

## FY23 Revenue Budget

	FY22	FY23
<b>REVENUES</b>		
<b>TAXATION (RE/PP):</b>		
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
<b>CHERRY SHEET-STATE AID:</b>		
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
<b>LOCAL REVENUE:</b>		
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
<b>TOTAL REVENUE</b>	<b>44,300,886</b>	<b>45,496,629</b>
<b>NON-APPROPRIATED EXPENSES:</b>		
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
<b>Total Non-Appropriated Expenses</b>	<b>1,471,376</b>	<b>1,436,900</b>
<b>TOTAL AVAILABLE FOR OPERATIONS</b>	<b>42,829,510</b>	<b>44,059,729</b>
<b>School OPERATIONAL BUDGET:</b>		
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
<b>TOTAL SWCRSD (Bay Path Assessment including Debt)</b>	<b>1,496,027</b>	<b>1,578,032</b>
<b>Total School Operational Budget</b>	<b>20,272,002</b>	<b>20,917,286</b>
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
<b>Total Capital Projects, OPEB, and Stabilization</b>	<b>560,000</b>	<b>0</b>
<b>Amount Available for Non-School Operations</b>	<b>21,997,508</b>	<b>23,142,443</b>
<b>TOTAL EXPENDITURES</b>	<b>44,300,886</b>	<b>45,496,629</b>

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>GENERAL GOVERNMENT</b>		% of Total Budget		7%		
<b>MODERATOR</b>						
<u>SALARIES</u>						
MODERATOR	200	200	200	200	200	200
TOTAL SALARIES	200	200	200	200	200	-
<u>SERVICES &amp; SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	94	260	1,600	1,600	1,600	-
<b>MODERATOR TOTAL</b>	294	460	1,800	1,800	1,800	<b>1,800</b> *
<b>SELECTMEN</b>						
<u>SALARIES</u>						
BOARD OF SELECTMEN (4 @ 2,000)	8,000	4,400	12,000	8,000	8,000	8,000
CHAIRMAN	2,500	1,100	3,500	2,500	2,500	2,500
TOTAL SALARIES	95,982	6,746	15,500	10,500	10,500	-
<u>SERVICES &amp; SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	15,065	10,860	29,150	31,150	28,150	-
<b>SELECTMEN TOTAL</b>	111,047	17,606	44,650	41,650	38,650	<b>38,650</b> *
<b>TOWN MANAGER</b>						
<u>SALARIES</u>						
TOTAL SALARIES	296,228	295,421	374,731	447,151	447,151	447,151
<u>SERVICES &amp; SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	31,868	19,569	40,960	42,960	36,960	36,960
<b>TOWN MANAGER TOTAL</b>	328,096	314,990	415,691	490,111	484,111	<b>484,111</b> *
<b>FINANCE COMMITTEE</b>						
<u>SALARIES</u>						
TOTAL SALARIES	1,000	1,000	1,000	1,000	1,000	1,000
<u>SERVICES &amp; SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	245	35	100,300	100,300	100,300	100,300
<b>FINANCE COMMITTEE TOTAL</b>	1,245	1,035	101,300	101,300	101,300	<b>101,300</b> *
<b>FINANCE DEPARTMENT</b>						
<u>SALARIES</u>						
TOTAL SALARIES	604,661	486,180	494,837	531,989	531,989	531,989
<u>SERVICES &amp; SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	564,729	615,988	642,285	681,657	620,765	620,765
<b>FINANCE DEPARTMENT TOTAL</b>	1,169,390	1,102,168	1,137,122	1,213,646	1,152,754	<b>1,152,754</b> *
<b>LEGAL SERVICES</b>						
<u>SERVICES &amp; SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	85,367	74,353	100,000	125,000	125,000	125,000
<b>LEGAL SERVICE TOTAL</b>	85,367	74,353	100,000	125,000	125,000	<b>125,000</b> *

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
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#### HUMAN RESOURCES/PERSONNEL BOARD

<u>SALARIES</u>						
	TOTAL SALARIES	76,225	103,062	150,657	160,398	146,652
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	8,731	8,443	12,500	52,950	51,950
<b>HUMAN RESOURCE/PERS BOARD TOTAL</b>		84,956	111,505	163,157	213,348	198,602
						<b>198,602</b> *

#### TOWN CLERK

<u>SALARIES</u>						
	TOTAL SALARIES	191,502	195,501	207,762	218,843	218,843
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	7,748	20,682	14,000	20,470	17,050
<b>TOWN CLERK TOTAL</b>		199,250	216,183	221,762	239,313	235,893
						<b>235,893</b> *

#### LAND MANAGEMENT

<u>SALARIES</u>						
	TOTAL SALARIES	155,598	240,894	363,504	450,289	430,112
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	52,549	61,551	57,830	64,170	35,495
<u>CAPITAL OUTLAY</u>						
	TOTAL CAPITAL OUTLAY	-	-	7,295	-	-
<b>LAND MANAGEMENT TOTAL</b>		208,147	302,445	428,629	514,459	465,607
						<b>465,607</b> *

#### MEMORIAL HALL

<u>SALARIES</u>						
	TOTAL SALARIES	-	1,548	40,020	40,000	70,000
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	75,468	89,769	90,900	95,900	101,900
<b>MEMORIAL HALL TOTAL</b>		75,468	91,317	130,920	135,900	171,900
						<b>171,900</b> *
<b>GENERAL GOVERNMENT TOTAL</b>		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 &amp; 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
<b>POLICE TOTAL</b>		2,557,064	2,569,792	2,752,951	2,878,558	2,815,818
						<b>2,815,818</b> *

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>EMS/FIRE</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	1,313,856	1,536,322	1,688,822	1,982,050	1,895,106
<u>SERVICES &amp; 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
	<b>EMS/FIRE TOTAL</b>	<b>1,585,169</b>	<b>1,754,115</b>	<b>1,922,727</b>	<b>2,236,630</b>	<b>2,149,686</b>
						<b>2,149,686</b>
<b>EMERGENCY OPERATIONS CENTER(EOC)</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	-	-	3,389	3,389	3,389
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	500	1,000	500	500	500
	<b>EOC TOTAL</b>	<b>500</b>	<b>1,000</b>	<b>3,889</b>	<b>3,889</b>	<b>3,889</b>
						<b>3,889</b>
<b>ANIMAL CONTROL</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	47,437	64,013	69,730	75,276	74,776
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	7,198	9,614	12,150	12,150	12,150
	<b>ANIMAL CONTROL TOTAL</b>	<b>54,635</b>	<b>73,627</b>	<b>81,880</b>	<b>87,426</b>	<b>86,926</b>
						<b>86,926</b>
	<b>PUBLIC SAFETY TOTAL</b>	<b>4,197,368</b>	<b>4,398,534</b>	<b>4,761,447</b>	<b>5,206,503</b>	<b>5,056,319</b>
						<b>5,056,319</b>
<b>PUBLIC WORKS</b>						
		<b>% of Total Budget</b>		<b>9%</b>		
<b>DEPARTMENT OF PUBLIC WORKS</b>						
<u>SALARIES</u>						
	TOTAL SALARIES	1,778,403	1,891,568	2,043,640	2,323,553	2,162,137
<u>SERVICES &amp; 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
						<b>3,524,437</b>
<b>MUNICIPAL UTILITIES</b>						
<u>SERVICES &amp; SUPPLIES</u>						
	TOTAL SERVICES & SUPPLIES	360,576	389,525	415,000	446,930	435,000
<u>CAPITAL OUTLAY</u>						
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	<b>MUNICIPAL UTILITIES TOTAL</b>	<b>360,576</b>	<b>389,525</b>	<b>415,000</b>	<b>446,930</b>	<b>435,000</b>
						<b>435,000</b>
	<b>PUBLIC WORKS TOTAL</b>	<b>3,360,119</b>	<b>3,379,215</b>	<b>3,752,280</b>	<b>4,411,937</b>	<b>3,959,437</b>
						<b>3,959,437</b>
<b>HUMAN SERVICES</b>						
		<b>% of Total Budget</b>		<b>1%</b>		

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
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#### COUNCIL ON AGING

<u>SALARIES</u>	TOTAL SALARIES	93,815	97,443	155,017	174,235	158,235	-
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	16,793	18,991	22,975	43,500	25,300	-
<b>COUNCIL ON AGING TOTAL</b>		110,608	116,434	177,992	217,735	183,535	<b>183,535</b> *

#### VETERANS' SERVICES

<u>SALARIES</u>	TOTAL SALARIES	9,376	10,254	30,000	24,808	24,808	-
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	183,122	176,769	203,100	214,260	214,600	-
<b>VETERANS' SERVICES TOTAL</b>		192,498	187,023	233,100	239,068	239,408	<b>239,408</b> *
<b>HUMAN SERVICES TOTAL</b>		303,106	303,457	411,092	456,803	422,943	422,943

#### CULTURE AND RECREATION

% of Total Budget

2%

#### LIBRARY

<u>SALARIES</u>	TOTAL SALARIES	291,985	249,984	320,147	359,720	353,951	-
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	135,254	140,727	151,966	151,382	151,382	-
<b>LIBRARY TOTAL</b>		427,239	390,711	472,113	511,102	505,333	<b>505,333</b> *

#### COMMUNITY CENTER

<u>SALARIES</u>	TOTAL SALARIES	162,127	62,390	131,000	176,919	153,369	-
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	124,295	93,323	137,500	140,100	137,500	-
<b>COMMUNITY CENTER TOTAL</b>		286,422	155,713	268,500	317,019	290,869	<b>290,869</b> *

#### HISTORICAL COMMISSION

<u>SALARIES</u>	TOTAL SALARIES	157	57	1,000	1,000	1,000	-
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	152	335	250	650	650	-
<b>HISTORICAL COMMISSION TOTAL</b>		309	392	1,250	1,650	1,650	<b>1,650</b> *

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>CELEBRATIONS</b>						
<u>SERVICES &amp; SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	8,400	2,924	9,000	10,000	9,500	-
<b>CELEBRATIONS TOTAL</b>	<b>8,400</b>	<b>2,924</b>	<b>9,000</b>	<b>10,000</b>	<b>9,500</b>	<b>9,500</b> *
<b>CULTURE AND RECREATION TOTAL</b>	722,370	549,740	750,863	839,771	807,352	807,352
<b>DEBT SERVICE</b>	<b>% of Total Budget</b>		<b>3%</b>			
<b>DEBT FINANCING</b>						
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	-
<b>TOTAL DEBT FINANCING</b>	<b>1,338,394</b>	<b>1,339,242</b>	<b>1,360,523</b>	<b>1,398,033</b>	<b>1,398,033</b>	<b>1,398,033</b> *
<b>DEBT SERVICE TOTAL</b>	1,338,394	1,339,242	1,360,523	1,398,033	1,398,033	1,398,033
<b>EMPLOYEE BENEFITS</b>	<b>% of Total Budget</b>		<b>18%</b>			
<b>RETIREMENT &amp; INSURANCE</b>						
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	-
<b>RETIREMENT &amp; INSURANCE TOTAL</b>	<b>6,885,981</b>	<b>6,876,174</b>	<b>7,678,946</b>	<b>7,971,462</b>	<b>7,971,462</b>	<b>7,971,462</b> *
<b>EMPLOYEE BENEFITS TOTAL</b>	6,885,981	6,876,174	7,678,946	7,971,462	7,971,462	7,971,462
<b>SEWER</b>						
<b>SEWER ENTERPRISE</b>						
<u>SALARIES</u>						
TOTAL SALARIES	9,160	9,218	10,115	10,944	10,944	-
<u>SERVICES &amp; SUPPLIES</u>						
TOTAL SERVICES & SUPPLIES	392,084	396,751	416,720	437,757	437,607	-
<u>CAPITAL OUTLAY</u>						
TOTAL CAPITAL OUTLAY	23,808	10,576	13,297	21,318	13,500	-
<b>SEWER ENTERPRISE TOTAL</b>	<b>425,052</b>	<b>416,545</b>	<b>440,132</b>	<b>470,019</b>	<b>462,051</b>	<b>462,051</b> *
<b>WATER</b>						
<b>WATER ENTERPRISE</b>						
<b>Debt Service:</b>						
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	-
<b>WATER ENTERPRISE TOTAL</b>	<b>102,653</b>	<b>100,249</b>	<b>97,194</b>	<b>89,229</b>	<b>89,229</b>	<b>89,229</b> *

## EDUCATION % of Total Budget 46%

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>SCHOOL DEPARTMENT</b>						
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						
<b>SCHOOL DEPARTMENT TOTAL</b>	<b>17,466,871</b>	<b>18,152,087</b>	<b>18,775,975</b>	<b>19,339,254</b>	<b>19,339,254</b>	<b>19,339,254</b> *
<b>SWCRVSD(BAY PATH)</b>	<b>1,597,250</b>	<b>1,354,131</b>	<b>1,496,027</b>	<b>1,578,032</b>	<b>1,578,032</b>	<b>1,578,032</b> *
<b>EDUCATION TOTAL</b>	<b>19,064,121</b>	<b>19,506,218</b>	<b>20,272,002</b>	<b>20,917,286</b>	<b>20,917,286</b>	<b>20,917,286</b>
<b>BUDGET SUMMARY</b>						
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	
<b>GRAND TOTAL</b>	<b>40,488,090</b>	<b>41,921,084</b>	<b>44,300,886</b>	<b>46,274,470</b>	<b>45,496,629</b>	<b>44,059,729</b>
					2.70%	