

FY22 Revenue Budget

REVENUES	FY21	FY22
TAXATION (RE/PP):		
Tax Levy	24,085,895	25,030,860
Prop 2-1/2 Allowable Increase	602,147	625,772
Excess Levy Reserve	(108,507)	(335)
New Growth	225,000	225,000
Capital Exclusion	0	0
Debt Exclusion	422,426	407,306
CHERRY SHEET-STATE AID:		
Chapter 70-State Education Aid	10,566,894	10,613,784
Charter Tuition Reimbursement	108,876	64,134
Unrestricted General Government Aid (aka Lottery)	2,183,504	2,259,927
Other Non-Offset State Aid	132,346	226,469
Other Offset State Aid	131,809	60,239
MSBA Reimbursement	404,404	404,404
LOCAL REVENUE:		
Local Estimated Receipts	2,845,000	2,845,000
Sewer Indirect Costs	31,000	31,000
TOTAL REVENUE	41,630,794	42,793,560
NON-APPROPRIATED EXPENSES:		
Allowance for Abatements/Exemptions (Overlay)	300,000	300,000
Overlay Deficits of Prior Year		
Educational/Library Offsets	131,809	60,239
State & County Charges	151,394	161,072
School Choice Sending Tuition	527,352	525,773
Charter School Sending Tuition	236,711	409,428
Special Ed Assessment	102	14,864
Total Non-School Earmarked and Non-Appropriated Expenses	1,347,368	1,471,376
TOTAL AVAILABLE FOR OPERATIONS	40,283,426	41,322,184
School OPERATIONAL BUDGET:		
School Operating Budget	18,166,975	18,775,975
SWCRSD (Bay Path)	1,245,372	1,333,047
SWCRSD (Bay Path-Debt Assessment)	172,680	162,980
TOTAL SWCRSD (Bay Path Assessment including Debt)	1,418,052	1,496,027
Total School Operational Budget	19,585,027	20,272,002
OPEB Funding	55,000	60,000
Stabilization Funding	380,000	Free Cash
Capital Projects-Road Reconstruction	500,000	500,000
Capital Projects-Building Improvements Funds	275,000	Free Cash
One Time Expenditures - Trees & PEG	100,000	n/a
Total Capital Projects, OPEB, and Stabilization	1,310,000	560,000
Amount Available for Non-School Operations	19,388,399	20,490,182
Amount Available for October appropriation		
TOTAL EXPENDITURES	41,630,794	42,793,560

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
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FINANCE COMMITTEE

<u>SALARIES</u>	TOTAL SALARIES	1,000	1,000
<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	100,300	100,300
	FINANCE COMMITTEE TOTAL	101,300	101,300

101,300 *

FINANCE DEPARTMENT

<u>SALARIES</u>	TOTAL SALARIES	494,837	494,837
Assessing	Assessing Total	199,882	199,882
Treasurer/Collector	Treasurer/Collector Total	124,399	124,399
Accounting	Accounting Total	170,556	170,556
Information Technology	Information Technology Total	-	-
<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	674,237	642,285
Assessing	Assessing Total	26,020	26,020
Treasurer/Collector	Treasurer/Collector Total	112,909	84,465
Accounting	Accounting Total	63,550	62,000
Information Technology	Information Technology Total	471,758	469,800

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<u>CAPITAL OUTLAY</u>						
-	-		TOTAL CAPITAL OUTLAY	-	-	
1,169,390	1,105,063		FINANCE DEPARTMENT TOTAL	1,169,074	1,137,122	1,137,122 *
LEGAL SERVICES						
<u>SERVICES & SUPPLIES</u>						
85,367	95,000		TOTAL SERVICES & SUPPLIES	100,000	100,000	
85,367	95,000		LEGAL SERVICE TOTAL	100,000	100,000	100,000 *
HUMAN RESOURCES/PERSONNEL BOARD						
<u>SALARIES</u>						
76,225	105,569		TOTAL SALARIES	150,657	150,657	
8,731	12,500		<u>SERVICES & SUPPLIES</u>	12,950	12,500	
-	-		<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	-	-
84,956	118,069		HUMAN RESOURCE/PERS BOARD TOTAL	163,607	163,157	163,157 *
TOWN CLERK						
<u>SALARIES</u>						
191,502	227,051		TOTAL SALARIES	213,289	207,762	
7,748	17,535		<u>SERVICES & SUPPLIES</u>	14,144	14,000	
199,250	244,586		TOWN CLERK TOTAL	227,433	221,762	221,762 *

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
LAND MANAGEMENT						
155,648	374,033		<u>SALARIES</u>	TOTAL SALARIES	419,038	363,504
52,549	21,250		<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	60,095	57,830
-	-		<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	7,295	7,295
208,197	395,283			TOTAL LAND MANAGEMENT	486,428	428,629
(240,000)	(240,000)			LESS APPLIED INCOMES	(180,000)	(180,000)
(31,803)	155,283			LAND MANAGEMENT TOTAL	306,428	248,629
						248,629 *
MEMORIAL HALL						
-	20,000		<u>SALARIES</u>	TOTAL SALARIES	40,020	40,020
75,468	97,018		<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	93,063	90,900
75,468	117,018			MEMORIAL HALL TOTAL	133,082	130,920
2,023,310	2,383,940			GENERAL GOVERNMENT TOTAL	2,664,276	2,565,031
PUBLIC SAFETY						
POLICE						
2,224,785	2,403,290		<u>SALARIES</u>	TOTAL SALARIES	2,548,961	2,548,961
160,999	114,390		<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	120,390	103,990
171,280	55,000		<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	110,000	100,000
2,557,064	2,572,680			POLICE TOTAL	2,779,351	2,752,951
						2,752,951 *

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022		FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
EMS/FIRE							
1,313,856	1,553,984		<u>SALARIES</u>	TOTAL SALARIES	1,687,471	1,688,822	
233,587	233,046		<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	227,905	223,905	
20,837	10,000		<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	10,000	10,000	
1,568,280	1,797,030			TOTAL EMS/FIRE	1,925,376	1,922,727	1,922,727
(695,000)	(760,000)			LESS APPLIED INCOME	(760,000)	(775,000)	(775,000)
873,280	1,037,030			EMS/FIRE TOTAL	1,165,376	1,147,727	1,147,727 *
EMERGENCY OPERATIONS CENTER(EOC)							
-	3,389		<u>SALARIES</u>	TOTAL SALARIES	3,389	3,389	
500	1,000		<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	500	500	
-	-		<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	-	-	
500	4,389			EOC TOTAL	3,889	3,889	3,889 *
ANIMAL CONTROL							
47,437	68,000		<u>SALARIES</u>	TOTAL SALARIES	70,230	69,730	
7,198	10,750		<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	12,750	12,150	
-	-		<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	-	-	
54,635	78,750			ANIMAL CONTROL TOTAL	82,980	81,880	81,880 *

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
3,485,479	3,692,849		<i>PUBLIC SAFETY TOTAL</i>	4,031,596	3,986,447	3,986,447
			<i>PUBLIC WORKS</i>			
			DEPARTMENT OF PUBLIC WORKS			
			<u>SALARIES</u>			
			Facilities Maintenance			
338,825	378,928		Facilities Maintenance Total	428,332	428,332	
400,824	457,712			459,572	457,934	
309,158	329,238		Highway	Highway Total	338,270	337,626
84,946	145,280		Snow and Ice	Snow and Ice Total	173,280	145,280
169,793	148,475		Fleet Maintenance	Fleet Maintenance Total	197,049	152,187
413,779	442,560		Cemetery, Parks, Recreation & Grounds	Cemetery, Parks, Recreation & Grounds Total	459,788	454,501
61,078	66,697		Conservation	Conservation Total	67,780	67,780
1,778,403	1,968,890			TOTAL SALARIES	2,124,071	2,043,640
			<u>SERVICES & SUPPLIES</u>			
			Facilities Maintenance			
341,154	273,400		Facilities Maintenance Total	343,090	283,220	
157,849	161,600		Administration	Administration Total	231,625	195,650
124,015	120,000		Highway	Highway Total	338,000	210,000

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
252,774	247,440		Snow and Ice			
147,566	145,000		Snow and Ice Total	247,440	253,440	
20,091	23,750		Fleet Maintenance			
174,105	141,300		Fleet Maintenance Total	176,259	151,500	
3,547	5,600		Cemetery/Grounds			
1,221,101	1,118,090		Cemetery/Grounds Total	25,350	24,250	
748	-		Parks/Recreation & Grounds Maintenance			
3,000,252	3,086,980		Parks/Recreation & Grounds Maintenance Total	266,820	157,080	
			Conservation			
			Conservation TOTAL	7,900	7,500	
			TOTAL SERVICES & SUPPLIES	1,636,484	1,282,640	
			CAPITAL OUTLAY			
			TOTAL CAPITAL OUTLAY	51,000	11,000	
			DEPARTMENT OF PUBLIC WORKS TOTAL	3,811,555	3,337,280	3,337,280 *
MUNICIPAL UTILITIES						
			<u>SERVICES & SUPPLIES</u>			
96,891	100,000	001-499-5404-000000	TELECOMMUNICATIONS	110,000	105,000	
117,400	140,000	001-499-5513-000000	MUNICIPAL FUEL	163,373	145,000	
146,285	165,000	001-499-5528-000000	HYDRANTS	165,000	165,000	
360,576	405,000		TOTAL SERVICES & SUPPLIES	438,373	415,000	
-	-		<u>CAPITAL OUTLAY</u>			
360,576	405,000		TOTAL CAPITAL OUTLAY	10,000	-	
3,360,828	3,491,980		MUNICIPAL UTILITIES TOTAL	448,373	415,000	415,000 *
			<i>PUBLIC WORKS TOTAL</i>	4,259,928	3,752,280	3,752,280

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
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1% of Total Budget

HUMAN SERVICES

COUNCIL ON AGING

<u>SALARIES</u>	TOTAL SALARIES	153,224	155,017	
93,815	140,478			
<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	24,066	22,975	
16,793	22,550			
<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	-	-	
-	-			
110,608	163,028	177,290	177,992	177,992
(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
95,608	148,028	162,290	162,992	162,992 *

VETERANS' SERVICES

<u>SALARIES</u>	TOTAL SALARIES	30,003	30,000	
9,376	24,349			
<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	210,300	203,100	
183,122	183,700			
192,498	208,049	240,303	233,100	233,100 *
288,106	356,077	HUMAN SERVICES TOTAL	402,593	396,092
				396,092

2% of Total Budget

CULTURE AND RECREATION

LIBRARY

<u>SALARIES</u>	TOTAL SALARIES	287,570	320,147	
291,985	256,701			
<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	151,966	151,966	
135,254	153,497			

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<u>CAPITAL OUTLAY</u>						
-	-		TOTAL CAPITAL OUTLAY	-	-	
427,239	410,198		LIBRARY TOTAL	439,536	472,113	472,113 *
COMMUNITY CENTER						
162,127	102,008		<u>SALARIES</u>	TOTAL SALARIES	183,714	131,000
124,295	163,500		<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	155,516	137,500
-	-	001-640-5840-000000	<u>CAPITAL OUTLAY</u>	IMPROVEMENTS & REPAIRS	-	-
-	-			TOTAL CAPITAL OUTLAY	-	-
286,422	265,508		COMMUNITY CENTER TOTAL	339,230	268,500	268,500 *
HISTORICAL COMMISSION						
157	1,014		<u>SALARIES</u>	TOTAL SALARIES	1,014	1,000
152	250		<u>SERVICES & SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	250	250
309	1,264		HISTORICAL COMMISSION TOTAL	1,264	1,250	1,250 *
CELEBRATIONS						
2,667	2,000	001-692-5453-000000	<u>SERVICES & SUPPLIES</u>	VETERANS DAY	2,000	2,000
681	2,000	001-692-5454-000000		FLAGS (Street)	1,000	1,000
3,918	2,000	001-692-5455-000000		CHRISTMAS/BANDSTAND	3,000	3,000
1,134	3,000	001-692-5456-000000		MEMORIAL DAY	3,000	3,000
-	-	001-692-xxxx-000000		TENTATIVE NEW CELEBRATION	-	-

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
8,400	9,000		TOTAL SERVICES & SUPPLIES	9,000	9,000	-
8,400	9,000		CELEBRATIONS TOTAL	9,000	9,000	9,000 *
722,370	685,970		CULTURE AND RECREATION TOTAL	789,030	750,863	750,863
3% of Total Budget			DEBT SERVICE			
DEBT FINANCING						
865,000	820,000	001-710-5910-000000	MATURING DEBT	830,000	830,000	
166,300	256,300	001-751-5915-000000	LONG TERM INTEREST	204,223	204,223	
266,968	235,193	001-751-5920-000000	SHORT TERM DEBT	256,300	256,300	
40,126	65,000	001-752-5925-000000	SHORT TERM INTEREST	70,000	70,000	
1,338,394	1,376,493		TOTAL DEBT FINANCING	1,360,523	1,360,523	1,360,523 *
1,338,394	1,376,493		DEBT SERVICE TOTAL	1,360,523	1,360,523	1,360,523
19% of Total Budget			EMPLOYEE BENEFITS			
RETIREMENT & INSURANCE						
1,982,069	2,229,090	001-911-5174-000000	RETIREMENT	2,521,946	2,521,946	
139,326	115,000	001-913-5170-000000	UNEMPLOYMENT EXPENSE	100,000	100,000	
4,038,316	4,330,000	001-914-5173-000000	GROUP HEALTH INSURANCE	4,330,000	4,330,000	
-	2,000	001-915-5173-000000	GROUP LIFE INSURANCE	2,000	2,000	
307,773	325,000	001-916-5175-000000	GROUP FICA	325,000	325,000	
418,497	400,000	001-945-5623-000000	GENERAL INSURANCE	400,000	400,000	
6,885,981	7,401,090		RETIREMENT & INSURANCE TOTAL	7,678,946	7,678,946	7,678,946 *
6,885,981	7,401,090		EMPLOYEE BENEFITS TOTAL	7,678,946	7,678,946	7,678,946

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
PEG ACCESS						
-	-		<u>SALARIES</u>			
				TOTAL SALARIES	64,174	64,174
-	-		<u>SERVICES & SUPPLIES</u>			
				TOTAL SERVICES & SUPPLIES	83,900	55,826
-	-			TOTAL PEG ACCESS	148,074	120,000
				LESS APPLIED INCOME	(120,000)	(120,000)
-	-			PEG ACCESS TOTAL	28,074	-
						-
SEWER						
SEWER ENTERPRISE						
9,160	10,115		<u>SALARIES</u>			
				TOTAL SALARIES	10,115	10,115
392,084	445,064		<u>SERVICES & SUPPLIES</u>			
				TOTAL SERVICES & SUPPLIES	416,720	416,720
23,808	43,836		<u>CAPITAL OUTLAY</u>			
				TOTAL CAPITAL OUTLAY	13,297	13,297
425,052	499,015			TOTAL SEWER ENTERPRISE	440,132	440,132
(490,150)	(499,015)			LESS APPLIED INCOME	(440,132)	(440,132)
(65,098)	-			SEWER ENTERPRISE TOTAL	-	-
						-
WATER						
WATER ENTERPRISE						
Debt Service:						
76,358	76,358	692-450-5910-000000	MATURING DEBT		76,358	76,358
26,295	23,891	692-450-5915-000000	LONG TERM INTEREST		20,836	20,836
102,653	100,249			TOTAL SERVICES & SUPPLIES	97,194	97,194
102,653	100,249			TOTAL WATER ENTERPRISE	97,194	97,194
						97,194

FY20 ACTUAL	FY21 VOTED	ACCOUNT NUMBER	TOWN OF OXFORD FISCAL 2022	FY22 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
(102,653)	(100,249)			LESS APPLIED INCOME WATER ENTERPRISE TOTAL	(97,194)	(97,194)
-	-			-	-	(97,194) *

50% of Total Budget

EDUCATION

SCHOOL DEPARTMENT						
17,466,871	18,066,975	001-3xx-5xx-xxxxxx	GENERAL OPERATING BUDGET*	18,775,975	18,775,975	
*Includes Salaries of School Committee Members 1 chariman @ \$750, 4 Members @ \$650						
17,466,871	18,066,975		SCHOOL DEPARTMENT TOTAL	18,775,975	18,775,975	18,775,975 *
1,597,250	1,597,250	001-399-5446-000000	SWCRVSD(BAY PATH)	1,496,027	1,496,027	1,496,027 *
19,064,121	19,664,225		EDUCATION TOTAL	20,272,002	20,272,002	20,272,002
BUDGET SUMMARY						
2,023,310	2,383,940	6%	TOTAL GENERAL GOVERNMENT	2,664,276	2,565,031	2,565,031
3,485,479	3,692,849	10%	TOTAL PUBLIC SAFETY	4,031,596	3,986,447	3,986,447
3,360,828	3,491,980	9%	TOTAL PUBLIC WORKS	4,259,928	3,752,280	3,752,280
288,106	356,077	1%	TOTAL HUMAN SERVICES	402,593	396,092	396,092
722,370	685,970	2%	TOTAL CULTURE AND RECREATION	789,030	750,863	750,863
1,338,394	1,376,493	3%	TOTAL DEBT SERVICE	1,360,523	1,360,523	1,360,523
6,885,981	7,401,090	19%	TOTAL EMPLOYEE BENEFITS	7,678,946	7,678,946	7,678,946
18,104,468	19,388,399		SUB-TOTAL	21,186,892	20,490,182	20,490,182
(65,098)	-		TOTAL SEWER ENTERPRISE	-	-	-
-	-		TOTAL WATER ENTERPRISE	-	-	-
19,064,121	19,664,225	50%	TOTAL EDUCATION	20,272,002	20,272,002	20,272,002
37,103,491	39,052,624		GRAND TOTAL	41,458,894	40,762,184	40,762,184

RECONCILIATION

Amount from Revenue Budget (Non-School Operations)	20,490,182
Amount from Expenditure Budget (Non-School Operations)	<u>20,490,182</u>
Difference	-