

FY26 Revenue Budget

REVENUES	FY25	FY26
TAXATION (RE/PP):		
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
CHERRY SHEET-STATE AID:		
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
LOCAL REVENUE:		
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
TOTAL REVENUE	50,121,922	51,388,256
NON-APPROPRIATED EXPENSES:		
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
Total Non-Appropriated Expenses	1,527,055	1,726,531
TOTAL AVAILABLE FOR OPERATIONS	48,594,867	49,661,725
School OPERATIONAL BUDGET:		
School Operating Budget	21,359,503	20,979,503
SWCRSD (Bay Path)	1,520,749	1,581,248
SWCRSD (Bay Path-Debt Assessment)	159,514	164,190
TOTAL SWCRSD (Bay Path Assessment including Debt)	1,680,263	1,745,438
Total School Operational Budget	23,039,766	22,724,941
Amount Available for Non-School Operations	25,555,101	26,936,784
TOTAL EXPENDITURES	50,121,922	51,388,256

**TOWN OF OXFORD
FISCAL 2026**

**FY22
ACTUAL**

**FY23
ACTUAL**

**FY24
ACTUAL**

**FY25
BUDGET**

**FY26 DEPT
REQUEST**

**MANAGER
RECOMMEND**

**FINCOM
APPROVED**

GENERAL GOVERNMENT

% of Total Budget

6%

MODERATOR

SALARIES

TOTAL SALARIES	200	200	200	200	200	200
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	30	127	1,107	1,600	1,600	1,600
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MODERATOR TOTAL	230	327	1,307	1,800	1,800	1,800
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SELECTMEN

SALARIES

BOARD OF SELECTMEN (4 @ 2,000)	12,220	6,820	8,092	8,000	8,000	10,500
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CHAIRMAN	1,100	1,100	208	2,500	2,500	
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ALL OTHER SALARIES	-	4,412	94,978	103,285	98,092	71,323
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TOTAL SALARIES	13,320	12,332	103,278	113,785	108,592	81,823
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	11,305	21,211	26,082	23,150	23,150	24,500
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SELECTMEN TOTAL	24,625	33,543	129,360	136,935	131,742	106,323
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TOWN MANAGER

SALARIES

TOTAL SALARIES	384,268	456,674	435,420	459,740	467,367	467,367
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	14,953	24,325	23,174	15,000	7,200	7,200
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TOWN MANAGER TOTAL	399,221	480,999	458,594	474,740	474,567	474,567
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FINANCE COMMITTEE

SALARIES

TOWN OF OXFORD FISCAL 2026		FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
	TOTAL SALARIES	1,000	1,000	1,000	1,000	1,000	1,000	
<u>SERVICES & 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	
FINANCE DEPARTMENT								
<u>SALARIES</u>								
	TOTAL SALARIES	477,980	447,797	486,160	531,117	542,177	449,932	
<u>SERVICES & 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	
LEGAL SERVICES								
<u>SERVICES & 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
HUMAN RESOURCES/PERSONNEL BOARD								
<u>SALARIES</u>								
	TOTAL SALARIES	145,956	91,014	91,894	127,905	130,101	107,500	
<u>SERVICES & 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	
TOWN CLERK								
<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	
INSPECTIONAL SERVICES								
<u>SALARIES</u>								
	TOTAL SALARIES	360,257	373,823	424,693	483,295	518,829	484,870	
<u>SERVICES & 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	
MEMORIAL HALL								
<u>SALARIES</u>								
	TOTAL SALARIES	22,927	49,662	52,365	55,000	57,000	55,000	-
<u>SERVICES & 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
GENERAL GOVERNMENT TOTAL		2,543,474	2,798,486	3,065,473	3,325,473	3,309,627	3,164,914	3,164,914 *
PUBLIC SAFETY		% of Total Budget			11%			
POLICE								
SALARIES								
	TOTAL SALARIES	2,473,885	2,589,958	2,542,344	2,957,901	3,054,629	2,980,422	-
SERVICES & SUPPLIES								
	TOTAL SERVICES & SUPPLIES	179,459	127,203	217,016	133,400	158,000	129,900	-
CAPITAL OUTLAY								
	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	
EMS/FIRE								
SALARIES								
	TOTAL SALARIES	1,640,445	1,771,303	1,955,801	2,180,100	2,271,780	2,175,611	
SERVICES & SUPPLIES								
	TOTAL SERVICES & SUPPLIES	249,706	256,774	240,815	249,750	249,750	248,750	-
CAPITAL OUTLAY								
	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	
EMERGENCY OPERATIONS CENTER(EOC)								
SALARIES								
	TOTAL SALARIES	-	-	-	-	-	-	-
SERVICES & SUPPLIES								
	TOTAL SERVICES & SUPPLIES	188	-	-	-	1,000	-	-

**TOWN OF OXFORD
FISCAL 2026**

FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
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EOC TOTAL	188	-	-	-	1,000	-
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ANIMAL CONTROL

SALARIES

TOTAL SALARIES	64,659	70,262	73,842	87,708	88,835	86,835	-
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	10,056	8,875	15,994	13,350	13,350	10,350	-
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ANIMAL CONTROL TOTAL	74,715	79,137	89,836	101,058	102,185	97,185	
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PUBLIC SAFETY TOTAL	4,725,666	5,003,288	5,193,362	5,712,209	5,927,344	5,721,868	5,721,868 *
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PUBLIC WORKS

% of Total Budget	8%
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DEPARTMENT OF PUBLIC WORKS

SALARIES

TOTAL SALARIES	2,000,053	2,054,054	2,208,823	2,507,873	2,550,730	2,335,074	-
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	1,258,014	1,409,214	1,453,131	1,494,950	1,540,804	1,408,042	-
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	20,656	13,931	70,350	-	-	-	-
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PUBLIC WORKS TOTAL	3,278,723	3,477,199	3,732,304	4,002,823	4,091,534	3,743,116	
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MUNICIPAL UTILITIES

SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	428,805	433,824	452,059	460,000	465,000	455,000	-
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MUNICIPAL UTILITIES TOTAL	428,805	433,824	452,059	460,000	465,000	455,000	
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TOWN OF OXFORD FISCAL 2026		FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
PUBLIC WORKS TOTAL		3,707,528	3,911,023	4,184,363	4,462,823	4,556,534	4,198,116	4,198,116 *
HUMAN SERVICES		% of Total Budget			1%			
COUNCIL ON AGING								
SALARIES								
TOTAL SALARIES		120,256	131,816	145,016	169,260	157,019	157,019	-
SERVICES & SUPPLIES								
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
VETERANS' SERVICES								
<u>SALARIES</u>								
	TOTAL SALARIES	19,682	23,770	22,878	27,123	27,694	27,694	-
<u>SERVICES & 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	
HUMAN SERVICES TOTAL		314,435	290,784	315,069	384,144	382,686	370,586	370,586
CULTURE AND RECREATION		% of Total Budget			2%			
LIBRARY								
<u>SALARIES</u>								
	TOTAL SALARIES	311,734	345,893	364,163	387,952	396,532	396,532	-
<u>SERVICES & 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	
COMMUNITY CENTER								
<u>SALARIES</u>								
	TOTAL SALARIES	103,478	147,714	171,937	210,466	226,679	217,019	
<u>SERVICES & 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	
HISTORICAL COMMISSION								
<u>SALARIES</u>								

TOWN OF OXFORD FISCAL 2026		FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
	TOTAL SALARIES	496	786	503	1,000	1,000	1,000	-
SERVICES & SUPPLIES								
	TOTAL SERVICES & SUPPLIES	50	168	176	650	650	650	-
	HISTORICAL COMMISSION TOTAL	546	954	679	1,650	1,650	1,650	
CELEBRATIONS								
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	
CULTURE AND RECREATION TOTAL		711,513	770,021	843,018	895,122	927,537	911,877	911,877 *
DEBT SERVICE		% of Total Budget			3%			
DEBT FINANCING								
	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	
DEBT SERVICE TOTAL		1,297,226	1,346,250	1,120,650	1,116,981	1,167,466	1,422,466	1,422,466 *
EMPLOYEE BENEFITS		% of Total Budget			21%			
RETIREMENT & INSURANCE								
	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	1,206,612	1,212,217	1,301,504	1,553,440	1,971,752	1,971,752	

TOWN OF OXFORD FISCAL 2026	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
SCHOOL HEALTH INSURANCE	4,200,043	4,242,217	4,331,304	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	
EMPLOYEE BENEFITS TOTAL	7,525,321	7,857,903	8,335,731	9,101,195	10,620,324	10,620,324	10,620,324 *

SEWER

% of Total Budget

1%

SEWER ENTERPRISE

SALARIES

TOTAL SALARIES	7,975	10,303	12,793	17,891	18,180	18,180	-
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SERVICES & SUPPLIES

TOTAL SERVICES & SUPPLIES	410,041	420,420	437,918	449,774	427,541	427,541	-
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	8,192	-	1,884	6,000	-	-	-
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SEWER ENTERPRISE TOTAL

426,208	430,723	452,595	473,665	445,721	445,721	445,721 *
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WATER

% of Total Budget

0.2%

WATER ENTERPRISE

Debt Service:

MATURING DEBT	76,358	71,358	71,358	71,358	71,358	71,358	
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LONG TERM INTEREST	20,836	17,871	14,999	12,131	9,554	9,554	
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TOTAL SERVICES & SUPPLIES	97,194	89,229	86,357	83,489	80,912	80,912	-
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WATER ENTERPRISE TOTAL

97,194	89,229	86,357	83,489	80,912	80,912	80,912 *
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EDUCATION

% of Total Budget

44%

TOWN OF OXFORD FISCAL 2026	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY26 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
SCHOOL DEPARTMENT							
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	
EDUCATION TOTAL	20,009,634	20,916,781	21,750,527	23,039,766	23,844,824	22,724,941	22,724,941 *

FY22	FY23	FY24	FY25	FY26 DEPT	MANAGER	FINCOM
ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOMMEND	APPROVED

BUDGET SUMMARY

(0)

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

\$ 1,794,870.00

SEWER ENTERPRISE RETAINED EARNINGS

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