



TOWN OF CANTON, MASSACHUSETTS

DEPARTMENT OF FINANCE

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INFORMATION  
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MEMORANDUM

TO: Board of Selectmen  
FROM: Jim Murgia, Finance Director   
DATE: October 10, 2019  
SUBJECT: **General Fund's Operating Results as of September 30, 2019**

Attached for your review are three reports showing the general fund's revenues and expenditures for the first quarter of fiscal 2020, as of September 30, 2019, as compared to a year ago.

The summary report compares actual revenue and expenditures as of September 30, 2019 against budget. We budgeted a \$1.2 million operating deficit due to free cash being used for a transfer to the School Department's Special Education Reserve (\$700,000) and for the Randolph/Washington Streets intersection capital project (\$500,000). The actual deficit for the first quarter of fiscal 2020 amounted to \$7.4 million as shown on this summary. Last year's first quarter deficit amounted to \$6.8 million.

The revenue report (2 pages) shows revenue for the first three months totaled \$26.5 million. This amount represents 27% of the budgeted revenue for fiscal 2020, which is slightly better than expected after three months into the fiscal year. Revenue for the first quarter of fiscal 2020 is also 7.3% more than last year's first quarter total of \$24.7 million.

The expenditure report (4 pages) shows departmental operating expenditures for the first quarter of the year, compared to a year ago. Including non-payroll encumbrances, these expenditures totaled \$32.2 million or 33% of budget as of September 30, 2019. Actual expenditures for the first quarter amount to \$25.8 million, which is 6% more than a year ago.

Fixed costs are impacted by paying the full year's assessment of \$5.6 million to Norfolk County Retirement System in July. This was done instead of making two payments (July 2019 and January 2020) to save \$105,000.

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: Charles Aspinwall, Town Administrator  
Kathy Butters, Town Accountant  
Jennifer Fischer-Mueller, Superintendent of Schools  
Tim McKenna, Chair, Finance Committee  
Kristin Mirliani, Chair, School Committee  
Barry Nectow, School Business Administrator

# SUMMARY OF REVENUES AND EXPENDITURES

	CURRENT FISCAL YEAR			PRIOR FISCAL YEAR		
	FY 2020 BUDGET	Actuals as of 9/30/2019	Actuals as % of Budget	FY 2019 BUDGET	Actuals as of 9/30/2018	Actuals as % of Budget
<b>GENERAL FUND REVENUES:</b>						
PROPERTY TAX REVENUE	79,110,045	20,743,126	26.2%	76,404,693	19,544,359	25.6%
STATE AID	9,368,213	2,235,473	23.9%	9,073,243	2,282,715	25.2%
LOCAL RECEIPTS	7,378,804	1,314,750	17.8%	6,772,736	1,209,951	17.9%
TRANSFERS FROM OTHER FUNDS	3,169,138	2,171,916	68.5%	2,626,374	1,603,317	61.0%
TAX TITLE / FORECLOSURE REVENUE	0	72,339	0.0%	0	81,836	0.0%
<b>TOTAL REVENUES</b>	<b>99,026,200</b>	<b>26,537,604</b>	<b>26.8%</b>	<b>94,877,046</b>	<b>24,722,179</b>	<b>26.1%</b>
<b>GENERAL FUND EXPENDITURES:</b>						
SCHOOL EXPENSES	44,114,362	12,788,242	29.0%	42,396,405	12,035,151	28.4%
MUNICIPAL EXPENSES	21,777,124	5,652,573	26.0%	20,876,402	5,232,602	25.1%
FIXED COSTS	29,966,497	13,471,857	45.0%	29,033,925	12,794,605	44.1%
<b>TOTAL OPERATING EXPENSES</b>	<b>95,857,983</b>	<b>31,912,672</b>	<b>33.3%</b>	<b>92,306,732</b>	<b>30,062,358</b>	<b>32.6%</b>
CASH CAPITAL EXPENDITURES	2,435,000	1,069,356	43.9%	1,954,000	521,542	26.7%
TRANSFERS TO STABILIZATION FUNDS	0	0	0.0%	0	0	0.0%
SPECIAL APPROPRIATIONS	700,000	700,000	100.0%	700,000	700,000	100.0%
STATE & COUNTY CHARGES	1,233,217	251,795	20.4%	1,070,314	237,567	22.2%
<b>TOTAL EXPENDITURES</b>	<b>100,226,200</b>	<b>33,933,823</b>	<b>33.9%</b>	<b>96,031,046</b>	<b>31,521,467</b>	<b>32.8%</b>
<b>SURPLUS/(DEFICIT) - GENERAL FUND</b>	<b>(1,200,000)</b>	<b>(7,396,219)</b>	<b>616.4%</b>	<b>(1,154,000)</b>	<b>(6,799,289)</b>	<b>589.2%</b>

TOWN OF CANTON, MA  
REVENUE REPORT  
SUMMARY OF REVENUE ACCOUNTS FOR FUND  
As of September 30

	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY2020 YTD ACTUAL	% OF ANNUAL BUDGET	FY 2019 YTD ACTUAL	FY 2020 YTD ACTUAL vs. FY 2019 YTD ACTUAL \$\$ VARIANCE	% VARIANCE
<b><u>01-PROPERTY TAXES</u></b>							
10011 PERSONAL PROPERTY TAXES	4,700,000	4,700,000	1,504,518	32.0	1,415,203	89,315	6.3
10012 REAL ESTATE TAXES	74,410,045	74,410,045	19,238,607	25.9	18,129,156	1,109,452	6.1
<b>TOTAL: 01-PROPERTY TAXES</b>	<u>79,110,045</u>	<u>79,110,045</u>	<u>20,743,126</u>	<u>26.2</u>	<u>19,544,359</u>	<u>1,198,767</u>	<u>6.1</u>
<b><u>02-LOCAL RECEIPTS</u></b>							
10015 MOTOR VEHICLE EXCISE	4,300,000	4,300,000	265,680	6.2	258,411	7,269	2.8
10016 OTHER EXCISE-HOTEL/MEALS TAX	550,000	550,000	179,803	32.7	176,870	2,933	1.7
10017 PENALTIES & INTEREST	300,000	300,000	75,016	25.0	68,561	6,455	9.4
10018 PAYMENTS IN LIEU OF TAXES	248,804	248,804	124,402	50.0	121,368	3,034	2.5
10032 FEES	150,000	150,000	36,961	24.6	34,048	2,913	8.6
10036 RENTALS	200,000	200,000	84,702	42.4	79,069	5,633	7.1
10037 OTHER DEPARTMENT REVENUE	100,000	100,000	20,040	20.0	17,944	2,096	11.7
10041 ALCOHOL LICENSES	70,000	70,000	900	1.3	2,955	(2,055)	(69.5)
10042 OTHER LICENSES	80,000	80,000	10,243	12.8	5,343	4,900	91.7
10045 PERMITS	750,000	750,000	396,736	52.9	205,068	191,668	93.5
10077 FINES AND FORFEITS	100,000	100,000	15,741	15.7	23,868	(8,126)	(34.0)
10082 EARNINGS ON INVESTMENTS	280,000	280,000	83,714	29.9	68,856	14,858	21.6
10084 OTHER MISC. REVENUE	50,000	50,000	15,183	30.4	137,889	(122,706)	(89.0)
10085 REIMBURSEMENTS	200,000	200,000	5,630	2.8	9,701	(4,071)	(42.0)
<b>TOTAL: 02-LOCAL RECEIPTS</b>	<u>7,378,804</u>	<u>7,378,804</u>	<u>1,314,750</u>	<u>17.8</u>	<u>1,209,951</u>	<u>104,799</u>	<u>8.7</u>
<b><u>03-STATE AID</u></b>							
10062 EDUCATION DIST & REIMB.	6,799,243	6,799,243	1,621,661	23.9	1,581,520	40,141	2.5
10066 GEN GVMT REIMB & DISTRIB	2,568,970	2,568,970	613,812	23.9	701,195	(87,383)	(12.5)
<b>TOTAL: 03-STATE AID</b>	<u>9,368,213</u>	<u>9,368,213</u>	<u>2,235,473</u>	<u>23.9</u>	<u>2,282,715</u>	<u>(47,242)</u>	<u>(2.1)</u>
<b><u>04-TRNS. FROM OTHER FUNDS</u></b>							
10097 OTHER FIN SRC-TRANSFERS	3,169,138	3,169,138	2,171,916	68.5	1,603,317	568,600	35.5

TOWN OF CANTON, MA  
REVENUE REPORT  
SUMMARY OF REVENUE ACCOUNTS FOR FUND  
As of September 30

	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY2020 YTD ACTUAL	% OF ANNUAL BUDGET	FY 2019 YTD ACTUAL	FY 2020 YTD ACTUAL vs. FY 2019 YTD ACTUAL \$\$ VARIANCE	% VARIANCE
<b>TOTAL: 04-TRNS. FROM OTHER FUNDS</b>	<u>3,169,138</u>	<u>3,169,138</u>	<u>2,171,916</u>	<u>68.5</u>	<u>1,603,317</u>	<u>568,600</u>	<u>35.5</u>
<b><u>05-TAX LIENS/FORECLOSURES</u></b>							
10014 TAX LIENS/TAX TITLES	0	0	72,339	0.0	81,836	(9,497)	(11.6)
<b>TOTAL: 05-TAX LIENS/FORECLOSURES</b>	<u>0</u>	<u>0</u>	<u>72,339</u>	<u>0.0</u>	<u>81,836</u>	<u>(9,497)</u>	<u>(11.6)</u>
<b>GRAND TOTAL</b>	<u>99,026,200</u>	<u>99,026,200</u>	<u>26,537,604</u>	<u>26.8</u>	<u>24,722,178</u>	<u>1,815,426</u>	<u>7.3</u>

**TOWN OF CANTON**  
**OPERATING EXPENSES BY VOTING CATEGORY**  
**FUND 100 EXCLUDING ARTICLES**  
**As of September 30 for Fiscal Years 2019 - 2020**

	ORIGINAL BUDGET FY 20	REVISED BUDGET FY20	EXPENDED YTD THRU September 30	% OF BUDGET FY 20	TOTAL EXPENDED & ENCUM. YTD	% OF BUDGET FY 20	REMAINING BUDGET FY 20	% OF BUDGET FY 20	FISCAL YEAR 2019		
									REVISED BUDGET	EXPENDED Y-T-D	% OF BUDGET
129 EXECUTIVE OFFICE	484,831	484,831	102,525	21.1	102,525	21.1	382,306	78.9	472,755	94,818	20.1
151 TOWN COUNSEL	297,778	308,756	46,872	15.2	288,216	93.3	20,540	6.7	338,056	71,647	21.2
154 HUMAN RESOURCES DEPT	183,076	184,076	40,899	22.2	41,899	22.8	142,177	77.2	172,865	40,858	23.6
179 PLANNING DEPARTMENT	89,581	89,581	24,367	27.2	24,367	27.2	65,214	72.8	80,744	22,512	27.9
195 TOWN REPORTS	2,500	2,500	0	0.0	0	0.0	2,500	100.0	2,500	0	0.0
244 SEALER OF WEIGHTS & MEAS	7,500	7,500	0	0.0	0	0.0	7,500	100.0	7,500	0	0.0
910 EMPLOYEE CONTRACT BENEFIT	243,643	160,000	118,529	74.1	118,529	74.1	41,471	25.9	140,000	124,552	89.0
<b>TOTAL 01-Executive Branch</b>	<b>1,308,909</b>	<b>1,237,244</b>	<b>333,191</b>	<b>26.9</b>	<b>575,535</b>	<b>46.5</b>	<b>661,709</b>	<b>53.5</b>	<b>1,214,420</b>	<b>354,386</b>	<b>29.2</b>
133 DIRECTOR OF FINANCE	201,498	201,498	46,968	23.3	46,968	23.3	154,530	76.7	195,881	45,608	23.3
135 ACCOUNTANT	235,579	238,221	54,220	22.8	54,220	22.8	184,001	77.2	218,385	50,457	23.1
145 TREASURER/TAX COLLECTOR	217,517	219,539	43,464	19.8	43,464	19.8	176,075	80.2	215,697	40,338	18.7
155 INFORMATION SYSTEMS	496,854	582,700	188,970	32.4	211,819	36.4	370,881	63.6	550,023	160,408	29.2
<b>TOTAL 02-Finance Dept</b>	<b>1,151,448</b>	<b>1,241,958</b>	<b>333,622</b>	<b>26.9</b>	<b>356,470</b>	<b>28.7</b>	<b>885,487</b>	<b>71.3</b>	<b>1,179,986</b>	<b>296,812</b>	<b>25.2</b>
176 ZONING BOARD	27,772	27,772	5,171	18.6	5,171	18.6	22,601	81.4	36,977	1,767	4.8
241 BUILDING DEPARTMENT	348,617	350,953	80,243	22.9	80,243	22.9	270,710	77.1	352,268	77,449	22.0
<b>TOTAL 03-Building &amp; Zoning</b>	<b>376,389</b>	<b>378,725</b>	<b>85,414</b>	<b>22.6</b>	<b>85,414</b>	<b>22.6</b>	<b>293,311</b>	<b>77.4</b>	<b>389,245</b>	<b>79,216</b>	<b>20.4</b>
215 911 DISPATCHERS - FIRE	241,113	241,113	60,278	25.0	241,113	100.0	0	0.0	225,000	58,522	26.0
220 FIRE DEPARTMENT	5,800,457	5,805,183	1,249,444	21.5	1,274,101	21.9	4,531,082	78.1	5,472,049	1,187,840	21.7
221 FIRE ALARMS, BOXES, ETC	22,975	22,975	960	4.2	960	4.2	22,015	95.8	22,975	2,099	9.1
231 AMBULANCE SERVICE	442,710	447,880	170,631	38.1	190,224	42.5	257,657	57.5	446,006	196,705	44.1
232 UNMANNED AMBULANCE	1,000	1,000	0	0.0	0	0.0	1,000	100.0	1,000	0	0.0
291 EMERGENCY MANAGEMENT	28,850	28,850	12,419	43.0	12,419	43.0	16,431	57.0	28,538	13,057	45.8
<b>TOTAL 06-Fire Dept</b>	<b>6,537,105</b>	<b>6,547,002</b>	<b>1,493,732</b>	<b>22.8</b>	<b>1,718,817</b>	<b>26.3</b>	<b>4,828,185</b>	<b>73.7</b>	<b>6,195,567</b>	<b>1,458,224</b>	<b>23.5</b>
192 PUBLIC BLDGS/PROP MAINT	570,113	606,735	124,335	20.5	154,101	25.4	452,634	74.6	610,617	119,387	19.6
193 POLICE STATION MAINT.	0	0	0	0.0	0	0.0	0	0.0	0	0	0.0
194 PUBLIC SAFETY FACILITY	0	0	0	0.0	0	0.0	0	0.0	0	0	0.0
199 ARMANDO RECREATION FACILITY	0	0	0	0.0	0	0.0	0	0.0	0	0	0.0

**TOWN OF CANTON**  
**OPERATING EXPENSES BY VOTING CATEGORY**  
**FUND 100 EXCLUDING ARTICLES**  
**As of September 30 for Fiscal Years 2019 - 2020**

	ORIGINAL BUDGET FY 20	REVISED BUDGET FY20	EXPENDED YTD THRU September 30	% OF BUDGET FY 20	TOTAL EXPENDED & ENCUM. YTD	% OF BUDGET FY 20	REMAINING BUDGET FY 20	% OF BUDGET FY 20	FISCAL YEAR 2019		
									REVISED BUDGET	EXPENDED Y-T-D	% OF BUDGET
400 PUBLIC WORKS ADMINISTRATI	360,817	363,357	67,068	18.5	67,972	18.7	295,385	81.3	340,746	56,632	16.6
410 ENGINEERING DEPARTMENT	246,025	251,642	51,640	20.5	57,257	22.8	194,385	77.2	238,177	52,668	22.1
420 HIGHWAY MAINTENANCE	1,029,674	1,103,578	285,109	25.8	357,772	32.4	745,806	67.6	1,014,707	218,671	21.6
421 SIDEWALKS	0	0	0	0.0	0	0.0	0	0.0	0	0	0.0
425 STREET SIGNS & TRAFFIC	51,700	55,900	15,442	27.6	88,292	157.9	(32,392)	(57.9)	55,278	25,747	46.6
426 GAS & OIL FUND	61,190	61,190	9,689	15.8	9,689	15.8	51,501	84.2	86,190	10,849	12.6
427 HIGHWAY EQUIPMENT MAINT	317,176	370,001	112,626	30.4	133,399	36.1	236,603	63.9	323,568	67,547	20.9
491 CEMETERY MAINT	173,465	178,917	36,254	20.3	38,254	21.4	140,663	78.6	173,879	34,846	20.0
492 TREE DEPARTMENT	143,781	150,149	38,597	25.7	41,597	27.7	108,552	72.3	168,015	35,962	21.4
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	5,465	18.2	5,465	18.2	24,535	81.8	31,891	3,960	12.4
<b>TOTAL 07-Public Works</b>	<b>2,983,941</b>	<b>3,171,469</b>	<b>746,225</b>	<b>23.5</b>	<b>953,796</b>	<b>30.1</b>	<b>2,217,672</b>	<b>69.9</b>	<b>3,043,069</b>	<b>626,270</b>	<b>20.6</b>
542 YOUTH SERVICES	5,000	5,000	0	0.0	0	0.0	5,000	100.0	5,000	0	0.0
630 PARKS & RECREATION	748,165	759,373	242,877	32.0	243,977	32.1	515,396	67.9	728,909	225,730	31.0
650 PARKS DEPARTMENT	52,400	52,400	6,413	12.2	25,239	48.2	27,161	51.8	50,000	0	0.0
<b>TOTAL 08-Recreation &amp; Playgr</b>	<b>805,565</b>	<b>816,773</b>	<b>249,289</b>	<b>30.5</b>	<b>269,216</b>	<b>33.0</b>	<b>547,557</b>	<b>67.0</b>	<b>783,909</b>	<b>225,730</b>	<b>28.8</b>
210 POLICE DEPARTMENT	5,203,844	5,241,739	1,171,192	22.3	1,212,798	23.1	4,028,941	76.9	5,043,790	1,096,970	21.7
292 ANIMAL CONTROL OFFICER	134,554	134,554	27,248	20.3	27,248	20.3	107,306	79.7	131,944	28,800	21.8
<b>TOTAL 09-Police &amp; Animal Ctrl</b>	<b>5,338,398</b>	<b>5,376,293</b>	<b>1,198,440</b>	<b>22.3</b>	<b>1,240,046</b>	<b>23.1</b>	<b>4,136,247</b>	<b>76.9</b>	<b>5,175,734</b>	<b>1,125,770</b>	<b>21.8</b>
131 FINANCE COMMITTEE	11,500	11,500	280	2.4	280	2.4	11,220	97.6	12,500	0	0.0
149 WATER/SEWER RATE POLICY	0	0	0	0.0	0	0.0	0	0.0	0	0	0.0
182 CAPITAL OUTLAY & PLANNING	2,556	2,556	0	0.0	0	0.0	2,556	100.0	2,556	0	0.0
184 BUILDINGS RENOVATIONS COM	3,200	3,200	0	0.0	0	0.0	3,200	100.0	3,200	0	0.0
545 SUBSTANCE ABUSE COMMITTEE	10,000	10,000	837	8.4	837	8.4	9,163	91.6	10,000	2,356	23.6
546 WALK, BIKE & HIKE COMMITTEE	1,000	1,000	0	0.0	0	0.0	1,000	100.0	1,000	0	0.0
547 DISABILITY COMMISSION	900	900	0	0.0	0	0.0	900	100.0	900	0	0.0
691 HISTORICAL COMMISSION	3,669	3,669	0	0.0	0	0.0	3,669	100.0	3,669	0	0.0
692 BEAUTIFICATION COMMITTEE	1,378	1,378	0	0.0	0	0.0	1,378	100.0	1,378	0	0.0

**TOWN OF CANTON**  
**OPERATING EXPENSES BY VOTING CATEGORY**  
**FUND 100 EXCLUDING ARTICLES**  
**As of September 30 for Fiscal Years 2019 - 2020**

	ORIGINAL BUDGET FY 20	REVISED BUDGET FY20	EXPENDED YTD THRU September 30	% OF BUDGET FY 20	TOTAL EXPENDED & ENCUM. YTD	% OF BUDGET FY 20	REMAINING BUDGET FY 20	% OF BUDGET FY 20	FISCAL YEAR 2019		
									REVISED BUDGET	EXPENDED Y-T-D	% OF BUDGET
<b>TOTAL 10-Committees &amp; Commissio</b>	<u>34,203</u>	<u>34,203</u>	<u>1,117</u>	<u>3.3</u>	<u>1,117</u>	<u>3.3</u>	<u>33,086</u>	<u>96.7</u>	<u>35,203</u>	<u>2,356</u>	<u>6.7</u>
161 TOWN CLERK	214,886	215,891	50,300	23.3	52,400	24.3	163,491	75.7	207,021	46,273	22.4
163 ELECTIONS & REGISTRARS	56,475	56,475	5,346	9.5	5,346	9.5	51,129	90.5	69,175	14,084	20.4
<b>TOTAL 11-Town Clerk &amp; Elected</b>	<u>271,361</u>	<u>272,366</u>	<u>55,646</u>	<u>20.4</u>	<u>57,746</u>	<u>21.2</u>	<u>214,620</u>	<u>78.8</u>	<u>276,196</u>	<u>60,357</u>	<u>21.9</u>
141 ASSESSORS	371,857	487,847	77,498	15.9	190,498	39.0	297,349	61.0	417,620	59,488	14.2
171 CONSERVATION COMMISSION	136,001	147,619	41,289	28.0	41,989	28.4	105,630	71.6	144,333	15,087	10.5
175 PLANNING BOARD	67,628	70,898	12,495	17.6	14,515	20.5	56,382	79.5	68,941	12,365	17.9
198 UNPAID BILLS	0	0	0	0.0	0	0.0	0	0.0	4,840	0	0.0
510 HEALTH DEPARTMENT	380,400	380,400	79,329	20.9	79,329	20.9	301,071	79.1	368,932	76,518	20.7
541 COUNCIL ON AGING	405,628	416,442	97,879	23.5	104,380	25.1	312,062	74.9	398,479	93,605	23.5
543 VETERANS SERVICES DEPARTMENT	288,790	288,790	56,265	19.5	56,265	19.5	232,525	80.5	295,231	60,476	20.5
544 PAUL REVERE HERITAGE COMM	1,000	1,000	0	0.0	0	0.0	1,000	100.0	0	0	0.0
610 LIBRARY	1,318,501	1,338,762	336,855	25.2	338,105	25.3	1,000,657	74.7	1,319,105	318,698	24.2
<b>TOTAL 12-Stand Alone</b>	<u>2,969,805</u>	<u>3,131,758</u>	<u>701,611</u>	<u>22.4</u>	<u>825,082</u>	<u>26.3</u>	<u>2,306,676</u>	<u>73.7</u>	<u>3,017,480</u>	<u>636,235</u>	<u>21.1</u>
<b>TOTAL 01-MUNICIPAL</b>	<u>21,777,124</u>	<u>22,207,790</u>	<u>5,198,287</u>	<u>23.4</u>	<u>6,083,239</u>	<u>27.4</u>	<u>16,124,551</u>	<u>72.6</u>	<u>21,310,810</u>	<u>4,865,356</u>	<u>22.8</u>
710 PRINCIPAL PAYMENTS	3,695,515	3,695,515	7,420	0.2	7,420	0.2	3,688,095	99.8	3,757,421	7,274	0.2
751 LONG-TERM INTEREST PAYMENTS	707,618	707,618	202,217	28.6	202,217	28.6	505,401	71.4	769,717	247,817	32.2
752 SHORT-TERM INTEREST PAYMENTS	152,000	152,000	0	0.0	0	0.0	152,000	100.0	112,000	0	0.0
<b>TOTAL 12-Debt Service</b>	<u>4,555,133</u>	<u>4,555,133</u>	<u>209,637</u>	<u>4.6</u>	<u>209,637</u>	<u>4.6</u>	<u>4,345,496</u>	<u>95.4</u>	<u>4,639,138</u>	<u>255,092</u>	<u>5.5</u>
132 RESERVE FUND	700,000	700,000	0	0.0	0	0.0	700,000	100.0	216,000	0	0.0
422 STREET LIGHTING	91,000	93,982	10,588	11.3	14,694	15.6	79,288	84.4	95,966	21,877	22.8
423 SNOW & ICE REMOVAL	650,500	650,500	1,495	0.2	1,495	0.2	649,005	99.8	714,500	1,631	0.2
433 TRASH COLLECTION	2,010,000	2,056,801	348,731	17.0	1,877,131	91.3	179,669	8.7	2,008,894	346,211	17.2
840 BLUE HILLS REGIONAL	1,448,406	1,448,406	361,923	25.0	361,923	25.0	1,086,483	75.0	1,214,066	201,298	16.6
841 NORFOLK COUNTY AGRICULTR HS	20,000	20,000	0	0.0	0	0.0	20,000	100.0	20,000	0	0.0
911 RETIREMENT BENEFITS	5,638,751	5,638,751	5,635,968	100.0	5,635,968	100.0	2,783	0.0	5,249,494	5,246,711	99.9

**TOWN OF CANTON**  
**OPERATING EXPENSES BY VOTING CATEGORY**  
**FUND 100 EXCLUDING ARTICLES**  
**As of September 30 for Fiscal Years 2019 - 2020**

	As of September 30 for Fiscal Years 2019 - 2020								<u>FISCAL YEAR 2019</u>		
	ORIGINAL BUDGET FY 20	REVISED BUDGET FY20	EXPENDED YTD THRU September 30	% OF BUDGET FY 20	TOTAL EXPENDED & ENCUM. YTD	% OF BUDGET FY 20	REMAINING BUDGET FY 20	% OF BUDGET FY 20	REVISED BUDGET	EXPENDED Y-T-D	% OF BUDGET
913 UNEMPLOYMENT COMPENSATION	100,000	100,000	100,000	100.0	100,000	100.0	0	0.0	100,000	100,000	100.0
914 EMPLOYER SHARE-HEALTH INS	12,448,089	12,456,739	3,198,861	25.7	3,203,186	25.7	9,253,553	74.3	12,469,658	3,198,941	25.7
915 EMPLOYER SHARE-LIFE INS	62,250	62,250	14,762	23.7	14,762	23.7	47,488	76.3	62,250	19,860	31.9
946 TOWN INSURANCE	1,212,368	1,212,368	1,081,492	89.2	1,081,492	89.2	130,876	10.8	1,209,715	1,040,362	86.0
990 TRANSFERS	0	0	0	0.0	0	0.0	0	0.0	15,918	0	0.0
993 OPEB TRANSFER	1,030,000	1,030,000	1,030,000	100.0	1,030,000	100.0	0	0.0	800,000	800,000	100.0
<b>TOTAL 15-Misc. Fixed</b>	<b>25,411,364</b>	<b>25,469,796</b>	<b>11,783,820</b>	<b>46.3</b>	<b>13,320,651</b>	<b>52.3</b>	<b>12,149,145</b>	<b>47.7</b>	<b>24,176,461</b>	<b>10,976,891</b>	<b>45.4</b>
<b>TOTAL 02-FIXED EXPENSES</b>	<b>29,966,497</b>	<b>30,024,929</b>	<b>11,993,457</b>	<b>39.9</b>	<b>13,530,289</b>	<b>45.1</b>	<b>16,494,641</b>	<b>54.9</b>	<b>28,815,599</b>	<b>11,231,983</b>	<b>39.0</b>
300 SCHOOL DEPARTMENT	44,114,362	46,976,647	8,308,210	17.7	45,870,245	97.6	1,106,402	2.4	45,189,344	7,985,640	17.7
<b>TOTAL 17-School Admin</b>	<b>44,114,362</b>	<b>46,976,647</b>	<b>8,308,210</b>	<b>17.7</b>	<b>45,870,245</b>	<b>97.6</b>	<b>1,106,402</b>	<b>2.4</b>	<b>45,189,344</b>	<b>7,985,640</b>	<b>17.7</b>
<b>TOTAL 03-SCHOOL</b>	<b>44,114,362</b>	<b>46,976,647</b>	<b>8,308,210</b>	<b>17.7</b>	<b>45,870,245</b>	<b>97.6</b>	<b>1,106,402</b>	<b>2.4</b>	<b>45,189,344</b>	<b>7,985,640</b>	<b>17.7</b>
820 CHERRY SHEET ASSESSMENTS	1,016,088	1,016,088	251,795	24.8	251,795	24.8	764,293	75.2	1,016,487	237,567	23.4
830 COUNTY TAX-CHERRY SHEET	217,129	217,129	0	0.0	0	0.0	217,129	100.0	214,234	0	0.0
<b>TOTAL 19-State &amp; County Chgs</b>	<b>1,233,217</b>	<b>1,233,217</b>	<b>251,795</b>	<b>20.4</b>	<b>251,795</b>	<b>20.4</b>	<b>981,422</b>	<b>79.6</b>	<b>1,230,721</b>	<b>237,567</b>	<b>19.3</b>
<b>TOTAL 05-STATE &amp; COUNTY CHGS</b>	<b>1,233,217</b>	<b>1,233,217</b>	<b>251,795</b>	<b>20.4</b>	<b>251,795</b>	<b>20.4</b>	<b>981,422</b>	<b>79.6</b>	<b>1,230,721</b>	<b>237,567</b>	<b>19.3</b>
<b>GRAND TOTALS :</b>	<b>97,091,200</b>	<b>100,442,583</b>	<b>25,751,749</b>	<b>25.6</b>	<b>65,735,568</b>	<b>65.4</b>	<b>34,707,015</b>	<b>34.6</b>	<b>96,546,475</b>	<b>24,320,546</b>	<b>25.2</b>