



Fiscal Year 2022 Budget

Town of Oxford, Massachusetts





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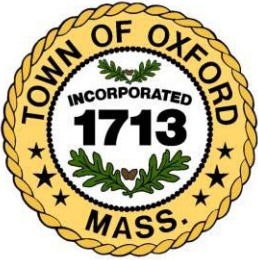


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Introductory Information





TOWN OF OXFORD

Town Manager

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Fiscal Year 2022 Budget Message

March 16, 2021

To the Honorable Board of Selectmen, 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 2022 Budget (FY 22) which incorporates current information regarding revenue projections as well as departmental and school expenditure requests. Over the last several months, I have worked collaboratively with all Departments, the Schools, Committees and Commissions to listen to their goals and objectives for the coming fiscal year, establish priorities and realize areas for improvement and growth. This \$40.8 million balanced budget is the culmination of these discussions and administrative activities. The recommended increase to the operational budget from the previous fiscal year is 4.61%. Oxford's current Moody's rating is an Aa3, the fourth highest rating, and means the Town has a very strong capacity to meet its financial commitments.

As Town Manager, I remain focused on adopting and implementing best financial practices across all departments. After securing a \$40,000 Community Compact Grant Award, Oxford has compiled its first comprehensive Financial Management & Operations Policies Manual. The Town is now preparing to submit its first all-inclusive Budget Document to be reviewed by the prestigious Government Finance Officers Association for hopeful recognition in achieving benchmarks for exemplary financial management. This year, I have used the adopted Financial Management & Operations Policies to guide and improve the budget development process along with continuing administrative focus on the following major financial policy objectives:

- Conservative Forecasting & Budgeting
- Increasing Revenues
- Building Reserves
- Leveraging Grant Assistance
- Investing in Town Infrastructure

Once again, this past year, we have made great strides in each of these areas. In the FY 22 Budget, we will continue to build upon our efforts in these areas, while also focusing on increasing outside funding, such as grants, obtaining technical assistance and adding key personnel.



Financial Forecasting

In an effort to adhere to best practice budget goals, it is essential to achieve a balanced budget in a manner which does not increase expenditures greater than recurring available revenues. Additionally, a municipality should not use one time revenues for operational expenses. Conservative financial forecasting, coupled with realistic budget expense projections, are necessary for a community to 1) maintain financial stability to provide municipal services in the most cost-effective manner, and 2) build future budgetary capacity via increased reserves.

Due to the Covid-19 Pandemic, state and local governments have been faced with ongoing budget uncertainty and concerns about federal and state reimbursements for unanticipated budgetary costs associated with addressing and enforcing public health measures. Last year, the State did not pass its annual budget until late fall. Prior to setting the state budget, officials recommended municipalities prepare for significant decreases in local aid. Oxford followed such recommendations and reduced appropriations by as much as \$1.0M in a revised budget. This year state officials are more cognizant of the impact the Pandemic continues to have on revenues. The Governor's House #1 Budget projects a tax revenue consensus growth rate figure of 3.5% over FY 2021 and applies \$1.6B from the state's stabilization account to produce a balanced budget proposal to the Legislature. This provides for a small increase in Unrestricted General Government Aid of \$39.5M to municipalities over last year. Consequently, Oxford's FY 2022 budget is built on the conservative estimates provided by the Governor's Budget.

Federal Assistance also is important to consider as we continue to seek reimbursements from both the CARES Act and Federal Emergency Management Administration for Covid-19 related expenses we continue to incur. Additionally, on March 11, 2021, President Biden signed the American Rescue Plan Act of \$1.9 trillion. Congressman McGovern has informed the Town there will be substantial assistance directed to local governments with greater flexibility in how it can be used to assist in recovery efforts. The Town could receive as much as \$1.38M in two installments, the first arriving by May 2021. What restrictions may be associated with how municipalities can apply such one-time revenues to local needs is yet to be determined and Oxford's Financial Team will consider how best to leverage any such federal assistance which may be forthcoming.

Budget Revenues

The total tax levy for the fiscal year is \$25,030,860 which includes \$225,000 in new growth and a 2 ½ allowable increase of \$625,772. The tax levy is the revenue a community can raise through real and personal property taxes and is the largest source of revenue for the Town of Oxford at 61% of the total budgeted revenues. Local receipts have been conservatively estimated at \$2.89 million which is 7 % of budgeted revenues. Rounding out revenues is a \$31,000 sewer transfer which is less than 1% of total revenues. Together these figures in addition to anticipated State Education and Local Aid create a total Revenue Budget of \$42,793,895 from which to build an operational budget.

As previously, noted, Governor Baker released his FY 22 budget recommendations in January. Although the Governor's Budget (House 1) represents the preliminary phases of the State's budget development process, Oxford's Financial Management Team uses such conservative figures to actually build the annual budget expectations and financial plan. Even at this preliminary stage, it appears Chapter 70 is anticipated to be slightly increased by \$46,890 over FY 21 and Unrestricted State Aid is slated to be increased by \$76,423. This year, it is anticipated the District's overall tuition and special education transportation



assessments will increase by \$52,632. This results in a projected total of \$10,657,836 in state educational assistance for FY 22. Total State Aid is projected to be \$13,224,553 which is 32% of Oxford's budgeted revenues. Although each year we are hopeful the Legislature may slightly increase these figures during upcoming budget deliberations, this budget is based on the conservative figures as proposed in the Governor's Budget.

Budget Expenditures

The proposed Budget Expenditures total \$40,762,184 for the FY 2022 Operating Budget. The largest percentage of funding requested (50%) is for both District and Regional Vocational School operations. Collaborating with Oxford School Department, this budget continues on a path for steady increased funding for the District and recommends an increase of \$609,000 over last fiscal year. This represents an increase of 3.5% for a total school operational budget of \$18,775,975. Despite declining enrollment trends across the Commonwealth, it continues to be important to provide the schools with the necessary support required to deliver quality public education services. Additionally, as part of a regional vocational school district, this budget supports the Bay Path School budget by recommending a \$1,496,027 combined contribution for operations as well debt assessment for previous capital improvement. This funding recommendation represents a 5.5% increase from FY 2021.

Employee benefits remain an important and necessary expenditure within the annual budget. As Town Manager, I am pleased to be able to note health, property and liability insurance increases are once again nominal. The recommended funding for all associated employee benefit costs in the FY 22 budget is \$7,678,946. Employee benefits costs represent 19% of total expenditures in the budget this year. The Town continues to be obligated to the Worcester Regional Contributory Retirement System (WRCRS) for an Unfunded Accrued Liability payment on an annual basis which for the upcoming fiscal year is a payment of \$1,614,338. This payment comprises the majority of expenditures for the total of retirement appropriations recommended in the budget which is a combined total of \$2,476,316. Through sound management we have also been able to reduce overall insurance premiums as a direct result of reducing property/casualty claim losses by 50%, professional claim losses by 100% and workers compensation losses by 64% over the past several years. Because of these positive changes and additional trainings provided to improve the overall work and facilities culture, our insurance provider offered us another year of a rate guarantee with no increase. Collectively, there is a proposed 3.75% increase in funding of overall Employee Benefits from last fiscal year which is excellent news for budget planning.

Public Works continues to be the fourth largest expenditure area of the annual budget. It is the mission of the Oxford Department of Public Works (DPW) 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. 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 Department consists of seven operating Divisions including the following: Administration/Engineering, Highway, Cemetery & Grounds, Fleet Maintenance, Sewer, Forestry, and Facilities Maintenance.

Because of the Department's encompassing scope of public service responsibilities, the budget represents 9% of overall proposed FY 22 Budget. I am recommending an increase in funding for a total appropriation of \$3,752,280 which includes another atypical expenditure of \$500,000 within the operating budget for local road improvements and engineering. This budget includes lease payments for equipment vehicles, a new aeration system for Carbuncle Pond, staff step increases and increased hours in custodial and administrative support due to Covid-19. Since the Department has a great deal of contracting, bidding and procurement



responsibilities, this budget also provides for professional training for state certification in best procurement and contracting practices.

This budget continues with Town's strong commitment to support its Police, Fire and Emergency Management Services Departments. Public Safety operations represent 10% of the proposed FY 22 Budget expenditures and the recommended funding total for FY 22 is \$3,986,447. This total represents an increase for public safety services of 8.8% and is attributable to new police and fire contractual obligations as well as the replacing of two police cruisers, reinstatement of administration hours, increased paramedic training and departmental reorganization.

The final areas of budget expenditures concern general government, human services and culture and recreation. General government refers mainly to Town Hall operations and consists of 6% of the proposed total recommended FY 22 Budget, while expenditures associated with culture/recreation as well as human services account for 2% and 1% respectively. The total recommended to the General Government line items is \$2,565,031 which is an \$181,091 increase from the previous fiscal year mainly due to the reinstatement of some administrative positions, hours and stipends which were reduced last year due to Covid-19 as well as a new Benefits & Payroll Coordinator position in Human Resources. Additionally, there is some equipment and software purchases, assessor map upgrades and reorganization of inspectional services.

In terms of Human Services, our Senior Center has finally hired its first part time position of Culinary Supervisor which is overseeing all nutritional planning, meal preparation and food delivery for a comprehensive senior lunch program. Leveraging the State Senior Formula Assistance Grant last year, the Council on Aging budget has only increased slightly by \$14,964 to reflect this new budgeted position as well as increased hours for senior transportation. The recommended FY 22 budget total for Senior Services is \$162,992. There is also a recommended increase to the Veterans Services budget due to an increase in the Veterans Agent hours and required benefits paid to eligible Veterans in Oxford. The total recommended budget for Veteran Services is \$233,100 which is a \$25,051 increase from the previous year.

Culture and Recreation Services includes operational expenditures associated with our public library, community center and recreational programs. The total recommended for the upcoming fiscal year is \$750,863 which is a \$64,893 increase from FY 2021. Most of this increase is attributable to the restoration of some Library Page positions along with the addition of new Catalog & Technology Librarian position. For the Oxford Community Center budget, there is a recommended restoration of Lifeguard positions for Summer Recreation Programs which were cut due to the pandemic. Additionally, the new operational youth activities programming being planned in the upcoming fiscal year is anticipated to be supplemented by the Smolenski-Millette Trust Funds. On a savings note, the replacement of the Center's antiquated, energy inefficient boiler last year is already yielding electric costs savings which are acknowledged in this year's budget recommendation. The total operational budget recommended for Community Center this year is \$268,500 which is a 1.13% increase from FY 21.

In terms of Debt Service, this budget provides for the financing of \$830,000 in Maturing Debt costs along with \$204,223 in Long Term Debt Interest. This budget also recommends an expenditure of \$256,300 to address Short Term Debt costs with an additional recommendation of \$70,000 to cover Short Term Interest payments. In general, Oxford has little debt issued relative to its overall capacity to borrow, as noted by our Financial Auditors. This means the Town is in a strong position to borrow for future needs when they arise. The Debt Service total for both long and short term debt is \$1,360,523 which is down slightly from the previous year by \$15,970 or -1.16%. It is important to note one of the Town's long term debt projects will be



ending in FY 2023 and another in FY 2025, namely the Chaffee School Addition Project and Fire Truck Repair, which have an annual combined payment of \$315,000. This means the Town will be in an excellent position to think about any outstanding large capital projects that may require borrowing authorization in which the townspeople may want to consider to replace as these projects roll off the debt schedule. Particularly while interest rates for borrowing remain at record lows, it will behoove the Town to carefully consider how to leverage this opportunity to make continued improvements to its infrastructure through borrowing.

Building Reserves

A community's reserves are the bellwether of a municipality's overall financial stability and adaptability, particularly in the face of adverse economic trends or unforeseen emergencies. Reserve funds are critical implements in the municipal budgeting toolbox. They allow the Town to set money aside from the general fund for specific purposes. Not only do healthy reserve fund contributions improve municipal bond ratings, they also allow the Town to maintain stability during economic downturns.

Stabilization Funds are considered as the Town's "rainy day savings accounts" and are purposely set aside for emergencies, unforeseen needs or for major capital projects. The Department of Revenue recommends a town's stabilization fund be at least 5% of the budget which for Oxford should be over \$2.0 million. In the five fiscal years prior to my becoming Town Manager, Oxford's Stabilization Account averaged a concerning paltry annual balance of approximately \$230,000. Since becoming Town Manager, I have recommended an aggressive schedule of funding towards stabilization which stands as being 7.5 times greater in funding when compared to the amounts in fiscal years 2014-18. The appropriation of such funds has a higher public authorization threshold and requires a two-thirds vote at Town Meeting.

Last year, our Financial Management Team established Oxford's first strategic Stabilization Funding Policy and Plan to ensure the Town continues on a pathway towards growing its savings at a steady pace to have adequate reserves available during difficult economic times. Adhering to this strategic funding policy, I recommend another sizable deposit into our Stabilization Fund to help bring reserves to \$1,721,292 which is 4.2% of our operating budget. This FY 22 funding recommendation puts the Town on the path to achieve or exceed the 5% DOR benchmark ahead of FY 24 schedule. Additionally, in 2019 we established Oxford's first Capital Stabilization savings account in which we funded a healthy \$200,000 at the 2020 Fall Town Meeting.

Another key budget indicator, relative to a community's financial health, is the annual total of Certified Free Cash. 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 and/or unrestricted funds remaining from the previous fiscal year, including receipts in excess of estimates and unspent amounts in departmental line items. By using best financial practices and conservative measures, the Town was able to have the Department of Revenue certify yet another increased amount of \$2,155,105.00. When compared with the previous fiscal years of 2015-18, the amount was between 3 to 6 times higher. Such increased free cash has allowed the Oxford to both build up its reserves with healthy deposits, while also addressing a serious backlog of deferred maintenance and capital projects.

Another important reserve fund is known as Other Post Employment Benefit (OPEB) Trust Fund. This fund is designed to cover post-employment benefits such as healthcare and life insurance costs. The current balance of the OPEB Fund is \$5,027,092, but is subject to market performance. In 2019, we adopted an OPEB Funding Plan 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 time period. In accordance with the



Funding Plan, this FY 22 Budget proposes a contribution of \$60,000. In 2019, our Town's Auditors noted Oxford's "OPEB trust is relatively well funded in comparison to other Massachusetts communities".

For the third year in a row, we are proposing to fund the Finance Committee Reserve Fund within the actual operational budget at \$100,000 to have as an additional reserve resource for any unforeseen emergency situation should it arise. To better plan for unexpected employee departures, we propose to fund the Compensated Absence Fund with \$50,000 in Free Cash to help maintain budget balance in the face of any unanticipated employee retirements or departures which will bring the fund back up to \$100,111.

Capital Programs & Grants

Another guiding financial policy objective is investing in the Town's overall infrastructure. This year's operational and capital budgets continue on an aggressive schedule to address a backlog of infrastructure repair, deferred maintenance and replacement. In the past, Oxford has not adhered to a Five Year Capital Plan to target funding to make essential improvements to roads, bridges, buildings and equipment. Adhering to a five year plan allows the Town to stagger capital projects over a number of years based on prioritization factors. Such a plan also highlights the necessary investments we need in order to best maintain very expensive and often technologically complex equipment. Making timely repairs and phasing in system replacements allows the Town to maximize the life expectancy of its existing infrastructure, before it breaks completely, which always proves to be far more costly to address.

In this budget, it is recommended the Town follow its Five Year Capital Plan to the greatest extent possible. This means it will be important to continue to follow the Department of Revenue's recommendations to use one-time revenues, as opposed to the operational budget, in order to fund necessary building repairs, to make a major commitment to fixing our roads and bridges and to upgrade our information and departmental technologies. Certified Free Cash, as a one-time revenue source, is an important source for supporting capital project requests. This year, it is recommended that \$1.7M in Free Cash be used to fund some of the following capital plan projects: North Fire Station Roof Replacement (\$150,000), ADA Upgrades (\$95,600), Chaffee & Barton School Foundation Repairs, (\$90,000), Middle School Boiler Replacement (\$90,000), Leicester Street Bridge Repair (\$575,000), Fire Car/Truck Replacement (\$78,000), Dispatch Console Replacements and Police Technology Upgrades (\$181,000).

To supplement our projected \$507,767 in Chapter 90 which is \$2,655 less than last year, I am recommending that we once again commit an additional \$500,000 in our operational budget to fund additional roadway repairs and engineering for local improvement projects. Although this is our third year of providing operational funds for one-time roadway needs, the more than \$1.0M annually continues to simply not be enough to tackle the millions of dollars necessary to make a major improvement in the condition of all of the Town's secondary roads. Additionally, road repairs are truly capital infrastructure projects and the Department of Revenue advises against using the operational budget to fund capital infrastructure projects. For these reasons, we will again be recommending a future revised plan to approve a borrowing authorization (debt exclusion) to provide enough funding to allow for a more aggressive repair schedule and expedited improvements.

Since becoming your Town Manager, I have worked actively alongside staff members, to pursue one-time revenue sources, such as grants, legislative earmarks and beneficial financial agreements. Collectively, we have applied for over \$15 Million in grant funds since the fall of 2018. We have been successful in securing many of these grants which has allowed the Town to tackle a multitude of projects outside of the operating



budget. One such grant endeavor is the Green Communities Grant Program which will be used again to leverage important capital improvements this year. After targeting our Senior Center, Library and Fire Stations for LED light conversions last year, this year the capital budget is recommending a \$40,000 match contribution to a \$219,628 grant which will target LED light Conversion in two of our schools, along with building envelope weatherization projects. Together these projects will generate an estimated \$68,000 in annualized savings.

Another grant initiative is the Shared Streets Grant of \$300,000 that the Town will be using this year to make a multitude of overdue, but critical pedestrian safety improvements along the Main Street corridor of the downtown. The Fire Department has recently received a \$200,000 Federal Assistance to Firefighters Grant to replace all of its severely outdated Self Contained Breathing Apparatus equipment. This capital equipment item, was originally slated to be purchased as part of our Five Year Capital Improvement Plan last year, but thanks to receiving the grant, the Town was able to re-appropriate the funding to other much needed public safety capital needs. There are many more examples which speak to the dedication in which the management team aggressively seeks out alternative funding sources to make projects happen on a more timely capital planning schedule as well as to minimize potential costs to taxpayers. This collective grant prowess continues to result in an effective strategy in completing a record number of infrastructure projects.

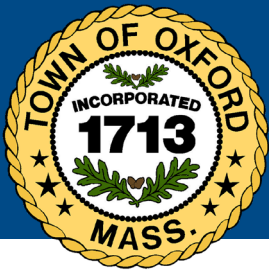
Conclusion

This budget message and accompanying overall budget is the culmination of hundreds of hours of collaboration between Town Department Heads, School Department, Finance Committee, Board of Selectmen and all other Boards, Committees, and Commissions. Our collaborative approach to the budget process allows for the sharing of ideas and strategy; resulting in an improved end result that best serves the needs of the community. As stated by our Nation's former leader, "a budget is more than just a series of numbers on a page; it is an embodiment of our values."

This budget addresses the diverse and varied needs of our community, while being mindful of the financial position of Oxford's taxpayers. I would like to thank all of those who have assisted in this process. In particular, I would like to acknowledge the dedication of Finance Director, Katherine McKenna and Finance Committee Chair, John Eul. I look forward to working with the entire Oxford community as we finalize the FY 22 budget to actualize our worthy public service goals and objectives. Onward Oxford!

Sincerely,

Jennifer M. Callahan
Town Manager



Town of Oxford

TOWNWIDE GOALS & STRATEGIES



PERFORMANCE IMPROVEMENT SYSTEM

Development and implementation of performance improvement system to help employees achieve better performance and growth.

OBJECTIVES

INITIATIVES

1	<i>Increase collaboration, innovation and learning</i>	1. Development and implementation of departmental key performance indicators	2. Hold monthly department head meetings	3. Increase departmental communications with Town Manager
2	<i>Attract and retain diverse and talented employees</i>	1. Foster a culture of employee appreciation and learning	2. Continue the culture of celebration where employees can "unwind" together	3. Allow for a work-life balance with employees' work schedules
3	<i>Increase public transparency and information sharing</i>	1. Continue to update information on the Town website	2. Increase social media communications (highlight accomplishments)	

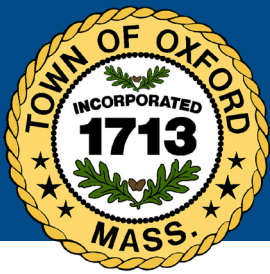
ECONOMIC & FINANCIAL STEWARDSHIP

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	<i>Attract and retain companies that create jobs in Oxford</i>	1. Conduct recruitment and marketing for Oxford	2. Add commercial office space to Town	
2	<i>Make Main Street a destination with diverse options for work, live, and play</i>	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. Enhance wayfinding signage
3	<i>Adopt a budget strategy that aligns Town revenues and expenses</i>	1. Development and continuation of the GFOA budget document	2. Further development of a 6 year capital plan	



Town of Oxford

GOALS AND STRATEGIES



CONNECTED COMMUNITY

To create a highly connected community where bicycling, walking, and transit are convenient, everyday choices for our neighborhoods, businesses, and public spaces.

OBJECTIVES

INITIATIVES

1	Improve management of traffic flow during peak times of day and at problem intersections	1. Conduct Town wide traffic analysis	2. Continuously monitor and address road infrastructure utilization throughout the Town	
	Increase connectivity between walking, bicycling, and multi-modal networks to reduce amount of driving needed to get around Oxford	1. Increase and integrate Downtown parking options to support a “park once” strategy	2. Plan future transportation connections with Webster, Charlton and Leicester	3. Improve safety of crosswalks throughout Town

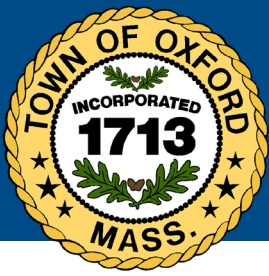
ENVIRONMENTAL STEWARDSHIP

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

OBJECTIVES

INITIATIVES

1	Reduce carbon footprint	1. Maintain Green Community Status and continue with projects that reduce our carbon footprint by increasing efficiency	2. Maintain town trees, planting to replace damaged or diseased trees	
	Improve local waterways and conserve biological ecosystems	1. Stay current with our MS4 permit and continue to meet and improve within the permit requirements	2. Maintain our ponds with algae and weed control initiatives as well as a new aeration system for Carbuncle Pond	
3	Invest in green infrastructure and build community resilience	1. Invest in electric vehicle infrastructure	2. Continue with energy efficiency upgrades in Town facilities	3. Invest in solar infrastructure



Town of Oxford

GOALS AND STRATEGIES



VIBRANT & INCLUSIVE COMMUNITY

To enrich the lives of those who live, work, and visit Oxford by building community and creating a place for everyone.

OBJECTIVES

INITIATIVES

1	<i>Increase communications with the community</i>	1. Produce quarterly newsletter	2. New electronic messaging board	3. Improve customer service through training
2	<i>Create diverse opportunities for community to engage with the arts</i>	1. Increase programming at the Community Center	2. Increase engagement with community history	
3	<i>Invest in green infrastructure and build community resilience</i>	1. Invest in electric vehicle infrastructure	2. Continue with energy efficiency upgrades in Town facilities	3. Invest in solar infrastructure

SAFE COMMUNITY

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

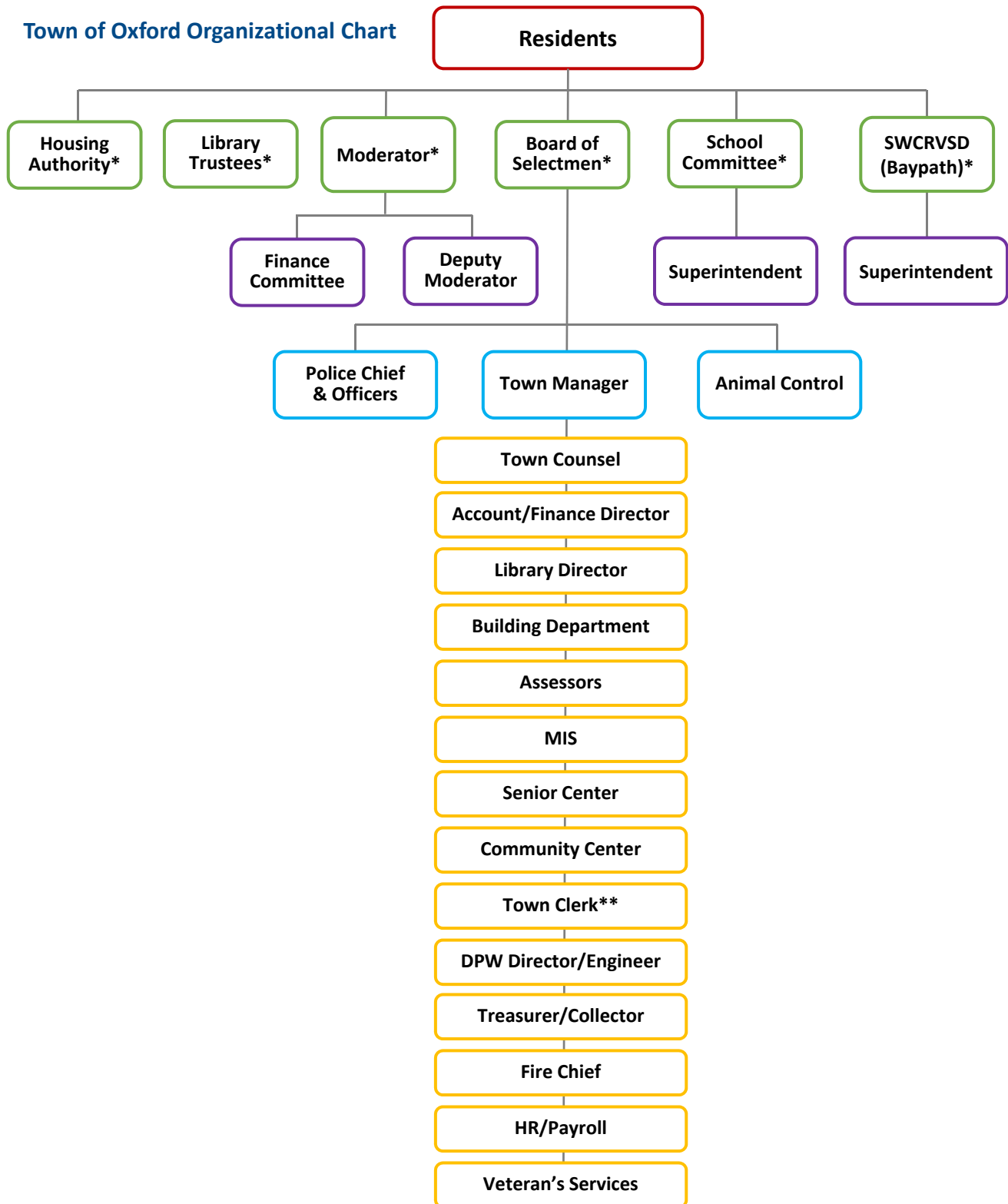
OBJECTIVES

INITIATIVES

1	<i>Invest in facilities and infrastructure that support public safety</i>	1. Maintain and repair North Fire Station	2. Develop a fleet replacement plan for EMS/Fire	3. Plan for future Public Works Facility
2	<i>Deliver Town services fairly and effectively</i>	1. Create Road to Zero Plan (Pedestrian Safety)	2. Improve permitting and inspections process	3. Develop and publish the road improvement program

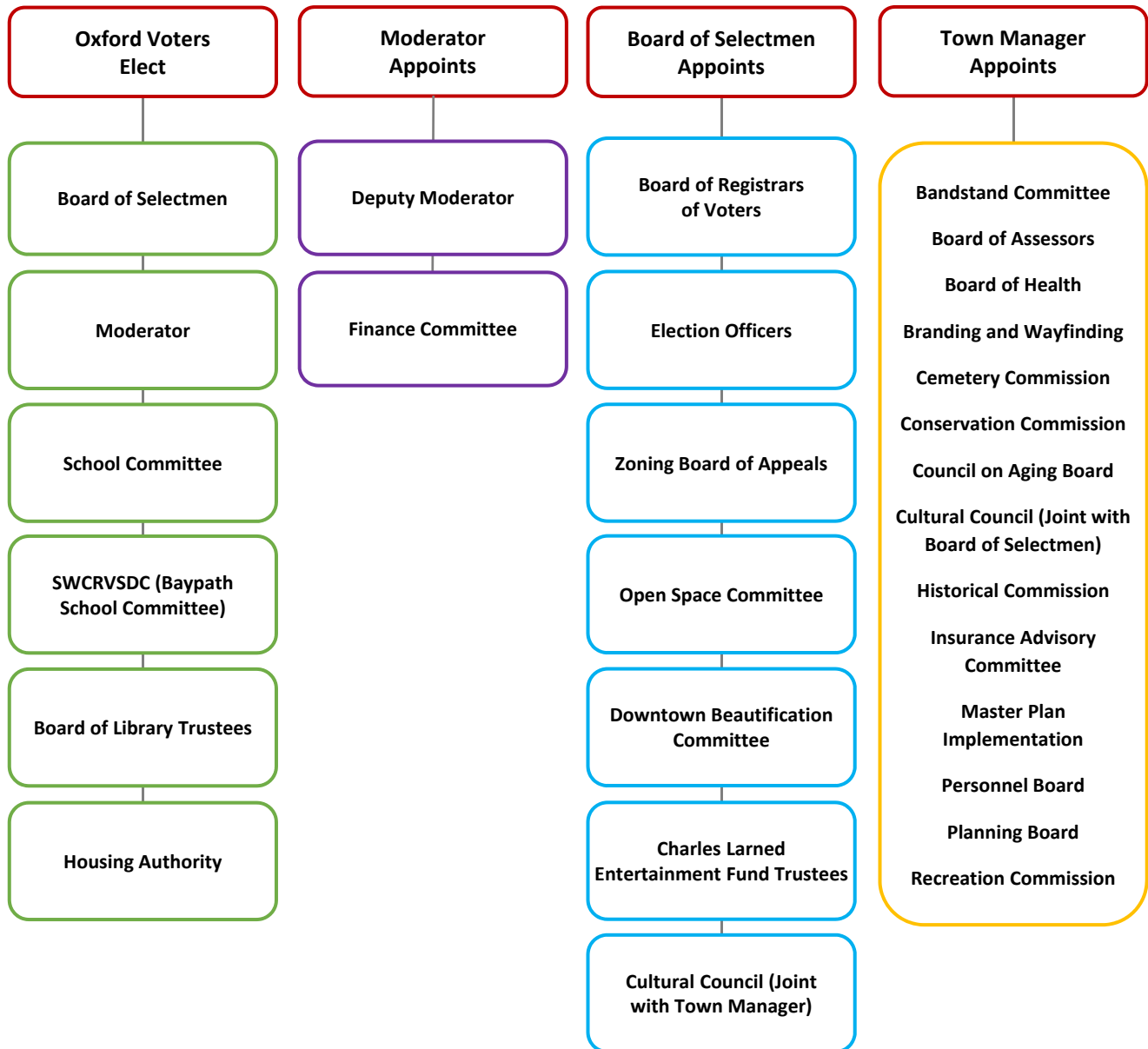


Town of Oxford Organizational Chart





Town of Oxford Boards and Committees





Schedule of Full-Time Equivalent (FTE) Positions

	FY20	FY21	FY22 Budget	Notes
General Government	17.8	21.0	22.7	
Town Manager	3.0	4.0	4.0	
Assessor	3.0	3.0	3.0	
Treasurer Collector	2.9	2.0	2.0	
Accounting	2.5	2.0	2.0	
Human Resources	1.0	1.5	2.4	
Town Clerk	3.0	3.0	3.0	Not including poll workers
Land Management	2.5	4.5	5.3	
Memorial Hall	-	1.0	1.0	
Public Safety	48.7	50.9	49.9	Not including seasonal
Police	28.2	29.0	28.5	Not including intermittents
EMS/Fire	19.3	20.4	20.0	Not including Call Firefighters
Animal Control	1.2	1.6	1.4	
Public Works	29.5	31.4	31.8	
Human Services	2.8	3.1	3.9	
Council on Aging	2.4	2.7	3.4	
Veteran's Services	0.4	0.4	0.5	
Culture and Recreation	6.4	6.1	8.6	
Library	4.8	4.8	6.4	
Community Center	1.6	1.3	2.2	Not including seasonal
Historical Commission	0.0	0.0	0.0	
School Dept	239.5	226.0	230.8	
PEG Access	-	1.0	1.0	
Sewer Enterprise	0.2	0.2	0.2	
TOTAL	345.0	339.7	348.8	



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:

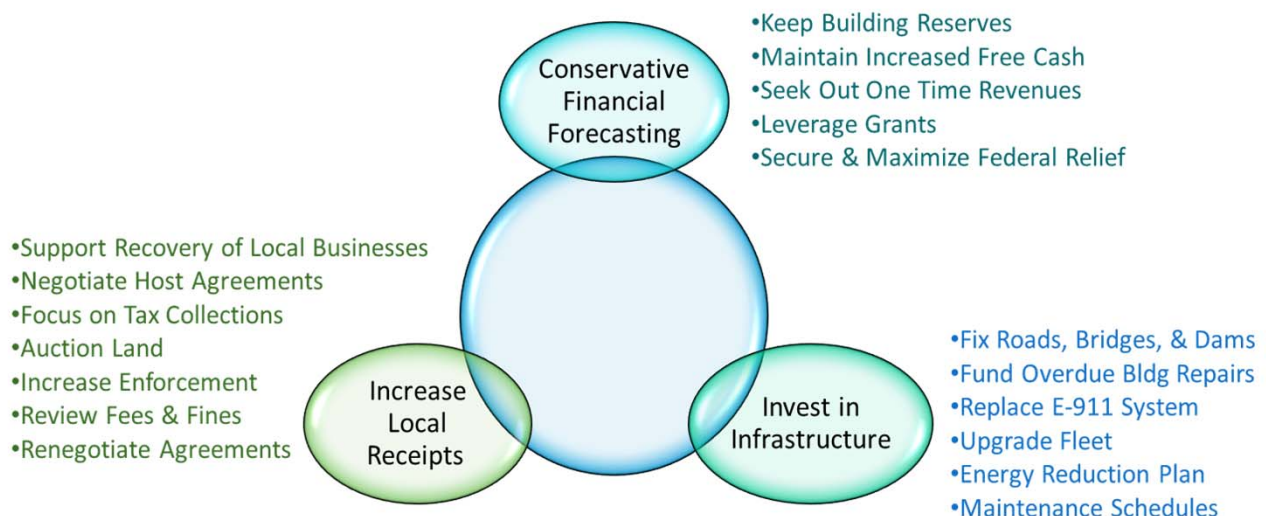
- The Town's Charter: Chapter 8 – Financial Provisions and Procedures, which can be found at [oxford_charter_2.7.20_0.pdf \(oxfordma.us\)](#)
- The Town's Financial Management & Operations Policies, which are appended to this document in an abbreviated format and can be viewed in their entirety at [oxford_financial_policies_3.8.21.pdf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

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





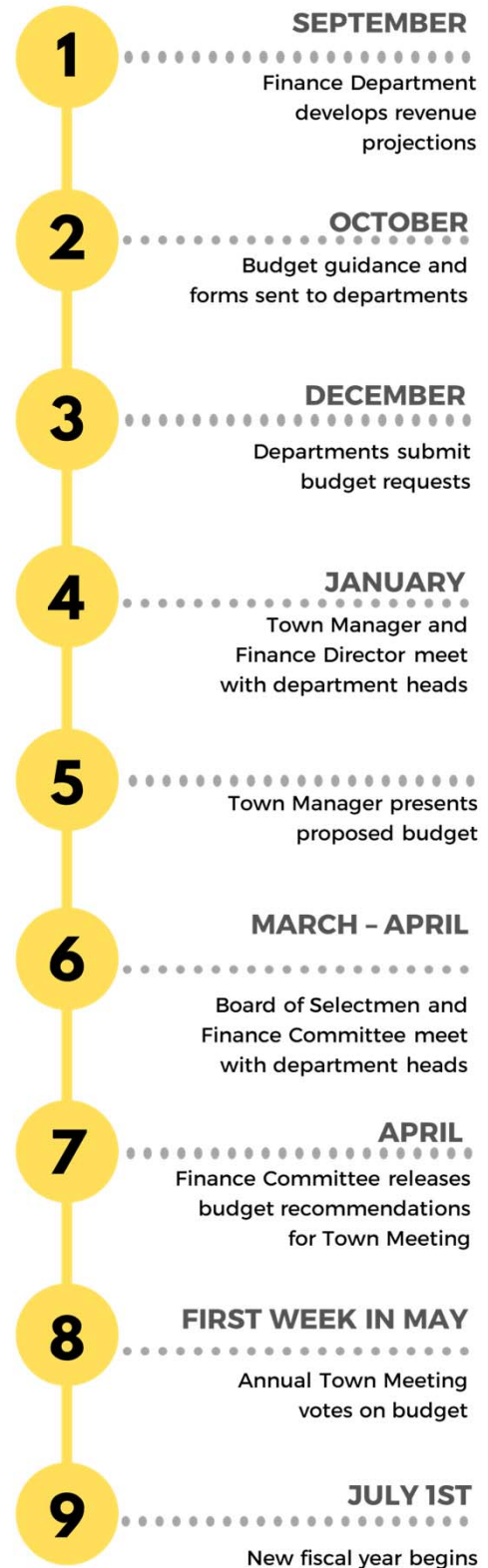
Budget Process

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 at the subsequent Annual Town Meeting in accordance with Massachusetts General Law Chapter 44, Section 33B.

FY2022 Budget Calendar

August 21, 2020	Capital Request Forms sent to department heads
October 15, 2020	Capital Forms due to Finance Director/TM
December 31, 2020	Finance Committee Capital recommendation due to Town Manager
November 1, 2020	Department Budgets distributed
December 1, 2020	Department Budgets due to Finance Director/TM
January 2021	Presentation of School Budget to School Committee
Jan/Feb 2021	School Budget Received by Town Manager
January 25, 2021	Anticipated release of Governor's budget
	School Committee Vote on Budget
March 16, 2021	Town Manager's budget message and presentation – Joint Meeting of Selectmen and Finance Committee (at least 45 days prior to Town Meeting)
March 30, 2021	Close Warrant (36 days prior to Town Meeting)
April 7, 2021	Finance Committee FY21 Capital Program Public Hearing
April 13, 2021	Ballot questions due in FINAL form to Town Clerk (35 days prior to election)
April 28, 2021	Finance Committee recommendations are available (7 days prior to Town Meeting)
May 5, 2021	Annual Town Meeting



Financial Overview



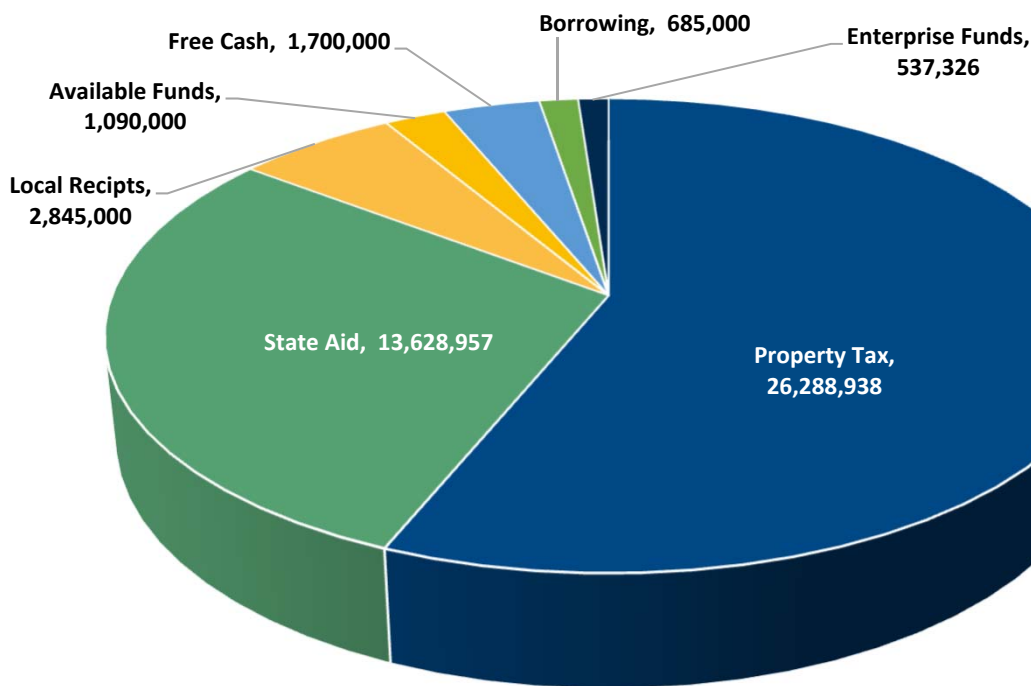


Revenues & Description of Budgeted Funds

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.

FY22 Revenue Budget by Major Category



Revenue Categories	FY19 Actual	FY20 Actual	% of TOTAL	FY21 Budget	FY22 Budget	% of TOTAL
Tax Levy	23,029,204	24,061,597	54.8%	25,335,468	26,288,938	57.0%
State Aid	13,286,286	13,524,150	30.8%	13,527,833	13,628,957	29.6%
Local Receipts	3,321,522	3,624,677	8.3%	2,845,000	2,845,000	6.2%
Enterprise Funds	514,994	492,754	1.1%	639,264	537,326	1.2%
Other Available Funds	860,500	1,110,000	2.5%	1,469,857	1,090,000	2.4%
Free Cash	607,150	1,085,000	2.5%	1,011,983	1,700,000	3.7%
Total Revenue	41,619,656	43,898,178	100%	44,829,405	46,090,221	100%



Major Revenue Sources

Overview of Property Taxes

In FY20, 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 FY2018, and will not be required to do so again till FY2023.

Historical New Growth by Property Class			
Year	Residential	Commercial, Industrial & Personal Prop	TOTAL
2012	29,293	157,583	186,876
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
5-Year Avg	156,100	241,048	397,148
10-Year Avg	114,292	213,692	327,984

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. The budget projects new growth to be \$225 thousand each year. This is 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 or additional debt exclusions.



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 a new police station (2008-2028), Chaffee School Renovation (2004-2023) and Oxford Middle School Renovation (2013-2033).

FY2022 Property Levy Calculation	
FY2021 Tax Levy Limit	25,030,860
ADD 2.5% Increase	625,772
ADD Prop 2 1/2 Override	-
ADD Estimated New Growth	225,000
Levy Limit Total	25,881,632
ADD Debt Exclusion	407,306
Maximum Allowable Levy	26,288,938
Excess Tax Levy Capacity	(335)
Actual FY2022 Estimated Tax Levy	26,288,603

State Aid

State aid represented about 30% of the Town's annual revenue in FY2020. State aid is broken down into several categories, the largest of which (for Oxford) is Chapter 70 Education Aid. It is approximately 78.3% of all state aid. The other major category is Unrestricted General Government Aid (UGGA), which is approximately 16.1% 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	FY19 Actual	FY20 Actual	% of TOTAL	FY21 Budget	FY22 Budget	% of TOTAL
Chapter 70 Education Aid	10,514,754	10,585,936	78.3%	10,566,894	10,613,784	77.9%
Charter Tuition Reimbursement	48,060	105,711	0.8%	108,876	64,134	0.5%
School Choice Tuition Offset	73,500	45,000	0.3%	108,876	32,550	0.2%
Unrestricted General Government Aid	2,126,099	2,183,504	16.1%	2,183,504	2,259,927	16.6%
Veterans Benefits	81,212	137,224	1.0%	103,222	126,486	0.9%
Exemptions VBS and Elderly	89,535	19,578	0.1%	19,572	90,007	0.7%
State Owned Land	19,864	19,860	0.1%	9,552	9,976	0.1%
Public Libraries Offset	21,644	22,933	0.2%	22,933	27,689	0.2%
MSBA Reimbursement	404,404	404,404	3.0%	404,404	404,404	3.0%
TOTAL	13,379,072	13,524,150	100%	13,527,833	13,628,957	100%



Local Receipts

Local receipts are locally-generated revenues, other than real and personal property taxes. These made up approximately 8% of revenue in FY2020. 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 FY2022 is \$1.725 million while FY2020 actual collections were \$2.07 million. This is the Town's largest local receipt constituting about 57% 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 \$162 Thousand in FY2020, or approximately 5% of the total. The Cannabis Excise tax collection began in FY2020 and is out-pacing the meal tax in FY2021.

Local Receipts Category	FY19 Actual	FY20 Actual	% of TOTAL	FY21 Budget	FY22 Budget	% of TOTAL
Motor Vehicle Excise	1,993,780	2,076,661	57.3%	1,735,000	1,735,000	61.0%
Boat Excise	16	0	0.0%	0	0	0.0%
Meals Excise Tax	179,615	162,549	4.5%	120,000	120,000	4.2%
Cannabis Excise Tax	-	66,270	1.8%	125,000	125,000	4.4%
Interest and Penalties	139,384	164,379	4.5%	125,000	125,000	4.4%
In Lieu of Taxes	-	4,658	0.1%	0	0	0.0%
Fees	201,875	156,300	4.3%	132,000	132,000	4.6%
Cannabis Impact Fee	37,549	125,000	3.4%	125,000	125,000	4.4%
Rental Fees	62,951	176,145	4.9%	160,000	160,000	5.6%
Departmental Fees	73,576	58,726	1.6%	52,000	52,000	1.8%
Licenses/Permits	48,036	45,517	1.3%	41,000	41,000	1.4%
Fines and Forfeits	60,365	49,107	1.4%	45,000	45,000	1.6%
Investment Income	111,424	145,529	4.0%	35,000	35,000	1.2%
Medicaid Reimbursement	224,132	168,156	4.6%	145,000	145,000	5.1%
Miscellaneous Recurring	43,355	50,725	1.4%	5,000	5,000	0.2%
Miscellaneous Non-Recurring	145,464	174,955	4.8%	0	0	0.0%
TOTAL	3,321,522	3,624,677	100%	2,845,000	2,845,000	100%



Enterprise Funds

Oxford operates an enterprise fund for its sewer operations and water revenue and expenses. An enterprise fund is an accounting and financial reporting mechanism whereby all expenditures and revenues for a particular business-type activity are segregated into a special fund. However, an enterprise fund does not establish a separate, autonomous entity from the municipal government. The principal revenues for the enterprise fund are customer charges for sewer treatment and related services. In Oxford, these revenues are budgeted to cover the cost of operating the sewer operations, including capital outlay and indirect costs. The Water Enterprise Fund receives limited revenue from the lease of the water tank and betterments, both will eventually end, as will the debt payments related to them. At that point, the Water Enterprise will be considered for dissolution.

Other Available Funds & Free Cash

Annually, the Town uses free cash to fund one-time capital items to avoid borrowing costs for relatively inexpensive items. Free cash is the remaining, unrestricted money 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. It is expected that the Town will maintain this level of investment. There may be other sources of revenue, such as ambulance receipts, Building Inspector Revolving Fund, Board of Health Revolving Fund, PEG Access and WRTA Receipts that are appropriated to offset the operating and/or capital budget for specific departments.



Consolidated Financial Schedule - Revenues

	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	INC/DEC	% INC/DEC
PROPERTY TAX	24,585,446	24,061,597	25,335,468	26,288,938	953,470	3.8%
Unused Levy Capacity	(10,755)	(4,823)	(113,507)	(335)	113,173	
STATE AID	13,426,268	13,524,150	13,527,833	13,628,957	101,124	0.7%
Chapter 70 Education Aid	10,549,514	10,585,936	10,566,894	10,613,784		
Charter Tuition Reimbursement	28,093	105,711	108,876	64,134		
School Choice Tuition Offset	45,000	45,000	108,876	32,550		
Unrestricted General Government Aid	2,183,504	2,183,504	2,183,504	2,259,927		
Veterans Benefits	96,748	137,224	103,222	126,486		
Exemptions VBS and Elderly	87,603	19,578	19,572	90,007		
State Owned Land	9,130	19,860	9,552	9,976		
Public Libraries Offset	22,272	22,933	22,933	27,689		
MSBA Reimbursement	404,404	404,404	404,404	404,404		
LOCAL RECEIPTS	2,750,000	3,624,677	2,845,000	2,845,000	-	0.0%
Motor Vehicle Excise	1,850,000	2,076,661	1,735,000	1,735,000		
Boat Excise	0	0	0	0		
Meals Excise Tax	150,000	162,549	120,000	120,000		
Cannabis Excise Tax	0	66,270	125,000	125,000		
Interest and Penalties	142,000	164,379	125,000	125,000		
In Lieu of Taxes	5,000	4,658	0	0		
Fees	193,000	156,300	132,000	132,000		
Cannabis Impact Fee	0	125,000	125,000	125,000		
Rental Fees	20,000	176,145	160,000	160,000		
Departmental Fees	68,500	58,726	52,000	52,000		
Licenses/Permits	37,000	45,517	41,000	41,000		
Fines and Forfeits	56,500	49,107	45,000	45,000		
Investment Income	25,000	145,529	35,000	35,000		
Medicaid Reimbursement	198,000	168,156	145,000	145,000		
Miscellaneous Recurring	5,000	50,725	5,000	5,000		
Miscellaneous Non-Recurring	0	174,955	0	0		



Consolidated Financial Schedule – Revenues (cont.)

	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	INC/DEC	% INC/DEC
OTHER FUNDING SOURCES - Available Funds	1,110,000	1,110,000	1,469,857	1,090,000	(379,857)	-25.8%
Ambulance RRFA	855,000	855,000	760,000	775,000		
Building Inspector Revolving	140,000	140,000	271,000	110,000		
Board of Health Revolving	100,000	100,000	100,000	70,000		
WRTA RRFA	15,000	15,000	15,000	15,000		
OTS Donation Account	0	0	192,000	0		
PEG Access Funds	0	0	0	120,000		
FEMA	0	0	46,857	0		
Cemetery Perpetual Care	0	0	85,000	0		
Free Cash (for Capital Program)	1,085,000	1,085,000	1,011,983	1,700,000	688,017	68.0%
Borrowing	0	0	0	685,000	685,000	100.0%
ENTERPRISE FUNDS	659,803	492,754	639,264	537,326	(101,938)	-15.9%
Sewer	557,150	421,556	539,015	440,132		
Water	102,653	71,198	100,249	97,194		
TOTAL REVENUES	\$ 43,605,762	\$ 43,893,355	\$ 44,715,898	\$ 46,774,886	2,058,988	4.6%



Consolidated Financial Schedule - Expenditures

	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	INC/DEC	% INC/DEC
Operating Budget	40,321,193	39,085,907	40,556,690	42,358,510	1,801,820	4.4%
General Government	2,539,762	2,263,259	2,623,940	2,745,031		
Public Safety	4,299,221	4,197,368	4,452,849	4,761,447		
Schools	19,664,225	19,487,611	19,585,027	20,272,002		
Public Works	3,455,829	3,360,114	3,491,980	3,752,280		
Human Services	324,185	303,105	371,077	411,092		
Culture and Recreation	863,156	722,372	685,970	750,863		
Debt Service	1,363,268	1,338,393	1,376,493	1,360,523		
Employee Benefits/Insurance	7,267,194	6,885,981	7,401,090	7,678,946		
PEG Access	0	0	0	120,000		
Enterprise Funds	544,353	527,704	568,264	506,326		
Other Amounts to be Raised	67,272	67,272	131,809	60,239	(71,570)	-54.3%
Cherry Sheet Offset	67,272	67,272	131,809	60,239		
Other Deficits	0	0	0	0		
State and County Charges	1,105,297	1,105,839	915,559	1,111,137	195,578	21.4%
Air Pollution Districts	3,721	3,721	3,797	3,884		
RMV Non-Renewal Surcharge	15,860	15,860	15,080	15,080		
Regional Transit	133,477	133,477	132,517	142,108		
Special Education	20,875	98	102	14,864		
School Choice Sending Tuition	549,502	496,536	527,352	525,773		
Charter School Sending Tuition	381,862	456,147	236,711	409,428		
Allowance for Tax Abatements & Exemptions	300,000	209,828	300,000	300,000	-	
Other Funding Uses - Particular Purposes	0	0	810,000	60,000	(750,000)	-92.6%
OPEB Trust	0	0	55,000	60,000		
Contract Tree Care	0	0	100,000	0		
Building Improvement Fund	0	0	275,000	0		
Stabilization Fund	0	0	380,000	0		
Capital Improvement Plan	1,812,000	1,812,000	2,001,840	2,885,000	883,160	44.1%
TOTAL EXPENDITURES	43,605,762	42,280,846	44,715,898	46,774,886	2,058,988	4.6%



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 FY2020 audit reports that unassigned fund balance "represents approximately 11% percent of the total fiscal year 2020 general fund expenditures." The Town's audits can be viewed on its website. The increase each year is part of 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

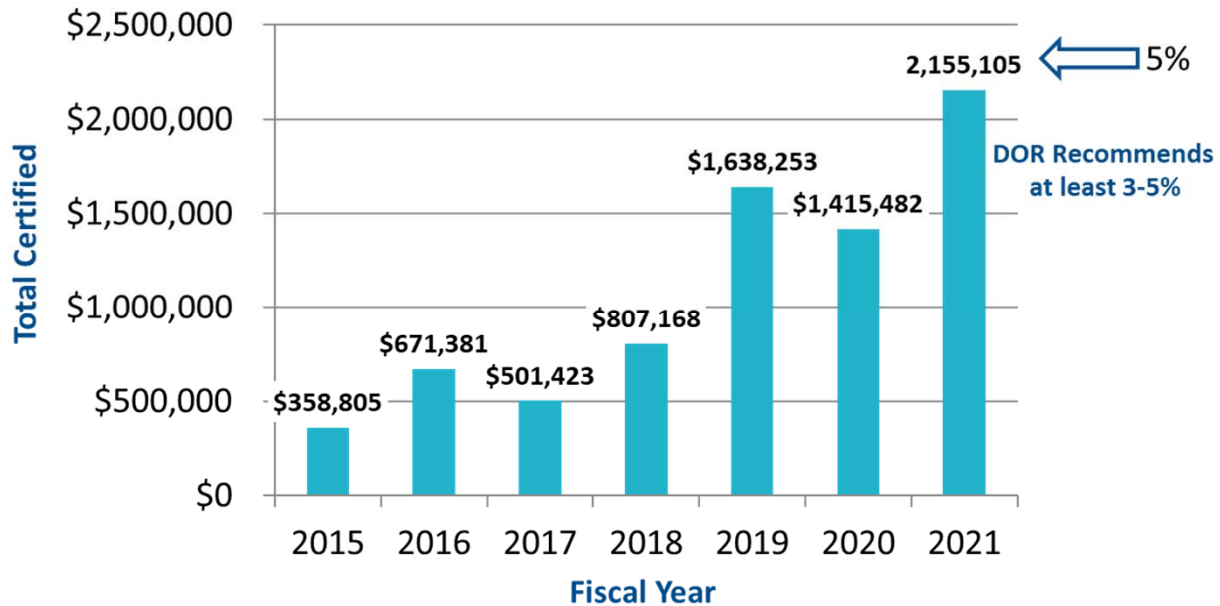
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2022 proj.	6,347,542	8,124,853	28.0%	1,777,311
FY2021 proj.	4,959,017	6,347,542	28.0%	1,388,525
FY2020	3,673,075	4,959,017	35.0%	1,285,942
FY2019	3,080,975	3,673,075	19.2%	592,100
FY2018	2,388,427	3,080,975	29.0%	692,548

B. WATER/SEWER ENTERPRISE UNRESTRICTED FUND BALANCE

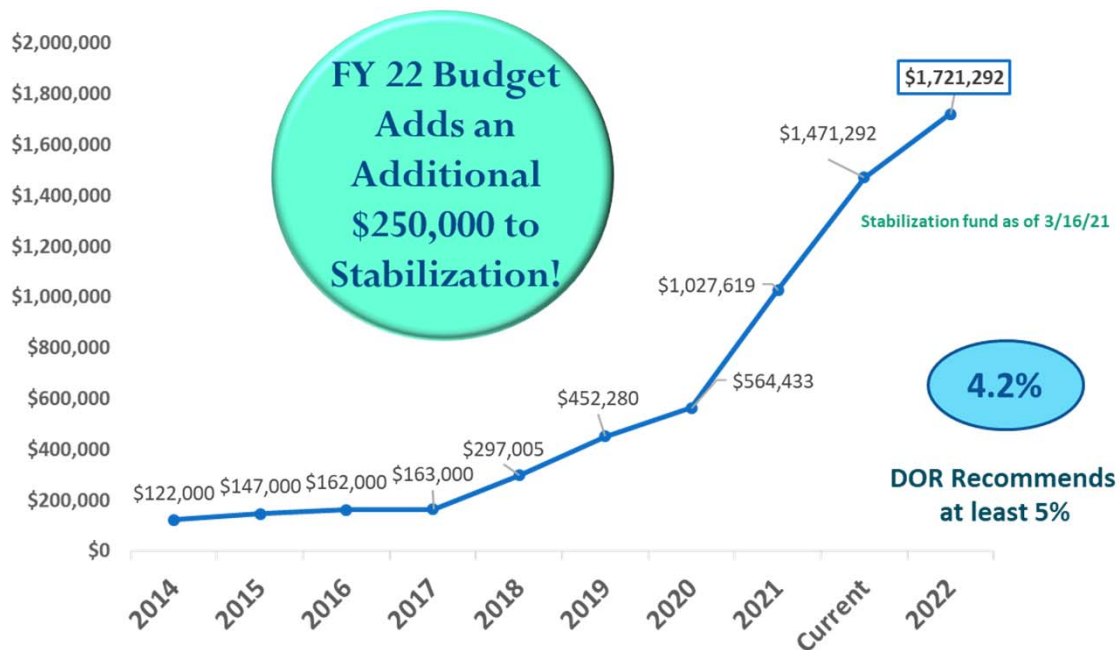
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2022 proj.	858,351	815,433	-5.0%	(42,918)
FY2021 proj.	953,723	858,351	-10.0%	(95,372)
FY2020	1,399,942	953,723	-31.9%	(446,219)
FY2019	1,428,793	1,399,942	-2.0%	(28,851)
FY2018	1,556,680	1,428,793	-8.2%	(127,887)



Fund Balance/Free Cash Trends



Stabilization Fund Trend





Revenue & Expenditure History FY2015-FY2019

REVENUES	FY15	FY16	FY17	FY18	FY19
TAXATION (RE/PP):	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Tax Levy	18,765,406	19,494,796	20,270,648	21,064,981	22,237,627
Prop 2-1/2 Allowable Increase	469,135	487,370	506,766	526,625	555,941
Excess Levy Reserve	(4,823)	(8,981)	(2,927)	(222,662)	(359,498)
New Growth	260,255	288,482	287,567	646,021	485,354
Capital Exclusion	-	810,000	-	-	-
Debt Exclusion	492,620	492,170	493,595	493,945	502,370
CHERRY SHEET-STATE AID:					
Chapter 70-State Education Aid	10,258,149	10,306,499	10,408,194	10,461,744	10,514,754
Charter Tuition Reimbursement	69,970	57,945	25,897	41,907	17,860
Unrestricted General Government Aid (aka Lottery)	1,829,715	1,895,585	1,977,095	2,054,202	2,126,099
Other Non-Offset State Aid	221,549	232,272	220,379	221,088	134,689
Other Offset State Aid	72,023	46,135	50,513	103,967	95,256
MSBA Reimbursement	404,404	404,404	404,404	404,404	404,404
LOCAL REVENUE:					
Local Receipts	2,453,523	2,673,656	2,566,411	2,878,874	3,322,844
Sewer Indirect Costs	-	-	-	-	-
TOTAL REVENUE	35,291,926	37,180,334	37,208,542	38,675,095	40,037,699
EXPENDITURES					
OTHER NON-SCHOOL EARMARKED EXPENSES:					
Other Non-Offset State Aid(State Earmarked)	221,549	232,272	220,379	221,088	134,689
Capital Exclusion	-	810,000	-	-	-
Debt Exclusion	492,620	492,170	493,595	493,945	502,370
MSBA Reimbursement	404,404	404,404	404,404	404,404	404,404
Total Non-School Earmarked Expenses:	897,024	1,706,574	897,999	898,349	906,774
NON-APPROPRIATED EXPENSES:					
Allowance for Abatements/Exemptions (Overlay)	229,345	226,658	406,829	312,315	1,003,649
Overlay Deficits of Prior Year	940	28,634	29,213	-	-
Educational/Library Offsets	72,023	46,135	50,513	103,967	95,256
State & County Charges	91,595	104,957	111,280	124,049	135,895
School Choice Sending Tuition	363,396	381,920	423,195	418,514	508,934
Charter School Sending Tuition	401,896	419,414	341,538	339,665	246,530
Special Ed Assessment	1,045	-	13,099	5,590	15,186
Total Non-School Earmarked and Non-Appropriated Expenses	1,160,240	1,207,718	1,375,667	1,304,100	2,005,450
TOTAL AVAILABLE FOR OPERATIONS	33,234,662	34,266,042	34,934,876	36,472,646	37,125,476
<i>Change over prior year</i>	1,022,591	1,031,380	668,834	1,537,770	652,829
<i>% change over prior year</i>	3.175%	3.103%	1.952%	4.402%	1.790%



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 MSBA reimbursement will end in FY23.
- Local Receipts are projected to rebound after the pandemic in FY23 forward, particularly Motor Vehicle Excise, Meals tax and Medicaid Reimbursement.
- Since the Cannabis Control Commission has previously stated the Community Impact Fees could expire, that fee has been removed from local receipts in FY24.

Some notes on the expenditure side:

- The Chaffee School debt is off the books in FY24.
- Health insurance is projected to increase as much as 10% in FY23 with the loss of Fallon in the market. This has caused the other operating budgets to increase only very slightly (2% or less) in FY23.
- By FY26 most budgets are able sustain a 3% increase.

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



Financial Forecast - Revenues

	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
PROPERTY TAX					
Prior Year Tax Levy Limit	25,030,860	25,881,632	26,753,672	27,647,514	28,563,702
2.5% increase	625,772	647,041	668,842	691,188	714,093
Prop 2 1/2 Override	-	-	-	-	-
New Growth	225,000	225,000	225,000	225,000	225,000
Tax Levy Limit Total	25,881,632	26,753,672	27,647,514	28,563,702	29,502,794
Debt Exclusions (Exisiting)	407,306	381,916	495,555	496,558	491,728
Maximum Allowable Levy	26,288,938	27,135,588	28,143,069	29,060,259	29,994,522
Excess Levy Capacity	(335)	(347)	(2,039)	(426)	(1,478)
TOTAL Actual Tax Levy	26,288,603	27,135,241	28,141,030	29,059,833	29,993,044
STATE AID Cherry Sheet					
Chapter 70 Education Aid	10,613,784	10,656,239	10,698,864	10,741,660	10,784,626
Charter Tuition					
Reimbursement	64,134	76,704	76,704	76,704	76,704
School Choice Tution Offset	32,550	58,000	58,000	58,000	58,000
Unrestricted General					
Government Aid	2,259,927	2,339,024	2,420,890	2,505,621	2,593,318
Veterans Benefits	126,486	115,000	115,000	115,000	115,000
Exemptions VBS and Elderly	90,007	90,000	90,000	90,000	90,000
State Owned Land	9,976	10,000	10,000	10,000	10,000
Public Libraries Offset	27,689	28,000	28,000	28,000	28,000
MSBA Reimbursement	404,404	404,404	-	-	-
TOTAL Cherry Sheet	13,628,957	13,777,372	13,497,458	13,624,985	13,755,648
LOCAL RECEIPTS					
Motor Vehicle Excise	1,735,000	1,825,000	1,875,000	1,925,000	1,975,000
Boat Excise	-	-	-	-	-
Meals Excise Tax	120,000	160,000	165,000	170,000	175,000
Cannabis Excise Tax	125,000	200,000	250,000	300,000	350,000
Interest and Penalties	125,000	130,000	135,000	140,000	145,000
In Lieu of Taxes	-	-	-	-	-
Fees	132,000	155,000	160,000	165,000	170,000
Cannabis Impact Fee	125,000	125,000	-	-	-
Rental Fees	160,000	160,000	160,000	160,000	160,000
Departmental Fees	52,000	55,000	57,500	60,000	62,500
Licenses/Permits	41,000	41,000	42,000	43,000	44,000
Fines and Forfeits	45,000	45,000	46,000	47,000	48,000
Investment Income	35,000	35,000	40,000	45,000	50,000
Medicaid Reimbursement	145,000	150,000	160,000	170,000	200,000
Miscellaneous Recurring	5,000	5,000	5,000	5,000	5,000
Miscellaneous Non-Recurring	-	-	-	-	-
TOTAL Local Receipts	2,845,000	3,086,000	3,095,500	3,230,000	3,384,500



Financial Forecast – Revenues (cont.)

OTHER FUNDING SOURCES - Available Funds	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Ambulance RRFA	775,000	790,000	805,000	820,000	835,000
Building Inspector Revolving	110,000	115,000	120,000	125,000	130,000
Board of Health Revolving	70,000	70,000	72,500	75,000	77,500
WRTA RRFA	15,000	15,000	16,000	17,000	18,000
OTS Donation Account	-	-	-	-	-
PEG Access Funds	120,000	120,000	120,000	120,000	120,000
FEMA	-	-	-	-	-
Cemetery Perpetual Care	-	-	-	-	-
Free Cash (for Capital Program)	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Borrowing	685,000	-	-	-	-
TOTAL Other Funding Sources	3,475,000	2,810,000	2,833,500	2,857,000	2,880,500
ENTERPRISE FUNDS					
Sewer	440,132	451,135	462,414	473,974	485,823
Water	97,194	89,500	86,400	83,500	81,000
TOTAL Enterprise Funds	537,326	540,635	548,814	557,474	566,823
TOTAL REVENUES	46,774,886	47,349,248	48,116,302	49,329,292	50,580,516



Financial Forecast – Expenditures

	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Operating Budget					
Moderator	1,800	1,800	1,800	1,800	1,800
Selectmen	44,650	44,650	45,543	46,682	47,849
Town Manager	415,691	415,691	426,083	436,735	447,654
Finance Committee	101,300	119,873	121,791	124,823	127,951
Finance Department	1,137,122	1,148,493	1,171,463	1,200,750	1,230,768
Legal	100,000	100,000	100,000	100,000	100,000
Human Resources	163,157	164,789	168,084	172,286	177,455
Town Clerk	221,762	226,197	230,721	236,489	243,584
Land Management	428,629	432,915	441,574	452,613	466,191
Memorial Hall	130,920	131,000	133,620	136,961	141,069
TOTAL General Government	2,745,031	2,785,408	2,855,044	2,926,420	2,999,580
Police	2,752,951	2,808,010	2,878,210	2,970,313	3,065,363
EMS/Fire	1,922,727	1,961,182	2,010,211	2,070,517	2,136,774
Emergency Operation Center	3,889	4,000	4,000	4,000	4,000
Animal Control	81,880	83,518	85,606	87,746	90,378
TOTAL Public Safety	4,761,447	4,856,709	4,978,027	5,132,576	5,296,515
School Dept	18,775,975	19,104,555	19,524,855	20,091,076	20,693,808
Bay Path	1,496,027	1,525,948	1,564,096	1,603,199	1,643,279
Total Schools	20,272,002	20,630,502	21,088,951	21,694,274	22,337,086
Public Works Dept	3,337,280	3,404,026	3,489,126	3,600,778	3,723,205
Municipal Utilities	415,000	420,000	428,400	439,110	450,088
TOTAL Public Public Works	3,752,280	3,824,026	3,917,526	4,039,888	4,173,292
Council on Aging	177,992	181,552	186,091	190,743	196,465
Veteran's	233,100	237,762	243,706	249,799	257,293
TOTAL Human Services	411,092	419,314	429,797	440,542	453,758
Library	472,113	481,555	491,186	503,466	518,570
Community Center	268,500	273,870	279,347	286,331	294,921
Historical Commisison	1,250	1,250	1,250	1,250	1,250
Celebrations	9,000	9,000	9,000	9,000	9,000
TOTAL Culture and Recreation	750,863	765,675	780,784	800,047	823,741



Financial Forecast – Expenditures (cont.)

	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Debt Service	1,360,523	1,370,000	1,140,488	1,135,750	1,096,245
Employee Benefits/Insurance	7,678,946	8,298,155	8,505,609	8,718,249	8,936,205
PEG Access	120,000	120,000	120,000	120,000	120,000
Sewer	409,132	420,135	431,414	442,974	454,823
Water	97,194	89,500	86,400	83,500	81,000
TOTAL Enterprise Funds	506,326	509,635	517,814	526,474	535,823
Other Amounts to be Raised					
Cherry Sheet Offset	60,239	86,000	86,000	86,000	86,000
Other Deficits					
State and County Charges					
Air Pollution Districts	3,884	3,934	3,984	4,034	4,084
RMV Non-Renewal Surcharge	15,080	16,733	16,733	16,733	16,733
Regional Transit	142,108	147,792	155,182	162,941	171,088
Special Education	14,864	14,864	14,864	14,864	14,864
School Choice Sending Tuition	525,773	526,000	526,000	526,000	526,000
Charter School Sending Tuition	409,428	409,500	409,500	409,500	409,500
TOTAL State and County	1,111,137	1,118,823	1,126,263	1,134,072	1,142,269
Allowance for Tax Abatements & Exemptions	300,000	300,000	300,000	300,000	300,000
Other Funding Uses - Particular Purposes					
OPEB Trust	60,000	65,000	70,000	75,000	80,000
Contract Tree Care					
Building Improvement Fund					
Stabilization Fund					
TOTAL Funding Uses	60,000	65,000	70,000	75,000	80,000
Capital Improvement Plan	2,885,000	2,200,000	2,200,000	2,200,000	2,200,000
TOTAL EXPENDITURES	46,774,886	47,349,248	48,116,302	49,329,292	50,580,516



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 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 Leaders, Department Heads and town staff at all levels.

Department Description

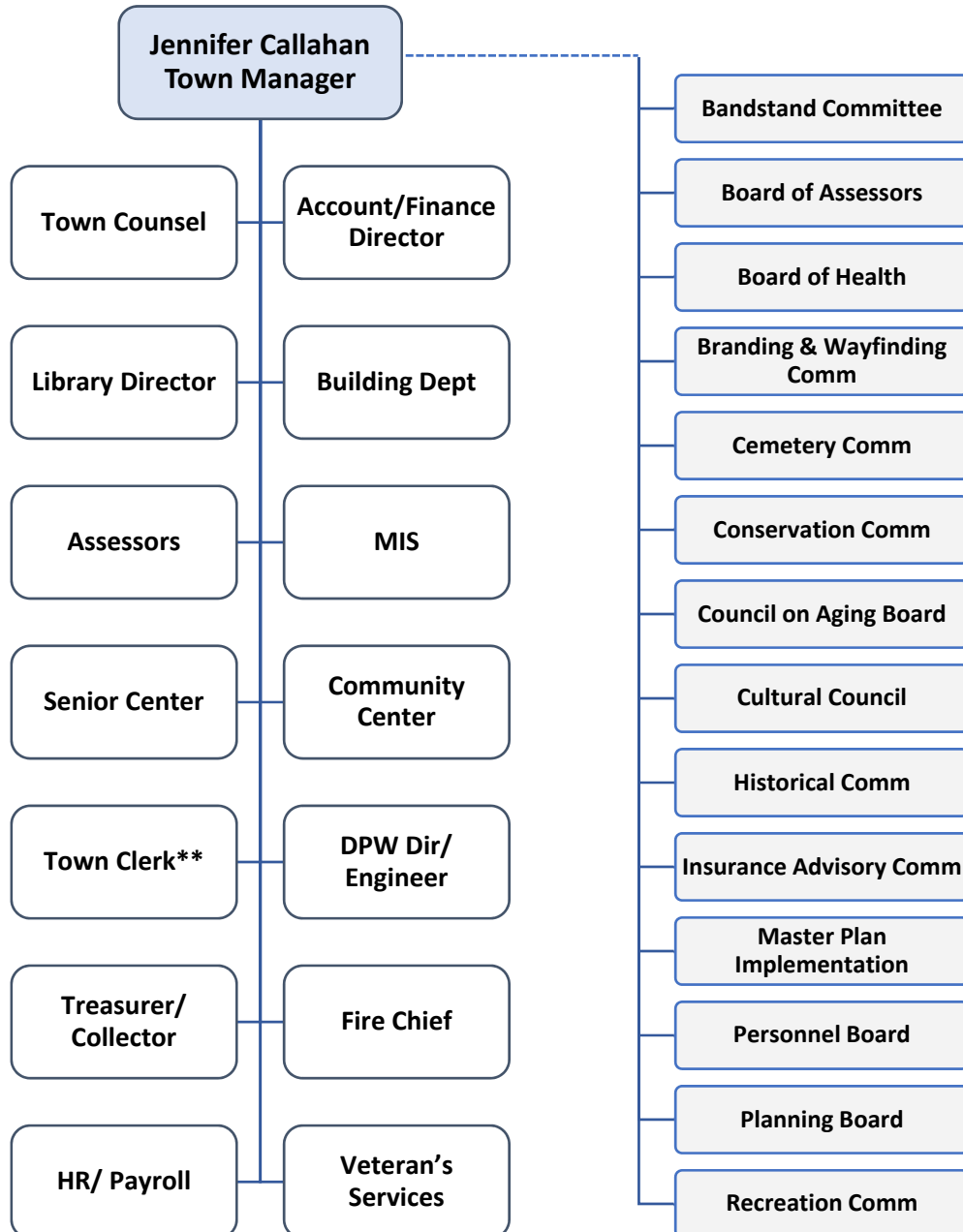
The Town Manager is the chief administrative and financial officer of the Town, managing the day-to-day operations of the Town including finance, public safety, public service, and public works. The Manager supports and mentors all Town Departments. The Town Manager is appointed by a five-member Board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

Mr. John Saad (1944-2021) served as a selectman in Oxford for 43 years. His passion and advocacy for the Town earned him the nickname "Mr. Oxford", and his dedication to the community will be sorely missed. Mr. Saad, a veteran of the U.S. Army, is pictured at the Town's Memorial Day celebration at right.
Source: Town of Oxford





Town Manager
Organizational Chart





FY20 Accomplishments:

- Reorganization of the Facilities division of the Department of Public Works
- Engaged with IT consultants to modernize Oxford's technology infrastructure
- Obtained Green Communities Designation, Mass. Historic Commission grant for library repairs, funding for Oxford Dog Park, and MassWorks grant for Harwood Street signal
- Adopted Financial Best Practices to increase reserves and formulated a 5-Year Capital Plan
- Establish Human Resources Department and launched series of staff development and appreciation events
- Overhauled budget presentations, Town Meeting materials, and Town Meeting preparations
- Renegotiated Cannabis agreements resulting in a \$500k increase in revenue

FY21 Accomplishments:

- **Goal #1:** Successfully managed the Town of Oxford through COVID-19 Pandemic
- **Goal #2:** Filled key vacancies in Town, including the Town Planner, DPW Director, Town Clerk, Senior Center Director, Director of Public Health, and Community Center Director
- **Goal #3:** Increased road improvement funding by \$500k for the fourth consecutive year
- **Goal #4:** Converted the Town to cloud-based Office 365
- **Goal #5:** Held the first Tax Title Auction in years, generating \$650K in revenue
- **Goal #6:** Negotiated PILOT Agreement with solar company avoiding Appellate Tax Board liability of \$700k and generating \$6M in revenue over 30 years
- **Goal #7:** Reorganized PEG Cable services, hiring a internal Media Production Coordinator and increasing YouTube and social media presence

FY22 Goals

Goal #1	Objective	Measurement	Timing
Fully reopen all municipal sectors that were impacted by the COVID-19 pandemic and offer a wide-range of community services	Restore internal functionality and community offerings to pre-COVID levels to regain efficiencies and level of service to the community	Audit and identification of any internal deficits vs. pre-COVID levels	6/30/2022



Goal #2	Objective	Measurement	Timing
Continue to pursue grant opportunities for Capital Improvement projects and secure maximum Federal funding to offset COVID-19 budget impacts	Maximize funding to deliver improved services by completing capital improvement projects and offsetting COVID-19 related budget deficits or outlays	# of grant applications submitted, and trend vs. prior years	6/30/2022
		Grand funds received, and trend vs. prior years	

Goal #3	Objective	Measurement	Timing
Execute major Capital Plan of \$3M in projects	Improve services by completing prioritized projects	Execution of Capital Plan on time and budget	6/30/2022

Goal #4	Objective	Measurement	Timing
Increase public outreach and communications	Increase awareness and engagement among residents and businesses via quarterly 'Onward Oxford' newsletters	Quarterly online publication of 'Onward Oxford' e-newsletter, and annual distribution of at least one edition via mail/hard copy to all residents/businesses. Host quarterly 'Onward Oxford' audiovisual series	6/30/2022
	Identify opportunities to improve quality of life for residents and businesses	Host 2-3 neighborhood walks with Department Heads	
	Help business owners improve operations through education and information sharing	Host "Brown Bag" business lunch series, featuring visits to local companies	



Goal #5	Objective	Measurement	Timing
Reorganize Office of Land Management	Recruit & Hire licensed or certified professionals to oversee departmental operations and develop and implement strategic objectives for inspectional services, public health and planning and zoning	Hire a Building Commissioner, Public Health Director and Director of Planning and Econ Development	6/30/2022
		Develop and follow a training schedule for new hires	
	Consolidate and minimize records kept on file for planning/zoning, building/inspection	Create a list of all public records to be slated for destruction	
		Gain approval for record destruction from Secretary of State for non-permanent records	

Goal #6	Objective	Measurement	Timing
Improve Parks & Recreation areas and significantly increase Community events	Enhance residents' quality of life through area improvements and programming	Prioritize and plan for improvements	6/30/2022
		# and detail on completed improvements	
		# community events planned and executed	



FY22 Budget

Selectman	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Manager
Salaries				
Selectman	10,500	5,500	15,500	15,500
Administrative Assistant*	85,482	-	-	-
Total Salaries	95,982	5,500	15,500	15,500
Services & Supplies				
Town Meeting	3,873	3,000	3,000	3,000
Professional Services	3,015	20,000	15,000	15,000
Supplies & Miscellaneous	885	3,400	3,400	3,000
Travel	3,436	3,500	3,500	3,000
Advertising	405	650	650	650
Education & Dues	450	550	1,150	1,000
Commendations	501	500	1,000	1,000
Town Report	2,500	2,000	2,550	2,500
Total Service & Supplies	15,065	33,600	30,250	29,150
Capital Outlay				
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Selectmen	111,047	39,100	45,750	44,650
* Moved to Town Manager Budget				
Town Manager				
Salaries				
Town Manager	143,872	146,506	144,731	144,731
Assistant Town Manager	74,959	85,000	85,093	85,000
Administrative Staff	65,350	127,715	141,018	141,000
Contractual Stipends	12,047	4,000	4,000	4,000
Total Salaries	296,228	363,221	374,842	374,731
Services & Supplies				
Professional Services	24,222	30,000	28,000	28,000
Supplies & Miscellaneous	792	3,500	3,460	3,460
Travel	1,376	2,000	1,500	1,500
Advertising	-	2,000	2,000	2,000
Education & Dues	5,478	6,000	6,000	6,000
Total Service & Supplies	31,868	43,500	40,960	40,960
Capital Outlay				
Improvements & Repairs	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Town Manager	328,096	406,721	415,802	415,691
Legal Services				
Services & Supplies				
Legal Services	85,367	95,000	100,000	100,000
Total Service & Supplies	85,367	95,000	100,000	100,000
Total Legal Services	85,367	95,000	100,000	100,000
Total - Executive Office	524,510	540,821	561,552	560,341



Departmental Trends:

Description	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
Certified Free Cash	501,423	807,168	1,638,253	1,415,482	2,155,105	
Stabilization Fund Balance	163,000	287,005	452,280	564,433	1,027,619	1,721,292
Capital Program Funding	929,061	1,694,750	907,150	1,812,000	2,221,468	3,104,628
OPEB Fund	3,698,004	3,944,995	4,240,909	4,408,405	5,027,082	



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

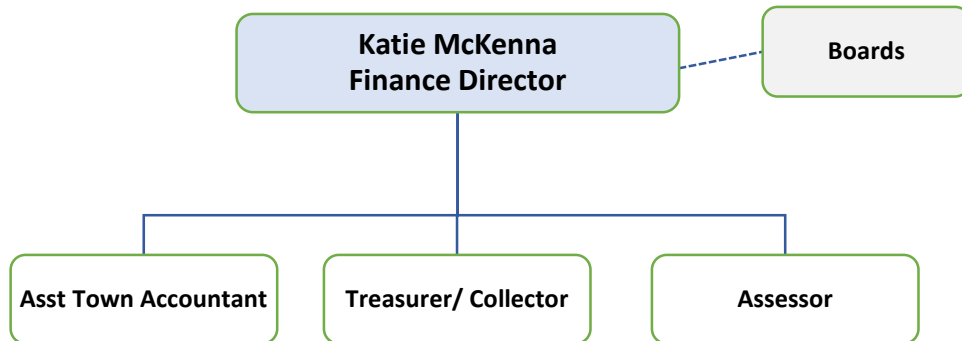
The office serves as an internal service department processing all invoices and reviewing all payrolls; reconciling cash, receivables and special fund balances with the Treasurer/Collector; assisting/advising the Town Manager on financial matters, specifically, budgetary, M.G.L.'s, and Town Meeting warrant 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



FY20 Accomplishments

- Free Cash for July 1, 2019 was certified with the Massachusetts Department of Revenue at \$1,415,482 and Sewer/Water Retained Earnings of \$91,535/\$416,157 on September 6, 2019.
- Worked with the independent auditor, Roselli, Clarke & Associates, to complete the audit of the Town's financials by October 31, 2019.
- Schedule A was submitted and approved by the Department of Revenue by September 30, 2019.
- Established and maintained new COVID-19 funds and organized reporting.

FY21 Accomplishments

- **Goal #1:** Create Financial Policies and Procedures Document. *Status: Completed March 2021.*
- **Goal #2:** Continue to streamline services and procedures to reduce costs. *Status: Ongoing*
- **Goal #3:** Completion of new GFOA Budget Document. *Status: In process for completion for FY22 Budget*
- **Goal #4 :** Implement programs to improve bond rating and overall financial management. *Status: Ongoing*



FY22 Goals

Goal #1	Objective	Measurement	Timing
Submit GFOA Budget Document	Submit GFOA document by deadline	On-time submission and receipt of GFOA award	6/30/2022

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	6/30/2022

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	6/30/2022

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	6/30/2022



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Chief Financial Officer	102,504	104,257	106,569	106,569
Assistant Town Accountant	61,124	62,320	63,987	63,987
Senior Accountant	-	23,023	-	-
Senior Clerk	12,431	-	-	-
Total Salaries	176,059	189,600	170,556	170,556
Services & Supplies				
Audit/Actuarial Services	57,000	58,500	59,500	58,500
Supplies & Miscellaneous	215	500	500	500
Travel	628	500	550	500
Education & Dues	719	2,500	3,000	2,500
Total Service & Supplies	58,562	62,000	63,550	62,000
Capital Outlay				
Improvements & Repairs - Treasury/Collections	-	-	-	-
Equipment - Treasury/Collections	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Finance Department-Accounting	234,621	251,600	234,106	232,556

Departmental Trends

	FY2017	FY2018	FY2019	FY2020	FY2021
Stabilization Balance	297,005	452,280	564,433	1,027,619	1,471,292
Capital Stabilization	-	-	-	-	200,100
OPEB	3,698,005	3,944,995	4,240,910	4,408,406	5,027,093
Free Cash (7/1/yy)	501,423	807,168	1,638,253	1,415,482	2,155,105
Prop 2 1/2 Increase	506,766	526,625	555,941	581,973	603,166
New Growth	287,567	646,021	485,354	265,736	301,063
Excess Levy	2,927	222,662	359,498	4,823	15,245



Assessors

Contact Information	Phone & Email	Location
Chris Pupka Assessor	508-987-6036 assessor@oxfordma.us	Town Hall 325 Main Street Oxford, MA 01540

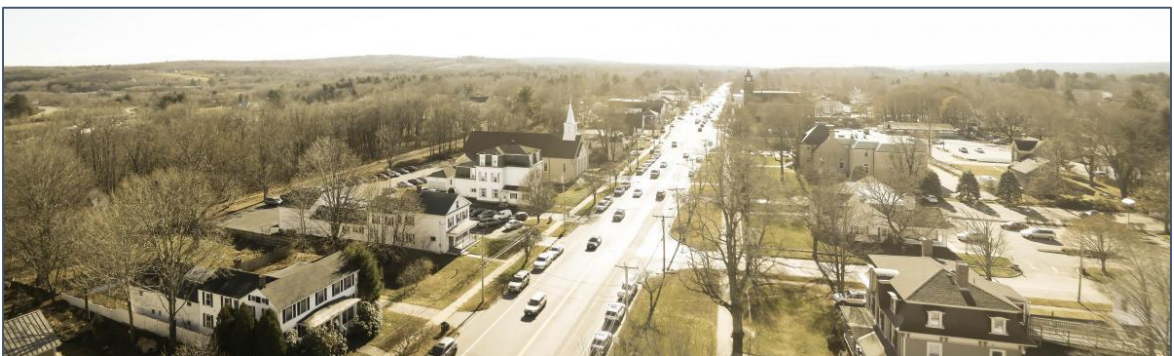
Mission Statement

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:

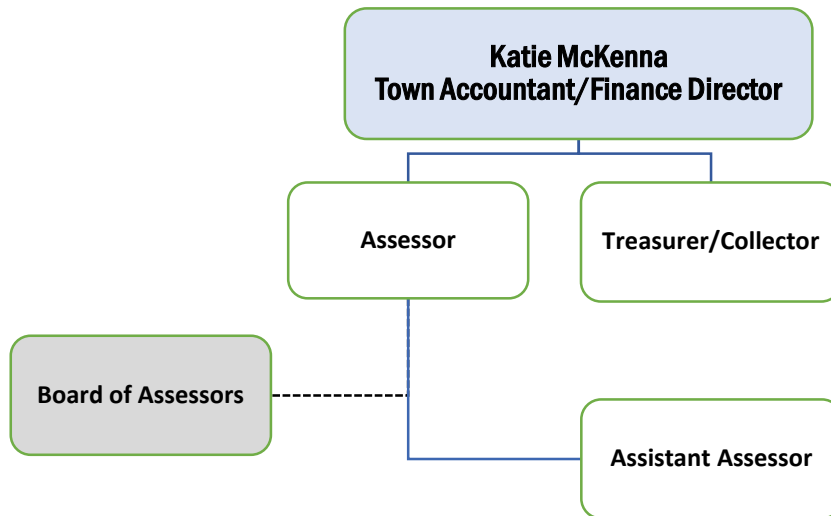
- Ensuring all classes of property are valued fairly and assessed equitably;
- Processing abatements and exemptions on real and personal property tax bills and motor vehicle excise tax bills;
- Conducting cyclical and building permit visits to real property;
- Updating ownership of real property with 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



Historic view of Main Street. Source: Town of Oxford



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

FY20 ACCOMPLISHMENTS

- Staff is trained for operational use on new software.
- Redesigned forms and reports to fit within new software platforms.
- Coordinated outreach through the Senior Center for exemptions.

F21 ACCOMPLISHMENTS

- **Goal #1:** Continue to learn new software utilities, options, and functionality as we work through our second full billing cycle with the software. *Status: This is a continuous process as we look to simplify and streamline our operations.*
- **Goal #2:** Purge Old Records. *Status: Update: We have permission to destroy all documents no longer under retention requirements. 85% of documents are sorted and boxed up for recycling or where necessary, bulk shredding.*



FY22 Goals

Goal #1	Objective	Measurement	Timing
Benefit from improved functionality of up to date, modern software	Ensure staff takes advantage of new software to increase work efficiency	# of spreadsheets or other tracking documents eliminated	7/1/2021-6/30/2022
		Identification of underutilized software programs /functionality	

Goal #2	Objective	Measurement	Timing
Networking for learning	Communicate with other municipalities to identify systems or processes that eliminate work errors, or tackle other challenges	# of contacts made; # of communications	7/1/2021 - 6/30/2022
		# of offline processes converted to online	

Goal #3	Objective	Measurement	Timing
Purge old records	Complete the purging of old records no longer under retention requirements	Volume of files discarded; Shelves emptied	6/30/2022
		Volume of files recycled or shredded	



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Manager
Salaries				
Board of Assessors	1,000	1,000	1,000	1,000
Assessor	80,654	86,105	88,637	88,637
Assistant Assessor	55,656	104,959	110,245	110,245
Data Collection Clerk	48,348	-	-	-
Total Salaries	185,658	192,064	199,882	199,882
Services & Supplies				
Map Updating	3,800	3,800	4,500	4,500
Field Appraisals	20,800	17,850	18,000	18,000
Supplies & Miscellaneous	1,724	2,200	2,400	2,400
Abstracts & Deeds	44	200	200	200
Travel	93	275	275	275
Education & Dues	340	645	645	645
Total Service & Supplies	26,801	24,970	26,020	26,020
Capital Outlay				
Improvements & Repairs	-	-	-	-
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Finance Department-Assessors	212,459	217,034	225,902	225,902



Departmental Trends

	FY 17	FY 18	FY 19	FY 20
Number of approved and processed statutory exemptions	207	193	124	208
Value of approved and processed statutory exemptions	154,407	148,014	163,628	173,569
Number of personal property excise tax abatements	0	2	3	4
Value of personal property excise tax abatements	0	227	3,003	121,199*
Number of real estate excise tax abatements	29	12	19	43
Value of real estate excise tax abatements	57,087	28,190	31,557	48,227
Number of motor vehicle excise tax abatements	720	612	468	444
Vale of motor vehicle excise tax abatement	66,211	59,255	67,413	47,419



Treasurer/Collector

Contact Information	Phone & Email	Location
Jillian K. Connor 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.

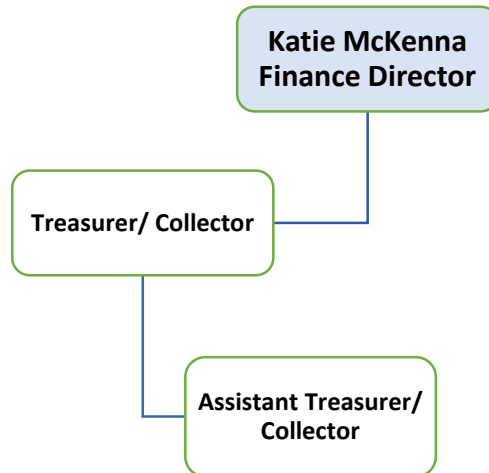


Oxford Town Hall. Source: Town of Oxford



Finance Department – Treasurer/Collector

Organizational Chart



FY20 Accomplishments

- Smooth transition of all new staff after the retirement of both full time office employees at the end of 2019.
- Maintained processing of daily payments and deposits throughout the Covid19 pandemic.
- Worked with other departments to streamline online payments for various town functions to better serve the community while town offices were closed to the public.
- Signed on with a new tax title attorney who has amplified the collection process and resulted in more tax title redemptions

FY21 Accomplishments

- **Goal: #1** To hold a public auction for tax foreclosure properties owned by the town before the end of FY21. *Status: Auction held at Carbuncle Beach house on May 7th 2021. Generated over \$600,000 for free cash next year.*
- **Goal: #2** To complete prior year tax takings for FY20 before the end of FY21. *Status: Completed on March 12, 2021.*
- **Goal: #3** To complete subsequent tax takings within the fiscal year for FY21. *Status: Completed June 9, 2021.*



FY22 Goals

Goal #1	Objective	Measurement	Timing
Timely processing of FY21 Tax Takings	Improve collection efforts and speed of repayment by processing the FY21 Tax Takings earlier in the year	100% of properties to be removed from FY21 tax rolls and transferred to tax title	8/1/21-11/1/21

Goal #2	Objective	Measurement	Timing
Assistant Collector Certification	Have the Assistant Treasurer/Collector become certified by the Massachusetts Collector Treasurer Association	Application submission is complete	7/1-21-12/31/21
		Complete classes	
		Pass exam certification	

Goal #3	Objective	Measurement	Timing
Improve organization of commitment books	Organizing town commitment books by year is more effective when looking at multi year trends and addressing resident questions inquiries	To have all years in numerical order in one area within the vault	7/1/21-6/30-21



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Treasurer/Collector	88,577	71,016	73,510	73,510
Assistant Treasurer/Collector	48,943	49,425	50,889	50,889
Senior Clerk	36,537	-	-	-
Total Salaries	174,057	120,441	124,399	124,399
Services & Supplies				
Professional Services	35,768	40,550	45,000	45,000
Banking Fees	200	1,225	1,225	1,225
Supplies & Miscellaneous	1,687	2,000	2,780	2,000
Special Forms	-	400	400	400
Travel	187	400	464	400
Education & Dues	703	1,700	1,740	1,740
Surety/Bond Insurance	796	2,200	2,200	2,200
Tax Title	31,659	15,000	52,600	25,000
Bond Fees	3,906	6,500	6,500	6,500
Total Service & Supplies	74,906	69,975	112,909	84,465
Capital Outlay				
Improvements/Repairs	-	-	-	-
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total - Treasurer/Collector	248,963	190,416	237,308	208,864

Departmental Trends

Description	FY2016	FY2017	FY2018	FY2019
Excise Bills Mailed	16,870	16,899	16,507	17,056
Real Estate Collection percentage through fiscal year	99%	99%	97%	93%
Total Real Estate/Personal Property Bills Mailed	11,729	11,745	11,757	11,778
Total number of properties added to tax title	16	30	28	n/a
Total amount collected through tax title process	\$150,036	\$36,712	\$184,198	\$175,059



Human Resources

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

Mission Statement

The mission of the Human Resources Department is to recruit and maintain an able and highly motivated work force and to assist Town government in operating in a financially responsible and fiscally sound manner. We will achieve this mission by:

- Recruiting, orienting, and developing qualified and motivated employees dedicated to the service of the Oxford community through its Town government;
- Working closely with all departments on personnel matters;
- Promoting fair and equitable application of personnel policies;
- Assisting employees with work-related problems;
- Coordinating a competitive compensation and benefits management program; and
- Encouraging open communication, active participation, and organizational identity.

Department Description

The HR/Payroll department primary function are:

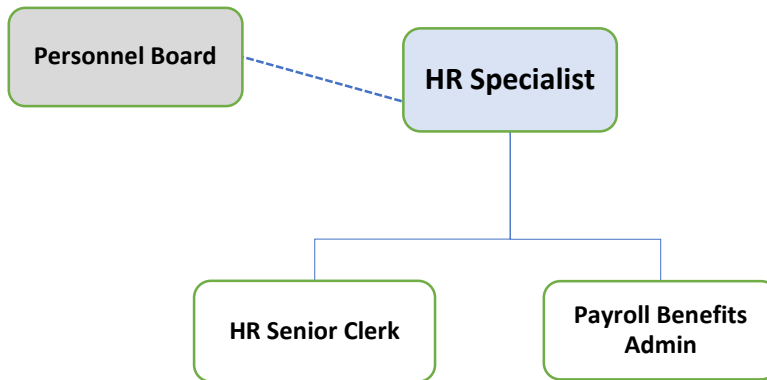
- Recruit and hire personnel
- Process and administer benefits for active employees as well as retirees
- Process biweekly payroll
- Handle unemployment claims
- Handle investigations
- Pay bills as the relate to HR



Town employees participate in an organized turkey-drive. Source: Town of Oxford



Human Resources Organizational Chart



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

FY20 Accomplishments

- Part Time Dispatchers compensated at a flat pay rate equal to a Dispatcher entry level step 1 rate.
- On Call Firefighters compensated at a flat pay rate based upon their position.
- A new pay plan for DPW Department employees introduced in July 2020. New plan creates upward movement by allowing employees to receive additional certifications and licensures. This pay plan provides for annual increases replacing the bi-annual increases under the old pay plan. It also created tiers for job positions such as Light & Heavy Equipment Operators.
- Automation of time off accruals in Harpers Payroll system.
- Hired & Trained PT Senior HR Clerk
- Set up all benefit documents as PDF & created a Benefits Guide Book to give employees access to information on line due to COVID
- Set up Bible to be able to balance payroll before submission to eliminate errors
- Set up Balancing spreadsheet to track ongoing premiums paid for benefits and make sure the Town is receiving these payments
- Currently working on introducing and on boarding module through Harpers
- Maintain detailed spreadsheets on Unemployment costs and recently have attended hearing on the Town's behalf.
- Have set up a payment calculation by day for new hires so as to collect money for prepaid benefits based on date of enrollment
- Sent out the first ever employee profile document to employees to validate information that is contained in payroll system
- Ongoing error correction in Harpers.
- Currently working on new Employee Manual
- Helped train the new HR person at the school department
- Picked up additional school responsibilities i.e. handling all enrolling of school employees in all benefits



FY21 Accomplishments

- **Goal #1:** Implemented Payentry Onboarding Module in Harpers. *Status: Trained all Department Heads on new module, still working on few bugs. To be fully implemented by FY22. Status: Almost completed.*
- **Goal #2:** Open Enrollment reverification. *Status: During this open enrollment period have requested new documentation from all employees both Town and School to review, update, and verify current benefits for employees. To be fully completed by September 1, 2021.*

FY22 Goals

Goal #1	Objective	Measurement	Timing
Introduce new benefits to employees	Improve employee satisfaction and retention by upgrading level of benefits offered	Draft RFQ and receive at least 3 responses for health benefits, and a total of at least 6 responses overall	7/1/21-1/1/22
		Review RFQs and compare to existing plans	
		Identify preferred vendors and sign contracts	
		Schedule benefit orientations	

FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
HR Specialist	76,225	81,053	85,093	85,093
Payroll/Benefits Coordinator	-	-	40,075	40,075
Administrative Assistant	-	24,516	25,489	25,489
Total Salaries	76,225	105,569	150,657	150,657
Services & Supplies				
Physicals	4,289	3,500	3,000	3,000
Supplies & Miscellaneous	2,997	2,500	4,250	4,000
Travel	257	500	500	500
Education & Dues	1,188	6,000	5,200	5,000
Total Service & Supplies	8,731	12,500	12,950	12,500
Capital Outlay				
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Human Resources	84,956	118,069	163,607	163,157



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:

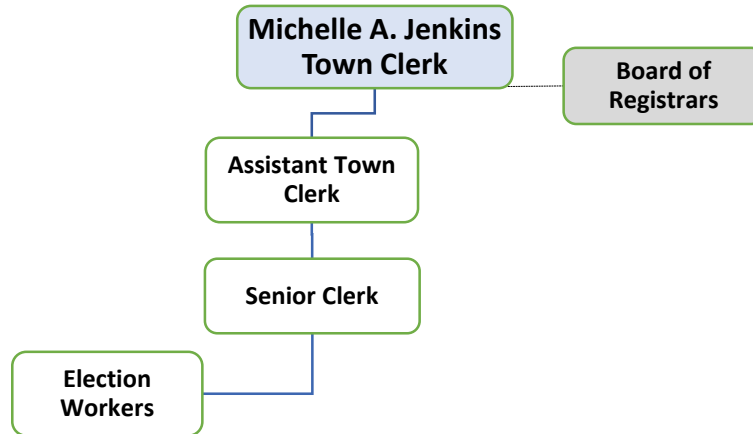
- Issuance of Birth, Death, Marriage Certificates
- Issuance of Marriage Licenses
- Conduct all Local, State and Federal Elections
- Process all voter registration forms
- Conduct Annual and Special Town Meetings
- Maintain the Officials List of the Town, whether elected or appointed
- Issuance of Business 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



Annual Town Meeting and election voter registration 2021. Source: Town of Oxford



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

FY20 Accomplishments None Submitted. Noted In Word Doc That This Was Prior Town Clerk

- One
- Two
- Three

F21 Accomplishments

Goal #1: Implemented the use of new optical scan voting equipment.

Goal #2: Implemented a new Vital Records database, modernizing the office where typewriters are no longer necessary.

Goal #3: Implemented a new Business Certificate(DBA's) database, to improve timely renewals and centralized tracking abilities, enhancing administration of said licenses.

Goal #4: Implemented a new Underground Storage Tank tracking system to streamline the yearly renewal process while ensuring State mandated compliance levels are achieved.

Goal #5: 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”



FY22 Goals

Goal #1	Objective	Measurement	Timing
Utilize the Senior Work Off Program	Having all marriages proactively entered into the database, all or in part by Seniors, will be more efficient for streamlining increased volume of vital records requests.	Avg # of days it takes to enter a marriage into the database	7/1/2021-6/30/2022
		# of Seniors participating ; # of hours of Senior participation	

Goal #2	Objective	Measurement	Timing
Use Poll Pads at elections	Decrease the time it takes to check a voter in at the polling location.	# of poll pads utilized +/- FY21	May, 2022
		Difference in voter check-in times with vs. without poll pads	

Goal #3	Objective	Measurement	Timing
Permanent records filing system	For easier tracking, transition to a filing system that maintains / groups records by department, committee, board, etc. rather than by year.	Adoption of a written document detailing optimal filing process	7/1/2021-6/30/2022
		# of departments/ committee/board, etc. transitioned to new system	

Goal #4	Objective	Measurement	Timing
Historical Records Preservation	Improve the integrity of historic records preservation to ensure longevity of documents	Research and identify preferred storage system	7/1/2021-6/30-2022
		Secure necessary funds to transition all/some records	
		#/% of records transitioned to improved storage system	



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Town Clerk	92,037	97,344	87,637	87,637
Asst. Town Clerk	53,165	56,207	57,125	57,125
Senior Clerk	32,986	40,000	45,027	39,500
Registrars	3,030	3,500	3,500	3,500
Election Clerks	10,284	30,000	20,000	20,000
Total Salaries	191,502	227,051	213,289	207,762
Services & Supplies				
Equipment Maintenance	1,250	1,250	1,250	1,250
Supplies & Miscellaneous	4,565	8,500	6,550	6,550
Travel	293	1,000	1,366	1,300
Bonds & Education	585	785	1,980	1,900
Outside Detail for Elections	352	4,500	2,498	2,500
Election Meals	703	1,500	500	500
Total Service & Supplies	7,748	17,535	14,144	14,000
Total Town Clerk	199,250	244,586	227,433	221,762

Departmental Trends

Description	FY2016	FY2017	FY2018	FY2019
Total Receipts	43,177	50,151	49,322	52,751
Total Credit/Debit/E-Check	4,035	4,933	5,385	6,826
% Credit/Debit/E-Check	9%	10%	11%	13%
Total Vital Records Receipts	11,385	12,125	12,550	14,135
Total Dog/Cat License Receipts	19,908	19,861	19,372	14,490



Land Management

Contact Information	Phone & Email	Location
Patrick Dahlgren (Building); Tony Sousa (Planning) Building Commissioner; Director of Planning	508-987-6045 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, liveable, accessible, and sustainable;
- Providing a one-stop service point for all development-related activities to the public.



Areal view of the Town’s built and open spaces. Source: Town of Oxford



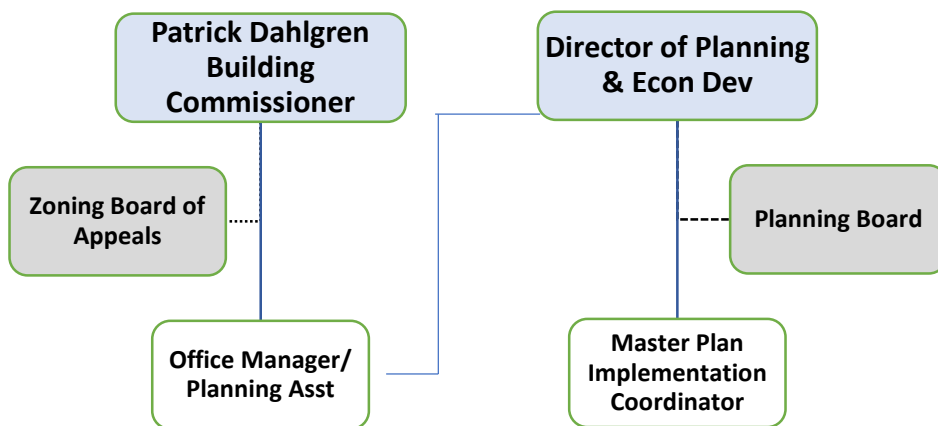
Department Description

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



FY20 Accomplishments

- Amended General By-Law for Registering Vacant and Abandoned Properties
- Implemented Online Fee Scheduling

FY21 Accomplishments

Goal #1: Hire a Planner to ramp up economic development and grant applications. *Status: Completed*

Goal #2: Online permitting. *Status: Completed*

Goal #3: Zoning: Expand Parking Opportunities in the Village Business District. *Status: Completed*

Goal #4: Zoning: Allow for more flexibility in the Cluster Development By-Law. *Status: Completed*

Goal #5: Zoning: Expand Uses in the Industrial Zoning Districts. *Status: Completed*



FY22 Goals

Goal #1	Objective	Measurement	Timing
Become an MVP Community through the state's Municipal Vulnerability Preparedness (MVP) Program	Certification as an MVP Community will help the town boost its climate resiliency by identifying priority projects and becoming eligible for Program grant funding for their implementation.	Grant application submitted. "	5/1/2022
		Receive State approval as an "MVP Community"	

Goal #2	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	9/1/21-12/31/22
		Plan approved by State	

Goal #3	Objective	Measurement	Timing
Create a Housing Production Plan	Successful Plan completion and approval helps the town identify new housing opportunities and meet the State's % affordable housing mandate in a most favorable manner	Final plan submitted to State	6/30/2022
		State approval of plan	10/1/2022

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	7/1/21-6/30-22
		Submit to Planning Board for approval	
		Approval granted	



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Land Management Administrative Assistants	44,005	82,035	82,891	46,000
Director of Planning & Economic Development	-	94,000	99,317	99,317
Planning Assistant	53,795	54,009	56,687	56,687
Building Commissioner/Inspector	51,138	72,473	84,061	80,000
Board of Health	1,500	1,500	1,500	1,500
Public Health Director	50	70,016	94,582	80,000
BOH Nurse	5,160	-	-	-
Total Salaries	155,648	374,033	419,038	363,504
Services & Supplies				
Purchase of Services				
Professional Services	48,401	18,000	54,580	54,580
Supplies & Miscellaneous	742	1,000	1,310	1,000
Travel	2,356	250	2,150	250
Advertising	269	700	700	700
Education & Dues	781	1,300	1,355	1,300
Equipment	-	-	7,295	7,295
Total Service & Supplies	52,549	21,250	60,095	65,125
Total Land Management	208,197	395,283	482,781	428,629

Departmental Trends

Description	FY2018	FY2019	FY2020	FY2021 (Thru Qtr. 3)
Building Permits	508	537	482	436
Zoning Determination Requests	99	88	70	84
Building Inspections	546	540	645	477
Wiring Inspections	765	1322	523	428



Health Department

Contact Information	Phone & Email	Location
Alison Novak Director of Public Health	508-987-6045 ext 5 anovak@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

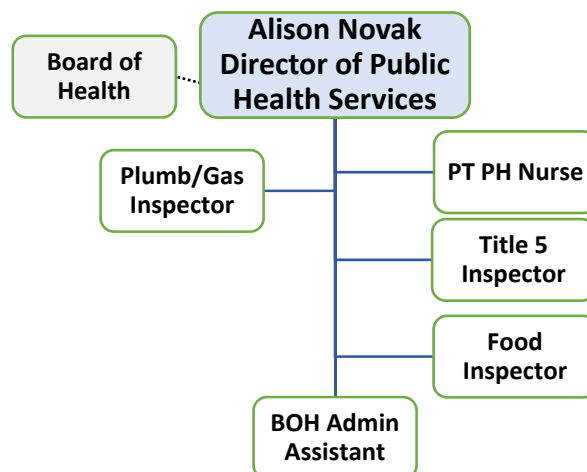


Department Description

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





FY21 Accomplishments

- **Goal #1:** Continue to evaluate traffic operations on Sutton Avenue to manage vehicular conflicts in this section per Master Plan 7.3.B.2. *Status: Traffic count and accident data collected and report completed in December.*
- **Goal #2:** Construct Main Street sidewalk replacement. *Status: Completed.*
- **Goal #3:** Continue to evaluate traffic operations on Sutton Avenue to manage vehicular conflicts in this section per Master Plan 7.3.B.2. *Status: Traffic count and accident data collection ongoing and expected to be completed by the end of May.*

FY22 Goals

Goal #1	Objective	Measurement	Timing
Implement online permitting (carryover from FY21)	This is the final stage of a multi-year e-permitting software, SimpliCITY, implementation project. Online permitting increasing User convenience and staff efficiency	Generate awareness among business owners and provide assistance as needed	July, 2021 – Jun 30, 2022
		#/% of food establishments using online renewal in Spring, 2022	
		Change in % on-time permit renewal and payment, vs. prior years	

Goal #2	Objective	Measurement	Timing
Create an Inspectional Task Force	Create economies of scale and establishment of best practices by fostering collaboration between departments performing inspections	Form Task Force and have completed at least 4 meetings.	Sept. 1,, 2021 – June 30, 2022



Goal #3	Objective	Measurement	Timing
Update Towns Public Health Emergency Preparedness Plan	Perform mandated annual update of Public Health Emergency Preparedness Plan, including Emergency Dispensing Site Plans.	100% completion of Plan, including updates and addition of Drive Through Dispensing Plan	July 1, 2021 – June 30, 2022
		# of town volunteers recruited	
		# of volunteer trainings conducted	
		Successfully complete full-scale exercise at the end of the year	

Goal #4	Objective	Measurement	Timing
Update permitting fee structure	A fee schedule update, increasing Title 5 Inspection fees was approved by the Board of Health in 2021.	Research fee schedules from surrounding towns in the local area	July 1, 2021 – Oct 1, 2021
		Communicate update to affected persons	
		Collected updated amount during next inspection cycle	

Goal #5	Objective	Measurement	Timing
Permit 100% of Oxford's Trailer parks	Create permitting program for Oxford's two trailer parks	Complete inspection and permitting of both trailer parks, annually	July 1, 2021 – June 1, 2022

FY22 Budget

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

Departmental Trends:

Description	FY2018	FY2019	FY2020
BOH Permits	546	540	496



Cable Access

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

Mission Statement

The mission of PEG Access and Town Media Production is to enhance the community through the use of electronic media, and provide access to media production, training, and equipment to residents and employees.

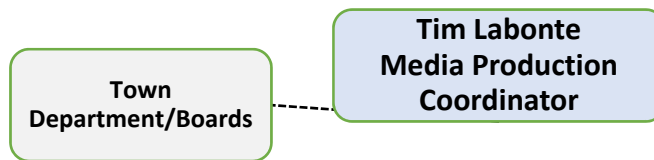
Department Description

The Media Production Coordinator runs the PEG Access playback and production for the Town of Oxford, as well as work with town departments and boards to enhance their media and design needs.





Cable Access Organizational Chart



FY20 Accomplishments

- Assess the status of the Town of Oxford, MA, in regard to video and audio production needs.
- Strategize and purchase equipment to current basic needs of video, audio, and graphic production.
- Research pricing for modern Cable Playback Systems, and HD directing/recording units for Town Hall and School Committee meetings.
- Work with town departments to modernize and improve documents, graphics, and presentations - and organize/update website information. Much needed, especially during a shut-in pandemic.

FY21 Accomplishments

- **Goal #1:** Provide better audio/visual services for the Senior Center Events.
- **Goal #2:** Approved money at town meeting will provide HD directing and recording units at Town Hall and High School.
- **Goal #3:** Approved money at town meeting will provide a playback system at PEG Access Studio.
- **Goal #4:** Have sign company install purchased LED Digital Monument/Signage in front of Town Hall.
- **Goal #5:** Setting up Town Hall Meeting room with HD equipment and better media viewing for audience.



FY22 Goals

Goal #1	Objective	Measurement	Timing
Upgrade technology in multiple meeting/function halls Equip Town Hall Meeting Room with HD equipment	Enhance media/presentation viewing experience for audience	Installation of HD equipment in Town Hall Meeting Room	6/30/2022
		Senior Center equip with portable audio set up for small speaking programs	
		Installation of HD equipment in High School Community Room	
		Permanent audio set -up recording equipment installed in Town Hall Meeting Room	
		Improved user experience reported in all upgrade locations	

Goal #2	Objective	Measurement	Timing
Augment Town database of municipal buildings, monuments and important areas	Record/ photograph missing landmarks to better address future media needs	All remaining media uploaded into Town Database	6/30/2022

Goal #3	Objective	Measurement	Timing
Expand local programming	Expand array of human interest programming for local residents	2 Shows of Original Programming produced and available for viewing	9/1/21-3/1/21
		5-10 episodes of one live program produced and available for viewing	
		5-10 episodes of one edited program produced and available for viewing	

Goal #4	Objective	Measurement	Timing
PEG Access Playback System Install	Enable residents to view properly timed and scheduled programming over the Public, Education, and Government channels, and view bulletins and emergency alerts remotely	Equipment professionally installed, and functioning	9/30/2021



Goal #5	Objective	Measurement	Timing
Digital LED Board – Sign Install	Installation of LED Digital Signage to replace the dated letterboard sign, to enhance viewer experience	Complete professional installation of sign	9/1/2021

FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Media Production Coordinator*	-	-	64,174	64,174
Total Salaries	-	-	64,174	64,174
Services & Supplies				
Professional Services	-	-	6,000	6,000
Supplies & Miscellaneous	-	-	2,000	2,000
Equipment	-	-	75,900	47,826
Total Service & Supplies	-	-	83,900	55,826
Total PEG Access	-	-	148,074	120,000

*New position for FY22

Departmental Trends

This department is newly created for FY2022 as part of the Town's strategic communications plan, so no prior trend information is available.



Public Safety

Police

Animal Control

Fire

Emergency Operations Center



Police

Contact Information	Phone & Email	Location
Anthony P. Saad Chief of Police	508-987-0156 tlabonte@oxfordma.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 it's 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 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 program to Oxford Public Schools to function as a liaison with school administration, Juvenile Court and Department of Children and Families, interacting with pupils 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-two (22) full time sworn officers from the Chief of Police to the most junior patrolman, two (2) part time sworn officers, six (6) full time E-911 dispatchers, six (6) part time E-911 dispatchers, a full-time administrative assistant to the Chief of Police, and a part time Junior Clerk.

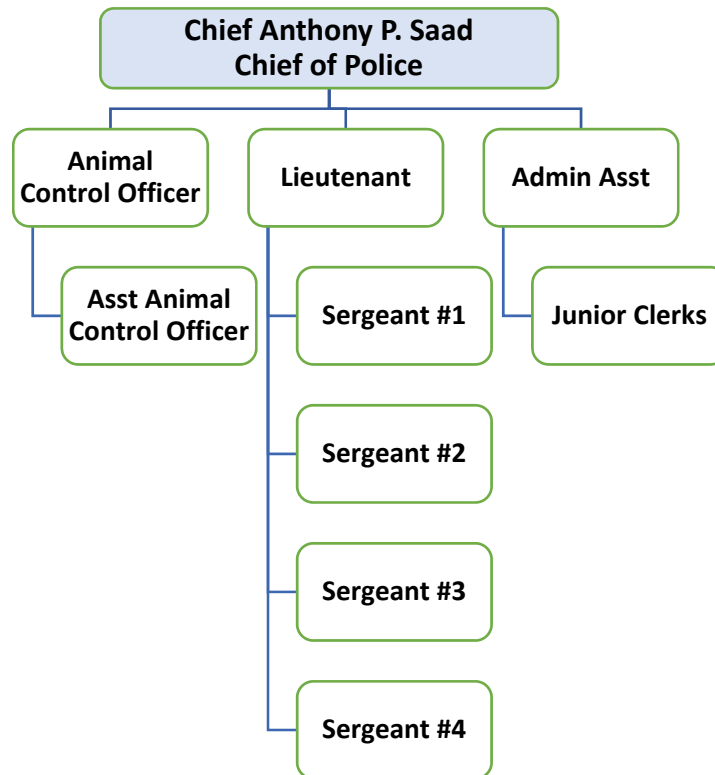
As we carry out our primary function of public safety, we continually work to partner with other town departments within our community to improve the quality of life for all residents and guests.



Police drone in action. Source: Town of Oxford



Police Department Organizational Chart



FY20 Accomplishments

- Achieved staffing goals through the hiring of two full-time E-911 dispatchers (bringing staffing to six full-time) and two full-time police officers to maintain roster of 22 full-time.
- Received a grant award of \$63,000 to supplement the operation of the E-911 dispatch center.
- Officially launched the Central Massachusetts Law Enforcement Council (CEMLEC) Drone Operation Program headquartered out of the Oxford Police Department.
- Introduced a second officer into the School Resource Officer Program, furthering the goal of establishing a full-time program.
- Acquired and deployed a second speed monitoring board to assist with traffic enforcement to help alleviate the demand on patrol operations due to increased traffic volumes.
- Established safety and policy protocols to address the onset of the pandemic 'Covid 19'.



FY21 Accomplishments

- **Goal #1:** Commitment and assignment of an officer to work with the District Attorney's Office on the Worcester County Regional Opioid Task Force. The Critical Incident Management System (CIMS) allows law enforcement to collect overdose data and make it available in real-time to all police departments in the county. The information is then used to have a plainclothes police officer and a recovery coach reach out to the non-fatal overdose victim and offer services within 48 hours. The program allows police to identify those with substance use disorder who are most at risk and offer them treatment.
- **Goal #2:** Installed E-Citation printers and related hardware in all patrol cars to allow officers to complete the encounter efficiently, and safely, by reducing "stop time" and allowing officers to better focus on vehicle operation.
- **Goal #3:** Secured grant funding in the amount of \$33,000 to re-establish a K-9 Officer. K-9 Zax was secured and is completing 4 months of preliminary training.
- **Goal #4:** Secured a Traffic Enforcement Grant in the amount of \$18,630 whereby extra patrols were deployed to address the concerns of distracted driving, speeding, and driving under the influence. This grant also allowed for the purchase of three (3) additional speed signs.
- **Goal #5:** Secured an E-911 dispatch grant to supplement the center and address training needs in the amount of \$75,870.
- **Goal #6:** Enhanced investigations by assigning an additional officer to the Detective Bureau.
- **Goal #7:** With Oxford as the hub of the CEMLEC Drone initiative, the program was expanded to involve 13 communities and 28 pilots to deploy and cover Central Massachusetts.
- **Goal #8:** Police personnel persevered through the multitude of challenges encountered throughout the Covid 19 pandemic. All staff came to work every day, without fail, to serve the citizens of Oxford. In the face of this impediment, all annual in-service training goals were attained to include firearms, medical, First Responder and CPR.

FY22 Goals

Goal #1	Objective	Measurement	Timing
Enact Police Reform as mandated by the State	Adapt swiftly and professionally to anticipated State police 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	6/30/2022



Goal #2	Objective	Measurement	Timing
Evaluate the feasibility of a regional Citizen's Academy in conjunction with neighboring communities	Citizen Academy improves community relations by engaging and educating residents on Departmental efforts	Conduct at least one fact-finding meeting with each neighboring community	6/30/2022
		Identify likely community partners	
		Draft a Citizen's Academy plan in conjunction with other participants, or determine Academy's infeasibility	

Goal #3	Objective	Measurement	Timing
Optimize grant funding	Maintain current grants and secure new grants to help fund Departmental projects	#/% of expiring current grants renewed	6/30/2022
		# of new grants awarded to Dept	
		Total grant funds (\$) awarded for FY22 vs. prior year	

Goal #4	Objective	Measurement	Timing
Complete K-9 training and integrate K-9 Zax into the patrols and community	Adoption of a K-9 onto the Force improves departmental effectiveness and community relations	K-9 training and certifications completed	6/30/2022
		# of hosted 'meet Zax' opportunities for the public	

Goal #5	Objective	Measurement	Timing
Participate in 'Safe Keep' program that offers to hold prisoners not eligible for bail	Participation will greatly reduce liability and cost implications for the department	Number of prisoners participating in program	6/30/2022
		Resulting cost increases or reductions	

Goal #6	Objective	Measurement	Timing
Maintain the current staffing levels in both patrol and dispatch	Maintaining adequate staffing levels affects overall departmental effectiveness	Total staff numbers and turn over	6/30/2022
		Reasons for departures, as identified by exit interviews	



Goal #7	Objective	Measurement	Timing
Incorporate 'body cams' into department technology	Use of 'Body cams' provides objective incident information, allowing more oversight into police operations and/or public or legal disputes	Draft proposal/request for specific equipment desired	6/30/2022
		Secure funding	
		Purchase and utilize equipment	

Goal #8	Objective	Measurement	Timing
Upgrade technology utilized by department	Upgrade work stations, desk tops and mobile radar units to boost work effectiveness and efficiency	Successful upgrade of both workstations in the dispatch center	6/30/2022
		Successful upgrade/replacement of all department desk top computers	
		Acquisition and installation of upgraded mobile radar units for each patrol vehicle	



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Police Chief	127,865	135,000	141,450	141,450
Lieutenant	107,212	105,388	108,973	108,973
Sergeants	349,993	369,393	379,058	379,058
Patrol Officers	1,016,223	1,117,440	1,187,689	1,187,689
Dispatchers	209,425	267,327	321,600	321,600
Part-time Intermittents	40,809	40,000	40,000	40,000
Part-time Dispatchers	19,943	22,000	22,000	22,000
Stipends	5,100	5,736	5,736	5,736
Overtime	120,469	110,000	110,000	110,000
Dispatchers Overtime/Holidays	68,498	40,000	40,000	40,000
Fitness Stipends	19,200	20,000	20,000	20,000
Holidays (FT Officers)	40,358	68,162	68,162	68,162
Court	12,493	12,000	12,000	12,000
Longevity Pay	6,525	9,600	7,625	7,625
Administrative Assistant	66,171	65,427	68,044	68,044
PT Clerical Support	14,501	15,817	16,624	16,624
Total Salaries	2,224,785	2,403,290	2,548,961	2,548,961
Services & Supplies				
Electricity	31,355	36,000	36,000	30,000
Water/Sewer	2,795	3,000	3,000	3,000
Fuel (Heating/Generator)	5,899	8,900	8,900	6,500
Vehicle Maintenance	3,576	2,000	2,000	2,000
Radio/Equipment Maintenance	4,226	3,000	3,000	3,000
Physicals	-	2,000	2,000	2,000
Supplies & Miscellaneous	68,953	14,000	20,000	15,000
Uniforms	29,029	27,000	27,000	27,000
Prisoners' Food	402	600	600	600
Dues	9,818	4,890	4,890	4,890
Education	1,933	8,000	8,000	5,000
Training	3,013	5,000	5,000	5,000
Total Service & Supplies	160,999	114,390	120,390	103,990
Capital Outlay				
Equipment/Cruisers	171,280	55,000	110,000	100,000
Total Capital Outlay	171,280	55,000	110,000	100,000
Total Police	2,557,064	2,572,680	2,779,351	2,752,951



Departmental Trends

Description	CY2018	CY2019	CY2020	CY2021 (Thru Qtr.2)
Arrests	521	575	477	168
Incident Reports	700	758	692	267
Citations Issued	1,156	1,571	2,091	725
Parking Violations	89	140	107	20
Accidents Investigated	342	361	238	118
Orders Served	102	96	70	47
License to Carry Permits Issued	437	420	429	241
Overall Calls for Service	33,037	31,873	28,611	15,689



Animal Control

Contact Information	Phone & Email	Location
Kathleen 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.



Animal Control works for the health and safety of animals and residents. Source: Town of Oxford

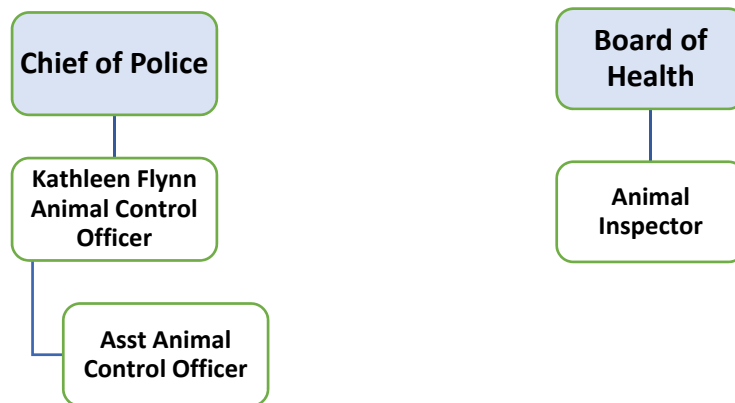


Department Description

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



FY20 Accomplishments

- Worked with the Oxford Police Department in caring for a large amount of dogs removed from an illegal kennel. Successfully kept them in good health while they were in our care, had them all spayed/neutered and then found them suitable homes.
- Worked with Fleet Services, outfit and deploy new vehicle designed and equipped to optimize animal and operator safety.
- Attended National Animal Control and Care Association Training. (ACO Flynn)
- The Town Clerk's Office implemented a new Dog and Cat license program which has improved our ability to license dogs and cats and return strays to their owners.



FY21 Accomplishments

- **Goal #1:** Continue to evaluate traffic operations on Sutton Avenue to manage vehicular conflicts in this section per Master Plan 7.3.B.2. *Status: Traffic count and accident data collected and report completed in December.*
- **Goal #2:** Construct Main Street sidewalk replacement. *Status: Completed.*
- **Goal #3:** Continue to evaluate traffic operations on Sutton Avenue to manage vehicular conflicts in this section per Master Plan 7.3.B.2. *Status: Traffic count and accident data collection ongoing and expected to be completed by the end of May.*
- **Goal #4:** Provide 8 hours of educational outreach to Oxford Public Schools. Animal Control had scheduled educational programs with the Clara Barton School and Chaffee Street School. *Status: cancelled due to Covid. We look forward to rescheduling these programs in the Fall of 2021.*
- **Goal #5:** Implement enhanced data gathering and reporting metrics, to include breaking out different call types. *Status: We accomplished this goal by breaking down our calls into 6 categories: Dog, Cat, Wildlife, Farm Animal, Bite and miscellaneous calls which gives the residents a better idea of our activities.*
- **Goal #6:** Evaluate feasibility of expanding social media communication efforts with residents to improve dissemination of safety and health information and outreach. *Status: We have utilized social media to help locate owners of stray animals with significant success. We also utilized social media during the Covid outbreak to encourage pet owners to be prepared for the care of their pets in the event of an emergency.*
- **Goal #7:** Provide 20 hours of educational outreach at other public and private events in Oxford. *Status: Our efforts to accomplish this goal were limited to a display outside of Price Chopper due to Covid rules prohibiting gatherings.*
- **Goal #8:** Oxford Police Department and Animal Control were scheduled to host the Animal Control Officers Association of Massachusetts Academy at the Oxford Police Station. *Status: Cancelled due to Covid.*
- **Goal #9:** In an effort to continue our training and improve our skills during Covid ACO's Flynn and Hart participated in several online training classes including assessing body language and behaviors of cats and dogs, Investigating Equine Cruelty, Collapsed Structure Rescues, etc.
- **Goal #10:** Work with local animal groups/agencies to improve the lives of animals. *Status: Trapped a feral dog with the assistance of MissingDogsMass that had been on the run for several months in 3 different towns. Spent time rehabilitating her physically and mentally, with the assistance of a local trainer, until she reached the point where she could be adopted by a wonderful family.*



FY22 Goals

Goal #1	Objective	Measurement	Timing
Implement updates to the Animal Control Website/Facebook page	Updates would better inform the community by communicating information such as lost/found pets, adoptions, and more	Completion of desired updates	7/7/21-12/30/21
		Activity: Number of posts by ACO and community members	
		Following: # of Facebook friends	
		Results: # of pets adopted; # of lost pets found; etc.	

Goal #2	Objective	Measurement	Timing
Increase the number of Licensed dogs and cats	Improve the safety of resident animals and citizens by boosting the number of licenses issued, via enhanced communication with residents.	Report on # of reminder emails sent +/- YrAgo; # of Facebook posts regarding licensing; # warning letters and citations issued +/-YrAgo	7/7/21-10/10/21
		Report increase in volume of dog and cat licenses issued, with the goal of 2,000 dogs and 700 cats annually	

Goal #3	Objective	Measurement	Timing
Improve our Disaster Preparedness Plan	Increase the safety of residents and their pets by locating and equipping pet-friendly shelters.	Identify co-shelter sites	9/30-21-4/1/21
		Amass the supplies and volunteers to successfully open and staff a shelter to hold 10 dogs and 10 cats.	
		Complete a drill to open a mock shelter and/or successfully open and operate a shelter during an actual disaster.	

Goal #4	Objective	Measurement	Timing
Develop and maintain a positive relationship with the people who frequent the Dog Park	Proactively increase Staff presence and interaction at the Dog Park so to identify opportunities to improve human and pet experience.	Log Staff visits to the Park, # of resident interactions, # of complaints, with summary of resolution/outcome Chg. in above volume vs. YrAgo	7/7/21-ongoing
		Plan to host clinic with a local trainer on how to recognize canine body language and how to prevent behavior from escalating.	



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Animal Control Officer	41,551	52,500	53,433	53,433
Assistant/Call ACO	5,845	14,000	14,297	14,297
Animal Control Clerical Support Staff	41	1,500	2,500	2,000
Total Salaries	47,437	68,000	70,230	69,730
Services & Supplies				
Electricity	2,132	3,600	3,600	3,000
Water/Sewer	338	300	300	300
Professional Services	384	1,500	3,500	3,500
Fuel (Generator/Heating)	1,785	2,000	2,000	2,000
Supplies & Miscellaneous	1,230	1,700	1,700	1,700
Uniforms	-	300	300	300
Training	1,329	1,350	1,350	1,350
Total Service & Supplies	7,198	10,750	12,750	12,150
Capital Outlay				
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Animal Control	54,635	78,750	82,980	81,880

Departmental Trends

Description	CY2018	CY2019	CY2020	CY2021 (Thru Qtr.2)
Adoptions	28	26	40	8
Gift Account Donations				
Total Calls	1,505	1,698	1,202	
Types of Calls-Dogs			651	
Cats			179	
Wildlife			134	
Farm			70	
Bites			33	
Misc			135	
Licensed Dogs	2,020	1947	1541	
Licensed Cats	688	608	563	



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 nineteen (19) 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 two (2) Engines, Two (2) Forestry Trucks, One (1) 2500 gallon Water Tender, One (1) Tower Ladder, One (1) Type 4 Ladder Truck, One (1) Heavy Rescue, Three (3) Paramedic Level Ambulances, Two (2) Command Vehicles, One (1) Marine Unit, Four (4) 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:

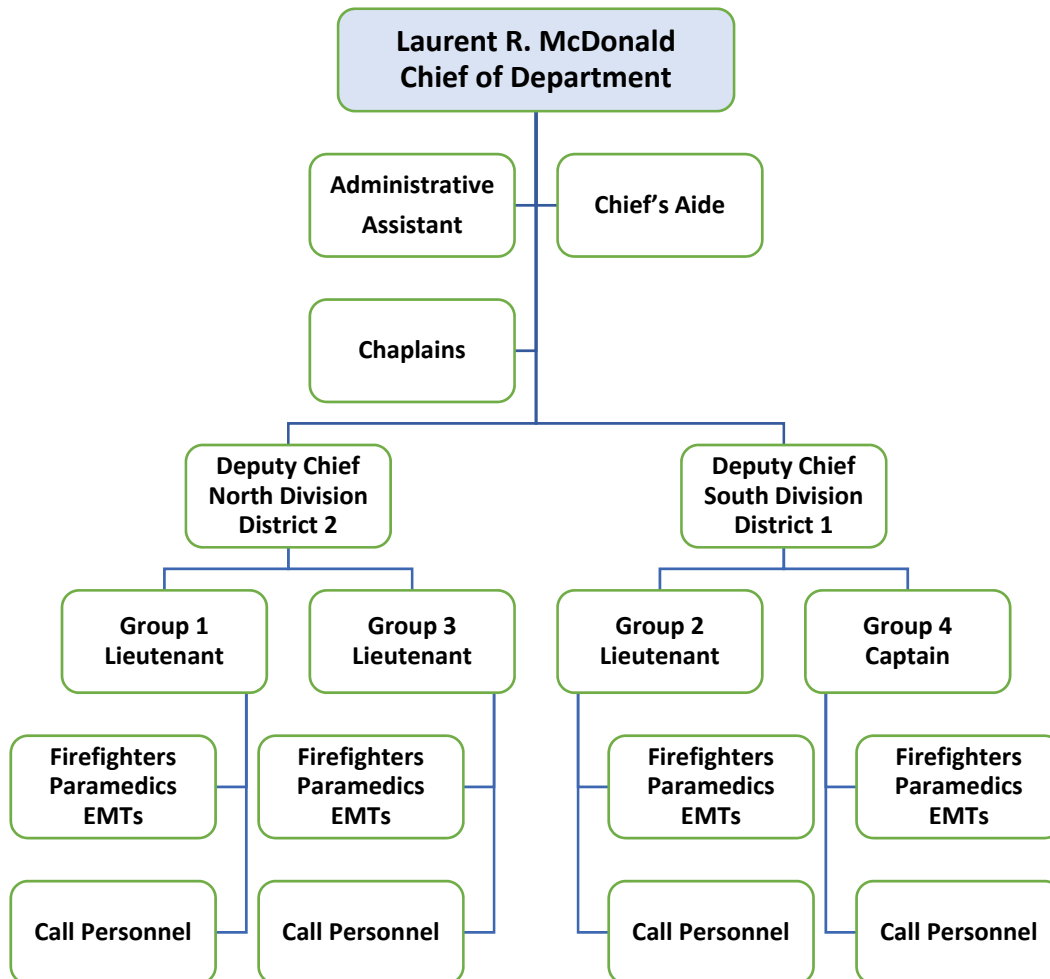
- Community Risk Reduction and Fire Prevention Inspections
- Engineering and Site Plan Review
- Public Education and Awareness
- Fire Suppression
- Emergency Medical Services
- Hazardous Materials Mitigation
- Emergency Preparedness, Response, Recovery and Mitigation Services



Fire apparatus outside the station. Source: Town of Oxford



Fire Department Organizational Chart



FY20 Accomplishments

- New windows and floors for North Fire Station
- Opened and staffed North Fire Station
- Brought Zello Cell phone to radio net infrastructure on line
- Reduced response times to North Oxford by more than half
- Implementation of new Tactron Incident Command and Personnel Accountability Tracking System



FY21 Accomplishments

Goal #1: 90% COVID-19 vaccination rate for Full-time staff. *Status: Completed.*

Goal #2: Reorganize Fire and Emergency Services command structure. *Status: Completed.*

Goal #3: Replace Car 1. *Status: Completed*

Goal #4: Replace Car 2. *Status: Completed* Goal: Replace outdated Self-Contained Breathing Apparatus
Status: Completed

Goal #5: Addition of one full-time firefighter/paramedic position to bring all four shifts to a total staffing of four *Status: Completed*

Goal #6: Refurbish Tower 1. *Status: 95% Completed. Still awaiting lighting items*

FY22 Goals

Goal #1	Objective	Measurement	Timing
Replace Engine 1 and Rescue 1 with a single Rescue Pumper	Improve department efficiency by replacing two separate vehicles at the end of their useful service life with one multiuse fire suppression and heavy rescue vehicle.	Vehicle is constructed, outfitted, and delivered on time and on or under budget of \$685,000.	7/1/21-6/30/22

Goal #2	Objective	Measurement	Timing
Conduct a Community Risk Assessment	Determine and report on the level of safety and efficacy in responding to fires, medical emergencies and other special situations using resources currently available.	Outline assessment details, process, roles and responsibilities	8/1/21-12/1/2021
		Complete final draft	
		Use document to inform Standards of Cover document (see Goal #4)	

Goal #3	Objective	Measurement	Timing
Replace Car 3	Reduce risks and improve operations by replacing Car 3 (Formerly Rescue 3), with a newer vehicle.	Vehicle is constructed, outfitted, and delivered on time and on or under budget of \$78,000.	7/1/21-9/30/21



Goal #4	Objective	Measurement	Timing
Develop a Standards of Cover Document	The Standards of Cover provides an overview of the community and Fire-EMS Department; discusses areas of risk, critical task analysis, agency service level objectives, and distribution of concentration measures.	Completed document, including recommendations to improve operations, performance and reliability	12/1/21-5/31-22



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Fire Chief	120,326	124,121	128,424	128,424
Deputy Chief	54,619	93,912	93,811	98,811
ALS Coordinator Stipend	3,406	3,389	3,389	3,389
Captain/Paramedic	80,122	83,562	83,562	83,562
Lieutenant/Paramedics	217,608	235,821	243,612	243,612
Firefighter/Paramedics	325,189	407,105	474,706	474,706
EMS/Fire Captain	69,196	72,937	76,108	76,108
Firefighter/Advanced	169,395	135,608	201,413	201,413
Firefighter/Basics	8,778	145,000	106,594	106,594
Part-time Fire/EMS	97,593	80,000	82,000	82,000
Fire Inspector Stipend	4,926	3,389	3,389	3,389
Overtime	72,082	75,000	77,000	77,000
Fitness Stipend	8,000	12,000	13,600	13,600
Holiday per Contract	25,914	40,145	45,116	45,116
Administrative Assistant	56,702	41,995	54,747	51,098
Total Salaries	1,313,856	1,553,984	1,687,471	1,688,822
Services & Supplies				
Electricity	16,889	16,500	16,000	16,000
Water/Sewer	892	1,000	1,000	1,000
Radio Repair	10,333	5,000	5,000	5,000
Medical Direction	-	5,200	5,200	5,200
Fuel (Heating/Generator)	10,673	12,500	11,000	11,000
Custodial Services	3,166	4,000	4,900	4,000
Bio-medical Maintenance	6,480	9,450	9,230	9,230
Equipment Maintenance	46,156	30,000	30,000	30,000
Equipment Rental	-	10,000	-	-
Aerial & Ladder Inspections	1,275	7,921	6,321	6,321
Physicals/Fitness Abilities Testing	1,690	2,750	1,704	1,704
Ambulance Billing	39,247	35,000	35,000	35,000
CMED Radio	5,428	5,325	5,000	5,000
Supplies & Miscellaneous	8,143	4,000	8,100	5,000
Uniforms	19,192	19,300	19,400	19,400
Food at Incidents	-	300	300	300
Oxygen	473	700	600	600
Medical Supplies	30,785	35,000	35,000	35,000
Protective Clothing	13,441	11,200	14,000	14,000
Safety & Survival Equipment	22,803	6,100	8,350	8,350
Training, Education & Dues	11,598	7,500	7,500	7,500
Tuition Reimbursements	-	1,500	1,500	1,500
Inspections	1,800	1,800	1,800	1,800
Explorer Program	12	1,000	1,000	1,000
Total Service & Supplies	250,476	233,046	227,905	223,905
Capital Outlay				
Improvement/Repairs	-	-	-	-
Specialty Team Equipment	20,837	10,000	10,000	10,000
Total Capital Outlay	20,837	10,000	10,000	10,000
Total EMS-FIRE	1,585,169	1,797,030	1,925,376	1,922,727



FY22 Budget (continued)

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Emergency Operations Center				
Salaries				
EMD Stipend	-	-	-	-
Section Chief/Officers	-	3,389	3,389	3,389
Deputy EMD Stipend	-	-	-	-
Total Salaries	-	3,389	3,389	3,389
Services & Supplies	-	-	-	-
Food for Incidents	-	500	-	-
EMD - Supplies	500	500	500	500
Training & Education	-	-	-	-
Total Service & Supplies	500	1,000	500	500
Capital Outlay	-	-	-	-
Improvements & Repairs	-	-	-	-
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total EOC	500	4,389	3,889	3,889

Departmental Trends

Description	CY2018	CY2019	CY2020	CY2021 (Thru Qtr.2)
Total Fire Calls	742	640	541	486
Total Emergency Medical Calls	1,856	1,921	1,555	1,989
Total Permits and Inspections	1,464	1,163	714	978
Total School Aged Children Training Programs	1,520	2,500	0 (Covid-19)	0 (Covid-19)



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:

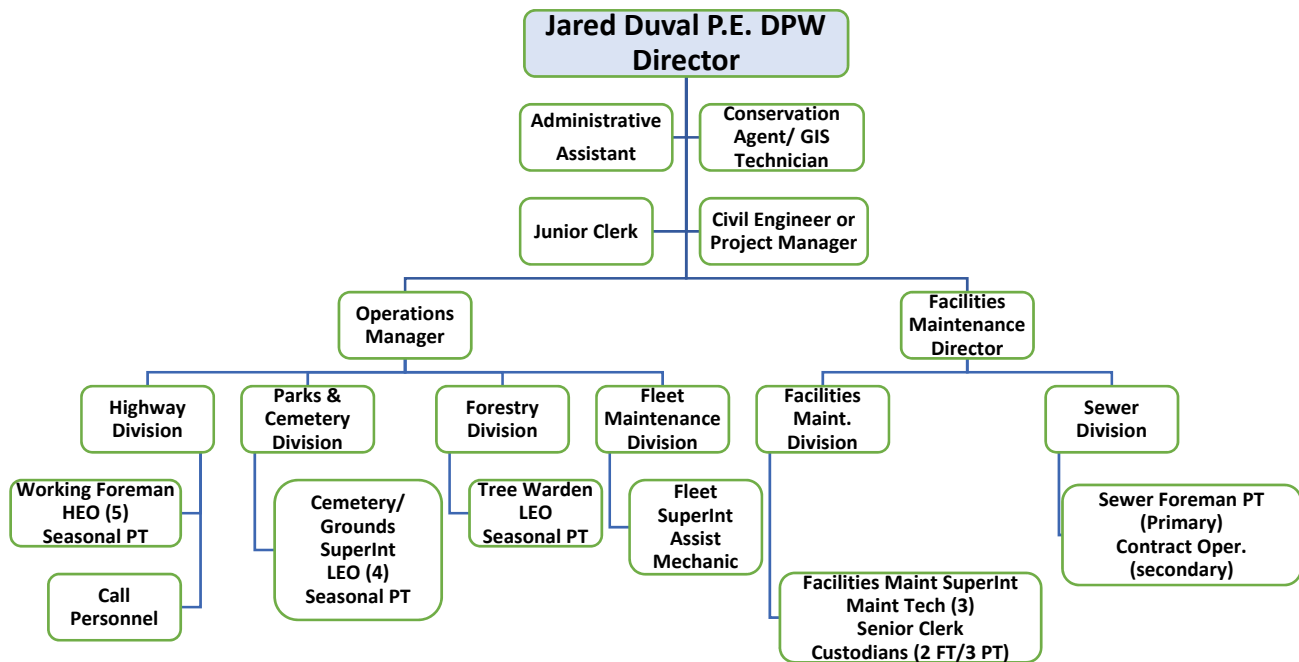
- Management services to plan, budget, organize, and monitor the various functions and programs of the department in accordance with all federal, state, and local guidelines
- Planning, design, construction, and maintenance related to the Town's streets, sidewalks, public buildings, stormwater drainage 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



DPW at work. Source: Town of Oxford



Department of Public Works Organizational Chart



FY20 Accomplishments

- Completed construction of traffic control signal and roadway improvements at Main Street and Harwood Street with grant funding to enhance safety and level of service at the intersection.
- Completed drainage improvements on Rawson Avenue and Corbin Road to rectify persistent flooding in the area.
- Completed design for reconstruction of the Sacarrappa Road Bridge.
- Assembled new playground equipment at Treasure Land Playground and Carbuncle Beach.
- Enhanced the aesthetics of public grounds in the downtown area with plantings and ornamental benches.
- Cleaned over 2,000 catch basins
- Removed record 87 high risk trees from public roadways
- Completed 1,845 repair and preventative work orders to Oxford's public buildings and schools
- Completed historic preservation project on façade of Library
- Replaced existing light fixtures with energy efficient LED fixtures at the Library



FY21 Accomplishments

- **Goal #1:** Reconstruct Sacarrappa Bridge. *Status: construction began in May 2021 and the work has progressed steadily to date. The goal is to have the project completed by the end of the 2021 construction season.*
- **Goal #2:** Extend Sanitary Sewers on Route 20 with Grant Funding. *Status: The Town's design needs to be reworked slightly to accommodate changes in MassDOT's Route 20 reconstruction plans. The Town intends to join forces with the MassDOT and their larger scale corridor improvements to complete the sewer work as part of a 'non-participating agreement' with the State and Construction start is anticipated in early 2022 some time.*
- **Goal #3:** Develop a robust paving plan with consent of the Town MassDOT's contractor. *Status: The DPW is working with their consultant to develop a conceptual list of roadway projects assuming a borrowing scenario. The goal is to present the plan at the October Town Meeting.*
- **Goal #4:** Construct Storm Drainage to remedy flooding on Corbin Road. *Status: Complete.*
- **Goal #5:** Construct Storm Drainage to remedy siltation of wetlands on Old Webster Road with donations. *Status: The design is nearing completion but a funding source for construction has not yet been identified.*
- **Goal #6:** Construct restoration repairs to the Oxford Public Library. *Status: Complete.*
- **Goal #7:** Begin design of a new public works facility with consent of the Town. *Status: The Town voted down the appropriation to fund design of a new public works facility. The goal is to revisit the design and perform value engineering to reduce project costs before presenting to the Town once again in FY22 or FY23.*
- **Goal #8:** Begin construction of phase 1 improvements to the Carbuncle beach house parking lot. *Status: Design is nearing completion to complete the project in one phase to avoid disruption caused by multi-phase construction. The DPW's goal is to bid and complete the project late summer/early fall 2021.*
- **Goal #9:** Begin feasibility study for upgrading existing lighting at all public buildings. *Status: Through the Green Communities Grant Program the Town to date has upgraded existing lighting to high efficiency LED fixtures at the Library, Fire Headquarters, North Fire Station, Senior Center, and DPW Garages.*
- **Goal #10:** Resurface the Oxford High School track. *Status: Complete.*

FY22 Goals

Goal #1	Objective	Measurement	Timing
Sacarrappa Road Bridge/Culvert	Complete construction of the Sacarrappa Road Bridge	Complete project on-time and within budget.	5/2/21-11/15/21

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	Apply for and gain approval for funding	4/15/21-10/15/21
		Break ground on construction	



Goal #3	Objective	Measurement	Timing
Pavement Management Plan	Develop a robust paving plan with consent of the Townspeople	Create and publicize a channel or forum to gather feedback from Townspeople	7/1/21-10/15/21
		Create comprehensive plan in consideration of traffic safety priorities, local businesses and residents	
		Formal approval of plan	

Goal #4	Objective	Measurement	Timing
Carbuncle Beach House Parking Lot	Complete reconstruction of Carbuncle Beach House Parking Lot	Reconstruction completed and all equipment/debris removed	9/1/21-10/15/21

Goal #5	Objective	Measurement	Timing
Traffic Calming	Develop traffic calming program to address citizen inquiries regarding excessive speeds; including requests for signs, speed bumps, etc.	Identify approved traffic calming measures	7/1/21-6/30/22
		Create/maintain an online or electronic system to capture all citizen inquiries/complaints	
		Create categorization and prioritization rubric	
		Set goals for #/% of issues addressed monthly, by category	

Goal #6	Objective	Measurement	Timing
North Fire Station Roof Replacement	Complete design and construction of replacement roof for North Fire Station	Approval of design schema and funding	7/1/21-11/15/21
		Completion of construction	

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	7/1/21-6/30/22
		Complete initial draft of one or more design ideas	



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Facilities Management:				
Facilities Superintendent	71,623	74,727	76,604	76,604
Technicians	167,663	172,354	176,672	176,672
Custodians	64,314	88,165	124,506	124,506
Overtime	2,611	10,000	10,000	10,000
Senior Clerk	32,614	33,682	40,550	40,550
Subtotal	338,825	378,928	428,332	428,332
Administration:				
Director	103,731	116,300	109,887	109,887
Facilities Director	84,720	89,401	90,265	90,265
Operations Manager	85,312	86,907	86,907	86,907
Civil Engineer/Project Manager	37,794	77,854	78,878	78,878
Overtime	6,729	11,900	13,600	11,900
Administrative Assistant	51,338	43,195	51,097	51,097
Junior Clerk	31,200	32,155	28,938	29,000
Subtotal	400,824	457,712	459,572	457,934
Highway:				
Working Foreman	69,271	72,913	74,728	74,728
Heavy Equipment Operator	239,797	249,125	255,382	255,398
Part-time	90	7,200	8,160	7,500
Subtotal	309,158	329,238	338,270	337,626
Snow and Ice:				
Winter Overtime	81,759	140,000	168,000	140,000
Part-time	3,187	5,280	5,280	5,280
Subtotal	84,946	145,280	173,280	145,280
Fleet Maintenance:				
Fleet Superintendent	85,079	80,484	82,486	82,486
Assistant Mechanic/Asst. Fleet Superintendent	64,086	67,991	69,701	69,701
Mechanic I	20,628	-	44,862	-
Subtotal	169,793	148,475	197,049	152,187
Parks & Cemetery/Forestry:				
Cemetery Commissioners	1,250	1,500	1,500	1,500
Cemetery/Grounds Superintendent	60,404	71,140	72,913	72,913
Tree Warden	69,339	71,140	72,913	72,913
Light Equipment Operators	220,280	256,780	263,182	263,675
Parks & Cemetery Overtime	14,612	8,400	11,200	8,500
Part-time	47,894	33,600	38,080	35,000
Subtotal	413,779	442,560	459,788	454,501
Conservation:				
Conservation Technician	61,078	66,697	67,780	67,780
Subtotal	61,078	66,697	67,780	67,780
Total Salaries	1,778,403	1,968,890	2,124,071	2,043,640
Services & Supplies				
Facilities Maintenance:				
Purchase of Services	224,285	145,000	193,890	150,000
Water/Sewer	322	360	360	360
Professional Services	765	25,000	25,000	25,000
Fuel (Heating & Generator)	2,239	2,860	2,860	2,860
Custodial Supplies & Services	10,712	28,000	28,800	28,000
Equipment Maintenance	1,600	5,000	5,000	5,000
Supplies & Miscellaneous	101,231	67,180	87,180	72,000
Subtotal	341,154	273,400	343,090	283,220



FY22 Budget: (continued)

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Administration:				
Electricity	67,079	30,000	50,000	50,000
Water/Sewer	2,600	1,600	1,800	1,800
Radio Repairs	-	5,000	7,500	5,000
Fuel (Heating & Generators)	2,578	11,500	11,745	11,500
Professional Services/Stormwater Management	41,182	75,000	106,500	80,000
Cleaning/Custodial Services	-	1,500	1,500	1,500
Traffic/Auxiliary Lighting	8,044	7,500	10,000	8,000
Supplies & Materials	9,712	6,000	13,480	10,000
Uniforms/Safety Clothing	22,826	20,000	21,250	20,000
Training, Development & Travel	3,828	3,500	7,850	7,850
Subtotal	157,849	161,600	231,625	195,650
Highway:				
Highway Equipment Rental/Lease	62,222	45,000	208,000	130,000
Supplies & Materials	8,005	5,000	5,000	5,000
Road Maintenance	53,788	70,000	125,000	75,000
Subtotal	124,015	120,000	338,000	210,000
Snow & Ice:				
Contract Snowplowing/Removal	33,089	63,440	63,440	63,440
Winter Maintenance	219,685	184,000	184,000	190,000
Subtotal	252,774	247,440	247,440	253,440
Fleet Maintenance:				
General Fleet Maintenance	130,158	130,000	153,169	135,000
Sweeper Broom Refills	2,351	3,000	4,000	3,000
Fluids/Oils & Lubricants	7,012	5,500	12,390	7,000
Tools/Equipment	8,045	6,500	6,700	6,500
Subtotal	147,566	145,000	176,259	151,500
Cemetery:				
Water	-	500	1,000	500
Equipment Rental/Lease	4,746	1,500	1,500	1,500
Flags, Markers & Wreaths	1,443	1,500	1,500	1,500
Supplies & Materials	10,449	9,500	10,000	10,000
Fertilizers, Seeds & Flowers	347	750	750	750
Ordinary Maintenance	3,106	10,000	10,600	10,000
Subtotal	20,091	23,750	25,350	24,250
Parks, Recreation & Grounds Maintenance:				
Water/Sewer	5,296	6,000	8,500	6,000
Professional Services	204	3,000	3,280	3,280
Contract Tree Care	59,624	50,000	94,000	55,000
Tree Replacement	2,203	1,500	5,000	7,000
Supplies & Materials	10,460	5,000	5,000	5,000
Downtown Beautification	18,664	10,000	10,000	10,000
Recreation - Seeds & Fertilizer	21,641	16,000	16,000	16,000
Landfill Maintenance	7,992	9,800	9,800	9,800
Ordinary Maintenance	48,021	40,000	115,240	45,000
Subtotal	174,105	141,300	266,820	157,080
Conservation:				
De-weeding Program	2,405	4,000	5,000	5,000
Supplies & Materials	36	500	1,400	1,000
Travel	54	100	100	100
Education & Dues	1,052	1,400	1,400	1,400
Subtotal	3,547	6,000	7,900	7,500
Total Service & Supplies	1,221,101	1,118,490	1,636,484	1,282,640



Departmental Trends:

Description	CY2018	CY2019	CY2020	CY2021 (Thru Qtr.2)
Trench/R.O.W. Permits Issued	-	10	13	5
Drainlayers Licenses Issued	10	6	10	8
Sewer Connection Permits Issued	9	2	3	1
Driveway Permits Issued	-	20	6	8
Earth Removal Permits reviewed	0	1	1	2
Engineering reviews for Planning Board/ ConComm	15	8	10	6
Wetlands Permits and Certificates Issued				
Traffic Calming Requests	-	-	-	5
DPW Service requests	248	288	297	223
DPW Contracts bid/administered	13	14	19	13
Facilities Maint Work Orders (Town & School Bldg)	552	1,465	1,840	1,856
Signs installed				
Catch Basins cleaned	2,000	2,000	2,000	1,000
Catch Basins rebuilt	10	12	2	2
Average Town-wide Pavement Condition Index (PCI – 0 to 100)	62	62	62	62
Miles of Roadways paved	1.21	2.00	2.38	0.75
Feet of sidewalk replacement	-	-	-	50
Miles of roadways swept	90	90	90	45
Leaf/Yard Waste Disposed (CY)	1,450	1,850	0	2,500
Catch Basin Cleanings and Street Sweepings disposed (Tons)	0	563	0	0
Snow/Ice events requiring DPW response	21	26	14	11
Snow accumulation (inches)	78.7	47.2	40.0	47.3
Trees removed	33	81	87	
Trees planted	3	5	6	



Sewer Enterprise

Expenses	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Foreman/Maintainer	9,160	10,115	10,115	10,115
Total Salaries	9,160	10,115	10,115	10,115
Services & Supplies				
Contract Operations (on-call)	8,312	9,500	8,500	8,500
Electric Service	15,941	14,000	14,000	14,000
Telecommunications	2,519	2,500	2,500	2,500
Water Service	1,205	800	1,200	1,200
Professional Services	35,089	28,000	25,000	25,000
Fuel (Generators)	-	500	-	-
Equipment Rental	-	1,500	-	-
Intermunicipal Fees	239,744	244,575	244,576	244,576
Metering Service	15,960	15,960	15,960	15,960
Supplies & Miscellaneous	1,305	3,000	1,500	1,500
Postage	-	1,000	-	-
Special Forms	902	6,000	1,000	1,000
Collection System Maintenance	1,591	9,000	5,000	5,000
Pumping Station Equipment Maintenance	15,641	25,000	15,000	15,000
Maturing Debt	38,642	38,642	38,642	38,642
Long-term Interest	15,233	14,087	12,842	12,842
Indirect Expenses	-	31,000	31,000	31,000
Total Service & Supplies	392,084	445,064	416,720	416,720
Capital Outlay				
Improvement & Repairs	2,053	6,304	3,297	3,297
Equipment	21,755	37,532	10,000	10,000
Total Capital Outlay	23,808	43,836	13,297	13,297
Total Sewer Enterprise Expenses	425,052	499,015	440,132	440,132
	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Revenues				
Usage Charge	350,754	460,165	401,466	401,466
Other Charges	7,115	8,500	12,000	12,000
Betterments	18,896	15,200	14,956	14,956
Committed Interest	9,148	10,400	8,460	8,460
Interest & Charges	2,089	2,000	2,000	2,000
Other Licenses	10,000	250	250	250
Earnings on Investments	833	2,500	1,000	1,000
Contributions/Donations	-	-	-	-
Transfer in from Special Revenues	-	-	-	-
Total Revenues	398,835	499,015	440,132	440,132



Water Enterprise

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Debt Service				
Maturing Debt	76,358	76,358	76,358	76,358
Long-Term Interest	26,295	23,891	20,836	20,836
Total Debt Service	102,653	100,249	97,194	97,194
Total Water Enterprise	102,653	100,249	97,194	97,194
				FY22 Budget
Revenues				
Water Lease/Rental Revenue				21,156
Betterments				34,957
Committed Interest				10,487
Earnings on Investment				901
Retained Earnings to Balance				30,000
Total Revenues				97,501



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 and Carbuncle Pond.

Department Description

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

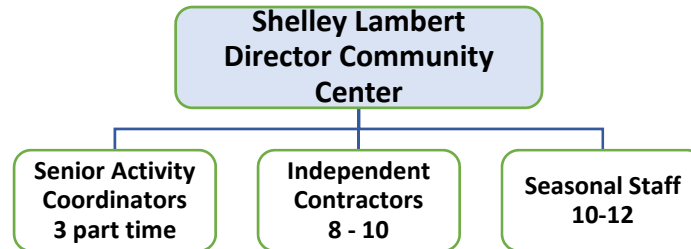
- Community Center Director: Oversees all programs and activities of the Community Center, Carbuncle Park, Oxford Town Bandstand and Town Common
- Senior Activities Coordinators: Plans, organizes and implements daily programs and activities
- Seasonal Staff: Daily implementation of Summer Program at Carbuncle Park, Summer Basketball League
- Independent Contractors: Daily instruction for fitness classes; Intermittent instruction of other programs



Drone's-eye view of Carbuncle beach. Source: Town of Oxford



Community Center Organizational Chart



FY20 Accomplishments

- By March 2020, increased participation in fitness classes by 7% over the same period of FY 19
- By March 2020, increased SilverSneakers revenue by 14% over the same period of FY 19
- In an effort to maintain the expected service to residents throughout shutdown staff contacted members, offered assistance as needed, presented online fitness, craft, and cooking classes to residents located in-town and those “snowbirds” who were kept from their Oxford residences due to travel restrictions.

FY21 Accomplishments

- **Goal #1:** Continue the ongoing revitalization of programming by creating new opportunities and facilities for program development. *Status: Received grant funding for new programs and activities to be held at Community Center, Carbuncle Park, the Oxford Bandstand and Oxford Town Common – ongoing.*
- **Goal #2:** Improve overall marketing of services and programs, including offering a one summer/beach pass. *Status: A Carbuncle Park Season Pass is available for the beach and splash pad at Carbuncle Park.*
- **Goal #3:** Complete feasibility study for the Community Center to include the Oxford Social Center. *Status: RFPs have been received, ready for full review.*
- **Goal #4:** Improve parking facilities, including accessible parking, at Carbuncle Park. *Status: This project is on the schedule for Oxford DPW to complete by September 2021.*
- **Goal #5:** Improve overall marketing of services and programs, including offering a one summer/beach pass. *Status: Improvements in marketing are ongoing – working with PEG Director, Tim Labonte, marketing graphics and placement is improving on social media and local cable platforms; working with Stonebridge Press we are placing activity information in the local Smart Shopper, utilizing our online registration software we are able to send email blasts of all program information.*
- **Goal #6:** Bring in more specialty programs and incorporate them into the all day program. *Status: The all day program was discontinued in Summer 2020 due to COVID and not re-instituted in Summer 2021. A revised Half Day program, combining lifeskills with fun outdoor activities and crafts, was introduced.*



FY22 Goals

Goal #1	Objective	Measurement	Timing
Increase program variety to serve more residents	Diversify programming to better attract and engage a variety of age groups	Confirm offerings	July, 2021- June, 2022
		Publish printed and online schedule of programs	
		Create User-friendly online registration system	
		Track participation in total and by demographics; +/- prior period	

Goal #2	Objective	Measurement	Timing
Boost fitness program participation to pre-COVID levels	Increase class offerings to pre-COVID levels and enhance promotional strategy	Offer a weekly schedule of at least 28 classes	7/1/2021- 1/1/2022
		Track social media promotional posts and professional partnerships	7/1/2021- 6/30/2022
		Record participation volume; compare to pre-COVID levels	6/30/2022

Goal #3	Objective	Measurement	Timing
Utilize Oxford Town Common as a venue for community events	Schedule and promote town-wide events to enhance the lives of residents and deepen the sense of community	Schedule the following: A Teddy Bear Picnic, Four concerts, 4 movie nights, a Winter Festival	7/10/2021 - 2/20/2022
		Develop and document promotional plan	
		Track participation by recording approximate attendance at each event	

Goal #4	Objective	Measurement	Timing
Complete feasibility study for Oxford Community Center	Complete feasibility study for Oxford Community Center	Draft RFP and receive at least 3 bids	7/1/2021- 6/30/2022
		Contract with chosen company	
		Review study findings and identify next steps	



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Director of Community Programs	41,626	41,008	41,000	41,000
Assistant Director of Community Programs	-	-	-	-
Program Manager	44,749	26,000	34,491	30,000
Part-time Senior Staff	15,574	-	5,793	-
Part-time Evening and Social Staff	48,115	35,000	72,334	35,000
Lifeguards	12,063	-	30,096	25,000
Total Salaries	162,127	102,008	183,714	131,000
Service & Supplies				
Electric	44,343	48,000	42,000	42,000
Alarm Service	2,062	2,500	2,500	2,500
Water/Sewer	14,742	15,000	15,000	15,000
Fuel (Heating & Generator	23,271	50,000	48,000	30,000
Programs	31,047	35,000	35,000	35,000
Supplies & Miscellaneous	8,830	13,000	13,016	13,000
Total Service & Supplies	124,295	163,500	155,516	137,500
Capital Outlay				
Improvements & Repairs	-	-	-	-
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Community Center	286,422	265,508	339,230	268,500



Departmental Trends

Description	CY2021			
	CY2018	CY2019	CY2020	(Thru Qtr.2)
Fitness Class Attendance	10,180	12,338	*11,695	*6,283
SilverSneakers Participation Revenue	3,333	5,081	**5,253	**3,236
Splash Pad Revenue	8,941	11,770.00	10,235	^^6,890
Summer/Winter Basketball Enrollment	273	309	~ 111	0

*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

^^ Actual revenue through 6/28/2021 (nearly end of fiscal year)

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



Council on Aging/Social Center

Contact Information	Phone & Email	Location
Laura B. Wilson Director	508-987-6000 lwilson@oxfordma.us	Senior Center 325 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:

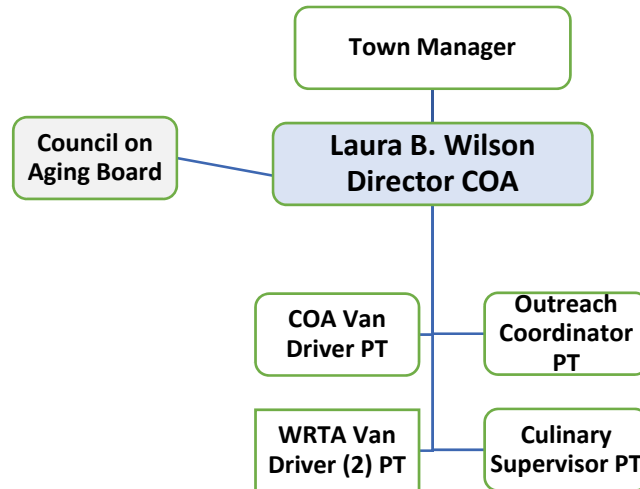
- Assist seniors with Medicare, Fuel Assistance, RMV, Jury Duty, etc.
- Provide lunch two (2) days a week @ a low cost
- Daily/Weekly/Monthly activities to engage our seniors
- Transportation via the WRTA and our town van. This includes rides to doctor's appointments, grocery shopping, bank, pharmacy,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



Senior Center van keeps things safe while delivering essential services. 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

FY20 Accomplishments

- Successful grant writing for a MassDOT van acquisition
- Reintroduction of trips for seniors
- Successful ServSafe training for all staff

FY21 Accomplishments

Goal #1: Build our meal program participation by offering home-cooked meals prepared in-house. *Status: This goal is no longer on the list.*

Goal #2: Hire Chef. *Status: Culinary Supervisor was hired September 2020, currently we serve 60 to 70 meals each Tues & Fri.*

Goal #3: Bring in new programs to bolster senior participation around meals. *Status: Due to COVID-19 pandemic, all activities and programs were halted, we currently are re-introducing them back in.*

Goal #4: Increase hours of operation to accommodate transportation requests to/from afternoon activities *Status: Due to COVID-19 pandemic, all activities and programs were halted, we currently are re-introducing them back in and offering transportation until 3:30pm .*

Goal #5: Hire full time Director. *Status: Stacy Barr, Director of Community Programs/Executive Director retired May 2020. Laura Wilson was appointed Assistant Director and then to Director as of March 2021.*



FY22 Goals

Goal #1	Objective	Measurement	Timing
Senior Tax Work Off Program	Re-create the Senior Tax Work Off Program to boost organizational efficiency while allowing Seniors to benefit from remaining active and reducing their taxes	Schedule and conduct meetings with TM; log progress/next steps	8/1/2021-9/30-2021
		Creation of program marketing plan	12/31/2021
		# Seniors inquiring about program	6/30/2022
		# Seniors participating in program; # hours of participation	
		Record work accomplished through program	

Goal #2	Objective	Measurement	Timing
Director to become certified as a ServSafe Food Protection Manager	Certification will increase Director's knowledge base as it pertains to COA's food services offerings.	Complete first course: ServSafe Food Handler & ServSafe Allergens	8/1/2021-10/31/2021
		Schedule completion of ServSafe Food Protection Manager certification, with Ali Novak	8/1/2021-10/31/2021
		Receive certification	10/31/2021

Goal #3	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	9/1/2021-10/1/2021
		Receive confirmation of acceptance/certification as a SNAP Outreach Partner	9/1/2021-10/1/2021
		Volume of residents assisted	6/30/2022
		Funds spent and reimbursed	6/30/2022



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Director	40,001	41,008	40,962	40,000
Assistant Director	-	41,000	41,608	40,000
Chef	-	-	15,009	15,000
Clerical Support	-	-	-	-
Outreach Worker	15,100	16,045	17,017	17,017
Van Drivers	38,714	42,425	38,628	43,000
Total Salaries	93,815	140,478	153,224	155,017
Services & Supplies				
Electricity	6,481	8,200	8,200	8,000
Water/Sewer	285	350	350	350
Fuel (Heating & Generator)	3,828	3,600	3,600	3,600
Van Maintenance	1,673	1,200	1,200	1,200
Programs & Workshops	-	-	-	-
Supplies & Miscellaneous	4,526	9,100	9,991	9,100
Travel	-	100	100	100
Education	-	-	625	625
Total Service & Supplies	16,793	22,550	24,066	22,975
Capital Outlay				
Improvements & Repairs	-	-	-	-
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
	110,608	163,028	177,290	177,992

Departmental Trends

Description	CY2018	CY2019	CY2020	CY2021 (Thru Qtr.3)
Outreach units of service - # of senior contacts	865	843	452	588
# of seniors who have checked into the Senior Center	620	620	396	469
# of visits to exercise programs at the Senior Center	1015	1326	629	41
Tuesday / Friday lunches served	0	0	0	1472
# of seniors transported via WRTA	?	?	3193	2972
# of seniors transported via Oxford van	1155	1678	1164	815



Library

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

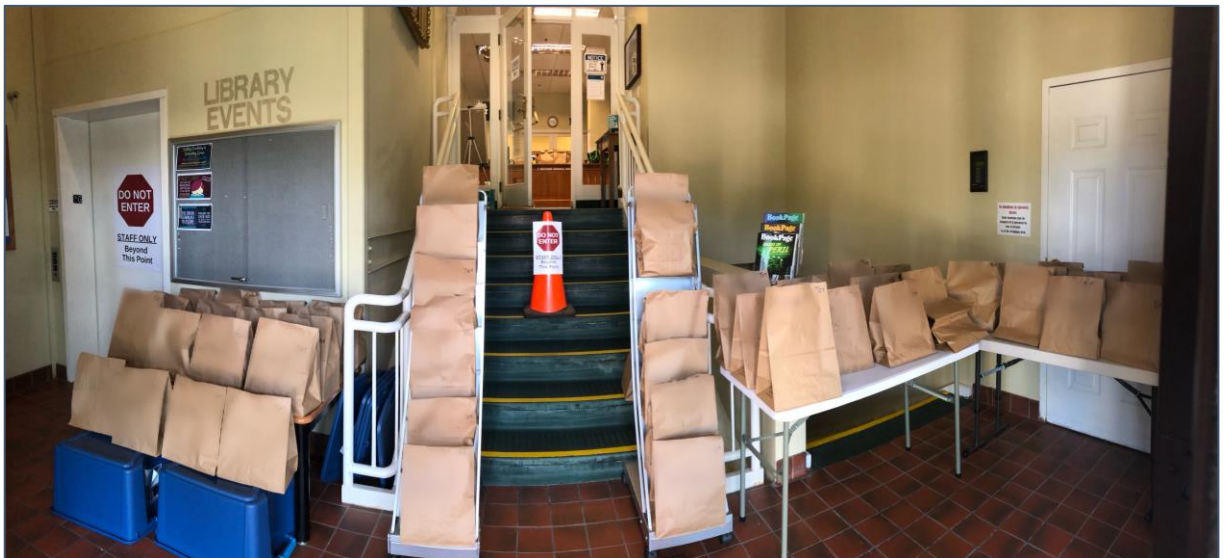
Mission Statement

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:

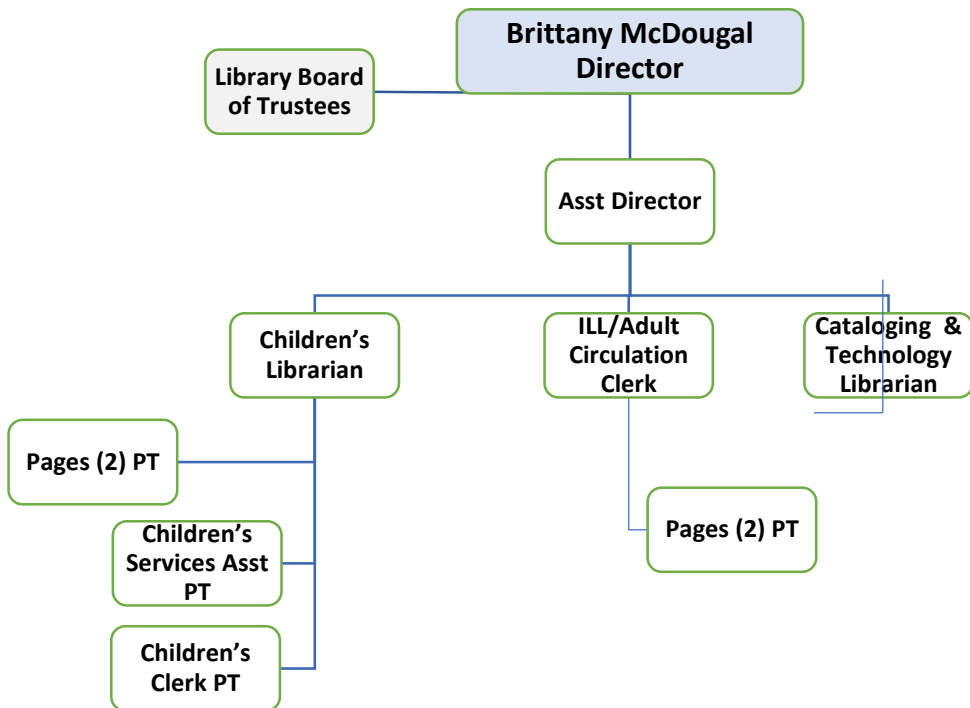
- Providing a collection of both physical and digital resources that are available free to the residents of Oxford and its surrounding communities;
- Purchasing materials for both educational and recreational purpose so that we can best fulfill the needs of the community; and
- Providing a high level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



Packaged items ready for pick-up in the library lobby. Source: Town of Oxford



Library Organizational Chart



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

FY20 Accomplishments

- With a generous gift from the family of Constance “Connie” Croteau, we completed “Connie’s Corner” in the Children’s Room, an area designed to facilitate learning thought play and encourage imagination.
- 16 new public computers were purchased and installed; eight were put in the Adult area, four were put in the Teen area and four were put in the Children’s area.
- The Town Manager’s Administrative Assistant wrote, and was awarded, a grant for the 1903 section of the building to be preserved. Planning and preparation work is underway.



FY21 Accomplishments

- **Goal #1:** Complete the preservation project of the 1903 section of the building begun in FY2020. Status: Completed.
- **Goal #2:** Implement regular tours of downstairs museum and possibly create a virtual tour for our website. Status: Due to COVID, this had to be put on hold. As our library begins offering more hours to the public for in-person services, we will begin to figure out the logistics of implementing regular tours of our museum.
- **Goal #3:** Develop even more new and innovative ways to assist our patrons remotely, due to COVID-19 and social distancing restrictions that may need to be enforced during FY21. Status: Our library began offering contactless lobby pickup in July 2020, so that our patrons would still be able to access library materials and so that we followed the state guidelines when it came to social distancing, etc. During FY21 we also offered virtual programming which included storytime, paint programs, book discussion groups, and author talks.
- **Goal #4:** Update and implement new library policies. Status: Ongoing.

FY22 Goals

Goal #1	Objective	Measurement	Timing
Implement the library's new "fine free" policy	Transition to "fine free" policy as a way to ensure a welcoming place for all regardless of socio-economic status.	Policy commencement	Adopted by BoT 6/2021 and set to begin 7/1/2021
		+/- in circulation volume	7/1/2021-6/30/2022
		+/- lost materials	
		+/- # of patrons borrowing materials	

Goal #2	Objective	Measurement	Timing
Update the library website for a more modern and user friendly experience	Improve User experience and functionality of the library website, including desktop and mobile channels	Document progress between Library Director and current website company, PiperWebs	8/1/2021-10/1/2021
		Successful completion of upgrade	10/1/2021
		Avg weekly # online actions performed by Users pre vs post upgrade	3 months after upgrade



Goal #3	Objective	Measurement	Timing
Implement regular tours of downstairs museum and create a virtual tour for our website	Enhance residents' experience by boosting their education of Town history via exploration of artifacts	Preparation and labeling of museum's artifacts by library staff	10/1/2021-12/31/2021
		Development of weekly tour schedule	10/1/2021-12/31/2021
		# of tours given/# of visitors	6/30/2022

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 6/30/2022
		Report status of review sessions	



FY22 Budget

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Library Director	75,795	76,042	79,546	79,546
Assistant Director	37,956	44,528	45,083	45,083
Librarians	67,458	48,287	49,240	94,240
Circulation Clerks	57,393	40,565	41,171	41,171
Part-time Circulation Clerks & Assistants	22,113	47,279	29,107	29,107
Part-time Pages	31,270	-	43,423	31,000
Total Salaries	291,985	256,701	287,570	320,147
Services & Supplies				
Electricity	23,793	20,000	20,000	20,000
Telecommunications/Alarms	995	800	900	900
Water/Sewer	1,639	1,800	1,800	1,800
Programming Supplies	1,908	2,500	2,500	2,500
Fuel (Heating & Generator)	7,403	10,000	10,000	10,000
Equipment Maintenance	663	850	850	850
Library Cultural Programming	4,018	5,500	5,500	5,500
Landscaping	425	1,000	1,000	1,000
Museum	-	500	500	500
Supplies & Miscellaneous	3,021	3,000	3,500	3,500
Services/Software	23,375	25,297	23,166	23,166
Periodicals	4,218	4,000	4,000	4,000
A/V & Records	11,563	15,000	15,000	15,000
Books	44,949	57,000	57,000	57,000
Reference Materials	6,537	5,000	5,000	5,000
Travel	171	500	500	500
Education & Dues	576	750	750	750
Total Service & Supplies	135,254	153,497	151,966	151,966
Capital Outlay				
Improvement/Repairs	-	-	-	-
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Library	427,239	410,198	439,536	472,113



Departmental Trends

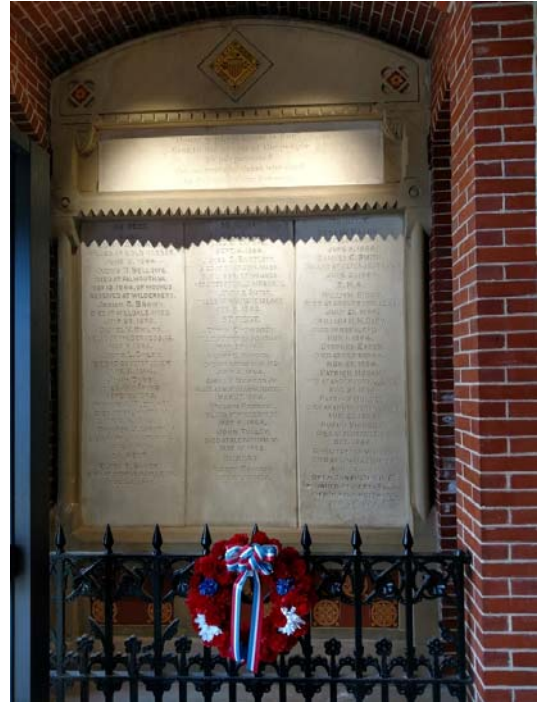
Description	CY2018	CY2019	CY2020	CY2021 (Thru Qtr.3)
Total patrons (Oxford Residents Only)	7,481	7,625	7,660	7,906
Total circulation (adult)	44,595	44,275	38,614	11,944*
Total circulation (children and youth collection)	37,988	37,616	28,490	6,774*
Total Inter-Library Loans (Received)	9,518	9,410	6,573	6,970*
Total Inter-Library Loans (Provided)	9,685	9,309	6,531	3,408*
Total Circulation Activity (Including ILLs, Excluding Digital Items)	92,268	91,200	73,635	29,096*
Program attendance (adult)	798	937	564*	341*
Program attendance (children)	7,691	6,681	4,567*	1,062*
Program attendance (teen)	63	456	315*	3*
Total Programs Held (Adult, Children, Teen)	298	325	302*	107*
Digital circulation (E-Books, Downloadable Audiobooks)	5,876	7,120	8,549	9,885
Value of All Materials Circulated (including ILL, excluding digital materials)	\$1,377,825	\$1,311,774	\$1,031,953	\$343,271*

*The numbers are significantly reduced, 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. We did, however, begin offering contactless lobby pickup on July 20, 2020 so that patrons would still have access to library materials. We are still currently offering this service, for those who are still not comfortable coming into the library.



Veterans' Services

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 short or long term medical assistance, financial aid, applications and administration of veteran's benefits. The Veteran's Services Office is located at Memorial Hall. Pictured to the right is the Town's Veterans' Memorial, also located at Memorial Hall.



	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Veterans' Agent	9,376	24,349	30,003	30,000
Total Salaries	9,376	24,349	30,003	30,000
Services & Supplies				
Professional Services	-	8,000	8,000	8,000
Benefits	182,838	175,000	201,200	194,000
Supplies & Miscellaneous	189	100	500	500
Education & Dues	95	600	600	600
Total Service & Supplies	183,122	183,700	210,300	203,100
Total Veterans' Services	192,498	208,049	240,303	233,100



Historical Commission

The Oxford Historical Commission is responsible for the preservation, protection, and development of the historical and archaeological 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 has seven members and meets monthly.

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Clerk	157	1,014	1,014	1,000
Total Salaries	157	1,014	1,014	1,000
Services & Supplies				
Supplies & Miscellaneous	102	100	100	100
Education & Dues	50	150	150	150
Total Service & Supplies	152	250	250	250
Total Historical Commission	309	1,264	1,264	1,250

Celebrations

The Celebrations budget provides funding for community celebrations, including performers, vendors, and decorations. The budget also provides for the flags placed in the right-of-way during holidays and special events.

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Services & Supplies				
Veterans' Day	2,667	2,000	2,000	2,000
Flags (Street)	681	2,000	1,000	1,000
Christmas/Bandstand	3,918	2,000	3,000	3,000
Memorial Day	1,134	3,000	3,000	3,000
Tentative New Celebration	-	-	-	-
Total Service & Supplies	8,400	9,000	9,000	9,000
Total Celebrations	8,400	9,000	9,000	9,000



Oxford Public Schools





Oxford Public Schools

Contact Information	Phone & Email	Location
Dr. Kristine Nash Interim Superintendent	508-987-6050 knash@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.

FY20 Accomplishments:

- Assistant Principal added at Clara Barton Elementary
- Early College Program implemented at Oxford High School
- Chromebooks available to all students districtwide
- Settled all collective bargaining agreements

FY21 Accomplishments:

- Planned & executed remote learning and a hybrid schedule for all students
- Website redesigned and launched
- New math curriculum purchased and established Grades K – 8
- Monitor and ensure the health and safety of students & staff through the COVID-19 pandemic
- Provide healthy & safe facilities and provide a robust learning environment for students
- Oxford High School track resurfaced

FY22 Goals

- Establish new English Language Arts curriculum Grades K – 8
- Reinstatement of Curriculum Director position
- Implement a district learning recovery & acceleration plan
- Successfully negotiate a successor contract with collective bargaining units
- Begin the funding application process through the Massachusetts School Building Authority for renovations to Oxford Middle School

FY22 Budget

Account Description	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget	FY21 vs. FY22	
					\$	%
IT Districtwide	474,341	472,915	518,780	504,042	(14,738)	-2.84%
Administration	723,213	902,522	855,605	898,773	43,168	5.05%
Chaffee School	1,382,757	1,348,221	1,347,755	1,372,480	24,724	1.83%
Clara Barton School	1,800,448	1,963,828	2,025,431	2,112,018	86,587	4.27%
Middle School	2,349,870	2,541,739	2,651,857	2,703,918	52,060	1.96%
High School	3,499,183	3,660,632	3,817,293	3,872,436	55,143	1.44%
ACE	370,176	501,198	24,650	-	(24,650)	-100.00%
Student Services	4,529,494	4,490,538	4,434,905	4,852,518	417,614	9.42%
Custodial Services	511,029	577,158	587,148	594,456	7,308	1.24%
Athletics	231,554	233,394	198,250	204,950	6,700	3.38%
Transportation	1,571,002	1,314,695	1,672,802	1,627,884	(44,917)	-2.69%
Crossing Guards	16,305	14,596	25,000	25,000	-	0.00%
Medicaid Billing	7,500	7,500	7,500	7,500	-	0.00%
Total Education Budget	17,466,871	18,028,937	18,166,975	18,775,975	608,999	3.35%
Amount voted at Town Meeting	17,479,976	18,066,975	18,166,975	18,775,975	609,000	3.35%
Variance	(13,105)	(38,038)	0	(0)		

Departmental Trends

Description	FY2016	FY2017	FY2018	FY2019	FY2020
Total Enrollment	1797	1738	1685	1639	1,572
Graduation Rate (4-Year, not adjusted)	88.8%	88.1%	86.7%	79.6%	82.1%
Total # of Teachers (FTE)	129.3	125.7	123.1	123	122.1
Student/Teacher Ratio	13.9:1	13.8:1	13.7:1	13.3:1	12.9:1
In-district expenditures (\$)	22,797,753	22,601,630	22,243,718	22,680,294	
In-district FTE pupils	1761.2	1716.8	1686.1	1627.4	
In-district expenditures per pupil	\$13,438	\$13,790	\$14,003	\$14,643	



OXFORD PUBLIC SCHOOLS

3-YEAR DISTRICT IMPROVEMENT PLAN (7/1/2019-6/30/2022) STRATEGY IN ACTION

Vision

It is the vision of the Oxford Public School District that through implementation of best educational practices, utilizing technology and rigorous curriculum, our students will lead and shape the future. The District can accomplish this by engaging 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.

Theory of Action

IF the Oxford Public School District ensures high quality teaching through implementation of an aligned instructional system:

- Hiring, training, and retention of effective teachers and staff;
- Increased use of a management system that provides access to diagnostic and summative data on student learning;
- Improving teacher practice and school performance through high quality professional development with coaching and mentoring; and
- Reinforcing a culture of open mindedness and collaboration for academic rigor, high standards, accountability, and community partnerships;

THEN students will progress through the Oxford Public Schools graduating from high school ready for college, career, the military, and life as a contributing citizen.

Strategic Objectives

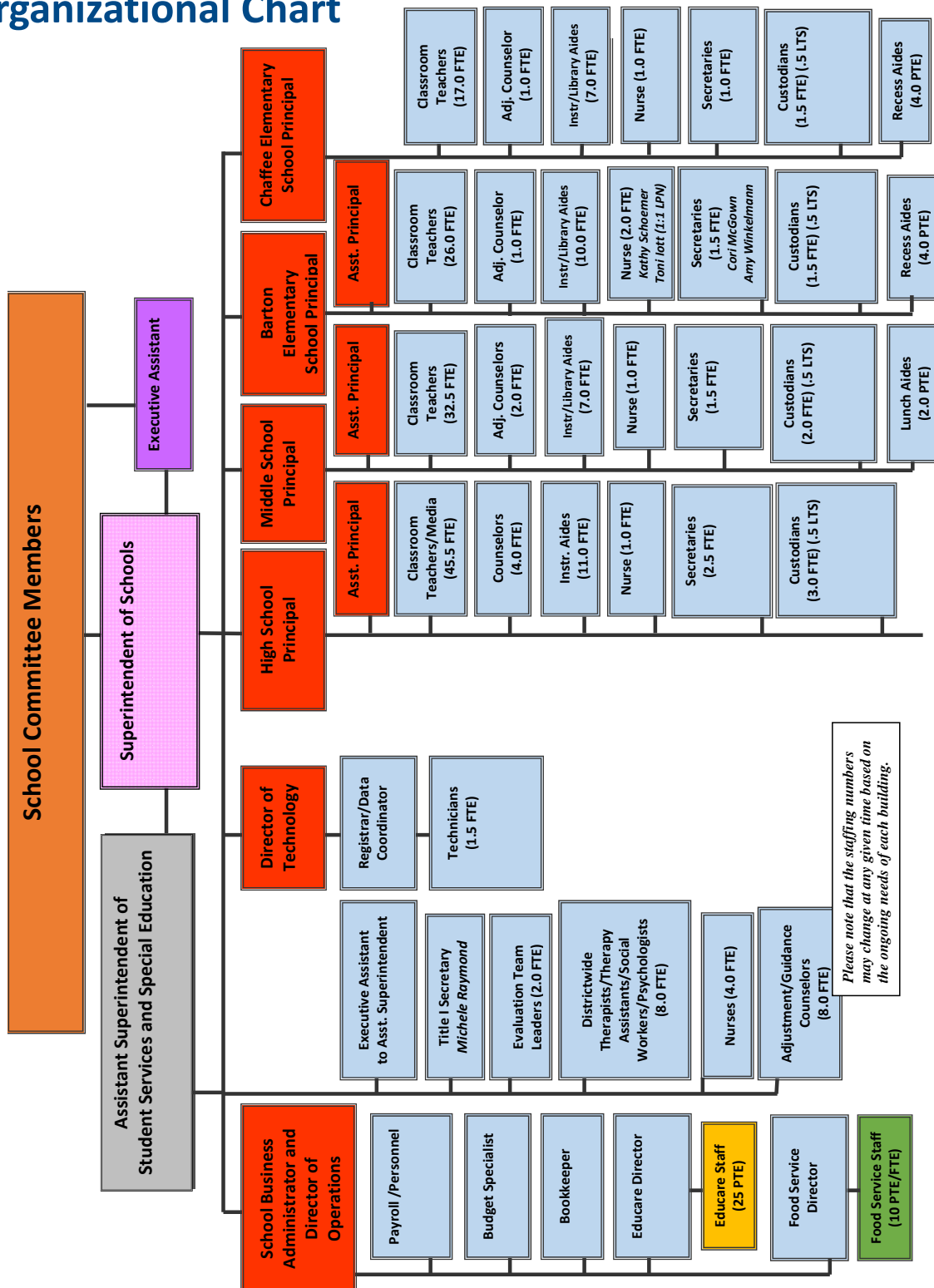
1. <u>Curriculum, Assessment, and Instruction</u>	2. <u>Parent and Community Engagement</u>	3. <u>Professional Culture</u>	4. <u>Management and Operations</u>	5. <u>Social, Emotional, and Health Well-being of Students and Staff</u>
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Strategic Initiatives

D1A. Support teachers in improving their classroom effectiveness through coaching in the area of literacy and mathematics at the elementary and middle school level.	D2A. Encourage parental and community collaboration to support student growth and development through effective communication.	D3A. Ensure that time and resources are available for high quality professional development reflecting staff and program needs.	D4A. Work with the Town to establish a school facility improvement plan to ensure yearly capital expenditures to support improvements.	D5A. Increase the District's ability to meet students' social, emotional, and health needs with a focus on how these impact student outcomes.
D1B. Support teachers in improving their classroom effectiveness by focusing on analysis and application of student data to improve outcomes for students.	D2B. Promote student to community connections through parent and community involvement in the classroom and in the community.	D3B. Promote collegiality and collaboration among faculty, staff, and administration.	D4B. Review, update and provide staff and students training in Districtwide safety protocols such that they reflect best nationwide safety practices.	D5B. To help students develop connections to school and community, and support positive behaviors.
D1C. Establish a Districtwide Professional Development Plan in collaboration with personnel.	D2C. Engage families in two-way communication about student progress, programs, and performance.	D3C. Build parental and community support through effective communication with multiple opportunities and collaboration in District and Town programs.	D4C. Ensure that the school lunch program is meeting with state regulations and best nutritional practices/regulations.	D5C. To empower staff to seek resources offered in the District and create a sense of belonging to the Oxford community.
D1D. Establish an instructional environment that fosters critical and creative thinkers and effective communicators in a technological rich environment.		D3D. Utilize the in-house expertise of staff for professional development as well as leadership opportunities.	D4D. Continue to build a fiscally sound and conservative budget to meet our students' needs.	
D1E. Support teachers in improving collaboration vertically and horizontally by adjusting schedules to provide time needed for such collaboration.				
D1F. Revise curriculum Districtwide to be reflective of current DESE standards and make curriculum available to families.				



Oxford Public Schools Organizational Chart



Please note that the staffing numbers may change at any given time based on the ongoing needs of each building.



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.

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
IT Director	58,091	-	-	-
Assistant IT Director	10,796	-	-	-
Total Salaries	68,887	-	-	-
Services & Supplies				
Professional Services	-	129,800	129,800	129,800
Equipment Maintenance	50,760	33,912	49,137	49,000
Supplies & Miscellaneous	10,975	6,000	6,000	6,000
Hardware	21,202	45,000	45,000	45,000
Software	320,844	231,301	241,821	240,000
Education & Dues	679	-	-	-
Total Service & Supplies	404,460	446,013	471,758	469,800
Capital Outlay				
Improvements/Repairs	-	-	-	-
MIS Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total - MIS	473,347	446,013	471,758	469,800



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 a 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.

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Overtime/Additional Hours	-	5,000	5,000	5,000
Floating Clerk	-	15,000	35,020	35,020
Total Salaries	-	20,000	40,020	40,020
Services & Supplies				
Electricity	22,183	24,000	24,504	23,000
Water/Sewer	282	400	400	400
Fuel (Heating & Generator)	4,588	6,500	6,640	6,500
Equipment Maintenance	3,925	4,118	4,118	4,000
Supplies & Miscellaneous	14,581	17,000	17,000	17,000
Postage-related	29,909	45,000	40,400	40,000
Total Service & Supplies	75,468	97,018	93,063	90,900
Capital Outlay				
Improvements	-	-	-	-
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Memorial Hall	75,468	117,018	133,082	130,920



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.

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Telecommunications				
Supplies & Services				
Telecommunications (Including Radio Maint)	96,891	100,000	110,000	105,000
Total Service & Supplies	96,891	100,000	110,000	105,000
Capital Outlay				
Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Telecommunications	96,891	100,000	110,000	105,000

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Municipal Fuel				
Services & Supplies				
Municipal Fuel	117,400	140,000	163,373	145,000
Total Service & Supplies	117,400	140,000	163,373	145,000
Capital Outlay				
Equipment	-	-	10,000	-
Total Capital Outlay	-	-	10,000	-
Total Municipal Utilities - Fuel	117,400	140,000	173,373	145,000

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Hydrants				
Services & Supplies				
Hydrants	146,285	165,000	165,000	165,000
Total Service & Supplies	146,285	165,000	165,000	165,000
Total Municipal Utilities - Hydrants	146,285	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.

Moderator	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Moderator Stipend	200	200	200	200
Total Salaries	200	200	200	200
Services & Supplies				
Town Meeting Signs	-	800	800	800
Professional Technology Services	-	700	700	700
Education & Dues	94	100	100	100
Total Service & Supplies	94	1,600	1,600	1,600
Total Moderator	294	1,800	1,800	1,800

Finance Committee	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Salaries				
Clerical Support Stipend	1,000	1,000	1,000	1,000
Total Salaries	1,000	1,000	1,000	1,000
Services & Supplies				
Advertising	35	75	75	75
Education & Dues	210	225	225	225
Reserve Fund	-	100,000	100,000	100,000
Total Service & Supplies	245	100,300	100,300	100,300
Total Finance Committee	1,245	101,300	101,300	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.

	FY20 Actual	FY21 Budget	FY22 Dept Request	FY22 Budget
Retirement & Insurance				
Unemployment Insurance	139,326	115,000	100,000	100,000
Retirement	1,982,069	2,229,090	2,521,946	2,521,946
Group Health Insurance	4,038,316	4,330,000	4,330,000	4,330,000
Group Life Insurance	-	2,000	2,000	2,000
Group FICA	307,773	325,000	325,000	325,000
General Insurance	418,497	400,000	400,000	400,000
Total Retirement & Insurance	6,885,981	7,401,090	7,678,946	7,678,946



Debt Service

	FY20 Actual	FY21 Budget	FY22 Budget
Maturing Debt			
Natural Gas Conversion			20,000
Clock Tower			10,000
Fire Truck Rehab			25,000
Police Station			250,000
School-Middle			130,000
School-Middle HVAC			60,000
School-Chaffee			285,000
Community Center Elevator/3rd Floor Renovation			50,000
Total - Maturing Debt	865,000	820,000	830,000
Short-term Debt			
Splash Pad - Payment 5 of 10 (paid through Smolenski Millette)			-
Clock Tower - Payment 5 of 10			32,700
Library - Payment 5 of 10			14,000
OHS Roof & Bleachers - Payment 4 of 10			60,000
Bathhouse - Payment 4 of 10			30,000
Streetlights - Payment 3 of 10			29,600
Saccarappa Bridge - 2 of 9			90,000
Total - Short-term Debt	266,968	235,193	256,300
Long-term Interest			
Natural Gas Conversion	-	-	7,394
Clock Tower	-	-	4,463
Fire Truck Rehab	-	-	3,500
Police Station	-	-	83,835
School-Middle	-	-	37,960
School-Middle HVAC	-	-	27,556
School-Chaffee	-	-	24,915
Community Center Elevator/3rd Floor Renovation	-	-	14,600
Total - Long-term Interest	166,300	256,300	204,223
Short-term Interest			
Short Term Interest on BAN's, TAN's, RAN's, Appellate, etc			70,000
Total Short-term Interest	40,126	65,000	70,000
Total Debt Service	1,338,394	1,376,493	1,360,523



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 so as 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.

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



DPW crews install a drainage structure

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.

FY2022 Capital Outlay Summary

For FY2022, the Town Manager recommended and Town Meeting approved \$2,885,000 in capital investment. The projects and outlays are summarized on the following page and include \$1,700,000 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 in additional levy 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 taxation ensures that the gap between available Chapter 90 funding and maintenance needs is closer to being met. Even with the additional levy, the total amount budgeted for roadway maintenance is below what the DPW's Highway Division recommends to adequately maintain the Town's transportation network.

The Town Manager has also recommended the use of debt to fund the replacement of two existing Fire Department vehicles with a single, modern Rescue/Pumper apparatus. At a cost of \$685,000, this investment will create efficiencies in maintenance and operation costs for the department, as well as providing crew continuity and enhanced operational capacity.

The following section presents a summary of FY2022 capital investments, followed by detail on each expenditure including operating budget impact and justification.

FY2022-FY2026 Capital Improvement Plan

As described earlier, the Town is required by charter to maintain a long-term capital improvement plan (CIP) outlining both 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.



FY2022 Capital Outlay Summary

Funding Source - Taxation

DPW - Roadway Repair & Restoration/Public Safety Engineering	500,000
Taxation Projects Total	500,000

Funding Source - Free Cash

Building Improvements

Fire - North Station Roof Replacement	150,000
Library Carpet Replacement	25,000
Social Center ADA Upgrades	21,600
Town Hall ADA Upgrades	74,400
Town Hall Smoke Detector Replacements	57,000
Town Hall Air Handler Replacement	12,000
Chaffee & Barton Schools Foundation Repair	90,000
Oxford Middle School Boiler Replacement	90,000
Chaffee & Barton Elem. Electronic Door Access	50,000

Building Improvement Fund Subtotal 570,000

DPW - Leicester Street Bridge Rehabilitation	565,000
DPW - Purchase Facilities Van	40,000
DPW - OPS Parking Lots Crack Sealing	50,000
DPW - Two Gravely Zero Turn Mowers	22,000
EMS/FIRE - Car 3 Replacement	78,000
PEG Access - Playback System and Installation	40,000
Police - Dispatch Console Replacement	146,000
Police - Technology Upgrades	35,000
Town Hall - Inspection Vehicle	26,000
Town Hall - Document Scanning and Destruction	43,000
Townwide - Green Communities Local Match	40,000
Townwide - Digital Community Engagement Board	45,000

Free Cash Projects Total 1,700,000

Funding Source - Bond Authorization

EMS/FIRE - E1/R1 Replacement (one vehicle)	685,000
Bond Authorization Total	685,000

TOTAL CAPITAL PROGRAM 2,885,000

FY2022 Capital Project Detail



Project Title:	Roadway Rehabilitation Gap Funding
Category:	DPW - Highway
Department:	DPW
Contact:	DPW

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ Enhancement

Project is:	New <input type="checkbox"/>	Recurring <input checked="" type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input checked="" type="checkbox"/>	Phase <u>1</u> of <u>5</u>	

Description:

The Town is underfunded in its roadway rehabilitation program. The Town gets approximately \$500,000 from the Commonwealth through the Chapter 90 program annually. According to the asset management program in use by the DPW, 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 operation budget by way of fewer potholes, fewer puddles, and more effective snowplowing.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input checked="" type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$2,500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$2,500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$2,500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

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

FY2022 Capital Project Detail



Project Title:	North Fire Station Roof Replacement
Category:	DPW - Facilities
Department:	Contact: DPW

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ Enhancement

Project is: New ☒ Recurring ☐ Resubmission ☐

Multiyear ☐ Phase ___ of ___

Description:

Replace approx 5,500 sqft of roofing.

Benefits of Project and Impact if Not Completed:

The existing roof at the North Fire Station is far beyond repair and needs replacement. We continue to spend money on patching failures throughout the year. Now that the station is manned it is becoming more critical to stop the major leaks before structural damage occurs.

Discuss Operating Budget Impact:

Reduction/elimination of operating costs associated with roof patching

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
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 type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -						
Construction	\$ 150,000	\$ 150,000					
Equipment/Furnishings	\$ -						
Contingency	\$ -						
Other	\$ -						
TOTAL	\$150,000	\$150,000	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$150,000	\$150,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Library Carpet Replacement
Category:	DPW - Facilities - Town
Department:	Contact: Michael Lupis

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ Enhancement

Project is: New ☐ Recurring ☒ Resubmission ☐

Multiyear ☐ Phase ___ of ___

Description:

Replace worn carpet at the Town Library.

Benefits of Project and Impact if Not Completed:

Replacing areas of carpet at the Library is an ongoing process to maintain the look and safety of the flooring. This funding will provide us with the ability to replace sections as needed throughout the building.

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
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -						<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ 25,000	\$ 25,000					<input type="checkbox"/> Revolving Fund
TOTAL	\$25,000	\$25,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

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

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

FY2022 Capital Project Detail



Project Title:	ADA Upgrades to Social Center		
Category:	Building		
Department:	Town Manager	Contact:	Jennifer Callahan

Department Priority:	
<input checked="" type="checkbox"/>	Urgent/Legally Required
<input 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:
 This project will be to design and reconstruct the handicap ramps at the Social Center, which are in serious disrepair and not code compliant. These ramps have deteriorated considerably and have substantial masonry patches already. The railings are not Architectural Access Board Compliant.

Benefits of Project and Impact if Not Completed:
 This project will make both ramps at the Social Center fully code compliant.

Discuss Operating Budget Impact:
 This project would include DPW oversight and some labor. Additionally, there would be an effect on the Operating Budget if funded through the Building Improvement Fund

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26		
Study/Design	\$ -						<input checked="" type="checkbox"/>	Free Cash
Land Acquisition	\$ -						<input type="checkbox"/>	Tax Levy
Construction	\$ 21,600	\$ 21,600					<input type="checkbox"/>	Enterprise Receipts
Equipment/Furnishings	\$ -						<input type="checkbox"/>	Debt
Contingency	\$ -						<input type="checkbox"/>	Grants
Other	\$ -						<input type="checkbox"/>	Revolving Fund
TOTAL	\$21,600	\$21,600	\$0	\$0	\$0	\$0	<input type="checkbox"/>	Stabilization
							<input type="checkbox"/>	Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$21,600	\$21,600	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	ADA Upgrades to Memorial Hall		
Category:	Building		
Department:	Town Manager	Contact:	Jennifer Callahan

Department Priority:

- ☒ Urgent/Legally Required
- ☐ Maintain Service
- ☐ Enhancement

Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>
	Multiyear <input checked="" type="checkbox"/>	Phase	<u>1</u> of <u>2</u>

Description:

The project is part of a grant that was submitted by The Manager's Office. This project will be to design and reconstruct the handicap ramps at the Town Hall, which are in serious disrepair and not code compliant. This is a multi-phase project and this phase focuses on design and engineering costs.

Benefits of Project and Impact if Not Completed:

The ramps at both the Town Hall and are no longer compliant in terms of grade. This project will make the back entrance of Town Hall fully code compliant. Additionally, the ramp at will be enclosed and protected from the elements, especially snow and ice.

Discuss Operating Budget Impact:

The effect on the Operating Budget would only exist if funded through the Building Improvement Fund

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ 74,700	\$ 74,700					<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -						<input type="checkbox"/> Debt
Contingency	\$ -						<input checked="" type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$74,700	\$74,700	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ 250,000	\$ 250,000				
CPA Amount Requested	\$ -					
Net of CPA and Grants	(\$175,300)	(\$175,300)	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Town Hall Smoke Detector Replacements
Category:	DPW - Facilities - Town
Department:	Contact: Michael Lupis

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ Enhancement

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

Description:

Replace all smoke detectors and supporting equipment at the Town Hall.

Benefits of Project and Impact if Not Completed:

The existing system is nearing end of life as determined by our contracted service provider. Upgrading the system will be necessary to maintain fire/life safety protocols.

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
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 57,000	\$ 57,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$57,000	\$57,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$57,000	\$57,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Town Hall Air Handler Replacement
Category:	DPW - Facilities - Town
Department:	Contact: Michael Lupis

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ 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 the air handler located in the front of the Town Hall building.

Benefits of Project and Impact if Not Completed:

The existing air handler is deteriorating and needs to be replaced to maintain proper cooling temperatures.

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
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 12,000	\$ 12,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
							<input type="checkbox"/> Stabilization
TOTAL	\$12,000	\$12,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$12,000	\$12,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Chaffee & Barton Repair Concrete Foundations
Category:	DPW - Facilities - Schools
Department:	Contact: Michael Lupis

Department Priority:

- ☒ Urgent/Legally Required
- ☐ Maintain Service
- ☐ Enhancement

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

Description:

Repair the concrete foundations at both Chaffee and Barton Schools.

Benefits of Project and Impact if Not Completed:

The foundations at both schools are experiencing severe cracking. The Facilities Department called in a professional engineer to evaluate the situation. The engineer reports that the cracking is due to oxidation and rusting around the supporting rebar. Water is also entering into the cracks, freezing and pushing the concrete out. Additional damage will continue to occur until the repairs are properly made.

Discuss Operating Budget Impact:

None.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					
		FY2022	FY2023	FY2024	FY2025	FY2026	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -						<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ 90,000	\$ 90,000					<input type="checkbox"/> Revolving Fund
TOTAL	\$90,000	\$90,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$90,000	\$90,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Oxford Middle School Boiler Replacement
Category:	DPW - Facilities - Schools
Department:	Contact:

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ Enhancement

Project is: New ☒ Recurring ☐ Resubmission ☐

Multiyear ☐ Phase ___ of ___

Description:

The heating system at the Middle School is made up of three boilers that were at end of life. One of the boilers failed and was replaced in 2020. This would be the second boiler to be replaced out of the three to avoid another unexpected failure.

Benefits of Project and Impact if Not Completed:

The chance of this boiler failing is very high when it is most needed during the winter months. Delaying replacement could result in not being able to bring the building up to temperature for staff and students. The heating requirement could be too much for the other boilers to make up the difference during extremely cold days.

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
		FY2022	FY2023	FY2024	FY2025	FY2026		
Study/Design	\$ -						<input checked="" type="checkbox"/>	Free Cash
Land Acquisition	\$ -						<input type="checkbox"/>	Tax Levy
Construction	\$ -						<input type="checkbox"/>	Enterprise Receipts
Equipment/Furnishings	\$ 90,000	\$ 90,000					<input type="checkbox"/>	Debt
Contingency	\$ -						<input type="checkbox"/>	Grants
Other	\$ -						<input type="checkbox"/>	Revolving Fund
TOTAL	\$90,000	\$90,000	\$0	\$0	\$0	\$0	<input type="checkbox"/>	Stabilization
							<input type="checkbox"/>	Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$90,000	\$90,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Chaffee School - Electronic Door Access		
Category:	Equipment/Furnishing		
Department:	Oxford Public Schools	Contact:	Justin Leduc

Department Priority:

- ☐ Urgent/Legally Required
- ☐ Maintain Service
- ☒ 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 is for electronic access to 5 exterior doors at Chaffee School. Employees who need access to the building will be given a FOB in place of a key. The cost is estimated at roughly \$4000/door.

Benefits of Project and Impact if Not Completed:

This project will enhance security at Chaffee School as keys will no longer be distributed to staff. All building access may be electronically monitored & controlled.

Discuss Operating Budget Impact:

This will reduce labor costs on the Facilities Department as keys to the building will be minimized. In addition, lock maintenance will be reduced. This will reduce the costs associated with changing locks due to unreturned building keys.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY2022	FY2023	FY2024	FY2025	FY2026	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 25,000	\$ 25,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$25,000	\$25,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

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

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

FY2022 Capital Project Detail



Project Title:	Clara Barton School - Electronic Door Access		
Category:	Equipment/Furnishing		
Department:	Oxford Public Schools	Contact:	Justin Leduc

Department Priority:

- ☐ Urgent/Legally Required
- ☐ Maintain Service
- ☒ Enhancement

Project is: New ☒ Recurring ☐ Resubmission ☐

Multiyear ☐ Phase ___ of ___

Description:

This project is for electronic access to 5 exterior doors at Clara Barton School. Employees who need access to the building will be given a FOB in place of a key. The cost is estimated at roughly \$4000/door.

Benefits of Project and Impact if Not Completed:

This project will enhance security at Clara Barton School as keys will no longer be distributed to staff. All building access may be electronically monitored & controlled.

Discuss Operating Budget Impact:

This will reduce labor costs on the Facilities Department as keys to the building will be minimized. In addition, lock maintenance will be reduced. This will reduce the costs associated with changing locks due to unreturned building keys.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY2022	FY2023	FY2024	FY2025	FY2026	
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 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	

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

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

FY2022 Capital Project Detail



Project Title:	Leicester Street Bridge Rehabilitation
Category:	DPW - Highway
Department:	DPW
Contact:	DPW

Department Priority:

- ☒ Urgent/Legally Required
- ☐ Maintain Service
- ☐ Enhancement

Project is: New ☐ Recurring ☐ Resubmission ☒

Multiyear ☐ Phase ___ of ___

Description:

The Town-owned bridge on Leicester Street spanning the French River at Comins Road is in need of rehabilitation. The structural steel beam ends are severely corroded and are crippling. MassDOT has ordered the Town to take immediate remedial action to keep the bridge open and has recommended we fund its rehabilitation as soon as possible.

Benefits of Project and Impact if Not Completed:

The bridge is in need of repair. There are no alternatives. If the bridge is not repaired Leicester Street (Route 56) will be closed.

Discuss Operating Budget Impact:

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
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 type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -						
Construction	\$ -						
Equipment/Furnishings	\$ 565,000	\$ 565,000					
Contingency	\$ -						
Other	\$ -						
TOTAL	\$565,000	\$565,000	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$565,000	\$565,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Purchase Facilities Van		
Category:	DPW - Fleet		
Department:	DPW - Fleet	Contact:	DPW

Department Priority:
☐ Urgent/Legally Required
☒ Maintain Service
☐ Enhancement

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

Description:
 Purchase new van for Facilities Maintenance.

Benefits of Project and Impact if Not Completed:
 Currently Facilities is operating with one van and one short bed pickup truck for three employees. Efficiency is lost when tools and parts for one job are stored on the one vehicle that has been dispatched to another job. Often a hand-me-down vehicle from the Police Department or Fire Department is used to either shuttle tools or shuttle personnel.

Discuss Operating Budget Impact:
 The Town would see better operating efficiency if the Town's Facilities maintenance technicians could operate without depending on a shuttle for needed tools and/or personnel

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 40,000	\$ 40,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$40,000	\$40,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$40,000	\$40,000	\$0	\$0	\$0	\$0

Operating Budget Impact

During Project	\$ -					
Post-Project Annual						
Post-Project One-Time	\$ -					

FY2022 Capital Project Detail



Project Title:	All Schools Parking Lot Crack Fill
Category:	DPW - Facilities - Schools
Department:	Contact: Michael Lupis

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ Enhancement

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

Description:

Fill in the cracked pavement at all schools

Benefits of Project and Impact if Not Completed:

The pavement at all of the Oxford Schools have numerous cracks. To extend the life of the parking areas and walkways the cracks need to be filled in. The longer we delay the more cracks will be created and eventually the pavement will deteriorate beyond repair.

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
		FY2022	FY2023	FY2024	FY2025	FY2026		
Study/Design	\$ -						<input checked="" type="checkbox"/>	Free Cash
Land Acquisition	\$ -						<input type="checkbox"/>	Tax Levy
Construction	\$ -						<input type="checkbox"/>	Enterprise Receipts
Equipment/Furnishings	\$ -						<input type="checkbox"/>	Debt
Contingency	\$ -						<input type="checkbox"/>	Grants
Other	\$ 50,000	\$ 50,000					<input type="checkbox"/>	Revolving Fund
TOTAL	\$50,000	\$50,000	\$0	\$0	\$0	\$0	<input type="checkbox"/>	Stabilization
							<input type="checkbox"/>	Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$50,000	\$50,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Cemetery/Grounds Equipment
Category:	DPW - Parks & Cemetery
Department:	DPW
Contact:	DPW

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ 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 Gravely Zero Turn Mowers. The number reflects the 2020 State Contract Price.

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.

Discuss Operating Budget Impact:

No Impact.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 22,000	\$ 22,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$22,000	\$22,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$22,000	\$22,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Car 3 Replacement		
Category:	Equipment		
Department:	Fire/EMS	Contact:	Chief McDonald

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ Enhancement

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

Description:

This project involves replacing Car 3 (Formerly Rescue 3), a 2000 Ford F-350 pickup and plow used to pull Marine 1, the Mass Casualty, and Technical Rescue trailers and also plow and remove snow at both fire stations with an F-550 or equivalent. This vehicle has reached the end of its useful life (ten years). Additionally, towing capacity needs have increased requiring a larger capacity vehicle with greater power.

Benefits of Project and Impact if Not Completed:

The replacement vehicle will be able to carry equipment formerly carried on other vehicles while increasing the power and snow plowing capacity of the current vehicle. The replacement vehicle will be diesel versus gasoline powered. The price includes emergency lighting, radios, plow and frame, and utility body required for tools and equipment.

Discuss Operating Budget Impact:

Replacing this vehicle continues service delivery needs while increasing load towing and snow pushing capacity required to keep our stations clear of snow and ice and to respond to assist our fire and ambulance crews in clearing streets when responding to emergencies during inclement weather.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 78,000	\$ 78,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$78,000	\$78,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$78,000	\$78,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	PEG Playback System		
Category:	Equipment		
Department:	PEG Access	Contact:	Tim Labonte

Department Priority:

- ☐ Urgent/Legally Required
- ☐ Maintain Service
- ☒ Enhancement

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

Description:

This system will be installed at the PEG Access Studio located on the second level at 4 Maple St. When products needed are delivered to contractor, the system will be installed within a month at the studio. This system will suffice the town's Cable Access playback needs for 8-10 years, or when mandatory national broadcast format changes per FCC.

Benefits of Project and Impact if Not Completed:

Oxford's Cable Access is in need of a modern playback system to handle announcement and bulletins, program scheduling and playback, live feed and recording, and remote access for emergency and time sensitive announcements and failures (power, technical issues, etc..)

Discuss Operating Budget Impact:

This is a one time purchase, which will fill the cable playback needs for the town the next 8-10 years. This also allows the planning and budgeting for purchasing the next playback system as the industry, equipment, and formats constantly change.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 40,000	\$ 40,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$40,000	\$40,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$40,000	\$40,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Dispatch Console		
Category:	Equipment		
Department:	Town Manager	Contact:	Jennifer Callahan

Department Priority:

- ☒ Urgent/Legally Required
- ☐ Maintain Service
- ☐ Enhancement

Project is: New ☒ Recurring ☐ Resubmission ☐

Multiyear ☐ Phase ___ of ___

Description:

This project will replace two 911 dispatch consoles (must occur concurrently) which were significantly damaged in late November. The current console is not longer supported and new parts are unavailable. Note- E-911 grants will not cover replacement.

Benefits of Project and Impact if Not Completed:

Requirement to have two functional consoles at all time. The current 911 dispatch consoles are outdated and unsupported. Future system failures may have a crippling effect on the Town's Public Safety Departments. If not completed, the current system may have a significant negative impact on residents health and safety.

Discuss Operating Budget Impact:

N/A

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
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 type="checkbox"/> Stabilization <input type="checkbox"/> Other
Land Acquisition	\$ -						
Construction	\$ -						
Equipment/Furnishings	\$ 146,000	\$ 146,000					
Contingency	\$ -						
Other	\$ -						
TOTAL	\$146,000	\$146,000	\$0	\$0	\$0	\$0	

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$146,000	\$146,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	POLICE TECHNOLOGY UPGRADES
Category:	Equipment/Software
Department:	Police
Contact:	Chief Saad

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ Enhancement

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

Description:

#1. Replace department computers at officers workstations (12). #2. Increase the RAM on department server by 192GB . #3. Replace radar units in cruisers (5).

Benefits of Project and Impact if Not Completed:

Please see attached detailed explanation of request for each sub category.

Discuss Operating Budget Impact:

This request will encompass a 'one-time' allocation to meet the needs described.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 35,000	\$ 35,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$35,000	\$35,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$35,000	\$35,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Town Hall Inspection Vehicle
Category:	Equipment
Department:	Town Manager
Contact:	Jennifer Callahan

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☐ Enhancement

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

Description:

Town will purchase vehicle for multiple departments to use for inspections. The car would serve inspectors needing it (Building/Health Departments) to handle enforcement and inspection needs as they arise. Inspectors are using their own vehicles and the Town has to pay high costs for mileage. This vehicle would replace 2014 Ford Explorer with 113,600 miles with a more efficient (27/33 MPG vehicle).

Benefits of Project and Impact if Not Completed:

Inspectors would have a well-marked Town of Oxford vehicle to enhance their personal safety. Residents would be able to readily identify inspectors as being authorized by the Town to conduct such work. The Town would realize savings in mileage costs incurred which would offset costs incurred in vehicle purchase and ongoing operations.

Discuss Operating Budget Impact:

There would be savings to the Town from not having to support Inspectors' private vehicles with mileage reimbursements.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 26,000	\$ 26,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$26,000	\$26,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$26,000	\$26,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Town Hall Document Scanning and Destruction
Category:	Building/Equipment
Department:	Town Manager
Contact:	Jennifer Callahan

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☒ Enhancement

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

Description:

Town Hall is nearing capacity for storage of documents, with the vault at capacity. The project will scan documents in accordance with State Records Retention Schedule and indentify and destroy allowable documents. This will allow increased floor space for personnel, equipment and future storage.

Benefits of Project and Impact if Not Completed:

Document storage is nearing capacity. Further, historically, some Departments have not routinely purged documents and there is now a significant volume to sort. Some documents require permanent or long-term retention. This will improve efficiency, departmental organization, and reduces the appearance of disorganization to customers.

Discuss Operating Budget Impact:

This should be a one-time cost associated with addressing the issue of decades of document storage. The Town would retain professional services, technology and equipment in order to improve storgae methods, space and security.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -						<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ 43,000	\$ 43,000					<input type="checkbox"/> Revolving Fund
							<input type="checkbox"/> Stabilization
TOTAL	\$43,000	\$43,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$43,000	\$43,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	DPW Energy Reduction Projects		
Category:	Building		
Department:	Town Manager	Contact:	Jennifer Callahan

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☒ Enhancement

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

Description:

Green Community DPW Projects for FY 22: 1) Clara Barton School LED Lighting= \$150,809 2) Clara Barton School Boiler Replacement= \$ 96,789. Town matching funds budgeted for \$40,000.

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 \$247,598 and projected grant offset is \$219,628 (Town's Responsibility \$27,970).

Discuss Operating Budget Impact:

Annual cost savings to the Town of \$21,844

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ 247,598	\$ 247,598					<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -						<input type="checkbox"/> Debt
Contingency	\$ -						<input checked="" type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
TOTAL	\$247,598	\$247,598	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
							<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$247,598	\$247,598	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Wireless Digital Community Engagement Board		
Category:	Equipment		
Department:	Town Manager	Contact:	Jennifer Callahan

Department Priority:

- ☐ Urgent/Legally Required
- ☒ Maintain Service
- ☒ 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 will replace the existing marquee board at Town Hall with a dual-sided Wireless Digital Community Engagement Board. The marquee will be replaced with a dual-sided 85" color screen which will be viewed by motorists and pedestrians. These custom screens are temperature and weather resilient and can be accessed wirelessly by staff. This allows for emergency messaging from any location. The Town Manager is currently pursuing a variety of funding sources for this project.

Benefits of Project and Impact if Not Completed:

This project will result in increased important communications between the Town and the public. This will eliminate current staff from physically changing the messaging on the Board and allow more multiple communications. Although the Town utilizes social media, a large segment of the population relies on the marquee.

Discuss Operating Budget Impact:

This project will increase staff efficiency.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 45,000	\$ 45,000					<input type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
							<input type="checkbox"/> Stabilization
TOTAL	\$45,000	\$45,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Other

Grant Amount Requested	\$ -					
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$45,000	\$45,000	\$0	\$0	\$0	\$0

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

FY2022 Capital Project Detail



Project Title:	Engine 1/Rescue 1 Replacement		
Category:	Equipment		
Department:	Fire/EMS	Contact:	Chief McDonald

Department Priority:

- ☒ Urgent/Legally Required
- ☒ Maintain Service
- ☒ Enhancement

Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>
	Multiyear <input type="checkbox"/>	Phase <u>1</u> of <u>1</u>	

Description:

The Engine 1/Rescue 1 Fire Suppression/Rescue vehicle replacement project involves the replacement of two separate vehicles that have reached the end of their useful service life with one multiuse fire suppression and heavy rescue vehicle. Engine 1 is a 1995 twenty-five year old pumping apparatus and Rescue 1 is a 2002 eighteen year old rescue vehicle.

Benefits of Project and Impact if Not Completed:

The National Fire Protection Association (NFPA) recommends front line pumpers be replaced after 15 years of service. Aging apparatus reduce the Insurance Service Organizations rating for home owners fire insurance and increase operating and maintenance costs. Incidents that require a Rescue vehicle often require a response by a fire suppression vehicle. This becomes increasingly difficult to staff two vehicles versus one.

Discuss Operating Budget Impact:

Replacing both vehicles with one will retire two vehicles no longer fit for full service with one modern piece of apparatus reducing our vehicle foot print and overall maintenance costs. Another benefit will be a better ISO rating for insurance rates in the town due to a more reliable and new pump. Also, procuring a Rescue/Pumper apparatus allows for staffing one fully operational vehicle establishing crew continuity and increasing firefighter safety.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year					Funding Source(s) Check all that apply
		FY22	FY23	FY24	FY25	FY26	
Study/Design	\$ -						<input type="checkbox"/> Free Cash
Land Acquisition	\$ -						<input type="checkbox"/> Tax Levy
Construction	\$ -						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 685,000	\$ 685,000					<input checked="" type="checkbox"/> Debt
Contingency	\$ -						<input type="checkbox"/> Grants
Other	\$ -						<input type="checkbox"/> Revolving Fund
							<input type="checkbox"/> Stabilization
TOTAL	\$685,000	\$685,000	\$0	\$0	\$0	\$0	<input type="checkbox"/> Other

Grant Amount Requested	\$ 685,000	\$ 685,000				
CPA Amount Requested	\$ -					
Net of CPA and Grants	\$0	\$0	\$0	\$0	\$0	\$0

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



Fiscal Years 2022 Through 2026 Capital Improvement Plan

Department/ Location	Project Title	Source (if identified)	FY2022	FY2023	FY2024	FY2025	FY2026	Five Year Total
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General Fund

Building Improvement Fund

Fire HQ	Replace HVAC System	Free Cash		30,000				30,000
Fire HQ	Fire HQ Roof Replacement	Free Cash	-	125,000	125,000			250,000
Fire N.	North Station Roof Replacement	Free Cash	150,000					150,000
Library	Carpet Replacement	Free Cash	25,000					25,000
Library	Wall Repainting	Free Cash				25,000		25,000
Social Center	ADA Upgrades	Free Cash	21,600					21,600
Town Hall	ADA Upgrades	Free Cash	74,400					74,400
Town Hall	Smoke Detector Replacements	Free Cash	57,000					57,000
Town Hall	Air Handler Replacement	Free Cash	12,000					12,000
Chaffee & Barton	Chaffee & Barton Foundation Repair	Free Cash	90,000					90,000
OMS	Boiler Replacement	Free Cash	90,000					90,000
Chaffee & Barton	Chaffee & Barton Exterior Siding Repair	Free Cash	-	200,000	200,000			400,000
Chaffee & Barton	Electronic Door Access	Free Cash	50,000					50,000
Chaffee & Barton	Flooring Replacement	Free Cash		175,500				175,500
Chaffee & Barton	Refinish Gym Floors	Free Cash			143,000			143,000
OHS	Music Room & Media Center Carpet Replacement	Free Cash				40,517		40,517
Various	Digital Signs - Town Hall, OHS, OMS	Free Cash					30,000	30,000
Library	Upgrade of HVAC Controls	Free Cash		34,000				34,000
Library	Chiller Replacement	Free Cash			100,000			100,000
TOTAL Building Improvement Fund			570,000	564,500	568,000	65,517	30,000	1,798,017

EMS/Fire Department

EMS/Fire	E1/R1 Replacement (one vehicle)	Borrow	685,000					685,000
EMS/Fire	Car 3 Replacement	Free Cash	78,000					78,000
EMS/Fire	Ambulance 2 Replacement	RRFA		300,000				300,000
EMS/Fire	Ambulance 1 Replacement	RRFA			300,000			300,000
EMS/Fire	Tower 1 Replacement	Borrow				1,500,000		1,500,000
EMS/Fire	Water Tender 1 Replacement						600,000	600,000
TOTAL EMS/Fire Department			763,000	300,000	300,000	1,500,000	600,000	3,463,000

Town Hall

Memorial Hall	Network Cabling			46,000				46,000
TOTAL Town Hall			-	46,000	-	-	-	46,000



Fiscal Years 2022 Through 2026 Capital Improvement Plan

Department/ Location	Project Title	Source (if identified)	FY2022	FY2023	FY2024	FY2025	FY2026	Five Year Total
Town Manager/Selectmen								
Town Hall	Town Hall Inspection Vehicle	Free Cash	26,000					26,000
Town Hall	Document Scanning and Destruction	Free Cash	43,000					43,000
Townwide	Green Communities Projects	Grant	219,628	225,932	230,220	464,385	690,432	1,830,597
Town Hall	Wireless Digital Community Engagement Board	Free Cash	40,000	59,630	30,490	-	303,183	433,303
PEG ACCESS	Playback system and Install	Free Cash	45,000					45,000
		Free Cash	40,000					40,000
TOTAL Town Manager Selectmen			413,628	285,562	260,710	464,385	993,615	2,417,900
Department of Public Works								
Highway	Roadway Rehab/Public Safety Engineering	Levy	500,000	500,000	500,000	500,000	500,000	2,500,000
Highway	Leicester Street Bridge Rehabilitation	Free Cash	565,000					565,000
Highway	McKinstry Pond Dam Rehabilitation	Borrow			700,000			700,000
Fleet	Purchase Facilities Van	Free Cash	40,000					40,000
Fleet	Replace Body, Dump Spreaders on No. 31 & 60					100,000		100,000
Fleet	Replace Body, Dump Spreader & Rails on No. 33						150,000	150,000
Fleet	Replace No. 53 with F550 Crew Truck			125,000				125,000
Fleet	Replace Backhoes No. 56 with Rubber Tire Excavator			200,000				200,000
Fleet	Replace No. 44 with a New Dump/Spreader				250,000			250,000
Fleet	Replace No. 43 with a New Wheel Loader					275,000		275,000
Fleet	Replace No. 32 with a New Dump Spreader						250,000	250,000
Facilities	All Schools Parking Lot Crack Fill	Free Cash	50,000					50,000
Facilities	Pave Barton Overflow Lot			70,000				70,000
Facilities	Pave in front of OMS Bay Doors					25,000		25,000
Parks & Cemetery	Two Gravely Zero Turn Mowers	Free Cash	22,000					22,000
Parks & Cemetery	Ruel Field Paving						340,000	340,000
Parks & Cemetery	Ruel Field Irrigation	Article 12#						-
Parks & Cemetery	Carbuncle Parking Lot - Phase II	Article 13##						-
Parks & Cemetery	Greenbriar Tennis Court Reconstruction					150,000		150,000
Parks & Cemetery	Replace Ruel Field Lighting						300,000	300,000
Parks & Cemetery	Football Field Feasibility (Turf Field)			TBD				-
Parks & Cemetery	OHS Softball Backstop and Netting			125,000				125,000
Parks & Cemetery	Baseball & Softball Dugouts (4)					20,000		20,000
Parks & Cemetery	ADA Compliant Bandstand Ramp/Walkway/Parking			146,802				146,802
TOTAL Department of Public Works			1,177,000	1,166,802	1,450,000	1,070,000	1,540,000	6,403,802



Fiscal Years 2022 Through 2026 Capital Improvement Plan

Department/ Location	Project Title	Source (if identified)	FY2022	FY2023	FY2024	FY2025	FY2026	Five Year Total
Police Department								
PD	Dispatch Console	Free Cash	146,000					146,000
PD	Police Technology Upgrades	Free Cash	35,000					35,000
	TOTAL Police Department		181,000	-	-	-	-	181,000
School Department								
Chaffee	Blinds			40,810	-	-	-	40,810
OHS	Floor Machine			30,000				30,000
OHS	Bleachers			120,204				120,204
OHS	Media Center Furniture			70,500				70,500
OHS	Auditorium Fixed Laser Projector			23,000				23,000
OHS	Wood Shop Safety Upgrades			120,000	-	-	-	120,000
OHS	Classroom Furniture				111,000			111,000
OHS	Auditorium Audio				22,000			22,000
OHS	Band Uniforms			30,000				30,000
OMS	Auditorium Fixed Laser Projector					20,000		20,000
OMS	Fencing					TBD		-
OMS	Auditorium Audio						13,000	13,000
District	Fleet Replacement						50,000	50,000
	TOTAL School Department		-	404,514	163,000	20,000	63,000	650,514
GENERAL FUND TOTAL			3,104,628	2,767,378	2,741,710	3,119,902	3,226,615	14,960,233

Funding Source
 Free Cash
 Levy
 Grants & Trusts
 Borrowing

Total Project Costs
 1,700,000
 500,000
 219,628
 685,000
3,104,628

- This project is funded through re-appropriated funds per Annual Town Meeting Warrant ARTICLE 12. "To see if the Town will vote to transfer from the unexpended balance of the appropriation made by the vote taken under Article 8 of the May 3, 2017, Annual Town Meeting for splash pad irrigation, the sum of Forty-Five Thousand One Hundred Thirty-Seven Dollars and Eighty-Eight Cents (\$45,137.88), to be used for irrigation on Town owned property under the direction of the Department of Public Works, including any incidental and related expenses; or act thereon."

##- This project is funded through re-appropriated funds per Annual Town Meeting Warrant ARTICLE 13. "To see if the Town will vote to transfer from the unexpended balance of the appropriation made by the vote taken under Article 10 of the May 1, 2019, Annual Town Meeting for streetlights, the sum of Fifty Thousand Dollars (\$50,000.00), to be used for the purchase and installation of paving the Caribuncle Beach parking lot under the direction of the Department of Public Works, including any incidental and related expenses; or act thereon."



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 14,009 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.

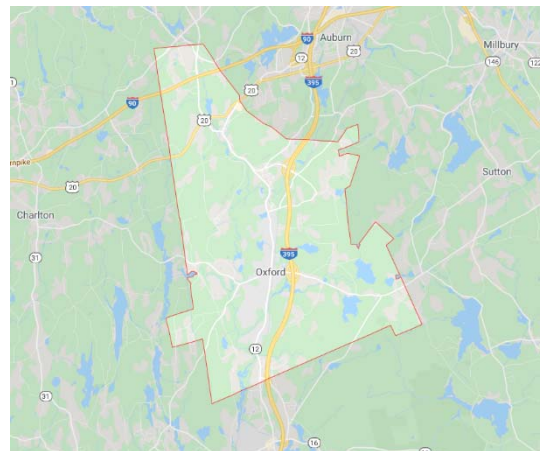
Government

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	Dennis E. Lamarche	Elected	ATE 2024
Selectman	Cheryll A. LeBlanc	Elected	ATE 2022
Selectman	Meaghan Troiano	Elected	ATE 2023
Selectman	Michael F. Daniels	Elected	ATE 2022
Selectman	John G. Saad	Elected	ATE 2023

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

For FY2022, the Town of Oxford has a population of 14,009 and an income per capita of \$31,313.¹ In 2019, approximately 90% of Oxford residents were white, 2.5% were Asian, 2% were black, and approximately 5.6% were Hispanic or Latino (who may be of any race). About 21.7% of the population were under the age of 18 and about 13.5% of the population were over the age of 65.² In 2009, it was estimated that Oxford had approximately 5,541 housing units and nearly 209 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 2020-2021 School Year is 1,458. The following table represents enrollment in the Oxford Public Schools by grade over a period of six school years:

	School Enrollment 2015-2021					
	Actual					
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Elementary (Preschool-5)	928	898	832	785	760	684
Middle (6-8)	432	423	421	442	409	372
Senior High (9-12)	437	417	432	412	403	402
Totals	1,797	1,738	1,685	1,639	1,572	1,458

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.

¹ MA Department of Revenue Division of Local Services

² US Census Bureau American Factfinder



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 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	1,000-4,999	5417
Walmart Supercenter	250-499	4522
Home Depot	100-249	4441
La Mountain Brothers Inc	100-249	2382
Market Basket	100-249	4451
Schmidt Equipment Inc	100-249	4238
Technetics Group	100-249	4237
AM Chaffee	50-99	6111
Bank Hometown	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
Pine Ridge Country Club	50-99	7139
Primerica Financial Svc	50-99	5239
R&M Leasing	50-99	5323
Casella Waste Systems	20-49	5621
Clara Barton School	20-49	6111
Curaleaf MA Oxford	20-49	4452
McDonald's	20-49	7225
Oxford Fire Department	20-49	9221
Oxford Fire Observation Tower	20-49	9221
Tauper Land Survey	20-49	5413
Wastequip	20-49	4238

Source: MA Department of Unemployment Assistance
Economic Research Department. Accessed June 4, 2021.



Employment & Wages

Description	Establishments	# Employed Jan 2020	Total Wages	Avg Monthly Employment	Avg Weekly Wages
<i>Goods-Producing</i>	87	2,385	\$66,462,988	2,363	\$2,164
Construction	52	336	\$5,434,156	336	\$1,244
Manufacturing	33	2,029	\$60,753,482	2,006	\$2,330
<i>Service-Providing</i>	332	3,324	\$30,960,505	3,289	\$724
Trade, Transportation and Utilities	85	1,525	\$12,719,389	1,510	\$648
Information	6	184	\$3,909,394	184	\$1,634
Financial Activities	20	155	\$2,438,261	154	\$1,218
Professional and Business Services	38	184	\$2,259,337	179	\$971
Education and Health Services	129	626	\$5,743,542	627	\$705
Leisure and Hospitality	25	429	\$1,687,029	406	\$320
Other Services	24	103	\$730,518	104	\$540
Total, All Industries	419	5,709	\$97,423,493	5,652	\$1,326

Source: MA Department of Unemployment Assistance Economic Research Department, Q1 2020

Assessed Values by Class

	2017	2018	2019	2020	2021
Residential	\$1,000,840,909	\$994,138,778	\$1,055,022,946	\$1,160,752,429	\$1,227,732,023
Open Space	\$0	\$0	\$0	\$0	\$0
Commercial	\$128,734,176	\$132,546,107	\$134,142,076	\$130,386,346	\$132,055,752
Industrial	\$101,013,700	\$105,899,200	\$111,876,913	\$113,457,900	\$113,376,200
Personal Property	\$48,678,200	\$70,769,100	\$74,283,600	\$73,276,000	\$65,737,500
Total	\$1,279,266,985	\$1,303,353,185	\$1,375,325,535	\$1,477,872,675	\$1,538,901,475

Source: MA Department of Revenue Local Services Division

According to MA Department of Unemployment Assistance Economic Research Department data, as of April 2021, the Town had a total labor force of 8,268 people of which 7,826 were employed. Approximately 442, or 5.3%, were unemployed at that time. This was slightly lower than the state unemployment rate of 5.9%.

Labor Force & Employment

	Labor Force	Employment	Unemployment	Rate
Massachusetts	3,701,200	3,482,200	219,100	5.9%
Oxford	8,268	7,826	442	5.3%

Source: MA Department of Unemployment Assistance Economic Research Department. April 2021 (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

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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 hearings 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



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 cash 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 Board of Selectmen and 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



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

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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.

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.

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.

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.

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.

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.

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.