		"	OTHER EXPENSE" LINE ITE	MS OVER		IES & ESSENTIAL UN-FUNDED LINE ITI	EMS							ACCO	UNTANT'S	S VOTE TR	ACKER O	F FCM DECISIONS
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depa	tmental requ	ests that have been determined		ticular departi		of all town departments). They consists of ded. All requests that represent a change in the payroll	'OTHER" OVER GUIDELINES CLASSIFIED/FIXE CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	OTHER" OVER GUIDELI ADD'L FUNDS NEEDED	ESSE NTIAL/UN-FUNDED NEW ITEMS	TO BE DETERMIN		APPROVE "Vote in affirmatiw	DATE	MOTIO ¹ BY	SECONDE BY	INITIA VOTE	NOTE
	CODE	LINE ITEM	SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)	5	-	"OTH	ESSE								
1	12201 хоооос	SELECT BOARD WAGE DIGITAL COMMUNICATIONS COORDINATOR	The Digital Communication Coordinator position was posted in December, 2021 in response the Select Board's goal of improved communication of all matters pertaining to municipal government. This employee's start date in January, 2022 and she will be responsible to set- up communication platforms, create content and distribute information to the citizens of Topsfield.	N/A	\$8,413.00	This is a newly create position in response to the Select Board's goal of increased communication and transparency. The position will be 8 hours per week - 5 hours dedicated to content building and social media work and 3 hours for website enhancements and posting. Currently the website being managed by a departmental staff person and paid as a monthly stipend. This portion of the position will replace the existing stipend. PEci a Reserved for Appropriation Account and all expenses are funded with PEG Funds as a "Budget Offset."				8,413.00				03/28/22				3/14/22 - Hold until all members available to vote David Lasson - Annual Costs \$13,413; New person taking over job responsibilities currently in PEG 3/28/22 - FUNDOS MOVED FROM PLACE TO PLACE; PER JON CAN REMOVE FROM OVER GUIDELINES
2	12202 51143	SELECT BOARD WAGE MINUTES SECRETARY	Increase Minute Secretary by 2 hrs/month for a total of 12 hrs/year.	N/A	\$552.00	Presently the Minutes Secretary works 8 hours a month preparing minutes of the SEL Board Meetings. The request is to increase the hours by <u>2</u> hours per month. This would allow for the Executive Secretary to focus on other administrative duties of the job.				552.00		552.00						3/14/22 - Hold until all members available to vote 3/21/22 - KEVIN REMOVED "Read the Room"
3	12405	SELECT BOARD SPECIAL ECONOMIC DEVELOPMENT SERVICES	This would be a new line item intended to help create and sustain long-term economic growth for Topsfield's business community and cultural institutions.	N/A	\$10,000.00	The Town has been investing in the beautification of its downtown and historic common as well as supporting special events to bring the community together and help support our businesses. These funds would go directly towards initiatives such as Holiday on the Green, The Tomato Festival, holiday decorations, flower baskets, flower planters and more.						10,000.00						FCM Level III Request Withdrawn
4	14505 53141	TREASURER GASB 45 ACTUARY STUDY	Pays for Actuary as required by GASB 74 & 75	N/A	\$8,100.00	This expense appears on a 2 year cycle; FY22/23 valuation to commence in July. Study completed in FY21 cost \$7,650; Amount requested is based on quote from Odyssey Advisors.	8,100.00						8,100.00	03/14/22	Dow	Duval	5-0-0	
5	15005 xxxxx	TOWN HALL OFC EQUIP-PLOTTER	These funds will pay for the second year of a lease agreement which was executed in FY22.		\$3,500.00	The existing plotter is past its useful life and has failed. The plotter needed to be replaced and is expected for delivery in 6-3 weeks. The lease versus purchase analysis showed a greater benefit through entering a lease agreement rather than a one time purchase. Maintenance is included with the lease agreement.		3,500.00					3,500.00	03/14/22	Dow	Duval	5-0-0	Yearly lease includes maintenance - per Kevin
6	15005 53046	TOWN HALL OTHER CONTRACTS (CYBER SOFTWARE)	These funds will pay for the second year of the contract which was executed on January 3, 2022.		\$8,310.00	This costs represents an enhancement on our cyber security through a two-year contract that the Town has executed in collaboration with the IT Regionalization effort. As such, this represents a discounted cost due to the economies of scale with the participating communities.		8,310.00				5,010.00	3,300.00	03/14/22	Dow	Duval	5-0-0	KH - Amended to \$3,300. Part of Regionalization. Found savings within existing Town Hall Budget.
7	15105 52100	TOWN-OWNED BUILDINGS ELECTRICITY	Pays for the electric bill at the Old Highway Garage	N/A	\$225.00	Funds are needed based on actual historical costs and future estimated costs.			225.00				225.00	03/14/22	Dow	Duval	5-0-0	

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Also iı depar	nclude tmenta	d are lin al reque	e items that are not currently i sts that have been determined	ncluded in the Omnibus Budget (e.g. al	l-inclusive budget; comprising rticular department and unfur	of all town departments). They consists of ded. All requests that represent a change in the payroll	"OTHER" OVER GUIDELINES ICLASSIFIED/FIXI CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	THER" OVER GUIDEL	ESSENTIAL/UN-FUNDED NEW ITEMS	TO BE DETERMINE		APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	NOTE
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8	16102	51870	TOWN CLERK ELECTION WORKERS	Represents the increase based on the number of anticipated elections in FV23. In FV22, there was only one election budgeted. In FV23, there will be three elections (Sept-State Primary, Nov-State Election, May-Local Election). Based on the U.S. Census, Toosfield is also reaujured to increase to	\$9,669.00	lased on the U.S. Census, Topsfield is required to increase to two precincts. This will require additional staff at elections. By law, another check-in team, clerk, ballot box clerk and AV/EV processing team will need to be scheduled. Also, mandatory in-Person Voting is required for State Elections - Seven days for State Primaries , 14 days for State Elections. In-person Early Voting for two precincts will require four poll workers. In addition to the increase in elections, In January 2022, Massachusetts Minimum Wage will increase from \$13.50 to \$14.25. The increase in minimum wage represents approximately an additional \$560 increased costs for Topsfield.			9,669.00				9,669.00	03/14/22	Dow	Duval	5-0-0	
9	16105	52700	TOWN CLERK BUILDING RENTAL	two precincts. Additional staff will be necessary due to the increase in precincts and for in-person early voting for both State Elections.	\$300.00	The Building Rental (St. Rose Church) costs directly correlates to the number of elections. Cost is \$150 per election.			300.00				300.00					
10	16105	54224	TOWN CLERK ELECTION EXPENSE		\$2,520.00	Regular charges include an annual fee from ES8.5 for the ballot tabulator and auto-mark machine and well as the charge for printing the ballots for the local election. Additionally, there are variable charges based on the number of elections for the programming of the memory cards per election and for providing light refreshments for poll workers.			2,520.00				2,520.00					
11	16105	XXXXX	TOWN CLERK BYLAW CODIFICATION	Represents a one-time expense to codify the Town's Zoning By-Laws	\$7,000.00	for poll workers. Existing colocition has been specific to the Town s General By-Laws. This 57,000 will allow the Town to codify the Town's Zoning By-Laws. Codification is the process of collecting, removing repealed or obsolete ordinances and editing for proper grammar, consistency and clarity. The codified General By-Laws and Zoning By-Laws will reside on General Code's eCode360 platform and will allow users to access and search the By-Laws from the Town's works?						7,000.00						SB/TA Budget - Level II: Included as a warrant article since expense is a one-time expense
12	18201	XXXXX	PLANNING & DEVELOPMENT SALARY & WAGES - PLANNER	Request represents the establishment of a new department for planning and development.	\$35,497.00	The Town would hire an individual to work part-time under the direction of the Town Administrator to perform a variety of administrative and professional work to oversee and coordinate community and economic development plans, programs and services. Individual would be hired for 19 hours per weeks as an anticipated Grade 7/Step 8 under the Personnel By-Laws. This position will also provide administrative support for both the Planning Board and 20 noing Board.				35,497.00		35,497.00						3/14/22 - Hold until all members available to vote 3/12/22 - Move to OVERRIDE
13	21005	53000	POLICE MED EXAM / DRUG TESTIG	The line item is currently budgeted at \$1,000. The additional funds would increase the budgeted line item to \$1,282.	\$282.00	The new legislation of Police Reform mandates that all reserve officers attend a Massachusetts Municipal Police Committee Bridge Academy. A pre-requisite for the entrance into the academy is a medical exam and all new hirse require a medical exam and a psychological exam. The Medical exam costs \$832, Psychological exam costs exan			282.00			282.00		03/14/22				David Larson - Per Kevin & Chief - costs are being absorbed in "Other Budget"
14	21005	53045	POLICE CONTRACT-BWC CLOUD STORAGE	Grant paid for body worn cameras. The requested 58,760 represents the annual costs to the Town.	\$ 8,760.00	The Police Department will be implementing a new Body Worn Camera program that was funded through a state grant. The body worn camera program requires the download and cloud storage of information at the completion of every shift. The cloud storage has an annual re-occurring cost of \$8,760. This costs is not covered by the grant.						8,760.00						FCM-Level III Request Withdrawn
15	21005	54226	POLICE COPIER EXPENSE	The line item is currently not budgeted but the expenses have been charged against it since the copier was obtained for accounting purposes.	\$2,934.00	In FY22 the copies line item was unfunded. The Police Department has two approved copier leases totaling \$5,837. Money from Office Supplies has been moved to the Copier line item expense but there is still a shortfall to appropriate fund this line item.			2,934.00			2,934.00		03/14/22				David Larson - Per Kevin & Chief - costs are being absorbed in "Other Budget"
16	21005	54500	POLICE CUSTODIAL SUPPLIES	The line item is currently budgeted at \$1,005. The additional funds would increase the budgeted line item to \$1,700.	\$695.00	The Town has changed vendors for the purchase of custodial supplies. The cost of supplies has significantly increased.			695.00			695.00		03/14/22				David Larson - Per Kevin & Chief - costs are being absorbed in "Other Budget"
17	21005	55820	POLICE UNIFORM EXPENSE	The line item is currently budgeted at \$168. The additional funds would increase the budgeted line item to \$500.	\$332.00	The cost of replacing uniform damaged in the line of duty as well as purchasing required uniform items for new hires has increased.			332.00			332.00		03/14/22				David Larson - Per Kevin & Chief - costs are being absorbed in "Other Budget"

			OTHER EXPENSE" LINE ITE	EMS OVER GUIDELIN	IES & ESSENTIAL UN-FUNDED LINE IT	EMS							ΑϹϹΟΙ	JNTANT'S	VOTE TR	ACKER OI	F FCM DECISIONS
fund Also depa	d within the o ncluded are li tmental requ	letailed budget and the amount ne items that are not currently i ests that have been determined	that exceeds the guidelines is included ncluded in the Omnibus Budget (e.g. all	on this list. I-inclusive budget; comprising rticular department and unfun on.	bt and Unclassified Accounts, these items are level of all town departments). They consists of ded. All requests that represent a change in the payroll	"OTHER" OVER GUIDELINES NCLASSIFIED/FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	THER" OVER GUIDELINE ADD'L FUNDS NEEDED	esse ntial/un -FUNDED NEW ITEMS	TO BE DETERMINED		APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	NOTE
	CODE	LINE ITEM	SUMMARY	Indirect COST	RATIONALE / NARRATIVE (ORIGINAL)	5		"OTP	ESSE								
18	22002 51130	FIRE F/T FIREFIGHTER	Represents the cost to hire two new full-time firefighters. TFD, like many communities, is having significant difficulties filling shifts with call	\$50,000,00 \$138,347,00	The Fire Department currently makes up 4.7% of the Town's budget. Duties include responding to fire, hazardous materials, rescue, medical emergencies and transport. The TFD is proposing the addition of two new firefighter positions to more effectively deal with the safety and responsiveness of it's citizen's needs. The fire station operates 24/7 with a Fire Chief, four full-time firefighters and additional coverage provided by on-call firefighters are	50.000.00			138,347.00		50,000.00	138,347.00	03/28/22				3/14/22 - Hold until all members available to vote 3/21/22 - Reduced by 515,000; move to OVERRIDE
19	22002 51920	FIRE UNIFORM ALLOWANCE	firefighters. (Request includes entry wages and contracted uniform allowance of \$1,400 each.)		determined by people's availability and many other obligations. Increased full-time coverage will help ensure that the TFD is able to respond to it's citizen's needs in an emergency. Contingency: Call Wages line item is under-funded based												\$123,347
					on changes in the contract and would need to be increased by \$47,000.												
20	22005 53800	FIRE PROFESSIONAL SERVICES AMBULANCE BILLING	Represents funds needed to pay contracted vendor 4% of actual revenues received to the General Fund. Also takes into consideration increased volume of medical transports.	\$8,100.00	Even with budgeted increases over the past two years, this account has been significantly underfunded by approximately \$5,000-\$8,000. Additionally, medical transports are up over 22%. Increase in transports is directly related to increased revenue and billing costs. Professional EMS is the contracted vendor. Their fee is 4% of the revenue receipts.		8,100.00					8,100.00	03/14/22	Dow	Tim	5-0-0	
21	22005 55000	FIRE MEDICAL SUPPLIES & EQUIPMENT	This line item is used to replenish the medical supplies & equipment used during medical transports.	\$6,000.00	Final expenses for FY21 exceed the budget by over \$4,000. Current expenses are exceeding the half-year budget by approximately 9%. Expenses in this line item are directly related to the increased call volume.			6,000.00				6,000.00	03/14/22	Dow	Tim	5-0-0	Per Jen - Replaced as used
22	24101	INSPECTIONS BUILDING INSPECTOR (APPT'D)	Represents an increase in the hours from 30 to 40 hours and a decrease in the Step from 11 to 9.	\$18,479.00	Since 2000, the Building inspector position has been 30- hours per week. Over that time the number of permits has increased from 646 in FY2000 to 973 in FY2021. The increase in building activity represents an increase in revenue from the department. Increase dhours will also allow for better office coverage and communication with rustomers.			18,479.00			13,529.00	4,950.00	03/14/22	Dow	David	5-0-0	Per Kevin: Reduced from 10 hours to 2 hours; putting together offer letter tomorrow moming -"super excited" Karen Dow - LY dropped Admin Assist hours back down
23	24102 51140	INSPECTIONS ALTERNATE INSPECTOR OF BUILDINGS	Represents the compensation for alternate inspectors. Currently \$1,779 is budgeted in this line item.	\$1,721.00	The Inspection Department has recently increased the wages for the alternate inspectors from \$25 per inspection to \$50 per inspection. Most cities and town are paying \$50 and the Town of Topsfield was experiencing difficulty obtaining alternate inspectors to assist when needed due to the low rate of pay.			1,721.00				1,721.00	03/14/22	Dow	David	5-0-0	
24	29505 52960	TREE WARDEN CONTRACTED TREE REMOVAL	An increase in this line item will increase the budget from \$7,075 to \$10,000.	\$2,925.00	Line Item is underfunded. In FY21 \$757.67 was needed to be transferred in for tree work. Similarly, an additional \$11,000 was needed in FY19. \$10,000 will allow the Tree Warden to better meet the responsibilities of the department.						2,925.00						FCM Level III Changed to (2) Warrant Articles: THER ERMOVAL \$50,000 TREE PLANTING \$35,000
25	41105	STORM WATER MANAGEMENT CONSULTANT	Represents the amount needed to fund an unfunded mandate pertaining to storm water management.	\$10,000.00	These funds pertain to the Municipal Separate Storm Sewer System (MS4) General Permit. Under MS4, Towns are required to comply and report for stormwater discharges. The report process has many specific and technical requirements that must be met. These services are provided through consultants. The permit and compliance with MS4 is required by the state. The increase is to address requirements not met yet and ensure full compliance More information about MS4 can be found on eae.agov/modes						10,000.00						FCM Level III Changes to Warrant Article CONSULTANTFOR MS4 GENERAL PERMIT \$50,000

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	CODE	LINE ITEM	SUMMARY	Indirect Personnel Costs	RATIONALE / NARRATIVE (ORIGINAL)	Š		"OTHE ADC	ESSEI								
26	49201 5113	1 PARK & CEMETERY WAGES - LABORER	Funds will be used to hire a new full- time equipment operator in the P&C- Department. With the addition of a new full time employee, the Park & Cemetery Department intends to eliminate the need of part time- seasonal help	\$25,000.00- \$49,700.00-	The full amount of the wages for this employee would be paid through the general fund and \$25,000 from the Cernetery Revoluting Fund would be used as a budget. Offset: The job classification would be an Equipment Operator in the P&C Department. This position is needed as it is estimated that it takes a minimum of 164 hours per week to mow and maintain the ballfields, parks and open space. The average employee is physically available to perform this work 30 hours per week. It has been a challenge for the current tarfing model of three full time employees picture seasonal help to consistently meet this need. In addition, a full time employee would provide us with more consistent support during the mowing escons and be able to provide direct support to the other departments and projects during the off peak season. Annual wage in FY22 would equal \$49,700 at Equipment. Operator rate, with \$25,000 Budget offset from Cemetery Revolving Fund, true request is for \$24,700.						74,700.00						FCM Level III Changed to 550,000 request to outsource using Cemetery Perpetual Care and Cemetery Revolving Fund (see below)
26	49205 NEV	PARK & CEMETERY PROFESSIONAL SERVICES - LANDSCAPING	Landscaping services will be used for the care of the Cemetery property to eliminate the need for additional personnel. Year 1 will serve as a trail basis to determine the effectiveness of outsourcing this service based on cost estimates that we have received.	(\$50,000.00) \$50,000.00	This line item would be newly created in the General Fund but the service will be paid indirectly using the Cemetery Perpetual Care and the Cemetery Revolving Fund as a budget offset. 255.000 Perpetual Care 525.000 cemetery Revolving Fund This would eliminate the use of summer part time help which is currently funded through the Cemetery Revolving Fund (up to 525.000).								03/14/22	Dow	Tim		FCM: This requires a FCM vote due to impact on Articles 2nd & 3rd. Dick Gandt: More accurately, affects the budget but does not affect the taxes.
27	49205 5583	PARK & CEMETERY FIELD MAINTENANCE	An increase in this line item will increase the budget from \$3,105 to \$13,105.	\$10,000.00	Funds will be used to restore, repair and maintain all Town recreational parks and fields. This account had been under-funded for decades. The funds will allow the department to return the fields back to a safer and more plavable condition.						10,000.00						FCM Level III Changed to Warrant Article: PARK & BALL FIELD IMPROVEMENTS \$45,000

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28	49405 s	00000	LANDFILL GROUND WATER - PFAS TESTING	Represents funds needed to address a new, unfunded state mandate relating to PFAS testing for ground-water wells at the Landfill site. We anticipate quarterly PFAS monitoring on an ongoing basis.		\$25,600.00	The Town's landfill has 12 ground-water monitoring wells. The State is mandating testing for PFAS (perfluorootanoic acid) on each of these wells plus two "blanks" as controls. We anticipate that the test will need to be completed on a quarterly basis. This is a forthcoming, unfunded mandate which is not presently represented in the Town's Omnibus budget.						25,600.00						
29	49405 :	ocox	LANDFILL OTHER EXPENSES	Funds will be used for expenses relating to the landfill. Currently the P&C and BOH Departments are coordinating services to ensure the Town's landfill is in satisfactory condition and is meeting Post Closure Monitoring requirements. These expenses are expected to be ongoing as it appears that significant repairs are needed at this time.		\$10,000.00	These funds will be used for the maintenance and repair of both the ground-water and gas monitoring wells. Presently some are in dis-repair including missing covers, broken well-casings and wells whose structure has shifted due to settling. If available, these funds would also be used with the cost associated in submitting requests to the state for revisions in the post-closure monitoring plan. The revisions would be intended to save the Town money in the future years. Currently we have 10 years remaining on the original 30-year monitoring requirement although this would be dependent on being released from the state at that time.						10,000.00						FCM Level III Conaged to Warrant Article: LANDFILL REPAIRS \$35,000
30	61005	52500	UBRARY UNANTICIPATED MAINT & REPAIR	The line item is currently budgeted at \$19,450. The additional funds would increase the budgeted line item to \$30,650.		\$11,200.00	S4,000 for Landscape Plan - The library grounds are overgrown and unsightly. Trust Commissioners indicated the Gould Trust will pay for landscape materials but not a plan. S7,200 for Water Bubblers - the library water bubblers are 20-years old, inefficient and unhygienic. The new units were recommended by Paul Anastasi, the Facilities Manager. This increase is necessary to keep the Town compliant with the statutory requirement for MAR (Municipal Appropriation Requirement).				11,200.00			11,200.00	03/14/22	Dow	David	5-0-0	
31	61005	53045	LIBRARY COMPUTER EXPENSES	The line item is currently budgeted at \$6,329. The additional funds would increase the budgeted line item to \$6,641.		\$312.00	Computer experiment, Computer expenses which include Comcast Internet services for public network, Zoom, Deep Freeze, anti-virus software, cloud server backup, WIFI subscription, web site hosting. The additional funding will better align the actual costs with the budget for the line items.		312.00					312.00	03/14/22	Dow	Duval	5-0-0	
32	61005	53800	LIBRARY NETWORK ADMINISTRATION	The line item is currently budgeted at \$23,198. The additional funds would increase the budgeted line item to \$23,662.		\$464.00	2% Increase and special projects.		464.00						03/14/22	Dow	Duval	5-0-0	
			NOTE	Subtotal: Revised #26 not included in formula; net = 0	\$75,000.00 7	\$399,937.00 \$474,937.00		58,100.00	20,686.00	43,157.00	194,009.00 315,952.00		267,816.00 double check	198,708.00 466,524.00 8,413.00					

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BELO	w is	A SUMM	MARY OF ALL DEBT & UNCLASS	IFIED/FIXED CHARGES; THE CHANGES	ARE INCLUDED IN THE OMN	IBUS BUDGET DOCUMENT		-	1									
1	7100	15 591*	DEBT PRINCIPAL PAYMENTS	Debt Service appropriations provide for the payment of principal and interest costs for long and short term	(\$185,000.00)	_	(185,000.00)											
2	7100	15 592*	DEPT INTEREST PAYMENTS	bonds issued by the Town for capital projects for General Fund purposes. The debt service appropriations for	(\$30,200.00)	This decrease is due to maturing debt. It is all excluded debt.	(30,200.00)											
3	7510	15 595*	SHORT TERM (TEMPORARY) DEBT	the Water Enterprise Fund appears in their budgets.	\$0.00		-											
4	9100	15 51700	ESSEX COUNTY RETIREMENT	authorities and six special districts throughout Essex County, Massachusetts.	\$115,113.00	Letter from ERRS dated 12/14/21 for appropriation for FY23. Discount applied if paid by July 1 (or first warrant in July)	115,113.00											
5	9150	15 51730	MIIA HEALTH INSURANCE	Health insurance costs continue to be a major budget driver for municipalities throughout the state, including Topsfield.	\$80,000.00	Increase is based upon discussion with Larry Tereso (MIIA) regarding potential rate increase estimate of 8.5% Actual renewal rate is TBD.	; 80,000.00											Initial conversations with MIIA indicated an increase of \$176,000. Conversation with MIIA on 2/28/22 confirmed a 3.22% increase. Calculated base don actuals with contingencies.
6	9150	15 51740	BOSTON LIFE INSURANCE	The Town of Topsfield offers a \$10,000 Basic Life Insurance Policy where the Town pays 67%, leaving a minimal employee payroll deduction.	(\$350.00)	Monthly cost to Town varies based on number of employees who accept this benefit. Currently roughly 120 employees are enrolled in this policy.	D (350.00)											
7	9150	5 51750	MEDICARE TAX (1.45%)	The current rate for Medicare is 1.45% for the employer and 1.45% for the employee, or 2.9% total.	\$0.00	Tax is based on payroll. Level funded budget will cover the costs for FY23.	-											
8	9150	5 51770	ADMINISTRATIVE FEES	Employees may enroll in Health and/or Dependent Care Flexible Spending Account (FSA) to set aside money on a pre-tax basis to pay for qualified express. The contributions are taken from the employee's pay through payroll deductions and the program fee is paid by the Town.	\$350.00	Vendor is Cafeteria Plan Advisors, Inc. In addition to an annual fee of \$250. Fees include \$100/month, \$5/participant, \$1/card. We have 40 participants / 38 debit cards.	350.00											
9	9150	5 51771	HRS INPATIENT HOSPITAL	HRS - Health Reimbursement Support. This was initially a temporary arrangement set up for time period when Town did plan design change. It was to help employees out with unusual situations.	\$0.00	Budget is currently set at \$2,000 for request for employee reimbursement for certain medical copays.	-					2,000.00	5					
10	9160	15 51720	INSURANCE WORKMAN'S COMP	Workers' Compensation In insurance through MIIA. MIIA is the non-profit insurance provider established in 1982 to deliver insurance costs stability.	\$4,000.00		4,000.00											
11	9160	15 57400	INSURANCE PROPERTY LIABILITY	Property and liability insurance through MIIA. MIIA is the non-profit insurance provider established in 1982 to deliver insurance costs stability.	(\$76,512.00)	A historical review (FY17-FY22) of these accounts was completed and the accounts have been re-aligned based on the actual past expenses, the current expenses and the anticipated increases/decreases for FY23.	(76,512.00)											
12	9160	15 57430	INSURANCE ACCIDENT - POLICE/FIRE	Police & Fire Accident Insurance is through CHUBB.	\$10,900.00		10,900.00											
13	9160	15 57440	INSURANCE SURETY BONDS	The surety bond covers the municipality against financial harm. The Town uses Travelers for surety bonds on employees handling the bulk of the Town's cash. This lise the cover or continency:	\$500.00		500.00											
14	9160	15 57440	SALARY RESERVE	This line item serves as contingency funds for contractual positions and collective bargaining unions whose contracts are expiring (without a new contract in place) at the end of current fiscal year.	(\$50,000.00)		(50,000.00)											
15	9920	0 59601	UNEMPLOYMENT FUND (FUND 088)	fiscal year. The fund was established by vote at the 2017 Annual Town Meeting as a special fund for the anticipated costs of funding reimbursements to the Commonwealth for unemployment compensation benefits.		Fund Balance as of 12/31/21 is \$77,853.68												

				OTHER EXPENSE" LINE IT	EMS OVER	GUIDELI	NES & ESSENTIAL UN-FUNDED LINE IT	EMS						ACCC	UNTANT'	S VOTE TH	RACKER OF FCM DECISIONS	
fund Also depa	ed wit includ irtmen	hin the d ed are lir ital reque	etailed budget and the amount ne items that are not currently i ests that have been determined	that exceeds the guidelines is included included in the Omnibus Budget (e.g. al	l on this list. Il-inclusive budg rticular departm	et; comprising	ebt and Unclassified Accounts, these items are level of all town departments). They consists of ded. All requests that represent a change in the payroll	"OTHER" OVER GUIDELINES ICLASSIFIED/FIXED CHARGES	"OTHER" OVER GUIDELINES <i>CONTRACTUAL</i>	ER" OVER GUIDELINE D'L FUNDS NEEDED	NTIAL/UN-FUNDED NEW ITEMS	TO BE DETERMINED	APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	NOTE
	C	ODE	LINE ITEM	SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)	S		"OTH	ESSE							
16	99200	J 59602	COMPENSATED ABSENSES (FUND 089)	The fund was established by vote at the 2017 Annual Town Meeting as a reserve fund for future payments of accrued liabilities for compensated absences due to any employee or full- time officer f the Town upon termination of employment.			Fund Balance as of 12/31/21 is \$102,144.91											
17	99200	7 59603	POLICE/FIRE SPECIAL IDEMNITY LEAVE (FUND 090)	The fund was established by vote at the 2017 Annual Town Meeting as a special fund for payment of injury leave compensation or medical bills incurred under G.L. c41 111F or 100.			Fund Balance as of 12/31/21 is \$76,912.34											
				Subtotal		(\$131,199.00)		(131,199.00)										
				TOTAL	\$75,000.00	\$268,738.00	1	(73,099.00)		43,157.00	194,009.00							
								(73,099.00)			257,852.00							
											184,753.00							