

MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: January 25, 2012

I. CALL MEETING TO ORDER

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

II. ROLL CALL

Members Present: Frank Heath, Chairman
Dick Paulsen
Dominic Cammarano
Donna Bronk
Bonnie Cottuli
Larry McDonald
Renee Picket (Arrived at 6:31 P.M.)

Members Absent: David Trudell
Sam Gray

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

III. 6:30 P.M. – PUBLIC HEARING ON FY2013 BUDGET

**MOTION: Ms. Bronk moved to open the public hearing on the FY2013 budget.
Mr. McDonald seconded.**

VOTE: Unanimous (6-0-0)

No-one present in the audience had any questions or comments.

NOTE: Ms. Pickett arrived at this time.

Mr. Heath discussed what the Charter states re: holding a public hearing on the budget & why the public hearing is late in being held. The FinCom will be holding a public hearing on the Warrant at a later date.

**MOTION: Mr. Paulsen moved to close the public hearing on the FY2013 budget.
Mr. Cammarano seconded.**

VOTE: Unanimous (7-0-0)

IV. TOWN ADMINISTRATOR'S REPORT

1. Budget Updates.

A. Public Hearing on School Dept. Budget.

Mr. Andrews thanked the FinCom for their participation in the School Dept.'s budget public hearing.

B. Cherry Sheet.

Mr. Andrews stated the Town received its Cherry Sheet this afternoon. He distributed the Cherry Sheet information to the FinCom. (Attached as reference). He briefly discussed various figures included in the Cherry Sheet.

C. Organizational Chart.

Mr. Andrews distributed to the FinCom an organizational chart of departments & department positions. He briefly discussed said chart.

D. Operating Budget Five-Year Projection.

Mr. Andrews distributed to the FinCom documentation relative to an update of the operating budget five-year projection plan per Division 1, Article VI, Section 1. (Attached as reference). He briefly discussed various departments & figures.

Mr. Andrews noted the projections for the meals tax are running just under 99%.

Mr. Andrews noted fixed cost issues, re-instituting the position of Personnel Manager, & bolstering the financial services sector of the Town. He stated these items are included in the projections.

Mr. Andrews stated nine out of eleven union contracts have been settled & the process of new negotiations will commence for new contracts for the next fiscal year.

Mr. Heath stated in the projections, it shows growing potential deficits as the years progress. He noted these issues will be discussed at next week's meeting.

2. FY 2012 Financial Reports.

3. FY 2012 Mid-year Audit Schedule.

4. Completion of FY 2011 Audit.

Mr. Heath stated the FinCom is looking for the December financial report. Mr. Andrews stated Powers & Sullivan (auditors) will be conducting a six month audit of the current fiscal year. The Town Accountant is working w/ the Collector/Treasurer on closing out December. He anticipates receiving the results of the six-month audit by late February,

early March. Once the month of December is closed, the report will be given & the auditors will then review the fiscal year's past six months.

Mr. Paulsen stated one recommendation of the auditors was to conduct monthly reconciliations. He asked where this process stands.

Present before the FinCom: John Foster, Collector/Treasurer

Mr. Foster stated the Treasurer's cash is reconciled through December 31, 2011 w/ the banks, but adjusting entries on the Town Accountant's side should be done w/in two weeks through December 31st. Mr. Andrews stated they are working towards this monthly process. Mr. Foster stated two weeks into the preceding month, cash reconciliations should be done. Mr. Andrews stated monthly reconciliations are a top priority & it will become a proposed policy to go before the BOS.

Mr. McDonald stated he was present at the audit presentation w/ the auditors. He has a concern w/ the Administration stating that there is a clean audit when there isn't actually a clean audit. He feels this needs to be changed. He feels there is a need to look at policies & written procedures & see evidence that reconciliations are occurring. Mr. Andrews address Mr. McDonald by stating there is a clean audit of the financial statements & this is a key ingredient to get on track w/ the Town's fiscal recovery. He explained the auditors were able to get through the back-up documentation to get a clean audit opinion, but there isn't a clean audit on things that need to be fixed. Mr. McDonald again disagreed that there is a clean financial audit.

Mr. McDonald recalled a letter from DOR relative to Free Cash being certified & how Free Cash wouldn't be certified until there were clean financial papers. He understands Free Cash has been certified now & he asked why DOR changed their minds. Mr. Andrews stated financial documents were submitted & there was enough documentation for DOR to certify Free Cash. He can provide the final audit & the budget will reflect these final audit figures. Mr. Heath stated the information re: the actual final figures are extremely important for the FinCom relative to deliberations.

Mr. Paulsen stated the Town Administrator has stated he has the final 2011 audit. He asked if the Town Administrator has this information, are there any significant changes from the preliminary audit. Mr. Andrews replied there is not. Mr. Paulsen asked why the final audit was not presented this evening. Mr. Andrews stated there are no significant changes. He stated the FinCom should have received the final audit electronically. All FinCom members present stated they did not receive the final audit electronically or otherwise. Mr. Heath stated he would like the audit received in bound copies if possible. He noted the final audit should have the BOS response included in the audit points.

Ms. Cottuli feels a problem w/ the budget is that actual expenditures for FY2011 are missing. Mr. Andrews stated he will update these columns. Mr. Heath stated the preliminary budget shows a deficit for FY2011 & this information is needed ASAP. Ms. Bronk expressed concern re: the FinCom not being given the final copies of the audit.

Mr. Andrews stated he will get copies to the FinCom secretary first thing in the morning. Ms. Bronk stated it would behoove everyone concerned that the quicker this information is given out the better.

Mr. McDonald asked if there will be an article on the Spring Town Meeting Warrant to address the overages for the virtualization project. Mr. Andrews stated he doesn't have an update from Mr. Underhill & he needs to obtain this information. He explained that this project was pegged at \$400,000. He expressed the importance of upgrading technology. He stated if there are overages, the FinCom will be informed. Mr. McDonald feels there are overages w/ the licenses, etc. that should have been discussed prior. Mr. Heath stated the FinCom was told at the departmental budget meeting that there are overages. Mr. Andrews discussed how things were done in the past re: the purchasing of licenses. He stated now, the Town is purchasing flexible licenses that can be utilized year to year. He will provide the FinCom on how this occurred. He noted these flexible licenses can be put into the budget. He will get the overage amounts from Mr. Underhill as these were Mr. Underhill's recommendations to him.

Mr. Paulsen stated in the preliminary budget, new growth is running at \$350,000. He noted the Assessor as stating this number would be more like \$100,000. He stated there seems to be a difference in figures. He asked how the Administrator got to the \$350,000 figure. Mr. Andrews explained that each January, work papers are provided to his office by the Assessors. He had asked the Board of Assessors to vote on new growth & he has asked for an assessment of how the abatements are moving forward over a period of time. He stated once he receives a letter back from the Chair of the Board of Assessors, adjustments can be made if necessary. He noted again that the number is given to the Town Administrator by the Board of Assessors, but he is awaiting an answer from them. He noted that the \$350,000 is based on last year's figure & the \$100,000 is for new projects.

5. Capital Appropriations Update.

Mr. Heath asked the Town Administrator if he will provide a list of open projects as well as completed projects. Mr. Andrews stated he will provide an update for the FinCom.

Mr. McDonald asked if a school bus was purchased in June of 2011. Mr. Andrews stated there was a purchase & it was an emergency purchase of a SPED vehicle. He discussed that, under the Charter, he is the Chief Procurement Officer of the Town & it is his right to purchase items needed in emergency situations. He stated if there are emergency needs, proper procedures are followed. Mr. Heath stated this type of issue clearly needs to be addressed & a process needs to be in place. Brief discussion ensued.

Mr. McDonald feels these types of issues need to be made public & discussed, for example, w/ the BOS. Mr. Heath asked the Town Administrator if he foresees any other emergencies prior to Town Meeting. Mr. Andrews stated there could be.

Ms. Pickett questioned why there wasn't legal opinion sought before the purchase of this school bus. Mr. Heath feels the trend of actions is going out of the scope of the Charter.

Mr. Andrews clarified that he can't say if there won't be an emergency, but he doesn't know of anything "hanging out in the balance". Discussion ensued re: defining "emergency". Mr. McDonald feels the Town is starting to have more emergencies. Mr. Heath stated the Charter states all capital assets need to be determined at Town Meeting. Ms. Bronk stated that the purchase of capital items needs to follow the established process as stated in the Charter.

Mr. Paulsen asked when the Healthcare Holiday will be happening & how much money will be utilized. Mr. Andrews stated this money was put in the budget as a Healthcare Holiday. He stated they are running three to four months behind the equation. He stated the plan was to look at the budget mid-fiscal year & review the run rates. He stated presently, there are a few ingredients needed that show things are still healthy. He stated the Healthcare Holiday will happen sometime in 2012 & he is still working on an analysis. He discussed the law passed this summer that requires a healthcare audit of employees & individuals utilizing the Healthcare Trust. He stated what is needed to implement the Healthcare Holiday are the following:

- Audit done by Powers & Sullivan
- Review of run rates.
- Administering of the holiday.

Mr. Paulsen asked given that the policy was supposed to be 1.5 times payable, will this bring up the figure in the budget. Mr. Andrews stated there is a \$404,000+ amount more in the trust vs. last year. Mr. Paulsen doesn't feel this is true. He stated the IBNR went down. Discussion ensued. Mr. Sullivan feels Mr. Paulsen is looking at the figure incorrectly. He explained the IBNR has shrunk, but this is a benefit, not a negative.

Mr. McDonald asked if the Town took their portion of the holiday. Mr. Andrews stated no & discussed. Mr. McDonald stated it looks like in 2013, money will be increased to be put into the trust. He stated the money needs to be restored.

Mr. Paulsen asked for a breakdown of the Healthcare Trust, for example, retirees & actives. He feels the FinCom should have this information. He would also like to see how things are trending. Discussion ensued re: IBNR.

Mr. Andrews reminded the FinCom that the budget figures are a work in progress & figures will change.

Mr. Andrews & Mr. Schneider departed at this time.

6. Other Financial Matters.

There were no other financial matters.

V. **FY 2013 BUDGET**

A. **Budget Updates.**

Budget updates were already discussed above by the Town Administrator.

B. **Treasurer/Collector Budget Discussion.**

Present before the FinCom: John Foster, Collector/Treasurer

Mr. Foster distributed a summary of information relative to financial information. (Attached as reference). Mr. Foster & the FinCom discussed levy limits, trending, actual collections, tax titles, & local receipts.

Mr. Foster noted the Town's bond rating is now A1 & it the rating was upgraded.

Discussion ensued re: having a cash flow forecast quarterly for the FinCom from the Collector/Treasurer. Mr. Foster stated he can supply this information.

C. **Water Pollution Control Budget Discussion.**

Present before the FinCom: Guy Camphina, Supervisor
Mark Gifford, Director

Ms. Bronk asked what the status is of the Board of Sewer Commissioners that was voted at Town Meeting to be appointed. Mr. Heath stated this is being held up in the Legislature. Mr. Camphina stated the language in the day-to-day is what is holding this up, but he understands the Legislature is working on it.

Mr. Gifford stated he is happy to have Mr. Camphina on board & that he has made great improvements at the WPCF, for example, reducing overtime costs, looking at alternative energy options, etc.

The FinCom reviewed the WPCF budget & Mr. Camphina explained budget figures line by line. He noted that the budget he submitted is what he is asking for & he hasn't seen the Town Administrator's figures. A copy of what the Town Administrator is requesting was given to Mr. Camphina & at a quick glance, he estimated that the Town Administrator's figures will not work. Mr. Sullivan discussed why the Town Administrator's figures are the way they are & that the Administration is still working w/ department heads on budgets.

MOTION: Ms. Bronk moved to make the committee as a whole for discussion. Mr. Paulsen seconded.

VOTE: Unanimous (7-0-0)

Mr. Camphina discussed WPCF personnel in his budget. Discussion ensued re: the proposed percentage increases in salaries & split shifts. Mr. Camphina stated he doesn't foresee any additional positions being added, although DEP recommends 17 employees vs. the 14 employees the WPCF has presently.

Mr. Camphina briefly discussed the potential use of the skater program, staffing, & efficiency. He discussed how DEP equates staffing to the facility.

Mr. Camphin discussed potential capital costs, such as implementation of the skater program.

Brief discussion ensued re: plans for wind & solar power at the facility & grease intake. Mr. Camphin submitted documentation re: grease intake & revenue. (Attached as reference).

Mr. Cammarano asked if the Town of Bourne is still paying less than the Town relative to their agreement w/ the Town for sewerage. Mr. Campina stated the Town of Bourne is still paying less & he will be looking into this inequality.

Mr. Camphina discussed increases in administrative expenses, interest income, & increases in chemical costs. He discussed odor issues briefly.

Ms. Cottuli asked that the FinCom receive a breakdown of the WPCF, for example, personnel in reports. Mr. Paulsen stated the WPCF is a business & financial information should be provided on a quarterly basis. Mr. Sullivan feels this could be done & could be put together. Brief discussion ensued.

Mr. Gifford discussed the cost of the recent snow storms in which the larger storm cost the Town approx. \$90,000.

MOTION: Ms. Cottuli moved to close the committee as a whole. Mr. Paulsen seconded.

VOTE: Unanimous (7-0-0)

NOTE: Mr. Sullivan departed at this time.

D. Re-cap of Department Head Meeting.

Ms. Cottuli stated during this meeting, she became disturbed relative to the COA & staffing. She has no idea what has happened w/ the function of the COA Director who is no longer the director. She feels the Town Administrator needs to explain this matter at a meeting or in Executive Session. Mr. Heath stated he can ask the Town Administrator for this information.

E. Re-cap of School Dept. Budget Hearing.

Ms. Bronk stated it needs to be known as to what to do w/ the \$2 million deficit. Mr. Heath stated the new Action Committee will be meeting & will be expanding the scope of their discussions to deal w/ resolutions.

Ms. Bronk stated she is uncomfortable w/ the Town Administrator's budget & the School Dept. budget. Mr. Heath stated the School Dept. is going to have to make cuts to get to the revenues. He stated the FinCom can recommend amendments to the budget. He noted the FinCom needs to demand information ASAP.

Ms. Cottuli stated she found the School Committee meeting to be interesting & how the Superintendent's budget included another program when the biggest issue was capital problems & there is no mention of capital in the School Dept. budget. Mr. Heath stated there is not only a school bus problem, but many capital improvement needs for the schools that have not been addressed.

Ms. Cottuli questioned how the FinCom is going to approach the budget, for example, going through department by department, etc. Mr. Heath stated there is a list of questions re: departments that can be added to to present to the Town Administrator. Mr. McDonald discussed his concerns w/ the budget process. He feels the FinCom's job is to advise Town Meeting & the FinCom needs to state at some point what the FinCom doesn't agree w/ in the budget. He feels the FinCom needs one voice to recommend changes that the FinCom feels need changing w/in the budget. There is also a need to address how to fund capital issues.

Mr. Cammarano suggested looking at everyone's budget, how much to give to capital for each department, then cut a percentage out of each departments budget to pay for capital. He feels this may sound simple, but simplifying the process may be better. Discussion ensued.

Mr. Heath stated payroll would be the biggest expense that could be cut, but unemployment can cost more. There is a need to find a creative way to deal w/ the issue. He heard at the MMA conference & from other sources that the Town needs to put away 5% of the budget for capital.

F. Non-departmental Budget Review Schedule.

Mr. Heath stated the FinCom needs to deal w/ issues such as unemployment, healthcare, & these various types of expenses. Lengthy discussion ensued re: a possible override & how much would have to be cut from the budget to balance it.

MOTION: Mr. McDonald moved the FinCom request a joint meeting w/ the BOS to discuss the FY 2013 budget. Ms. Bronk seconded.

Mr. Paulsen stated he will vote against a joint meeting. He suggested the FinCom Chair speak w/ the Chair of the BOS instead. Discussion ensued.

NOTE: Ms. Cottuli left the table at this time.

Ms. Pickett suggested having a written request format would be simpler.

VOTE: (2-4-0)

VI. SPRING TOWN MEETING WARRANT

A. Warrant Articles.

Mr. Heath stated the School Dept. will have an article on the Warrant for a possible debt exclusion & the Library will have an article to assume the Spinney Library.

B. Motions.

Mr. Heath stated many towns have a practice of having their Capital Planning Committees make motions for capital items.

Present before the FinCom: Claire Smith, Town Moderator

Ms. Smith feels this idea bears discussion at some point.

Mr. Heath stated he will speak to Ms. Smith at a later date re: this idea.

VII. LIAISON REPORTS

A. Town Administrator. (NONE)

B. Library. (NONE)

C. School Committee, including Design Selection Committee. (NONE)

D. Capital Planning (NONE)

E. Others.

Mr. McDonald stated he attended the first meeting of the Master Plan Committee & the schools. He stated they are looking at six forms & going through a selection process. They are looking for a Master Plan for the school system.

Ms. Cottuli stated the Community Events Committee discussed the proposed parking meter plan & it was suggested they support the plan going forward & that the program should be self-sustaining going forward w/ phases. It was also suggested that expenses needed for the program be taken out first & then the money left over should be distributed through a ration to the CEC. She stated the first season should be looked at first to see if this would work vs. going forward to try & change legislation.

NOTE: Ms. Pickett departed at this time.

VIII. COMMITTEE BUSINESS

- A. Audit Committee Letter to BOS. (Not addressed).**
- B. FY 2013 Budget Review written questions. (Not addressed).**
- C. MMA Convention Recap. (Not addressed).**
- D. Agenda Preparation.**

Mr. Heath stated if anyone would like something on the agenda, they should inform him directly.

- E. Review meeting dates for Spring Warrant review. (Not addressed).**

IX. NEW BUSINESS

There was no new business.

X. APPROVAL OF MEETING MINUTES: December 14, 2011 & January 4, 2012

MOTION: Ms. Bronk moved to approve the meeting minutes of December 14, 2011. Mr. McDonald seconded.

VOTE: Unanimous (6-0-0)

The meeting minutes for January 4, 2012 will be placed on the next meeting date agenda.

XI. NEXT MEETING DATE & TIME

Brief discussion ensued re: meeting on February 1st. There is a scheduled meeting on February 8th.

MOTION: Mr. Cammarano moved to hold a meeting on February 1, 2012. Ms. Bronk seconded.

VOTE: (5-0-1)

XII. ADJOURNMENT

MOTION: Ms. Bronk moved to adjourn the meeting at 9:56 P.M. Mr. Paulsen seconded.

VOTE: Unanimous (6-0-0)

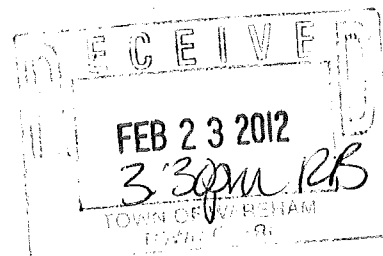
Respectfully submitted,

Kelly Barrasso
Kelly Barrasso, Transcriptionist

Date signed: 2/23/12

Attest: Frank Heath
Frank Heath, Chairman
WAREHAM FINANCE COMMITTEE

Date filed: 2/23/12
Date copy sent to Town Clerk: 2/23/12



Massachusetts Department of Revenue
 Division of Local Services
 FY2013 Local Aid Estimates

1/25/12

#1

WAREHAM

	FY2012 Cherry Sheet Estimate	FY2013 Governor's Budget (H2)	Difference
Education:			
Chapter 70	12,225,154	12,225,154	0
School Transportation	0	0	0
Charter Tuition Reimbursement	41,354	56,575	15,221
Smart Growth School Reimbursement	0	0	0
Offset Receipts:			
School Lunch	19,302	19,206	-96
School Choice Receiving Tuition	273,276	206,382	-66,894
Sub-Total, All Education Items	12,559,086	12,507,317	-51,769

General Government:			
Unrestricted General Government Aid	1,552,495	1,552,495	0
Local Share of Racing Taxes	0	0	0
Regional Public Libraries	0	0	0
Urban Renewal Projects	0	0	0
Veterans' Benefits	219,965	212,465	-7,500
State Owned Land	40,504	40,517	13
Exemptions: Vets, Blind, Surviving Spouses & Elderly	126,917	123,275	-3,642
Offset Receipts:			
Public Libraries	18,318	18,748	430
Sub-Total, All General Government	1,958,199	1,947,500	-10,699
Total Estimated Receipts	14,517,285	14,454,817	-62,468

**FY2013 Local Aid Assessments
WAREHAM**

	FY2012 Cherry Sheet Estimate	FY2013 Governor's Budget (H2)	Difference
County Assessments:			
County Tax	66,175	69,525	3,350
Suffolk County Retirement	0	0	0
Sub-Total, County Assessments	66,175	69,525	3,350
State Assessments and Charges:			
Retired Employees Health Insurance	0	0	0
Retired Teachers Health Insurance	1,298,710	1,249,619	-49,091
Mosquito Control Projects	71,611	82,013	10,402
Air Pollution Districts	6,891	7,160	269
Metropolitan Area Planning Council	0	0	0
Old Colony Planning Council	0	0	0
RMV Non-Renewal Surcharge	44,120	42,660	-1,460
Sub-Total, State Assessments	1,421,332	1,381,452	-39,880
Transportation Authorities:			
MBTA	0	0	0
Boston Metro. Transit District	0	0	0
Regional Transit	163,062	167,138	4,076
Sub-Total, Transportation Authorities	163,062	167,138	4,076
Annual Charges Against Receipts:			
Special Education	27,163	3,182	-23,981
STRAP Repayments	0	0	0
Sub-Total, Annual Charges	27,163	3,182	-23,981
Tuition Assessments			
School Choice Sending Tuition	169,533	233,491	63,958
Charter School Sending Tuition	197,940	208,818	10,878
Essex County Tech Sending Tuition	0	0	0
Sub-Total, Tuition Assessments	367,473	442,309	74,836
Total Estimated Charges	2,045,205	2,063,606	18,401

1/25/12 #3



TOWN OF WAREHAM

54 Marion Road
Wareham, Massachusetts 02571
(508) 291-3100, Ext. 3126

MEMORANDUM

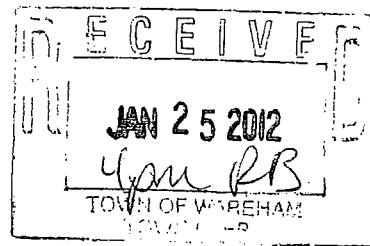
DATE: January 25, 2012

TO: Mary Ann Silva, Town Clerk

FROM: Mark J. Andrews, Town Administrator *MAJ*

SUBJECT: Town of Wareham Operating Budget 5 Year Projection

Per Division 1, Article VI, Section 1, I hereby am posting an updated Town of Wareham Operating Budget 5 Year Projection Plan.



Town of Wareham Operating Budget 5

Year Projection

	FY2011		FY2012 Budget		FY2013 Budget		FY2014 Budget		FY2015 Budget		FY2016 Budget		FY2017 Budget	
	Appropriated													
PROPERTY TAXES & OTHER REAL ESTATE TAXES														
Real Estate Taxes - Levy Base	29,373,785		30,487,856		31,500,052		32,634,454		33,650,316		34,691,574		35,758,863	
2 1/2 Authorized Growth	734,345		762,196		787,501		815,861		841,258		867,289		893,972	
Debt Exclusion	302,140		250,000		346,901		200,000		200,000		200,000		200,000	
	30,410,270		31,500,052		32,634,454		33,650,316		34,691,574		35,758,863		36,852,834	
INTER-GOVERNMENTAL TRANSFERS														
School Chapter 70	12,159,874		12,225,154		12,225,154		12,347,406		12,470,880		12,595,568		12,721,544	
School Transportation	-		-		-		-		-		-		-	
Charter Schools	36,569		41,354		41,354		41,768		42,185		42,607		43,033	
School Lunch	16,686		19,302		19,302		19,495		19,690		19,887		20,086	
School Choice Receiving Tuition	202,000		273,276		273,276		276,009		278,769		281,557		284,372	
School Construction	-		-		-		-		-		-		-	
Sub Total School	12,415,129		12,559,086		12,559,086		12,664,677		12,811,524		12,939,639		13,069,035	
Unrestricted General Government Aid (includes Meals & Hotel @ \$396,836)	1,673,496		1,673,496		2,070,332		2,091,035		2,111,946		2,133,065		2,154,366	
Police Career	11,987		-		-		-		-		-		-	
Veteran Benefits	236,314		219,965		219,965		222,165		224,386		226,630		228,896	
Exemptions - Veterans, Blind, Surviving Spouses & Elderly	133,489		126,917		126,917		128,186		129,468		130,763		132,070	
State Owned Land	22,698		40,504		40,504		40,909		41,318		41,731		42,149	
Public Libraries	18,337		18,318		18,318		18,501		18,686		18,873		19,062	
Sub General Government	2,096,311		2,079,200		2,476,036		2,500,796		2,525,804		2,551,062		2,576,573	
	14,511,440		14,638,286		15,035,122		15,185,473		15,337,328		15,490,701		15,645,608	
EST. LOCAL REC. & REIMBURSEMENTS														
Local Meals (FY13 in General Gov. Aid at @95% of DOR Estimate: \$386,114;	-		321,822		-		-		-		-		-	
Local Rooms Occupancy (FY13 in General Gov. Aid @ 10,722)	-		10,722		-		-		-		-		-	
Motor Vehicle Excise	2,130,000		2,060,000		2,030,000		2,030,000		2,030,000		2,030,000		2,030,000	
Licenses & Permits	675,000		675,000		668,250		668,250		668,250		668,250		668,250	
Fees	350,000		350,000		346,500		346,500		346,500		346,500		346,500	
Penalties & Interest	250,000		250,000		247,500		247,500		247,500		247,500		247,500	
Other Local Receipts	871,000		871,000		862,290		862,290		862,290		862,290		862,290	
	(In Addition)													
Medical	300,000		250,000		-		-		-		-		-	
Semass	158,000		158,000		115,000		115,000		115,000		115,000		115,000	
Estimated Local Receipts - Total	4,734,000		4,946,544		4,549,540		4,549,540		4,549,540		4,549,540		4,549,540	
(WPCF Admin Fee - Breakdown)														
WPCF - Employee Health Insurance Costs	310,480		310,480		341,528		351,774		362,327		373,197		384,393	
WPCF - Fringe FICA, Medicare, W/C, Retirement	151,745		155,539		171,092		176,225		181,512		186,957		192,566	
Admin Fee Total	462,225		466,019		512,620		527,999		543,839		560,154		576,959	
	EST. LOCAL REC. & REIMBURSEMENTS	5,196,225	5,412,563	5,062,160	5,077,539	5,093,379	5,109,694	5,126,499						

Town of Wareham Operating Budget 5 Year Projection

	FY2011 Appropriated	FY12 Budget	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
AVAILABLE FUNDS							
Cemetery Sale of Lots & Graves	10,000	-	-	-	-	-	-
Cemetery Perpetual Care Interest	415,000	-	-	-	-	-	-
Federal Education Grants	225,300	-	-	-	-	-	-
Free cash	-	-	-	-	-	-	-
Harbor Service Permit Fees	-	40,000	40,000	40,000	40,000	40,000	40,000
Hotel Tax Fund/Visitors Service	-	-	-	-	-	-	-
Miscellaneous Transfers	-	-	-	-	-	-	-
Overlay Reserve	-	-	-	-	-	-	-
Parking Meter Fund	-	-	-	-	-	-	-
RRFA - Onset Pier	-	30,000	30,000	30,000	30,000	30,000	30,000
RRFA - Sale of Real Estate	-	152,000	-	-	-	-	-
Stabilization Fund - (Budget Offset)	-	-	-	-	-	-	-
Waterways Improvement	10,000	-	-	-	-	-	-
Wetlands Protection	30,000	25,000	25,000	25,000	25,000	25,000	25,000
AVAILABLE FUNDS	690,300	247,000	95,000	95,000	95,000	95,000	95,000
EXPENSE							
Department or Unit							
Town Meetings - Wages	6,090	7,515	3,340	3,440	3,543	3,650	3,759
Town Meetings - Expenses	14,550	8,200	8,200	8,446	8,699	8,960	9,229
	20,640	15,715	11,540	11,886	12,243	12,610	12,988
Selections - Wages	120,459	116,821	124,891	128,638	132,497	136,472	140,566
Selections - Expenses	25,025	6,675	6,975	7,184	7,400	7,622	7,850
	145,484	123,496	131,866	135,822	139,897	144,094	148,416
Town Administrator - Wages	188,788	236,142	247,368	254,789	262,433	270,306	278,415
Town Administrator - Expenses	31,125	9,592	9,592	9,880	10,176	10,481	10,796
	219,913	245,734	256,960	264,669	272,609	280,787	289,211
Finance Committee	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Reserve Fund	135,000	135,000	135,000	135,000	135,000	135,000	135,000
Town Accountant - Wages	137,315	152,513	155,247	159,904	164,702	169,643	174,732
Town Accountant - Expenses	4,415	5,225	5,225	5,382	5,543	5,709	5,881
	141,730	157,738	160,472	165,286	170,245	175,352	180,613
Audit	200,000	60,000	60,000	60,000	60,000	60,000	60,000
Assessors - Wages	230,778	276,367	279,013	287,383	296,005	304,885	314,032
Assessors - Expenses	51,600	163,020	11,050	11,382	11,723	12,075	12,437
	282,378	439,387	290,063	298,765	307,728	316,960	326,468
Revaluation - Expense	3,018	-	-	-	-	-	-
Treasurer - Wages	292,587	283,353	282,663	291,143	299,877	308,873	318,140

Town of Wareham Operating Budget 5 Year Projection

	FY2011 Appropriated	FY12 Budget	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Treasurer - Expenses	83,655	100,000	100,000	103,000	106,090	109,273	112,551
Financial Services Director - Stipend	376,242	383,353	382,663	394,143	405,967	418,146	430,691
General Services - Wages	72,450	65,100	65,100	67,053	69,065	71,137	73,271
General Services - Expenses	72,450	65,100	65,100	67,053	69,065	71,137	73,271
Legal Services	235,000	200,000	200,000	206,000	212,180	218,545	225,102
Personnel Services - Wages	7,200	3,500	50,000	51,500	53,045	54,636	56,275
Personnel Services - Expenses	7,200	3,500	3,500	3,605	3,713	3,825	3,939
Personnel Board	7,200	3,500	53,500	55,105	56,758	58,461	60,215
Information Management Technology - Wages	72,068	95,001	94,730	97,572	100,499	103,514	106,619
Information Management Technology - Expenses	184,017	187,754	266,661	274,661	282,901	291,388	300,129
Information Management Technology - Expenses	256,085	282,755	361,391	372,233	383,400	394,902	406,749
Information Management Technology - Communications	56,400	64,476	62,934	64,822	66,767	68,770	70,833
Town Clerk - Wages	133,377	132,179	137,297	141,416	145,658	150,028	154,529
Town Clerk - Expenses	12,819	12,905	12,983	13,372	13,774	14,187	14,612
Elections & Registrations - Wages	146,196	145,084	150,280	154,788	159,432	164,215	169,141
Elections & Registrations - Expenses	26,079	19,569	35,887	36,964	38,073	39,215	40,391
Elections & Registrations - Expenses	13,383	12,159	8,494	8,749	9,011	9,282	9,560
Conservation Commission - Moved to Town Planning FY11	39,462	31,728	44,381	45,712	47,084	48,496	49,951
Town Planning - Wages	144,014	178,082	174,485	179,720	185,112	190,665	196,385
Town Planning - Expenses	8,300	9,073	9,073	9,345	9,626	9,914	10,212
Planning Board - Expenses	152,314	187,155	183,558	189,065	194,737	200,579	206,597
Board of Appeals	14,028	7,600	7,600	7,828	8,063	8,305	8,554
Sick Leave Bonus - Wages	8,161	4,075	4,075	4,197	4,323	4,453	4,586
Police Wages	89,000	75,000	75,000	70,000	70,000	70,000	70,000
Police Expenses	3,613,874	4,169,641	4,288,018	4,416,659	4,549,158	4,685,633	4,826,202
Police Special Articles	477,088	402,266	402,266	414,334	426,764	439,567	452,754
Police Capital-Parking Program (Paid By Meals Tax)	-	-	75,000	-	-	-	-
Police Capital-Defibrillators (Paid By Meals Tax)	-	-	36,114	-	-	-	-
Police Capital-Onset Bathroom (Paid By Meals Tax)	-	-	25,000	-	-	-	-
	4,090,962	4,571,907	4,826,388	4,830,993	4,975,922	5,125,200	5,278,956

Town of Wareham Operating Budget 5 Year Projection

	FY2011		FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
	Appropriated	FY12 Budget					
Inspectional Services - Wages	216,095	220,965	223,928	230,646	237,565	244,692	252,033
Inspectional Services - Expenses	27,050	57,047	56,550	58,247	59,994	61,794	63,648
	243,145	278,012	280,478	288,892	297,559	306,486	315,680
Animal Control - Wages	60,412	70,805	52,473	54,047	55,669	57,339	59,059
Animal Control - Expenses	31,150	28,706	28,706	29,567	30,454	31,368	32,309
	91,562	99,511	81,179	83,614	86,123	88,706	91,368
Shellfish/Harbormaster - Wages	176,401	211,640	209,738	216,030	222,511	229,186	236,062
Shellfish/Harbormaster - Expenses	116,380	33,786	33,786	34,800	35,844	36,919	38,026
	292,781	245,426	243,524	250,830	258,355	266,105	274,088
Beaches & Lifeguards - Wages FY12	-	75,000	75,000	77,250	79,568	81,955	84,413
Beaches & Lifeguards - Expenses FY12	-	20,000	20,000	20,600	21,218	21,855	22,510
	-	95,000	95,000	97,850	100,786	103,809	106,923
Herring Commission	5,500	-	5,500	5,500	5,500	5,500	5,500
Municipal Maint. & Public Bldgs - Wages	755,448	776,962	808,836	833,101	858,094	883,837	910,352
Municipal Maint. & Public Bldgs - Expenses	473,928	395,633	395,633	407,502	419,727	432,319	445,288
	1,229,376	1,172,595	1,204,469	1,240,603	1,277,821	1,316,156	1,355,640
Snow & Ice - Wages	55,000	60,000	62,500	64,375	66,306	68,285	70,344
Snow & Ice - Expenses	120,000	130,000	132,500	136,475	140,569	144,786	149,130
	175,000	190,000	195,000	200,850	206,876	213,082	219,474
Street Lights - General	142,900	140,000	130,000	133,900	137,917	142,055	146,316
Recycling - Wages	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Recycling - Expenses	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Board of Health - Wages	161,737	159,870	162,142	167,006	172,016	177,177	182,492
Board of Health - Expenses	22,500	21,708	21,708	22,359	23,030	23,721	24,433
	184,237	181,578	183,850	189,366	195,046	200,898	206,925
Council on Aging - Wages	134,921	141,667	124,245	127,972	131,812	135,766	139,839
Council on Aging - Expenses	13,585	14,806	14,806	15,250	15,708	16,179	16,664
	148,506	156,473	139,051	143,223	147,519	151,945	156,503
Veteran's Services - Expenses	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Commission on Disabilities	400	800	800	824	849	874	900
Library - Wages	226,319	289,417	294,938	303,786	312,900	322,287	331,955
Library - Expenses	91,756	91,706	107,897	111,134	114,466	117,902	121,439
	318,075	381,123	402,835	414,920	427,366	440,189	453,394
Beaches & Lifeguards - Wages (Starting FY12 under Harbormaster)	75,000	-	-	-	-	-	-
Beaches & Lifeguards - Expenses (Starting FY12 under Harbormaster)	25,000	-	-	-	-	-	-

Town of Wareham Operating Budget 5 Year Projection

	FY2011 Appropriated	FY12 Budget	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Historical District Comm.	100,000	-	-	-	-	-	-
Historical Committee	200	200	200	200	200	200	200
Emergency/Medical Services -Capital Ambulance Paid By Meals Tax	-	-	150,000	150,000	150,000	150,000	150,000
Departmental Wages	6,915,762	7,748,509	7,986,739	8,218,342	8,462,042	8,713,053	8,971,595
Departmental Expenses & Capital	3,014,365	2,700,812	2,922,728	2,850,397	2,916,094	2,983,762	3,053,460
General Government Departmental	9,930,127	10,449,321	10,909,467	11,068,739	11,378,136	11,696,815	12,025,055

Town of Wareham Operating Budget 5 Year Projection

	FY2011 Appropriated	FY12 Budget	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
EDUCATION							
Local Schools							
Net School Spending	26,116,752	25,390,794	24,438,924	25,660,870	26,943,914	28,291,109	29,705,665
Non-Net School Spending	-	1,341,652	1,341,652	1,408,735	1,479,171	1,553,130	1,630,786
School Capital - Paid By Meals Tax	-	-	100,000	100,000	100,000	100,000	100,000
TOTAL LOCAL SCHOOLS	26,116,752	26,732,446	25,880,576	27,169,605	28,523,085	29,944,239	31,436,451
FIXED COSTS							
Debt-Principal	825,325	552,525	721,100	685,045	650,793	618,253	587,340
Debt-Interest - Long Term	143,262	128,500	123,350	117,183	111,323	105,757	100,469
Debt-Interest - Short Term	10,000	100,000	50,000	47,500	45,125	42,869	40,725
Middle School Debt	325,125	-	-	-	-	-	-
TOTAL FIXED COST	1,303,712	781,025	894,450	849,728	807,241	766,879	728,535
OTHER FIXED COSTS							
Community Hill Services	-	-	-	-	-	-	-
Revenue Deficits	24,062	-	-	-	-	-	-
Regional Landfill	3,285	3,285	3,855	4,048	4,250	4,463	4,686
SPREDD Assessment	27,347	3,285	3,855	4,048	4,250	4,463	4,686
EMPLOYEE BENEFITS							
Retirement Contribution Including LUNA FY10 - FY11	2,530,839	2,342,535	2,734,648	2,816,687	2,901,188	2,988,224	3,077,870
LUNA	-	30,000	30,000	30,900	31,827	32,782	33,765
Workman's Compensation-Town Insurance	242,000	248,050	248,050	255,492	263,156	271,051	279,182
Town Insurance-General Liability	329,750	350,000	350,000	360,500	371,315	382,454	393,928
Unemployment	187,913	175,000	175,000	180,250	185,658	191,227	196,964
Medical Insurance	5,500,000	4,119,235	5,300,000	5,459,000	5,622,770	5,791,453	5,965,197
Life Insurance	41,000	41,000	41,000	42,230	43,497	44,802	46,146
FICA-Medicare	365,000	406,000	430,000	442,900	456,187	469,873	483,969
TOTAL EMPLOYEE BENEFITS	9,196,502	7,711,820	9,308,698	9,587,959	9,875,598	10,171,866	10,477,022
TOTAL OPERATING BUDGET							
	46,574,440	45,677,897	46,997,046	48,660,078	50,588,310	52,584,262	54,671,749
OFFSETS							
COUNTY & STATE ASSESSMENTS	2,151,402	2,045,205	2,045,205	2,106,561	2,169,758	2,234,851	2,301,896
OTHER CHERRY SHEET OFFSETS	227,699	292,578	292,578	295,504	298,459	301,443	304,458
Revenue Deficits	-	-	-	-	-	-	-
Snow & Ice	175,000	360,480	175,000	-	-	-	-
Teachers Pay Deferral - Off Budget	303,000	410,000	300,000	300,000	300,000	300,000	300,000
99-02 OVERLAY per BOA Vote	-	-	-	-	-	-	-
TOTAL OFFSETS	2,857,101	3,108,263	2,812,783	2,702,065	2,768,217	2,836,294	2,906,354

Town of Wareham Operating Budget 5 Year Projection

	FY2011 Appropriated	FY12 Budget	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
OTHER BUDGET ARTICLES							
FY11 Articles Total Budgeted	2,137,782						
FY12 Articles:							
FY12 Municipal Maint. Cemetery Maint.		30,000					
FY12 Transfer to Stabilization		150,000					
FY12 Reserve for Collective Bargaining/Settlements		242,065					
FY12 Police Cruisers - Payment Current Lease		99,224					
FY12 Police Cruisers 3 new @ 50,000		50,000					
FY12 Upper Cape Cod Vocational-Technical School		2,375,173					
FY12 Upper Cape Cod Vocational-Technical School Windows Program							
Articles:							
FY13 Transfer to Stabilization							
FY13 Reserve for Collective Bargaining/Settlements			200,000	200,000	200,000	200,000	200,000
FY13 Police Cruisers - Payment Current Lease			150,000	150,000	150,000	150,000	150,000
FY13 Police Cruisers 3 new @ 50,000			99,224	99,224	99,224	99,224	99,224
FY13 Upper Cape Cod Vocational-Technical School (est. 6% increase)			2,517,683	2,668,744	2,828,889	2,998,601	3,178,517
TOTAL OTHER BUDGET ARTICLES	2,137,782	2,946,462	2,517,683	3,016,907	3,016,907	3,016,907	3,016,907
TOTAL EXPENSES	51,569,323	51,732,622	52,826,737	54,399,050	56,373,434	58,437,483	60,595,070
SURPLUS/DEFICIT	(761,088)	65,279	(0)	(390,722)	(1,156,154)	(1,983,205)	(2,875,068)
ENTERPRISE FUNDS							
Water Pollution Control Facility Total - Revenue	5,568,656	6,230,399	6,520,304	6,715,913	6,917,391	7,124,912	7,338,660
Water Pollution Control Facility Total - Expenditures	5,568,656	6,230,399	6,520,304	6,715,913	6,917,391	7,124,912	7,338,660
TOTAL ENTERPRISE FUNDS	-	-	-	-	-	-	-
REVOLVING FUNDS/OFFSET RECEIPTS							
Recreation	120,000	50,000	50,000	50,000	50,000	50,000	50,000
Recycling	15,000	50,000	50,000	50,000	50,000	50,000	50,000
Shellfish	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transportation	210,000	210,000	210,000	210,000	210,000	210,000	210,000
COA Activities	7,500	50,000	50,000	50,000	50,000	50,000	50,000
Special Education Tuition	500,000	100,000	100,000	100,000	100,000	100,000	100,000
Library Services	10,000	30,000	30,000	30,000	30,000	30,000	30,000
COA - Senior Adult Day Care	200,000	50,000	50,000	50,000	50,000	50,000	50,000
All Day Kindergarten	195,000	207,000	207,000	207,000	207,000	207,000	207,000
Total Revolving Funds	1,277,500	767,000	767,000	767,000	767,000	767,000	767,000
Emergency Medical Services - Wages	618,564	673,095	683,111	703,604	724,712	746,454	768,847
Emergency Medical Services - Expenses	151,069	162,219	165,219	170,176	175,281	180,539	185,955
Total Offset Receipts	769,633	835,314	848,330	873,780	899,993	926,993	954,803

LEVY LIMITS	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
Prior Year Levy Limit	24,774,803	25,839,697	26,985,987	28,413,449	29,449,479	30,487,856	31,597,312
Add Prior Year Amended Growth	2,779	623	0	0	0	0	0
Add 2.5%	619,440	646,008	674,650	710,336	736,237	762,196	789,932
Add Current Year Growth	442,675	499,659	752,812	325,694	302,140	347,260	200,000
Current Year Levy Limit	<u>25,839,697</u>	<u>26,985,987</u>	<u>28,413,449</u>	<u>29,449,479</u>	<u>30,487,856</u>	<u>31,597,312</u>	<u>32,587,244</u>
Add Current Debt Exclusion	350,000	358,525	344,137	297,219	284,469	0	0
Current Year Maximum Allowable Limit	<u>26,189,697</u>	<u>27,344,512</u>	<u>28,757,586</u>	<u>29,746,698</u>	<u>30,772,325</u>	<u>31,597,312</u>	<u>32,587,244</u>

Actual collections

REAL ESTATE

Fiscal Year		7/1 to 6/30		Net Revenue	Net Collected	
Year	Committed	Difference	% change	(Committed-Abated)	(Payments-Refunds)	Collected %
2012	30,535,746.96	792,488.32	2.66%			
2011	29,743,258.64	909,216.90	3.15%	29,489,010.73	28,341,383.77	96.1083%
2010	28,834,041.74	834,603.12	2.98%	28,565,199.03	27,542,407.76	96.4194%
2009	27,999,438.62	1,193,588.79	4.45%	27,742,746.16	26,666,951.76	96.1222%
2008	26,805,849.83	1,079,624.56	4.20%	26,606,388.58	25,610,697.85	96.2577%
2007	25,726,225.27	784,078.67	3.14%	25,531,449.72	24,723,954.12	96.8373%
2006	24,942,146.60			24,800,195.56	23,851,683.52	96.1754%

Cumulative		7/1/fy to 6/30/11		Net Revenue	Net Collected	
Year	Committed	Difference	% change	(Committed-Abated)	(Payments-Refunds)	Collected %
2011	29,743,258.64	909,216.90	3.15%	29,489,010.73	28,341,383.77	96.1083%
2010	28,834,041.74	824,682.04	2.94%	28,563,204.79	28,019,657.98	98.0970%
2009	28,009,359.70	1,187,596.51	4.43%	27,733,599.09	27,110,753.31	97.7542%
2008	26,821,763.19	1,083,050.58	4.21%	26,605,185.21	26,044,278.84	97.8917%
2007	25,738,712.61	761,671.61	3.05%	25,537,227.85	25,079,005.23	98.2057%
2006	24,977,041.00			24,767,886.15	24,407,250.28	98.5439%

PERSONAL PROPERTY

Fiscal Year		7/1 to 6/30		Net Revenue	Net Collected	
Year	Committed	Difference	% change	(Committed-Abated)	(Payments-Refunds)	Collected %
2012	1,030,462.25	18,339.19	1.81%			
2011	1,012,123.06	130,260.47	14.77%	1,011,758.80	990,568.10	97.9056%
2010	881,862.59	151,540.95	20.75%	880,634.50	865,481.63	98.2793%
2009	730,321.64	188,840.64	34.87%	728,478.84	711,675.88	97.6934%
2008	541,481.00	78,221.95	16.89%	541,123.95	527,962.80	97.5678%
2007	463,259.05	16,143.84	3.61%	463,205.24	454,555.54	98.1326%
2006	447,115.21			446,904.68	435,078.52	97.3538%

Cumulative		7/1/fy to 6/30/11		Net Revenue	Net Collected	
Year	Committed	Difference	% change	(Committed-Abated)	(Payments-Refunds)	Collected %
2011	1,012,123.06	130,260.47	14.77%	1,011,758.80	990,568.10	97.9056%
2010	881,862.59	151,540.95	20.75%	880,634.50	867,807.23	98.5434%
2009	730,321.64	188,840.64	34.87%	728,478.84	718,837.62	98.6765%
2008	541,481.00	78,221.95	16.89%	535,677.83	528,275.35	98.6181%
2007	463,259.05	16,143.84	3.61%	461,712.23	458,032.26	99.2030%
2006	447,115.21			446,395.40	442,798.66	99.1943%

MOTOR VEHICLE**Fiscal Year** 7/1 to 6/30

Year	Committed	Difference	% change	Net Revenue	Net Collected	Collected %
				(Committed-Abated)	(Payments-Refunds)	
2011	1,896,683.03	80,374.76	4.43%	1,895,148.29	1,667,020.12	87.9625%
2010	1,816,308.27	-51,690.04	-2.77%	1,777,576.45	1,621,658.19	91.2286%
2009	1,867,998.31	-131,132.44	-6.56%	1,824,204.72	1,649,463.93	90.4210%
2008	1,999,130.75	-77,074.79	-3.71%	1,946,420.85	1,723,009.49	88.5219%
2007	2,076,205.54	-81,504.10	-3.78%	2,019,424.64	1,780,097.51	88.1487%
2006	2,157,709.64			2,103,544.99	1,887,837.67	89.7455%

Cumulative 7/1/fy to 6/30/11

Year	Committed	Difference	% change	Net Revenue	Net Collected	Collected %
				(Committed-Abated)	(Payments-Refunds)	
2011	1,896,683.03	-171,257.75	-8.28%	1,895,148.29	1,667,020.12	87.9625%
2010	2,067,940.78	-57,496.06	-2.71%	2,001,468.22	1,926,375.66	96.2481%
2009	2,125,436.84	-137,783.85	-6.09%	2,051,968.12	2,014,294.40	98.1640%
2008	2,263,220.69	-152,044.22	-6.30%	2,172,318.57	2,141,666.75	98.5890%
2007	2,415,264.91	-109,527.94	-4.34%	2,322,264.71	2,288,751.29	98.5569%
2006	2,524,792.85			2,428,839.29	2,396,017.64	98.6487%

BOAT EXCISE**Fiscal Year** 7/1 to 6/30

Year	Committed	Difference	% change	Net Revenue	Net Collected	Collected %
				(Committed-Abated)	(Payments-Refunds)	
2011	72,346.00	-8,695.00	-10.73%	67,264.62	59,159.37	87.9502%
2010	81,041.00	-6,001.00	-6.89%	76,831.26	54,947.92	71.5177%
2009	87,042.00	879.00	1.02%	83,022.68	58,318.51	70.2441%
2008	86,163.00	-1,477.00	-1.69%	80,997.40	61,018.89	75.3344%
2007	87,640.00	-390.00	-0.44%	83,659.61	61,543.69	73.5644%
2006	88,030.00			83,348.75	49,118.26	58.9310%

Cumulative 7/1/fy to 6/30/11

Year	Committed	Difference	% change	Net Revenue	Net Collected	Collected %
				(Committed-Abated)	(Payments-Refunds)	
2011	72,346.00	-8,695.00	-10.73%	67,264.62	59,159.37	87.9502%
2010	81,041.00	-6,001.00	-6.89%	74,304.53	62,078.23	83.5457%
2009	87,042.00	879.00	1.02%	79,867.51	65,200.55	81.6359%
2008	86,163.00	-1,477.00	-1.69%	78,172.44	65,082.44	83.2550%
2007	87,640.00	-390.00	-0.44%	80,111.65	66,445.75	82.9414%
2006	88,030.00			79,268.67	66,364.92	83.7215%

TAX TITLE

Fiscal Year	Tax Taking	Subsequent Tax Taking	Number of Accounts	6/23/2011
2011	0.00			
2011		585,657.50	510	
2010	259,349.47		156	
2010		469,783.61	451	
2009	217,762.50		167	
2009		626,834.52	536	
2008	290,958.20		227	
2008		517,407.80	459	
2007	236,585.55		188	
2007		398,599.36	423	
2006	194,822.05		176	
2006		288,174.03	400	
2005	258,088.24		237	
2005		292,662.74	426	
2004	121,121.73		125	
2004		229,459.28	388	

Includes real estate tax, interest and fees
Also includes betterments, liens and CPA
Does not include Wareham and Onset Fire

TAX TITLE

Taxes, Interest & Fees

<u>Receivable</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
Certificate of Redemption Fees	7,946.75	11,815.82	10,186.73	17,098.81	8,788.03	5,848.82
Legal Fees - Old	5,872.25	5,544.82	0.00	5,412.93	2,279.75	2,447.30
Service Fees - New	0.00	0.00	0.00	104,317.00	75,273.68	40,805.50
NSF Fees	62.62	0.00	25.00	125.63	429.55	25.00
Recording Instrument	532.00	683.00	152.00	532.00	152.00	76.00
Tax Title	563,655.13	587,801.36	406,570.52	982,870.29	480,640.40	356,213.70
Tax Deferrals - Town	29,395.55	12,862.74	0.00	22,609.85	0.00	3,042.46
Treasurer's Fee	5,415.45	3,220.24	1,148.02	1,161.00	426.00	142.00
Sewer Usage	18,725.10	30,149.95	40,294.85	249,410.71	90,400.67	94,769.51
Sewer Usage CI	2,174.61	3,720.65	3,556.72	20,499.30	10,700.17	9,949.08
Sewer Betterment	5,371.57	12,715.48	6,798.65	21,665.47	15,726.89	11,905.16
Sewer Betterment CI	2,260.00	3,057.09	4,268.31	12,852.55	8,530.80	6,521.29
Tax Title CPA	4,693.85	7,803.10	7,306.43	15,851.80	6,550.39	6,925.41
Title V	0.00	0.00	0.00	169.27	0.00	0.00
Title V CI	0.00	0.00	0.00	139.81	0.00	0.00
Tax Title - OFD	18,456.89	35,922.73	33,950.54	52,646.16	25,403.96	23,279.09
Tax Deferrals - OFD	4,363.24	600.38	0.00	0.00	0.00	0.00
Tax Title - WFD	41,800.10	57,669.44	37,117.06	116,830.14	50,182.05	49,437.66
Tax Deferrals - WFD	2,844.57	2,509.09	0.00	4,847.49	0.00	1,209.77
Water Liens - WFD	3,790.95	6,310.60	328.48	6,601.36	1,631.30	2,889.47
Water Betterment - WFD	6,035.57	3,767.08	2,117.55	10,398.39	15,019.81	9,045.52
Water Betterment CI - WFD	<u>5,000.06</u>	<u>4,516.43</u>	<u>1,690.76</u>	<u>10,775.85</u>	<u>13,731.80</u>	<u>8,379.67</u>
	728,396.26	790,670.00	555,511.62	1,656,815.81	805,867.25	632,912.41

Through 1/24/12

LOCAL RECEIPTS

<u>Receipt Type Description</u>	<u>2008</u> Actual	<u>2009</u> Actual	<u>2010</u> Actual	<u>2011</u> Actual	<u>2012</u> Estimated
1 Motor Vehicle Excise	2,300,467	2,131,933	2,070,932	2,039,957	2,020,000
2 Other Excise	32,601	31,364	37,858	84,844	427,544
3 Penalties and Interest on Taxes and Excise	295,256	230,751	466,517	257,530	250,000
4 Payments in Lieu of Taxes	386,512	186,512	0	0	50,000
10 Fees	434,229	556,644	583,598	505,461	500,000
11 Rentals	42,187	81,169	89,441	121,532	125,000
13 Departmental Revenue - Libraries	15,111	10,945	0	0	0
14 Departmental Revenue - Cemeteries	24,336	29,329	26,980	0	0
16 Other Departmental Revenue	326,265	398,756	0	0	0
17 Licenses and Permits	884,043	703,099	920,344	774,340	712,000
18 Special Assessments	27,946	24,263	48,107	0	0
19 Fines and Forfeits	21,636	34,434	35,992	110,610	100,000
20 Investment Income	239,566	141,466	73,582	41,211	40,000
21 Miscellaneous Recurring	526,234	520,287	541,193	443,935	440,000
22 Miscellaneous Non-Recurring	<u>191,444</u>	<u>256,095</u>	<u>1,337,598</u>	<u>757,771</u>	<u>492,670</u>
	5,747,833	5,337,047	6,232,142	5,137,191	5,157,214

Fiscal Year 2011 Grease/Septic Breakdown

July 2010 – Total Grease = 14,500 gallons = \$1450.00
Total Septic = 190,830 gallons = \$15,218.93

August 2010 – Total Grease = 26,000 gallons = \$2600.00
Total Septic = 203,869 gallons = \$17,306.10

September 2010 – Total Grease = 10,500 gallons = \$1,050.00
Total Septage = 141,058 gallons = \$11,976.07

Oct 2010 – Total Grease = 16,100 gallons = \$1,610.00
Total Septage = 142,426 gallons = \$11,225.56

Nov 2010 – Total Grease = 65,500 gallons = \$6,550.00
Total Septage = 173,602 gallons = \$14,389.29

Dec 2010 – Total Grease = 94,100 gallons = \$9,410.00
Total Septage = 140,236 gallons = 12,048.36

Jan 2011 – Total Grease = 121,700 gallons = \$12,170.00
Total septage = 83,583 gallons - \$7,038.00

Feb 2011 – Total Grease = 195,100 gallons = \$19,510.00
Total Septage = 107,177 gallons = \$9,255.30

March 2011 – Total Grease = 297,300 gallons = \$29,730.00
Total Septage = 217,315 gallons = \$16,481.39

April 2011- Total Grease = 233,700 gallons = \$23,370.00
Total Septage = 238,119 gallons = \$17,510.14

May 2011- Total Grease = 233,000 gallons = \$23,300.00
Total Septage = 160,593 gallons= \$10,773.61

June 2011- Total Grease = 118,000 gallons = \$11,800.00
Total Septage = 218,491 gallons = \$15,456.00

Total Grease = 1,425,500 gallons = Total dollar = \$142,550.00 (7/1/2010 to 6/30/2011)
Total Septage = 2,017,299 gallons = Total dollar = \$158,678.75.00 (7/1/2010 to 6/30/2011)

Total = 3,442,799 gallons

Total = \$301,228.75 dollars

FISCAL YEAR 2012 GREASE/SEPTIC BREAKDOWN

July 2011 - Total Grease = 199,050 gallons = \$19,905.00 **TOTAL GALLONS = 408,991 TOTAL AMT \$33,089.13**
Total Septic = 209,941 gallons = \$13,184.13

August 2011 – Total Grease = 284,209 gallons = \$28,420.90 **TOTAL GALLONS = 547,982 TOTAL AMT \$46,324.33**
Total Septic = 263,773 gallons = \$17,903.43

September 2011 – Total Grease = 287,950 gallons = \$28,795.00 **TOTAL GALLONS = 509,965 TOTAL AMT \$45,029.70**
Total Septic = 222,015 gallons = \$16,234.70

October 2011 – Total Grease = 288,400 gallons = \$28,840.00 **TOTAL GALLONS = 580,489 TOTAL AMT \$49,407.62**
Total Septic = 292,089 gallons = \$20,567.62

November 2011 – Total Grease = 256,450 gallons = \$25,645.00 **TOTAL GALLONS = 513,654 TOTAL AMT \$45,411.82**
Total Septic = 257,204 gallons = \$19,796.82

TOTAL GREASE 7-1-11 TO 11-3-11 1,316,059 GALLONS
TOTAL DOLLAR = \$131,605.00

TOTAL SEPTIC 7-1-11 TO 11-1-11 1,245,022 GALLONS
TOTAL DOLLAR = \$87,686.70