

MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE

Ordinance 2017 - 08

Introduced By: Mayor James L. Eberhardt

Date Introduced: April 25, 2017

Amendments Adopted: N/A

Date Adopted: May 2, 2017

Date Effective: May 3, 2017

AN ORDINANCE concerning

Town of Perryville FY 2018 Budget, Tax Rates and Fiscal Plan

FOR the purpose of adopting a FY 2018 budget, real and personal property tax rates for the taxable year beginning July 1, 2017, 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, 2017, through June 30, 2018.

SECTION 1. BE IT ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE, that the "Town of Perryville Budget: Fiscal Year 2017 – 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, 2016, and ending June 30, 2017.

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, 2017, and ending June 30, 2018, shall be at the rate of \$0.3097 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, 2017 and ending June 30, 2018, 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 2018 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 2018 Budget, and (b) the expenditure of money for a purpose different from the purpose for which the money was appropriated in the FY 2018 Budget. Unless, or except as, required by State law to be approved by ordinance, any of the following changes to the FY 2018 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, 2017, and to the amount of the first semi-annual installment of a real property tax bill paid by July 31, 2017.

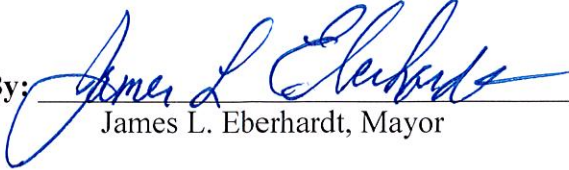
SECTION 8. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that this Ordinance is an ordinance needed so that the Town’s FY 2018 budget and tax rates as enacted by this Ordinance may take effect at the beginning of the FY 2018 fiscal year.

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.

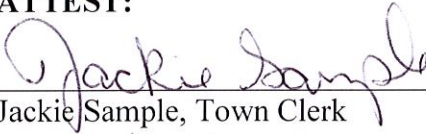
ADOPTED this 2nd day of May, 2017.

SEAL:

**MAYOR AND COMMISSIONERS OF
TOWN OF PERRYVILLE**

By: 
James L. Eberhardt, Mayor

ATTEST:


Jackie Sample, Town Clerk

Date: 5/5/17

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2018 - FINAL

General Fund Revenues				
Revenue Name	Account No.	Budget Adopted	Comments	<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
REAL ESTATE TAXES FULL YEAR	R1010	1,431,899	.3097/100	
REAL ESTATE TAXES DISCOUNTS APPLIED	R1015	-26,016		
ENTERPRISE ZONE TAX CREDIT	R1017	0		
PERSONAL PROPERTY TAXES - CORPORATE	R1020	1,600,000	.94/100	
PERSONAL PROPERTY TAXES - LOCAL	R1025	0		
PERSONAL PROPERTY TAXES - UTILITY	R1030	37,000		
PPT CORPORATE--PENALTIES & INTEREST	R1031	100		
REAL ESTATE TAX - PENALTIES & INTEREST	R1050	4,000		
LOCAL INCOME TAXES - STATE	R1060	404,000		
TAX DIFFERENTIAL - COUNTY	R1070	129,144		
LOCAL IMPACT GRANT FUND	R1081	497,840	7th year	497,840
TRADERS LICENSE	R1120	7,000		
STATE AID - POLICE PROTECTION	R1150	72,000		
POLICE CITATIONS	R1160	750		
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 GOVERNERS OFFICE CC	R1172	0		
CRITICAL AREA GRANTS	R1200	3,700		
DNR ADA GRANT	R1216	2,200		
DNR GRANT	R1218			
DNR CLEANUP GRANT	R1219	3,000		
MHAA GRANT	R1221			
COMMUNITY LEGACY GRANT	R1227	50,000	Façade Grant Prog.	
MISCELLANEOUS GRANTS	R1240			
INTEREST INCOME SAVINGS	R1250			
INTEREST INCOME CDARS	R1251	13,000		
INTEREST INCOME FACILITIES	R1252	500		
INTEREST INCOME MLGIP	R1255	10,000		
INTEREST INCOME LOCAL IMPACT FUND	R1258	500		
INTEREST INCOME COMMUNITY ACTIVITY ACCT	R1260	2		
INTEREST INCOME HEALTH SAVINGS	R1270			
MOTEL TAX	R1290	30,000		
COMMUNITY CENTER REFUND	R1320	3,000		
PARK FEES	R1330	18,400	pavilion rent 3000 boat slips 15400	
ADMISSION & AMUSEMENT	R1350	1,200		
BOA FEES	R1360	1,000		
BANK SHARES	R1370	888		
BOAT RAMP FEES	R1380	24,900	honor box increase	
CABLE TV FRANCHISE	R1390	50,000		
COMMUNITY ACTIVITY	R1407	300	Farmers Mkt.	
COPIES & FAXES	R1410	200		
DONATIONS & CONTRIBUTIONS	R1420	500		
PARADE REVENUE	R1421			
HIGHWAY USER REVENUES	R1430	134,434		
LANDLORD LICENSING FEES	R1435	7,380		
PLANNING, INSPECTION & REVIEW FEES	R1440	20,000		
MISC. REVENUES	R1450	2,000		
REFUSE REBATE	R1460	8,262		
SALE OF FIXED ASSETS	R1470	8,000		
WASTE COLLECTION/DISPOSAL FEE	R1490	1,000		
ZONING CERTIFICATES	R1500	1,500		
DECR UNRESERVED FUND BALANCE	R1601	1,354,500		
DECR RESERVED FUND BALANCE	R1604	99,000		99,000
Total Revenues General Fund		6,010,083		596,840
Anticipated Expenditures		6,010,083		596,840

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2018 - FINAL

Surplus / (Deficit)				0	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	114,606			
Total Administrative	1100	314,570			
Total Finance	1200	160,541			
Accounting & Legal	1250	54,300			
Total Planning & Zoning	1300	311,892			
Total Economic Development	1350	100,212			
Total General Service	1400	424,398		160,000	
Total Engineer	1450	38,956		32,640	
Total Police / Public Safety	1500	2,669,882		199,700	
Total Juvenile Outreach Program	1550	180,805		45,450	
Total Public Works	1600	811,450		64,050	
Sanitation & Waste Removal	1650	286,172			
Total Parks & Recreation	1700	260,354		25,000	
Total Rodgers Tavern	1800	61,434			
Debt Service	1900	220,511			
Total General Fund		6,010,083		526,840	

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2018 - FINAL

Water Fund Revenues				<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
Revenue Name	Account No.		Comments	
WATER- SERVICE CHARGES	R2040	1,059,878	13% increase	
WATER- PENALTIES & INTEREST	R2050	1,000		
WATER- SERVICE FEE - SHUT OFF	R2080	2,000		
WATER-LOCAL IMPACT GRANT FUND	R2081	522,218	7th Year	522,218
WATER-WATER CONNECTION CHARGES	R2090	0		
WATER- TOWER CO. RENT	R2100	19,166		
WATER- VERIZON RENT	R2101	38,205		
WATER-ATLANTIC BROADBAND RENT	R2102	2,400		
WATER- T-MOBILE RENT	R2103	21,000		
WATER- CRICKET RENT	R2104	0		
WATER- PEG RENT	R2107	1,800		
SHOP'S AT PERRYVILLE ADVERTISEMENT/RENT	R2106	0		
WATER- INTEREST INCOME SAVINGS	R2250	200		
WATER- INTEREST INCOME MLGIP	R2255	250		
WATER- MISC. REVENUE	R2460	500		
WATER- READING FEES	R2510	2,000		
WATER- WATER MODEL FEE	R2520	5,000		
DECREASE TO RETAINED EARNINGS	R2601			0
Total Water Fund Income		1,675,617		522,218
Anticipated Expenses		1,675,617		522,218
Surplus / (Deficit)		0		0
Water Fund Expenses				
Total Water Fund	2000/2100	1,675,617		522,218

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2018 - FINAL

Sewer Fund Revenues				
Revenue Name	Account No.	Budget	Comments	<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
SEWER- SERVICE CHARGES	R3040	796,571	8% increase	
SEWER- PENALTIES & INTEREST	R3050	1,000		
SEWER-LOCAL IMPACT GRANT FUND	R3081	383,943	7th Year	383,943
SEWER- CONNECTION CHARGES	R3090	0		
SEWER- IMPACT FEE	R3100	0		
SEWER- ENERNOC	R3105	0		
SEWER- VA SEWER REVENUE	R3110	385,000		
SEWER - BNR/ENR GRANT	R3200	30,000		
SEWER - COMMUNITY LEGACY GRANT	R3227	75,000		
SEWER- INTEREST INCOME MLGIP	R3255	200		
SEWER- INTEREST INCOME PNC WATER/SEWER	R3256	450		
SEWER- INTEREST INCOME HOWARD CD	R3276	3,000		
SEWER- MISC. REVENUE	R3460	250		
SEWER - RECEIVE LOAN PMT. FROM WATER	R3465	10,000		
SEWER- MD BAY RESTORATION ADMIN FEE	R3500	6,000		
SEWER- READING FEES	R3510	2,000		
DECREASE TO RETAINED EARNINGS	R3601			0
DECREASE RESERVED FUND BALANCE REVENUE	R3604	142,493		142,493
Total Sewer Fund Income		1,835,907		526,436
Anticipated Expenses		1,835,907		526,436
Surplus / (Deficit)		0		0
Sewer Fund Expenses				
Department Name	Dept. No.	Appropriation	Comments	<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
Total Sewer Fund	3000/3100	1,835,907		526,436

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2018 - FINAL

Forest Conservation Fund Revenues				
Revenue Name	Account No.	Budget	Comments	<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				
Department Name	Dept. No.	Appropriation	Comments	<u>Local Impact (included in Budget)</u>
Forest Conservation Fund	4000	3,932		
Grand Total Budget FY 2018		9,525,539		1,575,494

EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2018 - PROJECTED ALLOCATION

General Fund Expenditures				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Mayor and Commissioners	1000	56,855	Other Expenditures	
Mayor and Commissioners	1000	57,751	Contingency	
Total Mayor and Commissioners	1000	114,606		
Administrative	1100	297,970	Salaries, Employment Taxes, Benefits	
Administrative	1100	16,600	Other Expenditures	
Administrative	1100	0	Capital Outlay	
Total Administrative	1100	314,570		
Finance	1200	150,766	Salaries, Employment Taxes, Benefits	
Finance	1200	9,775	Other Expenditures	
Finance	1200	0	Capital Outlay	
Total Finance	1200	160,541		
Accounting & Legal	1250	54,300	All other expenditures	
Planning & Zoning	1300	193,170	Salaries, Employment Taxes, Benefits	
Planning & Zoning	1300	118,722	Other Expenditures	
Planning & Zoning	1300	0	Capital Outlay	
Total Planning & Zoning	1300	311,892		
Economic Development	1350	70,852	Salaries, Employment Taxes, Benefits	
Economic Development	1350	29,360	Other Expenditures	
Economic Development	1350	0	Capital Outlay	
Total Economic Development	1350	100,212		
General Service	1400	5,296	Salaries, Employment Taxes, Benefits	
General Service	1400	349,102	Other Expenditures	90,000
General Service	1400		Capital Expenditures	
General Service	1400	70,000	LIF Grants	70,000
Total General Service	1400	424,398		160,000
Engineer	1450	33,156	Salaries, Employment Taxes, Benefits	32,640
Engineer	1450	5,800	Other Expenditures	
Engineer	1450	0	Capital Outlay	
Total Engineer	1450	38,956		32,640
Police / Public Safety	1500	1,118,002	Salaries, Employment Taxes, Benefits	137,700
Police / Public Safety	1500	195,880	Other Expenditures	4,000
Police / Public Safety	1500	1,321,000	Capital Expenditures	58,000
Police / Public Safety	1500	35,000	Donations	0
Total Police / Public Safety	1500	2,669,882		199,700
Juvenile Outreach Program	1550	142,250	Salaries, Employment Taxes, Benefits	45,450
Juvenile Outreach Program	1550	38,555	Other Expenditures	
Total Juvenile Outreach Program	1550	180,805		45,450
Public Works	1600	318,598	Salaries, Employment Taxes, Benefits	14,050
Public Works	1600	247,852	Other Expenditures	
Public Works	1600	245,000	Capital Expenditures	50,000
Total Public Works	1600	811,450		64,050
Sanitation & Waste Removal	1650	286,172	All other expenditures	

EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2018 - PROJECTED ALLOCATION

Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Parks & Recreation	1700	139,604	Salaries, Employment Taxes, Benefits	
Parks & Recreation	1700	99,408	Other Expenditures	25,000
Parks & Recreation	1700	21,342	Capital Expenditures	0
Total Parks & Recreation	1700	260,354		25,000
Rodgers Tavern	1800	61,434	Other Expenditures	
Rodgers Tavern	1800	0	Capital Expenditures	
Total Rodgers Tavern	1800	61,434		
Debt Service	1900	220,511	Debt	70,000
Total General Fund Allocation		6,010,083		596,840
Water Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Water	2000	467,821	Salaries, Employment Taxes, Benefits	3,513
Water	2000	287,074	Other Expenditures	
Water	2000	0	Connection Reserve	
Water	2000	501,502	Debt Service	220,000
Water	2000	260,000	Capital Expenditures	260,000
Water	2000	11,785	Contingency	
Total Water		1,528,182		483,513
Water Dept. - Distribution	2100	66,985	Salaries, Employment Taxes, Benefits	38,705
Water Dept. - Distribution	2100	24,450	Other Expenditures	
Water Dept. - Distribution	2100	56,000	Capital Expenditures	
Total Water - Distribution	2100	147,435		38,705
Total Water Fund Allocation	2000/2100	1,675,617		522,218
Sewer Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Sewer Dept. - Plant Operations	3000	447,365	Salaries, Employment Taxes, Benefits	52,138
Sewer Dept. - Plant Operations	3000	596,069	Other Expenditures	111,681
Sewer Dept. - Plant Operations	3000	0	Reed Bed & Connection Reserves	
Sewer Dept. - Plant Operations	3000	416,183	Debt Service	265,000
Sewer Dept. - Plant Operations	3000	30,000	Capital Expenditures	
Sewer Dept. - Plant Operations	3000	143,617	Contingency	
Total Sewer		1,633,234		428,819
Sewer Dept. - Collection	3100	83,034	Salaries, Employment Taxes, Benefits	66,805
Sewer Dept. - Collection	3100	119,639	Other Expenditures	30,812
Sewer Dept. - Collection	3100		Capital Expenditures	
Total Sewer - Collection	3100	202,673		97,617
Total Sewer Fund Allocation	3000/3100	1,835,907		526,436
Forest Conservation Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
AFFORESTATION/REFORESTATI	4000	3,932	Other Expenditures	
Forest Conservation Fund	4000	3,932		
Grand Total FY 2018 Allocation		9,525,539		1,645,494