TOWN OF OAK BLUFFS, MASSACHUSETTS

ANNUAL BUDGET FOR FISCAL YEAR 2020

BEGINNING JULY 1, 2019
ENDING JUNE 30, 2020

TOWN OF OAK BLUFFS, MASSACHUSETTS

A READERS GUIDE TO THE ANNUAL BUDGET DOCUMENT

The purpose of this document is to inform the public of the Town of Oak Bluff's fiscal year (FY) 2020 recommended budget in a helpful and easy to understand format for our residents, elected officials, staff, and other interested individuals. The user-friendly format enables readers to find answers to specific funding questions while also providing the reader with detailed information for those desiring more comprehensive material.

This comprehensive document seeks to identify what public services are needs and the plans by which the Town tries to budget for and meet those needs. Readers will find explanations about the Town's basic information, budget process and timelines, and other useful related information. Financial summaries and how municipal funds are earned and used are included as well. More specifically, the **Introduction** provides a basic overview of the Town, its demographics and organization, and the budget process.

The **Budget Summaries** section provides background information on the annual presentation of a balanced budget at the Annual Town Meeting and provides more detailed revenue and expenditure budget summaries for the proposed budget, along with the prior three fiscal years approved budgets for reference.

The **Departmental Budgets** section provides in depth material on the various departments and includes the various departments: Purpose/Mission; Organizational Chart; Personnel Summary; Programs and Services; Goals and Objectives; Accomplishments and/or Performance Measures; as well as Significant Budget Changes & Initiatives. It also contains detailed information on the Town's Debt Service and Non-Appropriated Expenditures as well.

The Community Preservation Fund (CPA) section provides the same detail information as the Departmental Budget section, but as it relates to the CPA, which raises funds through a surcharge of 3% to support community efforts regarding open space, community housing, and historic preservation.

The **Supplemental and Capital Budgets** section provides information on the process followed in developing and planning additional programmatic or capital expenditures and their financing methods.

The final section, **Appendices**, includes a variety of supplemental and supporting documentation regarding the Town's budget process, financial condition, financial planning efforts and other information that may pertain to the other sections of the document.

The majority of the data presented is provided in fiscal year terms. The Town of Oak Bluffs operates on a fiscal year that runs from July 1 through June 30. FY2020 as presented is for the period July 01, 2019 through June 30, 2020. The information presented in the financial summaries includes actual expenses for FY2017 and FY2018 and budgeted amounts for FY2019. Operating budget revenues and expenditures are on a statutory basis, which is essentially a cash basis, except for property taxes which are recorded as levied, less an allowance for abatements and exemptions. The Town does not budget for depreciation, but maintenance costs are reflected in the various operating budgets or supplemental and capital articles. Costs for assets are reflected in the payment of debt service expenditures on bonds. Anyone interested in obtaining any additional information on this budget may contact the Town Administrator at 508-693-3554 ext. 113 or visit the Town's website at www.oakbluffsma.gov.

2018
GOVERNMENT FINANCE OFFICERS ASSOCIATION
Distinguished
Budget Presentation
Award
PRESENTED TO
Town of Oak Bluffs
Massachusetts
Executive Director / CEO

TOWN OF OAK BLUFFS, MASSACHUSETTS: FISCAL YEAR 2020 ANNUAL BUDGET

A Readers Guide to the Annual Budget Document

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SECTION 1

INTRODUCTION

COMMUNITY PROFILE, FORM OF GOVERNMENT & DEMOGRAPHICS

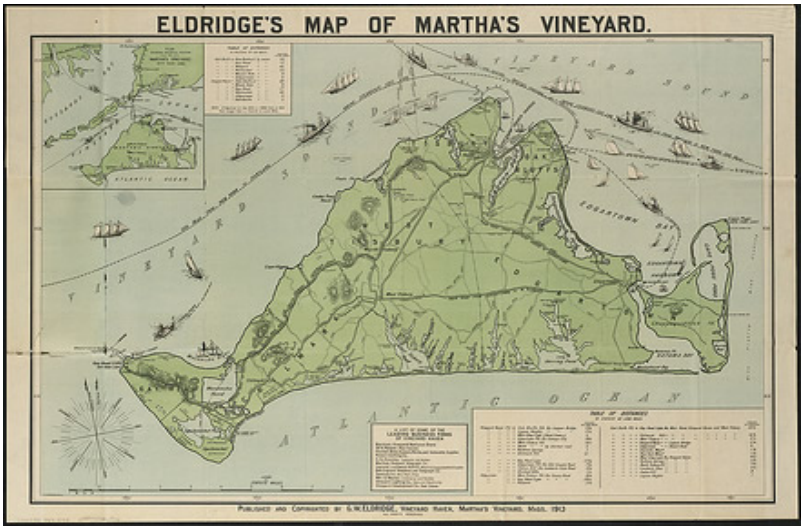
TOWN OF OAK BLUFFS, MASSACHUSETTS
COMMUNITY PROFILE, FORM OF GOVERNMENT & DEMOGRAPHICS

COMMUNITY PROFILE

The Town of Oak Bluffs is a residential, resort community located on the northeast shore of the island of Martha's Vineyard. Originally incorporated in 1880 as Cottage City, in 1907 the town's name was changed because of the growth in the year round population and the changing face of the resort required an acknowledgment the Town was not just "Cottage City" any more.

Martha's Vineyard is a 100 square mile island located three miles off the coast of Cape Cod. Formed by the southern-most advance, or terminal moraine, of the North American ice sheet during the last ice age over 10,000 years ago. Today, year-round residents, seasonal residents and hundreds of thousands of short-term visitors live on or come to the island, attracted by the unique natural, ecological, historical, cultural and scientific values that define the beauty and character of Martha's Vineyard.

Approximately three quarters of the island's population is concentrated in the three "Down-Island" towns of Tisbury, Oak Bluff's and Edgartown, each with their own unique commercial town centers. Vineyard Haven in Tisbury serves as the islands main port and is supplemented by a port in Oak Bluffs in the summer time. The three "Up-Island" towns of West Tisbury, Chilmark, and Aquinnah are more rural in character.



Covering approximately 7.37 square miles, Oak Bluffs is located in the County of Dukes County. The Town is bordered by the Town of Edgartown on the south, the Town of Tisbury on the west and Nantucket Sound on the north and east. Today, Oak Bluffs is home to the largest marina on Martha's Vineyard, a bustling seasonal waterfront and downtown, and the historic gingerbread campgrounds. Oak Bluff's hosts several beautiful beaches and public parks; a teeming shore of wildlife, fish and shellfish; a golf course and a number of civic amenities that make the community a great place to live, work and play.

TOWN OF OAK BLUFFS, MASSACHUSETTS
COMMUNITY PROFILE, FORM OF GOVERNMENT & DEMOGRAPHICS

FORM OF GOVERNMENT

Oak Bluffs is governed by an Open Town Meeting form of government, which makes all local legislative decisions. Town Meeting consists of all registered voters of the Town. During the Annual Town Meeting, all registered voters may vote for or against articles presented on the Town warrant. The affairs of the Town are generally administered by a board of five selectmen, elected for staggered three-year terms on an at-large basis who appoint and are assisted by a Town Administrator. The voters of the Town elect, and the Board of Selectmen appoint, citizens to fill positions on various committees, or to represent the Town on other entities, that are vital to the operation of the town.

Responsibility for the educational needs of the children of Oak Bluffs rests with the elected School Committee. Day-to-day operational responsibilities are delegated to the Superintendent of Schools.

Oak Bluffs provides general governmental services, which include police and fire protection, public education in grades pre-kindergarten through eight, curbside residential refuse and recycling services, streets, parks and recreation, and cemetery maintenance and operation. Waste water facilities and sewerage is provided by the Town through a wastewater Enterprise Fund.

The Town participates with several regional governments or special districts to deliver services. The Oak Bluffs Water District, a separate municipal entity, provides water infrastructure and services. The Martha's Vineyard Regional Transit Authority provides year-round transportation services. The Woods Hole, Martha's Vineyard and Nantucket Steamship Authority provides passenger, commercial and freight ferry service between the island and Woods Hole and Hyannis. The Martha's Vineyard Regional High School provides public education for grades nine through twelve. The Martha's Vineyard Commission is the regional planning agency for the Island. The County of Dukes County provides for space for courts, a jail and house of correction, the registry of deeds, the operation of an airport, as well as several regional service programs. Information, including budgetary information on each of these entities is publicly available via the internet, or by contacting each directly.

DEMOGRAPHICS (Selected Data)

The value of all property (Real and Personal) of the Town, resulting property tax rates and impacts on the average Single Family Home (SFH) in Oak Bluffs, are below. The rank listed is where Oak Bluffs average SFH tax bill falls compared to the other 351 communities in the Commonwealth of Massachusetts.

Year	Total Property Value	Tax Rate	Single Family Parcels	Avg. SFH Home Value	Avg. SFH Tax Bill	Rank
2019	3,214,719,870	7.69	3369	713,198	5,484	N/A
2018	3,038,298,360	7.83	3,357	678,268	5,311	144
2017	2,837,913,460	8.15	3,340	631,930	5,150	141
2016	2,671,835,130	8.11	3,331	596,786	4,840	149
2015	2,550,305,440	7.96	3,323	569,299	4,532	160
2014	2,522,434,290	7.81	3,310	566,947	4,428	154

Population, employment and income data is presented to indicate the demographics served, and to provide a measure of our citizen's ability to pay for the taxes and fees indicated in our budget. To some extent, this data also provides indicators on factors that have may have a significant impact on Town budgets, i.e. school enrollment and collective bargaining obligations.

Year	Population	School Enrollment	Labor Force	Unemployment Rate
2019	4,677	637	2,528	5.5%
2018	4,655	645	2,521	5.5%
2017	4,655	648	2,358	5.5%
2016	4,655	652	2,539	5.0%
2015	4,655	618	2,545	6.3%
2014	4,655	597	2,534	7.7%
2010	4,527	Population census data – subsequent years are estimated.		
2000	3,713			
1990	2,804			

In addition to the Town of Oak Bluffs, the Town's largest employers include Martha's Vineyard Hospital and Martha's Vineyard Community Services employing approximately 200 and 110 employees, respectively. These employers are supplemented by approximately 249 establishments representing construction, professional, service, leisure, retail and other businesses. The average annual wage per the Massachusetts Executive Office of Labor & Workforce Development was $88,051. Per U.S. Department of Commerce, median income was $96,714 and per capita income was $36,789. All data using 2016-5 year estimates.

The Town has approximately 210 full-time, part-time, and seasonal employees, of which approximately 54% belong to collective bargaining groups, as follows:

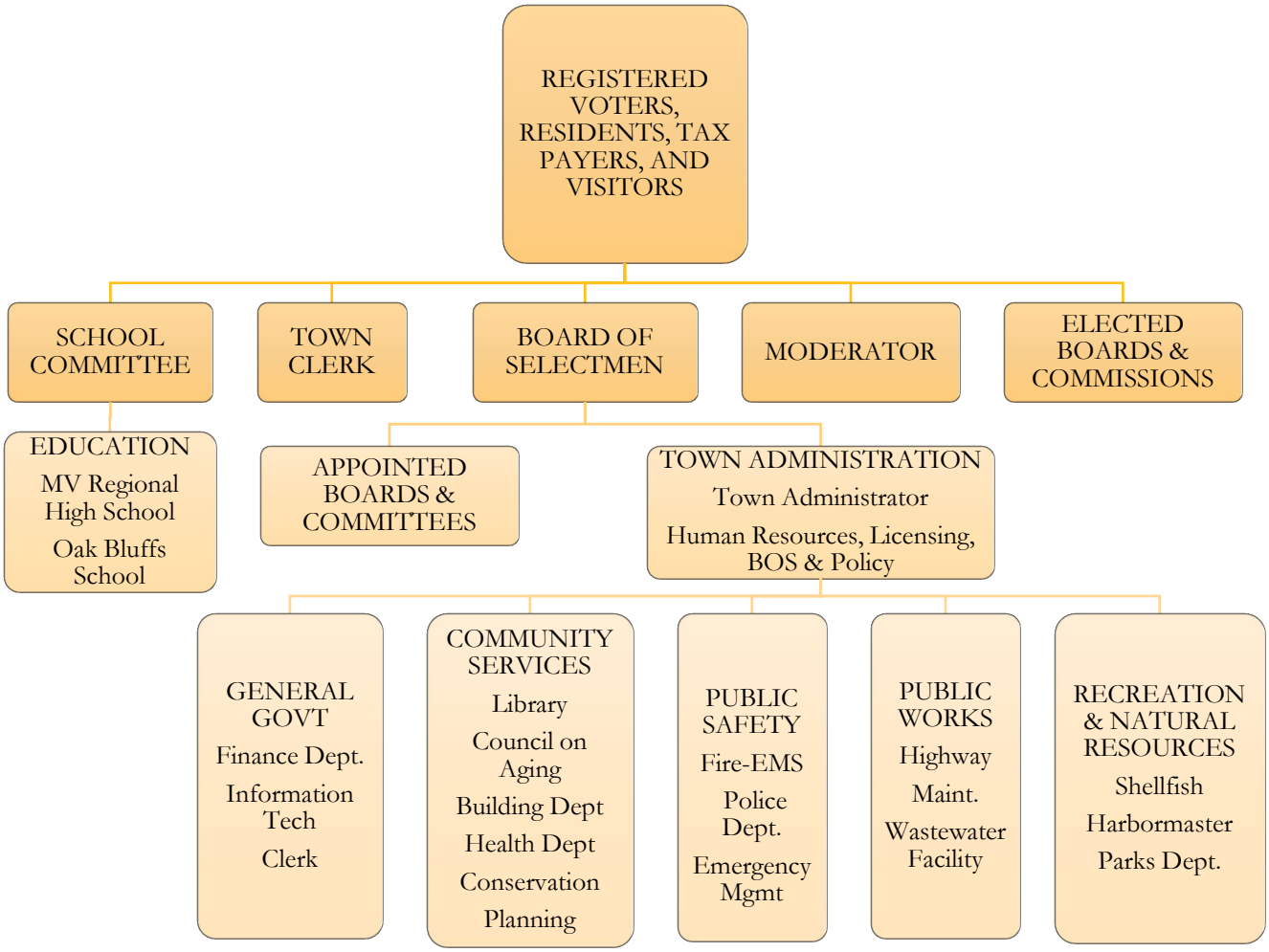
Union	Department	Approximate Members	Contract Expiration
AFSCME	General Government	25	6/30/2020
MCOPS	Police	16	6/30/2020
MV Teachers & Educators Assoc.	Schools - Custodians & Secretaries	12	6/30/2019
MV Educators Association	Schools – Teachers & Aides	57	6/30/2019

The Martha's Vineyard Commission, the regional planning agency for Martha's Vineyard and the Elizabeth Islands, recently released its MV Statistical Profile which includes information on population & demographics, land use, economy, health and education, housing and real estate, transportation, energy and environment, taxes and town services, etc., is available at their website, http://www.mvcommission.org/statistical-profile. Excerpts from the report, population & demographics and economy, are included within this document as Appendix 9 as a convenience to the user.

TOWN OF OAK BLUFFS

ORGANIZATION CHART

Town of Oak Bluffs Organization Chart



BOARDS, COMMITTEES, & ELECTED OFFICIALS

TOWN OF OAK BLUFFS, MASSACHUSETTS
BOARDS, COMMITTEES, AND ELECTED OFFICIALS

Through service on a government board, committee, or elected position, individuals have a great opportunity to learn about the working of local government and to have a positive impact on the Town of Oak Bluffs' present and future. Effective town government requires active and informed citizen participation and Oak Bluffs relies on its boards and committees for much of the Town's business and support in areas such as advisory, regulatory, investigative, and planning functions.

Elected Boards & Positions

- Board of Selectmen
- Town Moderator
- Town Clerk
- Board of Health
- Park Commissioners
- Cemetery Commissioners
- School Committee
- Finance and Advisory Committee
- Planning Board
- Wastewater Commission
- Martha's Vineyard Land Bank Commission
- Constables
- Tree Warden

Board of Selectmen Department Appointments

- Town Administrator
- Building Commissioner
- Fire Chief
- Harbormaster
- Police Chief
- Shellfish Constable
- Treasurer/Collector
- Town Accountant
- Town Counsel
- Veteran's Agent

Board of Selectmen Ad Hoc Committee Appointments

- Bikeway Study Committee
- Town Hall Building Committee

Board of Selectmen Appointed Boards & Positions

- Affordable Housing Committee
- Board of Assessors
- Board of Registrars
- Capital Program Committee
- Community Preservation Act Commission
- Conservation Commission
- Copeland Plan District Review Board
- Cottage City Historical District Commission
- Council on Aging
- Harbor Advisory Committee
- Herring Run Committee
- Historical Committee
- Library Board of Trustees
- Oak Bluffs Housing Trust
- Personnel Board
- Planning Board
- Roads and Byways Committee
- Shellfish Committee
- Sign Review Committee
- Cape and Vineyard Electric Co-op Representative
- County Advisory Board Representative
- Joint Transportation Committee Representative
- Martha's Vineyard Commission Representative
- Martha's Vineyard Cultural Council Representative
- Martha's Vineyard Land Bank Advisory Committee Representative
- Martha's Vineyard Regional Transit Authority Representative
- Martha's Vineyard Steamship Authority Port Council Representative
- Zoning Board of Appeals Cape Light Compact Representative
- Fire Inspectors
- Gas Inspectors
- Inspector of Wiring
- Plumbing Inspector

GUIDE TO THE BUDGET PROCESS

TOWN OF OAK BLUFFS, MASSACHUSETTS
GUIDE TO THE BUDGET PROCESS

The Town of Oak Bluffs operates on a fiscal year period of July 1st to June 30th each year. The process of preparing the annual budget takes place over a period of 6 months each year. Below is a table of the major events that help shape the budget:

November	• Operating & capital department budgets requested
December & January	• Department budgets reviewed by Town Administrator • Budget review meetings held by Town Administrator with departments; Finance Committee • Town Administrator and Finance Team evaluate project requests from the department for the capital budget • Debt schedules and financial forecasts are updated to provide context to capital budget and the five year capital improvement plan.
January - February	• Town Administrator and School Superintendent recommend budgets • Operating budgets are posted and distributed • Capital budget is finalized
February	• Selectmen, School Committee, and Finance Committee review budgets • Proposed capital budget is presented to the Board of Selectmen
March – April	• Town Meeting Warrant approved by the Selectmen • Budget, Warrant & Annual Town Reports are prepared, posted and distributed • Budget completed and voted by the Finance Committee, School Committee and Board of Selectmen
April	• Annual and Special Town Meetings are held • Operating and capital budgets are presented to Town Meeting for discussion, review, modification and approval.

November – Departments are provided with their previously submitted five year capital request for review, update and the addition of the next fifth year. While requests generally remain the same as in the initial request, there are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to the Town Administrator.

December/January – Departmental operating budgets are submitted to the Town Administrator. Meetings are held between the Town Administrator, the Finance Team and Department Heads to discuss the details of the operating budget requests.

The Town Administrator and Finance Team receive the compiled information and begin scheduling meetings with the various Department Heads to evaluate the projects for the Capital Budget. The preliminary debt schedules are updated and various financial forecasts are completed in order to provide context to the Capital Budget as well as the five year capital improvement program.

January/February – The School Superintendent presents his recommended operating budget to the School Committee; The Town Administrator presents his recommended operating budget and financing plan for departmental budgets, including the Schools, to the Board of Selectmen. Weekly meetings of the Finance Committee commence to review each department's budget and continue until Town Meeting. These meetings are all open to the public.

January/February – The Capital Budget is finalized within the parameters of the established funding target. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon legal mandate, public safety, and the effect of deferral. Any projects not approved for funding are typically deferred into the next budget year. In February, the proposed capital budget is presented to the Board of Selectmen.

February-March – The Finance Committee meets with Department Heads to review their capital requests and conducts site visits to view buildings, land or equipment, as needed.

March – By the end of March, the Finance Committee and School are ready to vote on the operating budget they will recommend to Town Meeting.

March/April – The Board of Selectmen votes on the items they will recommend to Town Meeting for approval including a vote to approve the "warrant" or agenda of all items to be considered for approval by Town Meeting. This includes the annual operating budget, capital spending requests, Community Preservation Act (CPA) spending requests, and any general by-law, zoning by-law changes, or other matters to be considered.

Annual Town Meeting – Oak Bluff's Annual Town Meeting is held on the second Tuesday in April of each year in accordance with Town By-laws. Town Meeting is an Open Town Meeting comprised of all registered voters and is the legislative body of the town. Town Meeting approves all expenditures, operating and capital budgets, and bylaw changes. Approval of most spending requires a simple majority vote in favor, but capital projects, if they involve borrowing, must be approved by a two-thirds majority. The Town Meeting is presided over by the Moderator, who is elected by the voters of Oak Bluffs and is responsible for the conduct of Town Meeting, according to Town bylaws and Chapter 39, section 15 of the Massachusetts General Laws. Amendments to appropriations require Town Meeting approval at either a regular Annual Town Meeting, or a Special Town Meeting.

Property Taxes and Levy Limits – in Oak Bluffs, the vast majority of expenditures are funded through local property taxes. The calculation and limitation of raising of property taxes is significantly governed by the passage of a law in 1980 known as "Proposition 2 ½. " These provisions provide a communities voters a greater say in approving property tax increases. With inflation and certain costs routinely pushing the cost of government beyond 2 ½ % property tax increases, this law provides voters the ability to consider and determine what kind of community they want and can afford. A general override to Proposition 2 ½ supports the operating budget and allows property taxes to increase greater than 2 ½ %, but requires a majority vote by ballot at the Town Election to pass. Town leaders are mindful of the property tax burden and do everything possible to avoid or limit general overrides while maintaining essential services.

There are two components to the Proposition 2 ½ Law:

1. A levy ceiling, or the maximum levy limit, is 2.5% of the full and fair cash value of taxable real and personal property, as determined by the Town's Assessors. Property values, individually, and in total, change as property are added or removed from the tax roll and as market values change, but Oak Bluff's Annual Tax Levy cannot exceed the Levy Ceiling.

2. The levy limit for a particular year is calculated by increasing the previous year's limit by 2.5% and adding or providing for new growth in the tax base, and overrides. The new limit cannot exceed the levy ceiling.

The Levy Limit = Prior Year Levy Limit + 2.5% + New Growth + Voter approved overrides

Annual Tax Levy = Levy Limit + Exclusions

These limits cannot exceed the **Levy Ceiling**

New Growth includes the additional property tax from new construction and addition to properties, exempt real property returned to the tax rolls, and new personal property. Typically, estimates of New Growth for the upcoming year are valued conservatively.

After these calculations, the result becomes the base for calculating the levy limit for the next year. The Town's actual tax levy can be any amount up to the limit. If in one year, the levy is below the limit, the levy increase in the following year could not exceed 2.5%. The difference between the actual levy and the levy limit is called "excess levy capacity."

Levy Exclusions – Taxpayers may vote to fund debt for projects and choose to exclude these debt payments from the calculation of the levy limit, and therefore keep this taxing ability free for other uses. Unlike an override, these exclusions (either debt or capital exclusions) are temporary increases to the tax levy, allowing additional property taxes to be raised to pay for the debt service of the project – but only during the life of the debt, or the duration of the capital project. At conclusion of the debt service, or project, the ability to raise these additional property taxes disappears and reverts to the general calculation of levy limits. Exclusions require a majority vote of town taxpayers via a ballot vote at a town election. The Town has approved a number of debt exclusions which expire on various dates in the future.

Community Preservation Act (CPA) Surcharge – Votes approved the adoption of the State's Community Preservation Act (MGL Chapter 44B), which authorizes the Town to charge 3% (after $100,000 assessment exemption) on top of the regular tax levy. This money is matched, in part, by the State for the purpose of enabling cities and towns to fund the acquisition and preservation of open space, the creation and support of affordable housing, and the acquisition and preservation of historic buildings and landscapes. The adoption of the CPA reflects the value our citizens place on these issues and has enabled the town to maintain the character, recreational uses and mix of housing that has defined the town. The Community Preservation Committee is charged with studying the needs, possibilities, and resources of the Town regarding community preservation and with making recommendations to Town Meeting regarding the appropriation of CPA funds.

The Massachusetts Division of Local Services (DLS) Municipal Glossary detailing many of the terms used in Municipal Finance has been included with this document as Appendix 9. Some additional terms that may assist the users of this document in their understanding of the Budget Process include:

Accrual Basis	The basis of accounting under which transactions are recognized when they occur regardless of the related cash flow.
Balanced Budget	A budget in which receipts are greater than (or equal to) expenditures and is a requirement for all Massachusetts cities and towns.
Major Fund	A fund whose revenues, expenditures, assets, or liabilities (excluding any extraordinary items) are at least 10% of the total for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds.
Modified Accrual Basis	The accrual basis of accounting adapted to Municipal (governmental) fund type where only current (one Year) assets and liabilities are generally reported on balance sheets and the fund operating statements display the financial flow (revenue and expenditures.)
Policy	A plan or course of action adopted or used to achieve a goal
Procedure	The specific steps or methods used to carry out an identified policy
Proprietary Fund	Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flow. There are two types: enterprise funds and internal service funds.

TOWN ADMINISTRATOR'S BUDGET RECOMMENDATIONS

TOWN OF OAK BLUFFS

Post Office Box 1327 · Oak Bluffs, MA 02557
Telephone 508-693-3554 · Fax 508-696-7736

Board of Selectmen

Gail M. Barmakian, *Chairman*
Jason Balboni
Gregory A. Coogan
Brian C. Packish
Michael J. Santoro

Robert L. Whritenour, Jr.
Town Administrator

November 7, 2018

To: All Department Heads

From: Robert Whritenour, Town Administrator

RE: Fiscal Year 2020 Budget Materials

Now that our summertime fun has become a fond memory that we treasure as we fight off the cold, we know its time for our other best time of the year: Budget Season! Attached please find all of the materials you will need to make your fiscal year 2020 budget submissions, which will be due this year on Friday, November 30, 2018. ***All budget requests should be submitted on the attached forms to my office by Friday, November 30, 2018.***

This is our second year of preparing our budget in the "best management practices" format, which includes a description of services, goals and performance measures from each Department. Last year was a great effort by all Departments to pull this information together, and I'm hoping that we can really work to hone it down this year to have a meaningful document from each Department that helps to show off the work you perform.

In this packet you should find the following information:

1. This Cover Letter
2. Budget Calendar, Fiscal Year 2020
3. Fiscal Year 2020 Analysis of Available Revenues
4. Fiscal Year 2020 Personnel Detail Form
5. Munis Line Item Budget Entry Form
6. Best Practice Guidance Document for Departmental Presentation in the Operating Budget Document
7. Electronic Template for Entering Departmental Services, Goals and Performance Measures

Please let me know if you are missing anything

In addition to completing the Line Item Request Form and the Personnel Detail Form, our new budget process relies heavily on your completed template for your Department describing services, goals and performance measures. Both the Template and the Best Practice Document are loaded with great suggestions and guidance for completing template for your Department. You can use your previous year submission as a draft to make as many improvements as you can think of. Please note that the Best Practice guidelines call for a standard format for all Departments, so it's important to

enter your information on to the electronic template. Please have fun with this and use it to paint a picture of the value of your Department. Don't hesitate to point out your success in accomplishing any of your goals from the previous year. Both Wendy Brough and I will be available to consult and help you in any way, but it's very important that we get a template from every Department. Also, I ask that you meet with Wendy to review your Personal Detail forms prior to submission. Many numbers have changed, such as pay rates, longevity, etc., and we want to make sure all the numbers are accurate coming in. On these forms, clearly separate permanent positions from seasonal and temporary positions to assist us with this process. Unless otherwise specified the general COLA increase for fiscal year 2020 will be 1.5%.

In what should be a familiar refrain by now, overall revenues will be up about 2.5% for the coming year, which means that operating budget requests should stay within that 2.5% guideline. It should be no secret that 80% of our annual revenues come from the property tax which is limited to 2.5% growth each year under the provisions of Proposition 2 ½. Our State Aid is next to nothing and non-property tax revenues, while stable, are not showing significant signs of growth. This means that the Town, once again, will be forced to keep spending levels within a 2.5% overall growth from last year. **Please look closely at your budget submissions and note that if you are requesting more than 2.5% growth, then you are requesting more than your proportional share of the overall budget**. This means that unless you have a funding plan for the extra resources you are requesting, you will be forcing another Department to cut spending and limit their services. Please don't take this lightly.

Thank you for your continued help, and good luck with preparing your budget packages. Thank you, also, for your extra work in preparing your service descriptions, goals and performance measures. This is a big improvement to the budget process. Don't hesitate to contact me to review any of this material or to ask questions. Just as every year, I will meet individually with every Department to review your budget submission in detail, so you will be guaranteed an opportunity to review and discuss the details of your budget before any recommendations are made.

Town of Oak Bluffs
Budget Calendar
Fiscal Year 2020

Initial Revenue Estimates are Reviewed with the Finance Committee	November 1, 2018
Budget Materials are Distributed to Department Heads For Completion	November 7, 2018
Deadline for the Submission of Budget Requests by Departments	November 30, 2018
Copies of Budget Requests are Submitted to Finance Committee For Review	December 06, 2018
Town Administrator Submits Recommended Budget to Selectmen	January 4, 2019
Board of Selectmen Budget Workshop	January 8, 2019
Board of Selectmen Submits Recommended Budget to Finance Committee	January 10, 2019
Finance Committee Budget Hearing	February 21, 2019
Deadline for the Submission of Annual and Special Town Meeting Articles	February 15, 2019
Final Draft of Annual and Special Town Meeting Warrant	March 1, 2019
Deadline for the Submission of Finance Committee Recommendations	March 14, 2019
Deadline for Warrant to be submitted to Newspaper	March 18, 2019
Annual Town Meeting Warrant Newspaper Publication	March 21, 2019
Deadline for Posting Annual Town Meeting Warrant	March 26, 2019
Annual Town Meeting	April 9, 2019

TOWN OF OAK BLUFFS
FISCAL YEAR 2020 BUDGET
ANALYSIS OF AVAILABLE REVENUES
November 1, 2018

I. SOURCES OF FUNDS	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	19-20($)	19-20(%)
A. GENERAL GOVERNMENT								
1. Cherry Sheet Estimates								
a. Resolution Aid	$678,335	$1,033,299	$1,004,926	$1,062,367	$965,408	$965,408	$0	0.00%
b. Education Offset Items	$260,321	$226,153	$177,250	$223,027	$215,238	$215,238	$0	0.00%
d. Library Offset	$7,270	$7,310	$7,795	$7,728	$6,992	$6,992	$0	0.00%
e. Lottery and Other Aid	$205,074	$208,746	$215,169	$220,214	$254,712	$254,712	$0	0.00%
Total Estimated Receipts	$1,151,000	$1,475,508	$1,405,140	$1,513,336	$1,442,350	$1,442,350	$0	0.00%
LESS:								
Direct Offsets: Education & Lib.	$267,591	$233,463	$185,405	$230,755	$222,230	$222,230	$0	0.00%
Cherry Sheet Assessment	$1,033,665	$1,086,576	$1,074,471	$1,212,788	$1,122,060	$1,122,060	$0	0.00%
Total:	$1,301,256	$1,320,039	$1,259,876	$1,443,543	$1,344,290	$1,344,290	$0	0.00%
Net Estimated State Revenues	-$150,256	$155,469	$145,264	$69,793	$98,060	$98,060	$0	0.00%
Construction Reimbursements	$567,924	$0	$0	$0	$0	$0	$0	
Total Cherry Sheet	$417,668	$155,469	$145,264	$69,793	$98,060	$98,060	$0	0.00%
2. Non-Property Tax Local Revenues								
Local Estimated Receipts - General	$3,458,000	$3,316,533	$3,470,000	$3,845,000	$3,850,000	$3,900,000	$50,000	1.30%
Receipts Reserved for Approp	$0	$376,544	$290,684	$286,375	$286,375	$286,375	$0	0.00%
Wastewater Fund	$1,412,857	$1,422,625	$1,467,667	$1,468,667	$1,436,693	$1,436,693	$0	0.00%
Chapter 90 and Other Sources	$0	$0	$0	$0	$0	$0	$0	
Community Preservation	$0	$0	$0	$0	$0	$0	$0	
Free Cash	$250,000	$250,000	$120,983	$0	$146,000	$0	-$146,000	-100.00%
							$0	
Total Non-Property Tax Local Revenue	$5,120,857	$5,365,702	$5,349,334	$5,600,042	$5,719,068	$5,623,068	-$96,000	-1.68%

	2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	19-20($)	19-20(%)
3. LOCAL PROPERTY TAX REVENUE								
Base Levy	$18,190,117	$19,408,891	$20,064,474	$20,757,301	$21,494,560	$22,525,250	$1,030,690	4.80%
Amended Previous New Growth	$0	$0	$0	$0	$0	$0	$0	
PLUS:								
2 1/2% Increase	$454,753	$485,222	$501,612	$518,933	$537,364	$563,131	$25,767	4.80%
Estimated New Growth	$164,021	$170,361	$191,215	$218,326	$218,326	$218,326	$0	0.00%
Overrides	$600,000	$0	$0	$0	$275,000	$0	-$275,000	-100.00%
Levy Limit Inside Prop. 2 1/2	$19,408,891	$20,064,474	$20,757,301	$21,494,560	$22,525,250	$23,306,707	$781,457	3.47%
Gross Excluded Debt	$1,799,919	$1,766,829	$2,406,405	$2,347,769	$2,223,149	$2,223,149	$0	0.00%
Less:State Reimbursements	$567,918	$0	$0	$0	$0	$0	$0	
Less:Bond Premiums Applied								
Net Debt Exclusions	$1,232,001	$1,766,829	$2,406,405	$2,347,769	$2,223,149	$2,223,149	$0	0.00%
Capital Exclusions	$0	$0	$0	$0	$0	$0	$0	
Total Levy Limit	$20,640,892	$21,831,303	$23,163,706	$23,842,329	$24,748,399	$25,529,856	$781,457	3.16%
Total Adjusted Levy	$20,300,431	$21,831,303	$23,163,706	$23,842,329	$24,748,399	$25,529,856	$781,457	3.16%
TOTAL GENERAL GOVERMENT:	**$25,838,956**	**$27,352,474**	**$28,658,304**	**$29,512,164**	**$30,565,527**	**$31,250,984**	$685,457	2.24%
TOTAL ALL REVENUES:	**$25,838,956**	**$27,352,474**	**$28,658,304**	**$29,512,164**	**$30,565,527**	**$31,250,984**	$685,457	2.24%
Special Town Meetings								
Requested Budget								
TOTAL BUDGET REQUESTED								
Recommended Budget	$25,722,453	$26,512,543	$28,494,488	$29,338,060	$30,353,682	$30,353,682	$0	0.00%
Special Town Meetings	$0	$699,570	$0	$0	$0	$0	$0	
TOTAL APPROVED BUDGET	$25,722,453	$27,212,113	$28,494,488	$29,338,060	$30,353,682	$30,353,682	$0	0.00%
PLUS:								
Budget Overlay	$112,600	$120,000	$150,000	$150,000	$150,000	$150,000	$0	0.00%
Total - SELECTMEN:	$25,835,053	$27,332,113	$28,644,488	$29,488,060	$30,503,682	$30,503,682	$0	0.00%
ADJUSTMENTS:								
Budget Reduction Package	$0	$0	$0	$0	$0	$0		
Prior Year Deficits	$0	$0	$0	$0	$0	$0	$0	
BALANCE/(SHORTFALL)	$3,903	$20,361	$13,816	$24,104	$61,845	$747,302		

Office of the Town Administrator

Fiscal Year 2020 Budgeting Process
_____ Department - Salaries Worksheet

	FY 2019 APPROVED						FY 2020 PROPOSED					
Postion	*Fiscal Year* Grade & Step	*No COLA* Hourly Rate	Hours / Week	# Wks per Yr	Annual Wage	Postion	*Fiscal Year 20* Grade & Step	*1.5% COLA* Hourly Rate	Hours / Week	# Wks per Yr	Annual Wage
					$ -						$ -
					$ -						$ -
					$ -						$ -
					$ -						$ -
					$ -						$ -
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					$ -						$ -
					$ -						$ -
					$ -						$ -
TOTAL					$ -						$ -

Proposed Change: $ -
Percent Change

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
1122	**BOARD OF SELECTMEN**					
1122	5110 ELECTED OFFICIALS	16,500.00	16,500.00	16,500.00	16,500.00	
1122	51101 ADMINISTRATIVE SALARIES	153,593.43	146,034.73	176,238.67	192,034.67	
1122	51102 TOWN ADMINISTRATOR SALARY	136,513.44	143,769.20	152,297.60	155,994.00	
1122	51140 LONGEVITY PAY	2,800.00	3,000.00	3,500.00	3,500.00	
1122	5300 PROFESSIONAL & TECHNICAL	89,173.13	135,066.77	162,234.76	110,000.00	
1122	5700 OTHER CHARGES & EXPENSES	13,244.86	21,973.03	15,448.03	23,000.00	
TOTAL	**BOARD OF SELECTMEN**	411,824.86	466,343.73	526,219.06	501,028.67	-
1131	**FINANCE COMMITTEE**					
1131	5200 CONTRACT SERVICES	6,897.50	4,855.50	5,083.70	7,500.00	
1131	5730 MEMBERSHIPS	-	152.00	155.00	175.00	
1132	5960 RESERVE FUND	-	56,500.00	56,500.00	55,000.00	
TOTAL	**FINANCE COMM.**	6,897.50	61,507.50	61,738.70	62,675.00	-
1135	TOWN ACCOUNTANT					
1135	51101 TOWN ACCOUNTANT SALARY	78,130.01	42,716.88	78,377.37	71,117.28	
1135	51105 ASSISSTANT ACCOUNTANT	41,989.20	38,793.66	0.00	20,000.00	
1135	51140 LONGEVITY PAY	2,475.00	0.00	0.00	0.00	
1135	5700 OTHER CHARGES & EXPENSES	80.00	699.00	991.62	1,000.00	
1135	5711 TRAINING & SEMINARS	710.20	-	3,078.34	2,000.00	
TOTAL	**TOWN ACCOUNTANT**	123,384.41	82,209.54	82,447.33	94,117.28	-
1141	**ASSESSORS**					
1141	51101 ADMINISTRATIVE SALARIES	45,983.93	30,529.45	40,766.86	92,520.00	
1141	51102 PRINCIPAL ASSESSOR SALARY	88,426.80	92,183.38	62,571.34	21,888.00	
1141	51104 ADMIN. CLERK'S SALARY	12,620.83	16,634.76	26,073.41	0.00	
1141	51107 ASSISTANT ASSESSOR SALARIY		0.00	13,899.20	0.00	
1141	51140 LONGEVITY PAY	-	300.00	512.50	500.00	
1141	5190 TRAINING EXPENSE	1,880.75	1,687.96	1,814.11	2,000.00	
1141	5300 PROFESSIONAL & TECHNICAL	2,788.07	3,340.00	3,500.00	5,500.00	
1141	5380 CARTOGRAPHIC SERVICES	3,400.00	3,000.00	2,200.00	3,400.00	
1141	5700 OTHER CHARGES & EXPENSES	2,007.00	217.30	240.82	500.00	

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
TOTAL	ASSESSORS	157,107.38	147,892.85	151,578.24	126,308.00	-
1144	TREASURER(FIXED P/R COST)					
1144	51900 FICA (MEDICARE)	163,682.98	179,481.50	183,696.76	174,049.00	
1144	51911 PENSION FUND	1,027,947.00	1,039,744.01	1,041,850.00	1,093,943.00	
1144	51913 UNEMPLOYMENT COMP.	35,733.18	26,312.04	27,046.64	42,000.00	
1144	51916 MED. INS.-EMPLOYER CONT.	1,875,624.60	1,946,756.20	2,195,709.25	2,324,979.00	
1144	51919 MED INS RETIREE TOWN SHARE	404,803.34	477,837.25	544,515.50	567,742.00	
1144	51920 GASB 45	4,327.37	3,660.25	9,163.28	5,000.00	
1144	5212 COMPUTER P/R SERV. CON.	9,748.65	10,569.72	10,980.78	12,000.00	
1144	5951 OTHER POST EMP BENEFIT (OPEB)			30,000.00	30,000.00	
1144	5999 ENCUMBRANCE	4,999.99	0.00	-	-	
TOTAL	TREASURER(FIXED P/R CO	3,526,867.11	3,684,360.97	4,042,962.21	4,249,713.00	-
1145	TOWN TREASURER					
1145	51101 TREASURER SALARY	78,582.72	76,170.00	75,006.42	73,268.00	
1145	51104 ADMIN. CLERK'S SALARY	-	35,800.14	0.00	0.00	
1145	51105 CLERICAL SALARY	-	0.00	0.00	0.00	
1145	51107 ASSISTANT TREASURER		0.00	46,519.20	47,649.00	
1145	51140 LONGEVITY PAY	1,000.00	1,000.00	1,500.00	0.00	
1145	52200 TAX TITLE EXPENSES	5,801.00	4,954.00	7,746.81	10,000.00	
1145	5700 OTHER CHARGES & EXPENSES	6,563.12	6,029.90	5,918.17	5,000.00	
1145	5711 TRAINING & SEMINARS	65.00	65.00	1,108.58	1,000.00	
1145	5714 Admin Fees - MWPAT	10,820.40	9,179.71	7,493.39	7,500.00	
TOTAL	TOWN TREASURER	102,832.24	133,198.75	145,292.57	144,417.00	-
1146	TAX COLLECTOR					
1146	51101 ADMINISTRATIVE SALARIES	41,075.16	42,233.10	43,170.40	44,195.13	
1146	51102 TAX COLLECTOR SALARY	75,311.92	77,454.96	80,558.48	80,054.00	
1146	51140 LONGEVITY PAY	1,300.00	1,500.00	2,000.00	3,000.00	
1146	5190 TRAINING EXPENSE	594.28	969.87	1,000.00	1,000.00	
1146	5300 PROFESSIONAL & TECHNICAL	837.50	0.00	0.00	0.00	
1146	5700 OTHER CHARGES & EXPENSES	14,880.08	14,926.12	14,174.17	15,575.00	
TOTAL	TAX COLLECTOR	133,998.94	137,084.05	140,903.05	143,824.13	-
1155	INFORMATION TECHNOLOGY					

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
1155	51101 INFO TECH DIR SALARY	81,745.20	83,787.00	85,966.40	88,050.96	
1155	51111 IT ASSISTANNT	-	5,038.45	13,367.03	15,000.00	
1155	51140 LONGEVITY PAY	500.00	1,000.00	1,500.00	1,000.00	
1155	5272 COPY MACH SERV CONTRACT	3,684.37	5,882.87	3,905.21	5,000.00	
1155	5320 COMPUTER TRAINING	1,840.00	0.00	1,850.00	6,000.00	
1155	5340 TELEPHONE EXPENSE	68,932.22	70,885.43	75,572.22	56,650.00	
1155	5343 MAINTENANCE AGREEMENTS	109,706.42	109,056.06	117,128.59	107,500.00	
1155	5400 SUPPLIES	939.34	5,796.45	2,365.09	2,000.00	
1155	5726 LEASE AGREEMENTS	22,138.53	24,504.04	41,587.69	45,000.00	
1155	5727 HARDWARE	12,782.91	32,604.58	11,296.75	14,800.00	
1155	5728 SOFTWARE	112.00	4,469.64	1,728.80	4,000.00	
TOTAL	INFORMATION TECHNOLOGY	302,380.99	343,024.52	356,267.78	345,000.96	-
1161	TOWN CLERK					
1161	5110 ELECTED OFFICIALS	94,749.95	83,511.09	85,367.58	87,409.92	
1161	51101 ADMINISTRATIVE SALARIES	28,110.51	44,317.65	47,065.20	48,214.52	
1161	51140 LONGEVITY PAY	-	-	-	500.00	
1161	5700 OTHER CHARGES & EXPENSES	1,213.99	2,788.37	1,657.85	4,000.00	
TOTAL	TOWN CLERK	124,074.45	130,617.11	148,867.39	140,124.44	-
1163	BOARD OF REGISTRARS					
1163	5110 APPOINTED OFFICIALS	250.00	0.00	0.00	0.00	
1163	51100 CONSTABLES	750.00	1,000.00	1,000.00	1,000.00	
1163	51101 ADMINISTRATIVE SALARIES	17,321.18	21,924.81	15,095.75	25,753.53	
1163	5700 OTHER CHARGES & EXPENSES	4,552.42	5,368.72	3,149.67	6,050.00	
TOTAL	BOARD OF REGISTRARS	22,873.60	28,293.53	19,245.42	32,803.53	-
1171	CONSERVATION COMMISSION					
1171	51101 CONSERVATION AGENT SALARY	67,438.24	69,496.96	71,052.80	72,766.80	
1171	51140 LONGEVITY PAY	0.00	0.00	2,000.00	2,000.00	
1171	5293 MAINT OF SAILING CAMP	0.00	24,911.91	32,922.21	32,500.00	
1171	5300 PROFESSIONAL & TECHNICAL	885.47	3,034.12	647.49	1,070.00	
1171	5702 MAINTENANCE EXPENSES	3,416.74	0.00	0.00	0.00	

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
TOTAL	CONSERVATION COMMISSIO	71,740.45	97,442.99	106,622.50	108,336.80	-
1175	PLANNING BOARD					
1175	51101 CLERICAL SALARIES	8,504.80	0.00	0.00	0.00	
1175	51105 CLERICAL SALARY	4,689.54	21,631.31	28,275.19	42,824.15	
1175	5190 TRAINING EXPENSE	-	0.00	250.46	2,000.00	
TOTAL	PLANNING BOARD	13,194.34	21,631.31	28,525.65	44,824.15	-
1199	UNCLASSIFIED (SELECTMEN)					
1199	51914 INSURANCE EXPENSE	420,934.97	489,549.50	522,536.00	500,000.00	
1199	52000 STREET LIGHTING EXPENSE	20,362.88	59,883.01	46,139.57	35,000.00	
1199	52019 TOWN REPORT	1,954.26	13,300.00	13,455.00	11,000.00	
1199	52100 SELF INSURANCE TRUST FND.	170,263.19	108,718.59	41,064.63	80,000.00	
1199	5211 TOWN BUILDING UTILITIES	162,855.82	119,797.05	154,496.65	125,000.00	
1199	5212 SAILING CAMP SERVICES	43,401.99	0.00	0.00	0.00	
1199	5218 OB RES PLACEMENT	200,989.40	93,540.05	0.00	0.00	
1199	5219 INFORMATION BOOTH	15,000.00	15,000.00	20,000.00	20,000.00	
1199	5270 COPY PAPER	-	4,277.94	3,359.20	2,250.00	
1199	5273 LEASE LAND FOR DRAINAGE	-	1,250.00	1,250.00	1,250.00	
1199	5301 ENGINEERING/ARCHITECTURAL	-	637.10	3,630.00	10,000.00	
1199	5302 ANNUAL AUDIT	44,700.00	32,000.00	32,000.00	42,000.00	
1199	5341 ADVERTISING	6,441.52	14,403.32	22,403.21	15,000.00	
1199	5344 POSTAGE	5,812.05	13,229.93	9,149.90	11,000.00	
1199	5420 OFFICE SUPPLIES	17,329.16	13,183.64	20,755.16	20,000.00	
1199	5622 DUKES CTY PEST MANAGEMENT	894.10	0.00	0.00	4,000.00	
1199	5623 DUKES CTY HEALTH ACCESS	52,639.96	64,474.20	66,715.76	78,223.00	
1199	56901 MV COMMISSION ASSESSMENT	141,868.00	141,869.00	146,607.00	150,239.00	
1199	5700 OTHER BENEFITS	9,767.50	12,652.74	10,231.75	30,000.00	
1199	5701 TRANSPORTATION/TRAVEL	1,118.56	9,083.42	4,112.84	10,000.00	
1199	5711 BOARD & COMM TRAINING	-	2,094.00	0.00	5,000.00	
1199	5730 REG HOUSING ASMNT	55,116.00	67,333.00	66,032.00	62,107.00	
TOTAL	UNCLASSIFIED (SELECTME	1,371,449.36	1,276,276.49	1,183,938.67	1,212,069.00	-
1210	POLICE DEPARTMENT					
1210	51101 ADMINISTRATIVE SALARIES	46,341.65	49,444.48	46,982.32	51,928.56	

			FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
1210	51140	LONGEVITY PAY	8,300.00	8,300.00	16,500.00	15,000.00	
1210	51210	POLICE CHIEF'S SALARY	152,383.52	132,223.76	129,361.34	137,682.72	
1210	51211	LIEUTENANT SALARY	122,344.60	105,516.59	111,464.14	111,875.04	
1210	51212	PATROLMEN SALARIES	577,509.35	589,401.51	747,930.28	698,122.80	
1210	51213	SUMMER/TEMP	160,130.62	163,964.72	210,893.30	148,625.00	
1210	51214	PATROL SERGEANT	329,435.57	383,780.20	422,270.80	425,450.88	
1210	51215	EXECUTIVE ASSISTANT	54,214.94	57,309.67	69,963.98	59,508.00	
1210	51217	QUINN BILL ENCUMBRANCE	20,608.56	210,564.00	215,684.56	237,100.75	
1210	51292	ANIMAL CTRL OFFICER SALARY	44,795.18	46,993.57	49,347.98	48,086.64	
1210	51293	ASST ANIMAL CONTROL OFFICER	-	12,140.00	17,324.92	15,058.66	
1210	51298	SCHOOL RESOURCE OFFICER	68,784.01	-22,106.70	0.00	0.00	
1210	5186	DETECTIVE SALARY	198,718.11	173,840.49	184,481.52	183,409.92	
1210	5189	ADDITIONAL SALARY EXPENSE	129,455.33	348,782.32	171,628.35	169,000.00	
1210	5190	ADDITIONAL SALARY EXPENSE	175,697.01	28.00	118,747.97	35,590.00	
1210	5306	DELTA DENTAL	6,000.00	2,879.00	2,464.00	6,500.00	
1210	54294	ANIMAL CONTROL OTHER CHARGES	1,435.66	1,159.48	11,392.18	1,500.00	
1210	5580	UNIFORMS & EQUIPMENT	53,836.36	54,435.48	55,308.33	55,350.00	
1210	5711	TRAINING & SEMINARS	21,628.47	22,000.00	21,992.94	22,000.00	
TOTAL		POLICE DEPARTMENT	2,171,618.94	2,340,656.57	2,603,738.91	2,421,788.97	-
1220		FIRE DEPARTMENT					
1220	51101	SALARIES	124,640.00	161,162.50	189,139.82	263,400.00	
1220	51102	NON RELATED INCIDENTS	-	0.00	2,515.00	5,000.00	
1220	51103	FIRE CHIEFS SALARY	-	-	-	-	
1220	51140	LONGEVITY PAY	-	-	-	-	
1220	5243	BUILDING REPAIRS	-	-	-	-	
1220	5700	OTHER CHARGES & EXPENSES	95,153.20	105,591.97	99,588.67	100,000.00	
TOTAL		FIRE DEPARTMENT	219,793.20	266,754.47	291,243.49	368,400.00	-
1231		AMBULANCE SERVICE					
1231	51101	SALARIES	119,961.00	137,002.36	131,134.30	140,162.22	
1231	51102	AMBULANCE CHIEFS SALARY	58,260.80	57,980.20	62,097.00	64,874.16	
1231	51140	LONGEVITY PAY	-	0.00	2,800.00	4,000.00	
1231	5130	HOLIDAY/OVERTIME PAY	-	8,013.40	7,947.68	8,339.82	
1231	51400	SHIFT PAY	80,910.00	74,690.00	89,160.00	91,125.00	

			FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
1231	5190	TRAINING & TUITION	-				
1231	5700	OTHER CHARGES & EXPENSES	34,068.89	48,379.91	48,767.19	51,000.00	
TOTAL		AMBULANCE SERVICE	293,200.69	326,065.87	341,906.17	359,501.20	-
1241		BUILDING INSPECTOR					
1241	51100	ZONING ADMIN SALARY	-	0.00	0.00	6,608.52	
1241	51101	BLDG ADMIN SALARIES	129,049.88	50,720.34	67,665.79	54,455.04	
1241	51102	BUILDING INSPECTOR	38,488.48	80,568.28	97,060.28	91,300.00	
1241	51140	LONGEVITY PAY	-				
1241	51241	LOCAL INSPETOR	-	47,179.60	42,535.12	69,405.12	
1241	51242	SEPERATE INSPECTORS	47,330.00	49,945.00	71,010.00	40,000.00	
1241	5300	PROFESSIONAL & TECHNICAL	3,656.52	7,862.50	1,185.49	1,000.00	
1241	5700	OTHER CHARGES & EXPENSES	596.57	589.52	977.32	1,000.00	
1241	5730	MEMBERSHIPS	185.00	210.00	460.00	400.00	
1241	5780	INSTRUCTIONAL & CONF.	1,052.00	1,057.48	4,143.29	3,050.00	
TOTAL		BUILDING INSPECTOR	220,358.45	238,132.72	285,037.29	267,218.68	-
1249		SHELLFISH					
1249	51101	CONSTABLE SALARY/SALARIES	42,246.40	43,465.03	44,765.28	45,675.24	
1249	51102	SHELLFISH DIRECTORS SALARY	74,311.92	76,454.96	78,145.60	80,054.00	
1249	51103	SHELLFISH LABORER	10,395.00	11,144.73	11,025.52	12,678.35	
1249	51104	SUMMER LABORS	0.00	2,707.84	2,346.84	2,741.76	
1249	51140	LONGEVITY PAY	1,300.00	2,000.00	2,000.00	2,000.00	
1249	5130	HOLIDAY PAY	2,524.53	2,316.93	3,058.53	2,529.60	
1249	5214	WATER MONITORING	2,500.00	0.00	3,500.00	6,000.00	
1249	52249	TWN SH-MARINE BIOLOGIST	37,000.00	37,000.00	37,000.00	38,000.00	
1249	5420	SUPPLIES	2,730.56	6,304.47	4,536.98	5,000.00	
1249	5713	TRAVEL CONF. & DUES	1,165.13	2,101.44	2,606.42	3,500.00	
1249	5881	EQUIPMENT	1,988.66	3,884.60	3,914.59	4,000.00	
TOTAL		SHELLFISH	176,162.20	187,380.00	192,899.76	202,178.95	-
1291		EMERGENCY MANAGEMENT					
1291	5100	PERSONAL SERVICES	-	-	-	-	
1291	5584	BOAT EXPENSE	9,532.67	9,944.63	9,372.80	13,500.00	
1291	5700	OTHER CHARGES & EXPENSES	6,884.18	11,259.25	9,596.65	11,200.00	

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
1291	59999 ENCUMBRANCES	-	-	-	-	
TOTAL	EMERGENCY MANAGEMENT	16,416.85	21,203.88	18,969.45	24,700.00	-
1296	MARINA MANAGER					
1296	51101 SALARIES	149,412.53	115,236.26	106,790.25	120,537.44	
1296	51102 HARBORMASTERS SALARY	47,304.98	87,755.39	87,901.44	87,361.92	
1296	51140 LONGEVITY PAY	2,500.00	2,500.00	2,000.00	3,000.00	
1296	5240 REPAIRS & MAINTENANCE	22,416.40	24,058.68	26,274.67	28,000.00	
1296	5700 OTHER CHARGES & EXPENSES	17,395.15	16,949.59	18,923.00	20,000.00	
TOTAL	MARINA MANAGER	239,029.06	246,499.92	241,889.36	258,899.36	-
1300	SCHOOL					
1300	5100 ADMINISTRATION	5,272,077.14	5,406,250.52	5,593,713.70	8,061,820.26	
1300	5200 INSTRUCTIONAL	1,484,825.29	187,124.84	95,972.50	-	
1300	5307 Legal Protection	4,000.00	0.00	0.00	-	
1300	5400 SERVICE	14,205.06	148,653.88	33,745.31	-	
1300	5700 OPERATION & MAINTENANCE	375,811.45	1,572,263.04	2,048,365.91		
1300	5790 EMERGENCY EXPENSE	-	-	-	-	
TOTAL	OAK BLUFFS SCHOOL	7,150,918.94	7,314,292.28	7,771,797.42	8,061,820.26	-
1301	MARTHA'S VINEYARD REG HS					
1301	5690 MVRHS DISTRICT ASSESS.	4,780,716.11	4,735,281.00	4,780,716.11	5,033,791.23	
1301	5800 MVRHS CAPITAL OUTLAY	-	-	-	-	
TOTAL	MARTHA'S VINEYARD REG	4,780,716.11	4,735,281.00	4,780,716.11	5,033,791.23	-
TOTAL	ALL ISLAND SCHOOL COMM	-	-	-	-	
1421	HIGHWAY-ADMINISTRATION					
1421	5110 ELECTED OFFICIAL (TREE WARDEN)	-	0.00	1,500.00	0.00	1,500.00
1421	51101 ADMINISTRATIVE SALARIES	116,971.50	120,438.20	117,735.84	125,657.15	
1421	51102 SUPERINTENDENT SALARY	98,240.40	101,080.64	99,360.00	105,798.96	
1421	51140 LONGEVITY PAY	9,167.00	9,075.00	12,550.00	13,050.00	
1421	5130 OTHER WAGES	120,498.51	133,818.34	125,306.54	160,341.00	
1421	5131 HOLIDAY/ MISC OVERTIME	38,438.67	51,509.82	55,618.69	50,000.00	

			FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
1421	5132	SNOW/ ICE WAGES	16,621.88	16,175.29	17,374.46	15,000.00	
1421	51422	LABORER/MECHANIC SALARIES	365,022.79	385,071.71	377,425.53	397,904.94	
1421	5216	PUBLIC BUILDING MAINTENANCE	134,604.64	112,863.78	135,653.68	125,000.00	
1421	5217	FUEL	79,465.95	74,333.13	83,553.76	90,000.00	
1421	5240	REPAIRS & MAINTENANCE	5,152.86	1,340.10	1,656.50	5,000.00	
1421	5241	TIPPING FEES	126,435.22	118,291.83	113,708.82	130,000.00	
1421	5242	REPAIR OF TRUCKS & EQUIP.	104,922.61	108,972.28	65,990.82	80,000.00	
1421	5245	RECYCLING MATERIAL DISP.	13,531.99	13,502.95	10,786.35	12,000.00	
1421	5291	SNOW REMOVAL	33,480.29	47,663.28	34,864.57	30,000.00	
1421	5292	COLLECTION OF OFFAL	9,869.20	12,326.12	7,078.31	10,000.00	
1421	5293	MAINT FARM POND CULVERT	600.00	11,760.00	18,205.00	40,000.00	
1421	5294	BEAUTIFICATION & MAINTENANCE	22,902.52	21,273.51	15,104.02	20,000.00	
1421	5295	RUBBISH TRUCK LEASE	61,726.00	75,904.00	74,754.00	75,904.00	
1421	5700	OTHER CHARGES & EXPENSES	72,332.70	116,763.85	78,728.39	74,300.00	
1421	5709	WASTEWATER FEES	25,081.98	20,358.98	19,324.00	25,000.00	
1421	58422	RESURFACING CONCRETE RDS.	44,806.35	48,515.25	55,338.04	40,000.00	
1421	5881	EQUIPMENT	-	0.00	25,820.93	29,206.00	
1421	59999	ENCUMBRANCES	-	-	-	-	
TOTAL		HIGHWAY-ADMINISTRATION	1,499,873.06	1,601,038.06	1,547,438.25	1,654,162.05	
1519		BOARD OF HEALTH					
1519	51105	CLERICAL SALARY	28,006.53	35,329.53	43,244.85	45,000.00	
1519	5120	SEASONAL EMPLOYMENT	3,302.50	11,750.60	20,640.00	15,550.00	
1519	51520	HEALTH AGENTS SALARY	75,784.42	67,392.11	68,668.21	73,268.00	
1519	5246	HAZARDOUS WASTE DISPOSAL	7,543.01	6,885.75	8,908.38	12,000.00	
1519	5301	PUB. HEALTH NURSING SERV.	14,631.25	13,873.01	14,561.23	25,000.00	
1519	5303	ADVERTISING/POSTAGE	108.45	148.93	120.79	550.00	
1519	5700	OTHER CHARGES & EXPENSES	3,801.47	2,814.08	3,669.64	4,525.00	
1519	5701	CLOTHING ALLOWANCE	160.00	112.97	180.19	200.00	
1519	5717	SCHOOL SEMINARS & TRAIN.	125.00	1,009.56	648.50	700.00	
1519	5730	DUES AND MEMBERSHIP	95.00	250.00	20.00	250.00	
1519	5731	LANDFILL TESTING	13,074.77	2,195.93	12,082.20	13,000.00	
TOTAL		BOARD OF HEALTH	146,632.40	141,762.47	172,743.99	190,043.00	

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
1541	COUNCIL ON AGING					
1541	51101 SALARIES	92,594.66	107,976.81	46,847.46	46,259.54	
1541	51102 COA DIRECTORS SALARY	4,793.60	0.00	63,260.00	67,379.76	
1541	51140 LONGEVITY PAY	1,000.00	1,000.00	1,000.00	1,000.00	
1541	5352 ICOA MV CENTER FOR LIVING	74,623.61	77,292.65	97,821.80	124,809.27	
1541	5700 OTHER CHARGES & EXPENSES	8,499.25	9,801.56	12,499.00	8,500.00	
TOTAL	COUNCIL ON AGING	181,511.12	196,071.02	221,428.26	247,948.57	-
1543	VETERANS' SERVICES					
1543	5700 OTHER CHARGES & EXPENSES	1,219.01	581.98	977.44	500.00	
1543	5770 BENEFIT PAYMENTS	62,433.55	72,188.88	68,392.37	70,000.00	
TOTAL	VETERANS' SERVICES	63,652.56	72,770.86	69,369.81	70,500.00	-
1610	LIBRARY					
1610	51101 SALARIES	125,266.41	274,466.33	314,675.18	313,755.41	
1610	51102 LIBRARY DIRECTORS SALARY	195,067.35	67,843.16	67,639.67	69,050.67	
1610	51140 LONGEVITY PAY	1,012.50	0.00	0.00	0.00	
1610	5200 LIBRARY PROGRAMS	1,347.37	2,932.05	3,157.32	3,000.00	
1610	5511 BOOKS & PERIODICALS	104,532.94	102,789.70	80,733.84	100,330.00	
1610	5582 SUPPLIES & EXPENSES	5,718.01	11,881.61	8,875.64	8,200.00	
1610	5711 EDUCATION & TRAINING	4,753.19	3,194.17	9,502.33	5,703.00	
1610	5799 COMPUTER AUTOMATION	29,100.61	27,337.69	28,668.24	29,700.00	
TOTAL	LIBRARY	466,798.38	490,444.71	513,252.22	529,739.08	-
1612	ARTS COUNCIL					
1612	5700 OTHER CHARGES & EXPENSES	1,500.00	1,500.00	1,500.00	1,500.00	
TOTAL	ARTS COUNCIL	1,500.00	1,500.00	1,500.00	1,500.00	-
1630	PARKS AND RECREATION					
1630	51105 OTHER SALARIES	41,062.44	67,334.81	70,383.12	84,199.20	
1630	5200 MAINTENANCE OCEAN PARK	40,000.00	40,107.85	67,714.30	67,350.00	
1630	5401 TOWN BEACH EXPENSES	-	2,427.50	3,320.79	4,500.00	
1630	5488 BAND CONCERTS	2,500.00	4,500.00	4,500.00	5,000.00	
1630	5700 OTHER CHARGES & EXPENSES	8,983.26	9,902.05	8,106.09	12,000.00	

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
TOTAL	PARKS AND RECREATION	92,545.70	124,272.21	154,024.30	173,049.20	-
1710	MATURING DEBT-PRINCIPAL					
1710	5910 WW PRIMARY CLARIFIER	136,676.91	136,030.33	135,000.00	135,000.00	
1710	5912 LIBRARY CONTRUCTION	175,000.00	175,000.00	175,000.00	175,000.00	
1710	5932 WASTEWATER	702,509.69	725,936.00	749,114.03	767,882.65	
1710	5933 BULKHEAD PROJECT DEBT	130,000.00	130,000.00	130,000.00	0.00	
1710	5934 LANDFILL CAPPING PRINCIPA	208,458.35	112,059.31	113,065.59	117,310.81	
1710	5937 LEONARDO PROPERTY PURCHASE	-	100,000.00	100,000.00	0.00	
1710	5938 SENGE DREDGING	-	45,000.00	40,000.00	40,000.00	
1710	5941 2012WW CAMPUS AREA	190,000.00	120,000.00	120,000.00	120,000.00	
1710	5942 BUILDING IMPROVEMENTS	-	25,000.00	25,000.00	25,000.00	
1710	5943 FIRE STATION CONSTR	-	455,000.00	450,000.00	450,000.00	
1710	5944 PUBLIC ROADS	-	75,146.00	75,000.00	75,000.00	
1710	5945 TOWN HALL PLANS	-	34,150.00	30,000.00	25,000.00	
1710	5946 FUEL FACILITY	-	90,000.00	85,000.00	85,000.00	
1710	5947 CENTER FOR LIVING (OB SHARE)		0.00	33,536.00	33,536.00	
TOTAL	MATURING DEBT-PRINCIPA	1,542,644.95	2,223,321.64	2,260,715.62	2,048,729.46	-
1720	MATURING BAN-PRINCIPAL					
1720	5917 BAN PAY OFF	140,761.25	-		-	
TOTAL	MATURING BAN-PRINCIPAL	140,761.25	-	-	-	-
1750	MATURING DEBT-INTEREST					
1750	5910 WW PRIMARY CLARIFIER	37,862.85	35,170.18	33,778.47	27,838.75	
1750	5912 LIBRARY CONTRUCTION	73,062.50	65,187.50	57,312.50	49,437.50	
1750	5916 STM 11/15 FIRE STATION	185,234.28	0.00	0.00	0.00	
1750	5932 WASTEWATER	130,360.59	85,305.98	58,275.62	40,735.34	
1750	5933 BULKHEAD PROJECT DEBT	12,512.50	7,637.50	2,600.00	0.00	
1750	5934 LANDFILL CAPPING INTEREST	5,155.83	2,043.60	0.00	0.00	
1750	5937 LEONARDO PROPERTY PURCHASE	9,625.00	5,875.00	2,000.00	0.00	
1750	5938 SENGE DREDGING	4,900.00	8,900.00	8,000.00	7,200.00	
1750	5941 2012WW CAMPUS AREA	29,200.00	37,200.00	34,800.00	32,400.00	
1750	5942 BUILDING IMPROVEMENTS	-	4,000.00	3,500.00	3,000.00	

		FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
1750	5943 FIRE STATION CONSTR	-	310,400.00	287,775.00	265,275.00	
1750	5944 PUBLIC ROADS	-	37,597.02	33,843.00	30,093.75	
1750	5945 TOWN HALL PLANS	-	10,354.00	8,750.00	7,375.00	
1750	5946 FUEL FACILITY	-	10,750.14	6,375.00	2,125.00	
1750	5947 CENTER FOR LIVING (OB SHARE)		0.00	8,216.32	7,210.24	
TOTAL	MATURING DEBT-INTEREST	487,913.55	620,420.92	545,225.91	472,690.58	-
1751	INT. ON TEMPORARY DEBT					
1751	5939 BAN MISC INTEREST	-	-	-	-	
1760	5997 BAN INTEREST	57,285.37	10,654.76	0.00	10,000.00	
TOTAL	INTEREST ON BAN	57,285.37	10,654.76	-	10,000.00	-
1840	STATE/COUNTY ASSESSMENTS					
1840	5621 COUNTY/STATE ASSESSMENTS	68,695.94	-	68,695.94	-	
1840	5623 DUKES CTY HEALTH ACCESS	-	-	-	-	
1840	5640 AIR POLLUTION ASSESS.	3,633.00	-	3,633.00	-	
1840	5647 NON-RENEWAL EXCISE TAX	15,580.00	-	15,580.00	-	
1840	5663 REG. TRANSIT AUTHORITY	122,439.00	-	122,439.00	-	
1840	5665 CHARTER SCHOOL ASSESSMENT	545,765.00	-	545,765.00	-	
1840	5666 SCHOOL CHOICE ASSESSMENT	235,130.00	-	235,130.00	-	
TOTAL	STATE/COUNTY ASSESSMEN	991,242.94	-	991,242.94	-	-
1900	INTERFUND OPERATING TRANS					
1900	5962 TRANSFERS TO SPEC. REV.	66,523.83	-	66,523.83	-	
1900	5965 TRANSFER TO ENTERPRISE FUND	-	-	-	-	
1900	97004 STABILIZATION FUND TRANSFER	-	-	-	-	
TOTAL	INTERFUND OPERATING TR	66,523.83	-	66,523.83	-	-
FUND OPERATING ACCOUNTS		27,375,725.18	27,768,406.70	30,200,362.29	29,601,902.55	1,500.00
60198	WASTEWATER ENTERPRISE FUND					
60198	51101 ADMINISTRATIVE SALARIES	171,589.04	192,190.51	201,374.20	210,357.84	
60198	51102 FACILITY MANAGER	90,943.76	86,612.32	88,545.60	90,702.72	
60198	51108 OVERTIME	12,926.38	13,942.83	14,302.22	19,000.00	

			FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 Approved Budget	FY 2020 Requested Budget
60198	51140	LONGEVITY PAY	1,800.00	1,800.00	4,300.00	2,800.00	
60198	51914	INSURANCE EXPENSE	63,335.00	63,335.00	63,335.00	63,335.00	
60198	5210	CONSULTING ENGINEERING	4,758.00	0	0	0	
60198	5215	UTILITIES - ELECTRIC	27,524.67	28,680.14	37,720.50	45,000.00	
60198	5300	PROFESSIONAL & TECHNICAL	18,555.06	19,240.39	17,792.85	20,000.00	
60198	5340	COMMUNICATION	21,002.81	21,760.52	20,860.11	30,000.00	
60198	5400	WW SUPPLIES	3,838.88	2,641.09	1,801.66	4,193.00	
60198	5402	CHEMICAL SUPPLIES	24,870.35	26,557.73	19,628.80	30,000.00	
60198	5420	OFFICE SUPPLIES	1,057.14	777.58	1,528.36	1,674.00	
60198	5700	GAS/FUEL	7,054.95	7,647.24	8,487.28	11,662.00	
60198	5702	BLDG MAINTENCE	5,222.43	1,793.51	4,039.49	6,091.00	
60198	5704	SLUDGE DISPOSAL	79,475.40	80,683.01	72,306.41	85,000.00	
60198	5705	EQUIPMENT REPAIR	30,511.62	39,290.05	32,288.13	45,000.00	
60198	5706	REPLACE EQUIPMENT	43,868.34	52,156.60	46,019.04	55,000.00	
60198	5707	EQUIPMENT RENTAL	1,061.11	248.25	1,305.00	2,304.00	
60198	5710	TRAVEL EXPENSES	871.17	757.63	1,232.62	1,500.00	
60198	5711	TRAINING & SEMINARS	541.95	2,340.01	718	3,000.00	
60198	5730	MEMBERSHIPS	150.00	0	0	400	
60198	5750	CONTINGENCY	-	0	0	29,532.00	
60198	5961	TRANSFERS TO GENERAL FUND	703,931.00	730,320.00	730,320.00	680,141.11	741,317.73
/ATER OPERATING ACCOUNTS			1,314,889.06	1,372,774.41	1,367,905.27	1,436,692.67	741,317.73
LL OPERATING ACCOUNTS			28,690,614.24	29,141,181.11	31,568,267.56	31,038,595.22	742,817.73

Government Finance Officers Association

BEST PRACTICE

Departmental Presentation in the Operating Budget Document

BACKGROUND:

The departmental section of a budget document traditionally has focused on accomplishments and detailed financial schedules. Recently, however, emphasis is also being placed more and more on describing programs or services and how their objectives will be met. A well-designed departmental section can enhance a readers understanding (assuming the reader is the general public or a decision-maker) of the purpose of funded programs or services, as well as their cost, making the budget document a more effective operational and communications document.

RECOMMENDATION:

GFOA recommends that governments consider the following guidelines when presenting information in the departmental section of the operating budget document:

1. *Design.*

The formatting can be enhanced as follows:

- Use a standard format for all departments (e.g., font size and type, margins, paragraph alignment and spacing, bullet points, indentation, and the consistent use of a single format (i.e., portrait or landscape);
- Use pictures, graphs, charts, borders, tabs, and dividers to enhance the presentation of information, taking care to place them in the section to which they relate;
- Include interesting facts or employ a did you know? format to attract interest; and
- Use hyperlinks that allow the reader to obtain additional information not included in the budget document.

2. *Brevity.*

Avoiding excessive detail is important, especially in financial schedules and text:

- Consider summarizing financial information rather than presenting each account in whole dollars (rounding may be beneficial);
- Keep discussions focused and concise; and
- Avoid excessive detail (consider the possibility of a separate supplemental departmental document for those desiring more detail).

3. *Services.*

A description of services or functional responsibilities must be included:

- Consider including hours of operation, address, phone number, email address, brief departmental historical recap, linking department to fund structure, and contact information (e.g., head of the department);
- Identify any changes in service levels (increase or reduction). This may include the dollar impact and the potential effect on the public;
- Discuss whether services are performed in-house or privatized; and
- Activities required by law always need to be covered.

4. *Issues.*

Discuss challenges, issues, and opportunities:

- Go beyond a mere listing of functional responsibilities to discuss challenges, issues, and opportunities. The discussion needs to focus on the future and key decision points, with an emphasis on solutions.

5. *Revenues.*

Revenues may include any fees or charges that the department generates:

- While many departments do not generate revenues, some do. If so, discuss the major type of revenues and the potential recovery rate.

6. *Expenditures.*

The analysis of expenditures should be done in a broad manner:

- Consider identifying major categories (rather than identifying, discussing, and analyzing every expenditure account) and note any significant changes. For example, major categories may include wages and benefits, supplies, etc. Some governments include budget highlights for each department.

7. *Staffing.*

Staffing information is usually presented in one of two manners:

- A departmental organization chart may be provided to supplement the main organization chart of the government and
- A brief schedule may summarize the departmental headcount over a period of time (including the upcoming budget year), which would have the advantage of identifying trends.

8. *Prioritization/Goals and Objectives.*

It has becoming increasingly common to explain how services are prioritized:

- A brief recap of any citizen surveys that a department has undertaken may be presented and
- Linking departmental goals and objectives to overall entity goals can be done through the use of a matrix. The use of timeframes and quantifying goals is encouraged.

9. *Measures.*

Performance measures typically are included in the respective departmental section of the budget document:

- Each department is encouraged to present performance measures that link with the goals of both the overall entity and the department;
- Performance measures should include input, output, efficiency, and effectiveness measures and their relationship to achieving desired outcomes;
- Include measures for the prior, current, and upcoming budget year; and
- A discussion of key measures is becoming increasingly common.

References:

- GFOA Best Practice: Posting Budget Documents and Financial Reports Online to Improve Access (2003).
- GFOA Best Practice: Using Trend Data and Comparative Data for Financial Analysis (2003).
- GFOA Best Practice: Performance Management: Using Performance Measurement for Decision Making (2002, 2007).

Applicable to Canadian Governments:

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203 N. LaSalle Street - Suite 2700 | Chicago, IL 60601-1210 | Phone: (312) 977-9700 - Fax: (312) 977-4806

TOWN OF OAK BLUFFS _____DEPARTMENT

Departmental Services, Goals and Performance Measures

Services Provided	This section is used to provide a description of the purpose of your Department and the major services you provide. Use this area to set forth the major services that your Department provides • **Include a description of staffing levels by function, total expenditures. Recap any revenues you generate.** • **Try to be brief, but as complete as possible in listing the major duties of your Department** • **Note:** Include any relevant information impacting your operations such as issues, challenges, shifting emphasis or responsibilities or major changes in cost. Include any trends or other influences.
Departmental Goals ✓ Insert Goal #1 Here	Use this section to provide a description of the Goal, any steps to completing the goal, additional resources necessary, partners in completing the goal, as well as any other information to describe the goal and its importance to the Department and the Town. • • •
✓ Insert Goal #2 Here	Use this section to provide a description of the Goal, any steps to completing the goal, additional resources necessary, partners in completing the goal, as well as any other information to describe the goal and its importance to the Department and the Town. • •
✓ Insert Goal #3 Here	Use this section to provide a description of the Goal, any steps to completing the goal, additional resources necessary, partners in completing the goal, as well as any other information to describe the goal and its importance to the Department and the Town. • • •

Do you Have Any Pictures or Graphs to Insert?	
2 Defining Success	Describe Generally how the success of your Department is measured How do you know if your Department is being Effective
Performance Measures ✓ Goal #1	In this Section list specific measures for your goal. Try to cite specific data related to outcomes; We're interested here in outputs that measure effectiveness and efficiency rather than just inputs such as $ or time spent • Effectiveness measures can include accomplishments, efficiency can be measured by citing output or accomplishments over units of time or funding. •
✓ Goal #2	In this Section list specific measures for your goal. Try to cite specific data related to outcomes; We're interested here in outputs that measure effectiveness and efficiency rather than just inputs such as $ or time spent • Effectiveness measures can include accomplishments, efficiency can be measured by citing output or accomplishments over units of time or funding. •
✓ Goal #3	In this Section list specific measures for your goal. Try to cite specific data related to outcomes; We're interested here in outputs that measure effectiveness and efficiency rather than just inputs such as $ or time spent Effectiveness measures can include accomplishments, efficiency can be measured by citing output or accomplishments over units of time or funding.
Here's another place to insert pictures or graphs	

Fiscal Year 2020 Budgeting Process
_____ Department - Salaries Worksheet

OB-039

	FY 2019 APPROVED						FY 2020 PROPOSED					
Postion	*Fiscal Year* Grade & Step	*No COLA* Hourly Rate	Hours / Week	# Wks per Yr	Annual Wage	Postion	*Fiscal Year 20* Grade & Step	*1.5% COLA* Hourly Rate	Hours / Week	# Wks per Yr	Annual Wage	
					$ -						$	-
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					$ -						$	-
					$ -						$	-
TOTAL					$ -						$	-

Proposed Change: $ -
Percent Change

SECTION 2

BUDGET SUMMARIES

BALANCED BUDGET SUMMARY

The Town provides a balanced budget each year such that all appropriations: including departmental budgets and articles for supplemental and capital purposes approved through Town Meeting action; Intergovernmental assessments; or amounts otherwise legally required to be raised, are fully funded through four categories of funding: Property taxes, other local revenues, state revenues, and other available funds. The total of all funding sources and uses are summarized in the accompanying **Balanced Budget Summary**, and reflect a fully funded, balanced budget.

Details of the four categories of funding sources are reported in the accompanying **Revenue Budget Summary** pages. Budget uses of funds are summarized on the accompanying **Expenditure Budget Summary** pages, and are also detailed in Section 3, by each department.

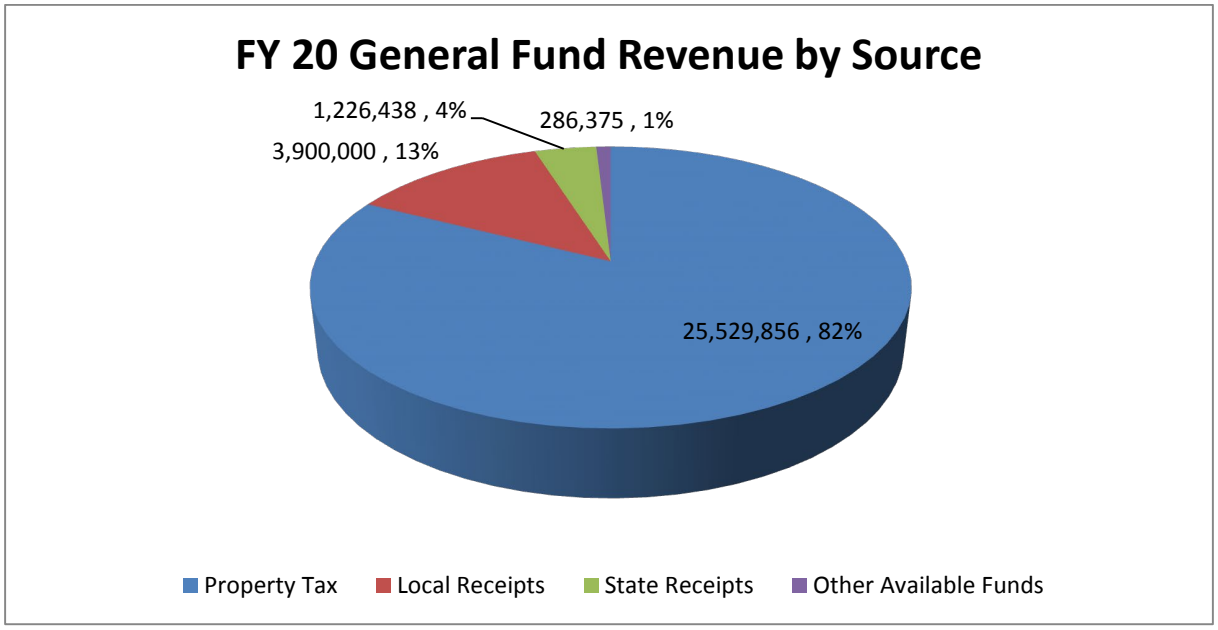
Supplemental and capital articles not included in the various departmental operating budgets are also included in the budgeted use of funds. These appropriations and the review process are detailed further in Section 5.

Revenue and expenditure budgets for the Community Preservation Act Fund are also further detailed in Section 4.

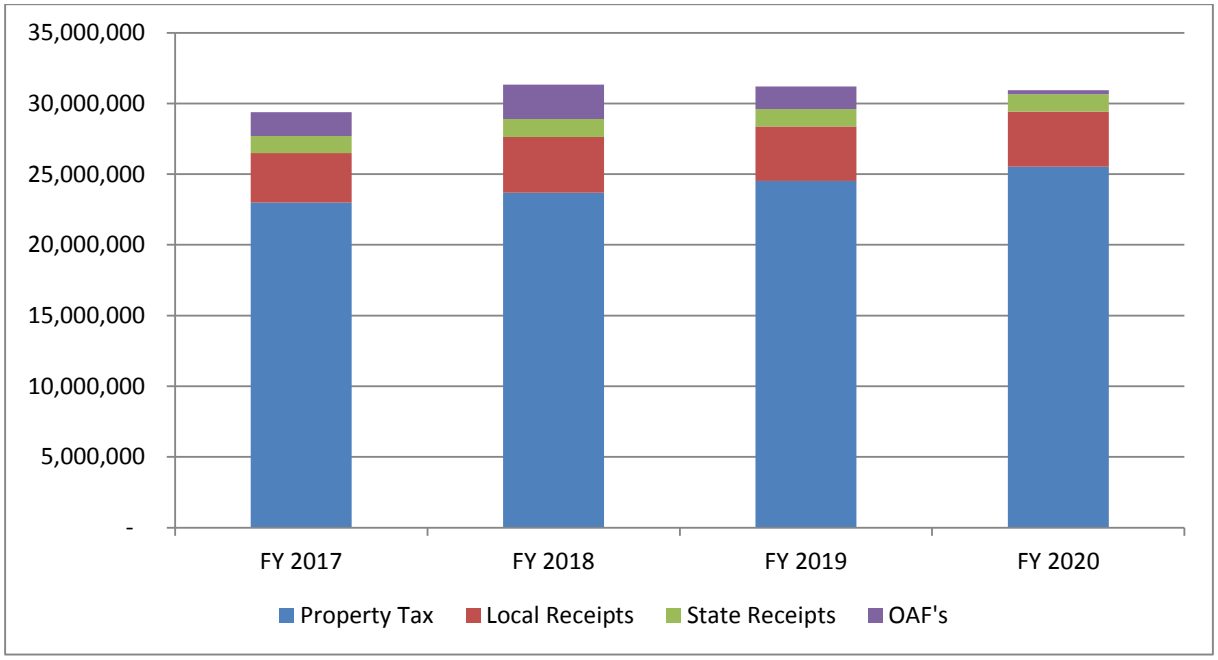
The Town reports this data to the Massachusetts Department of Revenue, Division of Local Services each year as part of setting the official tax rate. These Tax Rate Recapitulation forms are publicly available through the Department of Revenue. This process also ensures the Town does not exceed the maximum allowable levy permitted under Proposition 2 ½. The appropriations and funding sources, for each of the three funds requiring budget adoption, for each of the prior three years, and the projected amounts for FY 2020 are presented in the following table:

TOWN OF OAK BLUFFS, MASSACHUSETTS
BALANCED BUDGET SUMMARY

	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Proposed Budget
SOURCES				
General Fund Sources:				
Property taxes	$ 22,995,884	$ 23,686,810	$24,514,387	$25,526,856
Local receipts	4,486,000	3,939,000	3,850,000	3,900,000
State receipts	1,220,095	1,282,581	1,230,266	1,226,438
Other available funds	1,672,075	2,420,164	1,604,933	286,375
Total General Fund Sources	29,374,054	31,328,555	31,199,586	30,939,669
Community Preservation Fd Sources:				
Property tax surcharge	535,000	500,000	500,000	644,000
State matching revenues	139,980	127,700	127,700	127,666
CPA Fund Balances & Reserves	1,087,810	693,815	752,813	1,039,102
Total CPA Fund Sources	1,772,785	1,321,515	1,380,374	1,810,768
Sewer Enterprise Fund Sources:				
Sewer Enterprise Revenues	1,467,667	1,468,667	1,436,693	1,372,772
Sewer Enterprise Retained Earnings	100,000	295,000		
Total Sewer Enterprise Sources	1,567,667	1,763,667	1,436,693	1,372,772
TOTAL ALL SOURCES	32,704,511	34,413,737	34,016,653	34,132,209
USES				
General Fund Appropriations:				
Departmental operating budgets	28,789,862	29,816,602	30,702,919	29,647,518
Supplemental & Capital articles	584,191	1,403,469	496,667	1,127,940
Miscellaneous appropriations		108,484		164,211
Total General Fund Uses	29,374,053	31,328,555	31,199,586	30,939,669
CPA Fund Appropriations	1,762,791	1,321,515,	1,380,374	1,810,768
Sewer Enterprise Appropriations	1,567,667	1,763,667	1,436,693	1,372,772
TOTAL ALL USES	32,704,511	34,413,737	34,016,653	34,132,209
NET BUDGET	$ -	$ -	$ -	$ -



BUDGETED REVENUE TREND 2017 -2020



Additional charts highlighting the details of revenue sources and expenditure sources are included in the Revenue Budget Summary and Expenditure Budget Summary.

REVENUE BUDGET SUMMARY

The Town has the requirement to implement legally adopted budgets for three of its operating funds: The General Fund; the Wastewater Enterprise Fund; and the Community Preservation Act Fund. The Town's General Fund is primarily funded through four major sources: Property Taxes, local receipts, state receipts, and other available funds. The Town's Enterprise activity (Wastewater) is funded through user fees, accumulated Retained Earnings, or may be subsidized by the taxpayers. The Community Preservation Act Fund budget is funded through a property tax surcharge, state matching revenue, or accumulated, reserved, or undesignated fund balances.

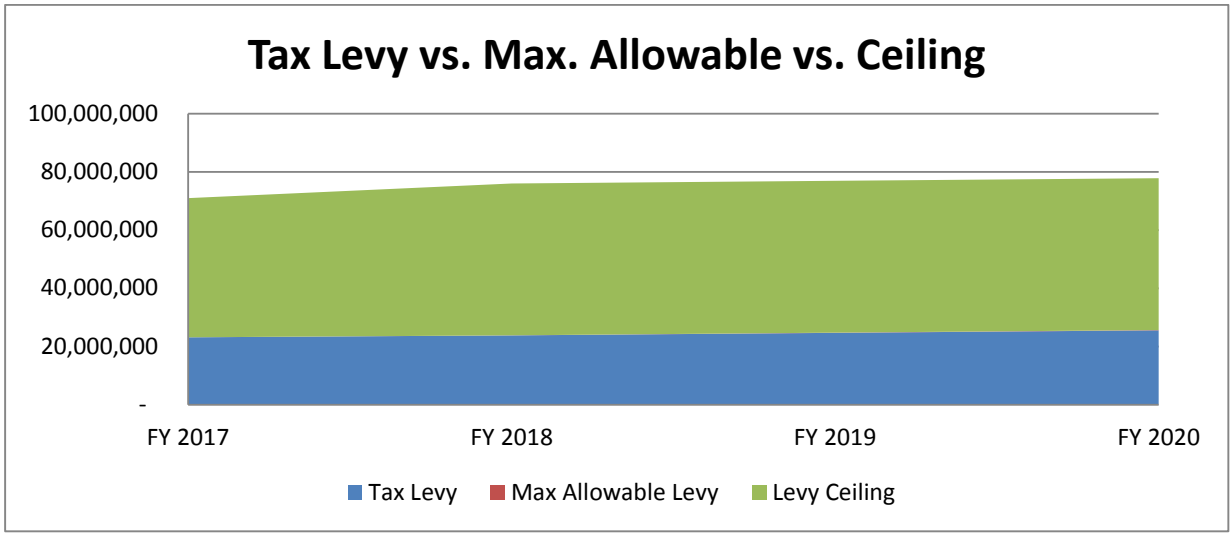
GENERAL FUND SOURCES

Property Taxes

Property Taxes are the largest revenue source of the Town comprising approximately 85% of the FY 2020 General Fund sources. Property taxes are levied on real (land and buildings) and personal (equipment and furnishings) property. Statutorily, the Town is required to update property values every five years and obtain certification from the Department of Revenue that such values represent full and fair cash value. The Town last completed this process in fiscal year 2017. On an annual basis between the five year revaluations, interim adjustments are performed as part of setting the annual tax rate. Finally, every nine years, the Town is required to complete a "measure and list" valuation which requires a physical inspection of each taxable property in town.

The amount of property taxes the Town can raise is governed by Proposition 2 ½. In total, the Town cannot raise more than 2 ½ % of the Town's taxable full and fair cash value, excluding debt and capital exclusions – this is known as the Levy Ceiling. In addition to the Levy Ceiling, there is a secondary limit known as the Levy Limit. This secondary limit provides that the current year's property tax levy may not exceed more than 2 ½ % of the previous year's Levy Limit, plus additional amounts from any "New Growth" in the property tax base. Taxpayers may also vote to authorize an operating override, or provide for a debt or capital exclusion, which would be added to the Levy Limit. The following shows the calculation of the Town's annual Levy Limit and Levy Ceilings:

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Prior year Levy Limit	20,064,474	20,757,301	21,494,560	22,525,250
Add: 2.5%	501,612	518,933	537,364	563,131
Add: New Growth	191,215	218,326	285,387	218,326
Add: Operating Overrides			275,000	0
Current Year Levy Limit	20,757,301	21,494,560	22,592,311	23,306,707
Add: Debt & Capital Exclusions	2,377,314	2,318,828	2,158,815	2,223,149
Maximum Allowable Levy	23,134,615	23,813,828	24,751,126	25,529,856
Actual Property Tax Levy	23,128,995	23,789,876	24,721,196	25,350,256
Excess Levy Capacity	5,620	23,952	29,930	179,000
Levy Ceiling	70,947,837	75,957,459	80,367,997	
Remaining Property Tax Levy Capacity	47,818,842	52,167,583	52,167,583	
Resulting Property Tax Rate	8.15	7.83	7.69	



The Town also raises an amount sufficient to provide for errors in assessments and tax reductions for statutorily provided exemptions. The allowance for abatements & exemptions is funded within the overall tax levy and results in a reduced net property tax that is available to fund the remainder of the operating budget. The calculation of the net property tax levy follows, and is the amount presented in the Balanced Budget Summary as available to fund budget uses.

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Actual Property Tax Levy	23,128,995	23,789,876	24,721,196	25,350,256
Allowance for Abatements & Exempt.	133,111	103,066	150,000	150,000
Property Tax Levy, Net (Amount available to fund budget uses)	22,995,884	23,686,810	24,571,196	25,500,256

Local Receipts

Local Receipts are the second largest funding source of the general fund budget, approximating 13% of total funding sources. Local receipts include revenues such as: motor vehicle, meals, room and boat excise; departmental fees; rental income; licenses and permit fees; fines and forfeitures; investment income; and other miscellaneous receipts. Each year, local receipts are estimated conservatively based upon a review of the prior three year actual collections, collection and revenue trends for the current fiscal year, and adjusting for any known changes in the environment which would affect these targets from being reasonable and attainable.

Motor Vehicle Excise is authorized by Massachusetts General Law (MGL). The excise rate is $25 per thousand and is assessed on 90% of the vehicle's value in the first year, 60% in the second year, 40% in the third year, 25% in the fourth year, and 10% for all remaining years. Values are determined by the Massachusetts Registry of Motor Vehicles using a formula based on a manufacturer's list price and year of manufacture. The Town in which a vehicle is principally garaged at the time of registration is entitled to the motor vehicle excise tax. Tax Commitments are prepared by the Registry of Motor Vehicles and transmitted to the Town for printing and mailing. This revenue is dependable in its collection, but is susceptible to decline during times of economic decline due to reduced new auto sales.

Meals and rooms excise is a local option statute authorized by MGL. Town taxpayers have authorized a room excise rate of 6.0% for short-term rentals and a meals excise rate of .75%. These excise receipts are added to the room charges of motels, inns, bed & breakfasts, etc. and to restaurant meal checks. These additional charges are collected by the vendor and remitted to the Massachusetts Department of Revenue, who administers, monitors and enforces the meals and rooms excise tax program. Amounts collected are remitted to the Town periodically during the fiscal year. These revenues are dependable and predictable in collection, but are susceptible to decline during economic downturns due to reduced vacation stays/room rentals and less/lower meal sales during these periods.

Boat Excise is authorized by MGL. The excise rate is $10 per $1,000 of valuation by the Commonwealth, which is based upon the vessel's age and length. Only 50% of this revenue is available to budget in the General Fund, as the Town credits 50% of boat excise collections to the Municipal Waterways Improvement and Maintenance Fund required under MGL. This revenue and a consistent collection rate are predictable.

Penalties and Interest result from charges and payments on overdue property taxes and excise bills. Interest rates for overdue real and property tax bills are 14%. If taxes remain unpaid and are liened, the rate increases to 16%. The rate for delinquent excise bills is 12%. These rates are established under MGL. Uncollected tax and excise bills are also assessed a fee to issue a demand for payment notice, as well as potential additional charges. Properties that are liened may also incur additional fees/costs such as legal fees, advertising costs and filing fees at the Registry of Deeds. This revenue is predictable based upon past collection history and may increase during economic downturns due to increase amount of tax bills paid after the due date. Overall revenues tend to decline during a recovery from an economic decline. Due to the ability to lien real property and to flag unpaid excise bills at the registry, these fees are also reliable.

Solid Waste Fees represent sales of resident stickers for solid waste disposal, and for charges for disposal at the transfer station. These fees are considered reliable and predictable and are established and reviewed periodically.

Fees and Other Departmental Revenue are revenues derived from departmental operations and represent a variety of charges such as copy charges, accident report fees, administrative fees charged on police and fire details, municipal lien certificates, planning board and conservation fees.

Rentals revenue is a result of charges paid to the Town for use of Town facilities.

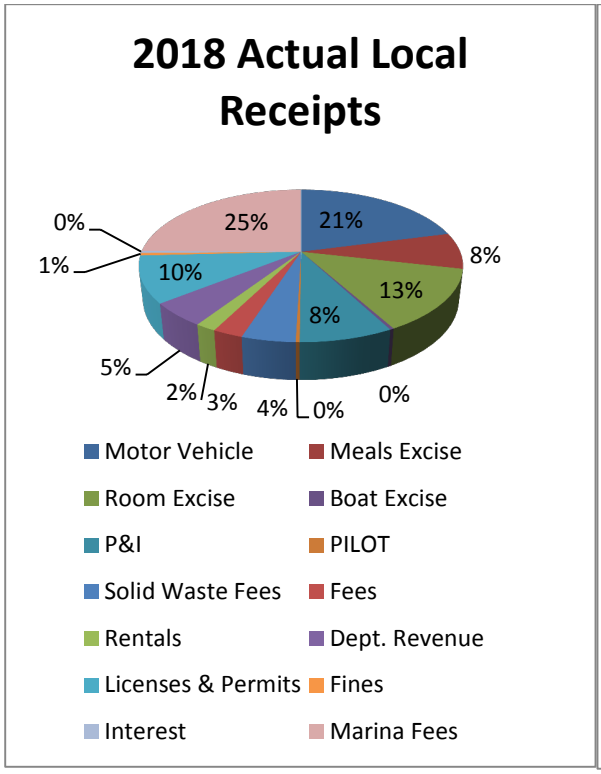
Licenses and Permits revenue are derived from charges related to the Town's regulation of certain activities. Some of the larger license and permit fees include alcohol licenses; liquor licenses; common victualer licenses; entertainment licenses; building permits, which are based upon the estimated cost of a building project; electrical and plumbing permits. The Board of Selectmen is the primary licensing agency in the Town. Fees for licenses or permits are set in accordance with MGL, Town Meeting, or set periodically by the Board of Selectmen. Collection of these charges are predictable and reliable based upon set fee schedules and require payment in order to obtain the permit or license. These revenues are susceptible to fluctuation during economic declines and recovery, largely related to reduced construction activity.

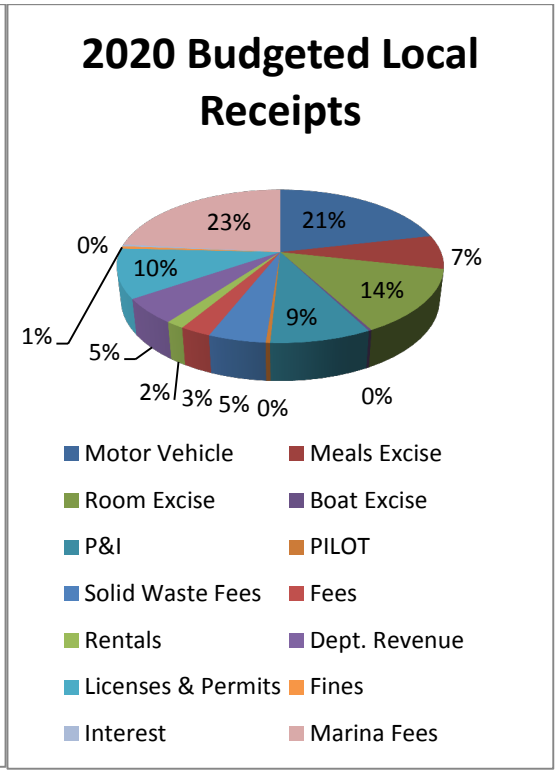
Fines and Forfeits are derived, primarily, from three sources. District Court fines are assessed by the court for civil infractions and criminal offenses and remitted to the Town. Registry of Motor Vehicles surcharges are remitted to the Town by the Deputy Tax Collector for fees collected to remove flags from the RMV system so an individual may register a vehicle or renew a license after fully paying a delinquent motor vehicle excise bill. Moving violations fines (tickets) are collected by the District Court and remitted to the Town periodically.

Investment Income represents interest earned by the Town in various bank accounts utilized to maintain town operations. Available balances are maintained primarily for safety and liquidity. Return seeking are lower priority consideration for the Town's operating funds. Interest for other funds, such as the Stabilization Fund and Trust Funds, remain in those funds and are not included in the Town's operating budget.

Marina Fees represent charges for slip/mooring and service fees charged by the Oak Bluffs Marina. This revenue source is considered consistent and reliable due to the level of activity and demand for services by the marina facility.

LOCAL RECEIPTS SCHEDULE	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Motor Vehicle Excise	890,023	907,648	825,000	825,000
Meals Excise	339,753	332,843	275,000	275,000
Room Excise	525,640	578,436	525,000	525,000
Boat Excise	13,015	14,402	10,000	10,000
Penalties and Interest on Taxes and Excise	272,838	341,844	325,000	325,000
Payments in Lieu of Taxes	16,201	14,339	14,000	14,000
Solid Waste Fees	205,355	196,330	185,000	185,000
Fees	125,988	110,204	100,000	100,000
Rentals	54,557	76,002	60,000	60,000
Departmental Revenues	214,600	218,219	203,000	203,000
Licenses and Permits	466,995	429,954	400,000	400,000
Fines and Forfeits	19,293	23,018	20,000	20,000
Investment Income	16,682	19,427	15,000	15,000
Marina fees	942,107	1,077,769	900,000	900,000
Total Local Receipts	4,103,047	4,340,435	3,857,000	3,857,000





State Receipts

State Aid is the third largest revenue funding source of the General Fund budget, representing just under 4% of the overall sources. The Town receives various sources of state aid, described below, primarily reported on the "Cherry Sheet." Cherry Sheet revenues are exclusive of other aid, such as grants that are earmarked for funds other than the General Fund, and are available to supplement the General Fund Budget. The Cherry Sheet amounts are reduced by any amounts of "offsets," or aid that is restricted to a separate fund to be spent without appropriation for a specific use. This results in only the net amount being available to support the General Fund budget. State revenue is not considered as reliable to our local receipts as the level of support is subject to the economic fortunes of the Commonwealth as a whole, as well as a political and legislative budget process.

School Aid (Chapter 70) – Chapter 70 School Aid is based upon a state mandated funding formula that takes into account (1) statewide average cost per pupil; (2) local district pupil counts, with weighting factors to reflect varying costs among educational programs, and (3) the municipal "ability to pay," as measured by income and property wealth factors.

Unrestricted General Government Aid – These funds are unrestricted and can therefore be used by the municipality for any municipal purpose.

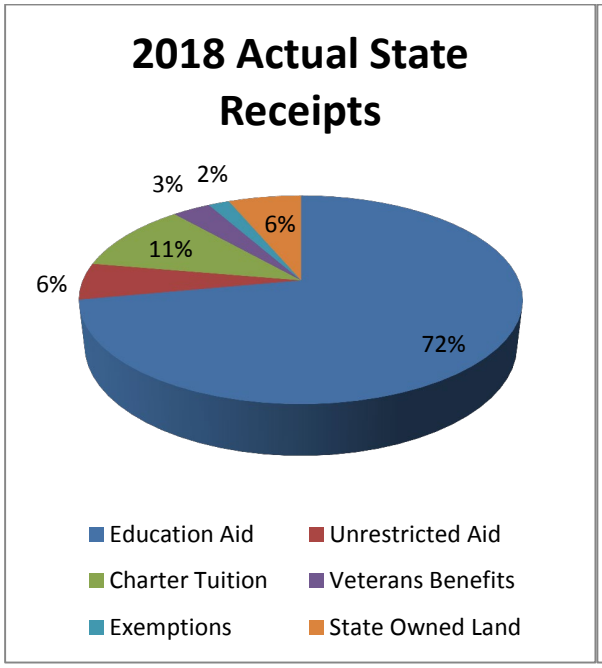
Charter School Tuition Reimbursement – is a reimbursement for the Town for the student tuition and the capital facilities tuition component paid to Commonwealth charter schools.

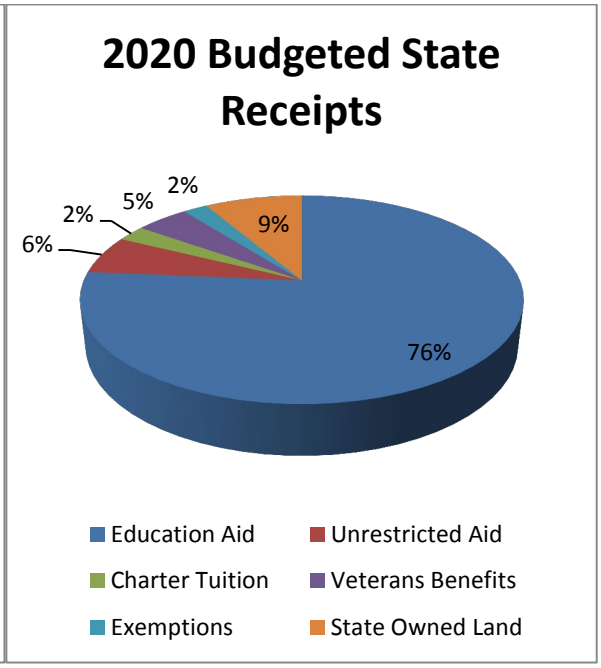
Veterans' Benefits – Municipalities receive a 75% reimbursement on the total expenditures paid for veterans' benefits. These reimbursements are provided for under MGL Chapter 115, Section 6.

Exemptions: Veterans, Blind Person, Surviving Spouse – this aid payment is to reimburse municipalities for property tax exemptions granted to qualifying individuals.

State Owned Land – is a payment to municipalities to reimburse it for forgone tax revenue related to parcels of tax-exempt state owned land in the Town.

STATE RECEIPTS SCHEDULE	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Education Aid	910,282	924,052	936,832	988,466
Unrestricted Gen. Govt. Aid	69,927	72,654	75,197	77,227
Charter School Tuition	94,644	138,315	28,576	31,965
Veterans' Benefits	46,411	42,589	58,864	59,338
Exemptions: VBS	17,317	23,535	25,820	27,603
State Owned Land	81,514	81,436	94,831	110,142
Total State Receipts	1,220,095	1,282,581	1,220,120	1,294,741





Other Available Funds

These sources of funding include receipts designated to a separate special revenue fund, as directed or required under various Massachusetts General Laws. These funds also include the utilization of Town reserves, namely our Stabilization Fund and "Free Cash" as certified by the Massachusetts Department of Revenue, Division of Local Services. Town Meeting may appropriate these funds up to the amount that is available as of the date of the Town Meeting. The amount available in each of the other available funds for the current budget year, and each of the last three years and a description of each, is as follows (noting that FY2018 and FY2019 Free Cash amounts were inflated due to the resolution of multiple back tax issues):

OTHER AVAILABLE FUND BALANCES	FY 2017	FY 2018	FY 2019	FY 2020
Ferry Embarkation Fees Fund	609,006	408,970	607,529	683,363
Harbor Fuel Fund	120,640	134,651	153,134	128,962
Waterways Fund	74,812	13,037	73,207	142,201
Ambulance Reserve Fund	727,375	780,884	990,826	287,704
Sale of Cemetery Lots Fund	45,270	52,070	37,275	53,980
Overlay Surplus	- 0 -	75,000	- 0 -	- 0 -
Unspent articles from prior years	24,138	- 0 -	- 0 -	- 0 -
Subtotal Other Funds	1,601,241	1,464,612	1,861,971	1,296,210
Designated Reserve Funds				
General Fund Balance – Free Cash	347,789	1,511,935	1,109,397	653,490
Stabilization Fund	1,006,168	1,558,164	2,059,830	2,310,159
Subtotal Designated Reserves	1,353,957	3,070,099	3,169,227	2,963,649
Total Available Funds	2,955,198	4,534,711	5,031,198	4,259,859

Ferry Embarkation Fees Fund – The Town derives a .50 per person, per ticket fee for all embarkations to or from the ferry terminal in Oak Bluffs. These recurring amounts are restricted to a special revenue fund under Massachusetts General Law and are reserved for appropriation by Town Meeting. Typically, these recurring receipts are used to fund the Police Department operating budget, but are available for any lawful purpose.

Harbor Fuel Fund – Accounts for sales of fuel in the Oak Bluffs Marina. This fund was established as a Special Revenue Revolving Fund in order to maintain and operate the harbor fuel facility. Typically, these revenues offset the operating expenses of the fuel facility, and related debt service costs.

Waterways Fund – 50% of boat excise is credited to the General Fund and is used as an local estimated receipt. The other 50% of boat excise tax is credited to the Waterways Fund, as required under Massachusetts General Law, and are subject to appropriation by Town Meeting for use for the Town's waterways. Typically, these funds are utilized for waterway maintenance projects.

Ambulance Reserve Fund – This fund receives all charges and fees charged to users of the Town's ambulance service. The Town has adopted the section of Massachusetts General Law that reserves these receipts for appropriation by Town Meeting. Town Meeting may appropriate these funds for any lawful purpose. Typically, this fund is used to purchase one-time capital items.

Sale of Cemetery Lots Fund – This fund is required under Massachusetts General Law to receive fees charged for purchase if cemetery lots, foundation and grave markers. These proceeds are maintained in a separate fund and may be appropriated to reimburse the town for the cost of the land, its care, improvement and embellishment, or enlargement of the cemetery.

Overlay Surplus – These funds are designated and authorized by the towns Board of Assessors. Each year as part of the tax rate setting process, the Assessors provide for an "Overlay" to provide for abatements and exemptions. To the extent these funds are not utilized, and not anticipated to be used, the Assessors vote to release these funds as "Overlay Surplus," which is a funding source available for appropriation by Town Meeting. Unused Overlay Surplus closes to the Town's Undesignated Fund Balance if not voted to be used. Typically, these amounts are used for periodic appropriations to fund updates and revaluations to the towns assessing and valuation records.

Unspent Articles from Prior Years – The Town monitors the utilization of articles voted by Town Meeting that are considered outside of the annual operating budget. These articles continue year to year until the purpose of the article is completed. Occasionally, the full amount appropriated by Town Meeting for an article is not fully utilized and is no longer needed. When these unspent articles are identified, they become available as a funding source and may be re-appropriated by Town Meeting. Typically, unspent article proceeds are used for new, one-time projects or capital items.

Free Cash and Stabilization Fund – These funds represent a large portion of the Town's unrestricted reserves.

Free Cash arises when actual receipts are greater than budgeted receipts; actual expenditures are less than budgeted expenditures; and one-time closure of unspent articles and other funds. These amounts are added to any unexpended prior year Free Cash left unappropriated. Free Cash is certified annually as of July 1 of each year by the Massachusetts Department of Revenue, Division of Local Services.

The Stabilization Fund is governed by Massachusetts General Law Chapter 40, Section 5B and is funded as the opportunity arises in order to maintain a "rainy day fund," to provide for operational stability and liquidity.

Use of unrestricted reserves need to be authorized by Town Meeting and are typically only used to fund one-time, non-recurring items. However, these funds are available to supplement the operating budget in the event of an economic downturn, or to reduce the overall tax levy.

Designated Reserve Funds	FY 2017	FY 2018	FY 2019	FY 2020
General Fund Balance – Free Cash	347,789	1,511,935	1,109,397	653,490
Stabilization Fund	1,006,168	1,558,164	2,059,830	2,310,159
Subtotal Designated Reserves	1,353,957	3,070,099	3,169,227	2,963,649
Total General Fund Budgeted Uses	29,374,053	31,328,555	31,199,586	31,630,961
Designated Reserves % of GF Budget	4.61%	9.80%	10.16%	9.36%

Enterprise Fund operating transfers all also an available fund. MGL allows municipalities to raise and utilize revenues of enterprise fund activities (the Wastewater Enterprise Fund for Oak Bluffs) to pay for direct and indirect costs budgeted for in the General Fund. The Town identifies all specific direct costs and prepares an allocation, in accordance with an acceptable cost allocation plan, to reimburse the General Fund for indirect costs paid on behalf of the Wastewater Enterprise Fund. This amount is included as a funding source under "other available funds," in the General Fund; and is included in the appropriations to be funded in the Wastewater Enterprise Fund.

Actual utilization, as voted by, and proposed to Town Meeting, of the Town's various Other Available Funds, is as follows:

OTHER AVAILABLE FUND UTILIZATION	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
Ferry Embarkation Fees Fund	194,184	195,000	195,000	220,000
Premium on Bond				25,681
Harbor Fuel Fund	96,500	149,875	87,125	-
Waterways Fund	25,000	10,000	10,000	30,000
Ambulance Reserve Fund	359,600	157,200	208,000	94,000
Sale of Cemetery Lots Fund		20,000	12,000	-
Unspent articles from prior years	24,138	15,000	-	-
Subtotal other available funds	699,422	622,075	512,125	369,681
General Fund Balance – Free Cash	242,333	1,141,269	412,667	602,412
Transfer from Wastewater enterprise for costs paid in the General Fund	730,320	730,320	680,141	691,294
Total Available Funds Utilized	1,672,075	2,420,164	1,604,933	1,663,387

COMMUNITY PRESERVATION ACT FUND SOURCES

The Town is required to estimate annual CPA revenues and reserve a minimum of 10% of this amount for each of the three CPA purposes. Section 5 of this document provides additional detail on the history, requirements, and use of the CPA fund for the Town of Oak Bluffs. Revenues are primarily generated by a 3% surcharge on property taxes, which also provides for two exemptions. In addition, the Commonwealth of Massachusetts also provides for a state match, the percentage of which fluctuates each year based upon CPA participant communities and level of funding. Finally, each year, Town Meeting can appropriate projects from either undesignated fund balance of the CPA Fund, or any of the three reserved fund balances, to the extent these funds are available. The funding sources of the CPA Fund are as follows:

Estimated Revenues	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
Property Tax Surcharge	525,000	500,000	500,000	644,000
State Match	139,980	127,700	127,700	127,666
Total Revenues	679,980	627,700	627,700	771,666
Fund Balances voted for appropriation	1,087,810	693,815	752,813	1,039,102
Total revenues and available funds	1,762,790	1,321,515	1,380,374	1,810,768

WASTEWATER ENTERPRISE FUND SOURCES

The Town's wastewater enterprise fund is budgeted on a self-sufficient basis. That is, it raises enough of its own revenue to meet its expenditure needs. The vast majority of revenue sources are generated by user fees. Users are billed annually and are based upon water usage (per gallon). The wastewater fee schedule is on a sliding scale, increasing incrementally based upon blocks of usage starting at .010 per gallon and increasing to .028 per gallon for usage over 360,000 gallons. Currently, there are approximately 722 user connections generating between approximately 30 and 35 million gallons of usage, annually. Water consumption is widely seasonal and can change dramatically due to seasonal population changes and weather conditions. Although this revenue is dependable, it is not necessarily accurately predictable due to these seasonality conditions.

In addition, to the extent the enterprise fund generates surplus, those surpluses become certified by the Massachusetts Department of Revenue as Retained Earnings. Certified Retained Earnings as of 6/30 of a particular year are available to be used as a funding source by Town Meeting for the subsequent year budget.

The following chart indicates wastewater actual and budgeted funding sources:

Estimated Revenues	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
Sewer User Charges	1,392,187	1,468,667	1,436,693	1,372,773
Retained Earnings voted for appropriation	100,000	295,000		
Total Revenues	1,492,187	1,763,667	1,436,693	1,372,773

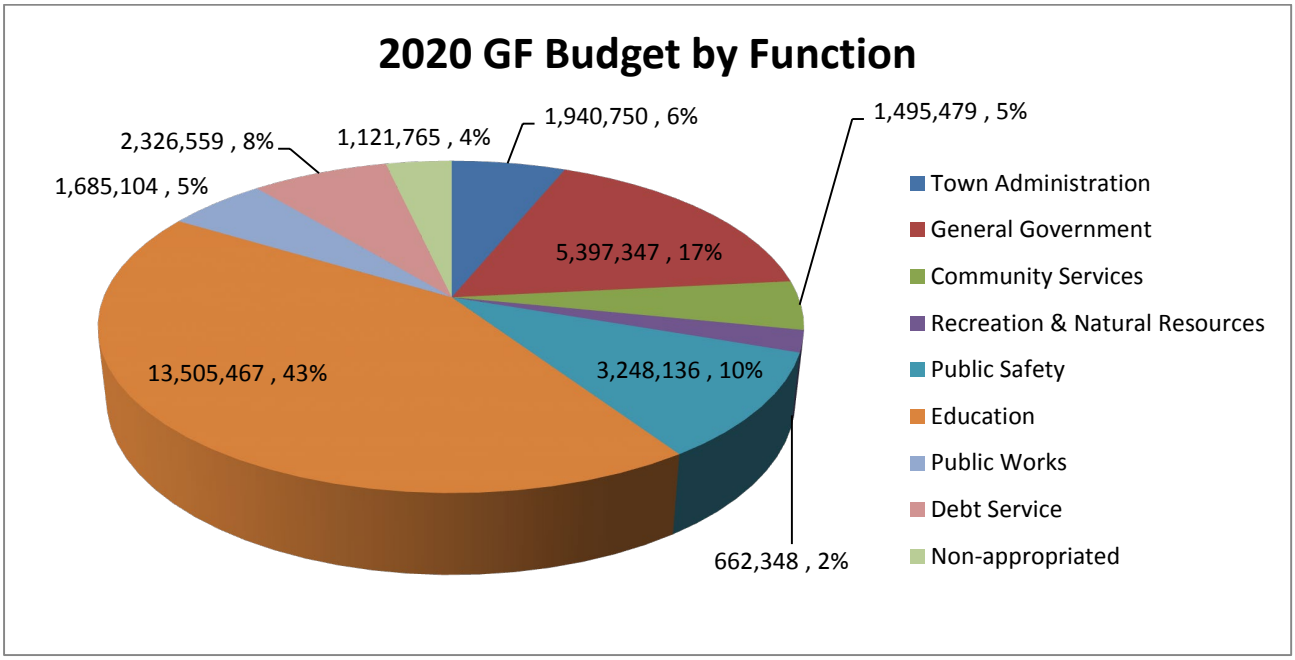
EXPENDITURE BUDGET SUMMARY

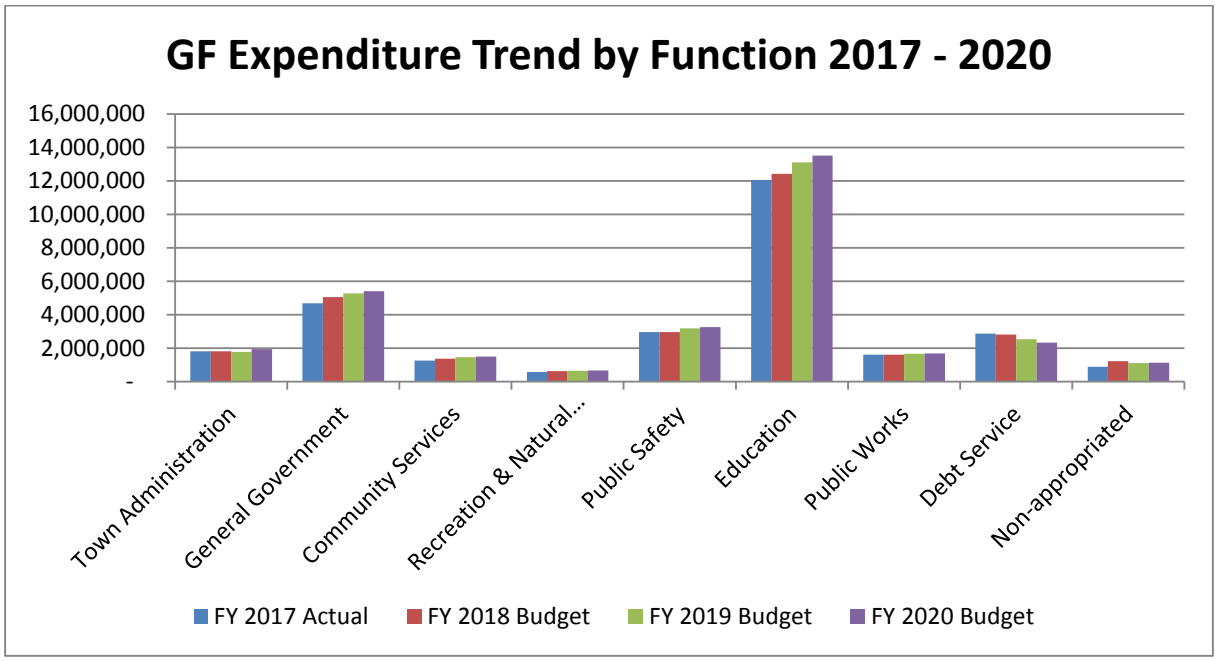
TOWN OF OAK BLUFFS, MASSACHUSETTS
EXPENDITURE BUDGET SUMMARY

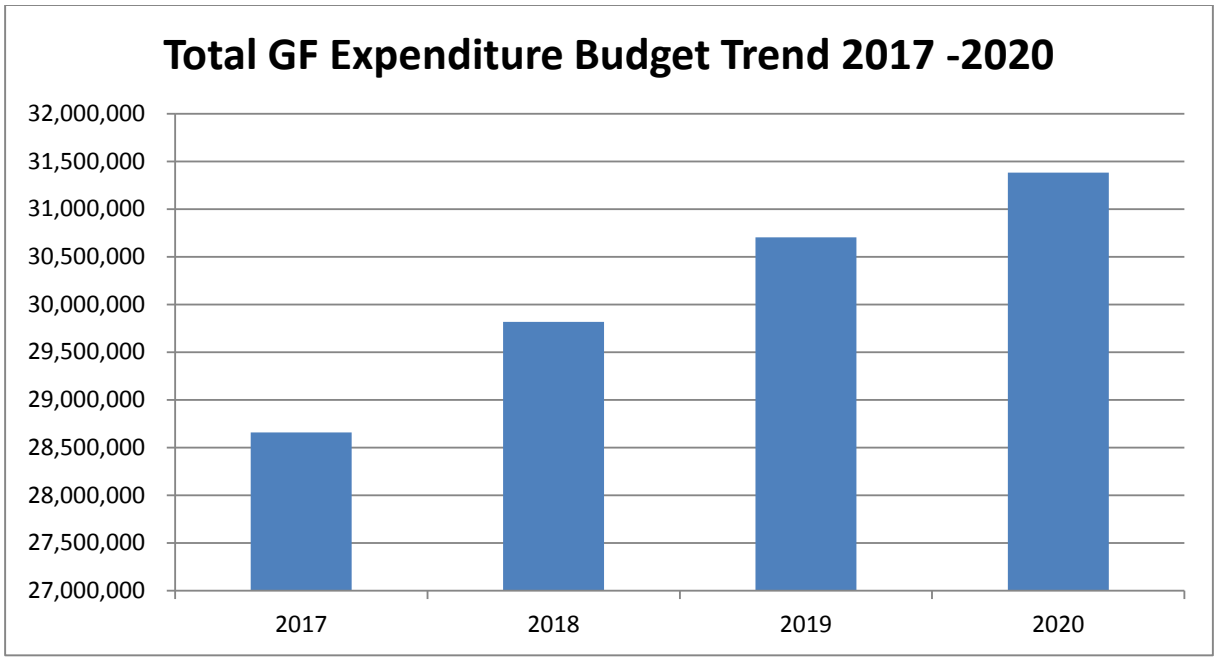
The Town adopts operating budgets for each of its departments following a budget policy statement of the Board of Selectmen and guidance from the Town Administrator. The details of these budgets, explanation of staffing, service goals, accomplishments and significant year-to-year changes are presented in Section 3. In addition, separate warrant articles, capital plan articles are also funded and are explained in further detail in Section 5. The summary of these various elements of the expenditure budgets are presented below, separately for each of the Town's three budgeted funds.

GENERAL FUND EXPENDITURES

Department	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Town Administration	1,804,128	1,803,387	1,775,773	1,942,251
General Government	4,686,681	5,051,999	5,276,308	5,392,846
Community Services	1,259,756	1,360,748	1,460,110	1,495,478
Recreation and Natural Resources	558,152	616,954	634,128	662,348
Public Safety	2,954,681	2,948,186	3,174,390	3,248,136
Public Education	12,049,573	12,419,439	13,095,611	13,505,467
Public Works	1,601,038	1,598,154	1,654,162	1,685,104
Debt Service	2,854,397	2,804,947	2,531,420	2,326,559
Non-appropriated expenditures	891,192	1,212,788	1,101,017	1,121,765
Total Operating Budgets	28,659,598	29,816,602	30,702,919	31,379,954




GF Expenditure Trend by Function 2017 - 2020
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Town Administration
General Government
Community Services
Recreation & Natural...
Public Safety
Education
Public Works
Debt Service
Non-appropriated
FY 2017 Actual
FY 2018 Budget
FY 2019 Budget
FY 2020 Budget


Total GF Expenditure Budget Trend 2017 -2020
32,000,000
31,500,000
31,000,000
30,500,000
30,000,000
29,500,000
29,000,000
28,500,000
28,000,000
27,500,000
27,000,000
2017
2018
2019
2020

COMMUNITY PRESERVATION ACT FUND EXPENDITURES

CPA expenditures are separately detailed in Section 4. Actual expenditures in any given year are not as meaningful as annual operating budget information. Expenditures vary widely given the project based nature of CPA fund expenditure budgets. Some projects are relatively routine in nature and are completed quickly others are more complex and involve multiple years to accumulate sufficient resources to fund, and multiple years to expend on various phases. Because of this project based nature, the following chart indicates the budget expenditures of each year – actual expenditures are paid as projects are planned and accomplished, as indicated in Section 4.

Community Preservation Act Funding	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Reservations and Project appropriations	1,762,790	1,321,515	1,380,374	1,810,768

WASTEWATER ENTERPRISE FUND EXPENDITURES

The Wastewater Enterprise Fund is budgeted as a self-sufficient operation primarily through user fees. These user fees support the operating budget as indicated in the departmental detail contained in Section 3. Salaries and expenses are budgeted directly in the Enterprise Fund, however, some costs are budgeted and spent out of the Town's General Fund. These costs are specifically identified, or estimated through an indirect cost allocation plan, and are funded by the Enterprise Fund and reimbursed to the General Fund via an inter-fund transfer. See Section 3 for more detailed information. Actual and Budgeted information for the Wastewater Enterprise Fund are as follows:

Wastewater Enterprise Fund	2017 Actual	2018 Budget	2019 Budget	2020 Budget
Operating Budget & Contingency	1,372,954	1,468,667	1,436,693	1,372,772

PERSONNEL SUMMARY

TOWN OF OAK BLUFFS, MASSACHUSETTS
PERSONNEL SUMMARY

The Following table presents town-wide personnel staffing. Details of personnel by department can be found in Section 3 – Departmental Budgets. School personnel are reported separately by the regional school district.

Position	FY 2018	FY 2019	FY 2020	Change
Town Administrator	1	1	1	-
Assistant Town Administrator	1	1	1	-
Executive Secretary	1	1	1	-
Administrative Assistant	1	1	1	-
Town Clerk – Elected	1	1	1	-
Assistant Town Clerk	1	1	1	-
Administrative Assistant – Registrars	.40	.40	.40	-
Town Accountant	1	1	1	-
Assistant Town Accountant	1	1	0	-1
Town Treasurer	1	1	0	-1
Treasurer/Collector	1	1	1	-
Assistant Treasurer/Collector	1	1	1	-
Administrative Assistant	1	1	1	-
Principal Assessor	1	1	1	-
Assistant Assessor	1	1	1	-
IT Director	1	1	1	-
IT Assistant	.40	.40	.40	-
Building Inspector	.5	.5	.5	-
Building Inspector	.5	.5	.5	-
Building Office Administrator	1	1	1	-
Local Inspector	1	1	1	-
Zoning Administrator	.12	.12	.12	-
Planning Assistant	1	1	1	-
Conservation Agent	1	1	1	-
Health Agent	1	1	1	-
Health Administrative Assistant	1	1	1	-
Assistant Health Agent	.12	.12	.12	-
COA Administrator	1	1	1	-
COA Outreach Coordinator	1	1	1	-
Library Director	1	1	1	-
Reference Librarian	1	1	1	-
Children's Librarian	1	1	1	-
Library Associates	3.75	3.75	3.75	-
Library Aides	1.45	1.45	1.45	-
Shellfish Constable	1	1	1	-
Assistant Shellfish Constable	1	1	1	-
Natural Resources Administrative Staff	.28	.28	.28	-
Deputy Constable – part time	.40	.40	.40	-
Deputy Constable – Seasonal	.10	.10	.10	-
Harbor Master	1	1	1	-
Marina Office Manager	.50	.50	.50	-
Assistant Harbormaster – Seasonal	.30	.30	.30	-

TOWN OF OAK BLUFFS, MASSACHUSETTS
PERSONNEL SUMMARY

Position	FY 2018	FY 2019	FY 2020	Change
Harbor Supervisors (3) Seasonal	.67	.67	.67	-
Dock Attendants (5) Seasonal	1.03	1.03	1.03	-
Mooring Attendants (3) Seasonal	.38	.38	.38	-
Fuel Dock Attendants (3) Seasonal	.60	.60	.60	-
Park Director – full time for 6 months	.50	.50	.50	-
Lifeguards (4) Seasonal	.92	.92	.92	-
Park Attendants (2) Seasonal	.27	.27	.27	-
Recreation Instructors (5) Seasonal	.70	.70	.70	-
Police Chief	1	1	1	-
Police Lieutenant	1	1	1	-
Police Sergeants	4	4	4	-
Police Detectives	2	2	1	-1
Police Patrolmen	9	9	10	+1
Animal Control Officer	1	1	1	-
Fire/EMS Chief	1	1	1	-
Fire Lieutenant	2	2	2	-
Fire Department Administrative Staff	2	2	2	-
Firefighting/EMS staff	10	10	10	-
Various on-call fire/EMS staffing				-
Highway Superintendent	1	1	1	-
DPW Foreman	1	1	1	-
DPW Office Administrator	1	1	1	-
DPW Heavy Equipment Operators	4	4	4	-
DPW Skilled Laborers	3	3	3	-
Custodians	1.25	1.25	1.25	-
Seasonal Laborers	6.5	6.5	6.5	-
Wastewater Facility Manager	1	1	1	-
Wastewater Lab Tech	1	1	1	-
Wastewater Mechanic Operator	1	1	1	-
Wastewater Senior Operator	1	1	1	-
TOTAL TOWN-WIDE NON-SCHOOL FTE'S	**97.64**	**97.64**	**95.64**	**-**

SECTION 3

DEPARTMENTAL BUDGETS

ANNUAL OPERATING BUDGET

FUNCTIONAL DEPARTMENT OVERVIEW

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
FUNCTIONAL DEPARTMENT OVERVIEW

DESCRIPTION OF OVERVIEW

The Town has the requirement to implement legally adopted annual budgets for three of its operation funds which include the General Fund, the Wastewater Enterprise Fund, and the Community Preservation Act (CPA) fund through which the majority of the Towns financial activity occurs; however, there are also other Special Revenue, Revolving Funds, Capital, Grant, and Trust funds through which other financial activities occur. The following matrix provides a simplified overview of the departments and their activities within the various funds.

FUNCTIONAL DEPARTMENT MATRIX

General Fund	Special Revenue	Capital Projects	Permanent Fund	Enterprise Fund	Fiduciary Fund
Accounting Dept. Afford Housing Trust Arts Council Assessing Dept. Board of Assessors Board of Health Board of Registrars Board of Selectmen Building Dept. Conservation Comm Council on Aging Emerg Management Finance Committee Fire/EMS Dept. Harbor/Marina Highway Dept. IT Library MV Regional HS Oak Bluffs Elem School Parks & Rec Dept. Planning Board Police Dept. Regional Agencies Shellfish Dept. Town Clerk Town Moderator Treasurer/Collector Veteran's Services	All Federal Grants All State Grants CDBG Fed. Grant CPA & CPAC Dept. Donations EMS Revolving Ferry Fee Reserve Fire Insp Rev. Harbor Fuel Acct Highway Ch. 90 Road Projects Marina Repairs Other Reserve for Approp. Accounts Park Revolving School Lunch Shellfish Rev.	Fire Station Harbor Master New Town Hall School Roof & Renovation	Cemetery Perpetual Fund	Wastewater Facility	Affordable Housing Trust Amb /EMS details Non-Expendable Trusts PD Firearm Permits Police Details School Student Act Stabilization Fund

TOWN ADMINISTRATION

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
TOWN ADMINISTRATION

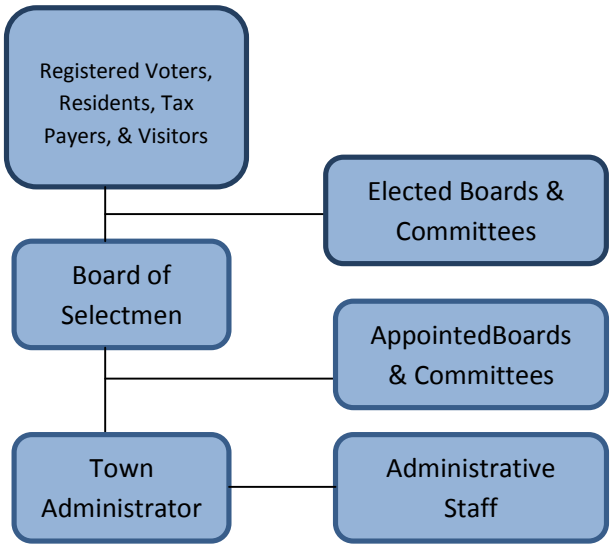
DESCRIPTION OF PURPOSE/MISSION

Town administration is made up of the Board of Selectmen and the Town Administrators offices. The Board of Selectmen is recognized by Massachusetts General Laws as the chief elected officials with the authority to enact rules and regulations establishing Town policies not otherwise governed by bylaw or statute. The Board is comprised of five members who are elected to staggered three-year terms. The powers and duties of the Board of Selectmen include appointing a Town Administrator; various boards, committees and commissions; as well as ratifying selected appointments. In addition, the Board of Selectmen issue certain licenses and permits such as alcohol, dealerships, and entertainment; enforce sections of the Town Code; and regulate public ways. The Town Administrator is appointed by the Board of Selectmen and is the Chief Executive Officer of the community.

The Town Administrator is responsible for managing the day-to-day operations of municipal government as provided under law and the Town Charter. The Town Administrator works closely with the Board of Selectmen to develop and implement policies and goals for the efficient and effective administration of Town government, and is responsible for appointment and dismissal of Town employees.

In addition to departmental operating costs, certain costs are incurred which have a town-wide benefit. These costs, including an annual audit, a Reserve Fund, central purchasing and office expense costs are included under Town Administration. Other programmatic costs, such as assessments for regional services or unallocated professional services, are also overseen by the Board of Selectmen.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	FY 2018	FY 2019	FY 2020	Change
Town Administrator	1	1	1	-
Assistant Town Administrator	1	1	1	-
Executive Secretary	1	1	1	-
Administrative Assistant	1	1	1	-
Total Town Administration FTE	4	4	4	

PROGRAMS AND SERVICES

BOARD OF SELECTMEN
Policy creation and evaluation
Oversight
Licensing

TOWN ADMINISTRATOR

ADMINISTRATION

- Direct and coordinate all daily operations;
- Provide citizen assistance & information;
- Primary point of contact for public and media;
- Manage citizen engagement;
- Manage intergovernmental relations;
- Support and coordinate with Selectmen;
- Support Board & Committee appointments and activities;
- Oversee licensing;
- Risk Management Programs.

FINANCIAL MANAGEMENT

- Develop, implement & oversee town budget and spending;
- Develop, implement & oversee capital plan;
- Forecast and coordinate fiscal planning;
- Prepare Town Meeting Warrants;
- Prepare Annual Report.

HUMAN RESOURCES
Labor relations and collective bargaining;
Workers compensation and Injured on Duty claims management;
Personnel regulations updates and maintenance;
Recruitment and retention
Employee programs.

PROCUREMENT AND DEVELOPMENT
Chief Procurement Officer, oversee process and provide assistance to all departments;
Oversee and manage provider contracts and Town projects;
Manage and oversee public bidding requirements.

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
TOWN ADMINISTRATION

FY20 GOALS AND OBJECTIVES

	1.	BOS: Promote Transparency and public participation in local government through public outreach program to publish all public meeting agendas, minutes, notices and information of interest on the Town website (in conjunction with IT department)
	2.	BOS: Monitor/Promote Local Estimate Receipt funding to support the comprehensive planning efforts guiding the future development of the community
	3.	BOS: Work to improve public infrastructure in the downtown and North Bluff areas to support economic development
	4.	BOS: Issue Business Licenses, Alcohol Licenses, Other permits, and approve One-Day events on an on-going basis
	5.	BOS: Manage Stabilization Fund to meet minimum balance of 5% of operating budget

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20 Target
2	Available Hotel & Inn Rooms	377	377	377
2	Average hotel occupancy percentage (peak season)	N/A	N/A	TBD
2	Average hotel room rate (peak season)	N/A	N/A	TBD
4	Number of Business Licenses issued	96	98	100
4	Number of Alcohol Licenses issued	34	34	34
4	Number of One-day permits issued	3	3	3
5	Stabilization fund at minimum percentage of operating budget	6%	8%	9%

OTHER ACCOMPLISHMENTS

- Organization and preparation of robust annually updated Capital Improvement Program incorporating full life cycle analysis of all existing and proposed debt service with the goal of keeping debt level while conducting all necessary infrastructure improvements.
- Fully updating the wage and classification system for both union and non-union positions to ensure competitive wage and benefits.
- Successful completion of critical public building projects including a new Fire Station, roadway repairs and a new seawall and boardwalk facility within the past two years.
- Stabilizing Town finances including building general fund equity while receiving a bond rating upgrade which was upheld with a stable outlook.
- Maintained S&P bond rating at AA+.
- Entered Commonwealth's Community Compact Program, and executed agreement for budgeting and service sharing best practices.
- Initiated strategy discussions for OPEB and financial team considerations.

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
TOWN ADMINISTRATION

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- Increase in regional assessments, DC Regional Housing Authority (18%) and Martha's Vineyard Commission (8%), include, but is not limited to, those agencies incorporating increased OPEB contributions to their budgets.
- Health Care Premiums were not increased this year with the additional savings included in Fin Comm Reserve Budget (173% increase) to not skew other line items for subsequent years.
- Other Benefits increase (33%) in support of implementing new Wage and Board salary adjustments.

BUDGET

AHT SELECTMEN		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	ADMINISTRATIVE SALARIES	0	0	0	1,500.00	100%	1,500.00
FINANCE COMMITTEE		**0**	**0**	**0**	**1,500.00**	**100%**	**1,500.00**

BOARD OF SELECTMEN		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5110	ELECTED OFFICIALS	16,500.00	16,500.00	16,500.00	16,500.00	0%	-
51101	ADMINISTRATIVE SALARIES	146,034.73	176,238.67	192,034.67	201,229.44	5%	9,194.77
51102	TOWN ADMINISTRATOR SALARY	143,769.20	152,297.60	155,994.00	158,333.04	2%	2,339.04
51140	LONGEVITY PAY	3,000.00	3,500.00	3,500.00	3,500.00	0%	-
5300	PROFESSIONAL & TECHNICAL	135,066.77	162,234.76	110,000.00	120,000.00	9%	10,000.00
5700	OTHER CHARGES & EXPENSES	21,973.03	15,448.03	23,000.00	20,000.00	-13%	-3,000.00
BOARD OF SELECTMEN		**466,343.73**	**526,219.06**	**501,028.67**	**519,562.48**	**3.7%**	**18,533.81**

FINANCE COMMITTEE		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5200	CONTRACT SERVICES	4,855.50	5,083.70	7,500.00	7,500.00	0%	-
5730	MEMBERSHIPS	152.00	155.00	175.00	175.00	0%	-
5960	RESERVE FUND	0	0	55,000	150,000.00	173%	95,000.00
FINANCE COMMITTEE		**5,007.50**	**5,238.70**	**62,675.00**	**157,675.00**	**272%**	**95,000.00**

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
TOWN ADMINISTRATION

UNCLASSIFIED (SELECTMEN)		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51914	INSURANCE EXPENSE	489,549.50	522,536.00	500,000.00	515,000.00	3%	15,000.00
52000	STREET LIGHTING EXPENSE	59,883.01	46,139.57	35,000.00	40,000.00	14%	5,000.00
52019	TOWN REPORT	13,300.00	13,455.00	11,000.00	11,000.00	0%	-
52100	SELF INSURANCE TRUST FND.	108,718.59	41,064.63	80,000.00	80,000.00	0%	-
5211	TOWN BUILDING UTILITIES	119,797.05	154,496.65	125,000.00	125,000.00	0%	-
5212	SAILING CAMP SERVICES	-	-	-	-		-
5218	OB RES PLACEMENT	93,540.05	-	-	-		-
5219	INFORMATION BOOTH	15,000.00	20,000.00	20,000.00	20,000.00	0%	-
5270	COPY PAPER	4,277.94	3,359.20	2,250.00	2,250.00	0%	-
5273	LEASE LAND FOR DRAINAGE	1,250.00	1,250.00	1,250.00	1,250.00	0%	-
5301	ENGINEERING/ARCHITECTURAL	637.10	3,630.00	10,000.00	10,000.00	0%	-
5302	ANNUAL AUDIT	32,000.00	32,000.00	42,000.00	42,000.00	0%	-
5341	ADVERTISING	14,403.32	22,403.21	15,000.00	15,000.00	0%	-
5344	POSTAGE	13,229.93	9149.50	11,000.00	11,000.00	0%	-
5420	OFFICE SUPPLIES	13,183.64	20,755.16	20,000.00	20,000.00	0%	-
5622	PEST MANAGEMENT	-	-	4,000.00	4,000.00	0%	-
5623	DUKES CTY HEALTH ACCESS	64,474.20	66,715.76	78,223.00	78,098.00	0%	-125.00
56901	MV COMMISSION ASSESSMENT	141,869.00	146,607.00	150,239.00	160,707.00	7%	10,468.00
5700	OTHER BENEFITS	12,652.74	10,231.75	30,000.00	40,000.00	33%	10,000.00
5701	TRANSPORTATION/TRAVEL	9,083.42	4,112.84	10,000.00	10,000.00	0%	-
5711	BOARD & COMM TRAINING	2,094.00	-	5,000.00	5,000.00	0%	-
5730	REG HOUSING ASMNT	67,333.00	66,032.00	62,107.00	73,208.00	18%	11,101.00
59999	ENCUMBRANCE	-					
UNCLASSIFIED (SELECTMEN)		**1,276,276.49**	**1,183,938.67**	**1,212,069.00**	**1,263,513.00**	**4.4%**	**51,444.00**

GRAND TOTAL TOWN ADMINISTRATION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
	1,747,627.72	**1,715,396.43**	**1,775,772.67**	**1,942,250.48**	**9%**	**166,477.81**

GENERAL GOVERNMENT

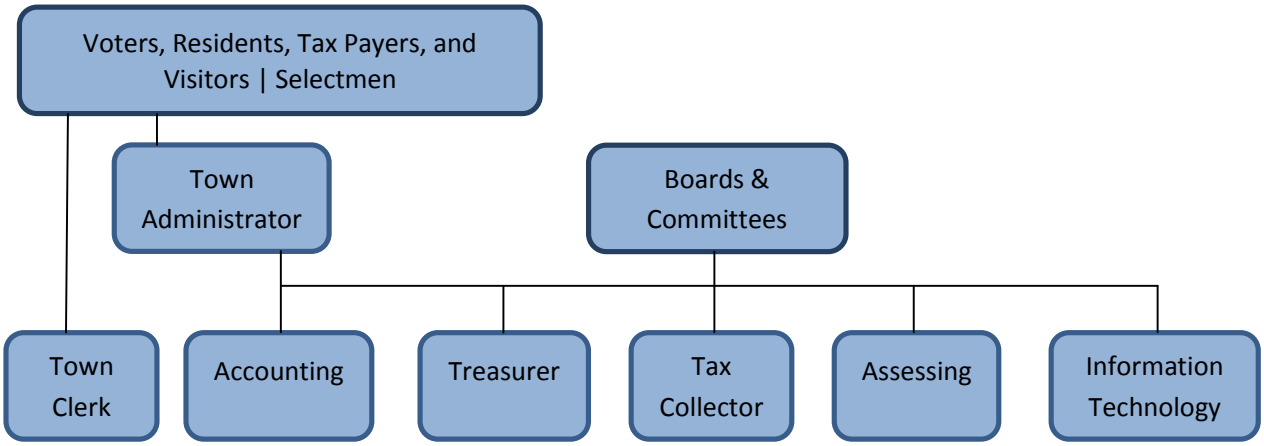
TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
GENERAL GOVERNMENT

DESCRIPTION OF PURPOSE/MISSION

The purpose and mission of the general government departments is to provide administrative and financial support to the Town and its operations. The general government function consists of six departments that work closely with Town administration to prepare information needed for essential management decisions and to formulate fiscal and administrative policies. These departments maintain fiscal control and perform key statutory, compliance and financial reporting requirements of the Town.

In addition, the general government budget administers and includes town-wide employee benefit costs. These include health and life insurance, workers compensation, unemployment benefits, Medicare and social security contributions, pension contributions and medical benefits for those injured on the job. Employee benefits are contractually agreed upon and in some cases required under Massachusetts General Law. The Town's health insurance benefit is offered by the Cape Cod Municipal Health Group – a self-insured health insurance program consisting of 54 municipal entities in Barnstable and Dukes County.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	FY 2018	FY 2019	FY 2020	Change
Town Clerk – Elected	1	1	1	-
Assistant Town Clerk	1	1	1	-
Admin. Assistant - Registrars	.40	.40	.40	-
Town Accountant	1	1	1	-
Assistant Town Accountant	1	1	0	-1
Town Treasurer	1	1	0	-1
Treasurer/Collector	1	1	1	-
Assistant Treasurer/Collector	1	1	1	-
Administrative Assistant	1	1	1	-
Principal Assessor	1	1	1	-
Assistant Assessor	1	1	1	-
IT Director	1	1	1	-
IT Assistant	.40	.40	.40	-
Total General Government FTE's	11.80	11.80	9.80	

PROGRAMS AND SERVICES

ACCOUNTING
Financial reporting;
Performs legal & regulatory compliance;
Maintains budgetary control;
Processes accounts payable;
Performs internal auditing functions.

ASSESSING
Maintains property value and inspection records;
Processes tax & excise abatements and exemptions;
Administers value certifications and tax rate process;
Manages Appellate Tax Board cases.

CLERK & REGISTRAR
Manage elections;
Maintain voter registrations;
Certify nomination papers and petitions;
Issues and maintains records on various licenses and certificates;
Maintain town-wide vital records, street listings & census data;
Maintain Town by-laws;
Maintain records and votes of Town Meetings, Boards & Committees.

INFORMATION TECHNOLOGY
Maintains IT infrastructure;
Administers IT helpdesk;
Maintains Town website;
Oversees technology related contracts and services.

TREASURER/COLLECTOR
Administers property tax billing and collection activities;
Excise billing and collection;
Special assessments;
Provides tax payer payment services;
Processes Municipal Lien Certificates;
Processes cash receipts & disbursements;
Payroll processing;
Benefit administration;
Cash reconciliations;
Investment management;
Debt management;
Tax Lien & foreclosure processing.

TOWN OF OAK BLUFFS, MASSACHUSETTS
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FY20 GOALS AND OBJECTIVES

	1.	ACCT: Prepare year-end financial reports in accordance with GAAP within four months (120) days after the end of the fiscal year
	2.	ACCT: Prepare updated formal finance policies and procedures manual for adoption
	3.	ACCT: Resolve Student Activity management letter item
	4.	ASSESSORS: Continue cycle of real property valuations through routine inspections and/or re-inspections
	5.	CLERK: Accurately establish, record, maintain, and disseminate vital and other records in a timely fashion
	6.	CLERK: Post meetings for Boards and Committees in accordance with the Open Meeting Law
	7.	IT: Maintain the basic computer hardware and software systems to support Town operations
	8.	IT: Increase access and transparency of Town operations through Town website.
	9.	TREAS/COLL: Implementation of MUNIS Treasurer Cash Module
	10.	TREAS/COLL: Increase use of on-line tax billing and payment processes
	11.	TREAS/COLL: Resolve status of multiple properties in tax default

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20 Target
2	ACCT: Update formal finance policies and procedures manual for adoption	50%	95%	100%
3	ACCT: Resolve Student Activity management letter item	NA	25%	100%
4	ASSESSORS: Continue cycle of real property valuations through routine inspections and/or re-inspections	300	300	325
5	CLERK: Respond to requests for vital records within 24 hours (or as soon as possible if an exigent circumstance exists)	100%	100%	100%
6	CLERK: Post meetings for Boards and Committees in accordance with the Open Meeting Law	100%	100%	100%
7	IT: Install/Maintain Fortinet security/Sentinel One/ et al where appropriate	50%	100%	100%
8	IT: Number of website vists	82,418	83,000 (est)	83,000
8	IT: Length of visit duration	3 min 34 sec	4 min (est)	4 min
8	IT: Number of downloads	66,234	66,500 (est)	66,500
9	TREAS/COLL: Implement use of MUNIS Treasurer Cash Module	NA	25%	100%
10	TREAS/COLL: Number of bills paid on-line	NA	NA	TBD
11	TREAS/COLL: Process properties for Tax Foreclosure	NA	2	5

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OTHER ACCOMPLISHMENTS

- 6 audit management letter items satisfactorily closed out during FY19.
- Updated Financial Policy Manual.
- Received 1st GFOA budget award for FY19 Budget.
- Accountant earned CGA certification status.

Assessing

- Completed MAAO certification for incoming principal assessor.
- Continued re-inspection program.
- Continued progress with removing all land of low value from tax title.
- Increased use by other departments of Assessing GIS and other programming data and information.

- Posted all public meetings in accordance with Open Meeting Law.
- Maintain voter list and provide proof of residency.
- Presided over Town Meetings and elections providing absentee ballots as needed.
- Provide permits, licenses, and/or certificates for marriage, dogs, birth, death, junk, census, business, etc.

IT:

- Installed Viewpoint permitting and working on expanded use.
- Completed Website refresh to enhance visual elements and usability.
- Installed upgraded security software to detect/prevent/recover from hacking/viruses/malware.
- Upgraded telephone communication systems town wide.

- Combined Treasurer/Collector offices during FY 2019.
- Continue work on consolidating training manual for collections, treasurer, cash management, benefit administration, and other relevant responsibilities
- Ongoing pursuit of moving properties in default to foreclosure
- Treasurer/Collector achieved certification status of CMMC.

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- Assessing salary changes due to reorganization of existing personnel and staff retirements
- Fixed Costs changes are attributable to Health insurance premiums not increased by provider for FY20 and small increases in OPEB contributions
- IT changes mainly due to increases in licensing and equipment increases

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BUDGETS

TOWN ACCOUNTANT		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	TOWN ACCOUNTANT SALARY	42,716.88	78377.37	71,117.28	76806.66	8%	5,689.38
51105	ASSISSTANT ACCOUNTANT	38,793.66	0	20,000.00	20,000.00	0%	-
51140	LONGEVITY PAY	-	-	-	-		-
5700	OTHER CHARGES & EXPENSES	699.00	991.62	1,000.00	1,000.00	0%	-
5711	TRAINING & SEMINARS	-	3,078.34	2,000.00	3,000.00	50%	1,000.00
TOWN ACCOUNTANT		**82,209.54**	**82,447.33**	**94,117.28**	**100,806.66**	**7.11%**	**6,689.38**

ASSESSORS		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	ADMINISTRATIVE SALARIES	30,529.45	40,766.86	0	0	-	
51102	PRINCIPAL ASSESSOR SALARY	92,183.38	62,571.34	21,888.00	72,182.00	229%	50,294.00
51107	ASSISTANT ASSESSOR	16,634.76	26,073.41	92,520.00	46,954.00	-46%	(45,566)
51140	LONGEVITY PAY	300.00	512.50	500.00	500.00	0%	-
5190	TRAINING EXPENSE	1,687.96	1,814.11	2,000.00	2,000.00	0%	-
5300	PROFESSIONAL & TECHNICAL	3,340.00	3,500.00	5,500.00	5,500.00	57%	2,000.00
5380	CARTOGRAPHIC SERVICES	3,000.00	2,200.00	3,400.00	3,400.00	0%	-
5700	OTHER CHARGES & EXPENSES	217.30	240.82	500.00	500.00	0%	-
ASSESSORS		**147,892.85**	**151,578.24**	**126,308.00**	**134,036.00**	**6%**	**7,728.00**

TREASURER (COMBINED IN FY19)		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	TREASURER SALARY	76,170.00	75,006.42	73,268.00	0		
51104	ADMIN. CLERK'S SALARY	35,800.14		0	0		
51107	ASSISTANT TREAS SALARY	-	46,519.20	47,649.00	0		-
51140	LONGEVITY PAY	1,000.00	1,500.00	0	0		
52200	TAX TITLE EXPENSES	4,954.00	7,746.81	0	0		
5700	OTHER CHARGES & EXPENSES	6,029.90	5,918.17	5,000.00	0		
5711	TRAINING & SEMINARS	65.00	1,108.58	1,000.00	0		
5714	Admin Fees - MWPAT	9,179.71	7,493.39	7,500.00	0		-
TOWN TREASURER		**133,198.75**	**145,292.57**	**134,417.00**	**0**	**-100%**	**0**

TOWN OF OAK BLUFFS, MASSACHUSETTS
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TAX COLLECTOR (FY17 & 18) TREASURER/COLLECTOR (FY19 & 20)		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	ADMINISTRATIVE SALARIES	42,233.10	43,170.40	44,195.13	46,717.00	6%	2,521.87
51102	TREASURER/COLLECTOR SALARY	77,454.96	80,558.48	80,054.00	100,871.28	26%	20,817.28
51107	ASST TREAS/COLLECTOR SALARY				52,160.85		52,160.85
51140	LONGEVITY PAY	1,500.00	2,000.00	3,000.00	3,500.00	20%	500.00
5190	TRAINING EXPENSE	969.87	1,000.00	1,000.00	2,000.00	50%	1,000.00
52200	TAX TITLE EXPENSE	-		10,000.00	20,000.00		10,000.00
5700	OTHER CHARGES & EXPENSES	14,926.12	14,174.17	15,575.00	20,000.00	28%	4,425.00
5714	ADMIN FEES-MWPAT	0	0	0	6,000.00	0%	6,000.00
TAX COLLECTOR		**137,084.05**	**140,903.05**	**158,824.13**	**251,249.13**	**63%**	**97,425.00**

TREASURER/COLLECTOR (FIXED P/R COST)		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51900	FICA (MEDICARE)	179,481.50	183,696.76	174,049.00	182,000.00	4.5%	7,951.00
51911	PENSION FUND	1,039,744.01	1,041,850.00	1,093,943.00	1,211,198.00	11%	117,255.00
51913	UNEMPLOYMENT COMP.	26,312.04	27,046.64	42,000.00	24,000.00	-43%	(18,000)
51916	MED. INS.-EMPLOYER CONT.	1,946,756.20	2,195,709.25	2,324,979.00	2,324,979.00	0%	0
51919	MED INS RETIREE TOWN SHARE	477,837.25	544,515.50	567,742.00	567,742.00	0%	0
51920	GASB 45 (OPEB TRUST EXP)	3,660.25	9,163.28	5,000.00	5,000.00	0%	0
5212	COMPUTER P/R SERV. CON.	10,569.72	10,980.78	12,000.00	12,000.00	0%	0
5951	TOWN OPEB CONTRIBUTION	-	30,000.00	30,000.00	50,000.00	66%	20,000.00
59999	ENCUMBRANCE	-					
TREASURER(FIXED P/R COST)		**3,684,360.97**	**4,042,962.21**	**4,249,713.00**	**4,376,919.00**	**4%**	**127,206.00**

INFORMATION TECHNOLOGY		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	INFO TECH DIR SALARY	83,787.00	85,966.40	88,050.96	89,371.72	1.5%	1,320.76
51111	IT ASSISTANT	5,038.45	13,367.03	15,000.00	15,000.00	0%	-
51140	LONGEVITY PAY	1,000.00	1,500.00	1,000.00	1,000.00	0%	-
5272	COPY MACH SERV CONTRACT	5,882.87	3,905.21	5,000.00	5,000.00	0%	-

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5320	COMPUTER TRAINING	-	1,850.00	6,000.00	4,000.00	-33%	- (2,000.00)
5340	TELEPHONE EXPENSE	70,885.43	75,572.22	56,650.00	56,650.00	0%	-
5343	MAINTENANCE AGREEMENTS	109,056.06	117,128.59	107,500.00	121,888.00	13.4%	14,388.00
5400	SUPPLIES	5,796.45	2,365.09	2,000.00	2,000.00	0%	-
5726	LEASE AGREEMENTS	24,504.04	41,587.69	45,000.00	45,000.00	0%	-
5727	HARDWARE	32,604.58	11,296.75	14,800.00	14,000.00	-5.0%	(800.00)
5728	SOFTWARE	4,469.64	1,728.80	4,000.00	4,000.00	0%	-
59999	ENCUMBRANCE			-	-		-
INFORMATION TECHNOLOGY		**343,024.52**	**356,267.78**	**345,000.96**	**357,909.72**	**3.74%**	**12,908.76**

TOWN CLERK		**FY 2017 ACTUAL**	**FY 2018 ACTUAL**	**FY 2019 BUDGET**	**FY 2020 BUDGET**	**% CHG**	**$ CHG**
5110	ELECTED OFFICIALS	83,511.09	85,367.58	87,409.92	88,721.07	1.5%	1,311.15
51101	ADMINISTRATIVE SALARIES	44,317.65	47,065.20	48,214.52	48,937.14	1.5%	722.62
51140	LONGEVITY PAY	-	-	500.00	500.00	0%	-
5700	OTHER CHARGES & EXPENSES	2,788.37	1,657.85	4,000.00	5,000.00	25%	- 1,000.00
TOWN CLERK		**130,617.11**	**134,090.63**	**140,124.44**	**143,158.21**	**2.17%**	**3,033.77**

BOARD OF REGISTRARS		**FY 2017 ACTUAL**	**FY 2018 ACTUAL**	**FY 2019 BUDGET**	**FY 2020 BUDGET**	**% CHG**	**$ CHG**
5110	APPOINTED OFFICIALS	-	-	-	-		-
51100	CONSTABLES	1,000.00	1,000.00	1,000.00	1,000.00	0%	-
51101	ADMINISTRATIVE SALARIES	21,924.81	15,095.75	25,753.53	23,517.80	-8.68%	- (2,235.73)
5700	OTHER CHARGES & EXPENSES	5,368.72	3,149.67	6,050.00	7,250.00	20%	1,200.00
BOARD OF REGISTRARS		**28,293.53**	**19,245.42**	**32,803.53**	**32,803.53**	**- 3.16%**	**(1,035.73)**

GRAND TOTAL GENERAL GOVERNMENT	**FY 2017 ACTUAL**	**FY 2018 ACTUAL**	**FY 2019 BUDGET**	**FY 2020 BUDGET**	**% CHG**	**$ CHG**
	4,686,681.32	**5,072,787.23**	**5,276,308.34**	**5,730,695.71**	**9%**	**454,387.37**

COMMUNITY SERVICES

DESCRIPTION OF PURPOSE/MISSION

The mission of all of the Town's community service departments is to provide quality services, activities, programs and facilities for all those who live, learn, work and play in our Town. We do this by operating and supporting the following divisions.

Permitting & Inspections

Permitting & Inspections is comprised of the Building Inspector, Planning Board, Board of Health, and Conservation Commission offices. The overall mission of these offices is to ensure that all projects, both planned and constructed in Town, move through the permitting and inspection process with ease, and all residents, business owners and visitors are treated fairly and are provided superior customer service. Service is these departments primary function, and to that end these departments work to ensure every applicant is education and informed about the various Codes, Ordinances, Rules and Regulations we are charged with enforcing to ensure public safety. Each office within this division have a different focus – the Board of Health is focused on preventing disease and environmental hazards; the Building Inspector is focused on public safety as it relates to building construction; the Conservation Commission is focused on Wetland and general environmental protection; while the Planning Board has a zoning and land use focus.

Council on Aging

The Council on Aging provides social engagement, social services, educational programs, food distribution and other activities to support our citizens. We collaborate with local, regional, state and federal agencies and institutions to support the swift delivery of services to our seniors.

Library

The Town's library provides residents and visitors with the resources for lifelong learning; provides public meeting and gathering space; and provides resources for patrons to gain a better understanding of cultural awareness. Through these resources, the library is able to support the community and provide access to our citizens.

In addition to the above divisions, the Town also provides additional community service programs, such as veterans services, in conjunction with county government. Ancillary programs, including an Arts Council, are provided and overseen by the Town Administrator and Board of Selectmen.

TOWN OF OAK BLUFFS, MASSACHUSETTS
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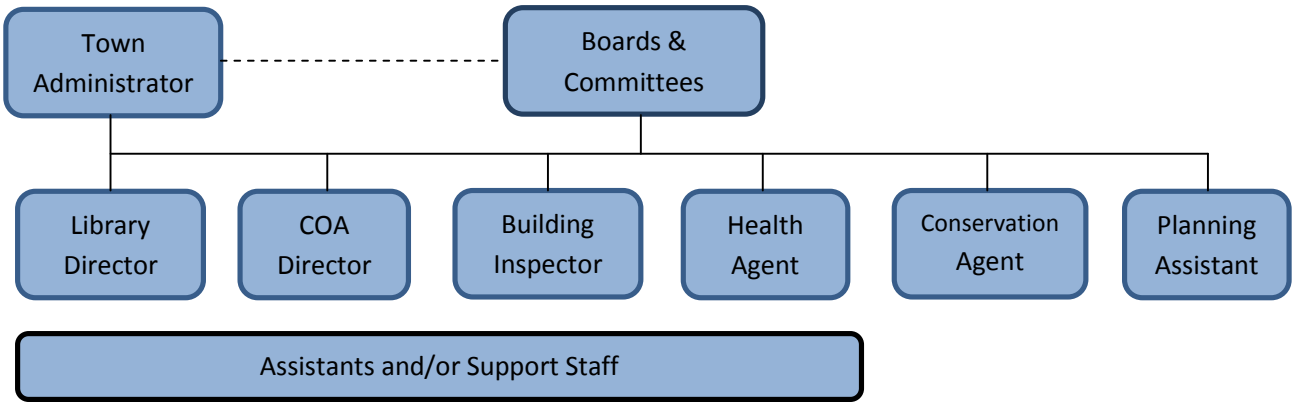
ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	FY 2017	FY 2018	FY 2019	Change
Building Inspector	1	.5	.5	-
Building Inspector		.5	.5	-
Building Office Administrator	1	1	1	-
Local Inspector	1	1	1	-
Zoning Administrator	.12	.12	.12	-
Planning Assistant	1	1	1	-
Conservation Agent	1	1	1	-
Health Agent	1	1	1	-
Health Admin. Assistant	1	1	1	-
Assistant Health Agent	.12	.12	.12	-
Temporary/seasonal inspectors				-
Permitting/Inspections	7.24	7.24	7.24	-
COA Administrator	1	1	1	-
COA Outreach Coordinator	1	1	1	-
Council on Aging	2	2	2	-
Library Director	1	1	1	-
Reference Librarian	1	1	1	-
Children's Librarian	1	1	1	-
Library Associates	3.75	3.75	3.75	-
Library Aides	1.45	1.45	1.45	-
Library	8.2	8.2	8.2	-

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PROGRAMS AND SERVICES

PERMITTING/INSPECTIONS
- Permitting;
- Code inspections;
- Safety inspections;
- Zoning enforcement;
- Planning, conservation and health permitting and licensing;
- Public education programs;
- Emergency Management planning;
- Land Stewardship.

COUNCIL ON AGING
- Senior outreach;
- SHINE services;
- Fuel assistance;
- Food distribution;
- Wellness programs and activities;
- Social Service Programs;
- Transportation;
- Coordination services;
- Public space and access.

LIBRARY
- Free access to library resources – physical and digital materials;
- Public access to meeting rooms/facilities;
- Reference services;
- Informational, educational, and recreational programs for all age groups.

ADDITIONAL SERVICES AND PROGRAMS
- Visiting Nursing Services – contracted through Board of Health;
- Veterans Benefits and services – through Dukes County;
- Arts Council and community event sponsorship.

FY20 GOALS AND OBJECTIVES

	1.	BOH: Implement Viewpoint for Licenses and Permits.
	2.	BOH: Enhance and protect public health and safety by conducting inspections of food handling establishments in accordance with applicable laws.
	3.	BUILDING: Process permit applications and improve access to permit information online.
	4.	COA: Acquire new vehicle for off island senior trips.
	5.	COA: Increase number of off island trips provided.
	6.	COA: Continue Bridges Together reading program that connects Seniors with Oak Bluffs Grade 2 elementary students.
	7.	CONSERVATION: Continue working to achieve the open space goals outline in 2015 Oak Bluffs Open Space & Recreation Plan and promoting open space stewardship through outreach and education.
	8.	CONSERVATION: Review and permit requested projects adding conditions as needed to protect natural resources.
	9.	CONSERVATION: Manage the Sailing Camp Park to provide access to its beach and walking trails, protect water quality for Lagoon Pond, and provide an affordable venue for community functions.
	10.	CONSERVATION: Fulfill legal requirements under the Massachusetts Wetlands Protection Act and other applicable laws, rules, and regulations.
	11.	LIBRARY: Provide library users with access to a broad collection of print, electronic, and audiovisual resources and materials.
	12.	LIBRARY: Promote literacy development for all ages and facilitate adult lifelong learning and language programs.
	13.	PLANNING BOARD: Prepare and adopt a comprehensive Master Plan in accordance with Massachusetts General Laws.
	14.	PLANNING BOARD: Propose, review, and make recommendations on zoning by laws, permit requests, scenic road changes, etc.
	15.	VETERANS AGENT: Coordinate and/or provide services to Veterans residing in Oak Bluffs.

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20 Target
1	BOH: Full implementation of Viewpoint software	NA	50%	100%
2	BOH: Implement Relavent System-FOODCODE-Pro for Retail Food Safety Inspections	NA	50%	100%
3	BUILDING: Number of permits issued	1,062	1,000	1,000
3	BUILDING: Full implementation of Viewpoint software	NA	50%	100%
4	COA: Acquisition of Van for off island transportation	NA	100%	NA
5	COA: Increase number of off island trips for seniors	5	5	10
6	COA: Maintain or increase number of Seniors participating in Bridges Together reading program	10	10	12
8	CONSERVATION: Review projects and issues permits with restrictions as needed	45	50	53

9	CONSERVATION: Provide limited rental s of Sailing Camp Park			
11	LIBRARY: Budget and expend appropriate levels to meet the Materials Expenditure Requirement to maintain certification	511,871	529,739	546,301
11	LIBRARY: Items in circulation (books, periodicals, audio, video, etc.)	78,107	80,833 (est)	83,360
11	LIBRARY: Total attendance at Library	62,383	63,630 (est)	64,903
12	LIBRARY: Total number of children and YA programs	282	282	285
12	LIBRARY: Total attendance for children and YA programs	5,662	5,775 (est)	5,890
12	LIBRARY: Total number of Adult programs	259	260	260
12	LIBRARY: Total attendance for Adult programs	7047	7,180 (est)	7,330
13	PLANNING BOARD: Review and adopt Master Plan	50-75%	100%	NA

OTHER ACCOMPLISHMENTS

- Implemented new regulations to restrict sale of tobacco products to those over the age of 21.
- Provided plan review and or inspections for Food Service Establishments, swimming pool facilities, septic systems, temporary food establishments, etc.
- Coordinated Public Nursing Services for home visits, vaccine management, health promotion, etc.
- Investigated food complaints, housing code violations, nuisance complaints, etc.

- Implemented beach raking policy for Ink Well and Pay Beach.
- Updated OB Floodplain Bylaw.
- Completed a Municipal Vulnerability Prepardness assessment to receive designation as an MVP community to facilitate future grant requests.
- With CPA, funded and permitted numerous project to include North Bluff Seawall project, East Chop Bluff Stabilization project, & Sailing Camp Coastal Bank Restoration.

OAKBLUFFS PUBLIC LIBRARY

- Received a two year LSTA grant for $15,000 to promote English Language Learning and Citizenship Corner goals.
- Partnered with community groups to continue using the library as a mobile food market site.
- Launched new At Home Library Service to deliver materials to patrons for whom traveling to the library is a hard-ship.
- Formulated a committee to facilitate the planning and writing of Strategic Plan 2019-2024.

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- Completed comprehensive senior services program review to determine program activities offered to elderly population.
- Conduct monthly Coffee and Conversations meetings with Police Chief.
- Continue to provide Senior outreach, SHINE, fuel assistance, Food distribution, Wellness, Transportation, and other needed services to Seniors.

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- BUILDING: Increases in salaries pushed budget over 2 ½ % increase
- BOH: 28% increase to seasonal staff to help with Restaurant inspections planned for FY20
- BOH: Adjustments to staff position description and increase of responsibilities increased salary in FY20.
- VETERANS AGENT: Decrease in Veterans residing in Town reduced budget for FY20.

BUDGETS

CONSERVATION COMMISSION		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	CONSERVATION AGENT SALARY	69,496.96	71,052.80	72,766.80	73,852.56	1.5%	1,085.76
51140	LONGEVITY PAY	-	2,000.00	2,000.00	2,500.00	25%	500.00
5293	MAINT OF SAILING CAMP	-	32,922.21	32,500.00	32,500.00	0%	-
5300	PROFESSIONAL & TECHNICAL	3,034.12	647.49	1,070.00	1,070.00	0%	-
5702	MAINTENANCE EXPENSES	24,911.91	-				
CONSERVATION COMMISSION		**97,442.99**	**106,622.50**	**108,336.80**	**109,922.56**	**1.5%**	**1,585.76**

PLANNING BOARD		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51105	CLERICAL SALARY	21,631.31	28,275.19	42,824.15	43,466.51	1.5%	642.36
5210	CONSULTING ENGINEERING	-	-	-	-		-
5190	TRAINING EXPENSE		250.46	2,000.00	1,000.00	-50%	(1,000.00)
PLANNING BOARD		**21,631.31**	**28,525.65**	**44,824.15**	**44,466.51**	**-1%**	**(357.64)**

BUILDING INSPECTOR		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51100	ZONING ADMIN SALARY	-	0.00	6,608.52	6,707.70	1.5%	99.18
51101	BLDG ADMIN SALARIES	50,720.34	67,665.79	54,455.04	58,651.92	7.7%	4,196.88
51102	BUILDING INSPECTOR	80,568.28	97,060.28	91,300.00	89,320.00	-2.1%	(1,980.00)

51104	ADMIN. CLERK'S SALARY	-	-	-	-		-
51140	LONGEVITY PAY	-	-	-	-		-
51241	LOCAL INSPECTOR	47,179.60	42,535.12	69,405.12	71,868.96	3.5%	2,463.84
51242	SEPARATE INSPECTORS	49,945.00	71,010.00	40,000.00	40,000.00	0%	-
5300	PROFESSIONAL & TECHNICAL	7,862.50	1,185.49	1,000.00	1,000.00	0%	-
5700	OTHER CHARGES & EXPENSES	589.52	977.32	1,000.00	1,000.00	0%	-
5730	MEMBERSHIPS	210.00	460.00	400.00	400.00	0%	-
5780	INSTRUCTIONAL & CONF.	1,057.48	4,143.29	3,050.00	6,550.00	115%	3,500.00
BUILDING INSPECTOR		**238,132.72**	**285,037.29**	**267,218.68**	**275,498.58**	**3.1%**	**8,279.90**

BOARD OF HEALTH		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	ADMINISTRATIVE SALARIES	-	-	-	-		-
51105	CLERICAL SALARY	35,329.53	43,244.85	45,000.00	52,000.00	16%	7,000.00
5120	SEASONAL EMPLOYMENT	11,750.60	20,640.00	15,550.00	20,000.00	29%	4,450.00
51520	HEALTH AGENTS SALARY	67,392.11	68,668.21	73,268.00	74,500.00	1.7%	1,232.00
5246	HAZARDOUS WASTE DISPOSAL	6,885.75	8,908.38	12,000.00	11,000.00	-8.3%	(1,000.00)
5301	PUB. HEALTH NURSING SERV.	13,873.01	14,561.23	25,000.00	25,000.00	0%	-
5303	ADVERTISING/POSTAGE	148.93	120.79	550.00	550.00	0%	-
5700	OTHER CHARGES & EXPENSES	2,814.08	3,669.64	4,525.00	4,500.00	0%	(25.00)
5701	CLOTHING ALLOWANCE	112.97	180.19	200.00	200.00	0%	-
5717	SCHOOL SEMINARS & TRAIN.	1,009.56	648.50	700.00	1,000.00	43.%	300.00
5730	DUES AND MEMBERSHIP	250.00	20.00	250.00	250.00	0%	-
5731	LANDFILL TESTING	2,195.93	12,082.20	13,000.00	13,000.00	0%	-
BOARD OF HEALTH		**141,762.47**	**172,743.99**	**190,043.00**	**202,000.00**	**6.3%**	**11,957.00**

COUNCIL ON AGING		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	SALARIES	107,976.81	46,847.46	46,259.54	45,583.65	-1.5%	(675.89)
51102	COA DIRECTORS SALARY	-	63,260.00	67,379.76	68,361.12	1.5%	981.36
51140	LONGEVITY PAY	1,000.00	1,000.00	1,000.00	1,500.00	50%	500.00

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
COMMUNITY SERVICES

5352	ICOA-MV CENTER FOR LIVING	77,292.65	97,821.80	124,809.27	125,233.00	0%	423.73
5700	OTHER CHARGES & EXPENSES	9,801.56	12,499.00	8,500.00	8,500.00	0%	-
COUNCIL ON AGING		**196,071.02**	**221,428.26**	**247,948.57**	**249,177.77**	**-.5%**	**1,229.20**

VETERANS' SERVICES		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5700	OTHER CHARGES & EXPENSES	581.98	977.44	500.00	500.00	0%	-
5770	BENEFIT PAYMENTS	72,188.88	68,392.37	70,000.00	60,000.00	-14%	(10,000)
VETERANS' SERVICES		**72,770.86**	**69,392.37**	**70,500.00**	**60,500.00**	**-14%**	**(10,000)**

LIBRARY		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	SALARIES	274,466.33	314,675.18	313,755.41	333,467.00	6.3%	19,711.59
51102	LIBRARY DIRECTORS SALARY	67,843.16	67,639.67	69,050.67	70,005.35	1.4%	954.68
51140	LONGEVITY PAY	-	-	-	-		-
5200	LIBRARY PROGRAMS	2,932.05	3,157.32	3,000.00	3,000.00	0%	-
5511	BOOKS & PERIODICALS	102,789.70	80,733.84	100,330.00	102,838.00	2.5%	2,508.00
5582	SUPPLIES & EXPENSES	11,881.61	8,875.64	8,200.00	8,200.00	0%	-
5711	EDUCATION & TRAINING	3,194.17	9,502.33	5,703.00	4,703.00	-17%	(1,000.00)
5799	COMPUTER AUTOMATION	27,337.69	28,668.24	29,700.00	29,700.00	0%	-
LIBRARY		**490,444.71**	**513,242.22**	**529,739.08**	**551,913.35**	**4.2%**	**22,174.27**

ARTS COUNCIL		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5700	OTHER CHARGES & EXPENSES	1,500.00	1,500.00	1,500.00	2,000.00	33%	500.00
ARTS COUNCIL		**1,500.00**	**1,500.00**	**1,500.00**	**2,000.00**	**33%**	**500.00**

GRAND TOTAL COMMUNITY SERVICES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
	1,259,756.08	**1,398,479.72**	**1,460,110.28**	**1,495,478.77**	**2.4%**	**35,368.49**

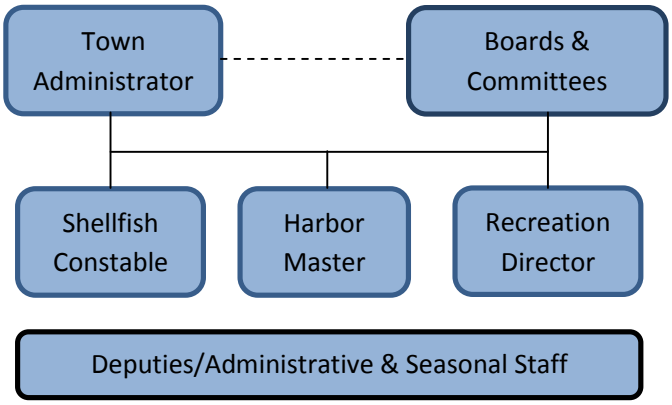
RECREATION & NATURAL RESOURCES

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
RECREATION AND NATURAL RESOURCES

DESCRIPTION OF PURPOSE/MISSION

The purpose and mission of the recreation and natural resources departments is to maintain recreational and natural resources assets and provide recreational activities, opportunities and facilities for residents and visitors alike. This function consists of the parks and recreation department; the Oak Bluffs Marina/Harbormaster; and the Shellfish Department.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	FY 2017	FY 2018	FY 2019	Change
Shellfish Constable	1	1	1	-
Assistant Shellfish Constable	1	1	1	-
Administrative staff	.28	.28	.28	-
Deputy Constable – part-time	.40	.40	.40	-
Deputy Constable – Seasonal	.10	.10	.10	-
Shellfish Department FTE's	2.78	2.78	2.78	-
Harbor Master	1	1	1	-
Office Manager	.5	.5	.5	-
Assistant Harbormaster – Seasonal	.30	.30	.30	-
Harbor Supervisors (3) Seasonal	.67	.67	.67	-
Dock Attendants (5) Seasonal	1.03	1.03	1.03	-
Mooring Attendants (3) Seasonal	.38	.38	.38	-
Fuel Dock Attendants (3) Seasonal	.60	.60	.60	-
Harbormaster FTE's	4.48	4.48	4.48	-
Park Director Full-time, 6 months	.50	.50	.50	-
Lifeguards (4) Seasonal	.92	.92	.92	-
Park Attendants (2) Seasonal	.27	.27	.27	-
Instructors (5) Seasonal	.70	.70	.70	-
Park & Recreation FTE's	2.39	2.39	2.39	-

PROGRAMS AND SERVICES

MARINA/HARBORMASTER

- Maintain & operate Oak Bluffs Marina;
- Administer harbor moorings;
- Waterways enforcement;
- Oversee events and activities hosted on the marina or in local waters;
- Provide services to boaters and visitors to the marina;
- Maintain access to Town waterways.

SHELLFISH CONSTABLE

- Enforces laws and regulations relating to shellfish;
- Culture shellfish and administer town shellfish beds;
- Provide coordination of Town shellfish conservation activities;
- Research, propose and obtain grant funding for shellfish related projects;
- Public education and safety;
- Oversees private aquaculture leases and herring regulations.

PARKS & RECREATION DEPARTMENT

- Provides lifeguards to Town beaches;
- Organizes a summer basketball program;
- Maintains Niantic Park and Town beaches;
- Organizes and supports special events.

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
RECREATION AND NATURAL RESOURCES

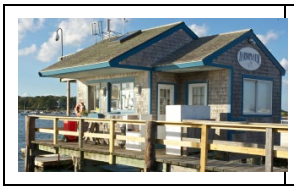
FY20 GOALS AND OBJECTIVES

	1.	HARBOR: Meet or exceed revenue projection or prior year figures for moorings and slips
	2.	HARBOR: Meet or exceed prior year fuel Harbor fuel sales
	3.	SHELLFISH: Support and promote shellfish resources for the citizens of Oak Bluffs
	4.	PARKS: Maintain town parks and beaches as well as support local events for the enjoyment and use by town residents and visitors

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20 Target
1	HARBOR: Annual revenue recorded	1,077,769	1,078,000 (est)	1,080,000
2	HARBOR: Number of Gallons of marine fuel sold	164,684	165,000 (est)	165,000
3	SHELLFISH: Total number of Shellfish licenses sold	639	645 (est)	650
4	PARKS: Complete Pennacook park restoration	95%	100%	NA
4	PARKS: Number of events supported	10+	10+	10+
4	PARKS: Rake Beach in accordance with Permit	0	5	7

OTHER ACCOMPLISHMENTS



- Completed rehabilitation of Marina fuel facilities, resulting in increase of over 10,000 gallons in fuel sales.
- Completed new Harbor Master office
- Updating electrical service for Harbor in progress

- Continued maintenance of town parks and public areas to include Ocean Park, Oak Bluffs Harbor, Police Station, Farland Square, Council on Aging, etc.
- Support local events to include Fireworks, Illumination, The Wind Festival, The African-American Festival, Open Market, Tivoli Day, etc.
- Continue work with FANS (Friends and Neighbors of Sunset Lake) for the restoration of Sunset Lake park area.

	• Instituted private-public partnership to obtain interns to perform water quality and phytoplankton monitoring program. • Continued work on living shore line/salt marsh and Farm Pond Restoration Project. • Promoted municipal aquacultural program through the purchase of various shellfish seed and then seeded town shellfishing areas. • Scientific paper "Distribution of the Highly Toxic jellyfish Species of Gonionemus Around the Island of Martha's Vineyard, Massachusetts, USA" pending publication

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- Assessing salary changes due to reorganization of existing personnel and staff retirements
- Fixed Costs changes are attributable to Health insurance premiums not increased by provider for FY20 and small increases in OPEB contributions
- IT changes mainly due to increases in licensing and equipment increases

BUDGETS

SHELLFISH CONSTABLE		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	CONSTABLE SALARY/SALARIES	43,465.03	44,765.28	45,675.24	50,086.08	9.7 %	4,410.84
51102	SHELLFISH DIRECTORS SALARY	76,454.96	78,145.60	80,054.00	81,254.81	2%	1,200.81
51103	SHELLFISH LABORER	11,144.73	11,025.52	12,678.35	12,877.66	2%	199.31
51104	SUMMER LABORS	2,707.84	2,346.84	2,741.76	2,782.89	2%	41.13
51140	LONGEVITY PAY	2,000.00	2,000.00	2,000.00	-		(2,000.00)
5130	HOLIDAY PAY	2,316.93	3,058.53	2,529.60	2,529.60	0%	-
5214	WATER MONITORING	-	3,500.00	6,000.00	6,000.00	0%	-
52249	TWN SH-MARINE BIOLOGIST	37,000.00	37,000.00	38,000.00	38,000.00	0%	-
5420	SUPPLIES	6,304.47	4,536.98	5,000.00	6,000.00	20%	1,000.00
5713	TRAVEL CONF. & DUES	2,101.44	2,606.42	3,500.00	3,500.00	0%	-
5881	EQUIPMENT	3,884.60	3,914.59	4,000.00	5,000.00	25%	1,000.00
SHELLFISH		**187,380.00**	**192,899.76**	**202,178.95**	**208,031.04**	**4%**	**5,852.09**

MARINA MANAGER/HARBORMASTER		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	SALARIES	115,236.26	106,790.25	120,537.44	132,453.86	10%	11,916.42
51102	HARBORMASTERS SALARY	87,755.39	87,901.44	87,361.92	88,672.35	2%	1,310.43
51140	LONGEVITY PAY	2,500.00	2,000.00	3,000.00	2,500.00	-16%	(500.00)
5240	REPAIRS & MAINTENANCE	24,058.68	26,274.67	28,000.00	28,000.00	0%	-
5700	OTHER CHARGES & EXPENSES	16,949.59	18,923.00	20,000.00	20,000.00	0%	-
MARINA MANAGER		**246,499.92**	**241,889.36**	**258,899.36**	**271,626.21**	**5%**	**12,726.85**

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
RECREATION AND NATURAL RESOURCES

PARKS AND RECREATION		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51105	OTHER SALARIES	67,334.81	70,383.12	84,199.20	85,690.72	2%	1,491.52
5200	MAINTENANCE OCEAN PARK	40,107.85	67,714.30	67,350.00	75,000.00	11%	7,650.00
5401	TOWN BEACH EXPENSES	2,427.50	3,320.79	4,500.00	5,000.00	11%	500.00
5488	BAND CONCERTS	4,500.00	4,500.00	5,000.00	5,000.00	0%	-
5700	OTHER CHARGES & EXPENSES	9,902.05	8,106.09	12,000.00	12,000.00	0%	-
PARKS AND RECREATION		**124,272.21**	**154,024.30**	**173,049.20**	**182,690.72**	**6%**	**9,641.52**

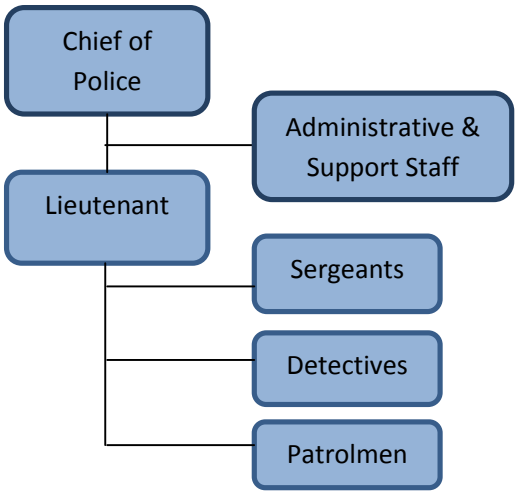
GRAND TOTAL RECREATION AND NATURAL RESOURCES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
	558,152.13	**588,813.42**	**634,127.51**	**662,347.97**	**4%**	**28,220.46**

PUBLIC SAFETY

POLICE DEPARTMENT
DESCRIPTION OF PURPOSE/MISSION

The purpose and mission of the Police Department of the Town of Oak Bluffs is to prevent crime, preserve order, and to protect the rights, lives and property of our citizens and visitors through quality policing services using a community policing/problem solving approach, and by upholding our core values of service, professionalism, and integrity.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	FY 2017	FY 2018	FY 2019	Change
Police Chief	1	1	1	-
Lieutenant	1	1	1	-
Sergeants (4)	4	4	4	-
Detectives (2)	2	2	2	-
Patrolmen (9)	9	9	9	-
Animal Control Officer	1	1	1	-
Police Department FTE's	18	18	18	-

PROGRAMS AND SERVICES

COMMUNITY SERVICES

- Community policing program;
- Children identification program;
- Community outreach;
- Court prosecution;
- Firearms licensing;
- Wellness check program;
- Crime prevention programs;
- Community Awareness;
- Public Education.

PATROL DIVISION

- Emergency Response;
- Traffic enforcement;
- Crime prevention;
- Domestic Violence prevention;
- Juvenile services;
- DARE program;
- Child Safety Seat Installations;
- Bike Patrols;
- School Resource Officer;
- School Program Safety Training.

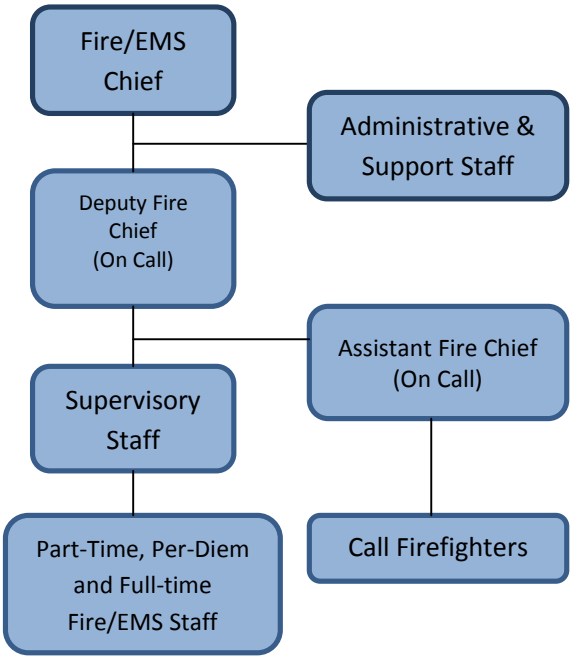
DETECTIVE DIVISION

- Investigative Services;
- Drug Investigations;
- Employee Background Investigations;
- Liquor Investigations;
- Licensing Resource;
- Evidence and Property Management.

FIRE/EMS DEPARTMENT
DESCRIPTION OF PURPOSE/MISSION

The purpose and mission of the Fire and Emergency Medical Service Department is to provide 24/7 emergency services to the citizens of Oak Bluffs, and to our larger island community through mutual aid. We provide emergency services designed to protect the lives and property of our community from the adverse effects of fire, medical emergencies or exposure to dangerous conditions. We strive to meet our challenges with compassion, professionalism and integrity and are dedicated to safeguarding our community through the preservation of life, property and the environment.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	FY 2017	FY 2018	FY 2019	Change
Fire/EMS Chief	1	1	1	-
Lieutenant	2	2	2	-
Administrative Staff	2	2	2	-
FF/EMS personnel	8	10	10	-
Fire/EMS Department FTE's	13	15	15	-

Above personnel represent full-time staffing. The Fire/EMS department also maintains approximately the following on-call roster: Deputy Fire Chief (1) Assistant Fire Chief (1) Fire Captains (6) Fire Lieutenants (10) Firefighter/EMT staff (70), as well as seasonal and per diem EMS staffing during the busy summer months.

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
PUBLIC SAFETY

PROGRAMS AND SERVICES

ADMINISTRATION & MANAGEMENT

- Fire & EMS Training;
- Record Management & Incident Reporting;
- Vehicle, Equipment and facilities maintenance;
- Public Information – social media;
- Financial oversight – budgeting, capital planning and grant administration.

EMERGENCY MANAGEMENT AGENCY

- Emergency Operations Center;
- Comprehensive Emergency Management Planning;
- Local Emergency Planning;
- Certified Emergency Response Team;
- Shelter administration and management.

FIRE PREVENTTION & SAFETY

- Permits, inspections & code enforcement;
- Site plan, building plan & fire system review;
- Life safety inspections and fire drills;
- Critical Incident plans;
- Fire Prevention and Education Programs;
- Fire Investigation;
- First Aid, CPR and defibrillator training.

FIRE SUPPRESSION &RESCUE SERVICES

- National Incident Management System;
- Structural firefighting;
- Transportation/vehicle firefighting;
- Brush and woodland firefighting;
- Rapid Intervention Team;
- Hazardous Materials Response;
- Ice & Water Rescue;
- Technical Rescue;
- Vehicle extrication;
- All-hazard disaster response;
- Basic and Advanced Life Support Emergency Medical Services;
- Medical Transportation.

FY20 GOALS AND OBJECTIVES

	1.	POLICE: Remain committed to providing quality police service to our community with the highest level of professionalism and integrity by dedicating ourselves to proactively solving problems, preventing and fighting crime, and promoting a higher quality of life by working in partnership with the community
	2.	POLICE: Maintain accreditation by the Massachusetts Police Accreditation Commission by proving compliance with 252 mandatory standards and a minimum of 80 optional standards
	3.	POLICE: Participate in the Martha's Vineyard Drug Task Force (MVDTF) to ultimately arrest and prosecute individuals who engage in drug related crimes
	4.	POLICE: Ensure Taxi operators are properly licensed for the safety of consumers
	5.	POLICE: Provide inspections and information for parents regarding passenger safety for children of all ages
	6.	POLICE: Respond to calls for assistance, such as 911 calls, alarm calls, lockouts, medical emergencies, welfare checks, etc., to the benefit of the citizens of Oak Bluffs and its visitors
	7.	FIRE: Perform fire inspections of businesses to ensure basic fire safety compliance
	8.	FIRE: Perform smoke/carbon monoxide inspections for residences in accordance with state regulations
	9.	FIRE: Conduct regular training sessions to promote Fire Fighters education and skill development
	10.	FIRE-EMS: Adopt and maintain efficient and effective recruitment practices for Fire and EMS volunteers
	11.	FIRE-EMS: Conduct Fire Safety information programs for the community, schools, and other groups

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20 Target
2	POLICE: Maintain accreditation	Yes	Yes	Yes
3	POLICE: Numbers of MVDTF arrests	15	15	15
4	POLICE: Number of Taxi permits issued	60	60	62
5	POLICE: Number of car seat checks	69	70 (est)	70
6	POLICE: Total number of calls responded to	3067	3,100 (est)	3,100
7	FIRE: Number of fire inspections for Businesses	118	120 (est)	125
8	FIRE: Number of residential smoke and monoxide inspections	175	180 (est)	185
9	FIRE: Conduct a training drill at least once a month	12	12	12
10	FIRE: Number of volunteers in department	48	50	50
10	EMS: Number of volunteers in department	23	23	25

OTHER ACCOMPLISHMENTS

- Allow OB officers to participate in the Tactical Response Team which requires members to train a minimum of 8 hours a month and an additional 40 hours of specialized training.
- Provide firearms permits to residents of the town.
- Provide Animal Control services to the town.
- Work with licensed liquor establishments to reduce incidents of overserving alcohol, noise violations, and code violations.
- Improve community policing initiatives i.e. citizen police academy/jr academy.

- Held the first Fire-EMS Volunteer Recruitment Day.
- Held the first annual Open House in the new Fire Station.
- Provided File of Life Cards to individuals to record vital information .
- Provided community education during Fire Prevention week and when requested.
- Conducted the annual Stuff an Ambulance event in December to collect holiday gifts for the Red Stocking Fund.
- Maintain, resupply, and pre-positioned supplies in various locations for Emergency Management Preparedness.

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- Budgetary increases largely attributable to contractual wage increases and additional hours of staffing.
- Emer Mgmt: Increase for routine maintenance of Police/Fire/EMS Boat

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
PUBLIC SAFETY

BUDGETS

POLICE DEPARTMENT		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	ADMINISTRATIVE SALARIES	49,444.48	46,982.32	51,928.56	52,701.12	1.5%	772.56
51140	LONGEVITY PAY	8,300.00	16,500.00	15,000.00	18,000.00	20%	3,000.00
51210	POLICE CHIEF'S SALARY	132,223.76	129,361.34	137,682.72	139,749.84	1.5%	2,067.12
51211	LIEUTENANT SALARY	105,516.59	111,464.14	111,875.04	114,485.04	2.3%	2,610.00
51212	PATROLMEN SALARIES	589,401.51	747,930.28	698,122.80	792,333.36	13%	94,210.56
51213	SUMMER/TEMP	163,964.72	210,893.30	148,625.00	164,925.00	11%	16,300.00
51214	PATROL SERGEANT	383,780.20	422,270.80	425,450.88	435,556.80	2.3%	10,105.92
51215	EXECUTIVE ASSISTANT	57,309.67	69,963.98	59,508.00	56,898.00	-4.3%	(2,610.00)
51217	QUINN BILL ENCUMBRANCE	210,564.00	215,684.56	237,100.75	225,000.00	-5.1%	(12,100.75)
51292	ANIMAL CTRL OFFICER SALARY	46,993.57	49,347.98	48,086.64	48,817.44	1.5%	730.80
51293	ASST ANIMAL CONTROL OFFICER	12,140.00	17,324.92	15,058.66	15,058.66	0%	-
51298	SCHOOL RESOURCE OFFICER	-22,106.70	0.00	0.00	-		-
5186	DETECTIVE SALARY	173,840.49	184,481.52	183,409.92	93,083.04	-49%	(90,326.88)
5189	ADDITIONAL SALARY EXPENSE		171,628.35	169,000.00	179,000.00	5.9%	10,000.00
5190	ADDITIONAL SALARY EXPENSE	348,810.32	118,747.97	35,590.00	35,600.00	0%	10.00
5306	DELTA DENTAL	2,879.00	2,464.00	6,500.00	6,500.00	0%	-
54294	ANIMAL CONTROL OTHER CH	1,159.48	11,392.18	1,500.00	1,500.00	0%	-
5580	UNIFORMS & EQUIPMENT	54,435.48	55,308.33	55,350.00	57,000.00	3%	1,650.00
5711	TRAINING & SEMINARS	22,000.00	21,992.94	22,000.00	22,000.00	0%	-
POLICE DEPARTMENT		2,340,656.57	2,603,738.91	2,421,788.97	2,458,208.30	1.5%	36,419.33

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
PUBLIC SAFETY

FIRE DEPARTMENT		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	SALARIES	161,162.50	189,139.82	263,400.00	274,206.00	4.1%	10,806.00
51102	NON RELATED INCIDENTS	-	2,515.00	5,000.00	3,000.00	-40%	(2,000.00)
51103	FIRE CHIEFS SALARY	-	-	-	-	-	0.00
5300	PROFESSIONAL & TECHNICAL	-			12,000.00	0%	12,000.00
5700	OTHER CHARGES & EXPENSES	105,591.97	99,588.67	100,000.00	111,000.00	11%	11,000.00
FIRE DEPARTMENT		266,754.47	291,243.49	368,400.00	400,206.00	8.6%	31,806.00

AMBULANCE SERVICE		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	SALARIES	137,002.36	131,134.30	95,162.22	96,853.50	1.7%	1,691.28
51102	AMBULANCE CHIEFS SALARY	57,980.20	62,097.00	64,874.16	65,845.08	1.5%	970.92
51140	LONGEVITY PAY	-	2,800.00	4,000.00	4,000.00	0%	0.00
5130	HOLIDAY/OVERTIME PAY	8,013.40	7,947.68	8,339.82	9,947.62	19%	1,607.80
51400	SHIFT PAY	74,690.00	89,160.00	91,125.00	91,125.00	0.%	0.00
5190	TRAINING & TUITION	-		-	-	-	-
5300	PROFESSIONAL & TECHNICAL	-	-	45,000.00	45,000.00	0%	0.00
5700	OTHER CHARGES & EXPENSES	48,379.91	48,767.19	51,000.00	52,250.00	2.4%	1,250.00
AMBULANCE SERVICE		326,065.87	341,906.17	359,501.20	365,021.20	1.5%	5,520.00

EMERGENCY MANAGEMENT		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5584	BOAT EXPENSE	9,944.63	9,372.80	13,500.00	13,500.00	0.0%	0.00
5700	OTHER CHARGES & EXPENSES	11,259.25	9,596.65	11,200.00	11,200.00	0.0%	0.00
EMERGENCY MANAGEMENT		**16,416.85**	**18,969.45**	**24,700.00**	**24,700.00**	**0%**	**0.00**

GRAND TOTAL PUBLIC SAFETY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
	2,954,680.79	**325,5858.02**	**3,174,390.17**	**3,248,135.50**	**2.3%**	**73,745.33**

PUBLIC EDUCATION

DESCRIPTION OF PURPOSE/MISSION

The mission of the Martha's Vineyard Public Schools is to provide our students with a quality education that prepares them with the skills necessary to compete in today's world.

Oak Bluffs PK-08 Public School

The Oak Bluffs School Committee consists of three (3) members elected by the voters of the Town of Oak Bluffs. The school serves children in grades K through grade 08.

As of October 1, 2018, 447 students attend Oak Buffs Public School. Under the direction of the School Committee, and in consultation with the Town Administrator, the School Department prepares and presents detailed budget requests. This budget is presented and voted by Town Meeting as one "bottom line" appropriation in accordance with M.G.L.

In FY2020, the Town Manager's recommended budget for Oak Bluffs Public School is an increase of $327,933 or 4% from $8,061,820 to $8,389,753.

For detailed information regarding the Town of Oak Bluffs Public School budget, please contact the school office directly.

Martha's Vineyard Regional High School District

The MVRHS is a relatively small regional high school located in Oak Bluffs. It provides all educational and social services for students in grades 9-12. This includes full vocational programs, special education collaborative, mentorships, human services, and a complete range of college preparation courses, including Advanced Placement.

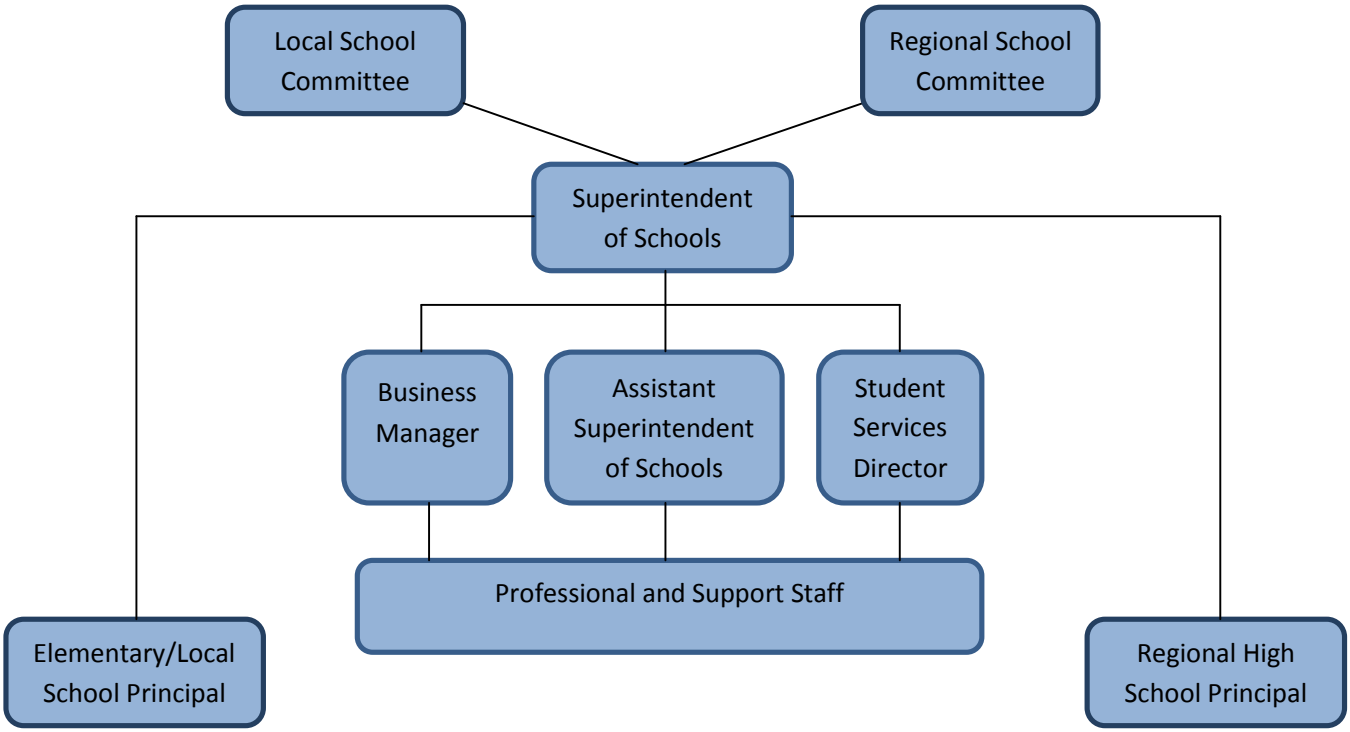
Under the direction of the 9 member regional school committee, the Superintendent prepares a detailed budget for the operation of the District. Once approved by the School Committee, budget costs are apportioned to each member Town in accordance with the terms of a Regional School District Agreement and M.G.L. (namely Chapter 70) which derives a Minimum Contribution and Required Net School Spending Requirement following a formula taking into account enrollments, relative wealth, property values, educational program costs, and other factors. This assessment is voted/authorized by Town Meeting on a "bottom –line" basis. For detailed information regarding the Martha's Vineyard Regional High School budget, please contact the Superintendent's office directly.

Data related to calculating the MVRHS assessment for the proposed budget and the prior three years are as follows:

FY2020 Preliminary Budget	Total District	Oak Bluffs
Foundation Enrollment	677	181
Foundation Budget	$9,537,038	$2,549,747
Minimum Contribution	$7,199,058	$1,924,710
FY2019 Budget	**Total District**	**Oak Bluffs**
Foundation Enrollment	673	181
Foundation Budget	$8,681,362	$2,334,809
Minimum Contribution	$7,167,920	$1,944,163
FY2018		
Foundation Enrollment	704	186
Foundation Budget	$8,775,465	$2,318,518
Minimum Contribution	$7,160,292	$1,916,289

FY2017		
Foundation Enrollment	705	203
Foundation Budget	$8,366,347	$2,409,033
Minimum Contribution	$6,863,098	$1,936,832

ORGANIZATIONAL CHART



TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
PUBLIC EDUCATION

FY20 GOALS AND OBJECTIVES

	1.	OB ELEM: Continue Pre-K to 8th Grade Literacy Program
	2.	OB ELEM: Continue to grow students' math abilities using Envision Math program
	3.	OB ELEM: Develop and implement a STEAM (science, technology, engineering, arts, and mathematics) curriculum for K-8 students.
	4.	MVRHS: Maintain high percentage of students who graduate from program
	5.	MVRHS: Prepare students for SAT and ACT tests through high-performing academic curriculums

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20
1	OB ELEM: Grade 3 English Language Arts MCAS results for meeting or exceeding expectations at or above State levels	OB-58 MA-52	TBD	TBD
1	OB ELEM: Grade 4 English Language Arts MCAS results for meeting or exceeding expectations at or above State levels	OB-72 MA-53	TBD	TBD
1	OB ELEM: Grade 5 English Language Arts MCAS results for meeting or exceeding expectations at or above State levels	OB-51 MA-54	TBD	TBD
1	OB ELEM: Grade 6 English Language Arts MCAS results for meeting or exceeding expectations at or above State levels	OB-63 MA-51	TBD	TBD
1	OB ELEM: Grade 7 English Language Arts MCAS results for meeting or exceeding expectations at or above State levels	OB-60 MA-46	TBD	TBD
1	OB ELEM: Grade 8 English Language Arts MCAS results for meeting or exceeding expectations at or above State levels	OB-52 MA-51	TBD	TBD
2	OB ELEM: Grade 3 Mathematics MCAS results for meeting or exceeding expectations at or above State levels	OB-62 MA-50	TBD	TBD
2	OB ELEM: Grade 4 Mathematics MCAS results for meeting or exceeding expectations at or above State levels	OB-43 MA-48	TBD	TBD
2	OB ELEM: Grade 5 Mathematics MCAS results for meeting or exceeding expectations at or above State levels	OB-43 MA-46	TBD	TBD
2	OB ELEM: Grade 6 Mathematics MCAS results for meeting or exceeding expectations at or above State levels	OB-38 MA-47	TBD	TBD
2	OB ELEM: Grade 7 Mathematics MCAS results for meeting or exceeding expectations at or above State levels	OB-63 MA-46	TBD	TBD
2	OB ELEM: Grade 8 Mathematics MCAS results for meeting or exceeding expectations at or above State levels	OB-34 MA-50	TBD	TBD
4	MVRHS: Graduation rate at or above 90%	90.2	TBD	TBD
4	MVRHS: 4 year adjusted Graduation rate at or above 90%	94.7	TBD	TBD
5	MVRHS: Student SAT Reading Writing Score (All students)	MV-557 AVG-533	TBD	TBD
5	MVRHS: Student SAT Math Score (All students)	MV-544 AVG-527	TBD	TBD
5	MVRHS: Number of Student ACT scores (all subjects) above 50% for scores of 3-5	67.3	TBD	TBD

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
PUBLIC EDUCATION

OTHER ACCOMPLISHMENTS

- Implemented the Engineering is Elementary (EIE) curriculum developed by the Boston Museum of Science for K-4 classrooms.
- Implemented the Responsive Classroom curriculum that emphasizes academic, social, and emotional growth in a strong school community.
- Engaged in a 1:1 Chromebook program in the middle school to ensure all students have equal access to needed educational software and tools.

- 29 MVRHS art, design, and technology students won a total of 47 awards across seven categories at the 2018 Boston Globe Scholastic Art Awards with 6 advancing to the national competition.
- Multiple sports teams won division and state championships
- Post-graduation plans for 143 students included 70% attending a 4 year college, 12% attending a 2 year college, 2% entering the workforce, and 14% taking a gap year.
- Post-graduation scholarships for 2018 totaled 2.2 million dollars
- Regional High School fully funding OPEB ARC as of FY19

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- Budgetary assessments, by Town, charge annually based upon demographic and enrollment data changes which affects the Chapter 70 funding formula.

BUDGETS

OAK BLUFFS SCHOOL		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5100	ADMINISTRATION AND EXPENSES	7,314,292.28	7,771,797.42	8,061,820.26	8,389,753.63	4.1%	327,933.37
OAK BLUFFS SCHOOL		7,314,292.28	7,771,797.42	8,061,820.26	8,389,753.63	4.1%	327,933.37

MARTHA'S VINEYARD REG HS		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5690	MVRHS DISTRICT ASSESS.	4,735,280.53	4,780,716.11	5,033,791.23	5,115,713.33	1.6%	81,922.10
MARTHA'S VINEYARD REG HS		4,735,280.53	4,780,716.11	5,033,791.23	5,115,713.33	1.6%	81,922.10

GRAND TOTAL PUBLIC EDUCATION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
	12,049,572.81	**12,552,513.53**	**13,095,611.49**	**13,505,466.96**	**3%**	**409,855.47**

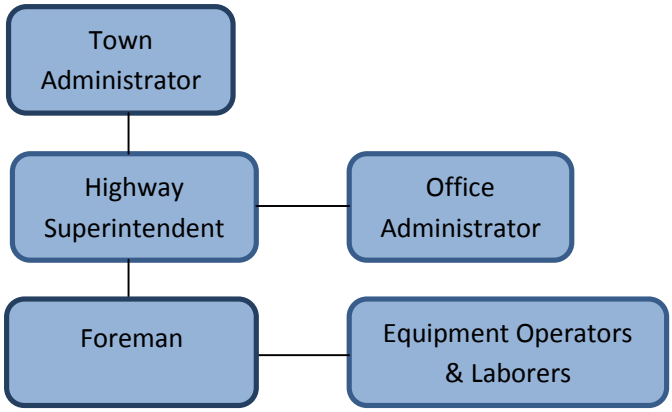
PUBLIC WORKS

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
HIGHWAY-PUBLIC WORKS

DESCRIPTION OF PURPOSE/MISSION

The purpose and mission of the Public Works Department is to protect, preserve, improve and manage the Town's infrastructure and related assets. Infrastructure includes the Town's roadways and drainage network, dams, bridges, seawalls, cemeteries and parks. The DPW operates a transfer station and recycling center and provides curbside trash pickup. In addition, the DPW manages and provides snow removal services for all roads and facilities as well as facilities maintenance and support for all municipal operations, buildings and properties. The Town's water systems are operated by the separate Oak Bluffs Water District and the Town's Wastewater facility is separately managed as an enterprise fund.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	FY 2017	FY 2018	FY 2019	Change
Highway Superintendent	1	1	1	-
DPW Foreman	1	1	1	-
Office Administrator	1	1	1	-
Heavy Equipment Operators	4	4	4	-
Skilled Laborers	3	3	3	-
Custodians	1.25	1.25	1.25	-
Seasonal Laborers (12)	6.5	6.5	6.5	-
Public Works FTE's	17.75	17.75	17.75	-

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
HIGHWAY-PUBLIC WORKS

PROGRAMS AND SERVICES

DPW Administration

- General department administrative activities;
- Billing and collection services;
- Procurement and contractor oversight;
- Town Fuel Pumps;
- Work Order Management;
- Field Operations and Asset Condition Assessment;
- Cemetery Records.

SOLID WASTE

- Transfer Station;
- Recycling Services;
- Yard Waste;
- Hazardous Waste;
- Curbside Trash Pickup.

BUILDINGS AND GROUNDS

- Maintain Parks and Trees;
- Maintain Cemeteries;
- Maintain Traffic Islands;
- Town Building Maintenance and custodial services.

HIGHWAYS

- Inspect, maintain Roads, Bridges, Drainage, Sidewalks and Dams;
- Right of Way maintenance;
- Fleet Repair and maintenance;
- Snow and Ice removal and mitigation;
- Street Lights.

**PLEASE HELP US KEEP OAK BLUFFS BEAUTIFUL-
DISPOSE OF YOUR NIPS PROPERLY!!!!!**

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
HIGHWAY-PUBLIC WORKS

FY20 GOALS AND OBJECTIVES

	1.	HWY: Develop a comprehensive capital building and asset maintenance plan that addresses a range of needs including, but not limited to, mechanical system, structural issues, space considerations, electrical systems, routine maintenance and repairs, environmental sustainability, etc.
	2.	HWY: Continue promoting safe and timely snow and ice removal on town roads and pedestrian areas
	3.	HWY: Provide trash pickup services for households.
	4.	HWY: Reduce solid waste through the implementation of a composting service at the Town waste facility and the encouragement of recycling
	5.	HWY: Provide quality cleaning/trash removal on/of streets, sidewalks, and roadsides
	6.	HWY: Operate the Local Drop Off component of trash collection for residents who want to bring their trash, newspapers, cardboard, co-mingled recyclables and yard waste directly to the dump facility
	7.	HWY: Develop 5 year paving plan

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20 Target
3	HWY: Amount of solid waste generated	739 tons	730 tons (est)	730 tons
3	HWY: Amount of trash stickers sold	156,655	160,000 (est)	160,000
3	HWY: Amount of Co-mingle recyclables	171 tons	171 tons	171 tons
3	HWY: Amount of Newspaper recyclables	61 tons	62 tons	62 tons
3	HWY: Amount of Cardboard recyclables	66 tons	70 (est)	70
4	HWY: Open composting service at town dump	NA	Opened	TBD

OTHER ACCOMPLISHMENTS

- Overall recycling increase by 26% from previous years.
- Provide 24 hour emergency response as needed.
- Remove dead animals or other hazards regularly from town roads.
- Decorate town areas for various holidays throughout the year.
- Installed historic lampposts along Sea View avenue.

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- Budgetary increases largely attributable to increase repair of vehicle/equipment costs

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
HIGHWAY-PUBLIC WORKS

BUDGETS

HIGHWAY-ADMINISTRATION		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	% CHG	$ CHG
5110	ELECTED OFF (TREE WARDEN)	-	1,500.00	0.00	1,500.00	100%	1,500.00
51101	ADMINISTRATIVE SALARIES	120,438.20	117,735.84	125,657.15	127,544.18	1.5%	1,887.03
51102	SUPERINTENDENT SALARY	101,080.64	99,360.00	105,798.96	107,385.84	1.5%	1,586.88
51140	LONGEVITY PAY	9,075.00	12,550.00	13,050.00	13,250.00	1.5%	200.00
5130	OTHER WAGES	133,818.34	125,306.54	160,341.00	160,341.00	0.0%	0.00
5131	HOLIDAY/ MISC OVERTIME	51,509.82	55,618.69	50,000.00	50,000.00	0.0%	0.00
5132	SNOW/ ICE WAGES	16,175.29	17,374.46	15,000.00	15,000.00	0.0%	0.00
51422	LABORER/MECHANIC SALARIES	385,071.71	377,425.53	397,904.94	403,876.62	1.5%	5,971.68
5216	PUBLIC BUILDING MAINTENANCE	112,863.78	135,653.68	125,000.00	125,000.00	0.0%	0.00
5217	FUEL	74,333.13	83,553.76	90,000.00	90,000.00	0.0%	0.00
5240	REPAIRS & MAINTENANCE	1,340.10	1,656.50	5,000.00	5,000.00	0.0%	0.00
5241	TIPPING FEES	118,291.83	113,708.82	130,000.00	130,000.00	0.0%	0.00
5242	REPAIR OF TRUCKS & EQUIP.	108,972.28	65,990.82	80,000.00	90,000.00	12.5%	10,000.00
5245	RECYCLING MATERIAL DISP.	13,502.95	10,786.35	12,000.00	12,000.00	0.0%	0.00
5291	SNOW REMOVAL	47,663.28	34,864.57	30,000.00	30,000.00	0.0%	0.00
5292	CATCH BASIN/RUBBISH MAINT	12,326.12	7,078.31	10,000.00	10,000.00	0.0%	0.00
5293	DREDGING FARM POND/LB	11,760.00	18,205.00	40,000.00	40,000.00	0.0%	0.00
5294	BEAUTIFICATION & MAINT	21,273.51	15,104.02	20,000.00	20,000.00	0.0%	0.00
5295	RUBBISH TRUCK LEASE	75,904.00	74,754.00	75,904.00	80,000.00	5.4%	4,096.00
5700	OTHER CHARGES & EXPENSES	116,763.85	78,728.39	74,300.00	80,000.00	7.7%	5,700.00
5709	WASTEWATER FEES	20,358.98	19,324.00	25,000.00	25,000.00	0.0%	0.00
58422	RESURFACING CONCRETE RDS.	48,515.25	55,338.04	40,000.00	40,000.00	0.0%	0.00
5881	EQUIPMENT	-	25,820.93	29,206.00	29,206.00	0.0%	0.00
59999	ENCUMBRANCES	-	-	-	-		0.00
HIGHWAY-ADMINISTRATION		**1,499,873.06**	**1,601,038.06**	**1,598,154.00**	**1,654,162.05**	**3.5%**	**56,008.05**

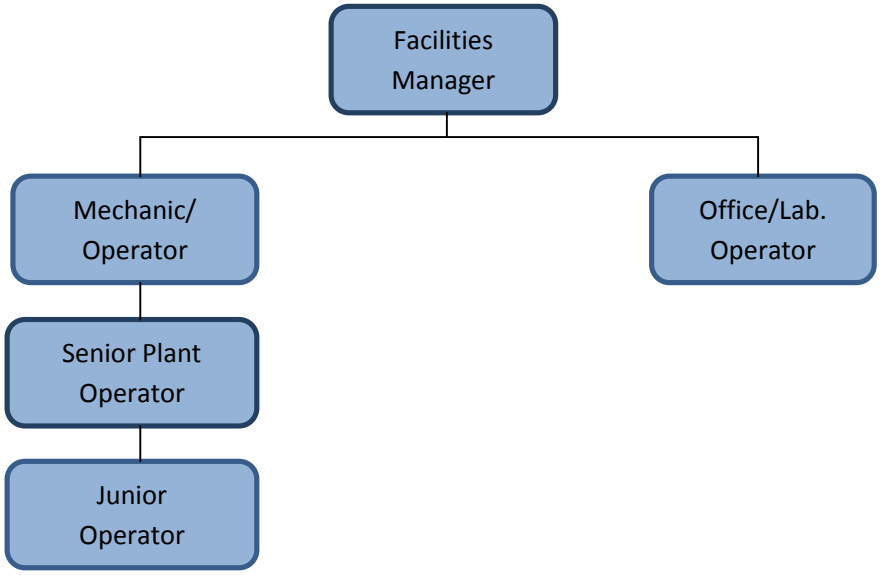
GRAND TOTAL PUBLIC WORKS	**FY 2017 ACTUAL**	**FY 2018 ACTUAL**	**FY 2019 ACTUAL**	**FY 2020 BUDGET**	**% CHG**	**$ CHG**
	1,601,038.06	1,547,438.25	1,654,162.05	1,685,103.64	1.9%	30,941.59

WASTEWATER ENTERPRISE FUND

DESCRIPTION OF PURPOSE/MISSION

The purpose and mission of the Wastewater Department is to serve the town in meeting its wastewater needs and to meet its state permit requirements.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	FY 2017	FY 2018	FY 2019	Change
Facilities Manager	1	1	1	-
Admin/Lab Tech	1	1	1	-
Mechanic Operator	1	1	1	-
Senior Operator	1	1	1	-
P/T Operator	0	0	0	-
On Call Stipend	0	0	0	-
In Charge Stipend	0	0	0	-
Wastewater FTE's	4	4	4	-

PROGRAMS AND SERVICES

ADMINISTRATION & OPERATION

- Treat Wastewater in accordance with permit;
- Monitor & Test effluent via daily, weekly, and monthly sampling;
- Procurement and contractor oversight for Wastewater projects;
- Respond in a timely manner to customer concerns or complaints (i.e. odor issues)
- Repair equipment as needed to ensure continuity of service

EMERGENCY SERVICES

- Respond to Wastewater issues after hours as needed.

WASTEWATER COMMISSION

- Review and approve/deny requests for changes in wastewater flow
- With Management, develop plan to expand plant to handle future needs in accordance with an accepted CWMP (Comprehensive Wastewater Management Plan)

Leonardo Effluent Beds-These two effluent sand beds are each capable of handling 125,000 gallons per day of treated wastewater

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
WASTEWATER ENTERPRISE FUND

FY20 GOALS AND OBJECTIVES

	1.	WWTF: Develop a comprehensive expansion plan for the Wastewater Treatment facility.
	2.	WWTF: Meet State permitting levels through daily, weekly, and monthly testing.
	3.	WWTF: Provide sufficient wastewater treatment services to the Town.

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20 Target
1	WWTF: Develop expansion plan	25%	35%	50%
3	WWTF: Number of gallons treated	31.67 million	31.68 million (est)	31.68 million

OTHER ACCOMPLISHMENTS

- Constantly meets state permit requirements
- Meets state permitting levels as measured by daily, weekly and monthly sampling.
- Lack of odor control complaints
- Repairs most pump problems by an alarm system on countless times notifying the department before a customer even knows of a problem.
- New computer monitoring SCADA system improves efficiency in plant monitoring and process control.

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- Budget decrease offset by equal decrease of expected revenue to result in a net to zero change due to amended budget process for department.

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
WASTEWATER ENTERPRISE FUND

BUDGETS

WASTEWATER ENTERPRISE FD		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
51101	ADMINISTRATIVE SALARIES	192,190.51	201,374.20	210,357.84	218,344.44	3.8%	7,986.60
51102	FACILITY MANAGER	86,612.32	88,545.60	90,702.72	92,063.26	1.5%	1,360.54
51108	OVERTIME	13,942.83	14,302.22	19,000.00	19,000.00	0.0%	0.00
51140	LONGEVITY PAY	1,800.00	4,300.00	2,800.00	3,500.00	25.0%	700.00
51914	INSURANCE EXPENSE	63,335.00	63,335.00	63,335.00	69,148.02	9.2%	5,813.02
5210	CONSULTING ENGINEERING	-	0	0	0	0.0%	0.00
5215	UTILITIES - ELECTRIC	28,680.14	37,720.50	45,000.00	40,000.00	0.0%	(5,000.00)
5300	PROFESSIONAL & TECHNICAL	19,240.39	17,792.85	20,000.00	18,000.00	-10.0%	(2,000.00)
5340	COMMUNICATION	21,760.52	20,860.11	30,000.00	22,000.00	-26.7%	(8,000.00)
5400	WW SUPPLIES	2,641.09	1,801.66	4,193.00	2,193.00	-47.7%	(2,000.00)
5402	CHEMICAL SUPPLIES	26,557.73	19,628.80	30,000.00	20,000.00	0.0%	(10,000.00)
5420	OFFICE SUPPLIES	777.58	1,528.36	1,674.00	1,674.00	0.0%	0.00
5700	OTHER (INCL GAS & FUEL)	7,647.24	8,487.28	11,662.00	9,662.00	-17.1%	(2,000.00)
5702	BLDG MAINTENCE	1,793.51	4,039.49	6,091.00	4,091.00	-32.8%	(2,000.00)
5704	SLUDGE DISPOSAL	80,863.01	72,306.41	85,000.00	75,000.00	0.0%	(10,000.00)
5705	EQUIPMENT REPAIR	39,290.05	32,288.13	45,000.00	35,000.00	-22.2%	(10,000.00)
5706	REPLACE EQUIPMENT	52,156.60	46,019.04	55,000.00	46,000.00	-16.4%	(9,000.00)
5707	EQUIPMENT RENTAL	248.25	1,305.00	2,304.00	1,304.00	-43.4%	(1,000.00)
5710	TRAVEL EXPENSES	757.63	1,232.62	1,500.00	1,500.00	0.0%	0.00
5711	TRAINING & SEMINARS	2,340.01	718	3,000.00	2,600.00	-13.3%	(400.00)
5730	MEMBERSHIPS	-	0	400.00	400.00	0.0%	0.00
5750	CONTINGENCY	-	0	29,532.00	-	-100%	(29,532.00)
5961	TRANSFERS TO GENERAL FUND	730,320.00	730,320.00	680,141.11	691,292.73	0.0%	11,151.62
WASTEWATER ENTERPRISE		1,372,954.41	1,367,905.27	1,436,692.67	1,372,772.45	-4.4%	(63,920.22)

GRAND TOTAL WASTEWATER	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
	1,372,954.41	1,367,905.27	1,436,692.67	1,372,772.45	-4.4%	(63,920.22)

DEBT SERVICE

DEBT SERVICE PROGRAM

Debt service appropriations provide for the payment of principal and interest costs for long and short term bonds issued by the Town for capital projects for General Fund purposes. The debt service appropriations for the Wastewater Enterprise appears in its respective budget.

Typically, larger projects such as the construction of buildings are bonded for twenty years or more, while the financing for other projects and equipment is retired within five to ten years. The Town's goal is to finance capital projects for the shortest possible term over the useful life of the project or equipment in accordance with the terms outlined in Massachusetts General Laws. This ensures that our debt burden will remain manageable. Additionally, in our most recent rating review Standard and Poor's Financial Services indicated their expectation that our debt position should remain manageable given amortization of principal and plans for large portion to be excluded from Proposition 2 ½ .

A Bond Anticipation Note was issued on May of 2018 in the amount of $2,250,000 for capital items approved at the November Special Town Meeting and the April 2018 meeting that are in progress. The BAN was awarded a rating of AA+ which incorporates the town's long-term credit strength, satisfactory refinancing risk and strong liquidity.

The total FY19 requested debt service budget is $2,521,420 a decrease of $284,522 due to drop off of debt amortization.

Statutory Debt Limit

The aggregate level of the Town's outstanding debt obligations is limited by State law. The statutory debt limit is established at 5% of the Town's total Equalized Valuation (EQV). This figure represents the full and fair cash value of all taxable real and personal property as of January 1. The EQV is determined every other year by the Massachusetts' Department of Revenue.

Oak Bluffs' Final 2018 EQV	$ 3,190,484,700
5% of EQV Debt Limit	$ 159,524,235

Oak Buffs' total issued and outstanding long term debt principal, both inside and outside the debt limit as of June 30, 2018 is $17,138,578 significantly below the statutory debt limit.

Bond Rating

In order to comply with complex tax regulations, secure access to municipal bond market and assure a competitive climate for bids, the Town uses the services of Bond Counsel, a Financial Advisor and a private credit rating agency to prepare for the issuance of bond anticipation notes or bonds.

The credit rating agency, Standard and Poor's Financial Services, recently affirmed an increased AA+ rating for the bond issue in June of 2017. The Town has maintained a rating of AA- since FY08 prior to this increase. Bonds that are rated AA are judged to be of high quality by all standards. Together with the AAA group they comprise what are generally known as high-grade bonds.

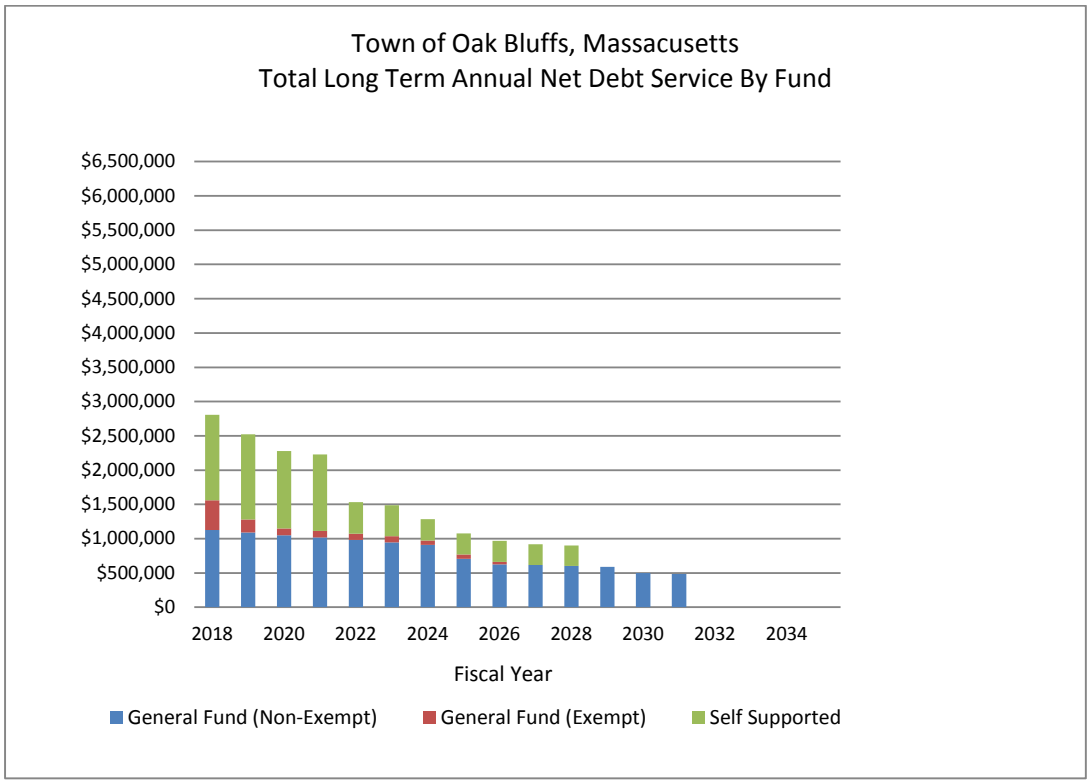
Standard and Poor's Financial Services Grading Scale		
Letter Grade	**Grade**	**Capacity to Repay**
AAA	Investment	Extremely strong
AA+, AA, AA-	Investment	Very strong
A+, A, A-	Investment	Strong
BBB+, BBB, BBB-	Investment	Adequate
BB+, BB	Speculative	Faces major future uncertainties
B	Speculative	Faces major uncertainties
CCC	Speculative	Currently vulnerable
CC	Speculative	Currently highly vulnerable
C	Speculative	Has filed bankruptcy petition
D	Speculative	In default

TOTAL LONG TERM DEBT SERVICE – ALL FUNDS

Total Long Term Debt Service – All Funds

The total long term annual debt service from FY2017 through FY2035, including both principal and interest, is shown below. The chart indicate the amount of long term debt service for the General fund (both Excluded and Non-excluded) and Self Supported.

Town of Oak Bluffs, Massachusetts Total Long Term Annual Net Debt Service By Fund As of June 30, 2017			
Fiscal Year	General Fund (Non-Exempt)	General Fund (Exempt)	Wastewater Enterprise
2018	1,126,931	434,977	1,244,033
2019	1,092,006	188,246	1,241,167
2020	1,052,031	98,365	1,126,072
2021	1,017,094	95,609	1,116,503
2022	981,981	92,853	460,016
2023	946,469	90,145	450,208
2024	910,956	62,176	313,487
2025	708,244	60,463	309,887
2026	626,331	34,374	306,287
2027	615,000	-	302,688
2028	601,831	-	299,087
2029	587,131	-	-
2030	498,556	-	-
2031	486,106	-	-
Thereafter	1,807,647	-	-
Totals	13,058,314	1,157,078	7,169,435


Town of Oak Bluffs, Massacusetts
Total Long Term Annual Net Debt Service By Fund
$6,500,000
$6,000,000
$5,500,000
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
2018
2020
2022
2024
2026
2028
2030
2032
2034
Fiscal Year
General Fund (Non-Exempt)
General Fund (Exempt)
Self Supported

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
DEBT SERVICE BUDGET

MATURING DEBT-PRINCIPAL		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5910	WW PRIMARY CLARIFIER (B3)	136,030.33	135,000.00	135,000.00	135,000.00	0.0%	0.00
5912	LIBRARY CONTRUCTION (B4)	175,000.00	175,000.00	175,000.00	175,000.00	0.0%	0.00
5932	WASTEWATER (B2,5,6,&7)	725,936.00	749,114.03	767,882.65	791,518.60	0.0%	23,635.95
5933	BULKHEAD PROJECT (B8)	130,000.00	130,000.00	0.00	-	0.0%	0.00
5934	LANDFILL CAPPING (B1)	112,059.31	113,065.59	117,310.81	-	-100%	(117,310.81)
5937	LEONARDO PROP (B9)	100,000.00	100,000.00	0.00	-	0.0%	0.00
5938	SENGE DREDGING (B10)	45,000.00	40,000.00	40,000.00	40,000.00	0.0%	0.00
5941	2012WW CAMPUS AREA (B12)	120,000.00	120,000.00	120,000.00	120,000.00	0.0%	0.00
5942	BUILDING IMPROVEMENTS (B11)	25,000.00	25,000.00	25,000.00	25,000.00	0.0%	0.00
5943	FIRE STAT CONST & PLANS (B13A&C)	455,000.00	450,000.00	450,000.00	445,000.00	0.0%	(5,000.00)
5944	PUBLIC ROADS (B13B)	75,146.00	75,000.00	75,000.00	75,000.00	0.0%	0.00
5945	TOWN HALL PLANS (B13E)	34,150.00	30,000.00	25,000.00	25,000.00	0.0%	0.00
5946	FUEL FACILITY (B13D)	90,000.00	85,000.00	85,000.00	-	0.0%	(85,000.00)
5947	CENTER FOR LIVING	-	33,536.00	33,536.00	33,536.00	0.0%	0.00
MATURING DEBT-PRINCIPAL		**2,223,321.64**	**2,260,715.62**	**2,048,729.46**	**1,865,054.60**	**-9.0%**	**(183,674.86)**

MATURING DEBT-INTEREST		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5910	WW PRIMARY CLARIFIER (B3)	35,170.18	33,778.47	27,838.75	21,763.75	-21.8%	(6,075.00)
5912	LIBRARY CONTRUCTION (B4)	65,187.50	57,312.50	49,437.50	41,387.50	-16.3%	(8,050.00)
5932	WASTEWATER (B2,5,6,&7)	-	58,275.62	40,735.34	27,789.58	0.0%	(12,945.76)
5933	BULKHEAD PROJECT (B8)	85,305.98	2,600.00	0.00	-	0.0%	0.00
5934	LANDFILL CAPPING (B1)	7,637.50	0.00	0.00	-	0.0%	0.00
5937	LEONARDO PROP (B9)	2,043.60	2,000.00	0.00	-	0.0%	0.00
5938	SENGE DREDGING (B10)	5,875.00	8,000.00	7,200.00	6,400.00	0.0%	(800.00)
5941	2012WW CAMPUS AREA (B12)	8,900.00	34,800.00	32,400.00	30,000.00	-7.4%	(2,400.00)
5942	BUILDING IMPROVEMENTS (B11)	37,200.00	3,500.00	3,000.00	2,500.00	-16.7%	(500.00)
5943	FIRE STAT CONST & PLANS (B13A&C)	4,000.00	287,775.00	265,275.00	242,900.00	-8.4%	(22,375.00)
5944	PUBLIC ROADS (B13B)	310,400.00	33,843.00	30,093.75	26,434.75	-12.2%	(3,659.00)
5945	TOWN HALL PLANS (B13E)	37,597.02	8,750.00	7,375.00	6,125.00	-16.9%	(1,250.00)
5946	FUEL FACILITY (13D)	10,354.00	6,375.00	2,125.00	-	0.0%	(2,125.00)
5947	CENTER FOR LIVING	10,750.14	8,216.32	7,210.24	6,204.16	-14.0%	(1,006.08)
MATURING DEBT-INTEREST		**620,420.92**	**545,225.91**	**472,690.58**	**411,504.74**	**-13%**	**(61,185.84)**

TOWN OF OAK BLUFFS, MASSACHUSETTS
DEPARTMENTAL SUMMARIES
DEBT SERVICE BUDGET

INTEREST ON TEMPORARY DEBT		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
5997	BAN INTEREST	10,654.76	-	10,000.00	50,000.00	400%	40,000.00
INTEREST ON BAN		**10,654.76**	**-**	**10,000.00**	**50,000.00**	**400%**	**40,000.00**

GRAND TOTAL DEBT SERVICE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHG	$ CHG
	2,843,742.56	**2,805,941.53**	**2,531,420.04**	**2,326,559.34**	**-8.1%**	**(204,860.70)**

NON-APPROPRIATED EXPENDITURES

DESCRIPTION OF PURPOSE/MISSION

Beyond the specific departmental appropriations voted within the Operating Budget Article, the Town must account for those expenses which do not require an appropriation vote. This category of mandated expenditures and assessments are automatically added to the tax rate. Such costs include various state assessments; an amount estimated for tax abatements and exemptions, referred to as the Assessor's Overlay; and miscellaneous amounts for prior year budget overdrafts caused by snow and ice removal costs, court judgments or other actions.

These items are budgeted for the upcoming fiscal year based upon anticipated changes in funding, changes in applicable law provisions, and upon the Town's recent experiences.

State and County Assessments

The Town is assessed various costs from other governmental agencies based upon provisions of State law, or upon agreement. Below is a listing of current and projected assessments.

1. County Assessment - The Town is located within the County of Dukes County and receives an assessment for its portion of County government costs and services.

2. Air Pollution Control Projects - An amount assessed by the Commonwealth of Massachusetts for the Town's portion of the cost incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial, and institutional facilities.

3. RMV Non-Renewal Surcharge - An amount assessed by the Commonwealth of Massachusetts to reimburse the Registry of Motor Vehicles for "marking" a license or registration for non-renewal due to nonpayment of parking violations, motor vehicle excise tax or costs associated with abandoned vehicles. The municipality collects a surcharge per violation for nonpayment of excise from individual violators. This surcharge enables the Town to offset the amount assessed by the Registry of Motor Vehicles.

4. Regional Transit Authorities - An assessment for the Town's portion of costs to provide for a system of regional transportation authorities to develop, finance and contract for the operation of transportation facilities and service.

5. School Choice - An assessment processed through the Massachusetts Department of Elementary and Secondary Education (DESE)to the sending municipality for pupils attending another school district under the Commonwealth's School Choice Program. The assessment is calculated in accordance with M.G.L. and School Finance Regulations.

6. Charter School Tuitions - An assessment calculated and processed through MA DESE in accordance with M.G.L. and School Finance regulations to the sending municipality for pupils attending charter schools. Charter school shall receive per-pupil payments from sending districts equal to the average cost per student in that district, plus a capital funding share equal to the state average of what districts pay per pupil in principal and interest for land and buildings.

Reserve for Abatements (Assessor's Overlay)

The Reserve for Allowance for Abatements and Exemptions or Assessor's Overlay is 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 worksheet based upon recent actual experience with consideration to potential changes in the upcoming year.

The Board of Assessors process a variety of statutory exemption applications for elderly, veteran, blind and hardship taxpayers. If approved, the exemptions are funded by the Overlay Reserve for Abatements and Exemptions. Additionally, the taxpayers may file for an abatement of their property taxes. If approved, the abatements are funded by the Overlay Reserve for Abatements and Exemptions.

The amount raised for the Reserve for Abatements and Exemptions is shown as a reduction of Property Tax Revenue in the accompanying Revenue Summary because it reduces the amount of the Property Tax commitment collections that would otherwise be available to fund the budget.

Miscellaneous Amounts

Represent additional appropriations required to be raised in accordance with M.G.L. Typically, these amounts represent overdrafts on prior year appropriations, usually for snow and ice removal costs. To the extent there are any miscellaneous amounts to be raised, these amounts are listed as "miscellaneous appropriations" in the accompanying Balanced Budget Summary.

The amount provided for Reserve for Abatements and Exemptions is shown in the accompanying Revenue Summary as a reduction of Property Tax Revenue. Deficits and other amounts are reported directly on the accompanying Balanced Budget Summary as Miscellaneous Appropriations.

FY20 GOALS AND OBJECTIVES

	1.	Town BOS and management to work with County to establish oversight on multiple service programs requesting funding to eliminate/mitigate expense, duplication of service, etc.

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20 Target
1	Reduce funding requesting	NA	NA	NA
1	Eliminate duplicate services	NA	NA	TBD
1	Enter into a monitoring agreement of social services procured through the County to reduce expense, duplication of services, etc.	NA	85%	100%

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- There have been no significant changes in other governmental programs for which we are assessed. School Choice and Charter School Assessments are calculated in accordance with applicable laws and regulations, which are largely unchanged from the prior year – fluctuations in the amounts budgeted are largely attributable to student participation in these programs in any given year.

BUDGETS

STATE/COUNTY ASSESSMENTS		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 SENATE BUDGET	% CHG	$ CHG
5621	COUNTY/STATE ASSESSMENTS	68,695.94	68,695.94	71,171.00	73,865.00	3.8%-	2,694.00
5640	AIR POLLUTION ASSESS.	3,414.00	3,633.00	3,645.00	3,818.00	4.7%	173.00
5647	RMV NON-RENEWAL SURCHARGE	14,976.00	15,580.00	16,360.00	15,900.00	-2.8%	-460.00
5663	REG. TRANSIT AUTHORITY	115,042.00	122,439.00	131,854.00	135,150.00	2.5%	3,296.00
5665	CHARTER SCHOOL ASSESSMENT	466,526.00	545,765.00	761,920.00	807,045.00	5.9%	45,125.00
5666	SCHOOL CHOICE ASSESSMENT	222,538.00	235,130.00	137,026.00	139,164.00	1.6%	2,138.00
STATE/COUNTY ASSESSMENTS		**891,191.94**	**991,242.94**	**1,121,976.00**	**1,174,942.00**	**15.7%**	**52,966.00**

SECTION 4

COMMUNITY PRESERVATION

SPECIAL REVENUE FUND

DESCRIPTION OF PURPOSE/MISSION

The Community Preservation Act (CPA) in Oak Bluffs

Massachusetts General Law, Chapter 44B, allows Massachusetts cities and towns to raise funds through a surcharge of up to 3% of the real estate tax levy on real property. These funds may then be used to address three core community concerns:

- Acquisition and preservation of open space
- Creation and support of community housing
- Acquisition and preservation of historic buildings and landscapes

A minimum of 10% of the annual revenues of the fund must be used for each of the three core community concerns. The remaining 70% can be allocated for any combination of the allowed uses, or for land for recreational use. This gives each community the opportunity to determine its priorities, plan for its future, and have funds to bring projects into fruition.

Understanding the Property Tax Surcharge

Property taxes traditionally fund the day-to-day operating needs of safety, health, schools, roads, maintenance, and more. But until the CPA, there was no steady funding source for preserving and improving a community's recreational infrastructure, historical fabric and the creation of affordable housing opportunities.

The CPA was approved by the Town of Oak Bluffs for FY 2006 and the Community Preservation Committee was formed. Voters elected to fund the CPA account through a 3% surcharge on all real estate property tax bills beginning in fiscal year 2006 with two exemptions:

- Residential property owned and occupied by any person who qualifies for low-income housing, or low- or moderate-income senior housing
- $100,000 of taxable value of residential real property

These funds are budgeted, accounted for, and spent separately from, the Town's General Fund and operating budget and are segregated in its own fund, in accordance with MGL. Since adoption, the Town has raised over approximately $7.5 million in CPA funds through June 30, 2017, which includes a total of approximately $2.3 million from the State's Community Preservation Trust Fund.

The following example illustrates the amount of this surcharge for an average priced home in Oak Bluffs for fiscal year 2019:

Average Price of a House in Oak Bluffs	$ 713,130
Residential Tax Rate	$ 7.69
Average Single Family Tax Bill	$ 5,484
Annual CPA Surcharge for Average Priced Home	$ 165

*First $100,000 of residential value is exempt from the Community Preservation Act (CPA) surcharge.

The Community Preservation Committee (CPC)

The CPC is comprised of nine (9) members. Four (4) seats are At-Large members appointed by the Board of Selectmen per the recommendation of the CPC. The remaining five (5) seats are filled per the state CPA statute by representatives from the following town boards: Conservation Commission, Historical Commission, Housing Authority, Open Space and Recreation Committee, and Planning Board.

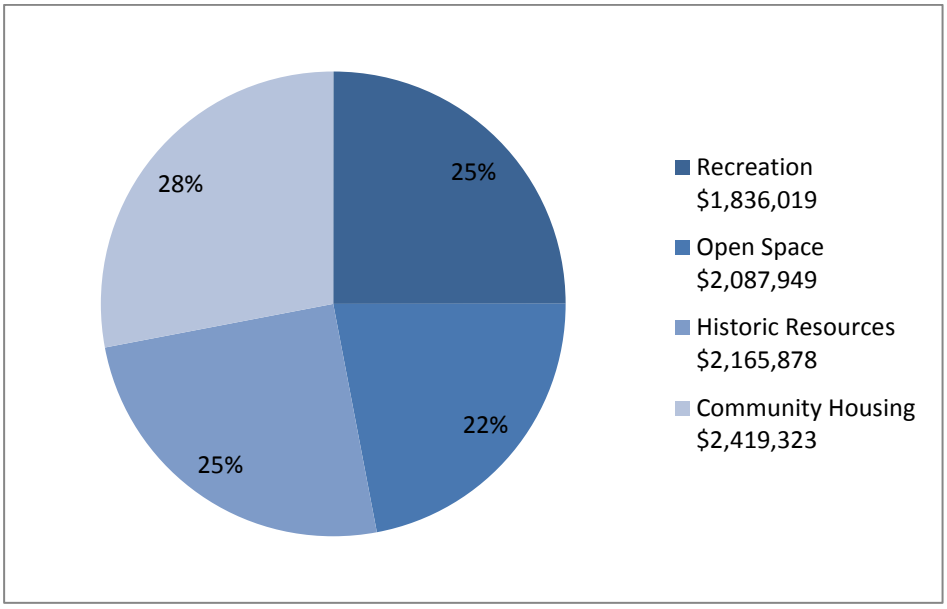
The CPC is obligated by the Oak Bluffs CPA Bylaw to study the needs, possibilities, and resources of the town regarding community preservation. The CPC consults with existing municipal boards as it formulates its recommendations. The CPC makes an ongoing effort to meet with the many interested groups and town departments, committees, and boards as it goes forward. This document outlines the processes by which the Committee will solicit, review, and recommend proposals for CPA funding.

The Community Preservation Committee depends upon input from residents on their ideas for future uses of CPA funds. The CPC can be reached by emailing mknight@oakbluffsma.gov . Further information and copies of the legislation are available at: http://www.communitypreservation.org/

CPA Funding Requirements

The CPA mandates that each fiscal year Oak Bluffs must spend, or set aside for later spending, at least 10% of the annual revenues in the Town of Oak Bluffs Community Preservation Fund. The Fund is used for each of three CPA target areas: open space/recreation, historic resources, and community housing. The remaining 70% may be appropriated at the Town's discretion as long as it is used for the three target areas or recreation. The statute also permits the Town to appropriate up to 5% of the fund for the administrative expenses of the Committee. Any CPA funds not used in a given year, including the current year administrative budget, stay within the CPA Fund, and can be used for approved projects in the future. A recommendation by the Committee and an appropriation by Town Meeting are both required to spend any CPA funds for community preservation purposes.

Appropriations from the CPA Fund, except borrowing, are made by simple majority vote of Town Meeting. Borrowing money for CPA purposes requires a two-thirds majority vote of Town Meeting. In its deliberations, Town Meeting may approve, reduce, or reject any amount of spending appropriation recommended by the Committee. Town Meeting may not, however, increase any recommended appropriation or reservation. In addition, Town Meeting may not appropriate any fund on its own initiative without a prior recommendation by the Committee and may not amend a recommended project to render it no longer the recommended project. The following chart shows the percentage of CPA funds which have been allocated to each category from the beginning of the program through May 2018.



How Community Preservation Acts Funds Can Be Used

Community Preservation Act funds must be used for public community preservation purposes. Community preservation is defined as, "the acquisition, creation and preservation of open space, the acquisition, creation and preservation of historic structures and landscapes, and the creation and preservation of community housing." Preservation is defined as, "the protection of personal or real property from injury, harm or destruction, but not including maintenance." As detailed by the CPA, funds may be spent to undertake the following primary community preservation purposes:

- The acquisition, creation and preservation of open space. Open space, as defined by the CPA, "shall include, but not be limited to, land to protect existing and future well fields, aquifers and recharge areas, watershed land, agricultural land, grassland, fields, forest land, fresh water marshes and other wetlands, river, stream, lake and pond frontage, lands to protect scenic vistas, land for wildlife or nature preserve and land for recreational use."

- The creation, preservation and support of community housing. The CPA defines community housing as, "low and moderate income housing for individuals and families, including low or moderate income senior housing."

- The acquisition and preservation of historic resources. The CPA recognizes historic resources as, "historical structures and landscapes," including "a building, structure, vessel or real property that is listed or eligible for listing on the state register of historic places or has been determined by the local historic preservation commission to be significant in the history, archeology, architecture or culture of a city or town."

- The acquisition, creation, and preservation of land for recreational use. Te CPA defines recreational use as, "active or passive recreational use including, but not limited to, the use of land for community gardens, trails, and noncommercial youth and adult sports, and the use of land as a park, playground or athletic field. 'Recreational use' shall not include horse or dog racing or the use of land for a stadium, gymnasium, or similar structure.

Community Preservation Act funds may also be used for the following purposes:

- The "rehabilitation or restoration of open space, historic resources, land for recreational use and community housing that is acquired or created" using money from the Fund.
- A community may "set aside" revenues for "later spending."
- Annual "administrative and operating expenses" of the Committee.
- Annual principal and interest payments, preparation, issuance and marketing costs for bonds or notes for borrowings for community preservation purposes.
- Damages payable to property owners for real estate interests taken by the Town by eminent domain for community preservation purpose.
- "Local share for state and federal grants" for allowable community preservation purposes.
- Property acquisition-related expenses including appraisal costs, expenses for title searches, and closing fees.

Community Preservation Act funds may not be spent for the following purposes:

- "Replace existing operating funds, only augment them." The Fund is supplementary funding source intended to increase available resources for community preservation acquisitions and initiatives.
- Pay for routine maintenance, defined as, "the upkeep of any real or personal property."
- Gymnasiums, stadiums, or any similar structure.
- Projects without a public purpose or public benefit.

Definitions

Open Space - Includes, but is not limited to agricultural land, well fields, aquifers, recharge areas, and other watershed lands, grasslands, fields, or forest lands, fresh and salt water marshes and other wetlands, ocean, river, stream, lake and pond frontage beaches, dunes, and other coastal lands, scenic vistas, land for wildlife habitat or biodiversity or nature preserves.

Historic Resources – Are defined to include a building, a structure, a vessel, or other real property that is either listed or eligible for listing on the State Register of Historic Places or determined by the local Historic Commission to be significant in the history, archeology, architecture, or culture of the city or town.

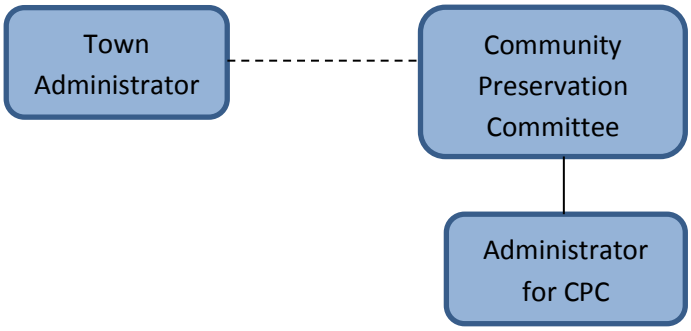
Recreational Land - Land for active or passive recreational use including but not limited to the use of land for community gardens, trails and non-commercial youth and adult sport, and the use of land as a park, playground or athletic field. Does not include horse or dog racing, or the use of land for a stadium, gymnasium or similar structure.

Community Housing - Housing for low and moderate income individuals and families, including low or moderate income seniors. Moderate income is less than 100% and low income is less than 80% of U.S. HUD Area Wide Median Income.

All Community Preservation Act funding requests require the recommendation of the project by the CPC to Town Meeting, and a majority vote of Town Meeting.

TOWN OF OAK BLUFFS, MASSACHUSETTS
COMMUNITY PRESERVATION SPECIAL REVENUE FUND

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Position	FY 2017	FY 2018	FY 2019	Change
Administrator for CPC	1	1	1	-
Department FTE's	1	1	1	-

PROGRAMS AND SERVICES

CPC & ADMINISTRATION

- General department administrative activities;
- Procurement and contractor oversight;
- Posting meetings and agendas
- Evaluate proposals for projects
- Maintaining CPC records

FOCUS AREA: COMMUNITY HOUSING

- Acquire, create, preserve, and support community housing, the rehabilitation or restoration of community housing (with community housing defined as low and moderate income housing for individual and families including low or moderate income senior housing.)

FOCUS AREA: OPEN SPACE/RECREATION

- Protect/maintain agricultural land;
- Protect/maintain grasslands, fields, and forests;
- Protect ocean, river, stream, lake, and pond frontage;
- Protect beaches, dunes, and other coastal lands,
- Protect scenic vistas;
- Protect/preserve wildlife or nature preserves or for recreational use.

FOCUS AREA: HISTORIC PRESERVATION

- Protect building, structure, vessel, real property, documents, or artifacts that are listed on State Register of Historic Places
- Protect building, structure, vessel, real property, documents, or artifacts that are determined by local Historic Commission to be significant

TOWN OF OAK BLUFFS, MASSACHUSETTS
COMMUNITY PRESERVATION SPECIAL REVENUE FUND

FY20 GOALS AND OBJECTIVES

	1.	Evaluate proposals and offer recommendations for the creation and preservation of open space, historical properties, and community housing to help preserve the Town heritage, provide for its families, and protect its future.
	2.	Monitor and ensure completion of projects approved by CPC and Town Meeting

PERFORMANCE MEASURES

Obj.	Performance Measure	FY18	FY19	FY20 Target
2	FY16 and earlier projects still in progress	16	10	5
2	FY17 projects still in progress	10	8	4
2	FY18 projects still in progress	9	7	4
2	FY19 projects approved	NA	8	4

OTHER ACCOMPLISHMENTS

- Supported the complete restoration of Niantic Park
- Funded creation of a trails system at the Sailing Camp park
- Supported restoration work on Cottagers Corner and East Chop Lighthouse
- Continued support of Oak Bluffs affordable housing through the Rental Assistance Program and the PALS loan program
- Appropriated $100,000 to Island Housing Trust in support of the construction of 20 rental apartments
- Funded the restoration of the boat launch landing at the Oak Bluffs Harbor

BUDGETS

The Town is required to estimate annual CPA revenues, the required reservations of revenues (set-asides) and appropriate funds for approved projects. Any unspent proceeds accumulate and may either be further designated for a particular purpose, used to establish a "Budgeted Reserve," or accumulate as Undesignated Fund Balance and become available for appropriation by a future Town Meeting. As with all budgeted funds, the Town must present a balanced budget whereby all appropriations are funded by anestimated revenue, or other available funds. The following table presents the projected FY 2020 budget and the prior three fiscal years budgets. Amounts appropriated carry-over from year-to-year unless further action is taken.

Estimated Revenues	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Estimated Property Tax Surcharge	$ 525,000	$ 500,000	$ 500,000	$644,000
Estimated State Match	139,980	127,700	127,700	127,666
Total Estimated Revenues	679,980	627,700	627,700	771,666
Fund Reserves voted for Appropriation	1,087,810	693,815	752,813	1,039,102
Total revenues and available funds	1,762,790	1,321,515	1,380,374	1,810,768

TOWN OF OAK BLUFFS, MASSACHUSETTS
COMMUNITY PRESERVATION SPECIAL REVENUE FUND

Appropriations and Set Asides				
5% Administrative Budget	33,749	31,385	31,385	38,583
Designated for Open Space	67,498	62,770	62,770	77,167
Designated for Historic Preservation	67,498	62,770	62,770	77,167
Designated for Affordable Housing	67,498	162,770	62,770	77,167
Budgeted Reserve	438,737	308,005	408,005	501,582
Total Set Asides	674,980	627,700	627,700	771,666
Projects, Requisitions, Debt Service	1,087,810	693,815	752,674	1,039,102
Total Appropriations & Set Asides	$ 1,762,790	$ 1,321,515	$ 1,380,374	$ 1,810,768

See the Appendices for the Town Meeting Warrant containing the specific warrant articles, which indicate the specific projects submitted for authorization.

SIGNIFICANT BUDGET CHANGES & INITIATIVES

- No significant budgetary changes for FY20

SECTION 5

SUPPLEMENTAL & CAPITAL BUDGETS

SUPPLEMENTAL AND CAPITAL ARTICLES

In addition to the annual operating budget article (presented in the departmental summaries), Town Meeting also considers, votes and authorizes additional funding articles that were placed on the Town Meeting Warrant. These articles typically consist of capital items identified in the Town's Capital Plan (See Section 5), funding for one-time supplements to operating budgets for a non-recurring need, or for supplemental programs. These articles are typically funded from available funds, such as Free Cash, the Ambulance Revolving Fund, or other available funds. Although these additional articles are not considered part of the "operating budget," which is voted as a stand-alone article on its own, the funding provided by these authorizations are part of the Town's General Fund and its overall budget for the fiscal year. Amounts appropriated for articles that are outside of the operating budget article remain available for spending until the purpose of the article is completed and, unlike operating budget authorizations that close at the end of the fiscal year, any unspent article balance at the end of the fiscal year carries over to the next fiscal year.

Supplemental and Capital articles are typically generated by evaluation of the Town's Capital Program Committee, which annually undertakes a review of all requests for capital needs. This annual process informs and updates the Town's Five Year Capital Plan, which is incorporated into the budget planning process.

The following table summarizes the purposes for which capital and supplemental articles were authorized by Town Meeting:

Article Categories	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
Repairs & Maintenance	$ 65,000	$ 52,000	$ 105,000	$205,000
Departmental Equipment & Vehicles	433,402	239,200	318,000	161,500
Infrastructure	47,600	210,000	23,667	94,518
Administrative/Departmental Programs	38,189	252,269	50,000	267,606
Funding of Reserves				
OPEB		100,000		
Stabilization Fund		550,000		250,000
Total supplemental & capital articles	$ 584,191	$ 1,403,469	$ 496,667	$ 978,624

In addition to the articles noted above that are funded from currently available funds. Town Meeting may also consider, vote and authorize spending for capital purposes which is funded through the issuance of bonds. These projects have typically been identified and planned throughout the Town's capital planning process as indicated by the capital plan. These authorizations are accounted for in the Town's Capital Projects Fund, and are not part of the Town's operating/General Fund budget. However, the debt service on the final amounts bonded for each of the projects will become part of the operating budget in the future once the bond is issued and the related debt service schedule established. The borrowing authorizations for the current and each of the last three fiscal years are presented below for informational purposes.

	BONDING/BORROWING AUTHORIZED			
Project	**FY 2017**	**FY 2018**	**FY 2019**	**FY 2020**
Estuaries Restoration	$ -	$ -	$ -	$ -
Design/Engineer OB School Renovation	50,000			
Oak Bluffs Harbor Electrical Repairs		80,000		
New Town Hall		9,880,753		
Final Design OB School Renovation			350,000	
Harbormaster Office Renovation			250,000	
OB School Renovation and Roof Replacement				7,790,270
Total bond/borrowing authorizations	$ 50,000	$ 9,960,753	$ 600,000	$ 7,790,270

* See the Appendices for the Town Meeting Warrant indicating the current year warrant articles and explanations.

CAPITAL IMPROVEMENT PLAN – 2017-2022

TOWN OF OAK BLUFFS

Post Office Box 1327 · Oak Bluffs, MA 02557
Telephone 508-693-3554 · Fax 508-696-7736

Board of Selectmen

Gail M. Barmakian, *Chairman*
Jason Balboni
Gregory A. Coogan
Brian C. Packish
Michael J. Santoro

Robert L. Whritenour, Jr.
Town Administrator

DATE: September 5, 2018

TO: All Department Heads

FROM: Robert Whritenour, Town Administrator

RE: **FY 2020 CAPITAL IMPROVEMENT PROGRAM - PREPARATION OF CAPITAL REQUESTS**

Now that September is finally here and the fishing derby is about to start, for us it's the Capital Improvement Program season to chart out all of our capital needs over the next several years. Our annual goal is to get this update accomplished before we move into next year's operating budget process. Attached please find the following materials necessary for the preparation of your Capital Improvement Program requests for fiscal year 2020, along with an update of the plan for the ensuing five-year period from fiscal year 2021 through fiscal year 2025:

1. A copy of the Town's Capital Planning Policy
2. The project summary spreadsheet showing all projects currently in the plan
3. Project Request Forms (3)
4. Capital Improvement Program Summary Form

As in previous years, we will be updating our plan to reflect any capital items that you feel will be needed ***over the next six years***. This requires evaluating and updating the existing projects contained in last year's plan as well as identifying any new projects which should be added to the plan. I think that everyone understands by now that the Capital Improvement planning process is critical to the financial health of our Town. Just as we work hard on the annual budget process to fund direct services, the capital planning process allows us to keep up the condition of our buildings, vehicles and equipment that enable us to perform these services. The two budgets go hand in hand to enable each Department to be as effective as possible. It has been proven over and over that the lack of a sound capital plan leads to a deterioration of the quality and condition of our capital resources, and ultimately to financial problems from an overwhelming backlog of capital needs. Here in Oak Bluffs you have done a great job in highlighting our needs to give us adequate time to prepare and accomplish many of our most-needed projects. Please keep up the strong attention to your capital needs to enable the Town to fully anticipate what needs to be done to keep our infrastructure up to date.

This year I'm asking Department Heads to take special care to analyze your needs and communicate them strongly. We are in somewhat of a transitional year in that we have new members and new leadership on the Capital Program Committee, through which you will have to go the extra mile to make sure they fully understand your needs. Additionally, we have a new budget presentation document that conforms to the Government Finance Officer's Association's (GFOA) criteria for a distinguished budget presentation. This document elevates the CIP into a major part of our budget presentation and links both capital and operating spending to Town-wide and Departmental goals and priorities. The goal here is to think strategically and to develop a capital and operating spending programs that can be directly linked to your stated service goals.

Last year Departments did a great job of giving the Capital Program Committee detailed reports on the progress and status of all of the projects previously approved under the plan. This is a great practice to keep up, and it greatly helps to generate positive support for your projects, so if you have been funded in the past, please provide a status report for each project including completion dates and total amounts spent vs. budget.

Please note that your CIP Project Requests and Summary Sheets are due back to me on Friday September 28, 2018. If you have any special circumstances that will prevent you from meeting this date, please let me know and I will work with you.

Please remember that you must submit a capital request for *all* capital outlays, even those, which were approved under last year's program, but still require funding. A "capital outlay" is the acquisition of land or any purchase of $10,000 or more for anything, which has a useful life of at least three years. A separate Project Request Form is required for each capital outlay, and a single Summary Form is required to list all projects requested. As an example, if you are requesting three separate capital outlays, you should submit three individual Project Request Forms and one single Summary Form. please spend an adequate amount of time researching and preparing your Project Request Forms. Please also try to provide as complete a justification of each individual project as possible. Attach additional explanatory material to the Project Request Form as necessary to help the Capital Program Committee better understand your request.

As always, I invite you to see me any time for assistance or to review budget issues and concerns. Please, also, try to be as complete as possible and do not leave out projects which you feel will be required for the Town. It is very important our decisions are based on an understanding of *all* of the Town's needs.

Thank you in advance for your hard work and commitment to the capital planning process. Making a good case for our needs is a critical step to keeping up our strong progress. I look forward to working with all of you on the CIP.

cc: Selectmen
Finance Committee
Capital Program Committee

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2019-2024 REQUESTS

		Prior	Budget	Proposed					Funds Req'd
		Appropriation	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**After 2024**
1. PROPOSED PROJECTS									
	1. Assessing								
	Replace Vehicle	$10,000							
	2. Building Maintenance								
	Replace Library Carpet	$30,000							
	Police Renovations		$25,000						
	Library Exterior Painting		$30,000						
	Harbor Bathhouse		$30,000						
	Police Exterior Painting			$30,000					
	COA Exterior Paint			$30,000					
	3. Council On Aging								
	Replace COA Van		$30,000						
	4. Fire-EMS Department								
	Refurbish Rescue	$68,000							
	Purchase Turnout Gearand Scott Packs	$85,000							
	Rad-57 CO Mon	$4,200							
	Auto CPR System		$17,500						
	Replace Radio System		$100,000				$100,000		
	Replace Fire Hose		$30,000				$40,000		
	New Engine for Rescue Boat		$15,500						
	New Intercept Vehicle			$52,000					
	Recondition Fire Truck			$390,000					
	Purchase New Ambulance				$275,000				
	Fire Rehab Unit					$75,000			
	Rep[lace Turnout Gear					$125,000			
	Purchase Scott Air Packs						$185,000		
	Replace Fire Truck							$750,000	

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2019-2024 REQUESTS

	Prior Appropriation	Budget FY 2019	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funds Req'd After 2024
5. Highway Department								
	$138,000	$35,000						
Replace Front End Loader	$50,000							
Replace Tractor (over 20 yrs old)	$20,000							
Replace Diesel Tank	$86,000	$43,000	$43,000	$43,000				
Replace Street Sweeper		$43,000	$43,000		$45,000	$55,000		
Replace Pickup Trucks (2)		$40,000						
Replace Wood Chipper		$12,000						
Replace Mower for Cemetery				$12,000				
Replace Loader Tires					$70,000	$80,000		
Replace Small Dump Truck (2)					$100,000	$125,000		
Replace Full Size Dump Truck							$125,000	
Replace Rubbish Truck								
6. Information Technology								
	$13,500	$13,500						
Conference Rooms		$19,000	$19,000	$19,000	$19,000	$19,000	$19,000	$76,000
Municipal Fiber Network Upgrade								
7. Marina								
	$80,000	$45,000						
Electricity Repairs		$100,000						
Expand Harbormaster Office			$75,000					
East Chop Landing Wall			$30,000					
Harbor Jetty Extension Design				$1,500,000				
Harbor Jetty Extension Construction								
8. Parks Department								
		$30,000						
Replace Bayview Stairs		$27,620						
Jet Ski and Rescue Board								

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2019-2024 REQUESTS

	Prior Appropriation	Budget FY 2019	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funds Req'd After 2024
9. Police Department								
		$45,000						
Replace 2012 Suoervisor Vehicle			$42,000					
Replace 2012 Unmarked Cruiser Lt.				$140,000				
Replace 2016 Marked Cruisers				$42,000				
Replace 2015 Unmarked Cruiser (1)					$42,000			
Replace Unmarked Cruiser (1)					$19,000			
Replace Body Armor								
10. Sailing Camp								
	$25,000							
Cottage Repairs		$25,000						
Sailing Camp Electrical Repairs				$50,000				
Sailing Camp Renovate Lower Level								
11. School Department								
	$50,000	$2,500,000						
Roof Replacement		$1,500,000						
HVAC System Replacement		$68,000						
Security System		$40,000						
Intercom		$150,000						
Fire Alarm			$36,000					
Telecommunications				$90,000				
Replace Carpets					$30,000			
Exterior Painting						$100,000		
Boiler Replacement								
12. Selectmen								
	$335,500							
Town Hall Architectural Study	$9,880,753	$30,000	$30,000	$790,400	$775,580	$760,760	$745,940	$9,919,520
Town Hall Construction								

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2019-2024 REQUESTS

	Prior Appropriation	Budget FY 2019	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funds Req'd After 2024
13. Shellfish Department								
	$680,000	$1,000,000						
Farm Pond Restoration	$12,000							
Winterize Work Shed		$28,500						
Replace Skiff			$20,000					
Remote Water Quality Monitors				$10,000				
Replace Outboard Motor								
14. Wastewater Department								
	$350,000							
Targeted Wastewater Mgt. Plan								
Plant Optimization Study and Design	$20,000							
Ocean Park Repair	$100,000	$40,000						
Infiltration and Inflow Study/Fiscal Sustainability Plan		$150,000						
Hazard Mitigation Design (Dukes PS)		$1,000,000						
TWMP Design			$25,000,000					
Wastewater Planning Implementation Construction			$1,500,000					
Hazard Mitigation Construction (Duke's Pump Station)			$300,000					
Ocean Park Rehabilitation					$5,000,000		$5,000,000	
Wastewater Planning for Future Expansion of Identified Areas								
15. Natural Resources Infrastructure								
	$6,100,000							
North Bluff Seawall and Boardwalk		$6,000,000						

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2019-2024 REQUESTS

	N Bluff to Inkwell Beach Nourish and Groins		$500,000						
	Beach Drainage		$10,000,000						
	East Chop Bluff Stabilization								
TOTAL		$18,137,953	$23,762,620	$27,640,000	$2,971,400	$6,300,580	$1,464,760	$6,639,940	$9,995,520
		Prior	Budget	Proposed					**Funds Req'd**
		Appropriation	**FY 2019**	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**After 2024**
2. SOURCES OF FUNDS									
		$157,200	$208,000	$484,000	$457,000	$261,000	$325,000	$750,000	$0
	Ambulance Reserve Fund	$384,500	$419,620	$221,000	$224,000	$264,000	$379,000	$144,000	$76,000
	Available Funds	$10,266,253	$5,288,000	$25,330,000	$790,400	$5,775,580	$760,760	$5,745,940	$9,919,520
	Bonded Debt - Excluded from Prop 2 1/2								
	Bonded Debt - Not Excluded from Prop 2 1/2								
	Bonded Debt - Revenue Based	$80,000	$145,000	$105,000	$0	$0	$0	$0	$0
	Waterways Fund								
	Community Preservation Funds	$0	$12,000	$0	$0	$0	$0	$0	$0
	Cemetery Reserve	$470,000	$40,000	$0	$0	$0	$0	$0	$0
	Wastewater Enterprise	$6,780,000	$17,650,000	$1,500,000	$1,500,000	$0	$0	$0	$0
	State and Federal Grants								
TOTAL		$18,137,953	$23,762,620	$27,640,000	$2,971,400	$6,300,580	$1,464,760	$6,639,940	$9,995,520

Town of Oak Bluffs, Massachusetts

Capital Improvement Plan

Fiscal Years 2017 through 2022

January 4, 2017

Capital Program Committee of the
Town of Oak Bluffs

Bill McGrath, Chairman
Robert Fehl, Vice-Chair
John Newsom
Maura McGroarty,
William Vrooman

Robert L. Whritenour, Jr.,
Town Administrator

Town of Oak Bluffs
Capital Improvement Plan
FY 2017-2022

I. Introduction

The Capital Program Committee hereby submits the Capital Improvement Plan for the Town of Oak Bluffs for the period from Fiscal Year 2017 through Fiscal Year 2022. In preparing this financial planning document, the Committee recognizes the strong contributions made by the Department Heads in analyzing the capital needs in support of the Town services they provide, and in presenting detailed information to be evaluated by the Committee. The Committee also appreciates the strong efforts of the Town Administrator in synthesizing all the relevant data into the development of a long-term vision for our community. With this team approach, the Committee has been better able to evaluate the needs of our community and to formulate recommendations that are both necessary and practical for meeting the future needs of our Town.

The Town of Oak Bluffs has adopted a Capital Planning Bylaw which creates a Capital Program Committee responsible for working in conjunction with the Town Administrator, the Finance Committee, and the Board of Selectmen to prepare an annual Capital Improvement Plan (CIP). Each year the Committee works to update the CIP which includes an annual Capital Budget for the ensuing fiscal year, along with a five-year plan including cost estimates for all capital projects proposed. Pursuant to the bylaw, the Town has also developed written debt policies and Capital Improvement Budget Policies to assist the Town in carrying out the capital planning process.

The plan encompasses all proposed capital improvements, defined generally as improvements to facilities or equipment more than $10,000 in cost which have an expected life of more than three years. This $10,000 threshold may include maintenance to buildings and structures, as well as combinations of equipment purchases for a project that, when taken in aggregate, exceeds the $10,000 threshold. Based on the success of the Town's capital planning process, the Committee routinely assists mostly smaller departments in planning and implementing important projects which while may cost less than $10,000 are not appropriate for the operating budget. A good example of this type assistance occurred with the fiscal year 2016 purchase of new voting booths. While the cost of the voting booths was less than $10,000, the purchase would have doubled the Town Clerk's expense account for one year. In this case, using the CIP helped to stabilize the operating budget process and avoid a spike for this small Department. In this way, we recognize one of the powerful benefits of capital planning of smoothing out the budgeting process to avoid budgetary spikes whether for debt or operations.

However, it should be noted that extensive planning and discussion is ongoing to develop a program to include both routine maintenance and smaller or recurring equipment purchases into operating budgets in larger departments or whenever such costs may be ongoing enough to support like amounts over multiple years. While the Town has emerged from a deep recession over the past several years, our Capital Program has provided much-needed assistance in

catching up with deferred maintenance in critical areas. Moving forward, departments are encouraged and required to include maintenance and repair of facilities and equipment in their operating budget to strongly differentiate these needs from capital projects to the extent possible. One of the roles of the Capital Program Committee is to assist Departments with better planning and to enhance communications among Town leaders regarding capital needs and their relationship with town budgets. In many cases this involves planning capital projects such as working with the Department to plan for major vehicle acquisition like highway loaders or sweeper trucks, then funding the vehicles through lease programs contained within the Departmental operating budget. In this way, the Town benefits from communication and advanced planning as well as by establishing operating budgets that recognize and incorporate the ongoing costs of vehicles to support operations.

As in previous years, the recommended Capital Improvement Plan (CIP) presents a one-year Capital Budget, in this case Fiscal Year 2017, supported by a five-year plan, for a total planning period of six-years. In addition to an analysis of our capital needs for the upcoming six-year period, the CIP provides an analysis of all the Town's existing and proposed debt service through fiscal year 2040. Certain recommendations in the plan regarding long-term debt service are based on the overall structure of the Town's existing and proposed debt. This longer-term analysis allows the Town to plan and manage its debt service to maintain levels of debt that are stable and affordable. Because of this planning, the CIP recommends consistent annual debt targets that are not greater than 12% of total annual operating revenue, and will not cause spikes in the Town's tax rate.

II. The Town's Capital Needs

Oak Bluffs' capital needs are greater than what may be expected for a small New England town. As an historic, ocean-front resort community the Town faces many pressures on a larger scale than towns our size. With much of our infrastructure aging, there is pressure to maintain older roads and buildings and to modernize and replace existing facilities when needed. Examples here include the Fire Station and Town Hall, neither of which could fulfill their intended uses and require complete replacement. Even newer structures such as the Oak Bluffs School are approaching twenty years old and require roof and HVAC renovations. The influx of seasonal residents and visitors as well as a changing demographic create more pressure on Town services and facilities, for example, requiring more public safety manpower, equipment and vehicles to service the community on a year-round basis. As an island community, the protection of our natural resources and water quality is paramount, such as with enormously costly wastewater and coastal infrastructure projects.

Through several years of consistent planning, our capital requirements have become more predictable and stable, but require consistent attention to stay current each year. In recent years, the Town has dealt with the financial pressures associated with limited revenues from an economic recession, which resulted in an erosion of basic services and deferred infrastructure maintenance. The CIP has sought to prioritize the Town's annual capital needs across the entire organization and to apply resources thoughtfully to meet our most pressing needs.

Town Buildings

The planning process has shown that one of our largest immediate challenges is dealing with buildings and facilities which are not meeting or in danger of not meeting their intended purposes. The Fire Station was completely out of compliance with major requirements as a headquarters for an emergency medical response system. With the help of the CIP this facility was programmed and replaced in 2016, coinciding with declining debt service. Similarly, the former Oak Bluffs School/Town Hall can no longer meet our needs as the center of Town services, and it has been determined that its condition makes it costlier to renovate than replace. This project also is recommended to be timed in conjunction with declining debt to be completed within the Town's debt services policy. The Oak Bluffs School is also recommended in the CIP for roof and HVAC attention within this same framework, with additional funding assistance from the Massachusetts School Building Authority. At the same time the Town has assessed needs and is conducting maintenance to other Town Buildings through the operating budget and through the CIP to get the most value from all Town facilities, and hopefully to reduce the need for more serious capital renovations.

Wastewater

With our building needs primarily stabilized the next major costs to the Town will be involved with modernizing and expanding the Town's wastewater treatment system to help reduce nitrogen loading in our ponds and coastal waterways. The CIP recommends the implementation this year of the development of a Targeted Waste Water Management Plan to develop the technical data necessary to plan the next phase of expansion of the Town's wastewater treatment capacity. While the CIP contains cost estimates and an aggressive timetable for these improvements, the true scope and costs associated with this expansion will be determined through this one to two-year study period. Additional recommended projects support the Wastewater Commissioners in analyzing and improving the performance of our current wastewater treatment system, as well as eliminating the risk of flooding of key pump stations and facilities. Funding for these important projects will necessarily need to be apportioned between the Wastewater Enterprise Fund financed by system users and the Town's Tax base, financed by all property owners, and this apportionment will be a key part of the planning process that will start this year.

It is worth emphasizing that a key strength of the CIP is that it analyzes the structure of the Town's debt and recommends establishing a reasonable debt service ceiling to manage our debt levels in a way that helps to stabilize the Town's tax rate while meeting our major capital needs. The recommended debt level of 10-12% of the operating budget is a reasonable debt ceiling for a community of Oak Bluffs' size. For a baseline figure, total debt service payments were approximately $3.35 million in fiscal year 2012, and slightly less than that, at $3.18 million in fiscal year 2013. Throughout the 6-year plan horizon of the plan, the Town seeks to establish an ongoing debt level of $3 million or less. This involves the timing of new debt to be adopted only as existing debt is retired to keep an even level of debt. In this way, the plan recommends bonds for new projects to coincide with the retirement of other debts so that the new debt payments will have minimal impact on our current tax rate. Built into the plan is the further reduction of debt levels over the next five years to allow for an expected wastewater expansion

project while still maintaining the same or a lower debt burden for the Town. It is important to note that a danger exists in delaying projects, and that if the Town's existing debt service level dips too far, new projects can cause spikes in the tax rate. The plan seeks to accomplish needed projects within planned debt service guidelines to keep the Town's debt levels stable. As the Town is currently at its Proposition 2 ½ levy limit, each new debt project will require a debt exclusion approval by voters. For this reason, all future debt has been planned to minimize or eliminate its impact on the overall tax rate.

Vehicles

Public Safety

The Committee has also spent extensive effort maintaining our rolling stock of vehicles and equipment that supports Town operations. While individual vehicles may have a lower cost than some of the larger projects, taken together all Town vehicles represent a significant investment and expense to the Town. Any analysis of Town vehicles starts with public safety needs of Police, Fire and EMS. Under Chapter 88 of the Acts of 2008, the Town has created an important resource for funding the purchase and equipping of public safety vehicles and equipment. Through this law, the revenue from the provision of ambulance services is set aside in a reserve fund to cover the cost of providing the service as well as the purchase of vehicles and equipment. Because Oak Bluffs operates a regional ambulance service that generates revenues from off-island transports, revenues collected from the service appear to be adequate to meet not only the costs of operating the regional service, but also the vehicle and equipment needs of our Fire/EMS Department and Police Department. At a time when Towns across the Commonwealth are struggling with funding public safety equipment, Oak Bluffs has a distinct advantage with its operation of a regional service in conjunction with the local hospital that provides targeted revenues to meet these needs.

With that advantage, there are major challenges. Having a reserve fund sufficient to meet equipment and vehicle needs includes an ongoing responsibility for transparency and accountability to use these funds wisely. We need to ensure that our emergency services are supported by the necessary vehicles and equipment, but only the equipment necessary. We also need to ensure that we get the maximum value from every vehicle and piece of equipment. Prior investment from the reserve fund was often done on an annual basis, and although our needs were met, there were times when questions arose as to both the need and timing of individual purchases. To improve this system, the Capital Program Committee engaged each of our public safety Chiefs and our Town Administrator in the overall planning process to make a longer-term analysis of our public safety needs, and to plan investments from the reserve fund in a predictable way that can be thoroughly evaluated before any appropriations are made. The result is a detailed six-year program for public safety vehicles and equipment proposed to be funded from the ambulance reserve fund. In addition to expenditures proposed for the current year, we have evaluated needs for the ensuing five years, and have balanced our expenses over the years for continuity and stability. Every year we will evaluate and update the plan to provide the best value to the Town. During the annual evaluation, decisions can be made not only for the current

year, but also for future years, including investigating ways to increase the useful life of public safety vehicles whenever possible.

Highway

The one area we are not as fortunate is the planning for Highway Department vehicles where we have great needs, but we do not have a dedicated funding source. Often in the past these vehicles were dragged into the operating budget for major purchase where they competed for funding with basic service needs and manpower. Thus, these necessary purchases were often delayed, which drives up maintenance costs and limits our ability to conduct work. Without the necessary equipment and vehicles, more highway work must be contracted out, and the cost to the Town for basic services is increased. The Committee has strived over the past several years to achieve a balance between work that may be accomplished by Town personnel and what must be contracted, and is attempting to meet our equipment needs for this purpose. At present, many replacements have been delayed, and the challenge is not to add equipment, but to just keep the current rolling stock in working order. This is where the communication and coordination between the Committee, financial leaders and the Department have created additional value for the Town. Through the CIP the Department has been successful in communicating major equipment needs over a multi-year period, and using municipal lease to own financing, the Town has been able to take advantage of very low interest rates to spread out payments for major equipment such as dump trucks, a loader and street sweeper that can be contained in the operation budget. As the leases are paid off, the Town owns the equipment and can finance other required equipment through the lease payment line item in the operating budget. This is an example of how capital planning works hand in hand with budgeting to create the best value for the Town. Future years of the plan will require constant diligence to isolate the most pressing needs and best timing for major vehicle and equipment lease/purchase.

Administrative Vehicles

In addition to Public Safety and Highway, there are a small number of miscellaneous vehicles that serve the administrative needs of the Town, including Board of Health, Building, Assessors, Council on Aging and Town Administrator. These are ordinarily the "forgotten cars" in that they have typically been older vehicles in poor condition that have been kept on the road year after year to avoid the cost of replacement. Typically, they were between ten and twenty years old, often recycled police vehicles. Between the rising costs of maintenance and the lack of efficiency, especially when using a former police cruiser with a V-8 engine for administrative use, these vehicles represented a hidden cost to the Town. When the Capital Program Committee finally recommended the replacement of one of the worst of these vehicles in the Assessing Department, the Department Head conducted some research and developed an idea that proved to be a home run for the Town. Applying for a formerly little-known grant program from the Commonwealth of Massachusetts called the Electric Vehicle Incentive Program (EVIP) enabled the Town to use State funds to convert four of its most used administrative vehicles to zero-emissions electric vehicles. The program even paid for the charging stations. The grant subsidy was combined with a subsidy from the Nissan Corporation, a result of a federal incentive to lower the annual cost of these vehicles. For the Town, we got four zero-emission cars, each with a sticker price of nearly $30,000 at a cost of $318 per vehicle per year, saving thousands of

dollars in annual fuel and maintenance. These became the first municipal zero-emissions vehicles on Martha's Vineyard, and help to illustrate the positive interaction between the capital planning and Departmental budgeting process that gives more time to study and develop strategies for meeting our capital needs.

III. Financing Program

The Town's Stabilization Fund is currently very limited, and the Town has adopted a policy to establish this Fund at a minimum of five percent of the annual budget. Because the Town has not yet met this goal, the CIP does not recommend the use of any Stabilization Funds throughout this planning period. Rather, it is hoped that the Town will reach its Stabilization Fund goals, which will allow excess funds over the targeted minimum amounts for these funds to be used for future capital spending if necessary.

The CIP recommendations include the following sources of funding to meet the obligations of the Plan:

Ambulance Reserve Fund- This fund is governed by the provisions of Mass General Laws Chapter 88 of the Acts of 2008, which sets forth a fund into which the revenues from the provision of ambulance services in Oak Bluffs are deposited for the express purposes of providing ambulance services, for purchasing and equipping public safety vehicles and for purchasing public safety equipment. As previously stated, the Capital Program Committee has approved a six-year program for all such expenditures from the fund to facilitate planning in the management of public safety vehicles and equipment. The Committee will continue to analyze the replacement schedules for vehicles and proposed vehicle purchases every year. Conclusions will be included in an updated six-year plan that ensures that good planning is in effect, that all vehicles and equipment are truly needed, and that the Town gets the most value and savings from its expenditures.

Available Funds- This includes the use of available Free Cash not required to meet the Town's minimum reserve policies as well as non-committed Town budget funds that are used to meet expenses for Highway Department vehicles and miscellaneous projects and equipment that are too small to be appropriate for debt funding, and do not qualify for any other existing funding sources. In addition to Highway vehicles and equipment, available funding covers projects such as building maintenance, Information Technology needs and Shellfish capital expenses in the current plan. With small Town reserves and very tight budgets, the Committee will continue to research available funds for projects in the outlying years. Available funds fluctuate from year to year, and are not fixed until the budget is prepared for each individual year. For this reason, the Committee can plan and prioritize the use of these funds for year one only. Each year the plan will be updated to fix the exact amount of available funds and to locate alternative funding sources if necessary. The Committee will continue to explore a dedicated source of funds to meet the Town's Capital needs and will present a coordinated funding program to provide a greater sense of financial stability for the Town.

Debt Service-The Capital Improvement Plan includes a detailed analysis of all outstanding debt payments due for the life of each loan, well beyond the capital planning period. Debt is recommended for financing a project only when the useful life of the project is longer than the life of the loan. New debt has also been recommended only when the Town's existing debt payments have declined to the point where new debt may be added without increasing the Town's tax rate. In this way, the plan seeks to prioritize and to fund major capital projects within the community's ability to pay. Included in this report is an analysis of our existing debt payments, along with all proposed new debt payments and the total annual payments due.

Three types of debt are contemplated in the program. The first is debt payments that are not exempted from the provisions of Proposition 2 ½. This debt is paid from existing funds in the Town's budget, and is reserved primarily for smaller projects which are too large to pay cash, but may be paid back from the operating budget over a ten-year period or less. It is anticipated that the funds used to pay this type of debt will be shifted to ongoing maintenance activities when these loans are retired.

The second type of debt is debt that is excluded from the provisions of Proposition 2 ½. This represents larger building projects that are timed to coincide with the retirement of other excluded projects that are being paid off. As one excluded project is paid off, a new excluded project may take its place while keeping the total debt payments of the Town at or below the targeted amount. When each excluded project is paid off, the exclusion no longer applies and is extinguished. In this CIP, new excluded debt is proposed for the Town Hall, School Renovations and Wastewater Improvements.

The third type of debt proposed is based on revenue collections. In this case 100% of the debt service for a project is covered by the revenue expected to be derived from the project, and the project has no negative impact on the tax rate. Debt for the installation of a Harbor Fueling Facility is currently being 100% covered by the revenue from the sale of fuel, and the bonds will be repaid in Fiscal Year 2018 with revenues continuing to accrue for the Town for many years to come.

Waterways Fund-Fees collected from moorings are deposited into the waterways account, which is routinely used for smaller harbor-related projects and maintenance. Waterways funds are being used in the CIP to cover engineering costs for the harbor jetty improvement project and for emergency repairs to the Harbor bulkhead.

Community Preservation-Recent changes in legislation have made Community Preservation funds eligible to be used for maintenance and improvements to public parks and recreation areas, even if those areas were not purchased with Community Preservation funds. As an example, Community Preservation funds have been used for repairs and maintenance to Niantic Park. The Capital Program Committee will be working with Town Departments to help identify projects which may qualify for Community Preservation Act funds and for consideration of the Community Preservation Committee, which conducts an annual recommendation process.

State and Federal Grants-The Capital Improvement Committee is working closely with Town Departments to advocate an aggressive stance toward attracting State and Federal grant funding

for any eligible project. A six-year planning period will give Town Departments additional time for comprehensive research of available grant sources, and will enable more effective application planning. State and Federal grants are a critical part of the CIP, and they are, by far, the largest source of funding in the plan. State and Federal Grants are used for all the major natural resources infrastructure projects including the Fish Pier, Seawall and Boardwalk, as well as the project to stabilize the East Chop Bluff.

IV. Looking Forward

As a historic, seasonal resort community with a growing year-round population the Town of Oak Bluffs faces continuing challenges in organizing the resources needed to provide a high level of local services. Nowhere is this more apparent than in attempting to maintain an aging infrastructure in a period when local revenues are restricted. The Capital Program Committee recognizes these challenges and is extremely mindful of the need for our community to set priorities for the future envisioned by our residents. The Capital Improvement Plan presents a long-range view of financial planning that is required make the appropriate decisions each year to keep the Town on track toward its long-term vision. Voters are asked each year to approve the current year's expenditures, but are presented with the longer-term program from which to evaluate each individual project. The succeeding years of the program are not set in stone, but will be updated each year with specific projects recommended each year that are backed up by a full six-year plan. In this way, our planning system is designed to make current decisions each year with a weather eye on the challenges that are on the horizon.

In future years, the Town will benefit from efforts to even out our capital expenditures toward steady, long-term investment at predictable and affordable amounts that will keep our infrastructure intact. To preserve that long-term, steady investment, the Town will also need to match up revenue sources to provide long-term predictable support for our capital needs. We have learned that simply deferring projects not only makes needed repairs costlier, it can also have the impact of piling needed projects on top of each other to the point of crisis for a community. Through this financial planning the town will be in a better position to forecast and deal with our needs.

Town Of Oak Bluffs

CAPITAL IMPROVEMENT BUDGET POLICIES

- **The town will make all capital improvements in accordance with an adopted capital improvement program.**
- **The town will develop a multi-year plan for capital improvements and update it annually.**
- **The town will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by aging infrastructure, environmental needs or changes in demographics or in development patterns within the Town will be calculated and included in capital budget projections.**
- **The town will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.**
- **The town will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and priorities, and whose operating and maintenance costs have been included in operating budget forecasts.**
- **The town will maintain all its assets at a level adequate to protect the town's capital investment and to minimize future maintenance and replacement costs.**
- **The town, as part of its capital planning process, will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.**
- **The town will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Town Meeting for approval.**
- **The town will determine the least costly financing method for all new projects.**

Town of Oak Bluffs

DEBT POLICIES

- **The town will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.**
- **When the town finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.**
- **Total debt service for general obligation debt will not exceed twelve percent of total annual locally generated operating revenue.**
- **Total general-obligation debt will not exceed that provided in the state statues.**
- **Where possible, the town will use special assessment, revenues or other self-supporting bonds, instead of general obligation bonds.**
- **The town will not use long-term debt for current operations.**
- **The town will retire bond anticipation debt within six months after completion of the project.**
- **The town will maintain good communications with bond rating agencies about its financial condition. The town will follow a policy of full disclosure on every financial report and bond prospectus.**
- **To prevent debt service payments from competing with operating needs, the Town will seek to exempt all long-term general obligation bonds from the provisions of Proposition 2 ½.**

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2017-2022 REQUESTS

	Prior Appropriation	Budget FY 2017	Proposed FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Funds Req'd After 2022	
1. PROPOSED PROJECTS									
1. Assessing									
Replace Vehicle	$10,000								
2. Building Maintenance									
Replace Library Carpet	$30,000								
Replace Highway Boiler	$15,000								
Library Exterior Painting			$30,000						
Police Exterior Painting				$30,000					
COA Exterior Paint				$30,000					
3. Council On Aging									
Replace COA Van			$25,000						
4. Fire-EMS Department									
Computer Upgrade	$28,000								
Utility Vehicle -F250 w/plow	$55,000								
Emergency Management Supplies	$5,000								
Emergency Management Boat Maintenance	$10,500								
Refurbish Rescue		$68,000							AR
Purchase Turnout Gearand Scott Packs		$85,000							AR
Rad-57 CO Mon		$4,200							AR
Power Load Strecher			$25,000						
Replace Rescue Boat			$85,000						
New Intercept Vehicle			$52,000						
Auto CPR System			$16,500						
Replace Radio System			$80,000						
Recondition Fire Truck				$375,000					
Purchase New Ambulance				$275,000					
Fire Rehab Unit					$75,000				
Replace Fire Hose					$25,000				
Replace Fire Truck						$625,000			
Purchase Turnout Gear						$120,000			

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2017-2022 REQUESTS

	Prior Appropriation	Budget FY 2017	Proposed FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Funds Req'd After 2022	
5. Highway Department									
Replace Front End Loader	$105,000	$35,000	$35,000						1
Purchase Tractor		$50,000							2
Replace Diesel Tank		$20,000							1
Replace Street Sweeper	$43,000	$43,000	$43,000	$43,000	$43,000				1
Replace Pickup Trucks (2)	$83,000		$43,000	$43,000		$45,000			
Replace Wood Chipper			$30,000						
Replace Mower for Cemetery			$12,000						
Replace Small Dump Truck (2)						$70,000			
Replace Full Size Dump Truck	$92,000					$100,000			
Replace Rubbish Truck							$125,000		
6. Information Technology									
Web Site Development	$23,000								
Conference Rooms	$13,500	$13,500	$10,000						3
Municipal Fiber Network Upgrade			$25,000	$25,000	$25,000	$25,000	$25,000	$125,000	
Software Upgrades-Financial and Permitting	$37,000	$20,000	$10,000						1
7. Marina									
Electricity Repairs		$80,000							WW
Expand Harbormaster Office		$70,000							WW
East Chop Landing Wall			$30,000						WW
Harbor Jetty Extension Design			$30,000						
Harbor Jetty Extension Construction				$1,500,000					
8. Parks Department									
Replace Seaview Avenue Railing	$80,000								
Replace Beach Stairway-Samoset	$25,000								
Surf Rake	$45,000								
Replace Bayview Stairs			$30,000						
Pennacook Park Restoration		$93,000							CPC

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2017-2022 REQUESTS

	Prior Appropriation	Budget FY 2017	Proposed FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Funds Req'd After 2022	
9. Police Department									
Marked Cruiser Replacement (3) 2013	$120,000								
Replace Body Armor	$17,100								
Replace Motorcycles	$39,000								
Replace Gym Equipment		$10,000							3
Remodel Station		$50,000							3
Camera System		$12,000							AR
Replace Tactical Vests			$22,000						
Replace 2012 Cruiser			$45,000						
Replace Unmarked Cruiser Lt. 2012			$45,000						
Replace Marked Cruisers (2) 2016				$135,000					
Replace Unmarked Cruiser (1)				$45,000					
Replace Unmarked Cruiser (1)					$45,000				
Replace Motorcycles						$45,000			
Replace Body Armor						$18,000			
10. Sailing Camp									
Roof Repair	$50,000								
Sprinkler System			$20,000						
Cottage Repairs		$25,000							2
Renovate Lower Level					$25,000				
11. School Department									
Roof Replacement	$50,000	$600,000							BE
Replace Carpets			$100,000						
HVAC System Replacement				$600,000					
Intercom/Telephone/ Security					$150,000				
Elevator						$800,000			
Septic System							$500,000		
Exterior Painting					$30,000				
OB School Recreational Restoration		$74,750							CPC
12. Selectmen									
Town Hall Architectural Study	$335,500								
Town Hall Construction(est. $6,830,000)			$30,000	$30,000	$30,000	$660,400	$646,735	$7,161,690	
Bikeway Connection Design Project		$197,000						$2,240,448	CPC

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2017-2022 REQUESTS

	Prior Appropriation	Budget FY 2017	Proposed FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Funds Req'd After 2022	
13. Shellfish Department									
Farm Pond Restoration	$680,000								
Replace 4x4 Pickup Truck	$35,000								
Winterize Work Shed		$12,000							2
Replace Skiff			$18,000						
Remote Water Quality Monitors				$20,000					
Replace Outboard Motor					$15,000				
Coastal Bank Restoration Little Bridge		$7,400							CPC
Restore Lagoon Pond herring run		$3,175							CPC
14. Town Clerk									
Replace Voting Booths	$2,700								
15. Wastewater Department									
Lake Ave. Pump Station	$100,000								
Targeted Wastewater Mgt. Plan		$350,000							BE
Plant Optimization Study and Design		$400,000							BAN
Hazard Mitigation Design		$150,000							WE
Ocean Park Repair		$20,000							WE
Infiltration and Inflow Study		$150,000							WE
TWMP Design			$1,000,000						
Plant Optimization Construction			$4,000,000						
Hazard Mitigastion Design (Duke's Pump Station)			$1,500,000						
Ocean Park Rehab			$300,000						
Wastewater Treatment Plant Implementation				$20,000,000					
Wastewater Planning and Expansion of Identified Areas					$5,000,000	$5,000,000			
16. Natural Resources Infrastructure									
North Bluff Seawall and Boardwalk	$6,100,000								
N Bluff to Inkwell Beach Nourish and Groins			$6,000,000						
Beach Drainage				$500,000					
East Chop Bluff Stabilization				$10,000,000					
Jetty Beach Dune Preservation Project		$30,000							CPC
TOTAL	$8,229,300	$2,643,025	$13,691,500	$33,651,000	$5,463,000	$7,508,400	$1,296,735	$9,527,138	

TOWN OF OAK BLUFFS
CAPITAL IMPROVEMENT PROGRAM FY 2017-2022 REQUESTS

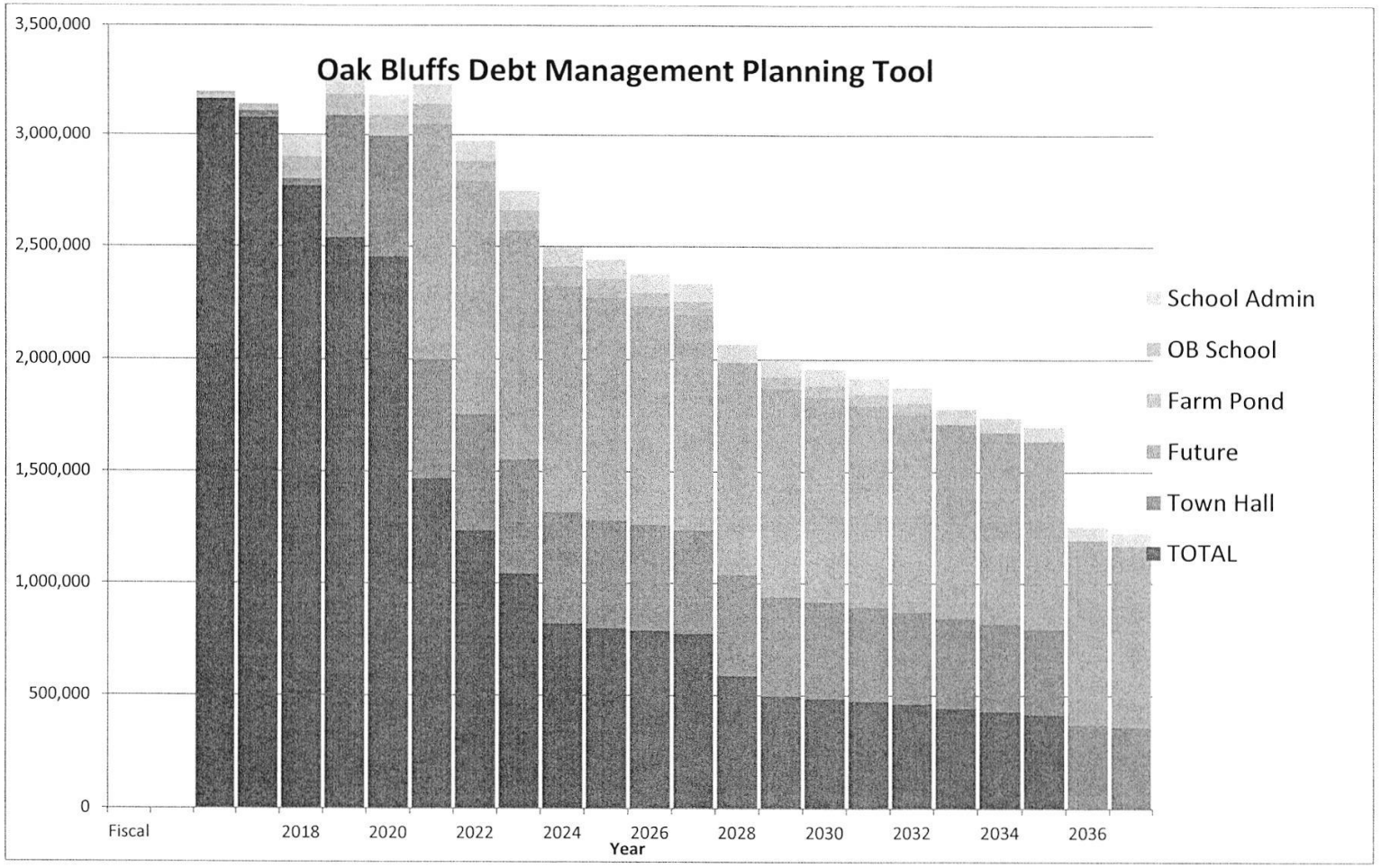
	Prior Appropriation	Budget FY 2017	Proposed FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Funds Req'd After 2022	ATM17
2. SOURCES OF FUNDS									
Ambulance Reserve Fund	$274,600	$229,200	$370,500	$830,000	$145,000	$808,000	$0	$0	161,200
Available Funds	$689,200	$336,500	$419,000	$191,000	$258,000	$240,000	$150,000	$125,000	303,500
Bonded Debt - Excluded from Prop 2 1/2	$385,500	$600,000	$5,330,000	$20,630,000	$5,030,000	$6,460,400	$1,146,735	$7,161,690	950,000
Bonded Debt - Not Excluded from Prop 2 1/2									
Bonded Debt - Revenue Based									
Waterways Fund	$0	$150,000	$60,000	$1,500,000	$0	$0	$0	$0	180,000
Community Preservation Funds		$405,325							
Cemetery Reserve	$0	$0	$12,000	$0	$0	$0	$0	$0	
Wastewater Enterprise	$100,000	$1,070,000	$0	$0	$0	$0	$0	$0	720,000
State and Federal Grants	$6,780,000	$0	$7,500,000	$10,500,000	$0	$0	$0	$0	
TOTAL	$8,229,300	$2,791,025	$13,691,500	$33,651,000	$5,433,000	$7,508,400	$1,296,735	$7,286,690	2,314,700

TOWN OF OAK BLUFFS
2017-2041
TOTAL TAX LEVY DEBT SERVICE EXISTING AND PROPOSED
Total All Declining Principal and Interest Payments

Existing Debt

Fiscal Year	TOTAL EXISTING	Town Hall	Future Wastewater	Farm Pond Match	OB School Improvements	School Admin	TOTAL PLANNED DEBT
2017	3,167,310			32,500			3,199,810
2018	3,080,183	30,000		31,750			3,141,933
2019	2,771,176	30,000		31,000	69,600	98,812	3,000,588
2020	2,540,999	549,900		30,250	68,160	96,777	3,286,086
2021	2,455,820	539,550		29,500	66,720	94,743	3,186,333
2022	1,470,084	529,200	1,050,000	28,750	65,280	92,709	3,236,023
2023	1,237,339	518,850	1,035,000	28,000	63,840	90,674	2,973,703
2024	1,044,156	508,500	1,020,000	27,250	62,400	88,640	2,750,946
2025	822,644	498,150	1,005,000	26,500	60,960	86,606	2,499,860
2026	801,931	482,800	990,000	25,750	59,520	84,571	2,444,572
2027	790,600	472,600	975,000		58,080	82,537	2,378,817
2028	777,431	462,400	960,000		56,640	80,502	2,336,973
2029	587,131	452,200	945,000		5,520	78,468	2,068,319
2030	498,556	442,000	930,000		53,760	76,434	2,000,750
2031	486,106	431,800	915,000		52,320	74,399	1,959,625
2032	473,656	421,600	900,000		50,880	72,365	1,918,501
2033	460,947	411,400	885,000		49,440	70,331	1,877,118
2034	443,056	401,200	870,000			68,296	1,782,552
2035	429,988	391,000	855,000			66,262	1,742,250
2036	416,663	380,800	840,000			64,228	1,701,691
2037	0	370,600	825,000			62,193	1,257,793
2038	0	360,400	810,000			60,159	1,230,559
2039			795,000				795,000
2040			780,000				780,000
2041			765,000				765,000
Totals							**54,314,802**

Office of the Town Administrator
For financial planning purposes only


Oak Bluffs Debt Management Planning Tool
3,500,000
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Fiscal
2018
2020
2022
2024
2026
2028
2030
2032
2034
2036
Year
School Admin
OB School
Farm Pond
Future
Town Hall
TOTAL

Town of Oak Bluffs
Capital Improvement Program
Town Hall
$6,830,000 for 20 Years @ 3.0% Interest

YEAR	PRINCIPAL OUTSTANDING	PRINCIPAL PAYMENT	INTEREST	TOTAL PAYMENT
	6,830,000			
1	6,488,500	341,500	204,900	546,400
2	6,147,000	341,500	194,655	536,155
3	5,805,500	341,500	184,410	525,910
4	5,464,000	341,500	174,165	515,665
5	5,122,500	341,500	163,920	505,420
6	4,781,000	341,500	153,675	495,175
7	4,439,500	341,500	143,430	484,930
8	4,098,000	341,500	133,185	474,685
9	3,756,500	341,500	122,940	464,440
10	3,415,000	341,500	112,695	454,195
11	3,073,500	341,500	102,450	443,950
12	2,732,000	341,500	92,205	433,705
13	2,390,500	341,500	81,960	423,460
14	2,049,000	341,500	71,715	413,215
15	1,707,500	341,500	61,470	402,970
16	1,366,000	341,500	51,225	392,725
17	1,024,500	341,500	40,980	382,480
18	683,000	341,500	30,735	372,235
19	341,500	341,500	20,490	361,990
20	0	341,500	10,245	351,745
		6,830,000	2,151,450	8,981,450

Office of the Town Administrator
For Financial Planning Purposes Only

Town of Oak Bluffs
Capital Improvement Program
Future Wastewater Expansion
$15,000,000 for 20 Years @ 2% Interest

YEAR	PRINCIPAL OUTSTANDING	PRINCIPAL PAYMENT	INTEREST	TOTAL PAYMENT
	15,000,000			
1	14,250,000	750,000	300,000	1,050,000
2	13,500,000	750,000	285,000	1,035,000
3	12,750,000	750,000	270,000	1,020,000
4	12,000,000	750,000	255,000	1,005,000
5	11,250,000	750,000	240,000	990,000
6	10,500,000	750,000	225,000	975,000
7	9,750,000	750,000	210,000	960,000
8	9,000,000	750,000	195,000	945,000
9	8,250,000	750,000	180,000	930,000
10	7,500,000	750,000	165,000	915,000
11	6,750,000	750,000	150,000	900,000
12	6,000,000	750,000	135,000	885,000
13	5,250,000	750,000	120,000	870,000
14	4,500,000	750,000	105,000	855,000
15	3,750,000	750,000	90,000	840,000
16	3,000,000	750,000	75,000	825,000
17	2,250,000	750,000	60,000	810,000
18	1,500,000	750,000	45,000	795,000
19	750,000	750,000	30,000	780,000
20	0	750,000	15,000	765,000
		15,000,000	3,150,000	18,150,000

Office of the Town Administrator
For Financial Planning Purposes Only

Town of Oak Bluffs
Capital Improvement Program
Farm Pond Culvert Local Match
$250,000 for 10 Years @ 3% Interest

YEAR	PRINCIPAL OUTSTANDING	PRINCIPAL PAYMENT	INTEREST	TOTAL PAYMENT
	250,000			
1	225,000	25,000	7,500	32,500
2	200,000	25,000	6,750	31,750
3	175,000	25,000	6,000	31,000
4	150,000	25,000	5,250	30,250
5	125,000	25,000	4,500	29,500
6	100,000	25,000	3,750	28,750
7	75,000	25,000	3,000	28,000
8	50,000	25,000	2,250	27,250
9	25,000	25,000	1,500	26,500
10	0	25,000	750	25,750
		250,000	41,250	291,250

Town of Oak Bluffs
Capital Improvement Program
Oak Bluffs School Improvements
$720,000 for 15 Years @ 3% Interest

YEAR	PRINCIPAL OUTSTANDING	PRINCIPAL PAYMENT	INTEREST	TOTAL PAYMENT
	720,000			
1	672,000	48,000	21,600	69,600
2	624,000	48,000	20,160	68,160
3	576,000	48,000	18,720	66,720
4	528,000	48,000	17,280	65,280
5	480,000	48,000	15,840	63,840
6	432,000	48,000	14,400	62,400
7	384,000	48,000	12,960	60,960
8	336,000	48,000	11,520	59,520
9	288,000	48,000	10,080	58,080
10	240,000	48,000	8,640	56,640
11	192,000	48,000	7,200	55,200
12	144,000	48,000	5,760	53,760
13	96,000	48,000	4,320	52,320
14	48,000	48,000	2,880	50,880
15	0	48,000	1,440	49,440
		720,000	172,800	892,800

Town of Oak Bluffs
Capital Improvement Program
School Administration Building
$3,900,000 for 20 Years @ 3% Interest

YEAR	PRINCIPAL OUTSTANDING	PRINCIPAL PAYMENT	INTEREST	TOTAL PAYMENT	29.81% Share
	3,900,000				
1	3,705,000	195,000	117,000	312,000	92,999
2	3,510,000	195,000	111,150	306,150	91,255
3	3,315,000	195,000	105,300	300,300	89,512
4	3,120,000	195,000	99,450	294,450	87,768
5	2,925,000	195,000	93,600	288,600	86,024
6	2,730,000	195,000	87,750	282,750	84,281
7	2,535,000	195,000	81,900	276,900	82,537
8	2,340,000	195,000	76,050	271,050	80,793
9	2,145,000	195,000	70,200	265,200	79,049
10	1,950,000	195,000	64,350	259,350	77,306
11	1,755,000	195,000	58,500	253,500	75,562
12	1,560,000	195,000	52,650	247,650	73,818
13	1,365,000	195,000	46,800	241,800	72,074
14	1,170,000	195,000	40,950	235,950	70,331
15	975,000	195,000	35,100	230,100	68,587
16	780,000	195,000	29,250	224,250	66,843
17	585,000	195,000	23,400	218,400	65,099
18	390,000	195,000	17,550	212,550	63,356
19	195,000	195,000	11,700	206,700	61,612
20	0	195,000	5,850	200,850	59,868
		3,900,000	1,228,500	5,128,500	

Town Of Oak Bluffs - List of Vehicles

FIRE-EMS

Auto	Year	Make	Model	Vin	Cost New	Class	Comp Ded	Coll Ded	OB FIRE-EMS
49	1929	Maxim	B-50 FIRE TRUCK	38511A	$ 35,000.00	962000	$ 1,000.00	$ 1,000.00	
51	2011	International	Ambulance	323256	$ 251,798.00	791300	$ 1,000.00	$ 1,000.00	O-90
56	2013	Chevrolet	Tahoe	111121	$ 44,291.00	14990	$ 1,000.00	$ 1,000.00	Tahoe
59	2013	Chevrolet	Ambulance	141038	$ 158,000.00	791300	$ 1,000.00	$ 1,000.00	O-91
63	2005	Ford	Cutvan	A46515	$ 28,000.00	790900	$ 1,000.00	$ 1,000.00	REHAB
68	2015	Chevrolet	Silverado	166824	$ 49,214.00	14990	$ 1,000.00	$ 1,000.00	500 duty
30	2003	E ONE	Cyclone	6929	$ 299,000.00	790900	$ 1,000.00	$ 1,000.00	ENGINE 4
1	1988	E ONE	HUSH	37507	$ 320,000.00	320,000	$ 1,000.00	$ 1,000.00	ENGINE 3
22	2000	KENTWORTH	RESCUE	829533	$ 189,551.00	790900	$ 1,000.00	$ 1,000.00	RESCUE
72	2014	CHEVY G4500	Ambulance	191234	$ 158,000.00	791300	$ 1,000.00	$ 1,000.00	O-92
73	2015	SPARTAN	METRO STAR	79124	$ 500,000.00	790900	$ 1,000.00	$ 1,000.00	ENGINE 2
74	2006	HME	CUSTOM	Z20971	$ 154,978.00	790800	$ 1,000.00	$ 1,000.00	LADDER
75	2015	Chevrolet	G4500	167807	$ 254,855.00	791300	$ 1,000.00	$ 1,000.00	O-94

Police Department

Auto	Year	Make	Model	Vin	Cost New	Class	Comp Ded	Coll Ded
44	2007	Harley Davidson	MCY1'ORCYCLE	719386	$ 18,365.00	794200	$ 500.00	$ 500.00
45	2007	Harley Davidson	MOTORCYCLE	718317	$ 18,365.00	794200	$ 500.00	$ 500.00
52	2011	Ford	Taurus	145594	$ 30,000.00	791100	$ 1,000.00	$ 1,000.00
53	2011	Ford	Crown Vic	102346	$ 30,000.00	791100	$ 1,000.00	$ 1,000.00
58	2013	Ford	Explorer	A94004	$ 35,000.00	791100	$ 1,000.00	$ 1,000.00
60	2014	Ford	Interceptor	122180	$ 30,000.00	791100	$ 1,000.00	$ 1,000.00
61	2014	Ford	Explorer	A70927	$ 38,000.00	791200	$ 1,000.00	$ 1,000.00
62	2014	Ford	Explorer	A70928	$ 38,000.00	791200	$ 1,000.00	$ 1,000.00
65	2015	Ford	Explorer	A15919	$ 38,000.00	14990	$ 1,000.00	$ 1,000.00
69	2014	Ford	F1So	C97128	$ 31,000.00	14990	$ 1,000.00	$ 1,000.00
77	2016	Ford	Explorer	A37439	$ 34,929.00	791100	$ 1,000.00	$ 1,000.00

Highway Department

Auto	Year	Make	Model	Vin	Cost New	Class	Comp Ded	Coll Ded
9	1987	Long Haul	Utility	710400	$ 5,000.00	684990	N/A	N/A
11	1995	Ford	F350	A71000	$ 29,000.00	214.99	$ 1,000.00	$ 1,000.00
17	1996	Volvo	L70C	Wheel Load	$ 101,999.00	796500	$ 1,000.00	$ 1,000.00
16	1996	Ford	F150	882195	$ 25,000.00	14990	$ 1,000.00	$ 1,000.00
26	1995	Woodchuck	Chipper/Trailer	200407	$ 22,000.00	694990	$ 1,000.00	N/A
20	2000	Ford	F350	C16851	$ 34,000.00	14990	$ 1,000.00	$ 1,000.00
23	2001	Chevrolet	Chess	507067	$ 47,462.00	214790	$ 1,000.00	$ 1,000.00
27	2003	International	4400/Garbage truck	576064	$ 94,950.00	314530	$ 1,000.00	$ 1,000.00
31	2004	Ford	F350	C37014	$ 29,000.00	14990	$ 1,000.00	$ 1,000.00
35	2005	Ford	F450/Ranger	25855	$ 47,168.00	214990	$ 1,000.00	$ 1,000.00
38	2006	Sterling	L8500	W66085	$ 105,298.00	314790	$ 1,000.00	$ 1,000.00
36	2006	Ford	F350	819160	$ 25,809.00	14990	$ 1,000.00	$ 1,000.00
39	2007	Ford	F550	B11387	$ 53,671.00	314790	$ 1,000.00	$ 1,000.00
	2011	Load Trail	Utility/Crown Vic	102347	$ 30,000.00	791100	$ 1,000.00	$ 1,000.00
55	2012	International	4300	632574	$ 50,000.00	314990	$ 1,000.00	$ 1,000.00
57	2012	Volvo	L7OG	2103	$ 150,250.00	796500	$ 1,000.00	$ 1,000.00
66	2014	Ford	F150	C74518	$ 39,145.00	14990	$ 1,000.00	$ 1,000.00
70	2015	Ford	F350	A98782	$ 38,465.00	14990	$ 1,000.00	$ 1,000.00
71	2015	Ford	F450	B05047	$ 35,000.00	14990	$ 1,000.00	$ 1,000.00
	2016	Elgin	Sweeper					
	2016	Ford	F550					
	2017	Freightliner	M2					

Shellfish Department

Auto	Year	Make	Model	Vin	Cost New	Class	Comp Ded	Coll Ded
15	1996	Carolina	Skiff 21	242	$ 7,000.00	684990	NA	NA
		Carolina	Skiff 16					
	1999	Karavan	trailer					
	2002	Honda	40 **HP**					
40	2008	Ford	F250	A54438	$ 24,182.00	14990	$ 1,000.00	$ 1,000.00
	2016	Ford	F250					

Park Department

Auto	Year	Make	Model	Vin	Cost New	Class	Comp Ded	Coll Ded
3	1997	Ford	3930	698618	$ 25,450.00	796500	$ 1,000.00	$ 1,000.00
21	2000	Ford	F150	C10986	$ 24,000.00	14990	$ 1,000.00	$ 1,000.00

Waste Water

Auto	Year	Make	Model	Vin	Cost New	Class	Comp Ded	Coll Ded
42	2002	Ford	F250 supper duty	EA74665	$ 24,300.00	14990	$ 1,000.00	$ 1,000.00
67	2015	Ford	F350	EA98782	$ 38,465.00	14990	$ 1,000.00	$ 1,000.00
76	2016	Ford	F250	EA23349	$ 39,787.00	14990	$ 1,000.00	$ 1,000.00

Electric Cars (Assesors, Building, Board of Health & Library Cars)

Auto	Year	Make	Model	Vin	Cost New	Class	Comp Ded	Coll Ded	
	2016	Nissan	Leaf	C311181	leased				odometer read 9
	2016	Nissan	Leaf	C311453	leased				odometer read 12
	2016	Nissan	Leaf	C310268	leased				odometer read 10
	2016	Nissan	Leaf	C311288	leased				odometer read 6

Building	Contents	Construction	Location	Address	City/Town	ST	Zip	Area	Year	#
$20,832,024	$1,793,160	Joisted Masonry	Oak Bluffs Elementary School	50 Tradewind Rd.	Oak Bluffs	MA	02557	128898	1996	2
$7,657,358	$488,253	inforced Masor	Wastewater Plant	County Rd	Oak Bluffs	MA	02557	11880	2001	1
$6,538,440	$257,500	Masonry	Fire/Ambulance Station	6 Firehouse Ln.	Oak Bluffs	MA	02557	15000	2015	2
$4,085,447	$1,087,423	Frame	Library	56 Rear School Rd	Oak Bluffs	MA	02557	256	2005	2
$772,070	$1,523,479	inforced Masor	Filtering/Wastewater	County Rd	Oak Bluffs	MA	02557	2050	2001	1
$1,688,833	$95,693	Light Metal	Highway Garage	347 Rear County Rd	Oak Bluffs	MA	02557	16348	1980	1
$1,518,042	$105,480	Frame	Police Station	21 Oak Bluffs Ave.	Oak Bluffs	MA	02557	6352	1963	1
$1,283,159	$328,402	Frame	Town Hall	56 School Street	Oak Bluffs	MA	02557	6850	2000	2
$1,060,900	$26,523	Frame	Noyes Building	82 Pennacook Ave	Oak Bluffs	MA	02557	4000	1950	2
$828,312	$1,088	Light Metal	Transfer/Recycling Center	347 Rear County Rd.	Oak Bluffs	MA	02557	5480	1998	1
$544,146	$7,612	Light Metal	Highway Storage Shed	347 Rear County Rd.	Oak Bluffs	MA	02557	3600	1980	1
$482,316	$7,612	Frame	Meeting/ Function Hall - LRO	177 Barnes Rd.	Oak Bluffs	MA	02557	3310	1960	1
$379,511	$11,961	Frame	Council On Aging Center	21 Wamsutta Ave.	Oak Bluffs	MA	02557	2350	1983	2
$239,233	$0	Masonry	Pumping Station	County Rd	Oak Bluffs	MA	02557	250	2003	1
$239,233	$0	Masonry	Pumping Station	Viera Park	Oak Bluffs	MA	02557	250	2003	1
$239,233	$0	Masonry	Pumping Station	Lake St	Oak Bluffs	MA	02557	250	2003	1
$164,201	$1,088	Joisted Masonry	Public Bathrooms	Kennebec Ave	Oak Bluffs	MA	02557	480	1997	1
$111,910	$6,525	Masonry	Park Dept. Office	18 Wamsutta Ave	Oak Bluffs	MA	02557	768	1995	1
$54,372	$32,623	Light Metal	Fire & Ambulance Garage	Wing Rd	Oak Bluffs	MA	02557	500	2009	1
$83,932	$2,175	Masonry	Public Bathrooms	Lake Rd	Oak Bluffs	MA	02557	576	1996	1
$81,556	$4,350	Frame	Ocean Park Bandstand	main street	Oak Bluffs	MA	02557	250	1940	1
$78,686	$5,437	Frame	Dwelling	177 Rear Barnes	Oak Bluffs	MA	02557	540	2003	1
$78,686	$0	Frame	Garage/Storage	177 Rear Barnes	Oak Bluffs	MA	02557	540	2003	1
$69,943	$3,262	Light Metal	Dog Kennel	347 Rear County Rd	Oak Bluffs	MA	02557	480	1980	1

OB-180

Building	Contents	Construction	Location	Address	City/Town	ST	Zip	Area	Year	#
$64,114	$7,612	Masonry	Cemetery Garage	Pacific Ave.	Oak Bluffs	MA	02557	440	1970	1
$63,071	$7,612	Frame	Harbor Master's Office	1 Circuit Ave Ext.	Oak Bluffs	MA	02557	225	1999	1
$34,972	$7,612	Light Metal	Transfer Weigh Station	County Rd.	Oak Bluffs	MA	02557	240	1998	1
$35,646	$0	Frame	Detached Trailer	Wing Road	Oak Bluffs	MA	02557	672	1995	1
$49,309,346	$5,812,482	**Total**	$55,121,828							

Insured Signature

Date

SECTION 6

APPENDICES

SUMMARY OF FUND BALANCES AND DESCRIPTIONS

FUND DESCRIPTIONS

The financial operations of the Town are organized into funds, each of which is a separate fiscal and accounting entity. Most Town functions are financed through what are called Governmental Funds. These are the activities generally supported by a variety of sources such as taxes, fees, or licenses. The types of governmental funds used by the Town include the General Fund, Special Revenue Funds, Capital Project Funds, Proprietary (Enterprise) Funds, and Fiduciary Funds.

General Fund: The General Fund is the major operating fund of the Town government and it encompasses a majority of Town operations. It is supported by revenues from real estate & personal property taxes, state aid, excise taxes, investment income, fines and forfeitures, and fees & charges. Most of the Town's departments are supported in whole or in part by the General Fund. The Balance Sheet and Combined Statement of Revenues, Expenditures, Transfers, and Changes in Fund Balances for the General Fund as reported in the audited financial statements is included at the end of this section

Special Revenue Funds: Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund as they often span multiple fiscal years. A list of Special Revenue funds and their associated statutory reference is included at the end of this section. The Town's Special Revenue Funds are grouped into four categories which include:

- Revolving Funds: Funds that allow the Town to raise revenues from a specific program and use those revenues to support the program without appropriation (i.e. Fire Inspection Revolving, Ambulance Revolving, and Park Revolving funds.)
- Receipts Reserved for Appropriation: Funds that are restricted to a specific use by statue and require appropriation by Town Meeting (i.e. Ferry Fees, Waterway Improvements, and Sale of Cemetery Lots funds.)
- Grants or Other Intergovernmental Funds: Funds that account for received from the Federal or State government (i.e. Chapter 90, Federal grants, State Grants, and School Lunch program funds.)
- Other Special Revenue Funds: Funds which account for other miscellaneous special revenues not included in the previous categories. revenues received by the Town (i.e. Community Preservation Act fund.)

Capital Project Funds: Capital Project Funds are used to account for monies used for the acquisition or construction of major capital facilities other than those financed by other means. The source of funding for these funds are primarily proceeds from the issuance of bonds but they may also be derived from private sources, grants, or transfers from other Town funds.

Proprietary (Enterprise) Funds: Proprietary Funds cover the Town's "business-type" activities and are referred to as such in the financial reports. The Town's Waste Water Treatment Facility represents the sole enterprise fund. All direct and indirect costs, including overhead of service, are intended to be captured by user fees. These funds account for their own fixed assets and long term liabilities unless otherwise specified.

Fiduciary Funds: Fiduciary Funds are used to account for resources held for the benefit of parties outside of the government. The Town is the trustee, or fiduciary, and the government and its citizenry

do not benefit from such funds. This means that the Town is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds.

BASIS OF ACCOUNTING

The Town produces financial reports that may have different bases of accounting in order to provided financial reporting that is most useful to the user. The day to day method of accounting used by the Town is UMAS, the Commonwealth of Massachusetts Universal Municipal Accounting System. This system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and aid the local decision making process (i.e. Budget). The system prescribes the use of the modified accrual basis of accounting and is used for all governmental fund types.

Under the modified accrual basis, revenues are recognized when they are measurable and available with measurable meaning the amount of the transaction can be determined and available meaning that the amount is collectible within the current period (or soon thereafter) to pay liabilities of the current period. The Town considers property taxes to be available if they are collected within 60 days after the end of the fiscal year. Expenditures are recorded when the liability is incurred. Principal and interest due on general long term debt are recorded as liabilities in the fiscal year that any payment is due.

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

BUDGETING

An annual budget is adopted for the Town's General and Enterprise Funds. Legislative approval is required for capital projects, borrowing authorizations, and other warrant articles; however, annual budgets are not prepared for other funds. The Community Preservation Committee recommends spending from the Community Preservation Act Fund with such spending approved article by article separately at the Annual Town Meeting.

The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, with the following provisions:

- Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes which are recorded as revenue when levied.
- Encumbrances are treated as expenditures in the year the commitment is made and certain appropriations, identified as Special Articles, do not lapse at the end of the fiscal year. Once approved, expenditures may occur over multiple fiscal years until either the funds are fully expended or determined to no longer be needed.

- The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis except to the extent that actual maintenance costs are included in departmental budgets.

BALANCE SHEET-GEN FUND AS EXTRACTED FROM THE AUDITED REPORTS

	FY 2018	FY 2017	FY 2016	FY 2015
Assets				
Cash and short-term investments	5,688,032	5,777,918	5,226,053	4,716,457
Receivables:	-	-	-	-
Real & Personal Property Taxes	909,810	865,552	1,048,405	693,072
Tax Liens	1669,412	1,585,879	1,514,010	2,306,420
Excise Taxes	170,608	159,587	167,597	154,325
Intergovernmental	57,390	82,124	119,665	156,407
Due from other funds	-	-	44,685	-
Tax foreclosures /possessions	599,708	662,639	662,639	662,639
Prepaid Expenses	-	-	181,921	-
TOTAL ASSETS	9,094,960	9,133,699	8,964,975	8,689,320
Liabilities				
Warrants payable	370,746	538,752	655,494	737,792
Accrued payroll	836,947	923,880	788,226	718,001
Payroll withholdings	0	218,724	133,085	206,199
Other liabilities	77,437	20,091	20,357	20,357
Notes payable	-	-	-	-
TOTAL Liabilities	1,285,130	1,701,447	1,597,162	1,682,349
Deferred Inflows of Resources				
Unavailable revenues	3,408,779	2,972,049	3,311,812	3,795,729
Fund Balances				
Non-spendable	-	-	-	-
Restricted	-	-	-	-
Committed	875,766	652,635	327,850	589,947
Assigned	0	17,851	59,775	72,641
Unassigned	3,525,285	3,789,717	3,668,376	2,548,654
TOTAL FUND BALANCES	4,401,051	4,460,203	4,056,001	3,211,242
Total Liabilities, Deferred Inflows of Resources and Fund Balances	9,094,960	9,133,699	8,964,975	8,689,320

TOWN OF OAK BLUFFS, MASSACHUSETTS
SUMMARY OF FUND BALANCES AND DESCRIPTIONS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS & CHANGES IN FUND BALANCES-GENERAL FUND AS EXTRACTED FROM THE AUDITED FINANCIAL STATEMENTS OF THE TOWN

	FY 2018	FY 2017	FY 2016	FY 2015	FY2014
Revenues					
Real and personal property taxes	23,149,245	23,012,613	21,118,797	19,940,655	19,197,017
Net of reserve for abatements	-	-	-	-	-
Tax Liens	289,179	416,926	883,949	293,050	262,268
Excise Taxes	917,626	845,026	873,639	732,326	692,021
Hotel/Motel/Meals Tax	578,436	865,393	484,808	706,818	660,225
Meals Tax	332,843	-	320,024	-	-
Penalties and Interest on Taxes	341,851	272,837	450,236	208,777	198,296
Fees and rentals	359,837	365,981	368,901	1,384,060	1,287,199
Slip Fees	1,074,425	938,077	1,008,560	-	-
Intergovernmental	2,800,017	2,572,645	2,245,591	2,196,884	2,238,440
Departmental and other	716,459	689,789	684,976	624,464	622,481
Investment income	22,366	19,289	18,150	18,567	14,779
TOTAL Revenues	30,582,284	29,998,576	28,457,631	26,105,601	25,172,726
Expenditures					
General Government	2,998,810	2,971,814	2,854,114	2,579,512	2,552,811
Public Safety	4,143,760	3,884,329	3,543,918	4,131,623	3,357,195
Education	12,460,319	12,049,574	11,942,284	11,188,538	9,980,836
Public Works	1,598,360	1,865,074	1,718,885	1,761,816	1,527,437
Health & Human Services	535,912	450,343	418,714	385,661	411,557
Culture and recreation	684,414	641,031	668,353	498,927	529,228
Pension	2,451,557	2,467,374	2,068,001	1,646,776	1,583,624
Employee benefits	2,995,072	2,581,355	2,440,208	2,259,792	2,388,960
State, County, & local charges	1,125,493	891,192	991,243	1,125,769	949,086
Debt Service	1,580,265	1,668,499	893,743	920,500	1,259,602
TOTAL EXPENSES	30,573,962	29,470,585	27,539,463	26,498,914	24,540,336
Excess of Revenues Over					
(Under) Expenditures	8,322	527,991	918,168	(393,313)	632,390
Other Financing Sources (Uses)					
Capital Lease Financing	-	106,042	193,688	-	-
Transfers In	563,437	679,736	450,909	933,385	708,620
Transfers Out	(630,911)	(909,567)	(718,006)	(665,351)	(738,122)
TOTAL OTHER FINANCING SOURCES (USE	(67,474)	(123,789)	(73,409)	268,034	(29,502)
New change in Fund Balances	(59,152)	404,202	844,759	(125,279)	602,888
Fund Balances, Beginning of Year	4,460,203	4,056,001	3,211,242	3,336,521	2,733,633
Fund Balances, End of Year	4,401,051	4,460,203	4,056,001	3,211,242	3,336,521

UMAS LIST OF FUNDS WITH STATUTORY REFERENCE

Uniform Massachusetts Accounting System – July 2013

APPENDIX I

LIST OF FUNDS

Special Revenue Funds

Fund Number	Fund	Statutory Reference
201	Adult and Continuing Ed	Ch. 71, §71E
202	Ambulance Receipts Reserved	Ch. 40, §5F
203	Beach and Pool Receipts Reserved	Ch. 40, §5F
204	Anniversary Celebrations	Ch. 44, §53I
205	Community School Program	Ch. 71, §71C
206	Dog Refund	Ch. 140, §172
207	Elderly Lunch Program	Ch. 15, §1L
208	Golf Course Receipts Reserved	Ch. 40, §5F
209	Insurance Reimbursements (over $20,000)	
210	Insurance Reimbursements (under $20,000)	Ch. 44, §53
211	Lost Books and Industrial Art Supplies	Ch. 44, §53
212	Off-Street Parking Receipts	Ch. 40, §§22B, 22C
213	Racial Equality	Ch. 76, §12A
214	Recreation and Parks Revolving	Ch. 44, §53D
215	Off-Duty Police Detail	Ch. 44, §53C
216	Sale of Cemetery Lots	Ch. 114, §§15, 25
217	Sale of Real Estate Fund	Ch. 44, §63
218	School Athletics and Other Receipts	Ch. 71, §47
219	School Choice	Ch. 76, §12B(o)
220	School Lunch	Ch. 548 of 1948
221	School Building Rental	Ch. 40, §3
222	Skating Rink Receipts Reserved	Ch. 40, §5F
223	Solid Waste Collection/Disposal	Ch. 44, §28C(f)
224	State Aid to Libraries	Ch. 78, §19A and annual legislation
225	Summer School Tuition	Ch. 71, §71E
226	Waterways Improvement Fund	Ch. 60B, §§2(l), 4
227	Waterways Improvement Fund	Ch. 40, §5G
228	Wetlands Protection Fees	Ch. 131, §40 Ch. 43, §218 Acts of 1997 Ch. 194, §349 Acts of 1998
229	Regional School District Tuition	Ch. 71, §16D½
230	Extended School Services (Day Care Receipts)	Ch. 71, §26C
231	School Tuition Non-resident or Foster Care	Ch. 71, §71F
232	Parking Meter Receipts	Ch. 40, §§22A – 22C
233	Arts Lottery Council (Cultural)	Ch. 10, §58
234	Equal Education Opportunity	Ch. 70A, §4
235	Vocational Education Receipts	Ch. 74, §14B
236	Culinary Arts – Special Fund	Ch. 71, §17A
237	Disability Commission	Ch. 40, §22G
238	Planning/Zoning/Health/Conservation	Ch. 44, §53G
239	Highway and Water Pollution Grants	Ch. 44, §53
240	Recycling Commission Fund	Ch. 40, §8H
241	Performance Bond Forfeitures	Ch. 41, §81U
242	METCO Reimbursements	Ch. 71B, §12
243	Sewer Receipts	Ch. 83, §16
244	Water Surplus	Ch. 41, §69B
245	Trash Collection Charges	Ch. 44, §28C(f)

Uniform Massachusetts Accounting System – July 2013

APPENDIX I (cont.)

Special Revenue Funds

Fund Number	Fund	Statutory Reference
246	Community Preservation Fund	Ch. 44B
247	Law Enforcement Trust	Ch. 94C, §47
248	Weights and Measurers Fines	Ch. 98, §29A
249	Spay and Neuter Deposits	Ch. 140, §139A
250	Stabilization	Ch. 40, §5B
251	Education Fund (Supplementing School Appropriations)	Ch. 60, §3C
252	Use of School Property	Ch. 71, §71E
253 - 260	Grants and Gifts	Ch. 44, §53A
261 - 265	Offset Receipts	Ch. 44, §53E
266 - 270	Revolving Funds (Annual Authorization)	Ch. 44, §53E½
271	Unemployment Compensation	Ch. 40, §5E
272	Workers' Compensation	Ch. 40, §13A
273	Multi-Community Yard Waste	Ch. 179 of 1993
274	Millennium/Centennial Celebration	Ch. 59 of 1998
275	School Bus Advertising	Ch. 184, §197 of 2002
276	Title 5 Betterment Loan Program	Ch. 29C
277	Receipts Reserved MWPAT Loans	Ch. 29C
278 - 299	Other Federal and State Grants	

Capital Projects Funds

300	Highway Improvement Fund (reimbursable highway grants on recap)	Ch. 44, §53
301 - 399	Other Capital Projects	
400 - 449	Water Projects	Ch. 41, §69B
450 - 499	Sewer Projects	Ch. 83, §16

Permanent Funds

530	Cemetery Perpetual Care	Ch. 114, §25
540 - 599	Bequests	Ch. 44, §53A

Enterprise Funds

650	Water Enterprise	Ch. 44, §53F½
651	Sewer Enterprise	Ch. 44, §53F½
652 - 659	Other Enterprise	Ch. 44, §53F½
660	Water Enterprise – Special Legislation	Special Legislation
661	Sewer Enterprise – Special Legislation	Special Legislation
662 - 669	Other Enterprise – Special Legislation	Special Legislation
670	Electric Light Department	Ch. 164, §57

Uniform Massachusetts Accounting System – July 2013

APPENDIX I (cont.)

Internal Service Funds

Fund Number	Fund	Statutory Reference
691	Health Claims Insurance	Ch. 32B, §3A
692	Workers' Compensation Insurance	Ch. 40, §13A
693	Municipal Liability Insurance	
694	Municipal Building Insurance	Ch. 40, §13
695	Motor Vehicle Pools	

Pension (Other Employee Benefit) Trust Funds

700	Pension Reserve	Ch. 40, §5D
750	Other Post-Employment Benefits Liability Trust	Ch. 32B, §20

Private Purpose Trust Funds

850	Conservation	Ch. 40, §8C
851	Scholarship Trust Fund	Ch. 60, §3C
852	Regional School Stabilization	Ch. 71, §16G½
853	Educational/Instructional Materials	Ch. 71, §20A
854	Low Income Seniors and Disabled Tax Relief	Ch. 60, §3D
855	Education Fund (Adult Literacy)	Ch. 60, §3C

Agency Funds

900	Deferred Compensation	Ch. 4, §67
901	Performance Deposits	
902	Funds Held for Electric Light Department	
903	Payroll Withholdings	
904	Student Activity Agency Account	Ch. 71, §47

REPORT ON ACTIVITY OF TOWN SPECIAL REVENUE FUNDS

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Balance Sheet - Special Revenue Fund
June 30, 2018

	School Lunch Fund 12302	Highway Chapter 90 Fund 13	Outside Consultants Revolving Fund 14122	Wetland Protection Fund 14172	Conservation Consulting Revolving Fund 14173	Fire Inspections Revolving Fund 14220	Ambulance Service Revolving Fund 14231	Shellfish Revolving Fund 14250
ASSETS								
Cash and equivalents	$ 33,559	$ 9,625	$ 1,994	$ 26,223	$ 13,000	$ 6,505	$ 315,828	$ 6,817
Investments								
Property tax receivables								
Excise tax receivables								
Intergovernmental receivables		623,831						
Departmental and other receivables				-			1,971,968	
Prepaid expenses								
Amount to be provided for LT obligations								
Total assets	**$ 33,559**	**$ 633,456**	**$ 1,994**	**$ 26,223**	**$ 13,000**	**$ 6,505**	**$ 2,287,796**	**$ 6,817**
LIABILITIES								
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -		$ -
Salaries payable	5,319							
Withholdings payable								
Unearned revenue								
Provision for refund of paid taxes								
Bond escrow payable								
Notes payable		-						
Agency payables								
Capital leases payable								
Bonds payable								
Total liabilities	5,319	-	-	-	-	-	-	-
DEFERRED INFLOWS								
Deferred inflows - property taxes								
Deferred inflows - other		602,847					1,971,968	
Total deferred inflows	-	602,847	-	-	-		1,971,968	-
EQUITY								
Reserved for continued appropriation								
Reserved for expenditure								
Undesignated	28,240	30,609	1,994	26,223	13,000	6,505	315,828	6,817
Appropriation deficit								
Total fund equity	28,240	30,609	1,994	26,223	13,000	6,505	315,828	6,817
Total liabilities, deferred inflows and equity	**$ 33,559**	**$ 633,456**	**$ 1,994**	**$ 26,223**	**$ 13,000**	**$ 6,505**	**$ 2,287,796**	**$ 6,817**
Variance	-	-	-	-	-		-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Stmt. of Changes in Fund Equity
Special Revenue Fund - FY 2018

	School Lunch Fund 12302	Highway Chapter 90 Fund 13	Outside Consultants Revolving Fund 14122	Wetland Protection Fund 14172	Conservation Consulting Revolving Fund 14173	Fire Inspections Revolving Fund 14220	Ambulance Service Revolving Fund 14231	Shellfish Revolving Fund 14250
REVENUE								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excise								
Penalties and interest								
Charges for services	66,393					19,000	1,497,298	10,575
Licenses and permits				4,659				
Intergovernmental revenue	125,813	36,824						
Special assessments								
Fines and forefeits								
Investment income								
Departmental and other								
Total revenue	192,206	36,824	-	4,659	-	19,000	1,497,298	10,575
EXPENDITURES								
General government				4,471				
Public safety						13,440	1,729,973	14,680
Education	163,681							
Public works		29,453						
Health & Human services								
Culture and recreation								
Debt service								
State and County assessments								
Total expenditures	163,681	29,453	-	4,471	-	13,440	1,729,973	14,680
Revenue over (under) expenditures	28,525	7,371	-	188	-	5,560	(232,675)	(4,105)
OTHER FINANCING SOURCES (USES)								
Note proceeds								
Transfers in	-							
Transfers (out)							(157,200)	
Total OFS(U)	-	-	-	-	-		(157,200)	-
Net Change in Fund Equity	28,525	7,371	-	188	-	5,560	(389,875)	(4,105)
Fund Equity at beginning of year	(285)	23,238	1,994	26,035	13,000	945	705,703	10,922
Fund Equity at end of year	**$ 28,240**	**$ 30,609**	**$ 1,994**	**$ 26,223**	**$ 13,000**	**$ 6,505**	**$ 315,828**	**$ 6,817**
Variance	-	-	-	-	-		-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Balance Sheet - Special Revenue Fund
June 30, 2018

	Marina Repairs Revolving Fund 14296	Sale of Compost Bins Fund 14519	Parks & Recreation Revolving Fund 14630	Insurance Recovery Revolving Fund 14998	Ferry Fees Fund 15123	Waterways Improvement Fund 15451	Sale of Cemetary Lots Fund 15492	Small Cities CDBG Fund 16199
ASSETS								
Cash and equivalents	$ 1,356	$ 283	$ 12,093	$ 39,905	$ 412,529	$ 96,551	$ 42,075	$ (19,397)
Investments								
Property tax receivables								
Excise tax receivables								
Intergovernmental receivables								
Departmental and other receivables								
Prepaid expenses								
Amount to be provided for LT obligations								
Total assets	**$ 1,356**	**$ 283**	**$ 12,093**	**$ 39,905**	**$ 412,529**	**$ 96,551**	**$ 42,075**	**$ (19,397)**
LIABILITIES								
Accounts payable								
Salaries payable								
Withholdings payable								
Unearned revenue								
Provision for refund of paid taxes								
Bond escrow payable								
Notes payable								
Agency payables								
Capital leases payable								
Bonds payable								
Total liabilities	-	-	-	-	-	-	-	-
DEFERRED INFLOWS								
Deferred inflows - property taxes								
Deferred inflows - other								
Total deferred inflows	-	-	-	-	-	-	-	-
EQUITY								
Reserved for continued appropriation								
Reserved for expenditure						-		
Undesignated	1,356	283	12,093	39,905	412,529	96,551	42,075	(19,397)
Appropriation deficit								
Total fund equity	1,356	283	12,093	39,905	412,529	96,551	42,075	(19,397)
Total liabilities, deferred inflows and equity	**$ 1,356**	**$ 283**	**$ 12,093**	**$ 39,905**	**$ 412,529**	**$ 96,551**	**$ 42,075**	**$ (19,397)**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Stmt. of Changes in Fund Equity
Special Revenue Fund - FY 2018

	Marina Repairs Revolving Fund 14296	Sale of Compost Bins Fund 14519	Parks & Recreation Revolving Fund 14630	Insurance Recovery Revolving Fund 14998	Ferry Fees Fund 15123	Waterways Improvement Fund 15451	Sale of Cemetary Lots Fund 15492	Small Cities CDBG Fund 16199
REVENUE								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excise						-		
Penalties and interest								
Charges for services	13,880		27,612			55,190	8,200	
Licenses and permits								
Intergovernmental revenue					191,589			800,833
Special assessments								
Fines and forefeits								
Investment income								
Departmental and other				2,446				
Total revenue	13,880	-	27,612	2,446	191,589	55,190	8,200	800,833
EXPENDITURES								
General government				77,371				831,228
Public safety	14,875							
Education								
Public works								
Health & Human services								
Culture and recreation			24,685			-		
Debt service								
State and County assessments								
Total expenditures	14,875	-	24,685	77,371	-	-	-	831,228
Revenue over (under) expenditures	(995)	-	2,927	(74,925)	191,589	55,190	8,200	(30,395)
OTHER FINANCING SOURCES (USES)								
Note proceeds								
Transfers in				-				
Transfers (out)					(195,000)	(10,000)	-	
Total OFS(U)	-	-	-	-	(195,000)	(10,000)	-	-
Net Change in Fund Equity	(995)	-	2,927	(74,925)	(3,411)	45,190	8,200	(30,395)
Fund Equity at beginning of year	2,351	283	9,166	114,830	415,940	51,361	33,875	10,998
Fund Equity at end of year	**$ 1,356**	**$ 283**	**$ 12,093**	**$ 39,905**	**$ 412,529**	**$ 96,551**	**$ 42,075**	**$ (19,397)**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Balance Sheet - Special Revenue Fund
June 30, 2018

	Violence Against Women Grant 16206	Bike Path Grant 17121	MA DEP EVIP Grant 17122	MA FY18 Compact Grant 17126	MA Marketing Grant 17127	MA Vulnerability Prep Grant 17128	State Census Grant 17160	State Beach Grant 17171
ASSETS								
Cash and equivalents	$ 21,367	$ 27,086	$ 1,116	$ 20,000			$ 20,131	$ 4,096
Investments								
Property tax receivables								
Excise tax receivables								
Intergovernmental receivables								
Departmental and other receivables								
Prepaid expenses								
Amount to be provided for LT obligations								
Total assets	**$ 21,367**	**$ 27,086**	**$ 1,116**	**$ 20,000**	**$ -**	**$ -**	**$ 20,131**	**$ 4,096**
LIABILITIES								
Accounts payable								
Salaries payable								
Withholdings payable								
Unearned revenue								
Provision for refund of paid taxes								
Bond escrow payable								
Notes payable								
Agency payables								
Capital leases payable								
Bonds payable								
Total liabilities	-	-	-				-	-
DEFERRED INFLOWS								
Deferred inflows - property taxes								
Deferred inflows - other								
Total deferred inflows	-	-	-				-	-
EQUITY								
Reserved for continued appropriation								
Reserved for expenditure								
Undesignated	21,367	27,086	1,116	20,000			20,131	4,096
Appropriation deficit								
Total fund equity	21,367	27,086	1,116	20,000	-	-	20,131	4,096
Total liabilities, deferred inflows and equity	**$ 21,367**	**$ 27,086**	**$ 1,116**	**$ 20,000**	**$ -**	**$ -**	**$ 20,131**	**$ 4,096**
Variance	-	-	-				-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Stmt. of Changes in Fund Equity
Special Revenue Fund - FY 2018

	Violence Against Women Grant 16206	Bike Path Grant 17121	MA DEP EVIP Grant 17122	MA FY18 Compact Grant 17126	MA Marketing Grant 17127	MA Vulnerability Prep Grant 17128	State Census Grant 17160	State Beach Grant 17171
REVENUE								
Property taxes	$ -	$ -	$ -				$ -	$ -
Excise								
Penalties and interest								
Charges for services								
Licenses and permits								
Intergovernmental revenue	14,918			20,000			1,713	
Special assessments								
Fines and forefeits								
Investment income								
Departmental and other								
Total revenue	14,918	-	-	20,000	-	-	1,713	-
EXPENDITURES								
General government			14,760				-	
Public safety	-							
Education								
Public works								
Health & Human services								
Culture and recreation								
Debt service								
State and County assessments								
Total expenditures	-	-	14,760	-	-	-	-	-
Revenue over (under) expenditures	14,918	-	(14,760)	20,000	-	-	1,713	-
OTHER FINANCING SOURCES (USES)								
Note proceeds								
Transfers in								
Transfers (out)								
Total OFS(U)	-	-	-	-	-	-	-	-
Net Change in Fund Equity	14,918	-	(14,760)	20,000	-	-	1,713	-
Fund Equity at beginning of year	6,449	27,086	15,876	-	-	-	18,418	4,096
Fund Equity at end of year	**$ 21,367**	**$ 27,086**	**$ 1,116**	**$ 20,000**	**$ -**	**$ -**	**$ 20,131**	**$ 4,096**
Variance	-	-	-				-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Balance Sheet - Special Revenue Fund
June 30, 2018

	Public Access Grant & No Bluff Boardwalk 17180 & 17181	North Bluff BoardWalk Grant	Drug Task Force Grant 17209	Farm Pond Restoration Grant 17246	Pump Out Boat Grant 17250	Emergency Mgmt Grant 17291	School Choice Fund 17307	Circuit Breaker Fund (SPED) 17311
ASSETS								
Cash and equivalents	$ -		$ -	$ -	$ 10,882	$ 1,246	$ 119,538	$ 70,231
Investments								
Property tax receivables								
Excise tax receivables								
Intergovernmental receivables	-							22,754
Departmental and other receivables								
Prepaid expenses								
Amount to be provided for LT obligations								
Total assets	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,882**	**$ 1,246**	**$ 119,538**	**$ 92,985**
LIABILITIES								
Accounts payable								
Salaries payable								
Withholdings payable								
Unearned revenue								
Provision for refund of paid taxes								
Bond escrow payable								
Notes payable								
Agency payables								
Capital leases payable								
Bonds payable								
Total liabilities	-	-	-	-	-	-	-	-
DEFERRED INFLOWS								
Deferred inflows - property taxes								
Deferred inflows - other								
Total deferred inflows	-	-	-	-	-	-	-	-
EQUITY								
Reserved for continued appropriation								
Reserved for expenditure								
Undesignated	-		-	-	10,882	1,246	119,538	92,985
Appropriation deficit								
Total fund equity	-	-	-	-	10,882	1,246	119,538	92,985
Total liabilities, deferred inflows and equity	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,882**	**$ 1,246**	**$ 119,538**	**$ 92,985**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Stmt. of Changes in Fund Equity
Special Revenue Fund - FY 2018

	Public Access Grant & No Bluff Boardwalk 17180 & 17181	North Bluff BoardWalk Grant	Drug Task Force Grant 17209	Farm Pond Restoration Grant 17246	Pump Out Boat Grant 17250	Emergency Mgmt Grant 17291	School Choice Fund 17307	Circuit Breaker Fund (SPED) 17311
REVENUE								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excise								
Penalties and interest								
Charges for services								
Licenses and permits								
Intergovernmental revenue	-		7,666		5,035	2,780	215,238	70,386
Special assessments								
Fines and forefeits								
Investment income								
Departmental and other								
Total revenue	-	-	7,666	-	5,035	2,780	215,238	70,386
EXPENDITURES								
General government				15,236				
Public safety			8,454		7,323	9,482		
Education							121,700	70,108
Public works	1,230							
Health & Human services								
Culture and recreation								
Debt service								
State and County assessments								
Total expenditures	1,230	-	8,454	15,236	7,323	9,482	121,700	70,108
Revenue over (under) expenditures	(1,230)	-	(788)	(15,236)	(2,288)	(6,702)	93,538	278
OTHER FINANCING SOURCES (USES)								
Note proceeds								
Transfers in	13,853							
Transfers (out)							-	
Total OFS(U)	13,853	-	-	-	-	-	-	-
Net Change in Fund Equity	12,623	-	(788)	(15,236)	(2,288)	(6,702)	93,538	278
Fund Equity at beginning of year	(12,623)	-	788	15,236	13,170	7,948	26,000	92,707
Fund Equity at end of year	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,882**	**$ 1,246**	**$ 119,538**	**$ 92,985**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Balance Sheet - Special Revenue Fund
June 30, 2018

	EOCD Septic Repair 17519	Elder Services Grant 17540	COA Transport Grant 17546	Library LSTA Grant 17607	Library Incentive Grant 17608	Library Municipal Equal. Grant 17609	NonResident Offset Award 17610	North Seawall Grant 17631
ASSETS								
Cash and equivalents	$ 111,961	$ -	$ -	$ 5,969	$ 13,208	$ 4,956	$ 40,570	$ 182
Investments								
Property tax receivables								
Excise tax receivables								
Intergovernmental receivables								
Departmental and other receivables								
Prepaid expenses								
Amount to be provided for LT obligations								
Total assets	**$ 111,961**	**$ -**	**$ -**	**$ 5,969**	**$ 13,208**	**$ 4,956**	**$ 40,570**	**$ 182**
LIABILITIES								
Accounts payable								
Salaries payable								
Withholdings payable								
Unearned revenue								
Provision for refund of paid taxes								
Bond escrow payable								
Notes payable								
Agency payables								
Capital leases payable								
Bonds payable								
Total liabilities	-	-		-	-	-	-	-
DEFERRED INFLOWS								
Deferred inflows - property taxes								
Deferred inflows - other								
Total deferred inflows	-	-		-	-	-	-	-
EQUITY								
Reserved for continued appropriation								
Reserved for expenditure								
Undesignated	111,961	-	-	5,969	13,208	4,956	40,570	182
Appropriation deficit								
Total fund equity	111,961	-	-	5,969	13,208	4,956	40,570	182
Total liabilities, deferred inflows and equity	**$ 111,961**	**$ -**	**$ -**	**$ 5,969**	**$ 13,208**	**$ 4,956**	**$ 40,570**	**$ 182**
Variance	-	-		-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Stmt. of Changes in Fund Equity
Special Revenue Fund - FY 2018

	EOCD Septic Repair 17519	Elder Services Grant 17540	COA Transport Grant 17546	Library LSTA Grant 17607	Library Incentive Grant 17608	Library Municipal Equal. Grant 17609	NonResident Offset Award 17610	North Seawall Grant 17631
REVENUE								
Property taxes	$ -	$ -		$ -	$ -	$ -	$ -	$ -
Excise								
Penalties and interest								
Charges for services								
Licenses and permits								
Intergovernmental revenue		10,757	6,000	7,361	3,152	454	3,332	
Special assessments		-						
Fines and forefeits								
Investment income								
Departmental and other								
Total revenue	-	10,757		7,361	3,152	454	3,332	-
EXPENDITURES								
General government							868	
Public safety								
Education								
Public works								
Health & Human services		10,757	6,000					
Culture and recreation				7,085				
Debt service								
State and County assessments								
Total expenditures	-	10,757		7,085	-	-	868	-
Revenue over (under) expenditures	-	-		276	3,152	454	2,464	-
OTHER FINANCING SOURCES (USES)								
Note proceeds								
Transfers in								
Transfers (out)								
Total OFS(U)	-	-		-	-	-	-	-
Net Change in Fund Equity	-	-	-	276	3,152	454	2,464	-
Fund Equity at beginning of year	111,961	-	-	5,693	10,056	4,502	38,106	182
Fund Equity at end of year	**$ 111,961**	**$ -**	**$ -**	**$ 5,969**	**$ 13,208**	**$ 4,956**	**$ 40,570**	**$ 182**
Variance	-	-		-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Balance Sheet - Special Revenue Fund
June 30, 2018

	EC Restoration Grant 17632	Community Preservation Act 28	TNC Surcharge Distribution 29129	Cape & Isl License Plate Distribution 29133	Bond Premium Fund 29145	Conservation Fund 29171	Save Senge Fund 29173	Planning Board Donations 29175
ASSETS								
Cash and equivalents	$ 105,223	$ 2,432,043	$ 3,677	$ 21,500	$ 469,286	$ 1,029	$ 4,002	$ 20,000
Investments								
Property tax receivables		29,256						
Excise tax receivables								
Intergovernmental receivables								
Departmental and other receivables								
Prepaid expenses								
Amount to be provided for LT obligations								
Total assets	**$ 105,223**	**$ 2,461,299**	**$ 3,677**	**$ 21,500**	**$ 469,286**	**$ 1,029**	**$ 4,002**	**$ 20,000**
LIABILITIES								
Accounts payable								
Salaries payable								
Withholdings payable								
Unearned revenue								
Provision for refund of paid taxes								
Bond escrow payable								
Notes payable								
Agency payables								
Capital leases payable								
Bonds payable								
Total liabilities	-	-	-	-	-	-	-	-
DEFERRED INFLOWS								
Deferred inflows - property taxes		29,256						
Deferred inflows - other								
Total deferred inflows		29,256	-	-	-	-	-	-
EQUITY								
Reserved for continued appropriation		996,337						
Reserved for expenditure		807,134						
Undesignated	105,223	628,572	3,677	21,500	469,286	1,029	4,002	20,000
Appropriation deficit								
Total fund equity	105,223	2,432,043	3,677	21,500	469,286	1,029	4,002	20,000
Total liabilities, deferred inflows and equity	**$ 105,223**	**$ 2,461,299**	**$ 3,677**	**$ 21,500**	**$ 469,286**	**$ 1,029**	**$ 4,002**	**$ 20,000**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Stmt. of Changes in Fund Equity
Special Revenue Fund - FY 2018

	EC Restoration Grant 17632	Community Preservation Act 28	TNC Surcharge Distribution 29129	Bond Premium Fund 29145	Bond Premium Fund 29145	Conservation Fund 29171	Save Senge Fund 29173	Planning Board Donations 29175
REVENUE								
Property taxes	$ -	$ 587,328	$ -	$ -	$ -	$ -	$ -	$ -
Excise								
Penalties and interest		6,148						
Charges for services								
Licenses and permits								
Intergovernmental revenue	-	131,666	3,677	21,500				
Special assessments								
Fines and forefeits								
Investment income		1,477						
Departmental and other		19,374	-	-	-	-		
Total revenue	-	745,993	3,677	21,500	-	-	-	-
EXPENDITURES								
General government	45,017	838,429	-	-				
Public safety								
Education								
Public works								
Health & Human services								
Culture and recreation								
Debt service								
State and County assessments								
Total expenditures	45,017	838,429	-	-	-	-	-	-
Revenue over (under) expenditures	(45,017)	(92,436)	3,677	21,500	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Note proceeds								
Transfers in								
Transfers (out)		-			(51,362)			
Total OFS(U)	-	-	-	-	(51,362)	-	-	-
Net Change in Fund Equity	(45,017)	(92,436)	3,677	21,500	(51,362)	-	-	-
Fund Equity at beginning of year	150,240	2,524,479	-	-	520,648	1,029	4,002	20,000
Fund Equity at end of year	**$ 105,223**	**$ 2,432,043**	**$ 3,677**	**$ 21,500**	**$ 469,286**	**$ 1,029**	**$ 4,002**	**$ 20,000**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Balance Sheet - Special Revenue Fund
June 30, 2018

	Parking Mitigation Fund 29176	Police Department Donations 29211	Historic Fire Fund 29212	Fire Department Donations 29220	Lagoon Pond Water Testing Fund 29249	FEMA Fund 29290	Emergency Mgmt Donations 29291	Shellfish Dredge Fund 29296
ASSETS								
Cash and equivalents	$ 12,126	$ -	$ 18,110	$ 1,280	$ 245	$ 21,500	$ 15,063	$ 500
Investments								
Property tax receivables								
Excise tax receivables								
Intergovernmental receivables								
Departmental and other receivables								
Prepaid expenses								
Amount to be provided for LT obligations								
Total assets	**$ 12,126**	**$ -**	**$ 18,110**	**$ 1,280**	**$ 245**	**$ 21,500**	**$ 15,063**	**$ 500**
LIABILITIES								
Accounts payable								
Salaries payable								
Withholdings payable								
Unearned revenue								
Provision for refund of paid taxes								
Bond escrow payable								
Notes payable								
Agency payables								
Capital leases payable								
Bonds payable								
Total liabilities	-	-	-	-	-	-	-	-
DEFERRED INFLOWS								
Deferred inflows - property taxes								
Deferred inflows - other								
Total deferred inflows	-	-	-	-	-	-	-	-
EQUITY								
Reserved for continued appropriation								
Reserved for expenditure								
Undesignated	12,126	-	18,110	1,280	245	21,500	15,063	500
Appropriation deficit								
Total fund equity	12,126	-	18,110	1,280	245	21,500	15,063	500
Total liabilities, deferred inflows and equity	**$ 12,126**	**$ -**	**$ 18,110**	**$ 1,280**	**$ 245**	**$ 21,500**	**$ 15,063**	**$ 500**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Stmt. of Changes in Fund Equity
Special Revenue Fund - FY 2018

	Parking Mitigation Fund 29176	Police Department Donations 29211	Historic Fire Fund 29212	Fire Department Donations 29220	Lagoon Pond Water Testing Fund 29249	FEMA Fund 29290	Emergency Mgmt Donations 29291	Shellfish Dredge Fund 29296
REVENUE								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excise								
Penalties and interest								
Charges for services								
Licenses and permits								
Intergovernmental revenue								
Special assessments								
Fines and forefeits								
Investment income								
Departmental and other	3,200							
Total revenue	3,200	-	-	-	-	-	-	-
EXPENDITURES								
General government								
Public safety							1,044	
Education								
Public works						26,660		
Health & Human services								
Culture and recreation								
Debt service								
State and County assessments								
Total expenditures	-	-	-	-	-	26,660	1,044	-
Revenue over (under) expenditures	3,200	-	-	-	-	(26,660)	(1,044)	-
OTHER FINANCING SOURCES (USES)								
Note proceeds								
Transfers in						(13,853)		
Transfers (out)								
Total OFS(U)	-	-	-	-	-	(13,853)	-	-
Net Change in Fund Equity	3,200	-	-	-	-	(40,513)	(1,044)	-
Fund Equity at beginning of year	8,926	-	18,110	1,280	245	62,013	16,107	500
Fund Equity at end of year	**$ 12,126**	**$ -**	**$ 18,110**	**$ 1,280**	**$ 245**	**$ 21,500**	**$ 15,063**	**$ 500**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Balance Sheet - Special Revenue Fund
June 30, 2018

	Harbor Fuel Fund 29298	School Scholarship Fund 29301	COA Elderly Program 29540	COA Donations 29541	Library Donations 29611	Ocean Park Friends of Oak Bluffs 29614	Historical Commission Donations 29616	Niantic Park Fund 29630
ASSETS								
Cash and equivalents	$ (1,813)	$ 5,044	$ 331	$ 775	$ 32,195	$ 539	$ 183	$ 3,388
Investments								
Property tax receivables								
Excise tax receivables								
Intergovernmental receivables								
Departmental and other receivables	5,000							
Prepaid expenses								
Amount to be provided for LT obligations								
Total assets	**$ 3,187**	**$ 5,044**	**$ 331**	**$ 775**	**$ 32,195**	**$ 539**	**$ 183**	**$ 3,388**
LIABILITIES								
Accounts payable								
Salaries payable								
Withholdings payable								
Unearned revenue								
Provision for refund of paid taxes								
Bond escrow payable								
Notes payable								
Agency payables								
Capital leases payable								
Bonds payable								
Total liabilities	-	-	-	-	-	-	-	-
DEFERRED INFLOWS								
Deferred inflows - property taxes								
Deferred inflows - other								
Total deferred inflows	-	-	-	-	-	-	-	-
EQUITY								
Reserved for continued appropriation								
Reserved for expenditure								
Undesignated	3,187	5,044	331	775	32,195	539	183	3,388
Appropriation deficit								
Total fund equity	3,187	5,044	331	775	32,195	539	183	3,388
Total liabilities, deferred inflows and equity	**$ 3,187**	**$ 5,044**	**$ 331**	**$ 775**	**$ 32,195**	**$ 539**	**$ 183**	**$ 3,388**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Stmt. of Changes in Fund Equity
Special Revenue Fund - FY 2018

	Harbor Fuel Fund 29298	School Scholarship Fund 29301	COA Elderly Program 29540	COA Donations 29541	Library Donations 29611	Ocean Park Friends of Oak Bluffs 29614	Historical Commission Donations 29616	Niantic Park Fund 29630
REVENUE								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excise								
Penalties and interest								
Charges for services	488,277							
Licenses and permits								
Intergovernmental revenue								
Special assessments								
Fines and forefeits								
Investment income								
Departmental and other		500		7,721	8,042	189		2,000
Total revenue	488,277	500	-	7,721	8,042	189	-	2,000
EXPENDITURES								
General government								
Public safety								
Education		500						
Public works								
Health & Human services				7,250				
Culture and recreation	354,778				7,974			5,766
Debt service								
State and County assessments								
Total expenditures	354,778	500	-	7,250	7,974	-	-	5,766
Revenue over (under) expenditures	133,499	-	-	471	68	189	-	(3,766)
OTHER FINANCING SOURCES (USES)								
Note proceeds								
Transfers in								-
Transfers (out)	(149,875)		-	-				
Total OFS(U)	(149,875)	-	-	-	-	-	-	-
Net Change in Fund Equity	(16,376)	-	-	471	68	189	-	(3,766)
Fund Equity at beginning of year	19,563	5,044	331	304	32,127	350	183	7,154
Fund Equity at end of year	**$ 3,187**	**$ 5,044**	**$ 331**	**$ 775**	**$ 32,195**	**$ 539**	**$ 183**	**$ 3,388**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Balance Sheet - Special Revenue Fund
June 30, 2018

	Park & Rec Donations 29631	Resident Home Site Fund 82101	Stabilization Fund 82102, 82106, & 82110	Municipal Affordable Housing Trust 82107 & 89125	Municipal Building Fund 82193	Workers Comp Fund FD 82201	Workers Comp Fund PD 82210	Total Special Revenue Fund
ASSETS								
Cash and equivalents	$ 83	$ 748	$ 2,369,561	$ 923,620	$ 9,794			7,941,517
Investments								-
Property tax receivables								29,256
Excise tax receivables								-
Intergovernmental receivables								646,585
Departmental and other receivables								1,976,968
Prepaid expenses								-
Amount to be provided for LT obligations								-
Total assets	**$ 83**	**$ 748**	**$ 2,369,561**	**$ 923,620**	**$ 9,794**	**$ -**	**$ -**	**$ 10,594,326**
LIABILITIES								
Accounts payable								-
Salaries payable								5,319
Withholdings payable								-
Unearned revenue								-
Provision for refund of paid taxes								-
Bond escrow payable								-
Notes payable								-
Agency payables								-
Capital leases payable								-
Bonds payable								-
Total liabilities	-	-	-	-	-	-	-	5,319
DEFERRED INFLOWS								
Deferred inflows - property taxes								29,256
Deferred inflows - other								2,574,815
Total deferred inflows	-	-	-	-	-	-	-	2,604,071
EQUITY								
Reserved for continued appropriation								996,337
Reserved for expenditure								807,134
Undesignated	83	748	2,369,561	923,620	9,794			6,181,465
Appropriation deficit								-
Total fund equity	83	748	2,369,561	923,620	9,794	-	-	7,984,936
Total liabilities, deferred inflows and equity	**$ 83**	**$ 748**	**$ 2,369,561**	**$ 923,620**	**$ 9,794**	**$ -**	**$ -**	**$ 10,594,326**
Variance	-	-	-	-	-	-	-	-

TOWN OF OAK BLUFFS, MASSACHUSETTS

Combining Stmt. of Changes in Fund Equity
Special Revenue Fund - FY 2018

	Park & Rec Donations 29631	Resident Home Site Fund 82101	Stabilization Fund 82102, 82106, & 82110	Municipal Affordable Housing Trust 82107 & 89125	Municipal Building Fund 82193	Workers Comp Fund 82201	Workers Comp Fund PD 82210	Total Special Revenue Fund
REVENUE								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 587,328
Excise								-
Penalties and interest								6,148
Charges for services								2,186,425
Licenses and permits								4,659
Intergovernmental revenue				-				1,680,694
Special assessments								-
Fines and forefeits								-
Investment income		2	3,953	-	20			5,452
Departmental and other				2,425			8,000	53,897
Total revenue	-	2	3,953	2,425	20	-	8,000	4,524,603
EXPENDITURES								
General government								1,827,380
Public safety							8,000	1,807,271
Education								355,989
Public works								57,343
Health & Human services				5,402				29,409
Culture and recreation								400,288
Debt service								-
State and County assessments								-
Total expenditures	-	-	-	5,402	-	-	8,000	4,477,680
Revenue over (under) expenditures	-	2	3,953	(2,977)	20	-	-	46,923
OTHER FINANCING SOURCES (USES)								
Note proceeds								-
Transfers in			500,000			-	-	500,000
Transfers (out)								(563,437)
Total OFS(U)	-	-	500,000	-	-	-	-	(63,437)
Net Change in Fund Equity	-	2	503,953	(2,977)	20	-	-	(16,514)
Fund Equity at beginning of year	83	746	1,865,608	926,597	9,774	-	-	8,001,450
Fund Equity at end of year	**$ 83**	**$ 748**	**$ 2,369,561**	**$ 923,620**	**$ 9,794**	**$ -**	**$ -**	**$ 7,984,936**
Variance	-	-	-	-	-	-	-	-

GLOSSARY OF FINANCIAL & BUDGET TERMS

MUNICIPAL GLOSSARY

DIVISION OF LOCAL SERVICES

AUGUST 2017

DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Supporting a Commonwealth of Communities

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Abatement – A reduction or elimination of a real or personal property tax, motor vehicle excise, fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accelerated New Growth – MGL c 59 § 2A(a) is a local option statute that allows a community to value and assess new growth (i.e., new construction or other physical additions to real property) occurring by June 30 for the fiscal year beginning July 1. This local adoption law, commonly referred to as Chapter 653, allows the community to assess improved parcels, which ensures the property owner pays his fair share of the cost of government operations for the fiscal year beginning July 1 rather than a year later.

Advance Refunding of Debt – This occurs when new debt is issued to replace or redeem old debt before the maturity or call date of the old debt. Under these circumstances, the proceeds of the new debt must be placed in escrow and used to pay interest on old, outstanding debt as it becomes due and to pay the principal on the old debt, either as it matures or at an earlier call date. (See Refunding of Debt, Current Refunding of Debt)

Agency Fund – One of the 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 subsequently forwarded to the federal government, health care provider, and so forth.

Amended New Growth – When the assessors discover inadvertently omitted properties that would have been new growth, they may submit an Amended Tax Base Growth Report (Form LA-13A) to BLA before setting the tax rate for the next fiscal year. BLA will certify the amount of any additional tax base growth and notify BOA. BOA will then recalculate the community's levy limit and notify the assessors of the new base for the purposes of calculating the succeeding year's levy limit.

Amortization – The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appellate Tax Board (ATB) – Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state-owned land valuations, exemption eligibility, property classification, and equalized valuations.

Appropriation – An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage – As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Arm's Length Sale – A transfer of property ownership between a willing seller not under compulsion to sell and a willing buyer not under compulsion to buy. The sale price is the amount of money, or its equivalent, that probably would be arrived at through fair negotiations taking into consideration the uses to which the property may be put and allowing a reasonable time for exposure to the market.

Assessed Valuation – A value assigned to real estate or other property by a government 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. (See Ad Valorem; Full And Fair Cash Value)

Assessment Date – The date property tax liability is fixed. In Massachusetts, property taxes are assessed as of the January 1 prior to the fiscal year. Assessors determine the physical status of taxable real and personal property, its ownership, fair cash value, and usage classification as of that date. By local option (MGL c. 59 § 2D), the physical status of real property on June 30 is deemed to be its condition on the previous January 1.

Assessment Sale Ratio (ASR) – Property assessed value divided by sales price. Expresses the relationship between the assessed value of a sold property and its most recent sales price. The ASR is instrumental in BLA's certification of municipal property values completed every five years.

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

Audit Committee – A committee appointed by the select board, mayor, or city council with specific responsibility to review a community's independent audit of financial statements and address all issues relating to it, as well as those outlined in the accompanying management letter.

Audit Management Letter – An independent auditor's written communication to government officials, separate from the community's audit. It generally identifies deficient areas, if any, and presents recommendations for improving accounting procedures and other internal controls.

Audit Report – Prepared by an independent auditor, an audit report includes: (a) a statement of the audit's scope; (b) explanatory comments as to the application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) supplementary comments, recommendations and statistical tables. It is very often accompanied by a management letter.

Available Funds – Balances in the various fund types that represent nonrecurring revenue sources. As a matter of sound practice, they are frequently appropriated for unforeseen expenses, capital expenditures, or other one-time costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and retained earnings.

Balance Sheet – A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit as of a specified date.

Bank Qualified – When a municipality issues $10,000,000 or less in bonds or notes in a calendar year, these issuances are designated as "bank qualified." The bank that purchases the security receives a tax deduction (80% of the interest cost) for this type of purchase. This deduction makes bank qualified bonds and notes attractive purchases.

Betterments (Special Assessments) – Whenever part of a community benefits from a public improvement or betterment (e.g., water, sewer, sidewalks, etc.), special property taxes may be assessed to that area's property owners to reimburse the governmental entity for all or part of the costs it incurred to complete the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost, which may be paid in full or apportioned over a period of up to 20 years. If spread over the years, the community adds one year's apportionment along with one year's committed interest computed from October 1 to October 1 to the associated tax bills until the betterment has been paid.

BLA – Bureau of Local Assessment

Block Grant – A federal grant of money awarded by formula under very general guidelines that allow grantees broad latitude in spending activities.

BOA – Bureau of Accounts

Boat Excise – In accordance with MGL c. 60B, this is an amount levied on boats and ships in lieu of a personal property tax for the privilege of using the

state's waterways. Assessed annually as of July 1, the excise is paid to the community where the boat or ship is usually moored or docked.

Bond – 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. (See Note)

Bond and Interest Record (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue. (See Debt Statement)

Bond Anticipation Note (BAN) – Short-term debt instrument used to generate cash for initial project costs with the expectation the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be reissued for up to 10 years, provided principal repayment begins after two years (MGL c. 44 § 17).

Bond Authorization – The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor or the board of selectmen. (See Bond Issue)

Bond Counsel – An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.

Bond Issue – The actual sale of the entire, or portion of, the bond amount authorized by a town meeting or city council.

Bond Premium – The difference between the market price of a bond and its face value (when the market price is higher). A premium occurs when the bond's stated interest rate is set higher than its true interest cost (the market rate). Premiums received at the time of sale must be used to pay project costs and reduce the amount borrowed by the same amount or be reserved for appropriation for purposes for which debt has or may be authorized for an equal or longer period than the original loan. Additions to the levy limit for a Proposition 2 ½ debt exclusion are restricted to the true interest cost incurred to finance the excluded project. If the premium is not used to pay project costs and reduce the amount of a debt-excluded borrowing, the annual debt exclusion must be adjusted to reflect the true interest rate.

Bond Rating (Municipal) – A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard & Poor's, use rating systems that designate a letter or a combination of letters and numerals, where AAA is the highest rating and C1 is very low.

Bonds Authorized and Unissued – Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by town meeting or the city council to be removed from community's books.

Bulk Sale of Tax Receivables – A community may make bulk assignments of its delinquent property tax receivables and liens to third parties (MGL c. 60 § 2C). DLS recommends municipal officers discuss whether to use this authority and what receivables would be assigned.

Bureau of Accounts (BOA) – A bureau within the Division of Local Services charged with overseeing municipal execution of financial management laws, rules and regulations.

Bureau of Local Assessment (BLA) – Bureau within the Division of Local Services charged with overseeing municipal execution of state laws, rules

and regulations involving real and personal property assessments. BLA is also responsible for determining equalized valuations and overseeing the valuation of state-owned land.

Capital Asset – Any tangible property used in the operation of government that is not easily converted into cash and that has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure, such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and minimum initial cost.

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 to finance each recommended expenditure (e.g., tax levy or rates) and identify those items that were not recommended.

Capital Improvement Program – A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital plan. It coordinates community planning, fiscal capacity, and physical development. While all the community's needs should be identified in the program, there is a set of criteria that prioritize the expenditures.

Capital Outlay – The exchange of one asset (cash) for another (capital asset) with no ultimate effect on net assets. Also known as "pay as you go," it is the appropriation and use of available cash to fund a capital improvement, as opposed to incurring debt to cover the cost.

Capital Outlay Expenditure Exclusion – A temporary increase in the tax levy to fund a capital project or to make a capital acquisition. Such an exclusion requires a two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a communitywide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cash Book – A source book of original entry that a treasurer is required to maintain for the purpose of recording municipal receipts, adjustments to balances, deposits to municipal accounts, and disbursements through warrants.

Categorical Grant – A type of intergovernmental payment that is characterized by extensive restrictions on the uses to which the funds may be "spent" by the recipient government.

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 (MGL c. 90 § 34). **Chapter Land** – Forest, agricultural/horticultural, and recreational lands classified, valued, and taxed according to MGL c. 61, 61A, and 61B. Land is valued at its current use rather than the full and fair cash value. The commercial property tax rate is applicable for land defined under these chapters, unless the community adopts a local option provision within each chapter to apply the open space rate.

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.

Cherry Sheet Assessments – Estimates of annual charges to cover the costs of certain state and county programs.

Cherry Sheet Offset Items – Local aid that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public library grants. (See Offset Receipts)

Classification of Real Property – Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified the real property, local officials are permitted to determine locally, within limits established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Classification of the Tax Rate – Each year, the select board or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL c. 40 § 56), and determining whether to offer an open space discount, a residential exemption (c. 59, § 5C), and/or a small commercial exemption (c. 59, § 5I) to property owners.

Code of Ethics – The provisions and requirements of MGL c. 286A pertaining to the standards of behavior and conduct to which all public officials and employees are held. (See State Ethics Commission)

Collective Bargaining – The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.

Commitment – This establishes the liability for individual taxpayers. For example, the assessors' commitment of real estate taxes fixes the amount the collector will bill and collect from property owners.

Community Preservation Act (CPA) – Enacted as MGL c. 44B in 2000, the CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; c) the acquisition, creation, preservation, rehabilitation, and restoration of land for recreational use; d) the acquisition, creation, preservation and support of community housing; e) the rehabilitation and restoration of open space or community housing that is acquired or created using monies from the fund; and (f) a municipal affordable housing trust. Acceptance requires town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees.

Community Preservation Fund – A special revenue fund established pursuant to MGL c. 44B to receive all monies collected to support a CPA program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the state, and proceeds from the sale of certain real estate.

Computer Assisted Mass Appraisal (CAMA) System – An automated system for maintaining property data, valuing property, and ensuring tax equity through uniform valuations.

Conservation Fund – A city or town may appropriate money to a conservation fund, which may be expended by the conservation commission for lawful conservation purposes as described in MGL c. 40 § 8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of city council or town meeting.

Contingent Appropriation – An appropriation that authorizes spending for a particular purpose only if subsequently approved in a voter referendum. Under MGL c. 59 § 21C (m), towns may make appropriations from the tax levy, available funds, or borrowing contingent on the subsequent passage of a Proposition 2½ override or exclusion question for

the same purpose. If initially approved at an annual town meeting, voter approval of the contingent appropriation must occur by September 15. Otherwise, the referendum vote must occur within 90 days after the town meeting dissolves. The question may be placed before the voters at more than one election, but if the appropriation is not approved by the applicable deadline, it is null and void. If contingent appropriations are funded through property taxes, DLS cannot approve the tax rate until the related override or exclusion question is resolved or the deadline passes, whichever occurs first.

Contingent Debt – Debt that is not in the first instance payable as a direct obligation of the governmental unit but has been guaranteed by a pledge of its faith and credit. The obligation to pay by the guarantor arises upon the default of the borrower. An industrial revenue bond guaranteed by a municipality would constitute contingent debt.

Contingent Liabilities – Items that may become liabilities as the result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts.

Corporations Book (the Corp Book) – Annually updated and published by DLS, the Corp Book provides a listing of the domestic and foreign corporations doing business in Massachusetts as of January 1 that are subject to a tax or excise under MGL Chap. 59 (local property tax), 60A (motor vehicle excise), or 63 (corporation excises). The listing provides useful information to assessors about the taxable status of businesses located in their community.

Cost Approach – A method used to estimate the present market value of an existing property by calculating the current cost to rebuild it, then adjusting the cost downward for depreciation based on the property's actual age. Land is valued separately and added to the depreciated replacement cost.

Current Refunding of Debt – The process of immediately applying proceeds of refunding debt to redeem the old debt. That is, the maturity date on the old debt coincides with the issuance date of the new borrowing obligation. (See Refunding of Debt and Advance Refunding of Debt)

Cyclical Inspection Program – A cyclical reinspection program involves completing an interior and exterior inspection of all property over a multiyear period, not exceeding nine years.

Data Collection – Process of inspecting real and personal property and recording its attributes, quality, and condition.

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 c. 44 §§ 1, 2, 3, 4a, 6-15.

Debt Burden – The amount of debt carried by an issuer usually expressed as a measure of value (e.g., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

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 of 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 a municipality may authorize for qualified purposes under state law. Under MGL c. 44 § 10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, a community can receive approval to increase its 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.

Debt Service Fund – Governmental fund type used to account for the accumulation or resources for, and the payment of, general long-term debt principal and interest. In Massachusetts, these are only allowed by special legislation.

Debt Statement – A report that local treasurers are required to file with DLS showing the authorized and issued debt, retired debt, and interest paid by a community during the prior fiscal year, as well as authorized but unissued debt at year-end. Also known as the "Statement of Indebtedness."

Deferred Revenue – Amounts that do not meet the criteria for revenue recognition. Also, earned amounts that are not yet available to liquidate liabilities of a current period.

Deficit – The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

Deficit Bonds – Long-term borrowing vehicle intended to fund operating deficits and available to cities and towns only through special legislation.

Demand Notice – When a tax bill becomes past due, the collector sends a demand notice requesting payment. The collector is required to issue a demand before initiating a tax taking.

Department of Elementary and Secondary Education (DESE) – State department providing resources to school administrators, teachers, students and parents in Massachusetts. The DESE Finance section deals with a wide range of school finance issues and takes a major role in determining state aid to municipalities for education via the Local Aid projects that make up the Cherry Sheet process.

Deputy Collector – A vendor empowered to take enforcement and collection actions on behalf of a community's collector.

Designated Unreserved Fund Balance – A limitation on the use of all or part of the expendable balance in a governmental fund.

DLS – The Department of Revenue's Division of Local Services

Emergency Spending – MGL c. 44 § 31 allows a community to spend in excess of appropriation in cases of major disasters that pose immediate threats to the health or safety of people or property, following an emergency declaration by the Governor or two-thirds vote of the council or select board and the approval of the Director of Accounts.

Encumbrance – A reservation of funds to cover an obligation arising from a purchase order, contract, or salary commitment chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Fund – Authorized by MGL c. 44 § 53F½, an enterprise fund 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 a service's total costs recovered through user charges and the portion subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital --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 retained earnings, generated by the enterprise operation rather than closing this 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.

Equalized Valuations (EQVs) – An estimate of the full and fair cash value (FFCV) of all property in the state as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and in determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL c. 58 § 10C, is charged with the responsibility of biennially

determining an equalized valuation for each city and town in the state.

Excess and Deficiency (E&D) – Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet submitted to DLS by the district's auditor, accountant, or comptroller. E&D is not available for appropriation until certified by the Director of Accounts.

Excess Levy Capacity – The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the select board or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DLS when setting the tax rate.

Exemption – A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Exemption Date – Real estate tax exemption status is determined as of July 1. All qualifying factors must be met as of that date.

Expenditure – An outlay of money made by a municipality to provide the programs and services within its approved budget.

Federal Aid Anticipation Note (FAAN) – Short-term debt instrument used to generate cash with the expectation that the debt will be paid from anticipated federal aid. As with a note, FAANs are typically issued for a term of less than one year and are full faith and credit obligations.

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.

Field Review Audit – A review of assessment valuation methods and support documentation by the BLA performed as a prerequisite to a five-year certification of property values.

Finance Control Board – A board created by special legislation and comprised of state officials to oversee the financial management of a community, which may have received deficit borrowing authorization or state loans to finance operating deficits.

Financial Advisor – An individual or institution that assists municipalities in the issuance of tax exempt bonds and notes. The public finance department of a commercial bank or a non-bank advisor usually provides this service.

Financial Disclosure Law – MGL c. 268B requires certain individuals, officials and candidates for elected office to file statements of financial interests with the State Ethics Commission.

Financial Statement – A presentation of the assets and liabilities of a community as of a particular date, most often after the close of the fiscal year.

Fiscal Year (FY) – Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30. In each case, the designation of the fiscal year is that of the calendar year in which the fiscal year ends.

Fixed Assets – Long-lived, tangible assets, such as buildings, equipment and land, obtained or controlled as a result of past transactions or circumstances.

Fixed Costs – Costs legally or contractually mandated, such as retirement, FICA/Social Security, insurance, debt service, or interest on loans.

Foundation Budget – The spending target imposed by DESE for each school district as the level necessary to provide an adequate education for all students.

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 estimated 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 June 30 balance sheet, which is submitted by the community's auditor, accountant, or comptroller. Free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds)

Full and Fair Cash Value – The Massachusetts Supreme Judicial Court defines fair cash value as the "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January 1 of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956))

Full Faith and Credit Obligations – A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full-faith-and-credit bonds.

Full Measure and List – An inspection program completed by assessors to maintain up-to-date property records. Properties are literally measured and relisted in the assessors' records with any changes in condition since the last inspection. Also referred to as a cyclical inspection program, BLA recommends a full measure and list be completed once in every nine-year cycle.

Fund – An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. Within a fund, financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently. Examples of funds include the general fund and enterprise funds.

Fund Accounting – Organizing the financial records of a municipality into multiple, segregated locations for money. Communities whose accounts are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance – The difference between assets and liabilities reported in a governmental fund. Also known as fund equity. **General Fund** – The fund used to account for most financial resources and activities governed by the normal town meeting or city council appropriation process.

General Fund Subsidy – Most often used in the context of enterprise funds. When the revenue generated by rates or user fees is insufficient to cover the cost to provide a particular service, general fund money is used to close the gap in the form of a subsidy. The subsidy may or may not be recovered by the general fund in subsequent years.

General Ledger (GL) – The accountant's record of original entry, a general ledger is a set of numbered accounts used to track financial transactions and prepare financial reports. Each account is a distinct record summarizing each type of asset, liability, equity, revenue and expense. A chart of accounts lists all the accounts in the general ledger.

General Obligation Bonds – Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Government Finance Officers Association (GFOA) – A nationwide association of public finance professionals.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental External Investment Pool – An arrangement that commingles money of multiple, legally separate entities and invests in an investment portfolio on the participants' behalf. A pool can be sponsored by an individual government, jointly by multiple governments, or by a nongovernmental entity. An example is the Massachusetts Municipal Depository Trust.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: general, special revenue, capital project, debt service, and permanent.

Grant Anticipation Notes (GAN) – Short-term, interest-bearing notes issued by a government to raise capital to be repaid by grant proceeds anticipated at a later date. GANs allow the recipient of the grant to begin carrying out the purpose of the grant immediately.

Home Rule – Refers to the power of municipalities to regulate their affairs by bylaws/ordinances or home rule charters subject to certain limitations.

Home Rule Charter – An alternative, under MGL c. 43B, to create a charter commission by which cities and towns may create, adopt, revise and amend local charters.

Income Approach – A method of estimating property value by converting anticipated net rental revenue generated by the property into an indication of market value. Used primarily to value commercial/industrial properties and apartment buildings, which are normally bought and sold on the basis of their income producing capabilities.

Indirect Cost – Costs of a service not reflected in the operating budget of the entity providing the service. The matter of indirect costs arises most often in the context of enterprise funds. An example of an indirect cost of providing water service would be the value of time spent by non-water-department employees who process water bills. A determination of these costs is necessary to analyze the total cost of service delivery.

Informational Guideline Release (IGR) – Provided on the DLS website, IGRs are DLS publications that outline a policy or administrative procedure or that provide a law update related to municipal finance.

Inside Debt – Municipal debt incurred for purposes enumerated in MGL c. 44, § 7 and within the community's debt limit, which is an amount no higher than five percent of the community's equalized valuation. Because this type of borrowing is below the debt limit, it is referred to as inside debt. (See Outside Debt)

Interest – Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis but are paid every six months.

Interest Rate – The interest payable, expressed as a percentage of the principal available, for use during a specified period of time. It is always expressed in annual terms.

Interim-year Valuation Adjustment – State law requires that local assessed values reflect market value every year. Every five years, BLA reviews and certifies that an individual community's assessed values meet this standard. In between these five-year revaluations, a community must complete an annual analysis to determine whether an interim-year value adjustment is warranted and report the results to BLA. Depending on market conditions and property value trends, adjustments

may increase or decrease values or leave them unchanged.

Internal Service Fund – A municipal accounting fund used to accumulate the cost of central services, such as data processing, printing, postage, and motor pool. Costs or charges to an internal service fund are then allocated to other departments or funds within the governmental unit.

Investments – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Joint Labor Management Committee (JLMC) – The JLMC's purpose is to mediate police officer or fire fighter collective bargaining disputes with municipalities when negotiations reach impasses. The JLMC only enters a collective bargaining process when petitioned to do so by either party or by both parties acing jointly.

Land Court – Established in 1898, the Land Court has the exclusive jurisdiction to foreclose rights of redemption on a property in tax title.

Land of Low Value (MGL c. 60 § 79) – After 90 days from the date of a tax taking, the treasurer may work with the assessors to pursue a land of low value foreclosure through DLS, an alternative foreclosure procedure to seeking a Land Court decree. Annually, DLS publishes the maximum valuation of parcels qualifying for the land of low value foreclosure procedure.

Land Schedule – Typically developed by assessors and revaluation consultants, this is a table used to arrive at consistent assessed values for land within defined neighborhoods. **Legal Opinion (re: debt issuance)** – An opinion by an attorney or law firm that bonds have been legally issued by a public body, and, usually, that the bonds are exempt from federal income taxes and some Massachusetts taxes under existing laws, regulations, and rulings.

Levy – The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is reestablished 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 c. 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, debt exclusion, or special exclusion.

Levy Limit – A levy limit is one of two types of levy (tax) restrictions imposed by MGL c. 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.

Lien – A legal claim against real or personal property to protect the interest of a party (e.g., a city or town) to whom a debt is owed (e.g., taxes). In the case of real property, the lien in favor of a municipality automatically arises each January 1, but it must be secured through other action. **Lien Date** – The date a lien arises on real property to protect the municipality's right to payment of taxes. Property tax liens arise by law on the January 1 assessment date. The lien is secured when the collector makes a tax taking and places the property in tax title. Unless the lien is secured, it expires if five years elapse from the January 1 assessment date and the property is transferred in the meantime. **Line-item Budget** – A budget that stratifies spending into categories of greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Line-item Transfer – The reallocation of a budget appropriation between two line items within an expenditure category (e.g., salaries, expenses).

Employed as a management tool, line-item transfer authority allows department heads to move money where a need arises for a similar purpose without altering the bottom line. Whether or not line-item transfers are permitted depends on how the budget is presented (i.e., its format) and what level of budget detail town meeting approves.

Local Aid – Revenue allocated by the state 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.

Long-term Debt – Community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more. (See Permanent Debt)

Massachusetts Certified Public Purchasing Official (MCPPO) – A certification and designation program for public officials responsible for municipal procurements in Massachusetts. (See Uniform Procurement Act)

Massachusetts Municipal Depository Trust (MMDT) – An investment program, founded in 1977 under the supervision of the State Treasurer, in which municipalities may pool excess cash for investment.

Massachusetts School Building Authority (MSBA) – Administers the state program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the community's or district's wealth and the category of reimbursement.

Material Weakness – An audit term for a significant deficiency in a community's internal financial controls. It is a reportable condition (internal control weakness) of such magnitude as to potentially result in material misstatements of financial condition.

Maturity Date – The date that the principal of a bond becomes due and payable in full.

MGL – Massachusetts General Laws

Minimum Required Local Contribution – The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Minimum Residential Factor (MRF) – Massachusetts' law allows for a shift of the tax burden from the residential and open space classes of property to the commercial, industrial and personal property classes (CIP). The MRF, established by the Commissioner of Revenue, is used to make certain the tax burden shift complies with the law. If the MRF would be less than .65, the community cannot make the maximum shift and must use a CIP factor less than 1.50 percent. Under specified conditions, some communities may use a CIP factor of up to 1.75 percent.

Motor Vehicle Excise – A locally imposed annual tax assessed to owners of motor vehicles registered to addresses within the community (MGL c. 60A). The excise tax rate is set by statute at $25.00 per $1,000 of vehicle value.

Multiple Regression – A technique for valuing real property that uses an equation generated through sales analysis to estimate the value of unsold properties.

Municipal(s) (As used in the bond trade) - "Municipal" refers to any state or subordinate governmental unit. Municipals (i.*e*., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, and special districts but also bonds of the state and agencies of the state.

Municipal Bond Insurance – An insurance policy that guarantees the interest and principal on a bond issue will be paid as scheduled. The municipal bond insurer will pay the debt whether or not the default

was caused by an economic crisis or a natural disaster.

Municipal Charges Lien – For delinquent water (MGL c. 40 §§ 42A-F), sewer (MGL c. 83 §§ 16A-F), and trash (MGL c. 44 § 28C(f)) charges, a community may lien these amounts on the property tax, provided the enabling legislation is accepted and a certificate of acceptance is on file at the Registry of Deeds. For other unpaid local charges and fees, a community may adopt MGL c. 40 § 58 separately for each purpose in order to lien each upon the property tax. The lien is created by recording a listing of a particular type of charge or fee (by parcel of land and by name) at the Registry of Deeds.

Municipal Finance Oversight Board – This board (consisting of the attorney general, state treasurer, state auditor, and director of accounts) approves use of qualified bonds and certain other municipal borrowings and other actions.

Municipal Revenue Growth Factor (MRGF) – An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2½ percent increase in the levy limit, estimated new growth, change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).

Net School Spending (NSS) – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches, and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education (Education Reform Act of 1993).

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 revaluations.

Nonrecurring Revenue Source – A one-time source of money available to a city or town. By its nature, a nonrecurring revenue source cannot be relied upon in future years, and therefore, such funds should not be used for operating or other expenses that continue from year to year. **Note** – A short-term loan, typically with a maturity date of a year or less.

Official Statement – A document prepared for potential investors containing information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale and sometimes called an offering circular or prospectus.

Offset Receipts – A local option that allows a particular department's estimated receipts to be earmarked for the department's use and appropriated to offset its annual operating budget. If accepted, MGL c. 44 § 53E limits the amount of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve any use of a higher amount before appropriation. Actual collections that are greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.

OPEB (Other Postemployment Benefits) – Many public employees earn benefits over their years of service that they do not receive until after their government employment ends. While pensions are the most common of these, other postemployment benefits generally include combinations of health, dental, vision, and life insurances. These are provided to eligible retirees and sometime to their beneficiaries, and as a group, are referred to as OPEB.

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

Other Amounts to be Raised (as detailed on the Tax Recap) – Amounts not appropriated but raised through taxation. Generally, these are locally

generated expenditures (e.g., overlay, teacher pay deferrals, deficits), as well as state, county, and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing budget recommendations to the city council or town meeting.

Outside Debt – Municipal borrowing for purposes enumerated in MGL c. 44, § 8. Since this debt is not measured against a community's debt limit per c. 10, the borrowing is outside the debt limit and therefore referred to as outside debt. (See Inside Debt)

Overlapping Debt – A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Overlay (Overlay Reserve, or Allowance for Abatements and Exemptions) – An account that funds anticipated property tax abatements, exemptions, and uncollected taxes. Additions to the overlay reserve need not be funded by the normal appropriation process but instead raised on the tax rate recapitulation sheet.

Overlay Deficit – A deficit that occurs when the abatements and statutory exemptions charged to the overlay during a fiscal year exceed the account balance. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus – Any balance in the overlay account in excess of the amount remaining to be collected or abated can be transferred to this account. Within 10 days of a written request by the community's chief executive officer, 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. **Override Capacity** – The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Payment in Lieu of Taxes (PILOT) – An agreement between a municipality and an entity not subject to taxation, such as a charitable or educational organization, whereby the organization 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.

Pension (or other employee benefit) Trust Funds – A fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit (OPEB) plans, or other employee benefit plans.

Pension Cost – A measure of the periodic cost of an employer's participation in a defined benefit pension plan.

Pension Plan – An arrangement for the provision of pension benefits to employees upon their retirements. All assets accumulated are used to pay benefits (including refunds of member contributions) to plan members or beneficiaries, as defined by the plan's terms.

PERAC (Public Employee Retirement Administration) - Oversees and directs the state retirement system and administers benefits for members.

Permanent Debt – Borrowing by a community typically involving a debt service amortization period of greater than one year. (See Long-term Debt)

Permanent Funds – A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (that is, for the benefit of

the government for its citizenry). An example is a cemetery perpetual care fund.

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

Preliminary Tax – The tax bill for the first two quarters of the fiscal year, sent by communities on quarterly tax billing cycles or on annual preliminary billing systems. The tax bill is sent by July 1 and can generally be no greater than 50% of the amount due in the previous fiscal year.

Principal – The face amount of a bond, exclusive of accrued interest.

Private-purpose Trust Funds – A fiduciary trust fund type used to report all trust arrangements (other than those properly reported in pension trust funds or investment trust funds), under which the principal and income benefits individuals, private organizations, or other governments. An example is a scholarship fund.

Pro Forma Recap Sheet – The Tax Recap sheet that communities on semiannual tax billing cycles submit to DLS when seeking to send optional preliminary tax bills for the first half of the fiscal year. This is done either because a community is in a recertification year or has a valuation-related delay in setting the tax rate.

Proposition 2½ – 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.

Purchase Order – An official document or form authorizing the purchase of products and services.

Qualified Bond – A program unique to Massachusetts for municipalities with marginal credit ratings, in which the State Treasurer pays the debt service directly from a community's local aid, thereby reinforcing the security of the bond and improving its marketability. The Municipal Finance Oversight Board authorizes issuance of these bonds under c. 44A.

Five-year Certification – The Commissioner of Revenue, through BLA, is required to review local assessed values every five years to certify that they represent full and fair cash value. Refer to MGL c. 40 § 56 and c. 59 § 2A(c).

Raise and Appropriate – A phrase used to identify an expenditure's funding source as money generated by the tax levy or other local receipt.

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

Receipts Reserved for Appropriation – Proceeds earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, ambulance charges may be appropriated to offset expenses in providing ambulance services.

Receivables – An expectation of payment of an amount certain accruing to the benefit of a city or town.

Reconciliation of Cash – The process whereby the accountant and treasurer compare records to confirm available cash in community accounts.

Reconciliation of Receivables – The process whereby the accountant and collector compare records to confirm the amount of outstanding taxes.

Records Disposition Schedule – Published by the Secretary of State's Records Management Division and pursuant to MGL c. 66, these guidelines on municipal records inform local officials as to how long and in what form records must be maintained and identifies those that may be lawfully disposed.

Recurring Revenue Source – A source of money used to support municipal expenditures, which by its nature can be relied on, at some level, in future years. (See Nonrecurring Revenue Source)

Refunding of Debt – Transaction whereby one bond issue is redeemed and replaced by a new bond issue under conditions generally more

favorable to the issuer. (See Current and Advance Refunding of Debt)

Requisition – Form used by the requesting department when ordering products and services from external vendors. This document generates a purchase order.

Reserve Fund – An amount (not to exceed 5 percent of the tax levy for the preceding year) set aside annually within a community's budget 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.

Residential Exemption – A municipality can grant a residential exemption of a dollar amount that cannot exceed 35 percent of the average assessed value of all residential class properties. The exemption reduces, by the adopted percentage, the taxable valuation of each residential parcel that is a taxpayer's principal residence. Granting the exemption raises the residential tax rate and shifts the residential tax burden from moderately valued homes to apartments, summer homes, and higher valued homes.

Residential Factor – Adopted by a community annually, this governs the percentage of the tax levy to be paid by property owners. A residential factor of "1" will result in the taxation of all property at the same rate (single tax rate). Choosing a factor of less than one results in increasing the share of the levy raised by commercial, industrial and personal property. Residential property owners will thereby pay a proportionately lower share of the total levy. (See Minimum Residential Factor)

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, reimburse the general fund for prior-year subsidies, reduce user charges, or provide for enterprise revenue deficits (operating losses).

Revaluation – The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program depends on the assessors' analyses and consideration of many factors, including, but not limited to, the status of the existing valuation system, results of an in-depth sales ratio study, and accuracy of existing property record information. Every five years, assessors must submit property values to DLS for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of property they own. (See five-year Certification)

Revenue Anticipation Borrowing – Cities, towns, and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year, and payments made by the state in lieu of taxes in the prior year. According to MGL c. 44 § 4, cities, towns, and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN) – A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations. (See Tax Anticipation Notes, Bond Anticipation Notes)

Revenue Bond – A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revenue Deficit – The amount by which actual revenues at year-end fall short of projected revenues and appropriation turnbacks and are insufficient to fund the amount appropriated. Unless

otherwise funded, a revenue deficit must be raised in the following year's tax rate.

Revolving Fund – A fund that allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Rollback Taxes – Back taxes that become due when land valued, assessed and taxed under MGL c. 61, 61A or 61B no longer qualifies as actively devoted to the purposes specified in each chapter.

Sale of Cemetery Lots Fund – A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery under provisions of MGL c. 114 § 15.

Sale of Real Estate Fund – A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. MGL c. 44 § 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the city or town is authorized to borrow for a period of five years or more.

Sales Comparison Approach – A method of estimating the value of property by comparing verified data about similar properties that have recently sold or are offered for sale on the open market and adjusting for differences from the subject, or unsold, property.

Schedule A – A statement of revenues, expenditures, and other financing sources, uses, changes in fund balance, and certain balance sheet account information prepared annually by the accountant or auditor at the end of the fiscal year. This report is based on the fund account numbers and classifications contained in the UMAS manual.

Short-term Debt – The outstanding balance, at any given time, on amounts borrowed with maturity dates of 12 months or less. (See Note)

Single Audit Act – For any community that expends $750,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Small Commercial Exemption – A property tax classification option that allows a community to exempt up to 10 percent of the value of a Class Three, commercial parcel. The parcel must be occupied by a small business and have an assessed valuation of less than $1 million. In effect, the option shifts the tax burden from parcels occupied by small businesses to those occupied by other commercial and industrial taxpayers. Eligible small businesses have an average annual employment of no more than 10 people.

Special Assessment – (See Betterments)

Special Assessment Exemption – Full discharge from the payment of betterments and special exemptions, granted only to government properties occupied for public purposes.

Special Exclusion – For a few limited capital purposes, a community may exceed its levy limit or levy ceiling without voter approval. Presently, there are two special expenditure exclusions: 1) water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and 2) a program to assist homeowners to repair or replace faulty septic systems, remove underground fuel storage tanks, or remove dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest apportioned over a period of time, not to exceed 20 years (similar to betterments).

Special Revenue Fund – Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds,

grants from governmental entities, and gifts from private individuals or organizations.

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 c. 40 § 5B). Communities may establish one or more stabilization funds for different purposes and may appropriate any amounts into them. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from a stabilization fund. A majority vote of town meeting or city council is required to appropriate money into a stabilization fund.

State Aid Anticipation Note (SAAN) – A short-term loan issued in anticipation of a state grant or aid (MGL c. 44 § 6A).

State Ethics Commission – This state agency was established to foster integrity in government and promote public trust. The Commission enforces a code of ethics and the Financial Disclosure Law.

State House Notes – Debt instruments for cities, towns, counties, and districts certified by the Director of Accounts. Payable annually, they are usually limited to maturities of five years and principal amounts of $2,250,000. The notes are particularly attractive to smaller communities because certification fees are low, they require neither full disclosure nor official statements, and they are issued in a short period of time.

State Receivership – (See Finance Control Board)

Supplemental Tax Assessments on New Construction (MGL c. 59 § 2D) – A community may make pro rata assessments on the value of improvements that are greater than 50 percent of the billed value, excluding the land value, when an occupancy permit is issued after January 1 (MGL c. 59 § 2D). This provision allows a community to issue a bill (back to the date of occupancy between January 1 - June 30) for the current fiscal year on qualifying property improvements, resulting in additional general revenue. These improvements would be included in the subsequent year's new growth calculation.

Surety Bond – A performance bond that protects a municipality against financial loss arising from a breach of public trust by an employee who collects money on its behalf.

Surplus Revenue – The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tailings – Unclaimed municipal funds in the custody of a municipality, which are retained in a repository (referred to as a tailings account) until eventual disposition (MGL c. 200A). Tailings include unclaimed tax refunds, uncashed payroll checks, vendor payments yet to clear, etc.

Tax Anticipation Notes (TAN) – A short-term note issued to provide cash to cover operating expenses in anticipation of tax proceeds.

Tax Increment Financing Exemption (TIF) – In accordance with MGL c. 59 § 5(51), a property tax exemption negotiated between a community and a private developer, typically implemented over a period up to 20 years, and intended to encourage industrial/commercial development.

Tax Maps – Used to determine the location of properties, indicate the size and shape of each parcel, and show their relation to features that affect value. Maps also provide a complete inventory of all land parcels, helping to minimize the problems of omitted parcels and duplication of listing. Also referred to as assessors' maps.

Tax Possession – Once a tax title has been foreclosed in Land Court, the treasurer records the decree at the Registry of Deeds as a municipally owned property, which thus becomes a tax possession. For a property issued a Land of Low Value affidavit by DLS, the municipality must hold an auction prior to it becoming a tax possession.

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.

Tax Rate Recapitulation Sheet (the Tax Recap) – The document a city or town submits to DLS to set a property tax rate, the recap shows all estimated revenues and actual appropriations that affect the property tax rate. It should be submitted to DLS by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (to issue actual tax bills on or before December 31 in a quarterly community or a semiannual community issuing annual preliminary tax bills).

Tax Title (or Tax Taking) – A collection procedure that secures a municipality's lien on real property and protects its right to payment of overdue property taxes. Without a taking, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner.

Tax Title Foreclosure – The procedure initiated by a city or town treasurer in Land Court, or through the land of low value process, to obtain legal title to real property already in tax title and on which property taxes are overdue. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL c. 60 § 65).

Tax Title Redemption – The payment by a property owner of all overdue taxes, fees, charges, other costs, and interest on real property that the municipality had placed in tax title. The taxpayer's right to redeem terminates when the treasurer receives a Land Court decree or land of low value affidavit, records the affidavit, and holds an auction.

Temporary Debt – Borrowing by a community in the form of notes and for a term of one year or less. (See Short-term Debt)

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.

Turnover Sheet – A form completed by municipal departments that accompanies the physical transfer of departmental revenues (or bank deposit slips reflecting revenues) to the treasurer.

Uncollected Funds – Recently deposited checks that are included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. These funds may not be loaned or used as part of the bank's reserves, and they are not available for disbursement.

Underride – A vote by a community to permanently decrease the tax levy limit. It is the exact opposite of an override.

Undesignated Fund Balance – Monies in the various government funds as of June 30 that are neither encumbered nor reserved and are therefore available for expenditure once certified as part of free cash. (See Designated Fund Balance)

Unfunded OPEB Liability – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. (See OPEB)

Unfunded Pension Liability – This is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is redetermined every three years and driven by assumptions about the interest rates at which a retirement system's assets will grow and the rate of the pensioners' future costs of living increases. (See Pension Plan)

Uniform Municipal Accounting System (UMAS) – UMAS succeeded the statutory accounting system (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and recordkeeping, and enhances the comparability of data among cities and towns.

Uniform Procurement Act – MGL c. 30B establishes uniform procedures for local government to use when contracting for supplies, equipment, services, and real estate.

Unreserved Fund Balance (Surplus Revenue Account) – The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation – The legal requirement that a community's assessed value on property must reflect its market, or full and fair, cash value.

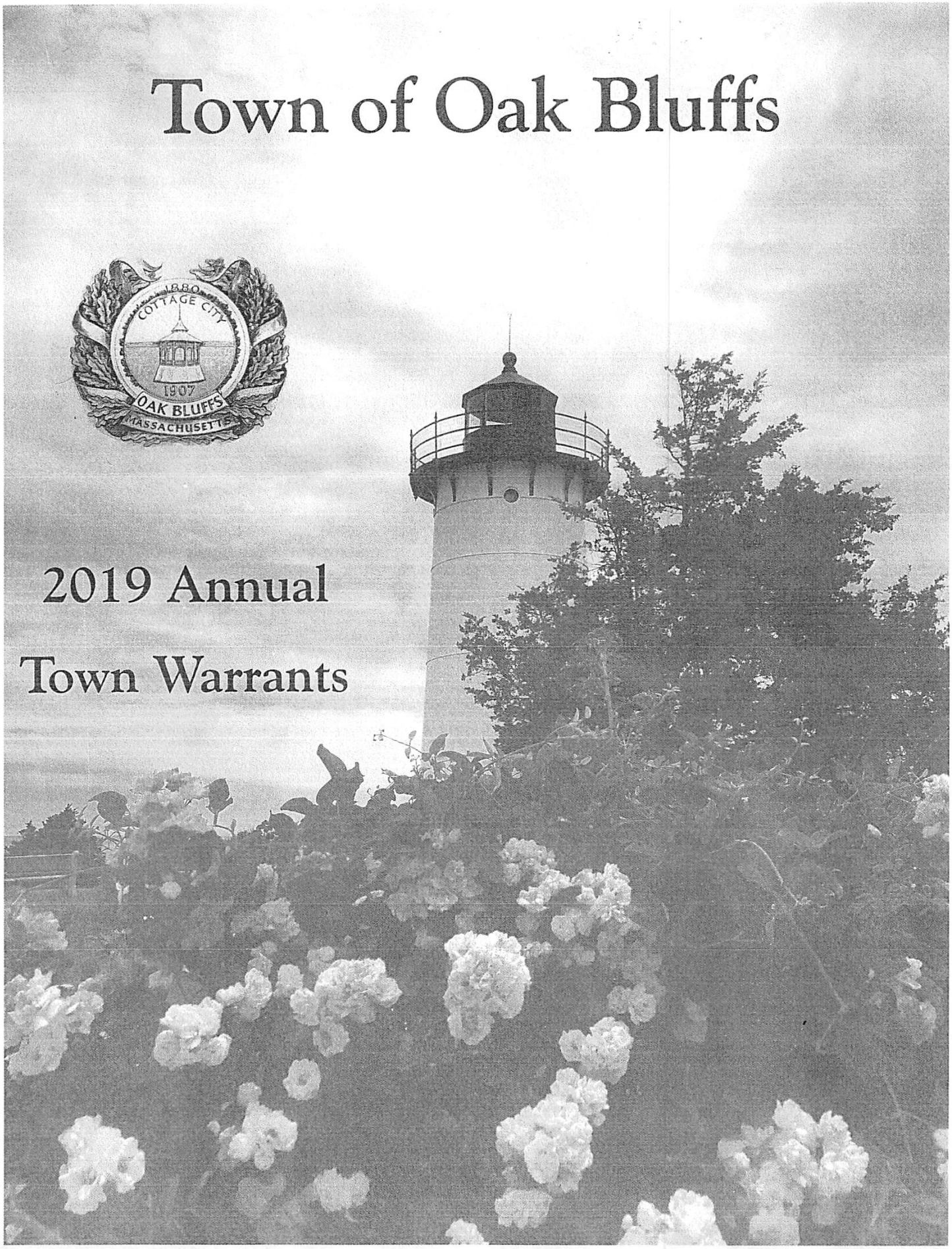
Warrant – An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amounts and from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

Water Surplus – For water departments operating under MGL c. 41 § 69B, any unspent water appropriations or revenues in excess of estimated water receipts close out to a water surplus account. Water surplus may be appropriated to fund water-related general and capital expenses or to reduce water rates.

Waterways Improvement Fund – An account into which 50 percent of the receipts from boat excises and mooring fees imposed under MGL c. 91 § 10A are deposited. Appropriation of these proceeds is limited to certain waterway expenses outlined in MGL c. 40 § 5G.

FY20 ANNUAL TOWN MEETING WARRANT

Town of Oak Bluffs



2019 Annual Town Warrants

DATE: **APRIL 9 2019**

PLACE: **MARTHA'S VINEYARD REGIONAL HIGH SCHOOL**

TIME: **7:00 p.m.**

WARRANT FOR SPECIAL TOWN MEETING
WARRANT FOR ANNUAL TOWN MEETING

ELECTIONS: **APRIL 11, 2019**

PLACE: **OAK BLUFFS LIBRARY MEETING ROOM**

TIME: **10:00 a.m. to 7:00 p.m.**

THIS WARRANT IS FOR YOUR CONVENIENCE AT TOWN MEETING

WARRANT FOR SPECIAL TOWN MEETING
COMMONWEALTH OF MASSACHUSETTS

County of Dukes County, ss

To either of the Constables in the Town of Oak Bluffs, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Oak Bluffs who are qualified to vote in Town Affairs and Elections, to assemble at the Martha's Vineyard High School Performing Arts Center, Edgartown-Vineyard Haven Road, Oak Bluffs, on Tuesday, April 9, 2019 at 7:00 PM in the evening, then and there to act upon the following articles:

Article 1. To see if the Town will vote to transfer from Free Cash the sum of $6,500 (six thousand five hundred dollars) to replace the Town's voting tabulator or take any other action relative thereto.
Board of Selectmen
Town Clerk
Capital Program Committee
Executive Summary: This article funds the replacement of the Town's electronic voting tabulator which is beyond its useful life and can no longer be repaired. This project is recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 2. To see if the Town will vote to appropriate $50,000 from the Fund Balance Reserved for Overlay (Overlay Surplus) for the purpose of funding the state mandate revaluation of real and personal property, software maintenance, mapping, or any other assessing departmental expenses or do or take any other action relating thereto.
Board of Assessors
Executive Summary: These funds will be available for expenditures relating to the State mandated inspection and revaluation of real and personal property, mapping, software enhancements, and general consulting.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 3. To see if the Town will vote to transfer from Free Cash the sum of $34,912.80 (Thirty-four thousand nine hundred twelve dollars and eighty cents) to the Police Detail Account, or take any other action relative thereto.
Board of Selectmen
Executive Summary: This article funds a long-standing deficit that has accumulated in the Police Detail Account over time since its inception. The Police detail account is normally used to fund private projects requiring a public Police Officer for supervision. Although strong effort is used to collect any outstanding amounts, certain amounts remain permanently uncollectable. Over $30,000 of the outstanding deficit is attributable to three sources, a bankrupt music and arts festival, emergency storm road coverage and a harbor event where the payment was closed into the general fund in a prior fiscal year.
Finance and Advisory Board Recommendation: 7-yes, 0-no

HEREIN FAIL NOT AND GIVE PUBLIC NOTICE BY CAUSING THIS NOTICE TO BE POSTED IN TWO (2) OR MORE PLACES IN THE TOWN AT LEAST FOURTEEN (14) DAYS BEFORE THE TIME OF SAID MEETING AND MAKE DUE RETURN OF THIS WARRANT WITH YOUR DOINGS TO THE TOWN CLERK AT THE TIME AND PLACE SPECIFIED.
GIVEN UNDER OUR HANDS THIS_____DAY OF MARCH, 2019.

_____,
Gail M. Barmakian, Chairman

_____
Brian Packish

_____
Michael J. Santoro

_____
Jason Balboni

_____
Gregory A. Coogan

BOARD OF SELECTMEN
TOWN OF OAK BLUFFS

PURSUANT TO THE FOREGOING INSTRUCTIONS, I HEREBY NOTIFY AND WARN THE INHABITANTS OF THE TOWN OF OAK BLUFFS, QUALIFIED TO VOTE AS EXPRESSED IN THIS WARRANT TO VOTE AT THE TIME AND PLACE SPECIFIED.

Attest:

_____
Constable

OFFICER'S RETURN

COUNTY OF DUKES COUNTY, ss

IN ACCORDANCE WITH THE FOREGOING INSTRUCTIONS, I HEREBY CERTIFY THAT I DID ON THE_____ DAY OF MARCH, 2019 GIVE PUBLIC NOTICE BY

CAUSING ATTESTED COPIES OF THIS WARRANT TO BE POSTED IN TWO (2) OR MORE PLACES IN THE TOWN OF OAK BLUFFS, AND I HEREBY MAKE RETURN OF THIS WARRANT THIS _____ DAY OF MARCH 2019.

Attest:

_____
Constable

WARRANT FOR ANNUAL TOWN MEETING
COMMONWEALTH OF MASSACHUSETTS

County of Dukes County, ss

To either of the Constables in the Town of Oak Bluffs, **Greetings:**

In the name of The Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Oak Bluffs who are qualified to vote in Town Affairs and Elections, to assemble at **Martha's Vineyard Regional High School Performing Arts Center**, Edgartown-Vineyard Haven Road, Oak Bluffs, on **Tuesday, April 9, 2019 at 7:00 PM** in the evening, then and there to hear the reports and act upon the following articles, with the exception of Article 22.

And to meet again in the **Oak Bluffs Library Meeting Room** on **Thursday, April 11, 2019 at 10:00 AM** at the Polling Place, then and there to act upon Article 22 of the Warrant by the election of Officers and by voting on the Questions on the Official Ballot. **The polls for voting** on the Official Ballot will be **opened at 10:00 AM and shall be closed at 7:00 PM** in the evening.

Article 1. To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of $30,942,669.37, which sum shall include the transfer and appropriation from the Wastewater Enterprise Fund (60198)- the sum of $1,372,772.45 ($681,479.72 for appropriated costs and $691,292.73 indirect costs), from the Ferry Fee Account (15123) the sum of $220,000.00 (for the purpose of mitigating the impact of ferry service on the town), from the Premium on Bond Account (29145) the sum of $25,681.00 as a required offset, to fund and pay associated departmental expenses for the ensuing fiscal year 2020, July 1, 2019 through June 30, 2020, or take any action relative thereto.
(Appendix A)
Board of Selectmen
Executive Summary: This article establishes the Fiscal Year 2020 Annual budgets for the various Town Departments as outlined in the attached Appendix A. Appendix C includes a budget worksheet showing sub-detailed line items.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 2. To see if the Town will vote to adopt Schedule A, Classification Schedule, and Schedule B, Compensation Schedule, of the Personnel Bylaws as printed in **Appendix B** attached, or take any other action related thereto.
Personnel Board
Executive Summary: This yearly Article sets the classifications and compensation ranges for Town employees under the Personnel Board purview. The wage and classification plan was updated in 2018.

Article 3. To see if the Town, in accordance with Massachusetts General Laws Chapter 44 § 53E½ and the adopted Town By-Law establishing and authorizing revolving funds for use by certain town departments, boards, committees, agencies or officers, will vote to approve the Fiscal Year 2020 annual reauthorization limit of $50,000 for the Fire Inspection Revolving fund and an annual reauthorization limit of $15,000 for the Marina Repairs Revolving fund or take any other action related thereto.

Excerpt from the Town By-Law passed in 2018:

Revolving Fund	Agent Authorized to spend from fund	Receipts credited to fund	Expenses payable from fund	Restrictions on expenses payable from fund	Other	Fiscal years
Fire Insp Rev Fund (14220)	Fire Chief	Fees charged for inspections	Fire inspection costs	Salaries or wages of full-time employees shall be paid from the annual budget appropriation or the Ambulance revolving fund as appropriate	Annual limit of expenditures is $50,000	FY2019 and subsequent years
Marina Repairs Rev Fund (14296)	Harbormaster	Surcharge receipts collected from all transient visitors	Harbor related costs and infrastructure expenses	Services, supplies, and wages shall be related to activities associated with repairs and maintenance of the harbor/marina	Annual limit of expenditures is $15,000	FY2019 and subsequent years

Executive Summary: The establishment of the by-law regarding the Town's Revolving Funds is required by the recently adopted Municipal Modernization Act. The spending limit for each of these Revolving funds must be authorized annually on or before July 1 of each year and is included in the article. Each fund is credited with only the receipts received in connection with the programs supported by such Revolving Fund and expenditures may be made by the specified personnel without further appropriation.

Finance and Advisory Board Recommendation: 7-yes, 0-no.

Article 4. To see if the Town will transfer from the Waterways Account the sum of $30,000 (Thirty Thousand dollars) for harbor maintenance and the replacement of pilings, floats and moorings, or take any other action relative thereto.
Harbormaster
Executive Summary: This Article funds minor harbor repairs from winter damage and the replacement of broken and/or rotting pilings, floats and moorings where necessary.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 5. To see if the Town will vote to appropriate the sum of $160,000 (One hundred sixty thousand dollars) to be raised for the purpose of conducting Oak Bluffs Harbor improvements to include design and engineering studies and permitting in support of the Harbor Jetty Repair and Extension Project and for permitting, design and construction of repairs to the East Chop Landing Wall, and for the payment of all other costs incidental and related thereto, and that to raise this appropriation, the Town Treasurer, with the approval of the Selectmen, is hereby authorized to borrow said amount under and pursuant to Chapter 44, Section 7 of the Massachusetts General Laws, or any other enabling authority, and to issue bonds and notes of the Town therefor, or take any other action relating thereto.
Harbormaster
Capital Program Committee
Board of Selectmen
Executive Summary: This article funds critical Harbor improvements that include the engineering study, permitting and design to repair and extend the failing harbor jetties. Included here is the required littoral sediment drift study that is required for permitting. It is hoped that through this funding the jetty project will be ready for permitting and construction funding next year. Jetty project funding is estimated at $110,000. The Article also funds design and repair of the East Chop Landing Wall estimated at $50,000 to prevent failure of the bulkhead. Although borrowing would be a general obligation of the Town, as required by Massachusetts law, it is expected to be repaid from harbor-related receipts, rather than through the use of tax dollars. This project is recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 6-yes, 1-no
2/3 Majority Required

Article 6. To see if the Town will vote to transfer from Free Cash the sum of $13,000 (Thirteen thousand dollars) to fund vehicle leases for the Board of Health, Assessing and Building Department and Library vehicles, or take any other action relative thereto.
Selectmen
Capital Program Committee
Executive Summary: This article funds leases for four electric municipal vehicles with existing leases expiring. Funding is for year one of a three-year lease. The vehicles were originally leased using a heavy subsidy from the State's Electric Vehicle Incentive Grant Program at terms which were extremely favorable to the Town. The Town has applied for funding under this program for the new leases also. Leasing is the best option for the Town as it incorporates savings from the electric vehicle tax exemption for which the Town would be eligible under a normal purchase. This lease is recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 7. To see if the Town will vote to transfer from the Free Cash Account the sum of $60,000 (Sixty thousand dollars) to fund building maintenance projects for the exterior painting of the Police Station and the Council on Aging Building, or take any other action relative thereto.
Board of Selectmen
Capital Program Committee
Executive Summary: This article funds exterior painting projects for the Police Department and the Council on Aging Building in conjunction with a routine scheduled maintenance

program to protect and care for Town Buildings. Over time this care will help to avoid additional repair costs. These projects are recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 8. To see if the Town will vote to transfer from Free Cash the sum of $10,000 (Ten thousand dollars) for the purpose of purchasing a mower cutting deck for the Parks Department Tractor, or take any other action relative thereto.
Board of Selectmen
Capital Program Committee
Executive Summary: This article funds a mower cutting deck for the Parks Department Tractor that will improve the practical usage of the tractor for service to the Town. This purchase is recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 9. To see if the Town will vote to transfer from Free Cash the sum of $30,000 (Thirty thousand dollars) to replace the beach stairs on Vineyard Avenue Extension, or take any other action relative thereto.
Board of Selectmen
Parks Commission
Capital Program Committee
Executive Summary: This article funds the replacement of the beach stairs on Vineyard Avenue Extension. This project is recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 10. To see if the Town will vote to transfer from Free Cash the sum of $50,000 (Fifty thousand dollars) for repairs to the electrical system at the Sailing Camp property, or take any other action relative thereto.
Board of Selectmen
Capital Program Committee
Executive Summary: This article funds repairs to the substandard electrical system at the Sailing Camp to bring the system up to code compliance. This project is recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 11. To see if the Town will vote to transfer from Free Cash the sum of $13,500 (Thirteen thousand five hundred dollars) for conference room audio visual technology, or take any other action relative thereto.
Board of Selectmen
IT Department
Capital Program Committee
Executive Summary: This article funds an ongoing project to provide audio visual equipment in Town building public meeting spaces to facilitate visual presentations, sound and communications to support the public process. This project is recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 12. To see if the Town will vote to transfer from Free Cash the sum of $35,000 (Thirty-five thousand dollars) for maintenance to natural resources/public infrastructure, which appropriation shall include the sum of $10,000 for North Bluff maintenance and the sum of $25,000 for Seawall maintenance off of Seaview Avenue, with said sums to be expended under the control of the Conservation Commission, or take any other action relative thereto.
Board of Selectmen
Capital Program Committee
Executive Summary: This article funds ongoing maintenance to support the quality and enhance the longevity of natural resources public infrastructure. This project is recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 13. To see if the Town will vote to transfer from Free Cash the sum of $24,500 (Twenty-four thousand five hundred dollars) for Library maintenance and improvements, or take any other action relative thereto.
Board of Selectmen
Library Department
Capital Program Committee
Executive Summary: This article funds small maintenance projects for the Library Department Capital Program that include the following items and amounts: $5,000 for the purchase of foldable meeting room tables; $3,000 for ADA automatic door opener improvements at the Pacific Avenue building entrance; $15,000 for low level parking lot security lighting; and $1,500 for the installation of an automated defibrillator machine in the Library. These projects are recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 6-yes, 1-no

Article 14. To see if the Town will vote to transfer from the Ambulance Reserve Account the sum of $94,000 (Ninety-four thousand dollars) for the purchase of Public Safety vehicles and equipment, or take any other action relative thereto.
Fire Department
Police Department
Capital Program Committee
Executive Summary: This article funds the ongoing Capital Improvement Program for planned public safety vehicles. The appropriation covers the following vehicles: Replace Fire-EMS Department Intercept Emergency Vehicle ($52,000), Replace Police Lieutenant Patrol Vehicle ($42,000). These purchases are recommended in the Capital Improvement Program.
Finance and Advisory Board Recommendation: 6-yes, 1-no

Article 15. To see if the Town will vote to transfer from Free Cash the sum of $250,000 (Two hundred fifty thousand dollars) to the Stabilization Fund, or take any other action relative thereto.
Board of Selectmen
Finance Committee
Executive Summary: This article transfers funds to the Town's Stabilization Fund. The Stabilization Fund has a current balance of $2,369,561 The Town maintains a financial policy requiring a minimum of 5% of the total budget in the Stabilization Fund. This Fund is the Town's most solid buffer against economic downturn and loss of revenue.

Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 16. To see if the Town will vote to accept General Laws c. 59, §5, clause 5C, increasing the property tax exemption for veteran's organization from $200,000 to $1,500,000, or take any other action relative thereto

Board of Assessors

Board of Selectmen

Executive Summary: This Article increases the local property tax relief to nonprofit veterans' organizations. This is a local option clause that if accepted would provide a property tax exemption of $1,500,000 worth of real and personal property owned by or held in trust for veterans' organizations. Veterans organizations are not fully exempt from local taxes on real and personal property owned by or held in trust for them and used for their organization's charitable purposes. The exemption is limited to a certain amount of the fair cash value of the organization's property. The basic exemption is for $200,000 worth of property (G.L. c 59, §5, Clause 5).

Finance and Advisory Board Recommendation: 7-yes, 0-no

Article 17. To see if the Town will vote to increase the maximum qualifying gross receipts limit for Property Tax Deferral under General Laws c. 59, §5, clause 41A from $20,000 to $35,000, or take any other action related thereto.

Board of Assessors

Executive Summary: Most residents with incomes below the statutory maximum are allowed to defer tax payments as long as they remain in their home at which time the deferred amount is paid to the Town with interest. The current maximum allowable gross income for tax deferral recipients is $20,000, an amount that has been in effect for decades. Municipalities are allowed to increase the maximum income limit by Town Meeting vote which is the subject of this article. The tax deferral is an option not widely used by Oak Bluffs residents but is vitally important to those who do take advantage of it. Some Oak Bluffs deferral recipients are at risk of losing this valuable benefit due to the outdated maximum income limit and otherwise deserving elderly are not applying because of it. The program is cost neutral to the Town since the deferred tax is secured by a lien and is ultimately repaid along with interest at 8%.

Finance and Advisory Board Recommendation:7-yes, 0-no

Article 18. To see if the Town will vote to appropriate or reserve from the Community Preservation Act Fiscal Year 2020 estimated annual revenues of $771,666 the amounts recommended by the Community Preservation Committee for administrative expenses and Community Preservation Reserves, with each item to be considered a separate appropriation as follows, or take any action relative thereto.

Appropriation	Recommended Amount
Community Preservation Administrative Expenses	$ 38,583
Reserves	
Open Space/Recreation	$ 77,167
Historic Preservation	$ 77,167
Community Housing	$ 77,167
Budgeted Reserve	$ 501,582

Community Preservation Committee
Executive Summary: This article is required by the Commonwealth of Massachusetts on an annual basis to ensure that Community Preservation Funds are allocated properly, in the amount of at least 10% of total revenues to each of the three required areas of Historic Preservation, Community Housing, and Open Space/Recreation. The appropriation for administrative expenses is 5% of estimated revenues.
Finance and Advisory Board Recommendation:7-yes, 0-no

Article 19. To see if the Town will vote to appropriate from Community Preservation Act Fiscal Year 2020 estimated revenues, CPA Reserve Funds, and the CPA Undesignated Fund Balance the following project grants, to spend a total of $1,039,102 with each project to be considered a separate appropriation, or take any other action related thereto.

1. PALS Program: To see if the Town will appropriate $123,900 from the Undesignated Fund Balance to be used by The Resource, Inc. in their interest-free loan program to support structural work, code issues, and upgrades to failing systems at homes of income-qualified Oak Bluffs residents.

2. Aidylberg III: To see if the Town will appropriate $100,000 from the Undesignated Fund Balance to be used by Island Elderly Housing for hard construction costs of building five rental units for elderly residents earning 60% or less of the area median income on the corner of Wing Road and Aidylberg Way.

3. Harbor Homes: To see if the Town will appropriate $63,420 from the Undesignated Fund Balance to be used by the Martha's Vineyard Network for Homeless Prevention to purchase a property to be used as permanent housing for residents earning up to 30% of the area median income. An affordable housing deed restriction must be filed at the Registry of Deeds, and a grant agreement signed guaranteeing return of all funds if the property is sold or changes use.

4. Rental Assistance: To see if the Town will appropriate $134,000, with $77,167 from the Community Housing Reserve Fund and $56,833 from the Undesignated Fund Balance, to support the Dukes County Regional Housing Authority's Rental Assistance Program for Oak Bluffs families.

5. Preservation of East Chop Lighthouse: To see if the Town will appropriate a total of $198,000, with $77,167 from the Historic Preservation Reserve Fund and $120,833 from the Undesignated Fund Balance, to be used by the Martha's Vineyard Museum for rehabilitation work to preserve the structural integrity of the lighthouse.

6. Predator and Prey of Toxic Jellyfish in Farm Pond: To see if the Town will appropriate $19,782 from the Undesignated Fund Balance to be used by Dave Grunden of the Oak Bluffs Shellfish Department and by the Martha's Vineyard Shellfish Group to identify fish predators and prey of the toxic jellyfish Gonionemus vertens in Farm Pond.

7. Oak Bluffs School Recreation, 3: To see if the Town will appropriate a total of $200,000 from the Undesignated Fund Balance as further funding to be used in conjunction with the $250,000 grant appropriated at the 2018 ATM, for complete reconstruction of the Oak Bluffs School basketball court and two tennis courts, and construction of an ADA accessible pathway.

8. Sunset Lake Restoration: To see if the Town will appropriate $200,000, with $77,167 from the Open Space/Recreation Reserve Fund and $122,833 from the Undesignated Fund Balance, toward the $600,000 approved by the voters at the 2018 ATM that was to be paid for over three years, for use by the Park Commission, Conservation Commission, and the community group, FANS, in the project to restore Sunset Lake and Lakeside Park for active and passive recreation.

Community Preservation Committee

Executive Summary: This article authorizes the expenditure of funds collected through the Town's Community Preservation Act program to be used as specified in the Article. Funds are collected through a 3% surcharge on property tax bills, matched by funds from the State. The Community Preservation Committee has developed an additional handout explaining their project recommendations.

Finance and Advisory Board Recommendation:

1.	**PALS Program**	**7-yes, 0-no**
2.	**Aidylberg III**	**7-yes, 0-no**
3.	**Harbor Homes .**	**6-yes, 1-no**
4.	**Rental Assistance**	**7-yes, 0-no**
5.	**Preservation of East Chop Lighthouse**	**7-yes, 0-no**
6.	**Predator and Prey of Toxic Jellyfish in Farm Pond**	**7-yes, 0-no**
7.	**Oak Bluffs School Recreation, 3**	**7-yes, 0-no**
8.	**Sunset Lake Restoration**	**7-yes, 0-no**

Article 20. To see if the Town will vote to raise and appropriate the sum of $78,797 to support regional Human Services, with said funds to be distributed to regional human services providers under the direction and control of the Board of Selectmen, or take any other action relative thereto.

Board of Selectmen

Finance Committee

Executive Summary: The Town of Oak Bluffs has seen a rapid increase in recent years in the amount and number of private human service agencies requesting funding support. Longstanding agencies such as the **Vineyard Health Care Access Program at $78,098 and the MV Center for Living at $125,233 continue to be carried in the Town Budget**. Agency requests covered under this Article include the following:

Dukes County Human Services	**$11,099**
Substance Abuse Prevention	**$ 6,659**
Healthy Aging MV	**$15,193**
First Stop	**$ 6,948**
CORE program of MV Community Services	**$17,758**
MV Youth Task Force	**$21,140**
Finance and Advisory Board Recommendation:	**4-yes, 2-no, 1-abstain**

Article 21. To see if the Town will vote to raise and appropriate the sum of $14,796 (fourteen thousand seven hundred ninety-six dollars) to fund the Town of Oak Bluffs share of the administrative expenses of the All Island School Committee's contract for Adult and Community Education in Fiscal Year 2020, or take any other action relative thereto.

Board of Selectmen

Executive Summary: This Article provides financial support for Adult and Community Education of Martha's Vineyard (ACE MV). This agency provides an array of accessible opportunities for Island residents, including job skills training, college training courses and enrichment classes for life-long learning. This article level-funds this account from the previous year.

Finance and Advisory Board Recommendation: 4-yes, 1-no, 2-abstain

Article 22. To see if the Town will authorize the Board of Selectmen to enter into long-term leases, licenses, agreements, or other contractual agreements on behalf of the Town, subject to such terms and conditions as the Board of Selectmen shall deem to be in the best interest of the Town, for all or part of any of the following Town-owned properties listed by Assessors Map and Parcel numbers:

Map 29-Parcel 155 16 - Pennsylvania Landfill/Dump w/ some Wastewater
Map 29-Parcel 156 347 - Highway Dept
Map 29-Parcel 157 0 -Wastewater
Map 29-Parcel 161 - Landfill Property
Map 29-Parcel 164 - Landfill Property
Map 29-Parcel 165 – Landfill Property

As shown on the map included in **APPENDIX E** of this warrant for the purposes of developing, sponsoring, administering, installing, operating, and maintaining solar photovoltaic energy systems and supplying solar energy, and further to authorize the Board of Selectmen and Town Administrator to take such actions as may be necessary under Massachusetts law to effectuate said agreements; or take any action relative thereto.

Board of Selectmen

Executive Summary: This Article authorizes the Board of Selectmen to enter into the agreements necessary to work through the Cape and Vineyard Electric Cooperative (CVEC) to implement a solar energy system at the closed landfill property, including the necessary equipment for the storage and usage of electricity to meet the needs of the Town facilities in the area including the Wastewater facility and the Highway facility at significant cost savings to the Town.

Finance and Advisory Board Recommendation: 7-yes, 0-no
2/3 Majority Required

Article 23. To see if the Town will vote to fix the compensation of full time and part time elected officials of the Town as provided by MGL Chapter 41, § 108, as amended, for the twelve month period from July 1, 2019 through June 30, 2020 as follows:

Board of Selectmen, Chair	$ 4,500
Selectmen, Members	$ 3,000 each
Board of Assessors	$ 1,000 each
Constables	$ 500 each
Town Clerk	$ 88,721.07

Tree Warden $ 1,500;

or take any other action relative thereto.

Board of Selectmen

Executive Summary: This Article establishes the compensation of elected officials for the fiscal year starting July 1, 2019.

Finance and Advisory Board Recommendation: 6-yes, 1-no

Article 24. To see if the Town will vote to elect the following Town Officers on the official ballot:

One Board of Selectmen for 3 Years
One Board of Health Member for 3 Years
One Park Commissioner for 3 Years
One Cemetery Commissioner for 3 Years
Two Constables for 3 Years
One School Committee Member for 3 Years
One MV Land Bank Commission for 3 Years
One Planning Board Member for 5 Years
One Planning Board Member for 4 Years
Three Finance and Advisory Committee Members for 3 Years
One Wastewater Commissioner for 3 Years
One Water District Moderator for 3 Years
One Water District Commissioner for 3 Years

Questions:

Question 1.
Shall the Town of Oak Bluffs be allowed to assess an additional $376,040 in real estate and personal property taxes for the purpose of funding the Town's share of the feasibility study and schematic design work in connection with possible new construction of and/or renovations to the Martha's Vineyard Regional High School located at 100 Edgartown-Vineyard Haven Road in Oak Bluffs for the fiscal year beginning July first, 2019?

____Yes ___No

Board of Selectmen

Executive Summary: This article establishes the local elective offices and Questions to appear on the Official Ballot of the Town Election to be held on April 11, 2019 pursuant to this warrant.

Article 25. To see if the Town will raise and appropriate the sum of $14,100 (Fourteen thousand, one hundred dollars) to fund County of Dukes County Other Post-Employment benefits, with said funds to be paid to the County by the Town if voted by all six Martha's Vineyard Towns in the affirmative, or take any other action related thereto.

County of Dukes County

Executive Summary: This Article seeks approval from the Towns to create an appropriation to begin funding of the County unfunded liability for /other Post-Employment Benefits (OPEB).

The County seeks consensus from the Towns to initiate this funding for which proportionate shares are calculated using the County equalized valuation funding formula.
Finance and Advisory Board Recommendation: 5-yes, 2-no

Article 26. To see if the Town will raise and appropriate the sum of $56,518.27 (Fifty-six thousand, five hundred eighteen dollars and twenty-seven cents) as the Town's proportionate share of the fiscal year 2020 costs of system user maintenance for the Dukes County Regional Emergency Communications Center, or take any other action related thereto.
Board of Selectmen
Executive Summary: This Article funds the Town's share of the maintenance of the grant-funded improvements to the Regional Emergency Communications System. The proportionate share is based on a formula derived by combining on an equal basis an equal share for each Island Town and call volume for each Town.
Finance and Advisory Board Recommendation: -yes, -no

Article. 27. To see if the Town will vote to approve the transfer of the sum of $316,267.99 in funds from the Excess and Deficiency Fund of the Martha's Vineyard Regional High School (the "District") to the general funds of the District for fiscal year 2020 and, in addition, to raise and appropriate, the sum of Two hundred ninety-two thousand seven hundred twenty-three dollars ($292,723), all of such sums to be paid to the District and expended under the direction of the School Committee for the District, for the purpose of funding a feasibility study and schematic design work in connection with possible new construction of and/or renovations to the high school building and grounds located at 100 Edgartown-Vineyard Haven Road, Oak Bluff, Massachusetts, such feasibility study and schematic design work to include, but is not limited to, the hiring of architects, engineers and an owner's project manager; such sums to be in addition to the sums paid by the Town pursuant to the Regional High School Assessments under the FY2020 budget for the School District; with said appropriation herein to be contingent upon the passage of a Proposition 2 ½ Ballot question pursuant to G.L. c. 59, section 21C(i ½); and further that The Town's approval of said transfer of funds from the District's Excess and Deficiency Fund and the Town's obligation to pay the additional $292,723 to the Martha's Vineyard Regional School District is conditioned upon both the approval of the transfer of funds from the District's Excess and Deficiency Fund by the other Member Towns of the District and the appropriation by the other Member Towns of the District of their proportionate share of the overall cost of such feasibility study and schematic design work, after application of the District's Excess and Deficiency Fund monies authorized for transfer hereunder, such proportionate share to be calculated pursuant to the applicable formula in the Regional Agreement or to take any other action relative thereto.
Martha's Vineyard Regional School Committee
Executive Summary: MVRHS has completed several studies that have concluded that the High School needs a new HVAC system, significant repairs to the building envelope, and upgrades to the educational facilities – specifically, in the Career and Technical Education area, the science labs, media center, and technology infrastructure. Consequently, MVRHS would like to conduct a feasibility study that will include documentation of the school's educational program, generate an initial space summary, document existing conditions, establish design parameters, develop

and evaluate alternatives, and recommend the most cost effective and educationally appropriate building project.
Finance and Advisory Board Recommendation: 2-yes, 4-no, 1-abstain

Article 28. To see if the Town will vote to appropriate the sum of $38,000 to fund a Wastewater Department Asset Management Plan and to raise this appropriation the Town is authorized to accept grant funding from the MassDEP State Revolving Fund (SRF) program in the amount of $22,800 with the remaining local share of $15,200 (Fifteen Thousand Two Hundred Dollars and no cents) to be used as the Town's local match as authorized under Article 4 of the Special Town Meeting held November 13, 2018, or take any other action related thereto.
Wastewater Commission
Executive Summary: This article conforms to the requirements of the State Revolving Fund (SRF) program by authorizing the total project cost of the Asset Management Study and apportioning the authorization clearly between SRF Grant funds and the local match that was appropriated in November. The creation of an Asset Management Plan for the Town is required by the State Revolving Loan Fund (SRF) as a condition for the Town to pursue low or no interest financing for future wastewater infrastructure.
Finance and Advisory Board Recommendation: -yes, -no

Article 29. To see if the Town will vote on the following Article submitted by petition: To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of $6,659 (six thousand, six hundred and fifty nine dollars) for the purpose of funding county initiatives to create or improve existing services needed to combat the epidemic of substance use disorder in our community.
PETITION ARTICLE
NOTE: This funding was included for approval in Article 20

Article 30. To see if the Town will vote on the following article submitted by petition: To see if the Town of Oak Bluffs will vote to authorize the Board of Selectmen to file a petition in the General Court for special legislation as set forth below to allow the Town of Oak Bluffs to protect groundwater sources of drinking water and watersheds from herbicide infiltration by requiring review and approval from the Oak Bluffs Board of Health.

The undersigned registered voters of the Town of Oak Bluffs support efforts by the Board of Selectmen to file a petition in the General Court of the Commonwealth of Massachusetts for special legislation to preserve the public health, welfare and safety relative to the protection of groundwater sources of drinking water and watersheds from herbicide infiltration by requiring all governmental agencies and public utilities to undergo review and receive approval from the Oak Bluffs Board of Health, prior to said use, so that the Board of Health may prescribe, limit or prohibit the application of herbicides and related chemical products to control or eliminate vegetation on lands in the Town of Oak Bluffs that may be designated as sole source aquifers for the Town of Oak Bluffs Water Supply or for individual, community or private residential well water supplies or Watersheds, or take any other action related thereto.
PETITION ARTICLE

Article 31. To see if the Town will vote on the following Article submitted by petition: To see if the Town will vote to authorize the Board of Selectmen to petition the General Court, in compliance with Clause (1), Section 8 of Article LXXXXIX of the Amendments of the Constitution, to the end that legislation be adopted precisely as follows. 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. The Board of Selectmen is hereby authorized to approve amendments that shall be within the scope of the general public objectives of this petition.

AN ACT CREATING THE MARTHA'S VINEYARD HOUSING BANK
Chapter_____of the Acts of _
Section 1 There is hereby established a Martha's Vineyard Housing Bank (the "Housing Bank"), the purpose of which shall be to provide for the preservation and creation of year-round housing on the Island of Martha's Vineyard. The Housing Bank is hereby constituted a body politic and corporate and a public instrumentality and the exercise of the powers herein conferred upon the Housing Bank shall be deemed to be the performance of an essential governmental function.

Section 2.The Housing Bank shall be administered by a Housing Bank Commission consisting of seven (7) persons.
Membership: There shall be one (1) person who is a legal resident of each of the towns of Aquinnah, Chilmark, Edgartown, Oak Bluffs, Tisbury and West Tisbury, each person to be elected to a 3-year term, in the same manner as other elected town officials. The initial terms, drawn by lot by the initial six (6) appointed members, shall be staggered so that two (2) members are elected each year, following the initial election of members, and each of the six (6) town boards of selectmen shall, respectively, appoint the initial six (6) members to serve from the effective date of this act until the first elections of the regular members at each town's regular or special town election after the effective date of this act. One (1) member shall be appointed to a 3-year term by the Dukes County Regional Housing Authority.

Vacancies: Should a vacancy occur during the term of the elected town commissioner, the town's Municipal Housing Trust ("MHT") and the board of selectmen shall jointly appoint an interim member to serve until the next scheduled town election.

Administration: Members shall serve without compensation. The initial appointed members shall adopt temporary rules and regulations to the extent necessary to conduct business until the regular members are elected. The Housing Bank Commission shall elect from among its regular members a chairman and a vice chairman and a secretary and a treasurer who may be the same person. The members of the Housing Bank Commission shall adopt, after holding a public hearing and after requesting recommendations from the Board of Selectmen of the six member towns that comprise the commission, rules and regulations for conducting its internal affairs and procedural guidelines for carrying out its responsibilities under this act.

Quorum: A quorum shall be four (4) or more members. Decisions of the Housing Bank Commission shall be by majority vote at a meeting where a quorum is present. The Housing Bank Commission shall make rules regarding attendance. The Housing Bank Commission shall keep accurate records of its meetings and actions and shall file an annual report that shall be distributed with the annual report of each member town.

Conflict of interest: When members of the Housing Bank Commission hold other public offices and have to act in dual public positions, no conflict of interest shall be assumed in as much as both positions are serving the public interest and no compensation is received. However, if a Housing Bank Commission member or an MHT member also represents an organization that may benefit from a project being considered for a grant from the Housing Bank Commission, the member must declare a possible conflict of interest and shall not participate in the consideration and action on that grant application.

Section 3. Each Town's MHT shall assist the Housing Bank Commission in reviewing projects in their respective towns.

Section 4. The Housing Bank Commission shall, subject to this act, have the power and authority to:
accept and receive real property, personal property or money, by gift, grant, contribution, devise or transfer from any person, firm, corporation or other public or private entity, including but not limited to money, grants of funds or other property tendered to the Housing Bank in connection with any ordinance or bylaw or any general or special law or any other source, including money from Chapter 44B, provided, however that any such money received pursuant to Chapter 44B shall be used exclusively for community housing and shall remain subject to all rules, regulations and limitations of that chapter;

purchase and retain real or personal property, including without restriction investments that yield a high rate of income or no income;
sell, lease, exchange, transfer or convey any personal, mixed, or real property at public auction or by private contract for such consideration and on such terms as to credit or otherwise, and to make such contracts and enter into such undertaking relative to Housing Bank property as the Housing Bank Commission deems advisable notwithstanding the length of any such lease or contract; execute, acknowledge and deliver deeds, assignments, transfers, pledges, leases, covenants, contracts, promissory notes, releases and other instruments sealed or unsealed, necessary, proper or incident to any transaction in which the Housing Bank Commission engages for the accomplishment of the purposes of the Housing Bank;
employ regular staff, advisors and agents, such as accountants, appraisers and lawyers, as the Housing Commission deems necessary;

purchase and retain and/or lease real property for the Housing Bank's internal administrative purposes and to dispose of same as and when the Housing Commission deems advisable.

pay reasonable compensation and expenses to all employees, advisors and agents and to apportion such compensation between income and principal as the Housing Commission deems advisable;

apportion receipts and charges between income and principal as the Housing Commission deems advisable, to amortize premiums and establish sinking funds for such purpose, and to create reserves for depreciation, depletion or otherwise;

participate in any reorganization, recapitalization, merger or similar transactions; and to give proxies or powers of attorney with or without power of substitution to vote any securities or certificates of interest; and to consent to any contract, lease, mortgage, purchase or sale of property, by or between any corporation and any other corporation or person;

deposit any security with any protective reorganization committee, and to delegate to such committee such powers and authority with relation thereto as the Housing Commission may deem proper and to pay, out of Housing Bank property, such portion of expenses and compensation of such committee as the Housing Commission may deem necessary and appropriate;

carry property for accounting purposes other than acquisition date values;

borrow money on such terms and conditions and from such sources as the Housing Commission deems advisable, to mortgage and pledge Housing Bank assets as collateral;

make distributions or divisions of principal in kind;

comprise, attribute, defend, enforce, release, settle or otherwise adjust claims in favor or against the Housing Bank, including claims for taxes, and to accept any property, either in total or partial satisfaction of any indebtedness or other obligation, and subject to the provisions of this act, to continue to hold the same for such period of time as the Housing Commission may deem appropriate; hold all or part of the Housing Bank property uninvested for such purposes and for such time as the Housing Commission may deem appropriate;
extend the time for payment of any obligation to the Housing Bank; and

adopt such regulations and procedures as it deems necessary or appropriate to provide funding for the implementation of any and all programs cited in section 4A of this act

Section 4A. The Housing Bank may provide funding as described in this Act. Upon applications from non-profit and for-profit corporations and organizations and public entities in a competitive process which will include public notice of funding availability, and in a form prescribed by the Housing Bank, funding in the form of grants, loans, loan guarantees, lines of credit, interest subsidies, rental assistance or any other means determined to further the goals of the Housing Bank for eligible housing activities might be provided. Eligible activities shall include, but not be limited to, the following:

Purchase and rehabilitation of existing structures for rental or home ownership;
Construction of rental or home ownership housing and necessary infrastructure;
Purchase of land, and any and all improvements including infrastructure and easements to be used for qualified housing;
Down payment assistance, grants and soft second loans;
Rental assistance programs;
Modernization and capital improvements of existing rental and ownership housing;
Housing counseling, predevelopment costs and technical assistance associated with creating housing projects and programs.

Section 4B. Each member town is hereby authorized to appropriate money to be deposited in the Fund as provided in section 6.

Section 4C. The Housing Bank is authorized to issue bonds and notes to further the purposes of the Housing Bank but only if the issuance of these bonds or notes has been approved by a majority of the Trustees of all member towns' MHTs.

Section 4D. The Housing Bank and all its revenues and income used solely by the Housing Bank in furtherance of its public purposes shall be exempt from taxation and from betterments and special assessments, and the Housing Bank shall not be required to pay any tax, excise or assessment to or for the commonwealth or any of its political subdivisions.

Section 5. All housing units created through funding by the Housing Bank under this act shall be deed restricted in perpetuity for the use approved for funding by the Housing Bank Commission

Section 6. The Housing Bank Commission shall meet its financial obligations by drawing upon a fund to be set up as a revolving or sinking account of the Housing Bank Commission (the "Fund"). Deposits into the Fund shall include (a) funds appropriated, borrowed or transferred to be deposited into the Fund by vote of the county commissioners of the county of Dukes County or of town meetings of the towns represented in the Housing Bank Commission; (b) voluntary contributions of money and other liquid assets to the Fund; (c) grants of funds tendered to the Housing Bank by each member town in connection with any ordinance or bylaw or any general or special law or any other source, including without limitation state and/or federal grants.

All expenses lawfully incurred by the Housing Bank Commission in carrying out this act shall be evidenced by proper vouchers and shall be paid by the treasurer of the Housing Bank Commission only upon submission of warrants duly approved by the Housing Bank Commission. The Housing Bank Commission treasurer shall prudently invest available assets of the Fund in accordance with the regulations and procedures adopted by the Housing Bank Commission under sections 2.3 and 4(q), and all income from its investments shall accrue to the Fund

Section 6A. Money from the Fund may be expended by the Housing Bank Commission, subject to approval of a majority of the Trustees of the MHT of the town in which a project is located. In cases of regional housing projects, money from the Fund may be expended subject the permission of a majority of the Trustees of the MHTs of each town in which the project is located.

Section 7. The Housing Bank Commission shall keep a full and accurate account of its actions including a record as to when, from or to whom, and on what account money has been paid or received under this act. These records or accounts shall be subject to examination by the director of accounts or the director's agent pursuant to section 45 of chapter 35 of the General Laws

Section 8. This act, being necessary for the welfare of the member towns and the island of Martha's Vineyard and their inhabitants, shall be liberally construed to effect its purposes.

Section 9. Acceptance of this act, by each of the towns of Aquinnah, Chilmark, Edgartown, Oak Bluffs, Tisbury and West Tisbury shall be by the affirmative vote of a majority of the voters at any regular or special town election at which the question of acceptance has been placed on the ballot.
This act shall become effective on the date on which acceptance by no fewer than three (3) towns has been effected. Additional towns may elect to participate in the Housing Bank after the effective date of this act by affirmative vote of a majority of the voters at any regular or special town election at which the question of acceptance has been placed on the ballot

Section 10. Any time after five (5) years from the date on which a town votes to accept this act in accordance with Section 9, any town that is a member of the Housing Bank may withdraw from it by the affirmative vote of a majority of the voters at any regular or special town election. A town that has withdrawn remains liable for any obligations prior to withdrawal. A town that has withdrawn may renew its membership by the affirmative vote of a majority of the voters at any regular or special town election at which the question of acceptance has been placed on the ballot.

If the Housing Bank is reduced to fewer than three (3) member towns, the Housing Bank shall be dissolved. Upon dissolution of the Housing Bank, title to all funds and other properties held by the Housing Bank shall vest in the towns of the Island of Martha's Vineyard as herein provided after provision is made for payment of all bonds, notes and other obligations of the Housing Bank.; or take any other action related thereto.
PETITION ARTICLE
Finance and Advisory Board Recommendation: 0-yes, 7-no

Article 32. To see if the Town will vote on the following Article submitted by petition: To see if the Town, which has already imposed a local excise tax upon the transfer of occupancy of a room in a short-term rental based on Mass. Gen. L. ch. 64G, Section 3A (as set forth in 2018 Mass Acts c. 337, s. 6), will dedicate in perpetuity three percent (3%) of the total amount of rent for each such occupancy to the Martha's Vineyard Housing Bank for the creation of housing on the Island. Funds collected under this section prior to the enactment of legislation creating the Housing Bank and fulfilment of all conditions precedent to its creation shall be held in a restricted account to be transferred to the Housing Bank when it is fully enacted and able to proceed, or take any other action related thereto.
PETITION ARTICLE
Finance and Advisory Board Recommendation: 0-yes, 7-no

HEREIN FAIL NOT AND GIVE PUBLIC NOTICE BY CAUSING THIS NOTICE TO BE POSTED IN TWO (2) OR MORE PLACES IN THE TOWN AT LEAST FOURTEEN (14) DAYS BEFORE THE TIME OF SAID MEETING AND MAKE DUE RETURN OF THIS WARRANT WITH YOUR DOINGS TO THE TOWN CLERK AT THE TIME AND PLACE SPECIFIED.
GIVEN UNDER OUR HANDS THIS_____DAY OF MARCH, 2019.

_____,
Gail M. Barmakian, Chairman

_____
Brian Packish

_____
Michael J. Santoro

_____
Jason Balboni

_____
Gregory A. Coogan

BOARD OF SELECTMEN
TOWN OF OAK BLUFFS

PURSUANT TO THE FOREGOING INSTRUCTIONS, I HEREBY NOTIFY AND WARN THE INHABITANTS OF THE TOWN OF OAK BLUFFS, QUALIFIED TO VOTE AS EXPRESSED IN THIS WARRANT TO VOTE AT THE TIME AND PLACE SPECIFIED.

Attest:

_____
Constable

OFFICER'S RETURN

COUNTY OF DUKES COUNTY, ss

IN ACCORDANCE WITH THE FOREGOING INSTRUCTIONS, I HEREBY CERTIFY THAT I DID ON THE_____ DAY OF MARCH, 2019 GIVE PUBLIC NOTICE BY CAUSING ATTESTED COPIES OF THIS WARRANT TO BE POSTED IN TWO (2) OR MORE PLACES IN THE TOWN OF OAK BLUFFS, AND I HEREBY MAKE RETURN OF THIS WARRANT THIS _____ DAY OF MARCH 2019.

Attest:

_____
Constable

Town Meeting Appendix A FY 2020 Budget

DEPT#	DEPARTMENT	2018 ACTUAL	2019 VOTED	2020 RECOMMENDED
107	**AFFORDABLE HOUSING TRUST**			
	PERSONAL SERVICES			1,500
	TOTAL SELECTMEN			1,500
122	**SELECTMEN**			
	PERSONAL SERVICES	348,536	368,029	379,562
	EXPENSES	177,683	133,000	140,000
	TOTAL SELECTMEN	526,219	501,029	519,562
131	**FINANCE COMMITTEE**			
	EXPENSES	5,239	7,675	7,675
	TOTAL FIN COMM	5,239	7,675	7,675
132	**FIN COMM-RESERVE FUND**			
	EXPENSES	56,500	55,000	150,000
	TOTAL FIN COMM-RES FUND	56,500	55,000	150,000
135	**TOWN ACCOUNTANT**			
	PERSONAL SERVICES	78,377	91,117	96,807
	EXPENSES	4,070	3,000	4,000
	TOTAL TOWN ACCOUNTANT	82,447	94,117	100,807
141	**ASSESSORS**			
	PERSONAL SERVICES	143,823	114,908	122,636
	EXPENSES	7,755	11,400	11,400
	TOTAL ASSESSORS	151,578	126,308	134,036
144	**TREASURER/ FIXED COSTS**			
	EXPENSES	4,042,962	4,249,713	4,376,919
	TOTAL TREAS FIXED COSTS	4,042,962	4,249,713	4,376,919
145	**TOWN TREASURER**			
	PERSONAL SERVICES	123,026	120,917	
	EXPENSES	22,267	13,500	
	TOTAL TREASURER	145,293	134,417	
146	**TAX COLLECTOR**			
	PERSONAL SERVICES	125,729	127,249	203,249
	EXPENSES	15,174	26,575	48,000
	TOTAL COLLECTOR	140,903	153,824	251,249
155	**INFORMATION TECHNOLOGY**			

Town Meeting Appendix A FY 2020 Budget

DEPT#	DEPARTMENT	2018 ACTUAL	2019 VOTED	2020 RECOMMENDED
	PERSONAL SERVICES	100,833	104,051	105,372
	EXPENSES	255,434	240,950	252,538
	TOTAL INFORMATION TECH	356,268	345,001	357,910
161	**TOWN CLERK**			
	PERSONAL SERVICES	132,433	136,124	138,158
	EXPENSES	1,658	4,000	5,000
	TOTAL TOWN CLERK	134,091	140,124	143,158
163	**BOARD OF REGISTRARS**			
	PERSONAL SERVICES	16,096	26,754	24,518
	EXPENSES	3,150	6,050	7,250
	TOTAL BD OF REGISTRARS	19,245	32,804	31,768
171	**CONSERVATION**			
	PERSONAL SERVICES	73,053	74,767	76,353
	EXPENSES	33,570	33,570	33,570
	TOTAL CONSERVATION	106,623	108,337	109,923
175	**PLANNING BOARD**			
	PERSONAL SERVICES	28,275	42,824	43,467
	EXPENSES	250	2,000	1,000
	TOTAL PLANNING BOARD	28,526	44,824	44,467
199	**UNCLASSIFIED (SELECTMEN)**			
	EXPENSES	1,183,939	1,212,069	1,263,513
	TOTAL UNCLASSIFIED	1,183,939	1,212,069	1,263,513
210	**POLICE DEPT**			
	PERSONAL SERVICES	2,512,581	2,336,439	2,371,208
	EXPENSES	91,157	85,350	87,000
	TOTAL POLICE DEPT	2,603,739	2,421,789	2,458,208
220	**FIRE DEPT**			
	PERSONAL SERVICES	191,655	268,400	277,206
	EXPENSES	99,589	100,000	123,000
	TOTAL FIRE DEPT	291,243	368,400	400,206
231	**AMBULANCE**			
	PERSONAL SERVICES	293,139	308,501	312,771
	EXPENSES	48,767	51,000	52,250
	TOTAL AMBULANCE	341,906	359,501	365,021

Town Meeting Appendix A FY 2020 Budget

DEPT#	DEPARTMENT	2018 ACTUAL	2019 VOTED	2020 RECOMMENDED
241	**BUILDING INSPECTOR**			
	PERSONAL SERVICES	278,271	261,769	266,549
	EXPENSES	6,766	5,450	8,950
	TOTAL BUILDING INSPECTOR	285,037	267,219	275,499
249	**SHELLFISH**			
	PERSONAL SERVICES	141,342	145,679	149,531
	EXPENSES	51,558	56,500	58,500
	TOTAL SHELLFISH	192,900	202,179	208,031
291	**EMERGENCY MAMAGEMENT**			
	EXPENSES	18,969	24,700	24,700
	TOTAL EMER MANAGEMENT	18,969	24,700	24,700
296	**MARINA MANAGER**			
	PERSONAL SERVICES	196,692	210,899	223,626
	EXPENSES	45,198	48,000	48,000
	TOTAL MARINA MANAGER	241,889	258,899	271,626
300	**SCHOOL DEPT**			
	PERSONAL SERVICES	7,771,797	8,061,820	8,389,754
	EXPENSES			
	TOTAL SCHOOL DEPT	7,771,797	8,061,820	8,389,754
301	**M V REGIONAL HIGH SCHOOL**			
	DISTRICT ASSESSMENT	4,780,716	5,033,791	5,115,713
	TOTAL M V DISTRICT	4,780,716	5,033,791	5,115,713
421	**HIGHWAY ADMINISTRATION**			
	PERSONAL SERVICES	806,871	867,752	878,898
	EXPENSES	740,567	786,410	806,206
	TOTAL HIGHWAY	1,547,438	1,654,162	1,685,104
519	**BOARD OF HEALTH**			
	PERSONAL SERVICES	132,553	133,818	146,500
	EXPENSES	40,191	56,225	55,500
	TOTAL BOARD OF HEALTH	172,744	190,043	202,000
541	**COUNCIL ON AGING**			
	PERSONAL SERVICES	111,107	114,639	115,445
	EXPENSES	110,321	133,309	133,733
	TOTAL COUNCIL ON AGING	221,428	247,949	249,178

Town Meeting Appendix A FY 2020 Budget

DEPT#	DEPARTMENT	2018 ACTUAL	2019 VOTED	2020 RECOMMENDED
543	**VETERANS SERVICES**			
	BENEFIT PAYMENTS	69,370	70,500	60,500
	TOTAL VETERANS SERVICES	69,370	70,500	60,500
610	**LIBRARY**			
	PERSONAL SERVICES	382,315	382,806	403,472
	EXPENSES	130,937	146,933	148,441
	TOTAL LIBRARY	513,252	529,739	551,913
612	**ARTS COUNCIL**			
	EXPENSES	1,500	1,500	2,000
	TOTAL ARTS COUNCIL	1,500	1,500	2,000
630	**RECREATION**			
	PERSONAL SERVICES	70,383	84,199	85,691
	EXPENSES	83,641	88,850	97,000
	TOTAL RECREATION	154,024	173,049	182,691
710	**MATURING DEBT- PRINCIPAL**			
	EXPENSES	2,260,716	2,048,729	1,865,055
	TOTAL DEBT PRINCIPAL	2,260,716	2,048,729	1,865,055
	MATURING BAN-PRINCIPAL			
720	BAN PAY OFF			
750	**MATURING DEBT- INTEREST**			
	EXPENSES	545,226	472,691	411,505
	TOTAL DEBT INTEREST	545,226	472,691	411,505
751	**INTEREST TEMPORARY DEBT**			
	EXPENSES			
	TOTAL TEMP DEBT INTEREST			
	INTEREST ON MATURING BANS			
	EXPENSES		10,000	50,000
	TOTAL DEBT SERVICE	2,805,942	2,531,420	2,326,559
	TOTAL GENERAL FUND	**28,993,728**	**29,601,903**	**30,261,189**
60198	**WASTEWATER ENTERPRISE**			
	PERSONAL SERVICES	308,522	322,861	332,908
	EXPENSES	329,063	433,691	348,572
	TOTAL WASTEWATER	**637,585**	**756,552**	**681,480**

Town Meeting
Appendix A FY
2020 Budget

DEPT#	DEPARTMENT	2018 ACTUAL	2019 VOTED	2020 RECOMMENDED
	TOTAL OPERATIONAL BUDGET FOR TOWN MEETING	**29,631,313**	**30,358,454**	**30,942,669**
	TRANSFER TO GENERAL FUND	730,320	680,141	691,293

APPENDIX B

Personnel Board Amendments for Town Meeting April 2019

ARTICLE 2: Adopt Classification Schedule for Non-Union Employees

Grade Level	Position Title
I	Administrative Assistant (Marina)
	Administrative Assistant (Police)
	Admin Assistant (BOS)
	Administrative Assistant (Fire)
II	Office Administrator (Police)
	Office Administrator (Fire)
	Planning Board Administrator
	Assistant Treasurer - Collector
	Assistant Town Accountant
	Animal Control Officer
	Executive Assistant (BOS)
	Deputy Shellfish Constable
III	COA Administrator
	Town Accountant
	Treasurer - Collector
	Town Clerk
	Assistant Town Administrator
	Library Director
	Principal Assessor
	IT Manager
	Harbor Master
	Wastewater Facilities Manager
	Shellfish Constable
IV	Highway Superintendent
	Police Chief
	Fire Chief
V	Town Administrator

ARTICLE 2: Adopt Compensation Schedule for Non-Union Employees

	Hire Range		Market Equity Range			Growth Range	
Grade	Min	Max	Min	Benchmark	Max	Min	Max
I	$18.82	$21.18	$21.18	$23.53	$26.82	$26.82	$30.12
II	$22.84	$25.70	$25.70	$28.55	$32.55	$32.55	$36.54
III	$32.14	$36.15	$36.15	$40.17	$45.79	$45.79	$51.42
IV	$38.84	$43.70	$43.70	$48.55	$55.35	$55.35	$62.14
V	$45.48	$51.17	$51.17	$56.85	$65.95	$65.95	$75.04

Both Schedules were adopted by the Personnel Board at their meeting on July 31, 2018.

TOWN MEETING APPENDIX C

Fiscal Year 2020 Budget Analysis and Recommendations

ACCOUNTS FOR:			2018 ACTUAL	2019 VOTED	2020 RECOMMENDED	SUPPLEMENTARY RECOMMENDED
1122	AFFORDABLE HOUSING TRUST					
1122	51101	ADMINISTRATIVE SALARIES	-	-	1,500.00	
		TOTAL PERSONAL SERVICES (SALARIES)	-	-	1,500.00	
1122	BOARD OF SELECTMEN					
1122	5110	ELECTED OFFICIALS	16,500.00	16,500.00	16,500.00	
1122	51101	ADMINISTRATIVE SALARIES	176,238.67	192,034.67	201,229.44	
1122	51102	TOWN ADMINISTRATOR SALARY	152,297.60	155,994.00	158,333.04	
1122	51140	LONGEVITY PAY	3,500.00	3,500.00	3,500.00	
		TOTAL PERSONAL SERVICES (SALARIES)	348,536.27	368,028.67	379,562.48	
1122	5300	PROFESSIONAL & TECHNICAL	162,234.76	110,000.00	120,000.00	
1122	5700	OTHER CHARGES & EXPENSES	15,448.03	23,000.00	20,000.00	
		TOTAL EXPENSE	177,682.79	133,000.00	140,000.00	
TOTAL	BOARD OF SELECTMEN		526,219.06	501,028.67	519,562.48	
1131	FINANCE COMMITTEE					
1131	5200	CONTRACT SERVICES	5,083.70	7,500.00	7,500.00	
1131	5730	MEMBERSHIPS	155.00	175.00	175.00	
TOTAL	FINANCE COMMITTEE		5,238.70	7,675.00	7,675.00	
1132	FINANCE COMM.-RESERVE FD.					
1132	5960	RESERVE FUND	56,500.00	55,000.00	150,000.00	
TOTAL	FINANCE COMM.-RESERVE		56,500.00	55,000.00	150,000.00	
1135	TOWN ACCOUNTANT					
1135	51101	TOWN ACCOUNTANT SALARY	78,377.37	71,117.28	76,806.66	
1135	51105	ASSISTANT ACCOUNTANT	-	20,000.00	20,000.00	
1135	51140	LONGEVITY PAY	-	-	-	
		TOTAL PERSONAL SERVICES (SALARIES)	78,377.37	91,117.28	96,806.66	
	5700	OTHER CHARGES & EXPENSES	991.62	1,000.00	1,000.00	
1135	5711	TRAINING AND SEMINARS	3,078.34	2,000.00	3,000.00	
		TOTAL EXPENSE	4,069.96	3,000.00	4,000.00	
TOTAL	TOWN ACCOUNTANT		82,447.33	94,117.28	100,806.66	
1141	ASSESSORS					
1141	5110	ELECTED OFFICIALS (BD OF ASSESSORS)	-	-	3,000.00	
1141	51101	ADMINISTRATIVE SALARIES	40,766.86	92,520.00	72,182.00	
1141	51102	PRINCIPAL ASSESSOR SALARY	62,571.34	21,888.00	46,954.00	
1141	51104	ADMIN. CLERK'S SALARY	26,073.41	-	-	
1141	51107	ASST ASSESSOR SALARY	13,899.20			
1141	51140	LONGEVITY PAY	512.50	500.00	500.00	
		TOTAL PERSONAL SERVICES (SALARIES)	143,823.31	114,908.00	122,636.00	
1141	5190	TRAINING EXPENSE	1,814.11	2,000.00	2,000.00	
1141	5300	PROFESSIONAL & TECHNICAL	3,500.00	5,500.00	5,500.00	
1141	5380	CARTOGRAPHIC SERVICES	2,200.00	3,400.00	3,400.00	
1141	5700	OTHER CHARGES & EXPENSES	240.82	500.00	500.00	
		TOTAL EXPENSE	7,754.93	11,400.00	11,400.00	
TOTAL	ASSESSORS		151,578.24	126,308.00	134,036.00	
1144	TREASURER(FIXED P/R COST)					
1144	51900	FICA (MEDICARE)	183,696.76	174,049.00	182,000.00	
1144	51911	PENSION FUND	1,041,850.00	1,093,943.00	1,211,198.00	
1144	51913	UNEMPLOYMENT COMP.	27,046.64	42,000.00	24,000.00	
1144	51916	MED. INS.-EMPLOYER CONT.	2,195,709.25	2,324,979.00	2,324,979.00	
1144	51919	MED INS RETIREE TOWN SHARE	544,515.50	567,742.00	567,742.00	
1144	51920	GASB 45	9,163.28	5,000.00	5,000.00	
1144	5212	COMPUTER P/R SERV. CON.	10,980.78	12,000.00	12,000.00	
	5951	TOWN OPEB CONTRIBUTION	30,000.00	30,000.00	50,000.00	
TOTAL	TREASURER(FIXED P/R CO		4,042,962.21	4,249,713.00	4,376,919.00	
1145	TOWN TREASURER					
1145	51101	TREASURER SALARY	75,006.42	73,268.00	-	
1145	51104	ADMIN CLERK SALARY	46,519.20	47,649.00	-	
1145	51105	CLERICAL SALARY	-	-	-	
1145	51140	LONGEVITY PAY	1,500.00	-	-	
		TOTAL PERSONAL SERVICES (SALARIES)	123,025.62	120,917.00	-	
1145	52200	TAX TITLE EXPENSES	7,746.81	-	-	
1145	5700	OTHER CHARGES & EXPENSES	5,918.17	5,000.00	-	
1145	5711	TRAINING & SEMINARS	1,108.58	1,000.00	-	
1145	5714	ADMIN FEES - MWPAT	7,493.39	7,500.00	-	

TOWN MEETING APPENDIX C

Fiscal Year 2020 Budget Analysis and Recommendations

ACCOUNTS FOR:			2018 ACTUAL	2019 VOTED	2020 RECOMMENDED	SUPPLEMENTARY RECOMMENDED
		TOTAL EXPENSE	22,266.95	13,500.00	-	
TOTAL	TOWN TREASURER		145,292.57	134,417.00	-	
1146	TREASURER/COLLECTOR					
1146	51101	ADMINISTRATIVE SALARIES	43,170.40	44,195.13	46,717.00	
1146	51102	TREASURER/COLLECTOR SALARY	80,558.48	80,054.00	100,871.28	
1146	51107	ASST TRESURER/COLL SALARY			52,160.85	
1146	51140	LONGEVITY PAY	2,000.00	3,000.00	3,500.00	
		TOTAL PERSONAL SERVICES (SALARIES)	125,728.88	127,249.13	203,249.13	
1146	5190	TRAINING EXPENSE	1,000.00	1,000.00	2,000.00	
1146	5300	PROFESSIONAL & TECHNICAL	-	-	20,000.00	
1146	5700	OTHER CHARGES & EXPENSES	14,174.17	15,575.00	20,000.00	
1146	52200	TAX TITLE EXPENSES		10,000.00	6,000.00	
		TOTAL EXPENSE	15,174.17	26,575.00	48,000.00	
TOTAL	TREASURER/ COLLECTOR		140,903.05	153,824.13	251,249.13	
1155	INFORMATION TECHNOLOGY					
1155	51101	INFO TECH DIR SALARY	85,966.40	88,050.96	89,371.72	
1155	51140	IT ASSISTANT	13,367.03	15,000.00	15,000.00	
1155	51140	LONGEVITY PAY	1,500.00	1,000.00	1,000.00	
		TOTAL PERSONAL SERVICES (SALARIES)	100,833.43	104,050.96	105,371.72	
1155	5272	COPY MACH SERV. CONTRACT	3,905.21	5,000.00	5,000.00	
1155	5320	COMPUTER TRAINING	1,850.00	6,000.00	4,000.00	
1155	5340	TELEPHONE EXPENSE	75,572.22	56,650.00	56,650.00	
1155	5343	MAINTENANCE AGREEMENTS	117,128.59	107,500.00	121,888.00	
1155	5400	SUPPLIES	2,365.09	2,000.00	2,000.00	
1155	5726	LEASE AGREEMENTS	41,587.69	45,000.00	45,000.00	
1155	5727	HARDWARE	11,296.75	14,800.00	14,000.00	
1155	5728	SOFTWARE	1,728.80	4,000.00	4,000.00	
		TOTAL EXPENSE	255,434.35	240,950.00	252,538.00	
TOTAL	INFORMATION TECHNOLOGY		356,267.78	345,000.96	357,909.72	
1161	TOWN CLERK					
1161	5110	ELECTED OFFICIALS	85,367.58	87,409.92	88,721.07	
1161	51101	ADMINISTRATIVE SALARIES	47,065.20	48,214.52	48,937.14	
1161	51140	LONGEVITY PAY	-	500.00	500.00	
		TOTAL PERSONAL SERVICES (SALARIES)	132,432.78	136,124.44	138,158.21	
1161	5700	OTHER CHARGES & EXPENSES	1,657.85	4,000.00	5,000.00	
		TOTAL EXPENSE	1,657.85	4,000.00	5,000.00	
TOTAL	TOWN CLERK		134,090.63	140,124.44	143,158.21	
1163	BOARD OF REGISTRARS					
1163	51100	CONSTABLES	1,000.00	1,000.00	1,000.00	
1163	51101	ADMINISTRATIVE SALARIES	15,095.75	25,753.53	23,517.80	
		TOTAL PERSONAL SERVICES (SALARIES)	16,095.75	26,753.53	24,517.80	
1163	5700	OTHER CHARGES & EXPENSES	3,149.67	6,050.00	7,250.00	
		TOTAL EXPENSE	3,149.67	6,050.00	7,250.00	
TOTAL	BOARD OF REGISTRARS		19,245.42	32,803.53	31,767.80	
1171	CONSERVATION COMMISSION					
1171	51101	CONSERVATION AGENT SALARY	71,052.80	72,766.80	73,852.56	
1171	51140	LONGEVITY PAY	2,000.00	2,000.00	2,500.00	
		TOTAL PERSONAL SERVICES (SALARIES)	73,052.80	74,766.80	76,352.56	
1171	5293	MAINT. OF SAILING CAMP	32,922.21	32,500.00	32,500.00	
1171	5300	PROFESSIONAL & TECHNICAL	647.49	1,070.00	1,070.00	
		TOTAL EXPENSE	33,569.70	33,570.00	33,570.00	
TOTAL	CONSERVATION COMMISSION		106,622.50	108,336.80	109,922.56	
1175	PLANNING BOARD					
1175	51105	CLERICAL SALARY	28,275.19	42,824.15	43,466.51	
		TOTAL PERSONAL SERVICES (SALARIES)	28,275.19	42,824.15	43,466.51	
1175	5210	CONSULTING ENGINEERING	-	-	-	
	5190	TRAINING EXPENSE	250.46	2,000.00	1,000.00	
		TOTAL EXPENSE	250.46	2,000.00	1,000.00	
TOTAL	PLANNING BOARD		28,525.65	44,824.15	44,466.51	

TOWN MEETING APPENDIX C

Fiscal Year 2020 Budget Analysis and Recommendations

ACCOUNTS FOR:			2018 ACTUAL	2019 VOTED	2020 RECOMMENDED	SUPPLEMENTARY RECOMMENDED
1199	UNCLASSIFIED (SELECTMEN)					
1199	51914	INSURANCE EXPENSE	522,536.00	500,000.00	515,000.00	
1199	52000	STREET LIGHTING EXPENSE	46,139.57	35,000.00	40,000.00	
1199	52019	TOWN REPORT	13,455.00	11,000.00	11,000.00	
1199	52100	SELF INSURANCE TRUST FND.	41,064.63	80,000.00	80,000.00	
1199	5211	TOWN BUILDING UTILITIES	154,496.65	125,000.00	125,000.00	
1199	5212	SAILING CAMP SERVICES	-	-	-	
1199	5218	OB RES PLACEMENT	-	-	-	
1199	5219	INFORMATION BOOTH	20,000.00	20,000.00	20,000.00	
1199	5270	COPY PAPER	3,359.20	2,250.00	2,250.00	
1199	5273	LEASE LAND FOR DRAINAGE	1,250.00	1,250.00	1,250.00	
1199	5301	ENGINEERING/ARCHITECTURAL	3,630.00	10,000.00	10,000.00	
1199	5302	ANNUAL AUDIT	32,000.00	42,000.00	42,000.00	
1199	5341	ADVERTISING	22,403.21	15,000.00	15,000.00	
1199	5344	POSTAGE	9,149.90	11,000.00	11,000.00	
1199	5420	OFFICE SUPPLIES	20,755.16	20,000.00	20,000.00	
1199	5622	PEST MANAGEMENT	-	4,000.00	4,000.00	
1199	5623	***DUKES CTY HEALTH ACCESS***	66,715.76	78,223.00	78,098.00	
1199	56901	MV COMMISSION ASSESSMENT	146,607.00	150,239.00	160,707.00	
1199	5700	OTHER BENEFITS	10,231.75	30,000.00	40,000.00	
1199	5701	TRANSPORTATION/TRAVEL	4,112.84	10,000.00	10,000.00	
1199	5711	BOARD & COMM. TRAINING	-	5,000.00	5,000.00	
1199	5730	REG HOUSING ASSESSMENT	66,032.00	62,107.00	73,208.00	
TOTAL	UNCLASSIFIED (SELECTMEN		1,183,938.67	1,212,069.00	1,263,513.00	
1210	POLICE DEPARTMENT					
1210	51101	ADMINISTRATIVE SALARIES	46,982.32	51,928.56	52,701.12	
1210	51140	LONGEVITY PAY	16,500.00	15,000.00	18,000.00	
1210	51210	POLICE CHIEF'S SALARY	129,361.34	137,682.72	139,749.84	
1210	51211	LIEUTENANT SALARY	111,464.14	111,875.04	114,485.04	
1210	51212	PATROLMEN SALARIES	747,930.28	698,122.80	792,333.36	
1210	51213	SUMMER TEMP SPECIAL	210,893.30	148,625.00	164,925.00	
1210	51214	PATROL SERGEANT	422,270.80	425,450.88	435,556.80	
1210	51215	EXECUTIVE ASSISTANT	69,963.98	59,508.00	56,898.00	
1210	51217	QUINN BILL ENCUMBRANCE	215,684.56	237,100.75	225,000.00	
1210	51292	ANIMAL CTRL OFFICER SALARY	49,347.98	48,086.64	48,817.44	
1210	51293	ASST ANIMAL CTRL OFFICER SALARY	17,324.92	15,058.66	15,058.66	
1210	5186	DETECTIVE SALARY	184,481.52	183,409.92	93,083.04	
1210	5189	ADDITIONAL SALARY EXPENSE (OT/FLSA)	171,628.35	-	179,000.00	
1210	5189	ADDITIONAL SALARY EXPENSE (SD/OIC)	118,747.97	204,590.00	35,600.00	
		TOTAL PERSONAL SERVICES (SALARIES)	2,512,581.46	2,336,438.97	2,371,208.30	
1210	5306	DELTA DENTAL	2,464.00	6,500.00	6,500.00	
1210	54294	ANIMAL CONTROL OTHER CHARGES	11,392.18	1,500.00	1,500.00	
1210	5580	UNIFORMS & EQUIPMENT	55,308.33	55,350.00	57,000.00	
1210	5711	TRAINING & SEMINARS	21,992.94	22,000.00	22,000.00	
		TOTAL EXPENSE	91,157.45	85,350.00	87,000.00	
TOTAL	POLICE DEPARTMENT		2,603,738.91	2,421,788.97	2,458,208.30	
1220	FIRE DEPARTMENT					
1220	51101	SALARIES	189,139.82	263,400.00	274,206.00	
1220	51102	NON RELATED INCIDENTS	2,515.00	5,000.00	3,000.00	
		TOTAL PERSONAL SERVICES (SALARIES)	191,654.82	268,400.00	277,206.00	
1220	5300	PROFESSIONAL & TECHNICAL	-	-	12,000.00	
1220	5700	OTHER CHARGES & EXPENSES	99,588.67	100,000.00	111,000.00	
		TOTAL EXPENSE	99,588.67	100,000.00	123,000.00	
TOTAL	FIRE DEPARTMENT		291,243.49	368,400.00	400,206.00	
1231	AMBULANCE SERVICE					
1231	51101	SALARIES	131,134.30	140,162.22	141,853.50	
1231	51102	AMBULANCE CHIEFS SALARY	62,097.00	64,874.16	65,845.08	
1231	51140	LONGEVITY PAY	2,800.00	4,000.00	4,000.00	
1231	5130	HOLIDAY/OVERTIME PAY	7,947.68	8,339.82	9,947.62	
1231	51400	SHIFT PAY	89,160.00	91,125.00	91,125.00	
		TOTAL PERSONAL SERVICES (SALARIES)	293,138.98	308,501.20	312,771.20	
1231	5190	TRAINING & TUITION				
1231	5700	OTHER CHARGES & EXPENSES	48,767.19	51,000.00	52,250.00	
		TOTAL EXPENSE	48,767.19	51,000.00	52,250.00	
TOTAL	AMBULANCE SERVICE		341,906.17	359,501.20	365,021.20	
1241	BUILDING INSPECTOR					
1241	51100	ZONING ADMIN SALARY	-	6,608.52	6,707.70	
1241	51101	BLDG. ADMIN SALARIES	67,665.79	54,455.04	58,651.92	

TOWN MEETING APPENDIX C

Fiscal Year 2020 Budget Analysis and Recommendations

ACCOUNTS FOR:			2018 ACTUAL	2019 VOTED	2020 RECOMMENDED	SUPPLEMENTARY RECOMMENDED
1241	51102	BUILDING INSPECTOR	97,060.28	91,300.00	89,320.00	
1241	51140	LONGEVITY PAY		-	-	
	51241	LOCAL INSPECTOR	42,535.12	69,405.12	71,868.96	
1241	51242	SEPARATE INSPECTORS	71,010.00	40,000.00	40,000.00	
		TOTAL PERSONAL SERVICES (SALARIES)	278,271.19	261,768.68	266,548.58	
1241	5300	PROFESSIONAL & TECHNICAL	1,185.49	1,000.00	1,000.00	
1241	5700	OTHER CHARGES & EXPENSES	977.32	1,000.00	1,000.00	
1241	5730	MEMBERSHIPS	460.00	400.00	400.00	
1241	5780	INSTRUCTIONAL & CONF.	4,143.29	3,050.00	6,550.00	
		TOTAL EXPENSE	6,766.10	5,450.00	8,950.00	
TOTAL	BUILDING INSPECTOR		285,037.29	267,218.68	275,498.58	
1249	SHELLFISH					
1249	51101	CONSTABLE SALARY/SALARIES	44,765.28	45,675.24	50,086.08	
1249	51102	SHELLFISH DIRECTORS SALARY	78,145.60	80,054.00	81,254.81	
1249	51103	SHELLFISH LABORER	11,025.52	12,678.35	12,877.66	
1249	51140	LONGEVITY PAY	2,346.84	2,000.00	-	
1249	5130	HOLIDAY & OVERTIME	2,000.00	2,529.60	2,529.60	
1249	51104	SUMMER LABORER	3,058.53	2,741.76	2,782.89	
		TOTAL PERSONAL SERVICES (SALARIES)	141,341.77	145,678.95	149,531.04	
1249	5214	WATER MONITORING	3,500.00	6,000.00	6,000.00	
1249	52249	TOWN SHARE-MARINE BIOLOGIST	37,000.00	38,000.00	38,000.00	
1249	5420	SUPPLIES	4,536.98	5,000.00	6,000.00	
1249	5713	TRAVEL CONF. & DUES	2,606.42	3,500.00	3,500.00	
1249	5881	EQUIPMENT	3,914.59	4,000.00	5,000.00	
		TOTAL EXPENSE	51,557.99	56,500.00	58,500.00	
TOTAL	SHELLFISH		192,899.76	202,178.95	208,031.04	
1291	EMERGENCY MANAGEMENT					
1291	5584	BOAT EXPENSE	9,372.80	13,500.00	13,500.00	
1291	5700	OTHER CHARGES & EXPENSES	9,596.65	11,200.00	11,200.00	
		TOTAL EXPENSE	18,969.45	24,700.00	24,700.00	
1296	MARINA MANAGER					
1296	51101	SALARIES	106,790.25	120,537.44	132,453.86	
1296	51102	HARBORMASTERS SALARY	87,901.44	87,361.92	88,672.35	
1296	51140	LONGEVITY PAY	2,000.00	3,000.00	2,500.00	
		TOTAL PERSONAL SERVICES (SALARIES)	196,691.69	210,899.36	223,626.21	
1296	5240	REPAIRS & MAINTENANCE	26,274.67	28,000.00	28,000.00	`
1296	5700	OTHER CHARGES & EXPENSES	18,923.00	20,000.00	20,000.00	
		TOTAL EXPENSE	45,197.67	48,000.00	48,000.00	
TOTAL	MARINA MANAGER		241,889.36	258,899.36	271,626.21	
1300	SCHOOL					
1300	5100	ADMINISTRATION	7,771,797.42	8,061,820.26	8,389,753.63	
TOTAL	SCHOOL		7,771,797.42	8,061,820.26	8,389,753.63	
1301	MARTHA'S VINEYARD REG HS					
1301	5690	MVRHS DISTRICT ASSESS.	4,780,716.11	5,033,791.23	5,115,713.33	
TOTAL	MARTHA'S VINEYARD REG		4,780,716.11	5,033,791.23	5,115,713.33	
1421	HIGHWAY-ADMINISTRATION					
1421	5110	ELECTED OFFICIAL (TREE WARDEN)	1,500.00	-	1,500.00	
1421	51101	ADMINISTRATIVE SALARIES	117,735.84	125,657.15	127,544.18	
1421	51102	SUPERINTENDENT SALARY	99,360.00	105,798.96	107,385.84	
1421	51140	LONGEVITY PAY	12,550.00	13,050.00	13,250.00	
1421	5130	OTHER WAGES	125,306.54	160,341.00	160,341.00	
1421	5131	HOLIDAY/ MISC. OVERTIME	55,618.69	50,000.00	50,000.00	
1421	5132	SNOW/ ICE WAGES	17,374.46	15,000.00	15,000.00	
1421	51422	LABORER/MECHANIC SALARIES	377,425.53	397,904.94	403,876.62	
		TOTAL PERSONAL SERVICES (SALARIES)	806,871.06	867,752.05	878,897.64	
1421	5216	PUBLIC BUILDING MAINTENANCE	135,653.68	125,000.00	125,000.00	
1421	5217	FUEL	83,553.76	90,000.00	90,000.00	
1421	5240	REPAIRS & MAINTENANCE	1,656.50	5,000.00	5,000.00	
1421	5241	TIPPING FEES	113,708.82	130,000.00	130,000.00	
1421	5242	REPAIR OF TRUCKS & EQUIP.	65,990.82	80,000.00	90,000.00	
1421	5245	RECYCLING MATERIAL DISP.	10,786.35	12,000.00	12,000.00	
1421	5291	SNOW REMOVAL	34,864.57	30,000.00	30,000.00	
1421	5292	CATCH BASIN/RUBBISH MAINTENANCE	7,078.31	10,000.00	10,000.00	
1421	5293	DREDGING FARM POND CULVERT/LB	18,205.00	40,000.00	40,000.00	
1421	5294	BEAUTIFICATION & MAINTENANCE	15,104.02	20,000.00	20,000.00	

TOWN MEETING APPENDIX C

Fiscal Year 2020 Budget Analysis and Recommendations

ACCOUNTS FOR:			2018 ACTUAL	2019 VOTED	2020 RECOMMENDED	SUPPLEMENTARY RECOMMENDED
1421	5295	RUBBISH TRUCK LEASE	74,754.00	75,904.00	80,000.00	
1421	5700	OTHER CHARGES & EXPENSES	78,728.39	74,300.00	80,000.00	
1421	5709	WASTEWATER FEES	19,324.00	25,000.00	25,000.00	
1421	58422	RESURFACING CONCRETE RDS.	55,338.04	40,000.00	40,000.00	
1421	5881	EQUIPMENT	25,820.93	29,206.00	29,206.00	
		TOTAL EXPENSE	740,567.19	786,410.00	806,206.00	
TOTAL	HIGHWAY-ADMINISTRATION		1,547,438.25	1,654,162.05	1,685,103.64	
1519	BOARD OF HEALTH					
1519	51105	CLERICAL SALARY	43,244.85	45,000.00	52,000.00	
1519	5120	SEASONAL EMPLOYMENT	20,640.00	15,550.00	20,000.00	
1519	51520	HEALTH AGENTS SALARY	68,668.21	73,268.00	74,500.00	
		TOTAL PERSONAL SERVICES (SALARIES)	132,553.06	133,818.00	146,500.00	
1519	5246	HAZARDOUS WASTE DISPOSAL	8,908.38	12,000.00	11,000.00	
1519	5301	PUB. HEALTH NURSING SERV.	14,561.23	25,000.00	25,000.00	
1519	5303	ADVERTISING/POSTAGE	120.79	550.00	550.00	
1519	5700	OTHER CHARGES & EXPENSES	3,669.64	4,525.00	4,500.00	
1519	5701	CLOTHING ALLOWANCE	180.19	200.00	200.00	
1519	5717	SCHOOL SEMINARS & TRAIN.	648.50	700.00	1,000.00	
1519	5730	DUES AND MEMBERSHIP	20.00	250.00	250.00	
1519	5731	LANDFILL TESTING	12,082.20	13,000.00	13,000.00	
		TOTAL EXPENSE	40,190.93	56,225.00	55,500.00	
TOTAL	BOARD OF HEALTH		172,743.99	190,043.00	202,000.00	
1541	COUNCIL ON AGING					
1541	51101	SALARIES	46,847.46	46,259.54	45,583.65	
	51102	COA DIRECTORS SALARY	63,260.00	67,379.76	68,361.12	
1541	51140	LONGEVITY PAY	1,000.00	1,000.00	1,500.00	
		TOTAL PERSONAL SERVICES (SALARIES)	111,107.46	114,639.30	115,444.77	
1541	5352	***ICOA: MV CENTER FOR LIVING EXP***	97,821.80	124,809.27	125,233.00	
1541	5700	OTHER CHARGES & EXPENSES	12,499.00	8,500.00	8,500.00	
		TOTAL EXPENSE	110,320.80	133,309.27	133,733.00	
TOTAL	COUNCIL ON AGING		221,428.26	247,948.57	249,177.77	
1543	VETERANS' SERVICES					
1543	5700	OTHER CHARGES & EXPENSES	977.44	500.00	500.00	
1543	5770	BENEFIT PAYMENTS	68,392.37	70,000.00	60,000.00	
TOTAL	VETERANS' SERVICES		69,369.81	70,500.00	60,500.00	
1610	LIBRARY					
1610	51101	SALARIES	314,675.18	313,755.41	333,467.00	
1610	51102	LIBRARY DIRECTORS SALARY	67,639.67	69,050.67	70,005.35	
1610	51140	LONGEVITY PAY	-	-	-	
		TOTAL PERSONAL SERVICES (SALARIES)	382,314.85	382,806.08	403,472.35	
1610	5200	LIBRARY PROGRAMS	3,157.32	3,000.00	3,000.00	
1610	5511	BOOKS & PERIODICALS	80,733.84	100,330.00	102,838.00	
1610	5582	SUPPLIES & EXPENSES	8,875.64	8,200.00	8,200.00	
1610	5711	EDUCATION & TRAINING	9,502.33	5,703.00	4,703.00	
1610	5799	COMPUTER AUTOMATION	28,668.24	29,700.00	29,700.00	
		TOTAL EXPENSE	130,937.37	146,933.00	148,441.00	
TOTAL	LIBRARY		513,252.22	529,739.08	551,913.35	
1612	ARTS COUNCIL					
1612	5700	OTHER CHARGES & EXPENSES	1,500.00	1,500.00	2,000.00	
		TOTAL EXPENSE	1,500.00	1,500.00	2,000.00	
TOTAL	ARTS COUNCIL		1,500.00	1,500.00	2,000.00	
1630	PARKS & RECREATION					
1630	51105	OTHER SALARIES	70,383.12	84,199.20	85,690.72	
1630	5200	OCEAN PARK MAINTENANCE	67,714.30	67,350.00	75,000.00	
1630	5401	TOWN BEACH EXPENSES	3,320.79	4,500.00	5,000.00	
1630	5488	BAND CONCERTS	4,500.00	5,000.00	5,000.00	
1630	5700	OTHER CHARGES & EXPENSES	8,106.09	12,000.00	12,000.00	
		TOTAL EXPENSE	154,024.30	173,049.20	182,690.72	
TOTAL	PARKS & RECREATION		154,024.30	173,049.20	182,690.72	
1710	MATURING DEBT-PRINCIPAL					
1710	5910	WW PRIMARY CLARIFIER (B3)	135,000.00	135,000.00	135,000.00	
1710	5912	LIBRARY CONTRUCTION (B4)	175,000.00	175,000.00	175,000.00	

TOWN MEETING APPENDIX C

Fiscal Year 2020 Budget Analysis and Recommendations

ACCOUNTS FOR:			2018 ACTUAL	2019 VOTED	2020 RECOMMENDED	SUPPLEMENTARY RECOMMENDED
1710	5932	WASTEWATER (B2,5,6,&7)	749,114.03	767,882.65	791,518.60	
1710	5933	BULKHEAD PROJECT DEBT (B8)	130,000.00	-	-	
1710	5934	LANDFILL CAPPING (B1)	113,065.59	117,310.81	-	
1710	5937	LEONARDO PROP PURCHASE (B9)	100,000.00	-	-	
1710	5938	SENGE DREDGING (B10)	40,000.00	40,000.00	40,000.00	
1710	5941	2012WW CAMPUS AREA (B12)	120,000.00	120,000.00	120,000.00	
1710	5942	BUILDING IMPROVEMENTS (B11)	25,000.00	25,000.00	25,000.00	
1710	5943	FIRE STAT CONST & PLANS (B13A&C)	450,000.00	450,000.00	445,000.00	
1710	5944	PUBLIC ROADS (B13B)	75,000.00	75,000.00	75,000.00	
1710	5945	TOWN HALL PLANS (B13E)	30,000.00	25,000.00	25,000.00	
1710	5946	FUEL FACILITY (B13D)	85,000.00	85,000.00	-	
	5947	***CENTER FOR LIVING (COUNTY BOND)***	33,536.00	33,536.00	33,536.00	
		TOTAL EXPENSE	2,260,715.62	2,048,729.46	1,865,054.60	
	MATURING BAN-PRINCIPAL					
1720	5917	BAN PAY OFF	-	-	-	
	MATURING DEBT-INTEREST					
1750	5910	WW PRIMARY CLARIFIER (B3)	33,778.47	27,838.75	21,763.75	
1750	5912	LIBRARY CONTRUCTION (B4)	57,312.50	49,437.50	41,387.50	
1750	5932	WASTEWATER (B2,5,6,&7)	58,275.62	40,735.34	27,789.58	
1750	5933	BULKHEAD PROJECT DEBT (B8)	2,600.00	-	-	
1750	5934	LANDFILL CAPPING (B1)	-	-	-	
1750	5937	LEONARDO PROP PURCHASE (B9)	2,000.00	-	-	
1750	5938	SENGE DREDGING (B10)	8,000.00	7,200.00	6,400.00	
1750	5941	2012WW CAMPUS AREA (B12)	34,800.00	32,400.00	30,000.00	
1750	5942	BUILDING IMPROVEMENTS (B11)	3,500.00	3,000.00	2,500.00	
1750	5943	FIRE STAT CONST & PLANS (B13A&C)	287,775.00	265,275.00	242,900.00	
1750	5944	PUBLIC ROADS (B13B)	33,843.00	30,093.75	26,434.75	
1750	5945	TOWN HALL PLANS (B13E)	8,750.00	7,375.00	6,125.00	
1750	5946	FUEL FACILITY (13D)	6,375.00	2,125.00	-	
	5947	CENTER FOR LIVING	8,216.32	7,210.24	6,204.16	
			545,225.91	472,690.58	411,504.74	
	INT. ON TEMPORARY DEBT					
1751	5939	BAN MISC. INTEREST	-	-	-	
	INTEREST ON MATURING BANS					
1760	5997	BAN INTEREST	-	10,000.00	50,000.00	
	TOTAL DEBT SERVICE		2,805,941.53	2,531,420.04	2,326,559.34	
		TOTAL	28,993,728.13	29,601,902.55	30,261,189.18	
	WASTEWATER ENTERPRISE FUND					
60198	51101	ADMINISTRATIVE SALARIES	201,374.20	210,357.84	218,344.44	
60198	51102	FACILITY MANAGER	88,545.60	90,702.72	92,063.26	
60198	51108	OVERTIME	14,302.22	19,000.00	19,000.00	
60198	51140	LONGEVITY PAY	4,300.00	2,800.00	3,500.00	
	TOTAL PERSONAL SERVICES (SALARIES)		308,522.02	322,860.56	332,907.70	
60198	51914	INSURANCE EXPENSE	63,335.00	63,335.00	69,148.02	
60198	5210	CONSULTING ENGINEERING	-	-	-	
60198	5215	UTILITIES - ELECTRIC	37,720.50	45,000.00	40,000.00	
60198	5300	PROFESSIONAL & TECHNICAL	17,792.85	20,000.00	18,000.00	
60198	5340	COMMUNICATION	20,860.11	30,000.00	22,000.00	
60198	5400	WW SUPPLIES	1,801.66	4,193.00	2,193.00	
60198	5402	CHEMICAL SUPPLIES	19,628.80	30,000.00	20,000.00	
60198	5420	OFFICE SUPPLIES	1,528.36	1,674.00	1,674.00	
60198	5700	GAS/FUEL	8,487.28	11,662.00	9,662.00	
60198	5702	BLDG MAINTENCE	4,039.49	6,091.00	4,091.00	
60198	5704	SLUDGE DISPOSAL	72,306.41	85,000.00	75,000.00	
60198	5705	EQUIPMENT REPAIR	32,288.13	45,000.00	35,000.00	
60198	5706	REPLACE EQUIPMENT	46,019.04	55,000.00	46,000.00	
60198	5707	EQUIPMENT RENTAL	1,305.00	2,304.00	1,304.00	
60198	5710	TRAVEL EXPENSES	1,232.62	1,500.00	1,500.00	
60198	5711	TRAINING & SEMINARS	718.00	3,000.00	2,600.00	
60198	5730	MEMBERSHIPS	-	400.00	400.00	
60198	5750	CONTINGENCY	-	29,532.00	-	
	TOTAL EXPENSES		329,063.25	433,691.00	348,572.02	
	TOTAL WASTEWATER		637,585.27	756,551.56	681,479.72	
	GRAND TOTAL		29,631,313.40	30,358,454.11	30,942,668.90	

TOWN MEETING APPENDIX C

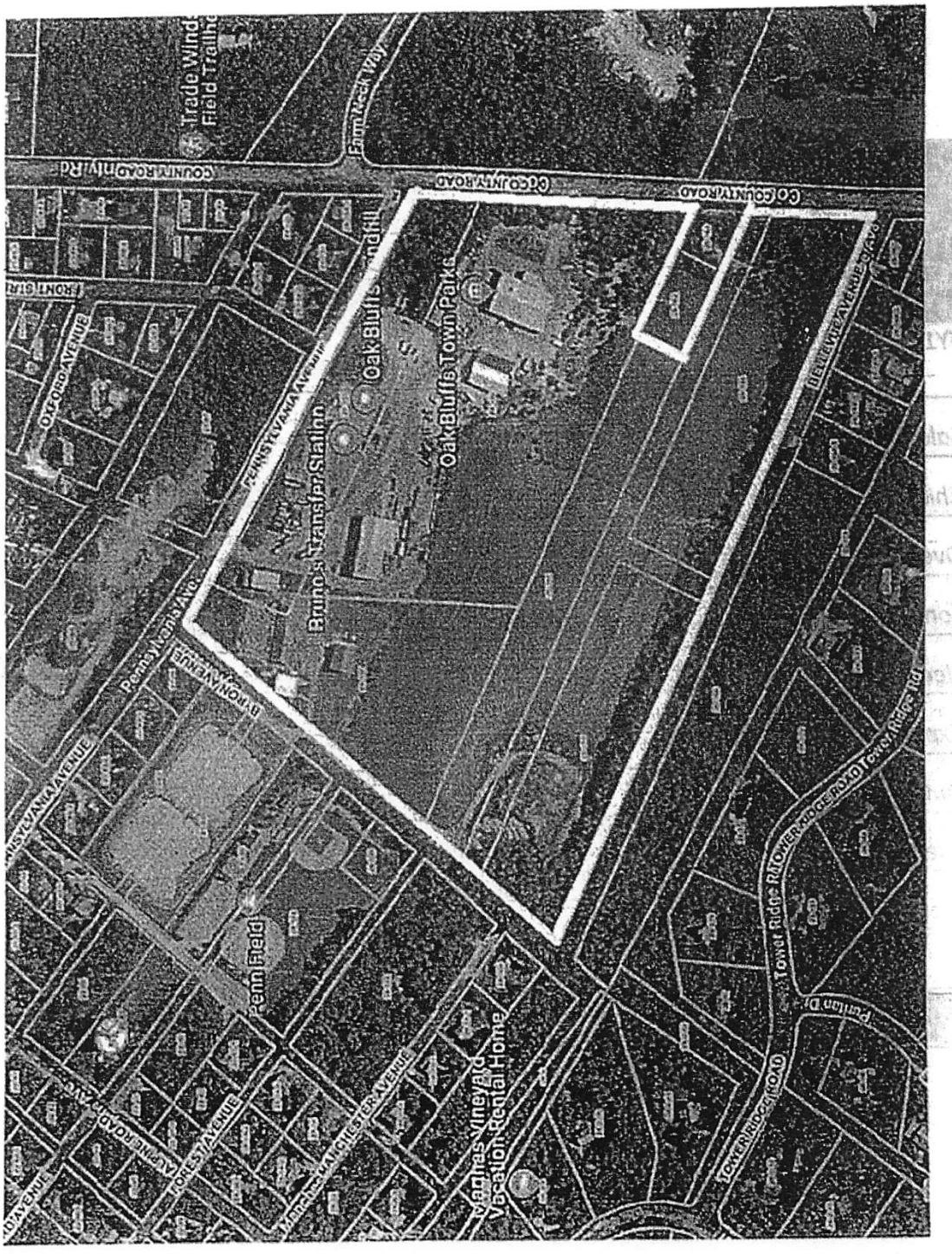
Fiscal Year 2020 Budget Analysis and Recommendations

ACCOUNTS FOR:			2018 ACTUAL	2019 VOTED	2020 RECOMMENDED	SUPPLEMENTARY RECOMMENDED
60198	5961	TRANSFERS TO GENERAL FUND	730,320.00	680,141.11	691,292.73	

APPENDIX D

Fiscal Year FY20 Budget TRANSPORT BUDGET FROM REVOLOVING FUND				
FY19 APPROVED			FY20 PROPOSED	
Salaries	$ 892,857.00		Salaries	$ 906,225.00
Chief	$ 64,874.16		Chief Salary	$ 65,644.00
Overtime	$ 105,300.00		Overtime	$ 105,300.00
Longevity	$ 2,800.00		Longevity	$ 2,800.00
Health Insurance	$ 149,873.00		Health Insurance	$ 125,000.00
Expenses / Maintenance	$ 98,000.00		Expenses / Maintenance	$ 98,000.00
Outside Billing Agency	$ 80,000.00		Outside Billing Agency	$ 80,000.00
Fuel	$ 40,000.00		Fuel	$ 40,000.00
Steamship Authority	$ 8,500.00		Steamship Authority	$ 8,500.00
TOTAL	$ 1,442,204.16		TOTAL	$ 1,431,469.00

APPENDIX E


Trade Wind
Field Trailhe
Elm Neck Way
County Rd
County Road
County Road
Oak Bluffs Town Parks
Bruno's Transfer Station
Pennsylvania Avenue
Oxford Avenue
Pennsylvania Avenue
Penn Field
Forest Avenue
Manchester Avenue
Vineyard Vacation Rental Home
Tower Ridge Road
Tower Ridge Road
Tower Ridge Road
Tower Ridge Rd
Denver Avenue

FIVE YEAR OPERATING BUDGET FORECAST

Town Of Oak Bluffs

Five Years Revenue & Expenditure Forecasting

Sheetal Grande

Budget & Financial Management (PAD 713)

The financial forecast for the town is an important tool for fiscal management. The financial forecast presents estimated information based on past, current, and projected financial conditions. This will help identify future revenue and expenditure trends that may have an immediate or long-term influence on government policies, strategic goals, or community services.

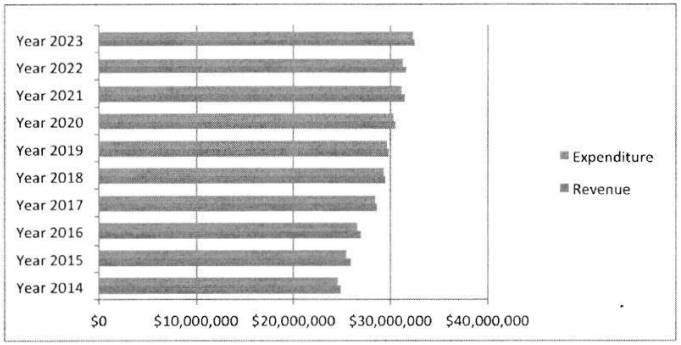
The five-year financial forecast for the Town of Oak Bluffs spans from Fiscal Years FY 2019 to FY 2023. The purpose of the forecast is to help make informed budgetary and operational decisions by anticipating future revenues and expenditures, as well as highlighting anticipated fiscal risks and opportunities. The forecast plans for major known fiscal conditions and projectes future conditions based on current service levels and staffing. The forecast is a necessary strategic planning tool for financial sustainability and furthrer ensures the Town's compliance with current best practices across other local governmental entities.
The forecast is not a budget and does not include any proposed balancing solutions. Instead, the forecast is a planning tool to:

- Identify opportunities and challenges over a longer time frame.
- Discuss possible measures to address those opportunities and challenges, which include identifying opportunities for enhanced revenue growth and cost control initiatives.

The forecast is also intended to serve as a resource for a various audience such as residents, elected officials and Town employees. The forecast provides detailed information regarding the Town's revenue, expenditures, assets and liabilities. It is also provides the assumptions, uncertainties, and external factors that are projected to influence the Town's fiscal health over the next five years.

Summary Budget and Forecast Chart from Fiscal Year 2014 to Fiscal Year 2023

Appendix J



Below is the Summary table of five year financial forecast Appendix A.

Town Of Oak Bluffs

Appendix A

	Budget Year 2014	Budget Year 2015	Budget Year 2016	Budget Year 2017	Budget Year 2018	Forecast Year 2019	Forecast Year 2020	Forecast Year 2021	Forecast Year 2022	Forecast Year 2023
Property Taxes	$19,700,212	$20,300,431	$21,831,303	$23,163,706	$23,794,003	$23,978,125	$24,752,742	$25,529,810	$25,679,043	$26,501,072
Cherry Sheet	$355,117	$417,668	$155,469	$145,264	$145,264	$148,896	$148,896	$152,617	$152,617	$156,433
Non Property Tax & Other Revenue	$4,804,258	$5,120,857	$4,830,469	$5,365,334	$5,556,453	$5,598,943	$5,597,918	$5,737,866	$5,737,866	$5,881,313
Total Revenue	**$24,859,587**	**$25,838,956**	**$26,817,241**	**$28,674,304**	**$29,495,720**	**$29,725,963**	**$30,499,556**	**$31,420,294**	**$31,569,526**	**$32,538,818**
Total Operational Budget	$3,003,992	$2,973,424	$3,214,053	$3,201,812	$3,380,178	$3,464,682	$3,464,682	$3,551,300	$3,583,205	$3,672,785
Toal Personal Budget	$5,053,654	$5,262,104	$5,430,567	$5,876,952	$5,984,451	$6,093,114	$6,203,951	$6,317,005	$6,432,319	$6,549,940
Total General Fund Budget	$8,057,646	$8,235,528	$8,644,620	$9,078,764	$9,364,629	$9,557,797	$9,668,633	$9,868,304	$10,015,525	$10,222,726
FICA (MEDICARE)	$154,177	$64,314	$163,683	$168,949	$168,949	$172,328	$175,775	$179,290	$182,876	$186,533
PENSION FUND	$931,380	$975,963	$1,027,947	$1,044,002	$1,041,850	$1,062,687	$1,083,941	$1,105,620	$1,127,732	$1,150,287
UNEMPLOYMENT COMP.	$119,523	$79,598	$35,733	$42,000	$42,000	$42,000	$42,000	$42,000	$42,000	$42,000
MED. INS.-EMPLOYER CONT.	$1,699,793	$1,772,363	$1,875,625	$2,440,000	$2,710,000	$2,926,800	$3,160,944	$3,413,820	$3,686,925	$3,981,879
MED INS RETIREE TOWN SHARE	$438,801	$383,153	$404,803	$0	$0	$0	$0	$0	$0	$0
GASB 45	$4,379	$1,442	$4,327	$10,000	$12,000	$12,000	$12,000	$12,000	$12,000	$12,000
COMPUTER P/R SERV. CON.	$8,864	$8,880	$9,749	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
TOWN OPEB CONTRIBUTION					$30,000	$30,000	$30,000	$30,000	$30,000	$30,000
Total Employee/ Health care	$3,356,916	$3,285,713	$3,521,867	$3,714,951	$4,014,799	$4,255,815	$4,514,659	$4,792,729	$5,091,533	$5,412,699
Waste Water Enterprise Expenses	$288,294	$316,366	$333,699	$433,691	$433,691	$444,533	$444,533	$455,646	$455,646	$467,037
Waste Water Personal Budget	$271,923	$271,650	$277,259	$303,656	$304,656	$310,693	$316,851	$323,132	$329,539	$336,073
Total Waste Water Enterprise budget	$560,217	$588,016	$610,958	$737,347	$738,347	$755,226	$761,384	$778,778	$785,185	$803,111
Oak Bluffs School Budget	$6,205,633	$6,772,414	$7,150,601	$7,384,410	$7,772,626	$8,005,805	$8,245,979	$8,493,358	$8,748,159	$9,010,604
Marthas Vineyard High School Budget	$3,775,202	$4,351,782	$4,780,716	$4,735,281	$4,646,813	$4,786,217	$4,929,804	$5,077,698	$5,230,029	$5,386,930
Total School Budget	$9,980,835	$11,124,196	$11,931,317	$12,119,691	$12,419,439	$12,792,022	$13,175,783	$13,571,056	$13,978,188	$14,397,534
Total Debt. Principal	$2,157,157	$1,751,116	$1,542,645	$2,133,322	$2,175,809	$1,777,994	$1,801,613	$1,804,008	$1,159,200	$1,162,316
Total Debt. Interest	$434,891	$334,668	$302,680	$609,663	$538,873	$427,399	$397,877	$350,725	$303,683	$254,747
Total Debt. Service with Interest	$2,592,049	$2,085,784	$1,845,325	$2,742,985	$2,714,682	$2,205,394	$2,199,490	$2,154,734	$1,462,884	$1,417,063
Expenditure	**$24,547,662**	**$25,319,238**	**$26,554,088**	**$28,393,738**	**$29,251,896**	**$29,566,254**	**$30,319,949**	**$31,165,601**	**$31,333,314**	**$32,253,132**

Revenue Forecasting

The revenue forecast is generally projected based on historical trends and other available information. For instance, property tax revenues are dependent on new construction trends, planned occupations, and property revaluations. All of these factors are taken into account to forecast property tax revenues. Some revenues, like sales taxes, are directly linked to the overall economy. This makes these revenues more difficult to predict on a long-term basis.

In Summary, Appendix A. shows total revenue from Property Taxes, Cherry Sheet and Non property & other revenue.

Appendix B . shows the total for the Local Property Tax wich includes ;

- Each year 2.5% increase in base levy.
- Estimate forecast growth every other year 2019, year 2021 and year 2023 for 2.5%.
- Net Debt Exclusions.

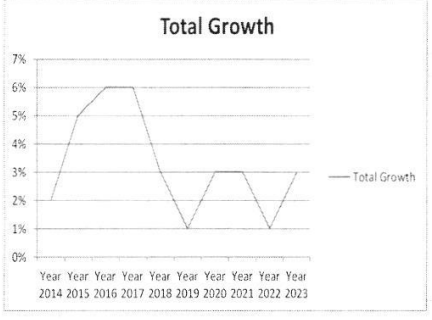
Graph Appendix H displays property tax percentage growth.

Local Property Tax Revenue

Appendix B

	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023
Base Levy	$17,632,056	$18,190,117	$19,408,891	$20,064,475	$20,757,302	$21,467,449	$22,200,131	$22,951,129	$23,725,802	$24,519,842
Amended Previous New Growth	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2.5% increase	$440,801	$454,753	$485,222	$501,612	$518,933	$536,686	$555,003	$573,778	$593,145	$612,996
Estimate New Growth	$117,260	$164,021	$170,361	$191,215	$191,215	$195,995	$195,995.00	$200,895	$200,895	$205,917
Overrides	$0	$600,000	$0	$0	$0	$0	$0	$0	$0	$0
Total Levy Limit Inside Prop. 2.5%	$18,190,117	$19,408,891	$20,064,475	$20,757,302	$21,467,449	$22,200,131	$22,951,129	$23,725,802	$24,519,842	$25,338,756
Gross Excluded Debt	$2,081,901	$1,799,919	$1,766,829	$2,406,405	$2,347,769	$1,777,994	$1,801,613	$1,804,008	$1,159,200	$1,162,316
Less:State Reimbersements	$567,924	$567,918	$0	$0	$0	$0	$0	$0	$0	$0
Less:Bond Premiums Applied										
Net Debt Exclusions	$1,513,977	$1,232,001	$1,766,829	$2,377,314	$2,347,769	$1,777,994	$1,801,613	$1,804,008	$1,159,200	$1,162,316
Capital Exclusions										
Total Levy Limit	$19,704,094	$20,640,892	$21,831,304	$23,134,616	$23,815,218	$23,978,125	$24,752,742	$25,529,810	$25,679,043	$26,501,072
Total Adjusted Levy	**$19,700,212**	**$20,300,431**	**$21,831,303**	**$23,163,706**	**$23,794,003**	**$23,978,125**	**$24,752,742**	**$25,529,810**	**$25,679,043**	**$26,501,072**

Appendix H



Cherry Sheet

Appendix C. shows a table of Cherry Sheet Estimates less Asesement. This table also shows 2.5% increase in the year 2019, year 2021 and year 2023.

Cherry Sheet

Appendix C

	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023
Cherry Sheet Estimates										
a. Resolution Aid	$763,349	$678,335	$1,033,299	$1,004,926	$1,004,926	$1,030,049	$1,030,049	$1,055,800	$1,055,800	$1,082,195
b. Education Offset Items	$258,672	$260,321	$226,153	$177,250	$177,250	$181,681	$181,681	$186,223	$186,223	$190,879
c. Library Offset	$6,052	$7,270	$7,310	$7,795	$7,795	$7,990	$7,990	$8,190	$8,190	$8,395
d. Lottery and Other Aid	$183,546	$205,074	$208,746	$215,169	$215,169	$220,548	$220,548	$226,062	$226,062	$231,714
Total	$1,211,619	$1,151,000	$1,475,508	$1,405,140	$1,405,140	$1,440,269	$1,440,269	$1,476,275	$1,476,275	$1,513,182
Less										
Direct Offset: Education & Lib.	$264,724	$267,591	$233,463	$185,405	$185,405	$190,040	$190,040	$194,791	$194,791	$199,661
Cherry Sheet Assesement	$1,159,702	$1,033,665	$1,086,576	$1,074,471	$1,074,471	$1,101,333	$1,101,333	$1,128,866	$1,128,866	$1,157,088
Total	$1,424,426	$1,301,256	$1,320,039	$1,259,876	$1,259,876	$1,291,373	$1,291,373	$1,323,657	$1,323,657	$1,356,748
Net Estimated State Revenues	-$212,807	-$150,256	$155,469	$145,264	$145,264	$148,896	$148,896	$152,617	$152,617	$156,433
Construction Reimbersements	$567,924	$567,924	$0	$0	$0	$0	$0	$0	$0	$0
Total Cherry Sheet	$355,117	$417,668	$155,469	$145,264	$145,264	$148,896	$148,896	$152,617	$152,617	$156,433

Non property taxes and other revenues are shown in Appendix D., which includes General-Local receipt Appendix E, Reserved for Approved Receipt, Waste Water fund, Chapter 90, Community preservation fund and free cash. Reserved revenue is for approval of receipts received from ferry passenger fees so-called embarkation fee. Every year the Town of Oak Bluffs receives money from Steamship Authority and that revenues goes in to a dedicated ferry fees account. In Appendix D., the forecast table shows a 2.5% increasein for years 2019, 2021 and 2023. Chapter 90 funds are apportioned to communities based on the total mileage of roadways. These funds are through reimbursement for elgible expenditures for roadway work in the town. .There is also no free cash amount in the Town of Oak Bluffs.

Non Property Tax and Other Reveue

Appendix D

	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023
General- Local Estimated Receipt	$3,286,035	$3,458,000	$2,781,300	$3,486,000	$3,798,716	$3,893,684	$3,893,684	$3,991,026	$3,991,026	$4,090,802
Reserved for Approved Receipt	$188,820	$0	$376,544	$290,684	$286,375	$199,875	$199,875	$204,872	$204,872	$209,994
Wastewater Enterprise Fund	$1,315,926	$1,412,857	$1,422,625	$1,467,667	$1,468,667	$1,505,384	$1,504,359	$1,541,968	$1,541,968	$1,580,517
Chapter 90 and other resource	$13,477	$0	$0	$0	$2,695	$0	$0	$0	$0	$0
Community preservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Free Cash	$0	$250,000	$250,000	$120,983	$0	$0	$0	$0	$0	$0
Total	**$4,804,258**	**$5,120,857**	**$4,830,469**	**$5,365,334**	**$5,556,453**	**$5,598,943**	**$5,597,918**	**$5,737,866**	**$5,737,866**	**$5,881,313**

General Receipt

Appendix E

	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023
Motor Vehicle Excise	$600,000	$684,000	$573,000	$750,500	$850,000	$871,250	$871,250	$893,031	$893,031	$915,357
Other Excise					$79,727	$81,720	$81,720	$83,763	$83,763	$85,857
Meals	$438,835	$405,000	$315,000	$275,000	$300,000	$307,500	$307,500	$315,188	$315,188	$323,067
Room	$233,800	$255,000	$215,000	$400,000	$450,000	$461,250	$461,250	$472,781	$472,781	$484,601
Other	$9,900	$6,000	$6,900	$3,000	$5,160	$5,289	$5,289	$5,421	$5,421	$5,557
Penalties and Interest on Taxes and Excise	$208,000	$198,000	$157,000	$350,000	$280,000	$287,000	$287,000	$294,175	$294,175	$301,529
Payments in LIEU of Taxes	$9,500	$9,000	$10,400	$10,000	$9,680	$9,922	$9,922	$10,170	$10,170	$10,424
Charges for Services-Water	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Charges for Services-Sewer	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Charges for Services-Hospital	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Charges for Services-Solid Waste feees	$211,000	$222,000	$160,000	$180,000	$205,000	$210,125	$210,125	$215,378	$215,378	$220,763
Other Charges for Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fees	$72,000	$123,000	$90,000	$100,000	$91,400	$93,685	$93,685	$96,027	$96,027	$98,428
Rentals	$85,000	$85,000	$85,000	$25,000	$68,000	$69,700	$69,700	$71,443	$71,443	$73,229
Departmental Revenue-School	$0	$0	$0	$0	$320	$328	$328	$336	$336	$345
Departmental Revenue-Libraries	$13,000	$12,000	$6,000	$7,500	$10,309	$10,567	$10,567	$10,831	$10,831	$11,102
Departmental Revenue-Cemeteries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Departmental Revenue-Recreation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Departmental Revenue	$239,000	$195,000	$155,000	$165,000	$174,800	$179,170	$179,170	$183,649	$183,649	$188,240
Licenses and Permits	$290,000	$339,000	$260,000	$290,000	$293,800	$301,145	$301,145	$308,674	$308,674	$316,390
Special assessments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fine and forfeits	$17,000	$28,000	$15,000	$20,000	$19,400	$19,885	$19,885	$20,382	$20,382	$20,892
Investment Income	$10,000	$12,000	$13,000	$10,000	$11,120	$11,398	$11,398	$11,683	$11,683	$11,975
Miscellaneouse Recurring(Please specify)	$849,000	$885,000	$720,000	$900,000	$950,000	$973,750	$973,750	$998,094	$998,094	$1,023,046
Miscellaneous Non-Recurring(Please specify	$0	$0	$0		$0	$0	$0	$0	$0	$0
Total	$3,286,035	$3,458,000	$2,781,300	$3,486,000	$3,798,716	$3,893,684	$3,893,684	$3,991,026	$3,991,026	$4,090,802

Total operational cost for the Town of Oak Bluffs which shows in Appendix F includes different Town of Oak Bluffs's day to day services cost. Table also has 2.5% increase each year from 2019 to 2023.

Department Operational Budget

Appendix F

Dept # Code	Department	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Forecast 2019 2.5% increase	Forecast 2020 2.5% increase	Foreecast 2021 2.5% increase	Forecast 2022 2.5% increase	Forecast 2023 2.5% increase
122	Selectmen Expenses	$125,306	$90,865	$102,418	$123,000	$123,000	$126,075	$126,075	$129,227	$129,227	$132,458
131	Finance Committee Expenses	$3,923	$4,215	$6,898	$6,152	$6,155	$6,309	$6,309	$6,467	$6,467	$6,628
132	Fin Comm Reserve Fund Expenses	$0	$0	$0	$56,500	$56,500	$57,913	$57,913	$59,360	$59,360	$60,844
135	Town Accountant Expenses	$504	$325	$790	$1,000	$2,000	$2,050	$2,050	$2,101	$2,101	$2,154
141	Assessors Expenses	$8,234	$7,229	$10,076	$9,400	$9,400	$9,635	$9,635	$9,876	$9,876	$10,123
145	Town Treasurer Expenses	$29,011	$25,149	$23,250	$29,500	$22,500	$23,063	$23,063	$23,639	$23,639	$24,230
146	Town Tax Collector Expenses	$14,484	$14,956	$16,312	$16,575	$16,575	$16,989	$16,989	$17,414	$17,414	$17,849
155	Information Technology Expenses	$235,931	$225,646	$220,136	$240,450	$240,450	$246,461	$246,461	$252,623	$252,623	$258,938
161	Town Clerk Expenses	$2,986	$2,249	$1,214	$3,000	$4,000	$4,100	$4,100	$4,203	$4,203	$4,308
163	Board of Registrars Expenses	$2,755	$5,233	$18,321	$8,900	$5,050	$5,176	$5,176	$5,306	$5,306	$5,438
171	Conservation Expenses	$3,954	$3,590	$4,302	$26,070	$33,570	$34,409	$34,409	$35,269	$35,269	$36,151
175	Planning Board Expenses	$0	$0	$0	$2,000	$5,000	$5,125	$5,125	$5,253	$5,253	$5,384
199	Selectmen Unclassified Expenses	$1,151,757	$1,125,103	$1,371,449	$1,160,431	$1,279,845	$1,311,841	$1,311,841	$1,344,637	$1,344,637	$1,378,253
210	Police Department Expenses	$76,224	$83,817	$82,900	$84,000	$84,000	$86,100	$86,100	$88,253	$88,253	$90,459
220	Fire Department Expenses	$79,297	$74,897	$95,153	$95,500	$100,000	$102,500	$102,500	$105,063	$105,063	$107,689
231	Ambulance Expenses	$30,634	$37,109	$34,069	$48,800	$48,800	$50,020	$50,020	$51,271	$51,271	$52,552
241	Building Inspector Expenses	$1,972	$1,220	$5,490	$4,400	$4,400	$4,510	$4,510	$4,623	$4,623	$4,738
249	Shellfish Department Expenses	$43,419	$43,601	$45,384	$53,500	$54,500	$55,863	$55,863	$57,259	$57,259	$58,691
291	Emergency Management Expenses	$47,509	$16,122	$16,417	$21,700	$21,700	$22,243	$22,243	$22,799	$22,799	$23,369
296	Marina Manager Expenses	$39,052	$37,602	$39,812	$42,500	$48,000	$49,200	$49,200	$50,430	$50,430	$51,691
421	Higheay Department Expenses	$793,821	$850,105	$734,912	$754,849	$761,410	$780,445	$780,445	$799,956	$819,955	$840,454
519	Board of Health Expenses	$47,672	$45,566	$39,539	$57,721	$57,721	$59,164	$59,164	$60,643	$62,159	$63,713
541	Council on Aging Expenses	$70,383	$80,830	$83,123	$102,522	$106,322	$108,980	$108,980	$111,705	$114,497	$117,360
543	Veterans Service Expenses	$47,526	$58,158	$63,653	$61,000	$61,000	$62,525	$62,525	$64,088	$65,690	$67,333
610	Library Expenses	$136,641	$129,035	$145,452	$138,342	$142,930	$146,503	$146,503	$150,166	$153,920	$157,768
612	Art Council Expenses	$1,500	$1,500	$1,500	$1,500	$1,500	$1,538	$1,538	$1,576	$1,615	$1,656
630	Recreation Expenses	$9,497	$9,302	$51,483	$52,500	$83,850	$85,946	$85,946	$88,095	$90,297	$92,555
	Total Operational Budget	**$3,003,992**	**$2,973,424**	**$3,214,053**	**$3,201,812**	**$3,380,178**	**$3,464,682**	**$3,464,682**	**$3,551,300**	**$3,583,205**	**$3,672,785**

60198	Waste Water Enterprise Expenses	$288,294	$316,366	$333,699	$433,691	$433,691	$444,533	$444,533	$455,646	$455,646	$467,037
	Total Waste Water	**$288,294**	**$316,366**	**$333,699**	**$433,691**	**$433,691**	**$444,533**	**$444,533**	**$455,646**	**$455,646**	**$467,037**

The budget forcast for Personal Service in Appendix G shows a 2% increase from year 2019 to Year 2023.

Department Personal Budget

Appendix G

Dept # Code Department	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023
SELECTMEN										
51110 ELECTED OFFICIALS	$16,538	$16,500	$16,500	$16,500	$16,500	$16,500	$16,500	$16,500	$16,500	$16,500
51101 ADMINISTRATIVE SALARIES (H,P)	$113,387	$115,412	$151,593	$142,641	$169,447	$172,836	$176,293	$179,819	$183,415	$187,083
51102 TOWN ADMINISTRATOR SALARY (S)	$123,651	$128,742	$136,513	$139,917	$148,440	$151,409	$154,437	$157,526	$160,676	$163,890
51140 LONGEVITY PAY	$3,000	$3,300	$2,800	$3,000	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500
Total Selectmen	$276,576	$283,974	$309,407	$302,058	$337,887	$344,245	$350,730	$357,344	$364,091	$370,973
TOWN ACCOUNTANT										
51101 TOWN ACCOUNTANT SALARY (H, P)	$78,049	$79,615	$78,130	$83,228	$83,220	$84,884	$86,582	$88,314	$90,080	$91,882
51105 ASSISSTANT ACCOUNTANT (H,P)	$46,461	$47,392	$41,989	$49,548	$45,172	$46,075	$46,997	$47,937	$48,896	$49,874
51140 LONGEVITY PAY	$1,000	$1,000	$2,475	$300	$0	$0	$0	$0	$0	$0
	$125,510	$128,008	$122,594	$133,076	$128,392	$130,960	$133,579	$136,251	$138,976	$141,755
ASSESSORS										
51101 ADMINISTRATIVE SALARIES (H, P)	$29,262	$32,029	$45,984	$31,451	$42,103	$42,945	$43,804	$44,680	$45,573	$46,485
51102 PRINCIPAL ASSESSOR SALARY (H, P)	$85,002	$87,846	$88,427	$90,640	$31,923	$32,562	$33,213	$33,877	$34,555	$35,246
51104 ADMIN. CLERK'S SALARY (H,U)	$0	$10,607	$12,621	$16,470	$38,877	$39,655	$40,448	$41,257	$42,082	$42,924
51140 LONGEVITY PAY	$0	$0	$0	$250	$250	$250	$250	$250	$250	$250
	$114,265	$130,482	$147,032	$138,811	$113,153	$115,411	$117,714	$120,064	$122,460	$124,904
TOWN TREASURER										
51101 TREASURER SALARY (S,P)	$71,430	$70,059	$78,583	$76,170	$76,170	$77,693	$79,247	$80,832	$82,449	$84,098
51104 ADMIN. CLERK'S SALARY (H,P)	$0	$0	$0	$38,422	$45,846	$46,253	$47,178	$48,122	$49,084	$50,066
51105 CLERICAL SALARY	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51140 LONGEVITY PAY	$1,000	$1,000	$1,000	$1,000	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500
	$72,430	$71,059	$79,583	$115,592	$123,016	$125,446	$127,925	$130,454	$133,033	$135,664
TAX COLLECTOR										
51101 ADMINISTRATIVE SALARIES (H, P)	$39,463	$40,249	$41,075	$41,857	$41,857	$42,694	$43,548	$44,419	$45,307	$46,214
51102 TAX COLLECTOR SALARY (H, P)	$71,430	$72,850	$75,312	$76,170	$76,170	$77,693	$79,247	$80,832	$82,449	$84,098
51140 LONGEVITY PAY	$1,800	$2,300	$1,300	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
	$112,694	$115,399	$117,687	$120,527	$120,527	$122,888	$125,295	$127,751	$130,256	$132,811
INFORMATION TECHNOLOGY										
51101 INFO TECH DIR SALARY (S, P)	$78,571	$80,137	$81,745	$83,787	$83,787	$85,463	$87,172	$88,915	$90,694	$92,508
51111 IT ASSISTANNT (H, P)	$0	$0	$0	$15,000	$15,000	$15,300	$15,606	$15,918	$16,236	$16,561
51140 LONGEVITY PAY	$500	$500	$500	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
	$79,071	$80,637	$82,245	$99,787	$99,787	$101,763	$103,778	$105,834	$107,930	$110,069
TOWN CLERK										
5110 ELECTED OFFICIALS	$70,676	$78,049	$94,750	$83,201	$83,201	$84,865	$86,562	$88,294	$90,059	$91,861
51101 ADMINISTRATIVE SALARIES (H, P)	$37,115	$42,606	$28,111	$44,543	$44,543	$45,434	$46,343	$47,269	$48,215	$49,179
51140 LONGEVITY PAY	$800	$1,125	$0	$0	$0	$0	$0	$0	$0	$0
	$108,590	$121,780	$122,860	$127,744	$127,744	$130,299	$132,905	$135,563	$138,274	$141,040
BOARD OF REGISTRARS										
5110 APPOINTED OFFICIALS	$0	$0	$250	$0						
51100 CONSTABLES	$1,000	$1,000	$750	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
51101 ADMINISTRATIVE SALARIES (U)	$14,553	$16,208	$17,321	$32,000	$23,606	$24,078	$24,560	$25,051	$25,552	$26,063
	$15,553	$17,208	$18,321	$33,000	$24,606	$25,078	$25,560	$26,051	$26,552	$27,063
CONSERVATION COMMISSION										
51101 CONSERVATION AGENT SALARY (S, P)	$64,937	$66,358	$67,438	$69,238	$69,238	$70,623	$72,035	$73,476	$74,945	$76,444
	$64,937	$66,358	$67,438	$69,238	$69,238	$70,623	$72,035	$73,476	$74,945	$76,444
PLANNING BOARD										
51101 CLERICAL SALARIES	$0	$0	$8,505	$0						
51105 CLERICAL SALARY (H, P)	$5,087	$4,354	$4,690	$30,000	$38,275	$39,041	$39,821	$40,618	$41,430	$42,259
	$5,087	$4,354	$13,194	$30,000	$38,275	$39,041	$39,821	$40,618	$41,430	$42,259
POLICE DEPARTMENT										
51101 ADMINISTRATIVE SALARIES (H, P)	$46,155	$45,359	$46,342	$49,444	$49,444	$50,433	$51,441	$52,470	$53,520	$54,590
51140 LONGEVITY PAY	$3,000	$5,500	$8,300	$8,300	$10,500	$10,710	$10,924	$11,143	$11,366	$11,593
51210 POLICE CHIEF'S SALARY (S, P)	$138,546	$141,302	$152,384	$131,022	$131,022	$133,642	$136,315	$139,042	$141,822	$144,659
51211 LIEUTENANT SALARY (U) 1.5%each	$98,697	$100,882	$122,345	$104,713	$104,713	$106,807	$108,944	$111,122	$113,345	$115,612
51212 PATROLMEN SALARIES (U)1.5%each	$741,566	$572,313	$577,509	$620,864	$668,160	$681,523	$695,154	$709,057	$723,238	$737,703
51213 SUMMER/TEMP	$127,076	$157,831	$160,131	$145,000	$145,000	$145,000	$145,000	$145,000	$145,000	$145,000
51214 PATROL SERGEANT (U)1.5% each	$207,487	$336,399	$329,436	$390,992	$401,564	$409,595	$417,787	$426,143	$434,666	$443,359
51215 EXECUTIVE ASSISTANT (H, P)	$53,098	$54,163	$54,215	$56,627	$56,627	$57,759	$58,914	$60,093	$61,294	$62,520
51217 QUINN BILL ENCUMBRANCE	$19,732	$20,191	$20,609	$210,564	$216,630	$220,963	$225,382	$229,889	$234,487	$239,177
51292 ANIMAL CTRL OFFICER SALARY (H, P)	$42,262	$45,797	$44,795	$45,748	$45,748	$46,663	$47,596	$48,548	$49,519	$50,510
51293 ASST ANIMAL CONTROL OFFICER(part)	$0	$0	$0	$15,059	$15,059	$15,059	$15,059	$15,059	$15,059	$15,059
51298 SCHOOL RESOURCE OFFICER	$0	$5,335	$68,784	$0	$0	$0	$0	$0	$0	$0
5186 DETECTIVE SALARY (U)1.5%each	$103,219	$217,953	$198,718	$173,095	$173,095	$176,557	$180,088	$183,690	$187,364	$191,111
5189 ADDITIONAL SALARY EXPENSE	$256,362	$269,281	$129,455	$0	$0	$0	$0	$0	$0	$0
5190 ADDITIONAL SALARY EXPENSE	$0	$0	$175,697	$202,703	$199,600	$199,600	$199,600	$199,600	$199,600	$199,600
	$1,837,198	$1,961,634	$2,088,718	$2,154,131	$2,217,162	$2,254,112	$2,292,205	$2,330,856	$2,370,279	$2,410,492

FIRE DEPARTMENT										
51101 SALARIES (H, P)	$124,012	$146,242	$124,640	$165,150	$182,900	$186,558	$190,289	$194,095	$197,977	$201,936
51102 NON RELATED INCIDENTS	$1,595	$0	$0	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
51103 FIRE CHIEFS SALARY	$12,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
51140 LONGEVITY PAY	$250	$0	$0	$0	$0	$0	$0	$0	$0	$0
	$137,857	$146,242	$124,640	$170,150	$187,900	$191,558	$195,289	$199,095	$202,977	$206,936
AMBULANCE SERVICE										
51101 SALARIES (H, P)	$101,505	$168,821	$119,961	$126,368	$125,478	$127,988	$130,548	$133,159	$135,822	$138,538
51102 AMBULANCE CHIEFS SALARY (H, P)	$84,460	$55,965	$58,261	$59,946	$59,946	$61,145	$62,368	$63,616	$64,888	$66,186
51140 LONGEVITY PAY	$3,550	$0	$0	$3,100	$3,600	$3,600	$3,600	$3,600	$3,600	$3,600
5130 HOLIDAY/OVERTIME PAY	$29,600	$0	$0	$12,000	$12,000	$12,240	$12,485	$12,734	$12,989	$13,249
51400 SHIFT PAY	$74,010	$82,140	$80,910	$87,600	$87,600	$89,352	$91,139	$92,962	$94,821	$96,717
	$293,125	$306,926	$259,132	$289,014	$288,625	$294,325	$300,140	$306,071	$312,120	$318,290
BUILDING INSPECTOR										
51100 ZONING ADMIN SALARY	$5,426	$4,080	$0	$0	$0	$0	$0	$0	$0	$0
51101 BLDG ADMIN SALARIES (H, P)	$21,787	$29,336	$129,050	$51,824	$51,824	$52,860	$53,918	$54,996	$56,096	$57,218
51102 BUILDING INSPECTOR (H, P)	$61,023	$72,031	$38,488	$80,806	$80,806	$82,422	$84,071	$85,752	$87,467	$89,216
51104 ADMIN. CLERK'S SALARY	$24,498	$0	$0	$0	$0	$0	$0	$0	$0	$0
51140 LONGEVITY PAY	$0	$0	$0	$300	$300	$300	$300	$300	$300	$300
51241 LOCAL INSPETOR (Part time)	$0	$0	$0	$65,000	$65,000	$65,000	$65,000	$65,000	$65,000	$65,000
51242 SEPERATE INSPECTORS (Part time)	$62,775	$76,590	$47,330	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000
	$175,509	$182,038	$214,868	$237,930	$237,930	$240,583	$243,288	$246,048	$248,863	$251,734
SHELLFISH										
51101 CONSTABLE SALARY/SALARIES (H, P)	$40,585	$41,712	$42,246	$41,864	$43,444	$44,313	$45,199	$46,103	$47,025	$47,966
51102 SHELLFISH DIRECTORS SALARY (H, P)	$71,440	$72,859	$74,312	$76,170	$76,170	$77,693	$79,247	$80,832	$82,449	$84,098
51103 SHELLFISH LABORER (Part time)	$3,948	$9,548	$10,195	$12,444	$12,444	$12,444	$12,444	$12,444	$12,444	$12,444
51104 SUMMER LABORS	$0	$0	$0	$2,688	$2,688	$2,688	$2,688	$2,688	$2,688	$2,688
51140 LONGEVITY PAY	$1,000	$1,300	$1,300	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000
5130 HOLIDAY PAY	$1,805	$2,992	$2,525	$2,408	$2,406	$2,406	$2,406	$2,406	$2,406	$2,406
	$118,768	$128,402	$130,778	$137,574	$139,152	$141,544	$143,984	$146,473	$149,012	$151,602
MARINA MANAGER										
51101 SALARIES (H, P)	$92,184	$91,654	$149,413	$122,989	$120,920	$123,338	$125,805	$128,321	$130,888	$133,505
51102 HARBORMASTERS SALARY (H, P)	$80,305	$83,631	$47,305	$85,629	$85,629	$87,341	$89,088	$90,870	$92,687	$94,541
51140 LONGEVITY PAY	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
	$174,989	$177,787	$199,218	$211,118	$209,049	$213,180	$217,393	$221,691	$226,075	$230,547
HIGHWAY-ADMINISTRATION										
51101 ADMINISTRATIVE SALARIES (U) 1.5%	$106,241	$114,529	$116,972	$119,568	$119,568	$121,959	$124,399	$126,887	$129,424	$132,013
51102 SUPERINTENDENT SALARY (S, P)	$94,440	$96,319	$98,240	$100,704	$100,704	$102,718	$104,772	$106,868	$109,005	$111,185
51140 LONGEVITY PAY	$7,700	$8,100	$9,167	$9,000	$8,425	$8,425	$8,425	$8,425	$8,425	$8,425
5130 OTHER WAGES (U)	$99,333	$110,417	$120,499	$160,341	$160,341	$163,548	$166,819	$170,155	$173,558	$177,029
5131 HOLIDAY/ MISC OVERTIME	$31,639	$43,257	$38,439	$35,000	$40,000	$40,800	$41,616	$42,448	$43,297	$44,163
5132 SNOW/ ICE WAGES 1.5%	$22,650	$28,214	$16,622	$15,000	$15,000	$15,300	$15,606	$15,918	$16,236	$16,561
51422 LABORER/MECHANIC SALARIES (U) 1.5%	$351,970	$378,948	$365,023	$392,706	$392,706	$400,560	$408,571	$416,743	$425,078	$433,579
	$713,975	$779,783	$764,961	$832,319	$836,744	$854,310	$870,208	$887,444	$905,024	$922,956
BOARD OF HEALTH										
51101 ADMINISTRATIVE SALARIES	$0	$6,115	$0	$0	$0	$0	$0	$0	$0	$0
51105 CLERICAL SALARY (U)	$18,628	$21,157	$28,007	$39,062	$39,062	$39,843	$40,640	$41,453	$42,282	$43,128
5120 SEASONAL EMPLOYMENT (Part time)	$8,564	$8,439	$3,303	$11,040	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
51520 HEALTH AGENTS SALARY (S, P)	$71,430	$81,692	$75,784	$76,170	$76,170	$77,693	$79,247	$80,832	$82,449	$84,098
	$98,623	$117,403	$107,093	$126,272	$135,232	$137,537	$139,887	$142,285	$144,731	$147,225
COUNCIL ON AGING										
51101 SALARIES (U)	$81,346	$82,479	$92,595	$108,135	$44,012	$44,891	$45,791	$46,706	$47,640	$48,593
51102 COA DIRECTORS SALARY (S, P)	$65,150	$0	$4,794	$0	$64,122	$65,405	$66,713	$68,047	$69,408	$70,796
51140 LONGEVITY PAY	$860	$1,060	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
	$147,357	$83,539	$98,388	$109,135	$109,135	$111,298	$113,504	$115,754	$118,049	$120,390
LIBRARY										
51101 SALARIES (H, P)	$260,100	$229,413	$125,266	$290,703	$293,729	$299,604	$305,596	$311,708	$317,942	$324,301
51102 LIBRARY DIRECTORS SALARY (S, P)	$65,073	$66,702	$195,067	$68,663	$64,765	$66,060	$67,382	$68,729	$70,104	$71,506
51140 LONGEVITY PAY	$1,665	$465	$1,013	$0	$0	$0	$0	$0	$0	$0
	$326,837	$296,580	$321,346	$359,366	$358,494	$365,664	$372,977	$380,437	$388,045	$395,806
PARKS AND RECREATION										
51105 OTHER SALARIES (U)	$54,705	$62,510	$41,062	$80,110	$82,403	$84,051	$85,732	$87,447	$89,196	$90,980
	$54,705	$62,510	$41,062	$80,110	$82,403	$84,051	$85,732	$87,447	$89,196	$90,980
Grant Total	$5,093,654	$5,202,104	$5,430,567	$5,876,952	$5,984,451	$6,093,114	$6,203,951	$6,317,005	$6,432,319	$6,549,940
WASTEWATER ENTERPRISE FUND (Salary increase 2.5%)										
51101 ADMINISTRATIVE SALARIES	$170,334	$169,210	$171,589	$196,890	$196,890	$200,828	$204,844	$208,941	$213,120	$217,382
51102 FACILITY MANAGER	$80,910	$80,910	$90,944	$85,966	$85,966	$87,685	$89,439	$91,228	$93,052	$94,913
51108 OVERTIME	$18,878	$19,730	$12,926	$19,000	$19,000	$19,380	$19,768	$20,163	$20,566	$20,978
51140 LONGEVITY PAY	$1,800	$1,800	$1,800	$1,800	$2,800	$2,800	$2,800	$2,800	$2,800	$2,800
	$271,923	$271,650	$277,259	$303,656	$304,656	$310,693	$316,851	$323,132	$329,539	$336,073
Grant Total Waste Eater	$271,923	$271,650	$277,259	$303,656	$304,656	$310,693	$316,851	$323,132	$329,539	$336,073

The Town of Oak Bluffs budget also includes Oak Bluffs K through 8 School andl and share of Marthas Vineyard Regional High Shool. Appendix H is the forecast for the Oak Bluffs K through 8 school and Martha's Vineyard Regional High School, which shows 3% increase forcast forin the next five years based on the average of the previous five years.

Town Of Oak Bluffs School Budget

Appendix H

	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Forecast 2019	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023
300 School Department										
Personal Services	$6,205,633	$6,772,414	$7,150,601	$7,384,410	$7,772,626	$8,005,805	$8,245,979	$8,493,358	$8,748,159	$9,010,604
Total	$6,205,633	$6,772,414	$7,150,601	$7,384,410	$7,772,626	$8,005,805	$8,245,979	$8,493,358	$8,748,159	$9,010,604
Percent increase		9.1% increase	5.6% increase	3.3% increase	5.6% increase	3% increase				
301 MV Regional High School										
District Assesment										
Capital Assesment										
Total	$3,775,202	$4,351,782	$4,780,716	$4,735,281	$4,646,813	$4,786,217	$4,929,804	$5,077,698	$5,230,029	$5,386,930
Percent increase		1.5% increase	9.9% increase	No increase	No increase	3% increase				

In Appendix A summary table also shows separate fixed personal expenses. Table shows 2% forecast growth for FICA(Medicare Account), 2% forecast growth for the pension fund , no percentage forecast growth for unemployment, 8% percent forecast growth based on previous five years average, no percentage forecast growth for the other personal related Account.

Appendix I below shows a summary table of the Town of Oak bluffs Debt services.

Town Of Oak Bluffs Debt Services

Appendix I

	Year 2014		Year 2015		Year 2016		Year 2017		Year 2018		Year 2019		Year 2020		Year 2021		Year 2022		Year 2023	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Pricipal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
5910 WW PRIMARY CLARIFIER	$131,318	$43,092	$130,696	$40,504	$136,677	$37,863	$136,030	$35,171	$135,000	$33,779	$135,000	$27,839	$135,000	$21,764	$135,000	$15,554	$130,000	$9,328	$130,000	$3,120
5912 LIBRARY CONTRUCTION	$175,000	$88,375	$175,000	$80,938	$175,000	$73,063	$175,000	$65,188	$175,000	$57,313	$175,000	$49,438	$175,000	$41,388	$175,000	$33,250	$175,000	$24,938	$175,000	$16,625
5927 CONST. ELEMENTARY SCHOOL	$535,000	$30,600	$230,000	$9,200	$0	$0	$0	$0	$0	$0										
5932 WASTEWATER	$659,233	$159,274	$685,823	$135,480	$702,510	$130,361	$725,936	$85,306	$749,204	$58,296	$767,994	$40,754	$791,613	$27,807	$794,008	$24,453	$154,200	$21,399	$157,316	$18,284
5933 BULKHEAD PROJECT DEBT	$130,000	$22,263	$130,000	$17,388	$130,000	$12,513	$130,000	$7,628	$130,000	$2,600	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5934 LANDFILL CAPPING PRINCIPA	$99,607	$12,422	$104,598	$8,883	$208,458	$5,156	$112,060	$2,044	$113,070	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5937 LEONARDO PROPERTY PURCHASE	$230,000	$17,125	$100,000	$13,375	$0	$9,625	$100,000	$5,875	$100,000	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5938 SENGE DREDGING	$0	$0	$45,000	$10,700	$0	$4,900	$45,000	$8,900	$40,000	$8,000	$40,000	$7,200	$40,000	$6,400	$40,000	$5,600	$40,000	$4,800	$40,000	$3,600
5941 2012WW CAMPUS AREA	$197,000	$61,740	$125,000	$13,200	$190,000	$29,200	$120,000	$37,200	$120,000	$34,800	$120,000	$32,400	$120,000	$30,000	$120,000	$27,600	$120,000	$25,200	$120,000	$21,600
5942 BUILDING IMPROVEMENTS	$0	$0	$25,000	$5,000	$0	$0	$25,000	$4,000	$25,000	$3,500	$25,000	$3,000	$25,000	$2,500	$25,000	$2,000	$25,000	$1,500	$25,000	$750
5943 FIRE STATION CONSTR	$0	$0	$0	$0	$0	$0	$455,000	$310,400	$450,000	$287,775	$415,000	$256,300	$415,000	$235,550	$415,000	$214,800	$415,000	$194,050	$415,000	$173,300
5944 PUBLIC ROADS	$0	$0	$0	$0	$0	$0	$75,146	$37,597	$75,000	$33,844	$75,000	$3,094	$75,000	$26,344	$75,000	$22,594	$75,000	$18,844	$75,000	$15,093
5945 TOWN HALL PLANS	$0	$0	$0	$0	$0	$0	$34,150	$10,354	$30,000	$8,750	$25,000	$7,375	$25,000	$6,125	$25,000	$4,875	$25,000	$3,625	$25,000	$2,375
5947 CENTER FOR LIVING	$0	$0	$0	$0	$0	$0	$0		$33,536	$8,216										
Total	$2,157,157	$434,891	$1,751,116	$334,668	$1,542,645	$302,680	$2,133,322	$609,663	$2,175,809	$538,873	$1,777,994	$427,399	$1,801,613	$397,877	$1,804,008	$350,725	$1,159,200	$303,683	$1,162,316	$254,747
Total Debt Pricipal & Interest	$2,157,157		$1,751,116		$1,542,645		$2,133,322		$2,175,809		$1,777,994		$1,801,613		$1,804,008		$1,159,200		$1,162,316	

STRATEGIC PLANNING

The Board of Selectmen and town administration periodically perform a strategic planning and visioning process where the vision and broad goals of the Town are identified and documented. This vision and the related goals are used to guide the town administration in developing and identifying priorities in the annual operating and budget process.

The last full planning effort was undertaken for fiscal year 2014 and is reviewed and considered periodically, and updated as needed. The latest update to the FY 2014 Strategic Plan was completed for fiscal year 2019. This effort resulted in the identification of priority, and additional, projects by the Board of Selectmen.

The FY 2014 Strategic Plan, the FY 2017 Strategic Plan update, and the FY 2019 Strategic Plan update are included in these appendices to provide the reader with context regarding the Town Administrator's budget recommendations included in Section 3 of this report. All of these documents are in the process of being updated with the intention of being included in the annual budget process. The vision, goals, and projects contained in these documents guide and inform the Town Administrator's annual budget recommendations and the capital budgeting process.

Town of Oak Bluffs

Vision Statement

Our Town will continue to be one where history, hospitality and natural beauty come together to form a diverse community that is proud of its past and excited about its future.

Our Town will strive to be a unique and premier destination resort, while maintaining a small town, community atmosphere, that will meet the needs of its citizens through the efforts of it local government and civic-minded volunteers, while being friendly and cooperative with our neighboring towns.

Our Town will be governed by people who recognize that their role is to serve the people, who are respectful of all citizens and points of view, that integrity of its government's reputation is paramount, and one that is committed to a culture of excellence.

Our Town will foster a sense of pride by placing a high priority on quality education, conservation of natural resources, neighborhood parks, arts and culture and its library system, and one that values and promotes a clean and beautiful Town.

Our Town shall strive to ensure a sense of security by providing excellent public safety and public works, strong financial health, well-maintained assets, a well-managed town government with long-range planning, and one that encourages a healthy and sustainable business community.

FY 2019 Strategic Planning Priorities

Highest Priority Projects

1. Work with the Town of Tisbury on Regional and service sharing projects 5
2. Continue Development of a Park and Ride 5
3. Communication and Outreach with the public, including website and social media 5
4. Improve Bath Houses 4
5. Better Enforcement of Existing Town Bylaws 4
6. Repair/Rebuild harbor jetties, reform boat mooring system and beautification of marina and waterfront 4
7. Create and Improve Permit Processes, to include filming 3
8. Sidewalk replacement on Circuit Avenue 3
9. Improve two-way communications with Boards, Committees and Departments 3
10. Build a new Town Hall 3
11. Maintenance of existing Town facilities and properties 2

FY 2019 Highlighted Projects

Additional Projects

1. Repair and Reopen East Chop Bluff 2

2. Improve Solid Waste Management to include composting and recycling 2

3. Improve parks and beaches 2

4. Advocate for equity in regional funding formulae 2

5. Continue to monitor and improve the Town's financial condition, including improving revenue streams and examining PILOTs 2

6. Successful completion of the North Bluff gateway area project 1

7. Wastewater expansion to include improving coastal pond water quality 1

8. Pursue opportunities for expansion and growth in the downtown area to include wayfinding signage and promoting year-round businesses 1

9. Work to improve drinking water quality and supply 1

10. Protecting residential areas near downtown for seasonal home owners 1

11. Improve Bicycle safety and expand bike paths 1

FY 2019 Highlighted Projects

12. Facilitate redevelopment of the Island Theater 1
13. Support grant funding for coastal infrastructure projects 1
14. Attain Green Community status and examine possible green solutions
15. Improve resources for fishing and shell fishing
16. Implementation of pending legislation for short term rentals
17. Promote ADA accessibility for town facilities and services

FY 2017 Strategic Planning Priorities

Highest Priority Projects

1. Build a new Town Hall
2. Conduct Repairs of East Chop Bluff
3. Focus on Restoring and Preserving Water Quality in Coastal Ponds and Ocean Waters
4. Continue to Improve the Town's Financial Condition
5. Continue Development of a Park and Ride
6. Improve Beaches and the Waterfront (Beach Nourishment II Project)
7. Affordable Housing Plan Adoption and Implementation
8. Improve Public Infrastructure in the Downtown and North Bluff Areas
9. Focus on Island Theater Solution
10. Expand Bikeways
11. Update and Improve Town Website to Meet MMA Award Criteria
12. Promote Master Planning Project
13. Repair Sidewalks and Keep Clean
14. Continue to Research Additional Revenue and/or Savings Opportunities

FY 2017 Highlighted Projects

Additional Projects

1. Pursue Island-Wide Contribution to Oak Bluffs Infrastructure
2. Pursue Grant Funding for Coastal Infrastructure
3. Pursue Regional Projects with Tisbury
4. Complete Revision of Taxi Regulations
5. Develop a Working Relationship with the Hospital
6. Support Opioid Initiative and Island Wide Coalition
7. Expand Wastewater Treatment Plant Capacity
8. Increase Organized Activities in the Shoulder Season
9. Better Enforcement of Existing Town Bylaws
10. Develop OPEB (Other Post-Employment Benefits) Solutions
11. Continue Support of Harbor Improvements and Restoration
12. Update and Modernize Trash Pickup to Include Curbside Recycling

FY 2017 Highlighted Projects

Additional Projects

13. Investigate Options to Help Free-up Parking Spaces in the Downtown
14. Improve Comfort Stations
15. Engage in Succession Planning for Town Offices
16. Improve Communication Both With Residents and Internally
17. Study Placing a Solar Power Array on the Closed and Capped Landfill
18. Identify and Pursue Grant Funding to Support Town Priorities
19. Pursue Payment in Lieu of Taxes Agreements for Major Tax-Exempt Properties
20. Pursue Excise Taxes for Rental Cars
21. Continue to Improve Tax Collection and Sale of Tax Title Properties
22. Resolve Town Ownership of Property in the Southern Woodlands

Fiscal Year 2017 Strategic Plan

FY 2017 Highlighted Projects

Additional Projects

23. Promote a Customer Service Focus for Town Services

24. Community Policing

25. Develop a Plan to Move the Police Station and Use the Present Waterfront Site for Economic Development

Town of Oak Bluffs, Massachusetts

The Strategic Plan of the Board of Selectmen

Fiscal Year 2014

September 28, 2013

Board of Selectmen of the
Town of Oak Bluffs

Walter W. Vail, Chair
Michael J. Santoro, Vice Chair
Gail M. Barmakian
Gregory A Coogan
Kathleen A. Burton

Robert L. Whritenour, Jr.,
Town Administrator

TOWN OF OAK BLUFFS

FISCAL YEAR 2014 STRATEGIC PLAN

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Town of Oak Bluffs

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Fiscal Year 2014 Strategic Plan

Develop Improve and Protect our Natural Resources

Projects

Develop Harbor Fueling Facility	*Priority Level 1*
Restore and Repair Bank Along East Chop	*Priority Level 1*
Study Nitrogen Loading in the Lagoon, Sengenkontacket Pond, Farm Pond and Sunset Lake Watersheds and Develop a Plan to expand Wastewater System to Maintain Water Quality	*Priority Level 1*
Move Forward with Construction of Fish Pier Project with State Funding	*Priority Level 1*
Develop a Beach Management Plan Include: Facilities Improvements, Services, Beach Nourishment, Encouraging Carry-in/Carry-out, Purchase of a Beach Rake	*Priority Level 2*
Renovate Waterfront Sidewalks and Railings	*Priority Level 2*
Support Increased Aquaculture	*Priority Level 2*
Promote the Appreciation of Natural Resources	*Priority Level 3*
Explore Green Community Status	*Priority Level 3*

Action Step	Develop Harbor Fueling Facility	Responsible
	2012 2013 2014 2015 2016	
Identify/Appropriate Funding Source For Design		Town Administrator, Harbormaster and Harbor Commission Work Team
Issue RFP for Design Services		Work Team
Select Design Firm		Work Team
Complete Design		Work Team
Identify And Apply for All Necessary Permits		Work Team
Seek Installation Funding at Town Meeting		Board of Selectmen Work Team
Prepare and Issue Bid Documents for Installation		Work Team
Select Installation Firm and Issue Contract		Board of Selectmen Work Team
Complete Installation including modifications to Dock		Selected Contractor
Issue RFP and Select Fuel Provider		Work Team
Complete all Inspections and Signoffs		Designer Work Team
Provide Signage		Work Team
Develop Operating Policies and Procedures		Work Team
Train Employees		Harbormaster
Open and Operate Facility		Harbormaster
Identify and Conduct Regular Maintenance and Inspections		Harbormaster

Action Step	Restore and Repair Bank Along East Chop	Responsible
	2013 2014 2015	
Select Engineering firm for restoration/repair design		Town Administrator Board of Selectmen
Complete Preliminary Design with detailed cost estimates		Engineer/Designer
Identify all necessary permits		Town Administrator Designer Conservation Agent
Apply for and obtain all necessary permits		Town Administrator Board of Selectmen Designer
Resolve ownership questions dealing with eligibility for public funding sources		Town Administrator Board of Selectmen
Identify appropriate funding sources and apply for federal/state funding		Town Administrator Emergency Management Board of Selectmen
Complete final design and secure all funding sources		Town Administrator Designer Emergency Management
Issue RFP for construction		Town Administrator Board of Selectmen
Complete restoration construction		Selected Construction Bidder
Complete any necessary Inspections		Highway Superintendent
Develop policies and procedures to protect the bluff		Board of Selectmen Town Administrator Highway Superintendent
Identify regular maintenance and insp.		Highway Superintendent Designer

Fiscal Year 2014 Strategic Plan

Affordable Housing

Projects

Promote the Development of Rental Units	*Priority Level 1*
Explore the Use of the "Donut Hole" Property -Resolve Tax and Title Issues	*Priority Level 1*
Encourage the Use of Existing Housing Stock For the Development of Affordable Housing Units	*Priority Level 1*
Make Greater Use of the Affordable Housing Trust to Support the Development of Affordable Housing Units	*Priority Level 2*
Conduct Workshops Between the Selectmen And the Affordable Housing Committee	*Priority Level 2*
Inventory Resident Homesite Properties and Develop a Plan for these Properties	*Priority Level 2*

Action Step	Affordable Housing	Responsible
	2013 2014 2015	
Task the Affordable Housing Committee with developing action steps for priority 1 projects		Board of Selectmen
Contact Massachusetts Housing Partnership for technical assistance in developing action steps		Town Administrator
Meet with Affordable housing committee to review and analyze ideas		Town Administrator Board of Selectmen
Involve Housing Rehab Program to help leverage funds and increase local capacity for managing projects		Town Administrator Board of Selectmen Affordable Housing Committee
Involve the Martha's Vineyard Commission in the planning process		Affordable Housing Committee
Develop projects and budget for initiatives		Affordable Housing Committee
Seek Community Preservation funding to implement strategies		Affordable Housing Committee
Continue to leverage all funding sources to create permanent local government capacity to manage housing initiatives		Town Administrator Board of Selectmen Affordable Housing Committee
Evaluate and adjust		Town Administrator Board of Selectmen Affordable Housing Committee

Fiscal Year 2014 Strategic Plan

Improve Communications with Local Residents

Projects

Pursue Outreach to the Community and Specific Neighborhoods to Share Information and to Encourage Resident Input	*Priority Level 1*
Website Development and Update for Greater Utility in Sharing Information	*Priority Level 1*
Explore the Development of a Town Newsletter or Regular Newspaper Column to Update Local Residents	*Priority Level 1*
Develop a Program to Communicate The Strategic Plan to Local Residents	*Priority Level 2*
Educate Residents on the Sources and Uses of Funds in the Town Budget	*Priority Level 2*
Encourage Presentations at Selectmen's Meetings and Town Meetings to Share Information with the Public	*Priority Level 2*

Action Step	Pursue Outreach to the Community and Specific Neighborhoods to Share Information and Encourage Input	Responsible
	2013 2014 2015	
Brainstorm ideas to pursue outreach, share information and solicit input		Town Administrator Board of Selectmen
Solicit Ideas from the Community for same		Town Administrator Board of Selectmen
Analyze ideas		Town Administrator Board of Selectmen
Plan and schedule implementation of ideas		Town Administrator Board of Selectmen
Develop and document any necessary policies and procedures		Town Administrator Board of Selectmen
Implement ideas and strategies		Town Administrator Board of Selectmen
Introduce new ideas and market them to the community		Town Administrator Board of Selectmen
Evaluate and make adjustments		Town Administrator Board of Selectmen

Action Step	Explore Development of Town Newsletter and/or Column	Responsible
	2013 2014 2015	
Brainstorm possible ideas for newsletter or newspaper column		Town Administrator Board of Selectmen
Solicit Ideas from the Community, employees, committee and board members		Town Administrator Board of Selectmen
Analyze ideas		Town Administrator Board of Selectmen
Design and implement newsletter/column		Town Administrator Board of Selectmen Volunteers
Design and implement process for ongoing newsletter/column		Town Administrator Board of Selectmen Volunteers
Introduce and market newsletter/column		Town Administrator Board of Selectmen Volunteers
Schedule future newsletters or columns		Town Administrator Board of Selectmen Volunteers
Develop and document any necessary policies and procedures to support the project		Town Administrator Board of Selectmen
Evaluate and make adjustments		Town Administrator Board of Selectmen

Fiscal Year 2014 Strategic Plan

Cultural Development

Projects

Support and Encourage Town Events	*Priority Level 1*
Promote and Support Culture in our Community	*Priority Level 1*
Identify Items of Historic and Cultural Significance and Take Steps to Preserve	*Priority Level 1*

Action Step	Identify Items of Historic and Cultural Significance and Take Steps to Preserve Them	Responsible
	2013 2014 2015	
Identify and locate existing inventories		Board of Selectmen
Identify additional items of historic or cultural significance		Board of Selectmen
Solicit Input from relevant Boards, agencies and citizens		Board of Selectmen
Identify existing steps and procedures to preserve cultural significance		Town Administrator Board of Selectmen Historic District Commission
Discuss additional steps to preserve		Board of Selectmen Historic District Commission
Design and implement preservation steps		Board of Selectmen Historic District Commission
Develop any necessary policies and procedures to support the project		Board of Selectmen Historic District Commission
Introduce to the community		Board of Selectmen Historic District Commission
Evaluate and adjust		Town Administrator Board of Selectmen Historic District Commission

Fiscal Year 2014 Strategic Plan

Stabilize and Improve our Financial Condition

Projects

Add to the Stabilization Fund	*Priority Level 1*
Analyze Areas of the Budget Where The Town may Reduce Costs	*Priority Level 1*
Create Free Cash Reserves	*Priority Level 1*
Develop Written Financial Policies and Procedures	*Priority Level 1*
Foster a Greater Awareness of the OPEB (Other Post-Employment Benefits) Unfunded Liability	*Priority Level 2*

Action Step	Add to the Stabilization Fund and Increase Free Cash	Responsible
	2012 2013 2014 2015 2016	
Establish goals for the Stabilization Fund and for Free Cash		Board of Selectmen Finance Committee
Gather Five-year Historical Data on Revenues and Expenditures		Town Administrator
Prepare Spreadsheets tracking estimated vs actual revenue and expenditures to evaluate trends and highlight problems		Town Administrator
Adopt conservative budget techniques to lower revenues to collectable amounts and lower appropriations to match realistic revenues		Town Administrator Finance Committee Board of Selectmen
Track Revenue and Expenditure performance and make adjustments where necessary to avoid any deficits		Town Accountant Town Administrator
Analyze all special projects to isolate and retire any deficits		Department Heads Town Administrator
Eliminate deficits in Free Cash and work toward building a positive balance		Town Administrator Finance Committee Board of Selectmen
Limit expenditures from Free Cash and Stabilization		Town Meeting
Appropriate from Free Cash to the Stabilization Fund		Finance Committee Town Meeting

Action Step	Analyze Areas of the Budget Where the Town May Reduce Costs	Responsible
	2012 2013 2014 2015 2016	
Task Departments to Identify Areas for Cost Savings		Board of Selectmen Town Administrator
Establish Clear Guidelines to Departments for Budget Development		Town Administrator
Conduct Detailed Budget Meetings with Each Town department		Town Administrator
Review Budgets on a zero budget basis and not on an incremental cost basis to evaluate all costs		Town Administrator Finance Committee Board of Selectmen
Evaluate the Impact on Services of Targeted Expense Reductions		Town Administrator
Maintain a high level of Communication throughout the budget process between Departments, Finance Committee and Selectmen		Department Heads Town Administrator Selectmen Finance Committee
Recommend Budget Reductions that do not reduce desired service levels		Town Administrator Finance Committee Board of Selectmen Town Meeting

Action Step	Develop Written Financial Policies	Responsible
	2012 2013 2014 2015 2016	
Research Best Management Practices of local governments for Financial Management		Town Accountant
Gather Examples of Financial Policies and Procedures from other communities		Town Accountant
Analyze Oak Bluffs audits and management letters to highlight specific areas of concerns		Town Accountant
Draft Proposed Financial Policies which tailor best practices to meet specific local needs		Town Accountant
Review draft policies with Town Administrator, Selectmen, Auditors and Finance Committee		Town Accountant Town Administrator Selectmen Auditors Finance Committee
Adopt Financial Policies and Procedures		Selectmen Finance Committee
Prepare a Financial Policy Manual		Town Accountant
Communicate Financial Policies and Procedures to All Departments and conduct training		Town Accountant Town Administrator
Track Implementation of Policies and Procedures and make adjustments where necessary		Town Accountant

Action Step	Foster a Greater Awareness of the OPEB Unfunded Liability	Responsible
	2012 2013 2014 2015 2016	
Prepare an Actuarial Analysis of the total OPEB Unfunded Liability (Regional Study)		Town Treasurer
Submit the Actuarial Report to the Town Auditor to prepare financial statement of the unfunded liability		Town Accountant
Place Discussion on the Selectmen's Agenda to publicly review and discuss the liability		Town Administrator Board of Selectmen
Request the Finance Committee to study the liability and to suggest potential mitigation strategies		Board of Selectmen Finance Committee
Conduct a televised joint session of the Selectmen and Finance Committee to discuss Finance Committee recommendations		Town Administrator Selectmen Finance Committee
Speak about the OPEB liability in financial presentations to the public, including at Town Meeting		Town Administrator Selectmen Finance Committee
Meet with Employee groups to present information and discuss issues related to the OPEB liability		Town Administrator

Fiscal Year 2014 Strategic Plan

Organizational Improvements

Projects

Train and Cross-Train Employees; Train Employees in Conflict Resolution and Customer Service; Support Professional Development for Department Heads	*Priority Level 1*
Increase our Local Capacity for Planning and Code Enforcement; Increase Staffing Support For Historic District, ZBA, Planning, Building Department and Board of Health	*Priority Level 1*
Review the Organizational Chart for Consolidation to Improve Efficiency and Enhance Accountability for Departments, Boards and Committees	*Priority Level 1*
Organize Periodic and Regular Meetings with Department Heads	*Priority Level 2*
Encourage Community Policing	*Priority Level 2*
Update and Evenly Enforce all Licensing and Permitting; Computerize all Fees and Fines	*Priority Level 2*
Prepare Succession Planning for Key Positions	*Priority Level 2*
Examine the Structure of the Finance Committee	*Priority Level 3*

Continue to Improve Communications and the Relationship with the School Committee	*Priority Level 3*
Work with the Parks Commission to Help Restore and Expand Recreation Programs Including Lifeguards at the Town Beaches	*Priority Level 3*

Action Step	Employee Training	Responsible
	2012 2013 2014 2015 2016	
Research Training Opportunities for Customer Service and Conflict Resolution		Town Administrator
Review Community Oriented Governance (COG) Philosophy		Town Administrator
Meet with Police Chief to Explore COG and Community Policing		Town Administrator Chief of Police
Outreach professional COG trainer to review philosophy and training		Town Administrator Chief of Police
Develop training initiative to focus on Customer Service and Conflict Resolution		Town Administrator Chief of Police Training Consultant
Coordinate with Chief of Police to launch comprehensive training initiative		Town Administrator Chief of Police
Plan dates and budget for training		Town Administrator
Communicate with Department Heads on schedule and content of training program		Town Administrator
Brief the Board of Selectmen regarding the Training program		Town Administrator Board of Selectmen
Conduct Training Program for all Department heads and Elected Officials		Town Administrator Department Heads Elected Officials

Action Step	Increase Capacity for Planning and Code Enforcement	Responsible
	2012 2013 2014 2015 2016	
Meet with affected Department Heads, Boards and Committees to discuss needs		Town Administrator Department Heads Code Enforcement Boards
Request Departments to prepare proposed staffing plans and submit as FY 14 budget requests		Town Administrator
Evaluate proposed staffing plans		Town Administrator
Analyze all available funds and requests for funds for the FY 14 Town Budget		Town Administrator
Conduct detailed budget meetings to explore service needs and opportunities for the next fiscal year		Town Administrator Departments
Develop a proposed staffing plan or time frame to address planning and code enforcement needs		Town Administrator
Present the proposed staffing plan the Selectmen as part of the FY 14 budget		Town Administrator Board of Selectmen
Review the Budget Plan with the Board of Selectmen		Town Administrator Board of Selectmen
Review the Budget Plan with the Finance Committee		Town Administrator Finance Committee Board of Selectmen
Seek approval at Town Meeting and implement the staffing program		Town Administrator Town Meeting Board of Selectmen Finance Committee

Action Step	Organize Periodic and Regular Meetings with Dept. Heads	Responsible
	2012 2013 2014 2015 2016	
Meet with Department heads to discuss new process for providing updates to the Selectmen		Town Administrator
Develop an Agenda Calendar for future meetings out at least six months in the future		Administrative Assistant Chair, Board of Selectmen
Establish a regular agenda item for Departmental Update Reports on the Selectmen's agenda		Chair, Board of Selectmen
Establish a schedule for upcoming meetings to feature specific departmental update reports		Administrative Assistant Chair, Board of Selectmen
Notify Department Heads of their scheduled update sessions		Administrative Assistant
Conduct Selectmen's Meetings with periodic and regular Departmental reports		Board of Selectmen

Action Step	Review the Organizational Chart for Consolidation to Improve Efficiency and Enhance Accountability for Town Departments, Boards and Committees	Responsible
	2012 2013 2014 2015 2016	
Request the Personnel Board to work with the Town Administrator to review the Org. Chart		Board of Selectmen
Personnel Bd. Appoints a subcommittee for organizational chart review with Town Administrator		Personnel Board
Subcommittee prepares a chart and meets with selected Depts. To discuss possible consolidation		Town Administrator Personnel Board Department Heads
Budgets and steps are developed for proposed consolidation		Town Administrator Personnel Board Department Heads
Proposed consolidation plan is presented to the Board of Selectmen		Town Administrator Personnel Board Board of Selectmen
Selectmen analyze list of Boards and Committees to determine if any may be eliminated or combined		Board of Selectmen
Selectmen review costs and benefits of adopting a Town Charter for efficiency and accountability		Board of Selectmen
Organizational changes are adopted or declined		Board of Selectmen
Decision is reached on charter study		Board of Selectmen

Action Step	Encourage Community Policing	Responsible
	2012 2013 2014 2015 2016	
Adopt Community Policing goal and priority		Board of Selectmen
Board of Selectmen adopts a resolution in support of community policing		Board of Selectmen
Schedule an update and report from the Chief of Police on Community Policing		Board of Selectmen Chief of Police
Request Chief of Police to develop a status report and implementation plan for Community Policing Philosophy and Initiatives		Board of Selectmen Chief of Police
Selectmen work with Town Administrator to develop goals for the Chief related to Community Policing focus		Board of Selectmen Town Administrator Chief of Police
Regular updates are scheduled to review community policing efforts and progress		Board of Selectmen Town Administrator Chief of Police

Fiscal Year 2014 Strategic Plan

Increased Town Planning

Projects

Develop a Six-Year Capital Improvement Program	*Priority Level 1*
Update Policies and Procedures for Governing	*Priority Level 1*
Update the Master Plan	*Priority Level 1*
Study and Develop Plans for Utilities Management	*Priority Level 2*
Increase Local Capacity for Planning i.e. Traffic, Housing, Economic Development Historic Preservation, Land Use	*Priority Level 2*
Advocate for Growth Center Status of Central Business District in Martha's Vineyard Commission Development of Regional Impact Criteria	*Priority Level 3*

Action Step	Develop a Six-year Capital Improvement Program	Responsible
	2012 2013 2014 2015 2016	
Review and Study Methodologies for constructing a Capital Improvement Program (CIP)		Town Administrator
Develop Forms to gather detailed information for proposed projects		Town Administrator
Request Departments to review needs and submit capital requests for the next six years		Town Administrator Department Heads
Conduct Training Session with Departments RE: Project development, forms, etc..		Town Administrator Department Heads
Review Bylaw and Work with Selectmen to post Committee vacancies		Town Administrator Board of Selectmen
Organize Committee and conduct meetings to review proposed needs		Town Administrator Capital Program Committee
Conduct Committee meetings with each submitting Dept. for detailed project review		Town Administrator Capital Program Committee Department Heads
Prepare a draft CIP for detailed Committee review		Town Administrator Capital Program Comm.
Prepare final CIP and conduct a public hearing to review		Town Administrator Capital Program Committee
Conduct an annual update of the CIP using each of the above steps		Town Administrator Capital Program Comm.

Action Step	Update Policies and Procedures For Governing	Responsible
	2012 2013 2014 2015 2016	
Review and Study Distribute to Board Members and Review BOS Town Policies		Town Administrator Board of Selectmen
Work with Board to identify key areas for new policies or policy update		Town Administrator Board of Selectmen
Pull together a Policy review team for each policy to be written or updated		Town Administrator Board of Selectmen Department Heads
Develop a draft policy for each selected topic for review with the Board		Town Administrator Board of Selectmen Department Heads
Conduct a policy review session with the BOS for each proposed new or updated policy		Town Administrator Board of Selectmen
Make appropriate revisions to drafts based on Board review and input		Town Administrator Board of Selectmen
Place on Selectmen's agenda for policy adoption		Town Administrator Board of Selectmen
Selectmen adopt policy		Board of Selectmen
Policy Implementation		Town Administrator Board of Selectmen

Action Step	Study and Develop Plans for Utilities Management	Responsible
	2012 2013 2014 2015 2016	
Selectmen schedule independent meetings with Wastewater and Water Commissioners		Board of Selectmen
Evaluate the need for a consultant to study utility operations		Board of Selectmen
Decision made to study Water, Wastewater or both utilities		Board of Selectmen
Steering Committee formed to study TMDLs and develop a long-term wastewater plan		Board of Selectmen
Funds allocated to perform operations review for structure		Town Administrator Board of Selectmen
Prepare a scope of work for operational analysis by a consultant and solicit quotes		Town Administrator Board of Selectmen
Appoint a Steering Committee to Work with the consultant		Board of Selectmen
Develop a report and recommendations for review with the Board of Selectmen		Steering Committee
Selectmen plan for appropriate implementation decisions		Board of Selectmen

Action Step	Increase Local Capacity for Planning	Responsible
	2012 2013 2014 2015 2016	
Research grant opportunities around specific technical planning areas		Town Administrator
Prepare grant applications for technical assistance and planning projects (i.e. parking mgt. study)		Town Administrator
Discuss specific areas of need with MV Commission to best target assistance		Town Administrator Board of Selectmen
Perform an analysis of the creation of a Town Planner position		Town Administrator Board of Selectmen
Determine cost and technical feasibility and if feasible set time frame		Town Administrator Board of Selectmen
If position moves forward, consolidate coordination of all local planning and development activity.		Town Administrator Board of Selectmen
Prepare a detailed job description for the position		Town Administrator Personnel Department
Seek funding for the new position, including grant funding if available		Town Administrator Board of Selectmen
Advertise for position and conduct a detailed selection process		Town Administrator Board of Selectmen Personnel Department
Implement start-up for new planning position		Town Administrator Board of Selectmen

Action Step	Initiate Master Plan Update	Responsible
	2013 2014 2015	
Task the Planning Board to develop Action Steps for updating the Master Plan		Board of Selectmen
Establish a Direction and Purpose for the Project through a workshop with the Planning Board		Board of Selectmen Planning Board
Collect plans for area communities to examine content and organization		Planning Board
Assemble pre-existing work/data to support the project		Planning Board
Involve the Martha's Vineyard Commission in planning the steps of the project and developing data to support the plan		Planning Board
Identify the resources required to complete the project; internal and external		Planning Board
Develop a budget and work plan for the plan update		Planning Board
Seek funding for any necessary consulting services		Planning Board
Stress community input and involvement in the process of updating the plan		Board of Selectmen Planning Board

Fiscal Year 2014 Strategic Plan

Increase Civic Pride

Projects

Remember "Proud to Be From OB" *Priority Level 1*

Action Step	Increase Civic Pride	Responsible
	2013 2014 2015	
Form a group to discuss the project		Board of Selectmen
Brainstorm ideas to increase civic pride, share information and solicit input		Working Group
Solicit ideas from the community		Working Group
Analyze Ideas for implementation		Working Group
Plan and schedule implementation of ideas		Working Group
Develop and document any necessary policies and procedures to support the project		Working Group
Implement selected ideas		Board of Selectmen Working Group
Introduce and market to the community		Board of Selectmen Working Group
Evaluate and adjust		Town Administrator Board of Selectmen Working Group

Fiscal Year 2014 Strategic Plan

Attention to Infrastructure

Projects

Examine All Public Safety Building Needs, Including Location and Facilities; Evaluate Potential to Unite into a Town Campus	*Priority Level 1*
Plan for Maintaining and Investing in Infrastructure, Including Repairing Town Buildings, Improving Roads and Streets, Renovating Waterfront Sidewalks and Railings.	*Priority Level 1*
Encourage and Support the Renovation of Downtown Buildings	*Priority Level 2*
Restore Neighborhood Parks and Recreation Areas and Restore Recreational Programs	*Priority Level 2*

Action Step	Examine All Public Safety Building Needs, Including Location and Facilities; Evaluate Town-Wide Campus	Responsible
	2012 2013 2014	
Work with Police, Fire and EMS Depts. To evaluate building conditions and document needs and deficiencies		Town Administrator Police Chief Fire Chief EMS Chief
Present Building Needs to Capital Program Committee and work to develop recommendations for study		Town Administrator Capital Program Committee
Request Town Meeting Funds for Architectural Feasibility Study		Town Administrator Capital Program Comm. Board of Selectmen
Conduct a Meeting with Selectmen to review study scope and deliverables		Town Administrator Board of Selectmen
Develop an RFP and initiate the designer selection process.		Town Administrator
Appoint a study committee to work with the designer To develop a program		Board of Selectmen
Conduct Interviews and Select a designer to complete the study		Town Administrator Study Committee
Work with the designer to complete the study including budget		Study Committee
Evaluate the costs of combined facilities and complete feasibility study for selected design alternative		Study Committee Board of Selectmen

Fiscal Year 2014 Strategic Plan

Parking and Transportation Management

Projects

Locate Areas for Off-site Parking and a Park and Ride Program and Pursue Funding	*Priority Level 1*
Create a Light-Industrial Parking Site	*Priority Level 2*
Promote Better Traffic Flow and Provide Parking on Public Ways	*Priority Level 2*
Promote Walking in the Town with Better Maps and Signage	*Priority Level 2*
Create More Bicycle Lanes	*Priority Level 2*

Action Step	Locate Areas for Off-Site Parking and a Park andRide Program and Pursue Funding	Responsible Party
	2013 2014 2015	
Review Town-Owned sites for possible off-site parking		Assessors
Research and apply for grants that provide funding to support parking management		Town Administrator
Outreach the Steamship Authority for a possible park and ride funding contribution		Board of Selectmen Town Administrator Steamship Authority
Meet with the MVRTA to discuss Vineyard Haven and Edgartown park and ride programs as well as previous Oak Bluffs initiatives that have failed		Selectmen Designee Town Administrator MVRTA
Work with the MVRTA and the Steamship Authority to design a new initiative park and ride program for Oak Bluffs		Board of Selectmen Town Administrator MVRTA Steamship Authority
Secure funding for a seasonal pilot program for the park and ride		Board of Selectmen Town Administrator
Implement the park and ride initiative and closely track ridership trends		Board of Selectmen Town Administrator MVRTA
Evaluate progress and review community response		Board of Selectmen Town Administrator

Fiscal Year 2014 Strategic Plan

Examine and Create Revenue Opportunities

Projects

Develop Harbor Fueling Facility	*Priority Level 1*
Organize Efforts to Pursue Grants and Other Governmental Funding	*Priority Level 1*
Collect All Fees and Fines to Improve Finances	*Priority Level 1*
Explore Renewable Energy and Conservation Initiatives	*Priority Level 2*
Sell Certain Town-Owned Properties	*Priority Level 2*
Examine Ideas for Cost-Savings in Town Departments	*Priority Level 2*
Regionalize Town Services Where Appropriate	*Priority Level 2*
Determine Additional Sources of Town Revenues	*Priority Level 2*
Investigate a PILOT Program for Tax Exempt Properties	*Priority Level 3*

Action Step	Develop Harbor Fueling Facility	Responsible
	2012 2013 2014 2015 2016	
Identify/Appropriate Funding Source For Design		Town Administrator, Harbormaster and Harbor Commission Work Team
Issue RFP for Design Services		Work Team
Select Design Firm		Work Team
Complete Design		Work Team
Identify And Apply for All Necessary Permits		Work Team
Seek Installation Funding at Town Meeting		Board of Selectmen Work Team
Prepare and Issue Bid Documents for Installation		Work Team
Select Installation Firm and Issue Contract		Board of Selectmen Work Team
Complete Installation including modifications to Dock		Selected Contractor
Issue RFP and Select Fuel Provider		Work Team
Complete all Inspections and Signoffs		Designer Work Team
Provide Signage		Work Team
Develop Operating Policies and Procedures		Work Team
Train Employees		Harbormaster
Open and Operate Facility		Harbormaster
Identify and Conduct Regular Maintenance and Inspections		Harbormaster

Action Step	Explore Renewable Energy and Conservation Initiatives	Responsible Party
	2012 2013 2014	
Advertise and Appoint an Energy Committee to establish energy conservation goals and to develop Strategies		Board of Selectmen Administrative Assistant
Meet with Representatives of the Cape Light Compact to review opportunities for conservation initiatives		Energy Committee
Research Green Community status and develop steps and time frame for becoming a green community		Energy Committee
Actively work with Town Departments to communicate energy conservation goals and to develop initiatives		Energy Committee
Study energy consumption and identify trends and opportunities for conservation measures		Energy Committee
Work with Island communities to explore regional efforts to stimulate energy conservation		Energy Committee
Explore ground-based solar system for town property		Energy Committee Highway Department
Update the Board of Selectmen regarding goals and progress.		Energy Committee

Action Step	Sell Certain Surplus Town-Owned Parcels	Responsible Party
	2013 2014 2015	
Task the Town Treasurer and Assessor with Conducting an Inventory of Town-Owned Parcels with recommendations of parcels that may be considered surplus		Town Administrator
Appoint a Technical Working Team to evaluate specific parcels that may be sold to return to the tax rolls		Town Administrator
Develop a short list of properties that may be recommended to the Selectmen for a property sale		Technical Work Team
Conduct a public Hearing to review properties proposed for sale		Board of Selectmen
Finalize any necessary title work and develop deeds for properties to be sold		Technical Work Team Counsel
Plan for property sale with decisions RE: sealed bid or public auction.		Technical Work Team
Plan all related details of property sale and deed transfer		Technical Work Team
Conduct sale of public property		Technical Work Team

Action Step	Investigate a PILOT Program for Tax-Exempt Properties	Responsible Party
	2013 2014 2015	
Conduct an inventory of developed tax exempt properties and institutions in the Town		Assessors
Conduct a check of the appropriateness of the tax exempt status for each identified property		Assessors
Develop a model to determine taxes lost as a result of tax exempt status as well as cost of services to tax exempt facilities		Assessors
Evaluate a user fee program for providing Town services to tax exempt properties		Assessors
Establish meetings with key tax exempt property owners to discuss options for the cost of providing municipal services		Assessors
Review potential funding strategies, including PILOT		Assessors
Research Pilot programs and agreements implemented in other Mass. communities.		Assessors
Attempt to negotiate PILOT agreements with selected property owners		Assessors
Evaluate progress and review community response		Assessors Board of Selectmen

Town of Oak Bluffs
Strategic Plan
Strengths, Weaknesses, Opportunities, Threats and Trends Analysis
Combined Lists of All Selectmen
June 6, 2012

Strengths

- One of the original "planned communities" - beautiful beaches, parks, scenic vistas and unique Victorian architecture within walking distance of ferries, harbor, residential neighborhoods and town business district.
- Diverse multi-ethnic and multi-cultural seasonal and year round community
- Our established harbor and marina
- Sengekontacket and Lagoon Pond
- An established profitable business district
- An arts district, music and other cultural events
- Recreational and commercial shellfish and fishing
- More affordable homes than other communities on the Island
- An excellent school system
- The "gateway" to the Island for many (most ferry trips)
- Recent changes in staffing and management
- Experienced New Leadership – TA and BOS
- Excellent resort destination
- Safe, beautiful, profitable and well-managed harbor
- SSA port
- Good restaurants
- "wet" town (also a weakness)
- Excellent PD, FD and EMS
- Profitable EMS
- Beautiful Ocean Park and surrounding houses
- Excellent tax base, many 2nd homes
- Excellent Emergency Mgmt. Plan
- Beautiful new Library
- Many talented retirees who are helping on committees

- Location , Environment and Character: natural beauty (ocean, lagoons, and all that comes with being a small, charming and island seaside community including our harbors, lagoons, beaches, waterfront, parks.
- Historic design and significance (the Copeland Plan) and all things related. We are a small seaside resort community apart and separate from the mainland, relatively clean, and safe and very personal (as well as somewhat exclusive).
- Beaches
- Harbor
- Access to ferries
- Short walking distances around town
- Restaurants
- Largest port on the Island allows for large revenue stream and profit center for the Town and bringing tourists for the local economy to grow.
- All beaches are in walking distance from our residential neighborhoods.
- Greatest parking spaces within the downtown business district of all Island Towns
- Open park space within our downtown district
- New Steamship Authority terminal
- Strong school system

Weaknesses

- Aging population, infrastructure and equipment
- A large free cash deficit
- The need to invest in new infrastructure without current funding
- Reactive rather than proactive – our planning is lacking
- Incomplete and/or non-existent written policies and procedures
- Under staffed in certain areas
- Inconsistent and disorganized collection of fees and fines (being addressed)
- Poor financial condition of the Town, e.g. negative free cash
- "Wet" town
- Aging infrastructure
- Deteriorating shore line
- Seasonality
- Too many tax exempt orgs. In Town not paying taxes
- Difficulty of raising taxes
- Declining assessed values
- Too much traffic and no place to park in the summer
- Our uniqueness in many ways creates unique problems and needs separate and apart from the mainland.
- Ability to preserve our character while accommodating increasing crowds during summer season.
- Inherent problems involved with being a seasonal community

- Balancing growth and preservation of special and small town way of life and our communities
- Compromises in quality of our natural environment and beauty.
- Keeping up with aging infrastructure, minimal state funding for our schools and other benefits due to way State calculates.
- Infrastructure
- Harbor (jetties, northeast exposure)
- Financial footing
- Parking
- Lack of qualified dedicated residents to sit on committees and boards
- Not getting enough involvement from our young residents in relation to the Town's future and current every day Town government
- Many businesses within our district are self-profiting, not giving anything back to the Town in regards to involvement in community affairs, town government and planning. Many businesses within the business community strategically plan on how they can get around or take advantage of the Town's weak enforcement of local bylaws.
- The Town does not create a level playing field; Due to not enforcing bylaws equally.
- Lack of recreational activities within our parks and beaches. Ex. No lifeguards on our beaches and no summer parks programs for young children.
- Town Hall customer service; Create a more user-friendly Town Hall

Opportunities

- The analysis of all departments for possible efficiencies and improvements (in process)
- To adopt a fiscally conservative policy toward all expenditures
- Tourism – cruise ships, harbor, marina, beaches, etc.
- Maximize collection of fees and fines by establishing a comprehensive centralized database in conjunction with decentralized processes (manual and computerized) to support the consistent proactive collection of all fees and fines.
- To create more "complete streets" – pedestrian and bicycle safe streets throughout our residential and business districts
- Expansion of aquaculture
- Obtaining grants
- Use of solar to reduce expenses
- Regionalization of services
- Contracting for services
- Increase planning and integrate with residential and commercial development within existing zones
- Federal grants
- PILOT program

- Better utilization of open land
- Sell surplus land for more revenue
- Price elasticity of moorings, slips
- Regionalization (long shot!)
- Low interest rates for low cost debt
- State and Federal Grants
- Commission planning and grants
- Population with expertise in many areas
- Capitalize on the fact that we have at least 6 boat lines bringing thousands of tourists to Oak Bluffs ports
- Regionalization of Town services, ex. Police, Fire, Ambulance, Rubbish, Animal Control
- Recreational opportunities; Creating more use of our parks and beaches; Greater utilization of our beautiful beaches and parks with more summer programs for our young citizens and summer residents; Maybe increasing our parks and recreation department

Threats

- The challenging economy affecting state and federal funding and tourism dollars
- Crumbling infrastructure
- Environmental pollution
- Lack of current planning
- The free cash deficit
- Increasing population adding to the school population
- Weakening economy
- Bad weather
- Declining state funding, reimbursement
- Taxpayer resistance to change, higher taxes
- Management constrained by union contracts, pension and health benefit costs
- Unfunded liabilities
- Failure to preserve our environment and small town way of life
- Economy
- Losing our children after graduation (educate 'em then lose 'em)
- Real estate costs
- Quality of water resources both salt and fresh.
- Restrictive language or bylaws; Too many restrictions in regards to Conservation, Historic Districts, etc... that prevent people from improving their properties or investing in our Town

- Over-policing creating a military-style police force. Create a much friendlier, reaching out, Ambassador-type policing; Police force does not reach out to the community.
- Poor Roads and infrastructure pushing potential people from investing in our Town, whether buying a home or investing in a business.
- No economic development plan-creating continued turnover within our business district. A business that opens only one or two years is not contributing or giving back to the community and in fact only takes away
  The ability of established businesses to contribute or give back.

Trends

- Families staying closer to home for vacation
- More day trippers? (don't know for sure but it appears that way)
- Wi-Fi – in order to compete, people want all the conveniences
- Green communities – solar – green building – locally grown produce
- Active recreational lifestyles
- Baby Boomers seeking active retirement options
- Rising retiree population
- Lower state aid
- More government regulation
- Decreased quality of our natural environment
- Lack of proper infrastructure for increased traffic and crowds
- Need to address environment.
- Loss of median and low income housing
- Aging population
- Traffic
- Space
- Global warming
- Rising tax and municipal service rates and fees forcing out our citizens or preventing others from investing in our Town

Town of Oak Bluffs
Strategic Plan
Strengths, Weaknesses, Opportunities, Threats and Trends Analysis

Updated for Fiscal year 2014

Strengths

- Arts district is having issues (monitor)
- Ponds – nitrogen loading (now we data from MEP
- Business district (theater district, sidewalks, abandonment)
- Beach (Hurricane Sandy)
- Fishing Pier to be completed in a month
- Traffic roundabout
- Financial status improving
- Town government image improving

Weaknesses

- Eliminate large free cash deficit
- Improving proactivity
- Eliminate poor financial condition but finances still tight
- Shabby appearance of many downtown buildings and store fronts
- Trash everywhere
- Condition of public bathrooms
- Cleanliness during the high season (beach)
- Under lack of volunteers
- Building permit process cycle time and complexity (access to officials)
- Loss of records (need policy)
- Internal lack of technical capacity to target grant funding
- Lack of affordable housing

Opportunities

- Town has adopted fiscally conservative policies
- Have not leveraged cruise ships
- Downtown
- Grant funding available to upgrade buildings and facades
- Partnership between town and business community
- More affordable housing
- Progress on departmental efficiency increases
- Five year plan on expenses
- Safe streets improved but sidewalks still an issue
- Have leveraged MUNIS in coordinating permitting
- Leveraged regionalization in waste water planning
- Standardized procurement protocols to include regional training
- Leveraging opportunities has resulted in less negative press
- Leveraged low interest rates for capital improvements
- Will leverage senior work off program
- Limited life guards will expand program and training
- Leveraged expansion of recreation facilities but still have work to do
- New opportunity: park and ride and offsite parking and light industrial parking

Threats

- Removed cash deficit threat
- Improved current planning (mitigating threat)
- Improving economy
- Costs rising faster than revenues
- Continue working with police to improve image
- Remove paving roads as threat
- Rising sea levels due to global warming
- Quality of drinking water threat has worsened
- High turnover of businesses
- Lack of private investors in improving buildings
- Roads no longer a barrier in potential investment

Trends

- SPED will increase school budgets
- Global warming – higher sea levels (coastal erosion)
- Eliminate Space
- Traffic increasing

Project: Affordable Housing

What has gone well?

Housing needs assessment done

Continued to support Duke's county RHA via funding and grants

What has not gone well?

Lack of focus

Unable to build confidence from community preservation

Do not have plan on how to spend trust funds

Have not developed permanent housing solutions

What should we do differently?

Promote communication with CPC regarding affordable funding (to include plan)

Increase joint meetings with the Affordable Housing Committee and Selectmen

Increase focus on permanent housing solutions

Explore amnesty program for home owners who have illegal apartments to increase affordable rentals

Actually conduct workshops between the Selectmen and Affordable Housing Committees to set priorities and projects

Project: Restore and Repair East Chop Bluff

What has gone well?

Have a design

Apply for FEMA grant funding

People are paying attention to the issue. The ball has not been dropped.

Increased planning to mitigate damage

What has not gone well?

FEMA has proposed preliminary rejection of funding

Question about local funding match

Hurricane Sandy has further damaged the bank

What should we do differently?

Research property ownership questions to include liabilities to town

Project: Examine and Create Revenue Opportunities

What has gone well?

Harbor fueling facility

Collecting fees and fines

Licensing fees have increased

Cost control in town departments

Studies for cost savings among town departments completed

Organized efforts to pursue other governmental funding

CDBG grants pursued successfully

Fire department training

Cooperation and communications with other towns

LED street lights

What has not gone well?

No progress on pilot program

No renewable energy

GCA too expensive

Not identified town owned properties for possible sales

What should we do differently?

Examine tax titled properties

Identify grant opportunities and focus efforts as appropriate

Leverage cinema renovation

Project: Improve Communications with Local Residents

What has gone well?

Bob's presentation at BOS and town meetings

What has not gone well?

What should we do differently?

Project: Increased Town Planning

What has gone well?

The six year capital plan

Master plan progress

Have developed some initial policies and procedures

Communicating

Cooperative effort with effected town people

Involved people in the planning process

Reached out beyond geographic limits for help

What has not gone well?

Very slow going on policies and procedures

Lack of technical people

What should we do differently?

Strive to figure out how to get technical help

Become more proactive in establishing policies

Project: Nitrogen Loading Mitigation

What has gone well?

Have actual MEP baseline metrics

We have state goal

Made substantial progress towards state compliance

Successful regional cooperation

Maximized use of existing grant funding towards expansion

Five year capital plan in place

What has not gone well?

Developing alternatives to waste water expansion

Developing funding (have applied for but not received grant funding)

Need more time to fully leverage regional cooperation

What should we do differently?

Keep going

Continue to search for grant funding opportunities

Need to develop educational program the area to be sewered

Project: Organizational Improvements

What has gone well?

Training complete

Added new position in code enforcement

Regular department head meetings

Started community policing program

Bob improving licensing and permitting

Bob working closely with the school department

Brought back life guards (part time)

Communications with the parks department

Expansion of recreation programs

New funding based on strategic plan priorities

Departments will individually contribute to town website

What has not gone well?

MUNIS implementation and training

What should we do differently?

Request chief to update BOS on community policing on a regular basis

Follow up on customer service training for town hall employees

Consider staffing an assistant IT position

Project: Parking and Transportation Management

What has gone well?

Have completed project for roundabout

Able to secure funding for bicycle lane

Started initial partnership with steamship authority over park and ride funding

Busing works well

Have a site for park and ride

Have permit program for offsite permit parking

Expanding parking in North Bluffs area

Roads and byways committee addressing traffic issues

Extended ticketing time to 8 has increased revenues

What has not gone well?

No ride for park and ride

Forced parking into the neighborhoods

What should we do differently?

Revisit increased metering

Complete bike lane connection study

Still need light industrial site

Maps and signage to promote walking

Have town map at town ferries

FINANCIAL POLICIES

In addition to the strategic vision, goals, and projects identified by the Board of Selectmen Strategic Planning process, the Town also considers its recent financial results and financial position as part of the annual budget process. It considers and measures these results and position relative to several formal and informal financial policies and best practices.

Formally, the Board of Selectmen have adopted a Capital Budget Policy and a Stabilization Fund Policy, which have been used to guide and inform the budgetary decision making process. In addition to these policies, the Board of Selectmen and town administration has informally considered many financial performance best practices and bench marks to aid in the budgetary decision making process. The result of following these formal and informal policies has resulted in recent increases in the Town's bond rating performed by Standard &Poor's.

Currently, the Town is undertaking an effort to formalize and adopt the financial best practices and informal policies it has been considering in the annual budget process. The attached draft Financial Management Policies represents town administration's efforts to document a more comprehensive, holistic, set of financial management policies reflective of the informal guidance followed in recent years. These policies will undergo a review process and continue to be modified and updated prior to submission to the Board of Selectmen for their review, amendment and ultimately, adoption.

The Financial Policies Appendix includes the following:

- Capital Budget Policy – Adopted
- Stabilization Fund Policy – Adopted
- Financial Management Policies – Draft, in process and subject to modification and change prior to adoption.

Town Of Oak Bluffs

CAPITAL IMPROVEMENT BUDGET POLICIES

- **The town will make all capital improvements in accordance with an adopted capital improvement program.**

- **The town will develop a multi-year plan for capital improvements and update it annually.**

- **The town will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by aging infrastructure, environmental needs or changes in demographics or in development patterns within the Town will be calculated and included in capital budget projections.**

- **The town will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.**

- **The town will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and priorities, and whose operating and maintenance costs have been included in operating budget forecasts.**

- **The town will maintain all its assets at a level adequate to protect the town's capital investment and to minimize future maintenance and replacement costs.**

- **The town, as part of its capital planning process, will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.**

- **The town will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Town Meeting for approval.**

- **The town will determine the least costly financing method for all new projects.**

Town of Oak Bluffs

Stabilization Fund Policy

- Pursuant to Massachusetts General Laws, Chapter 40, Section 5B, the Town of Oak Bluffs shall maintain a Stabilization Fund which shall be for any lawful purpose.

- The Town will maintain the goal of maintaining an amount in the Stabilization Fund equal to a minimum of 5% of the Town's operating budget in any given fiscal year. For a budget of $25,000,000 the recommended Stabilization Fund amount will be $1,250,000

- The Town may make annual appropriations to the Stabilization Fund based on available funds in order to maintain its 5% goal.

- The Town may use its Stabilization Fund for critical needs of the Town prior to achieving its 5% goal, but shall develop schedule for restoring these funds and for making additional appropriations to meet the goal.

- When the 5% goal is reached, the Town will seek to continue to make appropriations to the Stabilization Fund to provide a reserve of funds so that important projects may be funded without bringing the fund below 5%. Additionally, the Town recognizes that the Stabilization Fund serves as an important buffer against economic recession, and to that end views the 5% goal as a minimum amount that should be exceeded if possible to a range of 10% of the Town's operating budget for additional long-term financial stability. If future appropriations do bring the Fund under 5% of the annual budget, the Town will once again adopt a reasonable schedule to restore full 5% funding.

- In addition to the Stabilization Fund for all lawful purposes, the Town from time to time may establish at Town Meeting additional Stabilization Funds for specific identified purposes. Independent financial goals will be established for each of the Stabilization Funds which shall be independent from the 5% goal of the general Stabilization Fund.

TOWN OF OAK BLUFFS

FINANCIAL POLICY MANUAL

TOWN OF OAK BLUFFS
FINANCIAL POLICY MANUAL

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WORK IN PROGRESS

SECTION 1

1) ***Introduction and Purpose:***

1.1 Introduction & Purpose:

The Town of Oak Bluffs, Massachusetts is responsible for the careful accounting and stewardship of public funds. These funds are provided by the taxpayers to the Town to provide affordable and sustainable services, ensure its financial strength and stability services, and to meet other goals and objectives established by the community, as represented by Town Meeting and the Board of Selectmen.

With the following policies, the Town of Oak Bluffs, through its Board of Selectmen, Town Administrator, various financial committees, and its employees, seek to:

- Provide value to the residents, business owners and visitors to the Town for each tax dollar by delivering quality services efficiently and on a cost-effective basis;
- Preserve the Town's quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial health;
- Maintain the highest achievable credit rating in order to minimize the cost of borrowing needed for the capital needs of the town;
- Guide Town decision makers on management and policy decisions which have significant fiscal importance;
- Present operating principles that minimize the cost of government and financial risk;
- Employ balanced, and fair revenue policies that provide adequate funding for desired programs;
- Promote transparency and public disclosure
- Ensure accurate and timely reporting

To achieve these objectives, the Board of Selectmen have adopted broad financial planning, revenue, and expenditure policies. General financial management and best management policies are also adopted to promote operational effectiveness, transparency and accountability. Collectively, these policies are intended to provide guidance to our decision-makers, leaders and professional staff and should be used to frame major policy initiatives and budgetary decisions.

All of the financial policies included shall also be kept up to date and amended as circumstances, such as regulatory changes, technology, and best practices dictate. This shall be accomplished at a minimum through an annual review, in November of each year, so that any changes can be implemented in the budget process.

The Board of Selectmen also recognizes that the leaders hired to manage the Town's finances are in the best position to establish the procedures associated with their area of expertise. Certain areas of our financial operation also warrant additional attention to adequately address the Board of

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Selectmen's financial management objectives, therefore, the following additional practices are in place:

A. Each of the financial offices of the Town which consist of, as applicable, the Office of the Finance Director, the Town Accountant, the Treasurer/Collector, and the Assessor shall prepare policy guidelines, for approval by the Town Administrator, establishing the following:

   1. Standards of Performance
   2. Identification of significant office functions and responsibilities
   3. Adoption of policies related to each significant function and responsibility
   4. Documentation on the performance of each significant function and responsibility by internal office personnel and external users.
   5. Identification of key internal controls for each significant function and responsibility.

B. Financial policies shall be accompanied by summary information which provide background and document the key considerations used in arriving at the policy decision. Where possible, reference to professional documents and/or sources should be disclosed.

C. The Finance Committee (Fin Comm), Treasurer/Collector, or other designee, shall prepare a cash and investment policy which ensures an appropriate level of stewardship of public funds. The policy should reflect the statutory responsibility and authority of the Town's designated Treasurer/Collector.

D. The Finance Director/Town Accountant, or designee, shall prepare, for approval by the Town Administrator, broad policies addressing risk management and financial controls.

2.1 Other related Policies

A reference list of resources for each section of this document is included as Appendix A. Additional provisions for financial related activities are included in the Town By-Laws included as Appendix B. The Town has adopted a General Conduct and Standards Policy, a Town Equipment and Property Policy, a Computer Electronic Mail and Internet Use Policy, and a Cell Phone Policy which are also provided for within the most current version of the Town of Oak Bluffs Massachusetts Personnel Policies and Procedures manual attached by reference as Appendix C.

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SECTION 2:

2) ***Antifraud Policy***

2.1 Introduction:

To protect the Town's assets and reputation from misappropriation and abuse, this policy provides guidelines to safeguard against fraud or the appearance thereof. This policy applies to all employees of the Town, members of boards and commissions, appointed, elected officials or agents representing the Town.

Fraud is defined as a deception deliberately taken to secure unfair or unlawful gain and includes but is not limited to such acts as deception, bribery, forgery, speculation, extortion, theft, embezzlement, misappropriation of money or assets, false misrepresentation, the concealment of material facts relating to any of the above and collusion or conspiracy to commit any or all of the above.

Some examples of fraudulent activities can include but are not limited to:

- Any dishonest or fraudulent act
- Forgery, alteration or misappropriation of checks, drafts, promissory notes, or securities
- Unauthorized use or disposition of funds, assets or property
- Embezzlement or Theft (of supplies, resources, proprietary information, etc.)
- Falsifying time sheets or payroll records
- Falsifying expenses and/or utilizing Town funds to pay for personal expenses or benefit
- Fictitious reporting of receipt of funds
- Improper revenue or expense recognition
- Overstatement/Understatement of assets or liabilities
- Profiteering as a result of insider knowledge
- Disclosing confidential or proprietary information
- Discounted or free services in exchange for benefits
- Bribes, Kickbacks, Breaches of Fiduciary duty, Bribery, or other statutory offenses

2.2 Policy

The Town will investigate any suspected acts of fraud, or misappropriation of property. An objective and impartial investigation will be conducted in cases of reasonably believed fraud, regardless of the position, title, service length, or relationship with the Town of any person, group or organization.

Each department head is responsible for maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations and other irregularities. Management should be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indications of such conduct.

Every employee has the responsibility to assist the Town in complying with policies and laws and in reporting violations.

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All department heads or individuals, upon discovery of any violation of this policy, should notify the Town Administrator of the violation. In cases where the employee has reason to believe the Town Administrator may be involved, the employee should immediately notify the Chair of the Select Board unless the Chair of the Select Board is also believed to be involved, and then another member of the Board should be contacted.

Anonymous reports, while not the preferred method of reporting fraud, may be performed by letter or other form of message left with an appropriate responsible party.

The Town Administrator has the primary responsibility for overseeing the investigation of all suspected fraudulent acts as defined in this policy. The Town Administrator will immediately notify the Chair of the Select Board of any fraud investigation, as well as legal, financial or others as deemed appropriate. The Town Administrator will make every effort to keep the investigation confidential. All participants and all persons questioned in a fraud investigation shall keep the details and results of the investigation confidential so as not to violate an individual's expectation of privacy or compromise potential legal action.

If it is determined by the Town Administrator that the violation can be corrected within the department, the department head or individual will take such action deemed necessary to resolve. The department head will be expected to provide a written report of the corrected measure to avoid further recurrence.

Upon conclusion of any investigation, the results will be reported to the Chair of the Select Board. Where there are reasonable grounds to believe that a fraud may have occurred, the Town Administrator, subject to the advice of Town Counsel, will report the incident to the appropriate authorities in order to pursue appropriate legal remedies. The Town Administrator will pursue every reasonable effort to obtain recovery of the assets. If suspicion of fraud is substantiated by the investigation, disciplinary action, up to and including dismissal and appropriate legal action, shall be taken by the Town Administrator and the Select Board.

The Town Administrator shall convene meetings of an internal audit team, on an annual basis or more frequently if needed, to review and assess the effectiveness of the fraud prevention policy and to make recommendations for the further development and/or modification of a comprehensive fraud prevention plan and policies.

2.3 Whistle-Blower Protection

The Town has adopted a Whistle-Blower policy in accordance with the Massachusetts Whistleblower Protection Act and is provided for within the most current version of the Town of Oak Bluffs Massachusetts Personnel Policies and Procedures manual attached by reference as Appendix C.

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SECTION 3:

3) ***Budget Policy***

3.1 Introduction:

Operating and capital budgets are developed on an annual basis to provide a comprehensive plan to deliver services to our residents and visitors. These budgets align the resources with the policy, goals, mission and vision of the Town.

3.2 Budget Policies:

A. The Town will follow the provisions of the Town By-Laws, included as Appendix B, in drafting, acting and adopting an annual operating budget which includes procedures on the budget submission timeline, budget message, annual policy statement, budget presentation and adoption.

B. Massachusetts General Laws (M.G.L.) and this policy require annual operating budgets to be recommended to Town Meeting on a balanced basis wherein operating revenues are used to fund operating expenditures and such expenditures do not exceed budgeted appropriations.

- Operating revenues include property taxes, recurring local estimated receipts and state aid and transfers in from other funds established for recurring operating purposes.
- Operating expenditures include: personnel costs, ordinary maintenance and operating expenses, and contractual costs. Operating expenditures include debt service previously approved as non-exempt debt.

C. Recommendation of a balanced budget proposal to Town Meeting shall be done with consideration provided to other areas of the Selectmen's Financial Policies, including, but not limited to: Forecasting Policy; Financial Reserves & Liquidity Policy; Debt Management Policy; and Contingent Liability Policy.

- The Town will avoid non-recurring revenue sources, including available fund balance and free cash to fund recurring operating expenditures.
- The annual budget presented will first secure core services and required mandates.
- Commitments to new wage rate increases and service enhancements can be considered after core services have been secured with recurring revenue.

D. Where available, one-time or non-recurring revenues that are not restricted by law, contract, or other provision will be used for non-recurring commitments, such as: addition to Town reserve funds; mitigation of contingent liabilities; or supplemental capital costs.

E. The Town will follow the provisions of the Town By-Laws with regard to a Capital Improvements Plan. These provisions provide for the preparation and content of a 5 year capital improvement plan as well as timelines and process for inclusion in the annual operating budget. In addition, the Town Administrator shall prepare and maintain a 10 year projection of capital borrowing needs.

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F. The Towns financial offices shall monitor budget status as provided under M.G.L. and Department of Revenue (DOR) guidelines. Budget to actual reports on appropriations and estimated local receipts will be provided to the Selectmen on a quarterly basis at a minimum

G. Budget amendments and transfers shall be made as authorized by Town Meeting, as authorized by the Selectmen and/or Finance Committee, or as provided under Town By-Laws provisions or M.G.L.

H. The Board of Selectmen may establish specific priority budget targets to meet pressing funding needs of the Town and shall communicate these to the Town Administrator and the Finance committee for priority status in establishing the annual budget.

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SECTION 4:

4) ***Capital Planning Policy***

4.1 Introduction

This policy outlines the guidance for planning, reviewing, and coordinating capital improvements that maintain the Town's infrastructure and value of its capital assets.

4.2 Policies:

The Capital Program Committee, additional information available at the Town's website- https://www.oakbluffsma.gov/172/Capital-Program-Committee, prepares an annual Capital Improvement plan and to consult with other Town departments, committees, boards, and individuals regarding Capital Improvement Fund Policy and Debt Policy. The Town Administrator oversees the capital improvement program with the Capital Program Committee using the following guidelines and policies

A. The Capital Improvement Plan includes capital projects from all Town departments and the Water District although in some cases the capital spending may be governed by boards other than the Board of Selectmen. These projects are for tangible assets or projects estimated to cost over $25,000 and are expected to have five or more years of useful life. Other projects may be included at the discretion of the Capital Program Committee. Examples may include:
   - Real property purchases, construction, or equipment
   - Major improvements to physical infrastructure
   - Planning or feasibility studies for potential capital projects
   - Bulk purchases of similar items (i.e. furniture or software) whose aggregate total costs exceed the capital threshold and whose life expectancy is five or more years.

B. To support the Capital Improvement Plan, the Town Administrator or designee, will annually, or more frequently if needed, update and maintain a detailed inventory of all capital assets, which includes dates built, acquired, or improved, original cost, current conditions, remaining lifespan, or other relevant information.

C. As part of the annual budget process, the Town Administrator will solicit capital project requests from department heads for evaluation. The Town Administrator, with the Capital Program Committee, will them evaluate and prioritize the requests considering, but not limited to, the following:
   - Supports adopted plans or goals
   - Improves public health or safety
   - Stabilizes or reduces operating costs
   - Maintains or improves productivity or standard of service
   - Maintains or extends useful life of asset
   - Becomes required by state or federal law
   - Is supported by outside revenue sources

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D. The Town Administrator, or designee, updates the five year capital improvement plan and shall include supported data as needed and in collaboration with all town departments and boards. A public hearing about the proposed capital plan is conducted before a final plan is adopted each year.

E. Capital Improvement projects may be funded by short term or long term debt as may be appropriate. Throughout the year the Finance Director/Town Accountant will monitor active capital project to ensure they remain funded and will report such information to the Town Administrator. The following financial considerations shall be considered, but not limited to, the following:
   - Special revenue sources such as grants or trust funds
   - Short term debt may be used to fully finance purchases with useful lifespans of less than 10 years
   - Major capital project may be accomplished through capital or debt exclusions
   - Capital projects for Enterprise funds may be financed through user fees or other cost sharing ratios as agreed and included in the Indirect Cost Allocation.

F. Close outs of capital projects should occur within six months of completion or discontinuation. As they are closed out, the Finance Director/Town Accountant shall work with the Town Administrator to close out the project in accordance with applicable laws and regulations.

G. The Capital Program Committee consists of 3 members appointed by the Board of Selectmen, 1 appointed by the Finance and Advisory Committee, 1 appointed by the Planning Board, and the Town Moderator. The Town Administrator is a non-voting ex officio member.

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SECTION 5:

5) Contingent (Unfunded) Liability Policy

5.1 Introduction:

Defined as "the actuarial calculation of the value of future benefits payable less the net assets available at a given date," unfunded liabilities represent a significant obligation of governments across the country. For the Town of Oak Bluffs, there are currently two primary unfunded liabilities: Pension benefits and Other Post-Employment Benefits (OPEB).

Pension: the Town participates in the Dukes County Contributory Retirement System (DCCRS) in order to administer public employee pensions as required by law. This system operates in accordance with M.G.L and regulations promulgated by the Public Employee Retirement Administration Commission (PERAC). The Association provides for a biennial actuarial valuation to determine the Town's share of its unfunded pension liability. Under current law, the DCCRS has adopted a funding schedule, which is paid by annual assessments to its members, to achieve full funding by the year 2030. Additional information on the Dukes County Contributory Retirement System is available at https://dukesretirement.com/

OPEB: consists of the Town's obligation to provide post-employment health insurance to retired employees, currently and in the future. The Town contributes 75% funding to retiree health insurance costs, currently on a pay-as-you go basis. The Town provides for a biennial actuarial valuation to estimate the value of its OPEB liability and participates in the Dukes County Pooled OPEB Trust to pay for these obligations, similar to the pension fund. Although there is no current requirement to fully fund this liability the Town has set aside some funds from one-time sources and continues to provide for annual funding from within the levy, through departmental fee cost recovery, or other methods as they may become available. Additional information on the Dukes County Pooled OPEB Trust is available on the County of Dukes County Website at http://dukescounty.org/Pages/DukesCountyMA_OPEB/OPEBtrust.

5.2 Policy

The Town is committed to funding the long-term cost of the benefits promised to its employees through various available methods.

A. The Town will continue to follow the Commonwealth funding policy of providing for a pension funding schedule through the County retirement association to achieve full funding by the year 2030. This funding will be provided in each annual budget authorization within the fiscal years levy limitations. After fiscal year 2030, the DCCRS shows a 66% reduction in the annual funding schedule for the member Towns. Upon full funding of the DCCRS in 2030, the Town adopts the goal of diverting the reduction in the annual funding of the retirement system to increasing the annual appropriation of OPEB. In this manner, the Town anticipates utilizing levy capacity that becomes available from achieving full funding status of the DCCRS unfunded liability, to increase the levy funding of the OPEB unfunded liability.

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B. The Town's 5 year operating budget projection and annual budget authorizations will attempt to provide for increasing OPEB funding, with the short-term goal of achieving an annual appropriation of $200,000 per year, within the levy, to narrow the gap between the Town's annual pay-as-you go amount and its actuarially determined calculation. In addition, the Town will seek to fully fund all retiree health insurance costs on an annual pay-as-you-go basis.

C. Upon investing sufficient funds in the Town's OPEB Trust to exceed the Town's annual Expected Benefits Payments, estimate to be $700,894 for fiscal year 2019, the Town will seek to recalculate its Total Actuarial OPEB liability in compliance with GASB Statements 74 and 75 based on the adoption of an approved Long-Term Expected Rate of Return based on capital market expectation, approved at 7.5% in fiscal year 2019, and will no longer use the municipal bond rate, approved at 3.58% in fiscal year 2019. This change will enable the Town to significantly decrease its total OPEB unfunded liability.

D. As additional one time financial resources are available after consideration of the Town's Reserve & Liquidity Policy and other financial needs of the Town, supplemental funding will be provided to contribute to the OPEB Trust Fund.

E. As per the Town Revenue Policy, departmental fees will identify and include OPEB and Pension costs as either direct or indirect cost components to be recovered in the establishment of departmental fees, as appropriate.

F. The actuarial analyses of the Town's OPEB liability are updated every two years by the Dukes County Pooled OPEB trust and are provided to the Town's auditors for inclusion in the Town's annual financial statements that comply with the current GASB (Governmental Accounting Standards Board) guidelines.

G. On an ongoing basis the Town will assess heath care cost containment measures and evaluate strategies on how best to manage its OPEB liability. The Treasure/Collector will regularly audit the insurance and retiree rolls and terminate any participants found to be ineligible based on work hours, Medicare status, or other applicable factors.

H. Funding strategies for the OPEB liability may include, but not be limited to:
- End of year transfers to the OPEB Liability expense line item
- Approved transfers of Free Cash
- Appropriation of specific revenue resources

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SECTION 6:

6) Debt Management Policy

6.1 Introduction:

Debt is an effective way to finance capital improvements or to even out short-term revenue flows. For certain capital projects with a long useful life, debt financing is an equitable financing strategy that allows current and future beneficiaries of a capital investment to share in the cost of that improvement. Unlike most personal or private debt, towns have access to capital at very competitive tax exempt rates.

Properly managed debt helps to preserve the Town's credit rating, provides flexibility in current and future operating budgets, and provides the Town with long-term assets that maintain or improve our quality of life.

However, credit rating agencies, consider debt service exceeding 20% of net operating revenues as a potential problem. Dramatic increases in debt service also indicate potential problems unless revenue sources increase to keep pace with these additions to fixed costs. Policies to limit our debt service to appropriate levels should allow for new projects as old capital projects near the end of their useful life and for the growth of revenues to finance new capital needs.

6.2 Policy

With the aforementioned concepts in mind, the Board of Selectmen have adopted, but are not limited to, the following debt management policies, procedures, and guidelines all of which shall be kept up to date and amended as circumstances, such as regulatory changes, technology, and best practices dictate.

A. The requirements for debt financing shall be an expenditure of at least $100,000 and a useful life in excess of five (5) years for only those projects not able to be financed from current revenues.

B. Long-term debt will only be issued for objects or purposes authorized by state law.

C. The term of long-term debt generally shall not exceed the expected useful life of the capital asset being financed. Long-term debt should not be incurred without a clear identification of its financing sources. State law strictly regulates both the purposes for which cities and towns can borrow and the time periods for which these borrowings can occur.

D. General Fund debt service, exclusive of debt funded from dedicated revenues raised via voter-approved debt exclusions, will not exceed 10% of General Fund revenues.

E. The Town will generally maintain a long-term debt schedule in the General Fund so that at least 50% of outstanding principal will be paid within 10 years.

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F. Debt limits established by law and policy will be monitored and calculated at least once each year and whenever otherwise appropriate.

G. Selectmen specific General Fund debt management goals subject to change as new circumstances arise:

H. Enterprise Funds: Some municipal services, such as utilities (i.e. sewers) are activities supported by rate payers and accounted for separately as enterprise funds. These activities typically operate with infrastructure assets which have a very long useful life. Some components of this infrastructure may have life expectancy of at least 50 years. For these activities the following policies apply:

- Analysis of the predictability and reliability of rate revenues will be completed to determine feasibility of supporting repayment of contemplated debt. Enterprise operations should expect to support its own debt service, unless subsidized from the general fund approved as part of the financing mechanism.

- Given the long-term nature of utility infrastructure investments, long-term debt maturities exceeding those expected for other facilities are permitted. Factors to be considered in this determination should include: cost of borrowing; interest rates; stability and reliability of rate revenue; expected life of the improvement; and taxpayer equity issues.

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SECTION 7:

7) ***Disbursement Policy***

7.1 Introduction:

To mitigate the risk of fraud and ensure the Town disburses cash only for valid reasons, this policy establishes guidelines for the expenditure of Town funds and applies to all departments, boards, committees, or others who submit requests for expense and payroll disbursements (collectively referred to as Department Heads for this section).

7.2 Policy

Disbursements for Payroll or Accounts Payable (AP) expense shall only occur with the prior review and approval of the appropriate Financial Department employees. Warrants shall be reviewed for accuracy and processed by the Accounting Department. The Town, as a tax-exempt organization, does not pay sales tax on any expense including employee personal reimbursements.

Payroll is reviewed and processed by the Assistant Town Administration and the Treasurer/Collectors Department with copies to the Accounting Department for entry into MUNIS.

More specifically, the following general procedures are followed for AP warrants and Payroll submissions:

A. Both Payroll and AP warrants are submitted by Department Heads on a bi-weekly basis. The schedule for such submissions is prepared and distributed by the Accounting Department prior to start of the fiscal year.

B. For Payroll submissions:
- Department Heads submit payroll to the Treasurer/Collectors department in accordance with approved procedures on approved forms
- The Treasurer/Collector or designee creates the preprocess file, reconciles it to the department submission, and then creates the final file that is submitted to the payroll service provider (Harpers).
- A payroll file is kept with the printed Harpers reports and copies of all payroll documents are provided to the Accounting Department for reconciliation and entry into MUNIS
- The Treasurer/Collector funds the gross payroll plus the Town's portion of Medicare tax and disburses payments by check, bank transfer, or direct deposit

C. For AP Warrants:
- Department heads review invoices for appropriateness to pay
- Departments prepare the warrant on the electronic AP Warrant Voucher which includes Vendor Number, Vendor Name, Invoice Number, and Amount of payment and submits ***two executed copies*** of the voucher along with the original receipts to the Accounting Department after entering the warrant into MUNIS. Departments should verify the accuracy of the voucher submission total to their

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MUNIS totals and ensure that the MUNIS org and object codes for the expense accounts are correct prior to their submission.

- New Vendors shall be required to submit a W9 to the Accounting department before any payment is processed or released.
- Warrants shall be reviewed and edited for accuracy and processed by the Accounting Department. Expenses must be for legal purposes and funds must be available before payments are made. ***DLS City and Town Newsletter dated February 2006*** reviews "proper public purposes" that are still relevant and is included as Attachment D.
- The Accounting Department then prints the AP checks and then forwards them to the Treasurer/Collector for execution and distribution. All checks include the statement "Void if not cashed within one year of issuance" either printed or stamped on the face of the check. Accounting also provides the Treasurer/Collector with the positive pay spool files that are submitted to the Bank.
- The Accounting Department also prepares the Warrant Cover Sheet for execution by the Board of Selectmen for every warrant

D. Emergency Distributions:
If there is an emergency or extenuating circumstance where payment must be made to a vendor outside of the normal warrant process, the department head may coordinate with the Accounting Department for payment processing. This should be infrequent and is subject to the sole discretion of the Town Accountant.

E. Prior Fiscal year Bills:
To maintain the integrity of the General Fund annual budget, departments will charge all invoices to the proper fiscal year. In the event a department has an invoice for a prior fiscal year, it shall be submitted at a town meeting to authorize the payment and funding source.

F. Audit and Testing:
All disbursement activity is subject to testing and audit by the Finance Director/Town Accountant or the Town's independent auditor. The Town is audited on an annual basis and testing of compliance with financial policies and other applicable laws or regulations may occur at any time.

G. Ethics:
All employees are reminded that ethics and avoiding any appearance of impropriety should be a priority for everyone. As many employees may have second jobs, relatives, or business that are used by the Town for various goods or services, they should be cognizant of all state Ethics rules and regulations that may be applicable. Where an appearance of conflict may exist, employees are encouraged to file State Ethics Commission disclosures with the Town Administrator to identify such potential issues so that a determination that the potential interest is not so substantial as to be deemed likely to affect the performance of their official duties. The Procurement Conflict of Interest policy section has information on resources associated with the State Ethics Commission and conflicts of interest.

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SECTION 8:

8) Reserves and Liquidity Policy

8.1 Introduction:

Towns maintain reserves in order to provide budgetary flexibility for unexpected events, to withstand financial emergencies, and to protect the Town from the usual unevenness in revenue and expenditure patterns that occur with changes in economic conditions. It is important that the Town maintain financial flexibility to ensure it is in a position to react and respond to these challenges without incurring significant financial stress.

Reserves may generally be established in three categories:

- Contingency Reserve: A reserve for unforeseen events.
- Restricted Reserve: A reserve dedicated for specific use at some future time.
- Unrestricted Reserve: A reserve that can be used for any purpose.

For example, reserves are created and maintained for several reasons, these include:

- Operational needs – these are contingency reserves (i.e. Finance Committee Reserve Fund) which are typically appropriated as part of the annual budget. The purpose is to meet unexpected increases in departmental operational costs, such as legal fees, major equipment repairs and unanticipated increases in service costs.

- Catastrophic or emergency expenditures – these are contingency reserves which provide emergency funds for use in a major or significant event, such as natural disaster, an uninsured loss or damage to a capital asset.

- Maintenance of assets – these are restricted reserves used to replenish the continuing depreciation or replacement of facilities and equipment.

- Liquidity or cash flow – These are unrestricted reserves used to reduce the need for short-term borrowing, generate investment income and to maintain a strong credit rating.

- Unfunded liabilities – These are restricted reserves used to fund an unfunded liability that has been incurred during the current or prior years, but which does not have to be paid until a future year, and for which adequate reserves have not been set aside. Unfunded liabilities commonly include pension and other post-employment benefit (OPEB) obligations.

8.2 Policy

The Town commits to building and maintaining its reserves so as to have as much flexibility for unexpected events as possible and to also help provide a source of available funds for future capital expenditures or other major expenses. Maintaining positive balances and adequate reserves also positively impacts the Town's credit rating and the associated costs to fund major projects.

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Specifically:

A. Current operating expenditures will be paid for with current operating revenues.

B. The Town may establish an operating budget reserve fund, subject to appropriation, not to exceed five percent of the tax levy of the current fiscal year.

C. Target an Unreserved Fund Balance (UFB) in the General Operating Fund of between 5 – 10% of the general fund operating expenditure budget.

D. Target a minimum unrestricted Stabilization Fund balance of 5% - 17% general fund operating budget (excluding school assessments) to provide for catastrophic and emergency expenditures, as well as an operating reserve in the event of deteriorating economic conditions and for use in providing liquidity and cash flow. Withdrawals from the general stabilization, when possible, are limited to the amount above the 5% minimum reserve target level. Also, as part of the budget process, specific restricted stabilization funds may be considered to provide resources for the maintenance or acquisition of facilities or equipment in order to reduce borrowing and related costs.

E. Free Cash, being "the remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year" according to the Division of Local Services (DLS) shall be targeted in the range of 2 to 5 % of the annual general fund budget. This can be accomplished through several methods to include budgets with conservative revenue projections, budget turn backs, or increasing revenues. Furthermore, recommendations for use of Free Cash shall avoid fully depleting the certified Free Cash of any given year so that the succeeding year's calculation can begin with a positive balance. In general, the use of Free Cash is focused on funding one-time expenditures (such as capital projects, snow and ice deficits, or emergencies), the building of appropriate reserves, or to offset unfunded liabilities.

F. Retained Earnings for the Waste Water Enterprise Fund, which is maintained separately from the General Fund, shall aim for a reserve of up to 20%, or an amount approved by the DLS, of the operation's total budget but may be higher if major infrastructure improvements are necessary.

G. Overlay Surplus is a reserve used to offset uncollected property taxes and other unrealized revenue resulting from property tax abatements and exemptions. At the end of each fiscal year, the Board of Assessors shall submit to the Town Administrator and the Finance Director/Town Accountant, an update of the overlay reserve to include, but not be limited to, the gross balance, potential abatement liabilities, and any transfer to surplus. If the balance exceeds the amount of potential liabilities, the Board of Selectmen may request that the Board of Assessors vote to declare those balances as surplus and available for use by the Town for any lawful purpose.

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SECTION 9:

9) Forecasting Policy

9.1 Introduction:

The Forecasting policy is used to help determine revenue sources and expenditure strategies as part of the annual budget process and longer range fiscal planning.

9.2 Policy

The Town continuously looks to diversify its sources of revenue to improve its overall financial well-being. A balance between elastic and inelastic revenues is desirable to help offset potential adverse effects caused by inflation or other economic changes.

Specifically,

A. The Town will try to avoid using one-time revenues, such as free cash, overlay surplus, or gifts, to fund ongoing or recurring operating expenditures. However, if they are used for such purposes, the following priority order is used subject to applicable rules, regulations, or laws:

- Snow and Ice Deficits
- General Stabilization Fund
- Other Stabilization Funds
- Capital Budget expenditures
- OPEB Trust Fund
- Other expenditures

B. The Assessing Department will maintain property assessments for the purpose of taxation at full and fair cash value as prescribed by state law.

C. Departments that charge fees will regularly review their fee schedules and propose adjustments as needed.

D. The Town Administrator and other Department Heads shall seek grants and other aid as may be appropriate and will carefully consider any related restrictive covenants or matching requirements (both dollar and in-kind) to determine the cost benefit of pursuing or accepting them.

E. Revenue estimates may be adjusted throughout the process as they become available

F. The Waste Water Enterprise shall strive to operate with a Balanced Budget (revenues matching expenses) or at a Budgeted Surplus (revenues exceeding budgeted expenses) to minimize any potential General Fund subsidies.

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G. The Town Administrator creates a detailed budget forecast which may include a five year projection of revenues and expenditures for all operating funds. The ensure that the Town's revenues are balanced and capable of supporting desired levels of services, forecasts for property taxes, local receipts, and state aid will be conservatively based on historical trend observations and will use generally accepted forecasting techniques and appropriate data. To avoid potential revenue deficits, estimates for local receipts are generally forecast at no more than 90% of the prior year's actual collections without substantial justification.

H. Additional forecasting assumptions should include, but not necessarily be limited to, the following:

- Current levels of services will provide the projected baseline
- Property taxes (absent overrides) will grow at the limits of Proposition 2 ½.
- New growth will be projected conservatively
- Local receipts and state aid will reflect current and anticipated economic cycles
- Debt service on existing debt will be paid
- Revenues will be built and maintained in accordance with the Financial Reserve policy
- The Waste Water Enterprise fund will reimburse the general fund for indirect costs.
- Costs that can be appropriately paid for by other approved funds shall be or costs that can be appropriately allocated to those funds will be reimbursed as provided for by rules, regulations, or law.

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SECTION 10:

10) Grant Management

10.1 Introduction:

The Town's best interests are served through effective grant management to assure timely reimbursements and help prevent year-end account deficits. Also, as a legal contract, every grant agreement must be fulfilled in accordance with its prescribed terms and conditions, as well as all applicable federal, state, and local regulations as they may apply.

10.2 Policy

All departments are encouraged to solicit grant funding for projects and programs consistent with their stated objectives and the Town's goals. All municipal grant applications in excess of $5,000 must receive preapproval by the Town Administrator to ensure that the department can meet the requirements of that grant which may include, but not be limited to, having sufficient staff, having sufficient resources to meet in-kind requirements, or retention/maintenance requirements.

Specifically,

A. Copies of the Grant and the Grant Award must be provided to the Accounting Department prior to any receipt of funds. No department shall be allowed to expend grant funds until these requirements have been met. A MUNIS account will be established for each grant so that a complete and comprehensive detailed record of all receipts and expenditures can be maintained.

B. The Town Administrator may forward the grant application to Town Counsel for a legal review

C. The Grant Project Manager (may be the department head, Town Administrator, or other designated individual) is required to ensure that all expenditures are allowable and consistent with the grant award's requirements.

D. Reimbursements shall be made as often as needed or in accordance with the grant guidelines to minimize the use of Town funds. Unless otherwise coordinated grant accounts should not have deficit balances as of June 30 of any year.

E. Grant accounts should be closed as soon as practicable after the completion of the project. Grant accounts should not have deficits upon closing; however, if a grant account has been over-expended the expense will be applied to either the operating budget or an appropriation from another available/appropriate fund or funds.

F. All grant activities are subject to audit by the Grantors, the Accounting Department, and the Town's independent auditor.

WORK IN PROGRESS

SECTION 11:

11) Indirect Cost Allocation Policy

11.1 Introduction:

The Town of Oak Bluffs has one Enterprise Fund, the Waste Water Treatment Facility, where the fund is used to separately account for the municipal service of a proprietary nature, in this case Sewer services, and those services provided to individual customers are charged in a manner similar to private services.

11.2 Policy

MGL 44 §53F½ and IGR 08-101 has been used to develop the internal practices and operational policies herein which shall be kept up to date and amended as circumstances, such as regulatory changes, technology, and best practices dictate. The Waste Water Enterprise Fund has been established with the intent of being self-sufficient and the WWTF Commissioners set fees and charges based on costs to be recovered (including capital costs, indirect costs, debt service, etc.)

Specifically, the Waste Water Enterprise Fund as a department shall

A. Submit its budget to the local executive (our Accountant or Town Manager) no later than 120 days prior to the beginning of the fiscal year (our WWTF usually submits in accordance with the schedule as established for all Town Departments)

B. Revenue sources and appropriations must be clearly identified

C. Expenses appropriated in the General Fund MUST NOT be included in the Enterprise Fund appropriation (no double booking)

D. The budget is subject to appropriation (same as Town Departments)

11.3 Enterprise Fund Indirect Cost Allocation Calculation

In accordance with MGL 44 §53F½:
Indirect costs should be clearly set forth when the budget is adopted to avoid disputes later in the fiscal year. Ideally, it should be set forth in writing. Resolution of any disagreement is purely a local matter. The Director of Accounts may request documentation of the methodology and may reject if and/or the amount for tax rate certification purposes if deemed unreasonable.

Indirect costs are those incurred by the General Fund on behalf of the Enterprise Fund and include, but is not limited to, Pension, Life Insurance, Health Insurance, Vehicle Insurance, Property Insurance, Unemployment, Workers Comp, Medicare, Legal services, Procurement, Personnel expenses, etc.

The methodology for determining Indirect Costs should be reasonable and calculated in a fair and consistent manner. The specific methodology is included as Appendix E.

WORK IN PROGRESS

SECTION 12:

12) Investment Policy

12.1 Introduction:

To achieve the highest possible, prudent, and reasonable rates of return, while also complying with appropriate GASB recommendations, the Town has established the following investment policy.

12.2 Policy

The Treasurer/Collector invests funds in a manner that meets the Town's cash flow requirements, conforms to applicable laws, and follows generally accepted diversification, collateralization, and prudent investment principles regarding safety, liquidity, and yield. The Treasurer/Collector shall also comply with the principles outlined in the Investment Policy Statement published by the Massachusetts Collectors & Treasurers Association (MCTA).

Specifically,

A. To preserve capital, the Treasurer/Collector will mitigate credit and interest rate risks by prudently selecting and diversifying investment instruments and depository choices.

B. The investment portfolio should remain sufficiently liquid to meet all reasonably anticipated operating requirements without having to liquidate investments prematurely.

C. To manage credit risks, the guidelines from MCTA should be adhered followed.

D. To mitigate custodial risks, the Treasurer/Collector should review any financial institutions proven financial strength, capital adequacy, and overall reputation prior to any investment with that firm.

E. To minimize concentration of credit risk a diversified investment portfolio should be maintained to minimize the impact of potential losses from any one type of security or firm

F. To minimize interest rate risk the portfolio should invest in instruments of various durations.

G. The Fin Comm may periodically review various practices and policies and make recommendations to the Treasurer/Collector for consideration regarding the Investment Policy of the Town.

WORK IN PROGRESS

SECTION 13:

13) MUNIS Access Policy

13.1 Introduction:

The Town maintains its financial records using MUNIS and access to such system must be controlled for all employees as they are hired, change positions within the Town, leave the Town's employment, or are terminated.

13.2 Policy

Upon the hiring, change of status, resigning, or termination of an employee, the following process should be followed:

A. Human Resources (HR), as the department that manages all of the hiring, changes, and terminations of employees, shall complete the MUNIS Access Authorization Form, attached as Appendix F, for all new hires and forward a copy to IT and Accounting so that a new account can be created for that employee

B. Human Resources (HR) shall complete the MUNIS Access Authorization Form for all suspensions, resignations, and terminations and forward a copy to IT and Accounting so access to any existing account can be discontinued.

C. Department Heads shall complete the MUNIS Access Authorization Form for requested changes in access and forward a copy to IT and Accounting for updating.

D. The Finance Director/Town Accountant, or their designee, shall annually review, normally in December, all of the MUNIS users to ensure that the list is current and report any issues or discrepancies to IT and HR.

WORK IN PROGRESS

SECTION 14:

14) Procurement Conflict of Interest Policy

14.1 Introduction:

The Town has established the Procurement Conflict of Interest policy to ensure the integrity of the procurement and contract process and educate individuals on the process of Procurement and the screening of potential conflicts of interest.

14.2 Policy

The Town is committed to ethical business practices, profession integrity, and compliance with all applicable procurement laws and regulations. Where there may be a conflict between the policy and M.G.L. 30b the provisions of the state law shall be followed.

A. To comply with the state's Uniform Procurement Act (M.G.L. 30b), as amended in 2016, purchases for supplies or services between $10,000 to $50,000, unless an exception applies, requires the solicitation of three written quotes for contracts and those over $50,000 require competitive sealed bids.

B. A quote or bid process is not required when procuring supplies or services from vendors that are under state contracts or involved in regional cooperative purchasing agreements.

C. The process for conducting a proper RFP (Request for Proposal), RFQ (Request for Qualifications) or Bid for Services/Supplies as well as the Chapter 30B Manual is available on the Mass.gov Office of the Inspector General website.

D. To ensure decisions are made independently and impartially, Town employees and officials are expected to avoid any conflicts of interest or the appearance of one. A conflict of interest or the appearance of one must be disclosed to the Town and that individual may not participate in the process unless a written determination from the State Ethics Commission noting that the interest is not so substantial as to be deemed likely to affect the integrity of the goods or service that the Town may expect from that individual is received.

WORK IN PROGRESS

SECTION 15:

15) Reconciliation Policy

15.1 Introduction:

To ensure transactions are n balance, to help mitigate fraud, and to ensure general ledger accuracy, a variety of reconciliations are conducted. Failure to reconcile items such as Cash, Receivables, Payables, and Withholdings impinges the Town's ability to produce reliable reports, close the books, complete audits, and certify Free Cash as well as having other negative impacts upon the financial stability and reporting of the Town.

15.2 Policy

Internal reconciliations to facilitate the accuracy of the Town's financial records include:

A. Cashbook:
- A Cashbook which reflects current and accurate information for all cash and assets is maintained by the Treasurer/Collector.
- Receipts, disbursements, transfers, interest, and other activity in the accounts is generally recorded in both the Cashbook and MUNIS within 5 days of the transaction occurring.
- Reconciliations between the Cashbook and the Bank statements generally occur within 5 days of receipt of the statement.
- The Treasurer/Collector or designee identifies all reconciling items, including deposits in transit, bounced and voided checks, and any other discrepancies to make corrections as appropriate.
- The Treasurer/Collector or designee forwards the reconciled Cashbook balances with the supporting detail from Quicken to the Finance Director/Town Accountant as appropriate for reconciliation with the General Ledger.
- The Town Accountant shall advise the Treasurer/Collector of any discrepancies or adjustments that are discovered.
- This reconciliation normally occurs on a monthly basis but should occur no less than Quarterly (quarters ending September, December, March, and June).

B. Payroll Withholdings:
- Payments for withholdings and deductions, such as federal and state taxes, legal obligations, deferred compensation, insurances, dues, or other deductions, are automatically issued through Harpers Payroll Services.
- The Treasurer/Collector, as noted in the MCTA Treasurers Manual, should reconcile payroll deductions monthly to make certain that the amount deducted from individual employee checks equals the aggregate amount transmitted to the respective agencies or groups.

C. Accounts Receivable (AR):
- Accounts Receivable are outstanding monies owed to the Town such as committed bills (i.e. taxes and excises) or from uncommitted department invoices

WORK IN PROGRESS

(department details.) Any individual with accounts receivable duties should make certain that all cash receipts are recorded timely, maintain detailed records of the receivables, and reconcile those accounts on a regular basis to their department records.

- Individuals with AR duties shall also provide their internal reconciliations to the Accounting office for reconciliation to the general ledger on the schedule as noted below unless otherwise requested/coordinated by the Accounting Office:
  - Tax AR: Monthly
  - Police Details: June and December or as requested/coordinated
  - Other Dept. Details: June and December or as requested/coordinated
  - Chapter 90: June or as requested/coordinated
  - School (All Accounts): June and requested/coordinated
  - Other Accounts: June and requested/coordinated

D. If any AR account does not reconcile with the general ledger, the Finance Director, Town Account or designee will:

- Review the commitments, charges, payments, abatements, refunds, reclassifications, and other adjustments in the general ledger.
- Verify the accuracy of the entries
- Determine and document the reason for any variance and take corrective action as needed.

E. All activity related to tailings is subject to audit by the Accounting department and/or the Town's independent auditor.

WORK IN PROGRESS

SECTION 16:

16) Revenue and Turnover Policy

16.1 Introduction:

To safeguard Town assets and maximize cash flow receipts shall be turned over on a regular basis and the established policies aim to provide reasonable assurance that the Town's revenues are properly and timely secured, recorded, and deposited in Town bank accounts.

16.2 Policy

All department heads are responsible for instituting and using internal controls to ensure that all receipts are recorded accurately, kept secure from loss or theft, and turned over timely to the Treasurer/Collector at least weekly or more frequently if needed.

Specifically

A. When receiving payments, pre-numbered or automated receipts should be generated and issued to the payer even if they prefer not to have one. The Treasurer/Collectors office receiving taxes and other collections need only issue receipts for cash payments. All receipts should be secured until such time as they are turned over to the Treasurer/Collector.

B. Each department should, to the extent practicable, identify separate individuals to receive and endorse payments, record the payments in MUNIS, and turnover the receipts.

C. The Town of Oak Bluffs Turnover of Department Payments to the Treasurer form is completed by each department separating cash from checks, using the correct charge codes, and checked for accuracy before being presented to the Treasurer/Collectors office

D. The Treasurer/Collector's office double checks the accuracy of the turnover and fills out and executes the bottom of the form.

E. The Treasurer/Collector's office reviews the MUNIS postings, turnover documents and receipts, posts the receipts in the Cashbook, creates a deposit package, and deposits the revenues at the bank.

F. As part of the Town's Reconciliation Policy, the Treasure/Collector reconciles the cashbook with bank statements and provides a summary of cashbook balances to the Accounting department on a monthly basis.

G. All cash activity is subject to testing and review by the Accounting department and/or the Town's independent auditor.

WORK IN PROGRESS

SECTION 17:

17) Tailings Policy

17.1 Introduction:

To minimize the liability posed by uncashed checks and the associated negative impact of cash positions the timely resolution of tailings is required.

17.2 Policy

Tailings refer to issued but uncashed checks which represent a liability on the Town's books and constitute unclaimed property under M.G.L.

Specifically,

A. Accounts Payable checks are marked "Void if not cashed within one year of issuance" on the face of the check.

B. The Treasurer/Collector and Town Accountant work together on a regular basis to resolve accumulated tailings.

C. The Treasurer/Collector maintains an outstanding check log and this is reviewed on a periodic basis so that the Treasurer/Collector, Accounting, or the department can contact employees or vendors as may be appropriate to determine why the check is uncashed.

D. On an annual basis, the Treasurer/Collector reviews the accumulated tailings and does the following, or as prescribed by M.G.L.:
- Lists the unclaimed checks on the Town's website for a minimum of 60 days under the heading of "Notice of names of persons appearing to be owners of funds held by the Town and deemed abandoned." This posting includes the payee names, the process to claim funds, and establishes the deadline for claims.
- This list is also published in at least one of the two local newspapers with the same information as the website.
- After such deadlines have passed, the list of unclaimed property is provided to the Accounting department so that the checks can be voided and the tailing liability in the general ledger updated.

E. All activity related to tailings is subject to audit by the Accounting department and/or the Town's independent auditor.

WORK IN PROGRESS

SECTION 18:

18) Tax Enforcement Policy

18.1 Introduction:

To provide guidance for equitably enforcing tax obligations and setting appropriate expectations for all parties, the following policy defines the transition from unpaid property taxes to tax title to foreclosure.

18.2 Policy

To fulfill its fiduciary duties to all taxpayers, the Town shall timely pursue all legal methods to collect taxes from delinquent property owners.

Specifically,

A. Demands are issued at the end of the fiscal year to all assessed property owners who have failed to pay in full, have not been granted full exemptions, and/or do not have automatic stays on record due to bankruptcy filings.

B. If full remittance is not received, the Treasurer/Collector publishes a Notice of Tax Taking in at least one of the two local papers and also posts the notice in the public notice area of the Town Hall.

C. For properties that remain delinquent, the Treasurer/Collector prepares an Instrument of Taking form and records it at the Registry of Deeds to perfect the Tax Lien. A copy of the List of Recorded Takings is provided to the Accounting department.

D. After the demand bill and before June 15th of each year, the Treasurer/Collector will certify all unpaid taxes and charges for real estate taken into tax title for non-payment of taxes and put them in a Subsequent Tax Takings lists. A copy of the list is provided to the Accounting department.

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

F. Tax Title Payment Agreements may be pursued and established by the Treasurer/Collector and delinquent taxpayers to allow for the payoff of their liens over time. The Treasurer/Collector will actively monitor compliance of all such agreements. These agreements generally contain the following:
- An executed agreement between the Treasurer/Collector and the Taxpayer
- A specific amount to be paid each month
- Incorporation of payments for the current tax bill
- Agreement term not to exceed five years

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G. The primary goal of the Foreclosure process is to receive the outstanding amounts owed. For tax title properties that are not active, have payment agreements, or bankruptcy recordings, the Treasurer/Collector will referring them to the tax title attorney in accordance with all applicable rules, regulations, or laws. If a taxpayer or other party pays the outstanding amount, the Treasurer/Collector prepares and Instrument of Redemption and files it at the Registry of Deeds to remove the lien.

H. In addition to Land Court foreclosure referrals, the Treasurer/Collector is responsible for completing foreclosures on any properties below the "Land of Low Value" threshold which is annually updated each spring the DLS.

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SECTION 19:

19) Tax Recapitulation Policy

19.1 Introduction:

As the property tax levy is the largest source of revenue for the Town, timely and accurate annul Tax Recapitulation, or Tax Recap, helps ensure compliance with state statutes, prevents workflow disruptions in the financial offices, and avoid any potential temporary borrowing costs associated with cash shortfalls.

19.2 Policy

The tax recap forms and schedules present the Town's annual budget plan for the fiscal year and by completing the tax recap and receiving approval from DLS, the town can establish its property tax levy and set the tax rate for the year. The Town may issue actual tax bills only after DLS reviews the tax recap and approves the tax rate.

A. Town Meeting- The Recap process starts at Town Meeting where the following actions are accomplished:
- The Board of Selectmen, through the Town Administrator and Town Counsel, produces the town meeting warrant that includes the next fiscal year's annual balanced budget for approval by vote of the taxpayers in attendance.
- The annual increase in the tax levy presented does not exceed the maximum amount allowed under Proposition 2 ½ unless an override is required.
- The Board of Selectmen, through the Town Administrator, Town Counsel, and other Department Heads as appropriate, ensure that any proposal for a general override, debt exclusion, or capital exclusion is properly presented in the town meeting warrant and, if passed, put to a town-wide referendum.
- The Town Administrator, Treasurer Collector, and Town Counsel will ensure any debt issuance authorizations are proper
- Additionally, as the budget is typically adopted at the annual town meeting in April, all appropriations and borrowings approved at this or other town meetings not recorded in the previous tax rate must be included in the current tax recap process.

B. Recording Legislative Actions:
- The Town Clerk certifies all appropriations since the last tax rate was set
- The Town Clerk and/or the Accounting Department will enter all town meeting appropriation votes by article into the DLS Gateway system
- The Finance Director/Town Accountant also completes the following forms:
  - Enterprise receipts and appropriations (A-2)
  - Revolving Funds (A-3)
  - Free Cash used (B-1)
  - Available funds used (B-2)
  - Indirect costs for the Waste Water Enterprise fund (A-2 part 2b)

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- The Treasurer/Collector and/or Finance Director/Town Accountant will prepare the debt exclusion report, including any use of reserved bond premiums (DE1) and report any reserved bond premium amounts used as funding sources (B-2).

C. At the Close of the Fiscal Year:
- When the figures are available, the Finance Director/Town Accountant continues the recap by
  - identifying and reporting all deficits or other expenditures that must be funded including debt and snow and ice (Tax Recap pg. 2)
  - recording the actual amounts for local receipts (Tax recap pg. 3 and A-2)
  - enters estimated local receipts (Tax recap pg. 3 and A-2)

D. Property Value Certification:
The Assessors must value all taxable real and personal property and classifies each property into four classes (residential, open space, commercial/industrial, or personal and completes the following actions which are then submitted to DLS for review and certification:
- Completes the property sales report (LA-3) for all sales over $1,000 and submits it to DLS for approval
- Analyzes current market conditions and sets final property values in compliance with DLS certification standards.
- Reports the total assessed valuation for real and personal property by class (LA-4 and Tax Recap pg. 1)
- Reports the fiscal year tax base growth used to determine the levy limit under Proposition 2 ½ (LA-13 and Levy Limit Worksheet)
- Update an omitted or revised assessments that included growth (LA13A and Levy Limit Worksheet)

E. Tax Rate Setting:
After DLS has certified property values, the Board of Selectmen hold a public hearing to decide tax policy. For this meeting the following is completed:
- The Assessing and Accounting departments prepare an overlay analysis (OL-1)
- The Board of Assessors estimates and votes the amount of overlay
- The Board of Selectmen vote on exemptions
- The Board of Selectmen acknowledge the excess levy capacity (LA-5)
- The Town Clerk attest to notice having been given to taxpayers regarding the public hearing (LA-5)

F. Submission to DLS:
Subject to the completion of all of the required elements, the Assessor and the Finance Director/Town Accountant review all of the schedules, verify signatures, and verify that all proper documentation is attached to the DLS forms.

G. Tax Commitment Creation:
Upon notification from DLS that the tax rate is approved, the Assessor will create a tax commitment list and warrant duly signed by the Board of Assessors and refers it to the Treasurer/Collector so that the actual tax bills can be generated.

WORK IN PROGRESS

SECTION 20:

20) Town Credit Card Policy

20.1 Introduction:

As an alternative payment method to enhance the Town's flexibility for purchasing various goods and services, in accordance with all applicable procurement rules, regulations, and laws, the Town provides a credit card, P-Card, to select employees for use to meet the certain departmental needs.

20.2 Policy

In order to ensure the best benefit to the Town, the following procedures are established for the use of an issued P-Card

A. The individual issued the P-Card is responsible for the security and proper use of the P-Card. All theft or lost cards must be immediately reported to the Accounting department.

B. The individual will be personally responsible for any charges they make that are disallowed by the Accounting department as fraudulent, unlawful, or excessive.

C. The individual must ensure that the P-Card payment is processed in full each payment cycle and that a proper a/p warrant with all receipts has been prepared.

D. P-Cards may only be used for legitimate Town purposes and ***may not*** be used for (and this list is not all inclusive):
- Cash
- ATM transactions
- Checks
- Gift Cards
- Personal use or Personal items
- Alcohol or Tobacco
- Legal Services

E. Use by other employees for Town purposes may be approved on the individuals P-Card through a one-time use function (for example-air fare for approved travel or securing lodging). All of the other conditions and restrictions are still applicable.

F. The issuance and continued use of the P-Card is subject to the sole discretion of the Finance Director/Town Accountant.

G. All use of the P-Card is subject to testing and audit by the Finance Director/Town Accountant and the Town's independent auditor.

WORK IN PROGRESS

SECTION 21:

21) Town Reimbursement Policy

21.1 Introduction:

To mitigate opportunities for fraud, waste and abuse, reimbursement policies have been established to govern reimbursement policies for town official and employees.

21.2 Policy

Unless otherwise provided for by specific contract, the Town reimburses officials and employees for reasonable expenses incurred in the execution of their duties on behalf of the Town.

Specifically,

A. Travel reimbursements are provided for activities that relate to a public benefit such as training, professional conferences, or other municipal related activities.

B. Travel shall be planned to use the most economical mode and class of transportation reasonably available and the most direct and time-efficient route. If reimbursement is made in advance, at the sole discretion of the Accounting department, for attendance at training, conferences, workshops, etc. and attendance is not completed for any reason, reimbursement to the Town for those related expenses may be required.

C. The Town will not reimburse or pay sales tax but will pay meals and room excise taxes. Meals that are deemed to be excessive may be reimbursed at a lower more reasonable amount at the sole discretion of the Accounting department. Tips for meals will not be reimbursed for any amount over 20%

D. The following expenditures will not be reimbursed under any circumstances:
- Alcohol and tobacco products
- Costs associated with political or charitable events
- Expenses incurred by or on behalf of individuals who are not Town employees
- Expenses incurred for the sole benefit of the traveler such as entertainment, laundry services, etc.

E. If lodging is required, the Town will reimburse for only one night preceding authorized travel and expenses must not exceed the group rate published by the conference or activity sponsor.

F. Travel expenses must be documented and receipts provided for reimbursements to be processed. The mileage rate for the use of personal vehicles for official travel in the most current rate approved by the Internal Revenue Service (IRS).

G. Unless otherwise coordinated, reimbursements should be made within 30 days of the incurrence of the expense.

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H. The Finance Director/Town Accountant may refuse to pay any claim that is deemed to be fraudulent, unlawful, or excessive. If a claim is refused, the Finance Director/Town Accountant will file a written statement of the reason for refusal with the Treasurer/Collector.

I. All expenses are subject to verification that they comply with this policy and to audit by the Town's independent auditor.

WORK IN PROGRESS

SECTION 22:

22) Year End Closing Policy

22.1 Introduction:

As part of the annual accounting cycle, the Town must properly close its books after each fiscal year and failure to adhere to a timely schedule may result in delays in accounting workflow, budget development, state required reporting, and certification of Free Cash.

22.2 Policy

Department heads are responsible and accountable for the timely and accurate completion of year end tasks. Coordination between the departments and the Accounting office is essential for the timely closing of the Town's books.

A. Monthly reviews and reconciliations of revenue and expenditure accounts should be occurring on a regular basis with reports of discrepancies reported to the Accounting department

B. No later than April, a year-end reminder letter from the Accounting department will be sent to all departments to remind them of the year-end expectations.

C. In April, a review of all capital project accounts will be performed to ensure that any necessary borrowing is completed for short or long term debt issuances.

D. In May, any appropriation deficits that may not be rectified through line item transfers as authorized by Town By-laws will be submitted to the Fin Comm and Board of Selectmen for transfer authorizations.

E. In June, all departments should be keeping track of their purchases for goods and services so that an accurate notification of pending obligations (year-end encumbrances) for goods and services ordered by not yet received or delivered can be provided to the Accounting department. Departments should endeavor to have no encumbrances.

F. All current fiscal year bills must be presented for payment to the Accounting office no later than the date identified in the accounts payable schedule or as advised by the Accounting office so that they may be paid no later than July 15. Bills received after the deadline will be refused payment and the Department Head will have to request payment at a subsequent town meeting.

G. Submissions to the Division of Local Services (DLS) should comply with the time frames identified the DLS.

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SECTION 23:

23) School Student Activity Fund-Reserved for future use

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Appendix A
Reference List

Antifraud Policy:

- M.G.L. c 149, §185
- COSO (Committee of Sponsoring Organizations) *https://www.coso.org/*
- Government Finance Officers Association Best Practices: Whistleblowing

Budget Policy:

- Massachusetts Division of Local Services (DLS) Best Practices: Annual Budget Process in Towns
- Government Finance Officers Association Best Practices: Recommended Budget Practices, Financial Forecasting in the Budget Preparation Process, Budget Monitoring

Capital Planning Policy:

- M.G.L. c 44, §20
- M.G.L. c 44, §33B
- DLS Best Practices: Presenting and Funding Major Capital Projects
- Government Finance Officers Association Best Practices: Capital Planning Policies

Contingent (Unfunded) Liabilities Policy:

- Vote at Annual Town Meeting April 12, 2011 to unanimously accept the provisions of H4105 "An Act Authorizing the Government Employers in the County of Dukes County to Establish A Pooled Other Post-Employment Benefits Trust Fund
- M.G.L. c 44, §33B

Debt Management Policy:

- M.G.L. c 41 & 44
- DLS Best Practices: Understanding Municipal Debt
- DLS Borrowing Guidelines: Asset Useful Life – Borrowing Limits
- DLS Informational Guideline Releases 17-21: *Borrowing* and 17-22: *Premiums and Surplus Proceeds for Proposition 2½ Excluded Debt*
- Government Finance Officers Association Best Practices: Debt Management

Disbursement Policy:

- M.G.L. c 41, 44, & 30B
- DLS City & Town Newsletter dated February 2006 (included as Appendix D)

Financial Reserves and Liquidity Policy:

- M.G.L. c 41, 44, & 59
- DLS Best Practices: Free Cash and Special Purpose Stabilization Funds
- DLS Best Practices: Reserve Policies

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- DLS Departmental Procedure Manual: Enterprise Funds
- DLS Informational Guideline Releases 17-20: Stabilization Funds and 17-23: Overlay and Overlay Surplus
- Government Finance Officers Association Best Practices: Fund Balance Guidelines for the General Fund and Working Capital Targets for Enterprise Funds

Forecasting Policy:

- M.G.L. c. 44
- DLS Best Practices: Revenue and Expenditure Forecasting
- Government Finance Officers Association: Establishment of Strategic Plans, Long Term Financial Planning, Financial Forecasting in the Budget Preparation Process

Grant Management Policy:

- M.G.L. c 40, 41, & 44
- DLS Best Practices:
- Government Finance Officers Association Best Practices: Establishing an Effective Grants Policy and Grants Administration

Indirect Cost Allocation Policy:

- M.G.L. c 149, §185
- Government Finance Officers Association Best Practices: Indirect Cost Allocation

Investment Policy:

- M.G.L. c 29, 44, 167, & 203C
- Government Finance Officers Association Best Practices: Investment Policy

Procurement Conflict of Interest Policy:

- M.G.L. c 41, 268A, & 30B
- State Ethics Commission webpage: Disclosure Forms for Municipal Employees

Reconciliations Policy:

- Division of Local Services (DLS) Best Practices: Reconciling Cash and Receivables
- Massachusetts Collectors & Treasures Association: Treasurer's Manual and Collector's Manual

Revenue Turnover Policy:

- M.G.L. c 41 & 44
- Massachusetts Collectors & Treasures Association: Treasurer's Manual and Collector's Manual
- Government Finance Officers Association Best Practices: Revenue Control Policy

Tailing Policy:

- M.G.L. c 200A

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- Massachusetts Collectors & Treasures Association: Treasurer's Manual

Tax Enforcement Policy:

- M.G.L. c. 60
- DLS Best Practices: Enforcing Collections
- Massachusetts Collectors & Treasures Association: Treasurer's Manual and Collector's Manual

Tax Recap Policy:

- DLS Training Publication: New Officials Financial Handbook and Course 101 Handbook
- DLS Best Practices: Overrides and Exclusions
- DLS Best Practices: Revenue and Appropriation Deficits

Town Reimbursement Policy:

- M.G.L. c 41, 44 & 268A
- DLS City & Town Newsletter dated February 2006 (included as Appendix D)

Year-End Closing Policy:

- M.G.L. c 44 & 59
- DLS Informational Guideline Releases 17-13: Appropriation Transfers
- Massachusetts Modernization Act of 2016
- Government Finance Officers Association Best Practices: Timely Financial Reporting

Other General Valuable Resources:

- GASB 34 Guide for Massachusetts Local Governments
- DLS Municipal Finance Glossary
- Massachusetts Department of Elementary and Secondary Education http://www.doe.mass.edu/
- DLS-A Manual for the Uniform Massachusetts Accounting System, July 2014
- Municipal Modernization Act FAQs-DLS City & Town Newsletter dated October 6, 2016

WORK IN PROGRESS

Appendix B
Town of Oak Bluffs By-Laws

The By-Laws contained herein are provided as a reference but may not include the most recent changes approved. The most current copy of all applicable By-Laws is available by contacting the Board of Selectmen's office during normal working hours

WORK IN PROGRESS

Appendix C
Town of Oak Bluffs Personnel Policies and Procedures

The Personnel Policies and Procedures contained herein are provided as a reference but may not include the most recent changes approved. The most current copy of all applicable personnel related documents is available by contacting the Assistant Town Administrator during normal working hours or on the Town of Oak Bluffs website at

https://www.oakbluffsma.gov/243/Personnel-Board
or

https://www.oakbluffsma.gov/158/Personnel-Department

WORK IN PROGRESS

Appendix D

Copy of DLS City & Town Newsletter dated February 2006

Proper public purchases

WORK IN PROGRESS

Appendix E

Detailed Methodology for the determination of

Waste Water Enterprise Fund

Indirect Cost Allocation

WORK IN PROGRESS

Appendix F- MUNIS Access Form

This form is filled out by HR upon the hiring, change of status, resigning, or termination of an employee. The form is reviewed and also executed by Accounting for concurrence and then a copy is forwarded to IT for execution of the request.

Employee Information:	
Name	
Department	
Position	
MUNIS User ID	

Access Authorization:					
Add user		**Change Status**		**Suspend User**	
Effective Date:					
Reason/Notes/Comments (additional details regarding request as needed):					

Access Permissions:			
Staff Level		Dept Head Level	
Management Level		Accounting/IT Level	
Special Permissions required:			
Permission		Justification	
Permission		Justification	
Permission		Justification	

Signatures:			
	Print Name	Signature	Date
HR			
Accounting			

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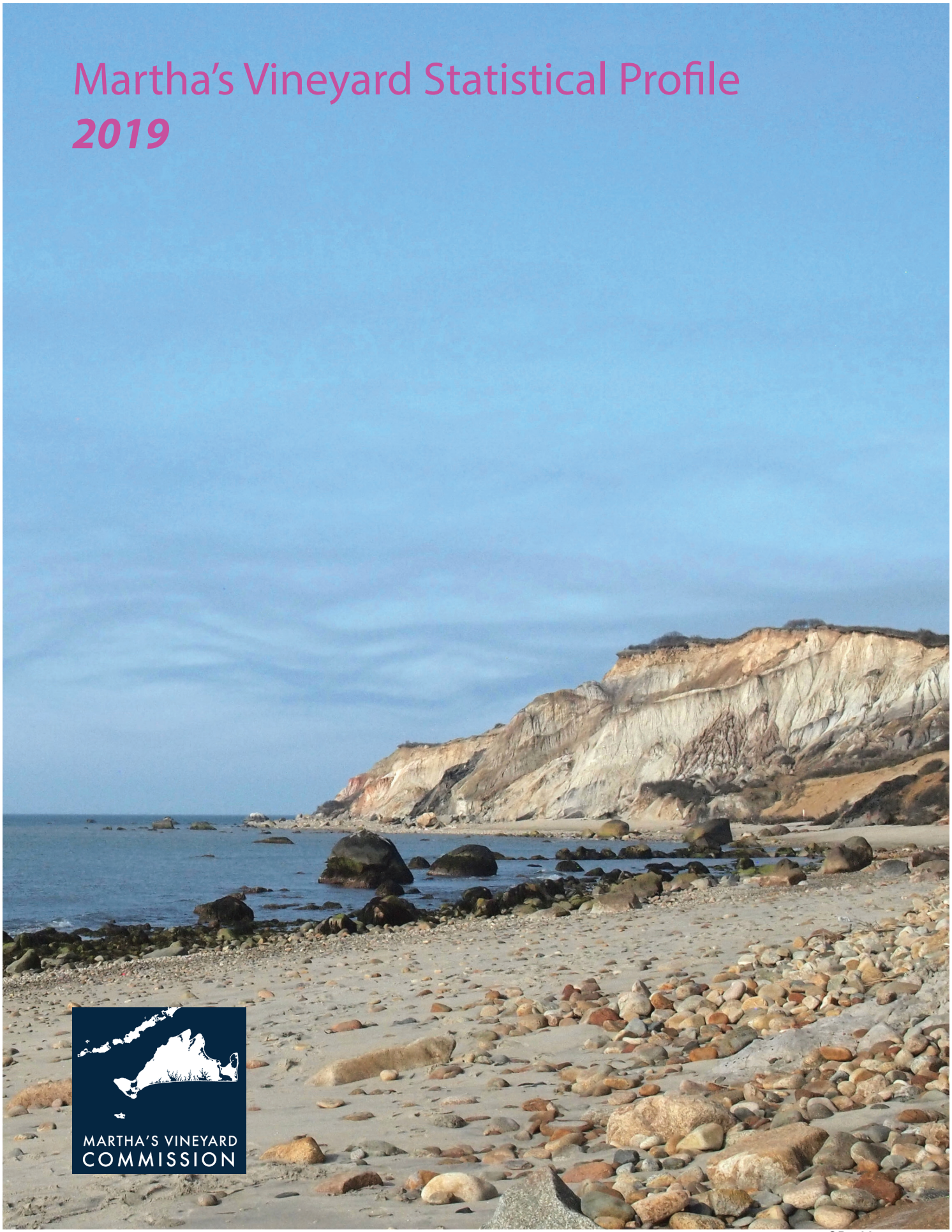
MARTHA'S VINEYARD COMMISSION

MARTHA'S VINEYARD STATISTICAL PROFILE 2019 EXERCEPTS

Martha's Vineyard Statistical Profile
2019



MARTHA'S VINEYARD
COMMISSION

OB-408

Martha's Vineyard Statistical Profile
February 2019

www.mvcommission.org

PO Box 1447, 33 New York Ave, Oak Bluffs, MA 02557

info@mvcommission.org

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Photos by Alex Elvin, except where noted

Above: A cruise ship docks at the Tisbury Wharf in Vineyard Haven
Cover: Gay Head Cliffs in the off-season

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Adult and Community Education of Martha's Vineyard
Barnstable County Department of Human Services
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Emsi
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Island water departments
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Martha's Vineyard Association of Emergency Medical Technicians
Martha's Vineyard Charter School
Martha's Vineyard Community Services
Martha's Vineyard Donor's Collaborative
Martha's Vineyard Hospital
Martha's Vineyard Land Bank
Martha's Vineyard nonprofits
Martha's Vineyard Refuse Disposal and Resource Recovery District
Martha's Vineyard Regional High School
Martha's Vineyard Shellfish Group
Martha's Vineyard Steamship Authority
Massachusetts Bureau of Geographic Information
Massachusetts Clean Energy Center
Massachusetts Division of Local Services
Massachusetts Division of Marine Fisheries
Massachusetts Housing Partnership
Morning Glory Farm
National Oceanic and Atmospheric Administration
Oak Bluffs Highway Department
RE/MAX on Island
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town accountants, administrators, clerks, tax collectors
Tribal Housing Authority
Vineyard Committee on Hunger
Vineyard Transit Authority
Wampanoag Environmental Laboratory
UMass Donahue Institute
US Bureau of Economic Analysis
US Bureau of Labor Statistics
US Census Bureau

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Introduction

A commercial fisherman hauls his final lobster pot of the morning. Kids step off the bus and find their way to homeroom on the first day of school. Another town meeting is called to order and residents argue over the annual budget. Two cars collide at the Five Corners. A summer resident turns out the lights and heads to the ferry in September.

Life in Dukes County never ceases, and neither does the constant record keeping that aims to keep track of it. In logbooks and spreadsheets, on the backs of receipts or called in over the phone, the numbers add up all year, but relatively few people ever see them. This report aims to change that by collecting as many of those numbers as possible in one place and sharing them with the public. It is intended as a resource for towns, residents, businesses, nonprofits and others as they plan for the future, reflect on the past and navigate the present. Front to back, it tells something of a story in numbers, but we also invite you to flip open to any page and begin exploring the data.

As with the morning lobsters and the kids on the bus, statistics seldom stay put, so we plan to update this report every two years, using the latest figures from a variety of sources.

Some highlights in this edition include an Islandwide accounting of nonprofit assets and revenue between 2014 and 2016; and a tally of Community Preservation Act projects since 2001 (along with the annual state matches that have declined considerably over that time). We also present long-term data related to weather and climate that shows increases in rainfall and mean temperatures that exceed the regional trends, and 10-year data sets tracking the value of commercial fish species landed in Dukes County.

This report does not aim to answer all the questions that might arise from the data, but we hope it serves as a starting point for discussion and further planning (and record keeping). We welcome any feedback you may have that will help us improve future editions. Comments may be sent to Lucy Morrison at morrison@mvcommission.org, or the following address:

Martha's Vineyard Commission
PO Box 1447
Oak Bluffs, MA 02557
(508) 693-3453

Methods

All of the numbers in this report were freely obtained and most were publicly available. To help ensure accuracy, we cross-checked information from multiple sources, sought guidance from public officials, statisticians and others, and wherever possible relied on local agencies that collected the data themselves.

What resulted is something of an eclectic portrait of Dukes County, highly detailed in places and more impressionistic in others. The report generally stops short of assigning cause and effect to apparent changes over time, but does point out some key trends, and describes weaknesses and anomalies in the data. In most cases, we apply the same parameters to each Island town (and occasionally to other counties and the state as a whole), for broader context.

Much of the data relies on the American Community Survey (ACS), which is administered by the US Census Bureau and provides annual estimates related to various topics and geographies. Unlike the 10-year Census, which in principle tallies every resident in the United States, the ACS is based on sample populations, so the results typically include a margin of error. The data are more accurate at the state and county levels, and somewhat weaker for smaller towns. But they also provide a consistent measure over time, and among towns and counties, which makes them useful for comparison and as a statistical baseline.

The topics here generally cover the years 2007–2017, with variation according to reporting schedules and the availability of data. The American Community Survey, for example, operates on a roughly two-year delay, with its 5-year estimates for 2017 now available online. In some cases, changes in reporting or classification methods at the local, state or federal levels have led to blips in the data over time, which we make an effort to point out. Altogether, we cite data from 70 different sources, including Island towns and organizations, state and federal agencies and other groups.

Despite its limitations, public data offers a wealth of insight into the workings and diversity of Dukes County, and we believe the selections we present here provide a solid foundation for better understanding our past, present and future.

Squibnocket Pond

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Population and Demographics

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POPULATION AND DEMOGRAPHICS

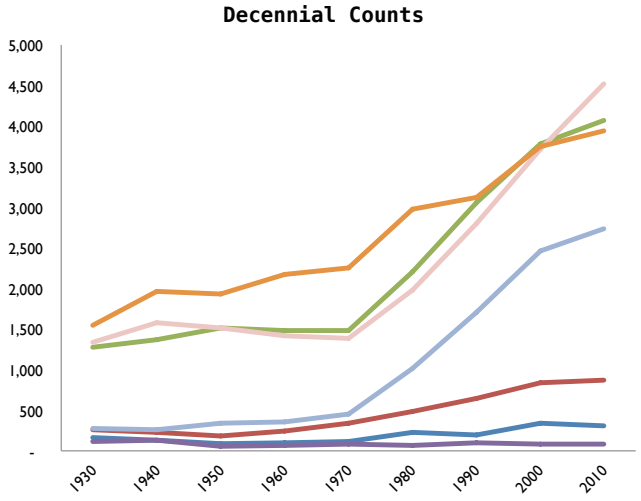
Population counts tend to differ from source to source. Aquinnah's population in 2010, for example, ranges from 311 (Aquinnah Town Report) to 404 (American Community Survey 5-Year Estimates). Here we rely largely on the ACS 5-year estimates, which provide consistency over time, among towns and counties, and among other data sets available through the US Census Bureau website. The historic population counts on this page are considered the most accurate tally of year-round residents.

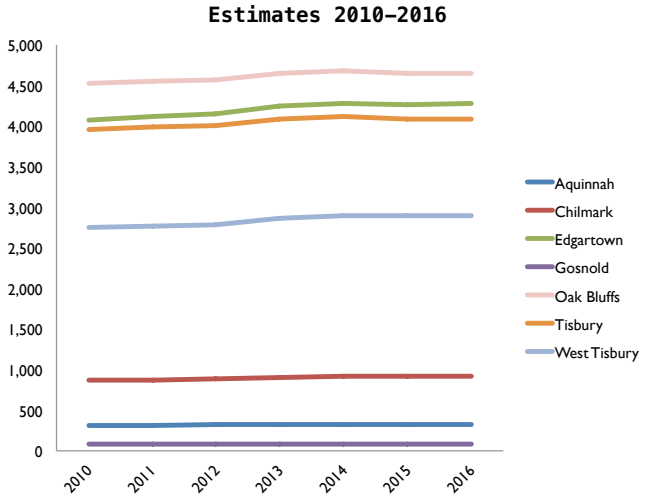
Population estimates: Towns, county, Island, 2010–2016
Source: US Census Bureau, Population Division

	2010	2011	2012	2013	2014	2015	2016	*% change*
Aquinnah	404	466	385	397	363	460	596	*47.5*
Wampanoag-Aquinnah Land Trust	190	237	143	155	99	136	211	*11.1*
Chilmark	1,014	801	855	886	905	1,051	1,216	*19.9*
Edgartown	3,984	4,034	4,086	4,135	4,186	4,217	4,247	*6.6*
Gosnold	198	183	169	135	99	75	53	*-73.2*
Oak Bluffs	4,364	4,449	4,513	4,563	4,599	4,626	4,647	*6.5*
Tisbury	3,886	3,914	3,967	3,995	4,036	4,055	4,072	*4.8*
West Tisbury	2,305	2,506	2,606	2,628	2,727	2,564	2,306	*0*
Dukes County	***16,155***	***16,353***	***16,581***	***16,739***	***16,915***	***17,048***	***17,137***	***6.1***
Martha's Vineyard	***15,957***	***16,170***	***16,412***	***16,604***	***16,816***	***16,973***	***17,084***	***7.1***

Historic population counts: Towns, county, Island, 1930–2010
Source: US Census Bureau, Population Division (Decennial Census Count)

	1930	1940	1950	1960	1970	1980	1990	2000	2010
Aquinnah	161	127	88	103	118	220	201	344	311
Chilmark	252	226	183	238	340	489	650	843	864
Edgartown	1,276	1,370	1,508	1,474	1,481	2,204	3,062	3,779	4,067
Gosnold	120	136	56	66	83	63	98	86	75
Oak Bluffs	1,333	1,584	1,521	1,419	1,385	1,984	2,804	3,713	4,524
Tisbury	1,541	1,966	1,930	2,169	2,257	2,972	3,120	3,755	3,952
West Tisbury	270	260	347	360	453	1,010	1,704	2,467	2,742
Dukes County	***4,953***	***5,669***	***5,633***	***5,829***	***6,117***	***8,942***	***11,639***	***14,987***	***16,535***
Martha's Vineyard	***4,833***	***5,533***	***5,577***	***5,763***	***6,034***	***8,897***	***11,541***	***14,901***	***16,460***





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Peak summer population estimate: Island, 2016
Based on 2010 MVC methodology and American Community Survey 5-Year Estimates

As with year-round population, estimates for peak summer population on the Vineyard vary widely. The Martha's Vineyard Commission began estimating the peak summer population every ten years beginning in 2000. The 2016 estimate here provides a temporary update until the MVC calculates its next official estimate in 2020.

Year-round residents	**17,084**
Guests of year-round residents	**4,272**
Seasonal residents and vacationers	**53,529**
Transients	
Rooms	**2,476**
Airbnb	**612**
Boats	**1,512**
Camping	**432**
Day trippers	**8,314**
Cruises	**1,000**
TOTAL	**89,231**

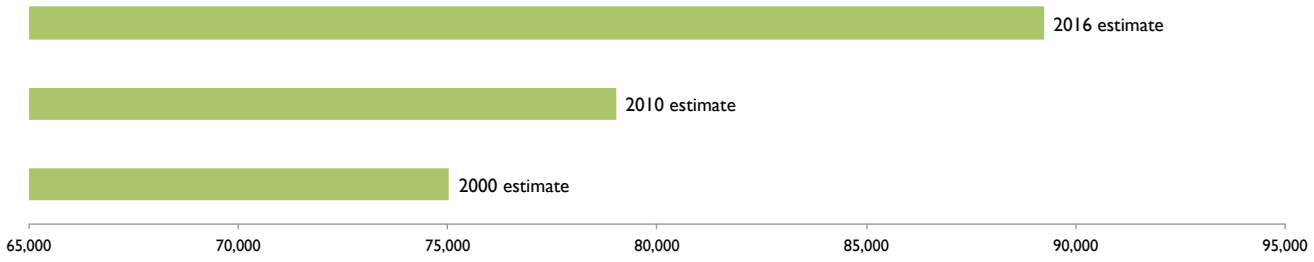
ASSUMPTIONS:

*Year-round residents ..... Total estimate by American Community Survey**
Guests of year-round residents ..... 0.7 per year-round household
Seasonal/vacationers ..... 4.77 people per seasonal housing unit
Transients ..... 2 people per room, 100% occupancy in all lodging
3-4 people per boat, occupancy between 80-100% for 468 boats that can be accommodated
3 people per tent and 80% summer occupancy for 180 campsites in Martha's Vineyard Family Campground
Day trippers ..... 2/3 of peak passenger ferry ridership on summer days

CALCULATIONS:

*Households in 2016 ..... 6,103 x 0.7 = 4,272**
*Seasonal units in 2016 ..... 11,222 x 4.77 = 53,529**
Lodging ..... 1,238 rooms x 2 = 2476 (assuming same total as 2010)
Airbnb arrived in 2013, listed 306 properties in 2017; 306 x 2 = 612
(weneedavaction.com likely has more listings now; not included in estimate)
468 boats (assuming same harbor capacities; using same figure as 2010)
180 campsites; 180 x 0.8 x 3 = 432
Peak SSA ridership in 2016 ..... 390,485 to or from Martha's Vineyard in August / 31 = 12,596
12,596 x 0.66 = 8,314 day trippers

** Does not include Gosnold.*



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Population density by town (year-round residents per square mile): 2010–2017
Source: American Community Survey 5-Year Estimates, MVC (land area)

Oak Bluffs and Tisbury, with their relatively small area, vibrant business districts, dense neighborhoods and proximity to the mainland, top the list of most densely populated towns in the county. Each occupies less than eight percent of the Island's total land area, but accounts for nearly a quarter of the total county population.

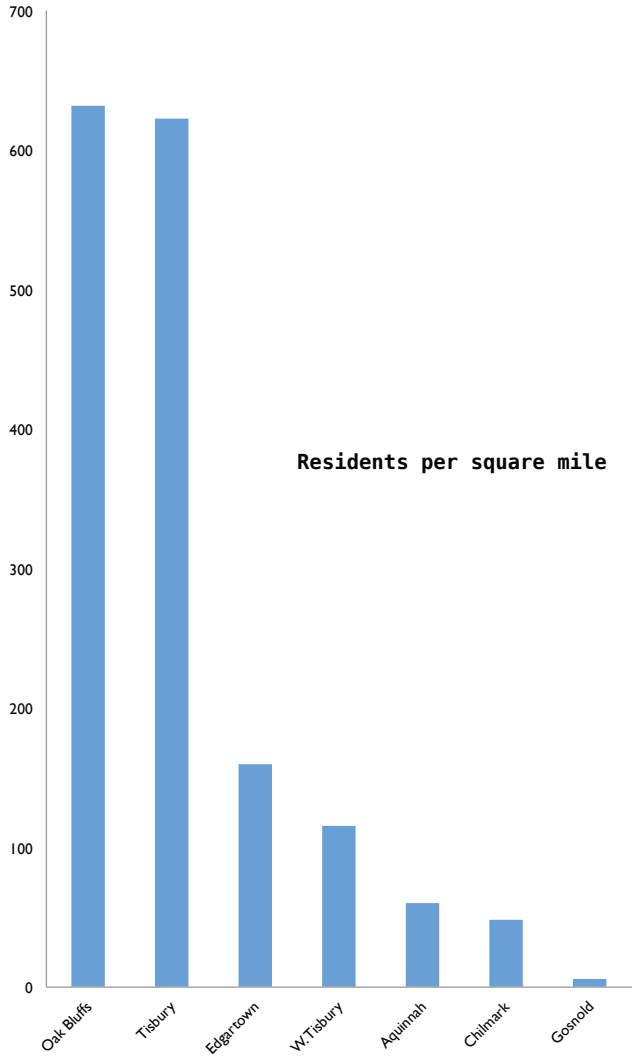
	2010	2011	2012	2013	2014	2015	2016	2017
Aquinnah	57.6	58.3	58.7	60.4	60.7	60.6	60.6	60.6
Chilmark	45.2	45.8	46.3	47.5	47.9	47.9	48	33.9
Edgartown	150.6	152.5	153.9	157.2	158.7	158	224.4	160
Gosnold	5.6	5.6	5.6	5.8	5.8	5.8	5.8	5.7
Oak Bluffs	611.4	614.5	617.3	628.1	631.9	628.9	629.1	632.2
Tisbury	627.3	603.6	607.4	619.2	623	619.8	619.8	622.6
West Tisbury	109.7	110.6	111.4	114.3	115.6	115.6	115.8	115.9
Island	***181.9***	***183.5***	***184.7***	***188.6***	***190.1***	***189.4***	***189.7***	***190.6***
County	***159.3***	***160.7***	***161.8***	***165.2***	***165.8***	***165.9***	***166.1***	***166.9***

Population density: Town comparison, 2017
Source: US Census Bureau, Population Division; MVC (land area)

632.2	Oak Bluffs
622.6	Tisbury
160	Edgartown
115.9	W.Tisbury
60.6	Aquinnah
48	Chilmark
5.7	Gosnold

Population: County comparison, 2017
Source: US Census Bureau, Population Division

11,229	Nantucket County
17,325	Dukes County
70,702	Franklin County
126,313	Berkshire County
161,834	Hampshire County
213,444	Barnstable County
469,818	Hampden County
515,142	Plymouth County
561,483	Bristol County
700,322	Norfolk County
785,205	Essex County
797,939	Suffolk County
826,116	Worcester County
1,602,947	Middlesex County



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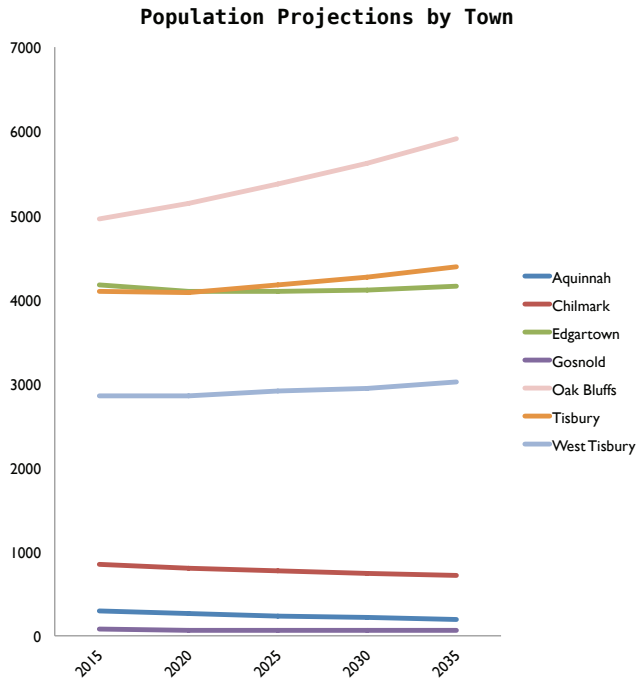
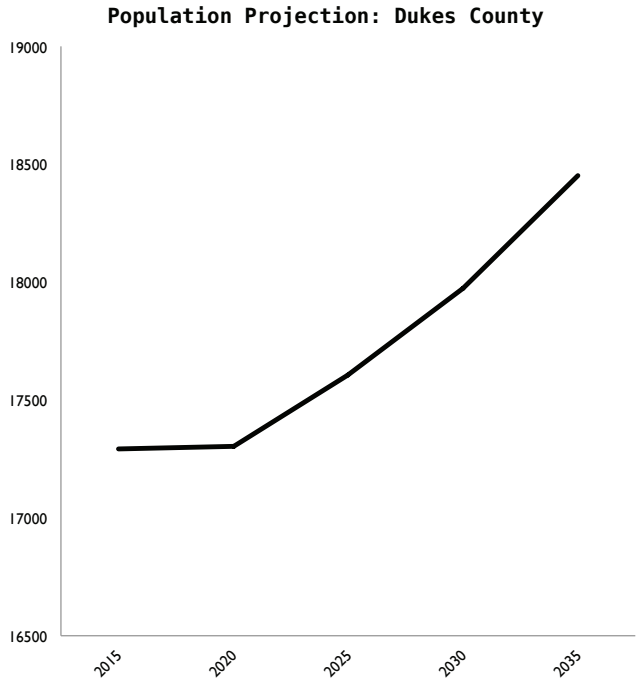
Population projections by town, 2015–2035

Source: UMass Donahue Institute Vintage 2015 Population Projections, March 2015; US Census Bureau Population Division

The UMass Donahue Institute population projections indicate some trends to expect in the coming decades. Note that even while the county population as a whole is expected to increase, Aquinnah and Chilmark can anticipate a downward trend. See pages 9 and 10 for a closer look at how the Island's elder population will likely change by 2035 and 2060.

	Census 2010	Projection 2020	Projection 2025	Projection 2030	Projection 2035
Aquinnah	311	264	233	215	194
Chilmark	866	799	773	745	718
Edgartown	4,067	4,101	4,092	4,111	4,164
Gosnold	75	67	62	72	70
Oak Bluffs	4,527	5,140	5,369	5,625	5,904
Tisbury	3,949	4,081	4,171	4,258	4,385
West Tisbury	2,740	2,853	2,904	2,946	3,018
Dukes County	***16,535***	***17,305***	***17,604***	***17,972***	***18,453***





Births per town, 2007-2017

Source: Town reports and town clerks

	2007	2009	2011	2013	2015	2017
Aquinnah	2	3	4	4	4	1
Chilmark	9	6	5	8	6	6
Edgartown	33	28	30	37	34	46
Oak Bluffs	185	161	148	152	132	152
Tisbury	48	43	33	36	28	37
West Tisbury	20	21	19	16	23	27
Total	297	262	239	253	227	269

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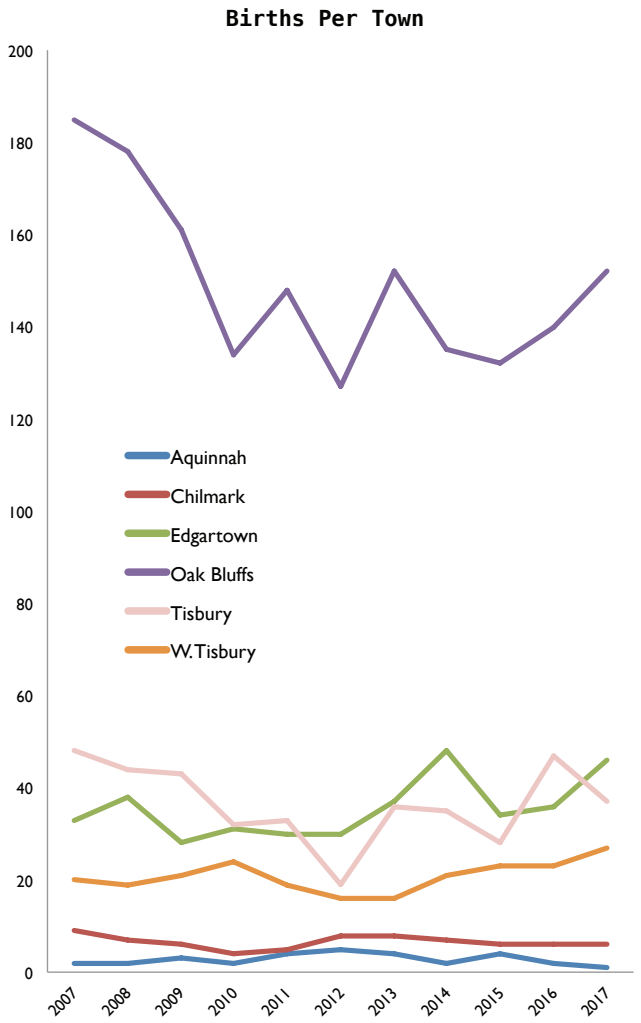
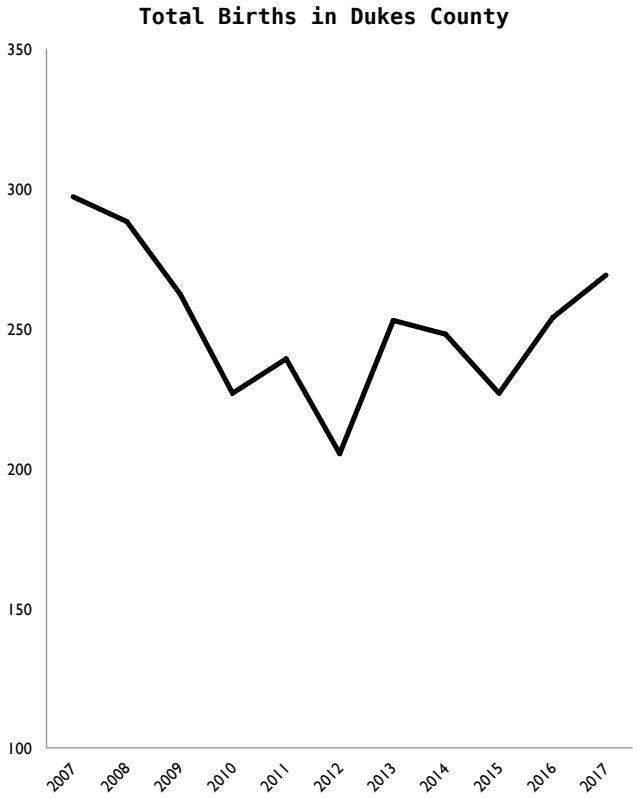
Continued from page 6 . . .

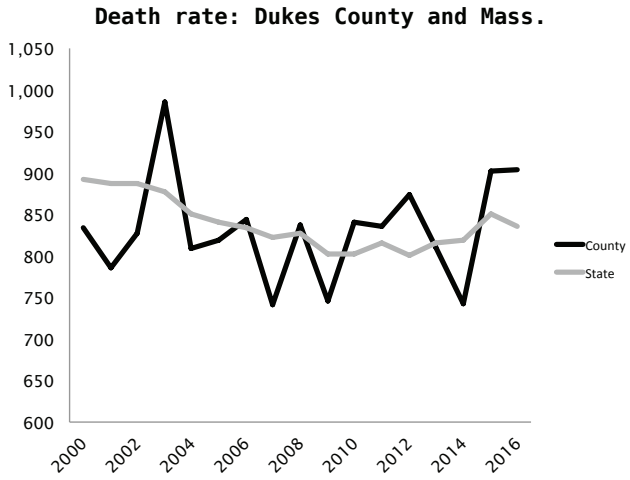
Babies born at the Martha's Vineyard Hospital are automatically registered in Oak Bluffs, which may partly account for the higher number of births per year as recorded in that town. A small number of home births occur on the Island each year.





Crude death rate and deaths per year: County, 2000–2016
Source: Centers for Disease Control and Prevention

Year	Deaths	Rate	Year	Deaths	Rate
2001	120	786.3	2009	122	745.1
2002	128	826.8	2010	139	840.6
2003	154	985.3	2011	140	835
2004	127	808.7	2012	149	874.4
2005	129	819.4	2013	140	811.3
2006	133	843.5	2014	129	743.3
2007	118	741.3	2015	156	901.8
2008	135	836.8	2016	156	904.6



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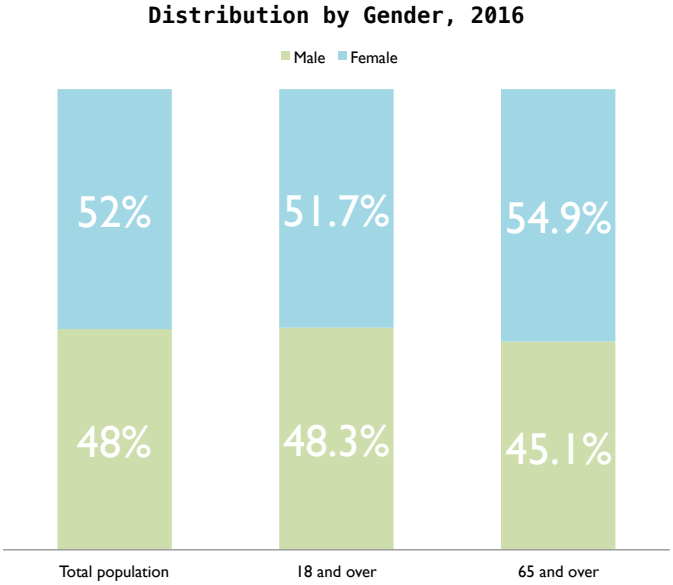
Gender by age group: County, 2010–2016
Source: American Community Survey 5-Year Estimates

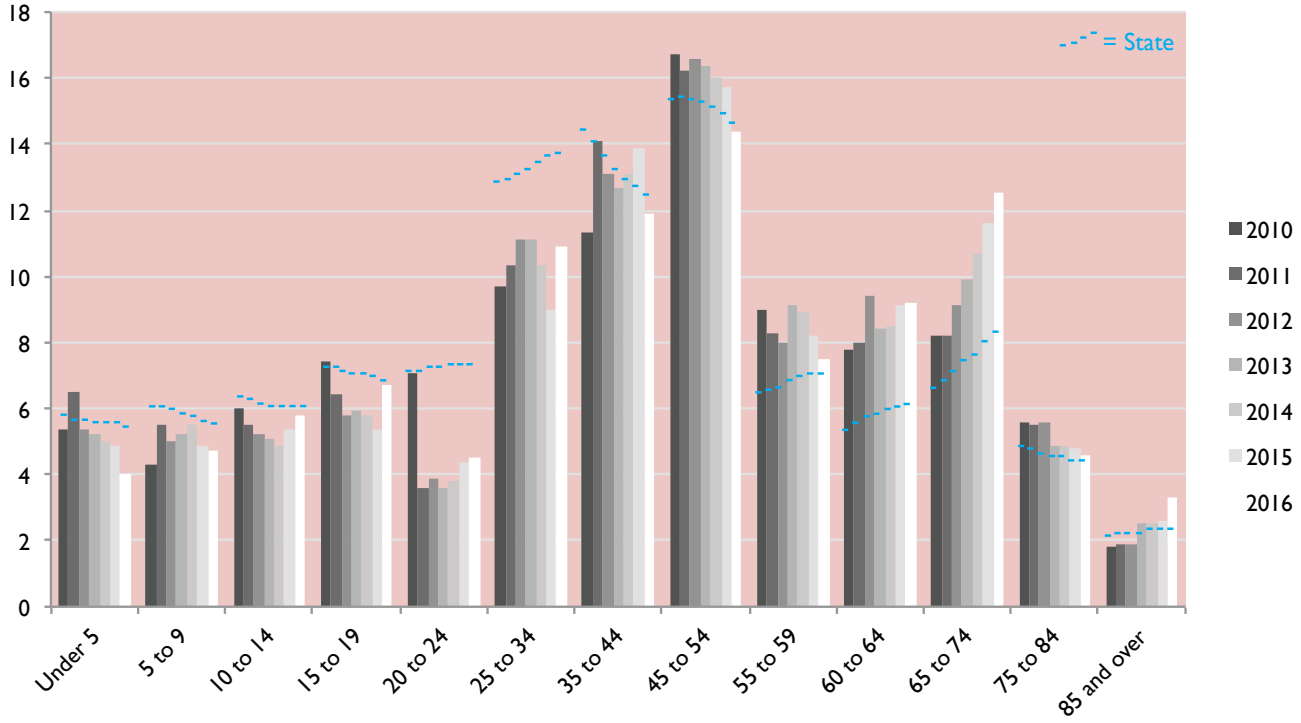
Dukes County maintained about an even balance among males and females from 2010 to 2016, with a slight dip in the number of males in 2016. The dip is likely the result of a growing population over 65, which leans female as a result of higher female longevity.

	2010	2012	2014	2016
Population	16,155	16,581	16,915	17,137
Male	7,982	8,209	8,381	8,231
Female	8,173	8,372	8,534	8,906
18 and over	13,005	13,422	13,726	14,023
Male	6,363	6,594	6,738	6,779
Female	6,642	6,828	6,988	7,244
65 and over	2,508	2,753	3,055	3,497
Male	1,083	6,594	1,382	1,577
Female	6,642	6,828	1,673	1,920



Population by age group (percent of total): County, 2010–2016
Source: American Community Survey 5-Year Estimates

In 2016, the median age in Dukes County (46.5) was seven years higher than in the state (39.4), according the American Community Survey. The difference reflects the county's larger elder population, but also its smaller number of residents ages 0–34, and especially ages 20–34. People ages 65–74 (including the upper third or so of the Baby Boomer generation) is the fastest growing age group in both the state and the county.



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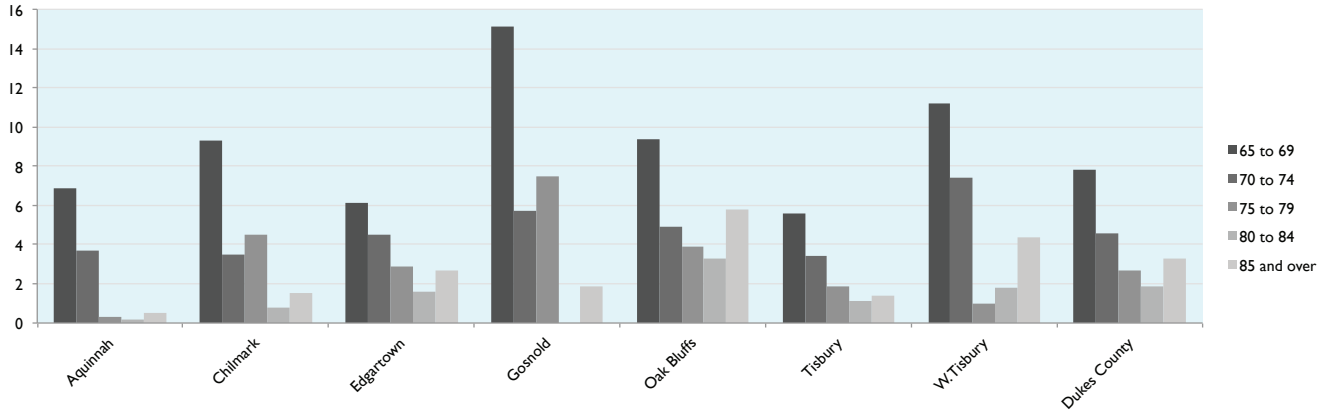
Elder age distribution by town (percent of population), 2016
Source: American Community Survey 5-Year Estimates

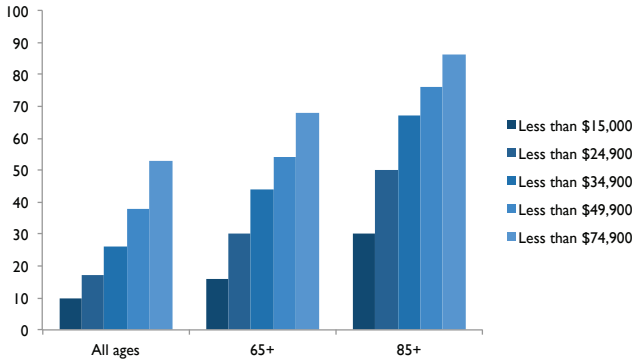
In keeping with the overall pattern in Dukes County, every town in 2016 had a higher percentage of people ages 65–74. Oak Bluffs and West Tisbury by comparison had a higher percentage of people in the upper range (85 and over), while Edgartown and Tisbury generally followed the countywide pattern. The higher percentage of people over 80 living down-Island and in West Tisbury may reflect the broader range of elder services in those towns.

	Aquinnah	Chilmark	Edgartown	Gosnold	Oak Bluffs	Tisbury	W.Tisbury	*Dukes County*
65 to 69	6.9	9.3	6.1	15.1	9.4	5.6	11.2	*7.8*
70 to 74	3.7	3.5	4.5	5.7	4.9	3.4	7.4	*4.6*
75 to 79	0.3	4.5	2.9	7.5	3.9	1.9	1	*2.7*
80 to 84	0.2	0.8	1.6	0	3.3	1.1	1.8	*1.9*
85 and over	0.5	1.5	2.7	1.9	5.8	1.4	4.4	*3.3*



Elder income by age group (percent): County, 2015
Source: Nielson, 2015

Income	All ages	65+	85+
Less than $15,000	10	16	30
Less than $24,900	17	30	50
Less than $34,900	26	44	67
Less than $49,900	38	54	76
Less than $74,900	53	68	86



Elder population projections: County, 2010–2060
Source: UMass Donahue Institute

The county will see a significant rise in its elder population over the coming decades—including in Chilmark and Aquinnah, whose overall populations are projected to decline. The county's population over 85 is expected to triple by 2060, with the steepest rise between 2030 and 2050 as Baby Boomers enter the fold. A similar increase is forecast for the population over 65, although at a slower rate.

	2010	2020	2030	2040	2050	2060
65 and over	2,699	4,773	6,308	6,909	7,258	7,980
Percent change	25	77	32	10	5	10
85 and over	391	451	607	959	1,221	1,236
Percent change	64	15	35	58	27	1

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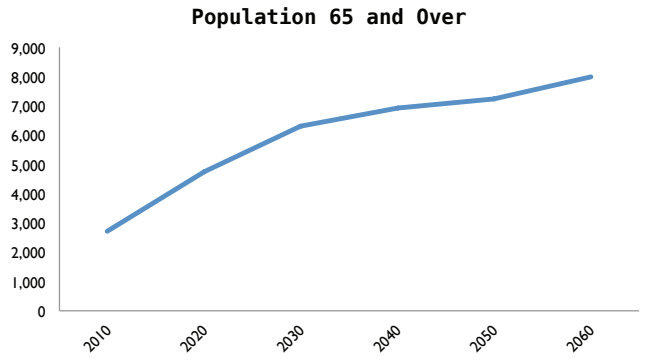
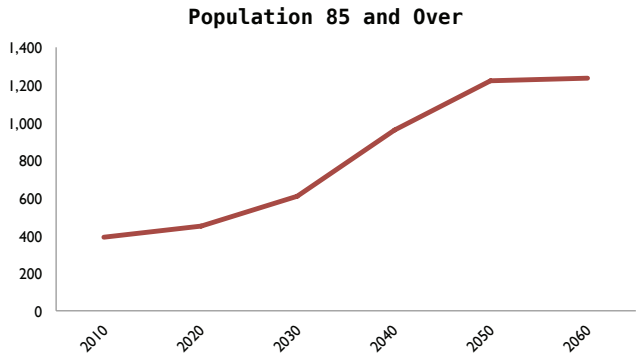
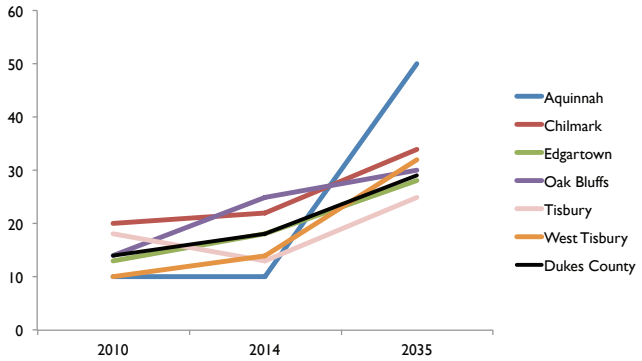




Percent of population 65 and older: 2035 projection by town
Source: US Census 2010; 2010–2014 American Community Survey 5-Year Estimates

	2014	2035
Aquinnah	10	50
Chilmark	22	34
Edgartown	18	28
Oak Bluffs	25	30
Tisbury	13	25
W. Tisbury	14	32
County	***18***	***29***



Racial and ethnic diversity (percent of total population): County, 2010–2016
Source: American Community Survey 5-Year Estimates

The U.S. Census Bureau defines race as "a person's self-identification with one or more social groups." (Hispanics and Latinos may identify as any race in the Census.) The year-round population in Dukes County appears less diverse than in the state, but also shows regional variation—from Gosnold, where 100 percent of residents are white; to Aquinnah where 40 percent identify as American Indian; and Tisbury, where 7.4 percent identify as African American. (Both latter cases exceed the state average.)

Blue = race alone or in combination with one or more other races

	2010	2011	2012	2013	2014	2015	2016
Total Population	16,155	16,353	16,581	16,739	16,915	17,048	17,137
White	87.6 (88.7)	89.6 (92.4)	91.6 (92.5)	92.2 (93.3)	94.4 (95.7)	92.6 (93.9)	88.1 (92.3)
Black or African-American	3.5 (4.1)	4.2 (4.6)	4 (4.7)	3 (3.8)	1.8 (2.7)	3.3 (4.2)	3.7 (7.7)
American Indian and Alaska Native	1.8 (3)	1.6 (3.7)	1.1 (1.4)	1.1 (1.4)	0.7 (1.1)	0.8 (1.4)	0.3 (2.7)
Asian	0.3 (0.6)	0.7 (1.3)	0.8 (1.1)	1.3 (1.6)	0.9 (1.2)	0.8 (1.1)	0 (1)
Native Hawaiian and other Pacific Islander	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0.9)
Another race	5.2 (5.3)	1 (1)	1.5 (1.5)	1.2 (1.2)	0.8 (0.8)	1 (1)	1.6 (1.6)
Two or more races	1.6	2.9	1.1	1.2	1.4	1.5	4.8
Hispanic or Latino (of any race)	0.6	0.4	0.5	0.5	0.4	0.8	1.7

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Racial and ethnic diversity by town (percent of total population): County, 2016
Source: American Community Survey 5-Year Estimates

	Aquinnah	Chilmark	Edg.	Gosnold	O.B.	Tisbury	W.Tis.	*County*	*State*
White	40.1	90.4	90.2	100	88	86.9	97.2	*88.1*	*79.3*
Black or African-American	0.5	2.9	2.4	0	3.3	7.4	1.6	*3.7*	*7.3*
American Indian and Alaska Native	39.9	0	0	0	0.7	0	0	*1.6*	*0.2*
Asian	0.8	0.2	0.3	0	0	0	0.5	*0.3*	*6.1*
Native Hawaiian, other Pacific Islander	0	0	0	0	0	0	0	*0*	*0*
Another race	2	0	1.4	0	3	1.2	0.3	*1.6*	*4.1*
Two or more races	16.6	6.6	5.7	0	4.9	3.9	0.4	*4.8*	*3*
Hispanic or Latino (of any race)	0	4.4	2.2	0	2.2	0.3	1.1	*1.7*	*10.9*

Citizenship status: County, 2010–2016
Source: American Community Survey 5-Year Estimates

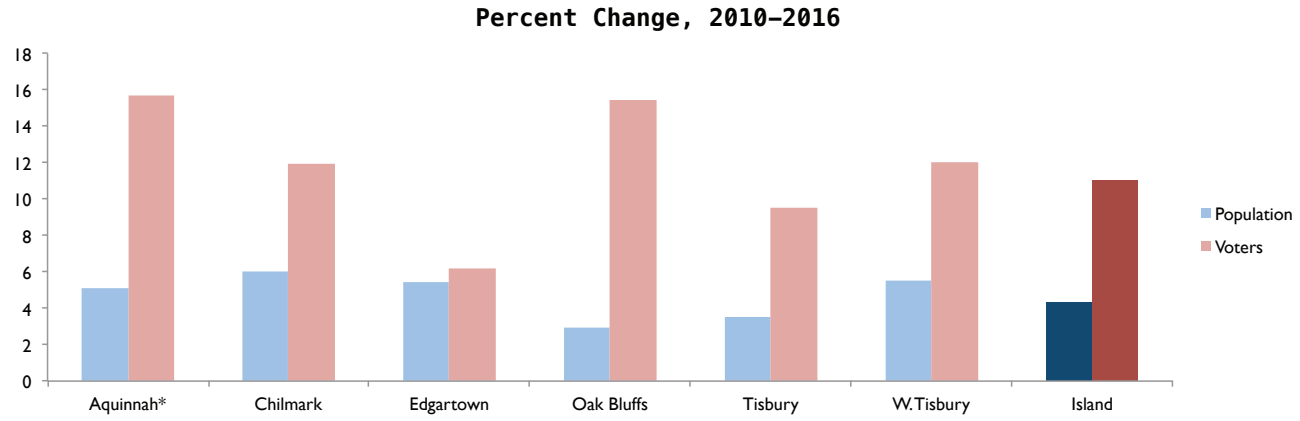
In terms of nativity, Dukes County tracks more closely to the state average, although foreign-born residents in the county are five times more likely to be naturalized U.S. citizens.

	2010	2011	2012	2013	2014	2015	2016
Total population 5 years and over	15,285	15,288	15,692	15,866	16,062	16,207	16,449
Native	88.6	92	96.8	91.8	92.2	89.8	90.3
Foreign-born	11.4	8	8.9	8.2	7.8	10.2	9.7
Naturalized U.S. citizen	4.2	5	5.3	4.6	4	4.7	4.7
Not a U.S. citizen	7.2	3	3.6	3.6	3.8	5.5	5

Registered voters per town: Island, 2007-2017
Source: Town reports, town clerks

A large increase in the number of registered voters in every Island town suggests a growing degree of political participation since 2010. The Island electorate grew at nearly three times the rate of the populace between 2010 and 2016.

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Aquinnah	UA	UA	UA	UA	UA	UA	UA	281	297	325	344
Chilmark	828	858	866	874	869	908	910	920	925	978	998
Edgartown	UA	UA	3,094	3,128	3,107	3,162	3,194	3,290	3,128	3,321	3,597
Oak Bluffs	2,949	3,019	3,195	3,319	3,359	3,245	3,531	3,672	3,679	3,831	3,767
Tisbury	2,906	2,962	3,067	3,182	3,183	3,385	3,291	3,333	3,363	3,485	3,508
West Tisbury	2,087	2,296	2,224	2,325	2,325	2,404	2,506	2,510	2,499	2,605	2,553



*Aquinnah's percent change in voters is for 2014-2016.

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Geographic mobility by town (percent of population that lived in same house a year ago), 2010–2016
Source: American Community Survey 5-Year Estimates

Dukes County residents appear well rooted, with about 92 percent in 2016 living in the same house as they did the previous year, exceeding the state average by 5.5 percent. The low mobility is likely influenced by the Island's limited rental housing.

	2010	2011	2012	2013	2014	2015	2016
Aquinnah	94.1	94.4	96.1	97.5	99.2	98.7	96.6
Chilmark	89.9	86.9	88.8	93.3	92.8	96.1	96.5
Edgartown	94.4	90.4	92.6	91.2	96.2	95.8	95.2
Gosnold	97	91.3	93.5	94.1	91.9	89.3	100
Oak Bluffs	92.4	96.6	96.6	97.3	95.6	95.7	92.4
Tisbury	92.2	92.4	89.7	91.1	90.7	89	88.6
W. Tisbury	93.7	91.2	91.9	88.2	88.2	86.2	88.7
Dukes County	*93*	*92.6*	*92.8*	*92.6*	*93.3*	*92.8*	*92.2*
Massachusetts	*86.1*	*86.5*	*86.7*	*86.7*	*86.8*	*87.1*	*87.1*

Crowds gather for the 347th Tisbury Street Fair in 2018
Ray Ewing/Vineyard Gazette

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ECONOMY

Dukes County has a strongly seasonal economy, although each industry and town responds somewhat differently to the cycles. Unemployment typically declines in the spring, dropping further in summer, then climbing again in the fall when summer visitors depart. The number of annual jobs has drifted upward since 2010, following a plateau in the wake of the 2008 Recession, but Dukes County still has the second-highest unemployment rate in the state. At the same time, average unemployment in the county has declined significantly in all four seasons, indicating an increasingly year-round economy.

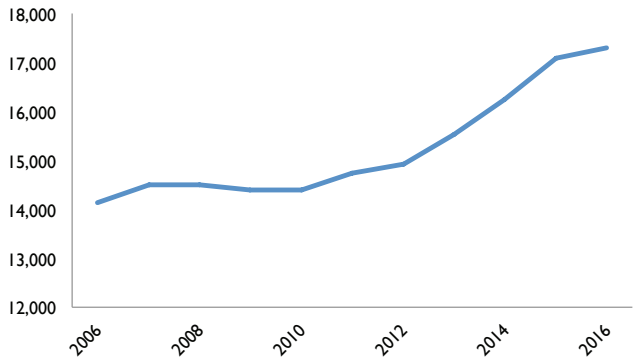
Economic overview, including cost of living and gross regional product: County, 2017
Source: Emsi

Population	17,378
Working-age population*	14,753
Labor force*	8,560
Cost of living index	133.3
GRP	$1,248,520,113.46
Imports	$1,509,965,559.30
Exports	$1,238,090,199.17

* Annualized data by Emsi.

Total full- and part-time employment (number of jobs): County, 2006–2016
Source: Bureau of Economic Analysis

2006	14,136
2008	14,507
2010	14,386
2012	14,927
2014	16,251
2016	17,291



Labor force, employed, unemployed, unemployment rate: County, 2017 (monthly)
Source: Massachusetts Department of Unemployment Assistance

Period	Labor force	Employed	Unemployed	Unemployment rate
December (2016)	8,302	7,885	417	5.0
January	8,091	7,417	674	8.3
February	8,007	7,293	714	8.9
March	8,096	7,451	645	8.0
April	8,427	7,905	522	6.2
May	9,093	8,635	458	5.0
June	10,923	10,512	411	3.8
July	12,146	11,784	362	3.0
August	12,043	11,727	316	2.6
September	10,176	9,865	311	3.1
October	9,015	8,688	327	3.6
November	8,664	8,199	465	5.4
December	8,560	8,052	508	5.9
January (2018)	8,265	7,542	723	8.7

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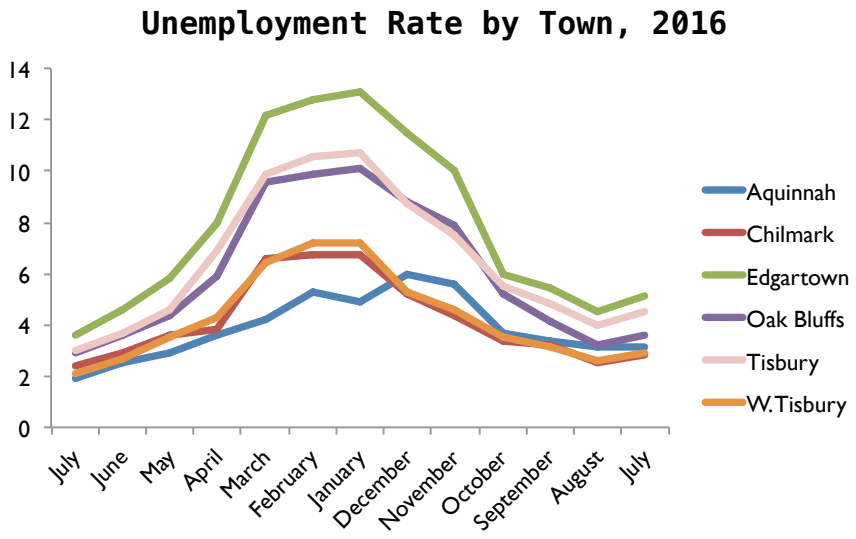
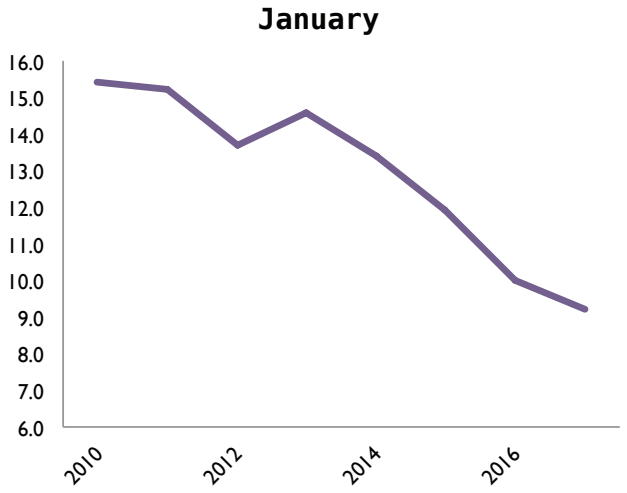
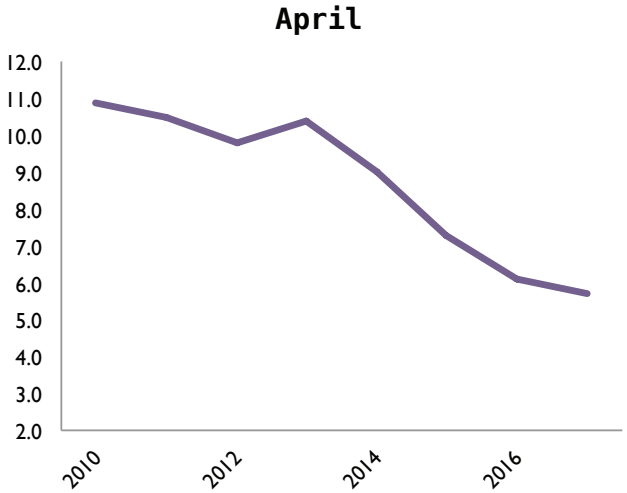
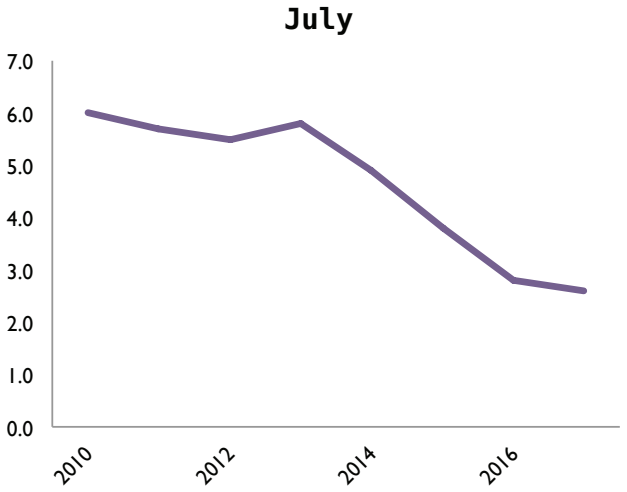


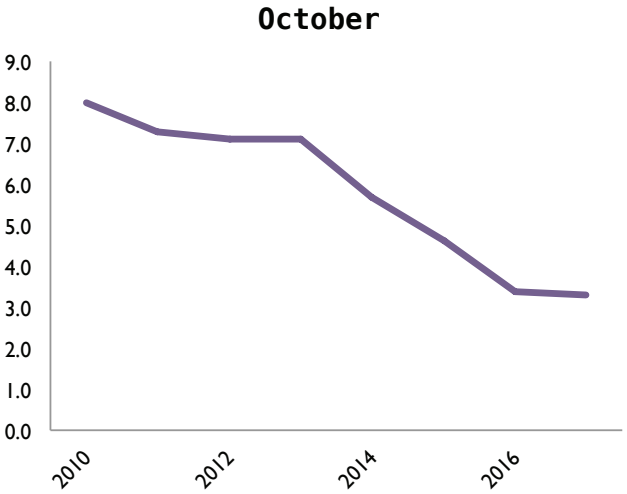
Seasonal unemployment rate: County, 2010–2017
Source: Bureau of Labor Statistics

	Jan.	April	July	Oct.
2010	15.4	10.9	6.0	8.0
2011	15.2	10.5	5.7	7.3
2012	13.7	9.8	5.5	7.1
2013	14.6	10.4	5.8	7.1
2014	13.4	9.0	4.9	5.7
2015	11.9	7.3	3.8	4.6
2016	10.0	6.1	2.8	3.4
2017	9.2	5.7	2.6	3.3









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Unemployment rate: County comparison and ranking, 2010–2018
Source: Bureau of Labor Statistics

	2011	2013	2015	2017
Barnstable County	9.1	8.4	6.1	4.7
Berkshire County	7.8	7.4	5.4	4.3
Bristol County	9.4	8.7	6.1	4.7
Dukes County	9.4	9.1	6.5	4.9
Essex County	7.6	7	5	3.8
Franklin County	6.5	6.2	4.4	3.3
Hampden County	9.3	8.7	6.4	5
Hampshire County	6.2	6.1	4.5	3.4
Middlesex County	5.9	5.5	3.9	3
Nantucket County	8.6	7.3	5.4	4.4
Norfolk County	6.3	5.8	4.2	3.3
Plymouth County	7.8	7	5.1	3.9
Suffolk County	6.6	6.2	4.4	3.4
Worcester County	7.7	7.2	5.1	3.9

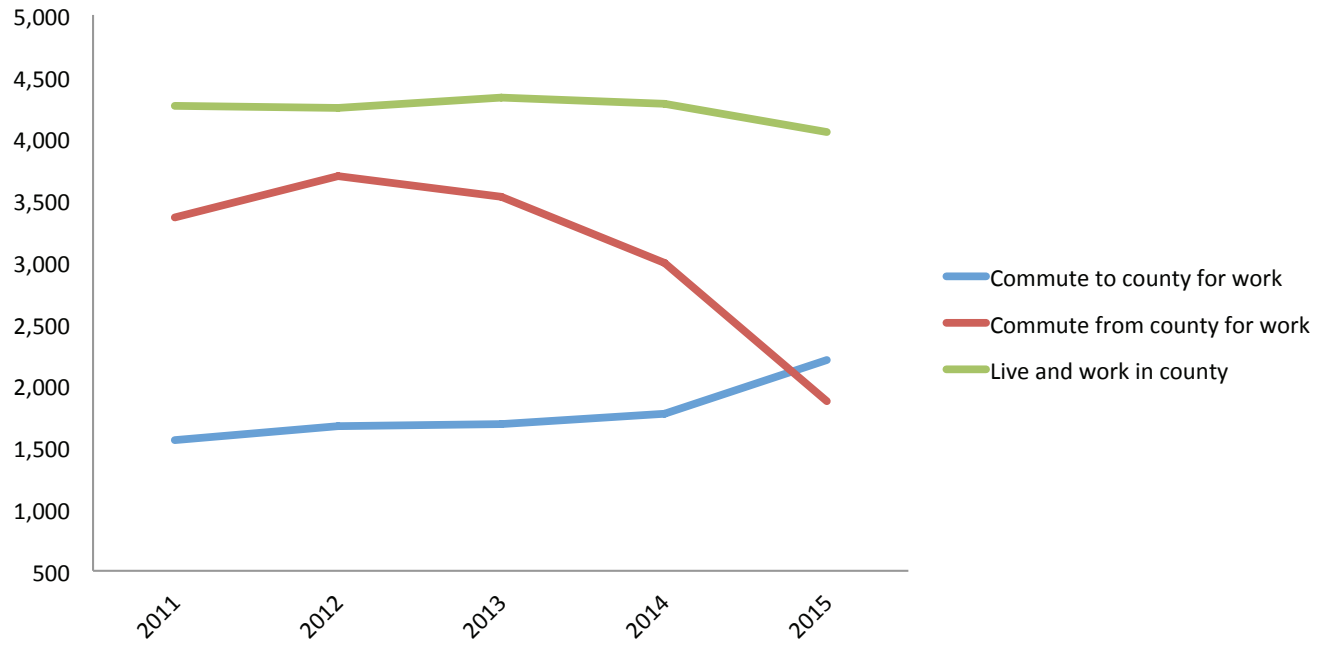
2018

5	Hampden County
4.9	Dukes County
4.7	Barnstable County
4.7	Bristol County
4.4	Nantucket County
4.3	Berkshire County
3.9	Plymouth County
3.9	Worcester County
3.8	Essex County
3.4	Hampshire County
3.4	Suffolk County
3.3	Franklin County
3.3	Norfolk County
3	Middlesex County

Inflow and outflow of workers: County, 2011–2015
Source: OneTheMap (US Census Bureau, Center for Economic Studies)

According to OnTheMap, an online service maintained by the US Census Bureau, the number of workers commuting to Dukes County from elsewhere finally surpassed the number commuting from Dukes County in 2015.

The data for 2011–2015 show a 44-percent decline in the number of workers commuting from Dukes County, and a 41-percent increase in the number commuting to Dukes County for work. This may suggest a greater availability of jobs on the Vineyard, a growing desirability to work on the Vineyard, or other factors. At the same time, the number of people who simultaneously worked and lived in Dukes County declined by about five percent.



Median household and family income and benefits by town, 2010–2016

Source: American Community Survey 5-Year Estimates

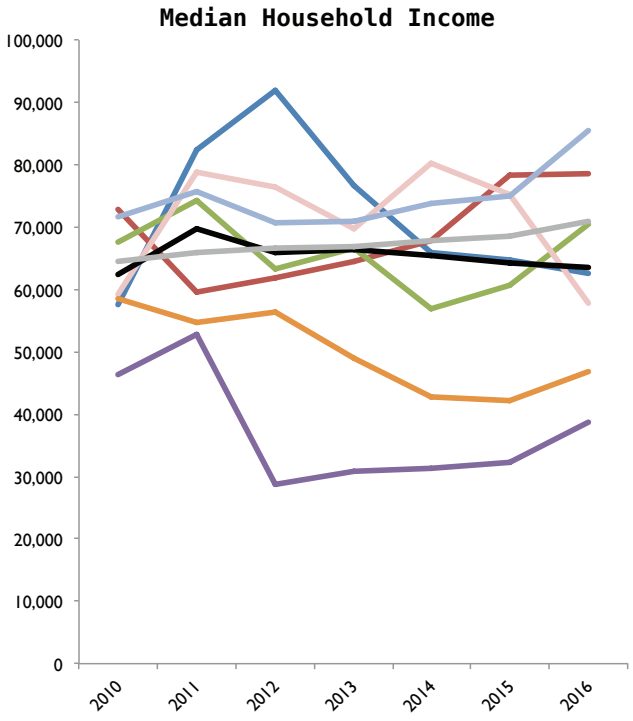
In the U.S. Census, family income measures the income of all family members over the age of 15 living in the same residence, while household income applies to all family and non-family members living together. The median of those figures is the middle value, with half the incomes above and half below. Median incomes in Dukes County have been somewhat lower than in the state, although median family income (and per capita income) since 2015 have edged slightly ahead. However, it should also be noted that the margins of error may account at least partly for the variations seen here in median income over time.

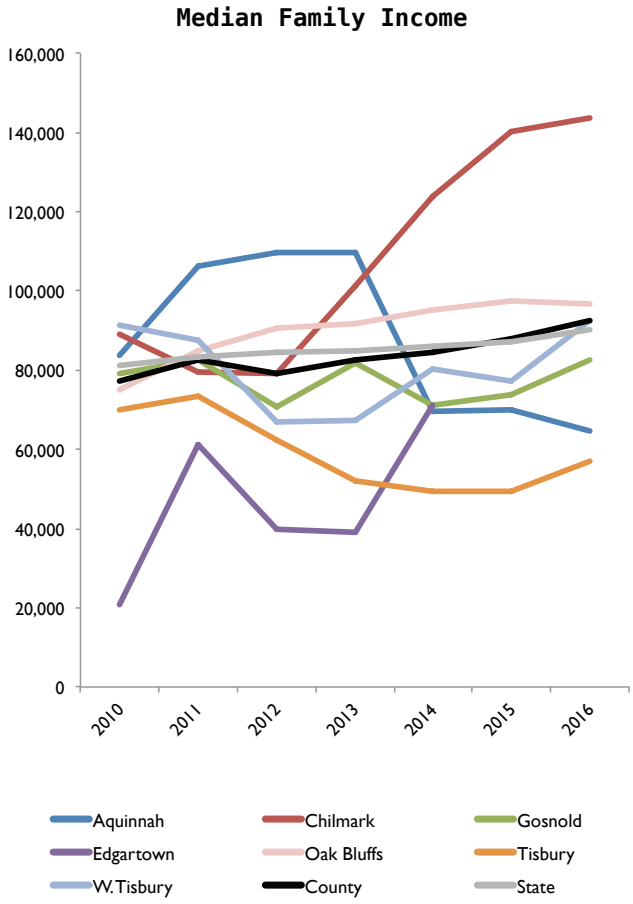
	2010	2012	2014	2016
Aquinnah	$57,500	$91,875	$65,833	$62,500
	$83,750	$109,688	$69,750	$64,609
Chilmark	$72,917	$61,818	$67,813	$78,542
	$88,958	$79,107	$123,750	$143,571
Edgartown	$67,625	$63,378	$56,911	$70,556
	$79,219	$70,563	$70,938	$82,422
Gosnold	$46,250	$28,750	$31,406	$38,750
	$20,781	$39,750	$71,250	UA
Oak Bluffs	$59,156	$76,389	$80,225	$57,773
	$75,025	$90,489	$95,254	$96,714
Tisbury	$58,551	$56,477	$42,727	$46,816
	$69,936	$62,500	$49,453	$56,954
West Tisbury	$71,667	$70,646	$73,843	$85,469
	$91,389	$66,908	$80,417	$92,522
County	*$62,407*	*$65,896*	*$65,518*	*$63,534*
	$77,231	*$79,195*	*$84,315*	*$92,514*
State	*$64,509*	*$66,658*	*$67,846*	*$70,954*
	$81,165	*$84,380*	*$86,132*	*$90,180*

Median household income: ranking by town, 2010, 2016

Source: American Community Survey 5-Year Estimates

2010		2016	
$72,917	Chilmark	$85,469	W. Tisbury
$71,667	W. Tisbury	$78,542	Chilmark
$67,625	Edgartown	$70,556	Edgartown
$59,156	Oak Bluffs	$62,500	Aquinnah
$58,551	Tisbury	$57,773	Oak Bluffs
$57,500	Aquinnah	$46,816	Tisbury
$46,250	Gosnold	$38,750	Gosnold





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Income per capita (towns), 2010–2016
Source: American Community Survey 5-year estimates

	2010	2012	2014	2016
Aquinnah	$31,233	$39,154	$33,399	$31,128
Chilmark	$49,133	$52,839	$44,681	$48,087
Gosnold	$30,349	$26,151	$31,071	$64,762
Edgartown	$37,147	$35,455	$38,713	$45,627
Oak Bluffs	$28,417	$30,099	$31,955	$36,789
Tisbury	$29,693	$30,430	$31,020	$34,833
West Tisbury	$36,254	$31,906	$29,642	$43,073
County	*$33,390*	*$33,125*	*$33,738*	*$40,051*
State	*$33,966*	*$35,485*	*$36,441*	*$38,069*

Earnings: While income may come from many sources, including Social Security, child support and public assistance, earnings typically refer to wages and salary.

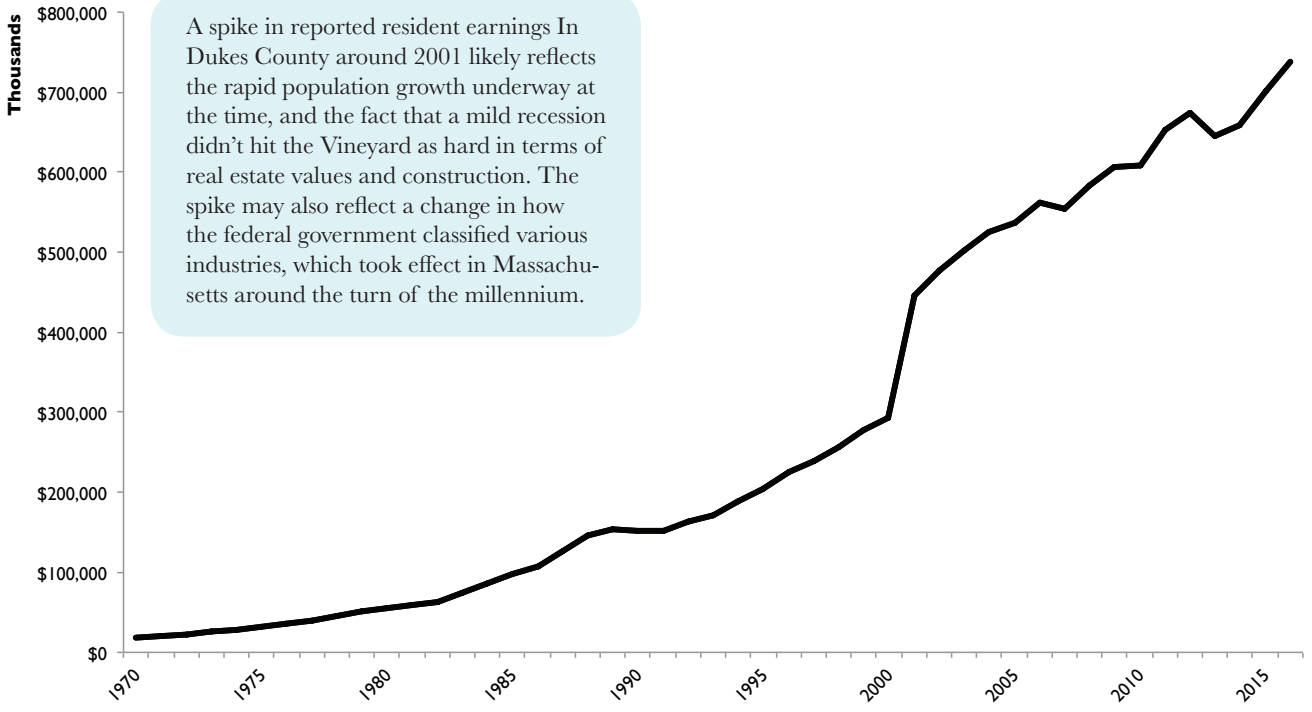
Income inequality (Gini index) by town, 2010–2016
Source: American Community Survey 5-Year Estimates

The Gini index, named for the statistician Corrado Gini, is a measure of income inequality. The values range from 0 to 1, where 0 equals perfect equality (everyone has the same income) and 1 equals perfect inequality (all the income goes to a single person or group). In 2016, all towns in Dukes County except Oak Bluffs and West Tisbury exceeded the state and national index values.

	2010	2012	2014	2016
Aquinnah	0.48	0.44	0.45	0.52
Chilmark	0.58	0.63	0.56	0.59
Edgartown	0.47	0.5	0.55	0.59
Gosnold	0.4	0.39	0.42	0.55
Oak Bluffs	0.44	0.38	0.39	0.46
Tisbury	0.43	0.47	0.49	0.53
West Tisbury	0.41	0.34	0.31	0.41
Dukes County	*0.46*	*0.46*	*0.47*	*0.52*
Massachusetts	*0.47*	*0.47*	*0.48*	*0.48*
United States	*0.47*	*0.47*	*0.48*	*0.48*

Net resident earnings: County, 1970–2016
Source: Bureau of Economic Analysis

A spike in reported resident earnings In Dukes County around 2001 likely reflects the rapid population growth underway at the time, and the fact that a mild recession didn't hit the Vineyard as hard in terms of real estate values and construction. The spike may also reflect a change in how the federal government classified various industries, which took effect in Massachusetts around the turn of the millennium.



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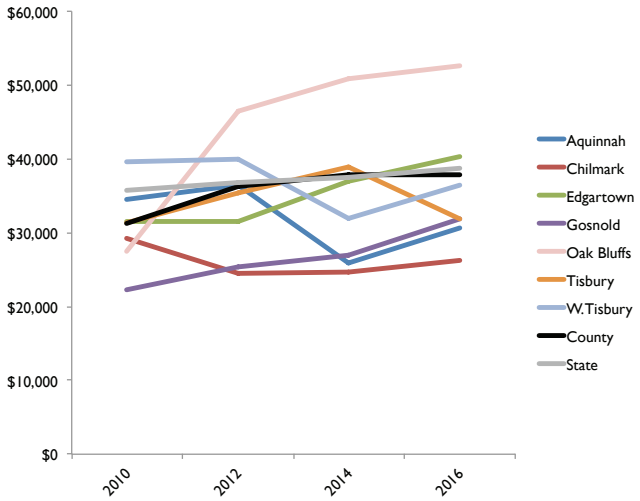
Median earnings in last 12 months by town, 2010–2016*
Source: American Community Survey 5-year estimates

	2010	2012	2014	2016
Aquinnah	$34,567	$36,438	$25,875	$30,722
Chilmark	$29,300	$24,444	$24,625	$26,167
Edgartown	$31,466	$31,509	$36,889	$40,252
Gosnold	$22,273	$25,395	$26,875	$31,857
Oak Bluffs	$27,436	$46,489	$50,777	$52,554
Tisbury	$31,315	$35,373	$38,942	$31,807
W.Tisbury	$39,570	$39,886	$31,939	$36,526
County	***$31,262***	***$36,253***	***$37,857***	***$37,827***
State	***$35,703***	***$36,793***	***$37,436***	***$38,792***

* Population 16 and over with earnings



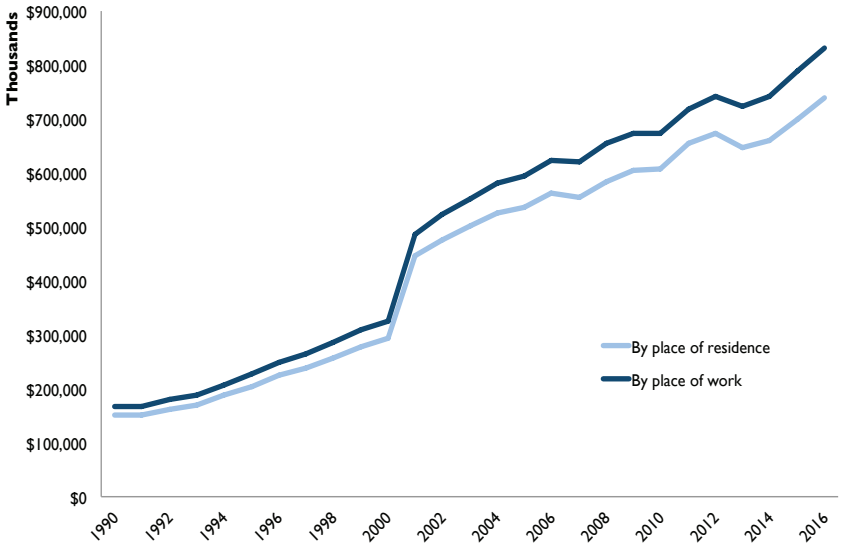
Median earnings by gender: County, 2016
Source: American Community Survey 5-Year Estimates

Earnings often reveal major differences according to gender. As a whole, the difference in Dukes County was less than nationwide, with women earning about 83 cents for every dollar earned by a man in 2016. However, women with a high school, bachelor's or graduate degree still earned about 25 percent less than their male counterparts.

	Men	Women	Difference	Difference in state
Population 25 and over with earnings	$44,500	$36,908	-17%	-26%
Less than high school graduate	$30,917	$40,951	32%	-32%
High school graduate (includes equivalency)	$41,310	$27,775	-33%	-32%
Some college or associate's degree	$41,840	$38,494	-8%	-30%
Bachelor's degree	$44,844	$36,087	-20%	-31%
Graduate of professional degree	$77,759	$57,545	-26%	-31%

Net earnings by place of residence: County, 1990–2016
Source: Bureau of Economic Analysis

Among workers commuting either to or from Dukes County for their jobs, those commuting from elsewhere account for more earnings, leading to a net outflow of earnings among commuters. The difference between the inflow and outflow is called the adjustment for residence, which the Bureau of Economic Analysis uses to calculate net earnings by place of residence. (The calculation subtracts contributions for government insurance.) In Dukes County, the outflow of earnings has outpaced the inflow since the 1990s. This trend corresponds to the inflow and outflow of workers on page 22.



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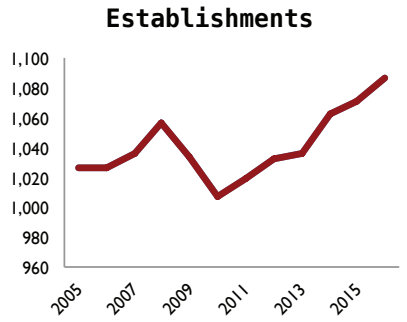
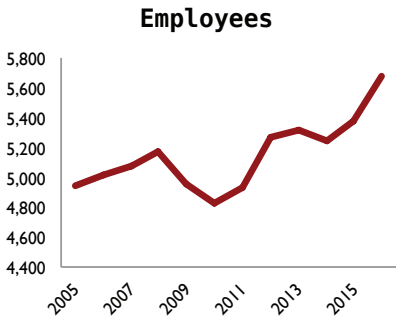
Industries and establishments: The 2008 Recession took a toll on industries, establishments and payroll in Dukes County, but all three measures have grown considerably since 2010. Total wages, as measured by the state Executive Office of Labor and Workforce Development, dipped somewhat less than average monthly employment, which may indicate that it was largely lower-paying work that declined during the recession. At the same time, the American Community Survey, which measures employment numbers in March, revealed a sharper decline in employment, suggesting that the recession had a greater affect in the off-season.

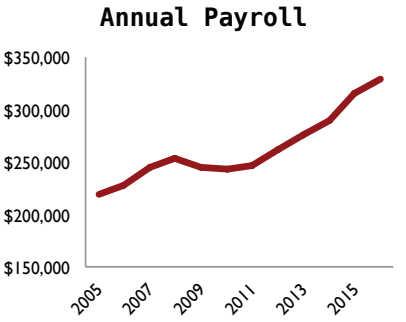
Establishments, employees, payroll by industry: County, 2006–2016*
Source: American Community Survey 5-Year Estimates

	Establishments	Employees	Annual payroll
2006	1,026	5,011	$227,820
2008	1,056	5,172	$253,314
2010	1,007	4,827	$242,551
2012	1,033	5,271	$262,571
2014	1,062	5,239	$288,767
2016	1,087	5,679	$329,705

* Payroll in thousands; includes full and part-time employees.



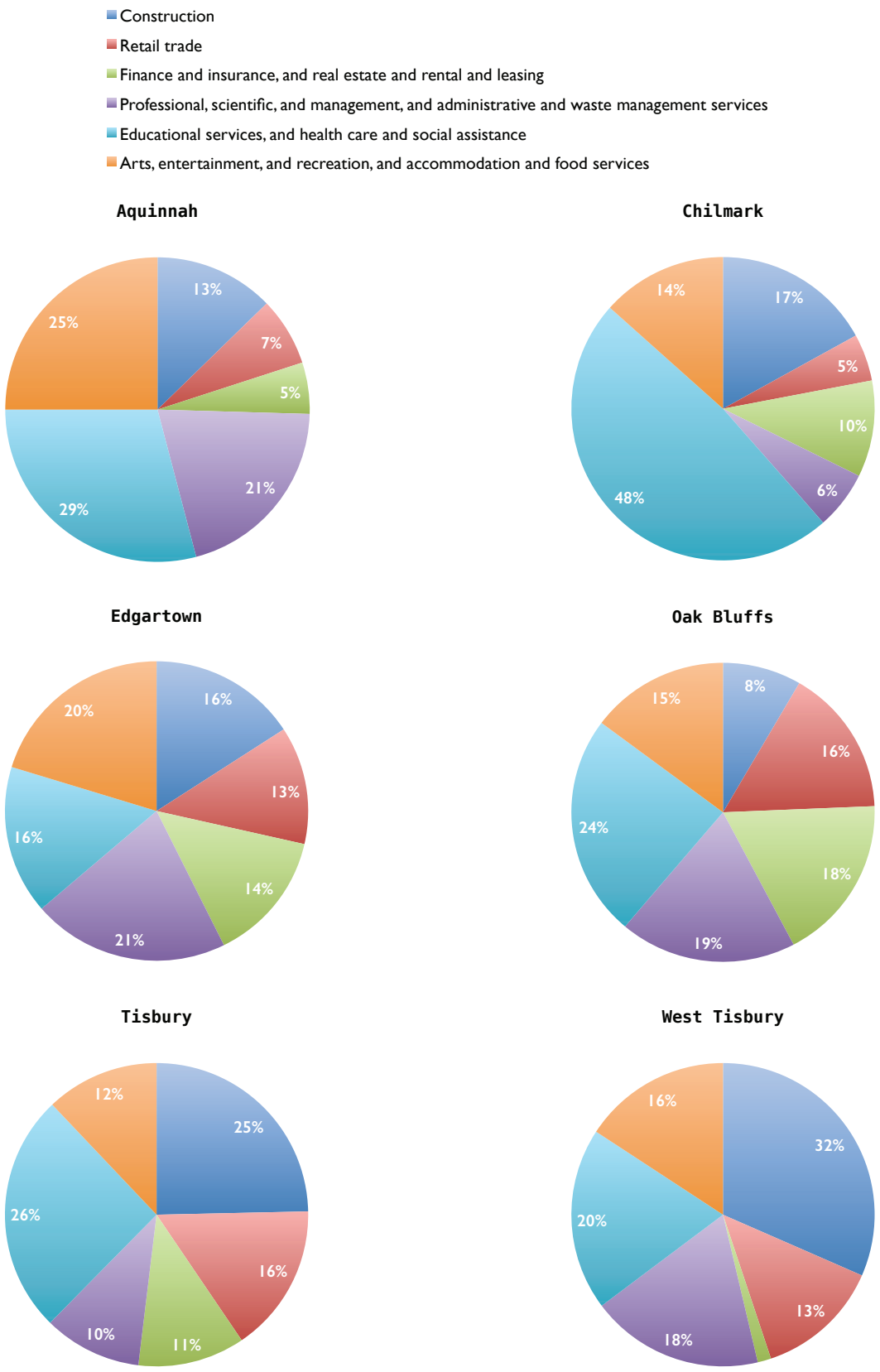




Industry rankings (civilian employed population 16 and over): County, 2016
Source: American Community Survey 5-Year Estimates

1,579	Educational services; and health care and social assistance
1,214	Construction
1,070	Professional, scientific, and management; and administrative and waste management services
1,025	Arts, entertainment, and recreation; and accommodation and food services
920	Retail trade
798	Finance and insurance; and real estate and rental and leasing
444	Other services, except public administration
388	Public administration
370	Manufacturing
247	Transportation and warehousing, and utilities
221	Information
213	Agriculture, forestry, fishing and hunting, and mining
149	Wholesale trade

Top six industries by town (percent employed), 2016
Source: American Community Survey 5-Year Estimates



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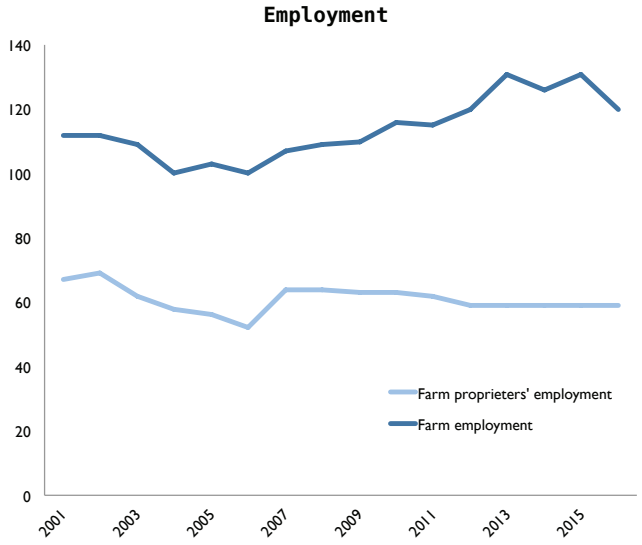
ECONOMY: Selected Industries

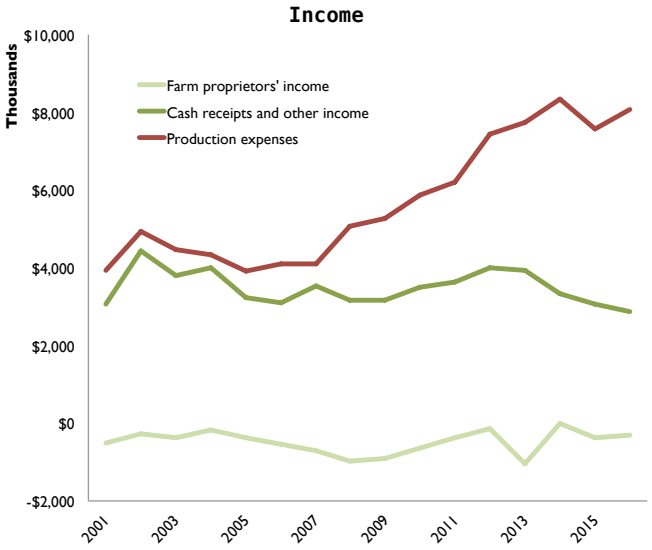
This section highlights some of the industries that have particular economic, cultural or social importance to Dukes County. The numbers here do not capture the influence of under-the-table business activity, although publicly available data in many cases indicate wages and employment on the rise since 2010.

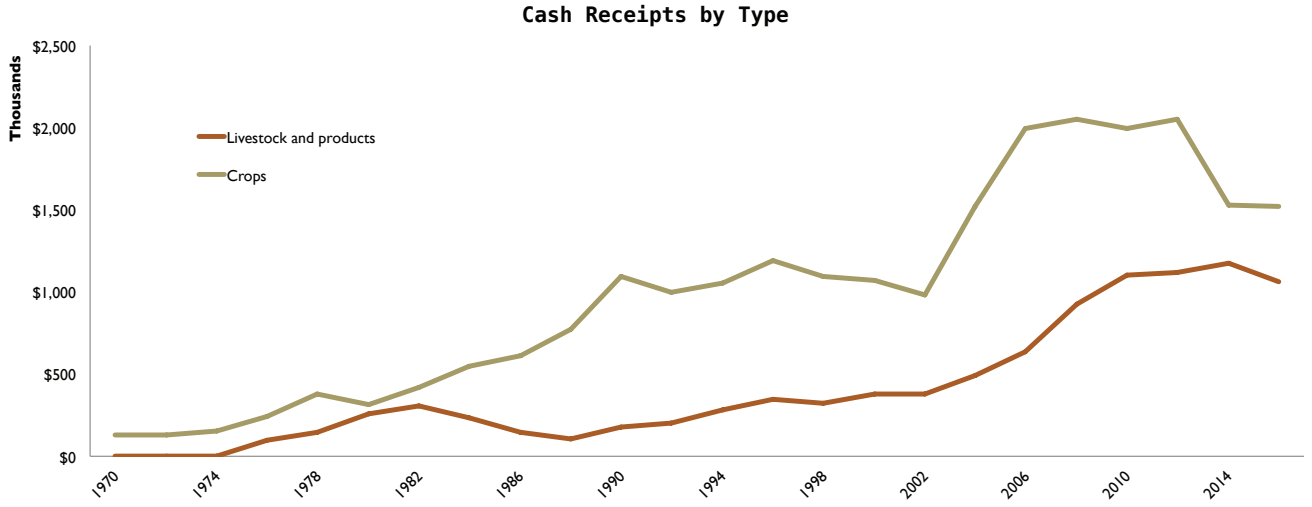
Agriculture

Farm employment (full- and part-time), income and expenses: County, 2001–2016
Source: Bureau of Economic Analysis

Farm income and profitability can be hard to pin down, in part because bookkeeping may differ among farms, and not every farm on the Vineyard is necessarily out to make a profit (though most are). It's possible, for example, that profit itself may sometimes be counted as a production expense, if it all goes into wages, and the result on paper may be an overall loss. In other words, the data here may reflect the reality on paper but not in people's pockets.







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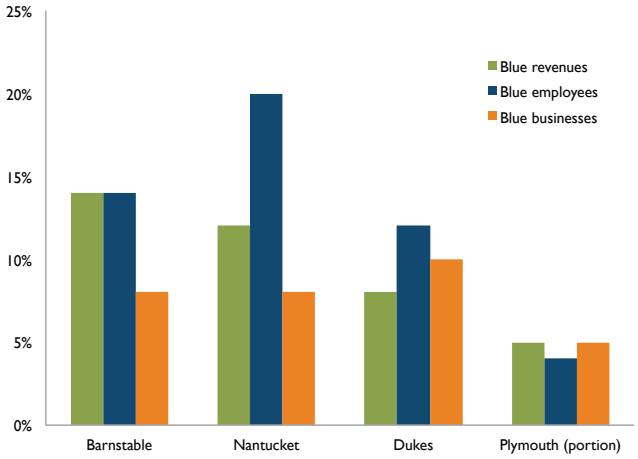
Blue Economy

The following figures are taken from the 2017 Cape Cod Blue Economy Project Implementation Plan, which profiles the economic impact of businesses that rely upon the water. The plan defines "dark blue" businesses as those that rely directly on the water, and "medium blue" as those that dark blue rely upon, or that depend indirectly on the water. Businesses were classified based primarily on the North American Industry Classification System.

Blue revenue, businesses, employees: County comparison, 2016
Source: Cape Cod Blue Economy Project Implementation Plan

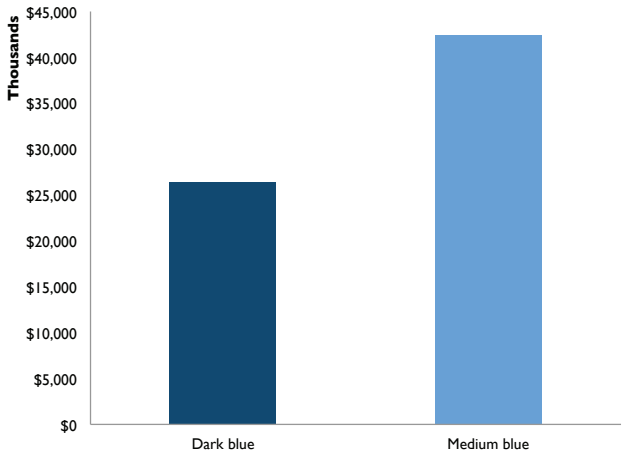
	Total revenue	Blue revenue	Total businesses	Blue businesses	Total employees	Blue employees
Barnstable County	$8,205,860,852	$1,141,310,553	17,207	1,383	117,564	15,983
Nantucket County	$572,511,171	$66,604,412	1,552	129	8,000	1,609
Dukes County	$911,673,462	$68,708,702	1,569	150	9,482	1,160
Plymouth County (portion)	$3,168,546,980	$154,642,789	4,092	210	40,853	1,778

Blue economy as percent of total revenues, employees, businesses: County comparison, 2016
Source: Cape Cod Blue Economy Project Implementation Plan



Dark blue as % of total:	Barnstable	Dukes	Nantucket	Plymouth (subset)
Revenues	8	3	6	2
Employees	5	3	2	1
Businesses	2	3	2	1
Medium blue as % of total:				
Revenues	6	5	6	3
Employees	8	10	18	4
Businesses	6	6	6	3

Dark and medium blue revenues: County, 2016
Source: Cape Cod Blue Economy Project Implementation Plan



Regional Snapshot: Cape and Islands

Dark blue:
576 businesses
$797,716,144 in gross revenues
6,955 employees

Medium blue:
1,296 businesses
$366,550,312 in gross revenues
13,575 employees

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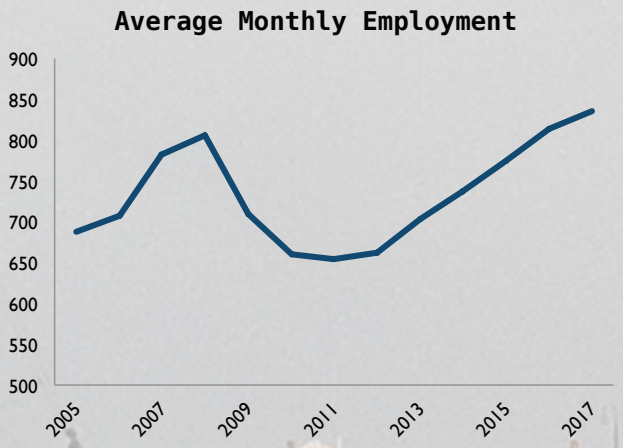
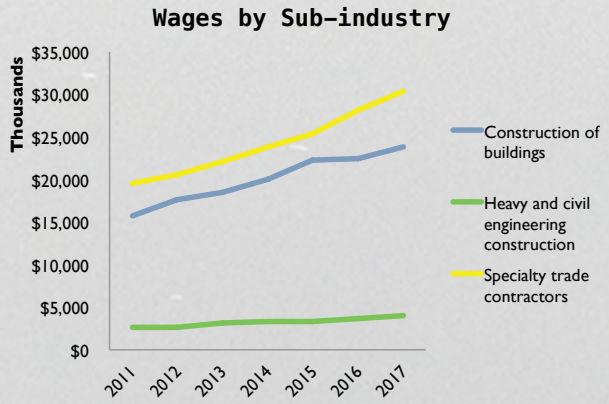
Construction

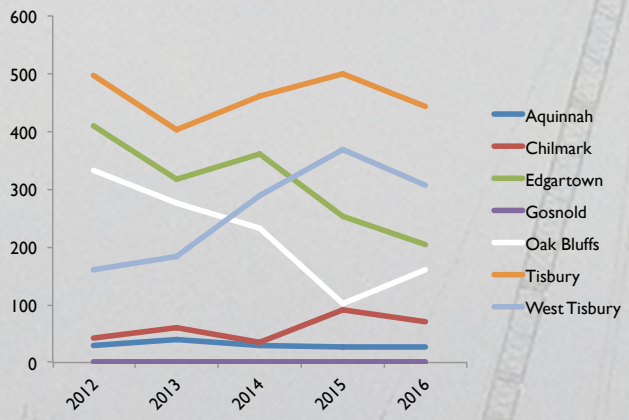
Wages and average monthly employment: County, 2005–2017
Source: Executive Office of Labor and Workforce Development



Wages by sub-industry: County, 2012–2016
Source: Executive Office of Labor and Workforce Development



Construction workers by town 2012-2016
Source: American Community Survey 5-Year Estimates



The Lagoon Pond Drawbridge under construction in 2016

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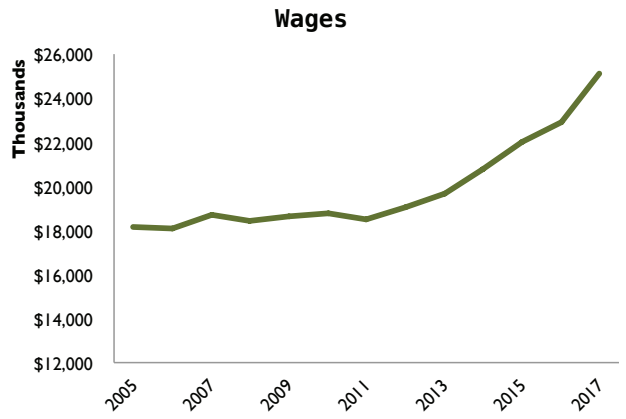
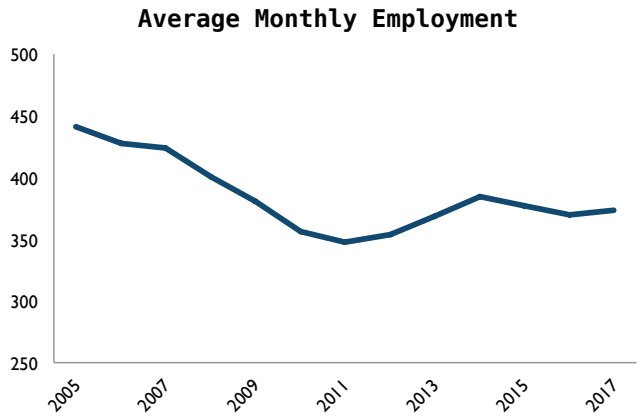
Finance and Real Estate

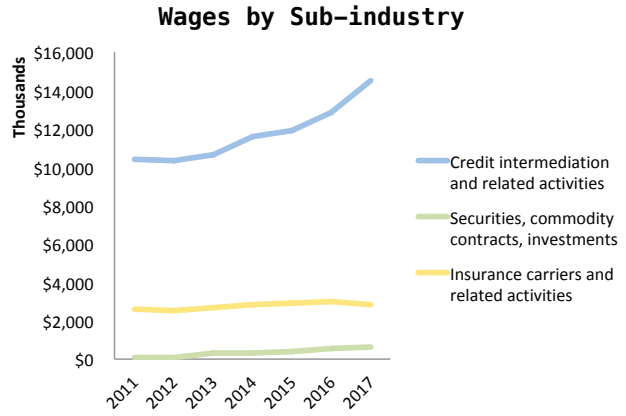
Wages and average monthly employment: County, 2005–2017
Source: Executive Office of Labor and Workforce Development

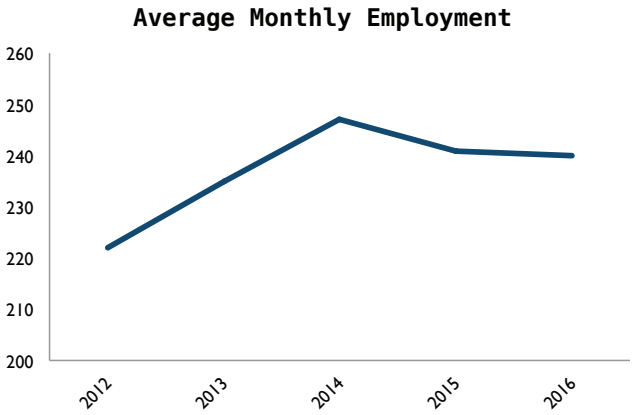




Finance and insurance

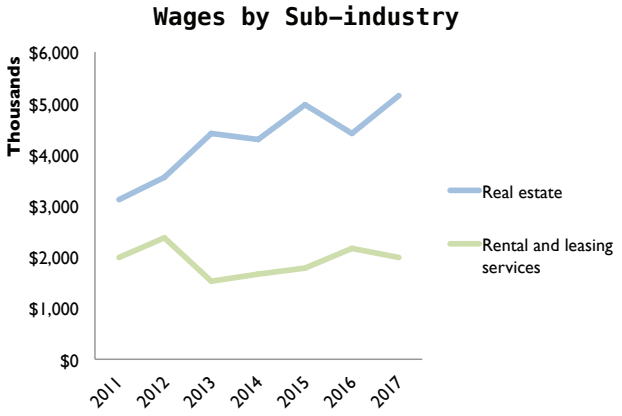
Wages by sub-industry; average monthly employment: County, 2011–2017
Source: Executive Office of Labor and Workforce Development

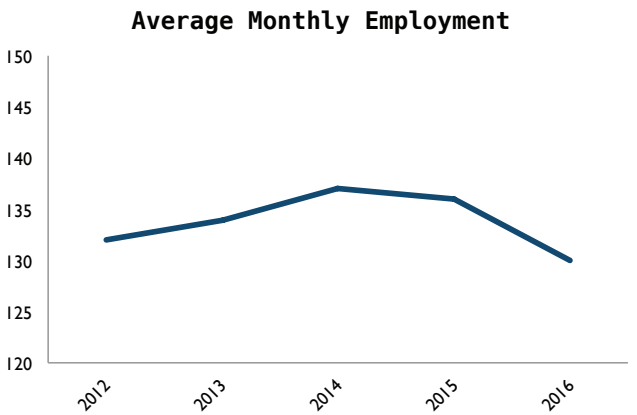




Real estate and rental leasing

Wages by sub-industry; average monthly employment: County, 2011–2017
Source: Executive Office of Labor and Workforce Development





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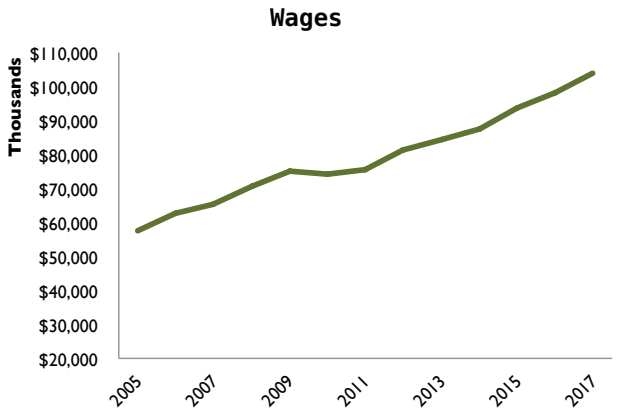
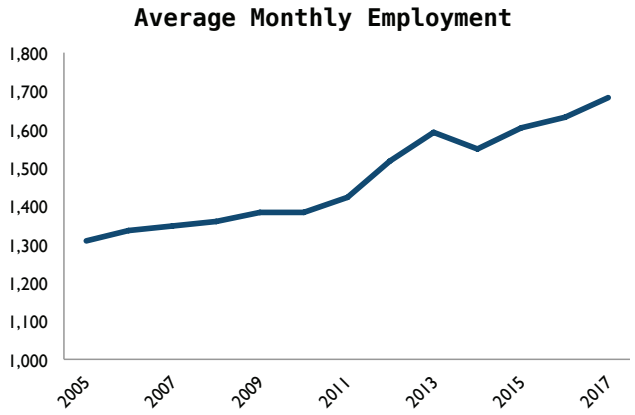
Health and Education

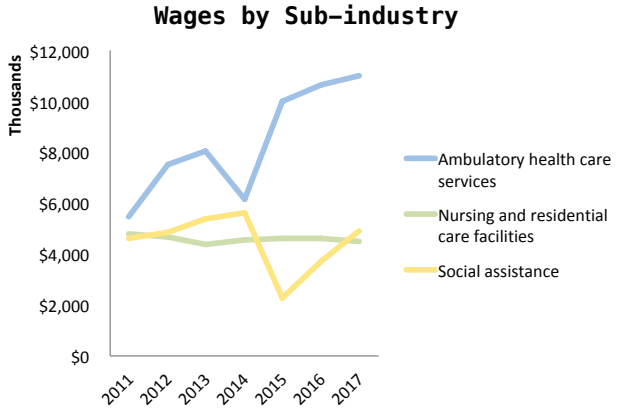
Wages and average monthly employment: County, 2005–2017
Source: Executive Office of Labor and Workforce Development

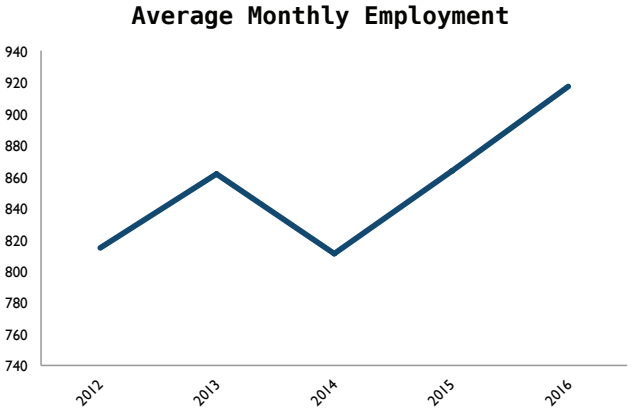




Health care and social assistance

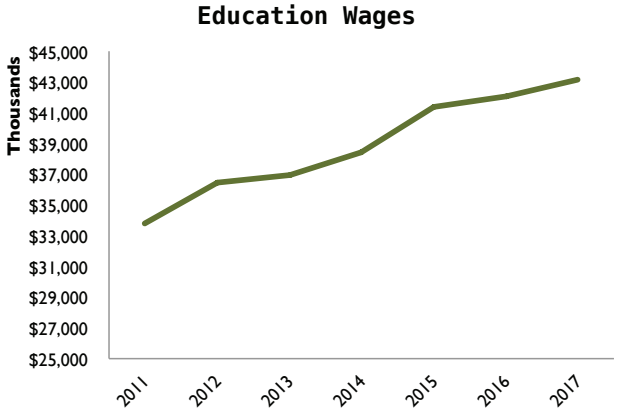
Wages by sub-industry; average monthly employment: County, 2011–2017
Source: Executive Office of Labor and Workforce Development

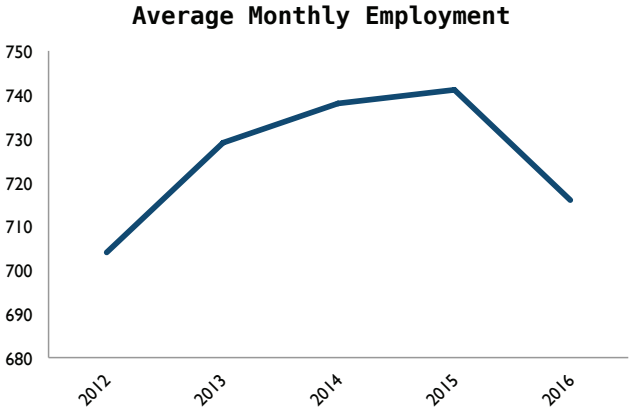




Education

Wages by sub-industry; average monthly employment: County, 2011–2017
Source: Executive Office of Labor and Workforce Development





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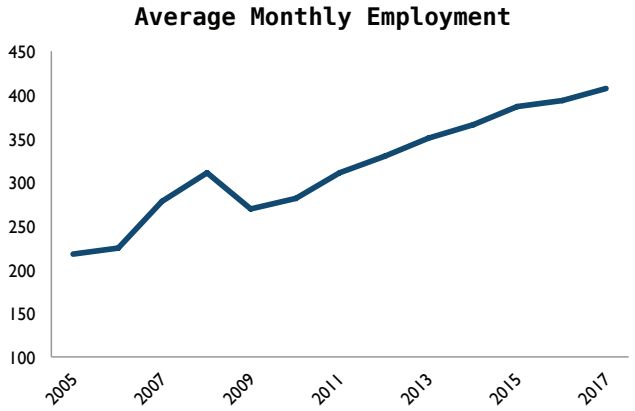
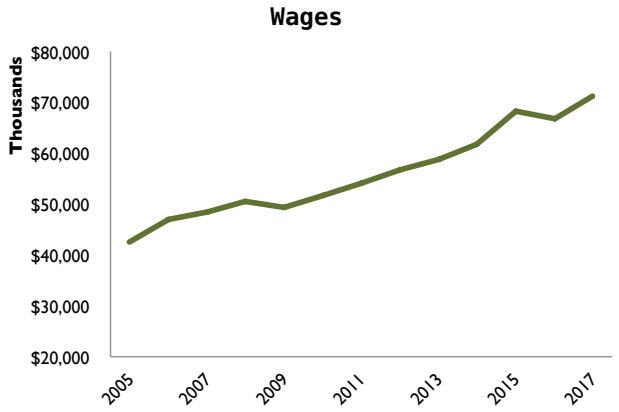
Landscaping (services to buildings and dwellings)

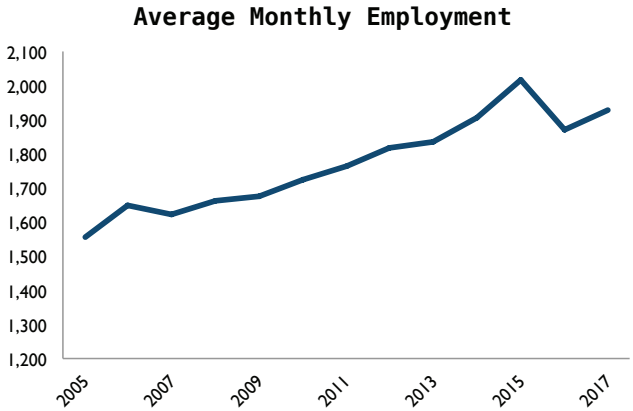
Wages and average monthly employment: County, 2005–2017
Source: Executive Office of Labor and Workforce Development



Leisure and hospitality

Wages and average monthly employment County, 2005–2017 Source: Executive Office of Labor and Workforce Development

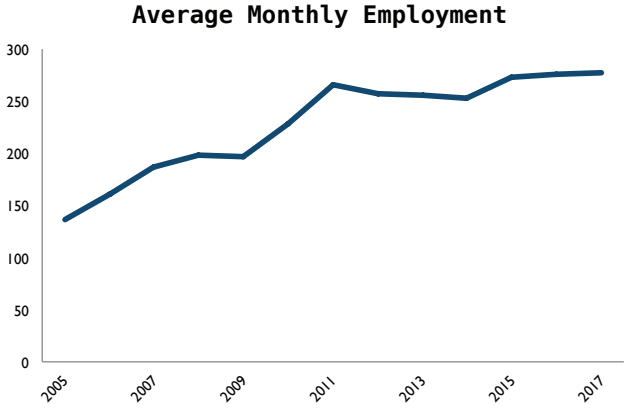




Membership associations and organizations

(See also **Nonprofits,** *page 41)*

Wages and average monthly employment: County, 2005–2017
Source: Executive Office of Labor and Workforce Development



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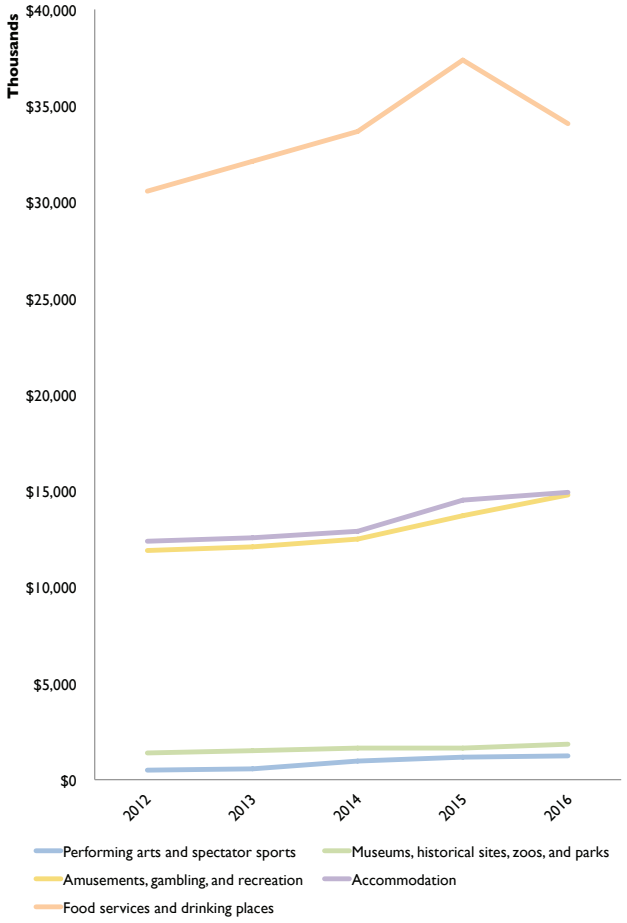
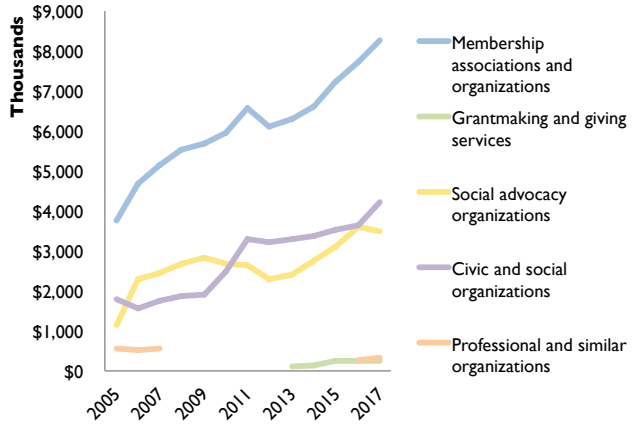
(Leisure)

Wages by sub-industry: County, 2012–2016
Source: Executive Office of Labor and Workforce Development

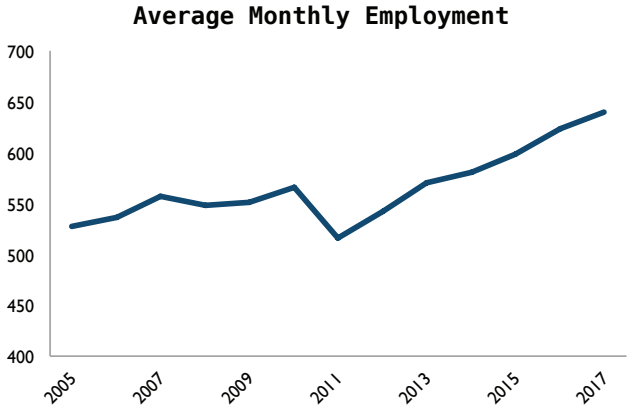


Wages by sub-industry: County, 2005–2017
Source: Executive Office of Labor and Workforce Development

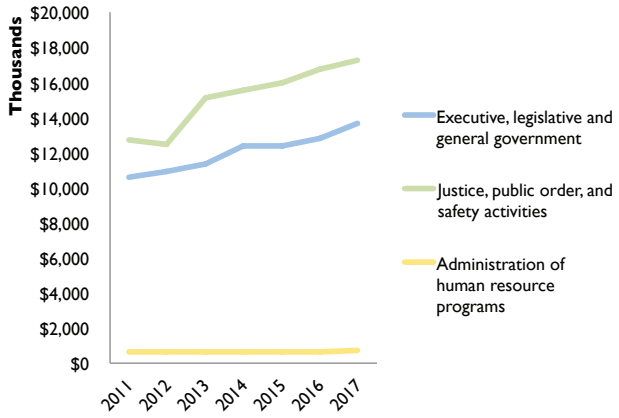


Public administration

Wages and average monthly employment: County, 2005–2017
Source: Executive Office of Labor and Workforce Development



Wages by sub-industry: County, 2012–2017
Source: Executive Office of Labor and Workforce Development



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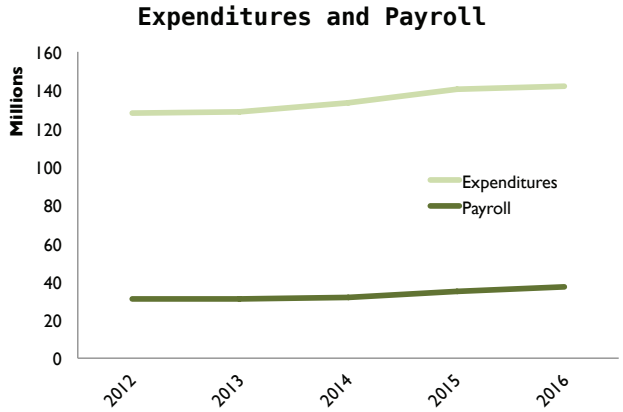
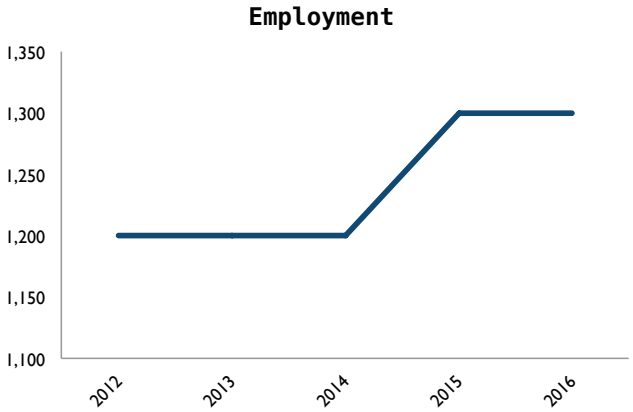
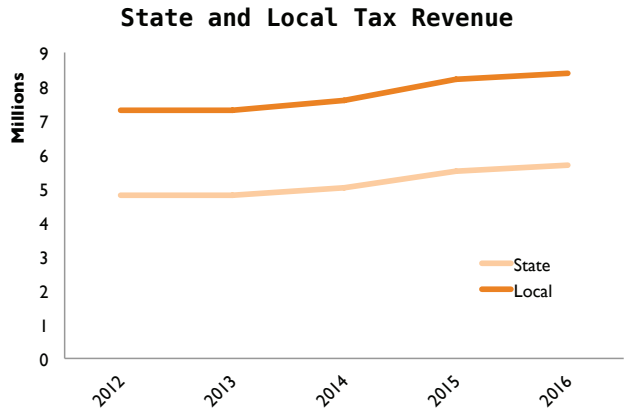
Tourism

Because of its small size and population, Dukes County has a limited overall impact on state tourism compared to other counties, when it comes to expenditures, travel-generated tax receipts and employment. But on a per-capita basis, it ranks third in the state for domestic travel expenditures (money spent by travelers in the county), and second for both state tax receipts and employment. Those factors underscore the important role that tourism has long played in the region.

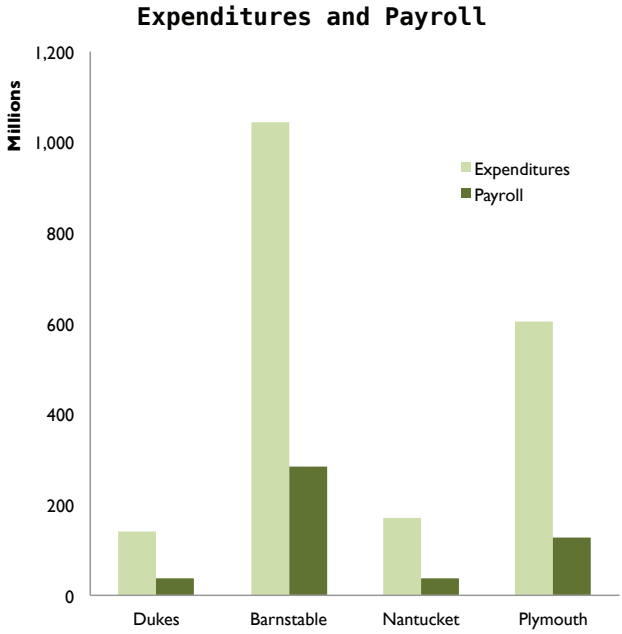
Domestic travel expenditures, payroll, tax receipts: County, 2012–2016
Source: Massachusetts Office of Travel and Tourism

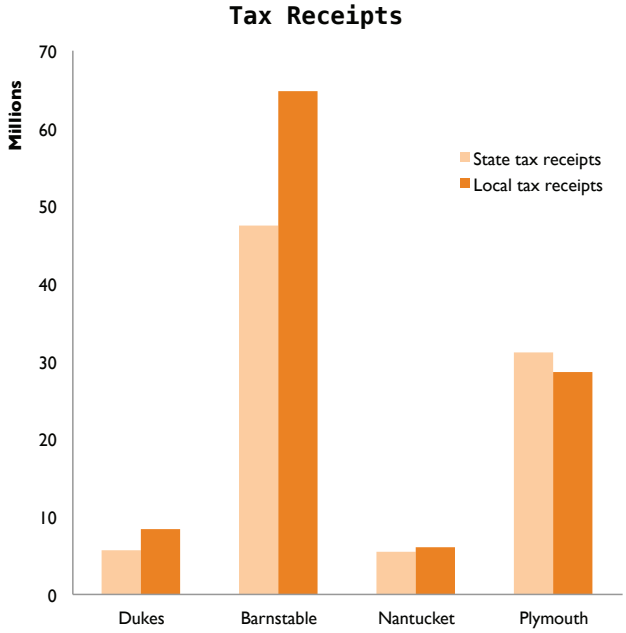






Domestic travel expenditures and payroll, tax receipts, employment; employment rate: County comparison, 2016
Source: Massachusetts Office of Travel and Tourism





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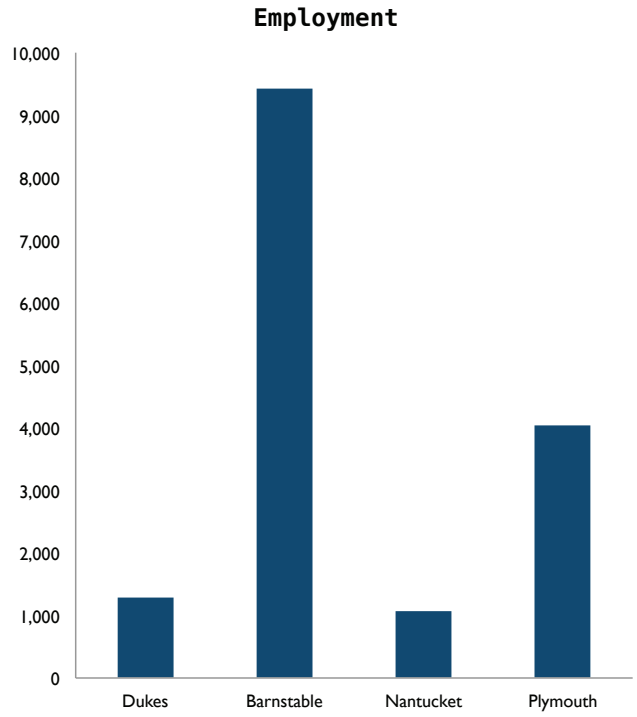
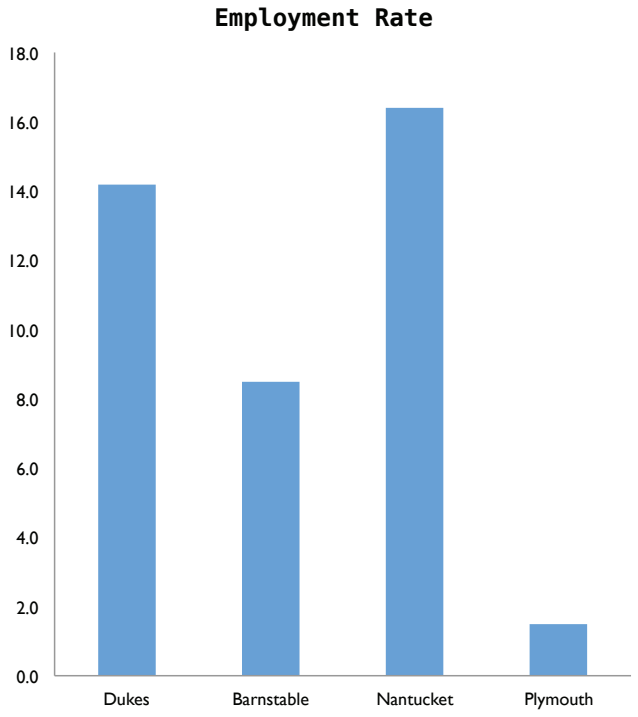
Domestic travel-generated employment and employment rate:* County comparison, 2016
Source: Massachusetts Office of Travel and Tourism; American Community Survey 5-Year Estimates





* Rate based on civilian workforce in 2016 (American Community Survey).

Domestic travel expenditures, state taxes, employees, payroll (percent of state total): County comparison, 2016
Source: Massachusetts Office of Travel and Tourism; American Community Survey 5-Year Estimates (population)

	Percent of expenditures		Expenditures per capita		Percent of state tax receipts		State tax receipts per capita
Suffolk	49.27	Nantucket	$15,384.27	Suffolk	33.06	Nantucket	$495.09
Middlesex	14.58	Suffolk	$11,249.39	Middlesex	20.62	Dukes	$332.25
Norfolk	6.29	Dukes	$8,244.23	Norfolk	8.62	Suffolk	$311.81
Barnstable	5.83	Barnstable	$4,873.14	Essex	6.8	Barnstable	$221.19
Essex	5.02	Berkshire	$3,315.29	Worcester	6.68	Bristol	$213.79
Worcester	4.92	Middlesex	$1,642.19	Barnstable	6.41	Berkshire	$173.83
Plymouth	3.38	Norfolk	$1,615.79	Plymouth	4.21	Middlesex	$95.95
Hampden	2.81	Plymouth	$1,177.75	Hampden	3.96	Norfolk	$91.45
Bristol	2.73	Essex	$1,153.89	Bristol	3.67	Essex	$64.54
Berkshire	2.35	Worcester	$1,075.69	Berkshire	2.98	Hampden	$62.59
Nantucket	0.95	Hampden	$1,072.63	Hampshire	1.01	Plymouth	$60.69
Dukes	0.79	Bristol	$875.69	Dukes	0.77	Worcester	$60.3
Hampshire	0.74	Franklin	$854.05	Nantucket	0.74	Franklin	$49.73
Franklin	0.34	Hampshire	$817	Franklin	0.47	Hampshire	$46.23

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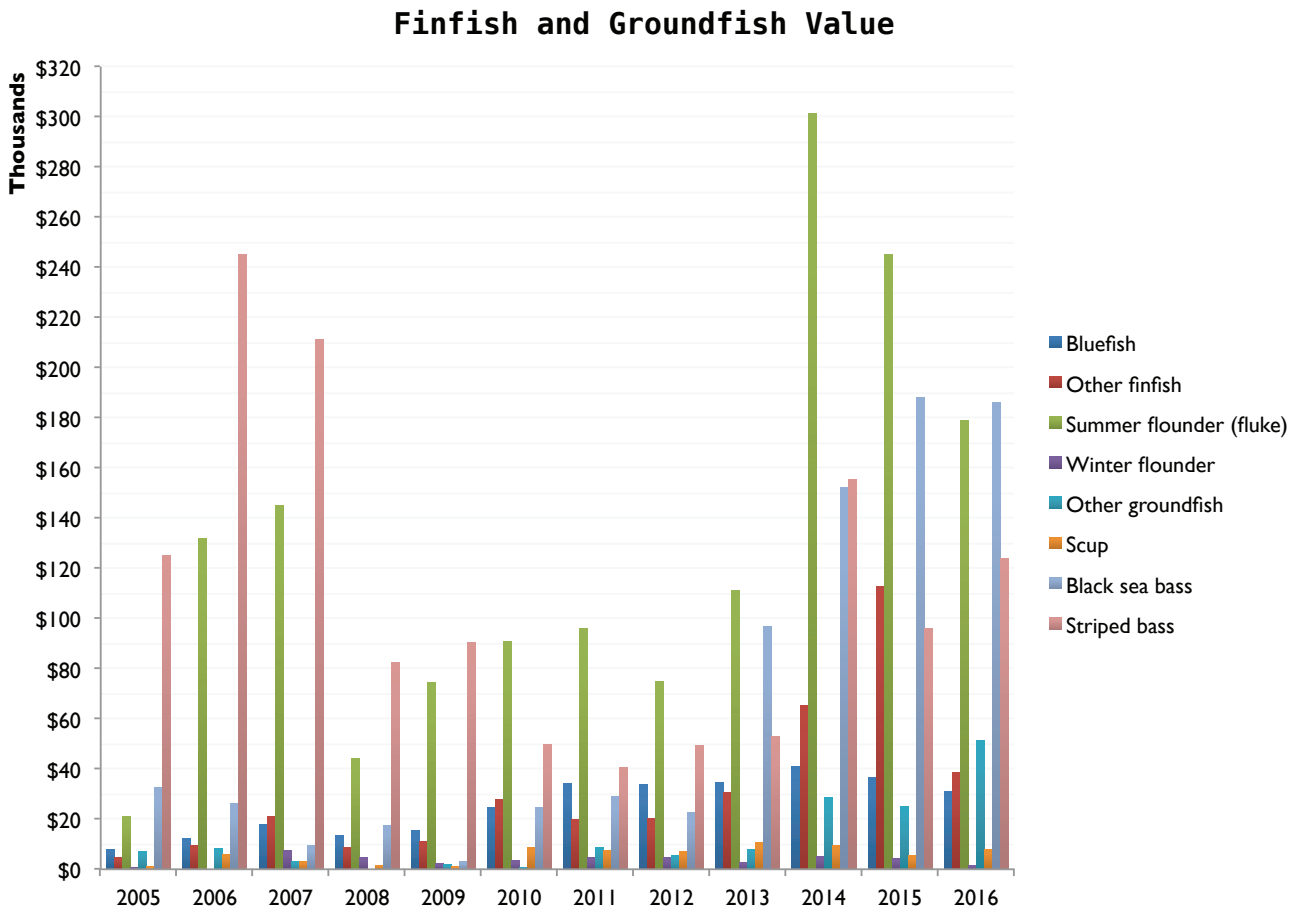
Commercial fishing *(see also* shellfish bushels by town and type, *page 79)*

While employment and wage statistics were not available for the commercial fishing industry, the following data show the reported value of fish, shellfish and invertebrates landed in Dukes County by year and species.

Value of finfish, groundfish and invertebrate landings in Dukes County, 2006–2016
Source: Standard Atlantic Fisheries Information System (SAFIS) Dealer Database; provided by the Division of Marine Fisheries
See landings per year and list of other species: Appendix, page 116

	2006	2008	2010	2012	2014	2016
Bluefish	$12,111	$13,349	$24,748	$33,640	$40,835	$30,953
Other finfish	$9,673	$8,877	$27,657	$20,256	$65,387	$38,492
Summer flounder (fluke)	$131,967	$44,167	$90,699	$75,029	$301,265	$178,806
Winter flounder	*	$4,649	$3,319	$4,744	$5,128	$1,576
Other groundfish	$8,212	*	$773	$5,408	$28,615	$51,378
American lobster	$445,777	$723,650	$485,912	$558,393	$521,454	$754,593
Other invertebrates	$30,920	$3,187	$7,177	$45,171	$53,217	$72,829
Scup	$6,076	$1,661	$8,616	$7,123	$9,486	$7,786
Black sea bass	$26,100	$17,638	$24,571	$22,633	$152,303	$185,900
Striped bass	$244,943	$82,518	$49,706	$49,443	$155,252	$123,986

*Withheld



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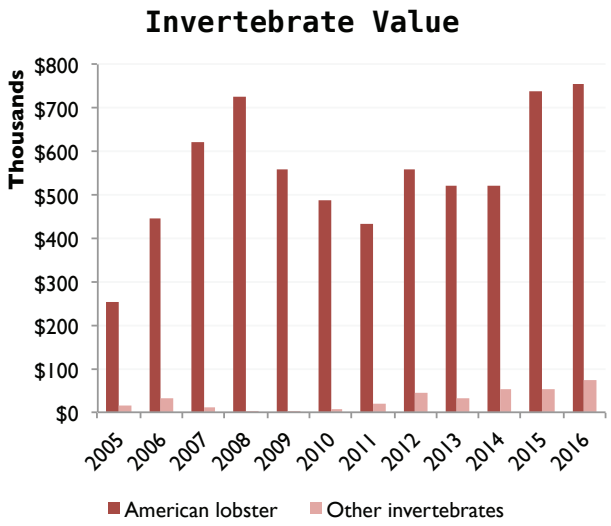
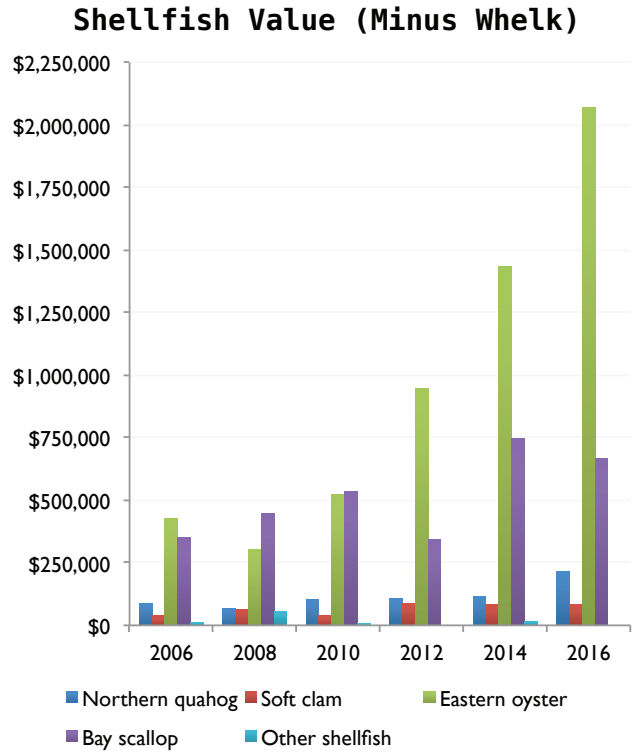


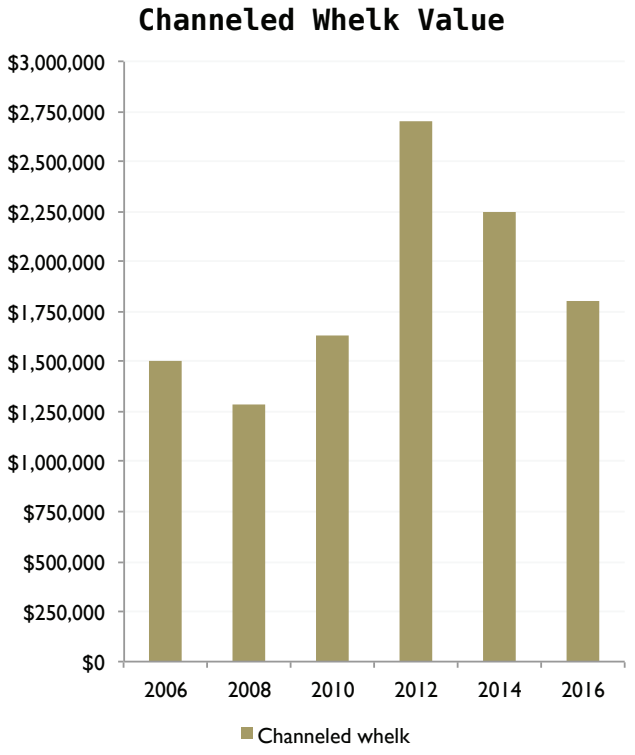
Dan and Greg Martino tend to the cages at Cottage City Oysters

Value of shellfish landings in Dukes County, 2006–2016
Source: Standard Atlantic Fisheries Information System (SAFIS) Dealer Database; provided by the Division of Marine Fisheries

	2006	2008	2010	2012	2014	2016
Northern quahog	$89,354	$68,786	$102,340	$108,784	$117,217	$215,775
Soft clam	$37,581	$62,001	$37,728	$87,551	$84,718	$83,693
Eastern oyster	$427,653	$303,657	$524,013	$946,867	$1,435,420	$2,071,197
Bay scallop	$350,151	$447,265	$533,646	$341,266	$747,618	$667,977
Other shellfish	$12,526	$54,712	$3,194	*	$15,013	*
Channeled whelk (marine gastropods)	$1,508,000	$1,288,337	$1,633,004	$2,705,837	$2,250,139	$1,803,801

* Withheld.





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Nonprofits

Revenue and assets: Island, 2014–2016*
Source: IRS Form 990s

The economic figures for Dukes County in general may not adequately reflect the influence of the Island's large nonprofit sector, which collectively raised at least $208 million in 2016 and held more than $433 million in assets—equivalent to about a third of the gross regional product in 2017.

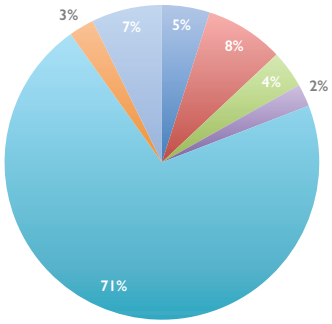
Revenue	2016	2015	2014
Arts	$10,236,687	$6,352,966	$5,117,614
Civic	$16,821,683	$16,193,650	$14,605,934
Education	$8,016,709	$6,565,709	$5,022,536
Environment and conservation	$4,797,190	$4,469,046	$5,501,376
Health and human services	$147,922,818	$96,768,144	$88,644,267
Housing	$5,418,220	$3,626,913	$2,837,700
Sports and recreation	$15,098,064	$11,056,437	$12,658,789
Total	*$208,311,371*	*$145,032,865*	*$134,388,216*

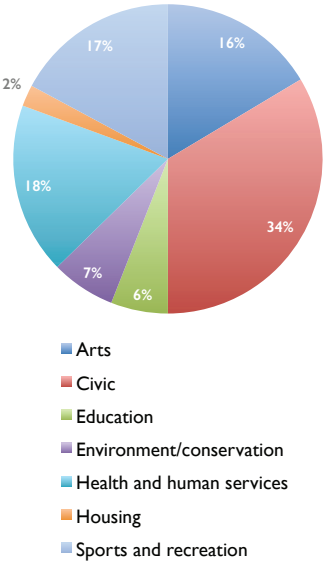
Assets	2016	2015	2014
Arts	$12,136,063	$8,682,569	$7,754,457
Civic	$66,827,662	$63,557,638	$59,983,232
Education	$39,026,709	$36,234,597	$34,427,193
Environment and conservation	$81,748,102	$80,275,559	$78,749,442
Health and human services	$151,012,499	$129,477,057	$126,574,092
Housing	$11,270,135	$7,563,080	$5,470,911
Sports and recreation	$71,654,561	$70,558,125	$68,545,486
Total	*$433,675,731*	*$396,348,625*	*$381,504,813*

* Includes all 134 Island nonprofits that publicly filed IRS Forms 990 in the given years, or provided them to the MVC. Excludes religious groups, which are not required to file a 990; groups that have become donor-advised funds in the portfolio of other nonprofits; and groups that primarily serve Cape Cod.

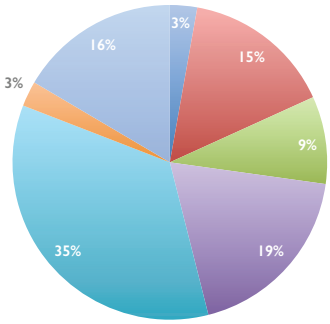
134 Nonprofits with FY2016 Form 990s Available (of About 198 in Total)

Revenue FY2016: $208.3 Million





Net Assets FY2016: $433.7 Million



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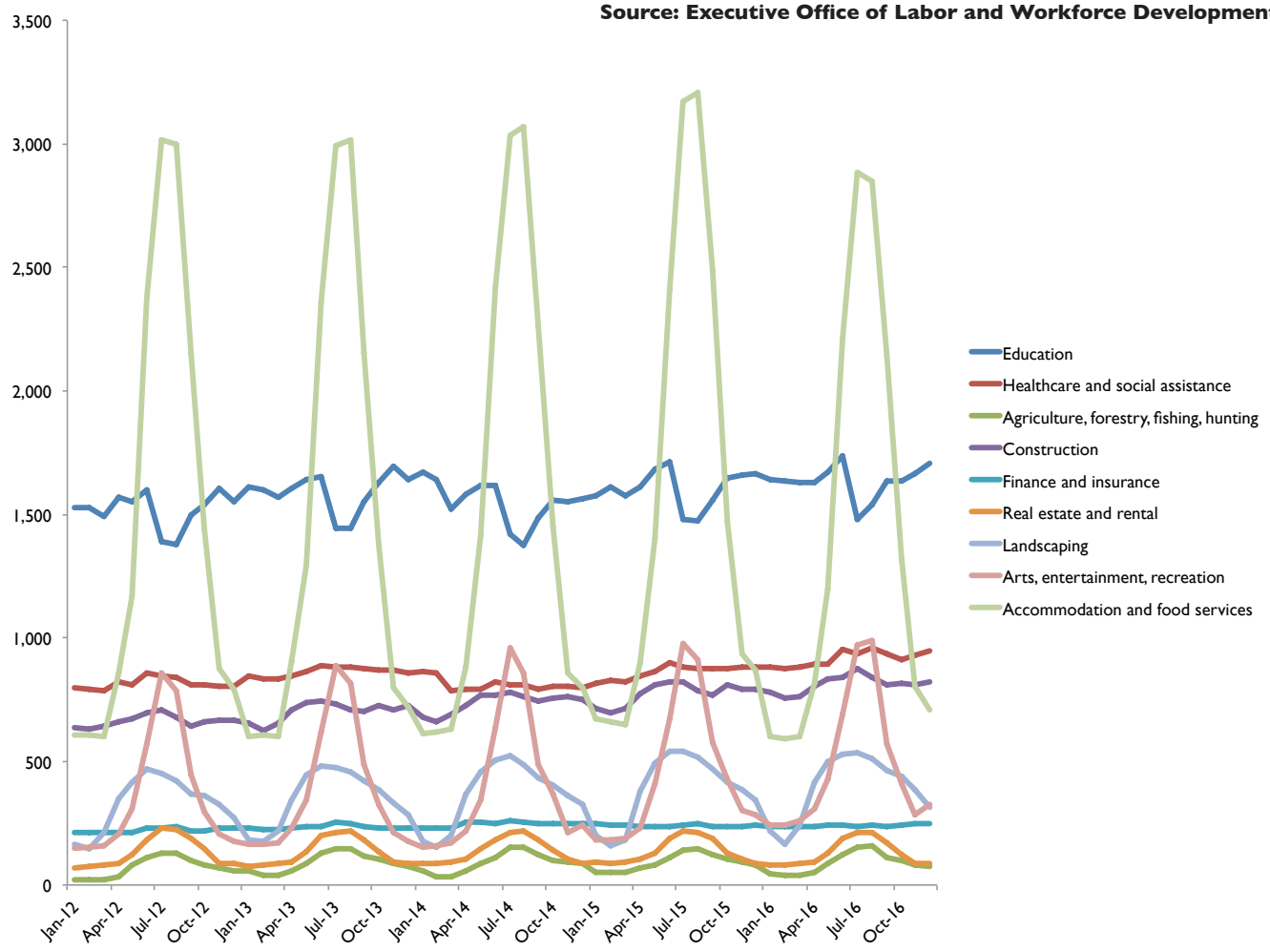
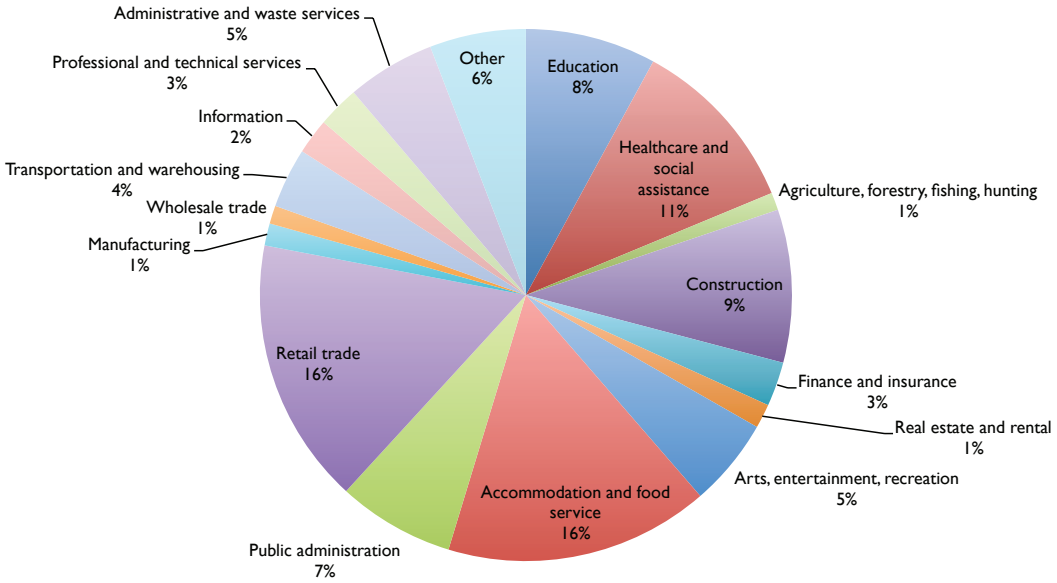
Selected industries: Seasonality (employment) in Dukes County, 2012–2016
Source: Executive Office of Labor and Workforce Development



Average annual employment (all NAICS sectors): Dukes County, 2017
Source: Executive Office of Labor and Workforce Development



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Martha's Vineyard Commission
P.O. Box 1447
Oak Bluffs, MA 02557
(508) 693-3453
www.mvcommission.org