

COMMISSIONERS OF OXFORD

ORDINANCE NUMBER: 2404
INTRODUCED BY: Susan Delean-Botkin
DATE OF INTRODUCTION: March 12, 2024

AN ORDINANCE OF THE TOWN OF OXFORD AMENDING GENERAL AND ENTERPRISE BUDGET ADOPTED BY ORDINANCE 2304 FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024 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 2304, titled “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”; and

WHEREAS, since the Commissioners have adopted the budget, it has been determined that it is now appropriate to review, amend and adjust, as needed, the Budget, to reflect revisions in revenues, revisions in expenses, and to re-appropriate certain line items reflected in the Budget to address mid-year adjustments; 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 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 2023 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, 2023 and ending June 30, 2024, 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, 2023 and ending June 30, 2024 as established in Ordinance 2204 will remain the same.

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

ENACTED THIS ____ DAY OF _____, 2024

COMMISSIONERS OF OXFORD:

Tom Costigan, President

Susan Delean-Botkin, Commissioner

Katrina Greer, Commissioner

I hereby certify that the foregoing Ordinance 2404 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 2024 Budget Amended
July 2023 through June 2024

Ordinary Income/Expense	FY 2024	FY 2024		
	Revised BUDGET	Original BUDGET		
	Budget	Budget		
Income				
41000 · Real Property Tax				
41100 · Real Estate	1,059,469.85	1,059,469.85		
41101 · Real Estate - SMSP Dedicated	-100,000.00	-100,000.00		
41150 · Tax Discount	-7,500.00	-7,500.00		
41200 · Interest Paid	3,250.00	3,250.00		
Total 41000 · Real Property Tax	955,219.85	955,219.85		
42000 · Intergovernmental Revenues		0.00		
42100 · Accomodations Tax	65,000.00	65,000.00		
42200 · Amusement Tax	115.00	115.00		
42300 · Local Income Tax	240,000.00	240,000.00		
42400 · Highway User Revenue	76,089.00	74,248.47		
42500 · Traders Licenses	2,000.00	2,000.00		
42600 · Tax Revenues - Other	0.00	0.00		
Total 42000 · Intergovernmental Revenues	383,204.00	381,363.47		
43000 · Licenses and Permits		0.00		
43100 · Animal Registration	0.00	0.00		
43300 · Building Permits	28,000.00	15,000.00		
43400 · Cable Franchise	4,770.00	4,770.00		
43450 · Port Warden Permits	2,000.00	2,000.00		
43460 · Short Term Rental	3,885.00	2,500.00		
43500 · Licenses and Permits - Other	0.00	0.00		
Total 43000 · Licenses and Permits	38,655.00	24,270.00		
44000 · Revenues from Other Agencies		0.00		
44100 · Grant - Critical Areas	1,000.00	1,000.00		
44200 · Grant - SAPPF Police	10,561.00	10,561.00		
44205 · Grant - DHCD Mini/Facade	0.00	0.00		
44300 · Grant - DNR - Public Access	2,600.00	2,600.00	DUGOUT	83,000.00
44400 · Grant - Misc	2,823,000.00	3,759,066.00	BIKEWAYS	10,000.00
Total 44000 · Revenues from Other Agencies	2,837,161.00	3,773,227.00		
45000 · Revenues from Properties		0.00	ARPA	45,000.00
45100 · Dock Rentals	25,000.00	25,000.00	STRAND	2,800,000.00
45200 · Parking Permits	1,500.00	1,500.00		
45300 · Land/Property Leases	90,000.00	72,000.00		
45400 · Town House Rental	3,500.00	7,000.00		
Total 45000 · Revenues from Properties	120,000.00	105,500.00		
46000 · Miscellaneous Revenues		0.00		
46100 · Sidewalk Fund	0.00	0.00		
46200 · Hanks Christmas Tree Fund	3,200.00	0.00		
46300 · Parks & Recreation	0.00	0.00		
46350 · R Gordon Graves Scholarship	0.00	0.00		
46400 · Police Fines and Tickets	2,500.00	2,500.00		
46450 · Police Donations	1,100.00	0.00		
46500 · Reimbursed Appeals Expense	3,000.00	3,000.00		
46700 · Reimbursed Expenses - Other	0.00	0.00		
46900 · Misc Revenues - Other	0.00	0.00		
46950 · Interest Income	170,000.00	50,000.00		
46000 · Miscellaneous Revenues - Other	0.00	0.00		
Total 46000 · Miscellaneous Revenues	179,800.00	55,500.00		
47000 · Enterprise Services		0.00		
47100 · Water Service		0.00		
47110 · Water Service Charge	355,350.00	355,350.00		
47130 · Connection Fees	1,500.00	1,500.00		
Total 47100 · Water Service	356,850.00	356,850.00		
47500 · Wastewater Services		0.00		
47510 · Wastewater Service Charge	524,270.00	524,270.00		
47530 · Connection Fees	1,500.00	1,500.00		
47550 · BRF O&M Grant	25,000.00	25,000.00		
Total 47500 · Wastewater Services	550,770.00	550,770.00		
47700 · Stormwater/Shoreline SMSP		0.00		
47710 · Real Property Tax SMSP	100,000.00	100,000.00		
47720 · Stormwater General Contribution	0.00	0.00		
Total 47700 · Stormwater/Shoreline SMSP	100,000.00	100,000.00		
47900 · Enterprise Services Other		0.00		
47910 · Interest - Water	0.00	0.00		
47920 · Interest - Sewer	0.00	0.00		
47930 · Plumbing Permits	1,100.00	1,100.00		
47940 · Tower Rental	0.00	0.00		
Total 47900 · Enterprise Services Other	1,100.00	1,100.00		
Total 47000 · Enterprise Services	1,008,720.00	1,008,720.00		
48000 · Bay Restoration Fund	35,500.00	35,500.00		
73100 · Facade Program	0.00	0.00		
73200 · MEWS	0.00	0.00		
74000 · Grant Funds - W/WW/S Upgrades	0.00	0.00		
74200 · DNR - Coastal	0.00	0.00		
Total Income	5,558,259.85	6,339,300.32		
Gross Profit	5,558,259.85	6,339,300.32		
Expense		0.00		
50000 · Legislation		0.00		
50100 · Commissioners Salary	9,000.00	8,000.00		
50200 · Commissioners Training/Expenses	6,000.00	6,000.00		
50300 · Election Advertising Expenses	2,000.00	2,000.00		
50400 · Election Salaries	500.00	500.00		
Total 50000 · Legislation	17,500.00	16,500.00		
51000 · Financial Administration		0.00		
51050 · Accounting & Auditing	40,000.00	43,000.00		
51100 · Administrative Salaries	197,200.00	182,000.00		
51101 · Advertising		0.00		
51150 · General Advertising	1,000.00	1,000.00		
51151 · Appeals Board	1,000.00	1,000.00		
51152 · Planning Commission	1,000.00	1,000.00		
51154 · Port Wardens	1,000.00	1,000.00		
Total 51101 · Advertising	4,000.00	4,000.00		
51199 · Bank Fees	0.00	0.00		
51200 · Computer Main & Repair	4,000.00	3,000.00		
51220 · Communications	3,000.00	3,000.00		
51250 · Copier Services Main & Supplies	5,500.00	3,600.00		
51300 · Education and Training	3,000.00	3,000.00		
51350 · Electricity	8,500.00	8,500.00		
51450 · Legal Fees	65,000.00	35,000.00		
51451 · Telephone	7,500.00	7,500.00		

TOWN OF OXFORD
FY 2024 Budget Amended
July 2023 through June 2024

	FY 2024 Revised BUDGET	FY 2024 Original BUDGET
	<u>Budget</u>	<u>Budget</u>
51452 - Internet	1,500.00	1,100.00
51453 - Website	0.00	0.00
51500 - Memberships & Dues	5,000.00	5,000.00
51550 - Office Supplies & Expenses	6,000.00	6,000.00
51600 - Postage	3,200.00	3,200.00
51650 - Planning & Zoning Admin	16,000.00	10,000.00
51700 - Miscellaneous - Financial Admin	2,500.00	2,500.00
86000 - Administration Capital/Transition	140,000.00	0.00
Total 51000 - Financial Administration	511,900.00	320,400.00
52000 - Government Properties		0.00
52100 - Municipal Bldg Main and Repair		0.00
52110 - Bldg Main and Repair Salaries	4,500.00	4,000.00
52100 - Municipal Bldg Main and Repair - Other	18,000.00	18,000.00
Total 52100 - Municipal Bldg Main and Repair	22,500.00	22,000.00
52200 - Town Houses Main and Repair		0.00
52220 - Town House Electric #B	0.00	0.00
52200 - Town Houses Main and Repair - Other	5,000.00	5,000.00
Total 52200 - Town Houses Main and Repair	5,000.00	5,000.00
52300 - Customs House Main & Repair	1,500.00	1,500.00
52320 - Tlghman Street Property	2,100.00	0.00
52350 - Post Office	5,500.00	0.00
52400 - MEWS	5,000.00	0.00
83000 - Municipal Building Capital	10,000.00	10,000.00
Total 52000 - Government Properties	51,600.00	38,500.00
52500 - General Government Other		0.00
52510 - Historic Distric Commission	100.00	100.00
52520 - Planning Commission	2,000.00	2,000.00
52530 - Port Wardens	1,000.00	1,000.00
52540 - Appeals Board	3,000.00	3,000.00
52550 - Nuisance Property Enforcement	0.00	0.00
52555 - Community Center In Kind	0.00	0.00
52560 - Contributions		0.00
52561 - Community Center	15,000.00	15,000.00
52562 - Hanks Christmas Trees	2,400.00	0.00
52563 - Talbot County Arts Council	2,000.00	2,000.00
52564 - Oxford Day	1,000.00	1,000.00
52565 - Oxford Museum	3,000.00	3,000.00
52566 - Oxford Library	500.00	500.00
52567 - R Gordon Graves	2,000.00	1,000.00
52569 - Miscellaneous Contributions	5,000.00	5,000.00
55520 - Fireworks	15,000.00	15,000.00
Total 52560 - Contributions	45,900.00	42,500.00
52570 - Oxford Business Association	18,600.00	18,600.00
Total 52500 - General Government Other	70,600.00	67,200.00
52600 - Government Shared Expenses		0.00
52610 - Insurance - General	41,000.00	34,000.00
52620 - Insurance - Property/Flood	3,500.00	3,500.00
52630 - Workmens Comp	18,000.00	21,000.00
52640 - Unemployment	320.00	200.00
52655 - Employee Benefits		0.00
52656 - Employee Billing Assistance	0.00	0.00
52655 - Employee Benefits - Other	265,000.00	255,000.00
Total 52655 - Employee Benefits	265,000.00	255,000.00
52660 - Payroll Expenses	59,000.00	69,000.00
Total 52600 - Government Shared Expenses	386,820.00	382,700.00
53000 - Public Safety		0.00
53100 - Police Department		0.00
53150 - Police Salaries	274,000.00	274,000.00
53175 - Park Patrol	0.00	0.00
53200 - Uniforms & Equipment	23,600.00	23,600.00
53300 - Vehicle Expenses	14,000.00	14,000.00
53400 - Education and Training	3,600.00	3,600.00
53500 - Telephone and Internet	8,000.00	8,000.00
53600 - Office Supplies	5,000.00	5,000.00
84000 - Police Capital	7,500.00	7,500.00
Total 53100 - Police Department	335,700.00	335,700.00
53700 - Fire Department		0.00
53800 - Grant to Oxford Fire Department	20,000.00	20,000.00
53850 - Fire Services	0.00	0.00
53900 - Workmens Comp Oxford Fire Dept	6,000.00	10,000.00
Total 53700 - Fire Department	26,000.00	30,000.00
Total 53000 - Public Safety	361,700.00	365,700.00
54000 - Public Works		0.00
54100 - Operational Cost		0.00
54110 - Shop - Salaries	70,000.00	70,000.00
54130 - Shop - Telephone and Internet	15,000.00	10,000.00
54140 - Shop - Uniforms	20,650.00	20,650.00
54160 - Shop - Main and Repair	4,000.00	4,000.00
54165 - Shop - Miscellaneous	4,000.00	4,000.00
54170 - Education and Training	1,000.00	1,000.00
54180 - Vehicle Operations	23,000.00	23,000.00
54190 - Vehicle Main and Repairs	18,000.00	18,000.00
85000 - Public Works Capital	0.00	0.00
Total 54100 - Operational Cost	155,650.00	150,650.00
54200 - Roads Department		0.00
54210 - Streets - Salaries	35,000.00	35,000.00
54215 - Stormwater - Main/Repairs	0.00	0.00
54220 - Streets - Main/Repairs	16,000.00	16,000.00
54230 - Streets - Lighting	45,000.00	45,000.00
54240 - Streets - Repaving	0.00	150,000.00
54250 - Snow Removal	1,000.00	1,000.00
54200 - Roads Department - Other	0.00	0.00
Total 54200 - Roads Department	97,000.00	247,000.00
54300 - Trash Collection		0.00
54310 - Trash Collection Salaries	35,000.00	35,000.00
54320 - Trash Collection Other Expenses	0.00	0.00
54330 - Trash Pick up - Contractors	80,000.00	80,000.00
Total 54300 - Trash Collection	115,000.00	115,000.00
54400 - Miscellaneous Public Works		0.00
54410 - Mosquito Control	2,000.00	2,000.00
54420 - Weed and Pest Control	500.00	500.00

TOWN OF OXFORD
FY 2024 Budget Amended
July 2023 through June 2024

	FY 2024 Revised BUDGET	FY 2024 Original BUDGET		
	<u>Budget</u>	<u>Budget</u>		
54430 · Sidewalk Repair	10,000.00	10,000.00		
Total 54400 · Miscellaneous Public Works	<u>12,500.00</u>	<u>12,500.00</u>		
Total 54000 · Public Works	380,150.00	525,150.00		
55000 · Parks and Recreation		0.00		
55100 · Parks/Mowing - Salaries	65,000.00	65,000.00		
55200 · Parks/Mowing - Main & Repair	5,000.00	5,000.00		
55300 · Parks and Recreation Electric	3,000.00	3,000.00		
55400 · Docks/Shoreline - Main & Repair	3,000.00	3,000.00		
55500 · Parks & Recreation Expenses	40,000.00	32,000.00		
55600 · Parks and Recreation Committee	500.00	500.00		
87000 · Parks Capital	122,000.00	192,000.00		
55000 · Parks and Recreation - Other	<u>0.00</u>	<u>0.00</u>		
Total 55000 · Parks and Recreation	238,500.00	300,500.00		
57000 · Enterprise Fund Expenditures		0.00		
57100 · Water System Admin Cost		0.00		
57110 · Administrative Salaries	45,000.00	45,000.00		
57120 · Administrative Expenses	5,000.00	5,000.00		
57140 · Depreciation	0.00	133,000.00		
57160 · Interest on Debt	2,000.00	6,000.00		
57100 · Water System Admin Cost - Other	<u>0.00</u>	<u>0.00</u>		
Total 57100 · Water System Admin Cost	52,000.00	189,000.00		
57200 · Water System Operations		0.00		
57201 · Water - Salaries	55,000.00	55,000.00		
57210 · Electricity	30,000.00	30,000.00		
57220 · Utilities	500.00	500.00		
57225 · Chemicals	3,000.00	3,000.00		
57230 · Lab Expenses	3,000.00	3,000.00		
57240 · Maintenance Contracts	0.00	0.00		
57250 · Materials, Tools and Equipment	8,000.00	8,000.00		
57260 · Testing Expenses	750.00	750.00		
57270 · Education and Training	1,500.00	1,500.00		
57280 · Maintenance & Repairs	20,000.00	20,000.00		
82001 · Water Capital	<u>0.00</u>	<u>0.00</u>		
Total 57200 · Water System Operations	121,750.00	121,750.00		
57500 · Wastewater System Admin Cost		0.00		
57510 · Administrative Salaries	50,000.00	50,000.00		
57520 · Administrative Expenses	5,000.00	5,000.00		
57535 · Consulting/Legal Fees	8,000.00	0.00		
57540 · Depreciation	0.00	145,000.00		
57560 · Interest on Debt	50,000.00	52,000.00		
57500 · Wastewater System Admin Cost - Other	<u>0.00</u>	<u>0.00</u>		
Total 57500 · Wastewater System Admin Cost	113,000.00	252,000.00		
57600 · Wastewater System Operations		0.00		
57601 · Wastewater Salaries	60,000.00	60,000.00		
57610 · Electricity	80,000.00	90,000.00		
57620 · Utilities	5,000.00	5,000.00		
57625 · Chemicals	30,000.00	30,000.00		
57630 · Lab Expenses	10,000.00	10,000.00		
57635 · Materials, Tools and Equipment	4,000.00	4,000.00		
57640 · Maintenance Contracts	9,000.00	9,000.00		
57670 · Education and Training	2,000.00	2,000.00		
57680 · Maintenance & Repairs	20,000.00	20,000.00		
82003 · Wastewater Capital	<u>0.00</u>	<u>0.00</u>		
Total 57600 · Wastewater System Operations	220,000.00	230,000.00		
57700 · Stormwater/Shoreline SMSP		0.00		
57710 · Stormwater Salaries	55,000.00	55,000.00		
57720 · Administrative Salaries	45,000.00	45,000.00		
57725 · Training and Education	500.00	500.00		
57730 · Stormwater Main & Repair	20,000.00	20,000.00		
57740 · Stormwater Improvements	0.00	40,000.00		
57770 · Stormwater/Shoreline Trash	20,000.00	20,000.00		
81500 · SMSP Improvement Capital	3,075,000.00	3,567,066.00	ARPA	45,000.00
Total 57700 · Stormwater/Shoreline SMSP	<u>3,215,500.00</u>	<u>3,747,566.00</u>	STRAND	3,030,000.00
Total 57000 · Enterprise Fund Expenditures	3,722,250.00	4,540,316.00		
58000 · Bay Restoration		0.00		
58100 · Bay Restoration Payment	34,800.00	34,800.00		
Total 58000 · Bay Restoration	34,800.00	34,800.00		
59000 · Bad Debt	0.00	0.00		
66900 · Reconciliation Discrepancies	<u>0.00</u>	<u>0.00</u>		
Total Expense	5,775,820.00	6,591,766.00		
Net Ordinary Income	<u>-217,560.15</u>	<u>-252,465.68</u>		
Net Income	<u>-217,560.15</u>	<u>-252,465.68</u>		
		278,000.00	Dep above	
From Prior Year Reserves	<u>217,560.15</u>	<u>(25,534.32)</u>		
Principal Payments (From Prior Year Reserves)	115,000.00	112,400.00		
	332,560.15	86,865.68		
Depreciation Cost on Financial Report	660,000.00	278,000.00		
	40,000.00	162,000.00	Park Grant	
	253,533.00	298,533.00	ARPA received stormwater *2021	
	298,757.00	298,757.00	ARPA received stormwater *2022	
		3,000,000.00	Strand Living Shoreline Grant	
	50,000.00	50,000.00	DNR Waterway Improvements Grant	
	2,572,000.00	2,572,000.00	WTR System Rehab Loan	
	2,102,000.00	2,102,000.00	WTR System Rehab Grant	