

COMMISSIONERS OF OXFORD

ORDINANCE NUMBER: 1704
INTRODUCED BY: Gordon Graves
DATE OF INTRODUCTION: May 9, 2017

AN ORDINANCE OF THE TOWN OF OXFORD ADOPTING A GENERAL/ENTERPRISE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018, AND ESTABLISHING A TAX RATE OF \$.30 PER \$100 OF ASSESSED REAL PROPERTY VALUE

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

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 of Oxford have found the Revenues anticipated in each Department Line Item as Summarized do fairly represent the anticipated Revenues for Fiscal Year 2018.

WHEREAS, the Commissioners of Oxford have found the Expenditures anticipated in each Department Line Item as Summarized do fairly represent the Expenditures for Fiscal Year 2018.

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

Section 1. That the Commissioners of Oxford hereby adopt the attached General/Enterprise Budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018, which is attached hereto as Exhibit A and incorporated herein.

Section 2. The Commissioners of Oxford hereby adopt the tax rate of \$.30 per \$100 of assessed real property for the fiscal year commencing on July 1, 2016 and ending on June 30, 2017.

Section 3. The Commissioners as part of this budget, allocate \$100,000 of real property tax revenues collected to be deposited into the Stormwater Management Shoreline Protection Fund (SMSP) Enterprise Account as demonstrated under Capital Outlay in the attached Exhibit A, and which if not utilized in the current year will remain as a contribution to the SMSP Enterprise account for future use.

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

ENACTED THIS _____ DAY OF _____, 2016

COMMISSIONERS OF OXFORD:

R. Gordon Graves

Gordon Fronk

Carole Abruzzese

I hereby certify that the foregoing Ordinance 1704 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:

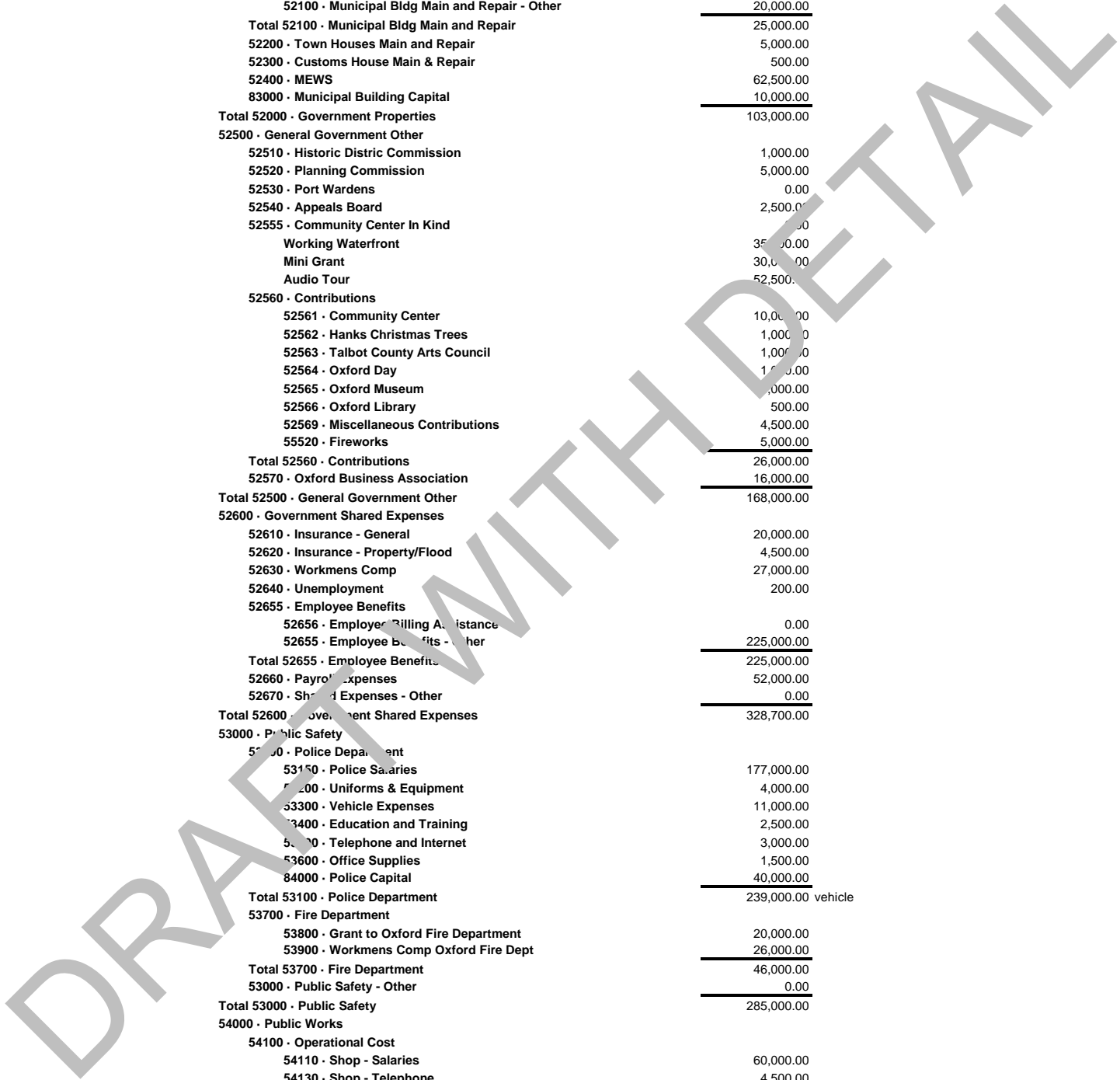
Cheryl A. Lewis, Clerk-Treasurer
Town of Oxford

TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2016 through June 2017

| | <u>2018</u> |
|--|---------------------|
| | <u>Budget</u> |
| PROPOSED FY 2018 TAX RATE | .30 |
| PRIOR YEAR RESERVES | 3,135,115.00 |
| Ordinary Income/Expense | |
| Income | |
| 41000 · Real Property Tax | |
| 41100 · Real Estate | 997,546.00 |
| 41101 · Real Estate - SMSP Dedicated | -100,000.00 |
| 41150 · Tax Discount | -7,000.00 |
| 41200 · Interest Paid | 3,000.00 |
| Total 41000 · Real Property Tax | <u>893,546.00</u> |
| 42000 · Intergovernmental Revenues | |
| 42100 · Accomodations Tax | 50,000.00 |
| 42200 · Amusement Tax | 439.00 |
| 42300 · Local Income Tax | 85,000.00 |
| 42400 · Highway User Revenue | 41,174.00 |
| 42500 · Traders Licenses | 80.00 |
| 42600 · Tax Revenues - Other | 0.00 |
| Total 42000 · Intergovernmental Revenues | <u>176,693.00</u> |
| 43000 · Licenses and Permits | |
| 43100 · Animal Registration | 15.00 |
| 43200 · Annexations and Subdivisions | 0.00 |
| 43300 · Building Permits | 9,500.00 |
| 43400 · Cable Franchise | 4,409.00 |
| 43450 · Port Warden Permits | 300.00 |
| 43460 · Short Term Rental | 3,000.00 |
| 43500 · Licenses and Permits - Other | 0.00 |
| Total 43000 · Licenses and Permits | <u>17,224.00</u> |
| 44000 · Revenues from Other Agencies | |
| 44100 · Grant - Critical Areas | 1,000.00 |
| 44200 · Grant - SAPPF Police | 12,000.00 |
| Historic Planning Grant | |
| MEWS Design Grant | 62,500.00 |
| Audio Grant | 20,000.00 |
| Waterfront Planning | 35,000.00 |
| CBT mitigation | |
| Causeway Stormwater | 650,000.00 |
| HVAC | |
| Mini Grant | 30,000.00 |
| 44400 · Grant - Misc | 0.00 |
| Total 44000 · Revenues from Other Agencies | <u>820,500.00</u> |
| 45000 · Revenues from Properties | |
| 45100 · Dock Rentals | 19,500.00 |
| 45200 · Parking Permits | 1,500.00 |
| 45300 · Land/Property Leases | 29,470.00 |
| 45400 · Town House Rental | 12,200.00 |
| 45450 · Sale of Property | 0.00 |
| Total 45000 · Revenues from Properties | <u>62,670.00</u> |
| 46000 · Miscellaneous Revenues | |
| 46200 · Hanks Christmas Tree Fund | 0.00 |
| 46225 · Play Ball Dog Park | 0.00 |
| 46250 · Artist Group | 0.00 |
| 46300 · Parks & Recreation | 0.00 |
| 46400 · Police Fines and Tickets | 1,500.00 |
| 46450 · Police Donations | 0.00 |
| 46500 · Reimbursed Appeals Expense | 0.00 |
| 46600 · Reimbursed Engineering Expense | 0.00 |
| 46700 · Reimbursed Expenses - Other | 1,000.00 |
| 46900 · Misc Revenues - Other | 2,000.00 |
| 47000 · Interest Income | 1,700.00 |
| Total 46000 · Miscellaneous Revenues | <u>6,200.00</u> |
| 47000 · Enterprise Services | |
| 47100 · Water Service | |
| 47110 · Water Service Charge | 278,932.50 |
| 47120 · Connection Fees | 0.00 |
| Total 47100 · Water Service | <u>278,932.50</u> |
| 47500 · Wastewater Services | |
| 47510 · Wastewater Service Charge | 410,130.00 |
| 47530 · Connection Fees | 0.00 |
| Total 47500 · Wastewater Services | <u>410,130.00</u> |
| 47700 · Stormwater/Shoreline SMSP | |
| 47710 · Real Property Tax SMSP | 100,000.00 |
| Total 47700 · Stormwater/Shoreline SMSP | <u>100,000.00</u> |
| 47900 · Enterprise Services Other | |
| 47910 · Interest - Water | 400.00 |
| 47920 · Interest - Sewer | 400.00 |
| 47930 · Plumbing Permits | 750.00 |
| 47940 · Tower Rental | 42,500.00 |
| Total 47900 · Enterprise Services Other | <u>44,050.00</u> |
| Total 47000 · Enterprise Services | <u>800,300.00</u> |
| 48000 · Bay Restoration Fund | 35,000.00 |
| 74000 · Grant Funds - WWTO Upgrades | 0.00 |
| 74100 · Grant Funds - Boat Landing | 0.00 |
| Total Income | <u>2,812,133.00</u> |
| Expense | |
| 50000 · Legislation | |
| 50100 · Commissioners Salary | 6,000.00 |
| 50200 · Commissioners Training/Expenses | 7,000.00 |
| 50300 · Election Advertising Expenses | 850.00 |
| 50400 · Election Salaries | 250.00 |
| Total 50000 · Legislation | <u>14,100.00</u> |
| 51000 · Financial Administration | |
| 51050 · Accounting & Auditing | 13,000.00 |
| 51100 · Administrative Salaries | 82,000.00 |
| 51101 · Advertising | |
| 51150 · General Advertising | 3,000.00 |
| 51151 · Appeals Board | 300.00 |
| 51152 · Planning Commission | 1,100.00 |

TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2016 through June 2017

| | 2018 |
|---|----------------------------|
| | <u>Budget</u> |
| 51154 - Port Wardens | 0.00 |
| Total 51101 - Advertising | 4,400.00 |
| 51200 - Computer Main & Repair | 4,000.00 |
| 51250 - Copier Services Main & Supplies | 2,100.00 |
| 51300 - Education and Training | 3,500.00 |
| 51350 - Electricity | 9,000.00 |
| 51450 - Legal Fees | 40,000.00 |
| 51451 - Telephone | 7,000.00 |
| 51452 - Internet | 750.00 |
| 51453 - Website | 500.00 |
| 51500 - Memberships & Dues | 5,500.00 |
| 51550 - Office Supplies & Expenses | 4,500.00 |
| 51600 - Postage | 4,200.00 |
| 51650 - Planning & Zoning Admin | 6,000.00 |
| 51700 - Miscellaneous - Financial Admin | 0.00 |
| 86000 - Administration Capital | <u>5,000.00</u> |
| Total 51000 - Financial Administration | 191,450.00 computer |
| 52000 - Government Properties | |
| 52100 - Municipal Bldg Main and Repair | |
| 52110 - Bldg Main and Repair Salaries | 5,000.00 |
| 52100 - Municipal Bldg Main and Repair - Other | <u>20,000.00</u> |
| Total 52100 - Municipal Bldg Main and Repair | 25,000.00 |
| 52200 - Town Houses Main and Repair | 5,000.00 |
| 52300 - Customs House Main & Repair | 500.00 |
| 52400 - MEWS | 62,500.00 |
| 83000 - Municipal Building Capital | <u>10,000.00</u> |
| Total 52000 - Government Properties | 103,000.00 |
| 52500 - General Government Other | |
| 52510 - Historic Distric Commission | 1,000.00 |
| 52520 - Planning Commission | 5,000.00 |
| 52530 - Port Wardens | 0.00 |
| 52540 - Appeals Board | 2,500.00 |
| 52555 - Community Center In Kind | 0.00 |
| Working Waterfront | 35,000.00 |
| Mini Grant | 30,000.00 |
| Audio Tour | 52,500.00 |
| 52560 - Contributions | |
| 52561 - Community Center | 10,000.00 |
| 52562 - Hanks Christmas Trees | 1,000.00 |
| 52563 - Talbot County Arts Council | 1,000.00 |
| 52564 - Oxford Day | 1,000.00 |
| 52565 - Oxford Museum | 5,000.00 |
| 52566 - Oxford Library | 500.00 |
| 52569 - Miscellaneous Contributions | 4,500.00 |
| 55520 - Fireworks | <u>5,000.00</u> |
| Total 52560 - Contributions | 26,000.00 |
| 52570 - Oxford Business Association | <u>16,000.00</u> |
| Total 52500 - General Government Other | 168,000.00 |
| 52600 - Government Shared Expenses | |
| 52610 - Insurance - General | 20,000.00 |
| 52620 - Insurance - Property/Flood | 4,500.00 |
| 52630 - Workmens Comp | 27,000.00 |
| 52640 - Unemployment | 200.00 |
| 52655 - Employee Benefits | |
| 52656 - Employer Billing Assistance | 0.00 |
| 52655 - Employee Benefits - Other | <u>225,000.00</u> |
| Total 52655 - Employee Benefits | 225,000.00 |
| 52660 - Payroll Expenses | 52,000.00 |
| 52670 - Shared Expenses - Other | <u>0.00</u> |
| Total 52600 - Government Shared Expenses | 328,700.00 |
| 53000 - Public Safety | |
| 53100 - Police Department | |
| 53150 - Police Salaries | 177,000.00 |
| 53200 - Uniforms & Equipment | 4,000.00 |
| 53300 - Vehicle Expenses | 11,000.00 |
| 53400 - Education and Training | 2,500.00 |
| 53500 - Telephone and Internet | 3,000.00 |
| 53600 - Office Supplies | 1,500.00 |
| 84000 - Police Capital | <u>40,000.00</u> |
| Total 53100 - Police Department | 239,000.00 vehicle |
| 53700 - Fire Department | |
| 53800 - Grant to Oxford Fire Department | 20,000.00 |
| 53900 - Workmens Comp Oxford Fire Dept | <u>26,000.00</u> |
| Total 53700 - Fire Department | 46,000.00 |
| 53000 - Public Safety - Other | <u>0.00</u> |
| Total 53000 - Public Safety | 285,000.00 |
| 54000 - Public Works | |
| 54100 - Operational Cost | |
| 54110 - Shop - Salaries | 60,000.00 |
| 54130 - Shop - Telephone | 4,500.00 |
| 54140 - Shop - Uniforms | 12,000.00 |
| 54150 - Shop - Utilities | 0.00 |
| 54160 - Shop - Main and Repair | 5,000.00 |
| 54165 - Shop - Miscellaneous | 1,500.00 |
| 54170 - Education and Training | 5,000.00 |
| 54180 - Vehicle Operations | 17,000.00 |
| 54190 - Vehicle Main and Repairs | 10,000.00 |
| 85000 - Public Works Capital | <u>30,000.00</u> |
| Total 54100 - Operational Cost | 145,000.00 backhoe |
| 54200 - Roads Department | |
| 54210 - Streets - Salaries | 30,000.00 |
| 54220 - Streets - Main/Repairs | 15,000.00 |
| 54230 - Streets - Lighting | 35,000.00 |
| 54240 - Streets - Repaving | 10,000.00 |
| 54250 - Snow Removal | <u>1,100.00</u> |
| Total 54200 - Roads Department | 91,100.00 |
| 54300 - Trash Collection | |
| 54310 - Trash Collection Salaries | 15,000.00 |
| 54320 - Trash Collection Other Expenses | 0.00 |



TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2016 through June 2017

| | 2018 |
|---|----------------------------------|
| | <u>Budget</u> |
| 54330 - Trash Pick up - Contractors | 65,000.00 |
| Total 54300 - Trash Collection | 80,000.00 |
| 54400 - Miscellaneous Public Works | |
| 54410 - Mosquito Control | 1,000.00 |
| 54430 - Sidewalk Repair | 5,000.00 |
| 86500 - From Sidewalk Fund Capital | 15,000.00 |
| Total 54400 - Miscellaneous Public Works | 21,000.00 |
| Total 54000 - Public Works | 337,100.00 |
| 55000 - Parks and Recreation | |
| 55100 - Parks/Mowing - Salaries | 65,000.00 |
| 55200 - Parks/Mowing - Main & Repair | 5,000.00 |
| 55300 - Parks and Recreation Electric | 1,200.00 |
| 55400 - Docks/Shoreline - Main & Repair | 10,000.00 |
| 55500 - Parks & Recreation Expenses | 22,000.00 |
| 55600 - Parks and Recreation Committee | 450.00 |
| 87000 - Parks Capital | |
| 87001 - Dog Park Capital | 0.00 |
| 88000 - Boat Landing Capital | |
| Total 55000 - Parks and Recreation | 103,650.00 |
| 57000 - Enterprise Fund Expenditures | |
| 57100 - Water System Admin Cost | |
| 57110 - Administrative Salaries | 25,000.00 |
| 57120 - Administrative Expenses | 0.00 |
| 57140 - Depreciation | 150,000.00 |
| 57160 - Interest on Debt | 13,500.00 |
| Total 57100 - Water System Admin Cost | 188,500.00 |
| 57200 - Water System Operations | |
| 57201 - Water - Salaries | 39,000.00 |
| 57210 - Electricity | 14,000.00 |
| 57220 - Utilities | 1,000.00 |
| 57225 - Chemicals | 17,000.00 |
| 57230 - Lab Expenses | 1,000.00 |
| 57250 - Materials, Tools and Equipment | 7,000.00 |
| 57255 - Arsenic Reduction Media | 50,000.00 |
| 57260 - Testing Expenses | 3,000.00 |
| 57270 - Education and Training | 1,000.00 |
| 57280 - Maintenance & Repairs | 1,000.00 |
| 82001 - Water Capital | 40,000.00 |
| Total 57200 - Water System Operations | 177,000.00 meter computer |
| 57500 - Wastewater System Admin Cost | |
| 57510 - Administrative Salaries | 29,000.00 |
| 57520 - Administrative Expenses | 0.00 |
| 57535 - Consulting/Legal Fees | 10,000.00 |
| 57560 - Interest on Debt | 0.00 |
| Total 57500 - Wastewater System Admin Cost | 39,000.00 |
| 57600 - Wastewater System Operations | |
| 57601 - Wastewater Salaries | 53,000.00 |
| 57610 - Electricity | 28,000.00 |
| 57620 - Utilities | 700.00 |
| 57625 - Chemicals | 17,000.00 |
| 57630 - Lab Expenses | 7,000.00 |
| 57635 - Materials, Tools and Equipment | 4,000.00 |
| 57670 - Education and Training | 1,500.00 |
| 57680 - Maintenance & Repairs | 12,000.00 |
| 82002 - WWTP Upgrade Capital | 0.00 |
| 82003 - Wastewater Capital | 0.00 |
| Total 57600 - Wastewater System Operations | 123,200.00 |
| 57700 - Stormwater/Shoreline SMSP | |
| 57710 - Stormwater Salaries | 43,000.00 |
| 57720 - Administrative Salaries | 24,000.00 |
| 57730 - Stormwater Main & Repair | 5,000.00 |
| 57740 - Stormwater Improvements | 5,000.00 |
| 57750 - Shoreline Main & Repair | 2,000.00 |
| 57760 - Shoreline Improvements | 20,000.00 |
| 57770 - Stormwater/Shoreline Trash | 16,000.00 |
| 81500 - SMSP Improvement Capital | 66,000.00 |
| 81610 - SMSP Retention Capital | 710,000.00 |
| 57700 - Stormwater/Shoreline SMSP | 891,000.00 |
| Total 57000 - Enterprise Fund Expenditures | 1,418,700.00 |
| 58000 - Bay Restoration | |
| 58100 - Bay Restoration Payment | 34,000.00 |
| Total 58000 - Bay Restoration | 34,000.00 |
| 66900 - Reconciliation Discrepancies | 0.00 |
| Total Expense | 2,983,700.00 |
| + Ordinary Income | -171,567.00 |
| TOTAL REVENUES INCLUDING PRIOR YEAR RESERVES | 2,963,548.00 |