

**Town of West Tisbury  
FY 2024 Budget Request Submission**

Submitted by (Department/Committee):     Treasurer/Collector -- 145    

Name of Person Submitting     Kathy Logue    

Date Approved by Department/Committee     12/13/2022    

**Narrative:**

Please give a brief narrative explaining any significant changes to your department/committee expected to occur in FY 2024 and the budgetary impact of them. This should include any changes to revenues (fees and grants) that will offset the net cost to the town. Especially note any proposed changes to your department or committee staffing. **Also describe any major accomplishments or information on the activities of your department/committee that would be helpful to the Selectmen and Finance Committee. (Feel free to do as separate attachment)**

The salary line reflects a step increase for the Assistant Treasurer/Collector, an increase in the longevity percentage for the Treasurer/Collector, and COLA for both positions. The expense budget is a very slight increase, due to the increased cost of postage and other tax bill related items.

Town of West Tisbury  
FY 2024 Budget Request Worksheet

**Due by December 21, 2022**

**Treasurer/Collector - 145**

**Revenue**

Source/Description of Revenue	Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate
Miscellaneous Department Receipts	General				
Penalties & Interest Property Tax/Tax liens	General	63,863	49,035	40,000	<b>42,500.00</b>
Penalties & Interest Excise Tax	General	18,678	14,490	7,500	<b>7,500.00</b>
Investment Earnings	General	9,645	3,800	8,000	<b>10,000.00</b>
Municipal Lien Certificate Fees	General	6,600	5,125	5,000	<b>5,000.00</b>
<b>Total Revenue Generated</b>		<b>98,786</b>	<b>72,450</b>	<b>60,500</b>	<b>65,000.00</b>

**Personal Services**

	Grade	Step	Hours/ Week	Weeks/ Year	Hourly Rate*	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Treasurer/Collector	9	8	32.75	52.2	62.99	97,190	100,182	103,069	<b>107,684.55</b>
		Longevity 3%				1,937	2,013	2,061	<b>3,230.54</b>
Assistant Treasurer/Collector	7	5	30.5	52.2	44.96	56,753	60,553	65,276	<b>71,580.82</b>
<b>Total Personal Services</b>						<b>155,881</b>	<b>162,748</b>	<b>170,406</b>	<b>182,495.91</b>
Percent Change									<b>7.1%</b>

\* 4.4% Scale Adjustment

**Expenses**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 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	14,180	11,963	13,925
Professional & Technical (training/seminars)	5302	190	110	400
Communication-Postage/Shipping	5342	6,702	7,343	7,800
Communication-Telephone/Internet	5344			
Communication-Notices/Ads	5346	785	441	900
Communication-Publications/TV	5348			
Other Purchased Services	5380	242		2,000
Office Supplies	5420	470	334	300
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	661		650
Travel	5710	0	20	1,750
Dues & Memberships	5730	160	160	230
Insurance Premiums	5740	1,537	1,538	1,550
Other Unclassified Items	5780			
<b>Expenses</b>	<b>24,928</b>	<b>21,908</b>	<b>29,505</b>	<b>29,900.00</b>
Percent Change				<b>1.3%</b>

**Legal Services**

<b>Legal Services</b>	5305			
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<b>Total Department/Committee</b>	180,808	184,656	199,911	<b>212,395.91</b>
Percent Change				<b>6.2%</b>

Submitted by: Katherine Logue

Date Completed: December 13, 2022

**Town of West Tisbury  
FY 2024 Budget Request Submission**

Submitted by (Department/Committee):     Tax Title -- 158    

Name of Person Submitting     Kathy Logue    

Date Approved by Department/Committee     12/13/2022    

**Narrative:**

Please give a brief narrative explaining any significant changes to your department/committee expected to occur in FY 2024 and the budgetary impact of them. This should include any changes to revenues (fees and grants) that will offset the net cost to the town. Especially note any proposed changes to your department or committee staffing. **Also describe any major accomplishments or information on the activities of your department/committee that would be helpful to the Selectmen and Finance Committee. (Feel free to do as separate attachment)**

I have reduced this budget slightly, as there are only a few parcels in Tax Title, and none appear to present more than normal legal processing costs.

Town of West Tisbury  
FY 2024 Budget Request Worksheet

Due by December 21, 2022

**Tax Title Foreclosures - 158**

**Revenue**

Source/Description of Revenue	Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate
Miscellaneous Department Receipts	General				
Tax Title Redemptions	General	47,035	40,681	7,500	7,500
Tax Title Penalties & Interest	General	6,453	6,361	2,500	2,500
<b>Total Revenue Generated</b>		<b>53,488</b>	<b>47,042</b>	<b>10,000</b>	<b>10,000.00</b>

**Expenses**

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 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				
Professional & Technical (training/seminars)	5302				
Communication-Postage/Shipping	5342				
Communication-Telephone/Internet	5344				
Communication-Notices/Ads	5346				
Communication-Publications/TV	5348				
Other Purchased Services	5380				
Office Supplies	5420				
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			150	<b>150.00</b>
Travel	5710				
Dues & Memberships	5730				
Insurance Premiums	5740				
Other Unclassified Items	5780				
<b>Expenses</b>		<b>0</b>	<b>0</b>	<b>150</b>	<b>150.00</b>
Percent Change					<b>0.0%</b>

**Legal Services**

<b>Legal Services</b>	5305	3,260	5,117	5,350	<b>5,000.00</b>
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<b>Total Department/Committee</b>		3,260	5,117	5,500	<b>5,150.00</b>
Percent Change					<b>-6.4%</b>

Submitted by:

Katherine Logue

Date Completed:

December 13, 2022

**Town of West Tisbury  
FY 2024 Budget Request Submission**

Submitted by (Department/Committee): Debt Service 710/751/752

Name of Person Submitting Kathy Logue

Date Approved by Department/Committee 12/13/2022

**Narrative:**

Please give a brief narrative explaining any significant changes to your department/committee expected to occur in FY 2024 and the budgetary impact of them. This should include any changes to revenues (fees and grants) that will offset the net cost to the town. Especially note any proposed changes to your department or committee staffing. **Also describe any major accomplishments or information on the activities of your department/committee that would be helpful to the Selectmen and Finance Committee. (Feel free to do as separate attachment)**

I will be level funding the debt service lines (in aggregate) and in the process, accelerating the paydown of the Highway building debt, in anticipation of higher debt service in future years related to the Up Island Council on Aging and/or the energy-related upgrades to town buildings.

Town of West Tisbury  
FY 2024 Budget Request Worksheet

Due by December 21, 2022

**Debt Items**

**Debt Service - 710/751/752**

**Debt - Principal (710)**

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Long Term Debt - Principal	5910	805,083	774,750	774,750	790,000.00
<b>Expenses</b>		805,083	774,750	774,750	790,000.00 2.0%

**Long Term Debt - Interest (751)**

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Long Term Debt - Interest	5915	169,639	153,739	137,692	121,032.50
<b>Expenses</b>		169,639	153,739	137,692	121,032.50 -12.1%

**Short Term Debt - Interest (752)**

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Short Term Debt - Interest	5925	10,730	2,301	11,580	13,006.75
<b>Expenses</b>		10,730	2,301	11,580	13,006.75 12.3%

<b>Total Debt</b>	985,452	930,790	924,022	924,039.25 0.0%
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Submitted by:

Katherine Logue

Date Completed:

December 13, 2022

**FY2024 - Debt Service Budget**

	FY2023	FY2024	Purpose
	<u>Budget</u>	<u>Budget</u>	
Retirement of L/T Debt			
Fidelity Capital Markets	235,000.00	235,000.00	Town Hall Renovation (2009 bonding)
Baird	125,000.00	120,000.00	Public Safety Building (2014 bonding)
Norwood Bank	80,000.00	0.00	Fire Truck purchase (paid off in FY23)
Norwood Bank (in FY2022)	79,750.00	180,000.00	Highway building, highway truck & HH roof/trim
Raymond James & Assoc.	155,000.00	155,000.00	Road resurfacing (2013 bonding)
Raymond James & Assoc.	100,000.00	100,000.00	Library Construction - town share (2013 bonding)
		<u>790,000.00</u>	Subtotal, LT Debt reduction
Interest, L/T Debt			
Fidelity Capital Markets	52,134.37	44,643.75	Town Hall Renovation (2009 bonding)
Baird	46,350.00	42,600.00	Public Safety Building (2014 bonding)
Raymond James & Assoc.	21,932.50	18,638.75	Road resurfacing (2013 bonding)
Raymond James & Assoc.	17,275.00	15,150.00	Library Construction - town share (2013 bonding)
		<u>121,032.50</u>	Subtotal, LT interest
Interest, S/T Debt			
TBD	9,968.75	11,756.75	Highway building, highway truck & HH roof/trim
Norwood Bank	359.00	0.00	Fire Truck purchase (paid off in FY23)
Various	1,250.00	1,250.00	Interest on abatement refunds, if needed
		<u>13,006.75</u>	
Payment of Debt Principal, BAN reduction			
	924,019.62	924,039.25	Total needed for actual debt service expenses
Change:		19.63	0.00%
Subtotals of principal & interest by project:			
Town Hall Renovation (2009 bonding)		paid by town	
Public Safety Building (2014 bonding)		279,643.75	
Fire Truck purchase		162,600.00	
Road resurfacing (2013 bonding)		0.00	paid off in FY 2023
Library Construction - town share (2013 bonding)		173,638.75	
Highway building, highway truck & HH roof/trim		115,150.00	
Misc. short term		191,756.75	
		<u>1,250.00</u>	
		924,039.25	<excl. CPA portions shown below

**CPC Debt**  
 Scott's Grove principal owed in FY: 200,000.00 100.00% CPC share  
 Int. due Dec. 2023 200,000.00 if CPC agrees, pay down fully in FY 2024

issuance costs and legal fees to come from CPC admin budget; principal and (est'd) interest payment to come from an ATM warrant article for that purpose

**Town of West Tisbury  
FY 2024 Budget Request Submission**

Submitted by (Department/Committee): Employee Benefits 911-916

Name of Person Submitting Kathy Logue

Date Approved by Department/Committee 12/15/2022

**Narrative:**

Please give a brief narrative explaining any significant changes to your department/committee expected to occur in FY 2024 and the budgetary impact of them. This should include any changes to revenues (fees and grants) that will offset the net cost to the town. Especially note any proposed changes to your department or committee staffing. **Also describe any major accomplishments or information on the activities of your department/committee that would be helpful to the Selectmen and Finance Committee. (Feel free to do as separate attachment)**

911 – County Retirement: This is the actual assessment for FY 2024, including a \$11,163 discount for paying the full assessment in July, rather than in two installments.

912 – Workers Comp Insurance: Our premiums are based on payroll as well as recent injury experience/claims. Our claims experience is excellent, but our payroll will, as always, increase, so this line is increasing as well.

913 – Unemployment Insurance: I am proposing to switch our mode of operation for unemployment to setting up and funding an Unemployment Compensation Fund, rather than budgeting for this line in the future. The warrant article will propose to a) establish such a fund, b) divert any unspent funds at the end of FY 2023 into that fund (assuming that is allowed), and b) request \$3,000 in new funding (the same amount that would have been in the annual budget). After a few years, unless there is a very unusual year, the funding for this line should diminish or perhaps no longer be needed most years.

914 – Health Insurance: As is true every year, this budget is based on the current census of active employees and retirees, any known likely changes to that census, as well as a contingency for unknown changes. It is **VERY PRELIMINARY**, and will be revised when I receive the actual FY2024 rates and as/when I hear of any more likely census changes.

915 – Life Insurance: This slight increase is due to possible retirements and/or increases in full-time staff.

916 – Employer’s Share of Medicare: This increase is based on likely increases in the gross payroll on which Medicare is charged, as well as a decrease in the employees who are exempt from Medicare due to having been hired before April 1986.



Town of West Tisbury  
FY 2024 Budget Request Worksheet

Due by December 21, 2022

**Employee Benefits**

**County Retirement - 911**

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Employee Benefits	5170	549,853	560,965	593,338	660,009.00
<b>Expenses</b>		549,853	560,965	593,338	660,009.00 11.2%

**Worker's Compensation - 912**

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Employee Benefits	5170	15,110	15,929	17,500	19,000.00
<b>Expenses</b>		15,110	15,929	17,500	19,000.00 8.6%

**Unemployment Insurance - 913**

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Employee Benefits	5170	1,500	0	3,000	0.00
<b>Expenses</b>		1,500	0	3,000	0.00 -100.0%

*See Narrative ^*

**Health Insurance - 914**

<b>PRELIMINARY - WILL BE REVISED</b>		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Employee Benefits					
Health Insurance - Current Employees	5170	447,698	445,080	625,200	649,700.00
Health Savings - Employer Share	5174	20,000	20,000	20,430	18,430.00
OPEB - Premiums Current Retirees	5172	140,082	135,863	160,185	155,550.00
OPEB - Transfer to Trust	5176	101,750	201,782	202,250	237,250.00
<b>Total Expense (Line Item) 5170</b>		709,530	802,725	1,008,065	1,060,930.00 5.2%

**Life Insurance - 915**

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Employee Benefits	5170	4,513	4,318	4,700	5,200.00
<b>Expenses</b>		4,513	4,318	4,700	5,200.00 10.6%

**Medicare Tax - 916**

		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request
Employee Benefits	5170	51,279	56,685	63,000	69,000.00
<b>Expenses</b>		51,279	56,685	63,000	69,000.00 9.5%

Submitted by:

Katherine Logue

Date Completed:

December 15, 2022