

COMMISSIONERS OF OXFORD

ORDINANCE NUMBER: _____ 1905 _____

INTRODUCED BY: _____

DATE OF INTRODUCTION: _____

AN ORDINANCE OF THE TOWN OF OXFORD AMENDING GENERAL AND ENTERPRISE BUDGET ADOPTED BY ORDINANCE 1810 FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019 TO ADJUST CERTAIN LINE ITEMS AND TO RE-APPROPRIATE CERTAIN FUNDS

WHEREAS, Section C6-4 of the Oxford Town Charter requires the Town to operate on an annual budget; and

WHEREAS, after a duly advertised public hearing, the Commissioners of Oxford adopted Ordinance 1810 effective July 1, 2018, titled “AN ORDINANCE OF THE TOWN OF OXFORD ADOPTING A GENERAL/ENTERPRISE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019, AND ESTABLISHING A TAX RATE OF \$.3047 PER \$100 OF ASSESSED REAL PROPERTY VALUE”; and

WHEREAS, since the Commissioners have adopted the budget, it has been determined that it is necessary to amend and adjust the budget to re-appropriate certain line items reflected in the General and Enterprise Budgets, to reflect continued changes in accounting process and to address mid-year adjustments.

WHEREAS, the Commissioners of Oxford have reviewed the details of the Revenues and Expenditures as Summarized in Department Line Items on the attached Exhibit A; and

WHEREAS, the Commissioners have found that the Revenues and Expenditures identified by Department Line Item in the attached Exhibit A do fairly represent the adjustments made to the Fiscal Year 2019 Budget;

NOW THEREFORE, the Commissioners of Oxford hereby ordains as follows:

Section 1. That the Commissioners of Oxford hereby adopt the attached Adjusted General/Enterprise Budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019, which is attached hereto as Exhibit A and incorporated herein.

Section 2. That the tax rate for the Town of Oxford for the fiscal year beginning July 1, 2018 and ending June 30, 2019 as established in Ordinance 1810 will remain the same.

This Ordinance shall become effective on the twentieth day proceeding the date of enactment.

ENACTED THIS ____ DAY OF _____, 2019

COMMISSIONERS OF OXFORD:

Gordon Fronk

Gordon Graves

John Pepe

I hereby certify that the foregoing Ordinance 1905 of the Town of Oxford was duly read, advertised, and enacted in accordance with the applicable provisions of the Charter of the Town of Oxford.

Attest:

Cheryl A. Lewis, Clerk-Treasurer
Town of Oxford

TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

Ordinary Income/Expense	2019	FY 2019	FY 2020
	Budget	Revised Budget	Proposed Budget
Income		0.00	
41000 - Real Property Tax			
41100 - Real Estate	1,003,000.00	1,008,425.99	1,024,109.00
41101 - Real Estate - SMSP Dedicated	-100,000.00	-100,000.00	-100,000.00
41150 - Tax Discount	-7,000.00	-7,865.02	-7,109.00
41200 - Interest Paid	3,000.00	3,000.00	3,000.00
Total 41000 - Real Property Tax	899,000.00	903,560.97	920,000.00
42000 - Intergovernmental Revenues			
42100 - Accommodations Tax	50,000.00	50,000.00	55,000.00
42200 - Amusement Tax	350.00	350.00	350.00
42300 - Local Income Tax	85,000.00	130,000.00	130,000.00
42400 - Highway User Revenue	41,883.00	44,835.00	56,800.00
42500 - Traders Licenses	80.00	2,000.00	2,000.00
42600 - Tax Revenues - Other	0.00	439.00	500.00
Total 42000 - Intergovernmental Revenues	177,313.00	227,624.00	244,650.00
43000 - Licenses and Permits			
43100 - Animal Registration	15.00	15.00	10.00
43300 - Building Permits	7,500.00	13,000.00	13,000.00
43400 - Cable Franchise	4,572.00	4,638.00	4,640.00
43450 - Port Warden Permits	600.00	1,400.00	1,400.00
43455 - Long Term Rental Inspections	0.00	1,233.00	500.00
43460 - Short Term Rental	700.00	1,020.00	1,000.00
43000 - Licenses and Permits - Other	0.00	0.00	0.00
Total 43000 - Licenses and Permits	13,387.00	21,306.00	20,550.00
44000 - Revenues from Other Agencies			
44100 - Grant - Critical Areas	1,000.00	1,000.00	1,000.00
44200 - Grant - SAPPF Police	12,000.00	12,000.00	12,000.00
44400 - Grant - Misc	450,000.00	846,039.00	90,000.00
Total 44000 - Revenues from Other Agencies	463,000.00	859,039.00	103,000.00
45000 - Revenues from Properties			
45100 - Dock Rentals	21,000.00	18,500.00	18,500.00
45200 - Parking Permits	1,500.00	1,500.00	1,500.00
45300 - Land/Property Leases	30,000.00	30,000.00	30,000.00
45400 - Town House Rental	12,200.00	11,000.00	12,000.00
Total 45000 - Revenues from Properties	64,700.00	61,000.00	62,000.00
46000 - Miscellaneous Revenues			
46200 - Hanks Christmas Tree Fund	0.00	0.00	0.00
46250 - Artist Group	0.00	0.00	0.00
46400 - Police Fines and Tickets	1,000.00	1,000.00	1,500.00
46450 - Police Donations	0.00	1,000.00	0.00
46700 - Reimbursed Expenses - Other	2,000.00	2,000.00	2,000.00
46900 - Misc Revenues - Other	8,000.00	8,000.00	2,000.00
46950 - Interest Income	2,000.00	1,000.00	1,000.00
Total 46000 - Miscellaneous Revenues	13,000.00	13,000.00	6,500.00
47000 - Enterprise Services			
47100 - Water Service			
47110 - Water Service Charge	287,000.00	290,000.00	305,000.00
47130 - Connection Fees	0.00	7,000.00	7,000.00
Total 47100 - Water Service	287,000.00	297,000.00	312,000.00
47500 - Wastewater Services			
47510 - Wastewater Service Charge	422,500.00	434,000.00	460,000.00
47530 - Connection Fees	0.00	0.00	0.00
Total 47500 - Wastewater Services	422,500.00	434,000.00	460,000.00
47700 - Stormwater/Shoreline SMSP			
47710 - Real Property Tax SMSP	100,000.00	100,000.00	100,000.00
Total 47700 - Stormwater/Shoreline SMSP	100,000.00	100,000.00	100,000.00
47900 - Enterprise Services Other			
47910 - Interest - Water	400.00	100.00	100.00
47920 - Interest - Sewer	400.00	50.00	50.00
47930 - Plumbing Permits	750.00	750.00	750.00
47940 - Tower Rental	42,500.00	51,249.00	51,250.00
47950 - Land Rental	0.00	0.00	0.00
Total 47900 - Enterprise Services Other	44,050.00	52,149.00	52,150.00
Total 47000 - Enterprise Services	853,550.00	883,149.00	924,150.00
48000 - Bay Restoration Fund	35,000.00	35,500.00	35,500.00
74100 - Grant Funds - Boat Landing	0.00	0.00	0.00
Total Income	2,518,950.00	3,004,178.97	2,316,350.00
Gross Profit	2,518,950.00	3,004,178.97	2,316,350.00
Expense			
50000 - Legislation			
50100 - Commissioners Salary	6,000.00	6,000.00	6,000.00
50200 - Commissioners Training/Expenses	8,000.00	8,000.00	10,000.00
50300 - Election Advertising Expenses	850.00	850.00	850.00
50400 - Election Salaries	250.00	250.00	250.00
Total 50000 - Legislation	15,100.00	15,100.00	17,100.00
51000 - Financial Administration			
51050 - Accounting & Auditing	13,000.00	16,750.00	17,500.00
51100 - Administrative Salaries	86,100.00	75,000.00	100,000.00
51101 - Advertising		0.00	
51150 - General Advertising	3,000.00	1,500.00	1,500.00
51151 - Appeals Board	1,000.00	1,000.00	1,000.00
51152 - Planning Commission	1,000.00	0.00	1,000.00
51154 - Port Wardens	1,000.00	1,000.00	1,000.00
Total 51101 - Advertising	6,000.00	3,500.00	4,500.00
51200 - Computer Main & Repair	4,000.00	4,000.00	3,000.00
51250 - Copier Services Main & Supplies	2,100.00	3,100.00	3,200.00
51300 - Education and Training	4,000.00	4,000.00	5,000.00
51350 - Electricity	10,000.00	7,000.00	7,000.00
51450 - Legal Fees	40,000.00	35,000.00	40,000.00
51451 - Telephone	7,500.00	7,500.00	8,500.00
51452 - Internet	1,500.00	1,000.00	1,000.00
51453 - Website	500.00	500.00	1,000.00
51500 - Memberships & Dues	5,500.00	5,500.00	5,000.00

Appears to be an increase

650,000.00 Causeway

175,000.00 MEWS

21,039.00 CRS

Beach Design

TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	2019	FY 2019	FY 2020
	Budget	Revised Budget	Proposed Budget
51550 - Office Supplies & Expenses	5,000.00	5,000.00	5,000.00
51600 - Postage	4,200.00	4,200.00	4,200.00
51650 - Planning & Zoning Admin	6,000.00	8,000.00	8,000.00
51700 - Miscellaneous - Financial Admin	5,000.00	1,000.00	1,000.00
86000 - Administration Capital	5,000.00	5,000.00	5,000.00
Total 51000 - Financial Administration	205,400.00	186,050.00	218,900.00
52000 - Government Properties			
52100 - Municipal Bldg Main and Repair			
52110 - Bldg Main and Repair Salaries	5,000.00	1,000.00	1,000.00
52100 - Municipal Bldg Main and Repair - Other	20,000.00	20,000.00	20,000.00
Total 52100 - Municipal Bldg Main and Repair	25,000.00	21,000.00	21,000.00
52200 - Town Houses Main and Repair	5,000.00	5,000.00	5,000.00
52300 - Customs House Main & Repair	1,000.00	1,000.00	1,000.00
52400 - MEWS	25,000.00	175,000.00	50,000.00
83000 - Municipal Building Capital	10,000.00	0.00	0.00
Total 52000 - Government Properties	66,000.00	202,000.00	77,000.00
52500 - General Government Other			
52510 - Historic Distric Commission	500.00	100.00	1,000.00
52520 - Planning Commission	2,000.00	0.00	3,000.00
52530 - Port Wardens	3,000.00	3,000.00	3,000.00
52540 - Appeals Board	2,500.00	3,000.00	3,000.00
52555 - Community Center In Kind	0.00	1,000.00	1,000.00
52560 - Contributions			
52561 - Community Center	10,000.00	10,000.00	10,000.00
52562 - Hanks Christmas Trees	1,000.00	1,500.00	1,000.00
52563 - Talbot County Arts Council	1,000.00	1,000.00	1,000.00
52564 - Oxford Day	1,000.00	1,000.00	1,000.00
52565 - Oxford Museum	3,000.00	3,000.00	3,000.00
52566 - Oxford Library	500.00	500.00	1,000.00
52569 - Miscellaneous Contributions	10,500.00	7,500.00	10,000.00
55520 - Fireworks	9,200.00	9,200.00	10,000.00
Total 52560 - Contributions	36,200.00	33,700.00	37,000.00
52570 - Oxford Business Association	16,000.00	16,000.00	16,000.00
52580 - Government Other Miscellaneous	200,000.00	0.00	0.00
Total 52500 - General Government Other	260,200.00	56,800.00	64,000.00
52600 - Government Shared Expenses			
52610 - Insurance - General	23,000.00	22,000.00	22,000.00
52620 - Insurance - Property/Flood	5,200.00	5,300.00	5,400.00
52630 - Workmens Comp	27,000.00	23,000.00	27,000.00
52640 - Unemployment	200.00	200.00	200.00
52655 - Employee Benefits			
52656 - Employee Billing Assistance	0.00	0.00	0.00
52655 - Employee Benefits - Other	260,000.00	200,000.00	260,000.00
Total 52655 - Employee Benefits	260,000.00	200,000.00	260,000.00
52660 - Payroll Expenses	52,000.00	50,000.00	57,000.00
52670 - Shared Expenses - Other	0.00	0.00	0.00
Total 52600 - Government Shared Expenses	367,400.00	300,500.00	371,600.00
53000 - Public Safety			
53100 - Police Department			
53150 - Police Salaries	185,850.00	150,000.00	200,000.00
53200 - Uniforms & Equipment	4,000.00	15,000.00	8,000.00
53300 - Vehicle Expenses	10,000.00	10,000.00	12,000.00
53400 - Education and Training	3,000.00	3,000.00	3,000.00
53500 - Telephone and Internet	3,000.00	3,000.00	3,000.00
53600 - Office Supplies	1,000.00	1,000.00	1,000.00
84000 - Police Capital	3,000.00	3,000.00	1,500.00
Total 53100 - Police Department	209,850.00	185,000.00	228,500.00
53700 - Fire Department			
53800 - Grant to Oxford Fire Department	20,000.00	20,000.00	20,000.00
53900 - Workmens Comp Oxford Fire Dept	24,000.00	14,000.00	18,000.00
Total 53700 - Fire Department	44,000.00	34,000.00	38,000.00
Total 53000 - Public Safety	253,850.00	219,000.00	266,500.00
54000 - Public Works			
54100 - Operational Cost			
54110 - Shop - Salaries	63,000.00	45,000.00	65,000.00
54130 - Shop - Telephone	4,500.00	5,400.00	7,000.00
54140 - Shop - Uniforms	12,000.00	16,000.00	16,000.00
54150 - Shop - Utilities	0.00	1,250.00	0.00
54160 - Shop - Main and Repair	5,000.00	2,000.00	2,000.00
54165 - Shop - Miscellaneous	1,500.00	2,000.00	2,000.00
54170 - Education and Training	5,000.00	5,000.00	5,000.00
54180 - Vehicle Operations	17,000.00	17,000.00	17,000.00
54190 - Vehicle Main and Repairs	10,000.00	10,000.00	10,000.00
85000 - Public Works Capital	30,000.00	0.00	50,000.00
Total 54100 - Operational Cost	148,000.00	103,650.00	174,000.00
54200 - Roads Department			
54210 - Streets - Salaries	31,500.00	41,500.00	40,000.00
54220 - Streets - Main/Repairs	20,000.00	20,000.00	20,000.00
54230 - Streets - Lighting	40,000.00	40,000.00	40,000.00
54240 - Streets - Repaving	200,000.00	0.00	100,000.00
54250 - Snow Removal	1,000.00	1,000.00	1,000.00
Total 54200 - Roads Department	292,500.00	102,500.00	201,000.00
54300 - Trash Collection			
54310 - Trash Collection Salaries	15,750.00	15,750.00	30,000.00
54330 - Trash Pick up - Contractors	65,000.00	65,000.00	70,000.00
Total 54300 - Trash Collection	80,750.00	80,750.00	100,000.00
54400 - Miscellaneous Public Works			
54410 - Mosquito Control	1,000.00	1,000.00	1,200.00
54420 - Weed and Pest Control	0.00	0.00	500.00
54430 - Sidewalk Repair	5,000.00	6,000.00	6,148.00
86500 - From Sidewalk Fund Capital	15,000.00	15,000.00	3,852.00
Total 54400 - Miscellaneous Public Works	21,000.00	22,000.00	11,700.00
Total 54000 - Public Works	542,250.00	308,900.00	486,700.00
55000 - Parks and Recreation			

Current Construction

Replace 1997 Truck

Paving, JL, Pier, River, 2nd

Annual Improvements

TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	2019	FY 2019	FY 2020	
	Budget	Revised Budget	Proposed Budget	
55100 - Parks/Mowing - Salaries	68,250.00	68,250.00	80,000.00	
55200 - Parks/Mowing - Main & Repair	5,000.00	5,000.00	5,000.00	
55300 - Parks and Recreation Electric	1,200.00	1,200.00	1,200.00	
55400 - Docks/Shoreline - Main & Repair	5,000.00	1,000.00	5,000.00	
55500 - Parks & Recreation Expenses	24,000.00	26,000.00	20,000.00	
55600 - Parks and Recreation Committee	450.00	450.00	450.00	
87000 - Parks Capital	5,000.00	5,000.00	48,000.00	30,000.00 New Park Imp
88000 - Boat Landing Capital	0.00	0.00	0.00	18,000.00 Replace 1994
89000 - Docks Capital	0.00	4,000.00 Electric	0.00	
55000 - Parks and Recreation - Other	0.00	0.00	0.00	
Total 55000 - Parks and Recreation	108,900.00	110,900.00	159,650.00	
57000 - Enterprise Fund Expenditures				
57100 - Water System Admin Cost				
57110 - Administrative Salaries	31,500.00	35,000.00	35,000.00	
57120 - Administrative Expenses	10,000.00	10,000.00	10,000.00	
57140 - Depreciation	150,000.00	150,000.00	150,000.00	
57160 - Interest on Debt	13,500.00	11,000.00	13,500.00	
Total 57100 - Water System Admin Cost	205,000.00	206,000.00	208,500.00	
57200 - Water System Operations				
57201 - Water - Salaries	47,250.00	42,000.00	55,000.00	
57210 - Electricity	14,000.00	18,500.00	18,500.00	
57220 - Utilities	1,000.00	1,000.00	1,000.00	
57225 - Chemicals	17,000.00	35,000.00	35,000.00	
57230 - Lab Expenses	1,000.00	1,000.00	1,000.00	
57240 - Maintenance Contracts	0.00	5,000.00	5,000.00	
57250 - Materials, Tools and Equipment	7,000.00	10,000.00	10,000.00	
57255 - Arsenic Reduction Media	50,000.00	0.00	50,000.00	
57260 - Testing Expenses	3,000.00	3,000.00	3,000.00	
57270 - Education and Training	1,000.00	1,000.00	1,000.00	
57280 - Maintenance & Repairs	4,000.00	4,000.00	4,000.00	
57290 - Water Expenses - Other	0.00	0.00	0.00	
82001 - Water Capital	120,000.00	0.00	100,000.00	Pipe Replacement Mill St
Total 57200 - Water System Operations	265,250.00	120,500.00	283,500.00	
57500 - Wastewater System Admin Cost				
57510 - Administrative Salaries	31,500.00	35,000.00	35,000.00	
57520 - Administrative Expenses	0.00	0.00	0.00	
57535 - Consulting/Legal Fees	10,000.00	1,000.00	1,000.00	
57560 - Interest on Debt	0.00	57,000.00 WWTP Princ & Int	100,000.00 WWTP Princ & Int	
Total 57500 - Wastewater System Admin Cost	41,500.00	93,000.00	136,000.00	
57600 - Wastewater System Operations				
57601 - Wastewater Salaries	57,750.00	44,000.00	80,000.00	
57610 - Electricity	35,000.00	31,000.00	31,000.00	
57620 - Utilities	700.00	700.00	700.00	
57625 - Chemicals	17,000.00	26,000.00	26,000.00	
57630 - Lab Expenses	7,000.00	7,000.00	7,000.00	
57635 - Materials, Tools and Equipment	4,000.00	7,000.00	7,000.00	
57640 - Maintenance Contracts	0.00	0.00	0.00	
57670 - Education and Training	1,500.00	1,500.00	1,500.00	
57680 - Maintenance & Repairs	12,000.00	28,000.00	28,000.00	
57690 - Wastewater Expenses - Other	0.00	0.00	0.00	
82003 - Wastewater Capital	44,000.00	5,000.00 Bach Pump	4,000.00 Waste Heater	
Total 57600 - Wastewater System Operations	178,950.00	150,200.00	185,200.00	
57700 - Stormwater/Shoreline SMSP				
57710 - Stormwater Salaries	42,000.00	45,500.00	50,000.00	
57720 - Administrative Salaries	23,100.00	23,100.00	30,000.00	
57725 - Training and Education	0.00	500.00	500.00	
57730 - Stormwater Main & Repair	5,000.00	10,000.00	10,000.00	
57740 - Stormwater Improvements	5,000.00	20,000.00 Dog/Garden/Parking	20,000.00	
57750 - Shoreline Main & Repair	2,000.00	2,000.00	5,000.00	
57760 - Shoreline Improvements	20,000.00	0.00	10,000.00	
57770 - Stormwater/Shoreline Trash	16,000.00	16,000.00 700,000.00 Causeway	16,000.00	
81500 - SMSP Improvement Capital	200,000.00	712,000.00 12,000.00 Park design	185,000.00 90,000.00 Beach Design	
81510 - SMSP Retention Capital	250,000.00	38,000.00 Retention	5,000.00 65,000.00 Leaf Vacuum	
57700 - Stormwater/Shoreline SMSP - Other	0.00	0.00	0.00 10,000.00 Attachments	
Total 57700 - Stormwater/Shoreline SMSP	563,100.00	867,100.00	331,500.00	
Total 57000 - Enterprise Fund Expenditures	1,253,800.00	1,436,800.00	1,144,700.00	
58000 - Bay Restoration				
58100 - Bay Restoration Payment	34,000.00	34,000.00	34,000.00	
Total 58000 - Bay Restoration	34,000.00	34,000.00	34,000.00	
Total Expense	3,106,900.00	2,870,050.00	2,840,150.00	
Net Ordinary Income	-587,950.00	134,128.97	-523,800.00	
Net Income	-587,950.00	134,128.97	-523,800.00	
			347,000.00 Capital Improvements	
			50,000.00 Mews	
			150,000.00 Depreciation	
			512,000.00	