



Town of West Tisbury

Town Accountant's Office

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Date: 17 November 2020
To: Town Departments/Committees
From: Bruce Stone, Town Accountant

RE: FY 2022 Budget Requests

For most departments, this year's budget submissions consist of two pages. (1) A budget request worksheet to be filled out with FY 2022 requested information. This worksheet also shows the current year amounts budgeted as well as the actual expenditures for FY 2019 and FY 2020; (2) a page which requests a narrative description of changes or challenges anticipated by your department of committee and their possible budget impact for FY 2022, as well as any accomplishments or offsetting program revenue. Please try to enclose this narrative description as it helps the Finance Committee understand your work. It can be similar to your annual town report.

I've also given departments a report and detail listing of invoices paid for last fiscal year (07/01/2019-06/30/2020) and this fiscal year to-date (07/01/2020-11/13/20) to refer to; note that the latter period is approximately 1/3 of the current fiscal year. I'll be happy to provide any additional information that may help.

Below is a little more explanation of the worksheets.

Revenue

Anticipated revenues should be listed on the budget worksheet so that they can be seen easily when viewed by the Selectmen, Finance Committee or public. Try to designate whether they are General Fund revenues or for Grants or from Trust funds.

Personal Services

In most cases I have projected next year's staff salaries and wages based on existing staff, at their current number of hours. The index that the Personnel Board uses for the annual wage scale adjustment showed a 1.8% wage increase and I have adjusted hourly rates to include that adjustment. Please check carefully my assumptions about staffing hours, weeks employed, the grade and step and any period before and after the anniversary date of employees. Please feel free to call me if you need help in preparing any calculations.

Expenses Continue to breakdown your budgets in as much detail as possible within the displayed line-items. Remember that the additional detail is for budget management and information only and will not be presented as separate appropriation line items at Town Meeting. Only the expense bottom line total will be carried over as the appropriation line item. Departments will still have the flexibility to spend their appropriation line items as they currently do. The categories are defined in the State's UMAS (Uniform Massachusetts Accounting System). I have attached a sheet describing the various expense categories.

Legal Services

Remember that if a department or committee wished to have their own legal services budget, it had to be separated out and included in its own line-item for Legal Services for your department. Any questions, please contact the Town Administrator or Accountant.

Feel free to add any additional information or spreadsheets to supplement your budget request. I will also be sending by email. Completed budget forms should be returned by Friday, December 18, 2020.

Town of West Tisbury
FY 2022 Budget Line Item Definitions

Purchase of Services (5200 – 5399 designate Services)

5210 Energy - Expenditures for energy services received from public or private utility companies. Further broken down as follows:

5212 Electricity (including the Cape & Vineyard Electric Cooperative, Inc.)

5214 Heating Oil

5216 Propane Gas

5240 Repairs and Maintenance - Expenditures for repairs and maintenance services not provided directly by municipal personnel. This includes service contracts and agreements covering the upkeep of buildings and equipment. For example:

Buildings and grounds; Sewer or water pumping stations; Recreational facilities; HVAC equipment; Vehicles; Construction equipment; Traffic control equipment; Audio visual equipment; Water meters; Machine tools; Communication lines; Street paving and marking; Office equipment; Computer equipment; Medical equipment; Office furnishings

5270 Rentals and Leases - Expenditures for renting or leasing land, buildings, equipment and vehicles. The principal portion of capitalized lease obligations is reported here as well. For example:

Buildings; Recreational facilities; Vehicles; Construction equipment; Office equipment and furnishings; Data processing equipment; Communication equipment; Audio-visual equipment; HVAC equipment; Photocopiers

5290 Other Property Related Services - Expenditures for property related services, not otherwise classified such as:

Custodial service contracts

Snow removal contracts

5300 Professional and Technical (Services) - Expenditures for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. For example: Medical and dental; Accounting and auditing; Food service management; Management consulting; Data processing; Engineering/architectural; Labor relations; Book-binding

5302 Professional and Technical (Training/Seminars)

5305 Legal Services (requires separate line item in budget at ATM)

5340 Communication - Expenditures for transmitting and receiving messages or information; Requires further breakdown as follows:

5342 Postage/Shipping

5344 Telephone/Internet

5346 Notices/Ads

5348 Information Publications/TV

5380 Other Purchased Services - Expenditures for purchased services not properly classified elsewhere such as:

Weather reports; Animal and pest control; Mini-bus service (contracted) Photography; Laundry and cleaning; Non-school field trips

Town of West Tisbury
FY 2020 Budget Line Item Definitions

Page 2

Supplies and Other (5400 – 5780)

5420 Office Supplies - The cost of expendable supplies and materials used in the offices of a municipality such as:

Stationery, paper, forms; Photocopying; Pens, pencils, paper clips, and other sundries

5430 Building and Equipment Repairs and Maintenance Supplies - The cost of supplies that are purchased by a municipality to repair or maintain buildings owned by the municipality such as: HVAC items; Electrical; Plumbing Paint; Hand tools or power tools; Glass; Floor coverings; Doors; Wall coverings; Window coverings

5450 Custodial and Housekeeping Supplies - The cost of expendable supplies related to custodial and housekeeping functions such as:

Cleaning supplies; Bedding and linens; Brooms and mops; Soaps and detergents; paper towels

5460 Groundskeeping Services & Supplies - The cost of expendable supplies related to groundskeeping functions such as:

Rakes, hoes, and other tools; Paint for grounds; Fertilizers; Loam, grass seed, lime; Soil and Sod; Pesticides and herbicides; Trees and shrubs. Or contracted services for maintaining grounds.

5480 Vehicular Supplies - The cost of expendable supplies utilized for maintenance purposes in municipally owned motor vehicles such as:

Gasoline; Tires and tubes; Anti-freeze; Motor oil and lubricants; Batteries Parts and accessories;

5490 Food and Food Service Supplies - The cost of expendable supplies used for food service purposes such as:

Perishables; Non-perishables; Serving utensils;

5510 Educational Supplies - The cost of expendable supplies and materials used for educational purposes such as:

Test materials; Workbooks and textbooks; Teaching aids; Books and processing; Plan books and registers; audio-visual supplies; Maps and charts; Encyclopedias; Special education supplies

558[0-9] Other Supplies - The cost of expendable supplies utilized for purposes not

Classified elsewhere:

Firefighting; Recreational; Uniforms and other clothing; Crime prevention; Library supplies; Magazine subscriptions; Newspaper subscriptions. Last digit assigned for specific departments

5710 Travel - Expenditures for transportation, meals, hotel and other travel expenses incurred by staff. Per diems in lieu of reimbursement are also included in this grouping. Seminar fees are not travel costs and should be classified as Professional and Technical Services (5302).

5730 Dues and Memberships - Expenditures for memberships in professional and technical organizations. The full cost of the dues or membership fees should be charged here even if the cost includes tangible items such as a subscription to a journal.

5740 Insurance Premiums - Expenditures for various types of insurance coverage including property, liability and fidelity. Insurance for group health is not charged here but is recorded under Fringe Benefits.

5770 Veterans' Benefits - Payments for veterans benefits as provided by law.

5780 Other Unclassified Items - Expenditures for items not classified elsewhere.

Town of West Tisbury
FY 2022 Budget Request Worksheet

Due by December 18, 2020

Zoning Board of Appeals - 176

Revenue

Source/Description of Revenue	Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Application Fees	General	9,800	11,600	9,000.00	
Miscellaneous Receipts (Copies/Records)	General	40			
Total Revenue Generated		9,840	11,600	9,000.00	0.00

Personal Services

	Grade	Step	Hours/Week	Weeks/Year	Hourly Rate*	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request
Board Administrator	7	4	35	46.0	40.04	58,752	63,220	71,574	64,464.40
									9,122.68
									2,926.12
Total Personal Services						58,752	63,220	71,574	76,513.20
Percent Change									6.9%

* 1.8% Scale Adjustment

Expenses

		FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request
Energy Services-Electricity	5212				
Energy Services-Heating Oil	5214				
Energy Services-Propane Gas	5216				
Repairs & Maintenance Services	5240				
Rentals & Leases	5270				
Other Property Services (includes custodial)	5290				
Professional & Technical (services)	5300		76	500	
Professional & Technical (training/seminars)	5302		99	400	
Communication-Postage/Shipping	5342				
Communication-Telephone/Internet	5344				
Communication-Notices/Ads	5346	3,538	5,559	3,600	
Communication-Publications/TV	5348				
Other Purchased Services	5380				
Office Supplies	5420	185	317	125	
Building & Equipment Supplies	5430				
Custodial & Housekeeping Supplies	5450				
Groundskeeping Supplies	5460				
Vehicular Supplies (includes gasoline)	5480				
Food & Food Service Supplies	5490				
Educational Supplies	5510				
Other Department Supplies	5580				
Travel	5710			300	
Dues & Memberships	5730				
Insurance Premiums	5740				
Other Unclassified Items	5780				
Expenses		3,723	6,051	4,925	0.00
Percent Change					-100.0%

Legal Services

Legal Services	5305	548	3,965	4,000	4,000.00
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Total Department/Committee		63,023	73,236	80,499	80,513.20
Percent Change					0.0%

Submitted by:

Nancy Cole, Chair

Date Completed:

12/12/2019

Town of West Tisbury

Monthly Report - ZBA For the Period 07/01/2019 through 06/30/2020

Fiscal Year: 2019-2020

	<u>07/01/2019 - 06/30/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
ZBA Revenue					
Receipts (+)	\$11,600.00	\$11,600.00	\$7,000.00	(\$4,600.00)	165.7%
001.176.4370.0000.000	Other Dept Revenue-ZBA	\$11,600.00	\$11,600.00	\$7,000.00	(\$4,600.00)
Sub-total : ZBA Revenue	<u>\$11,600.00</u>	<u>\$11,600.00</u>	<u>\$7,000.00</u>	<u>(\$4,600.00)</u>	<u>165.7%</u>
Total : INCOME	<u>\$11,600.00</u>	<u>\$11,600.00</u>	<u>\$7,000.00</u>	<u>(\$4,600.00)</u>	<u>165.7%</u>
EXPENSES					
Zoning Board of Appeals					
176-5120 ZBA Pers Serv (+)	\$63,219.70	\$63,219.70	\$63,926.01	\$706.31	98.9%
001.176.5120.0000.000	Board of Appeals - Personal Services	\$63,219.70	\$63,219.70	\$63,926.01	\$706.31
151-5305 ZBA Legal (+)	\$2,499.00	\$2,499.00	\$4,000.00	\$1,501.00	62.5%
001.176.5305.0000.000	ZBA-Legal Services	\$2,499.00	\$2,499.00	\$4,000.00	\$1,501.00
176-5700 ZBA Expenses (+)	\$5,025.00	\$5,025.00	\$5,025.00	\$0.00	100.0%
001.176.5302.0000.000	ZBA - Training/Seminars	\$99.00	\$99.00	\$400.00	\$301.00
001.176.5300.0000.000	ZBA - Professional & Technical	\$76.00	\$76.00	\$500.00	\$424.00
001.176.5420.0000.000	ZBA - Office Supplies	\$317.48	\$317.48	\$125.00	(\$192.48)
001.176.5710.0000.000	ZBA - Travel	\$0.00	\$0.00	\$300.00	\$300.00
001.176.5348.0000.000	ZBA Notices / Ads	\$4,532.52	\$4,532.52	\$3,700.00	(\$832.52)
Sub-total : Zoning Board of Appeals	<u>\$70,743.70</u>	<u>\$70,743.70</u>	<u>\$72,951.01</u>	<u>\$2,207.31</u>	<u>97.0%</u>
Total : EXPENSES	<u>\$70,743.70</u>	<u>\$70,743.70</u>	<u>\$72,951.01</u>	<u>\$2,207.31</u>	<u>97.0%</u>
NET ADDITION/(DEFICIT)	<u>\$82,343.70</u>	<u>\$82,343.70</u>	<u>\$79,951.01</u>	<u>(\$2,392.69)</u>	<u>103.0%</u>

End of Report