

"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS

ACCOUNTANT'S VOTE TRACKER OF FCM DECISIONS

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. Other than Debt and Unclassified Accounts, these items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget; comprising of all town departments). They consists of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

CODE	LINE ITEM	SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)	"OTHER" OVER GUIDELINES UNCLASSIFIED/FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADTL FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS	TO BE DETERMINED	WITHDRAWN	APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	NOTE
8	16102 51870	TOWN CLERK ELECTION WORKERS		\$9,669.00	Based 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		\$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 ES&S 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		\$7,000.00	Existing codification has been specific to the Town's General By-Laws. This \$7,000 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 website.							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		\$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 week 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 Zoning Board.				35,497.00			35,497.00					3/14/22 - Hold until all members available to vote 3/21/22 - Move to OVERRIDE
13	21005 53000	POLICE MED EXAM / DRUG TESTIG		\$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 hires require a medical exam and a psychological exam. The Medical exam costs \$832, Psychological exam costs \$450.			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		\$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 cost is not covered by the grant.							8,760.00					FCM-Level III Request Withdrawn
15	21005 54226	POLICE COPIER EXPENSE		\$2,934.00	In FY22 the copier 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		\$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		\$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 ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. Other than Debt and Unclassified Accounts, these items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget; comprising of all town departments). They consists of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS					ACCOUNTANT'S VOTE TRACKER OF FCM DECISIONS													
CODE	LINE ITEM	SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)	"OTHER" OVER GUIDELINES UNCLASSIFIED/FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADD'L FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS	TO BE DETERMINED	WITHDRAWN	APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	NOTE	
18	22002 51130	FIRE F/T FIREFIGHTER			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 its' 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 in the community. On-call hours are 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.	50,000.00			138,347.00				03/28/22				3/14/22 - Hold until all members available to vote 3/21/22 - Reduced by \$15,000; move to OVERRIDE \$123,347	
19	22002 51920	FIRE UNIFORM ALLOWANCE	\$50,000.00	\$138,347.00	Contingency: Call Wages line item is under-funded based on changes in the contract and would need to be increased by \$47,000.													
20	22005 53800	FIRE PROFESSIONAL SERVICES AMBULANCE BILLING		\$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		\$6,000.00	Final expenses for FY21 exceed the budget by over \$4,000. Current expenses are exceeding the half-year budget by approximately 8%. 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)		\$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. Increased hours will also allow for better office coverage and communication with customers.			18,479.00				13,529.00	03/14/22	Dow	David	5-0-0	Per Kevin: Reduced from 10 hours to 2 hours; putting together offer letter tomorrow morning - "super excited" Karen Dow - LY dropped Admin Assist hours back down	
23	24102 51140	INSPECTIONS ALTERNATE INSPECTOR OF BUILDINGS		\$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		\$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: TREE REMOVAL \$50,000 TREE PLANTING \$35,000	
25	41105	STORM WATER MANAGEMENT CONSULTANT		\$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 epa.gov/npdes								10,000.00				FCM Level III Changes to Warrant Article CONSULTANTFOR MS4 GENERAL PERMIT \$50,000	

"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. Other than Debt and Unclassified Accounts, these items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget; comprising of all town departments). They consists of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

ACCOUNTANT'S VOTE TRACKER OF FCM DECISIONS

CODE	LINE ITEM	SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)	"OTHER" OVER GUIDELINES UNCLASSIFIED/FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADDTL FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS	TO BE DETERMINED	WITHDRAWN	APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	NOTE
28	49405 xxxxx 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 (perfluorooctanoic 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 xxxxx 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 costs 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 Changed to Warrant Article: LANDFILL REPAIRS \$35,000
30	61005 52500 LIBRARY 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	\$4,000 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. \$7,200 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 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				464.00	03/14/22	Dow	Duval	5-0-0		
Subtotal:			\$75,000.00	\$399,937.00		58,100.00	20,686.00	43,157.00	194,009.00		267,816.00	198,708.00					
				\$474,937.00					315,952.00			466,524.00					
											double check	8,413.00					

NOTE: Revised #26 not included in formula; net = 0

"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. Other than Debt and Unclassified Accounts, these items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget; comprising of all town departments). They consists of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

CODE	LINE ITEM	SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)	"OTHER" OVER GUIDELINES UNCLASSIFIED/FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADD'L FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS
BELOW IS A SUMMARY OF ALL DEBT & UNCLASSIFIED/FIXED CHARGES; THE CHANGES ARE INCLUDED IN THE OMNIBUS BUDGET DOCUMENT									
1	71005 591*	DEBT PRINCIPAL PAYMENTS		(\$185,000.00)		(185,000.00)			
2	71005 592*	DEPT INTEREST PAYMENTS		(\$30,200.00)	This decrease is due to maturing debt. It is all excluded debt.	(30,200.00)			
3	75105 595*	SHORT TERM (TEMPORARY) DEBT		\$0.00					
4	91005 51700	ESSEX COUNTY RETIREMENT		\$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	91505 51730	MIIA HEALTH INSURANCE		\$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			
6	91505 51740	BOSTON LIFE INSURANCE		(\$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.	(350.00)			
7	91505 51750	MEDICARE TAX (1.45%)		\$0.00	Tax is based on payroll. Level funded budget will cover the costs for FY23.				
8	91505 51770	ADMINISTRATIVE FEES		\$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	91505 51771	HRS INPATIENT HOSPITAL		\$0.00	Budget is currently set at \$2,000 for request for employee reimbursement for certain medical copays.				2,000.00
10	91605 51720	INSURANCE WORKMAN'S COMP		\$4,000.00	Workers' Compensation In insurance through MIIA. MIIA is the non-profit insurance provider established in 1982 to deliver insurance costs stability.	4,000.00			
11	91605 57400	INSURANCE PROPERTY LIABILITY		(\$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	91605 57430	INSURANCE ACCIDENT - POLICE/FIRE		\$10,900.00	Police & Fire Accident Insurance is through CHUBB.	10,900.00			
13	91605 57440	INSURANCE SURETY BONDS		\$500.00	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.	500.00			
14	91605 57440	SALARY RESERVE		(\$50,000.00)	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)			
15	99200 59602	UNEMPLOYMENT FUND (FUND 088)			Fund Balance as of 12/31/21 is \$77,853.68				

ACCOUNTANT'S VOTE TRACKER OF FCM DECISIONS

TO BE DETERMINED
WITHDRAWN
APPROVED "Vote in affirmative"
DATE
MOTION BY
SECONDED BY
INITIAL VOTE
NOTE

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.

"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. Other than Debt and Unclassified Accounts, these items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget; comprising of all town departments). They consists of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

CODE	LINE ITEM	SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)	"OTHER" OVER GUIDELINES UNCLASSIFIED/FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADDTL FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS
16	89200 59602	COMPENSATED ABSENCES (FUND 089)			Fund Balance as of 12/31/21 is \$102,144.91				
17	89200 59603	POLICE/FIRE SPECIAL IDEMNITY LEAVE (FUND 090)			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		(73,099.00)	20,686.00	43,157.00	194,009.00
						(73,099.00)			257,852.00
									184,753.00

ACCOUNTANT'S VOTE TRACKER OF FCM DECISIONS

TO BE DETERMINED
WITHDRAWN
APPROVED "Vote in affirmative"
DATE
MOTION BY
SECONDED BY
INITIAL VOTE
NOTE