

MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: February 25, 2015

I. CALL MEETING TO ORDER

The meeting was called to order at 6:31 P.M.

II. ROLL CALL

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

Member Absent: Marilyn Jordan

Also Present: Derek Sullivan, Town Administrator

III. CITIZENS PARTICIPATION

No-one came forward for Citizens Participation.

NOTE: The meeting proceeded w/ item V. Finance Committee Matters – A. Discussion w/ School Committee re: School budget.

Present before the FinCom: Kimberly Shaver-Hood, Superintendent
Michael MacMillan, School Finance Director
Geoff Swett, School Committee
Mr. Flaherty, School Committee

Ms. Shaver-Hood proceeded to present the School Department's FY 2016 budget. (Attached as reference). She noted the following:

1. Guidelines for the School Dept.'s budget decisions.
2. Specific priorities for FY 2016 budget.
3. FY 2016 budget request. (Mr. Swett noted that this is the Superintendent's request, not the School Committee's). Mr. MacMillan discussed the difference between NSS vs. non-NSS.
4. WPS budget/expenditure history.
5. Budget expenditure drivers.

6. Staffing changes: Recent trends.

Ms. Cottuli questioned the \$130,000 for additional staff when staff was cut last year to meet budgetary needs.

NOTE: Mr. Cammarano arrived at this time.

Ms. Shaver-Hood explained that nine positions were added last year. She stated there were contractual services that worked w/ SPED students at a cost of \$266,970. At the end of last year, the School Dept. was not happy w/ the contractual services, thus they had to add back positions to support the SPED students. Thus, teachers were hired back at a savings of approx. \$45,000. She added that when the positions were cut last year, \$250,000 in benefits were cut. She feels the positions added back were due to contractual costs that were cut & there are cost savings now vs. utilizing contractual services.

Ms. Bronk asked how many of the nine positions filled are grant funded. Ms. Shaver-Hood stated none of the nine positions are grant funded.

Ms. Cottuli asked what the push is for additional staff requests. Ms. Shaver-Hood stated for example, a new Grade 2 teacher will help keep class sizes down & there is a need for more technical support at the High School.

Ms. Shaver-Hood discussed that the ELA is an un-funded mandate. She noted an increase in this English/language arts program. (English is not the students' first language). She stated the School Dept. is mandated to teach these individuals.

Mr. MacMillan discussed out-of-district Special Education costs & why certain students are placed outside the Wareham School District. Ms. Shaver-Hood discussed mandated costs for foster children. Mr. Swett explained that the rates that are charged are totally out of the School Department's control. He stated it is not unusual to see a 7% increase year after year. Mr. MacMillan stated the School Department is trying to identify SPED students that can be brought back into Wareham's School District to reduce costs.

Mr. Swett discussed "circuit breaker" money.

7. Out of District Tuition.

Discussion ensued.

Ms. Shaver-Hood stated the School Department is looking at how to build programs in-house to help w/ students who normally would be placed out-of-district. Mr. Swett discussed reasons this problems exists. He stated that the Chapter 70 formula doesn't allow for the expansion of these costs. He also stated another problem that exists is the out of control spending of healthcare. Thus, SPED out-of-district tuition & health insurance are the School Department's biggest challenges being faced.

V. FINANCE COMMITTEE MATTERS

A. Discussion w/ School Committee re: School budget. (DONE).

B. Review & vote on articles for the 2015 Annual Spring Town Meeting Warrant.

Mr. Heard stated that last year, there was a discussion re: if the FinCom should vote on articles before the BOS. Ms. Cottuli stated she has always felt that the FinCom vote is independent from the BOS. She stated previously, there was an issue w/ explanations changing after the FinCom voted. This issue is being worked on.

Present before the FinCom: Selectman Teitelbaum, BOS

Mr. Teitelbaum stated there is discussion on voting (FA, NA, IP, etc.). The BOS Chair can discuss this w/ the Fincom Chair going forward. There is a need to be in-sync re: voting.

NOTE: Mr. Heard left the table at this time.

Article 1 – Election of Officers

MOTION: Ms. Bronk moved Favorable Action on Article 1 of the 2015 Annual Town Meeting Warrant. Mr. Cammarano seconded.

VOTE: Unanimous (7-0-0)

Article 2 – Recurring Business

MOTION: Ms. Bronk moved Favorable Action on Article 2 of the 2015 Annual Town Meeting Warrant. Mr. Cammarano seconded.

VOTE: Unanimous (7-0-0)

Article 3 – Compensation for Certain Appointed Officials

Discussion ensued re: the salaries for certain appointed officials. The Moderator's salary is \$118 per diem. The Registrar is \$700 per annum. The Clerk's salary will need to be provided.

NOTE: Mr. Heard returned to the table.

Article 4 – FY16 Revolving Fund

Mr. Sullivan stated he has found several typos/errors in some of the figures listed which he noted. These can be corrected on Town Meeting floor.

MOTION: Mr. Langan moved Favorable Action on Article 4 of the 2015 Annual Town Meeting Warrant. Mr. Worthen seconded.

VOTE: Unanimous (8-0-0)

Article 7 – Acceptance of Property Release for Merchants Way Train Station

Mr. Sullivan read an explanation into the record.

MOTION: Ms. Bronk moved Favorable Action on Article 7 of the 2015 Annual Town Meeting Warrant. Mr. Langan seconded.

VOTE: Unanimous (8-0-0)

Article 8 – Upper Cape Cod Regional Voc-Tech School

Brief discussion ensued re: holding a joint meeting to hear the Upper Cape budget presentation.

Article 9 – WPCF Enterprise Fund

Article 10 – Create Sewer Capital Stabilization Fund

Article 11 – Supplementing Sewer Capital Stabilization Fund

Discussion ensued re: the intent of Articles 9, 10, & 11. It was stated that it will take Town Meeting authorization to take money out of the Sewer Capital Stabilization Fund.

MOTION: Ms. Bronk moved Favorable Action on Article 10 of the 2015 Annual Town Meeting Warrant. Mr. Langan seconded.

VOTE: Unanimous (8-0-0)

Article 12 – Appropriation to EMS

\$1,330,177.00 is the amount.

MOTION: Ms. Bronk moved Favorable Action on Article 12 of the 2015 Annual Town Meeting Warrant. Mr. Cammarano seconded.

VOTE: Unanimous (8-0-0)

Article 13 – New Fees for Weighing & Measuring Devices

Mr. Sullivan explained that the position that deals w/ weights & measures is un-benefited & the salary exceeds the fees received. The goal is to be self-sufficient.

MOTION: Ms. Bronk moved Favorable Action on Article 13 of the 2015 Annual Town Meeting Warrant. Ms. Langan seconded.

VOTE: Unanimous (8-0-0)

Article 14 – Manufactured Homes

Mr. Sullivan read the explanation into the record.

MOTION: Mr. Cammarano moved Favorable Action on Article 14 of the 2015 Annual Town Meeting Warrant. Ms. Bronk seconded.

VOTE: Unanimous (8-0-0)

Article 15 – CP: Onset Boat Ramp

Article 16 – CP: Tennis Courts

Article 17 – CP: Oakdale Playground

Ms. Cottuli stated she will invite these entities to come before the FinCom to discuss these articles.

Article 18 – CP: FY16 Reserves

MOTION: Ms. Bronk moved Favorable Action on Article 18 of the 2015 Annual Town Meeting Warrant. Mr. Worthen seconded.

VOTE: Unanimous (8-0-0)

Article 19 – Roof & Boiler at Decas School

Mr. Sullivan stated the School Dept. is going to be applying for SBA funds for some funding.

Mr. Heard asked how much the feasibility study will cost. Mr. Sullivan stated this will have to be brought forward, but he is assuming the cost may be around \$47,000.

It was stated that there will be a need for a figure & a funding source.

Article 20 – Petition Article – Adoption of MGL Chapter 148:26H

Ms. Cottuli stated she will ask the petitioner to come before the FinCom for discussion.

Article 21 – Petition Article – Street Layout – Bachant Way & Lynne Road

Brief discussion ensued.

C. Upcoming Town Meeting deadlines/dates:

- 1. March 12, 2015 – Last day to submit articles for Special Town Meeting Warrant.**
- 2. March 17, 2015 – BOS to close Special Town Meeting Warrant.**
- 3. March 18, 2015 – FinCom to receive draft Special Town Meeting Warrant.**

VI. LIAISON REPORTS

There were no liaison reports.

VII. ANY OTHER BUSINESS

There was no other business.

VIII. APPROVAL OF MEETING MINUTES: FEBRUARY 4, 2015 & FEBRUARY 18, 2015

MOTION: Mr. Cammarano moved to approve the meeting minutes of February 4, 2015.
Mr. Langan seconded.

VOTE: (7-0-1)
Mr. Heard abstained

MOTION: Mr. Cammarano moved to approve the meeting minutes of February 18, 2015.
Mr. Langan seconded.

VOTE: Unanimous (8-0-0)

IX. NEXT MEETING DATE & TIME

The next meeting will be held on March 4, 2015 at 6:30 P.M.

X. ADJOURNMENT

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

VOTE: Unanimous (8-0-0)

Respectfully submitted,

Kelly Barrasso
Kelly Barrasso, Transcriptionist

Date signed: 3/4/15

Attest: Jeff Langan (KB)
Jeff Langan, Clerk
WAREHAM FINANCE COMMITTEE

Date copy sent to Town Clerk: 3/5/15



WAREHAM PUBLIC SCHOOLS FY16 BUDGET PRESENTATION

Wareham Finance Committee – February 25, 2015

Guidelines for our Budget Decisions

The Wareham Public School Budget should:

- Reflect the educational priorities of the District, as identified in the School Improvement Plans, including:
 - Goals for student achievement, what is best for our students.
 - Clear focus supporting: Math, Literacy, Technology and Safe and Supportive school environments.
- Respect the **fiscal priorities of the Town** by considering cost reduction, new revenue, and program redefinition, with attention given to such considerations as staff patterns, operational efficiencies, and cooperative ventures.
- Advocate for significant **building capital** needs.
- Be **balanced**, realistic and take account of risks such as potential increased costs and reduced revenue.
- Reflect a **multi-year financial plan**, to support long-term financial sustainability and educational planning, using three-year forecasts of revenues and expenditures.

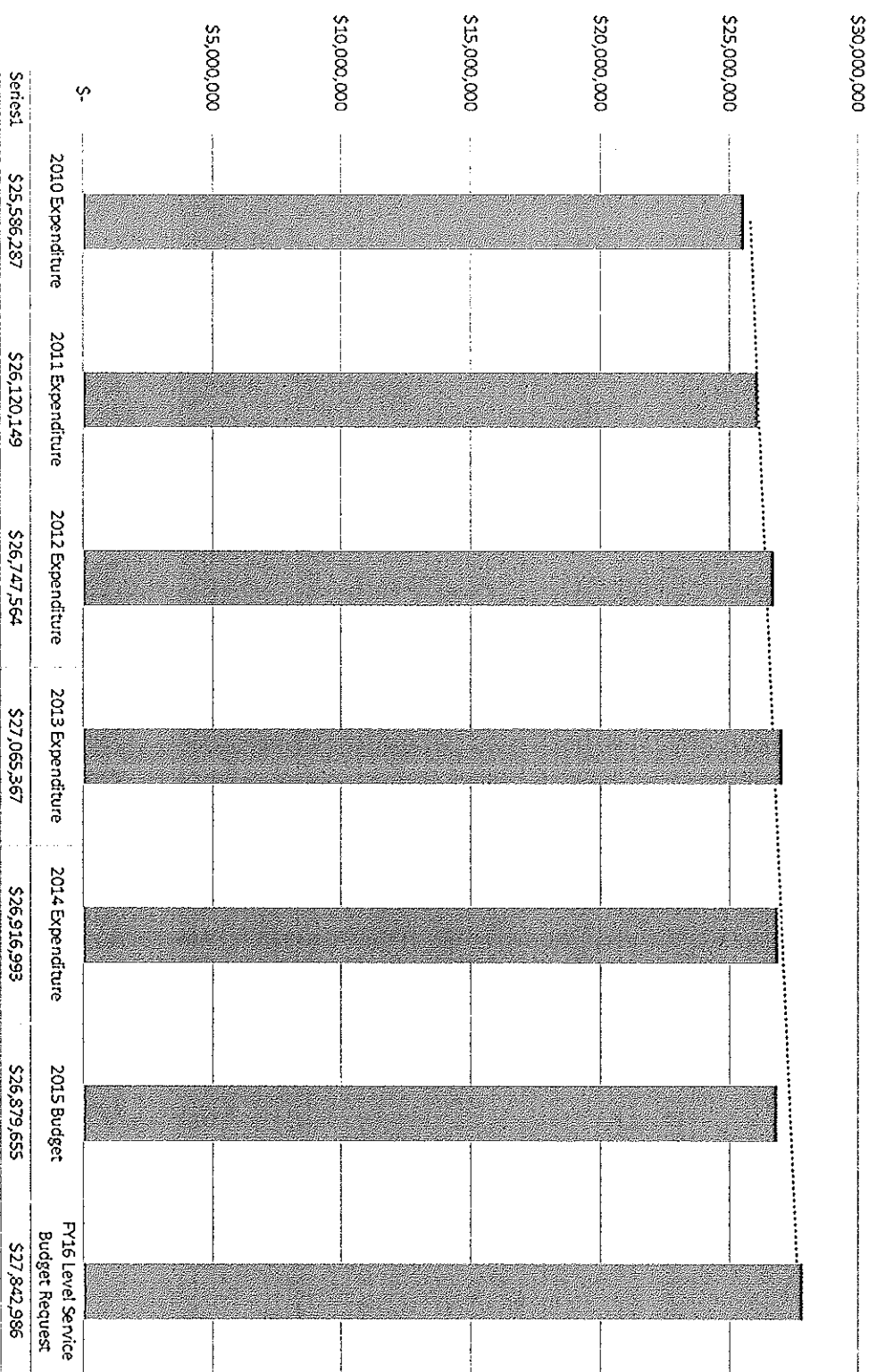
Specific Priorities for FY16 Budget

- Meet contractual and regulatory requirements.
- Meet class size goals.
- Improve the effectiveness of our expenditures on SPED and Alternative Programs.
- Provide relevant curriculum materials, sustainable professional development, and effective, transparent, formative assessments.
- Improve, expand and connect our technology integration to curriculum, instruction, assessment and student needs.
- Focus on key capital needs.

FY16 Budget Request

	Budget
FY14 Budget	\$26,879,655 <ul style="list-style-type: none">• NSS: \$25,403,368• Non-NSS: \$1,476,287
FY15 Budget	\$26,879,655 <ul style="list-style-type: none">• NSS: \$25,428,203• Non-NSS: \$1,451,452
FY16 Request	\$27,842,986 <ul style="list-style-type: none">• NSS: \$26,400,124• Non-NSS: \$1,442,862

WPS Budget / Expenditure History

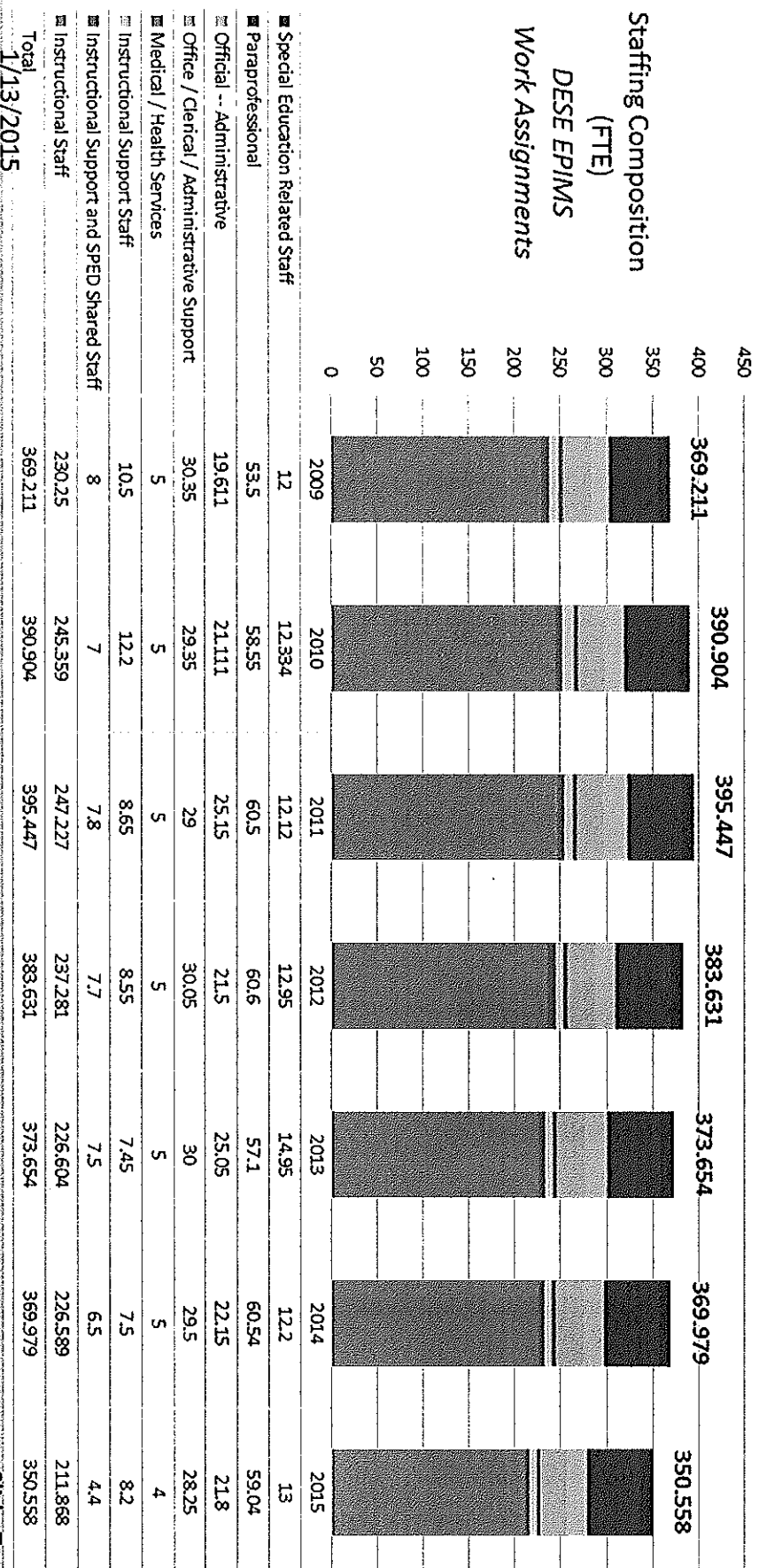


Budget Expenditure Drivers

Driver	Amount	Description
Employee contractual obligations	\$630,000	This is the amount built into our employee contractual agreements, including cost of living increases and the cost associated with individual members of staff moving up the salary scales.
Additional staff Required	\$130,000	<p>We plan to add the following positions:</p> <ul style="list-style-type: none"> • Grade 2 teacher (1 FTE) and a teacher specialist (1 FTE) at John W Decas Elementary to respond to high student enrollment (total cost: \$100,00). • Increase existing part time technical support at High School to full time (\$10,000). • Increase existing part time English Language Learners teacher to Full time (\$20,000).
Increase in Out of District Special Education costs	\$365,000	<p>This increase includes:</p> <ul style="list-style-type: none"> - An additional 7 students who we believe will be educated out of district next year (\$292,000) - An overall 3% increase in the cost of educating all students out of district.

Staffing Changes: Recent Trend

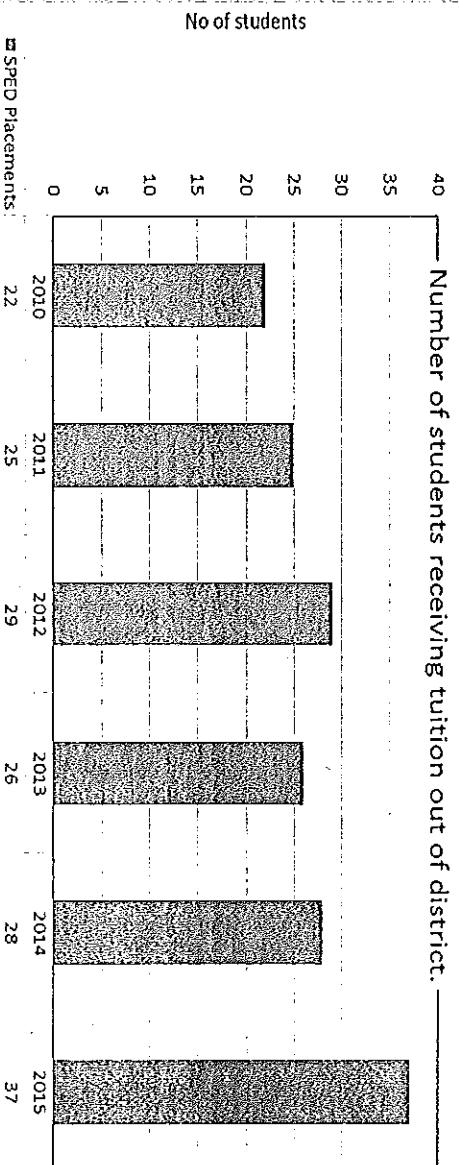
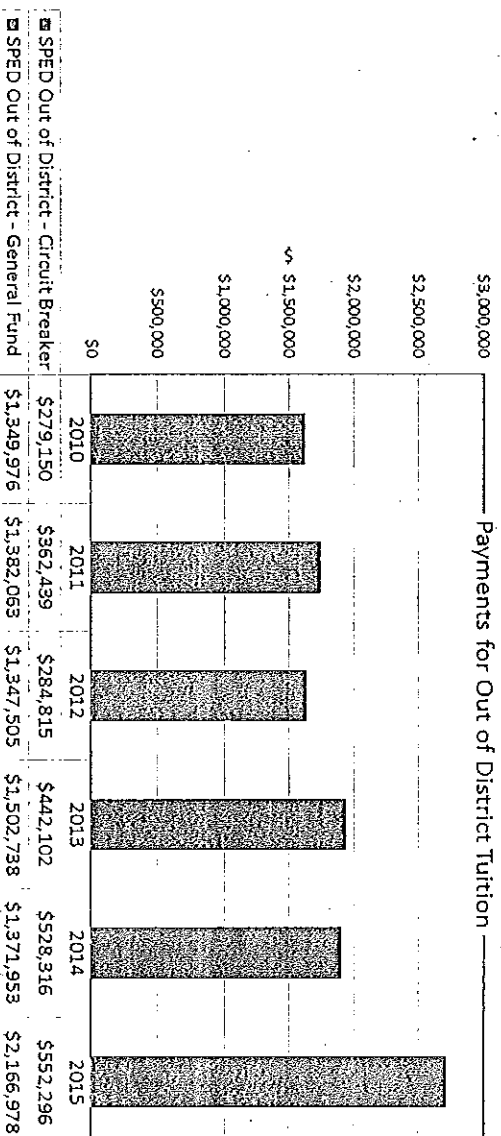
The table below shows the changes in FTE as reported to the State each October. This does not include certain groups of staff, including cafeteria workers, custodians and transportation.



Out of District Tuition

- Out of district costs have increased considerably.
- The increase is driven by an increase in the number of students and an increase in the cost per student.
- We have interventions planned to help reduce this increase.

1/13/2015



Capital Priorities

Priority	School Building	Item	Estimated Cost
1	Decas	Replace E Corridor Roof	\$350,000
2	Decas	Internal Public Announcement System/ Classroom Telephones	\$90,000
3	Minot	Replacing asbestos tiles	\$120,000
5	Minot	Removal and replacement of Boiler and Heating System	\$25,000
6	Decas	Fire Alarm Panel	\$50,000
7	WMS	Maintain and Update Security Cameras	\$70,000
Not Yet Assigned Priority	Decas	Removal and replacement of Boiler and Heating System	Tbc

WAREHAM PUBLIC SCHOOLS
FY16 BUDGET PUBLIC HEARING



TOWN OF WAREHAM, MASSACHUSETTS
FISCAL YEAR 2015
GENERAL FUND
EXPENDITURE BUDGET TO ACTUAL REPORT
July 1, 2014 - December 31 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	2,246	10,394	17.8%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	12,640	-	12,640	2,246	10,394	18%	50.0%
Selectmen								
Expenses.....	-	9,100	-	9,100	5,678	3,422	62.4%	50.0%
Personal Services.....	-	76,612	-	76,612	36,914	39,698	48.2%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	85,712	-	85,712	42,592	43,120	50%	50.0%
Town Administrator								
Expenses.....	-	9,950	-	9,950	2,552	7,398	25.7%	50.0%
Personal Services.....	-	223,124	-	223,124	106,136	116,989	47.6%	50.0%
Articles.....	120,875	-	80,000	200,875	4,578	196,297	2.3%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	120,875	233,074	-	433,949	113,265	320,684	26%	50.0%
Finance Committee								
Expenses.....	-	3,000	-	3,000	1,024	1,976	34.1%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	3,000	-	3,000	1,024	1,976	34%	50.0%
Town Accountant								
Expenses.....	2,000	9,650	-	11,650	8,520	3,130	73.1%	50.0%
Personal Services.....	-	155,692	-	155,692	58,083	97,609	37.3%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	165,342	-	167,342	66,604	100,738	40%	50.0%
Audit								
Expenses.....	-	65,000	-	65,000	15,000	50,000	23.1%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	65,000	-	65,000	15,000	50,000	23%	50.0%
Assessor								
Expenses.....	3,000	36,214	-	39,214	3,276	35,938	8.4%	50.0%
Personal Services*.....	-	251,046	-	251,046	126,604	124,442	50.4%	50.0%
Capital.....	-	-	190,000	190,000	-	-	0.0%	50.0%
TOTAL.....	-	287,260	190,000	480,260	129,880	160,380	27%	50.0%
Revaluation								
Expenses.....	79,053	-	-	79,053	64,953	14,100	82.2%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	-	-	79,053	64,953	14,100	0%	0.0%

	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
Treasurer/Collector								
Expenses.....	-	93,650	-	93,650	33,212	60,438	35.5%	50.0%
Personal Services.....	-	291,423	-	291,423	140,261	151,162	48.1%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	385,073	-	385,073	173,473	211,600	45%	50.0%
General Services								
Expenses.....	-	65,000	-	65,000	33,957	31,043	52.2%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	65,000	-	65,000	33,957	31,043	52%	50.0%
Legal Services								
Expenses.....	-	216,000	-	216,000	84,520	131,480	39.1%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	216,000	-	216,000	84,520	131,480	39%	50.0%
Personnel Services								
Expenses.....	-	3,500	-	3,500	475	3,025	13.6%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	3,500	-	3,500	475	3,025	14%	50.0%
Personnel Board								
Expenses.....	-	-	-	-	-	-	0.0%	50.0%
Articles.....	103,909	-	78,500	182,409	90,638	91,771	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	-
TOTAL.....	103,909	-	-	182,409	90,638	91,771	0%	50.0%
MIS/Data Processing								
Expenses.....	9,651	265,840	-	275,491	186,375	89,116	67.7%	50.0%
Personal Services.....	-	142,193	-	142,193	69,754	72,439	49.1%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	408,033	-	417,684	256,129	161,555	61%	50.0%
MIS/Communications								
Expenses.....	-	62,934	-	62,934	30,453	32,481	48.4%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	62,934	-	62,934	30,453	32,481	48%	50.0%
Town Clerk								
Expenses.....	-	15,446	-	15,446	3,244	12,202	21.0%	50.0%
Personal Services.....	-	144,291	-	144,291	70,805	73,486	49.1%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	159,737	-	159,737	74,049	85,688	46%	50.0%
Elections & Registrations								
Expenses.....	-	8,876	-	8,876	4,428	4,448	49.9%	50.0%
Personal Services.....	-	35,267	-	35,267	19,140	16,127	54.3%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	44,143	-	44,143	23,568	20,575	53%	50.0%

	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
Conservation Commission								
Expenses.....	-	2,500	-	2,500	70	2,430	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Articles.....	9,105	-	-	9,105	-	9,105	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	9,105	2,500	-	11,605	70	11,535	0%	50.0%
						23,071	0%	
Town Planner								
Expenses.....	353	9,585	-	9,938	597	9,341	6.0%	50.0%
Personal Services.....	-	193,775	-	193,775	48,711	145,064	25.1%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	203,360	-	203,713	49,308	154,404	24%	50.0%
Planning Board								
Expenses.....	294	3,000	-	3,294	203	3,091	6.2%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	-	3,000	-	3,294	203	3,091	6%	50.0%
Zoning Board of Appeals								
Expenses.....	-	3,000	-	3,000	147	2,854	4.9%	50.0%
Articles.....	6,874	-	-	6,874	-	6,874	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	
TOTAL.....	6,874	3,000	-	9,874	147	9,727	1%	50.0%
Sick Leave Bonus								
Personal Services.....	-	65,000	-	65,000	3,408	61,592	5.2%	50.0%
TOTAL.....	-	65,000	-	65,000	3,408	61,592	5%	50.0%
TOTAL GENERAL GOVERNMENT....	240,763	2,473,308	190,000	3,156,921	1,255,961	1,722,496	40%	50.0%

2 - PUBLIC SAFETY

Police								
Expenses.....	-	435,000	-	435,000	186,964	248,036	43.0%	50.0%
Personal Services.....	-	3,918,945	-	3,918,945	1,953,989	1,964,956	49.9%	50.0%
Articles.....	119,658	-	65,000	184,658	100,827	83,831	54.6%	50.0%
Capital.....	-	99,334	-	99,334	73,317	26,017	73.8%	50.0%
TOTAL.....	119,658	4,453,279	65,000	4,637,937	2,315,097	2,322,840	50%	50.0%
Inspection Services								
Expenses.....	-	49,570	-	49,570	29,548	20,022	59.6%	50.0%
Personal Services.....	-	246,017	-	246,017	94,645	151,372	38.5%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	295,587	-	295,587	124,193	171,394	42%	50.0%
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	7,608	19,642	27.9%	50.0%
Personal Services.....	-	51,703	-	51,703	19,866	31,837	38.4%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	78,953	-	78,953	27,474	51,479	35%	50.0%

	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
Harbormaster/Shellfish								
Expenses.....	-	33,000	-	33,000	17,423	15,577	52.8%	50.0%
Personal Services.....	-	273,591	-	273,591	134,681	138,910	49.2%	50.0%
Articles.....	61,999	-	44,500	106,499	42,008	64,491	0.0%	50.0%
TOTAL.....	61,999	306,591	44,500	413,090	194,112	218,978	47%	50.0%
Herring Commission								
Expenses.....	-	-	-	-	-	-	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL PUBLIC SAFETY.....	181,657	5,134,410	109,500	5,425,567	2,660,877	2,764,690	48%	50.0%

3 - EDUCATION

School Department								
Expenses.....	-	5,812,943	-	5,812,943	1,726,869	4,086,074	29.7%	50.0%
Personnel.....	-	21,066,712	-	21,066,712	8,373,370	12,693,342	39.7%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	26,879,655	-	26,879,655	10,100,239	16,779,416	38%	50.0%
Upper Cape Regional								
Expenses.....	-	2,747,881	-	2,747,881	2,060,911	686,970	75.0%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	2,747,881	-	2,747,881	2,060,911	686,970	75%	50.0%
TOTAL EDUCATION.....	-	29,627,536	-	29,627,536	12,161,150	17,466,386	41%	50.0%

4 - PUBLIC WORKS

Municipal Maintenances/Town Buildings								
Expenses.....	-	396,400	-	396,400	178,362	218,038	45.0%	50.0%
Personal Services.....	-	861,748	-	861,748	393,241	468,507	45.6%	50.0%
Articles.....	34,478	-	-	34,478	2,545	31,933	7.4%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	34,478	1,258,148	-	1,292,626	574,148	718,478	44%	50.0%
Snow & Ice								
Expenses.....	-	241,000	-	241,000	15,326	225,674	6.4%	50.0%
Personal Services.....	-	75,000	-	75,000	1,123	73,877	1.5%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	316,000	-	316,000	16,449	299,551	5%	50.0%
Street Lights								
Expenses.....	-	105,000	-	105,000	48,602	56,398	46.3%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	105,000	-	105,000	48,602	56,398	46%	50.0%
Recycling								
Expenses.....	-	-	-	-	-	-	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	-	-	-	-	-	0%	50.0%

	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
Cemetery								
Expenses.....	-	-	-	-	-	-	0.0%	50.0%
Articles.....	123,975	-	-	123,975	764	123,210	0.6%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	123,975	-	-	123,975	764	123,210	0%	50.0%
TOTAL PUBLIC WORKS.....	158,453	1,679,148	-	1,837,601	639,963	1,197,638	35%	50.0%
5 - HEALTH AND HUMAN SERVICES								
Board of Health								
Expenses.....	-	27,800	-	27,800	10,355	17,445	37.2%	50.0%
Personal Services.....	-	167,620	-	167,620	83,984	83,636	50.1%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	195,420	-	195,420	94,339	101,081	48%	50.0%
Veterans Services								
Expenses.....	12,300	323,800	-	336,100	216,377	119,723	64.4%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
Capital.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	323,800	-	336,100	216,377	119,723	64%	50.0%
Veterans Council								
Expenses.....	-	400	-	400	-	400	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	400	-	400	-	400	0%	50.0%
Disabilities - ADA								
Expenses.....	-	400	253	653	253	400	38.7%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	400	253	653	253	400	39%	50.0%
TOTAL HEALTH AND HUMAN SERV	-	520,020	253	532,173	310,968	221,204	58%	50.0%
6 - CULTURE AND RECREATION								
Library								
Expenses.....	-	36,550	-	36,550	16,135	20,415	44.1%	50.0%
Personal Services.....	-	88,289	-	88,289	54,827	33,462	62.1%	50.0%
TOTAL.....	-	124,839	-	124,839	70,962	53,877	57%	50.0%
Beaches/Lifeguards								
Expenses.....	-	-	-	-	-	-	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	-	-	-	-	-	0%	50.0%
Historical District Commission								
Expenses.....	-	200	-	200	177	23	88.4%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	200	-	200	177	23	88%	50.0%

	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
Historical Committee Expenses.....	-	200	-	200	-	200	0.0%	50.0%
Personal Services.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	200	-	200	-	200	0%	50.0%
TOTAL CULTURE AND RECREATION.....	-	125,239	-	125,239	71,139	54,100	57%	50.0%
7 - DEBT SERVICE								
Debt - Principal.....	-	733,000	-	733,000	360,000	373,000	49.1%	50.0%
Debt - Interest Long.....	-	68,305	-	68,305	33,467	34,838	49.0%	50.0%
Debt - Interest Short.....	-	30,000	-	30,000	1,769	28,231	5.9%	50.0%
Debt - Middle School Dept.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL DEBT SERVICE.....	-	831,305	-	831,305	395,236	436,069	48%	50.0%
8 - INTERGOVERNMENTAL								
SRPEDD Assessment Expenses.....	-	3,613	-	3,613	3,613	(0)	100.0%	50.0%
TOTAL.....	-	3,613	-	3,613	3,613	(0)	100%	50.0%
District Veteran Serv Assessment Expenses.....	-	-	-	-	-	-	0.0%	50.0%
TOTAL.....	-	-	-	-	-	-		50.0%
County Tax Expenses.....	-	72,101	-	72,101	36,050	36,050	50.0%	50.0%
TOTAL.....	-	72,101	-	72,101	36,050	36,050	50%	50.0%
TOTAL INTERGOVERNMENTAL*.....	-	75,714	-	75,714	39,663	36,050	52%	50.0%
9 - UNCLASSIFIED								
Retirement Expenses.....	-	3,249,644	-	3,249,644	3,222,834	26,810	99.2%	50.0%
TOTAL.....	-	3,249,644	-	3,249,644	3,222,834	26,810	99%	50.0%
Town Insurance - Workers Comp Expenses.....	-	509,759	-	509,759	480,014	29,745	94.2%	50.0%
TOTAL.....	-	509,759	-	509,759	480,014	29,745	94%	50.0%
Unemployment Expenses.....	-	300,000	-	300,000	167,423	132,577	55.8%	50.0%
TOTAL.....	-	300,000	-	300,000	167,423	132,577	56%	50.0%
Medical Insurance Expenses.....	-	7,278,637	-	7,278,637	2,173,824	5,104,813	29.9%	50.0%
TOTAL.....	-	7,278,637	-	7,278,637	2,173,824	5,104,813	30%	50.0%

	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
Life Insurance Expenses.....	-	40,000	-	40,000	10,165	29,835	25.4%	50.0%
TOTAL.....	-	40,000	-	40,000	10,165	29,835	25%	50.0%
FICA - Medicare Expenses.....	-	430,000	-	430,000	170,638	259,362	39.7%	50.0%
TOTAL.....	-	430,000	-	430,000	170,638	259,362	40%	50.0%
Town Insurance - General Expenses.....	-	382,979	-	382,979	363,300	19,679	94.9%	50.0%
TOTAL.....	-	382,979	-	382,979	363,300	19,679	95%	50.0%
TOTAL UNCLASSIFIED.....	-	12,191,019	-	12,191,019	6,588,198	5,602,821	54%	50.0%
10 - TRANSFERS, OUT STABILIZAT	-	-	-	750,000	750,000	-	0.0%	50.0%
11 - RESERVE FUND.....	-	97,543	-	97,543	-	-	0.0%	50.0%
12 - OTHER AMOUNTS TO RAISE*...	-	-	-	-	-	-	0.0%	50.0%
TOTAL GENERAL FUND.....	580,873	52,755,242	299,753	53,054,994	24,793,830	29,501,453	47%	50.0%

*Liuna, Overlay Reserve, Collective Bargaining

ENTERPRISE FUND

WPC								
Expenses.....	5,843,497	38,633	5,882,130	2,987,003	2,895,127	50.8%	50.0%	
Personal Services.....	875,733	-	875,733	351,626	524,107	40.2%	50.0%	
Article.....	750,000		750,000	9,103	740,897	1.2%	50.0%	
Capital.....	646,000	-	646,000	-	-	100.0%	50.0%	
TOTAL.....	-	8,115,230	38,633	8,153,863	3,347,731	4,160,132	49.0%	50.0%
WPC RESERVE								
Expense.....	150,000	(38,633)	111,367	-	111,367	0.0%	50.00%	
TOTAL.....	-	150,000	(38,633)	111,367	-	111,367	-	50.00%
TOTAL OF ENTERPRISE FUND.....	-	8,265,230	-	8,265,230	3,347,731	4,271,499	0	50.00%

TOWN OF WAREHAM, MASSACHUSETTS

FISCAL YEAR 2015

GENERAL FUND

REVENUE BUDGET TO ACTUAL REPORT

July 1, 2014 - December 31, 2014

UNAUDITED UNADJUSTED

	Original Budget	FY15 YTD Revenue	FY15 Percent Budget	FY14 Same Period YTD	FY15 vs FY14
1 - Real Estate					
1a. Real estate	33,582,357	16,544,422	49%	15,908,846	4.00%
1b. Personal Property Taxes	1,382,762	672,112	49%	595,588	12.85%
TOTAL	34,965,119	17,216,534	49%	16,504,434	
2 - Excise Taxes					
1a. Boat Excise*	50,000	10,685	21%	6,714	59.15%
1b. Hotel/Motel Tax	35,000	18,137	52%	36,578	-50.42%
1c. Meals Tax	435,000	268,349	62%	250,646	7.06%
1d. Motor Vehicle Excise	2,440,000	389,906	16%	442,923	-11.97%
TOTAL	2,960,000	687,077	23%	736,861	
3 - Penalties and Interest on Taxes					
1. Penalties and Interest	320,000	433,807	136%	145,422	198.31%
TOTAL	320,000	433,807	136%	145,422	
4 - Fees					
1. Fees	600,000	278,059	46%	269,778	3.07%
TOTAL	600,000	278,059	46%	269,778	
5 - Rentals					
1. Rentals	110,000	52,237	47%	61,068	-14.46%
TOTAL	110,000	52,237	47%	61,068	
6 - Licenses and Permits					
1. Licenses and Permits	950,000	629,177	66%	579,819	8.51%
TOTAL	950,000	629,177	66%	579,819	
7 - Fines and Forfeitures					
1. Fines and Forfeitures	40,000	30,801	77%	27,711	11.15%
TOTAL	40,000	30,801	77%	27,711	
8 - Investment Income					
1. Investment Income	28,800	31,287	109%	42,365	-26.15%
TOTAL	28,800	31,287	109%	42,365	
9 - Miscellaneous Recurring Revenue					
1. Misc. Recurring Revenue	215,000	513,210	239%	71,258	620.21%
TOTAL	215,000	513,210	239%	71,258	

10 - Miscellaneous Non-Recurring Revenue

1. Misc. Non-Recurring Revenue	<u>0</u>	<u>112,357</u>	<u>100%</u>	<u>7,215</u>	1457.27%
TOTAL	0	112,357	100%	7,215	

11 - Medicaid Reimbursement

1. Medicaid Reimbursement	<u>290,000</u>	<u>26,531</u>	<u>9%</u>	<u>71,977</u>	-63.14%
TOTAL	290,000	26,531	9%	71,977	

12 - Tax Title and Foreclosures

1. Tax Title and Foreclosures	<u>0</u>	<u>470,297</u>	<u>100%</u>	<u>309,095</u>	52.15%
TOTAL	0	470,297	100%	309,095	

12 - State Cherry Sheet Revenue

1. State Cherry Sheet Revenue	<u>15,080,459</u>	<u>6,334,477</u>	<u>42%</u>	<u>6,148,774</u>	3.02%
TOTAL	15,080,459	6,334,477	42%	6,148,774	

12 - Transfers in from Other Funds

1. Transfers in from Other Funds	<u>1,078,589</u>	<u>315,046</u>	<u>29%</u>	<u>988,741</u>	-68.14%
TOTAL	1,078,589	315,046	29%	988,741	

TOTAL	<u>56,637,967</u>	<u>27,130,897</u>	<u>48%</u>	<u>25,964,518</u>	4.49%
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