

## Appendix IV - D

Summary of Revenues and Expenditures by Land Use Category				
Town of Oak Bluffs for Fiscal Year 1997				
<b>TOTAL EXPEDITURES FISCAL YEAR 1997</b>				
	<u>Business/</u>			
	<u>Commercial/</u>	<u>Farm/</u>		
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Total</u>
General Government	\$282,303.03	\$223,227.71	\$3,270,869.93	\$3,669,881.30
Public Safety	\$359,337.01	\$64,572.42	\$1,259,834.45	\$1,619,950.38
Public Works	\$73,625.13	\$64,352.50	\$495,152.78	\$633,130.41
Education	\$0.00	\$0.00	\$4,334,371.14	\$4,334,371.14
Human Services	\$17,085.98	\$0.00	\$750,057.19	\$767,143.17
GRAND TOTALS	\$732,351.15	\$352,152.63	\$10,110,285.49	\$11,024,476.40
Percent of Expenditures	6.64%	3.19%	91.71%	
<b>TOTAL REVENUES FOR FISCAL YEAR 1997</b>				
	<u>Business/</u>			
	<u>Commercial/</u>	<u>Farm/</u>		
<u>Department</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	<u>Total</u>
Property Tax	\$643,872.57	\$731,423.79	\$6,041,515.61	\$7,416,811.97
Local Receipts	\$282,126.92	\$72,562.07	\$1,456,886.07	\$1,811,575.06
State Aid	\$5,026.42	\$6,823.34	\$861,272.73	\$873,122.49
Special Revenue	\$182,684.64	\$109,383.90	\$1,381,947.77	\$1,674,016.31
Other Receipts	\$3,652.38	\$5,108.32	\$41,271.87	\$50,032.57
GRAND TOTALS	\$1,117,362.93	\$925,301.42	\$9,782,894.05	\$11,825,558.40
Percent of Revenue	9.45%	7.82%	82.73%	
<b>RATIO OF EXPENSES/REVENUES BY LAND USE CATEGORY</b>				
	<u>Business/</u>			
	<u>Commercial/</u>	<u>Farm/</u>		
<u>Expenses/Revenues</u>	<u>Industrial</u>	<u>Open Space</u>	<u>Residential</u>	
	\$0.70	\$0.41	\$1.11	

## Appendix IV - E

Summary of Revenues and Expenditures by Residential Category			
Town of Oak Bluffs for Fiscal Year 1997			
<b>TOTAL RESIDENTIAL EXPEDITURES FISCAL YEAR 1997</b>			
	<u>Residential</u>	<u>Residential</u>	
<u>Department</u>	<u>Year-Round</u>	<u>Seasonal</u>	<u>Total</u>
General Government	\$1,494,787.56	\$1,776,082.37	\$3,270,869.93
Public Safety	\$575,744.34	\$684,090.11	\$1,259,834.45
Public Works	\$226,284.82	\$268,867.96	\$495,152.78
Education	\$4,894,813.63	\$0.00	\$4,334,371.14
Human Services	\$342,776.14	\$407,281.05	\$750,057.19
GRAND TOTALS	\$7,534,406.49	\$3,136,321.49	\$10,110,285.49
Percent of Residential Expenditures	74.52%	31.02%	
Percent of All Expenditures	68.34%	28.45%	
<b>TOTAL RESIDENTIAL REVENUE FOR FISCAL YEAR 1997</b>			
	<u>Residential</u>	<u>Residential</u>	
<u>Department</u>	<u>Year-Round</u>	<u>Seasonal</u>	<u>Total</u>
Property Tax	\$2,760,972.63	\$3,280,542.98	\$6,041,515.61
Local Receipts	\$665,796.93	\$791,089.14	\$1,456,886.07
State Aid	\$393,601.64	\$467,671.09	\$861,272.73
Special Revenue	\$631,550.13	\$750,397.64	\$1,381,947.77
Other Receipts	\$18,861.24	\$22,410.63	\$41,271.87
GRAND TOTALS	\$4,470,782.58	\$5,312,111.47	\$9,782,894.05
Percent of Residential Revenue	45.70%	54.30%	
Percent of All Expenditures	37.81%	44.92%	
<b>RATIO OF EXPENSES/REVENUES BY RESIDENTIAL LAND USE CATEGORY</b>			
	<u>Residential</u>	<u>Residential</u>	
<u>Expenses/Revenues</u>	<u>Year-Round</u>	<u>Seasonal</u>	
	\$1.81	\$0.63	
Year-round properties accounted for 45.70% of the total residential properties within Oak Bluffs.			
Seasonal properties accounted for 54.30% of the total residential properties within Oak Bluffs.			



## Appendix V - A

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

Business/Commercial/Industrial:	13.86%
Farm/Open Space:	07.93%
Residential:	78.21%

The "Fall Back Ratio" was calculated as follows:

Summary Assessment Data - Tisbury FY 1997				
	Business/ Commercial/ Industrial	Farm/ Open Space	Residential	Total
Property Type	Assessed Value	Assessed Value	Assessed Value	Assessed Value
State Data	\$82,655,400.00	\$0.00	\$505,496,100.00	\$588,151,500.00
Adjustments				
Residential Vacant Land		\$40,187,000.00	(\$40,187,000.00)	
Chapter 61, 61A, 61B	(\$1,109,500.00)	\$1,109,500.00		
Residential parcels over 6 acres		\$5,331,498.07	(\$5,331,498.07)	
After adjustments	\$81,545,900.00	\$46,627,998.07	\$459,977,601.93	\$588,151,500.00
% of total	13.86%	7.93%	78.21%	
Division between residential and business only	15.06%		84.94%	\$541,523,501.93

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

Business/Commercial/Industrial:	15.04%
Residential:	84.94%

## Appendix V - B

Revenue Statement Tisbury FY 1997				
	Business/ Commercial/ Industrial	Farm/ Open Space	Residential	Actual
<b>PROPERTY TAX</b>				
Real Estate & Personal Property	\$1,190,722.30	\$681,271.85	\$6,719,075.85	\$8,591,070.00
<b>TOTAL</b>	<b>\$1,190,722.30</b>	<b>\$681,271.85</b>	<b>\$6,719,075.85</b>	<b>\$8,591,070.00</b>
<b>LOCAL RECEIPTS</b>				
Excise Tax & Other Taxes	\$64,123.82	\$0.00	\$361,665.18	\$425,789.00
Interest	\$36,004.54	\$20,600.00	\$203,168.46	\$259,773.00
Permits & Licenses	\$86,114.81	\$49,270.60	\$485,933.59	\$621,319.00
Intergovernmental	\$21,201.92	\$12,130.68	\$119,639.40	\$152,972.00
<b>TOTAL</b>	<b>\$207,445.09</b>	<b>\$82,001.28</b>	<b>\$1,170,406.63</b>	<b>\$1,459,853.00</b>
<b>STATE AID</b>				
State Receipts	\$65,843.45	\$37,672.34	\$371,545.21	\$475,061.00
<b>TOTAL</b>	<b>\$65,843.45</b>	<b>\$37,672.34</b>	<b>\$371,545.21</b>	<b>\$475,061.00</b>
<b>SPECIAL REVENUE</b>				
Grants and Fees	\$144,910.04	\$82,910.29	\$817,706.67	\$1,045,527.00
Interest	\$53.36	\$30.53	\$301.11	\$385.00
Other Taxes	\$1,947.75	\$1,114.40	\$10,990.85	\$14,053.00
<b>TOTAL</b>	<b>\$146,911.15</b>	<b>\$84,055.22</b>	<b>\$828,998.63</b>	<b>\$1,059,965.00</b>
<b>OTHER RECEIPTS</b>				
Trust and Agency	\$28,876.62	\$16,521.76	\$162,946.62	\$208,345.00
<b>TOTAL</b>	<b>\$28,876.62</b>	<b>\$16,521.76</b>	<b>\$162,946.62</b>	<b>\$208,345.00</b>
<b>GRAND TOTALS</b>	<b>\$1,639,798.62</b>	<b>\$901,522.45</b>	<b>\$9,252,972.94</b>	<b>\$11,794,294.00</b>
<b>TOTAL (%)</b>	<b>13.90%</b>	<b>7.64%</b>	<b>78.45%</b>	



## Appendix V - C

Expense Statement Tisbury FY 1997				
	Business/			
Source/	Commercial/	Farm/		Actual
Department	Industrial	Open Space	Residential	Expenditures
<b>GENERAL GOVERNMENT</b>				
Moderator	\$13.86	\$7.93	\$78.21	\$100.00
Board of Selectmen	\$19,351.56	\$11,071.99	\$109,198.07	\$139,621.62
Executive Secretary	\$7,556.75	\$4,323.59	\$42,641.66	\$54,522.00
Finance Committee	\$834.62	\$477.53	\$4,709.66	\$6,021.81
Town Accountant	\$8,293.94	\$4,745.38	\$46,801.53	\$59,840.85
Assessors	\$17,037.61	\$9,748.07	\$96,140.79	\$122,926.47
Town Treasurer / Tax Collector	\$21,312.83	\$12,194.14	\$120,265.25	\$153,772.22
Capital Planning Committee	\$68.06	\$38.94	\$384.04	\$491.04
Legal Expense(Unclassified)	\$9,063.29	\$5,185.56	\$51,142.87	\$65,391.73
Computer Committee	\$2,753.14	\$1,575.21	\$15,535.57	\$19,863.92
Blue Ribbon Committee	\$124.90	\$71.46	\$704.81	\$901.18
Town Clerk	\$17,760.00	\$317.00	\$45,035.00	\$63,112.00
Board of Registrars	\$0.00	\$0.00	\$19,128.00	\$19,128.00
Conservation Com	\$2,957.30	\$1,692.02	\$16,687.61	\$21,336.93
Planning Board	\$4,805.60	\$2,749.52	\$27,117.30	\$34,672.42
Historical Com	\$19.57	\$11.20	\$110.43	\$141.20
Shellfish	\$6,279.04	\$3,592.56	\$35,431.75	\$45,303.35
State/County/MVC Assmt	\$48,184.73	\$27,568.90	\$271,899.58	\$347,653.21
Debt:Interest/Principal	\$127,472.83	\$72,933.59	\$719,310.96	\$919,717.37
Employee Benefits/	\$149,278.52	\$85,409.72	\$842,357.36	\$1,077,045.60
Audit(Unclassified)	\$2,426.61	\$1,388.38	\$13,693.01	\$17,508.00
<b>TOTAL</b>	<b>\$445,594.77</b>	<b>\$245,102.69</b>	<b>\$2,478,373.46</b>	<b>\$3,169,070.92</b>
<b>PUBLIC SAFETY</b>				
Police Dept.	\$101,004.22	\$57,789.57	\$569,952.40	\$728,746.20
Fire Dept.	\$10,432.88	\$5,969.18	\$58,871.27	\$75,273.33
Ambulance	\$13,297.84	\$7,608.36	\$75,037.82	\$95,944.02
Board of Appeals	\$2,391.35	\$1,368.21	\$13,494.05	\$17,253.61
Board of Health	\$11,116.38	\$6,360.24	\$62,728.13	\$80,204.74
Building / Zoning Insp.	\$14,073.11	\$8,051.93	\$79,412.55	\$101,537.59
Civil Defense	\$545.98	\$312.38	\$3,080.87	\$3,939.23
Animal Control	\$7,980.74	\$4,566.18	\$45,034.18	\$57,581.10
<b>TOTAL</b>	<b>\$160,842.50</b>	<b>\$92,026.05</b>	<b>\$907,611.27</b>	<b>\$1,160,479.82</b>
<b>PUBLIC WORKS</b>				
Public Works	\$93,649.44	\$53,581.54	\$528,450.44	\$675,681.42
Public Build Maint	\$3,910.65	\$2,237.48	\$22,067.24	\$28,215.37
Highway admin	\$7,596.17	\$4,346.15	\$42,864.11	\$54,806.43
Comfort Station	\$2,231.32	\$1,276.65	\$12,591.02	\$16,098.99
<b>TOTAL</b>	<b>\$107,387.59</b>	<b>\$61,441.82</b>	<b>\$605,972.81</b>	<b>\$774,802.21</b>

Appendix V - C (Continued)

Expense Statement Tisbury 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>
<b>EDUCATION</b>				
School	\$0.00	\$0.00	\$2,521,690.80	\$2,521,690.80
M.V.R.H.S.	\$0.00	\$0.00	\$2,049,275.66	\$2,049,275.66
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,570,966.46</b>	<b>\$4,570,966.46</b>
<b>HUMAN SERVICES</b>				
Harbor Master	\$0.00	\$0.00	\$68,814.85	\$68,814.85
Council on Aging	\$0.00	\$0.00	\$131,556.88	\$131,556.88
Veterans Services	\$0.00	\$0.00	\$2,857.10	\$2,857.10
Library	\$0.00	\$0.00	\$265,344.54	\$265,344.54
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$468,573.37</b>	<b>\$468,573.37</b>
<b>GRAND TOTALS</b>	<b>\$713,826.85</b>	<b>\$398,570.56</b>	<b>\$9,031,497.37</b>	<b>\$10,143,892.78</b>



## Appendix V - D

Summary of Revenues and Expenditures by Land Use Category				
Town of Tisbury for Fiscal Year 1997				
TOTAL EXPEDITURES FISCAL YEAR 1997				
	Business/			
	Commercial/	Farm/		
Department	Industrial	Open Space	Residential	Total
General Government	\$445,594.77	\$245,102.69	\$2,478,373.46	\$3,169,070.92
Public Safety	\$160,842.50	\$92,026.05	\$907,611.27	\$1,160,479.82
Public Works	\$107,387.59	\$61,441.82	\$605,972.81	\$774,802.22
Education	\$0.00	\$0.00	\$4,570,966.46	\$4,570,966.46
Human Services	\$0.00	\$0.00	\$468,573.37	\$468,573.37
GRAND TOTALS	\$713,824.86	\$398,570.56	\$9,031,497.37	\$10,143,892.79
Percent of Expenditures	7.04%	3.93%	89.03%	
TOTAL REVENUES FOR FISCAL YEAR 1997				
	Business/			
	Commercial/	Farm/		
Department	Industrial	Open Space	Residential	Total
Property Tax	\$1,190,722.30	\$681,271.85	\$6,719,075.85	\$8,591,070.00
Local Receipts	\$207,445.09	\$82,001.28	\$1,170,406.63	\$1,459,853.00
State Aid	\$65,843.45	\$37,672.34	\$371,545.21	\$475,061.00
Special Revenue	\$146,911.15	\$84,055.22	\$828,998.63	\$1,059,965.00
Other Receipts	\$28,876.62	\$16,521.76	\$162,946.62	\$208,345.00
GRAND TOTALS	\$1,639,798.61	\$901,522.45	\$9,252,972.94	\$11,794,294.00
Percent of Revenue	13.90%	7.64%	78.45%	
RATIO OF EXPENSES/REVENUES BY LAND USE CATEGORY				
	Business/			
	Commercial/	Farm/		
Expenses/Revenues	Industrial	Open Space	Residential	
	\$0.51	\$0.51	\$1.13	

## Appendix V - E

Summary of Revenues and Expenditures by Residential Category			
Town of Tisbury for Fiscal Year 1997			
<b>TOTAL RESIDENTIAL EXPEDITURES FISCAL YEAR 1997</b>			
	<u>Residential</u>	<u>Residential</u>	
<u>Department</u>	<u>Year-Round</u>	<u>Seasonal</u>	<u>Total</u>
General Government	\$1,277,849.36	\$1,200,524.10	\$2,478,373.46
Public Safety	\$467,964.37	\$439,646.90	\$907,611.27
Public Works	\$312,439.58	\$293,533.23	\$605,972.81
Education	\$4,570,966.46	\$0.00	\$4,570,966.46
Human Services	\$241,596.43	\$226,976.94	\$468,573.37
GRAND TOTALS	\$6,870,816.20	\$2,160,681.17	\$9,031,497.37
Percent of Residential Expenditures	76.08%	23.92%	
Percent of All Expenditures	67.73%	21.30%	
<b>TOTAL RESIDENTIAL REVENUE FOR FISCAL YEAR 1997</b>			
	<u>Residential</u>	<u>Residential</u>	
<u>Department</u>	<u>Year-Round</u>	<u>Seasonal</u>	<u>Total</u>
Property Tax	\$3,464,355.51	\$3,254,720.34	\$6,719,075.85
Local Receipts	\$603,461.66	\$566,944.97	\$1,170,406.63
State Aid	\$191,568.71	\$179,976.50	\$371,545.21
Special Revenue	\$427,431.69	\$401,566.94	\$828,998.63
Other Receipts	\$84,015.28	\$78,931.34	\$162,946.62
GRAND TOTALS	\$4,770,832.85	\$4,482,140.09	\$9,252,972.94
Percent of Residential Revenues	51.56%	48.44%	
Percent of All Revenues	40.45%	38.00%	
<b>RATIO OF EXPENSES/REVENUES BY RESIDENTIAL LAND USE CATEGORY</b>			
	<u>Residential</u>	<u>Residential</u>	
<u>Expenses/Revenues</u>	<u>Year-Round</u>	<u>Seasonal</u>	
	\$1.67	\$0.56	
Year-round properties accounted for 51.56% of the total residential properties within Tisbury.			
Seasonal properties accounted for 48.44% of the total residential properties within Tisbury.			



## Appendix VI - A

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

Business/Commercial/Industrial:	02.81%
Farm/Open Space:	33.94%
Residential:	63.25%

The "Fall Back Ratio" was calculated as follows:

Summary Assessment Data - West Tisbury FY 1997				
	Business			
	Commercial			Total
	Industrial	Farm/Open Space	Residential	Assessed
<u>Property Type</u>	<u>Assessed Value</u>	<u>Assessed Value*</u>	<u>Assessed Value</u>	<u>Value</u>
State Data	\$15,430,200.00	\$0.00	\$528,113,800.00	\$543,544,000.00
<b>Adjustments</b>				
Residential Vacant Land		\$116,486,300.00	(\$116,486,300.00)	
Chapter 61, 61A, 61B	(\$133,700.00)	\$133,700.00		
Residential parcels over 6 acres		\$67,853,299.58	(\$67,853,299.58)	
After adjustments	\$15,296,500.00	\$184,473,299.58	\$343,774,200.42	\$543,544,000.00
% of total	2.81%	33.94%	63.25%	
Division between residential and business only	4.26%		95.74%	\$359,070,700.42

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

Business/Commercial/Industrial:	04.26%
Residential:	95.74%

## Appendix VI - B

Revenue Statement West Tisbury 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>
<b>PROPERTY TAX</b>				
Real Estate	\$153,877.42	\$1,629,129.22	\$3,693,057.97	\$5,476,064.61
Personal	\$4,576.03	\$0.00	\$109,539.54	\$114,115.57
<b>TOTAL</b>	<b>\$158,453.45</b>	<b>\$1,629,129.22</b>	<b>\$3,802,597.51</b>	<b>\$5,590,180.18</b>
<b>LOCAL RECEIPTS</b>				
Tax Liens	\$698.66	\$7,396.88	\$16,767.92	\$24,863.47
Excise Tax	\$4,044.60	\$42,820.89	\$97,070.29	\$143,935.78
Forest Products Tax	\$0.00	\$32.00	\$0.00	\$32.00
Withholding	\$7,696.61	\$81,485.49	\$184,718.69	\$273,900.79
Penalties / Interest	\$2,489.01	\$26,351.67	\$59,736.35	\$88,577.03
Departmental Revenue	\$1,281.40	\$13,566.44	\$30,753.63	\$45,601.47
Inspections	\$876.13	\$9,275.75	\$21,027.12	\$31,179.00
Rentals	\$750.92	\$7,950.15	\$18,022.13	\$26,723.20
Licenses	\$4,945.00	\$0.00	\$0.00	\$4,945.00
Permits	\$621.43	\$6,579.21	\$14,914.36	\$22,115.00
Fines	\$133.44	\$1,412.77	\$3,202.59	\$4,748.80
Earnings on Investment	\$757.87	\$8,023.68	\$18,188.81	\$26,970.36
Miscellaneous Revenues	\$1,627.61	\$17,231.82	\$39,062.66	\$57,922.09
<b>TOTAL</b>	<b>\$25,922.69</b>	<b>\$222,126.75</b>	<b>\$503,464.55</b>	<b>\$751,513.99</b>
<b>STATE AID</b>				
School Construction	\$0.00	\$0.00	\$281,549.00	\$281,549.00
Additional Assistance	\$6,450.89	\$68,296.78	\$154,821.33	\$229,569.00
Loss of Taxes/State-owned Land	\$0.00	\$158,207.00	\$0.00	\$158,207.00
Highway	\$3,132.91	\$33,168.72	\$75,189.86	\$111,491.49
Lottery	\$0.00	\$0.00	\$17,287.00	\$17,287.00
CMVI	\$369.80	\$3,915.10	\$8,875.10	\$13,160.00
Elections/Exemptions/Veterans/Public Library	\$0.00	\$0.00	\$2,509.74	\$2,509.74
<b>TOTAL</b>	<b>\$9,953.60</b>	<b>\$263,587.60</b>	<b>\$537,722.30</b>	<b>\$811,263.49</b>
<b>SPECIAL REVENUE</b>				
Sale of Former Ag Hall	\$8,430.00	\$89,250.00	\$202,320.00	\$300,000.00
Septic System Grant	\$2,526.27	\$26,748.07	\$60,630.41	\$89,902.75
Gifts	\$1,405.00	\$14,875.00	\$33,720.00	\$50,000.00
Insurance	\$362.13	\$3,833.96	\$8,691.17	\$12,887.26
Community Policing, State Grant	\$196.94	\$2,085.00	\$4,726.46	\$7,008.40
State Grants-Community	\$0.00	\$0.00	\$11,093.84	\$11,093.84
Sale Cemetery Lots	\$0.00	\$0.00	\$5,600.00	\$5,600.00
Planning Board, State Grant	\$112.40	\$1,190.00	\$2,697.60	\$4,000.00
Funds	\$444.89	\$4,710.13	\$10,677.35	\$15,832.37
<b>TOTAL</b>	<b>\$13,477.62</b>	<b>\$142,690.16</b>	<b>\$340,156.84</b>	<b>\$496,324.62</b>
<b>OTHER RECEIPTS</b>				
Trusts	\$275.88	\$2,920.75	\$6,621.03	\$9,817.66
Stabilization Fund	\$891.97	\$9,443.41	\$21,407.19	\$31,742.57
Agency Funds	\$1,321.78	\$13,993.92	\$31,722.68	\$47,038.38
<b>TOTAL</b>	<b>\$2,489.62</b>	<b>\$26,358.09</b>	<b>\$59,750.90</b>	<b>\$88,598.61</b>
<b>RAND TOTALS</b>	<b>\$210,296.98</b>	<b>\$2,283,891.82</b>	<b>\$5,243,692.09</b>	<b>\$7,737,880.89</b>
<b>TAL (%)</b>	<b>2.72%</b>	<b>29.52%</b>	<b>67.77%</b>	



## Appendix VI - C

Expense Statement West Tisbury 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>
<b>GENERAL GOVERNMENT</b>				
Moderator	\$11.52	\$121.98	\$276.50	\$410.00
Board of Selectmen	\$247.20	\$2,617.14	\$5,932.76	\$8,797.10
Executive Secretary	\$938.26	\$9,933.57	\$22,518.32	\$33,390.15
Finance Committee	\$36.28	\$384.15	\$870.83	\$1,291.27
Town Accountant	\$1,132.16	\$11,986.44	\$27,171.95	\$40,290.56
Assessors	\$1,633.37	\$17,292.83	\$39,200.96	\$58,127.16
Town Treasurer	\$1,124.15	\$11,901.61	\$26,979.64	\$40,005.40
Tax Collector	\$1,308.29	\$13,851.14	\$31,399.02	\$46,558.45
Legal Expense	\$622.92	\$6,594.97	\$14,950.08	\$22,167.97
Personnel	\$93.11	\$985.77	\$2,234.62	\$3,313.50
Data Processing	\$536.15	\$5,676.32	\$12,867.61	\$19,080.08
Town Clerk	\$418.30	\$4,428.59	\$10,039.14	\$14,886.03
Board of Registrars	\$0.00	\$0.00	\$3,130.11	\$3,130.11
Conservation Com	\$399.63	\$4,230.93	\$9,591.05	\$14,221.60
Planning Board	\$1,095.77	\$11,601.17	\$26,298.59	\$38,995.53
Historical Com	\$170.02	\$1,800.04	\$4,080.49	\$6,050.55
Shellfish	\$449.84	\$4,762.56	\$10,796.20	\$16,008.60
State/County/MVC Assmt	\$3,188.19	\$33,753.92	\$76,516.46	\$113,458.57
Debt:Interest/Principal	\$4,466.97	\$47,292.68	\$107,207.34	\$158,967.00
Employee Benefits	\$7,221.23	\$76,452.49	\$173,309.44	\$256,983.15
Refunds	\$1,380.33	\$0.00	\$33,041.75	\$34,422.08
Liability Insurance	\$7,405.62	\$78,404.67	\$177,734.83	\$263,545.12
<b>TOTAL</b>	<b>\$33,879.32</b>	<b>\$344,072.97</b>	<b>\$816,147.69</b>	<b>\$1,194,099.98</b>
<b>PUBLIC SAFETY</b>				
Police Dept.	\$10,446.19	\$110,595.76	\$250,708.50	\$371,750.44
Fire Dept.	\$4,510.94	\$47,758.18	\$108,262.57	\$160,531.69
Ambulance	\$672.06	\$7,115.21	\$16,129.40	\$23,916.67
Board of Appeals	\$518.02	\$5,484.39	\$12,432.50	\$18,434.91
Board of Health	\$2,228.25	\$23,590.90	\$53,478.00	\$79,297.15
Building Insp.	\$827.44	\$8,760.23	\$19,858.49	\$29,446.16
Animal Control	\$609.10	\$6,448.71	\$14,618.51	\$21,676.32
Tree Warden	\$184.98	\$0.00	\$4,428.02	\$4,613.00
Dutch Elm Disease	\$12.03	\$0.00	\$287.97	\$300.00
<b>TOTAL</b>	<b>\$19,812.00</b>	<b>\$209,753.37</b>	<b>\$475,487.97</b>	<b>\$705,053.34</b>
<b>PUBLIC WORKS</b>				
Public Build Maint	\$1,751.68	\$18,545.39	\$42,040.38	\$62,337.46
Sanitation	\$2,322.25	\$24,586.08	\$55,733.95	\$82,642.27
Highway admin	\$3,745.29	\$39,652.11	\$89,887.01	\$133,284.41
<b>TOTAL</b>	<b>\$7,819.22</b>	<b>\$82,783.58</b>	<b>\$187,661.34</b>	<b>\$278,264.14</b>

## Appendix VI - C (Continued)

Expense Statement West Tisbury 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	\$3,382,243.14	\$3,382,243.14
M.V.R.H.S.	\$0.00	\$0.00	\$1,512,570.49	\$1,512,570.49
TOTAL	\$0.00	\$0.00	\$4,894,813.63	\$4,894,813.63
HUMAN SERVICES				
Cemetery	\$0.00	\$0.00	\$10,630.88	\$10,630.88
Council on Aging	\$0.00	\$0.00	\$70,508.19	\$70,508.19
Library	\$0.00	\$0.00	\$146,749.72	\$146,749.72
Arts Counsel	\$0.00	\$0.00	\$4,076.00	\$4,076.00
Recreation	\$0.00	\$0.00	\$50,692.33	\$50,692.33
TOTAL	\$0.00	\$0.00	\$282,657.12	\$282,657.12
GRAND TOTALS	\$61,510.54	\$636,609.92	\$6,656,767.75	\$7,354,888.21



## Appendix VI - D

Summary of Revenues and Expenditures by Land Use Category				
Town of West Tisbury for Fiscal Year 1997				
TOTAL EXPEDITURES FISCAL YEAR 1997				
	Business/			
	Commercial/	Farm/		
Department	Industrial	Open Space	Residential	Total
General Government	\$33,879.32	\$344,072.97	\$816,147.69	\$1,194,099.98
Public Safety	\$19,812.00	\$209,753.37	\$475,487.97	\$705,053.34
Public Works	\$7,819.22	\$82,783.58	\$187,661.34	\$278,264.14
Education	\$0.00	\$0.00	\$4,894,813.63	\$4,894,813.63
Human Services	\$0.00	\$0.00	\$282,657.12	\$282,657.12
GRAND TOTALS	\$61,510.54	\$636,609.92	\$6,656,767.75	\$7,354,888.21
Percent of Expenditures	0.84%	8.66%	90.51%	
TOTAL REVENUES FOR FISCAL YEAR 1997				
	Business/			
	Commercial/	Farm/		
Department	Industrial	Open Space	Residential	Total
Property Tax	\$158,453.45	\$1,629,129.22	\$3,802,597.51	\$5,590,180.18
Local Receipts	\$25,922.69	\$222,126.75	\$503,464.55	\$751,513.99
State Aid	\$9,953.60	\$263,587.60	\$540,232.04	\$813,773.24
Special Revenue	\$13,477.62	\$142,690.16	\$340,156.84	\$496,324.62
Other Receipts	\$2,489.62	\$26,358.09	\$59,750.90	\$88,598.61
GRAND TOTALS	\$210,296.98	\$2,283,891.82	\$5,246,201.84	\$7,740,390.64
Percent of Revenue	2.72%	29.51%	67.78%	
RATIO OF EXPENSES/REVENUES BY LAND USE CATEGORY				
	Business/			
	Commercial/	Farm/		
Expenses/Revenues	Industrial	Open Space	Residential	
	\$0.31	\$0.29	\$1.34	

## Appendix VI - E

Summary of Revenues and Expenditures by Residential Category			
Town of West Tisbury 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	\$456,797.86	\$359,349.83	\$816,147.69
Public Safety	\$266,130.62	\$209,357.35	\$475,487.97
Public Works	\$105,034.05	\$82,627.29	\$187,661.34
Education	\$4,894,813.63	\$0.00	\$4,894,813.63
Human Services	\$158,203.19	\$124,453.93	\$282,657.12
GRAND TOTALS	\$5,880,979.35	\$775,788.40	\$6,656,767.75
Percent of Residential Expenditures	88.35%	11.65%	
Percent of All Expenditures	79.96%	10.55%	
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	\$2,128,313.83	\$1,674,283.68	\$3,802,597.51
Local Receipts	\$281,789.11	\$221,675.44	\$503,464.55
State Aid	\$302,367.87	\$237,864.17	\$540,232.04
Special Revenue	\$190,385.78	\$149,771.06	\$340,156.84
Other Receipts	\$33,442.58	\$26,308.32	\$59,750.90
GRAND TOTALS	\$2,936,299.17	\$2,309,902.67	\$5,246,201.84
Percent of Residential Revenue	55.97%	44.03%	
Percent of All Expenditures	37.93%	29.84%	
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>	
	\$2.11	\$0.35	
Year-round properties accounted for 55.97% of the total residential properties within West Tisbury.			
Seasonal properties accounted for 44.05% of the total residential properties within West Tisbury.			



## Endnotes

<sup>1</sup> Is Farmland Protection A Community Investment? How To Do A Cost of Community Services Study, American Farmland Trust, Northampton, MA, 1993, Massachusetts Department of Food and Agriculture, p.4.

<sup>2</sup> Does Farmland Protection Pay? The Cost of Community Services In Three Massachusetts Towns, American Farmland Trust, Northampton, MA, 1992  
Massachusetts Department of Food and Agriculture, p. ii.





## References

The following individuals provided information or offered their insights that was valuable to the preparation of this study.

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Bettencourt, Priscilla	Town Accountant	Town of Edgartown
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Condlin, Paul	Chief of Police	Town of Edgartown
Estrella, Manuel	Chief of Fire Department	Town of West Tisbury
Gibbs, Maryann	Town Accountant	Town of Oak Bluffs
Harris, Patricia	Assistant to Planning Board	Town of Tisbury
Keefe, Julie	Assistant to Zoning Board of Appeals	Town of West Tisbury
Kennedy, Suzanne	Town Accountant	Town of Tisbury
Lapiania, Fred	Public Works Superintendent	Town of Tisbury
Manter, Janice B.	Town Accountant	Town of West Tisbury
McCarthy, John J.	Chief of Police	Town of Tisbury
McClure, Marion	Town Clerk	Town of Tisbury
Montgomery, Terri	Administrative Secretary	Town of Tisbury
Rich, Timothy	Chief of Police	Town of Chilmark
Tierney, Amelia	Town Accountant	Town of Chilmark
Toomey, Beth	Chief of Police	Town of West Tisbury
Williams, Wanda	Town Clerk	Town of Edgartown
Zeltzer, Steven	Former Regional Planner	Martha's Vineyard Commission





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