

COMMISSIONERS OF OXFORD

ORDINANCE NUMBER: 2003

INTRODUCED BY: GORDON FRONK

DATE OF INTRODUCTION: MAY 19, 2020

AN ORDINANCE OF THE TOWN OF OXFORD AMENDING GENERAL AND ENTERPRISE BUDGET ADOPTED BY ORDINANCE 1906 FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020 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 1906 effective July 1, 2019, titled “AN ORDINANCE OF THE TOWN OF OXFORD ADOPTING A GENERAL/ENTERPRISE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, 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 2020 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, 2019 and ending June 30, 2020, 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, 2019 and ending June 30, 2020 as established in Ordinance 1906 will remain the same.

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

ENACTED THIS 9 DAY OF JUNE, 2020

COMMISSIONERS OF OXFORD:

___/S/ GORDON GRAVES_____

Gordon Graves

___/S/ GORDON FRONK_____

Gordon Fronk

___/S/ JOHN PEPE_____

John Pepe

I hereby certify that the foregoing Ordinance 2003 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:

___/S/ CHERYL A LEWIS_____

Cheryl A. Lewis, Clerk-Treasurer
Town of Oxford

TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2019 through June 2020

Ordinary Income/Expense	FY 2020	FY 2020 Amended
	Budget	Budget
Income		
41000 - Real Property Tax		
41100 - Real Estate	1,024,109.00	1,026,708.00
41101 - Real Estate - SMSP Dedicated	(100,000.00)	-100,000.00
41150 - Tax Discount	(7,109.00)	-6,625.00
41200 - Interest Paid	3,000.00	4,400.00
Total 41000 - Real Property Tax	920,000.00	924,483.00
42000 - Intergovernmental Revenues		
42100 - Accomodations Tax	50,000.00	35,000.00
42200 - Amusement Tax	350.00	350.00
42300 - Local Income Tax	130,000.00	130,000.00
42400 - Highway User Revenue	56,800.00	35,000.00
42500 - Traders Licenses	2,000.00	500.00
42600 - Tax Revenues - Other	500.00	500.00
Total 42000 - Intergovernmental Revenues	239,650.00	201,350.00
43000 - Licenses and Permits		
43100 - Animal Registration	10.00	10.00
43300 - Building Permits	13,000.00	13,000.00
43400 - Cable Franchise	4,640.00	4,805.00
43450 - Port Warden Permits	1,400.00	1,400.00
43455 - Long Term Rental Inspections	500.00	500.00
43460 - Short Term Rental	1,000.00	2,000.00
43000 - Licenses and Permits - Other	-	0.00
Total 43000 - Licenses and Permits	20,550.00	21,715.00
44000 - Revenues from Other Agencies		
44100 - Grant - Critical Areas	1,000.00	1,000.00
44200 - Grant - SAPPF Police	12,000.00	12,000.00
44400 - Grant - Misc	240,000.00	294,000.00
Total 44000 - Revenues from Other Agencies	253,000.00	307,000.00
45000 - Revenues from Properties		
45100 - Dock Rentals	18,500.00	22,800.00
45200 - Parking Permits	1,500.00	1,000.00
45300 - Land/Property Leases	30,000.00	30,000.00
45400 - Town House Rental	12,000.00	12,000.00
Total 45000 - Revenues from Properties	62,000.00	65,800.00
46000 - Miscellaneous Revenues		
46200 - Hanks Christmas Tree Fund	-	0.00
46250 - Artist Group	-	0.00
46300 - Parks & Recreation	1,500.00	0.00
46400 - Police Fines and Tickets	-	1,000.00
46450 - Police Donations	2,000.00	7,000.00
46500 - Reimbursed Appeals Expense	2,000.00	0.00
46700 - Reimbursed Expenses - Other	1,000.00	2,000.00
46900 - Misc Revenues - Other	-	3,000.00
46950 - Interest Income	-	5,000.00
46000 - Miscellaneous Revenues - Other	-	0.00
Total 46000 - Miscellaneous Revenues	6,500.00	18,000.00
47000 - Enterprise Services		
47100 - Water Service		
47110 - Water Service Charge	305,000.00	305,000.00
47130 - Connection Fees	7,000.00	200.00
Total 47100 - Water Service	312,000.00	305,200.00
47500 - Wastewater Services		
47510 - Wastewater Service Charge	460,000.00	460,000.00
47530 - Connection Fees	-	0.00
Total 47500 - Wastewater Services	460,000.00	460,000.00
47700 - Stormwater/Shoreline SMSP		
47710 - Real Property Tax SMSP	100,000.00	100,000.00

TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	FY 2020	FY 2020 Amended	
	Budget	Budget	
Total 47700 · Stormwater/Shoreline SMSF	100,000.00	100,000.00	
47900 · Enterprise Services Other			
47910 · Interest - Water	100.00	2,000.00	
47920 · Interest - Sewer	50.00	50.00	
47930 · Plumbing Permits	750.00	750.00	
47940 · Tower Rental	51,250.00	48,555.00	
47950 · Land Rental	-	0.00	
Total 47900 · Enterprise Services Other	52,150.00	51,355.00	
Total 47000 · Enterprise Services	924,150.00	936,555.00	
48000 · Bay Restoration Fund	35,500.00	35,500.00	
Total Income	2,461,350.00	2,510,403.00	
Gross Profit	2,461,350.00	2,510,403.00	
Expense			
50000 · Legislation			
50100 · Commissioners Salary	6,000.00	6,000.00	
50200 · Commissioners Training/Expenses	10,000.00	3,000.00	
50300 · Election Advertising Expenses	850.00	0.00	
50400 · Election Salaries	250.00	0.00	
Total 50000 · Legislation	17,100.00	9,000.00	
51000 · Financial Administration			
51050 · Accounting & Auditing	17,500.00	17,500.00	
51100 · Administrative Salaries	100,000.00	100,000.00	
51101 · Advertising			
51150 · General Advertising	1,500.00	500.00	
51151 · Appeals Board	1,000.00	500.00	
51152 · Planning Commission	1,000.00	0.00	
51154 · Port Wardens	1,000.00	1,000.00	
Total 51101 · Advertising	4,500.00	2,000.00	
51200 · Computer Main & Repair	3,000.00	3,000.00	
51250 · Copier Services Main & Supplies	3,200.00	3,200.00	
51300 · Education and Training	5,000.00	1,200.00	
51350 · Electricity	7,000.00	7,000.00	
51450 · Legal Fees	40,000.00	40,000.00	
51451 · Telephone	8,500.00	6,500.00	
51452 · Internet	1,000.00	1,000.00	
51453 · Website	1,000.00	1,000.00	
51500 · Memberships & Dues	5,000.00	5,000.00	
51550 · Office Supplies & Expenses	5,000.00	5,000.00	
51600 · Postage	4,200.00	4,200.00	
51650 · Planning & Zoning Admin	8,000.00	6,000.00	
51700 · Miscellaneous - Financial Admin	1,000.00	1,000.00	
86000 · Administration Capital	5,000.00	2,000.00	
Total 51000 · Financial Administration	218,900.00	205,600.00	
52000 · Government Properties			
52100 · Municipal Bldg Main and Repair			
52110 · Bldg Main and Repair Salaries	1,000.00	1,000.00	
52100 · Municipal Bldg Main and Repair - Other	20,000.00	20,000.00	
Total 52100 · Municipal Bldg Main and Repair	21,000.00	21,000.00	
52200 · Town Houses Main and Repair	5,000.00	5,000.00	
52300 · Customs House Main & Repair	1,000.00	5,000.00	painting
52400 · MEWS	50,000.00	225,000.00	mews/grant
83000 · Municipal Building Capital	-	2,500.00	door locks
Total 52000 · Government Properties	77,000.00	258,500.00	
52500 · General Government Other			
52510 · Historic Distric Commission	1,000.00	0.00	
52520 · Planning Commission	3,000.00	500.00	
52530 · Port Wardens	3,000.00	4,000.00	
52540 · Appeals Board	3,000.00	2,000.00	
52555 · Community Center In Kind	1,000.00	100.00	

TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	FY 2020 Budget	FY 2020 Amended Budget	
52556 - DHCD Mini/Facade		29,000.00	Grant
52560 - Contributions			
52561 - Community Center	10,000.00	10,000.00	
52562 - Hanks Christmas Trees	1,000.00	1,000.00	
52563 - Talbot County Arts Council	1,000.00	1,000.00	
52564 - Oxford Day	1,000.00	1,000.00	
52565 - Oxford Museum	3,000.00	3,000.00	
52566 - Oxford Library	1,000.00	1,000.00	
52569 - Miscellaneous Contributions	10,000.00	7,500.00	
55520 - Fireworks	10,000.00	10,000.00	
Total 52560 - Contributions	37,000.00	34,500.00	
52570 - Oxford Business Association	16,000.00	10,500.00	
52580 - Government Other Miscellaneous	-	0.00	
Total 52500 - General Government Other	64,000.00	80,600.00	
52600 - Government Shared Expenses			
52610 - Insurance - General	22,000.00	18,000.00	
52620 - Insurance - Property/Flood	5,400.00	5,400.00	
52630 - Workmens Comp	27,000.00	30,000.00	
52640 - Unemployment	200.00	200.00	
52655 - Employee Benefits			
52656 - Employee Billing Assistance	-	0.00	
52655 - Employee Benefits - Other	260,000.00	191,000.00	
Total 52655 - Employee Benefits	260,000.00	191,000.00	
52660 - Payroll Expenses	57,000.00	57,000.00	
Total 52600 - Government Shared Expenses	371,600.00	301,600.00	
53000 - Public Safety			
53100 - Police Department			
53150 - Police Salaries	200,000.00	170,000.00	
53175 - Park Patrol	-	0.00	
53200 - Uniforms & Equipment	8,000.00	10,000.00	Manual
53225 - Legal Fees	-	12,000.00	
53300 - Vehicle Expenses	12,000.00	12,000.00	
53400 - Education and Training	3,000.00	1,000.00	
53500 - Telephone and Internet	3,000.00	4,000.00	
53600 - Office Supplies	1,000.00	1,500.00	
84000 - Police Capital	1,500.00	12,000.00	Speed signs
Total 53100 - Police Department	228,500.00	222,500.00	
53700 - Fire Department			
53800 - Grant to Oxford Fire Department	20,000.00	20,000.00	
53900 - Workmens Comp Oxford Fire Dept	18,000.00	10,500.00	
Total 53700 - Fire Department	38,000.00	30,500.00	
Total 53000 - Public Safety	266,500.00	253,000.00	
54000 - Public Works			
54100 - Operational Cost			
54110 - Shop - Salaries	65,000.00	60,000.00	
54130 - Shop - Telephone	7,000.00	7,000.00	
54140 - Shop - Uniforms	16,000.00	22,000.00	
54150 - Shop - Utilities	-	1,500.00	
54160 - Shop - Main and Repair	2,000.00	5,000.00	
54165 - Shop - Miscellaneous	2,000.00	3,000.00	
54170 - Education and Training	5,000.00	3,000.00	
54180 - Vehicle Operations	17,000.00	17,000.00	
54190 - Vehicle Main and Repairs	10,000.00	18,000.00	
85000 - Public Works Capital	50,000.00	50,000.00	
Total 54100 - Operational Cost	174,000.00	186,500.00	
54200 - Roads Department			
54210 - Streets - Salaries	40,000.00	40,000.00	
54220 - Streets - Main/Repairs	20,000.00	10,000.00	
54230 - Streets - Lighting	40,000.00	40,000.00	

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July 2019 through June 2020

	FY 2020	FY 2020 Amended	
	Budget	Budget	
54240 - Streets - Repaving	100,000.00	30,000.00	
54250 - Snow Removal	1,000.00	1,000.00	
Total 54200 - Roads Department	201,000.00	121,000.00	
54300 - Trash Collection			
54310 - Trash Collection Salaries	30,000.00	25,000.00	
54320 - Trash Collection Other Expenses	70,000.00	0.00	
54330 - Trash Pick up - Contractors	70,000.00	70,000.00	
Total 54300 - Trash Collection	100,000.00	95,000.00	
54400 - Miscellaneous Public Works			
54410 - Mosquito Control	1,200.00	1,200.00	
54420 - Weed and Pest Control	500.00	500.00	
54430 - Sidewalk Repair	6,148.00	0.00	
86500 - From Sidewalk Fund Capital	3,852.00	500.00	
Total 54400 - Miscellaneous Public Works	11,700.00	2,200.00	
Total 54000 - Public Works	486,700.00	404,700.00	
55000 - Parks and Recreation			
55100 - Parks/Mowing - Salaries	80,000.00	70,000.00	
55200 - Parks/Mowing - Main & Repair	5,000.00	2,000.00	
55300 - Parks and Recreation Electric	1,200.00	1,200.00	
55400 - Docks/Shoreline - Main & Repair	5,000.00	5,000.00	
55500 - Parks & Recreation Expenses	20,000.00	45,000.00	BB fence
55600 - Parks and Recreation Committee	450.00	450.00	
87000 - Parks Capital	198,000.00	48,000.00	Mower/Park
89000 - Docks Capital	-	0.00	
55000 - Parks and Recreation - Other	-	0.00	
Total 55000 - Parks and Recreation	309,650.00	171,650.00	
57000 - Enterprise Fund Expenditures			
57100 - Water System Admin Cost			
57110 - Administrative Salaries	35,000.00	35,000.00	
57120 - Administrative Expenses	10,000.00	5,000.00	
57140 - Depreciation	150,000.00	105,000.00	
57160 - Interest on Debt	13,500.00	11,000.00	
57100 - Water System Admin Cost - Other	208,500.00	100,000.00	Wtr Eng/USDA
Total 57100 - Water System Admin Cost		256,000.00	
57200 - Water System Operations			
57201 - Water - Salaries	55,000.00	50,000.00	
57210 - Electricity	18,500.00	21,000.00	
57220 - Utilities	1,000.00	1,000.00	
57225 - Chemicals	35,000.00	7,000.00	
57230 - Lab Expenses	1,000.00	1,000.00	
57240 - Maintenance Contracts	5,000.00	5,000.00	
57250 - Materials, Tools and Equipment	10,000.00	10,000.00	
57255 - Arsenic Reduction Media	50,000.00	0.00	
57260 - Testing Expenses	3,000.00	3,000.00	
57270 - Education and Training	1,000.00	1,000.00	
57280 - Maintenance & Repairs	4,000.00	45,000.00	Wells/Meter
82001 - Water Capital	100,000.00	0.00	
Total 57200 - Water System Operations	283,500.00	144,000.00	
57500 - Wastewater System Admin Cost			
57510 - Administrative Salaries	35,000.00	35,000.00	
57520 - Administrative Expenses	-	0.00	
57535 - Consulting/Legal Fees	1,000.00	0.00	
57560 - Interest on Debt	115,000.00	51,000.00	
Total 57500 - Wastewater System Admin Cost	151,000.00	86,000.00	
57600 - Wastewater System Operations			
57601 - Wastewater Salaries	80,000.00	46,000.00	
57610 - Electricity	31,000.00	40,000.00	
57620 - Utilities	700.00	700.00	
57625 - Chemicals	26,000.00	48,000.00	

TOWN OF OXFORD
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	<u>FY 2020</u>	<u>FY 2020 Amended</u>
	<u>Budget</u>	<u>Budget</u>
57630 · Lab Expenses	7,000.00	7,000.00
57635 · Materials, Tools and Equipment	7,000.00	7,000.00
57640 · Maintenance Contracts	-	0.00
57670 · Education and Training	1,500.00	1,500.00
57680 · Maintenance & Repairs	28,000.00	16,000.00
57690 · Wastewater Expenses - Other	-	0.00
82003 · Wastewater Capital	4,000.00	56,000.00
Total 57600 · Wastewater System Operations	185,200.00	222,200.00
57700 · Stormwater/Shoreline SMSP		
57710 · Stormwater Salaries	50,000.00	55,000.00
57720 · Administrative Salaries	30,000.00	30,000.00
57725 · Training and Education	500.00	500.00
57730 · Stormwater Main & Repair	10,000.00	30,000.00
57740 · Stormwater Improvements	20,000.00	20,000.00
57750 · Shoreline Main & Repair	5,000.00	5,000.00
57760 · Shoreline Improvements	10,000.00	0.00
57770 · Stormwater/Shoreline Trash	16,000.00	16,000.00
81500 · SMSP Improvement Capital	185,000.00	100,000.00
81510 · SMSP Retention Capital	5,000.00	0.00
Total 57700 · Stormwater/Shoreline SMSP	331,500.00	256,500.00
Total 57000 · Enterprise Fund Expenditures	1,159,700.00	964,700.00
58000 · Bay Restoration		
58100 · Bay Restoration Payment	34,000.00	35,000.00
Total 58000 · Bay Restoration	34,000.00	35,000.00
66900 · Reconciliation Discrepancies		0.00
Total Expense	3,005,150.00	2,684,350.00
Net Ordinary Income	(543,800.00)	(173,947.00)

Vacuum