

COMMISSIONERS OF OXFORD

ORDINANCE NUMBER: 2405
INTRODUCED BY: Katrina Greer
DATE OF INTRODUCTION: April 9, 2024

AN ORDINANCE OF THE TOWN OF OXFORD ADOPTING A GENERAL/ENTERPRISE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, 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 2025; 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 2025.

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, 2024 and ending June 30, 2025, 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 2024, for the fiscal year commencing on July 1, 2024 and ending on June 30, 2025.

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 _____, 2024

COMMISSIONERS OF OXFORD:

Tom Costigan

Susan Delean-Botkin

Katrina Greer

I hereby certify that the foregoing Ordinance 2405 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:

Vickie Sharp, Clerk-Treasurer
Town of Oxford

TOWN OF OXFORD
FY 2025 General/Enterprise Budget
July 2024 through June 2025

		FY 2025 BUDGET	
		Budget	
Ordinary Income/Expense	Rates		
Income			
41000 · Real Property Tax			
41100 · Real Estate		1,060,475.00	
41101 · Real Estate - SMSP Dedicated		-100,000.00	
41150 · Tax Discount		-7,500.00	
41200 · Interest Paid		3,250.00	
		956,225.00	
42000 · Intergovernmental Revenues			
42100 · Accomodations Tax		65,000.00	
42200 · Amusement Tax		200.00	
42300 · Local Income Tax		300,000.00	
42400 · Highway User Revenue		87,886.00	
42500 · Traders Licenses		2,000.00	
42600 · Tax Revenues - Other		1,000.00	
		456,086.00	
43000 · Licenses and Permits			
43100 · Animal Registration		0.00	
43300 · Building Permits		28,000.00	
43400 · Cable Franchise		4,770.00	
43450 · Port Warden Permits		2,000.00	
43460 · Short Term Rental		4,000.00	
43500 · Licenses and Permits - Other		0.00	
		38,770.00	
44000 · Revenues from Other Agencies			
44100 · Grant - Critical Areas		1,000.00	
44200 · Grant - SAPPF Police		10,913.00	
44205 · Grant - DHCD Mini/Facade		0.00	
44300 · Grant - DNR - Public Access		2,600.00	
44301 · Grant - MD Parks & Playgrounds		40,000.00	Parks Basketball \$ 40,000.00
44302 · Grant - MD DNR Improv Waterways		50,000.00	DNR Waterway \$ 50,000.00
44300 · Grant - DNR - Public Access		524,155.00	ARPA \$ 524,155.00
44400 · Grant - Misc		0.00	
		628,668.00	
45000 · Revenues from Properties			
45100 · Dock Rentals		25,000.00	
45200 · Parking Permits		1,500.00	
45300 · Land/Property Leases		90,000.00	
45400 · Town House Rental		3,500.00	
		120,000.00	
46000 · Miscellaneous Revenues			
46100 · Sidewalk Fund		0.00	
46200 · Hanks Christmas Tree Fund		2,000.00	
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		0.00	
46700 · Reimbursed Expenses - Other		0.00	
46900 · Misc Revenues - Other		0.00	
46950 · Interest Income		170,000.00	
46000 · Miscellaneous Revenues - Other		0.00	
		174,500.00	
47000 · Enterprise Services			
47100 · Water Service			
47110 · Water Service Charge		365,800.00	
47130 · Connection Fees		1,500.00	
		367,300.00	
47500 · Wastewater Services			
47510 · Wastewater Service Charge		550,700.00	
47530 · Connection Fees		1,500.00	
47550 · BRF O&M Grant		25,000.00	
		577,200.00	
47700 · Stormwater/Shoreline SMSP			
47710 · Real Property Tax SMSP		100,000.00	
47720 · Stormwater General Contribution		0.00	
		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	
		101,100.00	
		1,045,600.00	
48000 · Bay Restoration Fund		35,500.00	
73100 · Facade Program		0.00	
73200 · MEWS		0.00	
74000 · Grant Funds - W/WW/S Upgrades		0.00	
74200 · DNR - Coastal		0.00	
		3,455,349.06	
Total Income		3,455,349.06	
Gross Profit		3,455,349.06	
Expense			
50000 · Legislation			
50100 · Commissioners Salary		9,000.00	
50200 · Commissioners Training/Expenses		9,000.00	
50300 · Election Advertising Expenses		2,000.00	
50400 · Election Salaries		500.00	
		20,500.00	

TOWN OF OXFORD
FY 2025 General/Enterprise Budget
July 2024 through June 2025

		<u>FY 2025 BUDGET</u>		
		<u>Budget</u>		
Total 50000 · Legislation		20,500.00		
51000 · Financial Administration				
51050 · Accounting & Auditing		40,000.00		
51100 · Administrative Salaries		200,000.00	Total Admin	\$ 330,000.00
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		
51199 · Bank Fees		0.00		
51200 · Computer Main & Repair		4,000.00		
51220 · Communications		3,000.00		
51250 · Copier Services Main & Supplies		5,500.00		
51300 · Education and Training		3,000.00		
51350 · Electricity		8,500.00		
51450 · Legal Fees		65,000.00		
51451 · Telephone		7,500.00		
51452 · Internet		1,500.00		
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		16,000.00		
51700 · Miscellaneous - Financial Admin		2,500.00		
86000 · Administration Capital/Transition		0.00		
Total 51000 · Financial Administration		374,700.00		
52000 · Government Properties				
52100 · Municipal Bldg Main and Repair				
52110 · Bldg Main and Repair Salaries		4,500.00		
52100 · Municipal Bldg Main and Repair - Other		25,000.00		
Total 52100 · Municipal Bldg Main and Repair		29,500.00		
52200 · Town Houses Main and Repair				
52220 · Town House Electric #B		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		
52320 · Tilghman Street Property		2,100.00		
52350 · Post Office		5,500.00		
52400 · MEWS		5,000.00		
83000 · Municipal Building Capital		20,000.00	<i>exterior maintenance</i>	
Total 52000 · Government Properties		68,600.00		
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		
52550 · Nusiance Property Enforcement		0.00		
52555 · Community Center In Kind		0.00		
52560 · Contributions				
52561 · Community Center		15,000.00	<i>w/ consideration for paving</i>	
52562 · Hanks Christmas Trees		2,500.00		
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		2,000.00		
52569 · Miscellaneous Contributions		5,000.00		
55520 · Fireworks		15,000.00		
Total 52560 · Contributions		46,000.00		
52570 · Oxford Business Association		18,600.00		
Total 52500 · General Government Other		70,700.00		
52600 · Government Shared Expenses				
52610 · Insurance - General		41,000.00		
52620 · Insurance - Property/Flood		3,500.00		
52630 · Workmens Comp		18,000.00		
52640 · Unemployment		320.00		
52655 · Employee Benefits				
52656 · Employee Billing Assistance		0.00		
52655 · Employee Benefits - Other		275,500.00		
Total 52655 · Employee Benefits		275,500.00		
52660 · Payroll Expenses		80,000.00		
Total 52600 · Government Shared Expenses		418,320.00		
53000 · Public Safety				
53100 · Police Department				
53150 · Police Salaries		346,000.00	<i>4 Officers</i>	
53175 · Park Patrol		0.00		
53200 · Uniforms & Equipment		23,600.00		
53300 · Vehicle Expenses		10,000.00		
53400 · Education and Training		3,600.00		
53500 · Telephone and Internet		8,000.00		
53600 · Office Supplies		5,000.00		
84000 · Police Capital		68,000.00	<i>Truck/Furniture</i>	
Total 53100 · Police Department		464,200.00		
53700 · Fire Department				
53800 · Grant to Oxford Fire Department		20,000.00		
53850 · Fire Services		10,000.00	<i>2 AED units</i>	
53900 · Workmens Comp Oxford Fire Dept		5,000.00		
Total 53700 · Fire Department		35,000.00		

TOWN OF OXFORD
FY 2025 General/Enterprise Budget
July 2024 through June 2025

FY 2025 BUDGET			
Budget			
Total 53000 · Public Safety	499,200.00		
54000 · Public Works			
54100 · Operational Cost			
54110 · Shop - Salaries	60,000.00	Total Public Works	374,500.00
54130 · Shop - Telephone and Internet	15,000.00		
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	55,000.00		Spare pump 15k, Small dump rehap 15k, Trailer 10k, Paint/shop 15K, Misc equip 5k
Total 54100 · Operational Cost	185,650.00		
54200 · Roads Department			
54210 · Streets - Salaries	35,000.00		
54215 · Stormwater - Main/Repairs	0.00		
54220 · Streets - Main/Repairs	16,000.00		
54230 · Streets - Lighting	45,000.00		
54240 · Streets - Repaving	30,000.00		30k PO Parking Lot
54250 · Snow Removal	1,000.00		
54200 · Roads Department - Other	3,100.00		Traffic Study
Total 54200 · Roads Department	130,100.00		
54300 · Trash Collection			
54310 · Trash Collection Salaries	30,000.00		
54320 · Trash Collection Other Expenses	0.00		
54330 · Trash Pick up - Contractors	80,000.00		
Total 54300 · Trash Collection	110,000.00		
54400 · Miscellaneous Public Works			
54410 · Mosquito Control	2,000.00		
54420 · Weed and Pest Control	500.00		
54430 · Sidewalk Repair	5,000.00		
Total 54400 · Miscellaneous Public Works	7,500.00		
Total 54000 · Public Works	433,250.00		
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	40,000.00		
55600 · Parks and Recreation Committee	500.00		
87000 · Parks Capital	0.00		
87011 · MD Parks & Playgrounds	40,000.00	Basketball	\$ 40,000.00
87012 · MD DNR Improv Waterways	50,000.00	Waterway	\$ 50,000.00
55000 · Parks and Recreation - Other	0.00		
Total 55000 · Parks and Recreation	206,500.00		
57000 · Enterprise Fund Expenditures			
57100 · Water System Admin Cost			
57110 · Administrative Salaries	45,000.00		
57120 · Administrative Expenses	3,000.00		
57140 · Depreciation	0.00		
57160 · Interest on Debt	2,000.00		
57100 · Water System Admin Cost - Other	0.00		
Total 57100 · Water System Admin Cost	50,000.00		
57200 · Water System Operations			
57201 · Water - Salaries	60,000.00		
57210 · Electricity	30,000.00		
57220 · Utilities	500.00		
57225 · Chemicals	4,000.00		
57230 · Lab Expenses	3,000.00		
57240 · Maintenance Contracts	0.00		
57250 · Materials, Tools and Equipment	5,000.00		
57260 · Testing Expenses	750.00		
57270 · Education and Training	1,500.00		
57280 · Maintenance & Repairs	15,000.00		
82001 · Water Capital	0.00		replace water lines w/ paving
Total 57200 · Water System Operations	119,750.00		
57500 · Wastewater System Admin Cost			
57510 · Administrative Salaries	45,000.00		
57520 · Administrative Expenses	5,000.00		
57535 · Consulting/Legal Fees	8,000.00		
57540 · Depreciation	0.00		
57560 · Interest on Debt	48,000.00		
57500 · Wastewater System Admin Cost - Other	0.00		
Total 57500 · Wastewater System Admin Cost	106,000.00		
57600 · Wastewater System Operations			
57601 · Wastewater Salaries	60,000.00		
57610 · Electricity	80,000.00		
57620 · Utilities	5,000.00		
57625 · Chemicals	25,000.00		
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		
82003 · Wastewater Capital	0.00		back up pump/sewer lining
Total 57600 · Wastewater System Operations	215,000.00		

TOWN OF OXFORD
FY 2025 General/Enterprise Budget
July 2024 through June 2025

		FY 2025 BUDGET	
		<u>Budget</u>	
57700 · Stormwater/Shoreline SMSP			
57710 · Stormwater Salaries	60,000.00		
57720 · Administrative Salaries	40,000.00		
57725 · Training and Education	0.00		
57730 · Stormwater Main & Repair	20,000.00		
57740 · Stormwater Improvements	0.00		
57770 · Stormwater/Shoreline Trash	20,000.00	<i>STMWTR</i>	\$ 300,000.00
81500 · SMSP Improvement Capital	824,155.00	<i>ARPA</i>	\$ 524,155.00
Total 57700 · Stormwater/Shoreline SMSP	<u>964,155.00</u>		
Total 57000 · Enterprise Fund Expenditures	1,454,905.00		
58000 · Bay Restoration			
58100 · Bay Restoration Payment	34,800.00		
Total 58000 · Bay Restoration	<u>34,800.00</u>		
59000 · Bad Debt	0.00		
66900 · Reconciliation Discrepancies	0.00		
Total Expense	<u>3,581,475.00</u>		
Net Ordinary Income	<u>-126,125.94</u>		
Net Income	<u><u>-126,125.94</u></u>		
From Prior Year Reserves		<u>126,125.94</u>	
		-	
Principal Payments (From Prior Year Reserves)		<u>115,000.00</u>	
		241,125.94	<i>From Prior Year Reserves</i>
Capital Improvements		1,010,255.00	
Depreciation Cost on Financial Report		660,000.00	
		50,000.00	<i>DNR Waterway Improvements</i>
		2,572,000.00	<i>WTR System Rehab Loan</i>
		2,102,000.00	<i>WTR System Rehab Grant</i>