

**TOWN OF MASHPEE
EXPENSE LEDGER
June 30, 2018**

DESCRIPTION	ORIGINAL APPROPRIATION	TRANSFERS ADJUSTMENTS	AVAILABLE BUDGET	PAID THRU 6/30/18	ENCUMBERED/ CARRIED FORWARD
MODERATOR:					
SALARY	200.00		200.00	200.00	
TOTAL MODERATOR	200.00	0.00	200.00	200.00	0.00
SELECTMEN:					
SALARY/WAGE-ELECTED	15,500.00		15,500.00	15,500.00	
SALARY/WAGE EXPENSE	341,530.00	12,466.00	353,996.00	353,922.18	
LEGAL/ENG/CONSULTING	38,500.00		38,500.00	25,863.26	
SELECTMEN ARTICLES	310,000.00		310,000.00	218,799.38	5,000.00
PRIOR YEAR ENCUMBERED		56,425.70	56,425.70	0.00	56,425.70
		4,876.50	4,876.50	2,243.50	2,633.00
TOTAL SELECTMEN	705,530.00	73,768.20	779,298.20	616,328.32	64,058.70
FINANCE COMMITTEE:					
RESERVE FUND EXPENSE	100,000.00	(32,500.00)	67,500.00	0.00	
	65,000.00		65,000.00	60,568.52	
TOTAL FINANCE COMMITTEE	165,000.00	(32,500.00)	132,500.00	60,568.52	0.00
ACCOUNTANT:					
SALARY/WAGE EXPENSE	235,375.00	6,100.00	241,475.00	240,965.48	
	2,790.00		2,790.00	2,786.34	
TOTAL ACCOUNTANT	238,165.00	6,100.00	244,265.00	243,751.82	0.00
ASSESSORS:					
SALARY-APPOINTED	3,000.00		3,000.00	2,333.32	
SALARY/WAGE EXPENSE	247,416.00	9,997.00	257,413.00	254,357.54	
REVALUATION	7,750.00		7,750.00	5,279.53	
		416,279.05	416,279.05	72,875.75	343,403.30
TOTAL ASSESSORS	258,166.00	426,276.05	684,442.05	334,846.14	343,403.30
TREASURER/COLLECTOR:					
SALARY/WAGE EXPENSE	229,503.00	8,931.00	238,434.00	228,834.84	
DEBT SERVICE EXPENSE	53,700.00		53,700.00	51,518.73	
FORECLOSURE EXPENSES	2,000.00		2,000.00	1,594.12	
PRIOR YEAR ENCUMBERED	10,000.00		10,000.00	9,747.10	
		825.00	825.00	825.00	
TOTAL TREAS/COLLECTOR	295,203.00	9,756.00	304,959.00	292,519.79	0.00
HUMAN RESOURCES:					
SALARY/WAGE EXPENSE	292,161.00	5,675.00	297,836.00	277,682.39	
SPECIAL ARTICLES	86,084.00		86,084.00	35,715.39	3,663.05
PRIOR YEAR ENCUMBERED		101,024.41	101,024.41	59,366.35	41,658.06
		1,286.43	1,286.43	1,232.31	
TOTAL HUMAN RESOURCES	378,245.00	107,985.84	486,230.84	373,996.44	45,321.11
I.T.					
SALARY/WAGE EXPENSE	234,691.00	7,519.00	242,210.00	219,415.87	
EQUIPMENT/UPGRADES	243,178.00		243,178.00	241,590.65	
CAPITAL	27,000.00		27,000.00	26,776.46	
SPECIAL ARTICLES		85,000.00	85,000.00	84,053.87	
		34,174.29	34,174.29	8,942.16	25,232.13
TOTAL I.T.	504,869.00	126,693.29	631,562.29	580,779.01	25,232.13
TOWN CLERK:					
SALARY-ELECTED	73,490.00	3,010.00	76,500.00	76,270.67	

SALARY/WAGES	83,219.00	2,990.00	86,209.00	75,613.73	
EXPENSE	9,785.00		9,785.00	7,559.68	
TOTAL TOWN CLERK	166,494.00	6,000.00	172,494.00	159,444.08	0.00
ELECTIONS/REGISTRATIONS:					
SALARY/WAGE	46,847.00	1,650.00	48,497.00	45,168.92	
EXPENSE	13,000.00		13,000.00	11,654.75	
TOTAL ELECTIONS/REGISTRATIONS	59,847.00	1,650.00	61,497.00	56,823.67	0.00
GIS:					
SALARY/WAGES	67,270.00	4,980.00	72,250.00	68,878.20	
EXPENSE	10,037.00		10,037.00	9,821.37	
PRIOR YEAR ENCUMBERED		117.05	117.05	0.00	
TOTAL GIS	77,307.00	5,097.05	82,404.05	78,699.57	0.00
CONSERVATION:					
SALARY/WAGE	185,257.00	6,700.00	191,957.00	187,256.87	
EXPENSE	4,620.00		4,620.00	2,829.75	
HERRING WARDEN EXPENSE	500.00		500.00	0.00	
CONSERVATION SPECIAL ARTICLES		168,759.77	168,759.77	18,014.12	150,745.65
TOTAL CONSERVATION	190,377.00	175,459.77	365,836.77	208,100.74	150,745.65
DEPT OF NATURAL RESOURCES:					
SALARY/WAGE	369,311.00	14,071.00	383,382.00	350,344.52	
EXPENSE	55,500.00	20,000.00	75,500.00	72,805.72	
SHELLFISH PROPAGATION	50,000.00		50,000.00	48,628.52	
WATER QUALITY MONITORING		81,912.02	81,912.02	32,500.00	49,412.02
PRIOR YEAR ENCUMBERED		118,158.61	118,158.61	85,160.00	
TOTAL DEPT OF NATURAL RESOURCE	474,811.00	234,141.63	708,952.63	589,438.76	49,412.02
PLANNING:					
BOARD EXPENSES	7,765.00		7,765.00	7,227.50	
SALARY/WAGE	114,524.00	29,850.00	144,374.00	101,819.66	
EXPENSE	5,555.00		5,555.00	2,255.32	
TOTAL PLANNING	127,844.00	29,850.00	157,694.00	111,302.48	0.00
TOWN HALL:					
EXPENSE	274,000.00		274,000.00	193,755.85	15,092.17
TOTAL TOWN HALL	274,000.00	0.00	274,000.00	193,755.85	15,092.17
POLICE:					
SALARY/WAGE	3,423,280.00	224,634.00	3,647,914.00	3,404,369.72	
EXPENSE	347,681.00		347,681.00	290,875.45	17,972.60
DISPATCHER SALARY/WAGE	463,978.00	15,950.00	479,928.00	440,851.71	
CAPITAL		223,000.00	223,000.00	220,819.27	
PRIOR YEAR ENCUMBERED		10,696.18	10,696.18	7,807.59	
TOTAL POLICE	4,234,939.00	474,280.18	4,709,219.18	4,364,723.74	17,972.60
FIRE:					
SALARY/WAGES	3,249,207.00	148,650.00	3,397,857.00	3,190,541.97	
EXPENSE	462,093.00		462,093.00	381,478.56	45,072.78
CAPITAL		250,000.00	250,000.00	249,568.00	
PRIOR YEAR ENCUMBERED		28,863.58	28,863.58	17,662.73	
TOTAL FIRE	3,711,300.00	427,513.58	4,138,813.58	3,839,251.26	45,072.78
BUILDING INSPECTOR:					
SALARY/WAGE	304,836.00	12,512.00	317,348.00	304,497.28	
EXPENSE	17,225.00		17,225.00	7,323.75	
PRIOR YEAR ENCUMBERED		65.00	65.00	0.00	
TOTAL BUILDING INSPECTOR	322,061.00	12,577.00	334,638.00	311,821.03	0.00
TREE WARDEN:					
EXPENSE	425.00		425.00	300.00	

TOTAL TREE WARDEN	425.00	0.00	425.00	300.00	0.00
WATERWAYS:					
WATERWAYS IMPROVEMENT WAGE		3,411.24	3,411.24	0.00	3,411.24
WATERWAYS IMPROVEMENT MAINT		0.08	0.08	0.00	0.08
MASHPEE RIVER DREDGING		98,846.66	98,846.66	0.00	98,846.66
WATERWAYS CHANNEL PERMIT		94,676.09	94,676.09	2,994.46	91,681.63
WATERWAYS GREAT/LITTLE RIVER		100,000.00	100,000.00	0.00	100,000.00
WATER QUALITY MONITORING		39,000.00	39,000.00	0.00	39,000.00
POPPONESSET APPROACH		65,000.00	65,000.00	65,000.00	
WATERWAYS EQUIPMENT EXPENSE		1,144.88	1,144.88	1,144.88	
TOTAL WATERWAYS	0.00	402,078.95	402,078.95	69,139.34	332,939.61
EDUCATION:					
SCHOOL BUDGET	20,870,383.00		20,870,383.00	20,822,982.09	
CAPITAL		25,000.00	25,000.00	8,542.80	
CAPE COD TECH H.S. ASSESSMENT	1,135,010.00		1,135,010.00	1,135,010.00	
TOTAL EDUCATION	22,005,393.00	25,000.00	22,030,393.00	21,966,534.89	0.00
DEPARTMENT OF PUBLIC WORKS:					
SALARY/WAGE	2,395,370.00	94,391.00	2,489,761.00	2,187,145.96	
EXPENSE	672,565.00	32,500.00	705,065.00	666,068.34	10,290.27
BUILDINGS & GROUNDS	1,209,600.00		1,209,600.00	1,097,009.06	57,226.13
DPW CAPITAL		219,247.00	219,247.00	215,698.26	
ROAD ARTICLES		21,000.00	21,000.00	20,393.08	
BUILDINGS & GROUNDS ARTICLES		1,440.89	1,440.89	0.00	
PRIOR YEAR ENCUMBERED		51,753.38	51,753.38	46,698.62	
TOTAL D.P.W.	4,277,535.00	420,332.27	4,697,867.27	4,233,013.32	67,516.40
SNOW AND ICE:					
EXPENSE	116,570.00	160,000.00	276,570.00	276,045.94	
TOTAL SNOW AND ICE	116,570.00	160,000.00	276,570.00	276,045.94	0.00
UTILITIES:					
STREET LIGHTING	28,000.00		28,000.00	11,533.72	394.80
TOTAL UTILITIES	28,000.00	0.00	28,000.00	11,533.72	394.80
TRANSFER STATION:					
EXPENSE	846,623.00		846,623.00	819,065.38	5,619.84
PRIOR YEAR ENCUMBERED		42,238.52	42,238.52	35,858.52	
TOTAL TRANSFER STATION	846,623.00	42,238.52	888,861.52	854,923.90	5,619.84
SEWER COMMISSION:					
EXPENSE	180.00		180.00	180.00	
FACILITIES PLAN		14,912.57	14,912.57	599.00	14,313.57
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
TOTAL SEWER COMMISSION	180.00	24,144.15	24,324.15	779.00	23,545.15
CEMETERY:					
EXPENSE	15,000.00		15,000.00	15,000.00	
TOTAL CEMETERY	15,000.00	0.00	15,000.00	15,000.00	0.00
BOARD OF HEALTH:					
SALARY-APPOINTED	3,000.00		3,000.00	3,000.00	
SALARY/WAGE	232,495.00	10,815.00	243,310.00	243,304.69	
EXPENSE	24,005.00		24,005.00	16,374.98	
TOTAL BOARD OF HEALTH	259,500.00	10,815.00	270,315.00	262,679.67	0.00
COUNCIL ON AGING:					
SALARY/WAGE	225,207.00	11,950.00	237,157.00	225,864.92	
EXPENSE	37,950.00		37,950.00	34,585.72	
PRIOR YEAR ENCUMBERED		31.77	31.77	0.00	

TOTAL COUNCIL ON AGING	263,157.00	11,981.77	275,138.77	260,450.64	0.00
VETERANS SERVICES:					
BENEFITS	105,000.00		105,000.00	79,748.71	600.00
MEMBERSHIP	35,143.00		35,143.00	34,992.40	
PRIOR YEAR ENCUMBERED		600.00	600.00	310.14	
TOTAL VETERANS SERVICES	140,143.00	600.00	140,743.00	115,051.25	600.00
HUMAN SERVICES:					
SALARY/WAGE	66,357.00	2,800.00	69,157.00	69,124.21	
EXPENSE	51,910.00		51,910.00	50,616.89	
TOTAL HUMAN SERVICES	118,267.00	2,800.00	121,067.00	119,741.10	0.00
LIBRARY:					
SALARY/WAGE	451,946.00	13,900.00	465,846.00	388,074.07	
EXPENSE	178,012.00		178,012.00	174,773.04	
TOTAL LIBRARY	629,958.00	13,900.00	643,858.00	562,847.11	0.00
RECREATION:					
SALARY/WAGE	258,625.00	4,000.00	262,625.00	256,535.93	
EXPENSE	35,570.00		35,570.00	20,818.13	
CAPITAL		9,920.00	9,920.00	9,919.07	
TOTAL RECREATION	294,195.00	13,920.00	308,115.00	287,273.13	0.00
HISTORICAL COMMISSION:					
SALARY/WAGE	8,412.00	588.00	9,000.00	7,881.42	
EXPENSE	1,375.00		1,375.00	1,269.96	
TOTAL HISTORICAL COMMISSION	9,787.00	588.00	10,375.00	9,151.38	0.00
CULTURAL COUNCIL:					
EXPENSE	90.00		90.00	20.00	0.00
TOTAL CULTURAL COUNCIL	90.00	0.00	90.00	20.00	0.00
DEBT:					
PRINCIPAL INSIDE 2 1/2	1,190,403.00	27,145.00	1,217,548.00	1,217,016.93	
PRINCIPAL OUTSIDE 2 1/2	615,000.00		615,000.00	615,000.00	
INTEREST INSIDE 2 1/2	213,125.00		213,125.00	212,370.06	
INTEREST OUTSIDE 2 1/2	195,025.00		195,025.00	195,025.00	
TEMP BORROWING INSIDE 2 1/2	30,000.00		30,000.00	23,400.00	
TOTAL DEBT	2,243,553.00	27,145.00	2,270,698.00	2,262,811.99	0.00
BENEFITS AND INSURANCE:					
COUNTY RETIREMENT	2,843,559.00		2,843,559.00	2,837,572.28	
UNEMPLOYMENT	60,000.00		60,000.00	60,000.00	
MEDICAL INSURANCE	7,715,400.00	(7,800.00)	7,707,600.00	6,807,631.59	
GROUP INSURANCE	14,700.00		14,700.00	14,107.68	
MEDICARE	450,000.00	3,318.00	453,318.00	419,683.83	
TOWN INSURANCE	792,000.00		792,000.00	606,177.69	7,000.00
UNPAID BILLS		675.35	675.35	675.35	
TOWN INSURANCE ENCUMBERED		12,000.00	12,000.00	9,849.02	
TOTAL BENEFITS & INSURANCE	11,875,659.00	8,193.35	11,883,852.35	10,755,697.44	7,000.00
STATE & COUNTY ASSESSMENTS:					
COUNTY TAXES		414,910.00	414,910.00	414,910.00	
RMV NON-RENEWAL SURCHARGE		18,760.00	18,760.00	18,760.00	
MOSQUITO CONTROL PROJECTS		140,724.00	140,724.00	140,724.00	
AIR POLLUTION DISTRICTS		7,485.00	7,485.00	7,485.00	
SCHOOL CHOICE TUITION		533,382.00	533,382.00	464,745.00	
CHARTER SCHOOL TUITION		961,263.00	961,263.00	932,991.00	
SPECIAL EDUCATION ASSESSMENTS		17,113.00	17,113.00	0.00	
REGIONAL TRANSIT AUTHORITY		101,762.00	101,762.00	101,762.00	
TOTAL ASSESSMENTS	0.00	2,195,399.00	2,195,399.00	2,081,377.00	0.00

TRANSFERS OUT:					
TRANSFERS TO OTHE FUNDS		1,050,000.00	1,050,000.00	1,050,000.00	
TOTAL TRANSFERS OUT	0.00	1,050,000.00	1,050,000.00	1,050,000.00	0.00
TOTAL BUDGET	55,308,393.00	6,493,784.60	61,802,177.60	57,610,722.04	1,193,926.26

**RETURNED TO
GENERAL FUND**

0.00

0.00

0.00

73.82

12,636.74

86,200.62

0.00

0.00

98,911.18

67,500.00

4,431.48

71,931.48

509.52

3.66

513.18

666.68

3,055.46

2,470.47

0.00

6,192.61

9,599.16

2,181.27

405.88

252.90

0.00

12,439.21

20,153.61

46,705.56

0.00

54.12

66,913.29

22,794.13

1,587.35

223.54

946.13

0.00

25,551.15

229.33

10,595.27
2,225.32

13,049.92

3,328.08
1,345.25

4,673.33

3,371.80
215.63
117.05

3,704.48

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0.00

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0.00
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65,151.98

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207,315.03
35,541.66
432.00
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125.00

125.00

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0.00

0.00

47,400.91
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63,858.11

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524.06

524.06

16,071.48

16,071.48

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70.00

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17,113.00
0.00

114,022.00

0.00

0.00

2,883,507.30