

MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE

Ordinance 2022-05

Introduced By: Mayor Roath

Date Introduced: April 19, 2022

Amendments Adopted: May 3, 2022

Date Adopted: May 3, 2022

Date Effective: May 4, 2022

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 3rd day of May, 2022.

SEAL:

**MAYOR AND COMMISSIONERS OF
TOWN OF PERRYVILLE**

By: Matthew Roath
Matthew Roath

ATTEST:

Jackie Sample
Jackie Sample, Town Clerk

Date: 5/17/2022

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

General Fund Revenues				
Revenue Name	Account No.	Budget Adopted	Comments	Local Impact (included in Budget)
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	734,107	12th year	734,107
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 GOVERNERS 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 RESERVED FUND BALANCE	R1604	285,603	
Total Revenues General Fund		5,647,188	<i>734,107</i>
Anticipated Expenditures		5,647,188	<i>734,107</i>

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2023 - 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	77,210		
Total Administrative	1100	344,282		
Total Finance	1200	168,371		
Accounting & Legal	1250	70,237		
Total Planning & Zoning	1300	306,859		
Total Economic Development	1350	79,912		
Total General Service	1400	459,367		<i>220,000</i>
Total Engineer	1450	47,104		
Total Police / Public Safety	1500	1,872,499		<i>284,107</i>
Total Juvenile Outreach Program	1550	279,995		<i>45,000</i>
Total Public Works	1600	967,490		
Sanitation & Waste Removal	1650	363,500		
Total Parks & Recreation	1700	282,541		
Total Rodgers Tavern	1800	104,106		
Debt Service	1900	223,716		<i>185,000</i>
Total General Fund		5,647,189		<i>734,107</i>

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

Water Fund Revenues			
Revenue Name	Account No.		Comments
			<u>Local Impact (included in Budget)</u>
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	353,848	12th Year
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	
Total Water Fund Income		6,076,643	
Anticipated Expenses		6,076,643	
Surplus / (Deficit)		0	
Water Fund Expenses			
Total Water Fund	2000/2100	6,076,643	
			353,848

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2023 - 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	875,000		
SEWER- PENALTIES & INTEREST	R3050	1,000		
SEWER-LOCAL IMPACT GRANT FUND	R3081	337,045	12th Year	337,045
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			
Total Sewer Fund Income		14,489,562		337,045
Anticipated Expenses		14,489,562		337,045
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	14,489,562		337,045

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2023 - 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 2023		26,217,325		1,425,000

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

General Fund Expenditures				
Department Name	Dept. No.	Appropriation	Description	<u>Local Impact</u> <i>(included in Budget)</i>
Mayor and Commissioners	1000	63,987	Other Expenditures	
Mayor and Commissioners	1000	13,223	Contingency	
Total Mayor and Commissioners	1000	77,210		
Administrative	1100	331,557	Salaries, Employment Taxes, Benefits	
Administrative	1100	12,725	Other Expenditures	
Administrative	1100	0	Capital Outlay	
Total Administrative	1100	344,282		
Finance	1200	160,893	Salaries, Employment Taxes, Benefits	
Finance	1200	7,478	Other Expenditures	
Finance	1200	0	Capital Outlay	
Total Finance	1200	168,371		
Accounting & Legal	1250	70,237	All other expenditures	
Planning & Zoning	1300	230,349	Salaries, Employment Taxes, Benefits	
Planning & Zoning	1300	76,510	Other Expenditures	
Planning & Zoning	1300	0	Capital Outlay	
Total Planning & Zoning	1300	306,859		
Economic Development	1350	40,179	Salaries, Employment Taxes, Benefits	
Economic Development	1350	39,734	Other Expenditures	
Economic Development	1350	0	Capital Outlay	
Total Economic Development	1350	79,913		
General Service	1400		Salaries, Employment Taxes, Benefits	
General Service	1400	364,367	Other Expenditures	125,000
General Service	1400		Capital Expenditures	
General Service	1400	95,000	LIF Grants	95,000
Total General Service	1400	459,367		
Engineer	1450	38,743	Salaries, Employment Taxes, Benefits	
Engineer	1450	8,361	Other Expenditures	
Engineer	1450	0	Capital Outlay	
Total Engineer	1450	47,104		
Police / Public Safety	1500	1,402,527	Salaries, Employment Taxes, Benefits	203,000
Police / Public Safety	1500	325,012	Other Expenditures	
Police / Public Safety	1500	89,960	Capital Expenditures	31,107
Police / Public Safety	1500	55,000	Donations	50,000
Total Police / Public Safety	1500	1,872,499		
Juvenile Outreach Program	1550	226,277	Salaries, Employment Taxes, Benefits	45,000
Juvenile Outreach Program	1550	53,718	Other Expenditures	
Total Juvenile Outreach Program	1550	279,995		
Public Works	1600	459,901	Salaries, Employment Taxes, Benefits	
Public Works	1600	248,731	Other Expenditures	
Public Works	1600	258,858	Capital Expenditures	
Total Public Works	1600	967,490		
Sanitation & Waste Removal	1650	363,500	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	150,290	Salaries, Employment Taxes, Benefits	
Parks & Recreation	1700	95,883	Other Expenditures	
Parks & Recreation	1700	36,368	Capital Expenditures	
Total Parks & Recreation	1700	282,541		
Rodgers Tavern	1800	89,106	Other Expenditures	
Rodgers Tavern	1800	15,000	Capital Expenditures	
Total Rodgers Tavern	1800	104,106		
Debt Service	1900	223,715	Debt	185,000
Total General Fund Allocation		5,647,189		734,107
Water Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Water	2000	499,574	Salaries, Employment Taxes, Benefits	
Water	2000	262,211	Other Expenditures	
Water	2000	0	Connection Reserve	
Water	2000	460,047	Debt Service	353,848
Water	2000	4,564,501	Capital Expenditures	
Water	2000	13,222	Contingency	
Total Water		5,799,555		
Water Dept. - Distribution	2100	102,840	Salaries, Employment Taxes, Benefits	
Water Dept. - Distribution	2100	89,248	Other Expenditures	
Water Dept. - Distribution	2100	85,000	Capital Expenditures	
Total Water - Distribution	2100	277,088		
Total Water Fund Allocation	2000/2100	6,076,643		353,848
Sewer Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Sewer Dept. - Plant Operations	3000	518,619	Salaries, Employment Taxes, Benefits	130,000
Sewer Dept. - Plant Operations	3000	456,132	Other Expenditures	
Sewer Dept. - Plant Operations	3000	569,457	Debt Service	91,045
Sewer Dept. - Plant Operations	3000	5,954,949	Capital Expenditures	
Sewer Dept. - Plant Operations	3000	13,222	Contingency	
Total Sewer		7,512,379		
Sewer Dept. - Collection	3100	100,998	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	
Total Sewer - Collection	3100	6,977,182		
Total Sewer Fund Allocation	3000/3100	14,489,561		337,045
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 2023 Allocation		26,217,325		1,425,000