

Town of West Tisbury  
Proposed Budget FY 2025

| Line Item  | FY 2023<br>Adopted | FY 2023<br>Actual | FY 2024<br>Adopted* | FY 2025<br>Proposed | Change<br>from<br>FY 2024 | % Change<br>from<br>FY 2024 |
|--|--------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------------|
| 114-5110 Town Moderator - Salary                         | 370.00             | 370.00            | 370.00              | 370.00              | 0.00                      | 0.0%                        |
| 114-5305 Town Moderator - Legal                          | 500.00             | 500.00            | 500.00              | 500.00              | 0.00                      | 0.0%                        |
| 114-5700 Town Moderator/Town Meeting - Expenses          | 1,520.00           | 1,520.00          | 1,820.00            | 6,540.00            | 4,720.00                  | 259.3%                      |
| 122-5110 Select Board - Salary                           | 15,000.00          | 10,000.00         | 11,042.00           | 15,000.00           | 3,958.00                  | 35.8%                       |
| 122-5120 Select Board - Personal Services                | 181,385.43         | 179,844.87        | 212,245.74          | 224,894.99          | 12,649.25                 | 6.0%                        |
| 122-5700 Select Board - Expenses                         | 22,080.00          | 24,808.34         | 30,338.00           | 30,150.00           | (188.00)                  | -0.6%                       |
| 122-5780 Select Board - Consultant/Misc Reserve          | 5,000.00           |                   | 5,000.00            | 5,000.00            | 0.00                      | 0.0%                        |
| 124-5120 Municipal Hearing Officer                       | 2,500.00           | 835.00            | 2,500.00            | 2,500.00            | 0.00                      | 0.0%                        |
| 131-5120 Finance Committee - Personal Services           | 2,352.00           | 1,274.00          | 2,128.20            | 2,342.40            | 214.20                    | 10.1%                       |
| 131-5700 Finance Committee - Expenses                    | 1,810.00           | 163.00            | 1,930.00            | 1,575.00            | (355.00)                  | -18.4%                      |
| 132-5700 Reserve Fund                                    | 50,000.00          |                   | 50,000.00           | 75,000.00           | 25,000.00                 | 50.0%                       |
| 133-5300 Annual Town Audit                               | 17,000.00          | 17,000.00         | 17,000.00           | 22,000.00           | 5,000.00                  | 29.4%                       |
| 135-5120 Town Accountant - Personal Services             | 115,562.91         | 115,550.85        | 134,096.71          | 124,141.33          | (9,955.38)                | -7.4%                       |
| 135-5700 Town Accountant - Expenses                      | 1,580.00           | 762.39            | 2,030.00            | 4,670.00            | 2,640.00                  | 130.0%                      |
| 141-5110 Board of Assessors - Salaries                   | 3,000.00           | 3,000.00          | 3,000.00            | 3,000.00            | 0.00                      | 0.0%                        |
| 141-5120 Board of Assessors - Personal Services          | 168,768.18         | 129,146.74        | 187,513.38          | 203,096.89          | 15,583.51                 | 8.3%                        |
| 141-5305 Board of Assessors - Legal Services             | 20,000.00          | 2,566.00          | 20,000.00           | 20,000.00           | 0.00                      | 0.0%                        |
| 141-5700 Board of Assessors - Expenses                   | 24,785.00          | 22,009.02         | 35,650.00           | 34,950.00           | (700.00)                  | -2.0%                       |
| 145-5120 Treasurer/Collector - Personal Services         | 170,406.25         | 170,401.24        | 200,736.02          | 214,445.29          | 13,709.27                 | 6.8%                        |
| 145-5700 Treasurer/Collector - Expenses                  | 29,505.00          | 26,820.51         | 29,900.00           | 31,650.00           | 1,750.00                  | 5.9%                        |
| 151-5300 Legal Services                                  | 40,000.00          | 71,777.87         | 55,000.00           | 75,000.00           | 20,000.00                 | 36.4%                       |
| 152-5120 Personnel Board - Personal Services             | 13,395.80          | 3,376.01          | 15,393.21           | 16,127.11           | 733.90                    | 4.8%                        |
| 152-5700 Personnel Board - Expenses                      | 800.00             | 250.82            | 800.00              | 800.00              | 0.00                      | 0.0%                        |
| 155-5120 Data Processing - Personal Services             | 4,000.00           | 4,000.00          | 4,000.00            | 4,000.00            | 0.00                      | 0.0%                        |
| 155-5700 Data Processing Expenses                        | 102,262.50         | 85,243.22         | 110,190.00          | 115,640.00          | 5,450.00                  | 4.9%                        |
| 158-5700 Tax Title Foreclosures - Expenses               | 150.00             | 1,832.00          | 150.00              | 150.00              | 0.00                      | 0.0%                        |
| 158-5305 Tax Title Foreclosures - Legal Services         | 5,350.00           | 0.00              | 5,000.00            | 4,000.00            | (1,000.00)                | -20.0%                      |
| 161-5110 Town Clerk - Salaries                           | 65,678.43          | 65,678.43         | 76,212.14           | 79,852.69           | 3,640.55                  | 4.8%                        |
| 161-5700 Town Clerk - Expenses                           | 1,450.00           | 1,077.61          | 1,285.00            | 1,285.00            | 0.00                      | 0.0%                        |
| 162-5120 Elections - Personal Services                   | 5,078.50           | 1,635.00          | 4,956.00            | 9,912.00            | 4,956.00                  | 100.0%                      |
| 162-5700 Elections - Expenses                            | 9,900.00           | 4,802.67          | 11,600.00           | 13,700.00           | 2,100.00                  | 18.1%                       |
| 163-5120 Board of Registrars - Personal Services         | 300.00             | 300.00            | 300.00              | 375.00              | 75.00                     | 25.0%                       |
| 163-5700 Board of Registrars - Expenses                  | 2,000.00           | 1,580.99          | 2,700.00            | 3,000.00            | 300.00                    | 11.1%                       |
| 171-5120 Conservation Commission - Personal Services     | 57,601.94          | 55,184.69         | 66,190.79           | 69,346.58           | 3,155.79                  | 4.8%                        |
| 171-5700 Conservation Commission - Expenses              | 3,180.00           | 920.56            | 3,180.00            | 3,180.00            | 0.00                      | 0.0%                        |
| 175-5110 Planning Board - Salaries                       | 5,000.00           | 5,000.00          | 5,000.00            | 5,000.00            | 0.00                      | 0.0%                        |
| 175-5120 Planning Board - Personal Services              | 70,932.70          | 67,505.01         | 81,509.26           | 85,395.41           | 3,886.15                  | 4.8%                        |
| 175-5700 Planning Board - Expenses                       | 6,145.00           | 3,875.93          | 6,145.00            | 7,845.00            | 1,700.00                  | 27.7%                       |
| 176-5120 Board of Appeals - Personal Services            | 83,051.52          | 81,700.31         | 86,004.66           | 94,675.14           | 8,670.48                  | 10.1%                       |
| 176-5305 Board of Appeals - Legal Services               | 5,000.00           | 4,511.30          | 5,000.00            | 5,000.00            | 0.00                      | 0.0%                        |
| 176-5700 Board of Appeals - Expenses                     | 5,925.00           | 8,888.23          | 8,950.00            | 9,700.00            | 750.00                    | 8.4%                        |
| 177-5600 Martha's Vineyard Commission                    | 166,626.00         | 166,626.00        | 205,088.00          | 209,638.00          | 4,550.00                  | 2.2%                        |
| 179-5120 Affordable Housing Com - Personal Services      | 16,713.20          | 16,666.17         | 34,557.60           | 29,418.60           | (5,139.00)                | -14.9%                      |
| 179-5305 Affordable Housing Com - Legal Services         | 4,000.00           | 3,953.90          | 6,000.00            | 6,000.00            | 0.00                      | 0.0%                        |
| 179-5700 Affordable Housing Com - Expenses               | 1,700.00           | 613.17            | 3,200.00            | 4,050.00            | 850.00                    | 26.6%                       |
| 182-5120 Climate and Energy Com - Personal Services      | 13,258.80          | 10,694.42         | 15,231.96           | 16,761.42           | 1,529.46                  | 10.0%                       |
| 182-5700 Climate and Energy Com - Expenses               | 1,000.00           | 324.50            | 1,000.00            | 1,125.00            | 125.00                    | 12.5%                       |
| 192-5700 Town Buildings - Expenses                       | 136,300.00         | 102,985.51        | 142,700.00          | 143,500.00          | 800.00                    | 0.6%                        |
| 193-5700 Town Property & Liability Insurance             | 131,720.00         | 131,720.00        | 145,000.00          | 179,000.00          | 34,000.00                 | 23.4%                       |
| 194-5700 Town Electricity                                | 44,960.00          | 44,928.64         | 47,860.00           | 51,760.00           | 3,900.00                  | 8.1%                        |
| 195-5700 Town Reports - Expenses                         | 11,000.00          | 9,225.00          | 11,500.00           | 11,500.00           | 0.00                      | 0.0%                        |
| 196-5120 Town Clock - Personal Services                  | 250.00             | 0.00              | 250.00              | 250.00              | 0.00                      | 0.0%                        |
| 197-5600 Dukes County Regional Housing Authority         | 56,350.00          | 56,350.00         | 60,525.00           | 61,763.00           | 1,238.00                  | 2.0%                        |
| 210-5120 Police Department - Personal Services           | 1,287,012.27       | 1,265,860.38      | 1,480,970.26        | 1,524,697.29        | 43,727.03                 | 3.0%                        |
| 210-5700 Police Department - Expenses                    | 144,946.00         | 143,470.38        | 150,420.00          | 154,445.00          | 4,025.00                  | 2.7%                        |
| 220-5120 Fire Department - Personal Services             | 247,822.00         | 216,258.16        | 277,925.22          | 293,799.00          | 15,873.78                 | 5.7%                        |
| 220-5700 Fire Department - Expenses                      | 182,600.00         | 221,804.10        | 200,350.00          | 205,400.00          | 5,050.00                  | 2.5%                        |
| 231-5600 Tri-Town Ambulance - Intergovernment            | 521,145.42         | 521,145.42        | 586,558.91          | 891,056.78          | 304,497.87                | 51.9%                       |
| 235-5600 Dukes County Communications (MVPSCS)            | 39,237.70          |                   | 34,701.97           | 33,657.71           | (1,044.26)                | -3.0%                       |
| 241-5120 Inspector of Buildings & Zoning - Pers Services | 283,430.60         | 280,279.99        | 354,885.25          | 380,970.50          | 26,085.25                 | 7.4%                        |
| 241-5700 Inspector of Buildings & Zoning - Expenses      | 13,025.00          | 9,311.52          | 16,235.00           | 16,035.00           | (200.00)                  | -1.2%                       |
| 291-5120 Emergency Management - Personal Services        | 37,000.00          | 36,500.00         | 43,000.00           | 38,000.00           | (5,000.00)                | -11.6%                      |
| 291-5700 Emergency Management - Expenses                 | 12,410.00          | 3,892.59          | 13,060.00           | 17,360.00           | 4,300.00                  | 32.9%                       |
| 292-5120 Animal Control Officer - Personal Services      | 87,495.49          | 64,934.64         | 97,479.06           | 105,268.91          | 7,789.85                  | 8.0%                        |
| 292-5700 Animal Control Officer - Expenses               | 8,355.00           | 5,438.80          | 8,355.00            | 8,355.00            | 0.00                      | 0.0%                        |
| 293-5120 Herring Warden - Personal Services              | 3,000.00           | 3,000.00          | 3,000.00            | 3,000.00            | 0.00                      | 0.0%                        |
| 293-5700 Herring Warden - Expenses                       | 1,200.00           | 875.00            | 1,200.00            | 1,200.00            | 0.00                      | 0.0%                        |
| 294-5110 Tree Warden - Salaries                          | 2,500.00           | 2,500.00          | 2,500.00            | 2,500.00            | 0.00                      | 0.0%                        |

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|-----------|--|--------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------------|
| 294-5120  | Tree Warden - Personal Services                | 1,200.00           | 240.00            | 1,000.00            | 1,000.00            | 0.00                      | 0.0%                        |
| 294-5700  | Tree Warden - Expenses                         | 13,200.00          | 900.00            | 13,000.00           | 13,000.00           | 0.00                      | 0.0%                        |
| 298-5120  | Shellfish Department - Personal Services       | 28,296.00          | 28,296.00         | 33,104.96           | 35,933.76           | 2,828.80                  | 8.5%                        |
| 298-5700  | Shellfish Department - Expenses                | 11,600.00          | 10,643.39         | 11,900.00           | 12,400.00           | 500.00                    | 4.2%                        |
| 299-5700  | Martha's Vineyard Shellfish Group              | 39,000.00          | 38,000.00         | 39,000.00           | 40,000.00           | 1,000.00                  | 2.6%                        |
| 311-5600  | Up-Island Regional School District             | 9,331,876.34       | 9,319,877.84      | 9,400,895.01        | 10,684,502.49       | 1,283,607.48              | 13.7%                       |
| 313-5600  | MVRHS District                                 | 3,029,021.38       | 3,020,124.63      | 3,396,970.22        | 3,500,000.00        | 103,029.78                | 3.0%                        |
| 421-5120  | Superintendent of Streets - Personal Services  | 67,000.00          | 67,000.00         | 74,500.00           | 82,000.00           | 7,500.00                  | 10.1%                       |
| 422-5120  | General Highway Fund - Personal Services       | 205,540.60         | 212,702.57        | 250,063.64          | 270,973.96          | 20,910.32                 | 8.4%                        |
| 422-5700  | General Highway Fund - Expenses                | 81,060.00          | 93,991.12         | 87,620.00           | 90,595.00           | 2,975.00                  | 3.4%                        |
| 423-5700  | Snow & Ice Removal - Expenses                  | 80,000.00          | 52,820.97         | 85,000.00           | 90,000.00           | 5,000.00                  | 5.9%                        |
| 424-5700  | Street Lights - Expenses                       | 2,500.00           | 1,764.92          | 3,200.00            | 3,200.00            | 0.00                      | 0.0%                        |
| 433-5120  | Local Drop-off - Personal Services             | 50.00              | 0.00              | 50.00               | 50.00               | 0.00                      | 0.0%                        |
| 433-5600  | Landfill/LDO Intergovernment                   | 8,000.00           | 8,000.00          | 8,000.00            | 11,000.00           | 3,000.00                  | 37.5%                       |
| 433-5700  | Landfill/LDO - Expenses                        | 5,920.00           | 3,602.17          | 5,920.00            | 5,520.00            | (400.00)                  | -6.8%                       |
| 439-5600  | MV Refuse District Intergovernment             | 121,953.96         | 124,258.00        | 125,512.00          | 126,657.10          | 1,145.10                  | 0.9%                        |
| 491-5120  | Cemeteries - Personal Services                 | 2,470.80           | 2,416.96          | 3,123.20            | 3,272.00            | 148.80                    | 4.8%                        |
| 491-5700  | Cemeteries - Expenses                          | 23,500.00          | 21,654.93         | 26,500.00           | 26,500.00           | 0.00                      | 0.0%                        |
| 510-5110  | Board of Health - Salaries                     | 3,000.00           | 3,000.00          | 3,000.00            | 3,000.00            | 0.00                      | 0.0%                        |
| 510-5120  | Board of Health - Personal Services            | 168,853.40         | 131,424.97        | 188,780.25          | 176,054.23          | (12,726.01)               | -6.7%                       |
| 510-5700  | Board of Health - Expenses                     | 16,225.00          | 11,341.26         | 16,225.00           | 22,725.00           | 6,500.00                  | 40.1%                       |
| 522-5700  | Health Services - Expenses                     | 26,000.00          | 12,299.91         | 26,000.00           | 20,000.00           | (6,000.00)                | -23.1%                      |
| 525-5600  | Dukes County Health Care Access                | 60,895.00          | 60,895.00         | 63,771.00           | 78,912.00           | 15,141.00                 | 23.7%                       |
| 526-5600  | Dukes County Public Benefits Access            | 7,225.00           | 7,225.00          | 6,541.00            | 7,290.00            | 749.00                    | 11.5%                       |
| 541-5120  | Up-Island Council on Aging - Personal Services | 308,915.67         | 289,693.63        | 353,855.05          | 319,769.06          | (34,085.99)               | -9.6%                       |
| 541-5700  | Up-Island Council on Aging - Expenses          | 19,200.00          | 12,608.94         | 20,900.00           | 36,450.00           | 15,550.00                 | 74.4%                       |
| 543-5700  | Veterans' Benefits                             | 21,000.00          | 17,964.90         | 22,000.00           | 21,000.00           | (1,000.00)                | -4.5%                       |
| 610-5120  | Library - Personal Services                    | 614,333.85         | 627,033.85        | 756,132.83          | 830,827.77          | 74,694.94                 | 9.9%                        |
| 610-5700  | Library - Expenses                             | 277,585.00         | 277,585.00        | 278,700.00          | 289,100.00          | 10,400.00                 | 3.7%                        |
| 620-5110  | Park and Recreation Com - Salaries             | 830.00             | 581.00            | 830.00              | 830.00              | 0.00                      | 0.0%                        |
| 620-5120  | Park and Recreation Com - Personal Services    | 33,814.64          | 33,773.95         | 44,834.58           | 50,103.65           | 5,269.07                  | 11.8%                       |
| 620-5700  | Park and Recreation Com - Expenses             | 1,450.00           | 1,350.29          | 1,950.00            | 1,950.00            | 0.00                      | 0.0%                        |
| 632-5120  | LC Beach & Seth's Pond - Personal Services     | 91,812.42          | 86,079.36         | 97,005.25           | 96,086.65           | (918.60)                  | -0.9%                       |
| 632-5700  | LC Beach & Seth's Pond - Expenses              | 15,925.00          | 10,846.69         | 18,925.00           | 23,925.00           | 5,000.00                  | 26.4%                       |
| 640-5120  | Recreation - Personal Services                 | 17,354.00          | 5,889.74          | 18,193.68           | 21,536.24           | 3,342.56                  | 18.4%                       |
| 640-5700  | Recreation - Expenses                          | 10,100.00          | 7,367.31          | 10,900.00           | 20,400.00           | 9,500.00                  | 87.2%                       |
| 650-5700  | Town Grounds - Expenses                        | 10,750.00          | 10,559.71         | 10,250.00           | 10,250.00           | 0.00                      | 0.0%                        |
| 690-5700  | Historic District Committee - Expenses         | 600.00             | 0.00              | 600.00              | 600.00              | 0.00                      | 0.0%                        |
| 691-5700  | Local Historical Commission - Expenses         | 350.00             | 0.00              | 350.00              | 350.00              | 0.00                      | 0.0%                        |
| 692-5600  | MV Cultural Council                            | 3,500.00           | 3,500.00          | 3,500.00            | 5,000.00            | 1,500.00                  | 42.9%                       |
| 710-5910  | Debit Service - Principal                      | 774,750.00         | 774,750.00        | 790,000.00          | 725,000.00          | (65,000.00)               | -8.2%                       |
| 751-5915  | Long Term Debt - Interest                      | 137,692.00         | 137,691.88        | 121,032.50          | 103,676.25          | (17,356.25)               | -14.3%                      |
| 752-5925  | Short Term Debt - Interest                     | 11,580.00          | 6,639.23          | 73,006.75           | 61,250.00           | (11,756.75)               | -16.1%                      |
| 911-5170  | County Retirement                              | 593,338.00         | 593,314.62        | 660,009.00          | 690,785.00          | 30,776.00                 | 4.7%                        |
| 912-5170  | Workers' Compensation                          | 17,500.00          | 18,451.00         | 19,000.00           | 21,280.00           | 2,280.00                  | 12.0%                       |
| 913-5170  | Massachusetts Unemployment                     | 3,000.00           | 0.00              | 0.00                | 0.00                | 0.00                      | 0.0%                        |
| 914-5170  | Health Insurance                               | 1,008,065.00       | 875,334.26        | 1,041,680.00        | 1,090,800.00        | 49,120.00                 | 4.7%                        |
| 915-5170  | Life Insurance                                 | 4,700.00           | 4,663.16          | 5,200.00            | 5,500.00            | 300.00                    | 5.8%                        |
| 916-5170  | Medicare                                       | 63,000.00          | 60,593.25         | 74,887.00           | 78,000.00           | 3,113.00                  | 4.2%                        |
| 945-5740  | Public Officials Liability Insurance           | 20,029.00          | 13,350.00         | 13,350.00           | 14,685.00           | 1,335.00                  | 10.0%                       |
|           | Sub-Total                                      | 22,170,945.70      | 21,597,172.31     | 23,747,687.25       | 25,840,061.20       | 2,092,373.95              | 8.8%                        |

\* Includes ATM 2023 Article 5 Wage Adjustment

**Yellow = Budget Submitted**  
**Orange = Final Budget or Assessment Pending**