



# Town of West Tisbury

## Town Accountant's Office

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To: UIRSD Assessment Formula Review Group  
 From: Bruce Stone, West Tisbury Town Accountant  
 Date: August 16, 2018

The last time the Boards of Selectmen UIRSD assessment formula review group met, I was tasked with recalculating the West Tisbury School FY 2019 site budget into two components—the costs associated with Grades K-5 and Grades 6-8 –and then calculating the change in town assessments if those site costs were assessed based on the percentage of each district town's share of students in those grades.

The methodology I used was to allocate the salaries of direct staff (Teachers, Assistant Teachers, Special Education Teachers, and Teaching Specialists) at the WTS to K-5 and 6-8 based on what grade they are assigned or an estimate of the percentage of time spent by staff provided by Donna for those whose grade assignment is not clearly defined in the budget. Administrative, support and custodial staff position costs were allocated based on total district students in K-5 vs 6-8. Then, the sum of all FTE positions in the site budget, so calculated for K-5 and 6-8, was used as the basis for allocating the employee benefit line items (like health insurance) in the site budget. All other budget line items were allocated on the basis of the number of district students in K-5 vs 6-8.

Using this method, the \$6,627,976 West Tisbury School budgeted costs were allocated \$4,006,270 (60.5%) to grades K-5 and \$2,621,706 (39.6%) to grades 6-8. And, the percentage of district students from the 10/1/17 census in each grade group to use for the Part C budget assessment formula would be as follows:

Town of Residence	WTS K-5		WTS 6-8	
Aquinnah	13	6.95%	14	12.61%
Chilmark	24	12.84%	30	27.03%
West Tisbury	150	80.21%	67	60.36%
District Enrollment	187		111	
School Choice	18		26	
Total Enrollment	205		137	

For comparison, the current Part C assessment percentages for the WT School are shown below:

Town of Residence	WTS K-8	
Aquinnah	27	9.06%
Chilmark	54	18.12%
West Tisbury	217	72.82%

District Enrollment	298
School Choice	44
Total Enrollment	342

The net result of using a new Part C site assessment in this method is that in FY 2019, West Tisbury's assessment would have been \$30,601 less and Chilmark and Aquinnah's assessments would have been \$21,206 and \$9,395 greater, respectively.

When I shared these results with the small working group by email, it was determined that we would share them with the large group without meeting ourselves as the results seemed to result in very modest changes in annual assessments that may fluctuate back and forth between which towns might benefit. It is questionable whether the effort to change to a more complex formula on this basis at this time when the effect on assessments may be minimal over time is warranted.

That being said, the process of looking at the West Tisbury School and budgeting and tracking expenses in terms of a K-5 school similar to the Chilmark School and a separate district-wide middle school may have merit. This may provide useful data for future consideration if it is not an overly arduous process.

One important observation to keep in mind that this task has made clear to me is that if each of the three components we've looked at—the Chilmark School site, the WT School site Grades K-5 and the WT School Grades 6-8—operate at close to the same per district student cost then any formula changes will not have a very significant impact on the assessments to the member towns. There have been fluctuations over time due to spikes in census data but these appear to go back and forth over time and it is questionable if formulas changes based on these would have a material effect for one town or another.