



**Town of Canton
Finance Committee**
Rob Barker, Chair
Tim McKenna, Vice Chair
Christos Arsondiadis
Dan Cole
Emilio Mauro
Barbara Saint André
Cindy Thomas
Wai Wong
Vacancy

Finance Committee Meeting Notice

Meeting Date: **Thursday, July 25, 2019**
Meeting Time: **7:00 PM**
Meeting Location: **Armando Recreation Center
92 Pleasant Street, Canton**

Finance Committee Agenda

This meeting is being video recorded by Canton Community Television. Times are estimates. Items may be taken out of order.

7:00 PM Call Meeting to Order (Minutes Primary/Alternate: Dan Cole / Emilio Mauro)

New Business:

7:05 PM **Reorganization of Committee
Election of Chair and Vice Chair
One vacancy on the Committee due to a member resigning/not seeking reappointment**

7:10 PM **Fiscal 2019 Budget Deficits – Review and Vote**

- 1) Executive Office – Charlie Aspinwall - \$68,000 transfer from Health Insurance Budget**
- 2) Town Clerk – Tracy Kenney – \$11,000 transfer from Health Insurance Budget**
- 3) Snow & Ice – Mike Trotta, Superintendent, Department of Public Works - \$114,000 Reserve Fund Transfer Request**
- 4) State Assessments – Jim Murgia – \$48,000 transfer from Health Insurance Budget**

Other Business:

Minutes to be Approved: April 30, 2019

Public Announcements/Public Comment: To be determined.

Next Meeting Dates: To be determined.

Adjourn

If a topic becomes known prior to 48 hours before the scheduled meeting, the Committee will update this posting. The Committee may also discuss a topic or topics not reasonably anticipated by the Chair 48 hours before the meeting.

FISCAL 2019 BUDGET DEFICITS

#	DEFICIT TO BE ADDRESSED	FY 19 BUDGET	BUDGET DEFICIT	SOURCE OF FUNDS	BUDGET SURPLUS	TRANSFER AMOUNT
1	SNOW & ICE	600,500	114,000	RESERVE FUND	330,000	114,000
2	EXECUTIVE OFFICE	1,321,704	68,000	HEALTH INSURANCE	168,000	68,000
3	STATE ASSESSMENTS	968,487	48,000	HEALTH INSURANCE	100,000	48,000
4	TOWN CLERK	263,983	11,000	HEALTH INSURANCE	52,000	11,000
	BUDGET TRANSFERS		241,000		498,000	241,000



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TOWN OF CANTON

END OF YEAR BUDGET TRANSFER REQUEST FOR FISCAL YEAR 2019

DEPARTMENT REQUESTING FUNDS:

Name of Department:	<u>Executive Area</u>
Total Annual Budget	<u>\$ 1,321,704</u>
Amount Requested to be Transferred:	<u>\$ 68,000</u>

This End of Year Budget Transfer is necessary for the following reasons:

Unbudgeted expenses incurred in fy 19 for legal expenses concerning various real estate matters.

DEPARTMENT TRANSFERRING FUNDS:

Name of Department:	<u>Health Insurance</u>
Total Annual Budget (as voted by Town Meeting):	<u>\$ 12,596,658</u>
Estimated Budget Surplus	<u>\$ 168,000</u>
Amount Requested to be Transferred:	<u>\$ 68,000</u>

SIGNATURES:

[Signature] 7/17/19
 Department Head (requesting Dept.) date

[Signature] 7/17/19
 Department Head (Transferring Dept.) date

[Signature] 7/17/19
 Town Accountant (Availability of Funds) date

[Signature] 7/17/19
 Director of Finance date

[Signature]
 Town Administrator date

 Finance Committee, Chairperson date approved

Board of Selectmen

Board of Selectmen

Board of Selectmen

Board of Selectmen

Board of Selectmen

ESTIMATE OF EXECUTIVE OFFICE'S FISCAL 2019 OPERATING EXPENSES

DESCRIPTION	SALARIES	EXPENSES	TOTAL
FY 2019 REVISED BUDGET	725,494	420,926	1,146,420
ACTUAL EXPENDED AS OF 7/19/19	719,957	485,967	1,205,924
BALANCE	5,537	(65,041)	(59,504)
ESTIMATES:			
Reclass Louis' vaca buyback to Finance	(4,102)		(4,102)
Open PO's (mostly legal services)		11,978	11,978
TOTAL ESTIMATED EXPENSES	(4,102)	11,978	7,875
ESTIMATED SURPLUS/(DEFICIT) AT 6/30/19	9,640	(77,019)	(67,379)

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TOWN OF CANTON, MA
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2019 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 GENERAL FUND							
129 EXECUTIVE OFFICE	469,073	472,755	445,326.28	42,776.04	.00	27,428.72	94.2%
151 TOWN COUNSEL	266,300	270,056	350,666.92	44,971.21	10,977.50	-91,588.08	133.9%
154 HUMAN RESOURCES DEPT	156,357	172,865	170,584.70	15,859.15	1,000.00	1,280.30	99.3%
179 PLANNING DEPARTMENT	69,520	80,744	81,513.28	7,653.81	.00	-769.28	101.0%
195 TOWN REPORTS	2,500	2,500	2,708.68	.00	.00	-208.68	108.3%
244 SEALER OF WEIGHTS & MEAS	7,500	7,500	7,500.00	.00	.00	.00	100.0%
910 EMPLOYEE CONTRACT BENEFIT	350,454	140,000	147,624.16	15,394.02	.00	-7,624.16	105.4%
TOTAL GENERAL FUND	1,321,704	1,146,420	1,205,924.02	126,654.23	11,977.50	-71,481.18	106.2%
GRAND TOTAL	1,321,704	1,146,420	1,205,924.02	126,654.23	11,977.50	-71,481.18	106.2%

** END OF REPORT - Generated by James Murgia **

FOR 2019 12

19141 HEALTH INSURANCE SALARIES

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
19141 51730 HEALTH INSURANCE OPT O	44,000	44,000	44,387.04	4,423.32	.00	-387.04	100.9%*
19141 51732 MEDEX EMPLOYER SHARE	1,489,312	1,489,312	1,474,634.01	120,050.10	.00	14,677.99	99.0%
19141 51733 DENTAL HEALTH PLAN	492,030	492,030	480,025.01	34,228.40	.00	12,004.99	97.6%
19141 51735 HMO BLUE-EMPLOYER SHAR	7,083,875	7,083,875	6,990,973.93	511,349.36	.00	92,901.07	98.7%
19141 51737 PPO BCBS EMPLOYER SHAR	2,678,163	2,678,163	2,605,190.32	202,623.95	.00	72,972.68	97.3%
19141 51740 MEDICARE EMPLOYER SHAR	744,278	744,278	767,131.82	76,327.42	.00	-22,853.82	103.1%*
19141 51741 MEDICARE PART B PENALT	55,000	55,000	43,866.19	3,239.86	.00	11,133.81	79.8%
19141 57000 OTHER CHARGES/EXPENDIT	10,000	10,000	13,674.02	3,774.02	8,650.00	-12,324.02	223.2%*
TOTAL HEALTH INSURANCE SALARIES	12,596,658	12,596,658	12,419,882.34	956,017.43	8,650.00	168,125.66	98.7%
TOTAL EXPENSES	12,596,658	12,596,658	12,419,882.34	956,017.43	8,650.00	168,125.66	
GRAND TOTAL	12,596,658	12,596,658	12,419,882.34	956,017.43	8,650.00	168,125.66	98.7%

** END OF REPORT - Generated by James Murgia **



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TOWN OF CANTON

END OF YEAR BUDGET TRANSFER REQUEST FOR FISCAL YEAR 2019

DEPARTMENT REQUESTING FUNDS:

Name of Department:	<u>Town Clerk / Elections</u>
Total Annual Budget	\$ <u>263,983</u>
Amount Requested to be Transferred:	\$ <u>11,000</u>

This End of Year Budget Transfer is necessary for the following reasons:

Unbudgeted expenses incurred in fy 19 for December 2018 special town meeting, recount in April 2019 for seat on Board of Selectmen & special election held on May 28, 2019 for pool project.

DEPARTMENT TRANSFERRING FUNDS:

Name of Department:	<u>Health Insurance</u>
Total Annual Budget (as voted by Town Meeting):	\$ <u>12,596,658</u>
Estimated Budget Surplus	\$ <u>168,000</u>
Amount Requested to be Transferred:	\$ <u>11,000</u>

SIGNATURES:

[Signature] 7/18/19
 Department Head (Requesting Dept.) date

[Signature] 7/18/19
 Department Head (Transferring Dept.) date

[Signature] 7/18/19
 Town Accountant (Availability of Funds) date

[Signature] 7/18/19
 Director of Finance date

[Signature] 7/18/19
 Town Administrator date

[Signature] 7/18/19
 Finance Committee, Chairperson date approved

Board of Selectmen

Board of Selectmen

Board of Selectmen

Board of Selectmen

Board of Selectmen

FOR 2019 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71 SALARIES & WAGES							
11611 51100 DEPARTMENT HEAD SALARY	90,517	90,517	90,516.92	8,703.55	.00	.08	100.0%
11611 51110 ASST. TO DEPT. HEAD SA	61,552	61,552	62,790.02	6,037.50	.00	-1,238.02	102.0%*
11611 51142 SEN OR CLERK	40,194	40,194	43,093.82	6,747.00	.00	-2,899.82	107.2%*
11611 51300 OVERTIME SALARY	3,500	3,500	379.50	.00	.00	3,120.50	10.8%
11611 51400 LONGEVITY	1,400	1,400	1,400.00	-200.00	.00	.00	100.0%
11611 51600 CONTRACT PROVISION	0	1,213	.00	.00	.00	1,213.00	.0%
11631 51000 ELECT'S REGIST. SALARIE	2,400	2,400	2,400.00	200.00	.00	.00	100.0%
11631 51162 POLICE DETAIL SALARIES	13,400	13,400	10,549.95	1,477.33	.00	2,850.05	78.7%
11631 51250 ELECTION WORKERS SALAR	15,600	15,600	23,276.25	4,543.75	.00	-7,676.25	149.2%*
11631 51300 OVERTIME SALARY	3,000	3,000	6,880.95	702.30	.00	-3,880.95	229.4%*
11631 51301 OVERTIME-OTHER DEPARTM	5,200	5,200	4,804.18	1,657.49	.00	395.82	92.4%
TOTAL SALARIES & WAGES	236,763	237,976	246,091.59	29,868.92	.00	-8,115.59	103.4%
TOTAL EXPENSES	236,763	237,976	246,091.59	29,868.92	.00	-8,115.59	
72 EXPENSES							
11612 53108 PRINTING & BINDING	2,000	2,000	968.23	.00	.00	1,031.77	48.4%
11612 53400 TELEPHONE/COMMUNICATIO	580	580	470.36	34.99	.00	109.64	81.1%
11612 53408 POSTAGE	3,000	3,000	1,425.81	945.00	.00	1,574.19	47.5%
11612 53400 ADVERTISING	1,200	1,200	1,535.68	105.00	.00	-335.68	128.0%*
11612 54023 DOG TAGS & BOOKS	180	180	381.42	.00	.00	-201.42	211.9%*
11612 54200 OFFICE SUPPLIES	1,000	1,000	767.37	.00	.00	232.63	76.7%
11612 54221 COMPUTER EXPENSE/SUPPLI	260	260	207.18	.00	.00	52.82	79.7%
11612 57000 OTHER CHARGES/EXPENDIT	0	0	286.36	.00	.00	-286.36	100.0%*
11612 57100 MEETINGS	200	200	194.55	.00	.00	5.45	97.3%
11612 57300 DUES & MEMBERSHIPS	125	125	125.00	.00	.00	.00	100.0%
11612 57402 SURETY FOND	100	100	100.00	.00	.00	.00	100.0%
11632 52000 PURCHASE OF SERVICES	1,400	1,400	1,053.22	.00	.00	346.78	75.2%
11632 53108 PRINTING & BINDING	2,500	2,500	5,098.24	.00	.00	-2,598.24	203.9%*
11632 53408 POSTAGE	6,500	6,500	6,287.10	.00	.00	212.90	96.7%
11632 54901 MEALS	3,300	3,300	4,345.00	1,010.00	.00	-1,045.00	131.7%*
11632 57006 MISCELLANEOUS	200	200	342.04	.00	.00	-142.04	171.0%*
11632 57800 PRINTING STREET LISTS	1,400	1,400	1,200.00	1,200.00	.00	200.00	85.7%
11632 57800 ELECTION DAY EXPENSES	3,275	3,275	4,795.72	.00	.00	-1,520.72	146.4%*
TOTAL EXPENSES	27,220	27,220	29,583.28	3,294.99	.00	-2,363.28	108.7%
TOTAL EXPENSES	27,220	27,220	29,583.28	3,294.99	.00	-2,363.28	
GRAND TOTAL	263,983	265,196	275,674.87	33,163.91	.00	-10,478.87	104.0%

** END OF REPORT - Generated by James Murgia **

FOR 2019 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
914 EMPLOYER SHARE-HEALTH INS							
19141 51730 HEALTH INSURANCE OPT O	44,000	44,000	44,387.04	4,423.32	.00	-387.04	100.5%*
19141 51732 MEDEX EMPLOYER SHARE	1,489,312	1,489,312	1,474,634.01	120,950.10	.00	14,677.99	99.0%
19141 51733 DENTAL HEALTH PLAN	492,030	492,030	480,025.01	34,229.40	.00	12,004.99	97.6%
19141 51735 HMO BLUE-EMPLOYER SHAR	7,083,875	7,083,875	6,990,973.93	511,349.36	.00	92,901.07	98.7%
19141 51737 PPO BCBS EMPLOYER SHAR	2,678,163	2,678,163	2,605,190.32	202,623.95	.00	72,972.68	97.3%
19141 51740 MEDICARE EMPLOYER SHAR	744,278	744,278	767,131.82	76,327.42	.00	-22,853.82	103.1%*
19141 51741 MEDICAPE PART B PENALTY	55,000	55,000	43,866.19	3,239.86	.00	11,133.81	79.8%*
19141 52000 OTHER CHARGES/EXPENDIT	10,000	10,000	13,674.02	3,774.02	8,650.00	-12,324.02	223.2%*
TOTAL EMPLOYER SHARE-HEALTH INS	12,596,658	12,596,658	12,419,882.34	956,017.43	8,650.00	168,125.66	98.7%
TOTAL EXPENSES	12,596,658	12,596,658	12,419,882.34	956,017.43	8,650.00	168,125.66	
GRAND TOTAL	12,596,658	12,596,658	12,419,882.34	956,017.43	8,650.00	168,125.66	98.7%

** END OF REPORT - Generated by James Murgia **



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TOWN OF CANTON

RESERVE FUND TRANSFER REQUEST FOR FISCAL YEAR 2019

DEPARTMENT REQUESTING FUNDS:

Name of Department:

SNOW & ICE

Amount Requested to be Transferred:

\$ 114,000

Total Annual Budget (as voted by Town Meeting):

\$ 600,500

Total Annual Budget Shortfall

\$ 114,000

Current Balance in Reserve Fund

\$ 330,000

This Reserve Fund Transfer is necessary for the following reasons:

Storms during end of season in February & March caused snow & ice budget to be overspent as shown on the attached report.

SIGNATURES:

Michael Trotter 2-18-19
Department Head (Requesting Dept.) date

Town Administrator date

[Signature] 7/12/19
Director of Finance date

Finance Committee, Chairperson date approved

[Signature] 7/17/19
Town Accountant (Availability of Funds) date

Board of Selectmen

Board of Selectmen

Board of Selectmen

Board of Selectmen

Board of Selectmen

Canton DPW
Snow and Ice Report
Winter 2018-2019

Date	Day	Event	Inches	Documentation	Labor and Equipment					Materials								
					Hrs	Town		Contract		Other Exp			Salt		Repair/Maint Equipment			
						Cost	No.	Cost	No.	Type	Cost	Tons	Actual	Encum				
10/24/2018	Wednesday				26	\$1,776.25												
11/15-16/18	Thursday / Friday	Snow	6.00		258	\$16,524.96												
11/20/2018	Tuesday	Ice			59	\$3,304.81												
12/18/2018	Tuesday	Ice			75	\$3,606.60												
1/12/2019	Saturday / Friday	Ice			4.0	\$162.54												
1/18-19/19	Saturday / Sunday / Monday	Ice			230.0	\$10,960.22												
1/20-21/19	Snow		5.00		625	\$38,788.74	220.5	\$23,434.50										
1/30/2019	Wednesday	Ice			109	\$5,335.48												
2/12/2019	Tuesday	Snow	4.20		402	\$18,722.57	202	\$21,549.00										
2/18/2019	Monday	Snow	5.20		433													
2/21/2019	Thursday	Snow	2.90		243.5	\$38,576.57	181	\$17,082.50										
2/28/2019	Thursday	Snow	5.00		354			\$14,372.00										
3/2/2019	Saturday	Snow	3.00		402.5	\$35,024.18	150	\$10,562.00										
3/4/2019	Monday	Snow	15.00		379			\$28,788.59										
3/7/2019	Thursday	Removal			168	\$26,252.09	46	\$4,100.00										
3/10/2019	Sunday	Sanc			54.0	\$3,960.48												
			45.00	0.00	3970.0	\$202,006.49	1009	\$130,963.50	0.00	25,953.29	3284.00	\$210,310.05	\$144,204.74	\$0.00	\$714,458.07			

Budgeted \$ 600,500.00
 YTD Total \$714,458.07
 Surplus/(Def) (\$113,958.07)

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TOWN OF CANTON, MA
YEAR-TO-DATE BUDGET REPORT

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FOR 2019 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11322 RESERVE FUND							
11322 59600 RESERVE_FUND_TRANSFER	500,000	330,000	.00	.00	.00	330,000.00	.0%
TOTAL RESERVE FUND	500,000	330,000	.00	.00	.00	330,000.00	.0%
TOTAL EXPENSES	500,000	330,000	.00	.00	.00	330,000.00	.0%
GRAND TOTAL	500,000	330,000	.00	.00	.00	330,000.00	.0%

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