



DEPARTMENT OF FINANCE TOWN OF CANTON, MASSACHUSETTS

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Memorandum

To: Charlie Aspinwall, Town Administrator
From: Randy Scollins, Finance Director *WRS*
Date: March 23, 2022
RE: **FY23 Budget Recommendations**

Attached please find the following regarding FY23 budgets:

- Summary of proposed Municipal request budget reductions (1 page)
- Summary of General Fund Revenues & Expenditures (1 page)
- Recommended Municipal Operating Budgets Summary (3 pages)
- Fixed Costs and State & County Assessments Summary (1 page)
- Water, Sewer & Rink Enterprise Budget Summaries (1 page)

In summary the attached represents a balanced budget. The FY23 budget target for Municipal budgets is \$25,025,058. Initially incremental requests above the "Base Budget" came in at \$1,452,814, or \$452,065 above the target. Recommended reductions to these requests are summarized on the next page and also reflected on the three pages of Municipal Operating Budgets Summary.

Due to the size of the reductions required to balance, none of the requested four new positions or three increases in hours could be supported, as those items together totaled \$313.4K. \$40K was able to be reduced due to electricity rate savings and the elimination of double counting of salary increases. The remaining \$98.6K in reductions were across multiple incremental increases to expense budgets within seven department budgets.

The incremental amounts recommended above the base budget total \$1MM and are split \$749K related to wages and \$251K related to expenses across all departments.

A vote on the Municipal budgets is scheduled for March 29th with the Select Board. The voted budgets will then be presented to the Finance Committee on March 30th. Fincom will vote their recommendation on either March 30th or April 6th. We will be sending the Recommendations of the Finance Committee to the printer on April 11th to ensure voters receive that document by April 25th, two weeks ahead of the May 9th Annual Town Meeting, as is required by the Town's bylaws.

SUMMARY of FY23 MUNICIPAL INCREMENTAL BUDGET REQUEST REDUCTIONS NEEDED TO BALANCE

Department		Reduction		Other Available Non-Appropriated Funding	
#	Name	Amount	Type	Source	Balance
161	Town Clerk	5,093	Salary Increases: Already Budgeted	NA	-
175	Planning Board	6,000	Advertising	NA	-
179	Planning	80,000	New Position: Ast. Town Planner	NA	-
179	Planning	22,477	Promotion: Community Director	NA	-
192	Public Buildings	3,000	Electricity: New Lower Rate	Municipal Buildings Insurance Trust	23,152
210	Police	10,000	Gas & Oil: Over Budgeted	Police Forfeiture Account	82,929
210	Police	8,200	Electricity: New Lower Rate	Police Gift Fund	9,081
210	Police	3,000	Communications	Animal Control Revolving	104,565
220	Fire	119,643	New Position: Deputy Fire Chief		-
220	Fire	10,000	Electricity: New Lower Rate		-
220	Fire	24,142	Multiple Expense Lines	Fire Gift Funds	21,185
231	Ambulance	13,700	Salary Increases: Already Budgeted		-
420	Highway Maintenance	19,500	Multiple Expense Lines	NA	-
427	Highway Equipment Maint.	19,500	Multiple Expense Lines	NA	-
541	Elder & Human Services	24,518	Additional Hours: Social Worker	Council on Aging Revolving Fund	224,637
				Council on Aging Formula Grant	29,131
543	Veterans	21,200	New Position: Assistant - P/T	Veteran's Service Revolving Fund	83,141
544	Paul Revere Heritage Trust	13,296	Additional Hours: Contract Admin	Paul Revere Revolving Funds	97,546
544	Paul Revere Heritage Trust	16,500	Multiple Expense Lines		
610	Library	32,296	New Position: Young Adult Assistant	Library Revolving Funds	148,765
				Library Trust Funds - Expendable	189,598

452,065 TOTAL REDUCTIONS to INCREMENTAL REQUESTS

SUBTOTALS

253,139	New Positions
60,291	Additional Hours
18,793	Salary Increases Already Budgeted
21,200	Electricity
98,642	Other Expenses

452,065 TOTAL REDUCTIONS to INCREMENTAL REQUESTS

SUMMARY OF REVENUES AND EXPENDITURES

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	ESTIMATE
GENERAL FUND REVENUES:								
PROPERTY TAX REVENUE	70,207,984	73,016,569	76,579,699	77,780,712	83,773,978	85,687,763	85,632,270	90,361,116
STATE AID	8,223,481	8,975,111	9,171,784	9,418,160	9,722,010	9,328,290	9,356,281	10,697,742
LOCAL RECEIPTS	7,718,943	8,344,716	9,116,605	8,258,958	9,186,431	8,800,000	9,262,844	8,800,000
TRANSFERS FROM OTHER FUNDS	2,400,385	2,680,855	2,901,030	3,264,550	2,795,521	2,871,011	2,871,011	2,870,617
TAX TITLE / FORECLOSURE REVENUE	172,988	297,266	220,536	235,221	221,451	0	184,564	0
TOTAL REVENUES	88,723,780	93,314,518	97,989,654	98,957,601	105,699,391	106,687,064	107,306,970	112,729,475
	2.7%	5.2%	5.0%	1.0%	6.8%	0.9%	1.5%	5.7%
GENERAL FUND EXPENDITURES:								
SCHOOL PRIOR YEAR ORIGINAL BUDGET						46,186,271	46,186,271	47,792,662
SCHOOL STEPS, LANES & LONGEVITY INCREASES						649,302	649,302	156,136
SCHOOL COLA'S						880,802	880,802	1,203,080
SCHOOL BUDGET ADJUSTMENT NEEDED TO BALANCE						76,287	76,287	1,506,527
SCHOOL EXPENSES	38,498,641	40,221,559	42,391,565	44,055,834	46,032,350	47,792,662	47,792,662	50,658,405
	6.2%	4.5%	5.4%	3.9%	4.5%	3.5%	3.5%	6.00%
MUNICIPAL PRIOR YEAR ORIGINAL BUDGET						22,731,468	22,731,468	23,618,027
MUNICIPAL STEPS/LONGEVITY INCREASES						153,919	153,919	167,575
MUNICIPAL COLA'S						319,250	319,250	571,273
MUNICIPAL BUDGET ADJUSTMENT NEEDED TO BALANCE						413,390	413,390	668,183
MUNICIPAL EXPENSES	18,864,107	19,888,601	20,692,633	21,716,443	22,340,658	23,618,027	23,618,027	25,025,058
	4.0%	5.4%	4.0%	4.9%	2.9%	3.9%	3.9%	5.96%
FIXED COSTS	26,622,891	27,903,049	28,312,177	28,908,823	30,964,081	32,161,949	32,028,367	33,568,679
	2.9%	4.8%	1.5%	2.1%	7.1%	2.3%	1.9%	4.37%
TOTAL OPERATING EXPENSES	83,985,639	88,013,208	91,396,375	94,681,100	99,337,089	103,572,638	103,439,056	109,252,142
	4.6%	4.8%	3.8%	3.6%	3.6%	3.2%	3.1%	5.48%
SCHOOL CASH CAPITAL	597,235	779,060	872,764	749,998	600,000	800,000	800,000	944,000
MUNICIPAL CASH CAPITAL	1,987,161	1,195,760	1,194,567	1,670,460	650,000	836,509	836,509	965,000
CASH CAPITAL EXPENDITURES	2,584,397	1,974,820	2,067,331	2,420,458	1,250,000	1,636,509	1,636,509	1,909,000
TRANSFERS TO STABILIZATION FUNDS	500,000	600,000	600,000	0	0	0	0	1,250,000
SPECIAL APPROPRIATIONS	194,265	1,173,042	2,558,809	700,000	878,429	3,212,418	3,212,418	1,728,000
STATE & COUNTY CHARGES	995,573	1,015,303	1,230,700	1,186,662	1,424,853	1,428,426	1,501,941	1,568,333
TOTAL EXPENDITURES	88,259,874	92,776,373	97,853,215	98,988,220	102,890,371	109,849,991	109,789,924	115,707,475
SURPLUS/(DEFICIT) - GENERAL FUND	463,906	538,145	136,440	(30,619)	2,809,021	(3,162,927)	(2,482,954)	(2,978,000)

FY 23 MUNICIPAL OPERATING BUDGETS SUMMARY - 3/22/2022

DEPT #	DEPARTMENT NAME	FY 21 Voted Budget	FY 22 Voted Budget	Change from FY 22 Voted Budget (Contract Costs)	FY 23 Base Budget	FY 23 Department Request	Change from FY 23 Base Budget	Explanation for Departments' Changes	Redux	Revised Change from FY 23 Base Budget	Redux Explanation	Recommend FY 23 Budget
129	EXECUTIVE OFFICE	503,830	510,826	13,796	524,622	526,722	2,100	Financial Audit Expense (\$2.5K)		2,100		526,722
151	TOWN COUNSEL	299,440	299,440	-	299,440	299,440	-			-		299,440
154	HUMAN RESOURCES	190,259	191,594	8,670	200,264	205,264	5,000	Centralizing budgets for Employee Screening & Drug Testing (\$5K)		5,000		205,264
179	PLANNING DEPARTMENT	91,376	91,376	4,112	95,488	197,965	102,477	Community Director Promotion and 35-->40 hours (\$22.5K); New Ast. Town Planner position (\$80K)	102,477	-	In order to balance the budget to the budget target, new positions (\$80K) and hours (\$22.5K) are being removed.	95,488
195	TOWN REPORTS	3,000	3,000	-	3,000	3,150	150	5% increase (\$150)		150		3,150
244	WEIGHTS AND MEASURES	7,500	7,500	-	7,500	7,500	-			-		7,500
910	EMPLOYEE CONTRACT BENEFIT	160,000	436,696	(184,177)	252,519	691,928	439,409	Est'd Contract Settlements (\$431K); Tuition Reimbursement for AEA (\$7.75K); Physical Fitness Benefit for AEA (\$650)		439,409		691,928
	TOTAL EXECUTIVE AREA	1,255,405	1,540,432	(157,599)	1,382,833	1,931,969	549,136		102,477	446,659		1,829,492
133	FINANCE DIRECTOR	229,015	229,115	4,959	234,074	237,398	3,324	Contract increase (\$2.5K); Phone Stipend (\$400); MCTA School Travel Costs (\$375)	-	3,324		237,398
135	ACCOUNTING	255,642	273,787	34,355	308,142	312,992	4,850	Training Expenses (\$4.25K); Fitness Benefit (\$600)		4,850		312,992
145	TREASURER/COLLECTOR	224,759	229,119	4,204	233,323	233,323	-		-	-		233,323
155	INFORMATION SYSTEMS	595,957	628,302	13,961	642,263	676,663	34,400	New S/W: Threat Response from Antivirus Platform (\$34.4K)		34,400		676,663
	TOTAL FINANCE DEPARTMENT	1,305,373	1,360,323	57,479	1,417,802	1,460,376	42,574		-	42,574		1,460,376
161	TOWN CLERK	216,645	218,809	5,620	224,429	229,522	5,093	Salary Increases (\$5.1K)	5,093	-	Salary increases (\$5.1K) already included in Dept 910	224,429
163	ELECTIONS	66,000	66,000	-	66,000	77,610	11,610	Election Worker Salaries (\$8.7K); Police Details (\$1K); Postage (\$1.5K); Purchase of Services (\$450)	-	11,610		77,610
	TOTAL TOWN CLERK	282,645	284,809	5,620	290,429	307,132	16,703		5,093	11,610		302,039
210	POLICE DEPARTMENT	5,464,679	5,565,150	97,550	5,662,700	5,746,098	83,398	Shift OT (\$36K); Holidays (\$23.7K); Working Out of Grade (\$1K); Electricity (\$8.2K); Heating Fuel (\$3K); R&M Radio Equip. (\$3K); Other Communications (\$5K) Operational Supplies (\$2.5K); Dues & Memberships (\$1K)	21,200	62,198	\$10K Gas budget redux to right size this line item. \$8.2K Electricity increase reduced due to new lower rate in effect as of 12/21. Removed \$3K increase to Communications line.	5,724,898
292	ANIMAL CONTROL	137,189	138,202	(3,185)	135,017	135,017	-			-		135,017
	TOTAL POLICE & ANIMAL CONTROL	5,601,868	5,703,352	94,365	5,797,717	5,881,115	83,398		21,200	62,198		5,859,915

FY 23 MUNICIPAL OPERATING BUDGETS SUMMARY - 3/22/2022

DEPT #	DEPARTMENT NAME	FY 21 Voted Budget	FY 22 Voted Budget	Change from FY 22 Voted Budget (Contract Costs)	FY 23 Base Budget	FY 23 Department Request	Change from FY 23 Base Budget	Explanation for Departments' Changes	Redux	Revised Change from FY 23 Base Budget	Redux Explanation	Recommend FY 23 Budget
220	FIRE DEPARTMENT	6,045,110	6,204,966	198,441	6,403,407	6,799,725	396,318	New Contract Items (\$218.7K); New Deputy Fire Chief of Operations (\$119.6K); Juneteenth (\$18K); Vaca Buyback (\$8K); Electricity (\$10K); Software Maint (\$8K); Cancer Screening (\$8K); Bldg Maint & Supplies (\$5K); Contractual Lease Increase (\$1K)	153,785	242,533	In order to balance the budget to the budget target, the Deputy Chief new position (\$119.6K) is removed, in addition to \$34.1K in increased expense requests.	6,645,940
215	DISPATCH SERVICES	258,113	265,856	-	265,856	273,832	7,976	3% Contractual Increase	-	7,976		273,832
221	FIRE ALARM	22,975	22,975	-	22,975	26,900	3,925	Repair & Maint. (\$3.9K);	-	3,925		26,900
231	AMBULANCE	444,030	444,030	-	444,030	480,136	36,106	Contractual Salary Increase (\$13.7K); Supplies (\$10K); Medical Supplies (\$8.3K); Stretcher Service Agrmt (\$2.9K); Ambulance Billing (\$1.2K)	13,700	22,406	Salary increases (\$13.7K) already included in Dept 910	466,436
291	EMERGENCY MANAGEMENT	31,650	31,650	-	31,650	34,650	3,000	Contractual Salary Increase (\$3K)	-	3,000		34,650
	TOTAL FIRE DEPARTMENT	6,801,878	6,969,477	198,441	7,167,918	7,615,243	447,325		167,485	279,840		7,447,758
176	ZONING BOARD	27,772	27,772	815	28,587	28,587	-		-	-		28,587
241	BUILDING DEPT	359,492	366,486	21,890	388,376	388,376	-		-	-		388,376
	TOTAL BUILDING & ZONING	387,264	394,258	22,705	416,963	416,963	-		-	-		416,963
192	PUBLIC BUILDINGS	610,883	625,418	5,506	630,924	633,924	3,000	Electricity (\$3K)	3,000	-	\$3K Electricity reduced due to new lower rate in effect as of 12/21.	630,924
632	PEQUITSIDE FARM	30,000	30,000	-	30,000	30,000	-		-	-		30,000
	SUB-TOTAL PROPERTY MAINTENANCE	640,883	655,418	5,506	660,924	663,924	3,000		3,000	-		660,924
400	DPW ADM	344,687	394,812	794	395,606	395,606	-		-	-		395,606
410	ENGINEERING	250,064	253,185	8,903	262,088	262,088	-		-	-		262,088
420	HIGHWAY MAINTENANCE	1,063,671	1,084,071	8,989	1,093,060	1,145,060	52,000	Reporting rqmts (\$24K); Bldg. Maint Supplies (\$10K); Communications (\$4K); Tools & Hardware (\$8K); Sand, Stone & Gravel (\$6K)	19,500	32,500	Reduced \$19.5K in order to balance.	1,125,560
425	STREET SIGNS	65,700	75,700	-	75,700	75,700	-		-	-		75,700
426	GAS & OIL	61,190	61,190	-	61,190	61,190	-		-	-		61,190
427	HIGHWAY EQUIPMENT MAINT	329,698	338,440	1,846	340,286	405,286	65,000	Repair/Maint & Equipment (\$65K)	19,500	45,500	Reduced \$19.5K in order to balance.	385,786
491	CEMETERY	181,074	186,373	1,031	187,404	187,404	-		-	-		187,404
492	TREE DEPARTMENT	157,156	162,637	197	162,834	162,834	-		-	-		162,834
	TOTAL PUBLIC WORKS	3,094,123	3,211,826	27,266	3,239,092	3,359,092	120,000		42,000	78,000		3,317,092
542	YOUTH SERVICES	5,000	5,000	-	5,000	5,000	-		-	-		5,000
630	RECREATION	778,643	806,100	72,077	878,177	886,277	8,100	Min. Wage Incrse (\$8.1K)	-	8,100		886,277
650	PARKS	92,200	80,000	-	80,000	80,000	-		-	-		80,000
	TOTAL RECREATION DEPT	875,843	891,100	72,077	963,177	971,277	8,100		-	8,100		971,277
131	FINANCE COMMITTEE	12,500	12,500	-	12,500	12,500	-		-	-		12,500
182	CAPITAL PLANNING COMMITTEE	2,556	2,556	-	2,556	2,556	-		-	-		2,556
184	BLDG RENOVATIONS COMM	3,200	3,200	-	3,200	3,200	-		-	-		3,200

FY 23 MUNICIPAL OPERATING BUDGETS SUMMARY - 3/22/2022

DEPT #	DEPARTMENT NAME	FY 21 Voted Budget	FY 22 Voted Budget	Change from FY 22 Voted Budget (Contract Costs)	FY 23 Base Budget	FY 23 Department Request	Change from FY 23 Base Budget	Explanation for Departments' Changes	Redux	Revised Change from FY 23 Base Budget	Redux Explanation	Recommend FY 23 Budget
544	PAUL REVERE HERITAGE TRUST	5,652	11,704	-	11,704	71,500	59,796	Increased Contractor Admin Support (\$13.3K); Supplies (\$1.5K); Cleaning & Maint. (\$7.5K); Professional Fees (\$15K); Community Events (\$5K); Insurance (\$10K); Phone & Internet (\$3K); Gas & Electric (\$3K); Trash Removal (\$1.5K)	29,796	30,000	In order to balance the budget to the budget target, new positions and hours (\$13.3K) are being removed. Reduced an additional \$16.5K to balance.	41,704
545	SUBSTANCE ABUSE COMMITTEE	10,000	10,000	-	10,000	10,000	-		-	-		10,000
546	WALK, BIKE & HIKE COMMITTEE	1,000	1,000	-	1,000	1,000	-		-	-		1,000
547	DISABILITY COMMISSION	900	900	-	900	400	(500)	No Board Secretary	-	(500)		400
691	HISTORICAL COMMISSION	3,669	3,669	-	3,669	3,669	-		-	-		3,669
692	BEAUTIFICATION COMMITTEE	1,378	1,378	(686)	692	692	-		-	-		692
177	SUSTAINABILITY COMMITTEE	-	1,000	-	1,000	3,000	2,000	Annual Recycling Mailer and Other Educational Projects (\$2K)	-	2,000		3,000
548	DIVERSITY EQUITY & INCLUSION COMMITTEE	-	3,500	-	3,500	4,500	1,000	Jewish Cultural Celebration costs (\$1K).	-	1,000		4,500
	TOTAL COMMITTEES & COMMISSIONS	40,855	51,407	(686)	50,721	113,017	62,296		29,796	32,500		83,221
141	ASSESSORS	374,513	379,036	15,275	394,311	394,311	-		-	-		394,311
171	CONSERVATION COMMISSION	138,633	161,688	7,914	169,602	171,052	1,450	DEP Requires Certified Mail (\$350); Agent Contract (\$1,100)	-	1,450		171,052
175	PLANNING BOARD	70,734	70,734	4,345	75,079	81,079	6,000	Advertising (\$6K)	6,000	-	Increased advertising of \$6K removed.	75,079
510	HEALTH DEPARTMENT	379,749	370,034	34,408	404,442	404,442	-		-	-		404,442
541	ELDER & HUMAN SERVICES (COA)	466,837	470,774	27,751	498,525	526,244	27,719	Social Worker hours increase 19.5-->35 (\$24.5K); Social Programs (\$3.2K)	24,518	3,201	In order to balance the budget to the budget target, new positions (\$24.5K) and hours are being removed.	501,726
543	VETERANS	268,653	297,602	29,753	302,355	332,839	30,484	New PT Asst. (\$21.2K); Other Veteran Events Supplies (\$9K); Dues & Memberships (\$284)	21,200	9,284	In order to balance the budget to the budget target, new positions (\$21.2K) and hours are being removed.	311,639
610	LIBRARY	1,387,095	1,486,175	(32,832)	1,453,343	1,510,972	57,629	PT Young Adult Asst. (\$32.3K); Night Dif. (\$2.3K); HVAC Maint. & Lawn Equip. (\$12K); E-Books (\$11K)	32,296	25,333	In order to balance the budget to the budget target, new positions (\$32.3K) and hours are being removed.	1,478,676
	TOTAL ALL OTHER	3,086,214	3,211,043	86,614	3,297,657	3,420,939	123,282		84,014	39,268		3,336,925
	TOTAL MUNICIPAL	22,731,468	23,618,027	406,282	24,024,309	25,477,123	1,452,814		452,065	1,000,750	5.96%	25,025,058
						7.87%	6.05%				Need to Reduce	(0.00)
											Revised Budget Target	25,025,058

FIXED COSTS and STATE and COUNTY ASSESSMENTS

DEPT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 ESTIMATE	FY 2023 ESTIMATE
132	RESERVE FUND <i>(for Transfer Out)</i>	0	0	0	0	0	600,000	600,000	600,000
422	STREET LIGHTS	128,544	93,310	78,799	62,632	79,317	75,000	75,000	75,000
423	SNOW & ICE	764,097	774,115	714,458	405,906	835,317	650,500	650,500	650,500
433	TRASH COLLECTION	1,858,338	1,942,789	1,951,969	2,024,995	2,096,983	2,447,500	2,347,500	2,447,500
	INSIDE LEVY	2,867,843	2,721,647	2,800,082	2,801,029	3,164,705	3,120,507	3,086,925	3,188,279
	OUTSIDE LEVY	2,000,065	2,040,259	1,757,578	1,635,229	2,018,114	1,491,610	1,491,610	1,547,126
	TOTAL DEBT SERVICE	4,867,907	4,761,906	4,557,661	4,436,257	5,182,819	4,612,117	4,578,535	4,735,405
840	BLUE HILLS REGIONAL	1,180,767	1,160,586	1,207,788	1,447,694	1,476,512	1,472,906	1,472,906	1,603,337
841	NORFOLK COUNTY AGGIE	13,727	14,696	13,755	19,460	16,000	20,000	20,000	50,000
911	RETIREMENT EXPENSES	4,397,289	4,799,914	5,249,461	5,638,718	6,035,583	6,463,772	6,463,772	6,932,851
913	UNEMPLOYMENT	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
914	HEALTH INSURANCE	11,414,286	12,124,911	12,428,532	12,452,037	12,898,486	13,143,953	13,143,953	13,045,159
915	LIFE INSURANCE	59,640	59,994	60,202	59,181	59,193	62,250	62,250	62,250
	TOTAL HEALTH & LIFE INSURANCE	11,473,926	12,184,906	12,488,734	12,511,218	12,957,679	13,206,203	13,206,203	13,107,409
946	TOWN INSURANCE	1,068,297	1,070,828	1,133,634	1,137,058	1,218,901	1,367,845	1,367,845	1,460,666
993	OPEB TRUST FUND	770,000	1,000,000	800,000	1,030,000	914,000	1,050,000	1,050,000	1,150,000
990	OTHER TRANSFERS	0	0	15,918	94,885	50,970	96,106	96,106	656,011
	TOTAL FIXED COSTS	26,622,891	27,903,049	28,312,177	28,908,823	30,964,081	32,161,949	32,028,367	33,568,679
		2.9%	4.8%	1.5%	2.1%	7.1%	3.4%	3.4%	4.4%
820	STATE ASSESSMENTS	788,950	806,294	1,016,466	969,533	1,202,295	1,203,703	1,277,218	1,337,992
830	NORFOLK COUNTY TAX	206,623	209,009	214,234	217,129	222,558	224,723	224,723	230,341
	TOTAL STATE & COUNTY	995,573	1,015,303	1,230,700	1,186,662	1,424,853	1,428,426	1,501,941	1,568,333

WATER SEWER RINK ENTERPRISE FUND OPERATING BUDGETS

	FISCAL	FISCAL	FISCAL	FISCAL	FISCAL	
	2018	2019	2020	2021	2022	FISCAL
DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	2023
						BUDGET
WATER REVENUE	7,365,806	7,013,139	6,488,324	7,787,484	7,885,870	8,611,036
SALARIES & WAGES	874,844	1,010,552	1,085,909	1,102,934	980,394	1,044,812
MWRA ASSESSMENT	2,551,203	1,884,292	2,147,100	1,637,287	2,137,222	2,022,211
DEBT SERVICE	2,352,219	2,238,918	2,198,295	2,356,899	2,734,995	3,329,298
CHARGES FROM GENERAL FUND	514,825	584,844	536,298	632,564	660,999	742,455
OTHER EXPENSES	1,271,914	1,317,761	1,146,910	1,021,963	1,372,260	1,472,260
TOTAL WATER OPERATING EXPENSES	7,565,005	7,036,368	7,114,512	6,751,647	7,885,870	8,611,036
CASH CAPITAL	732,332	363,688	235,000	65,700	72,000	80,000
TOTAL WATER ENTERPRISE EXPENSES	8,297,337	7,400,056	7,349,512	6,817,347	7,957,870	8,691,036
WATER SURPLUS/(DEFICIT)	(931,531)	(386,917)	(861,188)	970,137	(72,000)	(80,000)
SEWER REVENUE	7,423,938	6,976,818	6,773,653	7,431,333	6,650,517	6,825,939
SALARIES & WAGES	304,448	435,301	459,275	458,076	557,525	506,148
MWRA ASSESSMENT	4,252,646	4,425,854	4,633,404	4,629,513	4,661,549	4,901,007
DEBT SERVICE	1,126,658	1,030,120	862,506	663,465	599,131	559,590
CHARGES FROM GENERAL FUND	358,865	326,670	329,454	378,855	402,613	429,495
OTHER EXPENSES	466,191	347,713	185,498	335,490	429,699	429,699
TOTAL SEWER OPERATING EXPENSES	6,508,808	6,565,658	6,470,137	6,465,399	6,650,517	6,825,939
CASH CAPITAL	403,380	199,350	200,000	13,500	382,000	415,000
TOTAL SEWER ENTERPRISE EXPENSES	6,912,188	6,765,008	6,670,137	6,478,899	7,032,517	7,240,939
SEWER SURPLUS/(DEFICIT)	511,750	211,811	103,516	952,434	(382,000)	(415,000)
RINK REVENUE	29,351	64,871	40,331	169,736	390,620	404,462
SALARIES & WAGES	0	1,331	0	37,590	121,400	121,400
DEBT SERVICE	7,289	6,120	0	110,499	108,851	109,351
CHARGES FROM GENERAL FUND	0	0	0	5,460	14,829	28,171
OTHER EXPENSES	4,870	4,437	8,785	73,964	145,540	145,540
TOTAL RINK OPERATING EXPENSES	12,159	11,888	8,785	227,514	390,620	404,462
CASH CAPITAL	0	0	0	17,000	0	0
TOTAL RINK ENTERPRISE EXPENSES	12,159	11,888	8,785	244,514	390,620	404,462
RINK SURPLUS/(DEFICIT)	17,192	52,983	31,546	(74,778)	-	-