

## MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: May 7, 2014

### I. CALL MEETING TO ORDER

The meeting was called to order at 6:38 P.M.

### II. ROLL CALL

Members Present: Larry McDonald, Chairman  
Marilyn Donahue, Vice Chairman  
Bonnie Cottuli, Clerk  
Joan Fontes  
Marilyn Jordan  
Tom Worthen  
Jeff Tufts (Arrived at 6:41 P.M.)

Members Absent: Dominic Cammarano  
David Heard

### III. CITIZENS PARTICIPATION

No-one came forward for Citizens Participation.

### IV. TOWN ADMINISTRATOR'S REPORT

Mr. McDonald announced that Mr. Sullivan, Town Administrator will not be present at tonight's meeting.

#### **A. Discussion: 2013 Audit Report.**

Mr. Worthen stated he would like someone from Powers & Sullivan to come before the FinCom & speak to the audit. Mr. McDonald stated he is looking to have a joint meeting w/ the BOS to have Powers & Sullivan go over the audit report.

**NOTE:** Mr. Tufts arrived at this time.

The FinCom members concurred to wait to discuss the 2013 audit report until the FinCom's next meeting.

#### **B. Update on FY 2014 expenses vs. budget.**

The FinCom reviewed the document. (Attached as reference)

Mr. McDonald stated w/ the transfer given at Town Meeting, the police are now on budget. He stated the FinCom would like to have these reports monthly.

Mr. McDonald noted the antiquated accounting system the Town is utilizing. Brief discussion ensued.

Discussion ensued re: revenue & expense reports & what the FinCom wishes to obtain from these reports.

### **C. DOR report on WPCF Enterprise Fund.**

The FinCom briefly discussed the report.

Mr. Worthen stated it seems that expenses are much more than the revenue. He feels it should be a break even situation. Mr. McDonald feels this is a classification issue. The FinCom members proceeded to review the 2013 audit report for figures Mr. Worthen is noting.

Ms. Jordan would like the Town Administrator & Mr. Camphina to come in before the FinCom & speak to this report. Mr. McDonald stated he will bring this matter up at a later meeting.

### **V. BUSINESS**

#### **A. Recruitment & future FinCom position openings.**

Mr. McDonald stated there will be several openings on the FinCom at the end of June. Interested applicants may obtain an application in the BOS office, on the Town's website, or emailing the FinCom.

### **VI. FINANCE COMMITTEE MATTERS**

#### **A. Town Meeting discussion.**

Discussion ensued re: the positive feedback the FinCom has received relative to Town Meeting.

Mr. McDonald recommended utilizing the glossary of terms going forward in future Warrants.

Lengthy discussion ensued re: votes, such as Favorable Action, No Action, Indefinite Postponement, etc. by the FinCom & the pros & cons of each vote. In conclusion, Mr. McDonald stated he feels this is a discussion that needs to include the Town Moderator.

#### **B. Bills.**

1. Approve invoice #14-0279 from Gateway Printing re: the printing of the Annual Town Meeting Warrant in the amount of \$729.00.

**MOTION:** Ms. Donahue moved to approve invoice #14-0279 from Gateway Printing re: the printing of the Annual Town Meeting Warrant in the amount of \$729.00. Ms. Cottuli seconded.

**VOTE: Unanimous (7-0-0)**

#### **C. Approve meeting minutes: April 2, 2014, April 9, 2014, & April 16, 2014.**

**MOTION:** Ms. Donahue moved to approve the meeting minutes of April 2, 2014. Ms. Cottuli seconded.

**VOTE: Unanimous (7-0-0)**

**MOTION:** Mr. Worthen moved to approve the meeting minutes of April 9, 2014. Ms. Donahue seconded.

VOTE: (6-0-1)  
Ms. Fontes abstained

MOTION: Mr. Worthen moved to approve the meeting minutes of April 16, 2014. Ms. Fontes seconded.

VOTE: (5-0-2)  
Ms. Donahue & Mr. Tufts abstained

**VII. ANY OTHER BUSINESS**

Mr. McDonald stated the Audit Committee will be meeting tomorrow & will report back to the BOS. He stated the purpose of the committee is to review the auditor's Management Letter & to monitor progress in resolving identified issues.

Mr. McDonald stated as of June 30, 2014, there will be a need for a representative of the FinCom to be on the Audit Committee. He stated the committee meets every six months or so.

Mr. Worthen stated he will not be returning for another term.

Mr. McDonald stated he will not be serving another term.

Ms. Donahue read her resignation letter into the record effective June 30, 2014.

Mr. McDonald read a letter into the record re: his service on the FinCom.

**VIII. NEXT MEETING DATE & TIME**

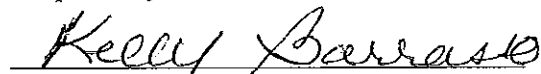
The next FinCom meeting will be held on May 21, 2014.

**IX. ADJOURNMENT**

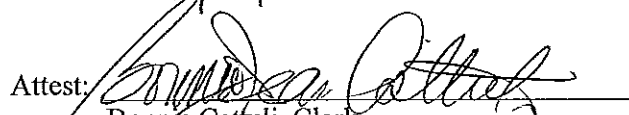
MOTION: Ms. Cottuli moved to adjourn the meeting at 7:20 P.M. Ms. Donahue seconded.

VOTE: Unanimous (7-0-0)

Respectfully submitted,

  
Kelly Barrasso, Transcriptionist

Date signed: 6/18/14

Attest:   
Bonnie Cottuli, Clerk  
WAREHAM FINANCE COMMITTEE

Date copy sent to Town Clerk: 6/19/14

A TRUE COPY  
ATTEST

  
TOWN CLERK



## TOWN OF WAREHAM

54 Marion Road  
Wareham, MA 02571

Derek Sullivan  
Town Administrator  
(508) 291-3100 x 3110  
[administration@wareham.ma.us](mailto:administration@wareham.ma.us)

### MEMORANDUM

TO: Board of Selectmen  
CC: Finance Committee  
John Foster, Finance Director  
Judith Lauzon, Town Accountant  
FROM: Derek Sullivan, Town Administrator  
DATE: April 15, 2014  
RE: March Revenue & Expense Report

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Attached is the March 2014 Revenue & Expense report. To continue with previous practices the focus of this memo is on outliers that are above the expected percent expended year-to-date which is 75%.

#### Expenses

1. General Services – Expenses 89.0%, Page 3
  - a. This line is projecting higher but the major costs left for the year are postage and equipment rentals.
2. MIS/Data Processing – Expenses 89.7%, Page 4
  - a. Many of these department's expenses are one-time costs. As such total expenditures are in line.
3. Town Clerk – Expenses 76.4%, Page 4
  - a. Some of the ballots came in at a greater cost than expected. We are reviewing to see if this will result in need of a transfer.
4. Sick Leave Bonus – Expenses 83.8%, Page 5
  - a. This budget does not have monthly expenses against it. As such even though it is higher than the expected expended percent we do not anticipate a deficit.
5. Police – Salary 76.3%, Page 6
  - a. The salary budget is above the expected percentage mark by .08%. However, there is another anticipated retirement that will require a payout. Given the

current deficit and additional retirement the anticipated year end deficit that will require a transfer is \$71,000 at the Special Town Meeting.

6. Harbormaster – Expenses 86.6%, Page 7
  - a. Although greater than the expected expended percentage this budget in not a concern to go into deficit.
7. Municipal Maintenance – Expenses 81.2%, Page 8
  - a. Although greater than the expected expended percentage this budget in not a concern to go into deficit.
8. Snow & Ice – 286%, Page 8
  - a. This is a legal deficit in the amount of \$356,986. At Town Meeting we will seek to transfer \$300,000 from Free Cash to help offset this deficit. The rest of the funds will have to be raised on the recap during the FY15 tax rate setting process.
9. Veterans' Benefits 89.9%, Page 9
  - a. We have received notice that the far more Veterans registered and qualified for these benefits than the Veterans' Agent had estimated. This will result in a \$32,000 transfer request to this account to cure the deficit.
10. Library - Personal 99.3%, Expenses 83.1%, Page 10
  - a. These numbers do not reflect the \$70,000 donation received from the Wareham Library Foundation. Those funds will be used to offset the salary deficits and will be reflected through journal entries. The expenses are on track to be within budget.
11. Debt – Interest Long 82%, Page 11
  - a. This is projected to go over budget by \$5,200 and will require a transfer at Town meeting to cure the deficit.
12. Retirement – 99.7%, Page 13
  - a. Retirement is paid in a lump sum at the beginning of the year which saves the Town almost \$64,000. LIUNA is also paid from this line and as such there will only be a small surplus projected.
13. Town Insurance – Workers' Comp 91.9%, Page 13
  - a. There is a lump sum payment for Workers' Compensation insurance. This line should end with a small surplus.
14. Medical Insurance 76.3%, Page 13
  - a. Since the Town is self insured it is susceptible to high cost claims and has been hit with them this year. However, our stop loss insurance has helped with reimbursing costs in excess of \$100,000. The Town's appropriation with the additional estimated grant revenue of \$200,000 should end the year with a small appropriation surplus.

15. Town Insurance – General Liability 98.6%, Page 14

- a. Outside of deductibles general liability insurance is usually a lump sum payment. We currently have no outstanding claims which would result in a deductible. As such we should end with a small surplus.

Revenues

1. Real estate and personal property are trending in an acceptable manner.
2. Excise taxes are in line with expected revenue and commitments. Hotel/Motel Excise continues to trend higher as there is no longer a split with Community Events.
3. Penalties and Interest are in line with estimates and 21.78% higher than previous year.
4. Fees are 11.39% higher than the previous year at this point but are less than the expected 75% mark.
5. Rentals are in line with estimates.
6. Licenses and permits are at almost 100% of revenue estimates and continue showing strong revenues. The Wal-Mart and Marriot permits brought in a combined \$108,000.
7. Fines and forfeitures are trending in a negative manner.
8. Investment income is higher than expected.
9. Miscellaneous recurring revenue is down by 10% or an estimated \$32,000.
10. Miscellaneous non-recurring revenue had been mostly moved to Tax Title Revenue which you cannot budget except for Tax Title Interest.
11. Medicaid reimbursements are lower than the previous year.
12. Tax Title and Foreclosure revenue are at 237% of expected revenues.
13. State Cherry Sheet Revenue is lower than the previous year but this could be a timing issue as the revenue estimates have not changed.
14. Transfers in from other funds are higher than had been anticipated.

TOWN OF WAREHAM, MASSACHUSETTS  
FY14 GENERAL FUND  
UNAUDITED UNADJUSTED, EXPENDITURE BUDGET TO ACTUAL REPORT  
July 1, 2013 - March 31, 2014

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>1 - GENERAL GOVERNMENT</b>								
<b>Town Meeting</b>								
Expenses.....	-	11,540	-	11,540	2,112	9,428	18.3%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
<b>TOTAL.....</b>	<b>-</b>	<b>11,540</b>	<b>-</b>	<b>11,540</b>	<b>2,112</b>	<b>9,428</b>	<b>18%</b>	<b>75.0%</b>
<b>Selectmen</b>								
Expenses.....	-	9,287	-	9,287	5,924	3,363	63.8%	75.0%
Personal Services.....	-	73,654	-	73,654	53,081	20,573	72.1%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
<b>TOTAL.....</b>	<b>-</b>	<b>82,941</b>	<b>-</b>	<b>82,941</b>	<b>59,005</b>	<b>23,936</b>	<b>71%</b>	<b>75.0%</b>
<b>Town Administrator</b>								
Expenses.....	-	15,112	-	15,112	3,303	11,809	21.9%	75.0%
Personal Services.....	-	198,297	-	198,297	146,695	51,602	74.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
<b>TOTAL.....</b>	<b>-</b>	<b>213,409</b>	<b>-</b>	<b>213,409</b>	<b>149,998</b>	<b>63,411</b>	<b>70%</b>	<b>75.0%</b>
<b>Finance Committee</b>								
Expenses.....	-	3,000	-	3,000	373	2,627	12.4%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
<b>TOTAL.....</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>373</b>	<b>2,627</b>	<b>12%</b>	<b>75.0%</b>

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expected Year-to-Date	Expected Percent Year-to-Date
<b>Town Accountant</b>								
Expenses.....	-	28,914	25,000	53,914	20,274	33,640	37.6%	75.0%
Personal Services.....	-	112,170	-	112,170	81,088	31,082	72.3%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	-
<b>TOTAL.....</b>	<b>-</b>	<b>141,084</b>	<b>-</b>	<b>166,084</b>	<b>101,362</b>	<b>64,722</b>	<b>61%</b>	<b>75.0%</b>
<b>Audit</b>								
Expenses.....	5,000	65,000	-	65,000	45,000	20,000	69.2%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	-
<b>TOTAL.....</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>45,000</b>	<b>20,000</b>	<b>69%</b>	<b>75.0%</b>
<b>Assessor</b>								
Expenses.....	-	18,485	-	18,485	9,868	8,617	53.4%	75.0%
Personal Services*.....	-	264,144	(22,851)	241,293	179,149	62,144	74.2%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	<b>-</b>	<b>282,629</b>	<b>(22,851)</b>	<b>259,778</b>	<b>189,017</b>	<b>70,761</b>	<b>73%</b>	<b>75.0%</b>
<b>Revaluation</b>								
Expenses.....	-	-	104,413	104,413	722	103,691	0.0%	0.0%
Personal Services.....	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	0.0%	-
<b>TOTAL.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,413</b>	<b>722</b>	<b>103,691</b>	<b>0%</b>	<b>0.0%</b>
<b>Treasurer/Collector</b>								
Expenses.....	850	99,500	-	99,500	53,554	45,946	53.8%	75.0%
Personal Services.....	-	278,039	-	278,039	198,028	80,011	71.2%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	-
<b>TOTAL.....</b>	<b>-</b>	<b>377,539</b>	<b>-</b>	<b>377,539</b>	<b>251,582</b>	<b>125,957</b>	<b>67%</b>	<b>75.0%</b>



	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>General Services</b>								
Expenses.....	-	65,000	-	65,000	57,833	7,167	89.0%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	65,000	-	65,000	57,833	7,167	89%	75.0%
<b>Legal Services</b>								
Expenses.....	-	220,000	-	220,000	133,685	86,315	60.8%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	220,000	-	220,000	133,685	86,315	61%	75.0%
<b>Personnel Services</b>								
Expenses.....	-	4,200	-	4,200	1,379	2,821	32.8%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	4,200	-	4,200	1,379	2,821	33%	75.0%
<b>Personnel Board</b>								
Expenses.....	-	-	-	-	-	-	0.0%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	-75.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	-	-	-	-	-	0%	75.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>MIS/Data Processing</b>								
Expenses.....	7,428	262,926	-	262,926	235,911	27,015	89.7%	75.0%
Personal Services.....	-	136,963	2,207	139,170	101,411	37,759	72.9%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	399,889	2,207	402,096	337,322	64,774	84%	75.0%
<b>MIS/Communications</b>								
Expenses.....	-	-	-	62,934	45,377	17,557	72.1%	75.0%
Personal Services.....	-	62,934	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	62,934	-	62,934	45,377	17,557	72%	75.0%
<b>Town Clerk</b>								
Expenses.....	-	12,983	-	12,983	9,914	3,069	76.4%	75.0%
Personal Services.....	-	139,685	-	139,685	98,587	41,098	70.6%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	152,668	-	152,668	108,500	44,168	71%	75.0%
<b>Elections &amp; Registrations</b>								
Expenses.....	-	7,775	-	7,775	74	7,701	1.0%	75.0%
Personal Services.....	-	10,650	-	10,650	228	10,422	2.1%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
TOTAL.....	-	18,425	-	18,425	302	18,123	2%	75.0%
<b>Conservation Commission</b>								
Expenses.....	-	-	-	-	-	-	0.0%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	-	-	-	-	-	0%	75.0%
TOTAL.....	-	-	-	-	-	-	0%	75.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>Town Planner</b>								
Expenses.....	-	9,220	-	9,220	2,160	7,060	23.4%	75.0%
Personal Services.....	-	156,926	22,089	179,015	90,563	88,452	50.6%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	-
<b>TOTAL.....</b>	-	166,146	22,089	188,235	92,722	95,513	49%	75.0%
<b>Planning Board</b>								
Expenses.....	-	3,500	-	3,500	1,705	1,795	48.7%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	-
<b>TOTAL.....</b>	-	3,500	-	3,500	1,705	1,795	49%	75.0%
<b>Zoning Board of Appeals</b>								
Expenses.....	-	3,871	-	3,871	210	3,661	5.4%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	0.0%	-
<b>TOTAL.....</b>	-	3,871	-	3,871	210	3,661	5%	75.0%
<b>Sick Leave Bonus</b>								
Personal Services.....	-	71,250	-	71,250	59,691	11,559	83.8%	75.0%
<b>TOTAL.....</b>	-	71,250	-	71,250	59,691	11,559	84%	75.0%
<b>TOTAL GENERAL GOVERNMENT .....</b>	-	2,345,025	1,445	2,475,883	1,637,898	837,985	66%	75.0%

## 2 - PUBLIC SAFETY

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>Police</b>								
Expenses.....	-	413,776	-	413,776	289,031	124,745	69.9%	75.0%
Personal Services.....	-	3,910,640	22,812	3,933,452	3,002,112	931,340	76.3%	75.0%
Capital.....	-	49,082	-	49,082	49,082	-	100.0%	75.0%
<b>TOTAL.....</b>	<b>-</b>	<b>4,373,498</b>	<b>22,812</b>	<b>4,396,310</b>	<b>3,340,225</b>	<b>1,056,085</b>	<b>76%</b>	<b>75.0%</b>
<b>Inspection Services</b>								
Expenses.....	4,000	49,570	-	53,570	27,357	26,213	51.1%	75.0%
Personal Services.....	-	228,826	-	228,826	167,361	61,465	73.1%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	<b>-</b>	<b>278,396</b>	<b>-</b>	<b>282,396</b>	<b>194,718</b>	<b>87,678</b>	<b>69%</b>	<b>75.0%</b>
<b>Emergency Management</b>								
Expenses.....	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	0.0%	0.0%
<b>TOTAL.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Animal Control</b>								
Expenses.....	-	27,270	-	27,270	11,879	15,391	43.6%	75.0%
Personal Services.....	-	61,589	-	61,589	30,945	30,644	50.2%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	0.0%
<b>TOTAL.....</b>	<b>-</b>	<b>88,859</b>	<b>-</b>	<b>88,859</b>	<b>42,824</b>	<b>46,035</b>	<b>48%</b>	<b>75.0%</b>

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
Harbormaster/Shellfish								
Expenses.....	-	32,972	-	32,972	28,555	4,417	86.6%	75.0%
Personal Services.....	-	218,307	-	218,307	54,528	163,779	25.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
TOTAL.....	-	251,279	-	251,279	83,082	168,197	33%	75.0%
Herring Commission								
Expenses.....	-	-	-	-	-	-	0.0%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	-	-	-	-	-	0.0%	75.0%
TOTAL PUBLIC SAFETY.....	-	4,992,032	22,812	5,018,844	3,660,850	1,357,994	73%	75.0%
3 - EDUCATION								
School Department								
Expenses.....	-	5,461,357	-	5,461,357	3,112,351	2,349,006	57.0%	75.0%
Personnel.....	-	21,418,298	-	21,418,298	13,184,790	8,233,508	61.6%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
TOTAL.....	-	26,879,655	-	26,879,655	16,297,141	10,582,514	61%	50.0%
Upper Cape Regional								
Expenses.....	-	2,996,227	-	2,996,227	2,247,170	749,057	75.0%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
TOTAL.....	-	2,996,227	-	2,996,227	2,247,170	749,057	75%	75.0%
TOTAL EDUCATION.....	-	29,875,882	-	29,875,882	18,544,311	11,331,571	62%	75.0%

#### 4 - PUBLIC WORKS

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>Municipal Maint/Town Buildings</b>								
Expenses.....	-	371,453	-	371,453	301,729	69,724	81.2%	75.0%
Personal Services.....	-	863,756	-	863,756	582,497	281,259	67.4%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	<b>-</b>	<b>1,235,209</b>	<b>-</b>	<b>1,235,209</b>	<b>884,226</b>	<b>350,983</b>	<b>72%</b>	<b>75.0%</b>
<b>Snow &amp; Ice</b>								
Expenses.....	-	131,000	-	131,000	434,603	(303,603)	331.8%	75.0%
Personal Services.....	-	61,000	-	61,000	114,383	(53,383)	187.5%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	<b>-</b>	<b>192,000</b>	<b>-</b>	<b>192,000</b>	<b>548,986</b>	<b>(356,986)</b>	<b>286%</b>	<b>75.0%</b>
<b>Street Lights</b>								
Expenses.....	19,500	110,000	-	129,500	124,771	4,729	96.3%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>129,500</b>	<b>124,771</b>	<b>4,729</b>	<b>96%</b>	<b>75.0%</b>
<b>Recycling</b>								
Expenses.....	-	-	-	-	-	-	0.0%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>75.0%</b>

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
Cemetery								
Expenses.....	-	-	-	-	-	-	0.0%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
TOTAL.....	-	-	-	-	-	-	0%	75.0%
TOTAL PUBLIC WORKS.....	-	1,537,209	-	1,556,709	1,557,982	(1,273)	100%	75.0%
5 - HEALTH AND HUMAN SERVICES								
Board of Health								
Expenses.....	-	22,157	-	22,157	12,112	10,045	54.7%	75.0%
Personal Services.....	-	158,139	2,207	160,346	117,322	43,024	73.2%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
TOTAL.....	-	180,296	2,207	182,503	129,434	53,069	71%	75.0%
Council on Aging/Social Services								
Expenses.....	-	9,850	-	9,850	4,878	4,972	49.5%	75.0%
Personal Services.....	-	72,766	-	72,766	47,008	25,758	64.6%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
TOTAL.....	-	82,616	-	82,616	51,885	30,731	63%	75.0%
Veterans Services								
Expenses.....	4,000	289,000	-	289,000	259,946	29,054	89.9%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
Capital.....	-	-	-	-	-	-	0.0%	75.0%
TOTAL.....	-	289,000	-	289,000	259,946	29,054	90%	75.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>Disabilities - ADA</b>								
Expenses.....	-	800	-	800	-	800	0.0%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	-	800	-	800	-	800	0%	75.0%
<b>TOTAL HEALTH AND HUMAN SERVICES.....</b>	-	552,712	2,207	554,919	441,265	113,654	80%	75.0%
<b>6 - CULTURE AND RECREATION</b>								
<b>Library</b>								
Expenses.....	-	87,545	-	87,545	72,710	14,835	83.1%	75.0%
Personal Services.....	-	208,092	1,225	209,317	207,810	1,507	99.3%	75.0%
<b>TOTAL.....</b>	-	295,637	1,225	296,862	280,519	16,343	94%	75.0%
<b>Beaches/Lifeguards</b>								
Expenses.....	-	-	-	-	-	-	0.0%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	-	-	-	-	-	-	0%	75.0%
<b>Historical District Commission</b>								
Expenses.....	-	200	-	200	8	192	3.9%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	-	200	-	200	8	192	4%	75.0%



	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>Historical Committee</b>								
Expenses.....	-	200	-	200	20	180	9.9%	75.0%
Personal Services.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	-	200	-	200	20	180	10%	75.0%
<b>TOTAL CULTURE AND RECREATION.....</b>								
	-	296,037	1,225	297,262	280,547	16,715	94%	75.0%
<b>7 - DEBT SERVICE</b>								
Debt - Principal.....	-	644,500	20,000	664,500	410,000	254,500	61.7%	75.0%
Debt - Interest Long.....	-	84,500	-	84,500	69,268	15,232	82.0%	75.0%
Debt - Interest Short.....	-	50,000	-	50,000	-	50,000	0.0%	75.0%
Debt - Middle School Dept.....	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL DEBT SERVICE.....</b>	-	779,000	20,000	799,000	479,268	319,732	60%	75.0%
<b>8 - INTERGOVERNMENTAL</b>								
<b>Regional Landfill</b>								
Expenses.....	-	24,000	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	-	24,000	-	-	-	-	0.0%	75.0%
<b>SRPEDD Assessment</b>								
Expenses.....	-	4,240	-	4,240	3,525	715	83.1%	75.0%
<b>TOTAL.....</b>	-	4,240	-	4,240	3,525	715	83%	75.0%
<b>Retired Teachers Health Insurance</b>								
Expenses.....	-	1,286,882	-	1,286,882	-	1,286,882	0.0%	75.0%
<b>TOTAL.....</b>	-	1,286,882	-	1,286,882	-	1,286,882	0%	75.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>Mosquito Control Project Expenses.....</b>	-	93,907	-	93,907	-	93,907	0.0%	75.0%
<b>TOTAL.....</b>	-	93,907	-	93,907	-	93,907	0%	75.0%
<b>Air Pollution District Expenses.....</b>	-	7,249	-	7,249	-	7,249	0.0%	75.0%
<b>TOTAL.....</b>	-	7,249	-	7,249	-	7,249	0%	75.0%
<b>RMV Non Renewal Expenses.....</b>	-	43,100	-	43,100	75,233	(32,133)	174.6%	75.0%
<b>TOTAL.....</b>	-	43,100	-	43,100	75,233	(32,133)	175%	75.0%
<b>Regional Transit Expenses.....</b>	-	171,316	-	171,316	-	171,316	0.0%	75.0%
<b>TOTAL.....</b>	-	171,316	-	171,316	-	171,316	0%	75.0%
<b>Special Education Expenses.....</b>	-	-	-	-	-	-	0.0%	75.0%
<b>TOTAL.....</b>	-	-	-	-	-	-	0%	75.0%
<b>School Choice Sending Tuition Expenses.....</b>	-	336,348	-	336,348	-	336,348	0.0%	75.0%
<b>TOTAL.....</b>	-	336,348	-	336,348	-	336,348	0%	75.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
<b>Charter School Sending Tuition</b>								
Expenses.....	-	393,842	-	393,842	-	393,842	0.0%	75.0%
TOTAL.....	-	393,842	-	393,842	-	393,842	0%	75.0%
<b>County Tax</b>								
Expenses.....	-	70,342	-	70,342	35,171	35,171	50.0%	75.0%
TOTAL.....	-	70,342	-	70,342	35,171	35,171	50%	75.0%
TOTAL INTERGOVERNMENTAL*.....	-	2,431,226	-	2,402,986	110,404	2,292,582	5%	75.0%
<b>9 - UNCLASSIFIED</b>								
<b>Retirement</b>								
Expenses.....	-	2,873,768	-	2,873,768	2,863,895	9,873	99.7%	75.0%
TOTAL.....	-	2,873,768	-	2,873,768	2,863,895	9,873	100%	75.0%
<b>Town Insurance - Workers Comp</b>								
Expenses.....	-	439,448	-	439,448	403,908	35,540	91.9%	75.0%
TOTAL.....	-	439,448	-	439,448	403,908	35,540	92%	75.0%
<b>Unemployment</b>								
Expenses.....	-	220,000	-	220,000	61,791	158,209	28.1%	75.0%
TOTAL.....	-	220,000	-	220,000	61,791	158,209	28%	75.0%
<b>Medical Insurance</b>								
Expenses.....	-	6,714,709	-	6,714,709	5,123,313	1,591,396	76.3%	75.0%
TOTAL.....	-	6,714,709	-	6,714,709	5,123,313	1,591,396	76%	75.0%

32,000

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
Life Insurance Expenses.....	-	40,000	-	40,000	20,395	19,605	51.0%	75.0%
TOTAL.....	-	40,000	-	40,000	20,395	19,605	51%	75.0%
FICA - Medicare Expenses.....	-	430,000	-	430,000	260,393	169,607	60.6%	75.0%
TOTAL.....	-	430,000	-	430,000	260,393	169,607	61%	75.0%
Town Insurance - General Expenses.....	-	330,155	-	330,155	325,683	4,472	98.6%	75.0%
TOTAL.....	-	330,155	-	330,155	325,683	4,472	99%	75.0%
TOTAL UNCLASSIFIED.....	-	11,048,080	-	11,048,080	9,059,378	1,988,702	82%	75.0%
10 - TRANSFERS, OUT STABILIZATION.....	-	-	-	-	-	-	0.0%	75.0%
11 - RESERVE FUND.....	-	75,000	(25,000)	50,000	-	-	0.0%	75.0%
12 - OTHER AMOUNTS TO RAISE* .....	-	-	-	-	-	-	0.0%	75.0%
TOTAL GENERAL FUND.....	-	53,932,203	22,689	53,954,892	35,551,095	18,257,662	66%	75.0%

\*Liuna, Overlay Reserve, Collective Bargaining

## TOWN OF WAREHAM, MASSACHUSETTS

FISCAL YEAR 2014

GENERAL FUND

REVENUE BUDGET TO ACTUAL REPORT

July 1, 2013 - March 31, 2014

UNAUDITED UNADJUSTED

	Original Budget	FY14 YTD Revenue	FY14 Percent Budget	FY13 Same Period YTD	FY14 vs FY13
<b>1 - Real Estate</b>					
1a. Real estate	32,635,512	24,370,979	75%	23,547,736	3.50%
1b. Personal Property Taxes	1,090,888	1,000,062	92%	874,224	14.39%
<b>TOTAL</b>	33,726,400	25,371,041	75%	24,421,960	
<b>2 - Excise Taxes</b>					
1a. Boat Excise*	54,966	6,606	12%	3,944	67.49%
1b. Hotel/Motel Tax	29,211	36,674	125%	22,003	66.22%
1c. Meals Tax	434,202	340,518	78%	339,552	0.28%
1d. Motor Vehicle Excise	2,130,601	2,021,609	95%	1,721,321	17.45%
<b>TOTAL</b>	2,648,980	2,405,307	91%	2,086,820	
*commitments not sent until March 2014					
<b>3 - Penalties and Interest on Taxes</b>					
1. Penalties and Interest	275,866	207,920	75%	170,736	21.78%
<b>TOTAL</b>	275,866	207,920	75%	170,736	
<b>4 - Fees</b>					
1. Fees	554,056	397,850	72%	357,175	11.39%
<b>TOTAL</b>	554,056	397,850	72%	357,175	
<b>5 - Rentals</b>					
1. Rentals	115,829	88,831	77%	87,267	1.79%
<b>TOTAL</b>	115,829	88,831	77%	87,267	
<b>6 - Licenses and Permits</b>					
1. Licenses and Permits	839,932	806,994	96%	617,054	30.78%
<b>TOTAL</b>	839,932	806,994	96%	617,054	
<b>7 - Fines and Forfeitures</b>					
1. Fines and Forfeitures	81,704	33,173	41%	76,301	-56.52%
<b>TOTAL</b>	81,704	33,173	41%	76,301	
<b>8 - Investment Income</b>					
1. Investment income	19,905	58,743	295%	24,118	143.56%
<b>TOTAL</b>	19,905	58,743	295%	24,118	
<b>9 - Miscellaneous Recurring Revenue</b>					
1. Misc. Recurring Revenue	323,593	209,484	65%	306,585	-31.67%
<b>TOTAL</b>	323,593	209,484	65%	306,585	
<b>10 - Miscellaneous Non-Recurring Revenue</b>					
1. Misc. Non-Recurring Revenue	531,787	49,844	9%	355,627	-85.98%
<b>TOTAL</b>	531,787	49,844	9%	355,627	

**11 - Medicaid Reimbursement**

1. Medicaid Reimbursement	<u>271,505</u>	<u>165,777</u>	<u>61%</u>	<u>136,458</u>	21.49%
TOTAL	271,505	165,777	61%	136,458	

**12 - Tax Title and Foreclosures**

1. Tax Title and Foreclosures	<u>208,194</u>	<u>493,963</u>	<u>237%</u>	<u>0</u>	#DIV/0!
TOTAL	208,194	493,963	237%	0	

**12 - State Cherry Sheet Revenue**

1. State Cherry Sheet Revenue	<u>14,665,732</u>	<u>9,179,768</u>	<u>63%</u>	<u>10,739,650</u>	-14.52%
TOTAL	14,665,732	9,179,768	63%	10,739,650	

**12 - Transfers in from Other Funds**

1. Transfers in from Other Funds	<u>688,000</u>	<u>988,741</u>	<u>144%</u>	<u>914,976</u>	8.06%
TOTAL	688,000	988,741	144%	914,976	
TOTAL	<u>54,471,784</u>	<u>40,457,436</u>	<u>74%</u>	<u>21,134,062</u>	91.43%