

Fiscal Year 2024 Budget

Town of Oxford, Massachusetts





Table of Contents

GFOA Award FY2023	1
Section 1 – Introductory Information	2
Budget Message.....	3
Town-wide Goals & Strategies.....	13
Town Organization Charts	17
Schedule of Full-Time Equivalent Positions	19
Budget Strategy & Process.....	20
Section 2 – Financial Overview	23
Revenues & Description of Funds.....	24
Basis of Accounting.....	30
Budgeting	31
Funds & Department Relationship Matrix.....	35
Consolidated Financial Schedule	44
Fund Balance/Free Cash Trends	47
Revenue & Expenditure History.....	49
Financial Forecast	50
Section 3 – Departmental Budgets	55
General Government	56
Executive Office (Selectman, Town Manager & Legal Services)	57
Finance Department	
Accounting/Finance Director	65
Assessors.....	69
Treasurer/Collector.....	73
Human Resources.....	77
Town Clerk.....	80
Land Management	
Inspectional Services & Planning	84



Health Department	88
Cable Access/PEG	92
Public Safety.....	97
Police Department.....	98
Animal Control.....	105
EMS/Fire Department	110
Emergency Operations Center.....	115
Public Works & Utilities	116
Department of Public Works	117
Sewer Enterprise.....	126
Water Enterprise.....	127
Human, Culture & Recreational Services.....	128
Oxford Community Center	129
Council on Aging/Senior Center	135
Oxford Free Public Library	139
Veterans' Services	144
Historical Commission	148
Celebrations.....	148
Section 4 – Oxford Public Schools.....	149
School Department.....	150
Oxford Public Schools District Improvement Plan	153
Oxford Public Schools Organization Chart.....	158
Section 5 – Non-Departmental & General Operations	159
Information Technology	160
Memorial Hall (Town Hall) Operations.....	161
Municipal Operations Utilities (Telecomm, Fuel & Hydrants)	162
Moderator	163
Finance Committee	163
Employee Benefits, Retirement & Insurance	164



Debt Service.....	165
Section 6 – Capital & Debt	166
Capital Budgeting Overview	167
FY2024 Capital Outlay Summary	170
FY2024 Capital Project Detail	171
Capital Improvement Plan (CIP)	190
Debt Overview	193
Combined Debt Service	196
Maturity Schedule	197
Section 7 – Appendices	198
Community Profile & Supplemental Statistical Data.....	199
Financial Policies.....	203
Glossary	244



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Oxford
Massachusetts**

For the Fiscal Year Beginning

July 01, 2022

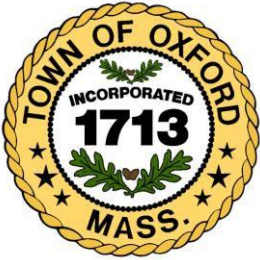
Christopher P. Morill

Executive Director



Introductory Information





*Jennifer M. Callahan
325 Main Street
Oxford, MA 01540
Phone (508) 987-6027 ext. 8
manager@oxfordma.us*

FISCAL YEAR 2024 BUDGET MESSAGE

To the Honorable Board of Selectmen, Finance Committee, other Elected and Appointed Officials,
Oxford Residents and Business Owners:

In accordance with the Town Charter, I am pleased to present the proposed Fiscal Year 2024 Budget (FY24). This budget includes the most up to date state revenue projections as well as all of the departmental and school expenditures I am recommending in order to provide necessary public services and programs. Additionally, this recommended budget is based upon known recurring revenues.

This spending plan is the result of dozens of meetings and discussions held with the departments, school administrators, boards, committees, commissions, and residents to better understand desired goals, objectives, priorities, and plans for the upcoming fiscal year. The FY24 budget reflects reasonable spending increases based upon prioritized departmental service needs and objectives. The recommended total expenditure budget is \$47,126,876 which represents an increase of \$1,630,247 or 3.58% increase over the prior fiscal year.

After four and half years, Oxford's financial health has markedly improved with greater savings, enhanced efficiencies and improved public services. As Town Manager, I remain dedicated to applying best financial practices across every town department. This includes supporting effective processes, employing the most qualified personnel, and creating efficiencies where practicable. Once again, our most recent independent Financial Audit conducted by Roselli, Clark and Associates did not make any management recommendations due to the fact there were no significant findings to address or improve upon.

For the second year in a row, Oxford received the "Distinguished Budget Presentation Award" from the respected Government Finance Officers Association (GFOA) of the United States and Canada. Oxford is one of only 35 communities of the 351 cities and towns of Massachusetts which has achieved this national distinction. Receiving such a prestigious award two years in a row is not a coincidence! This is a true testament to the building of a comprehensive budget document as well as to the commitment of increased budget transparency. As detailed in our FY 2024 Budget Document, management staff shall be aligning departmental goals within the broader context of Town goals. Additionally, as Town Manager I will continue to focus on the following key financial best practices:

- Conservative Forecasting & Budgeting
- Increasing Revenues

- Building Reserves
- Leveraging Grant Assistance
- Investing in Town Infrastructure

Financial Forecast

To achieve long-term best practices with respect to budgeting, expenditures should never exceed sustainable revenues. This includes not using one-time revenues for operational expenses. Constructing a realistic expenditure budget based upon conservative revenues projections results in improved levels of services for residents and the ability to build financial capacity for the future. This allows the Town to grow services and program offerings to residents and businesses in a gradual, yet sustainable manner.

Post-pandemic, the state has continued to collect record-setting revenues. At the local level, we likewise see some local receipts continue to increase, particularly related to new business growth. Additionally, revenues for certain program offerings and services, like those offered by the Oxford Community Center, Inspectional Services and Senior Center, continue to gradually rebound since the pandemic. Despite such positive revenue news, overall the nation is currently experiencing an inflation rate of over 6% which has increased the cost of all goods and services across all industries resulting in increased governmental expenditures to maintain level services.

During the past two years, record housing sales and increased market rates have increased the Town's overall property values, while substantially decreasing the actual tax rate which this year is set at \$13.64 per 1,000. The Town just completed its State required five year assessment of all properties which must reflect 100% fair market value and be audited by the Department of Revenue for accuracy. The overall revaluation resulted in capturing value which allowed the Town to certify a significant increase (\$210,999) in new growth when compared to the previous 3 years for a total of \$541,332 with 77% of it coming from Commercial, Industrial and Personal Property classifications. The Oxford trends in economic expansion and housing development indicate continued future growth which shall similarly contribute to favorable growth in the tax base for the Town.

With Governor Maura Healey's first budget, she recommends increases to Local Aid in some significant ways above projected revenue consensus figures. Education Aid (Chapter 70), Unrestricted Government Aid, Library Aid, and Regional School Transportation under her proposal would respectively increase over fiscal year 2023 by 9.8%, 2.0%, 10.0% and 18.1%. These increases are achieved without utilizing the Commonwealth's Stabilization Fund which reflects the strength of the State's economy.

Budget Revenues

The total FY24 revenue budget is derived from three major sources and with offsets of state aid and assessments nets a total of \$45,766,827 available for operations. The first source is the tax levy which is comprised of local real estate and personal property tax. This revenue source makes up 57.7% of the total budget. The tax levy amount for FY 24 budget is \$ 27,177,972. The annual tax levy is determined by two factors: the proposition 2½ allowable increase of \$679,449 and new growth

estimated at \$300,000. Local receipts make up 7.2% of the total budget or \$3,407,000. Local receipts includes such various items as motor vehicle excise taxes and overdue library fines. The least and smallest funding sources are the estimated revenues from our sewer and water enterprise funds at \$577,099.

Governor Healy released her FY24 budget recommendations on February 23, 2023 with the initial total State Aid figure of \$13,689,928. This proposed amount for State Education (Chapter 70) and Local Government aid together makes up approximately 29.0% of the total revenue budget. The Governor's Budget (House 1) represents the preliminary phases of the State's budget development process. Oxford's Financial Management Team normally use these initial figures as a conservative approach to build the annual budget.

At this preliminary stage, Oxford's Chapter 70 is anticipated to be increased (\$247,012) for a total of \$10,955,056, while Charter School Reimbursement decreased to \$85,254 for a total of \$11,040,310 in proposed funding. However, this amount is offset by state education assessments. The good news is the assessments have actually decreased from the previous fiscal year by \$109,236 because fewer students are choosing out of the district schools or attending charter school alternatives. This means there is a proposed total of \$10,122,471 in education funding for FY24. This increase is due to the Governor's commitment to the 2019 Student Opportunity Act which includes improvements to the school foundation budget, adding weight for low-income students, English Language Learners, special education costs, and school employee health benefits. Additionally, Unrestricted General Government Aid is expected to be increased by \$47,639 for a total of \$2,429,602.

Every year we are hopeful that the Legislature will increase the State Aid figures beyond the Governor's proposals during budget deliberations. However, the Manager's Budget Recommendations are based on the conservative figures from the Governor's Budget which this year are actually more substantial than in previous recent years.

Budget Expenditures

The total expenditures proposed for FY24 Budget is \$47,126,876. The largest area of the recommended expenditures is for Education (45.9%) which funds both the Bay Path Regional Vocational Technical High School and the Oxford Public School District operational budgets. This budget recommends a 9.5% or \$149,674 increase for the Bay Path Regional School District over the FY23 budget to support both the operational budget as well as the debt service for previous capital improvements. Additionally, this budget recommends an increase of 3.0% or \$580,178 for Oxford Public Schools over the FY23 budget. As much of the COVID-related grant funding comes to an end, this budget provides additional needed support to our schools to provide students with the highest quality public education. The School District is in its final year of a 3 year federal and state pandemic recovery effort that directed a substantial amount of ESSER grant funding totaling \$4,443,596 to help support school systems and in-class teaching.

The second largest budget area (11.2%) supports Oxford's Public Safety Departments. Public Safety operations represent \$5,290,490 of the expenditures in the recommended FY24 budget. This

translates into a \$92,432 recommended increase for the Fire/EMS budget and a \$140,507 recommended increase for the Police budget. With the much deserved retirement of Chief Anthony Saad, a professional search is already well underway. The salary line for the Chief position has a recommended increase of \$15,000 to reflect market area trends for experienced Police Chiefs in an effort to attract qualified candidates. The recommended budget provides \$60,000 for a new police cruiser as well as contractual obligations for both Police and Dispatch personnel.

Last year, with the waning of the pandemic, Town Meeting recognized and supported the need for additional Fire-EMS personnel in order to provide essential coverage and response from Oxford's two Fire Stations. This year's recommended budget reflects that additional shift support in the salary lines of "Firefighter/Basics" which increased \$207,599. In addition, the current labor contract for Firefighter-EMS personnel is set to expire on June 30, 2023. Management has already begun negotiations with Union Officials to come to terms on a successor three-year contract. Remaining market competitive with surrounding towns' contractual wages is a shared concern for both labor and management teams in terms of the retention and recruitment of skilled personnel.

Employee benefits, property, and liability insurance comprise the third largest area of the budget at 17.9% or \$8,435,661 of the recommended FY24 budget. The cost of employee benefits is increasing approximately 5.8% resulting in a \$464,199 increase over the FY23 budget. Retirement expenditures is the second largest budget component of the FY24 Employee Benefits budget for the total of \$2,992,961. This is a \$224,199 (8.1%) increase from the previous year. The majority of the increase comes from the Town being obligated to the Worcester Regional Retirement System (WRRS) for an Unfunded Accrued Liability payment on an annual basis. For this upcoming fiscal year, a payment of \$1,939,303 is due. This annual payment will continue until 2036 which means a significant portion of operational funding will continue to be redirected towards retirement costs.

The largest budgetary component of Employees Benefits for FY24 is the Group Health Insurance budget line that reflects a \$220,000 increase over last year for a total of \$4,550,000. Last year, Oxford was forced to find a new Health Insurance Provider after Fallon Health announced it no longer would provide coverage plans for municipalities. This year's overall health insurance costs with the Town's new provider, Massachusetts Strategic Health Group (MSHG), will increase 6.0% which has been accounted for in the recommended budget figures. This increase is considered more modest than those facing other communities which is a testament to the municipal consortium negotiating approach to determining plans, benefits and premium costs through MSHG.

The Oxford DPW oversees seven operating divisions including Engineering and Administration, Highway, Cemeteries and Grounds, Fleet Maintenance, Sewer, Forestry, and Facility Maintenance. The DPW plans, constructs, and maintains the Town's infrastructure to support and enhance quality of life, public safety, environmental sustainability, and economic growth. The overall Public Works expenditure category encompasses a diverse scope of public service responsibilities reflecting and comprises 9.1% of overall proposed FY24 Budget.

For FY24, I am recommending an increase in funding for a total appropriation of \$3,833,749. This is an 8.7% increase over FY23. The majority of the \$309,312 increase reflects realistic contracted systems maintenance agreements, adheres to staff steps in accordance with the DPW Pay Plan, provides for an Apprentice Mechanic position to address retirement succession planning, and funds an Assistant DPW Director/Engineer position to better meet time-sensitive project design and engineering needs. Additionally, this budget includes lease payments for equipment vehicles, a \$10,000 decrease in snow-ice overtime in response to a trend reflecting more mild winters as well as a \$12,300 decrease in professional services. While increasing purchase of services or contracted maintenance, other line items for ordinary maintenance and supplies were decreased for a total of \$36,000. Further modest increases are provided to reasonably maintain light equipment operations, winter maintenance, highway equipment rental, landscaping supplies, seasonal help as well as facilities maintenance hours.

The final areas of budget expenditures concern general government, human services, and culture and recreation. The category of General Government mainly reflects all Town Hall operations and overall comprises 6.7% of the proposed total recommended FY 24 Budget. Other expenditures associated with Culture/Recreation (1.8%) as well as Human Services (.8%) account for smaller, but no less important categories of the total budget.

The total recommended for General Government categories is \$3,163,683 which is a \$138,066 (4.5%) increase from the previous fiscal year. Once again, this budget prudently provides operationally for \$100,000 in Reserve Funding under Finance Committee oversight. Downward FTE adjustments are recommended in some existing departmental administrative positions (Clerk, Selectmen, and Human Resources) which reflect shifting departmental responsibilities and needs. A float position or senior tax assistance worker shall be available should a departmental need arise. After a prolonged decrease in staffing, prompted by the retirements of both former Assistant Assessors, this budget recommends \$40,000 to fund a Data Collections Clerk to enhance office capability for increased field assessments. Use of outside professional services has decreased in some Departments (ex. Land Management \$14,870; Manager-Selectman \$10,000) where there have been recent hires of professional staff, while increased in other areas where institutional knowledge has been lost due to retirements (ex. Assessors \$17,400).

Legal Services has been increased again this year by another \$25,000 for a total of \$150,000 to fund the ongoing increased costs due to litigation. The Town has experienced a more than 50% increase in costs over the last two years due to only a handful of legal cases.

With the easing of the pandemic, our Human Services departments, such as the Senior Center, have become fully engaged and are seeking to expand nutritional services and activity programs. With the recent 2020 Census, the Town's state formula grant has seen a significant increase that will now be an annual revenue stream to support the Senior Center over the next ten years. This recommended budget again leverages the State Senior Formula Assistance Grant to provide for a modest level of Activities Coordination, hire a part-time Assistant Director and to support the existing Culinary Supervisor position. The new part time Assistant Director position can provide much needed

additional support in the areas of office management, outreach services, transportation scheduling and event planning. Overall, with a nominal increase of \$9,232, the recommended budget is basically level funded at \$192,767 because of such grant support.

There is also a recommended decrease to the Veterans Services budget from the previous year by \$51,662 mainly due to a decline in the Town's actual caseload requiring veterans' beneficiary payments. However, the recommended budget does provide for a reasonable measure of financial accommodation (five additional cases) should the caseload increase in the upcoming year. The total recommended budget for Veteran Services is \$187,746 which is a decrease from the previous year.

Culture and Recreation Services includes operational expenditures associated with our public library, community center, historical, celebrations, and recreational programs. The total recommended for this category is \$865,826 which is a \$58,474 increase from FY23. Within this budget category, our public library's budget funding is recommended at \$529,831, a modest increase of \$24,498 from the previous year. This funding level is consistent with meeting the State's library funding formula requirements as well as the Library Director's requested programmatic needs and services. The Library will also be leveraging several additional grants this year, including a Cultural Sector Recovery Grant of \$43,030, to enhance its offerings in the areas of culture as well as in the visual and performing arts. Within this category, the Oxford Community Center (OCC) has also been prolific in its offerings year-round, since the waning of the pandemic. Successful community-wide events, coupled with increased participation in ongoing recreation offerings as well as full and half day summer programming, require months of planning and the skillful coordination of countless volunteers. The proposed OCC budget totals \$324,345 with a \$33,476 increase from the previous year that is mostly due to supporting the Part-time Evening and Seasonal staff line item by an additional \$30,000.

In 2020, the Town of Oxford made Public, Educational, and Government Access (PEG) cable services part of its internal operations. We are anticipating over \$160,000 to be available in the PEG Special Revenue fund to offset the PEG operational expenditures. These revenues are received quarterly by the Town from Charter Communications for cable fees. For FY24 we are planning to upgrade the Town Hall recording system and cameras. The existing Town Hall equipment will be repurposed to record the Annual and Special Town Meetings. Since 2020, we have hired a full-time Media Production Coordinator, a Part-time Production Assistant, and per diem videographer. The total FY24 PEG Access budget is recommended at \$159,696, an 11% decrease over FY23.

For Debt Service, the FY24 budget recommendation provides for the financing of \$565,000 in Long Term Debt costs and \$141,868 in Long Term Debt Interest. This FY24 budget recommends an annual expenditure of \$324,800 to address Short Term Debt costs with an additional \$80,000 to cover Short Term Interest payments. The debt for the Chaffee School Addition Project was paid off during FY23 budget year and the debt for the Fire Truck Repair Project is slated to be paid off in FY25. Together, these retired debt items have an annual combined payment of \$315,000. In general, Oxford has little debt issued relative to its overall capacity to borrow, as noted by our Financial Auditors. Oxford's current Moody's Rating is an Aa3, the fourth highest rating. This rating signifies that the Town of

Oxford has financial backing, cash reserves, a low risk of default, and is in a strong position to borrow for future needs. The total FY24 budget for Debt Service, including both long and short-term debt, is \$1,111,668 which is \$286,365 or 20.5% less than FY23. The Town is in an excellent position to consider future borrowing to address outstanding large capital projects. Despite rising interest rates, residents may want to consider tackling some major infrastructure concerns as existing debts are amortized.

Building Reserves

A major indicator of a municipality's overall financial health and stability is the amount of funding set aside in reserves. Such reserves provide flexibility and stability during economic downturn and act as a safety net during unforeseen emergencies. Healthy reserve funds also improve municipal bond ratings. It is important that we contribute to our reserve funds to ensure essential municipal services can withstand cuts to state aid and any future recessions.

As Town Manager, I continue to recommend an aggressive schedule of funding towards both the Town's General and Capital Stabilization Funds. Stabilization Funds are considered "rainy day savings accounts" and are used to intentionally set aside funding for emergencies, unforeseen needs, or for major capital projects. In an effort to "safeguard" such funds from being used haphazardly to support non-emergent situations or non-critical needs, accessing stabilization funding for appropriation requires a two-thirds vote at a Town Meeting.

Oxford's General Stabilization Funding Policy and Plan strives towards the financial benchmark of supporting the Town's operating budget through at least three years of economic hardship, should it ever be necessary. Should such a funding schedule continue as it has for the past five years, it is anticipated that we will reach this level by the year 2050. Holding to this strategic funding policy for FY24, I recommend a transfer of \$250,000 from free cash into our Stabilization Fund to help bring reserves to \$2,220,517 which is 4.7% of the FY24 Total Expenditure Budget. The Department of Revenue recommends a municipality's stabilization fund be at least 5% of the total budget. Approval of this FY24 funding recommendation will put the Town ahead of meeting the State's benchmark by an entire fiscal year.

Oxford now also has a Capital Stabilization savings account. However, transfer recommendations into this account normally occur at the Fall Town Meeting. At the 2022 Special Town Meeting, voters approved an additional \$100,000 be placed in the Capital Stabilization Fund which increased the current balance to \$399,725. Together, the combined balances in the stabilization and capital stabilization accounts will exceed the recommended DOR benchmark totaling 5.6%.

Certified Free Cash is another indicator of a community's financial viability. The Department of Revenue recommends a municipality have a total certified free cash amount of between 3-5% of its annual operating budget. The term "free cash" refers to the amount of unexpended departmental budgets and unrestricted funds remaining from the previous fiscal year. This includes any revenues received that exceeded estimates in a given fiscal year. By using best financial practices and conservative estimates, the Town has been able to have the Department of Revenue consistently

certify free cash within the recommended percentages over the last several years. This year, free cash was certified at \$3,178,740 which was 7.0% of the FY23 operating budget.

This level of free cash has allowed Oxford to consistently address important financial goals such as the following:

- Support the Building Improvement to address deferred maintenance
- Build up reserves with healthy deposits
- Increase funding for major capital projects
- Provide significant funds for roadway repair beyond Chapter 90
- Improve energy efficiency of Town buildings

Overall, increased free cash has allows us to provide increased capital repairs to Town buildings and infrastructure without creating an additional tax burden on property owners.

An important reserve fund is known as the Other Post Employment Benefit (OPEB) Trust Fund. This fund is designed to cover post-employment benefits such as healthcare and life insurance costs for retirees. The current balance of the OPEB Fund is \$5,226,927, but these funds are subject to market volatility. We adopted an OPEB Funding Plan in FY19 to ensure Oxford is on track to meet its OPEB liabilities. This strategic funding plan makes incremental yearly increases to the OPEB Trust Fund over a thirty-year period. In accordance with the Funding Plan, this FY24 Budget proposes a contribution of \$70,000.

For the fifth year in a row, I am recommending to fund the Finance Committee Reserve Fund within the operational budget at \$100,000 to have as an additional reserve resource for any unforeseen emergencies. I am also proposing to fund the Compensated Absence Fund with \$50,000 in free cash to offset the cost of any unanticipated employee retirements or separations from service in which the Town has benefits obligations.

Capital Programs & Grants

The Town's infrastructure is addressed by Oxford's financial policy objective to provide routine funding its capital programs. This year's capital budget continues to address a backlog of infrastructure repair and deferred maintenance as well as focusing on replacement where needed. As the Town's infrastructure ages, it is essential to make improvements to roads, bridges, buildings, and equipment.

A multi-year Capital Plan allows the Town to address needed improvements, but also stagger such capital projects over a number of years based on prioritization. Annual planning seeks to provide for placing the least cost burden on taxpayers, while addressing infrastructure and equipment needs. From this multi-year plan, a Capital Improvement Program is recommended annually to voters for approval at the Annual Town Meeting. Making timely repairs and phasing in system replacements allows the Town to maximize the life expectancy of its existing infrastructure – prior to needing more expensive repairs or complete replacements of building systems and equipment.

As part of the FY24 budget, I am recommending the Town continue to aggressively address its infrastructure needs and fund projects on its Capital Plan to the greatest extent possible. The Department of Revenue recommends using one-time revenues, as opposed to the operational budget, to fund one-time expenditures such as those listed in the Town's Capital Plan. Certified Free Cash, as a one-time revenue source, is an important financial mechanism to use to address annual capital project requests. This past year, free cash was certified earlier than ever allowing for the Finance Committee, Town Manager and Department Heads to review existing capital project needs in advance of both the special and annual town meetings.

As a result of such advanced planning, I am asking for support to fund a significant Capital Improvement Program at a total of \$2,565,490 which includes the following recommended appropriations:

- \$930,000 for Roadway/Dam/Bridge/Culvert Engineering, Repair, Restoration & Improvement
- \$500,000 for the Building Improvement Fund
- \$180,000 for DPW Fleet Repair or Replacement
- \$25,000 for Ruel Field Improvements
- \$25,000 for Cemetery/Grounds Equipment
- \$500,000 for Town Hall Wheelchair Ramp Improvements
- \$30,490 for Green Communities Local Grant Match
- \$375,000 for Ambulance 1 Replacement

With this recommended Capital Program funding, the Town will once again be able to make the major commitment of matching the FY24 State's Highway Chapter 90 funding of \$505,318 with \$500,000 in local appropriations for roadway rehabilitation as well provide significant funding of \$350,000 for improvements to the Harwood Street Bridge. Additionally, two major items being funded through the Building Improvement Fund will include replacing the Senior Center roof (\$100,000) and replacing the Chiller and HVAC Controls (\$298,000) at the Library.

Since becoming Town Manager, improving accessibility has been a major priority from the formation of a Disability Committee, to adoption of an actual Disability Commission, to the local adoption of the statute regarding Handicapped Parking fines, to updating our ADA Transition Plan to providing for accessibility improvements across multiple town properties, including our Town Common at Joslin Park. This past fall, the Manager's Office applied for and received two disability-related grants totaling over \$225,000. The recommended Capital Improvement Program continues to proactively address long overdue ADA improvements by funding a new ADA compliant ramp and entry to the Town Hall building. The current deteriorating and non-compliant ramp is over 43 years old.

Without question, Town Management has been diligent in pursuing one-time revenue sources such as grants, legislative earmarks and beneficial financial agreements. Since the fall of 2018, we have collectively applied for more than \$20 million in grant funds. We continue to have a very successful track-record in securing many grants which has allowed the Oxford to proactively address a

multitude of projects outside of the operating budget and/or capital program spending. The professional skill and team approach demonstrated by staff to seek out and pursue grants remains an important management strategy. It continues to move the Town forward in addressing a record number of capital planning needs and projects that are important to not only the current generation of residents, but to the many future ones to come.

Conclusion

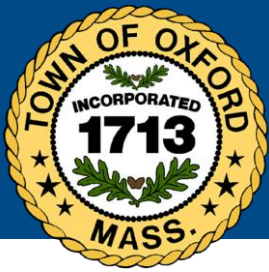
This FY24 budget is the culmination of hundreds of hours of work and collaboration between Town Department Heads, the School Department, Finance Committee, and all other Oxford Boards, Committees, and Commissions. The collaborative approach to the budget process strives for an equitable allocation of resources and embraces a team model to provide for the needs of the community. The FY24 budget recommendations serve as a pathway to address the diverse and essential needs of the public, while keeping local taxation at a minimal level.

In closing, I would like to thank everyone who has contributed to this process. Finalizing an annual municipal budget is truly an arduous, yet rewarding journey. The culmination of the budget process embodies all that is positive in the name of public service in an effort to improve the quality of life for the whole of the community to enjoy. I am humbled by the dedication of everyone who is committed to improving this Town. I look forward to working with the Oxford community to finalize the FY24 budget and continue to provide high quality public services for the residents of Town. Onward Oxford!

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer M. Callahan". The signature is fluid and cursive, with the first name "Jennifer" being more prominent than the last name "Callahan".

Jennifer M. Callahan
Town Manager



Town of Oxford

TOWNWIDE GOALS & STRATEGIES



Townwide Goals & Strategies Development

Like any successful organization, the Town of Oxford must have a strategic vision to ensure that our programs, services and initiatives are aligned towards a better future. With our guiding goals of Employee Performance & Growth, Economic & Financial Stewardship, Safe & Connected Community, Environmental Stewardship, Community Engagement, and Historic Preservation, we can continue moving Oxford onward while providing the quality services and infrastructure that makes Oxford a desirable place to live and work. The plan on the next few pages sets forth our Town's priorities and commitments from July 1, 2023 through June 30, 2024 and beyond.

The plan was developed with input from the broader community through the development of the Master Plan as well as through listening to feedback from residents and department heads. The Town will continue to foster an environment that creates jobs and will partner with community organizations and regional partners which make a local impact.



Through innovation and vision, we are committed to making improvements that benefit the lives of residents, business owners, and visitors. Finally, while the Town will accomplish many initiatives in the next five years, the additional resources, expertise, and community pride that are essential to accomplishing the strategies laid out in this plan can be found in every corner of our community.

We look forward to working together to ensure that Oxford continues to move onward.



Town of Oxford

TOWNWIDE GOALS & STRATEGIES



EMPLOYEE PERFORMANCE & GROWTH

Enhance employee performance and satisfaction, boost productivity, reduce turnover, and enhance culture in the workplace.

OBJECTIVES		INITIATIVES	
1	Attract and retain diverse and talented employees	1. Foster a culture of employee appreciation and learning	2. Continue the culture of celebration where employees can bond as a team and plan more social development opportunities
			3. Allow for a work-life balance with employees' work schedules
	Increase employee collaboration, innovation, and learning	1. Hold monthly department head meetings	2. Implement online training platform and incorporate trainings into performance evaluations
2			
	Streamline and document policies & processes to provide clear employee expectations	1. Successfully transition the Oxford Police Department administration with succession planning	2. Negotiate a new collective bargaining agreement for Fire/EMS Department
3			3. Update Library and OCC policies and procedures for clarity on daily tasks

ECONOMIC & FINANCIAL STEWARDSHIP

To steward public assets and support a vibrant economy where there is opportunity for jobs and entrepreneurship that position Oxford for the future.

OBJECTIVES		INITIATIVES	
1	Make Main Street a destination with diverse options for work, live, and play	1. Conduct sewer study for bringing sewer further down Main Street to encourage businesses to locate there	2. Continue and maintain downtown beautification initiatives
			3. Increase access to municipal properties via ADA Improvements
2	Increase revenues by following best financial practices	1. Timely processing of tax takings, town auctions, and expedition of Land Court proceedings	2. Add Data Collector to Assessor's Office, improve permit processes, and issue supplemental tax bills
		4. Pursue grant and other funding to accomplish one-time projects	3. Timely submission of state reporting and completion of successful audits without material findings
			5. Develop a strategic plan for the Fire/EMS Department for the efficient allocation of resources



Town of Oxford

TOWNWIDE GOALS & STRATEGIES



SAFE & CONNECTED COMMUNITY

To preserve and protect life and property through the fair and effective delivery of Town services.

OBJECTIVES

INITIATIVES

1	<i>Invest in facilities and infrastructure that support public safety</i>	1. Begin construction to rehabilitate McKinstry Dam and construction of the sewer extension on Route 20	2. Finalize design and construction of elementary schools exterior siding, Senior Center roof, and Fire HQ roof	3. Clean and paint Harwood St. bridge, complete Church St. sidewalks and Fremont St. and Sigourney St. improvement projects
		4. Implement new and updated Pavement Management program	5. Add additional staffing to DPW to supplement existing staff and enhance project management and completion	
2	<i>Implement a variety of methods to ensure the health and safety of residents and businesses</i>	1. Create a nuisance bylaw, implement trailer park permits	2. Provide flu clinics to the general public	3. Implement Police reform mandates, maintain current police staffing levels, and implement the use of body cameras
		4. Replace Ambulance #1 to continue the current levels of service provided by Fire/EMS	5. Complete insurance services organization fire suppression rating schedule	

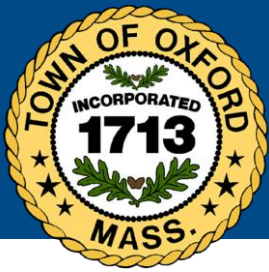
ENVIRONMENTAL STEWARDSHIP

To mitigate effects of climate changes through management of Town resources, partnerships, and natural environment.

OBJECTIVES

INITIATIVES

1	<i>Reduce carbon footprint</i>	1. Maintain Green Community Status and continue with projects that reduce our carbon footprint by increasing efficiency	2. Continue the Trees for Trees Program to replace and maintain public shade and flowering ornamental trees through strategic plantings and removal of priority hazard trees	
2	<i>Invest in green infrastructure and build community resilience</i>	1. Invest in energy efficient HVAC systems and weatherization of town buildings	2. Continue with energy efficiency lighting upgrades in Town facilities	3. Participate in aggregation programs with green supplier options



Town of Oxford

TOWNWIDE GOALS & STRATEGIES



COMMUNITY ENGAGEMENT

To involve those who live, work, and visit Oxford by building community and creating a place for everyone.

OBJECTIVES

INITIATIVES

1

Increase and facilitate public transparency and information sharing

1. Codification of the Town By-Laws and Charter and make available online

2. Create GFOA Budget document and publish financial information on Town website

3. Utilize online permitting software to issue renewal notifications

4. Research, solicit, and purchase software to integrate with the Town's Financial software and the Town website to securely make payable information available to the public

2

Engage the community by using a variety of resources

1. Upgrade the cable broadcasting equipment in Town Hall for improved media

2. Begin production on the "Onward Oxford" video series and feature various Town Departments

3. Develop presentations and campaigns to educate the public regarding animal safety

4. Cultivate a core group of volunteers to assist with various tasks

5. Host a series of job fairs to provide the community with career opportunities and assist businesses with staffing needs

6. Solicit Community input for future Public Works and Community Center Facilities

7. Enhance the summer program at Carbuncle Beach by providing half and full day options

8. Promote the Senior Tax Work-Off program, become a SNAP Outreach partner, & educate seniors on the availability of assistance & resources

HISTORIC PRESERVATION

To preserve and protect historic areas, records, and artifacts that give Oxford its' identity.

OBJECTIVES

INITIATIVES

1

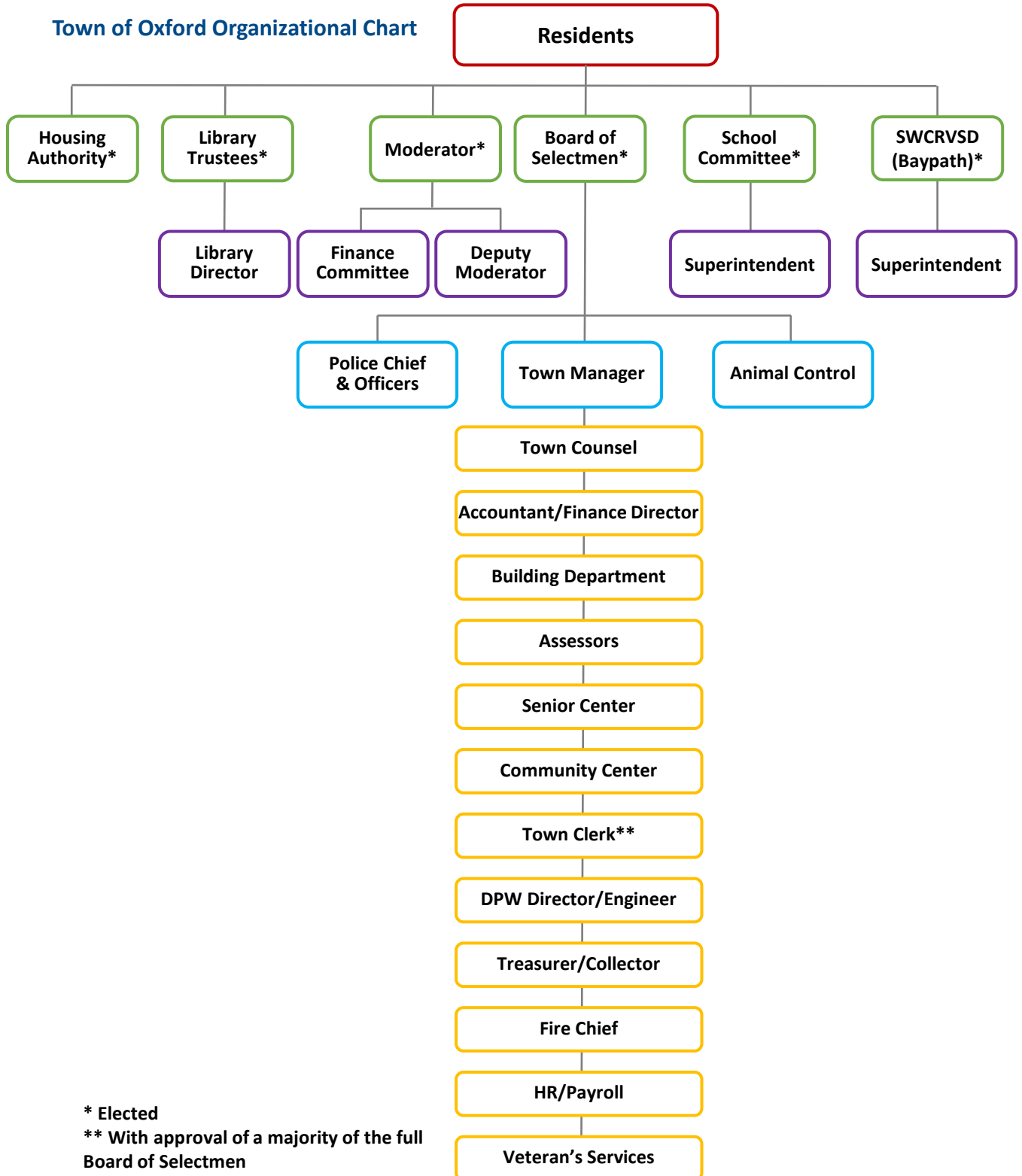
Improve the integrity of historical records and ensure the longevity of documents

1. Historical record preservation, vital records storage, reorganization of the vault storage

2. Implement regular tours of the library basement museum and offer virtual tours online

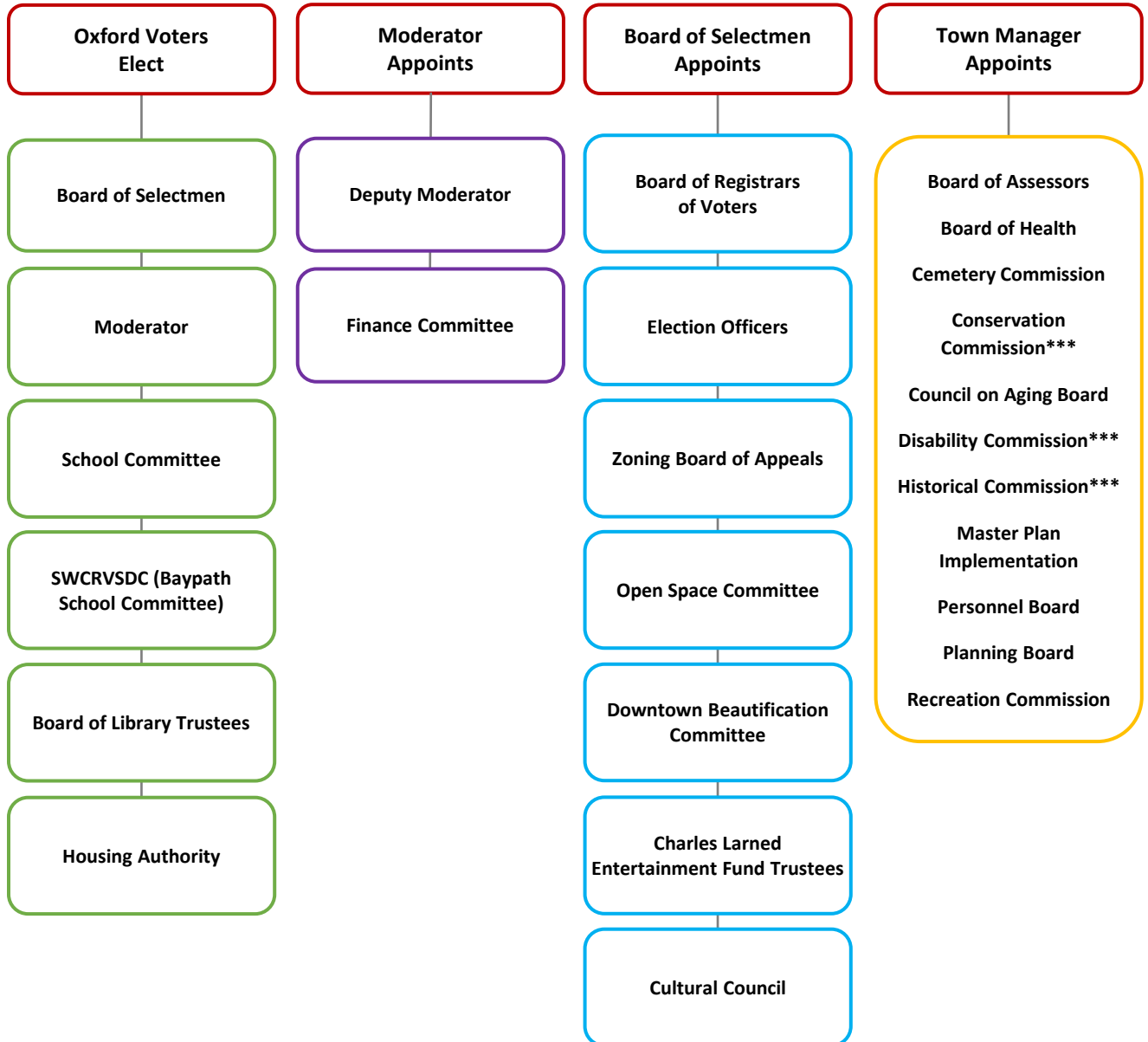


Town of Oxford Organizational Chart





Town of Oxford Boards and Committees



*** Subject to the approval of the Board of Selectmen



Schedule of Full-Time Equivalent (FTE) Positions

	FY20	FY21	FY22	FY23	FY24 Budget	Notes
General Government	14.9	18.0	18.4	19.8	19.0	
Selectmen	-	-	-	-	1.5	
Town Manager	3.0	4.0	3.0	4.5	3.0	
Treasurer Collector	2.9	2.0	2.0	2.0	2.0	
Accounting	2.5	2.0	2.0	2.0	2.0	
Human Resources	1.0	1.5	2.4	2.0	1.0	
Town Clerk	3.0	3.0	3.0	3.0	2.5	Not including poll workers
Land Management	2.5	4.5	5.0	5.3	6.0	
Memorial Hall	-	1.0	1.0	1.0	1.0	
Public Safety	48.7	51	49.9	56.9	56.9	
Police	28.2	29.0	28.5	30.5	30.5	Not including intermittents
EMS/Fire	19.3	20.4	20.0	25.0	25.0	Not including Call Firefighters
Animal Control	1.2	1.6	1.4	1.4	1.4	
Public Works	29.5	31.4	31.8	32.5	34.5	Not including seasonal
Human Services	2.8	3.1	3.9	3.3	4.3	
Council on Aging	2.4	2.7	3.4	2.9	3.9	
Veteran's Services	0.4	0.4	0.5	0.4	0.4	
Culture and Recreation	6.4	6.1	8.6	10.3	10.3	
Library	4.8	4.8	6.4	7.8	7.8	
Community Center	1.6	1.3	2.2	2.5	2.5	Not including seasonal
Historical Commission	-	-	-	-	-	
School Dept	239.5	226.0	230.8	246.6	253.1	General Fund only
Sewer Enterprise	0.2	0.2	0.2	0.2	0.2	
TOTAL	342.20	336.00	343.69	369.75	378.45	



Oxford's Budget Strategy & Process

Guiding Documents

Town leadership and the management team follow a fiscally prudent path to a balanced budget. Two primary documents guide this process:

- The Town's Charter: Chapter 8 – Financial Provisions and Procedures, which can be found at [oxford_charter_2.7.20_0.pdf\(oxfordma.us\)](#)
- The Town's Financial Management & Operations Policies, which are appended to this document in an abbreviated format and can be viewed in their entirety at [oxford_financial_policies_3.8.21.pdf\(oxfordma.us\)](#)

Best Practice Budget Goals

The Town follows best practice guidance on financial management and in developing its budget:

- 1) Maintain essential resident and business services in most cost-effective manner
- 2) Provide proper fiscal management & oversight
- 3) Do not increase expenditures greater than recurring available revenues
- 4) Do not use one-time revenues for operating expenses
- 5) Balance budget with realistic projections & not by under budgeting expenses

Key Budget Objectives





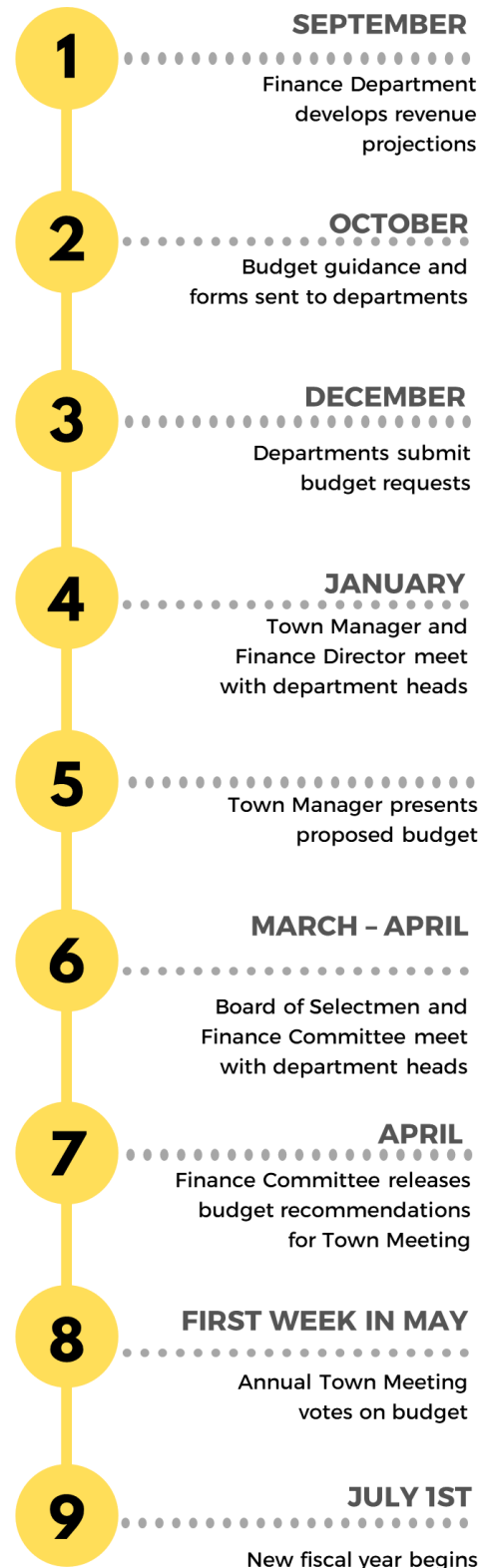
Budget Process

The Town of Oxford's operating and capital budgeting processes begin in early- to mid-fall when the Town's financial staff updates the Town's five-year financial forecast. Pursuant to the Town Charter, by September 1st the Town's departments (including Oxford Public Schools and applicable boards and committees) submit requests for capital projects to the Finance Committee. These requests span a 6-year project horizon and include project cost estimates, timing justifications and an estimated impact on operating budgets. Review of capital requests spans the duration of the overall budget process as the Town's capital investment strategy is developed and vetted and synergy with other Town strategic planning documents is examined.

In early October, the Town Manager meets with the Finance Director and Oxford Public School officials to discuss preliminary budgetary guidelines. At the same time, Finance and Human Resources staff begins to compile position budgets and pay plan guidance, as well as analyze other data with fiscal implications. This can include new or revised legal and regulatory guidelines, economic development activity and other data.

At the end of October, the Finance Department sends budget request forms to all departments, which include the position budgets and any applicable budgetary guidance or issues the department heads should consider when developing their budget. The completed requests are due back to the Finance Director during the first week of December for compilation and presentation to the Town Manager in accordance with the Town Charter. Beginning in early January and continuing through early March, department heads meet individually with the Town Manager and Finance Director to present and review their requests.

Any adjustments or modifications resulting from these internal meetings are then incorporated into the preliminary budget request, which is then presented along with the budget message to a joint meeting with the Town's Finance Committee and Board of Selectmen in mid-March. Follow-up meetings may occur between department heads and the Finance Committee and/or the Board of Selectman.





The Town Meeting warrant closes 36 days prior to Annual Town Meeting, which typically falls in the first week of May.

Concurrently, the Capital Program summary recommended by the Finance Committee is published, followed by public hearings on the proposed capital investments. In early- to mid-April, the Finance Committee issues its recommendations on the budget for inclusion in the warrant articles to be presented at Town Meeting.

One week prior to Town Meeting, the warrant and Finance Committee recommendations are required to be posted pursuant to the Town Charter. Town Meeting convenes during the first week of May to approve, with or without amendments, the warrant articles and included appropriations for operating and capital expenditures.

Implementation of the approved budget begins July 1 with the start of the fiscal year.

Amending the Budget

Amendments may be made at a Special Town Meeting or the subsequent Annual Town Meeting. Also, appropriation transfers may be made between May 1st and July 15th with approval of the Selectmen and Finance Committee in accordance with Massachusetts General Law Chapter 44, Section 33B.

FY2024 Budget Calendar

August 18, 2022	Capital Request Forms sent to department heads
October 1, 2022	Capital Forms due to Finance Director/TM
December 31, 2022	Finance Committee Capital recommendation due to Town Manager
November 4, 2022	Department Budgets distributed
December 23, 2022	Department Budgets due to Finance Director/TM
January 2023	Presentation of School Budget to School Committee
Jan/Feb 2023	School Budget Received by Town Manager
February 23, 2023	Release of Governor's budget
	School Committee Vote on Budget
March 15, 2023	Town Manager's budget message and presentation – Joint Meeting of Selectmen and Finance Committee (at least 45 days prior to Town Meeting)
March 27, 2023	Close Warrant (36 days prior to Town Meeting)
April 5, 2023	Finance Committee FY24 Capital Program Public Hearing
April 11, 2023	Ballot questions due in FINAL form to Town Clerk (35 days prior to election)
April 26, 2023	Finance Committee recommendations are available (7 days prior to Town Meeting)
May 3, 2023	Annual Town Meeting



Financial Overview



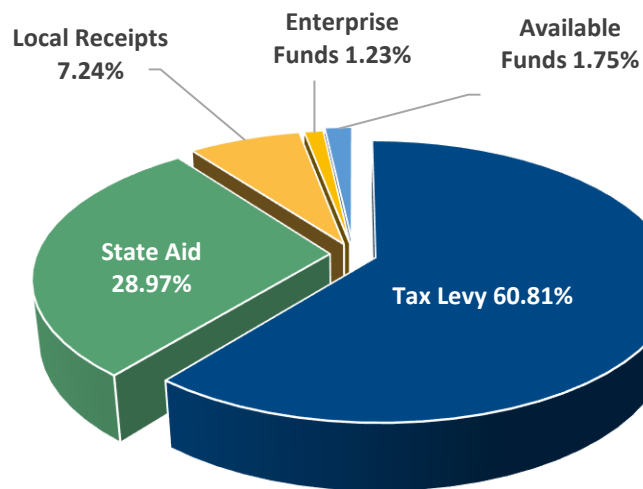


Revenues & Description of Funds

Revenue Overview & General Assumptions

The Town of Oxford receives revenue from a variety of sources, including taxes, user fees and charges, licenses and permits, and the State government. In order to project future revenues, the Town uses a conservative historical analysis. The financial team also incorporates any major outside factors which may affect the overall environment of the coming fiscal year, such as changes in state laws or city policies, or general economic growth or contraction. By analyzing historical trends and foreseeable future changes, the financial team tries to ensure stability in Town finances and avoid either budgetary shortfalls or excess collections.

FY24 Revenue Budget - Operating



Revenue Categories	FY20 Actual	FY21 Actual	FY22 Actual	% of TOTAL	FY23 Budget	FY24 Budget	% of TOTAL
Operating Budget							
Tax Levy	24,121,359	24,938,041	25,772,634	56.76%	27,239,503	28,627,849	60.81%
State Aid	13,521,800	13,520,133	13,621,827	30.00%	13,784,346	13,640,026	28.97%
Local Receipts	3,662,090	4,503,159	4,503,159	9.92%	3,131,500	3,407,000	7.24%
Enterprise Funds	592,803	599,264	537,326	1.18%	551,280	577,099	1.23%
Other Available Funds	950,000	1,015,000	970,000	2.14%	840,000	825,000	1.75%
Total	42,848,052	44,575,597	45,404,946	100%	45,546,629	47,076,974	100%



Major Revenue Sources

Overview of Property Taxes

In FY22, property taxes comprised over half of the Town's annual revenue, making it the most significant revenue source. This is typical of many cities and towns in Massachusetts. Property taxes are assessed on real property (e.g. land and buildings) as well as personal property (e.g. merchandise and machinery). An individual's personal effects are exempt from the personal property tax. The Board of Assessors and assessing staff are responsible for assessing the full and fair cash value of real and personal property in Oxford. Every ten years, a full revaluation must be performed in accordance with State law. Oxford completed certification in FY2023, with the next certification due for FY2028.

Historical New Growth by Property Class			
Year	Residential	Commercial, Industrial & Personal Prop	TOTAL
2013	106,789	154,842	261,631
2014	53,016	243,836	296,852
2015	91,683	168,572	260,255
2016	81,642	206,840	288,482
2017	140,990	146,577	287,567
2018	164,713	481,308	646,021
2019	217,317	268,037	485,354
2020	104,569	161,167	265,736
2021	152,910	148,153	301,063
2022	150,063	180,270	330,333
2023	123,110	418,223	541,333
5-Year Avg	149,594	235,170	384,764
10-Year Avg	128,001	242,298	370,300

Proposition 2 ½

Annual tax levy growth is constrained by Proposition 2 ½, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy (i.e., revenue generated by property taxes) to 2.5%, plus an allowance for new growth. New growth is new development in the Town or changes to properties that result in higher assessed value; it does not include increased value due to revaluation. New growth is heavily influenced by economic factors. Historically, the budget has projected new growth at \$225 thousand each year. This is increased to \$300 thousand for FY24 forward. This is still a conservative estimate based on the five- and ten-year averages.

A second, overarching constraint of Proposition 2 ½ limits the total tax levy to no more than 2.5% of the municipality's total assessed valuation. This limit is referred to as the "levy ceiling." State law also allows a city or town to increase taxes beyond the levy limit with voter approval. An override of this limit by voters becomes a permanent part of the tax levy calculation in future years and is best used for recurring expenses in the regular operating budget. The Town does not anticipate any Prop 2 ½ overrides. Debt exclusions will be sought for future infrastructure projects.



A debt exclusion may also be approved by voters to increase the levy limit temporarily to fund capital projects. Generally, these projects are financed by borrowing and the annual debt service is added to the levy limit each year until the project is paid off. Debt-excluded projects taken into account in the property tax levy calculation include the construction of the new Police Station (2008-2028) and Oxford Middle School renovation (2013-2033).

FY2024 Property Levy Calculation

FY2023 Tax Levy Limit	27,177,972
ADD 2.5% Increase	679,449
ADD Prop 2 1/2 Override	-
ADD Estimated New Growth	300,000
Levy Limit Total	28,157,421
ADD Debt Exclusion	495,555
Maximum Allowable Levy	28,652,976
Excess Tax Levy Capacity	(25,127)
FY2024 Estimated Tax Levy	\$ 28,627,849

State Aid

State aid represented about 30% of the Town's annual revenue in FY2022. State aid is broken down into several categories, the largest of which (for Oxford) is Chapter 70 Education Aid. It is approximately 80% of all state aid. The other major category is Unrestricted General Government Aid (UGGA), which is approximately 18% of total state aid. Chapter 70 Education Aid – Chapter 70 education aid is determined each year by the State Department of Elementary and Secondary Education (DESE) using a complex formula. The formula entails calculating a foundation budget for each municipality or school district based on the number and characteristics of the pupils (e.g., low income, bilingual, or vocational) in the district. The foundation budget represents the minimum level of spending necessary to provide an adequate education in each district. The next step is to determine the relative contributions from municipal revenues versus state Chapter 70 aid necessary to meet required education spending levels. DESE calculates target levels of local (municipal) contribution and target levels of (state) Chapter 70 aid. These calculations are based on the total income of a municipality's residents and the total property wealth of the municipality. In cases where a municipality has a low ability to pay, less is required from the municipality and state Chapter 70 aid fills the gap between the foundation budget and the required local contribution.

State Aid Category	FY20 Actual	FY21 Actual	FY22 Actual	% of TOTAL	FY23 Budget	FY24 Budget	% of TOTAL
Chapter 70 Education Aid	10,585,936	10,566,894	10,613,784	77.92%	10,660,914	10,955,056	80.32%
Charter Tuition Reimbursement	105,711	36,767	53,463	0.39%	140,913	46,975	0.34%
School Choice Tuition Offset	42,650	52,550	32,740	0.24%	7,740	0	0.00%
Unrestricted General Government Aid	2,183,504	2,183,504	2,259,927	16.59%	2,320,945	2,420,074	17.74%
Veterans Benefits	137,224	137,234	126,486	0.93%	129,171	84,646	0.62%
Exemptions VBS and Elderly	19,578	105,907	90,007	0.66%	83,780	82,606	0.61%
State Owned Land	19,860	9,799	11,263	0.08%	11,256	16,330	0.12%
Public Libraries Offset	22,933	23,074	29,753	0.22%	25,223	34,339	0.25%
MSBA Reimbursement	404,404	404,404	404,404	2.97%	404,404	0	0.00%
TOTAL	\$13,521,800	\$13,520,133	\$13,621,827	100%	\$13,784,346	13,640,026	100%



Local Receipts

Local receipts are locally-generated revenues, other than real and personal property taxes. These made up approximately 7% of revenue in FY2022. Examples include motor vehicle excise, investment income, penalties and interest on taxes, departmental revenue, fines, and license and permit fees. The Town has a practice of conservatively budgeting these items and routinely collects approximately \$200 - \$600 thousand more than was budgeted. As a result, local receipts in excess of estimates have been a primary factor in the Town's positive year end results and free cash certifications. Motor vehicle excise revenue projected for FY2024 is \$1.85 million while FY2022 actual collections were \$2.2 million. This is the Town's largest local receipt constituting about 54% of the total estimated local receipts. Other significant local receipts include license and permits, fees, and other departmental revenue. The Town has adopted the State-authorized meals tax, generating a total of \$210 Thousand in FY2022, or approximately 5% of the total. The Cannabis Excise tax collection began in FY2020 and was out-pacing the meal tax in FY2021 by over 100k but is now project to underperform the meals tax by about 100k in FY2023. This is likely due to the oversaturation of the cannabis market and will likely continue to decrease as cannabis became legal in Connecticut in January 2023.

Local Receipts Category	FY20 Actual	FY21 Actual	FY22 Actual	% of TOTAL	FY23 Budget	FY24 Budget	% of TOTAL
Motor Vehicle Excise	2,076,661	1,903,017	2,231,259	49.55%	1,800,000	1,850,000	54.30%
Other Excise	0	0	0	0.00%	0	0	0.00%
Meals Excise Tax	162,549	177,772	210,851	4.68%	175,000	200,000	5.87%
Cannabis Excise Tax	66,270	283,909	229,315	5.09%	250,000	150,000	4.40%
Interest and Penalties	164,379	179,949	163,257	3.63%	165,000	145,000	4.26%
In Lieu of Taxes	4,658	0	0	0.00%	0	0	0.00%
Fees	156,300	98,533	168,748	3.75%	97,000	185,000	5.43%
Cannabis Impact Fee	125,000	360,425	419,844	9.32%	0	0	0.00%
Rental Fees	176,145	160,525	176,175	3.91%	160,500	180,000	5.28%
Departmental Fees	60,093	68,263	305,198	6.78%	238,000	305,500	8.97%
Licenses/Permits	45,517	43,125	56,986	1.27%	41,500	45,500	1.34%
Fines and Forfeits	49,107	34,751	37,643	0.84%	34,000	41,000	1.20%
Investment Income	145,529	29,889	36,386	0.81%	24,000	100,000	2.94%
Medicaid Reimbursement	168,156	158,675	304,747	6.77%	145,000	200,000	5.87%
Miscellaneous Recurring	50,725	1,334	28,506	0.63%	1,500	5,000	0.15%
Miscellaneous Non-Recurring	447,270	161,923	134,245	2.98%	0	0	0.00%
TOTAL	\$3,898,359	\$3,662,090	\$4,503,159	100%	\$ 3,131,500	\$ 3,407,000	100%



Fund Descriptions

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. All revenues received or expenditures made by the Town are accounted for through one of the funds or account groups listed below.

Governmental Funds

Most Town functions are financed through what are called Governmental Funds. These are the activities generally supported by taxes, grants and similar revenue sources. There are four types of governmental funds maintained by the Town: General Fund, Special Revenue Funds, Permanent Funds, and Capital Project Funds.

General Fund: The General Fund is the major operating fund of the Town government, and it encompasses a majority of Town operations. The General Fund is supported by revenues from real estate, personal property taxes, state aid, excise taxes, investment income, fines and forfeitures and fees and charges. Most of the Town's departments, including the school department, are supported in whole or in part by the General Fund.

Special Revenue Funds: Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The Town's Special Revenue Funds are grouped into five categories:

- 1. Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific program and use those revenues to support the program without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains revolving funds for a number of purposes including Board of Health, Animal Control, Library Lost Books, Wire Inspector, Gas Inspector, Plumbing Inspector, Compensated Absences, Summer School, School Athletics, and the School Lunch Program.
- 2. Receipts Reserved for Appropriation:** The funds in this grouping are restricted to a specific use by statute and also require appropriation by Town Meeting. These funds include property insurance claims greater than \$100,000, monies from Cemetery sale of lots and graves, Ambulance Receipts, Conservation Wetland Protection fees and Cable Access Television.
- 3. School Grants:** The School Grant Funds account for specially financed education programs using revenue from grants received from the Federal or State government. These include the State Special Education Revolving Fund (Circuit Breaker), and Federal Title I and Title IIA grants.
- 4. Other Intergovernmental Funds:** These funds account for revenues received by the Town from the Federal or State government for specific purposes other than education. These include a variety of grants such as the Chapter 90 Highway Program, State Election Grants, State Library Aid, and the Elderly Formula Grant.



1. **Other Special Revenue Funds:** These funds account for any other miscellaneous special revenues not included in the previous categories. These include private donations for specific purposes, such as grants received from private or non-profit foundations, and gifts made to specific departments.

Permanent Funds

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government and its citizens. Many times such funds are referred to as 'Trust' funds, and the acceptance of such funds generally involves acceptance by Town Meeting for each fund's individual requirements. There are two accounts associated with each permanent fund, the expendable income, and the non-expendable principal.

1. **Expendable Trust Funds:** This heading accounts for the expendable income portion of the permanent funds. This heading is also used to account for funds received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended on a restricted basis for the benefit of the Town or its Citizens.
2. **Non-expendable Trust Funds:** are used to account for trusts where the principal must remain intact. Generally, income earned on the non-expendable trust principal may be expended in accordance with the conditions of a trust instrument or statute and is accounted for in the previous category. An example is the Cemetery Department's Perpetual Care Trust.

Capital Project Funds

The Capital Project Funds are used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by other dedicated funds, such as Chapter 90 Highway Funds. In addition to "projects," the Town's Capital Project Funds also account for capital outlay for items purchased pursuant to the town's capital plan, such as the purchase of a Fire Truck. The source of funding for these funds are primarily proceeds from the Town's issuance of bonds, but may also be derived from private sources, grants, or transfers from other Town funds.

Proprietary (Enterprise) Funds

Proprietary Funds cover the town's "business-type" activities and are referred to as such in the financial statements. These statements comprise the Water and Sewer Enterprise Funds of the Town. All direct and indirect costs including overhead of each service are intended to be captured by user fees and/or general fund subsidies. These funds account for their own fixed assets and long-term liabilities. Although the long-term debt of the funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved. Town Meeting has approved the use of the Enterprise Fund accounting for Water and Sewer utilities.



Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The Town is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds. This means that the Town is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds. Under this heading the Town maintains only Agency Funds, such funds for “special detail” for overtime labor billed to outside parties, collection of Deputy Fees payable to the Deputy Collector, firearms licenses payable to the Commonwealth, and fees derived from and expenses related to the use of school facilities by outside parties.

Account Groups

The last category of fund account entities maintained by the Town is the Account Groups. For which there are two, the General Long-term Debt Account Group and the General Fixed Assets Account Group.

The first of these groups is the General Long-term Debt Account Group which accounts for the balances due on long-term debt that the Town has approved. The liabilities accounted for in this fund extend to future years, versus those that affect the current year alone shown in other funds. When borrowing is approved the liability is increased in this fund, and when debt is paid down or rescinded the liability is reduced.

The second of these groups is the General Fixed Asset Account Group. As infrastructure is developed, construction completed, and capital outlays are made, the Town’s inventory of Fixed Assets is increased. The value of these assets is then depreciated on a fixed schedule annually.

Basis of Accounting

By necessity the Town produces financial reports that have different bases of accounting. Since the goal of financial reporting is to provide useful information to its users, the measurement focuses of reporting must change with respect to the needs of the audience.

The day-to-day method of accounting used by the Town is UMAS, the Commonwealth of Massachusetts’ Universal Municipal Accounting System. This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g., budget). This system prescribes the use of a modified accrual basis of accounting, which is the basis used by all governmental fund types. The “UMAS modified accrual” basis meaning that revenues are recorded on a cash basis during the fiscal year and year-end adjusting entries for certain late payments may be recorded in accordance with the Director’s annual year-end guidance to Accountants and Auditors.



The full accrual basis of accounting is used for the Town's financial statements, which are produced based on generally accepted accounting principles (GAAP). The statements report information about the Town with a broad overview. The statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long-term financial position of the Town. The users of this information are often bond rating agencies and others seeking information consistent with entities in other states. The Government Accounting Standards Board (GASB) issues guidance for how GAAP based financial statements should be prepared for government entities.

Budgeting

An annual budget is adopted for the Town's General and Enterprise Funds. Although legislative approval is required for capital projects, borrowing authorizations, and other warrant articles, annual budgets are not prepared for any other fund. Note however that although there are informational budgets presented for capital spending with regard to the Capital Program, the related spending for such purposes is approved article by article versus the adoption of an annual consolidated budget.

The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP).
3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

Following are three tables which are excerpted from the Town's financial statements prepared on a GAAP basis. These tables display the results of operations for the fiscal year ending June 30, 2021. There's one table for Governmental Funds and one for Proprietary Funds. Since Fiduciary funds do not involve the measurement of operations, there is no corresponding table for that grouping. The third table is supplemental information illustrating the budgetary basis of accounting. For reference, you may access a complete version of the Town's audited financial statements online at: https://www.oxfordma.us/sites/g/files/vyhlf4836/f/uploads/oxford_financials_22.pdf

Under GASB Statement 34, and further by Statement 54, "Major Funds" are defined as individual funds that have reached a significant threshold with respect to total fund balance and have dedicated revenue sources. "Major Funds" must be shown separately from the general fund. The remaining individual funds are aggregated in the "Nonmajor" category for the purposes of the financial statements.



TOWN OF OXFORD, MASSACHUSETTS

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Capital Projects Fund	ARPA Grant Fund	Trust Funds	Nonmajor Governmental Funds	Total
Revenues:						
Property taxes, net of tax refunds	\$ 26,142,408	\$ -	\$ -	\$ -	\$ -	\$ 26,142,408
Intergovernmental	16,581,481	-	304,545	-	6,825,287	23,711,313
Motor vehicle and other excise taxes	2,671,425	-	-	-	-	2,671,425
Licenses and permits	58,686	-	-	-	-	58,686
Penalties and interest on taxes	163,257	-	-	-	-	163,257
Fines and forfeitures	37,643	-	-	-	-	37,643
Departmental and other revenues	1,185,282	-	-	-	2,969,236	4,154,518
Contributions and donations	-	-	-	1,120	101,298	102,418
Investment income (loss)	42,359	-	-	(546,968)	6	(504,603)
Total Revenues	46,882,541	-	304,545	(545,848)	9,895,827	56,537,065
Expenditures:						
Current:						
General government	2,869,089	-	-	-	538,623	3,407,712
Public safety	5,216,913	680,592	304,545	-	701,538	6,903,588
Education	22,655,438	-	-	241,647	6,113,649	29,010,734
Public works	5,780,698	1,359,152	-	-	1,346,278	8,486,128
Health and human services	381,401	-	-	-	79,415	460,816
Culture and recreation	712,967	-	-	806	69,197	782,970
Pension and fringe benefits	7,130,544	-	-	-	-	7,130,544
State and county charges	1,105,815	-	-	-	-	1,105,815
Debt service:						
Principal	830,000	-	-	-	-	830,000
Interest	210,926	-	-	-	-	210,926
Total Expenditures	46,893,791	2,039,744	304,545	242,453	8,848,700	58,329,233
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,250)	(2,039,744)	-	(788,301)	1,047,127	(1,792,168)
Other Financing Sources (Uses):						
Proceeds from lease issuance	-	718,930	-	-	-	718,930
Transfers in	1,033,474	286,300	-	40,000	87,557	1,447,331
Transfers out	(334,592)	-	-	(39,265)	(1,042,474)	(1,416,331)
Total Other Financing Sources (Uses)	698,882	1,005,230	-	735	(954,917)	749,930
Change in Fund Balances	687,632	(1,034,514)	-	(787,566)	92,210	(1,042,238)
Fund Balances:						
Beginning of the year (as restated; Note V)	11,433,010	(1,240,359)	-	6,255,736	5,833,493	22,281,880
End of the year	\$ 12,120,642	\$ (2,274,873)	\$ -	\$ 5,468,170	\$ 5,925,703	\$ 21,239,642



TOWN OF OXFORD, MASSACHUSETTS

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022**

	Business-Type Activities		
	Sewer	Water	Total
Operating Revenues:			
Charges for services	\$ 426,427	\$ 29,272	\$ 455,699
Operating Expenses:			
Payroll and personnel costs	7,975	-	7,975
Operating costs	342,464	-	342,464
Depreciation	86,705	56,055	142,760
Total Operating Expenses	437,144	56,055	493,199
Operating Loss	(10,717)	(26,783)	(37,500)
Nonoperating Revenues (Expenses):			
Interest income	73	2,414	2,487
Interest expenses	(11,948)	(17,286)	(29,234)
Total Nonoperating Revenues (Expenses)	(11,875)	(14,872)	(26,747)
Loss Before Transfers	(22,592)	(41,655)	(64,247)
Transfers:			
Transfers out	(31,000)	-	(31,000)
Total Transfers	(31,000)	-	(31,000)
Change in Net Position	(53,592)	(41,655)	(95,247)
Net Position:			
Beginning of the year (as restated; refer to Note V)	3,492,712	318,703	3,811,415
End of the year	\$ 3,439,120	\$ 277,048	\$ 3,716,168



TOWN OF OXFORD, MASSACHUSETTS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2022

An annual budget is legally adopted for the general fund. Financial orders are initiated by the Town Manager, recommended by the Town Finance Committee and approved by Town Meeting. Expenditures may not legally exceed appropriations at the department level. At the close of each fiscal year, unencumbered appropriation balances lapse and revert to unassigned fund balance.

The Town's general fund is prepared using the Uniform Municipal Accounting System basis of accounting as prescribed by the Massachusetts Department of Revenue, which is not GAAP. The "actual" results column of the Schedule of Revenues, Expenditures and Changes in Fund Equity – Budgetary Basis is presented on a budgetary basis to provide a meaningful comparison with the budget. A complete reconciliation is provided below:

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues — budgetary basis			\$ 44,365,656
Revenue recognition	\$ (31,168)	\$ -	(31,168)
Stabilization revenue	-	(39,761)	(39,761)
On behalf payments	2,587,814	-	2,587,814
Revenues — GAAP basis	<u>\$ 2,587,814</u>	<u>\$ (39,761)</u>	<u>\$ 46,882,541</u>
Expenditures — budgetary basis			\$ 43,787,692
Transfer treatment	\$ -	\$ 60,000	60,000
Expense recognition	458,285	-	458,285
On behalf payments	2,587,814	-	2,587,814
Revenues — GAAP basis	<u>\$ 3,046,099</u>	<u>\$ 60,000</u>	<u>\$ 46,893,791</u>
Net transfers — budgetary basis			\$ 288,882
Transfer treatment	\$ -	\$ 410,000	410,000
Net transfers — GAAP basis	<u>\$ -</u>	<u>\$ 410,000</u>	<u>\$ 698,882</u>



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
General Fund										
001-003 - General Fund	X	X	X	X	X	X	X			X
Special Revenue Funds										
Intergovernmental Funds - Highway Chapters										
013 - Chapter 90			X							
014 - Shared Winter Streets			X							
015 - Shared Streets and Spaces			X							
018 - Complete Streets			X							
019 - WRAP			X							
Intergovernmental Funds - Federal Grants										
020 - ARPA	X	X	X	X	X	X	X	X	X	X
021 - FY21 BVP		X								
024 - ARPA Revenue Replacement	X	X	X	X	X	X	X	X	X	X
025 - FDA Retail Program Standards	X									
028 - Community Development	X			X	X					
031 - MCI Trailer		X								
038 - FEMA	X	X	X							
043 - FFY21 EMPG		X								
Receipts Reserved for Appropriation										
100 - Sale -Cemetery Lots	X		X							
101 - Sale of Real Estate	X									X
102 - PEG Access & Cable Related Fund	X									
103 - Ambulance Receipts		X								
104 - WRTA				X						
106 - Wetlands Protection			X							
109 - Ins. Reimb > 100,000 - Town	X	X	X	X	X	X	X	X	X	
110 - Ins. Reimb > 100,000 - School										X
111 - Special Education Reserve Fund										X
Town Revolving Funds										
105 - Board of Health	X									
150 - Recreation Revolving			X		X					
151 - Animal Control		X								
153 - Library Lost Books					X					
154 - Ins Reimbursement - DPW			X							
155 - Ins Reimbursement - Police		X								



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
156 - Ins Reimbursement - EMS/Fire		x								
157 - Ins Reimbursement - Sewer								x		
159 - Ins Reimbursement - Public Buildings			x							
161 - Ins Reimbursement - Other	x			x	x					
162 - Oxford Rochdale Sewer	x									
166 - Garrison Heights	x		x							
168 - Wire Inspector	x									
169 - Gas Inspector	x									
170 - Plumbing Inspector	x									
173 - Colecchi	x		x							
174 - Depot Rd/Eagle Leasing	x		x							
176 - Wayne Ave Ext	x		x							
177 - Building Inspector	x									
178 - Sealer of Weights & Measures	x									
180 - Compensated Absenses	x	x	x	x	x					
181 - Utilities Revolving	x	x	x	x	x			x	x	x
182 - Tax Title Collections	x									
Town Gifts/Donations										
200 - Conservation Osprey Donation			x							
201 - EMS/Fire Donations		x								
202 - Town Manager Donations	x									
203 - Historical Commission (Schoolhouse)					x					
204 - Library Donations					x					
205 - Historical Commission Donations					x					
206 - Veterans Donations				x						
207 - Chris Road	x		x							
208 - IPG Donation	x									
209 - Cureleaf Donation	x									
210 - Bandstand Donation	x				x					
211 - OCC Donations					x					
212 - Recreation Donations			x		x					
213 - Celebrations Donations					x					
215 - DPW Donations			x							
216 - Dog Park Donations			x							
217 - Smolenski Millette Grant	x	x	x	x	x					x



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
218 - Oxf/Turk Hollow	x		x							
221 - Thayer Pond Sewer			x					x		
223 - Police Donations		x								
224 - Phep Grant	x									
228 - Notary Donation	x									
231 - Monument Drive	x		x							
235 - OTS Donation			x							
236 - COA Donations				x						
239 - Taft Grant					x					
240 - Taft Grant COA				x						
245 - Animal Shelter Donation		x								
246 - Janet Malser Grant	x		x							
Intergovernmental Funds - State Grants										
250 - Municipal Road Safety		x								
251 - Formula Grant				x						
252 - Library State Aid					x					
253 - Arts Lottery (Cultural Council)					x					
254 - Extra Polling	x									
257 - Dept of Veterans Services				x						
258 - Green Communities	x									
260 - Edward Byrne Memorial JAG Fund		x								
261 - DFS Grant		x								
262 - K-9 Unit - Stanton Foundation		x								
263 - Rideshare	x		x							
264 - MED-Project Grant		x								
265 - Public Safety Communications		x								
268 - Police Training Grant		x								
270 - Community Compact Grant	x									
271 - Police Support & Incentive Grant		x								
272 - MVP Planning Grant	x									
273 - Planning Grant (OSRP)	x									
274 - FY22 Fesitvals					x					
276 - Dam & Seawall			x							
280 - FY2022 SAFE/Senior SAFE		x								
282 - Police forfeiture		x								



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
283 - FY21 SAFE		x								
284 - FY20 SAFE		x								
285 - FY17 School Radio/ADA										x
286 - Community Compact IT		x								
Intergovernmental Funds - Federal Grants - School										
355 - FY21 SPED IDEA										x
357 - FY21 Title IIA										x
364 - FY22 ESSER II										x
365 - FY22 ESSER III										x
366 - FY22 Early Education										x
367 - FY22 SPED IDEA										x
368 - FY22 Title I										x
369 - FY22 Title II										x
370 - FY22 Title IV										x
371 - FY22 ARP SPED Entitlement										x
372 - FY22 SRP Early Education										x
375 - FY22 Supply Chain Assistance										x
377 - FY23 Early Education										x
378 - FY23 SPED IDEA										x
379 - FY23 Title I										x
380 - FY23 Title IIA										x
381 - FY23 Title IV										x
390 - NJROTC										x
Intergovernmental Funds - State Grants - School										
426 - FY22 Mask Reimbursement										x
431 - FY23 Civics Teaching & Learning										x
437 - Yellow Bus										x
Revolving Funds - School										
460 - SPED Tuition										x
461 - ACE										x
463 - Day Care										x
464 - Summer School										x
465 - Circuit Breaker										x
466 - Preschool										x
467 - School Choice										x



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
468 - Insurance Chromebooks										x
475 - Athletics										x
476 - Athletic Fees										x
477 - Summer Camp										x
478 - Intramural										x
479 - Soccer										x
480 - Golf										x
481 - Boys X-Country										x
482 - Cheerleading										x
483 - Eldon										x
484 - JV Cheer										x
485 - Hockey										x
486 - Indoor Track										x
487 - OHS Athletic Donation										x
488 - Softball										x
489 - Baseball										x
490 - Girls Track										x
491 - Football										x
492 - OHS Volleyball										x
494 - OHS Girls Basketball										x
500 - School Lunch										x
501 - Use School Property/Frec										x
502 - Foster Transportation										x
503 - Ins Reimburement										x
505 - Use School Property										x
523 - Lost Book H/S										x
524 - Lost Book Middle										x
525 - Lost Book Barton										x
526 - Lost Book Chafee										x
Other Gifts/Grants - School										
450 - Malser Grant										x
452 - IPG Grant										x
455 - SAAD Grant										x
510 - Chaffee Donation										x
511 - HS Donation										x



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
512 - COFFEE/ACE Donation										x
513 - Middle School Donation										x
517 - Barton Donation										x
518 - IT Donation										x
520 - COM/Partnership										x
522 - Musical										x
528 - Use School Pers										x
531 - Project Duke										x
533 - OHS Robotics Donation										x
534 - OMS Yearbook Donation										x
535 - OMS Student Council										
536 - OMS NJHS										x
537 - OMS Robotics										x
538 - Barton Playground										x
539 - OHS Student Fin Asst										x
Capital Project Funds										
678 - Splashpad					x					
679 - Sacarrappa Bridge			x							
680 - Memorial Hall Clock Tower	x									
681 - Carbuncle Bath House					x					
683 - HS Roof/Bleachers										x
684 - Library					x					
685 - E1/R1 Replacement		x								
686 - Sewer Ext								x		
688 - Streetlights			x							
689 - Natural Gas	x		x							
Proprietary (Enterprise) Funds										
690,693 - Sewer Enterprise Fund								x		
692 - Water Enterprise Fund									x	
Permanent Funds										
Non-expendable Trust Funds										
704 - CEM - J. Larned	x									
725 - LIB - Lions Club	x									
730 - SCH - OXF Dist Nurse	x									
733 - SCH - E. McKenney	x									



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
746 - SCH - W. Westall	x									
750 - SCH - H. Harwood	x									
751 - MISC - HAP Charity	x									
752 - MISC - C. Larned	x									
753 - MISC - E.Copp	x									
755 - CEM - Perpetual	x									
756 - SCH - I&L Pottle	x									
761 - SCH - J. Fallovollita	x									
765 - MISC - Smolenski Millette	x									
771 - SCH - L&V Rosebrooks	x									
774 - SCH - Gahagan	x									
775 - MISC - Smolenski Millette II	x									
777 - SCH - G&P Pytko	x									
778 - MISC - Founders Day	x									
779 - LIB - George Morin	x									
783 - CEM - North Cemetery Trust	x									
784 - CEM - South Cemetery Trust	x									
785 - CEM - Gore Cemetery Trust	x									
786 - LIB - Oxford Library Book Trust	x									
787 - LIB - Oxford Childrens Library Trust	x									
788 - LIB - Oxford Library Trust	x									
789 - SCH - OHS Family Scholarship	x									
790 - SCH - Oxford Educators Scholarship Tru	x									
791 - SCH - Pottle Family Scholarship Trust	x									
792 - LIB - Grace Flynn Scholarship	x									
793 - LIB Patrons of the Library Trust	x									
Trust Funds - Expendable										
804 - CEM - J. Larned			x							
825 - LIB - Lions Club					x					
830 - SCH - OXF Dist Nurse										x
833 - SCH - E. McKenney										x
846 - SCH - W. Westall										x
850 - SCH - H. Harwood	x									
851 - MISC - HAP Charity	x									
852 - MISC - C. Larned	x									



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
853 - MISC - E.Copp	x									
855 - CEM - Perpetual			x							
856 - SCH - I&L Pottle										x
861 - SCH - J. Fallovollita										x
863 - SCH -Richard Vincent Scholarship										x
865 - MISC - Smolenski Millette	x									
871 - SCH - L&V Rosebrooks										x
874 - SCH - Gahagan										x
875 - MISC - Smolenski Millette II										
877 - SCH - G&P Pytko										x
878 - MISC - Founders Day	x									
879 - LIB - George Morin					x					
883 - CEM - North Cemetery Trust			x							
884 - CEM - South Cemetery Trust			x							
885 - CEM - Gore Cemetery Trust			x							
886 - LIB - Oxford Library Book Trust					x					
887 - LIB - Oxford Childrens Library Trust					x					
888 - LIB - Oxford Library Trust					x					
889 - SCH - OHS Family Scholarship										x
890 - SCH - Oxford Educators Scholarship Trust										x
891 - SCH - Pottle Family Scholarship Trust										x
892 - LIB - Grace Flynn Scholarship					x					
893 - LIB Patrons of the Library Trust					x					
904 - Stabilization Fund	x	x	x	x	x	x	x	x	x	x
906 - Capital Stabilization Fund	x	x	x	x	x	x	x	x	x	x
908 - MISC - S. Wellington	x									
910 - Conservation			x							
911 - Municipal Building Trust Fund	x		x							
913 - OPEB Trust Fund							x			
916 - SCH - E. Moscoffian										x
926 - SCH - Danny Clem										x
930 - American Revolution Tricent	x									
932 - SCH - Susan S. Kirk										x
933 - SCH - OHS Scholarship										x
935 - Stabilization Celebrations	x				x					



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
939 - Sewer Stabilization								x		
940 - SCH - Jennifer Marie Lehner										x
941 - SCH - IPG Scholarship										x
942 - SCH - Mexicali Scholarship										x
965 - Smolenski Millette	x									
975 - Smolenski Millette II	x									
989 - Unemployment							x			
Fiduciary Funds										
990 - Performance Bond	x									
991 - Agency Funds - Town	x	x	x				x			x
992 - Agency Funds - School										x
993 - Police Outside Details		x								
997 - High School Activity Fund										x
Account Groups										
995 - Long Term Debt Group						x				



Consolidated Financial Schedule - Revenues

	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	INC/DEC	% INC/DEC
PROPERTY TAX	26,288,938	26,394,271	27,242,877	28,652,976	1,410,099	5.2%
Unused Levy Capacity	(335)	(61,637)	(3,374)	(25,127)		
STATE AID	13,628,957	13,621,827	13,784,346	13,640,026	-144,320	-1.0%
Chapter 70 Education Aid	10,613,784	10,613,784	10,660,914	10,955,056		
Charter Tuition						
Reimbursement	64,134	53,463	140,913	46,975		
School Choice Tution Offset	32,550	32,740	7,740	0		
Unrestricted General						
Government Aid	2,259,927	2,259,927	2,320,945	2,420,074		
Veterans Benefits	126,486	126,486	129,171	84,646		
Exemptions VBS and Elderly	90,007	90,007	83,780	82,606		
State Owned Land	9,976	11,263	11,256	16,330		
Public Libraries Offset	27,689	29,753	25,223	34,339		
MSBA Reimbursement	404,404	404,404	404,404	0		
LOCAL RECEIPTS	2,845,000	4,503,159	3,131,500	3,407,000	275,500	8.8%
Motor Vehicle Excise	1,728,000	2,231,259	1,800,000	1,850,000		
Meals Excise Tax	155,000	210,851	175,000	200,000		
Cannabis Excise Tax	250,000	229,315	250,000	150,000		
Interest and Penalties	150,000	163,257	165,000	145,000		
Fees	100,000	168,748	97,000	185,000		
Cannabis Impact Fee	0	419,844	0	0		
Rental Fees	160,000	176,175	160,500	180,000		
Departmental Fees	57,500	128,382	238,000	305,500		
Licenses/Permits	40,000	233,802	41,500	45,500		
Fines and Forfeits	34,000	37,643	34,000	41,000		
Investment Income	24,000	36,386	24,000	100,000		
Medicaid Reimbursement	145,000	304,747	145,000	200,000		
Miscellaneous Recurring	1,500	28,506	1,500	5,000		
Miscellaneous Non-Recurring	0	134,245	0	0		



Consolidated Financial Schedule – Revenues (cont.)

	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	INC/DEC	% INC/DEC
OTHER FUNDING SOURCES -						
Available Funds	1,001,000	1,001,000	1,705,000	1,200,000	(505,000)	-29.6%
Prior Appropriation / re-appropriation	0	0	565,000	0		
Indirect Costs	31,000	31,000	30,000	0		
Ambulance RRFA	775,000	775,000	1,090,000	1,175,000		
Building Inspector Revolving	110,000	110,000	0	0		
Board of Health Revolving	70,000	70,000	0	0		
WRTA RRFA	15,000	15,000	20,000	25,000		
OTS Donation Account	0	0	0	0		
FEMA	0	0	0	0		
Cemetery Perpetual Care	0	0	0	0		
Free Cash (for Capital Program)	1,700,000	1,700,000	2,341,432	2,190,490	(150,942)	-6.4%
Borrowing	685,000	685,000	0	0	-	
ENTERPRISE FUNDS	537,326	554,075	626,280	577,099	(49,181)	-7.9%
Sewer	440,132	457,431	537,051	490,742		
Water	97,194	96,644	89,229	86,357		
TOTAL REVENUES	\$ 46,685,886	\$ 48,397,695	\$ 48,828,061	\$ 49,642,464	\$ 836,156	1.7%



Consolidated Financial Schedule - Expenditures

	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	INC/DEC	% INC/DEC
Operating Budget	42,269,510	41,358,199	44,109,729	45,857,204	1,747,475	4.0%
General Government	2,745,031	2,543,474	3,025,617	3,176,183		
Public Safety	4,761,447	4,725,666	5,056,319	5,368,367		
Schools	20,272,002	20,009,634	20,917,286	21,647,138		
Public Works	3,752,280	3,707,528	3,959,437	4,294,749		
Human Services	411,092	314,435	422,943	380,513		
Culture and Recreation	750,863	711,513	807,352	865,826		
Debt Service	1,360,523	1,297,226	1,398,033	1,111,668		
Employee Benefits/Insurance	7,678,946	7,525,321	7,971,462	8,435,661		
Enterprise Funds	537,326	523,402	551,280	577,099		
Other Amounts to be Raised	60,239	62,493	32,963	34,339	1,376	4.2%
Cherry Sheet Offset	60,239	62,493	32,963	34,339		
Other Deficits	0	0	0	0		
State and County Charges	1,111,137	1,105,815	1,103,937	865,868	(238,069)	-21.6%
Air Pollution Districts	3,884	3,884	3,811	3,895		
RMV Non-Renewal Surcharge	15,080	15,480	15,480	11,640		
Regional Transit	142,108	142,108	91,267	90,667		
Special Education	14,864	11,386	11,841	19,067		
School Choice Sending Tuition	525,773	446,873	445,862	443,920		
Charter School Sending Tuition	409,428	486,084	535,676	296,679		
Abatements & Exemptions	300,000	351,878	300,000	300,000	-	
Other Funding Uses - Particular Purposes	60,000	0	0	0	-	
OPEB Trust	60,000	0	0	0		
Contract Tree Care	0	0	0	0		
Building Improvement Fund	0	0	0	0		
Stabilization Fund	0	0	0	0		
Capital Improvement Plan	2,885,000	2,885,000	3,281,432	2,565,490	(715,942)	-21.8%
TOTAL EXPENDITURES	\$ 46,685,886	\$ 45,763,385	\$ 48,828,061	\$ 49,622,901	\$ 794,840	1.6%



Fund Balance/Free Cash Trends

Schedule A, below, reports General Fund unassigned fund balance from the Town's annual audits. According to GASB 54, unassigned fund balance is "the residual classification for the government's general fund and includes all spendable amounts not contained in other classifications." Unassigned fund balance is used by bond rating agencies as a measure of a municipality's liquidity when compared with total expenditures. GFOA recommends a minimum of two months of operating expenditures, or approximately 17%. The Town's FY2022 audit reports that unassigned fund balance "represents approximately 14% percent of the total fiscal year 2022 general fund expenditures." The Town's audits can be viewed on its website. It is the Town's strategic plan to build up reserves to meet and exceed the GFOA recommended minimum.

Schedule B, below, reports the water and sewer enterprise unrestricted fund balance. These resources are "usable for any purpose...but may not be available in a spendable form, like cash," according to GASB.

A. GENERAL FUND UNASSIGNED FUND BALANCE

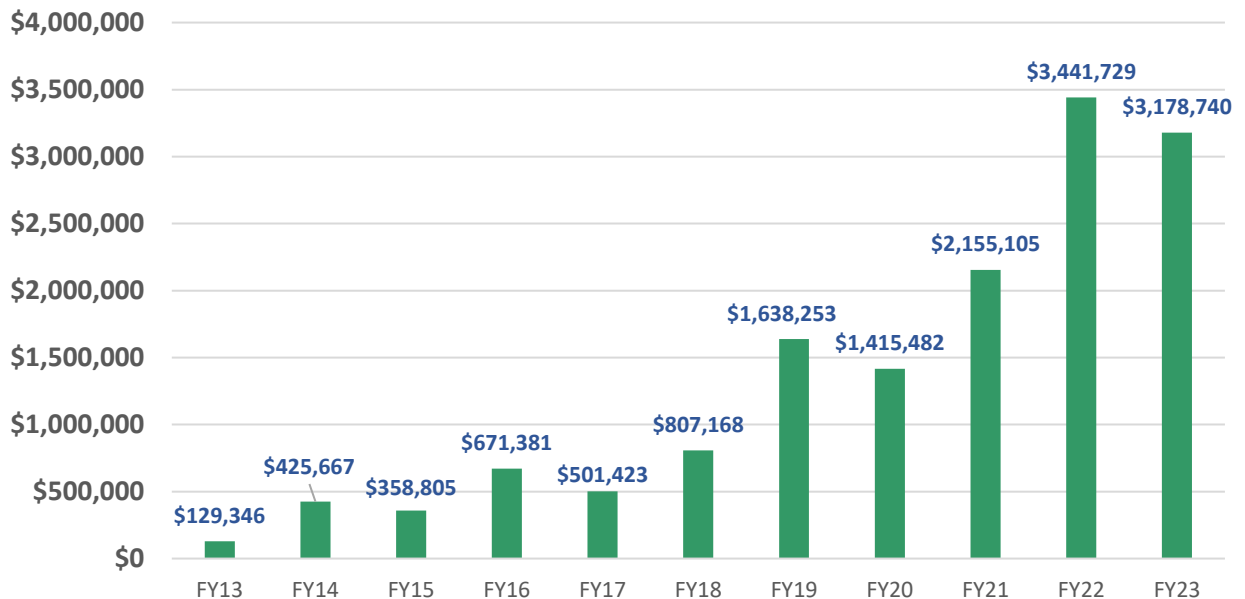
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2024 proj.	6,831,744	7,173,331	5.00%	341,587
FY2023 proj.	6,506,423	6,831,744	5.00%	325,321
FY2022	7,285,551	6,506,423	-10.69%	-779,128
FY2021	4,959,017	7,285,551	46.92%	2,326,534
FY2020	3,673,075	4,959,017	35.01%	1,285,942
FY2019	3,080,975	3,673,075	19.22%	592,100
FY2018	2,388,427	3,080,975	29.00%	692,548

B. WATER/SEWER ENTERPRISE UNRESTRICTED FUND BALANCE

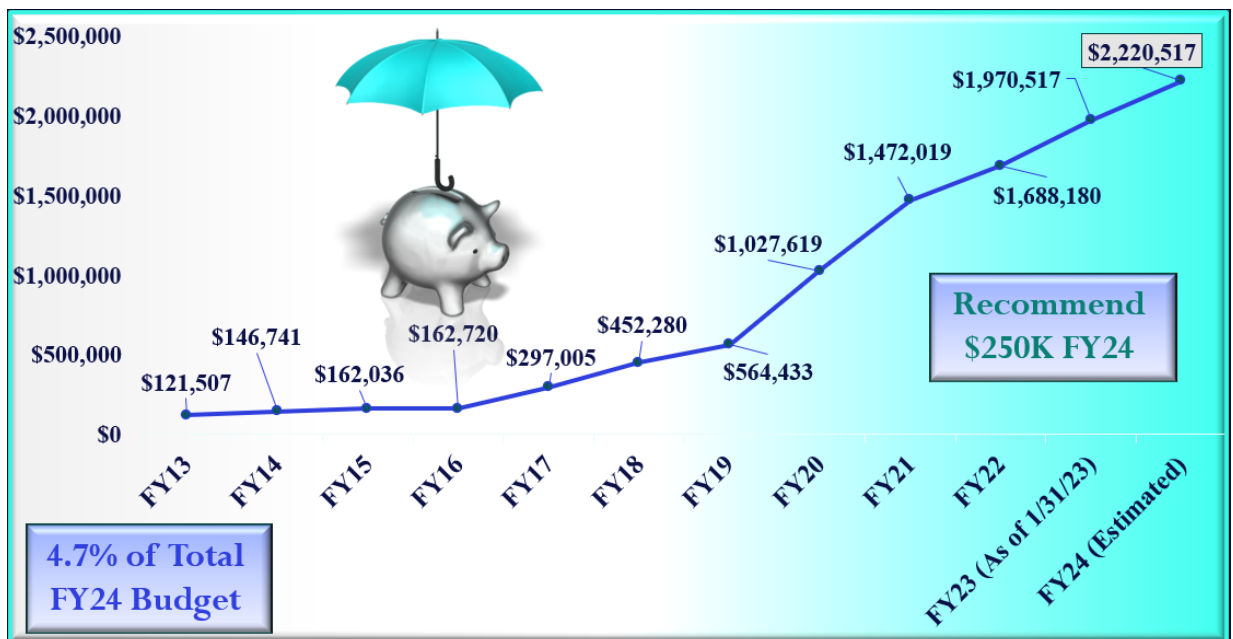
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2024 proj.	986,659	996,525	1.00%	9,867
FY2023 proj.	976,890	986,659	1.00%	9,769
FY2022	967,822	976,890	0.94%	9,068
FY2021	953,723	967,822	1.48%	14,099
FY2020	1,399,942	953,723	-31.87%	(446,219)
FY2019	1,428,793	1,399,942	-2.02%	(28,851)
FY2018	1,556,680	1,428,793	-8.20%	(127,887)



Fund Balance/Free Cash Trends



Stabilization Fund Trend





Revenue & Expenditure History FY2018-FY2022

REVENUES		FY18	FY19	FY20	FY21	FY22
TAXATION (RE/PP):		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Tax Levy	21,064,981	22,237,627	23,278,922	24,126,631	25,030,860
	Prop 2-1/2 Allowable Increase	526,625	555,941	581,973	603,166	625,772
	Excess Levy Reserve	-222,662	-359,498	-4,823	-15,245	-61,637
	New Growth	646,021	485,354	265,736	301,063	330,333
	Capital Exclusion					
	Debt Exclusion	493,945	502,370	499,551	422,426	407,306
CHERRY SHEET-STATE AID:						
	Chapter 70-State Education Aid	10,461,744	10,514,754	10,585,936	10,566,894	10,613,784
	Charter Tuition Reimbursement	41,907	48,060	105,711	36,767	53,463
	Unrestricted General Government Aid (aka Lottery)	2,054,202	2,126,099	2,183,504	2,183,504	2,259,927
	Other Non-Offset State Aid	221,088	190,611	176,662	252,940	227,756
	Other Offset State Aid	103,967	95,256	65,583	75,624	62,493
	MSBA Reimbursement	404,404	404,404	404,404	404,404	404,404
LOCAL REVENUE:						
	Local Receipts	2,878,874	3,322,844	3,898,359	3,662,090	4,503,159
	Sewer Indirect Costs	-	-	-	31,000	31,000
	Other Funding Sources Appropriated	1,013,500	860,500	950,000	1,015,000	970,000
	Enterprise Funds	664,991	514,994	492,754	671,036	554,075
TOTAL REVENUE		40,353,587	41,499,316	43,484,271	44,337,300	46,012,695
EXPENDITURES						
NON-APPROPRIATED EXPENSES:						
	Allowance for Abatements/Exemptions (Overlay)	312,315	1,003,649	209,828	456,388	351,878
	Overlay Deficits of Prior Year	-	-	-	-	
	Educational/Library Offsets	103,967	95,256	65,583	75,624	62,493
	State & County Charges	124,049	135,895	153,058	151,394	161,472
	School Choice Sending Tuition	418,514	608,650	496,536	513,562	446,873
	Charter School Sending Tuition	339,665	374,336	456,147	373,874	486,084
	Special Ed Assessment	5,590	33,820	98	14,430	11,386
	Total Non-School Earmarked and Non-Appropriated Expenses	1,304,100	2,251,606	1,381,250	1,585,272	1,520,186
TOTAL AVAILABLE FOR OPERATIONS		39,049,487	39,247,710	42,103,022	42,752,028	44,492,509
	Change over prior year	1,537,770	652,829	652,829	652,829	1,740,481
	% change over prior year	4.40%	1.79%	1.79%	1.79%	4.07%



Financial Forecast - Overview

The financial forecast is a conservative projection of the revenues and expenditures expected over the forthcoming five-year period. Annually, the Finance Director will update the five-year financial forecast so that the Town Manager will have the information she needs to make informed decisions around the Town's financial strategies and policies, long-term financial and capital planning, and long-term contracts or obligations.

Revenue and expenditure forecasting is a powerful financial planning tool that can be used to isolate the impact of particular future events and determine their effects on the Town's financial picture. The forecasting model was designed using reasonable assumptions. For example, the model assumes that the Town will continue to provide the same services and that existing Massachusetts General Laws and regulations will remain unchanged over the forecast period. Various projection factors were applied to certain revenue and expenditure categories based on historical trend analysis and industry expertise. However, as new information becomes available, the assumptions and estimates used in the current projections are reevaluated by Town officials to determine if they are still appropriate and reasonable.

A couple of revenue highlights:

- The New Growth estimate is up from \$225k to 300k for each year.
- State Aid is conservatively estimated at 1.5 – 2% for CH. 70 and 3.5% for Government Aid. Other state aid is presumed to be mostly level.
- Local Receipts are conservatively estimated, particularly Motor Vehicle Excise which is sensitive to economic shifts and could also be impacted by supply chain issues.
- Cannabis excise is level funded but is seeing a downward shift making it difficult to project long term.
- There aren't any projections for borrowing, but there are capital needs that will require future borrowing (sums unknown at this time).

Some notes on the expenditure side:

- The Chaffee School debt is off the books in FY24, the last payment on the excluded debt for the police station is FY28. The debt budget is increased slightly each year in anticipation of new debt, especially as old debt is paid off.
- Most budgets are conservatively projected to increase at 2.5% per year based on amount of tax levy increased each year (Proposition 2 ½);
- The FY24 Land Management Budget will not be offset by Revolving Funds since the majority are now in Local Receipts.

The tables on the following pages provide a summary of the Town's five-year financial forecast as context for the budget.



Financial Forecast - Revenues

	FY24 Budget	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
PROPERTY TAX					
Prior Year Tax Levy Limit	27,177,972	28,157,421	29,161,357	30,190,391	31,245,151
2.5% increase	679,449	703,936	729,034	754,760	781,129
Prop 2 1/2 Override	-	-	-	-	-
New Growth	300,000	300,000	300,000	300,000	300,000
Tax Levy Limit Total	28,157,421	29,161,357	30,190,391	31,245,151	32,326,279
Debt Exclusions (Exisiting)	495,555	496,558	491,728	479,135	489,905
Maximum Allowable Levy	28,652,976	29,657,915	30,682,119	31,724,286	32,816,184
Excess Levy Capacity	(44,690)	(34,365)	(26,701)	(10,587)	(3,348)
TOTAL Actual Tax Levy	28,608,286	29,623,550	30,655,418	31,713,699	32,812,836
STATE AID Cherry Sheet					
Chapter 70 Education Aid	10,955,056	11,174,157	11,341,769	11,511,896	11,684,574
Charter Tuition Reimbursement	46,975	47,000	47,000	47,000	47,000
School Choice Tuiton Offset	0	25,000	25,000	25,000	25,000
Government Aid	2,420,074	2,504,777	2,592,444	2,683,179	2,777,091
Veterans Benefits	84,646	85,000	85,000	85,000	85,000
Exemptions VBS and Elderly	82,606	83,000	83,000	83,000	83,000
State Owned Land	16,330	16,000	16,000	16,000	16,000
Public Libraries Offset	34,339	34,000	34,000	34,000	34,000
TOTAL Cherry Sheet	13,640,026	13,968,934	14,224,213	14,485,075	14,751,665
LOCAL RECEIPTS					
Motor Vehicle Excise	1,850,000	1,895,000	1,945,000	1,995,000	2,045,000
Boat Excise	-	-	-	-	-
Meals Excise Tax	200,000	205,000	210,000	215,000	220,000
Cannabis Excise Tax	150,000	150,000	150,000	150,000	150,000
Interest and Penalties	145,000	145,000	145,000	145,000	145,000
In Lieu of Taxes	-	-	-	-	-
Fees	185,000	185,000	185,000	185,000	185,000



Financial Forecast – Revenues (cont.)

	FY24 Budget	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
Cannabis Impact Fee	-	-	-	-	-
Rental Fees	180,000	185,000	190,000	195,000	200,000
Departmental Fees	305,500	310,000	315,000	320,000	325,000
Licenses/Permits	45,500	46,000	48,000	50,000	52,000
Fines and Forfeits	41,000	41,000	41,000	41,000	41,000
Investment Income	100,000	110,000	115,000	120,000	125,000
Medicaid Reimbursement	200,000	200,000	200,000	200,000	200,000
Miscellaneous Recurring	5,000	5,000	5,000	5,000	5,000
Miscellaneous Non-Recurring	-	-	-	-	-
TOTAL Local Receipts	3,407,000	3,477,000	3,549,000	3,621,000	3,693,000
OTHER FUNDING SOURCES - Available Funds					
Ambulance RRFA	1,175,000	825,000	850,000	875,000	900,000
Building Inspector Revolving	-	-	-	-	-
Board of Health Revolving	-	-	-	-	-
WRTA RRFA	25,000	25,000	25,000	25,000	25,000
OTS Donation Account	-	-	-	-	-
Free Cash (for Capital Program)	2,190,490	2,000,000	2,000,000	2,000,000	2,000,000
Borrowing	-	-	-	-	-
Article Re-Purpose (Capital)					
TOTAL Other Funding Sources	3,390,490	2,850,000	2,875,000	2,900,000	2,925,000
ENTERPRISE FUNDS					
Sewer	490,742	500,000	500,000	500,000	500,000
Water	86,357	83,489	80,912	78,629	76,346
TOTAL Enterprise Funds	577,099	583,489	580,912	578,629	576,346
TOTAL REVENUES	\$ 49,622,901	\$ 50,502,973	\$ 51,884,543	\$ 53,298,403	\$ 54,758,847



Financial Forecast – Expenditures

	FY24 Budget	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
OPERATING BUDGET					
Moderator	1,800	1,800	1,800	1,800	1,800
Selectmen	132,021	134,661	138,028	141,479	145,016
Town Manager	462,037	471,278	483,060	495,136	507,515
Finance Committee	101,300	101,300	115,000	120,000	125,000
Finance Department	1,293,430	1,319,299	1,352,281	1,386,088	1,413,810
Legal	150,000	150,000	160,000	165,000	170,000
Human Resources	145,280	148,912	152,635	156,451	160,362
Town Clerk	217,627	239,390	245,374	251,509	257,797
Land Management	516,888	529,810	543,055	556,632	570,548
Memorial Hall	155,800	157,358	160,505	163,715	166,990
TOTAL General Government	3,176,183	3,253,808	3,351,739	3,437,809	3,518,836
Police	2,956,325	3,085,233	3,162,364	3,241,423	3,322,459
EMS/Fire	2,319,995	2,377,995	2,437,445	2,498,381	2,560,840
Emergency Operation Center	700	700	700	700	700
Animal Control	91,347	92,260	94,106	96,458	98,870
TOTAL Public Safety	5,368,367	5,556,188	5,694,614	5,836,962	5,982,869
School Dept	19,919,432	20,517,015	21,132,525	21,766,501	22,419,496
Bay Path	1,727,706	1,779,537	1,841,821	1,906,285	1,963,473
Total Schools	21,647,138	22,296,552	22,974,346	23,672,786	24,382,969
Public Works Dept	3,833,749	3,891,255	3,988,537	4,088,250	4,210,898
Municipal Utilities	461,000	465,000	465,000	465,000	470,000
TOTAL Public Public Works	4,294,749	4,356,255	4,453,537	4,553,250	4,680,898
Council on Aging	192,767	197,586	202,526	207,589	212,779
Veteran's	187,746	189,623	194,364	199,223	203,208
TOTAL Human Services	380,513	387,210	396,890	406,812	415,986
Library	529,831	543,077	556,654	570,570	584,834
Community Center	324,345	332,454	340,765	349,284	358,016
Historical Commisison	1,650	1,650	1,700	1,700	1,750
Celebrations	10,000	10,000	10,000	10,000	10,000
TOTAL Culture and Recreation	865,826	887,180	909,119	931,554	954,600



Financial Forecast – Expenditures (cont.)

	FY24 Budget	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
Debt Service	1,111,668	1,226,796	1,267,261	1,313,147	1,331,493
Employee Benefits/Insurance	8,435,661	8,730,909	9,036,491	9,352,768	9,705,115
Sewer	490,742	500,000	500,000	500,000	500,000
Water	86,357	83,489	80,912	78,629	76,346
TOTAL Enterprise Funds	577,099	583,489	580,912	578,629	576,346
Other Amounts to be Raised					
Cherry Sheet Offset	34,339	59,000	59,000	59,000	59,000
Other Deficits					
State and County Charges					
Air Pollution Districts	3,895	3,945	3,995	4,045	4,095
RMV Non-Renewal Surcharge	11,640	11,640	11,640	11,640	11,640
Regional Transit	90,667	90,000	90,000	90,000	90,000
Special Education	19,067	20,000	20,000	20,000	20,000
School Choice Sending Tuition	443,920	440,000	435,000	430,000	425,000
Charter School Sending Tuition	296,679	300,000	300,000	300,000	300,000
TOTAL State and County	865,868	865,585	860,635	855,685	850,735
Allowance for Tax Abatements & Exemptions	300,000	300,000	300,000	300,000	300,000
Particular Purposes					
OPEB Trust					
Contract Tree Care					
Building Improvement Fund					
Stabilization Fund					
TOTAL Funding Uses	-	-	-	-	-
Capital Improvement Plan	2,565,490	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL EXPENDITURES	\$ 49,622,901	\$ 50,502,973	\$ 51,884,543	\$ 53,298,403	\$ 54,758,847



Departmental Budgets





General Government

Executive Office

Selectman

Town Manager

Legal Services

Finance Department

Accounting

Assessors

Treasury/Collector

Human Resources

Town Clerk

Land Management

Building & Inspectional Services; Planning

Health Department

Cable Access



Executive Office – Selectmen, Town Manager & Legal Services

Contact Information	Phone & Email	Location
Jennifer Callahan Town Manager	508-987-6030 ext. 8 manager@oxfordma.us	Town Hall, First Floor 325 Main Street Oxford, MA 01540

Mission Statement

The mission of the Office of the Town Manager is to provide administrative oversight, move the Town forward in achieving its strategic goals, and to build upon previous management initiatives which have made Oxford a quality community in which to live and work. We will achieve this mission through open communications and collaboration both inside and outside Town Hall and by providing strong support to our Town Officials, Department Heads, and personnel at all levels.

Department Description

The Town Manager is the chief administrative and financial officer of the Town, managing all day-to-day operations of the Town including finance, public safety, public service, and public works. The Manager supports and mentors all Town Departments. The Town Manager is appointed by a five-member Board of Selectmen and is also responsible for implementing policy directives of the Board.

Oxford Community
Center Renovation
Feasibility Study
Presentation

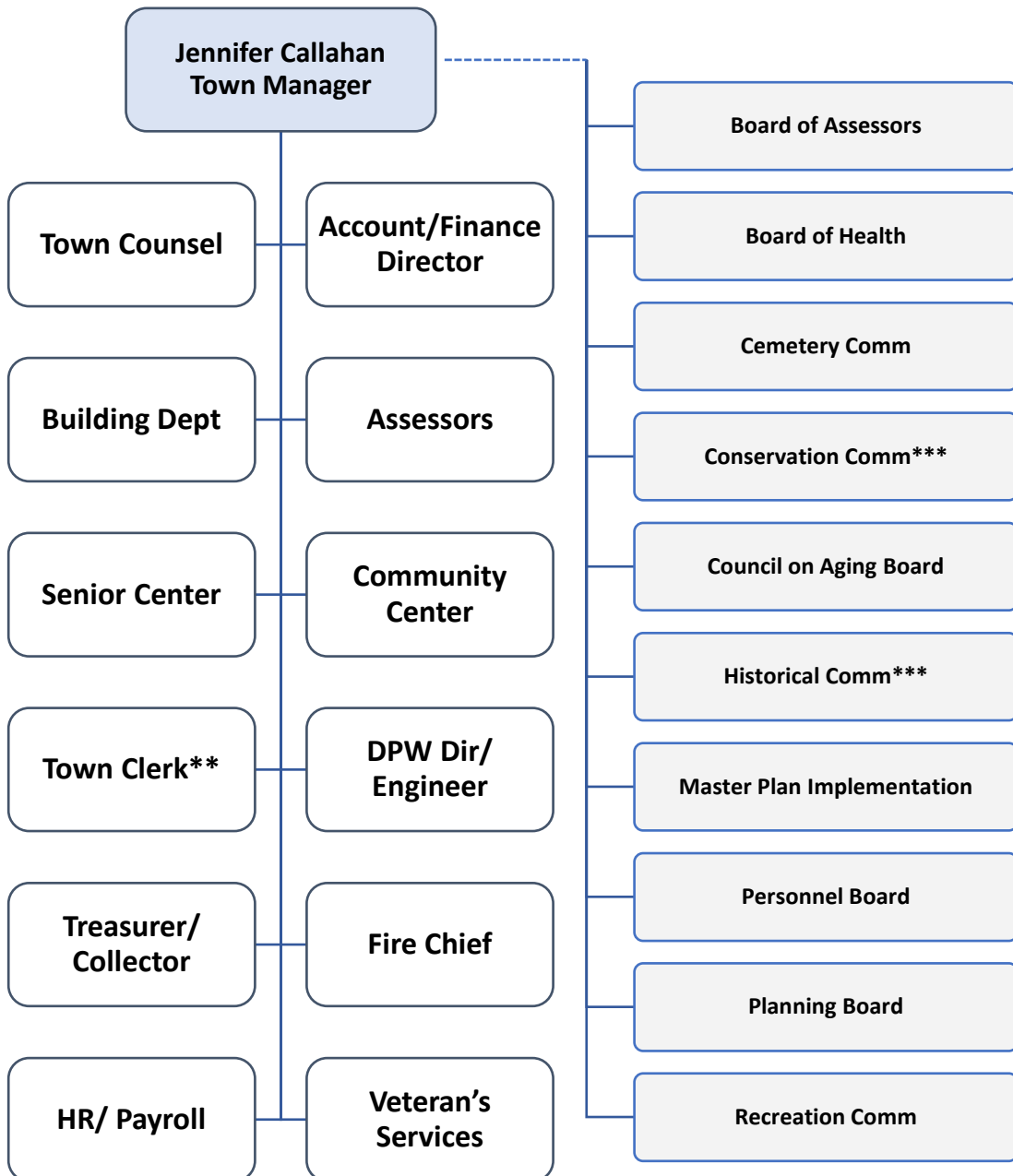


Oxford Community
Center Conceptual
Rendering





Town Manager Organizational Chart



** With approval of a majority of the full Board of Selectmen

*** Subject to the approval of the Board of Selectmen



FY22 Accomplishments

- Fully reopened all municipal and school departments impacted by COVID-19 Pandemic, restored internal functionality and community program offerings and distributed over 2,000 Covid test kits to residents.
- Secured more than \$10M in state, federal and nonprofit grant funding to address both major capital needs as well as budget recovery efforts due to COVID-19 Pandemic.
- Completed \$3.0M in capital projects to address long overdue deferred maintenance and infrastructure needs including roofs, HVAC systems, pedestrian improvements, public safety IT upgrades, dam and culvert repairs, veteran monument restorations, Green Communities projects, building envelope and weatherization at library and two schools, over \$1.0M in major roadway improvements, new fire, DPW and police vehicles and apparatus, and hazardous tree removals.
- Increased public outreach and communications by launching “Onward Oxford” Newsletter, designed and constructed new electronic message board, held several community forums and produced several videos of new business openings, as well as town sponsored events and activities.
- Obtained budget approval and successfully recruited and hired first full-time Building Commissioner, Director of Public Health and Director of Planning & Economic Development began major file scanning efforts, consolidation and reorganization of departmental records.
- Park improvements and increased community connections included installing new playground equipment at Carbuncle Pond and Treasure Land, making major ADA access improvements to Joslin Park Bandstand, installing public safety rapid flashing beacons and islands at 8 Main Street pedestrian crossings, and holding numerous new community events i.e. Winter Fest, Scarecrows on the Common, Teddy Bear Picnic, Health Fair, Movies on Main and Parade of Lights.

FY23 Accomplishments

Goal #1: Apply for all relevant grant funding opportunities to offset town costs for capital and technical assistance projects and maximize non-local financial resources to support identified capital, building maintenance, and planning improvements.

Goal #2: Execute annual Capital Plan of \$3.7M in projects to improve town-wide infrastructure, reduce overall replacement costs, and provide timely upgrades to extend useful years of life of existing infrastructure.

Goal #3: Comply with all federal requirements and reporting in using federal COVID-19 grant funding.

Goal #4: Implement Communications Plan by upgrading the Town website for enhanced user experience and improved dissemination of public information and increased engagement among residents and businesses.

Goal #5: Implement new economic development, workforce and affordable housing initiatives.

Goal #6: Improve Parks & Recreation areas and significantly increase community events.

Goal #7: Implement new customer-focused online permit software for inspectional services, continue document scanning initiative and conduct major records purge of nonessential files.



Newly restored WWI
Memorial on Main Street



Joslin School Annex
Building Demolition



ADA access improvements
at Joslin Park Bandstand



FY24 Goals

Goal #1	Objective	Measurement	Timing
Continue to encourage economic development and improve the appearance of the downtown area.	Host a series of job fairs to provide the community with career opportunities and assist businesses with staffing needs.	The number of job fairs and successful applicants paired with local business.	6/30/2024
	Implement micro-grant storefront improvement program for local businesses.	The number of grant applications submitted by local businesses, the dollar amount awarded, and number of successfully improved storefronts.	

Goal #2	Objective	Measurement	Timing
Execute annual Capital Plan of over \$2.5M in funding and enhance output of DPW with respect to Capital Projects.	Improve town-wide infrastructure to reduce overall replacement costs and provide timely upgrades to extend the useful years of life of existing infrastructure.	The number of approved Capital Plan projects completed on time and on budget using best practices for design, engineering, contacting, and project management.	6/30/2024
	Add additional staffing to DPW to supplement existing staff and enhance project management and completion.		
	Improve management and tracking of the 5 Year Capital Investment Plan.	Implement new Project Management methods to improve tracking and better manage approved projects of the 5 Year Capital Improvement Plan.	



FY24 Goals, Continued

Goal #3	Objective	Measurement	Timing
Increase transparency in governmental operations.	Research, solicit, and purchase software to integrate with the Town's Financial software and the Town website to securely make payable information available to the public.	The number of account payable warrants made publicly available on Town website.	6/30/2024

Goal #4	Objective	Measurement	Timing
Address aging buildings and infrastructure issues and increase the level of roadway improvements	Implement new and updated Pavement Management program.	Complete year one projects of the Pavement Management Plan, publish upcoming projects, and completed number of streets in plan.	6/30/2024
	Maintain roads, bridges, dams, buildings, parks etc.	Number of neighborhood paving projects using New Street Assistance grant funds in FY24.	
	Diversify funding for capital projects to address infrastructure issues.	Number of funding methods for capital projects using a combination of the levy, free cash, and grant sources.	

Goal #5	Objective	Measurement	Timing
Increase new growth and tax revenues by improving permit processing and data collection	Reorganize Land Management Office staffing and add Data Collection Clerk to Assessor's Office	New growth captured for FY24 as compared to previous years.	6/30/2024



FY24 Budget

Board of Selectmen	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1 Chair @ \$2,500 Annually	10,500	5,500	13,320	10,500	10,500	10,500
4 Members @ \$2,000 Annually						
1 FTE Executive Assistant	-	-	-	-	72,371	72,371
1 FTE 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						
Town Meeting Materials	3,873	3,251	1,995	4,000	4,000	4,000
Professional Services	3,015	2,260	4,504	15,000	15,000	10,000
Supplies & Misc	885	831	1,009	2,000	2,000	1,500
Travel	3,436	-	-	2,000	2,500	2,000
Public Notices and Hearings/One Year Newspaper Subscription	405	-	36	650	650	650
Education & Dues	450	2,346	2,393	1,000	2,500	2,500
Commendations	501		-	1,000	1,000	1,000
Town Report Publication Cost	2,500	2,172	1,368	2,500	2,500	2,500
Total Service & Supplies	15,065	10,860	11,305	28,150	30,150	24,150
Total Selectmen	111,047	17,606	24,625	38,650	165,159	132,021



FY24 Budget, Continued

Town Manager	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1 FTE Town Manager-Per Contract	143,872	142,546	205,755	183,750	192,675	192,675
2 FTE Assistant Town Manager	74,959	27,654	90,282	100,950	225,420	225,662
1 FTE Administrative Support Staff	65,350	120,261	73,768	147,263	-	-
Contractual Stipends - Town Manager	12,047	4,960	14,463	15,188	15,200	15,200
Total Salaries	296,228	295,421	384,268	447,151	433,295	433,537
Services & Supplies						
Professional Services (Engineer, Architect, Testing, etc)	24,222	15,516	8,815	25,000	25,000	20,000
Supplies & Misc, Cell Phone Reimbursement	792	1,526	1,503	3,460	3,400	2,000
Travel	1,376	-	2,509	1,500	1,500	1,500
Community Communications & Announcement	-	-	-	2,000	2,000	-
Education & Dues	5,478	2,527	2,126	5,000	5,000	5,000
Total Service & Supplies	31,868	19,569	14,953	36,960	36,900	28,500
Total Town Manager	328,096	314,990	399,221	484,111	470,195	462,037

Legal Services	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Services & Supplies						
Legal Services	85,367	74,353	130,386	125,000	170,000	150,000
Total Service & Supplies	85,367	74,353	130,386	125,000	170,000	150,000
Total Legal Services	85,367	74,353	130,386	125,000	170,000	150,000



Accounting

Contact Information	Phone & Email	Location
Katie McKenna Finance Director	508-987-6038 ext. 1020 kmckenna@oxfordma.us	Memorial Hall, Second Floor 325 Main Street Oxford, MA 01540

Mission Statement

The Accounting department is responsible for accounting, auditing and financial reporting services to all Departments, Boards, and Commissions in accordance with Massachusetts General Laws, and Generally Accepted Accounting Principles for State and Local Governments.

Department Description

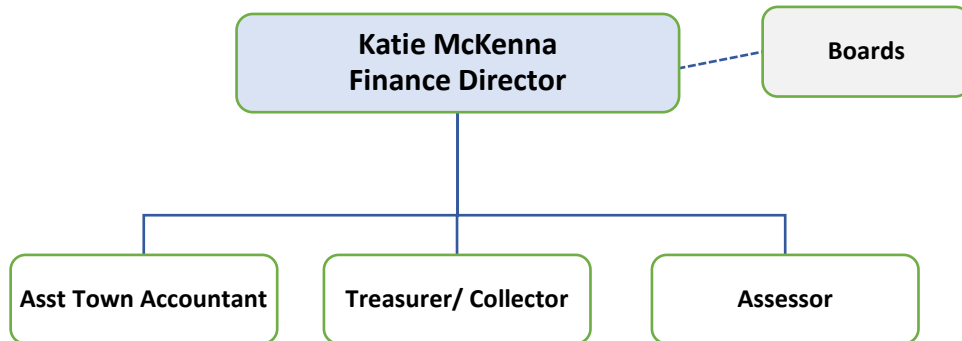
The office serves as an internal service department processing all invoices and reviewing all payrolls; reconciling cash, receivables and special fund balances with the Treasurer/Collector; assisting/advising the Town Manager on financial matters, specifically, budgetary, M.G.L.'s, and Town Meeting warrant preparation; is responsible for timely and accurate submission of all reports required by the State; assists in the preparation of the Tax RECAP; and prepares other reports and financial analysis as required to ensure a successful annual audit.



The Accounting Department plays in key function in maintaining the financial health of the community and its assets.
Source;; Town of Oxford



Accounting Department Organizational Chart



FY22 Accomplishments

- Completed and submitted the FY22 GFOA Budget Document on August 3, 2021.
- Updated and maintained information on the Accounting page of the Town's website.
- Free Cash for July 1, 2021 was certified with the Massachusetts Department of Revenue at \$3,441,729 and Sewer/Water Retained Earnings of \$290,885/\$322,981 on September 2, 2021.
- Schedule A was submitted and approved by the Department of Revenue by October 26, 2021.
- Worked with the independent auditor, Roselli, Clarke & Associates, to complete the audit of the Town's financials by October 31, 2021.

FY23 Accomplishments

- **Goal #1:** Submit FY23 GFOA Budget Document. *Status: Complete, submitted June 22, 2022.*
- **Goal #2:** Effectively communicate information on Town's webpage. *Status: Complete and Ongoing*
- **Goal #3:** Submit timely reporting to the state (Balance Sheet, Schedule A). *Status: Complete and Ongoing*
- **Goal #4:** Complete a successful audit without any material findings *Status: Complete and Ongoing*



FY24 Goals

Goal #1	Objective	Measurement	Timing
Submit GFOA Budget Document	Submit GFOA document by deadline	On-time submission and receipt of GFOA award	6/30/2024

Goal #2	Objective	Measurement	Timing
Effectively communicate information on Town's webpage	Expand and maintain webpage to optimize User experience and information clarity	# unique visitors to webpage; # of User tasks completed on webpage; Reduction in phone/email inquiries	6/30/2024

Goal #3	Objective	Measurement	Timing
Submit timely reporting to the state (Balance Sheet, Schedule A)	Remain in good standing by timely submission of Balance Sheet and Schedule A to State	Submitted on time and complete	6/30/2024

Goal #4	Objective	Measurement	Timing
Complete a successful audit without any material findings	Complete a successful audit without any material findings	Audit conducted on time and with a high degree of correctness	6/30/2024

Departmental Trends

Description	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023 NF
Stabilization	452,280	564,433	1,027,619	1,472,019	1,688,180	1,955,252
Capital Stabilization	-	-	-	200,199	294,273	396,628
OPEB	3,944,995	4,240,910	4,408,406	5,666,289	4,915,919	4,989,985
Free Cash (7/1/yy)	807,168	1,638,253	1,415,482	2,155,105	3,441,729	3,178,740
Prop 2/12 Increase	526,625	555,941	581,973	603,166	625,772	649,674
New Growth	646,021	485,354	265,736	301,063	330,333	541,333
Excess Levy	222,662	359,498	4,823	15,245	61,637	128,659



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1 FTE Finance Director/Town Accountant	102,504	104,379	106,647	110,600	115,303	115,303
1 FTE Assistant Town Accountant	61,124	62,389	64,046	67,407	70,686	70,686
.5 FTE Senior Clerk	12,431	-	-	-	-	-
Total Salaries	176,059	166,768	170,693	178,007	185,989	185,989
Services & Supplies						
Professional Services - Audit, Actuarial (OPEB)	57,000	51,500	56,500	60,500	60,500	60,500
Supplies & Misc	215	369	1,460	500	500	500
Travel	628	-	-	600	600	600
Education & Dues	719	640	185	2,000	2,500	2,500
Total Service & Supplies	58,562	52,509	58,145	63,600	64,100	64,100
Total Finance Department-ACCOUNTING	\$234,621	\$219,277	\$228,838	\$241,607	\$ 250,089	\$ 250,089



The old Joslin School—since demolished—received assistance from numerous New Deal programs during the 1930s. In 1933 the Civil Works Administration (CWA) graded a playground at the rear of the school and built a sidewalk from the school to Main Street. The school grounds were further improved and graded during 1934 utilizing funds provided by the federal Emergency Relief Administration. Improvements were continued under the Works Progress Administration (WPA) with particular attention devoted to the “Joslin School Grove.” The WPA constructed an athletic field for the school in 1936. Finally, the federal Public Works Administration provided a \$21,000 grant for the construction of an extension of the Joslin School. The school was demolished between 2006 and 2007; outdoor basketball courts now occupy the site.

Source: Town of Oxford and <https://livingnewdeal.org/projects/joslin-school-demolished-oxford-ma/>



Assessors

Contact Information	Phone & Email	Location
Alex Sendzik Assessor	508-987-6038 x1051 assessor@oxfordma.us	Town Hall 325 Main Street Oxford, MA 01540

Mission Statement

The mission of the Office of the Assessor is to fairly distribute the tax burden for the continued and successful operation of the Town among residents and businesses.

Department Description

The Department strives to achieve its mission by:

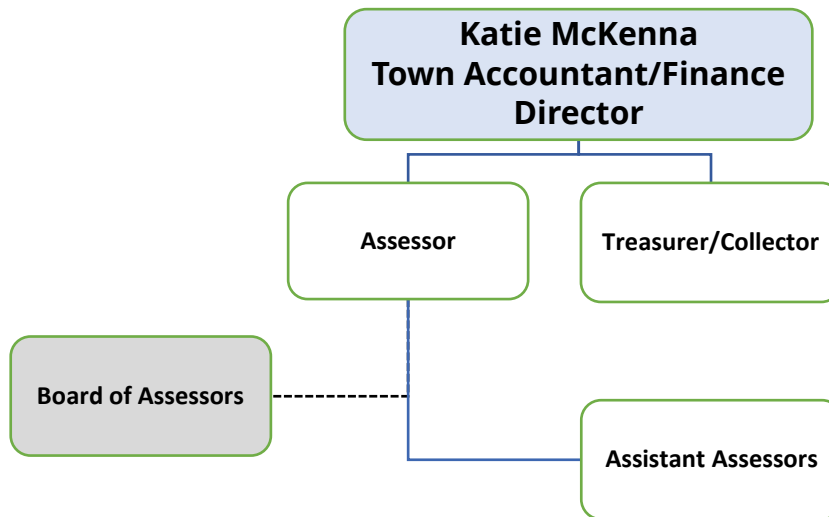
- Ensuring all classes of property are valued fairly and assessed equitably;
- Processing abatements and exemptions on real and personal property tax bills and motor vehicle excise tax bills;
- Conducting cyclical and building permit visits to real property;
- Updating ownership of real property with information supplied by the Worcester County Registry of Deeds
- Processing plans and corrections to update Assessor's maps
- Overseeing the implementation of agricultural, forest and recreation land classifications
- Preparing abutters and business lists
- Researching property ownership and assists other Town Departments in the performance of their duties; and
- Utilizing a mapping company to annually update GIS and hard copies of the Assessor's maps with data submitted by the Assessor's Office



One of many new construction projects in Oxford. Source: Assessor's Office Field Visit



Finance Department - Assessors Organizational Chart



*Note: Town Accountant/Finance Director appointed by Town Manager as per Town Charter 5-3-9; Assessor serves as Chairman of Board of Assessors

FY22 Accomplishments

- Completed purging of old records.
- Timely setting of the Tax Rate.
- Hired a new Assistant Assessor.
- Improved knowledge and experience with Vision software.

FY23 Accomplishments

- **Goal #1** Hire replacement for retiring staff. *Status: Expected to hire an additional employee in FY24*
- **Goal #2** Train and reinforce training for two new staff members. *Status: Ongoing*
- **Goal #3** Complete the 5-year certification cycle per DOR standards for revaluation or real and personal property. *Status: Completed November 2022*
- Timely setting of the Tax Rate. *Status: Completed December 21, 2022*
- Hired a new Principal Assessor. *Status: Completed August 2022*
- Caught up on major building permits. *Status: Completed November 2022*



FY24 Goals

Goal #1	Objective	Measurement	Timing
Data Collector	Hire replacement for Data Collector	Update and publish job description	7/1/2023-8/1/2023
		Interview candidates and successfully onboard a replacement	

Goal #2	Objective	Measurement	Timing
Catch up and improve Permit Process	Inspect all lingering open permits and have a concrete plan that the office can follow to not get behind again	Identify open and old permits	Ongoing
		Inspect and close out any open or old permits	

Goal #3	Objective	Measurement	Timing
Supplemental Bills	For the Town to start billing and collecting Supplemental Bills where if the building value raises by 50% or more the Town can prorate a tax bill	Collect more revenue for the Town	3/1/2024 – 6/30/2024
		Spread Tax Liability more equitably	

Departmental Trends

	FY 18	FY 19	FY 20	FY21	FY22
Number of approved and processed statutory exemptions	193	124	208	177	180
Value of approved and processed statutory exemptions	148,014	163,628	173,569	167,342	169,419
Number of personal property tax abatements	2	3	4	0	0
Value of personal property tax abatements	227	3,003	121,199*	0	0
Number of real estate tax abatements	12	19	43	15	20
Value of real estate tax abatements	28,190	31,557	48,227	21,939	27,921
Number of motor vehicle excise tax abatements	612	475	603	234	403
Value of motor vehicle excise tax abatements	59,255	68,011	61,642	27,259	44,431



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
Board of Assessors-2 Members, semi annual stipends	1,000	1,000	750	1,000	1,000	1,000
1 FTE Assessor	80,654	85,211	86,463	91,307	90,389	90,389
1 FTE Assistant Assessor	55,656	110,343	85,862	127,660	60,733	60,733
1 FTE Senior Clerk/Data Collector	48,348	-	-	-	50,329	40,000
Support Staff - Temporary	-	5,273	9,587	-	-	-
Total Salaries	185,658	201,827	182,662	219,967	202,451	192,122
Services & Supplies						
Updates to Digitized Maps - Cartographic	3,800	4,000	4,000	4,500	4,500	4,500
Professional Services - Consulting for Commercial, Industrial, and Personal Property	20,800	17,360	17,953	24,000	43,400	41,400
Supplies & Misc	1,724	1,542	1,750	3,500	3,000	3,000
Abstracts and Deeds -Commonwealth of MA	44	48	68	200	-	-
Travel	93	-	-	275	800	800
Education & Dues	340	360	225	2,000	2,000	2,000
Total Service & Supplies	26,801	23,310	23,996	34,475	53,700	51,700
Total Finance Department-ASSESSING	212,459	225,137	206,658	254,442	256,151	243,822



Treasurer/Collector

Contact Information	Phone & Email	Location
Jillian K. Patch Treasurer/Collector	508-987-6038 option #2 tc@oxfordma.us	Memorial Hall, First Floor 325 Main Street Oxford, MA 01540

Mission Statement

The mission of the Treasurer's Office is to provide taxpayers and town employees with professional and courteous customer service, treat all taxpayers with equity and ensure the fiscal stability of the Town by collecting and managing the funds required for continued operation of the government.

We will achieve this mission by:

- Billing, collecting and investing of all Town funds, including real estate and personal property taxes, excise taxes, sewer bills and federal, state and county reimbursements;
- Collecting a myriad of miscellaneous departmental service charges, permits, licenses and fees;
- Taking all necessary steps, allowable by law, to collect taxes due to the Town, including past due accounts;
- Administering the timely disbursement of all warrants for payment to vendors, town employees and retirees; and
- Managing the Town's debt program

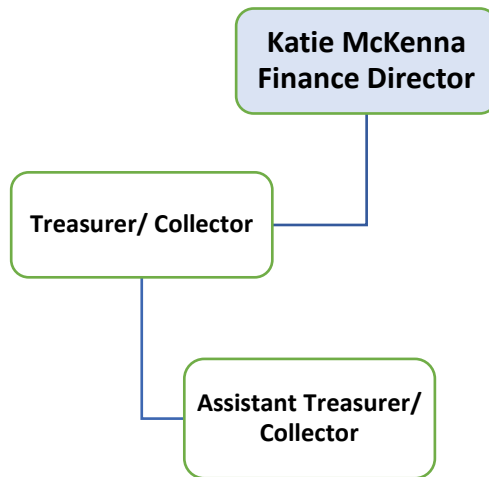
Department Description

The Treasurer/Collector is responsible for the billing, collecting, investing and reconciliation of all Town funds including real estate and personal property taxes, motor vehicle excise tax, sewer bills, and federal, state, and county reimbursements, as well as a myriad of miscellaneous departmental service charges, permits, licenses, and fees.

The Division also administers and arranges for the timely disbursement of all warrants for payment to vendors, town employees, and retirees and is responsible for the administration of the Town's debt program.



Finance Department – Treasurer/Collector Organizational Chart



FY22 Accomplishments

- Completed FY21 Tax Takings in October 2021. As of November 2022 only 13 properties left out of the original 42 taken remain in tax title.
- Maintained up to date processing and reconciliation while only staffing 2 full time employees

FY23 Accomplishments

- **Goal: #1** Timely Process of Tax Takings. *Status: Completed on October 21, 2022*
- **Goal: #2** Assistant Collector Certification. *Status: Completed August 2022.*
- **Goal: #3** File Tax Title Properties in Land Court. *Status: In Progress, working with town counsel to identify the best properties to file.*



FY24 Goals

Goal #1	Objective	Measurement	Timing
Timely processing of FY23 Tax Takings	Improve collection efforts and speed of repayment by processing the FY23 Tax Takings earlier in the year	100% of properties to be removed from FY23 tax rolls and transferred to tax title	8/1/23-11/1/23

Goal #2	Objective	Measurement	Timing
Hold Town Auction	To obtain one-time revenues for the town and to put properties back on the tax rolls	Expedite the auction process by working with counsel and our auctioneer to plan as soon as properties have received foreclosure status from land court	7/1/23-6/30/24

Goal #3	Objective	Measurement	Timing
File Tax Title properties in Land Court	To work with our Tax Title attorney to identify more properties that can be moved into the Land Court process and eventually hold a public auction	File 5-10 properties in Land Court which have been in tax title for numerous years with no contact or interest to redeem	7/1/23-6/30/24



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1 FTE Treasurer/Collector	88,577	71,092	73,601	80,524	90,389	90,389
1 FTE Assistant Treasurer Collector	48,943	44,795	51,024	53,491	58,940	58,940
1 FTE Senior Clerk	36,537	1,698	-	-	-	-
Total Salaries	174,057	117,585	124,625	134,015	149,329	149,329
Services & Supplies						
Professional Services	35,768	32,858	36,335	4,650	4,650	4,650
Banking Fees	200	200	200	400	400	400
Supplies & Misc	1,687	739	703	1,100	1,100	1,100
Special Forms	-	-	-	400	300	300
Travel	187	-	486	400	600	600
Education & Dues	703	180	1,073	1,740	1,740	1,740
Surety Bond/Insurance	796	796	420	2,200	3,400	3,400
Tax Title	31,659	65,082	45,689	35,000	45,000	35,000
Bond Fees	3,906	3,100	780	4,000	4,000	4,000
Total Service & Supplies	74,906	102,955	85,686	49,890	61,190	51,190
Department - TREASURER/COLLECTOR	248,963	220,540	210,311	183,905	210,519	200,519

Departmental Trends

Description	FY2018	FY2019	FY2020	FY2021	FY2022
Excise Bills Mailed	16,899	16,507	16,488	17,056	16,748
Real Estate Collection % Through Fiscal Year	99%	97%	93%	99%	99%
Total Real Estate/Personal Property Bills Mailed	11,757	11,778	11,780	11,788	11,807
Total Number of Properties Added to Tax Title	30	31	28	42	22
Total Amount Collected Through Tax Title Process	\$150,035	\$36,621	\$184,198	\$219,725	\$279,006



Human Resources

Contact Information	Phone & Email	Location
Joanne Frederick, CPP HR Specialist	508-987-6035 ext. 1028 jfrederick@oxfordma.us	Town Hall, First Floor HR/Payroll Department 325 Main Street Oxford, MA 01540

Mission Statement

The mission of the Human Resources Department is to attract, develop and retain a high performing, inclusive and diverse workforce and foster a healthy, safe, productive work environment for our employees. We will achieve this mission by:

- Recruiting, orienting, and developing qualified and motivated employees dedicated to servicing the Oxford community;
- Value, Encourage, and Support a Diverse Workforce;
- Improve Individual and Organizational Effectiveness;
- Champion Career and Professional Growth;
- Coordinate a competitive compensation and benefits management program;
- Encourage open communication, active participation, and organizational identity.

Department Description

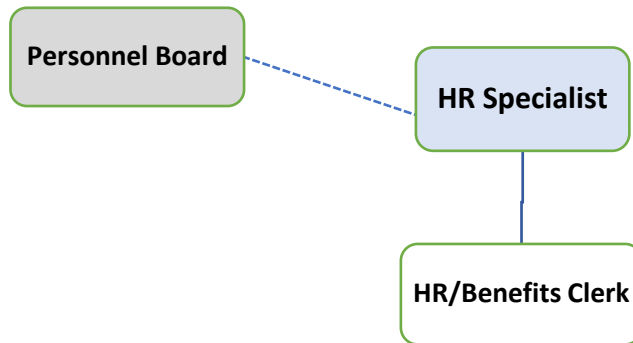
The HR/Payroll department primary function are:

- Recruit and hire personnel
- Process and administer benefits for active and retired employees
- Process retirement paperwork
- Administer FMLA leaves
- Process biweekly payroll
- Process unemployment claims
- Handle investigations
- Establish training programs for employees





Human Resources Organizational Chart



Note: Per 5-3-9 of the Town Charter; the Town Manager appoints a 5-member Personnel Board

FY22 Accomplishments

- Renewed health insurance with a new provider for both active employees and retirees.
 - A request for proposal was sent out to all applicable health care providers in Massachusetts.
 - Once requests were received the Insurance Advisory Committee (IAC) met on multiple occasions with the Town's broker, NFP, to review proposals.
 - After multiple meetings, the IAC selected unanimously to move the benefits to the Massachusetts Strategic Health Group which offers Harvard Pilgrim and Aetna benefits.
 - Letters went out to all employees and retirees regarding the new offerings and each employee/retiree had to select the plan option that worked best for them and their families.
- Introduced new dental and vision plans.
 - New benefit codes had to be created for payroll, Worcester Regional Retirement and Massachusetts Teachers Retirement had to be updated with the new benefit information.

FY23 Accomplishments

- **Goal #1** Implemented a Training Program through MIIA platform where all employees will receive designated assignments for completion. Most recently Sexual Harassment Training has been pushed out to all Department Employees. *Status: Completed prior to December 31, 2022*
- **Goal #2** Coordinate new Training Program with Performance Evaluation to develop our current staff. Each employee should be tasked with 2 Trainings annually that are aligned with their current job responsibilities. *Status: Not started – anticipate to begin process through June 30th*
- **Goal #3** Complete Employee Handbook. *Status: about halfway through a new handbook template*



FY24 Goals

Goal #1	Objective	Measurement	Timing
Roll out training program for all employees through the MIIA platform	Keep employees current by requiring them to complete assignments as they relate to their job.	Each year employee will be assigned 2 training programs to complete. One during 1 st six month of fiscal year, 2 nd during last six months.	7/1/22-ongoing

Goal #2	Objective	Measurement	Timing
Incorporate training assignments into Performance evaluation	Continue to educate our employees by assigning specific trainings for them to complete annually	Through the MIIA Portal HR will be able to track results of assignments. If not completed should affect overall performance review	7/1/22-ongoing

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1.0 FTE HR Specialist	76,225	82,664	85,375	88,234	92,080	92,080
1.0 FTE Payroll/Benefits Coordinator	-	-	48,058	58,418	59,586	-
.35 FTE Administrative Assistant	-	20,398	12,523	-	-	-
Total Salaries	76,225	103,062	145,956	146,652	151,666	92,080
Services & Supplies						
Professional Services	Moved from Treasurer/Collector Budget			39,450	40,200	40,200
Pre Employment Physicals	4,289	3,215	6,252	3,000	2,000	2,000
Supplies & Misc	2,997	4,276	4,698	4,000	3,000	3,000
Travel	257	-	711	500	500	500
Education & Dues	1,188	952	1,331	5,000	4,000	2,500
Staff Development	-	-	-	-	5,000	5,000
Total Services & Supplies	8,731	8,443	12,992	51,950	54,700	53,200
Total Human Resources	84,956	111,505	158,948	198,602	206,366	145,280



Town Clerk

Contact Information	Phone & Email	Location
Michelle A. Jenkins Town Clerk	508-987-6032 option #1 mjenkins@oxfordma.us	Memorial Hall, First Floor 325 Main Street Oxford, MA 01540

Mission Statement

The Oxford Town Clerk's Office is committed to providing courteous, competent, and efficient service to the Town's People. We are dedicated to the thorough preservation of the Town's vital records and historical documents for the benefit of future generations. We respect the right to vote as a fundamental civil right and will assure that all elections are conducted in a fair and open manner providing equal access to all citizens. Our office will operate in a modern, professional, and automated environment, with an emphasis on our fiscal responsibility to the taxpayers of Oxford.

Department Description

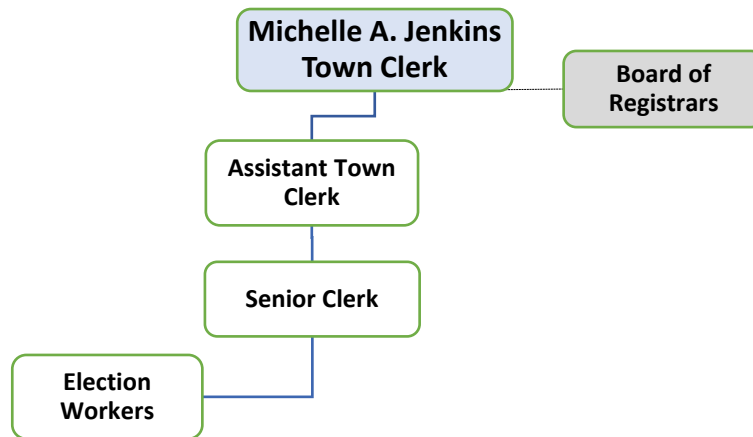
The Town Clerk's Office is the HUB of a community. The primary functions are as follows:

- Issuance of Birth, Death, Marriage Certificates
- Issuance of Marriage Licenses
- Conduct all Local, State and Federal Elections
- Conduct all In Person Early Voting Sessions
- Process all voter registration forms
- Conduct Annual and Special Town Meetings
- Maintain the Officials List of the Town, whether elected or appointed
- Post all meeting agendas
- Maintain all meeting minutes
- Issuance of Business Certificates (DBA's)
- Process the Annual Town Census
- Administer the Oath of Office
- Issuance of both dog and cat license
- Issuance of underground storage tanks
- Issuance of Raffle and Bazaar permits
- Distribute and track Conflict of Interest/Ethics training documentation for all employees and Town Officials as required.
- Manage, track, and coordinate response(s) to public records requests received
- Maintain all Planning, Zoning, and Conservation Commission's decisions





Town Clerk Organizational Chart



The Town Clerk, Assistant Town Clerk and Senior Clerk are all appointed by the Town Manager.
The Board of Registrars are appointed by the Board of Selectmen as are the Election Workers. CONFIRM PLACEMENT

FY22 Accomplishments

- Began to utilize the Senior Work Off Program to assist with various projects.
- Funded the purchase of 5 additional Poll Pads for the use at Elections.
- Implemented a new filing system to maintain more accurate records for the Officials List, Meeting Minutes, Planning, Zoning, and Conservation Commission applications – the need to “Tell the Story”.
- Brought in an archival specialist who has identified the permanent records that are in the most need of preservation

FY23 Accomplishments

Goal #1: Utilized the Senior Work Off Program which assisted enormously with various projects.

Status: Completed

Goal #2: Implemented the use of Poll Pads at all Elections which has proven to save valuable time when checking in voters. *Status: Completed*

Goal #3: A complete overhaul of the vault was done. All documents past the retention deadline were discarded. Any documents or non-vital information not required to be stored in a fireproof were removed in order to maximize much needed space for essential documents. *Status: Completed*

Goal #4: Brought in an archival specialist who has identified the permanent records that are in the most need of preservation. *Status: Ongoing*



FY24 Goals

Goal #1	Objective	Measurement	Timing
Historical Records Preservation	Improve the integrity of Historical Records to ensure longevity of documents	Secure the necessary funds to transition some of the Towns records	7/1/2023-6/30/2024
		#/% of records transitioned to improved storage system	

Goal #2	Objective	Measurement	Timing
Codification of the Towns By-Laws and Charter	Improve access and transparency by codifying all legislation	Secure the necessary funds for Codification Services	7/1/2023-6/30/2024

Goal #3	Objective	Measurement	Timing
Vital Records Storage Binders	Acquire the maximum protection for Vital Records	Secure the necessary funds to purchase Perma/Dur Records Storage Binders for Birth, Death and marriage Certificate	7/1/2023-6/30/2024

Goal #4	Objective	Measurement	Timing
Move older documents from the upstairs vault to the downstairs vault	More room is needed to store the most recent minutes, so older minutes need to be boxed and labelled and stored in the lower vault	More room upstairs is needed to store the most recent permanent records	7/1/2023 – 6/30/2024



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 FINAL
Salaries						
1 FTE Town Clerk	92,037	69,136	87,927	93,386	95,832	95,832
1 FTE Assistant Town Clerk	53,165	55,421	64,916	55,724	57,209	52,000
1 FTE Senior Clerk	32,986	35,298	31,333	41,233	43,345	25,000
Registrars	3,030	2,818	3,000	3,500	3,500	3,500
Election Clerks	10,284	32,828	13,203	25,000	20,000	20,000
Total Salaries	191,502	195,501	200,379	218,843	219,886	196,332
Services & Supplies						
Equipment Maintenance	1,250	2,651	209	2,250	4,050	4,050
Supplies & Misc	4,565	12,146	11,045	7,000	11,500	11,500
Travel	293	-	283	1,000	1,025	1,025
Bonds, Education and Dues	585	440	1,980	1,500	2,070	2,070
Police Outside Details for Elections	352	4,216	951	4,000	2,000	2,000
Election Lunches/Dinners for Election Workers/Constables	703	1,229	727	1,300	650	650
Total Services & Supplies	7,748	20,682	15,195	17,050	21,295	21,295
Total Town Clerk	199,250	216,183	215,574	235,893	241,181	217,627

Departmental Trends

Description	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Total Receipts	50,151	49,322	52,751	46,686	39,787	49,998
Total Credit/Debit/E-Check	4,933	5,385	6,826	9,850	6,318	9,484
% Credit/Debit/E-Check	10%	11%	13%	21%	16%	19%
Total Vital Records Receipts	12,125	12,550	14,135	10,460	12,859	14,520
Total Dog/Cat License Receipts	19,861	19,372	14,490	11,248	8,359	29,970



Land Management

Contact Information	Phone & Email	Location
Patrick Dahlgren, Building Commissioner Tony Sousa, Director of Planning	508-987-6038 pdahlgren@oxfordma.us ; tsousa@oxfordma.us	Town Hall, Second Floor 325 Main Street Oxford, MA 01540

Mission Statement

The mission of the Land Management Department of the Town of Oxford is to provide the highest level of service to the community that is knowledgeable, efficient and comprehensive; and to improve quality of life by planning the natural and built environments for current and future generations. We will achieve this mission by:

- Enforcing the Town's Zoning By-laws and applicable building codes through the review and issuance of building permits and zoning determinations;
- Reviewing and making determinations on applications for land use matters;
- Providing technical staff support and administrative assistance to the Zoning Board of Appeals, Planning Board, and the Master Plan Implementation Committee;
- Managing and planning for a community that is vibrant, livable, accessible, and sustainable;
- Providing a one-stop service point for all development-related activities to the public.

Department Description

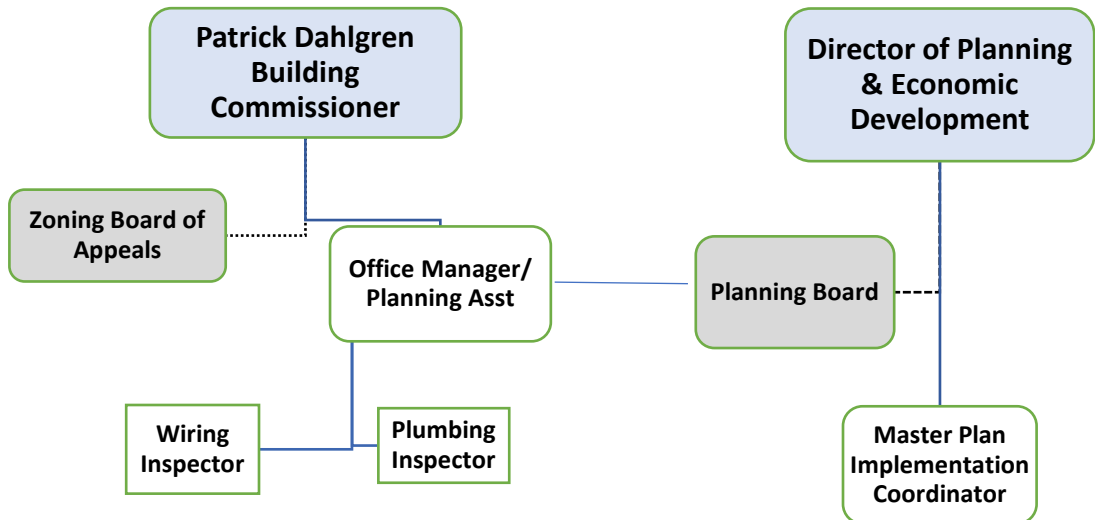
The Department performs the following functions:

- Inspectional Services
- Code Enforcement
- Plan Reviews
- Meeting with property owners, developers, and others regarding land-use matters
- Development & Implementation of long-range plans and studies
- Grant Writing and Administration

Additionally, department staff collaborates with several regional bodies including the Central Massachusetts Regional Planning Commission (CMRPC), the Central Massachusetts Metropolitan Planning Organization (CMMPO), and the Southern Worcester County Economic Development Organization (SWCEDO).



Land Management Organizational Chart



FY22 Accomplishments

- Corrected the Building Permitting Issuing Process.
- Improved the awareness for “Cost of Construction” on Permit Applications.
- Conducting a Town Assessment for General and Zoning Bylaw violations.
- Conducting a Town Assessment for General and Zoning Bylaw violations.
- Created and Implemented a Digital Street File for the Land Management
- Secured funding to update the Open Space and Recreation Plan.

FY23 Accomplishments

- **Goal #1:** Streamline Processes to increase efficiency. *Status: In progress and ongoing*
- **Goal #2:** Support the redevelopment of vacant and blighted properties. *Status: In progress and ongoing*
- **Goal #3:** Ensure public safety around all building and structures is a joint responsibility. *Status: In progress and ongoing*
- **Goal #4:** Update the Town’s Subdivision Rules and Regulations *Status: : In progress and ongoing*
- **Goal #5:** Update the Town’s Open Space and Recreation Plan (OSRP) *Status: : In progress and ongoing*



FY24 Goals

Goal #1	Objective	Measurement	Timing
Streamline Processes to increase efficiency	Improve permit tracking software abilities. OPENgov.	Secure funding to procure outside services to enhance the existing system	07/01/23 – 06/30/24
		Procure the services	

Goal #2	Objective	Measurement	Timing
Support the redevelopment of vacant and blighted properties	Apply the Vacant Property Registration Program	Increase staff and training to support the program	07/01/23 – 06/30/24
		Perform safety inspections to ensure compliance with applicable codes, plans and approvals	

Goal #3	Objective	Measurement	Timing
Ensure public safety around all building and structures is a joint responsibility.	Assist property owners, developers, contractors, and the general public with building code regulations, zoning and general processes.	Increase staff and training to support this goal	07/01/23 – 06/30/24
		Number of technical review consultations	

Goal #4	Objective	Measurement	Timing
Update the Town's Subdivision Rules & Regulations	Updated Subdivision Rules and Regulations will most appropriately guide new development and surrounding infrastructure	Draft updated Rules and Regulations document	7/1/23- 6/30-24
		Submit to Planning Board for approval	
		Approval granted	

Goal #5	Objective	Measurement	Timing
Update the Town's Open Space and Recreation Plan (OSRP)	Updating the currently expired OSRP enables Town eligibility for certain State and Federal park/open space grants.	Update OSRP plan as consistent with State requirements	06/01/ 23 - 12/31/24
		Plan approved by State	



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
2 FTE Administrative Assistants	44,005	48,906	48,671	51,000	107,999	105,000
1 FTE Office Manager	-	-	-	-	61,380	71,380
.5 FTE Director of Planning and Economic Development	-	63,329	98,575	105,820	67,590	65,000
1 FTE Planning Assistant	53,795	54,292	56,809	58,418	-	-
1.5 FTE Building Commissioner	51,138	38,477	88,941	120,606	133,448	124,834
Board of Health Stipend	1,500	1,500	1,500	1,500	1,500	1,500
1 FTE Director of Public Health	-	34,038	65,761	92,768	97,542	97,542
Nursing Services	5,160	352	-	-	29,407	29,407
Total Salaries	155,598	240,894	360,257	430,112	498,866	494,663
Services & Supplies						
Professional Services	48,401	48,299	11,100	28,000	13,130	13,130
Supplies & Misc	742	9,014	1,299	2,500	9,700	3,700
Travel	2,356	2,208	440	1,000	800	800
Advertising	269	1,166	1,173	300	700	700
Education & Dues	781	864	1,731	3,695	3,895	3,895
Equipment	-	-	-	-	-	-
Total Services & Supplies	52,549	61,551	15,743	35,495	28,225	22,225
Total Land Management	208,147	302,445	376,000	465,607	527,091	516,888

Departmental Trends

Description	FY2020	FY2021	FY2022	FY2023 (As of Feb 2022)
Building Permits	482	625	688	531
Zoning Determination Requests	70	105	95	18
Building Inspections	645	631	685	516
Wiring Inspections	523	561	598	390



Health Department

Contact Information	Phone & Email	Location
Rike Sterrett Director of Public Health Services	508-987-6045 ext 1034 rsterrett@oxfordma.us	Town Hall, Second Floor 325 Main Street Oxford, MA 01540

Mission Statement

The mission of the Oxford BOH is to prevent disease and injury and to protect the health, safety and welfare of the Town's residents and visitors through the enforcement of State and Local laws and bylaws, codes, and regulations.

Sample activities include:

- **Enforcement:** Enforcement; Septic inspections, plan review, permitting & soil testing ; Restaurant inspections, & other food establishments; Tenant housing, noise & odor complaints; Recreational camps and semi-public and public swimming pools; Well regulations; Body art practitioners & establishments; Housing inspections; Enforcement of State & local smoking regulations; Nuisance complaints
- **Health:** Vaccinations, planning and implementation & tracking; Seasonal Flu clinics; Investigation & follow-up of communicable diseases; Investigate and report on all foodborne illnesses; Monitoring enterovirus like illness; Prevention and Wellness, COVID Contact Tracing
- **Animal/Vector Control:** West Nile Virus abatement; Rabies incident investigation; Beaver issues; Continuation of vector control through Central MA Mosquito Control *Please note: Animal Control Officer does not work under the BOH
- **Emergency Preparedness:** Emergency Planning; Medical Reserve Corps; LEPC coordination; Emergency Dispensing Site plans; Food recalls; education of restaurant owners regarding food supply; Continuity of Operations Planning (COOP); Isolation & Quarantine protocols; Emerging infectious diseases



The Health Department ensures the safety of public swimming waters, including Carbuncle Beach, as one of its duties. Source: Town of Oxford

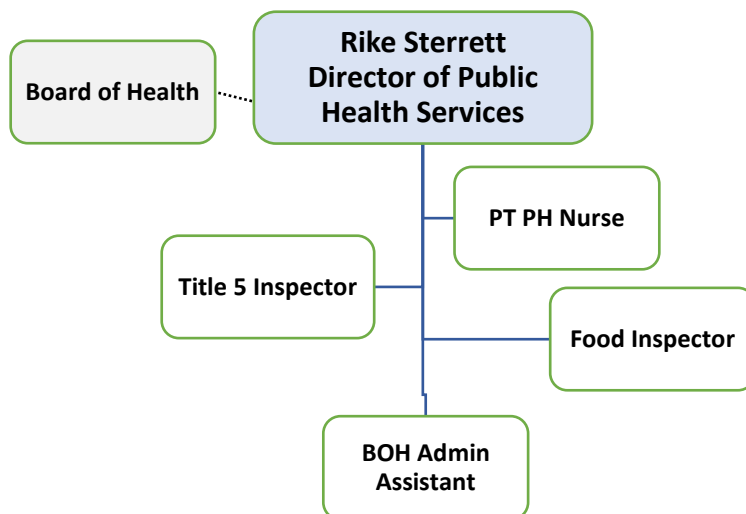


Department Description

The Department performs the following functions:

- Assess and monitor health status to identify community health problems.
- Diagnose and investigate health problems and health hazards in the community.
- Inform, educate, and empower people about health issues.
- Mobilize community partnerships to identify and solve health problems.
- Develop policies and plans that support individual and community health efforts.
- Enforce laws and regulations that protect health and ensure safety.
- Assure an effective system that enables equitable access to the individual services and care needed to be healthy.
- Build and support a diverse and skilled public health workforce.
- Improve and innovate public health functions through ongoing evaluation, research, and continuous quality improvement.
- Build and maintain a strong organizational infrastructure for public health.

Health Department Organizational Chart





FY22 Accomplishments

- Implement Online Permitting.
- Update Towns Public Health Emergency Preparedness Plan.
- Update permitting fee structure.
- Permit 100% of Oxford's Trailer parks.

FY23 Accomplishments

- **Goal #1** Update food inspection program. *Status: Complete; inspection frequencies have been adjusted and are being maintained; a self assessment of each FDA standard has been conducted; grant funding was applied for to assist with this goal for 2023.*
- **Goal #2** Create an inspectional task force. *Status: Task force has been created and has met a few times.*
- **Goal #3** Update Town permit and plan review applications. *Status: Complete. Various applications have been updated and plan review documents for Food and Pools have been created.*
- **Goal #4** Update permitting fee structure. *Status: Complete. New fee schedule approved by BOH.*
- **Goal #5** Bring flu clinic in house. *Status: Still in progress.*

FY24 Goals

Goal #1	Objective	Measurement	Timing
Permit trailer parks in Town.	Bring trailer parks in town into compliance and properly permitted.	Have contacted all trailer parks and issued all the proper permits.	July 1, 2023 – June 30, 2024

Goal #2	Objective	Measurement	Timing
Create a nuisance bylaw.	Have a bylaw written that addresses nuisances on a property to better address complaints from residents around items stored in plain view.	Write a bylaw and have it ready for Town Meeting	July 1, 2023– June 30, 2024



FY24 Goals Continued

Goal #3	Objective	Measurement	Timing
Have at least 2 FDA standards audited and verified.	To fully meet at least two of FDA's nine retail program standards.	All required documents for each standard completed.	January 1, 2023 – December 31, 2023
		Have both standards verified.	
		Submit verification audit to FDA for approval.	

Goal #4	Objective	Measurement	Timing
Update online permitting system.	Update current online permitting system to be more streamlined and customer friendly, allowing all applications to be done online.	All applications are done online.	July 1, 2023 – June 30, 2024
		No longer requiring assistance from permitting company due to service errors	
		All renewal notices will be done through the system.	

Goal #5	Objective	Measurement	Timing
Provide our own vaccine for an in-house flu clinic.	Register the Town of Oxford to receive flu vaccine and develop all necessary procedures to hold a flu clinic for the town in October 2023 provided by the Town of Oxford.	Complete all necessary insurance paperwork.	July 1, 2023 – June 30, 2024
		Place vaccine order.	
		Have standing orders in place to order vaccine	

Departmental Trends:

Description	FY2020	FY2021	FY2022
BOH Permits	496	350	368

FY24 Budget

Health Department budget is included in the overall budget for the Land Management Department.



Cable Access

Contact Information	Phone & Email	Location
Kaylee Olson Media Production Coordinator	508-987-6038 ext. 1032 kolson@oxfordma.us	Oxford Community Center Second Fl., Room 13 4 Maple Road Oxford, MA 01540

Mission Statement

The mission of Oxford Cable Access is to entertain and inform the community through local PEG (Public, Education, and Government) programming and provide access to media production for residents and employees.

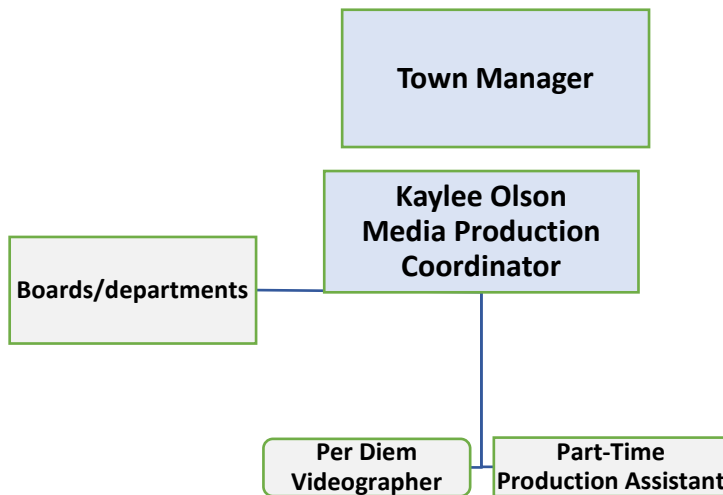
Department Description

The Media Production Coordinator oversees the PEG programming and production for the Town of Oxford, creates the schedule for playback, maintains the electronic bulletin board, and works with town departments to enhance their media and design needs.





Cable Access Organizational Chart



FY22 Accomplishments

- Playback server configured and restored live broadcasting to channels 191, 192, and 194. Livestreaming from the Town Hall and High School Community Room restored.
- Full upgrade to equipment in High School Community Room, replaced SD cameras with HD cameras, replaced outdated and obsolete Anycast Station with TriCaster Mini.
- Designed bulletins to advertise town events to run on the new electronic bulletin board that runs in between programming on all three channels.
- Produced town programming like the Winter Festival Video, Fire Department's Squad 1 Tour Video, Memorial Day Parade Ceremony, and the Trees for Trees Program Video.
- Installed speakers in Town Hall to allow attendees to hear board members more clearly.
- Installed Cablecast Livestream units for the Education Channel and Government Channel allowing viewers to watch both channels online, even if they don't subscribe to cable.

FY23 Accomplishments

- **Goal #1** Develop an online streaming and video archive platform. *Status: Completed. Launched the all-new VOD website where viewers can watch the Education and Government Channel Livestreams, as well as watch all programming produced by Oxford Cable Access in one place.*
- **Goal #2** Update and add additional links/helpful information to the Town Website PEG page. *Status: Completed. Added links for the Education Channel Livestream, Government Channel Livestream, VOD Website, and the Bulletin Board Feed. Added a submission form for residents to submit bulletin notices online.*



FY23 Accomplishments/Goals (Continued)

- **Goal #3** Create local community programming. *Status: Completed. Covered various community events to provide programming for the public. Events included: Teddy Bear Picnic, Movies on Main, Veteran's Agent FAQ's, OCC Feasibility Forum, Public Safety Day, and Scarecrows on the Common.*
- **Goal #4** Begin studio renovation. *Status: In Progress. Studio has been reorganized in order to keep track of and store equipment neatly. Purchasing of equipment has been delayed in order to prioritize field production equipment and equipment needs at Town Hall.*
- **Goal #5** Develop an equipment training program. *Status: In Progress. Will be developing this in the coming months.*
- Covered Special Town Meeting and various board meetings.
- All new Chapters feature to the VOD website where viewers can skip to agenda items throughout the meeting.
- Worked with Town Departments and Town Manager to post important messages to the message board in front of Town Hall. As well as update the Town's Facebook Page, the Town Website, and the cable access bulletin board.





FY24 Goals

Goal #1	Objective	Measurement	Timing
Upgrade equipment in Town Hall	Replace outdated and failing equipment in Town Hall. Replace cameras and switcher to provide a more permanent and reliable solution.	New equipment professionally installed and functioning in Town Hall.	9/1/2023

Goal #2	Objective	Measurement	Timing
Partner with Town Departments to create a program series	Partner with town departments such as the library to create original programming on a consistent basis; such as a monthly book reading series.	Programs produced and uploaded to the VOD website for the community to watch.	7/1/2023-6/30/2024

Goal #3	Objective	Measurement	Timing
Begin production on Manager's Office "Onward Oxford" series	Coordinate with the Town Manager's office to begin production on show highlighting economic development in town.	Episodes filmed and edited. Uploaded to VOD website and aired on cable.	7/1/2023-6/30/2024



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1 FTE Media Production Coordinator	-	-	45,518	80,003	67,469	67,469
.5 FTE Production Assistant/Videographer	-	-		-	26,727	26,727
Per Diem Videographer	-	-	-	31,000	10,000	10,000
Total Salaries	-	-	45,518	111,003	104,196	104,196
Services & Supplies						
Purchase of Services	-	-	474	-	-	-
Professional Services	-	-	4,055	10,000	6,000	6,000
Supplies & Misc	-	-	2,222	4,000	4,500	4,500
Equipment	-	-	43,151	55,000	45,000	45,000
Total Services & Supplies	-	-	49,902	69,000	55,500	55,500
Total PEG Access	-	-	95,420	180,003	159,696	159,696

Departmental Trends

Description	CY2019	CY2020	CY2021	CY2022 (Thru Oct.)
Charter Cable Subscribers	3,597	3,506	3,214	2,741
Meetings Filmed	Unknown	82	83	94
Town Events Filmed	Unknown	5	3	21
PEG Bulletins	Unknown	30	77	103
Message Board Messages	N/A	N/A	N/A	75



Public Safety

Police

Animal Control

Fire

Emergency Operations Center



Police

Contact Information	Phone & Email	Location
Anthony P. Saad Chief of Police	508-987-0156 asaad@oxfordpd.us	Oxford Police Department 503 Main Street Oxford, MA 01540

Mission Statement

The Mission of the Police Department is to provide the highest level of professionalism and service in maintaining the safety, security, and well-being of the town and its citizenry of which we ourselves are a part. We will achieve this mission by:

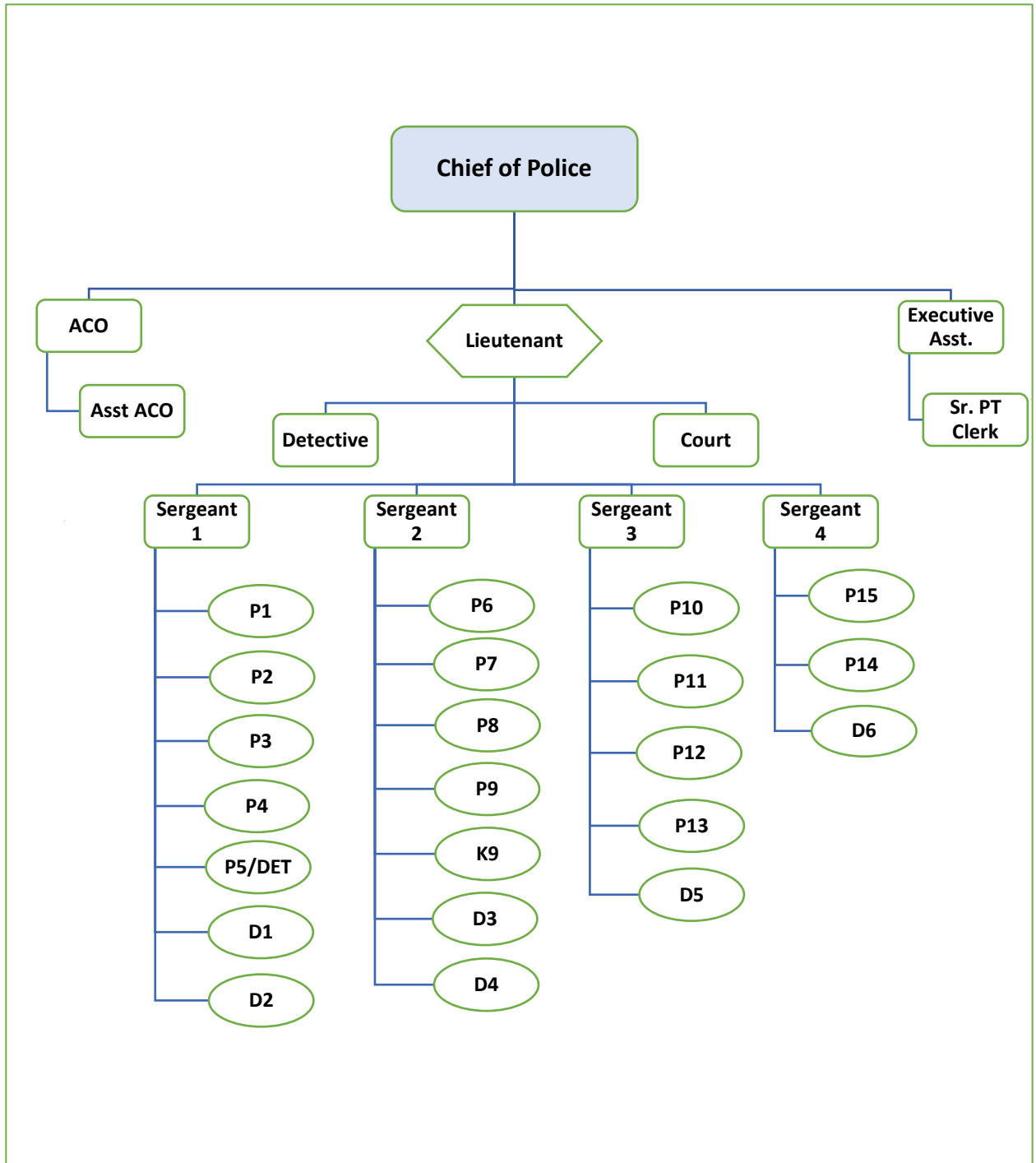
- Providing effective and efficient crime prevention through vigilant patrol and community engagement.
- Fully Investigating all criminal matters possible.
- Filing criminal charges as appropriate and cooperating with the District Court system to prosecute offenders.
- Protecting and enhancing quality of life by studying and working to address public safety concerns ranging from traffic, pedestrian, and child safety issues, with a focus on education and active community policing.
- Providing a School Resource Officer(s) in the public schools to function as a liaison with school administration, Juvenile Court and the Department of Children and Families, interacting with students through educational programs and weekly presence in schools.
- Maintaining a reliable, secure, and prepared public safety answering point to respond to calls for service and provide coordinated dispatch of first responders.

Department Description

The Police Department is currently comprised of twenty-three (23) full time sworn officers from the Chief of Police to the most junior patrolman, three (3) part time sworn officers, six (6) full time E-911 dispatchers, five (5) part time E-911 dispatchers, a full-time executive assistant to the Chief of Police, and a part time Senior Clerk.



Police Department Organizational Chart





FY22 Accomplishments

- Secured an E-911 supplemental and training grant in the amount of \$83,000 to further stabilize and enhance dispatch operations.
- Secured a traffic enforcement grant in the amount of \$13,000 to increase enforcement efforts in high activity zones. The grant also secured an additional \$2,600 for the purchase of two (2) new handheld radar units for a total grant award of \$15,600.
- Secured \$47,588 through the State Community Compact Cabinet Information Technology Grant. These funds will be used to upgrade and enhance our E-911 dispatch computer aided program. Along with being more user friendly, the new program will assist the dispatcher in readily identifying critical incidents and deploying resources in a more efficient and timely manner.
- Our new K-9 Zax has completed training and is now deployed with Officer Ryan Kasik during the 3p-11p patrol. Zax has already proved to be an enhancement to patrol functions. He is a welcomed addition to the team!
- OPD is now part of the Worcester County Sherriff's 'Safe Keep' Program. By participating in the program, we are now allowed to bring our non-bailable prisoners to their facility where the proper staff is on hand to monitor and care for them for multi-day holds. We have effectively reduced liability and cost implications upon the department and community. The burden of monitoring prisoners in our lockup by dispatch is greatly reduced. Oxford averages approximately 2-3 prisoners a month into the program. This concept has been discussed for several decades. Thanks to the efforts of Sherriff Lou Evangelidis, and Supt. David Tuttle, 'Safe Keep' is now in place.
- In order to boost work effectiveness and efficiency, all computer workstations in the PD have been replaced upgraded with the latest technology.
- All fixed radar units in the police cruisers have been replaced and upgraded.
- Hired three (3) full time officers to fully staff and enhance department operations: Officers Justina Lapierre, Patrick Chalker & Michael Buxton were sworn

FY23 Accomplishments

- **Goal#1:** Enact Police Reform as mandated by the State (may include mandate of body cameras.) *Status: Police reform guidelines/requests have been enacted through POST mandates. A segment of the mandate has resulted in the official certification of 14 of the 26 officers (2 part time) in the department (letter split A-H). All Oxford officers are eligible for certification. The remaining officers will be certified in 23' & 24' when their respective 'letter split' is opened by POST.*
- **Goal#2:** Maintain the current staffing levels with an eye towards enhancement. *Status: In October 22', Officers Patrick Chalker and Michael Buxton graduated from the Methuen NECC (Northern Essex Community College) full time Police Academy. Along with Officer Justina Lapierre, they have all successfully completed their Field Training Officer requirements and have been assigned their respective shifts.*
- **Goal#3:** Optimize grant funding. *Status: Secured a traffic enforcement grant in the amount of \$22,264.56 to further increase enforcement efforts in critical areas. Secured an E-911 supplemental and training grant in the amount of \$80,558.38 to further stabilize and enhance dispatch operations.*



FY23 Accomplishments Continued

- **Goal#4:** Successfully transition to upgraded dispatch center by replacing the hardware & software in both workstations. *Status: Successfully upgraded the dispatch center by replacing the software at both workstations. The user-friendly software upgrade to a fully integrated CAD system allows dispatchers to be more efficient, and timely in their duties and responsibilities. The software upgrade was made possible by securing a \$47,588.00 grant in FY22.*
- **Goal#5:** Acquire new drone. *Status: The original department Drone was retired and replaced with an upgraded model with enhanced and superior capabilities. Oxford now has three (3) certified and licensed (part 107) drone pilots.*
- The department's computer 'server' was successfully migrated to a 'cloud based' format with the appropriate back up and safeguards in place. This transition will realize substantial financial savings to the department moving forward.

FY24 Goals

Goal #1	Objective	Measurement	Timing
Continue to address Police Reform mandates and obtain POST certifications for all officers	Adapt swiftly and professionally to anticipated State mandates while maintaining a high level of department morale and service to the public	For each mandate: - # days to comply - State timeline met ? Y/N - necessary funding	7/1/23-6/30/24

Goal #2	Objective	Measurement	Timing
Maintain/increase the current staffing levels in anticipation of 23'/24' retirements	Maintaining adequate staffing levels affects overall departmental effectiveness	Total staff numbers and turn over	7/1/23-6/30/24
		Reasons for departures, as identified by exit interviews	



FY24 Goals Continued

Goal #3	Objective	Measurement	Timing
Optimize grant funding	Maintain current grants and secure new grants to help fund Departmental projects and to improve upon services provided to the citizens of Oxford	#/% of expiring current grants renewed	7/1/23-6/30/24
		# of new grants awarded to Dept	
		Total grant funds (\$) awarded for FY23 vs. prior year	

Goal #4	Objective	Measurement	Timing
Transition to a new Police Department Administration with the retirement of the Chief	Re-align administrative roles and responsibilities within the command staff to maintain a positive quality of service	Assess, interview, promote and hire quality candidates at all levels in the organization. Monitor department morale and citizen feedback	7/1/23-6/30/24

Goal #5	Objective	Measurement	Timing
Police Body Cameras	Research and locate funding sources with an eye towards integration with the existing IT platform	Secure funding source	6/30/2024
		Purchase and utilize equipment	



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1 FTE Police Chief	127,865	138,539	141,984	144,987	150,000	150,000
1 FTE Lieutenant	107,212	105,175	109,790	115,933	118,247	118,247
4 FTE Sergeants	349,993	368,976	385,994	381,866	414,787	414,787
17 FTE Officers	1,016,223	1,147,397	1,146,579	1,241,502	1,313,642	1,313,642
6 FTE Dispatchers	209,425	240,256	241,265	323,602	339,515	339,515
Part Time Intermittent Officers	40,809	30,445	31,962	40,000	40,000	40,000
Part Time Dispatchers	19,943	21,004	21,014	22,000	22,000	22,000
Stipends	5,100	6,275	7,457	5,736	5,736	5,736
Police Overtime	120,469	74,256	121,103	110,000	110,000	110,000
Dispatch Overtime/Holiday	68,498	57,516	71,099	40,000	40,000	40,000
Fitness Stipend	19,200	21,600	21,000	20,000	20,000	20,000
Police Holiday	40,358	63,275	67,759	69,525	69,525	69,525
Court	12,493	2,522	13,312	12,000	12,000	12,000
Longevity Pay	6,525	7,125	8,250	8,250	8,250	8,250
1 FTE Executive Assistant to Police Chief	66,171	65,237	70,172	75,735	78,591	78,591
.5 FTE Clerical Support	14,501	17,800	15,145	20,432	20,432	20,432
Total Salaries	2,224,785	2,367,398	2,473,885	2,631,568	2,762,725	2,762,725
Services & Supplies						
Electricity	31,355	30,911	40,851	30,000	40,000	40,000
Water/Sewer	2,795	3,345	3,409	3,500	3,500	3,500
Fuel (Heating & Generator)	5,899	6,378	7,900	7,000	10,000	8,000
Vehicle Maintenance	3,576	1,251	1,826	2,000	2,000	2,000
Radio/Equipment Maintenance	4,226	3,899	4,757	8,000	8,000	5,000
Physicals	-	1,078	1,827	4,000	4,000	2,000
Supplies & Misc	68,953	29,817	51,519	20,000	20,000	20,000
Uniforms	29,029	24,626	44,441	29,150	31,000	30,000
Prisoner Food	402	254	318	600	600	600
Dues	9,818	8,079	9,791	5,000	7,500	7,500
Education	1,933	2,042	4,365	5,000	5,000	5,000
Training	3,013	3,014	8,455	10,000	10,000	10,000
Total Services & Supplies	160,999	114,694	179,459	124,250	141,600	133,600
Capital						
Equipment/Cruisers	171,280	87,700	97,447	60,000	120,000	60,000
Total Capital	171,280	87,700	97,447	60,000	120,000	60,000
Total Police	2,557,064	2,569,792	2,750,791	2,815,818	3,024,325	2,956,325



Departmental Trends

Description	CY2018	CY2019	CY2020	CY2021	CY2022
Arrests	521	575	477	339	306
Incident Reports	700	758	692	509	518
Citations Issued	1,156	1,571	2,091	1207	1,346
Parking Violations	89	140	107	26	58
Accidents Investigated	342	361	238	253	340
Orders Served	102	96	70	79	98
License to Carry Permits Issued	437	420	429	417	309
Overall Calls for Service	33,037	31,873	28,611	28,928	28,673

As we carry out our primary function of public safety, we continually work to partner with other town departments within our community to improve the quality of life for all residents and guests.





Animal Control

Contact Information	Phone & Email	Location
Kathleen “Kelly” Flynn Animal Control Officer	508-987-6047 accontrol@oxfordma.us	Oxford Animal Shelter 80 Old Webster Road Oxford, MA 01540

Mission Statement

The mission of the Animal Control Department is to protect the health and safety of our residents, and to protect animals and promote their humane treatment. We will achieve this mission by:

- Maintaining a properly trained and equipped professional staff;
- Responding promptly and courteously to calls regarding animal welfare, abandonment or nuisance domestic animals and wildlife 24 hours per day, 7 days a week;
- Operating an animal care facility for the storage, impoundment and care of stray and captured animals;
- Providing educational services to residents and schools regarding safe handling of both domestic and wild animals; and
- Working with pet owners and local veterinarians to promote spay/neuter services to reduce the number of unwanted and abandoned pets.

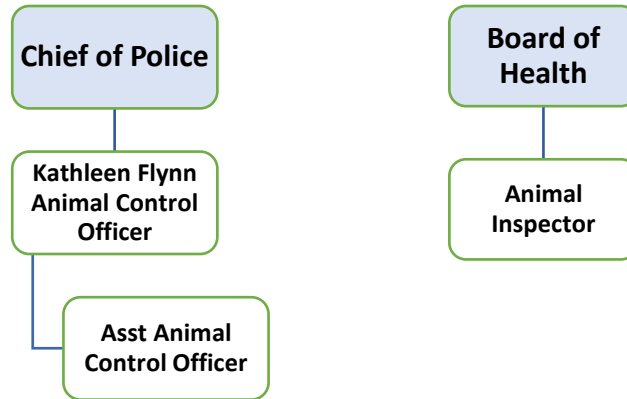
Department Description

Animal Control's primary functions include;

- Capture and care of stray dogs and cats while actively searching for their owners using social media, microchips and licensing data.
- Assisting residents with animal issues including licensing information, rabies clinics and animal related laws.
- Assisting the Police Department with animal issues they encounter during the performance of their duties, example: taking care of animals that were in vehicles when their owners got arrested.
- Assisting the Police Department during felony cruelty to animal cases.
- Enforcing state and local animal laws.
- Responding to calls regarding injured, sick or abandoned wildlife.
- Testifying in Court and before Town Boards regarding animal issues.
- Operating the Oxford Animal Shelter.



Animal Control Organizational Chart



FY22 Accomplishments

- Continued with enhanced data gathering and reporting metrics, to include breaking out different call types.
- Working closely with the Town Clerks Office we increased the number of licensed dogs from 1,541 to 2,145 and the number of licensed cats from 563 to 622.
- Increased our presence at the Dog Park by visiting 58 times and interacting with public 42 of those times.
- Purchased equipment and storage containers for our Disaster Preparedness Plan.
- Created a new Facebook page for Oxford Animal Control; **Oxfordma Animal Control**.



FY23 Accomplishments

- **Goal #1:** Increase the number of licensed dogs and cats. Animal Control sent out warning letters and approximately 200 citations for failure to license. *Status: Working closely with the Town Clerks Office we increased the number of licensed dogs from 2,145 to 2,187 and licensed cats from 622 to 658.*
- **Goal #2:** Host the Animal Control Officers Association of Massachusetts Annual Academy at the Oxford Police Department. *Status: This years Academy was attended and completed by 32 Animal Control Officers from all over the State of Massachusetts. Chief Anthony Saad and his Department made our ACO's and the training staff welcome every day of the two-month long Academy.*
- **Goal #3:** Go through all our tools and equipment and make sure that everything is working properly. *Status: We have purchased several new Have-a-Hart traps to capture feral cats as well as two new catch poles for unruly dogs or wildlife.*
- **Goal #4:** Develop several Power Point programs for educating young children and adults about what we do as Animal Control Officers as well as proper care of pets. *Status: We are in the process of setting up two Power Point programs with the excellent help from Kaylee Olson from the IT Department.*
- **Goal #5:** Ongoing training to increase our knowledge and skill set to better serve our community and the animals. *Status: Coordinated ACOAM day of training in October 2022 which hosted Terry Mills and his course on Blood Sport Training which was attended by numerous Police Departments as well as Animal Control Officers throughout the State*



Animal Control works for the health and safety of animals and residents. This Cooper's Hawk was rescued by Animal Control. Source: Town of Oxford



FY24 Goals

Goal #1	Objective	Measurement	Timing
Develop several Power Point programs for educating young children and adults about what we do as Animal Control Officers as well as proper care of pets.	Annually speak to the school children and other groups such as the Senior Center, the Oxford Woman's Club, etc.	Completion of Power Points and annual event.	7/7/23-6/30/24

Goal #2	Objective	Measurement	Timing
Develop a couple of informational campaigns to educate the public.	Example: Dogs in hot cars. Increase dogs' safety by using Facebook and signage at the large parking lots in town.	Number of signs used, number of posts/likes/shares on Facebook.	7/7/23-ongoing

Goal #3	Objective	Measurement	Timing
Continue to actively encourage licensing of dogs and cats	Improve the safety of resident animals and citizens by boosting the number of licenses issued, via enhanced communication with residents.	Warning letters and 200+ citations were sent out and followed up on through the Worcester Housing Court.	1/1/23-6/30/24

Goal #4	Objective	Measurement	Timing
Cultivate a core group of volunteers that bring enrichment to the animals in the kennel	Offer training and educational opportunities to the volunteers to show appreciation.	Increasing the number of volunteers and their seniority.	7/7/23-ongoing

Goal #5	Objective	Measurement	Timing
Expand the use of our new Facebook page.	Use page to help reunite lost pets with their owners but also use it to educate and inform the public about animal issues.	Increase the number of posts on the Facebook page.	7-7-23-ongoing



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries						
1 FTE Animal Control Officer	41,551	53,767	53,576	57,813	58,939	58,939
.38 FTE Assistant Animal Control Officer	5,845	10,116	10,866	15,463	16,558	16,558
Part Time Clerical Support Staff	41	130	217	1,500	2,000	2,000
Total Salaries	47,437	64,013	64,659	74,776	77,497	77,497
Services & Supplies						
Electricity	2,132	2,950	2,931	3,000	3,500	3,500
Water/Sewer	338	301	338	300	350	350
Professional Services	384	680	423	3,500	2,000	2,000
Fuel (Heating & Generator)	1,785	2,845	3,272	2,000	3,500	3,500
Vehicle Maintenance	-	1,079	-	-	-	-
Supplies & Misc	1,230	1,759	2,835	1,700	3,000	3,000
Uniforms	-	-	257	300	500	500
Training	1,329	-	-	1,350	1,000	1,000
Total Services & Supplies	7,198	9,614	10,056	12,150	13,850	13,850
Total Animal Control	54,635	73,627	74,715	86,926	91,347	91,347

Departmental Trends

	CY2018	CY2019	CY2020	CY2021	CY2022
Adoptions	28	26	40	34	81
Animals Returned to Owners				31	47
Gift Account Donations				1,065	454
Total Calls	1,505	1,698	1,202	1,219	1,378
Types of Calls - Dogs			651	584	671
Cats			179	172	267
Wildlife			134	204	180
Farm			70	56	102
Bites			33	35	74
Misc			135	168	84
Licensed Dogs	2,020	1,947	1,541	2,145	2,187
Licensed Cats				622	658



EMS/Fire

Contact Information	Phone & Email	Location
Laurent R. McDonald Chief Of Department	508-987-6012 lmcdonald@oxfordma.us	Fire Department Headquarters 181 Main Street Oxford, MA 01540

Mission Statement

The mission of the Oxford Fire and Emergency Services is to protect life and property from fire or the risk of fire, prevent fires from occurring in our community, control and extinguish fires when they occur, provide for paramedic level emergency medical service, and protect life, property and the environment from the detrimental effects of hazardous materials.

Department Description

The Oxford Fire and Emergency Services is a combination career and on-call department consisting of twenty-three (23) Full-time Firefighters and officers and approximately twenty (20) on-call Firefighters and EMS Providers. We proudly serve a 26 square mile residential community with a population of around 13,500. The department operates One (1) Engine, One (1) Squad (Rescue-Pumper), Two (2) Forestry Trucks, One (1) 2500-gallon Water Tender, One (1) Tower Ladder, One (1) Type 4 Ladder Truck, One (1) Light Rescue, Three (3) Paramedic Level Ambulances, Two (2) Command Vehicles, One (1) Marine Unit, Two (2) Support Vehicles, and One (1) MCI Unit operating from two (2) stations.

The Oxford Fire and Emergency Services is an all hazards-based emergency service organization providing preparedness, mitigation, response, and recovery operations for fire, emergency medical, hazardous materials, and other natural and manmade disasters. The department engages in:

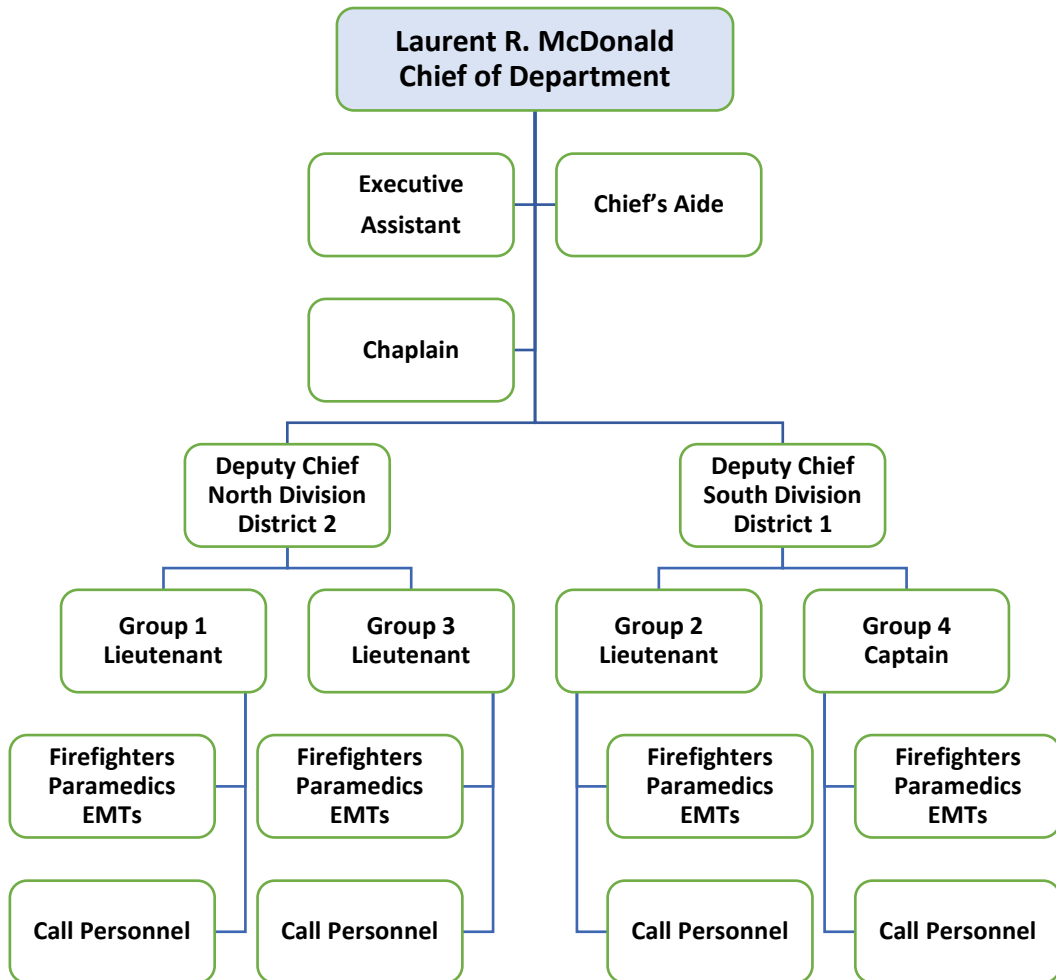
- Community Risk Reduction and Fire Prevention Inspections
- Engineering and Site Plan Review
- Public Education and Awareness
- Fire Suppression
- Emergency Medical Services
- Hazardous Materials Mitigation
- Emergency Preparedness, Response, Recovery and Mitigation Services



Oxford Firefighters extinguish a fire at a local refuse transfer station. Source: Oxford Fire Department



Fire Department Organizational Chart



FY22 Accomplishments

- Replace Engine 1 and Rescue 1 with a single Rescue Pumper
- Update Comprehensive Emergency Management Plan.
- Replace Car 3.



FY23 Accomplishments

Goal #1: Replace Ambulance 2. *Status: In-progress. Production delay due to supply stream issues.*

Goal #2: Conduct a Community Risk Assessment. *Status: In progress.*

Goal #3: Increase full-time fire suppression operations staff by 4 to a total compliment of 23 personnel including chief officers. *Status: In-progress. Complete.*

Goal #4: Update the Comprehensive Emergency Management Plan. *Status: Complete.*

Goal #5: Upgrade HVAC system at Fire Department Headquarters. *Status: Complete.*

FY24 Goals

Goal #1	Objective	Measurement	Timing
Replace Ambulance 1	Reduce risks and improve operations by replacing Ambulance 1 with a new vehicle meeting modern standards.	Vehicle is constructed, outfitted, and delivered on time and on or under budget of \$300,000.	7/1/23-6/30/24

Goal #2	Objective	Measurement	Timing
Negotiate and implement a new Collective Bargaining Agreement	Bring the document up to currency. Develop a fair and equitable compensation plan that retains our skilled and dedicated work force.	Completed document with competitive compensation plan with similarly situated departments.	7/1/23-6/30/24

Goal #3	Objective	Measurement	Timing
Complete Insurance Services Organization Fire Suppression Rating Schedule	Develop a Public Protection Classification (PPC) for property insurance ratings that accurately reflects the community profile and reduces insurance costs to our citizens.	ISO templates completed, ISO report generated by ISO	7/1/2023-6/30/2024



FY24 Goals Continued

Goal #4	Objective	Measurement	Timing
Develop a Fire Department Strategic Plan	Develop a Department Strategic Plan using NFPA 1710 as a basis to identify actions to improve service delivery, staffing levels, and enhance compliance over the next five years to ten years.	Completed document, including recommendations to improve operations, performance and reliability.	7/1/23-6/30/24

Departmental Trends

Description	CY2018	CY2019	CY2020	CY2021	CY2022
Total Fire Calls	742	640	541	514	645
Total Emergency Medical Calls	1,856	1,921	1,555	2,074	2,329
Total Permits and Inspections	1,464	1,163	714	978	924
Total School Aged Children Training Programs	1,520	2,500	0 (Covid-19)	0 (Covid-19)	20



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Final
Salaries						
1 FTE EMS/FIRE Chief	120,326	125,338	128,730	131,634	134,919	134,919
2 FTE Deputy Chief	54,619	119,371	181,993	185,393	192,627	192,627
ALS Coordinator Stipend	3,406	3,289	3,380	3,389	3,389	3,389
1 FTE Captain/Paramedics	80,122	79,216	78,694	86,944	88,983	88,983
3 FTE Lieutenant/Paramedic	217,608	232,340	242,290	253,350	257,034	257,034
7 FTE FF/Paramedics	325,189	342,985	368,220	624,308	614,560	614,560
1 FTE Captain/Advanced	69,196	45,423	-	-	-	-
1 FTE FF/Advanced	169,395	127,108	67,846	113,824	73,681	73,681
7 FTE FF/Basics	8,778	164,944	252,971	285,739	493,338	493,338
Part Time EMS/Fire	97,593	79,413	24,592	49,600	49,600	49,600
Fire Stipends	4,926	2,184	-	6,778	6,778	6,778
Overtime	72,082	119,184	195,571	25,000	25,000	25,000
Fitness Stipend	8,000	6,400	-	16,800	16,800	16,800
Holiday	25,914	45,090	43,125	57,580	57,580	57,580
Out of Grade Pay	-	-	164	-	500	500
1 FTE Administrative Assistant	56,702	44,037	52,869	54,767	55,256	55,256
Total Salaries	1,313,856	1,536,322	1,640,445	1,895,106	2,070,045	2,070,045
Services & Supplies						
Electricity	16,889	18,164	23,519	20,000	24,000	20,000
Water/Sewer	892	1,226	796	1,000	1,000	1,000
Radio repairs	10,333	1,457	4,562	5,000	5,000	5,000
Medical Direction	-	-	-	5,200	5,200	5,200
Fuel (Heating & Generator)	10,673	12,353	19,312	13,000	20,000	15,000
Custodial Services	3,166	440	76	2,000	300	300
Bio-Medical Maintenance	6,480	6,480	10,181	9,230	9,300	9,300
Equipment Maintenance	46,156	27,761	45,817	30,000	30,000	30,000
Equipment Rental	-	10,000	-	-	-	-
Aerial & Ladder Inspections	1,275	6,753	6,700	7,000	7,000	7,000
Physicals	1,690	4,823	470	2,000	2,000	2,000
Ambulance Billing	39,247	44,149	34,790	45,000	45,000	40,000
CMED Radio	5,428	5,646	5,645	5,000	5,000	5,000
Supplies & Misc	8,143	5,546	13,430	5,500	5,500	5,500
Uniforms	19,192	19,388	14,822	24,600	24,600	24,600
Food at Incidents	-	-	-	300	300	300
Oxygen	473	456	416	600	600	600
Medical Supplies	30,785	25,024	34,511	35,000	35,000	35,000
Protective Clothing	13,441	11,237	17,147	14,000	14,000	14,000
Safety & Survival Equipment	22,803	3,716	6,589	8,350	8,350	8,350
Training, Education & Dues	11,598	6,614	8,273	7,500	7,500	7,500
Tuition Reimbursements	-	-	250	1,500	1,500	1,500
Inspections	1,800	800	2,400	1,800	1,800	1,800
Explorer Program	12	-	-	1,000	1,000	1,000
Total Services & Supplies	250,476	212,033	249,706	244,580	253,950	239,950



FY24 Budget Continued

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Final
Capital						
Specialty Team Equipment	20,837	5,760	9,821	10,000	10,000	10,000
Total Capital	20,837	5,760	9,821	10,000	10,000	10,000
Total EMS-FIRE	1,585,169	1,754,115	1,899,972	2,149,686	2,333,995	2,319,995

EOC	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
Section Chiefs/Officers	-	-	-	3,389	-	-
Total Salaries	-	-		3,389	-	-
Services & Supplies						
Food for Incidents	-	500	177	-	200	200
EMD-Supplies & Misc	500	293	11	500	500	500
Improvement & Repairs	-	207	-	-	-	-
Total Services & Supplies	500	1,000	188	500	700	700
Total EOC	500	1,000	188	3,889	700	700



Public Works & Utilities

Department of Public Works

Municipal Utilities

Water Enterprise

Sewer Enterprise



Department of Public Works

Contact Information	Phone & Email	Location
Jared Duval, P.E. DPW Director	508-987-6006 jduval@oxfordma.us	DPW Headquarters 450 Main Street Oxford, MA 01540

Mission Statement

It is the mission of the Oxford Department of Public Works to provide the community, its visitors, and all Town departments the highest quality public works, facilities, and essential services in a responsive, safe, efficient, and cost-effective manner. Through the dedicated effort of our team the DPW plans, constructs, and maintains the Town's infrastructure to support and enhance quality of life, public safety, environmental sustainability, and economic growth.

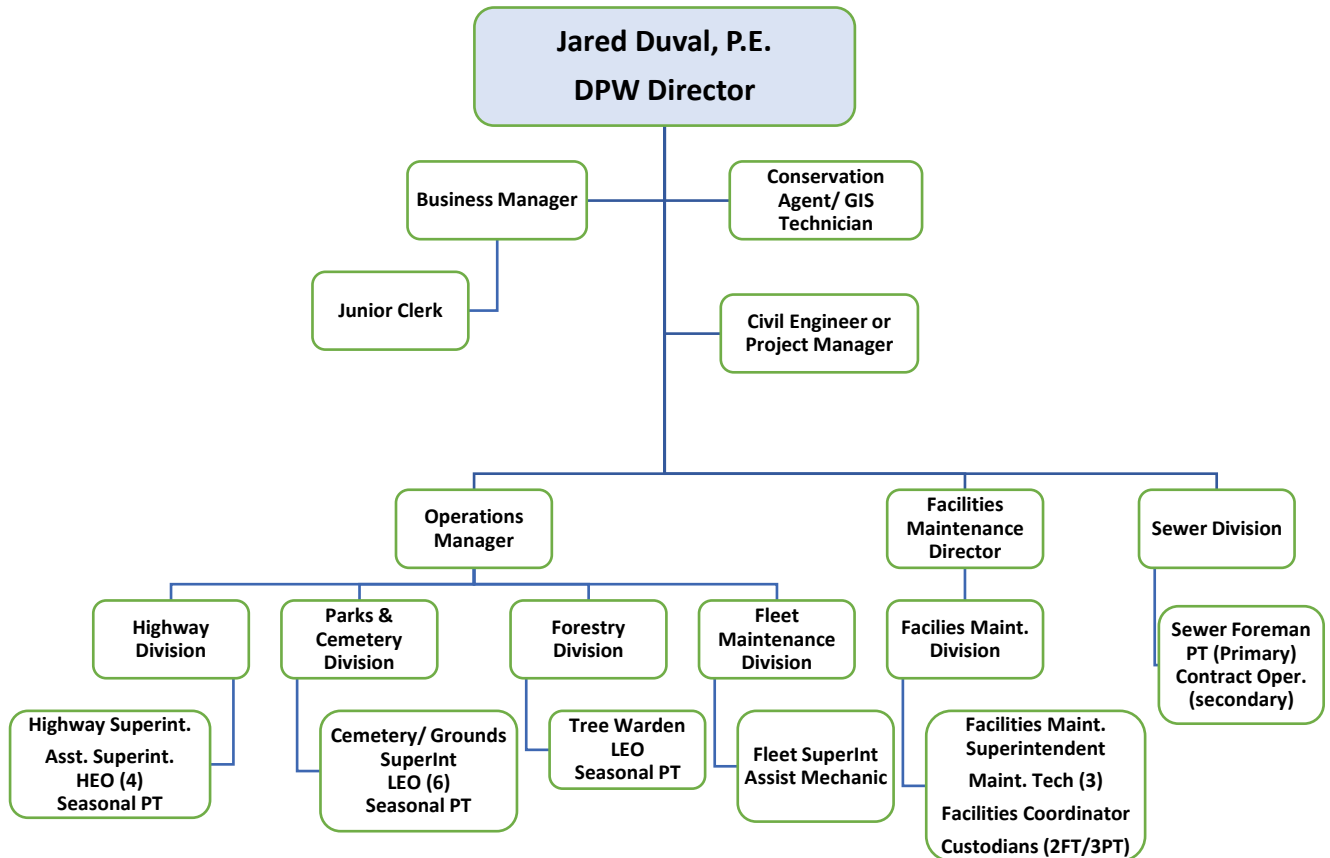
Department Description

Through seven operating divisions – Administration/Engineering, Highway, Cemetery & Grounds, Fleet Maintenance, Sewer, Forestry, and Facilities Maintenance - the Oxford Department of Public Works (DPW) provides a wide array of municipal services vital to daily life for the community's residents and business owners. These services include but are not limited to:

- Management services to plan, budget, organize, and monitor the various functions and programs of the department in accordance with all federal, state, and local guidelines
- Planning, design, construction, and maintenance related to the Town's streets, sidewalks, public buildings, stormwater drainage system, sanitary sewer system, bridges, and dams
- Engineering, environmental, and technical services required to plan, design, coordinate, review, permit, and inspect public and private development in town
- Emergency response during winter storms and other adverse weather events
- Development and maintenance of all public open space including cemeteries, school grounds, parks, and playing fields
- Maintenance of the Town's fleet of vehicles and equipment including Police and Fire Departments
- Forestry services to preserve and maintain all public shade trees



Department of Public Works Organizational Chart



FY22 Accomplishments

- Completed reconstruction of the Sacarrappa Road Bridge/Culvert. The project was completed on-time and within budget.
- Extend Sanitary Sewers on Route 20 with Grant Funding. *Status: The Town is contracted with the MassDOT and their larger scale corridor improvements to complete the sewer work. Construction start is anticipated in Spring 2023.*
- Pavement Management Plan. *Status: The DPW developed a robust \$5M paving plan that was presented and approved unanimously at the Special Town Meeting on Oct. 6, 2021. The item failed at the ballot vote on Jan. 4, 2022.*
- Completed construction of the Carbuncle Beach House parking lot thereby improving accessibility to the beach house, improving drainage conditions, and enhancing aesthetics of the site.
- Develop traffic calming program to address citizen inquires regarding excessive speeds; including requests for signs, speed bumps, etc. *Status: draft policy and request form developed. Began tracking and evaluating resident requests.*



FY22 Accomplishments, Continued

- North Fire Station Roof Replacement completed. The project was completed on-time and within budget.
- New public works facility. *Status: preliminary discussions with design consultant regarding value engineering efforts.*
- Completed construction of the “Shared Streets” project within the downtown corridor with grant funding to promote walkability and significantly enhance pedestrian safety.
- Completed drainage improvements and roadway reconstruction on Sutton Ave from Orchard Hill Drive to Sacarrappa Road.
- Completed roadway paving in North Cemetery utilizing perpetual care funds.
- Reconstructed the railroad at-grade crossing on Holbrook Road in coordination with the railroad company.
- Completed emergency reconstruction of Prospect Street and Industrial Park Road West culverts.
- Completed construction of a disc golf course at Ruel Field funded by the Smolenski Millette Charitable Trust.

FY23 Accomplishments

- **Goal #1** McKinstry Pond Dam rehabilitation. *Status: Final design and permitting is still underway due to new state permitting protocols. The DPW will apply for additional design and construction funding through EEA in December 2022.*
- **Goal #2** Route 20 Sewer Extension. *Status: The Town is contracted with MassDOT to have the sewer work completed as part of the larger corridor improvements project with construction slated to start in Spring 2023.*
- **Goal #3** Pavement Management Plan. *Status: The DPW’s robust borrowing plan was approved unanimously at Special Town Meeting on Oct. 6, 2021 but failed at the ballot box on Jan. 4, 2022. The DPW is finalizing a 3-year plan assuming current funding levels that will be presented in early 2023.*
- **Goal #4** Chaffee & Barton Schools Exterior Siding. Contracted with Architect and design started. *Status: Anticipated design and bidding by Feb. 2023 with anticipated construction start in spring 2023.*
- **Goal #5** Traffic Calming. *Status: Developed tracking system for resident inquiries and began evaluating potential interventions for each case.*
- **Goal #6** Fire HQ Roof Replacement. Contracted with Architect and design started. *Status: Anticipated design and bidding by Feb. 2023 with anticipated construction start in spring 2023.*
- **Goal #7** New Public Works Facility. Began evaluating alternative sites for new facility. *Status: The Manager’s office and DPW intend to reinvestigate the project in early 2023.*
- **Goal #8** Harwood Street over French River clean and paint design. *Status: Funding was not appropriated in FY2023 to facilitate design and construction. Funding requested again for FY2024. Anticipate starting design summer 2023.*
- **Goal #9** Hall Road Culvert Rehabilitation Design. Design completed. Construction funding not identified. Project is included in CIP for FY2026.



FY24 Goals

Goal #1	Objective	Measurement	Timing
McKinistry Pond Dam Rehabilitation	Complete expanded design/permitting scope & begin construction to rehabilitate the McKinistry Pond Dam with grant funding	Apply and receive construction grant funds through EEA	2/1/23-11/15/24
		Complete project on-time and within budget.	
Goal #2	Objective	Measurement	Timing
Route 20 Sewer Extension	Begin construction of the sanitary sewer extension on Route 20 from Route 56 to Pioneer Drive with Massworks Grant Funding	Receive project approval from MassDOT as 'non-participating agreement' w/larger corridor improvements	4/15/22-6/30/2023
		Break ground on construction	
Goal #3	Objective	Measurement	Timing
Pavement Management Plan	Finalize and begin implementation of new 3-year plan assuming level funding	Provide informational presentation to B.O.S. early in new year	1/1/23-11/15/23
		Design, bid, build year 1 projects from plan	
Goal #4	Objective	Measurement	Timing
Chaffee & Barton Schools Exterior Siding	Finalize design and construction of siding repairs at elementary schools	Construction completed and all equipment/debris removed	3/1/23-11/15/23
Goal #6	Objective	Measurement	Timing
Fire HQ Roof Replacement	Finalize design and construction of replacement roof for Fire HQ	Completion of construction on-time and within budget	5/1/22-11/15/22
Goal #7	Objective	Measurement	Timing
New Public Works Facility	Begin value engineering design for new public works facility with consent of Town	Create and publicize a channel or forum to gather feedback from Townspeople	1/1/23-6/30/24
		Identify potential alternative site	



FY24 Goals, Continued

Goal #8	Objective	Measurement	Timing
Harwood Street over French River clean and paint design	Complete design and construction to clean and paint structural steel bridge beams	Complete construction on-time and within budget. Contingent on funding in FY24 CIP	5/1/23-11/15/23
Goal #9	Objective	Measurement	Timing
Church St Pedestrian Improvements	Re-bid in early 2023 and complete construction to add sidewalk on Church St from Main St to Treasure Land Playground	Complete construction utilizing state grant funding	1/1/23-11/15/23
Goal #10	Objective	Measurement	Timing
Fremont St & Sigourney St Improvements Project	Complete design & Construction to enhance mobility & stormwater management	Completion of construction on-time and within budget	3/1/23-11/15/23



DPW at work. Source: Oxford DPW



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
Facilities Maintenance:						
1 FTE Superintendent	71,623	74,983	76,783	80,942	84,550	84,550
3 FTE Technicians	167,663	163,973	171,316	186,537	193,461	193,461
3.5 FTE Custodians	64,314	109,909	109,923	133,375	137,519	137,519
Overtime	2,611	2,383	3,733	10,000	8,000	5,000
1 FTE Senior Clerk	32,614	30,310	41,195	-	-	-
1 FTE Facilities Coordinator	-	-	-	48,074	48,970	48,970
Subtotal	338,825	381,558	402,950	458,928	472,500	469,500
Administration:						
1 FTE DPW Director	103,731	101,854	108,409	116,504	120,285	120,285
1 FTE Asst DPW Director/Engineer	-	-	-	-	12,858	105,000
1 FTE Facilities Director	84,720	89,913	90,390	94,733	97,669	97,669
1 FTE Operations Manager	85,312	87,894	88,538	89,535	91,350	91,350
1 FTE Civil Engineer/Project Manager	37,794	79,535	80,083	81,944	86,094	86,094
.3 FTE Engineering Intern	-	-	-	-	12,858	-
Overtime	6,729	15,509	11,740	12,000	15,840	12,000
1 FTE Business Manager					64,967	61,880
1 FTE Administrative Assistant	51,338	44,151	51,984	52,648	-	-
1 FTE Junior Clerk	31,200	27,624	29,265	34,746	37,191	37,191
Subtotal	400,824	446,480	460,409	482,110	539,112	611,469
Highway :						
1 FTE Highway Superintendent	-	-	-	-	82,486	82,486
1 FTE Working Foreman	69,271	73,237	75,164	78,961	-	-
1 FTE Asst. Highway Superintendent	-	-	-	-	57,188	57,188
4 FTE Heavy Equipment Operators	239,797	251,445	258,009	268,417	223,660	223,660
Highway Seasonal Laborer	90	195	4,633	8,000	9,600	5,000
Subtotal	309,158	324,877	337,806	355,378	372,934	368,334
Snow & Ice:						
Overtime	81,759	97,670	105,402	150,000	170,100	140,000
Skilled Laborers	3,187	3,704	845	5,280	5,280	5,280
Subtotal	84,946	101,374	106,247	155,280	175,380	145,280
Fleet Maintenance:						
1 FTE Superintendent	85,079	81,445	83,067	87,158	88,826	88,826
1 FTE Assistant Mechanic / Assistant Fleet Superintendent	64,086	67,921	69,902	73,539	76,980	76,980
1 FTE Mechanic I					48,345	48,345
Light Equipment Operators	20,628	-	-	-	-	-
Subtotal	169,793	149,366	152,969	160,697	214,151	214,151
Parks / Cemetery / Forestry:						
Cemetery Commissioners Stipend	1,250	1,500	1,500	1,500	1,500	1,500
1 FTE Parks & Cemetery Superintendant	60,404	71,214	73,804	77,043	80,484	80,484
1 FTE Tree Warden	69,339	70,451	70,849	77,043	80,484	80,484
7 FTE Light Equipment Operators	220,280	222,305	260,403	277,000	286,846	286,846
Parks & Cemetery Overtime	14,612	8,890	9,691	9,000	11,840	10,000
Unskilled Seasonal Part Time	47,894	50,475	58,788	40,000	58,480	58,480
Subtotal	413,779	424,835	475,035	481,586	519,634	517,794
Conservation:						
1 FTE Conservation/GIS Technician	61,078	63,078	64,637	68,158	71,271	71,271
Total Salaries	1,778,403	1,891,568	2,000,053	2,162,137	2,364,982	2,397,799



FY24 Budget, Continued

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Services & Supplies						
Facilities Maintenance:						
Purchase of Services	224,285	221,217	258,065	150,000	250,505	250,000
Water/Sewer	322	166	250	400	400	250
Professional Services	765	-	18,306	25,000	30,000	15,000
Fuel (Heating & Generator)	2,239	1,668	1,923	3,000	5,250	2,500
Custodial Supplies & Misc	10,712	13,941	17,652	28,000	21,000	18,000
Equipment Maintenance	1,600	175	-	2,500	2,000	1,000
Supplies & Misc	101,231	58,949	81,578	75,000	79,950	79,000
Subtotal	341,154	296,116	377,774	283,900	389,105	365,750
Administration:						
Electricity	67,079	40,593	50,427	55,000	85,000	55,000
Water/Sewer	2,600	1,800	1,166	2,000	2,000	1,500
Radio repairs	-	1,532	2,259	3,500	3,000	2,000
Fuel (Heating & Generator)	2,578	5,263	11,727	10,000	12,000	10,000
Professional Services/Stormwater Mngmt	41,182	73,854	75,339	80,000	106,000	80,000
Cleaning/Custodial Service	-	-	-	-	-	-
Traffic/Aux Lights/ Streetlights O/M	8,044	8,064	10,666	8,000	11,000	8,000
Supplies & Materials	9,712	11,297	11,281	10,000	12,600	10,000
Uniforms/Safety Program	22,826	15,060	15,842	20,000	28,160	18,000
Training/Development/Travel	3,828	2,133	4,892	7,500	9,500	5,000
Subtotal	157,849	159,596	183,599	196,000	269,260	189,500
Highway:						
Equipment Rental	62,222	55,606	48,520	194,000	200,000	200,000
Supplies & Materials	8,005	1,157	553	5,000	4,000	2,000
Road Maintenance	53,788	33,022	94,331	80,000	140,000	80,000
Subtotal	124,015	89,785	143,404	279,000	344,000	282,000
Snow & Ice:						
Contract Snowplowing/Removal	33,089	54,642	57,419	70,000	79,480	70,000
Winter Maintenance	219,685	193,854	225,881	190,000	245,500	200,000
Subtotal	252,774	248,496	283,300	260,000	324,980	270,000
Fleet Maintenance:						
General Fleet Maintenance	130,158	105,246	131,960	135,000	159,046	135,000
Sweeper Broom Refills	2,351	1,116	2,144	3,000	3,000	2,500
Fluids/Oils/Lubricants	7,012	5,667	11,235	7,500	9,240	7,500
Tools/Equipment	8,045	7,072	6,755	6,500	7,500	6,500
Subtotal	147,566	119,101	152,094	152,000	178,786	151,500
Cemetery:						
Water	-	-	347	500	500	400
Equipment Rental/Replace	4,746	1,768	7,813	2,000	4,000	2,000
Flags, Markers, Wreaths	1,443	1,789	1,779	1,600	1,700	1,600



FY24 Budget, Continued

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Supplies & Materials	10,449	2,603	1,358	10,000	10,000	10,000
Fertilizer, Seeds & Flowers	347	5,277	-	1,000	5,554	5,000
Ordinary Maintenance	3,106	4,036	3,464	10,000	9,100	4,500
Subtotal	20,091	15,473	14,761	25,100	30,854	23,500
Parks, Recreation & Grounds Maintenance:						
Water/Sewer	5,296	6,500	8,040	6,500	8,500	7,000
Professional Services	204	903	1,100	3,300	4,400	1,000
Contract Tree Care	59,624	50,883	1,760	55,000	73,400	55,000
Tree Replacement	2,203	1,903	1,913	7,000	8,000	2,000
Supplies & Materials	10,460	3,186	8,401	5,000	8,500	5,000
Landscaping Supplies	18,664	11,114	17,021	10,000	18,900	15,000
Recreation-Fertilizer, Seeds & Flowers	21,641	21,038	26,747	17,000	24,808	20,000
Landfill Maintenance	7,992	12,554	8,017	10,000	11,955	10,000
Ordinary Maintenance	48,021	29,121	22,272	45,000	48,850	30,000
Subtotal	174,105	137,202	95,271	158,800	207,313	145,000
Conservation:						
De-weeding Program	2,405	2,140	6,600	5,000	8,200	7,000
Supplies & Materials	36	434	552	1,000	1,300	500
Travel	-	148	-	100	100	-
Education & Dues	1,145	1,054	659	1,400	1,400	1,200
Subtotal	3,586	3,776	7,811	7,500	11,000	8,700
Total Services & Supplies	1,221,140	1,069,545	1,258,014	1,362,300	1,755,298	1,435,950
Capital						
Improvement & Repairs	-	-	13,130	-	7,000	-
Equipment	-	28,577	7,526	-	28,700	-
Total Capital	-	28,577	20,656	-	35,700	-
Total Public Works	2,999,543	2,989,690	3,278,723	3,524,437	4,155,980	3,833,749



Departmental Trends

Description-	CY2018	CY2019	CY2020	CY2021	CY2022
Trench/R.O.W. Permits Issued	-	10	13	11	14
Drainlayers Licenses Issued	10	6	10	10	9
Sewer Connection Permits Issued	9	2	3	6	2
Driveway Permits Issued	-	20	6	16	18
Earth Removal Permits reviewed	0	1	1	2	1
Engineering reviews for Planning Board/ ConComm	15	8	10	17	14
Wetlands Permits, Certificates, Enforcement Orders Issued	38	34	23	44	48
Conservation Site Inspections Performed	-	-	-	113	145
Drainage outfalls inspected	-	-	-	86	45
Traffic Calming Requests	-	-	-	5	6
DPW Service requests	248	288	297	223	257
Streetlight service requests	-	-	-	15	12
DPW Contracts bid/administered	13	14	19	18	34
Facilities Maint Work Orders (Town & School Bldg)	552	1,465	1,840	1,818	1,816
New signs installed	-	-	-	17	31
Signs repaired/replaced	-	-	-	63	53
Catch Basins cleaned	2,000	2,000	2,000	1,492	818
Catch Basins rebuilt	10	12	2	5	5
Average Town-wide Pavement Condition Index (PCI – 0 to 100)	62	62	62	62	62
Miles of Roadways paved	1.21	2	2.38	1.26	2.30
Feet of sidewalk replacement	-	-	-	50	80
Miles of roadways swept	90	90	90	90	90
Leaf/Yard Waste Disposed (CY)	1,450	1,850	0	2,500	1,440
Catch Basin Cleanings and Street Sweepings disposed (Tons)	0	563	0	0	697
Snow/Ice events requiring DPW response	21	26	14	28	23
Snow accumulation (inches)	78.7	47.2	40	47.3	50.7
Trees removed	33	81	87	116	45
Trees planted	3	5	6	5	27
Wind related events requiring DPW response	-	-	14	10	5



Sewer Enterprise

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Revenues						
Usage Charge	350,754	463,181	422,952	461,238	471,355	461,238
Other Charges	7,115	8,036	8,382	15,000	14,700	8,000
Betterments	18,896	70,678	9,803	10,395	9,207	9,207
Committed Interests	9,148	7,846	3,582	4,886	4,530	4,886
Interest & Charges	2,089	1,774	2,084	2,000	2,100	2,100
Other Licenses	10,000	50,825	10,570	5,000	900	5,000
Earnings on Investments	833	186	58	150	150	311
Total Revenues	398,835	602,526	457,431	498,669	502,942	490,742
Expenditures						
Salaries						
Foreman/Maintainer	9,160	9,218	7,975	10,944	11,159	11,159
Asst. Foreman/Maintainer	-	-	-	-	6,426	6,426
Total Salaries	9,160	9,218	7,975	10,944	17,585	17,585
Services & Supplies						
Contract Operations (on-call)	8,312	220	5,051	8,500	8,500	8,500
Electricity	15,941	17,249	24,232	17,000	35,000	25,000
Telecommunications	2,519	3,022	2,575	3,000	3,000	3,000
Water	1,205	1,000	1,100	1,200	1,200	1,200
Professional Services	35,089	10,464	39,559	30,000	30,000	30,000
Intermunicipal Fees	239,744	238,846	229,060	254,638	270,786	270,786
Metering Service	15,960	16,365	15,960	16,440	16,500	16,000
Supplies & Misc	1,305	2,846	-	1,500	1,800	1,500
Special Forms	902	1,176	1,578	1,000	1,000	1,000
Collection System Maintenance	1,591	612	-	5,000	5,000	5,000
Pumping Station Equipment Maintenance	15,641	21,222	8,443	19,000	19,400	19,000
Long Term Debt Principal	38,642	38,642	38,642	38,642	38,642	38,642
Long Term Debt Interest	15,233	14,087	12,841	11,687	10,529	10,529
Indirect Expenses	-	31,000	31,000	30,000	30,500	30,000
Total Services & Supplies	392,084	396,751	410,041	437,607	471,857	460,157
Capital						
Improvements & Repairs	2,053	2,209	-	3,500	3,500	3,000
Equipment	21,755	8,367	8,192	10,000	10,000	10,000
Total Capital	23,808	10,576	8,192	13,500	13,500	13,000
Total Expenditures	425,052	416,545	426,208	462,051	502,942	490,742



Water Enterprise

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Services & Supplies						
Long Term Debt Principal	76,358	76,358	76,358	71,358	71,358	71,358
Long Term Debt Interest	26,295	23,891	20,836	17,871	14,999	14,999
Total Services & Supplies	102,653	100,249	97,194	89,229	86,357	86,357
Revenues						
Water Lease/Rental Revenue	21,156	21,156	21,156	21,156	21,156	21,156
Betterments	34,957	34,957	34,957	34,957	34,957	34,957
Committed Interest	13,983	12,235	10,487	8,739	6,991	6,991
Earnings on Investment	1,102	180	44	100	100	100
Retained Earnings to Appropriate	31,653	31,000	30,000	24,500	23,500	23,153
Total Revenues	102,851	99,528	96,644	89,452	86,704	86,357



Human, Culture & Recreational Services

Community Center

Council on Aging/Social Center

Library

Veterans' Services

Historical Commission

Celebrations



Oxford Community Center

Contact Information	Phone & Email	Location
Shelley Lambert Director of Community Programs	508-987-6002 slambert@oxfordma.us	Community Center 4 Maple Road Oxford, MA 01540

Mission Statement

The mission of the Oxford Community Center is to provide opportunities to enrich the quality of life of its citizens through recreational, cultural and healthful living programs. We will achieve this mission by:

- Developing a diversified year-round activity program for all age populations in cooperation with various organizations, town groups and residents;
- Coordinating and hosting fitness and recreation programming offered by qualified and certified independent contractors;
- Coordinating and supporting youth and adult league sports;
- Providing vacation and summer programming for children; and
- Managing and programming recreation facilities including the Oxford Community Center, Carbuncle Park and the Town Common/Bandstand.

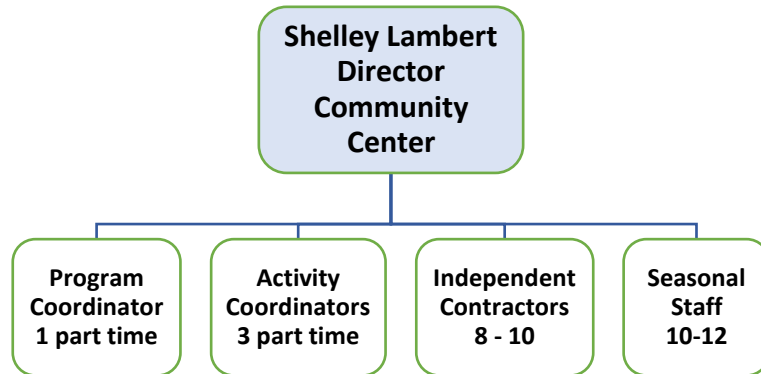
Department Description

The following staff members contribute to the department's function as follows:

- Community Center Director: Oversees administrative functions and all programs and activities of the Community Center, Carbuncle Park, Oxford Town Bandstand and Town Common
- Program Coordinator: Develops, plans, organizes and oversees the implementation of daily programs and activities.
- Senior Activities Coordinators: Plan, organize and implement daily programs and activities
- Seasonal Staff: Daily implementation of Summer Program at Carbuncle Park, Summer Basketball Program
- Independent Contractors: Daily instruction for fitness classes; Intermittent instruction of other programs



Community Center Organizational Chart



FY22 Accomplishments

- New programs added at Carbuncle include Table Games and Craft nights for children (including teens), paint nights for adults including the option to bring their children to enjoy a craft and games separately. In February, OCC hosted our first ever Polar Plunge at Carbuncle; several brave souls entered the water with many more onlookers. At the Community Center we added drop-in sports events, a holiday open house, a nutrition workshop for adults, and several craft and activity programs for both adults and children. We also re-introduced our in-house winter recreational basketball program.
- We have re-instituted several classes, but we have not reached pre-COVID class offerings. We offered 22 classes per week; we did not reach the goal of 28 classes per week by the end of the fiscal year. Attendance was 69% of FY2019 (pre-COVID year).
- In the summer of 2021 OCC hosted the first annual Teddy Bear Picnic on the Common, with 65 registered children and their families in attendance. Additionally, we hosted 4 concerts and 6 Movies on Main with a combined attendance of approximately 550. The second annual Scarecrows on the Common event grew to include a vendor fair with 13 local vendors, children's games, and live entertainment. OCC also took over responsibility for organizing the annual Bandstand Tree lighting as the finale for the Fire Department's inaugural Holiday Lights Parade. Our first ever Winter Festival was held in February.
- The consulting firm of BerryDunn was contracted to complete the feasibility study, which got underway in August 2021. Their final report is now expected in January 2023.



FY23 Accomplishments

- **Goal #1** Begin Implementation of the Community Center feasibility study. *Status: The feasibility study is 90% completed. A public forum was held at the Community Center on September 28 to collect public feedback on the concept drawings created by the consultants. The final report from the consulting group, BerryDunn, is expected in January 2023; and Design and Engineering was entered as a Capital Improvement Plan request on Nov. 30, 2022.*
- **Goal #2** Boost Fitness program participation to pre-COVID levels. *Status: In response to our survey of active members, we re-instituted 2 Indoor Cycling classes per week. We have also chosen to switch out the formats of two classes on a quarterly basis rather than add new classes to the schedule. Unless/until there is renovation to enlarge the Community Center, we do not anticipate returning to a 28-class-per-week schedule.*
- **Goal #3** Increase Utilization of Carbuncle Beach House through programs and rentals. *Status: At Carbuncle Park, Beginner and Advanced Tai Chi classes are held weekly. The summer program increased hours to include four weeks of full-day, and three weeks of half-day programming for children ages 6-13. Additional Community Center sponsored programs held at the Beach House include adult/child paint nights, table game nights for teens and tweens, Carbuncle Olympics. OCC assisted the Conservation Commission with their Family Fishing & Fun Day at Carbuncle Pond. At the mid-point of FY23, rental revenue from Carbuncle, including Beach House and Splash Pad rentals, has surpassed FY22 Carbuncle rental revenue by 2%, with the BH being rented at least twice per month. Continuing at this rate, rental revenue for FY23 is projected to be double that of FY22. Advertisement and promotion of Carbuncle programs and rental opportunities continues to be primarily through social media, with seasonal programs being publicized via press releases through local print and online media. Two local radio stations (104-5 XLO and 98-9 Nash Icon) follow announcement and add our programs to their “upcoming local events on-air mentions.”*
- **Additional accomplishments:**
 - Hosted 11 Concerts on the Bandstand
 - Hosted 7 Movies on Main
 - Director achieved status of CPRP (Certified Park and Recreation Professional)
 - Director and Program Coordinator became Certified CPR Instructors



The first
Polar
Plunge at
Carbuncle
Beach.

Source:
Town of
Oxford



Movies on Main – Summer 2022
Source: Town of Oxford



FY24 Goals

Goal #1	Objective	Measurement	Timing
Continue to move forward with plans to renovate and improve the Community Center building.	To improve the facility thereby increasing desirability, access, and participation in all programs	Request approval for Design & Engineering costs through Town Meeting	By 10/30/2023
		Should approval be received, proceed with bid process for Design & Engineering of renovation/expansion	By 1/20/2024
Goal #2	Objective	Measurement	Timing
Increase visibility of Community Center and activities/programs offered within the Community	To showcase the vital role OCC plays in the community	Consistently offer press release information to local media	7/1/2023-6/30/24
		Social media to be updated daily	7/1/23-6/30/24
		Share information/flyers with all public-facing departments	7/1/23-6/30/2024
Goal #3	Objective	Measurement	Timing
Update OCC policies and procedures for daily tasks and office management.	To ensure effective continuation of operations and maintain high-level customer service at all times.	Updated policy manuals	7/01/2023 - 6/30/2024
		Performance Reviews conducted by the Community Center Director	
		Report Performance Reviews	
Goal #4	Objective	Measurement	Timing
Enhance the Summer Program at Carbundle Beach to consist of all Full-day weeks with the option of half-day participation	To provide local families with cost effective, safe, fun summer program options for their children.	Summer Program Schedule	7/01/2023 - 8/18/2023
		Enrollment in Summer Program	
		Participant-family survey results	



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1 FTE Director	41,626	1,606	45,743	55,691	61,461	61,461
.5 FTE Part Time Program Manager	44,749	33,252	17,882	22,678	24,284	24,284
Part Time Senior Staff	15,574	3,480	-	-	-	-
1 FTE Part Time Evening & Seasonal	48,115	21,269	22,175	50,000	103,324	80,000
Seasonal Lifeguards	12,063	2,783	17,678	25,000	32,877	20,000
Total Salaries	162,127	62,390	103,478	153,369	221,946	185,745
Services & Supplies						
Electricity	44,343	24,000	46,908	42,000	52,000	45,000
Alarm Service	2,062	2,313	2,556	2,500	2,600	2,600
Water/Sewer	14,742	14,974	7,636	15,000	15,000	15,000
Fuel (Heating & Generator)	23,271	29,225	26,298	30,000	31,500	28,000
Programs	31,047	12,940	33,396	35,000	37,000	35,000
Supplies & Misc	8,830	9,871	19,297	13,000	16,000	13,000
	124,295	93,323	136,091	137,500	154,100	138,600
Total Oxford Community Center	286,422	155,713	239,569	290,869	376,046	324,345



Scarecrows
on the
Common
October
2022 and
the Annual
Tree
Lighting
December
2022

Source:
Town of
Oxford





Departmental Trends

Description	FY2020	FY2021	FY2022	FY2023
Fitness Member Attendance	*11,695	*8,285	11,011	FYTD ^5,161
SilverSneakers Participation Revenue	**5,253	**3,236	3,509.50	^2,007.00
Splash Pad Revenue	°10,235	°7,720	*6,196	“10,572
Summer/Winter Basketball Enrollment	~ 111	0	282	195
Drop In Gym visits	973	24	1,408	^503

*OCC was closed 3/14/2020 through 8/2/2020. Reopened for classes outdoors 8/3/2020 , indoors with very limited capacity 9/ 14/2020

** During closure, Tivity Healthways paid the contracted lower limit of \$250 per month

^ 7/1/2022 through 11/30/2022

~ Summer 2019 basketball only due to closure – no winter basketball 2020

°This figure includes July/Aug/Sept of 1 calendar year + May, June of the following calendar year

“This represents ONLY July/Aug/Sept 2022, awaiting sales for May & June 2023



Council on Aging/Senior Center

Contact Information	Phone & Email	Location
Laura B. Wilson Director	508-987-6000 lwilson@oxfordma.us	Senior Center 323 Main Street Oxford, MA 01540

Mission Statement

The Oxford Council on Aging is dedicated to enhancing the quality of life for the town's senior population. Rooted in its mission is the belief that every senior is a valued member of the community and has a right to a life of dignity while maintaining a maximum level of independence. To meet this goal, the COA identifies needs and provides a range of programs and services to meet those needs.

Department Description

That listed below describes the major functions of the department:

- Assist seniors with Medicare, LIHEAP (Fuel Assistance), RMV, Jury Duty, SNAP (Food Stamps), Mass Health, Real Estate Exemptions, Notary Services, etc.
- Provide lunch two (2) days a week @ a low cost
- Daily/Weekly/Monthly activities to engage our seniors
- Transportation via the WRTA and our town van. This includes rides to doctor's appointments, grocery shopping, bank, pharmacy, hair salon, etc.

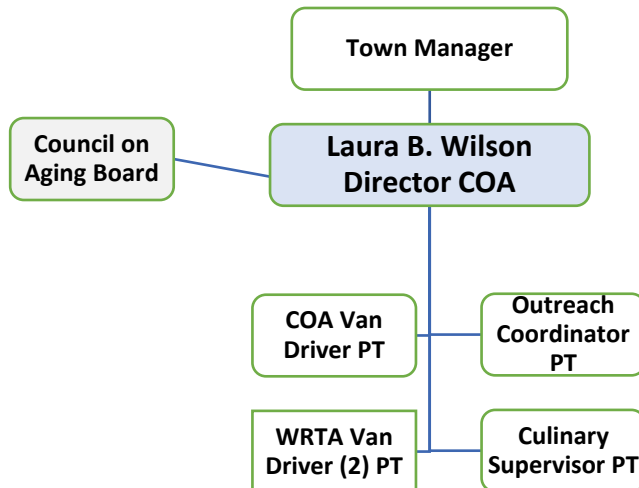


Retirees
on the
road to
fun.

Source:
Town of
Oxford



Senior Center/ COA Organizational Chart



** Per By-Law, Chapter 36, Section 1, the COA Board consist of seven (7) registered voters appointed by the Town Manager

FY22 Accomplishments

- Promote and engage seniors in the Senior Tax Work Off Program.
- Started up bus trips for seniors.
- Work closely with the Fire and Police Departments to assist seniors in need and other Public Education presentations at the Senior Center.

FY23 Accomplishments

- **Goal #1** Director to become certified as a ServSafe Food Protection Manager. *Status: Director as well as five seniors became ServSafe Certified in September 2022.*
- **Goal #2** Become a SNAP Outreach Partner. *Status: Partnership application will be submitted in April 2023 for an effective date of July 2023.*
- **Goal #3** Promote Senior Tax Work-Off Program. *Status: Assistant Town Manager, Justin Leduc, presented the program to the seniors at the Senior Center. It was also announced in the monthly newsletter and during lunches and activities.*
- **Goal #4** Increase volunteer engagement at the Senior Center. *Status: Volunteers assist with lunch, newsletter assembly and distribution and companion for seniors with various impairments.*
- **Goal #5** Increase senior participation and outreach efforts. *Status: Survey will be mailed in March 2023 to get a better understanding of seniors' area of interest. Went on four (4) sold-out bus trips.*



FY24 Goals

Goal #1	Objective	Measurement	Timing
Become a SNAP Outreach Partner	Become a SNAP Outreach Partner, enabling us to provide outreach/application assistance, and become eligible for up to 50% reimbursement for allowable costs	Submit Partnership application	4/1/2023
		Receive confirmation of acceptance/certification as a SNAP Outreach Partner	5/1/2023 – 6/30/2023
		Volume of residents assisted	6/30/2024
		Funds spent and reimbursed	6/30/2024
Goal #2	Objective	Measurement	Timing
Promote Senior Tax Work-Off Program	Assist Senior Citizens of the Town of Oxford with the payment of residential property tax bills, while acknowledging and affirming their skills and abilities and the community's continuing need for their services.	Host annual outreach event	12/2023
		Provide announcements in monthly newsletter and social media.	
Goal #3	Objective	Measurement	Timing
Increase volunteer engagement at the Senior Center	Provide increased volunteer opportunities	Track volunteers through My Senior Center database	07/01/23-04/30/24
		Recognize volunteers with luncheon attended by local officials	
Goal #4	Objective	Measurement	Timing
Community education for Seniors and their families.	Educate the senior community and their families on all available resources to them and advise them on things to watch out for.	Hold various classes and presentations.	7/1/2023 – 6/30/2024



Departmental Trends

Description	FY2019	FY2020	CY2021	CY2022
Outreach units of service - # of senior contacts	843	452	1737	2189
Total # of check-ins @ the Senior Center	620	396	8099	9622
# of visits to exercise programs at the Senior Center	1326	629	55	200
Tuesday / Friday lunches served	0	0	4451	4552
# of seniors rides via WRTA	?	3193	2385	1777
# of seniors rides via Oxford van	1678	1164	2079	2268

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1 FTE COA Director	40,001	18,692	68,614	72,279	75,332	75,332
1 FTE Assistant Director	-	25,577	-	-	34,745	34,745
.38 FTE Administrative Assistant	-	-	-	-	-	-
.5 FTE Culinary Supervisor	-	-	-	19,586	20,973	-
.4 FTE Outreach Worker/Activity Coordinator	15,100	16,069	17,073	17,617	18,764	-
1 FTE Van Drivers (2)	38,714	37,105	34,569	48,753	53,890	53,890
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
Water/Sewer	285	350	348	500	500	500
Fuel (Heating & Generator)	3,828	3,886	3,250	3,800	4,000	4,000
Vehicle Maintenance	1,673	1,048	900	1,200	1,200	1,200
Equipment Maintenance	-	-	6,760	-	-	-
Programs & Workshops	-	-	-	600	1,400	1,400
Supplies & Misc	4,526	4,495	21,747	9,000	12,000	9,000
Travel	-	96	-	200	1,500	1,500
Education & Dues	-	-	579	1,000	1,200	1,200
Total Services & Supplies	16,793	18,991	45,414	25,300	31,800	28,800
Total Council on Aging	110,608	116,434	165,670	183,535	235,504	192,767



Library

Contact Information	Phone & Email	Location
Brittany McDougal Bialy Director	508-987-6003 ext. 1400 bmcDougal@oxfordma.us	Library 339 Main Street Oxford, MA 01540

Mission Statement

The mission of the Oxford Free Public Library is to serve the recreational, educational and informational needs of adults, teens and children in our community by providing a cultural meeting place that encompasses historical archives to current technology.

Department Description

The department achieves its mission by:

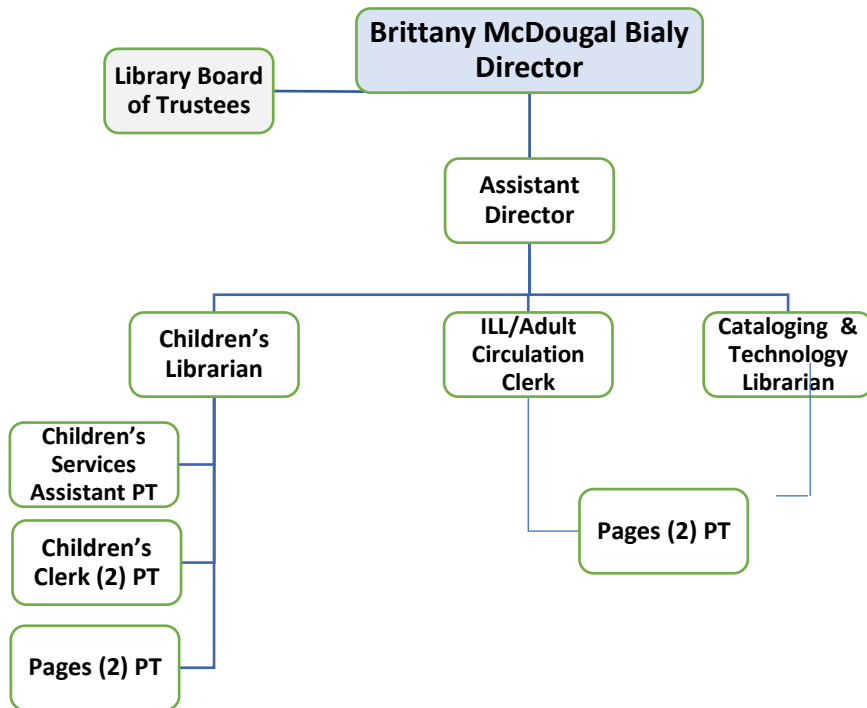
- Providing a collection of both physical and digital resources that are available free to the residents of Oxford and its surrounding communities;
- Purchasing materials for both educational and recreational purpose so that we can best fulfill the needs of the community; and
- Providing a high level of service to all our users while respecting their right to privacy and handling any requests with the utmost care.



Oxford Free Public Library, Fall 2022. Source: Town of Oxford



Library Organizational Chart



Notes: 3-member Library Board of Trustees elected per Charter 4-1-1 and responsible for appointing Library Director per Charter 4-4-2. Supervision of pages varies depending on availability of staff.

FY22 Accomplishments

- Implemented the new “fine free” policy at the library on July 1, 2021
- Began the process of updating the library’s website for a more modern and user-friendly experience. The new site took a bit longer to roll out but was finally released in the Fall of 2022.
- The implementation of regular museum tours is currently on hold, due to COVID. However, staff will continue working to prepare the museum for tours.
- The Board of Trustees, along with the Library Director, continue to review and implement new policies for the library.



FY23 Accomplishments

- **Goal #1** Implement the new digital database, Kanopy. *Status: Implementation took place in the Spring of 2022.*
- **Goal #2** Expand the “Library of Things” collection. *Status: This is still in the process of being expanded for FY23. Last year we did add hotspots which has proven to be quite popular.*
- **Goal #3** Implement tours of the downstairs museum and create a virtual tour for our website. *Status: This has continued to be put on hold – this time due to some mold issues in the basement.*
- **Goal #4** Continue updating library policies and practices. *Status: The Board of Trustees, along with the Library Director, continue to review and implement new policies for the library.*

FY24 Goals

Goal #1	Objective	Measurement	Timing
Expand the “Library of Things” collection	Will allow for patrons to try new hobbies, without having to purchase equipment first. Currently offering a ukulele and Wi-Fi hotspots, to name a few.	# of checkouts	7/1/2023 – 6/30/2024

Goal #2	Objective	Measurement	Timing
Expand shelving section in Adult Non-Fiction	Allot more room for our ever-growing collection of materials.	Growth of collection and # of checkouts in that specific section	7/1/2023 - 6/30/2024

Goal #3	Objective	Measurement	Timing
Implement regular tours of downstairs museum and create a virtual tour for our website (Continued goal from previous years, due to COVID and mold issue)	Enhance residents’ experience by boosting their education of Town history via exploration of artifacts	Preparation and labeling of museum’s artifacts by library staff	1/1/2023-12/30/2023
		Development of weekly tour schedule	1/1/2024
		# of tours given/# of visitors	6/30/2024



FY24 Goals, Continued

Goal #4	Objective	Measurement	Timing
Continue updating library policies and practices	Ensure smooth continuation of operations by having readily accessible documentation of current library policies and procedures	Schedule policy reviews to be conducted by Library Director	Through 6/30/2024
		Report status of review sessions	

Departmental Trends

Description	FY2020	FY2021	FY2022	FY2023 (Thru Qtr.2)
Total patrons (Oxford Residents Only)	7,660	7,890	8,337	7,749
Total circulation (adult)	38,614	24,447*	33,697	13,728
Total circulation (children and youth collection)	28,490	10,977*	25,045	17,366
Total Inter-Library Loans (Received)	6,573	7,703	8,495	4,307
Total Inter-Library Loans (Provided)	6,531	9,534	9,897	5,115
Total Circulation Activity (Including ILLs, Excluding Digital Items)	73,635	44,958*	58,742	40,516
Program attendance (adult)	564*	340*	550	280
Program attendance (children)	4,567*	1,412*	3544	1608
Program attendance (teen)	315*	15*	430	190
Total Programs Held (Adult, Children, Teen)	302*	142*	270	130
Digital circulation (E-Books, Downloadable Audiobooks)	8,549	9,885	4,676	5,084
Value of All Materials Circulated (including ILL, excluding digital materials)	\$1,031,953	\$383,354*	\$545,747	\$342,263

*The numbers are significantly reduced for part of CY2020 and all of CY2021, due to COVID. The library was closed to the public from March 13, 2020 and didn't open for in-person services until May 25, 2021. The library, however, began offering contactless lobby pickup on July 20, 2020 so that patrons would still have access to library materials. In-house programming was reduced drastically because of the pandemic. The library offered online programming, and continues to offer this option, but found these types of programs do not have attendance like in-house programming.



FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
1 FTE Library Director	75,795	75,836	79,622	81,945	86,095	86,095
1 FTE Assistant Director	37,956	44,307	45,107	48,178	49,676	49,676
2 FTE Librarians	67,458	48,603	89,029	97,379	101,997	101,997
1 FTE Circulation Clerk	57,393	42,932	41,043	43,852	44,728	44,728
1.25 FTE Part Time Ciculation Clerks (3)	22,113	38,000	29,745	42,597	45,971	45,971
1.5 FTE Pages (4)	31,270	306	27,188	40,000	46,926	46,926
Total Salaries	291,985	249,984	311,734	353,951	375,393	375,393
Services & Supplies						
Electricity	23,793	17,556	22,627	20,000	20,000	20,000
Telecommunications/Alarm	995	840	1,465	900	900	900
Water/Sewer	1,639	1,979	1,720	1,800	1,800	1,800
Programming Supplies	1,908	2,555	2,155	2,500	2,500	2,500
Fuel (Heating & Generator)	7,403	9,311	10,137	10,000	10,000	10,000
Equipment Maintenance	663	134	194	850	850	850
Library Cultural Programming	4,018	2,540	5,760	5,500	5,500	5,500
Landscaping	425	911	539	1,000	1,000	1,000
Museum	-	-	-	500	500	500
Supplies & Misc	3,021	6,983	5,668	3,500	4,000	4,000
Software - C/W Mars	23,375	24,510	25,659	22,582	22,138	22,138
Periodicals	4,218	5,002	5,373	4,000	4,500	4,500
A/V & Records	11,563	13,377	12,489	15,000	15,000	15,000
Books	44,949	47,762	49,674	57,000	57,000	57,000
Reference Materials	6,537	6,407	7,079	5,000	6,000	6,000
Travel	171	-	664	500	1,000	1,000
Education & Dues	576	860	600	750	1,750	1,750
Total Services & Supplies	135,254	140,727	151,803	151,382	154,438	154,438
Total Library	427,239	390,711	463,537	505,333	529,831	529,831



Veterans' Services

Contact Information	Phone & Email	Location
David Adams, Veterans Agent	508-987-6034 ext. 1105 dadams@oxfordma.us	Oxford Senior Center 323 Main Street Oxford, MA 01540

Mission Statement

The mission of the Veterans Services Department is to aid and assist all Veterans, their widows or spouses, and/or their dependent children, in the Town of Oxford through the Veterans Administration and Massachusetts Department of Veterans Services, with quality financial and medical assistance in accordance with Massachusetts General Law Chapter 115 and CMR 108.



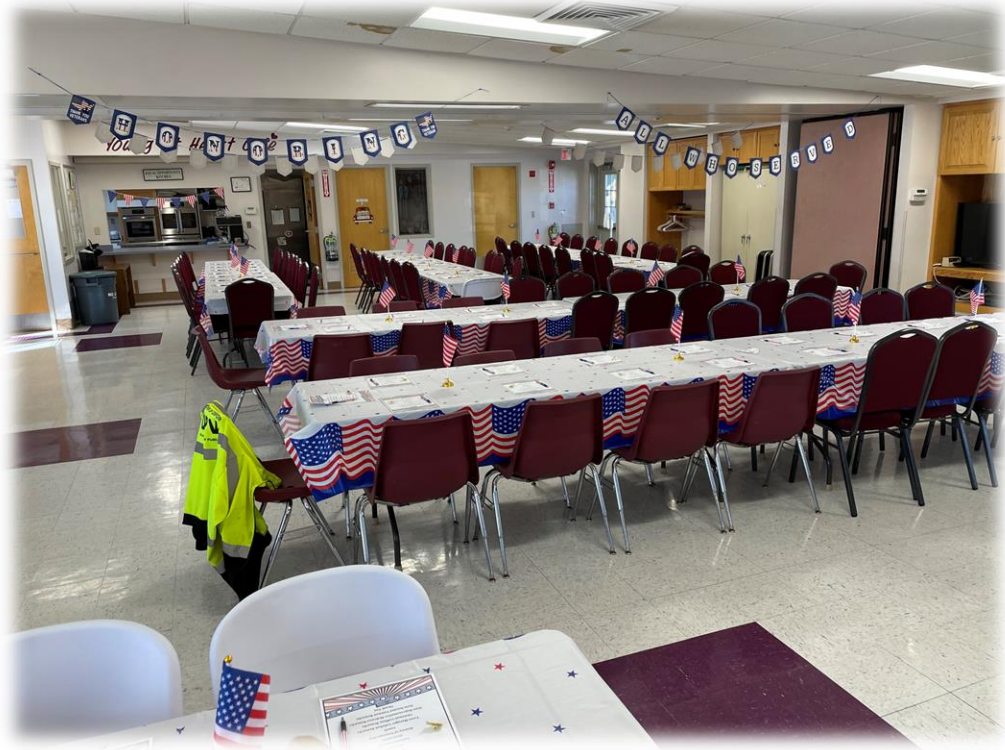
In Flanders Fields

*In Flanders fields the poppies
blow
Between the crosses, row on row,
That mark our place; and in the
sky
The larks, still bravely singing, fly.
Scarce heard amid the guns
below.*

*We are the dead. Short days ago
We lived, felt dawn, saw sunset
glow,
Loved, and were loved, and now
we lie
In Flanders fields.*

*Take up our quarrel with the foe:
To you from failing hands we
throw
The torch; be yours to hold it
high.
If ye break faith with us who die
We shall not sleep, though
poppies grow
In Flanders fields.*

Written by World War I Colonel
John McCrae, a surgeon with
Canada's First Brigade Artillery




FY23 Accomplishments

- Increased communication outreach to Veterans, families and the community (local posts, social media and other areas)
- Monthly audits are now completed on a monthly basis which are verified by the Treasurers Office ensuring funding accountability
- Increased the number of Veterans, family members and others who had sought DVS and VA support (over 600 from July – December 2022)
- Completed DVS and VA Claims requests (CH115, DIC, VA Claims, At Home support)
- Veterans Day Luncheon increased in numbers to approximately 175 Veterans and family members in our community
- Completed DVS Certificate
- Attended MVSOA Training (Remote)
- Attended multiple Veteran Posts events
- Built and now have annual ticket support from the Worcester Railers and Worcester WooSox



FY24 Goals

Goal #1	Objective	Measurement	Timing
CH115 	Provide veterans with the support and benefits they are entitled to.	1.1 Provide Town and state financial support for those qualified	7/1/2023 – 6/30/2024
		1.2 Provide state and federal medical support for those qualified	
		1.3 Ensure financial accuracy both to recipient and to the Town	
		1.4 Offer guidance and support to those Veterans and family members who seek VA matters	

Goal #2	Objective	Measurement	Timing
Communication	Continue and strive to improve communication with Veterans.	2.1 Continue the communication between the Town and those who may or qualify for CH115 benefits (via social media, town website & by other means)	7/1/2023 – 6/30/2024
		2.2 Continue outreach between the Town and those Veterans, Veterans Posts and other w/in the community (via social media, town website & by other means)	

Goal #3	Objective	Measurement	Timing
Parades/ Ceremonies	Continue to hold events honoring Veterans.	3.1 Develop communication between the town and those who may be responsible	7/1/2023 – 6/30/2024
		3.2 Work closely with those organizations/individuals	
		3.3 Grow attendance & participation over time	



FY24 Goals Continued

Goal #4	Objective	Measurement	Timing
Training	Attend local and state training.	4.1 Continue to attend weekly meetings with the state and other training opportunities throughout the year	7/1/2023 – 6/30/2024

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
.38 FTE Veterans' Agent	9,376	10,254	19,682	24,808	26,446	26,446
Total Salaries	9,376	10,254	19,682	24,808	26,446	26,446
Services & Supplies						
Professional Services	-	8,000	8,240	8,500	8,700	8,700
Veterans Benefits	182,838	168,769	115,192	205,000	205,000	150,000
Supplies & Misc	189	-	5,500	500	2,000	2,000
Education & Dues	95	-	151	600	600	600
Total Services & Supplies	183,122	176,769	129,083	214,600	216,300	161,300
Total Veterans' Services	192,498	187,023	148,765	239,408	242,746	187,746





Historical Commission

The Oxford Historical Commission is responsible for the preservation, protection and development of the historical and archeological assets of the Town. Responsibilities include research on places of historic or archaeological value, educational outreach to the community, building upon the base of historic knowledge already in existence and establishing long-lasting protection of these resources for future generations. The Historical Commission is comprised of seven members and holds monthly meetings.

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
.025 FTE Clerical Support	157	57	496	1,000	1,000	1,000
Total Salaries	157	57	496	1,000	1,000	1,000
Services & Supplies						
Supplies & Misc	102	335	-	500	500	500
Education & Dues	50	-	50	150	150	150
Total Services & Supplies	152	335	50	650	650	650
Total Historical Commission	309	392	546	1,650	1,650	1,650

Celebrations

The Celebrations budget provides funding for community celebrations, including a sit-down meal for veterans and decorations. The budget also provides for the flags placed in the right-of-way during holidays and special events.

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Services & Supplies						
Veterans' Day Celebration	2,667	-	1,996	2,500	5,000	5,000
Flags (Street)	681	700	1,000	1,000	500	500
Christmas/Bandstand	3,918	2,224	2,957	3,000	3,000	2,500
Memorial Day Celebration	1,134	-	1,908	3,000	3,000	2,000
Total Services & Supplies	8,400	2,924	7,861	9,500	11,500	10,000
Total Celebrations	8,400	2,924	7,861	9,500	11,500	10,000



Oxford Public Schools





Oxford Public Schools

Contact Information	Phone & Email	Location
Michael Lucas Superintendent of Schools	508-987-6050 mlucas@oxps.org	Oxford Community Center 4 Maple Road Oxford, MA 01540

Mission & Vision Statement

The Oxford Public School District engages ALL students in a comprehensive and challenging learning experience through high quality instruction that supports each student’s academic, social, and emotional development, while fostering a commitment to community so students thrive in a technological global society, prepared for life, college, career, or the military.

It is the vision of the Oxford Public Schools that through implementation of best educational practices, utilizing technology, and rigorous curriculum, our students will lead and shape the future.

Department Description

Oxford Public Schools provides a variety of programs to the children of Oxford, including, but not limited to: academics, athletics, before and after school activities, and nutritional services. The District provides a comprehensive K-12 education, including pre-K programming, at two elementary, one middle, and one high school campus.

FY22 Accomplishments

- Adopted new English Language Arts curriculum Grades K – 8.
- Reinstated Curriculum Director position.
- Created Technology Integration Specialist position.
- Implemented a District Learning Recovery & Acceleration Plan.
- Submitted Statements of Interest to Massachusetts School Building Authority for Chaffee and Barton roof repairs.
- Submit Statement of Interest to Massachusetts School Building Authority for Middle School renovations. Complete successful negotiation of a successor contracts with three (3) collective bargaining units (Teachers, Aides, Clerical).

FY23 Accomplishments

- Created a new District Improvement Plan incorporating all stakeholders.
- Successful implementation of three (3) new pathways at OHS (CNA, Fire Science, Early Education).
- Effective transition of 8th grade move to the Middle Schools.
- Complete successful negotiation with Custodial/Food Service unit.
- Focus on supporting the academic and social-emotional learning needs of all students.
- Mentoring and assimilation of new high school principal.



FY24 Goals

- Positive transition of Preschool to High School.
- Positive transition of fifth grade to Barton.
- PD to focus on inclusive practices and student-centered learning.
- Mentoring and assimilation of new middle school principal.
- Improve school culture and mental health supports for all learners.
- Connect to the community with ongoing communication and positive reports to celebrate student success.
- Continue to collaborate with police, fire and emergency services in modern safety protocols and best practices.

FY24 Budget

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY23 vs. FY24	
							\$	%
IT Districtwide	474,341	472,915	738,157	488,411	558,052	546,705	(11,347)	-2.0%
Administration	721,249	898,786	845,524	876,948	932,463	944,807	12,344	1.3%
Chaffee School	1,383,010	1,348,666	1,349,989	1,874,925	1,974,732	2,034,897	60,165	3.0%
Clara Barton School	1,800,448	1,964,602	2,095,678	1,577,521	1,594,653	1,632,470	37,817	2.4%
Middle School	2,349,991	2,542,619	2,728,876	2,742,625	3,172,814	3,528,868	356,054	11.2%
High School	3,871,339	4,162,665	3,712,766	3,925,943	3,633,725	3,699,088	65,363	1.8%
Student Services	4,529,104	4,491,339	4,743,310	4,657,114	4,976,751	5,143,137	166,386	3.3%
Custodial Services	511,029	577,158	608,773	654,392	626,855	630,358	3,503	0.6%
Athletics	231,554	233,394	137,753	200,698	223,262	229,732	6,470	2.9%
Transportation	1,571,001	1,314,695	1,172,709	1,587,294	1,613,448	1,675,459	62,011	3.8%
Crossing Guards	16,305	14,596	14,670	16,323	25,000	16,323	(8,677)	-34.7%
Medicaid Billing	7,500	7,500	7,500	7,500	7,500	7,500	-	0.0%
Total Education Budget	17,466,870	18,028,936	18,155,706	18,609,694	19,339,254	20,089,345	750,091	3.9%
Amount voted at Town Meeting	17,479,976	18,066,975	18,166,975	18,775,975	19,339,254	20,089,345	750,091	3.9%
Variance	(13,106)	(38,039)	(11,269)	(166,281)	-	-	-	
Budget Offsets								
ACE Revolving	340,023	171,592	226,654	226,654	35,000	35,000	-	0.0%
EduCare Revolving	218,037	194,629	145,661	219,354	205,197	231,797	26,600	13.0%
Pre-School Revolving	87,276	62,138	65,690	76,262	65,154	\$69,454	4,300	6.6%
Circuit Breaker Revolving	572,279	535,116	645,768	704,222	756,718	976,468	219,750	29.0%
School Choice Revolving	77,127	52,550	32,740	7,225	44,006	45,386	1,380	3.1%
Athletic Revolving	19,198	-	25,245	53,350	33,900	33,900	-	0.0%
Food Service Revolving	402,067	294,542	305,444	497,646	642,378	652,416	10,038	1.6%
Pre-School Grant	28,099	24,554	27,545	36,617	29,076	29,597	521	1.8%
SPED 240 Grant	479,707	453,436	488,334	566,823	491,369	530,434	39,065	8.0%
Title I Grant	397,064	421,184	359,210	470,019	427,734	381,576	(46,158)	-10.8%
Title IIA	14,732	10,549	9,723	69,771	58,670	58,670	-	0.0%
Title IV	17,787	1,137	150	28,584	33,641	33,641	-	0.0%



Departmental Trends

Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Total Enrollment	1738	1685	1639	1572	1,458	1466	1437
Graduation Rate (4-Year, not adjusted)	88.10%	86.70%	79.60%	82.10%	86.10%	85.60%	
Total # of Teachers (FTE)	125.7	123.1	123	122.1	116.3	142	
Student/Teacher Ratio	13.8:1	13.7:1	13.3:1	12.9:1	12.5:1	10.3:1	
In-district expenditures (\$)	22,601,630	22,243,718	22,680,294	22,476,349	22,922,101		
In-district FTE pupils	1716.8	1686.2	1627.4	1578	1459.8		
In-district expenditures per pupil	\$ 13,790	\$ 14,003	\$ 14,515	\$ 14,244	\$ 15,702		





OXFORD PUBLIC SCHOOLS

3-YEAR DISTRICT IMPROVEMENT PLAN (7/1/2023-6/30/2026) STRATEGY IN ACTION

Mission

The Oxford Public School District engages ALL students in a comprehensive and challenging learning experience through high-quality instruction that supports each student's academic development, well-being, and mental health. In partnership with the community, students will be successful in a technological global society, prepared for life, college, career, or the military.

Vision

It is the vision of the Oxford Public Schools District that through the implementation of teaching and learning, mental health supports, a connected community, and managing resources, our students will lead and shape the future.

Theory of Action

IF the Oxford Public School District improves teaching and learning for all learners:

- Using Multi-Tiered Systems of Support (MTSS), inclusive practices, and prioritized curriculum needs;
- Ensures all students PK-12 receive appropriate support and services to achieve success;
- Builds positive relationships between home and school so that all staff, students, families, and other stakeholders are informed, honored, feel impactful, and successful; and
- Provides exceptional customer service & deliver strong support to all;

THEN our students will lead and shape the future.



Strategic Objectives

Teaching & Learning	School Culture and Mental Health	Connected Community	Management Operations & Resources
Improve teaching and learning for all learners using Multi-Tiered Systems of Support (MTSS), inclusive practices, and prioritizing our curriculum needs.	Ensure all students PK-12 receive appropriate support and services to achieve success.	Build positive relationships between home and school so that all staff, students, families, and other stakeholders are informed, honored, feel impactful, and successful.	Provide exceptional customer service & deliver strong support to our customers, the students, faculty, administrators, district colleagues, and the school community to ensure students and teachers look forward to working and learning in our buildings, eating in our cafeterias, playing in our yards and traveling safely to and from school.

Strategic Initiatives

1.1 Implement inclusive practices in all Tier I classroom	2.1 Develop and implement standard procedures and roles for social and emotional learning (SEL) district-wide tiered supports.	3.1 Engage families in two-way communication with teachers and support staff about personalized student data, well-being, progress, programs, and performance.	4.1 Work with the Town and Massachusetts School Building Authority (MSBA) to establish a school facility improvement plan to ensure long-lasting and optimal learning environments for our students.
--	---	---	---



Strategic Initiatives, Continued

1.2 Develop strong student-centered practices to support all learners.	2.2 Continue PK-5 weekly mindfulness classes and identify and implement an effective secondary program for social and emotional well-being	3.2 Implement more consistent, regular systems of communication with families concerning classroom activities and curriculum topics.	4.2 Continue to build a fiscally sound and conservative budget to meet our students' needs.
1.3 Continue to support a PK-4 and build a consistent 5th-12th Tier 2 and Tier 3 system of support.	2.3 Build the capacity of staff through professional development (PD) to implement SEL, including responsive classroom strategies and trauma-informed practices.	3.3 Highlight and promote the positives in our schools to improve community perspectives by utilizing social media, newspapers, and a mass notification system (OneCallNow).	4.3 Continue to collaborate with the Police Department, Fire, and Emergency Services to review, update and provide staff and students with training in modern safety protocols that reflect known best practices.
1.4 Continue the co-teaching model throughout the district K-12	2.4 Promote the three Core Values districtwide. Be the Three: Be Respectful, Be Responsible, & Be Safe.	3.4 Recognize and celebrate student and staff successes publicly to the entire Oxford Community.	4.4 Continue to create an environment whereby students can learn, access, and utilize technology and necessary resources within and across the educational environment.
1.5 Assess high-priority curriculum needs and develop a five-year plan for implementation	2.5 Continue outreach to students and families with resources, informational workshops, and family events.	3.5 Encourage and provide more opportunities for caregivers to engage and participate in classrooms and volunteer programs with our schools. (PTO, FOMS, Booster club, SEPAC, etc)	4.5 Regularly review (annually) and assess school-based needs: technology, curriculum, textbooks, supplies, and manipulatives.



Strategic Initiatives, Continued

		3.6 Direct outreach, support, community events, and engagement with our Oxford senior citizens and other stakeholder groups.	4.6 Continue to improve and upgrade the kitchen equipment, software, and food inventory to fulfill the needs of the Food Service department to optimize learning capabilities.
			4.7 Create a safe, effective, and responsive school transportation system that is fiscally conservative, to reduce travel times and allow for increased student access to outside programs (field trips, late buses).

Outcomes

Teaching & Learning

- By June 30, 2026, a strong tiered system will be in place for PreK-12 as evidenced by an annual survey, interviews, and/or observation data.
- By June 30, 2026, all teaching staff are using a variety of instructional strategies to improve student engagement, attendance, ninth-grade passing rates, retention, and achievement as evidenced by a self-reported survey and/or observation data.
- By June 30, 2026, we will have a completed assessment of high-priority curriculum needs and a completed schedule for implementation.
- By June 30, 2026, we will see an increase in the number of co-taught classrooms and a decrease in the number of pull out services.



Outcomes, Continued

School Culture & Mental Health

- By June 30, 2026 school culture and sense of belonging throughout the district will be improved as evidenced by stakeholder surveys including staff, parents, and students.
- By June 30, 2026, be able to see postings (posters, murals, bulletin boards) and celebrations to reinforce core values and behaviors in all school buildings
- By June 30, 2026, there will be an increase in PD offerings to improve their professional practice and to improve overall relationships between staff and students as measured by our student climate and culture survey.
- By June 30, 2026, there will be support systems in place - that are procedural and pre-planned to address various SEL & Mental well-being issues.

Connected Community

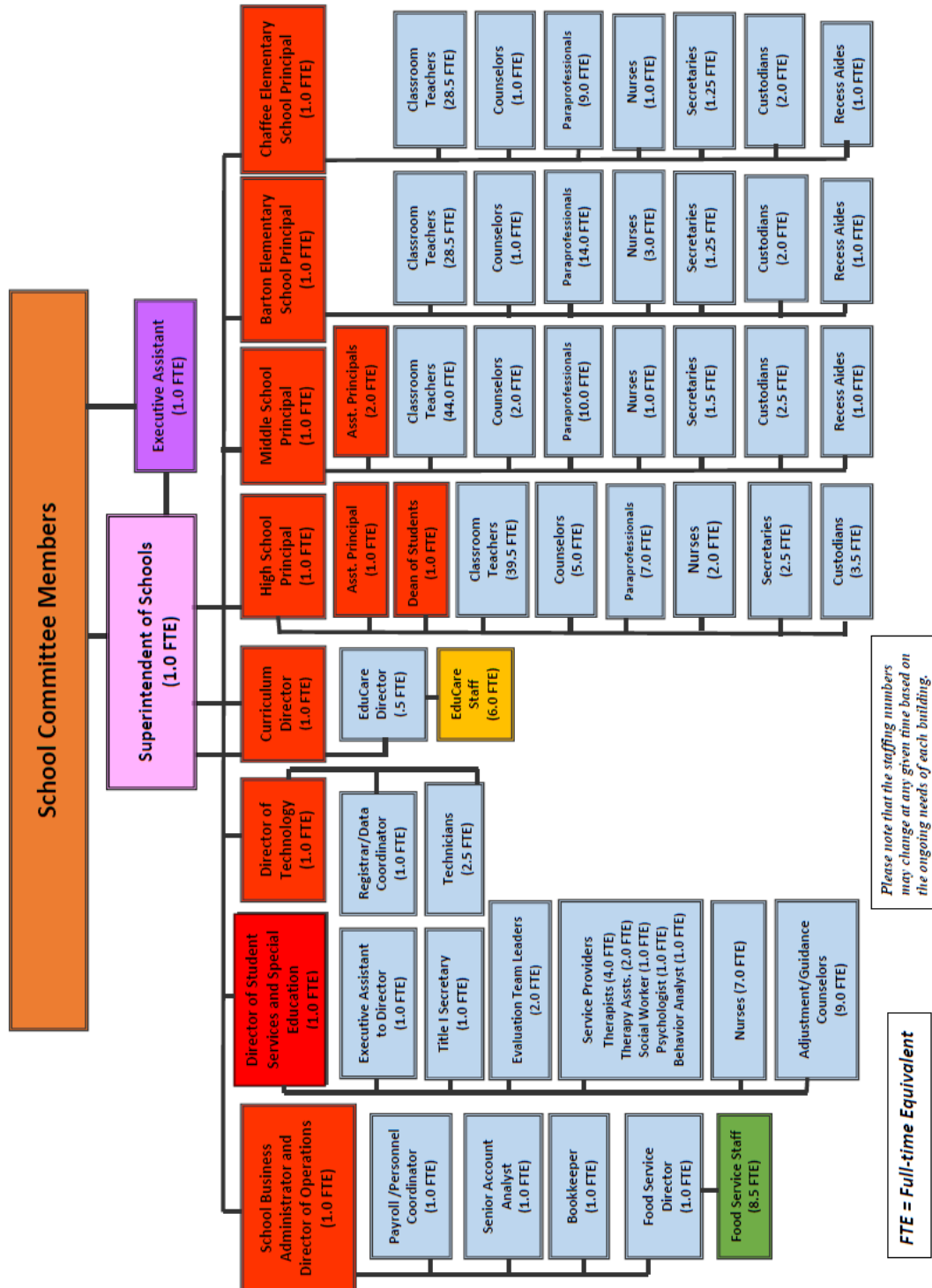
- By June 30, 2026, the OXPS will have a noted increase in satisfaction as indicated by the results of our Pre and Post "Engagement and Awareness Outcome" survey to foster an overall greater sense of belonging as members of our community.
- By June 30, 2026, District staff will have consistent/established systems and routines that celebrate the positive happenings and events in our district as measured by school building calendars, and attendance at events.

Management, Operations, & Resources

- By June 30, 2026, we will create a long-term facilities improvement plan that includes MSBA project proposals, collaboration with the town for capital expenditures, and other funding sources.
- By June 30, 2026, the budget for the Oxford Public Schools is student-centered, balanced, stable, and predictable that supports the district improvement plan.
- By June 30, 2026, we will have a safety plan that is done in collaboration with the Police Department and Fire and Emergency Services, and other stakeholders to ensure safety in our school buildings.
- By June 30, 2026, the OXPS will have a full-time School Resource Officer (SRO) who is visible and present in all four schools
- By June 30, 2026, we will engage all stakeholders to create a 3-year Technology plan that will maximize staff and student success.
- By June 30, 2026, we will have a comprehensive inventory of all the available technology, curriculum, textbooks, supplies, and manipulatives to ensure student needs are met.
- By June 30, 2026, we will have increased meal participation by offering wholesome varieties so students look forward to coming to school for appetizing and nutritious meals, allowing them to optimize learning capabilities.
- By June 30, 2026, we will optimize bus routes for students by analyzing school start times, student travel times, and ridership numbers.



Oxford Public Schools Organizational Chart





Non-Departmental & General Operations





Information Technology

Information Technology services are provided to the Town by outside vendors. This budget also includes software and annual licensing and maintenance fees for Town-wide financial and data processing software, as well as all hardware and computer systems. The Finance Department manages the contracts and budgets for Town technology services.

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Final
Salaries						
1 FTE IT Director	58,091	-	-	-	-	
1 FTE Assistant	10,796	-	-	-	-	
Total Salaries	68,887	-	-	-	-	-
Services & Supplies						
Professional Services - Consultants	-	142,583	109,922	129,800	129,800	125,000
Equipment Maintenance - Copiers & S	50,760	48,898	50,029	49,000	49,137	49,000
Supplies & Misc	10,975	2,847	4,310	5,000	6,000	5,000
Hardware - computers, monitors, etc.	21,202	23,612	40,642	45,000	45,000	40,000
Software	320,844	219,274	208,602	294,000	373,891	380,000
Education & Dues	679	-		-	-	-
Equipment	-	-	3,537			
Total Service & Supplies	404,460	437,214	417,042	522,800	603,828	599,000
Total Finance Department -IT	473,347	437,214	417,042	522,800	603,828	599,000



Memorial Hall

Memorial Hall (Town Hall) is the primary Town facility, housing most general government departments and is located in the heart of Oxford. This historic building was relocated to Oxford Center in 1873 and continues to be an architectural focal point and source of significant community pride for the Town. The Finance Department is responsible for administering the budget and various contracts for the building, and the Town's DPW Facilities Division is responsible for the maintenance and upkeep.

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
Overtime/Additional Hours	-	-	-	5,000	5,000	5,000
1 FTE Floating Clerk	-	1,548	22,927	65,000	65,000	50,000
Total Salaries	-	1,548	22,927	70,000	70,000	55,000
Services & Supplies						
Electricity	22,183	19,617	20,822	23,000	24,000	23,000
Water/Sewer	282	400	227	400	400	300
Fuel (Heating & Generator)	4,588	5,299	7,095	6,000	7,500	7,500
Equipment Maintenance	3,925	1,197	1,417	2,500	2,500	2,000
Supplies & Misc	14,581	15,823	12,042	25,000	25,000	20,000
Postage	29,909	47,433	47,410	45,000	48,000	48,000
Total Services & Supplies	75,468	89,769	89,013	101,900	107,400	100,800
Total Memorial Hall	75,468	91,317	111,940	171,900	177,400	155,800



Municipal Utilities

Municipal utility budgets provide funding for services provided internally to multiple departments or for services that do not directly impact or benefit a single department. They include:

- Telecommunications (internet, radio and VOIP communications) to Town buildings and departments;
- Fuel used by Town vehicles and distributed at the DPW fuel depot; and
- Hydrant maintenance, repair and usage fees paid to Aquarion Water Company, a public water supply company.

FY24 Budget

Telecommunications	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Services & Supplies						
Telecommunications	96,891	104,993	109,503	110,000	121,000	121,000
Total Service & Supplies	96,891	104,993	109,503	110,000	121,000	121,000
Total -TELECOMMUNICATIONS	96,891	104,993	109,503	110,000	121,000	121,000
Fuel	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Services & Supplies						
Municipal Fuel	117,400	137,647	172,352	160,000	236,400	175,000
Total Service & Supplies	117,400	137,647	172,352	160,000	236,400	175,000
Capital						
Equipment	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total MUNICIPAL FUEL	117,400	137,647	172,352	160,000	236,400	175,000
Hydrants	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Services & Supplies						
Hydrants	146,285	146,885	146,950	165,000	165,000	165,000
Total Service & Supplies	146,285	146,885	146,950	165,000	165,000	165,000
Total HYDRANTS	146,285	146,885	146,950	165,000	165,000	165,000



Moderator & Finance Committee

The Town Moderator is elected to preside over Town Meeting, the legislative branch of Town Government in the Town Meeting form of government in Massachusetts. The Moderator is responsible for administering the rules of parliamentary procedure and conducting the deliberations of the legislative body. The Moderator must fully understand the articles in the warrant, including communicating with the sponsors before and during Town Meeting. The Moderator appoints a Deputy Moderator and the members of the Finance Committee.

The Finance Committee is a seven member advisory body that plays an integral role in the budgeting process in Massachusetts municipal government. For more information about the role of the Finance Committee in the development of Oxford's annual budget process, please see the Budget Process discussion in Section 1 of this document.

FY24 Budget

Moderator	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
Moderator Stipend	200	200	200	200	200	200
Total Salaries	200	200	200	200	200	200
Services & Supplies						
Promotional Materials	-	-	-	-	800	800
Professional Services	-	240	-	1,500	700	700
Education & Dues	94	20	30	100	100	100
Total Service & Supplies	94	260	30	1,600	1,600	1,600
Total Moderator	294	460	230	1,800	1,800	1,800
Finance Committee	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Salaries						
Stipend/Part Time Clerical Support Staff/Stipend	1,000	1,000	1,000	1,000	1,000	1,000
Total Salaries	1,000	1,000	1,000	1,000	1,000	1,000
Services & Supplies						
Advertising - Capital Program Public Hearing	35	35	28	75	75	75
Annual Dues - Association of Town Finance Committee	210	-	210	225	225	225
Reserve Fund	-	-	66,000	100,000	125,000	100,000
Total Service & Supplies	245	35	238	100,300	125,300	100,300
Total Finance Committee	1,245	1,035		101,300	126,300	101,300



Employee Benefits, Retirement & Insurance

The Town provides benefits to its employees including retirement contributions, life and health insurance, and federal payroll taxes. Due to differences between employee bargaining units and contracts that may change during renegotiations, some of these benefits can be extraordinarily complex to manage and account for. The Town maintains a competitive benefit structure in order to attract and retain quality candidates.

This budget also includes the employer match for Social Security and Medicare payroll taxes under the Federal Insurance Contributions Act (FICA). Also funded in this budget are the premiums for insuring Town property, vehicles and general liability.

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Services & Supplies						
Unemployment Insurance	139,326	81,697	37,551	65,000	100,000	65,000
Retirement	1,982,069	2,188,260	2,478,755	2,768,762	2,992,961	2,992,961
Group Health Insurance	4,038,316	3,869,119	4,206,643	4,330,000	4,550,000	4,550,000
Group Life Insurance	-	-	-	2,700	2,700	2,700
Group FICA	307,773	314,924	365,449	380,000	400,000	400,000
General Insurance	418,497	422,174	436,923	425,000	425,000	425,000
Total Retirement & Insurance	6,885,981	6,876,174	7,525,321	7,971,462	8,470,661	8,435,661





Debt Service

FY24 Budget

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Dept Request	FY24 Manager
Maturing Debt						
Natural Gas Conversion	20,000	20,000	20,000	20,000	20,000	20,000
Clock Tower	10,000	10,000	10,000	10,000	10,000	10,000
Fire Truck Rehab	25,000	25,000	25,000	25,000	25,000	25,000
Police Station	225,000	235,000	250,000	260,000	270,000	270,000
School-Middle School Roof	130,000	130,000	130,000	130,000	130,000	130,000
School-Middle School HVAC	55,000	60,000	60,000	60,000	60,000	60,000
School-Chaffee	350,000	290,000	285,000	275,000	-	-
Community Center Elevator/3rd Flr Renovation	50,000	50,000	50,000	50,000	50,000	50,000
Total - Maturing Debt	865,000	820,000	830,000	830,000	565,000	565,000
Short-term Debt						
Splash Pad - Payment 7 of 10 (paid through Smolenski Millette)					-	-
Clock Tower - Payment 7 of 10	32,700	32,700	32,700	32,700	32,700	32,700
Library - Payment 7 of 10	14,000	14,000	14,000	14,000	14,000	14,000
OHS Roof & Bleachers - Payment 6 of 10	60,000	60,000	60,000	60,000	60,000	60,000
Bathhouse - Payment 6 of 10	30,000	30,000	30,000	30,000	30,000	30,000
Streetlights - Payment 5 of 10	29,600	29,600	29,600	29,600	29,600	29,600
Saccarappa Bridge - 4 of 9	-	90,000	90,000	90,000	90,000	90,000
New Fire Truck - 2 of 10	-	-	-	68,500	68,500	68,500
Total - Short-term Debt	166,300	256,300	256,300	324,800	324,800	324,800
Long Term Interest						
Natural Gas Conversion	8,794	8,194	7,394	6,594	5,794	5,794
Clock Tower	5,163	4,863	4,463	4,063	3,663	3,663
Fire Truck Rehab	5,250	4,500	3,500	2,500	1,500	1,500
Police Station	102,235	93,235	83,835	73,585	62,795	62,795
School-Middle School Roof	44,460	41,210	37,960	35,360	32,760	32,760
School-Middle School HVAC	31,706	29,956	27,556	25,156	22,756	22,756
School-Chaffee	52,260	37,385	24,915	12,375	-	-
Community Center Elevator/3rd Flr Renovation	17,100	15,850	14,600	13,600	12,600	12,600
Total Long Term Interest	266,968	235,193	204,223	173,233	141,868	141,868
Short Term Interest						
Total Short Term Debt Interest	40,126	27,749	6,703	70,000	100,000	80,000
Total Debt Service	1,338,394	1,339,242	1,297,226	1,398,033	1,131,668	1,111,668



Capital Budget





Oxford's Capital Budgeting Overview

Planning, budgeting and financing for the replacement, repair, and acquisition of capital assets is a critical component of any municipality's budget and operation. Prudent planning and funding of capital assets ensures that a municipality can provide quality public services in a financially sound manner. Furthermore, long-term capital planning is one of the local government financial practices that credit rating agencies evaluate when assessing municipalities for credit quality. A balance must be maintained between operating and capital budgets to meet the needs of both to the maximum extent possible. The development of a Capital Improvement Plan (CIP) is the mechanism that a municipality uses to identify projects, prioritize funding, and create a long-term financial plan that can be achieved within the limitations of the budget environment. To qualify as a capital expenditure for the Town of Oxford, a proposed purchase or project must meet or exceed \$25,000 in cost, be purchased or undertaken at intervals not less than 3 years and have a useful life of at least five years.

The following sections of the Town's charter outline the requirements and procedures the Town must consider when developing the capital budget. For additional information on the policies and procedures governing Oxford's capital planning process, please see the Capital Planning section (A-2 Capital Planning) of the Financial Policies, included as Appendix 2 in Section 7 of this document.

Section 6 Capital Improvements Program – Town Charter

8-6-1 A committee to be known as the Capital Program Committee may be established, composed of one member from and appointed by the finance committee, one member from and appointed by the planning board, and six additional members appointed by the moderator. The finance and planning board members shall be appointed for two years. All other members for four-year terms in such manner that one shall expire every year. No town employee or town officer shall be appointed. The town finance director and the town accountant and town manager shall be ex-officio members without the right to vote. Any vacancy shall be filled for the unexpired term in the manner of the original appointment. In the absence of a capital program committee, the finance committee shall act as the capital program committee.



The Harwood Street Bridge requires painting to prolong the life of the bridge and avoid costly repairs in the future. \$350k is in the FY24 Capital Plan for this.

8-6-2 The committee shall study proposed capital outlays involving the acquisition of land or an expenditure of twenty-five thousand dollars (\$25,000) or more having a useful life of at least three years. All officers, boards and committees including selectmen, school committee, shall by September first of each year give to the Capital Program Committee on forms prepared by it, information concerning all projects anticipated by them as needing Town Meeting approval during the ensuing six years. The committee shall study the need, timing and cost projection of these projects and the effect each will have on the financial position of the town.

8-6-3 The Capital Program Committee shall prepare an annual report containing a budget for such

outlays for the first year for presentation to the finance committee and to the selectmen at annual budget hearings. They will report to the town meeting the capital program for the following five years. It may make such investigations and hold such hearings as it may deem necessary.

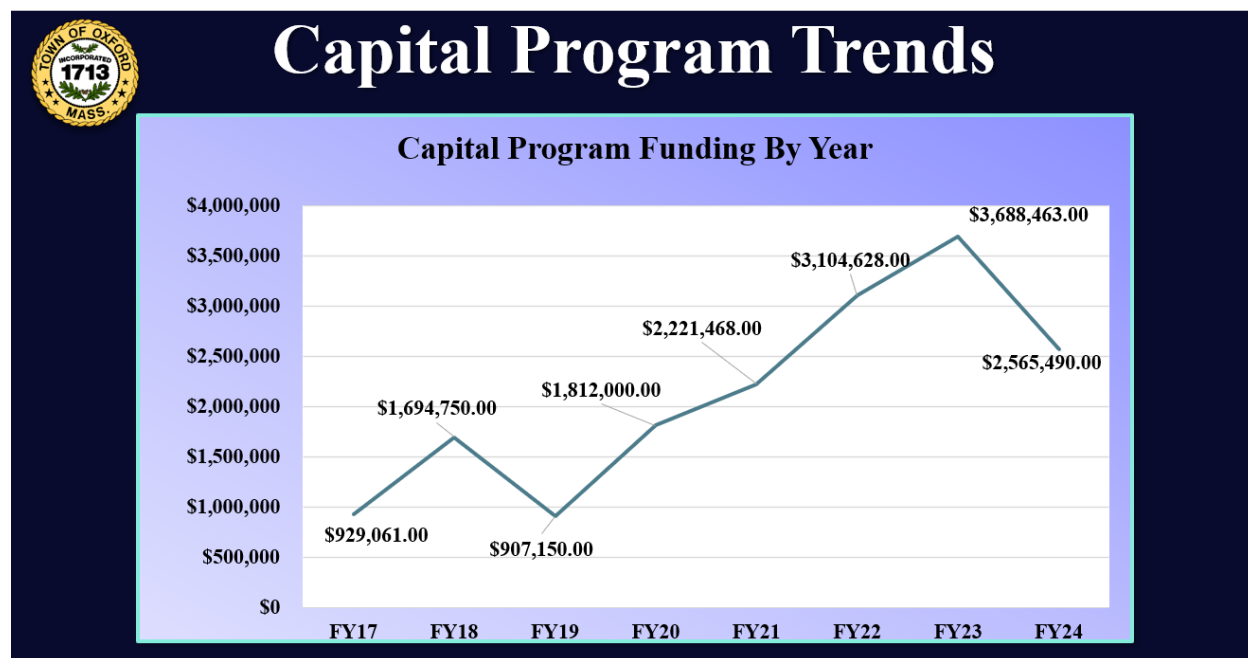
Section 7 Notice of Public Hearing on Capital Program

8-7-1 The finance committee shall publish, in one or more newspapers of general circulation in the town, the general summary of the capital program and a notice stating: (a) the times and places where copies of the capital improvements program are available for inspection; and (b) the date, time, and place, not less than seven days following such publication, when the committee shall conduct a public hearing on said program.

8-7-2 The board of selectmen shall present the capital improvements program to the May session of the annual town meeting for its adoption, with or without amendment.

FY2024 Capital Program Summary

For FY2024, the Town Manager recommended, and it is expected that Town Meeting will approve \$2,565,490 in capital investment. The projects and outlays are summarized on the following page and include \$2,190,490 in expenditures made with certified free cash, a testament to the strong financial management of the Town and commitment to funding as much as possible with existing resources rather than additional taxation and borrowing.



Even with a significant portion of projects funded with existing resources, \$500,000 from Free Cash will be required to adequately fund the Town's road repair and restoration program. Chapter 90 funding of roughly \$500,000 annually is insufficient to properly maintain the Town's roadways, so this additional funding ensures that the gap between available Chapter 90 funding and maintenance needs is closer to being met. Even with the additional funding, the total amount budgeted for roadway maintenance is below what the DPW's Highway Division recommends to adequately maintain the Town's transportation network.



It is planned to replace the library's chiller which has reached the end of its expected life. A new chiller will also help dehumidify the library. \$298k is earmarked for this in the FY24 Building Improvement Fund.

impact the timing, scope and priority for future projects and this plan will change over time.

The Town Manager has also recommended funding an ambulance to replace the older 2014 model which is becoming costly to repair (and costly down time). Funding \$375,000 from Ambulance Receipts Reserved for Appropriation, this investment will create efficiencies in maintenance and operation costs for the department, as well as providing continued EMS operations.

The following section presents a summary of FY2024 capital investments, followed by detail on each expenditure including operating budget impact and justification.

FY2024-FY2029 Capital Improvement Plan

As described earlier, the Town is required by charter to maintain a long-term capital improvement plan (CIP) outlining both the current year projects and future needs. CIP development is a municipal budgeting best practice that not only helps plan for future expenditures, but also aids in long-term strategic planning and project coordination both inside and outside the organization. A properly developed CIP considers not only the needs of the existing infrastructure networks, but also identifies and plans for future capacity and the long-term community needs identified and prioritized in the Town's various strategic planning documents.

Please see the Capital Improvement Plan for more details on planned future projects. It is important to note that future conditions, resource availability, and other uncertainties may impact the timing, scope and priority for future projects and this plan will change over time.



FY2024 Capital Outlay Summary

Capital Improvement Program - FY2024

Funding Source - Free Cash

DPW-Roadway/Dam/Bridge/Culvert Engineering, Repair, Restoration and Improvements	930,000
--	---------

Building Improvements

OHS - Replace HVAC Variable Frequency Drives (VFD)	8,000
Police Dept - Refinish Garage Floor	9,000
All Schools - Glycol Study for HVAC Systems	25,000
Library - Chiller & HVAC Controls Replacement	298,000
Town Hall - Window Replacement (Study Design)	15,000
Senior Center - Roof Replacement	100,000
Contingency	45,000

Building Improvement Fund Subtotal	500,000
------------------------------------	---------

DPW - Fleet Repair/Replace	180,000
DPW - Ruel Field Improvements	25,000
DPW - Cemetery/Grounds Equipment	25,000
Town Hall - Wheelchair Ramp Upgrade	500,000
Townwide - Green Communities Local Match	30,490

Free Cash Projects Total	\$ 2,190,490
--------------------------	--------------

Funding Source - Ambulance Receipts Reserved for Appropriation

Ambulance 2 Replacement	375,000
-------------------------	---------

Ambulance Receipts Total	375,000
--------------------------	---------

TOTAL CAPITAL PROGRAM	\$ 2,565,490
-----------------------	--------------

FY2024 Capital Project Detail



Project Title:	Replace HVAC Variable Frequency Drives at OHS
Category:	DPW - Facilities - Town
Department:	DPW
Contact:	Mike Lupis

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input type="checkbox"/>	Enhancement

Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase	___ of ___

Description:

Replacement of two existing variable frequency drives within roof top units at the High School. These drives control blower motor speeds.

Benefits of Project and Impact if Not Completed:

Due to the failure of these variable frequency drives, the blowers they control are unnecessary running at 100% full speed. Under normal conditions they will lower blower speeds as dictated by the load of the space they are providing proper temperatures to.

Discuss Operating Budget Impact:

Variable frequency drives are one way to reduce energy costs and prevent premature failure of other HVAC components such as the blowers.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ -							
Equipment/Furnishings	\$ 8,000	8,000						
Contingency	\$ -							
Other	\$ -							
TOTAL	\$8,000	\$8,000	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$8,000	\$8,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Refinish Garage Floor - Police HQ		
Category:	DPW - Facilities - Town		
Department:	DPW	Contact:	Mike Lupis

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input type="checkbox"/>	Enhancement

Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase	___ of ___

Description:

Refinish/seal the existing cement concrete floor in the PD HQ garage.

Benefits of Project and Impact if Not Completed:

The previous sealant material is chipping and routinely clogs the floor drain causing backup inside the garage.

Discuss Operating Budget Impact:

Reduced maintenance costs associated with drain cleaning.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ -							
Equipment/Furnishings	\$ 9,000	9,000						
Contingency	\$ -							
Other	\$ -							
TOTAL	\$9,000	\$9,000	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$9,000	\$9,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	All Schools - Glycol Study for HVAC Systems		
Category:	DPW - Facilities - Town		
Department:	DPW	Contact:	Mike Lupis

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input type="checkbox"/>	Enhancement

Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase	___ of ___

Description:

A mechanical engineering company would study the benefits and cost associated with Introducing glycol in the hot water systems at the Chaffee, Barton and High Schools.

Benefits of Project and Impact if Not Completed:

Due to a mechanical failure during a very cold spell, heating coils froze, split and flooded the Barton and High Schools last winter. Repairs were costly and interruption to classes during restoration were major. Adding glycol to these systems are normally done to reduce the chance of failures.

Discuss Operating Budget Impact:

Minimizing the chance of costly restoration repairs would save the town and insurance company money that might not have to be spent.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ 25,000	25,000						
Equipment/Furnishings	\$ -							
Contingency	\$ -							
Other	\$ -							
TOTAL	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title: Library Chiller & HVAC Controls Replacement		Department Priority: <input type="checkbox"/> Urgent/Legally Required <input checked="" type="checkbox"/> Maintain Service <input type="checkbox"/> Enhancement
Category: DPW - Facilities - Town		
Department: DPW	Contact: Mike Lupis	
Project is: New <input type="checkbox"/> Recurring <input type="checkbox"/> Resubmission <input checked="" type="checkbox"/> Multiyear <input type="checkbox"/> Phase ___ of ___		

Description:

Replacement of the existing HVAC chiller and controls at the Town Library. \$34k was earmarked for HVAC controls replacement in FY23 however due to significant overruns with the Library Mold Remediation project the controls were not able to be replaced. Since the completion of the remediation project humidity is still an issue in the basement, therefore DPW proposes conducting an engineering study of the basement HVAC with the balance of FY23 funds and lump the controls and chiller replacement into one project for FY24 with provisions for dehumidification.

Benefits of Project and Impact if Not Completed:

The existing chiller is approaching the end of its expected life and should be replaced. This chiller supplies cooling to the building but does not provide adequate dehumidification. Once the chiller fails the AC will become inoperable and the Library will become very hot in the warmer months. The current HVAC system at the Library has very limited operational controls. Enhancements to the system will provide a more comfortable atmosphere for the local community visiting the Library and the Library employees. It will also improve the efficiency of the systems thereby reducing operating costs.

Discuss Operating Budget Impact:

Avoid costly repairs to the existing chiller and reduce operational costs through higher efficiency systems. The study and provisions for dehumidification will ensure we are doing everything we can, given the age of the building, to prevent future mold growth in the basement and avoid maintenance costs associated with remediating mold.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ -							
Equipment/Furnishings	\$ 298,000	298,000						
Contingency	\$ -							
Other	\$ -							
TOTAL	\$298,000	\$298,000	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$298,000	\$298,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Town Hall Window Replacement
Category:	DPW - Facilities - Town
Department:	DPW
Contact:	Jared Duval

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input checked="" type="checkbox"/>	Enhancement

Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input checked="" type="checkbox"/>	Phase ___ of ___	

Description:

Replace windows at the Town Hall.

Benefits of Project and Impact if Not Completed:

Many of the existing windows are inoperable and all do not provide maximum energy efficiency. New windows in keeping with the historic character of the building will enhance the aesthetics and provide better energy efficiency.

Discuss Operating Budget Impact:

Reduced utility costs.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ 15,000	15,000						<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ 185,000		185,000					
Equipment/Furnishings	\$ -							
Contingency	\$ -							
Other	\$ -							
TOTAL	\$200,000	\$15,000	\$185,000	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$200,000	\$15,000	\$185,000	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Replace Senior Center Roof & Gutters
Category:	DPW - Facilities - Town
Department:	DPW
Contact:	Jared Duval

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input type="checkbox"/>	Enhancement

Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase	___ of ___

Description:

Replace approximately 5,000 sq. ft of roofing and gutters at the senior center located at 323 Main Street. This project was originally slated for FY26 but was moved up to FY25 due to recurring leaks.

Benefits of Project and Impact if Not Completed:

The existing roof is over 27 years old and is showing its age. Leaks are evident by stained ceiling tiles. A new roof is required to prolong the life of the building and avoid costly water damage repairs.

Discuss Operating Budget Impact:

Reduce maintenance costs associated with fixing leaks and water damage.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ 100,000		100,000					
Equipment/Furnishings	\$ -							
Contingency	\$ -							
Other	\$ -							
TOTAL	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title: Roadway Rehabilitation "Gap" Funding		Department Priority: <input type="checkbox"/> Urgent/Legally Required <input checked="" type="checkbox"/> Maintain Service <input type="checkbox"/> Enhancement
Category: DPW - Highway		
Department:	Contact:	

Project is: New <input type="checkbox"/>	Recurring <input checked="" type="checkbox"/>	Resubmission <input type="checkbox"/>
Multiyear <input checked="" type="checkbox"/>	Phase ___ of ___	

Description:
 The Town is underfunded its roadway rehabilitation program. The Town gets approximately \$500,000 from the Commonwealth through the Chapter 90 program annually. According to DPW's roadway asset management program, the Town needs more than \$1,000,000 annually to adequately maintain its roadway network. The gap between need and current Chapter 90 funding levels is more than \$500,000 however prior budgeting constraints have capped the funding at \$500,000.

Benefits of Project and Impact if Not Completed:
 The gap funding is crucial to maintaining a level average roadway condition. It should be noted that Chapter 90 and gap funding does not improve the current average condition it only maintains the current average condition.

Discuss Operating Budget Impact:
 Well paved roadways have a tremendous impact to the operating budget by way of fewer potholes, fewer puddles, more effective snowplowing, and less wear and tear on the Town's fleet.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input checked="" type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$3,000,000	500,000	500,000	500,000	500,000	500,000	500,000	
Equipment/Furnishings	\$ -							
Contingency	\$ -							
Other	\$ -							
TOTAL	\$3,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$3,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title: Town Wide Pedestrian Facility Improvements		Department Priority: <input type="checkbox"/> Urgent/Legally Required <input checked="" type="checkbox"/> Maintain Service <input type="checkbox"/> Enhancement
Category: DPW - Highway		
Department: DPW - Highway	Contact: Jared Duval, P.E.	

Project is: New <input checked="" type="checkbox"/>	Recurring <input checked="" type="checkbox"/>	Resubmission <input type="checkbox"/>
Multiyear <input checked="" type="checkbox"/>	Phase ___ of ___	

Description:

Repairs and improvements to pedestrian facilities within the Town's right-of-way including bringing the Town's sidewalks and accessible curb ramps into ADA/AAB compliance, crosswalk enhancements, etc.

Benefits of Project and Impact if Not Completed:

In recent years the Town has placed an emphasis on improving mobility and walkability throughout Town, especially in its downtown center. This is not only a noble effort to make Oxford's street safe and enjoyable to walk for residents/visitors of all ages and abilities, but required by the ADA. This recurring project will provide necessary funding to annually prioritize pedestrian facility repairs in Town R.O.W. (outside of planned roadway repairs) in alignment with the Town's ADA Self Evaluation and Transition Plan and Asset Management programming.

Discuss Operating Budget Impact:

Soundly maintained and compliant sidewalks and curb ramps will reduce maintenance costs associated with minor repairs to small deteriorated sections.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input checked="" type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ 150,000	25,000	25,000	25,000	25,000	25,000	25,000	
Equipment/Furnishings	\$ -							
Contingency	\$ -							
Other	\$ -							
TOTAL	\$150,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$150,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title: Town-Wide Culvert & Bridge Asset Management		Department Priority: <input type="checkbox"/> Urgent/Legally Required <input checked="" type="checkbox"/> Maintain Service <input type="checkbox"/> Enhancement
Category: DPW - Highway		
Department: DPW	Contact: Jared Duval, P.E.	
Project is: New <input checked="" type="checkbox"/> Recurring <input type="checkbox"/> Resubmission <input type="checkbox"/> Multiyear <input type="checkbox"/> Phase ___ of ___		

Description:
 Town-wide inventory , field inspection, condition assessment, and asset management for Town-owned and maintained culverts and bridges.

Benefits of Project and Impact if Not Completed:
 While DPW has historical and institutional knowledge regarding locations of most municipally owned culverts, no condition assessments have been performed to date, nor is this information readily available in an asset management database. We estimate over 50 Town-owned culverts. An understanding of conditions is critical in prioritizing repairs and maintaining our transportation network. Our Town-owned bridges are well apparent but condition assessment and asset management data is critical to prioritizing repairs on our bridges, especially maintenance related repairs so we can avoid more costly rehabilitation work.

Discuss Operating Budget Impact:
 Soundly maintained culverts and bridges are critical to the Town's transportation network and have a tremendous impact on the operating budget by way of fewer sinkholes and emergent calls after hours to repair roadway defects associated with failing culverts and/or failing bridge joints, etc.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ 55,000	55,000						<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ -							
Equipment/Furnishings	\$ -							
Contingency	\$ -							
Other	\$ -							
TOTAL	\$55,000	\$55,000	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$55,000	\$55,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Harwood St Bridge Clean & Paint
Category:	DPW - Highway
Department:	DPW
Contact:	Jared Duval, P.E.

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input type="checkbox"/>	Enhancement

Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase ___ of ___	

Description:

Cleaning and painting of the existing steel bridge girders, connections and bearings including all incidental work, scaffolding and containment.

Benefits of Project and Impact if Not Completed:

Significantly prolong the life of the existing bridge superstructure and avoid costly structural steel repairs in the future if the bridge girders are left unpainted and further corrode.

Discuss Operating Budget Impact:

see above.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ 350,000		350,000					
Equipment/Furnishings	\$ -							
Contingency	\$ -							
Other	\$ -							
TOTAL	\$350,000	\$0	\$350,000	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$350,000	\$0	\$350,000	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Body Replacement, Dump Spreader & Rails on Truck No. 33
Category:	DPW - Fleet
Department:	DPW
Contact:	Jared Duval

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input type="checkbox"/>	Enhancement

Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase	___ of ___

Description:

Replace frame rails and dump/spreader body on Truck No. 33. The Town currently owns a 2006 model year International 4x4 combination dump / spreader truck. The existing steel body is showing advanced corrosion. The truck's frame rails are also showing advanced corrosion, cracking, and sagging. \$50k was earmarked within the "Fleet - Repair/Replace" appropriation in FY23 for this work. The \$100k request for FY24 is to fund the balance required to carry out the work.

Benefits of Project and Impact if Not Completed:

Replacing the frame rails and body of the truck would enable the DPW to continue to operate the truck for the foreseeable future. The truck is a vital piece of equipment for hauling material and plowing snow and spreading salt in the Town's more hilly terrain. Without replacing the frame rails and body the truck will not pass inspection and would be rendered useless. The truck could provide many years of service to the Town if the problems are addressed now.

Discuss Operating Budget Impact:

See above

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ -							
Equipment/Furnishings	\$ 100,000	100,000						
Contingency	\$ -							
Other	\$ -							
TOTAL	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Replace No. 48 Dump Truck w/New F-350 Dump Truck
Category:	DPW - Fleet
Department:	DPW
Contact:	Jared Duval

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input type="checkbox"/>	Enhancement

Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase	___ of ___

Description:

Replace Truck No. 48 with a new F350 Dump Truck. It is a model year 2012 with 7,236-hours (equivalent to 239k engine miles) and 66,015 miles. No. 48 was originally scheduled for replacement in FY27 but the truck has a blown motor and based on the projected remaining service life it is not worth spending \$20k+ to replace the motor. The truck is essential to our operation, especially in the winter, therefore we need to prioritize its replacement sooner.

Benefits of Project and Impact if Not Completed:

Truck No. 48 is an essential truck in the Town's fleet providing year-round service, especially in the winter when it is used as an essential piece of equipment for snowplowing. Truck 48 is used for parks, cemetery, and grounds service during warm weather months.

Discuss Operating Budget Impact:

Timely replacement of the DPW's fleet is prudent to avoid excessive maintenance costs on deteriorating trucks and equipment. DPW/Finance Dept. will have to evaluate feasibility of inclusion in our lease-purchase program when the lease term for other leased vehicles/equipment is complete. Annual lease payments would be included in the DPW operating budget.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ -							
Equipment/Furnishings	\$ 80,000	80,000						
Contingency	\$ -							
Other	\$ -							
TOTAL	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Ruel Field Improvements
Category:	DPW - Parks&Cemetery (Recreation Commission)
Department:	DPW
Contact:	Jared Duval

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input type="checkbox"/>	Maintain Service
<input checked="" type="checkbox"/>	Enhancement

Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase ___ of ___	

Description:

Install security cameras throughout the Ruel Field site in which the Police can access for investigations and provide basic alarm system within concession stand. Furnish and install a shade structure over the concrete patio adjacent to the Concession Stand. Install conduit to bring power to Field 3.

Benefits of Project and Impact if Not Completed:

Cameras will provide an additional level of security at Ruel Field and help protect the Town's investments at this property. Frequent vandalism results in added costs for repairs. Violators are typically not held responsible. Cameras should prevent vandalism and will provide a much needed resource for officers investigating vandalism at the site. The Rec Commission has requested the installation of a shade structure to enhance the space outside the concession stand at Ruel Field. Now that the concession stand is in operation we anticipate many more users of the facility and conregation outside the concession stand. The shade structure will provide a more pleasant and restful place for visitors to enjoy what the concession stand at Ruel Field has to offer.

Discuss Operating Budget Impact:

Reduce costs for repairs associated with vandalism including destruction of playing fields, bathroom facilities, etc.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					
		FY24	FY25	FY26	FY27	FY28	FY29
Study/Design	\$ -						
Land Acquisition	\$ -						
Construction	\$ -						
Equipment/Furnishings	\$ 65,000	65,000					
Contingency	\$ -						
Other	\$ -						
TOTAL	\$65,000	\$65,000	\$0	\$0	\$0	\$0	\$0

Funding Source(s)	
Check all that apply	
<input type="checkbox"/>	Free Cash
<input type="checkbox"/>	Tax Levy
<input type="checkbox"/>	Enterprise Receipts
<input type="checkbox"/>	Debt
<input type="checkbox"/>	Grants
<input type="checkbox"/>	Revolving Fund
<input type="checkbox"/>	Stabilization
<input type="checkbox"/>	Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$65,000	\$65,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Cemetery/Grounds Equipment
Category:	DPW - Parks & Cemetery
Department:	DPW
Contact:	Jared Duval, P.E.

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input type="checkbox"/>	Enhancement

Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase	___ of ___

Description:

Purchase two (2) Zero Turn Mowers.

Benefits of Project and Impact if Not Completed:

Since taking over ground maintenance for the school system the need for additional equipment has increased. Existing equipment has been subject to increased wear and tear. We will also start to replace equipment sooner than in the past. New mowers will increase operational efficiency and replace outdated equipment that can be retained in the event of future breakdowns until repairs can be made, thus maintaining level of service to Town grounds. To avoid costly maintenance mowers should be cycled out of our fleet after 1,600 hours of use. We have two mowers now w/>1,600hrs.

Discuss Operating Budget Impact:

Reduced maintenance costs on old, deteriorating equipment with high hours

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ -							
Equipment/Furnishings	\$ 25,000	25,000						
Contingency	\$ -							
Other	\$ -							
TOTAL	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Replace Ambulance 1		
Category:	Equipment		
Department:	Fire-EMS	Contact:	Chief Laurent R. McDonald

Department Priority:	
<input checked="" type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input type="checkbox"/>	Enhancement

Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase	___ of ___

Description:
 This project involves replacing our 2014 ambulance and associated equipment which has reached the end of its service life. There will be a small trade in allowance for this vehicle to offset a small amount of the cost of the new one. The new vehicle will also have four wheel drive and a new power stretcher and loading system that is expected to reduce the potential for injuries from lifting and straining. The current A1 will be Ten years old at the time of this request with well over 100,000 miles.

Benefits of Project and Impact if Not Completed:
 There are multiple benefits of this project. First, we will have two vehicles in an identical set up for our two primary ambulances. Second, it will have the new power stretcher and loading system which should assist in reducing the number of back injuries occurred when loading a patient into the vehicle. Third, it will also be four wheel drive. Finally, the overall ride is significantly better in a newer vehicle for the patient and rescuers alike.

Discuss Operating Budget Impact:
 The newer vehicle will be purchased with an extended warranty from the manufacturer to offset the major repair costs incurred while owning it. Newer ambulances reduce operational liability as well as maintenance and operating costs.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input checked="" type="checkbox"/> Tax Levy
Construction	\$ -							<input checked="" type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 375,000	375,000						<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$375,000	\$375,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$375,000	\$375,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title: Oxford Middle School Gym Curtain
Category: Equipment/Furnishings
Department: Oxford Public Schools **Contact:** Amy Belhumeur

Department Priority:

- ☐ Urgent/Legally Required
☐ Maintain Service
☒ Enhancement

Project is: New ☒ Recurring ☐ Resubmission ☐
Multiyear ☐ Phase ___ of ___

Description:

The current gym divider at OMS does not function properly due to improper operation. There are safety concerns regarding an older style panel divider.

Benefits of Project and Impact if Not Completed:

The OMS schedule and building rentals require frequent opening and closing of the gym divider. A vinyl folding divider will improve safety and ease of operation.

Discuss Operating Budget Impact:

None.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ -							<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 20,278	20,278						<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input checked="" type="checkbox"/> Revolving Fund
								<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other
TOTAL	\$20,278	\$20,278	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$20,278	\$20,278	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title: Classroom Furniture		Department Priority: <input type="checkbox"/> Urgent/Legally Required <input checked="" type="checkbox"/> Maintain Service <input type="checkbox"/> Enhancement
Category:		
Department: Oxford High School	Contact: Rebecca Czernicki	
Project is: New <input checked="" type="checkbox"/> Recurring <input type="checkbox"/> Resubmission <input type="checkbox"/> Multiyear <input type="checkbox"/> Phase ___ of ___		

Description:
 Teacher Chairs which have not been replaced in 20 years with possible safety issues and student stand up desks for students with accommodations

Benefits of Project and Impact if Not Completed:
 Teacher chairs have not been replaced in 20 years, and they are in bad disrepair. Many have sharp corners which could result in injury. We need to replace them. Student stand up desks will help with students who have ADHD, who will be given the opportunity for an accommodation to stand instead of sit all day.

Discuss Operating Budget Impact:
 This is a neutral one time cost.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input type="checkbox"/> Free Cash <input type="checkbox"/> Tax Levy <input type="checkbox"/> Enterprise Receipts <input type="checkbox"/> Debt <input type="checkbox"/> Grants <input type="checkbox"/> Revolving Fund <input type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -							
Construction	\$ -							
Equipment/Furnishings	\$ 28,247	28,247						
Contingency	\$ -							
Other	\$ -							
TOTAL	\$28,247	\$28,247	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$28,247	\$28,247	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Green Communities Energy Reduction Projects FY24		
Category:	Building		
Department:	Town Manager	Contact:	Jennifer Callahan

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input checked="" type="checkbox"/>	Maintain Service
<input checked="" type="checkbox"/>	Enhancement

Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase ___ of ___	

Description:

Green Community DPW Projects for FY24: 1) Community Center Steam Trap Replacement= \$19,923 2) Community Center Boiler Replacement= \$217,000 3) Fire Dept. North LED Lighting= \$21,979 4) Townwide Building Controls= \$1,808

Benefits of Project and Impact if Not Completed:

All projects are scheduled for energy reduction, for which there will be annual cost savings for the Town of Oxford. Total costs of all energy reduction projects is \$260,710 and projected grant offset is \$230,220 (Town's Responsibility \$30,490)

Discuss Operating Budget Impact:

Annual cost savings to the Town of \$9,954

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY24	FY25	FY26	FY27	FY28	FY29	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 260,710	260,710						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input checked="" type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
								<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other
TOTAL	\$260,710	\$260,710	\$0	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$260,710	\$260,710	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						

FY2024 Capital Project Detail



Project Title:	Town Hall Rear Wheelchair Ramp Upgrade
Category:	Construction
Department:	Town Manager
Contact:	Jennifer Callahan

Department Priority:	
<input type="checkbox"/>	Urgent/Legally Required
<input type="checkbox"/>	Maintain Service
<input checked="" type="checkbox"/>	Enhancement

Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase	<u>2</u> of <u>2</u>

Description:

This project is to replace the the exterior concrete wheelchair ramp in the rear of the Town Hall with a covered ramp.

Benefits of Project and Impact if Not Completed:

The current ramp is exposed to the elements and the grading is extremely steep. The grading is currently too steep for someone in a wheelchair to easily access the Town Hall. Additionally, exposure to weather creates a barrier for the physically impaired. The current ramp is deteriorating and presents a future hazard. A covered, properly graded ramp would eliminate these issues and improve ADA compliance.

Discuss Operating Budget Impact:

Possible reduction on insurance due to less accidents (slip and falls). Reduction in maintenance, salt, and snow clearing.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply	
		FY24	FY25	FY26	FY27	FY28	FY29	X	Free Cash
Study/Design	\$ -								Tax Levy
Land Acquisition	\$ -								Enterprise Receipts
Construction	\$ 500,000	500,000							Debt
Equipment/Furnishings	\$ -							X	Grants
Contingency	\$ -								Revolving Fund
Other	\$ -								Stabilization
TOTAL	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	X	Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact							
During Project	\$ -						
Post-Project Annual							
Post-Project One-Time	\$ -						



TOWN OF OXFORD
CAPITAL PLAN FY24-FY29

Department/ Location	Project Title	Source	FY24 Funded	FY24 Not Funded	FY25	FY26	FY27	FY28	FY29	Six Year Total
General Fund										
Building Improvement Fund										
OHS	Replace HVAC Variable Frequency Drives (VFD)		8,000							8,000
Police HQ	Refinish Garage Floor		9,000							9,000
All Schools	Glycol Study for HVAC Systems		25,000							25,000
Library	Chiller & HVAC Controls Replacement		298,000							298,000
Town Hall	Window replacement		15,000		185,000					200,000
Barton St	Demoliton of 3 Barton St				75,000					75,000
Chaffee/Barton	Foundation Repairs				562,000					562,000
Library	Wall Repainting				25,000					25,000
OHS	Replace HVAC 60 Ton Condenser Coil				140,000					140,000
Senior Center	Roof Replacement		100,000							100,000
Police HQ	Upgrade Dry Sprinkler System					15,000				15,000
DPW Garage	Exterior Wall Repair					50,000				50,000
DPW Garage	Replace Hydraulic Lift					200,000				200,000
DPW HQ	Office Expansion					30,000				30,000
Barton	Flooring Replacement						108,000			108,000
Chaffee/Barton	Refinish Gym Floor						143,000			143,000
Library	Building Envelope Eepair						400,000			400,000
OHS	Refinish Auditorium Floor								TBD	-
	Contingency		45,000							45,000
TOTAL Building Improvement Fund FC			500,000	-	987,000	295,000	651,000	-	-	2,433,000
Department of Public Works										
Highway	Roadway Rehabilitation	FC	500,000		500,000	500,000	500,000	500,000	500,000	3,000,000
Highway	Culvert Repair/Rehabilitation	FC		25,000	25,000	25,000	25,000	25,000	25,000	125,000
Highway	Pedestrian Facilities Improvements	FC	25,000		25,000	25,000	25,000	25,000	25,000	150,000
Highway	Culvert & Bridge Asset Management	FC	55,000							55,000
Highway	Hardwood St. Bridge Clean and Paint	FC	350,000							350,000
Highway	Old Webster Road Culvert Rehabilitation				450,000					450,000
Highway	Miscellaneous Bridge Repairs				60,000		600,000			660,000
Highway	Barton St Sidewalk & Parking Lot Construction					180,000				180,000
Highway	Hall Road Culvert Rehabilitation					200,000				200,000
Fleet	Replace Body, Dump Spreader & Rails on No. 33	FC	100,000	50,000						100,000
Fleet	Replace No. 53 with F550 Crew Truck			150,000	150,000					150,000
Fleet	Replace No. 44 with a New Dump/Spreader			250,000	250,000					250,000
Fleet	Replace Backhoes No. 56 w/New Backhoe & Attachments			175,000	175,000					175,000
Fleet	Replace No. 48 Dump Truck with New F-350 Dump Truck		80,000							80,000
Fleet	Replace DPW Admin/Facilites Vehicles	FC		35,000	70,000	35,000				105,000
Fleet	Replace No. 43 with a New Wheel Loader					275,000				275,000
Fleet	Replace Trailer Chipper					80,000				80,000
Fleet	Replace Facilites E250 w/Van					45,000				45,000
Fleet	Replace Facilites F150 w/Van						45,000			45,000
Fleet	Replace No. 32 with a New Dump Spreader						250,000			250,000
Fleet	Replace Street Sweeper						275,000			275,000
Fleet	Replace No. 39 Dump Truck with New F-350 Dump Truck							80,000		80,000
Fleet	Replace No. 61 Trackless with New Trackless Tractor							200,000		200,000
Fleet	Replace No. 59 with a New Dump/Spreader								250,000	250,000



TOWN OF OXFORD
CAPITAL PLAN FY24-FY29

Department/ Location	Project Title	Source	FY24	FY24	FY25	FY26	FY27	FY28	FY29	Six Year Total
Fleet	Purchase/lease new mini-excavator								150,000	150,000
Fleet	Replace Facilites E250 w/Van								45,000	45,000
Parks & Cemetery	Ruel Field Improvements		25,000	40,000						25,000
Parks & Cemetery	Cemetery/Grounds Equipment	FC	25,000							25,000
Parks & Cemetery	Ruel Field Paving				350,000					350,000
Parks & Cemetery	Greenbriar Restroom Facility				105,000					105,000
Parks & Cemetery	Replace Ruel Field Lighting					300,000				300,000
TOTAL Department of Public Works			1,160,000	725,000	2,160,000	1,665,000	1,720,000	830,000	995,000	8,530,000
EMS/Fire Department										
EMS/Fire	Ambulance 1 Replacement	RRFA	375,000							375,000
EMS/Fire	Renovation/Addition Fire Station 2	Borrow		1,500,000	1,500,000					1,500,000
EMS/Fire	Forestry 2 Replacement				200,000					200,000
EMS/Fire	Water Tender 1 Replacement					700,000				700,000
EMS/Fire	Ambulance 3 Replacement						325,000			325,000
EMS/Fire	Ladder 2 Fire Suppression/Aerial Ladder Replacement							2,000,000		2,000,000
TOTAL EMS/Fire Department			375,000	1,500,000	1,700,000	700,000	325,000	2,000,000	-	5,100,000
Town Hall										
TOTAL Town Hall			-	-	-	-	-	-	-	-
School Department										
OHS	Replace 26,500 sf Roof	Capital Exclusion		1,060,000						-
Chaffee	Replace 49,000 sf Roof	Capital Exclusion		1,085,000						-
Barton	Replace 46,000 sf Roof	Capital Exclusion		1,349,000						-
OMS	Gym Curtain	School Funds	20,278							20,278
OHS	Classroom Furniture	School Funds	28,247							28,247
OHS	Auditorium Audio Upgrades	School Funds			25,000					25,000
Chaffee	Flooring Replacement	School Funds			67,500					67,500
OMS	Science Lab Furniture	School Funds			92,430					92,430
Chaffee/Barton	Repoint Chimneys	School Funds				37,120				37,120
OHS	Media Center Furniture	School Funds				70,500				70,500
OMS	Auditorium projector & audio	School Funds						25,000		25,000
OHS	Band Uniforms	School Funds						30,000		30,000
OHS	Music Room & Media Center Carpeting	School Funds						40,517		40,517
OHS	Wood Shop Safety Upgrades	School Funds						120,000		120,000
Barton	Pave overflow lot						70,000			70,000
District	Fleet Replacement								50,000	50,000
OHS	Backstop for Softball Field								125,000	125,000
Chaffee	Repave Parking Lot								230,000	230,000
OHS	Baseball & Softball Digouts								TBD	-
OHS	Football Field Feasibility (Turf Field)								TBD	-
TOTAL School Department			48,525	3,494,000	184,930	107,620	70,000	215,517	405,000	1,031,592
Oxford Community Center										
OCC	Community Center Improvement Design Engineering	Borrow	-	4,075,880						4,075,880
TOTAL OCC			-	4,075,880	-	-	-	-	-	4,075,880
Town Manager/Selectmen										
Townwide	Green Communities Projects	Grant	230,220		464,385	690,432	TBD	TBD	TBD	1,385,037



TOWN OF OXFORD
CAPITAL PLAN FY24-FY29

Department/ Location	Project Title	Source	FY24	FY24	FY25	FY26	FY27	FY28	FY29	Six Year Total
Townwide	Green Communities Projects	FC	30,490			303,183				333,673
Town Hall	Wheelchair Ramp Upgrade	FC	500,000							
Townwide	French River Multi-Modal Trail		-	350,000	350,000	300,000	6,000,000	TBD	TBD	6,650,000
TOTAL Town Manager Selectmen			760,710	350,000	814,385	1,293,615	6,000,000	-	-	8,368,710
GENERAL FUND TOTAL			2,844,235	# 10,144,880	5,846,315	4,061,235	8,766,000	3,045,517	1,400,000	25,463,302
ENTERPRISE FUNDS										
Sewer Enterprise										
TOTAL Sewer Enterprise			-	-	-	-	-	-	-	-
GRAND TOTAL \$			2,844,235							



Oxford's Debt Service Overview

Legal Debt Limit

Massachusetts General Law Chapter 44, Section 10 states that except as otherwise provided by law, a city or town shall not authorize indebtedness to an amount exceeding 5 per cent of the equalized valuation of the city or town. Debt issued in accordance with this section of law is designated as being "inside the debt limit". The Town's inside debt limit outstanding debt as of June 30, 2023 is projected to be \$3,253,212.

In addition, the Town is authorized to incur debt outside of that limit for specific purposes. This debt is known as being "outside the debt limit." The Town's outside debt limit outstanding debt as of June 30, 2023 is projected to be \$1,976,788.

The following is the computation of the legal debt limit as of June 30, 2023:

2022 Final Equalized Valuation		\$ 1,732,020,300
Debt Limit: 5% of EQV		\$ 86,601,015
Total Debt Outstanding:	\$ 5,230,000	
Less: Debt Outside Limit	\$ (1,976,788)	\$ (3,253,212)
Inside Debt Limit Borrowing		
Capacity at June 30, 2023	\$	83,347,803

Bond Rating

Oxford's rating with Moody's Investor Service has been maintained at Aa3 for the last six years. This is the fourth highest rating and is a very good rating for Central Massachusetts which faces limitations based on the constraints of Proposition 2 ½ as well as income levels and property values.

Moody's Long Term Rating Scale	
Aaa	Highest Quality
Aa1	High Quality
Aa2	
Aa3	
A1	Upper Med Grade Quality
A2	
A3	
Baa1	Medium Grade Quality
Baa2	
Baa3	
Ba1	Have Speculative Elements
Ba3	
Ba3	
B1	Speculative
B2	
B3	



Permanent Debt

The Town's Debt Service budget is made up of principal and interest payments on permanent debt which has been previously borrowed. The Chart below summarizes the permanent debt for FY24, shown by fund paid from. A maturity schedule is also included in the following pages.

Year of Borrowing	Purpose of Borrowing	Original Amount	Last Payment Fiscal Year	FY24 Principal & Interest
General Fund Debt				
2008	Police Station	4,250,000	2028	\$ 332,795
2012	Middle School Roof	2,500,000	2033	\$ 162,760
2012	Community Center Renovations	1,000,000	2033	\$ 62,600
2014	Middle School HVAC Impr.	1,200,000	2035	\$ 82,756
2014	Fire Truck Remount	260,000	2025	\$ 26,500
2014	Memorial Hall Clock Tower Rest.	200,000	2035	\$ 13,663
2014	Gas Conversions	350,000	2035	\$ 25,794
Sewer Enterprise Debt				
2008	Beverly Street Sewer	175,000	2028	\$ 10,468
2012	Thayer Sewer Improvements	375,000	2033	\$ 25,040
2017	Leicester Street Sewer	220,000	2035	\$ 13,663
Water Enterprise Debt				
2008	Water Tank	230,000	2028	\$ 13,757
2014	Water Company Purchase	932,100	2030	\$ 72,600

Temporary/Short-Term Borrowing

The debt service budget also contains payments for pay-downs and interest on short-term notes. Interest is estimated in a lump sum of \$100,000 which breaks down to approximately 4.81%. This is likely higher than we will pay, but given the current interest rate hikes, we need to budget conservatively. The Splash Pad principal pay-down is paid by a trust, the remainder is budgeted in the General Fund.

The Chart below summarizes the short-term borrowing.

Purpose of Borrowing	Current Principal Balance	FY24 Paydown	FY24 Interest
Splash Pad - Payment 7 of 10	120,000	30,000	4,614
Clock Tower - Payment 7 of 10	130,800	32,700	5,029
Library - Payment 7 of 10	56,000	14,000	2,153
Bathhouse - Payment 6 of 10	150,000	30,000	5,768
OHS Roof & Bleachers - Payment 6 of 10	300,000	60,000	11,535
Streetlights - Payment 5 of 10	177,600	29,600	6,829
Sacarrappa Bridge - Payment 4 of 9	530,000	90,000	20,379
Fire Truck - 2 of 10	616,500	68,500	23,693



Authorized and Unissued

Authorized and Unissued debt is debt which has been approved by Town Meeting but has not yet been borrowed. The following chart shows authorized projects which have not been completed or rescinded by Town Meeting.

Purpose of Borrowing	Date Authorized	Original Authorization	Issued	Remaining
Purchase Water Company	5/11/1977	600,000		600,000
Purchase Water Company	5/6/2019	6,700,000	100,000	5,700,000

Combined Debt Service



	WITHIN STATUTORY LIMIT			OUTSIDE STATUTORY LIMIT			TOTAL COMBINED DEBT		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	453,642	114,596	568,238	221,358.00	52,799.00	274,157.00	675,000	167,395	842,395
2025	468,642	97,002	565,644	221,358.00	46,631.00	267,989.00	690,000	143,633	833,633
2026	448,642	79,644	528,286	221,358.00	40,754.00	262,112.00	670,000	120,398	790,398
2027	463,642	62,713	526,355	221,358.00	34,946.00	256,304.00	685,000	97,659	782,659
2028	478,644	45,145	523,789	221,356.00	29,140.00	250,496.00	700,000	74,285	774,285
2029	145,000	26,674	171,674	210,000.00	23,025.00	233,025.00	355,000	49,699	404,699
2030	145,000	22,550	167,550	210,000.00	17,400.00	227,400.00	355,000	39,950	394,950
2031	150,000	19,300	168,300	150,000.00	12,525.00	162,525.00	300,000	30,825	330,825
2032	150,000	13,975	163,975	150,000.00	8,550.00	158,550.00	300,000	22,525	322,525
2033	150,000	9,488	159,488	150,000.00	4,275.00	154,275.00	300,000	13,763	313,763
2034	100,000	4,875	104,875	-	-	-	100,000	4,875	104,875
2035	100,000	1,625	101,625	-	-	-	100,000	1,625	101,625
2036	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
	\$ 3,253,212	\$ 496,586	\$ 3,749,798	\$ 1,976,788	\$ 270,045	\$ 2,246,833	\$ 5,230,000	\$ 766,631	\$ 5,996,631



Debt Maturity Schedule

Project	Issuance	Principal Payment	Maturity Periods	Original Loan	Balance 30-Jun-24	Interest 30-Jun-24
	Date					
Police Station	8/1/08	270,000 Varies	2024 2025-2028	4,250,000	1,215,000	62,795
OCC improvements	8/15/12	50,000	2024-2033	1,000,000	450,000	12,600
Middle School HVAC improvements	10/15/14	60,000	2024-2030	1,200,000	685,000	22,756
		65,000	2031-2035			
Fire Truck Remount	10/15/14	25,000	2024-2025	260,000	25,000	1,500
Memorial Hall Clock Tower	10/15/14	10,000	2024-2035	200,000	110,000	3,663
Gas Conversions	10/15/14	20,000	2024-2025	350,000	170,000	5,794
		15,000	2026-2035			
Beverly Street Sewer	8/1/08	8,642	2024-2027	175,000	34,570	1,826
		8,644	2028			
Sewer Leicester Street	10/15/14	10,000	2024-2035	220,000	110,000	3,663
TOTAL INSIDE DEBT LIMIT				\$ 7,655,000	\$ 2,799,570	\$ 114,596
Middle School Roof	8/15/12	130,000	2024-2033	2,500,000	1,300,000	35,360
Thayer Sewer Improvements	8/15/12	20,000	2024-2033	375,000	200,000	5,440
Water Tank	8/1/08	11,358	2024-2027	230,000	56,788	2,871
		11,356	2028			
Water Company Purchase	10/15/14	60,000	2024-2030	932,100	420,000	15,000
TOTAL OUTSIDE LIMIT				\$ 4,037,100	\$ 1,976,788	\$ 58,671
TOTAL LONG TERM DEBT (PRINCIPAL)				\$ 11,692,100	\$ 4,776,358	\$ 173,267
DEBT AUTHORIZED/UNISSUED		AUTHORIZED	ISSUED	UNISSUED		
Purchase Water Co	5/11/1977	600,000	-	600,000		
Purchase Water Co	5/6/2019	6,700,000	1,000,000	5,700,000		
		\$ 7,300,000.00	\$ 1,000,000.00	\$ 6,300,000.00		



Appendices





Appendix 1 - Community Profile & Supplemental Statistical Data

General

The Town of Oxford, Massachusetts is located in Worcester County. The Town borders the towns of Auburn, Charlton, Douglas, Dudley, Leicester, Sutton, and Webster. Established as a town in 1713, Oxford has a population of approximately 13,287 and occupies a land area of 26.53 square miles.

Oxford was initially settled in 1687 by French Protestants of the Calvinist tradition (also known as Huguenots). The first wave was forced to abandon their initial settlement after a confrontation with local Native Americans, which is commemorated by historical marker on Main Street as the “Johnson Massacre.” The remains of a historic fortification site built to protect European settlers from Native American attack known as Huguenot Fort can be found on Fort Hill Road and was added to the National Register of Historic Places in 1988. The Town is also notable as the birthplace of Clara Barton, the founder and first leader of the American Red Cross.

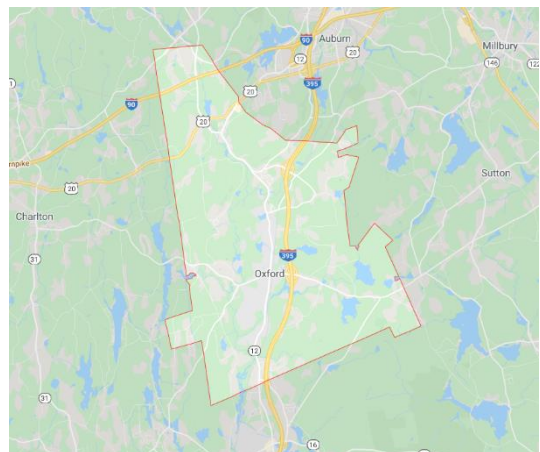
Government

The Town is governed by an open town meeting, a five-member Board of Selectmen, and an appointed Town Manager. The following table sets forth the principal officers of the Town:

Title	Name	Manner of Selection	Current Term Expires
Town Manager	Jennifer Callahan	Appointed	N/A
Selectman, Chair	Dennis E. Lamarche	Elected	ATE 2024
Selectman, Vice Chair	John B. Eul, Jr.	Elected	ATE 2026
Selectman, Secretary	Amy E. Frick	Elected	ATE 2025
Selectman	Robert J. King	Elected	ATE 2025
Selectman	Mark T. Lee	Elected	ATE 2026

Geography

Oxford is located in south central Massachusetts, approximately 50 miles west of Boston and 12 miles south of Worcester. It is bordered by the towns of Dudley and Charlton on the west, Leicester and Auburn on the north, Millbury and Sutton on the east, and Douglas and Webster on the south. Much of the Town lies in the flood plain of the French River, which runs south into Connecticut. Greenbriar, a flood control area and nature preserve, occupies a substantial portion of land north and west of Oxford Center.





Population & Income

The Town of Oxford has a population of 13,287 and an income per capita of \$35,696.¹ Approximately 91% of Oxford residents were white, 2% were Asian, 2% were black, and approximately 5% were Hispanic or Latino (who may be of any race). About 20.6% of the population were under the age of 18 and about 13.4% of the population were over the age of 65.² Currently it is estimated that Oxford has approximately 5,520 housing units³ and a density of 208.07 housing units per square mile.

Education

The Town's public school facilities include the AM Chaffee Elementary School, the Clara Barton Elementary School, Oxford Middle School, and Oxford High School. According to the MA Department of Elementary and Secondary Education's 2020 Accountability Classification, the Oxford School District has made "Moderate progress toward [improvement] targets" set by the Commonwealth. Total enrollment for the 2022-2023 School Year is 1,437. The following table represents enrollment in the Oxford Public Schools by grade over a period of seven school years:

Actual School Enrollment 2015 -2023								
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary (Preschool-5)	928	898	832	785	760	684	536	549
Middle (6-8)	432	423	421	442	409	372	400	384
Senior High (9-12)	437	417	432	412	403	402	530	504
TOTALS	1,797	1,738	1,685	1,639	1,572	1,458	1,466	1,437
SOURCE: MA Department of Elementary and Secondary Education.								

For continuing education, the Technology Learning Center in Oxford has been approved by the MA Office of Public Safety and Inspections to offer license renewal courses in hoisting, pipefitting, and refrigeration, as well as courses in various other trades.

Municipal Services

The Town provides general government services ranging from public safety functions like police and fire protection, sewer services for approximately five percent of the Town, streets, parks and recreation, and education from grades PK-12. The Bay Path Regional Vocational Technical High School provides vocational-technical education in grades 9-12. A private water company provides water services to approximately 40% of the Town. Municipal solid waste collection and disposal is the responsibility of private residents and businesses.

Transportation

The Town is serviced by the Worcester Regional Transit Authority, which provides commuter bus service. Commuter bus can be utilized to reach Worcester and Union Station on the MBTA Commuter Rail. Principal highways serving Oxford include Interstate 395, US Route 20, and state routes 12 and 56. The Town also enjoys convenient access to the Massachusetts Turnpike (Interstate 90) and Interstate

¹ MA Department of Revenue Division of Local Services

² US Census Bureau American Factfinder

³ Subsidized Housing Inventory as of 12/21/20



290 in neighboring Auburn. Airports serving Oxford include Worcester Regional Airport, Logan International Airport in Boston, and TF Green Airport in Warwick, Rhode Island. These airports are approximately 12 miles, 50 miles, and 47 miles away, respectively.

Local Economy

Oxford's proximity to Worcester and Boston, coupled with easy access to Interstate 395, 290, and 90, make it an ideal location for doing business. The following tables list significant economic indicators, like largest employers, employment and wages by sector, and assessed property valuations:

Largest Employers	Number of Employees	NAICS Code
IPG Photonics Corp	1,000-4,999	5417
Walmart Supercenter	250-499	4551
Home Depot	100-249	4441
La Mountain Brothers Inc	100-249	2382
Market Basket	100-249	4451
United Construction & Forestry	100-249	4238
A M Chaffee School	50-99	6111
Bankhometown	50-99	5221
Central Mass Auto Auction	50-99	5419
Chase Corp	50-99	3399
Ned Corp	50-99	3335
Oxford High School	50-99	6111
Oxford Middle School	50-99	6111
Oxford Police Dept	50-99	9221
Pine Ridge Country Club	50-99	8134
Primerica	50-99	5239
R & M Leasing	50-99	5323
Casella Waste Systems	20-49	5621
Clara Barton School	20-49	6111
Crunch	20-49	7139
Mc Donald's	20-49	7225
Optima Shipping	20-49	4885
Pratt Trucking	20-49	5621
Tauper Land Survey Inc	20-49	5413
Venmill	20-49	4239
Source: MA Department of Unemployment Assistance Economic Research Department. Accessed April 6, 2023.		



Employment & Wages				
Description	Establishments	Total Wages	Avg Monthly Employment	Avg Weekly Wages
Goods-Producing	99	\$48,790,134	2,615	\$1,435
Construction	61	\$10,611,528	499	\$1,636
Manufacturing	31	\$7,683,310	448	\$1,322
Service-Providing	357	\$41,200,969	3,431	\$924
Trade, Transportation and Utilities	84	\$14,445,271	1,546	\$719
Financial Activities	22	\$2,637,016	162	\$1,252
Professional and Business Services	45	\$6,215,805	289	\$1,654
Education and Health Services	139	\$9,164,674	617	\$1,143
Leisure and Hospitality	30	\$2,463,802	401	\$473
Other Services	26	\$1,237,313	119	\$800
Source: MA Department of Unemployment Assistance Economic Research Department, Q2 2022				

Assessed Values by Class					
	2018	2020	2021	2022	2023
Residential	\$994,138,778	\$1,160,752,429	\$1,227,732,023	\$1,309,249,094	\$1,633,180,176
Open Space	\$0	\$0	\$0	\$0	\$0
Commercial	\$132,546,107	\$130,386,346	\$132,055,752	\$133,166,381	\$149,879,624
Industrial	\$105,899,200	\$113,457,900	\$113,376,200	\$113,105,500	\$150,410,500
Personal Property	\$70,769,100	\$73,276,000	\$65,737,500	\$73,973,700	\$77,616,900
Total	\$1,303,353,185	\$1,477,872,675	\$1,538,901,475	\$1,629,494,675	\$2,011,087,200
Source: MA Department of Revenue Local Services Division					

According to MA Department of Unemployment Assistance Economic Research Department data, as of March 2022, the Town had a total labor force of 8,479 people of which 8,026 were employed. Approximately 453, or 5.3%, were unemployed at that time. This was slightly higher than the state unemployment rate of 5.0%.

Labor Force & Employment			
	Employed	Unemployed	Rate
Massachusetts	3,603,868	158,799	4.2
Oxford	8,149	378	4.4
Source: MA Department of Unemployment Assistance Economic Research Department. April 2023 (Not Seasonally Adjusted).			



Appendix 2 – Financial Policies

TOWN OF OXFORD

FINANCIAL MANAGEMENT POLICIES

Abbreviated Version – for complete document including procedures, please visit
https://www.oxfordma.us/sites/g/files/vyhlif4836/f/uploads/oxford_financial_policies_3.8.21.pdf



MARCH 2021

TABLE OF CONTENTS

INTRODUCTION	3
A. FINANCIAL MANAGEMENT POLICIES	4
A-1 Annual Budget Process	4
A-2 Capital Planning	7
A-3 Debt Management	10
A-4 Enterprise Fund	14
A-5 Financial Reserves	18
A-6 Investments	23
A-7 Other Post-Employment Benefits (OPEB)	26
A-8 Overlay: Annual Amount, Overlay Surplus, Account Reconciliation	29
A-9 Enforcement of Property Tax Collections	33
A-10 Tax Rate Setting	38



INTRODUCTION

The Town of Oxford, through its Town Manager and Finance Director, engaged the services of the Edward J. Collins, Jr. Center at the University of Massachusetts Boston to develop proposed financial management and operations policies to guide the Town in its decision-making and financial management. This project was funded by a Best Practices grant from the State Community Compact Cabinet (CCC) initiative, whose goal is to encourage best practices that promote efficiency, accountability, and transparency in municipal government. Further, the policies and procedures are intended to provide local officials with a means to demonstrate to townspeople its commitment to stewardship of the Town's municipal assets and to demonstrate to bond rating agencies that the Town recognizes the need to identify the impact of current decisions on the future and plan accordingly.

It is important to point out that this is not a static document; conditions and the environment in which municipalities operate can change. Consequently, these policies and procedures should be reviewed periodically to determine if modifications are warranted.

OBJECTIVES:

The objectives of the proposed Financial Management and Operations Policies included herein are as follows:

- A. To guide elected and appointed officials in evaluating and implementing decisions that have significant impact on the Town;*
- B. To set forth planning and operating principles which require that the cost of government be clearly identified and that financial risk be minimized;*
- C. To regularly evaluate the Town's financial capacity to meet present and future needs;*
- D. To promote credible and sound financial management by providing accurate and timely information on the Town's financial condition to elected officials, staff, the public and external interests;*
- E. To ensure that current and future capital needs are addressed in a comprehensive and financially-sound manner;*
- F. To promote improvement in the Town's credit rating and provide financial resources sufficient to meet the Town's obligations on all municipal debt and other long-term obligations; and*
- G. To establish an effective system of internal controls that ensures the proper use of financial resources.*



A. FINANCIAL MANAGEMENT POLICIES

A-1 Annual Budget Process

PURPOSE

The purpose of this policy is to articulate the principles to be followed in the formulation of the recommended annual budget, formalize the steps that culminate in the adoption of the annual budget, and identify the parties responsible for preparing and presenting the budget.

APPLICABILITY

This policy applies to the Board of Selectmen, the Town Manager, the Finance Committee, the Finance Director/Town Accountant, the Superintendent of Schools and the School Committee, and Town Meeting.

DEFINITIONS

Annual Operating Budget – Inclusive of budgets to account for operations of the general fund and enterprise funds.

General Fund - The primary fund used by a government entity to account for general government services. This fund is used to record all revenues and expenditures that are not associated with special-purpose funds, e.g., enterprise funds and grant funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of a municipality.

Enterprise Fund - A separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for services, e.g., water and sewer. Revenues and expenses of the service are segregated in the fund with financial statements separate from all other governmental activities.

POLICY

The following principles shall guide Town officials in the preparation of the recommended annual operating budget for presentation to Town Meeting:

- As required by Massachusetts General Law, the recommended annual operating budget shall be balanced; that is, total recommended appropriations shall be supported by estimates of revenue equal to those appropriations.
- Recommended appropriations shall be realistically budgeted and revenues shall be conservatively estimated.
- As a general rule, sources of estimated revenue shall be reasonably expected to recur annually to sustain recurring annual expenditures.
- The document presenting the recommended annual budget shall include a presentation of estimated revenues and the assumption underlying the estimates.



- The Town will seek to avoid using budgetary relief offered by statute or regulation that balances the budget at the expense of future years, such as amortizing deficits over multiple years.
- The Town shall maintain reserves for emergencies and other purposes (See Town of Oxford, Financial Reserves policy) and shall maintain liquidity sufficient to pay bills on time to preclude the need to borrow in anticipation of revenue.

PROCEDURES

The following procedures shall be followed in the development and presentation of the recommended annual operating budget:

- The recommended annual operating budget – as well as the recommended capital budget (see Town of Oxford, Capital Planning policy) – shall be the responsibility of the Town Manager.
- Prior to the beginning of the budget process, the Town Manager, or his/her designee, shall develop a calendar outlining the steps to be followed in the development of the budget and the proposed dates they are scheduled to occur.

Copies of the calendar and budget guidelines shall be distributed to the Finance Committee. Pursuant to the Town Charter, the calendar shall include a date by which the Finance Committee shall transmit to the Town Manager the form in which it would like the annual financial plan presented.

- On a date determined by the Town Manager, The Town Manager, or his/her designee, shall submit budget guidelines and the budget calendar to all municipal departments, the school department, and boards and committees who will be submitting budget requests. Included at this time shall be the forms prescribed by the Finance Director/Town Accountant for submittal of budget requests.
- No later than a date determined by the Town Manager, the annual budget requests of all municipal departments, the school department, and board and committee shall be submitted to the Finance Director/Town Accountant.
- The Town Manager and Finance Director shall meet with the parties submitting budget requests to review, discuss, and seek modifications, if any.
- The Town Manager shall submit a recommended operating budget and an accompanying budget message to a joint meeting of the Board of Selectmen and the Finance Committee for review and approval at least 45 days prior to the commencement of the Annual Town Meeting. The budget shall provide a complete financial plan for all Town funds and activities and it shall indicate proposed expenditures for both current operations and capital projects during the ensuing year, detailed by divisions, departments, offices, boards, commissions, committees, and purposes.



- The Town Manager’s budget message shall include, but not be limited to, the following:
 - An outline of the proposed financial policies of the Town for the ensuing fiscal year;
 - A description of the important features of the budget
 - A description of any major changes from the current year in financial policies, expenditures, and revenues, together with the reasons for such changes
 - A summary of the Town’s debt position
 - Other material the Town Manager deems appropriate
- The Finance Committee shall conduct one or more public meetings on the recommended budget and shall issue its recommendations in print and make copies available to the voters at least seven days prior to the May session of the Annual Town Meeting. In preparing its recommendations, the committee may require any town division, department, board, or office to furnish it with appropriate financial reports and budgetary information.
- The Board of Selectmen shall be responsible for presenting the budget to Town Meeting.

REFERENCES

M.G.L. c. 44, §31

Town of Oxford Charter

Town of Oxford, [Financial Reserves policy](#)

Town of Oxford, [Capital Planning policy](#)

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021

UPDATED

3/11/22



A-2 Capital Planning

PURPOSE

Capital assets – roads and bridges, utility infrastructure, equipment, vehicles, parks, buildings, and technology – are critical components in supporting the delivery of municipal services and contributing to the quality of life in the town.

The purpose of this policy is to define an annual capital planning process to identify the need for the acquisition of new capital assets, the replacement of existing assets, and the proposed financing of each.

APPLICABILITY

This policy applies to all departments, boards, and committees that maintain an inventory of capital assets; to the Town Manager and his/her designee as the party responsible for the development of an annual capital plan; and the Board of Selectmen and the Finance Committee as reviewers of that plan. The Finance Committee shall serve as the Capital Program Committee until that time the Town elects to create such a committee as provided for in Oxford's Town Charter and Massachusetts General Law.

DEFINITIONS

Capital project - A major, non-recurring expenditure that generally meets the following criteria:

- Massachusetts General Law permits the Town to issue bonds to finance the expenditure;
- The expenditure is \$25,000 or more;
- The expenditure will have a useful life of 5 years or more; and
- Planning, engineering, or design services may be considered capital when such services are integral to a construction, renewal, or replacement project that meets the criteria for a capital expenditure.

POLICY

The following shall be the policy of the Town:

- To maintain its physical assets by providing funding in the annual operating budget for cash capital and debt-financed capital to protect its capital investments and minimize future maintenance and replacement costs.
- To pursue a program of preventive maintenance as a cost-effective approach to protecting its capital investments and maximizing the useful life of its capital assets.
- To endeavor to provide and preserve the infrastructure and equipment needed for achieving the highest levels of public services and quality of life possible by annually developing a five-year Capital Plan including a proposed annual Capital Budget to ensure adequate investment in the Town's capital assets.



- The following shall be considered in the identification of financing of capital:
 - Long-term debt shall be considered an appropriate funding source for capital requests whose costs cannot be accommodated within the annual operating budget without adversely affecting the financing of services.
 - The term for which debt is issued shall comply with the limits in Massachusetts General Law. Notwithstanding these limits, debt maturities should be equal to or less than the useful life of the asset being financed.
 - To the extent practicable, assets with short useful lives that are replaced regularly, e.g., police cruisers, shall be funded as capital in the operating budget.

PROCEDURES

The Town Manager, or his/her designee, shall have responsibility for coordinating the development of the annual capital plan which shall include:

- A calendar identifying dates for the submittal of capital requests by town departments, boards, and committees to the Town Manager; review of those requests by the Board of Selectmen and the Finance Committee; and transmitting those requests to the Board of Selectmen and Finance Committee as part of the Town Manager's recommended annual capital plan which shall include:
 - Projects recommended for funding in the upcoming fiscal year (the Capital Budget);
 - Proposed sources of funding for projects in the Capital Budget (see Town of Oxford Financial Reserves and Debt Management policies);
 - Current debt service and projected annual debt service based on projects in the Capital Budget recommended to be funded with debt; and
 - A list of requested projects by department with estimated costs for years 2 through 5 of the capital plan.

Only projects that have gone through the annual capital planning process will be considered for funding unless required by an emergency. In the event of such an occurrence, such requests shall be submitted to the Town Manager, in a form prescribed by the Town Manager, for review and consideration. If the Town Manager deems the request an emergency, he/she shall transmit the request, including a recommendation on the source of funding, to the Finance Committee for consideration.

Criteria for the Town Manager's consideration in prioritizing capital requests for proposed funding in the annual capital plan shall address the following questions:

- Eliminates a hazard to public health and safety?
- Required by state or federal laws or regulations?
- Uses outside financing sources, such as grants?
- Stabilizes or reduces operating costs?



- Replaces a clearly obsolete facility, makes better use of an existing facility, or relieves an overburdened situation?
- Maintains or improves productivity or existing standards of service?
- Supports adopted plans, goals, objectives, and policies of the Town?
- Directly benefits the Town's economic base by protecting and increasing property values?
- Provides new programs having social, cultural, historic, economic, or aesthetic value?
- Increases operational or personnel costs?

Within six months after the completion of a capital project or acquisition financed through a special article, the Finance Director/Town Accountant shall close out the project so any unexpended balance financed with cash or bond proceeds can be re-deployed for other purposes pursuant to Massachusetts General Law or regulation.

REFERENCES

M.G.L. c. 41, § 106B

M.G.L. c. 44, §§ 7-8

M.G.L. c. 44, § 20

M.G.L. c. 44, § 33B

Town of Oxford Town Charter dated February 2, 2020

Town of Oxford, Debt Management policy

Town of Oxford, Financial Reserves policy

Massachusetts Department of Revenue, Division of Local Services Best Practice: Presenting and Funding Major Capital Projects

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021

UPDATED

3/11/22



A-3 Debt Management

PURPOSE

Pursuant to Massachusetts General Law, municipalities may issue debt to finance capital projects and, under extraordinary circumstances, for non-capital purposes. The purpose of this policy is to guide the Town of Oxford in making decisions regarding the issuance of debt needed to maintain capital assets, yet at a level that recurring revenue can support without adversely affecting the delivery of local services.

APPLICABILITY

This policy applies to the Board of Selectmen, Town Manager, and the Finance Committee (in its role as Finance Committee and acting as the Capital Program Committee) in their capacity as budget decision makers; and, to the Finance Director/Town Accountant and Treasurer/Collector in regard to their responsibility to manage the issuance of debt.

DEFINITIONS

Arbitrage - Investing funds borrowed at a lower interest cost in investments yielding a higher rate of return.

Bond anticipation note (BAN) – A short-term note issued to provide cash for initial project costs. BANs may be issued for a period not to exceed ten years but require a reduction of principal after two years. At maturity a BAN can be retired in full or converted to a long-term bond.

Bond counsel – Special legal counsel with expertise in the issuance of municipal bonds hired to ensure that all aspects of a bond issue - from Town Meeting authorization to bond sale to post-sale reporting and disclosure - conforms to all applicable state and federal laws and regulations.

Debt service – The annual amount of principal and interest paid on a bond, typically twice a year with one payment for principal and interest and the other for interest only.

Enterprise Fund - A separate accounting and financial reporting mechanism for which revenues and expenditures are segregated into a fund with financial statements separate from all other governmental activities. An enterprise fund identifies the total direct and indirect costs to provide the service and the sources and amounts of revenues that support a service for which a fee is charged in exchange for the service; an example being the delivery of sewer services.

Exempt debt – General Fund debt financed outside the limits of Proposition 2 ½ pursuant to a debt exclusion vote approved by a majority vote of registered voters in a municipality. Also known as Excluded debt.

Financial Advisor – Hired by a municipality to advise on the structure of a bond issue, finalize bond financing plans, develop offering documents, prepare for any rating agency and investor presentations, market the bond offering to investors, price the bonds, close the transaction and assist with any post-closing disclosure requirements.

General Fund - The primary fund used by a governmental entity. This fund is used to record all revenues and expenditures that are not associated with special-purpose funds. e.g., enterprise funds, grant funds,



and revolving funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of a municipality.

Non-exempt debt – General Fund debt financed within the limits of Proposition 2 ½.

Official Statement - A document containing information about a prospective bond or a bond anticipation note issue, which contains information about the issue and the issuer and is intended for the potential investor. The official statement is sometimes published with a notice of sale. It is sometimes called an offering circular or prospectus.

Proposition 2 ½ - Pursuant to Massachusetts General Law, a limit in the annual increase in a municipality's property tax levy to 2 ½ percent plus an increase attributable to new construction in the municipality. In addition, upon voter approval, property taxes may increase beyond the limits of Proposition 2 ½ on a permanent basis to fund increases in the operating budget or on a temporary basis to fund capital improvements.

POLICY

The Town's policy regarding debt management shall be as follows:

- The means of identifying projects that are candidates for debt financing shall be an annual capital planning process (see Town of Oxford Capital Planning and Financial Reserves policies).
- It is recognized that large capital investments, other than exempt debt, cannot be financed on a pay-as-you go basis with current revenue without the risk of adversely affecting general fund or enterprise fund operating budgets. Therefore, it shall be policy that capital projects in excess of \$250,000 are appropriate for financing through the issuance of debt.
- The Town will endeavor to structure non-exempt, exempt, and enterprise fund debt in a manner that will minimize the impact on taxpayers and ratepayers.
- The term for which debt is issued shall comply with the limits in Massachusetts General Law. Notwithstanding these limits, debt maturities should be equal to or less than the Town's estimate of the useful life of the asset being financed.
- Total general fund non-exempt, long term debt service as a percentage of the Town's annual operating budget shall not exceed 10 percent with a target of 5 percent. In addition, as a general rule, the Town shall strive to establish a debt service floor of 2 percent of the operating budget, representing a commitment to maintaining its capital assets from recurring revenue.
- Annual general fund debt service in a given fiscal year shall not grow at a rate that exceeds the projected percentage increase in general fund revenue for that year.
- Notwithstanding the maximum term allowed by Massachusetts General Law, the Town will (1) endeavor to minimize the term for which non-exempt and enterprise fund debt is issued and (2) issue debt on a level principal/declining interest basis (so that annual debt service will decline



over the term of the bond) with the goal of freeing up capacity within the annual debt service budget to accommodate new debt without adversely affecting the operating budget.

- The Town, with advice from its financial advisor, shall endeavor to issue debt with call dates to facilitate refunding if the interest rate environment changes to the Town's advantage.
- The Town will strive to identify policies and procedures that will maintain, if not enhance, its bond rating.

PROCEDURES

It shall be the responsibility of the Finance Director/Town Accountant, with the assistance of the Treasurer/Collector, as follows:

- Work with bond counsel to draft motions for review by the Town Manager and the Board of Selectmen for transmittal to Town Meeting for approval of debt authorizations.
- Work with department heads responsible for managing capital projects to project the cash flow needs of individual projects and schedule bond and/or bond anticipation notes (BAN) sales accordingly.
- Coordinate the compilation of information from town departments and the school department for transmittal to the Town's financial advisor for inclusion in the Official Statement.
- Identify Town staff to participate in presentations to bond rating agencies, lead the presentation, and coordinate timely responses to any questions raised by a rating agency.
- Work with bond counsel and the Town's financial advisor to draft motions required to be voted by the Board of Selectmen at the time of the award for the sale of bonds.
- For capital projects authorized to be funded through the issuance of debt, in order to avoid arbitrage penalties, ensure that the amount borrowed at any given time for individual bond authorizations can be expended on a schedule that complies with Internal Revenue Service requirements.
- Work with the Treasurer/Collector to ensure that bond proceeds are segregated and ensure that they are expended for the purpose for which they were borrowed.
- Work with the Treasurer/Collector to ensure that the investment of bond proceeds complies with limitations imposed by the Internal Revenue Service.
- In consultation with the Town's financial advisor, ensure that all debt-related filings with the federal government (the Internal Revenue Service and the Municipal Securities Rulemaking Board) and the Massachusetts Department of Revenue be done timely.



REFERENCES

M.G.L. c. 41, § 59
M.G.L. c. 44, § 4
M.G.L. c. 44, § 6A
M.G.L. c. 44, § 8
M.G.L. c. 44, § 19
M.G.L. c. 44, § 21A

M.G.L. c. 41, § 61
M.G.L. c. 44, § 6
M.G.L. c. 44, § 7
M.G.L. c. 44, § 17
M.G.L. c. 44, § 20
26 USC § 148

Town of Oxford, Capital Planning policy

Town of Oxford, Financial Reserves policy

Massachusetts Department of Revenue, Division of Local Services - DLS Best Practice: Understanding Municipal Debt

Massachusetts Department of Revenue, Division of Local Services - DLS Borrowing Guidelines: Asset Useful Life - Borrowing Limits

Massachusetts Department of Revenue, Division of Local Services - DLS Informational Guideline Releases 17-21: Borrowing and 17-22: Premiums and Surplus Proceeds for Proposition 2½ Excluded Debt

Government Finance Officers Association Best Practice: Refunding Municipal Bonds

Internal Revenue Service Guidance: Arbitrage Guidance for Tax-Exempt Bonds

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



A-4 Enterprise Fund

PURPOSE

Massachusetts General Law provides for municipalities to establish – for accounting purposes - a separate fund(s) classified as Enterprise Funds to record the revenues and expenditures of municipal operations that deliver services on a business-like basis; that is, the users of the service are charged fees intended to cover most if not all of the costs of delivering the service.

The purpose of this policy is to establish principles that govern the accounting and financing of operations that deliver these kinds of services.

APPLICABILITY

This policy is applicable to the Town Manager with responsibility for recommending annual enterprise fund budgets and recommending user charges; the Board of Selectmen with responsibility for setting user charges; the Finance Committee with responsibility for reviewing budget recommendations and advising Town Meeting; and, the Finance Director/Town Accountant with responsibility for the accounting and financial reporting of the activities of an enterprise.

DEFINITIONS

Direct costs – Those expenses that comprise the recommended budget for the enterprise and are voted as appropriations by Town Meeting to finance the operations of the enterprise. These expenses are accounted for in the enterprise fund.

Enterprise Fund - A separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Revenues and expenses of the service are segregated into the fund with financial statements separate from all other governmental activities.

Fund – A separate accounting entity used to segregate the revenues and expenditures of a single municipal activity or multiple activities, record the annual financial results of that operation, segregate any resulting surplus and facilitate financial reporting of the Fund's assets and liabilities.

General Fund - The primary fund used by a government entity. This fund is used to record all revenues and expenditures that are not associated with special-purpose funds, e.g., enterprise funds and grant funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of a municipality.

Indirect costs – Those expenses that are part of the annual operating budget accounted for in the General Fund, a portion of which can be identified as supporting the operations of an enterprise.

Retained Earnings - Any operating surplus (actual revenues in excess of estimates and appropriations in excess of expenses) is retained in the Enterprise Fund rather than closed to the General Fund at fiscal year-end. This surplus, certified by the Massachusetts Department of Revenue, Division of Local Services as available for use, is called "retained earnings." Use of retained earnings requires appropriation by town meeting.



POLICY

The Town will adhere to the following policies regarding Enterprise Funds:

- For any service delivered on a business-like basis, the Town shall consider establishing an enterprise fund in order to effect the following:
 - To clearly identify the total cost of delivering the service – direct, indirect and capital - and the source(s) of funding of the service.
 - To make readily accessible important financial and management information for rate-setting purposes and financial reporting.
 - To provide a vehicle for the segregation of any surplus at fiscal year-end generated by the results of operations, and reserve that surplus for future use in support of the operation, subject to appropriation by Town Meeting.
- The annual budget of any enterprise shall be included in the Town Manager's annual recommended budget as described in the Town of Oxford, Annual Budget Process policy.
- Capital requests of any enterprise shall be included in the Town Manager's recommended annual capital plan as described in the Town of Oxford, Capital Planning policy.
- User charges shall be set at a level to cover all costs, direct, indirect and capital-related.
- The enterprise's share of the Town's annual cost of financing its Other Post Employment Benefits (OPEB) liability shall be included in the total costs to be financed by user charges as described in the Town of Oxford, Other Post Employment Benefits policy.
- User charges shall be reviewed annually and presented to the Board of Selectmen by the Town Manager, or his/her designee, for review. If rate changes are recommended, the Board of Selectmen shall, pursuant to its fee-setting duties, act on such recommendations including the date that new rates shall become effective.
- A reserve of retained earnings shall be maintained at a level described in the Town of Oxford, Financial Reserves policy, including an amount to cover emergency circumstances.
- Mid-year adjustments of rates will be sought only under extraordinary circumstances in response to emergencies that cannot be accommodated through an appropriation of available retained earnings.



PROCEDURES

Determination of Indirect Costs – Indirect costs shall be determined annually to serve two purposes:

- As part of the budget process, to identify the amount of Enterprise Fund revenue proposed to be transferred to the General Fund to finance those costs to be incurred by the General Fund in support of the operations of the enterprise.
- To include as a component of the total annual cost of the enterprise – in addition to direct and capital costs – for the purpose of determining rates that will result in the enterprise being self-supporting; that is, total estimated revenue equal to total costs.

Indirect costs shall include but not be limited to the following:

- Benefits for active and retired employees, including insurances, Medicare tax, unemployment, and workers' compensation
- Pension costs – the Town's share of its annual pension assessment attributable to employees of the enterprise
- Vehicle insurance
- Property and liability insurance covering buildings, equipment, and operations of the enterprise
- Administrative costs – payroll, accounting, accounts payable, purchasing, treasury and collection services, human resources, and other general fund staff providing assistance to the enterprise (e.g., Director of Public Works, Town Engineer)
- Audit services
- Actuarial services
- Legal services
- Debt service, if not included as a direct cost in the enterprise budget as adopted by Town Meeting
- Information technology expenses
- Other costs that may be considered and agreed to, such as: printing, postage, materials, supplies, software, infrastructure, and fuel

The Finance Director/Town Accountant, in consultation with the Director of Public Works, shall develop written methodologies for identifying and calculating indirect costs, and annually shall coordinate and oversee their calculation culminating in a written report. The date for completion of the report shall be integrated into the annual budget calendar (See Town of Oxford, [Annual Budget Process policy](#)) such that it provides timely information needed in the development of the Town Manager's annual budget recommendations.

REFERENCES

M.G.L. c. 44, § 53F½

Massachusetts Department of Revenue, Division of Local Services: [Enterprise Fund G.L. c. 44, § 53F½](#)

Town of Oxford – [Annual Budget Process policy](#)

Town of Oxford – [Financial Reserves policy](#)

Financial Management and Operations Policies of the Town of Oxford

16



Town of Oxford – Capital Planning policy

Town of Oxford – Other Post Employment Benefits policy

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



A-5 Financial Reserves

PURPOSE

The creation and maintenance of financial reserves is a critical component of sound and prudent financial management. Reserves serve multiple functions:

- as a source of funding for selected, planned future capital expenditures precluding the need to issue debt thus avoiding interest and borrowing costs
- as a source of funding for significant and extraordinary, unforeseen expenditures
- as a source of funding to substitute for lost revenue during a time of economic downturn thus precluding, or minimizing, cuts to municipal and educational services
- as evidence to credit rating agencies of a municipality's strong financial management in that the maintenance of significant reserves indicate a commitment to comprehensive long-term planning, a positive factor in credit rating determinations

APPLICABILITY

This policy pertains to short and long-range budget decision-making and applies to the Board of Selectmen, Town Manager, and the Finance Committee, and is intended to be advisory to Town Meeting.

DEFINITIONS

Equalized Valuation - The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of determining an equalized valuation for each town and city in the Commonwealth every two years.

Enterprise Fund – Pursuant to Massachusetts General Law, municipalities can establish enterprise funds to account for services that are delivered on a business-type basis, e.g. water, sewer, trash disposal, golf courses, etc. A municipality adopts an enterprise by a vote of Town Meeting. The enterprise fund establishes a separate accounting and financial reporting mechanism for a municipal service for which a fee is charged in exchange for goods or services. Under enterprise accounting, the service's revenues and expenditures are segregated into a separate fund with its own financial statements, rather than being commingled with the revenues and expenses of all other governmental activities.

Finance Committee Reserve Fund - To provide for extraordinary or unforeseen expenditures in each fiscal year, a town may - at an annual or special town meeting - appropriate or transfer a sum or sums not exceeding in the aggregate five percent of the levy of the fiscal year preceding the fiscal year for which the fund, to be known as the reserve fund, is established. No direct drafts against this fund shall be made,



but transfers from the fund may from time to time be voted by the Finance Committee. At the end of each fiscal year, any unused amount of the Reserve Fund is closed to the surplus of the General Fund.

Free Cash – Also known as Unassigned Fund Balance, this represents the surplus of the General Fund operating budget at the close of a fiscal year resulting from revenues realized in excess of estimates and expenditures less than appropriations plus unused free cash resulting from the prior fiscal year. Use of free cash to support appropriations requires a vote of Town Meeting. The amount of free cash must be certified by the Massachusetts Department of Revenue before it is available for appropriation. Unpaid property taxes and certain deficits reduce the amount of remaining funds that can be certified as free cash.

General Fund - The primary fund used by a government entity. This fund is used to record all resource revenues and expenditures that are not associated with special-purpose funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of a municipality.

Other Post Employee Benefits (OPEB) - Other post employee benefits are benefits, other than pension distributions, paid to employees during their retirement years. The major post-employment benefit in Massachusetts is health insurance.

Overlay Surplus - Excess overlay that is determined to be over and above what is needed to cover abatements and exemptions of property taxes in a given fiscal year. It is determined, certified, and transferred by vote of the Board of Assessors. The use of overlay surplus as a funding source is subject to appropriation by Town Meeting and can be used for any lawful purpose. Any unused balance of overlay surplus at the end of a fiscal year is closed to general fund balance and becomes part of free cash available for appropriation in the subsequent fiscal year.

Retained Earnings – Similar to free cash, retained earnings is the surplus of an enterprise fund budget at the close of a fiscal year resulting from revenues realized in excess of estimates and expenditures less than appropriations plus unused retained earnings carrying over from the prior fiscal year. The use of retained earnings is subject to appropriation by Town Meeting for expenditures related to the enterprise. The amount of retained earnings available for appropriation must be certified by the Massachusetts Department of Revenue before it can be voted by Town Meeting.

Stabilization Funds – Pursuant to Massachusetts General Law, a municipality, through a vote of Town Meeting, may establish one or more stabilization funds and designate the purpose for which each fund is established. The creation of a stabilization fund requires a majority vote of Town Meeting. Appropriation of funds into a stabilization fund is by majority vote. Appropriation of funds out of a stabilization fund requires a two-thirds vote of town meeting. Any interest that is earned from the investment of stabilization fund monies accrues to the stabilization fund. There is no limit on the cumulative balance of all stabilization funds in a municipality.



POLICY

It shall be the policy of the Town to:

- Maintain reserves to provide the capacity to respond to the costs of unanticipated and extraordinary events, significant reductions in annual revenue streams due to economic disruption, and to provide a source of available funds for future capital expenditures.
- Strive to maintain overall general fund reserves at the level of eight to 12 percent of the annual operating budget.
- Maintain multiple types of reserves, including free cash, stabilization funds, retained earnings, and overlay surplus.

PROCEDURES

The following procedures and targets shall be implemented to address the policy goals described above.

Finance Committee Reserve Fund

Annually, the annual operating budget recommendation shall include an appropriation into the Reserve Fund in an amount equal to 0.25 percent of the proposed operating budget.

Every five years, at a minimum, the Finance Committee shall review the history of Finance Committee transfers from the Reserve Fund to determine if the annual appropriation into the Finance Committee Reserve is adequate.

Requests of the Finance Committee for Reserve Fund transfers shall be based on recommendations from department heads submitted to the Town Manager for review and approval, who will then forward to the Committee for action.

Free Cash

In the development of the proposed annual general fund operating budget, the Town Manager shall strive to estimate revenue and recommend appropriations at a level that will generate free cash at fiscal year-end equal to approximately three percent of the operating budget. As a general rule, the use of free cash will be limited to any, or all, of the following: non-recurring expenditures such as capital spending for the upcoming fiscal year; snow and ice deficits; or extraordinary or unforeseen costs that cannot be financed from the Finance Committee Reserve or through transfers between line items in the operating budget. Further, to the extent practicable, any amounts of free cash certified in excess of three percent of the operating budget shall be appropriated to any, or all, of the following: one or more of the Town's stabilization funds; and to offset unfunded liabilities, e.g. other post-employment benefits (OPEB).

Stabilization Funds

General Stabilization Fund - The Town shall create a general stabilization fund whose primary purpose is to replace declines in general fund revenue due to economic downturn. The target level of the fund shall be ten percent of the general fund operating budget by the year 2050., an amount estimated to support



the operating budget through three years of economic downturn. To achieve this target, the Town shall strive to annually appropriate to the general stabilization fund a minimum of \$250,000 from general fund operating revenues and other non-recurring sources, e.g., some portion of certified free cash in excess of 3 percent of the operating budget (see above). (To meet the target, contributions to the Stabilization Fund shall be complemented with returns on investment of the Fund's balance which accrue to the Fund.) Once the target level of the fund is reached, if any use of the fund reduces the balance below the target level, the Town Manager and Finance Director/Town Accountant will develop a detailed plan to return the fund to its target level within the following two fiscal years.

Special Purpose Stabilization Fund(s) – The Town shall create one or more special purpose stabilization funds as a repository for funds to finance selected future capital needs as identified through the Town's annual capital planning process (see Town of Oxford, Capital Planning policy) on a pay-as-you-go basis, or to subsidize debt service of large capital projects, e.g., municipal or school construction, to mitigate the impact on taxpayers. Sources of financing appropriations into special purpose stabilization funds would generally be non-recurring revenues including but not limited to free cash and overlay surplus. Consideration should be given to dedicating a portion of general fund operating revenue to fund this fund(s). Creation and use of this fund preserves the Town's debt capacity for major capital projects.

Overlay Surplus (see Town of Oxford, Overlay: Annual Amount, Overlay Surplus and Account Reconciliation policy)

Overlay surplus shall be reserved for non-recurring costs such as direct capital expenditures, contributions to the general stabilization fund or a special purpose stabilization fund, or to finance unfunded liabilities, e.g., OPEB.

Retained Earnings

In the development of the proposed annual budget for its sewer enterprise fund (see Town of Oxford, Enterprise Fund policy), the Town Manager shall strive to estimate revenue and recommend appropriations at a level that will generate retained earnings at fiscal year-end equal to approximately 20 percent of the operating budget. The rationale for this level of retained earnings is as follows:

- To cover potential revenue shortfalls in any given fiscal year;
- To finance unanticipated, extraordinary expenditures not provided for in the adopted annual budget;
- To provide cash flow for the fund to preclude the use of the Town's pooled cash to fund sewer operations which would have a negative impact on general fund interest income; and
- For rate stabilization.

In addition, the Town should consider adding to the sewer rate a component that would accrue to retained earnings and be available to finance selected future capital needs as identified through the Town's annual capital planning process. These amounts could accumulate as unappropriated retained earnings until the capital need arises, or could be appropriated annually into a special purpose stabilization fund created to fund sewer capital projects.



REFERENCES

M.G.L. c. 40, § 6

M.G.L. c. 40, § 5B

M.G.L. c. 59, § 25

M.G.L. c. 44, § 53F½

Town of Oxford, Capital Planning policy

Town of Oxford, Overlay: Annual Amount, Overlay Surplus and Account Reconciliation policy)

Town of Oxford, Enterprise Fund policy

DLS Best Practices: Free Cash and Special Purpose Stabilization Funds

DLS Departmental Procedure Manual: Enterprise Funds

DLS Informational Guideline Releases 17-20: Stabilization Funds and 17-23: Overlay and Overlay Surplus

Government Finance Officers Association Best Practices: Fund Balance Guidelines for the General Fund and Working Capital Targets for Enterprise Funds

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



A-6 Investments

PURPOSE

The purpose of this policy is to establish guidelines to govern the investment of Town funds by the Treasurer/Collector. It pertains to the investment of revenue of a variety of funds (e.g., General, Enterprise, Revolving, Special Revenue, Agency), as well as trust funds including but not limited to stabilization funds and the Other Post-Employment benefits (OPEB) trust fund. It does not pertain to investment of pension funds for Oxford employees, which is invested and managed by the Worcester Regional Retirement System.

APPLICABILITY

This policy applies to the Treasurer/Collector regarding his/her duties to invest and manage Town funds and to the Finance Director/Town Accountant regarding his/her duty to oversee the management of Town finances.

DEFINITIONS

Arbitrage - Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.

Safety –The degree to which investment principal is protected which is achieved through the mitigation of credit risk and interest rate risk

Liquidity – The degree to which invested cash is readily accessible to finance the cost of current operations

Yield – The interest rate on an investment

Massachusetts Municipal Depository Trust (MMDT) – An investment pool for state, local, county governments, and other independent governmental authorities under the auspices of the Treasurer of the Commonwealth.

Repurchase agreement (repo)- A form of short-term borrowing for dealers in government securities. In the case of a repo, a dealer sells government securities to investors, usually on an overnight basis, and buys them back the following day at a slightly higher price.

POLICY

It shall be the policy of the Town of Oxford as follows:

- That the Treasurer/Collector shall have the authority and responsibility to invest all Town funds subject to the requirements of all federal and state law and regulations governing the investment of municipal funds, including arbitrage restrictions on the investment of bond proceeds;
- That the Treasurer/Collector will invest funds in a manner that meets the Town's daily operating cash flow requirements;



- That the Treasurer/Collector shall seek the highest possible return on investment taking into consideration the following in the priority order shown when investing Town funds:
 - Safety
 - Liquidity
 - Yield;
- That the Treasurer/Collector may invest in the following instruments:
 - The MMDT
 - U.S. Treasuries up to one-year maturity from the date of purchase
 - U.S. Agency obligations up to one-year maturity from the date of purchase
 - Bank accounts and certificates of deposit up to one year fully insured by the FDIC and in some cases also Depository Insurance Fund of Massachusetts (DFIM)
 - Unsecured bank deposits such as checking, savings and money market accounts and certificates of deposits (with maturities not greater than three months) not covered in the categories above, with the amount invested limited to no more than five percent of an institution's assets and no more than ten percent of a municipality's cash. The credit worthiness of the institution shall be tracked by a credit worthiness reporting system such as Veribanc or Sheshunoff.
 - Repurchase agreements;
- That the Treasurer/Collector shall seek to diversify the Town's investments in terms of maturity as well as instrument type and issuer. Diversification should include prohibition against the over-concentration of maturities and investments in a single institution. With the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies, and state pools (e.g., the MMDT), no more than ten percent of the Town's investments shall be invested in a single financial institution;
- That the Town, through its Town Manager and Finance Director/Town Accountant. set performance expectations that the Treasurer/Collector, and any assistant Treasurer, act in strict adherence with the state conflict of interest law; and
- To make overall investment decisions in accordance with "prudent person" standards under MGL c. 203C or as otherwise allowed by state law.

PROCEDURES

The following procedures shall be followed by the Treasurer/Collector in executing his/her investment responsibilities:



- Upon receipt of statements of interest earned, post to the Treasurer’s cash book and transmit earnings information to the Finance Director/Town Accountant for posting to the general ledger.
- For any Brokerage houses and brokerage dealers wishing to do business with the Town, the Treasurer/Collector will require submittal of the following information for review:
 - Audited financial statements
 - Proof of National Association of Security Dealers certification
 - A statement from the dealer that the dealer has read the Town’s investment policy and will comply with it
 - Proof of credit worthiness (minimum standards at least 5 years in operation and minimum capital of 10 million dollars)
- No later than 30 days after fiscal year-end, the Treasurer/Collector will prepare a report for transmittal to the Finance Director/Town Accountant to include the following:
 - A listing of the individual accounts and individual securities held as of June 30
 - A listing of the short-term investments portfolio by security type and maturity to demonstrate compliance with the diversification and maturity guidelines of this policy
 - A summary of income earned on a monthly basis and at fiscal year-end

REFERENCES

M.G.L. c. 29, § 38A	M.G.L. c. 44, § 54
M.G.L. c. 44, § 55	M.G.L. c. 44, § 55A
M.G.L. c. 44, § 55B	M.G.L. c. 167, § 15A
M.G.L. c. 203C	M.G.L. c. 268A

Office of the Commissioner of Banks: [List of Legal Investments](#)

Governmental Accounting Standards Board Statement 40: [Deposit and Investment Risk Disclosures](#)

Massachusetts Collectors’ and Treasurers’ Association - [Investment Policy Statements](#)

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



A-7 Other Post-Employment Benefits (OPEB)

PURPOSE

At retirement, in addition to eligibility for a pension - funded partly by an employee's regular contributions to a pension fund while an active employee - municipal employees in the Commonwealth are entitled to receive what is referred to as Other Post Employment benefits (OPEB) which include post-retirement health insurance and may also include dental and life insurance. The Town's share of this future benefit for current retirees, as well as the future benefit for current active employees (future retirees), if not funded annually results in an ever-increasing unfunded liability that, when it comes due, can have severe impacts on a municipality's operating budget.

To ensure fiscal sustainability, this policy sets guidelines for a responsible plan to meet the Town's obligation to provide other post-employment benefits for current and future retirees.

APPLICABILITY

This policy encompasses OPEB-related budget decisions, accounting, financial reporting, and investment and applies to the Board of Selectmen and Finance Committee in their budget decision-making capacity; to the Town Manager with responsibility of recommending the proposed annual budget; and to the OPEB-related job duties of the Treasurer/Collector and Finance Director/Town Accountant.

DEFINITIONS

Annual Required Contribution – An actuarially calculated amount which if appropriated annually will retire a municipality's unfunded OPEB liability over a prescribed schedule.

Governmental Accounting Standards Board (GASB) - An independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

OPEB Trust Fund - A trust fund established by a governmental unit for the deposit of appropriations, gifts, grants and other funds for the benefit of retired employees and their dependents; payment of required contributions by the governmental unit for the group health insurance benefits provided to employees and their dependents after retirement; and, reduction and elimination of the unfunded liability of the governmental unit for those benefits. It is an expendable trust fund, subject to appropriation, that is managed by a trustee or board of trustees.

State Retiree Benefit Trust Fund (SRBTF) - an investment vehicle established by Massachusetts law and managed by the Massachusetts Pension Reserves Investment Management Board (PRIM) that enables political subdivisions of the Commonwealth to invest funds set aside to fulfill other-post-employment-benefits (OPEB) for retirees such as healthcare or dental coverage in retirement

POLICY

It shall be the policy of the Town as follows:



- The Town is committed to a disciplined and methodical annual funding of the long-term cost of OPEB due its current and future retirees.
- The Town will engage the services of an actuary every year to perform an updated actuarial valuation of its OPEB liability as a source of information for decision makers about progress toward funding of the liability and to comply with reporting requirements promulgated by the GASB.
- The Town will periodically assess strategies to mitigate its OPEB liability by evaluating the structure of benefits offered and their cost drivers while at the same time avoiding benefit reductions that would place undue burdens on employees or risk making the Town an uncompetitive employer.

PROCEDURES

Accounting for and Reporting the OPEB Liability

Every year, the Finance Director/Town Accountant will engage the services of an actuary to conduct a valuation of the Town's OPEB liability to be transmitted to the Town's independent auditor for integration into the Town's annual financial statements in compliance with guidelines of the GASB

Upon completion of an actuarial valuation, the Finance Director/Town Accountant shall transmit the document to the Town Manager, which in turn shall be transmitted to the Board of Selectmen and Finance Committee for their information and consideration.

Trust Management and Investment

Appropriations by Town Meeting into the Town's OPEB Trust Fund are to be invested by the Trustees of the Fund consisting of the Town Accountant, Treasurer, Chairman of the Board of Selectmen, Chairman of Finance Committee, and Chairman of the Personnel Board. The Trustees will manage the Fund in conformance with the Town's investment policy and the State's prudent investor laws (see Town of Oxford, Investment policy).

On an annual basis, the Town will evaluate its option to invest the OPEB trust with the State Retiree Benefit Trust Fund.

Mitigation

On an ongoing basis, the Town will assess health care cost containment measures and evaluate strategies to mitigate its OPEB liability. The Finance Director/Town Accountant will monitor proposed laws affecting OPEBs and Medicare and analyze their impacts.

The Treasurer/Collector and the Department of Human Resources will regularly audit the group insurance and retiree rolls and terminate any participants found to be ineligible based on work hours, active Medicare status, or other factors.

OPEB Funding Strategies



To address the Town’s OPEB liability, the Town Manager will annually recommend a funding schedule to the Board of Selectmen and Finance Committee based on the most recent actuarial valuation and review that schedule following the issuance of an updated actuarial valuation. Potential sources of funding for the annual appropriation to the OPEB Trust Fund may include, but not be limited to, general fund revenue, free cash, and overlay surplus. In addition, the Town Manager’s recommended enterprise fund budget(s) shall include a line item to fund all or part of the enterprise operations annual share of the Town’s OPEB liability, to be funded through user charges.

To move toward full funding of the actuarially-derived Annual Required Contribution to the OPEB Trust Fund, the Town Manager and Finance Director/Town Accountant shall periodically evaluate the potential of the following:

- Transfer unexpended funds from insurance line items to the OPEB trust fund;
- Appropriate amounts equal to the Town’s Medicare Part D reimbursements;
- Determine and commit to appropriating an annual portion of free cash;
- Appropriate an annually increasing percentage of General Fund revenue; and
- At a future time when the pension reserve for Oxford employees is fully funded, direct any reduction in the Town’s annual pension assessment to the OPEB Trust Fund.

REFERENCES

M.G.L. c. 32B, § 20

M.G.L. c. 44, § 54

M.G.L. c. 203C

M.G.L. c. 32B, § 20A

M.G.L. c. 44, § 55

Town of Oxford, Investment Policy

Town of Oxford, Financial Reserves Policy

GASB Statements 75: Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions and 74: Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans

Government Finance Officers Association Best Practices: Ensuring Other Postemployment Benefits (OPEB) Sustainability and Sustainable Funding Practices for Defined Benefit Pensions and Other Postemployment Benefits (OPEB)

May 4, 2011 Annual Town Meeting vote creating the Town’s OPEB Trust Fund

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



A-8 Overlay: Annual Amount, Overlay Surplus, Account Reconciliation

PURPOSE

The purpose of this policy is to 1) set guidelines for determining the amount of overlay to be established annually, 2) describe the process for determining the amount of overlay that can be declared overlay surplus, and 3) formalize the process of reconciling the overlay balance maintained by the Assessors to the balance shown in the general ledger to insure general ledger accuracy. Failure to reconcile the overlay can hamper the Town's ability to maintain accurate records, to make reliable estimates of overlay that can be declared overlay surplus, to produce reliable financial reports, to close its books, to make timely submissions to the Massachusetts Department of Revenue, Division of Local Services (DLS), and to complete audits.

APPLICABILITY

This policy applies to the job duties of the Board of Assessors, Finance Director/Town Accountant, as well as to the Board of Selectmen's responsibility in reviewing the recommended annual budget and Finance Committee's responsibility as advisor to Town Meeting on financial matters.

DEFINITIONS

Appellate Tax Board (ATB) - The ATB hears and rules on appeals filed by property owners of property valuations established by municipal boards of assessors.

General Ledger - A bookkeeping ledger that serves as a central repository for accounting data for an organization. Each account maintained by the organization is known as a ledger account, and the collection of all these accounts is known as the general ledger. The general ledger is the backbone of any accounting system which holds financial and non-financial data for the organization.

Overlay – Formally known as the Allowance for Abatements and Exemptions, this is a single account to fund abatements and exemptions of committed real and personal property taxes for any fiscal year. The overlay amount is determined annually by the Board of Assessors and may be raised in the tax rate without appropriation. The account may also be charged in the event property taxes are deemed to be uncollectible.

Overlay Surplus - Excess overlay that is determined to be over and above what is needed to cover abatements and exemptions of property taxes in a given fiscal year. It is determined, certified, and transferred by vote of the Board of Assessors to a Fund Balance Reserved for Overlay Released by the Assessors for Expenditures (i.e. overlay surplus). The use of overlay surplus as a funding source is subject to appropriation by Town Meeting, and it can be used for any lawful purpose. Any unused balance of overlay surplus at the end of a fiscal year is closed to general fund balance and becomes part of free cash available for appropriation in the subsequent fiscal year.



POLICY

It shall be the policy of the Town as follows:

- To protect against adverse effects on the Town's financial condition, it shall be the policy of the Board of Assessors to establish the annual overlay at a level required to fund reasonable projections of property tax abatements and exemptions to be granted and accounts that may ultimately be deemed uncollectible;
- To recognize that amounts of overlay that can annually be declared overlay surplus is a source of revenue that is effectively non-recurring in nature and therefore, as a general rule, should be appropriated for non-recurring operating budget or capital expenditures; and
- To regularly reconcile overlay balances tracked by the Assessing Department with that balance maintained by the Finance Director/Town Accountant in the general ledger.

PROCEDURES

Annual Overlay

Pursuant to Massachusetts General Law, it is the responsibility of the Board of Assessors to determine the amount of overlay to be raised in each upcoming fiscal year. Given that the overlay is an important consideration in developing the Town's annual operating budget, the Board of Assessors shall provide a timely determination in response to a request of the Finance Director/Town Accountant. The determination of the amount of overlay to be established shall be by vote of the Board of Assessors in an open meeting.

It is noted that effective November 7, 2016, the Municipal Modernization Act (Chapter 218 of the Acts of 2016) provided for municipalities to maintain a single overlay account, where formerly they were required to maintain separate overlay accounts for each fiscal year. Notwithstanding this change, the Town will continue to maintain separate accounts by fiscal year to facilitate reconciliations and to provide historical data by fiscal year to facilitate comparative analyses.

The determination of the annual overlay shall be based on the consideration of the following.

- Current cumulative balance among all annual overlay accounts;
- Five-year average of annual abatements and exemptions granted;
- Potential abatement liability in cases pending before the Appellate Tax Board (ATB); and
- Timing of the next certification review of property values by the Massachusetts Department of Revenue, Division of Local Services (scheduled every five years).



Overlay Surplus

As part of the annual budget process, the Finance Director/Town Accountant and the Town Assessor shall conduct an analysis of the overlay to determine the amount, if any, that can be declared overlay surplus. The analysis shall consider the following:

- Current cumulative balance in the overlay accounts of all fiscal years after reconciling with the Town Accountant's records;
- Balance of property tax receivables, which represents the total real and personal property taxes still outstanding for all levy years; and
- Estimated amount of potential abatements, including any cases subject to ATB hearings or other litigation.

Upon determining any excess in the overlay account, the Town Assessor shall present the analysis to the Board of Assessors for its review.

If it is the recommendation of the Finance Director/Town Accountant and the Town Manager that all or some of the overlay identified as surplus is needed to support proposed spending, that recommendation shall be transmitted to the Board of Assessors, and the Board of Assessors shall convene to consider a vote to transfer overlay to overlay surplus within 10 days of such request. Notification of that vote shall be made to the Finance Director/Town Accountant and the Town Manager.

Reconciliation of Overlay Accounts

Pursuant to Massachusetts General Laws, the Town Assessor shall maintain an abatement book containing a record of all abatements and exemptions granted which shall, for each abatement or exemption granted, show the following:

- the name of the assessed owner;
- the fiscal year of the tax;
- the amount assessed;
- the amount abated or exempted;
- the date the abatement was granted; and
- for exemptions granted, the statutory provision under which it was granted.

Upon the granting of an abatement or exemption, the Town Assessor shall notify the Treasurer/Collector and the Finance Director/Town Accountant of each abatement.

Upon notification, the Finance Director/Town Accountant shall post entries to the general ledger reducing the overlay account (Allowance for Abatements and Exemptions) and property tax receivables.

The Town Assessor shall maintain a spreadsheet showing the beginning balance of the overlay account for each fiscal year, abatements and exemptions granted against each fiscal year, and the current remaining balance of the overlay for each fiscal year.



No later than 5 business days following the end of each fiscal year quarter, the Town Assessor shall transmit to the Finance Director/Town Accountant the quarter-ending balances of overlay accounts by fiscal year. The Finance Director/Town Accountant shall compare these balances to the overlay balances in the general ledger. Any discrepancies will be noted and transmitted to the Town Assessor for investigation and resolution by the Town Assessor no later than 30 days following the ending of the fiscal year quarter.

REFERENCES

M.G.L. c. 59, §25

M.G.L. c. 59, §60

Chapter 218 of the Acts of 2016

Town of Oxford, Financial Reserves policy

DLS Informational Guideline Release 16-104: Overlay and Overlay Surplus

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



A-9 Enforcement of Property Tax Collections

PURPOSE

The purpose of this policy is twofold: (1) to communicate clearly to all taxpayers the procedure the Town will follow to preserve its rights and fulfill its duties to collect taxes and (2) to contribute to the stability of the Town's financial condition by maximizing the collection of taxes.

The property tax levy comprises the majority of annual revenues, approximately 60 percent, that support the Town's operating budget. On average, the Town collects approximately 98 percent of the amount billed by June 30 of the year in which it is levied. As a matter of fairness to those who pay their taxes timely, the Town should pursue all legal remedies available to it in order to ultimately collect from those taxpayers who are delinquent.

APPLICABILITY

This policy applies to the taxpayers of the Town, the Treasurer/Collector who has the primary responsibility for the collection of taxes and enforcement of collections, and the Assessor and Finance Director/Town Accountant regarding enforcement of the collection of personal property taxes. Secondary enforcement responsibility rests with Town departments responsible for the issuance of licenses and permits, and outside legal counsel, as needed.

DEFINITIONS

Real Property - For local tax purposes, this is defined as land, buildings, and things thereon or affixed thereto.

Personal Property - Composed of goods, merchandise, equipment, tools, machinery, furniture, furnishings and effects, and other movable property.

Demand Letter – A letter to taxpayers issued after a fiscal year's last tax payment is due to inform them that their taxes are delinquent and need to be paid.

Tax Taking - Real estate taxes which remain unpaid after the issuance of a Demand Letter are subject to the tax taking process, which, if carried to its conclusion, results in a municipal tax lien being placed on the property that secures ultimate payment of the delinquent tax.

Tax Title – A lien placed on property to enforce the collection of property taxes which is removed when the property tax account is paid in full. If the property taxes are not paid, the Town may file at Massachusetts Land Court to foreclose and take possession of the property.

POLICY

It shall be the policy of the Town to:

- pursue all legal remedies available to it under law and by-law to maximize the payment of taxes by the end of the fiscal year in which the taxes were levied;



- to expedite the payment of those accounts that are delinquent beyond the end of the fiscal year in which the taxes were levied; and
- for those accounts that continue to be delinquent, to secure the right of the Town to ultimately collect taxes outstanding.

It shall be the policy of the Town that among these remedies will be the withholding, suspension, or revocation of licenses and permits of delinquent taxpayers.

Demands

The Town issues semi-annual tax bills. Typically, the actual tax bill for a fiscal year is issued on December 31 and is due April 1.

On or about the day after the second annual tax payment is due, typically April 2, demand letters shall be issued to the assessed owners of properties whose tax payments are overdue. These demands shall apply to unpaid real property and personal property taxes. Demand letters shall not be issued to those who have been granted full exemptions of taxes due, or those who have automatic stays on record due to bankruptcy filings. The demand letters shall be sent to the assessed owners' last or usual place of residence or business, or alternatively, to the address best known to the Collector.

The Treasurer/Collector shall, as a matter of law, allow a minimum of fourteen (14) days for payment before pursuing additional enforcement remedies for unpaid real property taxes, i.e., a tax taking, provided for by statute.

(Per Massachusetts General Laws, issuance of a demand is a prerequisite to a valid tax taking (see below)).

Tax Taking

After the expiration of 14 days from the date of issuance of a demand letter, a municipality can, pursuant to Massachusetts General Laws, initiate a tax taking which "perfects and secures" the municipality's lien on the real estate.

Notwithstanding the fact that a municipality has 3 1/2 years from the end of the fiscal year for which the taxes were assessed to "secure", or "perfect", the tax liens, it shall be the policy of the Town to initiate tax takings no later than 90 days after the expiration of the 14-day period following the issuance of a demand letter.

Though not required by law, as a courtesy prior to the initiation of a tax taking, it shall be the policy of the Town to issue at least one courtesy enforcement letter to delinquent property owners describing the Town's intent to initiate a tax taking and give the owner the opportunity to pay overdue taxes to avoid such taking. The letter shall be issued by the Treasurer/Collector approximately one month prior to the initiation of the tax taking.

If the courtesy enforcement letter does not result in full remittance of amounts due, the Treasurer/Collector shall publish a Notice of Tax Taking in the local newspaper and post the notice in two or more convenient public places.



No earlier than 14 days after the publication of the Notice of Tax Taking but no more than 60 days after the publication, the Treasurer/Collector shall prepare an Instrument of Taking form for each delinquent property and record it at the Registry of Deeds, the recording of which “perfects” the tax lien.

After receiving the recorded Instruments back from the Registry, the Treasurer/Collector will notify the affected property owners of the liens by sending each of them a letter and a photocopy of the Instrument.

After performing the takings, the collector shall prepare, in triplicate, a list of Recorded Takings to be set up as tax title accounts, giving one to the Treasurer, one to the Finance Director/Town Accountant, and retaining one for the Collector's records. The Finance Director/Town Accountant shall adjust the general ledger by reducing property taxes receivable and increasing tax titles receivable.

The Treasurer shall set up a separate Tax Title Account for each parcel of real estate included in a list of recorded takings. Each Tax Title Account must contain the following information:

- Name and address of person assessed;
- Name(s) of subsequent owner(s);
- Date of taking;
- Legal description and location of property;
- Book and page of the recording of the Instrument of Taking or, in the case of registered land, certificate and document number;
- Unpaid tax amount for the year(s) for which the property was taken;
- Other additional costs, such as betterments, utility charges, district taxes etc.;
- Collector’s interest to the date of taking;
- Collector’s fees and charges, as outlined in Ch; 60 §15; and
- Subsequently certified taxes.

Personal Property

Unlike real property taxes, there is no statutory mechanism to record a lien against personal property to secure collection of outstanding personal property taxes. Notwithstanding this fact, the Treasurer/Collector, with the assistance of the Assessor, shall take the following measures to pursue collection of delinquent personal property taxes.

If, following the issuance of a demand letter for unpaid personal property taxes, as described above, personal property accounts remain unpaid, the Treasurer/Collector shall explore the costs and benefits of the following collection remedies:

- Bringing a civil action against the assessed owner. G.L. c. 60, § 35. Actions to collect personal property taxes may be brought in the small claims session of district court (M.G.L. c. 218, § 21).
- Withholding any money owed by the municipality to the taxpayer and set it off against the obligations of the taxpayer under M.G.L. c. 60, § 93.

The Treasurer/Collector shall periodically review delinquent accounts with the Assessor to determine if the taxes are uncollectible because the taxpayer is dead, absent, bankrupt, insolvent, or otherwise unable to pay. If it is determined that such is the case, the Collector shall notify the Board of Assessors in writing that the delinquent taxes are uncollectible. Within 30 days of such notification the Board of Assessors



must review the request and certify to the Treasurer/Collector its agreement with the Collector's recommendation and notify the Treasurer/Collector and the Finance Director/Town Accountant accordingly.

Upon determination that an account is deemed uncollectible, the Assessor shall reduce the account receivable recorded in the Assessor's commitment for the year of levy and the Finance Director/Town Accountant shall reduce the personal property receivable in the general ledger by the amount of the unpaid tax and post an offsetting entry to the Allowance for Abatements and Exemptions (the Overlay account).

In any case, if an account remains delinquent following the end of five fiscal years after the tax is levied, it shall be deemed uncollectible and written off per the procedure described above.

Subsequent Taxes

Once a lien is recorded on a parcel for unpaid taxes in a given year, there is no need, nor is there a provision in the law, to record an additional lien on the parcel.

If in a fiscal year subsequent to the taking of a parcel a taxpayer is delinquent on that year's taxes after the issuance of a demand bill, the Collector shall certify to the Treasurer - no later than September 1st of the year following the assessment of the taxes – that the unpaid real property taxes be applied to that parcel's tax title account. Such certification shall be reported to the Finance Director/Town Accountant so that adjustments to property tax receivables and tax titles receivable can be made to the general ledger.

Interest, Fees, and License and Permit Denials, Suspensions and Revocations

All delinquent taxpayers are subject to charges, which the Treasurer will add to their accounts. These include interest accrued to the date of tax taking, advertising fees, certified mailing costs, legal fees, and all recording fees.

If a real or personal property tax remains unpaid by the end of the fiscal year following the year of levy, the Collector shall notify each department, board, commission, or division of the municipality that issues licenses and permits of the delinquent party, and such notification shall, pursuant to M.G.L. c. 40, § 57 and in accordance with Town By-Laws, serve as the basis for the denial, revocation, or suspension of any license or permit

Redemption or Foreclosure

At least once every year, the Treasurer shall review all tax title properties that are older than 180 days and do not have payment agreements or bankruptcy recordings.

From this list, the Treasurer shall identify at least the ten largest tax title accounts as potential candidates for foreclosure. Histories of the properties shall be compiled to determine their prior use and any potential liabilities that may arise from their histories. Upon completion of a review of the candidate properties, selected properties shall be referred to a tax title attorney to aggressively pursue foreclosure in Land Court.



The Treasurer, as manager of the service contract with the tax title attorney, will work with the attorney to prepare parcels in tax title status for foreclosure, by providing each Instrument of Taking. The attorney will research the tax title properties and will mail new collection enforcement letters to the taxpayers informing them of the initiation of foreclosure proceedings and the opportunity to preclude foreclosure by redeeming the property.

If a taxpayer or other party pays the outstanding amount on a tax title property, the Treasurer will prepare an Instrument of Redemption and file it at the Registry of Deeds, which removes the lien. Redemption can only be done prior to the property being foreclosed. If the obligation remains unpaid, the tax title attorney will proceed with foreclosure action in Land Court, possibly resulting in auctioning of the property.

In addition to Land Court foreclosure referrals, the Treasurer/Collector is responsible for completing foreclosures on any properties below the “Land of Low Value” threshold, which is annually updated each spring by the Division of Local Services (DLS).

REFERENCES

M.G.L. c. 60, § 6	M.G.L. c. 60, § 16	M.G.L. c. 60, § 50
M.G.L. c. 60, § 53	M.G.L. c. 60, § 54	M.G.L. c. 40, § 57
M.G.L. c. 60, § 61	M.G.L. c. 60, § 62	M.G.L. c. 60, § 62A
M.G.L. c. 60, § 63	M.G.L. c. 60, § 76	M.G.L. c. 60, § 77
M.G.L. c. 60, § 79	M.G.L. c. 60, § 80	M.G.L. c. 40, § 57

Oxford bylaws Chapter **53**, Section **3**: Denial or Revocation of License or Permit for Nonpayment of Local Taxes, Fees or Other Charges

DLS Best Practice: Enforcing Collections

DLS Informational Guideline Releases 05-208: Payment Agreements and Tax Receivable Assignments and Land of Low Value Foreclosure Valuation Limit updated annually

Massachusetts Collectors & Treasurers Association: Treasurer’s Manual and Collector’s Manual

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



A-10 Tax Rate Setting

PURPOSE

The culmination of the annual budget process in Massachusetts municipalities is the setting of the property tax rate(s). Actual tax bills cannot be issued until a Residential Factor is adopted by the Board of Selectmen and a tax rate(s) resulting from such factor is reviewed and approved by the Massachusetts Department of Revenue, Division of Local Services (DOR). Property taxes are the major component of the Town's revenue that supports the Town's annual operating budget. Ensuring the tax bills are issued timely is critical to the Town's financial health.

The purpose of this policy is to formalize the steps that lead to the issuance of tax bills and to identify the parties responsible for those steps.

APPLICABILITY

This policy applies to:

- The Town Manager - with critical support from the Finance Department including the Finance Director/Town Accountant, Treasurer Collector and Board of Assessors – with the responsibility to develop and recommend the annual operating budget;
- The Board of Selectmen given its responsibility to adopt a Residential Factor; and
- The Town Clerk given his/her responsibility to certify certain documents that must be submitted to the DOR to obtain approval of an annual tax rate.

DEFINITIONS

Residential Factor – A factor adopted by the Board of Selectmen based on the total amount of property taxes to be levied and the assessed valuation of property that determines the share of the levy to be borne by each of four classes of taxable property: residential, commercial, industrial and personal.

Tax Rate Recapitulation Sheet (Recap Sheet) – A series of worksheets developed by the Massachusetts Department of Revenue (DOR) that must be submitted annually by each Massachusetts municipality to the DOR to obtain its approval of a tax rate. It depicts the appropriations voted by Town Meeting for the annual operating budget and the revenues estimated to support the budget. It presents, among other things, the variables used to calculate the tax rate, the amount of property taxes to be levied and the property values established by the Board of Assessors; and, demonstrates that the budget is balanced as required by Massachusetts General Law and that the property taxes supporting the budget comply with the limits of Proposition 2½.

Tax Classification Hearing – Pursuant to Massachusetts General Law, a hearing held by the Board of Selectmen as part of the tax rate setting process to determine the Residential Factor: the percentage share of the tax levy that each class of property – residential, open space, industrial, commercial, personal - will bear.



Tax Levy Limit – Pursuant to Massachusetts General Law, the maximum property tax levy that can be billed in a given fiscal year which is a function of the prior year's levy limit, an increase in that limit of 2 ½ percent, an increase attributable to new growth (a function of the value of new construction in the prior year), and increases attributable to levy limit overrides, debt exclusions, and/or capital exclusions approved by town wide referendum.

POLICY

The steps culminating in the setting of an annual tax rate shall be coordinated by the Town Manager, or his/her designee(s).

The target date of the Board of Selectmen to adopt a Residential Factor shall be the 3rd Tuesday in October of each year but no later than November 30.

The process of adoption of a Residential Factor shall be conducted at one meeting of the Board of Selectmen to include:

- A tax classification information session in which the Town Manager or his/her designee(s) shall make a presentation that includes but is not limited to:
 - Property values by class and their change from the prior fiscal year;
 - Each class of property as a percent of total value and the change in percentages from the prior fiscal year;
 - The tax levy limit for the fiscal year, the factors in its increase, and the change from the prior year;
 - Options for shifting the tax burden from residential/open space to commercial/industrial/personal; and
 - The projected tax bill for the home of average and median value, and for commercial and industrial properties of average value, based on selected tax rate options.
- A tax classification hearing to allow for public comment and to vote on a Residential Factor.

The Treasurer/Collector shall mail the actual tax bills no later than December 31 each year.

PROCEDURES

The following outlines the steps that need to be completed in the annual budget process (see Town of Oxford, Annual Budget Process policy) to successfully culminate in the timely setting of the annual tax rate by the Board of Selectmen, its approval by DOR and the timely issuance of tax bills.

Adoption of a balanced budget

Based on the recommendation from the Town Manager of (1) the proposed operating budget - including estimates of revenue to effect a balanced budget that will survive ultimate review by DOR - and (2) other proposed financial articles, the Board of Selectmen shall approve them for transmittal to the Annual Town Meeting.



The Board of Selectmen, through the Town Manager, Town Counsel, and Bond Counsel, will develop the Annual Town Meeting warrant and motions for approval of all financial articles by Town Meeting members that meets all legal and procedural requirements.

If after the completion of the Annual Town Meeting, circumstances require the convening of a Special Town Meeting to make adjustments to the adopted budget – reductions in or supplements to appropriations – or appropriations for new special articles, such changes shall be presented to the Board of Selectmen for review, approval and transmittal to Town Meeting; and the Board, through the Town Manager, Town Counsel, and Bond Counsel, will develop the Special Town Meeting warrant and motions for approval of all financial articles by Town Meeting members that meets all legal and procedural requirements.

Preparation of the Tax Rate Recapitulation Sheet

The Finance Director/Town Accountant shall oversee and coordinate the completion of worksheets that comprise the Tax Rate Recapitulation Sheet and its submittal to the DOR. Completion of all worksheets and submittal to the DOR must occur no later than the day following the adoption of a Residential Factor by the Board of Selectmen.

Upon request by the Finance Director/Town Accountant per a schedule developed by him/her, the following shall provide the data requested and populate the related worksheets of the Tax Rate Recapitulation Sheet.

- Town Clerk – enter voted appropriations in page 4 of the Recap Sheet and certify them
- Assessors -
 - Complete the property sales report (Form LA-3) for all sales over \$1,000 and submit it to DLS for approval by September 15 of each year;
 - Analyze market conditions, set final property values in compliance with DLS certification standards, and procure timely review and certification by DOR;
 - Report the total assessed valuation for real and personal property by class (Form LA-4, which is transferred to page 1 of the tax recap) by September 1 of each year;
 - Report fiscal year tax base growth used to determine the levy limit under Proposition 2½ (Form LA-13, which is transferred to the Levy Limit Worksheet);
 - Update any prior-year omitted and revised assessments that included growth (Form LA-13A, which is transferred to the Levy Limit Worksheet) by September 1 of each year; and
 - Provide the Finance Director/Town Accountant with data needed to complete the Overlay Worksheet (OL-1).
- Finance Director/Town Accountant - From the Town Meeting authorizations certified by the Town Clerk, complete the following worksheets as applicable:
 - Enterprise Funds (Form A-2);
 - Free cash used (Form B-1);
 - Available funds used to include any reserved bond premium amounts used as a funding source for capital articles (Form B-2);
 - Debt Exclusion Report including any use of reserved bond premiums (Form DE-1);



- Overlay (Form OL-1);
 - Report all prior year deficits incurred that must be funded and presented on the tax recap sheet (page 2 of the Tax Recap); and
 - Report the actual amounts received in the prior fiscal year and estimates for the current fiscal year for each type of local receipt (page 3, column (a) of the Tax Recap).
- Treasurer/Collector - Assist the Finance Director/Town Accountant in the preparation of the debt exclusion report (Form DE-1).

REFERENCES

M.G.L. c. 40, § 56

M.G.L. c. 59, §§ 21C-21D

M.G.L. c. 59, § 23

Town of Oxford, Annual Budget Process policy

Department of Revenue, Division of Local Services Training Publications:

- New Officials Financial Handbook
- Assessors Course 101 Handbook Chapter 5: Setting the Tax Rate

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



Appendix 3 - Glossary of Common Budgetary Terms

Agency Fund

This is one of four types of fiduciary funds. It is used to report resources in a purely custodial capacity by a governmental unit. Agency funds generally involve only the receipt, temporary investment, and periodic transfer of money to fulfill legal obligations to individuals, private organizations, or other governments. For example, certain employee payroll withholdings typically accumulate in an agency fund until due and forwarded to the federal government, health care provider, and so forth.

Appropriation

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it can be expended. Any amount that is appropriated may be encumbered. A warrant article appropriation is carried forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account. The purpose of any such appropriation shall be deemed abandoned if five years pass without any disbursement from or encumbrance of the appropriation.

Arbitrage

Investing funds borrowed at a lower cost in investments yielding a higher rate of return.

Assessed Valuation

A value assigned to real estate or other property by the Town as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Audit

An examination of the Town's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of the Town.

Balanced Budget

A spending plan where total expected expenditures do not exceed total expected revenues.

Bonds

A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

Budget

A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

Capital Budget

An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing for each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended.

Capital Improvements Plan

A blueprint for planning the capital expenditure for the Town that comprises an annual capital budget and a five-year capital program. It coordinates the communities planning, fiscal capacity and



physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

CARES

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress on March 25, 2020 and signed into law on March 27, 2020. This act provided fast and direct economic assistance for American workers, families, small businesses, and industries.

Chapter 70 (School Aid)

Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.

Chapter 90 (Highway Funds)

State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33 %) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83 %) derived the Department of Employment and Training (DET), and population estimates (20.83 %) from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the grant.

Cherry Sheet

Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

Debt Authorization

Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

Debt Exclusion

An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Limit

The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, cities and towns can receive approval to increase their debt limit to 10 percent of EQV.

Debt Service

The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance

A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.



Enterprise Funds

An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Expenditure

An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds

Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year

Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends.

Free Cash

Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

General Fund

The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

GFOA

The Government Finance Officers Association (GFOA), founded in 1906, is a resource, educator, facilitator, and an advocate for public finance officials throughout the United States and Canada.

Levy

The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Levy Ceiling

A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.



Levy Limit

A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Local Aid

Revenue allocated by the Commonwealth to cities, towns, and regional school districts.

Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Receipts

Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

NAICS

The North American Industry Classification System is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy.

New Growth

The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY07 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY07 levy limit, the FY06 tax rate is used in the calculation.

OPEB

Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension.

Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB.

Operating Budget

A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay Account

An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Surplus

Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the



chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

Override

A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Payments in Lieu of Taxes (PILOT)

An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Personal Property

Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

Proposition 2 ½

A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Real Property

Land, buildings and the rights and benefits inherent in owning them.

Receipts

Money collected by and within the control of a community from any source and for any purpose.

Reserve Fund

An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Retained Earnings

In Massachusetts, this represents the amount of enterprise fund net assets unrestricted that is certified by the director of accounts to be available for appropriation. Once certified by the director, retained earnings may be appropriated for particular enterprise purposes, including to support funding for the next fiscal year's enterprise budget.

Revenues

All monies received by a governmental unit from any source.

Revolving Fund

Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised



by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Stabilization Fund

A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy.

The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund.

Tax Rate

The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Trust Fund

In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Unfunded Mandate

A requirement imposed by law, regulation or order without underlying financial support, thereby resulting in direct or indirect costs to the body made responsible for its implementation.

Warrant

An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.