

FY25 Revenue Budget

REVENUES	FY24	FY25
TAXATION (RE/PP):		
Tax Levy	27,177,972	28,135,042
Prop 2-1/2 Allowable Increase	679,449	703,376
Excess Levy Reserve	0	0
New Growth	300,000	225,000
Capital Exclusion	0	0
Debt Exclusion	495,555	496,558
CHERRY SHEET-STATE AID:		
Chapter 70-State Education Aid	10,955,056	12,225,213
Charter Tuition Reimbursement	46,975	102,933
Unrestricted General Government Aid (aka Lottery)	2,420,074	2,531,931
Other Non-Offset State Aid	183,582	175,359
Other Offset State Aid	34,339	131,560
MSBA Reimbursement	0	0
LOCAL REVENUE:		
Local Estimated Receipts	3,407,000	3,478,000
Other Funding Sources to be appropriated	825,000	850,000
Enterprise Funds	577,099	557,154
TOTAL REVENUE	47,102,101	49,612,126
 NON-APPROPRIATED EXPENSES:		
Allowance for Abatements/Exemptions (Overlay)	174,777	250,000
Overlay Deficits of Prior Year		
Educational/Library Offsets	34,339	131,560
State & County Charges (NO Mosquito Control FY25)	106,202	109,262
School Choice Sending Tuition	443,920	521,090
Charter School Sending Tuition	296,679	508,372
Special Ed Assessment	19,067	6,771
Total Non-Appropriated Expenses	1,074,984	1,527,055
 TOTAL AVAILABLE FOR OPERATIONS	46,027,117	48,085,071
 School OPERATIONAL BUDGET:		
School Operating Budget	20,089,345	20,849,707
SWCRSD (Bay Path)	1,567,713	1,520,749
SWCRSD (Bay Path-Debt Assessment)	159,993	159,514
TOTAL SWCRSD (Bay Path Assessment including Debt)	1,727,706	1,680,263
 Total School Operational Budget	21,817,051	22,529,970
 Amount Available for Non-School Operations	24,210,066	25,555,101
 TOTAL EXPENDITURES	47,102,101	49,612,126

**TOWN OF OXFORD
FISCAL 2025**

**FY21
ACTUAL**

**FY22
ACTUAL**

**FY23
ACTUAL**

**FY24
BUDGET**

**MANAGER
RECOMMEND**

**FINCOM
APPROVED**

GENERAL GOVERNMENT

% of Total Budget

7%

MODERATOR

SALARIES

TOTAL SALARIES	200	200	200	200	200
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	260	30	127	1,600	1,600
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MODERATOR TOTAL	460	230	327	1,800	1,800
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SELECTMEN

SALARIES

BOARD OF SELECTMEN (4 @ 2,000)	3,000	12,220	6,820	7,000	8,000
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CHAIRMAN	2,500	1,100	1,100	3,500	2,500
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ALL OTHE SALARIES	1,246	-	4,412	97,371	103,285
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TOTAL SALARIES	6,746	13,320	12,332	107,871	113,785
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	10,860	11,305	21,211	24,150	23,150
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SELECTMEN TOTAL	17,606	24,625	33,543	132,021	136,935
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TOWN MANAGER

SALARIES

TOTAL SALARIES	295,421	384,268	456,674	433,537	459,740
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	19,569	14,953	24,325	28,500	15,000
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TOWN MANAGER TOTAL	314,990	399,221	480,999	462,037	474,740
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FINANCE COMMITTEE

SALARIES

TOTAL SALARIES	1,000	1,000	1,000	1,000	1,000
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	35	66,238	75,243	100,300	100,300
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FINANCE COMMITTEE TOTAL	1,035	67,238	76,243	101,300	101,300
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FINANCE DEPARTMENT

SALARIES

TOTAL SALARIES	486,180	477,980	447,797	527,440	531,117
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	615,988	581,332	694,450	765,990	805,290
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TOWN OF OXFORD FISCAL 2025	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	MANAGER RECOMMEND	FINCOM APPROVED
FINANCE DEPARTMENT TOTAL	1,102,168	1,059,312	1,142,247	1,293,430	1,336,407	
LEGAL SERVICES						
<u>SERVICES & SUPPLIES</u>						
LEGAL SERVICES	74,353	130,386	177,760	150,000	175,000	
TOTAL SERVICES & SUPPLIES	74,353	130,386	177,760	150,000	175,000	
LEGAL SERVICE TOTAL	74,353	130,386	177,760	150,000	175,000	
HUMAN RESOURCES/PERSONNEL BOARD						
<u>SALARIES</u>						
TOTAL SALARIES	103,062	145,956	91,014	92,080	127,905	
<u>SERVICES & SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	8,443	12,992	14,666	53,200	27,500	
HUMAN RESOURCE/PERS BOARD TOTAL	111,505	158,948	105,680	145,280	155,405	
TOWN CLERK						
<u>SALARIES</u>						
TOTAL SALARIES	195,501	200,379	187,025	196,332	231,091	
<u>SERVICES & SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	20,682	15,195	21,029	21,295	46,000	
TOWN CLERK TOTAL	216,183	215,574	208,054	217,627	277,091	
LAND MANAGEMENT						
<u>SALARIES</u>						
TOTAL SALARIES	240,894	360,257	373,823	494,663	483,295	
<u>SERVICES & SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	61,551	15,743	10,027	22,225	23,600	
LAND MANAGEMENT TOTAL	302,445	376,000	383,850	516,888	506,895	
MEMORIAL HALL						
<u>SALARIES</u>						
TOTAL SALARIES	1,548	22,927	49,662	55,000	55,000	
<u>SERVICES & SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	89,769	89,013	98,570	100,800	104,900	
MEMORIAL HALL TOTAL	91,317	111,940	148,232	155,800	159,900	

**TOWN OF OXFORD
FISCAL 2025**

**FY21
ACTUAL**

**FY22
ACTUAL**

**FY23
ACTUAL**

**FY24
BUDGET**

**MANAGER
RECOMMEND**

**FINCOM
APPROVED**

GENERAL GOVERNMENT TOTAL

2,232,062

2,543,474

2,756,935

3,176,183

3,325,473

3,325,473 *

PUBLIC SAFETY

% of Total Budget

12%

POLICE

SALARIES

TOTAL SALARIES

2,367,398

2,473,885

2,589,958

2,762,725

2,957,901

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES

114,694

179,459

127,203

133,600

133,400

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

87,700

97,447

173,613

60,000

80,000

POLICE TOTAL

2,569,792

2,750,791

2,890,774

2,956,325

3,171,301

EMS/FIRE

SALARIES

TOTAL SALARIES

1,536,322

1,640,445

1,771,303

2,070,045

2,180,100

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES

212,033

249,706

256,774

239,950

249,750

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

5,760

9,821

5,300

10,000

10,000

EMS/FIRE TOTAL

1,754,115

1,899,972

2,033,377

2,319,995

2,439,850

EMERGENCY OPERATIONS CENTER(EOC)

SALARIES

TOTAL SALARIES

-

-

-

-

-

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES

1,000

188

-

700

-

EOC TOTAL

1,000

188

-

700

-

ANIMAL CONTROL

SALARIES

TOTAL SALARIES

64,013

64,659

70,262

77,497

87,708

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES

9,614

10,056

8,875

13,850

13,350

ANIMAL CONTROL TOTAL

73,627

74,715

79,137

91,347

101,058

PUBLIC WORKS	% of Total Budget	9%
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HUMAN SERVICES TOTAL	303,457	314,435	290,784	380,513	384,144	384,144 *
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TOWN OF OXFORD FISCAL 2025		FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	MANAGER RECOMMEND	FINCOM APPROVED
CULTURE AND RECREATION		% of Total Budget			2%		
LIBRARY							
SALARIES							
	TOTAL SALARIES	249,984	311,734	345,893	375,393	387,952	
SERVICES & SUPPLIES							
	TOTAL SERVICES & SUPPLIES	140,727	151,803	152,307	154,438	155,254	
	LIBRARY TOTAL	390,711	463,537	498,200	529,831	543,206	
COMMUNITY CENTER							
SALARIES							
	TOTAL SALARIES	62,390	103,478	147,714	185,745	210,466	
SERVICES & SUPPLIES							
	TOTAL SERVICES & SUPPLIES	93,323	136,091	118,264	138,600	129,800	
	COMMUNITY CENTER TOTAL	155,713	239,569	265,978	324,345	340,266	
HISTORICAL COMMISSION							
SALARIES							
	TOTAL SALARIES	57	496	496	1,000	1,000	
SERVICES & SUPPLIES							
	TOTAL SERVICES & SUPPLIES	335	50	168	650	650	
	HISTORICAL COMMISSION TOTAL	392	546	664	1,650	1,650	
CELEBRATIONS							
SERVICES & SUPPLIES							
	TOTAL SERVICES & SUPPLIES	2,924	7,861	4,889	10,000	10,000	
	CELEBRATIONS TOTAL	2,924	7,861	4,889	10,000	10,000	
CULTURE AND RECREATION TOTAL		549,740	711,513	769,731	865,826	895,122	895,122
DEBT SERVICE		% of Total Budget			2%		
DEBT FINANCING							
MATURING DEBT		820,000	830,000	830,000	565,000	580,000	
LONG TERM INTEREST		256,300	256,300	324,800	141,868	122,181	
SHORT TERM DEBT		235,193	204,223	173,233	324,800	324,800	
SHORT TERM INTEREST		27,749	6,703	18,217	80,000	90,000	

TOWN OF OXFORD	FY21	FY22	FY23	FY24	MANAGER	FINCOM
FISCAL 2025	ACTUAL	ACTUAL	ACTUAL	BUDGET	RECOMMEND	APPROVED
TOTAL DEBT FINANCING	1,339,242	1,297,226	1,346,250	1,111,668	1,116,981	
DEBT SERVICE TOTAL	1,339,242	1,297,226	1,346,250	1,111,668	1,116,981	1,116,981 *
EMPLOYEE BENEFITS	% of Total Budget			19%		
RETIREMENT & INSURANCE						
RETIREMENT	2,188,260	2,478,755	2,718,666	2,992,961	3,298,495	
UNEMPLOYMENT EXPENSE	81,697	37,551	131,050	65,000	100,000	
GROUP HEALTH INSURANCE	3,869,119	4,206,643	4,242,217	4,550,000	4,850,000	
GROUP LIFE INSURANCE	-	-	-	2,700	2,700	
GROUP FICA	314,924	365,449	373,222	400,000	400,000	
GENERAL INSURANCE	422,174	436,923	392,748	425,000	450,000	
RETIREMENT & INSURANCE TOTAL	6,876,174	7,525,321	7,857,903	8,435,661	9,101,195	
EMPLOYEE BENEFITS TOTAL	6,876,174	7,525,321	7,857,903	8,435,661	9,101,195	9,101,195 *
SEWER	% of Total Budget			1%		
SEWER ENTERPRISE						
SALARIES						
TOTAL SALARIES	9,218	7,975	-	17,585	17,891	
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	396,751	410,041	420,420	460,157	449,774	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	10,576	8,192	-	13,000	6,000	
SEWER ENTERPRISE TOTAL	416,545	426,208	420,420	490,742	473,665	473,665 *
WATER	% of Total Budget			0.2%		
WATER ENTERPRISE						
Debt Service:						
MATURING DEBT	76,358	76,358	71,358	71,358	71,358	
LONG TERM INTEREST	23,891	20,836	17,871	14,999	12,131	
TOTAL SERVICES & SUPPLIES	100,249	97,194	89,229	86,357	83,489	
WATER ENTERPRISE TOTAL	100,249	97,194	89,229	86,357	83,489	83,489 *
EDUCATION	% of Total Budget			47%		
SCHOOL DEPARTMENT						
GENERAL OPERATING BUDGET*	18,052,168	18,525,416	19,338,749	20,089,345	20,849,707	
*Includes Salaries of School Committee Members 1 chariman @ \$750, 4 Members @ \$650						

*Includes Salaries of School Committee Members 1 chariman @ \$750, 4 Members @ \$650

TOWN OF OXFORD FISCAL 2025	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	MANAGER RECOMMEND	FINCOM APPROVED
SCHOOL DEPARTMENT TOTAL	18,052,168	18,525,416	19,338,749	20,089,345	20,849,707	20,849,707
SWCRVSD(BAY PATH)	1,354,131	1,484,218	1,578,032	1,727,706	1,680,263	1,680,263
EDUCATION TOTAL	19,406,299	20,009,634	20,916,781	21,817,051	22,529,970	22,529,970 *

BUDGET SUMMARY						
6.92% TOTAL GENERAL GOVERNMENT	2,232,062	2,543,474	2,756,935	3,176,183	3,325,473	3,325,473
11.88% TOTAL PUBLIC SAFETY	4,398,534	4,725,666	5,003,288	5,368,367	5,712,209	5,712,209
9.28% TOTAL PUBLIC WORKS	3,379,215	3,707,528	3,911,023	4,294,749	4,462,823	4,462,823
0.80% TOTAL HUMAN SERVICES	303,457	314,435	290,784	380,513	384,144	384,144
1.86% TOTAL CULTURE AND RECREATION	549,740	711,513	769,731	865,826	895,122	895,122
2.32% TOTAL DEBT SERVICE	1,339,242	1,297,226	1,346,250	1,111,668	1,116,981	1,116,981
18.93% TOTAL EMPLOYEE BENEFITS	6,876,174	7,525,321	7,857,903	8,435,661	9,101,195	9,101,195
0.99% TOTAL SEWER ENTERPRISE	416,545	426,208	420,420	490,742	473,665	473,665
0.17% TOTAL WATER ENTERPRISE	100,249	97,194	89,229	86,357	83,489	83,489
46.85% TOTAL EDUCATION	19,406,299	20,009,634	20,916,781	21,817,051	22,529,970	22,529,970
SUB-TOTAL	39,001,516	41,358,199	43,362,344	46,027,117	48,085,071	48,085,071
Capital Projects, OPEB, and Stabilization	510,000	1,310,000	560,000		-	
STATE ASSESSMENTS	1,105,839	1,053,260	1,105,815	900,207	1,277,055	
OVERLAY	456,388	351,878	537,679	174,777	250,000	
GRAND TOTAL	41,073,744	44,073,337	45,565,838	47,102,101	49,612,126	48,085,071