

# TOWN OF WHITMAN

## REVIEW & ANALYSIS OF FINANCIAL CONDITIONS



Presented By

John Madden

November 18, 2019

# TOWN OF WHITMAN

## PROCESS STEPS

- Reviewed and identified financial trends over the past five years,
- Analyzed various documents and official statements submitted to the Department of Revenue,
- Met with the BOEC and department heads,
- Projected forward five years of budgets, based on trends and my own recommendations,
- Considered the possibility of an override in the future.

# TOWN OF WHITMAN

## REVENUES

### State Aid

Minimal increases experienced over last 5 years – 2.90%

Assessments increases experienced over last 5 years – 3.12%

### Local Receipts

No consistency to increases/decreases in various categories

Budget to Actual ratio of 97% dangerously close

Annual increase over last 5 years – 3.68%

### Tax Levy

Restricted by Proposition 2 ½

New Growth \$95,693 less than FY 2019

New Growth more than \$42,000 below three year average

# TOWN OF WHITMAN

## OTHER FINANCING SOURCES

### **Ambulance Receipts RRFA**

Established by Town Meeting vote Article 21 of June 1981 ATM

\$949,874 collected in FY 2019

Used to offset Fire Department operating expenses and capital

Balance carried forward year to year not in compliance with TM vote

### **Motor Vehicle Fines RRFA**

Established by Town Meeting vote Article 5 of June 1990 ATM

\$34,287 collected in FY 2019

Used to fund Police Department capital

Article language requires funds to be used to offset Police operating expenses

### **Free Cash**

Accident of budgeting

Best utilized to fund one-time expenditures

Used to fund ongoing expenses four of last five years – not FY 2020

# TOWN OF WHITMAN

## EXPENDITURES

### **Operating Budget**

Five year average annual increase – 4.86%

Not sustainable compared to annual increases in Town revenues

Discipline and realistic budget requests/approvals

### **Capital Budget**

Reliant on leasing

Utilizes Tax Levy needed to support operating budget

Items in capital planning better suited to operating budget

## **Local Receipts**

At the next Town Meeting dissolve or modify the Ambulance Receipts RRFA fund effective 7/1/20

Fund ambulance and firefighter turn-out gear purchases.

Balance to the General Fund

At the next Town Meeting dissolve the Motor Vehicle Fines RRFA fund effective 7/1/20

Balance to the General Fund

## **Sewer/Water Enterprise Indirect Costs**

During the Town Meeting budget process utilize these funds to offset the costs appropriated in Article 2

### **Free Cash**

As a financial policy refrain from using Free Cash to fund ongoing expenditures. Mandate that Free Cash be utilized as a method of funding the Town's Capital Improvement Program

### **Operating Budget**

As a financial policy every effort should be made to fund the operating budget with renewable revenue

Move the Debt Service budget to the Town's operating Budget (Article 2), thereby consolidating all continuing expenditures

### **Capital Budget**

Move the Police Department vehicle and Taser replacement programs to the department's operating budget

# TOWN OF WHITMAN

## Review & Analysis of Financial Conditions



Presented By John Madden

November 18, 2019

## **Town of Whitman**

### **Review & Analysis with Recommendations**

It is with great pleasure that I submit to you my review and analysis with recommendations for the Town of Whitman. It is my hope that the information presented in this report will assist the Town as it endeavors to prepare future budgets.

At the request of the Budget Override Evaluation Committee (BOEC) I have done an analysis of the Town's financial condition. To accomplish this task I have;

- Reviewed and identified financial trends over the past five years,
- Analyzed various documents and official statements submitted to the Department of Revenue,
- Met with the BOEC and department heads,
- Projected forward five years of budgets, based on trends and my own recommendations,
- Considered the possibility of an override in the future.

At the time of this report I am aware that the Town is working with the Collins Center to assist in developing a long-term Capital Improvement Plan. My report does not incorporate this plan into an overall comprehensive financial plan. Rather, I have identified items that might better be included in the operating budget. Additionally, I will briefly discuss potential funding sources as a result of my recommendations.

I am also aware that the Town is in discussions with the Town of Hanson and the Whitman Hanson Regional School District regarding an acceptable allocation formula to determine the assessments to the towns of Whitman and Hanson to support the regional school district. This report does not take into account, nor make any assumptions regarding the terms or the timing of the outcome of these discussions.

### **REVENUES**

In preparing any budget the first step is to determine the availability of funds. Simply stated, "you can't spend what you don't have". More importantly the revenue has to be renewable. The Town's operating budget is made up almost entirely of ongoing expenses. Whether those expenses are salaries, utilities, or long-term debt, they will appear in the budget year after year. As such, those expenses need to be funded with revenue that will be there year after year. Those revenues primarily consist of Taxes, State Aid, and Local Receipts.

Increases in these renewable revenues have been minimal in the time period reviewed. Whether it be the constraints of Proposition 2 ½, the flow of monies from the State level, or the demand for licenses, permits, and the like, these revenues have been relatively stagnant.

#### **State Aid**

Overall, Local Aid showed an annual increase of 2.90% between FY 2019 and FY 2020. Chapter 70 revenues increased by 2.96%, while Undesignated Governmental Aid, formally known as Lottery, increased by 2.7%. Over the past three years Local Aid has shown an average annual increase of 2.81%; 2.96 percent over a five year period. The state is unlikely to provide substantial support of any kind as the Commonwealth deals with its own issues. While Massachusetts experienced a banner year in terms of

revenue, the surplus was allocated to its own Stabilization Fund and funding for M.B.T.A. capital and maintenance projects. The good news is that approximately \$40 million was invested in various educational areas of need such as circuit breaker costs and student transportation.

During FY 2020 Local Assessments increased by 3.12%. Local Aid Assessments over the past three years has shown an average annual increase of 2.04%; 1.61 percent over a five year period.

State Aid during FY 2020 is expected to provide slightly more than 9% of the revenue necessary to balance the Town's budget. The amount budgeted for FY 2020 is \$2,829,997.

There is no reason to believe that State Aid will increase more than a minimal amount. The Town has little to no control over State Aid. Amounts for Chapter 70 and Unrestricted General Government Aid are determined at the state level. Other State aid such as Veteran's Benefits and Abatements for Veterans and Elderly are reimbursements for Town activity

### **Local Receipts**

Local receipts for FY 2019 were \$4,176,054. This represents a decrease of 0.63% percent from FY 2018. While the dollar value of the decrease was \$26,555, the year over year changes varied wildly. As examples, Motor Vehicle was down 1.4%, Charges for Services were down 61.42%, Earnings on Investments were up 195.99%.

The amount of local receipts estimated to fund the FY 2020 budget represents over 97% of the FY 2019 actual receipts collected. This leaves very little room for fluctuation. This is a variance from the widely practiced of 85% of prior year actual. However, rising expenses and collective bargaining settlements have compelled the Town to take this action. Local receipts collected over budgeted revenues are one of the primary sources of Free Cash. Free Cash should be the locomotive that powers the Town's capital plan. By continuing to squeeze these projections, the Town will limit its capital program and potentially affect the condition of buildings and equipment.

Local receipts over the last few years have shown themselves to be very erratic. The three year average annual increase for local receipts is 2.31%; for the five year period the average annual increase has been 3.68%.

Local Receipts during FY 2020 is expected to provide slightly more than 11% of the revenue necessary to balance the Town's budget. The amount budgeted for FY 2020 is \$4,062,500.

### **Tax Levy**

During FY 2020 Taxation revenue provides over 76% of the revenue required to balance the operating budget, debt service and other articles. This is consistent with the support provided in prior years. Proposition 2 ½ taxation increases for FY 2020 equaled \$630,960. New Growth through June 30, 2019 amounted to \$248,699. This represents a drop of \$95,693 in New Growth from the previous year. More concerning is that the amount of New Growth was more than \$42,000 below the three year average. New Growth is additional tax revenue realized from new construction, additions, and rehabilitations for the period of July 1 through June 30. This additional value includes improvements to both residential and commercial property. At the time of review, properties are valued based on percentage of completion. The value of an average single family home rose by 2.86% over FY 2019 to \$331,000.

In FY 2020 the Town utilized all but \$3,983 in allowable taxation. This is down dramatically from the \$361,073 of unused levy capacity in FY 2019. This is one more indication of Whitman's need to use all of its available renewable revenue to balance its budget and other obligations

### **Other Available Funds**

Missing from local receipts commonly found in other communities are Ambulance Receipts and Motor Vehicle Parking Fines. During FY 2019 the Town collected \$949,874 and \$34,287 respectively. During a time when the Town is starving for renewable revenue it is impractical to segregate funds to this extent for specific purposes

In June of 1981 Town Meeting voted to create a separate ambulance receipts reserved for appropriation fund. Monies in this fund could then be used as recommended by the Fire Chief and approved at Town Meeting. Over the last five years the fund has provided an average of \$455,564 to supplement the Fire Department operating budget. Additionally, an average of \$362,661 has been used to provide funding for Fire Department capital requests. It is not known what the financial condition of the Town at the time the fund was created, however the Town is currently in a position where it is starved for general revenue.

**Recommendation:** At the next Town Meeting dissolve or modify the existing fund effective 7/1/20. Create an Ambulance Receipts fund for the purpose of purchasing an ambulance every three years as well as three sets of firefighters' turn-out gear every three years. To accomplish this, the first \$160,000 of ambulance receipts collected should be deposited into the new/modified Ambulance fund RRFA. Additionally, allow the balance in the account balance to be carried forward from year to year (a provision not allowed in the current article).

The remainder of the ambulance receipts would be deposited in the General Fund. Assuming ambulance collections annually total \$950,000, for projection purposes calculate 85% of collections; \$807,500. Subtract \$160,000 which is to be deposited in the Ambulance Receipts RRFA Fund. This leaves a projected contribution to the General Fund of \$647,500.

In June of 1990 Town Meeting voted to petition the State Legislature to create a separate Motor Vehicle Fines receipts reserved for appropriation fund. Monies in this fund could then be used to defray salary costs of the Police Department and approved at Town Meeting. Additionally, this fund would be accounted for and invested separately, retaining any interest earned. Over the last five years the fund has collected an average of \$52,040 annually. However, during the period that I analyzed no funds were used to defray salary expenses in the operating budget. Rather, an average of \$49,743 has been used annually to provide funding for Police Department capital requests. It is not known what the financial condition of the Town at the time the fund was created, however the Town is currently in a position where it is starved for general revenue.

**Recommendation:** At the next Town Meeting dissolve the existing fund effective 7/1/20.

Motor Vehicle Fines revenue would be deposited into the General Fund. During FY 2019 the Town collected \$34,287 in fines. For projection purposes calculate 85% of collections; \$28,900. It is anticipated that this amount would be collected in the General Fund.

The Town assesses the Water/Sewer Enterprise Fund for services performed in the General Fund on behalf of the Enterprise Fund. Currently these indirect costs are not accounted for in the General Fund during the budget process. Instead these funds are transferred at year-end eventually converting to Free Cash. For FY

2020 funding for these indirect costs amounted to \$512,300. Over the previous 5 years this figure has increased annually by slightly more than 5%.

**Recommendation:** During the Town Meeting budget process utilize these funds to offset the costs budgeted in Article 2.

The benefit of this would be to reduce the reliance on taxation to fund the entire article. By supplementing the operating budget with these funds, an equal amount of levy can be used elsewhere to fund various budgetary increases.

### **Free Cash:**

Sometimes referred to as an accident of budgeting. The result of collecting more revenue than anticipated and/or spending less than budgeted. Always considered a one-time revenue source, these funds are best utilized for one-time expenditures. As such, these funds fit ideally with capital expenditures; that is for example, purchasing vehicles and equipment.

From FY 2016 through FY 2019 the Town used Free Cash to fund ongoing expenses. For the years 2016 through 2018 Free Cash was used to supplement funding of the Town's Debt Service. In FY 2019 \$843,846 in Free Cash was used to supplement the regional school assessment.

No Free Cash was used to supplement the budget for FY 2020. In that year Town Meeting and the voters approved the shifting of certain debt service to be shifted out of the levy constraints of Proposition 2 ½ and classified as excluded debt.

With the acceptance of recommendations made within this report. Free Cash will now be available as the foundation for the Town's Capital Improvement Program. Free Cash for years certified FY 2015 through FY 2019 averaged \$1,021,568.

**Recommendation:** As a financial policy refrain from using Free Cash to fund ongoing expenditures. Mandate that Free Cash be utilized as a method of funding the Town's Capital Improvement Program.

## **EXPENDITURES**

### **Operating Budget**

For purposes of segregation, I have included debt service as part of the Operating Budget. In communities throughout the Commonwealth, more often than not, this is where the debt service budget resides. Additionally, I have included the Buildings, Facilities, and Capital Committee budget in the General Government section of the Operating Budget.

Since FY 2015 the Operating budget has increased annually by 4.86%. Compared with the discussion earlier in the report regarding increases in ongoing revenue these budget increases are not sustainable. On a positive note the budget increase for FY 2020 over FY 2019 was 3.01%. Discipline and a general reality check are needed to restrict increases that better reflect revenue availability. More often than not increases seen in other communities reflect increases in the range of 2.0% to 2.5%. These increases would also be more in line with the town's revenue increases. Generally, increases in Education are higher. However, increases in the 7.0% to 8.0% are not the norm.

In the course of this process I met with several department heads. During our discussions a number of staffing issues were identified. Among them; the Information Technology department is staffed by a single individual. This person is responsible all things IT for all departments except the School department. His backup is the Town Manager or an outside contractor depending on the issue.

The department head in Inspectional Services is not a full-time position. Currently the position is scheduled for 21 hours per week. Additionally, the permitting process is manual.

These and other weaknesses will need to be addressed in the future. However, current financial constraints prohibit any immediate action.

**Recommendation:** As a financial policy every effort should be made to fund the operating budget with renewable revenue.

**Recommendation:** Move the Debt Service budget to the Town's operating Budget (Article 2), thereby consolidating all continuing expenditures.

### **Capital**

Outside the Operating Budget, the Town has placed a heavy reliance on leasing equipment. This is not a prudent method of financing these types of items. The priority should be a pay as you go approach to capital purchases. By prioritizing capital expenditures, the Town can identify the greatest needs. Those items that cannot be funded may have to be deferred to subsequent years. Exceptions to this might be high cost items. The cost of a ladder truck, for example might be considered cost prohibitive for outright purchase. In this case short term borrowing or a capital override may be necessary.

**Recommendation:** Move the Police Department vehicle and Taser replacement programs to the department's operating budget.

While stated earlier that this report is not a review of the recent Collins Center Capital Program review. I believe that these two items are not capital in nature. Patrol vehicles do not fit the definition of capital as their useful life falls short of the five year criteria. Additionally, in terms of replacement the frequency of replacement lends these items more towards equipment replacement. Unfortunately, due to the prohibitive cost of purchase price (~\$50,000) these patrol cars will most likely need to continue to be leased.

Similarly, the taser replacement program dictates the replacement of three units each year. This is the classic definition of equipment replacement.

### **SUMMARY**

If the Town of Whitman continues on its current path, an override as soon as FY 2021 is imminent. Indeed, by perpetuating the budget increase trends of the last five years, the Town could be looking at an override exceeding \$5,000,000. Whitman is looking at a potential deficit of \$1,719,000 in FY 2021 that would increase to \$5,445,000 in FY 2025. As stated earlier, revenues cannot keep pace the projected budget requests. The Town has already supplemented its budget with Free Cash, this should stand as a harbinger of things to come.

If the Town implements recommendations related to Ambulance Receipts and Motor Vehicle Fines it would add nearly \$700,000 to Estimated Receipts. If the Town agrees to the recommendation using Water indirect costs to supplement funding the operating budget this would free over \$500,000 in levy to fund items elsewhere in the budget.

By reducing the departmental increases to those percentages recommended in this report the budget increase from FY 2020 to FY 2021 would be reduced by nearly \$550,000.

All this would create a deficit of just over \$22,000 in FY 2021. However, existing funds within the Ambulance Receipts RRFA fund used to supplement the Fire Department budget should be enough to absorb any overages. This will remain to be seen as the FY 2021 budget process moves forward.

All of these measures defer the inevitable. Even if all recommendations are adopted an override will most likely be required in FY 2022, albeit a much smaller one. A projected override in FY 2022 of \$1,200,000 could provide funding for the operating budget but could also potentially add to funding for the Capital Improvement Program.

Above all, this report is the results of observations made and recommendations suggested. Any recommendations made or assumptions implied do not constitute a carved in stone scenario. It is up to the Town and its voters to decide where there might be undeniable weaknesses in the budget; whether these needs require immediate action or can be deferred to a future date. Any and all decisions will have an effect on the financial future of the Town of Whitman. As such, this report is to assist and be referred to as a guideline moving forward.

One final note; while this report does not address the ongoing discussions related to the regional school district allocation formula, if all recommendations were implemented, this would afford the Town the opportunity to defer a potential override. This could be beneficial in that the final allocation determination could dramatically change the financial position of the Town of Whitman.

Thank you for allowing me this opportunity.

# **EXHIBITS**

**TOWN OF WHITMAN**  
**Projection of Revenues vs. Expenditures**  
**Fiscal 2015 Through Fiscal 2025**  
**Based on 5 Year Trends**

Categories	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>(A) Revenue Budget:</b>											
Tax Revenue	20,535,596	22,189,069	22,894,922	24,428,971	25,343,365	27,240,699	28,150,340	29,076,137	30,025,660	30,997,892	31,999,793
State Aid Revenue	2,465,452	2,576,535	2,624,624	2,718,748	2,771,856	2,852,141	2,940,248	3,031,373	3,125,618	3,223,087	3,323,890
Local Receipts	3,333,200	3,331,400	3,824,700	3,794,500	4,157,000	4,062,500	4,191,735	4,327,812	4,470,957	4,621,414	4,779,439
Trans From Water Ent (Ind Costs)	420,549	451,444	461,703	493,199	0	0	0	0	0	0	0
Other Available Funds	1,075,559	1,502,591	1,173,269	1,156,026	1,982,296	1,682,172	524,970	524,970	524,970	524,970	524,970
Free Cash	1,208,013	687,263	610,539	783,563	843,846	718,363	50,861	0	0	0	0
Total Budgeted Revenue:	29,038,369	30,738,302	31,589,757	33,375,006	35,098,363	36,555,875	35,858,154	36,960,292	38,147,205	39,367,363	40,628,091
<b>(B) Expenditure Budget:</b>											
Assessments & Other Charges	571,308	705,407	537,135	510,708	513,499	440,968	454,337	469,812	487,794	508,768	533,309
Operating Expenses	25,774,928	26,748,983	27,950,384	29,865,812	32,313,489	33,440,972	35,376,689	37,357,166	39,401,921	41,569,256	43,866,893
Debt Service	1,631,946	1,585,099	1,482,424	1,438,998	1,400,515	1,288,833	1,112,435	1,079,220	1,045,754	1,010,341	979,489
C.I.P. Allocation	96,350	0	0	0	0	0	0	0	0	0	0
Recurring Articles	723,838	791,312	1,231,815	1,210,888	859,861	1,377,601	634,350	634,600	689,821	691,950	694,020
Additional Articles	240,000	907,500	388,000	348,600	11,000	7,500	0	8,000	0	8,500	0
Total Budgeted Expenditures:	29,038,369	30,738,301	31,589,758	33,375,007	35,098,364	36,555,874	37,577,811	39,548,797	41,625,290	43,788,814	46,073,711
<b>(C) Surplus/(Shortfall):</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(1,719,658)</b>	<b>(2,588,505)</b>	<b>(3,478,085)</b>	<b>(4,421,451)</b>	<b>(5,445,620)</b>
<b>Revenues vs Expenditures</b>											
<b>(D) Estimated New Growth in Dollars:</b>	<b>292,612</b>	<b>1,328,292</b>	<b>261,670</b>	<b>267,498</b>	<b>344,392</b>	<b>237,001</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>

**TOWN OF WHITMAN**  
**Projection of Revenues vs. Expenditures**  
**Fiscal 2015 Through Fiscal 2025**  
**Based on 5 Year Trends With \$5,000,000 Override**

Categories	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>(A) Revenue Budget:</b>											
Tax Revenue	20,535,596	22,189,069	22,894,922	24,428,971	25,343,365	27,240,699	33,150,340	34,201,137	35,278,785	36,382,345	37,518,857
State Aid Revenue	2,465,452	2,576,535	2,624,624	2,718,748	2,771,856	2,852,141	2,940,248	3,031,373	3,125,618	3,223,087	3,323,890
Local Receipts	3,333,200	3,331,400	3,824,700	3,794,500	4,157,000	4,062,500	4,191,735	4,327,812	4,470,957	4,621,414	4,779,439
Trans From Water Ent (Ind Costs)	420,549	451,444	461,703	493,199	0	0	0	0	0	0	0
Other Available Funds	1,075,559	1,502,591	1,173,269	1,156,026	1,982,296	1,682,172	524,970	524,970	524,970	524,970	524,970
Free Cash	1,208,013	687,263	610,539	783,563	843,846	718,363	50,861	0	0	0	0
Total Budgeted Revenue:	29,038,369	30,738,302	31,589,757	33,375,006	35,098,363	36,555,875	40,858,154	42,085,292	43,400,330	44,751,816	46,147,156
<b>(B) Expenditure Budget:</b>											
Assessments & Other Charges	571,308	705,407	537,135	510,708	513,499	440,968	454,337	469,812	487,794	508,768	533,309
Operating Expenses	25,774,928	26,748,983	27,950,384	29,865,812	32,313,489	33,440,972	35,376,689	37,357,166	39,401,921	41,569,256	43,866,893
Debt Service	1,631,946	1,585,099	1,482,424	1,438,998	1,400,515	1,288,833	1,112,435	1,079,220	1,045,754	1,010,341	979,489
C.I.P. Allocation	96,350	0	0	0	0	0	0	0	0	0	0
Recurring Articles	723,838	791,312	1,231,815	1,210,888	859,861	1,377,601	634,350	634,600	689,821	691,950	694,020
Additional Articles	240,000	907,500	388,000	348,600	11,000	7,500	0	8,000	0	8,500	0
Total Budgeted Expenditures:	29,038,369	30,738,301	31,589,758	33,375,007	35,098,364	36,555,874	37,577,811	39,548,797	41,625,290	43,788,814	46,073,711
<b>(C) Surplus/(Shortfall):</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>3,280,342</b>	<b>2,536,495</b>	<b>1,775,040</b>	<b>963,002</b>	<b>73,444</b>
<b>Revenues vs Expenditures</b>											
<b>(D) Estimated New Growth in Dollars:</b>	<b>292,612</b>	<b>1,328,292</b>	<b>261,670</b>	<b>267,498</b>	<b>344,392</b>	<b>237,001</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>

**TOWN OF WHITMAN**  
**Projection of Revenues vs. Expenditures**  
**Fiscal 2015 Through Fiscal 2025**  
**With Recommendations**

Categories	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>(A) Revenue Budget:</b>											
Tax Revenue	20,535,596	22,189,069	22,894,922	24,428,971	25,343,365	27,240,699	28,150,340	29,076,137	30,025,660	30,997,892	31,999,793
State Aid Revenue	2,465,452	2,576,535	2,624,624	2,718,748	2,771,856	2,852,141	2,942,180	3,035,999	3,133,718	3,235,459	3,341,352
Local Receipts	3,333,200	3,331,400	3,824,700	3,794,500	4,157,000	4,062,500	4,868,135	5,020,757	5,181,000	5,349,120	5,525,385
Trans From Water Ent (Ind Costs)	420,549	451,444	461,703	493,199	0	0	539,145	567,396	597,128	628,417	661,346
Other Available Funds	1,075,559	1,502,591	1,173,269	1,156,026	1,982,296	1,682,172	519,677	519,677	390,095	390,013	390,013
Free Cash	1,208,013	687,263	610,539	783,563	843,846	718,363	42,111	0	0	0	0
Total Budgeted Revenue:	29,038,369	30,738,302	31,589,757	33,375,006	35,098,363	36,555,875	37,061,588	38,219,966	39,327,601	40,600,901	41,917,889
<b>(B) Expenditure Budget:</b>											
Assessments & Other Charges	571,308	705,407	537,135	510,708	513,499	440,968	454,337	469,812	487,794	508,768	533,309
Operating Expenses	25,774,928	26,748,983	27,950,384	29,865,812	32,313,489	33,440,972	34,957,243	36,470,139	37,971,475	39,482,589	41,060,048
Debt Service	1,631,946	1,585,099	1,482,424	1,438,998	1,400,515	1,288,833	1,112,435	1,079,220	1,045,754	1,010,341	979,489
C.I.P. Allocation	96,350	0	0	0	0	0	0	0	0	0	0
Recurring Articles	723,838	791,312	1,231,815	1,210,888	859,861	1,377,601	559,729	559,729	614,650	616,529	618,299
Additional Articles	240,000	907,500	388,000	348,600	11,000	7,500	0	8,000	0	8,500	0
Total Budgeted Expenditures:	29,038,369	30,738,301	31,589,758	33,375,007	35,098,364	36,555,874	37,083,744	38,586,899	40,119,672	41,626,726	43,191,146
<b>(C) Surplus/(Shortfall):</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(22,156)</b>	<b>(366,933)</b>	<b>(792,071)</b>	<b>(1,025,825)</b>	<b>(1,273,257)</b>
<b>Revenues vs Expenditures</b>											
<b>(D) Estimated New Growth in Dollars:</b>	<b>292,612</b>	<b>1,328,292</b>	<b>261,670</b>	<b>267,498</b>	<b>344,392</b>	<b>237,001</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>

**TOWN OF WHITMAN**  
**Projection of Revenues vs. Expenditures**  
**Fiscal 2015 Through Fiscal 2025**  
**With Recommendations & \$1,200,000 Override**

Categories	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>(A) Revenue Budget:</b>											
Tax Revenue	20,535,596	22,189,069	22,894,922	24,428,971	25,343,365	27,240,699	28,150,340	30,276,137	31,255,660	32,258,642	33,292,062
State Aid Revenue	2,465,452	2,576,535	2,624,624	2,718,748	2,771,856	2,852,141	2,942,180	3,035,999	3,133,718	3,235,459	3,341,352
Local Receipts	3,333,200	3,331,400	3,824,700	3,794,500	4,157,000	4,062,500	4,868,135	5,020,757	5,181,000	5,349,120	5,525,385
Trans From Water Ent (Ind Costs)	420,549	451,444	461,703	493,199	0	0	539,145	567,396	597,128	628,417	661,346
Other Available Funds	1,075,559	1,502,591	1,173,269	1,156,026	1,982,296	1,682,172	519,677	519,677	390,095	390,013	390,013
Free Cash	1,208,013	687,263	610,539	783,563	843,846	718,363	42,111	0	0	0	0
Total Budgeted Revenue:	29,038,369	30,738,302	31,589,757	33,375,006	35,098,363	36,555,875	37,061,588	39,419,966	40,557,601	41,861,651	43,210,158
<b>(B) Expenditure Budget:</b>											
Assessments & Other Charges	571,308	705,407	537,135	510,708	513,499	440,968	454,337	469,812	487,794	508,768	533,309
Operating Expenses	25,774,928	26,748,983	27,950,384	29,865,812	32,313,489	33,440,972	34,957,243	36,470,139	37,971,475	39,482,589	41,060,048
Debt Service	1,631,946	1,585,099	1,482,424	1,438,998	1,400,515	1,288,833	1,112,435	1,079,220	1,045,754	1,010,341	979,489
C.I.P. Allocation	96,350	0	0	0	0	0	0	0	0	0	0
Recurring Articles	723,838	791,312	1,231,815	1,210,888	859,861	1,377,601	559,729	559,729	614,650	616,529	618,299
Additional Articles	240,000	907,500	388,000	348,600	11,000	7,500	0	8,000	0	8,500	0
Total Budgeted Expenditures:	29,038,369	30,738,301	31,589,758	33,375,007	35,098,364	36,555,874	37,083,744	38,586,899	40,119,672	41,626,726	43,191,146
<b>(C) Surplus/(Shortfall):</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(22,156)</b>	<b>833,067</b>	<b>437,929</b>	<b>234,925</b>	<b>19,012</b>
<b>Revenues vs Expenditures</b>											
<b>(D) Estimated New Growth in Dollars:</b>	<b>292,612</b>	<b>1,328,292</b>	<b>261,670</b>	<b>267,498</b>	<b>344,392</b>	<b>237,001</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>	<b>282,964</b>

## TOWN OF WHITMAN - Annual Cherry Sheet Analysis

Distributions & Reimbursements	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Prior Year % Increase/Decrease	3 Year Avg Annual % Incr/Decr	5 Year Avg Annual % Incr/Decr
EDUCATION								
1. Chapter 70	78,029	78,029	78,029	78,029	80,336	2.96%	0.99%	0.59%
Sub-total:	78,029	78,029	78,029	78,029	80,336	2.96%	0.99%	0.59%
GENERAL GOVERNMENT								
1. Lottery, Beano & Charity Games	2,232,284	2,328,272	2,419,075	2,503,743	2,571,344	2.70%	3.37%	3.60%
8. Veterans' Benefits	205,333	154,946	156,935	122,426	129,378	5.68%	-5.01%	-4.58%
9. Exemptions: Vets, Blind & Spouses	40,797	43,553	44,574	46,776	48,939	4.62%	3.97%	5.97%
Sub-total:	2,478,414	2,526,771	2,620,584	2,672,945	2,749,661	2.87%	2.86%	3.04%
OFFSET ITEMS								
12. Public Libraries	20,092	19,824	20,135	20,882	22,144	6.04%	3.77%	2.07%
Sub-total:	20,092	19,824	20,135	20,882	22,144	6.04%	3.77%	2.07%
Total - All Categories:	2,576,535	2,624,624	2,718,748	2,771,856	2,852,141	2.90%	2.81%	2.96%

## TOWN OF WHITMAN - Annual Cherry Sheet Analysis

Distributions & Reimbursements	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Prior Year % Increase/Decrease	3 Year Avg Annual % Incr/Decr	5 Year Avg Annual % Incr/Decr
<b>A. COUNTY ASSESSMENTS &amp; CHARGES</b>								
1. County Tax	28,661	29,378	31,264	32,046	32,361	0.98%	3.30%	2.52%
Sub-total:	28,661	29,378	31,264	32,046	32,361	0.98%	3.30%	2.52%
<b>B. STATE ASSESSMENTS &amp; CHARGES</b>								
3. Mosquito Control Projects	25,508	26,040	27,622	28,597	29,339	2.59%	4.07%	3.00%
4. Air Pollution Districts	3,793	3,888	3,964	4,061	4,118	1.40%	1.94%	1.68%
6. Old Colony Planning Council	5,148	5,277	5,374	5,504	5,635	2.38%	2.21%	2.37%
7. RMV Non-Renewal Surcharges	24,060	24,060	21,820	21,820	24,080	10.36%	0.35%	0.21%
Sub-total:	58,509	59,265	58,780	59,982	63,172	5.32%	2.18%	1.68%
<b>C. TRANSPORTATION AUTHORITIES:</b>								
1. Mass Bay Transit Authority	74,434	75,444	74,577	74,166	49,908	-32.71%	-11.47%	-4.48%
3. GATRA Regional Transit	21,908	21,495	22,798	25,013	51,729	106.81%	40.86%	19.79%
Sub-total:	96,342	96,939	97,375	99,179	101,637	2.48%	1.59%	1.30%
Total - All Categories:	183,512	185,582	187,419	191,207	197,170	3.12%	2.04%	1.61%

## TOWN OF WHITMAN - Annual Local Receipts Analysis

Distributions & Reimbursements	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Prior Year % Increase/Decrease	3 Year Avg Annual % Incr/Decr	5 Year Avg Annual % Incr/Decr
<b>LOCAL RECEIPTS</b>								
Motor Vehicle Excise	1,722,275	1,851,402	1,920,964	2,072,470	2,043,420	-1.40%	2.91%	3.84%
Other Excise - Meals	-	169,926	170,073	168,900	175,154	3.70%	2.26%	0.00%
Other Excise - Other	1,144	960	906	-	-	0.00%	0.00%	0.00%
Penalties & Interest on Taxes	146,919	196,007	145,827	175,788	152,757	-13.10%	-11.32%	-4.81%
Payments in Lieu of Taxes	4,597	-	-	-	-	0.00%	0.00%	0.00%
Charges for Services - Solid Waste	1,042,625	1,130,919	1,147,741	1,155,232	1,284,983	11.23%	8.23%	4.95%
Charges for Services - Other	20,150	24,350	35,501	61,167	23,600	-61.42%	-16.38%	-3.70%
Fees	159,846	186,228	165,190	194,815	166,532	-14.52%	-8.33%	-3.09%
Rentals	10,555	15,514	10,718	20,527	11,629	-43.35%	-21.92%	-8.70%
Other Departmental Revenue	10,777	10,827	13,009	6,755	8,176	21.04%	1.35%	-12.78%
Licenses & Permits	236,727	293,052	238,142	293,910	261,806	-10.92%	-6.57%	-0.27%
Earnings on Investments	8,829	5,516	8,004	16,216	47,997	195.99%	246.91%	144.32%
Miscellaneous Recurring	-	-	-	21,600	-	0.00%	0.00%	0.00%
Miscellaneous Non-Recurring	-	-	-	15,229	-	0.00%	0.00%	0.00%
Sub-total:	3,364,444	3,884,703	3,856,074	4,202,609	4,176,054	-0.63%	2.31%	3.68%
<b>ENTERPRISE FUND OFFSET</b>								
Charges for Services	420,549	451,444	461,703	493,199	509,003	3.20%	5.24%	54.52%
Sub-total:	420,549	451,444	461,703	493,199	509,003	3.20%	5.24%	54.52%
Total - All Categories:	3,784,993	4,336,147	4,317,777	4,695,808	4,685,057	-0.63%	2.31%	3.68%

## ANNUAL TOWN MEETING USAGE

### AMBULANCE RECEIPTS RRFA FUND Five Year Analysis

Fiscal Year	Revenue	Next Year Article 2 Appropriation	Next Year Capital Appropriation	Next Year Debt Service Appropriation
<b>2015</b>	862,711	404,405	171,141	100,000
<b>2016</b>	801,525	291,557	319,568	100,000
<b>2017</b>	773,292	441,638	213,181	100,000
<b>2018</b>	856,958	450,506	208,473	100,000
<b>2019</b>	949,874	573,213	237,526	100,000

### MOTOR VEHICLE FINES RRFA FUND Five Year Analysis

Fiscal Year	Revenue	Next Year Article 2 Appropriation	Next Year Capital Appropriation
<b>2015</b>	47,191		53,150
<b>2016</b>	53,415		62,140
<b>2017</b>	48,405		59,726
<b>2018</b>	56,903		44,033
<b>2019</b>	34,287		29,664

### FREE CASH Five Year Analysis

Fiscal Year	Revenue	Next Year Article 2 Appropriation	Next Year Capital Appropriation	Next Year Debt Service Appropriation
<b>2015</b>	1,153,953		56,500	630,763
<b>2016</b>	610,539			610,539
<b>2017</b>	1,123,287			783,563
<b>2018</b>	1,073,791	843,846		
<b>2019</b>	1,146,271		185,931	

Town Of Whitman

Department	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
<b>GENERAL GOVERNMENT</b>						
Town Meetings & Elections Expenses	27,500	22,500	29,500	27,440	35,000	25,000
<b>Total:</b>	27,500	22,500	29,500	27,440	35,000	25,000
Selectmen/ Town Manager Salaries	205,259	210,639	226,710	257,639	265,981	271,518
Expenses	35,400	42,700	43,300	43,498	47,422	42,775
<b>Total:</b>	240,659	253,339	270,010	301,137	313,403	314,293
Finance Committee Salaries	3,379	3,379	3,379	3,447	3,447	3,447
Expenses	695	695	695	695	695	695
<b>Total:</b>	4,074	4,074	4,074	4,142	4,142	4,142
Reserve Fund Expenses	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total:</b>	50,000	50,000	50,000	50,000	50,000	50,000
Accounting Salaries	106,393	100,984	104,299	107,536	109,670	110,633
Expenses	1,100	1,100	1,100	1,100	1,100	1,100
<b>Total:</b>	107,493	102,084	105,399	108,636	110,770	111,733
Audit Expenses	45,000	45,000	45,000	45,000	45,000	45,000
<b>Total:</b>	45,000	45,000	45,000	45,000	45,000	45,000
Bldgs Facilities & Capital Committee Salaries	1,539	0	1,500	1,500	1,500	1,500
Expenses	206	0	200	200	200	200
<b>Total:</b>	1,745	0	1,700	1,700	1,700	1,700
Assessors Salaries	134,310	138,276	139,669	144,243	149,757	152,981
Expenses	67,000	67,000	68,000	29,200	29,200	27,700
<b>Total:</b>	201,310	205,276	207,669	173,443	178,957	180,681
Treasurer/ Collector Salaries	254,960	266,163	270,327	278,073	289,260	299,519
Expenses	59,700	59,700	59,700	59,700	59,700	49,700
<b>Total:</b>	314,660	325,863	330,027	337,773	348,960	349,219
Legal Services Expenses	135,000	145,000	145,000	165,000	165,000	205,000
<b>Total:</b>	135,000	145,000	145,000	165,000	165,000	205,000
Information Technology Salaries	115,005	125,000	125,000	145,000	145,000	127,590
Expenses	156,289	149,170	167,162	166,277	173,455	190,128
<b>Total:</b>	271,294	274,170	292,162	311,277	318,455	317,718
Town Clerk Salaries	129,790	136,627	141,571	146,199	151,707	153,911
Expenses	6,450	6,450	6,450	6,450	6,450	6,450
<b>Total:</b>	136,240	143,077	148,021	152,649	158,157	160,361

Prior Year % Increase/Decrease	3 Year Avg Annual % Incr/Decr	5 Year Avg Annual % Incr/Decr
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-28.57%	-2.67%	0.99%
-28.57%	-2.67%	0.99%
2.08%	6.32%	5.84%
-9.80%	-0.11%	4.34%
0.28%	5.30%	5.55%
0.00%	0.67%	0.40%
0.00%	0.00%	0.00%
0.00%	0.56%	0.33%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.88%	1.99%	0.83%
0.00%	0.00%	0.00%
0.87%	1.97%	0.82%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	#DIV/0!
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
2.15%	3.08%	2.64%
-5.14%	-20.73%	-12.14%
0.96%	-4.11%	-1.84%
3.55%	3.48%	3.28%
-16.75%	-5.58%	-3.35%
0.07%	1.91%	2.11%
24.24%	12.68%	9.09%
24.24%	12.68%	9.09%
-12.01%	1.33%	2.54%
9.61%	4.47%	4.18%
-0.23%	2.87%	3.25%
1.45%	2.83%	3.48%
0.00%	0.00%	0.00%
1.39%	2.71%	3.32%

Town Of Whitman

Department	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Prior Year % Increase/Decrease	3 Year Avg Annual % Incr/Decr	5 Year Avg Annual % Incr/Decr
Registrars									
Salaries	7,942	8,142	8,346	8,513	8,683	8,843	1.84%	1.95%	2.17%
Expenses	4,300	4,300	4,300	4,300	4,300	3,900	-9.30%	-3.10%	-1.86%
<b>Total:</b>	<u>12,242</u>	<u>12,442</u>	<u>12,646</u>	<u>12,813</u>	<u>12,983</u>	<u>12,743</u>	-1.85%	0.27%	0.81%
Conservation Commission									
Salaries	1,307	1,307	1,307	1,340	1,340	1,340	0.00%	0.84%	0.50%
Expenses	480	580	580	580	580	580	0.00%	0.00%	4.17%
<b>Total:</b>	<u>1,787</u>	<u>1,887</u>	<u>1,887</u>	<u>1,920</u>	<u>1,920</u>	<u>1,920</u>	0.00%	0.58%	1.47%
Planning Board									
Salaries	6,639	6,639	6,639	6,805	6,805	6,805	0.00%	0.83%	0.50%
Expenses	400	400	400	400	400	400	0.00%	0.00%	0.00%
<b>Total:</b>	<u>7,039</u>	<u>7,039</u>	<u>7,039</u>	<u>7,205</u>	<u>7,205</u>	<u>7,205</u>	0.00%	0.79%	0.47%
Board of Appeals									
Salaries	5,000	5,000	5,000	5,100	5,202	5,202	0.00%	1.33%	0.80%
Expenses	500	500	500	500	500	500	0.00%	0.00%	0.00%
<b>Total:</b>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>5,600</u>	<u>5,702</u>	<u>5,702</u>	0.00%	1.21%	0.73%
Custodial & Maintenance Services									
Salaries	118,810	121,566	79,837	81,430	83,943	106,196	26.51%	10.53%	-0.08%
Expenses	96,800	96,800	140,800	142,320	146,541	92,500	-36.88%	-10.94%	2.52%
<b>Total:</b>	<u>215,610</u>	<u>218,366</u>	<u>220,637</u>	<u>223,750</u>	<u>230,484</u>	<u>198,696</u>	-13.79%	-3.12%	-1.41%
Facilities Management									
Salaries	12,523	12,837	13,158	13,422	13,690	13,690	0.00%	1.33%	1.80%
<b>Total:</b>	<u>12,523</u>	<u>12,837</u>	<u>13,158</u>	<u>13,422</u>	<u>13,690</u>	<u>13,690</u>	0.00%	1.33%	1.80%
Town Reports									
Expenses	7,000	7,000	7,000	7,000	7,000	6,000	-14.29%	-4.76%	-2.86%
<b>Total:</b>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>6,000</u>	-14.29%	-4.76%	-2.86%
Mailing & Duplicating									
Expenses	46,000	48,500	52,000	52,200	52,000	53,232	2.37%	0.79%	3.00%
<b>Total:</b>	<u>46,000</u>	<u>48,500</u>	<u>52,000</u>	<u>52,200</u>	<u>52,000</u>	<u>53,232</u>	2.37%	0.79%	3.00%
Town-wide Telephone System									
Expenses	36,000	36,000	36,000	36,000	36,000	35,000	-2.78%	-0.93%	-0.56%
<b>Total:</b>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>35,000</u>	-2.78%	-0.93%	-0.56%
<b>General Government</b>									
<b>Salaries</b>	1,102,856	1,136,559	1,126,742	1,200,247	1,235,985	1,263,175	2.20%	3.90%	2.78%
<b>Expenses</b>	775,820	783,395	857,687	837,860	860,543	835,860	-2.87%	-0.82%	1.60%
<b>General Government - Total:</b>	<u>1,878,676</u>	<u>1,919,954</u>	<u>1,984,429</u>	<u>2,038,107</u>	<u>2,096,528</u>	<u>2,099,035</u>	0.12%	1.90%	2.25%

Town Of Whitman

Department	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Prior Year % Increase/ Decrease	3 Year Avg Annual % Incr/Decr	5 Year Avg Annual % Incr/Decr
<b>PUBLIC SAFETY</b>									
Police									
Salaries	2,565,949	2,682,232	2,824,917	2,812,714	2,961,398	2,906,600	-1.85%	1.00%	2.57%
Expenses	258,317	282,867	299,261	301,033	297,533	297,533	0.00%	-0.19%	2.95%
<b>Total:</b>	2,824,266	2,965,099	3,124,178	3,113,747	3,258,931	3,204,133	-1.68%	0.88%	2.60%
Fire									
Salaries	2,426,081	2,589,996	2,704,536	2,750,753	3,255,932	3,192,836	-1.94%	6.05%	5.86%
Expenses	266,500	266,500	266,500	355,545	358,605	364,500	1.64%	11.97%	7.18%
<b>Total:</b>	2,692,581	2,856,496	2,971,036	3,106,298	3,614,537	3,557,336	-1.58%	6.44%	5.89%
Inspectional Services									
Salaries	130,920	134,921	140,624	146,889	154,983	149,420	-3.59%	2.13%	2.73%
Expenses	6,769	6,769	7,769	7,769	7,900	7,900	0.00%	0.56%	3.29%
<b>Total:</b>	137,689	141,690	148,393	154,658	162,883	157,320	-3.42%	2.04%	2.75%
Sealer of Weights & Measures									
Salaries	4,222	4,328	4,437	4,526	4,617	4,710	2.01%	2.01%	2.21%
Expenses	785	785	785	675	925	925	0.00%	7.67%	4.60%
<b>Total:</b>	5,007	5,113	5,222	5,201	5,542	5,635	1.68%	2.61%	2.42%
Emergency Management									
Salaries	3,458	3,545	3,651	3,742	3,817	3,817	0.00%	1.50%	2.00%
Expenses	9,000	9,000	9,500	10,800	11,000	10,500	-4.55%	3.66%	3.31%
<b>Total:</b>	12,458	12,545	13,151	14,542	14,817	14,317	-3.37%	3.03%	2.92%
<b>Public Safety</b>									
<b>Salaries</b>	5,130,630	5,415,022	5,678,165	5,718,624	6,380,747	6,257,383	-1.93%	3.45%	4.15%
<b>Expenses</b>	541,371	565,921	583,815	675,822	675,963	681,358	0.80%	5.53%	4.86%
<b>Public Safety - Total:</b>	5,672,001	5,980,943	6,261,980	6,394,446	7,056,710	6,938,741	-1.67%	3.60%	4.19%

Town Of Whitman

Department	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Prior Year % Increase/Decrease	3 Year Avg Annual % Incr/Decr	5 Year Avg Annual % Incr/Decr
<b>SCHOOLS</b>									
Public Schools - Vocational Training									
SS Regional Vocational Technical H	1,189,087	1,193,557	1,362,084	1,429,657	1,556,704	1,605,208	3.12%	5.65%	6.29%
Norfolk County Agricultural HS	227,346	263,000	263,000	266,000	294,174	294,174	0.00%	3.91%	5.48%
Vocational Transportation	42,000	42,000	48,000	49,000	49,000	49,000	0.00%	0.69%	3.27%
<b>Vocational Training - Total:</b>	<u>1,458,433</u>	<u>1,498,557</u>	<u>1,673,084</u>	<u>1,744,657</u>	<u>1,899,878</u>	<u>1,948,382</u>	2.55%	5.24%	6.03%
Whitman-Hanson Regional School District									
Operating Expense	10,189,999	10,515,837	10,956,757	12,064,192	13,270,185	14,398,151	8.50%	9.53%	7.20%
Non-mandated Busing	362,335	361,962	351,012	365,362	381,357	397,604	4.26%	4.24%	1.92%
Crossing Guards	35,704	36,597	37,512	38,262	39,027	39,808	2.00%	2.00%	2.20%
<b>Regional School District - Total:</b>	<u>10,588,038</u>	<u>10,914,396</u>	<u>11,345,281</u>	<u>12,467,816</u>	<u>13,690,569</u>	<u>14,835,563</u>	8.36%	9.35%	7.02%
<b>PUBLIC WORKS</b>									
Management & Administration									
Salaries	596,370	629,303	606,810	622,247	639,581	622,677	-2.64%	0.90%	0.93%
Expenses	1,286,100	1,292,100	1,373,382	1,413,159	1,495,900	1,592,113	6.43%	5.06%	4.39%
<b>Total:</b>	<u>1,882,470</u>	<u>1,921,403</u>	<u>1,980,192</u>	<u>2,035,406</u>	<u>2,135,481</u>	<u>2,214,790</u>	3.71%	3.81%	3.31%
<b>Public Works</b>									
Salaries	596,370	629,303	606,810	622,247	639,581	622,677	-2.64%	0.90%	0.93%
Expenses	1,286,100	1,292,100	1,373,382	1,413,159	1,495,900	1,592,113	6.43%	5.06%	4.39%
<b>Public Works - Total:</b>	<u>1,882,470</u>	<u>1,921,403</u>	<u>1,980,192</u>	<u>2,035,406</u>	<u>2,135,481</u>	<u>2,214,790</u>	3.71%	3.81%	3.31%

Town Of Whitman

Department	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Prior Year % Increase/ Decrease	3 Year Avg Annual % Incr/Decr	5 Year Avg Annual % Incr/Decr
<b>HUMAN SERVICES</b>									
Health									
Salaries	63,679	65,115	66,614	114,834	143,998	145,993	1.39%	33.06%	20.75%
Expenses	23,215	23,231	23,231	40,569	38,230	35,240	-7.82%	20.35%	12.22%
<b>Total:</b>	86,894	88,346	89,845	155,403	182,228	181,233	-0.55%	29.89%	18.61%
Council On Aging									
Salaries	190,252	195,655	201,035	207,624	211,944	216,780	2.28%	2.55%	2.65%
Expenses	15,157	15,157	15,157	15,157	15,157	14,500	-4.33%	-1.44%	-0.87%
<b>Total:</b>	205,409	210,812	216,192	222,781	227,101	231,280	1.84%	2.28%	2.40%
Veterans' Services									
Salaries	35,542	0	0	0	0	0	0.00%	0.00%	0.00%
Expenses	230,500	288,151	256,500	222,600	232,500	238,500	2.58%	-2.06%	1.57%
<b>Total:</b>	266,042	288,151	256,500	222,600	232,500	238,500	2.58%	-2.06%	-1.77%
<b>Human Services</b>									
<b>Salaries</b>	289,473	260,770	267,649	322,458	355,942	362,773	1.92%	10.93%	5.10%
<b>Expenses</b>	268,872	326,539	294,888	278,326	285,887	288,240	0.82%	-0.69%	1.94%
<b>Human Services - Total:</b>	558,345	587,309	562,537	600,784	641,829	651,013	1.43%	5.02%	3.21%
<b>LIBRARY &amp; RECREATION</b>									
Library									
Salaries	279,111	295,521	313,169	318,771	336,663	344,334	2.28%	3.23%	4.31%
Expenses	81,944	84,015	86,810	89,839	91,974	83,054	-9.70%	-1.28%	0.40%
<b>Total:</b>	361,055	379,536	399,979	408,610	428,637	427,388	-0.29%	2.26%	3.45%
Recreation									
Salaries	25,323	26,237	26,361	25,795	29,360	26,574	-9.49%	0.73%	1.25%
Expenses	5,100	5,100	5,100	6,100	6,100	6,100	0.00%	6.54%	3.92%
<b>Total:</b>	30,423	31,337	31,461	31,895	35,460	32,674	-7.86%	1.57%	1.62%
<b>Library &amp; Recreation</b>									
<b>Salaries</b>	304,434	321,758	339,530	344,566	366,023	370,908	1.33%	3.02%	4.05%
<b>Expenses</b>	87,044	89,115	91,910	95,939	98,074	89,154	-9.10%	-0.83%	0.61%
<b>Library &amp; Recreation - Total:</b>	391,478	410,873	431,440	440,505	464,097	460,062	-0.87%	2.20%	3.31%

Town Of Whitman

Department	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Prior Year % Increase/ Decrease	3 Year Avg Annual % Incr/Decr	5 Year Avg Annual % Incr/Decr
<b>DEBT SERVICE TOWN &amp; SCH</b>									
Debt Service	1,063,916	1,035,908	998,378	960,394	932,457	835,517	-10.40%	-5.70%	-4.67%
Exempt Debt Service	567,030	548,191	483,046	478,603	466,058	451,316	-3.16%	-2.23%	-4.38%
Interest on Temporary Notes	0	0	0	0	0	0	0.00%	0.00%	0.00%
Bond Expense	0	0	0	0	0	0	0.00%	0.00%	0.00%
Miscellaneous Interest	1,000	1,000	1,000	2,000	2,000	2,000	0.00%	33.33%	20.00%
<b>Debt Service Sub-Total:</b>	<u>1,631,946</u>	<u>1,585,099</u>	<u>1,482,424</u>	<u>1,440,998</u>	<u>1,400,515</u>	<u>1,288,833</u>	-7.97%	-4.53%	-4.59%
<b>TOWN SHARED COSTS</b>									
Unclassified									
Street Lighting	119,000	130,000	140,000	140,000	143,000	100,000	-30.07%	-9.31%	-2.20%
Park Maintenance	2,000	2,000	2,000	2,000	2,000	2,000	0.00%	0.00%	0.00%
Historical Commission	500	500	500	500	500	500	0.00%	0.00%	0.00%
By-law Study Committee	800	800	800	800	800	800	0.00%	0.00%	0.00%
Care of Soldiers' Graves	1,500	1,500	1,500	1,500	1,500	1,500	0.00%	0.00%	0.00%
Memorial Day Service	2,200	2,200	2,200	2,200	2,200	2,200	0.00%	0.00%	0.00%
Whitman Counseling	12,000	12,000	12,000	12,000	6,000	3,000	-50.00%	-33.33%	-20.00%
Whitman Will	0	0	0	0	6,000	6,000	0.00%	#DIV/0!	#DIV/0!
Plymouth County Cooperative Exten	500	600	600	500	500	500	0.00%	-5.56%	0.67%
<b>Unclassified Costs - Sub-Total:</b>	<u>138,500</u>	<u>149,600</u>	<u>159,600</u>	<u>159,500</u>	<u>162,500</u>	<u>116,500</u>	-28.31%	-8.83%	-2.36%
Employee Benefits									
Unemployment Insurance	6,000	8,000	8,000	8,000	8,000	8,000	0.00%	0.00%	6.67%
Employee Health & Life Insurance	1,212,000	1,225,000	1,294,000	1,491,000	1,595,370	1,536,000	-3.72%	6.17%	5.04%
Medicare	115,000	115,000	122,000	127,000	132,250	140,000	5.86%	4.70%	4.04%
Contributory Pensions	1,599,987	1,730,948	1,812,841	1,878,591	1,933,377	1,995,986	3.24%	3.26%	4.54%
Other Post Employment Benefits	0	0	0	140,000	140,000	140,000	0.00%	#DIV/0!	#DIV/0!
General Property & Liability Insuran	274,000	287,000	313,000	338,000	354,900	354,900	0.00%	4.33%	5.36%
<b>Employee Benefits - Sub-Total:</b>	<u>3,206,987</u>	<u>3,365,948</u>	<u>3,549,841</u>	<u>3,982,591</u>	<u>4,163,897</u>	<u>4,174,886</u>	0.26%	5.67%	5.49%
<b>Town Shared Costs - Total:</b>	<u>3,345,487</u>	<u>3,515,548</u>	<u>3,709,441</u>	<u>4,142,091</u>	<u>4,326,397</u>	<u>4,291,386</u>	-0.81%	5.10%	5.18%