

MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE

Ordinance 2023-10

Introduced By:

Date Introduced:

Amendments Adopted:

Date Adopted:

Date Effective:

AN ORDINANCE concerning

Town of Perryville FY 2024 Budget, Tax Rates and Fiscal Plan

FOR the purpose of adopting a FY 2024 budget, real and personal property tax rates for the taxable year beginning July 1, 2023, 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, 2023 through June 30, 2024.

SECTION 1. BE IT ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE, that the “Town of Perryville Budget: Fiscal Year 2024 – 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, 2023 and ending June 30, 2024.

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, 2023, and ending June 30, 2024, shall be at the rate of \$0.3634 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, 2023 and ending June 30, 2024, 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 2024 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 2024 Budget, and (b) the expenditure of money for a purpose different from the purpose for which the money was appropriated in the FY 2024 Budget. Unless, or except as, required by State law to be approved by ordinance, any of the following changes to the FY 2024 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; Funds may be reallocated between these expenditures.
2. Any change related to capital outlay or connection reserve although funds may be reallocated between these appropriations.
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, 2023, and to the amount of the first semi-annual installment of a real property tax bill paid by July 31, 2023.

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 2024 budget and tax rates as enacted by this Ordinance may take effect at the beginning of the FY 2024 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 2 day of May, 2023.

SEAL:

**MAYOR AND COMMISSIONERS OF
TOWN OF PERRYVILLE**

By: 
Matthew Roath

ATTEST:


Tara Blevins, Acting Town Clerk

Date: 5/2/23

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2024 - FINAL

General Fund Revenues				
Revenue Name	Account No.	Budget Adopted	Comments	Local Impact (included in Budget)
REAL ESTATE TAXES FULL YEAR	R1010	2,124,478	3634/100	
REAL ESTATE TAXES-PRIOR YR	R1013	4,000		
REAL ESTATE TAXES DISCOUNTS APPLIED	R1015	-25,000		
PERSONAL PROPERTY TAXES - CORPORATE	R1020	1,294,200	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	610,000		
TAX DIFFERENTIAL - COUNTY	R1070	136,140		
LOCAL IMPACT GRANT FUND	R1081	964,000	13th year	964,000
LOAN REPAYMENTS FROM SEWER FUND	R1117	53,275		
TRADERS LICENSE	R1120	7,000		
STATE AID - POLICE PROTECTION	R1150	86,000		
POLICE CITATIONS	R1160	30,000		
POLICE ASSET SEIZURE REVENUE (DEFERRED)	R1161	0		
SENATE BILL 508 PUBLIC SAFETY GRANT	R1165	4,600		
JUVENILE OUTREACH GRANTS	R1170			
CECIL PARTNERSHIPS FOR YOUTH JUV OUTREA	R1171			
JUVENILE OUTREACH GOVERNORS OFFICE CC	R1172	9,360		
CRITICAL AREA GRANTS	R1200	3,200		
DNR ADA GRANT	R1216	1,680		
DNR GRANT	R1218			
DNR CLEANUP GRANT	R1219	3,000		
MHAA GRANT	R1221			
MHT GRANT	R1222			
COMMUNITY LEGACY GRANT	R1227			
H.E.L.P. DEVELOPMENT GRANT	R1229	10,000		
BOND PROCEEDS FOR ROAD INFRASTRUCTURE	R1230	2,350,000		
MISCELLANEOUS GRANTS	R1240	6,000		
INTEREST INCOME SAVINGS	R1250			
INTEREST INCOME FACILITIES	R1252			
INTEREST INCOME MLGIP	R1255	232,420		
INTEREST INCOME LOCAL IMPACT FUND	R1258	10,000		
INTEREST INCOME COMMUNITY ACTIVITY ACCT	R1260			
INTEREST INCOME MLGIP ASSIGN FUNDS	R1281	112,550		
INTEREST INCOME MLGIP FACILITY RESERVE	R1282	28,000		
INTEREST INCOME MLGIP LOCAL IMPACT FUND	R1283	7,000		
MOTEL TAX	R1290	115,699		
RODGERS TAVERN	R1310	10,000		
PARK FEES	R1330	8,000		
ADMISSION & AMUSEMENT	R1350	60,000		
BOA FEES	R1360	500		
BANK SHARES	R1370	888		
BOAT RAMP FEES	R1380	27,000		
CABLE TV FRANCHISE	R1390	60,000		
COMMUNITY ACTIVITY	R1407	4,000		
COPIES & FAXES	R1410	200		
DONATIONS & CONTRIBUTIONS	R1420	1,000		
PARADE REVENUE	R1421			
DESIGNATED DONATIONS	R1425	10,000		
HIGHWAY USER REVENUES	R1430	245,213		
LANDLORD LICENSING FEES	R1435	11,000		
PLANNING, INSPECTION & REVIEW FEES	R1440	70,000		
MISC. REVENUES	R1450	40,000		
REFUSE REBATE	R1460	8,262		
SALE OF FIXED ASSETS	R1470	7,000		

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2024 - FINAL

WASTE COLLECTION/DISPOSAL FEE	R1490	2,000		
ZONING CERTIFICATES	R1500	1,500		
FUNDS FROM UNRESERVED FUND BALANCE	R1601	0		
FUNDS FROM RESERVED FUND BALANCE	R1604	212,359		212,359
Total Revenues General Fund		9,001,624		1176359
Anticipated Expenditures		9,001,624		1,176,359

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2024 - FINAL

Surplus / (Deficit)		0		
General Fund Expenditures				
<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	83,505		
Total Administrative	1100	377,597		
Total Finance	1200	224,307		
Accounting & Legal	1250	74,240		
Total Planning & Zoning	1300	314,673		
Total Economic Development	1350	93,769		
Total General Service	1400	547,333		275,000
Total Engineer	1450	45,189		
Total Police / Public Safety	1500	2,119,527		691,359
Total Juvenile Outreach Program	1550	293,746		45,000
Total Public Works	1600	3,513,464		
Sanitation & Waste Removal	1650	496,200		
Total Parks & Recreation	1700	319,827		
Total Rodgers Tavern	1800	106,549		
Debt Service	1900	391,698		165,000
Total General Fund		9,001,624		1,176,359

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2024 - FINAL

Water Fund Revenues				
Revenue Name	Account No.		Comments	Local Impact (included in Budget)
WATER- SERVICE CHARGES	R2040	1,836,942		
WATER- PENALTIES & INTEREST	R2050	1,200		
WATER- SERVICE FEE - SHUT OFF	R2080	4,000		
WATER-LOCAL IMPACT GRANT FUND	R2081	100,000	13th Year	100,000
WATER-WATER CONNECTION CHARGES	R2090	154,000		
WATER- TOWER CO. RENT	R2100	23,191		
WATER- VERIZON RENT	R2101	50,271		
WATER-ATLANTIC BROADBAND RENT	R2102	2,400		
WATER- T-MOBILE RENT	R2103	2,092		
WATER- AT&T/SPRINT RENT	R2104			
WATER- EVERSTREAM	R2107	2,092		
WATER-FUNDS FROM AMERICAN RESCUE	R2111			
WATER- INTEREST INCOME SAVINGS	R2250	2,100		
WATER- INTEREST INCOME MLGIP	R2255	7,500		
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	4,100,565		
Total Water Fund Income		6,395,078		100,000
Anticipated Expenses		6,395,078		100,000
Surplus / (Deficit)		0		0
Water Fund Expenses				
Total Water Fund	2000/2100	6,395,078		100,000

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2024 - FINAL

Sewer Fund Revenues				
Revenue Name	Account No.	Budget	Comments	Local Impact (included in Budget)
SEWER- SERVICE CHARGES	R3040	1,420,092		
SEWER- PENALTIES & INTEREST	R3050	1,000		
SEWER-LOCAL IMPACT GRANT FUND	R3081	586,000	13th Year	586,000
SEWER- CONNECTION CHARGES	R3090	154,000		
SEWER- FACILITIES/ IMPACT FEE	R3100	22,000		
SEWER-DENITRIFICATION	R3106	5,905,654		
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	72,000		
SEWER- INTEREST INCOME PNC WATER/SEWER	R3256	50		
SEWER- INTEREST INCOME HOWARD CD	R3276	2,500		
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	12,000		
SEWER- READING FEES	R3510	4,500		
DECREASE TO RETAINED EARNINGS	R3601	6,259,939		
DECREASE RESERVED FUND BALANCE REVENUE	R3604	0		
Total Sewer Fund Income		14,939,985		586,000
Anticipated Expenses		14,939,985		586,000
Surplus / (Deficit)		0		0
Sewer Fund Expenses				
Department Name	Dept. No.	Appropriation	Comments	Local Impact (included in Budget)
Total Sewer Fund	3000/3100	14,939,985		586,000

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2024 - 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		
Total ForestFund Income		3,932		
Anticipated Expenses		3,932		
Surplus / (Deficit)		0		
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		
Grand Total Budget FY 2023		30,340,619		1,862,359