

MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: August 19, 2015

I. CALL MEETING TO ORDER

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

II. ROLL CALL

Members Present: David Heard, Chairman
 Joan Fontes, Vice Chairman
 Ellis Bailey, Clerk
 Tom Worthen
 Bernard Pigeon
 Stuart Novick
 Pat Rumney

Also Present: Selectman Alan Slavin, BOS Liaison
 Derek Sullivan, Town Administrator (Arrived at 6:40 P.M.)

III. CITIZENS PARTICIPATION

No-one came forward for Citizens Participation.

NOTE: The meeting proceeded w/ item V. Finance Committee Matters – A. New FinCom member: Patricia Rumney.

Mr. Heard introduced new FinCom member Ms. Rumney. Ms. Rumney discussed her experience on other Town committees, including the Wareham Finance Committee.

B. Proposed Town Meeting Warrant articles.

Selectman Slavin discussed the proposed electric aggregation program article. He explained the article would allow Town residents & businesses to purchase their energy needs (electricity) through a single source. The savings is projected at \$125 to \$250 per year. This plan allows anyone to opt out before & anytime after the plan goes into effect. This plan will only be available to residents & businesses & not the Town government of Wareham. He explained the Town would sign the contract w/ the electric supplier on behalf of the residents & businesses. He then stated that Town Meeting would have to vote to accept the program. He noted that the electric supplier being looked at works w/ SRPEDD.

Mr. Heard stated he would like to have the representative of the electric company come speak to the FinCom to discuss the program in detail.

NOTE: Mr. Sullivan arrived at this time.

IV. TOWN ADMINISTRATOR'S REPORT

A. Expenditure Budget to Actual Report for FY 2015.

Mr. Sullivan distributed & reviewed documentation pertaining to the Town's Expenditure Budget to Actual Report for FY 2015. (Attached as reference).

Mr. Sullivan noted that the documentation is unaudited & unadjusted.

Mr. Heard asked on the school side of the budget, is there a schedule to enter journal entries. Mr. Sullivan stated the School Dept. is working on journal entries.

Mr. Sullivan noted the Snow & Ice budget when into deficit \$565,842.00.

Mr. Sullivan reviewed the documentation pertaining to the Town's Revenue Budget to Actual Report for FY 2015. (Attached as reference).

Mr. Pigeon asked where the payments are shown from the Water Districts to the Town. Mr. Sullivan explained these payments are shown under miscellaneous revenue. He stated these payments represent 1% of the levy base. He stated the tax revenue received from the Districts are broken out.

Mr. Sullivan noted that the EMS figures are not listed in the documentation. He explained the EMS Dept. received \$1.43 million in revenue. He stated that of the \$1.43 million, EMS has a revenue net of \$320,000.00.

Brief discussion ensued re: the Burgess Plan.

Mr. Sullivan briefly discussed what Medicaid reimbursement is & figures.

B. Parking Meter Program.

Mr. Sullivan stated year-to-date, the Town was \$19,500.00 higher in parking meter revenue last year. He stated revenue is weather dependent. He explained that at the upcoming Fall Town Meeting, there will be an article to request parking meter fund revenue to keep the program going. He is hoping to purchase two more kiosks at approx. \$12,000.00 each.

C. Trash Collection.

Mr. Heard asked re: trash collection pick-up in the summer. Mr. Sullivan explained that summer residents picked up trash in the Onset area. He stated the Swifts Beach carry in/carry out program is working. He feels one solution is taking money from Free Cash & creating a summer jobs program for youth that can take care of trash pick-up. He feels this would be beneficial to all.

V. FINANCE COMMITTEE MATTERS

A. New FinCom member. Done

B. Proposed Town Meeting Warrant articles.

Selectman Slavin discussed the proposed article dealing w/ a Septic Program. He noted this program is run by CEDA & is a "housekeeping" article.

Selectman Slavin briefly discussed the non-criminal disposition & enforcement article.

Selectman Slavin stated he understands there are seven Community Preservation articles coming forward.

C. FinCom Town Meeting calendar.

The members reviewed the Town Meeting calendar.

Brief discussion ensued re: future FinCom meeting dates. September 16, 2015, September 30, 2015, & October 7, 2015 were confirmed as meeting dates. On October 21, 2015, the FinCom will hold a public hearing on the Town Meeting Warrant.

VI. APPROVAL OF MEETING MINUTES: JUNE 24, 2015 & JULY 15, 2015

MOTION: Mr. Pigeon moved to approve the meeting minutes of June 24, 2015. Mr. Bailey seconded.

**VOTE: (6-0-1)
Ms. Rumney abstained**

MOTION: Mr. Pigeon moved to approve the meeting minutes of July 15, 2015. Ms. Fontes seconded.

**VOTE: (6-0-1)
Ms. Rumney abstained**

VII. ANY OTHER BUSINESS

Mr. Pigeon stated at the last FinCom meeting, there was a discussion re: protocol for department heads to submit articles & their budgets. He feels something should be developed to properly vet department budgets. He stated this protocol should also be applicable to petitioners of articles. Mr. Worthen suggested speaking to the MA Municipal Association to see what ideas they may have.

Ms. Fontes spoke re: FinCom liaisons for different committee, boards, etc. She distributed a draft list of FinCom liaisons. Mr. Heard suggested the FinCom members review the proposed draft list.

Mr. Worthen explained how the Town of Bourne is having issues w/ their library finances. He stated they may have a Prop 2 ½ override. Selectman Slavin explained that the Town of Bourne has several financial issues, one of them being their library. He stated if the Town of Bourne is successful w/ the override, it will be the Town's fourth override. He stated the Town of Bourne is also having an issue w/ school choice.

Discussion ensued re: sharing services, for example dispatching.

Mr. Heard announced that the FinCom is looking for two more members. There are two openings on the FinCom. He stated anyone interested should fill out an application.

VIII. NEXT MEETING DATE & TIME

The next FinCom meeting will be held on September 16, 2015 at 6:30 P.M.

IX. ADJOURNMENT

MOTION: Mr. Pigeon moved to adjourn the meeting at 7:31 P.M. Mr. Bailey seconded.

VOTE: Unanimous (7-0-0)

Respectfully submitted,

Kelly Barrasso
Kelly Barrasso, Transcriptionist

Date signed: 9/16/15

Attest: Ellis Bailey (KB)
Ellis Bailey, Clerk
WAREHAM FINANCE COMMITTEE

Date copy sent to Town Clerk: 9/17/15

TOWN OF WAREHAM, MASSACHUSETTS
FISCAL YEAR 2015
GENERAL FUND
EXPENDITURE BUDGET TO ACTUAL REPORT
July 1, 2014 - June 30, 2015
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.....	-	12,640	-	12,640	4,788	-	7,852	37.9%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	12,640	-	12,640	4,788	-	7,852	38%	100.0%
Selectmen									
Expenses.....	-	9,100	-	9,100	7,098	1,681	321	78.0%	100.0%
Personal Services.....	-	76,612	578	77,190	76,006	-	1,184	98.5%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	85,712	578	86,290	83,104	1,681	1,505	96%	100.0%
Town Administrator									
Expenses.....	-	9,950	-	9,950	8,927	1,000	23	89.7%	100.0%
Personal Services.....	-	223,124	8,221	231,345	228,897	-	2,448	98.9%	100.0%
Articles.....	120,875	-	80,000	200,875	119,079	-	81,796	59.3%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	120,875	233,074	88,221	442,170	356,903	1,000	84,267	81%	100.0%
Finance Committee									
Expenses.....	-	3,000	-	3,000	1,076	-	1,924	35.9%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	3,000	-	3,000	1,076	-	1,924	36%	100.0%
Town Accountant									
Expenses.....	2,000	9,650	11,000	22,650	10,161	10,500	1,989	44.9%	100.0%
Personal Services.....	-	155,692	(7,300)	148,392	131,863	-	16,529	88.9%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	2,000	165,342	3,700	171,042	142,025	10,500	18,517	83%	100.0%
Audit									
Expenses.....	-	65,000	-	65,000	60,000	-	5,000	92.3%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	65,000	-	65,000	60,000	-	5,000	92%	100.0%
Assessor									
Expenses.....	3,000	36,214	-	39,214	23,966	8,000	7,248	61.1%	100.0%
Personal Services.....	-	251,046	2,940	253,986	247,471	-	6,515	97.4%	100.0%
Capital.....	-	-	190,000	190,000	-	-	190,000	0.0%	100.0%
TOTAL.....	3,000	287,260	192,940	483,200	271,436	8,000	203,764	56%	100.0%
Revaluation									
Expenses.....	79,053	-	-	79,053	78,485	-	568	99.3%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	79,053	-	-	79,053	78,485	-	568	0%	0.0%
Treasurer/Collector									
Expenses.....	-	93,650	2,000	95,650	95,630	3	17	100.0%	100.0%
Personal Services.....	-	291,423	649	292,072	289,613	-	2,459	99.2%	100.0%
Capital.....	-	-	30,428	30,420	500	-	29,920	0.0%	
TOTAL.....	-	385,073	33,069	418,142	385,743	3	32,396	92%	100.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
General Services									
Expenses.....	-	65,000	-	65,000	64,875	-	125	99.8%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	65,000	-	65,000	64,875	-	125	100%	100.0%
Legal Services									
Expenses.....	-	216,000	-	216,000	205,375	8,100	2,525	95.1%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	216,000	-	216,000	205,375	8,100	2,525	95%	100.0%
Personnel Services									
Expenses.....	-	3,500	-	3,500	1,726	-	1,774	49.3%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	3,500	-	3,500	1,726	-	1,774	49%	100.0%
Personnel Board									
Expenses.....	-	-	-	-	-	-	-	0.0%	100.0%
Articles.....	103,909	-	290,099	394,008	288,579	-	105,429	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	103,909	-	290,099	394,008	288,579	-	105,429	0%	100.0%
MIS/Data Processing									
Expenses.....	9,651	265,840	-	275,491	275,491	-	0	100.0%	100.0%
Personal Services.....	-	142,193	1,143	143,336	143,336	-	0	100.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	9,651	408,033	1,143	418,827	418,827	-	0	100%	100.0%
MIS/Communications									
Expenses.....	-	62,934	-	62,934	62,899	-	35	99.9%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	62,934	-	62,934	62,899	-	35	100%	100.0%
Town Clerk									
Expenses.....	-	15,446	-	15,446	12,412	71	2,963	80.8%	100.0%
Personal Services.....	-	144,291	1,337	145,628	145,628	-	-	100.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	159,737	1,337	161,074	158,040	71	2,963	98%	100.0%
Elections & Registrations									
Expenses.....	-	8,876	3,000	11,876	10,472	-	1,404	88.2%	100.0%
Personal Services.....	-	35,267	(3,000)	32,267	28,223	-	4,044	87.5%	100.0%
Capital.....	-	-	39,000	39,000	-	-	39,000	0.0%	100.0%
TOTAL.....	-	44,143	39,000	83,143	38,695	-	44,448	47%	100.0%
Conservation Commission									
Expenses.....	-	2,500	-	2,500	81	-	-	0.0%	100.0%
Personal Services.....	-	-	-	-	-	-	2,419	0.0%	100.0%
Articles.....	9,105	-	-	9,105	-	-	9,105	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	9,105	2,500	-	11,605	81	-	11,524	0%	100.0%
Town Planner									
Expenses.....	353	9,585	-	9,938	2,111	223	7,603	23.5%	100.0%
Personal Services.....	-	193,775	(68,000)	125,775	112,102	-	13,673	89.1%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	353	203,360	(68,000)	135,713	114,213	223	21,276	84%	100.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
Planning Board									
Expenses.....	294	3,000	-	3,294	497	-	2,797	15.1%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	294	3,000	-	3,294	497	-	2,797	15%	100.0%
Zoning Board of Appeals									
Expenses.....	-	3,000	-	3,000	472	-	2,528	15.7%	100.0%
Articles.....	6,874	-	-	6,874	-	-	6,874	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	6,874	3,000	-	9,874	472	-	9,402	5%	100.0%
Sick Leave Bonus									
Personal Services.....	-	65,000	-	65,000	65,000	-	-	100.0%	100.0%
TOTAL.....	-	65,000	-	65,000	65,000	-	-	100%	100.0%
TOTAL GENERAL GOVERNMENT.....	335,113	2,473,308	582,087	3,390,508	2,802,839	29,578	558,091	83%	100.0%
2 - PUBLIC SAFETY									
Police									
Expenses.....	-	435,000	(20,000)	415,000	381,670	1,405	31,925	92.3%	100.0%
Personal Services.....	-	3,918,429	21,254	3,939,683	3,867,905	-	71,778	98.2%	100.0%
Articles.....	120,258	-	65,000	185,258	169,835	-	16,423	91.1%	100.0%
Capital.....	-	99,334	-	99,334	99,334	-	-	100.0%	100.0%
TOTAL.....	120,258	4,452,763	66,254	4,639,275	4,517,744	1,405	120,126	97%	100.0%
Inspection Services									
Expenses.....	-	49,570	37,426	86,996	72,826	560	13,610	84.4%	100.0%
Personal Services.....	-	246,017	(42,426)	203,591	179,419	-	24,172	88.1%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	295,587	(5,000)	290,587	252,245	560	37,782	87%	100.0%
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	17,768	-	9,482	65.2%	100.0%
Personal Services.....	-	51,703	-	51,703	48,583	-	3,120	94.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	78,953	-	78,953	66,351	-	12,602	84%	100.0%
Harbormaster/Shellfish									
Expenses.....	-	33,000	-	33,000	32,683	-	317	99.0%	100.0%
Personal Services.....	-	273,591	4,860	278,451	273,474	-	4,977	98.2%	100.0%
Articles.....	61,999	-	64,500	126,499	90,802	-	35,697	0.0%	100.0%
TOTAL.....	61,999	306,591	69,360	437,950	396,959	-	40,991	91%	100.0%
Herring Commission									
Expenses.....	-	-	-	-	-	-	-	0.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	-
TOTAL.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL PUBLIC SAFETY.....	182,257	5,133,894	130,614	5,446,765	5,233,299	1,965	211,502	96%	100.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
3 - EDUCATION									
School Department									
Expenses		5,812,943		5,812,943	5,307,095	-	505,848	91.3%	100.0%
Personnel		21,066,712	-	21,066,712	21,585,523	-	(518,811)	102.5%	100.0%
Capital		-	65,000	65,000	9,000	-	56,000	0.0%	100.0%
TOTAL	-	26,879,655	65,000	26,944,655	26,901,618	-	43,037	100%	100.0%
				* School still has outstanding j/e for FY15.					
Upper Cape Regional									
Expenses	-	2,747,881	-	2,747,881	2,747,881	-	-	100.0%	100.0%
Personal Services	-	-	-	-	-	-	-	0.0%	100.0%
Capital	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL	-	2,747,881	-	2,747,881	2,747,881	-	-	100%	100.0%
TOTAL EDUCATION	-	29,627,536	65,000	29,692,536	29,649,499	-	43,037	100%	100.0%
4 - PUBLIC WORKS									
Municipal Maintenances/Town Buildings									
Expenses	-	396,400	17,300	413,700	365,322	12,300	36,078	91.3%	100.0%
Personal Services	-	861,748	(40,000)	821,748	821,748	-	0	100.0%	100.0%
Articles	34,478	-	-	34,478	5,012	-	29,467	14.5%	100.0%
Capital	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL	34,478	1,258,148	(22,700)	1,269,926	1,192,081	12,300	65,545	94%	100.0%
Snow & Ice									
Expenses	-	241,000	-	241,000	733,845	-	(492,845)	304.5%	100.0%
Personal Services	-	75,000	-	75,000	147,997	-	(72,997)	197.3%	100.0%
Capital	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL	-	316,000	-	316,000	881,842	-	(565,842)	279%	100.0%
Street Lights									
Expenses	-	105,000	105,000	210,000	140,952	-	69,048	67.1%	100.0%
Personal Services	-	-	-	-	-	-	-	0.0%	100.0%
Capital	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL	-	105,000	105,000	210,000	140,952	-	69,048	67%	100.0%
Recycling									
Expenses	-	-	-	-	-	-	-	0.0%	100.0%
Personal Services	-	-	-	-	-	-	-	0.0%	100.0%
Capital	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL	-	-	-	-	-	-	-	0%	100.0%
Cemetery									
Expenses	-	-	-	-	-	-	-	0.0%	100.0%
Articles	123,975	-	92,000	215,975	839	-	215,136	0.4%	100.0%
Capital	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL	123,975	-	92,000	215,975	839	-	215,136	0%	100.0%
TOTAL PUBLIC WORKS	158,453	1,679,148	174,300	2,011,901	2,215,715	12,300	(216,114)	111%	100.0%
5 - HEALTH AND HUMAN SERVICES									
Board of Health									
Expenses	-	27,800	-	27,800	24,095	-	3,705	86.7%	100.0%
Personal Services	-	167,620	5,177	172,797	172,795	-	2	100.0%	100.0%
Capital	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL	-	195,420	5,177	200,597	196,890	-	3,707	98%	100.0%
Council on Aging/Social Services									
Expenses	-	-	-	-	(2,466)	-	2,466	#DIV/0!	100.0%
Personal Services	-	-	-	-	-	-	-	0.0%	100.0%
Capital	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL	-	-	-	-	(2,466)	-	2,466	#DIV/0!	100.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
Veterans Services									
Expenses.....	12,300	323,800	68,000	404,100	380,706	10,000	13,394	96.7%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	12,300	323,800	68,000	404,100	380,706	10,000	13,394	94%	100.0%
Veterans Council									
Expenses.....	-	400	-	400	400	-	-	100.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	400	-	400	400	-	-	100%	100.0%
Disabilities - ADA									
Expenses.....	-	400	253	653	253	-	400	38.7%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	400	253	653	253	-	400	39%	100.0%
TOTAL HEALTH AND HUMAN SERVICES.....	12,300	520,020	73,430	605,750	575,782	10,000	19,967	95%	100.0%
6 - CULTURE AND RECREATION									
Library									
Expenses.....	-	36,550	(11,288)	25,262	25,262	-	-	100.0%	100.0%
Personal Services.....	-	88,289	22,046	110,335	110,335	-	-	100.0%	100.0%
TOTAL.....	-	124,839	10,758	135,597	135,597	-	-	100%	100.0%
Beaches/Lifeguards									
Expenses.....	-	-	-	-	-	-	-	0.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	-	-	-	-	-	-	0%	100.0%
Historical District Commission									
Expenses.....	-	200	-	200	177	-	23	88.4%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	200	-	200	177	-	23	88%	100.0%
Historical Committee									
Expenses.....	-	200	-	200	200	-	-	100.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	200	-	200	200	-	-	100%	100.0%
TOTAL CULTURE AND RECREATION.....	-	125,239	10,758	135,997	135,974	-	23	100%	100.0%
7 - DEBT SERVICE									
Debt - Principal.....	-	733,000	-	733,000	732,400	-	600	99.9%	100.0%
Debt - Interest Long.....	-	68,305	-	68,305	62,349	-	5,956	91.3%	100.0%
Debt - Interest Short.....	-	30,000	-	30,000	11,226	(1,663)	20,437	31.9%	100.0%
Debt - Middle School Dept.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL DEBT SERVICE.....	-	831,305	-	831,305	805,975	(1,663)	26,994	97%	100.0%
8 - INTERGOVERNMENTAL									
SRPEDD Assessment									
Expenses.....	-	3,613	-	3,613	3,613	-	(0)	100.0%	100.0%
TOTAL.....	-	3,613	-	3,613	3,613	-	(0)	100%	100.0%
District Veteran Serv Assessment									
Expenses.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	-	-	-	-	-	-	0.0%	100.0%

	Continued Appropriations	Original Budget	Budget Revisions	Revised Budget	Year-to-Date Expenditures	Outstanding Purchase Orders	Unobligated Balance	Percent Expended Year-to-Date	Expected Percent Expended Year-to-Date
County Tax Expenses.....	-	72,101	-	72,101	72,101	-	-	100.0%	100.0%
TOTAL.....	-	72,101	-	72,101	72,101	-	-	100%	100.0%
TOTAL INTERGOVERNMENTAL*.....	-	75,714	-	75,714	75,714	-	(0)	100%	100.0%
9 - UNCLASSIFIED									
Retirement Expenses.....	-	3,249,644	-	3,249,644	3,249,044	-	600	100.0%	100.0%
TOTAL.....	-	3,249,644	-	3,249,644	3,249,044	-	600	100%	100.0%
Town Insurance - Workers Comp Expenses.....	-	509,759	(5,000)	504,759	502,627	-	2,132	99.6%	100.0%
TOTAL.....	-	509,759	(5,000)	504,759	502,627	-	2,132	100%	100.0%
Unemployment Expenses.....	-	300,000	-	300,000	247,203	-	52,797	82.4%	100.0%
TOTAL.....	-	300,000	-	300,000	247,203	-	52,797	82%	100.0%
Medical Insurance Expenses.....	-	7,278,637	(250,000)	7,028,637	6,938,760	-	89,857	98.7%	100.0%
TOTAL.....	-	7,278,637	(250,000)	7,028,637	6,938,760	-	89,857	99%	100.0%
Life Insurance Expenses.....	-	40,000	-	40,000	19,786	-	20,214	49.5%	100.0%
TOTAL.....	-	40,000	-	40,000	19,786	-	20,214	49%	100.0%
FICA - Medicare Expenses.....	-	430,000	-	430,000	409,396	-	20,604	95.2%	100.0%
TOTAL.....	-	430,000	-	430,000	409,396	-	20,604	95%	100.0%
Town Insurance - General Expenses.....	-	382,979	-	382,979	371,275	-	11,704	96.9%	100.0%
TOTAL.....	-	382,979	-	382,979	371,275	-	11,704	97%	100.0%
TOTAL UNCLASSIFIED.....	-	12,191,019	(255,000)	11,936,019	11,738,112	-	197,907	98%	100.0%
10 - TRANSFERS, OUT STABILIZATION.....	-	-	750,000	750,000	750,000	-	-	0.0%	100.0%
11 - RESERVE FUND.....	-	97,543	(51,000)	46,543	-	-	46,543	0.0%	100.0%
12 - OTHER AMOUNTS TO RAISE*.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL GENERAL FUND.....	888,124	52,754,726	1,480,189	54,923,039	53,982,908	52,179	887,950	98%	100.0%

*Liuna, Overlay Reserve, Collective Bargaining

ENTERPRISE FUND

WPC Expenses.....	5,843,497	150,000	5,993,497	5,849,283	80,083	64,131	98.9%	100.0%
Personal Services.....	875,733	-	875,733	709,073	-	166,660	81.0%	100.0%
Article.....	750,000	450,498	1,200,498	127,642	-	1,072,856	10.6%	100.0%
Capital.....	646,000	-	646,000	477,015	-	168,985	73.8%	100.0%
TOTAL.....	8,115,230	600,498	8,715,728	7,163,013	80,083	1,472,632	83.1%	100.0%
WPC RESERVE Expense.....	150,000	(150,000)	-	-	-	-	#DIV/0!	100.00%
TOTAL.....	150,000	(150,000)	-	-	-	-	#DIV/0!	100.00%
TOTAL OF ENTERPRISE FUND.....	8,265,230	450,498	8,715,728	7,163,013	80,083	1,472,632	#DIV/0!	100.00%

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

	<u>Original Budget</u>	<u>FY15 YTD Revenue</u>	<u>FY15 Percent Budget</u>	<u>FY14 Same Period YTD</u>	<u>FY15 vs FY14</u>
1 - Real Estate					
1a. Real estate	33,582,357	32,901,804	98%	31,797,008	3.47%
1b. Personal Property Taxes	<u>1,382,762</u>	<u>1,374,992</u>	99%	<u>1,348,390</u>	1.97%
TOTAL	34,965,119	34,276,796	98%	33,145,398	
2 - Excise Taxes					
1a. Boat Excise*	50,000	50,936	102%	52,269	-2.55%
1b. Hotel/Motel Tax	35,000	60,862	174%	36,578	66.39%
1c. Meals Tax	435,000	466,570	107%	436,552	6.88%
1d. Motor Vehicle Excise	<u>2,440,000</u>	<u>2,508,566</u>	103%	<u>2,448,160</u>	2.47%
TOTAL	2,960,000	3,086,934	104%	2,973,559	
*commitments not sent until March 2014					
3 - Penalties and Interest on Taxes					
1. Penalties and Interest	<u>320,000</u>	<u>623,642</u>	195%	<u>321,529</u>	93.96%
TOTAL	320,000	623,642	195%	321,529	
4 - Fees					
1. Fees	<u>600,000</u>	<u>632,112</u>	105%	<u>628,026</u>	0.65%
TOTAL	600,000	632,112	105%	628,026	
5 - Rentals					
1. Rentals	<u>110,000</u>	<u>111,811</u>	102%	<u>111,135</u>	0.61%
TOTAL	110,000	111,811	102%	111,135	
6 - Licenses and Permits					
1. Licenses and Permits	<u>950,000</u>	<u>1,195,730</u>	126%	<u>1,090,059</u>	9.69%
TOTAL	950,000	1,195,730	126%	1,090,059	
7 - Fines and Forfeitures					
1. Fines and Forfeitures	<u>40,000</u>	<u>40,582</u>	101%	<u>40,903</u>	-0.78%
TOTAL	40,000	40,582	101%	40,903	
8 - Investment Income					
1. Investment Income	<u>28,800</u>	<u>24,224</u>	84%	<u>42,365</u>	-42.82%
TOTAL	28,800	24,224	84%	42,365	
9 - Miscellaneous Recurring Revenue					
1. Misc. Recurring Revenue	<u>215,000</u>	<u>296,560</u>	138%	<u>218,179</u>	35.93%
TOTAL	215,000	296,560	138%	218,179	
10 - Miscellaneous Non-Recurring Revenue					
1. Misc. Non-Recurring Revenue	<u>0</u>	<u>30,010</u>	N/A	<u>252,772</u>	-88.13%
TOTAL	0	30,010	N/A	252,772	

11 - Medicaid Reimbursement

1. Medicaid Reimbursement	<u>290,000</u>	<u>212,890</u>	<u>73%</u>	<u>292,535</u>	-27.23%
TOTAL	290,000	212,890	73%	292,535	

12 - Tax Title and Foreclosures

1. Tax Title and Foreclosures	<u>0</u>	<u>723,468</u>	<u>N/A</u>	<u>634,341</u>	14.05%
TOTAL	0	723,468	N/A	634,341	

12 - State Cherry Sheet Revenue

1. State Cherry Sheet Revenue	<u>15,080,459</u>	<u>14,870,038</u>	<u>99%</u>	<u>14,929,879</u>	-0.40%
TOTAL	15,080,459	14,870,038	99%	14,929,879	

12 - Transfers in from Other Funds

1. Transfers in from Other Funds	<u>1,078,589</u>	<u>1,343,658</u>	<u>125%</u>	<u>1,043,163</u>	28.81%
TOTAL	1,078,589	1,343,658	125%	1,043,163	
TOTAL	<u>56,637,967</u>	<u>57,468,455</u>	<u>101%</u>	<u>55,723,843</u>	3.13%

