

MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: February 20, 2013

I. CALL MEETING TO ORDER

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

II. ROLL CALL

Members Present: Donna Bronk, Chairman
Frank Heath, Vice Chairman
Larry McDonald, Clerk
David Trudell
Bonnie Cottuli
Sam Gray
Tom Worthen
Marilyn Donahue
Dominic Cammarano (Arrived at 6:40 P.M.)

Also Present: Derek Sullivan, Town Administrator

III. CITIZENS PARTICIPATION

No-one came forward for Citizens Participation.

NOTE: The meeting proceeded w/ item V. Business – A. Upper Cape Regional Vocational School.

Present before the FinCom: Mr. Fichtenmayer, Wareham Representative
Mr. Roger Forget, Principal

Mr. Fichtenmayer distributed budget approval process documentation to the FinCom.
(Attached as reference).

Mr. Heath stated the FinCom is trying to understand Upper Cape's budget process and no figures will be discussed right now.

Mr. Heath asked what Upper Cape's School Committee's responsibility is. Mr. Fichtenmayer explained that Upper Cape's Superintendent answers to the committee & the committee poses questions to the Superintendent. He stated the committee consists of nine people. He stated the committee deals w/ reviewing financials & the condition of the school. Mr. Forget stated the committee also oversees the policies & procedures of the school as well as review the curriculum. Mr. Fichtenmayer stated the committee meets once per month. He added that over the course of a month, a committee sub-committee meet more often.

Ms. Bronk asked if Upper Cape's School Committee understands Wareham's situation w/ their own schools.

NOTE: Mr. Cammarano arrived at this time.

Mr. Fichtenmayer stated he understands some of the issues facing Wareham, such as he understands that the schools receive money from the State.

Mr. Forget explained that there are 11 pieces of criteria that need to be met for State aid that vocational schools need to meet under MA General Law. He stated some of the number changes being shown in Upper Cape's budget have been changed by the State. He stated Upper Cape provides the State w/ the number of students from each town.

Mr. Trudell stated Mr. Fichtenmayer represents Wareham on Upper Cape's School Committee. He expressed concern re: if Mr. Fichtenmayer meets w/ Wareham's Town Administrator on financial issues that the Town is facing so that there is an understanding when he reports back to Upper Cape's School Committee. Mr. Fichtenmayer stated he only meets w/ Wareham (officials) when he is called.

Ms. Donahue explained that the Town receives Chapter 70 monies from the State & the ratio of these monies has been decreasing (due to the State). She asked if this is the same for Upper Cape. She questioned if the ratio for aid has changed for Upper Cape. Mr. Forget stated it has changed. He stated the number of students at Upper Cape has increased & there has been a decrease in students in the Wareham schools. He added that there is also an admissions process to get into Upper Cape. He stated the growth factor, property taxes, & incomes are up in Wareham which lowers the aid the Town receives.

Mr. Worthen stated there are 664 students at Upper Cape w/ four grades & five towns involved. He asked why the Town of Marion has only one representative. Mr. Forget stated this was decided in the Charter some time ago.

Mr. Worthen asked how the cost share is split between the towns. Mr. Forget stated assessments are done by the State. He discussed the cost per student. Mr. Worthen asked if Upper Cape pays rent. Mr. Forget stated Upper Cape does not pay rent to the Town of Bourne.

Ms. Donahue asked if Upper Cape has had cuts in staff & services such as the Town of Wareham has had in their school system. Mr. Forget stated there have been no cuts.

Ms. Cottuli clarified that Upper Cape's budget is not built by the State. Mr. Forget stated the foundation is set by the State. Ms. Cottuli explained that how Upper Cape is building its budget & dividing it up by the towns is what Wareham is having a problem with because Wareham cannot afford it. She stated Wareham's School Dept. is cutting staff to keep to a balanced budget. She wants to know what Upper Cape is doing. Mr. Heath

feels this is something to discuss w/ Upper Cape's superintendent at a later date when all the figures are available.

Mr. Heath asked Mr. Fichtenmayer if the Town has been remiss in asking him in to discuss Upper Cape matters. Mr. Fichtenmayer stated Mr. Heath has been the first one to invite him. He will make himself more available.

Mr. Worthen asked what the success has been in supplying I-Pads for student use at Upper Cape. Mr. Forget stated the early success is encouraging. He stated recommendations have been made to expand the I-Pad program for grades 9-11. He stated the school needs to be up-to-date with technology. He stated the school provided the I-Pads. He added that technology proposals are brought forward to Upper Cape's School Committee by the superintendent.

Mr. Gray asked if Upper Cape's School Committee is involved w/ the school's operations. Mr. Fichtenmayer stated he gets a call from the superintendent w/ anything out of the ordinary. He added that the committee also oversees the superintendent's replacement.

Mr. Cammarano asked re: MCAS scores at Upper Cape. Mr. Forget stated that almost 90% of the students are proficient in English & math & all students have passed the MCAS. Mr. Cammarano asked if there are career services at the school. Mr. Forget stated the school is required by Federal & State funding to provide career services & track graduates.

Brief discussion ensued re: the percentage of students on free or reduced lunch at Upper Cape. Mr. Forget stated he will get this information for the FinCom. Mr. Heath stated the FinCom would also like information re: transportation costs and functions at Upper Cape.

Mr. Sullivan asked Mr. Forget when Upper Cape's budget dates are. He stated there is a need to have everything in order before Town Meeting. Mr. Forget stated the school's budget should be reviewed on March 14th & the committee should be voting on the budget on that date as well. Mr. Sullivan asked if the school is budgeting over foundation budget. Mr. Forget stated they are budgeting over foundation. Mr. Sullivan asked how he can interact better w/ Upper Cape officials. Mr. Forget stated Mr. Sullivan is always invited at the school.

Mr. Cammarano asked if all five towns have met w/ Upper Cape's School Committee at the same time. Mr. Forget stated this has been done in the past, but it proved to be not as productive as hoped. Mr. Cammarano asked if this would be beneficial. Mr. Forget stated he is not sure, but the Town Administrator & the school's superintendent would most likely have a better outcome.

Present before the FinCom: Geoff Swett, Wareham School Committee Chair

Mr. Swett asked if Upper Cape has more applicants than they can accommodate. Mr. Forget answered yes. Mr. Swett stated if this was a Charter school, a lottery could be held. Mr. Forget stated a lottery is not allowed at vocational schools under MA General Law. He noted that the admissions process for the school is done blindly.

NOTE: The meeting proceeded w/ item V. Business – C. BOH Budget Requests.

Present before the FinCom: Bob Brady, BOH member
Frank DeFelice, BOH member

Mr. Brady submitted documentation to the FinCom re: proposed regulations on rental housing & rental housing inspections. (Attached as reference).

Mr. Brady stated the proposed rental housing regulations are an attempt to register all rental properties in the Town. Ms. Bronk stated the City of Boston does this & it works well.

Mr. Brady discussed how rental units would be assessed. He discussed the objectives of the regulation.

Mr. Brady discussed current staffing needs in the BOH Dept. He noted that one inspector is leaving for another job. He stated there is a part-time inspector & the department could use another person to oversee this proposed regulation.

Mr. DeFelice stated this is a program that can be implemented in the near future or later on. He stated this program could get off the ground right away. He has seen this program in other communities & it works well.

Mr. Sullivan explained that for this program a revolving fund will be established. He stated there is a proposed article for the Town Meeting Warrant that will establish a revolving fund for this purpose.

Mr. Trudell asked if this program would be self-sufficient & what mechanisms will there be to make sure the Town accounts for all properties that rent. Mr. Brady discussed several ways to identify rental units.

Mr. Cammarano asked if this program will be profitable. Mr. DeFelice stated he sees this program going way past self-sufficiency. Mr. Brady stated the income from this program will half offset additional costs of the program. Mr. DeFelice stated this intent is to not go out and make money, but the main issue is safety.

Ms. Donahue feels this program needs to be sold at Town Meeting. She feels that saying “make money” or “make a profit” needs to be worded wisely. She stated there are financial concerns & political concerns so there is a need to outline these factors clearly.

Mr. McDonald feels there is a need to see a financial breakdown of this program for Town Meeting. Discussion ensued.

Mr. Heath noted that it is not the FinCom's job to "sell" anything.

NOTE: The meeting proceeded w/ item V. Business – D. Inspectional Services.

Present before the FinCom: David Moore, Building Inspector

Mr. Heath spoke re: the Building Dept.'s ISO Report. He explained there is a process every five years that inspects properties the Building Department has dealt with & then issues a rating. He stated this rating affects everyone in Town. He stated the Town will be rated again in four years & the Town has a very poor rating right now.

Mr. Moore expressed the importance of whoever is hired for a permanent inspector, this ISO Report should be the first thing on this person's desk.

Mr. Trudell stated because of past practices of the past Town Administrator & the past Building Commissioner & the fact that the BOS did nothing, the result is all of the Town is paying for the issues on the ISO Report for the next four years.

Ms. Donahue asked what areas need improvement. Mr. Moore discussed needs briefly, for example, more secretarial support & a State qualified inspector. He noted the Town received a rating of eight out of ten which is not good. He stated this equates to a 17% increase in residents insurance rates.

Ms. Bronk stated she has been a FinCom member for several years & she has never seen this document. She is grateful Mr. Moore has brought this matter to everyone's attention. She stated there is a need to make sure the ISO Report is followed through with and kept abreast of.

Mr. Moore stated this rating also affects flood insurance, but the Town was able to turn this around before it was too late.

IV. TOWN ADMINSTRATOR'S REPORT

Mr. Sullivan distributed the December FY2013 Monthly Expenditure & Revenue Report – Executive Summary to the FinCom. (Attached as reference).

Mr. Sullivan discussed some concerns, such as police salary & expenses, Veterans Services, & FICA.

Discussion ensued re: several police budget questions. Mr. Heath stated the FinCom will have the Chief of Police come back before them to go over these questions.

Discussion ensued re: shifts at the Police Dept. & if there are mandatory shifts.

Discussion ensued re: addressing problems of overtime at the Police Dept. vs. money available & running out of money. Mr. Sullivan stated that Chief Stanly has been making changes to minimizing overtime. He stated the issue is safety vs. money saving. He stated everything possible is being done to cut back on overtime. Discussion continued. Mr. Heath noted that he now understands the trending & in the meantime, attempts can be made to cut overtime expenses.

Brief discussion ensued re: having three elections this year & the financial ramifications of these three elections.

Ms. Cottuli asked what the recent blizzard/snowstorm cost the Town. Mr. Sullivan stated that data is still being gathered relative to costs, but it is being estimated that it will be \$200,000 +. He stated as of February 15th, the Snow & Ice budget was over budget by \$106,000. He is hoping for some State reimbursement, but this will not be received in this fiscal year. He noted that a deficit in the Snow & Ice budget is a legal deficit.

Mr. Sullivan discussed issues w/ Veterans Services & FICA.

Ms. Bronk discussed the dire issue re: the ambulance situation. Mr. Sullivan stated he understands the situation & he is looking at this problem. He stated any option that is taken re: an ambulance is a six-month process.

Mr. Trudell asked if bonding is a viable process re: an ambulance. Mr. Sullivan discussed looking at different options.

Mr. Sullivan discussed a brief memo from Upper Cape re: Chapter 74 Vocational Technical funding & Wareham public schools. (Attached as reference).

Ms. Bronk stated she understands Selectman Holmes, BOS Chair would like to get together w/ the BOS & the FinCom on Saturday, March 2nd to meet w/ the proponents of articles submitted by committees, boards, & commissions.

V. BUSINESS

A. Upper Cape Regional Vocational School. (DONE)

B. FY2014 Capital Budget Discussion.

Mr. Heath stated there are no capital items being proposed, except for \$60,000 for a new gas depot at the Municipal Maintenance Dept. for gas pumps.

Mr. Sullivan stated that an article has been proposed for the Town Meeting Warrant for schoolbooks & technology.

NOTE: Mr. Sullivan departed at this time.

Mr. Heath discussed why the gas depot pumps failed at the Municipal Maintenance Dept.

C. WPCF Update.

Mr. Heath explained that the generators ultimately failed during the blizzard at the WPCF.

Mr. Heath noted that information on articles submitted thus far by departments, committees, & commissions are included in the FinCom packets this evening.

D. BOH Budget Requests. (DONE)

E. Inspectional Services. (DONE)

F. School Department Budget.

Present before the FinCom: Geoff Swett, Wareham School Committee Chair

Mr. Swett gave a brief update on discussions held re: transportation. He stated the School Committee will be meeting on February 27, 2013.

VI. NEW BUSINESS (Unanticipated items w/in 48 hours)

There was no new business.

VII. LIAISON REPORTS

There were no liaison reports.

**VIII. APPROVAL OF MEETING MINUTES: FEBRUARY 6, 2013
EXECUTE SESSION**

These minutes were not available at the meeting for approval.

IX. NEXT MEETING DATE & TIME

Discussion ensued re: when to meet next. Discussion ensued re: concerns re: the proposed joint meeting between the BOS & the FinCom proposed for March 2nd.

Present before the FinCom: Selectman Alan Slavin, BOS Liaison

Selectman Slavin discussed what the BOS is trying to accomplish w/ this proposed meeting. He stated other dates are also being considered to discuss the budget, other articles to be submitted, etc.

X. ADJOURNMENT

MOTION: Mr. Trudell moved to adjourn the meeting at 8:55 P.M. Ms. Cottuli seconded.

VOTE: Unanimous (9-0-0)

Respectfully submitted,

Kelly Barrasso
Kelly Barrasso, Transcriptionist

Date signed: 3/13/13

Attest: Larry McDonald (KB)
Larry McDonald, Clerk
WAREHAM FINANCE COMMITTEE

Date copy sent to Town Clerk: 3/14/13

BUDGET APPROVAL PROCESS

- Superintendent reviews requests with school administration
- Budget Sub-Committee reviews requests with Superintendent and provides direction
- Superintendent presents preliminary budget
- Full School Committee provides input
- Superintendent and Sub-Committee reconvene to develop formal budget presentation
- Public hearing is held
- School Committee adopts budget by a 2/3 vote
- Treasurer provides adopted budget with estimated assessments to the towns
- Superintendent is then available to present proposed budget to towns
- Budget then requires the approval of 2/3 of the local appropriating authorities
- Clerk of each town certifies in writing the results of the vote by the town



NOTE: The amount of the budget and assessments is within the scope of authority of the regional school district committee. Once adopted by 2/3 vote of regional school district committee, the municipalities can vote only to approve or disapprove the adopted budget.



TOWN OF WAREHAM
BOARD OF HEALTH REGULATION
RENTAL PROPERTIES
"DRAFT "

1. Purpose
2. Definitions.
3. Responsibility of Notification.
4. Certificate of Registration.
5. Posting of Certificate of Registration.
6. Keeping of Register.
7. Provision of names, addresses and telephone numbers of owners or agent.
8. Fee for Registration.
9. Smoke Detectors and Carbon Monoxide Alarms.
10. Storage and Removal of Rubbish, Garbage, and other Refuse.
11. Inspections.
12. Written Notice of Violation; Time Limit for Correction.
13. Violations and Penalties.

14. **AUTHORITY:** This regulation is promulgated under the Authority vested in Massachusetts M.G.L. 111, Section 31, and in accordance with the State Sanitary Code, Chapter II.

RENTAL PROPERTIES

1. Purpose

The purpose of this chapter is to protect the safety, health and environment of both the occupant(s) of rental housing units and the general public and to maintain the quality of life in residential neighborhoods. It will assist the Board of Health in the enforcement of state and local health and safety regulations and provide a baseline for compliance with Chapter II of the State Sanitary Code.

2. Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

BOARD OF HEALTH- The Board of Health of the Town of Wareham.

DWELLING- Any building or area in a building used or intended for use for human habitation, including, but not limited to, apartments, condominiums, cottages, guesthouses and rooming houses.

STATE SANITARY CODE (CHAPTER II)- Minimum Standards of Fitness for Human Habitation. (CMR III. Section 31.)

OCCUPANT- Anyone residing overnight in a dwelling.

OWNER- Any person who alone or severally with others has legal title to any dwelling, dwelling unit, rooming unit or parcel of land, vacant or otherwise; mortgagee in possession; or agent, trustee or other person appointed by the courts.

PERSON- Any individual, partnership, corporation firm, association, or group including a governmental unit other than the Town of Wareham or any of its agencies.

3. Responsibility of Notification.

No person shall allow occupancy of any dwelling without first notifying the occupant(s) at the time of such occupancy of this chapter.

4. Certificate of Registration.

- a. No person shall rent or lease, or offer to rent or lease, any dwelling or any portion of a dwelling to be used for human habitation without first registering with the Board of Health.
- b. The Board of Health shall, pursuant to the above subsection, issue a Certificate of Registration which shall be renewed each year. The Certificate of Registration is not transferable. A change in ownership requires a new registration.

5. Posting of Certificate of Registration.

No person shall rent or lease, or offer to rent or lease, any dwelling or any portion of a dwelling to be used for human habitation without a certificate of registration provided by the Board of Health.

6. Keeping of Register.

The owner(s) shall be responsible for keeping a register containing all names of current occupants in the dwelling. The register shall be made available to the Board of Health, a health inspector, a police officer, or the Town's building inspector.

7. Provision of names, addresses and telephone numbers of owners or agent.

An owner of a dwelling which is rented for residential use shall provide the Board of Health with his/her current residential address and telephone number. If the owner is a corporation, the name, address, and telephone number of the president and legal representative of the corporation shall be provided. If the owner is a realty trust or partnership, the name, address, and telephone number of the managing trustee or partner shall be provided. In the event that the owner does not reside within the Commonwealth of Massachusetts, the owner shall designate a resident agent to represent him within the commonwealth and shall provide the Board of Health with written notification of the name, address and telephone number of the resident agent so designated.

8. Fee for Registration.

There shall be a fee of \$100.00 to procure a certificate of registration. The fee for any additional units owned by the same owner at the same address shall be \$25.00 per unit.

9. Smoke Detectors and Carbon Monoxide Alarms.

Every owner shall test or have tested and perform maintenance on every smoke detector and carbon monoxide alarm upon renewal of any lease term for any dwelling unit or on an annual basis, whichever is more frequent. Any detector or alarm found to be defective shall be repaired or replaced forthwith. The occupant(s)

must report faulty or inoperative smoke detector unit(s) to, first, the owner of the dwelling and, second, if necessary, the local Fire Department.

10. Storage and Removal of Rubbish, Garbage, and other Refuse.

- a. Owner's responsibilities. The owner of any dwelling shall be responsible for providing receptacles with tight-fitting lids to be utilized for the proper storage of rubbish, garbage, and other refuse. Said receptacles shall be located in such a manner that no objectionable odor enters any dwelling and so as to provide maximum screening from the street. The owner of any dwelling that contains three or more units and the owner of any dwelling which contains one or two units which is rented or leased for a period of six months or less, shall be responsible for the final collection and disposal of rubbish, garbage, and other refuse at a permitted transfer station or disposal facility.
- b. Occupant's responsibilities. The occupants of any dwelling shall be responsible for the proper storage of rubbish, garbage, and other refuse within receptacles with tight-fitting covers. Said occupant(s) shall also ensure that all tight-fitting covers are kept so that all rubbish, garbage, and other refuse which is stored outside the dwelling unit is properly covered. Said occupant shall be responsible for the proper use and cleaning of the receptacles and keeping the premises free of rubbish, garbage, and other refuse.

11. Inspections.

Dwelling units covered by this section shall be scheduled for a State Sanitary Code Inspection upon application for registration. The rental unit must be equipped with operable carbon monoxide and smoke detectors properly installed and in good working condition.

12. Written Notice of Violation; Time Limits for Correction.

- a. Written notice of any violations of this regulation shall be given by the Board of Health or its agent specifying the nature of the violation to the occupant and owner and the time within which compliance must be achieved. The requirements of this subsection shall be satisfied by mailing, through the United States Postal Service, or by delivering in hand as memorialized by an affidavit of any Town employee or officer authorized to serve any form of process notice to the owner or legal representative named on the registration.
- b. Violations of an unoccupied dwelling shall be corrected prior to occupancy. State Sanitary Code violations found in an occupied dwelling shall be corrected within the time specified as determined by the Board

of Health if the rental unit is vacant at the time of inspection the unit shall be deemed unfit for human habitation.

13. Violations and penalties.

- a. Any person who violates any requirements of this chapter shall be subject to a fine not to exceed \$300.00. Each day of continued violation may be deemed to be a separate offense.
- b. This chapter may be enforced under the provisions of MGL c. 40 S 21D. the fine for any violation under the provisions of MGL c. 40, S 21D shall be \$100.00. Each day of continued violation may be deemed to be a separate offense.

Wareham Housing Statistics

City/Town	Population	Pre Rental Housing Chapter II Program	# of Inspectors	# of Inspectors	Fees/Fines	Registration Valid For	Certificate Issued	Rental Categories	Comments
Barnstable (Hyannis etc.)	48,000	Yes	2,500 per year	2 full time	\$90 (\$25 for each add. In same complex)/ Fines for non-registration can be \$300 per day	Registration valid for one year.	Rental/Lease Registration	All, including seasonal	Scheduling can be difficult but has significantly reduced number of complaints. Town promulgated Regulation not B.O.H.
Bridgewater	22,000	No	N/A	N/A	N/A	N/A	N/A	N/A	Very limited staff. Currently only one agent/inspector on staff.
Brockton	90,000	Yes	3/4 per day	4/5	\$33 (fine varies)	2 years	"certificate of fitness" (simple letter)	All	Appears to be working well and reducing number of Chapter II Sanitary inspections
Danvers	26,000	No	N/A	N/A	N/A	N/A	N/A	N/A	Limited resources
Dedham	24,000								
Fall River	95,000	No	N/A	N/A	N/A	N/A	N/A	N/A	Program had been proposed but former mayor and council did not approve. (Enough fees and taxes) Can be political
Foxboro									
Lawrence	92,000	Yes	5,000 - 6,000 per year	5 full time - also do complaints	\$50 (fine varies)	No timeframe - each time unit rented	"certificate of occupancy"	All	Also work with bank owned properties - \$100 fee per rental
Marlboro	40,000	No	N/A	N/A	N/A	N/A	N/A	N/A	Would like to have program but no resources
Raynham	11,000	No	N/A	N/A	N/A	N/A	N/A	N/A	Pretty much not a rental community (Allen Perry Agent)
Stoughton	27,500	No	N/A	N/A	N/A	N/A	N/A	N/A	Would like to have program but having difficulty just keeping up with complaints. (Sandy Gabriel Agent)
Taunton	60,000	Only for subsidized housing	N/A	(2)	\$50	No time frame	No	Subsidized Housings (Taunton Housing)	Would like to have program for all new rental properties but cannot afford staff to implement
Yarmouth	23,000	Yes	2-3 per day	1	\$50 / Fine of up to \$300 for failure to register	1 year or December 31st, whichever comes first	Certificate of Registration	All rentals	A change in ownership requires a new registration to be filed
Swansea	16,000	no							1 person Board of Health. No/even able to keep up with complaints



February 20, 2013

ESTIMATED RENTAL HOUSING UNITS

Apartments,

*Woods of Wareham - 100 units

*Brandy Hill - 132 units

*Union Pond – 144 units

815 Main Street- 49 units

* Cranberry Manor – 24 units

* Depot Crossing – 32 units

Total units 481 x 25.00 per unit = \$12,000

Condominiums, Cottages, Guest Houses, Rooming houses, Private Home Rentals



TOWN OF WAREHAM

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Wareham, MA 02571

Derek D. Sullivan
Town Administrator
(508) 291-3100 x 3110
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Memo

To: Stephen M. Holmes, Chairman, Wareham Board of Selectmen
From: Derek Sullivan, Town Administrator
CC: Donna Bronk, Wareham Finance Committee Chairman
Date: 2/20/2013
Re: December FY13 Monthly Expenditure and Revenue Reports – Executive Summary

Attached is the December FY13 Expenditure Report. This memo will follow the same outline as previous reports and provide background to potential outliers. To simplify the report I have not listed the items explained in the previous report.

Expenditure Budget:

1. Police Salary and Expenses, Page 3: In the November report police salary was 11.8% over expected YTD expended. December the police salary is only 3.1% over which means it is trending in the right direction. However, two retirements are of concern for the amount that was paid out (\$60,000) and the need to fill the lost man hours with overtime.
2. Veteran Services, Page 5: In reviewing the monthly payouts these have been increasing for the last two months. The increases are changing the trend lines into a negative direction and what had been projected as a small surplus has changed to a deficit. This is not an item that the Town has control over and as such we do not have a mechanism to stop the expenditures out of this line.
3. FICA, Page 7: This line is not trending in the negative but in June the Teachers are paid for June through August and this is a onetime cost of approximately \$50,000. Currently this line is projected to end \$16,000 in the negative with the onetime payout.

TOWN OF WAREHAM, MASSACHUSETTS
FISCAL YEAR 2013
GENERAL FUND
EXPENDITURE BUDGET TO ACTUAL REPORT
July 1, 2012 - December 31, 2012
UNAUDITED UNADJUSTED

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
1 - GENERAL GOVERNMENT									
Town Meeting									
Expenses.....	-	11,540	2,173	13,713	3,880	-	9,833	28.3%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	11,540	2,173	13,713	3,880	-	9,833	28%	50.0%
Selectmen									
Expenses.....	-	9,987	-	9,987	5,602	-	4,385	56.1%	50.0%
Personal Services.....	-	73,654	-	73,654	34,416	-	39,238	46.7%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	83,641	-	83,641	40,018	-	43,623	48%	50.0%
Town Administrator									
Expenses.....	-	9,112	-	9,112	4,502	-	4,610	49.4%	50.0%
Personal Services.....	-	242,137	-	242,137	86,334	-	155,803	35.7%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	251,249	-	251,249	90,836	-	160,413	36%	50.0%
Finance Committee									
Expenses.....	-	4,000	-	4,000	988	-	3,012	24.7%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	4,000	-	4,000	988	-	3,012	25%	50.0%
Town Accountant									
Expenses.....	-	4,964	25,000	29,964	13,987	-	15,977	46.7%	50.0%
Personal Services.....	-	168,110	(25,000)	143,110	73,207	-	69,903	51.2%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	173,074	-	173,074	87,194	-	85,880	50%	50.0%
Audit									
Expenses.....	-	65,000	-	65,000	45,000	-	20,000	69.2%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	65,000	-	65,000	45,000	-	20,000	69%	50.0%
Assessor									
Expenses.....	-	15,725	-	15,725	8,611	-	7,114	54.8%	50.0%
Personal Services.....	-	277,041	-	277,041	113,657	-	163,384	41.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	292,766	-	292,766	122,268	-	170,498	42%	50.0%
Revaluation									
Expenses.....	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	-	-	-	-	-	-	0%	0.0%
Treasurer/Collector									
Expenses.....	-	95,000	-	95,000	33,112	-	61,888	34.9%	50.0%
Personal Services.....	-	283,353	-	283,353	133,232	-	150,121	47.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	378,353	-	378,353	166,344	-	212,009	44%	50.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
General Services									
Expenses.....	-	61,845	-	61,845	32,312	-	29,533	52.2%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	61,845	-	61,845	32,312	-	29,533	52%	50.0%
Legal Services									
Expenses.....	-	200,000	20,000	220,000	80,743	-	139,257	36.7%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	200,000	-	220,000	80,743	-	139,257	37%	50.0%
Personnel Services									
Expenses.....	-	4,200	360	4,560	981	-	3,579	21.5%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	4,200	-	4,560	981	-	3,579	22%	50.0%
Personnel Board									
Expenses.....	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	-	-	-	-	-	-	0%	0.0%
MIS/Data Processing									
Expenses.....	-	262,926	-	262,926	139,085	-	123,842	52.9%	50.0%
Personal Services.....	-	70,455	22,390	92,845	35,589	-	57,256	38.3%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	333,381	22,390	355,771	174,674	-	181,098	49%	50.0%
MIS/Communications									
Expenses.....	-	-	-	62,934	29,535	-	33,399	46.9%	50.0%
Personal Services.....	-	62,934	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	62,934	-	62,934	29,535	-	33,399	47%	50.0%
Town Clerk									
Expenses.....	-	12,983	-	12,983	2,774	-	10,209	21.4%	50.0%
Personal Services.....	-	137,997	-	137,997	65,459	-	72,538	47.4%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	150,980	-	150,980	68,233	-	82,747	45%	50.0%
Elections & Registrations									
Expenses.....	-	8,494	-	8,494	7,956	-	538	93.7%	50.0%
Personal Services.....	-	35,887	-	35,887	32,064	-	3,823	89.3%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	44,381	-	44,381	40,020	-	4,361	90%	50.0%
Conservation Commission									
Expenses.....	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	-	-	-	-	-	-	0%	0.0%
Town Planner									
Expenses.....	-	9,220	-	9,220	1,492	-	7,728	16.2%	50.0%
Personal Services.....	-	144,227	-	144,227	72,122	-	72,105	50.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	153,447	-	153,447	73,614	-	79,833	48%	50.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
3 - EDUCATION									
School Department									
Net School Spending	-	21,496,335	-	21,496,335	7,993,945	-	13,502,390	37.2%	50.0%
Non Net School Spending	-	4,986,111	134,635	5,120,746	1,378,009	-	3,742,737	26.9%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	26,482,446	134,635	26,617,081	9,371,954	-	17,245,127	35%	50.0%
Upper Cape Regional									
Expenses.....	-	2,375,173	220,346	2,595,519	1,946,839	-	648,880	75.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	2,375,173	220,346	2,595,519	1,946,839	-	648,880	75%	50.0%
TOTAL EDUCATION.....	-	28,857,619	354,981	29,212,600	11,318,593	-	17,894,007	39%	50.0%
4 - PUBLIC WORKS									
Municipal Maintenances/Town Buildings									
Expenses.....	-	371,453	-	371,453	230,937	-	140,516	62.2%	50.0%
Personal Services.....	-	899,228	-	899,228	462,931	-	436,297	51.5%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	1,270,681	-	1,270,681	693,868	-	576,813	55%	50.0%
Snow & Ice									
Expenses.....	-	130,500	-	130,500	4,980	-	125,520	3.8%	50.0%
Personal Services.....	-	60,500	-	60,500	7,377	-	53,123	12.2%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	191,000	-	191,000	12,356	-	178,644	6%	50.0%
Street Lights									
Expenses.....	-	100,000	-	100,000	42,422	-	57,578	42.4%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	100,000	-	100,000	42,422	-	57,578	42%	50.0%
Recycling									
Expenses.....	-	5,000	3,000	8,000	4,622	-	3,378	57.8%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	5,000	3,000	8,000	4,622	-	3,378	58%	50.0%
Cemetery									
Expenses.....	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	-	-	-	-	-	-	0%	0.0%
TOTAL PUBLIC WORKS.....	-	1,566,681	3,000	1,569,681	753,268	-	816,413	48%	50.0%
5 - HEALTH AND HUMAN SERVICES									
Board of Health									
Expenses.....	-	20,623	-	20,623	9,759	-	10,864	47.3%	50.0%
Personal Services.....	-	162,142	-	162,142	78,448	-	83,694	48.4%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	182,765	-	182,765	88,207	-	94,558	48%	50.0%
Council on Aging/Social Services									
Expenses.....	-	14,066	-	14,066	6,987	-	7,079	49.7%	50.0%
Personal Services.....	-	45,000	22,300	67,300	34,760	-	32,540	51.6%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	59,066	22,300	81,366	41,747	-	39,619	51%	50.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
Veterans Services									
Expenses.....	-	275,000	-	275,000	168,317	-	106,683	61.2%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	275,000	-	275,000	168,317	-	106,683	61%	50.0%
Disabilities - ADA									
Expenses.....	-	800	-	800	409	-	391	51.1%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	800	-	800	409	-	391	51%	50.0%
TOTAL HEALTH AND HUMAN SERV	-	517,631	22,300	539,931	298,679	-	241,252	55%	50.0%

6 - CULTURE AND RECREATION

Library									
Expenses.....	-	107,897	-	107,897	69,198	-	38,699	64.1%	50.0%
Personal Services.....	-	294,938	-	294,938	155,958	-	138,980	52.9%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	402,835	-	402,835	225,156	-	177,679	56%	50.0%
Beaches/Lifeguards									
Expenses.....	-	-	-	-	-	-	-	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	-	-	-	-	-	-	0%	50.0%
Historical District Commission									
Expenses.....	-	200	-	200	65	-	135	32.5%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	200	-	200	65	-	135	33%	50.0%
Historical Committee									
Expenses.....	-	200	-	200	-	-	200	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	50.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	200	-	200	-	-	200	0%	50.0%
TOTAL CULTURE AND RECREATION	-	403,235	-	403,235	225,221	-	178,014	56%	50.0%

7 - DEBT SERVICE

Debt - Principal.....	-	471,100	-	471,100	140,089	-	331,011	29.7%	50.0%
Debt - Interest Long.....	-	104,600	-	104,600	37,779	-	66,821	36.1%	50.0%
Debt - Interest Short.....	-	50,000	-	50,000	3,711	-	46,289	7.4%	50.0%
Debt - Middle School Dept.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL DEBT SERVICE.....	-	625,700	-	625,700	181,578	-	444,122	29%	50.0%

8 - INTERGOVERNMENTAL

Regional Landfill									
Expenses.....	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	-	-	-	-	-	-	0.0%	0.0%
SRPEDD Assessment									
Expenses.....	-	3,855	-	3,855	3,525	-	330	91.4%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	3,855	-	3,855	3,525	-	330	91%	50.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
Retired Teachers Health Insurance									
Expenses.....	-	1,249,619	-	1,249,619	624,810	-	624,809	50.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	1,249,619	-	1,249,619	624,810	-	624,809	50%	50.0%
Mosquito Control Project									
Expenses.....	-	82,100	-	82,100	41,051	-	41,049	50.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	82,100	-	82,100	41,051	-	41,049	50%	50.0%
Air Pollution District									
Expenses.....	-	7,160	-	7,160	3,580	-	3,580	50.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	7,160	-	7,160	3,580	-	3,580	50%	50.0%
RMV Non Renewal									
Expenses.....	-	42,660	-	42,660	-	-	42,660	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	42,660	-	42,660	-	-	42,660	0%	50.0%
Regional Transit									
Expenses.....	-	167,138	-	167,138	83,570	-	83,568	50.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	167,138	-	167,138	83,570	-	83,568	50%	50.0%
Special Education									
Expenses.....	-	3,216	-	3,216	-	-	3,216	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	3,216	-	3,216	-	-	3,216	0%	50.0%
School Choice Sending Tuition									
Expenses.....	-	225,221	-	225,221	112,034	-	113,187	49.7%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	225,221	-	225,221	112,034	-	113,187	50%	50.0%
Charter School Sending Tuition									
Expenses.....	-	197,103	-	197,103	68,538	-	128,565	34.8%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	197,103	-	197,103	68,538	-	128,565	35%	50.0%
County Tax									
Expenses.....	-	69,525	(19,864)	49,661	34,763	-	14,898	70.0%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	69,525	(19,864)	49,661	34,763	-	14,898	70%	50.0%
TOTAL INTERGOVERNMENTAL*.....	-	2,047,597	(19,864)	2,023,878	968,346	-	1,055,532	48%	50.0%
9 - UNCLASSIFIED									
Retirement									
Expenses.....	-	2,734,648	-	2,734,648	2,745,785	-	(11,137)	100.4%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	2,734,648	-	2,734,648	2,745,785	-	(11,137)	100%	50.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
Town Insurance - Workers Comp									
Expenses.....	-	285,000	61,000	346,000	322,748	-	23,252	93.3%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	285,000	61,000	346,000	322,748	-	23,252	93%	50.0%
Unemployment									
Expenses.....	-	285,000	-	285,000	158,080	-	126,920	55.5%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	285,000	-	285,000	158,080	-	126,920	55%	50.0%
Medical Insurance									
Expenses.....	-	5,702,865	-	5,702,865	2,376,194	-	3,326,671	41.7%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	5,702,865	-	5,702,865	2,376,194	-	3,326,671	42%	50.0%
Life Insurance									
Expenses.....	-	41,000	-	41,000	16,714	-	24,286	40.8%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	41,000	-	41,000	16,714	-	24,286	41%	50.0%
FICA - Medicare									
Expenses.....	-	406,000	-	406,000	158,735	-	247,265	39.1%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	406,000	-	406,000	158,735	-	247,265	39%	50.0%
Town Insurance - General									
Expenses.....	-	350,000	(31,000)	319,000	293,902	-	25,098	92.1%	50.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	350,000	(31,000)	319,000	293,902	-	25,098	92%	50.0%
Court Judgements									
Expenses.....	-	-	-	-	28,075	-	-	-	50.0%
TOTAL.....	-	-	-	-	28,075	-	-	-	50.0%
TOTAL UNCLASSIFIED.....	-	9,804,513	30,000	9,834,513	6,100,233	-	3,762,355	62%	50.0%
10 - TRANSFERS, OUT STABILIZAT	-	150,000	-	150,000	-	-	-	0.0%	0.0%
11 - RESERVE FUND.....	-	320,346	(235,346)	85,000	-	-	-	0.0%	0.0%
12 - OTHER AMOUNTS TO RAISE*...	-	454,821	-	454,821	-	-	-	0.0%	0.0%
TOTAL GENERAL FUND.....	-	52,344,516	192,134	52,536,650	23,797,755	-	28,094,154	45%	50.0%

*Liuna, Overlay Reserve, Collective Bargaining

A TRUE COPY
ATTEST

May Ann Sichi
TOWN CLERK

MAR 14 2013