

From: Treasurer <treasurer@westtisbury-ma.gov>
Sent: Thursday, September 9, 2021 3:26 PM
To: Personnel Board <personnel@westtisbury-ma.gov>
Cc: Bruce Stone (accountant@westtisbury-ma.gov) <accountant@westtisbury-ma.gov>
Subject: sunset of extra vacation carryover

Dear Maria and Personnel Board members,

Bruce and I have taken a very broad brush look at the possible cost of a buyout, and I can tell you that it is sufficiently complicated that given our two different methodologies, we are coming up with very different potential costs. Because individual employees accrue their leave on their individual anniversaries, this is a moving target, and any arbitrary date is going to disadvantage someone. At particular risk will be people whose annual anniversary date is within 2-3 months of June 30, 2022, because there will be amounts that were not yet eligible for a buyout on June 30th, but will need to be used up very soon after that, during what can be a very busy time of year.

Bruce is getting a potential buyout of about \$62,500, while my figure is just over \$113,000. My figure is based on what their actual carryover was last time, without adjusting it down fully for time that may have been used since then, as that involves a level of detail that I cannot undertake this week. So I am quite sure that my figure is a bit high, but that his is quite likely a bit low. In any case, you can see that this is no small amount of money, because so many people were unable to take vacation for a full year or more. All of these calculations presume that no one makes any progress toward working down their carryover between now and June 30th, which we know is not the case, as many of us have begun to take time, even if we don't go anywhere.

In discussing this back and forth at length, Bruce actually came up with an alternate solution that I agree has considerable merit. Bruce suggested that instead of a buyout on a particular date, that we enact a bylaw amendment that says that anyone who was employed full-time by the Town as of March 31, 2020 (or thereabouts) will be allowed to carry over an accrual of two years (vs. the regular one) for the balance of their tenure with the Town. This could be paired with adding more than we have in years past, on an annual basis, to the terminated employees leave payout reserve, in anticipation of larger termination payouts if people are unable to catch up their leave in the meantime. So many of us are one and two person departments, where the stress cost of taking a lot of vacation, however much needed, is considerable when one returns!

Pros:

- Removes the immediate steep cost of a one-time buyout
- Smooths the financial cost of this increased liability over time, and may decrease it if time is used incrementally before termination
- Acknowledges that 2020-21 was simply a very unusual year

Con:

- Removes the incentive for employees to get current with their vacation, when a break for most is badly needed

We both plan to attend your meeting on Monday, although I may be about 15 minutes late, due to a prior commitment.

Thanks for giving this your attention and thoughts.

Kathy and Bruce

My work schedule is Tuesday through Friday, 8:30 – 4:30. If you have an urgent matter on a Monday, please contact Joan Chavez, Assistant Treasurer/Collector at taxcollector@westtisbury-ma.gov

For tax payments, you can pay online via <https://epay.cityhallsystems.com/> or mail your payment to the Lockbox address in Woburn that is printed on your tax bill(s) – but do not send correspondence there. (If you have correspondence, you can mail it to the address below.) There are also drop boxes in the Town Hall Lobby and in the parking lot for tax payments or any other correspondence you would like to leave.

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