

FY24 Revenue Budget

REVENUES	FY23	FY24
TAXATION (RE/PP):		
Tax Levy	25,986,303	27,177,972
Prop 2-1/2 Allowable Increase	649,658	679,449
Excess Levy Reserve	(3,374)	(44,690)
New Growth	225,000	300,000
Capital Exclusion	0	0
Debt Exclusion	381,916	495,555
CHERRY SHEET-STATE AID:		
Chapter 70-State Education Aid	10,660,914	10,955,056
Charter Tuition Reimbursement	140,913	46,975
Unrestricted General Government Aid (aka Lottery)	2,320,945	2,420,074
Other Non-Offset State Aid	224,207	183,582
Other Offset State Aid	32,963	34,339
MSBA Reimbursement	404,404	0
LOCAL REVENUE:		
Local Estimated Receipts	3,131,500	3,407,000
Sewer Indirect Costs	30,000	included below
Other Funding Sources to be appropriated	810,000	825,000
Enterprise Funds	551,280	577,099
TOTAL REVENUE	45,546,629	47,057,411
NON-APPROPRIATED EXPENSES:		
Allowance for Abatements/Exemptions (Overlay)	300,000	300,000
Overlay Deficits of Prior Year		
Educational/Library Offsets	32,963	34,339
State & County Charges (NO Mosquito Control FY24)	110,558	106,202
School Choice Sending Tuition	445,862	443,920
Charter School Sending Tuition	535,676	296,679
Special Ed Assessment	11,841	19,067
Total Non-Appropriated Expenses	1,436,900	1,200,207
TOTAL AVAILABLE FOR OPERATIONS	44,109,729	45,857,204
School OPERATIONAL BUDGET:		
School Operating Budget	19,339,254	19,919,432
SWCRSD (Bay Path)	1,416,532	1,567,713
SWCRSD (Bay Path-Debt Assessment)	161,500	159,993
TOTAL SWCRSD (Bay Path Assessment including Debt)	1,578,032	1,727,706
Total School Operational Budget	20,917,286	21,647,138
OPEB Funding	Free Cash	Free Cash
Stabilization Funding	Free Cash	Free Cash
Capital Projects-Road Reconstruction	Free Cash	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	0	0
Amount Available for Non-School Operations	23,192,443	24,210,066
TOTAL EXPENDITURES	45,546,629	47,057,411

TOWN OF OXFORD FISCAL 2024		FY20	FY21	FY22	FY23	FY24 DEPT	MANAGER	FINCOM
		ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOMMEND	APPROVED
GENERAL GOVERNMENT		% of Total Budget			7%			
MODERATOR								
SALARIES								
TOTAL SALARIES		200	200	200	200	200	200	-
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		94	260	30	1,600	1,600	1,600	-
MODERATOR TOTAL		294	460	230	1,800	1,800	1,800	1,800 *
SELECTMEN								
SALARIES								
BOARD OF SELECTMEN (4 @ 2,000)		8,000	4,400	12,220	7,000	8,000	8,000	
CHAIRMAN		2,500	1,100	1,100	3,500	2,500	2,500	
EXECUTIVE ASSISTANT		-	-	-	-	72,371	72,371	
ADMINISTRATIVE ASSISTANT		85,482	1,246	-	-	52,138	25,000	
TOTAL SALARIES		95,982	6,746	13,320	10,500	135,009	107,871	-
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		15,065	10,860	11,305	28,150	30,150	24,150	-
SELECTMEN TOTAL		111,047	17,606	24,625	38,650	165,159	132,021	132,021 *
TOWN MANAGER								
SALARIES								
TOTAL SALARIES		296,228	295,421	384,268	447,151	433,295	433,537	
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		31,868	19,569	14,953	36,960	36,900	28,500	
TOWN MANAGER TOTAL		328,096	314,990	399,221	484,111	470,195	462,037	462,037 *
FINANCE COMMITTEE								
SALARIES								
TOTAL SALARIES		1,000	1,000	1,000	1,000	1,000	1,000	
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		245	35	66,238	100,300	125,300	100,300	
FINANCE COMMITTEE TOTAL		1,245	1,035	67,238	101,300	126,300	101,300	101,300 *
FINANCE DEPARTMENT								
SALARIES								
TOTAL SALARIES		604,661	486,180	477,980	531,989	537,769	527,440	
SERVICES & SUPPLIES								
ASSESSING:								
TOTAL SERVICES & SUPPLIES		564,729	615,988	581,332	670,765	782,818	755,990	
FINANCE DEPARTMENT TOTAL		1,169,390	1,102,168	1,059,312	1,202,754	1,320,587	1,283,430	1,293,430 *
LEGAL SERVICES								
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		85,367	74,353	130,386	125,000	170,000	150,000	
LEGAL SERVICE TOTAL		85,367	74,353	130,386	125,000	170,000	150,000	150,000
HUMAN RESOURCES/PERSONNEL BOARD								
SALARIES								
TOTAL SALARIES		76,225	103,062	145,956	146,652	151,666	92,080	
SERVICES & SUPPLIES								

TOWN OF OXFORD FISCAL 2024		FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
TOTAL SERVICES & SUPPLIES		8,731	8,443	12,992	51,950	54,700	53,200	
HUMAN RESOURCE/PERS BOARD TOTAL		84,956	111,505	158,948	198,602	206,366	145,280	145,280 *
TOWN CLERK								
SALARIES								
TOTAL SALARIES		191,502	195,501	200,379	218,843	219,886	193,832	
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		7,748	20,682	15,195	17,050	21,295	21,295	
TOWN CLERK TOTAL		199,250	216,183	215,574	235,893	241,181	215,127	217,627 *
LAND MANAGEMENT								
SALARIES								
TOTAL SALARIES		155,598	240,894	360,257	430,112	498,866	494,663	
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		52,549	61,551	15,743	35,495	28,225	22,225	-
LAND MANAGEMENT TOTAL		208,147	302,445	376,000	465,607	527,091	516,888	516,888 *
MEMORIAL HALL								
SALARIES								
TOTAL SALARIES		-	1,548	22,927	70,000	70,000	55,000	-
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		75,468	89,769	89,013	101,900	107,400	100,800	-
MEMORIAL HALL TOTAL		75,468	91,317	111,940	171,900	177,400	155,800	155,800 *
GENERAL GOVERNMENT TOTAL		2,263,260	2,232,062	2,543,474	3,025,617	3,406,079	3,163,683	3,176,183
PUBLIC SAFETY		% of Total Budget			11%			
POLICE								
SALARIES								
TOTAL SALARIES		2,224,785	2,367,398	2,473,885	2,631,568	2,762,725	2,762,725	-
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		160,999	114,694	179,459	124,250	141,600	133,600	-
CAPITAL OUTLAY								
TOTAL CAPITAL OUTLAY		171,280	87,700	97,447	60,000	120,000	60,000	-
POLICE TOTAL		2,557,064	2,569,792	2,750,791	2,815,818	3,024,325	2,956,325	2,956,325 *
EMS/FIRE								
SALARIES								
TOTAL SALARIES		1,313,856	1,536,322	1,640,445	1,895,106	2,070,045	1,992,168	-
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		250,476	212,033	249,706	244,580	253,950	239,950	-
CAPITAL OUTLAY								
TOTAL CAPITAL OUTLAY		20,837	5,760	9,821	10,000	10,000	10,000	-
EMS/FIRE TOTAL		1,585,169	1,754,115	1,899,972	2,149,686	2,333,995	2,242,118	2,319,995 *
EMERGENCY OPERATIONS CENTER(EOC)								
SALARIES								
TOTAL SALARIES		-	-	-	3,389	-	-	-
SERVICES & SUPPLIES								

TOWN OF OXFORD FISCAL 2024		FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
TOTAL SERVICES & SUPPLIES		500	1,000	188	500	700	700	-
EOC TOTAL		500	1,000	188	3,889	700	700	700 *
ANIMAL CONTROL								
SALARIES								
TOTAL SALARIES		47,437	64,013	64,659	74,776	77,497	77,497	-
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		7,198	9,614	10,056	12,150	13,850	13,850	-
ANIMAL CONTROL TOTAL		54,635	73,627	74,715	86,926	91,347	91,347	91,347 *
PUBLIC SAFETY TOTAL		4,197,368	4,398,534	4,725,666	5,056,319	5,450,367	5,290,490	5,368,367
PUBLIC WORKS		% of Total Budget			9%			
DEPARTMENT OF PUBLIC WORKS								
SALARIES								
TOTAL SALARIES		1,778,403	1,891,568	2,000,053	2,162,137	2,352,124	2,397,799	-
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		1,221,140	1,069,545	1,258,014	1,362,300	1,755,298	1,435,950	-
CAPITAL OUTLAY								
TOTAL CAPITAL OUTLAY		-	28,577	20,656	-	35,700	-	-
PUBLIC WORKS TOTAL		2,999,543	2,989,690	3,278,723	3,524,437	4,143,122	3,833,749	3,833,749 *
MUNICIPAL UTILITIES								
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		360,576	389,525	428,805	435,000	522,400	461,000	-
MUNICIPAL UTILITIES TOTAL		360,576	389,525	428,805	435,000	522,400	461,000	461,000 *
PUBLIC WORKS TOTAL		3,360,119	3,379,215	3,707,528	3,959,437	4,665,522	4,294,749	4,294,749
HUMAN SERVICES		% of Total Budget			1%			
COUNCIL ON AGING								
SALARIES								
TOTAL SALARIES		93,815	97,443	120,256	158,235	203,704	163,967	-
SERVICES & SUPPLIES								
ELECTRICITY		6,481	9,116	11,830	9,000	10,000	10,000	-
TOTAL SERVICES & SUPPLIES		16,793	18,991	45,414	25,300	31,800	28,800	-
COUNCIL ON AGING TOTAL		110,608	116,434	165,670	183,535	235,504	192,767	192,767 *
VETERANS' SERVICES								
SALARIES								
TOTAL SALARIES		9,376	10,254	19,682	24,808	26,446	26,446	-
SERVICES & SUPPLIES								
TOTAL SERVICES & SUPPLIES		183,122	176,769	129,083	214,600	216,300	161,300	-
VETERANS' SERVICES TOTAL		192,498	187,023	148,765	239,408	242,746	187,746	187,746 *
HUMAN SERVICES TOTAL		303,106	303,457	314,435	422,943	478,250	380,513	380,513

TOWN OF OXFORD FISCAL 2024		FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
CULTURE AND RECREATION		% of Total Budget			2%			
LIBRARY								
SALARIES	TOTAL SALARIES	291,985	249,984	311,734	353,951	375,393	375,393	-
SERVICES & SUPPLIES	TOTAL SERVICES & SUPPLIES	135,254	140,727	151,803	151,382	154,438	154,438	-
	LIBRARY TOTAL	427,239	390,711	463,537	505,333	529,831	529,831	529,831 *
COMMUNITY CENTER								
SALARIES	TOTAL SALARIES	162,127	62,390	103,478	153,369	221,946	185,745	
SERVICES & SUPPLIES	TOTAL SERVICES & SUPPLIES	124,295	93,323	136,091	137,500	154,100	138,600	-
	COMMUNITY CENTER TOTAL	286,422	155,713	239,569	290,869	376,046	324,345	324,345 *
HISTORICAL COMMISSION								
SALARIES	TOTAL SALARIES	157	57	496	1,000	1,000	1,000	-
SERVICES & SUPPLIES	TOTAL SERVICES & SUPPLIES	152	335	50	650	650	650	-
	HISTORICAL COMMISSION TOTAL	309	392	546	1,650	1,650	1,650	1,650 *
CELEBRATIONS								
SERVICES & SUPPLIES	TOTAL SERVICES & SUPPLIES	8,400	2,924	7,861	9,500	11,500	10,000	-
	CELEBRATIONS TOTAL	8,400	2,924	7,861	9,500	11,500	10,000	10,000 *
	CULTURE AND RECREATION TOTAL	722,370	549,740	711,513	807,352	919,027	865,826	865,826
	DEBT SERVICE	% of Total Budget			2%			
DEBT FINANCING								
	MATURING DEBT	865,000	820,000	830,000	830,000	565,000	565,000	
	LONG TERM INTEREST	166,300	256,300	256,300	173,233	141,868	141,868	
	SHORT TERM DEBT	266,968	235,193	204,223	324,800	324,800	324,800	
	SHORT TERM INTEREST	40,126	27,749	6,703	70,000	100,000	80,000	
	TOTAL DEBT FINANCING	1,338,394	1,339,242	1,297,226	1,398,033	1,131,668	1,111,668	1,111,668 *
	DEBT SERVICE TOTAL	1,338,394	1,339,242	1,297,226	1,398,033	1,131,668	1,111,668	1,111,668
	EMPLOYEE BENEFITS	% of Total Budget			18%			
RETIREMENT & INSURANCE								
	RETIREMENT & INSURANCE TOTAL	6,885,981	6,876,174	7,525,321	7,971,462	8,470,661	8,435,661	8,435,661 *
	EMPLOYEE BENEFITS TOTAL	6,885,981	6,876,174	7,525,321	7,971,462	8,470,661	8,435,661	8,435,661
	SEWER	% of Total Budget			1%			
SEWER ENTERPRISE								
SALARIES								

TOWN OF OXFORD		FY20	FY21	FY22	FY23	FY24 DEPT	MANAGER	FINCOM
FISCAL 2024		ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOMMEND	APPROVED
	TOTAL SALARIES	9,160	9,218	7,975	10,944	17,585	17,585	-
<u>SERVICES & SUPPLIES</u>								
	TOTAL SERVICES & SUPPLIES	392,084	396,751	410,041	437,607	471,857	460,157	-
<u>CAPITAL OUTLAY</u>								
	TOTAL CAPITAL OUTLAY	23,808	10,576	8,192	13,500	13,500	13,000	-
SEWER ENTERPRISE TOTAL		425,052	416,545	426,208	462,051	502,942	490,742	490,742 *
WATER		% of Total Budget			0.2%			
WATER ENTERPRISE								
Debt Service:								
	TOTAL SERVICES & SUPPLIES	102,653	100,249	97,194	89,229	86,357	86,357	-
WATER ENTERPRISE TOTAL		102,653	100,249	97,194	89,229	86,357	86,357	86,357 *
EDUCATION		% of Total Budget			46%			
SCHOOL DEPARTMENT								
GENERAL OPERATING BUDGET*		17,466,871	18,152,087	18,525,416	19,339,254	20,089,345	19,919,432	
*Includes Salaries of School Committee Members 1 chariman @ \$750, 4 Members @ \$650								
SCHOOL DEPARTMENT TOTAL		17,466,871	18,152,087	18,525,416	19,339,254	20,089,345	19,919,432	19,919,432 *
SWCRVSD(BAY PATH)		1,597,250	1,354,131	1,484,218	1,578,032	1,727,706	1,727,706	1,727,706 *
EDUCATION TOTAL		19,064,121	19,506,218	20,009,634	20,917,286	21,817,051	21,647,138	21,647,138
6.74% TOTAL GENERAL GOVERNMENT		2,263,260	2,232,062	2,543,474	3,025,617	3,406,079	3,163,683	3,176,183
11.26% TOTAL PUBLIC SAFETY		4,197,368	4,398,534	4,725,666	5,056,319	5,450,367	5,290,490	5,368,367
9.14% TOTAL PUBLIC WORKS		3,360,119	3,379,215	3,707,528	3,959,437	4,665,522	4,294,749	4,294,749
0.81% TOTAL HUMAN SERVICES		303,106	303,457	314,435	422,943	478,250	380,513	380,513
1.84% TOTAL CULTURE AND RECREATION		722,370	549,740	711,513	807,352	919,027	865,826	865,826
2.37% TOTAL DEBT SERVICE		1,338,394	1,339,242	1,297,226	1,398,033	1,131,668	1,111,668	1,111,668
17.96% TOTAL EMPLOYEE BENEFITS		6,885,981	6,876,174	7,525,321	7,971,462	8,470,661	8,435,661	8,435,661
1.04% TOTAL SEWER ENTERPRISE		425,052	416,545	426,208	462,051	502,942	490,742	490,742
0.18% TOTAL WATER ENTERPRISE		102,653	100,249	97,194	89,229	86,357	86,357	86,357
46.09% TOTAL EDUCATION		19,064,121	19,506,218	20,009,634	20,917,286	21,817,051	21,647,138	21,647,138
	SUB-TOTAL	38,662,424	39,101,436	41,358,199	44,109,729	46,927,924	45,766,827	45,857,204
Capital Projects, OPEB, and Stabilization		510,000	1,310,000	560,000				
1.92% STATE ASSESSMENTS		1,105,839	1,053,260	1,105,815	1,136,900	900,207	900,207	
0.64% OVERLAY		209,828	456,388	351,878	300,000	300,000	300,000	
GRAND TOTAL		40,488,091	41,921,084	43,375,891	45,546,629	48,128,131	46,967,034	45,857,204
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