				Date Submitted	12/19/13
	Topsfield Accountant Department			Date Revised	/ /
	FY 2015 Budget Details				

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
13501	51120	Town Accountant	60,937	62,583	64,272	64,272	60,658	65,557	60,168	66,868	68,205	1,337	2.0%
	51490	Longevity	0									0	0.0%
	51492	Sick Buyback	0									0	0.0%
		Total Salary	**60,937**	**62,583**	**64,272**	**64,272**	**60,658**	**65,557**	**60,168**	**66,868**	**68,205**	**1,337**	**2.0%**
Wages													
13502	51140	Ass't Town Accountant	26,966	30,991	33,042	33,042	33,005	35,573	33,942	37,598	36,096	(1,502)	-4.0%
	51310	Overtime	0									0	0.0%
	51490	Longevity	0									0	0.0%
	51140	Extra Hours to cover Vacation/Sick										0	0.0%
		Total Wages	**26,966**	**30,991**	**33,042**	**33,042**	**33,005**	**35,573**	**33,942**	**37,598**	**36,096**	**(1,502)**	**-4.0%**
Other													
13505	53140	Audit Services	19,500	20,200	20,200	20,200	20,200	20,200	20,200	20,200	20,200	0	0.0%
	53430	Postage	50	50	50	50	0	50	50	50	50	0	0.0%
	53450	Advertising	0									0	0.0%
	54200	Office Supplies	1,286	604	193	265	301	200	664	300	500	200	66.7%
	57100	Travel & Meetings	50	20		36	49	1,000	154	1,330	1,789	459	34.5%
	57300	Dues	110	70	100	80	80	80	100	80	80	0	0.0%
	58700	Furniture & Equipment	0	350								0	0.0%
		Total Other	**20,996**	**21,294**	**20,543**	**20,631**	**20,630**	**21,530**	**21,168**	**21,960**	**22,619**	**659**	**3.0%**
		Total Operating Budget	**108,899**	**114,868**	**117,857**	**117,945**	**114,293**	**122,660**	**115,278**	**126,426**	**126,920**	**494**	**0.4%**

									Date Submitted	12/30/13
	Topsfield Ambulance Service								Date Revised	/ /
	FY 2015 Budget Summary									
	2008	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**$**	**%**
	Actual	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Budget**	**Proposed**	**Change**	**Change**
Total Salaries	0	0	0	0	0	0	0	0	-	0.0%
Total Wages	0	0	0	0	0	0	0	0	-	0.0%
Total Other	52,000	54,000	0	0	0	0	0	0	-	0.0%
Total Operating Budget	**52,000**	**54,000**	**0**	**0**	**0**	**0**	**0**	**0**	**-**	**0.0%**
Total Operating Budget per Detail Sheet	52,000	54,000	0	0	0	0	0	0	0	0%
Variance Detail vs. Summary	0	0	0	0	0	0	0	0	0	0.0%

												Date Submitted	12/30/13
		Topsfield Animal Control Officer										Date Revised	/ /
		FY 2015 Budget Details											
	Acct #	**Account Name**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Proposed**	**$ Change**	**% Change**
Salary													
29201	51120	Animal Control Officer	8,670	8,904	8,904	8,904	8,904	9,082	9,082	9,264	9,449	185	2.0%
		Total Salary	**8,670**	**8,904**	**8,904**	**8,904**	**8,904**	**9,082**	**9,082**	**9,264**	**9,449**	**185**	**2.0%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**	**0.0%**
Other													
29205	53150	Contracted	300			632						0	0.0%
	53400	Telephones										0	0.0%
	53800	Fees		850	82		449	549		560	560	0	0.0%
	57100	Travel & Meetings				27						0	0.0%
	57800	Miscellaneous		420								0	0.0%
												0	0.0%
												0	0.0%
		Total Other	**300**	**1,270**	**82**	**659**	**449**	**549**	**0**	**560**	**560**	**-**	0.0%
		Total Operating Budget	**8,970**	**10,174**	**8,986**	**9,563**	**9,353**	**9,631**	**9,082**	**9,824**	**10,009**	**185**	**1.9%**

Date Submitted 12/30/13
Date Revised / /

Topsfield Animal Inspector
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
29401	51120	Animal Inspector	6,701	6,882	6,882	6,882	6,882	7,020	7,020	7,160	7,303	143	2.0%
		Total Salary	**6,701**	**6,882**	**6,882**	**6,882**	**6,882**	**7,020**	**7,020**	**7,160**	**7,303**	**143**	**2.0%**
Wages													
												0	0.0%
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
29405	51930	Car Allowance	840	840	840	840	840	840	840	840	840	0	0.0%
	53800	Rabid Animal	57	0		65		1,000		1,000	1,000	0	0.0%
		Total Other	**897**	**840**	**840**	**905**	**840**	**1,840**	**840**	**1,840**	**1,840**	**0**	**0.0%**
		Total Operating Budget	**7,598**	**7,722**	**7,722**	**7,787**	**7,722**	**8,860**	**7,860**	**9,000**	**9,143**	**143**	**1.6%**

Date Submitted 1/2/14
Date Revised / /

Topsfield Assessor's Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
14101	51110	Board of Assessors	4,500	4,500	4,125	4,500	4,500	4,500	4,500	4,500	4,500	0	0.0%
	51120	Principal Assessor	60,937	62,583	64,272	64,272	64,272	65,557	65,557	66,868	68,205	1,337	2.0%
	51490	Longevity Bonus	1,000	1,000	1,000	1,000	1,000	1,750	1,750	1,750	1,750	0	0.0%
		Total Salary	**66,437**	**68,083**	**69,397**	**69,772**	**69,772**	**71,807**	**71,807**	**73,118**	**74,455**	**1,337**	**1.8%**
Wages													
14102	51130	Asst. to Princ. Assessor	34,249	35,173	28,994	32,185	32,949	34,528	23,304	35,397	36,096	699	2.0%
	51131	Clerical Extra Hours		4,455	205							0	0.0%
	51310	Clerical Over Time		190	56			500		500	500	0	0.0%
	51490	Longevity Bonus	850	850	850							0	0.0%
	51492	Sick Time Buy Back			811							0	0.0%
	51493	Add'tl Vac Accural Pay Out			147				1,150			0	0.0%
		Total Wages	**35,099**	**40,668**	**31,063**	**32,185**	**32,949**	**35,028**	**24,454**	**35,897**	**36,596**	**699**	**1.9%**
Other													
14105	52400	Repairs & Maintenance	86	-								0	0.0%
	53052	Appraisal & Other Consulting	4,890	3,312	11,324	2,025	4,205	7,000	7,614	9,500	12,875	3,375	35.5%
	53060	Registry of Deeds	11	6	47			100		100	100	0	0.0%
	53070	Map Updating	4,334	4,050	4,975	4,133	3,950	4,300	5,010	4,300	8,700	4,400	102.3%
	53200	Tuition	1,335	595	-		1,706	1,425	1,060	1,600	1,600	0	0.0%
	53430	Postage	791	971	1,063	733	1,238	750	1,273	800	1,275	475	59.4%
	53450	Advertising	0	241	663	285	568	600	638	500	650	150	30.0%
	54200	Office Supplies	745	1,270	2,358	1,327	394	800	2,173	800	1,000	200	25.0%
	55800	Publications	760	757	779	782	834	785	919	925	1,000	75	8.1%
	57100	Travel & Meetings	2,637	1,141	472	4,192	2,172	1,600	1,955	1,600	2,700	1,100	68.8%
	57300	Dues & Subscriptions	543	717	470	829	949	830	818	925	975	50	5.4%
	58510	Office Equipment	0	1,644			5,340		1,496			0	0.0%
		Total Other	**16,132**	**14,704**	**22,151**	**14,306**	**21,356**	**18,190**	**22,956**	**21,050**	**30,875**	**9,825**	**46.7%**
		Total Operating Budget	**117,668**	**123,455**	**122,611**	**116,263**	**124,077**	**125,025**	**119,217**	**130,065**	**141,926**	**11,861**	**9.1%**

Date Submitted 12/30/13
Date Revised / /

Topsfield Board of Health Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
51201	51120	BOH Agent, full time	59,163	62,583	64,272	64,272	64,272	65,557	65,557	66,868	68,205	1,337	2.0%
	51493	Add'tl Vac Accr'l Pay Out										0	0.0%
		Total Salary	**59,163**	**62,583**	**64,272**	**64,272**	**64,272**	**65,557**	**65,557**	**66,868**	**68,205**	**1,337**	**2.0%**
Wages													
51202	51140	Clerical, PT	10,844	12,151	11,853	11,076	11,036	11,459	12,006	12,508	13,191	683	5.5%
	51142	Sanitarians	988	826	619	1,225	353	1,250		1,275	1,300	25	2.0%
	51143	Minutes Secretary	456	654	730	642	712	809	772	850	892	42	4.9%
	51310	Overtime		191									
		Total Wages	**12,288**	**13,822**	**13,202**	**12,943**	**12,101**	**13,518**	**12,778**	**14,633**	**15,383**	**750**	**5.1%**
Other													
51205	51900	Training.	101	11,820	151	75		-	159	100	450	350	350.0%
	52920	Bury Dead Animals	3,075	2,940	1,375	785	1,275	1,485	1,060	1,485	1,529	44	3.0%
	53120	Visiting Nurses	8,750	8,021	8,750	8,750	8,750	9,560	8,750	9,655	9,655	0	0.0%
	53400	Telephones	1,361		227	1,031	1,365	1,000	1,574	1,020	900	(120)	-11.8%
	53430	Postage	228	200	411	300	300	300	300	300	200	(100)	-33.3%
	53450	Advertising						-		-		0	0.0%
	53800	Prof. Services						2,290	1,565	2,335	3,150	815	34.9%
	54200	Office Supplies	879	410	424	1,125	711	640	993	653	625	(28)	-4.3%
	55400	Field Supplies				215	6	140	200	142	120	(22)	-15.5%
	55850	Maps and Publications			5			-		-		0	0.0%
	57100	Travel and Meetings	954	340	1,271	237	1,288	300	279	306	500	194	63.4%
	57300	Dues		100	100	155	180	100	251	102	400	298	292.2%
	57800	Misc.	598	575	743	328	163	1,000	179	1,020	100	(920)	-90.2%
	58700	Furniture & Equipment				85							
		Total Other	**15,946**	**24,406**	**13,457**	**13,086**	**14,038**	**16,815**	**15,310**	**17,118**	**17,629**	**511**	**3.0%**
		Total Operating Budget	**87,397**	**100,811**	**90,931**	**90,301**	**90,411**	**95,890**	**93,645**	**98,619**	**101,217**	**2,598**	**2.6%**

													Date Submitted	12/19/13

Topsfield COA Department — Date Revised: / /

FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
54101	51120	Director	36,169	40,139	40,764	39,043	36,345	39,101	39,101	41,080	43,158	2,078	5.1%
	51490	Longevity										0	0.0%
	51492	Sick Buyback										0	0.0%
	51493	Addt'l Vac Accr'l Pay Out	402			1,210						0	0.0%
		Total Salary	**36,571**	**40,139**	**40,764**	**40,253**	**36,345**	**39,101**	**39,101**	**41,080**	**43,158**	**2,078**	**5.1%**
Wages													
54102	51140	Van Drivers	15,756	13,542	14,096	12,392	12,930	17,961	15,936	18,627	18,617	(10)	-0.1%
	51141	Secretary	24,876	23,643	20,818	22,199	24,147	24,661	24,661	25,155	25,761	606	2.4%
	51310	Clerical Over Time					42					0	0.0%
		Total Wages	**40,632**	**37,185**	**34,914**	**34,591**	**37,119**	**42,622**	**40,597**	**43,782**	**44,378**	**596**	**1.4%**
Other													
54105	53400	Telephone	446	472	275			275	0	0		0	0.0%
	53430	Postage	2226	864	1,715	1,600	1,646	1,715	1,715	2,043	2,043	0	0.0%
	53500	Recreation,dues,other										0	0.0%
	53850	Transportation										0	0.0%
	54200	Mini-Office	331	84	250	679	362	301	473	301	382	81	26.9%
	57100	Travel & Meetings	191		197	220	167	197	117	197	197	0	0.0%
	57300	Dues	145		145			145		145	145	0	0.0%
	57800	Other					31		35			0	0.0%
	58700	Computer					280						
		Total Other	**3,339**	**1,420**	**2,582**	**2,499**	**2,486**	**2,633**	**2,340**	**2,686**	**2,767**	**81**	**3.0%**
		Total Operating Budget	**80,542**	**78,744**	**78,260**	**77,343**	**75,950**	**84,356**	**82,038**	**87,548**	**90,303**	**2,755**	**3.1%**

												Date Submitted	12/19/13
		Topsfield Cons. Com. Department										**Date Revised**	
		FY 2015 Budget Details											
	Acct #	**Account Name**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Proposed**	**$ Change**	**% Change**
Salary													
17101	51120	Conservation Admin	45,703	58,671	54,760	56,238	54,760	60,640	60,640	66,868	68,205	1,337	2.0%
	51490	Longevity						750	750	750	750	0	0.0%
		Total Salary	**45,703**	**58,671**	**54,760**	**56,238**	**54,760**	**61,390**	**61,390**	**67,618**	**68,955**	**1,337**	**2.0%**
Wages													
17102	51140	Part Time Wages		13,894	11,812	12,911	11,114	13,707	10,353	13,659	14,079	420	3.1%
	51141	Seasonal Wages		497								0	0.0%
	51143	Minutes Secretary		1,451	1,244	1,024	1,079	0	1,481		0	0	0.0%
	51310	Overtime		191								0	0.0%
		Total Wages	**0**	**16,033**	**13,056**	**13,935**	**12,193**	**13,707**	**11,834**	**13,659**	**14,079**	**420**	**3.1%**
Other													
17105	53030	Legal Fees										0	0.0%
	53200	Tuition										0	0.0%
	53430	Postage										0	0.0%
	53450	Legal Advertising										0	0.0%
	54200	Office Supplies										0	0.0%
	55800	Field Supplies										0	0.0%
	57100	Travel & Meetings										0	0.0%
	57300	Dues										0	0.0%
	57800	Computer Equipment										0	0.0%
												0	0.0%
												0	0.0%
		Total Other	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
		Total Operating Budget	**45,703**	**74,704**	**67,816**	**70,173**	**66,953**	**75,097**	**73,224**	**81,277**	**83,034**	**1,757**	**2.2%**

Topsfield Debt Service Department
FY 2015 Budget Details

Date Submitted 12/18/13
Date Revised / /

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
		Total Salary	**0**	**0**	**0**		**0**					**0**	**0.0%**
Wages													
												0	0.0%
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other												0	0.0%
		Total Other	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Long Term Interest													
75105	59193	Multi Purpose Int 2001	144,399	136,839	128,699	119,913						0	0.0%
	59194	Multi Purpose Int 2002	369,540	354,740	338,378	318,128	300,278					0	0.0%
	59195	Multi Purpose Int 2011					88,005	77,454	77,454	66,609	51,769	(14,840)	-22.3%
	59196	Multi Purpose Int 2012						52,767	52,766	49,100	43,700	(5,400)	-11.0%
		Total Long Term Interest	**513,939**	**491,579**	**467,077**	**438,041**	**388,283**	**130,221**	**130,220**	**115,709**	**95,469**	**(20,240)**	**-17.5%**
Short Term Interest													
75205	59250	Debt Service Int Temporary Loans		5,093	9,777	6,448			0			0	0.0%
	59251	RAN Short Term Interest										0	0.0%
		Total Short Term Interest	**0**	**5,093**	**9,777**	**6,448**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Long Term Principal													
75305	59171	Multi Purpose 2001	189,000	203,500	213,000	223,000						0	0.0%
	59172	Multi Purpose 2002	370,000	385,000	405,000	420,000	445,000					0	0.0%
	59195	Multi Purpose 2011					351,700	361,500	361,500	371,000	371,500	500	0.1%
	59196	Multi Purpose 2012						176,000	176,000	180,000	185,000	5,000	2.8%
		Total Long Term Principal	**559,000**	**588,500**	**618,000**	**643,000**	**796,700**	**537,500**	**537,500**	**551,000**	**556,500**	**5,500**	**1.0%**
Debt Issuance Cost													
75503	53800	Contracted Services	1,500	1,500	1,500	1,500	250	2,500	1,500	2,500	2,500	0	0.0%
	53850	Certification of Notes		45	15	15						0	0.0%
		Total Issue Cost	**1,500**	**1,545**	**1,515**	**1,515**	**250**	**2,500**	**1,500**	**2,500**	**2,500**	**0**	**0.0%**
		Total Debt Service	**1,074,439**	**1,086,717**	**1,096,369**	**1,089,004**	**1,185,233**	**670,221**	**669,220**	**669,209**	**654,469**	**(14,740)**	**-2.2%**
		Total Operating Budget	**1,074,439**	**1,086,717**	**1,096,369**	**1,089,004**	**1,185,233**	**670,221**	**669,220**	**669,209**	**654,469**	**(14,740)**	**-2.2%**

Date Sumitted 12/30/13
Date Revised / /

Topsfield Fin Com Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
												0	0.0%
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
13102	51140	Clerical Part Time	950	706	525	639	913	1,179	1,276	1,239	1,264	25	2.0%
		Total Wages	**950**	**706**	**525**	**639**	**913**	**1,179**	**1,276**	**1,239**	**1,264**	**25**	**2.0%**
Other													
13105	53000	Printing						10		10	10	0	0.0%
	53430	Postage										0	0.0%
	53450	Advertising						150		150	150	0	0.0%
	57100	Travel & Meetings										0	0.0%
	57300	Dues	169	173	173	173	173	175	173	175	175	0	0.0%
	57800	Miscellaneous		306	42			32		39	50	11	28.2%
	58500	Equipment										0	0.0%
		Total Other	**169**	**479**	**215**	**173**	**173**	**367**	**173**	**374**	**385**	**11**	**2.9%**
		Total Operating Budget	**1,119**	**1,185**	**740**	**812**	**1,086**	**1,546**	**1,449**	**1,613**	**1,649**	**36**	**2.2%**

Date Submitted 1/9/14
Date Revised 3/17/14

Topsfield Fire Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
22001	51120	Chief, Appointed	93,538	95,408	97,316	97,316	97,316	97,316	97,316	97,316	99,262	1,946	2.0%
	51124	Lieutenant	1,050	1,050								0	0.0%
	51950	Emergency Management Dir	0				4,000	4,000	4,000	4,000	4,000	0	0.0%
		Total Salary	**94,588**	**96,458**	**97,316**	**97,316**	**101,316**	**101,316**	**101,316**	**101,316**	**103,262**	**1,946**	**1.9%**
Wages													
22002	51130	Firefighter, full time	229,231	234,875	238,700	240,472	209,821	216,518	220,588	220,191	226,150	5,959	2.7%
	51140	Clerical, part time	10,499	10,726	11,193	10,128	10,425	9,865	12,037	15,132	15,457	325	2.1%
	51150	Call Firefighters	47,189	53,987	68,271	65,241	65,336	63,695	66,066	63,695	63,695	0	0.0%
	51151	Mechanic	1,947	2,032	1,093	33		100		100	0	(100)	-100.0%
	51152	Station Coverage	11,977	21,670	16,987	10,950	12,116	12,945	7,764	12,945	17,320	4,375	33.8%
	51310	Overtime	64,644	56,357	53,927	52,548	50,935	49,296	68,088	49,296	59,381	10,085	20.5%
	51316	Holiday FT - Overtime					16,873	17,714	18,039	17,714	18,069	355	2.0%
	51401	Injury Pay			2,025							0	0.0%
	51490	Longevity	6,700	7,200	7,850	7,475	7,900	7,550	8,375	8,375	8,375	0	0.0%
	51910	Training	36,648	23,262	29,958	19,427	28,685	25,000	17,963	25,000	50,390	25,390	101.6%
	51940	EMT Comp	0									0	0.0%
		Total Wages	**408,835**	**410,109**	**430,004**	**406,274**	**402,091**	**402,683**	**418,920**	**412,448**	**458,837**	**46,389**	**11.2%**
Other													
22005	51930	Car Allowance					2,500	2,500	2,500	2,500	2,500	0	0.0%
	51970	Meal Allowance	70	60	50			0		0	0	0	0.0%
	52100	Electricity	7,487	6,979	7,034	6,221	5,182	7,487	4,916	7,000	6,000	(1,000)	-14.3%
	52150	Gas	7,980	7,250	6,193	6,279	4,449	7,980	5,512	7,000	6,000	(1,000)	-14.3%
	52300	Water	396	256	452	320	254	500	301	400	400	0	0.0%
	52400	Maint., Building	8,606	2,073	2,211	3,879	1,992	3,610	1,534	4,000	4,500	500	12.5%
	52410	Maint., Heating				449		900		900	0	(900)	-100.0%
	52420	Radio Maint.	1,538	1,578	4,359	2,029	2,360	1,700	2,343	2,300	2,300	0	0.0%
	52430	Alarm Maint.	870	138	272	1,482	4,602	900	2,606	1,500	500	(1,000)	-66.7%
	52450	Vehicle Maint.	35,370	67,828	29,837	27,447	21,588	18,707	28,146	25,000	35,000	10,000	40.0%
	52720	Equipment	3,077	3,391	4,506	3,870	1,276	2,974	209	2,900	1,975	(925)	-31.9%
	53000	Medical	3,159	728		2,912		1,500	728	1,500	1,500	0	0.0%
	53200	Tuition, Training	2,805	3,153	3,922	5,040	3,561	2,000	5,798	2,000	4,300	2,300	115.0%
	53201	Defibrilation Certifications		1,000				2,000		0	0	0	0.0%
	53400	Telephone					3,950		4,180	0	4,180	4,180	New
	53430	Postage	218	219	179	151	70	250	193	100	200	100	100.0%
	53440	Printing	213	210	15	32	178	200	50	200	200	0	0.0%
	53450	Advertising			320			0		0	0	0	0.0%
	53610	Hydro-Static Tank Tests	213			47	47	90		90	0	(90)	-100.0%
	53620	Fire Extinguisher re-charge	218	187	108	214	470	170	47	200	100	(100)	-50.0%
	53800	Proffessional Services	1,645	1,645	1,575	1,705	1,220	1,900	845	1,900	1,900	0	0.0%
	53900	Oxygen/Air	576	991	39			100		100	100	0	0.0%
	54200	Office Supplies	657	637	1,161	384	600	800	638	800	800	0	0.0%
	54300	Building Supplies	2,668	2,214	1,752	1,533	2,207	2,850	2,682	2,850	2,850	0	0.0%
	54400	Fire Equipment Supplies	1,531	1,989	2,312	3,147	2,931	1,000	5,620	1,000	1,000	0	0.0%
	54500	Computer Supplies	1,106	1,064	681	661	403	500	330	500	500	0	0.0%
	54800	Vehicle Supplies	4,166	2,752	1,751	1,835	1,222	2,500	2,559	2,000	2,000	0	0.0%
	55050	Medical Supplies	747	5,429	1,791	379	1,941	2,700	1,167	2,000	2,000	0	0.0%
	55800	Other Supplies	3,011	4,877	3,659	3,210	694	0	179	0	0	0	0.0%
	55810	Personnel Supplies	9,683	7,516	6,896	5,850	5,680	4,680	6,830	7,400	7,280	(120)	-1.6%
	55850	Publications	768	376	30	218	29	500		100	100	0	0.0%
	57100	Travel & Meeting	240		71	250		1,170		100	100	0	0.0%
	57103	Professional Development	490	1,473				0		0	0	0	0.0%
	57300	Dues	4,724	4,103	2,941	3,101	4,716	3,800	4,851	4,000	5,000	1,000	25.0%
	57800	Miscellaneous		108		180		100		100	100	0	0.0%
	58510	Office Equipment	2,793	1,147			1,577	435		500	500	0	0.0%
	58530	Vehicle Equipment	243			215	253	500	195	500	300	(200)	-40.0%
	58580	Medical Equipment	2,352	676	4	1	323	1,870	240	1,870	1,870	0	0.0%
	58590	Additional Equipment	11,465	8,084	2,680	3,666	5,605	8,200	3,970	8,200	8,200	0	0.0%
	58900	Miscellaneous						0				0	0.0%
		Total Other	**121,085**	**140,131**	**86,801**	**86,707**	**81,880**	**87,073**	**89,169**	**91,510**	**104,255**	**12,745**	**13.9%**
		Total Operating Budget	**624,508**	**646,698**	**614,121**	**590,297**	**585,287**	**591,072**	**609,405**	**605,274**	**666,354**	**61,080**	**10.1%**
For Informational Purposes only													
22002	51910	Less increase in Training									(25,000.00)		
		Informational Total Operating Budget								**605,274**	**641,354**	**36,080**	**6.0%**

A34/13ATM Fire Dept Liability Risk Reduction Training $25,000

											Date Submitted	12/30/13
		Topsfield Historical Com. Department									Date Revised	/ /
		FY 2015 Budget Details										
	Acct #	**Account Name**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Proposed**	**$ Change**	**% Change**
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
69105	53430	Postage				0		150		150	150	0	0.0%
	53450	Advertising	92	104.64		0						0	0.0%
	57800	Miscellaneous Expense		67.75	72	0	306.32	300	31	300	300	0	0.0%
		Total Other	**92**	**172**	**72**	**0**	**306**	**450**	**31**	**450**	**450**	**0**	**0.0%**
		Total Operating Budget	**92**	**172**	**72**	**0**	**306**	**450**	**31**	**450**	**450**	**0**	**0.0%**

													Date Submitted	12/30/13

Topsfield Highway Department

FY 2015 Budget Details

Date Revised 12/10/13

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
42001	51120	Highway Supt Full time	71,093	73,012	74,983	74,983	74,983	76,483	76,483	78,013	79,573	1,560	2.0%
	51490	Longevity	1,000	1,000	1,000	1,000	1,000	1,500	1,500	1,750	1,750	0	0.0%
		Total Salary	**72,093**	**74,012**	**75,983**	**75,983**	**75,983**	**77,983**	**77,983**	**79,763**	**81,323**	**1,560**	**2.0%**
Wages													
42002	51130	Wages Full Time 52.2 wks	149,270	153,810	158,303	158,303	158,060	158,304	160,280	215,020	229,761	14,741	6.9%
	51141	Wages Clerical 52.2 wks	13,277	14,035	14,896	14,864	14,865	15,106	15,557	15,472	15,778	306	2.0%
	51310	Wages Overtime	2,464	2,522	5,137	5,144	7,013	8,000	5,159	8,000	8,000	0	0.0%
	51315	Wages Composting	4,113	5,028	4,909	4,399	4,918	5,000	4,904	5,100	5,200	100	2.0%
	51330	Extra Help	160						5,500			0	0.0%
	51490	Longevity	4,000	4,000	4,000	4,250	5,000	5,000		5,500	5,250	(250)	-4.5%
		Total Wages	**173,284**	**179,395**	**187,245**	**186,960**	**189,856**	**191,410**	**191,400**	**249,092**	**263,989**	**14,897**	**6.0%**
Other													
42005	51201	Police Detail	5,450	4,788	2,898	1,659	5,500	2,800	2,772	2,800	2,880	80	2.9%
	51900	Employee Licenses	60	0	60		270	200		200	200	0	0.0%
	51920	Clothing and Boot Allowance	5,460	5,460	4,550	5,460	5,460	5,460	6,710	5,460	5,460	0	0.0%
	51970	Meal Allowance	400	450	490	440	590	500	580	500	500	0	0.0%
	52100	Electricity	6,257	6,063	5,951	6,460	7,513	6,000	4,668	6,000	6,180	180	3.0%
	52200	Natural Gas/Heat	3,670	3,388	3,142	3,335	2,008	4,410	2,814	4,000	4,000	0	0.0%
	52400	Maint Building Services	9,669	7,724	6,080	4,629	3,746	3,000	4,398	3,400	3,600	200	5.9%
	52415	Clean Up Meals										0	0.0%
	52460	Maintenance Equipment	3,429	3,005	3,536	12,688	7,068	3,010	6,186	3,010	4,000	990	32.9%
	52470	Maintenance Sweeper	10,140	1,064			5,340	5,000	7,986	5,000	5,150	150	3.0%
	52520	Radio Repairs					358	250	1,245	250	250	0	0.0%
	52720	Equipment Rental	6,349	2,616	720			6,600	3,235	6,000	6,000	0	0.0%
	52740	Street Paving/Crackseal		4,000					109			0	0.0%
	52750	Highway Fire/Alarm			798							0	0.0%
	52950	Line Painting	1,500	1,574	925	1,672	8,114	5,000	7,106	5,500	5,500	0	0.0%
	53150	Contracted Clerical Serv.										0	0.0%
	53400	Telephone	1,478	1,665	2,225	2,471	2,589	1,500	3,097	1,974	2,100	126	6.4%
	53430	Postage	168	104	25	30		200	277	200	200	0	0.0%
	53450	Advertising Bids	1,277	528		456		600	1,812	600	600	0	0.0%
	53800	Miscellaneous Cleaning	608	1,222	231	743	484	1,600	228	1,600	1,600	0	0.0%
	53820	Drug Testing	460	230	385	295	165	300	410	300	300	0	0.0%
	54100	Gas and Diesel	54,754	52,273	46,063	53,015	61,763	51,000	51,383	60,000	62,000	2,000	3.3%
	54200	Office Supplies	884	777	1,202	2,107	1,287	1,000	1,031	1,000	1,100	100	10.0%
	54300	Maintenance Building		1,000	31	277	430		749			0	0.0%

Date Submitted 12/30/13
Date Revised 12/10/13

Topsfield Highway Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
	54330	Maint Building Supplies	895	0				1,000		1,000	1,000	0	0.0%
	54400	Maintenance Equipment	581	1,996	1,132	3,368	1,945	1,800	4,868	2,000	2,000	0	0.0%
	54500	Custodial Supplies		0	997	501	770	350	442	500	500	0	0.0%
	54810	Vehicle Oil and Lube	549	954	999	1,081	1,004	1,000	2,361	2,000	2,000	0	0.0%
	54820	Vehicle Tires		1,703	931	2,810	1,419	1,000	675	1,000	1,000	0	0.0%
	54830	Vehicle Parts	14,181	9,375	8,818	14,461	13,418	11,000	10,695	11,400	12,000	600	5.3%
	55050	Medical Supplies	274	0	152	132	162	150		150	150	0	0.0%
	55300	Public Works Supplies	6,271	10,756	7,529	8,142	7,100	5,100	7,840	5,100	5,100	0	0.0%
	55310	Road Materials	11,253	11,217	24,730	11,301	11,780	12,500	10,471	12,500	12,500	0	0.0%
	55320	Oxygen/Welding Supplies	1,414	965	1,665	1,049	1,450	1,000	1,201	1,000	1,000	0	0.0%
	55810	Foul Weather Gear		156				150		150	150	0	0.0%
	55820	Safety Gear	505	406		1,369		500	244	500	500	0	0.0%
	55850	Publication										0	0.0%
	57000	Composting Expenses	4,000	4,250		1,829	2,000	2,000		2,000	2,000	0	0.0%
	57300	Dues and Conferences	801	475	477	463	836	400	951	400	400	0	0.0%
	58400	Road/Bridge/Sidewalk	94,676	56,996	50,856	50,083	45,341	65,085	52,005	66,500	68,500	2,000	3.0%
	58510	Computer Equipment	1,366		2,027	1,402	2,004	1,100	923	1,100	1,100	0	0.0%
		Total Other	**248,779**	**197,180**	**179,625**	**193,728**	**201,914**	**202,565**	**199,472**	**215,094**	**221,520**	**6,426**	**3.0%**
Capital													
42008	52731	Lease/Purchase Vehicle	23,837	49,577	49,577	25,740				29,257	29,257	0	0.0%
		Total Capital	**23,837**	**49,577**	**49,577**	**25,740**	**0**	**-**	**-**	**29,257**	**29,257**	**0**	**0.0%**
		Total Operating Budget	**517,993**	**500,164**	**492,430**	**482,411**	**467,753**	**471,958**	**468,855**	**573,206**	**596,089**	**22,883**	**4.0%**

Date Submitted 1/6/14
Date Revised 3/27/14

Topsfield Insurance-Liability/Accident/Workmen's Comp Expenditures
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Town Insurance													
91605	51720	Worker's Comp	53,070	51,203	45,220	30,832	41,822	65,705	45,550	56,850	56,850	0	0.0%
	51721	Worker's Comp Audit					1,773					0	0.0%
	57400	Prop., Liab.	153,330	151,153	150,975	127,976	158,663	188,530	160,673	184,535	173,295	(11,240)	-6.1%
	57403	Prop & Casualty Deductab	6,278	7,539					500			0	0.0%
	57430	Accident, Police	45,875	62,724	90,282	92,523	97,638	132,350	106,731	112,404	123,644	11,240	10.0%
	57440	Surety Bonds	1,352	1,292	1,284	1,384	1,038	1,650	1,129	1,650	1,650	0	0.0%
		Total Town Insurance	**259,904**	**273,911**	**287,761**	**252,715**	**300,934**	**388,235**	**314,583**	**355,439**	**355,439**	**0**	**0.0%**

Date Submitted 1/6/14
Date Revised 3/27/14

Topsfield Insurance - Life/Medical/Medicare Expenditures
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
Insurance: Life/Medical/Medicare													
91505	51730	MIIA Health	1,119,182	1,188,295	1,277,009	1,361,659	1,423,210	1,652,168	1,564,567	1,793,701	1,793,701	0	**0.0%**
	51731	Harvard Health	0									0	**0.0%**
	51740	Boston Life	5,295	5,106	4,780	4,511	4,643	6,655	4,688	6,655	6,655	0	**0.0%**
	51750	Medicare	109,746	115,566	118,961	120,776	123,938	143,413	127,366	144,847	144,847	0	**0.0%**
	51800	Penalty	0									0	**0.0%**
												0	**0.0%**
		Total Health,Life,Med	**1,234,223**	**1,308,967**	**1,400,750**	**1,486,946**	**1,551,791**	**1,802,236**	**1,696,621**	**1,945,203**	**1,945,203**	**0**	**0.0%**

												Date Submitted	12/19/13
		Topsfield Unemployment Insurance Dep't										Date Revised	1/14/14
		FY 2015 Budget Details											

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Insurance													
91305	51720	Unemployment Insurance	11,604	25,201	27,900	87,208	21,187	75,000	2,711	100,000	75,000	(25,000)	-25.0%
		Total Other	**11,604**	**25,201**	**27,900**	**87,208**	**21,187**	**75,000**	**2,711**	**100,000**	**75,000**	**(25,000)**	**-25.0%**
		Total Operating Budget	**11,604**	**25,201**	**27,900**	**87,208**	**21,187**	**75,000**	**2,711**	**100,000**	**75,000**	**(25,000)**	**-25.0%**

												Date Submitted	**12/30/13**
		Topsfield Inspectional Services Department										**Date Revised**	**3/27/14**
		FY 2015 Budget Details											
	Acct #	**Account Name**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Proposed**	**$ Change**	**% Change**
Salary													
24101	51120	Inspector of Buildings	45,703	46,937	48,204	48,204	48,204	49,168	49,168	50,151	51,154	1,003	2.0%
	51122	Gas & Plumbing Inspector	7,181	8,971	9,488	9,199	9,490	9,964	9,964	10,163	17,771	7,608	74.9%
	51124	Wiring Inspector	13,258	13,611	13,338	14,087	14,772	17,081	15,242	17,423	17,771	348	2.0%
	51490	Longevity	488	488	488	488	488	563	563	563	563	0	0.0%
		Stipends - Inspectors									1,000	1,000	New
		Total Salary	**66,630**	**70,007**	**71,518**	**71,978**	**72,954**	**76,776**	**74,937**	**78,300**	**88,259**	**9,959**	**12.7%**
Wages													
24102	51140	Alternate Inspectors	1,775	1,025	1,400	1,500	1,275	1,500	1,575	1,500	1,530	30	2.0%
	51141	Clerical	16,466	16,761	16,005	16,610	16,535	18,743	16,903	19,215	24,754	5,539	28.8%
	51490	Longevity									450	450	New
		Total Wages	**18,241**	**17,786**	**17,405**	**18,110**	**17,810**	**20,243**	**18,478**	**20,715**	**26,734**	**6,019**	**29.1%**
Other													
24105	53400	Telephone (cell)	201	264	264	275	246	250	250	255	263	8	3.1%
	53430	Postage	20	100		40		42	42	42	42	0	0.0%
	54200	Office Supplies	792	380	806	457	225	450	1,383	459	472	13	2.8%
	54210	Forms	479	95	462	245	468	202	179	206	210	4	1.9%
	55800	Publications	291	516	448	680	135	500	99	510	526	16	3.1%
	55860	Permitting software		0								0	0.0%
	57100	Travel & Meetings	3,378	3,175	3,339	3,525	3,295	3,527	3,395	3,598	3,706	108	3.0%
	57300	Dues	100	135	100	100	125	255	125	260	268	8	3.1%
	58510	Equipment, Furniture	312	761		40	860	405		413	426	13	3.1%
		Total Other	**5,573**	**5,426**	**5,419**	**5,362**	**5,354**	**5,631**	**5,473**	**5,743**	**5,913**	**170**	**3.0%**
		Total Operating Budget	**90,444**	**93,219**	**94,342**	**95,450**	**96,118**	**102,650**	**98,888**	**104,758**	**120,906**	**16,148**	**15.4%**

Topsfield Library Department
FY 2015 Budget Details

Date Submitted 12/30/13
Date Revised / /

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
61001	51120	Director	53,849	60,760	62,400	64,398	41,789	59,994	55,139	64,921	68,205	3,284	5.1%
	51121	Children's Librarian	41,554	42,676	43,828	43,828	43,828	44,704	44,704	45,599	46,510	911	2.0%
	51122	Reference Librarian	41,554	42,676	43,828	43,828	43,828	44,704	44,704	45,599	46,510	911	2.0%
	51123	Adult Circulation Librarian	36,803	35,446	36,403	36,403	25,106	40,911	36,385	42,981	45,155	2,174	5.1%
	51124	Interim Director					16,567		5,842				
	51490	Longevity	609	610	609	1,259	1,219	1,641	1,641	1,641	1,641	0	0.0%
	51492	Sick Time Buy Back				8,245		0				0	0.0%
	51493	Add'tl Vac Accr'l Pay Out	1,032			1,914	419	0				0	0.0%
		Total Salary	**175,401**	**182,168**	**187,068**	**199,875**	**172,756**	**191,954**	**188,415**	**200,741**	**208,021**	**7,280**	**3.6%**
Wages													
61002	51130	Wages, Full Time	27,037	29,402	30,204	30,683	29,626	32,838	32,838	34,648	36,371	1,723	5.0%
	51140	Wages, Part Time	115,578	119,344	120,462	118,728	107,782	116,075	113,912	121,867	127,406	5,539	4.5%
	51490	Longevity	575	575	575	575	575	1,007	1,006	1,007	1,007	0	0.0%
	51493	Add'tl Vac Accr'l Pay Out	414			235		0				0	0.0%
		Total Wages	**143,604**	**149,321**	**151,241**	**150,221**	**137,983**	**149,920**	**147,756**	**157,522**	**164,784**	**7,262**	**4.6%**
Other													
61005	52100	Electricity	33,961	35,533	29,144	34,222	33,616	33,527	26,847	33,500	33,500	0	0.0%
	52200	Fuel	6,860	6,869	5,300	10,607	7,974	9,900	6,848	9,900	9,900	0	0.0%
	52300	Water	197	206	423	308	281	340	393	340	350	10	2.9%
	52400	Repairs Maintanence Bui	11,105	11,262	11,243	12,744	16,398	16,565	13,838	13,409	13,850	441	3.3%
	52410	Contracted Cleaning	11,950	16,440	15,753	15,456	15,400	15,950	16,680	16,349	16,850	501	3.1%
	52500	Repairs Mainanence Equ	5,755	6,402	18,658	7,469	13,249	8,100	9,481	18,651	11,450	(7,201)	-38.6%
	53053	Service Bureau Fee	14,849	14,849	14,003	14,800	17,285	18,000	18,000	18,500	19,000	500	2.7%
	53400	Telephone	958	964	1,004	1,006	1,043	990	1,304	0	850	850	New
	53430	Postage	1,156	961	687	643	768	590	646	600	600	0	0.0%
	53450	Advertising	931	0		225	550	300	291	100	100	0	0.0%
	53800	Network Administrator	13,016	10,089	10,500	11,075	12,750	17,400	8,000	12,750	17,750	5,000	39.2%
	54000	Library Supplies	9,426	3,998	3,188	1,629	4,092	3,500	3,276	3,600	3,600	0	0.0%
	54200	Office Supplies	3,488	2,180	4,519	2,019	2,357	2,700	2,870	2,750	2,750	0	0.0%
	54220	Copier	1,426	2,135	751	1,129	463	2,000	781	2,000	2,000	0	0.0%
	54300	Building Maintanence Sup	2,316	1,157	1,156	1,390	2,704	1,450	441	1,450	1,450	0	0.0%
	54500	Custodial Supplies	1,052	925	1,074	1,442	1,643	1,769	1,541	1,700	1,500	(200)	-11.8%
	57000	Other Lib.				185		0				0	0.0%
	57100	Travel & Meetings	312	461	314		564	475	779	600	800	200	33.3%
	57300	Dues	65	65				200	175	200	200	0	0.0%
	58500	Equipment									4,050	4,050	New
		Total Other	**118,823**	**114,496**	**117,717**	**116,349**	**131,137**	**133,756**	**112,191**	**136,399**	**140,550**	**4,151**	**3.0%**
		Total Operating Budget	**437,828**	**445,985**	**456,026**	**466,445**	**441,876**	**475,630**	**448,362**	**494,662**	**513,355**	**18,693**	**3.8%**

		Topsfield Memorial/Vet's Day									**Date Submitted**	**12/30/13**
		FY 2015 Budget Details									**Date Revised**	**/ /**
	Acct #	**Account Name**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Proposed**	**$ Change**	**% Change**
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
69205	51129	Custodial Wages	88	120	124	-	320	100	160	100	100	0	0.0%
	52780	Rental of Equipment								500	500	0	0.0%
	52781	Rental of Space	100									0	0.0%
	53050	Services	282	100	100	223	545	900	150	900	900	0	0.0%
	53430	Postage								200	200	0	0.0%
	53500	Marching Band Memorial	600	600	600	600	600	600	600	600	600	0	0.0%
	53600	Marching Band Veterans	1,500	1500	1,500	1,600	1,650	1,500	675	800	800	0	0.0%
	55800	Supplies	281	636.28	553	469		500	513	500	500	0	0.0%
		Total Other	**2,851**	**2,956**	**2,877**	**2,892**	**3,115**	**3,600**	**2,098**	**3,600**	**3,600**	**0**	**0.0%**
		Total Operating Budget	**2,851**	**2,956**	**2,877**	**2,892**	**3,115**	**3,600**	**2,098**	**3,600**	**3,600**	**0**	**0.0%**

		Topsfield Moderator Department										**Date Submitted**	**12/30/13**
		FY 2015 Budget Details										**Date Revised**	**/ /**
	Acct #	**Account Name**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Proposed**	**$ Change**	**% Change**
Salary													
11401	51110	Moderator, Elected	0	0	0	0	0	50	0	50	50	0	0.0%
		Total Salary	**0**	**0**	**0**	**0**	**0**	**50**	**0**	**50**	**50**	0	0.0%
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0	0.0%
Other													
		Total Other	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0	0.0%
		Total Operating Budget	**0**	**0**	**0**	**0**	**0**	**50**	**0**	**50**	**50**	0	0.0%

Date Submitted 12/30/13
Date Revised / /

Topsfield MSW Collection Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0	0.0%
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0	0.0%
Other													
51305	52800	Miscellaneous		-	238	243						0	0.0%
	52910	Rubbish Collection	337,295	337,295	350,787	364,819	383,060	402,213	402,213	405,213	405,213	0	0.0%
	52940	HHWD Collections	3,796	4,999	4,164	3,303	2,627	4,500	2,804	4,500	4,500	0	0.0%
		Total Other	**341,091**	**342,294**	**355,189**	**368,365**	**385,687**	**406,713**	**405,017**	**409,713**	**409,713**	0	0.0%
		Total Operating Budget	**341,091**	**342,294**	**355,189**	**368,365**	**385,687**	**406,713**	**405,017**	**409,713**	**409,713**	0	0.0%

Date Submitted x/x/2014
Date Revised / /

Topsfield Park & Cemetery Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
65001	51120	Superintendent	60,937	62,583	64,272	64,272	64,272	65,557	65,557	66,868	68,205	1,337	2.0%
	51490	Longevity Bonus	1,000	1,000	1,000	1,000	1,000	1,750	1,750	1,750	1,750	0	0.0%
		Total Salary	**61,937**	**63,583**	**65,272**	**65,272**	**65,272**	**67,307**	**67,307**	**68,618**	**69,955**	**1,337**	**1.9%**
Wages													
65002	51130	Ass't Equipment Oper	37,494	38,488	39,527	39,527	39,527	39,527	40,342	40,318	43,221	2,903	7.2%
	51131	Full Time Operator/Leadman	32,604	33,467	34,371	34,371	34,371	34,371	34,758	35,059	37,848	2,789	8.0%
	51140	Laborers, Part Time	35,475	38,675	36,432	35,980	38,851	34,869	32,220	35,566	36,277	711	2.0%
	51141	Clerical, Part time	4,149	5,914	4,927	5,393	5,349	8,546	7,630	8,717	8,891	174	2.0%
	51142	Permanent Part Time										0	0.0%
	51310	Overtime	3,236	1,358	1,337	863	991	3,595	1,213	3,595	3,595	0	0.0%
	51490	Longevity	750	1,250	1,250	1,250	1,500	1,500	1,750	1,500	1,750	250	16.7%
	51491	Stipend										0	0.0%
	51492	Sick Buyback										0	0.0%
		Total Wages	**113,708**	**119,152**	**117,844**	**117,384**	**120,589**	**122,408**	**117,913**	**124,755**	**131,582**	**6,827**	**5.5%**
Other													
65005	51900	Education License Reimb	0	60			0	200	60	200	200	0	0.0%
	51920	Uniforms	3,446	3,122	3,160	2,770	2,730	3,200	3,230	3,200	3,200	0	0.0%
	51970	Meal Allowance	120	50	50	40	20	200		200	200	0	0.0%
	52100	Electricity	7,954	6,658	3,860	5,111	6,174	7,000	9,445	7,000	10,000	3,000	42.9%
	52200	Fuel	2,982	2,891	2,653	2,790	1,915	3,000	1,743	3,000	3,000	0	0.0%
	52300	Water	218	384	231	204	159	1,060	147	1,060	1,060	0	0.0%
	52400	Maintenance Building & Grounds	4,578	6,782	2,038	2,796	3,048	3,075	4,910	3,075	3,075	0	0.0%
	52450	Maintenance Vehicle & Equip	4,460	7,800	7,241	4,618	5,398	5,000	5,414	5,000	5,000	0	0.0%
	52720	Equipment	1,238	2,519	1,560	2,639	386	1,794	978	1,794	1,794	0	0.0%
	52730	Eq Rental Christmas Lights	692	319							0	0	0.0%
	53050	Consultants	521					600		600	600	0	0.0%
	53200	Tuition									0	0	0.0%
	53400	Telephone							118		0	0	0.0%
	53430	Postage		36	48	77	65	150	50	150	150	0	0.0%
	53450	Advertising	225	463				100		100	100	0	0.0%
	53800	Services	7,123	7,328	6,696	2,634	2,710	2,569	2,660	2,569	2,569	0	0.0%
	54100	Gasoline										0	0.0%
	54200	Office Supplies	449	927	437	442	997	1,020	567	1,020	1,020	0	0.0%
	54310	Public Works					1,507	1,530	1,769	1,530	1,530	0	0.0%
	54330	Building Maintenance	363	691	967	674	692	700	706	700	700	0	0.0%
	54500	Custodial Supplies	241	790	439	493	427	500	430	500	500	0	0.0%
	54610	Groundskeeping	3,577	7,707	3,599	6,739	11,327	6,741	9,959	7,694	7,694	0	0.0%
	54810	Vehicle	1,184	10	4,066	2,115	1,592	2,040	690	2,040	2,040	0	0.0%

Date Submitted x/x/2014
Date Revised / /

Topsfield Park & Cemetery Department
FY 2015 Budget Details

Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
55050	Medical	573			260		300		300	300	0	0.0%
55300	Animal Pickup Supplies	616					500		500	500	0	0.0%
55310	Flare Supplies			1,839	3,591	1,350	3,600	11,115	3,600	3,600	0	0.0%
55350	Publication				25		75		75	75	0	0.0%
55800	Other	7	4	150	103	1,168	200	699	200	200	0	0.0%
55830	Recreation	2,931	3,992	577	1,064	1,969	1,986	1,373	1,986	1,986	0	0.0%
55831	Tennis Courts						500		500	500	0	0.0%
57100	In-State Travel									0	0	0.0%
57200	Out-of-State Travel									0	0	0.0%
57300	Dues / Licenses	285	100	235	350					0	0	0.0%
58500	Equipment/Fencing	72	1,296	1,014						0	0	0.0%
58700	Equipment	1,049	995	702						0	0	0.0%
	Total Other	**44,904**	**54,924**	**41,562**	**39,535**	**43,634**	**47,640**	**56,063**	**48,593**	**51,593**	**3,000**	**6.2%**
	Total Operating Budget	**220,549**	**237,659**	**224,678**	**222,191**	**229,495**	**237,355**	**241,283**	**241,966**	**253,130**	**11,164**	**4.6%**

												Date Submitted	FinCom
		Topsfield Planning Board Department										Date Revised	1/6/14
		FY 2015 Budget Details											
	Acct #	**Account Name**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Proposed**	**$ Change**	**% Change**
Salary													
17501	51110	Planning Board, Elected	550	450	0	0	0	5		5	5	0	0.0%
	51120	Land Use Coordinator										0	0.0%
		Storm Water Coordinator									5,000	5,000	New
		Total Salary	**550**	**450**	**0**	**0**	**0**	**5**	**0**	**5**	**5,005**	5,000	100000.0%
Wages													
17502	51120	Land Use Coordinator										0	0.0%
	51140	Clerical										0	0.0%
	51310	Overtime										0	0.0%
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0	0.0%
Other													
17505	53000	Services										0	0.0%
	53430	Postage	125		40	60	40	372	25	327	360	33	10.1%
	53450	Advertising	901	307	157	684	2,477	1,000	470	1,000	1,000	0	0.0%
	54200	Office Supplies	53	309	363	40	21	250	148	250	250	0	0.0%
	55800	Publications	294	48				82		82	82	0	0.0%
	57100	Travel & Meeting						50		50	50	0	0.0%
	58510	Office Equipment	607						597			0	0.0%
	58700	Furniture & Equipment					677						
		Total Other	**1,980**	**664**	**560**	**784**	**3,215**	**1,754**	**1,240**	**1,709**	**1,742**	33	1.9%
		Total Operating Budget	**2,530**	**1,114**	**560**	**784**	**3,215**	**1,759**	**1,240**	**1,714**	**6,747**	5,033	293.6%

Date Submitted **x/x/2014**
Date Revised **3/27/14**

Topsfield Police Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
21001	51120	Police Chief	97,200	99,144	99,144	101,126	102,138	104,180	104,180	104,180	110,837	6,657	6.4%
	51123	Admin Asst	44,324	45,521	42,075	42,075	42,075	42,916	42,916	43,775	44,650	875	2.0%
	51490	Longevity	1,000		900	900	900	1,575	1,575	1,575	1,575	0	0.0%
	51492	Sick Time Buy Back										0	0.0%
	51493	Add'tl Vac Accr'l Pay Out										0	0.0%
		Total Salary	**142,524**	**144,665**	**142,119**	**144,101**	**145,113**	**148,671**	**148,671**	**149,530**	**157,062**	**7,532**	**5.0%**
Wages													
21002	51130	Regular - F/T	508,543	521,633	506,620	481,603	489,216	534,196	498,621	**580,952**	**601,132**	20,180	3.5%
	51132	Dispatch - F/T	106,967	96,010	89,849	102,527	102,474	121,503	99,014	0	0	0	0.0%
	51140	Clerical - P/T									6,340	6,340	New
	51142	Dispatch - P/T	73,164	86,608	69,271	63,648	62,958	66,000	79,047	0	0	0	0.0%
	51150	Reserve - Regular	76,051	89,700	111,529	98,070	98,938	87,654	81,160	90,682	98,682	8,000	8.8%
	51151	Res - Reg Academy Shift Cov				0		0		1,605	0	(1,605)	-100.0%
	51152	Reserve - Holiday	948	707	2,435	1,127	1,925	0	2,645	0	0	0	0.0%
	51160	Keeper of Lock-up	2,332	2,110	3,958	3,125	5,852	3,125	6,087	5,676	5,789	113	2.0%
	51310	Regular - OT	83,913	89,636	118,452	193,909	149,239	89,991	235,713	111,138	119,577	8,439	7.6%
	51311	Reg - OT Academy Shift Cov			7,115			0		10,392	0	(10,392)	-100.0%
	51312	Dispatch - OT	1,429	5,731		5,152	5,767	7,850	5,697	0	0	0	0.0%
	51313	Reserves - OT	20,757	23,704	25,846	19,493	22,934	25,364	21,765	25,874	18,916	(6,958)	-26.9%
	51316	Holiday - OT						0	804	0	0	0	0.0%
	51401	Injury Pay	32,574	46,926	74,443	62,872	34,617	34,637	35,211	34,770	35,465	695	2.0%
	51410	Regular Differential	26,142	24,068	25,039	24,420	22,353	27,926	26,106	29,993	29,993	0	0.0%
	51411	Reg Differential Academy Train						0		1,180	0	(1,180)	-100.0%
	51412	Reserve Differential	3,964	5,846	7,664	6,315	6,067	5,364	5,817	5,420	5,420	0	0.0%
	51413	Dispatch Differential	3,077	2,587	2,861	3,143	3,217	2,928	3,576	0	0	0	0.0%
	51414	Assigned Duty	1,625	1,050	1,273	4,388	7,872	1,464	1,062	1,493	1,445	(48)	-3.2%
	51415	Res Differential Academy Train						0		0	0	0	0.0%
	51420	Regular - Holiday	16,478	16,676	20,666	23,765	44,410	43,193	27,247	44,056	44,056	0	0.0%
	51421	Dispatch - Holiday	1,855	4,811	7,622	7,070	6,244	10,709	4,476	0	0	0	0.0%
	51490	Regular Longevity	10,750	13,625	11,700	9,143	1,875	9,450	7,423	6,750	7,000	250	3.7%
	51491	Dispatch Longevity		0				0		0	0	0	0.0%
	51492	Sick Buy Back		9,201				0		0		0	0.0%
	51493	Add'tl Vac Accr'l Pay out		2,602		1,028		0	3,956	0		0	0.0%
	51910	Training	11,869	11,177	25,456	8,161	25,030	35,024	19,443	38,478	38,478	0	0.0%
	51930	Specialty Pay		1,200	1,200	2,400	2,400	3,000	4,150	3,000	3,000	0	0.0%
		Total Wages	**982,438**	**1,055,608**	**1,112,999**	**1,121,359**	**1,093,388**	**1,109,378**	**1,169,020**	**991,459**	**1,015,293**	**23,834**	**2.4%**
Other													
21005	51920	Uniform Allowance	20,920	18,840	19,078	20,235	21,589	21,210	22,171	24,500	24,500	0	0.0%
	52100	Electricity	13,600	12,586	14,829	15,472	16,416	15,500	14,958	15,500	15,500	0	0.0%
	52200	Heat - Natural Gas	4,774	4,848	3,864	5,456	3,183	5,712	3,343	5,712	5,712	0	0.0%
	52300	Water	513	585	492	335	542	585	640	585	640	55	9.4%
	52400	Maintenance - Building	4,138	2,161	2,549	3,664	9,400	4,650	1,747	10,700	14,100	3,400	31.8%
	52410	Maintenance - Heat	4,279	1,529	690	0	1,622	2,000	1,610	2,000	2,000	0	0.0%
	52450	Maintenance - Vehicle	10,885	17,686	8,215	17,200	10,423	14,500	9,980	14,500	14,500	0	0.0%
	52500	Maintenance - Office Equip	977	1,542	1,202	1,307	1,028	1,400	1,718	1,400	1,400	0	0.0%
	52520	Maintenance - Radio/Radar	1,608	2,173	943	1,011	1,528	1,400	1,588	1,400	1,600	200	14.3%
	52530	Maintenance - Breath Test		102	1,040	766	395	750	108	750	750	0	0.0%
	53120	Medical Testing			350	912	350	1,300	555	0	555	555	New
	53200	Tuition	3,280	1,235	2,744	1,813	5,837	2,000	360	3,500	3,500	0	0.0%
	53210	Academy Fee				2,500		0	2,500	2,500	3,000	500	20.0%
	53400	Telephone / Computer	13,052	13,077	14,827	14,870	15,871	14,870	17,411	15,371	9,371	(6,000)	-39.0%
	53420	Printing	1,739	420	524	822	651	650	924	650	750	100	15.4%
	53430	Postage	334	195	384	473	505	500	524	550	550	0	0.0%
	53800	Prof Services						0		0	0	0	0.0%
	53450	Advertising					317	0		0	0	0	0.0%
	54100	Gasoline & Oil			15			0		0	0	0	0.0%
	54200	Office Supplies	4,018	2,305	3,270	2,660	4,096	2,500	4,274	2,500	4,200	1,700	68.0%
	54240	Photo Supplies	24		61	582		400	1,230	400	400	0	0.0%
	54500	Custodial Supplies	581	604	625	300	14	1,600	145	1,600	1,600	0	0.0%
	54800	Vehicle Supplies	1,917	1,906	4,558	3,271	1,957	2,500	1,349	4,500	4,500	0	0.0%
	55100	Training Materials	5,390	359	2,757	3,585	9,992	4,640	10,060	6,668	6,668	0	0.0%
	55340	Traffic Signs	185		572	636	2,271	2,000		2,000	2,000	0	0.0%
	55800	Miscellaneous	379	1,241	755	6,334	733	3,713	2,054	3,713	3,713	0	0.0%
	55850	Subscriptions	982	516	83	185	190	1,200	83	1,200	1,200	0	0.0%
	57100	Travel & Meetings	449	90	232	272	318	1,000	243	1,000	1,000	0	0.0%
	57103	Professional Development	331	336	285	840	135	2,000	3,620	2,000	2,000	0	0.0%
	57300	Dues	2,390	3,620	3,441	2,650	3,390	2,500		2,500	5,120	2,620	104.8%
	57800	Range Rental (Trailer)						1,800		1,800	1,800	0	0.0%
	57850	Meals for Detainees	943	1,000		196	464	300		400	400	0	0.0%
	58510	Office Equipment		32				900		900	900	0	0.0%
	58520	Radio Equipment		25			155	2,000	1,349	2,000	5,000	3,000	150.0%
	58530	Telephone / System								1,250	0	(1,250)	-100.0%
		Total Other	**97,688**	**89,013**	**88,385**	**108,347**	**113,372**	**116,080**	**104,544**	**134,049**	**138,929**	**4,880**	**3.6%**
Capital													
21008	52731	Cruiser Lease	15,260	15,260								0	0.0%
		Total Capital	**15,260**	**15,260**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
		Total Operating Budget	**1,237,910**	**1,304,546**	**1,343,503**	**1,373,807**	**1,351,873**	**1,374,129**	**1,422,235**	**1,275,038**	**1,311,284**	**36,246**	**2.8%**
	For Informational Purposes only												
21030	51150	A36/10ATM Police Liability Reduction Training - Q1		2 1/2 overide									

										Date Submitted	12/30/13
										Date Revised	/ /

Topsfield Recycling Department

FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
												0	0.0%
		Total Salary	**-**	**-**	**-**	**-**	**-**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
												0	0.0%
		Total Wages	**-**	**-**	**-**	**-**	**-**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
51405	53430	Postage		334	314	313	321	400	333	400	450	50	12.5%
	53450	Printing		868	868	925	925	1,200	937	1,200	1,200	0	0.0%
	55810	Trash Stickers - Decals	2,265				2,465	2,500	2,079	0	400	400	New
	55811	Recycling Bins	1,984									0	0.0%
		Total Other	**4,249**	**1,202**	**1,182**	**1,238**	**3,711**	**4,100**	**3,349**	**1,600**	**2,050**	**450**	**28.1%**
		Total Operating Budget	**4,249**	**1,202**	**1,182**	**1,238**	**3,711**	**4,100**	**3,349**	**1,600**	**2,050**	**450**	**28.1%**

												Date Submitted	12/18/13
		Topsfield Retirement										Date Revised	/ /
		FY 2015 Budget Details											

		Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary														
			Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages														
			Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Essex Regional Retirement														
91005		51700	Essex Regn'l Retirement	618,800	576,103	630,612	656,200	718,673	756,064	741,227	796,025	884,541	88,516	11.1%
			Total Essex Regn'l Retirement	**618,800**	**576,103**	**630,612**	**656,200**	**718,673**	**756,064**	**741,227**	**796,025**	**884,541**	**88,516**	**11.1%**
			Total Operating Budget	**618,800**	**576,103**	**630,612**	**656,200**	**718,673**	**756,064**	**741,227**	**796,025**	**884,541**	**88,516**	**11.1%**

School St. Bldg Department
FY 2015 Budget Details

Date Submitted 12/30/13
Date Revised / /

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
15105	52100	Electric	541	492	369	382.01	429	500	308	500	500	0	0.0%
	52150	Gas	84	84	85	122.73						0	0.0%
	52300	Water										0	0.0%
	52400	Building Maintenance							320			0	0.0%
	57800	Other										0	0.0%
		Total Other	**625**	**576**	**454**	**505**	**429**	**500**	**628**	**500**	**500**	**0**	**0.0%**
		Total Operating Budget	**625**	**576**	**454**	**505**	**429**	**500**	**628**	**500**	**500**	**0**	**0.0%**

Topsfield Sealer of Weights & Measures
FY 2015 Budget Details

Date Submitted 12/30/13
Date Revised / /

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
24501	51120	Salary	1,500	1,500	1,500	1,500	1,500	1,530	1,530	1,561	1,593	32	2.1%
		Total Salary	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,530**	**1,530**	**1,561**	**1,593**	**32**	**2.1%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
24505	54200	Materials		100								0	0.0%
		Total Other	**0**	**100**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
		Total Operating Budget	**1,500**	**1,600**	**1,500**	**1,500**	**1,500**	**1,530**	**1,530**	**1,561**	**1,593**	**32**	**2.1%**

											Date Submitted	12/30/13
		Topsfield Selectmen's Department									Date Revised	/ /
		FY 2015 Budget Details										
	Acct #	**Account Name**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Proposed**	**$ Change**	**% Change**
Salary													
12201	51110	Selectmen, Elected	4,500	4,193	-	-	-	5	0	5	5	0	0.0%
	51112	Town Administrator	92,666	94,992	97,376	99,129	100,628	109,011	101,051	109,011	112,200	3,189	2.9%
	51120	Administrative Staff	60,937	62,583	64,272	64,272	64,272	65,557	65,557	66,868	68,205	1,337	2.0%
	51490	Longevity	1,000	1,000	1,000	1,000	1,000	1,750	1,750	1,750	1,750	0	0.0%
		Total Salary	**159,103**	**162,768**	**162,648**	**164,401**	**165,900**	**176,323**	**168,358**	**177,634**	**182,160**	**4,526**	**2.5%**
Wages													
12202	51130	Clerical, Full Time	35,768	38,962	41,196	41,196	41,196	43,160	43,160	44,203	45,080	877	2.0%
	51140	Clerical, Part Time	0									0	0.0%
	51490	Longevity	0									0	0.0%
	51492	Sick Time Buy Back	0									0	0.0%
	51493	Addt'l Vac Accr'l Pay Out	0									0	0.0%
		Total Wages	**35,768**	**38,962**	**41,196**	**41,196**	**41,196**	**43,160**	**43,160**	**44,203**	**45,080**	**877**	**2.0%**
Other													
12205	51930	Car Allowance	3,000	3,000				1,500		3,000	3,000	0	0.0%
	53400	Telephone	24,956	17,749	21,142	22,463	21,580	23,500	22,824	22,552	22,552	0	0.0%
	53422	Annual Warrant & Report	8,474	3,537	2,568	2,977	2,950	4,450	2,353	4,450	4,450	0	0.0%
	53430	Postage	862	235	640	311	577	690	690	690	690	0	0.0%
	53450	Advertising	514	238	481	349	33	1,000	2,221	1,000	1,000	0	0.0%
	55850	Publications	2,227	1,931								0	0.0%
	57100	Travel & Meetings	984	185			25	175		175	2,675	2,500	1428.6%
	57300	Dues	1,911	2,021	1,965	2,003	1,970	2,000	2,080	2,200	3,500	1,300	59.1%
	58700	Equipment & Furniture	0	2,540								0	0.0%
		Total Other	**42,928**	**31,436**	**26,796**	**28,103**	**27,135**	**33,315**	**30,168**	**34,067**	**37,867**	**3,800**	**11.2%**
		Total Operating Budget	**237,799**	**233,166**	**230,640**	**233,700**	**234,231**	**252,798**	**241,686**	**255,904**	**265,107**	**9,203**	**3.6%**

												Date Submitted	12/30/13
												Date Revised	1/15/14

Topsfield Selectmen's "Special" Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
12401												0	0.0%
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
12402												0	0.0%
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
12405	51127	Deposition	0									0	0.0%
	53030	Legal Services	59,503	55,724	52,756	35,444	21,309	60,000	27,346	60,000	50,000	(10,000)	-16.7%
	53031	EPA Judgement	0									0	0.0%
	53050	Professional Services	20,205	6,613	5,130	2,500	5,475	8,000	8,552	8,000	18,000	10,000	125.0%
	53051	BOH Professional	0									0	0.0%
	53052	Cable Consutlant	0									0	0.0%
	53053	Fire Survey Consultant	0									0	0.0%
	53055	Arbitration Services	0									0	0.0%
	53150	Contracted Clerical	0									0	0.0%
	53800	Misc. Services	945	145			3,000					0	0.0%
	53801	Parking Clerk Contracted				94	98	200	30	200	200	0	0.0%
	53850	Dep Engine	0									0	0.0%
	53840	BOH Engineering	0									0	0.0%
	53860	Libr Engineering	0									0	0.0%
	54200	Office Supplies	0									0	0.0%
	57810	R/E Taxes - Boxford	0									0	0.0%
	57900	Unfunded Committees	872	409								0	0.0%
	58700	Equipment & Furniture	0									0	0.0%
		Total Other	**81,525**	**62,890**	**57,886**	**38,038**	**29,882**	**68,200**	**35,928**	**68,200**	**68,200**	**0**	**0.0%**
		Total Operating Budget	**81,525**	**62,890**	**57,886**	**38,038**	**29,882**	**68,200**	**35,928**	**68,200**	**68,200**	**0**	**0.0%**

Topsfield Snow and Ice Department

FY 2015 Budget Details

Date Submitted 12/30/13
Date Revised 12/18/13

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
												0	0.0%
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
42302	51130	Laborers	49,461	51,118	52,499	49,318	52,499	52,501	53,549	0	0	0	0.0%
	51310	Overtime	27,731	31,526	27,625	23,799	9,750	19,340	26,551	19,725	21,000	1,275	6.5%
	51330	Extra Help	7,797	9,607	5,832	8,313	1,728	6,740	7,209	6,875	7,000	125	1.8%
		Total Wages	**84,989**	**92,251**	**85,956**	**81,430**	**63,977**	**78,581**	**87,309**	**26,600**	**28,000**	**1,400**	**5.3%**
Other													
42305	51970	Meal Allowance	1,570	2,090	1,560	1,720	560	1,500	1,620	1,500	1,500	0	0.0%
	52450	Maintenance Vehicles	0		1,199	2,213	6,315	3,050	6,048	3,050	3,150	100	3.3%
	52730	Equipment Rental	73,093	110,466	53,116	106,397	18,193	52,500	75,414	52,500	54,500	2,000	3.8%
	53800	Weather Service	1,255	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	0	0.0%
	54100	Gas/Diesel	27,946	20,472	25,931	35,308	21,093	18,000	26,712	21,000	21,630	630	3.0%
	54810	Vehicle Oil and Lube	1,626	810	1,753	1,345	856	1,000	665	0	0	0	0.0%
	54820	Vehicle Tires	1,841	332	2,140	3,238	260	1,500	241	1,500	1,545	45	3.0%
	54830	Vehicle Parts	8,953	10,694	10,565	14,792	13,009	11,500	6,905	11,500	11,850	350	3.0%
	55320	Sand	23,238	21,430	11,433	12,997	6,645	20,000	10,409	20,000	20,000	0	0.0%
	55330	Salt	93,345	117,247	77,144	91,261	34,715	53,720	59,741	53,720	55,330	1,610	3.0%
	55340	Cutting Edges	2,963	5,291	4,508	1,124	1,498	3,400		3,400	3,500	100	2.9%
		Total Other	**235,830**	**290,227**	**190,744**	**271,790**	**104,539**	**167,565**	**189,150**	**169,565**	**174,400**	**4,835**	**2.9%**
		Total Operating Budget	**320,819**	**382,478**	**276,700**	**353,220**	**168,516**	**246,146**	**276,459**	**196,165**	**202,400**	**6,235**	**3.2%**
						Informational only							
		FEMA				35,249							
		Total Expenditure				**388,469**		**246,146**	**276,459**	**196,165**	**202,400**		

Date Submitted 1/3/14
Date Revised / /

Topsfield Soldiers & Sailors Graves Dep't

FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
												0	0.0%
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
												0	0.0%
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
54805	57800	Soldier/Sailor Graves	672	660	800	423.36	800	800	800	1,000	1,000	0	0.0%
		Total Other	**672**	**660**	**800**	**423**	**800**	**800**	**800**	**1,000**	**1,000**	**0**	**0.0%**
		Total Operating Budget	**672**	**660**	**800**	**423**	**800**	**800**	**800**	**1,000**	**1,000**	**0**	**0.0%**

												Date Submitted	12/30/13

Topsfield Street Lights Department
FY 2015 Budget Details

Date Revised 12/20/13

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
42405	52100	Electricity	19,938	17,683	17,204	18,900	19,026	19,275	19,267	19,660	20,250	590	3.0%
		Total Other	**19,938**	**17,683**	**17,204**	**18,900**	**19,026**	**19,275**	**19,267**	**19,660**	**20,250**	**590**	**3.0%**
		Total Operating Budget	**19,938**	**17,683**	**17,204**	**18,900**	**19,026**	**19,275**	**19,267**	**19,660**	**20,250**	**590**	**3.0%**

Topsfield Town Clerk Department
FY 2015 Budget Details

Date Submitted 12/30/13
Date Revised 3/27/14

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
16101	51110	Town Clerk - Elected	53,907	56,389	57,912	50,842	50,842	54,451	54,451	52,895	56,651	3,756	7.1%
	51490	Longevity	1,000	1,000	1,000							0	0.0%
	51830	Constable								300	300	0	0.0%
		Total Salary	**54,907**	**57,389**	**58,912**	**50,842**	**50,842**	**54,451**	**54,451**	**53,195**	**56,951**	**3,756**	**7.1%**
Wages													
16102	51140	Clerical, Part Time	28,096	28,903	28,950	10,097	15,824	16,174	15,033	16,564	17,734	1,170	7.1%
	51141	Election Wages, Part Time			1,200	225						0	0.0%
	51142	Census wages, Part Time			732							0	0.0%
	51310	Overtime			839	366	224	540	331	205	577	372	181.5%
	51490	Longevity	750	750	750							0	0.0%
	51492	Sick Time Buy Back			5,659							0	0.0%
	51493	Addt'l Vacation Buy Back			2,090							0	0.0%
	51820	Registrars				1,000	1,000	1,000	1,000	1,000	1,000	0	0.0%
	51830	Constable				200	200	200	200	0		0	0.0%
	51870	Election Workers				2,108	1,529	2,251	4,484	1,050	4,136	3,086	293.9%
		Total Wages	**28,846**	**29,653**	**40,220**	**13,996**	**18,777**	**20,165**	**21,048**	**18,819**	**23,447**	**4,628**	**24.6%**
Other													
16105	51140	Census Wages Part Time	502	792								0	0.0%
	51141	Election Wages Part Time	2,382	1,387								0	0.0%
	51310	Overtime Elections	593	906								0	0.0%
	51820	Registrars	1,106	1,000	1,000							0	0.0%
	51830	Constable	200	200	200							0	0.0%
	51870	Poll Workers	1,677	1,359	1,923	113						0	0.0%
	52700	Building Rental	300	450	450			390		150	450	300	200.0%
	52760	Safe Deposit Box Rental						175	175	175	175	0	0.0%
	53052	Consultant			1,363	5,351	203	464	435	2,500	1,500	(1,000)	-40.0%
	53200	Tuitions										0	0.0%
	53421	Annual Resident List	899	1,044	957		837	200	88	200	200	0	0.0%
	53424	Census Forms & Envelopes	205	298		312	381	375	379	390	390	0	0.0%
	53430	Postage	246	420		721	665	725	892	950	1,000	50	5.3%
	53450	Advertising				115						0	0.0%
	53800	Restor/Preserv Town Records										0	0.0%
	53801	Codification Town Legis										0	0.0%
	53840	Census Expense	357	103	94	326	280	300	271	300	300	0	0.0%
	54200	Office Supplies	701	290	1,911	310	1,077	500	398	600	800	200	33.3%
	54215	Dog Tags/License Forms	408	199	194	193	234	250	276	325	330	5	1.5%
	54220	Election & town Mtg. Expns.	4,242	5,663	5,111	2,474						0	0.0%
	54224	Election Expenses				2,200	8,576	6,279	7,769	2,688	6,775	4,087	152.0%
	54225	Town Meeting Expenses				525	600	1,600	650	700	800	100	14.3%
	55800	Miscellaneous	72						60			0	0.0%
	57000	Other			60							0	0.0%
	57100	Travel/Meetings	346	870	355	780	967	995	1,101	995	1,340	345	34.7%
	57300	Dues	283	270	250	290	235	275	235	275	275	0	0.0%
		Total Other	**14,519**	**15,251**	**13,868**	**13,710**	**14,055**	**12,528**	**12,729**	**10,248**	**14,335**	**4,087**	**39.9%**
		Total Operating Budget	**98,272**	**102,293**	**113,000**	**78,548**	**83,674**	**87,144**	**88,228**	**82,262**	**94,733**	**12,471**	**15.2%**

Topsfield Town Clerk Department
FY 2015 Budget Details

Date Submitted 12/30/13
Date Revised 3/27/14

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
For informational purposes only													
16112	53800	A9/93ATM Codification	0	173	181								

												Date Submitted	12/30/13
		Topsfield Town Hall										Date Revised	1/15/14
		FY 2015 Budget Details											

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
15002	51130	Custodial, Full Time	31,262	32,103				0				0	0.0%
	51140	Custodial, Part Time	1,243	10,795	171	328	0	0				0	0.0%
	51141	Town Hall Extra Hours	661									0	0.0%
	51310	Overtime										0	0.0%
	51490	Longevity	938	938								0	0.0%
	51492	Sick Time Buy Back		6,396								0	0.0%
	54193	Add'tl Vac Accr'l Pay Out		3,075								0	0.0%
	54194	Vacation Pay Out		952								0	0.0%
		Total Wages	**34,103**	**54,259**	**171**	**328**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
15005	51900	Training	0					0				0	0.0%
	52100	Electric	11,586	11,165	9,509	10,348	8,899	11,900	9,737	11,900	11,000	(900)	-7.6%
	52150	Gas	133	109	130	208	4,996	10,000	5,015	7,000	6,000	(1,000)	-14.3%
	52200	Heating Fuel	14,051	7,122	10,611	14,140	0	0		0		0	0.0%
	52300	Water	334	335	347	408	410	450	514	500	550	50	10.0%
	52400	Maintenance, Building	9,070	9,567	15,453	20,954	20,252	30,000	21,918	23,950	23,950	0	0.0%
	52500	Maint., Furn. & Equipment	220			65,618		0				0	0.0%
	52510	Maintenance Agreement	41,791	45,755	45,482	1,492	64,474	66,313	66,783	73,415	77,500	4,085	5.6%
	52511	Maintenance, Copier	1,266	1,408	1,821		1,520	2,300	1,286	2,300	2,300	0	0.0%
	53040	Software Modifications	1,497	190	1,007	2,833		1,000		1,000	0	(1,000)	-100.0%
	53050	Systems Admin. Consulting	1,565	1,197	1,480	3,403	3,318	4,500	1,595	4,500	4,500	0	0.0%
	53440	Postage Meter	2,844	2,844	2,844	2,561	1,714	1,922	1,714	1,714	1,714	0	0.0%
	54200	Office Supplies	3,632	728	938	1,888	601	1,067	2,232	1,067	1,067	0	0.0%
	54201	Forms	255	262	14	1,511		0				0	0.0%
	54220	Copier Supplies		70		240		0				0	0.0%
	54221	Copier Paper & Computer	2,013	2,382	1,675	251	1,918	2,000	2,206	2,000	2,000	0	0.0%
	54222	Fax Supplies	90	92	124	237		150		100	0	(100)	-100.0%
	54223	Postage Meter Supplies	309	298	210	1,793	275	300	210	350	350	0	0.0%
	54300	Maintenance, Building	279	946	343	9,538	1,864	1,000	1,010	1,000	1,000	0	0.0%
	54500	Custodial Supplies	1,028	1,013		809		0		0		0	0.0%
	55810	Computer Supplies	902	2,795	1,977		3,574	2,000	3,320	3,500	3,500	0	0.0%
	55811	Office Reconstruction						0				0	0.0%
	58510	Hardware, Equip & Install	7,088	2,469	8,468		8,572	7,000	11,898	7,000	7,000	0	0.0%
	58700	Equipment	120		1,244		495		617			0	0.0%
		Total Other	**100,073**	**90,747**	**103,676**	**138,233**	**122,882**	**141,902**	**130,055**	**141,296**	**142,431**	**1,135**	**0.8%**
		Total Operating Budget	**134,175**	**145,006**	**103,848**	**138,560**	**122,882**	**141,902**	**130,055**	**141,296**	**142,431**	**1,135**	**0.8%**

											Date Submitted	12/30/14

Topsfield Treasurer-Collector's Department

FY 2015 Budget Details

Date Submitted 12/30/14
Date Revised 3/28/14

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
14501	51120	Dept Head, full time	60,937	62,583	64,272	64,272	64,272	65,557	65,557	66,868	68,205	1,337	2.0%
	51490	Longevity					650	750	750	750	750	0	0.0%
		Total Salary	**60,937**	**62,583**	**64,272**	**64,272**	**64,922**	**66,307**	**66,307**	**67,618**	**68,955**	**1,337**	**2.0%**
Wages													
14502	51130	Assistant Treas/Coll	24,439	27,944	32,066	32,066	32,002	34,547	32,599	36,434	38,334	1,900	5.2%
	51140	Payroll Benefit	29,157	27,044	32,066	32,066	32,002	34,547	34,547	36,434	38,334	1,900	5.2%
	51310	Overtime	160									0	0.0%
	51490	Longevity	142									0	0.0%
	51493	Addt'l Vaction Pay out	421									0	0.0%
		Total Wages	**54,319**	**54,988**	**64,132**	**64,132**	**64,004**	**69,094**	**67,146**	**72,868**	**76,668**	**3,800**	**5.2%**
Other													
14505	52000	Services	170									0	0.0%
	52760	Safe Deposit Box Rental				175						0	0.0%
	53010	Tax Title	5,707	1,308	2,251	2,209	5,000	5,100	4,506	10,075	10,277	202	2.0%
	53141	GASB 45	8,500		8,500		8,500			8,500	0	(8,500)	-100.0%
	53430	Postage	10,515	10,511	8,833	9,706	7,350	7,548	11,456	7,699	16,231	8,532	110.8%
	53450	Advertising	1,719								0	0	0.0%
	53800	Deputy Collector	5,717	7,292	9,022	8,284	8,187	9,180	7,678	9,364	9,645	281	3.0%
	53801	Contracted Services	3,278	2,621	2,128	3,411	2,334	3,121	2,343	3,183	3,278	95	3.0%
	54200	Office Supplies	1,193	2,222	833	778	1,860	918	1,622	936	964	28	3.0%
	54210	Forms & Printing	3,857	3,867	2,433	3,635	1,354	3,917	1,737	3,995	4,115	120	3.0%
	56110	Fed Interest & Penalty									0	0	0.0%
	57100	Travel & Meetings	766	991	812	977	958	765	1,483	780	1,500	720	92.3%
	57300	Dues/Subscription	145	290	240	240	246	280	274	286	295	9	3.1%
	57800	Abatement	128		118	1,440		791	24,822	807	831	24	3.0%
	57810	Bank Charges			25	161	154				1,000	1,000	New
	58510	Office Equipment	1,950		708						0	0	0.0%
		Total Other	**43,645**	**29,102**	**35,903**	**31,016**	**35,943**	**31,620**	**55,921**	**45,625**	**48,136**	**2,511**	**5.5%**
		Total Operating Budget	**158,901**	**146,673**	**164,307**	**159,420**	**164,869**	**167,021**	**189,374**	**186,111**	**193,759**	**7,648**	**4.1%**

Date Submitted 12/30/13
Date Revised 12/20/13

Topsfield Tree Warden Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
65201	51121	Tree Warden Stipend	2,840	2,916	2,916	2,916	2,916	2,975	2,975	3,035	3,096	61	2.0%
		Total Salary	**2,840**	**2,916**	**2,916**	**2,916**	**2,916**	**2,975**	**2,975**	**3,035**	**3,096**	**61**	**2.0%**
Wages													
65202	51140	Laborers Part Time		-				3,200		3,264	0	(3,264)	-100.0%
	51310	Overtime	2,376	2,464	2,465	1,834	1,040		646		3,330	3,330	New
		Total Wages	**2,376**	**2,464**	**2,465**	**1,834**	**1,040**	**3,200**	**646**	**3,264**	**3,330**	**66**	**2.0%**
Other													
65205	51970	Meal Allowance	40		40	50	10	0	10	0	0	0	0.0%
	52960	Tree Removal Contracted	5,450	4,200	3,984	3,710	5,821	6,120	4,675	6,270	6,480	210	3.3%
	53450	Advertising, Bids		352		370		0		0	0	0	0.0%
	53870	Police Detail	1,344	2,856	1,806	336	336	600	2,688	600	600	0	0.0%
	54620	Poison Ivy Supplies		600				0		0		0	0.0%
	55800	Other	1,764	999	1,477		1,312	1,035	276	1,035	1,065	30	2.9%
	57100	Travel & Meetings				2,868		0		0		0	0.0%
	57300	Dues/Publications	50		65	65	65	50	75	50	50	0	0.0%
		Total Other	**8,648**	**9,007**	**7,372**	**7,399**	**7,544**	**7,805**	**7,724**	**7,955**	**8,195**	**240**	**3.0%**
		Total Operating Budget	**13,864**	**14,387**	**12,753**	**12,149**	**11,500**	**13,980**	**11,345**	**14,254**	**14,621**	**367**	**2.6%**

Date Submitted 12/30/13
Date Revised / /

Topsfield Trust Fund Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
16201	51110	Trust Fund Clerk	833	1,000	0							0	0.0%
		Total Salary	**833**	**1,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
16205	57800	Miscellaneous Expenses		0	0		0	100	0	100	100	0	0.0%
		Total Other	**0**	**0**	**0**	**0**	**0**	**100**	**0**	**100**	**100**	**0**	**0.0%**
		Total Operating Budget	**833**	**1,000**	**0**	**0**	**0**	**100**	**0**	**100**	**100**	**0**	**0.0%**

											Date Submitted	12/30/13
											Date Revised	/ /

Topsfield Veterans Benefits Dep't

FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
54605	53052	Consultant								12,000	12,000	0	0.0%
	53430	Postage	84	-		150		300		300	300	0	0.0%
	54200	Office Supplies	304	290				60		60	60	0	0.0%
	57100	Travel & Meetings	117	100	481			200	133	200	300	100	50.0%
	57300	Dues/Publications	55	55				60		60	60	0	0.0%
	57700	Veteran's Benefits		1,404	10,440	6,712	5,862	5,880	7,916	8,000	8,240	240	3.0%
		Total Other	**560**	**1,849**	**10,921**	**6,862**	**5,862**	**6,500**	**8,049**	**20,620**	**20,960**	**340**	**1.6%**
		Total Operating Budget	**560**	**1,849**	**10,921**	**6,862**	**5,862**	**6,500**	**8,049**	**20,620**	**20,960**	**340**	**1.6%**

Date Submitted
Date Revised 3/20/14

Topsfield Water Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
E4501	51120	Superintendent, Appointed	60,937	62,583	66,621	66,621	66,621	72,092	72,092	75,740	79,573	3,833	5.1%
	51490	Longevity	750	750	750	750	750	1,000	1,000	1,500	1,500	0	0.0%
	51492	Sick Time Buy Back										0	0.0%
	51493	Addt'l Vacation Pay Out										0	0.0%
		Total Salary	**61,687**	**63,333**	**67,371**	**67,371**	**67,371**	**73,092**	**73,092**	**77,240**	**81,073**	**3,833**	**5.0%**
Wages													
E4502	51130	Laborers, Full Time	80,142	81,832	53,253	78,804	79,160	84,528	85,227	86,219	100,475	14,256	16.5%
	51131	Clerical, Full Time	21,382	26,143	27,664	27,605	27,606	28,054	28,557	28,732	29,302	570	2.0%
	51140	Laborers, Part Time	6,073	16,980	15,360			0		0	0	0	0.0%
	51141	Laborers, Seasonal	7,063					7,000		7,000	7,000	0	0.0%
	51200	Outside Help, Labor	8,916	8,559	11,339	8,583	5,190	10,500	5,781	10,500	6,300	(4,200)	-40.0%
	51310	Overtime, Labor	16,029	14,666	12,897	16,250	18,844	17,000	23,702	22,340	34,000	11,660	52.2%
	51311	Overtime, Clerical						500		500	0	(500)	-100.0%
	51314	Overtime, Part Time						0		0	0	0	0.0%
	51331	Overtime Callback						0		0	0	0	0.0%
	51490	Longevity	750	750	750		500	500	500	500	500	0	0.0%
	51493	Addt'l Vacation Pay Out			3,516			0		0	0	0	0.0%
		Total Wages	**140,355**	**148,930**	**124,779**	**131,242**	**131,300**	**148,082**	**143,767**	**155,791**	**177,577**	**21,786**	**14.0%**
Other													
E4505	51920	Uniform and Boot Allowance	2,730	2,730	1,820	2,543	2,730	2,730	3,230	2,730	2,730	0	0.0%
	51970	Meal Allowance	1,370	1,090	990	1,290	1,090	1,200	1,120	1,200	1,200	0	0.0%
	52100	Electricity	36,795	38,268	37,983	38,642	30,040	40,000	35,698	40,000	40,000	0	0.0%
	52106	PWB Electricity	3,131	3,240	3,402	4,244	3,894	3,500	2,274	4,000	3,000	(1,000)	-25.0%
	52150	Gas	3,134	3,586	1,637	2,540	2,196	3,000	2,255	3,000	2,500	(500)	-16.7%
	52156	PWB Gas	1,976	1,689	1,659	1,795	1,062	2,000	1,534	2,000	2,000	0	0.0%
	52400	Building Maintenance Services	581	427	3,974	1,722	2,057	1,000	461	1,500	1,500	0	0.0%
	52406	PWB Building Maint Services	5,560	5,070	3,070	2,659	1,966	2,800	1,819	2,800	2,800	0	0.0%
	52415	Well field Maintenance	10,865	400	506	1,055	10,477	12,000	17,442	12,000	13,000	1,000	8.3%
	52416	PWB Cleaning Services	526	660	772	538	591	1,000	889	1,000	1,000	0	0.0%
	52420	System Maintenance	18,422	47,097	9,978	15,382	13,153	12,000	4,370	14,000	16,000	2,000	14.3%
	52430	System Maint Emergency	44,148	12,314	24,550	51,102	25,931	0	23,408	0	25,000	25,000	New
	52450	Vehicle Maintenance	1,143	1,154	2,283	3,369	244	2,000	3,597	2,000	3,000	1,000	50.0%
	52510	Equipment Maintenance	160	3,481	554	252	1,404	500		500	500	0	0.0%
	52520	Radio Maintenance	0		524		316	100	4,160	500	600	100	20.0%
	52700	Equipment Rental								0	0	0	0.0%
	52720	Street Paving	9,861	9,800				4,000	2,860	4,000	4,000	0	0.0%
	52750	Security, Contracted	4,092	4,550	5,039	3,487	4,265	4,000	4,265	4,300	4,500	200	4.7%
	52940	Waste Collection					642	2,000	1,315	2,000	2,000	0	0.0%
	53050	Annual DEP Maintenance	2,357	7,460	13,272	10,914	11,716	7,500	14,728	8,000	8,500	500	6.3%
	53060	Deeds					1,800	0		0	0	0	0.0%
	53110	Professional	228				11,046	3,150	25,563	2,000	2,000	0	0.0%
	53120	Water Testing	10,366	9,425	11,319	9,622	19,483	25,500	17,817	25,500	25,500	0	0.0%
	53150	Contracted Clerical Services						0		0	0	0	0.0%
	53200	Tuition						0		0	0	0	0.0%
	53400	Telephone	1,140	1,180	1,627	2,426	2,642	2,500	2,235	3,174	3,200	26	0.8%
	53420	System Prints								0	0	0	0.0%
	53430	Postage	4,552	3,277	2,795	5,229	6,876	5,500	4,387	6,500	6,500	0	0.0%
	53450	Advertising	657	1,776	1,942	114	1,451	1,800	914	1,800	1,800	0	0.0%
	53800	DEP Volume Assessment	1,375	1,266	1,299	1,193	1,237	1,500		1,500	1,500	0	0.0%
	53801	Lock Box	1,462	1,414	1,449	1,399	1,458	1,500	1,396	1,600	1,600	0	0.0%
	53806	PWB Tank Cleaning	90	357		288		500		500	500	0	0.0%
	53810	Water Treatment Services	62	2,035		2,614		1,000	332	1,000	1,000	0	0.0%
	53850	Debt Issue Cost								0	0	0	0.0%
	53870	Police Special Detail	3,934	4,024	1,428	1,260	672	1,500	1,596	1,500	1,500	0	0.0%
	54100	Gasoline	5,845	3,000	6,000	5,285	5,000	5,000	6,500	6,500	6,500	0	0.0%
	54200	Office Supplies	1,577	3,786	1,829	2,266	1,932	2,800	1,099	2,500	2,500	0	0.0%
	54210	Forms & Printing	6,311	8,334	7,207	3,972	4,523	5,000	5,116	5,000	5,200	200	4.0%
	54300	Building Supplies		1,256				1,500		1,500	1,500	0	0.0%
	54506	PWB Custodial Supplies	651	315	568	293	415	500	238	500	500	0	0.0%
	54800	Vehicular Supplies	1,269	1,338	1,509	1,725	2,663	1,600	1,079	2,000	2,000	0	0.0%
	55300	Public Works Supplies	26,425	21,998	14,167	16,379	23,204	12,000	20,659	14,000	14,000	0	0.0%
	55310	Meters	1,059	313	177	121	732	4,000	3,925	4,000	4,000	0	0.0%
	55800	Water Treatment Supplies	33,251	37,412	33,416	46,514	62,266	72,000	61,421	70,000	65,000	(5,000)	-7.1%
	55820	Safety Gear	568	1,122	1,030		5,406	750	536	750	750	0	0.0%
	55860	Computer Software	3,522	3,068	2,688	8,559	6,578	3,500	5,213	3,600	4,000	400	11.1%
	57100	In State Travel & Meetings	630			160	215	100		100	100	0	0.0%
	57200	Out of State Travel & Meetings								0	0	0	0.0%
	57300	Dues, Conf, Licenses	2,734	1,428	2,852	2,678	4,684	2,500	1,770	3,000	2,000	(1,000)	-33.3%
	57800	Elem. School Education						0		0	0	0	0.0%
	57810	Water Conservation Program	676			1,250		1,500	600	1,500	500	(1,000)	-66.7%
	58500	Additional Equipment	3,196	841		529	7,572	1,500	3,453	2,000	2,500	500	25.0%
	58510	Computer	1,998	2,180	6,959	3,887	3,229	2,800	6,604	3,000	3,500	500	16.7%
	58700	Replacement Equipment	3,510	2,390	2,622	8,180		2,500	918	2,500	3,500	1,000	40.0%
		Total Other	**263,940**	**256,549**	**214,896**	**267,478**	**288,858**	**265,330**	**298,796**	**273,054**	**296,980**	**23,926**	**8.8%**
		Total Operating Budget	**465,982**	**468,812**	**407,046**	**466,091**	**487,529**	**486,504**	**515,655**	**506,085**	**555,630**	**49,545**	**9.8%**
Debt Service													
E4591	59181	Debt Service (Interest)	5,122	4,882	4,622	4,333				0	0	0	0.0%
	59195	Multi Purp 2011 Interest					36,575	34,077	34,077	31,572	28,212	(3,360)	-10.6%
E4593	59131	Debt Service (Principal)	6,000	6,500	7,000	7,000				0	0	0	0.0%
	59195	Multi Purp 2011 Principal					83,300	83,500	83,500	84,000	83,500	(500)	-0.6%
E4594	59210	Short Term Debt Principal Pay Down		15,000	15,000	15,000				0	0	0	0.0%
E4594	59250	Debt Issuance Costs	35	35	85			0		5,000	5,000	0	0.0%
E4594	59251	Short Term Debt Interest	20,513	18,045	16,443	13,268		0		20,000	38,000	18,000	90.0%
		Total Debt Service	**31,670**	**44,462**	**43,150**	**39,601**	**119,875**	**117,577**	**117,577**	**140,572**	**154,712**	**14,140**	**10.1%**
Reserve Fund													
E4590	58800	Reserve Fund	6,000	40,000			-	94,000	32,956	130,000	130,000	0	0.0%
Unanticipated Emergency													
E4515	52730	Unanticipated Emergency	40,000	-		60,000	61,421	75,000	23,408	76,500	51,500	(25,000)	-32.7%
		Total Direct Costs	**543,652**	**553,273**	**450,196**	**565,692**	**668,825**	**773,081**	**689,596**	**853,157**	**891,842**	**38,685**	**4.5%**
		Indirect Costs	**79,238**	**79,238**	**101,060**	**118,179**	**118,179**	**110,116**	**0**	**106,229**	**109,702**	**3,473**	**3.3%**
		Total Budget	**622,890**	**632,511**	**551,256**	**683,871**	**787,004**	**883,197**	**689,596**	**959,386**	**1,001,544**	**42,158**	**4.4%**

Date Submitted 12/30/13
Date Revised 1/15/14

Topsfield Web and Cable Department
FY 2015 Budget Details

	Acct #	Account Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2015 Proposed	$ Change	% Change
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
15702	51140	Part Time Wages	5,981	4,812	0			1,630	1,630	1,630	1,630	0	0.0%
		Total Wages	**5,981**	**4,812**	**0**	**0**	**0**	**1,630**	**1,630**	**1,630**	**1,630**	**0**	**0.0%**
Other													
15705	52510	Maintenance, System									170	170	New
	53042	Website Software/Licenses									130	130	New
	53430	Postage							10			0	0.0%
	54000	Supplies							955			0	0.0%
	57000	Other	3,570	3,641	0			1,238	273	1,263	963	(300)	-23.8%
		Total Other	**3,570**	**3,641**	**0**	**0**	**0**	**1,238**	**1,238**	**1,263**	**1,263**	**0**	**0.0%**
		Total Operating Budget	**9,551**	**8,453**	**0**	**0**	**0**	**2,868**	**2,868**	**2,893**	**2,893**	**0**	**0.0%**

												Date Submitted	12/30/14
		Topsfield Zoning Board of Appeals Department										Date Revised	/ /
		FY 2015 Budget Details											
	Acct #	**Account Name**	**2008 Actual**	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Actual**	**2014 Budget**	**2015 Proposed**	**$ Change**	**% Change**
Salary													
		Total Salary	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Wages													
17602	51140	Clerical		0								0	0.0%
	51143	Board Sec.		0								0	0.0%
		Total Wages	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**
Other													
17605	53430	Postage			50		30	74	50	74	74	0	0.0%
	53450	Advertising	222					475		475	475	0	0.0%
	54200	Office Supplies	71	61		27	162	100	343	100	100	0	0.0%
	57100	Travel & Meetings										0	0.0%
	57300	Dues						75		75	75	0	0.0%
	58510	Office Equipment & Furniture										0	0.0%
		Total Other	**293**	**61**	**50**	**27**	**192**	**724**	**393**	**724**	**724**	**0**	**0.0%**
		Total Operating Budget	**293**	**61**	**50**	**27**	**192**	**724**	**393**	**724**	**724**	**0**	**0.0%**