

**TOWN OF MASHPEE  
EXPENSE LEDGER  
June 30, 2017**

DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS ADJUSTMENTS	AVAILABLE BUDGET	PAID THRU 6/30/17	ENCUMBERED/ CARRIED FORWARD
<b>MODERATOR:</b>					
SALARY	200.00		200.00	200.00	
<b>TOTAL MODERATOR</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>200.00</b>	<b>0.00</b>
<b>SELECTMEN:</b>					
SALARY/WAGE-ELECTED	15,500.00		15,500.00	15,500.00	
SALARY/WAGE EXPENSE	337,979.00	(2,300.00)	335,679.00	319,393.18	
LEGAL/ENG/CONSULTING	38,500.00		38,500.00	29,628.07	
SELECTMEN ARTICLES	290,000.00	0.00	290,000.00	137,747.81	
PRIOR YEAR ENCUMBERED		56,425.70	56,425.70	0.00	56,425.70
		84,635.00	84,635.00	65,420.21	4,876.50
<b>TOTAL SELECTMEN</b>	<b>681,979.00</b>	<b>138,760.70</b>	<b>820,739.70</b>	<b>567,689.27</b>	<b>61,302.20</b>
<b>FINANCE COMMITTEE:</b>					
RESERVE FUND EXPENSE	100,000.00	(17,500.00)	82,500.00	0.00	
PRIOR YEAR ENCUMBERED	65,000.00		65,000.00	61,856.51	
		7,000.00	7,000.00	7,000.00	
<b>TOTAL FINANCE COMMITTEE</b>	<b>165,000.00</b>	<b>(10,500.00)</b>	<b>154,500.00</b>	<b>68,856.51</b>	<b>0.00</b>
<b>ACCOUNTANT:</b>					
SALARY/WAGE EXPENSE	229,025.00	1,000.00	230,025.00	229,938.75	
PRIOR YEAR ENCUMBERED	1,955.00		1,955.00	943.21	
		1,085.00	1,085.00	1,079.36	
<b>TOTAL ACCOUNTANT</b>	<b>230,980.00</b>	<b>2,085.00</b>	<b>233,065.00</b>	<b>231,961.32</b>	<b>0.00</b>
<b>ASSESSORS:</b>					
SALARY-APPOINTED	3,000.00		3,000.00	2,750.01	
SALARY/WAGE EXPENSE	241,731.00		241,731.00	241,331.54	
REVALUATION	7,050.00		7,050.00	6,940.97	
		116,913.25	116,913.25	25,634.20	91,279.05
<b>TOTAL ASSESSORS</b>	<b>251,781.00</b>	<b>116,913.25</b>	<b>368,694.25</b>	<b>276,656.72</b>	<b>91,279.05</b>
<b>TREASURER/COLLECTOR:</b>					
SALARY/WAGE EXPENSE	208,812.00		208,812.00	206,767.37	
DEBT SERVICE EXPENSE	52,200.00		52,200.00	50,894.75	825.00
FORECLOSURE EXPENSES	3,270.00		3,270.00	1,887.59	
PRIOR YEAR ENCUMBERED	10,000.00		10,000.00	7,243.80	
		485.21	485.21	485.21	
<b>TOTAL TREAS/COLLECTOR</b>	<b>274,282.00</b>	<b>485.21</b>	<b>274,767.21</b>	<b>267,278.72</b>	<b>825.00</b>
<b>HUMAN RESOURCES:</b>					
SALARY/WAGE EXPENSE	312,613.00	(1,000.00)	311,613.00	238,787.05	
SPECIAL ARTICLES	57,725.00		57,725.00	34,088.08	1,286.43
PRIOR YEAR ENCUMBERED		61,024.41	61,024.41	0.00	26,024.41
		3,087.00	3,087.00	567.00	
<b>TOTAL HUMAN RESOURCES</b>	<b>370,338.00</b>	<b>63,111.41</b>	<b>433,449.41</b>	<b>273,442.13</b>	<b>27,310.84</b>
<b>I.T.</b>					
SALARY/WAGE EXPENSE	231,288.00		231,288.00	190,362.88	
EQUIPMENT/UPGRADES	232,554.00		232,554.00	231,269.78	
CAPITAL	27,000.00		27,000.00	26,260.60	
SPECIAL ARTICLES		39,000.00	39,000.00	37,106.21	
		142,238.87	142,238.87	108,064.58	34,174.29

PRIOR YEAR ENCUMBERED

0.00

<b>TOTAL I.T.</b>	<b>490,842.00</b>	<b>181,238.87</b>	<b>672,080.87</b>	<b>593,064.05</b>	<b>34,174.29</b>
<b>TOWN CLERK:</b>					
SALARY-ELECTED	70,603.00		70,603.00	70,603.00	
SALARY/WAGES	80,682.00		80,682.00	76,441.30	
EXPENSE	9,185.00		9,185.00	6,365.22	
PRIOR YEAR ENCUMBERED	0.00	109.55	109.55	109.55	
<b>TOTAL TOWN CLERK</b>	<b>160,470.00</b>	<b>109.55</b>	<b>160,579.55</b>	<b>153,519.07</b>	<b>0.00</b>
<b>ELECTIONS/REGISTRATIONS:</b>					
SALARY/WAGE	51,759.00		51,759.00	44,810.88	
EXPENSE	17,723.00	18,753.00	36,476.00	32,897.74	
<b>TOTAL ELECTIONS/REGISTRATIONS</b>	<b>69,482.00</b>	<b>18,753.00</b>	<b>88,235.00</b>	<b>77,708.62</b>	<b>0.00</b>
<b>GIS:</b>					
SALARY/WAGES	67,153.00		67,153.00	67,152.36	
EXPENSE	21,595.00		21,595.00	20,369.87	117.05
<b>TOTAL GIS</b>	<b>88,748.00</b>	<b>0.00</b>	<b>88,748.00</b>	<b>87,522.23</b>	<b>117.05</b>
<b>CONSERVATION:</b>					
SALARY/WAGE	153,400.00		153,400.00	149,332.93	
EXPENSE	4,100.00		4,100.00	1,672.28	
HERRING WARDEN EXPENSE	500.00		500.00	466.68	
CONSERVATION SPECIAL ARTICLES		187,837.58	187,837.58	19,077.81	168,759.77
<b>TOTAL CONSERVATION</b>	<b>158,000.00</b>	<b>187,837.58</b>	<b>345,837.58</b>	<b>170,549.70</b>	<b>168,759.77</b>
<b>DEPT OF NATURAL RESOURCES:</b>					
SALARY/WAGE	0.00	307,205.00	307,205.00	294,687.69	
EXPENSE	0.00	73,000.00	73,000.00	57,178.66	10,117.83
SHELLFISCH PROPAGATION	0.00	157,000.00	157,000.00	44,624.43	108,040.78
PRIOR YEAR ENCUMBERED		133,000.00	133,000.00	129,240.00	
<b>TOTAL DEPT OF NATURAL RESOURCES</b>	<b>0.00</b>	<b>670,205.00</b>	<b>670,205.00</b>	<b>525,730.78</b>	<b>118,158.61</b>
<b>PLANNING:</b>					
BOARD EXPENSES	7,765.00		7,765.00	6,517.50	
SALARY/WAGE	153,088.00		153,088.00	95,390.54	
EXPENSE	5,555.00		5,555.00	4,332.89	
<b>TOTAL PLANNING</b>	<b>166,408.00</b>	<b>0.00</b>	<b>166,408.00</b>	<b>106,240.93</b>	<b>0.00</b>
<b>TOWN HALL:</b>					
EXPENSE	274,000.00		274,000.00	210,752.65	
CAPITAL		6,255.00	6,255.00	6,254.62	
PRIOR YEAR ENCUMBERED		68,073.19	68,073.19	67,488.19	
<b>TOTAL TOWN HALL</b>	<b>274,000.00</b>	<b>74,328.19</b>	<b>348,328.19</b>	<b>284,495.46</b>	<b>0.00</b>
<b>POLICE:</b>					
SALARY/WAGE	3,780,331.00	-222,205.00	3,558,126.00	3,339,286.12	
EXPENSE	379,681.00	-32,000.00	347,681.00	290,246.06	10,696.18
DISPATCHER SALARY/WAGE	464,303.00		464,303.00	450,276.09	
SHELLFISH PROPAGATION	20,000.00	-20,000.00	0.00	0.00	
CAPITAL		191,500.00	191,500.00	178,453.11	
PRIOR YEAR ENCUMBERED		9,098.87	9,098.87	5,535.58	
<b>TOTAL POLICE</b>	<b>4,644,315.00</b>	<b>-73,606.13</b>	<b>4,570,708.87</b>	<b>4,263,796.96</b>	<b>10,696.18</b>
<b>FIRE:</b>					
SALARY/WAGES	3,117,907.00	217,469.00	3,335,376.00	3,147,919.55	
SALARY/WAGES RETRO		162,531.00	162,531.00	162,529.76	
EXPENSE	468,129.00		468,129.00	361,017.43	17,116.72
CAPITAL		83,000.00	83,000.00	71,253.14	11,746.86

PRIOR YEAR ENCUMBERED		24,381.11	24,381.11	24,250.84	
<b>TOTAL FIRE</b>	<b>3,586,036.00</b>	<b>487,381.11</b>	<b>4,073,417.11</b>	<b>3,766,970.72</b>	<b>28,863.58</b>
<b>BUILDING INSPECTOR:</b>					
SALARY/WAGE	296,977.00	2,300.00	299,277.00	299,178.53	
EXPENSE	13,255.00		13,255.00	9,895.96	65.00
<b>TOTAL BUILDING INSPECTOR</b>	<b>310,232.00</b>	<b>2,300.00</b>	<b>312,532.00</b>	<b>309,074.49</b>	<b>65.00</b>
<b>TREE WARDEN:</b>					
EXPENSE	425.00		425.00	425.00	
<b>TOTAL TREE WARDEN</b>	<b>425.00</b>	<b>0.00</b>	<b>425.00</b>	<b>425.00</b>	<b>0.00</b>
<b>WATERWAYS:</b>					
WATERWAYS IMPROVEMENT WAGE		3,411.24	3,411.24	0.00	3,411.24
WATERWAYS IMPROVEMENT MAINT		102,800.08	102,800.08	102,800.00	0.08
MASHPEE RIVER DREDGING		98,846.66	98,846.66	0.00	98,846.66
WATERWAYS CHANNEL PERMIT		104,779.41	104,779.41	10,103.32	94,676.09
WATERWAYS GREAT/LITTLE RIVER		100,000.00	100,000.00	0.00	100,000.00
WATER QUALITY MONITORING		32,500.00	32,500.00	87.98	32,412.02
WATERWAYS EQUIPMENT EXPENSE		8,485.62	8,485.62	7,340.74	1,144.88
<b>TOTAL WATERWAYS</b>	<b>0.00</b>	<b>450,823.01</b>	<b>450,823.01</b>	<b>120,332.04</b>	<b>330,490.97</b>
<b>EDUCATION:</b>					
SCHOOL BUDGET	20,841,556.00		20,841,556.00	20,682,594.03	
CAPITAL				0.00	
CAPE COD TECH H.S. ASSESSMENT	1,137,175.00		1,137,175.00	1,137,175.00	
<b>TOTAL EDUCATION</b>	<b>21,978,731.00</b>	<b>0.00</b>	<b>21,978,731.00</b>	<b>21,819,769.03</b>	<b>0.00</b>
<b>DEPARTMENT OF PUBLIC WORKS:</b>					
SALARY/WAGE	2,399,023.00		2,399,023.00	2,162,825.95	1,187.08
EXPENSE	678,876.00		678,876.00	663,800.01	11,494.67
BUILDINGS & GROUNDS	1,225,270.00	17,500.00	1,242,770.00	1,201,574.89	39,071.63
DPW CAPITAL		222,056.00	222,056.00	222,055.98	
ROAD ARTICLES		6,000.00	6,000.00	0.00	6,000.00
BUILDINGS & GROUNDS ARTICLES		1,440.89	1,440.89	0.00	1,440.89
PRIOR YEAR ENCUMBERED		10,370.44	10,370.44	10,298.17	
<b>TOTAL D.P.W.</b>	<b>4,303,169.00</b>	<b>257,367.33</b>	<b>4,560,536.33</b>	<b>4,260,555.00</b>	<b>59,194.27</b>
<b>SNOW AND ICE:</b>					
EXPENSE	116,570.00	134,000.00	250,570.00	249,928.29	
<b>TOTAL SNOW AND ICE</b>	<b>116,570.00</b>	<b>134,000.00</b>	<b>250,570.00</b>	<b>249,928.29</b>	<b>0.00</b>
<b>UTILITIES:</b>					
STREET LIGHTING	28,000.00		28,000.00	18,159.82	
PRIOR YEAR ENCUMBERED		840.77	840.77	840.77	
<b>TOTAL UTILITIES</b>	<b>28,000.00</b>	<b>840.77</b>	<b>28,840.77</b>	<b>19,000.59</b>	<b>0.00</b>
<b>TRANSFER STATION:</b>					
EXPENSE	778,075.00		778,075.00	711,513.53	42,238.52
PRIOR YEAR ENCUMBERED		8,158.38	8,158.38	8,158.38	
<b>TOTAL TRANSFER STATION</b>	<b>778,075.00</b>	<b>8,158.38</b>	<b>786,233.38</b>	<b>719,671.91</b>	<b>42,238.52</b>
<b>SEWER COMMISSION:</b>					
EXPENSE	180.00		180.00	174.00	
FACILITIES PLAN		99,503.07	99,503.07	84,590.50	14,912.57
WAQUOIT BAY MEP REPORT		8,328.00	8,328.00	0.00	8,328.00
SEWER COMM P/T CONTRACTOR		903.58	903.58	0.00	903.58
<b>TOTAL SEWER COMMISSION</b>	<b>180.00</b>	<b>108,734.65</b>	<b>108,914.65</b>	<b>84,764.50</b>	<b>24,144.15</b>

<b>CEMETERY:</b>					
EXPENSE	15,000.00	20,000.00	35,000.00	34,945.33	
PRIOR YEAR ENCUMBERED		8,088.24	8,088.24	7,770.79	
<b>TOTAL CEMETERY</b>	<b>15,000.00</b>	<b>28,088.24</b>	<b>43,088.24</b>	<b>42,716.12</b>	<b>0.00</b>
<b>BOARD OF HEALTH:</b>					
SALARY-APPOINTED	3,000.00		3,000.00	3,000.00	
SALARY/WAGE	222,702.00	5,892.00	228,594.00	222,286.41	
EXPENSE	22,355.00		22,355.00	18,149.53	
<b>TOTAL BOARD OF HEALTH</b>	<b>248,057.00</b>	<b>5,892.00</b>	<b>253,949.00</b>	<b>243,435.94</b>	<b>0.00</b>
<b>COUNCIL ON AGING:</b>					
SALARY/WAGE	229,180.00		229,180.00	219,319.73	
EXPENSE	38,097.00		38,097.00	33,034.50	31.77
<b>TOTAL COUNCIL ON AGING</b>	<b>267,277.00</b>	<b>0.00</b>	<b>267,277.00</b>	<b>252,354.23</b>	<b>31.77</b>
<b>VETERANS SERVICES:</b>					
BENEFITS	98,000.00	5,600.00	103,600.00	101,953.12	600.00
MEMBERSHIP	33,800.00		33,800.00	33,759.98	
PRIOR YEAR ENCUMBERED		1,000.00	1,000.00	180.22	
<b>TOTAL VETERANS SERVICES</b>	<b>131,800.00</b>	<b>6,600.00</b>	<b>138,400.00</b>	<b>135,893.32</b>	<b>600.00</b>
<b>HUMAN SERVICES:</b>					
SALARY/WAGE	66,295.00		66,295.00	66,285.95	
EXPENSE	44,168.00		44,168.00	38,696.37	
<b>TOTAL HUMAN SERVICES</b>	<b>110,463.00</b>	<b>0.00</b>	<b>110,463.00</b>	<b>104,982.32</b>	<b>0.00</b>
<b>LIBRARY:</b>					
SALARY/WAGE	442,074.00	-10,700.00	431,374.00	354,663.06	
EXPENSE	173,598.00	10,700.00	184,298.00	183,111.76	
<b>TOTAL LIBRARY</b>	<b>615,672.00</b>	<b>0.00</b>	<b>615,672.00</b>	<b>537,774.82</b>	<b>0.00</b>
<b>RECREATION:</b>					
SALARY/WAGE	262,394.00		262,394.00	261,037.36	
EXPENSE	40,250.00		40,250.00	36,226.91	
CAPITAL		9,920.00	9,920.00	9,919.07	
<b>TOTAL RECREATION</b>	<b>302,644.00</b>	<b>9,920.00</b>	<b>312,564.00</b>	<b>307,183.34</b>	<b>0.00</b>
<b>HISTORICAL COMMISSION:</b>					
SALARY/WAGE	7,500.00		7,500.00	7,242.23	
EXPENSE	1,375.00		1,375.00	1,143.24	
PRIOR YEAR ENCUMBERED		75.87	75.87	75.87	
<b>TOTAL HISTORICAL COMMISSION</b>	<b>8,875.00</b>	<b>75.87</b>	<b>8,950.87</b>	<b>8,461.34</b>	<b>0.00</b>
<b>CULTURAL COUNCIL:</b>					
EXPENSE	90.00		90.00	90.00	0.00
<b>TOTAL CULTURAL COUNCIL</b>	<b>90.00</b>	<b>0.00</b>	<b>90.00</b>	<b>90.00</b>	<b>0.00</b>
<b>DEBT:</b>					
PRINCIPAL INSIDE 2 1/2	1,190,151.00	36,000.00	1,226,151.00	1,226,150.03	
PRINCIPAL OUTSIDE 2 1/2	1,975,000.00	34,000.00	2,009,000.00	2,009,000.00	
INTEREST INSIDE 2 1/2	305,480.00	-36,000.00	269,480.00	237,425.66	
INTEREST OUTSIDE 2 1/2	294,463.00	(34,000.00)	260,463.00	228,196.37	
TEMP BORROWING INSIDE 2 1/2	15,000.00		15,000.00	9,853.80	
<b>TOTAL DEBT</b>	<b>3,780,094.00</b>	<b>0.00</b>	<b>3,780,094.00</b>	<b>3,710,625.86</b>	<b>0.00</b>
<b>BENEFITS AND INSURANCE:</b>					
COUNTY RETIREMENT	2,718,138.00	78,050.00	2,796,188.00	2,795,487.60	
UNEMPLOYMENT	60,000.00		60,000.00	60,000.00	

MEDICAL INSURANCE	6,997,678.00	18,000.00	7,015,678.00	6,432,488.58	
GROUP INSURANCE	20,000.00		20,000.00	13,596.48	
MEDICARE	450,000.00	-3,650.00	446,350.00	408,555.62	
TOWN INSURANCE	792,000.00		792,000.00	631,026.18	12,000.00
UNPAID BILLS		4,451.00	4,451.00	4,448.21	
TOWN INSURANCE ENCUMBERED		6,000.00	6,000.00	1,683.42	
<b>TOTAL BENEFITS &amp; INSURANCE</b>	<b>11,037,816.00</b>	<b>102,851.00</b>	<b>11,140,667.00</b>	<b>10,347,286.09</b>	<b>12,000.00</b>
<b>STATE &amp; COUNTY ASSESSMENTS:</b>					
COUNTY TAXES		392,820.00	392,820.00	392,819.00	
RMV NON-RENEWAL SURCHARGE		20,640.00	20,640.00	18,760.00	
MOSQUITO CONTROL PROJECTS		130,301.00	130,301.00	127,060.00	
AIR POLLUTION DISTRICTS		7,580.00	7,580.00	7,580.00	
SCHOOL CHOICE TUITION		441,781.00	441,781.00	542,902.00	
CHARTER SCHOOL TUITION		875,078.00	875,078.00	757,188.00	
SPECIAL EDUCATION ASSESSMENTS		22,737.00	22,737.00	16,454.00	
REGIONAL TRANSIT AUTHORITY		99,280.00	99,280.00	99,280.00	
<b>TOTAL ASSESSMENTS</b>	<b>0.00</b>	<b>1,990,217.00</b>	<b>1,990,217.00</b>	<b>1,962,043.00</b>	<b>0.00</b>
<b>TRANSFERS OUT:</b>					
TRANSFERS TO OTHE FUNDS		385,000.00	385,000.00	385,000.00	
<b>TOTAL TRANSFERS OUT</b>	<b>0.00</b>	<b>385,000.00</b>	<b>385,000.00</b>	<b>385,000.00</b>	<b>0.00</b>
<b>TOTAL BUDGET</b>	<b>55,646,031.00</b>	<b>5,347,970.99</b>	<b>60,994,001.99</b>	<b>57,337,050.42</b>	<b>1,010,251.25</b>

**RETURNED TO  
GENERAL FUND**

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0.00

**0.00**

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0.00

16,285.82

8,871.93

152,252.19

0.00

14,338.29

**191,748.23**

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82,500.00

3,143.49

0.00

**85,643.49**

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86.25

1,011.79

5.64

**1,103.68**

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249.99

399.46

109.03

0.00

**758.48**

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2,044.63

480.25

1,382.41

2,756.20

0.00

**6,663.49**

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72,825.95

22,350.49

35,000.00

2,520.00

**132,696.44**

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40,925.12

1,284.22

739.40

1,893.79

0.00

0.00

**44,842.53**

0.00

4,240.70

2,819.78

0.00

**7,060.48**

6,948.12

3,578.26

**10,526.38**

0.64

1,108.08

**1,108.72**

0.00

4,067.07

2,427.72

33.32

0.00

**6,528.11**

0.00

12,517.31

5,703.51

4,334.79

3,760.00

**26,315.61**

1,247.50

57,697.46

1,222.11

**60,167.07**

63,247.35

0.38

585.00

**63,832.73**

218,839.88

46,738.76

14,026.91

0.00

13,046.89

3,563.29

**296,215.73**

187,456.45

1.24

89,994.85

0.00

130.27

**277,582.81**

0.00

98.47

3,294.04

**3,392.51**

0.00

**0.00**

0.00

0.00

0.00

0.00

0.00

0.00

0.00

**0.00**

158,961.97

0.00

0.00

**158,961.97**

235,009.97

3,581.32

2,123.48

0.02

0.00

0.00

72.27

**240,787.06**

641.71

**641.71**

9,840.18

0.00

**9,840.18**

24,322.95

0.00

**24,322.95**

6.00

0.00

0.00

0.00

**6.00**



54.67  
317.45

**372.12**

0.00  
6,307.59  
4,205.47

**10,513.06**

9,860.27  
5,030.73

**14,891.00**

1,046.88  
40.02  
819.78

**1,906.68**

0.00  
9.05  
5,471.63

**5,480.68**

76,710.94  
1,186.24

**77,897.18**

1,356.64  
4,023.09  
0.93

**5,380.66**

257.77  
231.76  
0.00

**489.53**

0.00

**0.00**

0.97  
0.00  
32,054.34  
32,266.63  
5,146.20

**69,468.14**

700.40  
0.00

583,189.42  
6,403.52  
37,794.38  
148,973.82  
2.79  
4,316.58

**781,380.91**

1.00  
1,880.00  
3,241.00  
0.00  
-101,121.00  
117,890.00  
6,283.00  
0.00

**28,174.00**

0.00

**0.00**

**2,618,526.32**





























































































































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