

FY23 Revenue Budget

REVENUES	FY22	FY23
TAXATION (RE/PP):		
Tax Levy	25,030,860	25,986,303
Prop 2-1/2 Allowable Increase	625,772	649,658
Excess Levy Reserve	(335)	(3,374)
New Growth	225,000	225,000
Capital Exclusion	0	0
Debt Exclusion	407,306	381,916
CHERRY SHEET-STATE AID:		
Chapter 70-State Education Aid	10,613,784	10,660,914
Charter Tuition Reimbursement	64,134	140,913
Unrestricted General Government Aid (aka Lottery)	2,259,927	2,320,945
Other Non-Offset State Aid	226,469	224,207
Other Offset State Aid	60,239	32,963
MSBA Reimbursement	404,404	404,404
LOCAL REVENUE:		
Local Estimated Receipts	2,845,000	3,081,500
Sewer Indirect Costs	31,000	30,000
Other Funding Sources to be appropriated	970,000	810,000
Enterprise Funds	537,326	551,280
TOTAL REVENUE	44,300,886	45,496,629
NON-APPROPRIATED EXPENSES:		
Allowance for Abatements/Exemptions (Overlay)	300,000	300,000
Overlay Deficits of Prior Year		
Educational/Library Offsets	60,239	32,963
State & County Charges (Add Mosquito Control FY24)	161,072	110,558
School Choice Sending Tuition	525,773	445,862
Charter School Sending Tuition	409,428	535,676
Special Ed Assessment	14,864	11,841
Total Non-Appropriated Expenses	1,471,376	1,436,900
TOTAL AVAILABLE FOR OPERATIONS	42,829,510	44,059,729
School OPERATIONAL BUDGET:		
School Operating Budget	18,775,975	19,339,254
SWCRSD (Bay Path)	1,333,047	1,416,532
SWCRSD (Bay Path-Debt Assessment)	162,980	161,500
TOTAL SWCRSD (Bay Path Assessment including Debt)	1,496,027	1,578,032
Total School Operational Budget	20,272,002	20,917,286
OPEB Funding	60,000	Free Cash
Stabilization Funding	Free Cash	Free Cash
Capital Projects-Road Reconstruction	500,000	Free Cash
Capital Projects-Building Improvements Funds	Free Cash	Free Cash
One Time Expenditures - Trees & PEG	n/a	n/a
Total Capital Projects, OPEB, and Stabilization	560,000	0
Amount Available for Non-School Operations	21,997,508	23,142,443
TOTAL EXPENDITURES	44,300,886	45,496,629

**TOWN OF OXFORD
FISCAL 2023**

**FY20
ACTUAL**

**FY21
ACTUAL**

**FY22
BUDGET**

**FY23 DEPT
REQUEST**

**MANAGER
RECOMMEND**

**FINCOM
APPROVED**

GENERAL GOVERNMENT

% of Total Budget

7%

MODERATOR

SALARIES

MODERATOR 200 200 200 200 200

TOTAL SALARIES 200 200 200 200 200

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES 94 260 1,600 1,600 1,600

MODERATOR TOTAL 294 460 1,800 1,800 1,800 1,800 *

SELECTMEN

SALARIES

BOARD OF SELECTMEN (4 @ 2,000) 8,000 4,400 12,000 8,000 8,000

CHAIRMAN 2,500 1,100 3,500 2,500 2,500

TOTAL SALARIES 95,982 6,746 15,500 10,500 10,500

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES 15,065 10,860 29,150 31,150 28,150

SELECTMEN TOTAL 111,047 17,606 44,650 41,650 38,650 38,650 *

TOWN MANAGER

SALARIES

TOTAL SALARIES 296,228 295,421 374,731 447,151 447,151

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES 31,868 19,569 40,960 42,960 36,960

TOWN MANAGER TOTAL 328,096 314,990 415,691 490,111 484,111 484,111 *

FINANCE COMMITTEE

SALARIES

TOTAL SALARIES 1,000 1,000 1,000 1,000 1,000

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES 245 35 100,300 100,300 100,300

FINANCE COMMITTEE TOTAL 1,245 1,035 101,300 101,300 101,300 101,300 *

FINANCE DEPARTMENT

SALARIES

TOTAL SALARIES 604,661 486,180 494,837 531,989 531,989

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES 564,729 615,988 642,285 681,657 620,765

FINANCE DEPARTMENT TOTAL 1,169,390 1,102,168 1,137,122 1,213,646 1,152,754 1,152,754 *

LEGAL SERVICES

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES 85,367 74,353 100,000 125,000 125,000

LEGAL SERVICE TOTAL 85,367 74,353 100,000 125,000 125,000 125,000 *

TOWN OF OXFORD FISCAL 2023		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
HUMAN RESOURCES/PERSONNEL BOARD							
<u>SALARIES</u>							
	TOTAL SALARIES	76,225	103,062	150,657	160,398	146,652	
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	8,731	8,443	12,500	52,950	51,950	
	HUMAN RESOURCE/PERS BOARD TOTAL	84,956	111,505	163,157	213,348	198,602	198,602 *
TOWN CLERK							
<u>SALARIES</u>							
	TOTAL SALARIES	191,502	195,501	207,762	218,843	218,843	
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	7,748	20,682	14,000	20,470	17,050	
	TOWN CLERK TOTAL	199,250	216,183	221,762	239,313	235,893	235,893 *
LAND MANAGEMENT							
<u>SALARIES</u>							
	TOTAL SALARIES	155,598	240,894	363,504	450,289	430,112	
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	52,549	61,551	57,830	64,170	35,495	-
<u>CAPITAL OUTLAY</u>							
	TOTAL CAPITAL OUTLAY	-	-	7,295	-	-	
	LAND MANAGEMENT TOTAL	208,147	302,445	428,629	514,459	465,607	465,607 *
MEMORIAL HALL							
<u>SALARIES</u>							
	TOTAL SALARIES	-	1,548	40,020	40,000	70,000	-
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	75,468	89,769	90,900	95,900	101,900	-
	MEMORIAL HALL TOTAL	75,468	91,317	130,920	135,900	171,900	171,900 *
	GENERAL GOVERNMENT TOTAL	2,263,260	2,232,062	2,745,031	3,076,527	2,975,617	2,975,617
	PUBLIC SAFETY		% of Total Budget	11%			
POLICE							
<u>SALARIES</u>							
	TOTAL SALARIES	2,224,785	2,367,398	2,548,961	2,631,568	2,631,568	-
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	160,999	114,694	103,990	126,990	124,250	-
<u>CAPITAL OUTLAY</u>							
	TOTAL CAPITAL OUTLAY	171,280	87,700	100,000	120,000	60,000	-
	POLICE TOTAL	2,557,064	2,569,792	2,752,951	2,878,558	2,815,818	2,815,818 *

TOWN OF OXFORD FISCAL 2023		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
EMS/FIRE							
<u>SALARIES</u>							
	TOTAL SALARIES	1,313,856	1,536,322	1,688,822	1,982,050	1,895,106	-
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	250,476	212,033	223,905	244,580	244,580	-
<u>CAPITAL OUTLAY</u>							
	TOTAL CAPITAL OUTLAY	20,837	5,760	10,000	10,000	10,000	-
	EMS/FIRE TOTAL	1,585,169	1,754,115	1,922,727	2,236,630	2,149,686	2,149,686 *
EMERGENCY OPERATIONS CENTER(EOC)							
<u>SALARIES</u>							
	TOTAL SALARIES	-	-	3,389	3,389	3,389	-
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	500	1,000	500	500	500	-
	EOC TOTAL	500	1,000	3,889	3,889	3,889	3,889 *
ANIMAL CONTROL							
<u>SALARIES</u>							
	TOTAL SALARIES	47,437	64,013	69,730	75,276	74,776	-
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	7,198	9,614	12,150	12,150	12,150	-
	ANIMAL CONTROL TOTAL	54,635	73,627	81,880	87,426	86,926	86,926 *
	PUBLIC SAFETY TOTAL	4,197,368	4,398,534	4,761,447	5,206,503	5,056,319	5,056,319
	PUBLIC WORKS	% of Total Budget		9%			
DEPARTMENT OF PUBLIC WORKS							
<u>SALARIES</u>							
	TOTAL SALARIES	1,778,403	1,891,568	2,043,640	2,323,553	2,162,137	-
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	1,221,140	1,069,545	1,282,640	1,607,854	1,362,300	-
<u>CAPITAL OUTLAY</u>							
	TOTAL CAPITAL OUTLAY	-	28,577	11,000	33,600	-	-
		2,999,543	2,989,690	3,337,280	3,965,007	3,524,437	3,524,437 *
MUNICIPAL UTILITIES							
<u>SERVICES & SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	360,576	389,525	415,000	446,930	435,000	-
<u>CAPITAL OUTLAY</u>							
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	MUNICIPAL UTILITIES TOTAL	360,576	389,525	415,000	446,930	435,000	435,000 *
	PUBLIC WORKS TOTAL	3,360,119	3,379,215	3,752,280	4,411,937	3,959,437	3,959,437
	HUMAN SERVICES	% of Total Budget		1%			

**TOWN OF OXFORD
FISCAL 2023**

**FY20
ACTUAL**

**FY21
ACTUAL**

**FY22
BUDGET**

**FY23 DEPT
REQUEST**

**MANAGER
RECOMMEND**

**FINCOM
APPROVED**

COUNCIL ON AGING

SALARIES

TOTAL SALARIES	93,815	97,443	155,017	174,235	158,235	-
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	16,793	18,991	22,975	43,500	25,300	-
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COUNCIL ON AGING TOTAL	110,608	116,434	177,992	217,735	183,535	183,535 *
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VETERANS' SERVICES

SALARIES

TOTAL SALARIES	9,376	10,254	30,000	24,808	24,808	-
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	183,122	176,769	203,100	214,260	214,600	-
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VETERANS' SERVICES TOTAL	192,498	187,023	233,100	239,068	239,408	239,408 *
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HUMAN SERVICES TOTAL	303,106	303,457	411,092	456,803	422,943	422,943
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CULTURE AND RECREATION

% of Total Budget 2%

LIBRARY

SALARIES

TOTAL SALARIES	291,985	249,984	320,147	359,720	353,951	-
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	135,254	140,727	151,966	151,382	151,382	-
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LIBRARY TOTAL	427,239	390,711	472,113	511,102	505,333	505,333 *
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COMMUNITY CENTER

SALARIES

TOTAL SALARIES	162,127	62,390	131,000	176,919	153,369	-
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	124,295	93,323	137,500	140,100	137,500	-
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COMMUNITY CENTER TOTAL	286,422	155,713	268,500	317,019	290,869	290,869 *
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HISTORICAL COMMISSION

SALARIES

TOTAL SALARIES	157	57	1,000	1,000	1,000	-
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	152	335	250	650	650	-
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HISTORICAL COMMISSION TOTAL	309	392	1,250	1,650	1,650	1,650 *
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TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
CELEBRATIONS						
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	8,400	2,924	9,000	10,000	9,500	-
CELEBRATIONS TOTAL	8,400	2,924	9,000	10,000	9,500	9,500 *
CULTURE AND RECREATION TOTAL	722,370	549,740	750,863	839,771	807,352	807,352
DEBT SERVICE	% of Total Budget		3%			
DEBT FINANCING						
MATURING DEBT	865,000	820,000	830,000	830,000	830,000	
LONG TERM INTEREST	166,300	256,300	204,223	173,233	173,233	
SHORT TERM DEBT	266,968	235,193	256,300	324,800	324,800	
SHORT TERM INTEREST	40,126	27,749	70,000	70,000	70,000	
TOTAL DEBT FINANCING	1,338,394	1,339,242	1,360,523	1,398,033	1,398,033	1,398,033 *
DEBT SERVICE TOTAL	1,338,394	1,339,242	1,360,523	1,398,033	1,398,033	1,398,033
EMPLOYEE BENEFITS	% of Total Budget		18%			
RETIREMENT & INSURANCE						
RETIREMENT	1,982,069	2,188,260	2,521,946	2,768,762	2,768,762	
UNEMPLOYMENT EXPENSE	139,326	81,697	100,000	65,000	65,000	
GROUP HEALTH INSURANCE	4,038,316	3,869,119	4,330,000	4,330,000	4,330,000	
GROUP LIFE INSURANCE	-	-	2,000	2,700	2,700	
GROUP FICA	307,773	314,924	325,000	380,000	380,000	
GENERAL INSURANCE	418,497	422,174	400,000	425,000	425,000	
RETIREMENT & INSURANCE TOTAL	6,885,981	6,876,174	7,678,946	7,971,462	7,971,462	7,971,462 *
EMPLOYEE BENEFITS TOTAL	6,885,981	6,876,174	7,678,946	7,971,462	7,971,462	7,971,462
SEWER						
SEWER ENTERPRISE						
SALARIES						
TOTAL SALARIES	9,160	9,218	10,115	10,944	10,944	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	392,084	396,751	416,720	437,757	437,607	-
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	23,808	10,576	13,297	21,318	13,500	-
SEWER ENTERPRISE TOTAL	425,052	416,545	440,132	470,019	462,051	462,051 *
WATER						
WATER ENTERPRISE						
Debt Service:						
MATURING DEBT	76,358	76,358	76,358	71,358	71,358	
LONG TERM INTEREST	26,295	23,891	20,836	17,871	17,871	
TOTAL SERVICES & SUPPLIES	102,653	100,249	97,194	89,229	89,229	-
WATER ENTERPRISE TOTAL	102,653	100,249	97,194	89,229	89,229	89,229 *
EDUCATION	% of Total Budget		46%			

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
SCHOOL DEPARTMENT						
GENERAL OPERATING BUDGET*	17,466,871	18,152,087	18,775,975	19,339,254	19,339,254	
*Includes Salaries of School Committee Members 1 chariman @ \$750, 4 Members @ \$650						
SCHOOL DEPARTMENT TOTAL	17,466,871	18,152,087	18,775,975	19,339,254	19,339,254	19,339,254 *
SWCRVSD(BAY PATH)	1,597,250	1,354,131	1,496,027	1,578,032	1,578,032	1,578,032 *
EDUCATION TOTAL	19,064,121	19,506,218	20,272,002	20,917,286	20,917,286	20,917,286
BUDGET SUMMARY						
6.54% TOTAL GENERAL GOVERNMENT	2,263,260	2,232,062	2,745,031	3,076,527	2,975,617	2,975,617
11.11% TOTAL PUBLIC SAFETY	4,197,368	4,398,534	4,761,447	5,206,503	5,056,319	5,056,319
8.70% TOTAL PUBLIC WORKS	3,360,119	3,379,215	3,752,280	4,411,937	3,959,437	3,959,437
0.93% TOTAL HUMAN SERVICES	303,106	303,457	411,092	456,803	422,943	422,943
1.77% TOTAL CULTURE AND RECREATION	722,370	549,740	750,863	839,771	807,352	807,352
3.07% TOTAL DEBT SERVICE	1,338,394	1,339,242	1,360,523	1,398,033	1,398,033	1,398,033
17.52% TOTAL EMPLOYEE BENEFITS	6,885,981	6,876,174	7,678,946	7,971,462	7,971,462	7,971,462
1.02% TOTAL SEWER ENTERPRISE	425,052	416,545	440,132	470,019	462,051	462,051
0.20% TOTAL WATER ENTERPRISE	102,653	100,249	97,194	89,229	89,229	89,229
45.98% TOTAL EDUCATION	19,064,121	19,506,218	20,272,002	20,917,286	20,917,286	20,917,286
SUB-TOTAL	38,662,424	39,101,435	42,269,510	44,837,570	44,059,729	44,059,729
Capital Projects, OPEB, and Stabilization	510,000	1,310,000	560,000	-	-	
2.50% STATE ASSESSMENTS	1,105,839	1,053,260	1,171,376	1,136,900	1,136,900	
0.66% OVERLAY	209,828	456,388	300,000	300,000	300,000	
GRAND TOTAL	40,488,090	41,921,084	44,300,886	46,274,470	45,496,629	44,059,729 2.70%