

MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE

Ordinance 2021-05

Introduced By: Mayor Ashby

Date Introduced: April 15, 2021

Amendments Adopted: N/A

Date Adopted: May 5, 2021

Date Effective: May 6, 2021

AN ORDINANCE concerning

Town of Perryville FY 2022 Budget, Tax Rates and Fiscal Plan

FOR the purpose of adopting a FY 2022 budget, real and personal property tax rates for the taxable year beginning July 1, 2021, 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, 2021 through June 30, 2022.

SECTION 1. BE IT ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE, that the “Town of Perryville Budget: Fiscal Year 2022 – 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, 2021, and ending June 30, 2022.

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, 2021, and ending June 30, 2022, 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, 2021 and ending June 30, 2022, 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 2022 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 2022 Budget, and (b) the expenditure of money for a purpose different from the purpose for which the money was appropriated in the FY 2022 Budget. Unless, or except as, required by State law to be approved by ordinance, any of the following changes to the FY 2022 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, 2021, and to the amount of the first semi-annual installment of a real property tax bill paid by July 31, 2021.

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 2022 budget and tax rates as enacted by this Ordinance may take effect at the beginning of the FY 2022 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.

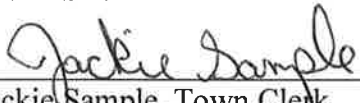
ADOPTED this 5th day of May, 2021.

SEAL:

**MAYOR AND COMMISSIONERS OF
TOWN OF PERRYVILLE**

By:  5/5/2021
Robert R. Ashby, Jr.

ATTEST:


Jackie Sample, Town Clerk

Date: May 5, 2021

**EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2022 - FINAL**

General Fund Revenues				
Revenue Name	Account No.	Budget Adopted	Comments	Local Impact (included in Budget)
REAL ESTATE TAXES FULL YEAR	R1010	1,745,378	3597/100	
REAL ESTATE TAXES-PRIOR YR	R1013	4,000		
REAL ESTATE TAXES DISCOUNTS APPLIED	R1015	-25,000		
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	480,000		
TAX DIFFERENTIAL - COUNTY	R1070	136,140		
LOCAL IMPACT GRANT FUND	R1081	957,000	11th year	957,000
LOAN REPAYMENTS FROM SEWER FUND	R1117	106,644		
TRADERS LICENSE	R1120	4,000		
STATE AID - POLICE PROTECTION	R1150	84,679		
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 GOVERNERS OFFICE CC	R1172	18,000		
CRITICAL AREA GRANTS	R1200	1,500		
DNR ADA GRANT	R1216	3,200		
DNR GRANT	R1218	0		
DNR CLEANUP GRANT	R1219	3,000		
MHAA GRANT	R1221	0		
MHT GRANT	R1222	0		
COMMUNITY LEGACY GRANT	R1227	35,000		
H.E.L.P. DEVELOPMENT GRANT	R1229	10,000		
MISCELLANEOUS GRANTS	R1240	10,000		
INTEREST INCOME SAVINGS	R1250	5		
INTEREST INCOME FACILITIES	R1252	500		
INTEREST INCOME MLGIP	R1255	7,000		
INTEREST INCOME LOCAL IMPACT FUND	R1258	0		
INTEREST INCOME COMMUNITY ACTIVITY ACCT	R1260	11		
INTEREST INCOME HEALTH SAVINGS	R1270	0		
INTEREST INCOME MLGIP FACILITY RESERVE	R1282	200		
INTEREST INCOME MLGIP LOCAL IMPACT FUND	R1283	0		
MOTEL TAX	R1290	55,000		
RODGERS TAVERN	R1310	10,000		
PARK FEES	R1330	5,000		
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	181,204		
LANDLORD LICENSING FEES	R1435	11,000		
PLANNING, INSPECTION & REVIEW FEES	R1440	24,000		
MISC. REVENUES	R1450	25,000		
REFUSE REBATE	R1460	8,262		
SALE OF FIXED ASSETS	R1470	19,000		
WASTE COLLECTION/DISPOSAL FEE	R1490	1,300		

**EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2022 - FINAL**

ZONING CERTIFICATES	R1500	1,500		
FUNDS FROM UNRESERVED FUND BALANCE	R1601	0		
FUNDS FROM RESERVED FUND BALANCE	R1604	0		
Total Revenues General Fund		5,535,511		957,000
Anticipated Expenditures		5,535,511		957,000

**EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2022 - 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	117,264			
Total Administrative	1100	345,549			
Total Finance	1200	179,848			
Accounting & Legal	1250	53,235			
Total Planning & Zoning	1300	281,963			
Total Economic Development	1350	76,132			
Total General Service	1400	682,015			195,000
Total Engineer	1450	40,661			
Total Police / Public Safety	1500	1,658,408			232,000
Total Juvenile Outreach Program	1550	248,283			45,000
Total Public Works	1600	957,219			
Sanitation & Waste Removal	1650	311,500			
Total Parks & Recreation	1700	269,962			
Total Rodgers Tavern	1800	91,484			
Debt Service	1900	221,988			
Total General Fund		5,535,511			472,000

**EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2022 - 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	900		
WATER- SERVICE FEE - SHUT OFF	R2080	7,000		
WATER-LOCAL IMPACT GRANT FUND	R2081	43,961	11th Year	43,961
WATER-WATER CONNECTION CHARGES	R2090	154,000		
WATER- TOWER CO. RENT	R2100	21,084		
WATER- VERIZON RENT	R2101	46,113		
WATER-ATLANTIC BROADBAND RENT	R2102	2,400		
WATER- T-MOBILE RENT	R2103	33,273		
WATER- AT&T/SPRINT RENT	R2104	21,600		
WATER- PEG RENT	R2107	2,092		
WATER- INTEREST INCOME SAVINGS	R2250	200		
WATER- INTEREST INCOME MLGIP	R2255	1,500		
WATER- MISC. REVENUE	R2460	200		
WATER- READING FEES	R2510	3,500		
WATER- WATER MODEL FEE	R2520	5,000		
LOAN REPAYMENTS FROM SEWER FUND	R2550	130,000		
DECREASE TO RETAINED EARNINGS	R2601			0
Total Water Fund Income		1,623,823		43,961
Anticipated Expenses		1,623,823		43,961
Surplus / (Deficit)		0		0
Water Fund Expenses				
Total Water Fund	2000/2100	1,623,823		43,961

**EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2022 - FINAL**

Sewer Fund Revenues				
<u>Revenue Name</u>	<u>Account No.</u>	<u>Budget</u>	<u>Comments</u>	<u>Local Impact (included in Budget)</u>
SEWER- SERVICE CHARGES	R3040	925,000		
SEWER- PENALTIES & INTEREST	R3050	200		
SEWER-LOCAL IMPACT GRANT FUND	R3081	424,039	11th Year	424,039
SEWER- CONNECTION CHARGES	R3090	154,000		
SEWER- FACILITIES/ IMPACT FEE	R3100	22,000		
SEWER-DENITRIFICATION	R3106	727,707		
SEWER- VA SEWER REVENUE	R3110	425,000		
SEWER - BNR/ENR GRANT	R3200	60,000		
SEWER - COMMUNITY LEGACY GRANT	R3227	0		
SEWER- INTEREST INCOME MLGIP	R3255	300		
SEWER- INTEREST INCOME PNC WATER/SEWER	R3256	10		
SEWER- INTEREST INCOME HOWARD CD	R3276	150		
SEWER- MISC. REVENUE	R3460	251		
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	4,400		
DECREASE TO RETAINED EARNINGS	R3601	6,644,211		
DECREASE RESERVED FUND BALANCE REVENUE	R3604			
Total Sewer Fund Income		9,397,768		424,039
Anticipated Expenses		9,397,768		424,039
Surplus / (Deficit)		0		0
Sewer Fund Expenses				
<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Comments</u>	<u>Local Impact (included in Budget)</u>
Total Sewer Fund	3000/3100	9,397,768		424,039

**EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2022 - FINAL**

Forest Conservation Fund Revenues				
Revenue Name	Account No.	Budget	Comments	<i>Local Impact (included in Budget)</i>
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	<i>Local Impact (included in Budget)</i>
Forest Conservation Fund	4000	3,932		
Grand Total Budget FY 2021		16,561,034		1,425,000

**EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2022 - PROJECTED ALLOCATION**

General Fund Expenditures				
Department Name	Dept. No.	Appropriation	Description	Local Impact (Included in Budget)
Mayor and Commissioners	1000	74,367	Other Expenditures	20,000
Mayor and Commissioners	1000	42,897	Contingency	
Total Mayor and Commissioners	1000	117,264		
Administrative	1100	328,637	Salaries, Employment Taxes, Benefits	
Administrative	1100	16,912	Other Expenditures	
Administrative	1100	0	Capital Outlay	
Total Administrative	1100	345,549		
Finance	1200	173,098	Salaries, Employment Taxes, Benefits	
Finance	1200	6,750	Other Expenditures	
Finance	1200	0	Capital Outlay	
Total Finance	1200	179,848		
Accounting & Legal	1250	53,235	All other expenditures	
Planning & Zoning	1300	204,627	Salaries, Employment Taxes, Benefits	
Planning & Zoning	1300	77,336	Other Expenditures	
Planning & Zoning	1300	0	Capital Outlay	
Total Planning & Zoning	1300	281,963		
Economic Development	1350	36,392	Salaries, Employment Taxes, Benefits	
Economic Development	1350	39,740	Other Expenditures	
Economic Development	1350	0	Capital Outlay	
Total Economic Development	1350	76,132		
General Service	1400	5,362	Salaries, Employment Taxes, Benefits	
General Service	1400	581,653	Other Expenditures	325,000
General Service	1400	0	Capital Expenditures	
General Service	1400	95,000	LIF Grants	95,000
Total General Service	1400	682,015		
Engineer	1450	36,792	Salaries, Employment Taxes, Benefits	
Engineer	1450	3,869	Other Expenditures	
Engineer	1450	0	Capital Outlay	
Total Engineer	1450	40,661		
Police / Public Safety	1500	1,190,073	Salaries, Employment Taxes, Benefits	143,000
Police / Public Safety	1500	284,876	Other Expenditures	
Police / Public Safety	1500	108,459	Capital Expenditures	79,000
Police / Public Safety	1500	75,000	Donations	70,000
Total Police / Public Safety	1500	1,658,408		
Juvenile Outreach Program	1550	195,245	Salaries, Employment Taxes, Benefits	45,000
Juvenile Outreach Program	1550	53,038	Other Expenditures	
Total Juvenile Outreach Program	1550	248,283		
Public Works	1600	398,292	Salaries, Employment Taxes, Benefits	
Public Works	1600	332,651	Other Expenditures	
Public Works	1600	226,276	Capital Expenditures	
Total Public Works	1600	957,219		
Sanitation & Waste Removal	1650	311,600	All other expenditures	

**EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2022 - PROJECTED ALLOCATION**

Department Name	Dept. No.	Appropriation	Description	Local Impact (Included in Budget)
Parks & Recreation	1700	161,512	Salaries, Employment Taxes, Benefits	
Parks & Recreation	1700	98,250	Other Expenditures	
Parks & Recreation	1700	10,200	Capital Expenditures	
Total Parks & Recreation	1700	269,962		
Rodgers Tavern	1800	91,484	Other Expenditures	
Rodgers Tavern	1800	0	Capital Expenditures	
Total Rodgers Tavern	1800	91,484		
Debt Service	1900	221,988	Debt	180,000
Total General Fund Allocation		5,535,511		957,000
Water Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (Included in Budget)
Water	2000	494,245	Salaries, Employment Taxes, Benefits	23,961
Water	2000	246,696	Other Expenditures	
Water	2000	0	Connection Reserve	
Water	2000	497,419	Debt Service	20,000
Water	2000	135,000	Capital Expenditures	
Water	2000	12,398	Contingency	
Total Water		1,385,758		
Water Dept. - Distribution	2100	93,567	Salaries, Employment Taxes, Benefits	
Water Dept. - Distribution	2100	69,498	Other Expenditures	
Water Dept. - Distribution	2100	75,000	Capital Expenditures	
Total Water - Distribution	2100	238,065		
Total Water Fund Allocation	2000/2100	1,623,823		43,961
Sewer Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (Included in Budget)
Sewer Dept. - Plant Operations	3000	484,273	Salaries, Employment Taxes, Benefits	130,202
Sewer Dept. - Plant Operations	3000	455,516	Other Expenditures	
Sewer Dept. - Plant Operations	3000	652,826	Debt Service	100,000
Sewer Dept. - Plant Operations	3000	735,445	Capital Expenditures	
Sewer Dept. - Plant Operations	3000	14,120	Contingency	
Total Sewer		2,342,180		
Sewer Dept. - Collection	3100	100,407	Salaries, Employment Taxes, Benefits	41,837
Sewer Dept. - Collection	3100	310,969	Other Expenditures	152,000
Sewer Dept. - Collection	3100	6,644,211	Capital Expenditures	
Total Sewer - Collection	3100	7,055,587		
Total Sewer Fund Allocation	3000/3100	9,397,767		424,039
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 2021 Allocation		16,561,033		1,425,000