

COMMISSIONERS OF OXFORD

ORDINANCE NUMBER: 2304
INTRODUCED BY: Tom Costigan
DATE OF INTRODUCTION: April 25, 2023

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
Ordinary Income/Expense	
Income	
41000 · Real Property Tax	
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
Total 41000 · Real Property Tax	955,219.85
42000 · Intergovernmental Revenues	
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
Total 42000 · Intergovernmental Revenues	381,363.47
43000 · Licenses and Permits	
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
Total 43000 · Licenses and Permits	24,270.00
44000 · Revenues from Other Agencies	
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	3,759,066.00
Total 44000 · Revenues from Other Agencies	3,773,227.00
45000 · Revenues from Properties	
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
Total 45000 · Revenues from Properties	105,500.00
46000 · Miscellaneous Revenues	
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	50,000.00
Total 46000 · Miscellaneous Revenues	55,500.00
47000 · Enterprise Services	
47100 · Water Service	
47110 · Water Service Charge	355,350.00
47130 · Connection Fees	1,500.00
Total 47100 · Water Service	356,850.00
47500 · Wastewater Services	
47510 · Wastewater Service Charge	524,270.00
47530 · Connection Fees	1,500.00
47550 · BRF O&M Grant	25,000.00
Total 47500 · Wastewater Services	550,770.00
47700 · Stormwater/Shoreline SMSP	
47710 · Real Property Tax SMSP	100,000.00
47720 · Stormwater General Contribution	0.00
Total 47700 · Stormwater/Shoreline SMSP	100,000.00
47900 · Enterprise Services Other	
47910 · Interest - Water	0.00
47920 · Interest - Sewer	0.00
47930 · Plumbing Permits	1,100.00
47940 · Tower Rental	0.00
Total 47900 · Enterprise Services Other	1,100.00
Total 47000 · Enterprise Services	1,008,720.00
48000 · Bay Restoration Fund	35,500.00
73100 · Facade Program	0.00
74000 · Grant Funds - W/WW/S Upgrades	0.00
74200 · DNR - Coastal	0.00
Total Income	6,339,300.32

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

	FY 2024 BUDGET
	Budget
Gross Profit	6,339,300.32
Expense	
50000 · Legislation	
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
Total 50000 · Legislation	16,500.00
51000 · Financial Administration	
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
Total 51101 · Advertising	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
Total 51000 · Financial Administration	320,400.00
52000 · Government Properties	
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
Total 52100 · Municipal Bldg Main and Repair	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
Total 52200 · Town Houses Main and Repair	5,000.00
52300 · Customs House Main & Repair	1,500.00
52400 · MEWS	0.00
83000 · Municipal Building Capital	10,000.00
Total 52000 · Government Properties	38,500.00
52500 · General Government Other	
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
52560 · Contributions	
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
Total 52560 · Contributions	42,500.00
52570 · Oxford Business Association	18,600.00
Total 52500 · General Government Other	67,200.00
52600 · Government Shared Expenses	
52610 · Insurance - General	34,000.00
52620 · Insurance - Property/Flood	3,500.00
52630 · Workmens Comp	21,000.00
52640 · Unemployment	200.00
52655 · Employee Benefits	
52656 · Employee Billing Assistance	0.00
52655 · Employee Benefits - Other	255,000.00

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

	FY 2024 BUDGET
	Budget
Total 52655 · Employee Benefits	255,000.00
52660 · Payroll Expenses	69,000.00
Total 52600 · Government Shared Expenses	382,700.00
53000 · Public Safety	
53100 · Police Department	
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
Total 53100 · Police Department	335,700.00
53700 · Fire Department	
53800 · Grant to Oxford Fire Department	20,000.00
53850 · Fire Services	0.00
53900 · Workmens Comp Oxford Fire Dept	10,000.00
Total 53700 · Fire Department	30,000.00
Total 53000 · Public Safety	365,700.00
54000 · Public Works	
54100 · Operational Cost	
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
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
Total 54100 · Operational Cost	150,650.00
54200 · Roads Department	
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
Total 54200 · Roads Department	247,000.00
54300 · Trash Collection	
54310 · Trash Collection Salaries	35,000.00
54320 · Trash Collection Other Expenses	0.00
54330 · Trash Pick up - Contractors	80,000.00
Total 54300 · Trash Collection	115,000.00
54400 · Miscellaneous Public Works	
54410 · Mosquito Control	2,000.00
54420 · Weed and Pest Control	500.00
54430 · Sidewalk Repair	10,000.00
Total 54400 · Miscellaneous Public Works	12,500.00
Total 54000 · Public Works	525,150.00
55000 · Parks and Recreation	
55100 · Parks/Mowing - Salaries	65,000.00
55200 · Parks/Mowing - Main & Repair	5,000.00
55300 · Parks and Recreation Electric	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	192,000.00
55000 · Parks and Recreation - Other	0.00
Total 55000 · Parks and Recreation	300,500.00
57000 · Enterprise Fund Expenditures	
57100 · Water System Admin Cost	
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
Total 57100 · Water System Admin Cost	189,000.00
57200 · Water System Operations	
57201 · Water - Salaries	55,000.00
57210 · Electricity	30,000.00
57220 · Utilities	500.00
57225 · Chemicals	3,000.00

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

	FY 2024 BUDGET
	Budget
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
Total 57200 · Water System Operations	121,750.00
57500 · Wastewater System Admin Cost	
57510 · Administrative Salaries	50,000.00
57520 · Administrative Expenses	5,000.00
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
Total 57500 · Wastewater System Admin Cost	252,000.00
57600 · Wastewater System Operations	
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
Total 57600 · Wastewater System Operations	230,000.00
57700 · Stormwater/Shoreline SMSP	
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
Total 57700 · Stormwater/Shoreline SMSP	3,747,566.00
Total 57000 · Enterprise Fund Expenditures	4,540,316.00
58000 · Bay Restoration	
58100 · Bay Restoration Payment	34,800.00
Total 58000 · Bay Restoration	34,800.00
59000 · Bad Debt	0.00
66900 · Reconciliation Discrepancies	0.00
Total Expense	6,591,766.00
Net Ordinary Income	-252,465.68
Prior Year Reserves	252,465.68
Net Income	0.00

162,000.00	Park Grant
298,533.00	ARPA received stormwater *2021
298,533.00	ARPA received stormwater *2022
3,000,000.00	Strand Living Shoreline Grant
50,000.00	DNR Waterway Improvements Grant
2,572,000.00	<i>WTR System Rehab Loan</i>
2,102,000.00	<i>WTR System Rehab Grant</i>