MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: January 7, 2015

I. CALL MEETING TO ORDER

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

II. ROLL CALL

Members Present: Bonnie Cottuli, Chairman
Donna Bronk, Vice Chairman (Arrived at 6:40 P.M.)
Jeff Langan, Clerk
Joan Fontes
Marilyn Jordan
Dominic Cammarano
Tom Worthen
Ellis Bailey

Member Absent: David Heard

Also Present: Derek Sullivan, Town Administrator
Selectman Alan Slavin, BOS Liaison (Arrived at 6:35 P.M.)

NOTE: Ms. Cottuli welcomed Mr. Bailey as a member of the FinCom.

III. CITIZENS PARTICIPATION

No-one came forward for Citizens Participation.

IV. TOWN ADMINISTRATOR'S REPORT

A. Review of FY 2014 actuals vs. budget w/ comparison to FY 2015 actuals vs. budget.

Mr. Sullivan distributed & discussed expenditure budget figures to actual report for FY 2014 – FY 2015. (Attached as reference).

Brief discussion ensued re: where Free Cash came from this past October.

B. School Committee preliminary budget figure.

Mr. Sullivan stated the School Committee will be announcing this figure this evening at their meeting. It will be publicly known tomorrow. He stated there will be an increase in their budget, thus the Town will be looking at a deficit situation again.

Mr. Sullivan stated the Town budget is due on January 25th. He stated he has met w/ various department heads & he will be setting up the all day departmental budget meetings for sometime in February.

NOTE: Ms. Bronk arrived at this time.

Mr. Sullivan explained how the departmental budget meetings were conducted last year & how the BOS was involved. Brief discussion ensued re: the departmental budget meetings.

Mr. Sullivan explained how he is planning to proceed w/ showing budget changes from FY 2015 to the proposed FY 2016 budget, including further breakdowns.

Ms. Bronk asked Mr. Sullivan if there have been complaints re: the Town Hall's four day work week & the lack of staffing due to sick days, vacation days, etc. She stated she has heard complaints that the public are having difficulty getting business done at certain departments. Mr. Sullivan stated there have been some complaints re: staffing, but he has also heard positive feedback re: Town Hall being open later so the public can do business after work.

C. Any other fiscal matters.
1. LED Upgrades.

Mr. Sullivan spoke re: LED upgrades. He stated the cost of the project was over $350,000. There were incentives & the total cost was $74,000. He stated the Town now has the ability to move forward on other buildings, for example, the Hammond School which has a lease w/ the Boys & Girls Club. He stated the Town is also looking to upgrade street lights to LED.

NOTE: Mr. Worthen updated the FinCom on his attendance at the preliminary School Committee budget meeting held in December.

2. Audit Documents.

Mr. Sullivan stated the FinCom received the FY 2014 Audit documents (Management Letter, Report of Examination of Basic Financial Information, & Reports on Federal Award Programs).

Ms. Cottuli stated the FinCom needs to review the documentation & will discuss it at the next FinCom meeting.

Mr. Sullivan highlighted several issues re: the Audit, such as tracking employee time & the Healthcare Trust.

Mr. Sullivan stated a posting will be done shortly for an Assistant Town Accountant & specific software will be purchased for reporting.

V. <u>FINANCE COMMITTEE MATTERS</u>

A. Review Special Town Meeting Warrant schedule.

B. Review updated draft of Annual & Special Town Meeting deadlines/dates.

The FinCom reviewed the schedule & deadlines/dates w/ Mr. Sullivan.

Brief discussion ensued re: possibly having Mr. Sullivan present the budget to the FinCom on February 4, 2015.

Ms. Jordan asked when nomination papers can be picked up. Mr. Sullivan stated January 12th.

Mr. Sullivan stated he received the Capital Plan & can provide a copy to the FinCom. He also stated he is still working on the legal aspect re: the dam issue.

Brief discussion ensued re: when to discuss the audit. The FinCom & Mr. Sullivan concurred to discuss the audit on January 21, 2015.

VI. LIAISON REPORTS

There were no liaison reports.

VII. ANY OTHER BUSINESS

There was no other business.

VIII. APPROVE MEETING MINUTES – DECEMBER 10, 2014

MOTION: Ms. Bronk moved to approve the meeting minutes of December 10, 2014. Mr. Langan seconded.

VOTE: (5-0-3)
Mr. Cammarano, Ms. Jordan, & Mr. Bailey abstained

IX. NEXT MEETING DATE

The next meeting will be held on January 21, 2015.

X. ADJOURNMENT

MOTION: Ms. Bronk moved to adjourn the meeting at 7:30 P.M. Mr. Cammarano seconded.

VOTE: Unanimous (8-0-0)

Respectfully submitted,

Kelly Barrasso

Kelly Barrasso/Transcriptionist

Date signed: 1/21/15

Attest: Jeff Langan RB

Jeff Langan, Clerk
WAREHAM FINANCE COMMITTEE

Date copy sent to Town Clerk: 1/22/15

A TRUE COPY
ATTEST
Mary Ann Silva
TOWN CLERK

NOVEMBER FY14

TOWN OF WAREHAM, MASSACHUSETTS
FISCAL YEAR 2014
GENERAL FUND
EXPENDITURE BUDGET TO ACTUAL REPORT
July 1, 2013 - November 30, 2013
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	-	11,540	986	-	10,554	8.5%	41.7%
Personal Services.......................	-	-	-	-	-	-	-	0.0%	41.7%
Capital.....................................	-	-	-	-	-	-	-	0.0%	
Transfers Out............................	-	-	-	-	-	-	-	0.0%	
TOTAL..........................	-	11,540	-	11,540	986	-	10,554	9%	41.7%
Selectmen									
Expenses..................................	-	9,287	-	9,287	5,005	-	4,282	53.9%	41.7%
Personal Services.......................	-	73,654	-	73,654	29,334	-	44,320	39.8%	41.7%
Capital.....................................	-	-	-	-	-	-	-	0.0%	
Transfers Out............................	-	-	-	-	-	-	-	0.0%	
TOTAL..........................	-	82,941	-	82,941	34,340	-	48,601	41%	41.7%
Town Administrator									
Expenses..................................	-	15,112	-	15,112	2,762	-	12,350	18.3%	41.7%
Personal Services.......................	-	198,297	-	198,297	78,067	-	120,230	39.4%	41.7%
Capital.....................................	-	-	-	-	-	-	-	0.0%	
Transfers Out............................	-	-	-	-	-	-	-	0.0%	
TOTAL..........................	-	213,409	-	213,409	80,828	-	132,581	38%	41.7%
Finance Committee									
Expenses..................................	-	3,000	-	3,000	373	-	2,627	12.4%	41.7%
Personal Services.......................	-	-	-	-	-	-	-	0.0%	41.7%
Capital.....................................	-	-	-	-	-	-	-	0.0%	
Transfers Out............................	-	-	-	-	-	-	-	0.0%	
TOTAL..........................	-	3,000	-	3,000	373	-	2,627	12%	41.7%
Town Accountant									
Expenses..................................	-	28,914		28,914	19,599	-	9,315	67.8%	41.7%
Personal Services.......................	-	112,170		112,170	44,094	-	68,076	39.3%	41.7%
Capital.....................................	-	-	-	-	-	-	-	0.0%	
Transfers Out............................	-	-	-	-	-	-	-	0.0%	
TOTAL..........................	-	141,084	-	141,084	63,693	-	77,391	45%	41.7%

Audit									
Expenses	-	65,000	-	65,000	15,000	-	50,000	23.1%	41.7%
Personal Services	-	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	65,000	-	65,000	15,000	-	50,000	23%	41.7%
Assessor									
Expenses	-	18,485	-	18,485	8,817	-	9,668	47.7%	41.7%
Personal Services*	-	264,144	-	264,144	98,009	-	166,135	37.1%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	41.7%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	282,629	-	282,629	106,826	-	175,803	38%	41.7%
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	31,280	-	68,220	31.4%	41.7%
Personal Services	-	278,039	-	278,039	106,658	-	171,381	38.4%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	377,539	-	377,539	137,938	-	239,601	37%	41.7%
General Services									
Expenses	-	65,000	-	65,000	27,696	-	37,304	42.6%	41.7%
Personal Services	-	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	65,000	-	65,000	27,696	-	37,304	43%	41.7%
Legal Services									
Expenses	-	220,000		220,000	52,490	-	167,510	23.9%	41.7%
Personal Services	-	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	220,000	-	220,000	52,490	-	167,510	24%	41.7%
Personnel Services									
Expenses	-	4,200	-	4,200	1,211	-	2,989	28.8%	41.7%
Personal Services	-	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	

TOTAL.............................	-	4,200	-	4,200	1,211	-	2,989	29%	41.7%

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	203,432	-	59,494	77.4%	41.7%
Personal Services	-	136,963	-	136,963	54,953	-	82,010	40.1%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	399,889	-	399,889	258,385	-	141,504	65%	41.7%
MIS/Communications									
Expenses	-	-	-	62,934	30,198	-	32,736	48.0%	41.7%
Personal Services	-	62,934	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	62,934	-	62,934	30,198	-	32,736	48%	41.7%
Town Clerk									
Expenses	-	12,983	-	12,983	3,610	-	9,373	27.8%	41.7%
Personal Services	-	139,685	-	139,685	54,315	-	85,370	38.9%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	152,668	-	152,668	57,925	-	94,743	38%	41.7%
Elections & Registrations									
Expenses	-	7,775	-	7,775	-	-	7,775	0.0%	41.7%
Personal Services	-	10,650	-	10,650	228	-	10,422	2.1%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	41.7%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	18,425	-	18,425	228	-	18,197	1%	41.7%
Conservation Commission	-	-	-	-	-	-	-	0.0%	0.0%
Expenses	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services	-	-	-	-	-	-	-	0.0%	
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out									
	-	-	-	-	-	-	-	0%	0.0%
TOTAL	-	-	-	-	-	-	-	0%	0.0%

Town Planner									
Expenses	-	9,220	-	9,220	1,486	-	7,734	16.1%	41.7%
Personal Services	-	156,926	-	156,926	52,120	-	104,806	33.2%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	166,146	-	166,146	53,606	-	112,540	32%	41.7%
Planning Board									
Expenses	-	3,500	-	3,500	1,705	-	1,795	48.7%	41.7%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	3,500	-	3,500	1,705	-	1,795	49%	41.7%
Zoning Board of Appeals									
Expenses	-	3,871	-	3,871	210	-	3,661	5.4%	41.7%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	3,871	-	3,871	210	-	3,661	5%	41.7%
Sick Leave Bonus									
Expenses	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services	-	71,250	-	71,250	-	-	71,250	0.0%	41.7%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	71,250	-	71,250	-	-	71,250	0%	41.7%
TOTAL GENERAL GOVERNMENT	-	2,345,025	-	2,345,025	923,638	-	1,421,387	39%	41.7%
2 - PUBLIC SAFETY									
Police									
Expenses	-	413,776	-	413,776	202,048	-	211,728	48.8%	33.3%
Personal Services	-	3,910,640	-	3,910,640	1,675,390	-	2,235,250	42.8%	33.3%
Capital	-	49,082	-	49,082	-	-	49,082	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	4,373,498	-	4,373,498	1,877,438	-	2,496,060	43%	33.3%
Inspection Services									
Expenses	4,000	49,570		53,570	20,988	-	32,582	39.2%	33.3%
Personal Services	-	228,826		228,826	93,062	-	135,764	40.7%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	33.3%
TOTAL	-	278,396	-	282,396	114,050	-	168,346	40%	33.3%

Animal Control									
Expenses	-	27,270	-	27,270	6,745	-	20,525	24.7%	33.3%
Personal Services	-	61,589	-	61,589	17,810	-	43,779	28.9%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	33.3%
TOTAL	-	88,859	-	88,859	24,555	-	64,304	28%	33.3%
Harbormaster/Shellfish									
Expenses	-	32,972	-	32,972	17,536	-	15,436	53.2%	33.3%
Personal Services	-	218,307	-	218,307	103,054	-	115,253	47.2%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	251,279	-	251,279	120,590	-	130,689	48%	33.3%
Herring Commission									
Expenses	-	-	-	-	280	-	-	0.0%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	-	-	-	-	-	-	0.0%	33.3%
TOTAL PUBLIC SAFETY	-	4,992,032	-	4,996,032	2,136,633	-	2,859,399	43%	33.3%
3 - EDUCATION									
School Department									
Net School Spending	-	5,461,357	-	5,461,357	6,443,408	-	(982,051)	118.0%	33.3%
Non Net School Spending	-	21,418,298	-	21,418,298	1,486,289	-	19,932,009	6.9%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	26,879,655	-	26,879,655	7,929,696	-	18,949,959	30%	33.3%
Upper Cape Regional									
Expenses	-	2,996,227	-	2,996,227	1,498,114	-	1,498,114	50.0%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	2,996,227	-	2,996,227	1,498,114	-	1,498,114	50%	33.3%
TOTAL EDUCATION	-	29,875,882	-	29,875,882	9,427,810	-	20,448,072	32%	33.3%

4 - PUBLIC WORKS

Municipal Maintenances/Town Buildings									
Expenses	-	371,453	-	371,453	153,586	-	217,867	41.3%	33.3%
Personal Services	-	863,756	-	863,756	363,178	-	500,578	42.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	1,235,209	-	1,235,209	516,764	-	718,445	42%	33.3%
Snow & Ice									
Expenses	-	131,000	-	131,000	2,897	-	128,103	2.2%	33.3%
Personal Services	-	61,000	-	61,000	479	-	60,521	0.8%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	33.3%
TOTAL	-	192,000	-	192,000	3,376	-	188,624	2%	33.3%
Street Lights									
Expenses	-	110,000	-	110,000	69,991	-	40,009	63.6%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	110,000	-	110,000	69,991	-	40,009	64%	33.3%
Recycling									
Expenses	-	-	-	-	4,090	-	(4,090)	#DIV/0!	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	-	-	-	4,090	-	(4,090)	#DIV/0!	33.3%
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	-	1,537,209	-	1,537,209	594,222	-	942,987	39%	33.3%

5 - HEALTH AND HUMAN SERVICES

Board of Health									
Expenses	-	22,157	-	22,157	6,305	-	15,852	28.5%	33.3%
Personal Services	-	158,139	-	158,139	63,427	-	94,712	40.1%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	33.3%
TOTAL	-	180,296	-	180,296	69,732	-	110,564	39%	33.3%

Council on Aging/Social Services									
Expenses	-	9,850	-	9,850	3,177	-	6,673	32.3%	33.3%
Personal Services	-	72,766	-	72,766	32,317	-	40,449	44.4%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	82,616	-	82,616	35,494	-	47,122	43%	33.3%
Veterans Services									
Expenses	-	289,000	-	289,000	150,526	-	138,474	52.1%	33.3%
Personal Services	-		-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	289,000	-	289,000	150,526	-	138,474	52%	33.3%
Disabilities - ADA									
Expenses	-	800	-	800	409	-	391	51.1%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	800	-	800	409	-	391	51%	33.3%
TOTAL HEALTH AND HUMAN SERVICES	-	552,712	-	552,712	256,161	-	296,551	46%	33.3%
6 - CULTURE AND RECREATION									
Library									
Expenses	-	87,545	-	87,545	50,804	-	36,741	58.0%	33.3%
Personal Services	-	208,092	-	208,092	114,350	-	93,742	55.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	295,637	-	295,637	165,154	-	130,483	56%	33.3%
Beaches/Lifeguards									
Expenses	-	-	-	-	-	-	-	0.0%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	-	-	-	-	-	-	0%	33.3%

Historical District Commission									
Expenses	-	200	-	200	8	-	192	3.9%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	200	-	200	8	-	192	4%	33.3%
Historical Committee									
Expenses	-	200	-	200	20	-	180	9.9%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	33.3%
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	200	-	200	20	-	180	10%	33.3%
TOTAL CULTURE AND RECREATION	-	296,037	-	296,037	165,182	-	130,855	56%	33.3%
7 - DEBT SERVICE									
Debt - Principal	-	644,500	-	644,500	385,000	-	259,500	59.7%	33.3%
Debt - Interest Long	-	84,500	-	84,500	42,887	-	41,613	50.8%	33.3%
Debt - Interest Short	-	50,000	-	50,000	-	-	50,000	0.0%	33.3%
Debt - Middle School Dept	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL DEBT SERVICE	-	779,000	-	779,000	427,887	-	351,113	55%	33.3%
8 - INTERGOVERNMENTAL									
Regional Landfill									
Expenses	-	24,000	-	-	-	-	-	0.0%	0.0%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	
Transfers Out	-	-	-	-	-	-	-	0.0%	
TOTAL	-	24,000	-	-	-	-	-	0.0%	0.0%
SRPEDD Assessment									
Expenses	-	4,240	-	4,240	3,525	-	715	83.1%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	33.3%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	4,240	-	4,240	3,525	-	715	83%	33.3%
Retired Teachers Health Insurance									
Expenses	-	1,286,882	-	1,286,882	-	-	1,286,882	0.0%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	1,286,882	-	1,286,882	-	-	1,286,882	0%	33.3%

Mosquito Control Project									
Expenses	-	93,907	-	93,907	-	-	93,907	0.0%	33.3%
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%	33.3%
Air Pollution District									
Expenses	-	7,249	-	7,249	-	-	7,249	0.0%	33.3%
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%	33.3%
RMV Non Renewal									
Expenses	-	43,100	-	43,100	61,628	-	(18,528)	143.0%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	43,100	-	43,100	61,628	-	(18,528)	143%	33.3%
Regional Transit									
Expenses	-	171,316	-	171,316	-	-	171,316	0.0%	33.3%
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%	33.3%
Special Education									
Expenses	-	-	-	-	-	-	-	#DIV/0!	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	-	-	-	-	-	-	#DIV/0!	33.3%
School Choice Sending Tuition									
Expenses	-	336,348	-	336,348	-	-	336,348	0.0%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	336,348	-	336,348	-	-	336,348	0%	33.3%

Charter School Sending Tuition									
Expenses	-	393,842	-	393,842	-	-	393,842	0.0%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	393,842	-	393,842	-	-	393,842	0%	33.3%
County Tax									
Expenses	-	70,342	-	70,342	35,171	-	35,171	50.0%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	70,342	-	70,342	35,171	-	35,171	50%	33.3%
TOTAL INTERGOVERNMENTAL*	-	2,431,226	-	2,402,986	96,799	-	2,306,187	4%	33.3%
9 - UNCLASSIFIED									
Retirement									
Expenses	-	2,873,768	-	2,873,768	2,853,292	-	20,476	99.3%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	2,873,768	-	2,873,768	2,853,292	-	20,476	99%	33.3%
Town Insurance - Workers Comp									
Expenses	-	439,448	-	439,448	387,594	-	51,854	88.2%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	439,448	-	439,448	387,594	-	51,854	88%	33.3%
Unemployment									
Expenses	-	220,000	-	220,000	38,399	-	181,601	17.5%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	220,000	-	220,000	38,399	-	181,601	17%	33.3%
Medical Insurance									
Expenses	-	6,714,709	-	6,714,709	-	-	6,714,709	0.0%	33.3%
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%	33.3%

Life Insurance									
Expenses	-	40,000	-	40,000	13,514	-	26,487	33.8%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	40,000	-	40,000	13,514	-	26,487	34%	33.3%
FICA - Medicare									
Expenses	-	430,000	-	430,000	115,080	-	314,920	26.8%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	430,000	-	430,000	115,080	-	314,920	27%	33.3%
Town Insurance - General									
Expenses	-	330,155	-	330,155	318,911	-	11,244	96.6%	33.3%
Personal Services	-	-	-	-	-	-	-	0.0%	0.0%
Capital	-	-	-	-	-	-	-	0.0%	0.0%
Transfers Out	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	330,155	-	330,155	318,911	-	11,244	97%	33.3%
TOTAL UNCLASSIFIED	-	11,048,080	-	11,048,080	3,726,789	-	7,321,291	34%	33.3%
10 - TRANSFERS, OUT STABALIZATION.	-	-	-	150,000	-	-	-	0.0%	0.0%
11 - RESERVE FUND	-	75,000	-	75,000	-	-	-	0.0%	0.0%
12 - OTHER AMOUNTS TO RAISE*	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL GENERAL FUND	-	53,932,203	-	53,932,203	17,755,120	-	36,077,843	33%	33.3%

*Liuna, Overlay Reserve, Collective Bargaining

NOVEMBER FY15

41.67%

TOWN OF WAREHAM, MASSACHUSETTS
FISCAL YEAR 2015
GENERAL FUND
EXPENDITURE BUDGET TO ACTUAL REPORT
July 1, 2014 - November 30 2014
UNAUDITED UNADJUSTED

	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
1 - GENERAL GOVERNMENT								
Town Meeting								
Expenses	-	12,640	-	12,640	2,010	10,630	15.9%	41.7%
Personal Services	-	-	-	-		-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	12,640	-	12,640	2,010	10,630	16%	41.7%
Selectmen								
Expenses	-	9,100	-	9,100	5,472	3,628	60.1%	41.7%
Personal Services	-	76,612	-	76,612	29,612	47,000	38.7%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	85,712	-	85,712	35,084	50,628	41%	41.7%
Town Administrator								
Expenses	-	9,950	-	9,950	923	9,027	9.3%	41.7%
Personal Services	-	223,124	-	223,124	84,456	138,668	37.9%	41.7%
Articles	120,875	-	80,000	200,875	4,178	196,697	2.1%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	120,875	233,074	-	433,949	89,557	344,392	21%	41.7%
Finance Committee								
Expenses	-	3,000	-	3,000	1,003	1,997	33.4%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	

TOTAL	-	3,000	-	3,000	1,003	1,997	33%	41.7%
Town Accountant								
Expenses	2,000	9,650	-	11,650	515	11,135	4.4%	41.7%
Personal Services	-	155,692		155,692	46,315	109,377	29.7%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	165,342	-	167,342	46,831	120,511	28%	41.7%
Audit								
Expenses		65,000	-	65,000	15,000	50,000	23.1%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	65,000	-	65,000	15,000	50,000	23%	41.7%
Assessor								
Expenses	3,000	36,214	-	39,214	1,666	37,548	4.2%	41.7%
Personal Services*	-	251,046	-	251,046	101,231	149,815	40.3%	41.7%
Capital	-	-	190,000	190,000	-	-	0.0%	41.7%
TOTAL	-	287,260	190,000	480,260	102,897	187,363	21%	41.7%
Revaluation								
Expenses	79,053	-	-	79,053	64,953	14,100	82.2%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	-	-	79,053	64,953	14,100	0%	0.0%
Treasurer/Collector								
Expenses	-	93,650	-	93,650	30,726	62,924	32.8%	41.7%
Personal Services	-	291,423	-	291,423	112,335	179,088	38.5%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	385,073	-	385,073	143,060	242,013	37%	41.7%

General Services								
Expenses	-	65,000	-	65,000	32,731	32,269	50.4%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	65,000	-	65,000	32,731	32,269	50%	41.7%
Legal Services								
Expenses	-	216,000		216,000	69,445	146,555	32.2%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	216,000	-	216,000	69,445	146,555	32%	41.7%
Personnel Services								
Expenses	-	3,500	-	3,500	168	3,332	4.8%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	3,500	-	3,500	168	3,332	5%	41.7%
Personnel Board								
Expenses	-	-	-	-	-	-	0.0%	41.7%
Articles	103,909	-	78,500	182,409	87,325	95,084	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	103,909	-	-	182,409	87,325	95,084	0%	41.7%
MIS/Data Processing								
Expenses	9,651	265,840	-	275,491	132,123	143,368	48.0%	41.7%
Personal Services	-	142,193	-	142,193	55,668	86,525	39.1%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	408,033	-	417,684	187,791	229,893	45%	41.7%
MIS/Communications								

Expenses	-	62,934	-	62,934	27,187	35,747	43.2%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	62,934	-	62,934	27,187	35,747	43%	41.7%
Town Clerk								
Expenses	-	15,446	-	15,446	2,857	12,589	18.5%	41.7%
Personal Services	-	144,291	-	144,291	56,873	87,418	39.4%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	159,737	-	159,737	59,730	100,007	37%	41.7%
Elections & Registrations								
Expenses	-	8,876	-	8,876	4,428	4,448	49.9%	41.7%
Personal Services	-	35,267	-	35,267	19,140	16,127	54.3%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	44,143	-	44,143	23,568	20,575	53%	41.7%
Conservation Commission	-	-	-	-	-	-	0.0%	41.7%
Expenses	-	2,500	-	2,500	70	2,430	0.0%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Articles	9,105	-	-	9,105	-	9,105	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
	-		-		70	11,535	0%	41.7%
TOTAL	9,105	2,500	-	11,605	140	23,071	0%	41.7%
Town Planner								
Expenses	353	9,585	-	9,938	547	9,391	5.5%	41.7%
Personal Services	-	193,775	-	193,775	40,951	152,824	21.1%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	203,360	-	203,713	41,498	162,215	20%	41.7%
Planning Board								
Expenses	294	3,000	-	3,294	203	3,091	6.2%	41.7%

Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	3,000	-	3,294	203	3,091	6%	41.7%
Zoning Board of Appeals								
Expenses	-	3,000	-	3,000	72	2,928	2.4%	41.7%
Articles	6,874	-	-	6,874	-	6,874	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	6,874	3,000	-	9,874	72	9,801	1%	41.7%
Sick Leave Bonus								
Personal Services	-	65,000	-	65,000	3,408	61,592	5.2%	41.7%
TOTAL	-	65,000	-	65,000	3,408	61,592	5%	41.7%
TOTAL GENERAL GOVERNMENT	240,763	2,473,308	190,000	3,156,921	1,033,661	1,944,865	33%	41.7%
2 - PUBLIC SAFETY								
Police								
Expenses	-	435,000	-	435,000	169,879	265,121	39.1%	41.7%
Personal Services	-	3,918,945	-	3,918,945	1,575,626	2,343,319	40.2%	41.7%
Articles	119,658	-	65,000	184,658	100,383	84,275	54.4%	41.7%
Capital		99,334		99,334	73,317	26,017	73.8%	41.7%
TOTAL	119,658	4,453,279	65,000	4,637,937	1,919,204	2,718,733	41%	41.7%
Inspection Services								
Expenses	-	49,570	-	49,570	26,451	23,119	53.4%	41.7%
Personal Services	-	246,017	-	246,017	77,908	168,109	31.7%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	295,587	-	295,587	104,359	191,228	35%	41.7%
Emergency Management								
Expenses	-	-	-	-	-	-	0.0%	0.0%
Personal Services	-	-	-	-	-	-	0.0%	0.0%

Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	-	-	-	-	-	0.0%	0.0%
Animal Control								
Expenses	-	27,250	-	27,250	6,955	20,295	25.5%	41.7%
Personal Services	-	51,703	-	51,703	15,886	35,817	30.7%	41.7%
Capital	-	-	-	-	-	-	0.0%	0.0%
TOTAL	-	78,953	-	78,953	22,841	56,112	29%	41.7%
Harbormaster/Shellfish								
Expenses	-	33,000	-	33,000	24,992	8,008	75.7%	41.7%
Personal Services	-	273,591	-	273,591	134,681	138,910	49.2%	41.7%
Articles	61,999	-	44,500	106,499	32,602	73,897	0.0%	41.7%
TOTAL	61,999	306,591	44,500	413,090	192,275	220,815	47%	41.7%
Herring Commission								
Expenses	-	-	-	-	-	-	0.0%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	
TOTAL	-	-	-	-	-	-	0.0%	41.7%
TOTAL PUBLIC SAFETY	181,657	5,134,410	109,500	5,425,567	2,238,680	3,186,888	41%	41.7%

3 - EDUCATION

School Department								
Expenses		1,444,600	-	1,444,600	1,323,328	121,273	91.6%	41.7%
Personnel		25,435,055	-	25,435,055	6,629,562	18,805,493	26.1%	41.7%
Capital		-	-	-	-	-	0.0%	41.7%
TOTAL	-	26,879,655	-	26,879,655	7,952,890	18,926,765	30%	41.7%

Upper Cape Regional

Expenses	-	2,747,881	-	2,747,881	1,373,941	1,373,941	50.0%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	2,747,881	-	2,747,881	1,373,941	1,373,941	50%	41.7%
TOTAL EDUCATION	-	29,627,536	-	29,627,536	9,326,830	20,300,706	31%	41.7%
4 - PUBLIC WORKS								
Municipal Maintenances/Town Buildings								
Expenses	-	396,400	-	396,400	134,137	262,263	33.8%	41.7%
Personal Services	-	861,748	-	861,748	313,162	548,586	36.3%	41.7%
Articles	34,478	-	-	34,478	1,810	32,668	5.2%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	34,478	1,258,148	-	1,292,626	449,109	843,517	35%	41.7%
Snow & Ice								
Expenses	-	241,000	-	241,000	243	240,757	0.1%	41.7%
Personal Services	-	75,000	-	75,000	259	74,741	0.3%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	316,000	-	316,000	503	315,497	0%	41.7%
Street Lights								
Expenses	-	105,000	-	105,000	36,837	68,163	35.1%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	105,000	-	105,000	36,837	68,163	35%	41.7%
Recycling								
Expenses	-	-	-	-	-	-	0.0%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%

TOTAL	-	-	-	-	-	-	0%	41.7%
Cemetery								
Expenses	-	-	-	-	-	-	0.0%	41.7%
Articles	123,975	-	-	123,975	764	123,210	0.6%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	123,975	-	-	123,975	764	123,210	0%	41.7%
TOTAL PUBLIC WORKS	158,453	1,679,148	-	1,837,601	487,213	1,350,387	27%	41.7%
5 - HEALTH AND HUMAN SERVICES								
Board of Health								
Expenses	-	27,800	-	27,800	6,374	21,426	22.9%	41.7%
Personal Services	-	167,620	-	167,620	67,206	100,414	40.1%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	195,420	-	195,420	73,580	121,840	38%	41.7%
Council on Aging/Social Services								
Expenses	-	-	-	-	-	-	0.0%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	-	-	-	-	-	0%	41.7%
Veterans Services								
Expenses	12,300	323,800	-	336,100	188,627	147,473	56.1%	41.7%
Personal Services	-		-	-	-	-	0.0%	41.7%
Capital	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	323,800	-	336,100	188,627	147,473	56%	41.7%
Veterans Council								
Expenses	-	400	-	400	-	400	0.0%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%

TOTAL	-	400	-	400	-	400	0%	41.7%
Disabilities - ADA								
Expenses	-	400	253	653	177	476	27.1%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	400	253	653	177	476	27%	41.7%
TOTAL HEALTH AND HUMAN SERVICES	-	520,020	253	532,173	262,384	269,789	49%	41.7%
6 - CULTURE AND RECREATION								
Library								
Expenses	-	36,550	-	36,550	7,046	29,504	19.3%	41.7%
Personal Services	-	88,289	-	88,289	44,283	44,006	50.2%	41.7%
TOTAL	-	124,839	-	124,839	51,329	73,510	41%	41.7%
Beaches/Lifeguards								
Expenses	-	-	-	-	-	-	0.0%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	-	-	-	-	-	0%	41.7%
Historical District Commission								
Expenses	-	200	-	200	177	23	88.4%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	200	-	200	177	23	88%	41.7%
Historical Committee								
Expenses	-	200	-	200	-	200	0.0%	41.7%
Personal Services	-	-	-	-	-	-	0.0%	41.7%
TOTAL	-	200	-	200	-	200	0%	41.7%

TOTAL CULTURE AND RECREATION............	-	125,239	-	125,239	51,506	73,733	41%	41.7%
7 - DEBT SERVICE								
Debt - Principal................................	-	733,000	-	733,000	360,000	373,000	49.1%	41.7%
Debt - Interest Long..........................	-	68,305	-	68,305	24,299	44,006	35.6%	41.7%
Debt - Interest Short..........................	-	30,000	-	30,000	1,769	28,231	5.9%	41.7%
Debt - Middle School Dept.................	-	-	-	-	-	-	0.0%	41.7%
TOTAL DEBT SERVICE.............................	-	831,305	-	831,305	386,068	445,237	46%	41.7%
8 - INTERGOVERNMENTAL								
SRPEDD Assessment Expenses............................	-	3,613	-	3,613	3,613	(0)	100.0%	41.7%
TOTAL......................	-	3,613	-	3,613	3,613	(0)	100%	41.7%
District Veteran Serv Assessment Expenses............................	-		-	-	-	-	0.0%	41.7%
TOTAL......................	-	-	-	-	-	-		41.7%
County Tax Expenses............................	-	72,101	-	72,101	36,050	36,050	50.0%	41.7%
TOTAL......................	-	72,101	-	72,101	36,050	36,050	50%	41.7%
TOTAL INTERGOVERNMENTAL*....................	-	75,714	-	75,714	39,663	36,050	52%	41.7%
9 - UNCLASSIFIED								
Retirement Expenses............................	-	3,249,644	-	3,249,644	3,218,820	30,824	99.1%	41.7%

TOTAL	-	3,249,644	-	3,249,644	3,218,820	30,824	99%	41.7%
Town Insurance - Workers Comp Expenses	-	509,759	-	509,759	474,256	35,503	93.0%	41.7%
TOTAL	-	509,759	-	509,759	474,256	35,503	93%	41.7%
Unemployment Expenses	-	300,000	-	300,000	145,259	154,741	48.4%	41.7%
TOTAL	-	300,000	-	300,000	145,259	154,741	48%	41.7%
Medical Insurance Expenses	-	7,278,637	-	7,278,637	1,017,737	6,260,900	14.0%	41.7%
TOTAL	-	7,278,637	-	7,278,637	1,017,737	6,260,900	14%	41.7%
Life Insurance Expenses	-	40,000	-	40,000	8,884	31,116	22.2%	41.7%
TOTAL	-	40,000	-	40,000	8,884	31,116	22%	41.7%
FICA - Medicare Expenses	-	430,000	-	430,000	136,826	293,174	31.8%	41.7%
TOTAL	-	430,000	-	430,000	136,826	293,174	32%	41.7%
Town Insurance - General Expenses	-	382,979	-	382,979	357,723	25,256	93.4%	41.7%
TOTAL	-	382,979	-	382,979	357,723	25,256	93%	41.7%
TOTAL UNCLASSIFIED	-	12,191,019	-	12,191,019	5,359,506	6,831,513	44%	41.7%

10 - TRANSFERS, OUT STABALIZATION.........	-	-	-	-	750,000	-	0.0%	41.7%
11 - RESERVE FUND....................................	-	97,543	-	97,543	-	-	0.0%	41.7%
12 - OTHER AMOUNTS TO RAISE*.................	-	-	-	-	-	-	0.0%	41.7%
TOTAL GENERAL FUND..............................	580,873	52,755,242	299,753	53,054,994	19,856,184	34,439,169	37%	41.7%

*Liuna, Overlay Reserve, Collective Bargaining