

MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE

Ordinance 2024-09

Introduced By: Matthew Roath

Date Introduced: April 25, 2024

Amendments Adopted: May 7, 2024

Date Adopted: May 7, 2024

Date Effective: May 8, 2024

AN ORDINANCE concerning

Town of Perryville FY 2025 Budget, Tax Rates and Fiscal Plan

FOR the purpose of adopting a FY 2025 budget, real and personal property tax rates for the taxable year beginning July 1, 2024, 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, 2024 through June 30, 2025.

SECTION 1. BE IT ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE, that the “Town of Perryville Budget: Fiscal Year 2025 – 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, 2024, and ending June 30, 2025.

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, 2024, and ending June 30, 2025, 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, 2024 and ending June 30, 2025, shall be at the rate of \$1.25 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 2025 Budget adopted by Section 1 of this Ordinance. As required by State law, the Mayor and Commissioners must approve by ordinance approved by a majority 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 2025 Budget, and (b) the expenditure of money for a purpose different from the purpose for which the money was appropriated in the FY 2025 Budget. Unless, or except as, required by State law to be approved by ordinance, any of the following changes to the FY 2025 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, 2024, and to the amount of the first semi-annual installment of a real property tax bill paid by July 31, 2024.

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 2025 budget and tax rates as enacted by this Ordinance may take effect at the beginning of the FY 2025 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 1th day of May, 2024.

SEAL:

**MAYOR AND COMMISSIONERS OF
TOWN OF PERRYVILLE**

By: Matthew Roath
Matthew Roath

ATTEST:

Jackie Sample
Jackie Sample, Town Clerk

Date: 5/7/2024

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2025 - FINAL

General Fund Revenues				
Revenue Name	Account No.	Budget Adopted	Comments	Local Impact (included in Budget)
REAL ESTATE TAXES FULL YEAR	R1010	2,513,716	.3634/100	
REAL ESTATE TAXES-PRIOR YR	R1013	4,000		
REAL ESTATE TAXES DISCOUNTS APPLIED	R1015	-25,000		
PERSONAL PROPERTY TAXES - CORPORATE	R1020	1,627,838	1.25/100	
PERSONAL PROPERTY TAXES - LOCAL	R1025	0		
PERSONAL PROPERTY TAXES - UTILITY	R1030	55,818		
PPT CORPORATE--PENALTIES & INTEREST	R1031	0		
REAL ESTATE TAX - PENALTIES & INTEREST	R1050	3,000		
LOCAL INCOME TAXES - STATE	R1060	650,000		
TAX DIFFERENTIAL - COUNTY	R1070	137,828		
LOCAL IMPACT GRANT FUND	R1081	424,000	14th year	424,000
LOAN REPAYMENTS FROM SEWER FUND	R1117	53,275		
TRADERS LICENSE	R1120	6,500		
STATE AID - POLICE PROTECTION	R1150	105,000		
TRAFFIC CAMERA REVENUE	R1155	55,000		
POLICE CITATIONS	R1160	5,000		
SENATE BILL 508 PUBLIC SAFETY GRANT	R1165	10,000		
JUVENILE OUTREACH GRANTS	R1170	0		
CECIL PARTNERSHIPS FOR YOUTH JUV OUTREA	R1171	0		
JUVENILE OUTREACH GOVERNERS OFFICE CC	R1172	0		
CRITICAL AREA GRANTS	R1200	3,200		
DNR ADA GRANT	R1216	1,250		
DNR GRANT	R1218	0		
DNR CLEANUP GRANT	R1219	3,000		
MHAA GRANT	R1221	0		
MHT GRANT	R1222	0		
COMMUNITY LEGACY GRANT	R1227	0		
H.E.L.P. DEVELOPMENT GRANT	R1229	10,000		
BOND PROCEEDS FOR ROAD INFRASTRUCTURE	R1230	2,350,000		
MISCELLANEOUS GRANTS	R1240	30,000		
INTEREST INCOME MLGIP	R1255	201,380		
INTEREST INCOME LOCAL IMPACT FUND	R1258	14,235		
INTEREST INCOME COMMUNITY ACTIVITY ACCT	R1260	0		
INTEREST INCOME MLGIP ASSIGN FUNDS	R1281	242,032		
INTEREST INCOME MLGIP FACILITY RESERVE	R1282	62,389		
INTEREST INCOME MLGIP LOCAL IMPACT FUND	R1283	700		
MOTEL TAX	R1290	130,000		
RODGERS TAVERN	R1310	6,000		
PARK FEES	R1330	9,800		
ADMISSION & AMUSEMENT	R1350	703,000		
BOA FEES	R1360	500		
BANK SHARES	R1370	888		
BOAT RAMP FEES	R1380	16,000		
CABLE TV FRANCHISE	R1390	66,000		
COMMUNITY ACTIVITY	R1407	3,800		
COPIES & FAXES	R1410	50		
DONATIONS & CONTRIBUTIONS	R1420	100		
DESIGNATED DONATIONS	R1425	10,000		
HIGHWAY USER REVENUES	R1430	285,253		
LANDLORD LICENSING FEES	R1435	10,000		
PLANNING, INSPECTION & REVIEW FEES	R1440	38,000		
OPIOID SETTLEMENT FUNDS	R1447	1,149		
MISC. REVENUES	R1450	13,000		
REFUSE REBATE	R1460	8,262		
SALE OF FIXED ASSETS	R1470	10,000		
SANITATION COLLECTION FEES	R1491	52,012		
WASTE COLLECTION/DISPOSAL FEE	R1490	2,000		

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2025 - FINAL

ZONING CERTIFICATES	R1500	1,500		
FUNDS FROM UNRESERVED FUND BALANCE	R1601	0		
FUNDS FROM RESERVED FUND BALANCE	R1604	0		
Total Revenues General Fund		9,911,475		424,000
Anticipated Expenditures		9,911,475		424,000

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2025 - FINAL

Surplus / (Deficit)				0	
General Fund Expenditures					
Department Name	Dept. No.	Appropriation	Comments	<u>Local Impact (included in Budget)</u>	
Total Mayor and Commissioners	1000	475,805			
Total Administrative	1100	403,704			
Total Finance	1200	239,901			
Accounting & Legal	1250	75,500			
Total Planning & Zoning	1300	339,513			
Total Economic Development	1350	111,683			
Total General Service	1400	542,391		175,000	
Total Engineer	1450	51,799			
Total Police / Public Safety	1500	2,278,701		204,000	
Total Juvenile Outreach Program	1550	318,417		45,000	
Total Public Works	1600	3,573,047			
Sanitation & Waste Removal	1650	529,120			
Total Parks & Recreation	1700	593,211			
Total Rodgers Tavern	1800	97,671			
Debt Service	1900	281,012			
Total General Fund		9,911,475		424,000	

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2025 - FINAL

Water Fund Revenues				
<u>Revenue Name</u>	<u>Account No.</u>		<u>Comments</u>	<u>Local Impact (included in Budget)</u>
WATER- SERVICE CHARGES	R2040	1,809,369		
WATER- PENALTIES & INTEREST	R2050	1,300		
WATER- SERVICE FEE - SHUT OFF	R2080	4,000		
WATER-LOCAL IMPACT GRANT FUND	R2081	280,000	14th Year	280,000
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	35,451		
WATER- AT&T/SPRINT RENT	R2104	23,760		
WATER- EVERSTREAM	R2107	2,349		
WATER-FUNDS FROM AMERICAN RESCUE	R2111	0		
WATER- INTEREST INCOME SAVINGS	R2250	7,550		
WATER- INTEREST INCOME MLGIP	R2255	207,120		
WATER- MISC. REVENUE	R2460	225		
WATER- READING FEES	R2510	3,500		
LOAN REPAYMENTS FROM SEWER FUND	R2550	100,000		
DECREASE TO RETAINED EARNINGS	R2601	4,076,410		
Total Water Fund Income		6,780,896		280,000
Anticipated Expenses		6,780,896		280,000
Surplus / (Deficit)		0		0
Water Fund Expenses				
Total Water Fund	2000/2100	6,780,896		280,000

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2025 - 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	1,391,719		
SEWER- PENALTIES & INTEREST	R3050	1,000		
SEWER-LOCAL IMPACT GRANT FUND	R3081	746,000	14th Year	746,000
SEWER- CONNECTION CHARGES	R3090	154,000		
SEWER- FACILITIES/ IMPACT FEE	R3100	22,000		
SEWER-DENITRIFICATION	R3106	6,734,492		
SEWER- VA SEWER REVENUE	R3110	472,790		
SEWER - BNR/ENR GRANT	R3200	0		
SEWER - COMMUNITY LEGACY GRANT	R3227	0		
SEWER- INTEREST INCOME MLGIP	R3255	109,370		
SEWER- INTEREST INCOME PNC WATER/SEWER	R3256	150		
SEWER- INTEREST INCOME HOWARD CD	R3276	2,852		
SEWER- MISC. REVENUE	R3460	250		
SEWER- MD BAY RESTORATION ADMIN FEE	R3500	12,000		
SEWER- READING FEES	R3510	4,500		
DECREASE TO RETAINED EARNINGS	R3601	1,676,683		
DECREASE RESERVED FUND BALANCE REVENUE	R3604	0		
Total Sewer Fund Income		11,327,806		746,000
Anticipated Expenses		11,327,806		746,000
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	11,327,806		746,000

EXHIBIT 1

**TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2025 - 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 2025		28,024,109		1,450,000

EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2025 - PROJECTED ALLOCATION

General Fund Expenditures				
Department Name	Dept. No.	Appropriation	Description	<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
Mayor and Commissioners	1000	105,275	Other Expenditures	
Mayor and Commissioners	1000	370,530	Contingency	
Total Mayor and Commissioners	1000	475,805		
Administrative	1100	386,110	Salaries, Employment Taxes, Benefits	
Administrative	1100	17,594	Other Expenditures	
Administrative	1100	0	Capital Outlay	
Total Administrative	1100	403,704		
Finance	1200	208,174	Salaries, Employment Taxes, Benefits	
Finance	1200	31,727	Other Expenditures	
Finance	1200		Capital Outlay	
Total Finance	1200	239,901		
Accounting & Legal	1250	75,500	All other expenditures	
Planning & Zoning	1300	282,411	Salaries, Employment Taxes, Benefits	
Planning & Zoning	1300	57,102	Other Expenditures	
Planning & Zoning	1300		Capital Outlay	
Total Planning & Zoning	1300	339,513		
Economic Development	1350	59,949	Salaries, Employment Taxes, Benefits	
Economic Development	1350	51,734	Other Expenditures	
Economic Development	1350		Capital Outlay	
Total Economic Development	1350	111,683		
General Service	1400	0	Salaries, Employment Taxes, Benefits	
General Service	1400	356,391	Other Expenditures	75,000
General Service	1400	50,000	Capital Outlay	
General Service	1400	100,000	LIF Grants	100,000
Total General Service	1400	542,391		175,000
Engineer	1450	47,740	Salaries, Employment Taxes, Benefits	
Engineer	1450	4,059	Other Expenditures	
Engineer	1450		Capital Outlay	
Total Engineer	1450	51,799		
Police / Public Safety	1500	1,626,513	Salaries, Employment Taxes, Benefits	135,000
Police / Public Safety	1500	380,376	Other Expenditures	
Police / Public Safety	1500	179,812	Capital Outlay	29,000
Police / Public Safety	1500	92,000	Donations	40,000
Total Police / Public Safety	1500	2,278,701		204,000
Juvenile Outreach Program	1550	232,424	Salaries, Employment Taxes, Benefits	45,000
Juvenile Outreach Program	1550	54,743	Other Expenditures	
Juvenile Outreach Program	1550	31,250	Capital Outlay	
Total Juvenile Outreach Program	1550	318,417		45,000
Public Works	1600	495,097	Salaries, Employment Taxes, Benefits	
Public Works	1600	402,297	Other Expenditures	
Public Works	1600	2,675,653	Capital Outlay	
Total Public Works	1600	3,573,047		
Sanitation & Waste Removal	1650	529,120	All other expenditures	

EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2025 - PROJECTED ALLOCATION

Department Name	Dept. No.		Description	<u>Local Impact (included in Budget)</u>
Parks & Recreation	1700	179,292	Salaries, Employment Taxes, Benefits	
Parks & Recreation	1700	128,920	Other Expenditures	
Parks & Recreation	1700	285,000	Capital Expenditures	
Total Parks & Recreation	1700	593,212		
Rodgers Tavern	1800	82,671	Other Expenditures	
Rodgers Tavern	1800	15,000	Capital Expenditures	
Total Rodgers Tavern	1800	97,671		
Debt Service	1900	281,011	Debt	
Total General Fund Allocation		9,911,475		424,000
Water Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	<u>Local Impact (included in Budget)</u>
Water	2000	706,511	Salaries, Employment Taxes, Benefits	
Water	2000	556,974	Other Expenditures	
Water	2000	460,049	Debt Service	280,000
Water	2000	4,347,410	Capital Expenditures	
Water	2000	387,751	Contingency	
Total Water		6,458,695		280,000
Water Dept. - Distribution	2100	113,051	Salaries, Employment Taxes, Benefits	
Water Dept. - Distribution	2100	109,150	Other Expenditures	
Water Dept. - Distribution	2100	100,000	Capital Expenditures	
Total Water - Distribution	2100	322,201		
Total Water Fund Allocation	2000/2100	6,780,896		280,000
Sewer Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	<u>Local Impact (included in Budget)</u>
Sewer Dept. - Plant Operations	3000	654,774	Salaries, Employment Taxes, Benefits	366,000
Sewer Dept. - Plant Operations	3000	702,992	Other Expenditures	
Sewer Dept. - Plant Operations	3000	568,858	Debt Service	380,000
Sewer Dept. - Plant Operations	3000	7,046,485	Capital Expenditures	
Sewer Dept. - Plant Operations	3000	100,534	Contingency	
Total Sewer		9,073,643		746,000
Sewer Dept. - Collection	3100	112,980	Salaries, Employment Taxes, Benefits	
Sewer Dept. - Collection	3100	344,500	Other Expenditures	
Sewer Dept. - Collection	3100	1,796,683	Capital Expenditures	
Total Sewer - Collection	3100	2,254,163		
Total Sewer Fund Allocation	3000/3100	11,327,806		746,000
Forest Conservation Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	<u>Local Impact (included in Budget)</u>
AFFORESTATION/REFORESTATI	4000	3,932	Other Expenditures	
Forest Conservation Fund	4000	3,932		
Grand Total FY 2025 Allocation		28,024,109		1,450,000