

MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: August 14, 2013

I. CALL MEETING TO ORDER

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

II. ROLL CALL

Members Present: Larry McDonald, Chairman
Marilyn Donahue, Vice Chairman
Bonnie Cottuli, Clerk
David Trudell
Dominic Cammarano (Arrived at 7:08 P.M.)
Tom Worthen (Arrived at 6:40 P.M.)
David Heard
Marilyn Jordan
Joan Fontes

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. FinCom Bills.

The procedure for handling FinCom bills was discussed briefly. The FinCom members concurred to elect a FinCom delegate to sign all bills.

MOTION: Ms. Donahue moved to nominate Mr. McDonald as the FinCom's delegate to sign all FinCom bills. Mr. Heard seconded.

VOTE: Unanimous (7-0-0)

NOTE: Mr. Worthen arrived at this time.

IV. TOWN ADMINISTRATOR'S REPORT

A. July Expenditures.

Mr. Sullivan distributed documentation/report on the general fund expenditure budget to actual report. (Attached as reference). He noted the report does not show EMS or the WPCF because they are separate. He proceeded to discuss the contents of the document.

Mr. McDonald stated the FinCom would appreciate having this information given to them prior to a meeting so more in-depth discussion can be had.

Ms. Jordan asked if these are reconciled figures. Mr. Sullivan stated the figures in the report are not reconciled figures, they are just figures that have gone into the system. He stated monthly reconciliations are done by departments & reconciliations don't go to the FinCom. He added that there is nothing in the report that exceeds his expectations.

Ms. Donahue explained that these types of reports help the FinCom see how accurate budgeting was. She stated these reports should be utilized as a tool.

Mr. Worthen questioned if last year's figures can be included in the report(s) to show variances.

Mr. Sullivan proceeded to discuss each page of figures & any items over the *expected* percentage expended year-to-date vs. the percentage expended year-to-date, for example, postage, MIS/communications, Harbormaster personal services, Upper Cape, Municipal Maintenance personal services, debt principle & interest long, & retirement/LIUNA.

Mr. Sullivan discussed why he feels the line item for retirement/LIUNA will increase in the coming years.

Mr. Trudell noted the pensions being paid to Plymouth County & the current plan the Town has w/ them. He discussed the "Get Well Plan" & not knowing the real rate of return. He feels the Town is sliding behind w/ Plymouth County's return system. He stated there is a need to get down to the real numbers.

NOTE: Mr. Cammarano arrived at this time.

Mr. McDonald asked if these reports will be given at the same time every month. Mr. Sullivan explained that a consultant has been hired to help w/ various financial items. He stated these reports help show where the Town is going & is helpful.

Ms. Cottuli doesn't feel prior year detail on this report is needed. She feels these reports should be kept simple. She hopes the report figures are kept up to date so the FinCom can see the trending.

B. Revenue.

Mr. Sullivan stated that year end revenue figures for FY2013 will be available soon. He noted that expenditure journal entries for the School Department are being worked on. He also noted that he expects an up-swing in revenue for FY2014 because of increased fees being charged in several departments, for example.

Mr. Sullivan stated this year's tax collections are at 98%. He stated he has not presented the five-year plan to the BOS as of yet.

C. Ambulance.

Mr. Sullivan stated EMS will be increasing their rates. He asked the FinCom to create a sub-committee to examine/study a report of feasibility. Mr. McDonald stated it wouldn't be feasibility, but a research team.

Mr. Sullivan stated that the Town of Bourne purchased an ambulance w/ the money they made from Wareham through the mutual agreement they have w/ the Town.

Mr. Worthen & Mr. Heard volunteered to work on this research.

D. FY2015.

Mr. Sullivan stated he is working w/ department heads re: the FY2015 budget, what departmental needs are, & gathering true figures for the FY2013 departmental budgets.

Ms. Cottuli questioned what the two FinCom representatives are being asked to do re: the ambulance. Mr. McDonald stated the task is to take what the Town Administrator & EMS state how they will utilize EMS to generate more income for the Town. Ms. Donahue stated there is a need to know the true costs of EMS & look at the figures. Mr. Trudell stated there is an individual on the Capital Planning Committee who has extensive experience & information on this matter & he feels this individual could be of assistance to the FinCom research team.

Mr. Sullivan briefly discussed mutual aid re: different towns (including Wareham) & the utilization of ambulances.

V. BUSINESS

A. **FinCom Bills. (DONE)**

B. **Discussion: Town Meeting.**

Mr. McDonald explained he attended a meeting that included several BOS members, the Town Administrator, the School Superintendent, Town Counsel, Town Clerk, & the Town Moderator to discuss the process of Town Meeting & how to improve it.

Mr. McDonald stated one topic of discussion at the meeting was relative to motions. He noted one issue is the Town Clerk has to go back to the tape & record exactly what motions are read. He has spoken to Ms. Donahue & they would like to see one FinCom member reading all the motions for the FinCom. He suggested Ms. Cottuli read all the motions. He stated another topic of discussion was the preparation of motions. He noted there is a proposal to have motions come before the FinCom first, not last. Discussion ensued.

C. Discussion: Management Letter Audit Report 2012.

Mr. Sullivan stated that Powers & Sullivan (auditors) spoke to the BOS re: the audit report for 2012. He stated the Town in the past has been in catch up mode to make up for issues from prior years & trying to repair issues. He stated the Town has now established the Treasurer/Collector John Foster to become the Town's Financial Director. He stated Mr. Foster's department is responsible for allowing the Town to set the tax rate.

Mr. Sullivan stated the 2012 Management Letter is much better than previous years, but there is still not a lot to "crow about". He doesn't want to see the same issues year after year in Management Letters.

Mr. Sullivan briefly noted the difficulties in having eleven unions in Town from accounting standpoints.

Mr. Sullivan stated monthly reconcilements for FY2013 are done.

Mr. Sullivan feels there will still be items that will be carried forward, but he is looking for a more positive outcome (re: the Management Letter). He spoke briefly re: material weaknesses, such as the Health Trust Fund which is being worked on & addressed. He stated many people are working on resolving long standing issues.

Discussion ensued re: the Health Trust Fund.

Mr. McDonald feels the 2012 audit report is a disaster, but it is light years ahead of where the Town was in 2009. He stated there is a need to get the Town's financial house in order. He stated there are items that have timeframes that need to be dealt with, such as EMS & police receivables.

Brief discussion ensued re: the accuracy of health care percentages. Mr. Sullivan stated there is a corrective plan in place for the Health Trust Fund.

Discussion ensued re: being part of the Plymouth County healthcare vs. being self-insured.

Ms. Jordan asked if there were any policies in place to correct the receivables from EMS & police. Mr. Sullivan stated the police have put policies in place for FY2013 & have worked at correcting the situation. He stated EMS is still working w/ their receivables issues.

Ms. Donahue asked if building lease issues have been addressed. Mr. Sullivan stated they have been.

NOTE: The meeting proceeded w/ item VI. New Business.

Mr. Sullivan reported that the Town Planner has resigned. He stated the Town Planner was shared w/ Wareham & the Town of Rochester. He stated the Town's Town Planner position was part-time. He feels the Town is in need of a full-time planner. He is trying to figure out how to come up w/ the extra money needed for a full-time planner, but he is hard pressed to find this money. He stated the Town needs a good planner to make the Town more viable. Discussion ensued re: the positives of having a full-time Town Planner.

D. Remote attendance policy.

Mr. McDonald discussed the new policy. Ms. Donahue stated this new policy does not affect quorum. She explained that a quorum still needs to be in the meeting room.

Present before the FinCom: Selectman Alan Slavin, BOS Liaison

Mr. Slavin stated this policy is strictly for board members & a quorum needs to be physically present.

Discussion ensued re: the policy. Mr. McDonald stated it is up to each board member to exercise the law noted in the policy.

NOTE: Mr. Sullivan departed at this time.

FinCom members expressed their feelings re: the policy.

Mr. McDonald stated he will bring this matter up again at a future meeting.

E. Discussion: Location of meetings.

Mr. McDonald asked if any FinCom members objected to meeting in the current meeting room. No FinCom member objected.

VI. NEW BUSINESS (Unanticipated items)
(DONE)

VII. LIAISON REPORTS

A. Liaison assignments & updates.

Ms. Donahue was assigned to the library. Ms. Cottuli was assigned to the Harbormaster Dept. Ms. Fontes was assigned to the Community Events Committee & the School Dept. Mr. McDonald was assigned to the Council on Aging.

NOTE: Selectman Slavin asked to address the FinCom.

Selectman Slavin explained that if a Town entity requests Community Preservation funds, they need written approval from the BOS & the FinCom before they apply for funding. He proceeded to explain the policy. He emphasized that Town entities need a letter of approval from the BOS & the FinCom before applying for funding.

VIII. APPROVAL OF MEETING MINUTES: JULY 24, 2013

MOTION: Ms. Cottuli moved to approve the meeting minutes of July 24, 2013 as amended. Mr. Cammarano seconded.

VOTE: (8-0-1)
Mr. Worthen abstained

IX. NEXT MEETING DATE & TIME

The next meeting will be held on August 21, 2013 in Room 320 at 6:30 P.M.

NOTE: Mr. Trudell asked to address the FinCom.

Mr. Trudell stated he has been on the FinCom for six+ years. He expressed frustration over several outstanding issues, such as obtaining an ambulance & school buses.

Mr. Trudell announced his resignation from the FinCom due to his moving out of Town. (Letter attached as reference).

X. ADJOURNMENT

MOTION: Mr. Trudell moved to adjourn the meeting at 8:43 P.M. Mr. Cammarano seconded.

VOTE: Unanimous (9-0-0)

Respectfully submitted,

Kelly Barrasso
Kelly Barrasso, Transcriptionist

Date signed: 8/28/13

Attest: Bonnie J. Cottuli (1st)
Bonnie Cottuli, Clerk
WAREHAM FINANCE COMMITTEE

Date copy sent to Town Clerk: 8/29/13

TOWN OF WAREHAM, MASSACHUSETTS FY 2014
GENERAL FUND EXPENDITURE BUDGET TO ACTUAL REPORT
July 1, 2013 - July 31, 2013

1 - GENERAL GOVERNMENT

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Town Meeting									
Expenses.....	-	11,540	-	11,540	26	-	11,514	0.2%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	11,540	-	11,540	26	-	11,514	0%	8.3%
Selectmen									
Expenses.....	-	9,287	-	9,287	4,410	-	4,877	47.5%	8.3%
Personal Services.....	-	73,654	-	73,654	4,191	-	69,463	5.7%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	82,941	-	82,941	8,601	-	74,340	10%	8.3%
Town Administrator									
Expenses.....	-	15,112	-	15,112	834	-	14,278	5.5%	8.3%
Personal Services.....	-	198,297	-	198,297	10,680	-	187,617	5.4%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	213,409	-	213,409	11,514	-	201,895	5%	8.3%
Finance Committee									
Expenses.....	-	3,000	-	3,000	-	-	3,000	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	3,000	-	3,000	-	-	3,000	0%	8.3%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Town Accountant									
Expenses.....	-	28,914	-	28,914	23	-	28,891	0.1%	8.3%
Personal Services.....	-	112,170	-	112,170	6,381	-	105,789	5.7%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	-
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	141,084	-	141,084	6,405	-	134,679	5%	8.3%
Audit									
Expenses.....	-	65,000	-	65,000	15,000	-	50,000	23.1%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	-
Capital.....	-	-	-	-	-	-	-	0.0%	-
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	65,000	-	65,000	15,000	-	50,000	23%	8.3%
Assessor									
Expenses.....	-	18,485	-	18,485	261	-	18,224	1.4%	8.3%
Personal Services*.....	-	264,144	-	264,144	14,030	-	250,114	5.3%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	-
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	282,629	-	282,629	14,291	-	268,338	5%	8.3%
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.....	-	99,500	-	99,500	7,716	-	91,784	7.8%	8.3%
Personal Services.....	-	278,039	-	278,039	14,797	-	263,242	5.3%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	-
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	377,539	-	377,539	22,513	-	355,026	6%	8.3%
General Services									
Expenses.....	-	65,000	-	65,000	10,544	-	54,456	16.2%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	-
Capital.....	-	-	-	-	-	-	-	0.0%	-
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	65,000	-	65,000	10,544	-	54,456	16%	8.3%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Legal Services									
Expenses.....	-	220,000	-	220,000	-	-	220,000	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	220,000	-	220,000	-	-	220,000	0%	8.3%
Personnel Services									
Expenses.....	-	4,200	-	4,200	-	-	4,200	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	4,200	-	4,200	-	-	4,200	0%	8.3%
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	118,213	-	144,713	45.0%	8.3%
Personal Services.....	-	136,963	-	136,963	7,850	-	129,113	5.7%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	399,889	-	399,889	126,064	-	273,826	32%	8.3%
MIS/Communications									
Expenses.....	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	62,934	-	62,934	3,910	-	59,024	6.2%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	62,934	-	62,934	3,910	-	59,024	6%	8.3%
Town Clerk									
Expenses.....	-	12,983	-	12,983	-	-	12,983	0.0%	8.3%
Personal Services.....	-	139,685	-	139,685	7,799	-	131,886	5.6%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	
Transfers Out.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	152,668	-	152,668	7,799	-	144,869	5%	8.3%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Elections & Registrations									
Expenses.....	-	7,775	-	7,775	116	-	7,659	1.5%	8.3%
Personal Services.....	-	10,650	-	10,650	-	-	10,650	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	18,425	-	18,425	116	-	18,309	1%	8.3%
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	142	-	9,078	1.5%	8.3%
Personal Services.....	-	156,926	-	156,926	8,841	-	148,085	5.6%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	-
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	166,146	-	166,146	8,982	-	157,164	5%	8.3%
Planning Board									
Expenses.....	-	3,500	-	3,500	-	-	3,500	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	3,500	-	3,500	-	-	3,500	0%	8.3%
Zoning Board of Appeals									
Expenses.....	-	3,871	-	3,871	210	-	3,661	5.4%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	3,871	-	3,871	210	-	3,661	5%	8.3%
Sick Leave Bonus									
Expenses.....	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	71,250	-	71,250	-	-	71,250	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	-
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	71,250	-	71,250	-	-	71,250	0%	8.3%
TOTAL GENERAL GOVERNMENT.....	-	2,345,025	-	2,345,025	235,974	-	2,109,051	10%	8.3%

2 - PUBLIC SAFETY

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Police									
Expenses.....	-	413,776	-	413,776	33,471	-	380,305	8.1%	8.3%
Personal Services.....	-	3,910,640	-	3,910,640	283,919	-	3,626,721	7.3%	8.3%
Capital.....	-	49,082	-	49,082	-	-	49,082	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	4,373,498	-	4,373,498	317,390	-	4,056,108	7%	8.3%
Inspection Services									
Expenses.....	-	49,570	-	49,570	3,292	-	46,278	6.6%	8.3%
Personal Services.....	-	228,826	-	228,826	13,254	-	215,572	5.8%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	278,396	-	278,396	16,546	-	261,850	6%	8.3%
Emergency Management									
Expenses.....	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	-	-	-	-	-	-	0.0%	0.0%
Animal Control									
Expenses.....	-	27,270	-	27,270	158	-	27,113	0.6%	8.3%
Personal Services.....	-	61,589	-	61,589	3,057	-	58,532	5.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	88,859	-	88,859	3,214	-	85,645	4%	8.3%
Harbormaster/Shellfish									
Expenses.....	-	32,972	-	32,972	2,650	-	30,322	8.0%	8.3%
Personal Services.....	-	218,307	-	218,307	20,947	-	197,361	9.6%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	251,279	-	251,279	23,597	-	227,683	9%	8.3%
Herring Commission									
Expenses.....	-	-	-	-	-	-	-	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL PUBLIC SAFETY.....	-	4,992,032	-	4,992,032	360,747	-	4,631,285	7%	8.3%

3 - EDUCATION

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
School Department									
Expenses.....	-	5,461,357	-	5,461,357	72,763	-	5,388,594	1.3%	8.3%
Personal Services.....	-	21,418,298	-	21,418,298	182,975	-	21,235,323	0.9%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	26,879,655	-	26,879,655	255,738	-	26,623,917	1%	8.3%
Upper Cape Regional									
Expenses.....	-	2,996,227	-	2,996,227	749,057	-	2,247,170	25.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	2,996,227	-	2,996,227	749,057	-	2,247,170	25%	8.3%
TOTAL EDUCATION.....	-	29,875,882	-	29,875,882	1,004,794	-	28,871,088	3%	8.3%

4 - PUBLIC WORKS

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Municipal Maintenance/Town Buildings									
Expenses.....	-	371,453	-	371,453	17,804	-	353,649	4.8%	8.3%
Personal Services.....	-	863,756	-	863,756	80,575	-	783,181	9.3%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	1,235,209	-	1,235,209	98,380	-	1,136,829	8%	8.3%
Snow & Ice									
Expenses.....	-	131,000	-	131,000	-	-	131,000	0.0%	8.3%
Personal Services.....	-	61,000	-	61,000	-	-	61,000	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	192,000	-	192,000	-	-	192,000	0%	8.3%
Street Lights									
Expenses.....	-	110,000	-	110,000	360	-	109,640	0.3%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	110,000	-	110,000	360	-	109,640	0%	8.3%
Recycling									
Expenses.....	-	-	-	-	-	-	-	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	-	-	-	-	-	-	0%	8.3%
Cemetery									
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%
TOTAL PUBLIC WORKS.....	-	1,537,209	-	1,537,209	98,739	-	1,438,470	6%	8.3%

5 - HEALTH AND HUMAN SERVICES

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Board of Health									
Expenses.....	-	22,157	-	22,157	-	-	22,157	0.0%	8.3%
Personal Services.....	-	158,139	-	158,139	9,061	-	149,078	5.7%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	180,296	-	180,296	9,061	-	171,235	5%	8.3%
Council on Aging/Social Services									
Expenses.....	-	9,850	-	9,850	111	-	9,739	1.1%	8.3%
Personal Services.....	-	72,766	-	72,766	5,495	-	67,272	7.6%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	82,616	-	82,616	5,605	-	77,011	7%	8.3%
Veterans Services									
Expenses.....	-	289,000	-	289,000	22,464	-	266,536	7.8%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	289,000	-	289,000	22,464	-	266,536	8%	8.3%
Disabilities - ADA									
Expenses.....	-	800	-	800	-	-	800	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	800	-	800	-	-	800	0%	8.3%
TOTAL HEALTH AND HUMAN SERVICES.....	-	552,712	-	552,712	37,130	-	515,582	7%	8.3%

6 - CULTURE AND RECREATION

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Library									
Expenses.....	-	87,545	-	87,545	3,040	-	84,505	3.5%	8.3%
Personal Services.....	-	208,092	-	208,092	16,524	-	191,569	7.9%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	295,637	-	295,637	19,564	-	276,073	7%	8.3%
Beaches/Lifeguards									
Expenses.....	-	-	-	-	-	-	-	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	-	-	-	-	-	-	0%	8.3%
Historical District Commission									
Expenses.....	-	200	-	200	-	-	200	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	200	-	200	-	-	200	0%	8.3%
Historical Committee									
Expenses.....	-	200	-	200	-	-	200	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	8.3%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	8.3%
TOTAL.....	-	200	-	200	-	-	200	0%	8.3%
TOTAL CULTURE AND RECREATION.....	-	296,037	-	296,037	19,564	-	276,473	7%	8.3%

7 - DEBT SERVICE

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Debt - Principal.....	-	644,500	-	644,500	295,000	-	349,500	45.8%	8.3%
Debt - Interest Long.....	-	84,500	-	84,500	24,722	-	59,778	29.3%	8.3%
Debt - Interest Short.....	-	50,000	-	50,000	-	-	50,000	0.0%	8.3%
Debt - Middle School Dept.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL DEBT SERVICE.....	-	779,000	-	779,000	319,722	-	459,278	41%	8.3%

8 - INTERGOVERNMENTAL

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
District Veteran Serv Assessment									
Expenses.....	-	24,000	-	24,000	22,965	-	1,035	95.7%	0.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	24,000	-	-	-	-	-	0.0%	0.0%
SRPEDD Assessment									
Expenses.....	-	4,240	-	4,240	3,525	-	715	83.1%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	4,240	-	4,240	3,525	-	715	83%	8.3%
Retired Teachers Health Insurance									
Expenses.....	-	1,286,882	-	1,286,882	-	-	1,286,882	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	8.3%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	1,286,882	-	1,286,882	-	-	1,286,882	0%	8.3%
Mosquito Control Project									
Expenses.....	-	93,907	-	93,907	-	-	93,907	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	93,907	-	93,907	-	-	93,907	0%	8.3%
Air Pollution District									
Expenses.....	-	7,249	-	7,249	-	-	7,249	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	7,249	-	7,249	-	-	7,249	0%	8.3%
RMV Non Renewal									
Expenses.....	-	43,100	-	43,100	-	-	43,100	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	43,100	-	43,100	-	-	43,100	0%	8.3%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Regional Transit									
Expenses.....	-	171,316	-	171,316	-	-	171,316	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	171,316	-	171,316	-	-	171,316	0%	8.3%
Special Education									
Expenses.....	-	-	-	-	-	-	-	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	-	-	-	-	-	-	0.0%	8.3%
School Choice Sending Tuition									
Expenses.....	-	336,367	-	336,367	-	-	336,367	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	336,367	-	336,367	-	-	336,367	0%	8.3%
Charter School Sending Tuition									
Expenses.....	-	393,842	-	393,842	-	-	393,861	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	393,842	-	393,842	-	-	393,861	0%	8.3%
County Tax									
Expenses.....	-	70,342	-	70,342	-	-	70,342	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	70,342	-	70,342	-	-	70,342	0%	8.3%
TOTAL INTERGOVERNMENTAL *									
	-	2,431,245	-	2,407,245	3,525	-	2,403,024	0%	8.3%

9 - UNCLASSIFIED

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
Retirement & Liuna									
Expenses.....	-	2,873,768	-	2,873,768	2,841,268	-	32,500	98.9%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	2,873,768	-	2,873,768	2,841,268	-	32,500	99%	8.3%
Town Insurance - Workers Comp									
Expenses.....	-	439,448	-	439,448	2,879	-	436,569	0.7%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	439,448	-	439,448	2,879	-	436,569	1%	8.3%
Unemployment									
Expenses.....	-	220,000	-	220,000	-	-	220,000	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	220,000	-	220,000	-	-	220,000	0%	8.3%
Medical Insurance									
Expenses.....	-	6,714,709	-	6,714,709	-	-	6,714,709	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	6,714,709	-	6,714,709	-	-	6,714,709	0%	8.3%
Life Insurance									
Expenses.....	-	40,000	-	40,000	-	-	40,000	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	40,000	-	40,000	-	-	40,000	0%	8.3%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
FICA - Medicare									
Expenses.....	-	430,000	-	430,000	-	-	430,000	0.0%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	430,000	-	430,000	-	-	430,000	0%	8.3%
Town Insurance - General									
Expenses.....	-	330,155	-	330,155	655	-	329,500	0.2%	8.3%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	330,155	-	330,155	655	-	329,500	0%	8.3%
TOTAL UNCLASSIFIED.....	-	11,048,080	-	11,048,080	2,844,802	-	8,203,278	26%	8.3%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected % Expended Year-to-Date
10 - TRANSFERS, OUT STABILIZATION.....	-	-	-	-	-	-	-	0.0%	0.0%
11 - RESERVE FUND.....	-	75,000	-	75,000	-	-	-	0.0%	0.0%
12 - OTHER AMOUNTS TO RAISE*.....	-	275,000	-	275,000	-	-	-	0.0%	0.0%
TOTAL GENERAL FUND.....	-	54,207,222	-	54,207,222	4,924,997	-	4,924,997	9.1%	8.3%
*Overlay Reserve									

6 Horizon

Plymouth, Ma. 02360

14 August 2013

To: Chairman of the Finance Committee, Wareham

Upon receipt of this document please accept my resignation from the finance committee.

I am no longer a resident of Wareham and feel that it would be unfair for me to continue when there are so many qualified candidates attempting to join our team.

Respectfully submitted

A handwritten signature in black ink, appearing to read 'David P. Trudell', with a large, stylized flourish at the end.

David P Trudell

CC: Vice Chair

Clerk