

COMMISSIONERS OF OXFORD

ORDINANCE NUMBER: 2304  
INTRODUCED BY: \_\_\_\_\_  
DATE OF INTRODUCTION: \_\_\_\_\_

**AN ORDINANCE OF THE TOWN OF OXFORD ADOPTING A GENERAL/ENTERPRISE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND ESTABLISHING A TAX RATE OF \$ .32 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 2024; and

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 2024.

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, 2023 and ending June 30, 2024, which is attached hereto as Exhibit A and incorporated herein.

Section 2. The Commissioners of Oxford hereby adopt the tax rate of \$ .32 per \$100 of assessed real property, the same tax rate as FY 2023, for the fiscal year commencing on July 1, 2023 and ending on June 30, 2024.

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 on Line 41101 in the attached Exhibit A, and which if not utilized in the current year may 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 \_\_\_\_\_, 2023

COMMISSIONERS OF OXFORD:

\_\_\_\_\_  
James Jaramillo

\_\_\_\_\_  
Brian Wells

\_\_\_\_\_  
Tom Costigan

I hereby certify that the foregoing Ordinance 2304 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, Town Manager  
Town of Oxford

**TOWN OF OXFORD**  
**General / Enterprise Budget**  
 July 2023 through June 2024

	FY 2024 BUDGET
	Budget
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>41000 · Real Property Tax</b>	
41100 · Real Estate	1,059,469.85
41101 · Real Estate - SMSP Dedicated	-100,000.00
41150 · Tax Discount	-7,500.00
41200 · Interest Paid	3,250.00
<b>Total 41000 · Real Property Tax</b>	955,219.85
<b>42000 · Intergovernmental Revenues</b>	
42100 · Accomodations Tax	65,000.00
42200 · Amusement Tax	115.00
42300 · Local Income Tax	240,000.00
42400 · Highway User Revenue	74,248.47
42500 · Traders Licenses	2,000.00
42600 · Tax Revenues - Other	0.00
<b>Total 42000 · Intergovernmental Revenues</b>	381,363.47
<b>43000 · Licenses and Permits</b>	
43100 · Animal Registration	0.00
43300 · Building Permits	15,000.00
43400 · Cable Franchise	4,770.00
43450 · Port Warden Permits	2,000.00
43455 · Long Term Rental Inspections	0.00
43460 · Short Term Rental	2,500.00
<b>Total 43000 · Licenses and Permits</b>	24,270.00
<b>44000 · Revenues from Other Agencies</b>	
44100 · Grant - Critical Areas	1,000.00
44200 · Grant - SAPPF Police	10,561.00
44300 · Grant - DNR - Public Access	2,600.00
44400 · Grant - Misc	3,709,066.00
<b>Total 44000 · Revenues from Other Agencies</b>	3,723,227.00
<b>45000 · Revenues from Properties</b>	
45100 · Dock Rentals	25,000.00
45200 · Parking Permits	1,500.00
45300 · Land/Property Leases	72,000.00
45400 · Town House Rental	7,000.00
<b>Total 45000 · Revenues from Properties</b>	105,500.00
<b>46000 · Miscellaneous Revenues</b>	
46200 · Hanks Christmas Tree Fund	0.00
46250 · Artist Group	0.00
46300 · Parks & Recreation	0.00
46350 · R Gordon Graves Scholarship	0.00
46400 · Police Fines and Tickets	2,500.00
46450 · Police Donations	0.00
46500 · Reimbursed Appeals Expense	3,000.00
46700 · Reimbursed Expenses - Other	0.00
46900 · Misc Revenues - Other	0.00
46950 · Interest Income	10,000.00
<b>Total 46000 · Miscellaneous Revenues</b>	15,500.00
<b>47000 · Enterprise Services</b>	
<b>47100 · Water Service</b>	
47110 · Water Service Charge	355,350.00
47130 · Connection Fees	1,500.00
<b>Total 47100 · Water Service</b>	356,850.00
<b>47500 · Wastewater Services</b>	
47510 · Wastewater Service Charge	524,270.00
47530 · Connection Fees	1,500.00
47550 · BRF O&M Grant	25,000.00
<b>Total 47500 · Wastewater Services</b>	550,770.00

**TOWN OF OXFORD**  
**General / Enterprise Budget**  
 July 2023 through June 2024

	FY 2024 BUDGET
	Budget
<b>47700 · Stormwater/Shoreline SMSP</b>	
47710 · Real Property Tax SMSP	100,000.00
47720 · Stormwater General Contribution	0.00
<b>Total 47700 · Stormwater/Shoreline SMSP</b>	100,000.00
<b>47900 · Enterprise Services Other</b>	
47910 · Interest - Water	0.00
47920 · Interest - Sewer	0.00
47930 · Plumbing Permits	1,100.00
47940 · Tower Rental	0.00
<b>Total 47900 · Enterprise Services Other</b>	1,100.00
<b>Total 47000 · Enterprise Services</b>	1,008,720.00
<b>48000 · Bay Restoration Fund</b>	35,500.00
<b>73100 · Facade Program</b>	0.00
<b>74000 · Grant Funds - W/WW/S Upgrades</b>	0.00
<b>74200 · DNR - Coastal</b>	0.00
<b>Total Income</b>	6,249,300.32
<b>Gross Profit</b>	6,249,300.32
<b>Expense</b>	
<b>50000 · Legislation</b>	
50100 · Commissioners Salary	8,000.00
50200 · Commissioners Training/Expenses	6,000.00
50300 · Election Advertising Expenses	2,000.00
50400 · Election Salaries	500.00
<b>Total 50000 · Legislation</b>	16,500.00
<b>51000 · Financial Administration</b>	
51050 · Accounting & Auditing	43,000.00
51100 · Administrative Salaries	182,000.00
51101 · Advertising	
51150 · General Advertising	1,000.00
51151 · Appeals Board	1,000.00
51152 · Planning Commission	1,000.00
51154 · Port Wardens	1,000.00
<b>Total 51101 · Advertising</b>	4,000.00
51200 · Computer Main & Repair	3,000.00
51220 · Communications	3,000.00
51250 · Copier Services Main & Supplies	3,600.00
51300 · Education and Training	3,000.00
51350 · Electricity	8,500.00
51450 · Legal Fees	35,000.00
51451 · Telephone	7,500.00
51452 · Internet	1,100.00
51453 · Website	0.00
51500 · Memberships & Dues	5,000.00
51550 · Office Supplies & Expenses	6,000.00
51600 · Postage	3,200.00
51650 · Planning & Zoning Admin	10,000.00
51700 · Miscellaneous - Financial Admin	2,500.00
86000 · Administration Capital	0.00
<b>Total 51000 · Financial Administration</b>	320,400.00
<b>52000 · Government Properties</b>	
52100 · Municipal Bldg Main and Repair	
52110 · Bldg Main and Repair Salaries	4,000.00
52100 · Municipal Bldg Main and Repair - Other	18,000.00
<b>Total 52100 · Municipal Bldg Main and Repair</b>	22,000.00
52200 · Town Houses Main and Repair	
52220 · Town House Electric #A	0.00
52200 · Town Houses Main and Repair - Other	5,000.00
<b>Total 52200 · Town Houses Main and Repair</b>	5,000.00

**TOWN OF OXFORD**  
**General / Enterprise Budget**  
**July 2023 through June 2024**

	FY 2024 BUDGET
	Budget
52300 · Customs House Main & Repair	1,500.00
52400 · MEWS	0.00
83000 · Municipal Building Capital	10,000.00
<b>Total 52000 · Government Properties</b>	<b>38,500.00</b>
<b>52500 · General Government Other</b>	
52510 · Historic Distric Commission	100.00
52520 · Planning Commission	2,000.00
52530 · Port Wardens	1,000.00
52540 · Appeals Board	3,000.00
52555 · Community Center In Kind	0.00
52556 · DHCD Mini/Facade	0.00
<b>52560 · Contributions</b>	
52561 · Community Center	15,000.00
52562 · Hanks Christmas Trees	0.00
52563 · Talbot County Arts Council	2,000.00
52564 · Oxford Day	1,000.00
52565 · Oxford Museum	3,000.00
52566 · Oxford Library	500.00
52567 · R Gordon Graves	1,000.00
52569 · Miscellaneous Contributions	5,000.00
55520 · Fireworks	15,000.00 *
<b>Total 52560 · Contributions</b>	<b>42,500.00</b>
52570 · Oxford Business Association	18,600.00
<b>Total 52500 · General Government Other</b>	<b>67,200.00</b>
<b>52600 · Government Shared Expenses</b>	
52610 · Insurance - General	34,000.00
52620 · Insurance - Property/Flood	3,500.00
52630 · Workmens Comp	21,000.00
52640 · Unemployment	200.00
<b>52655 · Employee Benefits</b>	
52656 · Employee Billing Assistance	0.00
52655 · Employee Benefits - Other	255,000.00
<b>Total 52655 · Employee Benefits</b>	<b>255,000.00</b>
52660 · Payroll Expenses	69,000.00
<b>Total 52600 · Government Shared Expenses</b>	<b>382,700.00</b>
<b>53000 · Public Safety</b>	
<b>53100 · Police Department</b>	
53150 · Police Salaries	274,000.00
53200 · Uniforms & Equipment	23,600.00
53300 · Vehicle Expenses	14,000.00
53400 · Education and Training	3,600.00
53500 · Telephone and Internet	8,000.00
53600 · Office Supplies	5,000.00
84000 · Police Capital	7,500.00
<b>Total 53100 · Police Department</b>	<b>335,700.00</b>
<b>53700 · Fire Department</b>	
53800 · Grant to Oxford Fire Department	20,000.00
53850 · Fire Services	0.00
53900 · Workmens Comp Oxford Fire Dept	10,000.00
<b>Total 53700 · Fire Department</b>	<b>30,000.00</b>
<b>Total 53000 · Public Safety</b>	<b>365,700.00</b>
<b>54000 · Public Works</b>	
<b>54100 · Operational Cost</b>	
54110 · Shop - Salaries	70,000.00
54130 · Shop - Telephone and Internet	10,000.00
54140 · Shop - Uniforms	20,650.00
54160 · Shop - Main and Repair	4,000.00
54165 · Shop - Miscellaneous	4,000.00

**TOWN OF OXFORD**  
**General / Enterprise Budget**  
**July 2023 through June 2024**

	FY 2024 BUDGET
	Budget
54170 · Education and Training	1,000.00
54180 · Vehicle Operations	23,000.00
54190 · Vehicle Main and Repairs	18,000.00
85000 · Public Works Capital	0.00
<b>Total 54100 · Operational Cost</b>	<b>150,650.00</b>
<b>54200 · Roads Department</b>	
54210 · Streets - Salaries	35,000.00
54220 · Streets - Main/Repairs	16,000.00
54230 · Streets - Lighting	45,000.00
54240 · Streets - Repaving	150,000.00
54250 · Snow Removal	1,000.00
54200 · Roads Department - Other	0.00
<b>Total 54200 · Roads Department</b>	<b>247,000.00</b>
<b>54300 · Trash Collection</b>	
54310 · Trash Collection Salaries	35,000.00
54320 · Trash Collection Other Expenses	0.00
54330 · Trash Pick up - Contractors	80,000.00
<b>Total 54300 · Trash Collection</b>	<b>115,000.00</b>
<b>54400 · Miscellaneous Public Works</b>	
54410 · Mosquito Control	2,000.00
54420 · Weed and Pest Control	500.00
54430 · Sidewalk Repair	10,000.00
<b>Total 54400 · Miscellaneous Public Works</b>	<b>12,500.00</b>
<b>Total 54000 · Public Works</b>	<b>525,150.00</b>
<b>55000 · Parks and Recreation</b>	
55100 · Parks/Mowing - Salaries	65,000.00
55200 · Parks/Mowing - Main & Repair	5,000.00
55300 · Parks and Recreation Electric	3,000.00
55400 · Docks/Shoreline - Main & Repair	3,000.00
55500 · Parks & Recreation Expenses	32,000.00
55600 · Parks and Recreation Committee	500.00
87000 · Parks Capital	142,000.00
55000 · Parks and Recreation - Other	0.00
<b>Total 55000 · Parks and Recreation</b>	<b>250,500.00</b>
<b>57000 · Enterprise Fund Expenditures</b>	
<b>57100 · Water System Admin Cost</b>	
57110 · Administrative Salaries	45,000.00
57120 · Administrative Expenses	5,000.00
57140 · Depreciation	133,000.00
57160 · Interest on Debt	6,000.00
57100 · Water System Admin Cost - Other	0.00
<b>Total 57100 · Water System Admin Cost</b>	<b>189,000.00</b>
<b>57200 · Water System Operations</b>	
57201 · Water - Salaries	55,000.00
57210 · Electricity	30,000.00
57220 · Utilities	500.00
57225 · Chemicals	3,000.00
57230 · Lab Expenses	3,000.00
57240 · Maintenance Contracts	0.00
57250 · Materials, Tools and Equipment	8,000.00
57260 · Testing Expenses	750.00
57270 · Education and Training	1,500.00
57280 · Maintenance & Repairs	20,000.00
82001 · Water Capital	0.00
<b>Total 57200 · Water System Operations</b>	<b>121,750.00</b>
<b>57500 · Wastewater System Admin Cost</b>	
57510 · Administrative Salaries	50,000.00
57520 · Administrative Expenses	5,000.00

**TOWN OF OXFORD**  
**General / Enterprise Budget**  
**July 2023 through June 2024**

	FY 2024 BUDGET
	Budget
57535 · Consulting/Legal Fees	0.00
57540 · Depreciation	145,000.00
57560 · Interest on Debt	52,000.00
57500 · Wastewater System Admin Cost - Other	0.00
<b>Total 57500 · Wastewater System Admin Cost</b>	<b>252,000.00</b>
<b>57600 · Wastewater System Operations</b>	
57601 · Wastewater Salaries	60,000.00
57610 · Electricity	90,000.00
57620 · Utilities	5,000.00
57625 · Chemicals	30,000.00
57630 · Lab Expenses	10,000.00
57635 · Materials, Tools and Equipment	4,000.00
57640 · Maintenance Contracts	9,000.00
57670 · Education and Training	2,000.00
57680 · Maintenance & Repairs	20,000.00
57690 · Wastewater Expenses - Other	0.00
82003 · Wastewater Capital	0.00
<b>Total 57600 · Wastewater System Operations</b>	<b>230,000.00</b>
<b>57700 · Stormwater/Shoreline SMSP</b>	
57710 · Stormwater Salaries	55,000.00
57720 · Administrative Salaries	45,000.00
57725 · Training and Education	500.00
57730 · Stormwater Main & Repair	20,000.00
57740 · Stormwater Depreciation	40,000.00
57770 · Stormwater/Shoreline Trash	20,000.00
81500 · SMSP Improvement Capital	3,567,066.00
<b>Total 57700 · Stormwater/Shoreline SMSP</b>	<b>3,747,566.00</b>
<b>Total 57000 · Enterprise Fund Expenditures</b>	<b>4,540,316.00</b>
<b>58000 · Bay Restoration</b>	
58100 · Bay Restoration Payment	34,800.00
<b>Total 58000 · Bay Restoration</b>	<b>34,800.00</b>
59000 · Bad Debt	0.00
66900 · Reconciliation Discrepancies	0.00
<b>Total Expense</b>	<b>6,541,766.00</b>
<b>Net Ordinary Income</b>	<b>-292,465.68</b>
<b>Prior Year Reserves</b>	<b>292,465.68</b>
<b>Net Income</b>	<b>0.00</b>

<b>162,000.00</b>	Park Grant
<b>298,533.00</b>	ARPA received stormwater *2022
<b>298,533.00</b>	ARPA promised stormwater
<b>3,000,000.00</b>	Strand Living Shoreline Grant
<b>50,000.00</b>	DNR Waterway Improvements Grant
<b>2,572,000.00</b>	WTR System Rehab Loan
<b>2,102,000.00</b>	WTR System Rehab Grant