

Fiscal Year 2023 Budget

Town of Oxford, Massachusetts





Table of Contents

GFOA Award FY2021.....	1
Section 1 – Introductory Information	2
Budget Message.....	3
Town-wide Goals & Strategies.....	11
Town Organization Charts	14
Schedule of Full-Time Equivalent Positions	16
Budget Strategy & Process.....	17
Section 2 – Financial Overview.....	20
Revenues & Description of Funds	21
Basis of Accounting.....	27
Budgeting.....	28
Funds & Department Relationship Matrix.....	32
Consolidated Financial Schedule	41
Fund Balance/Free Cash Trends	44
Revenue & Expenditure History.....	46
Financial Forecast	47
Section 3 – Departmental Budgets	52
General Government	53
Executive Office (Selectman, Town Manager & Legal Services)	54
Finance Department	
Accounting/Finance Director	64
Assessors.....	68
Treasurer/Collector.....	72
Human Resources.....	76
Town Clerk.....	79
Land Management	
Inspectional Services & Planning	83



Health Department	87
Cable Access/PEG	91
Public Safety.....	95
Police Department.....	96
Animal Control.....	103
EMS/Fire Department	108
Emergency Operations Center.....	113
Public Works & Utilities	114
Department of Public Works	115
Sewer Enterprise.....	123
Water Enterprise.....	124
Human, Culture & Recreational Services.....	125
Oxford Community Center	126
Council on Aging/Social Center	132
Oxford Free Public Library.....	137
Veterans' Services	142
Historical Commission	144
Celebrations.....	144
 Section 4 – Oxford Public Schools.....	145
School Department.....	146
Oxford Public Schools District Improvement Plan	149
Oxford Public Schools Organization Chart	151
 Section 5 – Non-Departmental & General Operations	152
Information Technology	153
Memorial Hall (Town Hall) Operations.....	154
Municipal Operations Utilities (Telecomm, Fuel & Hydrants)	155
Moderator	156
Finance Committee	156
Employee Benefits, Retirement & Insurance	157



Debt Service.....	158
Section 6 – Capital & Debt	159
Capital Budgeting Overview	160
FY2023 Capital Outlay Summary	163
FY2023 Capital Project Detail	164
Capital Improvement Plan (CIP)	183
Budgetary Debt Schedule.....	185
Combined Debt Service	186
Redemption Schedule	187
Section 7 – Appendices	188
Community Profile & Supplemental Statistical Data.....	189
Financial Policies.....	193
Glossary	234



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**Town of Oxford
Massachusetts**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director



Introductory Information





TOWN OF OXFORD

Town Manager

Jennifer M. Callahan

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Oxford, MA 01540

Phone (508) 987-6027 ext. 8

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Fiscal Year 2023 Budget Message

March 16, 2022

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 2023 Budget (FY 23) 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 \$45.5 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 2.7%. Oxford's current Moody's rating is an Aa3, the fourth highest rating. This rating 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. Last year Oxford compiled its first comprehensive Financial Management & Operations Policies Manual after securing a \$40,000 Community Compact Grant Award. In addition, the Town submitted its first all-inclusive Budget Document to the prestigious Government Finance Officers Association (GFOA) which presented Oxford with a "Distinguished Budget Presentation Award". We are honored to be recognized for our efforts to significantly increase budgetary transparency and produce a comprehensive budget with the objective of achieving benchmarks for exemplary financial management. This year, I have used the adopted Financial Management & Operations Policies and goals and objectives outlined in the GFOA document to guide and improve the budgetary process. Additionally, I continue to focus on the following major financial policy objectives:

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

During this past year, we have again made great strides in each of these areas. In the FY 23 Budget, we will continue to build upon these efforts, while also focusing on increasing outside funding (i.e. federal relief and grants), growing revenue streams and increasing departmental efficiencies.

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.

Over the last several years, state and local governments faced budgetary uncertainty due to the COVID-19 Pandemic. However, despite the pandemic, the state collected record-setting revenues. Similarly, revenues collected by the Town came in higher than initially forecasted. To spur economic growth and recovery, additional grants and funding sources have been made available to municipalities such as the federal American Rescue Plan (ARPA) and CARES Acts as well as a variety of state Covid-19 relief legislation, including the Massachusetts Shared Streets and Spaces Program which awarded Oxford with a \$400,000 grant last year.

The Governor's House 2 Budget projects a tax revenue consensus growth rate figure of 2.7% over FY 22 without dipping into the Commonwealth's Stabilization Fund. This provides for a small increase in Unrestricted General Government Aid of \$31.5M to municipalities over last year. Since the Governor released House 2 in January of 2022, the future of the economic outlook has become more clouded. Over the last several weeks, war in Ukraine has compounded lingering Covid-related supply chain disruption and contributed to inflation concerns. It is for these reasons, our Financial Team continues to conservatively forecast revenues despite strong past performance.

Budget Revenues

As part of our budgeted revenues, the tax levy for the fiscal year 2023 is determined to be \$26,857,587 which includes new growth estimated at \$225,000 along with a proposition 2 ½ allowable increase of \$649,658 and excess levy capacity of \$3,374. 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 60% of the total budgeted revenues. Local receipts have been conservatively estimated at \$3.1 million which is 7% of budgeted revenues. Rounding out revenues is a \$30,000 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 \$45,496,629 from which to build an operational budget.

Although the Governor's Budget FY 2023 recommendations released in January represent 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 over FY 22 by \$47,130 and Unrestricted State Aid is slated to be increased by \$61,018. It is anticipated the District's overall tuition and special education transportation assessments will also increase by \$60,547. This results in a projected total of \$10,749,020 in state educational assistance for FY 23. Total State Aid is projected to be \$13,784,346 which is 30.3% 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 \$45,496,629 for the FY 23 Operating Budget. The largest percentage of funding requested (46%) 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 \$563,279 over last fiscal year. This represents an increase of 3% for a total school operational budget of \$19,339,254. 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 \$1,578,032 combined contribution for operations as well debt service for previous capital improvement. This funding recommendation represents a 5.5% (\$82,005) increase from FY 2022.

The second largest departmental component of the budget is Public Safety which shows a significant change in funding this year. In total, Public Safety operations represent 11% of the proposed FY 23 Budget expenditures at a total of \$5,056,319. For many years the Town of Oxford has shown a strong commitment to its Police, Fire and Emergency Management Services departments through essential funding. After two years of relying on our frontline personnel to directly address the challenges raised by the pandemic, this budget commits to funding an additional four full-time firefighter/EMS positions to provide necessary coverage at both of our fire stations. The additional personnel will not only reduce the burden on current exhausted staff after the last two years, but will also reduce overtime by \$52,000 and address shift coverage problems. If the Town is fortunate enough to be awarded a SAFER grant, these positions will be initially be offset for several years. In total, there is a 11.8% increase to the Fire/EMS budget. A 2.28% increase to the Police budget represents contractual obligations, replacement of one police cruiser and training.

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 23 budget is \$7,971,462. Employee benefits costs represent 17.5% 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 \$1,832,707. This payment comprises the majority of expenditures for the total of retirement appropriations recommended in the budget which is a combined total of \$2,768,762. Despite being forced to change health insurance providers in FY 23, there is incredibly no increase to the Group Health Insurance budget line over last year which remains at \$4,330,000. Collectively, there is a proposed 3.81% increase in funding of overall Employee Benefits from last fiscal year.

The Oxford Department of Public Works (DPW) provides 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 8.7% of overall proposed FY 23 Budget. I am recommending an increase in funding for a total appropriation of \$3,524,437 which is a 5.61% increase over FY 22. This increase supports staff steps in accordance with the

DPW Pay Plan. Additionally this budget includes lease payments for equipment vehicles, increase funds for contract snow removal, modest increase to the overtime account, an increase in the light equipment operations and seasonal help as well as facilities maintenance hours.

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 6.5% of the proposed total recommended FY 23 Budget, while expenditures associated with culture/recreation as well as human services account for 1.8% and 1% respectively. The total recommended to the General Government line items is \$2,975,617 which is a \$230,586 increase from the previous fiscal year. Adjustments have been made in staff salaries to reflect contractual and staff steps as well as the planned retirements of two long-serving members of the Assessing Department. Use of outside professional services has decreased in some Departments where there have been recent hires of professional staff, while increased in other areas where institutional knowledge has been lost due to retirements. This budget also includes the addition of a part-time Building Inspector to address the backlog of work in this area. Legal Services, Town Clerk lines, as well as electricity, supplies, and postage have been increased to accurately reflect the increasing costs in these areas.

In terms of Human Services, our Senior Center is back in full swing following the pandemic. The Director, who was hired in a full-time capacity last year, has greatly increased programming and services and developed a comprehensive Senior Lunch Program which attracts "sell-out" crowds. By leveraging the State Senior Formula Assistance Grant, the Council on Aging budget has only increased slightly by \$5,543 despite increasing the hours of the Director, Van Driver and Culinary Supervisor. The recommended FY 23 budget total for Senior Services is \$183,535. There is also a recommended increase to the Veterans Services budget due to a regional services increase for the Veterans District and actual veterans' beneficiary costs. The Veterans Agent's budgeted hours were reduced to reflect actual hours worked. The total recommended budget for Veteran Services is \$239,408 which is a 2.7% 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 \$807,352 which is a \$56,489 increase from FY 22. Most of this increase is attributable to the continued restoration of hours in part-time library support staff Clerk and Page budget lines. Much like the Senior Center, there is a lot of increased activity through the Oxford Community Center as we emerge from the pandemic. The FY 23 budget calls for an increase to the Director's house and a new part-time activities coordinator. In addition to personnel, the budget increases the children's summer program and programmatic offerings overall. It is important to note that the OCC's budget is strategically supplemented through Smolenski-Millette Trust Funds with \$156,000 allocated in FY 22. 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 is \$290,869 which is a 8.3% increase from FY 22.

In 2020, the Town of Oxford made Public, Educational, and Government Access (PEG) cable services part of its internal budget operations. We have worked to restore and replace outdated equipment and hired a full-time Media Production Coordinator. The Department has now grown to the point where we are able to hire part-time videographers and this budget allocates an additional \$31,000 for these positions. The total FY 23 PEG Access budget is \$150,003 which represents a 25% increase over FY 22.

In terms of Debt Service, this budget provides for the financing of \$830,000 in Maturing Debt costs along

with \$173,233 in Long Term Debt Interest. This budget also recommends an expenditure of \$324,800 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 \$1,398,033 which is up by \$37,510 or 2.76% over last year. It is important to note one of the Town's long term debt projects will be ending this fiscal year and another in FY 2025, namely the Chaffee School Addition Project and Fire Truck Repair. Together these retired debt items 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. With the very recent uncertainty of the global economy, soaring gas prices and increasing inflation, it is more important than ever we continue to pad our reserves to ensure essential municipal services can withstand any state aid cuts or potential future recession.

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 total budget. This means that Oxford should have over \$2 million in its stabilization funds. In the five fiscal years prior to my becoming Town Manager, Oxford's Stabilization Account averaged a concerning 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 funds from stabilization accounts requires a two-thirds vote at Town Meeting. This is a higher public authorization threshold than typical appropriations and allows for a town to access funds should a destabilizing economic event befall the community.

In FY 21, 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 of \$250,000 into our Stabilization Fund to help bring reserves to \$1,974,492 which is 4.3% of our operating budget. This FY 23 funding recommendation puts the Town on the path to achieve or exceed the 5% DOR benchmark in accordance with our goal of meeting this threshold by FY 2024. Additionally, in 2019 we established Oxford's first Capital Stabilization savings account. Transfers into this account typically occur at the Fall Town Meeting. The current balance in this account is \$300,602. The balance in the stabilization account and capital stabilization account combined exceed the recommended 5% DOR benchmark.

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 has been able to have the Department of Revenue consistently certify free cash within the recommended percentages over the last several years. On average, when compared with the previous fiscal years of 2015-18, certified free cash has been 3 to 6 times higher. This year free cash was certified at \$3,441,729 with is 7.57% of the annual operating budget. This higher level of free cash is an anomaly attributed to the COVID-19 pandemic. This annual positive trend in increased free cash has allowed Oxford to commit to the following:

- Build up its reserves with healthy deposits
- Support the Building Improvement Fund to address deferred maintenance
- Increase funding for major capital projects
- Provide significant funds for roadway repair beyond Chapter 90

Overall, increased free cash has allows us to provide increased capital repairs without an increased tax burden to property owners.

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 \$5,591,414, 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 23 Budget proposes a contribution of \$65,000. The Town's OPEB trust is funded at 9.3%. While this may sound like a small amount, Oxford is positioned relatively well compared to other Massachusetts communities where the statewide average is only 5.9%.

For the fourth 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. This funding maintains a healthy cushion in this particular Fund.

Capital Programs & Grants

Another guiding financial policy objective concerns investing in the Town's overall infrastructure. This year's operational and capital budgets continue on an aggressive schedule to address a decades long 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. With an anomalous level of free cash this year, we are able to do more in our capital budget than previously anticipated.

For the past few years, we have supplemented Chapter 90 funding with \$500,000 in the operational budget to fund additional roadway repairs and engineering for local improvement projects. This year, instead of funding these projects through the operational budget, we are using \$935,000 in free cash and repurposing a \$565,000 appropriation (Leicester Street Bridge) for a total sum of \$1,500,000. This is in addition to the \$501,458 in Chapter 90 which we receive from the Commonwealth. Of this amount, a sum of \$800,000 has been earmarked for the McKinstry Pond Dam Rehabilitation project.

It is also recommended that \$1.4M in Free Cash be used to fund some of the following capital plan projects: Siding Replacement at the Chaffee School (\$234,000), Siding Replacement at the Barton School (\$234,000), Roof Replacement at Fire Headquarters (\$275,00), Ruel Field Irrigation (\$100,000), ADA Upgrades (\$196,802), Fleet Upgrades (\$150,000), Green Communities Local Contribution (\$59,630), HVAC Upgrades at the Library and Fire Headquarters (\$64,000), and Middle School Gym Flooring (\$30,000). In addition to the capital projects funded through free cash, a \$300,000 ambulance replacement is planned by using ambulance receipts and \$75,000 from sewer enterprise funds for a sewer pump replacement.

Since becoming your Town Manager, it has been a key objective to aggressively pursue one-time revenue sources, such as grants, legislative earmarks and beneficial financial agreements. Collectively, we have applied for over \$19.5 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. It is not uncommon for capital projects to be slated within the Five Year Plan and to simultaneously apply for grant funding for the same projects. One such grant endeavor is the McKinstry Pond Dam Rehabilitation. Although funded for \$800,000 within this years' Capital Plan, the Town is also applying for a Dam and Seawall grant to fund this project. 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 which results in an improved outcome to provide essential resources that best serve the needs of the community.

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. I look forward to working with the entire Oxford community as we finalize the FY 2023 budget to actualize our worthy public service goals and objectives. Onward Oxford!

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer M. Callahan".

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 community outreach and launch Managers on the Move	
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 bond as a team and plan more social development opportunities 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. Increase access to municipal properties via ADA Improvements	
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	<p><i>Improve management of traffic flow during peak times of day and at problem intersections</i></p>	<ol style="list-style-type: none">1. Conduct Town wide traffic analysis and work with MADOT and CMRPO for priority project funding2. Continuously monitor and address road infrastructure utilization throughout the Town. Provide for improvement schedule which includes both major transportation corridors as well as small neighborhood roads		
2	<p><i>Increase connectivity between walking, bicycling, and multi-modal networks to reduce amount of driving needed to get around Oxford</i></p>	<ol style="list-style-type: none">1. Increase and integrate Downtown parking, identify bike safety needs and identify options to expand municipal parking and support a “park once” strategy for downtown access	<ol style="list-style-type: none">2. Plan future transportation connections with Webster, Charlton and Leicester	<ol style="list-style-type: none">3. Improve safety of crosswalks throughout Town

SAFE COMMUNITY

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

OBJECTIVES

INITIATIVES

1	<p><i>Invest in facilities and infrastructure that support public safety</i></p>	<ol style="list-style-type: none">1. Maintain and repair Fire Station Head Quarters' roof and weatherize building2. Implement the fleet replacement plan for EMS/Fire3. Plan for future Public Works and Community Center Facilities	
2	<p><i>Deliver Town services fairly and effectively</i></p>	<ol style="list-style-type: none">1. Create Road to Zero Plan (Pedestrian Safety)2. Improve permitting and inspections process3. Develop and publish the road improvement program	



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>	<ol style="list-style-type: none">1. Produce quarterly newsletter2. Communicating events on the new electronic messaging board3. Improve customer service through training
2	<i>Create diverse opportunities for community to engage with the arts</i>	<ol style="list-style-type: none">1. Increase programming at the Community Center2. Increase engagement with community through downtown cultural arts events, health fairs, historical activities such as Movies on Main, Teddy Bear Picnic, Winter Fest and Scarecrows on the Common

ENVIRONMENTAL STEWARDSHIP

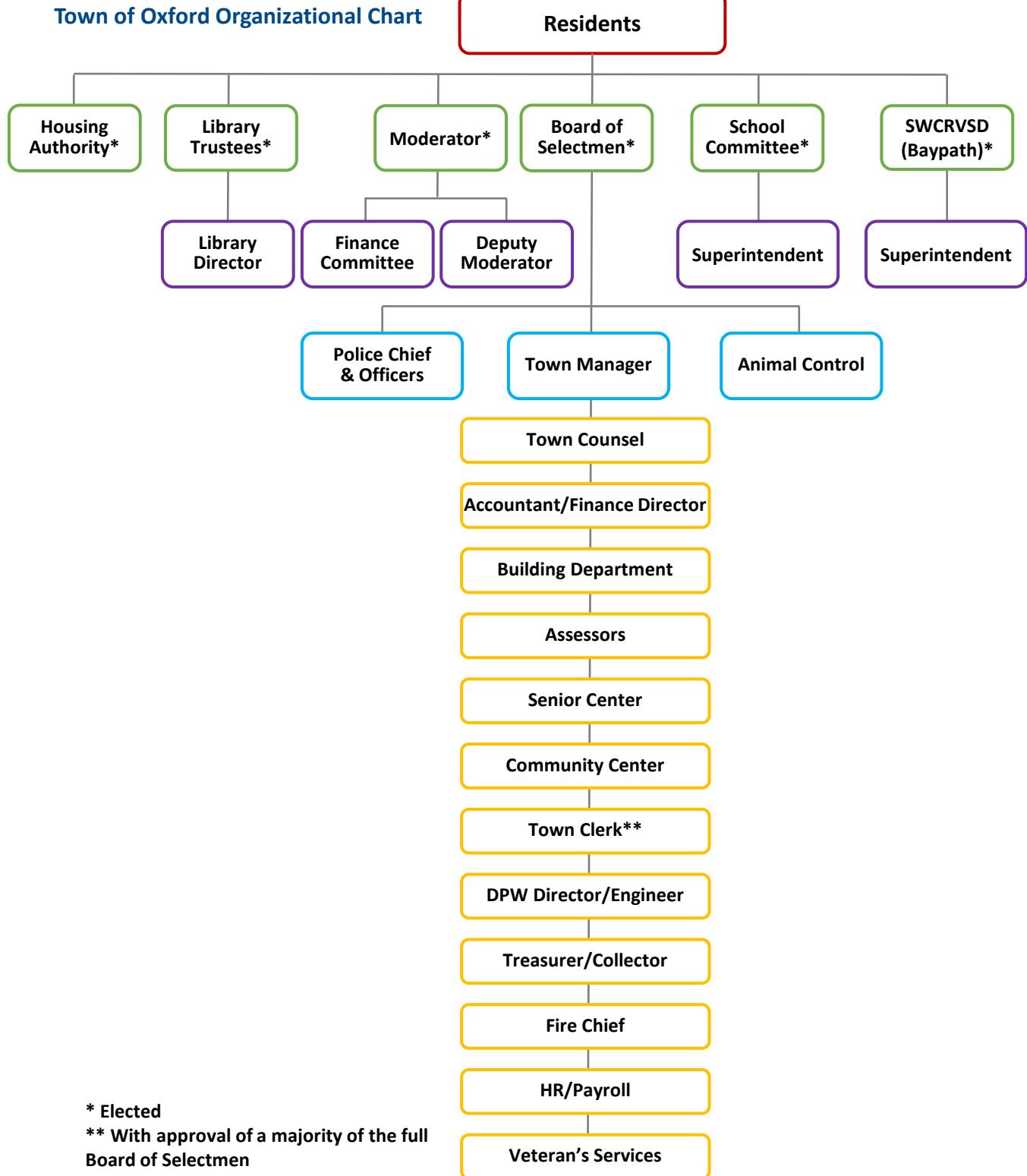
To mitigate effects of climate changes through management of Town resources, partnerships, and natural environment.

	OBJECTIVES	INITIATIVES
1	<i>Reduce carbon footprint</i>	<ol style="list-style-type: none">1. Maintain Green Community Status and continue with projects that reduce our carbon footprint by increasing efficiency2. Launch Trees for Trees Program to replace and maintain public shade and flowering ornamental trees through strategic plantings and removal of priority hazard trees
2	<i>Improve local waterways and conserve biological ecosystems</i>	<ol style="list-style-type: none">1. Stay current with our MS4 permit and continue to meet and improve within the permit requirements2. Maintain ponds with algae and weed control initiatives, adoption of electric motors only bylaw as well as a new aeration system for Carbuncle Pond
3	<i>Invest in green infrastructure and build community resilience</i>	<ol style="list-style-type: none">1. Invest in energy efficient HVAC systems and weatherization of town buildings2. Continue with energy efficiency lighting upgrades in Town facilities3. Participate in aggregation programs with green supplier options



Town of Oxford Organizational Chart

Residents

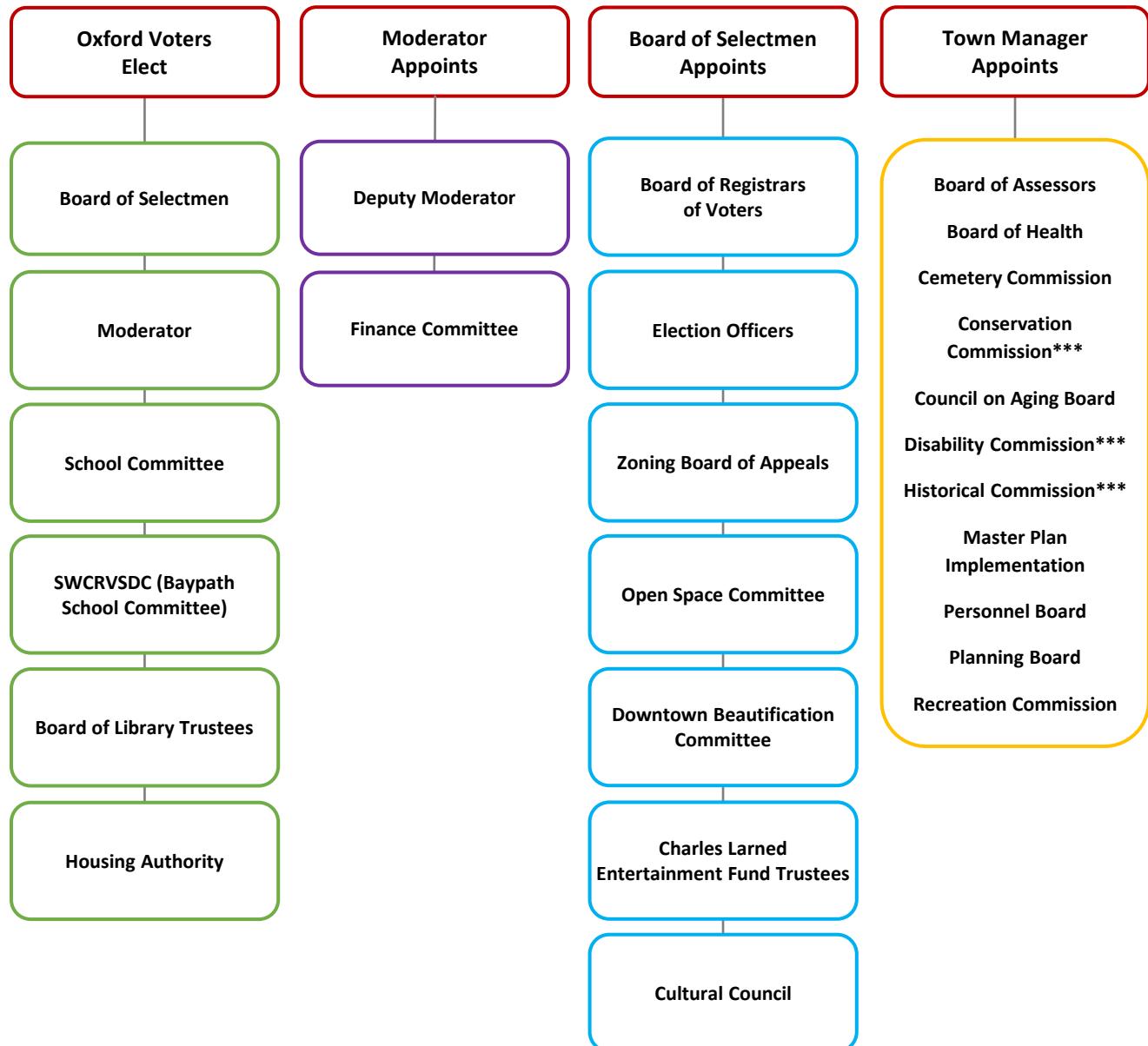


* Elected

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



Town of Oxford Boards and Committees



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



Schedule of Full-Time Equivalent (FTE) Positions

	FY20	FY21	FY22	FY23 Budget	Notes
General Government	17.9	21.0	21.4	22.8	
Town Manager	3.0	4.0	3.0	4.5	
Assessor	3.0	3.0	3.0	3.0	
Treasurer Collector	2.9	2.0	2.0	2.0	
Accounting	2.5	2.0	2.0	2.0	
Human Resources	1.0	1.5	2.4	2.0	
Town Clerk	3.0	3.0	3.0	3.0	Not including poll workers
Land Management	2.5	4.5	5.0	5.3	
Memorial Hall	-	1.0	1.0	1.0	
Public Safety	48.7	51.0	49.9	56.9	Not including seasonal
Police	28.2	29.0	28.5	30.5	Not including intermittents
EMS/Fire	19.3	20.4	20.0	25.0	Not including Call Firefighters
Animal Control	1.2	1.6	1.4	1.4	
Public Works	29.5	31.4	31.8	32.5	
Human Services	2.8	3.1	3.9	3.3	
Council on Aging	2.4	2.7	3.4	2.9	
Veteran's Services	0.4	0.4	0.5	0.4	
Culture and Recreation	6.4	6.1	8.6	10.3	
Library	4.8	4.8	6.4	7.8	
Community Center	1.6	1.3	2.2	2.5	Not including seasonal
Historical Commission	0.0	0.0	0.0	0.0	
School Dept	239.5	226.0	230.8	272.5	
Sewer Enterprise	0.2	0.2	0.2	0.2	
TOTAL	345.2	339	346.713	398.65	



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 \(oxfordma.us\)](http://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 \(oxfordma.us\)](http://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





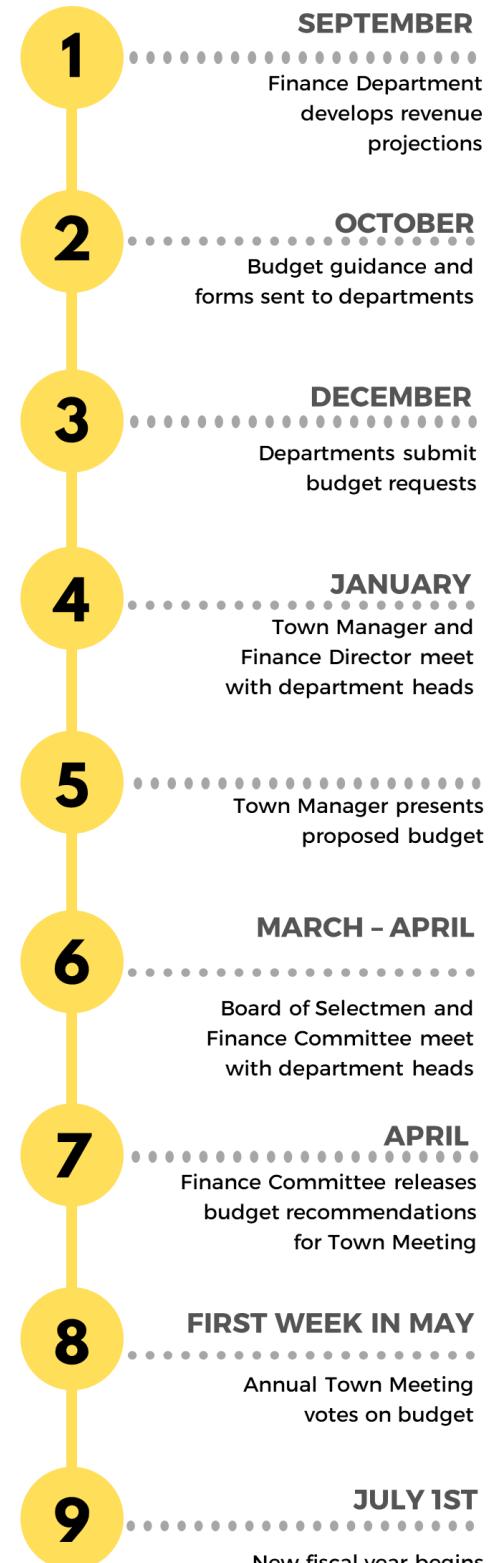
Budget Process

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 Selectmen.





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.

FY2023 Budget Calendar

August 12, 2021	Capital Request Forms sent to department heads
October 1, 2021	Capital Forms due to Finance Director/TM
December 31, 2021	Finance Committee Capital recommendation due to Town Manager
November 19, 2021	Department Budgets distributed
December 22, 2021	Department Budgets due to Finance Director/TM
January 2022	Presentation of School Budget to School Committee
Jan/Feb 2022	School Budget Received by Town Manager
January 26, 2022	Release of Governor's budget
	School Committee Vote on Budget
March 16, 2022	Town Manager's budget message and presentation – Joint Meeting of Selectmen and Finance Committee (at least 45 days prior to Town Meeting)
March 29, 2022	Close Warrant (36 days prior to Town Meeting)
April 6, 2022	Finance Committee FY23 Capital Program Public Hearing
April 14, 2022	Ballot questions due in FINAL form to Town Clerk (35 days prior to election)
April 27, 2022	Finance Committee recommendations are available (7 days prior to Town Meeting)
May 4, 2022	Annual Town Meeting



Financial Overview



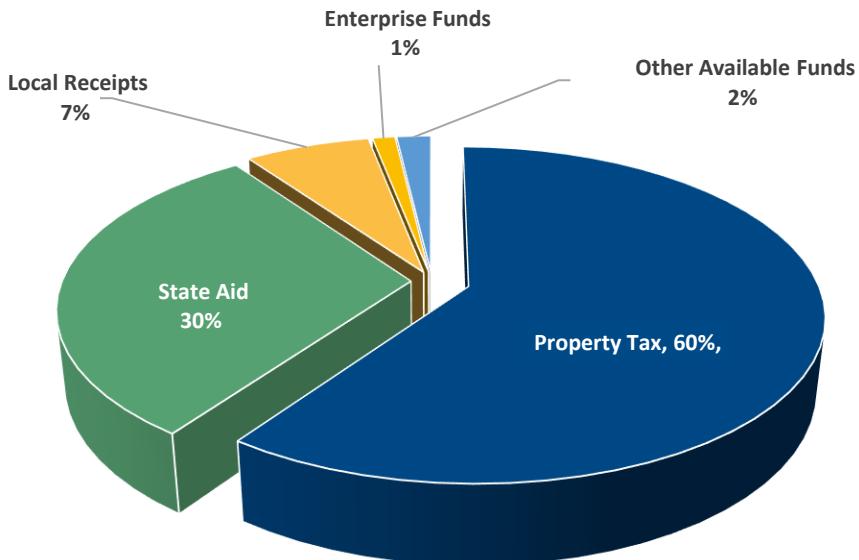


Revenues & Description of Funds

Revenue Overview & General Assumptions

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

FY23 Revenue Budget - Operating



Revenue Categories	FY19 Actual	FY20 Actual	FY21 Actual	% of TOTAL	FY22 Budget	FY23 Budget	% of TOTAL
Operarting Budget							
Tax Levy	23,121,794	24,121,359	24,938,041	57.02%	26,288,603	27,239,503	59.87%
State Aid	13,379,072	13,521,800	13,520,133	30.91%	13,628,957	13,784,346	30.30%
Local Receipts	3,322,844	3,898,359	3,662,090	8.37%	2,845,000	3,081,500	6.77%
Enterprise Funds	594,229	592,803	599,264	1.37%	537,326	551,280	1.21%
Other Available Funds	860,500	950,000	1,015,000	2.32%	1,001,000	840,000	1.85%
Total	41,278,439	43,084,321	43,734,528	100%	44,300,886	45,496,629	100%



Major Revenue Sources

Overview of Property Taxes

In FY21, 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, with the next certification due for FY23.

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
2022	150,063	180,270	330,333
5-Year Avg	157,914	247,787	405,701
10-Year Avg	126,369	215,960	342,329

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. Debt exclusions will be sought for future infrastructure projects.



A debt exclusion may also be approved by voters to increase the levy limit temporarily to fund capital projects. Generally, these projects are financed by borrowing and the annual debt service is added to the levy limit each year until the project is paid off. Debt-excluded projects taken into account in the property tax levy calculation include the construction of the new Police Station (2008-2028), Chaffee School renovation (2004-2023) and Oxford Middle School renovation (2013-2033).

FY2023 Property Levy Calculation

FY2022 Tax Levy Limit	25,986,365
ADD 2.5% Increase	649,659
ADD Prop 2 1/2 Override	-
ADD Estimated New Growth	225,000
Levy Limit Total	26,861,024
ADD Debt Exclusion	381,916
Maximum Allowable Levy	27,242,940
Excess Tax Levy Capacity	-3374
FY2023 Estimated Tax Levy	\$ 27,239,566

State Aid

State aid represented about 30% of the Town's annual revenue in FY2021. State aid is broken down into several categories, the largest of which (for Oxford) is Chapter 70 Education Aid. It is approximately 78% of all state aid. The other major category is Unrestricted General Government Aid (UGGA), which is approximately 16% 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	FY21 Actual	% of TOTAL	FY22 Budget	FY23 Budget	% of TOTAL
Chapter 70 Education Aid	10,514,754	10,585,936	10,566,894	78.16%	10,613,784	10,660,914	77.34%
Charter Tuition Reimbursement	48,060	105,711	36,767	0.27%	64,134	140,913	1.02%
School Choice Tuition Offset	73,500	42,650	52,550	0.39%	32,550	7,740	0.06%
Unrestricted General Government Aid	2,126,099	2,183,504	2,183,504	16.15%	2,259,927	2,320,945	16.84%
Veterans Benefits	81,212	137,224	137,234	1.02%	126,486	129,171	0.94%
Exemptions VBS and Elderly	89,535	19,578	105,907	0.78%	90,007	83,780	0.61%
State Owned Land	19,864	19,860	9,799	0.07%	9,976	11,256	0.08%
Public Libraries Offset	21,644	22,933	23,074	0.17%	27,689	25,223	0.18%
MSBA Reimbursement	404,404	404,404	404,404	2.99%	404,404	404,404	2.93%
TOTAL	\$13,379,072	\$13,521,800	13,520,133	100%	\$13,628,957	\$13,784,346	100%



Local Receipts

Local receipts are locally-generated revenues, other than real and personal property taxes. These made up approximately 7% of revenue in FY2021. 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 FY2023 is \$1.75 million while FY2022 actual collections were \$1.9 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 \$177 Thousand in FY2021, or approximately 6% of the total. The Cannabis Excise tax collection began in FY2020 and is out-pacing the meal tax in FY2021 by over 100k.

Local Receipts Category	FY19 Actual	FY20 Actual	FY21 Actual	% of TOTAL	FY22 Budget	FY23 Budget	% of TOTAL
Motor Vehicle Excise	1,993,780	2,076,661	1,903,017	51.97%	1,728,000	1,750,000	56.79%
Other Excise	16	0	0	0.00%	0	0	0.00%
Meals Excise Tax	179,615	162,549	177,772	4.85%	155,000	175,000	5.68%
Cannabis Excise Tax	-	66,270	283,909	7.75%	250,000	250,000	8.11%
Interest and Penalties	125,392	164,379	179,949	4.91%	150,000	165,000	5.35%
In Lieu of Taxes	13992	4,658	0	0.00%	0	0	0.00%
Fees	201,496	156,300	98,533	2.69%	100,000	97,000	3.15%
Cannabis Impact Fee	37,549	125,000	360,425	9.84%	0	0	0.00%
Rental Fees	62,951	176,145	160,525	4.38%	160,000	160,500	5.21%
Departmental Fees	73,955	60,093	68,263	1.86%	57,500	238,000	7.72%
Licenses/Permits	48,036	45,517	43,125	1.18%	40,000	41,500	1.35%
Fines and Forfeits	60,365	49,107	34,751	0.95%	34,000	34,000	1.10%
Investment Income	111,424	145,529	29,889	0.82%	24,000	24,000	0.78%
Medicaid Reimbursement	224,132	168,156	158,675	4.33%	145,000	145,000	4.71%
Miscellaneous Recurring	43,355	50,725	1,334	0.04%	1,500	1,500	0.05%
Miscellaneous Non-Recurring	146,786	447,270	161,923	4.42%	0	0	0.00%
TOTAL	\$3,322,844	\$3,898,359	\$3,662,090	100%	\$ 2,845,000	\$ 3,081,500	100%



Fund Descriptions

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

Governmental Funds

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

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

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

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



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

Permanent Funds

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

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

Capital Project Funds

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

Proprietary (Enterprise) Funds

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



Fiduciary Funds

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

Account Groups

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

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

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

Basis of Accounting

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

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



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

Budgeting

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

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

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

Following are three tables which are excerpted from the Town's financial statements prepared on a GAAP basis. These tables display the results of operations for the fiscal year ending June 30, 2021. There's one table for Governmental Funds and one for Proprietary Funds. Since Fiduciary funds do not involve the measurement of operations, there is no corresponding table for that grouping. The third table is supplemental information illustrating the budgetary basis of accounting. For reference, you may access a complete version of the Town's audited financial statements online at: https://www.oxfordma.us/sites/g/files/vyhlif4836/f/uploads/oxford_finncials_21.pdf

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



TOWN OF OXFORD, MASSACHUSETTS

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Capital Projects Fund	Trust Funds	Nonmajor Governmental Funds	Total
Revenues:					
Property taxes, net of tax refunds	\$ 26,006,364	\$ -	\$ -	\$ -	\$ 26,006,364
Intergovernmental	18,804,277	-	-	5,544,035	24,348,312
Motor vehicle and other excise taxes	2,364,698	-	-	-	2,364,698
Licenses and permits	43,125	-	-	-	43,125
Penalties and interest on taxes	179,949	-	-	-	179,949
Fines and forfeitures	34,751	-	-	-	34,751
Departmental and other revenues	851,003	-	-	2,598,164	3,449,167
Contributions and donations	-	-	3,700	248,642	252,342
Investment income	31,730	-	1,196,118	16	1,227,864
Total Revenues	48,315,897	-	1,199,818	8,390,857	57,906,572
Expenditures:					
Current:					
General government	2,696,424	-	-	320,284	3,016,708
Public safety	4,715,371	-	-	1,209,629	5,925,000
Education	24,713,765	-	3,623	2,703,701	27,421,089
Public works	4,357,572	-	-	1,914,051	6,271,623
Health and human services	402,319	-	-	74,906	477,225
Culture and recreation	540,675	-	260	294,796	835,731
Pension and fringe benefits	6,594,523	-	-	-	6,594,523
State and county charges	1,053,260	-	-	-	1,053,260
Debt service:					
Principal	820,000	-	-	-	820,000
Interest	262,941	-	-	-	262,941
Total Expenditures	46,156,850	-	3,883	6,517,367	52,678,100
Excess (Deficiency) of Revenues Over (Under) Expenditures					
	2,159,047	-	1,195,935	1,873,490	5,228,472
Other Financing Sources (Uses):					
Transfers in	1,495,857	286,300	50,420	100,613	1,933,190
Transfers out	(262,255)	-	(209,661)	(1,430,274)	(1,902,190)
Total Other Financing Sources (Uses)	1,233,602	286,300	(159,241)	(1,329,661)	31,000
Change in Fund Balances	3,392,649	286,300	1,036,694	543,829	5,259,472
Fund Balances:					
Beginning of the year (as restated; refer to Note V)	8,040,361	(1,445,904)	5,219,042	5,289,664	17,103,163
End of the year	\$ 11,433,010	\$ (1,159,604)	\$ 6,255,736	\$ 5,833,493	\$ 22,362,635



TOWN OF OXFORD, MASSACHUSETTS

PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2021

	Business-Type Activities		
	Sewer	Water	Total
Operating Revenues:			
Charges for services	\$ 500,119	\$ 33,391	\$ 533,510
Operating Expenses:			
Payroll and personnel costs	9,218	-	9,218
Operating costs	341,059	-	341,059
Depreciation	86,630	56,055	142,685
Total Operating Expenses	436,907	56,055	492,962
Operating Income (Loss)	63,212	(22,664)	40,548
Nonoperating Revenues (Expenses):			
Investment income	242	180	422
Interest expenses	(12,781)	(20,342)	(33,123)
Total Nonoperating Revenues (Expenses)	(12,539)	(20,162)	(32,701)
Income (Loss) Before Capital Contributions and Transfers	50,673	(42,826)	7,847
Capital Contributions and Transfers:			
Transfers out	(31,000)	-	(31,000)
Total Capital Contributions and Transfers	(31,000)	-	(31,000)
Change in Net Position	19,673	(42,826)	(23,153)
Net Position:			
Beginning of the year	3,392,284	361,529	3,753,813
End of the year	\$ 3,411,957	\$ 318,703	\$ 3,730,660



TOWN OF OXFORD, MASSACHUSETTS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2021

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

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

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues — budgetary basis			\$ 43,298,575
Revenue recognition	\$ (131,599)	\$ -	(131,599)
Stabilization revenue	-	1,841	1,841
On behalf payments	<u>5,147,080</u>	<u>-</u>	<u>5,147,080</u>
Revenues — GAAP basis	<u>\$ 5,147,080</u>	<u>\$ 1,841</u>	<u>\$ 48,315,897</u>
Expenditures — budgetary basis			\$ 40,909,153
Transfer treatment	\$ -	\$ 49,047	49,047
Expense recognition	51,570	-	51,570
On behalf payments	<u>5,147,080</u>	<u>-</u>	<u>5,147,080</u>
Revenues — GAAP basis	<u>\$ 5,198,650</u>	<u>\$ 49,047</u>	<u>\$ 46,156,850</u>
Net transfers — budgetary basis			\$ 567,850
Transfer treatment	\$ -	\$ 665,752	665,752
Net transfers — GAAP basis	<u>\$ -</u>	<u>\$ 665,752</u>	<u>\$ 1,233,602</u>



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
General Fund										
001-003 - General Fund	x	x	x	x	x	x	x			x
Special Revenue Funds										
Intergovernmental Funds - Highway Chapters										
013 - Chapter 90				x						
014 - Shared Winter Streets				x						
015 - MassWorks				x						
016 - Safe Streets & Paths				x						
017 - Main St Pedestrian Safety				x						
018 - Complete Streets				x						
Intergovernmental Funds - Federal Grants										
020 - ARPA	x	x	x	x	x	x	x	x	x	x
021 - FY21 BVP		x								
022 - CARES Act	x	x	x	x	x	x	x	x	x	x
024 - ARPA Revenue Replacement	x	x	x	x	x	x	x	x	x	x
028 - Community Development	x			x	x					
031 - MCI Trailer		x								
038 - FEMA	x	x	x							
039 - FEMA COVID19	x	x	x	x	x	x	x	x	x	x
041 - FFY20 EMPG		x								
Receipts Reserved for Appropriation										
100 - Sale - Cemetery Lots	x		x							
101 - Sale of Real Estate	x									x
102 - PEG Access & Cable Related Fund	x									
103 - Ambulance Receipts		x								
104 - WRTA				x						
106 - Conservation Commission			x							
109 - Ins. Reimb > 100,000 - Town	x	x	x	x	x	x	x	x	x	
110 - Ins. Reimb > 100,000 - School										x
111 - Special Education Reserve Fund										x
Town Revolving Funds										
105 - Board of Health	x									
150 - Recreation Revolving			x		x					
151 - Animal Control		x								
153 - Library Lost Books					x					



Funds & Department Relationship Matrix

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



Funds & Department Relationship Matrix

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



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
276 - Dam & Seawall		x								
280 - FY2022 SAFE/Senior SAFE		x								
282 - Police forfeiture		x								
283 - FY21 SAFE		x								
284 - FY20 SAFE		x								
285 - FY17 School Radio/ADA									x	
286 - Community Compact IT		x								
287 - FY19 SAFE		x								
Intergovernmental Funds - Federal Grants - School										
352 - FY20 Title A										x
353 - FY20 Title IV										x
354 - FY21 Early Education										x
355 - FY21 SPED IDEA										x
356 - FY21 Title I										x
357 - FY21 Title IIA										x
358 - FY21 Title IV										x
359 - FY21 ESSER										x
360 - FY21 CARES										x
363 - FY21 SPED Improvement										x
364 - FY22 ESSER II										x
365 - FY22 ESSER III										x
367 - FY22 SPED IDEA										x
368 - FY22 Title I										x
369 - FY22 Title II										x
370 - FY22 Title IV										x
371 - FY22 ARP SPED Entitlement										x
372 - FY22 SRP Early Education										x
373 - FY22 EBT ADMIN REIMB										x
374 - FY22 Emergency Operating Costs										x
390 - NJROTC										x
Intergovernmental Funds - State Grants - School										
403 - FY21 Corona Prevention										x
404 - FY21 Summer Eats										x
437 - Yellow Bus										x
449 - FY21 CFC Engagement										x



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
Revolving Funds - School										
460 - SPED Tuition										x
461 - ACE										x
463 - Day Care										x
464 - Summer School										x
465 - Circuit Breaker										x
466 - Preschool										x
467 - School Choice										x
468 - Insurance Chromebooks										x
475 - Athletics										x
476 - Athletic Fees										x
477 - Summer Camp										x
478 - Intramural										x
479 - Soccer										x
480 - Golf										x
481 - Boys X-Country										x
482 - Cheerleading										x
483 - Eldon										x
484 - JV Cheer										x
485 - Hockey										x
486 - Indoor Track										x
487 - OHS Athletic Donation										x
488 - Softball										x
489 - Baseball										x
490 - Girls Track										x
491 - Football										x
492 - OHS Volleyball										x
494 - OHS Girls Basketball										x
500 - School Lunch										x
501 - Use School Property/Frec										x
503 - Ins Reimbursement										x
505 - Use School Property										x
523 - Lost Book H/S										x
524 - Lost Book Middle										x
525 - Lost Book Barton										x



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
526 - Lost Book Chafee										x
Other Gifts/Grants - School										
450 - Malser Grant										x
451 - Project Bread										x
455 - SAAD Grant										x
510 - Chaffee Donation										x
511 - HS Donation										x
512 - COFFEE/ACE Donation										x
513 - Middle School Donation										x
517 - Barton Donation										x
518 - IT Donation										x
520 - COM/Partnership										x
522 - Musical										x
528 - Use School Pers										x
531 - Project Duke										x
533 - OHS Robotics Donation										x
534 - OMS Yearbook Donation										x
536 - OMS NJHS										x
537 - OMS Robotics										x
538 - Barton Playgroud										x
539 - OHS Student Fin Asst										x
540 - OHS Sign Donation										x
Capital Project Funds										
678 - Splashpad						x				
679 - Sacarrappa Bridge			x							
680 - Memorial Hall Clock Tower	x									
681 - Carbuncle Bath House				x						
683 - HS Roof/Bleachers										x
684 - Library				x						
685 - E1/R1 Replacement	x									
686 - Sewer Ext							x			
688 - Streetlights			x							
689 - Natural Gas	x	x								



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
Proprietary (Enterprise) Funds										
690,693 - Sewer Enterprise Fund								x		
692 - Water Enterprise Fund									x	
Permanent Funds										
Non-expendable Trust Funds										
704 - CEM - J. Larned	x									
725 - LIB - Lions Club	x									
730 - SCH - OXF Dist Nurse	x									
733 - SCH - E. McKenney	x									
746 - SCH - W. Westall	x									
750 - SCH - H. Harwood	x									
751 - MISC - HAP Charity	x									
752 - MISC - C. Larned	x									
753 - MISC - E.Copp	x									
755 - CEM - Perpetual	x									
756 - SCH - I&L Pottle	x									
761 - SCH - J. Fallovollita	x									
765 - MISC - Smolenski Millette	x									
771 - SCH - L&V Rosebrooks	x									
774 - SCH - Gahagan	x									
775 - MISC - Smolenski Millette II	x									
777 - SCH - G&P Pytko	x									
778 - MISC - Founders Day	x									
779 - LIB - George Morin	x									
783 - CEM - North Cemetery Trust	x									
784 - CEM - South Cemetery Trust	x									
785 - CEM - Gore Cemetery Trust	x									
786 - LIB - Oxford Library Book Trust	x									
787 - LIB - Oxford Childrens Library Trust	x									
788 - LIB - Oxford Library Trust	x									
789 - SCH - OHS Family Scholarship	x									
790 - SCH - Oxford Educators Scholarship Tru	x									
791 - SCH - Pottle Family Scholarship Trust	x									
792 - LIB - Grace Flynn Scholarship	x									
793 - LIB Patrons of the Library Trust	x									



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
Trust Funds - Expendable										
804 - CEM - J. Larned			x							
825 - LIB - Lions Club					x					
830 - SCH - OXF Dist Nurse										x
833 - SCH - E. McKenney										x
846 - SCH - W. Westall										x
850 - SCH - H. Harwood	x									
851 - MISC - HAP Charity	x									
852 - MISC - C. Larned	x									
853 - MISC - E.Copp	x									
855 - CEM - Perpetual			x							
856 - SCH - I&L Pottle										x
861 - SCH - J. Fallovollita										x
865 - MISC - Smolenski Millette	x									
871 - SCH - L&V Rosebrooks										x
874 - SCH - Gahagan										x
875 - MISC - Smolenski Millette II										
877 - SCH - G&P Pytko										x
878 - MISC - Founders Day	x									
879 - LIB - George Morin					x					
883 - CEM - North Cemetery Trust		x								
884 - CEM - South Cemetery Trust		x								
885 - CEM - Gore Cemetery Trust		x								
886 - LIB - Oxford Library Book Trust					x					
887 - LIB - Oxford Childrens Library Trust					x					
888 - LIB - Oxford Library Trust					x					
889 - SCH - OHS Family Scholarship										x
890 - SCH - Oxford Educators Scholarship Trust										x
891 - SCH - Pottle Family Scholarship Trust										x
892 - LIB - Grace Flynn Scholarship					x					
893 - LIB Patrons of the Library Trust					x					
904 - Stabilization Fund	x	x	x	x	x	x	x	x	x	x
906 - Capital Stabilization Fund	x	x	x	x	x	x	x	x	x	x
908 - MISC - S. Wellington	x									
910 - Conservation			x							



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
911 - Municipal Building Trust Fund	x		x							
913 - OPEB Trust Fund							x			
916 - SCH - E. Moscoffian										x
926 - SCH - Danny Clem										x
930 - American Revolution Tricent	x									
932 - SCH - Susan S. Kirk										x
933 - SCH - OHS Scholarship										x
935 - Stabilization Celebrations	x				x					
939 - Sewer Stabilization							x			
940 - SCH - Jennifer Marie Lehner										x
941 - SCH - IPG Scholarship										x
942 - SCH - Mexicali Scholarship										x
965 - Smolenski Millette	x									
975 - Smolenski Millette II	x									
989 - Unemployment							x			
Fiduciary Funds										
990 - Performance Bond	x									
991 - Agency Funds - Town	x	x	x				x			x
992 - Agency Funds - School										x
993 - Police Outside Details		x								
997 - High School Activity Fund										x
Account Groups										
995 - Long Term Debt Group						x				



Consolidated Financial Schedule - Revenues

	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	INC/DEC	% INC/DEC
PROPERTY TAX	25,335,468	25,453,286	26,288,938	27,242,877	953,939	3.6%
Unused Levy Capacity	(113,507)	(15,245)	(335)	(3,374)		
STATE AID	13,527,833	13,520,133	13,628,957	13,784,346	155,389	1.1%
Chapter 70 Education Aid	10,566,894	10,566,894	10,613,784	10,660,914		
Charter Tuition Reimbursement	108,876	36,767	64,134	140,913		
School Choice Tuition Offset	108,876	52,550	32,550	7,740		
Unrestricted General Government Aid	2,183,504	2,183,504	2,259,927	2,320,945		
Veterans Benefits	103,222	137,234	126,486	129,171		
Exemptions VBS and Elderly	19,572	105,907	90,007	83,780		
State Owned Land	9,552	9,799	9,976	11,256		
Public Libraries Offset	22,933	23,074	27,689	25,223		
MSBA Reimbursement	404,404	404,404	404,404	404,404		
LOCAL RECEIPTS	2,845,000	3,662,090	2,845,000	3,081,500	236,500	8.3%
Motor Vehicle Excise	1,735,000	1,903,017	1,728,000	1,750,000		
Meals Excise Tax	120,000	177,772	155,000	175,000		
Cannabis Excise Tax	125,000	283,909	250,000	250,000		
Interest and Penalties	125,000	179,949	150,000	165,000		
Fees	132,000	98,533	100,000	97,000		
Cannabis Impact Fee	125,000	360,425	0	0		
Rental Fees	160,000	160,525	160,000	160,500		
Departmental Fees	52,000	68,263	57,500	238,000		
Licenses/Permits	41,000	43,125	40,000	41,500		
Fines and Forfeits	45,000	34,751	34,000	34,000		
Investment Income	35,000	29,889	24,000	24,000		
Medicaid Reimbursement	145,000	158,675	145,000	145,000		
Miscellaneous Recurring	5,000	1,334	1,500	1,500		
Miscellaneous Non-Recurring	0	161,923	0	0		



Consolidated Financial Schedule - Revenues (cont.)

	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	INC/DEC	% INC/DEC
OTHER FUNDING SOURCES -						
Available Funds	1,500,857	1,495,857	1,001,000	1,705,000	704,000	70.3%
Prior Appropriation / re-appropriation	0	0	0	565,000		
Indirect Costs	31,000	31,000	31,000	30,000		
Ambulance RRFA	760,000	760,000	775,000	1,090,000		
Building Inspector Revolving	271,000	266,000	110,000	0		
Board of Health Revolving	100,000	100,000	70,000	0		
WRTA RRFA	15,000	15,000	15,000	20,000		
OTS Donation Account	192,000	192,000	0	0		
FEMA	46,857	46,857	0	0		
Cemetery Perpetual Care	85,000	85,000	0	0		
Free Cash (for Capital Program)	1,011,983	1,011,983	1,700,000	2,341,432	641,432	37.7%
Borrowing	0	0	685,000	0	(685,000)	-100.0%
ENTERPRISE FUNDS						
Sewer	639,264	599,264	537,326	626,280	88,954	16.6%
Water	539,015	499,015	440,132	537,051		
	100,249	100,249	97,194	89,229		
TOTAL REVENUES	\$ 44,746,898	\$ 45,727,368	\$ 46,685,886	\$ 48,778,061	\$ 2,095,214	4.5%



Consolidated Financial Schedule - Expenditures

	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	INC/DEC	% INC/DEC
Operating Budget	40,587,690	39,101,329	42,269,510	44,059,729	1,790,219	4.2%
General Government	2,623,940	2,232,062	2,745,031	2,975,617		
Public Safety	4,452,849	4,398,534	4,761,447	5,056,319		
Schools	19,585,027	19,506,218	20,272,002	20,917,286		
Public Works	3,491,980	3,379,215	3,752,280	3,959,437		
Human Services	371,077	303,457	411,092	422,943		
Culture and Recreation	685,970	549,740	750,863	807,352		
Debt Service	1,376,493	1,339,135	1,360,523	1,398,033		
Employee Benefits/Insurance	7,401,090	6,876,174	7,678,946	7,971,462		
Enterprise Funds	599,264	516,794	537,326	551,280		
Other Amounts to be Raised	131,809	75,624	60,239	32,963	(27,276)	-45.3%
Cherry Sheet Offset	131,809	75,624	60,239	32,963		
Other Deficits	0		0	0		
State and County Charges	915,559	1,053,260	1,111,137	1,103,937	(7,200)	-0.6%
Air Pollution Districts	3,797	3,797	3,884	3,811		
RMV Non-Renewal Surcharge	15,080	15,080	15,080	15,480		
Regional Transit	132,517	132,517	142,108	91,267		
Special Education	102	14,430	14,864	11,841		
School Choice Sending						
Tuition	527,352	513,562	525,773	445,862		
Charter School Sending						
Tuition	236,711	373,874	409,428	535,676		
Abatements & Exemptions	300,000	456,388	300,000	300,000		-
Other Funding Uses - Particular Purposes	810,000	810,000	60,000	0	(60,000)	-100.0%
OPEB Trust	55,000	55,000	60,000	0		
Contract Tree Care	100,000	100,000	0	0		
Building Improvement Fund	275,000	275,000	0	0		
Stabilization Fund	380,000	380,000	0	0		
Capital Improvement Plan	2,001,840	2,001,840	2,885,000	3,281,432	396,432	13.7%
TOTAL EXPENDITURES	\$ 44,746,898	\$ 43,498,441	\$ 46,685,886	\$ 48,778,061	\$ 2,092,175	4.5%



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 FY2021 audit reports that unassigned fund balance "represents approximately 16% percent of the total fiscal year 2021 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

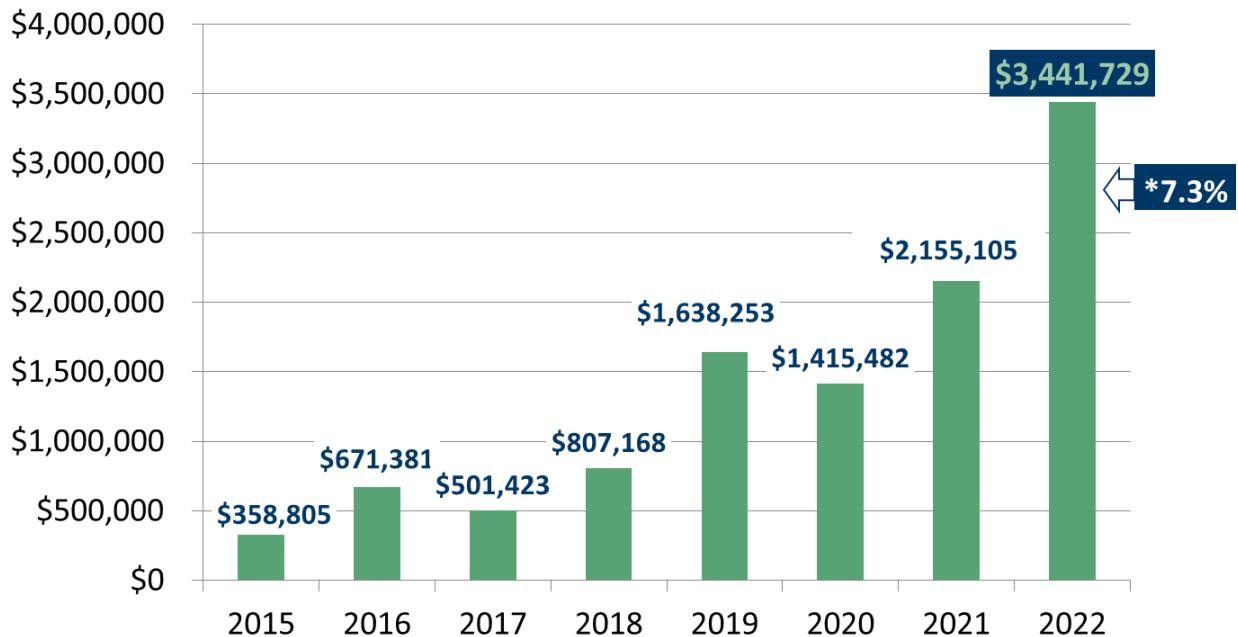
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2023 proj.	8,742,661	10,491,193	20.00%	1,748,532
FY2022 proj.	7,285,551	8,742,661	20.00%	1,457,110
FY2021	4,959,017	7,285,551	46.92%	2,326,534
FY2020	3,673,075	4,959,017	35.01%	1,285,942
FY2019	3,080,975	3,673,075	19.22%	592,100
FY2018	2,388,427	3,080,975	29.00%	692,548

B. WATER/SEWER ENTERPRISE UNRESTRICTED FUND BALANCE

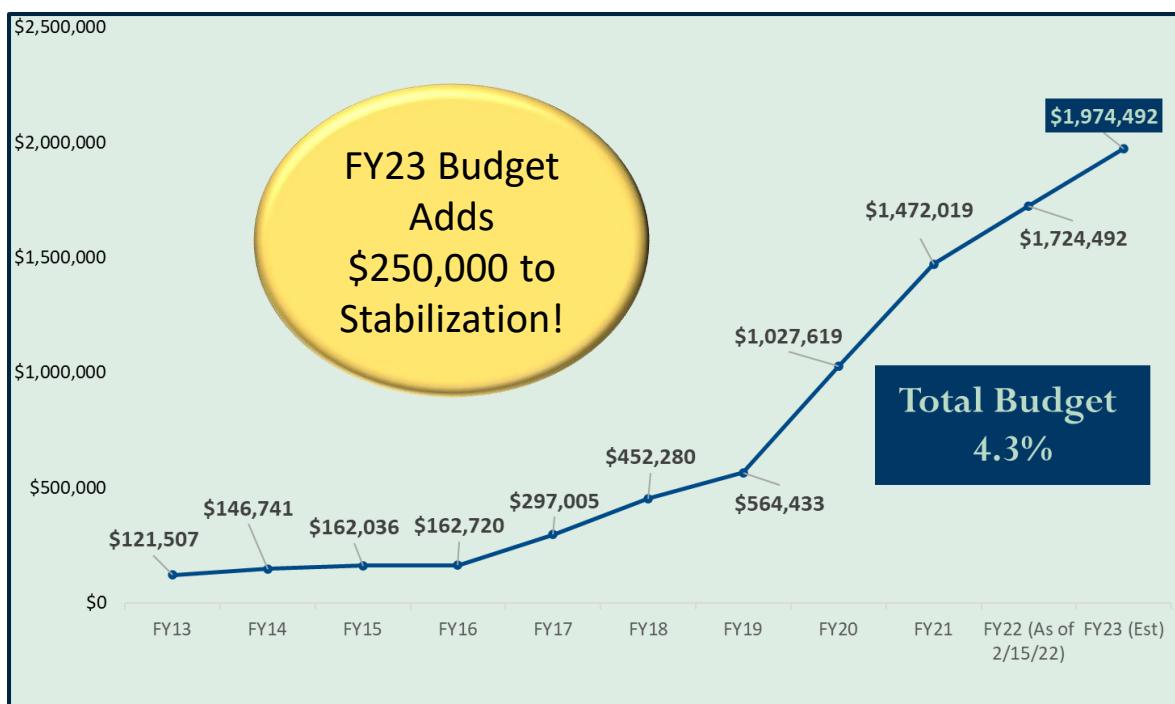
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2023 proj.	871,040	827,488	-5.00%	(43,552)
FY2022 proj.	967,822	871,040	-10.00%	(96,782)
FY2021	953,723	967,822	1.48%	14,099
FY2020	1,399,942	953,723	-31.87%	(446,219)
FY2019	1,428,793	1,399,942	-2.02%	(28,851)
FY2018	1,556,680	1,428,793	-8.20%	(127,887)



Fund Balance/Free Cash Trends



Stabilization Fund Trend





Revenue & Expenditure History FY2017-FY2021

REVENUES	FY17	FY18	FY19	FY20	FY21
TAXATION (RE/PP):	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Tax Levy	20,270,648	21,064,981	22,237,627	23,278,922	24,126,631
Prop 2-1/2 Allowable Increase	506,766	526,625	555,941	581,973	603,166
Excess Levy Reserve	-2,927	-222,662	-359,498	-4,823	-15,245
New Growth	287,567	646,021	485,354	265,736	301,063
Capital Exclusion	-	-	-	-	-
Debt Exclusion	493,595	493,945	502,370	499,551	422,426
CHERRY SHEET-STATE AID:					
Chapter 70-State Education Aid	10,408,194	10,461,744	10,514,754	10,585,936	10,566,894
Charter Tuition Reimbursement	25,897	41,907	48,060	105,711	36,767
Unrestricted General Government Aid (aka Lottery)	1,977,095	2,054,202	2,126,099	2,183,504	2,183,504
Other Non-Offset State Aid	220,379	221,088	190,611	176,662	252,940
Other Offset State Aid	50,513	103,967	95,256	65,583	75,624
MSBA Reimbursement	404,404	404,404	404,404	404,404	404,404
LOCAL REVENUE:					
Local Receipts	2,566,411	2,878,874	3,322,844	3,898,359	3,662,090
Sewer Indirect Costs	-	-	-	-	31,000
Other Funding Sources to be Appropriated	1,011,700	1,013,500	860,500	950,000	1,015,000
Enterprise Funds	885,951	950,033	594,229	592,803	599,264
TOTAL REVENUE	39,106,193	40,638,629	41,578,551	43,584,320	44,265,528
EXPENDITURES					
NON-APPROPRIATED EXPENSES:					
Allowance for Abatements/Exemptions (Overlay)	406,829	312,315	1,003,649	209,828	456,388
Overlay Deficits of Prior Year	29,213	-	-	-	-
Educational/Library Offsets	50,513	103,967	95,256	65,583	75,624
State & County Charges	111,280	124,049	135,895	153,058	151,394
School Choice Sending Tuition	423,195	418,514	608,650	496,536	513,562
Charter School Sending Tuition	341,538	339,665	374,336	456,147	373,874
Special Ed Assessment	13,099	5,590	33,820	98	14,430
Total Non-School Earmarked and Non-Appropriated Expenses	1,375,667	1,304,100	2,251,606	1,381,250	1,585,272
TOTAL AVAILABLE FOR OPERATIONS	37,730,526	39,334,529	39,326,945	42,203,071	42,680,256
<i>Change over prior year</i>	668,834	1,537,770	652,829	652,829	652,829
<i>% change over prior year</i>	1.95%	4.40%	1.79%	1.79%	1.79%



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 FY23.
- The FY23 Budget shows a shift with Building Inspector and Board of Health Fees moving from Revolving Funds to Local Receipts.

Some notes on the expenditure side:

- The Chaffee School debt is off the books in FY24.
- With the loss of the MSBA Reimbursement in FY24, departmental budgets will have very lean increases (1-2%).
- By FY25 most budgets are able sustain a 2.5% - 3% increase.
- The FY23 Land Management Budget will not be offset by Revolving Funds since the majority are now in Local Receipts.

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



Financial Forecast - Revenues

	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Cannabis Impact Fee	0	0	-	-	-
Rental Fees	160,500	170,000	175,000	180,000	185,000
Departmental Fees	238,000	240,000	250,000	255,000	260,000
Licenses/Permits	41,500	42,000	43,000	44,000	45,000
Fines and Forfeits	34,000	35,000	40,000	42,000	44,000
Investment Income	24,000	20,000	20,000	20,000	20,000
Medicaid Reimbursement	145,000	175,000	180,000	185,000	200,000
Miscellaneous Recurring	1,500	1,500	1,500	1,500	1,500
Miscellaneous Non-Recurring	-	-	-	-	-
TOTAL Local Receipts	3,081,500	3,198,500	3,304,500	3,377,500	3,460,500
OTHER FUNDING SOURCES - Available Funds					
Ambulance RRFA	1,090,000	1,105,000	820,000	835,000	840,000
Building Inspector Revolving	-	-	-	-	-
Board of Health Revolving	-	-	-	-	-
WRTA RRFA	20,000	20,000	20,000	20,000	20,000
OTS Donation Account	-	-	-	-	-
Free Cash (for Capital Program)	2,401,432	1,800,000	2,000,000	2,000,000	2,000,000
Borrowing	-	-	-	-	-
Article Re-Purpose (Capital)	565,000.00				
TOTAL Other Funding Sources	4,076,432	2,925,000	2,840,000	2,855,000	2,860,000
ENTERPRISE FUNDS					
Sewer	507,051	451,135	462,414	473,974	485,823
Water	89,229	86,400	83,500	81,000	79,500
TOTAL Enterprise Funds	596,280	537,535	545,914	554,974	565,323
TOTAL REVENUES	\$ 48,778,061	\$ 48,476,485	\$ 49,589,787	\$ 50,789,588	\$ 52,026,940



Financial Forecast – Revenues (cont.)

	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Cannabis Impact Fee	0	0	-	-	-
Rental Fees	160,500	170,000	175,000	180,000	185,000
Departmental Fees	238,000	240,000	250,000	255,000	260,000
Licenses/Permits	41,500	42,000	43,000	44,000	45,000
Fines and Forfeits	34,000	35,000	40,000	42,000	44,000
Investment Income	24,000	20,000	20,000	20,000	20,000
Medicaid Reimbursement	145,000	175,000	180,000	185,000	200,000
Miscellaneous Recurring	1,500	1,500	1,500	1,500	1,500
Miscellaneous Non-Recurring	-	-	-	-	-
TOTAL Local Receipts	3,081,500	3,198,500	3,304,500	3,377,500	3,460,500
OTHER FUNDING SOURCES - Available Funds					
Ambulance RRFA	1,090,000	1,105,000	820,000	835,000	840,000
Building Inspector Revolving	-	-	-	-	-
Board of Health Revolving	-	-	-	-	-
WRTA RRFA	20,000	20,000	20,000	20,000	20,000
OTS Donation Account	-	-	-	-	-
Free Cash (for Capital Program)	2,401,432	1,800,000	2,000,000	2,000,000	2,000,000
Borrowing	-	-	-	-	-
Article Re-Purpose (Capital)	565,000.00				
TOTAL Other Funding Sources	4,076,432	2,925,000	2,840,000	2,855,000	2,860,000
ENTERPRISE FUNDS					
Sewer	507,051	451,135	462,414	473,974	485,823
Water	89,229	86,400	83,500	81,000	79,500
TOTAL Enterprise Funds	596,280	537,535	545,914	554,974	565,323
TOTAL REVENUES	\$ 48,778,061	\$ 48,476,485	\$ 49,589,787	\$ 50,789,588	\$ 52,026,940



Financial Forecast – Expenditures

	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
OPERATING BUDGET					
Moderator	1,800	1,800	1,800	1,800	1,800
Selectmen	38,650	38,650	39,423	40,409	41,217
Town Manager	484,111	493,793	506,138	518,792	529,167
Finance Committee	101,300	101,300	115,000	120,000	125,000
Finance Department	1,152,754	1,164,282	1,193,389	1,223,223	1,247,688
Legal	125,000	125,000	125,000	125,000	125,000
Human Resources	198,602	200,588	204,600	209,715	211,812
Town Clerk	235,893	240,611	246,626	252,792	257,848
Land Management	465,607	470,263	482,020	494,070	506,422
Memorial Hall	171,900	173,619	177,091	181,519	185,149
TOTAL General Government	2,975,617	3,009,906	3,091,087	3,167,319	3,231,102
Police	2,815,818	2,932,134	3,005,438	3,080,574	3,157,588
EMS/Fire	2,149,686	2,181,931	2,236,480	2,292,392	2,349,701
Emergency Operation Center	3,889	4,000	4,000	4,000	4,000
Animal Control	86,926	87,795	89,551	91,790	93,626
TOTAL Public Safety	5,056,319	5,205,861	5,335,468	5,468,755	5,604,915
School Dept	19,339,254	19,822,735	20,318,304	20,826,261	21,346,918
Bay Path	1,578,032	1,633,263	1,714,926	1,800,673	1,890,706
Total Schools	20,917,286	21,455,998	22,033,230	22,626,934	23,237,624
Public Works Dept	3,524,437	3,577,304	3,648,850	3,740,071	3,814,872
Municipal Utilities	435,000	440,000	440,000	445,000	450,000
TOTAL Public Works	3,959,437	4,017,304	4,088,850	4,185,071	4,264,872
Council on Aging	183,535	185,370	190,005	194,755	198,650
Veteran's	239,408	241,802	247,847	254,043	260,394
TOTAL Human Services	422,943	427,172	437,852	448,798	459,044
Library	505,333	510,386	523,146	536,225	549,630
Community Center	290,869	293,778	301,122	308,650	316,366
Historical Commission	1,650	1,650	1,700	1,700	1,750
Celebrations	9,500	9,500	9,500	10,000	10,000
TOTAL Culture and Recreation	807,352	815,314	835,468	856,575	877,747



Financial Forecast – Expenditures (cont.)

	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Debt Service	1,398,033	1,237,195	1,228,433	1,185,198	1,177,459
Employee Benefits/Insurance	7,971,462	8,210,606	8,497,977	8,795,406	9,103,245
Sewer	462,051	451,135	462,414	473,974	485,823
Water	89,229	86,400	83,500	81,000	79,500
TOTAL Enterprise Funds	551,280	537,535	545,914	554,974	565,323
Other Amounts to be Raised					
Cherry Sheet Offset	32,963	53,000	53,000	53,000	53,000
Other Deficits					
State and County Charges					
Air Pollution Districts	3,811	3,861	3,911	3,961	4,011
RMV Non-Renewal Surcharge	15,480	16,733	16,733	16,733	16,733
Regional Transit	91,267	92,000	125,000	130,000	135,000
Special Education	11,841	12,000	14,864	14,864	14,864
School Choice Sending Tuition	445,862	446,000	446,000	446,000	446,000
Charter School Sending Tuition	535,676	536,000	536,000	536,000	536,000
TOTAL State and County	1,103,937	1,106,594	1,142,508	1,147,558	1,152,608
Abatements & Exemptions	300,000	300,000	300,000	300,000	300,000
Particular Purposes					
OPEB Trust					
Contract Tree Care					
Building Improvement Fund					
Stabilization Fund					
TOTAL Funding Uses	-	-	-	-	-
Capital Improvement Plan	3,281,432	2,100,000	2,000,000	2,000,000	2,000,000
TOTAL EXPENDITURES	\$ 48,778,061	\$ 48,476,485	\$ 49,589,787	\$ 50,789,588	\$ 52,026,940



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

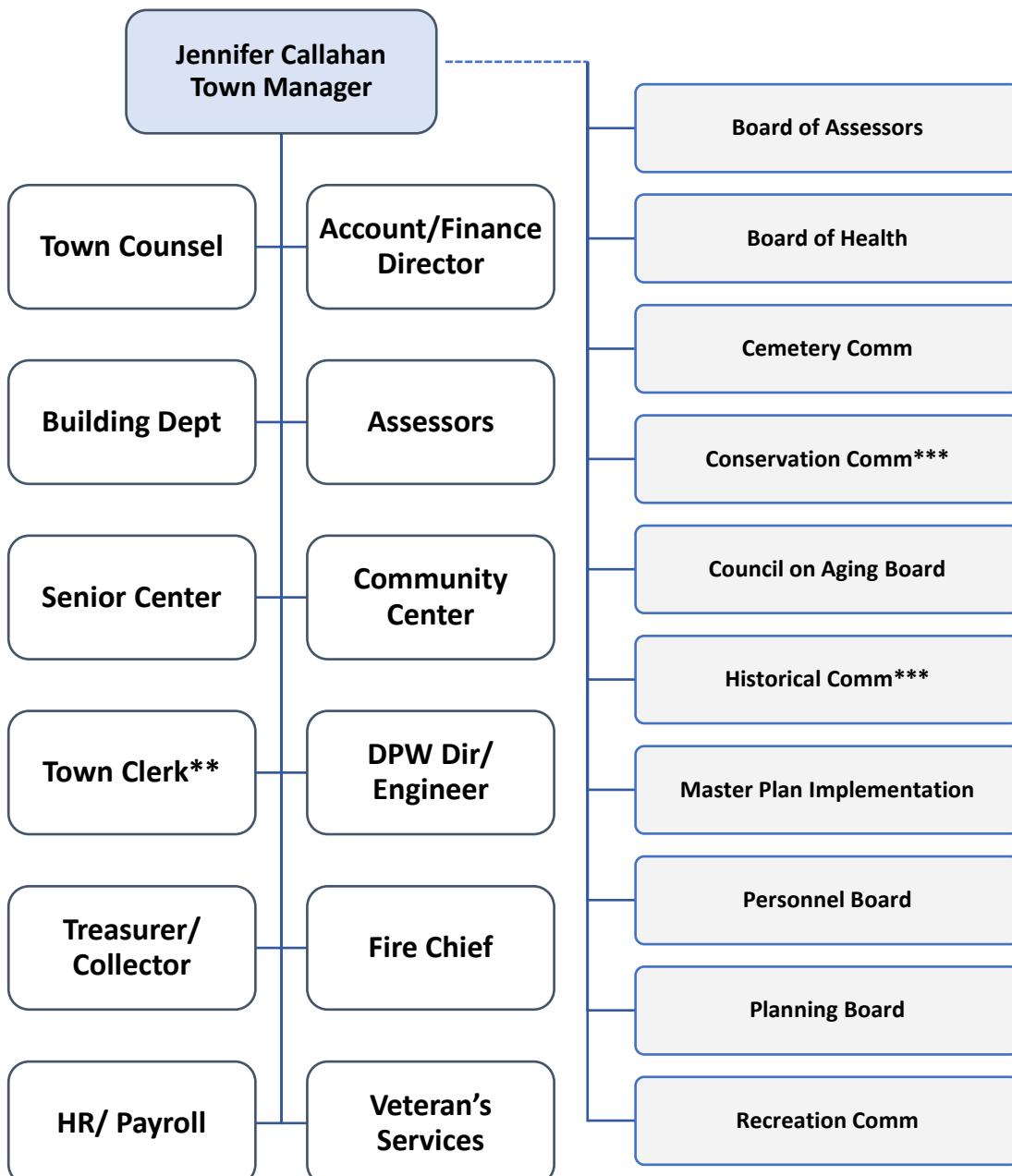
The Town Manager is the chief administrative and financial officer of the Town, managing the day-to-day operations of the Town including finance, public safety, public service, and public works. The Manager supports and mentors all Town Departments. The Town Manager is appointed by a five-member Board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

The new electronic communications board outside of Memorial Hall was put into service in 2021 and will serve the community well with public notices and community event notices.





Town Manager Organizational Chart



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

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



FY21 Accomplishments

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

FY22 Accomplishments

- **Goal #1:** Fully reopened all municipal and school departments impacted by COVID-19 Pandemic, restored internal functionality and community program offerings and distributed over 2,000 Covid test kits to residents.
- **Goal #2:** Secured more than \$10M in state, federal and nonprofit grant funding to address both major capital needs as well as budget recovery efforts due to COVID-19 Pandemic.
- **Goal #3:** Completed \$3.0M in capital projects to address long overdue deferred maintenance and infrastructure needs including roofs, HVAC systems, pedestrian improvements, public safety IT upgrades, dam and culvert repairs, veteran monument restorations, Green Communities projects, building envelope and weatherization at library and two schools, over \$1.0M in major roadway improvements, new fire, DPW and police vehicles and apparatus, and hazardous tree removals.
- **Goal #4:** Increased public outreach and communications by launching “Onward Oxford” Newsletter, designed and constructed new electronic message board, held several community forums and produced several videos of new business openings, as well as town sponsored events and activities.
- **Goal #5:** Obtained budget approval and successfully recruited and hired first full-time Building Commissioner, Director of Public Health and Director of Planning & Economic Development began major file scanning efforts, consolidation and reorganization of departmental records.
- **Goal #6:** Park improvements and increased community connections included installing new playground equipment at Carbuncle Pond and Treasure Land, making major ADA access improvements to Joslin Park Bandstand, installing public safety rapid flashing beacons and islands at 8 Main Street pedestrian crossings, and holding numerous new community events i.e. Winter Fest, Scarecrows on the Common, Teddy Bear Picnic, Health Fair, Movies on Main and Parade of Lights.



Sep. 2021 | Inaugural Issue



MESSAGE FROM MANAGER

Jennifer M. Callahan, Town Manager

Welcome to the first edition of Onward Oxford! As part of my commitment to increase communications between municipal services and residents, you are receiving this newsletter which is also posted on www.oxfordma.us and will be sent out electronically to anyone who subscribes to our website's Public Notices. This will be a quarterly electronic newsletter and one edition each year shall be mailed to all residents and businesses. The issues and responsibilities each of our Town Departments oversee are diverse. A goal of this newsletter is to share important information, and timely updates about recent past and upcoming town-wide events along with important departmental services and achievements.

When I became Town Manager in 2018, I was very concerned about the overall financial stability of the community. Previously spent down almost all of its reserves, was not generating any substantial new revenues, had no comp policies in place, had very low end of year surplus (free cash) numbers and had not avidly pursued existing grants. Since becoming Town Manager, I have had a laser-focus on the following several Strategic Management Goals: Financial Forecasting and Balanced Budgeting, 2) Increasing Revenues, 3) Building Reserves, 4) Leveraging Grant Investing in Town Infrastructure.

Achieving a balanced budget means the Town cannot increase expenditures greater than recurring available resources. One-time revenues for operational expenses and must provide realistic, yet conservative budget projections to reflect addition to producing balanced budgets since 2018. I am very proud of the Financial Team we have in place because

These are the covers of the first two issues of "Onward Oxford" which debuted in September 2021. The first issue was mailed to all Oxford residents and is a way to keep residents informed about their town government.

Winter 2022 | Second Issue



MESSAGE FROM MANAGER

Jennifer M. Callahan, Town Manager

Welcome to the second edition of Onward Oxford! The first edition was met with overwhelming positive reviews and we are excited to keep this communications project going! A goal of this newsletter is to share important information, and timely updates about recent past and upcoming town-wide events along with important departmental services and achievements.

If you have not seen it already, check out our new Electronic Communication Board in front of Town Hall! This has been a strategic capital planning project associated with improving communication with the public. Since becoming Town Manager, we have worked hard to increase our revenues in order to establish and implement a Comprehensive Five Year Capital Improvement Plan in which this new communications board was an objective to meet. Since July, this has been in the planning and design phases. This new board allows us the ability to communicate in more real time than the previous 1940's hand-lettering marquee board and has already significantly improved communications.

Since becoming your Town Manager, I have worked actively alongside staff members, to pursue one-time revenue sources, including grants. If you listen to my Town Manager's Report given at Board of Selectmen meetings, you will often hear me talking about grants that we have applied for or received. Residents should understand grant writing is no small task and takes significant effort and legwork. However, once awarded, the benefits make the process worthwhile. We are incredibly proud of the successes we have had in securing grants which allows the Town to tackle a multitude of projects outside of the operating budget. Turn to the next page to read about grants that have been announced just since the Fall Edition of this newsletter. As always, Onward Oxford!



FY23 Goals

Goal #1	Objective	Measurement	Timing
Apply for all relevant grant funding opportunities to offset town costs for capital and technical assistance project needs.	Maximize non-local financial resources to support identified capital, building maintenance and planning improvements.	# of grant applications submitted (current year vs. prior years trend).	6/30/2023
		Grant funds received (current year vs. prior years trend).	
		Number of new grants obtained correlated to Master Plan goals.	

Goal #2	Objective	Measurement	Timing
Execute annual Capital Plan of \$3.7M in projects	Improve town-wide infrastructure to reduce overall replacement costs and provide timely upgrades to extend useful years of life of existing infrastructure.	Complete approved Capital Plan projects on time and on budget using best practices for design, engineering, contracting and project management.	6/30/2023
		Develop Project Management document with milestone indicators for all capital projects.	

Goal #3	Objective	Measurement	Timing
Comply with all federal requirements and reporting in using federal and state COVID-19 grant funding.	Retain accounting consultant to provide submission of compliance reports and to review adequacy of documentation related to use of funds.	Meet reporting deadlines as required by providing timely report submissions and expenditure details.	6/30/2023
		Prioritize potential projects and programs in which to use federal recovery funds and provide timely documentation.	



FY23 Goals, Continued

Goal #4	Objective	Measurement	Timing
Implement Communications Plan	Enhance awareness of town services and increase engagement among residents and businesses	Publish quarterly online "Onward Oxford" newsletter. Provide annual distribution of at least one edition via mail/hard copy to residents/businesses.	6/30/2023
		Host quarterly 'Onward Oxford' audiovisual series of town sponsored activities & programs.	
	Upgrade Town website for enhanced user experience and improved dissemination of public information.	Host "Managers on the Move" neighborhood walks with Department Heads to share information about town services and to identify resident and business concerns or needs.	
		Conduct community user survey to provide feedback to highlight needs and guide improvements.	
		Assess enhanced features on other municipal websites	
		Retain municipal website design professional services to upgrade town website.	



FY23 Goals, Continued

Goal #5	Objective	Measurement	Timing
Implement new economic development, workforce and affordable housing initiatives.	Develop micro-grant Storefront Enhancement Program (SEP).	Create SEP application process, identify program funding source, launch first round of enhancement proposals.	6/30/2023
	Commence work on Housing Production Plan (HPP).	Apply for grant(s) to develop HPP, retain consultant to help develop HPP and schedule timeline to complete plan.	
	Help business owners improve outreach through education and information sharing.	Host "Brown Bag" business lunch series and create videos featuring visits to local companies.	
	Assist in connecting local community businesses with workforce.	Host a Job Fair with a diversity of local businesses at Carbuncle Beach House.	
	Conduct Brownfields Assessment and complete report to assist in redeveloping possible contaminated tax title property.	Complete Phase 1 and begin Phase 2 Brownfields Assessment of Old Webster St Mill and identify other potential sites for future assessment.	

Goal #6	Objective	Measurement	Timing
Improve Parks & Recreation areas and significantly increase community events	Enhance residents' quality of life through area improvements and programming.	# and detail on completed improvements # community events planned and executed.	6/30/2023
	Update and file with DCR a current Open Space & Recreation Plan.	Retain professional services to update expired OSRP. Prioritize future recreation, conservation and open space goals.	



FY23 Goals, Continued

Goal #7	Objective	Measurement	Timing
Implement new customer-focused online permit software for inspectional services, continue document scanning initiative and conduct major records purge of nonessential files.	Improve online permit application features and tracking process for staff and overall user experience for applicants.	Evaluate new online permit software products for all inspectional divisions.	6/30/2023
		Retain professional services to tailor departmental and customer features with new online permit program.	
		Launch new online permit system for all inspection departments and obtain professional training for staff.	
	Consolidate and minimize records kept on file for planning, zoning, building, and inspections	Scan all incoming permit applications and associated documents.	
		Routinely create a list of all public records to be slated for destruction.	
		Obtain approval for record destruction from Secretary of State for non-permanent records.	



FY23 Budget

Board of Selectmen	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 Chair @ \$2,500 annually	10,500	5,500	15,500	10,500	10,500
4 Members @ \$2,000 annually					
1 FTE Administrative Assistant to BOS and Town Manager	85,482	1,246	-	-	-
Total Salaries	95,982	6,746	15,500	10,500	10,500
Services & Supplies					
Town Meeting Materials	3,873	3,251	3,000	4,000	4,000
Professional Services	3,015	2,260	15,000	15,000	15,000
Supplies & Misc	885	831	3,000	3,000	2,000
Travel	3,436	-	3,000	3,000	2,000
Public Notices and Hearings/One Year					
Newspaper Subscription	405	-	650	650	650
Education & Dues	450	2,346	1,000	2,000	1,000
Commendations	501		1,000	1,000	1,000
Town Report Publication Cost	2,500	2,172	2,500	2,500	2,500
Total Service & Supplies	15,065	10,860	29,150	31,150	28,150
Total Selectmen	111,047	17,606	44,650	41,650	38,650



FY23 Budget, Continued

Town Manager	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE Town Manager-per Contract	143,872	142,546	144,731	183,750	183,750
1 FTE Assistant Town Manager	74,959	27,654	85,000	100,950	100,950
2.5 FTE Staff for Board of Selectmen and Town Manager Offices	65,350	120,261	141,000	147,263	147,263
Contractual Stipends - Town Manager	12,047	4,960	4,000	15,188	15,188
Total Salaries	296,228	295,421	374,731	447,151	447,151
Services & Supplies					
Professional Services (Engineer, Architect, Testing, etc)	24,222	15,516	28,000	30,000	25,000
Supplies & Misc, Cell phone Reimbursement	792	1,526	3,460	3,460	3,460
Travel	1,376	-	1,500	1,500	1,500
Community Communications & Announcement	-	-	2,000	2,000	2,000
Education & Dues	5,478	2,527	6,000	6,000	5,000
Total Service & Supplies	31,868	19,569	40,960	42,960	36,960
Total Town Manager	328,096	314,990	415,691	490,111	484,111

Legal Services

Services & Supplies					
Legal Services	85,367	74,353	100,000	125,000	125,000
Total Service & Supplies	85,367	74,353	100,000	125,000	125,000
Total Legal Services	85,367	74,353	100,000	125,000	125,000



Accounting

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

Mission Statement

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

Department Description

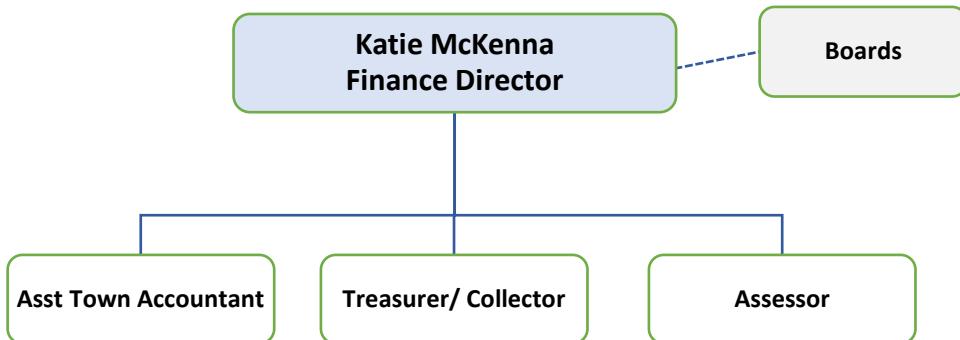
The office serves as an internal service department processing all invoices and reviewing all payrolls; reconciling cash, receivables and special fund balances with the Treasurer/Collector; assisting/advising the Town Manager on financial matters, specifically, budgetary, M.G.L.'s, and Town Meeting warrant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



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



Accounting Department Organizational Chart



FY21 Accomplishments

- Free Cash for July 1, 2020 was certified with the Massachusetts Department of Revenue at \$2,155,105 and Sewer/Water Retained Earnings of \$91,886/\$353,702 on September 14, 2020.
- 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 25, 2020.
- Worked with consultant to maintain COVID-19 funds and submit timely reporting.
- Created a Financial Policies and Procedures Document.
- Completion of new GFOA Budget Document. (Received notice of award on November 23, 2021)

FY22 Accomplishments

- **Goal #1:** Submit GFOA Budget Document. *Status: Complete, submitted August 3, 2021.*
- **Goal #2:** Effectively communicate information on Town's webpage. *Status: Complete and Ongoing*
- **Goal #3:** Submit timely reporting to the state (Balance Sheet, Schedule A). *Status: Complete and Ongoing*
- **Goal #4:** Complete a successful audit without any material findings *Status: Ongoing*



FY23 Goals

Goal #1	Objective	Measurement	Timing
Submit GFOA Budget Document	Submit GFOA document by deadline	On-time submission and receipt of GFOA award	6/30/2023

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	6/30/2023

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	6/30/2023

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	6/30/2023

Departmental Trends

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Stabilization	279,005	452,280	564,433	1,027,619	1,472,019	1,722,564
Capital Sabilization	-	-	-	-	200,199	300,266
OPEB	3,698,005	3,944,995	4,240,910	4,408,406	5,666,289	5,929,285
Free Cash (7/1/yy)	501,423	807,168	1,638,253	1,415,482	2,155,105	3,441,729
Prop 2 1/2 Increase	506,766	526,625	555,941	581,973	603,166	625,772
New Growth	287,567	646,021	485,354	265,736	301,063	330,333
Excess Levy	2,927	222,662	359,498	4,823	15,245	61,637



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE Finance Director/Town Accountant	102,504	104,379	106,569	110,600	110,600
1 FTE Assistant Town Accountant	61,124	62,389	63,987	67,407	67,407
.5 FTE Senior Clerk	12,431	-	-	-	-
Total Salaries	176,059	166,768	170,556	178,007	178,007
Services & Supplies					
Professional Services - Audit, Actuarial (OPEB)	57,000	51,500	58,500	60,500	60,500
Supplies & Misc	215	369	500	500	500
Travel	628	-	500	600	600
Education & Dues	719	640	2,500	2,500	2,000
Total Service & Supplies	58,562	52,509	62,000	64,100	63,600
TOTAL	\$234,621	\$219,277	\$232,556	\$ 242,107	\$ 241,607



Memorial Hall (town hall) received assistance from the federal Works Progress Administration (WPA) during the 1930s. The program provided labor for basement improvements and other repairs in 1935; other work was undertaken in 1938, 1939, and 1940.

Source: Town of Oxford



Assessors

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

Mission Statement

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

Department Description

The Department strives to achieve its mission by:

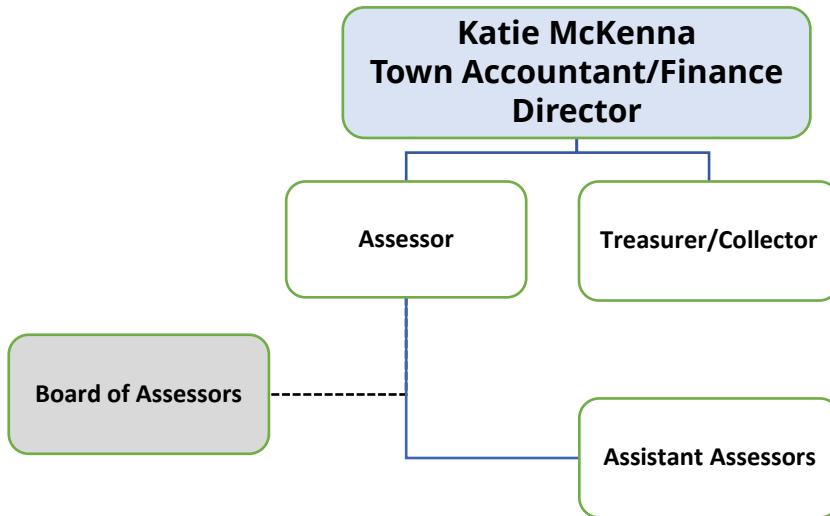
- Ensuring all classes of property are valued fairly and assessed equitably;
- Processing abatements and exemptions on real and personal property tax bills and motor vehicle excise tax bills;
- Conducting cyclical and building permit visits to real property;
- Updating ownership of real property with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



A home in Oxford after a light snow. Source: Assessor's Office Field Visit



Finance Department - Assessors Organizational Chart



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

FY22 Accomplishments

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

FY23 Goals

Goal #1	Objective	Measurement	Timing
Assistant Assessor	Hire replacement for retiring staff	Update and publish job description	7/1/2022-8/1/2022
		Interview candidates and successfully onboard a replacement	



FY23 Goals Continued

Goal #2	Objective	Measurement	Timing
Train Assistant Assessors	Train and reinforce training for two new staff members hired in a 7 month span	Continued front office operation with new staff	7/1/2022 - 6/30/2023
		Complete weeklong training at the MAAO Summer Conference	
Goal #3	Objective	Measurement	Timing
Tax Rate Certification	Complete the 5-year certification cycle per DOR standards for revaluation of real and personal property	Values & Growth Approved by DOR	7/1/2022 – 11/1/2022
		Tax Rate set in a timely manner	

Departmental Trends

	FY 17	FY 18	FY 19	FY 20	FY21
Number of approved and processed statutory exemptions	207	193	124	208	177
Value of approved and processed statutory exemptions	154,407	148,014	163,628	173,569	167,342
Number of personal property tax abatements	0	2	3	4	0
Value of personal property tax abatements	0	227	3,003	121,199*	0
Number of real estate tax abatements	29	12	19	43	15
Value of real estate tax abatements	57,087	28,190	31,557	48,227	21939
Number of motor vehicle excise tax abatements	720	612	475	603	234
Value of motor vehicle excise tax abatements	66,211	59,255	68,011	61,642	27,259



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
Board of Assessors-2 Members, semi annual stipends	1,000	1,000	1,000	1,000	1,000
1 FTE Assessor	80,654	85,211	88,637	91,307	91,307
2 FTE Assistant Assessors	55,656	110,343	110,245	127,660	127,660
1 FTE Senior Clerk/Data Collector	48,348	-	-	-	-
Support Staff - Temporary	-	5,273	-	-	-
Total Salaries	185,658	201,827	199,882	219,967	219,967
Services & Supplies					
Updates to Digitized Maps - Cartographic	3,800	4,000	4,500	4,500	4,500
Professional Services - Consulting for Commercial, Industrial, and Personal Property	20,800	17,360	18,000	65,000	24,000
Supplies & Misc	1,724	1,542	2,400	3,500	3,500
Abstracts and Deeds -Commonwealth of MA	44	48	200	200	200
Travel	93	-	275	275	275
Education & Dues	340	360	645	2,000	2,000
Total Service & Supplies	26,801	23,310	26,020	75,475	34,475
Total Finance Department-ASSESSING	212,459	225,137	225,902	295,442	254,442



Treasurer/Collector

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

Mission Statement

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

We will achieve this mission by:

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

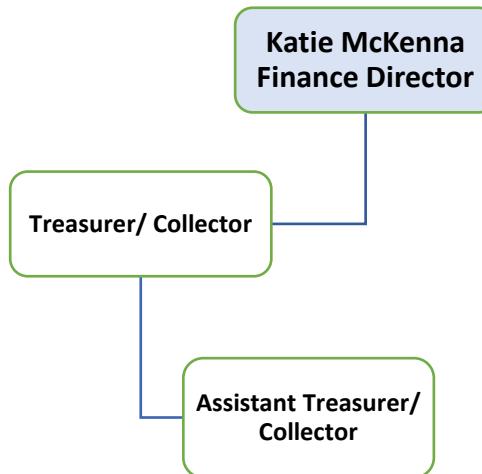
Department Description

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

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



Finance Department – Treasurer/Collector Organizational Chart



FY21 Accomplishments

- Public Auction held in May 2021 generated over \$650,000 in free cash and returned 6 properties back to tax roles
- Completed FY20 Tax Takings in March 2021. As of December 2021 only 16 properties left out of the original 28 taken remain in tax title.
- Maintained up to date processing and reconciliation, while rotating staff and working from home for a good portion of the beginning of the fiscal year.

FY22 Accomplishments

- **Goal: #1** Timely Process of Tax Takings. *Status: Completed on October 21, 2021.*
- **Goal: #2** Assistant Collector Certification. *Status: In Progress with hopeful completion by FY23.*
- **Goal: #3** Improve Organization of Commitment Books. *Status: In Progress, working with Clerk to organize the vault.*



FY23 Goals

Goal #1	Objective	Measurement	Timing
Timely processing of FY22 Tax Takings	Improve collection efforts and speed of repayment by processing the FY22 Tax Takings earlier in the year	100% of properties to be removed from FY22 tax rolls and transferred to tax title	8/1/22-11/1/22

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	7/1/22-12/31/22
		Complete classes	
		Pass exam certification	

Goal #3	Objective	Measurement	Timing
File Tax Title properties in Land Court	To work with our Tax Title attorney to identify more properties that can be moved into the Land Court process and eventually hold a public auction	File 5-10 properties in Land Court which have been in tax title for numerous years with no contact or interest to redeem	7/1/22-6/30/23



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE Treasurer/Collector	88,577	71,092	73,510	80,524	80,524
1 FTE Assistant Treasurer Collector	48,943	44,795	50,889	53,491	53,491
1 FTE Senior Clerk	36,537	1,698	-	-	-
Total Salaries	174,057	117,585	124,399	134,015	134,015
Services & Supplies					
Professional Services	35,768	32,858	45,000	4,650	4,650
Banking Fees	200	200	1,225	400	400
Supplies & Misc	1,687	739	2,000	1,100	1,100
Special Forms	-	-	400	400	400
Travel	187	-	400	400	400
Education & Dues	703	180	1,740	1,740	1,740
Surety Bond/Insurance	796	796	2,200	2,200	2,200
Tax Title	31,659	65,082	25,000	52,550	35,000
Bond Fees	3,906	3,100	6,500	4,000	4,000
Total Service & Supplies	74,906	102,955	84,465	67,440	49,890
TOTAL	248,963	220,540	208,864	201,455	183,905

Departmental Trends

Description	FY2018	FY2019	FY2020	FY2021
Excise Bills Mailed	16,899	16,507	16,488	17,056
Real Estate Collection percentage through fiscal year	99%	97%	93%	99%
Total Real Estate/Personal Property Bills Mailed	11,757	11,778	11,780	11,788
Total number of properties added to tax title	30	31	28	42
Total amount collected through tax title process	\$150,035	\$36,621	\$184,198	\$219,725



Human Resources

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

Mission Statement

The mission of the Human Resources Department is to 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

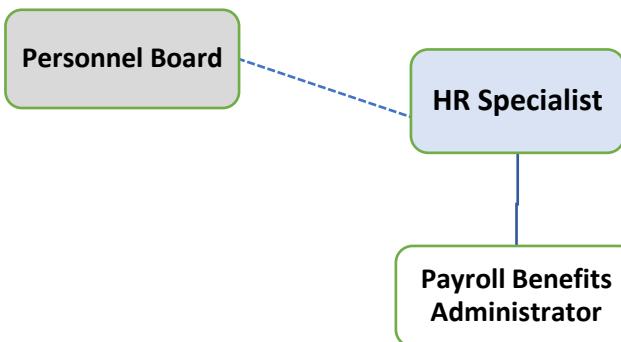
The HR/Payroll department primary function are:

- Recruit and hire personnel
- Process and administer benefits for active and retired employees
- Process retirement paperwork
- Send out required notifications (Medicare Part D) etc.
- Process biweekly payroll
- Process unemployment claims
- Handle investigations
- Balance/review/pay invoices as they relate to Human Resources





Human Resources Organizational Chart



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

FY21 Accomplishments

- Effective July 1, 2021 the Humans Resources department oversees all Health Benefit plans for both Town and School as well as retirees.
- Implemented a system to effectively onboard school employees for health benefits, which included setting up new reports and calculations sheets.
- Created a new calculation sheet in conjunction with the Business Manager from the School department to accurately calculate additional costs for benefits for new hires.
- Created a new spreadsheet to calculate if employee owes additional premiums to Town upon termination so these amounts can be deducted from final payroll.
- Implemented new benefit for Vision- Eyemed.
- Implemented the new onboarding module, Payentry. Set up all Department Heads as users and trained all on how to use the new system. All data is stored in Payentry system, eliminating paper files.
- Reviewed Unemployment claims for fraud and accuracy. Attended all UI hearings via phone or zoom on the Town's behalf.
- Balanced automated accruals for all employees on Town side.
- Continued to work on creating a new Employee Manual.

FY22 Accomplishments

- **Goal #1:** Completed the implementation of the Harpers.
- **Goal #2:** Completed the Open Enrollment reverification of Town and School employees.
- **Goal #3:** Prepare rough draft of new Personnel Manual for review. Submit multiple chapters at a time for review and finalization to Town Manager and Personnel Board.



FY23 Goals

Goal #1	Objective	Measurement	Timing
Replace current Fallon Health plan due to discontinuance.	Replace current health plan due to discontinuance of current provider.	Completion of enrollment into new health plan.	7/1/21-7/1/22

Goal #2	Objective	Measurement	Timing
Complete new Personnel/Employee Manual	Replace outdated information with current information.	Completion of new Personnel/Employee Manual.	7/1/21-7/1/22

FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1.0 FTE HR Specialist	76,225	82,664	85,093	88,234	88,234
1.0 FTE Payroll/Benefits Coordinator	-	-	40,075	58,418	58,418
.35 FTE Administrative Assistant	-	20,398	25,489	13,746	-
Total Salaries	76,225	103,062	150,657	160,398	146,652
Services & Supplies					
Professional Services	Moved from Treasurer/Collector Budget			39,450	39,450
Pre Employment Physicals	4,289	3,215	3,000	3,000	3,000
Supplies & Misc	2,997	4,276	4,000	5,000	4,000
Travel	257	-	500	500	500
Education & Dues	1,188	952	5,000	5,000	5,000
Total Services & Supplies	8,731	8,443	12,500	52,950	51,950
Total Human Resources	84,956	111,505	163,157	213,348	198,602



Town Clerk

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

Mission Statement

The Oxford Town Clerk's Office is committed to providing courteous, competent, and efficient service to the Towns 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

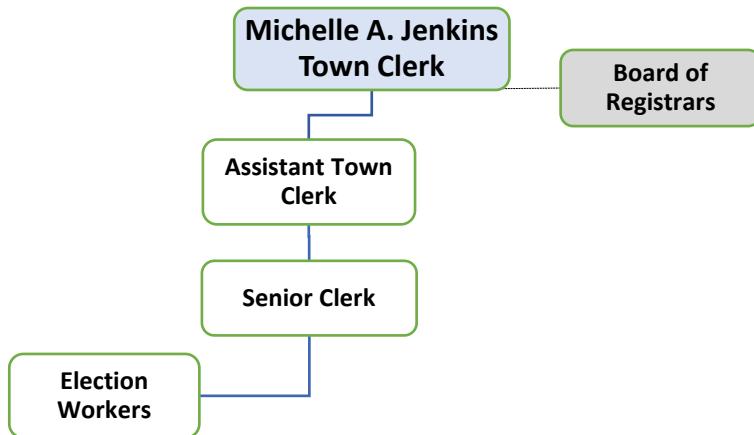
The Town Clerk's Office is the HUB of a community. The primary functions are as follows:

- 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
- Post all meeting agendas
- Maintain all meeting minutes
- Issuance of Business Certificates (DBA's)
- Process the Annual Town Census
- Administer the Oath of Office
- Issuance of both dog and cat license
- Issuance of underground storage tanks
- Issuance of Raffle and Bazaar permits
- Distribute and track Conflict of Interest/Ethics training documentation for all employees and Town Officials as required.
- Manage, track, and coordinate response(s) to public records requests received
- Maintain all Planning, Zoning, and Conservation Commission's decisions





Town Clerk Organizational Chart



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

F22 Accomplishments

Goal #1: Began to utilize the use of the Senior Work Off Program to assist with various projects.

Goal #2: Funded the purchase of 5 additional Poll Pads for the use at Elections.

Goal #3: 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”.

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



FY23 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	7/1/2022-6/30/2023
		# 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	For all future Elections
		Difference in voter check-in times with vs. without poll pads	

Goal #3	Objective	Measurement	Timing
Vault Inventory	To dispose of unnecessary documents which do not necessitate the need to be retained and/or stored in a fireproof area.	Create a policy for Departments on which documents are required to be kept in the vault and/or their specific area	7/1/2022-6/30/2023

Goal #4	Objective	Measurement	Timing
Historical Records Preservation	Improve the integrity of historic records preservation to ensure longevity of documents	Secure necessary funds to transition all/some records	7/1/2022-6/30-2023
		#/% of records transitioned to improved storage system	



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE Town Clerk	92,037	69,136	87,637	93,386	93,386
1 FTE Assistant Town Clerk	53,165	55,421	57,125	55,724	55,724
1 FTE Senior Clerk	32,986	35,298	39,500	41,233	41,233
Registrars	3,030	2,818	3,500	3,500	3,500
Election Clerks	10,284	32,828	20,000	25,000	25,000
Total Salaries	191,502	195,501	207,762	218,843	218,843
Services & Supplies					
Equipment Maintenance	1,250	2,651	1,250	2,250	2,250
Supplies & Misc	4,565	12,146	6,550	9,700	7,000
Travel	293	-	1,300	1,025	1,000
Bonds, Education and Dues	585	440	1,900	1,995	1,500
Police Outside Details for Elections	352	4,216	2,500	4,000	4,000
Election Lunches/Dinners for Election Workers/Constables	703	1,229	500	1,500	1,300
Total Services & Supplies	7,748	20,682	14,000	20,470	17,050
Total Town Clerk	199,250	216,183	221,762	239,313	235,893

Departmental Trends

Description	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Total Receipts	43,177	50,151	49,322	52,751	46,686	39,787
Total Credit/Debit/E-Check	4,035	4,933	5,385	6,826	9,850	6,318
% Credit/Debit/E-Check	9%	10%	11%	13%	21%	16%
Total Vital Records Receipts	11,385	12,125	12,550	14,135	10,460	12,859
Total Dog/Cat License Receipts	19,908	19,861	19,372	14,490	11,248	8,359



Land Management

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

Mission Statement

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

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



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



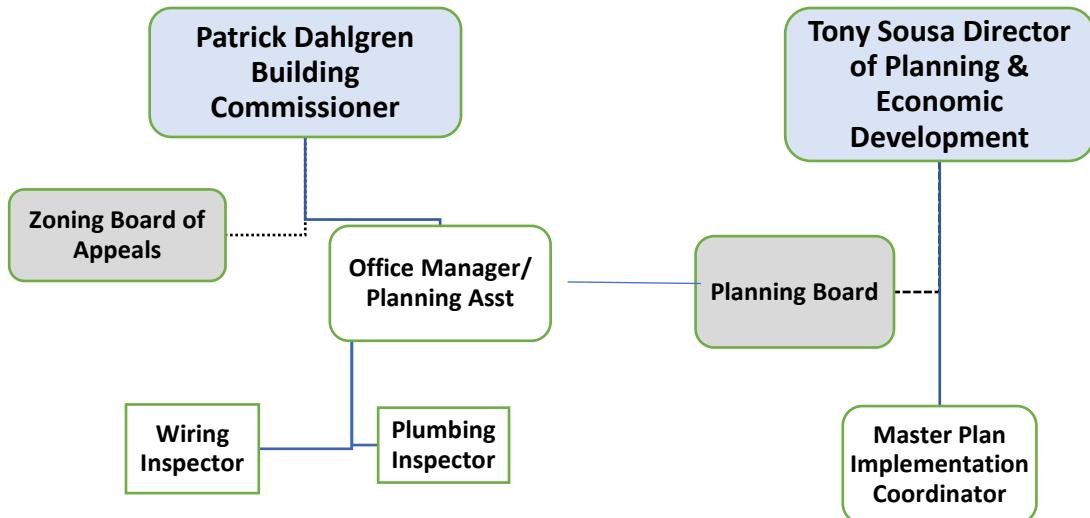
Department Description

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



FY22 Accomplishments

Goal #1: Corrected the Building Permitting Issuing Process. *Status: Completed*

Goal #2: Improved the awareness for “Cost of Construction” on Permit Applications. *Status: Completed*

Goal #3: Conducting a Town Assessment for General and Zoning Bylaw violations. *Status: Completed*

Goal #4: Conducting a Town Assessment for General and Zoning Bylaw violations. *Status: Completed*

Goal #5: Created and Implemented a Digital Street File for the Land Management Department
Status: Completed

Goal #6: Secured funding to update the Open Space and Recreation Plan. *Status: Completed*



FY23 Goals

Goal #1	Objective	Measurement	Timing
Streamline Processes to increase efficiency	Improve permit tracking software abilities	Secure funding to procure outside services to enhance the existing system	07/01/22 – 06/30/23
		Procure the services	
Goal #2	Objective	Measurement	Timing
Support the redevelopment of vacant and blighted properties	Apply the Vacant Property Registration Program	Increase staff and training to support the program	07/01/22 – 06/30/23
		Perform safety inspections to ensure compliance with applicable codes, plans and approvals	
Goal #3	Objective	Measurement	Timing
Ensure public safety around all building and structures is a joint responsibility.	Assist property owners, developers, contractors, and the general public with building code regulations, zoning and general processes.	Increase staff and training to support this goal	07/01/22 – 06/30/23
		Number of technical review consultations	
Goal #4	Objective	Measurement	Timing
Update the Town's Subdivision Rules & Regulations	Updated Subdivision Rules and Regulations will most appropriately guide new development and surrounding infrastructure	Draft updated Rules and Regulations document	7/1/22- 6/30/23
		Submit to Planning Board for approval	
		Approval granted	
Goal #5	Objective	Measurement	Timing
Update the Town's Open Space and Recreation Plan (OSRP)	Updating the currently expired OSRP enables Town eligibility for certain State and Federal park/open space grants.	Update OSRP plan as consistent with State requirements	06/01/ 22 - 12/31/23
		Plan approved by State	



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1.5 FTE Administrative Assistants	44,005	48,906	46,000	71,177	51,000
1 FTE Director of Planning and Economic Development	-	63,329	99,317	105,820	105,820
1 FTE Planning Assistant	53,795	54,292	56,687	58,418	58,418
1.3 FTE Building Commissioner	51,138	38,477	80,000	120,606	120,606
Board of Health Stipend	1,500	1,500	1,500	1,500	1,500
1 FTE Director of Public Health	-	34,038	80,000	92,768	92,768
Nursing Services	5,160	352	-	-	-
Total Salaries	155,598	240,894	363,504	450,289	430,112
Services & Supplies					
Professional Services	48,401	48,299	54,580	54,275	28,000
Supplies & Misc	742	9,014	1,000	2,900	2,500
Travel	2,356	2,208	250	3,000	1,000
Advertising	269	1,166	700	300	300
Education & Dues	781	864	1,300	3,695	3,695
Equipment	-	-	7,295	-	-
Total Services & Supplies	52,549	61,551	65,125	64,170	35,495
Total Land Management	208,147	302,445	428,629	514,459	465,607

Departmental Trends

Description	FY2022			
	FY2019	FY2020	FY2021	(As of Feb 2022)
Building Permits	537	482	625	429
Zoning Determination Requests	88	70	105	55
Building Inspections	540	645	631	450
Wiring Inspections	1322	523	561	377



Health Department

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

Mission Statement

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

Sample activities include:

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



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

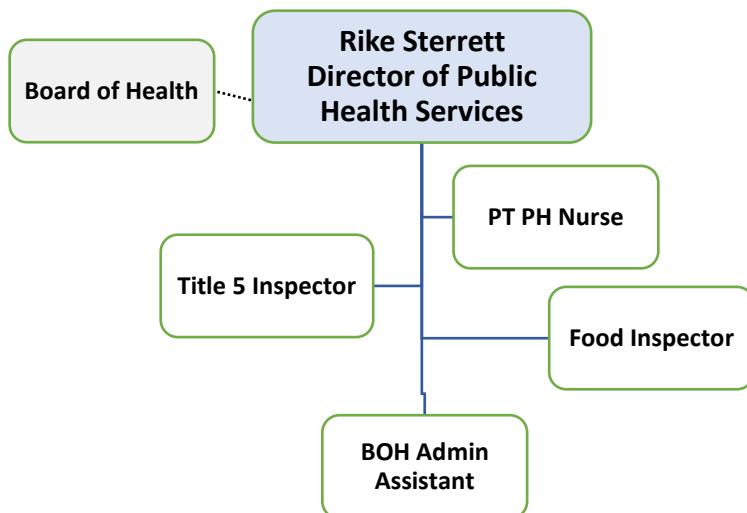


Department Description

The Department performs the following functions:

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

Health Department
Organizational Chart





FY21/22 Accomplishments

- **Goal #1:** Implement online permitting. *Status: All permit applications can now be completed and paid for online. Some tweaks are still being made.*
- **Goal #2:** Create an inspectional task force. *Status: Still in progress.*
- **Goal #3:** Update Towns Public Health Emergency Preparedness Plan. *Status: EDS plan updated, some slight revisions are still needed.*
- **Goal #4:** Update permitting fee structure. *Status:*
- **Goal #5:** Permit 100% of Oxford's Trailer parks. *Status: Still in progress.*

FY23 Goals

Goal #1	Objective	Measurement	Timing
Update food inspection program.	Start to bring Oxford's regulatory food inspection program to FDA standards.	Become enrolled in the retail program standards.	July 1, 2022 – June 30, 2023
		Create risk assessment categories for food establishments and adjust inspection frequency to match.	
		Create an inspection schedule.	

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.	July 1, 2022 – June 30, 2023

Goal #3	Objective	Measurement	Timing
Update Town permit and plan review applications.	Review and update all Board of Health application documents to meet regulations .	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	



FY23 Goals Continued

Goal #4	Objective	Measurement	Timing
Update permitting fee structure	Review and update the fee schedule for all other fees besides septic.	Research fee schedules from surrounding towns in the local area	July 1, 2022 – June 30, 2023
		Communicate update to affected persons	
		Board of Health votes in new fee schedule	

Goal #5	Objective	Measurement	Timing
Bring flu clinic in house.	Register the Town of Oxford to receive flu vaccine and develop all necessary procedures to hold a flu clinic for the town in 2023 provided by the Town of Oxford.	Complete all necessary insurance paperwork.	July 1, 2022 – June 30, 2023
		Place vaccine order.	
		Have standing orders in place to order vaccine	

Departmental Trends:

Description	FY2019	FY2020	FY2021
BOH Permits	540	496	350

FY23 Budget

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



Cable Access

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

Mission Statement

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

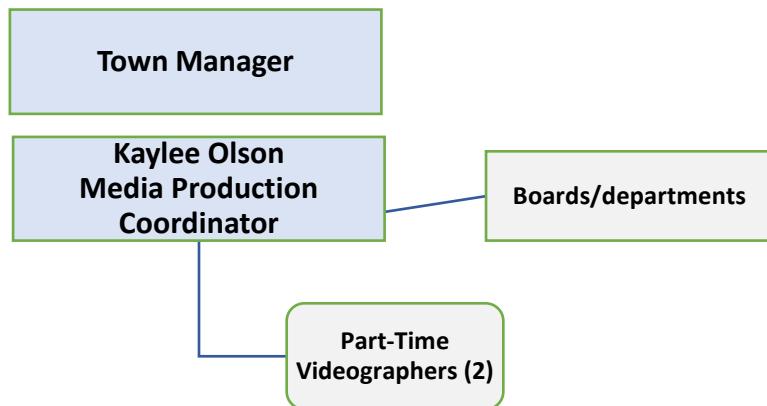
Department Description

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





Cable Access Organizational Chart



FY21 Accomplishments

- Appropriated funds at Town Meeting were used to install, HD cameras and recording units at Town Hall.
- Worked with the town departments to modernize documents, graphics, and presentations.
- Organize and update website information.
- Began providing audio/visual services for Senior Center Events

FY22 Accomplishments/Goals

- Upgraded to HD cameras and permanent audio equipment in Town Hall Meeting Room.
- Appropriated funds at town meeting provided a new playback system at PEG Access Studio.
- Installed LED Digital Monument/Signage in front of Town Hall.
- Goal #1:** Continued coverage of board and committee meetings.
- Goal #2:** Assess the status of the High School Community Room in order to prepare to broadcast School Committee Meetings live.
- Goal #3:** Install speakers in Town Hall Meeting Room to allow audience to hear more clearly.
- Goal #4:** Assess the status of Annual Town Meeting coverage capabilities.



FY23 Goals

Goal #1	Objective	Measurement	Timing
Develop an online streaming and video archive service.	Allow the community to stream live meeting coverage online, as well as replay programming at their convenience through a video archive.	Oxford Cable Access website dedicated to online streaming and a video archive page.	8/1/2022

Goal #2	Objective	Measurement	Timing
Update and add additional links/helpful information to the Town Website PEG page.	Add additional resources to help educate the community on PEG programming and how they can get involved.	New tabs/links on Oxford Cable Access page on Town Website.	9/1/2022-12/1/2022

Goal #3	Objective	Measurement	Timing
Create local community programming.	Produce original programming relevant to the Town and community interests.	1-5 produced episodes of programming including coverage of town events, parades, etc.	7/1/22-6/30/23

Goal #4	Objective	Measurement	Timing
Begin studio renovation	Achieve a functioning studio that will allow for residents and employees to be trained on equipment and create programming to air on PEG channels.	Equipment professionally installed, and functioning.	3/30/2023



FY23 Goals Continued

Goal #5	Objective	Measurement	Timing
Develop an equipment training program.	Create a training program for residents and employees to learn how to operate equipment and produce programming. This program would need to be completed for equipment to be signed out for use.	Input form on website to sign up for training program. Training class materials prepared prior to hosting class.	5/1/23

FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE Media Production Coordinator	-	-	64,174	60,003	60,003
.5 FTE Production Assistant/Videographer	-	-	-	31,000	31,000
Total Salaries	-	-	64,174	91,003	91,003
Services & Supplies					
Professional Services	-	-	6,000	10,000	10,000
Supplies & Misc	-	-	2,000	4,000	4,000
Equipment	-	-	47,826	45,000	45,000
Total Services & Supplies	-	-	55,826	59,000	59,000
Total PEG Access	-	-	120,000	150,003	150,003



Public Safety
Police
Animal Control
Fire
Emergency Operations Center



Police

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

Mission Statement

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

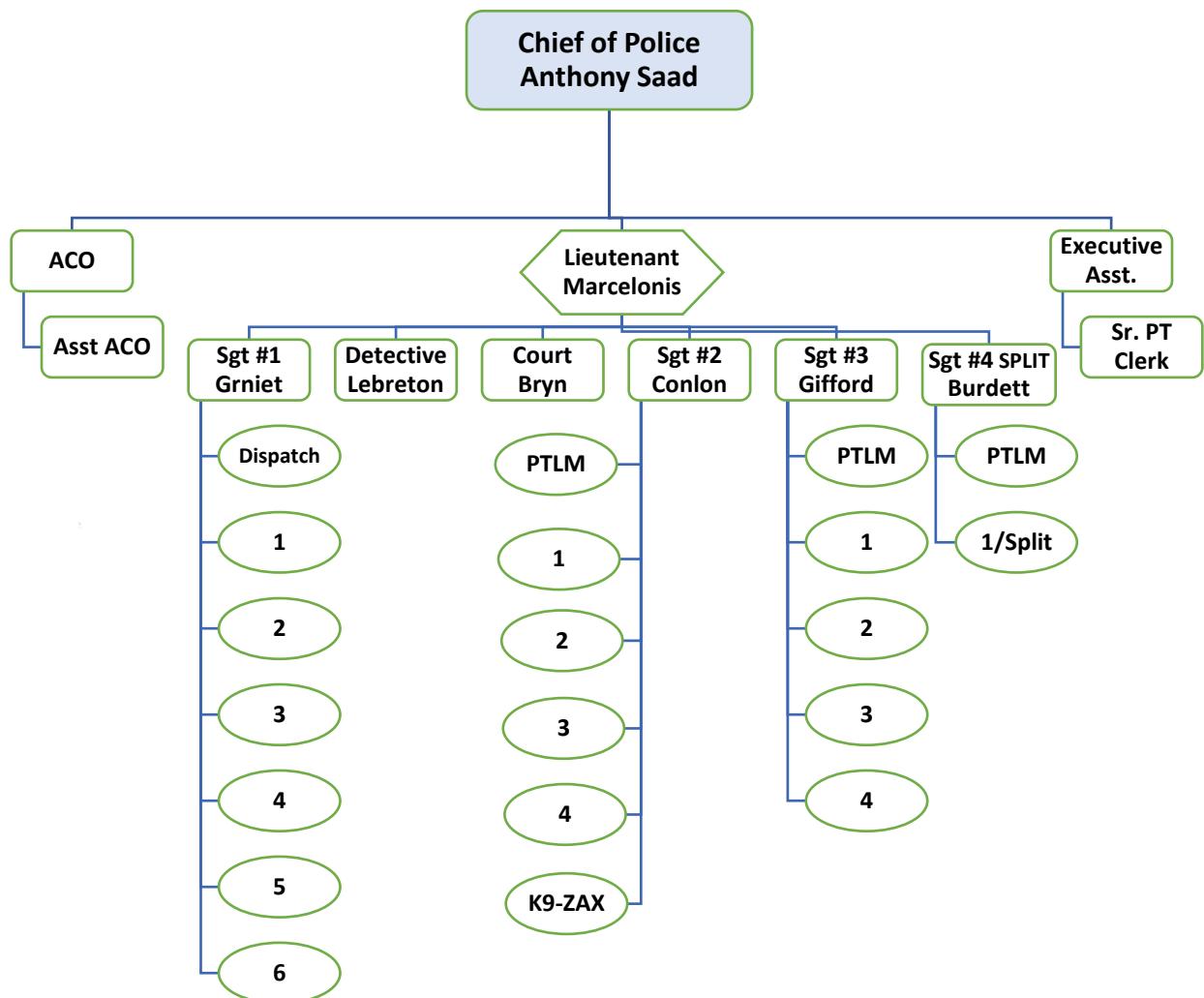
- Providing effective and efficient crime prevention through vigilant patrol and community engagement.
- Fully Investigating all criminal matters possible.
- Filing criminal charges as appropriate and cooperating with the District Court system to prosecute offenders.
- Protecting and enhancing quality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

Department Description

The Police Department is currently comprised of twenty-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 Senior Clerk.



Police Department Organizational Chart





FY21 Accomplishments

- Officer Alex Shadis in co-ordination with Lt. Marcelonis have been assigned 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.
- 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.
- 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.
- 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.
- Secured an E-911 dispatch grant to supplement the center and address training needs in the amount of \$75,870.
- Enhanced investigations by assigning an additional officer to the Detective Bureau.
- 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.
- 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 Accomplishments

- Secured an E-911 supplemental and training grant in the amount of \$83,000 to further stabilize and enhance dispatch operations.
- Secured a traffic enforcement grant in the amount of \$13,000 to increase enforcement efforts in high activity zones. The grant also secured an additional \$2,600 for the purchase of two (2) new handheld radar units for a total grant award of \$15,600.
- Secured \$47,588 through the State Community Compact Cabinet Information Technology Grant. These funds will be used to upgrade and enhance our E-911 dispatch computer aided program. Along with being more user friendly, the new program will assist the dispatcher in readily identifying critical incidents and deploying resources in a more efficient and timely manner.



FY22 Accomplishments Continued

- Our new K-9 Zax has completed training and is now deployed with Officer Ryan Kasik during the 3p-11p patrol. Zax has already proved to be an enhancement to patrol functions. He is a welcomed addition to the team!
- OPD is now part of the Worcester County Sheriff's 'Safe Keep' Program. By participating in the program, we are now allowed to bring our non-bailable prisoners to their facility where the proper staff is on hand to monitor and care for them for multi-day holds. We have effectively reduced liability and cost implications upon the department and community. The burden of monitoring prisoners in our lockup by dispatch is greatly reduced. Oxford averages approximately 2-3 prisoners a month into the program. This concept has been discussed for several decades. Thanks to the efforts of Sheriff Lou Evangelidis, and Supt. David Tuttle, 'Safe Keep' is now in place.
- In order to boost work effectiveness and efficiency, all computer workstations in the PD have been replaced upgraded with the latest technology.
- All fixed radar units in the police cruisers have been replaced and upgraded.

FY23 Goals

Goal #1	Objective	Measurement	Timing
Enact Police Reform as mandated by the State (may include mandate of body cameras)	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	7/1/22-6/30/23

Goal #2	Objective	Measurement	Timing
Maintain the current staffing levels with an eye towards enhancement	Maintaining adequate staffing levels affects overall departmental effectiveness	Total staff numbers and turn over	7/1/22-6/30/23
		Reasons for departures, as identified by exit interviews	



FY23 Goals Continued

Goal #3	Objective	Measurement	Timing
Optimize grant funding	Maintain current grants and secure new grants to help fund Departmental projects and to improve upon services provided to the citizens of Oxford	#/% of expiring current grants renewed	7/1/22-6/30/23
		# of new grants awarded to Dept	
		Total grant funds (\$) awarded for FY23 vs. prior year	

Goal #4	Objective	Measurement	Timing
Successfully transition to upgraded dispatch center by replacing the hardware & software in both workstations.	Complete modernization and upgrade the dispatch center to boost work effectiveness and efficiency	Successful upgrade of both workstations in the dispatch center and training of personnel on new equipment	7/1/22-6/30/23

Goal #5	Objective	Measurement	Timing
Acquire new drone.	Maintain drone services that have proved valuable to the community and the region through the Central Mass Law Enforcement Council	Secure funding source	6/30/2022
		Purchase and utilize equipment	



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE Police Chief	127,865	138,539	141,450	144,987	144,987
1 FTE Lieutenant	107,212	105,175	108,973	115,933	115,933
4 FTE Sergeants	349,993	368,976	379,058	381,866	381,866
17 FTE Officers	1,016,223	1,147,397	1,187,689	1,241,502	1,241,502
6 FTE Dispatchers	209,425	240,256	321,600	323,602	323,602
Part Time Intermittent Officers	40,809	30,445	40,000	40,000	40,000
Part Time Dispatchers	19,943	21,004	22,000	22,000	22,000
Stipends	5,100	6,275	5,736	5,736	5,736
Police Overtime	120,469	74,256	110,000	110,000	110,000
Dispatch Overtime/Holiday	68,498	57,516	40,000	40,000	40,000
Fitness Stipend	19,200	21,600	20,000	20,000	20,000
Police Holiday	40,358	63,275	68,162	69,525	69,525
Court	12,493	2,522	12,000	12,000	12,000
Longevity Pay	6,525	7,125	7,625	8,250	8,250
1 FTE Executive Assistant to Police Chief	66,171	65,237	68,044	75,735	75,735
.5 FTE Clerical Support	14,501	17,800	16,624	20,432	20,432
Total Salaries	2,224,785	2,367,398	2,548,961	2,631,568	2,631,568
Services & Supplies					
Electricity	31,355	30,911	30,000	30,000	30,000
Water/Sewer	2,795	3,345	3,000	4,000	3,500
Fuel (Heating & Generator)	5,899	6,378	6,500	7,240	7,000
Vehicle Maintenance	3,576	1,251	2,000	2,000	2,000
Radio/Equipment Maintenance	4,226	3,899	3,000	10,000	8,000
Physicals	-	1,078	2,000	4,000	4,000
Supplies & Misc	68,953	29,817	15,000	20,000	20,000
Uniforms	29,029	24,626	27,000	29,150	29,150
Prisoner Food	402	254	600	600	600
Dues	9,818	8,079	4,890	5,000	5,000
Education	1,933	2,042	5,000	5,000	5,000
Training	3,013	3,014	5,000	10,000	10,000
Total Services & Supplies	160,999	114,694	103,990	126,990	124,250
Capital					
Equipment/Cruisers	171,280	87,700	100,000	120,000	60,000
Total Capital	171,280	87,700	100,000	120,000	60,000
Total Police	2,557,064	2,569,792	2,752,951	2,878,558	2,815,818



Departmental Trends

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

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





Animal Control

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

Mission Statement

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

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

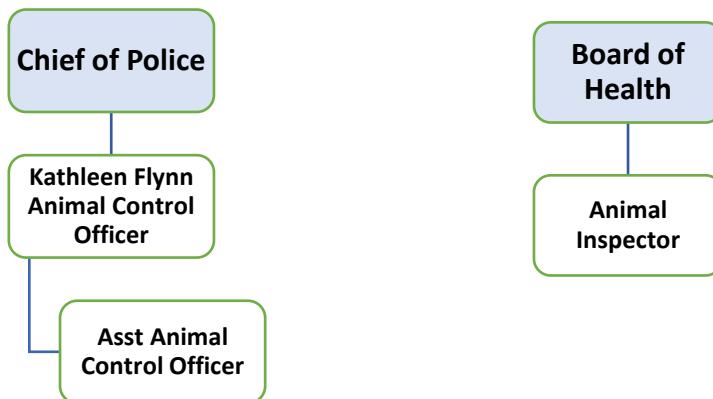
Department Description

Animal Control's primary functions include;

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



Animal Control Organizational Chart



FY21 Accomplishments

- Implemented enhanced data gathering and reporting metrics, to include breaking out different call types.
- Continued training online due to COVID restrictions preventing in-person training.
- Worked with local animal rescue groups such as PALS, Here Today, Adopted Tomorrow and Bullied Breed Rescue to place stray animals in competent, loving homes.
- Board members for the Animal Control Officers Association of Massachusetts (Kelly-Secretary and Ed-Disaster Response Team). ACOAM won the National Animal Control Association's prestigious Organization of the Year Award.



FY22 Accomplishments

- **Goal #1:** Increase the number of licensed dogs and cats. Animal Control sent out warning letters and approximately 200 citations for failure to license. *Status: Working closely with the Town Clerks Office we increased the number of licensed dogs from 1,541 to 2,145 and licensed cats from 563 to 622.*
- **Goal #2:** Develop and maintain a positive relationship with the people and dogs who frequent the Dog Park. *Status: We proactively increased our presence at the Dog Park and reached out to the people to offer our assistance in the event of a problem. We also enforced rules of the Park such as rabies vaccination and licensing. We visited the Park 58 times and interacted with the public 42 of those times.*
- **Goal #3:** Improve our Disaster Preparedness Plan. We have appropriated a plan designed by the State of Massachusetts Animal Response Team (SMART) and are currently compiling the equipment/supplies necessary to set up an emergency shelter for the animals in Oxford in the event of a disaster. *Status: As soon as COVID allows we plan on completing a drill with our volunteers to open a mock shelter.*
- **Goal #4:** Implement updates to the Animal Control Facebook page. *Status: We have currently been using two of the Oxford Community Facebook pages to inform the public about lost/found pets and safety issues regarding animals. We have returned 31 pets to their owners and found homes for 36 animals that were strays or kittens born to feral cats. Our goal is to reactivate our Facebook page and use it as a tool to educate and communicate with the public.*
- **Goal #5:** Ongoing training to increase our knowledge and skill set to better serve our community and the animals. *Status: Coordinated ACOAM day of training in October, 2021 which hosted several of our fellow agencies that are instrumental in helping us to do our jobs. These agencies were: Missing Dogs of Massachusetts, Joe's Crazy Critters, Turtle Rescue League and the New England Wildlife Center. We also helped to coordinate a Large Animal Rescue training here in Oxford at 4-Winds Farm/Cardinal Ridge Farm.*



Animal Control works for the health and safety of animals and residents. This white tailed deer fawn was rescued on Rt. 395. Source: Town of Oxford



FY23 Goals

Goal #1	Objective	Measurement	Timing
Develop several Power Point programs for educating young children and adults about what we do as Animal Control Officers as well as proper care of pets.	Annually speak to the school children and other groups such as the Senior Center, the Oxford Woman's Club, etc.	Completion of Power Points and annual event.	7/7/22-6/30/23

Goal #2	Objective	Measurement	Timing
Host the ACOAM Academy at the Oxford Police Station.	This 14-day training event will educate and refresh local ACO's training and familiarity with legal requirements.	Holding the event in the fall of 2022.	7/7/22-6/30/23

Goal #3	Objective	Measurement	Timing
Continue to actively encourage licensing of dogs and cats	Improve the safety of resident animals and citizens by boosting the number of licenses issued, via enhanced communication with residents.	Warning letters and 200+ citations were sent out and followed up on through the Worcester Housing Court.	7/7/22-6/30/23

Goal #4	Objective	Measurement	Timing
Cultivate a core group of volunteers that bring enrichment to the animals in the kennel	Offer training and educational opportunities to the volunteers to show appreciation.	Increasing the number of volunteers and their seniority.	7/7/22-ongoing

Goal #5	Objective	Measurement	Timing
Go through all our tools and equipment and make sure that it is working properly.	Replace or repair any equipment that needs it and acquire new equipment as needed.	Completion of project.	7/7/22-6/30/23



FY23 Budget

Animal Control	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE Animal Control Officer	41,551	53,767	53,433	57,813	57,813
.38 FTE Assistant Animal Control Officer	5,845	10,116	14,297	15,463	15,463
Part Time Clerical Support Staff	41	130	2,000	2,000	1,500
Total Salaries	47,437	64,013	69,730	75,276	74,776
Services & Supplies					
Electricity	2,132	2,950	3,000	3,000	3,000
Water/Sewer	338	301	300	300	300
Professional Services	384	680	3,500	3,500	3,500
Fuel (Heating & Generator)	1,785	2,845	2,000	2,000	2,000
Vehicle Maintenance	-	1,079	-	-	-
Supplies & Misc	1,230	1,759	1,700	1,700	1,700
Uniforms	-	-	300	300	300
Training	1,329	-	1,350	1,350	1,350
Total Services & Supplies	7,198	9,614	12,150	12,150	12,150
Total Animal Control	54,635	73,627	81,880	87,426	86,926

Departmental Trends

	CY2018	CY2019	CY2020	CY2021	CY2022 (Qtr 1)
Adoptions	28	26	40	34	4
Animals Returned to Owners				31	6
Gift Account Donations				1,065	364
Total Calls	1,505	1,698	1,202	1,219	125
Types of Calls - Dogs			651	584	49
Cats			179	172	35
Wildlife			134	204	11
Farm			70	56	5
Bites			33	35	1
Misc			135	168	24
Licensed Dogs	2,020	1,947	1,541	2,145	929
Licensed Cats				622	



EMS/Fire

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

Mission Statement

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

Department Description

The Oxford Fire and Emergency Services is a combination career and on-call department consisting of 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:

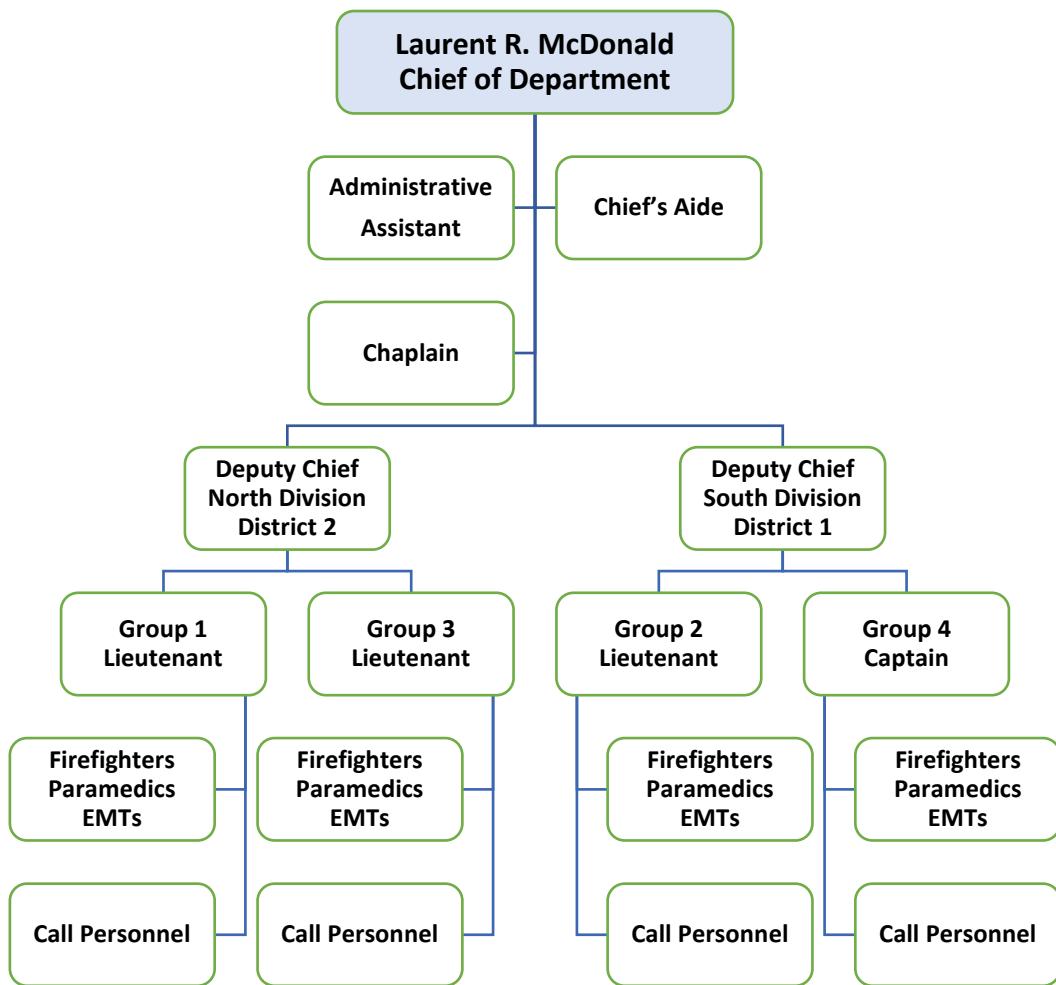
- Community Risk Reduction and Fire Prevention Inspections
- Engineering and Site Plan Review
- Public Education and Awareness
- Fire Suppression
- Emergency Medical Services
- Hazardous Materials Mitigation
- Emergency Preparedness, Response, Recovery and Mitigation Services



Oxford's new Rescue Pumper. Source: Massfirertrucks.com



Fire Department Organizational Chart



FY21 Accomplishments

- 100% COVID-19 vaccination rate for Full-time staff.
- Reorganized Fire and Emergency Services command structure.
- Replaced Car 1.
- Replaced Car 2.
- Replaced outdated Self-Contained Breathing Apparatus.
- Added one full-time firefighter/paramedic position to bring all four shifts to a total staffing of four.
- Refurbished Tower 1.



FY22 Accomplishments

Goal #1: Replace Engine 1 and Rescue 1 with a single Rescue Pumper. *Status: Completed.*

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

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

Goal #4: Develop a Standards of Cover Document. *In progress.*

FY23 Goals

Goal #1	Objective	Measurement	Timing
Replace Ambulance 2	Reduce risks and improve operations by replacing Ambulance 2 with a new vehicle meeting modern standards.	Vehicle is constructed, outfitted, and delivered on time and on or under budget of \$300,000.	7/1/22-6/30/23

Goal #2	Objective	Measurement	Timing
Update Comprehensive Emergency Management Plan.	Bring the document up to currency by updated the Basic Plan, Functional Annexes, and Hazard Specific Appendices.	Completed document, including recommendations to improve operations, performance and reliability.	7/1/22-6/30/23

Goal #3	Objective	Measurement	Timing
Increase full-time fire suppression operations staff by 4 to a total compliment of 23 including the Chief Officers.	Provide a consistent level of staffing with five (5) personnel for all four working groups, assuring a fire officer on each shift and sufficient staffing to meet current and future service demands.	Personnel recruited, on-boarded and working within three months of the start of the fiscal year.	7/1/2022-9/30/2022



FY23 Goals Continued

Goal #4	Objective	Measurement	Timing
Develop a Fire Department Strategic Plan	Develop a Department Strategic Plan using NFPA 1710 as a basis to identify actions to improve service delivery, staffing levels, and enhance compliance over the next five years to ten years.	Completed document, including recommendations to improve operations, performance and reliability.	7/1/22-6/30/23

Departmental Trends

Description	CY2018	CY2019	CY2020	CY2021
Total Fire Calls	742	640	541	514
Total Emergency Medical Calls	1,856	1,921	1,555	2,074
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)



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE EMS/FIRE Chief	120,326	125,338	128,424	131,634	131,634
2 FTE Deputy Chief	54,619	119,371	98,811	185,393	185,393
ALS Coordinator Stipend	3,406	3,289	3,389	3,389	3,389
1 FTE Captain/Paramedics	80,122	79,216	83,562	86,944	86,944
3 FTE Lieutenant/Paramedic	217,608	232,340	243,612	253,350	253,350
9 FTE FF/Paramedics	325,189	342,985	474,706	624,308	624,308
1 FTE Captain/Advanced	69,196	45,423	76,108	86,944	-
2 FTE FF/Advanced	169,395	127,108	201,413	113,824	113,824
6 FTE FF/Basic	8,778	164,944	106,594	285,739	285,739
Part Time EMS/Fire	97,593	79,413	82,000	49,600	49,600
Fire Stipends	4,926	2,184	3,389	6,778	6,778
Overtime	72,082	119,184	77,000	25,000	25,000
Fitness Stipend	8,000	6,400	13,600	16,800	16,800
Holiday	25,914	45,090	45,116	57,580	57,580
1 FTE Administrative Assistant	56,702	44,037	51,098	54,767	54,767
Total Salaries	1,313,856	1,536,322	1,688,822	1,982,050	1,895,106
Services & Supplies					
Electricity	16,889	18,164	16,000	20,000	20,000
Water/Sewer	892	1,226	1,000	1,000	1,000
Radio repairs	10,333	1,457	5,000	5,000	5,000
Medical Direction	-	-	5,200	5,200	5,200
Fuel (Heating & Generator)	10,673	12,353	11,000	13,000	13,000
Custodial Services	3,166	440	4,000	2,000	2,000
Bio-Medical Maintenance	6,480	6,480	9,230	9,230	9,230
Equipment Maintenance	46,156	27,761	30,000	30,000	30,000
Equipment Rental	-	10,000	-	-	-
Aerial & Ladder Inspections	1,275	6,753	6,321	7,000	7,000
Physicals	1,690	4,823	1,704	2,000	2,000
Ambulance Billing	39,247	44,149	35,000	45,000	45,000
CMED Radio	5,428	5,646	5,000	5,000	5,000
Supplies & Misc	8,143	5,546	5,000	5,500	5,500
Uniforms	19,192	19,388	19,400	24,600	24,600
Food at Incidents	-	-	300	300	300
Oxygen	473	456	600	600	600
Medical Supplies	30,785	25,024	35,000	35,000	35,000



FY23 Budget Continued

EMS/Fire	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Services & Supplies					
Protective Clothing	13,441	11,237	14,000	14,000	14,000
Safety & Survival Equipment	22,803	3,716	8,350	8,350	8,350
Training, Education & Dues	11,598	6,614	7,500	7,500	7,500
Tuition Reimbursements	-	-	1,500	1,500	1,500
Inspections	1,800	800	1,800	1,800	1,800
Explorer Program	12	-	1,000	1,000	1,000
Total Services & Supplies	250,476	212,033	223,905	244,580	244,580
Capital					
Specialty Team Equipment	20,837	5,760	10,000	10,000	10,000
Total Capital	20,837	5,760	10,000	10,000	10,000
Total EMS-FIRE	1,585,169	1,754,115	1,922,727	2,236,630	2,149,686

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



Public Works & Utilities
Department of Public Works
Municipal Utilities
Water Enterprise
Sewer Enterprise



Department of Public Works

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

Mission Statement

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

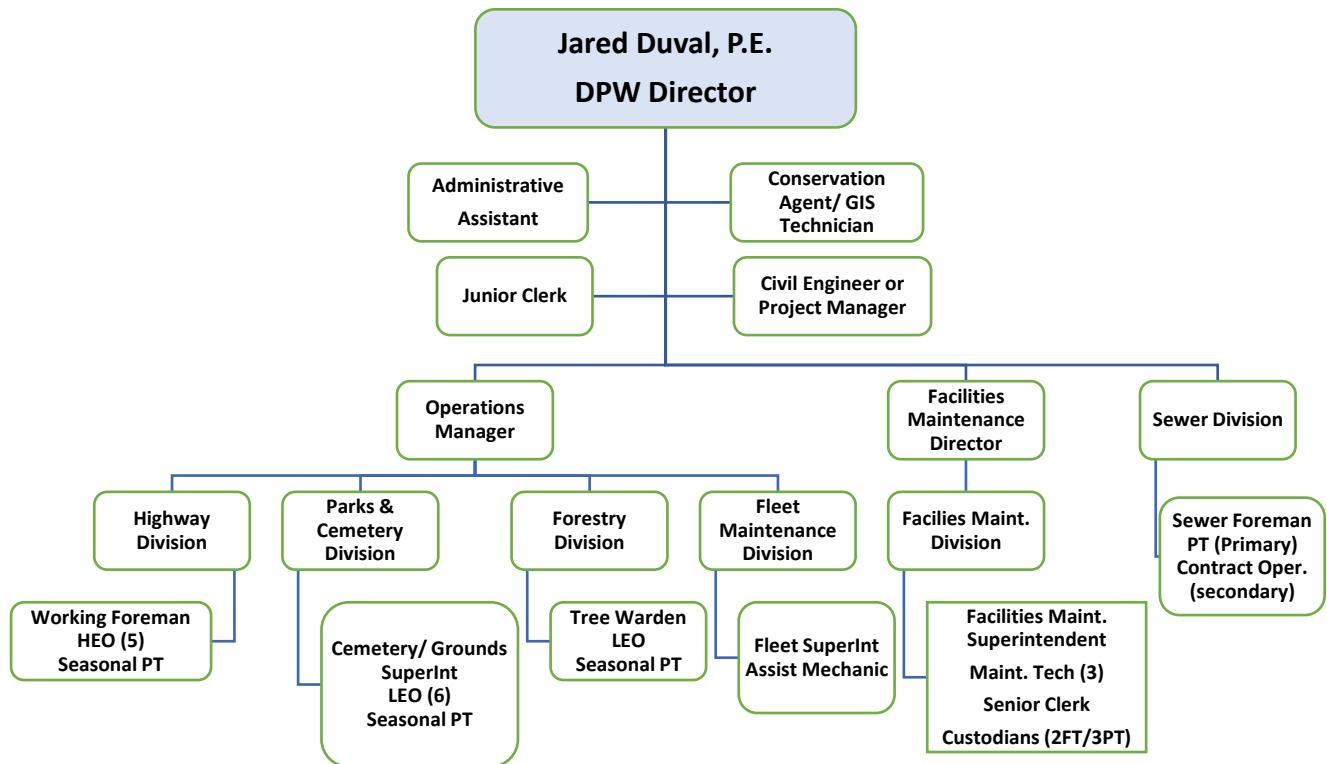
Department Description

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

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



Department of Public Works Organizational Chart



FY21 Accomplishments

- 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.*
- 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.*
- Construct Storm Drainage to remedy flooding on Corbin Road.
- 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.*
- Construct restoration repairs to the Oxford Public Library.
- 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.*
- Resurface the Oxford High School track.



FY22 Accomplishments

- **Goal #1:** Completed reconstruction of the Sacarrappa Road Bridge/Culvert. The project was completed on-time and within budget.
- **Goal #2:** Extend Sanitary Sewers on Route 20 with Grant Funding. *Status: 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 Fall 2022.*
- **Goal #3:** Pavement Management Plan. *Status: The DPW developed a robust \$5M paving plan that was presented and approved unanimously at the Special Town Meeting on Oct. 6, 2021. A ballot vote is required to authorize the borrowing to fund the road work and is scheduled for Jan. 4, 2022.*
- **Goal #4:** Completed construction of the Carbuncle Beach House parking lot thereby improving accessibility to the beach house, improving drainage conditions, and enhancing aesthetics of the site.
- **Goal #5:** Develop traffic calming program to address citizen inquires regarding excessive speeds; including requests for signs, speed bumps, etc. *Status: draft policy and request form developed.*
- **Goal #6:** North Fire Station Roof Replacement completed. The projected was completed on-time and within budget.
- **Goal #7:** New public works facility. *Status: preliminary discussions with design consultant regarding value engineering efforts.*
- Completed construction of the "Shared Streets" project within the downtown corridor with grant funding to promote walkability and significantly enhance pedestrian safety.
- Completed drainage improvements and roadway reconstruction on Sutton Ave from Orchard Hill Drive to Sacarrappa Road.
- Completed roadway paving in North Cemetery utilizing perpetual care funds.
- Reconstructed the railroad at-grade crossing on Holbrook Road in coordination with the railroad company.
- Completed emergency reconstruction of Prospect Street and Industrial Park Road West culverts.
- Completed construction of a disc golf course at Ruel Field funded by the Smolenski Millette Charitable Trust.

FY23 Goals

Goal #1	Objective	Measurement	Timing
McKinstry Pond Dam Rehabilitation	Begin construction to rehabilitate the McKinstry Pond Dam with grant funding	Apply and receive construction grant funds through EEA	2/1/22-11/15/23
		Complete project on-time and within budget.	



FY23 Goals, Continued

Goal #2	Objective	Measurement	Timing
Route 20 Sewer Extension	Begin construction of the sanitary sewer extension on Route 20 from Route 56 to Pioneer Drive with Massworks Grant Funding	Receive project approval from MassDOT as 'non-participating agreement' w/larger corridor improvements	4/15/22-6/30/2023
		Break ground on construction	
Goal #3	Objective	Measurement	Timing
Pavement Management Plan	Implement a robust paving plan with consent of the Townspeople	Townspeople approval at ballot vote	1/4/22-11/15/22
		Create comprehensive plan in consideration of traffic safety priorities, local businesses and residents	
		Design, bid, build year 1 projects from plan	
Goal #4	Objective	Measurement	Timing
Chaffee & Barton Schools Exterior Siding	Complete design and construction of siding repairs at elementary schools	Construction completed and all equipment/debris removed	3/1/22-11/15/22
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	1/1/22-6/30/23
		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
Fire HQ Roof Replacement	Complete design and construction of replacement roof for Fire HQ	Approval of design schema and funding	5/1/22-11/15/22
		Completion of construction	



FY23 Goals, Continued

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	
Goal #8	Objective	Measurement	Timing
Harwood Street over French River clean and paint design	Begin design and construction document preparation to clean and paint structural steel bridge beams	Enter into agreement with design consultant and finalize plans and specifications	7/1/22-6/30/23
Goal #8	Objective	Measurement	Timing
Hall Road Culvert Rehabilitation Design	Finalize design documents for the rehabilitation of the Hall Road	100% design level documents. Construction funding source not yet identified	1/1/22-11/15/22



DPW at work. Source: Oxford DPW



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
Facilities Mainenance:					
1 FTE Superintendent	71,623	74,983	76,604	80,942	80,942
3 FTE Technicians	167,663	163,973	176,672	186,537	186,537
3.5 FTE Custodians	64,314	109,909	124,506	133,375	133,375
Overtime	2,611	2,383	10,000	10,000	10,000
1 FTE Senior Clerk	32,614	30,310	40,550	-	-
1 FTE Facilities Coordinator	-	-	-	48,970	48,074
Subtotal	338,825	381,558	428,332	459,824	458,928
Administration:					
1 FTE DPW Director	103,731	101,854	109,887	116,504	116,504
1 FTE Facilities Director	84,720	89,913	90,265	94,733	94,733
1 FTE Operations Manager	85,312	87,894	86,907	89,535	89,535
1 FTE Civil Engineer/Project Manager	37,794	79,535	78,878	81,944	81,944
1 FTE Junior Civil Engineer	-	-	-	64,904	-
Overtime	6,729	15,509	11,900	13,600	12,000
1 FTE Administrative Assistant	51,338	44,151	51,097	52,648	52,648
1 FTE Junior Clerk	31,200	27,624	29,000	34,746	34,746
Subtotal	400,824	446,480	457,934	548,614	482,110
Highway :					
1 FTE Working Foreman	69,271	73,237	74,728	78,961	78,961
5 FTE Heavy Equipment Operators	239,797	251,445	255,398	268,417	268,417
Highway Seasonal Laborer	90	195	7,500	9,600	8,000
Subtotal	309,158	324,877	337,626	356,978	355,378
Snow & Ice:					
Overtime	81,759	97,670	140,000	168,000	150,000
Skilled Laborers	3,187	3,704	5,280	5,280	5,280
Subtotal	84,946	101,374	145,280	173,280	155,280
Fleet Maintenance:					
1 FTE Superintendent	85,079	81,445	82,486	87,158	87,158
1 FTE Assistant Mechanic / Assistant Fleet Superintendent	64,086	67,921	69,701	73,539	73,539
.5 FTE Mechanic I	20,628	-	-	21,954	-
Subtotal	169,793	149,366	152,187	182,651	160,697
Parks / Cemetery / Forestry:					
Cemetery Commissioners Stipend	1,250	1,500	1,500	1,500	1,500
1 FTE Parks & Cemetery Superintendant	60,404	71,214	72,913	77,043	77,043
1 FTE Tree Warden	69,339	70,451	72,913	77,043	77,043
7 FTE Light Equipment Operators	220,280	222,305	263,675	320,862	277,000
Parks & Cemetery Overtime	14,612	8,890	8,500	12,800	9,000
Unskilled Seasonal Part Time	47,894	50,475	35,000	44,800	40,000
Subtotal	413,779	424,835	454,501	534,048	481,586
Conservation:					
1 FTE Conservation/GIS Technician	61,078	63,078	67,780	68,158	68,158
Total Salaries	1,778,403	1,891,568	2,043,640	2,323,553	2,162,137



FY23 Budget, Continued

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Services & Supplies					
Facilities Maintenance:					
Purchase of Services	224,285	221,217	150,000	199,400	150,000
Water/Sewer	322	166	360	400	400
Professional Services	765	-	25,000	25,000	25,000
Fuel (Heating & Generator)	2,239	1,668	2,860	3,000	3,000
Custodial Supplies & Misc	10,712	13,941	28,000	28,800	28,000
Equipment Maintenance	1,600	175	5,000	2,500	2,500
Supplies & Misc	101,231	58,949	72,000	82,180	75,000
Subtotal	341,154	296,116	283,220	341,280	283,900
Administration:					
Electricity	67,079	40,593	50,000	60,000	55,000
Water/Sewer	2,600	1,800	1,800	2,000	2,000
Radio repairs	-	1,532	5,000	3,500	3,500
Fuel (Heating & Generator)	2,578	5,263	11,500	12,000	10,000
Professional Services/Stormwater Mngmt	41,182	73,854	80,000	124,000	80,000
Cleaning/Custodial Service	-	-	1,500	-	-
Traffic/Aux Lights/ Streetlights O/M	8,044	8,064	8,000	13,000	8,000
Supplies & Materials	9,712	11,297	10,000	11,880	10,000
Uniforms/Safety Program	22,826	15,060	20,000	21,050	20,000
Training/Development/Travel	3,828	2,133	7,850	8,550	7,500
Subtotal	157,849	159,596	195,650	255,980	196,000
Highway:					
Equipment Rental	62,222	55,606	130,000	194,000	194,000
Supplies & Materials	8,005	1,157	5,000	5,000	5,000
Road Maintenance	53,788	33,022	75,000	110,000	80,000
Subtotal	124,015	89,785	210,000	309,000	279,000
Snow & Ice:					
Contract Snowplowing/Removal	33,089	54,642	63,440	70,140	70,000
Winter Maintenance	219,685	193,854	190,000	208,500	190,000
Subtotal	252,774	248,496	253,440	278,640	260,000
Fleet Maintenance:					
General Fleet Maintenance	130,158	105,246	135,000	157,446	135,000
Sweeper Broom Refills	2,351	1,116	3,000	3,000	3,000
Fluids/Oils/Lubricants	7,012	5,667	7,000	9,240	7,500
Tools/Equipment	8,045	7,072	6,500	6,500	6,500
Subtotal	147,566	119,101	151,500	176,186	152,000
Cemetery:					
Water	-	-	500	500	500
Equipment Rental/Replace	4,746	1,768	1,500	2,000	2,000
Flags, Markers, Wreaths	1,443	1,789	1,500	1,600	1,600
Supplies & Materials	10,449	2,603	10,000	10,000	10,000
Fertilizer, Seeds & Flowers	347	5,277	750	4,000	1,000
Ordinary Maintenance	3,106	4,036	10,000	10,000	10,000
Subtotal	20,091	15,473	24,250	28,100	25,100
Parks, Recreation & Grounds Maintenance:					
Water/Sewer	5,296	6,500	6,000	7,500	6,500
Professional Services	204	903	3,280	3,500	3,300
Contract Tree Care	59,624	50,883	55,000	75,000	55,000
Tree Replacement	2,203	1,903	7,000	10,000	7,000
Supplies & Materials	10,460	3,186	5,000	9,000	5,000
Downtown Beautification	18,664	11,114	10,000	19,000	10,000
Recreation-Fertilizer, Seeds & Flowers	21,641	21,038	16,000	28,713	17,000
Landfill Maintenance	7,992	12,554	9,800	11,755	10,000
Ordinary Maintenance	48,021	29,121	45,000	45,600	45,000
Subtotal	174,105	137,202	157,080	210,068	158,800
Conservation:					
De-weeding Program	2,405	2,140	5,000	6,000	5,000
Supplies & Materials	36	434	1,000	1,000	1,000
Travel	-	148	100	100	100
Education & Dues	1,145	1,054	1,400	1,500	1,400
Subtotal	3,586	3,776	7,500	8,600	7,500
Total Services & Supplies	1,221,140	1,069,545	1,282,640	1,607,854	1,362,300



Departmental Trends

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



Sewer Enterprise

FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Revenues					
Usage Charge	350,754	463,181	401,466	461,238	461,238
Other Charges	7,115	8,036	12,000	15,000	15,000
Betterments	18,896	70,678	14,956	10,395	10,395
Committed Interests	9,148	7,846	8,460	4,886	4,886
Interest & Charges	2,089	1,774	2,000	2,000	2,000
Other Licenses	10,000	50,825	250	500	500
Earnings on Investments	833	186	1,000	1,000	150
Total Revenues	398,835	602,526	440,132	495,019	494,169
Expenditures					
Salaries					
Foreman/Maintainer	9,160	9,218	10,115	10,944	10,944
Total Salaries	9,160	9,218	10,115	10,944	10,944
Services & Supplies					
Contract Operations (on-call)	8,312	220	8,500	8,500	8,500
Electricity	15,941	17,249	14,000	17,000	17,000
Telecommunications	2,519	3,022	2,500	3,000	3,000
Water	1,205	1,000	1,200	1,250	1,200
Professional Services	35,089	10,464	25,000	30,000	30,000
Intermunicipal Fees	239,744	238,846	244,576	254,638	254,638
Metering Service	15,960	16,365	15,960	16,440	16,440
Supplies & Misc	1,305	2,846	1,500	1,600	1,500
Special Forms	902	1,176	1,000	1,000	1,000
Collection System Maintenance	1,591	612	5,000	5,000	5,000
Pumping Station Equipment Maintenance	15,641	21,222	15,000	19,000	19,000
Long Term Debt Principal	38,642	38,642	38,642	38,642	38,642
Long Term Debt Interest	15,233	14,087	12,842	11,687	11,687
Indirect Expenses	-	31,000	31,000	30,000	30,000
Total Services & Supplies	392,084	396,751	416,720	437,757	437,607
Capital					
Improvements & Repairs	2,053	2,209	3,297	3,505	3,500
Equipment	21,755	8,367	10,000	17,813	10,000
Total Capital	23,808	10,576	13,297	21,318	13,500
Total Expenditures	425,052	416,545	440,132	470,019	462,051



Water Enterprise

FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Services & Supplies					
Long Term Debt Principal	76,358	76,358	76,358	71,358	71,358
Long Term Debt Interest	26,295	23,891	20,836	17,871	17,871
Total Services & Supplies	102,653	100,249	97,194	89,229	89,229
Revenues					
Water Lease/Rental Revenue				21,156	
Betterments				34,957	
Committed Interest				8,739	
Earnings on Investment				100	
Retained Earnings to Appropriate				24,500	
Total Revenues				89,452	



Human, Culture & Recreational Services

Community Center

Council on Aging/Social Center

Library

Veterans' Services

Historical Commission

Celebrations



Oxford Community Center

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

Mission Statement

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

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

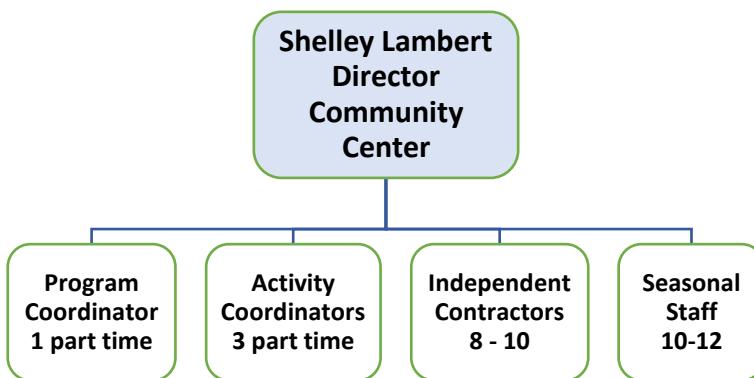
Department Description

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

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



Community Center Organizational Chart



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.
- *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 and submitting to The Webster Times and Yankee Express, utilizing our online registration software we are sending email blasts of all program information to all past and present participants in our database. We are continuing to place all info on children's programs on the OXPS Electronic Backpack.*
- **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 life skills with fun outdoor activities and crafts, was introduced.*



FY22 Accomplishments

- **Goal #1:** Increase program variety to serve more residents. *Status: New programs added at Carbuncle include Table Games and Craft nights for children (including teens), paint nights for adults including the option to bring their children to enjoy a craft and games separately. At the Community Center we have added drop-in sports events, a holiday open house, a nutrition workshop for adults, and several craft and activity programs for both adults and children. We also re-introduced our in-house winter recreational basketball program.*
- **Goal #2:** Boost fitness program participation to pre-COVID levels. *Status: Ongoing – We have re-instituted several classes, but we have not reached pre-COVID class offerings. We are offering 22 classes per week, currently, with the goal of 28 classes per week by the end of the fiscal year.*
- **Goal #3:** Utilize Oxford Town Common as a venue for community events. *Status: Ongoing – In the summer of 2021 OCC hosted the first annual Teddy Bear Picnic on the Common, with 65 registered children and their families in attendance. Additionally, we hosted 4 concerts and 6 Movies on Main with a combined attendance of approximately 550. The second annual Scarecrows on the Common event grew to include a vendor fair with 13 local vendors, children's games, and live entertainment. OCC also took over responsibility for organizing the annual Bandstand Tree lighting as the finale for the Fire Department's inaugural Holiday Lights Parade.*
- **Goal #4:** Complete feasibility study for Oxford Community Center. *Status: Ongoing – the consulting firm of BerryDunn was contracted to complete the feasibility study, which got underway in August 2021. Results are expected in February 2022.*



At Carbuncle Beach, the splash pad is open to residents and non-residents with daily or seasonal passes.

Source: Town of Oxford



FY23 Goals

Goal #1	Objective	Measurement	Timing
Begin implementation of Community Center feasibility study	Begin the process of identifying and working toward the future of the Community Center as a vital resource for the Town.	Review study finding of BerryDunn to identify next steps	By 7/31/2023
		Hold public forum to allow for community input	By 9/30/2023

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	7/1/2022-1/1/2023
		Survey database of present and past participants for information on what classes they desire	7/1/2022-7/31/2022 and 1/1/2023-1/31/2023
		Record participation volume; compare to pre-COVID levels	7/1/2022 and 6/30/2023

Goal #3	Objective	Measurement	Timing
Increase utilization of Carbuncle Beach House through programs and rentals	Increase the revenue received by use of Carbuncle Park.	Schedule programs and events in the beach house	7/01/2022 - 6/30/2023
		Increase outside rentals	
		Increase advertisement and promotion of both programming and rental opportunities.	



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE Director	41,626	1,606	41,000	55,691	55,691
.5 FTE Part Time Program Manager	44,749	33,252	30,000	22,678	22,678
Part Time Senior Staff	15,574	3,480	-	-	-
1 FTE Part Time Evening & Seasonal	48,115	21,269	35,000	68,454	50,000
Seasonal Lifeguards	12,063	2,783	25,000	30,096	25,000
Total Salaries	162,127	62,390	131,000	176,919	153,369
Services & Supplies					
Electricity	44,343	24,000	42,000	42,000	42,000
Alarm Service	2,062	2,313	2,500	2,600	2,500
Water/Sewer	14,742	14,974	15,000	15,000	15,000
Fuel (Heating & Generator)	23,271	29,225	30,000	30,000	30,000
Programs	31,047	12,940	35,000	35,000	35,000
Supplies & Misc	8,830	9,871	13,000	15,500	13,000
124,295	93,323	137,500	140,100	137,500	
TOTAL	286,422	155,713	268,500	317,019	290,869

Carbuncle Pond
and the Bath
House host
summer
programs
through the
Oxford
Community
Center.

Source: Town of
Oxford





Departmental Trends

Description	FY2019	FY2020	FY2021	FY2022
Fitness Member Attendance	12,338	*11,695	*8,285	^4,524
SilverSneakers Participation Revenue	5,081	**5,253	**3,236	^1757.50
Splash Pad Revenue	^11,770	^10,235	^7,720	“6,196
Summer/Winter Basketball Enrollment	309	~ 111	0	264

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

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

^ 7/1/21 through 12/13/22

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

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

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



Council on Aging/Senior Center

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

Mission Statement

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

Department Description

That listed below describes the major functions of the department:

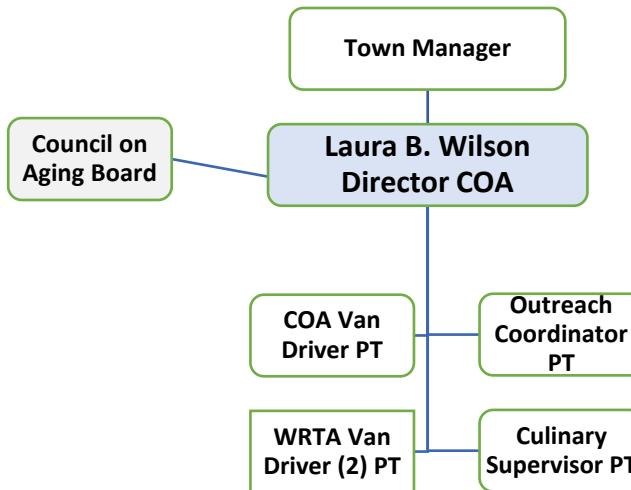
- Assist seniors with Medicare, LIHEAP (Fuel Assistance), RMV, Jury Duty, SNAP (Food Stamps), Mass Health, Real Estate Exemptions, Notary Services, etc.
- Provide lunch two (2) days a week @ a low cost
- Daily/Weekly/Monthly activities to engage our seniors
- Transportation via the WRTA and our town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

Young at Heart Café





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

FY21 Accomplishments

- Culinary Supervisor hired September 2020, serving 60 to 70 meals each Tuesday & Friday
- New programs were added to calendar to increase members
- Transportation offered until 3:30pm
- Laura Wilson was appointed as full time Director in March 2021

FY22 Accomplishments

Goal #1: Re-created the Senior Tax Work Off Program. *Status: This was handled by the Town Manager's Office, and will start March 2022*

Goal #2: Director to become certified as a ServSafe Food Protection Manager. *Status: This was not accomplished, and is on the FY23 Goals list.*

Goal #3: Become a SNAP Outreach Partner. *Status: This was not accomplished, and is on the FY23 Goals list*



FY23 Goals

Goal #1	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	6/1/2022 – 9/30/2022
		Schedule completion of ServSafe Food Protection Manager Certification	6/1/2022 – 9/30/2022
		Receive certification	10/31/2022

Goal #2	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	6/1/2022
		Receive confirmation of acceptance/certification as a SNAP Outreach Partner	6/2/2022 – 9/30/2022
		Volume of residents assisted	6/30/2023
		Funds spent and reimbursed	6/30/2023

Goal #3	Objective	Measurement	Timing
Promote Senior Tax Work-Off Program	Assist Senior Citizens of the Town of Oxford with the payment of residential property tax bills, while acknowledging and affirming their skills and abilities and the community's continuing need for their services.	Host annual outreach event	12/2022
		Provide announcements in monthly newsletter and social media.	



FY23 Goals, Continued

Goal #4	Objective	Measurement	Timing
Increase volunteer engagement at the Senior Center	Provide increased volunteer opportunities	Track volunteers through My Senior Center database	07/01/22-04/30/22
		Recognize volunteers with luncheon attended by local officials	

Goal #5	Objective	Measurement	Timing
Increase senior participation & outreach efforts	Survey seniors to get their areas of interest. Schedule 4 bus trips.	Track senior participation through My Senior Center database	07/1/22-6/30/23

Departmental Trends

Description	FY2019	FY2020	CY2021	CY2022 (Jan - Feb)
Outreach units of service - # of senior contacts	843	452	1737	397
Total # of check-ins @ the Senior Center	620	396	8099	459
# of visits to exercise programs at the Senior Center	1326	629	55	0
Tuesday / Friday lunches served	0	0	4451	621
# of seniors rides via WRTA	?	3193	2385	357
# of seniors rides via Oxford van	1678	1164	2079	311



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE COA Director	40,001	18,692	40,000	72,279	72,279
1 FTE Assistant Director	-	25,577	40,000	-	-
.38 FTE Administrative Assistant	-	-	-	16,000	-
.5 FTE Culinary Supervisor	-	-	15,000	19,586	19,586
.4 FTE Outreach Worker	15,100	16,069	17,017	17,617	17,617
1 FTE Van Drivers (2)	38,714	37,105	43,000	48,753	48,753
Total Salaries	93,815	97,443	155,017	174,235	158,235
Services & Supplies					
Electricity	6,481	9,116	8,000	9,000	9,000
Water/Sewer	285	350	350	500	500
Fuel (Heating & Generator)	3,828	3,886	3,600	4,000	3,800
Vehicle Maintenance	1,673	1,048	1,200	2,000	1,200
Programs & Workshops	-	-	-	600	600
Supplies & Misc	4,526	4,495	9,100	26,000	9,000
Travel	-	96	100	200	200
Education & Dues	-	-	625	1,200	1,000
Total Services & Supplies	16,793	18,991	22,975	43,500	25,300
Total Council on Aging	110,608	116,434	177,992	217,735	183,535



Library

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

Mission Statement

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

Department Description

The department achieves its mission by:

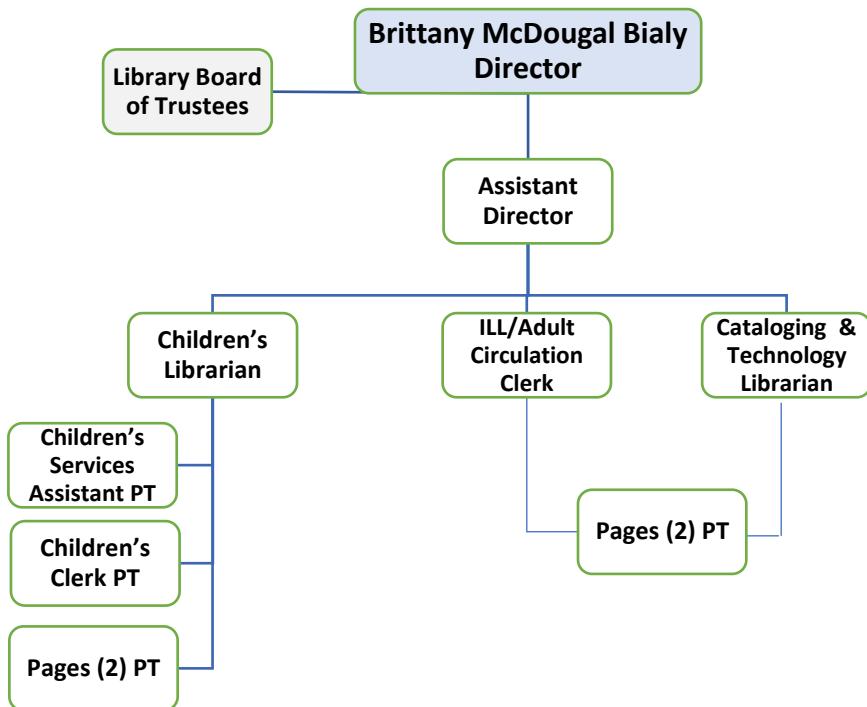
- Providing a collection of both physical and digital resources that are available free to the residents of Oxford and its surrounding communities;
- Purchasing materials for both educational and recreational purpose so that we can best fulfill the needs of the community; and
- Providing a high level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



Oxford Free Public Library, After Completed Preservation Project. 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.

FY21 Accomplishments

- Goal #1:** Completed the preservation project of the 1903 section of the building begun in FY2020.
- 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:** Developed 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. 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:** Continues to update and implement new library policies.



FY22 Accomplishments

- **Goal #1:** Implemented the new “fine free” policy at the library on July 1, 2021
- **Goal #2:** Began the process of updating the library’s website for a more modern and user-friendly experience. Should hopefully be complete by end of FY22.
- **Goal #3:** The implementation of regular museum tours is currently on hold, due to COVID. However, staff will continue working to prepare the museum for tours.
- **Goal #4:** The Board of Trustees, along with the Library Director, continue to review and implement new policies for the library.

FY23 Goals

Goal #1	Objective	Measurement	Timing
Implement the new digital database, <i>Kanopy</i>	Will allow patrons access to over 27,000 streaming movie/series titles, which can be viewed anywhere	# of checkouts	7/1/2021-6/30/2022
Goal #2	Objective	Measurement	Timing
Expand the “Library of Things” collection	Will allow for patrons to try new hobbies, without having to purchase equipment first. Currently offering a ukulele and telescope, to name a few.	# of checkouts	07/01/2022 - 06/30/2022
Goal #3	Objective	Measurement	Timing
Implement regular tours of downstairs museum and create a virtual tour for our website (Continued goal from previous year, due to COVID)	Enhance residents’ experience by boosting their education of Town history via exploration of artifacts	Preparation and labeling of museum’s artifacts by library staff	1/1/2022-6/30/2022
		Development of weekly tour schedule	7/1/2022
		# of tours given/# of visitors	6/30/2023
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 6/30/2023
		Report status of review sessions	



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE Library Director	75,795	75,836	79,546	81,945	81,945
1 FTE Assistant Director	37,956	44,307	45,083	48,178	48,178
2 FTE Librarians	67,458	48,603	94,240	97,379	97,379
1 FTE Circulation Clerk	57,393	42,932	41,171	43,852	43,852
1.25 FTE Part Time Circulation Clerks (3)	22,113	38,000	29,107	42,597	42,597
1.5 FTE Pages (4)	31,270	306	31,000	45,769	40,000
Total Salaries	291,985	249,984	320,147	359,720	353,951
Services & Supplies					
Electricity	23,793	17,556	20,000	20,000	20,000
Telecommunications/Alarm	995	840	900	900	900
Water/Sewer	1,639	1,979	1,800	1,800	1,800
Programming Supplies	1,908	2,555	2,500	2,500	2,500
Fuel (Heating & Generator)	7,403	9,311	10,000	10,000	10,000
Equipment Maintenance	663	134	850	850	850
Library Cultural Programming	4,018	2,540	5,500	5,500	5,500
Landscaping	425	911	1,000	1,000	1,000
Museum	-	-	500	500	500
Supplies & Misc	3,021	6,983	3,500	3,500	3,500
Software - C/W Mars	23,375	24,510	23,166	22,582	22,582
Periodicals	4,218	5,002	4,000	4,000	4,000
A/V & Records	11,563	13,377	15,000	15,000	15,000
Books	44,949	47,762	57,000	57,000	57,000
Reference Materials	6,537	6,407	5,000	5,000	5,000
Travel	171	-	500	500	500
Education & Dues	576	860	750	750	750
Total Services & Supplies	135,254	140,727	151,966	151,382	151,382
Total Library	427,239	390,711	472,113	511,102	505,333



Departmental Trends

Description	CY2019	CY2020	CY2021	CY2022 (Thru Qtr.2)
Total patrons (Oxford Residents Only)	7,625	7,660	7,890	7,917
Total circulation (adult)	44,275	38,614	24,447*	12,157
Total circulation (children and youth collection)	37,616	28,490	10,977*	10,497
Total Inter-Library Loans (Received)	9,410	6,573	7,703	4,167
Total Inter-Library Loans (Provided)	9,309	6,531	9,534	4,846
Total Circulation Activity (Including ILLs, Excluding Digital Items)	91,200	73,635	44,958*	26,821
Program attendance (adult)	937	564*	340*	279*
Program attendance (children)	6,681	4,567*	1,412*	1435*
Program attendance (teen)	456	315*	15*	27*
Total Programs Held (Adult, Children, Teen)	325	302*	142*	124*
Digital circulation (E-Books, Downloadable Audiobooks)	7,120	8,549	9,885	4,274
Value of All Materials Circulated (including ILL, excluding digital materials)	\$1,311,774	\$1,031,953	\$383,354*	\$209,975

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



Veterans' Services

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

Mission Statement

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



The Town was a recipient of the Veterans Heritage Grant which was the primary funding of the preservation of this World War monument.

Source: Town of Oxford



FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
.38 FTE Veterans' Agent	9,376	10,254	30,000	24,808	24,808
Total Salaries	9,376	10,254	30,000	24,808	24,808
Services & Supplies					
Professional Services	-	8,000	8,000	8,160	8,500
Veterans Benefits	182,838	168,769	194,000	205,000	205,000
Supplies & Misc	189	-	500	500	500
Education & Dues	95	-	600	600	600
Total Services & Supplies	183,122	176,769	203,100	214,260	214,600
Total Veterans' Services	192,498	187,023	233,100	239,068	239,408



Historical Commission

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

FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
.025 FTE Clerical Support	157	57	1,000	1,000	1,000
Total Salaries	157	57	1,000	1,000	1,000
Services & Supplies					
Supplies & Misc	102	335	100	500	500
Education & Dues	50	-	150	150	150
Total Services & Supplies	152	335	250	650	650
Total Historical Commission	309	392	1,250	1,650	1,650

Celebrations

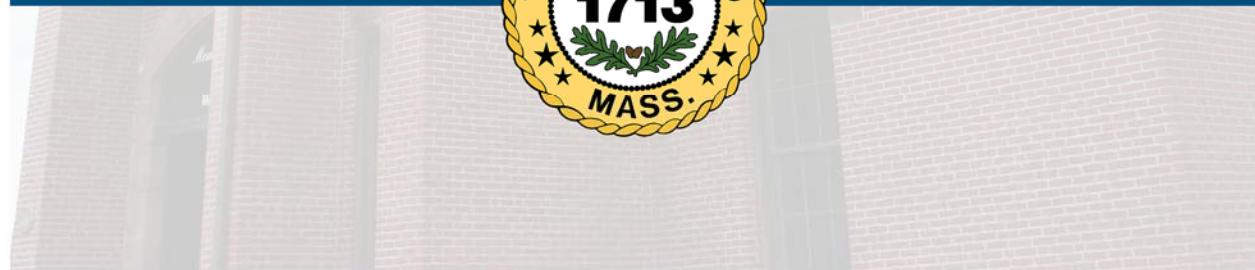
The Celebrations budget provides funding for community celebrations, including a sit-down meal for veterans and decorations. The budget also provides for the flags placed in the right-of-way during holidays and special events.

FY23 Budget

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



Oxford Public Schools





Oxford Public Schools

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

Mission & Vision Statement

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

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

Department Description

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

FY21 Accomplishments

- District website redesigned and launched.
- Planned and executed remote learning and hybrid schedules for all students.
- New math curriculum purchased and established in Grades K – 8.
- Monitored and ensured the health and safety of students and staff through the COVID-19 pandemic.
- Provided healthy & safe facilities and provided a robust learning environment for students.
- Resurfaced Oxford High School track.

FY22 Accomplishments

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



FY23 Goals

- Maintain the momentum of the District Learning Recovery and Acceleration Plan from the pandemic with students and staff.
- Successful implementation of three (3) new pathways at OHS (CNA, Fire Science, Early Education).
- Effective transition of 8th grade move to the Middle School.
- Positive transition of Preschool to the High School.
- Complete successful negotiation with Custodial/Food Service unit.
- Focus on supporting the academic and social-emotional learning needs of all students.

FY23 Budget

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget	FY22 vs. FY23 \$	FY22 vs. FY23 %
IT Districtwide	474,341	472,915	738,157	533,799	558,052	24,253	4.54%
Administration	721,249	898,786	845,524	953,809	932,463	(21,346)	-2.24%
Chaffee School	1,383,010	1,348,666	1,349,989	1,886,409	1,974,732	88,323	4.68%
Clara Barton School	1,800,448	1,964,602	2,095,678	1,548,349	1,594,653	46,304	2.99%
Middle School	2,349,991	2,542,619	2,728,876	2,719,399	3,172,814	453,415	16.67%
High School	3,871,339	4,162,665	3,712,766	3,831,382	3,633,725	(197,657)	-5.16%
Student Services	4,529,104	4,491,339	4,743,310	4,826,884	4,976,751	149,867	3.10%
Custodial Services	511,029	577,158	608,773	598,721	626,855	28,134	4.70%
Athletics	231,554	233,394	137,753	204,950	223,262	18,312	8.93%
Transportation	1,571,001	1,314,695	1,172,709	1,639,775	1,613,448	(26,327)	-1.61%
Crossing Guards	16,305	14,596	14,670	25,000	25,000	-	0.00%
Medicaid Billing	7,500	7,500	7,500	7,500	7,500	-	0.00%
Total Education Budget	17,466,870	18,028,936	18,155,706	18,775,975	19,339,254	563,279	3.00%

Amount voted at Town Meeting	17,479,976	18,066,975	18,166,975	18,775,975	19,339,254	563,279	3.00%
Variance	(13,106)	(38,039)	(11,269)	-	-		

Budget Offsets							
ACE Revolving	340,023	-	807	35,000	35,000	-	0.00%
EduCare Revolving	218,037	184,529	60,533	197,344	205,197	7,853	3.98%
Pre-School Revolving	87,276	-	1,610	55,974	64,515	8,541	15.26%
Circuit Breaker Revolving	572,279	535,116	645,768	690,964	756,718	65,754	9.52%
School Choice Revolving	77,127	-	513	42,317	43,580	1,264	2.99%
Athletic Revolving	19,198	-	25,245	53,350	33,900	(19,450)	-36.46%
Food Service Revolving	402,067	294,542	305,444	497,646	627,750	130,104	26.14%
Pre-School Grant	28,099	24,554	27,545	28,469	26,185	(2,284)	-8.02%
SPED 240 Grant	479,708	453,436	488,334	477,592	459,326	(18,266)	-3.82%
Title I Grant	397,064	421,184	359,210	470,019	463,247	(6,772)	-1.44%
Title IIA	14,732	10,549	9,723	69,771	60,430	(9,341)	-13.39%
Title IV	17,787	1,137	150	28,584	28,500	(84)	-0.29%



Departmental Trends

Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total Enrollment	1738	1685	1639	1572	1,458	1466
Graduation Rate (4-Year, not adjusted)	88.10%	86.70%	79.60%	82.10%	86.10%	
Total # of Teachers (FTE)	125.7	123.1	123	122.1	116.3	142
Student/Teacher Ratio	13.8:1	13.7:1	13.3:1	12.9:1	12.5:1	10.3:1
In-district expenditures (\$)	22,601,630	22,243,718	22,680,294	22,476,349		
In-district FTE pupils	1716.8	1686.2	1627.4	1578		
In-district expenditures per pupil	\$ 13,790	\$ 14,003	\$ 14,515	\$ 14,643		





OXFORD PUBLIC SCHOOLS

3-YEAR DISTRICT IMPROVEMENT PLAN (7/1/2020-6/30/2023) 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

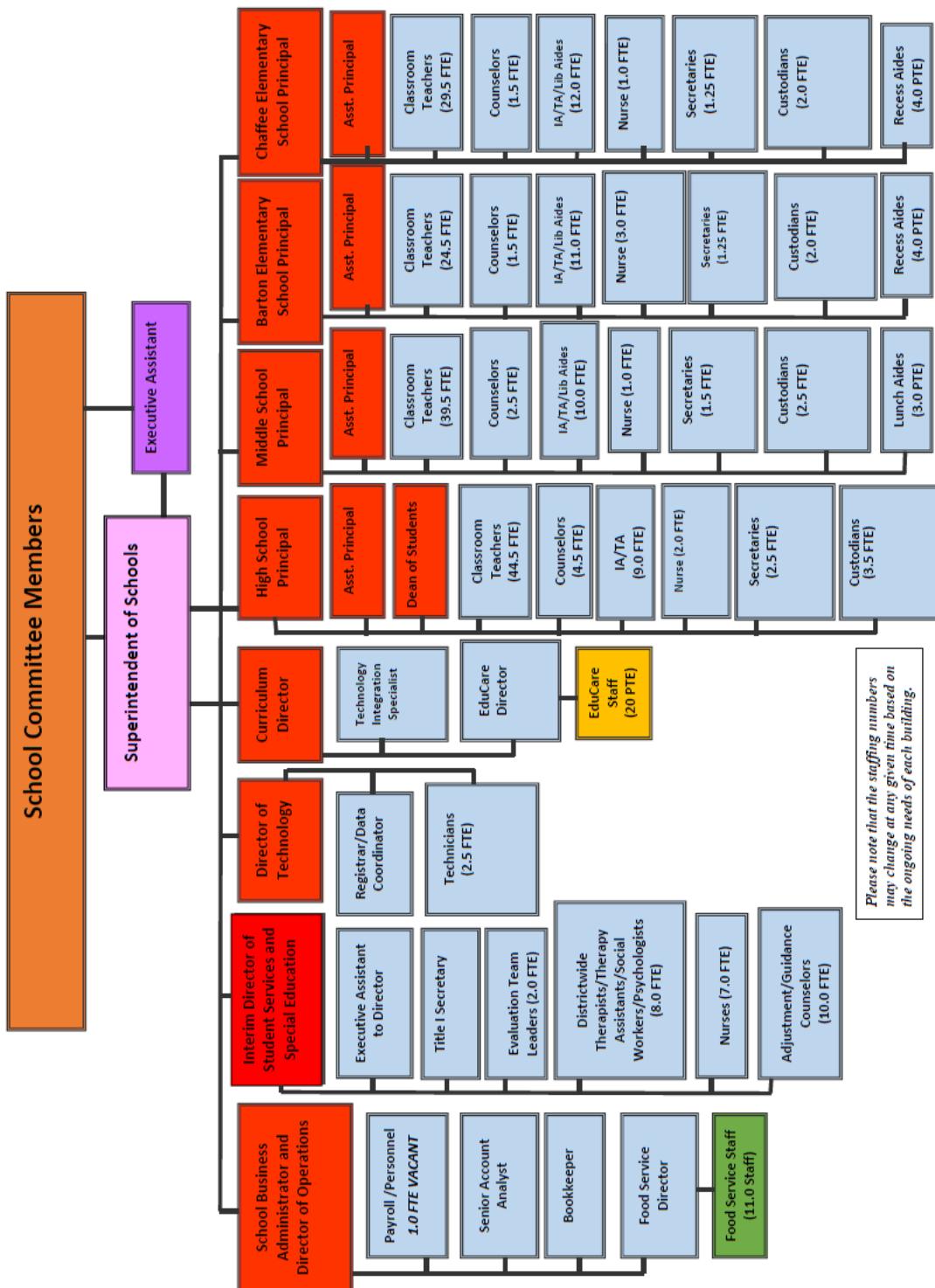
1. Curriculum, Assessment, and Instruction	2. Parent and Community Engagement	3. Professional Culture	4. Management and Operations	5. Social, Emotional, and Health Well-being of Students and Staff
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Strategic Initiatives

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.

FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
1 FTE IT Director	58,091	-	-	-	-
1 FTE Assistant	10,796	-	-	-	-
Total Salaries	68,887	-	-	-	-
Services & Supplies					
Professional Services - Consultants	-	142,583	129,800	129,800	129,800
Equipment Maintenance - Copiers & S	50,760	48,898	49,000	49,137	49,000
Supplies & Misc	10,975	2,847	6,000	6,000	5,000
Hardware - computers, monitors, etc.	21,202	23,612	45,000	45,000	45,000
Software	320,844	219,274	240,000	244,705	244,000
Education & Dues	679	-	-	-	-
Total Service & Supplies	404,460	437,214	469,800	474,642	472,800
Total Finance Department -IT	473,347	437,214	469,800	474,642	472,800



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.

FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
Overtime/Additional Hours	-	-	5,000	5,000	5,000
1 FTE Floating Clerk	-	1,548	35,020	35,000	65,000
Total Salaries	-	1,548	40,020	40,000	70,000
Services & Supplies					
Electricity	22,183	19,617	23,000	23,000	23,000
Water/Sewer	282	400	400	400	400
Fuel (Heating &Generator)	4,588	5,299	6,500	6,500	6,000
Equipment Maintenance	3,925	1,197	4,000	4,000	2,500
Supplies & Misc	14,581	15,823	17,000	17,000	25,000
Postage	29,909	47,433	40,000	45,000	45,000
Total Services & Supplies	75,468	89,769	90,900	95,900	101,900
Total Memorial Hall	75,468	91,317	130,920	135,900	171,900



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.

FY23 Budget

Telecommunications	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Services & Supplies					
Telecommunications	96,891	104,993	105,000	117,000	110,000
Total Service & Supplies	96,891	104,993	105,000	117,000	110,000
Total -TELECOMMUNICATIONS	96,891	104,993	105,000	117,000	110,000
Fuel	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Services & Supplies					
Municipal Fuel	117,400	137,647	145,000	164,930	160,000
Total Service & Supplies	117,400	137,647	145,000	164,930	160,000
Capital					
Equipment	-	-	-	-	-
Total Capital	-	-	-	-	-
Total MUNICIPAL FUEL	117,400	137,647	145,000	164,930	160,000
Hydrants	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Services & Supplies					
Hydrants	146,285	146,885	165,000	165,000	165,000
Total Service & Supplies	146,285	146,885	165,000	165,000	165,000
Total HYDRANTS	146,285	146,885	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.

FY23 Budget

Moderator	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
Moderator Stipend	200	200	200	200	200
Total Salaries	200	200	200	200	200
Services & Supplies					
Town Meeting Signs	-	-	800	800	800
Professional Technology Services	-	240	700	700	700
Education & Dues	94	20	100	100	100
Total Service & Supplies	94	260	1,600	1,600	1,600
Total Moderator	294	460	1,800	1,800	1,800
Finance Committee	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Salaries					
Stipend/Part Time Clerical Support Staff/Stipend	1,000	1,000	1,000	1,000	1,000
Total Salaries	1,000	1,000	1,000	1,000	1,000
Services & Supplies					
Advertising - Capital Program Public Hearing	35	35	75	75	75
Annual Dues - Association of Town Finance Committee	210	-	225	225	225
Reserve Fund	-	-	100,000	100,000	100,000
Total Service & Supplies	245	35	100,300	100,300	100,300
Total Finance Committee	1,245	1,035	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.

FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Services & Supplies					
Unemployment Insurance	139,326	81,697	100,000	65,000	65,000
Retirement	1,982,069	2,188,260	2,521,946	2,768,762	2,768,762
Group Health Insurance	4,038,316	3,869,119	4,330,000	4,330,000	4,330,000
Group Life Insurance	-	-	2,000	2,700	2,700
Group FICA	307,773	314,924	325,000	380,000	380,000
General Insurance	418,497	422,174	400,000	425,000	425,000
Total Retirement & Insurance	6,885,981	6,876,174	7,678,946	7,971,462	7,971,462





Debt Service

FY23 Budget

	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept Request	FY23 Manager
Maturing Debt					
Natural Gas Conversion	20,000	20,000	20,000	20,000	20,000
Clock Tower	10,000	10,000	10,000	10,000	10,000
Fire Truck Rehab	25,000	25,000	25,000	25,000	25,000
Police Station	225,000	235,000	250,000	260,000	260,000
School-Middle School Roof	130,000	130,000	130,000	130,000	130,000
School-Middle School HVAC	55,000	60,000	60,000	60,000	60,000
School-Chaffee	350,000	290,000	285,000	275,000	275,000
Community Center Elevator/3rd Flr Renovation	50,000	50,000	50,000	50,000	50,000
Total - Maturing Debt	865,000	820,000	830,000	830,000	830,000
Short-term Debt					
Splash Pad - Payment 6 of 10 (paid through Smolenski Millette)				-	-
Clock Tower - Payment 6 of 10	32,700	32,700	32,700	32,700	32,700
Library - Payment 6 of 10	14,000	14,000	14,000	14,000	14,000
OHS Roof & Bleachers - Payment 5 of 10	60,000	60,000	60,000	60,000	60,000
Bathhouse - Payment 5 of 10	30,000	30,000	30,000	30,000	30,000
Streetlights - Payment 4 of 10	29,600	29,600	29,600	29,600	29,600
Saccarappa Bridge - 3 of 9	-	90,000	90,000	90,000	90,000
New Fire Truck - 1 of 10	-	-	-	68,500	68,500
Total - Short-term Debt	166,300	256,300	256,300	324,800	324,800
Long Term Interest					
Natural Gas Conversion	8,794	8,194	7,394	6,594	6,594
Clock Tower	5,163	4,863	4,463	4,063	4,063
Fire Truck Rehab	5,250	4,500	3,500	2,500	2,500
Police Station	102,235	93,235	83,835	73,585	73,585
School-Middle School Roof	44,460	41,210	37,960	35,360	35,360
School-Middle School HVAC	31,706	29,956	27,556	25,156	25,156
School-Chaffee	52,260	37,385	24,915	12,375	12,375
Community Center Elevator/3rd Flr Renovation	17,100	15,850	14,600	13,600	13,600
Total Long Term Interest	266,968	235,193	204,223	173,233	173,233
Short Term Interest					
Total Short Term Debt Interest	40,126	27,749	70,000	70,000	70,000
Total Debt Service	1,338,394	1,339,242	1,360,523	1,398,033	1,398,033



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



McKinstry Pond Dam has been deemed a Significant Hazard Dam. Funding has been planned for FY23 in the amount of \$800,000.

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

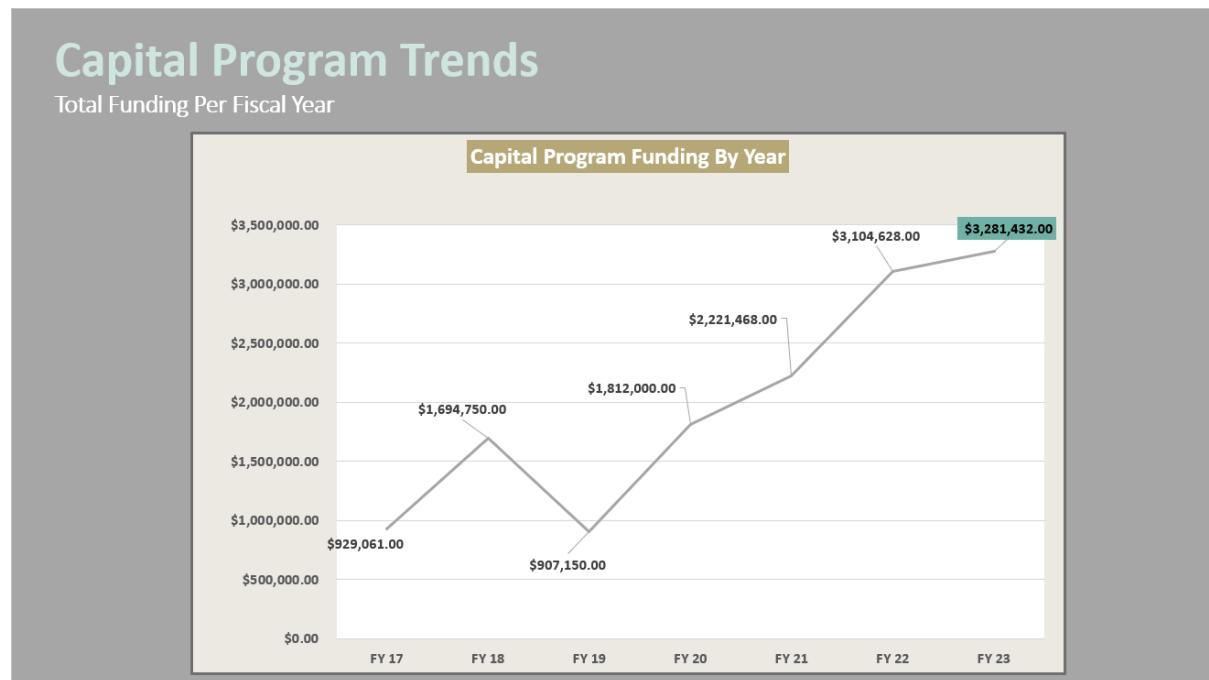
Section 7 Notice of Public Hearing on Capital Program

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

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

FY2023 Capital Program Summary

For FY2023, the Town Manager recommended, and it is expected that Town Meeting will approve \$3,281,432 in capital investment. The projects and outlays are summarized on the following page and include \$2,341,432 in expenditures made with certified free cash, a testament to the strong financial management of the Town and commitment to funding as much as possible with existing resources rather than additional taxation and borrowing.



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

The Town Manager has also recommended funding an ambulance to replace the older 2011 model which is becoming costly to repair (and costly down time). Funding \$300,000 from Ambulance Receipts Reserved for Appropriation, this investment will create efficiencies in maintenance and operation costs for the department, as well as providing continued EMS operations.

The following section presents a summary of FY2023 capital investments, followed by detail on each expenditure including operating budget impact and justification.

FY2023-FY2028 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.



Fire Headquarters is due for a new roof in FY23 within the Building Improvement Fund. This is expected to cost \$275,000.00.



FY2023 Capital Outlay Summary

Capital Improvement Program - FY2023

Funding Source - Split - \$935,000 Free Cash and \$565,000 Article re-purpose

DPW - Roadway/Dam/Culvert Engineering, Repair, Restoration and Improvements	1,500,000
	Split Funded Total

Funding Source - Free Cash

Building Improvements

Fire - HQ Roof Replacement	275,000
Chaffee School Exterior Siding Repair	234,000
Clara Barton School Exterior Siding Repair	234,000
Fire - HQ HVAC System Replacement	30,000
Library - HVAC Control Repair/Replacement	34,000
Contingency	93,000
	Building Improvement Fund Subtotal

DPW - Fleet Repair/Replace	150,000
DPW - Field Irrigation	100,000
DPW - Americans with Disabilities Act (ADA) Improvements at Joslin Park	196,802
Townwide - Green Communities Local Match	59,630
	Free Cash Projects Total

Funding Source - Ambulance Receipts Reserved for Appropriation

Ambulance 2 Replacement	300,000
	Ambulance Receipts Total

Funding Source - Sewer Enterprise Retained Earnings

Sewer Pump Replacement	75,000
	Sewer Enterprise Retained Earnings Total

TOTAL CAPITAL PROGRAM \$ 3,281,432

FY2023 Capital Project Detail



Project Title:	Roadway Rehabilitation "Gap" Funding			Department Priority:
Category:	DPW - Highway			<input type="checkbox"/> Urgent/Legally Required
Department:	Contact:			<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input checked="" type="checkbox"/>	Resubmission <input type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input checked="" type="checkbox"/>	Phase <u>1</u> of <u>6</u>		

Description:

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

Benefits of Project and Impact if Not Completed:

The gap funding is crucial to maintaining a level average roadway condition. It should be noted that Chapter 90 and gap funding does not improve the current average condition it only maintains the current average condition.

Discuss Operating Budget Impact:

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

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$3,000,000	500,000	500,000	500,000	500,000	500,000	500,000	<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$3,000,000	\$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	\$3,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

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

FY2023 Capital Project Detail



Project Title:	McKinstry Pond Dam Rehabilitation			Department Priority:
Category:	DPW - Highway			<input checked="" type="checkbox"/> Urgent/Legally Required
Department:	DPW	Contact:	Jared Duval	<input type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

Rehabilitate the McKinstry Pond Dam that impounds McKinstry Pond. The Significant Hazard dam is undersized and in poor condition. The DCR Office of Dam Safety has repeatedly asked for the Town to repair the structure under a Dam Safety Order. Sinkholes are forming in the structure which also carries a Town street. Repairs must be done soon to protect downstream abutters and the pond itself. (Project will be submitted for grant funding. Total municipal cost uncertain but range is \$200,000 to \$800,000 depending on grant outcome)

Benefits of Project and Impact if Not Completed:

Protect downstream impacts from flood waters. Protect the impoundment which is McKinstry Pond. Dam Failure is not an option.

Discuss Operating Budget Impact:

A new, more resilient structure would reduce operational maintenance expenses

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 800,000	\$ 800,000						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input checked="" type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$800,000	\$800,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input checked="" type="checkbox"/> Other

Grant Amount Requested	\$ 600,000	600,000						
CPA Amount Requested	\$ -							
Net of CPA and Grants	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	

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

FY2023 Capital Project Detail



Project Title:	Main Street Pedestrian Improvements			Department Priority:
Category:	Parks/Grounds/Highway			<input checked="" type="checkbox"/> Urgent/Legally Required
Department:	Town Manager	Contact:	Callahan	<input type="checkbox"/> Maintain Service
Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

Major Pedestrian Safety Improvements have occurred this year thanks to \$400,000 in state grants. Lighting improvements for 7 new Pedestrian Safety Islands were not included in the state grant. Our DPW Director has cost out solar options in terms of ornamental bollards and base covers to better illuminate approach to islands. Costs estimates on the high end are \$22,680 for 14 solar bollards and decorative bases. We have also looked into ornamental solar lights within the islands to cast lighting down on pedestrians who are crossing all along the walk. Estimates are \$5,000 per light (quantity 21) for total cost of \$105,000. Also, we would add 5 hardwired lights along Joslin Park & Main Street at Joslin Park to improve pedestrian safety (\$12,000 per light/#5 for total \$60,000.

Benefits of Project and Impact if Not Completed:

The benefits of the project are that the Main Street Pedestrian Safety will be improved and compliant. There is potential liability for not having safe, well lit crosswalk.

Discuss Operating Budget Impact:

This project would include DPW oversight and 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
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 187,680	187,680						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$187,680	\$187,680	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested							
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$187,680	\$187,680	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Fire HQ Roof Replacement			Department Priority:
Category:	DPW - Facilities - Town			<input type="checkbox"/> Urgent/Legally Required
Department:	DPW	Contact:	Jared Duval	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	2 of 2	

Description:

Replace approx 8,000 sqft of roofing. The total estimated cost is \$275k.

Benefits of Project and Impact if Not Completed:

Replacing the existing 3 tab shingle roof with a metal roof will eliminate leaks in the valleys during the winter season and prevent additional shingles from blowing off during extreme weather conditions. The existing roof will continue to leak and deteriorate if not replaced and spot roof repairs will need to be performed, incurring costs in the operating budget.

Discuss Operating Budget Impact:

See above.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 275,000	275,000						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Chaffee Exterior Siding			Department Priority:
Category:	Construction			<input type="checkbox"/> Urgent/Legally Required
Department:	Oxford Public Schools	Contact:	Justin Leduc	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

Repair/replace damage stucco siding to the Chaffee School. A panel has fallen off the building and we anticipate the panels to continue falling off the building if not addressed.

Benefits of Project and Impact if Not Completed:

The exterior stucco siding on the Chaffee and Barton Schools are deteriorating. A Professional Engineer determined water is penetrating between the panels by driving winds, proceeding under the stucco coating and causing subsequent flaking and erosion. Some of the damage is causing water to penetrate into the schools. The longer the water damage continues the more costly it will be to repair the materials under the panels.

Discuss Operating Budget Impact:

Long-term impact could become costly.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 234,000	234,000						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$234,000	\$234,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$234,000	\$234,000	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Clara Barton Exterior Siding			Department Priority:
Category:	Construction			<input type="checkbox"/> Urgent/Legally Required
Department:	Oxford Public Schools	Contact:	Justin Leduc	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	
Description: Repair/replace damage stucco siding to the Clara Barton School. We anticipate the panels to fall off the building if not addressed.				

Benefits of Project and Impact if Not Completed: The exterior stucco siding on the Chaffee and Barton Schools are deteriorating. A Professional Engineer determined water is penetrating between the panels by driving winds, proceeding under the stucco coating and causing subsequent flaking and erosion. Some of the damage is causing water to penetrate into the schools. The longer the water damage continues the more costly it will be to repair the materials under the panels.

Discuss Operating Budget Impact: Long-term impact could become costly.
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Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 234,000	234,000						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$234,000	\$234,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$234,000	\$234,000	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Fire HQ HVAC Replacement			Department Priority:
Category:	DPW - Facilities - Town			<input type="checkbox"/> Urgent/Legally Required
Department:	DPW	Contact:	Jared Duval	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

Replace the existing HVAC system at the Fire HQ.

Benefits of Project and Impact if Not Completed:

A replacement HVAC system will eliminate the frequent need for service due to mechanical failures. It will also make it possible to properly redistribute the air flow throughout the building.

Discuss Operating Budget Impact:

Reduce operating and maintenance costs by means of a new, higher efficiency HVAC system.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 30,000	\$30,000						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0

Operating Budget Impact

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

FY2023 Capital Project Detail



Project Title:	Library Upgrade of HVAC Controls			Department Priority:
Category:	DPW - Facilities - Town			<input type="checkbox"/> Urgent/Legally Required
Department:	DPW	Contact:	Jared Duval	<input type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

Installation of HVAC controls at the Town Library.

Benefits of Project and Impact if Not Completed:

The current HVAC system at the Library has very limited operational controls. Enhancements to the system will provide a more comfortable atmosphere for the local community visiting the Library and the Library employees. It will also improve the efficiency of the systems thereby reducing operating costs.

Discuss Operating Budget Impact:

See above.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ -							<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 34,000	34,000						<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$34,000	\$34,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$34,000	\$34,000	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Body Replacement, Dump Spreaders on Truck Nos. 31 & 60			Department Priority:
Category:	DPW - Fleet			<input type="checkbox"/> Urgent/Legally Required
Department:	DPW	Contact:	Jared Duval	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

Replace spreader bodies on existing Truck Nos. 31 & 60. The existing truck bodies are severely corroded from usual salt spreading and are in need of replacement. Truck No. 31 will receive Truck No. 34's body once No. 34's replacement is received.

Benefits of Project and Impact if Not Completed:

The existing cab and chassis of the two existing trucks are model year 2008 and are in good condition. We predict the trucks will operate another 10-years minimum before retirement. The bodies, if purchased/swapped and installed now, will have reached their life end and coincide with the life end of the trucks they are mounted in approximately 10-years.

Discuss Operating Budget Impact:

Without immediate attention the two existing spreader trucks will not be of use to the Town.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ -							<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 100,000	100,000						<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

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

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

FY2023 Capital Project Detail



Project Title:	Body Replacement, Dump Spreader & Rails on Truck No. 33			Department Priority:
Category:	DPW - Fleet			<input type="checkbox"/> Urgent/Legally Required
Department:	DPW	Contact:	Jared Duval	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

Replace frame rails and dump/spreader body on Truck No. 33. The Town currently owns a 2006 model year International 4x4 combination dump / spreader truck. The existing steel body is showing advanced corrosion. The truck's frame rails are also showing advanced corrosion, cracking, and sagging.

Benefits of Project and Impact if Not Completed:

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

Discuss Operating Budget Impact:

See above

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ -							<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 150,000	150,000						<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

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

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

FY2023 Capital Project Detail



Project Title:	Ruel Field Irrigation			Department Priority:
Category:	DPW - Parks&Cemetery (Recreation Commission)			<input type="checkbox"/> Urgent/Legally Required
Department:	DPW	Contact:	Jared Duval	<input type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

Install underground irrigation at Ruel Field

Benefits of Project and Impact if Not Completed:

Underground Irrigation is beneficial to good turf management. Drought harms grass and hardens the playing surface.

Discuss Operating Budget Impact:

The project could reduce the cost of chemical treatment to the playing surfaces including fertilizer, weed control, and lime.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 100,000	100,000						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

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

Operating Budget Impact

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

FY2023 Capital Project Detail



Project Title:	Americans with Disabilities (ADA) Improvements at Joslin Park			Department Priority:
Category:	Parks/Grounds			<input checked="" type="checkbox"/> Urgent/Legally Required
Department:	Town Manager	Contact:	Jennifer Callahan	<input type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>	<input checked="" type="checkbox"/> Enhancement
Multiyear	<input checked="" type="checkbox"/>	Phase	2 of 2	

Description:

This second phase of bringing public park into ADA/AAB compliance. Last year, Phase 1 included building a new ramp onto bandstand which began in the fall and was possible via a grant. This year, we are proposing to finish the ADA Ramp at bandstand and create improved access to Joslin Park in following ways: A new walkway will be poured from one end of park, around bandstand to the other end, where a multi-space, handicap parking area is to be created. This is town's common area and should be accessible to all. The ramp is being funded through a grant FY 22(\$50,541) and is under contruction. The remaining sidewalk and parking area construction work is estimated to be approximately \$35,000. Additionally, we are requesting to remove the current dilapidated garage to make room for ADA parking and to replace it with a more functional building with a ADA compliant bathroom (cost estimate \$50,000)and improved storage capabilities with estimated costs between \$68,730/\$69,905, plus foundation work totaling around \$111,802.

Benefits of Project and Impact if Not Completed:

The benefits of the project are the Joslin Park which is the Town's most used public common area in the center of the downtown will be compliant and accessible to all. There exists potential liability for not having safe, compliant access to areas of the park. This project is also recommended by the DPW Director, OCC Director, Facilities Director and members of the Disability Commission.

Discuss Operating Budget Impact:

To help off set some costs, this project would include oversight and labor from the DPW. I would recommend that one-time revenues be used to fund the overall project requests.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input checked="" type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 196,802	196,802						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$196,802	\$196,802	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$196,802	\$196,802	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Green Communities Energy Reduction Projects FY23			Department Priority:
Category:	Building			<input type="checkbox"/> Urgent/Legally Required
Department:	Town Manager	Contact:	Jennifer Callahan	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	
Description: Green Community DPW Projects for FY23: 1) Animal Shelter LED Lighting= \$6,125 2) Bandstand LED Lighting= \$2,293 3) Cemetery Building LED Lighting= \$3,377 4) Community Center LED Lighting= \$119,571 5) Library Boiler Replacement= \$85,945 6) Town Hall LED Interior Lighting= \$68,251				
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 \$285,562 and projected grant offset is \$225,932 (Town's Responsibility \$59,630)				

Discuss Operating Budget Impact: Annual cost savings to the Town of \$24,246
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Recommended Financing							Funding Source(s) Check all that apply	
Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						
		FY23	FY24	FY25	FY26	FY27	FY28	
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	\$0

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

FY2023 Capital Project Detail



Project Title:	Replace Ambulance 2			Department Priority:
Category:	Equipment			<input checked="" type="checkbox"/> Urgent/Legally Required
Department:	Fire-EMS	Contact:	Chief Laurent McDonald	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

This project involves replacing our 2011 ambulance and associated equipment which has reached the end of its service life. There will be a small trade in allowance for this vehicle to offset a small amount of the cost of the new one. The new vehicle will also have four wheel drive and a new power stretcher and loading system that is expected to reduce the potential for injuries from lifting and straining. The current A2 will be eleven years old at the time of this request with well over 100,000 miles.

Benefits of Project and Impact if Not Completed:

There are multiple benefits of this project. First, we will have two vehicles in an identical set up for our two primary ambulances. Second, it will have the new power stretcher and loading system which should assist in reducing the number of back injuries occurred when loading a patient into the vehicle. Third, it will also be four wheel drive. Finally, the overall ride is significantly better in a newer vehicle for the patient and rescuers alike.

Discuss Operating Budget Impact:

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

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ -							<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 300,000	300,000						<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input checked="" type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Sewer Pump Replacement (Various Locations)			Department Priority:
Category:	DPW - Sewer			<input type="checkbox"/> Urgent/Legally Required
Department:	DPW	Contact:	Jared Duval	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

Provide an appropriation for replacement of various pumps and for the purchase of spare pumps.

Benefits of Project and Impact if Not Completed:

DPW is in need of a blanket appropriation to be used for pump failure or for the need to return a spare/rebuilt pump to service and purchase a replacement pump for backup.

Discuss Operating Budget Impact:

Funding source is either retained earnings or Sewer Stabilization Fund.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ -							<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 75,000	\$ 75,000						<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input type="checkbox"/> Revolving Fund
TOTAL	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	<input checked="" type="checkbox"/> Stabilization
								<input checked="" type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Replace Column Caulking at OHS			Department Priority:
Category:	Construction			<input type="checkbox"/> Urgent/Legally Required
Department:	Oxford Public Schools	Contact:	Justin Leduc	<input checked="" type="checkbox"/> Maintain Service
Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>	<input type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	
Description: The columns outside Oxford High School is experiencing deterioration of the caulking between the stones. This project is to remove the existing caulking of (22) columns and replace with new caulking that matches the stone.				

Benefits of Project and Impact if Not Completed: This will improve the appearance of the columns and ensure the bricks do not fall out.

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
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 26,551	26,551						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input checked="" type="checkbox"/> Revolving Fund
TOTAL	\$26,551	\$26,551	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$26,551	\$26,551	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Install Laser Projector and new Audio System in OHS Auditorium			Department Priority:
Category:	Equipment/Furnishings			<input type="checkbox"/> Urgent/Legally Required
Department:	Oxford Public Schools	Contact:	Justin Leduc	<input type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

This project is to install a fixed laser projector in the Oxford High School Auditorium. Currently, a projector must be rolled out on a cart for the audience to view a presentation. This does not allow a presenter to use the stage during a presentation. The project is to install the projector above the stage to allow for presentations and stage use simultaneously. Laser projectors are fairly new technology that do not need bulb replacements. (Please note that attached quotes represent audio enhancements in addition to projector)

Benefits of Project and Impact if Not Completed:

This will be an upgrade to the Oxford High School auditorium and will enhance presentations & films shown. Audio upgrades should be sufficient for plays, Town meeting, & other presentations and eliminate renting additional audio reinforcement.

Discuss Operating Budget Impact:

Reduce expenditures for presentations, plays, meetings, etc

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ -							<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ 87,048	\$87,048						<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input checked="" type="checkbox"/> Revolving Fund
TOTAL	\$87,048	\$87,048	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$87,048	\$87,048	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Chaffee School Classroom Flooring			Department Priority:
Category:	Construction			<input type="checkbox"/> Urgent/Legally Required
Department:	Oxford Public Schools	Contact:	Justin Leduc	<input type="checkbox"/> Maintain Service
Project is:	New <input type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	
Description: This project is to replace the flooring in 16 classrooms at Chaffee with tile. 7 rooms (Kindergarten hallway) were replaced summer of 2020				

Benefits of Project and Impact if Not Completed: Carpeting in classrooms is a health concern.

Discuss Operating Budget Impact: Minor as additional wax will need to be included in the annual budget.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input type="checkbox"/> Free Cash
Land Acquisition	\$ -							<input type="checkbox"/> Tax Levy
Construction	\$ 67,500	67,500						<input type="checkbox"/> Enterprise Receipts
Equipment/Furnishings	\$ -							<input type="checkbox"/> Debt
Contingency	\$ -							<input type="checkbox"/> Grants
Other	\$ -							<input checked="" type="checkbox"/> Revolving Fund
TOTAL	\$67,500	\$67,500	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$67,500	\$67,500	\$0	\$0	\$0	\$0	\$0

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

FY2023 Capital Project Detail



Project Title:	Refinish OMS Gymnasium Floor			Department Priority:
Category:	Other			<input type="checkbox"/> Urgent/Legally Required
Department:	Oxford Public Schools	Contact:	Justin Leduc	<input type="checkbox"/> Maintain Service
Project is:	New <input checked="" type="checkbox"/>	Recurring <input type="checkbox"/>	Resubmission <input type="checkbox"/>	<input checked="" type="checkbox"/> Enhancement
Multiyear	<input type="checkbox"/>	Phase	__ of __	

Description:

This project is to sand down the entire Oxford Middle School gymnasium floor, re-paint all game lines, and apply 4 coats of oil based urethane gloss.

Benefits of Project and Impact if Not Completed:

This is a service enhancement as the floor will look new and will extend the life of the floor. Estimated to not have to be refinished for another 10 years.

Discuss Operating Budget Impact:

This will save approximately \$5,000 in FY23 that the school department normally expends on maintaining the gymnasium floor.

Recommended Financing

Funding Category	Five-Year Total	Estimated Project Costs by Fiscal Year						Funding Source(s) Check all that apply
		FY23	FY24	FY25	FY26	FY27	FY28	
Study/Design	\$ -							<input 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	\$ 30,000	30,000						<input checked="" type="checkbox"/> Revolving Fund
TOTAL	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Stabilization
								<input type="checkbox"/> Other

Grant Amount Requested	\$ -						
CPA Amount Requested	\$ -						
Net of CPA and Grants	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0

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



TOWN OF OXFORD
CAPITAL PLAN FY23-FY28

Department/ Location	Project Title	Source	FY23	Funded	FY23	FY24	FY25	FY26	FY27	FY28	Six Year Total										
				Not Funded																	
General Fund																					
Building Improvement Fund																					
Fire HQ	Replace HVAC System		30,000								30,000										
Fire HQ	Fire HQ Roof Replacement		275,000								275,000										
Library	HVAC Controls		34,000								34,000										
Library	Chiller Replacement				100,000						100,000										
Library	Wall Repainting					25,000					25,000										
Senior Center	Roof Replacement						100,000				100,000										
Library	Building envelope repair		234,000					400,000	400,000		800,000										
Chaffee	Exterior Siding Repair		234,000								234,000										
Barton	Exterior Siding Repair		234,000								234,000										
Barton	Replace 19,000 sf Ballasted EPDM Roof				570,000						570,000										
Chaffee	Replace 11,500 sf Ballasted EPDM Roof				345,000						345,000										
OHS	Replace 26,500 sf Ballasted EPDM Roof				795,000						795,000										
Chaffee/Barton	Repoint Chimneys					37,120					37,120										
Barton	Flooring replacement						108,000				108,000										
Chaffee/Barton	Refinish Gym Floor						143,000				143,000										
OHS	Refinish Auditorium Floor									TBD	-										
Townwide	Contingency		93,000								93,000										
TOTAL Building Improvement Fund				900,000	-	1,810,000	62,120	351,000	400,000	400,000	3,923,120										
Department of Public Works																					
Highway	Roadway Rehabilitation	Split Funded	512,320			500,000	500,000	500,000	500,000	500,000	3,012,320										
Highway	McKinstry Pond Dam Rehabilitation	Split Funded	800,000			300,000					800,000										
Highway	Hardwood St. Bridge Clean and Paint					450,000					300,000										
Highway	Old Webster Road Culvert Rehabilitation						200,000				450,000										
Highway	Hall Road Culvert Rehabilitation										200,000										
Fleet	Replace Body, Dump Spreaders on No. 31 & 60	FC	100,000								100,000										
Fleet	Replace Body, Dump Spreader & Rails on No. 33	FC	50,000		100,000						50,000										
Fleet	Replace No. 53 with F550 Crew Truck				150,000						-										
Fleet	Replace Backhoes No. 56 with Rubber Tire Excavator					175,000					175,000										
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 Trailer Chipper						80,000				80,000										
Fleet	Replace No. 32 with a New Dump Spreader							250,000			250,000										
Fleet	Replace No. 39 Dump Truck with New F-350 Dump Truck								80,000		80,000										
Fleet	Replace No. 48 Dump Truck with New F-350 Dump Truck								80,000		80,000										
Fleet	Replace No. 61 Trackless with New Trackless Tractor								150,000		150,000										
Fleet	Purchase/lease new mini-excavator									150,000	150,000										
Parks & Cemetery	Ruel Field Irrigation	FC	100,000								100,000										
Parks & Cemetery	Ruel Field Cameras				20,000						-										
Parks & Cemetery	Ruel Field Paving					340,000					340,000										
Parks & Cemetery	Replace Ruel Field Lighting						300,000				300,000										
Parks & Cemetery	Main Street Pedestrian Improvements	Split Funded	187,680								187,680										
TOTAL Department of Public Works				1,750,000	270,000	1,565,000	1,605,000	950,000	810,000	650,000	7,330,000										
EMS/Fire Department																					



TOWN OF OXFORD
CAPITAL PLAN FY23-FY28

Department/ Location	Project Title	Source	FY23	FY23	FY24	FY25	FY26	FY27	FY28	Six Year Total	
EMS/Fire	Ambulance 2 Replacement	RRFA	300,000							300,000	
EMS/Fire	Ambulance 1 Replacement	RRFA			300,000					300,000	
EMS/Fire	Renovation/Addition Fire Station 2	TBD				1,500,000				1,500,000	
EMS/Fire	Forestry 2 Replacement	TBD					200,000			200,000	
EMS/Fire	Water Tender 1 Replacement	TBD						700,000		700,000	
EMS/Fire	Ambulance 3 Replacement	RRFA							325,000	325,000	
EMS/Fire	Ladder 2 Fire Suppression/Aerial Ladder Replacement	TBD							2,000,000	2,000,000	
TOTAL EMS/Fire Department			300,000	-		1,800,000	200,000	700,000	325,000	2,000,000	5,325,000
Town Hall											
Memorial Hall	Network Cabling				46,000					46,000	
TOTAL Town Hall			-	-	46,000	-	-	-	-	46,000	
School Department											
OHS	Replace Column Caulking	School Funds	26,551	-						26,551	
OHS	Auditorium projector & audio	School Funds	87,048							87,048	
Chaffee	Flooring replacement	School Funds	67,500							67,500	
OMS	Refinish Gym Floor	School Funds	30,000							30,000	
Chaffee/Barton	Blinds	School Funds				25,030				25,030	
OHS	Media Center Furniture	School Funds					70,500			70,500	
OHS	Classroom Furniture	School Funds						111,000		111,000	
Barton	Pave overflow lot	School Funds						70,000		70,000	
OHS	Music Room & Media Center Carpeting	School Funds							40,517	40,517	
OHS	Wood Shop Safety Upgrades	School Funds							120,000	120,000	
OHS	Band Uniforms	School Funds							30,000	30,000	
OMS	Auditorium projector & audio	School Funds							25,000	25,000	
District	Fleet Replacement								50,000	50,000	
OHS	Backstop for Softball Field								125,000	125,000	
OHS	Baseball & Softball Dugouts								TBD	-	
OHS	Football Field Feasibility (Turf Field)								TBD	-	
OMS	Fencing								TBD	-	
TOTAL School Department			211,099	-	-	95,530	181,000	215,517	175,000	878,146	
Town Manager/Selectmen											
Townwide	Green Communities Projects	Grant	225,932		230,220	464,385	690,432	TBD	TBD	1,610,969	
		FC	59,630		30,490		303,183			393,303	
DPW/Parks	ADA Compliant Bandstand/Walkway/Handicap Area/Ga	FC	196,802							196,802	
TOTAL Town Manager Selectmen			482,364	-	260,710	464,385	993,615	-	-	2,201,074	
GENERAL FUND TOTAL			3,643,463	#	270,000	5,481,710	2,427,035	3,175,615	1,750,517	3,225,000	19,703,340
ENTERPRISE FUNDS											
Sewer Enterprise											
Sewer Enterprise	Sewer Pump Replacements	RE	75,000	-						75,000	
TOTAL Sewer Enterprise			75,000	-	-	-	-	-	-	75,000	
GRAND TOTAL \$ 3,718,463											

Budgetary Debt Schedule



Description	Date	Balance	Principal	Interest	Excluded	DE-1 Exclusion	Net Excluded	General Fund		Sewer Fund		Water Fund	
								Principal	Interest	Principal	Interest	Principal	Interest
Police Station	8/1/2008	\$ 1,745,000.00	260,000.00	73,585.00	333,585.00	-	333,585.00	260,000.00	73,585.00	260,000.00	73,585.00	260,000.00	73,585.00
Chaffee School	12/15/2003	\$ 275,000.00	275,000.00	12,375.00	287,375.00	404,404.00	(117,029.00)	275,000.00	12,375.00	275,000.00	12,375.00	275,000.00	12,375.00
Middle School Roof	8/15/2012	\$ 1,430,000.00	130,000.00	35,360.00	165,360.00	-	165,360.00	130,000.00	35,360.00	130,000.00	35,360.00	130,000.00	35,360.00
Middle School HVAC impr.	10/15/2014	\$ 805,000.00	60,000.00	25,156.26				60,000.00	25,156.26	60,000.00	25,156.26	60,000.00	25,156.26
OCOC Improvements	8/15/2012	\$ 550,000.00	50,000.00	13,600.00				50,000.00	13,600.00	50,000.00	13,600.00	50,000.00	13,600.00
Fire Truck Remount	10/15/2014	\$ 75,000.00	25,000.00	2,500.00				25,000.00	2,500.00	25,000.00	2,500.00	25,000.00	2,500.00
Memorial Hall Clock Tower	10/15/2014	\$ 130,000.00	10,000.00	4,062.50				10,000.00	4,062.50	10,000.00	4,062.50	10,000.00	4,062.50
Gas Conversions	10/15/2014	\$ 210,000.00	20,000.00	6,593.76				20,000.00	6,593.76	20,000.00	6,593.76	20,000.00	6,593.76
Total INSIDE Debt		\$ 5,220,000.00	\$ 830,000.00	\$ 173,232.52									
OUTSIDE Debt Limit													
Thayer Sewer Improvements	8/15/2012	\$ 220,000.00	20,000.00	5,440.00				20,000.00	5,440.00	20,000.00	5,440.00	20,000.00	5,440.00
Beverly Street Sewer	8/1/2008	\$ 51,854.00	8,642.00	2,184.00				8,642.00	2,184.00	8,642.00	2,184.00	8,642.00	2,184.00
Sever Leicester Street	10/15/2014	\$ 130,000.00	10,000.00	4,062.50				10,000.00	4,062.50	10,000.00	4,062.50	10,000.00	4,062.50
Water Tank	8/1/2008	\$ 68,146.00	11,358.00	2,871.00						11,358.00	2,871.00	11,358.00	2,871.00
Water Company Purchase	10/15/2014	\$ 480,000.00	60,000.00	15,000.00						60,000.00	15,000.00	60,000.00	15,000.00
Total OUTSIDE Debt		\$ 950,000.00	\$ 110,000.00	\$ 29,557.50									
TOTAL LONG TERM DEBT		\$ 6,170,000.00	\$ 940,000.00	\$ 202,790.02									
Short Term Debt:								Estimated					
Splash Pad - Payment 6 of 10		\$ 150,000.00						30,000.00					
Clock Tower - Payment 6 of 10		\$ 163,500.00						32,700.00					
Library - Payment 6 of 10		\$ 70,000.00						14,000.00					
Batthouse - Payment 5 of 10		\$ 180,000.00						30,000.00					
OTS Roof & Bleachers - Payment 5 of 10		\$ 360,000.00						60,000.00					
Streetlights - Payment 4 of 10		\$ 207,200.00						29,600.00					
Sacarrappa Bridge - Payment 3 of 9		\$ 620,000.00						90,000.00					
Fire Truck - 1 of 10		\$ 685,000.00						68,500.00					
		\$ 2,435,700.00						\$ 354,800.00					\$ 70,000.00

Combined Debt Service



	WITHIN STATUTORY LIMIT			OUTSIDE STATUTORY LIMIT			TOTAL COMBINED DEBT		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	718,642	144,119	862,761	221,358.00	58,671.00	280,029.00	940,000	202,790	1,142,790
2024	453,642	114,596	568,238	221,358.00	52,799.00	274,157.00	675,000	167,395	842,395
2025	468,642	97,002	565,644	221,358.00	46,631.00	267,989.00	690,000	143,633	833,633
2026	448,642	79,644	528,286	221,358.00	40,754.00	262,112.00	670,000	120,398	790,398
2027	463,642	62,713	526,355	221,358.00	34,946.00	256,304.00	685,000	97,659	782,659
2028	478,644	45,145	523,789	221,356.00	29,140.00	250,496.00	700,000	74,285	774,285
2029	145,000	26,674	171,674	210,000.00	23,025.00	233,025.00	355,000	49,699	404,699
2030	145,000	22,550	167,550	210,000.00	17,400.00	227,400.00	355,000	39,950	394,950
2031	150,000	18,300	168,300	150,000.00	12,525.00	162,525.00	300,000	30,825	330,825
2032	150,000	13,975	163,975	150,000.00	8,550.00	158,550.00	300,000	22,525	322,525
2033	150,000	9,488	159,488	150,000.00	4,275.00	154,275.00	300,000	13,763	313,763
2034	100,000	4,875	104,875	-	-	-	100,000	4,875	104,875
2035	100,000	1,625	101,625	-	-	-	100,000	1,625	101,625
2036	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
	\$ 3,971,854	\$ 640,705	\$ 4,612,559	\$ 2,198,146	\$ 328,716	\$ 2,526,862	\$ 6,170,000	\$ 969,421	\$ 7,139,421

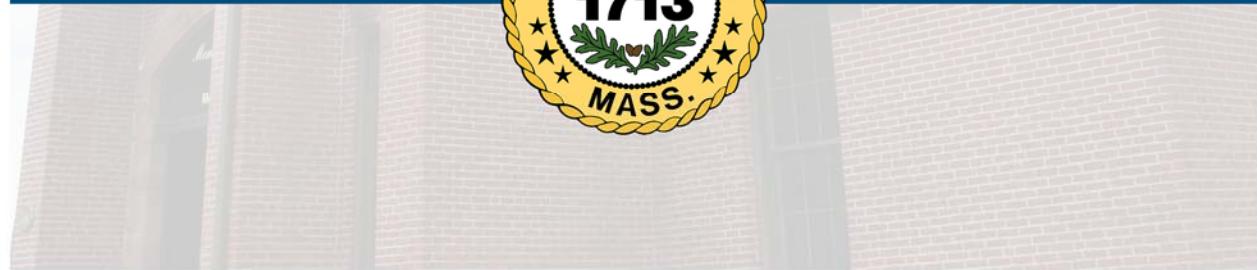


Redemption Schedule

Project	Issuance Date	Principal Payment	Maturity Periods	Original Loan	Balance 30-Jun-22	Interest 30-Jun-22
Police Station	8/1/08	250,000 Varies	2022 2023-2028	4,250,000	1,745,000	83,835
Elementary Schools Additions	12/15/03	285,000 275,000	2022 2023	4,900,000	275,000	24,915
OCC improvements	8/15/12	50,000	2022-2033	1,000,000	550,000	14,600
Middle School HVAC improvements	10/15/14	60,000 65,000	2022-2030 2031-2035	1,200,000	805,000	27,556
Fire Truck Remount	10/15/14	25,000	2022-2025	260,000	75,000	3,500
Memorial Hall Clock Tower	10/15/14	10,000	2022-2035	200,000	130,000	4,463
Gas Conversions	10/15/14	20,000 15,000	2022-2025 2026-2035	350,000	210,000	7,394
Beverly Street Sewer	8/1/08	8,642 8,644	2022-2027 2028	175,000	51,854	2,539
Sewer Leicester Street	10/15/14	10,000	2022-2035	220,000	130,000	4,463
TOTAL INSIDE DEBT LIMIT				\$ 12,555,000	\$ 3,971,854	\$ 173,264
Middle School Roof	8/15/12	130,000	2022-2033	2,500,000	1,430,000	37,960
Thayer Sewer Improvements	8/15/12	20,000	2022-2033	375,000	220,000	5,840
Water Tank	8/1/08	11,358 11,356	2022-2027 2028	230,000	68,146	3,336
Water Company Purchase	10/15/14	65,000 60,000	2022 2023-2030	932,100	480,000	17,500
TOTAL OUTSIDE LIMIT				\$ 4,037,100	\$ 2,198,146	\$ 64,636
TOTAL LONG TERM DEBT (PRINCIPAL)				\$ 16,592,100	\$ 6,170,000	\$ 237,900
DEBT AUTHORIZED/UNISSUED			AUTHORIZED	ISSUED	UNISSUED	
Purchase Water Co	5/11/1977	600,000	-	600,000		
Purchase Water Co	5/6/2019	6,700,000	1,000,000	5,700,000		
Sacarrappa Bridge	5/2/2018	800,000	116,000	684,000		
		\$ 8,100,000.00	\$ 1,116,000.00	\$ 6,984,000.00		



Appendices



Appendix 1 - Community Profile & Supplemental Statistical Data

General

The Town of Oxford, Massachusetts is located in Worcester County. The Town borders the towns of Auburn, Charlton, Douglas, Dudley, Leicester, Sutton, and Webster. Established as a town in 1713, Oxford has a population of approximately 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, Chair	Norman Leblanc	Elected	ATE 2023
Selectman, Vice Chair	Amy E. Frick	Elected	ATE 2025
Selectman, Secretary	Dennis E. Lamarche	Elected	ATE 2024
Selectman	Robert J. King	Elected	ATE 2025
Selectman	Timothy Shannon Moriarty	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

The Town of Oxford has a population of 13,347 and an income per capita of \$33,541.¹ Approximately 91% of Oxford residents were white, 2% were Asian, 2% were black, and approximately 5% were Hispanic or Latino (who may be of any race). About 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 Currently it is estimated that Oxford has approximately 5,605 housing units³ and a density of 210.48 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 2021-2022 School Year is 1,466. The following table represents enrollment in the Oxford Public Schools by grade over a period of seven school years:

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

SOURCE: MA Department of Elementary and Secondary Education.

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

Municipal Services

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

Transportation

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

¹ MA Department of Revenue Division of Local Services

² US Census Bureau American Factfinder

³ Subsidy Housing Inventory

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 Corp	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
A M Chaffee School	50-99	6111
Bankhometown	50-99	5221
Central Mass Auto Auction	50-99	5419
Chase Corp	50-99	3399
NED Corp	50-99	3335
Oxford High School	50-99	6111
Oxford Middle School	50-99	6111
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
Crunch	20-49	7139
Mc Donald's	20-49	7225
Optima Shipping	20-49	4885
Oxford Fire Observation Tower	20-49	9221
Pratt Trucking	20-49	5621
Tauper Land Survey Inc	20-49	5413
Source: MA Department of Unemployment Assistance Economic Research Department. Accessed March 18, 2022.		

Employement & Wages						
Description	Establishments	# Employed June 2021	Total Wages	Avg Monthly Employment	Avg Weekly Wages	
Goods-Producing	92	2,632	\$51,399,359	2,603	\$1,519	
Construction	58	440	\$8,292,464	435	\$1,466	
Manufacturing	32	2,144	\$42,411,405	2,122	\$1,537	
Service-Providing	348	3,239	\$35,924,381	3,229	\$856	
Trade, Transportation and Utilities	88	1,603	\$14,125,434	1,564	\$695	
Financial Activities	22	141	\$2,063,918	142	\$1,118	
Professional and Business Services	41	242	\$3,459,257	232	\$1,147	
Education and Health Services	132	502	\$8,471,354	570	\$1,143	
Leisure and Hospitality	26	380	\$2,064,510	360	\$441	
Other Services	28	102	\$947,421	95	\$767	

Source: MA Department of Unemployment Assistance Economic Research Department, Q2 2021

Assessed Values by Class						
	2018	2019	2020	2021	2022	
Residential	\$994,138,778	\$1,055,022,946	\$1,160,752,429	\$1,227,732,023	\$1,309,249,094	
Open Space	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$132,546,107	\$134,142,076	\$130,386,346	\$132,055,752	\$133,166,381	
Industrial	\$105,899,200	\$111,876,913	\$113,457,900	\$113,376,200	\$113,105,500	
Personal Property	\$70,769,100	\$74,283,600	\$73,276,000	\$65,737,500	\$73,973,700	
Total	\$1,303,353,185	\$1,375,325,535	\$1,477,872,675	\$1,538,901,475	\$1,629,494,675	

Source: MA Department of Revenue Local Services Division

According to MA Department of Unemployment Assistance Economic Research Department data, as of March 2022, the Town had a total labor force of 8,479 people of which 8,026 were employed.

Approximately 453, or 5.3%, were unemployed at that time. This was slightly higher than the state unemployment rate of 5.0%.

Labor Force & Employment				
	Labor Force	Employed	Unemployed	Rate
Massachusetts	3,758,700	3,570,800	187,900	5.0
Oxford	8,479	8,026	453	5.3

Source: MA Department of Unemployment Assistance Economic Research Department. March 2022
(Not Seasonally Adjusted).

Appendix 2 – Financial Policies

TOWN OF OXFORD

FINANCIAL MANAGEMENT POLICIES

Abbreviated Version – for complete document including procedures, please visit

https://www.oxfordma.us/sites/g/files/vyhlif4836/f/uploads/oxford_financial_policies_3.8.21.pdf

MARCH 2021

TABLE OF CONTENTS

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

INTRODUCTION

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

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

OBJECTIVES:

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

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

A. FINANCIAL MANAGEMENT POLICIES

A-1 Annual Budget Process

PURPOSE

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

APPLICABILITY

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

DEFINITIONS

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

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

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

POLICY

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

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

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

PROCEDURES

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

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

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

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

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

REFERENCES

M.G.L. c. 44, §31

Town of Oxford Charter

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

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

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021

UPDATED

3/11/22

A-2 Capital Planning

PURPOSE

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

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

APPLICABILITY

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

DEFINITIONS

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

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

POLICY

The following shall be the policy of the Town:

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

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

PROCEDURES

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

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

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

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

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

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

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

REFERENCES

M.G.L. c. 41, § 106B	M.G.L. c. 44, §§ 7-8
M.G.L. c. 44, § 20	M.G.L. c. 44, § 33B

Town of Oxford Town Charter dated February 2, 2020

Town of Oxford, [Debt Management policy](#)

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

Massachusetts Department of Revenue, Division of Local Services Best Practice: [Presenting and Funding Major Capital Projects](#)

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021

UPDATED

3/11/22

A-3 Debt Management

PURPOSE

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

APPLICABILITY

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

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

POLICY

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

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

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

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

PROCEDURES

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

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

REFERENCES

M.G.L. c. 41, § 59	M.G.L. c. 41, § 61
M.G.L. c. 44, § 4	M.G.L. c. 44, § 6
M.G.L. c. 44, § 6A	M.G.L. c. 44, § 7
M.G.L. c. 44, § 8	M.G.L. c. 44, § 17
M.G.L. c. 44, § 19	M.G.L. c. 44, § 20
M.G.L. c. 44, § 21A	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

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

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. 32B, § 20A

M.G.L. c. 44, § 54

M.G.L. c. 44, § 55

M.G.L. c. 203C

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

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

Town of Oxford, Annual Budget Process policy

Department of Revenue, Division of Local Services Training Publications:

- New Officials Financial Handbook
- Assessors Course 101 Handbook Chapter 5: Setting the Tax Rate

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



Appendix 3 - Glossary of Common Budgetary Terms

Agency Fund

This is one of four types of fiduciary funds. It is used to report resources in a purely custodial capacity by a governmental unit. Agency funds generally involve only the receipt, temporary investment, and periodic transfer of money to fulfill legal obligations to individuals, private organizations, or other governments. For example, certain employee payroll withholdings typically accumulate in an agency fund until due and forwarded to the federal government, health care provider, and so forth.

Appropriation

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it can be expended. Any amount that is appropriated may be encumbered. A warrant article appropriation is carried forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account. The purpose of any such appropriation shall be deemed abandoned if five years pass without any disbursement from or encumbrance of the appropriation.

Arbitrage

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

Assessed Valuation

A value assigned to real estate or other property by the Town as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Audit

An examination of the Town's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of the Town.

Balanced Budget

A spending plan where total expected expenditures do not exceed total expected revenues.

Bonds

A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

Budget

A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

Capital Budget

An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing for each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended.

Capital Improvements Plan

A blueprint for planning the capital expenditure for the Town that comprises an annual capital budget and a five-year capital program. It coordinates the communities planning, fiscal capacity and



physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

CARES

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress on March 25, 2020 and signed into law on March 27, 2020. This act provided fast and direct economic assistance for American workers, families, small businesses, and industries.

Chapter 70 (School Aid)

Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.

Chapter 90 (Highway Funds)

State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33 %) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83 %) derived the Department of Employment and Training (DET), and population estimates (20.83 %) from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the grant.

Cherry Sheet

Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

Debt Authorization

Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

Debt Exclusion

An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Limit

The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, cities and towns can receive approval to increase their debt limit to 10 percent of EQV.

Debt Service

The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance

A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.



Enterprise Funds

An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Expenditure

An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds

Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year

Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends.

Free Cash

Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

General Fund

The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

GFOA

The Government Finance Officers Association (GFOA), founded in 1906, is a resource, educator, facilitator, and an advocate for public finance officials throughout the United States and Canada.

Levy

The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Levy Ceiling

A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.



Levy Limit

A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Local Aid

Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Receipts

Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

NAICS

The North American Industry Classification System is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy.

New Growth

The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY07 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY07 levy limit, the FY06 tax rate is used in the calculation.

OPEB

Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension.

Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB.

Operating Budget

A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay Account

An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Surplus

Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the



chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

Override

A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Payments in Lieu of Taxes (PILOT)

An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Personal Property

Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

Proposition 2 ½

A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Real Property

Land, buildings and the rights and benefits inherent in owning them.

Receipts

Money collected by and within the control of a community from any source and for any purpose.

Reserve Fund

An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Retained Earnings

In Massachusetts, this represents the amount of enterprise fund net assets unrestricted that is certified by the director of accounts to be available for appropriation. Once certified by the director, retained earnings may be appropriated for particular enterprise purposes, including to support funding for the next fiscal year's enterprise budget.

Revenues

All monies received by a governmental unit from any source.

Revolving Fund

Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised



by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Stabilization Fund

A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy.

The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund.

Tax Rate

The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Trust Fund

In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Unfunded Mandate

A requirement imposed by law, regulation or order without underlying financial support, thereby resulting in direct or indirect costs to the body made responsible for its implementation.

Warrant

An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.