TOWN MEETING WARRANT
INCLUDING THE
FISCAL YEAR 2023 BUDGET

ANNUAL TOWN MEETING
May 4, 2022, 7:00 p.m.
Oxford High School

OXFORD ANNUAL TOWN MEETING
May 4, 2022
FISCAL 2023 BUDGET AND TOWN MEETING WARRANT
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<u>ABOUT TOWN MEETING</u>

Town Meeting is the purest form of Democracy!

You are a legislator and the town meeting is the convening of the town's legislature. As in all other forms of government, Federal and State, the role of the legislature is to create laws and appropriate money. It is the executive branch, the Board of Selectmen, the School Committee and Town Manager's responsibility to spend the money according to the way it was voted and to enforce the laws.

As Town Meeting prepares to get underway, the first item that you should be familiar with is the ***warrant***. The ***warrant*** contains all of the individual items upon which you, as a legislator, will be asked to vote. The word ***warrant*** means to warn, and in this case, it refers to a warning to the inhabitants of the community that these items will be discussed and voted upon. The individual items which appear on the ***warrant*** are known as ***articles***. For example, Article I on the ***warrant*** is to hear any report of any Town officer or committee.

It is the responsibility of the Board of Selectmen, the chief executives of the town, to prepare the ***warrant*** and present the ***warrant articles***. The ***moderator*** is an independently elected town official. He acts much like the speaker of the legislature and his duties are to read the ***warrant articles*** and to generally control the parliamentary procedures of the meeting. All participants should speak directly to or through the ***moderator*** and not to one another. The ***moderator*** does not express views on ***articles;*** the role is one of referee rather than player. The Town Clerk's responsibility is to read the return of service and to ensure that the actions of the Town Meeting are recorded properly which dictates how the ***articles*** will be implemented. The return of service simply means that according to our charter, the meeting has been properly posted and the business before it has been advertised.

It is the Board of Selectmen's responsibility to present the budget and ***warrant articles***. To do this the chairman of the Board of Selectmen will make a motion after the ***moderator*** reads the ***article***. The motion is seconded by the vice-chairman. The ***moderator*** will then call for the recommendation of the Finance Committee. This committee is appointed by the ***moderator*** and their immediate responsibility is to act as a committee of the Town Meeting. Over the past several months they have been meeting with the Board of Selectmen, Town Manager, Finance Director, Department Heads and other officials to review all of the business which is included on the ***warrant*** and to make recommendations to the Town Meeting. The Finance Committee acts as a screening mechanism, by reviewing in detail, all of the ***articles*** on the ***warrant***. The Planning Board acts on all matters relating to the environment, such as zoning, subdivision control and planning and to issue a recommendation or report to Town Meeting before any vote is taken. Town Counsel's responsibility is to follow the proceedings to ensure that whatever action takes place is legal, including the main motion, amendments to motions, wording of ***articles*** and other legal questions that may arise. The Town Manager, who is the Chief Administrative Officer of the town, has assisted in the development of most of the ***articles*** that appear on the ***warrant***, including the budget. The Manager acts as a resource person and generally provides detailed information to Town Meeting.

<u>**Town Meeting Procedure**</u>

The following is an excerpt from the General Bylaws of the Town, Chapter 2, Sec. 3 through 12. These are general rules that the ***moderator*** follows when conducting the meetings.

Section 3. At any town meeting, one hundred (100) registered voters shall constitute a quorum, provided, however, that once the meeting has been called to order there shall be no minimum quorum required to conduct the business of the Town. A quorum of seventy-five (75) registered voters shall be required to reconvene any adjourned session of any such meeting.

Section 4. All main motions and amendments submitted for consideration of the town meeting shall be in writing if required by the Moderator. Every person speaking shall address the Moderator in a standing position if physically able. All voters wishing to address the meeting shall give his or her name and address for the Town Clerk's records when first being recognized.

Section 5. No person shall speak more than twice upon any question without first obtaining leave of the Moderator except for the correction of an error or to make an explanation, and not until others who have not spoken upon the question shall speak if they so desire.

Section 6. All motions to lay on the table or to take from the table shall be decided without debate and shall require a majority vote of the town meeting.

Section 7. The order of consideration of articles as printed in the warrant may be changed only by a four-fifths vote of the town meeting.

Section 8. No vote fixing the time for closing the ballot shall be reconsidered after such ballot has commenced, but it shall be in order to extend the period without reconsideration.

Section 9. No final vote shall be reconsidered unless the person moving the same shall have made a declaration of his intention to do so within one hour of actual meeting time after its adoption; and no final vote shall be reconsidered more than once at the same meeting unless ordered to by a two-thirds vote of the voters present and voting.

Section 10. No action shall be had at any special town meeting on the report of any committee previously chosen unless the same shall be specifically notified in the warrant calling such meeting.

Section 11. In all procedural matters, the town meeting shall follow the latest revised edition of <u>Town Meeting Time</u> *A Handbook of Parliamentary Law* written and published by the Massachusetts Moderators Association.

Section 12. Whenever a two-thirds vote is required by statute, such vote may be declared as such by the Moderator without a count and be recorded as such by the town clerk upon such declaration; provided, however, that seven (7) or more members of a town meeting may challenge such declaration, at which time a count shall be held.

Town Meeting Terminology

The following is a list of terms that you should be familiar with when participating at Town Meeting. They are taken generally from Town Meeting Time *A Handbook of Parliamentary Law* by Johnson, Trustman, and Wadsworth

1. ***Main Motion:*** A motion made to bring before the Town Meeting for its approval for certain action. It is made by a member obtaining the floor from the Moderator and saying: "I move that ...." and then stating the proposed action.

2. ***Second the Motion:*** Someone else agrees to place the issue before the Town Meeting. In either case, it does not mean that the person making the motion or seconding it agrees with the article. It simply gets the issue on the floor for debate.

3. ***"Move the Question:"*** A motion which shuts off further debate and further amendment. It is not debatable and requires a 2/3 vote.

4. ***"To Lay on the Table:"*** A motion which can lay aside a particular matter before the meeting temporarily or permanently in order to give way for more urgent business.

6. ***Postpone Indefinitely:*** A motion which in effect kills the motion before the body, if it is adopted. It usually takes the form: "I move that Article … be postponed indefinitely"

7. ***Point of Order:*** A point of clarification is a question of order and is raised when there is an alleged violation of the rules.

8. ***Point of Information:*** Used when it is desired to ask a question on the merits or contents of the motion.

9. ***Reconsideration:*** A motion which returns before the body a motion previously voted upon.

Thank you for your participation in Town Meeting!

Respectfully,
Russell C. Rheault
Town Moderator

RECEIVED
2022 APR 15 AM 11:15
OFFICE OF THE TOWN CLERK
OXFORD, MA

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF OXFORD
ANNUAL TOWN MEETING WARRANT

WORCESTER, SS.

To either of the Constables of the Town of Oxford in the County of Worcester **GREETING.**

ANNUAL TOWN MEETING WARRANT

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in Town affairs to meet at the Oxford High School, 100 Carbuncle Drive in said Oxford on **Wednesday, May 4, 2022 at 7:00 p.m.**, then and there to act on the following articles:

ARTICLE 1. To hear the reports of any Town Officers or Committees.

ARTICLE 2. To see if the Town will vote to raise by taxation or transfer from available funds and appropriate a sum of money to pay unpaid bills of a prior fiscal year; or act thereon.

Sponsored by the Town Manager

ARTICLE 3. To see if the Town will vote to transfer from available funds and appropriate a sum of money to meet the State's share of the cost for Town roadway maintenance and repair, such amount to be reimbursed by the Commonwealth of Massachusetts as State Highway Aid (Fiscal Year 2023 Chapter 90 Apportionment); or act thereon.

Sponsored by the Town Manager

ARTICLE 4. To see if the Town will vote pursuant to Massachusetts General Laws Chapter 44, §53E 1/2 to establish the Fiscal Year 2023 spending limits for the following revolving funds established in the Oxford General By-Laws CHAPTER SEVENTY-THREE, Revolving Funds, as follows:

Wiring Inspector Fees: Fifty Thousand Dollars ($50,000.00)

Plumbing Inspector Fees: Twenty-Five Thousand Dollars ($25,000.00)

Gas Inspector Fees: Twenty Thousand Dollars ($20,000.00)

Building Inspector Fees: Seventy Thousand Dollars ($70,000.00)

Sealer of Weights and Measures: Ten Thousand Dollars ($10,000.00)

Utilities: Four Hundred Thousand Dollars ($400,000.00)

Animal Control: Fifty Thousand Dollars ($50,000.00)

Board of Health: Sixty Thousand Dollars ($60,000.00)

or act thereon.
Sponsored by the Town Manager

ARTICLE 5. To see if the Town will vote to raise by taxation or transfer from available funds and appropriate a sum of money to the Compensated Absence Fund; or act thereon.

Sponsored by the Town Manager

ARTICLE 6. To see if the Town will vote to raise by taxation or transfer from available funds and appropriate a sum of money to the Stabilization Fund, for Fiscal Year 2023; or act thereon.

Sponsored by the Town Manager

ARTICLE 7. To see if the Town will vote to raise by taxation or transfer from available funds and appropriate a sum of money to the Other Post Employment Benefits (OPEB) Liability Trust Fund, for Fiscal Year 2023; or act thereon.

Sponsored by the Town Manager

ARTICLE 8. To see if the Town will vote to transfer from available funds and appropriate a sum of money for the purpose of conducting a full statistical revaluation to meet the constitutional and statutory requirement that assessments are at full and fair cash valuation at least as often as every fifth year, any vote under this article to take effect upon adoption; or act thereon.

Sponsored by the Town Manager

ARTICLE 9. To see if the Town will vote to transfer a sum of money from the Ambulance Receipts Reserved for Appropriation Fund and appropriate said amount to the Fire/EMS Fiscal Year 2022 Operational Budget; any vote under this article to take effect forthwith upon its adoption; or act thereon.

Sponsored by the Town Manager

ARTICLE 10. To determine what sums of money the Town will raise by taxation or transfer from available funds and appropriate to defray charges and expenses of the Town, including debt and interest, for the fiscal year beginning July 1, 2022 (Fiscal Year 2023); or act thereon.

Sponsored by the Town Manager

ARTICLE 11. To determine what sum of money the Town will vote to appropriate from the PEG Access and Cable Related Fund, established by a vote of the 2020 Annual Town Meeting, Article 13, as authorized by Massachusetts General Laws Chapter 44, §53F 3/4, as amended, to fund PEG access programming, as well as certain other municipal cable related expenses for Fiscal Year 2023; or act thereon.

Sponsored by the Town Manager

ARTICLE 12. To see if the Town will vote to raise by taxation or transfer from available funds or borrow and authorize the Town Treasurer, with the approval of the Board of Selectmen, to issue a note or notes and/or bond or bonds and appropriate a sum of money for the Capital Outlay Program for Fiscal Year 2023, including any incidental and related expenses; or act thereon.

Sponsored by the Town Manager

ARTICLE 13. To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for special legislation providing the positions of Patrolman, Sergeant, Lieutenant, and Chief after passage of the Act, not be subject to the Civil Service statute, as set forth below; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court which are within the scope of the general public objectives of the petition, and to authorize the Board of Selectmen to approve such amendments; or act thereon:

> AN ACT EXEMPTING THE POSITIONS OF PATROLMAN, SERGEANT, LIEUTENANT, AND CHIEF IN THE TOWN OF OXFORD FROM THE PROVISIONS OF THE CIVIL SERVICE LAW
>
> *Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same as follows:*
>
> Section 1. Notwithstanding any general or special law to the contrary, the positions of Patrolman, Sergeant, Lieutenant, and Chief in the Town of Oxford shall be exempt from the provisions of Chapter 31 of the Massachusetts General Laws and related regulations applicable thereto.
>
> Section 2. Section 1 of this act shall not impair the civil service status of the present employees of the Town of Oxford Police Department except for the purpose of promotion.
>
> Section 3. This act shall take effect upon its passage;

and vote to authorize the Board of Selectmen to petition the General Court for special legislation to amend the Town Charter to transfer the authority to appoint the police chief and all sworn members of the police department from the Board of Selectmen to the Town Manager, as set forth below; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court which are within the scope of the general public objectives of the petition, and to authorize the Board of Selectmen to approve such amendments; or act thereon:

Section 1. Section 3-3-1 of the Charter of the Town of Oxford, which is on file in the office of the archivist of the Commonwealth as provided in Section 12 of Chapter 43B of the General Laws, is hereby amended by striking "and (e) the Chief of Police and other police officers."

Section 2. Section 5-3-9 of said charter is hereby amended by re-lettering clause (h) as clause (i) and inserting as a new clause (h):- "the police chief and, upon the recommendation of the police chief, all other sworn members of the police department; and".

Section 3. Section 3 of Chapter 6 of said Charter is hereby amended by inserting Section 6-3-2, which reads, "There shall be a Police Department under the supervision of an office to be known as the chief of police. The chief of police shall have the authority, duties and responsibilities set forth in section 97A of Chapter 41 of the General Laws. Section 97 of Chapter 41 of the General Laws shall no longer apply.

Section 4. This act shall take effect upon its passage.

Sponsored by the Town Manager and Chief of Police

ARTICLE 14. To see if the Town will vote to amend the Oxford Zoning By-Law, CHAPTER XXIII: Marijuana Overlay District, Section 1.0, by deleting the struck-through text and inserting the bold underlined text as set forth below, for the purpose of expanding the boundaries of the Marijuana Overlay District, and to amend the Official Zoning Map of the Town of Oxford accordingly.

1.0 **ESTABLISHMENT**

The Marijuana Overlay District ("MOD") is established as an overlay district. The MOD shall extend along Route 20 a/k/a Southbridge Road, from the western line of the Route 56 a/k/a Leicester Street layout westerly to the western most property line of property depicted as Parcel A14 on Assessor's Map 09 a depth of 500 feet north of the northern line of the Route 20 layout, and from the western line of the Route 56 a/k/a Leicester Street layout westerly to the western most property lines of property depicted as Parcels B19 and B25 on Assessor's Map 10A a depth of ~~500~~ 550 feet south of the southern line of the Route 20 layout, **<u>and to include parcels along Route 20 a/k/a Southbridge Road identified as Parcel B09 on Assessor's Map 06A and Parcel B85.02 on Assessor's Map 08A, a portion of Parcel A03 on Assessor's Map 03 at a depth of 250 feet north of the northern line of the Route 20 layout, and a portion of Parcel B01 and Parcel B02 on Assessor's Map 08A, at a depth of 40 feet south of the southern line of the Route 20 layout</u>**. The MOD shall further include that parcel of property known as 425 Main Street and depicted as Parcel E14 on Assessors' Map 29A. The MOD is further shown on the Town zoning map on file with the Town Clerk.

Or act thereon.
Sponsored by the Planning Board

ARTICLE 15. To see if the Town will vote to amend the Official Zoning Map of the Town of Oxford to include in the General Business (GB) District, land currently in the R-3 Residential District, all land between the center line of Route 20 a/k/a Southbridge Road along the southern portion of the roadway between the French River and Turner Road by a distance of 75 feet, as depicted on a plan placed on file in the Office of the Town Clerk; or act thereon.

Sponsored by the Planning Board

ARTICLE 16. To see if the Town will vote to amend the Oxford Zoning By-Law, CHAPTER II, District Regulations, Section 2.3, Rules for Interpretation of District Boundaries, by deleting Section 2.3.7 in its entirety and inserting in place thereof the new Section 2.3.7:

2.3.7 Where district boundaries divide any lot, the regulations of the district which comprises the largest portion of the lot shall govern the entire lot, unless the Planning Board by special permit, permits the regulations governing any smaller portion of the lot to apply.

Or act thereon.
Sponsored by the Planning Board

ARTICLE 17. To see if the Town will vote to amend the Oxford Zoning By-Law to add CHAPTER XXVI "Large Scale Battery Energy Storage Systems" in the form set forth below, and further to amend CHAPTER VI, Industrial Districts to add the language in ***bold italics*** as set forth below for the purpose of adding the term "Large-Scale Battery Energy Storage Systems" to the use table of the chapter; or act thereon.

CHAPTER XXVI

Large Scale Battery Energy Storage Systems

1.0 PURPOSE

The purpose of this Chapter is to regulate the development of large-scale battery energy storage systems by providing standards for the placement, design, construction, operation, monitoring, modification, and removal of such systems that address public safety, minimize impacts on scenic, natural, and historic resources and to provide adequate financial assurance for the decommissioning of such systems.

2.0 APPLICABILITY

The requirements of this Chapter shall apply to all large-scale battery energy storage systems permitted, installed, or modified after the effective date of this By-Law, excluding general maintenance and repair. Modifications to, retrofits, or replacements of any existing system that increase the total battery energy storage system shall be subject to this Chapter. Large-scale battery storage systems shall be permitted in the Light Industrial Zoning District and Industrial District by special permit with site plan approval. Battery Energy Storage Systems as part of a solar energy system shall be permitted in accordance with G.L. c.40A, §3. The Planning Board shall be the Special Permit Granting Authority for this Chapter.

3.0 DEFINITIONS

Battery Energy Storage System (BESS): An energy storage system consisting of an array of batteries to provide electrical power during outages and supplement available resources during times of high demand. For the purposes of this definition, a BESS shall not be considered a Public Utility and Facility.

Energy Storage System: One or more devices, assembled, capable of storing energy to supply electrical energy at a future time to the local power loads, to the utility grid, or for grid support.

Large-Scale Battery Energy Storage System: A battery storage system with a total power of 5 MW/10 MWh or more.

4.0 GENERAL REQUIREMENTS

4.1 All large-scale battery energy storage systems shall require a special permit and site plan approval by the Planning Board prior to construction, installation, or modification as provided in this Chapter.

4.2 Projects within the jurisdiction of the Conservation Commission shall file a Notice of Intent, along with a Stormwater Management and Land Disturbance application with the Conservation Commission concurrently with the Planning Board's application.

4.3 If the project is not within the jurisdiction of the Conservation Commission, the Stormwater Management and Land Disturbance permit application must be filed with the Planning Board in conjunction with the special permit and site plan applications.

4.4 The construction, operation, and decommissioning of all large-scale battery storage electrical systems shall be consistent with all applicable local, state, and federal requirements, including but not limited to all applicable environmental, safety, construction, fire, and electrical requirements.

4.5 No construction, installation, or modification as provide in this Chapter shall start without first obtaining a building permit.

5.0 REQUIRED DOCUMENTS

In addition to the submission requirements for Site Plan Review and Special Permits in the Oxford Zoning By-Law, the applicant shall include the following documents as part of their submission to the Planning Board:

5.1 Plans and drawings of the system signed and stamped by a Professional Engineer licensed to practice in Massachusetts showing the proposed layout of the system, to include the Zoning district designation for the parcel(s) of land comprising the project site.

5.2 Technical specifications and design plan of the battery management system as well as the thermal runaway detection system, ventilation safety control plan, the fire detection, suppression, and control system, and the spill control and fire water containment plan.

5.3 A noise study to assess the impact of all noise sources generated from the project to abutting properties, and determine the appropriate layout, design, and control measures. The report should include details of assessment methods, summarize the results, and recommend the required outdoor as well as any indoor control measures. Furthermore, the report must be prepared by a qualified individual with experience in environmental acoustics.

5.4 The names, addresses, telephone numbers, and e-mail addresses of the following: the owner and applicant, as well as all co-proponents or property owners, if any; and of the proposed system installer and operator and agents authorized to act on their behalf, which information shall be updated within 30 days whenever the land changes ownership, a new installer is retained by the owner or applicant, or a new operator takes over operation of the system.

6.0 DESIGN & SITE STANDARDS

In addition to the standards for Special Permit and Site Plan Review in the Oxford Zoning Bylaw, the applicant shall adhere to the following standards and provide such information on the site plan:

6.1 Utility Lines. All on-site utility lines shall be placed underground to the extent feasible and as permitted by the serving utility.

6.2 Signage. The signage shall include the type of technology associated with the systems, any special hazards associated, the type of suppression system installed, and 24-hour emergency contact information. All information shall be clearly displayed on a light reflective surface. Clearly visible warning signs concerning voltage shall be placed at the base of all pad-mounted transformers and substations.

6.3 Lighting. Lighting of the systems shall be limited to that minimally required for safety and operational purposes and shall be reasonably shielded and downcast from abutting properties.

6.4 Vegetation and Tree-Cutting. Areas within ten (10) feet on each side of a system shall be cleared of combustible vegetation and other combustible growth. Single specimens of trees or shrubbery and cultivated ground covers such as green grass, ivy, succulents, or similar plants shall be exempt provided that they do not form a means of readily transmitting fire. Removal of trees should be minimized.

6.5 Noise. The 1-hour average noise generated from the systems, components, and associated ancillary equipment shall not exceed a noise level of 60 dBA as measured at the property line.

7.0 DECOMMISSIONING

As part of the applicant's submission to the Board, the applicant shall submit a decommissioning plan, to be implemented upon abandonment or in conjunction with removal from property. The plan shall include:

7.1 A narrative description of the activities to be accomplished, including who will perform that activity and at what point in time, for complete physical removal of all battery energy storage system components, structures, equipment, security barriers, and transmission lines from the property.

7.2 Disposal of all solid and hazardous waste in accordance with local, state, and federal regulations.

7.3 The anticipated life of the battery energy storage systems.

7.4 The estimated decommissioning costs and how said estimate was determined.

7.5 The method of ensuring that funds will be available for decommissioning and restoration.

7.6 The method by which the decommissioning cost will be kept current.

7.7 The manner in which the site will be restored, including a description of how any changes to the surrounding areas and other systems adjacent to the battery energy storage system, such as, but not limited to, structural elements, building penetrations, means of egress, and required fire detection suppression systems, will be protected during decommissioning and confirmed as being acceptable after the system is removed.

7.8 A listing of any contingencies for removing an intact operational energy storage system from service, and for removing an energy storage system from service that has been damaged by a fire or other event.

8.0 SURETY

The property owner or operator shall provide financial surety to the Planning Board for the removal of the battery energy storage system, in an amount and form acceptable to the Planning Board, for the period of the life of the facility, and shall include an escalator for inflation during the term of such security. All costs of the financial surety shall be borne by the applicant. The surety shall be reviewed by the Board every ten (10) years, when a new entity takes over the operation of the system, or land changes ownership. The Board may require additional surety as needed.

9.0 OWNERSHIP CHANGE

If the owner of the battery energy storage system changes, or the owner of the property changes, the special permit shall remain in effect, provided that the successor owner or operator assumes in writing all the obligations of the special permit, site plan approval, and decommissioning plan. A new owner or operator of the battery energy storage system shall notify the Planning Board in writing of such change in ownership or operator within sixty (60) days of the change. The special permit shall be void if a new owner or operator fails to provide written notification to the Planning Board in the required timeframe. Reinstatement of a void special permit will be subject to the same review and approval processes for new applications.

10. ABANDONMENT

The battery energy storage system shall be considered abandoned when it ceases to operate consistently for more than twelve (12) months. The system shall be presumed abandoned if the owner and/or operator fails to respond affirmatively within thirty (30) days to a written inquiry from the Building Inspector as to the continued validity and operation of the system. If the owner or operator fails to comply with decommissioning upon any abandonment, the Town of Oxford, may, at its discretion, and utilize the available bond or surety for the removal of a system and restore the site in accordance with the decommissioning plan.

11.0 MODIFICATIONS

Proposed modification of an approved facility requires preliminary review by the Planning Board to determine if an amendment of the existing special permit and site plan approval is required. No building permit shall issue for such modification until such review is completed and further approvals are obtained as required.

12.0 SPECIAL PERMIT CRITERIA

The Planning Board may approve an application if the Board finds that the system complies with the Site Plan Review and Approval criteria in CHAPTER XIV and with the conditions for granting Special Permits in CHAPTER XV. Large-scale battery energy systems shall also satisfy the following additional criteria:

12.1 Environmental features of the site are protected, and surface runoff will not cause damage to surrounding properties or increase soil erosion and sedimentation of nearby streams and ponds.

12.2 The Planning Board may also impose conditions as it finds reasonably appropriate to safeguard the town or neighborhood including, but not limited to, screening, lighting, noise, fences, modification of the exterior appearance of electrical cabinets, battery storage systems, or other structures, limitation upon system size, and means of vehicular access or traffic features.

12.3 No occupancy permit shall be granted by the Building Commissioner, nor shall the site be energized or interconnected to the utility until the Planning Board has received, reviewed, and approved an as-built plan that demonstrates that the work proposed on the approved site plan, including all stormwater management components and associated off-site improvements, have been completed in accordance with the approved plan and certified same to the Building Commissioner.

12.4 The Planning Board may, in its discretion, approve an as-built plan upon provision of a proper bond, covenant, or third-party agreement to secure incomplete work where such work is not immediately necessary for lawful operation of the system without negative effect on public health and safety and surrounding properties.

12.5 The applicant shall make every effort to coordinate necessary surveying and finalization of the as-built plans and submission of required construction control documents prior to the conclusion of construction. Notwithstanding the above, a temporary occupancy permit may be granted with the approval of the Planning Board subject to conditions for completion of work imposed by the Board.

13. SEVERABILITY

If any provision of this By-Law is found to be invalid by a court of competent jurisdiction, the remainder of this By-Law shall not be affected but remain in full force. The invalidity of any provision of this By-Law shall not affect the validity of the remainder of the Oxford Zoning By-Law.

USES ALLOWED IN INDUSTRIAL DISTRICTS
TABLE III

ESTABLISHMENT	**DISTRICT** LI	I
"EXTRACTIVE" INDUSTRIES such as earth removal, quarries mining, etc.	S*	S*
"SMOKESTACK" INDUSTRIES large scale facilities such as steel mills, foundries, power generation, petroleum refineries, paper mills, saw mills, rock crushing, food processing, etc.	-	S*
"MANUFACTURING" INDUSTRIES		
Manufacturing Industries those firms that specialize in the conversion of refined raw materials into or the manufacture of products or components	-	P
Accessory Manufacturing Activities those conversion or manufacturing activities that are accessory to a primary function such as assembly, fabrication, or distribution of a product	P	P
"TRANSPORTATION" INDUSTRIES		
Freight and Trucking Terminals	-	S*
Wholesale Distribution Facilities	S*	P
Accessory Warehouse and Distribution	P	P
"ASSEMBLY & FABRICATION" INDUSTRIES		
Heavy products - those finished products that require rail or large truck transport such as automobiles, truck bodies, and construction components (structural members, precast concrete, etc.)	-	P
Light Products - those finished products that are more easily transported such as personal computers and related electronic products, plastic and light metal or glass products, and clothing or related products	P	P

	<u>OFFICE FACILITIES</u>		
	Accessory Offices	P	P
	Office Buildings for large users that generate primarily commuter rather than consumer traffic (e.g. an Insurance Company rather than an Insurance Agent, a medical research facility rather than a doctor's office)	P	-
	<u>"RECYCLING" INDUSTRIES</u>		
	Auto Wrecking, Junk and Scrap Establishments	S*	S*
	Recycling Centers for Plastic, Paper and Glass	S*	S*
	Hazardous Waste Facilities	-	S*
	Refuse Treatment and Disposal Facilities	-	S*
	<u>"MISCELLANEOUS" ACTIVITIES</u>		
	Retail Activities of Products Produced on Site	P	P
	Job Training and Vocational Services	P	P
	Churches	P	P
6/25/20	Large Scale Ground Mounted Solar Energy Systems	S*	S*
	Large Scale Battery Energy Storage Systems	***S****	***S****
10/19/94	All other non-residential uses found consistent with the Intent of this Chapter	S*	S*
5/5/21	<u>"COMMERCIAL" INDUSTRIES</u>		
	Hotels, Motels and Country Inns	S*	S*

Note: See Chapter XIV, Section 5.0, regarding Special Permit Process.

Or act thereon.
Sponsored by the Planning Board

ARTICLE 18. To see if the Town will vote to amend the Oxford General By-Laws, Chapter FORTY THREE, POND USE, by striking the language of Section 4 therein in its entirety and inserting in place thereof the following language:

Section 4. Violation of this By-law shall be subject to enforcement as follows:

1. Anyone who violates any provision of this By-Law shall be fined not less than fifty (50) dollars nor more than three-hundred (300) dollars for each offence. Each day that such violation or lack of compliance continues shall constitute a separate offense.
2. This By-Law may be enforced by Police Department, the Board of Selectmen or its designee, and the Conservation Commission or its designee through any lawful means in law or in equity including, but not limited to, non-criminal disposition pursuant to G.L. c. 40, §21D. In the event that enforcement is sought through non-criminal disposition,

fines shall be imposed as follows, with each day that such violation continues constituting a separate offense:

a. first offense, $50.00
b. second offense, $100.00
c. third and successive offenses, $300.00 each

Or act thereon.
Sponsored by the Conservation Agent

ARTICLE 19. To see if the Town will vote to accept the provisions of General Laws Chapter 40U, Sections 1 through 18, for the purpose of enabling the Town's code enforcement officers to effectively enforce the Town's by-laws and State Sanitary Code, 105 CMR 410, et seq. and to amend the Oxford General By-Laws CHAPTER SIXTEEN, BOARD OF health by inserting the following new section:

> Section 8. The Town has adopted Chapter 40U of the Massachusetts General Laws to address violations of the Town's By-Laws and State Sanitary Code, 105 CMR 410 et seq. Appeals of General Law Chapter 40U tickets shall be heard by the Town's Municipal Hearings Officer. Notwithstanding any other By-Law or local provision to the contrary, the schedule of fines for any General Law Chapter 40U ticket issued for a violation of State Sanitary Code shall be a minimum of Twenty-Five Dollars ($25.00) and shall not exceed the maximum of Five Hundred Dollars ($500.00). All fines may be paid in person at, or by mailing to, the Town of Oxford during normal business hours, by check or money order listing the address of the violation, and the violation number.

Or act thereon.
Sponsored by the Building Commissioner

ARTICLE 20. To see if the Town will vote to amend the general bylaws by repealing sections 7 and 11 of Chapter 2 of the general bylaws.

Sponsored by Citizen Petition

ARTICLE 21. To see if the Town will vote to amend the general bylaws by inserting a new chapter after CHAPTER TWO and renumbering later chapters accordingly:

CHAPTER THREE
Open Meetings

Section 1. In addition to the requirements of state law all open meetings of any division of the Town shall follow the requirements of this chapter.

Section 2. All Board of Selectmen meetings shall have on the agenda: An opportunity for each selectman to ask questions, comment, and call for items for the agenda of the next selectmen meeting; Any agenda item requested by any selectman in good faith; An opportunity for public comments.

Section 3. The agenda for all open meetings shall: Be provided on the town's website for at least 5 business days in advance of the public meeting and containing all topics to be discussed, except that if the town's website has a loss of service or the public meeting is called in an emergency then the agenda shall be provided on the town's website as early as possible; Provide an opportunity for public comments; Provide a means of remote viewing and remote participation by the public.

Section 4. All open meetings shall be video recorded, and the recording made publicly available on the internet on either the town's website or a publicly accessible platform within 2 business days following the open meeting.

Sponsored by Citizen Petition

And you are directed to serve this Warrant, by posting up attested copies thereof at the Post Office on the Plains, the Post Office in North Oxford, Memorial Hall, Huguenot Steamer No. 2 and the Post Office in Rochdale in said Town, seven days at least before the time of said meeting.

HEREOF FAIL NOT, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting.

Given under our hands this 12th day of April, 2022.

______________________)

______________________)

Norman J LeBlanc Jr.)

______________________)

SELECTMEN OF OXFORD

WORCESTER, SS.

PURSUANT TO THE WITHIN WARRANT, I have notified and warned the inhabitants of the Town of Oxford by posting up attested copies of the same at the Post Office on the Plains, the Post Office in North Oxford, Memorial Hall, Huguenot Steamer No. 2 and the Post Office in Rochdale seven days before the date of the meeting, as within directed.

Stephen Lapomardo
Constable of Oxford

A true copy, ATTEST:

Date: 4-19-2022

Explanations of Articles
May 4, 2022 Annual Town Meeting

Article 1. **<u>Reports</u>:** To hear any report of any Town Officer or Committee.

Article 2. **<u>Prior Year Bills</u>:** This is a standard article that is used as a placeholder should there be any outstanding bills from a prior Fiscal Year. **This is a Housekeeping Article. Any vote to approve the payment of an outstanding invoice requires a 4/5 vote.**

Article 3. **<u>State Highway Aid/Chapter 90</u>:** This is a recurring article wherein the Town Meeting is required to appropriate State Highway Aid so that the funds can be spent on roadway improvements. The Commonwealth of Massachusetts reimburses these funds through the so-called Chapter 90 disbursement. **This is a Housekeeping Article. The Town is receiving $501,458 in FY23 Chapter 90 funds.**

Article 4. **<u>Revolving Funds</u>:** In accordance with Massachusetts General Laws, the Town votes annually to establish spending limits from the revolving funds which have been established in our General By-law. **This is a Housekeeping Article.**

Article 5. **<u>Compensated Absence Fund</u>:** Massachusetts State Law allows municipalities to create this type of fund to save for future payments that employees are entitled to receive upon leaving Town employment (e.g. accrued vacation time). This reserve fund allows a municipality to better plan for employees departing from Town service. **The motion planned under this Article is a $50,000 transfer from Free Cash. As this is a transfer, there is no effect on the tax rate.**

Article 6. **<u>Stabilization Fund</u>:** The Stabilization Fund, also known as the “rainy day” fund, is designed to allow the Town to accumulate savings to defray costs for major capital projects and unexpected emergencies. Recently, a strategic Stabilization Funding Plan and Policy was created to ensure the Town continues on a pathway towards growing its savings at a steady pace to have adequate reserves available during difficult economic times and/or emergencies. **The motion planned under this Article is a $250,000 transfer from Free Cash. As this is a transfer, there is no effect on the tax rate.**

Article 7. **<u>FY 2023 Other Post Employment Benefits (OPEB) Funding</u>:** The OPEB Trust Committee has adopted a formal plan to fund its OPEB liability. This thirty (30) year plan incrementally increases the Town’s annual contributions to OPEB. Under this plan, funding for FY 23 will be in the amount of $65,000.00. The purpose of this article is to appropriate such funds. Employees of state and local governments may be compensated in a variety of forms in exchange for their services. The most common type of these post-employment benefits is a pension and health insurance. **The motion planned under this Article is a $65,000 transfer from Free Cash. As this is a transfer, there is no effect on the tax rate.**

Article 8. **<u>Full Statistical Revaluation</u>:** Every five years the Town is required carry out a reassessment program necessary to achieve full and fair cash value of all real and personal property. Once completed, the Massachusetts Bureau of Local Assessment (BLA) certifies the proposed values were derived utilizing a methodology based on generally accepted mass appraisal practices, are supported with current market evidence and are uniformly and equitably applied to all property data. This funding will be used to hire a consultant to ensure compliance with BLA’s re-certification. As this is a more akin to a “one-time” expenditure (occurs only every five years) it has not been included in the annual operating budget. As a “one-time” expenditure it is appropriate to fund with Free Cash which is a “one-time” funding source. **The motion planned under this Article is a $41,000 transfer from Free Cash. As this is a transfer, there is no effect on the tax rate.**

Article 9. **Ambulance Receipts Transfer:** In FY22 an unexpected repair was completed on one of the Town's ambulances. This resulted in a shortage in the FY22 Fire/EMS operating budget. This transfer from the "Ambulance Receipts Reserved for Appropriation Fund" will cover this operational shortage avoiding the need for a 30B transfer or appropriation from the Finance Committee Reserve Fund. **As this is a transfer from the ambulance receipts reserved for appropriation fund, there is no effect on the tax rate.**

Article 10. **Budget:** This article seeks Town Meeting approval to adopt the Fiscal Year 2023 Operational Budget. Please refer to the Fiscal Year 2023 Budget Recommendations located within this Town Meeting Warrant and Budget book for more detailed information.

Article 11. **PEG Programming:** At the 2020 Annual Town Meeting, a formal PEG Access and Cable Related Fund was established. Funds received from Town's licensing agreement with Spectrum (Charter Communications) are deposited into this Fund. This article will transfer $150,003 from that Fund to support the FY 2023 PEG Access Budget; inclusive of salaries, expenses, and capital expenditures. **No effect on the tax rate.**

Article 12. **Capital Outlay:** This article is the Fiscal Year 2023 Omnibus Capital Outlay article. This article seeks to invest in repairing and maintaining the Town's existing infrastructure and fund necessary equipment. Please refer to the Capital Improvement Program Fiscal Year 2023 located within this Town Meeting Warrant and Budget book for more detailed information.

Article 13. **Oxford Police Department:** This article will allow the Town to petition the Legislature to exempt Oxford from the provisions of Civil Service for the purposes of recruitment, promotion and selection of Police Officers and Police Department Superiors. Civil service was enacted by the Massachusetts Legislature in 1884 to protect hiring and discipline from patronage and political interference. Today, comprehensive policies and collective bargaining afford these protections. Removing Oxford from Civil Service allows for greater flexibility within the hiring and promotional process. Additionally, the Town can set guidelines not allowed under Civil Service such as higher education levels, can determine what hiring preferences to acknowledge, can offer its own examination process and have a more robust candidate pool. Current employees will retain their civil service status. There will be no changes to Civil Service unless and until action by the Legislature. This article also transfers the appointment authority of the Police Chief from the Board of Selectmen to the Town Manager. All other members of the Police Department will be appointed by the Town Manager with the recommendation of the Police Chief. Lastly, this article would incorporate the "strong chief" provisions under Massachusetts General Law Chapter 97A. This makes clear the Chief of Police has supervision over the Department and has the power to make regulations for the for the Department.

Article 14. **Marijuana Overlay District:** The Marijuana Overlay District was approved at the 2018 Annual Town Meeting. The purpose of that article was to provide for the placement of marijuana businesses in the Town in suitable locations and to minimize adverse impacts on adjacent properties, residential neighborhoods, and schools by regulating the siting and placement of such businesses. This article slightly expands the Overlay District to further accelerate economic development along the Route 20 corridor. More specifically, the extension would add 5 parcels from the corner of Route 20 and Route 56 to the French River Bridge on Route 20. In addition, this proposal extends the southern boundary along Route 20 by an additional 50' to clarify the district boundary for parcels along Pioneer Corporate Park (Pioneer Drive). **Requirement of a 2/3 Vote.**

Article 15. **Zoning Map Amendment:** This article changes the zoning of fourteen parcels along the southside of Route 20 from the French River Bridge to Turner Road from R-3 Residential to General Business. The proposed zoning district change measures 75 feet into those parcels which would be considered legal nonconforming. This allows the potential for commercial development with a Special Permit from the Planning Board with respect to district boundaries. The 2017 Master Plan encourages economic development to provide jobs, provide goods and services, and provide net tax revenue. Specifically, 69% of residents said Oxford should look at ways to encourage more business development along the Route 20 corridor (Section: 8.2 Guide Business Development, Page 65). **Requirement of a 2/3 Vote.**

Article 16. **Split Zoning:** This article simplifies the process for owners of parcels split by zoning districts (i.e. split between R-2 and G-B) may apply for a Special Permit from the Planning Board to permit the regulation of the smaller district to apply to the entire lot. **Requirement of a 2/3 Vote.**

Article 17. **Large Scale Battery Energy Storage Systems:** The purpose of this article is to regulate the development of large-scale battery energy storage systems by providing standards for the placement, design, construction, operation, monitoring, modification, and removal of such systems by adding a new Chapter to the Zoning By-Law. The new Chapter would also address public safety, impacts on natural and historic resources, and require adequate financial assurance for the decommissioning of such systems. The use would be permitted by Special Permit with Site Plan Review in the Light Industrial and Industrial Zoning Districts, and in accordance with G.L. c. 40A § 3. **Requirement of a 2/3 Vote.**

Article 18. **Conservation Commission:** The purpose of this article in to amend the Pond Use Chapter of the General By-Laws. This Chapter regulates certain activities on Carbuncle, Robinson, and Sacarrappa Ponds. Presently, violations of this Chapter are enforced by the Board of Selectman through fines up to $25. This article would allow enforcement of the Chapter by the Police Department, Board of Selectmen (or its designee), and Conservation Commission (or its designee) as opposed to solely the Board of Selectmen. Violations of the Chapter would be enforced by fines of not less than $50 and not more than $300. In the event enforcement is sought by non-criminal disposition, then fines would be $50 for the first offense, $100 for the second offense, and $300 for the third and successive offenses.

Article 19. **Adoption of Massachusetts General Law, Chapter 40U:** This article amends the Board of Health Chapter in the General By-Laws and adopts Chapter 40U of the Massachusetts General Laws. Chapter 40U allows municipalities to impose fines through an administrative hearing process and broadens municipal officials' ability to collect fines for state housing and sanitary code violations. The process for issuing citations under Chapter 40U is similar to the noncriminal disposition process. The Town would appoint a municipal hearing officer to hear appeals of issued fines for violations that would be set at a minimum of $25 and a maximum of $500.

Article 20. **Repeal of Certain Sections of the General By-Laws (Chapter 2, Sections 7 and 11):** Article submitted by Citizen Petition.

Article 21. **New Chapter Three of the General By-Laws:** Article submitted by Citizen Petition.

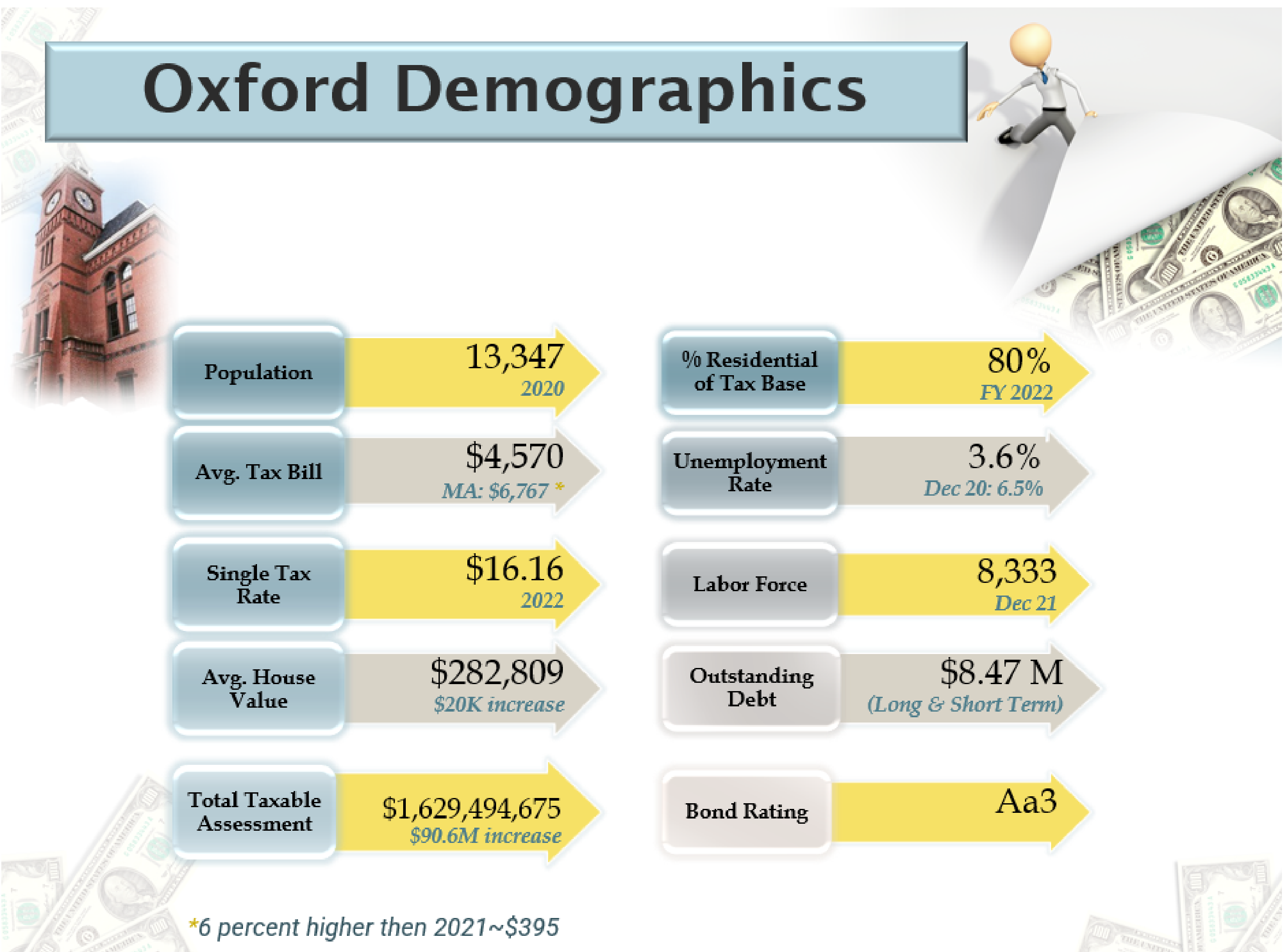
BUDGET OVERVIEW

If you are reading this, it means that you are interested in gaining a better understanding of Oxford's budget process as well as the budget document itself. The Annual Budget document is more than numbers on a page; it is a reflection of our values, priorities and goals as a community. The budget provides an itemized account of planned spending and establishes a priority of how funds are allocated between Town Departments and program areas.

Over the past several months many persons have been meeting and working diligently to develop the budget document that is before you today. In the Fall, Department Heads and the School Department began to formulate their budget requests. Additionally, the Finance Committee met with Departments regarding their capital requests. In early January, the School Department and Department Heads met with the Town Manager and Finance Director to explain and advocate for Town programs and needs. Also in January, the Governor filed his budget. Throughout the months of February and March, Department Heads began presenting their requests to the Finance Committee and the Town Manager presented the budget to the Board of Selectmen. In April, the Finance Committee held a hearing on the Capital Program and made their budget recommendations. This process brings us to today- the Annual Town Meeting!

In the following pages you will find additional information that will be helpful to you as you consider the budget that is before you. The first is the Town Manager's FY 2023 Budget Message. The Budget Message is the "birds-eye view" of the budget, highlighting the major goals and priorities that were key in the formulation of the budget. Following the Budget Message is a graphic representation of the Manager's FY2023 budget goals and priorities. Also contained within this section are additional graphics breaking down FY2023 revenues and expenditures, revenue history, stabilization fund history and the free cash trend. These graphics will help you to understand where Oxford has been and where it is going, as well as visualize trends. Up next is the detailed FY2023 Revenue Budget. This is followed by the Departmental-detail budget which includes the Departmental Requests, the Manager's Recommendations and the Finance Committee's approved recommendations. Next, you will find the Capital Improvement Program. Last, is a glossary of key budget-related terms which you may find helpful to glance at as the budget is discussed.

Below is a snapshot of important demographics that helped to guide the formulation of this year's budget.



TOWN OF OXFORD

Town Manager

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

FY 2023 BUDGET MESSAGE

March 16, 2022

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

In accordance with the Town Charter, I am pleased to present the proposed Fiscal Year 2023 Budget (FY 23) which incorporates current information regarding revenue projections as well as departmental and school expenditure requests. Over the last several months, I have worked collaboratively with all Departments, the Schools, Committees and Commissions to listen to their goals and objectives for the coming fiscal year, establish priorities and realize areas for improvement and growth. This $45.5 million balanced budget is the culmination of these discussions and administrative activities. The recommended increase to the operational budget from the previous fiscal year is 2.7%. Oxford's current Moody's rating is an Aa3, the fourth highest rating. This rating means the Town has a very strong capacity to meet its financial commitments.

As Town Manager, I remain focused on adopting and implementing best financial practices across all departments. Last year Oxford compiled its first comprehensive Financial Management & Operations Policies Manual after securing a $40,000 Community Compact Grant Award. In addition, the Town submitted its first all-inclusive Budget Document to the prestigious Government Finance Officers Association (GFOA) which presented Oxford with a "Distinguished Budget Presentation Award". We are honored to be recognized for our efforts to significantly increase budgetary transparency and produce a comprehensive budget with the objective of achieving benchmarks for exemplary financial management. This year, I have used the adopted Financial Management & Operations Policies and goals and objectives outlined in the GFOA document to guide and improve the budgetary process. Additionally, I continue to focus on the following major financial policy objectives:

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

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

Financial Forecasting

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

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

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

Budget Revenues

As part of our budgeted revenues, the tax levy for the fiscal year 2023 is determined to be $26,857,587 which includes new growth estimated at $225,000 along with a proposition 2 ½ allowable increase of $649,658 and excess levy capacity of $3,374. The tax levy is the revenue a community can raise through real and personal property taxes and is the largest source of revenue for the Town of Oxford at 60% of the total budgeted revenues. Local receipts have been conservatively estimated at $3.1 million which is 7% of budgeted revenues. Rounding out revenues is a $30,000 sewer transfer which is less than 1% of total revenues. Together these figures in addition to anticipated State Education and Local Aid create a total Revenue Budget of $45,496,629 from which to build an operational budget.

Although the Governor's Budget FY 2023 recommendations released in January represent the preliminary phases of the State's budget development process, Oxford's Financial Management Team uses such conservative figures to actually build the annual budget expectations and financial plan. Even at this preliminary stage, it appears Chapter 70 is anticipated to be slightly increased over FY 22 by $47,130 and Unrestricted State Aid is slated to be increased by $61,018. It is anticipated the District's overall tuition and special education transportation assessments will also increase by $60,547. This results in a projected total of $10,749,020 in state educational assistance for FY 23. Total State Aid is projected to be $13,784,346 which is 30.3% of Oxford's budgeted revenues. Although each year we are hopeful the Legislature may slightly increase these figures during upcoming budget deliberations, this budget is based on the conservative figures as proposed in the Governor's Budget.

Budget Expenditures

The proposed Budget Expenditures total $45,496,629 for the FY 23 Operating Budget. The largest percentage of funding requested (46%) is for both District and Regional Vocational School operations. Collaborating with Oxford School Department, this budget continues on a path for steady increased funding for the District and recommends an increase of $563,279 over last fiscal year. This represents an increase of 3% for a total school operational budget of $19,339,254. Despite declining enrollment trends across the Commonwealth, it continues to be important to provide the schools with the necessary support required to deliver quality public education services. Additionally, as part of a Regional Vocational School District, this budget supports the Bay Path School budget by recommending a $1,578,032 combined contribution for operations as well debt service for previous capital improvement. This funding recommendation represents a 5.5% ($82,005) increase from FY 2022.

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

Employee benefits remain an important and necessary expenditure within the annual budget. As Town Manager, I am pleased to be able to note health, property and liability insurance increases are once again nominal. The recommended funding for all associated employee benefit costs in the FY 23 budget is $7,971,462. Employee benefits costs represent 17.5% of total expenditures in the budget this year. The Town continues to be obligated to the Worcester Regional Contributory Retirement System (WRCRS) for an Unfunded Accrued Liability payment on an annual basis which for the upcoming fiscal year is a payment of $1,832,707. This payment comprises the majority of expenditures for the total of retirement appropriations recommended in the budget which is a combined total of $2,768,762. Despite being forced to change health insurance providers in FY 23, there is incredibly no increase to the Group Health Insurance budget line over last year which remains at $4,330,000. Collectively, there is a proposed 3.81% increase in funding of overall Employee Benefits from last fiscal year.

The Oxford Department of Public Works (DPW) provides the community, its visitors and all Town departments the highest quality public works, facilities, and essential services in a responsive, safe, efficient, and cost-effective manner. The DPW plans, constructs, and maintains the Town's infrastructure to support and enhance quality of life, public safety, environmental sustainability and economic growth. The Department consists of seven operating Divisions including the following: Administration/Engineering, Highway, Cemetery & Grounds, Fleet Maintenance, Sewer, Forestry, and Facilities Maintenance.

Because of the Department's encompassing scope of public service responsibilities, the budget represents 8.7% of overall proposed FY 23 Budget. I am recommending an increase in funding for a total appropriation of $3,524,437 which is a 5.61% increase over FY 22. This increase supports staff steps in accordance with the DPW Pay Plan. Additionally this budget includes lease payments for equipment vehicles, increase funds for contract snow removal, modest increase to the overtime account, an increase in the light equipment operations and seasonal help as well as facilities maintenance hours.

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

In terms of Human Services, our Senior Center is back in full swing following the pandemic. The Director, who was hired in a full-time capacity last year, has greatly increased programming and services and developed a comprehensive Senior Lunch Program which attracts “sell-out” crowds. By leveraging the State Senior Formula Assistance Grant, the Council on Aging budget has only increased slightly by $5,543 despite increasing the hours of the Director, Van Driver and Culinary Supervisor. The recommended FY 23 budget total for Senior Services is $183,535. There is also a recommended increase to the Veterans Services budget due to a regional services increase for the Veterans District and actual veterans’ beneficiary costs. The Veterans Agent’s budgeted hours were reduced to reflect actual hours worked. The total recommended budget for Veteran Services is $239,408 which is a 2.7% increase from the previous year.

Culture and Recreation Services includes operational expenditures associated with our public library, community center and recreational programs. The total recommended for the upcoming fiscal year is $807,352 which is a $56,489 increase from FY 22. Most of this increase is attributable to the continued restoration of hours in part-time library support staff Clerk and Page budget lines. Much like the Senior Center, there is a lot of increased activity through the Oxford Community Center as we emerge from the pandemic. The FY 23 budget calls for an increase to the Director’s house and a new part-time activities coordinator. In addition to personnel, the budget increases the children’s summer program and programmatic offerings overall. It is important to note that the OCC’s budget is strategically supplemented through Smolenski-Millette Trust Funds with $156,000 allocated in FY 22. The total operational budget recommended for Community Center is $290,869 which is a 8.3% increase from FY 22.

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

In terms of Debt Service, this budget provides for the financing of $830,000 in Maturing Debt costs along with $173,233 in Long Term Debt Interest. This budget also recommends an expenditure of $324,800 to address Short Term Debt costs with an additional recommendation of $70,000 to cover Short Term Interest payments. In general, Oxford has little debt issued relative to its overall capacity to borrow, as noted by our Financial Auditors. This means the Town is in a strong position to borrow for future needs when they arise. The Debt Service total for both long and short term debt is $1,398,033 which is up by $37,510 or 2.76% over last year. It is important to note one of the Town's long term debt projects will be ending this fiscal year and another in FY 2025, namely the Chaffee School Addition Project and Fire Truck Repair. Together these retired debt items have an annual combined payment of $315,000. This means the Town will be in an excellent position to think about any outstanding large capital projects that may require borrowing authorization in which the townspeople may want to consider to replace as these projects roll off the debt schedule. Particularly while interest rates for borrowing remain at record lows, it will behoove the Town to carefully consider how to leverage this opportunity to make continued improvements to its infrastructure through borrowing.

Building Reserves

A community's reserves are the bellwether of a municipality's overall financial stability and adaptability, particularly in the face of adverse economic trends or unforeseen emergencies. Reserve funds are critical implements in the municipal budgeting toolbox. They allow the Town to set money aside from the general fund for specific purposes. Not only do healthy reserve fund contributions improve municipal bond ratings, they also allow the Town to maintain stability during economic downturns. With the very recent uncertainty of the global economy, soaring gas prices and increasing inflation, it is more important than ever we continue to pad our reserves to ensure essential municipal services can withstand any state aid cuts or potential future recession.

Stabilization Funds are considered as the Town's "rainy day savings accounts" and are purposely set aside for emergencies, unforeseen needs or for major capital projects. The Department of Revenue recommends a town's stabilization fund be at least 5% of the total budget. This means that Oxford should have over $2 million in its stabilization funds. In the five fiscal years prior to my becoming Town Manager, Oxford's Stabilization Account averaged a concerning annual balance of approximately $230,000. Since becoming Town Manager, I have recommended an aggressive schedule of funding towards stabilization which stands as being 7.5 times greater in funding when compared to the amounts in fiscal years 2014-18. The appropriation of funds from stabilization accounts requires a two-thirds vote at Town Meeting. This is a higher public authorization threshold than typical appropriations and allows for a town to access funds should a destabilizing economic event befall the community.

In FY 21, our Financial Management Team established Oxford's first strategic Stabilization Funding Policy and Plan to ensure the Town continues on a pathway towards growing its savings at a steady pace to have adequate reserves available during difficult economic times. Adhering to this strategic funding policy, I recommend another sizable deposit of $250,000 into our Stabilization Fund to help bring reserves to $1,974,492 which is 4.3% of our operating budget. This FY 23 funding recommendation puts the Town on the path to achieve or exceed the 5% DOR benchmark in accordance with our goal of meeting this threshold by FY 2024. Additionally, in 2019 we established Oxford's first Capital Stabilization savings account. Transfers into this account typically occur at the Fall Town Meeting. The current balance in this account is $300,602. The balance in the stabilization account and capital stabilization account combined exceed the recommended 5% DOR benchmark.

Another key budget indicator, relative to a community's financial health, is the annual total of Certified Free Cash. The Department of Revenue recommends a municipality have a total certified free cash amount of between 3-5% of its annual operating budget. The term "free cash" refers to the amount of unexpended and/or unrestricted funds remaining from the previous fiscal year, including receipts in excess of estimates and unspent amounts in departmental line items. By using best financial practices and conservative measures, the Town has been able to have the Department of

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

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

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

Another important reserve fund is known as Other Post Employment Benefit (OPEB) Trust Fund. This fund is designed to cover post-employment benefits such as healthcare and life insurance costs. The current balance of the OPEB Fund is $5,591,414, but is subject to market performance. In 2019, we adopted an OPEB Funding Plan to ensure Oxford is on track to meet its OPEB liabilities. This strategic funding plan makes incremental yearly increases to the OPEB Trust Fund over a thirty year time period. In accordance with the Funding Plan, this FY 23 Budget proposes a contribution of $65,000. The Town's OPEB trust is funded at 9.3%. While this may sound like a small amount, Oxford is positioned relatively well compared to other Massachusetts communities where the statewide average is only 5.9%.

For the fourth year in a row, we are proposing to fund the Finance Committee Reserve Fund within the actual operational budget at $100,000 to have as an additional reserve resource for any unforeseen emergency situation should it arise. To better plan for unexpected employee departures, we propose to fund the Compensated Absence Fund with $50,000 in free cash to help maintain budget balance in the face of any unanticipated employee retirements or departures. This funding maintains a healthy cushion in this particular Fund.

Capital Programs & Grants

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

In this budget, it is recommended the Town follow its Five Year Capital Plan to the greatest extent possible. This means it will be important to continue to follow the Department of Revenue's recommendations to use one-time revenues, as opposed to the operational budget, in order to fund necessary building repairs, to make a major commitment to fixing our roads and bridges and to upgrade our information and departmental technologies. Certified Free Cash, as a one-time revenue source, is an important source for supporting capital project requests. With an anomalous level of free cash this year, we are able to do more in our capital budget than previously anticipated.

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

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

Since becoming your Town Manager, it has been a key objective to aggressively pursue one-time revenue sources, such as grants, legislative earmarks and beneficial financial agreements. Collectively, we have applied for over $19.5 Million in grant funds since the fall of 2018. We have been successful in securing many of these grants which has allowed the Town to tackle a multitude of projects outside of the operating budget. It is not uncommon for capital projects to be slated within the Five Year Plan and to simultaneously apply for grant funding for the same projects. One such grant endeavor is the McKinstry Pond Dam Rehabilitation. Although funded for $800,000 within this years' Capital Plan, the Town is also applying for a Dam and Seawall grant to fund this project. There are many more examples which speak to the dedication in which the management team aggressively seeks out alternative funding sources to make projects happen on a more timely capital planning schedule as well as to minimize potential costs to taxpayers. This collective grant prowess continues to result in an effective strategy in completing a record number of infrastructure projects.

Conclusion

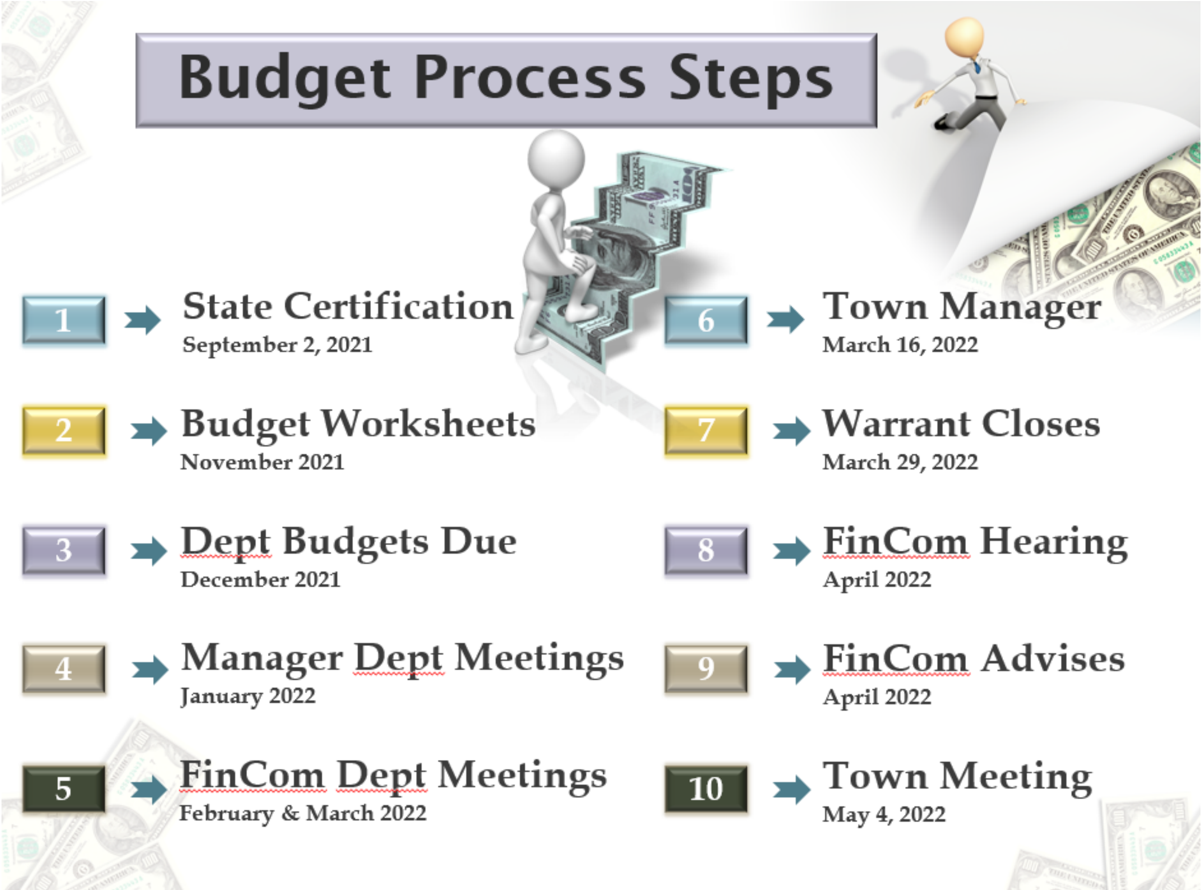
This budget message and accompanying overall budget is the culmination of hundreds of hours of collaboration between Town Department Heads, School Department, Finance Committee, Board of Selectmen and all other Boards, Committees and Commissions. Our collaborative approach to the budget process allows for the sharing of ideas and strategy which results in an improved outcome to provide essential resources that best serve the needs of the community.

This budget addresses the diverse and varied needs of our community, while being mindful of the financial position of Oxford's taxpayers. I would like to thank all of those who have assisted in this process. I look forward to working with the entire Oxford community as we finalize the FY 2023 budget to actualize our worthy public service goals and objectives. Onward Oxford!

Sincerely,

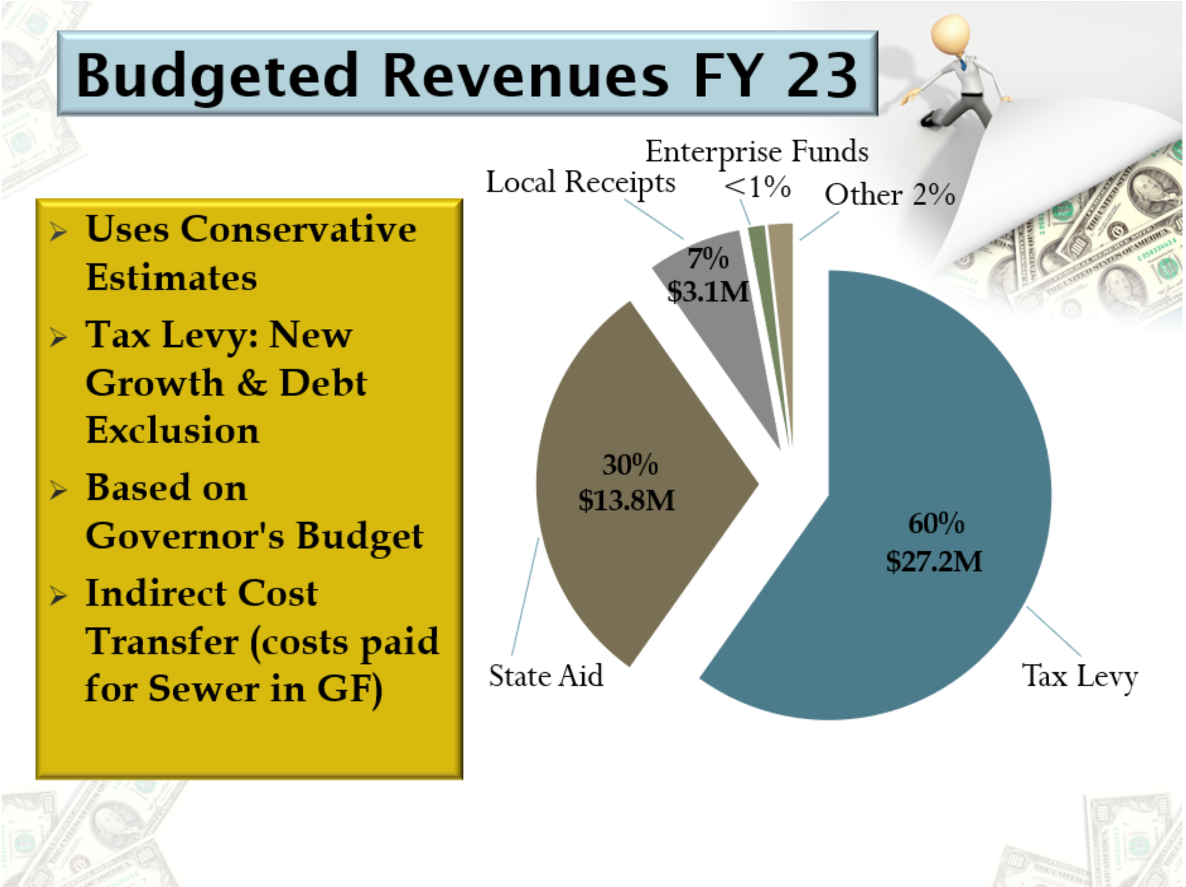
Jennifer M. Callahan
Town Manager

BUDGET PROCESS STEPS

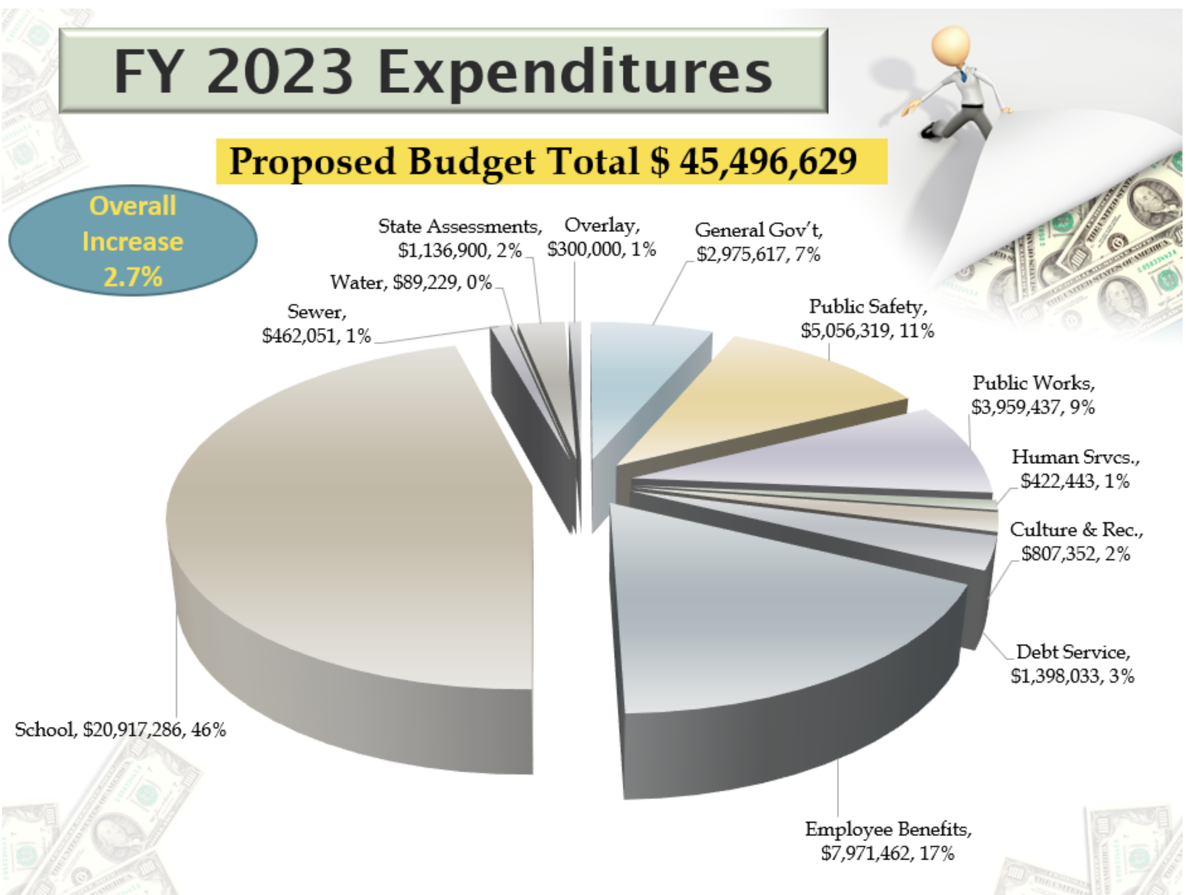


FISCAL YEAR 2023 BUDGET GOALS AND OBJECTIVES

FISCAL YEAR 2023 REVENUES



FISCAL YEAR 2023 EXPENDITURES



STATE AID REVENUES

State Aid Revenues FY 22

	FY21 (Final)	FY22 (Final)	FY23 (Gov)	Difference
Chapter 70	$10,566,894	$10,613,784	$10,660,914	$47,130
Unrestricted Gen Gov't Aid (UGGA)	$2,183,504	$2,259,927	$2,320,945	$61,018
Chapter 90 Highway	$510,422	$507,767	$501,458	($6,309)

Charter School Reimbursement more than doubles $140,913

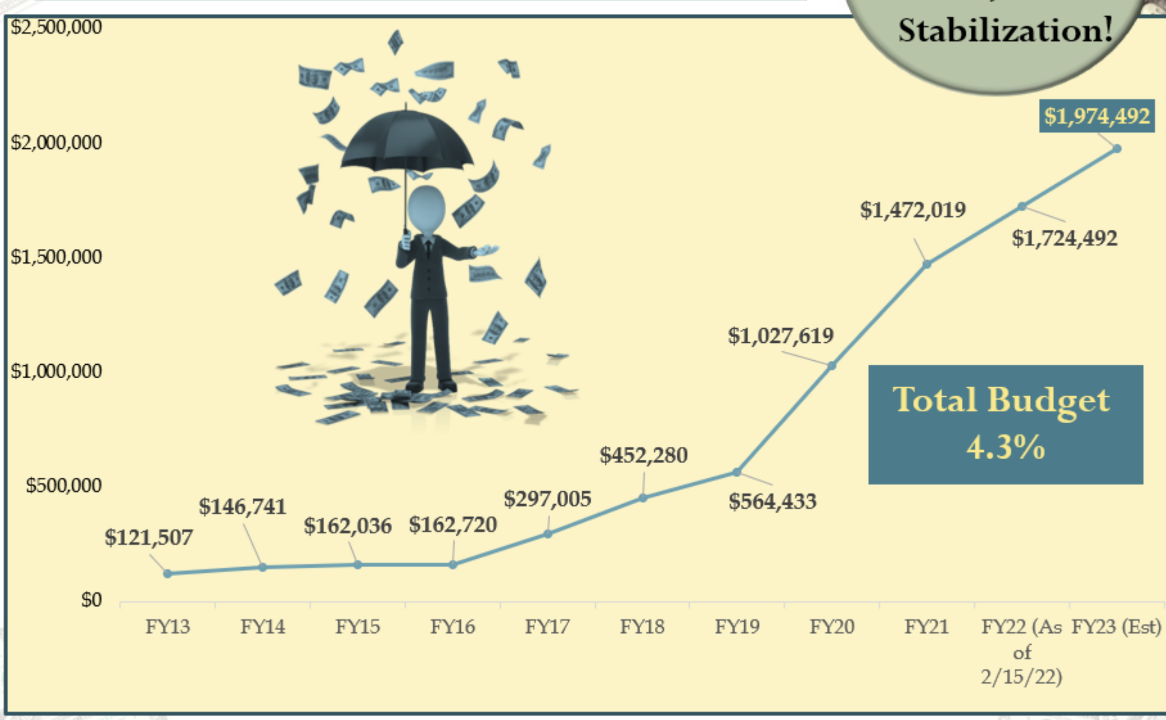
Pending FY 22 Added $100M Chapter 90

School Choice & Charter School Sending Tuition Remains High $917,824

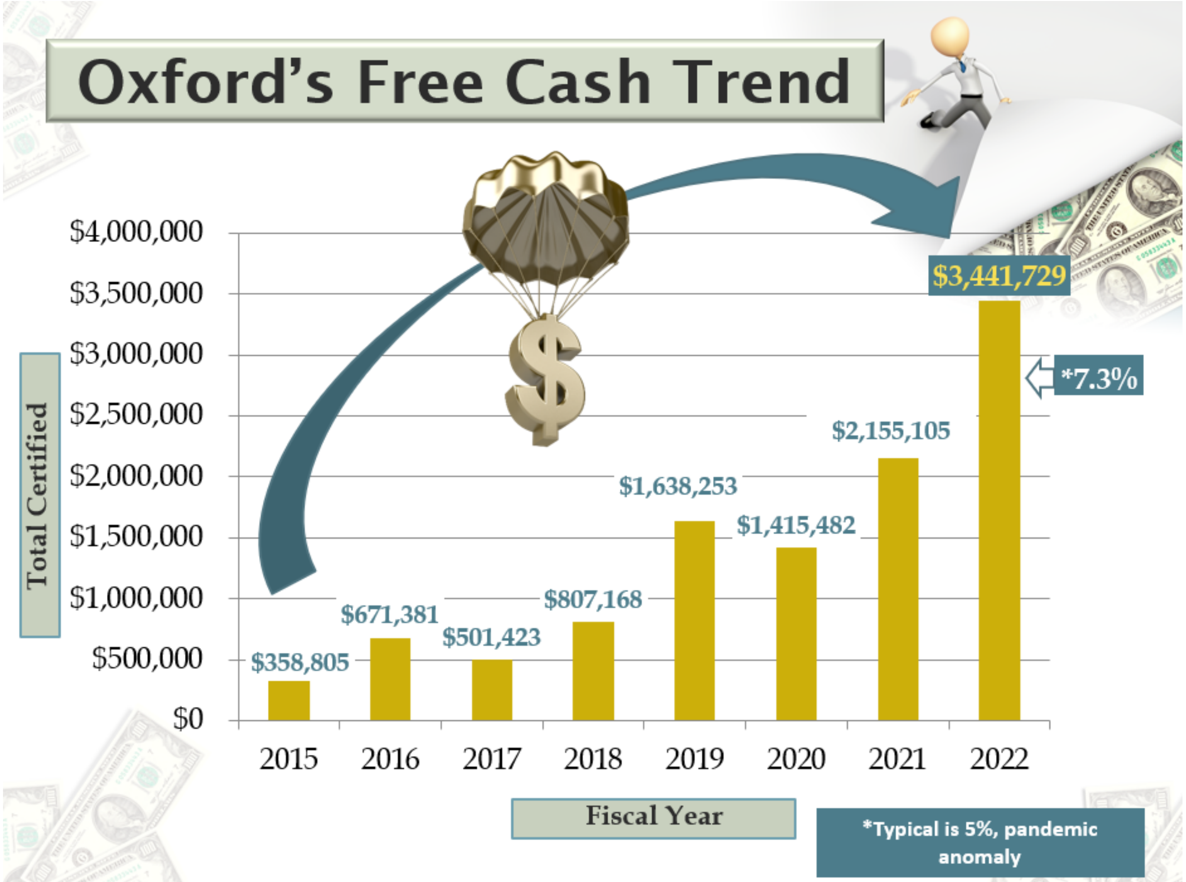
STABILIZATION FUND TREND

Oxford's Stabilization Fund Trend

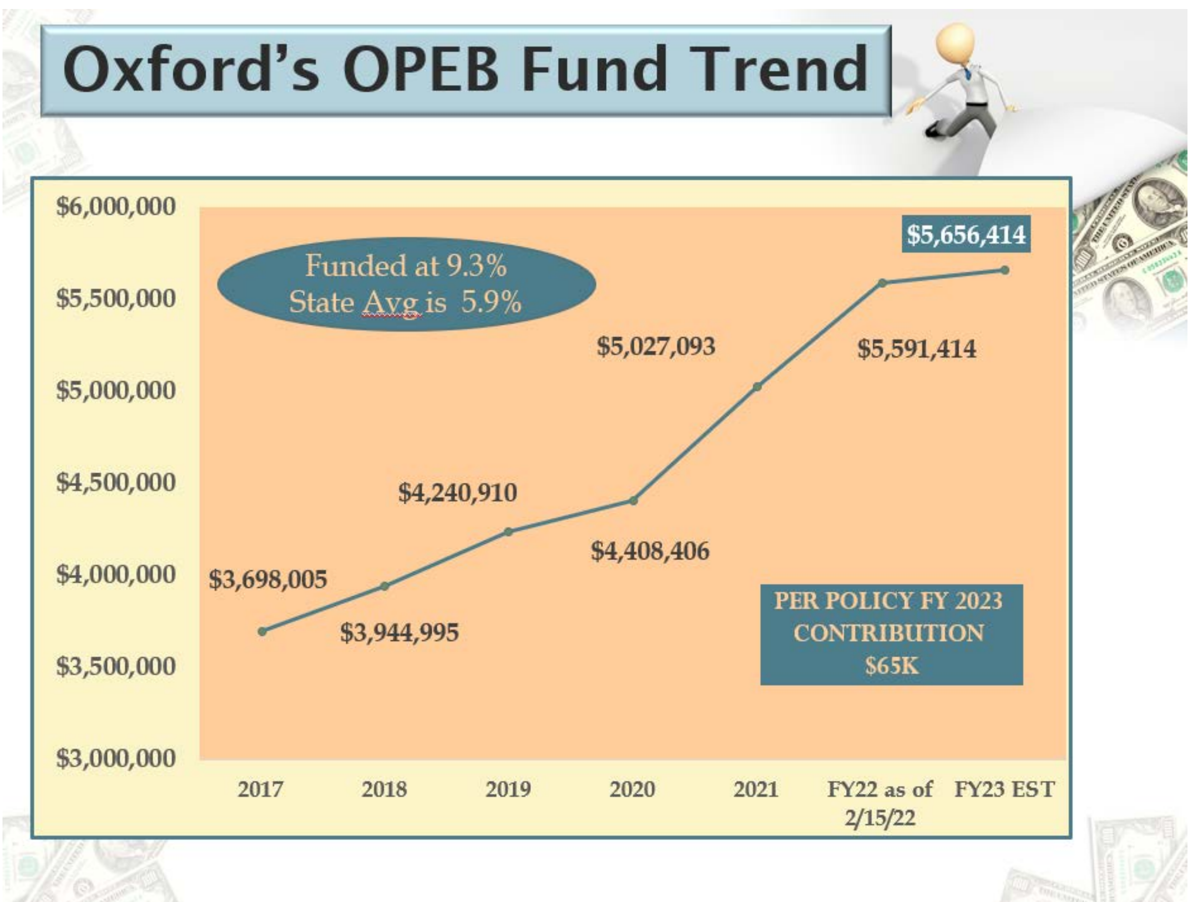
FY '23 Budget Adds $250,000 to Stabilization!



FREE CASH TREND



OPEB FUND TREND



FY23 Revenue Budget

REVENUES	FY22	FY23
TAXATION (RE/PP):		
Tax Levy	25,030,860	25,986,303
Prop 2-1/2 Allowable Increase	625,772	649,658
Excess Levy Reserve	(335)	(3,374)
New Growth	225,000	225,000
Capital Exclusion	0	0
Debt Exclusion	407,306	381,916
CHERRY SHEET-STATE AID:		
Chapter 70-State Education Aid	10,613,784	10,660,914
Charter Tuition Reimbursement	64,134	140,913
Unrestricted General Government Aid (aka Lottery)	2,259,927	2,320,945
Other Non-Offset State Aid	226,469	224,207
Other Offset State Aid	60,239	32,963
MSBA Reimbursement	404,404	404,404
LOCAL REVENUE:		
Local Estimated Receipts	2,845,000	3,081,500
Sewer Indirect Costs	31,000	30,000
Other Funding Sources to be appropriated	970,000	810,000
Enterprise Funds	537,326	551,280
TOTAL REVENUE	**44,300,886**	**45,496,629**
NON-APPROPRIATED EXPENSES:		
Allowance for Abatements/Exemptions (Overlay)	300,000	300,000
Overlay Deficits of Prior Year		
Educational/Library Offsets	60,239	32,963
State & County Charges (Add Mosquito Control FY24)	161,072	110,558
School Choice Sending Tuition	525,773	445,862
Charter School Sending Tuition	409,428	535,676
Special Ed Assessment	14,864	11,841
Total Non-Appropriated Expenses	**1,471,376**	**1,436,900**
TOTAL AVAILABLE FOR OPERATIONS	**42,829,510**	**44,059,729**
School OPERATIONAL BUDGET:		
School Operating Budget	18,775,975	19,339,254
SWCRSD (Bay Path)	1,333,047	1,416,532
SWCRSD (Bay Path-Debt Assessment)	162,980	161,500
TOTAL SWCRSD (Bay Path Assessment including Debt)	1,496,027	1,578,032
Total School Operational Budget	**20,272,002**	**20,917,286**
OPEB Funding	60,000	Free Cash
Stabilization Funding	Free Cash	Free Cash
Capital Projects-Road Reconstruction	500,000	Free Cash
Capital Projects-Building Improvements Funds	Free Cash	Free Cash
One Time Expenditures - Trees & PEG	n/a	n/a
Total Capital Projects, OPEB, and Stabilization	**560,000**	**0**
Amount Available for Non-School Operations	**21,997,508**	**23,142,443**
TOTAL EXPENDITURES	**44,300,886**	**45,496,629**

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
GENERAL GOVERNMENT		**% of Total Budget**	**7%**			
MODERATOR						
SALARIES						
MODERATOR	200	200	200	200	200	
TOTAL SALARIES	200	200	200	200	200	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	94	260	1,600	1,600	1,600	-
MODERATOR TOTAL	294	460	1,800	1,800	1,800	**1,800** *
SELECTMEN						
SALARIES						
BOARD OF SELECTMEN (4 @ 2,000)	8,000	4,400	12,000	8,000	8,000	
CHAIRMAN	2,500	1,100	3,500	2,500	2,500	
TOTAL SALARIES	95,982	6,746	15,500	10,500	10,500	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	15,065	10,860	29,150	31,150	28,150	-
SELECTMEN TOTAL	111,047	17,606	44,650	41,650	38,650	**38,650** *
TOWN MANAGER						
SALARIES						
TOTAL SALARIES	296,228	295,421	374,731	447,151	447,151	
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	31,868	19,569	40,960	42,960	36,960	
TOWN MANAGER TOTAL	328,096	314,990	415,691	490,111	484,111	**484,111** *
FINANCE COMMITTEE						
SALARIES						
TOTAL SALARIES	1,000	1,000	1,000	1,000	1,000	
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	245	35	100,300	100,300	100,300	
FINANCE COMMITTEE TOTAL	1,245	1,035	101,300	101,300	101,300	**101,300** *
FINANCE DEPARTMENT						
SALARIES						
TOTAL SALARIES	604,661	486,180	494,837	531,989	531,989	
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	564,729	615,988	642,285	681,657	620,765	
FINANCE DEPARTMENT TOTAL	1,169,390	1,102,168	1,137,122	1,213,646	1,152,754	**1,152,754** *
LEGAL SERVICES						
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	85,367	74,353	100,000	125,000	125,000	
LEGAL SERVICE TOTAL	85,367	74,353	100,000	125,000	125,000	**125,000** *

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
HUMAN RESOURCES/PERSONNEL BOARD						
SALARIES						
TOTAL SALARIES	76,225	103,062	150,657	160,398	146,652	
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	8,731	8,443	12,500	52,950	51,950	
HUMAN RESOURCE/PERS BOARD TOTAL	84,956	111,505	163,157	213,348	198,602	**198,602** *
TOWN CLERK						
SALARIES						
TOTAL SALARIES	191,502	195,501	207,762	218,843	218,843	
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	7,748	20,682	14,000	20,470	17,050	
TOWN CLERK TOTAL	199,250	216,183	221,762	239,313	235,893	**235,893** *
LAND MANAGEMENT						
SALARIES						
TOTAL SALARIES	155,598	240,894	363,504	450,289	430,112	
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	52,549	61,551	57,830	64,170	35,495	-
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	-	-	7,295	-	-	
LAND MANAGEMENT TOTAL	208,147	302,445	428,629	514,459	465,607	**465,607** *
MEMORIAL HALL						
SALARIES						
TOTAL SALARIES	-	1,548	40,020	40,000	70,000	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	75,468	89,769	90,900	95,900	101,900	-
MEMORIAL HALL TOTAL	75,468	91,317	130,920	135,900	171,900	**171,900** *
GENERAL GOVERNMENT TOTAL	2,263,260	2,232,062	2,745,031	3,076,527	2,975,617	2,975,617
PUBLIC SAFETY		**% of Total Budget**	**11%**			
POLICE						
SALARIES						
TOTAL SALARIES	2,224,785	2,367,398	2,548,961	2,631,568	2,631,568	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	160,999	114,694	103,990	126,990	124,250	-
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	171,280	87,700	100,000	120,000	60,000	-
POLICE TOTAL	2,557,064	2,569,792	2,752,951	2,878,558	2,815,818	**2,815,818** *

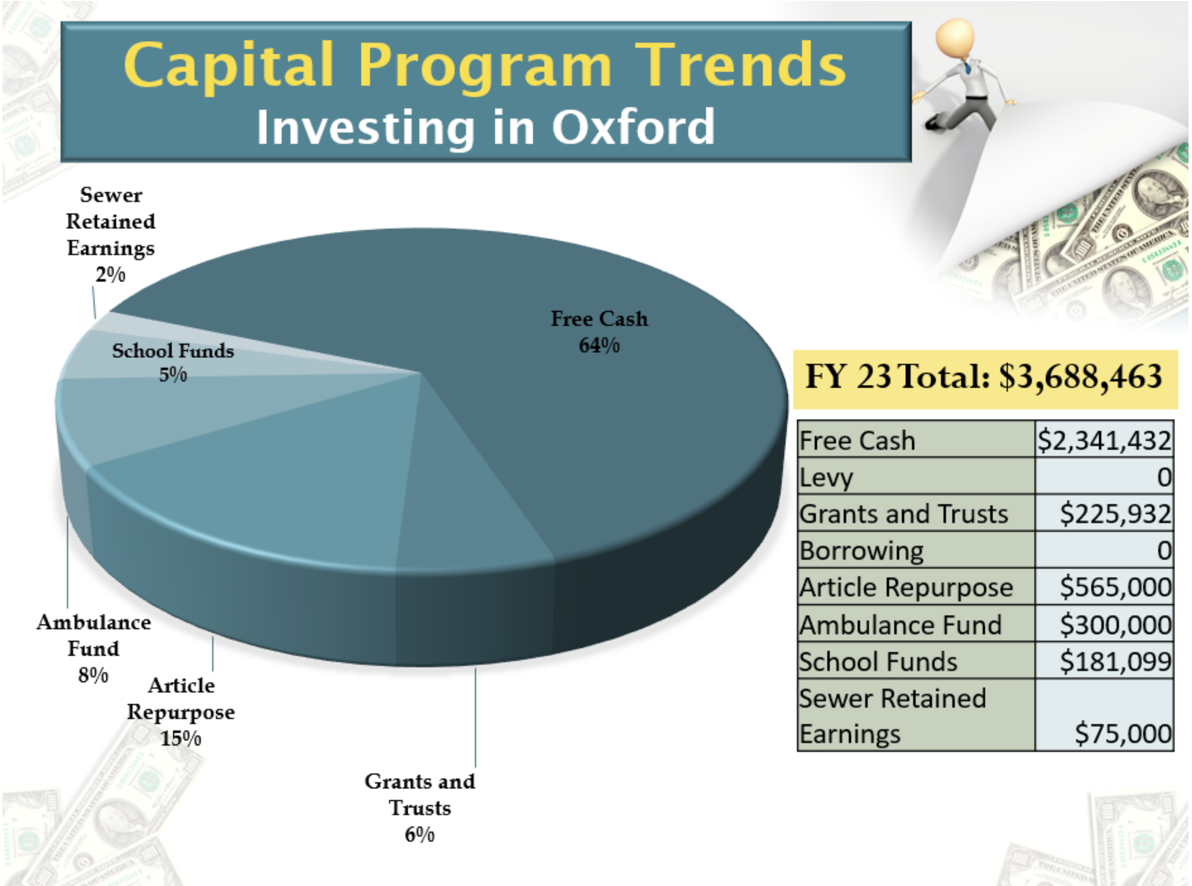
TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED	
EMS/FIRE							
SALARIES							
TOTAL SALARIES	1,313,856	1,536,322	1,688,822	1,982,050	1,895,106	-	
SERVICES & SUPPLIES							
TOTAL SERVICES & SUPPLIES	250,476	212,033	223,905	244,580	244,580	-	
CAPITAL OUTLAY							
TOTAL CAPITAL OUTLAY	20,837	5,760	10,000	10,000	10,000	-	
EMS/FIRE TOTAL	1,585,169	1,754,115	1,922,727	2,236,630	2,149,686	**2,149,686**	*
EMERGENCY OPERATIONS CENTER(EOC)							
SALARIES							
TOTAL SALARIES	-	-	3,389	3,389	3,389	-	
SERVICES & SUPPLIES							
TOTAL SERVICES & SUPPLIES	500	1,000	500	500	500	-	
EOC TOTAL	500	1,000	3,889	3,889	3,889	**3,889**	*
ANIMAL CONTROL							
SALARIES							
TOTAL SALARIES	47,437	64,013	69,730	75,276	74,776	-	
SERVICES & SUPPLIES							
TOTAL SERVICES & SUPPLIES	7,198	9,614	12,150	12,150	12,150	-	
ANIMAL CONTROL TOTAL	54,635	73,627	81,880	87,426	86,926	**86,926**	*
PUBLIC SAFETY TOTAL	4,197,368	4,398,534	4,761,447	5,206,503	5,056,319	5,056,319	
PUBLIC WORKS	**% of Total Budget**		**9%**				
DEPARTMENT OF PUBLIC WORKS							
SALARIES							
TOTAL SALARIES	1,778,403	1,891,568	2,043,640	2,323,553	2,162,137	-	
SERVICES & SUPPLIES							
TOTAL SERVICES & SUPPLIES	1,221,140	1,069,545	1,282,640	1,607,854	1,362,300	-	
CAPITAL OUTLAY							
TOTAL CAPITAL OUTLAY	-	28,577	11,000	33,600	-	-	
	2,999,543	2,989,690	3,337,280	3,965,007	3,524,437	**3,524,437**	*
MUNICIPAL UTILITIES							
SERVICES & SUPPLIES							
TOTAL SERVICES & SUPPLIES	360,576	389,525	415,000	446,930	435,000	-	
CAPITAL OUTLAY							
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	
MUNICIPAL UTILITIES TOTAL	360,576	389,525	415,000	446,930	435,000	**435,000**	*
PUBLIC WORKS TOTAL	3,360,119	3,379,215	3,752,280	4,411,937	3,959,437	3,959,437	
HUMAN SERVICES		**% of Total Budget**	**1%**				

TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
COUNCIL ON AGING						
SALARIES						
TOTAL SALARIES	93,815	97,443	155,017	174,235	158,235	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	16,793	18,991	22,975	43,500	25,300	-
COUNCIL ON AGING TOTAL	110,608	116,434	177,992	217,735	183,535	**183,535** *
VETERANS' SERVICES						
SALARIES						
TOTAL SALARIES	9,376	10,254	30,000	24,808	24,808	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	183,122	176,769	203,100	214,260	214,600	-
VETERANS' SERVICES TOTAL	192,498	187,023	233,100	239,068	239,408	**239,408** *
HUMAN SERVICES TOTAL	303,106	303,457	411,092	456,803	422,943	422,943
CULTURE AND RECREATION		**% of Total Budget**	**2%**			
LIBRARY						
SALARIES						
TOTAL SALARIES	291,985	249,984	320,147	359,720	353,951	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	135,254	140,727	151,966	151,382	151,382	-
LIBRARY TOTAL	427,239	390,711	472,113	511,102	505,333	**505,333** *
COMMUNITY CENTER						
SALARIES						
TOTAL SALARIES	162,127	62,390	131,000	176,919	153,369	
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	124,295	93,323	137,500	140,100	137,500	-
COMMUNITY CENTER TOTAL	286,422	155,713	268,500	317,019	290,869	**290,869** *
HISTORICAL COMMISSION						
SALARIES						
TOTAL SALARIES	157	57	1,000	1,000	1,000	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	152	335	250	650	650	-
HISTORICAL COMMISSION TOTAL	309	392	1,250	1,650	1,650	**1,650** *

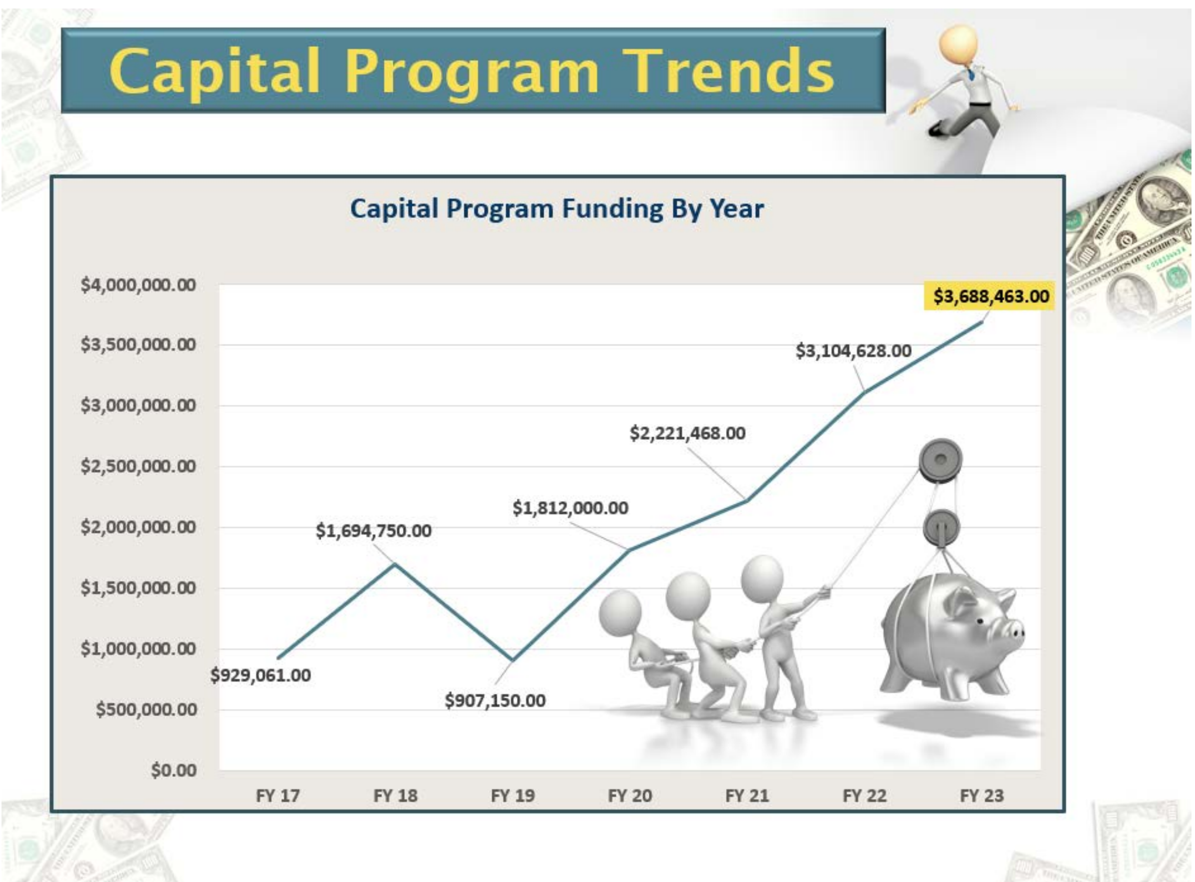
TOWN OF OXFORD FISCAL 2023	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
CELEBRATIONS						
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	8,400	2,924	9,000	10,000	9,500	-
CELEBRATIONS TOTAL	8,400	2,924	9,000	10,000	9,500	**9,500** *
CULTURE AND RECREATION TOTAL	722,370	549,740	750,863	839,771	807,352	807,352
DEBT SERVICE	**% of Total Budget**		**3%**			
DEBT FINANCING						
MATURING DEBT	865,000	820,000	830,000	830,000	830,000	
LONG TERM INTEREST	166,300	256,300	204,223	173,233	173,233	
SHORT TERM DEBT	266,968	235,193	256,300	324,800	324,800	
SHORT TERM INTEREST	40,126	27,749	70,000	70,000	70,000	
TOTAL DEBT FINANCING	1,338,394	1,339,242	1,360,523	1,398,033	1,398,033	**1,398,033** *
DEBT SERVICE TOTAL	1,338,394	1,339,242	1,360,523	1,398,033	1,398,033	1,398,033
EMPLOYEE BENEFITS		**% of Total Budget**	**18%**			
RETIREMENT & INSURANCE						
RETIREMENT	1,982,069	2,188,260	2,521,946	2,768,762	2,768,762	
UNEMPLOYMENT EXPENSE	139,326	81,697	100,000	65,000	65,000	
GROUP HEALTH INSURANCE	4,038,316	3,869,119	4,330,000	4,330,000	4,330,000	
GROUP LIFE INSURANCE	-	-	2,000	2,700	2,700	
GROUP FICA	307,773	314,924	325,000	380,000	380,000	
GENERAL INSURANCE	418,497	422,174	400,000	425,000	425,000	
RETIREMENT & INSURANCE TOTAL	6,885,981	6,876,174	7,678,946	7,971,462	7,971,462	**7,971,462** *
EMPLOYEE BENEFITS TOTAL	6,885,981	6,876,174	7,678,946	7,971,462	7,971,462	7,971,462
SEWER						
SEWER ENTERPRISE						
SALARIES						
TOTAL SALARIES	9,160	9,218	10,115	10,944	10,944	-
SERVICES & SUPPLIES						
TOTAL SERVICES & SUPPLIES	392,084	396,751	416,720	437,757	437,607	-
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	23,808	10,576	13,297	21,318	13,500	-
SEWER ENTERPRISE TOTAL	425,052	416,545	440,132	470,019	462,051	**462,051** *
WATER						
WATER ENTERPRISE						
Debt Service:						
MATURING DEBT	76,358	76,358	76,358	71,358	71,358	
LONG TERM INTEREST	26,295	23,891	20,836	17,871	17,871	
TOTAL SERVICES & SUPPLIES	102,653	100,249	97,194	89,229	89,229	-
WATER ENTERPRISE TOTAL	102,653	100,249	97,194	89,229	89,229	**89,229** *
EDUCATION		**% of Total Budget**	**46%**			

TOWN OF OXFORD FISCAL 2023		FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY23 DEPT REQUEST	MANAGER RECOMMEND	FINCOM APPROVED
	SCHOOL DEPARTMENT						
	GENERAL OPERATING BUDGET*	17,466,871	18,152,087	18,775,975	19,339,254	19,339,254	
	*Includes Salaries of School Committee Members 1 chariman @ $750, 4 Members @ $650						
	SCHOOL DEPARTMENT TOTAL	17,466,871	18,152,087	18,775,975	19,339,254	19,339,254	**19,339,254** *
	SWCRVSD(BAY PATH)	1,597,250	1,354,131	1,496,027	1,578,032	1,578,032	**1,578,032** *
	EDUCATION TOTAL	**19,064,121**	**19,506,218**	**20,272,002**	**20,917,286**	**20,917,286**	**20,917,286**
	BUDGET SUMMARY						
6.54%	TOTAL GENERAL GOVERNMENT	2,263,260	2,232,062	2,745,031	3,076,527	2,975,617	2,975,617
11.11%	TOTAL PUBLIC SAFETY	4,197,368	4,398,534	4,761,447	5,206,503	5,056,319	5,056,319
8.70%	TOTAL PUBLIC WORKS	3,360,119	3,379,215	3,752,280	4,411,937	3,959,437	3,959,437
0.93%	TOTAL HUMAN SERVICES	303,106	303,457	411,092	456,803	422,943	422,943
1.77%	TOTAL CULTURE AND RECREATION	722,370	549,740	750,863	839,771	807,352	807,352
3.07%	TOTAL DEBT SERVICE	1,338,394	1,339,242	1,360,523	1,398,033	1,398,033	1,398,033
17.52%	TOTAL EMPLOYEE BENEFITS	6,885,981	6,876,174	7,678,946	7,971,462	7,971,462	7,971,462
1.02%	TOTAL SEWER ENTERPRISE	425,052	416,545	440,132	470,019	462,051	462,051
0.20%	TOTAL WATER ENTERPRISE	102,653	100,249	97,194	89,229	89,229	89,229
45.98%	TOTAL EDUCATION	19,064,121	19,506,218	20,272,002	20,917,286	20,917,286	20,917,286
	SUB-TOTAL	38,662,424	39,101,435	42,269,510	44,837,570	44,059,729	44,059,729
	Capital Projects, OPEB, and Stabilization	510,000	1,310,000	560,000	-	-	
2.50%	STATE ASSESSMENTS	1,105,839	1,053,260	1,171,376	1,136,900	1,136,900	
0.66%	OVERLAY	209,828	456,388	300,000	300,000	300,000	
	GRAND TOTAL	**40,488,090**	**41,921,084**	**44,300,886**	**46,274,470**	**45,496,629**	44,059,729
						2.70%	

FISCAL YEAR 2023 CAPITAL PROGRAM FUDNING



CAPITAL PROGRAM TRENDS



TOWN OF OXFORD CAPITAL IMPROVEMENT PROGRAM - FISCAL 2023

Item Description		
SPLIT FUNDED		
DPW-Roadway/Dam/Culvert Engineering, Repair, Restoration and Improvements		1,500,000.00
	$	**1,500,000.00**
FREE CASH		
Building Improvement Fund		900,000.00
DPW - Fleet Repair/Replace		150,000.00
DPW - Field Irrigation		100,000.00
DPW - Americans with Disabilities Act (ADA) Improvements at Joslin Park		196,802.00
Townwide - Green Communities Local Match		59,630.00
	$	**1,406,432.00**
AMBULANCE RECEIPTS RESERVED FOR APPROPRIATION		
Ambulance 2 Replacement		300,000.00
	$	**300,000.00**
SEWER ENTERPRISE RETAINED EARNINGS		
Sewer Pump Replacement		75,000.00
	$	**75,000.00**
TOTAL CAPITAL PROGRAM	**$**	**3,281,432.00**

GLOSSARY OF COMMON BUDGETARY TERMS

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

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

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

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

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

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

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

Capital Improvements Plan
A blueprint for planning the capital expenditure for the Town that comprises an annual capital budget and a five-year capital program. It coordinates the communities planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OPEB
Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB.

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

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

Overlay Surplus
Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

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

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

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

Proposition 2 ½
A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

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

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

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

Revenues
All monies received by a governmental unit from any source.

Revolving Fund
Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Stabilization Fund
A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund.

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

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

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

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