

## FY26 Revenue Budget

REVENUES	FY25	FY26
<b>TAXATION (RE/PP):</b>		
Tax Levy	28,135,042	29,110,146
Prop 2-1/2 Allowable Increase	703,376	727,754
Excess Levy Reserve	0	(11,897)
New Growth	225,000	250,000
Debt Exclusion	496,558	746,728
<b>CHERRY SHEET-STATE AID:</b>		
Chapter 70-State Education Aid	12,225,213	12,339,438
Charter Tuition Reimbursement	102,933	97,687
Unrestricted General Government Aid (aka Lottery)	2,531,931	2,587,633
Other Non-Offset State Aid	175,359	253,107
Other Offset State Aid	131,560	281,156
<b>LOCAL REVENUE:</b>		
Local Estimated Receipts	3,478,000	3,629,871
Other Funding Sources to be appropriated	850,000	850,000
Stabilization	509,796	0
Enterprise Funds	557,154	526,633
<b>TOTAL REVENUE</b>	<b>50,121,922</b>	<b>51,388,256</b>
<b>NON-APPROPRIATED EXPENSES:</b>		
Allowance for Abatements/Exemptions (Overlay)	250,000	250,000
Educational/Library Offsets	131,560	281,156
State & County Charges	109,262	114,616
School Choice Sending Tuition	521,090	557,028
Charter School Sending Tuition	508,372	505,170
Special Ed Assessment	6,771	18,561
<b>Total Non-Appropriated Expenses</b>	<b>1,527,055</b>	<b>1,726,531</b>
<b>TOTAL AVAILABLE FOR OPERATIONS</b>	<b>48,594,867</b>	<b>49,661,725</b>
<b>School OPERATIONAL BUDGET:</b>		
School Operating Budget	21,359,503	20,979,503
SWCRSD (Bay Path)	<b>1,520,749</b>	<b>1,581,248</b>
SWCRSD (Bay Path-Debt Assessment)	159,514	164,190
<b>TOTAL SWCRSD (Bay Path Assessment including Debt)</b>	<b>1,680,263</b>	<b>1,745,438</b>
<b>Total School Operational Budget</b>	<b>23,039,766</b>	<b>22,724,941</b>
<b>Amount Available for Non-School Operations</b>	<b>25,555,101</b>	<b>26,936,784</b>
<b>TOTAL EXPENDITURES</b>	<b>50,121,922</b>	<b>51,388,256</b>

TOWN OF OXFORD FISCAL 2026	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>GENERAL GOVERNMENT</b>		% of Total Budget		6%			
<b>MODERATOR</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	200	200	200	200	200	200
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	30	127	1,107	1,600	1,600	1,600
	MODERATOR TOTAL	230	327	1,307	1,800	1,800	1,800
<b>SELECTMEN</b>							
<u>SALARIES</u>							
BOARD OF SELECTMEN (4 @ 2,000)		12,220	6,820	8,092	8,000	8,000	10,500
CHAIRMAN		1,100	1,100	208	2,500	2,500	
ALL OTHER SALARIES		-	4,412	94,978	103,285	98,092	71,323
	TOTAL SALARIES	13,320	12,332	103,278	113,785	108,592	81,823
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	11,305	21,211	26,082	23,150	23,150	24,500
	SELECTMEN TOTAL	24,625	33,543	129,360	136,935	131,742	106,323
<b>TOWN MANAGER</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	384,268	456,674	435,420	459,740	467,367	467,367
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	14,953	24,325	23,174	15,000	7,200	7,200
	TOWN MANAGER TOTAL	399,221	480,999	458,594	474,740	474,567	474,567
<b>FINANCE COMMITTEE</b>							
<u>SALARIES</u>							

TOWN OF OXFORD FISCAL 2026	FY22	FY23	FY24	FY25	FY26 DEPT	MANAGER	FINCOM
	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOMMEND	APPROVED
	TOTAL SALARIES	1,000	1,000	1,000	1,000	1,000	1,000
<u>SERVICES &amp; SUPPLIES</u>							
OTHER EXPENSES		238	243	849	300	300	300
RESERVE FUND		66,000	75,000	92,982	100,000	100,000	100,000
	TOTAL SERVICES & SUPPLIES	66,238	75,243	93,831	100,300	100,300	100,300
	FINANCE COMMITTEE TOTAL	67,238	76,243	94,831	101,300	101,300	101,300
<b>FINANCE DEPARTMENT</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	477,980	447,797	486,160	531,117	542,177	449,932
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	581,332	694,450	718,856	805,290	799,150	842,800
	FINANCE DEPARTMENT TOTAL	1,059,312	1,142,247	1,205,016	1,336,407	1,341,327	1,292,732
<b>LEGAL SERVICES</b>							
<u>SERVICES &amp; SUPPLIES</u>							
LEGAL SERVICES		130,386	177,760	233,723	175,000	175,000	175,000
	LEGAL SERVICE TOTAL	130,386	177,760	233,723	175,000	175,000	175,000

TOWN OF OXFORD FISCAL 2026	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>HUMAN RESOURCES/PERSONNEL BOARD</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	145,956	91,014	91,894	127,905	130,101	107,500
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	12,992	56,217	49,458	27,500	24,500	24,500
	HUMAN RESOURCE/PERS BOARD TOTAL	158,948	147,231	141,352	155,405	154,601	132,000
<b>TOWN CLERK</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	200,379	187,025	182,245	231,091	210,081	206,242
	TOTAL SERVICES & SUPPLIES	15,195	21,029	33,243	46,000	18,880	18,880
	TOWN CLERK TOTAL	215,574	208,054	215,488	277,091	228,961	225,122
<b>INSPECTIONAL SERVICES</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	360,257	373,823	424,693	483,295	518,829	484,870
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	15,743	10,027	19,039	23,600	23,600	16,300
	LAND MANAGEMENT TOTAL	376,000	383,850	443,732	506,895	542,429	501,170
<b>MEMORIAL HALL</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	22,927	49,662	52,365	55,000	57,000	55,000
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	89,013	98,570	89,705	104,900	100,900	99,900
	MEMORIAL HALL TOTAL	111,940	148,232	142,070	159,900	157,900	154,900

TOWN OF OXFORD FISCAL 2026	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>GENERAL GOVERNMENT TOTAL</b>	2,543,474	2,798,486	3,065,473	3,325,473	3,309,627	3,164,914	<b>3,164,914</b> *
<b>PUBLIC SAFETY</b>	<b>% of Total Budget</b>						<b>11%</b>
<b>POLICE</b>							
<u>SALARIES</u>	TOTAL SALARIES	2,473,885	2,589,958	2,542,344	2,957,901	3,054,629	2,980,422
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	179,459	127,203	217,016	133,400	158,000	129,900
<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	97,447	173,613	138,301	80,000	80,000	80,000
	POLICE TOTAL	2,750,791	2,890,774	2,897,661	3,171,301	3,292,629	3,190,322
<b>EMS/FIRE</b>							
<u>SALARIES</u>	TOTAL SALARIES	1,640,445	1,771,303	1,955,801	2,180,100	2,271,780	2,175,611
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	249,706	256,774	240,815	249,750	249,750	248,750
<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	9,821	5,300	9,249	10,000	10,000	10,000
	EMS/FIRE TOTAL	1,899,972	2,033,377	2,205,865	2,439,850	2,531,530	2,434,361
<b>EMERGENCY OPERATIONS CENTER(EOC)</b>							
<u>SALARIES</u>	TOTAL SALARIES	-	-	-	-	-	-
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	188	-	-	-	1,000	-

TOWN OF OXFORD FISCAL 2026	FY22	FY23	FY24	FY25	FY26 DEPT	MANAGER	FINCOM
	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOMMEND	APPROVED
EOC TOTAL	188	-	-	-	1,000	-	-
<b>ANIMAL CONTROL</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	64,659	70,262	73,842	87,708	88,835	86,835
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	10,056	8,875	15,994	13,350	13,350	10,350
	ANIMAL CONTROL TOTAL	74,715	79,137	89,836	101,058	102,185	97,185
	<b>PUBLIC SAFETY TOTAL</b>	4,725,666	5,003,288	5,193,362	5,712,209	5,927,344	5,721,868
							<b>5,721,868 *</b>
<b>PUBLIC WORKS</b>		% of Total Budget			8%		
<b>DEPARTMENT OF PUBLIC WORKS</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	2,000,053	2,054,054	2,208,823	2,507,873	2,550,730	2,335,074
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	1,258,014	1,409,214	1,453,131	1,494,950	1,540,804	1,408,042
<u>CAPITAL OUTLAY</u>							
	TOTAL CAPITAL OUTLAY	20,656	13,931	70,350	-	-	-
	PUBLIC WORKS TOTAL	3,278,723	3,477,199	3,732,304	4,002,823	4,091,534	3,743,116
<b>MUNICIPAL UTILITIES</b>							
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	428,805	433,824	452,059	460,000	465,000	455,000
	MUNICIPAL UTILITIES TOTAL	428,805	433,824	452,059	460,000	465,000	455,000

TOWN OF OXFORD FISCAL 2026	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>PUBLIC WORKS TOTAL</b>	3,707,528	3,911,023	4,184,363	4,462,823	4,556,534	4,198,116	<b>4,198,116</b> *

### **HUMAN SERVICES**

% of Total Budget

1%

#### **COUNCIL ON AGING**

<u>SALARIES</u>	TOTAL SALARIES	120,256	131,816	145,016	169,260	157,019	157,019	-
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	45,414	32,179	38,698	34,300	44,200	37,100	-
	COUNCIL ON AGING TOTAL	165,670	163,995	183,714	203,560	201,219	194,119	

TOWN OF OXFORD FISCAL 2026	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>VETERANS' SERVICES</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	19,682	23,770	22,878	27,123	27,694	27,694
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	129,083	103,019	108,477	153,461	153,773	148,773
	VETERANS' SERVICES TOTAL	148,765	126,789	131,355	180,584	181,467	176,467
<b>HUMAN SERVICES TOTAL</b>		314,435	290,784	315,069	384,144	382,686	370,586
							<b>370,586 *</b>
<b>CULTURE AND RECREATION</b>		% of Total Budget			2%		
<b>LIBRARY</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	311,734	345,893	364,163	387,952	396,532	396,532
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	151,803	152,307	156,448	155,254	154,976	154,976
	LIBRARY TOTAL	463,537	498,200	520,611	543,206	551,508	551,508
<b>COMMUNITY CENTER</b>							
<u>SALARIES</u>							
	TOTAL SALARIES	103,478	147,714	171,937	210,466	226,679	217,019
<u>SERVICES &amp; SUPPLIES</u>							
	TOTAL SERVICES & SUPPLIES	136,091	118,264	144,099	129,800	137,700	131,700
	COMMUNITY CENTER TOTAL	239,569	265,978	316,036	340,266	364,379	348,719
<b>HISTORICAL COMMISSION</b>							
<u>SALARIES</u>							

TOWN OF OXFORD FISCAL 2026	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
SERVICES & SUPPLIES							-
TOTAL SALARIES	496	786	503	1,000	1,000	1,000	
TOTAL SERVICES & SUPPLIES	50	168	176	650	650	650	-
HISTORICAL COMMISSION TOTAL	546	954	679	1,650	1,650	1,650	
<b>CELEBRATIONS</b>							
SERVICES & SUPPLIES							-
TOTAL SERVICES & SUPPLIES	7,861	4,889	5,692	10,000	10,000	10,000	
CELEBRATIONS TOTAL	7,861	4,889	5,692	10,000	10,000	10,000	
<b>CULTURE AND RECREATION TOTAL</b>	<b>711,513</b>	<b>770,021</b>	<b>843,018</b>	<b>895,122</b>	<b>927,537</b>	<b>911,877</b>	<b>911,877</b> *
<b>DEBT SERVICE</b>	<b>% of Total Budget</b>			<b>3%</b>			
<b>DEBT FINANCING</b>							
MATURING DEBT	830,000	830,000	565,000	580,000	560,000	560,000	
LONG TERM INTEREST	256,300	324,800	324,800	122,181	102,666	102,666	
SHORT TERM DEBT	204,223	173,233	141,868	324,800	324,800	324,800	
SHORT TERM INTEREST	6,703	18,217	88,982	90,000	180,000	435,000	
TOTAL DEBT FINANCING	1,297,226	1,346,250	1,120,650	1,116,981	1,167,466	1,422,466	
<b>DEBT SERVICE TOTAL</b>	<b>1,297,226</b>	<b>1,346,250</b>	<b>1,120,650</b>	<b>1,116,981</b>	<b>1,167,466</b>	<b>1,422,466</b>	<b>1,422,466</b> *
<b>EMPLOYEE BENEFITS</b>	<b>% of Total Budget</b>			<b>21%</b>			
<b>RETIREMENT &amp; INSURANCE</b>							
RETIREMENT	2,478,755	2,718,666	2,992,961	3,298,495	3,553,513	3,553,513	
UNEMPLOYMENT EXPENSE	37,551	131,050	97,727	100,000	100,000	100,000	
TOWN HEALTH INSURANCE	1,206,613	1,212,217	1,201,504	1,553,440	1,971,752	1,971,752	

TOWN OF OXFORD FISCAL 2026	FY22	FY23	FY24	FY25	FY26 DEPT	MANAGER	FINCOM
	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOMMEND	APPROVED
SCHOOL HEALTH INSURANCE	4,200,040	4,242,217	4,321,004	3,296,560	4,112,359	4,112,359	
GROUP LIFE INSURANCE	-	-	-	2,700	2,700	2,700	
GROUP FICA	365,449	373,222	383,833	400,000	405,000	405,000	
GENERAL INSURANCE	436,923	392,748	469,706	450,000	475,000	475,000	
RETIREMENT & INSURANCE TOTAL	7,525,321	7,857,903	8,335,731	9,101,195	10,620,324	10,620,324	
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>7,525,321</b>	<b>7,857,903</b>	<b>8,335,731</b>	<b>9,101,195</b>	<b>10,620,324</b>	<b>10,620,324</b>	<b>10,620,324</b> *

<b>SEWER</b>		% of Total Budget			1%		
<b>SEWER ENTERPRISE</b>							
<u>SALARIES</u>	TOTAL SALARIES	7,975	10,303	12,793	17,891	18,180	18,180
<u>SERVICES &amp; SUPPLIES</u>	TOTAL SERVICES & SUPPLIES	410,041	420,420	437,918	449,774	427,541	427,541
<u>CAPITAL OUTLAY</u>	TOTAL CAPITAL OUTLAY	8,192	-	1,884	6,000	-	-
	<b>SEWER ENTERPRISE TOTAL</b>	<b>426,208</b>	<b>430,723</b>	<b>452,595</b>	<b>473,665</b>	<b>445,721</b>	<b>445,721</b> *

<b>WATER</b>		% of Total Budget			0.2%		
<b>WATER ENTERPRISE</b>							
<b>Debt Service:</b>							
MATURING DEBT		76,358	71,358	71,358	71,358	71,358	71,358
LONG TERM INTEREST		20,836	17,871	14,999	12,131	9,554	9,554
	TOTAL SERVICES & SUPPLIES	97,194	89,229	86,357	83,489	80,912	80,912
	<b>WATER ENTERPRISE TOTAL</b>	<b>97,194</b>	<b>89,229</b>	<b>86,357</b>	<b>83,489</b>	<b>80,912</b>	<b>80,912</b> *

<b>EDUCATION</b>	% of Total Budget	44%
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TOWN OF OXFORD FISCAL 2026	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
<b>SCHOOL DEPARTMENT</b>							
GENERAL OPERATING BUDGET*	18,525,416	19,338,749	20,089,345	21,359,503	22,099,386	20,979,503	
*Includes Salaries of School Committee Members 1 chariman @ \$750, 4 Members @ \$650							
SCHOOL DEPARTMENT TOTAL	18,525,416	19,338,749	20,089,345	21,359,503	22,099,386	20,979,503	
SWCRVSD(BAY PATH)	1,484,218	1,578,032	1,661,182	1,680,263	1,745,438	1,745,438	
<b>EDUCATION TOTAL</b>	20,009,634	20,916,781	21,750,527	23,039,766	23,844,824	22,724,941	<b>22,724,941</b> *



## **TOWN OF OXFORD CAPITAL IMPROVEMENT PROGRAM - FISCAL 2026**

### **Item Description**

#### **FREE CASH**

DPW-Roadway/Dam/Bridge/Culvert Engineering, Repair, Restoration and Improvements	500,000.00
DPW - Building Improvement Fund	345,750.00
DPW - Fleet Repair/Replace	128,000.00
DPW- Replacement of Mowers	25,000.00
DPW - Ruel Field Accessible Parking	30,000.00
DPW - Ruel Field Improvements	29,000.00
Police/Fire - Emergency Radio Dispatch Communications Upgrade	500,000.00
EMS/Fire - Replace Car 4	85,000.00
School - Tennis Court Upgrades	87,120.00
OCC - Flooring and Ceiling Repairs/Replacement	65,000.00
	<b>\$ 1,794,870.00</b>

#### **SEWER ENTERPRISE RETAINED EARNINGS**

Sewer Pump Station Repairs	\$ 50,000.00
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**TOTAL CAPITAL PROGRAM \$ 1,844,870.00**