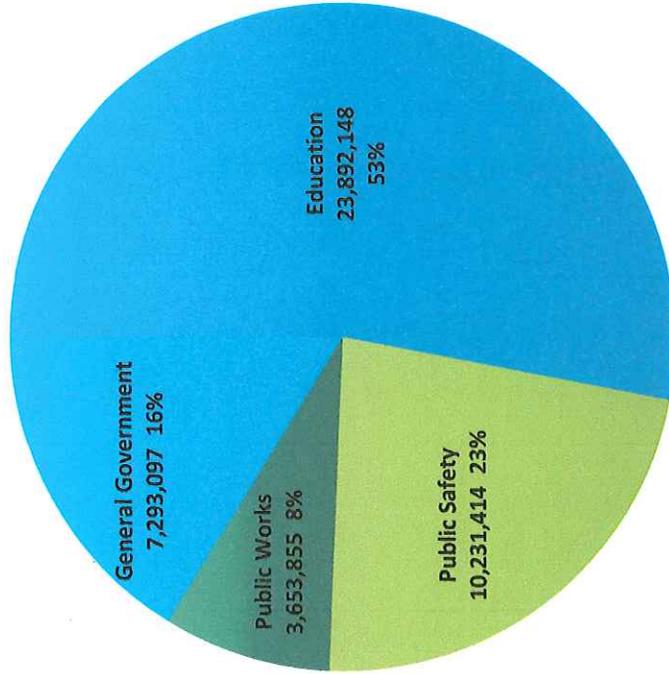


FY 2017 Tax Levy by Function



FY 2017 TAX LEVY BREAKDOWN

Operating Budgets:

General Government	8,541,281	15%
Education	30,769,634	54%
Police/Fire	12,713,514	22%
DPW	4,859,086	9%
TOTAL	56,883,515	100%

Funding Sources:

State Revenue	6,039,069
MSBA Reimbursement & DE-1 Adjusts	855,736
Estimated Receipts	3,030,000
Medicaid Reimbursement	120,000
Reserved Receipts	120,000
Ambulance Receipts	609,800
Cable Receipts for Operating Budget	-
St. Betterment Receipts	565,575
Septic Betterment Receipts	29,196
CPA Funds	581,275
Free Cash for Operating Budget	1,400,000
Free Cash -articles adding to Budget	595,753
Free Cash for Capital Budget	419,811
Special Revenue Transfers for Articles	90,000
Ambulance Receipts for Capital	83,000
Cable Receipts for School Capital	-
Revolving Receipts for Recreation Capital	9,920
Cable Receipts for I.T. Capital	39,000
Total Other Funding	14,588,135
Total Tax Levied for Depts	45,070,514
Tax Levy per Recap (Revenue Analysis)	45,070,514
Variance	-

FY 2017 TAX LEVY BREAKDOWN

Percentage of Levy:

Education	23,892,148	53.01%
Police/Fire	10,231,414	22.70%
DPW	3,653,855	8.11%
General Government	7,293,097	16.18%
TOTAL	45,070,514	100.00%

FY 2017 Tax Rate 9.08

Education	4.81
Police/Fire	2.06
DPW	0.74
General Government	1.47
Total	9.08

FY 2017 EDUCATION PORTION OF LEVY

Cape Tech Tuition	1,137,175
School Debt (outside)	1,400,700
FY 2017 School Budget	20,841,556
Custodian/Maint salary (under DPW)	1,305,430
School related capital under DPW	-
School Utility Expenses	483,870
School Bldg Maint	396,100
School Grounds Expenses	85,000
School County Retirement	563,156
School Unemployment	34,200
School Health Insurance	3,903,208
School Medicare Penalty	1,480
Group Life Insurance School	11,000
School Medicare	241,435
Liability Insurance	365,324
School Capital	-
TOTAL EDUCATION BUDGETED	30,769,634
Total Education Percentage of Budget	54.00%
Education Additions:	
Education Related Assessments	1,339,596
Cherry Sheet Offset	385,020
TOTAL ADDITIONS	1,724,616
Education Subtractions:	
Percentage of Est. Receipts	1,636,200
Cable Receipts for School Capital	-
Medicaid Reimbursement	120,000
DE-1 Adjustments	855,736
Cherry Sheet Revenue	5,120,766
Percentage of Overlay Surplus	48,600
Percentage of Free Cash	756,000
Percentage of Reserved Receipts	64,800
TOTAL SUBTRACTIONS	8,602,102
BALANCE OF EDUCATION TO LEVY	23,892,148

FY 2017 PUBLIC SAFETY PORTION OF LEVY

Police Salary	3,558,126
Police Expense	347,681
Dispatcher Salary	464,303
Police Capital	191,500
Dept of Natural Resources	537,205
Public Safety Health Insurance	1,867,544
Public Safety Insurance Stipend	5,000
Public Safety Medicare Penalty	2,159
Public Safety Group Life	4,565
Public Safety County Retirement	1,126,312
Public Safety Medicare	110,858
Public Safety Unemployment	-
Liability Insurance	179,472
Fire Salary	3,335,376
Fire Retro Salary	162,531
Fire Expense	468,129
Fire Capital	83,000
Fire Truck Debt (inside)	109,800
Fire Debt (outside)	159,953
TOTAL POLICE/FIRE BUDGETED	12,713,514
Total Public Safety Percentage of Budget	22.00%
Public Safety Subtractions:	
Ambulance Receipts	692,800
Free Cash for Articles adding to operating budget	577,000
Free Cash for Capital Budget	191,500
Percentage of Overlay Surplus	19,800
Percentage of Est. Receipts	666,600
Percentage of Free Cash for Operating Budget	308,000
Percentage of Reserved Receipts	26,400
DE-1 Adjustments	-
TOTAL SUBTRACTIONS	2,482,100
Balance of Public Safety to Levy	10,231,414

FY 2017 DPW PORTION OF LEVY

DPW Salary	1,093,593
DPW Expense	678,876
Bldgs & Grounds	277,800
DPW Capital	222,056
Buildings & Grounds Capital	-
Snow & Ice	116,570
Street Lighting Expense	28,000
Transfer Station	778,075
Cemetery	15,000
Tree Warden Expense	425
Public Works Health Insurance	455,588
Public Works Group Life	1,459
Public Works County Retirement	321,804
Public Works Unemployment	12,000
Public Works Health Insurance Stipend	-
Public Works Medicare Penalty	370
Public Works Medicare	30,709
Public Works Liability Insurance	123,602
Interest Temp Borrowing Inside (Rds)	-
St. Betterment Debt (inside)	560,346
Bldg Maint Bond (inside)	142,813

TOTAL PUBLIC WORKS BUDGETED 4,859,086

Total Public Works Percentage of Budget 9.00%

Public Works Subtractions:

Percentage of Est Receipts	272,700
Percentage of Free Cash	126,000
Percentage of Reserved Receipts	10,800
Percentage of Overlay Surplus	8,100
Free Cash for Capital Budget	222,056
Free Cash for articles adding to budget	-
Street Betterment Reserved Receipts	565,575

TOTAL PUBLIC WORKS SUBTRACTIONS 1,205,231

Balance of Public Works to Levy 3,653,855

FY 2017 GENERAL GOVERNMENT PORTION OF LEVY

Moderator	200
Selectmen Elected	15,500
Selectmen Salary	337,979
Selectmen Expense	38,500
Legal/Consulting Expense	290,000
Finance Committee Reserve	82,500
Finance Committee Expense	65,000
Accounting Salary	229,025
Accounting Expense	1,955
Assessors Appointed	3,000
Assessing Salary	241,731
Assessing Expense	7,050
Treasurer/Collector Salary	208,812
Treasurer/Collector Expense	52,200
Debt Service Cost	3,270
Foreclosure Expense	10,000
Human Resources Salary	312,613
Human Resources Expense	57,725
I.T. Salary	231,288
I.T. Expense	232,554
I.T. Equipment Replacement	27,000
I.T. Capital	39,000
GIS Salary	67,153
GIS Expense	21,595
Town Clerk Elected Salary	70,603
Town Clerk Salary	80,682
Town Clerk Expense	9,185
Elections Salary	51,759
Elections Expense	36,476
Conservation Salary	153,400
Conservation Expense	4,100
Herring Warden Expense	500
Planning Board Expense	7,765
Planning Salary	153,088
Planning Expense	5,555
Town Hall Expense	274,000
Town Hall Capital	6,255
Sewer Commission Expense	180
Building Salary	296,977
Building Expense	13,255
Board of Health Appointed Salary	3,000
Board of Health Salary	222,702
Board of Health Expense	22,355
Council on Aging Salary	229,180
Council on Aging Expense	38,097
Veterans Expense	98,000
Veterans Membership	33,800
Human Services Salary	66,295
Human Services Expense	44,168
Library Salary	442,074
Library Expense	173,598
Recreation Salary	262,394
Recreation Expense	40,250
Recreation Capital	9,920
Historical Salary	7,500
Historical Expense	1,375
Cultural Expense	90

FY 2017 GENERAL GOVERNMENT PORTION OF LEVY

General Govt Health Insurance	757,171
General Govt Insurance Stipend	21,000
General Government Medicare Penalty	2,159
General Govt Group Life	2,976
General Govt Retirement	706,866
General Govt Medicare	72,998
General Govt Unemployment	13,800
Town Insurance	123,602
General Govt Outside Debt	676,514
General Govt Other Inside Debt	96,554
Additional inside debt budgeted	78,961
CPA Debt (inside)	554,452

GENERAL GOVT BUDGETED 8,541,281

Total General Govt Percentage of Budget 15.00%

ADDITIONS:

FY 2017 Overlay	381,751
Assessments	650,621
Cherry Sheet Offset	18,146

TOTAL ADDITIONS 1,050,518

SUBTRACTIONS:

Percentage of estimated receipts	454,500
Cherry Sheet revenue	918,303
Percentage of Free Cash	210,000
Free Cash for articles adding to budget	18,753
Percentage of Overlay Surplus	13,500
Overlay Surplus voted for Town Hall	-
CPA Special Revenue Transfer	581,275
Septic Betterment Receipts	29,196
Free Cash for Capital	6,255
Cable receipts for Capital	39,000
Revolving receipts for Recreation Capital	9,920
Percentage of Reserved Receipts	18,000

TOTAL SUBTRACTIONS 2,298,702

Balance of General Government to Levy 7,293,097

FY 2017
BENEFIT BREAKDOWN

	<u>Budget</u>	<u>General Govt</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Education</u>
Health Insurance--Town	3,080,303	757,171	1,867,544	455,588	
Health Insurance--School	3,903,208				3,903,208
TOTAL HEALTH INS	6,983,511				
Health Insurance Stipend	26,000	21,000	5,000	-	
Medicare Surcharge	6,168	2,159	2,159	370	1,480
TOTAL	7,015,679				
Group Life--Town	9,000	2,976	4,565	1,459	
Group Life--School	11,000				11,000
TOTAL	20,000				
Medicare-Town	214,565	72,998	110,858	30,709	
Medicare-School	241,435				241,435
TOTAL	456,000				

FY 2017
BENEFIT BREAKDOWN

HEALTH INSURANCE EXPLANATION:

TOWN RELATED:

Budgets more than actuals so I took the total amt of actuals, figured out what percentage they were of the whole actual; and then divided up the remainder of the budget by the percentage of each.
Removed School Custodians from Town Insurance because they were budgeted under Town, but are education related.

3,201,921.00	Town Budget				
(121,619.00)	School Custodians				
-	Amount to cover school budget shortfall				
3,080,302.00	Total Town Insurance Budget to be distributed				

Actual Premium Costs:
Active

549,170	Retirees	Total
1,113,841	51,075	600,245
293,079	366,624	1,480,465
	68,085	361,164
		2,441,874

<u>Insurance Premium</u>	<u>% of premium</u>	<u>Excess Budget Amt</u>	<u>Total by Function</u>
600,245.00	24.58%	156,925.60	757,170.60
1,480,465.00	60.63%	387,078.90	1,867,543.90
361,164.00	14.79%	94,423.50	455,587.50
2,441,874.00	100%	638,428.00	3,080,302.00
3,080,302.00			
(2,441,874.00)			

638,428.00 Remainder of budget over actual (must divide this appropriately among town functions, based on %)

FY 2017
BENEFIT BREAKDOWN

SCHOOL RELATED:

School Budgeted Amt 3,781,589

Must add school custodial health insurance that is budgeted in Town, as well as amt from town to cover shortfall

3,781,589.00 School Health Insurance budget for Object 5173
121,619.00 Amount to cover school custodian health insurance

3,903,208.00

Health Insurance Reconciliation:

	Amt per YTD Budget	Totals this sheet	Variance
Town Insurance	3,201,921	3,080,302	
School Health	3,781,589	3,903,208	
	6,983,510	6,983,510	-

FY 2017
BENEFIT BREAKDOWN

HEALTH INSURANCE STIPEND:

Actual Stipend Total per Payroll worksheet	8,000	
Budgeted Amt	8,000	
Variance	-	
Total Actual	7,000	
General Govt Amt	3,000	43%
Public Works Amt	-	0%
Police Amt	4,000	57%
		100%
To break down budget:		
Total Budget	8,000	
General Govt Portion	3,000	
General Govt Amt	18,000	
DPW Portion	-	
Police Portion	5,000	
TOTAL	26,000	

***Budgeted in FY 2017 in case insurance changes negotiated??**

FY 2017
BENEFIT BREAKDOWN

MEDICARE:

Yearly Estimated Amount

	<u>Percentage of budget</u>	<u>Extra Divided by %</u>	<u>Totals for spreadsheet</u>
General Government	16%	8,457	72,998
Public Safety	24%	12,686	110,858
Public Works	7%	3,700	30,709
School	53%	28,015	241,435
Total	100%	52,858	456,000

Budgeted Amt

456,000

Variance

52,858

Total Medicare Budget per YTD report

456,000

Total Medicare Budget per worksheet

456,000

Variance

-

FY 2017
BENEFIT BREAKDOWN

GROUP LIFE INSURANCE EXPLANATION:

TOWN RELATED:

Budgets more than actuals so I took the total amt of actuals, figured out what percentage they were of the whole actual, and then divided up the remainder of the budget by the percentage of each.

9,000.00	Town Budget	Premiums:			
		Active	Retirees	Total	
		1,555	276	1,831	
		2,328	467	2,795	
		766	138	904	
9,000.00	Total Town Insurance Budget to be distributed				

<u>Insurance Premium</u>	<u>% of premium</u>	<u>Excess Budget Amt</u>	<u>Total by Function</u>
1,831	33% General Govt	1,145	General Govt 2,976
2,795	51% Public Safety	1,770	Public Safety 4,565
904	16% Public Works	555	Public Works 1,459
5,530.00	100%	3,470	9,000

9,000.00
(5,530.00)
3,470.00 Remainder of budget over actual (must divide this appropriately among town functions, based on %)

SCHOOL RELATED:

School Budgeted Amt	11,000	
Amt per payroll sheet	-	Not provided by HR
Difference	11,000	Stays with school because that is what it was budgeted for.

FY 2017 UNEMPLOYMENT CALCULATION

<u>Payment Date</u>	<u>Function</u>	<u>Amt Pd</u>	<u>Percent of Invoice</u>	<u>Average Percentage of Invoice</u>	<u>Amt of budget</u>
8/19/2016	General Govt	596.00	11.13%	23%	13,800.00
	Public Safety	-		0%	-
	Public Works	-	0.00%	20%	12,000.00
	School	4,758.00	88.87%	57%	34,200.00
	Total	5,354.00	100.00%	100%	60,000.00
	Total Invoice	5,354.00			
9/16/2016	General Govt	292.00	2.38%		
	Public Safety	-			
	Public Works	5,000.00	40.73%		
	School	6,984.82	56.89%		
	Total	12,276.82	100.00%		
	credit	-			
	Total Invoice	12,276.82			
10/21/2016	General Govt	5,786.40	54.17%		
	Public Safety				
	Public Works	2,000.00	18.72%		
	School	2,894.57	27.10%		
	Total	10,680.97	99.99%		
	Total Invoice	10,680.97			

Used first three invoices of the fiscal year and calculated the percentage of costs, by function for each of those months. Used the total of the three months by function/3 (only three functions had charges), to calculate the percentage of the total invoices and applied those percentages to the budget

FY 2017 MEDICARE SURCHARGE CALCULATION

<u>Function</u>	<u>Amt Pd</u>	<u>Percent of Invoice</u>	<u>Amt of budget per Function</u>
General Govt	207.10	35%	2,159
Public Safety	207.10	35%	2,159
Public Works	36.60	6%	370
School	146.20	24%	1,480
Monthly Total	597.00	100%	6,168
Budget	6,168.00		

All invoices are the same so just had to use one to calculate the percentages

FY 2017 TOWN INSURANCE LIABILITY CALCULATION

Town Insurance Budget
Breakdown:

Education	269,441	
Public Safety	132,550	
Public Works	93,001	
General Government	93,001	
TOTAL	587,993	**matches MIIA report**

Insurance Premium breakdown:

Education	269,441	47%
Public Safety	132,550	23%
Public Works	93,001	15%
General Government	93,001	15%
Total Premium Invoice	587,993.00	100.00%
Total Town Insurance Budget	792,000.00	
Premiums Paid	(587,993.00)	
Remaining budget	204,007.00	

Remaining budget amount split percentage-wise to category noted above:

Education	95,883
Public Safety	46,922
Public Works	30,601
General Government	30,601
Total	204,007

TOTALS FOR TAX LEVY BREAKDOWN (ACTUAL PREMIUM PLUS REMAINING BUDGET):

<u>Function</u>	<u>Premium</u>	<u>Remaining Budget</u>	<u>Total</u>
Education	269,441	95,883	365,324
Public Safety	132,550	46,922	179,472
Public Works	93,001	30,601	123,602
General Government	93,001	30,601	123,602
	TOTAL		792,000

BARNSTABLE COUNTY RETIREMENT ASSESSMENT CALCULATION

Barnstable County Retirement Breakdown:

<u>FUNCTION</u>	<u>SALARY AMT</u>	<u>PERCENTAGE</u>
Education	2,764,201	21%
Police & Fire	5,489,818	42%
DPW	1,559,665	12%
General Government	3,255,118	25%
TOTAL	13,068,802	100%

Budget Breakdown:

TOTAL BUDGET	2,681,696.00	
Education	563,156.16	21%
Police & Fire	1,126,312.32	42%
DPW	321,803.52	12%
General Government	670,424.00	25%
TOTAL	2,681,696.00	100%
Liuna Surcharge	36,442.00	
Add Liuna surcharge to General Government		
Total General Government	706,866.00	
Total Retirement	2,718,138.00	

Notice to Mashpee Taxpayers:

In an effort to provide Mashpee Taxpayers with additional information regarding the distribution of their tax dollars, the Mashpee Board of Assessors in conjunction with the Finance Dept., Treasurer/Collector and with approval of the Board of Selectmen have included this Fiscal Year 2017 Tax Rate Itemization for the January Tax Bills.

This analysis shows the portion of taxes allotted to the estimated budgets of several categories of town operating expenses. Each category also includes any debt exclusions associated with it.

These categories include General Government, Education, Police / Fire and DPW. There is also included a sample itemization of a tax bill for an average single family home in the town of Mashpee.

As part of this public outreach, a more detailed analysis is available. Copies of this information will be available starting in January at the Assessing Department, Mashpee Town Hall, 16 Great Neck Rd, North, weekdays 8:30 am – 4:30 pm ~ Phone: 508-539-1404 and on the Assessing Department page of the town website at: www.mashpeema.gov.

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TO BE PRINTED ON YELLOW PAPER.....

Fiscal Year 2017 Town of Mashpee Tax Rate Breakdown

(To determine your specific tax amounts, divide your property assessment by 1,000 and multiply by the tax rate category.)

Tax Rates are per \$1,000 of assessment

Example of an Average Single Family Home Tax Bill

Tax Rate Breakdown by Town function:

Average SFH Assessment: **\$485,960**

General Government:	\$1.47 (16%)
Education:	\$4.81 (53%)
Police / Fire:	\$2.06 (23%)
DPW:	\$0.74 (8%)
<u>Total Tax Rate:</u>	<u>\$9.08 (100%)</u>

General Government:	\$ 714.36
Education:	\$2,337.47
Police / Fire:	\$1,001.08
DPW:	\$ 359.61
<u>Total Town Taxes:</u>	<u>\$4,412.52</u>

**** For FY2017 All Town Meeting Voted Debt Exclusions equal \$0.27 of the Total Tax Rate but are individually accounted for in their respective categories. (A debt exclusion is a temporary Prop 2 & 1/2 override.)**

(Note: that 'General Government' includes everything not dedicated to another category: Including the Library, Senior Center and Town Hall)

For a more detailed breakdown of these figures please visit the Assessing Department page of the Town Website at: www.mashpeema.gov

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