

### FY25 Revenue Budget

REVENUES	FY24	FY25
<b>TAXATION (RE/PP):</b>		
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
<b>CHERRY SHEET-STATE AID:</b>		
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
<b>LOCAL REVENUE:</b>		
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
<b>TOTAL REVENUE</b>	<b>47,102,101</b>	<b>49,612,126</b>
<b>NON-APPROPRIATED EXPENSES:</b>		
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
<b>Total Non-Appropriated Expenses</b>	<b>1,074,984</b>	<b>1,527,055</b>
<b>TOTAL AVAILABLE FOR OPERATIONS</b>	<b>46,027,117</b>	<b>48,085,071</b>
<b>School OPERATIONAL BUDGET:</b>		
School Operating Budget	20,089,345	20,849,707
SWCRSD (Bay Path)	<b>1,567,713</b>	<b>1,520,749</b>
SWCRSD (Bay Path-Debt Assessment)	159,993	159,514
<b>TOTAL SWCRSD (Bay Path Assessment including Debt)</b>	<b>1,727,706</b>	<b>1,680,263</b>
<b>Total School Operational Budget</b>	<b>21,817,051</b>	<b>22,529,970</b>
<b>Amount Available for Non-School Operations</b>	<b>24,210,066</b>	<b>25,555,101</b>
<b>TOTAL EXPENDITURES</b>	<b>47,102,101</b>	<b>49,612,126</b>

TOWN OF OXFORD FISCAL 2025	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	MANAGER RECOMMEND	FINCOM APPROVED
<b>GENERAL GOVERNMENT</b>		<b>% of Total Budget</b>				<b>7%</b>
<b>MODERATOR</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	200	200	200	200	200
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	260	30	127	1,600	1,600
	<b>MODERATOR TOTAL</b>	<b>460</b>	<b>230</b>	<b>327</b>	<b>1,800</b>	<b>1,800</b>
<b>SELECTMEN</b>						
<u>SALARIES</u>						
BOARD OF SELECTMEN (4 @ 2,000)	3,000	12,220	6,820	7,000	8,000	
CHAIRMAN	2,500	1,100	1,100	3,500	2,500	
ALL OTHE SALARIES	1,246	-	4,412	97,371	103,285	
	TOTAL SALARIES	6,746	13,320	12,332	107,871	113,785
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	10,860	11,305	21,211	24,150	23,150
	<b>SELECTMEN TOTAL</b>	<b>17,606</b>	<b>24,625</b>	<b>33,543</b>	<b>132,021</b>	<b>136,935</b>
<b>TOWN MANAGER</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	295,421	384,268	456,674	433,537	459,740
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	19,569	14,953	24,325	28,500	15,000
	<b>TOWN MANAGER TOTAL</b>	<b>314,990</b>	<b>399,221</b>	<b>480,999</b>	<b>462,037</b>	<b>474,740</b>
<b>FINANCE COMMITTEE</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	1,000	1,000	1,000	1,000	1,000
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	35	66,238	75,243	100,300	100,300
	<b>FINANCE COMMITTEE TOTAL</b>	<b>1,035</b>	<b>67,238</b>	<b>76,243</b>	<b>101,300</b>	<b>101,300</b>
<b>FINANCE DEPARTMENT</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	486,180	477,980	447,797	527,440	531,117
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	615,988	581,332	694,450	765,990	805,290

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	
<b>LEGAL SERVICES</b>						
<u>SERVICES &amp; 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	
<b>HUMAN RESOURCES/PERSONNEL BOARD</b>						
<u>SALARIES</u>						
TOTAL SALARIES	103,062	145,956	91,014	92,080	127,905	
<u>SERVICES &amp; 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	
<b>TOWN CLERK</b>						
<u>SALARIES</u>						
TOTAL SALARIES	195,501	200,379	187,025	196,332	231,091	
<u>SERVICES &amp; 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	
<b>LAND MANAGEMENT</b>						
<u>SALARIES</u>						
TOTAL SALARIES	240,894	360,257	373,823	494,663	483,295	
<u>SERVICES &amp; 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	
<b>MEMORIAL HALL</b>						
<u>SALARIES</u>						
TOTAL SALARIES	1,548	22,927	49,662	55,000	55,000	
<u>SERVICES &amp; 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
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**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
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##### SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	114,694	179,459	127,203	133,600	133,400
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##### CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	87,700	97,447	173,613	60,000	80,000
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POLICE TOTAL	2,569,792	2,750,791	2,890,774	2,956,325	3,171,301
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#### EMS/FIRE

##### SALARIES

TOTAL SALARIES	1,536,322	1,640,445	1,771,303	2,070,045	2,180,100
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##### SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	212,033	249,706	256,774	239,950	249,750
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##### CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	5,760	9,821	5,300	10,000	10,000
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EMS/FIRE TOTAL	1,754,115	1,899,972	2,033,377	2,319,995	2,439,850
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#### EMERGENCY OPERATIONS CENTER(EOC)

##### SALARIES

TOTAL SALARIES	-	-	-	-	-
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##### SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	1,000	188	-	700	-
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EOC TOTAL	1,000	188	-	700	-
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#### ANIMAL CONTROL

##### SALARIES

TOTAL SALARIES	64,013	64,659	70,262	77,497	87,708
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##### SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	9,614	10,056	8,875	13,850	13,350
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ANIMAL CONTROL TOTAL	73,627	74,715	79,137	91,347	101,058
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TOWN OF OXFORD FISCAL 2025	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	MANAGER RECOMMEND	FINCOM APPROVED
<b>PUBLIC SAFETY TOTAL</b>	4,398,534	4,725,666	5,003,288	5,368,367	5,712,209	<b>5,712,209</b> *

**PUBLIC WORKS** % of Total Budget **9%**

#### DEPARTMENT OF PUBLIC WORKS

<u>SALARIES</u>	TOTAL SALARIES	1,891,568	2,000,053	2,054,054	2,397,799	2,507,873
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	1,069,545	1,258,014	1,409,214	1,435,950	1,494,950
<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	28,577	20,656	13,931	-	-
	PUBLIC WORKS TOTAL	2,989,690	3,278,723	3,477,199	3,833,749	4,002,823

#### MUNICIPAL UTILITIES

<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	389,525	428,805	433,824	461,000	460,000
	MUNICIPAL UTILITIES TOTAL	389,525	428,805	433,824	461,000	460,000
<b>PUBLIC WORKS TOTAL</b>	3,379,215	3,707,528	3,911,023	4,294,749	4,462,823	<b>4,462,823</b> *

**HUMAN SERVICES** % of Total Budget **1%**

#### COUNCIL ON AGING

<u>SALARIES</u>	TOTAL SALARIES	97,443	120,256	131,816	163,967	169,260
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	18,991	45,414	32,179	28,800	34,300
	COUNCIL ON AGING TOTAL	116,434	165,670	163,995	192,767	203,560

#### VETERANS' SERVICES

<u>SALARIES</u>	TOTAL SALARIES	10,254	19,682	23,770	26,446	27,123
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	176,769	129,083	103,019	161,300	153,461
	VETERANS' SERVICES TOTAL	187,023	148,765	126,789	187,746	180,584
<b>HUMAN SERVICES TOTAL</b>	303,457	314,435	290,784	380,513	384,144	<b>384,144</b> *

TOWN OF OXFORD FISCAL 2025	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	MANAGER RECOMMEND	FINCOM APPROVED
<b>CULTURE AND RECREATION</b>		<b>% of Total Budget</b>			<b>2%</b>	
<b>LIBRARY</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	249,984	311,734	345,893	375,393	387,952
<u>SERVICES &amp; SUPPLIES</u>						
	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
<b>COMMUNITY CENTER</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	62,390	103,478	147,714	185,745	210,466
<u>SERVICES &amp; SUPPLIES</u>						
	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
<b>HISTORICAL COMMISSION</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	57	496	496	1,000	1,000
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	335	50	168	650	650
	HISTORICAL COMMISSION TOTAL	392	546	664	1,650	1,650
<b>CELEBRATIONS</b>						
<u>SERVICES &amp; SUPPLIES</u>						
	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
<b>CULTURE AND RECREATION TOTAL</b>	549,740	711,513	769,731	865,826	895,122	<b>895,122</b> *
<b>DEBT SERVICE</b>		<b>% of Total Budget</b>			<b>2%</b>	
<b>DEBT FINANCING</b>						
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 FISCAL 2025	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	MANAGER RECOMMEND	FINCOM APPROVED
TOTAL DEBT FINANCING	1,339,242	1,297,226	1,346,250	1,111,668	1,116,981	
<b>DEBT SERVICE TOTAL</b>	<b>1,339,242</b>	<b>1,297,226</b>	<b>1,346,250</b>	<b>1,111,668</b>	<b>1,116,981</b>	<b>1,116,981</b> *
<b>EMPLOYEE BENEFITS</b>					<b>19%</b>	
<b>RETIREMENT &amp; INSURANCE</b>						
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	
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>6,876,174</b>	<b>7,525,321</b>	<b>7,857,903</b>	<b>8,435,661</b>	<b>9,101,195</b>	<b>9,101,195</b> *
<b>SEWER</b>					<b>1%</b>	
<b>SEWER ENTERPRISE</b>						
<u>SALARIES</u>						
TOTAL SALARIES	9,218	7,975	-	17,585	17,891	
<u>SERVICES &amp; SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	396,751	410,041	420,420	460,157	449,774	
<u>CAPITAL OUTLAY</u>						
TOTAL CAPITAL OUTLAY	10,576	8,192	-	13,000	6,000	
<b>SEWER ENTERPRISE TOTAL</b>	<b>416,545</b>	<b>426,208</b>	<b>420,420</b>	<b>490,742</b>	<b>473,665</b>	<b>473,665</b> *
<b>WATER</b>					<b>0.2%</b>	
<b>WATER ENTERPRISE</b>						
<b>Debt Service:</b>						
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	
<b>WATER ENTERPRISE TOTAL</b>	<b>100,249</b>	<b>97,194</b>	<b>89,229</b>	<b>86,357</b>	<b>83,489</b>	<b>83,489</b> *
<b>EDUCATION</b>					<b>47%</b>	
<b>SCHOOL DEPARTMENT</b>						
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

TOWN OF OXFORD FISCAL 2025	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	MANAGER RECOMMEND	FINCOM APPROVED
<b>SCHOOL DEPARTMENT TOTAL</b>	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
<b>EDUCATION TOTAL</b>	19,406,299	20,009,634	20,916,781	21,817,051	22,529,970	<b>22,529,970</b> *

BUDGET SUMMARY						
6.92% TOTAL GENERAL GOVERNMENT	2,232,062	2,543,474	2,756,935	3,176,183	<b>3,325,473</b>	3,325,473
11.88% TOTAL PUBLIC SAFETY	4,398,534	4,725,666	5,003,288	5,368,367	<b>5,712,209</b>	5,712,209
9.28% TOTAL PUBLIC WORKS	3,379,215	3,707,528	3,911,023	4,294,749	<b>4,462,823</b>	4,462,823
0.80% TOTAL HUMAN SERVICES	303,457	314,435	290,784	380,513	<b>384,144</b>	384,144
1.86% TOTAL CULTURE AND RECREATION	549,740	711,513	769,731	865,826	<b>895,122</b>	895,122
2.32% TOTAL DEBT SERVICE	1,339,242	1,297,226	1,346,250	1,111,668	<b>1,116,981</b>	1,116,981
18.93% TOTAL EMPLOYEE BENEFITS	6,876,174	7,525,321	7,857,903	8,435,661	<b>9,101,195</b>	9,101,195
0.99% TOTAL SEWER ENTERPRISE	416,545	426,208	420,420	490,742	<b>473,665</b>	473,665
0.17% TOTAL WATER ENTERPRISE	100,249	97,194	89,229	86,357	<b>83,489</b>	83,489
46.85% TOTAL EDUCATION	<b>19,406,299</b>	<b>20,009,634</b>	<b>20,916,781</b>	<b>21,817,051</b>	<b>22,529,970</b>	22,529,970
SUB-TOTAL	39,001,516	41,358,199	43,362,344	46,027,117	<b>48,085,071</b>	<b>48,085,071</b>

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
<b>GRAND TOTAL</b>	<b>41,073,744</b>	<b>44,073,337</b>	<b>45,565,838</b>	<b>47,102,101</b>	<b>49,612,126</b>
					<b>48,085,071</b>