

**MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE**

**Ordinance 2022-05**

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**Introduced By:**

**Date Introduced:** April 19, 2022

**Amendments Adopted:**

**Date Adopted:**

**Date Effective:**

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**AN ORDINANCE concerning**

**Town of Perryville FY 2023 Budget, Tax Rates and Fiscal Plan**

**FOR** the purpose of adopting a FY 2023 budget, real and personal property tax rates for the taxable year beginning July 1, 2022, and a homestead credit percentage to be applied for purposes of the homestead tax credit under State law; stating certain projected expenditure and expense allocations; specifying circumstances under which approval of the Mayor and Commissioners is required for modifications to revenues and expenditures; providing for a certain discount on certain real property taxes paid by a certain date; and generally related to a comprehensive fiscal plan for the Town of Perryville for the period July 1, 2022 through June 30, 2023.

**SECTION 1. BE IT ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE**, that the "Town of Perryville Budget: Fiscal Year 2023 – Final," as set forth in Exhibit 1 attached to this Ordinance and incorporated by reference is hereby adopted as the budget for the Town of Perryville and the amounts shown in the budget appropriated for the period beginning July 1, 2022 and ending June 30, 2023.

**SECTION 2. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE** that the Town of Perryville Real Property Tax for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023, shall be at the rate of \$0.3597 per \$100.00 of assessed real property value, and such tax is hereby levied on all real property located in the Town of Perryville that is subject to municipal taxation.

**SECTION 3. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE** that the Town of Perryville Personal and Operating Property Tax for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023, shall be at the rate of \$.94 per \$100.00 of assessed property value, and such tax is hereby levied

on all personal and operating property located in the Town of Perryville that is subject to municipal taxation.

**SECTION 4. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE** that for purposes of the homestead tax credit provided by Section 9-105 of the Tax-Property Article of the Annotated Code of Maryland the homestead credit percentage is 110%, which shall continue from year to year until modified by the Mayor and Council.

**SECTION 5. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE** that attached to this Ordinance as Exhibit 2 and incorporated by reference are "Projected Allocations" within and for the amounts appropriated pursuant to the FY 2023 Budget adopted by Section 1 of this Ordinance. As required by State law, the Mayor and Commissioners must approve by ordinance approved by a two-thirds vote of all the individuals elected to the Mayor and Commissioners (a) the appropriation of money not appropriated at the time of approval of the FY 2023 Budget, and (b) the expenditure of money for a purpose different from the purpose for which the money was appropriated in the FY 2023 Budget. Unless, or except as, required by State law to be approved by ordinance, any of the following changes to the FY 2023 Budget or the Projected Allocations shall require approval of the Mayor and Commissioners by Resolution:

1. Any changes related to salaries, employment taxes or employee benefits;
2. Any change related to capital outlay or connection reserve; and
3. Any expenditure adjustment within a Projected Allocation greater in amount than Five Thousand Dollars (\$5,000.00).

**SECTION 6. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE** that except as provided in Section 5 of this Ordinance, the head of each Town Department may make expenditure adjustments within the total amount of the Projected Allocations for the Department without approval of the Mayor and Commissioners.

**SECTION 7. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE** that a two percent (2%) discount shall be applied to the amount of a real property tax bill paid in full by July 31, 2022, and to the amount of the first semi-annual installment of a real property tax bill paid by July 31, 2022.

**SECTION 8. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE** that this Ordinance is an ordinance needed so that the Town's FY 2023 budget and tax rates as enacted by this Ordinance may take effect at the beginning of the FY 2023 fiscal year.

**SECTION 9. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE** that this Ordinance shall become effective upon approval by the Mayor and Commissioners.

**ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2022.**

**SEAL:**

**MAYOR AND COMMISSIONERS OF  
TOWN OF PERRYVILLE**

**By:** \_\_\_\_\_  
Matthew Roath

**ATTEST:**

\_\_\_\_\_  
Jackie Sample, Town Clerk

Date: \_\_\_\_\_

**EXHIBIT 1**  
**TOWN OF PERRYVILLE, MD**  
**BUDGET: FISCAL YEAR 2023 - FINAL**

<b>General Fund Revenues</b>				
<b>Revenue Name</b>	<b>Account No.</b>	<b>Budget Adopted</b>	<b>Comments</b>	<b>Local Impact (included in Budget)</b>
REAL ESTATE TAXES FULL YEAR	R1010	1,749,305	3597/100	
REAL ESTATE TAXES-PRIOR YR	R1013	4,000		
REAL ESTATE TAXES DISCOUNTS APPLIED	R1015	-17,000		
PERSONAL PROPERTY TAXES - CORPORATE	R1020	1,465,000	94/100	
PERSONAL PROPERTY TAXES - LOCAL	R1025	0		
PERSONAL PROPERTY TAXES - UTILITY	R1030	42,000		
PPT CORPORATE--PENALTIES & INTEREST	R1031	100		
REAL ESTATE TAX - PENALTIES & INTEREST	R1050	3,000		
LOCAL INCOME TAXES - STATE	R1060	575,000		
TAX DIFFERENTIAL - COUNTY	R1070	136,140		
LOCAL IMPACT GRANT FUND	R1081	732,000	12th year	732,000
LOAN REPAYMENTS FROM SEWER FUND	R1117	53,275		
TRADERS LICENSE	R1120	8,000		
STATE AID - POLICE PROTECTION	R1150	86,000		
POLICE CITATIONS	R1160	600		
POLICE ASSET SEIZURE REVENUE (DEFERRED)	R1161	0		
SENATE BILL 508 PUBLIC SAFETY GRANT	R1165	3,000		
JUVENILE OUTREACH GRANTS	R1170	0		
CECIL PARTNERSHIPS FOR YOUTH JUV OUTREA	R1171	0		
JUVENILE OUTREACH GOVERNORS OFFICE CC	R1172	30,000		
CRITICAL AREA GRANTS	R1200	3,200		
DNR ADA GRANT	R1216	1,680		
DNR GRANT	R1218	0		
DNR CLEANUP GRANT	R1219	3,000		
MHAA GRANT	R1221	0		
MHT GRANT	R1222	0		
COMMUNITY LEGACY GRANT	R1227			
H.E.L.P. DEVELOPMENT GRANT	R1229	10,000		
MISCELLANEOUS GRANTS	R1240	17,500		
INTEREST INCOME SAVINGS	R1250	5		
INTEREST INCOME FACILITIES	R1252	10		
INTEREST INCOME MLGIP	R1255	3,000		
INTEREST INCOME LOCAL IMPACT FUND	R1258	50		
INTEREST INCOME COMMUNITY ACTIVITY ACCT	R1260	10		
INTEREST INCOME MLGIP ASSIGN FUNDS	R1270	600		
INTEREST INCOME MLGIP FACILITY RESERVE	R1282	200		
INTEREST INCOME MLGIP LOCAL IMPACT FUND	R1283	100		
MOTEL TAX	R1290	55,000		
RODGERS TAVERN	R1310	10,000		
PARK FEES	R1330	7,000		
ADMISSION & AMUSEMENT	R1350	2,700		
BOA FEES	R1360	500		
BANK SHARES	R1370	888		
BOAT RAMP FEES	R1380	22,000		
CABLE TV FRANCHISE	R1390	60,000		
COMMUNITY ACTIVITY	R1407	2,000		
COPIES & FAXES	R1410	200		
DONATIONS & CONTRIBUTIONS	R1420	1,000		
PARADE REVENUE	R1421	0		
DESIGNATED DONATIONS	R1425	10,000		
HIGHWAY USER REVENUES	R1430	199,175		
LANDLORD LICENSING FEES	R1435	11,000		
PLANNING, INSPECTION & REVIEW FEES	R1440	24,000		
MISC. REVENUES	R1450	26,178		
REFUSE REBATE	R1460	8,262		
SALE OF FIXED ASSETS	R1470	7,000		
WASTE COLLECTION/DISPOSAL FEE	R1490	1,300		

EXHIBIT 1  
TOWN OF PERRYVILLE, MD  
BUDGET: FISCAL YEAR 2023 - FINAL

ZONING CERTIFICATES	R1500	1,500		
FUNDS FROM UNRESERVED FUND BALANCE	R1601	35,333		
FUNDS FROM RESERVED FUND BALANCE	R1604	285,603		
<b>Total Revenues General Fund</b>		<b>5,680,414</b>		<i>732,000</i>
<b>Anticipated Expenditures</b>		<b>5,680,414</b>		<i>732,000</i>

EXHIBIT 1  
TOWN OF PERRYVILLE, MD  
BUDGET: FISCAL YEAR 2023 - FINAL

Surplus / (Deficit)		0		0
<b>General Fund Expenditures</b>				
<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Comments</u>	<u>Local Impact (included in Budget)</u>
Total Mayor and Commissioners	1000	63,987		
Total Administrative	1100	363,473		
Total Finance	1200	187,215		
Accounting & Legal	1250	70,237		
Total Planning & Zoning	1300	296,709		
Total Economic Development	1350	78,712		
Total General Service	1400	459,367		220,000
Total Engineer	1450	46,404		
Total Police / Public Safety	1500	1,795,240		282,000
Total Juvenile Outreach Program	1550	290,045		45,000
Total Public Works	1600	967,786		
Sanitation & Waste Removal	1650	363,500		
Total Parks & Recreation	1700	369,917		
Total Rodgers Tavern	1800	104,106		
Debt Service	1900	223,715		185,000
Total General Fund		5,680,413		732,000

EXHIBIT 1  
TOWN OF PERRYVILLE, MD  
BUDGET: FISCAL YEAR 2023 - FINAL

Water Fund Revenues				
Revenue Name	Account No.		Comments	Local Impact (included in Budget)
WATER- SERVICE CHARGES	R2040	1,151,000		
WATER- PENALTIES & INTEREST	R2050	1,200		
WATER- SERVICE FEE - SHUT OFF	R2080	4,000		
WATER-LOCAL IMPACT GRANT FUND	R2081	350,000	12th Year	350,000
WATER-WATER CONNECTION CHARGES	R2090	154,000		
WATER- TOWER CO. RENT	R2100	21,786		
WATER- VERIZON RENT	R2101	49,724		
WATER-ATLANTIC BROADBAND RENT	R2102	2,400		
WATER- T-MOBILE RENT	R2103	0		
WATER- AT&T/SPRINT RENT	R2104	0		
WATER- EVERSTREAM	R2107	2,092		
WATER-FUNDS FROM AMERICAN RESCUE	R2111	2,176,931		
WATER- INTEREST INCOME SAVINGS	R2250	100		
WATER- INTEREST INCOME MLGIP	R2255	212		
WATER- MISC. REVENUE	R2460	225		
WATER- READING FEES	R2510	3,500		
WATER- WATER MODEL FEE	R2520	5,000		
LOAN REPAYMENTS FROM SEWER FUND	R2550	100,000		
DECREASE TO RETAINED EARNINGS	R2601	2,050,625		
<b>Total Water Fund Income</b>		<b>6,072,795</b>		350,000
<b>Anticipated Expenses</b>		<b>6,072,795</b>		350,000
<b>Surplus / (Deficit)</b>		<b>0</b>		0
Water Fund Expenses				
<b>Total Water Fund</b>	<b>2000/2100</b>	<b>6,072,795</b>		350,000

EXHIBIT 1  
TOWN OF PERRYVILLE, MD  
BUDGET: FISCAL YEAR 2023 - FINAL

Sewer Fund Revenues				
Revenue Name	Account No.	Budget	Comments	Local Impact (included in Budget)
SEWER- SERVICE CHARGES	R3040	875,000		
SEWER- PENALTIES & INTEREST	R3050	1,000		
SEWER-LOCAL IMPACT GRANT FUND	R3081	343,000	12th Year	343,000
SEWER- CONNECTION CHARGES	R3090	154,000		
SEWER- FACILITIES/ IMPACT FEE	R3100	22,000		
SEWER-DENITRIFICATION	R3106	5,939,626		
SEWER- VA SEWER REVENUE	R3110	440,000		
SEWER - BNR/ENR GRANT	R3200	60,000		
SEWER - COMMUNITY LEGACY GRANT	R3227	0		
SEWER- INTEREST INCOME MLGIP	R3255	1,600		
SEWER- INTEREST INCOME PNC WATER/SEWER	R3256	10		
SEWER- INTEREST INCOME HOWARD CD	R3276	110		
SEWER- MISC. REVENUE	R3460	250		
SEWER - RECEIVE LOAN FROM WATER	R3466	0		
SEWER-LOAN FROM GENERAL TO SEWER	R3467	0		
SEWER- MD BAY RESTORATION ADMIN FEE	R3500	10,500		
SEWER- READING FEES	R3510	4,210		
DECREASE TO RETAINED EARNINGS	R3601	6,644,211		
DECREASE RESERVED FUND BALANCE REVENUE	R3604			
<b>Total Sewer Fund Income</b>		<b>14,495,517</b>		343,000
<b>Anticipated Expenses</b>		<b>14,495,517</b>		343,000
<b>Surplus / (Deficit)</b>		<b>0</b>		0
Sewer Fund Expenses				
Department Name	Dept. No.	Appropriation	Comments	Local Impact (included in Budget)
<b>Total Sewer Fund</b>	<b>3000/3100</b>	<b>14,495,517</b>		343,000



EXHIBIT 1  
TOWN OF PERRYVILLE, MD  
BUDGET: FISCAL YEAR 2023 - FINAL

Forest Conservation Fund Revenues				
<u>Revenue Name</u>	<u>Account No.</u>	<u>Budget</u>	<u>Comments</u>	<u>Local Impact (included in Budget)</u>
AFFORESTATION/REFORESTATI	R4445	0		
DEFERRED REVENUE	R4601	3,932		
<b>Total ForestFund Income</b>		<b>3,932</b>		
<b>Anticipated Expenses</b>		<b>3,932</b>		
<b>Surplus / (Deficit)</b>		<b>0</b>		
Forest Conservation Fund Expenses				
<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Comments</u>	<u>Local Impact (included in Budget)</u>
Forest Conservation Fund	4000	3,932		
<b>Grand Total Budget FY 2023</b>		<b>26,252,658</b>		<b>1,425,000</b>

EXHIBIT 2  
TOWN OF PERRYVILLE, MD  
FISCAL YEAR 2023 - PROJECTED ALLOCATION

General Fund Expenditures				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Mayor and Commissioners	1000	63,987	Other Expenditures	
Mayor and Commissioners	1000	0	Contingency	
<b>Total Mayor and Commissioners</b>	<b>1000</b>	<b>63,987</b>		
Administrative	1100	350,748	Salaries, Employment Taxes, Benefits	
Administrative	1100	12,725	Other Expenditures	
Administrative	1100	0	Capital Outlay	
<b>Total Administrative</b>	<b>1100</b>	<b>363,473</b>		
Finance	1200	179,737	Salaries, Employment Taxes, Benefits	
Finance	1200	7,478	Other Expenditures	
Finance	1200	0	Capital Outlay	
<b>Total Finance</b>	<b>1200</b>	<b>187,215</b>		
<b>Accounting &amp; Legal</b>	<b>1250</b>	<b>70,237</b>	All other expenditures	
Planning & Zoning	1300	220,199	Salaries, Employment Taxes, Benefits	
Planning & Zoning	1300	76,510	Other Expenditures	
Planning & Zoning	1300	0	Capital Outlay	
<b>Total Planning &amp; Zoning</b>	<b>1300</b>	<b>296,709</b>		
Economic Development	1350	38,978	Salaries, Employment Taxes, Benefits	
Economic Development	1350	39,734	Other Expenditures	
Economic Development	1350	0	Capital Outlay	
<b>Total Economic Development</b>	<b>1350</b>	<b>78,712</b>		
General Service	1400		Salaries, Employment Taxes, Benefits	
General Service	1400	364,367	Other Expenditures	125,000
General Service	1400	0	Capital Expenditures	
General Service	1400	95,000	LIF Grants	95,000
<b>Total General Service</b>	<b>1400</b>	<b>459,367</b>		
Engineer	1450	38,043	Salaries, Employment Taxes, Benefits	
Engineer	1450	8,361	Other Expenditures	
Engineer	1450	0	Capital Outlay	
<b>Total Engineer</b>	<b>1450</b>	<b>46,404</b>		
Police / Public Safety	1500	1,325,268	Salaries, Employment Taxes, Benefits	203,000
Police / Public Safety	1500	325,012	Other Expenditures	
Police / Public Safety	1500	89,960	Capital Expenditures	29,000
Police / Public Safety	1500	55,000	Donations	50,000
<b>Total Police / Public Safety</b>	<b>1500</b>	<b>1,795,240</b>		
Juvenile Outreach Program	1550	236,327	Salaries, Employment Taxes, Benefits	45,000
Juvenile Outreach Program	1550	53,718	Other Expenditures	
<b>Total Juvenile Outreach Program</b>	<b>1550</b>	<b>290,045</b>		
Public Works	1600	460,197	Salaries, Employment Taxes, Benefits	
Public Works	1600	248,731	Other Expenditures	
Public Works	1600	258,858	Capital Expenditures	
<b>Total Public Works</b>	<b>1600</b>	<b>967,786</b>		
<b>Sanitation &amp; Waste Removal</b>	<b>1650</b>	<b>363,500</b>	All other expenditures	

EXHIBIT 2  
TOWN OF PERRYVILLE, MD  
FISCAL YEAR 2023 - PROJECTED ALLOCATION

Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Parks & Recreation	1700	162,666	Salaries, Employment Taxes, Benefits	
Parks & Recreation	1700	95,883	Other Expenditures	
Parks & Recreation	1700	111,368	Capital Expenditures	
<b>Total Parks &amp; Recreation</b>	<b>1700</b>	<b>369,917</b>		
Rodgers Tavern	1800	89,107	Other Expenditures	
Rodgers Tavern	1800	15,000	Capital Expenditures	
<b>Total Rodgers Tavern</b>	<b>1800</b>	<b>104,107</b>		
Debt Service	1900	223,715	Debt	185,000
<b>Total General Fund Allocation</b>		<b>5,680,414</b>		732,000
<b>Water Fund Expenses</b>				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Water	2000	502,245	Salaries, Employment Taxes, Benefits	
Water	2000	262,211	Other Expenditures	
Water	2000	0	Connection Reserve	
Water	2000	460,047	Debt Service	350,000
Water	2000	4,564,501	Capital Expenditures	
Water	2000	0	Contingency	
<b>Total Water</b>		<b>5,789,004</b>		
Water Dept. - Distribution	2100	109,543	Salaries, Employment Taxes, Benefits	
Water Dept. - Distribution	2100	89,248	Other Expenditures	
Water Dept. - Distribution	2100	85,000	Capital Expenditures	
<b>Total Water - Distribution</b>	<b>2100</b>	<b>283,791</b>		
<b>Total Water Fund Allocation</b>	<b>2000/2100</b>	<b>6,072,795</b>		350,000
<b>Sewer Fund Expenses</b>				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Sewer Dept. - Plant Operations	3000	539,780	Salaries, Employment Taxes, Benefits	130,000
Sewer Dept. - Plant Operations	3000	456,132	Other Expenditures	
Sewer Dept. - Plant Operations	3000	569,457	Debt Service	97,000
Sewer Dept. - Plant Operations	3000	5,954,949	Capital Expenditures	
Sewer Dept. - Plant Operations	3000	0	Contingency	
<b>Total Sewer</b>		<b>7,520,318</b>		
Sewer Dept. - Collection	3100	99,015	Salaries, Employment Taxes, Benefits	16,000
Sewer Dept. - Collection	3100	231,973	Other Expenditures	100,000
Sewer Dept. - Collection	3100	6,644,211	Capital Expenditures	
<b>Total Sewer - Collection</b>	<b>3100</b>	<b>6,975,199</b>		
<b>Total Sewer Fund Allocation</b>	<b>3000/3100</b>	<b>14,495,517</b>		343,000
<b>Forest Conservation Fund Expenses</b>				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
AFFORESTATION/REFORESTATI	4000	3,932	Other Expenditures	
<b>Forest Conservation Fund</b>	<b>4000</b>	<b>3,932</b>		
<b>Grand Total FY 2023 Allocation</b>		<b>26,252,658</b>		1,425,000