



Fiscal Year 2026 Budget

Town of Oxford, Massachusetts





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Oxford
Massachusetts**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director



Introductory Information





FISCAL YEAR 2026 BUDGET MESSAGE

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

In accordance with the Town Charter, I am pleased to present the proposed Fiscal Year 2026 Budget (FY26) and Capital Program recommendation for the Town of Oxford. Based on the most recent state aid and local revenue projections, I respectfully recommend this \$51,388,256 balanced budget that represents \$1,011,334 in additional funding, as well as \$255,000 added to excluded debt, for a total 2.53% increase from the prior fiscal year. This budget is the result of countless hours of work and extensive collaboration between Town Departments, Boards, Committees and Commissions. At the time of writing this, we have several unknown factors such as potential changes to the Town's health care provider, Dispatcher Union contract negotiations, and an unknown School Department budget request. Despite these unidentified components, my recommendations for the FY26 budget will allow us to build upon our past accomplishments and continue to provide excellence in local services while minimizing taxation on residents and businesses.

Despite the financial outlook for the next fiscal year, we remain dedicated to applying the best financial practices including leveraging grants and funding outside the tax levy, improving processes within local government and hiring only the most qualified personnel. Oxford is still in a better financial position than it was seven years ago, and we remain dedicated to increasing the Town's financial capacity and enhancing services for residents. FY26 is the year we "right-size" operation budgets and focus on sustainability for the future. As stated in previous budget messages, constant communication regarding limits to growing governmental services is required for the long-term success of Oxford.

Two major factors have contributed to less than average revenues that would have normally been used to fund the Town of Oxford's FY26 expenditure budget. The first is the exponentially escalating costs of health benefits and retirement for Town and School employees. Oxford is faced with over a \$1M increase to employee benefits for its FY26 budget, essentially requiring all proposition 2 ½ allowable taxes and new growth to fund. The second contributing factor was the use of Stabilization Reserve funds to enhance the FY25 budget. Using these one-time revenues to fund operational expenses outpaced the ability of local government to tax residents due to the limitations of proposition 2 ½. This funding must now be raised through taxation in the upcoming fiscal year; therefore, reducing the revenues that would have normally been available in FY26 to fund operations.

In 2024, Oxford received the "Distinguished Budget Presentation Award" from the Government Finance Officers Association (GFOA) of the United States and Canada for the fourth year in a row! This is a testament to the Town of Oxford's dedication to governmental transparency and allocation of resources that

reflect the values of its residents. We will continue to apply best practices to managing the following areas of the Town of Oxford's finances:

- Financial Forecasting
- Budgeting Revenues
- Budgeting Expenditures
- Building Reserves
- Grants and Outside Funding
- Town Infrastructure Investments

FY26 Financial Forecast

As of March 2025, the United States faces a complex economic landscape influenced by recent policy decisions. While the broader economic impacts remain a subject of debate, close monitoring is essential for understanding the trajectory of the U.S. economy in the coming fiscal year. Sustainability has been a focus throughout previous budget recommendations and will continue to be at the forefront of conversations with stakeholders. We have to implement best financial practices and improve the effectiveness of local services and programs to sustain and grow local government. Without an eye towards precision and effectiveness, governmental programs, will increasingly become a challenge to finance and support.

We are all experiencing the impacts of inflation and escalating costs for goods and services. This is extremely impactful to local government as proposition 2 ½ limits the amount communities may increase local taxation in Massachusetts. When inflation outpaces the ability of the government to tax residents, budget gaps are created. This is why it is more important than ever that we follow best financial practices to ensure we can continue to deliver essential governmental services to the residents and businesses of Oxford. Other best practices include not using one-time funding as a source for on-going operational expenditures and growing services in a sustainable manner. Living within our means ensures stability while building financial capacity helps set Oxford up for continuing achievement.

The Town of Oxford conservatively forecasts annual State revenues, as fluctuations can often impact local budgets if reliance is too great. By using the Governor's budget figures in our state aid revenue projections, changes to state aid are generally minimized as the state budget goes through House and Senate before final approval.

Governor Healey released a \$59.6B FY26 budget recommendation that includes a \$28.8M or a 2.2% increase to Unrestricted Government Aid and fully funds the 5th year of the Student Opportunity Act including a \$420M or a 6.1% increase to Chapter 70 aid. The Chapter 90 funding proposal includes an increase of \$300M per year for the next five years to invest in roads, bridges and transportation infrastructure. The FY26 budget recommendation also includes Fair Share (4% surtax on income over \$1M) budget of \$1.95B that will be used to fund universal free school lunch, free community college and free regional transportation.

Local revenues are also budgeted in a conservative manner as having a cautious and diverse collection of revenue sources minimizes the volatility associated with reliance on outside funding and its impact on municipal budgeting. In accordance with conservative budgeting, the estimated new growth for FY26 is \$250,000 which is an increase from FY25 but still slightly lower than previous years.

The total taxable value of all properties classified in the Town of Oxford for FY25 was \$2,283,385,726 with \$1.8B or 83% from Residential Property values and \$391M or 17% from Commercial, Industrial and Personal Property (CIP) values. This represents a slight shift of 1% in total taxable property values, from CIP to Residential, from the prior year. This indicates growing residential values but decreasing CIP values, despite an increase in both the number of Residential and CIP parcels. The new growth for FY25 was certified as \$271,728 resulting in an average annual increase to the overall tax base for Oxford.

For the first time, The Board of Selectmen implemented a split tax rate in an effort to reduce the local tax burden on residents. The tax rate for Residential properties was set to \$12.67 whereas the tax rate for Commercial, Industrial, and Personal Property (CIP) was set to \$14.23. Additionally, 82.86% of local taxation is attributed to residential properties and 17.14% is attributed to CIP resulting in a greater impact on local business by even a minor shift in the tax burden. Therefore, the tax factor was shifted at the minimum factor of 0.97 for Residential and 1.1 for CIP.

FY26 Revenue Budget

The major categories that make up the FY26 Revenue budget are Real Estate and Personal Property taxes, State Aid, and Local Revenues. The Governor's local aid proposal includes \$12,339,438 for education aid and \$2,587,633 in Unrestricted General Government aid (UGGA). There are also smaller areas of state aid such as Veterans Benefits and Charter School reimbursements that bring the total projected State Aid to \$15,559,021. These revenues make up 30.28% of Oxford's FY26 estimated revenues resulting in a slight decrease from FY25.

The FY26 local revenues are budgeted in the amount of \$5,006,504 constituting 9.74% of the total revenue budget. These local revenues include items such as local excise taxes, ambulance receipts and enterprise fund revenues. The FY26 local receipts also include motor vehicle excise and local meals taxes in the amount of \$3,629,871, representing a modest increase over the prior fiscal year. Ambulance and WRTA receipts are the same as the prior fiscal year in the amount of \$850,000. Lastly, the Town's Enterprise funds are comprised of sewer and water revenues funds in the amount of \$526,633, representing a decrease from FY25.

The total tax levy for FY26 is estimated at \$29,110,146 with new growth estimated at \$250,000 and a proposition 2 ½ allowable increase of \$727,754. Excluded debt is \$746,728 representing an increase from the prior year due to the school buildings renovations debt exclusion of \$10M reflection in the FY26 residential taxes. This figure will continue to grow as the repair projects are completed throughout 2025. Local taxation represents 59.98% of the total revenue budget, which is a slight increase over the prior year despite the excess levy reserve of \$11,897. This means that local taxation remains the primary funding source for local services in the Town of Oxford. The total Revenue Budget for FY26 is \$51,388,256.

FY26 Expenditure Budget

The non-appropriated expenditures in the FY26 budget are made up of cherry sheet assessments and allowances for local tax abatements and exemptions. The FY26 state aid assessments are not appropriated by Town Meeting as they directly reduce the state aid payments that the Town of Oxford receives. The largest assessments are for education-related expenses including School Choice sending tuition, Charter School sending tuition, and Special Education services in the amount of \$1,062,198 as part of the Governor's FY26 budget. Other state assessments include air pollution monitoring, WRTA Regional

Transit and RMV services with all FY26 state assessments totaling \$1,476,531, or an increase of \$199,476 over the prior fiscal year. The amount earmarked for tax abatements and exemptions is \$250,000 as has been budgeted in prior fiscal years. The total non-appropriated expenses equal \$1,726,531 or 3.36% of the total FY26 budget.

As part of the FY26 budget process, all Town Departments were asked to submit a level-funded or less than level-funded budget request. The Finance Team was alerted in early Fall of 2024 that the trust fund for the self-funded health insurance plan was running a significant deficit of over \$1M. Additionally, the health insurance rates for FY25 were set too low to address the deficit and by the end of FY26, the deficit was projected to grow exponentially. The difficult choice was made in December of 2024 to increase health insurance rates for employees by 32% mid-year and to fund the Town's portion with remaining grant funds to avoid a projected health increase of over 50% for FY26. Thus, this 32% increase in health insurance costs contributed to a \$760,000 shortfall for the total FY26 budget resulting in a \$380,000 reduction to education and \$380,000 reduction to municipal services.

The largest allocation of the recommended FY26 budget expenditures is to fund Education including Oxford Public Schools and Bay Path Regional School. The Oxford Public Schools recommended FY26 budget in the amount of \$20,979,503 represents a \$380K or 1.78% decrease from the prior fiscal year. Conversely, Bay Path's FY26 assessment in the amount of \$1,745,438 represents a \$65,175 or 3.88% increase. The cost of health insurance for Oxford Public Schools (OXPS) employees is paid by the Town of Oxford and therefore OPS shares responsibility for 66% of the health insurance deficit. Conversely, Bay Path does not share health insurance costs with Oxford and has a population-based formula for funding. The total recommended Education budget of \$22,724,941 represents 44.22% of the total FY26 budget.

The second largest allocation of recommended FY26 budget expenditures is to fund Retirement and Insurance. This category includes employee benefits, unemployment, property and liability insurance. The largest increase in the FY26 budget is for employee Group Health Insurance. As stated previously, the large increase of \$1,234,111 in employee health benefits is where the majority of the FY26 proposition 2 ½ allowable tax increase and new growth will be allocated to fund, resulting in level or reduced budgets across all departments. Another area of the budget that has a respectively large increase is to fund employee pensions as Oxford is a member of the Worcester Regional Retirement System (WRRS). For FY26, a payment of \$2,391,217 is due to fund the annual Unfunded Accrued Liability (UAL) payment for a total WRRS assessment of \$3,553,513. This UAL annual payment will continue until 2036 and will continue to significantly reduce the Town's operational funding. The total Retirement and Insurance budget recommendation in the amount of \$10,620,324 represents 20.67% of the whole FY26 budget.

The third largest budget allocation of recommended FY26 budget expenditures is to Public Safety. This category includes the Oxford Police Department, Oxford Fire and Emergency Services and Animal Control. The Police Department budget recommendation reflects an increase of \$19,021 or 0.60% to maintain the current staffing levels and contractual obligations. The contract between the Town and the Dispatcher Union expires on June 30, 2025 so dispatch staff contractual increases are assumed. Lastly, the FY26 budget also includes the cost of police cruiser replacements through lease payments.

The Fire and Emergency Services budget recommendation represents a decrease of \$5,489 or 0.22%. A budget offset in the amount of \$825,000 has been applied and funded from the ambulance receipts that were received in FY25. This offset is higher than previous years in consideration of the FY26 budget constraints.

The Fire/EMS budget accommodates all contractual obligations and staff promotions with a small reduction made to services and supplies. As done in previous budgets, the FY26 Fire and Emergency Services budget continues to fund Emergency Operations Center (EOC) expenditures.

The Animal Control budget recommendation reflects a decrease of \$3,873 or 3.83% from the prior fiscal year. This reduction is attributed to the elimination of clerical staff and minor reductions in heating fuel and supplies. The total Public Safety budget recommendation in the amount of \$5,721,868 represents 11.13% of the entire FY26 expenditure budget.

The Public Works budget category includes Municipal Utilities and the Oxford Department of Public Work's seven operating divisions: Engineering and Administration, Highway, Cemeteries and Grounds, Fleet Maintenance, Sewer, Forestry, and Facility Maintenance. The DPW has a large scope of public service responsibilities such as planning, constructing, and maintaining the Town's infrastructure to support public safety, environmental sustainability, and economic growth all to enhance the quality of life for Oxford residents. For FY26, I am recommending a budget reduction in the amount of \$259,707 or 6.49% from the prior fiscal year. This decrease is attributed to reduction of Facilities Maintenance staffing, fleet maintenance staff and minor adjustments to services and supplies. Lease funding for equipment replacements was reduced by \$96,408 resulting in potential future reliance upon free cash or other sources to fund capital needs. Lastly, a minor reduction in the amount of \$5,000 in the municipal utilities budget is recommended. The total Public Works budget recommendation in the amount of \$4,198,116 represents 8.17% of the entire FY26 expenditure budget.

The category of General Government includes all Town Hall operations including Town Moderator, Board of Selectmen, Town Manager, Finance Committee, Finance Operations, Town Clerk, Inspectional Services, Legal Services and Human Resources. The total decrease to all departments within Town Hall equals \$160,559 and reflects a 4.83% reduction from the prior fiscal year. These budget reductions are attributed to reduction in staff in the Board of Selectmen's Office, Inspectional Services and the Assessor's Office. Additionally, The Town Clerk's budget is reduced by \$51,533 due to elimination of Presidential and State election costs. Lastly, 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. The total General Government budget recommendation in the amount of \$3,164,914 represents 6.16% of the entire FY26 expenditure budget.

The category of Culture and Recreation includes the Oxford Free Public library, Community Center, Historical Commission and Celebrations. The largest portion of this category is allocated to the Oxford Free Public Library in the amount of \$551,508, representing a modest increase of \$8,302 or 1.53% from the prior fiscal year. The Oxford Community Center FY26 budget recommendation is \$348,719 representing an increase of \$8,453 or 2.48%. These budget recommendations include staff pay plan increases and have small adjustments to supplies and contracted services; however, it also includes level-funding both the Historical Commission and Celebrations budgets. The total Culture and Recreation budget recommendation in the amount of \$911,827 represents 1.77% of the entire FY26 expenditure budget.

The total FY26 Debt Service budget recommendation includes a \$305,485 or 27.35% increase from the prior fiscal year. This funding will provide for the financing \$560,000 in Long Term Debt and \$102,666 in Long Term Debt Interest and a budget of \$324,800 to fund Short Term Debt and \$435,000 in Short Term Debt Interest. Despite paying off the Long Term Debt for Fire Truck rehabilitation and a portion of Natural

Gas conversion upgrades, Short Term Debt interest increased from \$90,000 to \$435,000 because we are beginning to incur costs associated with school building repairs. Oxford has little debt issued relative to its overall capacity to borrow, as noted by our Financial Auditors. Oxford's municipal bond rating is Aa3, the fourth highest rating by Moody's. This rating indicates that the Town of Oxford is a high quality investment opportunity with a low risk of default. This rating generally attracts lower interest rates and places the Town in a strong position when borrowing. The total Debt Service budget recommendation in the amount of \$1,422,466 represents 2.77% of the entire FY26 expenditure budget.

The category of Human Services includes the Oxford Senior Center and Veteran Services. The total FY26 Senior Center budget recommendation in the amount of \$194,119 represents a \$9,441 or 4.64% decrease from the prior fiscal year. The decrease accommodates staff pay plan increases and a small increase in supplies for senior programming but adjusts the hours of senior van drivers. As done in prior years, we are utilizing the State Senior Formula Assistance Grant offset the general fund budget to keep costs low while maintaining senior programs and services.

The total FY26 Veterans Services budget recommendation in the amount of \$176,467 represents a \$4,117 or 2.28% decrease from the prior fiscal year. The recommended budget accommodates staff pay plan increase, a slight increase for our contractual obligations and still contains a buffer in veteran benefits should the caseload increase in the upcoming year. The recommended total Human Services budget in the amount of \$370,586 represents 0.72% of the total FY26 budget.

The annual Public, Educational, and Government Access (PEG) budget is fully funded by revenues that are received quarterly by the Town from Charter Communications for cable franchise fees. In 2020, the Town of Oxford made (PEG) cable services part of its operational budget. The workstations used for video production and editing were upgraded in FY25 resulting in over \$100,000 in broadcasting equipment upgrades since 2020. These upgrades are reflected in the FY26 budget decrease of \$25,500 in equipment expenditures but are neutralized by staff pay plan increases and expanded hours for the Production Assistant. The recommended total FY26 PEG Access budget is \$162,241 which represents less than a 1% increase over the prior fiscal year.

Building Reserves

Free Cash is the primary funding source for the Town of Oxford's Reserve funds and Capital Programs. Free Cash comes from multiple sources including any revenues that exceeded estimates in respective fiscal years, unexpended departmental budgets, leftover funding from completed capital projects and unrestricted funds remaining from the previous fiscal years. The Department of Revenue recommends a municipality have a total certified free cash amount of between 3-5% of its annual operating budget. This past year's free cash was certified at \$2,558,340 which is 5.10% of the FY25 total expenditure budget. Applying the best financial practices and using conservative estimates has allowed the Department of Revenue to consistently certify free cash within the recommended percentages in recent years. This timely certification and dependable levels of free cash have allowed Oxford to consistently meet some important goals including:

- Increased Funding for Major Capital Projects
- Strengthened Reserve Funding
- Enhanced Supplement to Chapter 90 Funds for Roadway Repairs
- Repairs and Improvements for Municipal Buildings

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 Oxford's infrastructure ages, it is critically important that we have contingencies in place for emergencies. The Town's Stabilization and Capital Stabilization Funds are intentionally set aside for these emergencies and for surprise major capital projects. 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.

The goal of Oxford's General Stabilization Funding Policy and Plan is to support 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 seven years, it is anticipated that we will reach this level by the year 2050. However, this year I am recommending we postpone our Stabilization appropriation to the Fall Special Town Meeting to align with the annual Capital Stabilization appropriation.

Capital Stabilization was funded during the October 2nd, 2024 Special Town Meeting with free cash in the amount of \$100,000. This appropriation brought the balance of the Capital Stabilization Fund to \$642,968. The combined balances in both the stabilization and capital stabilization funds equals 5.45% of the FY26 Expenditure Budget, slightly exceeding the Department of Revenue's recommended stabilization reserve to operational budget ratio of 5%.

I am recommending an appropriation in the amount of \$50,000 to the Compensated Absence Fund to cover any unforeseen expenditures associated with employee separation costs. Additionally, I am recommending a free cash appropriation in the amount of \$80,000 to the Other Post Employment Benefits (OPEB) fund. This funding plan was adopted in FY19 to make incremental annual increases to the OPEB Trust Fund over thirty years to cover the costs of post-employment benefits for retirees such as health care and life insurance. The balance in the OPEB fund is \$6,406,153 as of December 31, 2024.

Capital Programs

The FY26 Capital Improvement Program recommendations continue to improve and maintain existing facilities, address the backlog of infrastructure repair and deferred maintenance and sustains the fleet replacement needs of Fire and Emergency Services and the Department of Public Works. As Oxford's buildings, roads and equipment ages, the probability of failure increases and costs escalate, making capital investments necessary to ensure the sustainability of Oxford's roads, bridges, facilities and equipment. The Town Charter calls for submission of a six-year Capital Plan. The ability to fund one-time capital projects with one-time funding such as free cash provides an alternative method to funding projects outside of the annual tax levy. Having a six-year capital plan also allows these large infrastructure improvement projects to be staggered, allowing for careful consideration, planning and prioritization.

As part of the FY26 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 September 5, 2025, allowing the Town Manager and Finance Committee to hear existing capital project requests well in advance of the Annual Town Meeting. I am recommending FY26 Capital Program funding in the amount of \$1,869,870 which includes the following recommended appropriations:

- \$500,000 for Roadway Rehabilitation
- \$345,750 for the Building Improvement Fund
- \$128,000 for DPW Fleet Replacement
- \$85,000 for EMS/Fire Replace Car 10
- \$500,000 for Police/Fire Emergency Dispatch Communications Upgrade
- \$25,000 for Replacement Mowers
- \$30,000 for Ruel Field Accessible Parking
- \$29,000 for Ruel Field Improvements
- \$65,000 for OCC Ceiling Repairs, Painting and Flooring
- \$87,120 for Greenbriar Tennis Court Improvements
- \$50,000 for Sewer Pump Station Repairs

The recommended FY26 Capital Improvement Programming includes supplementing the FY26 State's Highway Chapter 90 funding in the amount of \$806,930 with a \$500,000 local appropriation of free cash for roadway rehabilitation. This will bring roadway repairs funding over \$1.3M as part of the FY26 budget and allow for expanded neighborhood roadway improvements.

I am recommending a free cash appropriation of \$345,750 to the Building Improvement Fund to address the continuing backlog of the town building and facility repairs. This appropriation includes \$75,000 to implement an ADA plan to start improving the accessibility of our public buildings in Oxford, \$45,000 to use glycol in the HVAC systems at Oxford Middle School to prevent freezing, \$20,000 to address the cracking in the chimneys at the Elementary Schools, \$25,000 towards salt shed repair engineering at the DPW Garage, \$50,000 towards a facilities and site assessment for 34 Charlton Street, \$16,000 to replace the glass sliding door at the Oxford Library, \$30,000 towards replacement windows at the Oxford Library, \$33,000 to replace the HVAC system at the North Fire Station and finally \$51,750 as contingency for any unforeseen building emergencies.

I am recommending a free cash appropriation in the amount of \$128,000 to replace one of the DPW trucks with an F-350 dump truck and \$25,000 to replace two (2) lawn mowers as part of grounds maintenance. I am recommending free cash appropriation of \$85,000 to the Fire and Emergency Services Car 10 vehicle. With respect to Public Safety, I am also recommending free cash appropriation in the amount of \$500,000 to upgrade the Town's emergency radio dispatching equipment. This upgrade will also provide for fiber connections to the radio repeater sites in Town to improve the portable radio connectivity for our Police, EMS/Fire, and DPW Departments.

In terms of Recreation, I am recommending \$30,000 to install an accessible parking area and \$29,000 to repair the storage and utility sheds at Ruel Field. I am also recommending an allocation in the amount of \$65,000 from free cash to conduct interior ceiling repairs, painting and flooring installations at the Oxford

Community Center. Lastly, I am recommending an appropriation in the amount of \$87,120 from free cash to upgrade the tennis courts at Greenbriar. The courts may be enjoyed by residents and to support Oxford Public Schools athletic programs.

My final recommendation as part of the FY26 Capital Improvement Program is an appropriation of \$50,000, from sewer retained earnings, to make repairs to the sewer pump stations. The Town's pump stations are in need of significant repairs including the replacement of pumps, controllers and transducers to keep the sewer system functioning properly.

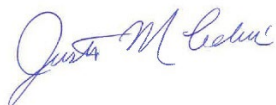
As Acting Town Manager, a key objective remains aggressively pursuing one-time revenue sources, including grants, legislative earmarks, and strategic financial agreements. In the coming year, we will actively explore competitive grant opportunities to support a variety of initiatives, such as park and recreation improvements, public safety enhancements, dam repairs, complete and shared street enhancements, and green community energy projects. By leveraging these external funding sources, we aim to reduce the financial burden on taxpayers while advancing critical infrastructure and service improvements.

The dedication and expertise of our staff in identifying and securing these grants is vital to our financial strategy, allowing us to address a growing list of capital planning needs. This proactive approach benefits current residents and ensures that future generations will inherit a well-maintained, forward-thinking community.

Conclusion

In closing, I would like to thank the Oxford Board of Selectmen, Oxford Finance Committee, Oxford Public Schools, all Town Departments, and all other Oxford Boards, Committees and Commissions for their time and collaboration efforts towards creating the Fiscal Year 2026 budget document. I assure all stakeholders that these FY26 budget recommendations serve as a plan to move the community forward. It is critical that everyone understands we have a limit to our resources and the needs of our community are boundless. Although it may seem as though we are languishing, we all strive to improve the quality of life for Oxford residents and long-term, we will flourish from these investments. We are entrusted by the residents of Oxford to develop an annual budget that delivers the most efficient and effective public services and programs that keep taxation at a minimal level. My FY26 budget recommendation accommodates the delicate balance of these demands. We will only improve governmental services and maintain financial stability through increased collaboration and exceptional management of the resources Oxford residents and businesses provide.

Sincerely,



Justin M. Leduc
Acting 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.

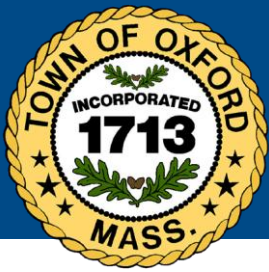


Through innovation and vision, we

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	<i>Attract and retain diverse and talented employees</i>	1. Foster a culture of employee appreciation and learning	2. Continue the culture of celebration where employees can bond as a team and plan more social development opportunities	3. Allow for a work-life balance with employees' work schedules
2	<i>Increase employee collaboration, innovation, and learning</i>	1. Continue to encourage employee certifications and trainings in their respective fields	2. Improve cross-training of staff to allow for scheduling flexibilities	3. Expand the Fitness Instructor Team at OCC with multiple certified instructors for succession planning
3	<i>Streamline and document policies & processes to provide clear employee expectations</i>	1. Complete update of all job descriptions and the Employee Pay Plan	2. Finish updating Assessor's Office Standard Operating Manual	3. Continue updating and documenting library policies and procedures

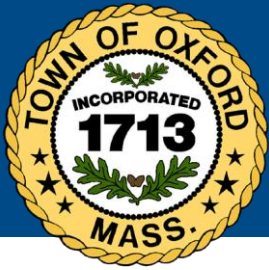
ECONOMIC & FINANCIAL STEWARDSHIP

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

OBJECTIVES

INITIATIVES

1	<i>Make Main Street a destination with diverse options for work, live, and play</i>	1. Advance the Main Street Transportation Improvement Project scheduled for FY28	2. Continue and maintain downtown beautification initiatives	3. Continue to increase access to municipal properties via ADA Improvements
2	<i>Increase revenues by following best financial practices</i>	1. Contract permit and cyclical inspections in the Assessor's Office	2. Timely submission of state reporting and completion of successful audits without material findings	3. Pursue grant and other funding to accomplish one-time projects



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. Complete the McKinstry Dam Reconstruction Project

2. Finish the roof and siding repairs for Chaffee and Barton Schools and the roof repairs to Oxford High School

3. Community Center building renovations planned for Late Summer 2025

4. Complete Harwood Bridge design and construction to clean and paint structural steel bridge beams

5. Fully implement the use of body-worn cameras to enhance Officer Safety and community trust

6. Complete updating the three-year roadway improvement plan

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. Continue to update the Town's Subdivision Rules & regulations and update Zoning Bylaws

3. Complete standards for initial certification through MPAC then continue to Police Accreditation

4. Procure and replace radio dispatch communications equipment and infrastructure

5. Improve water quality at Carbuncle Pond for recreational use through testing and treatment

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



Town of Oxford

TOWNWIDE GOALS & STRATEGIES



ENVIRONMENTAL STEWARDSHIP

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

OBJECTIVES

INITIATIVES

2

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

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. Develop and implement a new website for the Oxford Free Public Library

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

4. Begin Planning and funding initiatives for the Library's upcoming 125th Anniversary Celebration

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

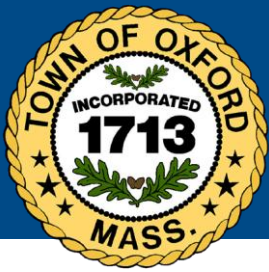
2. Implement regular tours of the Library museum and create a virtual museum tour on the website

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



Town of Oxford

TOWNWIDE GOALS & STRATEGIES



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. Identification of historic sites and areas through a wayfinding and signage update initiative

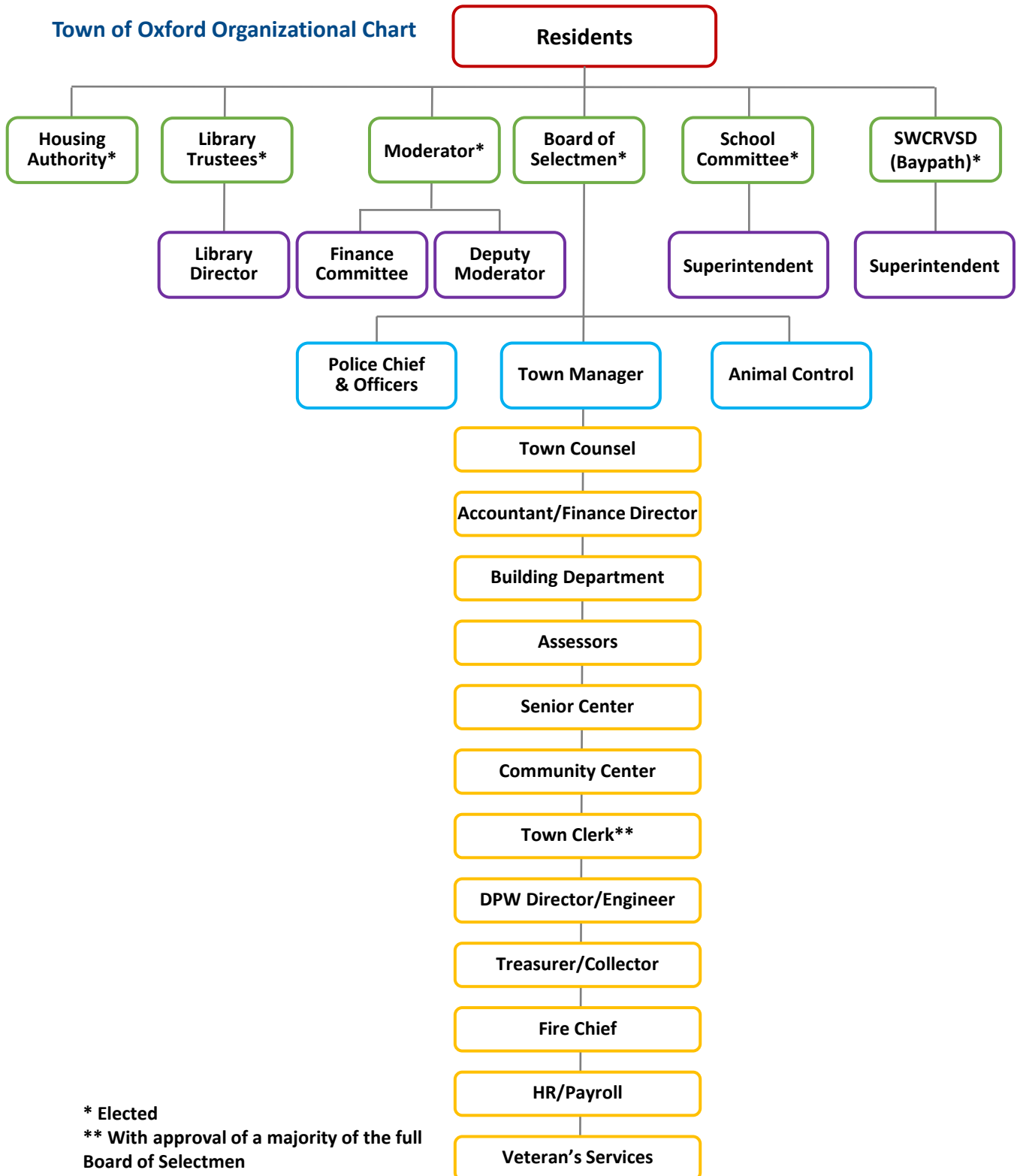


Memorial Hall Clock Workings
Credit: Town of Oxford





Town of Oxford Organizational Chart

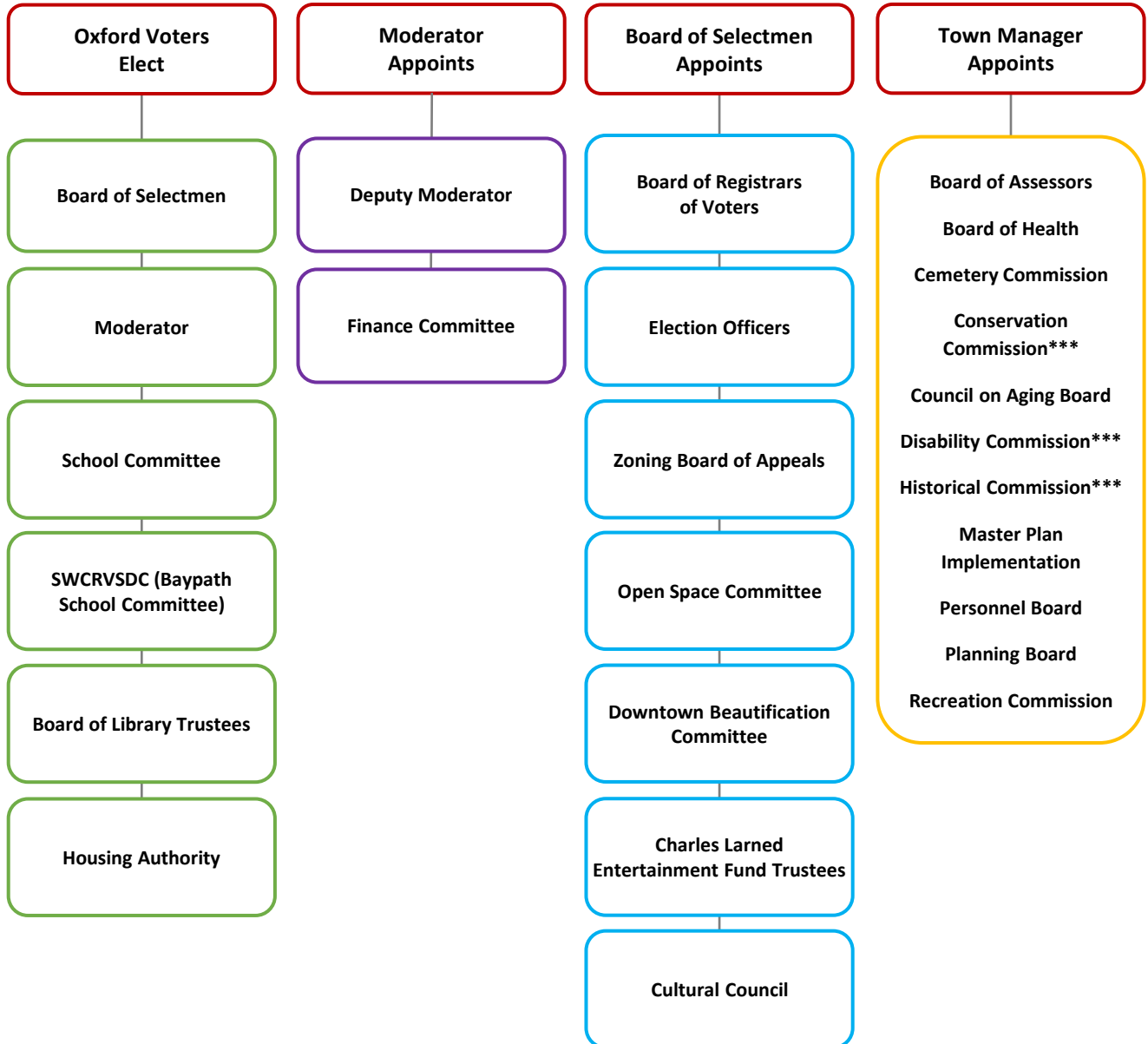


* Elected

** 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	FY26 Budget	Notes
General Government	17.9	21.0	21.4	22.8	22.6	22.7	20.7	
Selectmen	-	-	-	-	1.5	1.5	1.0	
Town Manager	3.0	4.0	3.0	4.5	3.0	3.0	3.0	
Treasurer Collector	2.9	2.0	2.0	2.0	2.0	2.0	2.0	
Accounting	2.5	2.0	2.0	2.0	2.0	2.0	2.0	
Assessing	3.0	3.0	3.0	3.0	3.0	3.0	2.0	
Human Resources	1.0	1.5	2.4	2.0	1.0	1.5	1.5	
Town Clerk	3.0	3.0	3.0	3.0	2.5	2.5	2.5	Not including poll workers
Inspectional Services	2.5	4.5	5.0	5.3	6.6	6.2	5.7	
Memorial Hall	-	1.0	1.0	1.0	1.0	1.0	1.0	
Public Safety	48.7	51	49.9	56.9	56.9	56.9	56.9	
Police	28.2	29.0	28.5	30.5	30.5	30.5	30.5	Not including intermittents
EMS/Fire	19.3	20.4	20.0	25.0	25.0	25.0	25.0	Not including Call Firefighte
Animal Control	1.2	1.6	1.4	1.4	1.4	1.4	1.4	
Public Works	29.5	31.4	31.8	32.5	33.5	33.8	31.0	Not including seasonal
Human Services	2.8	3.1	3.9	3.3	3.8	3.8	3.8	
Council on Aging	2.4	2.7	3.4	2.9	3.3	3.3	3.3	General Fund only
Veteran's Services	0.4	0.4	0.5	0.4	0.5	0.5	0.5	
Culture and Recreation	6.4	6.1	8.6	10.3	10.8	10.8	10.8	
Library	4.8	4.8	6.4	7.8	7.8	7.8	7.8	
Community Center	1.6	1.3	2.2	2.5	3.1	3.1	3.1	Not including seasonal
Historical Commission	-	-	-	-	-	-	-	
School Dept	239.5	226.0	230.8	246.6	239.1	246.1	239.1	General Fund only
Sewer Enterprise	0.2	0.2	0.2	0.2	0.25	0.25	0.25	
TOTAL	345.20	339.00	346.69	372.75	367.15	374.50	362.75	



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





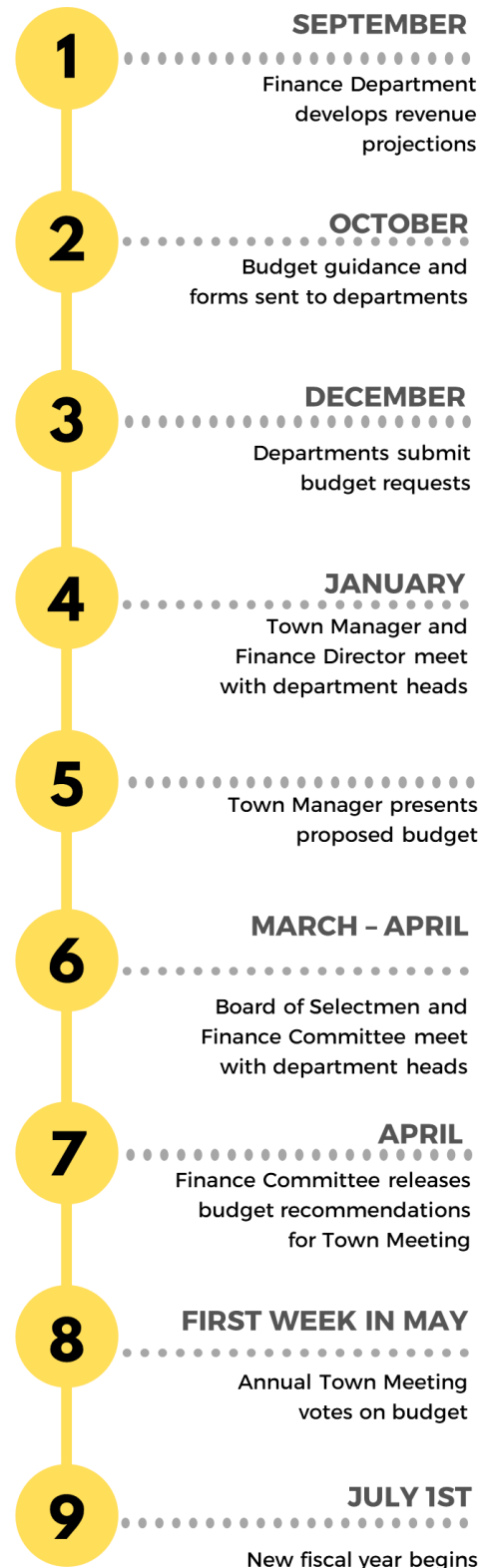
Budget Process

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

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

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

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





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

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

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

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

Amending the Budget

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

FY2026 Budget Calendar

August 15, 2024	Capital Request Forms sent to department heads
October 1, 2024	Capital Forms due to Finance Director/TM
December 31, 2024	Finance Committee Capital recommendation due to Town Manager
November 5, 2024	Department Budgets distributed
December 22, 2023	Department Budgets due to Finance Director/TM
January 2025	Presentation of School Budget to School Committee
Jan/Feb 2025	School Budget Received by Town Manager
January 23, 2025	Release of Governor's budget
March 24, 2025	School Committee Vote on Budget
March 19, 2025	Town Manager's budget message and presentation – Joint Meeting of Selectmen and Finance Committee (at least 45 days prior to Town Meeting)
April 1, 2025	Close Warrant (36 days prior to Town Meeting)
April 16, 2025	Finance Committee FY26 Capital Program Public Hearing
April 15, 2025	Ballot questions due in FINAL form to Town Clerk (35 days prior to election)
April 30, 2025	Finance Committee recommendations are available (7 days prior to Town Meeting)
May 7, 2025	Annual Town Meeting



Financial Overview



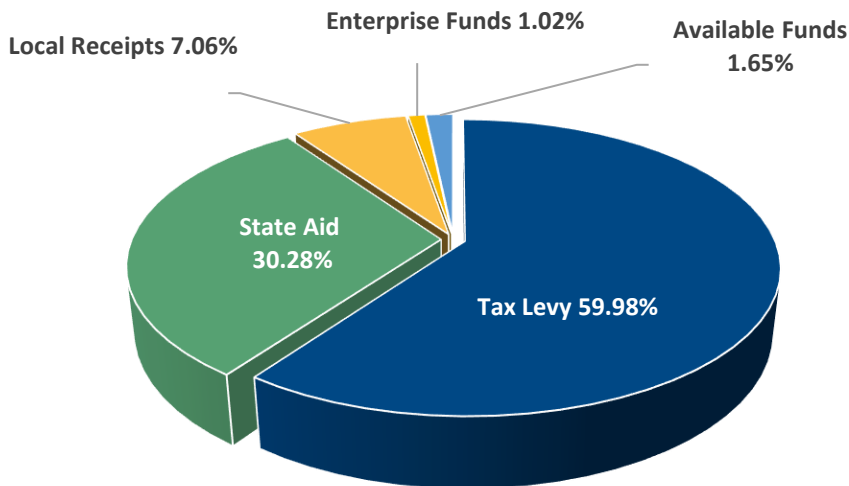


Revenues & Description of Funds

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.

FY26 Revenue Budget - General & Enterprise Funds



Revenue Categories	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	% of TOTAL	FY25 Budget	FY26 Budget	% of TOTAL
Operating Budget (General & Enterprise Funds)								
Tax Levy	24,938,041	25,772,634	27,431,229	28,618,898	58.93%	29,559,976	30,822,731	59.98%
State Aid	13,520,133	13,621,827	13,861,108	13,713,746	28.24%	15,166,996	15,559,021	30.28%
Local Receipts	3,662,090	4,503,159	4,498,554	4,913,606	10.12%	3,478,000	3,629,871	7.06%
Enterprise Funds	671,053	524,076	528,821	493,845	1.02%	557,154	526,633	1.02%
Other Available Funds	1,015,000	970,000	810,000	825,000	1.70%	1,359,796	850,000	1.65%
Total	43,806,317	45,391,696	47,129,712	48,565,095	100%	50,121,922	51,388,256	100%



Major General Fund Revenue Sources

Overview of Property Taxes

In FY24, 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 FY23, with the next certification due for FY28.

Historical New Growth by Property Class

Year	Residential	Commercial, Industrial & Personal Prop	TOTAL
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
2025	167,504	104,224	271,728
5-Year Avg	150,390	194,070	346,225
10-Year Avg	146,118	223,428	370,429

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 \$250 thousand for FY26.

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 in the property tax levy calculation include the construction of the new Police Station (2008-2028) and Oxford Middle School renovation (2013-2033). In October 2023, the Town voted a 10-million-dollar debt exclusion for roof and siding repairs to the two elementary schools. The increase in the debt exclusion amount for FY26 is a portion of the interest expected to pay on the short-term borrowing for this project.

FY2026 Property Levy Calculation

FY2024 Tax Levy Limit	29,110,146
ADD 2.5% Increase	727,754
ADD Prop 2 1/2 Override	-
ADD Estimated New Growth	250,000
Levy Limit Total	30,087,900
ADD Debt Exclusion	746,728
Maximum Allowable Levy	30,834,628
Excess Tax Levy Capacity	(11,897)
FY2026 Estimated Tax Levy \$	<u>30,822,731</u>

State Aid

State aid represented about 30% of the Town's annual revenue in FY24. 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 17% 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	% of TOTAL	FY25 Budget	FY26 Budget	% of TOTAL
Chapter 70 Education Aid	10,566,894	10,613,784	10,708,044	10,955,056	79.88%	12,225,213	12,339,438	79%
Charter Tuition Reimbursement	36,767	53,463	104,606	79,933	0.58%	102,933	97,687	1%
School Choice Tuition Offset	52,550	32,740	7,225	81,426	0.59%	95,000	240,123	2%
Unrestricted General Government Aid	2,183,504	2,259,927	2,381,963	2,458,186	17.92%	2,531,931	2,587,633	17%
Veterans Benefits	137,234	126,486	82,952	68,404	0.50%	69,826	99,202	1%
Exemptions VBS and Elderly	105,907	90,007	105,324	17,570	0.13%	89,123	136,844	1%
State Owned Land	9,799	11,263	35,226	16,315	0.12%	16,410	17,061	0%
Public Libraries Offset	23,074	29,753	31,364	36,856	0.27%	36,560	41,033	0%
MSBA Reimbursement	404,404	404,404	404,404	0	0.00%	0	0	0%
TOTAL	\$13,520,133	\$13,621,827	\$13,861,108	\$13,713,746	100%	\$15,166,996	\$ 15,559,021	100%



Local Receipts

Local receipts are locally-generated revenues, other than real and personal property taxes. These made up approximately 7% of revenue in FY24. 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 FY26 is \$1.975 million while FY24 actual collections were \$2.31 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 \$247 Thousand in FY24, or approximately 6.34% of the total. The Cannabis Excise tax collection began in FY20 and was out-pacing the meal tax in FY21 by over 100k but has now fallen under the meals tax by about 75k in FY24. 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	% of TOTAL	FY25 Budget	FY26 Budget	% of TOTAL
Motor Vehicle Excise	1,903,017	2,231,259	2,087,373	2,319,287	47.20%	1,875,000	1,975,000	54.41%
Meals Excise Tax	177,772	210,851	235,450	247,064	5.03%	200,000	230,000	6.34%
Cannabis Excise Tax	283,909	229,315	155,524	171,299	3.49%	150,000	150,000	4.13%
Interest and Penalties	179,949	163,257	137,197	346,350	7.05%	134,000	150,000	4.13%
In Lieu of Taxes	0	0	0	4,647	0.09%	0	0	0.00%
Fees	98,533	168,748	194,721	223,550	4.55%	192,000	201,871	5.56%
Cannabis Impact Fee	360,425	419,844	0	0	0.00%	0	0	0.00%
Rental Fees	160,525	176,175	234,737	197,399	4.02%	227,500	190,000	5.23%
Departmental Fees	68,263	305,198	291,039	281,439	5.73%	276,000	270,000	7.44%
Licenses/Permits	43,125	56,986	54,668	63,450	1.29%	52,000	56,500	1.56%
Fines and Forfeits	34,751	37,643	64,903	59,972	1.22%	46,500	51,500	1.42%
Investment Income	29,889	36,386	520,390	628,643	12.79%	150,000	150,000	4.13%
Medicaid Reimbursement	158,675	304,747	170,573	203,729	4.15%	170,000	200,000	5.51%
Miscellaneous Recurring	1,334	28,506	37,368	19,756	0.40%	5,000	5,000	0.14%
Miscellaneous Non-Recurring	161,923	134,245	314,612	147,021	2.99%	0	0	0.00%
TOTAL	\$3,662,090	\$4,503,159	\$ 4,498,554	\$4,913,606	100%	\$3,478,000	\$3,629,871	100%
Budgeted	\$2,845,000	\$2,845,000	\$ 3,081,500	\$3,081,500		\$3,478,000	\$3,629,871	



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 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/DocumentCenter/View/2013/FY24-Audit-Report>



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, 2024

	General Fund	Capital Projects Fund	ARPA Grant Fund	Trust Funds	Nonmajor Governmental Funds	Total
Revenues:						
Property taxes, net of tax refunds	\$ 28,774,501	\$ -	\$ -	\$ -	\$ -	\$ 28,774,501
Intergovernmental	17,589,998	-	106,727	-	8,510,791	26,207,516
Motor vehicle and other excise taxes	2,737,650	-	-	-	-	2,737,650
Licenses and permits	303,804	-	-	-	-	303,804
Penalties and interest on taxes	346,350	-	-	-	-	346,350
Fines and forfeitures	59,972	-	-	-	-	59,972
Departmental and other revenues	587,644	-	-	-	3,759,225	4,346,869
Contributions and donations	-	-	-	922	104,778	105,700
Investment income	816,624	-	-	520,361	157	1,337,142
Total Revenues	51,216,543	-	106,727	521,283	12,374,951	64,219,504
Expenditures:						
Current:						
General government	3,186,464	-	-	-	1,565,183	4,751,647
Public safety	5,679,652	-	-	-	1,253,872	6,933,524
Education	25,665,371	-	-	4,476	5,394,694	31,064,541
Public works	5,488,434	-	106,727	-	1,985,608	7,580,769
Health and human services	422,492	-	-	-	130,965	553,457
Culture and recreation	895,606	-	-	353	85,081	981,040
Pension and fringe benefits	7,934,781	-	-	-	-	7,934,781
State and county charges	1,021,325	-	-	-	-	1,021,325
Debt service:						
Principal	565,000	-	-	-	-	565,000
Interest	230,849	-	-	-	-	230,849
Total Expenditures	51,089,974	-	106,727	4,829	10,415,403	61,616,933
Excess (Deficiency) of Revenues Over (Under) Expenditures	126,569	-	-	516,454	1,959,548	2,602,571
Other Financing Sources (Uses):						
Transfers in	1,200,000	354,800	-	32,800	50,000	1,637,600
Transfers out	(374,800)	-	-	(30,000)	(1,232,800)	(1,637,600)
Total Other Financing Sources (Uses)	825,200	354,800	-	2,800	(1,182,800)	-
Change in Fund Balances	951,769	354,800	-	519,254	776,748	2,602,571
Fund Balances:						
Beginning of the year	13,617,441	(1,972,936)	-	5,433,401	6,434,511	23,512,417
End of the year	\$ 14,569,210	\$ (1,618,136)	\$ -	\$ 5,952,655	\$ 7,211,259	\$ 26,114,988

See accompanying notes to basic financial statements.



TOWN OF OXFORD, MASSACHUSETTS
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	Business-Type Activities		
	Sewer	Water	Total
Operating Revenues:			
Charges for services	\$ 384,367	\$ 26,535	\$ 410,902
Operating Expenses:			
Payroll and personnel costs	33,707	-	33,707
Operating costs	377,759	-	377,759
Depreciation	94,527	54,055	148,582
Total Operating Expenses	505,993	54,055	560,048
Operating Income (Loss)	(121,626)	(27,520)	(149,146)
Nonoperating Revenues (Expenses):			
Interest income	1,625	1,746	3,371
Interest expenses	(9,433)	(10,971)	(20,404)
Total Nonoperating Revenues (Expenses)	(7,808)	(9,225)	(17,033)
Change in Net Position	(129,434)	(36,745)	(166,179)
Net Position:			
Beginning of the year	3,437,647	236,638	3,674,285
End of the year	\$ 3,308,213	\$ 199,893	\$ 3,508,106

See accompanying notes to basic financial statements.



TOWN OF OXFORD, MASSACHUSETTS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2024

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:

	<u>Basis of Accounting Differences</u>	<u>Fund Perspective Differences</u>	<u>Total</u>
Revenues — budgetary basis			\$ 47,261,940
Revenue recognition	\$ 24,981	\$ -	24,981
Stabilization revenue	-	146,814	146,814
On behalf payments	<u>3,782,808</u>	<u>-</u>	<u>3,782,808</u>
Revenues — GAAP basis	<u>\$ 3,782,808</u>	<u>\$ 146,814</u>	<u>\$ 51,216,543</u>
Expenditures — budgetary basis			\$ 47,337,166
Indirect cost treatment	\$ -	\$ (30,000)	(30,000)
On behalf payments	<u>3,782,808</u>	<u>-</u>	<u>3,782,808</u>
Revenues — GAAP basis	<u>\$ 3,782,808</u>	<u>\$ (30,000)</u>	<u>\$ 51,089,974</u>
Net transfers — budgetary basis			\$ 505,200
Transfer treatment	\$ -	\$ 350,000	350,000
Net transfers — GAAP basis	<u>\$ -</u>	<u>\$ 350,000</u>	<u>\$ 855,200</u>



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
General Fund										
001-003 - General Fund*	x	x	x	x	x	x	x			x
Special Revenue Funds										
Intergovernmental Funds - Highway Chapters										
013 - Chapter 90			x							
014 - Shared Winter Streets			x							
015 - Shared Streets and Spaces			x							
016 - Massworks RTE 20			x							
018 - Complete Streets			x							
019 - FY24 Fair Share			x							
Intergovernmental Funds - Federal Grants										
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								
033 - United Way Grant		x			x					
Receipts Reserved for Appropriation										
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
Town Revolving Funds										
105 - Board of Health	x									
150 - Recreation Revolving			x		x					
151 - Animal Control		x								
153 - Library Lost Books					x					
154 - Ins Reimbursement - DPW			x							
155 - Ins Reimbursement - Police		x								
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					
162 - Oxford Rochdale Sewer	x									
165 - Opioid Settlement	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
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									
183 - Rocky Hill Revolving			x							
184 - Emergency Address		x								
Town Gifts/Donations										
200 - Conservation Osprey Donation			x							
201 - EMS/Fire Donations		x								
202 - Town Manager Donations	x									
203 - Historical Commission (Schoolhouse)					x					
204 - Library Donations					x					
205 - Historical Commission Donations					x					
206 - Veterans Donations				x						
207 - Chris Road	x		x							
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							
219 - Fallon Senior Lunches Grant				x						
221 - Thayer Pond Sewer			x					x		
223 - Police Donations		x								
225 - Oxford Cultural Council Grant to OCC					x					
226 - The Last Green Valley	x									
228 - Notary Donation	x									



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
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							
249 - Jane Malser Grant - Library					x					
Intergovernmental Funds - State Grants										
250 - Municipal Road Safety		x								
251 - Formula Grant				x						
252 - Library State Aid					x					
253 - Arts Lottery (Cultural Council)					x					
254 - Extra Polling	x									
255 - DHCD Grant	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							
265 - Public Safety Communications		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 - MCC Festivals & Projects Grant					x					
280 - FY2022 SAFE/Senior SAFE		x								
281 - Mass Trails Grant	x		x		x					
282 - Police forfeiture		x								
283 - FY21 SAFE		x								
284 - FY20 SAFE		x								
285 - FY17 School Radio/ADA										x
286 - Community Compact IT		x								
287 - MVP Grant	x									
288 - McKinstry Pond Dam Grant			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
289 - FY23 SAFE/Senior SAFE		x								
290 - FY23 Municipal ADA Improvement Grant	x	x	x	x	x					
293 - BFY25-Body Work Camera Grant		x								
Intergovernmental Funds - Federal Grants - School										
301 - FY24 IEP Grant										x
303 - FY25 Early Education										x
304 - FY25 SPED IDEA										x
305 - FY25 Title I										x
306 - FY25 Title II										x
307 - FY25 Title III										x
308 - FY25 Title IV										x
309 - McKinney Vento Homeless Education Grant										x
365 - FY22 ESSER III										x
367 - FY22 SPED IDEA										x
375 - FY22 Supply Chain Assistance										x
378 - FY23 SPED IDEA										x
379 - FY23 Title I										x
382 - FY24 SPED IDEA										x
383 - FY24 Title I										x
384 - FY24 Title II										x
385 - FY24 Title IV										x
386 - FY24 Early Education										x
388 - FY24 Chronic Absenteeism Grant										x
389 - FY24 Math Grant										x
390 - NJROTC										x
Intergovernmental Funds - State Grants - School										
433 - FY24 SEL Grant										x
435 - SPSP Eats										x
437 - Yellow Bus										x
438 - Innovation Career Pathways										x
439 - Farming Resources Education										x
Revolving Funds - School										
460 - SPED Tuition										x
461 - ACE										x
463 - Day Care										x
464 - Summer School										x
465 - Circuit Breaker										x
466 - Preschool										x
467 - School Choice										x



Funds & Department Relationship Matrix

Fund Name	General Government	Public Safety	Public Works	Human Services	Culture & Recreation	Debt Service	Employee Benefits	Sewer Enterprise	Water Enterprise	Education
468 - Insurance Chromebooks										x
475 - Athletics										x
476 - Athletic Fees										x
477 - Summer Camp										x
478 - Intramural										x
479 - Soccer										x
480 - Golf										x
481 - Boys X-Country										x
482 - Cheerleading										x
483 - Eldon										x
484 - 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 Reimbursement										x
505 - Use School Property										x
523 - Lost Book H/S										x
524 - Lost Book Middle										x
525 - Lost Book Barton										x
526 - Lost Book Chafee										x
Other Gifts/Grants - School										
450 - Malser Grant										x
451 - Project Bread										x
452 - IPG Grant										x
455 - SAAD Grant										x
456 - Jane Malser Grant										x
510 - Chaffee Donation										x
511 - HS Donation										x
512 - COFFEE/ACE Donation										x



Funds & Department Relationship Matrix

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



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
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									
Trust Funds - Expendable										
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									



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
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							
913 - OPEB Trust Fund							x			
916 - SCH - E. Moscoffian										x
926 - SCH - Danny Clem										x
930 - American Revolution Tricent	x									
932 - SCH - Susan S. Kirk										x
933 - SCH - OHS Scholarship										x
935 - Stabilization Celebrations	x				x					
939 - Sewer Stabilization								x		
940 - SCH - Jennifer Marie Lehner										x
941 - SCH - IPG Scholarship										x
942 - SCH - Mexicali Scholarship										x
965 - Smolenski Millette	x									
975 - Smolenski Millette II	x									
989 - Unemployment							x			
Fiduciary Funds										
990 - Performance Bond	x									
991 - Agency Funds - Town	x	x	x				x			x



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
992 - Agency Funds - School										x
993 - Police Outside Details		x								
997 - High School Activity Fund										x
Account Groups										
995 - Long Term Debt Group						x				



Consolidated Financial Schedule - Revenues

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	INC/DEC	% INC/DEC
PROPERTY TAX	28,652,976	28,630,597	29,559,976	30,834,628	1,274,652	4.3%
Unused Levy Capacity		(11,699)		(11,897)		
STATE AID	13,640,026	13,713,746	15,166,996	15,559,021	392,025	2.6%
Chapter 70 Education Aid	10,955,056	10,955,056	12,225,213	12,339,438		
Charter Tuition Reimbursement	46,975	79,933	102,933	97,687		
School Choice Tuition Offset	0	81,426	95,000	240,123		
Unrestricted General Government Aid	2,420,074	2,458,186	2,531,931	2,587,633		
Veterans Benefits	84,646	68,404	69,826	99,202		
Exemptions VBS and Elderly	82,606	17,570	89,123	136,844		
State Owned Land	16,330	16,315	16,410	17,061		
Public Libraries Offset	34,339	36,856	36,560	41,033		
MSBA Reimbursement	0	0	0	0		
LOCAL RECEIPTS	3,407,000	4,913,606	3,478,000	3,629,871	151,871	4.4%
Motor Vehicle Excise	1,850,000	2,319,287	1,875,000	1,975,000		
Meals Excise Tax	200,000	247,064	200,000	230,000		
Cannabis Excise Tax	150,000	171,299	150,000	150,000		
Interest and Penalties	145,000	346,350	134,000	150,000		
Fees	185,000	223,550	192,000	201,871		
In Lieu of Taxes	0	4,647	0	0		
Rental Fees	180,000	197,399	227,500	190,000		
Departmental Fees	305,500	281,439	276,000	270,000		
Licenses/Permits	45,500	63,450	52,000	56,500		
Fines and Forfeits	41,000	59,972	46,500	51,500		
Investment Income	100,000	628,643	150,000	150,000		
Medicaid Reimbursement	200,000	203,729	170,000	200,000		
Miscellaneous Recurring	5,000	19,756	5,000	5,000		
Miscellaneous Non-Recurring	0	147,021	0	0		



Consolidated Financial Schedule – Revenues (cont.)

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	INC/DEC	% INC/DEC
OTHER FUNDING SOURCES -						
Available Funds	1,200,000	1,200,000	1,359,796	850,000	(509,796)	-37.5%
Prior Appropriation / re-appropriation	0	0	0	0		
Indirect Costs	0		0	0		
Ambulance RRFA	1,175,000	1,175,000	825,000	825,000		
WRTA RRFA	25,000	25,000	25,000	25,000		
General Stabilization	0	0	509,796			
Free Cash (for Capital Program)	2,190,490	2,190,490	2,015,968	1,794,870	(221,098)	-11.0%
Borrowing	0		0		-	
ENTERPRISE FUNDS	577,099	493,845	557,154	576,633	19,479	3.5%
Sewer	490,742	430,605	473,665	495,721		
Water	86,357	63,240	83,489	80,912		
TOTAL REVENUES	\$ 49,667,591	\$ 51,130,585	\$ 52,137,890	\$ 53,233,126	\$ 1,107,133	2.1%



Consolidated Financial Schedule - Expenditures

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	INC/DEC	% INC/DEC
Operating Budget	46,027,117	45,347,145	48,594,867	49,661,725	1,066,858	2.3%
General Government	3,176,183	3,065,473	3,325,473	3,164,914		
Public Safety	5,368,367	5,193,362	5,712,209	5,721,868		
Schools	21,817,051	21,750,527	23,039,766	22,724,941		
Public Works	4,294,749	4,184,363	4,462,823	4,198,116		
Human Services	380,513	315,069	384,144	370,586		
Culture and Recreation	865,826	843,018	895,122	911,877		
Debt Service	1,111,668	1,120,650	1,116,981	1,422,466		
Employee Benefits/Insurance	8,435,661	8,335,731	9,101,195	10,620,324		
Enterprise Funds	577,099	538,952	557,154	526,633		
Other Amounts to be Raised	34,339	92,170	131,560	281,156	149,596	113.7%
Cherry Sheet Offset	34,339	92,170	131,560	281,156		
Other Deficits	0		0	0		
State and County Charges	865,868	1,021,055	1,145,495	1,195,375	49,880	5.8%
Air Pollution Districts	3,895	3,895	3,993	4,173		
RMV Non-Renewal Surcharge	11,640	11,640	15,180	16,300		
Regional Transit	90,667	90,667	90,089	94,143		
Special Education	19,067	6,250	6,771	18,561		
School Choice Sending Tuition	443,920	494,687	521,090	557,028		
Charter School Sending Tuition	296,679	413,916	508,372	505,170		
Allowance for Tax Abatements & Exemptions	174,777	283,974	250,000	250,000	-	0.0%
Other Funding Uses - Particular Purposes	0	0	0	0	-	
Capital Improvement Plan	2,565,490	2,565,490	2,015,968	1,844,870	(171,098)	-6.7%
TOTAL EXPENDITURES	\$49,667,591	\$49,309,834	\$52,137,890	\$ 53,233,126	\$ 1,095,236	2.1%



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 FY24 audit reports that unassigned fund balance "...represents nearly 15% percent of the total fiscal year 2024 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

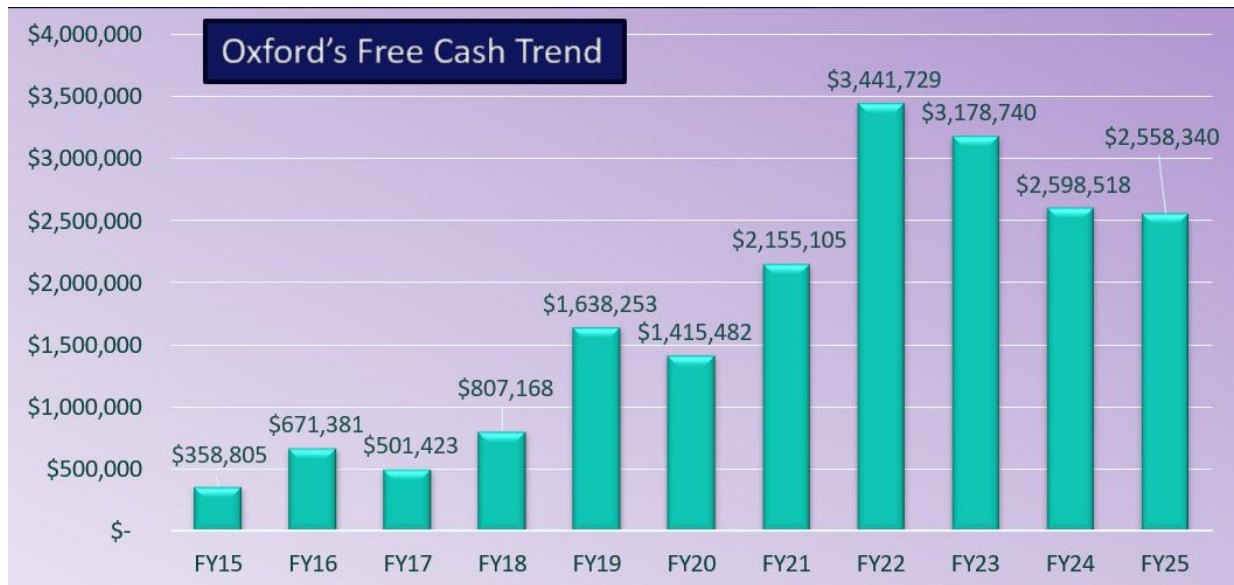
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2026 proj	7,971,327	8,369,893	5.00%	398,566
FY2025 proj	7,591,740	7,971,327	5.00%	379,587
FY2024	7,155,059	7,591,740	6.10%	436,681
FY2023	6,506,423	7,155,059	9.97%	648,636
FY2022	7,285,551	6,506,423	-10.69%	-779,128
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

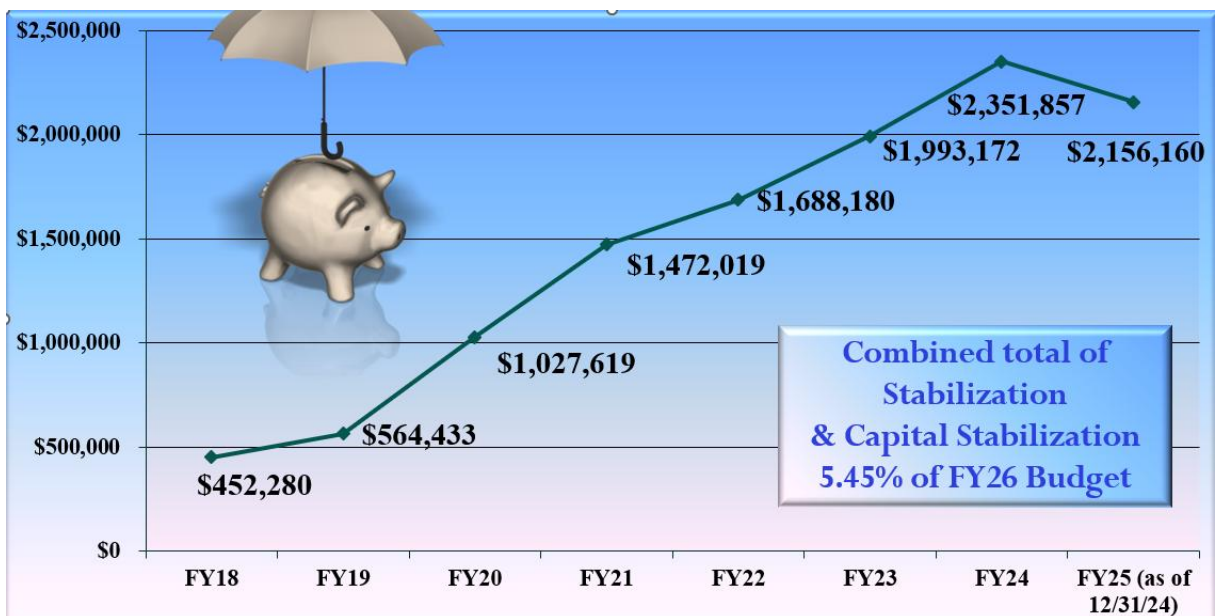
Fiscal Year	Begin Balance	End Balance	% Change from Prior FY	Dollar Change from Prior FY
FY2026 proj.	815,354	823,507	1.00%	8,154
FY2025 proj.	807,281	815,354	1.00%	8,073
Fy20224	918,370	807,281	-12.10%	(111,089)
FY2023	976,890	918,370	-5.99%	(58,520)
FY2022	967,822	976,890	0.94%	9,068
FY2021	953,723	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 FY2020-FY2024

REVENUES	FY20	FY21	FY22	FY23	FY24
TAXATION (RE/PP):	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Tax Levy	23,278,922	24,126,631	25,030,860	25,986,965	27,169,144
Prop 2-1/2 Allow able Increase	581,973	603,166	625,772	649,674	679,229
Excess Levy Reserve	-4,823	-15,245	-61,637	-128,659	-11,699
New Growth	265,736	301,063	330,333	532,505	286,669
Capital Exclusion					
Debt Exclusion	499,551	422,426	407,306	381,916	495,555
CHERRY SHEET-STATE AID:					
Chapter 70-State Education Aid	10,585,936	10,566,894	10,613,784	10,708,044	10,955,056
Charter Tuition Reimbursement	105,711	36,767	53,463	104,606	79,933
Unrestricted General Government Aid (aka Lottery)	2,183,504	2,183,504	2,259,927	2,381,963	2,458,186
Other Non-Offset State Aid	176,662	252,940	227,756	223,502	102,289
Other Offset State Aid	65,583	75,624	62,493	38,589	118,282
MSBA Reimbursement	404,404	404,404	404,404	404,404	0
LOCAL REVENUE:					
Local Receipts	3,898,359	3,662,090	4,503,159	4,498,554	4,913,606
Other Funding Sources Appropriated for the budget	950,000	1,015,000	970,000	810,000	825,000
Enterprise Funds	492,754	671,036	524,076	528,821	493,845
TOTAL REVENUE	43,484,271	44,306,300	45,951,696	47,120,885	48,565,095
EXPENDITURES					
NON-APPROPRIATED EXPENSES:					
Allow ance for Abatements/Exemptions (Overlay)	209,828	456,388	351,878	537,679	283,974
Overlay Deficits of Prior Year	-	-			
Educational/Library Offsets	65,583	75,624	62,493	38,589	92,170
State & County Charges	153,058	151,394	161,472	106,718	106,202
School Choice Sending Tuition	496,536	513,562	446,873	426,789	494,687
Charter School Sending Tuition	456,147	373,874	486,084	462,593	413,916
Special Ed Assessment	98	14,430	11,386	18,334	6,250
Total Non-School Earmarked and Non-Appropriated Expenses	1,381,250	1,585,272	1,520,186	1,590,702	1,397,199
TOTAL AVAILABLE FOR OPERATIONS	42,103,022	42,721,028	44,431,510	45,530,182	47,167,896
<i>Change over prior year</i>	652,829	652,829	1,710,482	1,098,672	1,637,713
<i>% change over prior year</i>	1.79%	1.79%	4.00%	2.47%	3.60%



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 is increased to 250k from 225k and increasing by 5k each year.
- There is an increase to debt exclusions beginning in FY26 due to a recent debt exclusion passed.
- State Aid is conservatively estimated at .5% for CH. 70 and 3% 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 (FY26 and FY30 are balanced budgets)
- Cannabis excise saw an uptick in FY24, so it is increased for FY26-FY30
- There aren't any projections for unknown borrowing, but there are capital needs that will require future borrowing (sums unknown at this time).

Some notes on the expenditure side:

- 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. Otherwise, Debt reported is actual.
- Most Town departments have been budgeted with increases in line with Proposition 2 ½ (2.5% increases). Showing a more realistic budget has shown the gap (revenue required) to fund FY27-FY29.
- The School Budget and Employee Benefits budgets are budgeted with 3% increases FY27-FY30.

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

	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected	FY30 Projected
PROPERTY TAX					
Prior Year Tax Levy Limit	29,110,146	30,087,900	31,095,097	32,132,475	33,205,786
2.5% increase	727,754	752,197	777,377	803,312	830,145
Prop 2 1/2 Override	-	-	-	-	-
New Growth	250,000	255,000	260,000	270,000	275,000
Tax Levy Limit Total	30,087,900	31,095,097	32,132,475	33,205,786	34,310,931
Debt Exclusions (Exisiting)	746,728	876,728	1,199,905	857,615	854,300
Maximum Allowable Levy	30,834,628	31,971,825	33,332,380	34,063,401	35,165,231
Excess Levy Capacity	(11,897)	-	-	-	(20,849)
TOTAL Actual Tax Levy	30,822,731	31,971,825	33,332,380	34,063,401	35,144,382
STATE AID Cherry Sheet					
Chapter 70 Education Aid	12,339,438	12,401,135	12,463,141	12,525,457	12,588,084
Charter Tuition Reimbursement	97,687	100,000	100,000	100,000	100,000
School Choice Tuition Offset	240,123	250,000	250,000	250,000	250,000
Unrestricted General Government	2,587,633	2,665,262	2,745,220	2,827,576	2,912,404
Veterans Benefits	99,202	100,000	100,000	100,000	100,000
Exemptions VBS and Elderly	136,844	135,000	135,000	135,000	135,000
State Owned Land	17,061	16,000	16,000	16,000	16,000
Public Libraries Offset	41,033	40,000	42,000	42,500	43,000
TOTAL Cherry Sheet	15,559,021	15,707,397	15,851,361	15,996,533	16,144,488
LOCAL RECEIPTS					
Motor Vehicle Excise	1,975,000	2,000,000	2,050,000	2,100,000	2,150,000
Boat Excise	-	-	-	-	-
Meals Excise Tax	230,000	230,000	235,000	240,000	245,000
Cannabis Excise Tax	150,000	200,000	200,000	200,000	200,000
Interest and Penalties	150,000	150,000	150,000	150,000	150,000
In Lieu of Taxes	-	-	-	-	-
Fees	201,871	205,000	207,500	210,000	212,500



Financial Forecast – Revenues (cont.)

	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected	FY30 Projected
Cannabis Impact Fee	-	-	-	-	-
Rental Fees	190,000	200,000	200,000	200,000	200,000
Departmental Fees	270,000	280,000	290,000	300,000	310,000
Licenses/Permits	56,500	55,000	55,000	55,000	55,000
Fines and Forfeits	51,500	50,000	50,000	50,000	50,000
Investment Income	150,000	200,000	200,000	200,000	200,000
Medicaid Reimbursement	200,000	200,000	200,000	200,000	200,000
Miscellaneous Recurring	5,000	30,000	30,000	30,000	30,000
Miscellaneous Non-Recurring	-	-	-	-	-
TOTAL Local Receipts	3,629,871	3,800,000	3,867,500	3,935,000	4,002,500
OTHER FUNDING SOURCES - Available Funds					
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		-	-	-	-
Free Cash (for Capital Program)	1,794,870	2,000,000	2,000,000	2,000,000	2,000,000
Borrowing	-	-	-	-	-
Article Re-Purpose (Capital)					
TOTAL Other Funding Sources	2,644,870	2,875,000	2,900,000	2,925,000	2,950,000
ENTERPRISE FUNDS					
Sewer	495,721	500,000	500,000	500,000	500,000
Water	80,912	78,629	76,346	62,700	60,900
TOTAL Enterprise Funds	576,633	578,629	576,346	562,700	560,900
TOTAL REVENUES	\$ 53,233,126	\$ 54,932,851	\$ 56,527,586	\$ 57,482,634	\$ 58,802,270



Financial Forecast – Expenditures

	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected	FY30 Projected
OPERATING BUDGET					
Moderator	1,800	1,800	1,800	1,800	1,800
Selectmen	106,323	108,981	111,706	114,498	116,788
Town Manager	474,567	486,431	498,592	511,057	523,833
Finance Committee	101,300	101,300	115,000	115,000	115,000
Finance Department	1,292,732	1,325,050	1,358,177	1,392,131	1,419,974
Legal	175,000	175,000	175,000	175,000	175,000
Human Resources	132,000	135,300	138,683	142,150	145,703
Town Clerk	225,122	230,750	236,519	242,432	248,493
Land Management	501,170	513,699	526,542	539,705	553,198
Memorial Hall	154,900	158,773	162,742	166,810	170,981
TOTAL General Government	3,164,914	3,237,084	3,324,759	3,400,583	3,470,769
Police	3,190,322	3,270,080	3,351,832	3,435,628	3,521,519
EMS/Fire	2,434,361	2,495,220	2,557,601	2,621,541	2,687,079
Emergency Operation Center	0	0	0	0	0
Animal Control	97,185	99,615	102,105	104,658	107,274
TOTAL Public Safety	5,721,868	5,864,915	6,011,538	6,161,826	6,315,872
School Dept	20,979,503	21,608,888	22,257,155	22,924,869	23,612,615
Bay Path	1,745,438	1,797,801	1,851,735	1,907,287	1,964,506
Total Schools	22,724,941	23,406,689	24,108,890	24,832,157	25,577,121
Public Works Dept	3,743,116	3,836,694	3,932,611	4,030,927	4,131,700
Municipal Utilities	455,000	460,000	465,000	465,000	465,000
TOTAL Public Public Works	4,198,116	4,296,694	4,397,611	4,495,927	4,596,700
Council on Aging	194,119	198,972	203,946	209,045	214,271
Veteran's	176,467	180,879	185,401	190,036	194,787
TOTAL Human Services	370,586	379,851	389,347	399,081	409,058
Library	551,508	565,296	579,428	593,914	608,762
Community Center	348,719	357,437	366,373	375,532	384,921
Historical Commisison	1,650	1,650	1,650	1,650	1,650
Celebrations	10,000	10,000	10,000	10,000	10,000
TOTAL Culture and Recreation	911,877	934,383	957,451	981,096	1,005,332



Financial Forecast – Expenditures (cont.)

	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected	FY30 Projected
Debt Service	1,422,466	1,622,460	1,822,385	1,741,493	1,305,377
Employee Benefits/Insurance	10,620,324	10,938,934	11,267,102	11,605,115	11,953,268
Sewer	445,721	500,000	500,000	500,000	500,000
Water	80,912	78,629	76,346	62,700	60,900
TOTAL Enterprise Funds	526,633	578,629	576,346	562,700	560,900
Other Amounts to be Raised					
Cherry Sheet Offset	281,156	290,000	292,000	292,500	293,000
Other Deficits					
State and County Charges					
Air Pollution Districts	4,173	4,223	4,273	4,323	4,373
RMV Non-Renewal Surcharge	16,300	16,500	16,500	16,500	16,500
Regional Transit	94,143	95,000	95,000	95,000	95,000
Special Education	18,561	19,000	19,000	19,000	19,000
School Choice Sending Tuition	557,028	550,000	550,000	525,000	500,000
Charter School Sending Tuition	505,170	500,000	500,000	475,000	450,000
TOTAL State and County	1,195,375	1,184,723	1,184,773	1,134,823	1,084,873
Allowance for Tax Abatements	250,000	230,000	230,000	230,000	230,000
Other Funding Uses - Particular					
OPEB Trust					
Contract Tree Care					
Building Improvement Fund					
Stabilization Fund					
TOTAL Funding Uses	-	-	-	-	-
Capital Improvement Plan	1,844,870	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL EXPENDITURES	\$53,233,126	\$54,964,361	\$56,562,201	\$57,837,299	\$58,802,270
Difference	0	-31,510	-34,615	-354,665	0
		*	*	*	

* Budgets in deficit



Departmental Budgets





General Government

Executive Office

Selectman

Town Manager

Legal Services

Finance Department

Accounting

Assessors

Treasury/Collector

Human Resources

Town Clerk

Inspectional Services

Building , 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.



Town of Oxford New Website



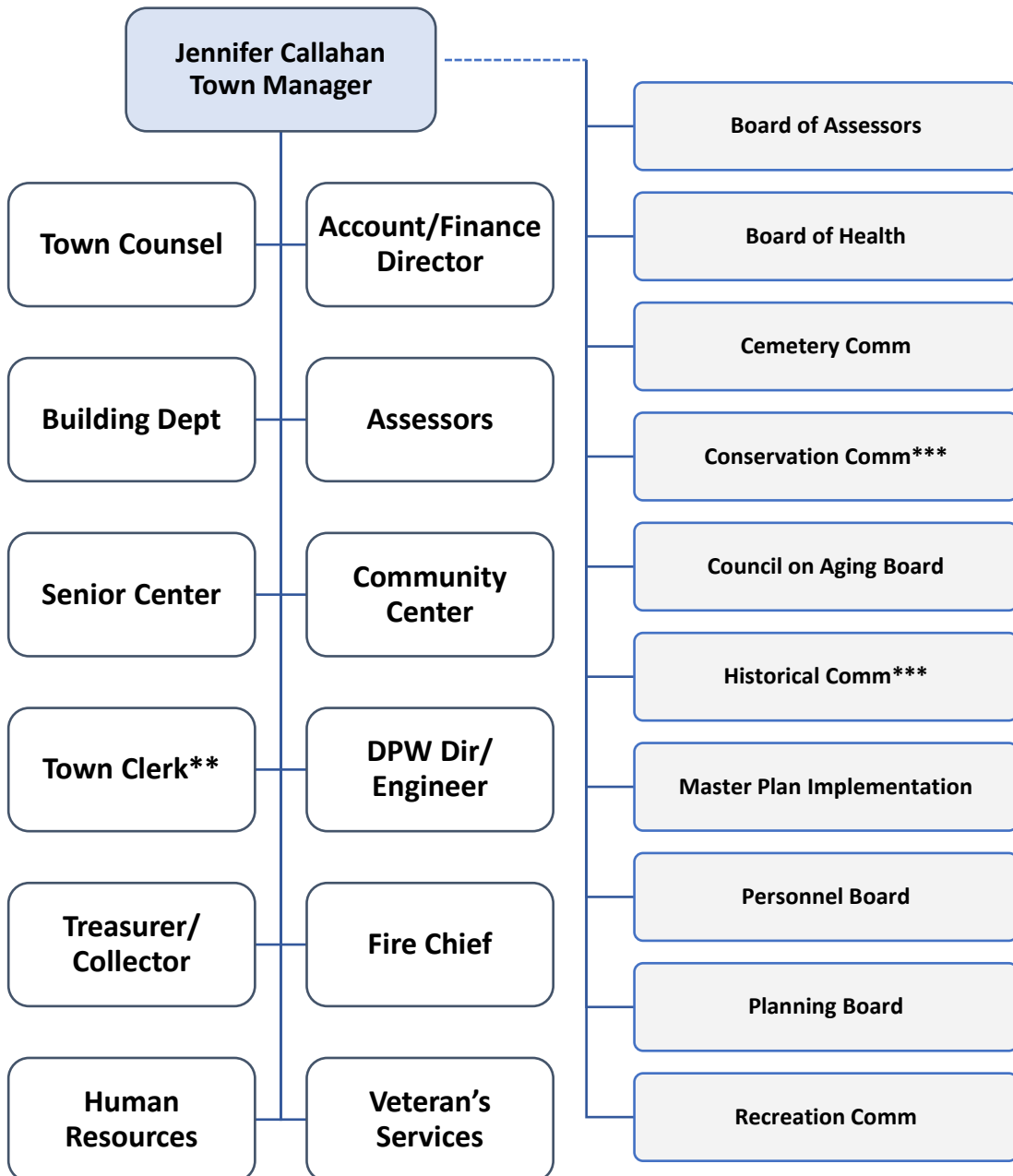
Newly Paved
Millbury
Road
Source:
Town of
Oxford

Elementary
School
Foundation
Repairs
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



FY24 Accomplishments

- Encourage economic development and improve the appearance of the downtown area. Host a series of events to provide the community with career opportunities and assist businesses with staffing needs. Implement a micro-grant storefront improvement program for local businesses.
- 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.
- 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.
- 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.
- 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.

FY25 Accomplishments

Goal #1: Implement and upgrade information technology to increase community engagement, including the use of See-Click-Fix for resident DPW requests. Additionally, completely redesign the town website and roll it out to the public with enhanced features to increase website traffic and engagement. Lastly, implement Open Check software to enhance financial transparency for residents and integrate with our existing financial software to automate and make accounts payable records available online to the public. *Status: Completed*

Goal #2: Address Infrastructure deficiencies, including the upgrading of the Oxford Community Center to address energy efficiency through weatherization, window & door replacements, and general building upgrades. Work with the School Department to address a major borrowing initiative for school repairs, including recruiting a Project Manager to start the design and construction phases of the project(s). *Status: Completed*



FY25 Accomplishments, Continued

Goal #3: Execute annual Capital Plan of \$2M in projects that includes improving 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. *Status: In Process*

Goal #4: Enhance economic opportunities with a focus on small businesses and vacant properties including surveying small business owners. Produce an economic development plan and host a forum of economic development for stakeholders including small business owners and owners of current commercial vacancies. Also address vacant commercial blight. Lastly, produce a promotional website video to showcase Oxford's business-friendly attributes and community characteristics to attract economic development. *Status: In Process*

FY26 Goals

Goal #1	Objective	Measurement	Timing
Address ADA: Prioritize Town Infrastructure Improvements	Sponsor community forum with the Disability Commission to present Oxford's updated ADA Transition Plan.	Schedule and hold a community forum – measured by community engagement.	6/30/2026
	Integrate ADA Plan priorities, as feasible, with the 5-year Capital Program and Operational Budget.	Measured by the number of projects integrated into the FY26 Capital Program.	
	Advance Town Hall ADA Ramp Project to construction phase.	Finalize design, bid documents, and procurement to begin construction.	



FY26 Goals, Continued

Goal #3	Objective	Measurement	Timing
Improve Town Meeting experience	Improve efficiency and accuracy of voting by implementing an Electronic Voting System.	Satisfaction of voters at Town Meeting by utilizing an Electronic Voting System.	6/30/2026
	Work with town clerk to establish stakeholder group to conduct research and gather information on Electronic Voting Systems.	Research, meetings, and eventual consensus of a working group to decide on an electronic voting system.	
	Evaluate various electronic voting systems capabilities such as vote accuracy, privacy, security, and cost.	Number of features and capabilities compared between electronic voting systems.	
	Schedule vendor demonstrations to stakeholder group.	Number of vendors scheduled for demonstrations.	

Goal #2	Objective	Measurement	Timing
Facilitate Communications regarding Town Water Infrastructure	Schedule a meeting with new Aquarion Water Company leadership along with the Board of Selectmen to discuss infrastructure and water quality.	Productivity and effectiveness of a meeting between Aquarion Water and the Oxford Board of Selectmen.	6/30/2026
	Partner with Aquarion Water Company to enhance strategies for public outreach.	Measured by the number of outreach communications generated by the Town of Oxford and Aquarion Water.	



FY26 Goals, Continued

Goal #4	Objective	Measurement	Timing
Improve signage in key areas of the Town	Retain design specialist to develop a Signage Plan.	Timely retention of a professional to assist with design and placement.	6/30/2026
	Establish a working group to evaluate design options and select signage package for production.	Number of meetings and productivity of the working group to decide on signage design and placement.	
	Determine new sign locations and removal of existing ones.	Number of signs replaced throughout the town.	
	Improve the identification of Town Scenic Roads and Gateways.	Number of scenic roadway and gateway signage replacement.	

Goal #5	Objective	Measurement	Timing
Develop an Education Facilities Plan	Retain a professional consultant to evaluate future building space needs and potential options for repurposing.	Bid and procure a designer/architect to work with stakeholders to evaluate and make recommendations.	6/30/2026
	Establish a committee of community stakeholders to work with a consultant to assist in determining educational facilities plan scope and objectives.	Measured by the number of meetings and productivity of the group to establish realistic future educational programming and spatial needs of educational facilities.	
	Establish a timeline from start to completion and identify and incorporate assessment parameters.	Timeline establishment that incorporates the scope of work for designer/architect.	



FY26 Budget

Town Manager	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE Town Manager-Per Contract	205,755	184,455	192,933	202,309	212,425	212,425
2 FTE Assistant Town Manager	90,282	187,216	225,430	240,331	237,342	237,342
1 FTE Administrative Support Staff	73,768	68,855	-	-	-	-
Contractual Stipends - Town Manager	14,463	16,148	17,057	17,100	17,600	17,600
Total Salaries	384,268	456,674	435,420	459,740	467,367	467,367
Services & Supplies						
Professional Services (Engineer, Architect, Testing, etc)	8,815	11,312	17,217	10,000	2,200	2,200
Supplies & Misc, Cell Phone Reimbursement	1,503	3,732	634	1,500	1,500	1,500
Travel	2,509	3,706	1,249	1,000	1,000	1,000
Community Communications & Announceme	-	112	-	-	-	-
Professional Development	2,126	5,463	4,074	2,500	2,500	2,500
Total Service & Supplies	14,953	24,325	23,174	15,000	7,200	7,200
Total Town Manager	399,221	480,999	458,594	474,740	474,567	474,567

Legal Services	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Services & Supplies						
Legal Services	130,386	177,760	233,723	175,000	175,000	175,000
Total Service & Supplies	130,386	177,760	233,723	175,000	175,000	175,000
Total Legal Services	130,386	177,760	233,723	175,000	175,000	175,000



FY26 Budget, Continued

Board of Selectmen	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 Chair @ \$2,500 Annually	13,320	7,920	8,300	10,500	10,500	10,500
4 Members @ \$2,000 Annually		-				
1 FTE Executive Assistant	-	-	65,917	71,516	66,323	66,323
.5 FTE Administrative Assistant	-		24,648	26,769	26,769	-
Part Time Recording Clerk		4,412	4,413	5,000	5,000	5,000
Total Salaries	13,320	12,332	103,278	113,785	108,592	81,823
Services & Supplies						
Town Meeting Materials	1,995	3,540	5,121	3,500	3,500	3,500
Professional Services	4,504	13,145	18,590	10,000	10,000	15,000
Supplies & Misc	1,009	1,514	537	1,500	1,500	1,000
Travel	-	829	53	2,000	2,000	1,000
Public Notices and Hearings/One Year Newspaper Subscription	36	50	186	650	650	500
Professional Development	2,393	450	135	2,000	2,000	1,000
Commendations	-	-	-	1,000	1,000	1,000
Town Report Publication Cost	1,368	1,683	1,460	2,500	2,500	1,500
Total Service & Supplies	11,305	21,211	26,082	23,150	23,150	24,500
Total Selectmen	24,625	33,543	129,360	136,935	131,742	106,323



Accounting

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

Mission Statement

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

Department Description

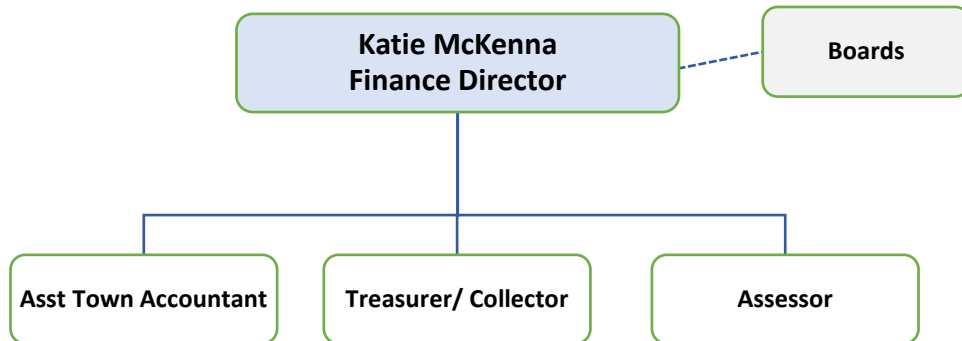
The office serves as an internal service department processing all invoices and reviewing all payrolls; reconciling cash, receivables and special fund balances with the Treasurer/Collector; assisting/advising the Town Manager on financial matters, specifically, budgetary, M.G.L.'s, and Town Meeting warrant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



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



Accounting Department Organizational Chart



FY24 Accomplishments

- Completed and submitted the FY24 GFOA Budget Document on June 7, 2023.
- Updated and maintained information on the Accounting page of the Town's website.
- Free Cash for July 1, 2023 was certified with the Massachusetts Department of Revenue at \$2,598,518 and Sewer/Water Retained Earnings of \$287,102/\$275,010 on August 30, 2023.
- Schedule A was submitted and approved by the Department of Revenue on September 6, 2023.
- Worked with the independent auditor, Roselli, Clarke & Associates, to complete the audit of the Town's financials by October 31, 2023.

FY25 Accomplishments

- **Goal #1:** Submit FY24 GFOA Budget Document. *Status: Complete, submitted June 12, 2024, Received award July 10, 2024.*
- **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*



FY26 Goals

Goal #1	Objective	Measurement	Timing
Submit GFOA Budget Document	Submit GFOA document by deadline	On-time submission and receipt of GFOA award	6/30/2026
Goal #2	Objective	Measurement	Timing
New Wage Classification Plan	Work with Collins Center to create a new Wage Classification Plan for non- union employees.	Completion of the new Wage Classification Plan.	6/30/2026
Goal #3	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	6/30/2026
Goal #4	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	6/30/2026
Goal #5	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	6/30/2026

Departmental Trends

Description	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 NF
Stabilization	1,027,619	1,472,019	1,688,180	1,993,172	2,351,857	2,156,160
Capital Stabilization	-	200,199	294,273	404,321	527,368	642,968
OPEB	4,408,406	5,666,289	4,915,919	5,370,082	6,067,077	6,406,153
Free Cash (7/1/yy)	1,415,482	2,155,105	3,441,729	3,178,740	2,598,518	2,558,340
Prop 2/12 Increase	581,973	603,166	625,772	649,674	679,229	703,376
New Growth	265,736	301,063	330,333	541,333	286,669	271,728
Excess Levy	4,823	15,245	61,637	128,659	11,699	65,740



FY26 Budget

Accounting	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE Finance Director/Town Accountant	106,647	110,768	117,591	122,238	122,238	122,238
1 FTE Assistant Town Accountant	64,046	67,505	71,154	73,706	76,396	76,396
Total Salaries	170,693	178,273	188,745	195,944	198,634	198,634
Services & Supplies						
Professional Services - Audit, Actuarial (OPEB)	56,500	52,000	55,000	61,000	61,500	61,000
Supplies & Misc	1,460	313	350	500	500	500
Travel	-	37	1,163	500	500	500
Professional Development	185	795	1,025	2,000	2,000	1,000
Total Service & Supplies	58,145	53,145	57,538	64,000	64,500	63,000
Total Finance Department-ACCOUNTING	\$228,838	\$231,418	\$246,283	\$259,944	\$ 263,134	\$ 261,634



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
David Manzello, Regional Assessor	508-987-6038 x1051 assessor@oxfordma.us	Town Hall 325 Main Street Oxford, MA 01540

Mission Statement

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

Department Description

The Department strives to achieve its mission by:

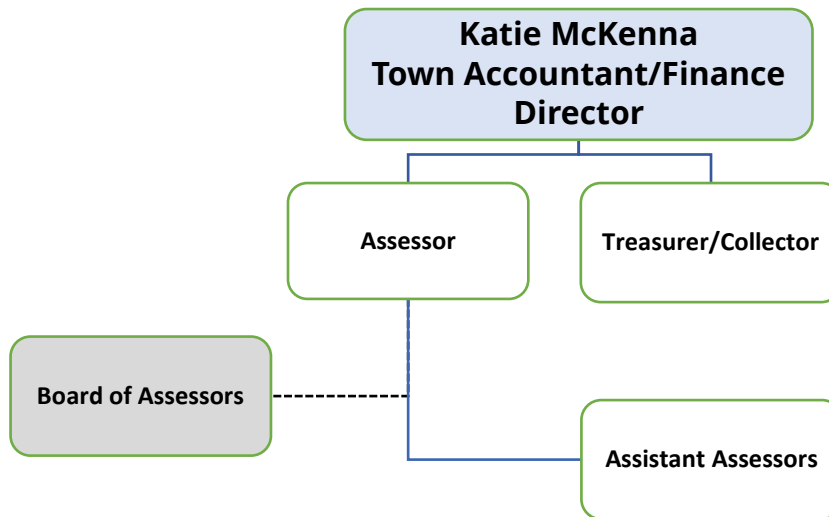
- Ensuring all classes of property are valued fairly and assessed equitably;
- Processing abatements and exemptions on real and personal property tax bills and motor vehicle excise tax bills;
- Conducting cyclical and building permit visits to real property;
- Updating ownership of real property with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



Raised Ranch 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

FY24 Accomplishments

- Timely setting of the Tax Rate.
- Inspected all major permits and sales.
- Hired new Assistant Assessor.
- Continued to complete cyclical inspections.

FY25 Accomplishments

- Data Collection Manual *Status: Complete*
- **Goal #1** Hired Vision to do 600 cyclical permits. *Status: Complete early CY2025*
- **Goal #2** Office organized and new admin procedures implemented. *Status: Complete*
- **Goal #3** Field/GIS review of chapter land and vacant parcels. *Status: Complete*



FY26 Goals

Goal #1	Objective	Measurement	Timing
Inspect all lingering open permits. Big and small.	Hire contractor to inspect all open permits. Office has already inspected all large permits for current timeframe.	Capture more new growth	Ongoing
		Clean permit inspection reports	

Goal #2	Objective	Measurement	Timing
Catch up and improve Cyclical Inspection Program	All properties must be inspected every 10 years. Hire contractor to do a large amount.	Inspection date 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.	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	FY20	FY21	FY22	FY23	FY24
Number of approved and processed statutory exemptions	208	177	180	178	187
Value of approved and processed statutory exemptions	173,569	167,342	169,419	176,060	181,152
Number of personal property tax abatements	4	0	0	0	4
Value of personal property tax abatements	121,199*	0	0	0	4,880
Number of real estate tax abatements	43	15	20	40	22
Value of real estate tax abatements	48,227	21,939	27,921	47,881	31,646
Number of motor vehicle excise tax abatements	603	234	403	472	507
Value of motor vehicle excise tax abatements	61,642	27,259	44,431	48,534	51,981



FY26 Budget

Assessors	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
Board of Assessors-2 Members, semi annual stipends	750	1,000	1,000	1,000	1,000	1,000
1 FTE Assessor	86,463	77,829	87,694	92,245	92,245	-
1 FTE Assistant Assessor	85,862	56,664	55,266	56,207	61,985	61,985
1 FTE Senior Clerk/Data Collector	-	-	15,982	40,000	40,000	40,000
Support Staff - Temporary	9,587	-	-	-	-	-
Total Salaries	182,662	135,493	159,942	189,452	195,230	102,985
Services & Supplies						
Updates to Digitized Maps - Cartographic Associates	4,000	25,375	4,280	4,500	4,800	4,800
Professional Services - Consulting for Commercial, Industrial, and Personal Property	17,953	75,212	43,483	34,400	34,400	98,500
Supplies & Misc	1,750	472	997	2,000	2,000	2,000
Abstracts and Deeds -Commonwealth of MA	68	188	-	-	-	-
Travel	-	742	664	1,000	800	800
Professional Development	225	1,366	1,561	3,000	3,000	2,000
Total Service & Supplies	23,996	103,355	50,985	44,900	45,000	108,100
Total Finance Department-ASSESSING	206,658	238,848	210,927	234,352	240,230	211,085



Treasurer/Collector

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

Mission Statement

The mission of the Treasurer/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:

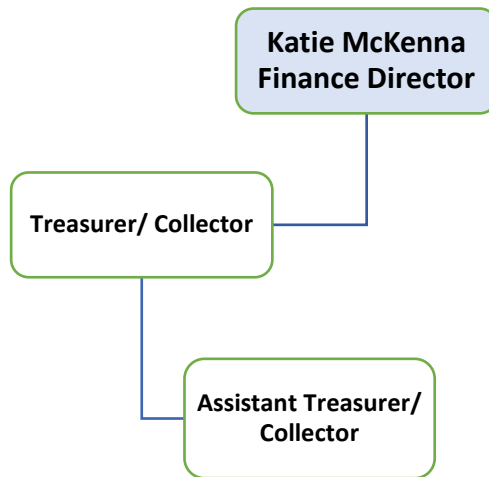
- Billing, collecting and investing of all Town funds, including real estate and personal property taxes, excise taxes, sewer bills and federal, state and county reimbursements;
- Collecting a myriad of miscellaneous departmental service charges, permits, licenses and fees;
- Taking all necessary steps, 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



Property tax by Nick Youngson CC BY-SA <http://pix4free.org>



Finance Department – Treasurer/Collector Organizational Chart



FY24 Accomplishments

- Completed FY23 Tax Takings in October 2023. As of November 2024, only 14 properties left out of the original 29 taken remain in tax title
- Successful auction of 2 properties in August 2023
- Filed 5 Tax Title properties in Land Court in July 2023 and 4 properties in October 2023

FY25 Accomplishments

- **Goal: #1** Timely Process of Tax Takings. *Status: Completed on October 30, 2024*
- **Goal: #2** Hold Town Auction. *Status: Incomplete. Will work on for FY26*
- **Goal: #3** Treasurer Certification. *Status: Incomplete. Hopeful to pass exam retake in Spring 2025*



FY26 Goals

Goal #1	Objective	Measurement	Timing
Timely processing of FY25 Tax Takings	Improve collection efforts and speed of repayment by processing the FY25 Tax Takings earlier in the year	100% of properties to be removed from FY25 tax rolls and transferred to tax title	8/1/25-11/1/25

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	7/1/25-6/30/26

Goal #3	Objective	Measurement	Timing
Treasurer Certification	Have the Treasurer/Collector become certified by the Massachusetts Collector Treasurer Association	Pass exam certification	7/1/25-6/30/26

Departmental Trends

Description	FY2020	FY2021	FY2022	FY2023	FY2024
Excise Bills Mailed	16,488	17,056	16,748	16,562	16,549
Real Estate Collection % Through Fiscal Year	93%	99%	99%	99%	99%
Total Real Estate/Personal Property Bills Mailed	11,780	11,788	11,807	11,830	12,144
Total Number of Properties Added to Tax Title	28	42	22	29	31
Total Amount Collected Through Tax Title Process	\$184,198	\$219,725	\$279,006	\$126,426	\$ 545,809



FY26 Budget

Treasurer/Collector	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE Treasurer/Collector	73,601	80,491	68,183	76,082	77,954	77,954
1 FTE Assistant Treasurer Collector	51,024	53,540	52,968	69,639	70,359	70,359
1 FTE Senior Clerk	-		16,322	-		-
Total Salaries	124,625	134,031	137,473	145,721	148,313	148,313
Services & Supplies						
Professional Services	36,335	3,992	14,089	44,850	42,000	42,000
Banking Fees	200	200	200	400	200	200
Supplies & Misc	703	1,095	1,051	1,100	1,100	1,000
Special Forms	-	-	-	300	-	-
Travel	486	584	227	600	600	500
Professional Development	1,073	430	315	1,740	1,500	1,500
Surety Bond/Insurance	420	1,862	1,360	3,400	2,000	2,000
Tax Title	45,689	34,463	13,294	35,000	35,000	25,000
Bond Fees	780	2,550	2,900	4,000	3,500	3,000
Total Service & Supplies	85,686	45,176	33,436	91,390	85,900	75,200
Department - TREASURER/COLLECTOR	210,311	179,207	170,909	237,111	234,213	223,513

https://www.freepik.com/free-vector/tax-bag-coins-illustration_416082083.htm





Human Resources

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

Mission Statement

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

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

Department Description

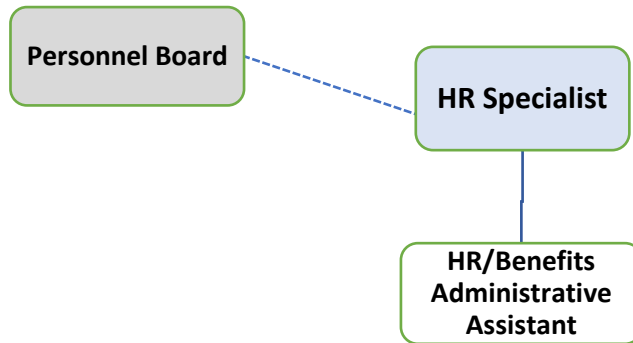
The HR/Payroll department primary function are:

- Recruit and hire personnel
- Process and administer benefits for active and retired employees
- Process retirement paperwork
- Administer FMLA leaves
- Process 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

FY24 Accomplishments

- Completed the new database in Harpers 9640 which contains all of the pertinent information regarding Retirees. Items included are personal data, name, address, email, telephone number, etc. as well as detailed information regarding benefits: Medicare #, Plan selection, Pension, location, etc. This task was on going for over two years and now completed has provided for more accurate reporting information.

FY25 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*



FY26 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		1/1/2026

FY26 Budget

Human Resources	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1.0 FTE HR Specialist	85,375	88,627	91,894	97,905	99,692	77,500
.5 FTE Payroll/Benefits Coordinator	48,058	2,387	-	30,000	30,409	30,000
.35 FTE Administrative Assistant	12,523	-	-	-	-	-
Total Salaries	145,956	91,014	91,894	127,905	130,101	107,500
Services & Supplies						
Professional Services		41,551	36,976	10,000	10,000	10,000
Pre Employment Physicals	6,252	4,413	4,182	4,000	4,000	4,000
Supplies & Misc	4,698	8,135	4,488	3,500	3,000	3,000
Travel	711	53	-	1,000	500	500
Professional Development	1,331	2,065	3,812	9,000	7,000	7,000
Total Services & Supplies	12,992	56,217	49,458	27,500	24,500	24,500
Total Human Resources	158,948	147,231	141,352	155,405	154,601	132,000



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

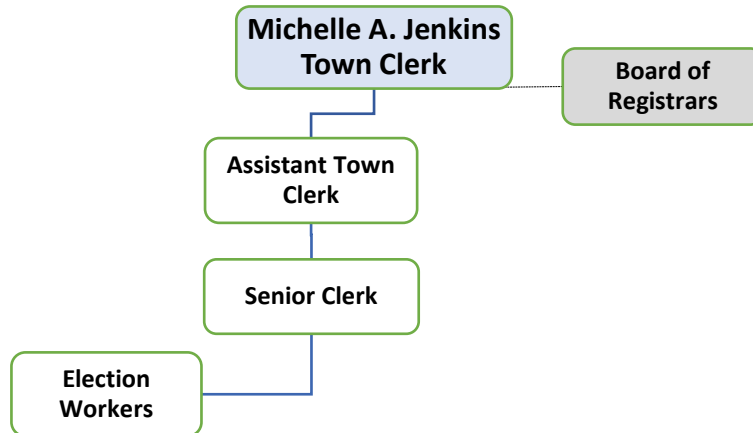
The Town Clerk's Office is the HUB of a community. The primary functions are as follows:

- 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 licenses
- 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.

FY24-25 Accomplishments

- Improve access and transparency by codifying all legislation.
- Move older documents from the upstairs vault to the downstairs vault.
- Assisted with the implementation of the use of Electronic Voting at Town Meetings.



FY26 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	7/1/2025-6/30/2026
		#/% of records transitioned to improved storage system	

Goal #2	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	7/1/2025-6/30/2026

Goal #3	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	7/1/2025 – 6/30/2026



FY26 Budget

Town Clerk	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE Town Clerk	87,927	92,234	94,661	100,017	100,692	100,692
1 FTE Assistant Town Clerk	64,916	22,029	52,183	67,574	68,870	68,000
.5 FTE Senior Clerk	31,333	46,383	13,312	25,000	27,969	25,000
Registrars	3,000	3,417	4,250	3,500	3,500	3,500
Election Clerks	13,203	22,962	17,839	35,000	9,050	9,050
Total Salaries	200,379	187,025	182,245	231,091	210,081	206,242
Services & Supplies						
Professional Services	-	-	14,774	20,000	-	
Equipment Maintenance	209	4,500	237	4,800	4,800	4,800
Supplies & Misc	11,045	9,454	12,833	12,000	7,250	7,250
Travel	283	980	1,024	1,200	1,200	1,200
Professional Development, Bonds	1,980	1,260	1,030	2,200	2,230	2,230
Police Outside Details for Elections	951	3,912	2,471	4,500	3,000	3,000
Election Lunches/Dinners for Election Workers/Constables	727	923	874	1,300	400	400
Total Services & Supplies	15,195	21,029	33,243	46,000	18,880	18,880
Total Town Clerk	215,574	208,054	215,488	277,091	228,961	225,122

Departmental Trends

Description	FY2020	FY2021	FY2022	FY2023	FY2024
Total Receipts	46,686	39,787	49,998	65,306	70,827
Total Credit/Debit/E-Check	9,850	6,318	9,484	6,890	8,280
% Credit/Debit/E-Check	21%	16%	19%	11%	12%
Total Vital Records Receipts	10,460	12,859	14,520	14,326	12,855
Total Dog/Cat License Receipts	11,248	8,359	29,970	22,214	30,119



Inspectional Services

Contact Information	Phone & Email	Location
Patrick Dahlgren, Building Commissioner Eric Rumsey, Director of Planning Ivan Kwagala, Health Director	508-987-6038 pdahlgren@oxfordma.us ; erumsey@oxfordma.us ikwagala@oxfordma.us	Town Hall, Second Floor 325 Main Street Oxford, MA 01540

Mission Statement

The mission of the Inspectional Services Department (formerly known as 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 as well as preventing disease and injury to protect the health, safety and welfare of the Town's residents and visitors. 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.



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



Department Description

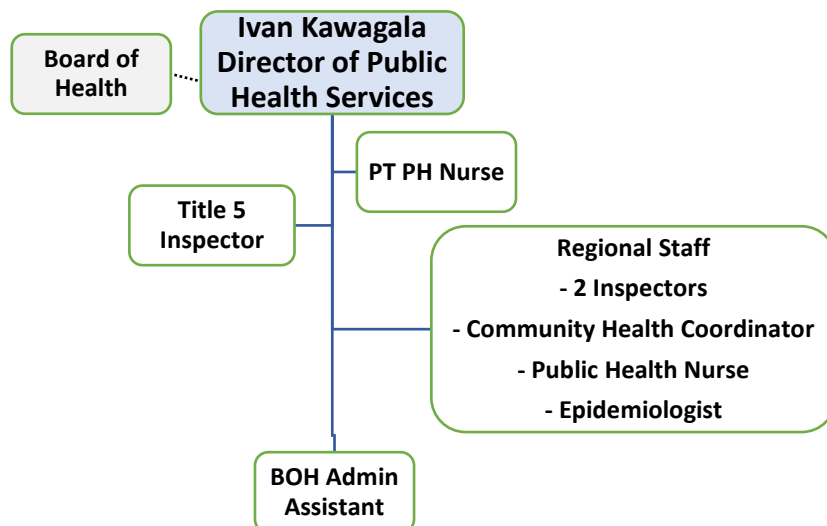
The Department performs the following functions:

- Inspectional Services
- Code Enforcement
- 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
- 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).

Inspectional Services

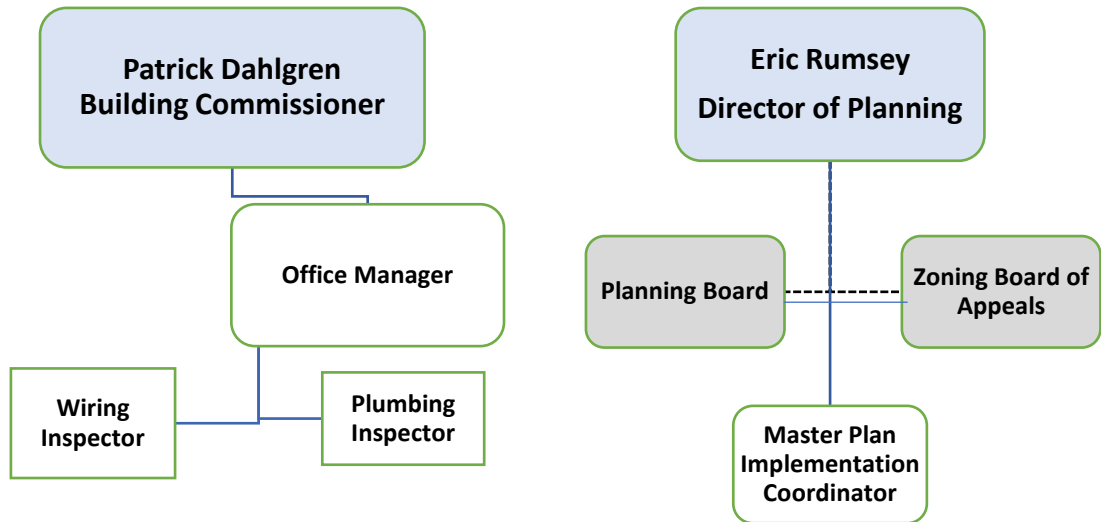
Organizational Chart





Inspectional Services

Organizational Chart, Continued



FY24 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.
- Updated the Town's Open Space and Recreation Plan
- Permit trailer parks in Town.
- Update online permitting system for Board of Health inspections.

FY25 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 / Update Zoning Bylaw / Planning Board forms and fees *Status: In progress and finalizing / in progress / completed*
- **Goal #5:** Update the Town's Zoning Bylaw *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	07/01/25 – 06/30/26
		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	07/01/25 – 06/30/26
		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	07/01/25 – 06/30/26
		Number of technical review consultations	

Goal #4	Objective	Measurement	Timing
Implement the Town's Subdivision Rules & Regulations	Hold public hearing for Subdivision Rules & Regulations, set effective date.	Public hearing held	1/1/25-6/30-26
		Approval granted	
		Date set for implementation	

Goal #5	Objective	Measurement	Timing
Update Zoning Bylaw	Updating the current zoning bylaw	Bring several sections to town meeting / special town meeting	01/01/ 25 - 12/31/26
		Plan approved by State	



FY26 Budget

Inspectional Services	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
2 FTE Administrative Assistants	48,671	91,262	104,762	111,313	122,337	122,337
1 FTE Director of Planning and Economic Development	98,575	25,430	76,581	92,017	92,017	92,017
.5 FTE Planning Assistant	56,809	53,499	-	27,000	28,959	-
1.7 FTE Building Commissioner	88,941	90,920	135,378	150,000	154,272	154,272
Board of Health Stipend	1,500	1,500	1,500	1,500	1,500	1,500
1 FTE Director of Public Health	65,761	93,905	91,826	101,465	89,744	89,744
Nursing Services	-	17,307	14,646	-	30,000	25,000
Total Salaries	360,257	373,823	424,693	483,295	518,829	484,870
Services & Supplies						
Professional Services	11,100	5,522	14,266	14,000	14,000	10,000
Supplies & Misc	1,299	820	2,594	4,000	4,000	2,500
Travel	440	698	303	800	800	500
Advertising	1,173	564	456	800	800	800
Professional Development	1,731	2,423	1,420	4,000	4,000	2,500
Equipment	-					
Total Services & Supplies	15,743	10,027	19,039	23,600	23,600	16,300
Total Land Management	376,000	383,850	443,732	506,895	542,429	501,170

Departmental Trends

Description	FY2020	FY2021	FY2022	FY2023	FY2024
Building Permits	482	625	739	748	740
Zoning Determination Requests	70	105	42	75	56
Building Inspections	645	631	703	715	798
Wiring Inspections	523	561	451	437	609
Plumbing & Gas Inspections	unavailable				287
Board of Health Permits		350	368	315	345



Cable Access

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

Mission Statement

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

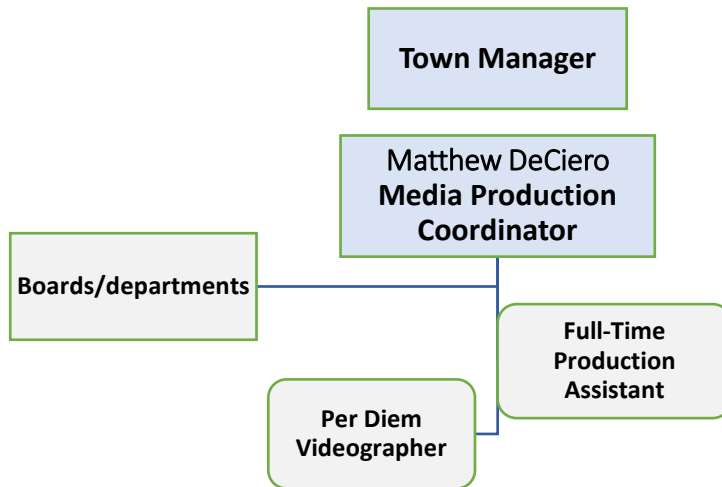
Department Description

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





Cable Access Organizational Chart



FY24 Accomplishments

- Work in a partnership with a CGI to create a Town High Light Videos to showcase
- Recorded Fun, Frost, Family Winter Festival
- Covered the teddy bear picnic
- Recorded Story Time with Kelcy
- Storytime with Police & Fire Departments
- Got stock footage of Farmer's Markets
- Covered Family Fishing Festival & Fun Day at Carbuncle Pond
- Lowes Pond Damn Meeting Coverage
- Inclusive Health Coalition Recording
- Recorded Senior Center Health Fair
- Recorded Pollinators Forum for VOD & re-broadcast
- Feature Segment on Fire Chief McDonald
- Virtual Town Warrant Productions
- Covered Town Meetings and various board meetings
- Covered the AETNA Breakfast
- Veterans Luncheon coverage
- Got stock footage of salt being delivered to the town barn
- Got stock footage of Pleasant St being re-paved
- Recoded Veteran's day parade
- PSA about Sutton Ave Railroad crossing construction
- Recorded scarecrows on the common
- Recorded Holiday Lights Parade and Bandstand Tree Lighting
- Recorded and aired Enchanted Bookshop Play put on by OCC



FY26 Goals

Goal #1	Objective	Measurement	Timing
Move Part-time assistant to full-time	To have more of a presence in the community	The hope is this will allow OCA to cover more events than we are currently (Community events, Meetings, Productions)	7/1/2025-6/30/2026

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.	7/1/2025-6/30/2026

Goal #3	Objective	Measurement	Timing
Look into possible new equipment for Annual Town Meetings	To help improve the image quality	To improve the overall image and graphic look of the annual town meeting.	7/1/2025-6/30/2026



FY26 Budget

PEG ACCESS	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE Media Production Coordinator				68,887	71,131	71,131
.5 FTE Production Assistant/Videographer				27,822	51,110	51,110
Per Diem Videographer		-		10,000	10,000	10,000
Total Salaries	45,518	88,875	94,679	106,709	132,241	132,241
						25,532
Services & Supplies						
Purchase of Services	474	60	-	-	2,000	2,000
Professional Services	4,055	3,472	3,116	6,000	8,000	8,000
Supplies & Misc	2,222	1,240	2,408	4,500	1,500	1,500
Equipment	43,151	49,161	30,612	45,000	18,500	18,500
Total Services & Supplies	49,902	53,933	36,136	55,500	30,000	30,000
Total PEG Access	95,420	142,808	130,815	162,209	162,241	162,241

Departmental Trends

Description	CY2020	CY2021	CY2022	CY2023	CY2024
Charter Cable Subscribers	3,506	3,214	2,741	2,420	2,102
Meetings Filmed	82	83	89	89	103
Town Events Filmed	5	3	10	10	26
PEG Bulletins	30	77	100	100	340
Message Board Messages	N/A	N/A	N/A	N/A	25



Public Safety

Police

Animal Control

Fire

Emergency Operations Center



Police

Contact Information	Phone & Email	Location
Michael K. Daniels Chief of Police	508-987-0156 mdaniels@oxfordpd.us	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.



FY25 Accomplishments

- Goal 1: ***Streamline and reduce hours spent on scheduling, payroll, and time management:*** New time management software and payroll processes have been implemented and are currently being evaluated for long term success.
- Goal 2: ***Move all forms and documents utilized by the department to cloud-based document management:*** The majority of all forms used within the department have been uploaded to cloud-based solutions, reducing our need to print and physically store documents. All documents relating to Operations including Policies and Procedures is easily accessible 24 hours a day, seven days a week.
- Goal 3: ***Begin self-assessment phase of accreditation through MPAC:*** Lt. Jeromy Grniet has been assigned as the Department's Accreditation Manager and will be working alongside Chief Michael Daniels to update, rewrite, and research new policies and procedures required for POST and Accreditation. Several policies required by POST have been updated and approved by MPAC.
- Goal 4: ***Restructure organization and streamline operations for efficiency:*** The Department has been restructured for efficiency with the creation of an Administrative Division and an Operations Division. Lt. Grniet was promoted to the role of Administrative Lieutenant to oversee administrative functions, while Lt. Gifford was promoted to the role of Operations Lieutenant, where he will oversee day-to-day operations.
- Goal 5: ***Add Full-Time School Resource Officer:*** Staffing Analysis done by MRI Resources supported a significant need for an SRO within the Oxford School District. We are currently collaborating with Town Officials to add this position.
- Goal 6: ***Enhance presence within the community:*** Community engagement has been increased substantially. Officers participated in multiple events such as Coffee with the Cops, Coats for Veterans, Breakfast with the Chief, Operation Santa and much more. Citizens have given positive feedback on the increased presence.



FY26 Goals

Goal #1	Objective	Measurement	Timing
Increase staffing to support and improve public safety and community programs.	Hire four officers and a School Resource Officer per the staffing study recommendations. Shift from reactive to proactive to reduce crime.	Assess reductions in overtime, burnout rates, and increased officer availability for proactive policing.	7/1/25-6/30/27

Goal #2	Objective	Measurement	Timing
Fully implement body-worn camera program to enhance Officer Safety and community trust.	Deploy body-worn cameras. Ensure Officers are adequately trained.	Evaluate Community feedback.	7/1/25-6/30/26
		Evaluate Officer feedback and monitor improvements. Explore opportunities for improvement.	

Goal #3	Objective	Measurement	Timing
Complete 1 st phase of Accreditation.	Complete standards for initial certification through MPAC then continue to Accreditation.	Schedule mock assessments.	7/1/25-6/30/26
		Achieve Certification (1 st Phase).	
		Continue path to Accreditation (final phase).	

Goal #4	Objective	Measurement	Timing
Implement a full time School Resource Officer Program.	Add School Resource Officer who will function as a Part-Time Detective.	Monitor and meet with School Officials throughout the year to evaluate success of program.	7/1/25-6/30/26

Goal #5	Objective	Measurement	Timing
Enhance Community Programming.	Create community programs to reduce the victimization of vulnerable populations.	Analyze and review comparative data from UCR platforms.	7/1/2026
		Monitor for reduction of specific crimes.	



FY26 Budget

Police	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE Police Chief	141,984	145,857	158,385	166,050	170,201	170,201
2 FTE Lieutenant	109,790	115,954	33,390	240,000	253,088	253,088
4 FTE Sergeants	385,994	398,591	405,631	432,967	442,836	442,836
16 FTE Officers	1,146,579	1,239,408	1,179,105	1,304,862	1,358,474	1,307,267
6 FTE Dispatchers	241,265	261,024	268,811	353,705	349,734	349,734
Part Time Intermittent Officers	31,962	33,851	25,259	40,000	30,000	30,000
Part Time Dispatchers	21,014	4,065	8,499	-	8,000	8,000
Stipends	7,457	7,950	7,750	39,700	39,700	39,700
Police Overtime	121,103	119,187	165,485	115,000	150,000	130,000
Dispatch Overtime/Holiday	71,099	44,060	73,866	45,000	45,000	45,000
Fitness Stipend	21,000	23,100	21,900	23,000	26,000	23,000
Police Holiday	67,759	74,416	76,318	70,000	70,000	70,000
Court	13,312	16,216	13,544	14,000	14,000	14,000
Longevity Pay	8,250	9,900	9,150	10,000	10,000	10,000
1 FTE Executive Assistant to Police Chief	70,172	73,828	77,733	81,138	64,556	64,556
.5 FTE Clerical Support	15,145	22,551	17,518	22,479	23,040	23,040
Total Salaries	2,473,885	2,589,958	2,542,344	2,957,901	3,054,629	2,980,422
Services & Supplies						
Professional Services/Consultants	-	-	15,700	-	-	-
Electricity	40,851	22,685	24,817	35,000	35,000	30,000
Water/Sewer	3,409	1,941	2,751	3,500	3,500	3,000
Fuel (Heating & Generator)	7,900	8,306	8,347	8,000	8,000	8,000
Vehicle Maintenance	1,826	582	2,541	1,800	1,800	1,800
Radio/Equipment Maintenance	4,757	12,018	24,116	5,000	17,600	5,000
Physicals	1,827	140	8,937	2,000	6,000	4,000
Supplies & Misc	51,519	30,032	77,257	20,000	20,000	20,000
Uniforms	44,441	35,307	34,450	35,000	38,000	35,000
Prisoner Food	318	310	530	600	600	600
Dues	9,791	11,428	7,797	7,500	7,500	7,500
Education	4,365	619	5,909	5,000	5,000	5,000
Training	8,455	3,835	3,864	10,000	15,000	10,000
Total Services & Supplies	179,459	127,203	217,016	133,400	158,000	129,900
Capital						
Equipment/Cruisers	97,447	173,613	138,301	80,000	80,000	80,000
Total Capital	97,447	173,613	138,301	80,000	80,000	80,000
Total Police	2,750,791	2,890,774	2,897,661	3,171,301	3,292,629	3,190,322



Departmental Trends

Description	CY2020	CY2021	CY2022	CY2023	CY2024
Arrests	477	339	306	378	370
Incident Reports	692	509	518	561	754
Citations Issued	2,091	1207	1,346	1,098	1,980
Parking Violations	107	26	58	175	140
Accidents Investigated	238	253	340	293	365
Orders Served	70	79	98	98	99
License to Carry Permits Issued	429	417	309	323	413
Overall Calls for Service	28,611	28,928	28,673	35,069	36,898

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 acontrol@oxfordma.us	Oxford Animal Shelter 80 Old Webster Road Oxford, MA 01540

Mission Statement

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

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

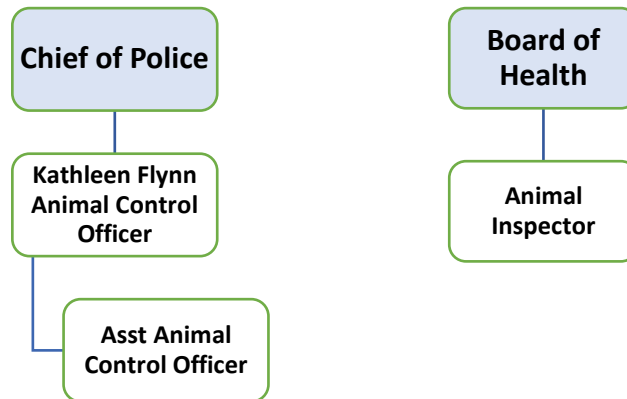
Department Description

Animal Control's primary functions include;

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



Animal Control Organizational Chart



FY24 Accomplishments

- 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.
- Continue to work on developing a couple of informational campaigns to educate the public.(example; dogs in hot cars)
- Continue to actively encourage licensing of dogs and cats. Cultivate a core group of volunteers that bring enrichment to the animals in the kennel. Expand the use of our Facebook page.

FY25 Accomplishments

- **Goal #1:** Search for grants to improve the quality of the lives of the stray animals held at the Oxford facility. *Status: The Town Manager applied for a grant. We did not receive that grant, but we will keep applying for other grants.*
- **Goal #2:** Develop a more efficient Animal Intake computer program. *Status: We are utilizing a program which was developed by the Massachusetts Animal Fund in conjunction with the Massachusetts Department of Agricultural Resources. This program is free, so it saved the town money.*



FY25 Accomplishments, Continued

- **Goal #3:** Start the process to replace the Animal Control vehicle with a new one. *Status: We have consulted with the Oxford garage and we will be putting a new vehicle in our budget for next year.*
- **Goal #4:** Continue to actively encourage licensing of dogs and cats. *Status: Once again we worked very closely with our Town Clerk and Police Department to follow up with all dog and cat owners to ensure a very high rate of compliance. Licensed animals are reunited with their owners much quicker than unlicensed animals.*
- **Goal #5:** Utilize social media to communicate more clearly with the residents of Oxford. *Status: We are still working with our social media site to reach out to the community to educate them about wildlife, pet care and reuniting pets with their owners.*



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



FY26 Goals

Goal #1	Objective	Measurement	Timing
Update a few area's of the Shelter to enhance the lives of the animals while they are here.	<ul style="list-style-type: none">Multi-level cages for the stray cats to encourage movement and reduce boredom.An out-door, fenced-in exercise/training area.	Completion of project.	7/1/25-6/30/26

Goal #2	Objective	Measurement	Timing
Develop relationships with more Shelters and Rescue groups to move animals out of our kennel quicker.	Due to a state wide problem with shelter overcrowding, our animals have had a longer wait time to be adopted. We want to reduce our animals time in the shelter and get them into their forever home quicker.	Reduction in average time each animal is in the kennel.	7/1/25-6/30/26

Goal #3	Objective	Measurement	Timing
Attend new training.	Look for training that we have not completed yet to increase our knowledge and our abilities to more effectively serve the Oxford community.	Complete our state required continuing education requirements with innovative training.	7/1/25-6/30/26

Goal #4	Objective	Measurement	Timing
Freshen up the exterior of the Oxford Animal Shelter. Install a bit more landscaping and fresh paint where needed.	To brighten up the appearance of the Shelter to make it more inviting to the public.	Completion of the project.	7/1/25-6/30/26



FY26 Budget

Animal Control	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE Animal Control Officer	53,576	57,858	58,802	63,173	63,173	63,173
.38 FTE Assistant Animal Control Officer	10,866	12,404	15,040	22,535	23,662	23,662
Part Time Clerical Support Staff	217	-	-	2,000	2,000	-
Total Salaries	64,659	70,262	73,842	87,708	88,835	86,835
Services & Supplies						
Electricity	2,931	3,434	11,083	3,500	3,500	3,500
Water/Sewer	338	248	279	350	350	350
Professional Services	423	628	459	2,000	2,000	1,000
Fuel (Heating & Generator)	3,272	2,352	2,236	3,500	3,500	2,500
Vehicle Maintenance	-	-	8	-	-	-
Supplies & Misc	2,835	2,123	1,764	2,500	2,500	2,000
Uniforms	257	90	-	500	500	500
Professional Development	-	-	165	1,000	1,000	500
Total Services & Supplies	10,056	8,875	15,994	13,350	13,350	10,350
Total Animal Control	74,715	79,137	89,836	101,058	102,185	97,185

Departmental Trends

Description	CY2020	CY2021	CY2022	CY2023	CY2024
Adoptions	40	34	81	26	15
Animals Returned to Owners		31	47	49	12
Gift Account Donations		1,065	454	600	1,270
Total Calls	1,202	1,219	1,378	1,075	1,231
Types of Calls - Dogs	651	584	671	526	625
Cats	179	172	267	173	210
Wildlife	134	204	180	112	176
Farm	70	56	102	75	75
Bites	33	35	74	30	49
Misc	135	168	84	95	96
Licensed Dogs	1,541	2,145	2,187	2,105	2,105
Licensed Cats		622	658	679	679



EMS/Fire

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

Mission Statement

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

Department Description

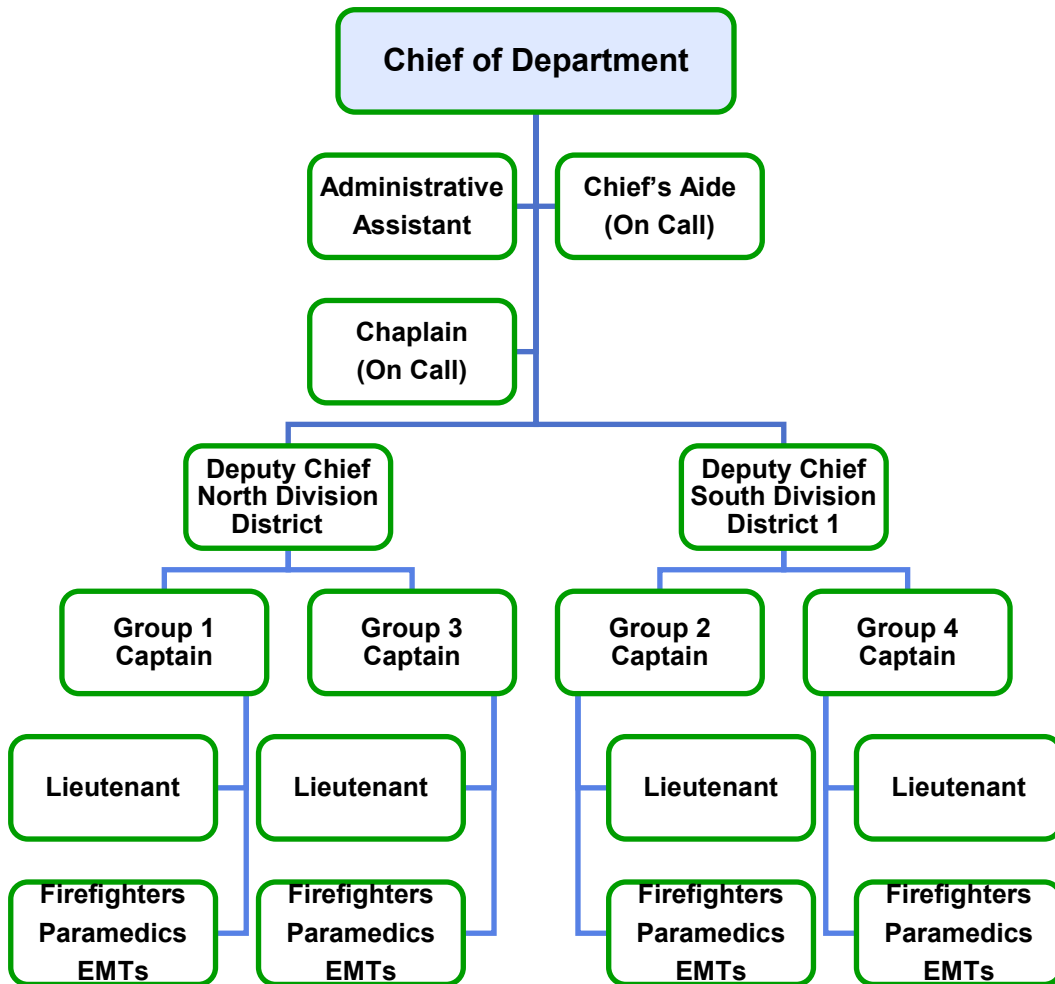
The Oxford Fire and Emergency Services is a combination career and on-call department consisting of twenty-three (23) Full-time Firefighters and officers and approximately sixteen (16) on-call Firefighters and EMS Providers. We proudly serve a 26 square mile residential community with a population of 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



FY24 Accomplishments

- Replace Ambulance 1.
- Implement new Collective Bargaining Agreement.
- Develop Fire Department Strategic Plan.
- Replace roof at Fire Department Headquarters.



FY25 Accomplishments

Goal #1: Replace Forestry 2. *Status: Complete May 2025*

Goal #2: Develop a Fire Department Strategic Plan. *Status: In progress*

Goal #3: Complete Insurance Services Organization Fire Suppression Rating Schedule. *Status: Deferred to 2026*

Goal #4: Update Functional Annexes to Comprehensive Emergency Management Plan. *Status: Complete*

FY26 Goals

Goal #1	Objective	Measurement	Timing
Replace Car 4	Reduce risks and improve operations by replacing Car 4 with a new vehicle meeting modern standards.	Vehicle is constructed, outfitted, and delivered on time and on or under budget of \$85,000.	7/1/25-6/30/26

Goal #2	Objective	Measurement	Timing
Replace/upgrade Public Safety Radio Communications infrastructure with modern narrow band and P-25 compatible equipment	Replace obsolete communications equipment and copper infrastructure with broadband, microwave link, and modern components.	System is designed, built out and activated.	7/1/25-6/30/26

Goal #3	Objective	Measurement	Timing
Negotiate and implement a new Collective Bargaining Agreement	Bring the document up to currency. Develop a fair and equitable compensation plan that retains our skilled and dedicated work force.	Completed document with competitive compensation plan with similarly situated departments.	7/1/2025-6/30/2026



FY26 Goals, Continued

Goal #4	Objective	Measurement	Timing
Complete Insurance Services Organization Fire Suppression Rating Schedule	Develop a Public Protection Classification (PPC) for property Insurance ratings that accurately reflect the community profile and reduces insurance costs to our citizens.	ISO Templates completed, ISO report generated by ISO.	7/1/25-6/30/26

Departmental Trends

Description	CY2020	CY2021	CY2022	CY2023	CY2024
Total Fire Calls	541	514	645	520	698
Total Emergency Medical Calls	1,555	2,074	2,329	2,014	2,099
Total Permits and Inspections	714	978	924	600	780
Total School Aged Children Training Programs	0 (Covid-19)	0 (Covid-19)	20	20	20



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



FY26 Budget

EMS/Fire	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE EMS/FIRE Chief	128,730	131,810	133,934	139,880	142,678	142,678
2 FTE Deputy Chief	181,993	193,415	191,831	202,449	204,452	204,452
ALS Coordinator Stipend	3,380	3,380	3,380	3,389	3,389	3,389
1 FTE Captain/Paramedics	78,694	35,409	-	90,757	92,580	92,580
3 FTE Lieutenant/Paramedic	242,290	245,578	246,637	262,143	267,323	267,323
9 FTE FF/Paramedics	368,220	504,175	661,476	741,859	723,448	723,448
1 FTE Captain/Advanced	-	46,047	84,115	-	92,580	-
1 FTE FF/Advanced	67,846	68,142	72,207	75,168	76,655	76,655
6 FTE FF/Basics	252,971	255,297	342,747	413,786	409,098	409,098
Part Time EMS/Fire	24,592	27,467	14,028	49,600	49,600	49,600
Fire Stipends & Promotions	-	-	-	38,605	42,698	39,309
Overtime	195,571	152,350	80,169	25,000	25,000	25,000
Fitness Stipend	-	4,800	8,000	16,800	17,000	16,800
Holiday	43,125	52,210	63,109	61,865	63,102	63,102
Out of Grade Pay	164	808	950	500	-	-
1 FTE Administrative Assistant	52,869	50,415	53,218	58,299	62,177	62,177
Total Salaries	1,640,445	1,771,303	1,955,801	2,180,100	2,271,780	2,175,611
Services & Supplies						
Electricity	23,519	18,100	20,621	20,000	20,000	20,000
Water/Sewer	796	1,160	1,525	1,000	1,000	1,000
Radio repairs	4,562	313	2,531	5,000	5,000	5,000
Medical Direction	-	-	1,256	5,200	5,200	5,200
Fuel (Heating & Generator)	19,312	15,513	16,765	15,000	15,000	15,000
Custodial Services	76	1,134	152	300	300	300
Bio-Medical Maintenance	10,181	6,165	-	9,300	7,650	7,650
Equipment Maintenance	45,817	46,020	33,739	30,000	30,000	30,000
Equipment Rental	-	590	-	-	-	-
Aerial & Ladder Inspections	6,700	3,726	6,973	7,000	7,000	7,000
Physicals	470	1,933	1,941	2,000	2,000	2,000
Ambulance Billing	34,790	41,840	41,497	40,000	40,000	40,000
CMED Radio	5,645	5,808	5,729	5,000	5,000	5,000
Supplies & Misc	13,430	13,313	13,236	9,500	9,500	9,500
Uniforms	14,822	26,194	21,828	25,000	26,000	25,000



FY26 Budget, Continued

EMS/Fire	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Food at Incidents	-	-	185	300	300	300
Oxygen	416	453	440	600	600	600
Medical Supplies	34,511	36,915	41,722	35,000	35,000	35,000
Protective Clothing	17,147	18,312	14,000	19,400	19,400	19,400
Safety & Survival Equipment	6,589	4,266	5,082	8,350	8,500	8,500
Professional Development	8,273	14,748	9,361	7,500	8,000	8,000
Tuition Reimbursements	250	-	18	1,500	1,500	1,500
Inspections	2,400	271	2,214	1,800	1,800	1,800
Explorer Program	-	-	-	1,000	1,000	1,000
Total Services & Supplies	249,706	256,774	240,815	249,750	249,750	248,750

EOC	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
Section Chiefs/Officers	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Services & Supplies						
Food for Incidents	177	-	-	-	300	
EMD-Supplies & Misc	11	-	-	-	500	
Improvement & Repairs	-	-	-	-	200	-
Total Services & Supplies	188	-	-	-	1,000	-
Total EOC	188	-	-	-	1,000	-



Public Works & Utilities

Department of Public Works

Municipal Utilities

Water Enterprise

Sewer Enterprise



Department of Public Works

Contact Information	Phone & Email	Location
Kevin Duffy Director of Public Works	508-987-6006 kduffy@oxfordma.us	DPW Headquarters 450 Main Street Oxford, MA 01540

Mission Statement

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

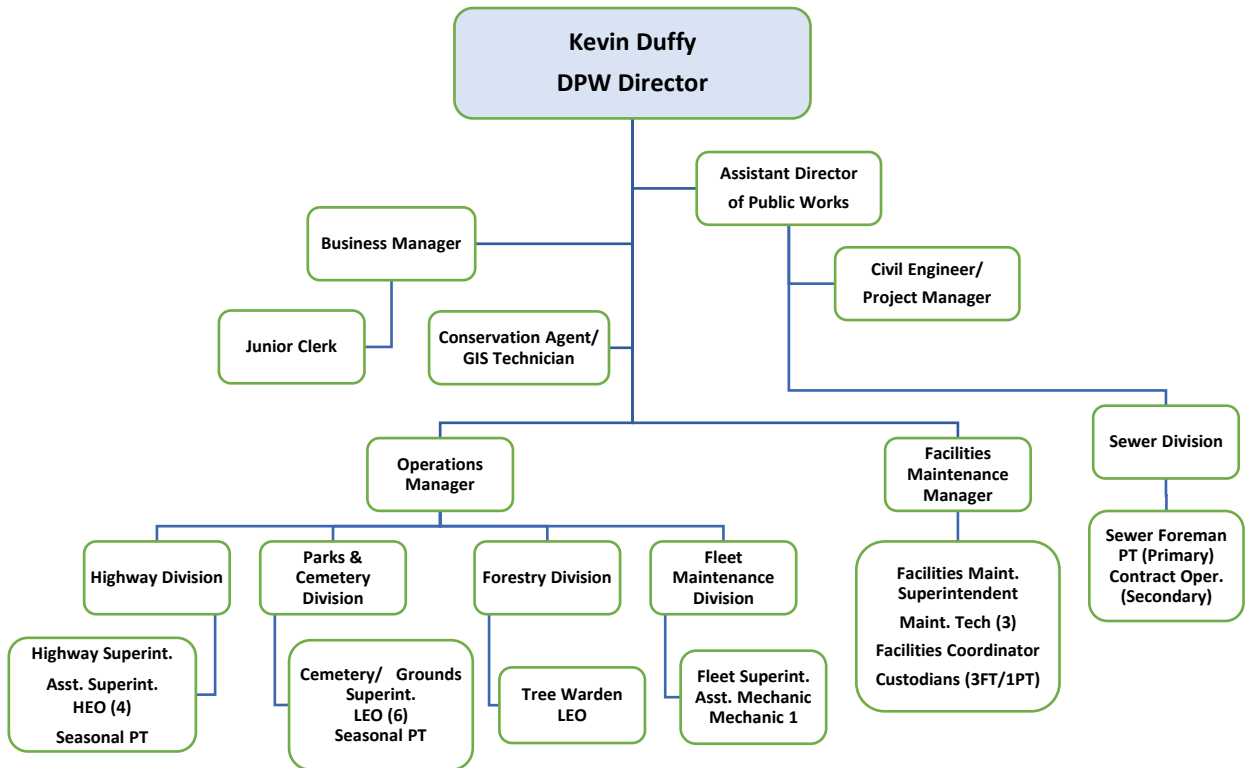
Department Description

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

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



Department of Public Works Organizational Chart



FY24 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.
- Church Street Pedestrian Improvements – Work completed utilizing state grant funding.
- Fremont St. and Sigourney St. Improvements – Work completed.



FY25 Accomplishments

- McKinstry Pond Dam rehabilitation - *Status: Project was awarded \$1M grant for construction. Bid documents are being finalized for start of construction in 2025.*
- Chaffee & Clara Barton Schools Foundation Repairs – *Status: Construction was completed on time and under budget.*
- Chaffee and Clara Barton Schools Exterior Siding – *Status: Construction to be completed with roofing project. Design is being completed by architect with construction scheduled for 2025.*
- Pavement Management Plan. *Status: A three-year pavement management plan has been compiled and year two scope was completed to the extent available funding allowed. The pavement management plan is being updated for year three scope for upcoming construction season.*
- New Public Works Facility - *Status: Submitted Capital Request for FY2026 to review needs assessment of Department and site.*
- Clara Barton, Chaffee, and High School Roof Repairs – *Status: Design is being completed by architect with construction scheduled for 2025.*
- Municipal Vulnerability Preparedness Action Grant – *Status: Received grant award for urban park design of 3 Barton Street site. Site investigations and design are under contract with engineering consultant.*

FY26 Goals

Goal #1	Objective	Measurement	Timing
McKinstry Pond Dam Rehabilitation	Complete Dam Reconstruction project	Complete construction utilizing state grant funding	12/1/24 – 6/30/26

Goal #2	Objective	Measurement	Timing
Old Webster Road and Hall Road Culvert Replacement	Pursue opportunities for funding construction.	Exhausted opportunities for funding construction of culvert replacements	7/1/25- 6/30/26



FY26 Goals, Continued

Goal #3	Objective	Measurement	Timing
Chaffee/Barton Schools Exterior Siding & Chaffee/Barton/High School Roof Replacements	Finalize design and construction of scoped roofing and siding repairs at schools.	Construction completed on time and within budget.	10/15/24-12/15/25

Goal #4	Objective	Measurement	Timing
Pavement Management Plan	Update pavement management plan	Completion of updated three-year roadway improvement plan	7/1/25-6/30/26

Goal #5	Objective	Measurement	Timing
Main Street Transportation Improvement Project	Continue to advance design of Main Street TIP project for scheduled construction in FY28.	Submission of 75% design permitting package and progressing toward 100% design.	7/1/25-6/30/26

Goal #6	Objective	Measurement	Timing
Community Center Door and Window Replacement Project	Complete construction	Complete construction on time and on budget.	3/1/25-12/15/25

Goal #7	Objective	Measurement	Timing
Harwood Bridge	Complete design and construction to clean and paint structural steel bridge beams	Complete construction on time and within budget.	11/15/24-06/30/26



Completed Foundation Repair at Chaffee School – September 2024
Source: Town of Oxford



Newly Constructed Compliant Sidewalk and Roadway on Sigourney Street – November 2023
Source: Town of Oxford



FY26 Budget

DPW	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
Facilities Maintenance:						
0 FTE Facilities Maint Manager	90,390	95,923	97,510	99,692	99,692	25,000
1 FTE Superintendent	76,783	81,231	84,542	88,450	90,661	90,661
2 FTE Technicians	171,316	187,675	181,861	200,823	136,065	136,065
3.5 FTE Custodians	109,923	113,445	139,318	146,862	198,969	155,964
Overtime	3,733	6,089	5,942	5,000	8,640	5,000
0 FTE Senior Clerk	41,195	5,093	-	-	-	
1 FTE Facilities Coordinator	-	41,423	47,465	50,308	50,678	50,678
Subtotal	493,340	530,879	556,638	591,135	584,705	463,368
Administration:						
1 FTE DPW Director	108,409	115,276	98,275	127,852	130,200	130,200
1 FTE Asst DPW Director/Engineer	-	-	73,117	111,851	113,783	113,783
1 FTE Operations Manager	88,538	90,255	97,737	93,248	93,248	93,248
1 FTE Civil Engineer/Project Manager	80,083	84,501	74,556	105,000	108,878	90,286
Overtime	11,740	9,739	9,588	12,000	16,920	12,000
1 FTE Business Manager		-	61,734	64,865	66,323	66,323
1 FTE Administrative Assistant	51,984	57,895	-	-	45,969	45,969
0 FTE Junior Clerk	29,265	34,848	37,199	37,976	-	-
Subtotal	370,019	392,514	452,206	552,792	575,321	551,809
Highway :						
1 FTE Highway Superintendent	-	-	80,391	86,303	88,451	88,451
0 FTE Working Foreman	75,164	79,059	64,140	-	-	-
1 FTE Asst. Highway Superintendent	-	-	-	64,383	65,989	65,989
4 FTE Heavy Equipment Operators	258,009	267,463	221,632	234,218	238,711	238,711
Highway Seasonal Laborer	4,633	1,238	112	5,000	9,840	5,000
Subtotal	337,806	347,760	366,275	389,904	402,991	398,151
Snow & Ice:						
Overtime	105,402	73,640	76,773	140,000	151,200	140,000
Skilled Laborers	845	-	156	5,280	5,591	5,280
Subtotal	106,247	73,640	76,929	145,280	156,791	145,280
Fleet Maintenance:						
1 FTE Superintendent	83,067	87,231	88,693	90,662	90,662	90,662
1 FTE Assistant Fleet Superintendent	69,902	73,795	76,766	80,380	82,382	82,382
1 FTE Mechanic I			43,879	53,121	54,456	-
Subtotal	152,969	161,026	209,338	224,163	227,500	173,044



FY26 Budget, Continued

DPW	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Parks / Cemetery / Forestry:						
Cemetery Commissioners Stipend	1,500	1,500	1,500	1,500	1,500	1,500
1 FTE Parks & Cemetery Superintendant	73,804	77,629	80,992	84,196	86,303	86,303
0 FTE Asst. Superintendent			-	13,426	-	-
1 FTE Tree Warden	70,849	77,117	69,672	65,780	67,428	67,428
6 FTE Light Equipment Operators	260,403	260,099	259,881	296,719	305,332	305,332
Parks & Cemetery Overtime	9,691	10,489	10,444	10,000	10,000	10,000
Unskilled Seasonal Part Time	58,788	53,144	53,843	58,480	57,248	57,248
Subtotal	475,035	479,978	476,332	530,101	527,811	527,811
Conservation:						
1 FTE Conservation/GIS Technician	64,637	68,257	71,105	74,498	75,611	75,611
Total Salaries	2,000,053	2,054,054	2,208,823	2,507,873	2,550,730	2,335,074
Services & Supplies						
Facilities Maintenance:						
Purchase of Services	258,065	247,554	268,111	160,000	174,960	170,000
Water/Sewer	250	61	185	-	-	-
Professional Services	18,306	9,136	10,049	20,000	15,000	15,000
Fuel (Heating & Generator)	1,923	97	1,151	5,000	3,000	3,000
Custodial Supplies & Misc	17,652	25,964	23,094	20,000	27,000	25,000
Equipment Maintenance	-	-	2,448	90,000	93,500	90,000
Supplies & Misc	81,578	64,303	74,107	80,000	80,000	80,000
Travel	-	590	894	1,000	1,000	1,000
Subtotal	377,774	347,705	380,039	376,000	394,460	384,000
Administration:						
Electricity	50,427	43,019	48,476	55,000	55,000	50,000
Water/Sewer	1,166	1,445	1,239	1,500	1,500	1,500
Radio repairs	2,259	4,417	1,615	2,000	2,000	2,000
Fuel (Heating & Generator)	11,727	14,965	13,539	12,500	12,500	12,500
Professional Services/Stormwater Mngm	75,339	91,175	62,774	95,000	95,000	90,000
Traffic/Aux Lights/ Streetlights O/M	10,666	6,893	8,207	8,000	8,000	8,000
Supplies & Materials	11,281	12,604	9,905	12,000	12,000	12,000
Uniforms/Safety Program	15,842	18,830	17,071	18,000	27,094	25,000
Training/Development/Travel	4,892	5,146	9,285	5,000	8,800	6,000
Subtotal	183,599	198,494	172,111	209,000	221,894	207,000
Highway:						
Equipment Rental	48,520	186,060	210,957	200,000	200,000	103,592
Supplies & Materials	553	2,118	3,269	2,000	2,000	2,000
Road Maintenance	94,331	57,999	121,405	95,000	95,000	95,000
Subtotal	143,404	246,177	335,631	297,000	297,000	200,592



FY26 Budget, Continued

DPW	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Snow & Ice:						
Contract Snowplowing/Removal	57,419	24,348	38,879	70,000	70,000	70,000
Winter Maintenance	225,881	213,328	205,252	200,000	200,000	200,000
Subtotal	283,300	237,676	244,131	270,000	270,000	270,000
Fleet Maintenance:						
General Fleet Maintenance	131,960	172,196	143,412	143,000	150,000	145,000
Sweeper Broom Refills	2,144	1,816	3,093	5,000	5,000	5,000
Fluids/Oils/Lubricants	11,235	6,371	9,078	7,500	9,000	9,000
Tools/Equipment	6,755	10,517	6,540	6,500	6,500	6,500
Subtotal	152,094	190,900	162,123	162,000	170,500	165,500
Cemetery:						
Water	347	500	297	500	500	500
Equipment Rental/Replace	7,813	780	-	2,000	2,000	2,000
Flags, Markers, Wreaths	1,779	3,381	1,696	2,000	2,000	2,000
Supplies & Materials	1,358	2,094	3,640	7,600	7,600	7,600
Fertilizer, Seeds & Flowers	-	367	3,235	5,000	5,000	5,000
Ordinary Maintenance	3,464	7,992	4,469	8,000	8,000	8,000
Subtotal	14,761	15,114	13,337	25,100	25,100	25,100
Parks, Recreation & Grounds Maintenance:						
Water/Sewer	8,040	8,700	6,200	9,000	9,000	9,000
Professional Services	1,100	-	2,100	1,000	1,000	1,000
Contract Tree Care	1,760	52,480	43,469	55,000	55,000	50,000
Tree Replacement	1,913	5,847	2,056	2,000	2,000	2,000
Supplies & Materials	8,401	2,605	7,239	5,000	6,000	6,000
Landscaping Supplies	17,021	23,930	17,527	15,000	15,000	15,000
Recreation-Fertilizer, Seeds & Flowers	26,747	23,066	14,607	20,000	24,000	24,000
Landfill Maintenance	8,017	9,638	10,945	10,000	11,000	10,000
Ordinary Maintenance	22,272	39,430	33,903	30,000	30,000	30,000
Subtotal	95,271	165,696	138,046	147,000	153,000	147,000
Conservation:						
De-weeding Program	6,600	5,432	5,983	7,000	7,200	7,200
Supplies & Materials	552	922	508	500	500	500
Travel	-	-	-	150	50	50
Professional Development	659	1,098	1,222	1,200	1,100	1,100
Subtotal	7,811	7,452	7,713	8,850	8,850	8,850
Total Services & Supplies	1,258,014	1,409,214	1,453,131	1,494,950	1,540,804	1,408,042



FY26 Budget, Continued

DPW	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Capital						
Improvement & Repairs	13,130		2,483	-	-	-
Equipment	7,526	13,931	67,867	-	-	-
Total Capital	20,656	13,931	70,350	-	-	-
Total Public Works	3,278,723	3,477,199	3,732,304	4,002,823	4,091,534	3,743,116

Departmental Trends

Description-	CY2020	CY2021	CY2022	CY2023	CY2024
Trench/R.O.W. Permits Issued	13	11	14	5	11
Drainlayers Licenses Issued	10	10	9	10	9
Sewer Connection Permits Issued	3	6	2	2	3
Driveway Permits Issued	6	16	18	7	15
Earth Removal Permits reviewed	1	2	1	1	1
Engineering reviews for Planning Board/ ConComm	10	17	14	8	7
Wetlands Permits, Certificates, Enforcement Orders Issued	23	44	48	40	41
Conservation Site Inspections Performed	-	113	145	114	93
Drainage outfalls inspected	-	86	45	14	7
Traffic Calming Requests	-	5	6	2	2
DPW Service requests	297	223	257	133	287
Streetlight service requests	-	15	12	8	10
DPW Contracts bid/administered	19	18	34	25	38
Facilities Maint Work Orders (Town & School Bldg)	1,840	1,818	1,816	1,864	1686
New signs installed	-	17	31	30	34
Signs repaired/replaced	-	63	53	37	55
Catch Basins cleaned	2,000	1,492	818	789	872
Catch Basins rebuilt	2	5	5	36	16
Average Town-wide Pavement Condition Index (PCI – 0 to 100)	62	62	62	61	65
Miles of Roadways paved	2.38	1.26	2.30	4.08	4.3
Feet of sidewalk replacement	-	50	80	2,730	0
Miles of roadways swept	90	90	90	90	90
Leaf/Yard Waste Disposed (CY)	0	2,500	1,440	3,375	408
Catch Basin Cleanings and Street Sweepings disposed (Tons)	0	0	697	664	460
Snow/Ice events requiring DPW response	14	28	23	23	20
Snow accumulation (inches)	40	47.3	50.7	28.6	33
Trees removed	87	116	45	168	65
Trees planted	6	5	27	15	12
Wind related events requiring DPW response	14	10	5	25	28
Rocky Hill Yard Waste Facility Permits					422



Sewer Enterprise

FY26 Budget

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Revenues						
Usage Charge	422,952	437,695	410,508	454,000	423,000	423,000
Other Charges	8,382	5,402	5,195	4,000	5,000	5,000
Betterments	9,803	8,838	5,051	8,828	8,828	8,828
Committed Interest	3,582	2,545	3,050	3,401	3,401	3,401
Interest & Charges	2,084	2,082	3,034	1,286	2,400	2,400
Other Licenses	10,570	7,140	3,550	2,000	3,000	3,000
Earnings on Investments	58	157	218	150	200	200
Total Revenues	457,431	463,859	430,606	473,665	445,829	445,829
Expenditures						
Salaries						
Foreman/Maintainer	7,975	10,303	12,793	11,391	11,391	11,391
Asst. Foreman/Maintainer	-	-	-	6,500	6,789	6,789
Total Salaries	7,975	10,303	12,793	17,891	18,180	18,180
Services & Supplies						
Contract Operations (on-call)	5,051	-	2,013	5,000	5,000	5,000
Electricity	24,232	25,464	24,559	26,000	26,000	26,000
Telecommunications	2,575	2,600	2,717	2,600	2,800	2,800
Water	1,100	1,024	983	1,100	1,100	1,100
Professional Services	39,559	6,769	8,081	25,000	15,500	15,500
Intermunicipal Fees	229,060	268,610	287,628	280,000	300,000	300,000
Metering Service	15,960	15,960	15,960	16,000	16,000	16,000
Supplies & Misc	-	549	-	1,000	750	750
Special Forms	1,578	1,575	2,004	1,600	2,050	2,050
Collection System Maintenance	-	468	-	2,000	2,000	2,000
Pumping Station Equipment Maintenance	8,443	17,072	14,802	8,000	8,000	8,000
Professional Development	-	-	-	3,500	800	800
Long Term Debt Principal	38,642	38,642	38,642	38,642	38,642	38,642
Long Term Debt Interest	12,841	11,687	10,529	9,332	8,899	8,899
Indirect Expenses	31,000	30,000	30,000	30,000	-	-
Total Services & Supplies	410,041	420,420	437,918	449,774	427,541	427,541
Capital						
Improvements & Repairs	-		1,884	6,000	-	-
Equipment	8,192					
Total Capital	8,192	-	1,884	6,000	-	-
Total Expenditures	426,208	430,723	452,595	473,665	445,721	445,721



Water Enterprise

FY26 Budget

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Services & Supplies						
Long Term Debt Principal	76,358	71,358	71,358	71,358	71,358	71,358
Long Term Debt Interest	20,836	17,871	14,999	12,131	9,554	9,554
Total Services & Supplies	97,194	89,229	86,357	83,489	80,912	80,912
Revenues						
Water Lease/Rental Revenue	21,156	21,156	21,156	21,156	21,156	21,156
Betterments	34,957	34,957	34,957	34,957	34,957	34,957
Committed Interest	10,487	8,739	6,991	5,244	3,496	3,496
Earnings on Investment	44	110	136	100	100	100
Retained Earnings to Appropriation	30,000	24,500	23,153	22,032	21,203	21,203
Total Revenues	96,644	89,462	86,393	83,489	80,912	80,912



Human, Culture & Recreational Services

Community Center

Council on Aging/Social Center

Library

Veterans' Services

Historical Commission

Celebrations



Oxford Community Center

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

Mission Statement

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

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

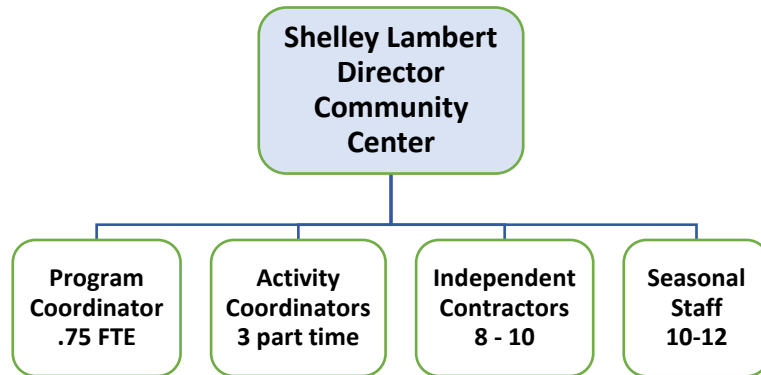
Department Description

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

- Community Center Director: Oversees administrative functions and all programs and activities of the Community Center, Carbuncle Park, Oxford Town Bandstand and Town Common
- Program Coordinator: Develops, plans, organizes and oversees the implementation of daily programs and activities; 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



FY24 Accomplishments

- As part of upgrading the Community Center building, a small office was renovated to become a staff breakroom. Interior doors to the gymnasium were replaced. Stair treads in the main entry stairwell were replaced, stair-rails refinished, and the entryway repainted. Flooring was replaced in a meeting room. A new building generator was brought online.
- The Webster Times regularly publishes press releases and submitted event stories, social media is updated multiple times per week, and the Town launched a redesigned website in February 2024, with updates to each departmental page. 104-5 XLO continues to mention community events on air.
- The Summer Program continued to grow, with 7 weeks of Full-day programming with Half-Day options.
- New programming included a pen pal program between our elementary-school-age participants and the Senior Center with a tour of the Oxford Post Office, LifeSkills Classes were offered to middle school and high school age students, school vacation Start Smart Football and a cheer clinic were offered for the first time.



OPD Officer White conducting a mock traffic stop as part of a LifeSkills class for new drivers – June 2024 Source: Town of Oxford



FY24 Accomplishments, Continue

- **Additional accomplishments:**
 - Hosted 10 Concerts on the Bandstand
 - Hosted 6 Movies on Main
 - Participated in the JAK-L Foundation 5k to raise mental health awareness
 - The 2024 Polar Plunge raised over \$4,000 for Special Olympics
 - First production of our Youth Community Theater program was held in March.

Enchanted Bookshop
Production – March
2024
Source: Town of
Oxford



3rd Annual Polar Plunge – January 2024
Source: Oxford Resident – Jason Cordeiro

FY25 Accomplishments

- **Goal # 1** — Continue to move forward with plans to renovate and improve the Community Center building *Status: Window replacement project has been put out for bids. Water bottle refill station has been installed. Digital message center has been installed in the entryway. Boiler room door has been replaced.*
- **Goal # 2** - Increase volunteerism in programs and events. *Status: Greater numbers of volunteers assist with planning and implementation of community events. A group of volunteers is actively working to create a new Friends of OCC volunteer and 501c3 fundraising group.*
- **Goal # 3** - Expand fitness instructor team. *Status: ongoing*
- **Additional accomplishments:**
 - Increased partnerships/collaboration with other departments, local businesses and groups.
 - Received \$104,000 in grant funding for events and programs

Sutton Dancing
Witches
participating in
the Scarecrows
on the
Common
October 2024 .
Source: Town
of Oxford





FY26 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	Installation of new windows in Community Center space	By 11/15/2025
		Ceiling, painting and floor repairs in Fitness areas	By 6/30/2026
Goal #2	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	ongoing
		Training and certification documents	
Goal #3	Objective	Measurement	Timing
Improve cross-training of activity and program staff	To allow for ease of scheduling and staffing of programs, and for coverage should scheduled staff members be out during programs	Staff proficiency in systems, programs and activities as evidenced by successfully implemented programs	ongoing
		Creation of activity and program guides	ongoing
Goal #4	Objective	Measurement	Timing
Improve water quality at Carbuncle Pond	To work with multiple departments, boards, state agencies, and environmental companies to improve the quality of water in Carbuncle Pond for recreational use	Study results, treatment plans, water quality test results	ongoing
		Increase in days of use available throughout recreational use seasons	ongoing
		Decrease in instances of pond closure due to bacteria and algae	



Departmental Trends

Description	FY2021	FY2022	FY2023	FY2024	FY2025 11/30
Fitness Member Attendance	*8,285	11,011	11,650	12,767	5,219
SilverSneakers Participation Revenue	**3,326	3,509.50	4,508.75	4,650.00	2,357.50
Splash Pad Revenue	~7,720	~6,196	~13,052	~15,285	~^11,665
Summer/Winter Basketball Enrollment	0	282	209	145	187
Drop In Gym visits	24	1,408	1,633	2,885	954

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

^ The beach closed 7/17/24 due to Cyanobacteria algal bloom and did not reopen during the season
FY2025 YTD + July 1 through November 30, 2024



Teddy Bear Picnic – July 2024

Movies on Main – July 2024

Fun, Frost & Family Winter Festival – January 2024
Source: Town of Oxford





FY26 Budget

Oxford Community Center (OCC)	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE Director	45,743	51,346	61,013	72,664	72,559	72,559
.75 FTE Part Time Program Manager	17,882	20,619	34,128	33,802	35,260	35,260
Part Time Senior Staff	-	-	-	-	-	-
1.3 FTE Part Time Evening & Season	22,175	55,211	62,718	82,000	94,660	85,000
Seasonal Lifeguards	17,678	20,538	14,078	22,000	24,200	24,200
Total Salaries	103,478	147,714	171,937	210,466	226,679	217,019
Services & Supplies						
Electricity	46,908	31,675	49,513	35,000	35,000	35,000
Alarm Service	2,556	2,662	1,858	2,700	2,700	2,700
Water/Sewer	7,636	15,000	18,246	15,000	16,000	16,000
Fuel (Heating & Generator)	26,298	29,086	25,129	29,100	35,000	30,000
Programs	33,396	28,568	35,464	35,000	36,000	35,000
Supplies & Misc	19,297	11,273	13,889	13,000	13,000	13,000
	136,091	118,264	144,099	129,800	137,700	131,700
Total Oxford Community Center	239,569	265,978	316,036	340,266	364,379	348,719



Scarecrows on the Common
October 2024

Holiday Lights Parade &
Annual Tree Lighting
December 2024

Source: Town of Oxford





Council on Aging/Senior Center

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

Mission Statement

The Oxford Council on Aging is dedicated to enhancing the quality of life for the Town's 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.

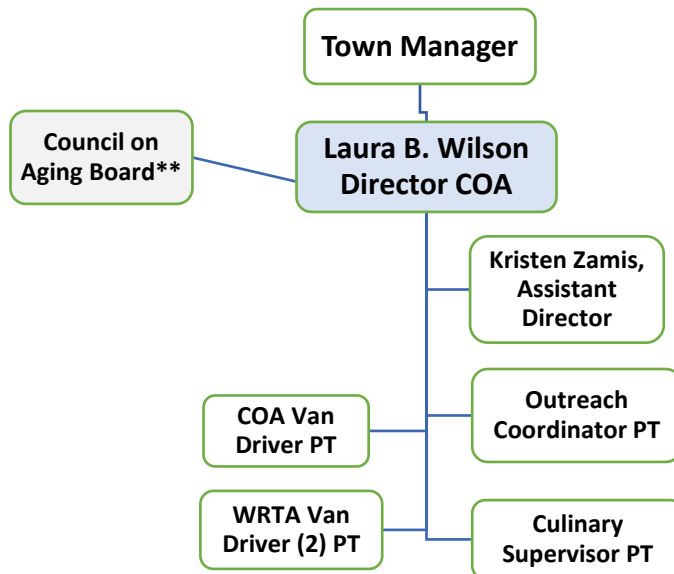


Breakfast
with the
Chief

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

FY24 Accomplishments

- Worked closely with Town Manager's office to promote Senior Tax Work-Off Program
- Volunteer engagement @ the Senior Center during lunch and monthly newsletter assembly
- Community education with Fire/EMS, Police Department and SHINE

FY25 Accomplishments

- **Goal #1** Become a SNAP Outreach Partner. *Status: On hold*
- **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 2024*
- **Goal #4** Community education for Seniors and their families. *Status: Held various community information events. Most recently started Breakfast with the Police Chief.*
- **Goal #5** Expand Senior Center database to include 60+ seniors. *Status: My Senior Center database has been expanding – it is an ongoing project.*



FY26 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	10/1/2025
		Receive confirmation of acceptance/certification as a SNAP Outreach Partner	10/1/2025 – 12/31/2025
		Volume of residents assisted	6/30/2026
		Funds spent and reimbursed	6/30/2026

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	1/2026
		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	07/01/25-04/30/26
		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.	7/1/2025 – 6/30/2026



FY25 Goals, Continued

Goal #5	Objective	Measurement	Timing
Continue to 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	7/1/2025 – 6/30/2026

FY26 Budget

Council on Aging (COA)	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE COA Director	68,614	72,427	75,148	77,361	79,219	79,219
.75 FTE Assistant Director	-	-	22,961	34,745	34,161	34,161
.4 FTE Outreach Worker/Activity Coordinator	17,073	17,969	-	-	-	-
1.5 FTE Van Drivers (3)	34,569	41,420	46,907	57,154	43,639	43,639
Total Salaries	120,256	131,816	145,016	169,260	157,019	157,019
Services & Supplies						
Electricity	11,830	13,692	10,000	12,000	14,000	12,000
Water/Sewer	348	365	500	500	600	500
Fuel (Heating & Generator)	3,250	2,541	4,000	4,000	6,000	4,000
Vehicle Maintenance	900	561	3,690	1,200	1,500	1,500
Equipment Maintenance	6,760	140	140	-	200	200
Programs & Workshops	-	3,163	6,151	2,000	3,000	3,000
Supplies & Misc	21,747	9,000	12,092	11,000	15,000	12,000
Travel	-	139	704	1,500	1,500	1,500
Professional Development	579	2,578	1,421	2,100	2,400	2,400
Total Services & Supplies	45,414	32,179	38,698	34,300	44,200	37,100
Total Council on Aging	165,670	163,995	183,714	203,560	201,219	194,119



Departmental Trends

Description	FY2020	CY2021	CY2021	CY2022	CY2023	CY2024
Outreach units of service - # of senior contacts	452	1737	1737	2189	2543	2782
Total # of check-ins @ the Senior Center	396	8099	8099	9622	9858	12649
# of visits to exercise programs at the Senior Center	629	55	55	100	917	1359
Tuesday / Friday lunches served	0	4451	4451	4552	4465	3881
# of seniors rides via WRTA	3193	2385	2385	1777	3202	3234
# of seniors rides via Oxford van	1164	2079	2079	2268	2734	3712



Fire/EMS
Public
Education

Source:
Town of
Oxford





Library

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

Mission Statement

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

Department Description

The department achieves its mission by:

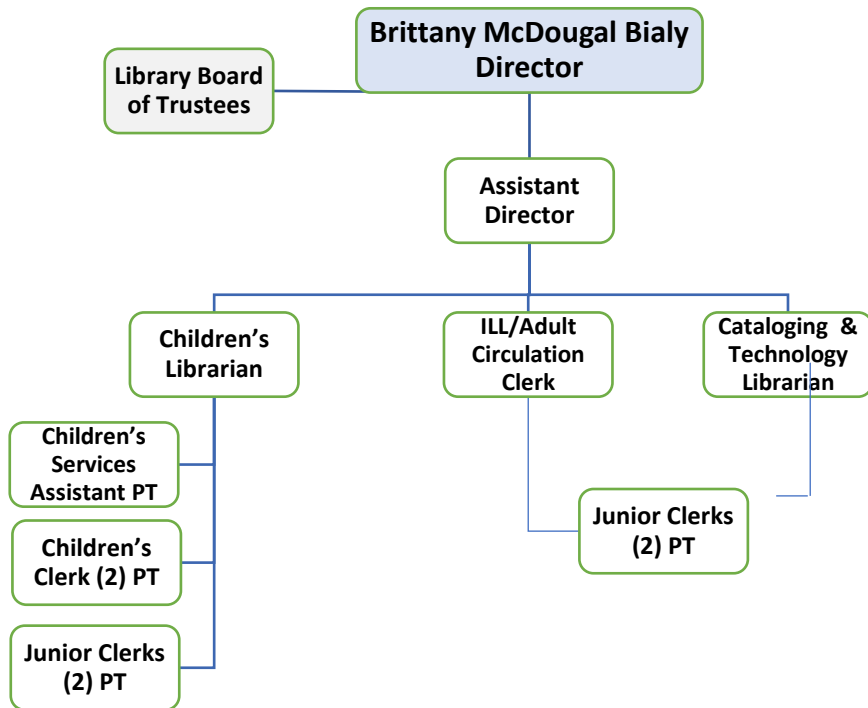
- Providing a collection of both physical and digital resources that are available free to the residents of Oxford and its surrounding communities;
- Purchasing materials for both educational and recreational purpose so that we can best fulfill the needs of the community; and
- Providing a high level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



Oxford Free Public Library, May 2024. Source: Town of Oxford/Library



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.

FY24 Accomplishments

- The “Library of Things” collection has continued to expand. The following items have been added: metal detector, record player, vinyl records, drill set, jewelry cleaning machine, car diagnostic system, soil reading meter, and a stud finder.
- A shelving company came out to evaluate the space to expand the shelving for the Adult Non-Fiction section, along with cabinetry for the “Library of Things” collection. Shelving and cabinetry were ordered at the end of FY24/beginning of FY25.
- The implementation of regular museum tours, along with a virtual tour for our website, was put on hold due to some building issues.
- The Board of Trustees, along with the Library Director, continue to review and implement new policies for the library.



FY25 Accomplishments

- **Goal #1** Look into services that provide “email blasts”, such as *Constant Contact*. *Status: Director will be reaching out to companies in the second half of the fiscal year.*
- **Goal #2** Update technology in Meeting Room. *Status: Completed – a new LED projector, surround system, and microphone system have been added to the meeting room.*
- **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: The building issue has been resolved. Reorganization of the museum will hopefully begin in the Spring.*
- **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.*

FY26 Goals

Goal #1	Objective	Measurement	Timing
New Website	Unfortunately, the library’s website provider, PiperWebs will be going out of business in October 2025. The library will be moving their site to the company CyberOptik. The migration period will take a couple months.	# of subscribers	7/1/2025 – 10/1/2025

Goal #2	Objective	Measurement	Timing
Begin planning and secure funding for the library 125 th Anniversary celebration.	The library will be celebrating it’s 125 th anniversary in 2028. The celebration will occur the entire calendar year.	This is a multi-year goal, as we plan to book many different events for 2028. Measurement will be # attendees.	7/1/2025 - 12/30/2028



FY26 Goals, Continued

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	1/1/2025-12/31/2025
		Development of weekly tour schedule	7/1/2025-12/31/2025
		# of tours given/# of visitors	6/30/2026

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 6/30/2026
		Report status of review sessions	

Departmental Trends

Description	FY21	FY22	FY23	FY24	FY25 (Qtr 1 & 2)
Total patrons (Oxford Residents Only)	7,890	8,337	7,747	7,992	5,068*
Total circulation (adult)	24,447	33,697	39,181	42,066	26,928
Total circulation (children and youth collection)	10,977	25,045	36,733	35,724	35,127
Total Inter-Library Loans (Received)	7,703	8,495	9,812	8,687	Not Available
Total Inter-Library Loans (Provided)	9,534	9,897	10,920	11,021	Not Available
Total Circulation Activity (Including ILLs, Excluding Digital Items)	44,958	58,742	75,914	77,790	52,257
Program attendance (adult)	340	550	835	909	338
Program attendance (children)	1,412	3,544	2,600	3,785	1,414
Program attendance (teen)	15	430	150	312	171
Total Programs Held (Adult, Children, Teen)	142	270	320	410	118
Digital circulation (E-Books, Downloadable Audiobooks)	9,885	9,021	11,332	14,332	7,147
Value of All Materials Circulated (including ILL, excluding digital materials)	\$ 383,354	\$545,747	\$717,959	\$1,068,778	\$ 1,102,041
*network went through major patron purge of outdated cards					



FY26 Budget

Oxford Public Library	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
1 FTE Library Director	79,622	84,897	86,138	88,162	90,537	90,537
1 FTE Assistant Director	45,107	48,215	49,410	52,649	53,455	53,455
2 FTE Librarians	89,029	97,038	97,485	104,048	106,165	106,165
1 FTE Circulation Clerk	41,043	52,217	46,163	47,922	47,922	47,922
1.25 FTE Part Time Ciculation Clerks (3)	29,745	31,137	40,132	46,587	47,961	47,961
1.5 FTE Junior Clerks	27,188	32,389	44,835	48,584	50,492	50,492
Total Salaries	311,734	345,893	364,163	387,952	396,532	396,532
Services & Supplies						
Electricity	22,627	16,543	16,566	20,000	18,000	18,000
Telecommunications/Alarm	1,465	811	706	900	900	900
Water/Sewer	1,720	2,262	2,272	1,800	2,000	2,000
Programming Supplies	2,155	3,121	3,035	2,500	2,500	2,500
Fuel (Heating & Generator)	10,137	11,303	12,053	10,000	12,000	12,000
Equipment Maintenance	194	866	548	850	850	850
Library Cultural Programming	5,760	4,537	5,496	5,500	5,500	5,500
Landscaping	539	464	715	1,000	750	750
Museum	-	-	19	500	500	500
Supplies & Misc	5,668	7,985	8,379	5,000	5,000	5,000
Software - C/W Mars	25,659	22,582	22,138	21,704	21,476	21,476
Periodicals	5,373	5,148	4,692	4,500	4,500	4,500
A/V & Records	12,489	9,680	13,617	15,000	15,000	15,000
Books	49,674	57,544	57,018	57,000	57,000	57,000
Reference Materials	7,079	7,578	6,294	6,000	6,000	6,000
Travel	664	790	1,154	1,000	1,000	1,000
Professional Development	600	1,093	1,746	2,000	2,000	2,000
Total Services & Supplies	151,803	152,307	156,448	155,254	154,976	154,976
Total Library	463,537	498,200	520,611	543,206	551,508	551,508

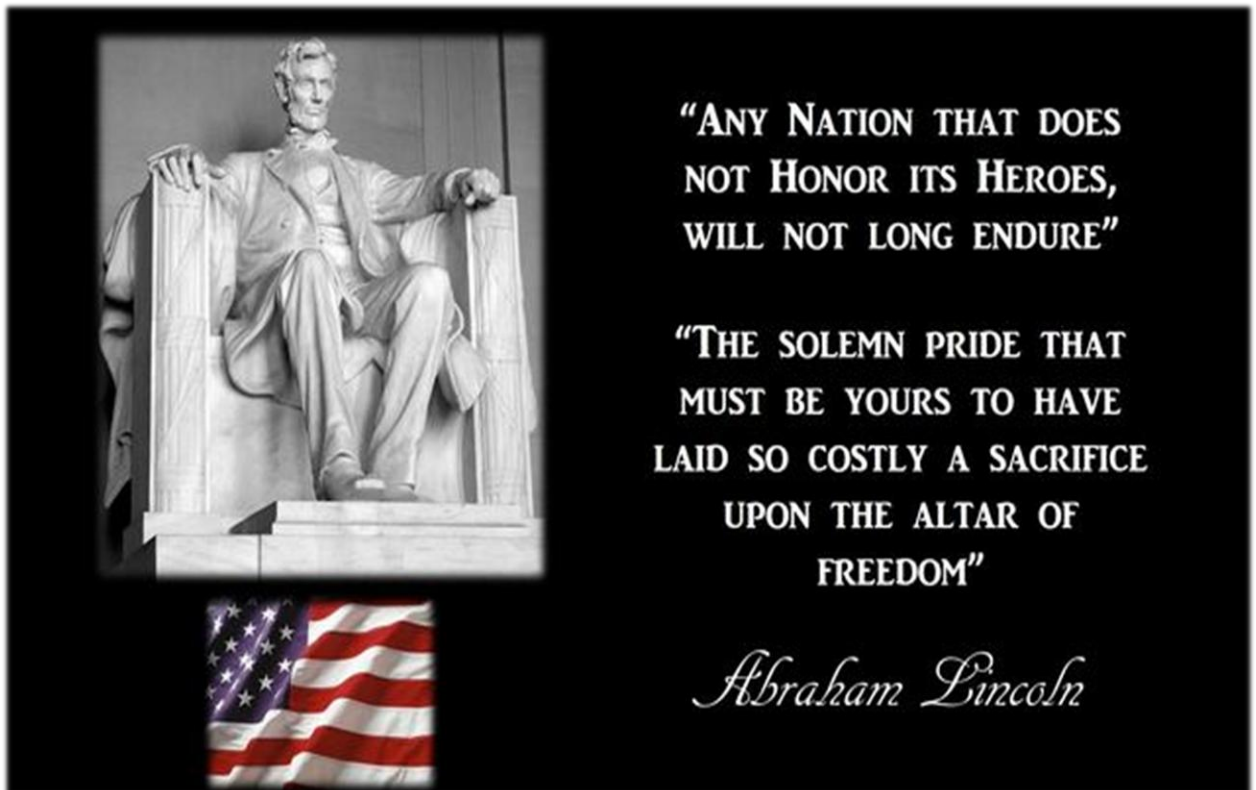


Veterans' Services

Contact Information	Phone & Email	Location
David Adams, Veterans Service Officer	Work 508-987-6034 ext. 1105 Cell 405-249-6724 dadams@oxfordma.us	Oxford Senior Center 323 Main Street Oxford, MA 01540

Mission Statement

The mission of the Veterans Services Department is to aid and assist all Veterans, their spouses, and/or their dependent children, in the Town of Oxford through quality support from the Veterans Affairs and Massachusetts Executive Officer of Veterans Services.



*Photo by Doug Beard May 23, 2016
Quotes by President Abraham Lincoln*





FY25 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 Executive Office of Veterans Services (EOVS), VA and other Veterans support services
- Completed EOVS and VA Claims requests (CH115, DIC, VA Claims, At Home support)
- Provided Veterans Day Luncheon feeding some 170 Veterans and family members in our community
- Held a Veterans Resource night on Veterans resources/benefits to over 70 Veterans and family members in the Town of Oxford
- Became VA accredited through EOVS and the National Association of County Veterans Service Officer
- Maintained EOVS Certified
- Attended multiple Veteran Posts events
- Continuously working with the Worcester Railers and Worcester WooSox for tickets to Veterans and their families
- Collaborated local Veterans Posts/organizations, both locally and through other towns for food assistance and other events.
- Attended the Hero Act Roadshow
- Began to implement the newly signed Hero Act





FY26 Goals

Goal #1	Objective	Measurement	Timing
CH115  	Provide Veterans with the support and benefits they are entitled to.	1.1 Support, evaluate and file claims for CH115 and VA Applicants.	7/1/2025 – 6/30/2026
		1.2 Provide town, state and federal financial, medical, housing and various other 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)	7/1/2025 – 6/30/2026
		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/Resources Event/Ceremonies/ Luncheon	Help support events honoring Veterans.	3.1 Develop communication between the town and those responsible	7/1/2025 – 6/30/2026
		3.2 Work closely with those organizations/individuals	
		3.3 Reach out to other resource organizations	



FY26 Goals, Continued

Goal #4	Objective	Measurement	Timing
Training	Attend local, state and federal training.	4.1 Remain certified through EOVS and accredited through the VA by attending and passing required courses.	7/1/2024 – 6/30/2025

FY26 Budget

Veterans' Services	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
.5 FTE Veterans' Agent	19,682	23,770	22,878	27,123	27,694	27,694
Total Salaries	19,682	23,770	22,878	27,123	27,694	27,694
Services & Supplies						
Professional Services	8,240	8,487	8,741	8,961	9,273	9,273
Veterans Benefits	115,192	92,416	84,821	140,000	140,000	135,000
Supplies & Misc	5,500	2,116	14,800	4,000	4,000	4,000
Professional Development	151	-	115	500	500	500
Total Services & Supplies	129,083	103,019	108,477	153,461	153,773	148,773
Total Veterans' Services	148,765	126,789	131,355	180,584	181,467	176,467





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.

FY26 Budget

Historical	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
.025 FTE Clerical Support	496	786	503	1,000	1,000	1,000
Total Salaries	496	786	503	1,000	1,000	1,000
Services & Supplies						
Supplies & Misc	-	93	126	500	500	500
Professional Development	50	75	50	150	150	150
Total Services & Supplies	50	168	176	650	650	650
Total Historical Commission	546	954	679	1,650	1,650	1,650

Celebrations

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

FY26 Budget

Celebrations	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Services & Supplies						
Veterans' Day Celebration	1,996	3,239	4,297	5,000	5,000	5,000
Flags (Street)	1,000	-	-	500	500	500
Christmas/Bandstand	2,957	73	1,395	2,500	2,500	2,500
Memorial Day Celebration	1,908	1,577	-	2,000	2,000	2,000
Total Services & Supplies	7,861	4,889	5,692	10,000	10,000	10,000
Total Celebrations	7,861	4,889	5,692	10,000	10,000	10,000



Oxford Public Schools





Oxford Public Schools

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

Mission & Vision Statement

The Oxford Public School District engages ALL students in a comprehensive and challenging learning experience through high quality instruction that supports each student’s academic 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.





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 Accomplishments

- Reduced chronic absenteeism by stronger personalize communication with parents and becoming actively involved with struggling students
- Celebrated student and staff successes on social media and local newspapers
- Hosted a February and April vacation accelerated math camp
- Created a budget that supports the MTSS process (tiered instruction for academics, behavior and social emotional support)
- Continued to work on a district-wide community of Being the Three -Respectful, responsible and safe
- Collaborated with town agencies to repair the foundations, sidings, and roof our school buildings
- Worked to build a budget to meet the needs of our students, especially our high needs population
- Optimized 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

FY26 Goals

- Build an updated tier 2 system that meets the needs of our learners with data driven assessments and processes to include our high school students
- Continue outreach to families with resources and family events
- Provide professional development (PD) to implement SEL, including culturally responsive practices
- Continue using Parent Square for weekly communication with families
- Recognize and celebrate student and staff successes publicly to the entire Oxford Community through local newspapers
- Continue to create an environment whereby students can learn, access, and utilize new technology
- Promote Be the Three character traits district-wide (Respectful, Responsible and Safe)



FY26 Budget

Account Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Proposed	\$ Diff +/-	% Diff +/-
IT Districtwide	\$ 472,915	\$ 738,157	\$ 488,411	\$ 605,045	\$ 536,859	\$ 692,219	\$ 654,823	\$ (37,396)	-5.4%
Administration	\$ 898,786	\$ 845,524	\$ 876,948	\$ 859,155	\$ 823,283	\$ 1,089,711	\$ 946,124	\$ (143,587)	-13.2%
Chaffee School	\$ 1,348,666	\$ 1,349,989	\$ 1,874,925	\$ 1,858,535	\$ 2,036,020	\$ 2,217,995	\$ 2,133,498	\$ (84,497)	-3.8%
Clara Barton School	\$ 1,964,602	\$ 2,095,678	\$ 1,577,521	\$ 1,629,968	\$ 2,152,268	\$ 2,242,322	\$ 2,091,484	\$ (150,838)	-6.7%
Middle School	\$ 2,542,619	\$ 2,728,876	\$ 2,742,625	\$ 3,227,906	\$ 2,779,453	\$ 3,183,011	\$ 2,819,479	\$ (363,531)	-11.4%
High School	\$ 4,162,665	\$ 3,712,766	\$ 3,925,943	\$ 3,523,411	\$ 3,637,740	\$ 3,781,006	\$ 3,715,583	\$ (65,423)	-1.7%
Student Services	\$ 4,491,339	\$ 4,743,310	\$ 4,657,114	\$ 5,104,362	\$ 5,428,772	\$ 5,435,060	\$ 5,761,735	\$ 326,675	6.0%
Custodial Services	\$ 577,158	\$ 608,773	\$ 654,392	\$ 632,639	\$ 679,901	\$ 653,435	\$ 671,042	\$ 17,607	2.7%
Athletics	\$ 233,394	\$ 137,753	\$ 200,698	\$ 236,112	\$ 225,466	\$ 237,052	\$ 222,499	\$ (14,553)	-6.1%
Transportation	\$ 1,314,695	\$ 1,172,709	\$ 1,587,294	\$ 1,638,618	\$ 1,762,876	\$ 1,803,870	\$ 1,939,413	\$ 135,543	7.5%
Crossing Guards	\$ 14,596	\$ 14,670	\$ 16,323	\$ 16,234	\$ 19,208	\$ 16,323	\$ 16,323	\$ -	0.0%
Medicaid Billing	\$ 7,500	\$ 7,500	\$ 7,500	\$ 6,763	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
Total Education Budget	\$ 18,028,936	\$ 18,155,706	\$ 18,609,694	\$ 19,338,750	\$ 20,089,345	\$ 21,359,503	\$ 20,979,503	\$ (380,000)	-1.8%

Amount Voted at Town Meeting	\$ 18,066,975	\$ 18,166,975	\$ 18,775,975	\$ 19,339,254	\$ 20,089,345	\$ 21,359,503	\$ 20,979,503	\$ (380,000)	-1.8%
Variance	\$ (38,039)	\$ (11,269)	\$ (166,281)	\$ (504)	\$ -	\$ -	\$ -		

Account Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Proposed	\$ Diff +/-	% Diff +/-
SPED TUITION (460)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,714	\$ 44,588	\$ 874	0%
ACE Project Coffee (461)	\$ 171,592	\$ 226,654	\$ 226,654	\$ 35,000	\$ 35,000	\$ 56,537	\$ 129,918	\$ 73,381	129.8%
EduCare Revolving (463)	\$ 194,629	\$ 145,661	\$ 219,354	\$ 205,197	\$ 290,378	\$ 322,282	\$ 490,558	\$ 168,276	52.2%
Pre-School Revolving (466)	\$ 62,138	\$ 65,690	\$ 76,262	\$ 65,154	\$ 69,454	\$ 69,447	\$ 72,572	\$ 3,125	4.5%
Circuit Breaker Revolving (465)	\$ 535,116	\$ 645,768	\$ 704,222	\$ 756,718	\$ 976,468	\$ 1,178,425	\$ 1,516,388	\$ 337,963	28.7%
School Choice Revolving (467)	\$ 52,550	\$ 32,740	\$ 7,225	\$ 44,006	\$ 45,386	\$ 92,190	\$ 368,362	\$ 276,172	299.6%
Athletic Revolving (475)	\$ -	\$ 25,245	\$ 53,350	\$ 33,900	\$ 33,900	\$ 33,900	\$ 75,000	\$ 41,100	121.2%
Food Service Revolving (500)	\$ 294,542	\$ 305,444	\$ 497,646	\$ 642,378	\$ 653,416	\$ 844,990	\$ 1,026,996	\$ 182,006	21.5%
Pre-School Grant (262)	\$ 28,379	\$ 28,496	\$ 36,617	\$ 29,076	\$ 29,439	\$ 29,453	\$ 29,453	\$ -	0.0%
SPED IDEA Grant (240)	\$ 482,240	\$ 488,334	\$ 566,823	\$ 491,369	\$ 509,970	\$ 525,488	\$ 525,488	\$ -	0.0%
Title I Grant (305)	\$ 467,281	\$ 426,899	\$ 470,150	\$ 427,734	\$ 370,494	\$ 316,833	\$ 316,833	\$ 0	0.0%
Title IIA Grant (140)	\$ 73,868	\$ 62,016	\$ 70,388	\$ 58,670	\$ 47,880	\$ 38,543	\$ 38,543	\$ -	0.0%
TITLE III Grant (307)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,064	\$ 11,064	\$ -	0.0%
Title IV Grant (309)	\$ 27,631	\$ 33,426	\$ 28,584	\$ 33,641	\$ 31,386	\$ 26,865	\$ 26,865	\$ -	0.0%

Departmental Trends

Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total Enrollment	1572	1,458	1466	1437	1493	14588
Graduation Rate (4-Year, not adjusted)	82.10%	86.10%	86.50%	80.90%	86.10%	
Total # of Teachers (FTE)	122.1	116.3	142	136.7	125.4	
Student/Teacher Ratio	12.9:1	12.5:1	10.3:1	10.5:1	11.9:1	
In-district expenditures (\$)	22,476,349	22,922,101	26,228,197	26,551,636		
In-district FTE pupils	1578	1459.8	1466.1	1453.1		
In-district expenditures per pupil	\$ 14,244	\$ 15,702	\$ 17,890	\$ 18,270		



OXFORD PUBLIC SCHOOLS

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

Mission

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

Vision

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

Theory of Action

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

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

THEN our students will lead and shape the future.



Strategic Objectives

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

Strategic Initiatives

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

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



Strategic Initiatives, Continued

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

Outcomes

Teaching & Learning

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



Outcomes, Continued

School Culture & Mental Health

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

Connected Community

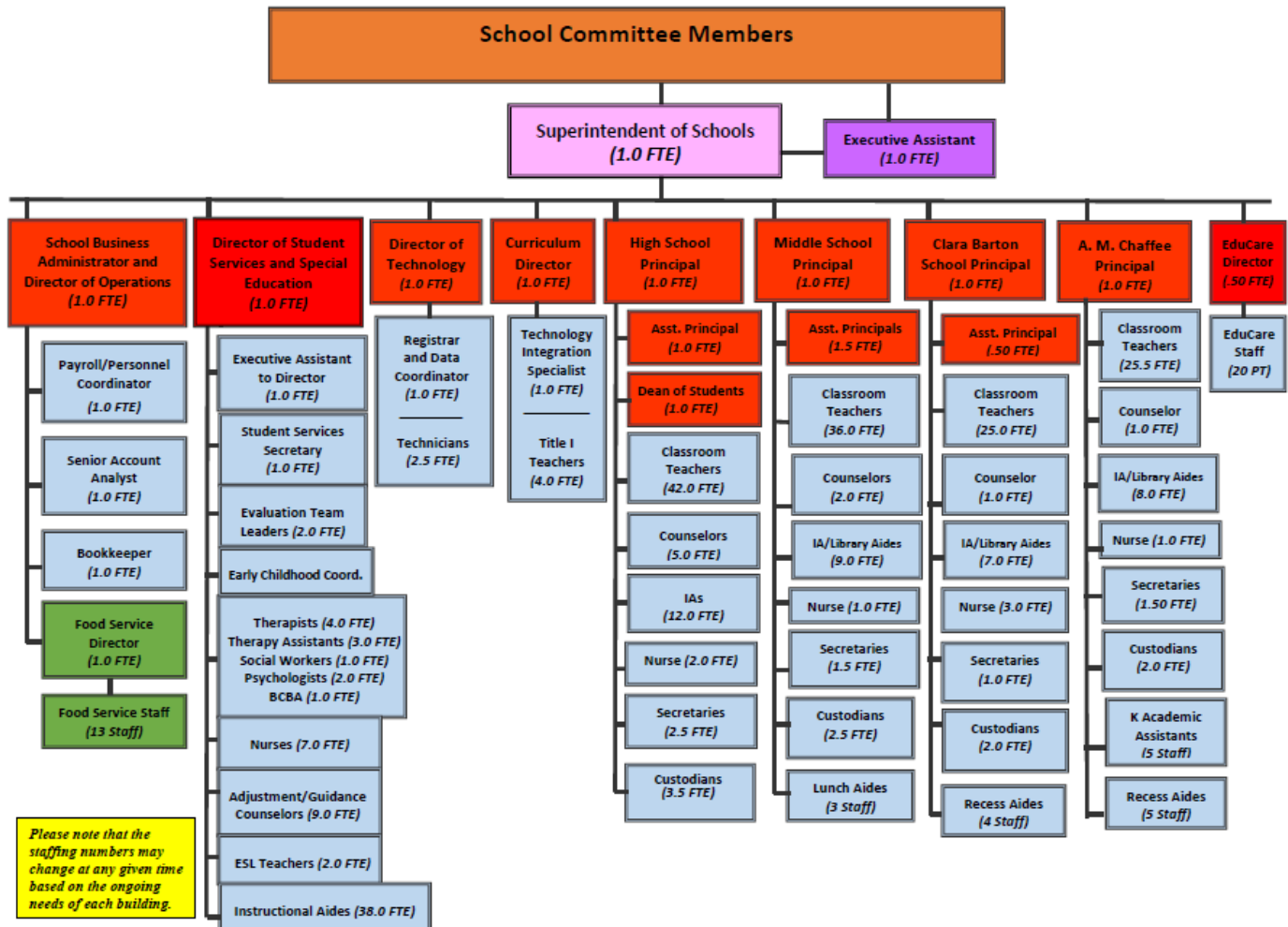
- By June 30, 2026, the OXPS will have a noted increase in satisfaction as indicated by the results of our Pre and Post "Engagement and Awareness Outcome" survey to foster an overall greater sense of belonging as members of our community.
- By June 30, 2026, District staff will have consistent/established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

Management, Operations, & Resources

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



Oxford Public Schools Organizational Chart





Non-Departmental & General Operations





Information Technology

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

FY26 Budget

Information Technology	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Services & Supplies						
Professional Services - Consultants	109,922	141,063	127,170	125,000	131,500	131,500
Equipment Maintenance - Copiers & Shredding	50,029	42,783	53,875	50,000	51,673	50,000
Supplies & Misc	4,310	15,207	15,727	15,000	15,000	15,000
Hardware - computers, monitors, etc.	40,642	26,636	20,078	35,000	35,000	30,000
Software	208,602	267,085	360,047	380,000	370,577	370,000
Professional Development				-	-	-
Equipment	3,537					
Total Service & Supplies	417,042	492,774	576,897	605,000	603,750	596,500
Total Finance Department -IT	417,042	492,774	576,897	605,000	603,750	596,500



O365 Stock Images





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.

FY26 Budget

Memorial Hall	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
Overtime/Additional Hours	-	-	-	5,000	5,000	5,000
1 FTE Floating Clerk	22,927	49,662	52,365	50,000	52,000	50,000
Total Salaries	22,927	49,662	52,365	55,000	57,000	55,000
Services & Supplies						
Electricity	20,822	19,069	14,626	21,000	21,000	20,000
Water/Sewer	227	400	316	400	400	400
Fuel (Heating & Generator)	7,095	6,840	6,821	7,000	7,000	7,000
Equipment Maintenance	1,417	885	-	1,500	1,500	1,500
Supplies & Misc	12,042	15,825	12,534	20,000	15,000	15,000
Postage	47,410	55,551	55,408	55,000	56,000	56,000
Total Services & Supplies	89,013	98,570	89,705	104,900	100,900	99,900
Total Memorial Hall	111,940	148,232	142,070	159,900	157,900	154,900



Municipal Utilities

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

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

FY26 Budget

Telecommunications	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Services & Supplies						
Telecommunications	109,503	101,543	117,265	135,000	130,000	130,000
Total Service & Supplies	109,503	101,543	117,265	135,000	130,000	130,000
Total -TELECOMMUNICATIONS	109,503	101,543	117,265	135,000	130,000	130,000
Fuel	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Services & Supplies						
Municipal Fuel	172,352	155,081	188,085	175,000	185,000	175,000
Total Service & Supplies	172,352	155,081	188,085	175,000	185,000	175,000
Capital						
Equipment	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
Total MUNICIPAL FUEL	172,352	155,081	188,085	175,000	185,000	175,000
Hydrants	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Services & Supplies						
Hydrants	146,950	177,200	146,709	150,000	150,000	150,000
Total Service & Supplies	146,950	177,200	146,709	150,000	150,000	150,000
Total HYDRANTS	146,950	177,200	146,709	150,000	150,000	150,000



Moderator & Finance Committee

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

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

FY26 Budget

Moderator	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
Moderator Stipend	200	200	200	200	200	200
Total Salaries	200	200	200	200	200	200
Services & Supplies						
Supplies & Misc	-	-	-	800	250	250
Professional Services	-	-	1,107	700	1,200	1,200
Professional Development	30	127	-	100	150	150
Total Service & Supplies	30	127	1,107	1,600	1,600	1,600
Total Moderator	230	327	1,307	1,800	1,800	1,800
Finance Committee	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Salaries						
Stipend/Part Time Clerical Support Staff/Stipend	1,000	1,000	1,000	1,000	1,000	1,000
Total Salaries	1,000	1,000	1,000	1,000	1,000	1,000
Services & Supplies						
Advertising - Capital Program Public Hearing	28	29	29	75	75	75
Annual Dues - Association of Town Finance Committee	210	214	820	225	225	225
Reserve Fund	66,000	75,000	92,982	100,000	100,000	100,000
Total Service & Supplies	66,238	75,243	93,831	100,300	100,300	100,300
Total Finance Committee	67,238	76,243	94,831	101,300	101,300	101,300



Employee Benefits, Retirement & Insurance

The Town of Oxford provides benefits to all employees who work a minimum of twenty (20) hours per week, including benefits for Retirees. Due to differences between employee bargaining units whose contracts renew at different times of the year, working with to the different benefit options that the Town offers can be an extraordinarily complex item to manage. The Town maintains a competitive benefit structure 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.

FY26 Budget

Employee Benefits	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Services & Supplies						
Unemployment Insurance	37,551	131,050	97,727	100,000	100,000	100,000
Retirement	2,478,755	2,718,666	2,992,961	3,298,495	3,553,513	3,553,513
Town Health Insurance	4,206,643	4,242,217	4,391,504	1,553,440	1,971,752	1,971,752
School Health Insurance				3,296,560	4,112,359	4,112,359
Group Life Insurance	-	-	-	2,700	2,700	2,700
Group FICA	365,449	373,222	383,833	400,000	405,000	405,000
General Insurance	436,923	392,748	469,706	450,000	475,000	475,000
Total Retirement & Insurance	7,525,321	7,857,903	8,335,731	9,101,195	10,620,324	10,620,324



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Debt Service

FY26 Budget

Debt Service	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Dept Request	FY26 Manager
Maturing Debt						
Natural Gas Conversion	20,000	20,000	20,000	20,000	15,000	15,000
Clock Tower	10,000	10,000	10,000	10,000	10,000	10,000
Fire Truck Rehab	25,000	25,000	25,000	25,000	-	-
Police Station	250,000	260,000	270,000	285,000	295,000	295,000
School-Middle School Roof	130,000	130,000	130,000	130,000	130,000	130,000
School-Middle School HVAC	60,000	60,000	60,000	60,000	60,000	60,000
School-Chaffee	285,000	275,000	-	-	-	-
Community Center Elevator/3rd Flr Renovatio	50,000	50,000	50,000	50,000	50,000	50,000
Total - Maturing Debt	830,000	830,000	565,000	580,000	560,000	560,000
Short-term Debt						
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	32,700
Library - Payment 8 of 10	14,000	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	60,000
Bathhouse - Payment 7 of 10	30,000	30,000	30,000	30,000	30,000	30,000
Streetlights - Payment 6 of 10	29,600	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	90,000
New Fire Truck - 3 of 10	-	68,500	68,500	68,500	68,500	68,500
Total - Short-term Debt	256,300	324,800	324,800	324,800	324,800	324,800
Long Term Interest						
Natural Gas Conversion	7,394	6,594	5,794	4,994	4,369	4,369
Clock Tower	4,463	4,063	3,663	3,263	2,913	2,913
Fire Truck Rehab	3,500	2,500	1,500	500	-	-
Police Station	83,835	73,585	62,795	51,668	39,688	39,688
School-Middle School Roof	37,960	35,360	32,760	29,900	27,040	27,040
School-Middle School HVAC	27,556	25,156	22,756	20,356	18,256	18,256
School-Chaffee	24,915	12,375	-	-	-	-
Community Center Elevator/3rd Flr Renovatio	14,600	13,600	12,600	11,500	10,400	10,400
Total Long Term Interest	204,223	173,233	141,868	122,181	102,666	102,666
Short Term Interest						
Total Short Term Debt Interest	6,703	18,217	88,982	90,000	180,000	435,000
Total Debt Service	1,297,226	1,346,250	1,120,650	1,116,981	1,167,466	1,422,466



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.



Truck no. 39 is on the FY26 Capital list to be replaced with a new F350 Dump Truck for \$128,000. The DPW maintains a large fleet of aging vehicles.

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



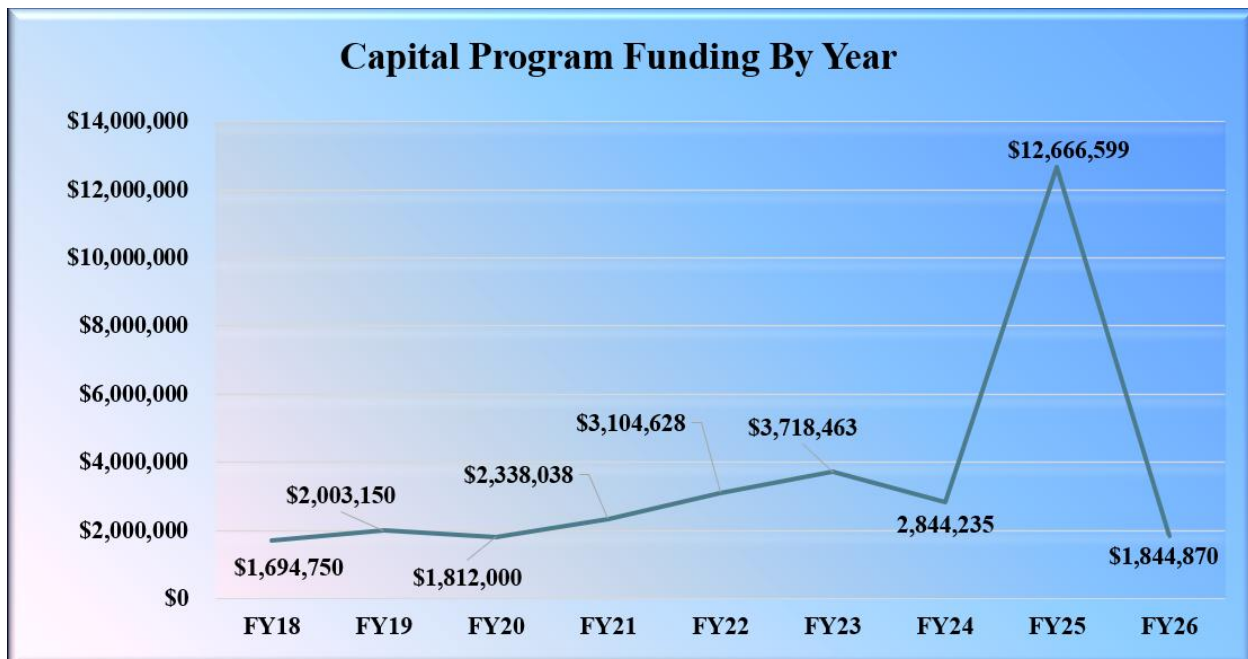
concerning all projects anticipated by them as needing Town Meeting approval during the ensuing six years. The committee shall study the need, timing and cost projection of these projects and the effect each will have on the financial position of the town.

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.



FY26 Capital Program Summary

For FY26, the Town Manager recommended, and it is expected that Town Meeting will approve \$1,844,870 in capital investment. The projects and outlays are summarized on the following page and include \$1,794,870 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 emergency radio dispatch communications upgrade for the Police and EMS/Fire departments. This will replace out-of-date dispatch equipment, repeaters, voters, comparators and other radio communications equipment of 1980's vintage. This will reduce

the outages and radio communication failures that have been occurring more often as a result of the aging infrastructure.

The following section presents a summary of FY26 capital investments, followed by detail on each expenditure including operating budget impact and justification.

FY2026-FY2031 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.



FY26 Capital Outlay Summary

Capital Improvement Program - FY26

Funding Source - Free Cash

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

ADA Transition Plan Implementation - Townwide	75,000
HVAC Glycol Installation - OMS	45,000
Repoint Chimneys at Elementary Schools	20,000
DPW Salt Shed Repair	25,000
34 Charlton Street Site Assessment	50,000
Library Entrance Replacement of Sliding Glass Door	16,000
Window Replacement - Library	30,000
HVAC System Replacement - N. Fire Station	33,000
Contingency	51,750

Building Improvement Fund Subtotal	345,750
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DPW - Fleet Repair/Replace	128,000
DPW - Replacement of Mowers	25,000
DPW - Ruel Field Accessible Parking	30,000
DPW - Ruel Field Improvements	29,000
Police/Fire - Emergency Radio Dispatch Communications Upgrade	500,000
Fire - Replace Car 10	85,000
School - Tennis Court Upgrades	87,120
OCC - Flooring and Ceiling Repairs/Replacement	65,000

Free Cash Projects Total	\$ 1,794,870
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Funding Source - Sewer Retained Earnings

Sewer Pump Station Repairs	50,000
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TOTAL CAPITAL PROGRAM	\$ 1,844,870
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FY2026 Capital Project Detail



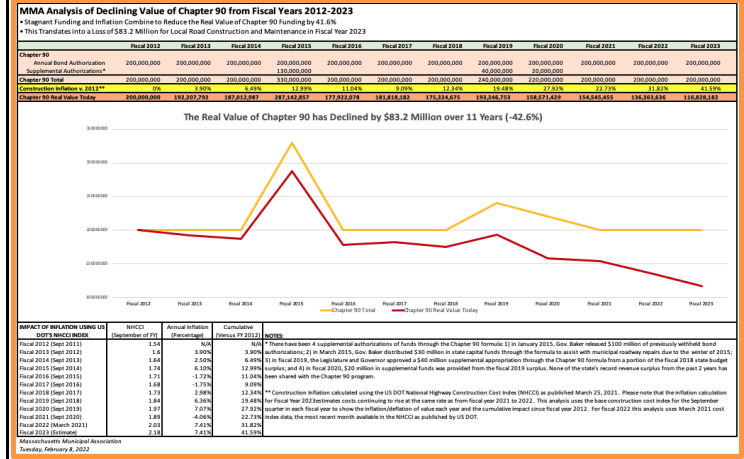
Project Title: **Roadway Rehabilitation "Gap" Funding**

Department: **DPW**

Category: **Highway**

Description and Justification:

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 critical 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.



RECOMMENDED FINANCING

	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction	1	\$ 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		\$ -						
TOTAL		\$ 3,000,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: ADA Transition Plan Implementation								
Department: DPW				Category: DPW-Facilities-Town				
Description and Justification: In an effort to provide and maintain compliance with the American with Disabilities Act (ADA), the Town of Oxford contracted with the Institute for Human Centered Design (IHCD) to undertake a comprehensive assessment of its policies, practices and procedures as well as its facilities to determine compliance with the requirements of the Americans with Disabilities Act (ADA). The provided assessment goes beyond strict compliance assessment to recommend enhancements to current conditions that would result in a more usable, inclusive and welcoming environment for members of the Oxford community. FY26 and FY27 would largely target required improvements at the Oxford Community Center in support of planned window replacement projects and subsequent MAAB requirements associated with that project.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction	1	\$ 270,000.00	75,000.00	75,000.00	30,000.00	30,000.00	30,000.00	30,000.00
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 270,000.00	\$ 75,000.00	\$ 75,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Source of Funds Legend								
(1) Free Cash	(3) Enterprise Receipts	(5) Grants	(7) Stabilization					
(2) Tax Levy	(4) Debt	(6) Revolving Fund	(8) Other					

FY2026 Capital Project Detail



Project Title: **Middle School - HVAC Glycol Installation**

Department: **DPW**

Category: **DPW-Facilities-Schools**

Description and Justification:

The FY2024 Building Improvement Plan included a glycol study of HVAC systems at the school buildings. With the study largely completed, it has been identified that the middle school system is in need of glycol installation to protect the systems from freezing.



RECOMMENDED FINANCING


	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction	1, 5	\$ 45,000.00	45,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: Chaffee & Barton Schools - Repoint Chimneys	
Department: DPW	Category: DPW-Facilities-Schools
<p><u>Description and Justification:</u> The mortar binding the brick chimneys at both Chaffee and Clara Barton Elementary Schools need to be repointed. Costs include chimney inspections, materials testing, setting up staging and necessary repairs at both locations.</p>	
	

RECOMMENDED FINANCING


	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study	1	\$ 20,000.00	20,000.00					
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction	1	\$ 100,000.00		100,000.00				
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 120,000.00	\$ 20,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: Public Works - Salt Shed Repairs								
Department: DPW				Category: DPW-Facilities-Town				
Description and Justification: The concrete base wall of the salt shed is deteriorating. It is critical to keep the structure structurally sound as the structure is essential in support of Town snow and ice operations. Complete engineering inspection and study in FY2026 with restoration of deteriorating concrete base wall in FY27. The salt shed is the only storage location in Town dedicated to salt storage and when filled, holds over \$125,000 of material.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study	1	\$ 25,000.00	25,000.00					
B. Design	1	\$ 35,000.00		35,000.00				
C. Land Acquisition		\$ -	-					
D. Construction	1	\$ 600,000.00		600,000.00				
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 660,000.00	\$ 25,000.00	\$ 635,000.00	\$ -	\$ -	\$ -	\$ -
Source of Funds Legend (1) Free Cash (3) Enterprise Receipts (5) Grants (7) Stabilization (2) Tax Levy (4) Debt (6) Revolving Fund (8) Other								

FY2026 Capital Project Detail



Project Title: **Public Works - 34 Charlton Street Site Reassessment**

Department: **DPW**

Category: **DPW-Facilities-Town**

Description and Justification:

Update 2019 site feasibility study and site space needs assessment based on current demands of Public Works Department including performing an assessment of other perspective locations in Town. Based on updated study, provide schematic level design options and preliminary cost estimates of potential site buildout for new DPW operations yard.



RECOMMENDED FINANCING

	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study	1	\$ 50,000.00	50,000.00					
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: **Library - Main Entrance Sliding Glass Door Replacement**

Department: **DPW**

Category: **DPW-Facilities-Town**

Description and Justification:

The primary entrance to the Library has a large glass sliding door that is nearly twenty five years old. The door requires significant maintenance to keep it operational. Replacement is necessary.



RECOMMENDED FINANCING

	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction	1	\$ 16,000.00	16,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 16,000.00	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: **Library - Window Replacement**

Department: **DPW**

Category: **DPW-Facilities-Town**

Description and Justification:

The inner glass seals on most of the windows on the newer addition of the Library have failed. This has caused discoloration between the glass pannels and reduced the enegy efficiency of the windows. Replacement is necessary to restore visibiltiy and to increase energy efficiency.



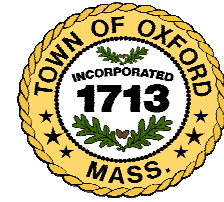
RECOMMENDED FINANCING

	Source of Funds	Total Six - YearCost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ 30,000.00	30,000.00					
C. Land Acquisition		\$ -						
D. Construction		\$ 300,000.00			300,000.00			
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 330,000.00	\$ 30,000.00	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: **Fire Station #2 - HVAC System Replacement**

Department: **DPW**

Category: **DPW-Facilities-Town**

Description and Justification:

Replace existing HVAC system at the Fire Station #2 (656 Main Street). The HVAC system for the squad room and kitchen is over 30 years old and no longer efficient. Replacement is necessary.



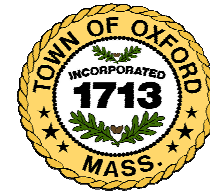
RECOMMENDED FINANCING


	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design	1	\$ 5,000.00	5,000.00					
C. Land Acquisition		\$ -						
D. Construction	1	\$ 28,000.00	28,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 33,000.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

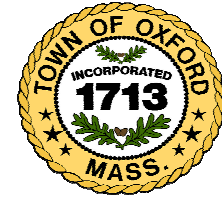
- | | | | |
|---------------|-------------------------|--------------------|-------------------|
| (1) Free Cash | (3) Enterprise Receipts | (5) Grants | (7) Stabilization |
| (2) Tax Levy | (4) Debt | (6) Revolving Fund | (8) Other |


FY2026 Capital Project Detail



Project Title: Replace No. 39 w/ New F350 Dump Truck								
Department: DPW			Category: Fleet					
<p><u>Description and Justification:</u></p> <p>Replace Truck No. 39 with a new F350 Dump Truck. It is a model year 2012 with 11,943-hours (equivalent to 393k engine miles) and 129,006 miles as of September 2024. Truck No. 39 is an essential truck in the Town's fleet providing year-round service for the highway maintenance crews, especially in the winter when it is used as an essential piece of equipment for snow and ice operations. Truck No. 39 is used regularly by highway crews for patching potholes.</p> <p>APWA Vehicle Replacement Guide: Dump truck replacement every seven to ten years Federal Government GSA: Dump up truck replacement every seven to nine years</p>								
RECOMMENDED FINANCING								
	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment		\$ 133,000.00	133,000.00					
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 133,000.00	\$ 133,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
<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		

FY2026 Capital Project Detail



Project Title: Cemetery and Grounds Equipment	
Department: DPW	Category: Cemetery and Grounds
<p><u>Description and Justification:</u> Public Works maintains over 100 acres of cemetery and grounds throughout Town. Maintaining an adequate fleet of mowers and other equipment increases operational efficiency and reliability. Replacing outdated equipment is necessary to maintain the level of service to Town cemetery and grounds. To avoid costly maintenance mowers should be cycled out of our fleet after 1,600 hours of use. Public Works currently has two mowers w/>1,900hrs (as of August 2024).</p>	
	

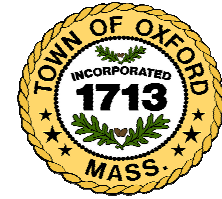
RECOMMENDED FINANCING

	Source of Funds	Total Six - YearCost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment	1	\$ 102,000.00	32,000.00		34,000.00		36,000.00	
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 102,000.00	\$ 32,000.00	\$ -	\$ 34,000.00	\$ -	\$ 36,000.00	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: **Ruel Field Accessible Parking**

Department: **DPW**

Category: **Cemetery and Grounds**

Description and Justification:

Ruel Field has been improved in recent years with a new concession stand, restroom facility, irrigation installation, disc course and field renovations. Without completing the construction of a larger parking lot facility, a smaller project could be completed to construct a row of parking adjacent to the basketball courts. The row of parking would add accessible parking spaces that are accessible to the concession stand and restroom facility. As a smaller scaled project compared to reconstructing the entire parking lot, the project can be implemented quickly without requiring stormwater improvements or permitting. The scope of work would include handicap parking (accessible parking spaces as required for full lot construction), pavement markings, and signage.



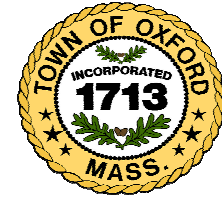
RECOMMENDED FINANCING

	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction	1, 5	\$ 30,000.00	30,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: **Ruel Field Improvements**

Department: **DPW**

Category: **Cemetery and Grounds**

Description and Justification:

At the request of the Recreation Commission, proposed improvements include power be brought to Field 3 for recreational use as well as improvements to existing shed structures. The sheds are in need of roof, siding repairs, and other misc. repairs.



RECOMMENDED FINANCING


	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction	1,5	\$ 54,000.00	54,000.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 54,000.00	\$ 54,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: Emergency Radio Dispatch Communications Upgrade	
Department: EMS/Fire/Police	Category: Equipment
<p><u>Description and Justification:</u></p> <p>The Emergency Radio Dispatch Communications Upgrade project will replace our out-dated dispatch equipment, repeaters, voters, comparators and other radio communications equipment of 1980s vintage. We are experiencing increasing outages and radio communications failures that place our public safety professionals and the public at risk. \$250,000 to be allocated to the Fire Budget, \$250,000 to be allocated to the Police budget for a total of \$500,000.</p>	
	

RECOMMENDED FINANCING


	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ 500,000.00	500,000.00					
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 500,000.00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: Replace Car 10	
Department: Fire-EMS	Category:
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p><u>Description and Justification:</u></p> <p>This project involves replacing Car 10, a 2015 Ford F-350 pickup and plow used as a combination Command Vehicle and Fire Prevention and inspection vehicle, with a more appropriate use command and inspection vehicle, Chevrolet Tahoe. This vehicle has reached the end of its useful life (ten years). This price includes upfitting for emergency lighting and radios.</p> </div> <div style="width: 35%; text-align: center;">  </div> </div>	

RECOMMENDED FINANCING

	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ -						
E. Furnishings/Equipment		\$ 85,000.00	85,000.00					
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 85,000.00	\$ 85,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: **Upgrade Tennis Courts at Greenbriar Park**

Department: **Oxford Public School**

Category: **Construction**

Description and Justification:

The tennis courts at Greenbriar Park need to be repair and upgraded to meet the needs of the Oxford High School tennis team.



RECOMMENDED FINANCING



	Source of Funds	Total Six - YearCost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction	7,8	\$ 87,120.00	87,120.00					
E. Furnishings/Equipment								
F. Departmental Equipment		\$ -						
G. Contingency		\$ -						
H. Other		\$ -						
TOTAL		\$ 87,120.00	\$ 87,120.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: OCC - Ceiling Repairs & Painting	
Department: Community Center	Category:
<p><u>Description and Justification:</u></p> <p>CEILING REPAIR: Weight Room - Trusscore panel system \$3,750 - installation by Facilities</p> <p>JUSTIFICATION - sections of the current tile ceiling are falling</p> <p>Group Fitness Room - cut and repair sections JUSTIFICATION - past water damage has caused sections to come loose and have fallen \$3,000</p> <p>PAINTING : hallways, cafeteria space, vestibule, spot repaint sections of Cardio Room, Weight Room, Group Fitness Room</p> <p>JUSTIFICATION: General upkeep and maintenance; and all areas are aesthetically unappealing, many with chipped and/or peeling paint, sections do not coordinate with one another nor the recently repainted areas of the building \$25,000</p> <p>Contingency is for hazardous materials testing and abatement</p>	
 <p>Cafeteria space Hallway Weight Room Weight Room</p>  <p>Group Fitness Room Group Fitness Room</p>	

RECOMMENDED FINANCING




	Source of Funds	Total Six - Year Cost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ 31,750.00	31,750.00					
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ 15,000.00	15,000.00					
H. Other		\$ -						
TOTAL		\$ 46,750.00	\$ 46,750.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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

FY2026 Capital Project Detail



Project Title: Flooring - OCC Main Level & Fitness Areas	
Department: Community Center	Category:
<u>Description and Justification:</u> Community Room is half carpet and half tile - remove carpet and cover all for cohesive look and full usability. \$19,000 Cardio Room & Weight Room - 17 year old foam interlocking tile. Not only is it aesthetically unappealing, but it is degrading and becoming a trip hazard. \$18,000 Contingency is for hazardous materials testing and abatement	 CommunityRoom
	  Cardio Room Weight Room

RECOMMENDED FINANCING

	Source of Funds	Total Six - YearCost	Estimated Expenditures by Fiscal Year					
			FY26	FY27	FY28	FY29	FY30	FY31
A. Feasibility Study		\$ -						
B. Design		\$ -						
C. Land Acquisition		\$ -						
D. Construction		\$ 37,000.00	18,000.00	19,000.00				
E. Furnishings/Equipment		\$ -						
F. Departmental Equipment		\$ -						
G. Contingency		\$ 15,000.00	15,000.00					
H. Other		\$ -						
TOTAL		\$ 52,000.00	\$ 33,000.00	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend

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



TOWN OF OXFORD
CAPITAL PLAN FY26-FY31

Department/ Location	Project Title	Source	FY26	FY26	FY27	FY28	FY29	FY30	FY31	Six Year Total	
Funded				Not Funded							
GENERAL FUND											
Building Improvement Fund											
Townwide	Contingency		51,750	48,250	100,000	100,000	100,000	100,000	100,000	600,000	
OCC/Townwide	ADA Transition Plan Implementation		75,000		75,000	30,000	30,000	30,000	30,000	270,000	
OMS	HVAC Glycol Installation		45,000							45,000	
Chafee/Barton	Repoint Chimneys		20,000		100,000					120,000	
DPW	Salt Shed Repairs		25,000		635,000					660,000	
DPW	34 Charlton St Site Reassessment		50,000							50,000	
DPW Garage	Fleet Maintenance Garage Structure Repairs			24,000	320,000					344,000	
DPW Garage	HVAC Design Study			42,000						42,000	
Fire HQ	Fire Supression Sprinkler System Replacement			25,000						25,000	
Library	Library Entrance Replacement of Sliding Glass Door		16,000							16,000	
Library	Building Envelope Eepair			50,000		750,000				800,000	
Library	Window replacement		30,000			300,000				330,000	
N. Fire Station	HVAC System Replacement		33,000							33,000	
OHS	Replace HVAC Condenser		-		147,000	155,000	163,000			465,000	
OPS	Roof Access Improvements				25,000					25,000	
DPW Garage	Overhead Garage Door Opener Replacements (4)					11,000				11,000	
Fire HQ	Overhead Garage Door Opener Replacements (4)					10,000				10,000	
Library	Boiler Replacement (2)					20,000	300,000			320,000	
N. Fire Station	Overhead Garage Door Opener Replacements (2)					7,500				7,500	
OHS	Flu Piping Replacement					150,000				150,000	
DPW Garage	Replace Hydraulic Lift						270,000			270,000	
DPW HQ	HVAC Improvements						75,000			75,000	
OHS	Replace Boiler Heat Exchangers (5)						35,000			35,000	
Town Hall	Clock Tower Painting						9,000			9,000	
Chafee/Barton	HVAC Roof Top Units Upgrade							40,000		40,000	
Police	Replace Air Handlers and Condensers							200,000		200,000	
OCC	HVAC Improvements							80,000	750,000	830,000	
OCC	Replace Room Heat Unit Ventilators								475,000	475,000	
Town Hall	Replace Room Heat Convectors								270,000	270,000	
TOTAL Building Improvement Fund			FC	345,750	189,250	1,402,000	1,533,500	982,000	450,000	1,625,000	6,527,500
Department of Public Works											
Highway	Roadway Rehabilitation		500,000		500,000	500,000	500,000	500,000	500,000	3,000,000	
Highway	Main Street Transportation Improvement project			500,000	475,000	50,000				1,025,000	
Highway	Hall Road Culvert Rehabilitation			230,000						230,000	
Highway	Old Webster Road Culvert Rehabilitation				525,000					525,000	
Highway	Miscellaneous Bridge Repairs					60,000	150,000	450,000		660,000	
Highway	Barton St Sidewalk						180,000			180,000	
Fleet	Replace No. 44 with a New Dump/Spreader			375,000						375,000	
Fleet	Replace Backhoes No. 56 w/New Backhoe & Attachments			250,000						250,000	
Fleet	Replace No. 43 with a New Wheel Loader			324,000						324,000	
Fleet	Replace No. 39 Dump Truck with New F-350 Dump Truck		128,000	5,000						133,000	
Fleet	Replace DPW Admin/Facilites Vehicles			45,000	48,000	72,000				165,000	
Fleet	Replace Facilites F150 w/Van				66,000					66,000	
Fleet	Replace No. 32 with a New Dump Spreader				381,000					381,000	
Fleet	Replace Street Sweeper				100,000	100,000	100,000	100,000		400,000	
Fleet	Replace No. 61 Trackless with New Trackless Tractor				225,000					225,000	
Fleet	Replace Trailer Chipper					85,000				85,000	
Fleet	Replace No. 59 with a New Dump/Spreader						400,000			400,000	



TOWN OF OXFORD
CAPITAL PLAN FY26-FY31

Department/ Location	Project Title	Source	FY26	FY26	FY27	FY28	FY29	FY30	FY31	Six Year Total
Fleet	Purchase/lease new mini-excavator						150,000			150,000
Fleet	Replace John Deere Cemetery Tractor w/ New Tractor							66,000		66,000
Fleet	Replace DPW Garage Forklift							44,000		44,000
Fleet	Replace Truck 30 with New F250								98,000	98,000
Fleet	Replace DPW Admin Vehicle with new EV SUV								48,000	48,000
Parks & Cemetery	Replacement of Mowers		25,000	# 7,000		34,000		36,000		102,030
Parks & Cemetery	Ruel Field Paving			32,000		388,000				420,000
Parks & Cemetery	Ruel Field Accessible Parking		30,000							30,000
Parks & Cemetery	Ruel Field Improvements		29,000	25,000						54,000
Parks & Cemetery	Replace Ruel Field Lighting				40,000	400,000				440,000
Parks & Cemetery	Carbuncle Splash Pad Resurfacing					42,000				42,000
TOTAL Department of Public Works			712,000	1,793,000	2,360,000	1,731,000	1,480,000	1,196,000	646,000	9,918,030
EMS/Fire Department										
EMS/Fire Police	Emergency Radio Dispatch Communications Upgrade		500,000							500,000
EMS/Fire	Replace Water Tender 1			750,000						750,000
EMS/Fire	Replace Car 10		85,000							85,000
EMS/Fire	Station 2 Improvements				2,000,000					2,000,000
EMS/Fire	Replace Ambulance 3	RRFA				500,000				500,000
EMS/Fire	Replace Ambulance 4	RRFA					500,000			500,000
EMS/Fire	Replace Ladder 2						2,000,000			2,000,000
EMS/Fire	Replace Engine 2							900,000		900,000
EMS/Fire	Replace Tower 1								2,500,000	2,500,000
TOTAL EMS/Fire Department			585,000	750,000	2,000,000	500,000	2,500,000	900,000	2,500,000	9,735,000
Town Hall										
TOTAL Town Hall			-	-	-	-	-	-	-	-
Police Department										
Police	Equipment upgrades			33,833	33,833	33,833	33,833	-	-	135,332
TOTAL Police Department			-	33,833	33,833	33,833	33,833	-	-	135,332
School Department										
Greenbriar	Tennis Court Upgrades		87,120							87,120
OMS	Science Lab Furniture	School Funds	60,000							60,000
Chaffee	Flooring Replacement	School Funds	63,286		63,286					126,572
OHS	Baseball & Softball Digouts	School Funds			100,000					100,000
OHS	Auditorium Upgrades				150,000					150,000
OHS	Backstop for Softball Field					125,000				125,000
Barton	Flooring Replacement					63,286		63,286		126,572
Barton	Pave overflow lot							70,000		70,000
Chaffee/Barton	Refinish Gym Floors							143,000		143,000
OHS	Music Room & Media Center Carpeting	School Funds						40,517		40,517
Chaffee	Repave Parking Lot								230,000	230,000
District	Fleet Replacement							60,000		60,000
Chaffee/Barton	Repaint Chimneys (DUPLICATE) See also Building Improvement Fund	School Funds							37,120	37,120
OHS	Football Field feasibility (Turf field)								60,000	60,000
TOTAL School Department			210,406	-	313,286	188,286	316,803	290,000	97,120	1,415,901
Oxford Community Center										
OCC	Ceiling Repairs and Painting		32,000	(250)						31,750
OCC	Main Level and Fitness Area Flooring		33,000		19,000					52,000



TOWN OF OXFORD
CAPITAL PLAN FY26-FY31

Department/ Location	Project Title	Source	FY26	FY26	FY27	FY28	FY29	FY30	FY31	Six Year Total
OCC	Carbuncle Pond Water Quality Study		-							-
OCC	Gymnasium Renovation		-		118,000	22,000				140,000
OCC	Basement Level Restroom Improvements					TBD	TBD			-
TOTAL OCC			65,000	(250)	137,000	22,000	-	-	-	223,750
MISC										
Townwide	French River Multi-Modal Trail		-		300,000	350,000	600,000	TBD	TBD	1,250,000
Cable Access	Playback Server Replacement	PEG Funds	-					50,000		50,000
TOTAL Town Manager Selectmen			-		300,000	350,000	600,000	50,000	-	1,300,000
GENERAL FUND TOTAL			1,918,156	2,765,833	6,409,119	4,336,619	5,912,636	2,886,000	4,868,120	29,255,513
ENTERPRISE FUNDS										
Sewer Enterprise										
DPW/Sewer	Sewer Pump Station Repairs		50,000				500,000			550,000
TOTAL Sewer Enterprise			50,000		-	-	500,000	-		550,000
GRAND TOTAL			1,968,156.00							



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, 2025 is projected to be \$3,270,000.

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, 2025 is projected to be \$620,000.

The following is the computation of the legal debt limit as of June 30, 2025:

2024 Final Equalized Valuation		\$ 2,263,065,900
Debt Limit: 5% of EQV		\$ 113,153,295
Total Debt Outstanding:	\$ 3,865,000	
Less: Debt Outside Limit	\$ (1,534,072)	\$ (2,330,928)
Inside Debt Limit Borrowing		
Capacity at June 30, 2025		\$ 110,822,367

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 FY26, 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	FY26 Principal & Interest
General Fund Debt				
2008	Police Station	4,250,000	2028	\$ 334,688
2012	Middle School Roof	2,500,000	2033	\$ 157,040
2012	Community Center Renovations	1,000,000	2033	\$ 60,400
2014	Middle School HVAC Impr.	1,200,000	2035	\$ 78,256
2014	Memorial Hall Clock Tower Rest.	200,000	2035	\$ 12,913
2014	Gas Conversions	350,000	2035	\$ 19,369
Sewer Enterprise Debt				
2008	Beverly Street Sewer	175,000	2028	\$ 9,748
2012	Thayer Sewer Improvements	375,000	2033	\$ 24,160
2017	Leicester Street Sewer	220,000	2035	\$ 12,913
Water Enterprise Debt				
2008	Water Tank	230,000	2028	\$ 12,812
2014	Water Company Purchase	932,100	2030	\$ 68,100

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 \$435,000 which breaks down to approximately 5.2%. 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 9 of 10	90,000	30,000	4,680
Clock Tower - Payment 9 of 10	98,100	32,700	5,101
Library - Payment 9 of 10	42,000	14,000	2,184
Bathhouse - Payment 8 of 10	120,000	30,000	6,240
OHS Roof & Bleachers - Payment 8 of 10	240,000	60,000	12,480
Streetlights - Payment 7 of 10	148,000	29,600	7,696
Sacarrappa Bridge - Payment 6 of 9	440,000	90,000	22,880
Fire Truck -4 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	1,000,000	5,700,000
School Repairs	10/4/2023	10,000,000		10,000,000

General Discussion

It is worthy to note that with a potential capacity for \$110 million in debt, Oxford's debt burden is extremely low at less than 10% of that threshold. It is more often the case, that Cities and Towns are almost hitting their debt ceiling given the costs to construct public buildings. This can be a cause of fiscal stress and should be managed through staggering capital expenditures within a Capital Plan and taking into consideration the timing of existing debt that will be paid off.

Oxford's lack of debt could actually cause future stress on the budget if large infrastructure projects are needed and cannot be funded with one-time money or debt exclusions. Additional debt funded by the general fund would result in less for other departments, and, ultimately, a reduction in services to the residents.



Combined Debt Service

	WITHIN STATUTORY LIMIT				OUTSIDE STATUTORY LIMIT		
	Principal	Interest	Total		Principal	Interest	Total
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	-	-	-		-	-	-
	\$ 2,330,928	\$ 284,988	\$ 2,615,916		\$ 1,534,072	\$ 170,615	\$ 1,704,687

TOTAL COMBINED DEBT		
Principal	Interest	Total
670,000	120,398	790,398
685,000	97,659	782,659
700,000	74,285	774,285
355,000	49,699	404,699
355,000	39,950	394,950
300,000	30,825	330,825
300,000	22,525	322,525
300,000	13,763	313,763
100,000	4,875	104,875
100,000	1,625	101,625
-	-	-
\$ 3,865,000	\$ 455,603	\$ 4,320,603



Debt Maturity Schedule

Project	Issuance Date	Principal Payment	Maturity Periods	Original Loan	Balance 30-Jun-26	Interest 30-Jun-26
Police Station	8/1/08	295,000	2026	4,250,000	635,000	39,688
		Varies	2027-2028			
OCC improvements	8/15/12	50,000	2026-2033	1,000,000	350,000	10,400
Middle School HVAC improvements	10/15/14	60,000	2026-2030	1,200,000	565,000	18,256
		65,000	2031-2035			
Memorial Hall Clock Tower	10/15/14	10,000	2026-2035	200,000	90,000	2,913
Gas Conversions	10/15/14	15,000	2026-2035	350,000	135,000	4,369
Beverly Street Sewer	8/1/08	8,642	2026-2027	175,000	17,286	1,106
		8,644	2028			
Sewer Leicester Street	10/15/14	10,000	2026-2035	220,000	90,000	2,913
TOTAL INSIDE DEBT LIMIT				\$ 7,395,000	\$ 1,882,286	\$ 79,644
Middle School Roof	8/15/12	130,000	2026-2033	2,500,000	910,000	27,040
Thayer Sewer Improvements	8/15/12	20,000	2026-2033	375,000	140,000	4,160
Water Tank	8/1/08	11,358	2026-2027	230,000	22,714	1,454
		11,356	2028			
Water Company Purchase	10/15/14	60,000	2026-2030	932,100	240,000	8,100
TOTAL OUTSIDE LIMIT				\$ 4,037,100	\$ 1,312,714	\$ 40,754
TOTAL LONG TERM DEBT (PRINCIPAL)				\$ 11,432,100	\$ 3,195,000	\$ 120,398
DEBT AUTHORIZED/UNISSUED		AUTHORIZED	ISSUED	UNISSUED		
Purchase Water Co	5/11/1977	600,000	-	600,000		
Purchase Water Co	5/6/2019	6,700,000	1,000,000	5,700,000		
School Repairs	10/4/2023	10,000,000		10,000,000		
		\$ 17,300,000.00	\$1,000,000.00	\$ 16,300,000.00		



Appendices





Appendix 1 - Community Profile & Supplemental Statistical Data

General

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

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

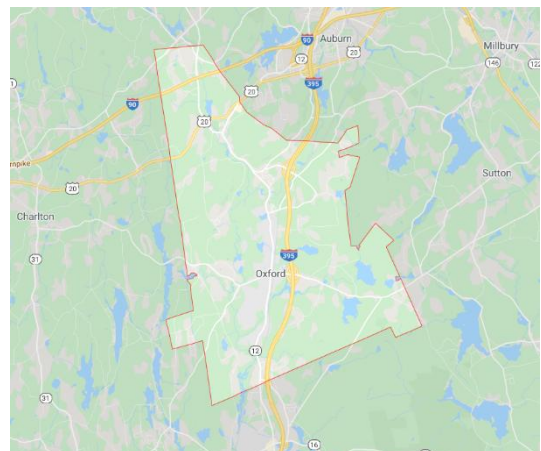
Government

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

Title	Name	Manner of Selection	Current Term Expires
Town Manager	Jennifer Callahan	Appointed	N/A
Selectman, Chairman	Mark T. Lee	Elected	ATE 2026
Selectman, Vice Chairman	John B. Eul, Jr.	Elected	ATE 2026
Selectman	Russell Rheault	Elected	ATE 2027
Selectman	David Cornacchioli	Elected	ATE 2028
Selectman	Joshua Boyda	Elected	ATE 2028

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 13,306 and an income per capita of \$38,302.¹ Approximately 90.5% of Oxford residents are white, .8% are Asian, 1.0% are black, 5.4% are Hispanic or Latino (who may be of any race) and about 2.3% are some other race. About 20.8% of the population are under the age of 18 and about 15.2% of the population are over the age of 65.² Currently it is estimated that Oxford has approximately 5,678 housing units³ and a density of 214.02 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 2024-2025 School Year is 1,458. The following table represents enrollment in the Oxford Public Schools by grade over a period of seven school years:

Actual School Enrollment 2016 -2025									
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Elementary (Preschool-5)	898	832	785	760	684	536	549	645	665
Middle (6-8)	423	421	442	409	372	400	384	385	385
Senior High (9-12)	417	432	412	403	402	530	504	463	408
TOTALS	1,738	1,685	1,639	1,572	1,458	1,466	1,437	1,493	1,458

SOURCE: MA Department of Elementary and Secondary Education.

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

Municipal Services

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

Transportation

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

¹ MA Department of Revenue Division of Local Services

² US Census Bureau American Factfinder

³ US Census Bureau 2020 Decennial Census



The Town also enjoys convenient access to the Massachusetts Turnpike (Interstate 90) and Interstate 290 in neighboring Auburn. Airports serving Oxford include Worcester Regional Airport, Logan International Airport in Boston, and TF Green Airport in Warwick, Rhode Island. These airports are approximately 12 miles, 50 miles, and 47 miles away, respectively.

Local Economy

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

Largest Employers	Number of Employees	NAICS Code
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	3314
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
Clara Barton School	20-49	6111
Curaleaf	20-49	4599
Dunkin'	20-49	7225
Mc Donald's	20-49	7225
Opticwave Communication Inc	20-49	5417
Optima Shipping	20-49	4885
Pratt Trucking	20-49	5621
R & F Fitness	20-49	7139
T & D Specialties	20-49	3327
Tauper Land Survey Inc	20-49	5413
Source: MA Department of Economic Research. Accessed 4/3/25		
* 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	100	\$51,234,686	2,419	\$1,629
Construction	65	\$9,102,607	431	\$1,626
Manufacturing	16	\$3,209,443	181	\$1,323
Service-Providing	361	\$39,934,637	3,240	\$948
Trade, Transportation and Utilities	82	\$14,724,592	1,501	\$754
Financial Activities	22	\$3,128,790	151	\$1,597
Professional and Business Services	49	\$5,662,163	245	\$1,775
Education and Health Services	139	\$5,315,224	519	\$788
Leisure and Hospitality	28	\$2,751,146	381	\$555
Other Services	30	\$1,413,070	134	\$811
Source: MA Department of Economic Research, Q3 2024				

Assessed Values by Class						
	2020	2021	2022	2023	2024	2025
Residential	\$1,160,752,429	\$1,227,732,023	\$1,309,249,094	\$1,633,180,176	\$1,734,619,765	\$1,892,060,580
Open Space	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$130,386,346	\$132,055,752	\$133,166,381	\$149,879,624	\$150,183,449	\$149,628,946
Industrial	\$113,457,900	\$113,376,200	\$113,105,500	\$150,410,500	\$159,091,000	\$159,348,500
Personal Property	\$73,276,000	\$65,737,500	\$73,973,700	\$77,616,900	\$79,169,400	\$82,347,700
Total	\$1,477,872,675	\$1,538,901,475	\$1,629,494,675	\$2,011,087,200	\$2,123,063,614	\$2,283,385,726

According to MA Department of Unemployment Assistance Economic Research Department data, as of April 2025, the Town had a total labor force of 7,529 people of which 7,112 were employed. Approximately 417 or 5.5%, 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	3,933,914	3,737,106	196,808	5.0
Oxford	7,529	7,112	417	5.5
Source: MA Department of Economic Research. April 2025 (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/DocumentCenter/View/105/Oxford-Financial-Policies-Final-PDF>



MARCH 2021

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INTRODUCTION

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

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

OBJECTIVES:

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

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



A. FINANCIAL MANAGEMENT POLICIES

A-1 Annual Budget Process

PURPOSE

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

APPLICABILITY

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

DEFINITIONS

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

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

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

POLICY

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

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



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

PROCEDURES

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

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

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

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



- The Town Manager’s budget message shall include, but not be limited to, the following:
 - An outline of the proposed financial policies of the Town for the ensuing fiscal year;
 - A description of the important features of the budget
 - A description of any major changes from the current year in financial policies, expenditures, and revenues, together with the reasons for such changes
 - A summary of the Town’s debt position
 - Other material the Town Manager deems appropriate
- The Finance Committee shall conduct one or more public 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 1st of the year following the assessment of the taxes – that the unpaid real property taxes be applied to that parcel's tax title account. Such certification shall be reported to the Finance Director/Town Accountant so that adjustments to property tax receivables and tax titles receivable can be made to the general ledger.

Interest, Fees, and License and Permit Denials, Suspensions and Revocations

All delinquent taxpayers are subject to charges, which the Treasurer will add to their accounts. These include interest accrued to the date of tax taking, advertising fees, certified mailing costs, legal fees, and all recording fees.

If a real or personal property tax remains unpaid by the end of the fiscal year following the year of levy, the Collector shall notify each department, board, commission, or division of the municipality that issues licenses and permits of the delinquent party, and such notification shall, pursuant to M.G.L. c. 40, § 57 and in accordance with Town By-Laws, serve as the basis for the denial, revocation, or suspension of any license or permit

Redemption or Foreclosure

At least once every year, the Treasurer shall review all tax title properties that are older than 180 days and do not have payment agreements or bankruptcy recordings.

From this list, the Treasurer shall identify at least the ten largest tax title accounts as potential candidates for foreclosure. Histories of the properties shall be compiled to determine their prior use and any potential liabilities that may arise from their histories. Upon completion of a review of the candidate properties, selected properties shall be referred to a tax title attorney to aggressively pursue foreclosure in Land Court.



The Treasurer, as manager of the service contract with the tax title attorney, will work with the attorney to prepare parcels in tax title status for foreclosure, by providing each Instrument of Taking. The attorney will research the tax title properties and will mail new collection enforcement letters to the taxpayers informing them of the initiation of foreclosure proceedings and the opportunity to preclude foreclosure by redeeming the property.

If a taxpayer or other party pays the outstanding amount on a tax title property, the Treasurer will prepare an Instrument of Redemption and file it at the Registry of Deeds, which removes the lien. Redemption can only be done prior to the property being foreclosed. If the obligation remains unpaid, the tax title attorney will proceed with foreclosure action in Land Court, possibly resulting in auctioning of the property.

In addition to Land Court foreclosure referrals, the Treasurer/Collector is responsible for completing foreclosures on any properties below the “Land of Low Value” threshold, which is annually updated each spring by the Division of Local Services (DLS).

REFERENCES

M.G.L. c. 60, § 6	M.G.L. c. 60, § 16	M.G.L. c. 60, § 50
M.G.L. c. 60, § 53	M.G.L. c. 60, § 54	M.G.L. c. 40, § 57
M.G.L. c. 60, § 61	M.G.L. c. 60, § 62	M.G.L. c. 60, § 62A
M.G.L. c. 60, § 63	M.G.L. c. 60, § 76	M.G.L. c. 60, § 77
M.G.L. c. 60, § 79	M.G.L. c. 60, § 80	M.G.L. c. 40, § 57

Oxford bylaws Chapter **53**, Section **3**: Denial or Revocation of License or Permit for Nonpayment of Local Taxes, Fees or Other Charges

DLS Best Practice: Enforcing Collections

DLS Informational Guideline Releases 05-208: Payment Agreements and Tax Receivable Assignments and Land of Low Value Foreclosure Valuation Limit updated annually

Massachusetts Collectors & Treasurers Association: Treasurer’s Manual and Collector’s Manual

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



A-10 Tax Rate Setting

PURPOSE

The culmination of the annual budget process in Massachusetts municipalities is the setting of the property tax rate(s). Actual tax bills cannot be issued until a Residential Factor is adopted by the Board of Selectmen and a tax rate(s) resulting from such factor is reviewed and approved by the Massachusetts Department of Revenue, Division of Local Services (DOR). Property taxes are the major component of the Town's revenue that supports the Town's annual operating budget. Ensuring the tax bills are issued timely is critical to the Town's financial health.

The purpose of this policy is to formalize the steps that lead to the issuance of tax bills and to identify the parties responsible for those steps.

APPLICABILITY

This policy applies to:

- The Town Manager - with critical support from the Finance Department including the Finance Director/Town Accountant, Treasurer Collector and Board of Assessors – with the responsibility to develop and recommend the annual operating budget;
- The Board of Selectmen given its responsibility to adopt a Residential Factor; and
- The Town Clerk given his/her responsibility to certify certain documents that must be submitted to the DOR to obtain approval of an annual tax rate.

DEFINITIONS

Residential Factor – A factor adopted by the Board of Selectmen based on the total amount of property taxes to be levied and the assessed valuation of property that determines the share of the levy to be borne by each of four classes of taxable property: residential, commercial, industrial and personal.

Tax Rate Recapitulation Sheet (Recap Sheet) – A series of worksheets developed by the Massachusetts Department of Revenue (DOR) that must be submitted annually by each Massachusetts municipality to the DOR to obtain its approval of a tax rate. It depicts the appropriations voted by Town Meeting for the annual operating budget and the revenues estimated to support the budget. It presents, among other things, the variables used to calculate the tax rate, the amount of property taxes to be levied and the property values established by the Board of Assessors; and, demonstrates that the budget is balanced as required by Massachusetts General Law and that the property taxes supporting the budget comply with the limits of Proposition 2½.

Tax Classification Hearing – Pursuant to Massachusetts General Law, a hearing held by the Board of Selectmen as part of the tax rate setting process to determine the Residential Factor: the percentage share of the tax levy that each class of property – residential, open space, industrial, commercial, personal - will bear.



Tax Levy Limit – Pursuant to Massachusetts General Law, the maximum property tax levy that can be billed in a given fiscal year which is a function of the prior year's levy limit, an increase in that limit of 2 ½ percent, an increase attributable to new growth (a function of the value of new construction in the prior year), and increases attributable to levy limit overrides, debt exclusions, and/or capital exclusions approved by town wide referendum.

POLICY

The steps culminating in the setting of an annual tax rate shall be coordinated by the Town Manager, or his/her designee(s).

The target date of the Board of Selectmen to adopt a Residential Factor shall be the 3rd Tuesday in October of each year but no later than November 30.

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

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

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

PROCEDURES

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

Adoption of a balanced budget

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



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

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

Preparation of the Tax Rate Recapitulation Sheet

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

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

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



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

REFERENCES

M.G.L. c. 40, § 56

M.G.L. c. 59, §§ 21C-21D

M.G.L. c. 59, § 23

Town of Oxford, Annual Budget Process policy

Department of Revenue, Division of Local Services Training Publications:

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

ADOPTED BY:

Jennifer Callahan, Town Manager

Katie McKenna, Finance Director/Town Accountant

DATE ADOPTED:

3/8/2021



Appendix 3 - Glossary of Common Budgetary Terms

Agency Fund

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

Appropriation

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

Arbitrage

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

Assessed Valuation

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

Audit

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

Balanced Budget

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

Bonds

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

Budget

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

Capital Budget

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

Capital Improvements Plan

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



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

CARES

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

Chapter 70 (School Aid)

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

Chapter 90 (Highway Funds)

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

Cherry Sheet

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

Debt Authorization

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

Debt Exclusion

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

Debt Limit

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

Debt Service

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

Encumbrance

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



Enterprise Funds

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

Expenditure

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

Fiduciary Funds

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

Fiscal Year

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

Free Cash

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

General Fund

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

GFOA

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

Levy

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

Levy Ceiling

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



Levy Limit

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

Local Aid

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

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

Local Receipts

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

NAICS

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

New Growth

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

OPEB

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

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

Operating Budget

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

Overlay Account

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

Overlay Surplus

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



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

Override

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

Payments in Lieu of Taxes (PILOT)

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

Personal Property

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

Proposition 2 ½

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

Real Property

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

Receipts

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

Reserve Fund

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

Retained Earnings

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

Revenues

All monies received by a governmental unit from any source.

Revolving Fund

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



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

Stabilization Fund

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

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

Tax Rate

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

Trust Fund

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

Unfunded Mandate

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

Warrant

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