

MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: October 19, 2011

I. CALL MEETING TO ORDER

The meeting was called to order at 6:30 P.M.

II. ROLL CALL

Members Present: Frank Heath, Chairman
Sam Gray, Clerk
Dick Paulsen
Bonnie Cottuli
Donna Bronk
Dominic Cammarano (Arrived at 6:50 P.M.)
Larry McDonald
Rene Pickett (Arrived at 6:40 P.M.)

Member Absent: David Trudell

Also Present: Mark Andrews, Town Administrator
Derek Sullivan, Financial Analyst
Michael Schneider, BOS Liaison

III. CITIZENS PARTICIPATION

To be handled later in the meeting.

IV. APPROVAL OF MEETING MINUTES – OCTOBER 12, 2011

To be handled later in the meeting.

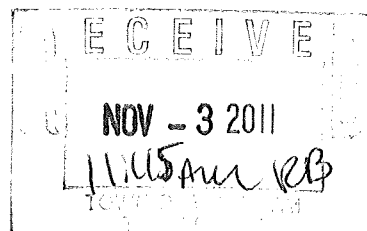
V. TOWN ADMINISTRATOR'S REPORT

A. Review of July and August YTD 2011 Revenue & Expenditure Report.

Mr. Andrews spoke re: the Executive Summaries for the July & August reports.

Mr. Sullivan submitted documentation re: the July & August YTD 2011 Revenue & Expenditure reports. (Attached as reference). He discussed the Executive Summary for the August report. He stated updates to these reports are included & the process should move smoothly going forward.

Mr. Sullivan discussed key points of the August report as follows:



1. Harbormaster/Shellfish Expenses.

Mr. Sullivan explained that \$6,723.91 was spent out of the Harbormaster Improvements line that is funded by the Harbormaster Service Permit Fees account & should not reflect against the expenses budget.

2. Municipal Maintenance/Town Building Expenses.

Mr. Andrews stated that Tropical Storm Irene caused an increase in expenses, especially for debris removal & cleanup. The Municipal Maintenance Director is monitoring his budget & storm related reimbursements have been submitted to Emergency Management Agencies. He noted the Town was the first community to submit documentation for the Emergency Response funding.

3. Beaches/Lifeguard Expenses/Personal Services.

Mr. Sullivan explained the lifeguard program is seasonal w/ the main costs running from June through August.

Ms. Bronk asked if numbers for the lifeguard/beaches program are put in as yearly expenses or monthly, for example, July, August, etc. Mr. Sullivan stated it is done yearly. Ms. Bronk asked if it could be done monthly. Mr. Sullivan stated he can see if it can be done w/in the VADAR system.

NOTE: Ms. Pickett arrived at this time.

Brief discussion ensued re: reports moving forward.

4. Health Insurance.

Mr. Sullivan stated there is a lag in the receipt & processing of payments.

5. Revenue Budget.

Mr. Sullivan stated that the revenue budget to actual summary report does not list all revenue items, for example, Medicaid, SeMass, WPCF Administration fees, & offset receipt transfers. He noted page 2 of 2 under the FY2011 column.

Mr. Heath stated from this report, it looks like the Police Dept. is looking at an 8% overage. He asked why this is so high. Mr. Sullivan explained there was a settlement that was placed in the salary line item & it should have gone into the settlements line. This should start trending in a positive direction of 5%.

Mr. Heath asked what the average salary number is for the Police Dept. Mr. Sullivan stated it is \$506,391 for a two month period. Mr. Heath stated this equates to \$250,000 per month in straight salary.

Mr. Sullivan stated the Police Dept. average overtime is \$78,176 for a two month period equalling \$39,088 each month (for a two month period). The amount is higher in August because it was summertime. This seems to be trending negative 2.4%. Mr. Andrews noted that overtime figures are inclusive of details.

Brief discussion ensued re: how details are paid & the process. Mr. Andrews explained there are four new cadets & transfers from Falmouth now in the Police Dept. which should bring overtime costs down to a lower level.

Ms. Bronk asked if money paid for police details go back into the salary line item. Mr. Andrews replied "yes".

Ms. Bronk asked how long the cadets have been working & if overtime for the last year could be looked at vs. this year w/ the cadets being on board. Mr. Andrews stated there is a need to let the process unfold. He stated there may be additional costs because of the cadets coming on board. He stated this information can be looked at mid-year is over (because there was doubling up of expenses when there was an officer & a cadet paired together).

Mr. McDonald understands that two collective bargaining contracts have recently been settled. He asked if the police were included in the Variance report. Mr. Andrews stated money has been set aside for the police contract (when finalized) & he discussed how this will happen.

Mr. McDonald stated relative to the contract settlement monies set aside, he doesn't see the budget numbers in the reports submitted. He asked if this money is in an individual budget. Mr. Andrews stated there is a separate stand-alone account. Mr. Sullivan further explained that these monies are not included in this report yet & are being held in a separate reserve account. He stated once the contracts are voted upon, it can be put in the reports.

Mr. Heath stated that offsets from the State & Town Meeting articles are missing from the report. He stated going forward they will be included in the report & it is in the system, but again, they are not reflected in the reports yet.

NOTE: Ms. Bronk departed the meeting at this time.

B. Healthcare Plan.

C. Receivables Sale.

Mr. Heath stated he has not sent a letter to Chairman Cruz yet re: this matter. He hopes to have a healthcare representative come before the FinCom after Town Meeting.

NOTE: Mr. Cammarano arrived at this time.

Mr. Andrews stated he can assist in having the healthcare representative & people dealing w/ the receivables sale come in before the FinCom.

VI. TOWN MEETING MATTERS

A. Moderator's Preview.

Present before the FinCom: Claire Smith, Town Moderator

Ms. Smith stated re: Article 1, the intent is to handle this article by dealing w/ each line item individually. If there are questions at Town Meeting, a hold will be placed on that particular item. She stated there may also be amendments to each line item.

Mr. Heath stated there are questions re: the wording of Article 1 & there is a need for the motion to reflect the source of funding, such as Free Cash, borrowing, etc. Mr. Sullivan noted he is speaking to DOR about this.

Ms. Smith stated she is still waiting to hear back from bond counsel & DOR re: motions for Article 1 & Article 10.

B. Status of Articles.

Articles 4-9 – Collective Bargaining Agreements

Mr. Andrews distributed documentation re: collective bargaining agreements (the two contracts that were recently settled). He briefly discussed sick leave buy-back.

Mr. Andrews stated to date, seven collective bargaining agreements have been settled & there are three contracts outstanding. He noted some items negotiated in the recently settled agreements, such as co-pays will go from \$5 to \$15 & emergency room visits will go from \$50 to \$75. He explained that the Town will reimburse for inpatient & outpatient payments paid by employees. He stated these items apply to Articles 4 & 6.

MOTION: Ms. Cottuli moved Favorable Action on Article 4 of the 2011 Annual Fall Town Meeting Warrant. Mr. Gray seconded.

Mr. Cammarano stated he is bothered by the sick leave buy-back & he doesn't feel it should be in any of the agreements. He is happy though that it has been cut to 25%. Mr. Andrews stated he understands Mr. Cammarano's feelings re: sick leave buy-back.

Mr. Andrews stated these recent agreements bring them up to FY2011. Mr. McDonald stated we are now in FY2012, thus, the Town is behind in these agreements & there is a need to start again. Mr. Andrews stated this is correct, but he is only allowed to work in three-year increments. He discussed how negotiations have progressed.

Mr. Cammarano asked what the savings has been w/ these new contracts vs. 2007. Mr. Andrews stated he would prefer not to discuss this.

Ms. Cottuli asked re: the cap of sick leave buy-back of 300 days. Mr. Andrews explained this is the sick leave bank, not the sick leave buy-back. Ms. Cottuli asked if the sick leave bank is new. Mr. Andrews stated the sick leave bank is capped & he provided clarification. He also discussed the sick leave bank process for use.

Mr. Heath asked if employees have short-term disability. Mr. Andrews stated employees need to use up sick time, then family medical leave, & if more time is needed, the sick leave bank would be petitioned, & after that, it would have to go to long-term disability.

Mr. Heath asked what the conditions are for reimbursement of the co-pay. Mr. Andrews discussed the process for reimbursement of co-pays & the documentation required.

Mr. Andrews stated Article 4 equals \$19,700.00.

VOTE: (6-1-0)
Mr. Paulsen opposed

MOTION: Mr. McDonald moved Favorable Action on Article 6 of the 2011 Annual Fall Town Meeting Warrant. Mr. Cammarano seconded.

Mr. Andrews stated Article 6 equals \$40,237.00.

VOTE: (6-1-0)
Mr. Paulsen opposed

NOTE: Mr. Andrews, Mr. Sullivan, & Mr. Schneider departed at this time.

NOTE: The meeting went back to item III. Citizens Participation.

There was no citizens participation.

NOTE: The meeting went back to item IV. Approval of Meeting Minutes: October 12, 2011.

MOTION: Mr. Cammarano moved to approve the meeting minutes of October 12, 2011. Ms. Pickett seconded.

VOTE: Unanimous (7-0-0)

NOTE: The meeting continued w/ item VI. Town Meeting Matters.

A. Moderator's Preview.

Mr. Heath stated he attended the Mock Town Meeting & it was well done. Everything went smoothly & was well attended.

B. Status of Articles. (DONE)

C. Article 1 Recommendation. (DONE)

D. Reconsiderations, if any.

Mr. Heath asked if there are any articles that the FinCom wants to reconsider. Brief discussion ensued re: Article 19. Ms. Smith stated this article has been withdrawn by the Affordable Housing Committee.

Mr. Paulsen discussed the matter of the Community Events Committee (CEC) garnering 40% of parking fees. He feels this may be a problem when dealing w/ Article 1 – Item C. Proposed Parking Program.

Ms. Cottuli stated she spoke to the Chair of the CEC & it is understood that if the proposed Parking Program is implemented, the CEC will garner more money, but there will be expenses charged to the Parking Program, such as maintenance, & these expenses should be taken care of before any profit splitting. She discussed how she understands how the legislation was written relative to parking funds going to the CEC. She feels the Town Administrator will need to be clear re: the parking program & how funds will be distributed.

Mr. Cammarano feels the CEC may get more money than they ever received before if this parking program goes into effect.

Mr. Paulsen asked if the parking area by Hammond School will be a separate program. Ms. Cottuli stated it will not & it will be all one program.

Mr. Paulsen stated at Town Meeting, he may change his vote on this item unless the legislation is changed & issues are worked out

Mr. McDonald stated the revenue issues need to be addressed. Ms. Cottuli stated she understands the generated revenue issue, but it would take a repeal of legislative action to stop the revenue going to the CEC. She feels this issue can be worked out w/out a legislative appeal.

Discussion ensued re: a possible amendment at Town Meeting naming the Parking Meter Fund & capping the funding to a specific source.

E. FinCom Meeting Prior to Town Meeting.

Mr. Heath stated there will be a FinCom meeting on 10/24/11 at 6:15 P.M. in the High School cafeteria.

VII. FY 2013 Budget

Mr. Heath stated there is no discussion of this item at this time. He noted as the preliminary budget submittal date nears (December), the FinCom will most likely meet once in the month of November & go from there.

VIII. LIAISONS REPORTS

A. Capital Planning.

Mr. Heath stated that the Capital Planning Committee is working on a five-year plan.

B. School Committee.

No discussion.

C. Library.

Mr. McDonald stated there is now a full Library Board.

D. Association of Finance Committees Annual Meeting.

Mr. Heath stated he attended this meeting. He discussed what was presented & what sessions he attended, such as sessions on bond rating, internal controls, etc. He stated it was said that reconciliations should be done monthly.

Mr. Paulsen asked if there is reconciliation for FY2010 yet. Mr. Heath stated not yet, but the Town Administrator just reported to the BOS that the FY2010 books are coming to a close & should be wrapping up soon. Mr. Paulsen stated he finds it hard to believe the FinCom will go into Town Meeting not knowing if the Town is above or below last year re: revenue & expenditures or the budget vs. expenditures. He feels there will be a problem at Town Meeting if the figures aren't known. Mr. Heath feels it is the BOS's & Town Administrator's responsibility from here. He stated the FinCom has gone through the proper channels requesting information, but now it is in their court. He feels the FinCom has pushed as hard as it can push. Mr. McDonald feels the FinCom has taken the proper steps to get information & that is why the FinCom votes reflect this on various Warrant articles. Mr. Paulsen believes the Town Administrator has a ledger sheet or a report of budgeted items & what was spent last fiscal year. He feels the FinCom should have this information & the Town expects the FinCom to have this information. Mr. Gray concurred, but he is not sure the FinCom can do this given the information requested was not given. Mr. Heath feels if items in Article 1 are not passed, it will be the townspeople who will be punished in the end, not the BOS or the Town Administrator. He feels the BOS & the Town Administrator will be judged going forward.

Ms. Cottuli stated he understands the frustration that spitting out a year end report for FY2011 will not do anything. She would like all the information for FY2011, but she wants the whole report along w/ an analysis (management letter).

Mr. Gray stated he is happy to have received the two recent reports. He stated he has seen no such reports since being on the FinCom.

E. Other reports.

Mr. Gray updated the FinCom on the Town Accountant search. He stated there have been a number of applicants & the Search Committee is meeting tomorrow to review the applications.

Mr. Heath stated at the Association of Finance Committees meeting, he heard that across the State, there are problems w/ garnering Town Accountants for municipalities.

Mr. Gray stated there has been a feeling that the salary level needs to be increased which he concurs with & it is being looked into.

Present before the FinCom: Tony Scarsciotti

Mr. Scarsciotti asked what the salary range is.

Mr. Gray stated there is a range with an upper limit of \$83,000 & he feels this may go up a step which will increase the range.

IX. NEW BUSINESS

Ms. Cottuli asked when the FinCom will get print outs of the motions.

Present before the FinCom: Claire Smith, Town Moderator

Ms. Smith stated she had requested the motions for tonight to be distributed. She stated she is meeting w/ Town Counsel tomorrow. She stated she has repeatedly asked to have the motions today, but she will push this matter tomorrow. She stated there are some outstanding issues & there is an attempt to try to make the process more simple & not having so many versions of the motions.

Lengthy discussion ensued re: Article 3 – Local Options Meals Tax & putting in an effective date.

X. ADJOURNMENT

MOTION: A motion was made & seconded to adjourn the meeting at 8:05 P.M.

VOTE: Unanimous (7-0-0)

Respectfully submitted,

Kelly Barrasso
Kelly Barrasso, Transcriptionist

Date signed: 11/2/11

Attest: Sam Gray
Sam Gray, Clerk
WAREHAM FINANCE COMMITTEE

Date filed: 11/3/11

Date copy sent to Town Clerk: 11/3/11



TOWN OF WAREHAM

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Memo

To: Walter B. Cruz, Sr., Chairman, Wareham Board of Selectmen
From: Derek Sullivan, Financial Analyst
CC: Franklin Heath, Wareham Finance Committee Chairman
CC: Mark Andrews, Town Administrator
Date: 10/5/2011
Re: July Monthly Expenditure and Revenue Reports – Executive Summary

Attached are the FY12 July Expenditure and Revenue Reports. Contained in this memo are explanations as to why not all expenditures and/or revenues can simply be compared to a 1/12th figure when determining if they are within their budget.

Please be advised that formatting (i.e. Heading Justification) is not finished for these reports and requires VADAR to execute these changes. The Revenue Budget to Actual report only goes back to FY11 as the updated system does not contain these figures. Also, the budgets have not crossed over to this report and VADAR is working on locating that issue.

Expenditure Budget:

1. 1220-Selectmen Expenses
 - a. \$5,000 was paid out of their budget for Town postage. The Acting Town Accountant is aware of this and will correct.
2. 1230-Town Administrator Expenses
 - a. As a cost saving measure the Administration has bundled the purchase of copy/printing paper. The cost was \$6,232.80 and is reflected in the Town Administrator's Expenses Budget. The Town Accountant's Office will make the necessary adjustments to properly reflect the actual costs to each Department on a pro-rated basis.
3. 1410-Assessor Expenses
 - a. The Expense Budget reflects \$21,046.59 paid to Vision Appraisal for the Revaluation of the \$152,000 budgeted at the Spring 2011 Annual Town Meeting.
4. 1510-Legal Services Expenses
 - a. \$42,500 was paid out of the Legal Services line that should have been paid from the Legal Settlements line. The Town Acting Accountant has been advised of the situation and will make the proper adjustments in an efficient manner.
5. 1550-MIS/Data Processing Expenses

Expenditure Budget To Actual - Summary

Level	Continued	2012	2012	Total Revised	Open PO	Unobligated	%
0.0	Appropriations	Original Budget	Budget Revs.	FY 2012 Budget	Expenditures	Balance	Unobl.
0000							
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000							
0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. General Government							
1130-Town Meeting							
Expenses	0.00	15,715.00	0.00	15,715.00	0.00	15,715.00	0.00
Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1130-Town Meeting							
1220-Selectmen	0.00	15,715.00	0.00	15,715.00	0.00	15,715.00	0.00
Expenses	0.00	6,675.00	0.00	6,675.00	5,000.00	1,675.00	74.91
Personal Services	0.00	116,821.00	0.00	116,821.00	3,721.96	113,099.04	3.19
1220-Selectmen	0.00	123,496.00	0.00	123,496.00	8,721.96	114,774.04	7.06
1230-Town Administrator							
Expenses	0.00	8,200.00	0.00	8,200.00	6,232.80	1,967.20	76.01
Personal Services	0.00	230,911.00	0.00	230,911.00	14,437.61	216,473.39	6.25
1230-Town Administrator	0.00	239,111.00	0.00	239,111.00	20,670.41	218,440.59	8.64
1310-Finance Committee							
Expenses	0.00	400.00	0.00	400.00	268.00	132.00	67.00
1310-Finance Committee	0.00	400.00	0.00	400.00	268.00	132.00	67.00
1320-Reserve Fund							
Expenses	0.00	135,000.00	0.00	135,000.00	0.00	135,000.00	0.00
1320-Reserve Fund	0.00	135,000.00	0.00	135,000.00	0.00	135,000.00	0.00
1350-Town Accountant							
Expenses	0.00	5,225.00	0.00	5,225.00	120.20	5,104.80	2.30
Personal Services	0.00	152,513.00	0.00	152,513.00	8,504.92	144,008.08	5.58
1350-Town Accountant	0.00	157,738.00	0.00	157,738.00	8,625.12	149,112.88	5.47
1351-Audit							
Expenses	0.00	60,000.00	0.00	60,000.00	0.00	60,000.00	0.00
1351-Audit	0.00	60,000.00	0.00	60,000.00	0.00	60,000.00	0.00
1410-Assessor							
Expenses	0.00	9,100.00	0.00	9,100.00	21,543.08	-12,443.08	236.74
Personal Services	0.00	276,367.00	0.00	276,367.00	13,982.13	262,384.87	5.06
1410-Assessor	0.00	285,467.00	0.00	285,467.00	35,525.21	249,941.79	12.44
1420-Revaluation							

Expenditure Budget To Actual - Summary

Level	Continued	2012	2012	Total Revised	Open PO	Unobligated	%
	Appropriations	Original Budget	Budget Revs.	FY 2012 Budget	Expenditures	Balance	Unobl.
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1710-Conservations Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1750-Town Planner							
Expenses	0.00	4,560.00	0.00	4,560.00	-81.99	4,478.01	1.80
Personal Services	0.00	178,082.00	0.00	178,082.00	-9,022.02	169,059.98	5.07
1750-Town Planner	0.00	182,642.00	0.00	182,642.00	-9,104.01	173,537.99	4.98
1751-Planning Board							
Expenses	0.00	6,600.00	0.00	6,600.00	0.00	6,600.00	0.00
1751-Planning Board	0.00	6,600.00	0.00	6,600.00	0.00	6,600.00	0.00
1760-Zoning Board of Appeals							
Expenses	0.00	4,075.00	0.00	4,075.00	0.00	4,075.00	0.00
1760-Zoning Board of Appeals	0.00	4,075.00	0.00	4,075.00	0.00	4,075.00	0.00
1990-Sick Leave Bonus							
Personal Services	0.00	75,000.00	0.00	75,000.00	-224.19	74,775.81	0.30
1990-Sick Leave Bonus	0.00	75,000.00	0.00	75,000.00	-224.19	74,775.81	0.30
1. General Government	0.00	2,369,474.00	0.00	2,369,474.00	-252,933.36	2,116,504.64	10.68
2. Public safety							
2100-Police							
Capital	0.00	0.00	0.00	0.00	-99,186.98	-99,186.98	n/a
Expenses	0.00	387,100.00	0.00	387,100.00	-4,525.10	382,574.90	1.17
Personal Services	0.00	3,794,373.00	0.00	3,794,373.00	-503,324.73	3,291,048.27	13.27
2100-Police	0.00	4,181,473.00	0.00	4,181,473.00	-607,036.81	3,574,436.19	14.52
2400-Inspectional Services							
Expenses	0.00	56,550.00	0.00	56,550.00	-1,025.40	55,524.60	1.81
Personal Services	0.00	220,965.00	0.00	220,965.00	-15,477.82	205,487.18	7.00
2400-Inspectional Services	0.00	277,515.00	0.00	277,515.00	-16,503.22	261,011.78	5.95
2920-Animal Control							
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	28,706.00	0.00	28,706.00	0.00	28,706.00	0.00
Personal Services	0.00	70,805.00	0.00	70,805.00	-1,260.14	69,544.86	1.78
2920-Animal Control	0.00	99,511.00	0.00	99,511.00	-1,260.14	98,250.86	1.27
2950-Harbormaster/Shellfish							
Expenses	0.00	22,286.00	0.00	22,286.00	-2,347.27	19,938.73	10.53
Personal Services	0.00	211,640.00	0.00	211,640.00	-20,617.64	191,022.36	9.74
2950-Harbormaster/Shellfish	0.00	233,926.00	0.00	233,926.00	-22,964.91	210,961.09	9.82
2951-Herring Commission							
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Budget To Actual - Summary

Level	Continued Appropriations	2012 Original Budget	2012 Budget Revs.	Total Revised FY 2012 Budget	Expenditures	Open PO	Unobligated Balance	% Unobl.
5120-Board of Health								
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	19,350.00	0.00	19,350.00	-620.38	0.00	18,729.62	3.21
Personal Services	0.00	158,872.00	0.00	158,872.00	-9,972.51	0.00	148,999.49	6.21
5120-Board of Health	0.00	178,222.00	0.00	178,222.00	-10,492.89	0.00	167,729.11	5.89
5410-Council on Aging/Social Services								
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	14,806.00	0.00	14,806.00	0.00	0.00	14,806.00	0.00
Personal Services	0.00	141,667.00	0.00	141,667.00	-8,785.41	0.00	132,881.59	6.20
5410-Council on Aging/Social Services	0.00	156,473.00	0.00	156,473.00	-8,785.41	0.00	147,687.59	5.61
5430-Veterans Services								
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	300,000.00	0.00	300,000.00	-45,245.51	0.00	254,754.49	15.08
Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5430-Veterans Services	0.00	300,000.00	0.00	300,000.00	-45,245.51	0.00	254,754.49	15.08
5460								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5490-Disabilities - ADA								
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	800.00	0.00	800.00	0.00	0.00	800.00	0.00
Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5490-Disabilities - ADA	0.00	800.00	0.00	800.00	0.00	0.00	800.00	0.00
5. Health and Human Services								
	0.00	635,495.00	0.00	635,495.00	-64,523.81	0.00	570,971.19	10.15
6. Cultural and Recreation								
6100-Library								
Expenses	0.00	91,706.00	0.00	91,706.00	-24,860.06	0.00	66,845.94	27.11
Personal Services	0.00	289,417.00	0.00	289,417.00	-19,244.03	0.00	270,172.97	6.65
6100-Library	0.00	381,123.00	0.00	381,123.00	-44,104.09	0.00	337,018.91	11.57
6301-Beaches/Lifeguards								
Expenses	0.00	20,000.00	0.00	20,000.00	-2,737.07	0.00	17,262.93	13.69
Personal Services	0.00	75,000.00	0.00	75,000.00	-19,852.00	0.00	55,148.00	26.47
6301-Beaches/Lifeguards	0.00	95,000.00	0.00	95,000.00	-22,589.07	0.00	72,410.93	23.78
6910-Historical District Commission								
Expenses	0.00	200.00	0.00	200.00	0.00	0.00	200.00	0.00
Personal Services	0.00	200.00	0.00	200.00	0.00	0.00	200.00	0.00
6910-Historical District Commission	0.00	200.00	0.00	200.00	0.00	0.00	200.00	0.00

Expenditure Budget To Actual - Summary

Level	Continued Appropriations	2012 Original Budget	2012 Budget Revs.	FY 2012 Budget	Expenditures	Open PO	Unobligated Balance	% Unobl.
8226-Regional Transit								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8226-Regional Transit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8227-Special Ed								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8227-Special Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8228-School Choice Sending Tuition								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8228-School Choice Sending Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8229-Charter School Sending Tuition								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8229-Charter School Sending Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8300-County Tax								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8300-County Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8301-Other Offsets								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8301-Other Offsets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Intergovernmental								
Expenses	0.00	3,285.00	0.00	3,285.00	-3,524.91	0.00	-239.91	107.30
9. Unclassified								
0000								
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9110-Retirement								
Expenses	0.00	2,372,535.00	0.00	2,372,535.00	-2,342,535.00	0.00	30,000.00	98.74
9110-Retirement	0.00	2,372,535.00	0.00	2,372,535.00	-2,342,535.00	0.00	30,000.00	98.74
9120-Town Insurance - Workers Comp								
Expenses	0.00	248,050.00	0.00	248,050.00	-2,111.23	0.00	245,938.77	0.85
9120-Town Insurance - Workers Comp	0.00	248,050.00	0.00	248,050.00	-2,111.23	0.00	245,938.77	0.85
9130-Unemployment								
Expenses	0.00	175,000.00	0.00	175,000.00	-600.00	0.00	174,400.00	0.34
9130-Unemployment	0.00	175,000.00	0.00	175,000.00	-600.00	0.00	174,400.00	0.34
9140-Medical Insurance								
Expenses	0.00	4,119,235.00	0.00	4,119,235.00	0.00	0.00	4,119,235.00	0.00
9140-Medical Insurance	0.00	4,119,235.00	0.00	4,119,235.00	0.00	0.00	4,119,235.00	0.00
9150-Life Insurance								
Expenses	0.00	41,000.00	0.00	41,000.00	-2,936.70	0.00	38,063.30	7.16

Revenue Budget To Actual - Summary

Level	Fiscal Year 2012				Fiscal Year 2011				Fiscal Year 2010				Fiscal Year 2009			
	Start Date: 7/1/2011		End: 07/31/2011		7/01/2011		7/01/2010		7/01/2009		7/01/2008		7/01/2008		7/01/2008	
	Budget	YTD Revenue	% Budg.	%	Budget	YTD Revenue	% Budg.	%	Budget	YTD Revenue	% Budg.	%	Budget	YTD Revenue	% Budg.	%
1. Real Estate and Personal Property Taxes																
1a. Real Estate																
1a. Real Estate	0.00	6,092,430.00	n/a	19.06		5,675,071.49		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1b. Personal Property Taxes																
1b. Personal Property Taxes	0.00	277,553.00	n/a	26.15		230,402.70		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Real Estate and Personal Property Taxes	0.00	6,369,983.00	n/a	19.26		5,905,474.19		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Excise Taxes																
Boat Excise Tax																
Boat Excise Tax	0.00	994.00	n/a	6.60		1,980.23		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hotel/Motel Tax																
Hotel/Motel Tax	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicle Excise Tax																
Motor Vehicle Excise Tax	0.00	16,593.00	n/a	1.42		30,330.08		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Excise Taxes	0.00	17,587.00	n/a	1.49		32,310.31		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Penalties and Interest on Taxes																
3. Penalties and Interest on Taxes	0.00	21,379.00	n/a	1.96		4,908.42		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Payments in Lieu of Taxes																
4. Payments in Lieu of Taxes																
6. Fees																
6. Fees	0.00	31,306.00	n/a	3.99		22,170.81		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Rentals																
7. Rentals	0.00	10,647.00	n/a	6.84		8,515.92		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Departmental Revenue																
8. Departmental Revenue																
9. Licenses and Permits																
9. Licenses and Permits	0.00	43,257.00	n/a	6.63		44,889.15		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Special Assessments																
10. Special Assessments																
10. Special Assessments	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



TOWN OF WAREHAM

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Memo

To: Walter B. Cruz, Sr., Chairman, Wareham Board of Selectmen
From: Derek Sullivan, Financial Analyst
CC: Franklin Heath, Wareham Finance Committee Chairman
CC: Mark Andrews, Town Administrator
Date: 10/12/2011
Re: August FY12 Monthly Expenditure and Revenue Reports – Executive Summary

Attached are the August FY12 Expenditure and Revenue Reports. This memo will follow the same outline as the July FY12 memo and provide background to potential outliers. To simplify the report I have not listed the items explained in the previous report.

Please be advised that formatting (i.e. Heading Justification) is not finished for these reports and requires VADAR to execute these changes. This modification is in process. The Revenue Budget to Actual report only goes back to FY11. Also, the budgets have not crossed over to this report and VADAR is working on locating that issue.

Expenditure Budget:

1. 2950-Harbormaster/Shellfish Expenses
 - a. \$6,723.91 was spent out Harbormaster Improvements line that is funded by the Harbor Master Service Permit Fees account and should not reflect against the Expenses Budget.
2. 4200-Municipal Maintenance/Town Building Expenses
 - a. Tropical Storm Irene caused an increase in expenses especially for debris removal and cleanup. The Municipal Maintenance Director is monitoring his budget and our storm related reimbursements have been submitted to Emergency Management Agencies.
3. 6301-Beaches/Lifeguards Expenses/Personal Services
 - a. The Lifeguard program is seasonal with the main costs running from June through August.
4. 9140-Health Insurance
 - a. There is a lag in the receipt and processing of payments.

Parameters: Custom Report - Net - Summary
 Fiscal Year: 2012 Start Date: 7/1/2011 end: 08/31/2011
Expenditure Budget To Actual - Summary

Level	Continued	2012	2012	Total Revised	Expenditures	Open PO	Unobligated	%
0.0	Appropriations	Original Budget	Budget Revs.	FY 2012 Budget			Balance	Unobl.
0000								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. General Government								
1130-Town Meeting								
Expenses	0.00	15,715.00	0.00	15,715.00	0.00	0.00	15,715.00	0.00
Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1130-Town Meeting	0.00	15,715.00	0.00	15,715.00	0.00	0.00	15,715.00	0.00
1220-Selectmen								
Expenses	0.00	6,675.00	0.00	6,675.00	-8,559.74	0.00	-1,884.74	128.24
Personal Services	0.00	116,821.00	0.00	116,821.00	-3,721.96	0.00	113,099.04	3.19
1220-Selectmen	0.00	123,496.00	0.00	123,496.00	-12,281.70	0.00	111,214.30	9.95
1230-Town Administrator								
Expenses	0.00	8,200.00	0.00	8,200.00	-6,465.31	0.00	1,734.69	78.85
Personal Services	0.00	230,911.00	0.00	230,911.00	-14,437.61	0.00	216,473.39	6.25
1230-Town Administrator	0.00	239,111.00	0.00	239,111.00	-20,902.92	0.00	218,208.08	8.74
1310-Finance Committee								
Expenses	0.00	400.00	0.00	400.00	-268.00	0.00	132.00	67.00
1310-Finance Committee	0.00	400.00	0.00	400.00	-268.00	0.00	132.00	67.00
1320-Reserve Fund								
Expenses	0.00	135,000.00	0.00	135,000.00	0.00	0.00	135,000.00	0.00
1320-Reserve Fund	0.00	135,000.00	0.00	135,000.00	0.00	0.00	135,000.00	0.00
1350-Town Accountant								
Expenses	0.00	5,225.00	0.00	5,225.00	-242.43	0.00	4,982.57	4.64
Personal Services	0.00	152,513.00	0.00	152,513.00	-8,504.92	0.00	144,008.08	5.58
1350-Town Accountant	0.00	157,738.00	0.00	157,738.00	-8,747.35	0.00	148,990.65	5.55
1351-Audit								
Expenses	0.00	60,000.00	0.00	60,000.00	-12,500.00	0.00	47,500.00	20.83
1351-Audit	0.00	60,000.00	0.00	60,000.00	-12,500.00	0.00	47,500.00	20.83
1410-Assessor								
Expenses	0.00	9,100.00	0.00	9,100.00	-31,195.23	0.00	-22,095.23	342.80
Personal Services	0.00	276,367.00	0.00	276,367.00	-13,982.13	0.00	262,384.87	5.06
1410-Assessor	0.00	285,467.00	0.00	285,467.00	-45,177.36	0.00	240,289.64	15.83
1420-Revaluation								

Expenditure Budget To Actual - Summary

Level	Continued Appropriations	2012 Original Budget	2012 Budget Revs.	Total Revised FY 2012 Budget	Expenditures	Open PO	Unobligated Balance	% Unobl.
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1710-Conservations Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1750-Town Planner								
Expenses	0.00	4,560.00	0.00	4,560.00	-156.33	0.00	4,403.67	3.43
Personal Services	0.00	178,082.00	0.00	178,082.00	-9,022.02	0.00	169,059.98	5.07
1750-Town Planner	0.00	182,642.00	0.00	182,642.00	-9,178.35	0.00	173,463.65	5.03
1751-Planning Board								
Expenses	0.00	6,600.00	0.00	6,600.00	0.00	0.00	6,600.00	0.00
1751-Planning Board	0.00	6,600.00	0.00	6,600.00	0.00	0.00	6,600.00	0.00
1760-Zoning Board of Appeals								
Expenses	0.00	4,075.00	0.00	4,075.00	-77.00	0.00	3,998.00	1.89
1760-Zoning Board of Appeals	0.00	4,075.00	0.00	4,075.00	-77.00	0.00	3,998.00	1.89
1990-Sick Leave Bonus								
Personal Services	0.00	75,000.00	0.00	75,000.00	-224.19	0.00	74,775.81	0.30
1990-Sick Leave Bonus	0.00	75,000.00	0.00	75,000.00	-224.19	0.00	74,775.81	0.30
1. General Government	0.00	2,369,474.00	0.00	2,369,474.00	-308,942.25	-80,093.00	1,980,438.75	16.42
2. Public safety								
2100-Police								
Capital	0.00	0.00	0.00	0.00	-99,186.98	0.00	-99,186.98	n/a
Expenses	0.00	387,100.00	0.00	387,100.00	-85,414.38	0.00	301,685.62	22.07
Personal Services	0.00	3,794,373.00	0.00	3,794,373.00	-498,824.73	0.00	3,295,548.27	13.15
2100-Police	0.00	4,181,473.00	0.00	4,181,473.00	-683,426.09	0.00	3,498,046.91	16.34
2400-Inspectional Services								
Expenses	0.00	56,550.00	0.00	56,550.00	-1,516.10	0.00	55,033.90	2.68
Personal Services	0.00	220,965.00	0.00	220,965.00	-15,477.82	0.00	205,487.18	7.00
2400-Inspectional Services	0.00	277,515.00	0.00	277,515.00	-16,993.92	0.00	260,521.08	6.12
2920-Animal Control								
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	28,706.00	0.00	28,706.00	-1,632.71	0.00	27,073.29	5.69
Personal Services	0.00	70,805.00	0.00	70,805.00	-1,260.14	0.00	69,544.86	1.78
2920-Animal Control	0.00	99,511.00	0.00	99,511.00	-2,892.85	0.00	96,618.15	2.91
2950-Harbormaster/Shellfish								
Expenses	0.00	22,286.00	0.00	22,286.00	-12,529.02	0.00	9,756.98	56.22
Personal Services	0.00	211,640.00	0.00	211,640.00	-20,617.64	0.00	191,022.36	9.74
2950-Harbormaster/Shellfish	0.00	233,926.00	0.00	233,926.00	-33,146.66	0.00	200,779.34	14.17
2951-Herring Commission								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Budget To Actual - Summary

Level	Continued Appropriations	2012 Original Budget	2012 Budget Revs.	Total Revised FY 2012 Budget	Expenditures	Open PO	Unobligated Balance	% Unobl.
5120-Board of Health								
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	19,350.00	0.00	19,350.00	-820.89	0.00	18,529.11	4.24
Personal Services	0.00	158,872.00	0.00	158,872.00	-9,872.51	0.00	148,999.49	6.21
5120-Board of Health	0.00	178,222.00	0.00	178,222.00	-10,693.40	0.00	167,528.60	6.00
5410-Council on Aging/Social Services								
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	14,806.00	0.00	14,806.00	0.00	0.00	14,806.00	0.00
Personal Services	0.00	141,667.00	0.00	141,667.00	-8,785.41	0.00	132,881.59	6.20
5410-Council on Aging/Social Services	0.00	156,473.00	0.00	156,473.00	-8,785.41	0.00	147,687.59	5.61
5430-Veterans Services								
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	300,000.00	0.00	300,000.00	-66,889.04	0.00	233,110.96	22.30
Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5430-Veterans Services	0.00	300,000.00	0.00	300,000.00	-66,889.04	0.00	233,110.96	22.30
5460								
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5490-Disabilities - ADA								
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	0.00	800.00	0.00	800.00	0.00	0.00	800.00	0.00
Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5490-Disabilities - ADA	0.00	800.00	0.00	800.00	0.00	0.00	800.00	0.00
5. Health and Human Services								
	0.00	635,495.00	0.00	635,495.00	-86,367.85	0.00	549,127.15	13.59
6. Cultural and Recreation								
6100-Library								
Expenses	0.00	91,706.00	0.00	91,706.00	-37,698.65	0.00	54,007.35	41.11
Personal Services	0.00	289,417.00	0.00	289,417.00	-19,244.03	0.00	270,172.97	6.65
6100-Library	0.00	381,123.00	0.00	381,123.00	-56,942.68	0.00	324,180.32	14.94
6301-Beaches/Lifeguards								
Expenses	0.00	20,000.00	0.00	20,000.00	-6,218.95	0.00	13,781.05	31.09
Personal Services	0.00	75,000.00	0.00	75,000.00	-19,852.00	0.00	55,148.00	26.47
6301-Beaches/Lifeguards	0.00	95,000.00	0.00	95,000.00	-26,070.95	0.00	68,929.05	27.44
6910-Historical District Commission								
Expenses	0.00	200.00	0.00	200.00	0.00	0.00	200.00	0.00
Personal Services	0.00	200.00	0.00	200.00	0.00	0.00	200.00	0.00
6910-Historical District Commission	0.00	200.00	0.00	200.00	0.00	0.00	200.00	0.00

Expenditure Budget To Actual - Summary

Level	Continued Appropriations	2012 Original Budget	2012 Budget Revs.	Total Revised FY 2012 Budget	Expenditures	Open PO	Unobligated Balance	% Unobl.
8226-Regional Transit								
Expenses								
8226-Regional Transit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8227-Special Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses								
8227-Special Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8228-School Choice Sending Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses								
8228-School Choice Sending Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8229-Charter School Sending Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses								
8229-Charter School Sending Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8300-County Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses								
8300-County Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8301-Other Offsets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses								
8301-Other Offsets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8301-Other Offsets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Intergovernmental	0.00	3,285.00	0.00	3,285.00	-3,524.91	0.00	-239.91	107.30
9. Unclassified								
0000								
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9110-Retirement	0.00	2,372,535.00	0.00	2,372,535.00	-2,345,231.80	0.00	27,303.20	98.85
Expenses								
9110-Retirement	0.00	2,372,535.00	0.00	2,372,535.00	-2,345,231.80	0.00	27,303.20	98.85
9120-Town Insurance - Workers Comp	0.00	248,050.00	0.00	248,050.00	-233,465.48	0.00	14,584.52	94.12
Expenses								
9120-Town Insurance - Workers Comp	0.00	248,050.00	0.00	248,050.00	-233,465.48	0.00	14,584.52	94.12
9130-Unemployment	0.00	175,000.00	0.00	175,000.00	-600.00	0.00	174,400.00	0.34
Expenses								
9130-Unemployment	0.00	175,000.00	0.00	175,000.00	-600.00	0.00	174,400.00	0.34
9140-Medical Insurance	0.00	4,119,235.00	0.00	4,119,235.00	0.00	0.00	4,119,235.00	0.00
Expenses								
9140-Medical Insurance	0.00	4,119,235.00	0.00	4,119,235.00	0.00	0.00	4,119,235.00	0.00
9150-Life Insurance	0.00	41,000.00	0.00	41,000.00	-5,873.40	0.00	35,126.60	14.33
Expenses								
9150-Life Insurance	0.00	41,000.00	0.00	41,000.00	-5,873.40	0.00	35,126.60	14.33

Revenue Budget To Actual - Summary

Level	Fiscal Year 2012		Fiscal Year 2011		Fiscal Year 2010		Fiscal Year 2009	
	Start Date: 7/1/2011	End: 6/30/2012	7/01/2010	% 7/01/2009	7/01/2009	% 7/01/2008	7/01/2008	%
	Budget	YTD Revenue	% Budget	6/30/2011	Annual 6/30/2010	Annual 6/30/2009	Annual	Annual
1. Real Estate and Personal Property Taxes								
1a. Real Estate								
1a. Real Estate	0.00	7,779,055.00	n/a	29,111,969.35	97.75	0.00	0.00	0.00
1b. Personal Property Taxes								
1b. Personal Property Taxes	0.00	293,934.00	n/a	988,521.46	112.21	0.00	0.00	0.00
1. Real Estate and Personal Property Taxes	0.00	8,072,989.00	n/a	30,100,490.81	98.17	0.00	0.00	0.00
2. Excise Taxes								
Boat Excise Tax								
Boat Excise Tax	0.00	1,701.00	n/a	71,253.63	237.51	0.00	0.00	0.00
Hotel/Motel Tax								
Hotel/Motel Tax	0.00	0.00	0.00	13,590.05	97.07	0.00	0.00	0.00
Motor Vehicle Excise Tax								
Motor Vehicle Excise Tax	0.00	65,936.00	n/a	2,039,957.91	95.77	0.00	0.00	0.00
2. Excise Taxes	0.00	67,637.00	n/a	2,124,801.59	97.74	0.00	0.00	0.00
3. Penalties and Interest on Taxes								
3. Penalties and Interest on Taxes	0.00	42,208.00	n/a	261,046.76	104.42	0.00	0.00	0.00
4. Payments in Lieu of Taxes								
4. Payments in Lieu of Taxes			0.00		0.00			0.00
6. Fees								
6. Fees	0.00	63,660.00	n/a	587,494.71	105.85	0.00	0.00	0.00
7. Rentals								
7. Rentals	0.00	17,743.00	n/a	121,531.98	97.57	0.00	0.00	0.00
8. Departmental Revenue								
8. Departmental Revenue			0.00		0.00			0.00
9. Licenses and Permits								
9. Licenses and Permits	0.00	98,955.00	n/a	785,573.56	116.03	0.00	0.00	0.00
10. Special Assessments								
10. Special Assessments			0.00		0.00			0.00