

ORDINANCE NO. 192/26

AN ORDINANCE OF THE COMMISSIONERS OF THE TOWN OF CHURCH HILL, MARYLAND APPROVING AND ADOPTING A BUDGET FOR THE TOWN OF CHURCH HILL, MARYLAND FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027 (FY27); ESTABLISHING A TAX RATE OF \$0.34 PER \$100 OF ASSESSED VALUATION FOR REAL PROPERTY FOR FY27; ESTABLISHING A PUBLIC UTILITY TAX RATE OF \$3.00 PER \$100 ASSESSED VALUATION FOR FY27; ESTABLISHING A SEWER USER FEE OF \$440 PER EQUIVALENT DWELLING UNIT PER YEAR FOR FY27; AND PROVIDING FOR THE COLLECTION OF THE STATE OF MARYLAND BAY RESTORATION FUND ANNUAL FEE OF \$60 PER EDU PER YEAR FOR FY27

WHEREAS, pursuant to the authority contained in Md. Code Ann., Local Gov't Art., §5-205, the Commissioners of the Town of Church Hill, Maryland (the "Commissioners") has the authority to authorize the expenditure of municipal funds for any public purpose and to affect the safety, health and general welfare of the municipality and its occupants; and

WHEREAS, the Charter of the Town of Church Hill requires that the Commissioners adopt a budget before the end of the current fiscal year which shall provide a complete financial plan for the upcoming fiscal year and shall contain estimates of anticipated revenues and proposed expenditures with anticipated revenues equaling or exceeding the total proposed expenditures; and

WHEREAS, the Town Charter, §503 "Budget Adoption" requires that the Commissioners hold a public hearing on the proposed budget before its adoption; and

WHEREAS, pursuant to §209 "Ordinances" of the Town Charter, ordinances may be passed at a meeting of the Commissioners held not less than six (6) nor more than sixty (60) days after the meeting at which it was introduced, except, in the case of an emergency. Furthermore, §209 states that every ordinance passed shall become effective at the expiration of twenty (20) calendar days following approval by the Commissioners; and

WHEREAS, the Commissioners, for FY27, desire to (a) maintain the Town real property tax rate at a rate of \$0.34 per \$100 of assessed valuation for real property, (b) maintain the Town public utility tax rate at \$3.00 per \$100 of assessed valuation, and (c) collect the State's \$60 annual Bay Restoration Fund fee; and

WHEREAS, the Commission has further determined that the sewer user fee of \$440 per equivalent dwelling unit will remain the same for FY27; and

WHEREAS, it is the determination of the Commissioners of the Town of Church Hill that this annual appropriation ordinance shall be enacted to budget and appropriate funds for the several objects and purposes for which the Town must provide in the fiscal year beginning July 1, 2026 and ending June 30, 2027.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, by the Commissioners of the Town of Church Hill, Maryland with the total elected membership concurring, that:

Section 1. From and out of the monies and balances known to be in the General Fund, Sewer Fund and any contingency funds, from and out of operating transfers, and from all monies anticipated to come into those funds during the twelve (12) month period ending June 30, 2027, the funds set forth in Exhibit A shall be, and are hereby appropriated for use by the several departments and offices of the Town from the sources of anticipated revenue set forth in Attachment A for the objects and purposes for which the Town must provide during the 2027 Fiscal Year. Exhibit A is hereby adopted as the Town of Church Hill FY27 Budget.

SEE ATTACHED EXHIBIT A – GENERAL FUND AND SEWER FUND

Section 2. **BE IT FURTHER ORDAINED AND ENACTED** that the outstanding appropriations at Fiscal Year 2026 year-end shall expire on June 30, 2026, and shall be re-appropriated by this budget ordinance in Fiscal Year 2027.

Section 3. **BE IT FURTHER ORDAINED AND ENACTED** that the real property tax rate for the Town of Church Hill shall be and is hereby established at a rate of \$0.34 per \$100 of assessed valuation for real property. The tax rate is the same rate as the prior fiscal year.

Section 4. **BE IT FURTHER ORDAINED AND ENACTED** that the public utility tax rate assessed by the Town for the Town of Church Hill shall be and is hereby established at a rate of \$3.00 per \$100 of assessed valuation, which tax rate is the same rate as the prior fiscal year.

Section 5. **BE IT FURTHER ORDAINED AND ENACTED** that the Sewer User Fee to be paid to the Sewer Fund for all connections shall be and is hereby established at \$440 per EDU per year, which fee is the same amount as it was the prior fiscal year.

Section 6. **BE IT FURTHER ORDAINED AND ENACTED** that the Bay Restoration Fee paid into the Sewer Fund by users of the sewer system shall be and is hereby collected at a rate of \$60 per EDU per year as established by the State of Maryland, which is the same rate as the prior fiscal year.

Section 7. **BE IT FURTHER ORDAINED** by the Commissioners of the Town of Church Hill, Maryland that the Town Commissioners conducted a public hearing on this Ordinance at which parties of interest and citizens had an opportunity to be heard on May ___, 2026.

Section 8. **BE IT FURTHER ORDAINED** that this Ordinance shall take effect twenty (20) calendar days following adoption by the Town Commissioner after a public hearing regarding this Ordinance.

Section 9. **BE IT FURTHER ORDAINED** that upon adoption, a copy of this Ordinance shall be posted on the Town bulletin board for a period not less than one week after it becomes effective.

INTRODUCED by the Commissioners of the Town of Church Hill, Maryland at a regular meeting on May 4, 2026.

PASSED by the Commissioners of the Town of Church Hill, Maryland after a duly advertised public hearing at a regular meeting of the Commissioners on May 18, 2026.

ATTEST:

THE COMMISSIONERS OF THE TOWN
OF CHURCH HILL

Kyle Ambrose
Town Administrator/Clerk

Charles M. Rhodes, Jr., President

John P. Griffin, Jr., Commissioner

Margaret L. Coursey, Commissioner

EXHIBIT A**FY 2027 General Budget**

**Jul '26 - Jun
27**

Ordinary Income/Expense**Income****Intergovernmental****State****Critical Areas 1,000.00****Highway User Fee 50,000.00**

Total State 51,000.00**County****Bank Stock Tax 32.00****Payment in Lieu of Taxes 2,000.00****Municipal Aid 75,000.00**

Total County 77,032.00

Total Intergovernmental 128,032.00**Licenses and Permits****Zoning Certificate 525.00****Building Permits 10,000.00****Demolition Permit 80.00****Franchise Fees 6,000.00****Occupancy Permit 70.00****Traders Licenses 350.00**

Total Licenses and Permits 17,025.00**Miscellaneous Revenue****Speed Camera 30,000.00****Grass cutting 600.00****Donations 200.00****Interest - Account 60,000.00****Other Revenue 200.00****Rents 23,000.00**

Total Miscellaneous Revenue 114,000.00**Service Charges****Bd of Appeals 520.00****Development Assessments 10,000.00****Development Fees****Category 1 Site Plan 5,000.00**

Category 2 Site Plan	1,800.00
Development Plan Review	750.00
Guaranty Fund	250.00
Total Development Fees	<u>7,800.00</u>
Total Service Charges	18,320.00
Taxes - Local	
Public Utility Tax	70,000.00
Amusements & Admissions	20.00
Income Tax	120,000.00
Property Taxes	
FY 2027	<u>300,000.00</u>
Total Property Taxes	<u>300,000.00</u>
Total Taxes - Local	<u>490,020.00</u>
Total Income	<u>767,397.00</u>
Gross Profit	767,397.00
Expense	
Community Develop & Pub Hsg	300.00
General Government	
Financial Administration	
Accountant	10,000.00
Audit	<u>16,000.00</u>
Total Financial Administration	26,000.00
General Services	
Sewer fee - 120 Walnut St.	1,500.00
Sewer User Fee - 219 Main St	500.00
Electric 121 New St	100.00
Electric - 406 Main	5,000.00
Sewer fee - 319 Main St	500.00
Sewer User Fee - 406 Main	500.00
Capital Outlay	200,000.00
Insurance - Property	3,000.00
Real Estate Taxes	2,000.00
Repairs/Maintenance	100,000.00
Sewer User Fees - 324 Main	2,000.00
Telephone	<u>4,000.00</u>
Total General Services	319,100.00
Legal	40,000.00
Other General Government	
Community Outreach	25,000.00
Advertising	2,000.00

Bank Charges	100.00
Computer/Internet/web Service	20,000.00
Copier Rental	3,000.00
Document Storage	800.00
Insurance - Fidelity Bond	2,400.00
Member Organization Expenses	5,000.00
Office Expense	8,000.00
Payroll	
Payroll Taxes	12,000.00
Part-Time Employees	40,000.00
Workers' Compensation	1,500.00
Payroll services	2,000.00
Town Clerk	29,952.00
Town Administrator	64,000.00
Zoning Administrator	4,000.00
Total Payroll	153,452.00
Reimbursable Expenditures	8,000.00
Seminars/Workshops/Conventions	8,000.00
Travel	100.00
Volunteer Appreciation	10,000.00
Total Other General Government	245,852.00
Miscellaneous Expenditures	
Guaranty Fund	400.00
Other Expenditures	400.00
Total Miscellaneous Expenditures	800.00
Planning and Zoning	
Planner Review & Inspection	25,000.00
Engineer Review & Inspect.	20,000.00
Total Planning and Zoning	45,000.00
Total General Government	676,752.00
Public Safety	
Fire and Rescue Services	
Annexed Development Fees	3,200.00
Volunteer Fire and Rescue-Donations	12,000.00
Total Fire and Rescue Services	15,200.00
Other Public Safety	
MDIA Inspections & Review	10,000.00
Miss Utility	300.00
Mosquito Control	8,000.00
Pest control	1,400.00

Total Other Public Safety	19,700.00
Police Department	
Speed Camera Administration	6,000.00
QACSO Patrol	20,000.00
Total Police Department	26,000.00
Total Public Safety	60,900.00
Public Works	
Christmas Lights	
Christmas Lights - Rep/Replace	500.00
Christmas Lights - Electric	400.00
Christmas Lights Inst/Removal	600.00
Total Christmas Lights	1,500.00
Trash Collection	
Fixed Rate	40,000.00
Fuel Surcharge	10,000.00
Landfill Fees	50,000.00
Total Trash Collection	100,000.00
Transportation Services	
Mowing	15,000.00
Snow Removal	30,000.00
Street Lighting	32,000.00
Street Repair	40,000.00
Street Tree Maintenance	6,000.00
Total Transportation Services	123,000.00
Total Public Works	224,500.00
Total Expense	962,452.00
Net Ordinary Income	-195,055.00
Other Income/Expense	
Other Income	
Prior Years' Unexpended Surplus	200,000.00
Total Other Income	200,000.00
Net Other Income	200,000.00
Net Income	4,945.00

FY 2027 Sewer Budget

	<u>Jul '26 - Jun 27</u>
Ordinary Income/Expense	
Income	
Service Charges	
Sewer, Solid Waste, & Water	
Sewer Hook-up	40,000.00
SEWER USER FEES	
2027 Sewer User Fee	189,640.00
Total SEWER USER FEES	<u>189,640.00</u>
Total Sewer, Solid Waste, & Water	229,640.00
Sewer User Late Fee	2,400.00
Total Service Charges	<u>232,040.00</u>
Miscellaneous Revenue	
Cell Tower Land Lease	12,000.00
Farm Land Rent	1,500.00
INTEREST INCOME	40,000.00
Fee on Returned Check	100.00
Total Miscellaneous Revenue	<u>53,600.00</u>
Total Income	285,640.00
Expense	
Bank Service Charges	35.00
General Government	
Engineer	
Engineer - Other	5,000.00
Town Engineer	20,000.00
Total Engineer	<u>25,000.00</u>
LEGAL	10,000.00
Total General Government	<u>35,000.00</u>
Public Works	
Electric	
ELECTRIC-LAGOON	20,000.00
ELECTRIC-NORTH	4,000.00
ELECTRIC-SOUTH	3,000.00
Total Electric	<u>27,000.00</u>
LP GAS	1,800.00

GRASS CUTTING	10,000.00
INSURANCE	3,000.00
MARYLAND ENVIRONMENTAL SERVICE	82,000.00
REPAIRS/MAINTENANCE/ENGINEERING	250,000.00
SALARIES AND WAGES	
PAYROLL TAXES	6,000.00
Town Clerk	7,488.00
Town Administrator	16,000.00
Total SALARIES AND WAGES	<u>29,488.00</u>
Total Public Works	<u>403,288.00</u>
Total Expense	<u>438,323.00</u>
Net Ordinary Income	-152,683.00
Other Income/Expense	
Other Income	
Prior Years' Unexpended Surplus	<u>160,000.00</u>
Total Other Income	<u>160,000.00</u>
Net Other Income	<u>160,000.00</u>
Net Income	<u><u>7,317.00</u></u>