

**THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
TAX RATE RECAPITULATION**

FISCAL 2015

**OF
TOPSFIELD**
City / Town / District

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from IIe) \$ 26,033,068.40

Ib. Total estimated receipts and other revenue sources (from IIIe) 6,042,805.00

Ic. Tax levy (Ia minus Ib) \$ 19,990,263.40

Id. Distribution of Tax Rates and levies

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	92.3706%	18,465,126.24	1,122,500,493	16.45	18,465,133.11
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	4.5551%	910,576.49	55,354,491	16.45	910,581.38
Net of Exempt					0.00
Industrial	1.4349%	286,840.29	17,436,976	16.45	286,838.26
SUBTOTAL	98.3606%		1,195,291,960		19,662,552.75
Personal	1.6394%	327,720.38	19,921,620	16.45	327,710.65
TOTAL	100.0000%		1,215,213,580		19,990,263.40

Board of Assessors of

TOPSFIELD

MUST EQUAL IC

City / Town / District

NOTE : The information has not been Approved and is subject to change.

Pauline M. Evans, Principal Assessor, Topsfield,
978-887-1514

11/3/2014 10:49 AM Authorized to submit on behalf of Board of As...

Assessor

Date (Comments)

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By

Everett Griffiths

Date :

14-NOV-14

Approved :

Anthony Rassias

Director of Accounts



(Gerard D. Perry)

TAX RATE RECAPITULATION

FISCAL 2015

TOPSFIELD

City / Town / District

II. Amounts to be raised

IIa. Appropriations (col.(b) through col.(e) from page 4)

\$ 25,563,101.00

IIb. Other amounts to be raised

1. Amounts certified for tax title purposes
2. Debt and interest charges not included on page 4
3. Final court judgements
4. Total overlay deficits of prior years
5. Total cherry sheet offsets (see cherry sheet 1-ER)
6. Revenue deficits
7. Offset receipts deficits Ch. 44, Sec. 53E
8. Authorized Deferral of Teachers' Pay
9. Snow and ice deficit Ch. 44, Sec. 31D
10. Other (specify on separate letter)

0.00
0.00
0.00
0.00
13,838.00
0.00
0.00
0.00
0.00
0.00

TOTAL IIb (Total lines 1 through 10)

13,838.00

IIc. State and county cherry sheet charges (C.S. 1-EC)

283,024.00

IId. Allowance for abatements and exemptions (overlay)

173,105.40

IIe. Total amount to be raised (Total IIa through IId)

\$ 26,033,068.40

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State

1. Cherry sheet estimated receipts (C.S. 1-ER Total)
 2. Massachusetts school building authority payments
- TOTAL IIIa

\$ 1,798,149.00
0.00

1,798,149.00

IIIb. Estimated receipts - Local

1. Local receipts not allocated (page 3, col(b), Line 24)
2. Offset Receipts (Schedule A-1)
3. Enterprise Funds (Schedule A-2)
4. Community Preservation Funds (See Schedule A-4)

TOTAL IIIb

1,311,812.00
0.00
1,388,244.00
0.00

2,700,056.00

IIIc. Revenue sources appropriated for particular purposes

1. Free cash (page 4, col.(c))
2. Other available funds (page 4, col.(d))

TOTAL IIIc

798,719.00
712,064.00

1,510,783.00

IIId. Other revenue sources appropriated specifically to reduce the tax rate

- 1a. Free cash..appropriated on or before June 30, 2014
- b. Free cash..appropriated on or after July 1, 2014
2. Municipal light source
3. Teachers' pay deferral
4. Other source :

TOTAL IIId

33,817.00
0.00
0.00
0.00
0.00

33,817.00

IIIe. Total estimated receipts and other revenue sources

(Total IIIa through IIId)

\$ 6,042,805.00

IV. Summary of total amount to be raised and total receipts from all sources

- a. Total amount to be raised (from IIe)
- b. Total estimated receipts and other revenue sources (from IIIe)
- c. Total real and personal property tax levy (from Ic)
- d. Total receipts from all sources (total IVb plus IVc)

\$	26,033,068.40
\$	6,042,805.00
\$	19,990,263.40
\$	26,033,068.40

LOCAL RECEIPTS NOT ALLOCATED *

TAX RATE RECAPITULATION

TOPSFIELD

City/Town/District

	(a) Actual Receipts Fiscal 2014	(b) Estimated Receipts Fiscal 2015
==> 1 MOTOR VEHICLE EXCISE	1,023,722.54	800,975.00
2 OTHER EXCISE		
==> a.Meals	0.00	0.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	40,261.07	25,300.00
==> 4 PAYMENTS IN LIEU OF TAXES	56,467.89	56,400.00
5 CHARGES FOR SERVICES - WATER	0.00	0.00
6 CHARGES FOR SERVICES - SEWER	0.00	0.00
7 CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8 CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9 OTHER CHARGES FOR SERVICES	9,343.35	8,000.00
10 FEES	96,392.90	82,000.00
11 RENTALS	0.00	0.00
12 DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13 DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14 DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00
15 DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16 OTHER DEPARTMENTAL REVENUE	88,880.51	82,737.00
17 LICENSES AND PERMITS	349,447.99	185,000.00
18 SPECIAL ASSESSMENTS	0.00	0.00
==> 19 FINES AND FORFEITS	68,080.16	48,000.00
==> 20 INVESTMENT INCOME	13,422.73	13,000.00
==> 21 MEDICAID REIMBURSEMENT	10,332.21	10,000.00
==> 22 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	400.00	400.00
23 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	31,787.61	0.00
24 TOTALS	\$ 1,788,538.96	\$ 1,311,812.00

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2015 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Pamela Wood, Accountant, Topsfield, 978-887-1508

10/9/2014 3:46 PM

Accounting Officer

Date

* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2014 estimated receipts to FY2015 estimated

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

TAX RATE RECAPITULATION

TOPSFIELD

FISCAL 2015

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS	
							MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a) Total Appropriations of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
05/06/2014	2014	290,695.00	0.00	0.00	290,695.00	0.00	0.00	0.00
05/06/2014	2015	25,272,406.00	22,773,776.00	798,719.00	421,369.00	1,278,542.00	80,000.00	3,255,000.00
Totals		25,563,101.00	22,773,776.00	798,719.00	712,064.00	1,278,542.00		
		Must Equal Cols. (b) thru (e)						

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

TOPSFIELD

Ann D Gill, Town Clerk, Topsfield, 978-887-1505

10/24/2014 10:52 AM

City/Town/District

Clerk

Date

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE
FISCAL 2015 TAX LEVY LIMITATION FOR

TOPSFIELD

FOR BUDGET PLANNING PURPOSES

Final Tax Rate Set

I. TO CALCULATE THE FY 2014 LEVY LIMIT

A. FY 2013 Levy Limit	17,888,276
A1. ADD Amended FY 2013 Growth	0
B. ADD (IA + IA1) * 2.5%	447,207
C. ADD FY 2014 New Growth	459,862
C1. ADD FY 2014 New Growth Adjustment	0
D. ADD FY 2014 Override	0
E. FY 2014 Subtotal	18,795,345
F. FY 2014 Levy Ceiling	29,080,867

I. \$18,795,345
FY 2014 Levy Limit

II. TO CALCULATE THE FY 2015 LEVY LIMIT

A. FY 2014 Levy Limit from I.	18,795,345
A1. ADD Amended FY 2014 Growth	
B. ADD (IIA + IIA1) * 2.5%	469,884
C. ADD FY 2015 New Growth	417,940
C1. ADD FY 2015 New Growth Adjustment	0
D. ADD FY 2015 Override	199,500
E. FY 2015 Subtotal	19,882,669
F. FY 2015 Levy Ceiling	30,380,340

II. \$19,882,669
FY 2015 Levy Limit

III. TO CALCULATE THE FY 2015 MAXIMUM ALLOWABLE LEVY

A. FY 2015 Levy Limit from II.	19,882,669
B. FY 2015 Debt Exclusion(s)	803,531
C. FY 2015 Capital Expenditure Exclusion(s)	0
D. FY 2015 Stabilization Fund Override	0
E. FY 2015 Other Adjustment	0
F. FY 2015 Water / Sewer	0
G. FY 2015 Maximum Allowable Levy	\$20,686,200

NOTE : The information has not been Approved and is subject to change.

Pauline M. Evans, Principal Assessor, Topsfield, 978-887-1514
(Board of Assessors)

11/3/2014 10:38 AM
(Date)

Authorized to submit on behalf of Board of Assessors. Signatures on file.
(Comments)

BUREAU OF ACCOUNTS
SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al

Fiscal Year 2015

TOPSFIELD

City / Town / District

A-2(1ST)

Type of enterprise fund/statutory reference

Fund Description : WATER M.G.L. Ch44, S53F1/2 et al

	(a) FY 2014 Actual Revenues	(b) FY 2015 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$974,969.52	\$998,544.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$504.53	\$0.00	*
Investment income	\$3,060.82	\$3,000.00	*
Total revenues	\$978,534.87	\$1,001,544.00	
Retained earnings appropriated **	\$0.00	\$137,000.00	
Other enterprise available funds	\$0.00	\$213,000.00	
Specify prior appropriation	\$0.00	\$0.00	
Total current year revenues and available funds	\$978,534.87	\$1,351,544.00	
Retained earnings appropriated for PY costs **		\$0.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$0.00	To Recap pg 2
Total revenues and available funds	\$978,534.87	\$1,351,544.00	Part IIIB, line 3

* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

** Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

NOTE : The information has not been Approved and is subject to change.

I hereby certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

Ann D Gill, Town Clerk, Topsfield, 978-887-1505
(Clerk)

10/24/2014 10:51 AM
(Date)

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Pamela Wood, Accountant, Topsfield, 978-887-1508
(Accounting Officer)

10/9/2014 10:04 AM
(Date)

We hereby attest that the revenues itemized above have not been used as a revenue source elsewhere in the Tax Rate or Pro Forma Recap.

Pauline M. Evans, Principal Assessor, Topsfield, 978-887-1514
(Board of Assessors)

11/3/2014 10:28 AM
(Date)

Authorized to submit behalf of the Board of Assessors. Signatures on file.
(Comments)

TOPSFIELD

City or Town

A-2(1ST)

Types of Enterprise Fund

WATER M.G.L. Ch44, S53F1/2 et al

Fund Description

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES

\$258,650.00

EXPENSES

\$503,192.00

CAPITAL OUTLAY

\$0.00

RESERVE FUND

\$130,000.00

OTHER APPROP IN ENT. FUND

prior app & retained earnings

\$350,000.00

PY costs approp from retained earnings or other enterp available funds

\$0.00 (Must equal total part 1b)

Total costs appropriated in enterprise fund

\$1,241,842.00 2a

b. Costs appropriated in the general fund

HEALTH INSURANCE

\$17,323.00

PENSION

\$35,327.00

SHARED EMPLOYEES

\$29,282.00

SHARED FACILITY

\$945.00

OTHER2

Legal

\$4,806.00

OTHER3

Insurance

\$22,019.00

Total costs appropriated in general fund

\$109,702.00 2b

Total costs

\$1,351,544.00 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds

\$1,351,544.00 (Part 1 col b)

Less : Total costs

\$1,351,544.00 (Part 2)

Less : Prior year deficit

\$0.00 (To Recap Pg 2)

(Negative represents subsidy)

\$0.00

4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$1,241,842.00 (To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$1,241,842.00 (Must equal total part 2a)

NOTE : The information has not been Approved and is subject to change.

BUREAU OF ACCOUNTS
SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al

Fiscal Year 2015

TOPSFIELD

City / Town / District

A-2(2ND)

Type of enterprise fund/statutory reference

Fund Description : SOLID WASTE CH. 44, S53F 1/2

	(a) FY 2014 Actual Revenues	(b) FY 2015 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$0.00	\$0.00	
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$218.18	\$0.00	*
Total revenues	\$218.18	\$0.00	
Retained earnings appropriated **	\$0.00	\$36,700.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$218.18	\$36,700.00	
Retained earnings appropriated for PY costs **		\$0.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$0.00	To Recap pg 2
Total revenues and available funds	\$218.18	\$36,700.00	Part IIIB, line 3

* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

** Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

NOTE : The information has not been Approved and is subject to change.

I hereby certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

Ann D Gill, Town Clerk, Topsfield, 978-887-1505
(Clerk)

10/24/2014 10:52 AM
(Date)

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Pamela Wood, Accountant, Topsfield, 978-887-1508
(Accounting Officer)

10/9/2014 10:04 AM
(Date)

We hereby attest that the revenues itemized above have not been used as a revenue source elsewhere in the Tax Rate or Pro Forma Recap.

Pauline M. Evans, Principal Assessor, Topsfield, 978-887-1514
(Board of Assessors)

11/3/2014 10:31 AM
(Date)

Authorized to submit on behalf of Board of Assessors. Signatures on File
(Comments)

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES

\$0.00

EXPENSES

\$0.00

CAPITAL OUTLAY

\$0.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

Retained Earnings

\$36,700.00

PY costs approp from retained earnings or other enterp available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$36,700.00

2a

b. Costs appropriated in the general fund

HEALTH INSURANCE

\$0.00

PENSION

\$0.00

SHARED EMPLOYEES

\$0.00

SHARED FACILITY

\$0.00

OTHER2

\$0.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$0.00

2b

Total costs

\$36,700.00

2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds

\$36,700.00

(Part 1 col b)

Less : Total costs

\$36,700.00

(Part 2)

Less : Prior year deficit

\$0.00

(To Recap Pg 2)

(Negative represents subsidy)

\$0.00

4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$36,700.00

(To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$36,700.00

(Must equal total part 2a)

NOTE : The information has not been Approved and is subject to change.

BUREAU OF ACCOUNTS
SCHEDULE A-3 FOR FISCAL 2015
REVOLVING FUNDS CH.44 S.53E1/2

TOPSFIELD
City / Town / District

(A) Date of Vote	(B) Department Authorized to Spend	(C) Type of Receipts Credited	(D) FY2014 Actual Revenues	(E) FY2015 Receipts Authorized
05/06/2014	Cemetery	Cemetery Fees	\$31,566.48	\$25,000.00
05/06/2014	Conservation Commiss	General Wetlands Bylaw	\$8,343.25	\$10,000.00
05/06/2014	Park Revolving Fund	Recreation Program Fees	\$22,330.00	\$45,000.00
TOTAL			\$62,239.73	\$80,000.00

NOTE : The information has not been Approved and is subject to change.

* This amount must agree with page 4, column (f) of the Tax Rate and Pro Forma Recap forms. If the amount in column (e) is greater than the amount in column (d), additional documentation for the increase may be requested.

The total of all revolving funds pursuant to this law cannot exceed 10% of the prior fiscal year's tax levy. Each department's revolving fund cannot exceed 1% of the prior fiscal year's tax levy.

I hereby certify that the actual revenues as shown in column (d) are to the best of my knowledge correct and complete.

Pamela Wood, Accountant, Topsfield, 978-887-1508
(Accounting Officer)

10/9/2014 10:05 AM
(Date)

.....
We hereby attest that the receipts itemized above have not been used as a revenue source elsewhere on the Tax Rate or the Pro Forma Recap.

Pauline M. Evans, Principal Assessor, Topsfield,
978-887-1514
(Board of Assessors)

11/3/2014 10:33 AM
(Date)

Authorized to submit on behalf of Board of Assessors. Signatures on file.
(Comments)

BUREAU OF ACCOUNTS
SCHEDULE B-1
FREE CASH CERTIFICATION AND APPROPRIATION

Fiscal Year 2015

TOPSFIELD
City / Town / District

PART I

1. 7/1/2013 FREE CASH CERTIFICATION	\$	1,582,536.00
ADD:		
2. FREE CASH UPDATE		0.00
TOTAL		1,582,536.00
SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION		
3. FY 2014 RECAP		0.00
4. FY 2015 RECAP		832,536.00
BALANCE OF UNAPPROPRIATED FREE CASH	\$	750,000.00

PART II

1. 7/1/2014 FREE CASH CERTIFICATION	\$	1,897,634.00
ADD:		
2. FREE CASH UPDATE		0.00
TOTAL		1,897,634.00
SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION		
3. FY 2015 RECAP		0.00
BALANCE OF UNAPPROPRIATED FREE CASH	\$	1,897,634.00

NOTE : The information has not been Approved and is subject to change.

Pamela Wood, Accountant, Topsfield, 978-887-1508
(Accounting Officer)

10/9/2014 10:13 AM
(Date)

BUREAU OF ACCOUNTS
SCHEDULE B-2 FOR FISCAL 2015
SOURCES AND USES OF OTHER AVAILABLE FUNDS

TOPSFIELD
City / Town / District

Date of Appropriation	Source of Fund	Use of Fund	Col. A Amount in Fund when Appropriation was made	Col. B Amount of Appropriation
5/6/14	Selectmen Salary Acct	Police Salary Acct	51,335.27	2,480.00
5/6/14	Selectmen Salary Acct	Fire Salary Acct	48,855.27	1,946.00
5/6/14	Selectmen Salary Acct	Treasurer Collector Wage Acct	46,909.27	1,154.00
5/6/14	Selectmen Salary Acct	Selectmen Other Acct	45,755.27	1,800.00
5/6/14	MIAA Health Insurance Acct	Snow & Ice Wage Acct	559,485.65	9,400.00
5/6/14	MIAA Health Insurance Acct	Snow & Ice Wage Acct	550,085.65	83,500.00
5/6/14	Essex Retirement Acct	Town Hall Other Acct	15,621.00	3,800.00
5/6/14	Essex Retirement Acct	Treasurer Collector Other Acct	11,821.00	1,040.00
5/6/14	Worker Compensation Acct	Fire Other Acct	17,270.46	14,000.00
5/6/14	Worker Compensation Acct	Highway Wage Acct	3,270.46	2,060.00
5/6/14	Property & Liability Ins Acct	Highway Other Acct	54,510.10	11,100.00
5/6/14	Property & Liability Ins Acct	Library Maintenance & Repair Acct	43,410.10	8,647.00
5/6/14	Property & Liability Ins Acct	School Other Acct	34,763.10	5,000.00
5/6/14	Property & Liability Ins Acct	Selectmen Other Acct	29,763.10	5,000.00
5/6/14	Property & Liability Ins Acct	Town Hall Other Acct	24,763.10	5,000.00
5/6/14	Property & Liability Ins Acct	Police Wage Acct	19,763.10	13,628.00
5/6/14	Police Other Acct	Police Wage Acct	37,880.09	10,000.00
5/6/14	Insurance & Restitution Acct	Police Wage Acct	67,100.58	14,740.00
5/6/14	Assessors Wage Acct	Assessors Other Acct	7,157.08	1,200.00
5/6/14	Art. 19/13 ATM	Inspectional Services Other Acct	1,660.00	1,660.00
5/6/14	Art. 17/13 ATM	Town Hall Other Acct	3,642.37	3,078.00
5/6/14	Art. 3/13 ATM Insurance Medical	Purchase Technology Equipment Elem. Sch	466,585.65	90,462.00
5/6/14	Chapter 90 Funds	Highway Dept	215,037.30	271,240.00
5/6/14	Gould Trust Fund Part B	Library Debt Service	318,210.03	66,000.00
5/6/14	Fund Bal Reserved for Future Approp	Debt Service	10,566.25	1,722.00
5/6/14	Conservation Revolving Fund	Conservation Budget	42,025.82	26,000.00
5/6/14	Art. 7/13 ATM	Essex North Shore Agric & Tech Assessment Chg	2,807.00	2,807.00
5/6/14	Art. 15/12 ATM	Triennial Recertification Assessors	27,872.00	25,000.00
5/6/14	Art. 5/11 ATM	Telephone System for Town Hall & Library	3,600.00	3,600.00
5/6/14	Perpetual Care Fund	Purchase of Lawn Sweeper	904,444.41	20,000.00
5/6/14	Park Revolving Fund	Purchase of Lawn Sweeper	8,139.75	5,000.00

TOTAL

712,064.00

Column (A) must be greater than or equal to the amount of the appropriation in Column (B) at the time of the appropriation unless otherwise specified by general or special law.

(Must equal Recap page 4 column d)

NOTE : The information has not been Approved and is subject to change.

Pamela Wood, Accountant, Topsfield, 978-887-1508
(Accounting Officer)

10/9/2014 10:12 AM
(Date)

**BUREAU OF ACCOUNTS
SCHEDULE OL-1
OVERLAY WORKSHEET FOR FISCAL 2015**

City / Town / District TOPSFIELD

	A. FY2014	B. FY2013	C. FY2012	PRIOR YEARS	TOTAL
1. Overlay raised per recap	168,386.27	146,159.09	154,808.65		
2. Overlay deficits raised	0.00	0.00	0.00		
3. Less-total abatements and exemptions charged through 06/30/2014	60,928.71	84,062.90	101,470.36		
4. Less-amount transferred to overlay surplus if any	0.00	0.00	0.00		
5. Totals - should equal FY2014 balance sheet	107,457.56	62,096.19	53,338.29	131,224.12	354,116.16

Pamela Wood, Accountant, Topsfield, 978-887-1508
(Accounting Officer)

10/9/2014 11:26 AM
(Date)

6. Potential additional liability
(ATB Cases)

51,789.18	3,744.87	3,020.26	56,162.49	114,716.80
112,717.89	87,807.77	104,490.62		

7. Total potential liability
(add 3+6)

NOTE : The information has not been Approved and is subject to change.

Pauline M. Evans, Principal Assessor, Topsfield,
978-887-1514
(Assessor)

11/3/2014 10:36 AM
(Date)

Authorized to submit on behalf of Board of Assessors. Signatures on file
(Comments)

BUREAU OF ACCOUNTS

SCHEDULE DE-1

DEBT EXCLUSION FORM

City / Town

TOPSFIELD

Fiscal Year : 2015

(A) BALLOT VOTE	(B) PURPOSE(S) OF EXCLUSION VOTE	(C) DATE OF ORIGINAL ISSUANCE NOTE/BOND PER PURPOSE(S)	(D) TEMP OR PERM (T/P)	(E) FY2014 NET EXCLUDED DEBT SERVICE	(F) FY2014 GROSS DEBT SERVICE EXPENDED	(G) FY2015 GROSS DEBT SERVICE EXCLUDABLE	(H) REIMBURSEMENTS/ ADJUSTMENTS	(I) FY2015 NET EXCLUDED DEBT SERVICE
10/30/96	Library Renov & Expansion	03/01/01	P	37,911.00	104,037.50	105,437.50	66,127.00	39,311.00
05/08/97	Masconomet Design Renov & E	07/17/98	P	298,001.00	655,066.14	632,705.85	344,523.00	288,183.00
05/08/97	Elementary School Design	06/26/98	P	31,703.00	31,800.00	31,050.00	97.00	30,953.00
02/12/98	Elementary Schools	03/15/02	P	178,524.00	178,750.00	179,550.00	226.00	179,324.00
05/01/01	Town Hall Renovations	03/15/02	P	11,667.00	11,900.00	11,600.00	233.00	11,367.00
05/07/98	Landfill Capping	03/01/01	P	93,630.00	93,810.00	90,810.00	180.00	90,630.00
09/23/99	Public Works Facility	03/01/01	P	96,231.00	109,312.50	100,712.50	10,222.00	90,491.00
05/04/00	1250 GPM Combination Pumpe	03/01/01	P	28,863.00	27,000.00	26,000.00	137.00	25,863.00
05/03/07	Replace and Repair 2 Bridges	01/22/09	P	49,009.00	49,580.00	47,980.00	571.00	47,409.00
							TOTAL	803,531.00

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

NOTE : The information has not been Approved and is subject to change.

Barbara Michalowski, Treasurer, Topsfield, 978-887-1511

10/24/2014 10:09 AM

(Financial Officer)

(Date)

BUREAU OF ACCOUNTS
SCHEDULE OF AMOUNTS CERTIFIED FOR
TAX TITLE PURPOSES
(Recap/Pro Forma page 2, item IIB, line 1)

City\Town\District TOPSFIELD
Fiscal Year : 2015

<u>Filing and recording fees including examiner's costs required by the Land Court</u>	\$	<u>0.00</u>
<u>Advertising and publishing costs</u>	\$	<u>0.00</u>
<u>Certified Mailing</u>	\$	<u>0.00</u>
<u>Other-(specify)</u>		
TOTAL	\$	<u>0.00</u>

NOTE : The information has not been Approved and is subject to change.