

Appendix I - C

Expense Statement Aquinnah FY 1997				
	Business/			
Source/	Commercial/	Farm/		Actual
Department	Industrial	Open Space	Residential	Expenditures
GENERAL GOVERNMENT				
Moderator	\$1.34	\$58.71	\$104.97	\$165.00
Board of Selectmen	\$290.61	\$12,765.35	\$22,825.50	\$35,877.87
Finance Committee	\$162.49	\$7,137.35	\$12,762.17	\$20,060.00
Town Accountant	\$216.28	\$9,500.49	\$16,987.66	\$26,701.76
Assessors	\$223.51	\$9,817.67	\$17,554.81	\$27,593.23
Town Treasure	\$132.65	\$5,826.92	\$10,419.02	\$16,376.95
Tax Collector	\$264.15	\$11,603.17	\$20,747.44	\$32,611.50
Legal Expense	\$234.77	\$10,312.31	\$18,439.27	\$28,983.45
Personnel	\$64.53	\$2,834.60	\$5,068.50	\$7,966.84
Town Clerk	\$49.62	\$2,179.39	\$3,896.92	\$6,125.31
Board of Registrars	\$0.00	\$0.00	\$2,954.50	\$2,954.50
Conservation Com	\$5.82	\$255.46	\$456.79	\$718.00
Planning Board	\$4.42	\$194.18	\$347.22	\$545.77
Shellfish	\$179.21	\$7,872.05	\$14,075.89	\$22,124.94
State/County/MVC Assmt	\$87.30	\$3,834.73	\$6,856.81	\$10,777.76
Debt:Interest/Principal	\$70.10	\$3,079.40	\$5,506.22	\$8,654.86
Employee Benefits	\$888.39	\$39,023.28	\$69,776.86	\$109,677.56
Liability Insurance	\$100.87	\$4,430.78	\$7,922.60	\$12,453.00
TOTAL	\$2,976.05	\$130,725.83	\$236,703.16	\$370,405.04
PUBLIC SAFETY				
Police Dept.	\$1,605.25	\$70,512.20	\$126,081.68	\$198,179.32
Fire Dept.	\$301.02	\$13,222.52	\$23,642.96	\$37,162.78
Ambulance	\$193.73	\$8,509.55	\$15,215.79	\$23,916.67
Board of Appeals	\$9.24	\$405.98	\$725.92	\$1,141.03
Board of Health	\$77.19	\$3,390.84	\$6,063.11	\$9,530.19
Building Insp.	\$120.71	\$5,302.14	\$9,480.67	\$14,902.02
Animal Control	\$18.47	\$811.22	\$1,450.52	\$2,279.98
TOTAL	\$2,325.61	\$102,154.45	\$182,660.65	\$287,140.71
PUBLIC WORKS				
Solid Waste Disposal	\$384.42	\$16,886.09	\$30,193.73	\$47,459.49
Highway admin	\$124.90	\$5,486.22	\$9,809.82	\$15,419.39
TOTAL	\$509.32	\$22,372.31	\$40,003.54	\$62,885.17
EDUCATION				
School	\$0.00	\$0.00	\$221,526.08	\$221,526.08
M.V.R.H.S.	\$0.00	\$0.00	\$106,728.78	\$106,728.78
TOTAL	\$0.00	\$0.00	\$328,254.86	\$328,254.86
HUMAN SERVICES				
Cemetery	\$0.00	\$0.00	\$1,888.75	\$1,888.75
Council on Aging	\$0.00	\$0.00	\$14,020.18	\$14,020.18
Library	\$0.00	\$0.00	\$16,289.21	\$16,289.21
Recreation	\$0.00	\$0.00	\$52,691.97	\$52,691.97
TOTAL	\$0.00	\$0.00	\$84,890.11	\$84,890.11
GRAND TOTALS	\$5,810.98	\$255,252.58	\$872,512.32	\$1,133,575.89

Appendix I - D

Summary of Revenues and Expenditures by Land Use Category				
Town of Aquinnah for Fiscal Year 1997				
<u>TOTAL EXPEDITURES FISCAL YEAR 1997</u>				
	Business/ Commercial/	Farm/		
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Total</u>
General Government	\$2,976.05	\$130,725.83	\$236,703.16	\$370,405.04
Public Safety	\$2,325.61	\$102,154.45	\$182,660.65	\$287,140.71
Public Works	\$509.32	\$22,372.31	\$40,003.54	\$62,885.17
Education	\$0.00	\$0.00	\$328,254.86	\$328,254.86
Human Services	\$0.00	\$0.00	\$84,890.11	\$84,890.11
GRAND TOTALS	\$5,810.98	\$255,252.59	\$872,512.32	\$1,133,575.89
Percent of Expenditures	0.51%	22.52%	76.97%	
<u>TOTAL REVENUES FOR FISCAL YEAR 1997</u>				
	Business/ Commercial/	Farm/		
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Total</u>
Property Tax	\$9,338.62	\$403,175.35	\$733,558.34	\$1,145,958.99
Local Receipts	\$2,246.58	\$88,978.22	\$176,554.53	\$267,754.32
State Aid	\$278.26	\$12,222.70	\$18,825.62	\$37,382.33
Special Revenue	\$175.14	\$7,693.16	\$13,756.01	\$21,622.14
GRAND TOTALS	\$12,038.60	\$512,069.43	\$942,694.50	\$1,472,717.78
Percent of Revenue	0.82%	34.77%	64.01%	
<u>RATIO OF EXPENSES/REVENUES BY LAND USE CATEGORY</u>				
	Business/ Commercial/	Farm/		
<u>Expenses/Revenues</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	
	\$0.63	\$0.65	\$1.20	

Appendix I - E

Summary of Revenues and Expenditures by Residential Category			
Town of Aquinnah for Fiscal Year 1997			
TOTAL RESIDENTIAL EXPEDITURES FISCAL YEAR 1997			
	<u>Residential</u>	<u>Residential</u>	
<u>Department</u>	<u>Year-Round</u>	<u>Seasonal</u>	<u>Total</u>
General Government	\$62,110.91	\$174,592.25	\$236,703.16
Public Safety	\$47,930.15	\$134,730.50	\$182,660.65
Public Works	\$10,496.93	\$29,506.61	\$40,003.54
Education	\$328,254.86	\$0.00	\$328,254.86
Human Services	\$22,275.16	\$62,614.95	\$84,890.11
GRAND TOTALS	\$471,068.02	\$401,444.30	\$872,512.32
Percent of Residential Expenditures	53.99%	46.01%	
Percent of All Expenditures	41.56%	35.41%	
TOTAL RESIDENTIAL REVENUE FOR FISCAL YEAR 1997			
	<u>Residential</u>	<u>Residential</u>	
<u>Department</u>	<u>Year-Round</u>	<u>Seasonal</u>	<u>Total</u>
Property Tax	\$192,485.71	\$541,072.63	\$733,558.34
Local Receipts	\$46,327.91	\$130,226.62	\$176,554.53
State Aid	\$4,939.84	\$13,885.78	\$18,825.62
Special Revenue	\$3,609.58	\$10,146.43	\$13,756.01
Other Receipts	\$0.00	\$0.00	\$0.00
GRAND TOTALS	\$247,363.04	\$695,331.46	\$942,694.50
Percent of Residential Revenue	26.24%	73.76%	
Percent of All Revenue	16.80%	47.21%	
RATIO OF EXPENSES/REVENUES BY RESIDENTIAL LAND USE CATEGORY			
	<u>Residential</u>	<u>Residential</u>	
<u>Expenses/Revenues</u>	<u>Year-Round</u>	<u>Seasonal</u>	
	\$2.47	\$0.75	
Year-round properties accounted for 26.24% of the total residential properties within Aquinnah.			
Seasonal properties accounted for 73.76% of the total residential properties within Aquinnah.			

Appendix II - A

Assessment Ratios For All Land Use Categories Business/Commercial/Industrial, Farm/Open Space, and Residential Land Use

Business/Commercial/Industrial:	01.13%
Farm/Open Space:	27.65%
Residential:	71.22%

The "Fall Back Ratio" was calculated as follows:

Summary Assessment Data - Chilmark FY 1997				
	Business/ Commercial/ Industrial	Farm/ Open Space	Residential	Total
Property Type	Assessed Value	Assessed Value	Assessed Value	Assessed Value
State Data	\$10,101,000.00	\$0.00	\$860,152,800.00	\$870,253,800.00
Adjustments				
Residential Vacant Land		\$188,862,500.00	(\$188,862,500.00)	
Chapter 61, 61A, 61B	(\$275,200.00)	\$275,200.00		
Residential parcels over 6 acres		\$51,497,954.18	(\$51,497,954.18)	
After adjustments	\$9,825,800.00	\$240,635,654.18	\$619,792,345.82	\$870,253,800.00
% of total	1.13%	27.65%	71.22%	
Division between residential and business only	1.56%		98.44%	\$629,618,145.82

Assessment Ratios For Business/Commercial/Industrial and Residential Land Use Categories Only

Business/Commercial/Industrial:	01.56%
Residential:	98.44%

Appendix II - B

Revenue Statement Chilmark FY 1997				
	<u>Business/</u>			
<u>Source/</u>	<u>Commercial/</u>	<u>Farm/</u>		<u>Actual</u>
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Revenue</u>
PROPERTY TAX				
Real Estate	\$28,287.69	\$692,172.28	\$1,782,875.57	\$2,503,335.54
Personal	\$635.44	\$0.00	\$40,097.89	\$40,733.33
TOTAL	\$28,923.13	\$692,172.28	\$1,822,973.46	\$2,544,068.87
LOCAL RECEIPTS				
Tax Liens	\$59.30	\$1,450.98	\$3,737.40	\$5,247.68
Excise Tax	\$1,795.63	\$0.00	\$113,309.02	\$115,104.65
Penalties / Interest	\$125.69	\$3,075.40	\$7,921.53	\$11,122.62
Roll-Back Taxes	\$36.47	\$892.79	\$2,298.79	\$3,227.73
Charges For Services	\$3,712.18	\$90,833.33	\$233,965.63	\$328,511.13
Permits & Licenses	\$433.81	\$10,614.84	\$27,341.36	\$38,390.00
Fines & Forfeits	\$210.46	\$5,149.70	\$13,264.44	\$18,624.60
Miscellaneous Revenues	\$268.97	\$6,581.55	\$16,952.54	\$23,803.06
Transfers	\$145.77	\$3,566.85	\$9,187.38	\$12,900.00
TOTAL	\$6,788.28	\$122,165.44	\$427,978.08	\$556,931.47
STATE AID				
Abatement to Veterans	\$0.00	\$0.00	\$350.00	\$350.00
Lottery	\$0.00	\$0.00	\$2,288.00	\$2,288.00
Highways	\$1,540.12	\$37,685.24	\$97,068.44	\$136,293.80
Motor Vehicle Infractions	\$0.00	\$0.00	\$5,515.00	\$5,515.00
Registry of Motor Vehicle Fees	\$0.00	\$0.00	\$820.00	\$820.00
State Grants	\$662.64	\$16,214.11	\$41,763.79	\$58,640.54
TOTAL	\$2,202.76	\$53,899.35	\$147,805.24	\$203,907.34
SPECIAL REVENUE				
Receipts Reserved for appropriation	\$79.96	\$1,956.57	\$5,039.66	\$7,076.19
Gifts	\$425.26	\$10,405.67	\$26,802.59	\$37,633.51
Community Center Special Maintenance	\$0.00	\$0.00	\$4,000.00	\$4,000.00
Tri-Town Ambulance	\$0.00	\$0.00	\$71,750.34	\$71,750.34
TOTAL	\$505.22	\$12,362.23	\$107,592.59	\$120,460.04
OTHER RECEIPTS				
Trusts	\$296.98	\$7,266.80	\$18,717.61	\$26,281.39
Stabilization Fund	\$211.63	\$5,178.36	\$13,338.25	\$18,728.24
Agency Funds	\$198.84	\$4,865.36	\$12,532.05	\$17,596.25
TOTAL	\$707.45	\$17,310.53	\$44,587.91	\$62,605.88
GRAND TOTALS				
	\$39,126.83	\$897,909.82	\$2,550,937.27	\$3,487,973.60
TOTAL (%)	1.12%	25.74%	73.14%	

Appendix II - C

Expense Statement Chilmark FY 1997				
	<u>Business/</u>			
<u>Source/</u>	<u>Commercial/</u>	<u>Farm/</u>		<u>Actual</u>
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Expenditures</u>
GENERAL GOVERNMENT				
Moderator	\$0.17	\$4.15	\$10.68	\$15.00
Board of Selectmen	\$717.43	\$17,554.90	\$45,217.36	\$63,489.70
Finance Committee	\$1.07	\$26.27	\$67.66	\$95.00
Town Accountant	\$386.58	\$9,459.32	\$24,365.02	\$34,210.92
Assessors	\$499.66	\$12,226.31	\$31,492.14	\$44,218.11
Town Treasure	\$449.45	\$10,997.49	\$28,326.98	\$39,773.91
Tax Collector	\$408.03	\$9,984.15	\$25,716.85	\$36,109.03
Legal Expense	\$239.98	\$5,872.01	\$15,124.94	\$21,236.93
Personnel	\$3.78	\$92.50	\$238.26	\$334.54
Town Clerk	\$185.46	\$4,537.94	\$11,688.68	\$16,412.07
Board of Registrars	\$0.00	\$0.00	\$3,313.95	\$3,313.95
Conservation Com	\$130.81	\$3,200.79	\$8,244.50	\$11,576.10
Planning Board	\$269.11	\$6,584.93	\$16,961.25	\$23,815.29
Historical Com	\$3.19	\$77.97	\$200.84	\$282.00
Shellfish	\$1,008.76	\$24,683.48	\$63,578.93	\$89,271.18
State/County/MVC Assmt	\$1,944.83	\$47,587.98	\$122,575.63	\$172,108.44
Debt:Interest/Principal	\$1,811.36	\$44,322.33	\$114,164.05	\$160,297.74
Employee Benefits	\$1,854.73	\$45,383.47	\$116,897.30	\$164,135.50
Liability Insurance	\$366.83	\$8,975.88	\$23,119.79	\$32,462.50
Audit	\$90.40	\$2,212.00	\$5,697.60	\$8,000.00
TOTAL	\$10,371.64	\$253,783.85	\$657,002.42	\$921,157.91
PUBLIC SAFETY				
Police Dept.	\$3,143.40	\$76,915.96	\$198,117.71	\$278,177.07
Fire Dept.	\$598.75	\$14,650.72	\$37,736.86	\$52,986.32
Tri-Town Ambulance	\$0.00	\$0.00	\$71,751.34	\$71,750.34
Board of Appeals	\$65.17	\$1,594.71	\$4,107.60	\$5,767.48
Board of Health	\$349.34	\$8,548.12	\$22,017.97	\$30,915.43
Building Insp.	\$301.99	\$7,389.39	\$19,033.35	\$26,724.72
Civil Defense	\$1.53	\$37.32	\$96.13	\$134.98
Animal Control	\$97.29	\$2,380.53	\$6,131.69	\$8,609.50
TOTAL	\$4,557.47	\$111,516.74	\$358,992.64	\$475,065.84
PUBLIC WORKS				
Public Build Maint	\$640.63	\$15,675.67	\$40,376.90	\$56,693.20
Solid Waste Disposal	\$1,091.14	\$26,699.22	\$68,771.01	\$96,561.37
Highway admin	\$1,339.01	\$32,764.24	\$84,393.11	\$118,496.36
Comfort Station	\$107.25	\$2,624.42	\$6,759.90	\$9,491.58
TOTAL	\$3,178.04	\$77,763.55	\$200,300.92	\$281,242.51

Appendix II - C (Continued)

Expense Statement Chilmark FY 1997 (Continued)				
	<u>Business/</u>			
<u>Source/</u>	<u>Commercial/</u>	<u>Farm/</u>		<u>Actual</u>
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Expenditures</u>
EDUCATION				
School	\$0.00	\$0.00	\$849,133.01	\$849,133.01
M.V.R.H.S.	\$0.00	\$0.00	\$276,589.29	\$276,589.29
TOTAL	\$0.00	\$0.00	\$1,125,722.30	\$1,125,722.30
HUMAN SERVICES				
Harbor Master	\$0.00	\$0.00	\$60,380.44	\$60,380.44
Cemetery	\$0.00	\$0.00	\$10,551.15	\$10,551.15
Council on Aging	\$0.00	\$0.00	\$59,422.03	\$59,422.03
Veterans Services	\$0.00	\$0.00	\$699.95	\$699.95
Library	\$0.00	\$0.00	\$127,559.71	\$127,559.71
Arts Counsel	\$0.00	\$0.00	\$2,422.00	\$2,422.00
Community Center	\$0.00	\$0.00	\$13,958.73	\$13,958.73
Recreation	\$0.00	\$0.00	\$72,986.44	\$72,986.44
TOTAL	\$0.00	\$0.00	\$347,980.45	\$347,980.45
GRAND TOTALS	\$18,107.14	\$443,064.14	\$2,689,998.72	\$3,151,169.01

Appendix II - D

Summary of Revenues and Expenditures by Land Use Category				
Town of Chilmark for Fiscal Year 1997				
TOTAL EXPEDITURES FISCAL YEAR 1997				
	Business/			
	Commercial/	Farm/		
Department	Industrial	Open Space	Residential	Total
General Government	\$10,371.64	\$253,783.85	\$657,002.42	\$921,157.91
Public Safety	\$5,638.50	\$137,968.66	\$355,375.34	\$498,982.50
Public Works	\$3,178.04	\$77,763.55	\$200,300.92	\$281,242.51
Education	\$0.00	\$0.00	\$1,125,722.30	\$1,125,722.30
Human Services	\$0.00	\$0.00	\$347,980.45	\$347,980.45
GRAND TOTALS	\$19,188.18	\$469,516.06	\$2,686,381.43	\$3,175,085.67
Percent of Expenditures	0.60%	14.79%	84.61%	
TOTAL REVENUE FOR FISCAL YEAR 1997				
	Business/			
	Commercial/	Farm/		
Department	Industrial	Open Space	Residential	Total
Property Tax	\$28,923.43	\$692,172.28	\$1,822,973.46	\$2,544,069.17
Local Receipts	\$6,788.28	\$122,165.44	\$427,978.08	\$556,931.80
State Aid	\$2,202.76	\$53,899.35	\$147,805.24	\$203,907.35
Special Revenue	\$505.22	\$12,362.23	\$107,592.59	\$120,460.04
Other Receipts	\$707.45	\$17,310.53	\$44,587.91	\$62,605.89
GRAND TOTALS	\$39,127.14	\$897,909.83	\$2,550,937.28	\$3,487,974.25
Percent of Revenue	1.12%	25.74%	73.14%	
RATIO OF EXPENSES/REVENUES BY LAND USE CATEGORY				
	Business/			
	Commercial/	Farm/		
Expenses/Revenues	Industrial	Open Space	Residential	
	\$0.54	\$0.57	\$1.16	

Appendix II - E

Summary of Revenues and Expenditures by Residential Category			
Town of Chilmark for Fiscal Year 1997			
TOTAL RESIDENTIAL EXPEDITURES FISCAL YEAR 1997			
Department	Residential Year-Round	Residential Seasonal	Total
General Government	\$152,358.86	\$504,643.56	\$657,002.42
Public Safety	\$82,411.54	\$272,963.80	\$355,375.34
Public Works	\$46,449.78	\$153,851.14	\$200,300.92
Education	\$1,125,722.30	\$0.00	\$1,125,722.30
Human Services	\$80,696.67	\$267,283.78	\$347,980.45
GRAND TOTALS	\$1,487,639.15	\$1,198,742.28	\$2,686,381.43
Percent of Residential Expenditures	55.38%	44.62%	
Percent of All Expenditures	46.85%	37.75%	
TOTAL RESIDENTIAL REVENUE FOR FISCAL YEAR 1997			
Department	Residential Year-Round	Residential Seasonal	Total
Property Tax	\$422,747.55	\$1,400,225.91	\$1,822,973.46
Local Receipts	\$99,248.12	\$328,729.96	\$427,978.08
State Aid	\$34,276.04	\$113,529.20	\$147,805.24
Special Revenue	\$24,950.72	\$82,641.87	\$107,592.59
Other Receipts	\$10,339.94	\$34,247.97	\$44,587.91
GRAND TOTALS	\$591,562.36	\$1,959,374.92	\$2,550,937.28
Percent of Residential Revenues	23.19%	76.81%	
Percent of All Revenues	16.96%	56.18%	
RATIO OF EXPENSES/REVENUES BY RESIDENTIAL LAND USE CATEGORY			
Expenses/Revenues	Residential Year-Round	Residential Seasonal	
	\$2.76	\$0.67	
Year-round properties accounted for 23.19% of the total residential properties within Chilmark.			
Seasonal properties accounted for 76.81% of the total residential properties within Chilmark.			

Appendix III - A

Assessment Ratios For All Land Use Categories Business/Commercial/Industrial, Farm/Open Space, and Residential Land Use

Business/Commercial/Industrial:	08.21%
Farm/Open Space:	13.47%
Residential:	78.33%

The "Fall Back Ratio" was calculated as follows:

Summary Assessment Data - Edgartown FY 1997				
	Business/ Commercial/ Industrial	Farm/ Open Space	Residential	Total
<u>Property Type</u>	<u>Assessed Value</u>	<u>Assessed Value</u>	<u>Assessed Value</u>	<u>Assessed Value</u>
State Data	\$95,438,700.00	\$2,227,500.00	\$1,062,256,100.00	\$1,159,922,300.00
Adjustments				
Residential Vacant Land		\$130,603,200.00	(\$130,603,200.00)	
Chapter 61, 61A, 61B	(\$243,600.00)	\$243,600.00		
Residential parcels over 6 acres		\$23,131,227.83	(\$23,131,227.83)	
After adjustments	\$95,195,100.00	\$156,205,527.83	\$908,521,672.17	\$1,159,922,300.00
% of total	8.21%	13.47%	78.33%	
Division between residential and business only	9.48%		90.52%	\$1,003,716,772.17

Assessment Ratios For Business/Commercial/Industrial and Residential Land Use Categories Only

Business/Commercial/Industrial:	09.48%
Residential:	90.52%

Appendix III - B

Revenue Statement Edgartown FY 1997				
	<u>Business/</u>			
<u>Source/</u>	<u>Commercial/</u>	<u>Farm/</u>		<u>Actual</u>
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Revenue</u>
PROPERTY TAX				
Real Estate	\$749,697.26	\$1,268,431.89	\$7,294,880.33	\$9,313,009.48
Personal	\$220,069.87	\$0.00	\$0.00	\$220,069.87
TOTAL	\$969,767.13	\$1,268,431.89	\$7,294,880.33	\$9,533,079.35
LOCAL RECEIPTS				
Tax Liens	\$6,654.76	\$11,259.35	\$64,753.69	\$82,667.80
Excise Tax	\$29,047.02	\$49,145.39	\$282,640.14	\$360,832.56
Room Tax	\$610,918.00	\$0.00	\$0.00	\$610,918.00
Departmental Revenues	\$4,911.84	\$8,310.47	\$47,794.37	\$61,016.69
State Owned Land	\$0.00	\$111,689.40	\$0.00	\$111,689.40
Penalties / Interest	\$12,015.11	\$20,328.67	\$116,912.24	\$149,256.02
Sale of Town Land	\$1,954.31	\$3,306.54	\$19,016.26	\$24,277.11
Charges For Services	\$53,128.58	\$89,889.61	\$516,964.23	\$659,982.42
Permits & Licenses	\$85,645.12	\$1,443.01	\$185,061.59	\$272,150.40
Fines & Forfeits	\$2,884.53	\$115.38	\$8,538.20	\$11,538.11
Investment Income	\$7,553.57	\$12,780.08	\$73,499.51	\$93,833.16
TOTAL	\$814,712.84	\$308,267.91	\$1,315,180.24	\$2,438,161.67
STATE AID				
School Construction	\$0.00	\$0.00	\$423,704.00	\$423,704.00
Chapter 70 School Aid	\$0.00	\$0.00	\$153,123.00	\$153,123.00
Dyke Bridge Reimbursement	\$9,992.44	\$16,906.46	\$97,230.76	\$124,129.66
Court Fines	\$772.16	\$0.00	\$7,512.84	\$8,285.00
Highways	\$18,571.46	\$31,421.52	\$180,708.34	\$230,701.32
Lottery, ect.	\$0.00	\$0.00	\$28,694.00	\$28,694.00
Additional Assistance	\$6,035.89	\$10,212.28	\$58,731.83	\$74,980.00
CMVI	\$2,189.73	\$0.00	\$21,305.27	\$23,495.00
Library	\$0.00	\$0.00	\$5,056.79	\$5,056.79
Exemptions, Veterans Benefits	\$0.00	\$0.00	\$13,233.57	\$13,233.57
Other Governments and Agencies	\$14,280.14	\$24,160.94	\$138,952.02	\$177,393.10
Miscellaneous Revenues	\$15,806.04	\$26,742.65	\$153,799.67	\$196,348.36
School Lunch Fund	\$0.00	\$0.00	\$71,465.29	\$71,465.29
State Grants	\$45,094.44	\$76,296.44	\$438,788.56	\$560,179.44
TOTAL	\$112,742.31	\$185,740.28	\$1,792,305.94	\$2,090,788.53
OTHER RECEIPTS				
Interfund operating transfers	\$0.00	\$0.00	\$52,532.61	\$52,532.61
TOTAL	\$0.00	\$0.00	\$52,532.61	\$52,532.61
GRAND TOTALS				
	\$1,897,222.29	\$1,762,440.08	\$10,454,899.11	\$14,114,562.16
TOTAL (%)	13.44%	12.49%	74.07%	

Appendix III - C

Expense Statement Edgartown FY 1997				
	<u>Business/</u>			
<u>Source/</u>	<u>Commercial/</u>	<u>Farm/</u>		<u>Actual</u>
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Expenditures</u>
GENERAL GOVERNMENT				
Board of Selectmen	\$78,395.00	\$126,790.55	\$425,856.14	\$631,041.69
Financial Advisory Committee	\$552.90	\$907.13	\$5,275.10	\$6,734.46
Town Accountant's Dept.	\$4,612.17	\$7,567.10	\$44,003.80	\$56,177.46
Assessors' Department	\$8,000.67	\$13,126.56	\$76,332.85	\$97,450.34
Treasurer's Department	\$7,566.74	\$12,802.36	\$74,654.50	\$95,023.60
Town Collector's Department	\$7,459.85	\$12,239.25	\$71,173.00	\$90,863.01
Personnel Board	\$844.51	\$1,385.57	\$8,057.31	\$10,286.36
Town Clerk's Department	\$1,657.57	\$0.00	\$53,594.75	\$55,252.32
Election & Registration Dept.	\$0.00	\$0.00	\$12,165.62	\$12,165.62
Conservation Commission	\$144.50	\$47,466.18	\$36,632.99	\$84,243.67
Planning Board	\$9,717.00	\$6,798.87	\$23,929.49	\$40,445.36
Historical Commission	\$44.93	\$73.72	\$428.68	\$547.27
Shellfish Department	\$120,017.91	\$0.00	\$114,600.94	\$233,810.14
Airfield Commission	\$6,224.41	\$0.00	\$12,637.44	\$18,861.85
Debt:Interest/Principal	\$83,454.04	\$136,921.54	\$796,218.60	\$1,016,492.53
State/County/MVC Assmt	\$58,785.00	\$96,447.49	\$560,856.12	\$716,017.01
Payments to County/State	\$919.07	\$1,507.90	\$8,768.65	\$11,194.50
Refunds	\$5,144.11	\$8,439.85	\$49,078.94	\$62,656.63
Employee Benefits	\$1,905.39	\$3,126.14	\$18,178.95	\$23,208.16
Payroll Deductions	\$179,767.11	\$294,940.67	\$1,715,122.71	\$2,189,611.53
TOTAL	\$575,212.87	\$770,540.89	\$4,107,566.58	\$5,452,083.51
PUBLIC SAFETY				
Police Department	\$154,225.15	\$76,275.49	\$763,964.74	\$994,465.38
Fire Department	\$9,530.69	\$3,136.72	\$140,867.66	\$153,535.07
Zoning Board of Appeals	\$1,357.50	\$0.00	\$16,089.78	\$14,565.48
Board of Health	\$27,871.80	\$1,004.27	\$81,700.30	\$110,576.37
Building Inspector's Dept.	\$10,448.31	\$1,976.42	\$94,409.70	\$106,833.42
Civil Defense	\$129.54	\$214.90	\$1,235.91	\$1,577.83
Animal Control Department	\$4,299.14	\$7,193.71	\$41,832.49	\$53,405.45
Forestry Department	\$1,954.75	\$7,819.00	\$9,773.75	\$19,547.50
TOTAL	\$209,816.88	\$97,620.51	\$1,149,874.33	\$1,454,506.50
PUBLIC WORKS				
Town Hall Maintenance Dept.	\$13,858.27	\$0.00	\$134,835.61	\$148,693.88
Highway Department	\$77,299.29	\$128,235.85	\$737,497.37	\$941,526.07
Wastewater Department	\$571,501.35	\$40,821.53	\$748,394.63	\$1,360,717.51
TOTAL	\$662,658.91	\$169,057.38	\$1,620,727.61	\$2,450,937.46

Appendix III - C (Continued)

Expense Statement Edgartown FY 1997 (Continued)				
Source/ Department	Business/ Commercial/ Industrial	Farm/ Open Space	Residential	Actual Expenditures
EDUCATION				
School	\$0.00	\$0.00	\$2,934,284.14	\$2,934,284.14
M.V.R.H.S.	\$0.00	\$0.00	\$2,119,150.10	\$2,119,150.10
TOTAL	\$0.00	\$0.00	\$5,053,434.24	\$5,053,434.24
HUMAN SERVICES				
Harbor Master's Department	\$134,739.66	\$0.00	\$901,719.28	\$1,036,458.94
Cemetery Department	\$0.00	\$0.00	\$57,112.68	\$57,112.68
Council on Aging	\$0.00	\$0.00	\$143,770.60	\$143,770.60
Veterans Services	\$0.00	\$0.00	\$7,517.80	\$7,517.80
Library Department	\$12,544.65	\$0.00	\$238,348.38	\$250,893.03
Arts Lottery Counsel	\$1,125.90	\$0.00	\$5,129.10	\$6,255.00
Parks & Recreation Dept.	\$0.00	\$0.00	\$221,960.29	\$221,960.29
TOTAL	\$148,410.21	\$0.00	\$1,575,558.13	\$1,723,968.34
GRAND TOTALS				
	\$1,596,098.87	\$1,037,218.78	\$13,507,160.90	\$16,134,930.05
	9.89%	6.43%	83.71%	

Appendix III - D

Summary of Revenues and Expenditures by Land Use Category				
Town of Edgartown for Fiscal Year 1997				
TOTAL EXPEDITURES FISCAL YEAR 1997				
	Business/			
	Commercial/	Farm/		
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Total</u>
General Government	\$575,212.87	\$770,540.89	\$4,107,566.58	\$5,452,083.51
Public Safety	\$209,816.88	\$97,620.51	\$1,149,874.33	\$1,454,506.50
Public Works	\$662,658.91	\$169,057.38	\$1,620,727.61	\$2,450,937.46
Education	\$0.00	\$0.00	\$5,053,434.24	\$5,053,434.24
Human Services	\$148,410.21	\$0.00	\$1,575,558.13	\$1,723,968.34
GRAND TOTALS	\$1,596,098.87	\$1,037,218.78	\$13,507,160.89	\$16,134,930.05
Percent of Expenditures	9.89%	6.43%	83.71%	
TOTAL REVENUES FOR FISCAL YEAR 1997				
	Business/			
	Commercial/	Farm/		
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Total</u>
Property Tax	\$984,667.95	\$1,254,462.38	\$7,294,880.33	\$9,533,079.35
Local Receipts	\$817,003.83	\$306,120.11	\$1,315,180.24	\$2,438,161.67
State Aid	\$114,924.28	\$183,694.68	\$1,792,305.94	\$2,090,788.53
Other Receipts	\$0.00	\$0.00	\$52,532.61	\$52,532.61
GRAND TOTALS	\$1,916,596.06	\$1,744,277.17	\$10,454,899.12	\$14,114,562.16
Percent of Revenue	13.58%	12.36%	74.07%	
RATIO OF EXPENSES/REVENUES BY LAND USE CATEGORY				
	Business/			
	Commercial/	Farm/		
<u>Expenses/Revenues</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	
	\$0.73	\$0.52	\$1.13	

Appendix III - E

Summary of Revenues and Expenditures by Residential Category			
Town of Edgartown for Fiscal Year 1997			
TOTAL RESIDENTIAL EXPEDITURES FISCAL YEAR 1997			
	<u>Residential</u>	<u>Residential</u>	
<u>Department</u>	<u>Year-Round</u>	<u>Seasonal</u>	<u>Total</u>
General Government	\$1,498,440.29	\$2,609,126.29	\$4,107,566.58
Public Safety	\$419,474.16	\$730,400.17	\$1,149,874.33
Public Works	\$591,241.43	\$1,029,486.18	\$1,620,727.61
Education	\$5,053,434.24	\$0.00	\$5,053,434.24
Human Services	\$574,763.61	\$1,000,794.52	\$1,575,558.13
GRAND TOTALS	\$8,137,353.72	\$5,369,807.17	\$13,507,160.89
Percent of Residential Expenditures	60.24%	39.76%	
Percent of All Expenditures	51.84%	35.62%	
TOTAL RESIDENTIAL REVENUE FOR FISCAL YEAR 1997			
	<u>Residential</u>	<u>Residential</u>	
<u>Department</u>	<u>Year-Round</u>	<u>Seasonal</u>	<u>Total</u>
Property Tax	\$2,661,172.34	\$4,633,707.99	\$7,294,880.33
Local Receipts	\$479,777.75	\$835,402.49	\$1,315,180.24
State Aid	\$653,833.21	\$1,138,472.73	\$1,792,305.94
Other Receipts	\$19,163.90	\$33,368.71	\$52,532.61
GRAND TOTALS	\$3,813,947.20	\$6,640,951.92	\$10,454,899.12
Percent of Residential Revenue	36.48%	63.52%	
Percent of All Revenue	28.25%	49.20%	
RATIO OF EXPENSES/REVENUES BY RESIDENTIAL LAND USE CATEGORY			
	<u>Residential</u>	<u>Residential</u>	
<u>Expenses/Revenues</u>	<u>Year-Round</u>	<u>Seasonal</u>	
	\$1.83	\$0.72	
Year-round properties accounted for 36.48% of the total residential properties within Edgartown.			
Seasonal properties accounted for 63.52% of the total residential properties within Edgartown.			

Appendix IV - A

Assessment Ratios For All Land Use Categories Business/Commercial/Industrial, Farm/Open Space, and Residential Land Use

Business/Commercial/Industrial:	07.30%
Farm/Open Space:	10.21%
Residential:	82.49%

The "Fall Back Ratio" was calculated as follows:

Summary Assessment Data - Oak Bluffs FY 1997				
	Business/ Commercial/ Industrial	Farm/ Open Space	Residential	Total
Property Type	Assessed Value	Assessed Value	Assessed Value	Assessed Value
State Data	\$50,003,070.00	\$609,400.00	\$607,620,400.00	\$658,232,870.00
Adjustments				
Residential/Vacant Land		\$63,779,400.00	(\$63,779,400.00)	
Chapter 61, 61A, 61B	(\$1,944,770.00)	\$1,944,770.00		
Residential parcels over 6 acres		\$885,260.89	(\$885,260.89)	
After adjustments	\$48,058,300.00	\$67,218,830.89	\$542,955,739.11	\$658,232,870.00
% of total	7.30%	10.21%	82.49%	
Division between residential and business only	8.13%		91.87%	\$591,014,039.11

Assessment Ratios For Business/Commercial/Industrial and Residential Land Use Categories Only

Business/Commercial/Residential:	08.13%
Residential:	91.87%

Appendix IV - B

Revenue Statement Oak Bluffs FY 1997				
	<u>Business/</u>			
<u>Source/</u>	<u>Commercial/</u>	<u>Farm/</u>		<u>Actual</u>
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Revenue</u>
PROPERTY TAX				
Real Estate	\$522,957.27	\$731,423.79	\$5,909,417.10	\$7,163,798.16
Personal	\$120,915.30	\$0.00	\$132,098.51	\$253,013.81
TOTAL	\$643,872.57	\$731,423.79	\$6,041,515.61	\$7,416,811.97
LOCAL RECEIPTS				
Tax Liens	\$2,729.56	\$3,817.65	\$30,844.04	\$37,391.25
Excise Tax	\$24,516.97	\$0.00	\$277,044.81	\$301,561.79
Penalties / Interest	\$9,339.70	\$13,062.78	\$105,538.58	\$127,941.06
Departmental Revenues	\$4,918.54	\$468.43	\$18,034.85	\$23,421.83
Rentals	\$9,365.46	\$0.00	\$8,645.05	\$18,010.50
Permits & Licenses	\$62,656.27	\$4,177.08	\$142,020.87	\$208,854.23
Fines & Forfeits	\$16,073.69	\$642.95	\$47,578.12	\$64,294.75
Investment Income	\$9,519.83	\$13,314.73	\$107,574.11	\$130,408.67
Room Tax	\$0.00	\$0.00	\$132,139.00	\$132,139.00
Harbor Dockage	\$0.00	\$37,078.46	\$444,459.94	\$481,538.39
Septage Removal	\$143,006.90	\$0.00	\$143,006.90	\$286,013.79
TOTAL	\$282,126.92	\$72,562.07	\$1,456,886.07	\$1,811,575.06
STATE AID				
Shellfish Local Aid	\$3,611.59	\$0.00	\$2,232.40	\$5,844.00
School Construction	\$0.00	\$0.00	\$639,243.00	\$639,243.00
School Transportation	\$0.00	\$0.00	\$15,223.00	\$15,223.00
Chapter 70 School Aid	\$0.00	\$0.00	\$112,960.00	\$112,960.00
Loss of Taxes/State Owned Land	\$0.00	\$5,844.00	\$0.00	\$5,844.00
Court Fines	\$0.00	\$0.00	\$1,520.00	\$1,520.00
Highways	\$700.22	\$979.34	\$7,912.44	\$9,592.00
Lottery, ect.	\$0.00	\$0.00	\$41,573.00	\$41,573.00
CMVI	\$713.61	\$0.00	\$8,063.89	\$8,777.50
Library, Exemptions, Veterans Benefits	\$0.00	\$0.00	\$32,545.00	\$32,545.00
TOTAL	\$5,025.42	\$6,823.34	\$861,272.73	\$873,121.50
SPECIAL REVENUE FUNDS				
Agency Fund	\$7,686.69	\$3,339.30	\$51,979.64	\$63,005.62
Cap Landfill	\$90,283.00	\$784.04	\$172,963.22	\$264,030.26
Fed Grants	\$420.00	\$0.00	\$5,580.00	\$6,000.00
Highway Improvement	\$56,030.86	\$78,366.45	\$633,148.73	\$767,546.04
Other Special Revenue	\$3,400.00	\$500.00	\$48,242.37	\$52,142.37
Revolving Fund	\$6,801.60	\$7,465.42	\$84,577.56	\$98,844.58
Reserve for Appropriations	\$11,247.28	\$15,730.78	\$131,444.23	\$158,422.29
School Lunch Fund	\$0.00	\$0.00	\$90,093.85	\$90,093.85
State Grants	\$6,815.21	\$3,197.91	\$163,918.17	\$173,931.29
TOTAL	\$182,684.64	\$109,383.90	\$1,381,947.77	\$1,674,016.30
OTHER RECEIPTS				
Expendable Trusts	\$3,652.38	\$5,108.32	\$41,271.87	\$50,032.56
TOTAL	\$3,652.38	\$5,108.32	\$41,271.87	\$50,032.56
TOTAL RECEIPTS	\$1,117,361.92	\$925,301.43	\$9,782,894.05	\$11,825,557.39
TOTAL (%)	9.45%	7.82%	82.73%	100.00%

Appendix IV - C

Expense Statement Oak Bluffs FY 1997				
	Business/			
Source/	Commercial/	Farm/		Actual
Department	Industrial	Open Space	Residential	Expenditures
GENERAL GOVERNMENT				
Moderator	\$24.33	\$33.80	\$273.77	\$332.00
Board of Selectmen	\$72,520.42	\$28,847.02	\$156,724.77	\$258,092.21
Finance Committee	\$553.92	\$774.74	\$6,259.34	\$7,588.00
Town Accountant	\$4,795.65	\$6,707.35	\$54,190.89	\$65,693.89
Assessors	\$16,189.48	\$2,008.44	\$80,158.60	\$98,356.52
Treasurer Fixed	\$65,614.23	\$91,770.05	\$741,440.85	\$898,825.13
Town Treasurer	\$4,606.94	\$6,443.40	\$52,058.37	\$63,108.70
Tax Collector	\$8,347.94	\$11,675.68	\$94,331.74	\$114,355.37
Personnel	\$3,645.46	\$5,098.65	\$41,193.71	\$49,937.82
Data Processing	\$2,889.18	\$4,040.90	\$32,647.77	\$39,577.85
Town Clerk	\$4,615.78	\$6,455.77	\$52,158.34	\$63,229.90
Board of Registrars	\$0.00	\$0.00	\$10,129.59	\$10,129.59
Conservation Com	\$4,690.33	\$10,060.04	\$53,000.77	\$67,751.14
Planning Board	\$298.65	\$417.69	\$3,374.69	\$4,091.03
Shellfish	\$57,582.81	\$0.00	\$35,578.19	\$93,161.00
State/County/MVC Assmt	\$10,501.83	\$14,688.18	\$118,670.67	\$143,860.68
Debt:Interest/Principal	\$11,234.47	\$14,357.19	\$1,471,793.29	\$1,497,384.95
Bond Issuance	\$49.28	\$68.92	\$556.81	\$675.00
Interfund Oper Trans	\$1,075.33	\$1,503.99	\$118,670.67	\$14,730.52
Undesignated Fund	\$13,067.00	\$18,275.90	\$147,657.10	\$179,000.00
TOTAL	\$282,303.03	\$223,227.71	\$3,270,869.93	\$3,669,881.30
PUBLIC SAFETY				
Police Dept.	\$109,580.65	\$40,324.45	\$734,761.37	\$884,666.47
Fire Dept.	\$10,216.06	\$6,019.32	\$93,618.31	\$109,853.69
Ambulance	\$16,318.13	\$2,730.57	\$89,738.85	\$108,787.55
Board of Appeals	\$845.45	\$1,182.48	\$9,553.61	\$11,581.54
Board of Health	\$212,796.65	\$6,864.41	\$222,438.51	\$442,099.57
Building Insp.	\$8,861.72	\$1,674.60	\$79,981.90	\$26,724.72
Civil Defense	\$412.50	\$576.93	\$4,661.25	\$5,650.68
Animal Control	\$305.85	\$5,199.66	\$25,080.65	\$30,586.16
TOTAL	\$359,337.01	\$64,572.42	\$1,259,834.45	\$1,619,950.38
PUBLIC WORKS				
Public Build Maint	\$29,114.54	\$4,245.87	\$27,294.86	\$60,655.27
Wastewater Commission	\$3,945.60	\$896.80	\$3,925.60	\$8,768.00
Highway admin	\$39,312.73	\$54,983.97	\$444,233.86	\$538,530.56
Comfort Station	\$107.25	\$2,624.42	\$6,759.90	\$9,491.58
Forestry	\$1,145.01	\$1,601.44	\$12,938.56	\$15,685.01
TOTAL	\$73,625.13	\$64,352.50	\$495,152.78	\$633,130.00

Appendix IV - C (Continued)

Expense Statement Oak Bluffs FY 1997 (Continued)				
	Business/			
Source/	Commercial/	Farm/		Actual
Department	Industrial	Open Space	Residential	Expenditures
EDUCATION				
School	\$0.00	\$0.00	\$2,886,805.06	\$2,886,805.06
M.V.R.H.S.	\$0.00	\$0.00	\$1,447,566.08	\$1,447,566.08
TOTAL	\$0.00	\$0.00	\$4,334,371.14	\$4,334,371.14
HUMAN SERVICES				
Harbor Master	\$2,055.93	\$0.00	\$24,627.48	\$26,683.41
Marina Manager	\$11,280.05	\$0.00	\$127,085.88	\$138,365.93
BAN Public Wharf	\$3,750.00	\$0.00	\$43,125.00	\$46,875.00
Cemetery	\$0.00	\$0.00	\$40,039.73	\$40,039.73
Council on Aging	\$0.00	\$0.00	\$102,983.73	\$102,983.73
Veterans Services	\$0.00	\$0.00	\$6,827.08	\$6,827.08
Library	\$0.00	\$0.00	\$139,519.51	\$139,519.51
Arts Counsel	\$0.00	\$0.00	\$2,600.00	\$2,600.00
Resident Homesite Committee	\$0.00	\$0.00	\$102,983.50	\$102,983.50
Recreation	\$0.00	\$0.00	\$160,265.28	\$160,265.28
TOTAL	\$17,085.98	\$0.00	\$750,057.19	\$767,143.17
GRAND TOTALS	\$732,351.15	\$352,152.63	\$10,110,285.49	\$11,024,479.40