

# Fiscal Year 2025 Budget

Town of Oxford, Massachusetts





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**July 01, 2023**

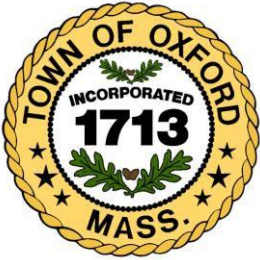
*Christopher P. Morill*

**Executive Director**



# Introductory Information





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

### **FISCAL YEAR 2025 BUDGET MESSAGE**

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

In accordance with the Town Charter, I respectfully present the proposed Fiscal Year 2025 Budget (FY25) and Capital Program for the Town of Oxford. The budget document is the culmination of hundreds of hours dedicated by all Town Departments, Boards, Committees, and Commissions to establish the best possible spending plan for the next fiscal year. I am pleased to present a \$49,612,126 balanced budget. This budget calls for \$2,510,024 in additional funding to provide essential public services and programs, which represents a 5.3% increase from the prior fiscal year. More importantly, this budget is a reflection of our community needs and values and prioritizes what is required in order to provide the best services and programs to the citizens of Oxford. At time of writing this budget message, several unknowns that may affect the final recommended budget for town meeting include final figures for health insurance coverage, Police Union contract negotiations and education budget requests. When those costs are confirmed, the final budget will be adjusted and balanced as necessary based on existing known revenues.

As Town Manager, I remain dedicated to applying the best financial practices across every town department. This includes supporting effective processes, employing the most qualified personnel, and creating efficiencies where practicable. After six years, Oxford's financial health has remarkably improved by building substantial reserves, implementing greater efficiencies, modernizing processes and providing enhanced public services. I am proud of the financial progress the Town has made each year towards incrementally building capacity within our operational budget(s) for the addition of resources, equipment, and personnel. This progress was possible because our Financial Management Team is always keeping a concurrent pulse on fiscal sustainability. As Town Manager, I inherently understand and constantly communicate that there are indeed limits to how fast any community can grow to support all of its needs.

For the third year in a row, Oxford received the "Distinguished Budget Presentation Award" from the respected Government Finance Officers Association (GFOA) of the United States and Canada. Oxford is one of about only 3 dozen communities in Massachusetts to achieve this national distinction. Our review by an expert panel this year placed Oxford's submission in the Outstanding Category for nine separate review areas. Receiving such a prestigious award for three years in a row is indicative of our commitment to developing a comprehensive budget document that aligns the goals and values of a community with its allocation of resources. As detailed in our FY25 Budget Document, management staff shall be aligning departmental goals within the broader context of Town goals. Finally, as Town Manager I will continue

to hold steadfast to the following pillars of best practice in managing finances across all town departments:

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

### **Financial Forecast**

Sustainability has been a recurring focus throughout all of my FY25 budget discussions with stakeholders. Such focus includes highlighting the need to follow financial best practices to ensure the continuation and long-term delivery of essential Governmental Services and Programs. These best practices include not using one-time funding, such as grants or free cash, as a source for ongoing operational expenditures. Secondly, our Financial Management Team builds realistic expenditure budgets that prohibit exceeding sustainable and conservatively projected revenues. In other words, we live within our means with an eye towards building financial capacity for the future. This allows the Town to grow services and program offerings that fit the needs of its residents and businesses in a gradual and sustainable manner.

When municipalities are making predictions concerning a future fiscal climate that can affect operational needs, performance and priorities, they must develop them within the context of a community's financial history. Important indicators to gauge past financial performance are independent audits. Since becoming Town Manager, we have made substantial efforts to implement operational best practices across all of our Financial Departments. This has resulted in increasingly positive assessments by our financial auditors. In fact, for the third consecutive year, our auditing firm, Roselli, Clark and Associates, did not make any management recommendations because there were no significant findings to address or operational practices to improve upon.

After experiencing record-setting revenues during and post pandemic, it appears this past fiscal year has brought the Commonwealth to experience a decreased revenue collections trend. Overall, the nation has experienced a significant decrease in its inflation rate of over 6.04% last year to 3.15% last month. Despite this positive national trend, there continues to be increased costs associated with key sectors of goods and services across industries and manufacturers resulting in increased governmental expenditures to maintain level services.

Without question, the real estate sector has been a seller's market for past two years with record housing sales and increased market rates for properties. This has resulted in an increase in the Town's overall property values, while substantially decreasing the actual tax rate. This year's single factor tax rate is set at \$13.48 per 1,000. In accordance with conservative budgeting, new growth for FY25 is estimated to come in slightly lower than previous years. The Town experienced a decrease in actual new growth for FY24 resulting in a reduced budget figure for FY25 in the amount of \$225,000. The Department of Revenue certified Oxford's new growth figure for fiscal 2024 at \$286,669 which was less than the expected \$300,000. The Oxford trends in economic expansion and housing development have slowed down slightly which has resulted in less of a budgeted tax base for the Town.



The total value of all property classifications is \$21,016,760. The New Growth Value for the Town was derived fairly evenly between residential and non-residential classifications with \$11.6M or 55% coming from the Residential Property classification, and \$9.4M or 45% coming from Commercial, Industrial and Personal Property classifications. The Oxford trends in economic expansion, housing construction and building improvements indicate continued positive future growth that should help support favorable growth in the overall tax base for the Town.

The Governor's \$58.1 billion FY25 state budget plan delivers an increase in Unrestricted General Government Aid of 3.0% or \$38.1M to municipalities and an increase to Chapter 70 school aid by \$263M over FY24. However, there has been evidence of “less than robust” revenue collections than projected over consecutive quarters. This has resulted to a mid-year downgrade of FY24 revenue projections due to total tax collections being down \$769M as of December 2023. In January of 2024, state administration reduced the state FY24 Consensus Tax Revenue figure by \$1B. This prompted Governor Healey to reduce FY24 spending six months into the fiscal year by making \$375M in 9C authority executive cuts to existing budgets.

This revenue collections trend further resulted in a revised FY25 tax revenue forecast with a proposed more modest Revenue Consensus Growth Rate of 2.0%, excluding surtax revenue. In other words, this is a less aggressive revenue projection than state officials originally anticipated in order to build a FY25 state budget. Our Financial Team similarly continues to forecast revenues at the local level in a conservative manner, based on both fiscal prudence and an understanding that revenue trends experienced at the state level have implications for communities. We shall have a watchful eye towards the development of the state budget as it progresses through the House and Senate.

### **Budget Revenues**

The FY25 revenue budget for the Town is derived from three major sources: Cherry sheet state aid, local revenues, and taxation. Oxford's FY25 cherry sheet state aid, otherwise known as the Governor's House 2 budget, includes Chapter 70 State education aid in the amount of \$12,225,213 and Unrestricted General Government aid in the amount of \$2,531,931. Total State Aid is projected to be \$15,166,996 which is 30.6% of Oxford's budgeted revenues for FY25.

Local revenues have again been conservatively budgeted at \$4,885,154 or 9.85% of the total revenue budget. This includes local receipts, ambulance and WRTA receipts, and enterprise fund revenues. Local receipts include various receipts such as motor vehicle excise and local meals taxes and are estimated to be \$3,478,000 for FY25. Ambulance and WRTA receipts make up a small portion of the local revenue budget in the amount of \$850,000. The final and smallest component of local revenues are the town's sewer and water enterprise revenues funds in the amount of \$557,154.

As part of local taxation, the tax levy for FY25 is budgeted to be \$28,135,042. Other components of local taxation include new growth - which is estimated at \$225,000 and a proposition 2 ½ allowable increase of \$703,376. The final component of the revenue budget is prior year debt exclusions that are budgeted at \$496,558 for FY25. Local taxation is the largest source of revenue for the Town of Oxford at 59.6% of the total revenue budget. All of these revenue sources combined provide the total FY25 revenue budget in the amount of \$49,612,126.

## **Budget Expenditures**

Although a small portion of the budget (3.1%) is for Non-Appropriated Expenses, they are important to highlight as they total over \$1.5M and reduce the overall total of revenues available for operations. This area is essentially comprised of two components: cherry sheet state assessments and allowances for abatements and exemptions. The first and largest piece of the FY25 non-appropriated expenses are the cherry sheets assessments which total \$1,277,055. The largest assessments are for Charter School Tuition, School Choice Tuition and Special Education services in the amount of \$1,036,233 for Oxford students who receive education services from places other than Bay Path or Oxford Public Schools. Other state assessments total \$109,262 and include Regional Transit (WRTA), the monitoring of air pollution and RMV services. The FY25 allowance for tax abatements and exemptions is \$250,000 for a total FY25 non-appropriated expense budget of \$1,527,055.

The largest percentage of the FY25 budget allocation (45.4%) recommendation is for public education, including both Oxford District and Bay Path Regional Vocational Schools. As we have done in the past, we have collaborated with Oxford School Department in order to maintain some positions in this budget that were previously funded through one-time grant funding. This FY25 budget again recommends a substantial increase to the Oxford School System by providing continued growth in education services and programs with a total increase of \$760,362 or 3.8% over FY24. This results in the total FY25 operational budget for Oxford Public Schools in the amount of \$20,849,707. The FY25 allocation for Bay Path represents a decrease of \$47,443 for a total FY25 operational and debt service budget of \$1,680,263. The recommended total FY25 education budget represents an increase of \$712,919 or 3.3% for a total education budget of \$22,529,970.

The second largest allocation (18.3%) of the proposed FY25 budget is for employee benefits, property and liability insurance. The largest component of the employee benefit budget goes to retirement costs with a \$305,534 increase over the FY24 budget. This area of the budget is a result of the Town being committed to the Worcester Regional Retirement System (WRRS) for an annual Unfunded Accrued Liability payment. For FY25, a payment of \$2,159,060 is due to fund this liability. This annual payment will continue until 2036 which is a significant portion of operational funding that will continue to be redirected towards employee retirement costs.

The second largest component of the employee benefit budget for FY25 is Group Health Insurance. Employee health insurance is the next largest increase. Although it is still unknown at this time, we are projecting with a budget placeholder a cost rate of 6.6%. Our insurance brokers have informed us to anticipate an estimated rate from as low as 5.4% to as high as 13.5%. Additionally, they have stated we may need to provide a 10-15% reserve to cover non-reimbursed claims as well. A 10% reserve would be an additional \$240,000 insurance cost that is not currently budgeted. Our FY25 budgeted percent of 6.6% represents a \$300,000 increase over the prior fiscal year. Although some of our previous budget years we had a budget neutral position regarding insurance rate increases, it looks like this year we will experience an increase and it could be substantial. If the rate comes in as high as 13.5%, it is indicative that health care costs will likely be expected to outpace the ability of the Town to meet its obligations for employee health care. The total FY25 retirement and insurance budget recommended is \$9,101,195 or a 7.9% increase over FY24.

The third largest budget allocation (11.5%) of the FY25 budget recommendation is to Public Safety to support the functions of the Oxford Police and Oxford Fire/EMS. The Police Department budget recommendation includes an increase of \$214,976 or 7.3%. The largest driver of this increase is the contract between the Town and the police union which is slated to expire on June 30, 2024. Management and the police union have already started negotiations to develop a successor three-year contract. The challenge is staying competitive in the labor market with the contractual wages of surrounding towns. This is a shared concern for both labor and management teams in terms of the retention and recruitment of skilled personnel. This budget provides for the internal promotions of existing staff to fill the vacancies created by the retirements of long-standing employees that occurred Summer of 2023. As done in the past, the FY25 budget also includes the cost of police cruiser replacement. However, we are looking to convert an outright vehicle purchase to a lease agreement. Lastly, the FY25 budget accounts for all contractual obligations with dispatch personnel.

The budget also accounts for existing contractual obligations with dispatch personnel. Finally, this budget provides for the Police Chief's priority need to modify the department's organizational structure to be able to work more effectively work towards achieving Accreditation and to meet new Massachusetts Peace Officer Standards and Training (POST) Commission requirements. This organizational modification calls for the creation of a second Lieutenant position, patrol officer shift leadership stipends, and an increase in training funds. These changes are made within the budget by reducing the patrol division by one full time patrol officer.

The Fire/EMS budget recommendation includes an increase of \$94,855 or 4.1% after the budget offset of \$825,000 funded through an increase of ambulance receipts received during FY24. The Fire/EMS budget includes a modest increase in funding that includes contractual obligations, staff promotions, turnout gear and the addition of one copy machine at the Fire Headquarters. It is important for us to remain competitive with not only our wages, but also by offering a career path for advancement into leadership roles with greater responsibility for long serving employees within the Department. Lastly, this budget reflects the absorption of the Emergency Operations Center (EOC) budget into Fire/EMS. Historically, the EOC has not required the resources or been activated frequently enough to necessitate a separate appropriation.

The Oxford DPW oversees seven operating divisions including Engineering and Administration, Highway, Cemeteries and Grounds, Fleet Maintenance, Sewer, Forestry, and Facility Maintenance. The DPW plans, constructs, and maintains the Town's infrastructure to support and enhance quality of life, public safety, environmental sustainability, and economic growth. The Department has a diverse scope of public service responsibilities and accounts for 9.0% of the recommended FY25 Budget.

For the FY25 budget, I am recommending an increase in funding for a total appropriation of \$4,462,823. This represents an increase of \$168,074. The majority of this increase is attributed to staff steps in accordance with the DPW Pay Plan along with one promotion, and lease payments for vehicles and equipment. Additionally, this budget includes the adjustment of the municipal utilities budget, increases in contracted services for facilities maintenance and a slight increase in the contracted services for stormwater management compliance and road maintenance.

General Government refers primarily to Town Hall operations and consists of 6.7% of the proposed total recommended FY25 Budget. The total recommended to the General Government line items is \$3,325,473

which is a \$149,290 or 4.7% increase from the FY24 budget. This budget recommendation reflects changes in salaries due to staff turnover that has occurred in most departments of Town Hall including Selectmen, Town Clerk, Assessor, Treasurer/Collector and Land Management. Additionally, the Legal Services budget line is increased by \$25,000 in the FY25 budget to accurately reflect the actual costs of continual litigation. Since FY21, the Town has experienced a more than 85% increase in legal costs due to only a few on-going legal cases. For the sixth year in a row, I am recommending funding the Finance Committee Reserve Fund within the operational budget at \$100,000 to have as an additional reserve resource for any unforeseen emergency situations that occur within the fiscal year. Lastly, a part-time Benefits Coordinator has been incorporated into the FY25 budget to allow for training in anticipation of retirement within Human Resources.

Culture and Recreation Services includes operational expenditures associated with our public library, community center, historical and celebrations. The total recommended culture and recreation budget for the upcoming fiscal year is \$895,122 which is a \$29,296 or 3.38% increase from FY24. The largest portion of this area is attributed to the Oxford Library with a recommended FY25 budget in the amount of \$543,206, which reflects a \$13,375 (2.52%) increase over FY24. The FY25 budget recommendation for the Oxford Community Center is \$340,266 and reflects a modest increase of \$15,921 or 4.91%. The FY25 budget more accurately reflects hours for the Community Center Director and slightly increases hours for lifeguards and seasonal employees.

In 2020, the Town of Oxford made Public, Educational, and Government Access (PEG) cable services part of its operational budget. We are anticipating approximately \$160,000 to be available in the PEG Special Revenue fund to offset the FY25 PEG operational expenditure budget. These revenues are received quarterly by the Town from Charter Communications for cable franchise fees. During FY24, the Town Hall meeting room recording equipment was replaced and repurposed to record the Annual and Special Town Meetings. Since incorporating Cable Access into the Town's operational expenditures, we have hired a full-time Media Production Coordinator, a Part-time Production Assistant, and per diem videographer and replaced over \$50,000 in broadcasting equipment. The total FY25 PEG Access budget is \$159,709 which represents less than a 1% increase over FY24.

For Debt Service, the FY25 budget recommendation provides for the financing of \$580,000 in Long Term Debt costs and \$122,181 in Long Term Debt Interest. My FY25 budget recommendation includes an annual expenditure of \$324,800 to address Short Term Debt costs and an additional \$90,000 to cover Short Term Interest payments. The Fire Truck Remount Repair Project from FY17 will be paid off in FY25. This retired debt item will free up just over \$25K annually. Generally, Oxford has little debt issued relative to its overall capacity to borrow, as noted by our Financial Auditors. Oxford's current Moody's rating is an Aa3, the fourth highest rating. This rating signifies that the Town of Oxford has financial backing, cash reserves, a low risk of default, and is in a strong position to borrow for future needs. The total FY25 budget for Debt Service, including both long and short term debt, is \$1,116,981 which represents an increase in the amount of \$5,313 or less than a 1% increase over FY24.

In terms of Human Services, our Senior Center has greatly increased programming and services and developed a comprehensive Senior Lunch Program which attracts "sell-out" crowds. Similar to FY24, we are utilizing the State Senior Formula Assistance Grant to help expand budgetary needs through offsets. This results in the Council on Aging budget recommendation of an increase in the amount of \$10,793 or 5.6%. The increase is attributed to staff pay plan increases, an increase in electricity and a small increase



in supplies for senior programming. The recommended FY25 budget total for our Senior Center is \$203,560.

As in FY24, I am recommending a decrease to the Veterans Services budget of \$7,162. This is attributed to yet another decrease in the Town's actual caseload requiring veterans' beneficiary payments. However, the recommended budget does have a slight buffer built in to accommodate a few additional cases should the caseload increase in the upcoming year. The total FY25 recommended budget for Veteran Services is \$180,584 or a 3.8% reduction from the previous fiscal year. The total FY25 Human Services budget recommendation is \$384,144 and represents less than 1% of the overall budget.

### **Building Reserves**

Certified Free Cash is a major indicator of a community's financial viability. The term "free cash" refers to the amount of unexpended departmental budgets and unrestricted funds remaining from the previous fiscal year. This includes any revenues received that exceeded estimates in a given fiscal year. The Department of Revenue recommends a municipality have a total certified free cash amount of between 3-5% of its annual operating budget. By using best financial practices and conservative estimates, the Town has been able to have the Department of Revenue consistently certify free cash within the recommended percentages over the last several years. This year's free cash was certified at \$2,598,518 which is 5.52% of the FY24 total expenditure budget.

This timely and consistent level of free cash has allowed Oxford to reliably meet some important goals including:

- Increased Funding for Major Capital Projects
- Strengthened Reserves for Stabilization Funds & OPEB
- Enhanced Supplement to Chapter 90 Funds for Roadway Repairs
- Energy Efficiency Improvements for Municipal Buildings

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

Oxford's Financial Management Team established its first strategic Stabilization Funding Policy and Plan in FY21 to ensure the Town continues to contribute annually towards its savings and to guarantee adequate reserves are available. Oxford's reserve funds serve as another major indicator of financial stability and serve as a "security net" in the event of economic downturn. Further, reserve funds improve municipal bond ratings, provide flexibility during unforeseen emergencies, and ensure the continuum of essential governmental services during uncertain financial times.

As Town Manager, I continue to adhere to our Stabilization Funding Policy and Plan and recommend aggressively allocating funds towards both the Town's General Stabilization and Capital Stabilization Funds. The Town's Stabilization and Capital Stabilization Funds are "savings accounts" intentionally set aside for emergencies, unforeseen needs, or for major capital projects. Considering Oxford's aging infrastructure, it is critically important that we have savings in place as the potential for emergencies to occur increases as infrastructure grows older. To protect stabilization funds from being directed towards frivolous non-critical needs, accessing stabilization funding for appropriation requires a two-thirds vote at a Town Meeting.

Oxford's General Stabilization Funding Policy and Plan strives towards the financial benchmark of supporting the Town's operating budget through at least three years of economic hardship should it be necessary. Should such a funding schedule continue as it has for the past six years, it is anticipated that we will reach this level by the year 2050. Holding to this strategic funding policy for FY24, I recommend a transfer of \$250,000 from free cash into our Stabilization Fund. This transfer will bring the balance to \$2,563,501 which will be 5.17% of the recommended Total FY25 Expenditure Budget. The Department of Revenue recommends a municipality's stabilization fund be at least 5% of the total budget, putting the Town slightly above the recommended standard.

Capital Stabilization is a savings account to be used towards capital items in the event the Town experiences an unforeseen loss to its buildings, equipment or infrastructure. Free cash transfer recommendations into this fund normally occur at the Fall Town Meeting. Voters appropriated \$100,000 towards the Capital Stabilization Fund at the 2023 Special Town Meeting. This appropriation brought the balance of the Capital Stabilization Fund to \$518,769. Approval of the budget recommendation will bring the combined balances in both the stabilization and capital stabilization funds to 6.21% of the FY25 Expenditure Budget, substantially exceeding the Department of Revenue's recommend stabilization reserve to operational budget ratio.

As part of my FY25 free cash appropriation recommendations, I am including \$50,000 towards the Compensated Absence Fund to help offset the cost of any unanticipated employee retirements or separations from service. Similarly, we adopted an Other Post Employment Benefits (OPEB) Funding Plan in FY19 to ensure Oxford is on track to meet its OPEB liabilities. This fund's purpose is to cover post-employment benefits such as health care and life insurance costs for retirees. This strategic funding plan makes incremental yearly increases to the OPEB Trust Fund over thirty-years. I am including a free cash appropriation in the amount of \$75,000 as part of my FY25 budget recommendation in accordance with the OPEB Funding Plan. The OPEB funds are subject to market volatility as they are invested; however, the current balance in the fund is \$5,707,310.

### **Capital Programs & Grant Funding**

The Town's infrastructure is addressed by Oxford's Financial Policy and Plan to provide routine funding to its Capital Programs. The Department of Revenue recommends using one-time revenues, as opposed to the operational budget, to fund one-time expenditures such as those listed in the Town's Capital Program. Certified Free Cash, as a one-time revenue source, is an important financial mechanism to use to address annual capital project requests. The FY25 Capital Program continues to address a backlog of infrastructure repair and deferred maintenance as well as addressing the need for replacements as necessary. As the Town's infrastructure ages, the possibility of failure increases, making this investment crucial to the sustainability of roads, bridges, buildings, and equipment.

The Town Charter calls for submission of a six-year Capital Plan that allows the Town to stagger capital projects over time based on available funding and prioritization. The annual prioritization allows the Town to address infrastructure and equipment needs within the respective free cash allotment; thus, minimizing the burden on taxpayers. From this multi-year plan, a Capital Improvement Program is recommended to and voted upon at the Annual Town Meeting. "Reshuffling the deck" so to speak allows the Town to maximize the life expectancy of its existing infrastructure – prior to needing more expensive repairs or complete replacements of building systems and equipment.

As part of the FY25 Capital Improvement Program, it is recommended that the Town continue to aggressively address its infrastructure needs and fund projects on its Capital Plan to the greatest extent possible. This past year, free cash was certified by the end of August 2023 allowing for the Finance Committee, Town Manager and Department Heads to review existing capital project needs in advance of both the special and annual town meetings. As a result of such advanced planning, I am recommending Total Capital Program funding of \$2,015,968 which includes the following recommended appropriations:

- \$500,000 for Roadway Rehabilitation
- \$450,000 for Bulk Fuel Storage & Fueling System Replacement
- \$475,000 for the Building Improvement Fund
- \$250,000 Forestry 2 Replacement
- \$130,000 for DPW Fleet Replacement
- \$105,000 for Greenbriar Restroom Facilities
- \$21,222 for Electronic Control Weapons Replacement
- \$34,746 for Firearms Upgrade
- \$50,000 for Green Communities Grant Local Match

With this recommended Capital Program funding, the Town will once again be able to make the major commitment of matching the FY25 State's Highway Chapter 90 funding of \$503,847 with \$500,000 in local appropriations for roadway rehabilitation allowing for yet another over \$1M investment to occur in making neighborhood road improvements.

I am also recommending an appropriation of \$475,000 to the Building Improvement Fund. This funding will be used to address the demolition of the former Fire Station located at 3 Barton Street (\$75,000), repainting of walls in the library (\$25,000), replacement of the HVAC condenser coil on the roof of Oxford High School (\$140,000), contingency for any unforeseen building emergencies (\$50,000) and replace the inoperable and energy inefficient windows of Town Hall (\$185,000). As part of my capital recommendations involving recreation, I am including the replacement costs of the former Greenbriar restroom in the amount of \$105,000. In 2019, a fallen tree destroyed the former bathroom facility. Since then, our Army Corps partners have been patiently awaiting for us to replace it.

With respect to town vehicles and the town fueling system, I am recommending the appropriation of \$140,000 for the replacement of the bulk fuel storage tanks and fueling system that are located at the 34 Charlton Street DPW garage. These are large underground storage tanks for both gasoline and diesel fuel. These tanks are at the end of their life expectancy and are used by all-municipal departments and vehicles. Secondly, I am recommending the replacement of the Fire Department's Forestry 2 vehicle in the amount of \$250,000. This vehicle will replace the 1980 International Forestry Vehicle that was taken out of service last year as it was no longer operable. Lastly, I am recommending the appropriation of \$130,000 for the replacement of one of our DPW trucks with an F-550 Crew Truck.

My final recommendations as part of the FY25 Capital Improvement Program include \$21,222 for the replacement and upgrade of the Electric Control Weapons; otherwise known as TASERS. Additionally, I am recommending \$34,746 for the upgrade of the Police Department's firearms. These upgrades will bring equipment consistency across the department and align training for our public safety staff. Lastly, I am recommending an appropriation of free cash of \$50,000 for the local match requirement as part of the upcoming Green Communities grant round. To date, the Town Manager's office has successfully secured

grant funding totaling \$763,880 from this program for four consecutive years, which included major capital improvements to all of our schools and several municipal buildings.

As Town Manager, it remains a key objective to aggressively pursue one-time revenue sources, such as grants, legislative earmarks and beneficial financial agreements. In the upcoming year, we shall be exploring possible competitive grant funding opportunities related to park and recreation facilities, shared animal control services, shared emergency communications, underground storage tank removal, public safety equipment, dam repairs, complete and shared street improvements and green communities energy projects, to name a few.

Since the fall of 2018, we have collectively applied for millions in grant funds. We continue to have a very successful track-record in securing many grants which has allowed Oxford to address a multitude of projects outside of the operating budget and/or Capital Improvement Program. The professional skills and initiative demonstrated by staff to seek out and pursue important grants is essential to securing outside budget funding and is an essential management strategy. Such a strategy continues to move the Town forward in addressing a record number of capital planning needs and projects that are important to not only the current generation of residents, but to the many future ones to come.

### **Conclusion**

This FY25 budget is the result of countless hours of work and collaboration between Town Department Heads, School Departments, Finance Committee, Board of Selectmen, and all other Oxford Boards, Committees, and Commissions. It is essential for all stakeholders to understand we have a limit to our resources as well as diverse needs of the community to meet. The FY25 budget recommendations serve as a sound plan to move the community forward. We are entrusted by citizens in developing a budget to be both efficient and effective regarding recommendations for delivery of public services and programs, while keeping local taxation at a minimal level.

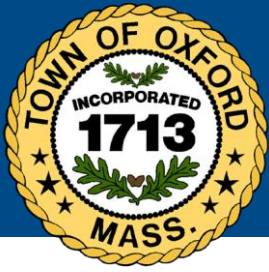
In closing, I am mindful of all of the hard work that goes into finalizing a municipal budget each year. It has taken years to rebuild the financial stability of this Town through good management and collaboration. Balancing a budget is a challenging responsibility. I truly believe that the final recommended fiscal plan will be a worthy blueprint to improve the overall quality of life for the whole of the community to enjoy not only in the year ahead, but in future years to come. *Onward Oxford!*

Sincerely,



Jennifer M. Callahan  
Town Manager





# Town of Oxford

## TOWNWIDE GOALS & STRATEGIES



## Townwide Goals & Strategies Development

Like any successful organization, the Town of Oxford must have a strategic vision to ensure that our programs, services and initiatives are aligned towards a better future. With our guiding goals of Employee Performance & Growth, Economic & Financial Stewardship, Safe & Connected Community, Environmental Stewardship, Community Engagement, and Historic Preservation, we can continue moving Oxford onward while providing the quality services and infrastructure that makes Oxford a desirable place to live and work. The plan on the next few pages sets forth our Town's priorities and commitments from July 1, 2024 through June 30, 2025 and beyond.

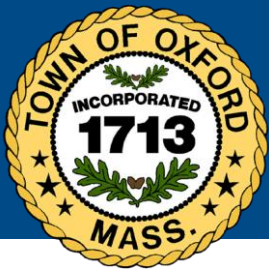
The plan was developed with input from the broader community through the development of the Master Plan as well as through listening to feedback from residents and department heads. The Town will continue to foster an environment that creates jobs and will partner with community organizations and regional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



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

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

Some of the following initiatives will be accounted for in departmental budgets, while most will be funded primarily through grants (which are found in our special revenue funds which are not budgeted).



# Town of Oxford

## TOWNWIDE GOALS & STRATEGIES



### EMPLOYEE PERFORMANCE & GROWTH

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

#### OBJECTIVES

#### INITIATIVES

1	<b>Attract and retain diverse and talented employees</b>	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
2	<b>Increase employee collaboration, innovation, and learning</b>	1. Continue to encourage employee certifications and trainings in their respective fields	2. Implement online training platform and incorporate trainings into performance evaluations	3. Expand the Fitness Instructor Team at OCC with multiple certified instructors for succession planning
3	<b>Streamline and document policies &amp; processes to provide clear employee expectations</b>	1. Complete update of the Employee Personnel Manual (last revision 2018)	2. Update Assessor's Office Standard Operating Manual	3. Restructure organization of the Police Department to streamline operations for efficiency

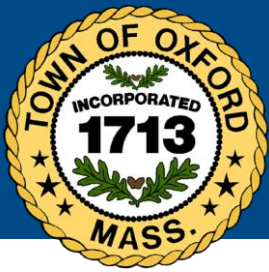
### ECONOMIC & FINANCIAL STEWARDSHIP

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	<b>Make Main Street a destination with diverse options for work, live, and play</b>	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. Continue to increase access to municipal properties via ADA Improvements
2	<b>Increase revenues by following best financial practices</b>	1. Timely processing of tax takings, town auctions, and expedition of Land Court proceedings	3. Timely submission of state reporting and completion of successful audits without material findings	
		4. Pursue grant and other funding to accomplish one-time projects	5. Field/GIS Review of Chapter Land & Improve Cyclical Inspection Program	



# Town of Oxford

## TOWNWIDE GOALS & STRATEGIES



### SAFE & CONNECTED COMMUNITY

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

#### OBJECTIVES

#### INITIATIVES

1

***Invest in facilities, equipment and infrastructure that support public safety***

1. Begin construction to rehabilitate McKinstry Dam and construction of the sewer extension on Route 20

2. Finalize the bidding and construction documents for Chaffee and Barton School foundation repairs

3. Continue to move forward with plans to renovate and improve the Community Center building

3. Update audio/visual technology in the Library Meeting Room

2. Implement Police reform mandates, and implement the use of body cameras

5. Replace Forestry #2 with a new vehicle meeting modern standards

2

***Implement a variety of methods to ensure the health and safety of residents and businesses***

1. Create a nuisance bylaw, implement trailer park permits & support the redevelopment of vacant and blighted properties

2. Update the Town's Subdivision Rules & regulations and update Zoning Bylaws

3. Complete Insurance Services Organization Fire Suppression rating schedule

4. Develop a Strategic Plan specific to the Fire/EMS and Emergency Services

5. Begin self assessment phase of Police accreditation through MPAC

6. Update Fire/EMS Functional Annexes to Comprehensive Emergency Management Plan

### ENVIRONMENTAL STEWARDSHIP

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

#### OBJECTIVES

#### INITIATIVES

1

***Reduce carbon footprint***

1. Maintain Green Community Status and continue with projects that reduce our carbon footprint by increasing efficiency

2. Continue the Trees for Trees Program to replace and maintain public shade and flowering ornamental trees through strategic plantings and removal of priority hazard trees

2

***Invest in green infrastructure and build community resilience***

1. Invest in energy efficient HVAC systems and weatherization of town buildings

2. Continue with energy efficiency upgrades to Town facilities





# Town of Oxford

## TOWNWIDE GOALS & STRATEGIES



### COMMUNITY ENGAGEMENT

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

#### OBJECTIVES

#### INITIATIVES

1

***Increase and facilitate public transparency and information sharing***

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

2. Invest in “email blast” software such as Constant Contact for the Oxford Library

3. Assist property owners, developers, contractors, and the general public with building code regulations, zoning and general processes

4. Improve permit tracking software abilities and procure *Nearmap* mapping service

5. Develop informational campaigns regarding animal safety and proper care of pets

2

***Engage the community by using a variety of resources***

1. Enhance Police presence within the community

2. Implement regular tours of the Library museum and create a virtual museum tour on the website

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

4. Cultivate a core group of volunteers to assist with various tasks at the Oxford Animal Kennel

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

6. Increase OCC volunteerism in programs and events, utilizing both adult and youth volunteers

### HISTORIC PRESERVATION

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

#### OBJECTIVES

#### INITIATIVES

1

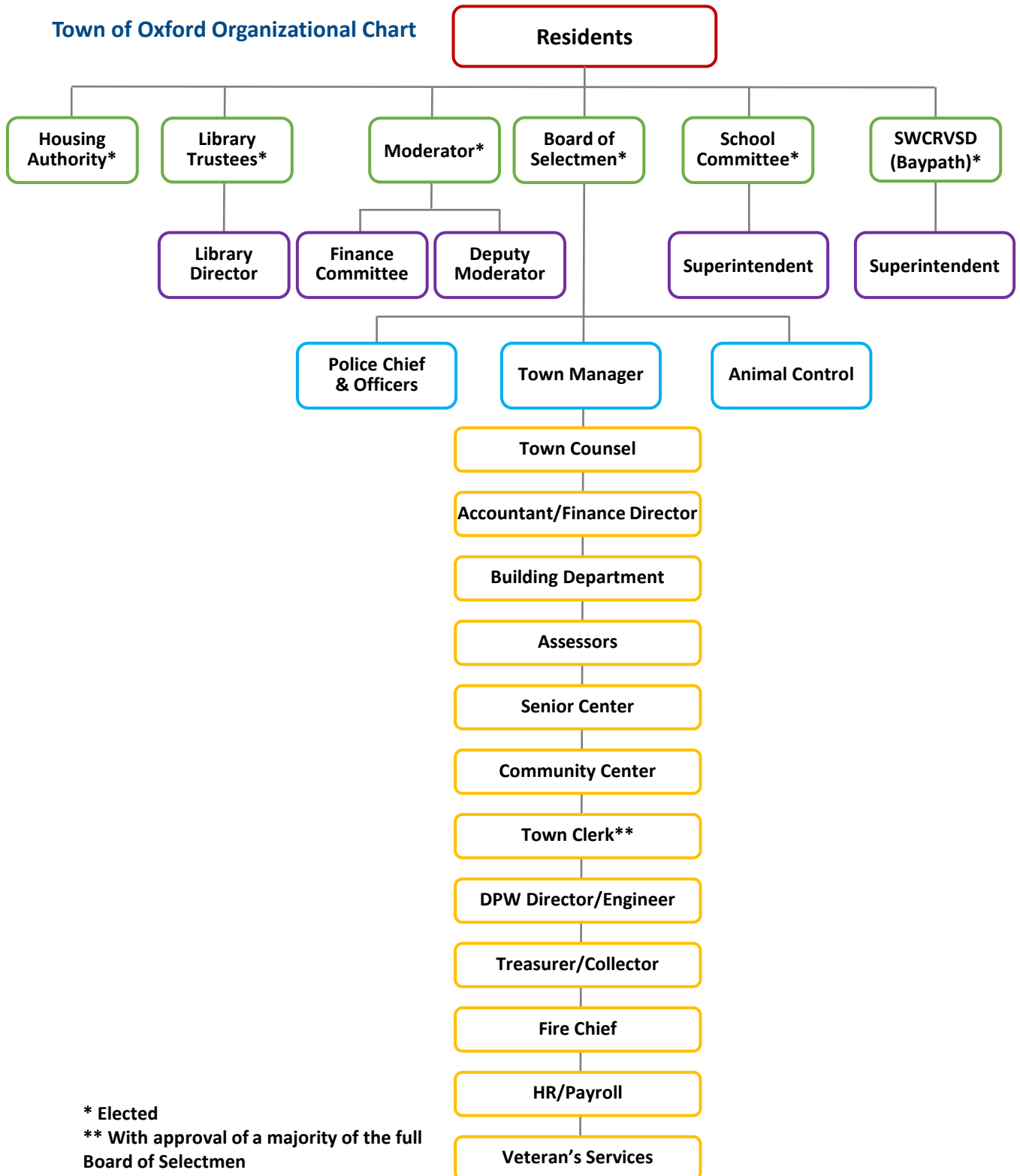
***Improve the integrity of historical records and ensure the longevity of documents***

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

2. Move all forms and documents utilized by the Police Department to a cloud-based system



## Town of Oxford Organizational Chart

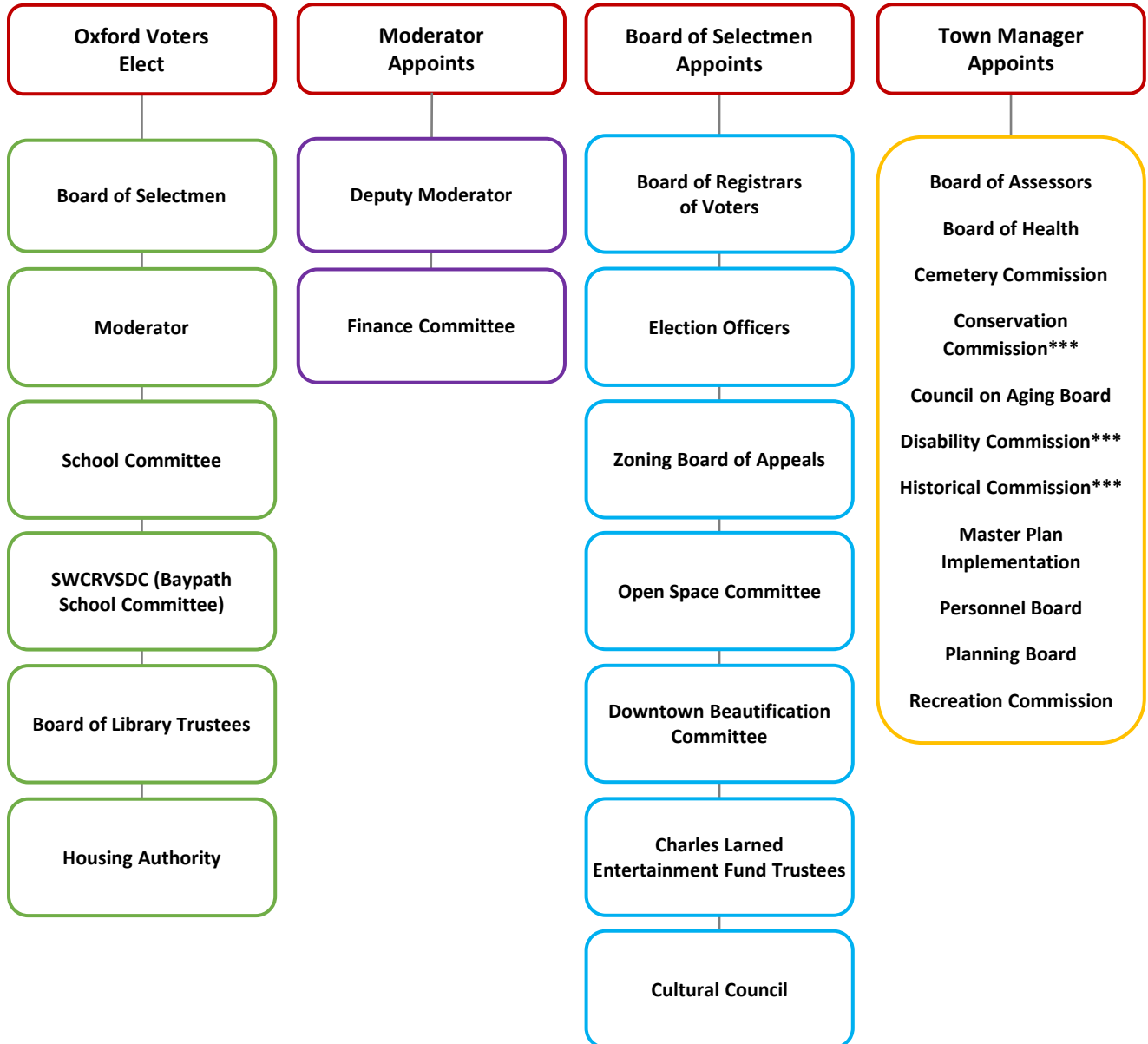


\* Elected

\*\* 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	FY24	FY25 Budget	Notes
<b>General Government</b>	<b>17.9</b>	<b>21.0</b>	<b>21.4</b>	<b>22.8</b>	<b>22.6</b>	<b>22.7</b>	
Selectmen	-	-	-	-	1.5	1.5	
Town Manager	3.0	4.0	3.0	4.5	3.0	3.0	
Treasurer Collector	2.9	2.0	2.0	2.0	2.0	2.0	
Accounting	2.5	2.0	2.0	2.0	2.0	2.0	
Assessing	3.0	3.0	3.0	3.0	3.0	3.0	
Human Resources	1.0	1.5	2.4	2.0	1.0	1.5	
Town Clerk	3.0	3.0	3.0	3.0	2.5	2.5	Not including poll workers
Land Management	2.5	4.5	5.0	5.3	6.6	6.2	
Memorial Hall	-	1.0	1.0	1.0	1.0	1.0	
<b>Public Safety</b>	<b>48.7</b>	<b>51</b>	<b>49.9</b>	<b>56.9</b>	<b>56.9</b>	<b>56.9</b>	
Police	28.2	29.0	28.5	30.5	30.5	30.5	Not including intermittents
EMS/Fire	19.3	20.4	20.0	25.0	25.0	25.0	Not including Call Firefighte
Animal Control	1.2	1.6	1.4	1.4	1.4	1.4	
<b>Public Works</b>	<b>29.5</b>	<b>31.4</b>	<b>31.8</b>	<b>32.5</b>	<b>33.5</b>	<b>33.8</b>	Not including seasonal
<b>Human Services</b>	<b>2.8</b>	<b>3.1</b>	<b>3.9</b>	<b>3.3</b>	<b>3.8</b>	<b>3.8</b>	
Council on Aging	2.4	2.7	3.4	2.9	3.3	3.3	General Fund only
Veteran's Services	0.4	0.4	0.5	0.4	0.5	0.5	
<b>Culture and Recreation</b>	<b>6.4</b>	<b>6.1</b>	<b>8.6</b>	<b>10.3</b>	<b>10.8</b>	<b>10.8</b>	
Library	4.8	4.8	6.4	7.8	7.8	7.8	
Community Center	1.6	1.3	2.2	2.5	3.1	3.1	Not including seasonal
Historical Commission	-	-	-	-	-	-	
<b>School Dept</b>	<b>239.5</b>	<b>226.0</b>	<b>230.8</b>	<b>246.6</b>	<b>239.1</b>	<b>246.1</b>	General Fund only
<b>Sewer Enterprise</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.25</b>	<b>0.25</b>	
<b>TOTAL</b>	<b>345.20</b>	<b>339.00</b>	<b>346.69</b>	<b>372.75</b>	<b>367.15</b>	<b>374.50</b>	





# 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:

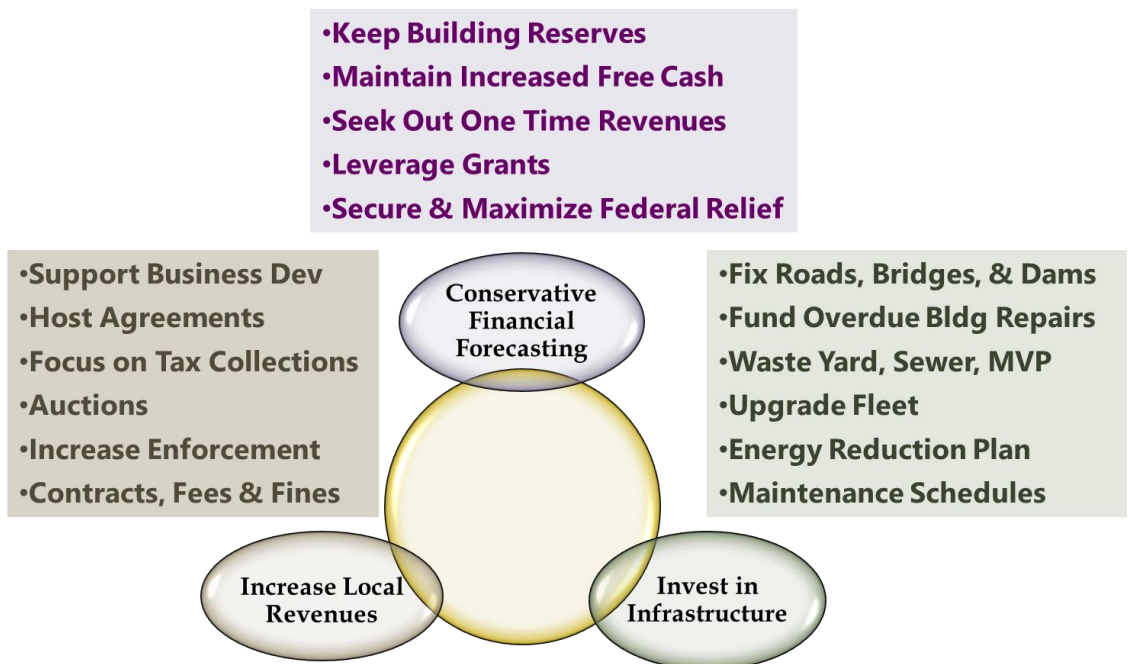
- The Town's Charter: Chapter 8 – Financial Provisions and Procedures, which can be found at <https://www.oxfordma.us/DocumentCenter/View/700/Charter-Current-March-16-2022-PDF>
- The Town's Financial Management & Operations Policies, which are appended to this document in an abbreviated format and can be viewed in their entirety at <https://www.oxfordma.us/DocumentCenter/View/105/Oxford-Financial-Policies-Final-PDF>

## 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





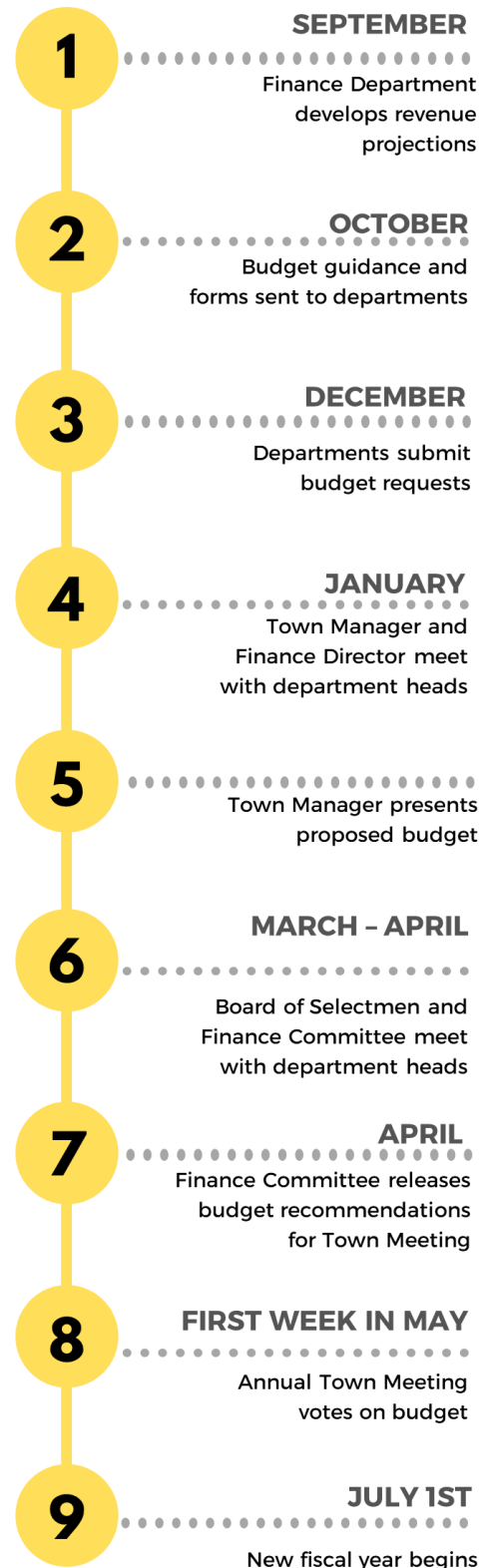
## Budget Process

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 1<sup>st</sup> the Town's departments (including Oxford Public Schools and applicable boards and committees) submit requests for capital projects to the Finance Committee. These requests span a 6-year project horizon and include project cost estimates, timing justifications and an estimated impact on operating budgets. Review of capital requests spans the duration of the overall budget process as the Town's capital investment strategy is developed and vetted and synergy with other Town strategic planning documents is examined.

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

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

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





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

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

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

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

## Amending the Budget

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

## FY2025 Budget Calendar

<b>August 15, 2023</b>	Capital Request Forms sent to department heads
<b>October 1, 2023</b>	Capital Forms due to Finance Director/TM
<b>December 31, 2023</b>	Finance Committee Capital recommendation due to Town Manager
<b>November 9, 2023</b>	Department Budgets distributed
<b>December 22, 2023</b>	Department Budgets due to Finance Director/TM
<b>January 2024</b>	Presentation of School Budget to School Committee
<b>Jan/Feb 2024</b>	School Budget Received by Town Manager
<b>January 24, 2024</b>	Release of Governor's budget
<b>March 18, 2024</b>	School Committee Vote on Budget
<b>March 19, 2024</b>	Town Manager's budget message and presentation – Joint Meeting of Selectmen and Finance Committee (at least 45 days prior to Town Meeting)
<b>April 2, 2024</b>	Close Warrant (36 days prior to Town Meeting)
<b>April 10, 2024</b>	Finance Committee FY25 Capital Program Public Hearing
<b>April 16, 2024</b>	Ballot questions due in FINAL form to Town Clerk (35 days prior to election)
<b>May 1, 2024</b>	Finance Committee recommendations are available (7 days prior to Town Meeting)
<b>May 8, 2024</b>	Annual Town Meeting



# Financial Overview

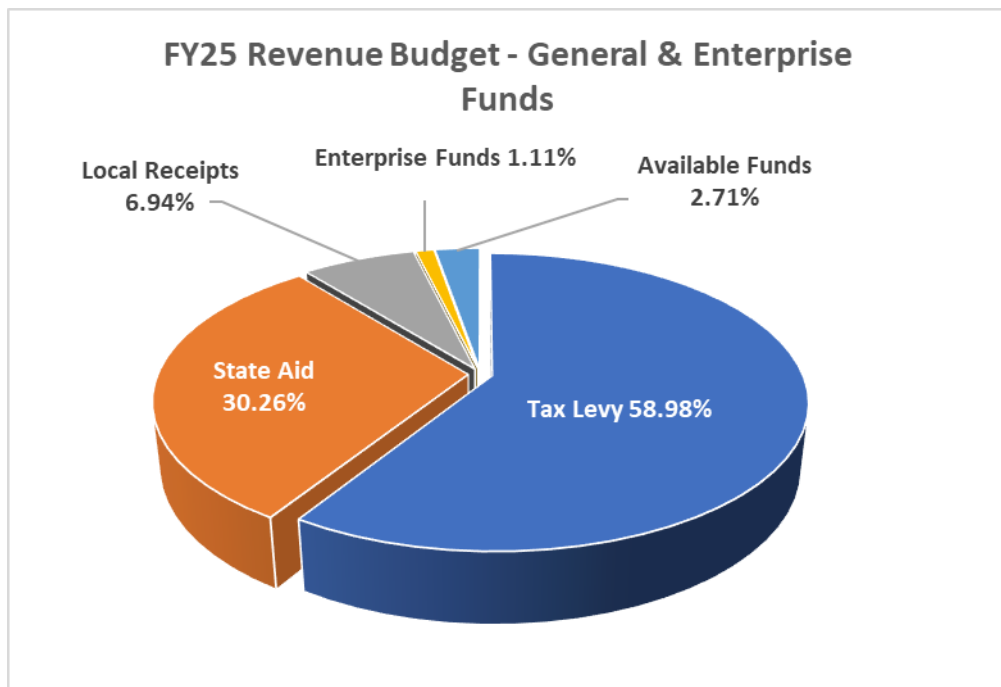




# Revenues & Description of Funds

## 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 town 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.



Revenue Categories	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	% of TOTAL	FY24 Budget	FY25 Budget	% of TOTAL
<b>Operating Budget (General &amp; Enterprise Funds)</b>								
<b>Tax Levy</b>	24,121,359	24,938,041	25,772,634	27,431,229	58.20%	28,652,976	29,559,976	58.98%
<b>State Aid</b>	13,521,800	13,520,133	13,621,827	13,861,108	29.41%	13,640,026	15,166,996	30.26%
<b>Local Receipts</b>	3,898,359	3,662,090	4,503,159	4,498,554	9.55%	3,407,000	3,478,000	6.94%
<b>Enterprise Funds</b>	492,754	671,053	524,076	528,821	1.12%	577,099	557,154	1.11%
<b>Other Available</b>	950,000	1,015,000	970,000	810,000	1.72%	825,000	1,359,796	2.71%
<b>Total</b>	42,984,272	43,806,317	45,391,696	47,129,712	100%	47,102,101	50,121,922	100%



## Major General Fund Revenue Sources

### Overview of Property Taxes

In FY23, property taxes comprised over half of the Town's annual revenue, making it the most significant revenue source. This is typical of many cities and towns in Massachusetts. Property taxes are assessed on real property (e.g. land and buildings) as well as personal property (e.g. merchandise and machinery). An individual's personal effects are exempt from the personal property tax. The Board of Assessors and assessing staff are responsible for assessing the full and fair cash value of real and personal property in Oxford. Every ten years, a full revaluation must be performed in accordance with State law. Oxford completed certification in FY2023, with the next certification due for FY2028.

### Historical New Growth by Property Class

Year	Residential	Commercial, Industrial & Personal Prop	TOTAL
2013	106,789	154,842	261,631
2014	53,016	243,836	296,852
2015	91,683	168,572	260,255
2016	81,642	206,840	288,482
2017	140,990	146,577	287,567
2018	164,713	481,308	646,021
2019	217,317	268,037	485,354
2020	104,569	161,167	265,736
2021	152,910	148,153	301,063
2022	150,063	180,270	330,333
2023	123,110	409,395	541,333
2024	158,361	128,308	286,669
5-Year Avg	137,803	205,459	345,027
10-Year Avg	138,536	229,863	369,281

### Proposition 2 ½

Annual tax levy growth is constrained by Proposition 2 ½, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy (i.e., revenue generated by property taxes) to 2.5%, plus an allowance for new growth. New growth is new development in the Town or changes to properties that result in higher assessed value; it does not include increased value due to revaluation. New growth is heavily influenced by economic factors. Historically, the budget has projected new growth at \$225 thousand each year. This is increased to \$300 thousand for FY24 and is back to \$225 thousand for FY25 since the estimate did not meet its mark in FY24.

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





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

### FY2025 Property Levy Calculation

FY2024 Tax Levy Limit	28,135,042
ADD 2.5% Increase	703,376
ADD Prop 2 1/2 Override	-
ADD Estimated New Growth	225,000
<b>Levy Limit Total</b>	<b>29,063,418</b>
ADD Debt Exclusion	496,558
<b>Maximum Allowable Levy</b>	<b>29,559,976</b>
Excess Tax Levy Capacity	
<b>FY2025 Estimated Tax Levy</b>	<b>\$ 29,559,976</b>

### State Aid

State aid represented about 30% of the Town's annual revenue in FY2023. State aid is broken down into several categories, the largest of which (for Oxford) is Chapter 70 Education Aid. It is approximately 80% of all state aid. The other major category is Unrestricted General Government Aid (UGGA), which is approximately 18% of total state aid. Chapter 70 Education Aid – Chapter 70 education aid is determined each year by the State Department of Elementary and Secondary Education (DESE) using a complex formula. The formula entails calculating a foundation budget for each municipality or school district based on the number and characteristics of the pupils (e.g., low income, bilingual, or vocational) in the district. The foundation budget represents the minimum level of spending necessary to provide an adequate education in each district. The next step is to determine the relative contributions from municipal revenues versus state Chapter 70 aid necessary to meet required education spending levels. DESE calculates target levels of local (municipal) contribution and target levels of (state) Chapter 70 aid. These calculations are based on the total income of a municipality's residents and the total property wealth of the municipality. In cases where a municipality has a low ability to pay, less is required from the municipality and state Chapter 70 aid fills the gap between the foundation budget and the required local contribution.

State Aid Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	% of TOTAL	FY24 Budget	FY25 Budget	% of TOTAL
Chapter 70 Education Aid	10,585,936	10,566,894	10,613,784	10,708,044	77.25%	10,955,056	12,225,213	80.60%
Charter Tuition Reimbursement	105,711	36,767	53,463	104,606	0.75%	46,975	102,933	0.68%
School Choice Tuition Offset	42,650	52,550	32,740	7,225	0.05%	0	95,000	0.63%
Unrestricted General Government Aid	2,183,504	2,183,504	2,259,927	2,381,963	17.18%	2,420,074	2,531,931	16.69%
Veterans Benefits	137,224	137,234	126,486	82,952	0.60%	84,646	69,826	0.46%
Exemptions VBS and Elderly	19,578	105,907	90,007	105,324	0.76%	82,606	89,123	0.59%
State Owned Land	19,860	9,799	11,263	35,226	0.25%	16,330	16,410	0.11%
Public Libraries Offset	22,933	23,074	29,753	31,364	0.23%	34,339	36,560	0.24%
MSBA Reimbursement	404,404	404,404	404,404	404,404	2.92%	0	0	0.00%
<b>TOTAL</b>	<b>\$13,521,800</b>	<b>\$13,520,133</b>	<b>\$13,621,827</b>	<b>\$13,861,108</b>	<b>100%</b>	<b>13,640,026</b>	<b>\$ 15,166,996</b>	<b>100%</b>





## Local Receipts

Local receipts are locally-generated revenues, other than real and personal property taxes. These made up approximately 7% of revenue in FY2023. 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 FY2025 is \$1.875 million while FY2023 actual collections were \$2.09 million. This is the Town's largest local receipt constituting about 54% of the total estimated local receipts. Other significant local receipts include license and permits, fees, and other departmental revenue. The Town has adopted the State-authorized meals tax, generating a total of \$235 Thousand in FY2023, or approximately 5% of the total. The Cannabis Excise tax collection began in FY2020 and was out-pacing the meal tax in FY2021 by over 100k but has now fallen under the meals tax by about 80k in FY2023. This is likely due to the oversaturation of the cannabis market which has also resulted in lower prices of the products, and therefore a lower local tax.

Local Receipts Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	% of TOTAL	FY24 Budget	FY25 Budget	% of TOTAL
Motor Vehicle Excise	2,076,661	1,903,017	2,231,259	2,087,373	49.55%	1,850,000	1,875,000	53.91%
Meals Excise Tax	162,549	177,772	210,851	235,450	4.68%	200,000	200,000	5.75%
Cannabis Excise Tax	66,270	283,909	229,315	155,524	5.09%	150,000	150,000	4.31%
Interest and Penalties	164,379	179,949	163,257	137,197	3.63%	145,000	134,000	3.85%
In Lieu of Taxes	4,658	0	0	0	0.00%	0	0	0.00%
Fees	156,300	98,533	168,748	194,721	3.75%	185,000	192,000	5.52%
Cannabis Impact Fee	125,000	360,425	419,844	0	9.32%	0	0	0.00%
Rental Fees	176,145	160,525	176,175	234,737	3.91%	180,000	227,500	6.54%
Departmental Fees	60,093	68,263	305,198	291,039	6.78%	305,500	276,000	7.94%
Licenses/Permits	45,517	43,125	56,986	54,668	1.27%	45,500	52,000	1.50%
Fines and Forfeits	49,107	34,751	37,643	64,903	0.84%	41,000	46,500	1.34%
Investment Income	145,529	29,889	36,386	520,390	0.81%	100,000	150,000	4.31%
Medicaid Reimbursement	168,156	158,675	304,747	170,573	6.77%	200,000	170,000	4.89%
Miscellaneous Recurring	50,725	1,334	28,506	37,368	0.63%	5,000	5,000	0.14%
Miscellaneous Non-Recurring	447,270	161,923	134,245	314,612	2.98%	0	0	0.00%
<b>TOTAL</b>	<b>\$3,898,359</b>	<b>\$3,662,090</b>	<b>\$4,503,159</b>	<b>\$4,498,554</b>	<b>100%</b>	<b>\$3,407,000</b>	<b>\$3,478,000</b>	<b>100%</b>
<b>Budgeted</b>	<b>\$2,750,000</b>	<b>\$2,845,000</b>	<b>\$2,845,000</b>	<b>\$3,081,500</b>		<b>\$3,407,000</b>	<b>\$3,478,000</b>	



## 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. Please also see fund chart beginning on page 36.

### 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 \$150,000, 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, 2023. 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/ArchiveCenter/ViewFile/Item/189>



## Major Funds

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.

The criteria used by our auditors in the financial statements are as follows:

**Major Fund Criteria** – Major funds must be reported if both of the following criteria are met:

1. The total assets, liabilities, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10% of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental or total enterprise funds), and
2. The total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding element for all governmental and enterprise funds combined.

Following this criteria and a crosswalk given by our auditors; noted below are the differences between the Town category of funds and the audited funds including Major Funds:

- General Fund is a Major Fund and has some adjustments made noted below.
- ARPA (the America Rescue Plan) is a federal grant that has been removed as a special revenue fund and categorized as its own Major Fund.
- Capital Projects funds are classified as a Major Fund with some minor adjustments to other funds
- Trusts have been categorized as Major Funds with adjustments:
  - OPEB Trust Fund was moved to Fiduciary Funds (nonmajor funds)
  - Private purpose trust funds were moved to Fiduciary Funds (nonmajor funds)
  - Stabilization funds were moved to General Fund and Sewer Enterprise
- All other funds are grouped together under “Nonmajor Governmental Funds”



## TOWN OF OXFORD, MASSACHUSETTS

### GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Capital Projects Fund	ARPA Grant Fund	Trust Funds	Nonmajor Governmental Funds	Total
<b>Revenues:</b>						
Property taxes, net of tax refunds	\$ 27,517,585	\$ -	\$ -	\$ -	\$ -	\$ 27,517,585
Intergovernmental	17,426,377	-	24,780	-	6,193,270	23,644,427
Motor vehicle and other excise taxes	2,478,347	-	-	-	-	2,478,347
Licenses and permits	285,386	-	-	-	-	285,386
Penalties and interest on taxes	137,197	-	-	-	-	137,197
Fines and forfeitures	64,903	-	-	-	-	64,903
Departmental and other revenues	798,310	-	-	-	3,071,551	3,869,861
Contributions and donations	-	-	-	2,921	117,995	120,916
Investment income	637,327	-	-	349,493	110	986,930
<b>Total Revenues</b>	<b>49,345,432</b>	<b>-</b>	<b>24,780</b>	<b>352,414</b>	<b>9,382,926</b>	<b>59,105,552</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	3,117,607	-	-	427	795,847	3,913,881
Public safety	5,120,695	-	-	-	650,030	5,770,725
Education	24,288,489	-	-	1,358	4,936,094	29,225,941
Public works	5,381,046	52,863	24,780	-	1,318,654	6,777,343
Health and human services	400,941	-	-	106,015	90,961	597,917
Culture and recreation	815,352	-	-	655	40,322	856,329
Pension and fringe benefits	7,548,015	-	-	-	-	7,548,015
State and county charges	1,014,434	-	-	-	-	1,014,434
<b>Debt service:</b>						
Principal	830,000	-	-	-	-	830,000
Interest	191,450	-	-	-	-	191,450
<b>Total Expenditures</b>	<b>48,708,029</b>	<b>52,863</b>	<b>24,780</b>	<b>108,455</b>	<b>7,831,908</b>	<b>56,726,035</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>637,403</b>	<b>(52,863)</b>	<b>-</b>	<b>243,959</b>	<b>1,551,018</b>	<b>2,379,517</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in	1,234,196	354,800	-	24,200	216,186	1,829,382
Transfers out	(374,800)	-	-	(166,186)	(1,258,396)	(1,799,382)
<b>Total Other Financing Sources (Uses)</b>	<b>859,396</b>	<b>354,800</b>	<b>-</b>	<b>(141,986)</b>	<b>(1,042,210)</b>	<b>30,000</b>
<b>Change in Fund Balances</b>	<b>1,496,799</b>	<b>301,937</b>	<b>-</b>	<b>101,973</b>	<b>508,808</b>	<b>2,409,517</b>
<b>Fund Balances:</b>						
Beginning of the year	12,120,642	(2,274,873)	-	5,468,170	5,925,703	21,239,642
End of the year	\$ 13,617,441	\$ (1,972,936)	\$ -	\$ 5,570,143	\$ 6,434,511	\$ 23,649,159





**TOWN OF OXFORD, MASSACHUSETTS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Business-Type Activities		
	Sewer	Water	Total
Operating Revenues:			
Charges for services	\$ 470,531	\$ 27,526	\$ 498,057
Operating Expenses:			
Payroll and personnel costs	10,303	-	10,303
Operating costs	330,895	-	330,895
Depreciation	90,615	56,055	146,670
Total Operating Expenses	431,813	56,055	487,868
Operating Income (Loss)	38,718	(28,529)	10,189
Nonoperating Revenues (Expenses):			
Interest income	419	2,480	2,899
Interest expenses	(10,610)	(14,361)	(24,971)
Total Nonoperating Revenues (Expenses)	(10,191)	(11,881)	(22,072)
Income (Loss) Before Transfers	28,527	(40,410)	(11,883)
Transfers:			
Transfers out	(30,000)	-	(30,000)
Total Transfers	(30,000)	-	(30,000)
Change in Net Position	(1,473)	(40,410)	(41,883)
Net Position:			
Beginning of the year	3,439,120	277,048	3,716,168
End of the year	\$ 3,437,647	\$ 236,638	\$ 3,674,285



## TOWN OF OXFORD, MASSACHUSETTS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2023

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			\$ 45,827,222
Revenue recognition	\$ 14,118	\$ -	14,118
Stabilization revenue	-	73,488	73,488
On behalf payments	3,430,604	-	3,430,604
Revenues — GAAP basis	<u>\$ 3,430,604</u>	<u>\$ 73,488</u>	<u>\$ 49,345,432</u>
Expenditures — budgetary basis			\$ 45,735,710
Transfer treatment	\$ -	\$ -	-
Expense recognition	(458,285)	-	(458,285)
On behalf payments	3,430,604	-	3,430,604
Revenues — GAAP basis	<u>\$ 2,972,319</u>	<u>\$ -</u>	<u>\$ 48,708,029</u>
Net transfers — budgetary basis			\$ 259,396
Transfer treatment	\$ -	\$ 600,000	600,000
Net transfers — GAAP basis	<u>\$ -</u>	<u>\$ 600,000</u>	<u>\$ 859,396</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
<b>General Fund</b>										
001-003 - General Fund*	x	x	x	x	x	x	x			x
<b>Special Revenue Funds</b>										
<b>Intergovernmental Funds - Highway Chapters</b>										
013 - Chapter 90			x							
014 - Shared Winter Streets			x							
015 - Shared Streets and Spaces			x							
016 - Massworks RTE 20			x							
018 - Complete Streets			x							
<b>Intergovernmental Funds - Federal Grants</b>										
024 - ARPA Revenue Replacement	x	x	x	x	x	x	x	x	x	x
025 - FDA Retail Program Standards	x									
028 - Community Development	x			x	x					
031 - MCI Trailer		x								
044 - FFY22 EMPG		x								
<b>Receipts Reserved for Appropriation</b>										
100 - Sale -Cemetery Lots	x		x							
102 - PEG Access & Cable Related Fund	x									
103 - Ambulance Receipts		x								
104 - WRTA				x						
106 - Wetlands Protection			x							
109 - Ins. Reimb > 150,000 Town	x	x	x	x	x	x	x	x	x	
110 - Ins. Reimb > 150,000 School										x
111 - Special Education Reserve Fund										x
<b>Town Revolving Funds</b>										
105 - Board of Health	x									
150 - Recreation Revolving			x		x					
151 - Animal Control		x								
153 - Library Lost Books					x					
154 - Ins Reimbursement - DPW			x							
155 - Ins Reimbursement - Police		x								
156 - Ins Reimbursement - EMS/Fire		x								
157 - Ins Reimbursement - Sewer								x		
159 - Ins Reimbursement - Public Buildings			x							
160 - Ins Reimbursement - TM	x									
161 - Ins Reimbursement - Other	x			x	x					



## Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
162 - Oxford Rochdale Sewer	x									
165 - Opioid Settlement	x	x		x						
166 - Garrison Heights	x		x							
168 - Wire Inspector	x									
169 - Gas Inspector	x									
170 - Plumbing Inspector	x									
173 - Colecchi	x		x							
174 - Depot Rd/Eagle Leasing	x		x							
176 - Wayne Ave Ext	x		x							
177 - Building Inspector	x									
178 - Sealer of Weights & Measures	x									
180 - Compensated Absenses	x	x	x	x	x					
181 - Utilities Revolving	x	x	x	x	x			x	x	x
182 - Tax Title Collections	x									
<b>Town Gifts/Donations</b>										
200 - Conservation Osprey Donation			x							
201 - EMS/Fire Donations		x								
202 - Town Manager Donations	x									
203 - Historical Commission (Schoolhouse)					x					
204 - Library Donations					x					
205 - Historical Commission Donations					x					
206 - Veterans Donations				x						
207 - Chris Road	x		x							
209 - Cureleaf Donation	x									
210 - Bandstand Donation	x				x					
211 - OCC Donations					x					
212 - Recreation Donations			x		x					
213 - Celebrations Donations					x					
214 - Farmers Market Donations	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									
225 - Oxford Cultural Council Grant to OCC					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
228 - Notary Donation	x									
231 - Monument Drive	x		x							
235 - OTS Donation			x							
236 - COA Donations				x						
239 - Taft Grant					x					
240 - Taft Grant COA				x						
245 - Animal Shelter Donation		x								
246 - Janet Malser Grant	x		x							
<b>Intergovernmental Funds - State Grants</b>										
250 - Municipal Road Safety		x								
251 - Formula Grant				x						
252 - Library State Aid					x					
253 - Arts Lottery (Cultural Council)					x					
254 - Extra Polling	x									
256 - FY24 PSAP Leadership		x								
257 - Dept of Veterans Services				x						
259 - MA Cultural Council Grant					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								
266 - Telecommunicator Emergency Response Task Force (TERT)		x								
267 - CHII Grant (BOH)	x									
268 - Police Training Grant		x								
270 - Community Compact Grant	x									
271 - Police Support & Incentive Grant		x								
272 - MVP Planning Grant	x									
273 - Planning Grant (OSRP)	x									
274 - FY22 Fesitvals					x					
275 - FY24 Healthy Summer Youth					x					
276 - Dam & Seawall			x							
278 - Legislative Earmark - Fire Station Roof		x								
280 - FY2022 SAFE/Senior SAFE		x								
281 - Mass Trails Grant	x		x		x					



## Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
282 - Police forfeiture		X								
283 - FY21 SAFE		X								
284 - FY20 SAFE		X								
285 - FY17 School Radio/ADA										X
286 - Community Compact IT		X								
289 - FY23 SAFE/Senior SAFE		X								
290 - FY23 Municipal ADA Improvement Grant	X	X	X	X	X					
291 - CC Fiber	X	X								
<b>Intergovernmental Funds - Federal Grants - School</b>										
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
375 - FY22 Supply Chain Assistance										X
377 - FY23 Early Education										X
378 - FY23 SPED IDEA										X
379 - FY23 Title I										X
380 - FY23 Title IIA										X
381 - FY23 Title IV										X
382 - FY24 SPED IDEA										X
383 - FY24 Title I										X
384 - FY24 Title II										X
385 - FY24 Title IV										X
387 - FY24 Instructional Leadership Grant										X
388 - FY24 Chronic Absenteeism Grant										X
390 - NJROTC										X
391 - McKinney Vento										X
<b>Intergovernmental Funds - State Grants - School</b>										
426 - FY22 Mask Reimbursement										X
431 - FY23 Civics Teaching & Learning										X
432 - Cell Phone Use PILOT										X
434 - Emergency Assistance - Homeless										X
437 - Yellow Bus										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
<b>Revolving Funds - School</b>										
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 - Girls Soccer										x
485 - Field 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
493 - OHS Basketball										x
494 - OHS Girls Basketball										x
500 - School Lunch										x
501 - Use School Property/Frec										x
502 - Foster Transportation										x
503 - Ins Reimburement										x
505 - Use School Property										x
523 - Lost Book H/S										x
524 - Lost Book Middle										x
525 - Lost Book Barton										x





## 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
<b>Other Gifts/Grants - School</b>										
450 - Malser Grant										x
452 - IPG Grant										x
455 - SAAD Grant										x
510 - Chaffee Donation										x
511 - HS Donation										x
512 - COFFEE/ACE Donation										x
513 - Middle School Donation										x
514 - OMS ILC										x
517 - Barton Donation										x
518 - IT Donation										x
520 - COM/Partnership										x
521 - OMS Musical										x
522 - Musical										x
528 - Use School Pers										x
531 - Project Duke										x
533 - OHS Robotics Donation										x
534 - OMS Yearbook Donation										x
535 - OMS Student Council										
536 - OMS NJHS										x
537 - OMS Robotics										x
538 - Barton Playground										x
539 - OHS Student Fin Asst										x
<b>Capital Project Funds</b>										
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							
<b>Proprietary (Enterprise) Funds</b>										



## 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
690,693 - Sewer Enterprise Fund*								x		
692 - Water Enterprise Fund*									x	
<b>Permanent Funds</b>										
<b>Non-expendable Trust Funds</b>										
704 - CEM - J. Larned	x									
725 - LIB - Lions Club	x									
727 - SCH- L. Putnam	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 Trust	x									
791 - SCH - Pottle Family Scholarship Trust	x									
792 - LIB - Grace Flynn Scholarship	x									
793 - LIB Patrons of the Library Trust	x									
<b>Trust Funds - Expendable</b>										



## 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
804 - CEM - J. Larned			x							
825 - LIB - Lions Club					x					
827 - SCH - L. Putnam										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
863 - SCH -Richard Vincent Scholarship										x
865 - MISC - Smolenski Millette	x									
871 - SCH - L&V Rosebrooks										x
874 - SCH - Gahagan										x
875 - MISC - Smolenski Millette II										
877 - SCH - G&P Pytko										x
878 - MISC - Founders Day	x									
879 - LIB - George Morin					x					
883 - CEM - North Cemetery Trust			x							
884 - CEM - South Cemetery Trust			x							
885 - CEM - Gore Cemetery Trust			x							
886 - LIB - Oxford Library Book Trust					x					
887 - LIB - Oxford Childrens Library Trust					x					
888 - LIB - Oxford Library Trust					x					
889 - SCH - OHS Family Scholarship										x
890 - SCH - Oxford Educators Scholarship Trust										x
891 - SCH - Pottle Family Scholarship Trust										x
892 - LIB - Grace Flynn Scholarship					x					
893 - LIB Patrons of the Library Trust					x					
904 - Stabilization Fund	x	x	x	x	x	x	x	x	x	x
906 - Capital Stabilization Fund	x	x	x	x	x	x	x	x	x	x
908 - MISC - S. Wellington	x									
910 - Conservation Fund (MGL CH 40 Sec 8c)			x							
911 - Municipal Building Trust Fund	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
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			
<b>Fiduciary Funds</b>										
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
<b>Account Groups</b>										
995 - Long Term Debt Group						x				

\* Indicates the funds budgeted for FY25



## Consolidated Financial Schedule - Revenues

	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	INC/DEC	% INC/DEC
<b>PROPERTY TAX</b>	27,242,877	27,559,888	28,652,976	29,559,976	907,000	3.2%
Unused Levy Capacity	(3,374)	(128,659)				
<b>STATE AID</b>	13,784,346	13,861,108	13,640,026	15,166,996	1,526,970	11.2%
Chapter 70 Education Aid	10,660,914	10,708,044	10,955,056	12,225,213		
Charter Tuition Reimbursement	140,913	104,606	46,975	102,933		
School Choice Tution Offset	7,740	7,225	0	95,000		
Unrestricted General Government Aid	2,320,945	2,381,963	2,420,074	2,531,931		
Veterans Benefits	129,171	82,952	84,646	69,826		
Exemptions VBS and Elderly	83,780	105,324	82,606	89,123		
State Owned Land	11,256	35,226	16,330	16,410		
Public Libraries Offset	25,223	31,364	34,339	36,560		
MSBA Reimbursement	404,404	404,404	0	0		
<b>LOCAL RECEIPTS</b>	3,081,500	4,498,554	3,407,000	3,478,000	71,000	2.1%
Motor Vehicle Excise	1,750,000	2,087,373	1,850,000	1,875,000		
Meals Excise Tax	175,000	235,450	200,000	200,000		
Cannabis Excise Tax	250,000	155,524	150,000	150,000		
Interest and Penalties	165,000	137,197	145,000	134,000		
Fees	97,000	194,721	185,000	192,000		
Cannabis Impact Fee	0	0	0	0		
Rental Fees	160,500	189,871	180,000	227,500		
Departmental Fees	238,000	102,637	305,500	276,000		
Licenses/Permits	41,500	287,936	45,500	52,000		
Fines and Forfeits	34,000	64,903	41,000	46,500		
Investment Income	24,000	520,390	100,000	150,000		
Medicaid Reimbursement	145,000	170,573	200,000	170,000		
Miscellaneous Recurring	1,500	35,693	5,000	5,000		
Miscellaneous Non-Recurring	0	316,287	0	0		



## Consolidated Financial Schedule – Revenues (cont.)

	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	INC/DEC	% INC/DEC
<b>OTHER FUNDING SOURCES -</b>						
Available Funds	1,705,000	1,675,000	1,200,000	1,359,796	159,796	13.3%
Prior Appropriation / re-appropriation	565,000	565,000	0	0		
Indirect Costs	30,000		0	0		
Ambulance RRFA	1,090,000	1,090,000	1,175,000	825,000		
WRTA RRFA	20,000	20,000	25,000	25,000		
General Stabilization	0	0	0	509,796		
Free Cash (for Capital Program)	2,341,432	2,341,432	2,190,490	2,015,968	(174,522)	-8.0%
Borrowing	0	0	0		-	
<b>ENTERPRISE FUNDS</b>	626,280	603,821	577,099	557,154	(19,945)	-3.5%
Sewer	537,051	538,859	490,742	473,665		
Water	89,229	64,962	86,357	83,489		
<b>TOTAL REVENUES</b>	<b>\$ 48,778,061</b>	<b>\$ 50,411,144</b>	<b>\$ 49,667,591</b>	<b>\$ 52,137,890</b>	<b>\$ 2,470,299</b>	<b>4.7%</b>



## Consolidated Financial Schedule - Expenditures

	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	INC/DEC	% INC/DEC
<b>Operating Budget</b>	44,059,729	43,362,344	46,027,117	48,594,867	2,567,750	5.6%
General Government	2,975,617	2,756,935	3,176,183	3,325,473		
Public Safety	5,056,319	5,003,288	5,368,367	5,712,209		
Schools	20,917,286	20,916,781	21,817,051	23,039,766		
Public Works	3,959,437	3,911,023	4,294,749	4,462,823		
Human Services	422,943	290,784	380,513	384,144		
Culture and Recreation	807,352	769,731	865,826	895,122		
Debt Service	1,398,033	1,346,250	1,111,668	1,116,981		
Employee Benefits/Insurance	7,971,462	7,857,903	8,435,661	9,101,195		
Enterprise Funds	551,280	509,649	577,099	557,154		
<b>Other Amounts to be Raised</b>	32,963	38,589	34,339	131,560	97,221	283.1%
Cherry Sheet Offset	32,963	38,589	34,339	131,560		
Other Deficits		0	0	0		
<b>State and County Charges</b>	1,103,937	1,014,434	865,868	1,145,495	279,627	32.3%
Air Pollution Districts	3,811	3,811	3,895	3,993		
RMV Non-Renewal Surcharge	15,480	11,640	11,640	15,180		
Regional Transit	91,267	91,267	90,667	90,089		
Special Education	11,841	18,334	19,067	6,771		
School Choice Sending Tuition	445,862	426,789	443,920	521,090		
Charter School Sending Tuition	535,676	462,593	296,679	508,372		
<b>Exemptions</b>	300,000	537,679	174,777	250,000	75,223	43.0%
<b>Other Funding Uses - Particular Purposes</b>	0	0	0	0	-	
Capital Improvement Plan	3,281,432	3,281,432	2,565,490	2,015,968	(549,522)	-21.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 48,778,061</b>	<b>\$48,234,478</b>	<b>\$49,667,591</b>	<b>\$52,137,890</b>	<b>\$ 2,470,299</b>	<b>4.7%</b>





## 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 FY2023 audit reports that unassigned fund balance "...represents nearly 15% percent of the total fiscal year 2023 general fund expenditures." The Town's audits can be viewed on its website. It is the Town's strategic plan to build up reserves to meet and exceed the GFOA recommended minimum.

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

### A. GENERAL FUND UNASSIGNED FUND BALANCE

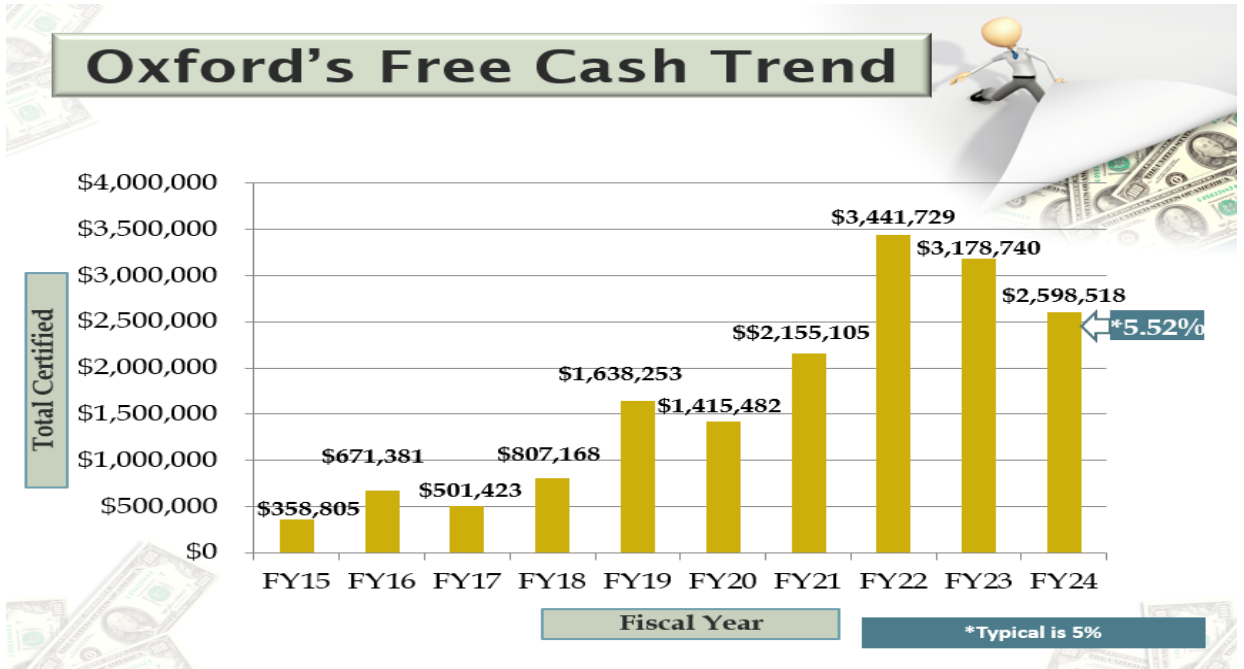
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2025 proj	7,512,812	7,888,453	5.00%	375,641
FY2024 proj.	7,155,059	7,512,812	5.00%	357,753
FY2023	6,506,423	7,155,059	9.97%	648,636
FY2022	7,285,551	6,506,423	-10.69%	-779,128
FY2021	4,959,017	7,285,551	46.92%	2,326,534
FY2020	3,673,075	4,959,017	35.01%	1,285,942
FY2019	3,080,975	3,673,075	19.22%	592,100
FY2018	2,388,427	3,080,975	29.00%	692,548

### B. WATER/SEWER ENTERPRISE UNRESTRICTED FUND BALANCE

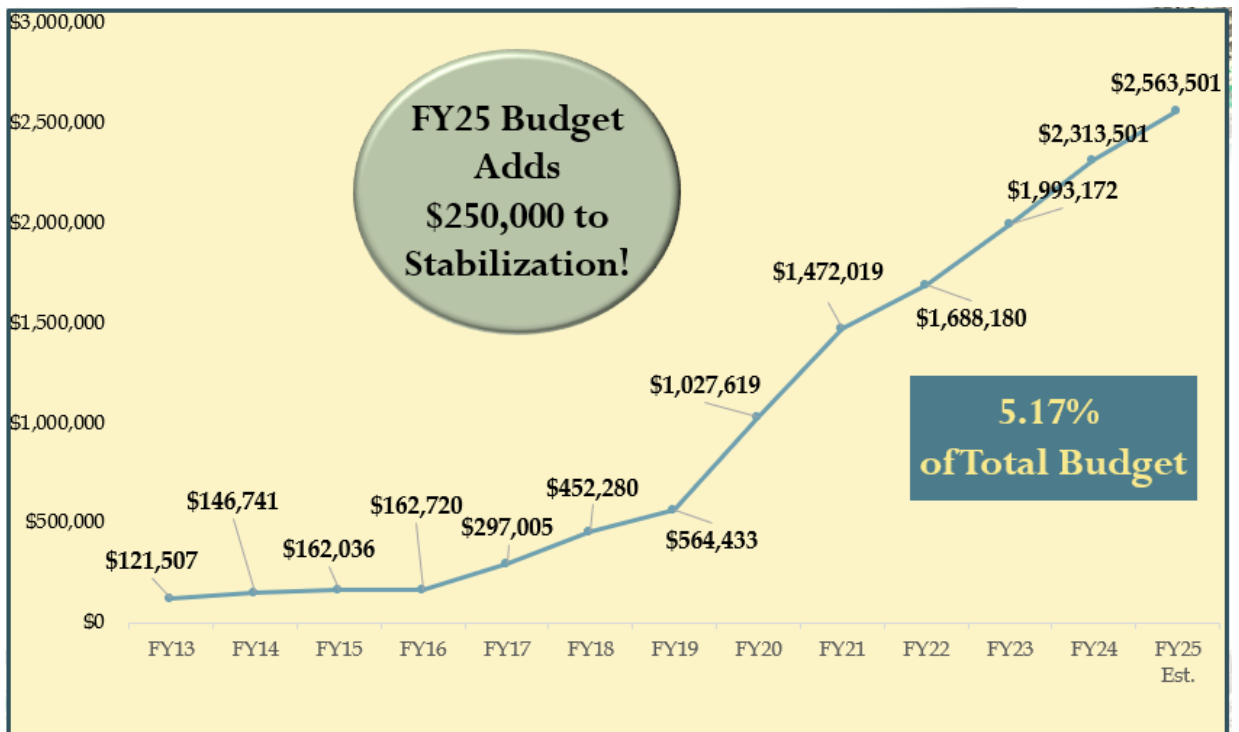
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2025 proj.	927,554	936,829	1.00%	9,276
FY2024 proj.	918,370	927,554	1.00%	9,184
FY2023	976,890	918,370	-5.99%	(58,520)
FY2022	967,822	976,890	0.94%	9,068
FY2021	953,723	967,822	1.48%	14,099
FY2020	1,399,942	953,723	-31.87%	(446,219)
FY2019	1,428,793	1,399,942	-2.02%	(28,851)
FY2018	1,556,680	1,428,793	-8.20%	(127,887)



## Fund Balance/Free Cash Trends



## Stabilization Fund Trend





## Revenue & Expenditure History FY2019-FY2023

REVENUES	FY19	FY20	FY21	FY22	FY23
TAXATION (RE/PP):	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Tax Levy	22,237,627	23,278,922	24,126,631	25,030,860	25,986,965
Prop 2-1/2 Allow able Increase	555,941	581,973	603,166	625,772	649,674
Excess Levy Reserve	-359,498	-4,823	-15,245	-61,637	-128,659
New Grow th	485,354	265,736	301,063	330,333	541,333
Capital Exclusion					
Debt Exclusion	502,370	499,551	422,426	407,306	381,916
<b>CHERRY SHEET-STATE AID:</b>					
Chapter 70-State Education Aid	10,514,754	10,585,936	10,566,894	10,613,784	10,708,044
Charter Tuition Reimbursement	48,060	105,711	36,767	53,463	104,606
Unrestricted General Government Aid (aka Lottery)	2,126,099	2,183,504	2,183,504	2,259,927	2,381,963
Other Non-Offset State Aid	190,611	176,662	252,940	227,756	223,502
Other Offset State Aid	95,256	65,583	75,624	62,493	38,589
MSBA Reimbursement	404,404	404,404	404,404	404,404	404,404
<b>LOCAL REVENUE:</b>					
Local Receipts	3,322,844	3,898,359	3,662,090	4,503,159	4,498,554
Other Funding Sources Appropriated for the budget	860,500	950,000	1,015,000	970,000	810,000
Enterprise Funds	514,994	492,754	671,036	524,076	528,821
<b>TOTAL REVENUE</b>	<b>41,499,316</b>	<b>43,484,271</b>	<b>44,306,300</b>	<b>45,951,696</b>	<b>47,129,713</b>
<b>EXPENDITURES</b>					
<b>NON-APPROPRIATED EXPENSES:</b>					
Allow ance for Abatements/Exemptions (Overlay)	1,003,649	209,828	456,388	351,878	537,679
Overlay Deficits of Prior Year	-	-	-		
Educational/Library Offsets	95,256	65,583	75,624	62,493	38,589
State & County Charges	135,895	153,058	151,394	161,472	106,718
School Choice Sending Tuition	608,650	496,536	513,562	446,873	426,789
Charter School Sending Tuition	374,336	456,147	373,874	486,084	462,593
Special Ed Assessment	33,820	98	14,430	11,386	18,334
<b>Total Non-School Earmarked and Non-Appropriated Expenses</b>	<b>2,251,606</b>	<b>1,381,250</b>	<b>1,585,272</b>	<b>1,520,186</b>	<b>1,590,702</b>
<b>TOTAL AVAILABLE FOR OPERATIONS</b>	<b>39,247,710</b>	<b>42,103,022</b>	<b>42,721,028</b>	<b>44,431,510</b>	<b>45,539,010</b>
<i>Change over prior year</i>	652,829	652,829	652,829	1,710,482	1,107,500
<i>% change over prior year</i>	1.79%	1.79%	1.79%	4.00%	2.49%



## Financial Forecast - Overview

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

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

A couple of revenue highlights:

- The New Growth estimate is back to \$225k from 300k in FY24, increasing to \$250k in FY26.
- There is an increase to debt exclusions in FY28 due to a recent debt exclusion passed.
- State Aid is conservatively estimated at .5% for CH. 70 and 3.5% for Unrestricted General Government Aid. Other state aid is presumed to be mostly level.
- Local Receipts are conservatively estimated, though some have been increased to be able to meet expenditures in FY26-FY29.
- Cannabis excise is seeing an increase in FY24, so is increased for FY26-FY29
- There aren't any projections for borrowing, but there are capital needs that will require future borrowing (sums unknown at this time).

Some notes on the expenditure side:

- The Chaffee School debt came off the books in FY24, the last payment on the excluded debt for the police station is FY28. The debt budget is projected at what the actual debt due in those years is with the addition of a recent debt exclusion that was passed.
- Most Town departments have been budgeted with extremely lean increases (only 1-2%) which will likely result in a decrease in services. This has resulted from the use of one-time funds to balance the FY25 budget to meet an increased budget voted at Town Meeting.
- The School Budget is budgeted with 3% increases FY26-FY29.
- The Employee Benefit budget is budgeted between 3 and 3% increases as that seems to be the trend.

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

	FY25 Budget	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
<b>PROPERTY TAX</b>					
Prior Year Tax Levy Limit	28,135,042	29,063,418	30,040,004	31,041,004	32,067,029
2.5% increase	703,376	726,585	751,000	776,025	801,676
Prop 2 1/2 Override	-	-	-	-	-
New Growth	225,000	250,000	250,000	250,000	250,000
<b>Tax Levy Limit Total</b>	<b>29,063,418</b>	<b>30,040,004</b>	<b>31,041,004</b>	<b>32,067,029</b>	<b>33,118,704</b>
Debt Exclusions (Exisiting)	496,558	491,728	479,135	1,199,905	857,615
<b>Maximum Allowable Levy</b>	<b>29,559,976</b>	<b>30,531,732</b>	<b>31,520,139</b>	<b>33,266,934</b>	<b>33,976,319</b>
Excess Levy Capacity	-	(256)	(3,672)	(17,204)	(26,248)
<b>TOTAL Actual Tax Levy</b>	<b>29,559,976</b>	<b>30,531,476</b>	<b>31,516,467</b>	<b>33,249,730</b>	<b>33,950,071</b>
<b>STATE AID Cherry Sheet</b>					
Chapter 70 Education Aid	12,225,213	12,286,339	12,347,771	12,409,510	12,471,557
Charter Tuition Reimbursement	102,933	100,000	100,000	100,000	100,000
School Choice Tuiton Offset	95,000	95,000	95,000	95,000	95,000
Unrestricted General Government	2,531,931	2,620,549	2,712,268	2,807,197	2,905,449
Veterans Benefits	69,826	70,000	70,000	70,000	70,000
Exemptions VBS and Elderly	89,123	85,000	85,000	85,000	85,000
State Owned Land	16,410	16,000	16,000	16,000	16,000
Public Libraries Offset	36,560	35,000	35,000	35,000	35,000
<b>TOTAL Cherry Sheet</b>	<b>15,166,996</b>	<b>15,307,888</b>	<b>15,461,039</b>	<b>15,617,707</b>	<b>15,778,006</b>
<b>LOCAL RECEIPTS</b>					
Motor Vehicle Excise	1,875,000	2,000,000	2,050,000	2,100,000	2,150,000
Boat Excise	-	-	-	-	-
Meals Excise Tax	200,000	210,000	210,000	215,000	220,000
Cannabis Excise Tax	150,000	200,000	200,000	200,000	200,000
Interest and Penalties	134,000	135,000	140,000	145,000	150,000
In Lieu of Taxes	-	-	-	-	-
<b>Fees</b>	<b>192,000</b>	<b>195,000</b>	<b>200,000</b>	<b>205,000</b>	<b>210,000</b>



## Financial Forecast – Revenues (cont.)

	FY25 Budget	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
Cannabis Impact Fee	-	-	-	-	-
Rental Fees	227,500	228,000	230,000	235,000	240,000
Departmental Fees	276,000	280,000	290,000	300,000	310,000
Licenses/Permits	52,000	52,000	52,000	52,000	52,000
Fines and Forfeits	46,500	45,000	45,000	45,000	45,000
Investment Income	150,000	220,000	220,000	220,000	220,000
Medicaid Reimbursement	170,000	200,000	200,000	200,000	200,000
Miscellaneous Recurring	5,000	30,000	30,000	30,000	30,000
Miscellaneous Non-Recurring	-	100,000	100,000	100,000	100,000
<b>TOTAL Local Receipts</b>	<b>3,478,000</b>	<b>3,895,000</b>	<b>3,967,000</b>	<b>4,047,000</b>	<b>4,127,000</b>
<b>OTHER FUNDING SOURCES - Available Funds</b>					
Ambulance RRFA	825,000	850,000	875,000	900,000	925,000
WRTA RRFA	25,000	25,000	25,000	25,000	25,000
General Stabilization	509,796	-	-	-	-
Free Cash (for Capital Program)	2,015,968	2,000,000	2,000,000	2,000,000	2,000,000
Borrowing	-	-	-	-	-
Article Re-Purpose (Capital)					
<b>TOTAL Other Funding Sources</b>	<b>3,375,764</b>	<b>2,875,000</b>	<b>2,900,000</b>	<b>2,925,000</b>	<b>2,950,000</b>
<b>ENTERPRISE FUNDS</b>					
Sewer	473,665	500,000	500,000	500,000	500,000
Water	83,489	80,912	78,629	76,346	62,700
<b>TOTAL Enterprise Funds</b>	<b>557,154</b>	<b>580,912</b>	<b>578,629</b>	<b>576,346</b>	<b>562,700</b>
<b>TOTAL REVENUES</b>	<b>\$ 52,137,890</b>	<b>\$ 53,190,275</b>	<b>\$ 54,423,134</b>	<b>\$ 56,415,782</b>	<b>\$ 57,367,778</b>



## Financial Forecast – Expenditures

	FY25 Budget	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
<b>OPERATING BUDGET</b>					
Moderator	1,800	1,800	1,800	1,800	1,800
Selectmen	136,935	139,674	142,467	146,029	148,949
Town Manager	474,740	484,235	493,919	506,267	518,924
Finance Committee	101,300	101,300	115,000	115,000	115,000
Finance Department	1,336,407	1,349,771	1,370,018	1,397,418	1,425,366
Legal	175,000	150,000	150,000	150,000	150,000
Human Resources	155,405	158,513	161,683	165,725	169,869
Town Clerk	277,091	284,018	289,699	296,941	304,365
Land Management	506,895	517,033	527,374	540,558	554,072
Memorial Hall	159,900	100,000	102,000	104,040	106,121
<b>TOTAL General Government</b>	<b>3,325,473</b>	<b>3,286,344</b>	<b>3,353,960</b>	<b>3,423,779</b>	<b>3,494,466</b>
<b>Police</b>	<b>3,171,301</b>	<b>3,234,727</b>	<b>3,299,422</b>	<b>3,381,907</b>	<b>3,449,545</b>
<b>EMS/Fire</b>	<b>2,439,850</b>	<b>2,488,647</b>	<b>2,538,420</b>	<b>2,589,188</b>	<b>2,653,918</b>
<b>Emergency Operation Center</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Animal Control</b>	<b>101,058</b>	<b>102,069</b>	<b>104,110</b>	<b>106,192</b>	<b>108,316</b>
<b>TOTAL Public Safety</b>	<b>5,712,209</b>	<b>5,825,443</b>	<b>5,941,951</b>	<b>6,077,288</b>	<b>6,211,779</b>
<b>School Dept</b>	<b>21,359,503</b>	<b>22,000,288</b>	<b>22,660,297</b>	<b>23,340,106</b>	<b>24,040,309</b>
<b>Bay Path</b>	<b>1,680,263</b>	<b>1,730,671</b>	<b>1,782,591</b>	<b>1,836,069</b>	<b>1,891,151</b>
<b>Total Schools</b>	<b>23,039,766</b>	<b>23,730,959</b>	<b>24,442,888</b>	<b>25,176,174</b>	<b>25,931,460</b>
<b>Public Works Dept</b>	<b>4,002,823</b>	<b>4,062,865</b>	<b>4,144,123</b>	<b>4,227,005</b>	<b>4,311,545</b>
<b>Municipal Utilities</b>	<b>460,000</b>	<b>460,000</b>	<b>465,000</b>	<b>465,000</b>	<b>465,000</b>
<b>TOTAL Public Public Works</b>	<b>4,462,823</b>	<b>4,522,865</b>	<b>4,609,123</b>	<b>4,692,005</b>	<b>4,776,545</b>
<b>Council on Aging</b>	<b>203,560</b>	<b>207,631</b>	<b>211,784</b>	<b>216,020</b>	<b>220,340</b>
<b>Veteran's</b>	<b>180,584</b>	<b>182,390</b>	<b>186,038</b>	<b>190,689</b>	<b>194,502</b>
<b>TOTAL Human Services</b>	<b>384,144</b>	<b>390,021</b>	<b>397,821</b>	<b>406,708</b>	<b>414,842</b>
<b>Library</b>	<b>543,206</b>	<b>554,070</b>	<b>565,152</b>	<b>576,455</b>	<b>587,984</b>
<b>Community Center</b>	<b>340,266</b>	<b>347,071</b>	<b>354,013</b>	<b>361,093</b>	<b>368,315</b>
<b>Historical Commisison</b>	<b>1,650</b>	<b>1,650</b>	<b>1,700</b>	<b>1,700</b>	<b>1,750</b>
<b>Celebrations</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL Culture and Recreation</b>	<b>895,122</b>	<b>912,791</b>	<b>930,864</b>	<b>949,248</b>	<b>968,049</b>





## Financial Forecast – Expenditures (cont.)

	FY25 Budget	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
<b>Debt Service</b>	1,116,981	1,087,466	1,083,147	1,741,493	1,305,377
<b>Employee Benefits/Insurance</b>	9,101,195	9,374,231	9,655,458	9,993,399	10,343,168
<b>Sewer</b>	473,665	500,000	500,000	500,000	500,000
<b>Water</b>	83,489	80,912	78,629	76,346	62,700
<b>TOTAL Enterprise Funds</b>	557,154	580,912	578,629	576,346	562,700
<b>Other Amounts to be Raised</b>					
<b>Cherry Sheet Offset</b>	131,560	130,000	130,000	130,000	130,000
<b>Other Deficits</b>					
<b>State and County Charges</b>					
<b>Air Pollution Districts</b>	3,993	4,043	4,093	4,143	4,193
<b>RMV Non-Renewal Surcharge</b>	15,180	15,200	15,200	15,200	15,200
<b>Regional Transit</b>	90,089	90,000	90,000	90,000	90,000
<b>Special Education</b>	6,771	10,000	10,000	10,000	10,000
<b>School Choice Sending Tuition</b>	521,090	500,000	475,000	450,000	440,000
<b>Charter School Sending Tuition</b>	508,372	500,000	475,000	450,000	440,000
<b>TOTAL State and County</b>	1,145,495	1,119,243	1,069,293	1,019,343	999,393
<b>Allowance for Tax Abatements</b>	250,000	230,000	230,000	230,000	230,000
<b>Other Funding Uses - Particular</b>					
<b>OPEB Trust</b>					
<b>Contract Tree Care</b>					
<b>Building Improvement Fund</b>					
<b>Stabilization Fund</b>					
<b>TOTAL Funding Uses</b>	-	-	-	-	-
<b>Capital Improvement Plan</b>	2,015,968	2,000,000	2,000,000	2,000,000	2,000,000
<b>TOTAL EXPENDITURES</b>	\$ 52,137,890	\$ 53,190,275	\$ 54,423,134	\$ 56,415,782	\$ 57,367,778



# Departmental Budgets





## **General Government**

### **Executive Office**

Selectman

Town Manager

Legal Services

### **Finance Department**

Accounting

Assessors

Treasury/Collector

### **Human Resources**

### **Town Clerk**

### **Land Management**

Building & Inspectional Services; Planning

Health Department

### **Cable Access**



## Executive Office – Selectmen, Town Manager & Legal Services

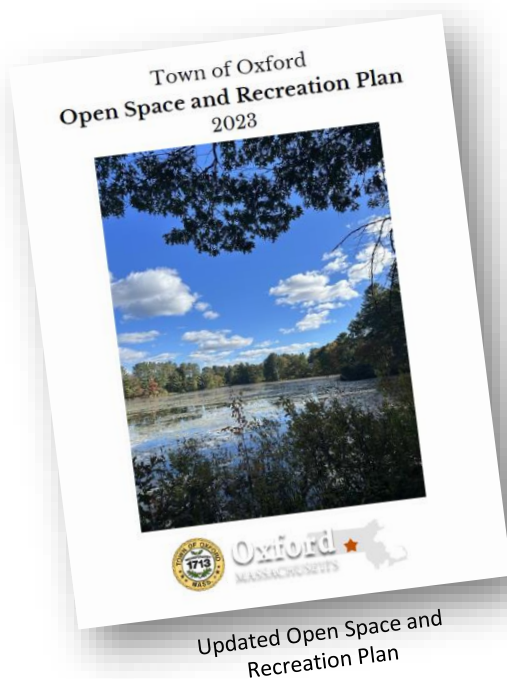
Contact Information	Phone & Email	Location
Jennifer Callahan Town Manager	508-987-6030 ext. 8 manager@oxfordma.us	Town Hall, First Floor 325 Main Street Oxford, MA 01540

### Mission Statement

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

### Department Description

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



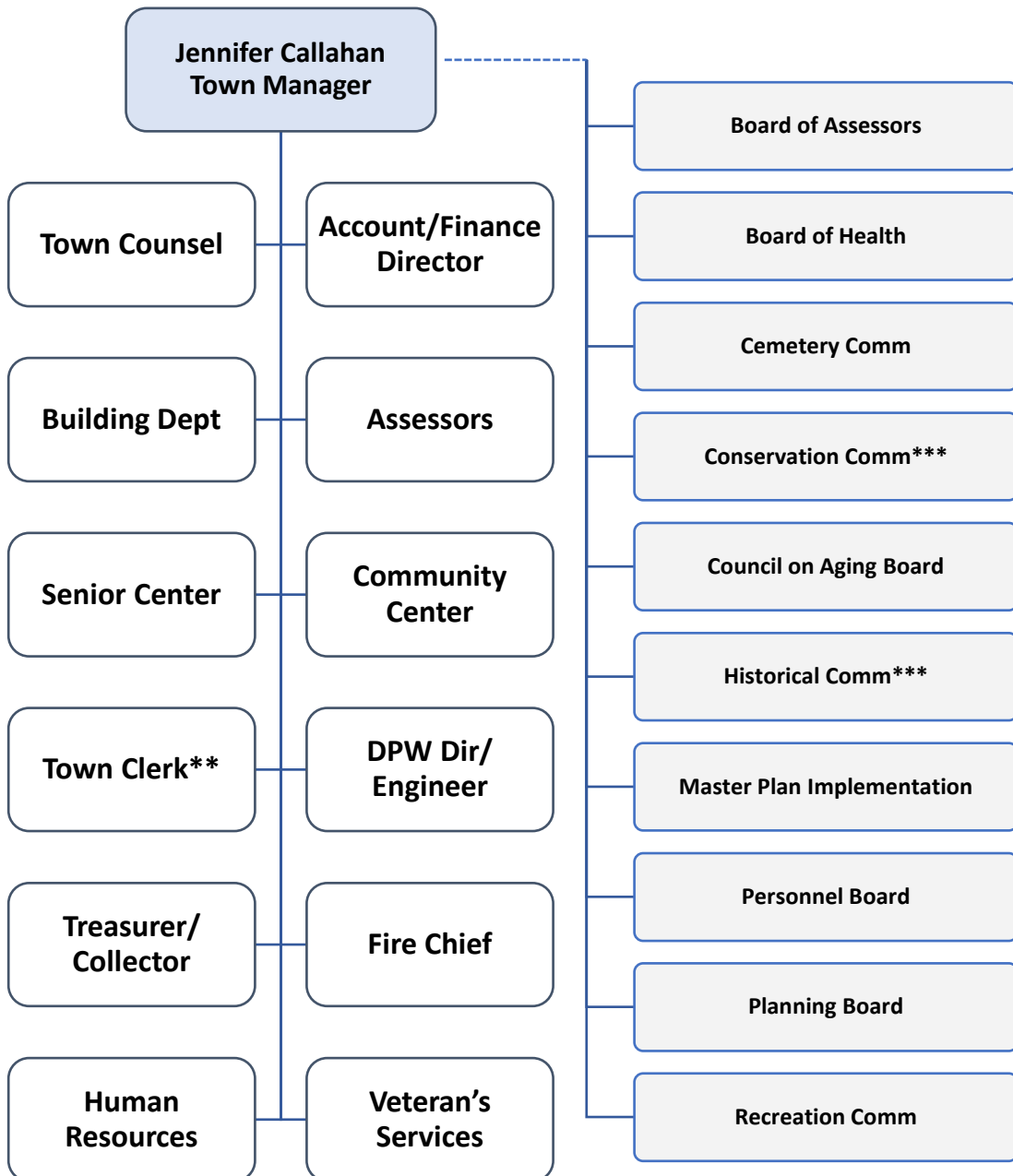
Updated Open Space and Recreation Plan



Newly Paved Hillcrest Circle  
One of over 20 roads resurfaced  
during fiscal year 2024!  
Source: Town of Oxford



## Town Manager Organizational Chart



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

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



## FY23 Accomplishments

- Apply for all relevant grant funding opportunities to offset town costs for capital and technical assistance projects and maximize non-local financial resources to support identified capital, building maintenance, and planning improvements.
- Execute annual Capital Plan of \$3.7M in projects to improve town-wide infrastructure, reduce overall replacement costs, and provide timely upgrades to extend useful years of life of existing infrastructure.
- Comply with all federal requirements and reporting in using federal COVID-19 grant funding.
- Implement Communications Plan by upgrading the Town website for enhanced user experience and improved dissemination of public information and increased engagement among residents and businesses.
- Implement new economic development, workforce and affordable housing initiatives.
- Improve Parks & Recreation areas and significantly increase community events.
- Implement new customer-focused online permit software for inspectional services, continue document scanning initiative and conduct major records purge of nonessential files.

## FY24 Accomplishments/Goals

**Goal #1:** Continue to encourage economic development and improve the appearance of the downtown area. Host a series of job fairs to provide the community with career opportunities and assist businesses with staffing needs. Implement micro-grant storefront improvement program for local businesses. *Status: In Process*

**Goal #2:** Execute annual Capital Plan of over \$2.5M in funding and enhance output of DPW with respect to Capital Projects. Improve town-wide infrastructure to reduce overall replacement costs and provide timely upgrades to extend the useful years of life of existing infrastructure. Add additional staffing to DPW to supplement existing staff and enhance project management and completion. Implement new Project Management methods to improve tracking and better manage approved projects of the 5 Year Capital Improvement Plan. *Status: Completed*

**Goal #3:** Increase transparency in governmental operations. Research, solicit, and purchase software to integrate with the Town's Financial software and the Town website to securely make payable information available to the public. *Status: Completed*

**Goal #4:** Address aging buildings and infrastructure issues and increase the level of roadway improvements. Implement new and updated Pavement Management program. Maintain roads, bridges, dams, buildings, parks etc. Diversify funding for capital projects to address infrastructure issues. Complete year one projects of the Pavement Management Plan, publish upcoming projects, and completed number of streets in plan. *Status: Completed and ongoing*

**Goal #5:** Increase new growth and tax revenues by improving permit processing and data collection. Reorganize Land Management Office staffing and add Data Collection Clerk to Assessor's Office. *Status: Completed*





Dorothy  
Taft  
Barre  
Park  
Source:  
Town of  
Oxford

French River  
Welcome  
and  
Interpretive  
Center  
Source: Town  
of Oxford



ADA  
Walkway  
at Joslin  
Park  
Source:  
Town of  
Oxford





## FY25 Goals

Goal #1	Objective	Measurement	Timing
Implement and upgrade information technology to increase community engagement.	Optimize resident use of See-Click- Fix	Implementation of software for resident requests – to be measured in the number of calls successfully requested and addressed through the software	6/30/2025
	Complete website redesign and roll it out	Create and make a new website available to the public with enhanced features to increase website traffic and engagement	
	Institute the Open Check software to enhance financial transparency to residents	Integrate reporting software with our existing financial software to automate and make accounts payable records available online to the public	

Goal #2	Objective	Measurement	Timing
Address Infrastructure deficiencies	Community Center upgrades to address energy efficiency	The number of improvements made such as weatherization, window & door replacements and general building upgrades	6/30/2025
	Work with the School Department to address a major borrowing initiative for school repairs	Successfully implement funding initiatives for school repairs, recruit a Project Manager and start the design and construction phases of the project(s)	

Goal #3	Objective	Measurement	Timing
Execute annual Capital Plan of \$2M 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	6/30/2025

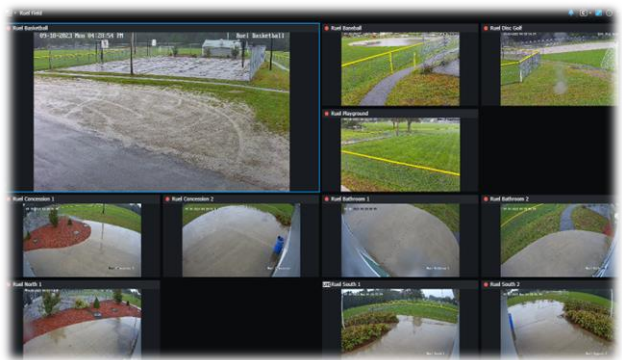


## FY25 Goals, Continued

Goal #4	Objective	Measurement	Timing
Enhance economic opportunities with a focus on small businesses and vacant properties.	Survey small business owners	The number of surveys completed and returned	6/30/2025
	Produce an economic development plan	Deliverable of the completed plan	
	Host a forum of economic development stakeholders including small business owners and owners of current commercial vacancies	Success will be measured by the number of attendees at the economic development forum	
	Produce a promotional website video to showcase Oxford's business-friendly attributes and community characteristics to attract economic development	Promotion video to be completed and implemented in an expedited fashion	
	Address Vacant Commercial Blight	The number of initiatives implemented that focus on reducing blighted properties	



Senior Center Roof Replacement  
Source: Town of Oxford



Camera Installation at Ruel Field  
Source: Town of Oxford



## FY25 Budget

<b>Town Manager</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
1 FTE Town Manager-Per Contract	142,546	205,755	184,455	192,675	202,309
2 FTE Assistant Town Manager	27,654	90,282	187,216	225,662	240,331
1 FTE Administrative Support Staff	120,261	73,768	68,855	Moved to Selectman	
Contractual Stipends - Town Manager	4,960	14,463	16,148	15,200	17,100
<b>Total Salaries</b>	<b>295,421</b>	<b>384,268</b>	<b>456,674</b>	<b>433,537</b>	<b>459,740</b>
<b>Services &amp; Supplies</b>					
Professional Services (Engineer, Architect, Testing, etc)	15,516	8,815	11,312	20,000	10,000
Supplies & Misc, Cell Phone Reimbursement	1,526	1,503	3,732	2,000	1,500
Travel	-	2,509	3,706	1,500	1,000
Community Communications & Announcements	-	-	112	-	2,500
Professional Development	2,527	2,126	5,463	5,000	
<b>Total Service &amp; Supplies</b>	<b>19,569</b>	<b>14,953</b>	<b>24,325</b>	<b>28,500</b>	<b>15,000</b>
<b>Total Town Manager</b>	<b>314,990</b>	<b>399,221</b>	<b>480,999</b>	<b>462,037</b>	<b>474,740</b>

<b>Legal Services</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Services &amp; Supplies</b>					
Legal Services	74,353	130,386	177,760	150,000	175,000
<b>Total Service &amp; Supplies</b>	<b>74,353</b>	<b>130,386</b>	<b>177,760</b>	<b>150,000</b>	<b>175,000</b>
<b>Total Legal Services</b>	<b>74,353</b>	<b>130,386</b>	<b>177,760</b>	<b>150,000</b>	<b>175,000</b>



Fire Headquarters Roof Replacement  
Source: Town of Oxford



## FY25 Budget, Continued

<b>Board of Selectmen</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Dept Request</b>	<b>FY25 Manager</b>
<b>Salaries</b>						
1 Chair @ \$2,500 Annually	5,500	13,320	7,920	10,500	10,500	10,500
4 Members @ \$2,000 Annually			-			
1 FTE Executive Assistant	-	-	-	72,371	73,872	71,516
.5 FTE Administrative Assistant	1,246	-		25,000	26,769	26,769
Part Time Recording Clerk			4,412	-	5,000	5,000
<b>Total Salaries</b>	<b>6,746</b>	<b>13,320</b>	<b>12,332</b>	<b>107,871</b>	<b>116,141</b>	<b>113,785</b>
<b>Services &amp; Supplies</b>						
Town Meeting Materials	3,251	1,995	3,540	4,000	4,000	3,500
Professional Services	2,260	4,504	13,145	10,000	15,000	10,000
Supplies & Misc	831	1,009	1,514	1,500	1,500	1,500
Travel	-	-	829	2,000	2,000	2,000
Public Notices and Hearings/One Year Newspaper Subscription	-	36	50	650	650	650
Professional Development	2,346	2,393	450	2,500	2,500	2,000
Commendations		-	-	1,000	1,000	1,000
Town Report Publication Cost	2,172	1,368	1,683	2,500	2,500	2,500
<b>Total Service &amp; Supplies</b>	<b>10,860</b>	<b>11,305</b>	<b>21,211</b>	<b>24,150</b>	<b>29,150</b>	<b>23,150</b>
<b>Total Selectmen</b>	<b>17,606</b>	<b>24,625</b>	<b>33,543</b>	<b>132,021</b>	<b>145,291</b>	<b>136,935</b>



# Accounting

Contact Information	Phone & Email	Location
Katie McKenna Finance Director	508-987-6038 ext. 1020 <a href="mailto:kmckenna@oxfordma.us">kmckenna@oxfordma.us</a>	Memorial Hall, Second Floor 325 Main Street Oxford, MA 01540

## Mission Statement

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

## Department Description

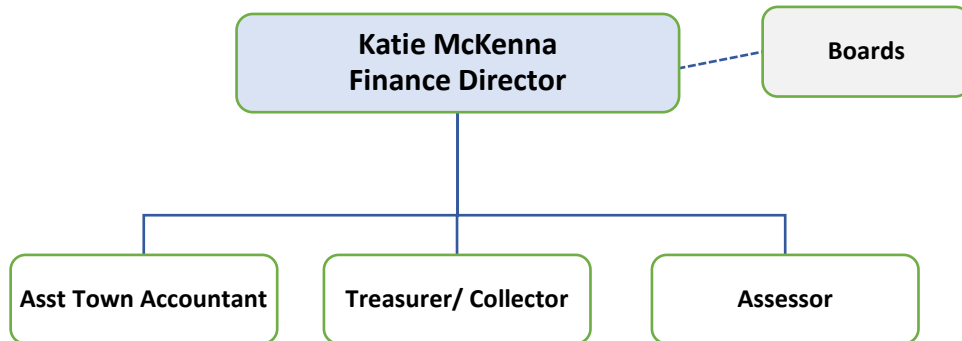
The office serves as an internal service department processing all invoices and reviewing all payrolls; reconciling cash, receivables and special fund balances with the Treasurer/Collector; assisting/advising the Town Manager on financial matters, specifically, budgetary, M.G.L.'s, and Town Meeting warrant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



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



## Accounting Department Organizational Chart



### FY23 Accomplishments

- Completed and submitted the FY23 GFOA Budget Document on June 22, 2022.
- Updated and maintained information on the Accounting page of the Town's website.
- Free Cash for July 1, 2022 was certified with the Massachusetts Department of Revenue at \$3,178,740 and Sewer/Water Retained Earnings of \$250,875/\$297,930 on September 1, 2022.
- Schedule A was submitted and approved by the Department of Revenue by September 14, 2022.
- Worked with the independent auditor, Roselli, Clarke & Associates, to complete the audit of the Town's financials by October 31, 2022.

### FY24 Accomplishments

- **Goal #1:** Submit FY24 GFOA Budget Document. *Status: Complete, submitted June 7, 2023, Received award September 20, 2023.*
- **Goal #2:** Effectively communicate information on Town's webpage. *Status: Complete and Ongoing*
- **Goal #3:** Submit timely reporting to the state (Balance Sheet, Schedule A). *Status: Complete and Ongoing*
- **Goal #4:** Complete a successful audit without any material findings *Status: Complete and Ongoing*



## FY25 Goals

Goal #1	Objective	Measurement	Timing
Submit GFOA Budget Document	Submit GFOA document by deadline	On-time submission and receipt of GFOA award	6/30/2025

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	6/30/2025

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	6/30/2025

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	6/30/2025

## Departmental Trends

Description	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 NF
<b>Stabilization</b>	564,433	1,027,619	1,472,019	1,688,180	1,993,172	2,313,501
<b>Capital Stabilization</b>	-	-	200,199	294,273	404,321	518,769
<b>OPEB</b>	4,240,910	4,408,406	5,666,289	4,915,919	5,370,082	5,707,310
<b>Free Cash (7/1/yy)</b>	1,638,253	1,415,482	2,155,105	3,441,729	3,178,740	2,598,518
<b>Prop 2/12 Increase</b>	555,941	581,973	603,166	625,772	649,674	679,229
<b>New Growth</b>	485,354	265,736	301,063	330,333	541,333	286,669
<b>Excess Levy</b>	359,498	4,823	15,245	61,637	128,659	11,699





## FY25 Budget

Accounting	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
1 FTE Finance Director/Town Accountant	104,379	106,647	110,768	115,303	122,238
1 FTE Assistant Town Accountant	62,389	64,046	67,505	70,686	73,706
<b>Total Salaries</b>	<b>166,768</b>	<b>170,693</b>	<b>178,273</b>	<b>185,989</b>	<b>195,944</b>
<b>Services &amp; Supplies</b>					
Professional Services - Audit, Actuarial (OPEB)	51,500	56,500	52,000	60,500	61,000
Supplies & Misc	369	1,460	313	500	500
Travel	-	-	37	600	500
Professional Development	640	185	795	2,500	2,000
<b>Total Service &amp; Supplies</b>	<b>52,509</b>	<b>58,145</b>	<b>53,145</b>	<b>64,100</b>	<b>64,000</b>
<b>Total Finance Department-ACCOUNTING</b>	<b>\$219,277</b>	<b>\$228,838</b>	<b>\$231,418</b>	<b>\$250,089</b>	<b>\$ 259,944</b>



The old High School received assistance from numerous New Deal programs during the 1930s. In 1933 the Civil Works Administration (CWA) painted and decorated the school building, a project continued under the federal Emergency Relief Administration.

The building, now known as the Norman J. LeBlanc, Sr., Memorial Building, now houses private offices.

Source: <https://livingnewdeal.org/sites/old-high-school-oxford-ma/>



## Assessors

Contact Information	Phone & Email	Location
Alex Sendzik Assessor	508-987-6038 x1051 <a href="mailto:assessor@oxfordma.us">assessor@oxfordma.us</a>	Town Hall 325 Main Street Oxford, MA 01540

### Mission Statement

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

### Department Description

The Department strives to achieve its mission by:

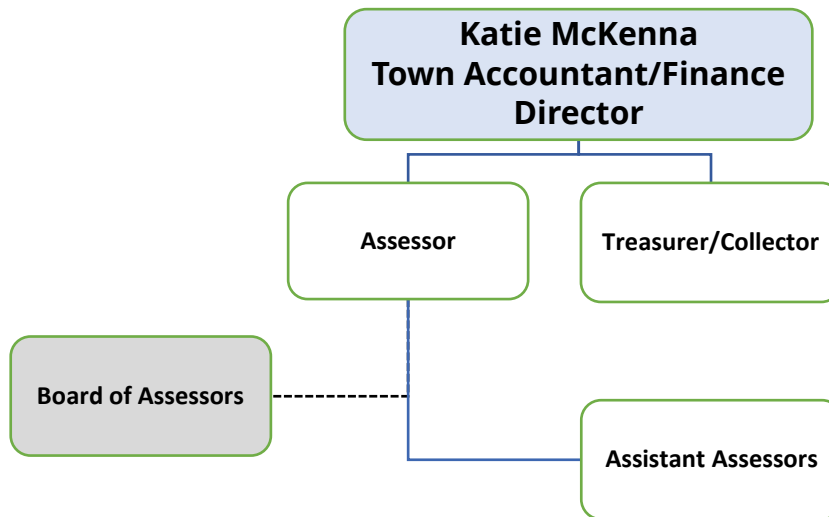
- Ensuring all classes of property are valued fairly and assessed equitably;
- Processing abatements and exemptions on real and personal property tax bills and motor vehicle excise tax bills;
- Conducting cyclical and building permit visits to real property;
- Updating ownership of real property with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



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



## Finance Department - Assessors Organizational Chart



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

### FY23 Accomplishments

- **Goal #1** Hire replacement for retiring staff.
- **Goal #2** Train and reinforce training for two new staff members.
- **Goal #3** Complete the 5-year certification cycle per DOR standards for revaluation or real and personal property.
- **Goal #4** Timely setting of the Tax Rate.
- **Goal #5** Hired a new Principal Assessor.
- **Goal #6** Caught up on major building permits

### FY24 Accomplishments

- **Goal #1** Hire Data Collector. *Status: Completed and Ongoing*
- **Goal #2** Catch up and improve Permit Process/Sales Inspections. *Status: Implementing automatic permit uploading. Caught up on big value permits. Small value permits Status: ongoing. Sales inspections done in timely fashion*
- **Goal #3** Supplemental Bills. *Status: Complete. \$ 14,452.91 collected for FY23*



## FY25 Goals

Goal #1	Objective	Measurement	Timing
Field/GIS review of chapter land	To review the accuracy of Chapter Land applications and update accounts	Have accurate data on Chapter Land accounts	Ongoing
		DOR inspection schedule protocol	

Goal #2	Objective	Measurement	Timing
Catch up and improve Cyclical Inspection Program	All properties must be inspected every 10 years. Now that we are caught up on back permits and sales, we can focus on that	Inspection Reports	Ongoing
		Get within the DOR regulations for cyclical inspection program	

Goal #3	Objective	Measurement	Timing
Continue to improve office procedures	Continue to tweak Standard Operating Manual. The office will have two new employees, we all need to be on the same page and a cohesive unit	Standard Operating Manual will be complete	Ongoing
		Continue to serve the public in the timely and friendly manner they are accustomed with	

## Departmental Trends

Description	FY19	FY20	FY21	FY22	FY23
Number of approved and processed statutory exemptions	124	208	177	180	178
Value of approved and processed statutory exemptions	163,628	173,569	167,342	169,419	176,060
Number of personal property tax abatements	3	4	0	0	0
Value of personal property tax abatements	3,003	121,199*	0	0	0
Number of real estate tax abatements	19	43	15	20	40
Value of real estate tax abatements	31,557	48,227	21,939	27,921	47,881
Number of motor vehicle excise tax abatements	475	603	234	403	472
Value of motor vehicle excise tax abatements	68,011	61,642	27,259	44,431	48,534



## FY25 Budget

<b>Assessors</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
Board of Assessors-2 Members, semi annual stipends	1,000	750	1,000	1,000	1,000
1 FTE Assessor	85,211	86,463	77,829	90,389	92,245
1 FTE Assistant Assessor	110,343	85,862	56,664	60,733	56,207
1 FTE Senior Clerk/Data Collector	-	-	-	40,000	40,000
Support Staff - Temporary	5,273	9,587	-	-	-
<b>Total Salaries</b>	<b>201,827</b>	<b>182,662</b>	<b>135,493</b>	<b>192,122</b>	<b>189,452</b>
<b>Services &amp; Supplies</b>					
Updates to Digitized Maps - Cartographic Associates	4,000	4,000	25,375	4,500	4,500
Professional Services - Consulting for Commercial, Industrial, and Personal Property	17,360	17,953	75,212	41,400	34,400
Supplies & Misc	1,542	1,750	472	3,000	2,000
Abstracts and Deeds -Commonwealth of MA	48	68	188	-	
Travel	-	-	742	800	1,000
Professional Development	360	225	1,366	2,000	3,000
<b>Total Service &amp; Supplies</b>	<b>23,310</b>	<b>23,996</b>	<b>103,355</b>	<b>51,700</b>	<b>44,900</b>
<b>Total Finance Department-ASSESSING</b>	<b>225,137</b>	<b>206,658</b>	<b>238,848</b>	<b>243,822</b>	<b>234,352</b>



## Treasurer/Collector

Contact Information	Phone & Email	Location
Cheyenne Cusson Treasurer/Collector	508-987-6038 option #2 <a href="mailto:tc@oxfordma.us">tc@oxfordma.us</a>	Memorial Hall, First Floor 325 Main Street Oxford, MA 01540

### Mission Statement

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

### Department Description

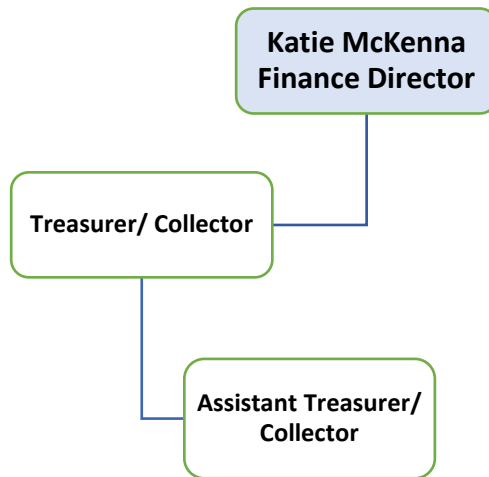
The Treasurer/Collector department primary functions are:

- 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 timely disbursement of all warrants for payment to vendors, town employees and retirees
- Processing of bi-weekly payroll for all town and school employees; and
- Managing the Town's debt program





## Finance Department – Treasurer/Collector Organizational Chart



### FY23 Accomplishments

- Completed FY22 Tax Takings in October 2022. As of November 2023 only 13 properties left out of the original 42 taken remain in tax title.
- Assistant Collector Certification achieved

### FY24 Accomplishments

- **Goal: #1** Timely Process of Tax Takings. *Status: Completed on October 18, 2023*
- **Goal: #2** Hold Town Auction. *Status: Successful auction of 2 properties in August 2023*
- **Goal: #3** File Tax Title Properties in Land Court. *Status: Completed. 5 Properties filed in July 2023. 4 properties filed in October 2023.*





## FY25 Goals

Goal #1	Objective	Measurement	Timing
Timely processing of FY24 Tax Takings	Improve collection efforts and speed of repayment by processing the FY24 Tax Takings earlier in the year	100% of properties to be removed from FY24 tax rolls and transferred to tax title	8/1/24-11/1/24

Goal #2	Objective	Measurement	Timing
Hold Town Auction	To obtain one-time revenues for the town and to put properties back on the tax rolls	Expedite the auction process by working with counsel and our auctioneer to plan as soon as properties have received foreclosure status from land court	7/1/24-6/30/25

Goal #3	Objective	Measurement	Timing
Treasurer Certification	Have the Treasurer/Collector become certified by the Massachusetts Collector Treasurer Association	Pass exam certification	7/1/24-12/31/24

## Departmental Trends

Description	FY2019	FY2020	FY2021	FY2022	FY2023
Excise Bills Mailed	16,507	16,488	17,056	16,748	16,562
Real Estate Collection % Through Fiscal Year	97%	93%	99%	99%	99%
Total Real Estate/Personal Property Bills Mailed	11,778	11,780	11,788	11,807	11,830
Total Number of Properties Added to Tax Title	31	28	42	22	29
Total Amount Collected Through Tax Title Process	\$36,621	\$184,198	\$219,725	\$279,006	\$126,426



## FY25 Budget

<b>Treasurer/Collector</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
1 FTE Treasurer/Collector	71,092	73,601	80,491	90,389	76,082
1 FTE Assistant Treasurer Collector	44,795	51,024	53,540	58,940	69,639
1 FTE Senior Clerk	1,698	-		-	
<b>Total Salaries</b>	<b>117,585</b>	<b>124,625</b>	<b>134,031</b>	<b>149,329</b>	<b>145,721</b>
<b>Services &amp; Supplies</b>					
Professional Services	32,858	36,335	3,992	4,650	44,850
Banking Fees	200	200	200	400	400
Supplies & Misc	739	703	1,095	1,100	1,100
Special Forms	-	-	-	300	300
Travel	-	486	584	600	600
Professional Development	180	1,073	430	1,740	1,740
Surety Bond/Insurance	796	420	1,862	3,400	3,400
Tax Title	65,082	45,689	34,463	35,000	35,000
Bond Fees	3,100	780	2,550	4,000	4,000
<b>Total Service &amp; Supplies</b>	<b>102,955</b>	<b>85,686</b>	<b>45,176</b>	<b>51,190</b>	<b>91,390</b>
<b>Department - TREASURER/COLLECTOR</b>	<b>220,540</b>	<b>210,311</b>	<b>179,207</b>	<b>200,519</b>	<b>237,111</b>



## Human Resources

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

### Mission Statement

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

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

### Department Description

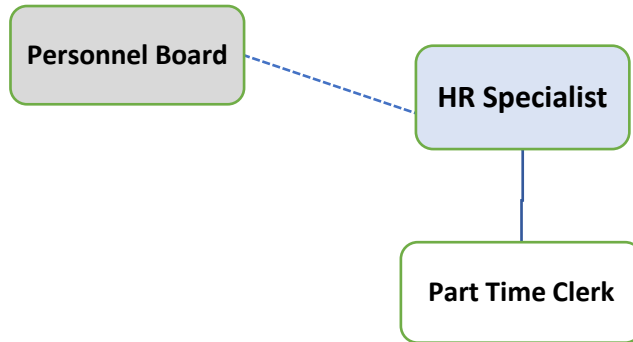
The HR/Payroll department primary function are:

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





## Human Resources Organizational Chart



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

### FY23 Accomplishments

- Implementation of Training Program through MIIA platform was implemented. All employees completed the Sexual Harassment Training through the platform. The MIIA platform was also introduced to the seasonal employees. All seasonal employees received training in Mandatory Reporting, HIPAA and Coaching.
- In Harpers a database was created to store and update all Retiree information, i.e, Insurance plans, Pension, Medicare numbers, etc., resulting in the elimination of multiple outdated spreadsheets.

### FY24 Accomplishments

- **Goal #1** Coordinate new Training Program with Performance Evaluation to develop our current staff. Each employee should be tasked with 2 Trainings annually that are aligned with their current job responsibilities. *Status-ongoing*
- **Goal #2** Complete Employee Handbook. *Status-ongoing*



## FY25 Goals

Goal #1	Objective	Measurement	Timing
Incorporate training assignments into Performance evaluation	Continue to educate our employees by assigning specific trainings for them to complete annually	Through the MIIA Portal HR will be able to track results of assignments. If not completed should affect overall performance review-	7/1/24-ongoing

Goal #2	Objective	Measurement	Timing
Completion of Employee Handbook	To update last version of the Handbook which has not been revised since December of 2018		1/1/2024

## FY25 Budget

Human Resources	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
1.0 FTE HR Specialist	82,664	85,375	88,627	92,080	97,905
.5 FTE Payroll/Benefits Coordinator	-	48,058	2,387	-	30,000
.35 FTE Administrative Assistant	20,398	12,523	-	-	-
<b>Total Salaries</b>	<b>103,062</b>	<b>145,956</b>	<b>91,014</b>	<b>92,080</b>	<b>127,905</b>
<b>Services &amp; Supplies</b>					
Professional Services	Moved from Treasurer/Collector Bu			40,200	10,000
Pre Employment Physicals	3,215	6,252	4,413	2,000	4,000
Supplies & Misc	4,276	4,698	8,135	3,000	3,500
Travel	-	711	53	500	1,000
Professional Development	952	1,331	2,065	7,500	9,000
<b>Total Services &amp; Supplies</b>	<b>8,443</b>	<b>12,992</b>	<b>14,666</b>	<b>53,200</b>	<b>27,500</b>
<b>Total Human Resources</b>	<b>111,505</b>	<b>158,948</b>	<b>105,680</b>	<b>145,280</b>	<b>155,405</b>



## Town Clerk

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

### Mission Statement

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

### Department Description

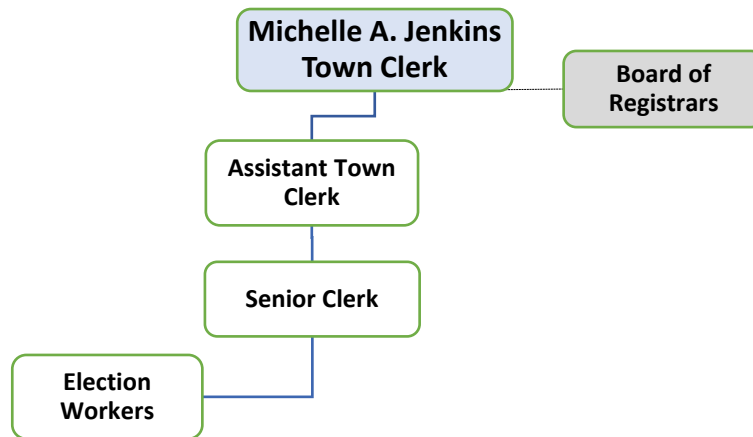
The Town Clerk's Office is the HUB of a community. The primary functions are as follows:

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





## Town Clerk Organizational Chart



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

## FY23 Accomplishments

- Utilized the Senior Work Off Program which assisted enormously with various projects
- Implemented the use of Poll Pads at all Elections which has proven to save valuable time when checking in voters.
- A complete overhaul of the vault was done. All documents past the retention deadline were discarded. Any documents or non-vital information not required to be stored in a fireproof were removed in order to maximize much needed space for essential documents.
- Brought in an archival specialist who has identified the permanent records that are in the most need of preservation.

## FY24 Accomplishments

**Goal #1:** Improve the integrity of Historical Records to ensure longevity of the documents. *Status: Moved to FY25*

**Goal #2:** Improve access and transparency by codifying all legislation. *Status: Moved to FY25*

**Goal #3:** Acquire the maximum protection for Vital Records. *Status: Moved to FY25*

**Goal #4:** Move older documents from the upstairs vault to the downstairs vault. *Status: Moved to FY25*





## FY25 Goals

Goal #1	Objective	Measurement	Timing
Historical Records Preservation	Improve the integrity of Historical Records to ensure longevity of documents	Secure the necessary funds to transition some of the Towns records	7/1/2024-6/30/2025
		#/% of records transitioned to improved storage system	

Goal #2	Objective	Measurement	Timing
Codification of the Towns By-Laws and Charter	Improve access and transparency by codifying all legislation	Secure the necessary funds for Codification Services	7/1/2024-6/30/2025

Goal #3	Objective	Measurement	Timing
Vital Records Storage Binders	Acquire the maximum protection for Vital Records	Secure the necessary funds to purchase Perma/Dur Records Storage Binders for Birth, Death and marriage Certificate	7/1/2024-6/30/2025

Goal #4	Objective	Measurement	Timing
Move older documents from the upstairs vault to the downstairs vault	More room is needed to store the most recent minutes, so older minutes need to be boxed and labelled and stored in the lower vault	More room upstairs is needed to store the most recent permanent records	7/1/2024 – 6/30/2025



## FY25 Budget

<b>Town Clerk</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
1 FTE Town Clerk	69,136	87,927	92,234	95,832	100,017
1 FTE Assistant Town Clerk	55,421	64,916	22,029	52,000	67,574
.5 FTE Senior Clerk	35,298	31,333	46,383	25,000	25,000
Registrars	2,818	3,000	3,417	3,500	3,500
Election Clerks	32,828	13,203	22,962	20,000	35,000
<b>Total Salaries</b>	<b>195,501</b>	<b>200,379</b>	<b>187,025</b>	<b>196,332</b>	<b>231,091</b>
<b>Services &amp; Supplies</b>					
Professional Services	-	-	-	-	20,000
Equipment Maintenance	2,651	209	4,500	4,050	4,800
Supplies & Misc	12,146	11,045	9,454	11,500	12,000
Travel	-	283	980	1,025	1,200
Professional Development, Bonds	440	1,980	1,260	2,070	2,200
Police Outside Details for Elections	4,216	951	3,912	2,000	4,500
Election Lunches/Dinners for Election Workers/Constables	1,229	727	923	650	1,300
<b>Total Services &amp; Supplies</b>	<b>20,682</b>	<b>15,195</b>	<b>21,029</b>	<b>21,295</b>	<b>46,000</b>
<b>Total Town Clerk</b>	<b>216,183</b>	<b>215,574</b>	<b>208,054</b>	<b>217,627</b>	<b>277,091</b>

## Departmental Trends

<b>Description</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
Total Receipts	52,751	46,686	39,787	49,998	65,306
Total Credit/Debit/E-Check	6,826	9,850	6,318	9,484	6,890
% Credit/Debit/E-Check	13%	21%	16%	19%	11%
Total Vital Records Receipts	14,135	10,460	12,859	14,520	14,326
Total Dog/Cat License Receipts	14,490	11,248	8,359	29,970	22,214



## Land Management

Contact Information	Phone & Email	Location
Patrick Dahlgren, Building Commissioner Eric Rumsey, Director of Planning	508-987-6038 <a href="mailto:pdahlgren@oxfordma.us">pdahlgren@oxfordma.us</a> ; <a href="mailto:erumsey@oxfordma.us">erumsey@oxfordma.us</a>	Town Hall, Second Floor 325 Main Street Oxford, MA 01540

### Mission Statement

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

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

### Department Description

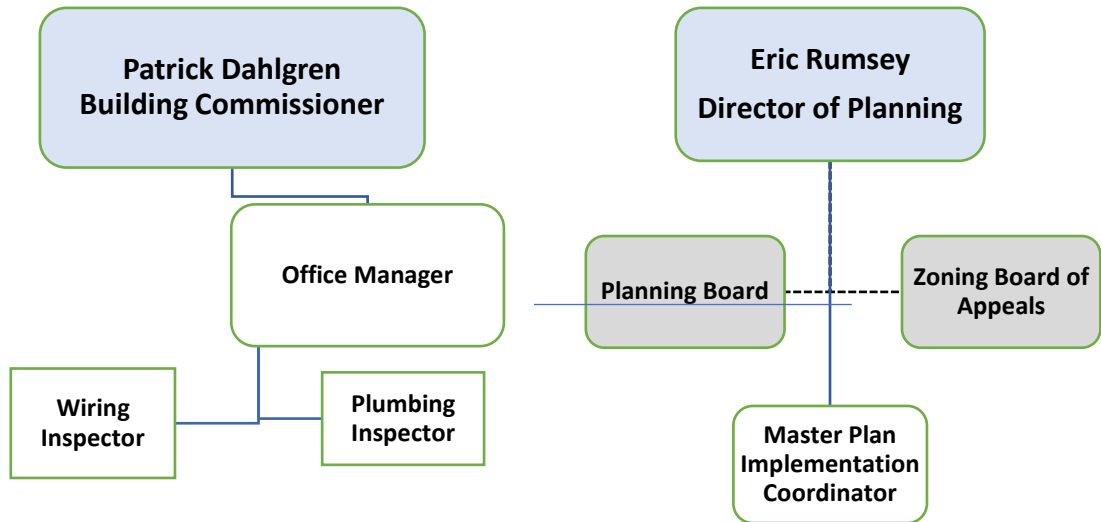
The Department performs the following functions:

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

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



## Land Management Organizational Chart



### FY23 Accomplishments

- Streamline Processes to increase efficiency.
- Support the redevelopment of vacant and blighted properties.
- Ensure public safety around all building and structures is a joint responsibility.

### FY24 Accomplishments

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



## FY25 Goals

Goal #1	Objective	Measurement	Timing
Streamline Processes to increase efficiency	Improve permit tracking software abilities. OPENgov. Procure Nearmap mapping service	Secure funding to procure outside services to enhance the existing system	07/01/24 – 06/30/25
		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	07/01/24 – 06/30/25
		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	07/01/24 – 06/30/25
		Number of technical review consultations	

Goal #4	Objective	Measurement	Timing
Update the Town's Subdivision Rules & Regulations Update Zoning Bylaw and Planning Board Forms	Updated Subdivision Rules and Regulations Update Zoning Bylaw Produce new forms for Planning Board	Form Subcommittee to draft Bylaws and regulations	7/1/24- 6/30-25
		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/ 24 - 12/31/25
		Plan approved by State	



## FY25 Budget

Land Management	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
2 FTE Administrative Assistants	48,906	48,671	91,262	105,000	111,313
1 FTE Office Manager	-	-	-	71,380	-
1 FTE Director of Planning and Economic Development	63,329	98,575	25,430	65,000	92,017
.5 FTE Planning Assistant	54,292	56,809	53,499	-	27,000
1.7 FTE Building Commissioner	38,477	88,941	90,920	124,834	150,000
Board of Health Stipend	1,500	1,500	1,500	1,500	1,500
1 FTE Director of Public Health	34,038	65,761	93,905	97,542	101,465
Nursing Services	352	-	17,307	29,407	-
<b>Total Salaries</b>	<b>240,894</b>	<b>360,257</b>	<b>373,823</b>	<b>494,663</b>	<b>483,295</b>
<b>Services &amp; Supplies</b>					
Professional Services	48,299	11,100	5,522	13,130	14,000
Supplies & Misc	9,014	1,299	820	3,700	4,000
Travel	2,208	440	698	800	800
Advertising	1,166	1,173	564	700	800
Professional Development	864	1,731	2,423	3,895	4,000
Equipment	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>61,551</b>	<b>15,743</b>	<b>10,027</b>	<b>22,225</b>	<b>23,600</b>
<b>Total Land Management</b>	<b>302,445</b>	<b>376,000</b>	<b>383,850</b>	<b>516,888</b>	<b>506,895</b>

## Departmental Trends

Description	FY2019	FY2020	FY2021	FY2022	FY2023	FY2023
Building Permits	537	482	625	739	748	748
Zoning Determination Requests	88	70	105	42	75	75
Building Inspections	540	645	631	703	715	715
Wiring Inspections	1322	523	561	451	437	437



## Health Department

Contact Information	Phone & Email	Location
<b>Rike Sterrett</b> Director of Public Health Services	508-987-6045 ext 1034 <a href="mailto:rsterrett@oxfordma.us">rsterrett@oxfordma.us</a>	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



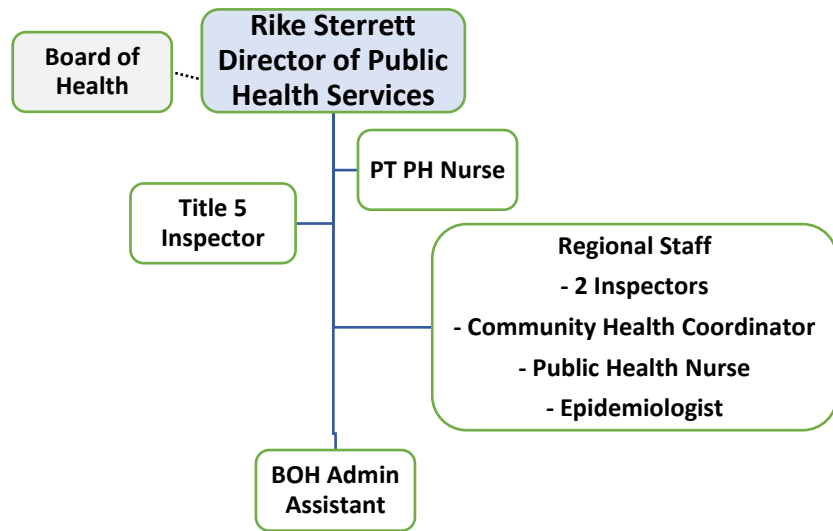


## Department Description

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





## FY23 Accomplishments

- Update food inspection program.
- Create an inspectional task force.
- Update Town permit and plan review applications.
- Update permitting fee structure.

## FY24 Accomplishments

- **Goal #1** Permit trailer parks in Town. *Status: Complete. Permits issue but further work on full compliance needed.*
- **Goal #2** Create a nuisance bylaw. *Status: Still in progress; did not pass Town Meeting In October 2023.*
- **Goal #3** Have at least two FDA Standards audited and verified. *Status: Complete. Three FDA Standards have been met and verified through outside audit.*
- **Goal #4** Update online permitting system. *Status: Complete. Using OpenGov for all permit applications.*
- **Goal #5** Provide our own vaccine for an in-house flu clinic. *Status: Complete. Held multiple flu clinics run by Town staff. Still need to apply for reimbursement from Mass Health and Medicare.*

## FY25 Goals

Goal #1	Objective	Measurement	Timing
Bring mobile home parks into full compliance.	Have mobile home parks inspected annually and submit payment for each mobile home on site.	All mobile home parks have been inspected and submitted proper payment to the Collector's office.	July 1, 2024 – June 30, 2025

Goal #2	Objective	Measurement	Timing
Have a seasonal Farmer's Market on the Commons	Build a sustainable, seasonal Farmer's Market to the Town of Oxford.	There are at least 5 Farmer's Market days between June-October.	January 1, 2024– December 31, 2024
		The Farmer's Market is paid for by sponsorship and vendors.	



## FY25 Goals Continued

Goal #3	Objective	Measurement	Timing
Have an additional FDA Standard audited and verified.	To fully meet at least four of FDA's nine retail program standards.	All required documents for each standard completed or maintained.	January 1, 2024 – December 31, 2024
		Have the standard audited.	
		Submit verification audit to FDA for approval.	
Goal #4	Objective	Measurement	Timing
Develop a strategic plan for the opioid settlement funds with the input of community members especially from those with lived experiences.	Have a developed plan on the different ways the opioid settlement funds will be used and have begun implementation.	Met with different stakeholders to discuss plans for spending the funds.	January 1, 2024 – June 30, 2025
		Conducted community outreach to those with lived experience.	
		Have a detailed plan for ways funds can be spent that also meet the settlement agreement.	
Goal #5	Objective	Measurement	Timing
Be eligible for vaccine reimbursement from MassHealth and Medicare.	Register the Town of Oxford to be eligible to get reimbursed for vaccinations for those insured by MassHealth and Medicare.	Complete all necessary insurance paperwork.	July 1, 2023 – June 30, 2025
		Receive approval email or letter for reimbursement.	

## Departmental Trends:

Description	FY2021	FY2022	FY2023
BOH Permits	350	368	315

## FY25 Budget

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



## Cable Access

Contact Information	Phone & Email	Location
Matthew DeCiero Media Production Coordinator	508-987-6038 ext. 1032 <a href="mailto:mdeciero@oxfordma.us">mdeciero@oxfordma.us</a>	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.

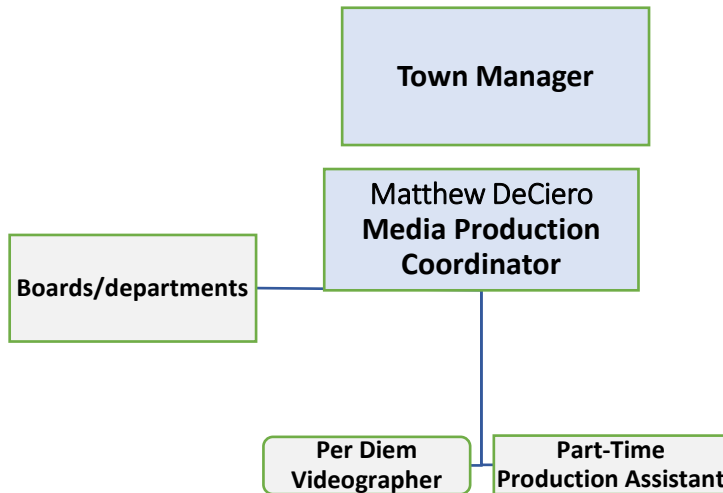
### Department Description

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



## FY23 Accomplishments

- Developed an online streaming and video archive platform.
- Updated and add additional links/helpful information to the Town Website PEG page.
- Created local community programming.
- Covered Special Town Meeting and various board meetings.
- All new Chapters feature to the VOD website where viewers can skip to agenda items throughout the meeting.
- Worked with Town Departments and Town Manager to post important messages to the message board in front of Town Hall. As well as update the Town's Facebook Page, the Town Website, and the cable access bulletin board.

## FY24 Accomplishments

- Hiring of a new Media Production Coordinator. *Status: Completed*
- Covering A.M. Chaffee and Clara Barton Elementary Holiday Concerts. *Status: Completed*
- Starting to record Breakfast with the Police Chief at the Senior Center. *Status: Completed and ongoing*



## FY25 Goals

Goal #1	Objective	Measurement	Timing
Community Video Tour Series	In conjunction with the Town Managers Office, create short videos highlighting what Oxford has to offer. Topics covered will be Economic Development, History, Culture, Recreation, Housing, & Quality of Life.	Episodes filmed and edited. Uploaded to VOD website and aired on cable.	1/1/2024-12/31/2024

Goal #2	Objective	Measurement	Timing
Partner with Town Departments to create a program series	Partner with town departments such as the library to create original programming on a consistent basis; such as a monthly book reading series.	Programs produced and uploaded to the VOD website for the community to watch.	7/1/2024-6/30/2025

Goal #3	Objective	Measurement	Timing
Purchase Mac Computers for Editing and workstations as well as Laptops, and other equipment, etc.	This will help stream line our work flow and cut reoccurring professional cost that are rising every year.	Should allow staff to quickly and efficiently complete editing assignments and allow for a better work flow allowing staff to cover more.	7/1/2024-6/30/2025



## FY25 Budget

<b>PEG ACCESS</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
1 FTE Media Production Coordinator	-	45,518		67,469	68,887
.5 FTE Production Assistant/Videograph	-			26,727	27,822
Per Diem Videographer	-	-		10,000	10,000
<b>Total Salaries</b>	<b>-</b>	<b>45,518</b>	<b>88,875</b>	<b>104,196</b>	<b>106,709</b>
<b>Services &amp; Supplies</b>					
Purchase of Services	-	474	60	-	-
Professional Services	-	4,055	3,472	6,000	10,000
Supplies & Misc	-	2,222	1,240	4,500	2,000
Equipment	-	43,151	49,161	45,000	41,000
<b>Total Services &amp; Supplies</b>	<b>-</b>	<b>49,902</b>	<b>53,933</b>	<b>55,500</b>	<b>53,000</b>
<b>Total PEG Access</b>	<b>-</b>	<b>95,420</b>	<b>142,808</b>	<b>159,696</b>	<b>159,709</b>

## Departmental Trends

<b>Description</b>	<b>CY2019</b>	<b>CY2020</b>	<b>CY2021</b>	<b>CY2022</b>
Charter Cable Subscribers	3,597	3,506	3,214	2,741
Meetings Filmed	Unknown	82	83	89
Town Events Filmed	Unknown	5	3	10
PEG Bulletins	Unknown	30	77	100
Message Board Messages	N/A	N/A	N/A	N/A





## **Public Safety**

**Police**

**Animal Control**

**Fire**

Emergency Operations Center



## Police

Contact Information	Phone & Email	Location
Michael K. Daniels Chief of Police	508-987-0156 <a href="mailto:mdaniels@oxfordpd.us">mdaniels@oxfordpd.us</a>	Oxford Police Department 503 Main Street Oxford, MA 01540

### Mission Statement

As part of Oxford's fabric, the men and women at the Oxford Police Department, strive for excellence in law enforcement. With a promise of honesty, decency, and accountability, we aim to deliver personalized expert services, protecting homes, property, and lives intertwined with ours. Our deep-rooted partnerships are not just professional but personal. We will achieve this mission by:

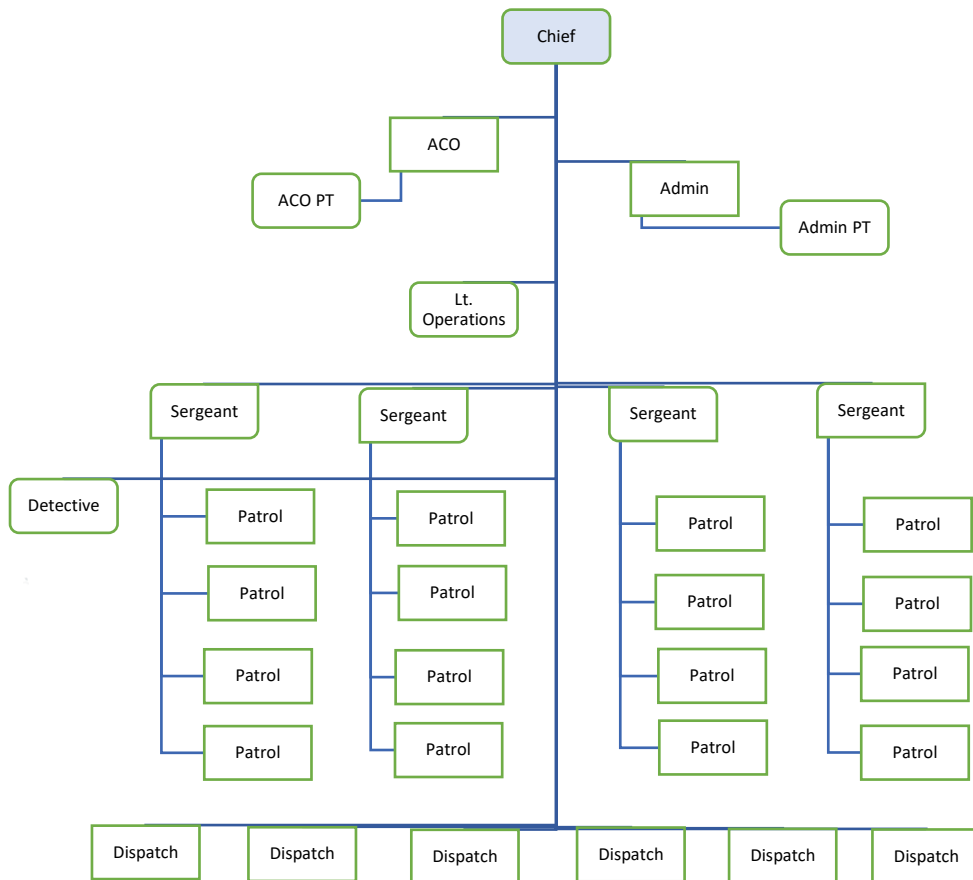
- Providing an enhanced level of public safety service that is second to none.
- Protecting and enhancing quality of life by studying and working to address public safety concerns.
- Prioritizing enhanced public safety, community engagement, accountability, employee growth and development.
- Providing a School Resource Officer(s) in the public schools to function as a liaison with school administration, Juvenile Court and the Department of Children and Families, interacting with students through educational programs and weekly presence in schools.

### Department Description

The Police Department is currently comprised of twenty-two (22) full time sworn officers, two (2) part time sworn officers, six (6) full time E-911 dispatchers, two (2) part time E-911 dispatchers, a full-time executive assistant to the Chief of Police, and a part time Senior Clerk.



## Police Department Organizational Chart





## FY24 Accomplishments

- *Goal 1: Continued to address Police Reform mandates and obtain certification for all Officers:* Officer Certification continued from (L – P). All Officers in this range have been recertified through post.
- *Goal 2: Maintain/increase the current staffing levels in anticipation of 23/24 retirements:* Chief Michael Daniels was hired to replace Chief Anthony Saad. After the removal of Civil Service, we were able to hire Officer Mark Harris and Officer Jeffrey White. Both Officers come to us with experience from other agencies.
- *Goal 3: Optimize grant funding:* The Department continues to leverage funding through grants. Oxford Police Department received \$30, 102.00 to Purchase new radios, and \$26,721.00 from EOPPS to assist with Traffic Enforcement and the purchase of speed measuring devices.
- *Goal 4: Transitioning to a new Police Department Administration with the retirement of Chief Saad, Lt. Marcelonis, and Detective LeBreton:* Chief Daniels was hired and began on September 5<sup>th</sup>. With Civil Service removed in October, the department was able to create new processes to hire and promote candidates throughout the organization. A hiring panel consisting of department staff was utilized to evaluate and hire Police Officer positions. Additional processes for promotion to Sergeant and Lieutenant were created to properly evaluate, knowledge, skills, abilities, and personnel traits.
- *Goal 5: Police Body Cameras:* Research and locate funding sources with an eye towards integration with existing platform: This process is ongoing and is expected to take shape in FY25.

## FY25 Goals

Goal #1	Objective	Measurement	Timing
Streamline and reduce hours spent on scheduling, payroll, and time management.	Automate time management and payroll processes to create efficiency and reallocate work hours to priority administrative functions.	Monitor workload before and after implementation.	7/1/24-6/30/25



## FY25 Goals, Continued

Goal #2	Objective	Measurement	Timing
Move all forms and documents utilized by the department to cloud based document management.	Make accessible to employees' roadside. Create a written directive system to implement, track, and disseminate policy.	Assess workflow and management efficiency.	7/1/24-6/30/25
		Track document archiving and revisions "live time"	

Goal #3	Objective	Measurement	Timing
Begin self assessment phase of accreditation through MPAC.	Assign Accreditation Manager (Admin Lt.). Update, rewrite, research new policies and procedures required for POST and Accreditation.	Begin Mock Assessment	7/1/24-6/30/25
		Achieve Certification (1 <sup>st</sup> Phase)	
		Continue path to Accreditation (final phase)	

Goal #4	Objective	Measurement	Timing
Restructure organization, streamline operations for efficiency.	Add second executive commander, create organizational efficiency and compliance with POST and MPAC standards.	Achieving Certification through MPAC with completion of Accreditation in FY26.	7/1/24-6/30/25

Goal #5	Objective	Measurement	Timing
Add Full Time School Resource Officer.	Collaborate with school officials to develop robust SRO program focused on enhancing relationships within the school community.	Evaluate the performance of the SRO.	6/30/2025
		Obtain feedback from community members.	

Goal #6	Objective	Measurement	Timing
Enhance presence within the community.	Work with fellow department heads to develop community programming to enhance the lives of our citizens.	Obtain Citizen feedback.	7/1/2024-6/30/2025
		Obtain feedback from other town departments.	



## FY25 Budget

Police	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
1 FTE Police Chief	138,539	141,984	145,857	150,000	166,050
2 FTE Lieutenant	105,175	109,790	115,954	118,247	240,000
4 FTE Sergeants	368,976	385,994	398,591	414,787	432,967
16 FTE Officers	1,147,397	1,146,579	1,239,408	1,313,642	1,304,862
6 FTE Dispatchers	240,256	241,265	261,024	339,515	353,705
Part Time Intermittent Officers	30,445	31,962	33,851	40,000	40,000
Part Time Dispatchers	21,004	21,014	4,065	22,000	-
Stipends	6,275	7,457	7,950	5,736	39,700
Police Overtime	74,256	121,103	119,187	110,000	115,000
Dispatch Overtime/Holiday	57,516	71,099	44,060	40,000	45,000
Fitness Stipend	21,600	21,000	23,100	20,000	23,000
Police Holiday	63,275	67,759	74,416	69,525	70,000
Court	2,522	13,312	16,216	12,000	14,000
Longevity Pay	7,125	8,250	9,900	8,250	10,000
1 FTE Executive Assistant to Police Chief	65,237	70,172	73,828	78,591	81,138
.5 FTE Clerical Support	17,800	15,145	22,551	20,432	22,479
<b>Total Salaries</b>	<b>2,367,398</b>	<b>2,473,885</b>	<b>2,589,958</b>	<b>2,762,725</b>	<b>2,957,901</b>
<b>Services &amp; Supplies</b>					
Electricity	30,911	40,851	22,685	40,000	35,000
Water/Sewer	3,345	3,409	1,941	3,500	3,500
Fuel (Heating & Generator)	6,378	7,900	8,306	8,000	8,000
Vehicle Maintenance	1,251	1,826	582	2,000	1,800
Radio/Equipment Maintenance	3,899	4,757	12,018	5,000	5,000
Physicals	1,078	1,827	140	2,000	2,000
Supplies & Misc	29,817	51,519	30,032	20,000	20,000
Uniforms	24,626	44,441	35,307	30,000	35,000
Prisoner Food	254	318	310	600	600
Dues	8,079	9,791	11,428	7,500	7,500
Education	2,042	4,365	619	5,000	5,000
Training	3,014	8,455	3,835	10,000	10,000
<b>Total Services &amp; Supplies</b>	<b>114,694</b>	<b>179,459</b>	<b>127,203</b>	<b>133,600</b>	<b>133,400</b>
<b>Capital</b>					
Equipment/Cruisers	87,700	97,447	173,613	60,000	80,000
<b>Total Capital</b>	<b>87,700</b>	<b>97,447</b>	<b>173,613</b>	<b>60,000</b>	<b>80,000</b>
<b>Total Police</b>	<b>2,569,792</b>	<b>2,750,791</b>	<b>2,890,774</b>	<b>2,956,325</b>	<b>3,171,301</b>



## Departmental Trends

Description	CY2019	CY2020	CY2021	CY2022	CY2023
Arrests	575	477	339	306	378
Incident Reports	758	692	509	518	561
Citations Issued	1,571	2,091	1207	1,346	1,098
Parking Violations	140	107	26	58	175
Accidents Investigated	361	238	253	340	293
Orders Served	96	70	79	98	98
License to Carry Permits Issued	420	429	417	309	323
Overall Calls for Service	31,873	28,611	28,928	28,673	35069

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.

Source: Town of Oxford







## Animal Control

Contact Information	Phone & Email	Location
Kathleen “Kelly” Flynn Animal Control Officer	508-987-6047 <a href="mailto:accontrol@oxfordma.us">accontrol@oxfordma.us</a>	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.

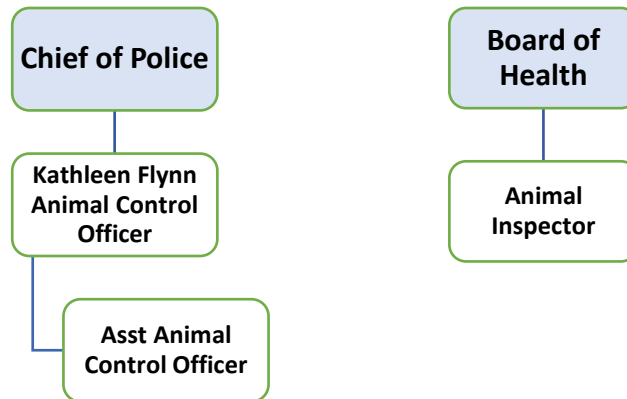
### Department Description

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



## FY23 Accomplishments

- Assistant Animal Control Officer, Ed Hart, was awarded the Massachusetts Animal Control Officer of the Year by the Massachusetts Society for Prevention of Cruelty to Animals and the Animal Rescue League of Boston.
- Oxford Animal Control was presented with a certificate by The Best Friends Network in recognition of achieving No-Kill status during the calendar year 2022 by exceeding a 90% save rate for dogs and cats.
- Oxford Animal Control was called upon to assist with several area communities when they were without an ACO for an extended period of time.
- We continued to achieve a high rate of licensed dogs and cats by working with the Town Clerks Office to follow up on delinquent owners.



## FY24 Accomplishments

- Goal #1: Develop several Power Point programs for educating young children and adults about what we do as Animal Control Officers as well as proper care of pets. *Status: We developed a power point program for school children as well as one more suited for adults. We have presented the program for adults and we look forward to presenting to the schools in the spring.*
- Goal #2: Develop a couple of informational campaigns to educate the public.(example; dogs in hot cars) *Status: We continue to educate the public with handouts on the effects of the heat on animals. We look forward to expanding this campaign through Facebook and sidewalk signs at store parking lots when the weather heats up.*
- Goal #3: Continue to actively encourage licensing of dogs and cats. *Status: We maintained our high level of licensing by pursuing delinquent pet owners by sending out citations and following up in court.*
- Goal #4: Cultivate a core group of volunteers that bring enrichment to the animals in the kennel. *Status: We have several new volunteers that bring a strong set of skills to enhance the quality of the lives of stray animals in the kennel.*
- Goal #5: Expand the use of our Facebook page. *Status: We have continued to successfully use the page to reunite lost pets with their owners. We are still in the process of using our social media platform to educate the public.*



Oxford ACO, Edward Hart, receiving the Massachusetts Animal Control Officer of the Year Award from the ARL of Boston and the MSPCA. Pictured left to right: Oxford ACO Kelly Flynn, Kara Holmquist-MSPCA, Oxford Town Manager Jen Callahan, ACO Ed Hart, Police Chief Anthony Saad (Ret.) and Allison Blank. Source: Town of Oxford



## FY25 Goals

Goal #1	Objective	Measurement	Timing
Search for grants to improve the quality of the lives of the stray animals held at the Oxford facility.	<ul style="list-style-type: none"><li>Multi-level cages for the stray cats to encourage movement and reduce boredom.</li><li>An out-door, fenced-in exercise/training area.</li></ul>	Completion of project.	7/1/24-6/30/25

Goal #2	Objective	Measurement	Timing
Develop a more efficient Animal Intake computer program..	Include a picture of each animal for our records and reduce paper usage.	Completion of the program.	7/1/24-6/30/25

Goal #3	Objective	Measurement	Timing
Start the process to replace the Animal Control vehicle with a new one.	To prevent the town from having costly repairs on an older vehicle.	Procurement of a new vehicle.	7/1/24-ongoing

Goal #4	Objective	Measurement	Timing
Continue to actively encourage licensing of dogs and cats.	To assist the Town Clerks office to maintain the high compliance rate of licensing that we have achieved over the last few years.	Increase in the number of licensed dogs and cats.	7/1/24-ongoing

Goal #5	Objective	Measurement	Timing
Utilize social media to communicate more clearly with the residents of Oxford.	Post stories about Oxford residents and their animals. Post informational stories about what the Animal Control Department does.	Increase the number of posts on social media.	7/1/24-ongoing



## FY25 Budget

Animal Control	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
1 FTE Animal Control Officer	53,767	53,576	57,858	58,939	63,173
.38 FTE Assistant Animal Control Officer	10,116	10,866	12,404	16,558	22,535
Part Time Clerical Support Staff	130	217	-	2,000	2,000
<b>Total Salaries</b>	<b>64,013</b>	<b>64,659</b>	<b>70,262</b>	<b>77,497</b>	<b>87,708</b>
<b>Services &amp; Supplies</b>					
Electricity	2,950	2,931	3,434	3,500	3,500
Water/Sewer	301	338	248	350	350
Professional Services	680	423	628	2,000	2,000
Fuel (Heating & Generator)	2,845	3,272	2,352	3,500	3,500
Vehicle Maintenance	1,079	-	-	-	-
Supplies & Misc	1,759	2,835	2,123	3,000	2,500
Uniforms	-	257	90	500	500
Professional Development	-	-	-	1,000	1,000
<b>Total Services &amp; Supplies</b>	<b>9,614</b>	<b>10,056</b>	<b>8,875</b>	<b>13,850</b>	<b>13,350</b>
<b>Total Animal Control</b>	<b>73,627</b>	<b>74,715</b>	<b>79,137</b>	<b>91,347</b>	<b>101,058</b>

## Departmental Trends

Description	CY2019	CY2020	CY2021	CY2022	CY2023
Adoptions	26	40	34	81	26
Animals Returned to Owners			31	47	49
Gift Account Donations			1,065	454	600
Total Calls	1,698	1,202	1,219	1,378	1,075
Types of Calls - Dogs		651	584	671	526
Cats		179	172	267	173
Wildlife		134	204	180	112
Farm		70	56	102	75
Bites		33	35	74	30
Misc		135	168	84	95
Licensed Dogs	1,947	1,541	2,145	2,187	2,105
Licensed Cats			622	658	679



## EMS/Fire

Contact Information	Phone & Email	Location
Laurent R. McDonald Chief Of Department	508-987-6012 <a href="mailto:lmcdonald@oxfordma.us">lmcdonald@oxfordma.us</a>	Fire Department Headquarters 181 Main Street Oxford, MA 01540

### Mission Statement

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

### Department Description

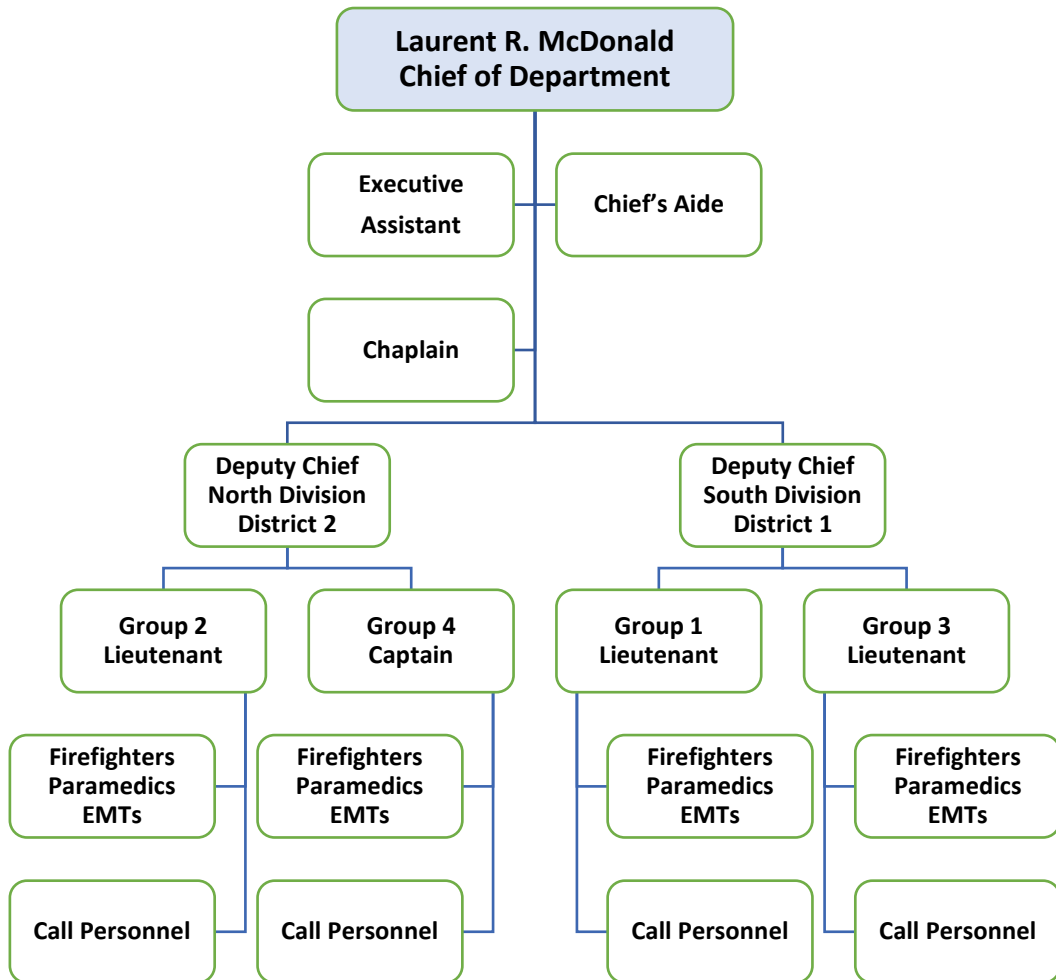
The Oxford Fire and Emergency Services is a combination career and on-call department consisting of twenty-three (23) Full-time Firefighters and officers and approximately sixteen (16) on-call Firefighters and EMS Providers. We proudly serve a 26 square mile residential community with a population of around 13,500. The department operates One (1) Engine, One (1) Squad (Rescue-Pumper), Two (2) Forestry Trucks, One (1) 2500-gallon Water Tender, One (1) Tower Ladder, One (1) Type 4 Ladder Truck, One (1) Light Rescue, Three (3) Paramedic Level Ambulances, Two (2) Command Vehicles, One (1) Marine Unit, Two (2) Support Vehicles, and One (1) MCI Unit operating from two (2) stations.

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

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



## Fire Department Organizational Chart



## FY23 Accomplishments

- Replaced Ambulance 2.
- Implemented new Collective Bargaining Agreement.
- Completed Insurance Services Organization Fire Suppression Rating Schedule.
- Begin development of Fire Department Strategic Plan.
- Replaced roof at Fire Department Headquarters..



## FY24 Accomplishments

Goal #1: Replace Ambulance 1. *Status: Complete.*

Goal #2: Implement new Collective Bargaining Agreement. *Status: Complete.*

Goal #3: Complete Insurance Services Organization Fire Suppression Rating Schedule. *Status: In-progress, 75% Complete.*

Goal #4: Develop Fire Department Strategic Plan. *Status: In-progress.*

Goal #5: Replace roof at Fire Department Headquarters. *Status: Complete.*

## FY25 Goals

Goal #1	Objective	Measurement	Timing
Replace Forestry 2	Reduce risks and improve operations by replacing Forestry 2 with a new vehicle meeting modern standards.	Vehicle is constructed, outfitted, and delivered on time and on or under budget of \$250,000.	7/1/24-6/30/25

Goal #2	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.	7/1/24-6/30/25

Goal #3	Objective	Measurement	Timing
Complete Insurance Services Organization Fire Suppression Rating Schedule	Develop a Public Protection Classification (PPC) for property insurance ratings that accurately reflects the community profile and reduces insurance costs to our citizens.	ISO templates completed, ISO report generated by ISO	7/1/2024-6/30/2025





## FY25 Goals, Continued

Goal #4	Objective	Measurement	Timing
Update Functional Annexes to Comprehensive Emergency Management Plan.	Develop functional annexes for Debris Management, Shelter Management, and EOC Operations Support Checklist.	Completed documents submitted and approved to MEMA.	7/1/24-6/30/25

## Departmental Trends

Description	CY2019	CY2020	CY2021	CY2022	CY2023
Total Fire Calls	640	541	514	645	618
Total Emergency Medical Calls	1,921	1,555	2,074	2,329	2,042
Total Permits and Inspections	1,163	714	978	924	1021
Total School Aged Children Training Programs	2,500	0 (Covid-19)	0 (Covid-19)	20	500



Oxford Fire Chief Laurent McDonald and Superintendent of Schools Mike Lucas confer during a fire at the High School. Source: Oxford Fire Department



## FY25 Budget

EMS/Fire	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
1 FTE EMS/FIRE Chief	125,338	128,730	131,810	134,919	139,880
2 FTE Deputy Chief	119,371	181,993	193,415	192,627	202,449
ALS Coordinator Stipend	3,289	3,380	3,380	3,389	3,389
1 FTE Captain/Paramedics	79,216	78,694	35,409	88,983	90,757
3 FTE Lieutenant/Paramedic	232,340	242,290	245,578	257,034	262,143
9 FTE FF/Paramedics	342,985	368,220	504,175	614,560	741,859
1 FTE Captain/Advanced	45,423	-	46,047	-	-
1 FTE FF/Advanced	127,108	67,846	68,142	73,681	75,168
6 FTE FF/Basics	164,944	252,971	255,297	493,338	413,786
Part Time EMS/Fire	79,413	24,592	27,467	49,600	49,600
Fire Stipends & Promotions	2,184	-	-	6,778	38,605
Overtime	119,184	195,571	152,350	25,000	25,000
Fitness Stipend	6,400	-	4,800	16,800	16,800
Holiday	45,090	43,125	52,210	57,580	61,865
Out of Grade Pay	-	164	808	500	500
1 FTE Administrative Assistant	44,037	52,869	50,415	55,256	58,299
<b>Total Salaries</b>	<b>1,536,322</b>	<b>1,640,445</b>	<b>1,771,303</b>	<b>2,070,045</b>	<b>2,180,100</b>
<b>Services &amp; Supplies</b>					
Electricity	18,164	23,519	18,100	20,000	20,000
Water/Sewer	1,226	796	1,160	1,000	1,000
Radio repairs	1,457	4,562	313	5,000	5,000
Medical Direction	-	-	-	5,200	5,200
Fuel (Heating & Generator)	12,353	19,312	15,513	15,000	15,000
Custodial Services	440	76	1,134	300	300
Bio-Medical Maintenance	6,480	10,181	6,165	9,300	9,300
Equipment Maintenance	27,761	45,817	46,020	30,000	30,000
Equipment Rental	10,000	-	590	-	-
Aerial & Ladder Inspections	6,753	6,700	3,726	7,000	7,000
Physicals	4,823	470	1,933	2,000	2,000
Ambulance Billing	44,149	34,790	41,840	40,000	40,000
CMED Radio	5,646	5,645	5,808	5,000	5,000
Supplies & Misc	5,546	13,430	13,313	5,500	9,500
Uniforms	19,388	14,822	26,194	24,600	25,000



## FY25 Budget Continued

<b>EMS/Fire</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
Food at Incidents	-	-	-	300	300
Oxygen	456	416	453	600	600
Medical Supplies	25,024	34,511	36,915	35,000	35,000
Protective Clothing	11,237	17,147	18,312	14,000	19,400
Safety & Survival Equipment	3,716	6,589	4,266	8,350	8,350
Professional Development	6,614	8,273	14,748	7,500	7,500
Tuition Reimbursements	-	250	-	1,500	1,500
Inspections	800	2,400	271	1,800	1,800
Explorer Program	-	-	-	1,000	1,000
<b>Total Services &amp; Supplies</b>	<b>212,033</b>	<b>249,706</b>	<b>256,774</b>	<b>239,950</b>	<b>249,750</b>
<b>Capital</b>					
Specialty Team Equipment	5,760	9,821	5,300	10,000	10,000
<b>Total Capital</b>	<b>5,760</b>	<b>9,821</b>	<b>5,300</b>	<b>10,000</b>	<b>10,000</b>
<b>Total EMS-FIRE</b>	<b>1,754,115</b>	<b>1,899,972</b>	<b>2,033,377</b>	<b>2,319,995</b>	<b>2,439,850</b>

<b>EOC</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
Section Chiefs/Officers	-	-	-	-	-
<b>Total Salaries</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Services &amp; Supplies</b>					
Food for Incidents	500	177	-	200	
EMD-Supplies & Misc	293	11	-	500	
Improvement & Repairs	207	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>1,000</b>	<b>188</b>	<b>-</b>	<b>700</b>	<b>-</b>
<b>Total EOC</b>	<b>1,000</b>	<b>188</b>	<b>-</b>	<b>700</b>	<b>-</b>



## **Public Works & Utilities**

### **Department of Public Works**

#### **Municipal Utilities**

Water Enterprise

Sewer Enterprise



## Department of Public Works

Contact Information	Phone & Email	Location
Kevin Duffy DPW Director	508-987-6006 <a href="mailto:kduffy@oxfordma.us">kduffy@oxfordma.us</a>	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.

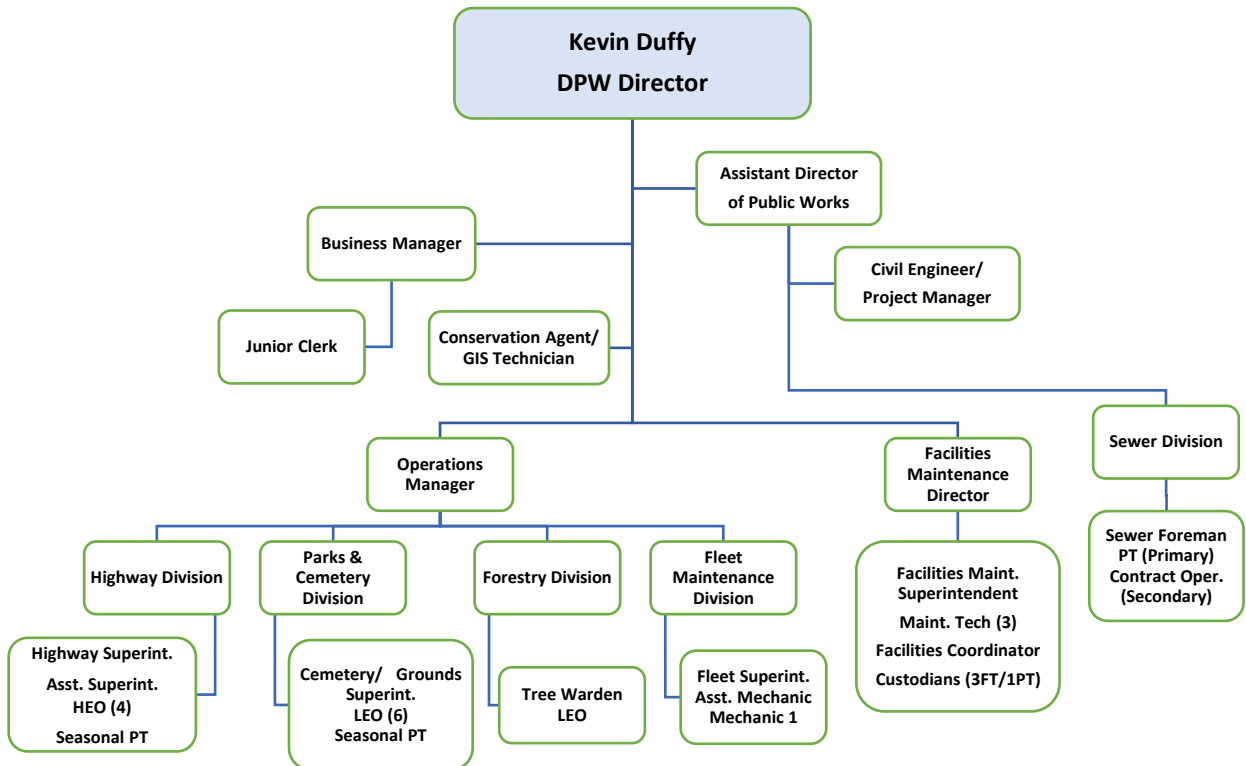
### Department Description

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



### FY23 Accomplishments

- Route 20 Sewer Extension – Town has entered into non-participating agreement with MassDOT for the large corridor improvements and additionally MassDOT has broken ground on Route 20 improvements that will include the Town sewer system extension along this roadway corridor.
- Pavement Management Plan – Three-year pavement management plan completed with build of year one scope completed as funding allowed.
- Fire HQ Roof Replacement – Project was completed under budget.
- Hall Road Culvert Rehabilitation Design – Design completed on time and on budget.



## FY24 Accomplishments

- McKinstry Pond Dam rehabilitation. *Status: Project permitting is being finalized. The DPW will apply for construction funding through EEA in February 2024.*
- Route 20 Sewer Extension. *Status: The Town is contracted with MassDOT to have the sewer work completed as part of the larger corridor improvements project with construction having started in 2023. Currently, MassDOT is completing utility improvements to the roadway corridor with construction anticipated to be completed in 2025/2026.*
- Pavement Management Plan. *Status: A three-year pavement management plan has been compiled and year one scope was completed to the extent available funding allowed. The pavement management plan is being updated for year two scope for upcoming construction season.*
- Chaffee & Barton Schools Exterior Siding. *Status: Draft construction documents have been completed. Borrowing for the project was approved in December 2023. Construction anticipated for Summer 2024.*
- Traffic Calming. *Status: Developed tracking system for resident inquiries and began evaluating potential interventions for each case.*
- Fire HQ Roof Replacement. *Status: Work completed in Fall 2023. Work was completed under budget.*
- New Public Works Facility. Began evaluating alternative sites for new facility. *Status: The Manager's office and DPW intend to reinvigorate the project in early 2024.*
- Harwood Street over French River clean and paint design. *Status: Funding was appropriated in FY2024 to facilitate design and construction. Anticipate starting design Spring 2024.*
- Hall Road Culvert Rehabilitation Design. *Status: Design completed. Construction funding not identified. Project is included in CIP for FY2026.*

## FY25 Goals

Goal #1	Objective	Measurement	Timing
McKinstry Pond Dam Rehabilitation	Complete permitting scope to facilitate construction to rehabilitate the McKinstry Pond Dam with grant funding	Apply and receive construction grant funds through EEA	2/1/24-8/30/25
		Kick off construction of project	



## FY25 Goals, Continued

Goal #2	Objective	Measurement	Timing
Chaffe and Barton Schools Foundation Repairs	Finalize construction documents for bidding with construction completed during Summer 2024	Construction completed on time and within budget	1/1/24-9/1/24

Goal #3	Objective	Measurement	Timing
Chaffee & Barton Schools Exterior Siding	Finalize design and construction of siding repairs at schools	Construction completed on time and within budget	1/1/24-11/15/24

Goal #4	Objective	Measurement	Timing
Pavement Management Plan	Update existing three-year pavement management plan and complete year two scope	Design, bid, build projects in year two of updated pavement management plan	7/1/24-6/30/25

Goal #5	Objective	Measurement	Timing
New Public Works Facility	Review previous designed facility for growing Public Works Department to reassess needs requirements.	Perform review of previous DPW facility assessment and engage consultant to update plan as necessary.	1/1/24-6/30/25

Goal #6	Objective	Measurement	Timing
Clara Barton, Chaffee, and High School Roof Repairs	Complete design, bid and construction of identified roofs in need of replacement	Complete design, bid completed with construction phases underway.	1/1/24-09/15/25

Goal #7	Objective	Measurement	Timing
Municipal Vulnerability Preparedness Action Grant	FY25 action grant of project identified in the <i>Municipal Vulnerability Preparedness Plan</i>	Submit competitive application for FY25 action grant submission to EEA and complete FY25 scope.	1/1/24-06/30/25





Oxford Public Works Paving Old Charlton Road - August 2023  
Source: Town of Oxford



Oxford Public Works Staff Planting Public Shade Tree on Main Street  
Source: Town of Oxford



## FY25 Budget

<b>DPW</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
<b>Facilities Maintenance:</b>					
1 FTE Superintendent	74,983	76,783	81,231	84,550	88,450
3 FTE Technicians	163,973	171,316	187,675	193,461	200,823
3.5 FTE Custodians	109,909	109,923	113,445	137,519	146,862
Overtime	2,383	3,733	6,089	5,000	5,000
1 FTE Senior Clerk	30,310	41,195	5,093	-	-
1 FTE Facilities Coordinator	-	-	41,423	48,970	50,308
Subtotal	381,558	402,950	434,956	469,500	491,443
<b>Administration:</b>					
1 FTE DPW Director	101,854	108,409	115,276	120,285	127,852
1 FTE Asst DPW Director/Engineer	-	-	-	105,000	111,851
1 FTE Facilities Director	89,913	90,390	95,923	97,669	99,692
1 FTE Operations Manager	87,894	88,538	90,255	91,350	93,248
1 FTE Civil Engineer/Project Manager	79,535	80,083	84,501	86,094	105,000
.3 FTE Engineering Intern	-	-	-	-	-
Overtime	15,509	11,740	9,739	12,000	12,000
1 FTE Business Manager			-	61,880	64,865
1 FTE Administrative Assistant	44,151	51,984	57,895	-	-
1 FTE Junior Clerk	27,624	29,265	34,848	37,191	37,976
Subtotal	446,480	460,409	488,437	611,469	652,484
<b>Highway :</b>					
1 FTE Highway Superintendent	-	-	-	82,486	86,303
1 FTE Working Foreman	73,237	75,164	79,059	-	-
1 FTE Asst. Highway Superintendent	-	-	-	57,188	64,383
4 FTE Heavy Equipment Operators	251,445	258,009	267,463	223,660	234,218
Highway Seasonal Laborer	195	4,633	1,238	5,000	5,000
Subtotal	324,877	337,806	347,760	368,334	389,904
<b>Snow &amp; Ice:</b>					
Overtime	97,670	105,402	73,640	140,000	140,000
Skilled Laborers	3,704	845	-	5,280	5,280
Subtotal	101,374	106,247	73,640	145,280	145,280



## FY25 Budget, Continued

DPW	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Fleet Maintenance:</b>					
1 FTE Superintendent	81,445	83,067	87,231	88,826	90,662
1 FTE Assistant Mechanic / Assistant Fleet Superintendent	67,921	69,902	73,795	76,980	80,380
1 FTE Mechanic I				48,345	53,121
Subtotal	149,366	152,969	161,026	214,151	224,163
<b>Parks / Cemetery / Forestry:</b>					
Cemetery Commissioners Stipend	1,500	1,500	1,500	1,500	1,500
1 FTE Parks & Cemetery Superintendant	71,214	73,804	77,629	80,484	84,196
.25 FTE Asst. Superintendent					13,426
1 FTE Tree Warden	70,451	70,849	77,117	80,484	65,780
6 FTE Light Equipment Operators	222,305	260,403	260,099	286,846	296,719
Parks & Cemetery Overtime	8,890	9,691	10,489	10,000	10,000
Unskilled Seasonal Part Time	50,475	58,788	53,144	58,480	58,480
Subtotal	424,835	475,035	479,978	517,794	530,101
<b>Conservation:</b>					
1 FTE Conservation/GIS Technician	63,078	64,637	68,257	71,271	74,498
<b>Total Salaries</b>	<b>1,891,568</b>	<b>2,000,053</b>	<b>2,054,054</b>	<b>2,397,799</b>	<b>2,507,873</b>
<b>Services &amp; Supplies</b>					
<b>Facilities Maintenance:</b>					
Purchase of Services	221,217	258,065	247,554	250,000	160,000
Water/Sewer	166	250	61	250	-
Professional Services	-	18,306	9,136	15,000	20,000
Fuel (Heating & Generator)	1,668	1,923	97	2,500	5,000
Custodial Supplies & Misc	13,941	17,652	25,964	18,000	20,000
Equipment Maintenance	175	-	-	1,000	90,000
Supplies & Misc	58,949	81,578	64,303	79,000	80,000
Travel	-	-	590	-	1,000
Subtotal	296,116	377,774	347,705	365,750	376,000



## FY25 Budget, Continued

DPW	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Administration:</b>					
Electricity	40,593	50,427	43,019	55,000	55,000
Water/Sewer	1,800	1,166	1,445	1,500	1,500
Radio repairs	1,532	2,259	4,417	2,000	2,000
Fuel (Heating & Generator)	5,263	11,727	14,965	10,000	12,500
Professional Services/Stormwater Mngm	73,854	75,339	91,175	80,000	95,000
Cleaning/Custodial Service	-	-	-	-	
Traffic/Aux Lights/ Streetlights O/M	8,064	10,666	6,893	8,000	8,000
Supplies & Materials	11,297	11,281	12,604	10,000	12,000
Uniforms/Safety Program	15,060	15,842	18,830	18,000	18,000
Training/Development/Travel	2,133	4,892	5,146	5,000	5,000
Subtotal	159,596	183,599	198,494	189,500	209,000
<b>Highway:</b>					
Equipment Rental	55,606	48,520	186,060	200,000	200,000
Supplies & Materials	1,157	553	2,118	2,000	2,000
Road Maintenance	33,022	94,331	57,999	80,000	95,000
Subtotal	89,785	143,404	246,177	282,000	297,000
<b>Snow &amp; Ice:</b>					
Contract Snowplowing/Removal	54,642	57,419	24,348	70,000	70,000
Winter Maintenance	193,854	225,881	213,328	200,000	200,000
Subtotal	248,496	283,300	237,676	270,000	270,000
<b>Fleet Maintenance:</b>					
General Fleet Maintenance	105,246	131,960	172,196	135,000	143,000
Sweeper Broom Refills	1,116	2,144	1,816	2,500	5,000
Fluids/Oils/Lubricants	5,667	11,235	6,371	7,500	7,500
Tools/Equipment	7,072	6,755	10,517	6,500	6,500
Subtotal	119,101	152,094	190,900	151,500	162,000
<b>Cemetery:</b>					
Water	-	347	500	400	500
Equipment Rental/Replace	1,768	7,813	780	2,000	2,000
Flags, Markers, Wreaths	1,789	1,779	3,381	1,600	2,000
Supplies & Materials	2,603	1,358	2,094	10,000	7,600
Fertilizer, Seeds & Flowers	5,277	-	367	5,000	5,000
Ordinary Maintenance	4,036	3,464	7,992	4,500	8,000
Subtotal	15,473	14,761	15,114	23,500	25,100



## FY25 Budget, Continued

<b>DPW</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Parks, Recreation &amp; Grounds Maintenance:</b>					
Water/Sewer	6,500	8,040	8,700	7,000	9,000
Professional Services	903	1,100	-	1,000	1,000
Contract Tree Care	50,883	1,760	52,480	55,000	55,000
Tree Replacement	1,903	1,913	5,847	2,000	2,000
Supplies & Materials	3,186	8,401	2,605	5,000	5,000
Landscaping Supplies	11,114	17,021	23,930	15,000	15,000
Recreation-Fertilizer, Seeds & Flowers	21,038	26,747	23,066	20,000	20,000
Landfill Maintenance	12,554	8,017	9,638	10,000	10,000
Ordinary Maintenance	29,121	22,272	39,430	30,000	30,000
Subtotal	137,202	95,271	165,696	145,000	147,000
<b>Conservation:</b>					
De-weeding Program	2,140	6,600	5,432	7,000	7,000
Supplies & Materials	434	552	922	500	500
Travel	148	-	-	-	150
Professional Development	1,054	659	1,098	1,200	1,200
Subtotal	3,776	7,811	7,452	8,700	8,850
<b>Total Services &amp; Supplies</b>	<b>1,069,545</b>	<b>1,258,014</b>	<b>1,409,214</b>	<b>1,435,950</b>	<b>1,494,950</b>
<b>Capital</b>					
Improvement & Repairs	-	13,130		-	-
Equipment	28,577	7,526	13,931	-	-
<b>Total Capital</b>	<b>28,577</b>	<b>20,656</b>	<b>13,931</b>	<b>-</b>	<b>-</b>
<b>Total Public Works</b>	<b>2,989,690</b>	<b>3,278,723</b>	<b>3,477,199</b>	<b>3,833,749</b>	<b>4,002,823</b>



## Departmental Trends

Description-	CY2019	CY2020	CY2021	CY2022	CY2023
Trench/R.O.W. Permits Issued	10	13	11	14	5
Drainlayers Licenses Issued	6	10	10	9	10
Sewer Connection Permits Issued	2	3	6	2	2
Driveway Permits Issued	20	6	16	18	7
Earth Removal Permits reviewed	1	1	2	1	1
Engineering reviews for Planning Board/ ConComm	8	10	17	14	8
Wetlands Permits, Certificates, Enforcement Orders Issued	34	23	44	48	40
Conservation Site Inspections Performed	-	-	113	145	114
Drainage outfalls inspected	-	-	86	45	14
Traffic Calming Requests	-	-	5	6	2
DPW Service requests	288	297	223	257	133
Streetlight service requests	-	-	15	12	8
DPW Contracts bid/administered	14	19	18	34	25
Facilities Maint Work Orders (Town & School Bldg)	1,465	1,840	1,818	1,816	1,864
New signs installed	-	-	17	31	30
Signs repaired/replaced	-	-	63	53	37
Catch Basins cleaned	2,000	2,000	1,492	818	789
Catch Basins rebuilt	12	2	5	5	36
Average Town-wide Pavement Condition Index (PCI – 0 to 100)	62	62	62	62	61
Miles of Roadways paved	2	2.38	1.26	2.30	4.08
Feet of sidewalk replacement	-	-	50	80	2,730
Miles of roadways swept	90	90	90	90	90
Leaf/Yard Waste Disposed (CY)	1,850	0	2,500	1,440	3,375
Catch Basin Cleanings and Street Sweepings disposed (Tons)	563	0	0	697	664
Snow/Ice events requiring DPW response	26	14	28	23	23
Snow accumulation (inches)	47.2	40	47.3	50.7	28.6
Trees removed	81	87	116	45	168
Trees planted	5	6	5	27	15
Wind related events requiring DPW response	-	14	10	5	25





# Sewer Enterprise

## FY25 Budget

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Revenues</b>					
Usage Charge	463,181	422,952	437,695	462,400	450,000
Other Charges	8,036	8,382	5,402	7,500	6,500
Betterments	70,678	9,803	8,838	8,828	8,828
Committed Interest	7,846	3,582	2,545	3,842	3,401
Interest & Charges	1,774	2,084	2,082	2,000	2,100
Other Licenses	50,825	10,570	7,140	6,021	5,000
Earnings on Investments	186	58	157	150	450
<b>Total Revenues</b>	<b>602,526</b>	<b>457,431</b>	<b>463,859</b>	<b>490,742</b>	<b>476,279</b>
<b>Expenditures</b>					
<b>Salaries</b>					
Foreman/Maintainer	9,218	7,975		11,159	11,391
Asst. Foreman/Maintainer	-	-		6,426	6,500
<b>Total Salaries</b>	<b>9,218</b>	<b>7,975</b>	<b>-</b>	<b>17,585</b>	<b>17,891</b>
<b>Services &amp; Supplies</b>					
Contract Operations (on-call)	220	5,051	-	8,500	5,000
Electricity	17,249	24,232	25,464	25,000	26,000
Telecommunications	3,022	2,575	2,600	3,000	2,600
Water	1,000	1,100	1,024	1,200	1,100
Professional Services	10,464	39,559	6,769	30,000	25,000
Intermunicipal Fees	238,846	229,060	268,610	270,786	280,000
Metering Service	16,365	15,960	15,960	16,000	16,000
Supplies & Misc	2,846	-	549	1,500	1,000
Special Forms	1,176	1,578	1,575	1,000	1,600
Collection System Maintenance	612	-	468	5,000	2,000
Pumping Station Equipment Maintenance	21,222	8,443	17,072	19,000	8,000
Professional Development	-	-	-	-	3,500
Long Term Debt Principal	38,642	38,642	38,642	38,642	38,642
Long Term Debt Interest	14,087	12,841	11,687	10,529	9,332
Indirect Expenses	31,000	31,000	30,000	30,000	30,000
<b>Total Services &amp; Supplies</b>	<b>396,751</b>	<b>410,041</b>	<b>420,420</b>	<b>460,157</b>	<b>449,774</b>
<b>Capital</b>					
Improvements & Repairs	2,209	-		3,000	6,000
Equipment	8,367	8,192		10,000	
<b>Total Capital</b>	<b>10,576</b>	<b>8,192</b>	<b>-</b>	<b>13,000</b>	<b>6,000</b>
<b>Total Expenditures</b>	<b>416,545</b>	<b>426,208</b>	<b>420,420</b>	<b>490,742</b>	<b>473,665</b>



## Water Enterprise

### FY25 Budget

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Services &amp; Supplies</b>					
Long Term Debt Principal	76,358	76,358	71,358	71,358	71,358
Long Term Debt Interest	23,891	20,836	17,871	14,999	12,131
<b>Total Services &amp; Supplies</b>	<b>100,249</b>	<b>97,194</b>	<b>89,229</b>	<b>86,357</b>	<b>83,489</b>
<b>Revenues</b>					
Water Lease/Rental Revenue	21,156	21,156	21,156	21,156	21,156
Betterments	34,957	34,957	34,957	34,957	34,957
Committed Interest	12,235	10,487	8,739	6,991	5,244
Earnings on Investment	180	44	110	100	100
Retained Earnings to Appropriation	31,000	30,000	24,500	23,153	22,032
<b>Total Revenues</b>	<b>99,528</b>	<b>96,644</b>	<b>89,462</b>	<b>86,357</b>	<b>83,489</b>





## **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 <a href="mailto:slambert@oxfordma.us">slambert@oxfordma.us</a>	Community Center 4 Maple Road Oxford, MA 01540

### Mission Statement

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

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

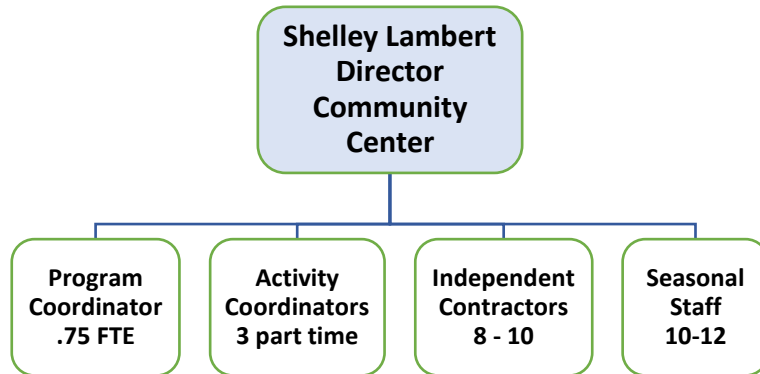
### Department Description

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

- Community Center Director: Oversees administrative functions and all programs and activities of the Community Center, Carbuncle Park, Oxford Town Bandstand and Town Common
- Program Coordinator: Develops, plans, organizes and oversees the implementation of daily programs and activities; assists administrative office functions.
- Activities Coordinators: Plan, organize and implement daily programs and activities, assist with office functions
- 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



### FY23 Accomplishments

- The OCC Feasibility Study was completed. A public forum was held at the Community Center on September 28, 2022, to collect public feedback on concept drawings created by the consultants. The final report from the consulting group, BerryDunn, was received February 1, 2023; Design and Engineering was entered as a Capital Improvement Plan request on Nov. 30, 2022.
- In response to our survey of active members, the Fitness Program re-instituted 2 Indoor Cycling classes per week. We have also chosen to switch out the formats of two classes on a quarterly basis rather than add new classes to the schedule. We continue to offer 22 fitness classes per week, with SilverSneakers class participation continuing to surpass all other class formats.
- Utilization of Carbuncle Beach House and Splash Pad was increased through programs and rentals. Beginner and Advanced Tai Chi classes were held weekly from September through May. The summer program increased hours to include four weeks of full-day, and three weeks of half-day programming for children ages 6-13. Additional Community Center sponsored programs held at the Beach House included adult/child paint nights, table-game nights for teens and tweens, Carbuncle Olympics. OCC assisted the Conservation Commission with their Family Fishing & Fun Day at Carbuncle Pond. Rental revenue from Carbuncle, including Beach House and Splash Pad rentals, surpassed FY22 Carbuncle rental revenue by 85%, with the BH being rented at least twice per month.
- Gymnasium rental revenue surpassed FY22 Gymnasium rental revenue by 250%. Gymnasium drop-in use increased by 200 visits, spurred by the addition of pickleball.



## FY24 Accomplishments

- **Goal #1** Continue to move forward with plans to renovate and improve the Community Center building. *Status: A small office has been renovated to become a staff breakroom, with new flooring (through grant funding), countertop, refrigerator and microwave installed. Interior doors to the gymnasium have been replaced. Stair treads in the main entry stairwell have been replaced, with stair-rails all being refinished. Flooring has been donated to address the needs of another meeting/classroom; installation is scheduled for January 2024. As part of the Capital Budget process, requests for new windows for the Community Center levels of the building, and design & engineering for renovations were presented.*
- **Goal #2** Increase visibility of Community Center and activities/programs offered within the Community. *Status: Press releases are offered to local media outlets ahead of each major program/event, social media is updated multiple times per week, the Town will launch a redesigned website in January 2024, with updates to each departmental page. 104-5 XLO continues to mention community events on air.*
- **Goal #3** Update OCC policies and procedures for daily tasks and office management. *Status: Updates to existing manuals are completed as soon as possible after procedural changes occur. Reviews are completed and reported as scheduled by HR.*
- **Goal #4** Enhance the Summer Program at Carbuncle Beach to consist of all Full-day weeks with the option of half-day participation. *Status: The Summer Program consisted of 7 weeks of Full-day programming with Half-Day options. An average of 40 children attended for the full-day program each day, with an average of 2 children attending half-day.*
- **Additional accomplishments:**
  - Hosted the Town's First Mental Health Awareness Event on the Common
  - Hosted 10 Concerts on the Bandstand
  - Hosted 6 Movies on Main



The Second Annual Polar Plunge  
at Carbuncle Beach – Jan 2023  
Source: Town of Oxford



Teddy Bear Picnic – July 2023  
Source: Town of Oxford



## FY25 Goals

Goal #1	Objective	Measurement	Timing
Continue to move forward with plans to renovate and improve the Community Center building	To improve the facility thereby increasing desirability, access, and participation in all programs	Request approval for Design & Engineering and/or Window Replacement costs through Town Meeting	By 10/30/2024
		Should approval be received, proceed with bid process for approved project/s	By 1/20/2025

Goal #2	Objective	Measurement	Timing
Increase volunteerism in programs and events, utilizing both adult and youth volunteers	To create a more unified base of volunteer support, drawing on their various talents and abilities to enhance programming and events, and increasing residents' connection to the community	Register volunteers utilizing MyRec, the online registration system	ongoing
		Recording of volunteer hours	ongoing

Goal #3	Objective	Measurement	Timing
Expand the Fitness Instructor Team with multiple certified instructors for each class format	To create a succession plan and to be prepared for eventual retirement of longtime instructors	Increased number of instructors capable of teaching multiple class formats	July 2024 – June 2025
		Training and certification documents	



## FY25Budget

Oxford Community Center (OCC)	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
1 FTE Director	1,606	45,743	51,346	61,461	72,664
.5 FTE Part Time Program Manager	33,252	17,882	20,619	24,284	33,802
Part Time Senior Staff	3,480	-	-	-	-
1 FTE Part Time Evening & Seasonal	21,269	22,175	55,211	80,000	82,000
Seasonal Lifeguards	2,783	17,678	20,538	20,000	22,000
<b>Total Salaries</b>	<b>62,390</b>	<b>103,478</b>	<b>147,714</b>	<b>185,745</b>	<b>210,466</b>
<b>Services &amp; Supplies</b>					
Electricity	24,000	46,908	31,675	45,000	35,000
Alarm Service	2,313	2,556	2,662	2,600	2,700
Water/Sewer	14,974	7,636	15,000	15,000	15,000
Fuel (Heating & Generator)	29,225	26,298	29,086	28,000	29,100
Programs	12,940	33,396	28,568	35,000	35,000
Supplies & Misc	9,871	19,297	11,273	13,000	13,000
	<b>93,323</b>	<b>136,091</b>	<b>118,264</b>	<b>138,600</b>	<b>129,800</b>
<b>Total Oxford Community Center</b>	<b>155,713</b>	<b>239,569</b>	<b>265,978</b>	<b>324,345</b>	<b>340,266</b>



Scarecrows on the  
Common October  
2023

Annual Tree Lighting  
December 2023

Source: Town of  
Oxford





## Departmental Trends

Description	FY2021	FY2022	FY2023	FY2024 YTD
Fitness Member Attendance	*8,285	11,011	11,650	5,605
SilverSneakers Participation Revenue	**3,326	3,509.50	4,508.75	2,203.50
Splash Pad Revenue	~7,720	~6,196	~13,052	~9,765
Summer/Winter Basketball Enrollment	0	282	209	256
Drop In Gym visits	24	1,408	1,633	771

\*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 for SilverSneakers member visits.

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

`FY 2024 YTD = July 1, 2023 through December 15, 2023



Tivity SilverSneakers® Halloween October, 2023

Source: Town of Oxford





## Council on Aging/Senior Center

Contact Information	Phone & Email	Location
Laura B. Wilson Director	508-987-6000 <a href="mailto:lwilson@oxfordma.us">lwilson@oxfordma.us</a>	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 older adults (60+), any disabled adult, their families and caregivers. It's mission is the belief that every senior, or disabled adult 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 Council on Aging identifies needs and provides a range of programs and services to meet those needs. The Council on Aging serves as advocates and enhances the lives of seniors, disabled adults, their families and caregivers, by providing local, state and federal referral resources.

### 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.

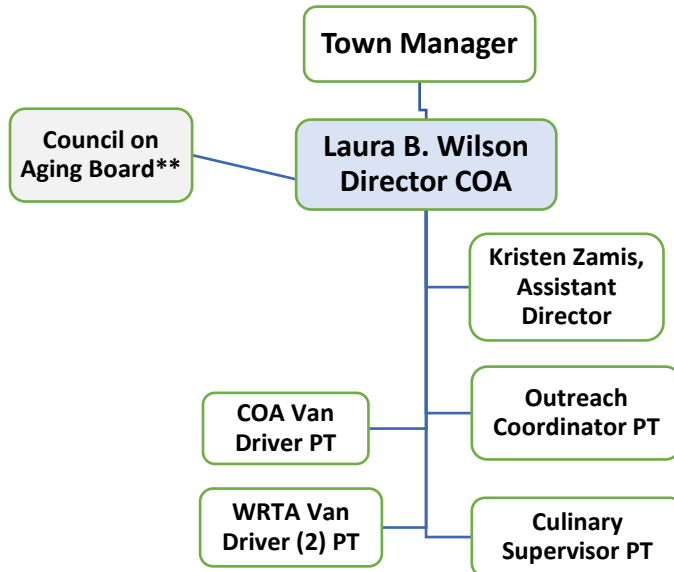


Halloween Fun  
Source: Town of Oxford





## Senior Center/ COA Organizational Chart



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

### FY23 Accomplishments

- Director and five seniors became ServSafe Certified
- Worked closely with Town Manager's office to promote Senior Tax Work-Off Program
- Volunteer engagement at the Senior Center
- Increased senior participation and outreach efforts

### FY24 Accomplishments

- **Goal #1** Become a SNAP Outreach Partner. *Status: On hold until Spring 2024*
- **Goal #2** Promote Senior Tax Work-Off Program. *Status: Hosted announcement event with Town Manager's office and promoted in our monthly newsletter*
- **Goal #3** Increase volunteer engagement at the Senior Center. *Status: Amount of volunteers has increased. Held Volunteer Appreciation Luncheon in April 2023*
- **Goal #4** Community education for Seniors and their families. *Status: Held various community information events. Most recently started Breakfast with the Police Chief.*



## FY25 Goals

Goal #1	Objective	Measurement	Timing
Become a SNAP Outreach Partner	Become a SNAP Outreach Partner, enabling us to provide outreach/application assistance, and become eligible for up to 50% reimbursement for allowable costs	Submit Partnership application	4/1/2024
		Receive confirmation of acceptance/certification as a SNAP Outreach Partner	5/1/2024 – 6/30/2024
		Volume of residents assisted	6/30/2025
		Funds spent and reimbursed	6/30/2025
Goal #2	Objective	Measurement	Timing
Promote Senior Tax Work-Off Program	Assist Senior Citizens of the Town of Oxford with the payment of residential property tax bills, while acknowledging and affirming their skills and abilities and the community's continuing need for their services.	Host annual outreach event	1/2025
		Provide announcements in monthly newsletter and social media.	
Goal #3	Objective	Measurement	Timing
Increase volunteer engagement at the Senior Center	Provide increased volunteer opportunities	Track volunteers through My Senior Center database	07/01/24-04/30/25
		Recognize volunteers with luncheon attended by local officials	
Goal #4	Objective	Measurement	Timing
Community education for Seniors and their families.	Educate the senior community and their families on all available resources to them and advise them on things to watch out for.	Hold various classes and presentations.	7/1/2024 – 6/30/2025



## FY25 Goals, Continued

Goal #5	Objective	Measurement	Timing
Expand MySenior Center database to include seniors age 60+	Currently our database focuses on seniors age 70+, expand Outreach to include age 60+, mail information on Medicare to seniors turning 65 years old	Enter seniors starting at age 60+ This information is obtained from the Town Clerk's office	7/1/2024 – 6/30/2025

## FY25 Budget

Council on Aging (COA)	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
1 FTE COA Director	18,692	68,614	72,427	75,332	77,361
.75 FTE Assistant Director	25,577	-	-	34,745	34,745
.38 FTE Administrative Assistant	-	-	-	-	-
.5 FTE Culinary Supervisor	-	-	-	-	-
.4 FTE Outreach Worker/Activity Coordinator	16,069	17,073	17,969	-	-
1.5 FTE Van Drivers (3)	37,105	34,569	41,420	53,890	57,154
<b>Total Salaries</b>	<b>97,443</b>	<b>120,256</b>	<b>131,816</b>	<b>163,967</b>	<b>169,260</b>
<b>Services &amp; Supplies</b>					
Electricity	9,116	11,830	13,692	10,000	12,000
Water/Sewer	350	348	365	500	500
Fuel (Heating & Generator)	3,886	3,250	2,541	4,000	4,000
Vehicle Maintenance	1,048	900	561	1,200	1,200
Equipment Maintenance	-	6,760	140	-	-
Programs & Workshops	-	-	3,163	1,400	2,000
Supplies & Misc	4,495	21,747	9,000	9,000	11,000
Travel	96	-	139	1,500	1,500
Professional Development	-	579	2,578	1,200	2,100
<b>Total Services &amp; Supplies</b>	<b>18,991</b>	<b>45,414</b>	<b>32,179</b>	<b>28,800</b>	<b>34,300</b>
<b>Total Council on Aging</b>	<b>116,434</b>	<b>165,670</b>	<b>163,995</b>	<b>192,767</b>	<b>203,560</b>



## Departmental Trends

Description	FY2019	FY2020	CY2021	CY2021	CY2022	CY2023
Outreach units of service - # of senior contacts	843	452	1737	1737	2189	2543
Total # of check-ins @ the Senior Center	620	396	8099	8099	9622	9858
# of visits to exercise programs at the Senior Center	1326	629	55	55	100	917
Tuesday / Friday lunches served	0	0	4451	4451	4552	4465
# of seniors rides via WRTA	?	3193	2385	2385	1777	3202
# of seniors rides via Oxford van	1678	1164	2079	2079	2268	2734

Birdhouse  
Painting  
Source:  
Town of  
Oxford





# Library

Contact Information	Phone & Email	Location
Brittany McDougal Bialy Director	508-987-6003 ext. 1400 <a href="mailto:bmc dougal@oxfordma.us">bmc dougal@oxfordma.us</a>	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:

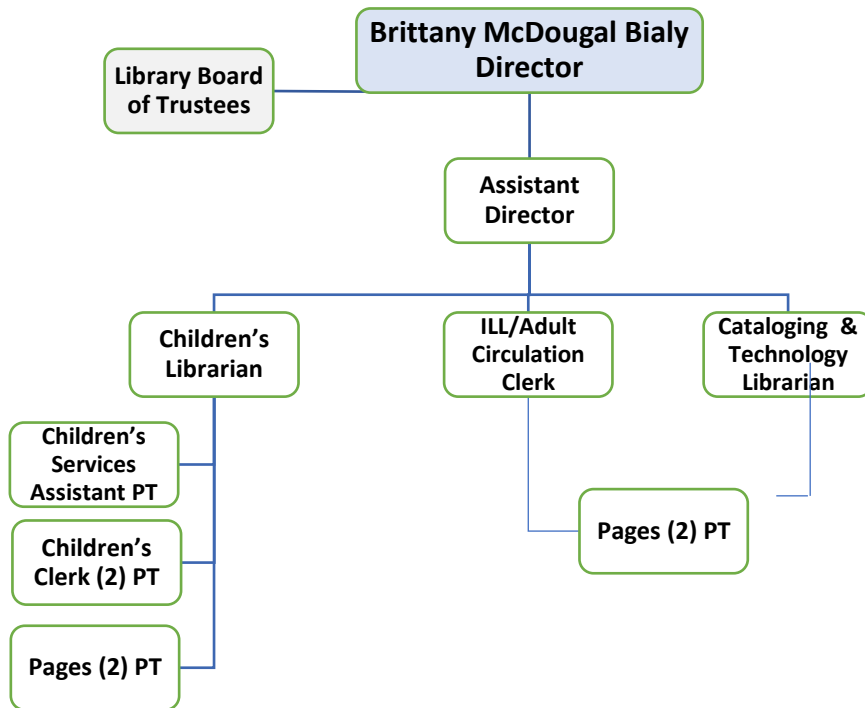
- Providing a collection of both physical and digital resources that are available free to the residents of Oxford and its surrounding communities;
- Purchasing materials for both educational and recreational purpose so that we can best fulfill the needs of the community; and
- Providing a high level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



Oxford Free Public Library, December 2023. Source: Town of Oxford



## Library Organizational Chart



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

## FY23 Accomplishments

- Implemented the new digital database, Kanopy in the Spring of 2022.
- Began expanding the "Library of Things" collection. This will be an ongoing process - last year we did add hotspots which has proven to be quite popular.
- The implementation of regular museum tours, along with a virtual tour for our website, is currently on hold due to some building issues. However, staff will continue working to prepare the museum for tours.
- The Board of Trustees, along with the Library Director, continue to review and implement new policies for the library.



## FY24 Accomplishments

- **Goal #1** Expand the “Library of Things” collection. *Status: So far this year, the library has added a record player, along with numerous vinyl albums.*
- **Goal #2** Expand shelving section in Adult Non-Fiction. *Status: Shelving company has been contacted – waiting on a time for them to come and evaluate the space.*
- **Goal #3** Implement regular tours of downstairs museum and create a virtual tour for our website (Continued goal from previous years, due to COVID and building issue). *Status: Building issue is being assessed and work to resolve issue has begun.*
- **Goal #4** Continue updating library policies and practices. *Status: The Board of Trustees, along with the Library Director, continue to review and implement new policies for the library.*

## FY25 Goals

Goal #1	Objective	Measurement	Timing
Look into services that provide “email blasts”, such as <i>Constant Contact</i> .	Will allow the library to notify patrons of upcoming events, directly to their inbox (for those that opt-in). This will be another way of getting the word out regarding services we offer.	# of subscribers	7/1/2024 – 6/30/2025
Goal #2	Objective	Measurement	Timing
Update technology in Meeting Room	Provide proper technology equipment, to include a new audio system and projector	Amount of use when holding programs or when meeting room used by outside groups	7/1/2024 - 6/30/2025
Goal #3	Objective	Measurement	Timing
Implement regular tours of downstairs museum and create a virtual tour for our website (Continued goal from previous years, due to COVID and mold issue)	Enhance residents’ experience by boosting their education of Town history via exploration of artifacts	Preparation and labeling of museum’s artifacts by library staff	1/1/2024- 12/31/2024
		Development of weekly tour schedule	1/1/2024- 12/31/2024
		# of tours given/# of visitors	6/30/2025





## FY24 Goals, Continued

Goal #4	Objective	Measurement	Timing
Continue updating library policies and practices	Ensure smooth continuation of operations by having readily accessible documentation of current library policies and procedures	Schedule policy reviews to be conducted by Library Director	Through 6/30/2025
		Report status of review sessions	

## Departmental Trends

Description	FY21	FY22	FY23	FY24 (thru Qtr 2)
Total patrons (Oxford Residents Only)	7,890	8,337	7,747	7,831
Total circulation (adult)	24,447*	33,697	39,181	17,794
Total circulation (children and youth collection)	10,977*	25,045	36,733	19,636
Total Inter-Library Loans (Received)	7,703	8,495	9,812	Unavailable
Total Inter-Library Loans (Provided)	9,534	9,897	10,920	Unavailable
Total Circulation Activity (Including ILLs, Excluding Digital Items)	44,958*	58,742	75,914	37,430
Program attendance (adult)	340*	550	835	372
Program attendance (children)	1,412*	3,544	2,600	825
Program attendance (teen)	15*	430	150	73
Total Programs Held (Adult, Children, Teen)	142*	270	320	122
Digital circulation (E-Books, Downloadable Audiobooks)	9,885	9,021	11,332	5,383
Value of All Materials Circulated (including ILL, excluding digital materials)	\$ 383,354*	\$ 545,747	\$717,959	\$ 358,002

\*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.





## FY25 Budget

<b>Oxford Public Library</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
1 FTE Library Director	75,836	79,622	84,897	86,095	88,162
1 FTE Assistant Director	44,307	45,107	48,215	49,676	52,649
2 FTE Librarians	48,603	89,029	97,038	101,997	104,048
1 FTE Circulation Clerk	42,932	41,043	52,217	44,728	47,922
1.25 FTE Part Time Cicrulation Clerks (3)	38,000	29,745	31,137	45,971	46,587
1.5 FTE Junior Clerks	306	27,188	32,389	46,926	48,584
<b>Total Salaries</b>	<b>249,984</b>	<b>311,734</b>	<b>345,893</b>	<b>375,393</b>	<b>387,952</b>
<b>Services &amp; Supplies</b>					
Electricity	17,556	22,627	16,543	20,000	20,000
Telecommunications/Alarm	840	1,465	811	900	900
Water/Sewer	1,979	1,720	2,262	1,800	1,800
Programming Supplies	2,555	2,155	3,121	2,500	2,500
Fuel (Heating & Generator)	9,311	10,137	11,303	10,000	10,000
Equipment Maintenance	134	194	866	850	850
Library Cultural Programming	2,540	5,760	4,537	5,500	5,500
Landscaping	911	539	464	1,000	1,000
Museum	-	-	-	500	500
Supplies & Misc	6,983	5,668	7,985	4,000	5,000
Software - C/W Mars	24,510	25,659	22,582	22,138	21,704
Periodicals	5,002	5,373	5,148	4,500	4,500
A/V & Records	13,377	12,489	9,680	15,000	15,000
Books	47,762	49,674	57,544	57,000	57,000
Reference Materials	6,407	7,079	7,578	6,000	6,000
Travel	-	664	790	1,000	1,000
Professional Development	860	600	1,093	1,750	2,000
<b>Total Services &amp; Supplies</b>	<b>140,727</b>	<b>151,803</b>	<b>152,307</b>	<b>154,438</b>	<b>155,254</b>
<b>Total Library</b>	<b>390,711</b>	<b>463,537</b>	<b>498,200</b>	<b>529,831</b>	<b>543,206</b>



## Veterans' Services

Contact Information	Phone & Email	Location
David Adams, Veterans Agent	508-987-6034 ext. 1105 <a href="mailto:dadams@oxfordma.us">dadams@oxfordma.us</a>	Oxford Senior Center 323 Main Street Oxford, MA 01540

### Mission Statement

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

#### In Flanders Fields

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

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

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



[This Photo](#) by Unknown Author is licensed under [CC BY](#)

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




## FY24 Accomplishments

- Increased communication outreach to Veterans, families and the community (local posts, social media and other areas)
- Monthly CH115 audits are up to date through the Treasurers Office ensuring funding accountability
- Helped support the ever-increasing number of Veterans, family members and others who had sought DVS, VA and other Veterans support services
- Completed DVS and VA Claims requests (CH115, DIC, VA Claims, At Home support)
- Provided Veterans Day Luncheon feeding some 150 Veterans and family members in our community
- Held a Veterans Resource night on Veterans resources/benefits to 69 Veterans and family members in the Town of Oxford
- Completed DVS Certificate
- Attended multiple Veteran Posts events
- Continuously working with the Worcester Railers and Worcester WooSox for tickets to Veterans and their families





## FY25 Goals

Goal #1	Objective	Measurement	Timing
CH115  	Provide veterans with the support and benefits they are entitled to.	1.1 Provide Town and state financial support for those qualified	7/1/2024 – 6/30/2025
		1.2 Provide state and federal medical support for those qualified	
		1.3 Ensure financial accuracy both to recipient and to the Town	
		1.4 Offer guidance and support to those Veterans and family members who seek VA matters	

Goal #2	Objective	Measurement	Timing
Communication	Continue to improve communication with Veterans.	2.1 Continue the communication between the Town and those who may or qualify for CH115 benefits (via social media, town website & by other communication means)	7/1/2024 – 6/30/2025
		2.2 Continue outreach between the Town and those Veterans, Veterans Posts and others w/in the community (via social media, luncheon & resources outreach)	

Goal #3	Objective	Measurement	Timing
Parades/ Ceremonies	Hold events honoring Veterans.	3.1 Develop communication between the town and those who may be responsible	7/1/2024 – 6/30/2025
		3.2 Work closely with those organizations/individuals	
		3.3 Grow attendance & participation over time	



## FY25 Goals, Continued

Goal #4	Objective	Measurement	Timing
Training	Attend local and state training.	4.1 Continue to attend weekly meetings with the state and other training opportunities throughout the year	7/1/2024 – 6/30/2025

## FY25 Budget

<b>Veterans' Services</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
.38 FTE Veterans' Agent	10,254	19,682	23,770	26,446	27,123
<b>Total Salaries</b>	<b>10,254</b>	<b>19,682</b>	<b>23,770</b>	<b>26,446</b>	<b>27,123</b>
<b>Services &amp; Supplies</b>					
Professional Services	8,000	8,240	8,487	8,700	8,961
Veterans Benefits	168,769	115,192	92,416	150,000	140,000
Supplies & Misc	-	5,500	2,116	2,000	4,000
Professional Development	-	151	-	600	500
<b>Total Servives &amp; Supplies</b>	<b>176,769</b>	<b>129,083</b>	<b>103,019</b>	<b>161,300</b>	<b>153,461</b>
<b>Total Veterans' Services</b>	<b>187,023</b>	<b>148,765</b>	<b>126,789</b>	<b>187,746</b>	<b>180,584</b>



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## 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.

### FY25 Budget

Historical	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
.025 FTE Clerical Support	57	496	786	1,000	1,000
<b>Total Salaries</b>	<b>57</b>	<b>496</b>	<b>786</b>	<b>1,000</b>	<b>1,000</b>
<b>Services &amp; Supplies</b>					
Supplies & Misc	335	-	93	500	500
Professional Development	-	50	75	150	150
<b>Total Services &amp; Supplies</b>	<b>335</b>	<b>50</b>	<b>168</b>	<b>650</b>	<b>650</b>
<b>Total Historical Commission</b>	<b>392</b>	<b>546</b>	<b>954</b>	<b>1,650</b>	<b>1,650</b>

## 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.

### FY25 Budget

Celebrations	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Services &amp; Supplies</b>					
Veterans' Day Celebration	-	1,996	3,239	5,000	5,000
Flags (Street)	700	1,000	-	500	500
Christmas/Bandstand	2,224	2,957	73	2,500	2,500
Memorial Day Celebration	-	1,908	1,577	2,000	2,000
<b>Total Services &amp; Supplies</b>	<b>2,924</b>	<b>7,861</b>	<b>4,889</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Celebrations</b>	<b>2,924</b>	<b>7,861</b>	<b>4,889</b>	<b>10,000</b>	<b>10,000</b>





# Oxford Public Schools





## Oxford Public Schools

Contact Information	Phone & Email	Location
Michael Lucas Superintendent of Schools	508-987-6050 <a href="mailto:mlucas@oxps.org">mlucas@oxps.org</a>	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 development, well-being, and mental health. In partnership with the community, students will be successful in a technological global society, prepared for life, college, career, or the military.

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

### 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.

### FY23 Accomplishments

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

### FY24 Accomplishments

- We had a positive transition of the Preschool into the high school
- We had a positive transitions of our fifth graders into Barton
- We used PD time to focus on inclusive practices
- We have mentored and assimilated a new principal to the middle school, Mrs. Joseph
- We improved school culture and mental health supports at all four schools
- We have improved our connection to the community with ongoing communication and positive reports to celebrate success
- We continue to collaborate with police, fire, and emergency services in modern safety protocols and best practices.





## FY25 Goals

- Reduce chronic absenteeism by stronger personalize communication with parents
- Continue to celebrate student and staff successes on social media and local newspapers
- Running a February and April vacation accelerated math camp
- Create a budget that supports the MTSS process (tiered instruction for academics, behavior and social emotional support)
- Create a school wide community of Being the Three -Respectful, responsible and safe.
- Collaborate with town agencies to repair the foundations, sidings, and roof our school buildings
- Build a budget to meet the needs of our students to ensure intrinsic engagement to increase school success rates
- Optimize bus routes for students in order to create better transportation to and from schools to reduce travel time and increase student access to extracurricular activities

## FY25 Budget

Account Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget	FY24 vs. FY25 \$ %	
IT Districtwide	472,915	738,157	488,411	605,045	546,707	692,219	145,512	26.6%
Administration	898,786	845,524	876,948	859,155	961,353	1,089,710	128,357	13.4%
Chaffee School	1,348,666	1,349,989	1,874,925	1,858,535	2,036,017	2,217,995	181,978	8.9%
Clara Barton School	1,964,602	2,095,678	1,577,521	1,629,968	2,197,536	2,242,322	44,786	2.0%
Middle School	2,542,619	2,728,876	2,742,625	3,227,906	2,950,843	3,183,010	232,167	7.9%
High School	4,162,665	3,712,766	3,925,943	3,523,411	3,698,366	3,781,006	82,640	2.2%
Student Services	4,491,339	4,743,310	4,657,114	5,104,362	5,139,150	5,435,060	295,910	5.8%
Custodial Services	577,158	608,773	654,392	632,639	630,358	653,435	23,077	3.7%
Athletics	233,394	137,753	200,698	236,112	229,732	237,052	7,320	3.2%
Transportation	1,314,695	1,172,709	1,587,294	1,638,618	1,675,459	1,803,870	128,411	7.7%
Crossing Guards	14,596	14,670	16,323	16,234	16,323	16,323	-	0.0%
Medicaid Billing	7,500	7,500	7,500	6,763	7,500	7,500	-	0.0%
<b>Total Education Budget</b>	<b>18,028,936</b>	<b>18,155,706</b>	<b>18,609,694</b>	<b>19,338,747</b>	<b>20,089,345</b>	<b>21,359,503</b>	<b>1,270,158</b>	<b>6.3%</b>
<b>Amount voted at Town Meeting</b>	<b>18,066,975</b>	<b>18,166,975</b>	<b>18,775,975</b>	<b>19,339,254</b>	<b>20,089,345</b>	<b>21,359,503</b>	<b>1,270,158</b>	<b>6.3%</b>
<b>Variance</b>	<b>(38,039)</b>	<b>(11,269)</b>	<b>(166,281)</b>	<b>(507)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budget Offsets</b>								
ACE Revolving	171,592	226,654	226,654	35,000	35,000	56,537	21,537	61.5%
EduCare Revolving	194,629	145,661	219,354	205,197	231,797	322,282	90,485	39.0%
Pre-School Revolving	62,138	65,690	76,262	65,154	69,454	69,447	(7)	0.0%
Circuit Breaker Revolving	535,116	645,768	704,222	756,718	976,468	1,178,425	201,957	20.7%
School Choice Revolving	52,550	32,740	7,225	44,006	45,386	92,190	46,804	103.1%
Athletic Revolving	-	25,245	53,350	33,900	33,900	33,900	-	0.0%
Food Service Revolving	294,542	305,444	497,646	642,378	652,416	844,990	192,574	29.5%
Pre-School Grant	28,379	28,496	36,617	29,076	29,263	29,263	-	0.0%
SPED 240 Grant	482,240	488,334	566,823	491,369	507,633	533,800	26,167	5.2%
Title I Grant	467,281	426,899	470,019	427,734	370,266	370,266	-	0.0%
Title IIA	73,868	62,016	70,388	58,670	47,195	47,195	-	0.0%
Title IV	27,631	33,426	28,584	33,641	31,386	31,386	-	0.0%



## Departmental Trends

Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-24
Total Enrollment	1738	1685	1639	1572	1,458	1466	1437	1493
Graduation Rate (4-Year, not adjusted)	88.10%	86.70%	79.60%	82.10%	86.10%	85.60%	80.90%	
Total # of Teachers (FTE)	125.7	123.1	123	122.1	116.3	142	136.7	
Student/Teacher Ratio	13.8:1	13.7:1	13.3:1	12.9:1	12.5:1	10.3:1	10.5:1	
In-district expenditures (\$)	22,601,630	22,243,718	22,680,294	22,476,349	22,922,101	26,228,197		
In-district FTE pupils	1716.8	1686.2	1627.4	1578	1459.8	1466.1		
In-district expenditures per pupil	\$ 13,790	\$ 14,003	\$ 14,515	\$ 14,244	\$ 15,702	\$ 17,890		





# OXFORD PUBLIC SCHOOLS

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

### Mission

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

### Vision

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

### Theory of Action

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

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

**THEN our** students will lead and shape the future.



## Strategic Objectives

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

## Strategic Initiatives

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

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



## Strategic Initiatives, Continued

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

## Outcomes

**Teaching & Learning**

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



## Outcomes, Continued

### School Culture & Mental Health

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

### Connected Community

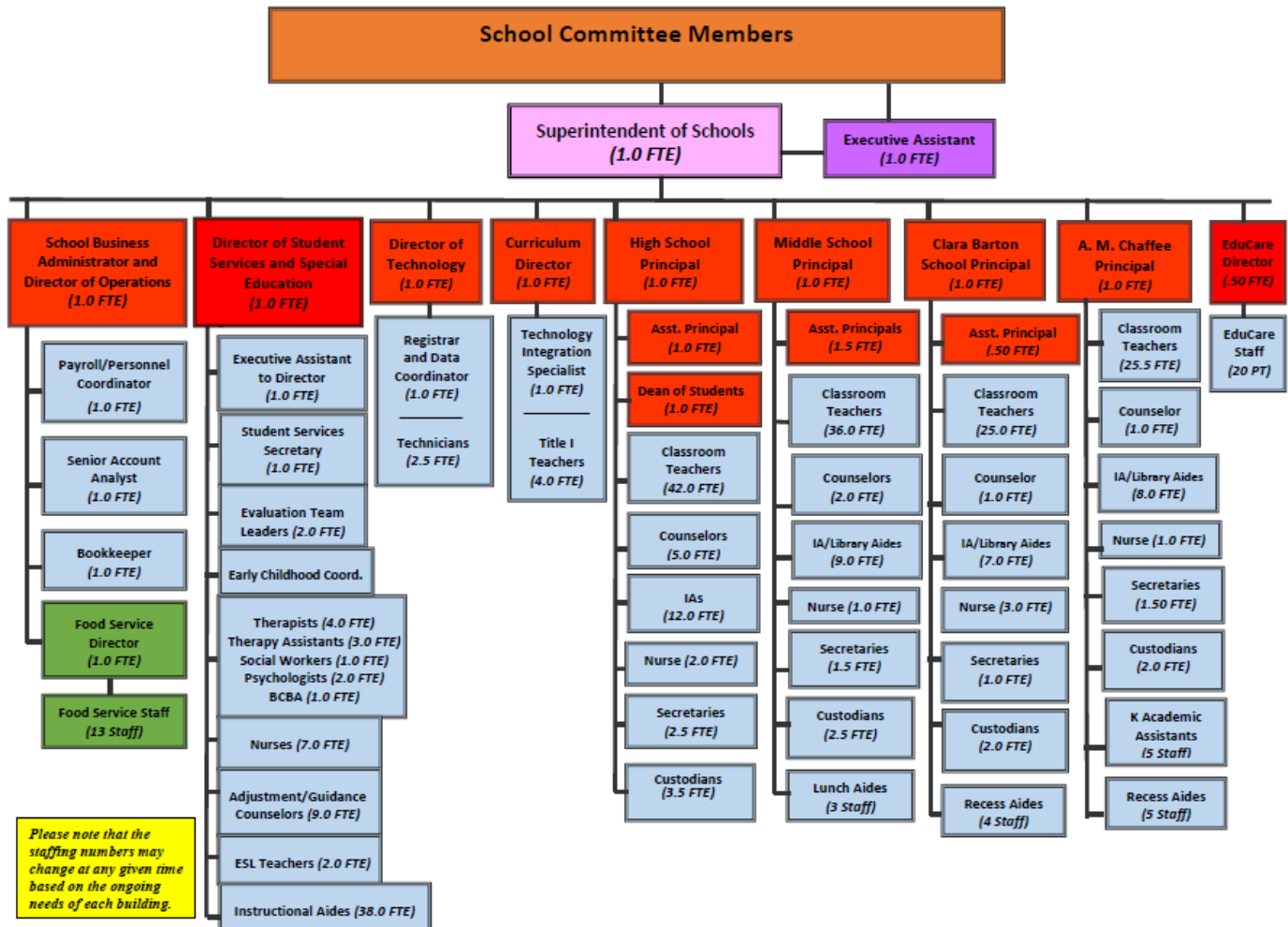
- By June 30, 2026, the OXPS will have a noted increase in satisfaction as indicated by the results of our Pre and Post "Engagement and Awareness Outcome" survey to foster an overall greater sense of belonging as members of our community.
- By June 30, 2026, District staff will have consistent/established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

### Management, Operations, & Resources

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



# Oxford Public Schools Organizational Chart







# Non-Departmental & General Operations





## Information Technology

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

### FY25 Budget

Information Technology	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Services &amp; Supplies</b>					
Professional Services - Consultants	142,583	109,922	141,063	125,000	125,000
Equipment Maintenance - Copiers & Shreddi	48,898	50,029	42,783	49,000	50,000
Supplies & Misc	2,847	4,310	15,207	5,000	15,000
Hardware - computers, monitors, etc.	23,612	40,642	26,636	40,000	35,000
Software	219,274	208,602	267,085	380,000	380,000
Professional Development	-			-	-
Equipment	-	3,537			
<b>Total Service &amp; Supplies</b>	<b>437,214</b>	<b>417,042</b>	<b>492,774</b>	<b>599,000</b>	<b>605,000</b>
<b>Total Finance Department -IT</b>	<b>437,214</b>	<b>417,042</b>	<b>492,774</b>	<b>599,000</b>	<b>605,000</b>



# Memorial Hall

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

## FY25 Budget

Memorial Hall	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Salaries</b>					
Overtime/Additional Hours	-	-	-	5,000	5,000
1 FTE Floating Clerk	1,548	22,927	49,662	50,000	50,000
<b>Total Salaries</b>	<b>1,548</b>	<b>22,927</b>	<b>49,662</b>	<b>55,000</b>	<b>55,000</b>
<b>Services &amp; Supplies</b>					
Electricity	19,617	20,822	19,069	23,000	21,000
Water/Sewer	400	227	400	300	400
Fuel (Heating & Generator)	5,299	7,095	6,840	7,500	7,000
Equipment Maintenance	1,197	1,417	885	2,000	1,500
Supplies & Misc	15,823	12,042	15,825	20,000	20,000
Postage	47,433	47,410	55,551	48,000	55,000
<b>Total Services &amp; Supplies</b>	<b>89,769</b>	<b>89,013</b>	<b>98,570</b>	<b>100,800</b>	<b>104,900</b>
<b>Total Memorial Hall</b>	<b>91,317</b>	<b>111,940</b>	<b>148,232</b>	<b>155,800</b>	<b>159,900</b>



# 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.

## FY25 Budget

Telecommunications	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Services &amp; Supplies</b>					
Telecommunications	104,993	109,503	101,543	121,000	135,000
<b>Total Service &amp; Supplies</b>	<b>104,993</b>	<b>109,503</b>	<b>101,543</b>	<b>121,000</b>	<b>135,000</b>
<b>Total -TELECOMMUNICATIONS</b>	<b>104,993</b>	<b>109,503</b>	<b>101,543</b>	<b>121,000</b>	<b>135,000</b>
Fuel	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Services &amp; Supplies</b>					
Municipal Fuel	137,647	172,352	155,081	175,000	175,000
<b>Total Service &amp; Supplies</b>	<b>137,647</b>	<b>172,352</b>	<b>155,081</b>	<b>175,000</b>	<b>175,000</b>
<b>Capital</b>					
Equipment	-	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total MUNICIPAL FUEL</b>	<b>137,647</b>	<b>172,352</b>	<b>155,081</b>	<b>175,000</b>	<b>175,000</b>
Hydrants	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Services &amp; Supplies</b>					
Hydrants	146,885	146,950	177,200	165,000	150,000
<b>Total Service &amp; Supplies</b>	<b>146,885</b>	<b>146,950</b>	<b>177,200</b>	<b>165,000</b>	<b>150,000</b>
<b>Total HYDRANTS</b>	<b>146,885</b>	<b>146,950</b>	<b>177,200</b>	<b>165,000</b>	<b>150,000</b>



## 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.

### FY25 Budget

<b>Moderator</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
Moderator Stipend	200	200	200	200	200
<b>Total Salaries</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Services &amp; Supplies</b>					
Supplies & Misc	-	-	-	800	800
Professional Services	240	-	-	700	700
Professional Development	20	30	127	100	100
<b>Total Service &amp; Supplies</b>	<b>260</b>	<b>30</b>	<b>127</b>	<b>1,600</b>	<b>1,600</b>
<b>Total Moderator</b>	<b>460</b>	<b>230</b>	<b>327</b>	<b>1,800</b>	<b>1,800</b>
<b>Finance Committee</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Manager</b>
<b>Salaries</b>					
Stipend/Part Time Clerical Support					
Staff/Stipend	1,000	1,000	1,000	1,000	1,000
<b>Total Salaries</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Services &amp; Supplies</b>					
Advertising - Capital Program Public Hearing	35	28	29	75	75
Annual Dues - Association of Town Finance Committee	-	210	214	225	225
Reserve Fund	-	66,000	75,000	100,000	100,000
<b>Total Service &amp; Supplies</b>	<b>35</b>	<b>66,238</b>	<b>75,243</b>	<b>100,300</b>	<b>100,300</b>
<b>Total Finance Committee</b>	<b>1,035</b>	<b>67,238</b>	<b>76,243</b>	<b>101,300</b>	<b>101,300</b>



## 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.

### FY25 Budget

Employee Benefits	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Services &amp; Supplies</b>					
Unemployment Insurance	81,697	37,551	131,050	65,000	100,000
Retirement	2,188,260	2,478,755	2,718,666	2,992,961	3,298,495
Group Health Insurance	3,869,119	4,206,643	4,242,217	4,550,000	4,850,000
Group Life Insurance	-	-	-	2,700	2,700
Group FICA	314,924	365,449	373,222	400,000	400,000
General Insurance	422,174	436,923	392,748	425,000	450,000
<b>Total Retirement &amp; Insurance</b>	<b>6,876,174</b>	<b>7,525,321</b>	<b>7,857,903</b>	<b>8,435,661</b>	<b>9,101,195</b>



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# Debt Service

## FY25 Budget

Debt Service	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Manager
<b>Maturing Debt</b>					
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	235,000	250,000	260,000	270,000	285,000
School-Middle School Roof	130,000	130,000	130,000	130,000	130,000
School-Middle School HVAC	60,000	60,000	60,000	60,000	60,000
School-Chaffee	290,000	285,000	275,000	-	-
Community Center Elevator/3rd Flr Renovatio	50,000	50,000	50,000	50,000	50,000
<b>Total - Maturing Debt</b>	<b>820,000</b>	<b>830,000</b>	<b>830,000</b>	<b>565,000</b>	<b>580,000</b>
<b>Short-term Debt</b>					
Splash Pad - Payment 8 of 10 (paid through Smolenski Millette)					-
Clock Tower - Payment 8 of 10	32,700	32,700	32,700	32,700	32,700
Library - Payment 8 of 10	14,000	14,000	14,000	14,000	14,000
OHS Roof & Bleachers - Payment 7 of 10	60,000	60,000	60,000	60,000	60,000
Bathhouse - Payment 7 of 10	30,000	30,000	30,000	30,000	30,000
Streetlights - Paymemt 6 of 10	29,600	29,600	29,600	29,600	29,600
Saccarappa Bridge - 5 of 9	90,000	90,000	90,000	90,000	90,000
New Fire Truck - 3 of 10	-	-	68,500	68,500	68,500
<b>Total - Short-term Debt</b>	<b>256,300</b>	<b>256,300</b>	<b>324,800</b>	<b>324,800</b>	<b>324,800</b>
<b>Long Term Interest</b>					
Natural Gas Conversion	8,194	7,394	6,594	5,794	4,994
Clock Tower	4,863	4,463	4,063	3,663	3,263
Fire Truck Rehab	4,500	3,500	2,500	1,500	500
Police Station	93,235	83,835	73,585	62,795	51,668
School-Middle School Roof	41,210	37,960	35,360	32,760	29,900
School-Middle School HVAC	29,956	27,556	25,156	22,756	20,356
School-Chaffee	37,385	24,915	12,375	-	-
Community Center Elevator/3rd Flr Renovatio	15,850	14,600	13,600	12,600	11,500
<b>Total Long Term Interest</b>	<b>235,193</b>	<b>204,223</b>	<b>173,233</b>	<b>141,868</b>	<b>122,181</b>
<b>Short Term Interest</b>					
<b>Total Short Term Debt Interest</b>	<b>27,749</b>	<b>6,703</b>	<b>18,217</b>	<b>80,000</b>	<b>90,000</b>
<b>Total Debt Service</b>	<b>1,339,242</b>	<b>1,297,226</b>	<b>1,346,250</b>	<b>1,111,668</b>	<b>1,116,981</b>





# Capital Budget







## Oxford's Capital Budgeting Overview

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

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



***The bulk fuel storage and fueling system includes two 10k gallon underground storage tanks. The system is 29 years old and there is 450k in the FY25 Capital Plan to replace the system.***

### Section 6 Capital Improvements Program – Town Charter

8-6-1 A committee to be known as the Capital Program Committee may be established, composed of one member from and appointed by the finance committee, one member from and appointed by the planning board, and six additional members appointed by the moderator. The finance and planning board members shall be appointed for two years. All other members for four-year terms in such manner that one shall expire every year. No town

employee or town officer shall be appointed. The town finance director and the town accountant and town manager

shall be ex- officio members without the right to vote. Any vacancy shall be filled for the unexpired term in the manner of the original appointment. In the absence of a capital program committee, the finance committee shall act as the capital program committee.

8-6-2 The committee shall study proposed capital outlays involving the acquisition of land or an expenditure of twenty-five thousand dollars (\$25,000) or more having a useful life of at least three



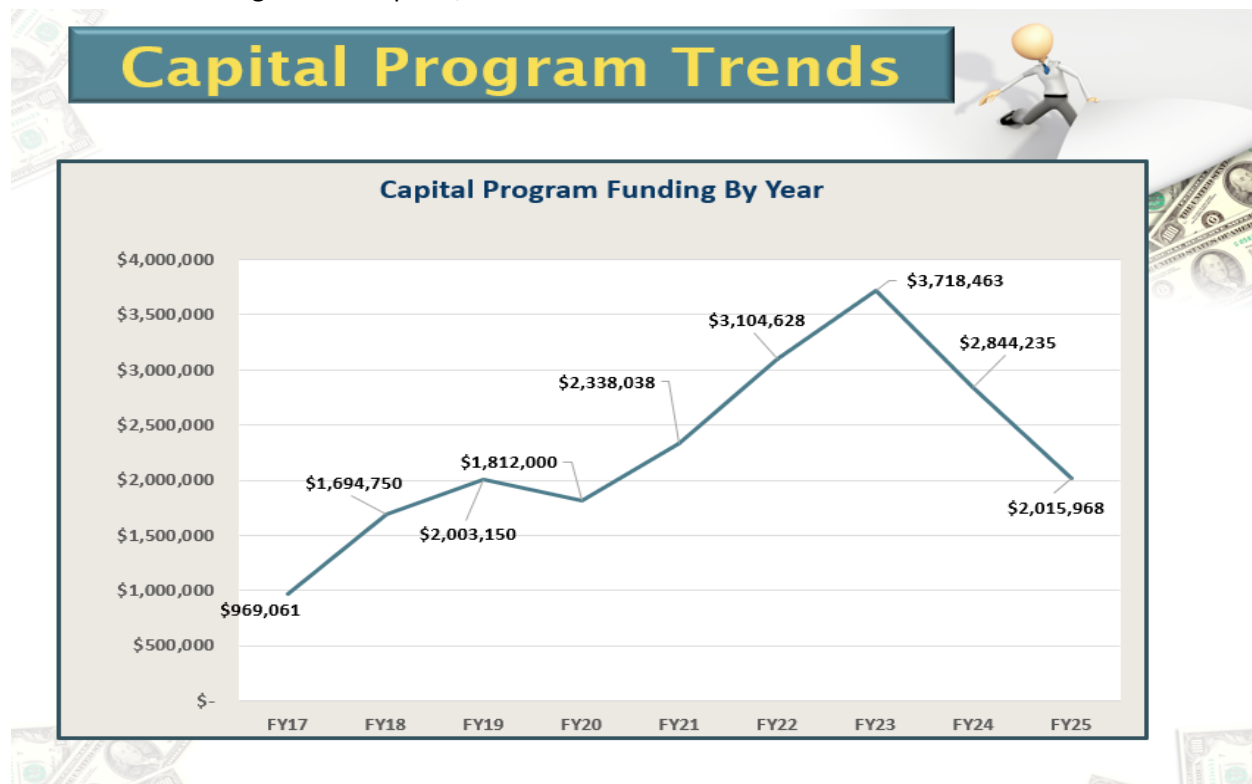
years. All officers, boards and committees including selectmen, school committee, shall by September first of each year give to the Capital Program Committee on forms prepared by it, information concerning all projects anticipated by them as needing Town Meeting approval during the ensuing six years. The committee shall study the need, timing and cost projection of these projects and the effect each will have on the financial position of the town.

8-6-3 The Capital Program Committee shall prepare an annual report containing a budget for such outlays for the first year for presentation to the finance committee and to the selectmen at annual budget hearings. They will report to the town meeting the capital program for the following five years. It 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.



#### FY2025 Capital Program Summary

For FY2025, the Town Manager recommended, and it is expected that Town Meeting will approve \$2,015,968 in capital investment. The projects and outlays are summarized on the following page and



include \$2,015,968 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 the replacement of the bulk fuel storage tanks, fueling island, and necessary appurtenances. The existing fuel storage tanks are 30 years old, with a manufacturer specified effective service life of 30 years. As the tanks age further, the possibility of leaks or failures

risks, and insurance becomes more costly. The fuel system is utilized by every department in Town, and is a necessity for the Town's daily operation.

The following section presents a summary of FY2025 capital investments, followed by detail on each expenditure including operating budget impact and justification.

### **FY2025-FY2030 Capital Improvement Plan**

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

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



## FY2025 Capital Outlay Summary

### Capital Improvement Program - FY2025

#### Funding Source - Free Cash

DPW-Roadway/Dam/Bridge/Culvert Engineering, Repair, Restoration and Improvements	500,000
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#### Building Improvements

Townhall Window Replacement	185,000
Demolition of 3 Barton Street	75,000
Library Wall Repainting	25,000
Replace HVAC 60 Ton Condenser Coil at High School	140,000
Contingency	50,000

Building Improvement Fund Subtotal	<b>475,000</b>
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DPW - Replace Bulk Fuel Storage & Fueling System	450,000
DPW - Fleet Repair/Replace	130,000
DPW - Greenbriar Restroom Facility	105,000
EMS/Fire - Forestry 2 Replacement	250,000
Police - Weapons Replacement	55,968
Townwide - Green Communities Local Match	50,000

Free Cash Projects Total	<b>\$ 2,015,968</b>
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<b>TOTAL CAPITAL PROGRAM</b>	<b><u>\$ 2,015,968</u></b>
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# FY2025 Capital Project Detail



<b>Project Title: Roadway Rehabilitation "Gap" Funding</b>								
<b>Department: DPW</b>				<b>Category: Highway</b>				
<b>Description and Justification:</b> The Town is underfunded in it's roadway rehabilitation program. The Town gets approximately \$500,000.00 from the Commonwealth through the Chapter 90 program annually. According to DPW's roadway asset management program, the Town needs more than \$1,000,000.00 annually to adequately maintain its roadway network. The gap between need and current Chapter 90 funding levels is more than \$500,000.00 however prior budgeting constraints have capped the funding at \$500,000.00. The gap funding is crucial to attempting to maintain a level average roadway condition, as the Chapter 90 and gap funding does not improve the current average condition of our Town's roadway network.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction	1,7	\$ 3,000,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 3,000,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ 500,000.00</b>
<b>Source of Funds Legend</b>								
(1) Free Cash			(3) Enterprise Receipts		(5) Grants		(7) Stabilization	
(2) Tax Levy			(4) Debt		(6) Revolving Fund		(8) Other	

# FY2025 Capital Project Detail



Project Title: **Town Hall Replacement Windows**

Department: **DPW**

Category: **DPW-Facilities-Town**

**Description and Justification:**

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



## RECOMMENDED FINANCING


	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ 185,000.00	185,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 185,000.00</b>	<b>\$ 185,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Source of Funds Legend**

- |               |                         |                    |                   |
|---------------|-------------------------|--------------------|-------------------|
| (1) Free Cash | (3) Enterprise Receipts | (5) Grants         | (7) Stabilization |
| (2) Tax Levy  | (4) Debt                | (6) Revolving Fund | (8) Other         |


# FY2025 Capital Project Detail



Project Title: <b>3 Barton Demolition</b>								
Department: <b>DPW</b>				Category: <b>DPW-Facilities-Town</b>				
<b>Description and Justification:</b> DPW's Facilities Div. no longer operates from the 3 Barton St building. The roof is caving in and the garage section is not weathertight. DPW evaluated replacing the roof but it is in need of complete reconstruction and we've been advised that once the roof is removed the structure's walls will be laterally unstable. Demolition of the existing structure is the most prudent option. Project consists of hazmat assessment/abatement and demolition of the the building.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six - YearCost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ 75,000.00	75,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 75,000.00</b>	<b>\$ 75,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Source of Funds Legend</b>								
(1) Free Cash		(3) Enterprise Receipts		(5) Grants		(7) Stabilization		
(2) Tax Levy		(4) Debt		(6) Revolving Fund		(8) Other		

# FY2025 Capital Project Detail



<b>Project Title: Library Wall Repainting</b>								
<b>Department: DPW</b>				<b>Category: DPW-Facilities-Town</b>				
<b>Description and Justification:</b> Repaint several interior walls to include but not limited to, walls on the first floor, basement , hallway and kitchen areas. The Library Director has requested painting interior walls to maintain the proper appearance for the many town residents that visit daily, and provide a fresh, clean wall surfaces. This will also reduce maintenance costs associated with repairing chipped and damaged sections of the walls.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six - YearCost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ 25,000.00	25,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Source of Funds Legend</b>								
(1) Free Cash		(3) Enterprise Receipts		(5) Grants		(7) Stabilization		
(2) Tax Levy		(4) Debt		(6) Revolving Fund		(8) Other		



# FY2025 Capital Project Detail



Project Title: **OHS 60 Ton Condenser Coil Replacement**

Department: **DPW**

Category: **DPW-Facilities-Town**

Description and Justification:

Replace the 60 Ton condenser coil at the High School. The existing HVAC 60 Ton condenser coil and associated components are approximately 20 years old. The coil is losing efficiency due to a slow freon leak and cannot be repaired, also one of the four compressors has failed. As the system calls for 100% cooling, the system is only able to reach 75% efficiency, we are spending more for energy than necessary.



**RECOMMENDED FINANCING**

	Source of Funds	Total Six - YearCost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ 140,000.00	140,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 140,000.00</b>	<b>\$ 140,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Source of Funds Legend

- |               |                         |                    |                   |
|---------------|-------------------------|--------------------|-------------------|
| (1) Free Cash | (3) Enterprise Receipts | (5) Grants         | (7) Stabilization |
| (2) Tax Levy  | (4) Debt                | (6) Revolving Fund | (8) Other         |

# FY2025 Capital Project Detail



Project Title: **Contingency 10%**

Department: **DPW**

Category: **DPW-Facilities-Town**

Description and Justification:

Contingency for unexpected expenses such as: cost escalation, additional engineering, consultants, project oversite and emergency repairs.



## RECOMMENDED FINANCING

	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ 236,850.00	50,000.00	35,050.00	59,500.00	40,250.00	43,500.00	8,550.00
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 236,850.00</b>	<b>\$ 50,000.00</b>	<b>\$ 35,050.00</b>	<b>\$ 59,500.00</b>	<b>\$ 40,250.00</b>	<b>\$ 43,500.00</b>	<b>\$ 8,550.00</b>

Source of Funds Legend

- |               |                         |                    |                   |
|---------------|-------------------------|--------------------|-------------------|
| (1) Free Cash | (3) Enterprise Receipts | (5) Grants         | (7) Stabilization |
| (2) Tax Levy  | (4) Debt                | (6) Revolving Fund | (8) Other         |

# FY2025 Capital Project Detail



Project Title: **Replace Bulk Fuel Storage & Fueling System**

Department: **DPW**

Category: **DPW-Facilities-Town**

**Description and Justification:**

Replace existing bulk fuel storage tanks, fueling island, and necessary appurtenances. The existing fuel storage tanks are 30 years old, with a manufacturer specified effective service life of 30 years. As the tanks age further, the possibility of leaks or failures rises, and insurance becomes more costly. While the fuel island is in good working order, the pumps, piping, probes, and fuel management system are showing their age. Replacement of the entire system would be much more cost effective in the long run, as opposed to replacing only the 90% of the system that needs replacement. The fuel system is utilized by every department in Town, and is a necessity for the Town's daily operation. Should the system fail, such failure would have major impacts on highway maintenance, plowing, Police efficiency, Fire Department fueling, etc.



**RECOMMENDED FINANCING**


	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment		\$ 450,000.00	450,000.00					
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 450,000.00</b>	<b>\$ 450,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Source of Funds Legend**

- |               |                         |                    |                   |
|---------------|-------------------------|--------------------|-------------------|
| (1) Free Cash | (3) Enterprise Receipts | (5) Grants         | (7) Stabilization |
| (2) Tax Levy  | (4) Debt                | (6) Revolving Fund | (8) Other         |


# FY2025 Capital Project Detail



Project Title: <b>Replace No. 53 with an F550 Crew Truck</b>								
Department: <b>DPW</b>				Category: <b>Fleet</b>				
<p><u>Description and Justification:</u></p> <p>Replace Truck No. 53 with a new F550 Crew Truck. Truck No. 53 functions as our service truck for roadway work. It is a model year 2006 regular cab truck with a service body with multiple compartments for storing tools and equipment. The truck has over 6400-hours (equivalent to 200k+ engine miles) and 84,141 miles as of 08/24/23. The truck suffers from 18 years of use and is greatly undersized for the crew and the tools required to perform routine and emergency work. The Truck is essential to the operation of field crews. Without the truck we would not be able to efficiently bring employees, tools, and materials to the jobsite. The proposed replacement truck would provide more storage and would include a small boom crane providing additional capability and versatility for the crew.</p>								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment		\$ 130,000.00	130,000.00					
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 130,000.00</b>	<b>\$ 130,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Source of Funds Legend</u>								
(1) Free Cash		(3) Enterprise Receipts		(5) Grants		(7) Stabilization		
(2) Tax Levy		(4) Debt		(6) Revolving Fund		(8) Other		

# FY2025 Capital Project Detail




<b>Project Title: Greenbriar Restroom Facility</b>								
<b>Department: DPW</b>				<b>Category: Park &amp; Cemetery</b>				
<b>Description and Justification:</b> The Town appropriated \$35k for reconstruction of a bathroom facility at Greenbriar Park in FY21 as required by the Town's lease with the Army Corps of Engineers. The DPW has since completed a site/sewer design for the new facility. Preliminary estimates for a restroom building far exceed the current appropriation. The DPW anticipates increased costs to regularly stock paper good and clean the facility once restored.								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ 105,000.00	105,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 105,000.00</b>	<b>\$ 105,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Source of Funds Legend</b>								
(1) Free Cash		(3) Enterprise Receipts		(5) Grants		(7) Stabilization		
(2) Tax Levy		(4) Debt		(6) Revolving Fund		(8) Other		



# FY2025 Capital Project Detail



<b>Project Title: Replace Forestry 2</b>								
<b>Department: EMS/Fire</b>				<b>Category: Equipment</b>				
<b>Description and Justification:</b> <p>The Forestry 2 Fire Suppression vehicle replacement project involves the replacement of our aging Forestry firefighting vehicle that has reached the end of its useful service life. Forestry 2 is a 1980 45 year-old apparatus. It reached the end of its service life two decades ago. The National Fire Protection Association (NFPA) recommends front line aerial apparatus be replaced after 15 years of service. Aging apparatus reduce the Insurance Service Organizations rating for home owners fire insurance and increase operating and maintenance costs. Additionally, incidents that require a pumper and an aerial device often require a response by a fire suppression vehicle. This becomes increasingly difficult to staff two vehicles versus one. The costs to repair this older vehicle keep raising exponentially each year. Any failure and reduced pump capacity of the vehicle reduces the Town's ISO rating resulting in increased homeowners insurance premiums. The vehicle is older technology and failure at a critical time could not only result in property loss, it could result in loss of life or limb.</p>								
<b>RECOMMENDED FINANCING</b>								
	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment	1, 2, 4	\$ 250,000.00	250,000.00					
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 250,000.00</b>	<b>\$ 250,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Source of Funds Legend</b>								
(1) Free Cash			(3) Enterprise Receipts		(5) Grants		(7) Stabilization	
(2) Tax Levy			(4) Debt		(6) Revolving Fund		(8) Other	

# FY2025 Capital Project Detail



Project Title: **Electronic Control Weapons Replacement**

Department: **Police**

Category: **Equipment**

Description and Justification:

ECWs are a necessary option for Use of Force incidents. Half of our Officers are carrying an archaic model (20 years) no longer supported by the vendor. The other half are carrying a completely different model (11 years). The replacement of this equipment is absolutely critical as a number of these devices don't function properly due to age and lack of vendor support. Having different pieces of equipment amongst officers creates a major training issue. All Officers should have familiarity with one another's equipment. Training and equipment should be consistent and uniform. We were quoted a total of \$106,110 over five years at \$21,222 per year.



**RECOMMENDED FINANCING**

	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment	1 or 7	\$ 106,110.00	21,222.00	21,222.00	21,222.00	21,222.00	21,222.00	
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 106,110.00</b>	<b>\$ 21,222.00</b>	<b>\$ 21,222.00</b>	<b>\$ 21,222.00</b>	<b>\$ 21,222.00</b>	<b>\$ 21,222.00</b>	<b>\$ -</b>

Source of Funds Legend

(1) Free Cash	(3) Enterprise Receipts	(5) Grants	(7) Stabilization
(2) Tax Levy	(4) Debt	(6) Revolving Fund	(8) Other

# FY2025 Capital Project Detail



Project Title: **Firearms Upgrade**

Department: **Police**

Category: **Equipment**

Description and Justification:

Current firearms are 7 years old and no longer warrantied, the tritium nightsights are failing so target acquisition in low light conditions become more difficult. Magazine springs are under constant load and recoil springs need to be replaced. There wasn't enough money in previous budgets to put handguns on a regular maintenance schedule to extend life. Our current firearms have trade in value of \$9,950.00. We expect the trade in allowance will decrease over time. It makes sense to utilize our current trade in value toward the purchase of new handguns rather than replacing parts and adding manpower hours to bring our current handguns up to speed. If we are able to make this purchase with trade-in the cost is estimated to **\$25,000**. Parts and maintenance are estimated to cost **\$5,039.63**. We are looking to move to a smaller caliber weapon to cut down on the cost of ammunition for training.



**RECOMMENDED FINANCING**

	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY25	FY26	FY27	FY28	FY29	FY30
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment	1 or 7	\$ 34,746.15	34,746.15					
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
<b>TOTAL</b>		<b>\$ 34,746.15</b>	<b>\$ 34,746.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Source of Funds Legend

- |               |                         |                    |                   |
|---------------|-------------------------|--------------------|-------------------|
| (1) Free Cash | (3) Enterprise Receipts | (5) Grants         | (7) Stabilization |
| (2) Tax Levy  | (4) Debt                | (6) Revolving Fund | (8) Other         |



# FY2025 Capital Project Detail



<b>Project Title: Green Communities Energy Reduction Projects FY25</b>																																																																																																																	
<b>Department: DPW</b>				<b>Category: Building</b>																																																																																																													
<u>Description and Justification:</u> Green Community Projects for FY25: Office Building - LED Lighting = \$26,883 Headquarters LED Interior Lighting= \$84,596 Lighting= \$352,906 All Projects are scheduled for energy reduction, for which there will be an annual cost savings for the Town. Total costs of all energy reduction projects is \$464,385 and project grant offset is estimated to be \$464,385. Although it is estimated the the Town's responsibility is to be zero, we generally reserve \$50k for the Town's share. Annual cost savings are estimated to be \$42,560.																																																																																																																	
1) DPW 2) Polcie Dept 3) Middle School LED																																																																																																																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Source of Funds</th> <th rowspan="2">Total Six - YearCost</th> <th colspan="6">Estimated Expenditures by Fiscal Year</th> </tr> <tr> <th>FY25</th> <th>FY26</th> <th>FY27</th> <th>FY28</th> <th>FY29</th> <th>FY30</th> </tr> </thead> <tbody> <tr> <td>A. Feasibility Study</td> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>B. Design</td> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>C. Land Acquisition</td> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>D. Construction</td> <td>5, 1</td> <td>\$ 514,385.00</td> <td>514,385.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>E. Furnishings/Equipment</td> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>F. Departmental Equipment</td> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>G. Contingency</td> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>H. Other</td> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>TOTAL</b></td> <td></td> <td><b>\$ 514,385.00</b></td> <td><b>\$ 514,385.00</b></td> <td><b>\$ -</b></td> <td><b>\$ -</b></td> <td><b>\$ -</b></td> <td><b>\$ -</b></td> <td><b>\$ -</b></td> <td><b>\$ -</b></td> </tr> </tbody> </table>										Source of Funds	Total Six - YearCost	Estimated Expenditures by Fiscal Year						FY25	FY26	FY27	FY28	FY29	FY30	A. Feasibility Study		\$ -								B. Design		\$ -								C. Land Acquisition		\$ -								D. Construction	5, 1	\$ 514,385.00	514,385.00							E. Furnishings/Equipment		\$ -								F. Departmental Equipment		\$ -								G. Contingency		\$ -								H. Other		\$ -								<b>TOTAL</b>		<b>\$ 514,385.00</b>	<b>\$ 514,385.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**TOWN OF OXFORD**  
**CAPITAL PLAN FY25-FY30**

Department/ Location	Project Title	Source	FY25	FY25	FY26	FY27	FY28	FY29	FY30	Six Year Total	
Funded				Not Funded							
General Fund											
Building Improvement Fund											
Town Hall	Window replacement		185,000							185,000	
Barton St	Demoliton of 3 Barton St		75,000							75,000	
Library	Wall Repainting		25,000							25,000	
OHS	Replace HVAC 60 Ton Condenser Coil		140,000							140,000	
Police HQ	Upgrade Dry Sprinkler System				15,000					15,000	
DPW Garage	Exterior Wall Repair				50,000					50,000	
DPW Garage	Replace Hydraulic Lift				200,000					200,000	
DPW HQ	Office Expansion				30,000					30,000	
Library	Library Entrance Replacement of Sliding Glass Door				11,500					11,500	
Chaffee/Barton	Repoint Chimneys - DUPLICATE	FUNDED UNDER SCHOOL FUNDS								-	
Library	Building Envelope Eepair					400,000				400,000	
Library	Window replacement					195,000				195,000	
Barton	Flooring Replacement					108,000				108,000	
Chaffee/Barton	Refinish Gym Floors					143,000				143,000	
DPW Garage	HVAC Upgrades						150,000			150,000	
Fire HQ	Overhead Garage Door Opener Replacements						10,000			10,000	
N. Fire Station	Overhead Garage Door Opener Replacements						7,500			7,500	
DPW Garage	Overhead Garage Door Opener Replacements						10,000			10,000	
DPW HQ	HVAC Upgrades						75,000			75,000	
OHS	Flu Piping Replacement						150,000			150,000	
OHS	Replacement of Four HVAC DX-Coils							400,000		400,000	
OHS	Replacement of Five Boiler Heat Exchangers							35,000		35,000	
Cemetery Office	New Propane Furnace								22,000	22,000	
N. Fire Station	Replacement of Existing HVAC System								25,000	25,000	
Chaffee School	Upgrade Two HVAC Roof Top units								15,000	15,000	
Barton School	Upgrade the HVAC Roof Top Unit								7,500	7,500	
Town Hall	Replacment of Pumps and Hydro Systems								4,000	4,000	
Library	Boiler Flu Piping Replacement								12,000	12,000	
Contingency			50,000	93,700	35,050	59,500	40,250	43,500	8,550	236,850	
TOTAL Building Improvement Fund			FC	475,000	93,700	341,550	905,500	442,750	478,500	94,050	2,737,350
Department of Public Works											
Townwide	Green Communities Projects	Grant	464,385			690,432	TBD	TBD	TBD	TBD	1,154,817
		FC	50,000			303,183					353,183
Admin	Replace Bulk Fuel Storage & Fueling System		450,000								450,000
Highway	Roadway Rehabilitation		500,000			500,000	500,000	500,000	500,000	500,000	3,000,000
Highway	Culvert Repair/Rehabilitation			25,000	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Highway	Pedestrian Facilities Improvements			25,000	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Highway	Old Webster Road Culvert Rehabilitation			450,000	450,000						450,000
Highway	Miscellaneous Bridge Repairs			60,000	60,000	600,000					660,000
Highway	Pave Barton overflow lot					70,000					70,000
Highway	Barton St Sidewalk & Parking Lot Construction				180,000						180,000
Highway	Hall Road Culvert Rehabilitation				200,000						200,000
Highway	Repave Chaffee Parking Lot							230,000			230,000
Fleet	Replace No. 53 with F550 Crew Truck		130,000		130,000						260,000
Fleet	Replace No. 44 with a New Dump/Spreader			350,000	350,000						350,000
Fleet	Replace Backhoes No. 56 w/New Backhoe & Attachments			200,000	200,000						200,000
Fleet	Replace DPW Admin/Facilites Vehicles			70,000	70,000	70,000					140,000



**TOWN OF OXFORD**  
**CAPITAL PLAN FY25-FY30**

Department/ Location	Project Title	Source	FY25	FY25	FY26	FY27	FY28	FY29	FY30	Six Year Total
Fleet	Replace No. 43 with a New Wheel Loader				275,000					275,000
Fleet	Replace No. 39 Dump Truck with New F-350 Dump Truck				90,000					90,000
Fleet	Replace Facilites E250 w/Van				45,000					45,000
Fleet	Replace Facilites F150 w/Van					45,000				45,000
Fleet	Replace No. 32 with a New Dump Spreader					350,000				350,000
Fleet	Replace Street Sweeper					275,000				275,000
Fleet	Replace Trailer Chipper						80,000			80,000
Fleet	Replace No. 61 Trackless with New Trackless Tractor						200,000			200,000
Fleet	Replace No. 59 with a New Dump/Spreader							350,000		350,000
Fleet	Purchase/lease new mini-excavator							150,000		150,000
Fleet	Replace John Deere Cemetery Tractor w/ New Tractor								60,000	60,000
Fleet	Replace DPW Garage Forklift								45,000	45,000
Parks & Cemetery	Ruel Field Paving			350,000	350,000					350,000
Parks & Cemetery	Greenbriar Restroom Facility		105,000							105,000
Parks & Cemetery	Ruel Field Improvements		-	40,000	40,000					40,000
Parks & Cemetery	Replace Ruel Field Lighting				300,000					300,000
<b>TOTAL Department of Public Works</b>			<b>1,699,385</b>	<b>1,570,000</b>	<b>4,283,615</b>	<b>1,960,000</b>	<b>830,000</b>	<b>1,280,000</b>	<b>655,000</b>	<b>10,708,000</b>
<b>EMS/Fire Department</b>										
EMS/Fire	Renovation/Addition Fire Station 2	TBD				1,500,000				1,500,000
EMS/Fire	Forestry 2 Replacement	TBD	250,000							250,000
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
<b>TOTAL EMS/Fire Department</b>			<b>250,000</b>	<b>-</b>	<b>-</b>	<b>2,200,000</b>	<b>325,000</b>	<b>2,000,000</b>	<b>-</b>	<b>4,775,000</b>
<b>Town Hall</b>										
<b>TOTAL Town Hall</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Police Department</b>										
Police	Cruiser Replacements			255,000						-
Police	Electronic Control Weapons Replacement		21,222		21,222	21,222	21,222	21,222	-	106,110
Police	Firearms Upgrade		34,746							34,746
<b>TOTAL Police Department</b>			<b>55,968</b>	<b>255,000</b>	<b>21,222</b>	<b>21,222</b>	<b>21,222</b>	<b>21,222</b>	<b>-</b>	<b>140,856</b>
<b>School Department</b>										
Chaffee/Barton	Siding Repairs	Borrow								10,000,000
Chaffee/Barton	Foundation Repairs	Borrow								-
OHS	Replace 26,500 sf Roof		10,000,000							-
Chaffee	Replace 49,000 sf Roof	Borrow								-
Barton	Replace 46,000 sf Roof									-
OMS,Barton,Chaffee	Replace School Bells	School Funds	47,531							47,531
OHS	Auditorium Audio Upgrades	School Funds	25,000							25,000
Chaffee	Flooring Replacement	School Funds	67,500							
OMS	Science Lab Furniture	School Funds	46,215		46,215					
Chaffee/Barton	Repoint Chimneys	School Funds			37,120					
OMS	Auditorium projector & audio	School Funds			25,000					
OHS	Band Uniforms	School Funds					30,000			30,000
OHS	Music Room & Media Center Carpeting	School Funds					40,517			40,517
District	Fleet Replacement							60,000		60,000



**TOWN OF OXFORD**  
**CAPITAL PLAN FY25-FY30**

Department/ Location	Project Title	Source	FY25	FY25	FY26	FY27	FY28	FY29	FY30	Six Year Total
OHS	Backstop for Softball Field	School Funds						125,000		125,000
OHS	Baseball & Softball Digouts								50,000	50,000
OHS	Football Field feasibility (Turf field)								60,000	60,000
TOTAL School Department			10,186,246	-	108,335	-	70,517	185,000	110,000	10,438,048
Oxford Community Center										
OCC	Community Center Window Replacement	Other Funds		3,000,000						OC
OCC	Community Center Improvement Design Engineering			4,075,880						4,075,880
TOTAL OCC			-	7,075,880	-	-	-	-	-	4,075,880
MISC										
Townwide	French River Multi-Modal Trail	PEG Funds		350,000	300,000	6,000,000	TBD	TBD	TBD	6,650,000
Cable Access	Playback Server Replacement									50,000
TOTAL Town Manager Selectmen			-	350,000	300,000	6,000,000	-	-	50,000	6,700,000
GENERAL FUND TOTAL			12,666,599	# 9,344,580	5,054,722	11,086,722	1,689,489	3,964,722	909,050	35,499,254
ENTERPRISE FUNDS										
Sewer Enterprise										
TOTAL Sewer Enterprise			-	-	-	-	-	-	-	-
GRAND TOTAL			\$ 12,666,599							



## Oxford’s Debt Service Overview

### Legal Debt Limit

Massachusetts General Law Chapter 44, Section 10 states that except as otherwise provided by law, a city or town shall not authorize indebtedness to an amount exceeding 5 per cent of the equalized valuation of the city or town. Debt issued in accordance with this section of law is designated as being “inside the debt limit”. The Town’s inside debt limit outstanding debt as of June 30, 2024 is projected to be \$2,799,570.

In addition, the Town is authorized to incur debt outside of that limit for specific purposes. This debt is known as being “outside the debt limit.” The Town’s outside debt limit outstanding debt as of June 30, 2024 is projected to be \$1,755,430.

The following is the computation of the legal debt limit as of June 30, 2024:

2022 Final Equalized Valuation		\$ 1,732,020,300
Debt Limit: 5% of EQV		\$ 86,601,015
Total Debt Outstanding:	\$ 4,555,000	
Less: Debt Outside Limit	\$ (1,755,430)	\$ (2,799,570)
Inside Debt Limit Borrowing		
Capacity at June 30, 2024		\$ 83,801,445

### Bond Rating

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

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



## Permanent Debt

The Town's Debt Service budget is made up of principal and interest payments on permanent debt which has been previously borrowed. The Chart below summarizes the permanent debt for FY25, shown by the fund paid from. A maturity schedule is also included in the following pages.

Year of Borrowing	Purpose of Borrowing	Original Amount	Last Payment Fiscal Year	FY25 Principal & Interest
<b>General Fund Debt</b>				
2008	Police Station	4,250,000	2028	\$ 336,658
2012	Middle School Roof	2,500,000	2033	\$ 159,900
2012	Community Center Renovations	1,000,000	2033	\$ 61,500
2014	Middle School HVAC Impr.	1,200,000	2035	\$ 80,356
2014	Fire Truck Remount	260,000	2025	\$ 25,500
2014	Memorial Hall Clock Tower Rest.	200,000	2035	\$ 13,263
2014	Gas Conversions	350,000	2035	\$ 24,994
<b>Sewer Enterprise Debt</b>				
2008	Beverly Street Sewer	175,000	2028	\$ 10,111
2012	Thayer Sewer Improvements	375,000	2033	\$ 24,600
2017	Leicester Street Sewer	220,000	2035	\$ 13,263
<b>Water Enterprise Debt</b>				
2008	Water Tank	230,000	2028	\$ 13,289
2014	Water Company Purchase	932,100	2030	\$ 70,200

## Temporary/Short-Term Borrowing

The debt service budget also contains payments for pay-downs and interest on short-term notes. Interest is estimated in a lump sum of \$90,000 which breaks down to approximately 5.21%. This is likely higher than we will pay, but given the current interest rate hikes, we need to budget conservatively. The Splash Pad principal pay-down is paid by a trust, the remainder is budgeted in the General Fund.

The Chart below summarizes the short-term borrowing.

Purpose of Borrowing	Current Principal Balance	FY25 Paydown	FY25 Interest (est)
Splash Pad - Payment 8 of 10	90,000	30,000	4,680
Clock Tower - Payment 8 of 10	98,100	32,700	5,101
Library - Payment 8 of 10	42,000	14,000	2,184
Bathhouse - Payment 7 of 10	120,000	30,000	6,240
OHS Roof & Bleachers - Payment 7 of 10	240,000	60,000	12,480
Streetlights - Payment 6 of 10	148,000	29,600	7,696
Sacarrappa Bridge - Payment 5 of 9	440,000	90,000	22,880
Fire Truck -3 of 10	548,000	68,500	28,496



### Authorized and Unissued

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

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



## Combined Debt Service

	WITHIN STATUTORY LIMIT			OUTSIDE STATUTORY LIMIT		
	Principal	Interest	Total	Principal	Interest	Total
2025	468,642	97,002	565,644	221,358.00	46,631.00	267,989.00
2026	448,642	79,644	528,286	221,358.00	40,754.00	262,112.00
2027	463,642	62,713	526,355	221,358.00	34,946.00	256,304.00
2028	478,644	45,145	523,789	221,356.00	29,140.00	250,496.00
2029	145,000	26,674	171,674	210,000.00	23,025.00	233,025.00
2030	145,000	22,550	167,550	210,000.00	17,400.00	227,400.00
2031	150,000	18,300	168,300	150,000.00	12,525.00	162,525.00
2032	150,000	13,975	163,975	150,000.00	8,550.00	158,550.00
2033	150,000	9,488	159,488	150,000.00	4,275.00	154,275.00
2034	100,000	4,875	104,875	-	-	-
2035	100,000	1,625	101,625	-	-	-
2036	-	-	-	-	-	-
	<b>\$ 2,799,570</b>	<b>\$ 381,990</b>	<b>\$ 3,181,560</b>	<b>\$ 1,755,430</b>	<b>\$ 217,246</b>	<b>\$ 1,972,676</b>

	TOTAL COMBINED DEBT		
	Principal	Interest	Total
2025	690,000	143,633	833,633
2026	670,000	120,398	790,398
2027	685,000	97,659	782,659
2028	700,000	74,285	774,285
2029	355,000	49,699	404,699
2030	355,000	39,950	394,950
2031	300,000	30,825	330,825
2032	300,000	22,525	322,525
2033	300,000	13,763	313,763
2034	100,000	4,875	104,875
2035	100,000	1,625	101,625
2036	-	-	-
	<b>\$ 4,555,000</b>	<b>\$ 599,236</b>	<b>\$ 5,154,236</b>





## Debt Maturity Schedule

Project	Issuance	Principal Payment	Maturity Periods	Original Loan	Balance	Interest
	Date				30-Jun-25	
Police Station	8/1/08	285,000 Varies	2025 2026-2028	4,250,000	930,000	51,658
OCC improvements	8/15/12	50,000	2025-2033	1,000,000	400,000	11,500
Middle School HVAC improvements	10/15/14	60,000 65,000	2025-2030 2031-2035	1,200,000	625,000	20,356
Fire Truck Remount	10/15/14	25,000	2025	260,000	-	500
Memorial Hall Clock Tower	10/15/14	10,000	2025-2035	200,000	100,000	3,263
Gas Conversions	10/15/14	20,000 15,000	2025 2026-2035	350,000	150,000	4,994
Beverly Street Sewer	8/1/08	8,642 8,644	2025-2027 2028	175,000	25,928	1,469
Sewer Leicester Street	10/15/14	10,000	2025-2035	220,000	100,000	3,263
<b>TOTAL INSIDE DEBT LIMIT</b>				<b>\$ 7,655,000</b>	<b>\$ 2,330,928</b>	<b>\$ 97,002</b>
Middle School Roof	8/15/12	130,000	2025-2033	2,500,000	1,040,000	29,900
Thayer Sewer Improvements	8/15/12	20,000	2025-2033	375,000	160,000	4,600
Water Tank	8/1/08	11,358 11,356	2025-2027 2028	230,000	34,072	1,931
Water Company Purchase	10/15/14	60,000	2025-2030	932,100	300,000	10,200
<b>TOTAL OUTSIDE LIMIT</b>				<b>\$ 4,037,100</b>	<b>\$ 1,534,072</b>	<b>\$ 46,631</b>
<b>TOTAL LONG TERM DEBT (PRINCIPAL)</b>				<b>\$ 11,692,100</b>	<b>\$ 3,865,000</b>	<b>\$ 143,633</b>
<b>DEBT AUTHORIZED/UNISSUED</b>		<b>AUTHORIZED</b>	<b>ISSUED</b>	<b>UNISSUED</b>		
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		
		<b>\$7,300,000.00</b>	<b>\$1,000,000.00</b>	<b>\$6,300,000.00</b>		



# Appendices





## Appendix 1 - Community Profile & Supplemental Statistical Data

### General

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

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

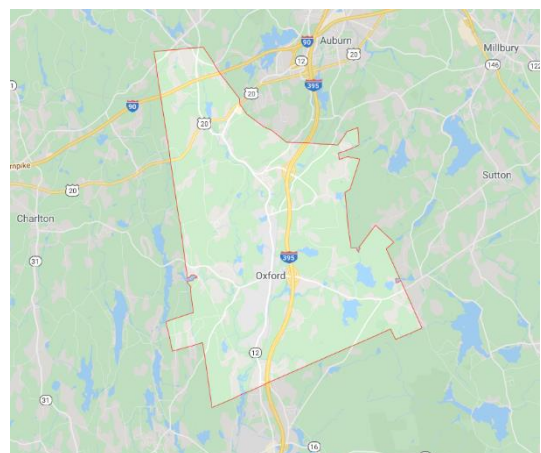
### Government

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

Title	Name	Manner of Selection	Current Term Expires
Town Manager	Jennifer Callahan	Appointed	N/A
Selectman, Chairman	Mark T. Lee	Elected	ATE 2026
Selectman, Vice Chairman	John B. Eul, Jr.	Elected	ATE 2026
Selectman, Secretary	Amy E. Frick	Elected	ATE 2025
Selectman	Robert J. King	Elected	ATE 2025
Selectman	Russell Rheault	Elected	ATE 2027

### Geography

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





## Population & Income

The Town of Oxford has a population of 13,287 and an income per capita of \$35,696.<sup>1</sup> Approximately 89% of Oxford residents are white, 1.1% are Asian, 1.6% are black, 6% are Hispanic or Latino (who may be of any race) and about 2.3% are some other race. About 23.4% of the population are under the age of 20 and about 15.3% of the population are over the age of 65.<sup>2</sup> Currently it is estimated that Oxford has approximately 5,657 housing units<sup>3</sup> and a density of 212.67 housing units per square mile of land.

## 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 2023-2024 School Year is 1,493. The following table represents enrollment in the Oxford Public Schools by grade over a period of seven school years:

Actual School Enrollment 2015 -2024									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Elementary (Preschool-5)	928	898	832	785	760	684	536	549	645
Middle (6-8)	432	423	421	442	409	372	400	384	385
Senior High (9-12)	437	417	432	412	403	402	530	504	463
<b>TOTALS</b>	<b>1,797</b>	<b>1,738</b>	<b>1,685</b>	<b>1,639</b>	<b>1,572</b>	<b>1,458</b>	<b>1,466</b>	<b>1,437</b>	<b>1,493</b>

SOURCE: MA Department of Elementary and Secondary Education.

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

## Municipal Services

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

## Transportation

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

<sup>1</sup> MA Department of Revenue Division of Local Services

<sup>2</sup> US Census Bureau American Factfinder

<sup>3</sup> Subsidized Housing Inventory as of 12/21/20



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

## Local Economy

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

Largest Employers*	Number of employees	NAICS Code
Walmart Supercenter	250-499	4551
Home Depot	100-249	4441
La Mountain Brothers Inc	100-249	2389
Market Basket	100-249	4451
United Construction & Forestry	100-249	4238
A M Chaffee School	50-99	6111
Bankhometown	50-99	5221
Central Mass Auto Auction	50-99	5419
Chase Corp	50-99	3399
J Anthony's Italian Grill	50-99	7225
Ned Corp	50-99	3335
Oxford High School	50-99	6111
Oxford Middle School	50-99	6111
Oxford Police Dept	50-99	9221
Pine Ridge Country Club	50-99	8134
Primerica	50-99	5239
R & M Leasing	50-99	5323
Casella Waste Systems	20-49	5621
Clara Barton School	20-49	6111
Mc Donald's	20-49	7225
Optima Shipping	20-49	4885
T & D Specialties	20-49	3327
Tauper Land Survey Inc	20-49	5413
Venmill	20-49	4239
Wastebuilt Environmental Sltns	20-49	4238
Source: MA Department of Economic Research. Accessed 5/1/24		
* IPG Phototonics reported their employee count based on their headquarters location in Marlborough, MA.		



Employment & Wages				
Description	Establishments	Total Wages	Avg Monthly Employment	Avg Weekly Wages
Goods-Producing	102	\$50,551,459	2,652	\$1,466
Construction	65	\$9,091,103	456	\$1,535
Manufacturing	26	\$6,303,611	375	\$1,264
Service-Providing	371	\$40,700,302	3,453	\$907
Trade, Transportation and Utilities	84	\$14,177,917	1,535	\$711
Financial Activities	21	\$2,872,616	169	\$1,308
Professional and Business Services	50	\$5,050,944	249	\$1,558
Education and Health Services	148	\$9,130,097	619	\$1,134
Leisure and Hospitality	29	\$2,734,907	427	\$493
Other Services	28	\$1,401,619	140	\$768
Source: MA Department of Economic Research, Q2 2023				

Assessed Values by Class						
	2019	2020	2021	2022	2023	2024
Residential	\$1,055,022,946	\$1,160,752,429	\$1,227,732,023	\$1,309,249,094	\$1,633,180,176	\$1,734,619,765
Open Space	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$134,142,076	\$130,386,346	\$132,055,752	\$133,166,381	\$149,879,624	\$150,183,449
Industrial	\$111,876,913	\$113,457,900	\$113,376,200	\$113,105,500	\$150,410,500	\$159,091,000
Personal Property	\$74,283,600	\$73,276,000	\$65,737,500	\$73,973,700	\$77,616,900	\$79,169,400
<b>Total</b>	<b>\$1,375,325,535</b>	<b>\$1,477,872,675</b>	<b>\$1,538,901,475</b>	<b>\$1,629,494,675</b>	<b>\$2,011,087,200</b>	<b>\$2,123,063,614</b>
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	3,816,195	3,681,324	134,871	3.5
Oxford	8,585	8,298	287	3.3
Source: MA Department of Economic Research. April 2024 (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](https://www.oxfordma.us/sites/g/files/vyhlif4836/f/uploads/oxford_financial_policies_3.8.21.pdf)





# MARCH 2021

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## INTRODUCTION

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

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

### OBJECTIVES:

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

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



## **A. FINANCIAL MANAGEMENT POLICIES**

### **A-1 Annual Budget Process**

#### **PURPOSE**

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

#### **APPLICABILITY**

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

#### **DEFINITIONS**

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

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

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

#### **POLICY**

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

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



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

## PROCEDURES

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

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

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

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



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

## REFERENCES

M.G.L. c. 44, §31

Town of Oxford Charter

Town of Oxford, Financial Reserves policy

Town of Oxford, Capital Planning policy

## ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

## DATE ADOPTED:

3/8/2021

## UPDATED

3/11/22



## **A-2 Capital Planning**

### **PURPOSE**

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

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

### **APPLICABILITY**

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

### **DEFINITIONS**

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

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

### **POLICY**

The following shall be the policy of the Town:

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



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

## PROCEDURES

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

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

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

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

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





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

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

## REFERENCES

M.G.L. c. 41, § 106B

M.G.L. c. 44, §§ 7-8

M.G.L. c. 44, § 20

M.G.L. c. 44, § 33B

Town of Oxford Town Charter dated February 2, 2020

Town of Oxford, Debt Management policy

Town of Oxford, Financial Reserves policy

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

## ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

## DATE ADOPTED:

3/8/2021

## UPDATED

3/11/22



## **A-3 Debt Management**

### **PURPOSE**

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

### **APPLICABILITY**

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

### **DEFINITIONS**

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

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

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

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

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

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

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

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



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

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

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

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

## **POLICY**

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

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



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

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

## **PROCEDURES**

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

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



## REFERENCES

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

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

Town of Oxford, Capital Planning policy

Town of Oxford, Financial Reserves policy

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

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

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

Government Finance Officers Association Best Practice: Refunding Municipal Bonds

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

### **ADOPTED BY:**

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

### **DATE ADOPTED:**

3/8/2021



## **A-4 Enterprise Fund**

### **PURPOSE**

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

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

### **APPLICABILITY**

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

### **DEFINITIONS**

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

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

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

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

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

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



## POLICY

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

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





## PROCEDURES

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

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

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

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

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

## REFERENCES

M.G.L. c. 44, § 53F½

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

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

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

*Financial Management and Operations Policies of the Town of Oxford*

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Town of Oxford – Capital Planning policy

Town of Oxford – Other Post Employment Benefits policy

**ADOPTED BY:**

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

**DATE ADOPTED:**

3/8/2021



## **A-5 Financial Reserves**

### **PURPOSE**

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

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

### **APPLICABILITY**

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

### **DEFINITIONS**

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

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

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



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

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

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

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

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

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

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



## POLICY

It shall be the policy of the Town to:

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

## PROCEDURES

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

### Finance Committee Reserve Fund

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

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

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

### Free Cash

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

### Stabilization Funds

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



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

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

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

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

#### Retained Earnings

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

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

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



## REFERENCES

M.G.L. c. 40, § 6

M.G.L. c. 40, § 5B

M.G.L. c. 59, § 25

M.G.L. c. 44, § 53F½

Town of Oxford, Capital Planning policy

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

Town of Oxford, Enterprise Fund policy

DLS Best Practices: Free Cash and Special Purpose Stabilization Funds

DLS Departmental Procedure Manual: Enterprise Funds

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

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

## ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

## DATE ADOPTED:

3/8/2021





## **A-6 Investments**

### **PURPOSE**

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

### **APPLICABILITY**

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

### **DEFINITIONS**

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

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

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

Yield – The interest rate on an investment

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

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

### **POLICY**

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

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



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

## PROCEDURES

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



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

## REFERENCES

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

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

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

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

## ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

## DATE ADOPTED:

3/8/2021



## **A-7 Other Post-Employment Benefits (OPEB)**

### **PURPOSE**

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

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

### **APPLICABILITY**

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

### **DEFINITIONS**

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

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

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

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

### **POLICY**

It shall be the policy of the Town as follows:



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

## **PROCEDURES**

### Accounting for and Reporting the OPEB Liability

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

Upon completion of an actuarial valuation, the Finance Director/Town Accountant shall transmit the document to the Town Manager, which in turn shall be transmitted to the Board of Selectmen and Finance Committee for their information and consideration.

### Trust Management and Investment

Appropriations by Town Meeting into the Town's OPEB Trust Fund are to be invested by the Trustees of the Fund consisting of the Town Accountant, Treasurer, Chairman of the Board of Selectmen, Chairman of Finance Committee, and Chairman of the Personnel Board. The Trustees will manage the Fund in conformance with the Town's investment policy and the State's prudent investor laws (see Town of Oxford, Investment policy).

On an annual basis, the Town will evaluate its option to invest the OPEB trust with the State Retiree Benefit Trust Fund.

### Mitigation

On an ongoing basis, the Town will assess health care cost containment measures and evaluate strategies to mitigate its OPEB liability. The Finance Director/Town Accountant will monitor proposed laws affecting OPEBs and Medicare and analyze their impacts.

The Treasurer/Collector and the Department of Human Resources will regularly audit the group insurance and retiree rolls and terminate any participants found to be ineligible based on work hours, active Medicare status, or other factors.

### OPEB Funding Strategies



To address the Town's OPEB liability, the Town Manager will annually recommend a funding schedule to the Board of Selectmen and Finance Committee based on the most recent actuarial valuation and review that schedule following the issuance of an updated actuarial valuation. Potential sources of funding for the annual appropriation to the OPEB Trust Fund may include, but not be limited to, general fund revenue, free cash, and overlay surplus. In addition, the Town Manager's recommended enterprise fund budget(s) shall include a line item to fund all or part of the enterprise operations annual share of the Town's OPEB liability, to be funded through user charges.

To move toward full funding of the actuarially-derived Annual Required Contribution to the OPEB Trust Fund, the Town Manager and Finance Director/Town Accountant shall periodically evaluate the potential of the following:

- Transfer unexpended funds from insurance line items to the OPEB trust fund;
- Appropriate amounts equal to the Town's Medicare Part D reimbursements;
- Determine and commit to appropriating an annual portion of free cash;
- Appropriate an annually increasing percentage of General Fund revenue; and
- At a future time when the pension reserve for Oxford employees is fully funded, direct any reduction in the Town's annual pension assessment to the OPEB Trust Fund.

#### REFERENCES

M.G.L. c. 32B, § 20

M.G.L. c. 44, § 54

M.G.L. c. 203C

M.G.L. c. 32B, § 20A

M.G.L. c. 44, § 55

Town of Oxford, Investment Policy

Town of Oxford, Financial Reserves Policy

GASB Statements 75: Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions and 74: Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans

Government Finance Officers Association Best Practices: Ensuring Other Postemployment Benefits (OPEB) Sustainability and Sustainable Funding Practices for Defined Benefit Pensions and Other Postemployment Benefits (OPEB)

May 4, 2011 Annual Town Meeting vote creating the Town's OPEB Trust Fund

#### ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

#### DATE ADOPTED:

3/8/2021



## **A-8 Overlay: Annual Amount, Overlay Surplus, Account Reconciliation**

### **PURPOSE**

The purpose of this policy is to 1) set guidelines for determining the amount of overlay to be established annually, 2) describe the process for determining the amount of overlay that can be declared overlay surplus, and 3) formalize the process of reconciling the overlay balance maintained by the Assessors to the balance shown in the general ledger to insure general ledger accuracy. Failure to reconcile the overlay can hamper the Town's ability to maintain accurate records, to make reliable estimates of overlay that can be declared overlay surplus, to produce reliable financial reports, to close its books, to make timely submissions to the Massachusetts Department of Revenue, Division of Local Services (DLS), and to complete audits.

### **APPLICABILITY**

This policy applies to the job duties of the Board of Assessors, Finance Director/Town Accountant, as well as to the Board of Selectmen's responsibility in reviewing the recommended annual budget and Finance Committee's responsibility as advisor to Town Meeting on financial matters.

### **DEFINITIONS**

Appellate Tax Board (ATB) - The ATB hears and rules on appeals filed by property owners of property valuations established by municipal boards of assessors.

General Ledger - A bookkeeping ledger that serves as a central repository for accounting data for an organization. Each account maintained by the organization is known as a ledger account, and the collection of all these accounts is known as the general ledger. The general ledger is the backbone of any accounting system which holds financial and non-financial data for the organization.

Overlay – Formally known as the Allowance for Abatements and Exemptions, this is a single account to fund abatements and exemptions of committed real and personal property taxes for any fiscal year. The overlay amount is determined annually by the Board of Assessors and may be raised in the tax rate without appropriation. The account may also be charged in the event property taxes are deemed to be uncollectible.

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





## **POLICY**

It shall be the policy of the Town as follows:

- To protect against adverse effects on the Town's financial condition, it shall be the policy of the Board of Assessors to establish the annual overlay at a level required to fund reasonable projections of property tax abatements and exemptions to be granted and accounts that may ultimately be deemed uncollectible;
- To recognize that amounts of overlay that can annually be declared overlay surplus is a source of revenue that is effectively non-recurring in nature and therefore, as a general rule, should be appropriated for non-recurring operating budget or capital expenditures; and
- To regularly reconcile overlay balances tracked by the Assessing Department with that balance maintained by the Finance Director/Town Accountant in the general ledger.

## **PROCEDURES**

### Annual Overlay

Pursuant to Massachusetts General Law, it is the responsibility of the Board of Assessors to determine the amount of overlay to be raised in each upcoming fiscal year. Given that the overlay is an important consideration in developing the Town's annual operating budget, the Board of Assessors shall provide a timely determination in response to a request of the Finance Director/Town Accountant. The determination of the amount of overlay to be established shall be by vote of the Board of Assessors in an open meeting.

It is noted that effective November 7, 2016, the Municipal Modernization Act (Chapter 218 of the Acts of 2016) provided for municipalities to maintain a single overlay account, where formerly they were required to maintain separate overlay accounts for each fiscal year. Notwithstanding this change, the Town will continue to maintain separate accounts by fiscal year to facilitate reconciliations and to provide historical data by fiscal year to facilitate comparative analyses.

The determination of the annual overlay shall be based on the consideration of the following.

- Current cumulative balance among all annual overlay accounts;
- Five-year average of annual abatements and exemptions granted;
- Potential abatement liability in cases pending before the Appellate Tax Board (ATB); and
- Timing of the next certification review of property values by the Massachusetts Department of Revenue, Division of Local Services (scheduled every five years).



### Overlay Surplus

As part of the annual budget process, the Finance Director/Town Accountant and the Town Assessor shall conduct an analysis of the overlay to determine the amount, if any, that can be declared overlay surplus. The analysis shall consider the following:

- Current cumulative balance in the overlay accounts of all fiscal years after reconciling with the Town Accountant's records;
- Balance of property tax receivables, which represents the total real and personal property taxes still outstanding for all levy years; and
- Estimated amount of potential abatements, including any cases subject to ATB hearings or other litigation.

Upon determining any excess in the overlay account, the Town Assessor shall present the analysis to the Board of Assessors for its review.

If it is the recommendation of the Finance Director/Town Accountant and the Town Manager that all or some of the overlay identified as surplus is needed to support proposed spending, that recommendation shall be transmitted to the Board of Assessors, and the Board of Assessors shall convene to consider a vote to transfer overlay to overlay surplus within 10 days of such request. Notification of that vote shall be made to the Finance Director/Town Accountant and the Town Manager.

### Reconciliation of Overlay Accounts

Pursuant to Massachusetts General Laws, the Town Assessor shall maintain an abatement book containing a record of all abatements and exemptions granted which shall, for each abatement or exemption granted, show the following:

- the name of the assessed owner;
- the fiscal year of the tax;
- the amount assessed;
- the amount abated or exempted;
- the date the abatement was granted; and
- for exemptions granted, the statutory provision under which it was granted.

Upon the granting of an abatement or exemption, the Town Assessor shall notify the Treasurer/Collector and the Finance Director/Town Accountant of each abatement.

Upon notification, the Finance Director/Town Accountant shall post entries to the general ledger reducing the overlay account (Allowance for Abatements and Exemptions) and property tax receivables.

The Town Assessor shall maintain a spreadsheet showing the beginning balance of the overlay account for each fiscal year, abatements and exemptions granted against each fiscal year, and the current remaining balance of the overlay for each fiscal year.



No later than 5 business days following the end of each fiscal year quarter, the Town Assessor shall transmit to the Finance Director/Town Accountant the quarter-ending balances of overlay accounts by fiscal year. The Finance Director/Town Accountant shall compare these balances to the overlay balances in the general ledger. Any discrepancies will be noted and transmitted to the Town Assessor for investigation and resolution by the Town Assessor no later than 30 days following the ending of the fiscal year quarter.

#### **REFERENCES**

M.G.L. c. 59, §25

M.G.L. c. 59, §60

Chapter 218 of the Acts of 2016

Town of Oxford, Financial Reserves policy

DLS Informational Guideline Release 16-104: Overlay and Overlay Surplus

#### **ADOPTED BY:**

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

#### **DATE ADOPTED:**

3/8/2021



## **A-9 Enforcement of Property Tax Collections**

### **PURPOSE**

The purpose of this policy is twofold: (1) to communicate clearly to all taxpayers the procedure the Town will follow to preserve its rights and fulfill its duties to collect taxes and (2) to contribute to the stability of the Town's financial condition by maximizing the collection of taxes.

The property tax levy comprises the majority of annual revenues, approximately 60 percent, that support the Town's operating budget. On average, the Town collects approximately 98 percent of the amount billed by June 30 of the year in which it is levied. As a matter of fairness to those who pay their taxes timely, the Town should pursue all legal remedies available to it in order to ultimately collect from those taxpayers who are delinquent.

### **APPLICABILITY**

This policy applies to the taxpayers of the Town, the Treasurer/Collector who has the primary responsibility for the collection of taxes and enforcement of collections, and the Assessor and Finance Director/Town Accountant regarding enforcement of the collection of personal property taxes. Secondary enforcement responsibility rests with Town departments responsible for the issuance of licenses and permits, and outside legal counsel, as needed.

### **DEFINITIONS**

Real Property - For local tax purposes, this is defined as land, buildings, and things thereon or affixed thereto.

Personal Property - Composed of goods, merchandise, equipment, tools, machinery, furniture, furnishings and effects, and other movable property.

Demand Letter – A letter to taxpayers issued after a fiscal year's last tax payment is due to inform them that their taxes are delinquent and need to be paid.

Tax Taking - Real estate taxes which remain unpaid after the issuance of a Demand Letter are subject to the tax taking process, which, if carried to its conclusion, results in a municipal tax lien being placed on the property that secures ultimate payment of the delinquent tax.

Tax Title – A lien placed on property to enforce the collection of property taxes which is removed when the property tax account is paid in full. If the property taxes are not paid, the Town may file at Massachusetts Land Court to foreclose and take possession of the property.

### **POLICY**

It shall be the policy of the Town to:

- pursue all legal remedies available to it under law and by-law to maximize the payment of taxes by the end of the fiscal year in which the taxes were levied;



- to expedite the payment of those accounts that are delinquent beyond the end of the fiscal year in which the taxes were levied; and
- for those accounts that continue to be delinquent, to secure the right of the Town to ultimately collect taxes outstanding.

It shall be the policy of the Town that among these remedies will be the withholding, suspension, or revocation of licenses and permits of delinquent taxpayers.

### Demands

The Town issues semi-annual tax bills. Typically, the actual tax bill for a fiscal year is issued on December 31 and is due April 1.

On or about the day after the second annual tax payment is due, typically April 2, demand letters shall be issued to the assessed owners of properties whose tax payments are overdue. These demands shall apply to unpaid real property and personal property taxes. Demand letters shall not be issued to those who have been granted full exemptions of taxes due, or those who have automatic stays on record due to bankruptcy filings. The demand letters shall be sent to the assessed owners' last or usual place of residence or business, or alternatively, to the address best known to the Collector.

The Treasurer/Collector shall, as a matter of law, allow a minimum of fourteen (14) days for payment before pursuing additional enforcement remedies for unpaid real property taxes, i.e., a tax taking, provided for by statute.

(Per Massachusetts General Laws, issuance of a demand is a prerequisite to a valid tax taking (see below)).

### Tax Taking

After the expiration of 14 days from the date of issuance of a demand letter, a municipality can, pursuant to Massachusetts General Laws, initiate a tax taking which "perfects and secures" the municipality's lien on the real estate.

Notwithstanding the fact that a municipality has 3 1/2 years from the end of the fiscal year for which the taxes were assessed to "secure", or "perfect", the tax liens, it shall be the policy of the Town to initiate tax takings no later than 90 days after the expiration of the 14-day period following the issuance of a demand letter.

Though not required by law, as a courtesy prior to the initiation of a tax taking, it shall be the policy of the Town to issue at least one courtesy enforcement letter to delinquent property owners describing the Town's intent to initiate a tax taking and give the owner the opportunity to pay overdue taxes to avoid such taking. The letter shall be issued by the Treasurer/Collector approximately one month prior to the initiation of the tax taking.

If the courtesy enforcement letter does not result in full remittance of amounts due, the Treasurer/Collector shall publish a Notice of Tax Taking in the local newspaper and post the notice in two or more convenient public places.



No earlier than 14 days after the publication of the Notice of Tax Taking but no more than 60 days after the publication, the Treasurer/Collector shall prepare an Instrument of Taking form for each delinquent property and record it at the Registry of Deeds, the recording of which “perfects” the tax lien.

After receiving the recorded Instruments back from the Registry, the Treasurer/Collector will notify the affected property owners of the liens by sending each of them a letter and a photocopy of the Instrument.

After performing the takings, the collector shall prepare, in triplicate, a list of Recorded Takings to be set up as tax title accounts, giving one to the Treasurer, one to the Finance Director/Town Accountant, and retaining one for the Collector's records. The Finance Director/Town Accountant shall adjust the general ledger by reducing property taxes receivable and increasing tax titles receivable.

The Treasurer shall set up a separate Tax Title Account for each parcel of real estate included in a list of recorded takings. Each Tax Title Account must contain the following information:

- Name and address of person assessed;
- Name(s) of subsequent owner(s);
- Date of taking;
- Legal description and location of property;
- Book and page of the recording of the Instrument of Taking or, in the case of registered land, certificate and document number;
- Unpaid tax amount for the year(s) for which the property was taken;
- Other additional costs, such as betterments, utility charges, district taxes etc.;
- Collector’s interest to the date of taking;
- Collector’s fees and charges, as outlined in Ch; 60 §15; and
- Subsequently certified taxes.

### Personal Property

Unlike real property taxes, there is no statutory mechanism to record a lien against personal property to secure collection of outstanding personal property taxes. Notwithstanding this fact, the Treasurer/Collector, with the assistance of the Assessor, shall take the following measures to pursue collection of delinquent personal property taxes.

If, following the issuance of a demand letter for unpaid personal property taxes, as described above, personal property accounts remain unpaid, the Treasurer/Collector shall explore the costs and benefits of the following collection remedies:

- Bringing a civil action against the assessed owner. G.L. c. 60, § 35. Actions to collect personal property taxes may be brought in the small claims session of district court (M.G.L. c. 218, § 21).
- Withholding any money owed by the municipality to the taxpayer and set it off against the obligations of the taxpayer under M.G.L. c. 60, § 93.

The Treasurer/Collector shall periodically review delinquent accounts with the Assessor to determine if the taxes are uncollectible because the taxpayer is dead, absent, bankrupt, insolvent, or otherwise unable to pay. If it is determined that such is the case, the Collector shall notify the Board of Assessors in writing that the delinquent taxes are uncollectible. Within 30 days of such notification the Board of Assessors



must review the request and certify to the Treasurer/Collector its agreement with the Collector's recommendation and notify the Treasurer/Collector and the Finance Director/Town Accountant accordingly.

Upon determination that an account is deemed uncollectible, the Assessor shall reduce the account receivable recorded in the Assessor's commitment for the year of levy and the Finance Director/Town Accountant shall reduce the personal property receivable in the general ledger by the amount of the unpaid tax and post an offsetting entry to the Allowance for Abatements and Exemptions (the Overlay account).

In any case, if an account remains delinquent following the end of five fiscal years after the tax is levied, it shall be deemed uncollectible and written off per the procedure described above.

#### Subsequent Taxes

Once a lien is recorded on a parcel for unpaid taxes in a given year, there is no need, nor is there a provision in the law, to record an additional lien on the parcel.

If in a fiscal year subsequent to the taking of a parcel a taxpayer is delinquent on that year's taxes after the issuance of a demand bill, the Collector shall certify to the Treasurer - no later than September 1<sup>st</sup> 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 3<sup>rd</sup> Tuesday in October of each year but no later than November 30.

The process of adoption of a Residential Factor shall be conducted at one meeting of the Board of Selectmen to include:

- A tax classification information session in which the Town Manager or his/her designee(s) shall make a presentation that includes but is not limited to:
  - Property values by class and their change from the prior fiscal year;
  - Each class of property as a percent of total value and the change in percentages from the prior fiscal year;
  - The tax levy limit for the fiscal year, the factors in its increase, and the change from the prior year;
  - Options for shifting the tax burden from residential/open space to commercial/industrial/personal; and
  - The projected tax bill for the home of average and median value, and for commercial and industrial properties of average value, based on selected tax rate options.
- A tax classification hearing to allow for public comment and to vote on a Residential Factor.

The Treasurer/Collector shall mail the actual tax bills no later than December 31 each year.

## **PROCEDURES**

The following outlines the steps that need to be completed in the annual budget process (see Town of Oxford, Annual Budget Process policy) to successfully culminate in the timely setting of the annual tax rate by the Board of Selectmen, its approval by DOR and the timely issuance of tax bills.

### Adoption of a balanced budget

Based on the recommendation from the Town Manager of (1) the proposed operating budget - including estimates of revenue to effect a balanced budget that will survive ultimate review by DOR - and (2) other proposed financial articles, the Board of Selectmen shall approve them for transmittal to the Annual Town Meeting.



The Board of Selectmen, through the Town Manager, Town Counsel, and Bond Counsel, will develop the Annual Town Meeting warrant and motions for approval of all financial articles by Town Meeting members that meets all legal and procedural requirements.

If after the completion of the Annual Town Meeting, circumstances require the convening of a Special Town Meeting to make adjustments to the adopted budget – reductions in or supplements to appropriations – or appropriations for new special articles, such changes shall be presented to the Board of Selectmen for review, approval and transmittal to Town Meeting; and the Board, through the Town Manager, Town Counsel, and Bond Counsel, will develop the Special Town Meeting warrant and motions for approval of all financial articles by Town Meeting members that meets all legal and procedural requirements.

#### Preparation of the Tax Rate Recapitulation Sheet

The Finance Director/Town Accountant shall oversee and coordinate the completion of worksheets that comprise the Tax Rate Recapitulation Sheet and its submittal to the DOR. Completion of all worksheets and submittal to the DOR must occur no later than the day following the adoption of a Residential Factor by the Board of Selectmen.

Upon request by the Finance Director/Town Accountant per a schedule developed by him/her, the following shall provide the data requested and populate the related worksheets of the Tax Rate Recapitulation Sheet.

- Town Clerk – enter voted appropriations in page 4 of the Recap Sheet and certify them
- Assessors -
  - Complete the property sales report (Form LA-3) for all sales over \$1,000 and submit it to DLS for approval by September 15 of each year;
  - Analyze market conditions, set final property values in compliance with DLS certification standards, and procure timely review and certification by DOR;
  - Report the total assessed valuation for real and personal property by class (Form LA-4, which is transferred to page 1 of the tax recap) by September 1 of each year;
  - Report fiscal year tax base growth used to determine the levy limit under Proposition 2½ (Form LA-13, which is transferred to the Levy Limit Worksheet);
  - Update any prior-year omitted and revised assessments that included growth (Form LA-13A, which is transferred to the Levy Limit Worksheet) by September 1 of each year; and
  - Provide the Finance Director/Town Accountant with data needed to complete the Overlay Worksheet (OL-1).
- Finance Director/Town Accountant - From the Town Meeting authorizations certified by the Town Clerk, complete the following worksheets as applicable:
  - Enterprise Funds (Form A-2);
  - Free cash used (Form B-1);
  - Available funds used to include any reserved bond premium amounts used as a funding source for capital articles (Form B-2);
  - Debt Exclusion Report including any use of reserved bond premiums (Form DE-1);



- Overlay (Form OL-1);
  - Report all prior year deficits incurred that must be funded and presented on the tax recap sheet (page 2 of the Tax Recap); and
  - Report the actual amounts received in the prior fiscal year and estimates for the current fiscal year for each type of local receipt (page 3, column (a) of the Tax Recap).
- Treasurer/Collector - Assist the Finance Director/Town Accountant in the preparation of the debt exclusion report (Form DE-1).

## REFERENCES

M.G.L. c. 40, § 56

M.G.L. c. 59, §§ 21C-21D

M.G.L. c. 59, § 23

Town of Oxford, Annual Budget Process policy

Department of Revenue, Division of Local Services Training Publications:

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

## ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

## DATE ADOPTED:

3/8/2021



## Appendix 3 - Glossary of Common Budgetary Terms

### **Agency Fund**

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

### **Appropriation**

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

### **Arbitrage**

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

### **Assessed Valuation**

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

### **Audit**

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

### **Balanced Budget**

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

### **Bonds**

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

### **Budget**

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

### **Capital Budget**

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

### **Capital Improvements Plan**

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



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

### **CARES**

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

### **Chapter 70 (School Aid)**

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

### **Chapter 90 (Highway Funds)**

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

### **Cherry Sheet**

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

### **Debt Authorization**

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

### **Debt Exclusion**

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

### **Debt Limit**

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

### **Debt Service**

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

### **Encumbrance**

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





### **Enterprise Funds**

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

### **Expenditure**

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

### **Fiduciary Funds**

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

### **Fiscal Year**

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

### **Free Cash**

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

### **General Fund**

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

### **GFOA**

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

### **Levy**

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

### **Levy Ceiling**

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



### **Levy Limit**

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

### **Local Aid**

Revenue allocated by the Commonwealth to cities, towns, and regional school districts.

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

### **Local Receipts**

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

### **NAICS**

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

### **New Growth**

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

### **OPEB**

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

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

### **Operating Budget**

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

### **Overlay Account**

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

### **Overlay Surplus**

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



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

### **Override**

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

### **Payments in Lieu of Taxes (PILOT)**

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

### **Personal Property**

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

### **Proposition 2 ½**

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

### **Real Property**

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

### **Receipts**

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

### **Reserve Fund**

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

### **Retained Earnings**

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

### **Revenues**

All monies received by a governmental unit from any source.

### **Revolving Fund**

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



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

#### **Stabilization Fund**

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

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

#### **Tax Rate**

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

#### **Trust Fund**

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

#### **Unfunded Mandate**

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

#### **Warrant**

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