

TOWN OF TOPSFIELD  
FINANCE COMMITTEE BUDGET WORKSHEETS  
LEVY LIMIT CALCULATION

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1. CALCULATION OF THE FISCAL LEVY LIMIT		FY-2007	FY-2008	FY-2009	FY-2010	FY-2011
A. FISCAL LEVY LIMIT:		13,474,669	14,184,855	14,723,544	15,313,090	15,936,241
A1. ADD AMENDED NEW GROWTH	+ \$	0	0	0	0	0
B. ADD (A & A1) X 2.5%	+ \$	336,867	354,621	368,089	382,827	398,406
C. ADD NEW GROWTH	+ \$	190,928	184,068	80,000	45,000	45,000
D. ADD OVERRIDE(S)	+ \$	182,391	0	0	130,059	0
	+ \$	0				
	+ \$	0	0	141457		
E. FISCAL YEAR SUBTOTAL	= \$	14,184,855	14,723,544	15,313,090	15,870,976	16,379,647
F. FISCAL YEAR LEVY CEILING	\$					
FISCAL YEAR LEVY LIMIT	= \$	14,184,855	14,723,544	15,313,090	15,870,976	16,379,647
2. TO CALCULATE THE MAXIMUM ALLOWABLE LEVY		FY-2007	FY-2008	FY-2009	FY-2010	FY-2011
A. LEVY LIMIT FROM 1 ABOVE	\$	14,184,855	14,714,026	15,313,090	15,870,976	16,379,647
B. DEBT EXCLUSION(S)(PREVIOUSLY APPROVED)	+ \$	940,991 a	867,410	934,620	933,086	901,896
C. DEBT EXCLUSION(S)(YET TO BE APPROVED)			0	0	0	0
D. CAPITAL EXCLUSIONS(S)	+ \$		0	0	0	0
E. OTHER ADJUSTMENT	+ \$		(85,258)	0	0	0
F. OTHER ADJUSTMENTS					12,201	
G. MAXIMUM ALLOWABLE LEVY	= \$	15,125,846	15,496,179	16,247,710	16,816,263	17,281,543

For Bridge loan

Footnotes:

a Debt Exclusion Items:

1. Elementary Schools & Town Hall
2. Town Hall
3. Elementary School Design
4. Library Addition and Renovation
5. Landfill Closure & Grading
6. Masconomet
7. DPW Facility
8. Fire pumper
9. Less SBAB Reimbursement Previously Excluded Debt

1/31/2010 11:20 AM  
H. Luther File

TOWN OF TOPSFIELD  
FINANCE COMMITTEE BUDGET WORKSHEETS  
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2  
**VERSION A**



TOWN OF TOPSFIELD  
FINANCE COMMITTEE BUDGET WORKSHEETS  
DE 1 CALCULATION

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BUREAU OF ACCOUNTS  
SCHEDULE DE-1  
DEBT EXCLUSION FORM

TOWN OF TOPSFIELD

(A) BALLOT VOTE DATE/PURPOSE(S) OF EXCLUSION VOTE	(B) DATE OF ORIGINAL ISSUANCE NOTE/BOND PER PURPOSES	(C) TEMP OR PERM (T/P)	(D) FY06 NET EXCLUDED DEBT SERVICE	(E) FY06 GROSS DEBT SERVICE EXPENDED	(F) FY2007 GROSS DEBT SERVICE EXCLUDABLE	(G) (* (**) REIMBURSEMENTS/ ADJUSTMENTS (SEE BELOW)	(H) FY2007 NET EXCLUDED DEBT SERVICE
May 07, 1987 Proctor School Roof	09/01/87	P	(10,886.00)	-	-	*a 10,886.00	(10,886.00)
Q1 Art 2 October 30, 1996 Library Renov & Expan	03/01/01	P	42,461.25	108,461.25	111,061.25	*c 66,000.00	45,061.25
Q 1 Art 14 May 08, 1997 Masconomet Design Renov/Expan	07/17/98	T	161,291.45	673,971.38	-	*	-
SHORT TERM DEBT PAYDOWN FROM SBA FUNDS IN FY 2005		T		5,349,871.98	688,438.00	202,829.00	485,609.00
Q2 Art 18 May 08, 1997 Elem Sch Design	06/26/98 03/15/02	P	33,957.50	33,957.50	33,395.00	*a	33,395.00
2/12/98 Elem Sch & Town Hall Renov & Expan	03/15/02	P	144,561.50	676,297.50	679,672.50	*a 531,736.00	147,936.50
May 01, 2001 Town Hall Renovations	03/15/02	P	10,165.00	10,165.00	9,977.50		9,977.50
Q3 Art 16 May 07, 1998 Landfill Capping	03/01/01	P	95,328.75	95,328.75	98,528.75	*d	98,528.75
Q1 Art. 2 September 23, 1999 Public Works Facility	05/05/00 03/01/01	P	99,736.97	110,818.75	113,618.75	11,361.88	102,256.87
Q4 Art. 21 May 4, 2000 1250 GPM Combination Pumper	09/22/00 03/01/01	P	29,912.50	29,912.50	29,112.50	-	29,112.50
<b>TOTALS</b>			<b>606,528.92</b>	<b>7,088,784.61</b>	<b>1,763,804.25</b>	<b># 822,812.88</b>	<b>940,991.37</b>

(\*) REIMBURSEMENTS:

- a. School Building Assistance
- b. Water Enterprise
- c. Trust Funds
- d. Solid Waste Funds (C&D)
- e. DEA Self Help Grant

(\*\*) ADJUSTMENTS:

- 1. Prior Year's Interest Not Included
- 2. Rate or Term Different Than Estimate

	FY07 NEDSV	FY07GDSEXP	FY08DSEXC	Reimbursements	FY08NEDS	Review
Projected 2008						
May 07, 1987 Proctor School Roof	09/01/87	P	(10,886.00)	-	*a 10,886.00	(10,886.00) OK
October 30, 1996 Library Renov & Expan	03/01/01	P	45,061.25	111,061.25	*c 66,000.00	42,461.25 OK
May 08, 1997 Masconomet Design Renov/Expan	07/17/98	T	485,609.00	673,971.00	-	327,268.56 OK
		T		695,122.68	367,854.12	
May 08, 1997 Elem Sch Design	06/26/98 03/15/02	P	33,395.00	33,395.00	*a 37,832.50	37,832.50 OK
2/12/98 Elem Sch Renov & Expan	03/15/02	P	147,936.50	679,672.50	*a 682,485.00	150,749.00 OK

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May 01, 2001 Town Hall Renovations	03/15/02	P	9,977.50	-	9,790.00		9,790.00	OK	
May 07, 1998 Landfill Capping	03/01/01	P	98,528.75	96,528.75	96,528.75	*d	96,528.75	OK	
September 23, 1999 Public Works Facility	03/01/01	P	113,618.75	102,256.88	111,218.75		11,121.88	100,096.87	OK
May 4, 2000 1250 GPM Combination Pumper	03/01/01	P	29,112.50	29,912.50	28,312.50		-	28,312.50	OK
<b>TOTALS</b>			<b>952,353.25</b>	<b>1,726,797.88</b>	<b>1,769,751.43</b>	<b>#</b>	<b>987,598.00</b>	<b>782,153.43</b>	Check

			FY08 NEDSV	FY08GDSEXP	FY09DSEXC	Reimbursements	FY09NEDS	Review		
Projected 2009										
May 07, 1987 Proctor School Roof	09/01/87	P	(10,886.00)	-	-	*a	10,886.00	(10,886.00)	OK	
October 30, 1996 Library Renov & Expan	03/01/01	P	42,461.25		110,861.25	*c	66,000.00	44,861.25	OK	
May 08, 1997 Masconomet Design Renov/Expan	07/17/98	T P T	- 327,268.56		- 696,342.00	*		- 374,364.39	334,829.00	OK
May 08, 1997 Elem Sch Design	06/26/98 03/15/02	P	37,832.50		37,032.00	*a		37,032.50	OK	
2/12/98 Elem Sch Renov & Expan	03/15/02	P	236,006.00		683,885.00	*a	419,170.00	264,715.00	OK	
May 01, 2001 Town Hall Renovations	03/15/02	P	9,790.00	-	9,590.00			9,590.00	OK	
May 07, 1998 Landfill Capping	03/01/01	P	96,528.75		99,528.75	*d		99,528.75	OK	
September 23, 1999 Public Works Facility	03/01/01	P	100,096.87		113,818.75		11,381.88	102,436.87	OK	
May 4, 2000 1250 GPM Combination Pumper	03/01/01	P	28,312.50		27,512.50		-	27,512.50	OK	
Asbury/Rowley bridge								25,000.00		
<b>TOTALS</b>			<b>867,410.43</b>	<b>-</b>	<b>1,778,570.25</b>	<b>#</b>	<b>881,802.27</b>	<b>934,619.87</b>	Check	

			FY09 NEDSV	FY09GDSEXP	FY10DSEXC	Reimbursements	FY10NEDS	Review		
Projected 2010										
May 07, 1987 Proctor School Roof	09/01/87	P	(10,886.00)	-	-	*a	10,886.00	(10,886.00)	OK	
October 30, 1996 Library Renov & Expan	03/01/01	P	44,861.25	110,861.25	109,967.50	*c	66,000.00	47,061.25	OK	
May 08, 1997 Masconomet Design Renov/Expan	07/17/98	T P T	- 334,829.00	708,683.50	- 711,135.74	*		- 389,445.13	328,085.09	OK
May 08, 1997 Elem Sch Design	06/26/98 03/15/02	P	37,032.50	37,032.50	36,182.50	*a		36,182.50	OK	
2/12/98 Elem Sch Renov & Expan	03/15/02	P	264,715.00	683,885.00	688,797.50	*a	419,170.00	269,627.50	OK	
May 01, 2001 Town Hall Renovations	03/15/02	P	9,590.00	9,590.00	9,377.50			9,377.50	OK	
May 07, 1998 Landfill Capping	03/01/01	P	99,528.75	99,528.75	97,328.75	*d		97,328.75	OK	
September 23, 1999 Public Works Facility	03/01/01	P	102,436.87	113,818.75	116,218.75		11,621.88	104,596.87	OK	
May 4, 2000 1250 GPM Combination Pumper	03/01/01	P	27,512.50	27,512.00	26,712.50		-	26,712.50	OK	
Asbury/Rowley bridge			25,000.00	25,000.00	25,000.00			25,000.00		

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<b>TOTALS</b>			<b>867,410.43</b>	<b>1,815,911.75</b>	<b>1,820,720.74</b>	<b>#</b>	<b>897,123.01</b>	<b>933,085.96</b>	Check
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		FY09 NEDSV	FY09GDSEXP	FY10DSEXC	Reimbursements	FY10NEDS	Review		
Projected 2011									
May 07, 1987 Proctor School Roof	09/01/87	P	(10,886.00)	-	-	*a 10,887.00	(10,887.00) OK		
October 30, 1996 Library Renov & Expan	03/01/01	P	44,861.25	110,861.25	109,967.50	*c 66,000.00	43,967.50 OK		
May 08, 1997 Masconomet Design Renov/Expan	07/17/98	T P T	- 334,829.00	- 708,683.50	- 711,135.74	* 375,147.77	- 316,282.59	StoC	
May 08, 1997 Elem Sch Design	06/26/98 03/15/02	P	37,032.50	37,032.50	36,182.50	*a	35,182.50 OK		
2/12/98 Elem Sch Renov & Expan	03/15/02	P	264,715.00	683,885.00	688,797.50	*a 419,170.00	265,877.50 OK		
May 01, 2001 Town Hall Renovations	03/15/02	P	9,590.00	9,590.00	9,377.50		9,127.50 OK		
May 07, 1998 Landfill Capping	03/01/01	P	99,528.75	99,528.75	97,328.75	*d	100,060.00 OK		
September 23, 1999 Public Works Facility	05/05/00 03/01/01	P	102,436.87	113,818.75	116,218.75	11,621.88	101,998.12 OK		
May 4, 2000 1250 GPM Combination Pumper	09/22/00 03/01/01	P	27,512.50	27,512.00	26,712.50	-	30,887.50 OK		
Asbury/Rowley bridge			25,000.00	25,000.00	25,000.00		9,400.00		
<b>TOTALS</b>			<b>867,410.43</b>	<b>1,815,911.75</b>	<b>1,820,720.74</b>	<b>#</b>	<b>882,826.65</b>	<b>901,896.21</b>	Check

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FISCAL 2007 BUDGET (FinCom Directed Budget B) Recession budget	TAX RECAP 2009	FIN COM EST. TAX RECAP 2010	FIN COM EST. TAX RECAP 2011	DIFFERENCE PRJ. 2010+/- 2009 \$ %	Comments
<b>II. AMOUNT TO BE RAISED:</b>					
<b>A. APPROPRIATIONS:</b>					
GENERAL GOVERNMENT	1,041,980	999,386	1,003,525	4,139 0.41%	From Budget
PUBLIC SAFETY	2,100,331	2,056,994	2,073,842	16,848 0.82%	From Budget
EDUCATION: ELEMENTARY SCHOOLS	6,107,838	5,784,941	5,825,593	40,652 0.70%	From Budget
PUBLIC WORKS & FACILITIES	958,762	756,485	745,630	(10,855) -1.43%	From Budget
HUMAN SERVICES	568,124	534,542	548,383	13,841 2.59%	From Budget
CULTURE AND RECREATION	710,980	699,158	705,871	6,713 0.96%	From Budget
DEBT SERVICE	1,112,580	1,117,578	1,141,042	23,464 2.10%	From Budget
OTHER EXPENDITURES (PENSIONS/INSURANCE)	2,337,018	2,453,559	2,654,823	201,264 8.20%	From Budget
TOTAL ARTICLE 3RD	14,937,613	14,402,643	14,698,709	296,066 2.06%	
MASCONOMET REGIONAL SCHOOL	5,735,134	5,870,454	6,084,271	213,817 3.64%	
OTHER ATM WARRANT ARTICLES	1,287,548	1,504,914	1,304,179	(200,735) -13.34%	From Schedule B
STM WARRANT ARTICLES	171,687	568,780	-	(568,780)	From Schedule B
TOTAL: APPROPRIATIONS	22,131,982	22,346,791	22,087,159	(259,632) -1.16%	
<b>B. OTHER AMOUNTS TO BE RAISED:</b>					
1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES				-	
2. DEBT & INTEREST CHARGES NOT IN SCH. B				-	
3. FINAL COURT JUDGMENTS				-	
4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS				-	
5. TOTAL CHERRY SHEET OFFSETS (CS1-ER)	15,536	13,427	13,427	- 0.00%	
6. REVENUE DEFICITS				-	
7. OFFSET RECEIPTS DEFICITS (CH.44, S53E)				-	
8. AUTHORIZED DEFERRAL OF TEACHERS' PAY				-	
9. SNOW AND ICE DEFICIT (CH.44, S31D)	32,557	136,021	-	(136,021)	
10. OTHER				-	
TOTAL: LINES 1 - 10	48,093	149,448	13,427	(136,021) -91.02%	
<b>C. STATE AND COUNTY ASSESSMENTS</b>	168,364	179,472	179,472	- 0.00%	
<b>D. ALLOWANCE FOR ABATEMENTS &amp; EXEMPT'S (OVERLAY)</b>	234,007	136,571	136,571	- 0.00%	
<b>E. TOTAL AMOUNT TO BE RAISED:</b>	22,582,446	22,812,282	22,416,629	(395,653) -1.73%	
<b>III. ESTIMATED RECEIPTS &amp; OTHER REVENUE SOURCES:</b>					
A. ESTIMATED STATE RECEIPTS	2,077,053	1,789,469	1,796,602	7,133 0.40%	
A1. SCHOOL BLDG ASSISTANCE (FY 2006>)	430,056	430,056	430,056	- 0.00%	
B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A)	1,398,400	1,214,700	1,144,000	(70,700) -5.82%	From Schedule A
B3. ENTERPRISE FUNDS (SCHEDULE A-2)	833,397	1,461,976	937,702	(524,274) -35.86%	PROJ. SCH.B PLUS SCH. A2 IND. COST
C1. FREE CASH FOR PARTICULAR PURPOSE	230,648	170,069	252,115	82,046 48.24%	From Proj. sch. B
C2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE	609,433	641,999	-	(641,999)	Must revisit Sch. B
D1. FREE CASH TO REDUCE TAX LEVY	656,590	468,128	174,592	(293,536) -62.70%	
E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURCE	6,235,577	6,176,397	4,735,067	(1,441,330) -23.34%	
<b>SUMMARY OF AMTS TO BE RAISED &amp; ESTIMATED RECEIPTS</b>					
TOTAL AMOUNT TO BE RAISED	22,582,446	22,812,282	22,416,629	(395,653) -1.73%	
TOTAL ESTIMATED RECEIPTS AND REVENUE:	6,235,577	6,176,397	4,735,067	(1,441,330) -23.34%	
TOTAL TAX LEVY:	16,346,869	16,635,885	17,681,562	1,045,677 6.29%	
MAXIMUM ALLOWABLE LEVY:	16,247,710	16,816,263	17,281,543	568,553 3.38%	SEE SEPARATE SHEET FOR CALCULATION
EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY	99,160	(180,378)	400,019	580,396 -321.77%	AMOUNT OVER/(UNDER) ALLOWABLE LEVY
TOTAL VALUATION:	1,321,429,563	1,321,429,563	-	-	
TAX RATE:	12.37	12.59	0		
Memorandum: Current certified Free Cash:	\$1,379,523	\$1,188,197	\$1,026,707		Pam memo Nov. 25, 2009
Minimum Free Cash Position:	\$500,121	\$550,000	\$600,000		
Free Cash expended above	\$887,238	\$638,197	\$426,707		
Net available Free Cash :	-\$7,836	\$0	\$0		
		5,870,454			

Budgetary Model 0: Prepared Oct. 3, 2009	FY-2011 Est.	FY-10 App. ATM 2009	\$ difference	% Diff.
<b>Receipts:</b>				
State (Local aid):	1,796,602	1,789,682	6,920	0.39
Local Receipts	1,144,000	1,214,700	(70,700)	-5.82
School bldg assist	430,056	430,056	-	0.00
Total income:	3,370,658	3,434,438	(63,780)	-1.86
<b>Appropriations:</b>				
Budgetary increases FY-10 to FY-11				% Increase
<b>Budgets as a whole:</b>				
Gen'l Gov't	1,003,525	999,386	4,139	0.41
GASPE audit:	-	8,500	(8,500)	-100.00%
<b>Public Safety</b>				
Police:	1,372,444	1,301,596	70,848	5.44
Fire:	585,967	585,967	-	0.00
Ambulance contract	-	54,000	(54,000)	-100.00
<b>Public Works:</b>				
Highway Dep't gen'l op.	335,122	335,962	(840)	-0.25
Bridges/Roads:	75,085	75,085	-	0.00
Gasoline/Diesel:	50,000	38,300	11,700	30.55
Snow and Ice:	240,783	238,661	2,122	0.89
Park & Cemetery:	230,740	230,253	487	0.21
<b>Education:</b>				
Elementary:	5,825,593	5,784,941	40,652	0.70
Masconomet (Op. Budget):	6,084,271	5,870,454	213,817	3.64
North Shore Voc. Ed:	49,720	47,579	2,141	4.50
<b>Uncontrolled items:</b>				
Debt service:	1,141,042	1,117,578	23,464	2.10
Insurance (Liability):	362,253	315,027	47,226	14.99
Insurance (Health):	1,575,476	1,444,653	130,823	9.06
Pension liability	667,094	643,879	23,215	3.61
<b>Total Art. III:</b>	14,698,709	14,378,806	319,903	2.22
<b>ATM Articles:</b>				
Reserve fund:	150,000			From:
Tri-Town	0			Free cash
HAWC	25,000			Approp.
	-			Free cash
Emerson field:	1,250			Appropriation
<b>FY-11 Levy Limit:</b>	17,281,543	16,816,263	465,280	2.77%
<b>Variance: over-(under)</b>	<b>400,019</b>	<b>(180,378)</b>		

A minimum of \$50,000 levy capacity will be required to deal with budgetary uncertainties.

TOWN OF TOPSFIELD  
FINANCE COMMITTEE BUDGET WORKSHEETS  
PROJECTED SCHEDULE B

	A	B	C	D	E	F	G	H	I	J
4			APPROPRIATIONS					AUTHORIZATIONS		
5			(a)	(b)	(c)	(d)	(e)	MEMO ONLY		
6		APPROPRIATIONS AND SOURCES	Total	From Raise &	From	From Other	From Offset	(f)	(g)	COMMENTS ON SOURCES OF FUNDING
7		OF FUNDING: BUDGET PLANNING PURPOSES	Appropriations	Appropriate	Free Cash	Available	Receipts See A-1 o	Revolving	Borrowing	
8	ART.	FINANCE COMMITTEE PROJECTED 2007	of Each	(Tax Levy)	See B-1	Funds	Enterprise Funds	Funds	Authorization	
9	NO.	TOWN MEETING DATES	Meeting			See B-2	See A-2	See A-3		
10	2	ANNUAL FINANCE COMMITTEE RESERVE FUND	150,000	0	150,000					50,798 from overlay reserve
11	3	ANNUAL OPERATING BUDGET	14,698,709	14,698,709						Gould: \$66K, Res acc't: \$100,088.
12	5	WATER DEPT ENTERPRISE OPERATING BUDGE	700,642				700,642			See Recap Schedule A-2
13	6	ANNUAL MASCONOMET REGIONAL SCH. DIST. AS	6,084,271	6,084,271						From Budget Worksheet
14		ANNUAL NORTH SHORE REG. VOC. SCH. DIST. AS	49,720	49,720						
15		LEASE EMERSON FIELD	1,250	0	1,250					
16		PARK REVOLVING FUND	0							See Recap Schedule A-3
17		CEMETERY REVOLVING FUND	0							See Recap Schedule A-3
18		CONSERVATION COMM REVOLVING FUND	0							See Recap Schedule A-3
19		ENGINEERING & LANDFILL MONITORING	37,000				37,000			See Recap Schedule A-2
20		Proctor School Doors	7,000		7,000					PD leases & equips 2 cruisers
21		Dump/Plow/Sander wing truck	23,837	23,837						From unencumbered Highway lease paym't
22		Computer Work stations			11,865					
23		Defibrillator	30,000		30,000					
24		Chevy-Tahoe SUV tor P.D.	35,500		35,500					
25		Munis Server	16,500		16,500					
26		Chevy dump truck (Park & Cem.)						26,000		P&C Perp. Care Funds
27		Chemical Analyzer					32,000			-
28		Central St. Water Main					20,000			
29		Pick-up truck Water Dep't					22,000			
30		Tank Inspection	25,000				25,000			
31		TRI-TOWN	0							
32			32,000							
33		STABILAZITION FUND	0							
34		TOTAL CAPOITAL OUTLAYS	0				0			-
35		Water Dep't Test well	0	0						
36		HAWK	1,000	1,000						
37		TRI-TOWN SERVICES	20,000	20,000						
38		Subtotal ATM capital warrants:			100,865					Exclusive of Water Dep't articles
39										
40		TOTAL ATM WARRANT	22,087,159	20,877,537	252,115	0	836,642			
41		LESS ART. 3 OMNIBUS BUDGET & MASCO	-20,782,980							
42		TOTAL OTHER ATM WARRANT ARTICLES	1,304,179							To Recap Sum. Part IIA - Other ATM War. Arts
43		SPECIAL TOWN MEETING								
44	2	PRIOR YEARS BILLS	0							
45	3	TRANSFER OF FUNDS	0							
46	4	111F LIABILITY MEDICAL COSTS	0		0	0				
47		WATER DEPT. IPSWICH Rd CONTRACT	0			0				From prev. retained earnings
48		TOTAL STM ARTICLES	0	0	0	0	0			
49		TOTALS: (ATM AND STMS)	21,966,294	20,877,537	252,115	0	836,642			To Recap Summary, Part IIA - STM Articles
50										
51		proof for total atm	21,823,429				700,642		TOTAL WATER ENTERPRISE	
52		proof for total stm	0				37,000		TOTAL SOLID WASTE FUND	
53		proof total all town meetings	21,823,429				737,642			







	A	K	L	M	N	O	P	Q	R	S
6		BUDGET	Dep't	Dep't	Dep't	2010 BUDGET	Dep't	BUDGET	DIFFERENCE	DIFFE
7	THE RECOVERY BUDGET	FinCom app.	EXPENDED	Budget	Request	APPROVED	Request	APPROVED	FC APP:	FY 2011
8	OPERATING BUDGET B	status	2008	2009	2010	3/25/09	1/9/10	(date)	FY2010-FY2011	\$
150	ANIMAL INSPECTOR									
151	SALARY		6,701	6,882	6,882	6,882	6,882			(6,882)
152	OTHER		897	1,840	967	1,840	1,840			(1,840)
153	TOTAL	OK	7,598	8,722	7,849	8,722	8,722	8,722	0.00%	-
154										
155	PUBLIC SAFETY: SUB-TOTAL									
156	SALARIES		320,612	331,357	332,687	329,646	330,579	-	-100.00%	(329,646)
157	WAGES		1,409,513	1,486,714	1,282,129	1,472,304	1,538,836	-	-100.00%	(1,472,304)
158	OTHER		292,802	282,260	280,994	255,044	204,427	-	-100.00%	(255,044)
159	PUBLIC SAFETY: SUB-TOTAL		2,022,927	2,100,331	1,895,810	2,056,994	2,073,842	2,073,842	0.82%	16,848
160										
161	EDUCATION: ELEMENTARY SCHS									
162	.GENERAL ADMINISTRATION									
163	.INSTRUCTIONAL SALARIES									
164	.INSTRUCTIONAL MATERIALS									
165	ADMIN. EXPENDITURES									
166	.TRANSPORTATION REGULAR	Draft II								
167	.FUEL AND POWER	presented								
168	.BLDG OPER. & MAINTENANCE	2/27/2006								
169	.SPECIAL NEEDS	OK								
170	CONTRACT SERVICES	3/13/2006								
171										
172	ELEM. SCHOOLS: SUB-TOTAL		5,906,007	6,107,838	6,535,387	5,784,941	5,825,593	5,825,593	0.70%	40,652
173	PUBLIC WORKS & FACILITIES									
174	TOWN ENGINEER									
175	SALARY									-
176	WAGES	-								-
177	OTHER	-								-
178	TOTAL	-								-
179		-								
180	GENERAL HIGHWAY									
181	SALARY		72,093	74,012	75,983	75,983	75,983			(75,983)
182	WAGES		173,284	189,060	185,169	185,169	185,419			(185,169)
183	CAPITAL (LEASES)		23,837	49,577	49,577	25,740	25,740			(25,740)
184	ROADS & BRIDGES		94,676	102,000	50,085	75,085	75,085			(75,085)
185	SUPPLIES, SERVICES	OK	99,348	127,775	74,810	74,810	73,720			(74,810)
186	DIESEL & GASOLINE		54,754	12,795	38,300	38,300	50,000			(38,300)
187	TOTAL	3/20/2006	517,992	555,219	473,924	475,087	485,947	485,947	2.29%	10,860
188										
189	SNOW AND ICE									
190	WAGES		84,990	92,251	78,581	78,581	80,703			(78,581)
191	OTHER	OK	235,830	290,227	160,080	160,080	160,080			(160,080)
192	TOTAL	3/20/2006	320,819	382,478	238,661	238,661	240,783	242,866	1.76%	4,205
193	5-YR ROLLING AVG									
194	STREET LIGHTS									
195	SERVICES									-
196	OTHER		19,938	21,065	18,900	18,900	18,900			(18,900)
197	TOTAL	OK	19,938	21,065	18,900	18,900	18,900	18,900	0.00%	-
198										
199	PUBLIC WKS & FACIL.: SUB-TOTAL									
200	SALARIES	-	72,093	74,012	75,983	75,983	75,983	-	-100.00%	(75,983)

	A	K	L	M	N	O	P	Q	R	S
6		BUDGET	Dep't	Dep't	Dep't	2010 BUDGET	Dep't	BUDGET	DIFFERENCE	DIFFE
7	THE RECOVERY BUDGET	FinCom app.	EXPENDED	Budget	Request	APPROVED	Request	APPROVED	FC APP:	FY 2011
8	OPERATING BUDGET B	status	2008	2009	2010	3/25/09	1/9/10	(date)	FY2010-FY2011	\$
201	WAGES	-	258,274	281,311	263,750	263,750	266,122	-	-100.00%	(263,750)
202	OTHER		504,545	553,862	342,175	367,175	377,785	-	-100.00%	(367,175)
203	CAPITAL EQUIP.		23,837	49,577	49,577	25,740	25,740	-	-100.00%	(25,740)
204	PUBLIC WKS & FACIL: SUB-TOTAL	-	858,749	958,762	731,485	732,648	745,630	745,630	1.77%	12,982

TOWN OF TOPSFIELD  
FINANCE COMMITTEE BUDGET WORKSHEETS

	A	K	L	M	N	O	P	Q	R	S
6		BUDGET	Dep't	Dep't	Dep't	2010 BUDGET	Dep't	BUDGET	DIFFERENCE	DIFFE
7	THE RECOVERY BUDGET	FinCom app.	EXPENDED	Budget	Request	APPROVED	Request	APPROVED	FC APP:	FY 2011
8	OPERATING BUDGET B	status	2008	2009	2010	3/25/09	1/9/10	(date)	FY2010-FY2011	\$
205	HUMAN SERVICES									
206	BOARD OF HEALTH									
207	SALARIES	OK 03/25/06	59,163	62,583	61,714	64,272	64,272			(64,272)
208	WAGES		12,288	17,882	12,003	13,202	12,182			(13,202)
209	OTHER		15,946	18,417	15,276	16,001	16,730			(16,001)
210	TOTAL	OK	87,397	98,882	88,993	93,475	93,184	93,184	-0.31%	(291)
211										
212	MOSQUITO CONTROL									
213	WAGES		-							
214	OTHER		-							
215	TOTAL		-							
216										
217	MSW COLLECTION,HHW & RECYCLING									
218	SERVICES		341,091	352,914	350,787	355,787	369,819			(355,787)
219	TOTAL	OK	341,091	352,914	350,787	355,787	369,819	369,819	3.94%	2,873
220										
221	RECYCLING									
222	WAGES		-							-
223	OTHER		4,249	3,750	2,750	2,750	1,350			(2,750)
224	TOTAL	OK	4,249	3,750	2,750	2,750	1,350	1,350	-50.91%	(1,400)
225										
226	COUNCIL ON AGING									
227	SALARIES	OK 03/25/06	36,570	40,764	40,764	40,764	40,764			(40,764)
228	WAGES		40,632	42,781	34,914	34,914	34,914			(34,914)
229	OTHER	OK	3,338	3,409	2,582	2,582	2,582			(2,582)
230	TOTAL	3/13/2006	80,540	86,954	78,260	78,260	78,260	78,260	0.00%	-
231										
232	TRI-TOWN COUNCIL									
233	SERVICES		20,354	20,354	-	-				-
234	TOTAL	OK	20,354	20,354	-	-			#DIV/0!	-
235										
236	HAWC									
237	OTHER		1,000	1,000	-	-				-
238	TOTAL	OK	1,000	1,000	-	-			#DIV/0!	-
239	VETERANS BENEFITS									
240	VET. BNFTS		560	3,470	3,123	3,470	4,970			(3,470)
241	TOTAL	OK	560	3,470	3,123	3,470	4,970	4,970	43.23%	1,500
242										
243	SOLDIERS & SAILORS GRAVES									
244	OTHER		672	800	720	800	800			(800)
245	TOTAL	OK	672	800	720	800	800	800	0.00%	-
246										
247	SUBTOTAL: HUMAN SERVICES									
248	SALARIES	#VALUE!	95,733	103,347	102,478	105,036	105,036		-100.00%	(105,036)
249	WAGES	-	52,920	60,663	46,917	48,116	47,096		-100.00%	(48,116)
250	SERVICES	-	361,445	373,268	350,787	355,787	369,819		-100.00%	(355,787)
251	OTHER	#VALUE!	25,205	27,376	21,328	22,133	21,462		-100.00%	(22,133)
252	VET'S BENEFITS	OK	560	3,470	3,123	3,470	4,970		-100.00%	(3,470)
253	HUMAN SERVICES: SUB-TOTAL	#VALUE!	535,863	568,124	524,633	534,542	548,383	548,383	2.59%	13,841

	A	K	L	M	N	O	P	Q	R	S
6		BUDGET	Dep't	Dep't	Dep't	2010 BUDGET	Dep't	BUDGET	DIFFERENCE	DIFFE
7	THE RECOVERY BUDGET	FinCom app.	EXPENDED	Budget	Request	APPROVED	Request	APPROVED	FC APP:	FY 2011
8	OPERATING BUDGET B	status	2008	2009	2010	3/25/09	1/9/10	(date)	FY2010-FY2011	\$
254	CULTURE AND RECREATION									
255	LIBRARY									
256	SALARIES	OK 03/25/06	175,402	182,168	189,607	187,069	187,069			(187,069)
257	WAGES	Same	143,604	149,361	125,171	151,246	150,813			(151,246)
258	OTHER	OK	118,824	118,787	90,220	112,837	119,496			(112,837)
259	MISC.	3/13/2006				-				-
260	SUB-TOTAL	\$99 vote:	437,830	450,316	404,998	451,152	457,378			(451,152)
261	TRUST FUNDS	OK								-
262	TOTAL	3/20/2006	437,830	450,316	404,998	451,152	457,378	457,378	1.38%	6,226
263										
264	PARK AND CEMETERY									
265	SALARY		61,937	63,583	65,272	65,272	65,272			(65,272)
266	WAGES		113,708	120,731	116,517	121,207	121,207			(121,207)
267	OTHER		44,901	56,594	39,764	43,774	44,261			(43,774)
268	SALE OF LOTS									-
269	PERPETUAL CARE TRUST FUND									-
270	TOTAL	OK	220,546	240,908	221,553	230,253	230,740	230,740	0.21%	487
271										
272	TREE DEPARTMENT									
273	SALARIES		2,840	2,916	2,916	2,916	2,916			(2,916)
274	WAGES		2,376	3,055	3,137	3,137	3,137			(3,137)
275	OTHER		8,648	9,285	7,650	7,650	7,650			(7,650)
276	TOTAL	OK	13,864	15,256	13,703	13,703	13,703	13,703	0.00%	-
277										
278	MEMORIAL DAY & VETERANS DAY									
279	OTHER		2,851	4,000	3,600	3,600	3,600			(3,600)
280	TOTAL	OK	2,851	4,000	3,600	3,600	3,600	3,600	0.00%	-
281										
282	HISTORICAL COMMISSION									
283	WAGES	-								-
284	OTHER	OK	92	500	450	450	450			(450)
285	TOTAL	3/6/2006	92	500	450	450	450	450	0.00%	-
286										
287	CULTURAL COUNCIL									
288	OTHER	-								-
289	TOTAL	-	-	-	-	-	-	-		-
290										
291	CULTURAL & RECREATION: TOTAL									
292	SALARIES		240,179	248,667	257,795	255,257	255,257		-100.00%	(255,257)
293	WAGES	All Dep'ts	259,688	273,147	244,825	275,590	275,157		-100.00%	(275,590)
294	OTHER	OK	175,316	189,166	141,684	168,311	175,457		-100.00%	(168,311)
295	BOOKS									
296	SUB-TOTAL	-	675,182	710,980	644,304	699,158	705,871	705,871	0.96%	6,713
297	TRUST FUNDS									
298	SALE OF LOTS									
299	CULTURE & REC.: SUB-TOTAL		675,182	710,980	644,304	699,158	705,871	705,871	0.96%	6,713

	A	K	L	M	N	O	P	Q	R	S
6		BUDGET	Dep't	Dep't	Dep't	2010 BUDGET	Dep't	BUDGET	DIFFERENCE	DIFFE
7	THE RECOVERY BUDGET	FinCom app.	EXPENDED	Budget	Request	APPROVED	Request	APPROVED	FC APP:	FY 2011
8	OPERATING BUDGET B	status	2008	2009	2010	3/25/09	1/9/10	(date)	FY2010-FY2011	\$
300	DEBT SERVICE									
301	LONG-TERM DEBT PRINCIPAL									-
302	TOWN MAPS/ELEM. SCH RENOVA.									-
303	MULTI-PURPOSE MARCH 2001		189,000	203,500	213,000	213,000	223,000			(213,000)
304	MULTIPURPOSE MARCH 2002	OK	370,000	385,000	405,000	405,000	420,000			(405,000)
305	TOTAL	3/13/2006	559,000	588,500	618,000	618,000	643,000	643,000	4.05%	25,000
306										
307	LONG-TERM DEBT INTEREST									
308	TOWN MAPS/ELEM. SCH RENOVA.									-
309	MULTIPURPOSE MARCH 2001		144,399	136,840	128,700	128,700	119,914			(128,700)
310	MULTIPURPOSE MARCH 2002	OK	369,540	354,740	338,378	338,378	318,128			(338,378)
311	ASBURY BRIDGE+ FIRE TRUCK									-
312	TOTAL	3/13/2006	513,939	491,580	467,078	467,078	438,042	438,042	-6.22%	(29,036)
313										
314	INTEREST FOR TEMPORARY LOANS									
315	DEBT SERVICE	OK	-	25,000	25,000	25,000	25,000			(25,000)
316	TOTAL	3/13/2006	-	25,000	25,000	25,000	25,000	25,000	0.00%	-
317										
318	BANK DISCLOSURE ISSUE COST	OK 03/25/06	1,500	2,500	2,500	2,500	30,000			(2,500)
319	CERTIFICATION of NOTES			5,000	5,000	5,000	5,000			(5,000)
320	TOTAL		1,500	7,500	7,500	7,500	35,000	35,000	366.67%	27,500
321										
322	DEBT SERVICE: SUB-TOTAL		594,456	1,074,439	1,112,580	1,117,578	1,141,042	1,141,042	2.10%	23,464
323	OTHER EXPENDITURES									
324	PENSIONS									-
325	CH. 412									-
326	ESSEX RETIREMENT	OK	618,800	588,220	643,879	643,879	667,094			(643,879)
327	TOTAL	3/13/2006	618,800	588,220	643,879	643,879	667,094	667,094	3.61%	23,215
328										
329	INSURANCE									
330	LIAB./ACC./WORKM'S COMP., S.BONDS	3/18/2006	259,904	292,238	355,390	315,027	362,253		-100.00%	(315,027)
331				66,883	-					-
332	LIFE/MEDICAL/MEDICARE	OK 03/25/06	1,234,223	1,364,677	1,444,653	1,444,653	1,575,476		-100.00%	(1,444,653)
333	UNEMPLOYMENT	OK 03/25/06	11,604	25,000	50,000	50,000	50,000		-100.00%	(50,000)
334	TOTAL		1,505,731	1,748,798	1,850,043	1,809,680	1,987,729	1,987,729	9.84%	178,049
335										
336	MAPC		-							-
337	TOTAL		-	-						-
338										
339	OTHER EXPEND.: SUB-TOTAL		38,789	2,124,531	2,337,018	2,493,922	2,453,559	2,654,823	8.20%	116,541
340	TOTAL ART 3RD OPERATING BGT	#VALUE!	14,210,671	14,937,613	14,928,704	14,378,806	14,698,709	14,698,709	2.22%	(558,807)

	A	K	L	M	N	O	P	Q	R	S
6		BUDGET	Dep't	Dep't	Dep't	2010 BUDGET	Dep't	BUDGET	DIFFERENCE	DIFFE
7	THE RECOVERY BUDGET	FinCom app.	EXPENDED	Budget	Request	APPROVED	Request	APPROVED	FC APP:	FY 2011
8	OPERATING BUDGET B	status	2008	2009	2010	3/25/09	1/9/10	(date)	FY2010-FY2011	\$
341						check:				
342						14,248,747				
343	ART. 4TH: WATER DEP'T (ENTERPRISE)									
344	SALARIES		61,687	63,333	67,371	67,371	67,371		-100.00%	(67,371)
345	WAGES		140,356	155,121	159,639	159,639	156,766		-100.00%	(159,639)
346	OTHER		263,939	224,143	221,284	221,284	232,940		-100.00%	(221,284)
347	OTHER: PUBLIC WORKS BLDG								#DIV/0!	-
348	SPECIAL MAINTENANCE FUND								#DIV/0!	-
349	DEBT SVS LONG-TERM DEBT PRIN.		6,000	6,500	7,000	7,000	7,000		-100.00%	(7,000)
350	S.T. PRINC. PAY-DOWN		-	15,000	15,000	15,000	15,000		-100.00%	(15,000)
351	DEBT SVS LONG-TERM DEBT INT.		5,122	4,882	4,622	4,622	4,565		-100.00%	(4,622)
352	DEBT INSURANCE		35	2,000	2,000	2,000	2,000		-100.00%	(2,000)
353	DEBT SVS INT. FOR TEMP. LOANS		20,513	19,000	40,000	40,000	40,000		-100.00%	(40,000)
354	SUBTOTAL DEBT SERVICE		31,670	47,382	68,622	68,622	68,565		-100.00%	(68,622)
355	RESERVE FUND		-	100,000	100,000	100,000	100,000		-100.00%	(100,000)
356	UNANTICIPATED EMERGENCY		-	75,000	75,000	75,000	75,000		-100.00%	(75,000)
357	AMOUNT TRANSFERED*		-							-
358	ART. 4TH WATER DEPT: TOTAL		497,651	664,979	691,916	691,916	700,642	700,642	1.26%	8,726
359										
360	ART. 8TH NORTH SHORE VO-TECH		36,289	44,922	47,579	47,579	49,720	49,720	4.50%	2,657
361										
362	ART.5TH MASCONOMET									
363	SHARE OF OPER & MAIN.	OK	5,065,314	5,400,305	5,542,369	5,542,369	5,768,222			142,064
364	DEBT SERVICE	3/21/2006	327,268	334,829	328,085	328,085	316,049			(6,744)
365	TOTAL MASCO FIN COM ASSMNT	38,797	5,392,582	5,735,134	5,870,454	5,870,454	6,084,271	6,084,271	3.64%	135,320
366										
367										
368										
369	COMPARISON OF	FISCAL 07	FISCAL 08	FISCAL 09	FISCAL 10	FISCAL 10	FISCAL 11	FISCAL 11		FISCAL 08
370	SALARIES AND WAGES	SALARY	SALARY	SALARY	SALARY	WAGES	SALARY	WAGES		WAGES
371										
372	GENERAL GOVERNMENT	397,258	449,457	474,034	474,647	222,649	-	-		222,032
373	PUBLIC SAFETY	320,175	320,612	331,357	329,646	1,472,304	-	-		1,409,513
374	PUBLIC WORKS	70,097	72,093	74,012	75,983	263,750	-	-		258,274
375	HUMAN SERVICES	89,264	95,733	103,347	105,036	48,116	-	-		52,920
376	CULTURE & RECREATION	230,941	240,179	248,667	255,257	275,590	-	-		259,688
377	WATER ENTERPRISE	59,414	61,687	63,333	67,371	159,639	-	-		140,356
378	TOTAL	1,167,149	1,239,762	1,294,750	1,307,940	2,442,048	-	-		2,342,781
379	% CHANGE		2.53%	4.44%	1.02%	-3.18%	-100.00%	-100.00%		-4.06%
380										
381	TOTAL SALARIES (EXT WATER DEP'T):		1,178,075	1,231,417	1,240,569					
382	WAGES, NON-UNION		436,796	494,657	404,354					
383	WAGES, UNION:		1,765,629	1,872,584	1,841,936					

	T	Y
6	RENCE	
7	TO FY 2010	
8	%	COMMENTS
9		
10		
11	-100.00%	
12		
13		
14	-100.00%	
15	-100.00%	
16	-100.00%	
17	0.39%	
18		
19		
20	0.00%	
21	-100.00%	
22	0.00%	
23		
24		
25	-100.00%	
26	0.00%	
27		
28		
29	-100.00%	
30	-100.00%	
31	0.00%	
32		
33		
34	0.00%	
35	0.00%	
36	0.00%	
37		
38		
39	0.00%	
40	0.00%	
41	0.00%	
42		
43		
44	-100.00%	
45	-100.00%	
46	-100.00%	
47	0.00%	
48		
49		
50	-100.00%	
51	-100.00%	
52	-100.00%	
53	0.00%	
54		

	T	Y
6	RENCE	
7	O FY 2010	
8	%	COMMENTS
55		
56	-100.00%	
57	-100.00%	
58	-100.00%	
59	-100.00%	
60	5.34%	
61		
62		
63	-100.00%	
64	-100.00%	
65	2.79%	
66		
67		
68	-100.00%	
69	-12.91%	
70		
71		
72	0.00%	
73	0.00%	Discontinued
74	0.00%	
75		
76		
77	-100.00%	
78	-100.00%	
79	-100.00%	
80	0.00%	
81		
82		
83	0.00%	
84	0.00%	
85	-100.00%	
86	0.00%	
87		
88		
89	-100.00%	
90	-100.00%	
91	0.00%	
92	-0.06%	
93		
94		
95	0.00%	
96	0.00%	
97		
98		
99	-100.00%	
100	0.00%	
101	-100.00%	
102	0.00%	
103		
104		
105	0.00%	

	T	Y
6	RENCE	
7	TO FY 2010	
8	%	COMMENTS
106	0.00%	
107	-100.00%	
108	0.00%	
109		
110		
111	-100.00%	
112	-100.00%	
113	-100.00%	
114	-100.00%	
115	0.41%	To Recap Summary IIA
116		
117		
118	-100.00%	
119	-100.00%	
120	0.00%	
121	-100.00%	
122	5.44%	
123		
124		
125	-100.00%	
126	-100.00%	
127	-100.00%	
128	0.00%	
129		
130		
131	-100.00%	
132	-100.00%	
133		
134		
135	-100.00%	
136	-100.00%	
137	-100.00%	
138	0.00%	
139		
140		
141	-100.00%	
142	0.00%	
143	0.00%	
144		
145		
146	-100.00%	
147	-100.00%	
148	0.00%	
149		

	T	Y
6	RENCE	
7	TO FY 2010	
8	%	COMMENTS
150		
151	-100.00%	
152	-100.00%	
153	0.00%	
154		
155		
156	-100.00%	
157	-100.00%	
158	-100.00%	Includes cap. Leases
159	0.82%	To Recap Summary IIA
160		
161		
162		
163		
164		
165		
166		
167		
168		
169		
170		
171		
172	0.70%	To Recap Summary IIA
173		
174		
175	0.00%	
176	0.00%	Discontinued
177	0.00%	
178	0.00%	
179		
180		
181	-100.00%	
182	-100.00%	
183	-100.00%	
184	-100.00%	
185	-100.00%	
186	-100.00%	
187	2.29%	
188		
189		
190	-100.00%	
191	-100.00%	
192	1.76%	5-year rolling avg is 269,930
193		
194		
195	0.00%	
196	-100.00%	
197	0.00%	
198		
199		
200	-100.00%	

	T	Y
6	RENCE	
7	TO FY 2010	
8	%	COMMENTS
201	-100.00%	
202	-100.00%	Includes cap. Leases
203	-100.00%	
204	1.77%	To Recap Summary IIA

	T	Y
6	RENCE	
7	TO FY 2010	
8	%	COMMENTS
205		
206		
207	-100.00%	
208	-100.00%	
209	-100.00%	
210	-0.31%	
211		
212		
213	0.00%	
214	0.00%	This item is an assessment against local
215	0.00%	aid
216		
217		
218	-100.00%	
219	0.81%	
220		
221		
222	0.00%	
223	-100.00%	
224	-50.91%	
225		
226		
227	-100.00%	
228	-100.00%	
229	-100.00%	
230	0.00%	
231		
232		
233	0.00%	Moved to warrant article
234	0.00%	
235		
236		
237	0.00%	Moved to warrant article
238	0.00%	
239		
240	-100.00%	
241	43.23%	
242		
243		
244	-100.00%	
245	0.00%	
246		
247		
248	-100.00%	
249	-100.00%	
250	-100.00%	
251	-100.00%	
252	-100.00%	
253	2.59%	To Recap Summary IIA

	T	Y
6	RENCE	
7	TO FY 2010	
8	%	COMMENTS
254		
255		
256	-100.00%	
257	-100.00%	
258	-100.00%	
259	0.00%	
260	-100.00%	
261	0.00%	
262	1.38%	
263		
264		
265	-100.00%	
266	-100.00%	
267	-100.00%	
268	0.00%	
269	0.00%	
270	0.21%	
271		
272		
273	-100.00%	
274	-100.00%	
275	-100.00%	
276	0.00%	
277		
278		
279	-100.00%	
280	0.00%	
281		
282		
283	0.00%	
284	-100.00%	
285	0.00%	
286		
287		
288	0.00%	
289	0.00%	
290		
291		
292	-100.00%	
293	-100.00%	
294	-100.00%	
295		
296	0.96%	
297		To Schedule B, col. (d) as a positive
298		
299	0.96%	To Recap Summary IIA

	T	Y
6	RENCE	
7	TO FY 2010	
8	%	COMMENTS
300		
301	0.00%	
302	0.00%	
303	-100.00%	
304	-100.00%	
305	4.05%	
306		
307		
308	0.00%	
309	-100.00%	
310	-100.00%	
311	0.00%	New Bond issue
312	-6.22%	
313		
314		
315	-100.00%	
316	0.00%	
317		
318	-100.00%	
319	-100.00%	
320	366.67%	
321		
322	2.10%	To Recap Summary IIA
323		
324	0.00%	
325	0.00%	
326	-100.00%	
327	3.61%	
328		
329		
330	-100.00%	
331	0.00%	
332	-100.00%	
333	-100.00%	
334	9.84%	
335		
336	0.00%	
337	0.00%	
338		
339	4.99%	To Recap Summary IIA
340	-3.74%	To Recap Sch. B, Col. (b)

	T	Y
6	RENCE	
7	TO FY 2010	
8	%	COMMENTS
341		
342		Check for \$130,059 override
343		
344	-100.00%	amended 03/15/09
345	-100.00%	
346	-100.00%	
347	0.00%	
348	0.00%	
349	-100.00%	
350	-100.00%	
351	-100.00%	
352	-100.00%	
353	-100.00%	
354	-100.00%	
355	-100.00%	*Amounts transferred from unant. Emer
356	-100.00%	to budget line item listed here as a
357	0.00%	negative to show amt drawn from this fund
358	1.26%	To Schedule B, Col. (e)
359		
360	5.91%	To Sch. B. Col (b) entered 03/15/09
361		
362		
363	2.63%	Budget as of Feb. 15th, 2009
364	-2.01%	
365	2.36%	
366		
367		
368		
369	FISCAL 09	
370	WAGES	
371		
372	265,406	
373	1,486,714	
374	281,311	
375	60,663	
376	273,147	
377	155,121	
378	2,522,362	
379	7.67%	
380		
381		
382		
383		

**FINANCE COMMITTEE PROJECTED**  
**SCHEDULE A-2 PAGE 1**

<b>BUDGET FISCAL YEAR Projection</b>	(a)	(b)
<b>SCHEDULE A-2 - ENTERPRISE</b>	<b>FY2009</b>	<b>FY2010</b>
<b>WATER ENTERPRISE</b>	<b>Act. Receipts</b>	<b>Estim'd Receipts</b>
1. Enterprise Revenues & Available Funds		
User Charges	751,367	801,759
Connection Fees		
Other Departmental Revenue		
Investment Income		
Total Revenues	751,367	801,759
Retained Earnings Appropriated	-	572,000
Other Enterprise Available Funds		
Specify Prior Appropriation		
Total Revenue and Available Funds	751,366.84	1,373,759

Total of Col (b) Total Revenue and Available Funds to Recap Summary, Part III, B3.

This total should be same as total of ENTERPRISE fund appropriations in Schedule B, Col. (e) **LESS** Indirect Costs.

**SCHEDULE A-2, PAGE 2**

2. Total Cost Appropriated	
a. Cost appropriated in the enterprise fund	
Salaries and wages	224,137
Expenses	232,940
Out-of-state travel	0
<b>Unanticipated emergencies</b>	75,000
Capital Outlay	0
Reserve Fund	100,000
Other DEBT SERVICE PRIN & INT	68,622
Other : Retained Earnings ATM Sp. Arts.	572,000
Total costs appropriated in enterprise fund	1,272,699
b. Costs appropriated in the general fund	(Also referred to as
(To be transferred to enterprise)	Indirect Costs)
Health Insurance	29,671
Pensions	31,326
Shared Employees	29,117
Shared Facilities	1,090
Other: LEGAL	469
Other: INSURANCE	9,387
Total costs appropriated in the general fund	101,060
	801,759
Total Costs	1,373,759
3. Calculation of the General Fund Subsidy	
Revenue & available funds	1,373,759 (Part 1, col b.)
less: Total Costs	1,373,759 (Part 2)
less: Prior year deficit	0 (To Recap Summary, Part IIB, #6)
(Negative represents general fund subsidy)	
4. Sources of Funding for Costs Appropriated in the Enterprise Fund	
a. Revenue and available funds	1,272,699 (To Recap, Sch. B, col (e))
b. Taxation	
c. Free Cash	
d. Non-Enterprise Available Funds	
Total Sources of Funding for Costs	1,272,699 (Must equal total part 2a)
Appropriated in the Enterprise Funds	

TOWN OF TOPSFIELD  
FINANCE COMMITTEE BUDGET WORKSHEETS  
PROJECTED SCHEDULE A-2 SOLID WASTE FUND

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**FINANCE COMMITTEE PROJECTED  
SCHEDULE A-2 PAGE 1**

BUDGET FISCAL YEAR 2011 SCHEDULE A-2 - ENTERPRISE SOLID WASTE FUND	(a) FY2008 Actual Receipts	(b) FY2010 Estimated Receipts
1. Enterprise Revenues & Available Funds		
User Charges		37,000
Connection Fees		
Other Departmental Revenue		
Investment Income		
Total Revenues	-	37,000
Retained Earnings Appropriated	44,540.00	0
Other Enterprise Available Funds		
Specify Prior Appropriation		
Total Revenue and Available Funds	44,540.00	37,000.00

Total of Col (b) Total Revenue and Available Funds to Recap Summary, Part III, B3.

This total should be same as total of ENTERPRISE fund appropriations in Schedule B, Col. (e)  
**LESS** Indirect Costs.

**SCHEDULE A-2, PAGE 2**

2. Total Cost Appropriated	
a. Cost appropriated in the enterprise fund	
Salaries and wages	_____
Expenses	_____ 37,000
Out-of-state travel	_____
Capital Outlay	_____
Reserve Fund	_____
Other DEBT SERVICE PRIN & INT	_____ 37,000
Other : Retained Earnings ATM Sp. Arts.	_____ 0
Total costs appropriated in enterprise fund	_____ 37,000
b. Costs appropriated in the general fund (To be transferred to enterprise)	(Also referred to as Indirect Costs)
Health Insurance	_____
Pensions	_____
Shared Employees	_____
Shared Facilities	_____
Other: LEGAL	_____
Other: INSURANCE	_____
Total costs appropriated in the general fund	_____ 0
<b>Total Costs</b>	<b>_____ 37,000</b>
3. Calculation of the General Fund Subsidy	
Revenue & available funds	_____ 37,000 (Part 1, col b.)
less: Total Costs	_____ 37,000 (Part 2)
less: Prior year deficit	_____ 0 (To Recap Summa #6)
(Negative represents general fund subsidy)	_____
4. Sources of Funding for Costs Appropriated in the Enterprise Fund	
a. Revenue and available funds	_____ 37,000 (To Recap, Sch. B,
b. Taxation	_____
c. Free Cash	_____
d. Non-Enterprise Available Funds	_____

TOWN OF TOPSFIELD  
FINANCE COMMITTEE BUDGET WORKSHEETS  
PROJECTED SCHEDULE A-2 SOLID WASTE FUND

<i>Total Sources of Funding for Costs</i>	
<i>Appropriated in the Enterprise Funds</i>	<i>37,000 (Must equal total pe</i>

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TOWN OF TOPSFIELD  
FINANCE COMMITTEE BUDGET WORKSHEETS  
PROJECTED SCHEDULE A-2 SOLID WASTE FUND

30  
**VERSION A**

art 2a)

TOWN OF TOPSFIELD  
FINANCE COMMITTEE BUDGET WORKSHEETS  
PROJECTED SCHEDULE B-1

<b>BUDGET FISCAL 2007 SCHEDULE B-1 FREE CASH CERTIFICATION &amp; APPROPRIATION</b>	<b>AMOUNT</b>	<b>Comments</b>
<b>PART I</b>		
1. 7/1/05 FREE CASH CERTIFICATION ADD	\$ 1,300,000.00	ESTIMATE ONLY STILL TO BE CERTIFIED
2. FREE CASH UPDATE		
<b>TOTAL</b>	\$ 1,300,000.00	
SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION:		
3. FY 2006 RECAP	\$ -	Source is Fiscal 2006 Recap Sheet
4. FY 2007 RECAP		
a. FOR PARTICULAR PURPOSE	\$ 380,778.00	From Recap Summary Free Cash for Particular Purpose
b. TO REDUCE TAX LEVY	\$ 408,469.00	From Recap Summary Free Cash to Reduce Tax Levy
<b>BALANCE OF UNAPPROPRIATED FREE CASH</b>	\$ 510,753.00	Amount of Available Free Cash
<b>PART II</b>		
1. 7/1/06 FREE CASH CERTIFICATION ADD	\$ -	
2. FREE CASH UPDATE	\$ -	
<b>TOTAL:</b>	\$ -	
SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION		
3. FISCAL 2007 RECAP	\$	
<b>BALANCE OF UNAPPROPRIATED FREE CASH</b>	\$	

2. Total Cost recommended			
a. Cost appropriated in the enterprise fund			
Salaries and wages	<u>212,942</u>		
Expenses	<u>219,470</u>		
Out-of-state travel	<u>250</u>		
Unanticipated emergency	<u>75,000</u>		
Capital Outlay			
Reserve Fund	<u>100,000</u>		
Other DEBT SERVICE PRIN & INT	<u>38,122</u>		645,784
Other : Retained Earnings ATM Sp. Arts.			
Total costs appropriated in enterprise fund		<u>645,784</u>	
b. Costs appropriated in the general fund (To be transferred to enterprise)			
	Indirect costs		
Health Insurance	<u>28,013</u>		
Pensions	<u>23,654</u>		
Shared Employees	<u>12,157</u>		
Shared Facilities	<u>917</u>		
Other: LEGAL	<u>3,538</u>		
Other: INSURANCE	<u>10,959</u>		
Total costs appropriated in the general fund	<u>79,238</u>	<u>79,238</u>	725,022
Total Costs		<u><u>725,022</u></u>	

3. Calculation of the General Fund Subsidy			
Revenue & available funds	<u>725,022</u>	(Part 1, col b.)	
less: Total Costs	<u>725,022</u>	(Part 2)	
less: Prior year deficit	<u>0</u>	(To Recap Summary, Part IIB, #6)	
(Negative represents general fund subsidy)			

4. Sources of Funding for Costs Appropriated in the Enterprise Fund			
a. Revenue and available funds	<u>645,784</u>	(To Recap, Sch. B, col (e))	
b. Taxation			
c. Free Cash			
d. Non-Enterprise Available Funds			
Total Sources of Funding for Costs Appropriated in the Enterprise Funds	<u>645,784</u>	(Must equal total part 2a)	

**FINANCE COMMITTEE RECOMMENDED**  
**SCHEDULE A-2 PAGE 1**

BUDGET FISCAL YEAR 20011 SCHEDULE A-2 - ENTERPRISE SOLID WASTE FUND	(a) FY2008 Actual Receipts	(b) FY2009 Estimated Receipts
1. Enterprise Revenues & Available Funds		
User Charges		0
Connection Fees		
Other Departmental Revenue		
Investment Income		
Total Revenues	-	0
Retained Earnings Appropriated		37,500
Other Enterprise Available Funds		
Specify__Prior Appropriation		
Total Revenue and Available Funds	-	37,500

Total of Col (b) Total Revenue and Available Funds to Recap Summary, Part III, B3.

This total should be same as total of ENTERPRISE fund appropriations in Schedule B, Col. (e) **LESS** Indirect Costs.

**SCHEDULE A-2, PAGE 2**

2. Total Cost Appropriated	
a. Cost appropriated in the enterprise fund	
Salaries and wages	_____
Expenses	_____
Out-of-state travel	_____
Capital Outlay	_____
Reserve Fund	_____
Other DEBT SERVICE PRIN & INT	_____ 0
Other : Retained Earnings ATM Sp. Arts.	#REF!
Total costs appropriated in enterprise fund	_____ 37,500
b. Costs appropriated in the general fund (To be transferred to enterprise)	(Also referred to as Indirect Costs)
Health Insurance	_____
Pensions	_____
Shared Employees	_____
Shared Facilities	_____
Other: LEGAL	_____
Other: INSURANCE	_____
Total costs appropriated in the general fund	_____ 0
Total Costs	_____ 37,500
3. Calculation of the General Fund Subsidy	
Revenue & available funds	37,500 (Part 1, col b.)
less: Total Costs	37,500 (Part 2)
less: Prior year deficit	0 (To Recap Summa #6)
(Negative represents general fund subsidy)	_____
4. Sources of Funding for Costs Appropriated in the Enterprise Fund	
a. Revenue and available funds	37,500 (To Recap, Sch. B,
b. Taxation	_____
c. Free Cash	_____
d. Non-Enterprise Available Funds	_____
Total Sources of Funding for Costs Appropriated in the Enterprise Funds	37,500 (Must equal total pe

0
ary, Part IIB,
col (e)
art 2a)

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BUDGET FISCAL YEAR 2006 TO	RECAP	ACTUAL	ESTIMATED	ACTUAL	ESTIMATED	
SCHEDULE A: LOCAL ESTIMATED RECEIPTS	2009	2009	2010	2010	2011	
1. MOTOR VEHICLE EXCISE	800,000		736,000		700000	
2. OTHER EXCISE			-			
3. PENALTY AND INTEREST ON TAXES	27,500		25,300		25500	
4. PAYMENT IN LIEU OF TAXES	47,000		60,000		50000	
5. CHARGES OF SERVICES- -WATER	-					
6. CHARGES FOR SERVICES--SEWER	-					
7. CHARGES FOR SERVICES--HOSPITAL	-					
8. CHARGES FOR SERVICES--TRASH DISPOSAL	-					
9. OTHER CHARGES FOR SERVICES	8,500		7,500		8000	
10. FEES	67,000		80,000		65000	
11. RENTALS	-					
12. DEPARTMENTAL REVENUE --SCHOOLS	-					
13. DEPARTMENTAL REVENUE--LIBRARIES	-					
14. DEPARTMENTAL REVENUE--CEMETERIES	-					
15. DEPARTMENTAL REVENUE--RECREATION	-					
16. OTHER DEPARTMENTAL REVENUE	52,900		54,000		55000	
17. LICENSES AND PERMITS	190,000		185,000		150000	
18. SPECIAL ASSESSMENTS	-					
19. FINES AND FORFEITS	55,000		48,400		50000	
20. INVESTMENT INCOME	150,000		18,000		40000	
21. MISCELLANEOUS RECURRING	500		500		500	
22. MISCELLANEOUS NON RECURRING	-					
<b>TOTAL SCH A : ESTIMATED LOCAL RECEIPTS</b>	1,398,400		1,214,700	-	1,144,000	
To Recap Summary Part 3, B1, Estimated Local Receipts for appropriate Fiscal Year.						
		09-10 delta	-13.14%	10-11 delta	-5.82%	





