

**TOWN OF WAREHAM FY21  
REVENUE AND FIXED EXPENSE  
COVID-19 Reduced Revenues -  
10% State Aid**

	FY19	FY20 ESTIMATED	FY21 BALANCED	FY21 COVID-19 Reduced Revenues -10% State Aid Scenario	
Real Estate Taxes	38,990,208	40,402,466	42,000,357	42,000,357	
2 1/2 Authorized	974,755	1,010,062	1,050,009	1,050,009	
Growth	437,503	587,829	400,000	360,000	(40,000) 10% reduction slow of new construction new growth
Debt Exclusion	-	660,387	1,447,222	1,447,222	(40,000)
<b>PROPERTY TAXES &amp; OTHER REAL ESTATE TAXES</b>	<b>40,402,466</b>	<b>42,660,744</b>	<b>44,897,588</b>	<b>44,857,588</b>	<b>(40,000)</b>
<b>INTER-GOVERNMENTAL TRANSFERS</b>					
School Chapter 70	13,308,860	13,381,730	13,453,820	12,043,557	(1,410,263) 10% Reduction
Charter Schools	290,383	293,780	245,376	220,838	(24,538) 10% Reduction used FY21 anticipated for reduction
McKinney-Vento act	-	-	-	-	(1,434,801)
Sub Total School	13,599,243	13,675,510	13,699,196	12,264,395	
Unrestricted General Government Aid	2,045,741	2,100,976	2,159,000	1,890,000	(269,000) 10% Reduction
Veteran Benefits	232,615	239,072	253,000	253,000	Reimbursement Most likely not impacted
Exemptions - Veterans, Blind, Surviving Spouses & Elderly	128,286	140,345	148,500	128,000	(20,500) 10% Reduction
State Owned Land	95,451	106,632	106,400	96,000	(10,400) 10% Reduction
Sub General Government	2,502,093	2,587,025	2,666,900	2,367,000	(299,900)
<b>CHERRY SHEET AID &amp; OFFSETS</b>	<b>16,101,336</b>	<b>16,262,535</b>	<b>16,366,096</b>	<b>14,631,395</b>	
<b>EST. LOCAL REC. &amp; REIMBURSEMENTS</b>					
Motor Vehicle Excise	3,019,407	2,900,000	2,900,000	2,900,000	Hold current commitment close to \$3.4 million dealer incentives helping stabilize sales
Local Meals Excise	584,369	530,000	542,000	450,000	(92,000) Stores still doing takeout sales, but projecting revenues at 50%, 75%, 75% and 75%
Local Rooms Occupancy Excise	271,050	240,000	240,000	100,000	(140,000) Loss of 1 quarter and reduced future disbursements
Boat Excise	50,246	55,000	50,000	47,500	(2,500) 5% reduction
Cannabis	143,289	150,000	150,000	150,000	No change as medical will cover this portion.
Penalties & Interest	306,294	250,000	275,000	260,000	(15,000) 5% reduction
Fees	845,370	710,000	750,000	715,000	(35,000) 5% reduction
Rentals	70,489	75,000	70,000	67,500	(2,500) 5% reduction
Licenses & Permits	1,330,181	1,325,000	1,325,000	1,195,000	(130,000) 10% reduction due to slow in construction spending
Fines & Forfeits	75,658	90,000	75,000	71,000	(4,000) 5% reduction
Investment Income	159,656	70,000	120,000	80,000	(40,000) 33% reduction due to rates decreasing (use FY19 actual)
Medicaid	387,832	350,000	350,000	350,000	Hold
Misc. Recurring	250,895	275,000	250,000	250,000	Offset trash revenue loss with net metering revenue
Misc. Non-Recurring	-	-	-	-	(461,000)
Estimated Local Receipts - Total	7,494,736	7,020,000	7,097,000	6,636,000	
<b>AVAILABLE FUNDS</b>					
Stabilization Fund (current balance @ 3.7 million)	-	-	-	600,000	600,000 Recommend use last resort \$5-\$600k this still leaves us at @ 5% stab fund of operating budget
Harbor Service Permit Fees	85,000	85,000	85,000	90,000	
Waterways Improvement	30,000	30,000	30,000	25,000	
Wetlands Protection	25,000	25,000	25,000	25,000	
Available Funds - Total	140,000	140,000	140,000	740,000	
<b>ENTERPRISE FUND</b>					
Enterprise Fund Direct/Indirect	890,917	918,168	897,773	897,773	no change
<b>TOTAL GENERAL FUND</b>	<b>65,029,455</b>	<b>67,001,447</b>	<b>69,398,457</b>	<b>67,762,756</b>	<b>(2,235,701)</b> reductions
<b>TOTAL GENERAL FUND</b>	<b>65,029,455</b>	<b>67,001,447</b>	<b>69,398,457</b>	<b>67,762,756</b>	<b>(1,635,701)</b> reductions less Free Cash
<b>EXPENSE</b>					
Department or Unit					
Town Meetings - Wages	1,429	3,440	3,320	3,320	
Town Meetings - Expenses	9,069	7,640	7,655	7,655	
	10,498	11,080	10,975	10,975	-
Selectmen's - Wages	67,875	65,317	59,763	58,568	

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Selectmen's - Expenses	8,707	9,500	9,500	9,500	
	76,582	74,817	69,263	68,068	(1,195)
Town Administrator - Wages	246,992	255,088	259,120	253,938	
Town Administrator - Expenses	8,101	8,101	8,101	7,101	
	255,093	263,189	267,221	261,039	(6,182)
Finance Committee - Expenses	2,897	3,000	3,000	3,000	-
Reserve Fund	50,000	50,000	50,000	50,000	-
Town Accountant - Wages	197,662	202,285	217,948	213,589	
Town Accountant - Expenses	6,364	12,500	14,000	14,000	
	204,026	214,785	231,948	227,589	(4,359)
Audit	67,500	70,000	67,500	67,500	
	67,500	70,000	67,500	67,500	-
Assessors - Wages	286,554	295,476	304,731	298,636	
Assessors - Expenses	11,739	23,650	28,220	21,220	
	298,293	319,126	332,951	319,856	(13,095)
Revaluation - Expense	-	-	-	-	
	-	-	-	-	
Treasurer - Wages	333,775	349,678	348,513	337,131	
Treasurer - Expenses	88,078	92,885	97,320	97,320	
	421,853	442,563	445,833	434,451	(11,382)
General Services - Wages	-	-	-	-	
General Services - Expenses	65,727	70,000	82,000	82,000	
	65,727	70,000	82,000	82,000	-
Legal Services	217,500	220,000	220,000	220,000	-
Personnel Services -Wages	153,415	157,786	166,275	162,950	
Personnel Services - Expenses	17,386	19,250	19,250	17,000	
	170,801	177,036	185,525	179,950	(5,576)
Information Management Technology - Wages	232,772	239,731	252,826	247,769	
Information Management Technology - Expenses	327,495	367,468	367,468	367,468	
	560,267	607,199	620,294	615,237	(5,057)
Information Management Technology - Communications	91,437	91,500	91,500	91,500	-
Town Clerk - Wages	165,707	164,083	161,975	158,736	
Town Clerk - Expenses	12,303	16,110	16,493	15,493	
	178,010	180,193	178,468	174,229	(4,240)
Elections & Registrations - Wages	40,490	30,584	48,772	45,772	
Elections & Registrations - Expenses	15,711	12,266	15,125	15,125	
	56,201	42,850	63,897	60,897	(3,000)
Planning and Community Development - Wages	230,037	245,838	251,385	246,357	

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Planning and Community Development - Expenses	7,851	12,000	12,000	10,000	
	237,888	257,838	263,385	256,357	(7,028)
Sick Bonus - Wages	55,000	65,000	67,500	60,000	(7,500)
Police Wages	5,050,310	5,224,070	5,360,000	5,229,474	
Police Expenses	355,680	374,969	374,969	374,969	
Capital	129,931	150,000	150,000	150,000	
	5,535,921	5,749,039	5,884,969	5,754,443	(130,526)
Inspectional Services - Wages	288,689	324,453	325,732	285,732	
Inspectional Services - Expenses	29,766	38,735	36,400	31,400	
	318,455	363,188	362,132	317,132	(45,000)
Division of Natural Resources - Wages	416,161	435,588	446,707	424,137	
Division of Natural Resources - Expenses	73,585	75,556	75,698	74,098	
	489,746	511,144	522,405	498,235	(24,170)
Municipal Maint. & Public Bldgs. - Wages	1,287,360	1,361,064	1,440,251	1,368,706	
Municipal Maint. & Public Bldgs.	580,088	593,100	623,350	623,350	
	1,867,448	1,954,164	2,063,601	1,992,056	(71,545)
Snow & Ice - Wages	61,018	82,500	83,000	83,000	
Snow & Ice - Expenses	258,681	272,500	275,000	273,000	
	319,699	355,000	358,000	356,000	(2,000)
Street Lights - General	135,000	135,000	135,000	135,000	-
Recycling - Wages	-	-	-	-	
Recycling - Expenses	-	-	-	-	
	-	-	-	-	
Board of Health - Wages	186,722	214,147	204,785	200,689	
Board of Health - Expenses	16,311	17,420	17,420	15,398	
	203,033	231,567	222,205	216,087	(6,118)
Council on Aging - Wages	-	30,000	42,500	30,000	
Council on Aging - Expenses	-	-	-	-	
	-	30,000	42,500	30,000	(12,500)
Commission on Disabilities	-	400	400	400	-
Veterans' Council	713	1,000	1,000	1,000	-
Library - Wages	239,615	257,664	270,756	265,341	
Library - Expenses	64,382	71,314	71,314	71,314	
	303,997	328,978	342,070	336,655	(5,415)
Historical District Comm.	200	200	200	200	
Historical Committee	200	200	200	200	
Departmental Wages	9,541,583	10,003,792	10,315,859	9,973,845	

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Departmental Expenses & Capital	2,652,402	2,816,264	2,870,083	2,846,211		
General Government Departmental	12,193,985	12,820,056	13,185,942	12,820,056	(365,886)	-2.77%
<b>EDUCATION</b>						
Local Schools						
Net School Spending	27,204,904	27,609,312	28,257,516	27,609,312		
Non Net School Spending (pupil transportation)	1,817,835	1,821,425	1,974,100	1,821,425		
<b>TOTAL LOCAL SCHOOLS</b>	<b>29,022,739</b>	<b>29,430,737</b>	<b>30,231,616</b>	<b>29,430,737</b>	<b>(800,879)</b>	<b>-2.65%</b>
<b>FIXED COSTS</b>						
Debt Exclusion - New School Debt Principal		660,387	750,000	750,000		
Debt Exclusion - New School Debt Interest			697,222	697,222		
Debt-Principal	449,400	500,000	500,000	395,000	(105,000)	
Debt-Interest - Long Term	33,130	60,000	60,000	35,000	(25,000)	
Debt-interest - Short Term	28,863	35,000	35,000	25,000		
<b>TOTAL FIXED COST</b>	<b>511,393</b>	<b>1,255,387</b>	<b>2,042,222</b>	<b>1,902,222</b>		
<b>OTHER COSTS</b>						
Veterans' Assessments	352,113	390,000	370,000	370,000		
SRPEDD Assessment	3,988	4,088	4,190	4,190		
<b>TOTAL OTHER FIXED COST</b>	<b>356,101</b>	<b>394,088</b>	<b>374,190</b>	<b>374,190</b>		
<b>EMPLOYEE BENEFITS</b>						
Plymouth County Retirement Contribution	3,976,952	3,937,419	4,184,691	4,184,691		
LIUNA	76,733	90,000	90,000	90,000		
Worker's Comp - 111-F	640,164	695,000	695,000	670,000	(25,000)	
Town Insurance-General & Professional Liability	479,359	595,000	595,000	569,500	(25,500)	
Unemployment	100,090	200,000	200,000	-	(200,000)	
Medical Insurance	7,440,038	7,817,242	8,168,278	8,089,842	(78,436)	
Life Insurance	15,624	30,000	25,000	25,000		
FICA-Medicare	509,316	525,000	545,000	545,000		
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>13,238,276</b>	<b>13,889,661</b>	<b>14,502,969</b>	<b>14,174,033</b>		
<b>TOTAL OPERATING BUDGET</b>	<b>55,322,494</b>	<b>57,789,929</b>	<b>60,336,939</b>	<b>58,701,238</b>	<b>(1,635,701)</b>	
<b>OFFSETS</b>						
County & State Assessments	4,435,682	5,124,591	5,032,857	5,032,857		No change as showing reduction on the aid
Snow & Ice	-	-	-	-		
99-02 OVERLAY	325,000	325,000	325,000	325,000		
<b>TOTAL OFFSETS</b>	<b>4,760,682</b>	<b>5,449,591</b>	<b>5,357,857</b>	<b>5,357,857</b>		
<b>OTHER BUDGET ARTICLES</b>						
<b>Articles:</b>						
Upper Cape Cod Vocational-Technical School	3,422,296	3,678,385	3,703,661	3,703,661		
<b>TOTAL OTHER BUDGET ARTICLES</b>	<b>3,422,296</b>	<b>3,678,385</b>	<b>3,703,661</b>	<b>3,703,661</b>		
<b>TOTAL EXPENSES</b>	<b>63,505,472</b>	<b>66,917,905</b>	<b>69,398,457</b>	<b>67,762,756</b>	<b>(1,635,701)</b>	
<b>SURPLUS/DEFICIT</b>	<b>1,523,983</b>	<b>83,542</b>	<b>-</b>	<b>0</b>		