

Appendix A - Article 25 Fiscal 2021 Operating Budget

	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2021 Budget</u>	<u>% Change</u>	<u>Finance Committee Recommendation</u>	<u>Tax Rate Impact</u>
MODERATOR								
Salary, Moderator-Elected	100	100	100	100	100			
Moderator's Expense	<u>175</u>	<u>238</u>	<u>320</u>	<u>320</u>	<u>320</u>			
TOTAL MODERATOR	275	338	420	420	420	0.0%	420	
SELECTMEN								
Salaries, Selectmen-Elected	9,000	9,000	9,000	9,000	9,000			
Selectmen's Department Salaries	244,232	254,329	276,547	290,067	305,934			
Selectmen's Department Expense	22,939	33,913	33,400	38,650	56,150			
SSA Vouchers	4,485	5,298	5,000	5,500	5,500			
Legal	100,236	120,976	125,000	130,000	130,000			
Water Usage Charges	19,087	20,000	20,000	20,000	20,000			
Solar Panel Tax		9,236	20,000	20,000	20,000			
Street Lights/Signs & Lines	14,951	15,847	20,000	20,000	18,000			
Holiday Observances	572	744	2,000	1,500	1,500			
Consulting	59,092	42,469	45,000	25,000	50,000			
Park & Ride Facility				<u>800</u>	<u>800</u>			
TOTAL SELECTMEN'S BUDGET	474,594	511,812	555,947	560,517	616,884	10.1%	616,884	0.21
FINANCE COMMITTEE								
Finance Committee Salaries	0	0	0					
Finance Committee Expense	4,773	5,751	6,400	6,230	6,480			
Reserve Fund	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>100,000</u>			
TOTAL FINANCE COMMITTEE	74,773	75,751	76,400	76,230	106,480	39.7%	106,480	0.04
ACCOUNTANT'S OFFICE								
Accountant's Department Salaries	171,571	178,400	184,827	193,466	197,557			
Accountant's Expense	2,643	2,334	4,345	4,220	4,120			
Audit	<u>24,500</u>	<u>25,500</u>	<u>29,000</u>	<u>30,000</u>	<u>30,000</u>			
TOTAL ACCOUNTANT'S OFFICE	198,714	206,234	218,172	227,686	231,677	1.8%	231,677	0.08

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ASSESSORS' OFFICE								
Salaries, Assessors-Elected	4,125	4,500	4,500	4,500	4,500			
Assessors' Department Salaries	181,465	184,905	191,964	198,456	203,846			
Assessors' Department Expense	<u>21,111</u>	<u>18,940</u>	<u>28,465</u>	<u>26,730</u>	<u>34,245</u>			
TOTAL ASSESSORS' OFFICE	206,701	208,345	224,929	229,686	242,591	5.6%	242,591	0.08
TREASURER/COLLECTOR								
Treasurer/Collector Dept. Salaries	181,790	187,487	197,149	211,130	233,125			
Treasurer/Collector Expense	79,515	91,590	105,450	104,851	126,805			
Tax Title	<u>380</u>	<u>1,595</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>			
TOTAL TREASURER/COLLECTOR	261,685	280,672	307,599	320,981	364,930	13.7%	364,930	0.12
INFORMATION TECHNOLOGY								
Salaries	80,555	83,886	88,887	94,111	98,888			
Expenses	51,355	95,088	142,715	143,706	172,529			
Computer Equipment		9,107	10,000	10,000	10,000			
TOTAL INFORMATION TECHNOLOGY	131,910	188,081	241,602	247,817	281,417	13.6%	281,417	0.09
PERSONNEL BOARD								
Salaries	0	0	0	0	0			
Expenses	<u>0</u>	<u>129</u>	<u>1,500</u>	<u>1,500</u>	<u>3,500</u>			
TOTAL PERSONNEL BOARD	0	129	1,500	1,500	3,500	133.3%	3,500	
TOWN CLERK								
Salary-Town Clerk	90,703	97,322	103,248	109,143	114,490			
Town Clerk's Dept. Salaries	56,250	58,457	63,469	66,043	67,856			
Town Clerk's Dept. Expense	9,284	7,649	9,900	9,020	9,350			
Elections	<u>15,851</u>	<u>7,964</u>	<u>25,460</u>	<u>19,490</u>	<u>31,738</u>			
TOTAL TOWN CLERK	172,088	171,392	202,077	203,696	223,434	9.7%	223,434	0.07

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REGISTRARS								
Registrars Salaries	800	800	800	800	800			
Registrars' Expense	<u>215</u>	<u>1,236</u>	<u>2,100</u>	<u>2,050</u>	<u>2,050</u>			
TOTAL REGISTRARS	1,015	2,036	2,900	2,850	2,850	0.0%	2,850	
CONSERVATION COMMISSION								
Conservation Dept. Salaries	44,976	46,544	50,160	54,926	56,523			
Conservation Dept. Expense	<u>635</u>	<u>384</u>	<u>550</u>	<u>400</u>	<u>400</u>			
TOTAL CONSERVATION COMMISSION	45,611	46,928	50,710	55,326	56,923	2.9%	56,923	0.02
SHELLFISH								
Shellfish Dept. Salaries	89,900	109,074	113,150	117,819	119,671			
Shellfish Dept. Expense	7,027	9,374	9,000	8,620	9,770			
MV Shellfish Group	<u>37,000</u>	<u>37,000</u>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>			
TOTAL SHELLFISH	133,927	155,448	160,150	164,439	167,441	1.8%	167,441	0.06
PLANNING BOARD								
Planning Dept. Salaries	64,703	66,276	77,220	80,962	82,574			
Planning Dept. Expense	<u>11,492</u>	<u>3,697</u>	<u>10,175</u>	<u>5,925</u>	<u>5,925</u>			
TOTAL PLANNING BOARD	76,195	69,973	87,395	86,887	88,499	1.9%	88,499	0.03
BOARD OF APPEALS								
Appeals Dept. Salaries	28,091	29,374	31,310	32,926	33,851			
Appeals Dept. Expense	<u>1,521</u>	<u>1,282</u>	<u>1,390</u>	<u>1,240</u>	<u>1,240</u>			
TOTAL BOARD OF APPEALS	29,612	30,656	32,700	34,166	35,091	2.7%	35,091	0.01
COMFORT STATION								
Comfort Station Salaries	9,949	0	0	0	0			
Comfort Station Expense	<u>502</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			
TOTAL COMFORT STATION	10,451	0	0	0	0		-	

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POLICE DEPARTMENT								
Police Dept. Salaries	1,613,936	1,509,947	1,758,327	1,783,918	1,880,999			
Police Dept. Expense	158,689	160,217	183,690	209,535	214,665			
Police Vehicle	44,132	47,182	49,000	49,000	60,000			
Police Hiring and Training	<u>13,446</u>	<u>12,404</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>			
TOTAL POLICE DEPARTMENT	1,830,203	1,729,750	2,016,017	2,067,453	2,180,664	5.5%	2,180,664	0.73
FIRE DEPARTMENT								
Fire Dept. Salaries	193,038	196,841	234,527	248,877	254,822			
Fire Dept. Expense	<u>115,629</u>	<u>122,654</u>	<u>129,235</u>	<u>127,645</u>	<u>135,145</u>			
TOTAL FIRE DEPARTMENT	308,667	319,495	363,762	376,522	389,967	3.6%	389,967	0.13
AMBULANCE								
Ambulance Salaries (Footnote 1)	480,412	529,474	600,575	663,026	620,893			
Ambulance Expense	<u>45,550</u>	<u>49,357</u>	<u>77,073</u>	<u>77,667</u>	<u>146,079</u>			
TOTAL AMBULANCE/EMT	525,962	578,831	677,648	740,693	766,972	3.5%	766,972	0.26
BUILDING INSPECTOR								
Building Inspector Dept. Salaries	159,145	165,147	172,029	246,499	206,608			
Building Inspector Expense	<u>6,731</u>	<u>4,998</u>	<u>25,465</u>	<u>12,415</u>	<u>16,950</u>			
TOTAL BUILDING INSPECTOR	165,876	170,145	197,494	258,914	223,558	-13.7%	223,558	0.07
INSPECTORS								
Wiring Inspector	35,575	30,450	36,500	35,000	35,000			
Municipal Hearings Officer	2,500	2,500	2,500	2,500	2,500			
Plumbing, Gas, Septic & Animal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,000</u>			
TOTAL INSPECTORS	38,075	32,950	39,000	37,500	73,500	96.0%	73,500	0.02
EMERGENCY MANAGEMENT								
Emergency Management Salaries	4,000	4,000	4,000	4,000	35,000			
Emergency Management Expenses	<u>3,092</u>	<u>5,163</u>	<u>8,550</u>	<u>8,550</u>	<u>16,550</u>			
TOTAL EMERGENCY MANAGEMENT	7,092	9,163	12,550	12,550	51,550	310.8%	51,550	0.02

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ANIMAL CONTROL								
Animal Control Salaries	61,001	66,349	79,885	73,651	66,025			
Animal Control Expense	<u>5,058</u>	<u>3,456</u>	<u>9,420</u>	<u>7,159</u>	<u>16,165</u>			
TOTAL ANIMAL CONTROL	66,059	69,805	89,305	80,810	82,190	1.7%	82,190	0.03
HARBOR								
Harbor Salaries	95,493	108,976	155,697	161,917	169,054			
Harbor Expense	<u>31,516</u>	<u>35,519</u>	<u>43,933</u>	<u>36,995</u>	<u>36,885</u>			
TOTAL HARBOR	127,009	144,495	199,630	198,912	205,939	3.5%	205,939	0.07
CONSTABLES								
Constables Salaries	450	450	450	900	900			
Constable Expense	<u>455</u>	<u>0</u>	<u>700</u>	<u>700</u>	<u>700</u>			
TOTAL CONSTABLES	905	450	1,150	1,600	1,600	0.0%	1,600	
TISBURY SCHOOL								
Superintendent's Office	1,140,359	1,195,248	1,293,839	1,222,100	1,386,989			
Tisbury School	<u>5,388,667</u>	<u>5,407,399</u>	<u>5,572,958</u>	<u>5,936,457</u>	<u>6,524,357</u>			
TOTAL ELEMENTARY SCHOOL	6,529,026	6,602,647	6,866,797	7,158,556	7,911,346	10.5%	7,911,346	2.64
DEPT. OF PUBLIC WORKS								
DPW Salaries (Footnote 2)	974,824	951,885	702,984	551,206	1,283,538			
DPW Expense	372,952	474,229	355,400	262,326	511,920			
Snow & Ice	49,878	47,864	30,000	30,000	30,000			
Tree Warden/Moth & Pest	<u>11,586</u>	<u>19,005</u>	<u>30,000</u>	<u>50,000</u>	<u>30,000</u>			
TOTAL DEPT. OF PUBLIC WORKS	1,409,240	1,492,983	1,118,384	893,532	1,855,458	107.7%	1,855,458	0.62

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FACILITIES DEPARTMENT								
Facilities Salaries	24,289	13,663	441,266	606,143	0			
Facilities Expenses			<u>175,570</u>	<u>300,120</u>	<u>0</u>			
TOTAL FACILITIES DEPT.	24,289	13,663	616,836	906,263	0		-	
BUILDING MAINTENANCE								
Building Maintenance Salaries								
Building Maintenance Expenses	<u>43,295</u>	<u>41,850</u>	<u>49,650</u>	<u>64,250</u>	<u>77,600</u>			
TOTAL BUILDING MAINTENANCE	43,295	41,850	49,650	64,250	77,600	20.8%	77,600	0.03
BOARD OF HEALTH								
Salary-Board of Health-Elected	600	600	600	600	600			
Health Dept. Salaries	153,990	181,696	193,859	204,761	212,537			
Health Dept. Expense	14,134	9,078	13,350	10,350	10,300			
Landfill Monitoring	16,636	16,575	16,700	18,300	18,300			
Mosquito/Rabies Control	3,185	2,710	4,800	4,800	4,800			
Public Health Service	<u>24,676</u>	<u>19,710</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>			
TOTAL BOARD OF HEALTH	213,221	230,369	261,309	270,811	278,537	2.9%	278,537	0.09
COUNCIL ON AGING								
Council on Aging Salaries	180,620	187,446	199,133	206,244	213,227			
Council on Aging Expense	<u>18,978</u>	<u>18,083</u>	<u>23,313</u>	<u>21,213</u>	<u>20,563</u>			
TOTAL COUNCIL ON AGING	199,598	205,529	222,446	227,457	233,790	2.8%	233,790	0.08
MARTHA'S VINEYARD CENTER FOR LIVING	69,512	87,092	108,941	111,075	104,856	-5.6%	104,856	0.03
VETERANS BENEFITS	17,112	17,207	30,000	25,000	25,000	0.0%	25,000	0.01

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LIBRARY								
Library Salaries	449,366	458,785	490,528	489,567	492,473			
Library Expense	<u>124,433</u>	<u>118,502</u>	<u>121,100</u>	<u>121,100</u>	<u>127,720</u>			
TOTAL LIBRARY	573,799	577,287	611,628	610,667	620,193	1.6%	620,193	0.21
HISTORIC DISTRICT COMMISSION	218	143	3,350	3,350	3,350	0.0%	3,350	
MARTHA'S VINEYARD COMMISSION	141,040	141,039	143,995	145,280	163,719	12.7%	163,719	0.05
MARTHA'S VINEYARD CULTURAL COUNCIL	2,500	3,000	3,000	3,500	3,500	0.0%	3,500	
DUKES COUNTY REG. HOUSING AUTHORITY	60,418	58,820	59,914	64,772	65,495	1.1%	65,495	0.02
TISBURY HOUSING TRUST	35,000	35,000	85,000	35,000	35,000	0.0%	35,000	0.01
DUKES COUNTY								
County Retirement	1,072,866	1,123,192	1,179,352	1,215,150	1,289,274			
Vineyard Health Care Access	<u>57,984</u>	<u>59,398</u>	<u>68,274</u>	<u>69,269</u>	<u>65,891</u>			
TOTAL DUKES COUNTY	1,130,850	1,182,590	1,247,626	1,284,419	1,355,165	5.5%	1,355,165	0.45
OTHER POST EMPLOYMENT BENEFITS (OPEB)	250,000	275,000	300,000	150,000	150,000	0.0%	150,000	0.05
INSURANCE								
Workman's Compensation	119,879	138,295	200,000	205,000	160,000			
Health/Life Insurance	2,557,285	2,753,581	3,133,000	3,181,000	3,244,000			
FICA/Medicare	142,302	142,216	162,000	168,480	175,219			
Unemployment Insurance	50,000	50,000	50,000	50,000	50,000			
Municipal Insurance	10,000	10,000	110,000	75,000	75,000			
Casualty Insurance	<u>369,483</u>	<u>365,522</u>	<u>504,000</u>	<u>500,000</u>	<u>460,000</u>			
TOTAL INSURANCE	3,248,949	3,459,614	4,159,000	4,179,480	4,164,219	-0.4%	4,164,219	1.39

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M.V. REGIONAL HIGH SCHOOL	3,704,343	4,382,752	4,590,421	5,304,932	4,983,742	-6.1%	4,983,742	1.66
DEBT & INTEREST	1,559,875	1,827,008	1,657,500	1,419,825	1,405,914	-1.0%	1,405,914	0.47
TOTAL TOWN BUDGET	24,099,684	25,636,472	27,894,854	28,845,324	29,834,961	3.4%	29,834,961	9.96

Footnote 1 - Ambulance Salaries for FY2021

Funding reflects conversion of a part-time EMT to a full-time paramedic, with associated benefits.

Salary cost is offset by reduced per diem shifts.

Footnote 2 - Public Works Salaries for FY2021

Includes salary for General Foreman of \$78,822 with associated benefits.

RECAP

Moderator	\$275	\$338	\$420	\$420	\$420	0.0%	420	
Selectmen	474,594	511,812	555,947	560,517	616,884	10.1%	616,884	0.21
Finance Committee	74,773	75,751	76,400	76,230	106,480	39.7%	106,480	0.04
Accountant	198,714	206,234	218,172	227,686	231,677	1.8%	231,677	0.08
Assessors	206,701	208,345	224,929	229,686	242,591	5.6%	242,591	0.08
Treasurer/Collector	261,685	280,672	307,599	320,981	364,930	13.7%	364,930	0.12
Information Technology	131,910	188,081	241,602	247,817	281,417	13.6%	281,417	0.09
Personel Board	0	129	1,500	1,500	3,500	133.3%	3,500	
Town Clerk	172,088	171,392	202,077	203,696	223,434	9.7%	223,434	0.07
Registrars	1,015	2,036	2,900	2,850	2,850	0.0%	2,850	
Conservation Commission	45,611	46,928	50,710	55,326	56,923	2.9%	56,923	0.02
Shellfish	133,927	155,448	160,150	164,439	167,441	1.8%	167,441	0.06
Planning Board	76,195	69,973	87,395	86,887	88,499	1.9%	88,499	0.03
Zoning Board of Appeals	29,612	30,656	32,700	34,166	35,091	2.7%	35,091	0.01
Comfort Station	10,451	0	0	0	0		-	
Police	1,830,203	1,729,750	2,016,017	2,067,453	2,180,664	5.5%	2,180,664	0.73

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Fiscal 2021 Operating Budget

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	%	Finance	Tax
	Actual	Actual	Budget	Budget	Budget	Change	Committee	Rate
							Recommendation	Impact
Fire	308,667	319,495	363,762	376,522	389,967	3.6%	389,967	0.13
Ambulance	525,962	578,831	677,648	740,693	766,972	3.5%	766,972	0.26
Building Inspector	165,876	170,145	197,494	258,914	223,558	-13.7%	223,558	0.07
Inspectors	38,075	32,950	39,000	37,500	73,500	96.0%	73,500	0.02
Emergency Management	7,092	9,163	12,550	12,550	51,550	310.8%	51,550	0.02
Animal Control	66,059	69,805	89,305	80,810	82,190	1.7%	82,190	0.03
Harbor	127,009	144,495	199,630	198,912	205,939	3.5%	205,939	0.07
Constables	905	450	1,150	1,600	1,600	0.0%	1,600	
Tisbury Elementary School	6,529,026	6,602,647	6,866,797	7,158,556	7,911,346	10.5%	7,911,346	2.64
Department of Public Works	1,409,240	1,492,983	1,118,384	893,532	1,855,458	107.7%	1,855,458	0.62
Facilities Department	24,289	13,663	616,836	906,263	0	-100.0%	-	
Building Maintenance	43,295	41,850	49,650	64,250	77,600	20.8%	77,600	0.03
Board of Health	213,221	230,369	261,309	270,811	278,537	2.9%	278,537	0.09
Council on Aging	199,598	205,529	222,446	227,457	233,790	2.8%	233,790	0.08
Martha's Vineyard Center for Living	69,512	87,092	108,941	111,075	104,856	-5.6%	104,856	0.03
Veterans Benefits	17,112	17,207	30,000	25,000	25,000	0.0%	25,000	0.01
Library	573,799	577,287	611,628	610,667	620,193	1.6%	620,193	0.21
Historic District Commission	218	143	3,350	3,350	3,350	0.0%	3,350	
Martha's Vineyard Commission	141,040	141,039	143,995	145,280	163,719	12.7%	163,719	0.05
Martha's Vineyard Cultural Council	2,500	3,000	3,000	3,500	3,500	0.0%	3,500	
Dukes County Regional Housing Authority	60,418	58,820	59,914	64,772	65,495	1.1%	65,495	0.02
Tisbury Housing Trust	35,000	35,000	85,000	35,000	35,000	0.0%	35,000	0.01
Dukes County	1,130,850	1,182,590	1,247,626	1,284,419	1,355,165	5.5%	1,355,165	0.45
Other Post Employment Benefits (OPEB)	250,000	275,000	300,000	150,000	150,000	0.0%	150,000	0.05
Insurance	3,248,949	3,459,614	4,159,000	4,179,480	4,164,219	-0.4%	4,164,219	1.39
M.V. Regional High School	3,704,343	4,382,752	4,590,421	5,304,932	4,983,742	-6.1%	4,983,742	1.66
Debt & Interest	<u>1,559,875</u>	<u>1,827,008</u>	<u>1,657,500</u>	<u>1,419,825</u>	<u>1,405,914</u>	<u>-1.0%</u>	<u>1,405,914</u>	0.47
TOTAL	\$24,099,684	\$25,636,472	\$27,894,854	\$28,845,324	\$29,834,961	3.4%	29,834,961	9.96