

COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND**Legislative Session 2023, Legislative Day No. 6****Bill No. 2023-5****Introduced By: Council President George L. Pfeffer, Jr.**

Introduced, first read, and posted April 18, 2023

Published once a week for two successive weeks, and public hearing scheduled for Tuesday, May 16, 2023, in Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland at 6:02 p.m.

By Order: George L. Pfeffer, Jr., Council President

A BILL ENTITLED

AN ORDINANCE concerning: 2023-2024 Annual Budget and Appropriation Ordinance of Dorchester County.

FOR the purpose of adopting the County Budget, consisting of the Operating Budget, the Capital Budget, and the Grant Budget, for the fiscal year ending June 30, 2024; and appropriating funds for all expenditures for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 1. BE IT ENACTED by the County Council of Dorchester County, Maryland, in pursuance of the duties imposed and the authorities conferred upon the County Council by Sections 10-9, 10-10, 10-11, 10-12, 10-14, 10-16, 10-19, 10-22, and 50-5 of the Code of Public Local Laws of Dorchester County, 1984 Edition, and by Sections 8-108, 6-301 and 6-302 of the Tax Property Article of the Annotated Code of Maryland and pursuant to Article 25 A, Section 5 (O) of the Annotated Code of Maryland and pursuant to Article 5 of the Charter for Dorchester County, Maryland, and after sitting as the Board of Estimates, notice having been given as required by law, do hereby levy the following taxes upon all taxable property within Dorchester County of every kind as law requires

TAX LEVY

It is ordered that a tax be and is hereby levied on each One Hundred Dollars worth of all assessable real property in Dorchester County, subject to assessment for County purposes, of One Dollar (\$1.00), and on each One Hundred Dollars worth of all assessable personal property in Dorchester County, subject to assessment for County purposes, of Two Dollars and forty-four cents (\$2.44).

It is ordered that a tax setoff in accordance with Section 6-306 of the Tax Property Article of the Annotated Code of Maryland is hereby granted within the municipal corporation boundaries of Cambridge of \$0.0733 and Hurlock of \$0.0821.

It is further ordered that a tax be and is hereby levied on each One Hundred Dollars worth of public utility property subject to taxation for State purposes of twenty-eight cents (\$0.28) to pay State

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taxes, and eleven and two tenths cents (\$0.112) for all other property subject to taxation for State purposes.

SECTION 2. AND BE IT ENACTED by the County Council of Dorchester County, Maryland that the Operating Budget for the fiscal year ended June 30, 2024 is hereby approved and adopted for such year; and funds for all expenditures for the purposes specified in the Operating Budget beginning July 1, 2023, and ending June 30, 2024, are hereby appropriated in the amounts hereinafter specified and for the purposes hereinafter indicated as follows:

OPERATING BUDGET – REVENUES

GOVERNMENT FUNDS:

PROPERTY TAXES:

		\$36,463,165
REAL PROPERTY TAXES -	31,069,276	
REAL & PERSONAL PROPERTY -UTILITIES	4,347,717	
ADDITIONS AND ABATEMENTS	(2,000)	
TAX CREDITS - HOMESTEAD	(10,000)	
INTEREST & PENALTIES	500,000	
TAX CREDITS -9-C CREDIT	(10,000)	
TAX CREDITS - ENTERPRISE ZONE	(2,000)	
TAX CREDIT - SPRINKLER	(5,000)	
TAX CREDITS - SHORELINE EROSION	(5,000)	
SHORE EROSION BENEFIT CHARGE	12,000	
TAX CREDITS - SENIORS	(7,000)	
TAX CREDIT – FIREFIGHTERS TAX CREDIT	(75,000)	
PAYMENTS IN LIEU OF TAXES (PILOTS)	65,000	
PILOT-CHESAPEAKE & FOREST ACRES	585,172	

INCOME TAXES:

INCOME TAX - 3.2% LOCAL	19,858,575	19,858,575
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OTHER TAXES:

RECORDATION TAX	3,000,000	4,039,500
911 TELEPHONE FEES	452,000	
MOBILE HOME TAXES	140,000	
HOTEL ROOM RENTAL TAX	447,000	
ADMISSION & AMUSEMENT	500	

LICENSES AND PERMITS

BEER, WINE & LIQUOR LICENSES	94,175	256,065
TRADERS, PINBALL, BINGO	12,000	
SEAFOOD BUYERS PERMIT	450	
MARRIAGE LICENSES	1,500	
DOG LICENSES	100	
ZONING PERMIT FEES	52,000	
BUILDING PERMIT FEES	55,000	
HVACR PERMIT FEES	13,100	
ELECTRICAL LICENSING FEES	10,000	

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PLUMBING LICENSING FEES	7,000	
ELECTRICAL PERMIT FEES	4,740	
PLUMBING PERMIT FEES	6,000	
FEDERAL, STATE AND LOCAL AID:		5,625,430
BLACKWATER WILDLIFE REFUGE PILOT	50,000	
OTHER STATE AID	15,000	
JUROR REIMBURSEMENT	35,000	
SOIL CONSERVATIONS	32,517	
STATE AID POLICE PROTECTION	137,000	
DISPARITY GRANT	3,934,595	
508 FIRE, RESCUE & AMBULANCE FUND	337,117	
HEALTH CUSTODIAL REIMBURSEMENT	55,000	
HIGHWAY USER REVENUES	1,029,215	
SERVICE CHARGES:		2,510,861
TAX SALE COSTS REIMBURSEMENT	8,500	
CLEAN & LIEN	10,000	
JOHNSONGRASS SPRAYING FEE	20,000	
PLANNING AND ZONING FEES	5,917	
ELECTION FEES	500	
MOTOR VEHICLE FEE - LOCAL	2,000	
SHERIFF'S FEES	30,000	
REIMB. - NON-COUNTY PRISONERS	172,000	
REIMB. - HOME DETENTION	26,000	
REIMB.-MUNICIPAL DISPATCH	132,913	
MISC.INCOME DETENTION CENTER	8,823	
EMS BILLING - NET	800,000	
REIMB. ESPP EMS SUPP. PYMT PROGRAM	1,000,000	
ROAD OPENING PERMITS	1,000	
STORMWATER MGMT. PERMITS	20,000	
FOREST HARVESTING PERMITS	1,000	
GRADING PERMITS	1,000	
ASPHALT PLANT ROYALTIES	22,105	
PIPE SALES	50,000	
OTHER SALES	24,000	
SHOP SERVICE CHARGES	6,000	
EQUIPMENT RENT	6,000	
SWIMMING POOL FEES	22,000	
RECREATION PROGRAM FEES	23,434	
RECREATION CENTER FEES	10,000	
SWIMMING POOL CONCESSIONS	20,000	
MOSQUITO CONTROL - FEES	57,169	
TYLERS COVE SLIP RENT	3,000	
RAGGED POINT SLIP RENT	8,000	
ELLIOTTS ISLAND SLIP RENT	5,000	
TRENTON STREET SLIP RENT	5,500	
BACK CREEK SLIP RENT	4,500	
TAYLORS ISLAND SLIP RENT	4,500	

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ALL OTHER REVENUES:		2,877,257
COURT FINES & FORFEITURES	4,000	
ALCOHOLIC BEVERAGE FINES	5,000	
PRIN/INT - ECONOMIC DEV. LOANS	63,241	
RENT - TOWER	37,000	
RENT - OTHER PROPERTIES	120,000	
ENTERPRISE FUND ADMIN CHARGE	350,000	
APPROPRIATED PRIOR YEAR SURPLUS	2,298,016	
TOTAL GOVERNMENTAL FUNDS		71,630,853
SPECIAL REVENUE FUNDS:		
TRANSFER TAX FUND	1,110,745	
ESIC FUND	169,370	
TOTAL SPECIAL REVENUE FUNDS		1,280,115
ENTERPRISE FUNDS:		
AIRPORT ENTERPRISE FUND	806,107	
LANDFILL ENTERPRISE FUND	5,397,260	
		6,203,367
TOTAL ENTERPRISE FUNDS		
FIDUCIARY FUND:		
OPEB TRUST FUND	300,000	300,000
TOTAL OPERATING REVENUES BUDGET		\$79,414,335

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OPERATING BUDGET - EXPENDITURES

GOVERNMENTAL FUNDS:	OPERATING PERSONNEL	OPERATING OTHER	OPERATING TOTAL
<u>GENERAL GOVERNMENT:</u>			
COUNTY COUNCIL	386,190	92,940	479,130
CIRCUIT COURT	150,981	90,660	241,641
ORPHAN'S COURT	14,100	6,123	20,223
STATE'S ATTORNEY	832,905	70,708	903,613
ELECTIONS	123,981	953,428	1,077,409
FINANCE	494,082	179,200	673,282
HUMAN RESOURCES	143,500	83,600	227,100
INFORMATION TECHNOLOGY	270,381	116,000	386,381
OTHER GENERAL GOVERNMENT	76,024	553,071	629,095
PLANNING & ZONING	462,769	179,750	642,519
PUBLIC LIBRARY		593,493	593,493
MAINTENANCE	153,151	153,300	306,451
<u>PUBLIC SAFETY:</u>			
SHERIFF	3,316,348	1,410,300	4,726,648
VOLUNTEER FIRE & ALS		999,622	999,622

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EMERGENCY MEDICAL SERVICES	3,629,896	757,958	4,387,854
CORRECTIONS	3,442,434	2,185,800	5,628,234
911 EMERGENCY COMM.	1,422,050	863,866	2,285,916
EMERG. MGT/ PUBLIC SAFETY	107,032	23,013	130,045
DOG CONTROL	139,066	206,000	345,066
 <u>SOCIAL SERVICES:</u>			
OTHER HEALTH & SOCIAL SERV.	7,800	383,899	391,699
 <u>PUBLIC WORKS:</u>			
HIGHWAYS AND STREETS	1,687,819	1,605,675	3,293,494
ENGINEERING	44,921	70,000	114,921
 <u>MISCELLANEOUS:</u>			
MISCELLANEOUS		1,193,470	1,193,470
EMPLOYEE BENEFITS		7,623,267	7,623,267
OPERATING TRANSFERS OUT		2,298,016	2,298,016
 <u>RECREATION AND PARKS:</u>			
RECREATION AND PARKS	284,711	315,820	600,531
LEONARDS LN REC. CENTER	31,415	49,000	80,415
OTHER RECREATION & CULTURE		65,500	65,500
 <u>NATURAL RESOURCES:</u>			
COOP. EXTENSION SERVICE		167,515	167,515
OTHER NATURAL RESOURCES	177,917	25,445	203,362
 <u>ECONOMIC DEVELOPMENT:</u>			
ECONOMIC DEVELOPMENT	189,142	119,227	308,369
OTHER ECONOMIC DEV.		148,000	148,000
TOURISM	136,913	352,800	489,713
 <u>DEBT SERVICE:</u>			
DEBT SERVICE		3,624,047	3,624,047
 <u>EDUCATION:</u>			
BOARD OF EDUCATION		24,010,484	24,010,484
CHESAPEAKE COLLEGE		1,165,837	1,165,837
 <u>HEALTH:</u>			
HEALTH DEPARTMENT		732,741	732,741
MOSQUITO CONTROL		435,750	435,750
 TOTAL GOVERNMENTAL FUNDS	 <u>17,798,465</u>	 <u>53,832,388</u>	 <u>71,630,853</u>

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SPECIAL REVENUE FUNDS:

TRANSFER TAX FUND	513,361	597,384	1,110,745
ESIC FUND	60,113	109,257	169,370
TOTAL SPECIAL REVENUE FUNDS	573,474	706,641	1,280,115

ENTERPRISE FUNDS:

AIRPORT FUND	208,832	597,275	806,107
LANDFILL FUND	819,621	4,577,639	5,397,260
TOTAL ENTERPRISE FUNDS	1,028,453	5,174,914	6,203,367

FIDUCIARY FUNDS

OPEB TRUST FUND		300,000	300,000
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TOTAL OPERATING BUDGET	19,400,392	60,013,943	79,414,335
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SECTION 3. AND BE IT ENACTED by the County Council of Dorchester County, Maryland that the following Tax Rates for the fiscal year ended June 30, 2024 are hereby approved and adopted for such year:

TAX RATES

1. Real Property Tax revenue for fiscal year 2023-2024 is based on a rate of \$1.00 per \$100 of assessed valuation of said property, \$0.9267 per \$100 of assessed valuation of said property within Cambridge and \$0.9179 per \$100 of assessed valuation of said property within Hurlock, subject to taxation for County purposes, which rates are hereby enacted. A service charge based on a rate of 0.02% applied to the unpaid balance of Real Property Taxes due in December, on properties with the semi-annual tax payment option, is hereby enacted.
2. Personal Property Tax revenue for fiscal year 2023-2024 is based on a rate of \$2.44 per \$100 of assessed valuation of said property, subject to taxation for County purposes which rate is hereby enacted.
3. Local Income Tax revenue for fiscal year 2023-2024 is based on a rate of 3.20% for Maryland Taxable Income, which rate is hereby enacted.
4. Recordation Tax revenue for fiscal year 2023-2024 is based on a rate of \$5.00 per \$500 of the value of the recorded transaction, which rate is hereby enacted.
5. Transfer Tax revenue for fiscal year 2023-2024 is based on a rate of 0.75% of the actual consideration payable on the conveyance of title, with the first \$30,000 of consideration on residential property intended to be used by the buyer as an owner-occupied residence exempt from this tax, which rate is hereby enacted.
6. Trailer Court Tax revenue for fiscal year 2023-2024 is based on a rate of 15% of the charges for rental, leasing or use of any space, facilities or accommodations in or for the providing of any services provided by trailer courts or camps, which rate is hereby enacted.
7. Hotel Rental Tax revenue for fiscal year 2023-2024 is based on a rate of 5% of the value of the rental of rooms for sleeping accommodations provided to transients, which rate is hereby enacted.
8. Admissions and Amusement Tax revenue for fiscal year 2023-2024 is based on a rate of 0.5% of the value of the admissions, which rate is hereby enacted.

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COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND
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SECTION 4. AND BE IT FURTHER ENACTED, that the Capital Budget for the fiscal year ending June 30, 2024 is hereby approved and adopted for such fiscal year; and funds for all expenditures for the purposes specified in the Capital Budget during the fiscal year beginning July 1, 2023, and ending June 30, 2024, and during subsequent fiscal years as specified in the Charter of Dorchester County, Maryland, are hereby appropriated in the amounts hereinafter specified for the purposes hereinafter indicated as follows:

CAPITAL BUDGET BY EXPENDITURE

Department/Agency	Description	Amount
Airport	Terminal HVAC	450,000
Airport	CGE Runway 16-34 Pavement Rehab NEPA Survey	58,376
Corrections	Ductless Heating and A/C Units	32,000
Corrections	Ballistic Vests (5)	10,000
Corrections	Washers (2)	27,000
Council Office	Laptops (2)	2,000
Council Office	Desk	4,500
Economic Development/ESIC	Dehumidifiers/Humidity Reduction	58,500
Finance	Supplemental Software	40,000
Public Works - Highways	Shop Overhead Doors	100,000
Public Works - Highways	Road Paving	500,000
Public Works - Highways	Bridges Repairs	500,000
Public Works - Maintenance	County Building HVAC	400,000
Public Works - Solid Waste	New Cell Construction	6,000,000
Public Works - Solid Waste	Litter Fence	60,000
Public Works - Solid Waste	Landfill Development	300,000
Public Works - Solid Waste	Landfill Brush Cutter	15,000
Public Works - Solid Waste	Landfill Compactor	1,800,000
Recreation and Parks	LPPRP Planning	15,000
Recreation and Parks	School Steet Env. Design and Planning	5,000
Recreation and Parks	Pool Facilities Upgrades	115,000
Recreation and Parks	Maple Dam Park Soft Launching Area	115,000
Recreation and Parks	Vienna Ball Courts - Propty Acquisition	50,000
Recreation and Parks	Recreation Center Storage Shed	20,000
Sheriff	Patrol Cars Replacement (5) - Leases	169,504
Sheriff	Tactical Vests	50,000
Technology & Communication	Computer Refresh	85,000
Total Capital Budget by Expenditure		10,981,880

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COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND
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CAPITAL BUDGET SOURCE OF FUNDS

General Fund - PAYGO	1,982,838
Capital Fund - State Funds	264,500
Capital Fund - Federal Funds	390,038
Capital Fund - Operating Lease	169,504
Landfill Fund - PAYGO	8,175,000
Total Capital Budget by Source of Funds	10,981,880

SECTION 5. AND BE IT FURTHER ENACTED, that the Grants Budget for the fiscal year ending June 30, 2024 is hereby approved and adopted for such fiscal year; and funds for all expenditures for the purposes specified in the Grants Budget beginning July 1, 2023, and continuing thereafter in accordance with the terms of the grant are hereby appropriated in the amounts hereinafter specified and for the purposes hereinafter indicated as follows:

GRANTS BUDGET

Grant Name	Federal Share	State Share	County/ Other Share	Total
Finance:				
Grant Administration			61,546	61,546
Circuit Court:				
Family Services		366,593		366,593
Truancy Reduction Program Coordinator		515,000		515,000
Other Health & Social Services				
Transportation	285,000	446,646		731,646
Sheriff:				
Domestic Violence Program		17,900		17,900
Heroin Program Coordination		48,700		48,700
Sex Offender Program		10,227		10,227
Tourism				
MHAA Operating Grant		100,000	2,500	102,500
MHAA Mini Grant		38,461		38,461
MHAA Mini Grant		25,000		25,000
OTD Marketing Grant		50,000		50,000
TOTAL	285,000	1,618,527	64,046	1,967,573

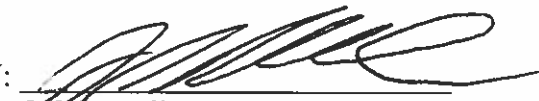
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SECTION 6. AND BE IT FURTHER ENACTED, that all funds appropriated herein by Dorchester County, Maryland, to any agency receiving or disbursing County funds, shall be subject to compliance with all laws, rules and regulations, and other provisions of the United States of America, State of Maryland, and Dorchester County, Maryland, regarding the receipt, disbursement, and/or accounting of funds prior to the receipt of any funds appropriated by or through the budgetary process of Dorchester County, Maryland.

COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND
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SECTION 7. AND BE IT FURTHER ENACTED, that the County Budget as finally adopted by this Act shall take effect July 1, 2023.

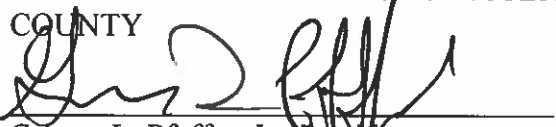
PASSED this 16TH day of May 2023.

BY: 
Jeff Powell,
Interim County Manager

COUNTY COUNCIL OF DORCHESTER
COUNTY

George L. Pfeffer, Jr., President

APPROVED this 16TH day of May 2023.

BY: 
Jeff Powell,
Interim County Manager

COUNTY COUNCIL OF DORCHESTER
COUNTY

George L. Pfeffer, Jr., President

- Pfeffer - Aye
- Detmer - Aye
- Kramer - Aye
- Nichols - Absent
- Travers - Aye

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