

MINUTES OF MEETING OF WAREHAM FINANCE COMMITTEE

Date of Meeting: August 17, 2016

I. CALL MEETING TO ORDER

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

II. ROLL CALL

Members Present: David Heard, Chairman
Bernie Pigeon, Vice Chairman
Ellis Bailey, Clerk
Tom Worthen
Stuart Novick
Joan Fontes
Pat Rumney (Arrived at 6:31 P.M.)
Glenn Lawrence

Member Absent: Dominic Cammarano

Also Present: Derek Sullivan, Town Administrator

III. CITIZENS PARTICIPATION

No-one came forward for Citizens Participation.

NOTE: Mr. Heard introduced Mr. Lawrence, the newest member of the Finance Committee.

IV. TOWN ADMINISTRATOR'S REPORT

A. Update on FY2016 budget.

Mr. Sullivan updated the FinCom on final FY2016 figures. (Attached as reference). He noted that turnovers came to approx. \$1.5 million.

Brief discussion ensued re: snow & ice.

B. Revenue projections.

Mr. Sullivan discussed revenue projections, such as excise taxes, hotel/motel taxes, penalties & interest, fees, & Medicaid reimbursements.

Brief discussion ensued re: Free Cash.

C. Enterprise Fund Revenue for FY2016.

Mr. Sullivan discussed Enterprise Fund revenue. (Attached as reference).

Mr. Sullivan discussed the IMA w/ the Town of Bourne.

Brief discussion ensued re: the Prudential Committee & the Water/Fire Districts.

D. Parking Kiosk Historical Data.

Mr. Sullivan discussed the Parking Kiosk historical data. (Attached as reference).

Mr. Sullivan briefly spoke re: the boat shuttle launch & transient moorings.

Mr. Sullivan spoke re: potential uses for funds generated from the parking program, such as expanding parking & the possible use of a shuttle.

V. FINANCE COMMITTEE MATTERS

A. Introduce new FinCom member. Done

B. Update on 2016 Fall Town Meeting.

1. Any proposed Town Meeting articles.

Mr. Sullivan reviewed & briefly discussed proposed articles for the 2016 Fall Town Meeting. Some of the articles proposed are the following:

- Waterways Account -- Transfer \$25,000 for engineering oversight of the Onset Boat Ramp project.

Brief discussion ensued re: when this project will commence.

- Community Preservation articles.
- Zoning Bylaw amendments.

Present before the FinCom: Selectman Alan Slavin, BOS Liaison

Selectman Slavin stated the proposed zoning article was presented as one article w/ seven (7) amendments within. He stated some of the amendments are language changes. The Planning Board has not held their public hearings as of yet on these amendments.

- Union Contracts.

Mr. Sullivan anticipates some union contracts coming forward for Town Meeting.

Present before the FinCom: Claire Smith, Town Moderator

Ms. Smith understands there were also two articles submitted that Mr. Sullivan does not have. It was stated this will be looked into.

Selectman Slavin noted that there have been petition submittals to the State re: liquor licenses & mobile home affordable housing.

- Budget Transfers,

Mr. Sullivan stated there may be some budget transfers for Town Meeting.

2. **FinCom Fall Town Meeting schedule.**
3. **Establish dates for article proponents to meet w/ FinCom.**

NOTE: These items to be handled later in the meeting.

C. Capital Planning matters: Jim Giberti, Capital Planning Committee

Mr. Giberti stated the Capital Planning Committee would like to get up-to-date on capital items. The Committee has developed a plan for capital expenditures. He explained funding sources are necessary to develop this plan. Free Cash is one source with an amount to be determined. He noted that adequate funding is still not available for capital needs.

Mr. Giberti spoke re: a five-year plan & funding needed for said plan. He discussed the Committee's support of borrowing money for several capital items, such as school buses. He stated there is a need to figure out how to pay for capital items without taxing residents.

Mr. Giberti stated the Committee will be meeting on September 8, 2016 with department heads to discuss their needs and priorities.

Mr. Heard stated Mr. Sullivan hopes to have a Free Cash figure by the end of September.

Mr. Giberti explained that Town buildings are lower on the capital list vs. police cruisers and a Dog Officer vehicle.

Selectmen Slavin stated the Committee plans on making a report/recommendations for projects that require BOS approval & for Warrant article(s). He noted some recommendations will require a grant or debt exclusion when a dollar amount is not feasible.

D. Update on WPCF discharge project.

Mr. Heard stated last week, the Buzzards Bay Coalition held a presentation to discuss the proposed re-location of discharge. MA Maritime has a discharge permit for discharge into the canal. The existing facility is "constipated". The discharge location is not adequate (discharge into the Agawam River). There is a need to increase discharge capacity at the WPCF & put more areas onto Town Sewer. The proposal is to bring discharge into Buzzards Bay along the railroad tracks. The proposal is being backed by the State & the Buzzards Bay Coalition. The

State would like to see more regionalization. Marion & South Plymouth are also interested in this proposal. Discussion ensued.

E. FinCom liaisons to Town departments.

Mr. Fontes discussed FinCom liaisons & critical departments w/ financial impacts to the Town. She discussed the liaisons responsibilities. She spoke re: the assignment of liaisons.

Mr. Heard asked FinCom members to obtain agendas & minutes of their assigned departments.

NOTE: The meeting went back to Item V. Finance Committee Matters – 2. FinCom Fall Town Meeting schedule & 3. Establish dates for article proponents to meet w/ FinCom.

Mr. Pigeon stated on September 8, 2016, the School Department will be holding a meeting re: updates relative to school projects.

Mr. Heard stated on September 8, 2016, the Capital Planning Committee will be holding an all-day meeting w/ departments re: capital needs/priorities.

The FinCom members concurred to meet on the following dates:

September 14th, September 21st, October 5th, & October 12th.

VI. APPROVAL OF MEETING MINUTES: JULY 27, 2016

MOTION: Mr. Pigeon moved to approve the meeting minutes of July 27, 2016. Ms. Fontes seconded.

VOTE: (7-0-1)

Mr. Lawrence abstained

VII. NEXT MEETING DATE & TIME

The next meeting date will be September 14, 2016 at 6:30 P.M.

VIII. ANY OTHER BUSINESS

Mr. Heard stated the MA Municipal Association will be holding a meeting in Devans, MA on October 15, 2016. If any FinCom members in interested in attending, please let him know.

IX. ADJOURNMENT

MOTION: Mr. Novick moved to adjourn the meeting at 8:22 P.M. Mr. Pigeon seconded.

VOTE: Unanimous (8-0-0)

Respectfully submitted,

Kelly Barrasso

Kelly Barrasso, Transcriptionist

Date signed: 9/14/16

Attest: Ellis Bailey (KB)

Ellis Bailey, Clerk Wareham Finance Committee

Date copy sent to Town Clerk: 9/15/16

TOWN OF WAREHAM, MASSACHUSETTS

FISCAL YEAR 2016

GENERAL FUND

REVENUE BUDGET TO ACTUAL REPORT

July 1, 2015 - June 30, 2016

UNAUDITED UNADJUSTED

	Original Budget	FY16 YTD Revenue	FY16 Percent Budget	FY15 Same Period YTD	FY16 vs FY15
1 - Real Estate					
1a. Real estate	34,770,754	34,127,746	98%	32,901,804	3.73%
1b. Personal Property Taxes	1,566,434	1,550,158	99%	1,374,992	12.74%
TOTAL	36,337,188	35,677,904	98%	34,276,796	
2 - Excise Taxes					
1a. Boat Excise*	50,000	72,552	145%	50,936	42.44%
1b. Hotel/Motel Tax	160,000	229,594	143%	42,440	440.99%
1c. Meals Tax	432,000	501,613	116%	466,570	7.51%
1d. Motor Vehicle Excise	2,320,000	2,768,574	119%	2,508,566	10.36%
TOTAL	2,962,000	3,572,333	121%	3,068,512	
3 - Penalties and Interest on Taxes					
1. Penalties and Interest	300,000	286,083	95%	623,642	-54.13%
TOTAL	300,000	286,083	95%	623,642	
4 - Fees					
1. Fees	590,000	724,049	123%	632,112	14.54%
TOTAL	590,000	724,049	123%	632,112	
5 - Rentals					
1. Rentals	110,000	135,930	124%	111,811	21.57%
TOTAL	110,000	135,930	124%	111,811	
6 - Licenses and Permits					
1. Licenses and Permits	895,000	1,374,026	154%	1,195,730	14.91%
TOTAL	895,000	1,374,026	154%	1,195,730	
7 - Fines and Forfeitures					
1. Fines and Forfeitures	40,000	65,095	163%	40,582	60.40%
TOTAL	40,000	65,095	163%	40,582	
8 - Investment Income					
1. Investment Income	23,000	32,503	141%	24,224	34.18%
TOTAL	23,000	32,503	141%	24,224	
9 - Miscellaneous Recurring Revenue					
1. Misc. Recurring Revenue	220,000	352,536	160%	296,560	18.88%
TOTAL	220,000	352,536	160%	296,560	
10 - Miscellaneous Non-Recurring Revenue					
1. Misc. Non-Recurring Revenue	0	183,543	100%	30,010	511.61%
TOTAL	0	183,543	100%	30,010	

	<u>Original Budget</u>	<u>FY16 YTD Revenue</u>	<u>FY16 Percent Budget</u>	<u>FY15 Same Period YTD</u>	<u>FY16 vs FY15</u>
11 - Medicaid Reimbursement					
1. Medicaid Reimbursement	<u>270,000</u>	<u>300,625</u>	<u>111%</u>	<u>212,890</u>	<u>41.21%</u>
TOTAL	270,000	300,625	111%	212,890	
12 - Tax Title and Foreclosures					
1. Tax Title and Foreclosures	<u>0</u>	<u>510,762</u>	<u>100%</u>	<u>723,468</u>	<u>-29.40%</u>
TOTAL	0	510,762	100%	723,468	
12 - State Cherry Sheet Revenue					
1. State Cherry Sheet Revenue	<u>15,229,491</u>	<u>14,759,330</u>	<u>97%</u>	<u>14,870,038</u>	<u>-0.74%</u>
TOTAL	15,229,491	14,759,330	97%	14,870,038	
12 - Transfers in from Other Funds					
1. Transfers in from Other Funds	<u>872,956</u>	<u>1,309,058</u>	<u>150%</u>	<u>1,343,658</u>	<u>-2.58%</u>
TOTAL	872,956	1,309,058	150%	1,343,658	
TOTAL	<u>57,849,635</u>	<u>59,283,778</u>	<u>102%</u>	<u>57,450,033</u>	<u>3.19%</u>

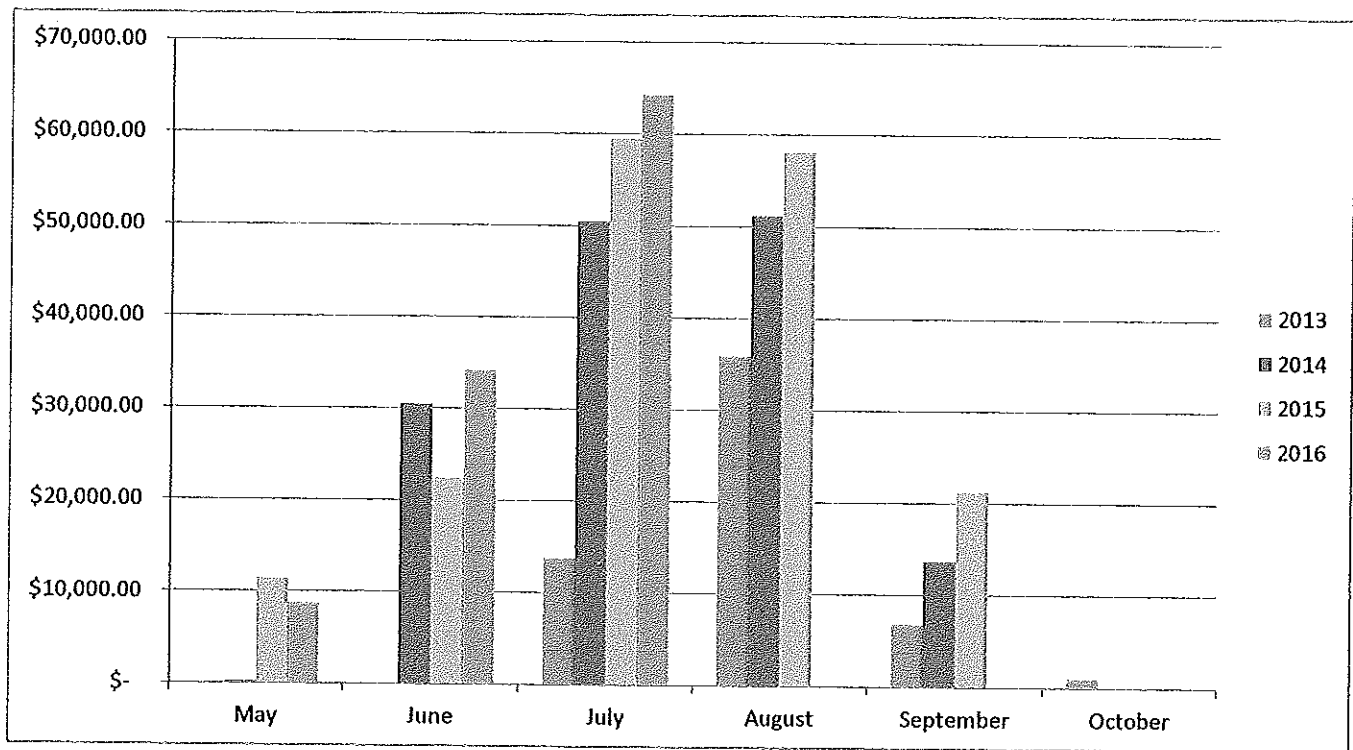
TOWN OF WAREHAM, MASSACHUSETTS
FISCAL YEAR 2016
ENTERPRISE FUND
REVENUE BUDGET TO ACTUAL REPORT
July 1, 2015 - June 30, 2016
UNAUDITED UNADJUSTED

	<u>Original Budget</u>	<u>FY16 YTD Revenue</u>	<u>FY16 Percent Budget</u>	<u>FY15 Same Period YTD</u>	<u>FY16 vs FY15</u>
1 - User Charges					
1a. User Charges	5,462,340	5,053,646		5,158,835	-2.04%
1c. Bourne	397,908	464,895		545,498	-14.78%
TOTAL	5,860,248	5,518,541	94%	5,704,334	
2 - Fees					
1a. Fees		33,010		36,000	-8.31%
1b. Hauler		234,654		228,531	2.68%
1c. Grease		274,087		263,882	3.87%
TOTAL	450,000	541,751	120%	528,412	
3 - Sewer Liens					
1. Sewer Liens		446,402		358,004	24.69%
TOTAL	0	446,402	#DIV/0!	358,004	
4 - Penalties and Interest					
1	0	50,016		55,374	-9.68%
TOTAL	0	50,016	#DIV/0!	55,374	
5 - Licenses and Permits					
1. Licences		3,630		2,970	
2. Permits		5,865		31,675	-81.48%
TOTAL	0	9,495	#DIV/0!	34,645	
6 - Fines and Forfeitures					
1. Fines and Forfeitures	0	8,169		9,578	-14.71%
TOTAL	0	8,169	#DIV/0!	9,578	
7 - Investment Income					
1. Investment Income	0	50,085		44,347	12.94%
TOTAL	0	50,085	#DIV/0!	44,347	

	<u>Original Budget</u>	<u>FY16 YTD Revenue</u>	<u>FY16 Percent Budget</u>	<u>FY15 Same Period YTD</u>	<u>FY16 vs FY15</u>
9 - Miscellaneous Non-Recurring Revenue					
1. Misc. Non-Recurring Re	<u>0</u>	<u>54,026</u>	<u></u>	<u>224,337</u>	-75.92%
TOTAL	0	54,026	#DIV/0!	224,337	
10 - Tax Title and Foreclosures					
1. Tax Title and Foreclosu	<u>0</u>	<u>116,101</u>	<u></u>	<u>82,191</u>	41.26%
TOTAL	0	116,101	#DIV/0!	82,191	
11 - Betterments					
1a. Apportioned		1,160,956		1,292,698	-10.19%
1b. Apportioned Interest	<u>0</u>	<u>334,880</u>	<u></u>	<u>370,187</u>	-9.54%
TOTAL	0	1,495,836	#DIV/0!	1,662,885	
12 - Transfers in from Other Funds					
1. Transfers in from Other	<u>0</u>	<u></u>	<u></u>	<u></u>	0.00%
TOTAL	0	0	0%	0	0%
TOTAL	<u>6,310,248</u>	<u>8,290,421</u>	<u>131%</u>	<u>8,704,106</u>	<u>-4.75%</u>

PARKING KIOSK HISTORICAL DATA

	2013	2014	2015	2016
May	\$ -	\$ 219.25	\$ 11,423.75	\$ 8,727.50
June	\$ -	\$ 30,488.25	\$ 22,443.25	\$ 34,183.25
July	\$ 13,815.00	\$ 50,467.00	\$ 59,487.50	\$ 64,258.00
August	\$ 35,906.75	\$ 51,176.75	\$ 58,092.25	\$ -
September	\$ 6,796.00	\$ 13,649.75	\$ 21,198.75	\$ -
October	\$ 996.25	\$ 10.50	\$ -	\$ -
	\$ 59,527.00	\$ 148,025.50	\$ 174,660.50	\$ 109,184.75



TOWN OF WAREHAM, MASSACHUSETTS

FISCAL YEAR 2016

GENERAL FUND

EXPENDITURE BUDGET TO ACTUAL REPORT

July 1, 2016 - June 30, 2016

UNAUDITED UNADJUSTED

1 - GENERAL GOVERNMENT

Town Meeting

Expenses.....	-	12,380	-	12,380	3,871	-	8,509	<u>31.3%</u>	100.0%
Personal Services.....	-	-	-	-	-	-	-	<u>0.0%</u>	100.0%
Capital.....	-	-	-	-	-	-	-	<u>0.0%</u>	
TOTAL.....	-	<u>12,380</u>	-	<u>12,380</u>	<u>3,871</u>	-	<u>8,509</u>	<u>31.3%</u>	<u>100.0%</u>

Selectmen

Expenses.....	1,681	9,100	-	10,781	9,384	1,000	397	<u>96.3%</u>	100.0%
Personal Services.....	-	78,461	6,450	84,911	79,606	-	5,305	<u>93.8%</u>	100.0%
Capital.....	-	-	-	-	-	-	-	<u>0.0%</u>	
TOTAL.....	<u>1,681</u>	<u>87,561</u>	<u>6,450</u>	<u>95,692</u>	<u>88,990</u>	<u>1,000</u>	<u>5,702</u>	<u>93.0%</u>	<u>100.0%</u>

Town Administrator

Expenses.....	1,000	12,950	-	13,950	11,077	2,500	373	<u>97.3%</u>	100.0%
Personal Services.....	-	263,589	(42,450)	221,139	198,110	-	23,029	<u>89.6%</u>	100.0%
Articles.....	79,241	-	130,000	209,241	109,061	-	100,180	<u>52.1%</u>	100.0%
Capital.....	-	-	-	-	-	-	-	<u>0.0%</u>	
TOTAL.....	<u>80,241</u>	<u>276,539</u>	<u>87,550</u>	<u>444,330</u>	<u>318,247</u>	<u>2,500</u>	<u>123,582</u>	<u>71.8%</u>	<u>100.0%</u>

Finance Committee

Expenses.....	-	2,500	-	2,500	2,500	-	-	100.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	<u>0.0%</u>	100.0%
Capital.....	-	-	-	-	-	-	-	<u>0.0%</u>	
TOTAL.....	-	<u>2,500</u>	-	<u>2,500</u>	<u>2,500</u>	-	-	<u>100.0%</u>	<u>100.0%</u>

Town Accountant

Expenses.....	10,500	13,000	-	23,500	15,661	1,615	6,224	<u>73.5%</u>	100.0%
Personal Services.....	-	173,126	4,350	177,476	176,164	-	1,312	<u>99.3%</u>	100.0%
Capital.....	-	-	-	-	-	-	-	<u>0.0%</u>	

	10,500	186,126	4,350	200,976	191,825	1,615	7,536	95.4%	100.0%
TOTAL.....									
Audit									
Expenses.....	-	65,000	-	65,000	65,000	-	-	100.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	65,000	-	65,000	65,000	-	-	100.0%	100.0%
Assessor									
Expenses.....	8,000	24,500	-	32,500	32,049	-	451	98.6%	100.0%
Personal Services*	-	264,997	1,000	265,997	265,982	-	15	100.0%	100.0%
Articles.....	190,000	-	-	190,000	3,437	-	186,563	0.0%	100.0%
TOTAL.....	198,000	289,497	1,000	488,497	301,468	-	187,029	61.7%	100.0%
Revaluation									
Expenses.....	-	-	-	-	-	-	-	0.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	-	-	-	-	-	-	0.0%	0.0%
Treasurer/Collector									
Expenses.....	1,666	88,470	2,000	92,136	92,136	-	-	100.0%	100.0%
Personal Services.....	-	303,573	-	303,573	302,632	-	941	99.7%	100.0%
Article.....	29,920	-	-	29,920	10,243	-	19,677	0.0%	
TOTAL.....	31,586	392,043	2,000	425,629	405,011	-	20,618	95.2%	100.0%
General Services									
Expenses.....	-	65,000	2,000	67,000	62,767	-	4,233	93.7%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	65,000	2,000	67,000	62,767	-	4,233	93.7%	100.0%
Legal Services									
Expenses.....	8,100	205,000	15,000	228,100	223,930	-	4,170	98.2%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	

TOTAL.....	8,100	205,000	15,000	228,100	223,930	-	4,170	98.2%	100.0%
Personnel Services									
Expenses.....	-	3,000	2,000	5,000	3,366	-	1,634	67.3%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	3,000	2,000	5,000	3,366	-	1,634	67.3%	100.0%
Personnel Board									
Personal Services									
Expenses.....	-	-	75,000	75,000	-	-	75,000	0.0%	100.0%
Articles.....	105,429	-	-	105,429	-	-	105,429	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	105,429	-	75,000	180,429	-	-	180,429	0.0%	100.0%
MIS/Data Processing									
Expenses.....	-	300,284	-	300,284	297,946	2,337	1	100.0%	100.0%
Personal Services.....	-	149,913	-	149,913	149,911	-	2	100.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	450,197	-	450,197	447,857	2,337	3	99.5%	100.0%
MIS/Communications									
Expenses.....	-	80,600	-	80,600	80,600	-	-	100.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	-	80,600	-	80,600	80,600	-	-	100.0%	100.0%
Town Clerk									
Expenses.....	71	15,011	-	15,082	14,382	700	-	100.0%	100.0%
Personal Services.....	-	152,017	4,000	156,017	153,514	-	2,503	98.4%	100.0%
Article.....	-	-	-	-	-	-	-	0.0%	
TOTAL.....	71	167,028	4,000	171,099	167,896	700	2,503	98.1%	100.0%
Elections & Registrations									
Expenses.....	-	8,684	-	8,684	8,684	-	-	100.0%	100.0%
Personal Services.....	-	23,154	(5,000)	18,154	14,134	-	4,020	77.9%	100.0%
Article.....	39,000	-	-	39,000	34,995	-	4,005	0.0%	100.0%
TOTAL.....	39,000	31,838	(5,000)	65,838	57,813	-	8,025	87.8%	100.0%

Conservation Commission										
Expenses.....	-	-	-	-	-	-	-	-	-	100.0%
Personal Services.....	-	2,200	-	-	2,200	574	-	-	1,626	100.0%
Articles.....	9,105	-	-	-	-	-	-	-	-	100.0%
Capital.....	-	-	-	-	9,105	-	-	-	9,105	100.0%
TOTAL.....	9,105	2,200	-	-	11,305	574	-	-	10,732	100.0%
Town Planner										
Expenses.....	223	9,585	-	-	9,808	4,458	-	-	5,350	100.0%
Personal Services.....	-	195,862	(30,000)	-	165,862	160,837	-	-	5,025	100.0%
Article.....	-	-	-	-	-	-	-	-	-	0.0%
TOTAL.....	223	205,447	(30,000)	-	175,670	165,296	-	-	10,375	100.0%
Planning Board										
Expenses.....	-	2,700	-	-	2,700	2,700	-	-	-	100.0%
Capital.....	-	-	-	-	-	-	-	-	-	0.0%
TOTAL.....	-	2,700	-	-	2,700	2,700	-	-	-	100.0%
Zoning Board of Appeals										
Expenses.....	-	2,700	-	-	2,700	1,294	-	-	1,406	100.0%
Articles.....	6,874	-	-	-	6,874	-	-	-	6,874	0.0%
Capital.....	-	-	-	-	-	-	-	-	-	0.0%
TOTAL.....	6,874	2,700	-	-	9,574	1,294	-	-	8,280	100.0%
Sick Leave Bonus										
Personal Services.....	-	70,000	-	-	70,000	41,637	-	-	28,363	100.0%
TOTAL.....	-	70,000	-	-	70,000	41,637	-	-	28,363	100.0%
TOTAL GENERAL GOVERNMENT.....	490,810	2,597,356	164,350	164,350	3,252,516	2,632,642	8,152	8,152	611,722	100.0%

2 - PUBLIC SAFETY

Police										
Expenses.....	1,405	437,400	-	-	438,805	340,933	6,710	-	91,162	100.0%
Personal Services.....	-	4,329,294	-	-	4,329,294	4,150,573	-	-	178,721	100.0%
Articles.....	14,967	-	12,500	-	27,467	19,159	-	-	8,308	100.0%
Capital.....	-	60,150	-	-	60,150	60,150	-	-	-	100.0%

TOTAL.....	16,372	4,826,844	12,500	4,855,716	4,570,815	6,710	278,191	94.1%	100.0%
Inspection Services									
Expenses.....	560	98,750	-	99,310	72,266	-	27,044	72.8%	100.0%
Personal Services.....	-	180,061	-	180,061	175,414	-	4,647	97.4%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	560	278,811	-	279,371	247,680	-	31,691	88.7%	100.0%
Emergency Management									
Expenses.....	-	-	-	-	-	-	-	0.0%	0.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	0.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	-	-	-	-	-	-	0.0%	0.0%
Animal Control									
Expenses.....	-	29,600	-	29,600	20,029	-	9,571	67.7%	100.0%
Personal Services.....	-	48,616	-	48,616	43,801	-	4,815	90.1%	100.0%
Article	-	-	30,000	30,000	25,842	-	4,158	0.0%	0.0%
TOTAL.....	-	78,216	30,000	108,216	89,673	-	18,543	82.9%	100.0%
Harbormaster/Shellfish									
Expenses.....	-	50,200	-	50,200	49,769	-	431	99.1%	100.0%
Personal Services.....	-	301,251	-	301,251	290,036	-	11,215	96.3%	100.0%
Articles.....	35,697	-	78,729	114,426	79,039	-	35,387	0.0%	100.0%
TOTAL.....	35,697	351,451	78,729	465,877	418,843	-	47,034	89.9%	100.0%
Herring Commission									
Expenses.....	-	-	-	-	-	-	-	0.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL PUBLIC SAFETY	52,629	5,535,322	121,229	5,709,180	5,327,011	6,710	375,459	93.3%	100.0%

3 - EDUCATION

School Department
Expenses

- 5,932,616 - 5,932,616 2,775 210,582 96.5% 100.0%

Personnel Article.....	-	21,202,039	(86,590)	21,115,449	21,451,777	-	(336,328)	101.6%	100.0%
	56,000	-	270,000	326,000	200,254	-	125,746	0.0%	100.0%
TOTAL.....	56,000	27,134,655	183,410	27,374,065	27,371,290	2,775	0	100.0%	100.0%
Upper Cape Regional									
Expenses.....	-	2,836,635	-	2,836,635	2,836,635	-	-	100.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	2,836,635	-	2,836,635	2,836,635	-	-	100.0%	100.0%
TOTAL EDUCATION.....	56,000	29,971,290	183,410	30,210,700	30,207,925	2,775	0	100.0%	100.0%

4 - PUBLIC WORKS

Municipal Maintanances/Town Buildings

Expenses.....	12,300	526,756	-	539,056	515,850	1,833	21,374	96.0%	100.0%
Personal Services.....	-	953,824	86,590	1,040,414	1,025,804	-	14,610	98.6%	100.0%
Articles.....	30,022	-	220,000	250,022	185,080	-	64,942	74.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	42,322	1,480,580	306,590	1,829,492	1,726,733	1,833	100,926	94.4%	100.0%

Snow & Ice

Expenses.....	-	245,000	203,000	448,000	440,190	-	7,810	93.3%	100.0%
Personal Services.....	-	77,000	-	77,000	76,228	-	772	99.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	322,000	203,000	525,000	516,418	-	8,582	93.4%	100.0%

Street Lights

Expenses.....	10,725	125,000	15,000	150,725	142,486	6,816	1,423	99.1%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Article.....	50,000	-	50,000	100,000	21,187	-	78,813	0.0%	100.0%
TOTAL.....	60,725	125,000	65,000	250,725	163,673	6,816	80,236	65.3%	100.0%

Recycling

Expenses.....	-	-	-	-	-	-	-	0.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	-	-	-	-	-	-	0.0%	100.0%

[illegible]

5-HEALTH AND HUMAN SERVICES

	-	<u>24,920</u>	-	<u>24,920</u>	<u>18,998</u>	-	<u>5,922</u>	<u>76.2%</u>	<u>100.0%</u>
Expenses.....	-	24,920	-	24,920	18,998	-	5,922	76.2%	100.0%
Personal Services.....	-	174,325	-	174,325	172,270	-	2,055	98.8%	100.0%
Capital.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	199,245	-	199,245	191,268	-	7,977	96.0%	100.0%

Council on Aging/Social Services									
Expenses.....	-	-	-	-	-	-	-	-	0.0%
Personal Services.....	-	-	-	-	-	-	-	-	100.0%
Capital.....	-	-	-	-	-	-	-	-	100.0%
TOTAL.....	-	-	-	-	-	-	-	-	0.0%
									100.0%

Veterans Services				
Expenses.....	10,000	387,426	-	397,426
Personal Services.....	-	-	-	-
Capital.....	-	-	-	-
				347,914
				10,000
				39,512
				90.1%
				0.0%
				0.0%
				100.0%
				100.0%
				100.0%
TOTAL.....	10,000	387,426	-	397,426
				10,000
				39,512
				37.5%
				100.0%

Veterans Council					
Expenses.....	-	400	-	400	
Personal Services.....	-	-	-	-	
TOTAL.....	-	400	-	400	
					100.0%
					100.0%
					100.0%

Disabilities - ADA			
Expenses.....	400		
Personal Services.....	-	400	
	-	-	
			400
			-
			0.0%
			100.0%

TOTAL.....	-	400	-	400	-	-	400	0.0%	100.0%
TOTAL HEALTH AND HUMAN SERVICES.	10,000	587,471	-	597,471	539,182	10,400	47,889	90.2%	100.0%

6 - CULTURE AND RECREATION

Library									
Expenses.....	-	60,404	-	60,404	59,504	-	900	98.5%	100.0%
Personal Services.....	-	117,344	-	117,344	117,344	-	-	100.0%	100.0%
TOTAL.....	-	177,748	-	177,748	176,848	-	900	99.5%	100.0%
Beaches/Lifeguards									
Expenses.....	-	-	-	-	-	-	-	0.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	-	-	-	-	-	-	0.0%	100.0%

Historical District Commission									
Expenses.....	-	200	-	200	168	-	32	84.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	200	-	200	168	-	32	84.0%	100.0%

Historical Committee									
Expenses.....	-	200	-	200	200	-	-	100.0%	100.0%
Personal Services.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	200	-	200	200	-	-	100.0%	100.0%
TOTAL CULTURE AND RECREATION.....	-	178,148	-	178,148	177,216	-	932	99.5%	100.0%

7 - DEBT SERVICE

Debt - Principal.....	-	673,000	-	673,000	580,400	-	92,600	86.2%	100.0%
Debt - Interest Long.....	-	60,000	-	60,000	42,973	-	17,028	71.6%	100.0%
Debt - Interest Short.....	-	30,000	-	30,000	15,125	-	14,875	50.4%	100.0%
Debt - Middle School Dept.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL DEBT SERVICE.....	-	763,000	-	763,000	638,498	-	124,502	83.7%	100.0%

8 - INTERGOVERNMENTAL

Regional Landfill Expenses.....	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL.....	-	-	-	-	-	-	-	0.0%	100.0%
SRPEDD Assessment Expenses.....	-	3,705	-	3,705	3,703	-	2	100.0%	100.0%
TOTAL.....	-	3,705	-	3,705	3,703	-	2	100.0%	100.0%
County Tax Expenses.....	-	69,967	-	69,967	69,967	-	(0)	100.0%	100.0%
TOTAL.....	-	69,967	-	69,967	69,967	-	(0)	100.0%	100.0%
TOTAL INTERGOVERNMENTAL*	-	73,672	-	73,672	73,671	-	1	100.0%	100.0%

9 - UNCLASSIFIED

Retirement Expenses.....	-	3,503,350	10,000	3,513,350	3,512,053	-	1,297	100.0%	100.0%
TOTAL.....	-	3,503,350	10,000	3,513,350	3,512,053	-	1,297	100.0%	100.0%
Town Insurance - Workers Comp Expenses.....	-	501,356	(40,000)	461,356	448,143	-	13,213	97.1%	100.0%
TOTAL.....	-	501,356	(40,000)	461,356	448,143	-	13,213	97.1%	100.0%
Unemployment Expenses.....	-	200,000	-	200,000	98,023	-	101,977	49.0%	100.0%
TOTAL.....	-	200,000	-	200,000	98,023	-	101,977	49.0%	100.0%
Medical Insurance Expenses.....	-	6,947,520	-	6,947,520	6,520,721	-	426,799	93.9%	100.0%
TOTAL.....	-	6,947,520	-	6,947,520	6,520,721	-	426,799	93.9%	100.0%

Life Insurance Expenses.....	-	40,400	-	40,400	20,683	-	19,717	51.2%	100.0%
TOTAL.....	-	40,400	-	40,400	20,683	-	19,717	51.2%	100.0%
FICA - Medicare Expenses.....	-	438,600	66,000	504,600	494,007	-	10,593	97.9%	100.0%
TOTAL.....	-	438,600	66,000	504,600	494,007	-	10,593	97.9%	100.0%
Town Insurance - General Expenses.....	-	424,202	(10,350)	413,852	375,002	-	38,850	90.6%	100.0%
TOTAL.....	-	424,202	(10,350)	413,852	375,002	-	38,850	90.6%	100.0%
TOTAL UNCLASSIFIED.....	-	12,055,428	25,650	12,081,078	11,468,632	-	612,446	94.9%	100.0%
10 - TRANSFERS, OUT STABILIZATION..	-	-	875,148	875,148	-	-	-	0.0%	100.0%
11 - RESERVE FUND.....	-	90,000	-	90,000	-	-	90,000	0.0%	100.0%
12 - OTHER AMOUNTS TO RAISE*	-	-	-	-	-	-	-	0.0%	100.0%
TOTAL GENERAL FUND.....	927,622	53,779,267	1,944,377	56,651,265	54,516,749	36,686	2,097,831	96.2%	100.0%
*Liuna, Overlay Reserve, Collective Bargaining									
ENTERPRISE FUND									
WPC Expenses.....	80,083	5,928,416	-	6,008,499	5,756,945	-	251,553	95.8%	100.0%
Personal Services.....	-	948,657	-	948,657	775,955	-	172,702	81.8%	100.0%
Article.....	1,022,358	-	-	1,022,358	412,667	-	609,690	40.4%	100.0%
Capital.....	-	1,006,000	278,352	1,284,352	458,425	721,604	104,322	35.3%	100.0%
TOTAL.....	1,102,440	7,883,073	278,352	9,263,865	7,403,993	721,604	1,138,268	87.7%	100.0%
WPC RESERVE Expense.....	-	150,000	-	150,000	-	-	150,000	0.0%	100.0%
TOTAL.....	-	150,000	-	150,000	-	-	150,000	0.0%	100.0%
TOTAL OF ENTERPRISE FUND.....	1,102,440	8,033,073	278,352	9,413,865	7,403,993	721,604	1,288,268	87.7%	100.0%