



# Town of Canton, Massachusetts

DEPARTMENT OF FINANCE

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## MEMORANDUM

TO: Board of Selectmen  
FROM: Jim Murgia, Finance Director   
DATE: April 19, 2016  
SUBJECT: **Operating Results as of March 31, 2016**

Attached for your review are three reports showing the general fund's revenues and expenditures for the first nine months of fiscal 2016, as of March 31, 2016.

The summary report compares actual revenue and expenditures as of March 31, 2016 against budget. We budgeted a \$505,000 operating deficit due to free cash being used for streets and sidewalks (\$250,000), buildings and facilities assessment (\$155,000) and OPEB (\$100,000). The actual operating surplus for the first nine months of fiscal 2016 amounted to \$2.9 million as shown on this summary, which is more than last year's surplus of \$2.4 million as of March 31, 2015.

The revenue report (2 pages) shows revenue for the first nine months totaled \$65.7 million. This amount represents 79.6% of the budgeted revenue for fiscal 2016, which is better than expected after nine months into the fiscal year. Revenue for the first nine months of fiscal 2016 is also 5.3% more than last year's first nine months total of \$62.5 million.

The expenditure report (4 pages) shows departmental operating expenditures for the first nine months of the year, compared to a year ago. Including non-payroll encumbrances, these expenditures totaled \$60.8 million or 75.8% of budget as of March 31, 2016. Actual expenditures for the first nine months amounted to \$58.7 million, which is 5% more than a year ago.

In July we paid Norfolk County Retirement System \$4.0 million to fund our fiscal 2016 pension assessment. By making one annual payment, instead of two semi-annual payments, we saved almost \$80,000. This payment is included in the Fixed Costs total expenditures for the first nine months.

I hope you will find this information to be useful. If you have any questions or comments, please let me know.

JRM/ej  
Attachments

cc: John Bonnanzio, Chair, School Committee  
Kathy Butters, Town Accountant  
William T. Friel, Town Administrator  
Jen Henderson, Interim School Superintendent  
Barry Nectow, School Business Administrator  
Barbara Saint Andre, Chair, Finance Committee

# SUMMARY OF REVENUES AND EXPENDITURES

	FY 2016 Revised Budget	Fy 16 Actuals as of 3/31/16	Actuals as % of Budget
<b>GENERAL FUND REVENUES:</b>			
PROPERTY TAX REVENUE	66,219,139	51,238,320	77.4%
STATE AID	7,865,547	6,058,221	77.0%
LOCAL RECEIPTS	5,907,405	6,254,898	105.9%
TRANSFERS FROM OTHER FUNDS	2,583,119	2,058,231	79.7%
TAX TITLE / FORECLOSURE REVENUE	0	127,725	0.0%
<b>TOTAL REVENUES</b>	<b>82,575,210</b>	<b>65,737,395</b>	<b>79.6%</b>
<b>GENERAL FUND EXPENDITURES:</b>			
SCHOOL EXPENSES	36,259,994	26,250,004	72.4%
MUNICIPAL EXPENSES	18,148,726	12,991,985	71.8%
FIXED COSTS	25,843,514	21,602,447	83.4%
TOTAL OPERATING EXPENSES	80,252,234	60,844,436	75.8%
CASH CAPITAL EXPENDITURES	1,721,000	1,365,657	79.4%
TRANSFERS TO STABILIZATION FUNDS	0	0	0.0%
SPECIAL APPROPRIATIONS	155,000	0	0.0%
STATE & COUNTY CHARGES	951,976	598,420	62.9%
<b>TOTAL EXPENDITURES</b>	<b>83,080,210</b>	<b>62,808,513</b>	<b>75.6%</b>
OPERATING SURPLUS/(DEFICIT) - GENERAL FUND	(505,000)	2,928,882	0.0%

TOWN OF CANTON, MA  
REVENUE REPORT  
SUMMARY OF REVENUE ACCOUNTS FOR FUND  
As of March 31

	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2016 YTD ACTUAL	% OF ANNUAL BUDGET	FY 2015 YTD ACTUAL	FY 2015 YTD ACTUAL vs. FY 2015 YTD ACTUAL \$\$ VARIANCE % VARIANCE
<b><u>01-PROPERTY TAXES</u></b>						
10011 PERSONAL PROPERTY TAXES	4,000,000	4,000,000	3,292,385	82.3	3,196,590	95,795 3.0
10012 REAL ESTATE TAXES	62,219,139	62,219,139	47,945,936	77.1	45,336,864	2,609,071 5.8
<b>TOTAL: 01-PROPERTY TAXES</b>	<b>66,219,139</b>	<b>66,219,139</b>	<b>51,238,320</b>	<b>77.4</b>	<b>48,533,454</b>	<b>2,704,866</b> <b>5.6</b>
<b><u>02-LOCAL RECEIPTS</u></b>						
10015 MOTOR VEHICLE EXCISE	3,250,000	3,250,000	3,785,604	116.5	3,459,623	325,981 9.4
10016 OTHER EXCISE-HOTEL/MEALS TAX	650,000	650,000	458,623	70.6	445,625	12,998 2.9
10017 PENALTIES & INTEREST	300,000	300,000	168,866	56.3	206,547	(37,681) (18.2)
10018 PAYMENTS IN LIEU OF TAXES	225,405	225,405	225,405	100.0	222,149	3,255 1.5
10032 FEES	150,000	150,000	135,924	90.6	105,236	30,688 29.2
10036 RENTALS	200,000	200,000	166,301	83.2	222,630	(56,329) (25.3)
10037 OTHER DEPARTMENT REVENUE	77,000	77,000	81,378	105.7	87,987	(6,609) (7.5)
10041 ALCOHOL LICENSES	70,000	70,000	75,585	108.0	74,120	1,465 2.0
10042 OTHER LICENSES	80,000	80,000	67,949	84.9	59,685	8,264 13.8
10045 PERMITS	600,000	600,000	681,331	113.6	863,002	(181,671) (21.1)
10077 FINES AND FORFEITS	100,000	100,000	82,332	82.3	87,582	(5,250) (6.0)
10082 EARNINGS ON INVESTMENTS	80,000	80,000	57,661	72.1	52,560	5,101 9.7
10084 OTHER MISC. REVENUE	25,000	25,000	101,865	407.5	32,175	69,690 216.6
10085 REIMBURSEMENTS	100,000	100,000	166,076	166.1	239,615	(73,539) (30.7)
<b>TOTAL: 02-LOCAL RECEIPTS</b>	<b>5,907,405</b>	<b>5,907,405</b>	<b>6,254,898</b>	<b>105.9</b>	<b>6,158,536</b>	<b>96,362</b> <b>1.6</b>
<b><u>03-STATE AID</u></b>						
10062 EDUCATION DIST. & REIMB.	5,561,718	5,561,718	4,303,346	77.4	4,161,311	142,035 3.4
10066 GEN GVMT REIMB & DISTRIB	2,303,829	2,303,829	1,754,875	76.2	1,616,290	138,585 8.6
<b>TOTAL: 03-STATE AID</b>	<b>7,865,547</b>	<b>7,865,547</b>	<b>6,058,221</b>	<b>77.0</b>	<b>5,777,601</b>	<b>280,620</b> <b>4.9</b>
<b><u>04-TRNS. FROM OTHER FUNDS</u></b>						
10097 OTHER FIN SRC-TRANSFERS	2,583,119	2,583,119	2,058,231	79.7	1,691,068	367,163 21.7

TOWN OF CANTON, MA  
 REVENUE REPORT  
 SUMMARY OF REVENUE ACCOUNTS FOR FUND  
 As of March 31

	FY 2016 ORIGINAL BUDGET	FY 2016 REVISED BUDGET	FY 2016 YTD ACTUAL	% OF ANNUAL BUDGET	FY 2015 YTD ACTUAL	FY 2016 YTD ACTUAL vs. FY 2015 YTD ACTUAL \$\$ VARIANCE % VARIANCE
<b>TOTAL: 04-TRNS. FROM OTHER FUNDS</b>	<u>2,583,119</u>	<u>2,583,119</u>	<u>2,058,231</u>	<u>79.7</u>	<u>1,691,068</u>	<u>367,163</u> <u>21.7</u>
<b>05-TAX LIENS/FORECLOSURES</b>						
10014 TAX LIENS/TAX TITLES	0	0	127,725	0.0	292,434	(164,709) (56.3)
<b>TOTAL: 05-TAX LIENS/FORECLOSURES</b>	<u>0</u>	<u>0</u>	<u>127,725</u>	<u>0.0</u>	<u>292,434</u>	<u>(164,709)</u> <u>(56.3)</u>
<b>GRAND TOTAL</b>	<u>82,575,210</u>	<u>82,575,210</u>	<u>65,737,395</u>	<u>79.6</u>	<u>62,453,093</u>	<u>3,284,302</u> <u>5.3</u>

**TOWN OF CANTON**  
**OPERATING EXPENSES BY VOTING CATEGORY**  
**FUND 100 EXCLUDING ARTICLES**  
**As of March 31 for Fiscal Years 2015 - 2016**

	ORIGINAL BUDGET FY16	REVISED BUDGET FY16	EXPENDED THRU March31	% OF BUDGET FY16	TOTAL ENCL. YTD	% OF BUDGET FY16	REMAINING BUDGET FY16	% OF BUDGET FY16	REVISED BUDGET	EXPENDED Y-1-D	% OF BUDGET
129 EXECUTIVE OFFICE	458,666	465,528	328,900	70.7	337,300	72.5	128,228	27.5	454,931	294,817	64.8
151 TOWN COUNSEL	255,585	255,585	191,751	75.0	212,584	83.2	43,001	16.8	339,085	308,481	91.0
154 HUMAN RESOURCES DEPT	120,971	123,269	89,268	72.4	89,268	72.4	34,001	27.6	116,561	71,996	61.8
179 PLANNING DEPARTMENT	58,705	59,713	39,600	66.3	39,600	66.3	20,113	33.7	55,320	12,524	22.6
195 TOWN REPORTS	5,500	5,500	0	0.0	0	0.0	5,500	100.0	5,500	0	0.0
244 SEALER OF WEIGHTS & MEAS	7,500	7,500	6,750	90.0	6,750	90.0	750	10.0	7,500	6,750	90.0
910 EMPLOYEE CONTRACT BENEFIT	425,187	252,620	148,205	58.7	155,241	61.5	97,379	38.5	173,147	116,601	67.3
<b>TOTAL 01-Executive Branch</b>	<b>1,332,114</b>	<b>1,169,715</b>	<b>804,474</b>	<b>68.8</b>	<b>840,743</b>	<b>71.9</b>	<b>328,972</b>	<b>28.1</b>	<b>1,152,044</b>	<b>811,170</b>	<b>70.4</b>
133 DIRECTOR OF FINANCE	175,153	178,530	131,734	73.8	131,734	73.8	46,796	26.2	170,674	125,803	73.7
135 ACCOUNTANT	197,693	199,530	141,525	70.9	141,525	70.9	58,005	29.1	193,124	137,588	71.2
145 TREASURER/TAX COLLECTOR	201,503	202,780	133,644	65.9	133,644	65.9	69,136	34.1	200,226	141,066	70.5
155 INFORMATION SYSTEMS	360,727	433,609	288,467	66.5	297,637	68.6	135,971	31.4	425,170	290,546	68.3
<b>TOTAL 02-Finance Dept</b>	<b>935,076</b>	<b>1,014,449</b>	<b>695,370</b>	<b>68.5</b>	<b>704,541</b>	<b>69.5</b>	<b>309,908</b>	<b>30.5</b>	<b>989,194</b>	<b>695,003</b>	<b>70.3</b>
176 ZONING BOARD	36,079	36,579	19,161	52.4	19,161	52.4	17,418	47.6	35,996	22,648	62.9
241 BUILDING DEPARTMENT	306,691	311,379	215,825	69.3	216,325	69.5	95,054	30.5	305,628	212,436	69.5
<b>TOTAL 03-Building &amp; Zoning</b>	<b>342,770</b>	<b>347,958</b>	<b>234,985</b>	<b>67.5</b>	<b>235,485</b>	<b>67.7</b>	<b>112,473</b>	<b>32.3</b>	<b>341,624</b>	<b>235,084</b>	<b>68.8</b>
220 FIRE DEPARTMENT	4,629,132	4,793,709	3,347,318	69.8	3,365,854	70.2	1,427,855	29.8	4,696,674	3,341,509	71.1
221 FIRE ALARMS, BOXES, ETC	22,975	22,975	16,752	72.9	16,752	72.9	6,223	27.1	22,975	11,833	51.5
231 AMBULANCE SERVICE	360,127	360,127	338,988	94.1	338,988	94.1	21,139	5.9	353,643	312,134	88.3
232 UNMANNED AMBULANCE	1,000	1,000	1,000	100.0	1,000	100.0	0	0.0	1,000	1,000	100.0
291 EMERGENCY MANAGEMENT	19,000	19,000	12,579	66.2	12,579	66.2	6,421	33.8	13,000	11,974	92.1
<b>TOTAL 04-Fire Dept</b>	<b>5,032,234</b>	<b>5,196,811</b>	<b>3,716,637</b>	<b>71.5</b>	<b>3,735,173</b>	<b>71.9</b>	<b>1,461,638</b>	<b>28.1</b>	<b>5,087,292</b>	<b>3,678,450</b>	<b>72.3</b>
192 PUBLIC BLDGS/PROP MAINT	332,383	332,571	253,643	76.3	254,783	76.6	77,788	23.4	331,056	225,513	68.1
193 POLICE STATION MAINT.	15,467	15,780	8,278	52.5	8,278	54.4	7,202	45.6	16,042	12,221	76.2
194 PUBLIC SAFETY FACILITY	7,187	7,642	5,414	70.8	7,519	98.4	123	1.6	8,077	5,873	72.7
199 ARMANDO RECREATION FACILITY	8,853	8,853	5,133	58.0	5,133	58.0	3,720	42.0	8,853	5,623	63.5
400 PUBLIC WORKS ADMINISTRATION	311,733	315,837	231,859	73.4	231,859	73.4	83,978	26.6	296,431	211,381	71.3

**TOWN OF CANTON**  
**OPERATING EXPENSES BY VOTING CATEGORY**  
**FUND 100 EXCLUDING ARTICLES**  
**As of March 31 for Fiscal Years 2015 - 2016**

	ORIGINAL BUDGET FY 16	REVISED BUDGET FY16	EXPENDED YTD MARCH 31	% OF BUDGET FY 16	TOTAL EXPEND. & ENCUM. YTD	% OF BUDGET FY 16	REMAINING BUDGET FY 16	% OF BUDGET FY 16	REVISED BUDGET	EXPENDED Y-T-D	% OF BUDGET
410 ENGINEERING DEPARTMENT	195,596	199,107	147,920	74.3	152,008	76.3	47,099	23.7	199,926	137,832	68.9
420 HIGHWAY MAINTENANCE	964,621	975,703	605,562	62.1	623,994	64.0	351,709	36.0	874,013	612,367	70.1
421 SIDEWALKS	0	0	0	0.0	0	0.0	0	0.0	0	0	0.0
425 STREET SIGNS & TRAFFIC	51,700	52,557	32,443	61.7	45,846	87.2	6,712	12.8	52,703	25,350	48.1
426 GAS & OIL FUND	96,190	96,190	29,536	30.7	30,536	31.7	65,654	68.3	96,190	43,901	45.6
427 HIGHWAY EQUIPMENT MAINT	270,905	291,099	237,095	81.4	264,195	90.8	26,904	9.2	265,188	200,547	75.6
491 CEMETERY MAINT.	174,695	175,971	116,242	66.1	117,518	66.8	58,453	33.2	171,730	121,000	70.5
492 TREE DEPARTMENT	162,288	162,288	133,678	82.4	133,678	82.4	28,610	17.6	159,718	129,237	80.9
493 TREE WARDEN & SHADE TREES	0	0	0	0.0	0	0.0	0	0.0	0	0	0.0
632 PEQUITSIDE FARM	30,000	30,000	15,599	52.0	15,599	52.0	14,401	48.0	25,022	19,087	76.3
<b>TOTAL 07-Public Works</b>	<b>2,621,618</b>	<b>2,663,598</b>	<b>1,822,401</b>	<b>68.4</b>	<b>1,891,243</b>	<b>71.0</b>	<b>772,355</b>	<b>29.0</b>	<b>2,504,949</b>	<b>1,749,932</b>	<b>69.9</b>
542 YOUTH SERVICES	3,667	3,667	3,658	99.7	3,658	99.7	9	0.3	3,667	1,942	53.0
630 PARKS & RECREATION	555,942	558,456	476,728	85.4	481,574	86.2	76,882	13.8	521,995	351,173	67.3
<b>TOTAL 08-Recreation &amp; Playgr</b>	<b>559,609</b>	<b>562,123</b>	<b>480,385</b>	<b>85.5</b>	<b>485,231</b>	<b>86.3</b>	<b>76,892</b>	<b>13.7</b>	<b>525,662</b>	<b>353,115</b>	<b>67.2</b>
210 POLICE DEPARTMENT	4,336,107	4,388,523	3,134,295	71.4	3,141,810	71.6	1,246,713	28.4	4,268,340	3,120,432	73.1
292 ANIMAL CONTROL OFFICER	115,532	116,520	66,606	57.2	66,606	57.2	49,914	42.8	125,763	61,917	49.2
<b>TOTAL 09-Police &amp; Animal Ctrl</b>	<b>4,451,639</b>	<b>4,505,043</b>	<b>3,200,901</b>	<b>71.1</b>	<b>3,208,416</b>	<b>71.2</b>	<b>1,296,627</b>	<b>28.8</b>	<b>4,394,103</b>	<b>3,182,350</b>	<b>72.4</b>
131 FINANCE COMMITTEE	11,500	11,500	1,619	14.1	1,619	14.1	9,881	85.9	11,500	1,374	11.9
149 WATERSEWER RATE POLICY	1,000	1,000	0	0.0	0	0.0	1,000	100.0	1,000	0	0.0
182 CAPITAL OUTLAY & PLANNING	2,556	2,556	135	5.3	135	5.3	2,421	94.7	556	145	26.0
184 BUILDINGS RENOVATIONS COM	3,381	3,381	0	0.0	3,381	0.0	3,381	100.0	3,381	431	12.7
547 DISABILITY COMMISSION	2,565	2,565	0	0.0	0	0.0	2,565	100.0	2,565	431	16.8
691 HISTORICAL COMMISSION	3,669	3,669	380	10.4	380	10.4	3,289	89.6	5,669	2,388	42.1
692 BEAUTIFICATION COMMITTEE	1,378	1,378	0	0.0	0	0.0	1,378	100.0	1,378	0	0.0
<b>TOTAL 10-Committees &amp; Commissio</b>	<b>26,049</b>	<b>26,049</b>	<b>2,134</b>	<b>8.2</b>	<b>2,134</b>	<b>8.2</b>	<b>23,915</b>	<b>91.8</b>	<b>26,049</b>	<b>4,769</b>	<b>18.3</b>
161 TOWN CLERK	183,511	184,647	135,440	73.4	135,440	73.4	49,207	26.6	181,683	132,381	72.9
163 ELECTIONS & REGISTRARS	39,527	39,527	23,193	58.7	23,193	58.7	16,334	41.3	57,343	29,647	51.7

Date: 4/19/2016

Page 2 of 4

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**TOWN OF CANTON  
OPERATING EXPENSES BY VOTING CATEGORY  
FUND 100 EXCLUDING ARTICLES  
As of March 31 for Fiscal Years 2015 - 2016**

	REVISSED BUDGET FY16		EXPENDED YTD March 31		% OF BUDGET FY 16		TOTAL EXPEND. ENCL. YTD		% OF BUDGET FY 16		REMAINING BUDGET FY 16		% OF BUDGET FY 16		REVISSED BUDGET		EXPENDED Y-T-D		% OF BUDGET	
	ORIGINAL BUDGET FY16	REVISED BUDGET FY16	EXPENDED YTD March 31	% OF BUDGET FY 16	EXPENDED YTD ENCL. YTD	% OF BUDGET FY 16	REMAINING BUDGET FY 16	% OF BUDGET FY 16	REMAINING BUDGET FY 16	% OF BUDGET FY 16	EXPENDED Y-T-D	% OF BUDGET	REVISSED BUDGET	EXPENDED Y-T-D	% OF BUDGET					
<b>TOTAL 11-Town Clerk &amp; Elected</b>	223,038	224,174	158,633	70.8	158,633	70.8	65,541	29.2	158,633	70.8	65,541	29.2	239,026	162,028	67.8					
141 ASSESSORS	277,908	287,520	220,406	76.7	220,406	76.7	67,114	23.3	220,406	76.7	67,114	23.3	273,927	201,239	73.5					
171 CONSERVATION COMMISSION	125,688	127,971	89,935	70.3	89,935	70.3	38,036	29.7	89,935	70.3	38,036	29.7	88,406	63,915	72.3					
175 PLANNING BOARD	61,096	63,117	37,295	59.1	39,316	62.3	23,801	37.7	39,316	62.3	23,801	37.7	58,731	38,769	66.0					
198 UNPAID BILLS	0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0.0					
510 HEALTH DEPARTMENT	339,028	345,076	249,509	72.3	250,634	72.6	94,442	27.4	250,634	72.6	94,442	27.4	337,772	236,027	69.9					
541 COUNCIL ON AGING	331,564	352,972	248,550	70.4	250,132	70.9	102,840	29.1	250,132	70.9	102,840	29.1	263,024	173,629	66.0					
543 VETERANS SERVICES DEPARTMENT	261,342	262,498	203,753	77.6	203,753	77.6	58,745	22.4	203,753	77.6	58,745	22.4	260,123	188,933	72.6					
610 LIBRARY	1,180,953	1,191,933	860,071	72.2	868,489	72.9	323,444	27.1	868,489	72.9	323,444	27.1	1,146,576	791,344	69.0					
<b>TOTAL 12-Stand Alone</b>	2,577,579	2,631,086	1,909,519	72.6	1,922,664	73.1	708,423	26.9	1,922,664	73.1	708,423	26.9	2,428,359	1,693,856	69.7					
<b>TOTAL 01-MUNICIPAL</b>	18,101,726	18,341,006	13,025,440	71.0	13,184,265	71.9	5,156,741	28.1	13,184,265	71.9	5,156,741	28.1	17,668,502	12,565,757	71.0					
710 PRINCIPAL PAYMENTS	3,939,700	3,939,700	2,901,410	73.6	2,901,410	73.6	1,038,290	26.4	2,901,410	73.6	1,038,290	26.4	3,730,900	2,612,900	70.0					
751 LONG-TERM INTEREST PAYMENTS	938,433	938,433	883,600	94.2	883,600	94.2	54,833	5.8	883,600	94.2	54,833	5.8	1,095,233	942,613	86.1					
752 SHORT-TERM INTEREST PAYMENTS	113,000	113,000	4,097	3.6	4,097	3.6	108,903	96.4	4,097	3.6	108,903	96.4	54,442	31,631	58.1					
<b>TOTAL 12-Debt Service</b>	4,991,133	4,991,133	3,789,107	75.9	3,789,107	75.9	1,202,026	24.1	3,789,107	75.9	1,202,026	24.1	4,880,575	3,587,145	73.5					
132 RESERVE FUND	500,000	103,000	0	0.0	0	0.0	103,000	100.0	0	0.0	103,000	100.0	102,500	0	0.0					
422 STREET LIGHTING	140,000	144,900	98,440	67.9	108,895	75.2	36,005	24.8	108,895	75.2	36,005	24.8	143,074	68,159	47.6					
423 SNOW & ICE REMOVAL	514,500	555,240	691,225	124.5	693,969	125.0	(138,729)	(25.0)	693,969	125.0	(138,729)	(25.0)	1,314,500	1,020,648	77.6					
433 TRASH COLLECTION	1,762,000	1,778,860	1,209,027	68.0	1,755,966	98.7	22,895	1.3	1,755,966	98.7	22,895	1.3	1,673,875	1,057,078	63.2					
840 BLUE HILLS REGIONAL	1,120,445	1,120,445	838,465	74.8	838,465	74.8	281,980	25.2	838,465	74.8	281,980	25.2	1,098,642	915,535	83.3					
841 NORFOLK COUNTY AGRICULTR HS	10,000	10,000	0	0.0	9,340	93.4	660	6.6	9,340	93.4	660	6.6	10,000	7,472	74.7					
911 RETIREMENT BENEFITS	4,024,357	4,024,357	3,993,407	99.2	3,993,407	99.2	30,950	0.8	3,993,407	99.2	30,950	0.8	3,604,434	3,593,834	99.7					
913 UNEMPLOYMENT COMPENSATION	100,000	100,000	100,000	100.0	100,000	100.0	0	0.0	100,000	100.0	0	0.0	150,000	150,000	100.0					
914 EMPLOYER SHARE-HEALTH INS	10,932,738	10,932,738	8,224,073	75.2	8,224,073	75.2	2,708,665	24.8	8,224,073	75.2	2,708,665	24.8	11,261,785	8,451,476	75.0					
915 EMPLOYER SHARE-LIFE INS	60,000	60,000	48,851	81.4	48,851	81.4	11,149	18.6	48,851	81.4	11,149	18.6	60,000	43,900	73.2					
946 TOWN INSURANCE	985,341	998,916	1,016,449	101.8	1,016,449	101.8	(17,534)	(1.8)	1,016,449	101.8	(17,534)	(1.8)	935,341	812,631	86.9					
990 TRANSFERS	0	350,000	350,000	100.0	350,000	100.0	0	0.0	350,000	100.0	0	0.0	0	0	0.0					

Date: 4/19/2016