FY21
BUDGET - TA/BOS REVIEW

# Town of Topsfield - Fiscal Year 2021 Budget

| | FY18 ACTUALS | FY19 ACTUALS | FY20 BUDGETED | FY21 REQUESTED | FY21 TA / BOS | FY21 FIN COMM | % of FY21 v2 over FY20 |
|---|---|---|---|---|---|---|---|
| **GENERAL GOVERNMENT** | | | | | | | |
| **MODERATOR** | | | | | | | |
| **MODERATOR SALARY & WAGES:** | - | - | 50.00 | 50.00 | 50.00 | - | 0.00% |
| **TOTAL MODERATOR:** | - | - | 50.00 | 50.00 | 50.00 | - | 0.00% |
| **SELECTMEN DEPARTMENT** | | | | | | | |
| SALARIES | 132,068.15 | 288,093.51 | 205,138.00 | 211,663.00 | 211,371.00 | - | |
| WAGES | 116,721.61 | 64,655.51 | 69,010.00 | 71,865.00 | 71,585.00 | - | |
| **SELECTMEN SALARY & WAGES:** | 248,789.76 | 352,749.02 | 274,148.00 | 283,528.00 | 282,956.00 | - | 3.21% |
| **SELECTMEN EXPENSES:** | 13,701.81 | 12,600.39 | 14,111.00 | 14,111.00 | 14,111.00 | - | 0.00% |
| **TOTAL SELECTMEN DEPARTMENT:** | 262,491.57 | 365,349.41 | 288,259.00 | 297,639.00 | 297,067.00 | - | 3.06% |
| **SELECTMEN SPECIAL** | | | | | | | |
| **SPECIAL SELECTMEN EXPENSES** | 77,782.06 | 71,790.63 | 77,300.00 | 77,300.00 | 77,300.00 | - | 0.00% |
| **TOTAL SELECTMEN SPECIAL:** | 77,782.06 | 71,790.63 | 77,300.00 | 77,300.00 | 77,300.00 | - | 0.00% |
| **FINANCE COMMITTEE:** | | | | | | | |
| WAGES | 1,185.24 | 1,336.67 | 1,505.00 | 1,579.00 | 1,572.00 | - | |
| **FINANCE COMMITTEE SALARY & WAGES:** | 1,185.24 | 1,336.67 | 1,505.00 | 1,579.00 | 1,572.00 | - | 4.45% |
| **FINANCE COMMITTEE EXPENSES:** | 180.00 | 180.00 | 395.00 | 395.00 | 350.00 | - | -11.39% |
| **RESERVE FUND** | - | - | 100,000.00 | 100,000.00 | 100,000.00 | - | 0.00% |
| **TOTAL FINANCE COMMITTEE:** | 1,365.24 | 1,516.67 | 101,900.00 | 101,974.00 | 101,922.00 | - | 0.02% |
| **ACCOUNTING DEPARTMENT** | | | | | | | |
| SALARIES | 93,891.20 | 98,404.80 | 103,920.00 | 108,493.00 | 108,075.00 | - | |
| WAGES | 39,832.94 | 47,640.21 | 50,941.00 | 53,141.00 | 52,928.00 | - | |
| **ACCOUNTING SALARY & WAGES:** | 133,724.14 | 146,045.01 | 154,861.00 | 161,634.00 | 161,003.00 | - | 3.97% |
| **ACCOUNTING EXPENSES:** | 27,529.35 | 29,970.53 | 30,226.00 | 30,226.00 | 30,226.00 | - | 0.00% |
| **TOTAL ACCOUNTING DEPARTMENT:** | 161,253.49 | 176,015.54 | 185,087.00 | 191,860.00 | 191,229.00 | - | 3.32% |
| **ASSESSOR'S DEPARTMENT** | | | | | | | |
| SALARIES | 82,500.00 | 86,244.00 | 90,835.00 | 94,639.00 | 94,284.00 | - | |
| WAGES | 44,854.38 | 46,556.10 | 50,068.00 | 52,203.00 | 51,508.00 | - | |
| **ASSESSOR SALARY & WAGES:** | 127,354.38 | 132,800.10 | 140,903.00 | 146,842.00 | 145,792.00 | - | 3.47% |
| **ASSESSOR EXPENSES:** | 32,038.05 | 27,572.96 | 43,303.00 | 43,303.00 | 43,303.00 | - | 0.00% |
| **TOTAL ASSESSOR DEPARTMENT:** | 159,392.43 | 160,373.06 | 184,206.00 | 190,145.00 | 189,095.00 | - | 2.65% |
| **TREASURER / COLLECTOR DEPARTMENT** | | | | | | | |
| SALARIES | 97,471.00 | 102,108.80 | 107,792.00 | 108,493.00 | 108,075.00 | - | |
| WAGES | 96,162.00 | 101,514.32 | 107,259.00 | 111,850.00 | 111,416.00 | - | |
| **TREASURER / COLLECTOR SALARY & WAGES:** | 193,633.00 | 203,623.12 | 215,051.00 | 220,343.00 | 219,491.00 | - | 2.06% |
| **TREASURER / COLLECTOR EXPENSES:** | 44,107.17 | 44,863.49 | 59,718.00 | 52,068.00 | 52,068.00 | - | -12.81% |
| **TOTAL TREASURER / COLLECTOR:** | 237,740.17 | 248,486.61 | 274,769.00 | 272,411.00 | 271,559.00 | - | -1.17% |
| **TOWN HALL EXPENSE** | | | | | | | |
| **TOWN HALL EXPENSES:** | 180,681.81 | 244,147.87 | 271,471.00 | 271,471.00 | 271,471.00 | - | 0.00% |
| **TOTAL TOWN HALL EXPENSE:** | 180,681.81 | 244,147.87 | 271,471.00 | 271,471.00 | 271,471.00 | - | 0.00% |
| **TOWN OWNED BUILDINGS** | | | | | | | |
| **TOWN OWN BUILDINGS EXPENSES:** | 281.90 | 246.76 | 600.00 | 400.00 | 400.00 | - | -33.33% |
| **TOTAL TOWN OWNED BUILDINGS:** | 281.90 | 246.76 | 600.00 | 400.00 | 400.00 | - | -33.33% |

FY21
BUDGET - TA/BOS REVIEW
# Town of Topsfield - Fiscal Year 2021 Budget

| | FY18 ACTUALS | FY19 ACTUALS | FY20 BUDGETED | FY21 REQUESTED | FY21 TA / BOS | FY21 FIN COMM | % of FY21 v2 over FY20 |
|---|---|---|---|---|---|---|---|
| **PEG /CABLE ADVISORY** | | | | | | | |
| WAGES | - | - | 5,000.00 | 5,000.00 | 5,000.00 | - | |
| **TOWN PEG/CABLE ADVISORY SALARY & WAGES:** | **-** | **-** | **5,000.00** | **5,000.00** | **5,000.00** | **-** | ***0.00%*** |
| **TOWN PEG/CABLE ADVISORY EXPENSES:** | **42,093.19** | **37,400.00** | **44,000.00** | **44,000.00** | **44,000.00** | **-** | ***0.00%*** |
| **TOTAL PEG /CABLE ADVISORY:** | **42,093.19** | **37,400.00** | **49,000.00** | **49,000.00** | **49,000.00** | **-** | ***0.00%*** |
| **TOWN CLERK DEPARTMENT** | | | | | | | |
| SALARIES | 61,925.42 | 69,804.80 | 73,717.00 | 76,964.00 | 76,672.00 | - | |
| WAGES | 23,396.43 | 29,755.98 | 33,188.00 | 32,272.00 | 32,172.00 | - | |
| **TOWN CLERK SALARY & WAGES:** | **85,321.85** | **99,560.78** | **106,905.00** | **109,236.00** | **108,844.00** | **-** | ***1.81%*** |
| **TOWN CLERK EXPENSES:** | **10,994.57** | **14,527.95** | **13,885.00** | **13,885.00** | **13,885.00** | **-** | ***0.00%*** |
| **TOTAL TOWN CLERK:** | **96,316.42** | **114,088.73** | **120,790.00** | **123,121.00** | **122,729.00** | **-** | ***1.61%*** |
| **TRUST FUND CLERK** | | | | | | | |
| **TRUST FUND CLERK** | **-** | **-** | **-** | **-** | **-** | **-** | |
| **TOTAL TRUST FUND CLERK:** | **-** | **-** | **-** | **-** | **-** | **-** | |
| **CONSERVATION COMMISSION** | | | | | | | |
| SALARIES | 61,225.81 | 64,646.40 | 68,246.00 | 71,306.00 | 71,034.00 | - | |
| WAGES | 17,787.92 | 22,939.80 | 24,240.00 | 25,284.00 | 25,186.00 | - | |
| **CONSERVATION COMMISSION SALARY & WAGES:** | **79,013.73** | **87,586.20** | **92,486.00** | **96,590.00** | **96,220.00** | **-** | ***4.04%*** |
| **TOTAL CONSERVATION COMMISSION:** | **79,013.73** | **87,586.20** | **92,486.00** | **96,590.00** | **96,220.00** | **-** | ***4.04%*** |
| **PLANNING BOARD** | | | | | | | |
| WAGES | - | - | 5.00 | 5.00 | 5.00 | - | |
| **PLANNING BOARD SALARY & WAGES** | **-** | **-** | **5.00** | **5.00** | **5.00** | **-** | ***0.00%*** |
| **PLANNING BOARD EXPENSES:** | **990.19** | **2,963.12** | **1,791.00** | **1,791.00** | **1,791.00** | **-** | ***0.00%*** |
| **TOTAL PLANNING BOARD:** | **990.19** | **2,963.12** | **1,796.00** | **1,796.00** | **1,796.00** | **-** | ***0.00%*** |
| **ZONING BOARD** | | | | | | | |
| **ZONING BOARD EXPENSES:** | **553.68** | **739.13** | **745.00** | **745.00** | **745.00** | **-** | ***0.00%*** |
| **TOTAL ZONING BOARD** | **553.68** | **739.13** | **745.00** | **745.00** | **745.00** | **-** | ***0.00%*** |
| **TOTAL GENERAL GOVERNMENT** | **1,299,955.88** | **1,510,703.73** | **1,648,459.00** | **1,674,502.00** | **1,670,583.00** | **-** | ***1.34%*** |

# Town of Topsfield - Fiscal Year 2021 Budget

| | FY18 ACTUALS | FY19 ACTUALS | FY20 BUDGETED | FY21 REQUESTED | FY21 TA / BOS | FY21 FIN COMM | % of FY21 v2 over FY20 |
|---|---|---|---|---|---|---|---|
| **PUBLIC SAFETY** | | | | | | | |
| **POLICE DEPARTMENT** | | | | | | | |
| SALARIES | 127,320.07 | 128,150.00 | 130,700.00 | 249,100.00 | 249,100.00 | - | |
| WAGES | 1,236,218.89 | 1,310,978.22 | 1,318,927.00 | 1,327,052.00 | 1,298,311.00 | - | |
| **POLICE DEPARTMENT SALARY & WAGES** | **1,363,538.96** | **1,439,128.22** | **1,449,627.00** | **1,576,152.00** | **1,547,411.00** | **-** | ***6.75%*** |
| **POLICE DEPARTMENT EXPENSES:** | **149,953.21** | **152,930.63** | **134,150.00** | **134,150.00** | **134,150.00** | **-** | ***0.00%*** |
| **TOTAL POLICE DEPARTMENT:** | **1,513,492.17** | **1,592,058.85** | **1,583,777.00** | **1,710,302.00** | **1,681,561.00** | **-** | ***6.17%*** |
| **FIRE DEPARTMENT** | | | | | | | |
| SALARIES | 99,678.46 | 120,363.28 | 122,768.00 | 122,768.00 | 125,224.00 | - | |
| WAGES | 486,814.29 | 509,746.22 | 669,091.00 | 672,991.00 | 672,509.00 | - | |
| **FIRE DEPARTMENT SALARY & WAGES** | **586,492.75** | **630,109.50** | **791,859.00** | **795,759.00** | **797,733.00** | **-** | ***0.74%*** |
| **FIRE DEPARTMENT EXPENSES:** | **110,768.50** | **153,433.97** | **123,558.00** | **123,558.00** | **123,558.00** | **-** | ***0.00%*** |
| **TOTAL FIRE DEPARTMENT:** | **697,261.25** | **783,543.47** | **915,417.00** | **919,317.00** | **921,291.00** | **-** | ***0.64%*** |
| **INSPECTIONAL SERVICES** | | | | | | | |
| SALARIES | 101,996.21 | 106,901.66 | 110,145.00 | 111,853.00 | 111,424.00 | - | |
| WAGES | 33,096.64 | 30,885.04 | 33,355.00 | 34,684.00 | 34,559.00 | - | |
| **INSPECTIONS DEPARTMENT SALARY & WAGES** | **135,092.85** | **137,786.70** | **143,500.00** | **146,537.00** | **145,983.00** | **-** | ***1.73%*** |
| **INSPECTIONS DEPARTMENT EXPENSES:** | **5,975.98** | **11,423.64** | **16,415.00** | **16,415.00** | **16,415.00** | **-** | ***0.00%*** |
| **TOTAL INSPECTIONAL SERVICES:** | **141,068.83** | **149,210.34** | **159,915.00** | **162,952.00** | **162,398.00** | **-** | ***1.55%*** |
| **SEALER OF WEIGHTS & MEASURES** | | | | | | | |
| WAGES | 1,692.00 | 1,692.00 | 1,726.00 | 1,726.00 | 1,726.00 | - | |
| **SEALER OF WEIGHTS & MEASURERS SALARY & WAGES:** | **1,692.00** | **1,692.00** | **1,726.00** | **1,726.00** | **1,726.00** | **-** | ***0.00%*** |
| **TOTAL SEALER OF WEIGHTS & MEASURERS:** | **1,692.00** | **1,692.00** | **1,726.00** | **1,726.00** | **1,726.00** | **-** | ***0.00%*** |
| **ANIMAL CONTROL OFFICER** | | | | | | | |
| WAGES | 10,028.00 | 10,028.00 | 10,229.00 | 10,229.00 | 10,229.00 | - | |
| **ANIMAL CONTROL OFFICER SALARY & WAGES:** | **10,028.00** | **10,028.00** | **10,229.00** | **10,229.00** | **10,229.00** | **-** | ***0.00%*** |
| **ANIMAL CONTROL OFFICER EXPENSE:** | **268.22** | **-** | **571.00** | **571.00** | **571.00** | **-** | ***0.00%*** |
| **TOTAL ANIMAL CONTROL OFFICER:** | **10,296.22** | **10,028.00** | **10,800.00** | **10,800.00** | **10,800.00** | **-** | ***0.00%*** |
| **ANIMAL INSPECTOR** | | | | | | | |
| SALARY | 7,598.00 | 7,598.00 | 7,750.00 | 7,750.00 | 7,750.00 | - | |
| **ANIMAL INSPECTOR SALARY & WAGES:** | **7,598.00** | **7,598.00** | **7,750.00** | **7,750.00** | **7,750.00** | **-** | ***0.00%*** |
| **ANIMAL INSPECTOR EXPENSE:** | **-** | **-** | **1,840.00** | **1,840.00** | **1,840.00** | **-** | ***0.00%*** |
| **TOTAL ANIMAL INSPECTOR:** | **7,598.00** | **7,598.00** | **9,590.00** | **9,590.00** | **9,590.00** | **-** | ***0.00%*** |
| **TREE WARDEN** | | | | | | | |
| SALARIES | 3,287.00 | 3,287.00 | 3,352.00 | 3,352.00 | 3,352.00 | - | |
| WAGES | 3,132.62 | 2,095.33 | 3,530.00 | 3,530.00 | 3,530.00 | - | |
| **TREE WARDEN SALARY & WAGES:** | **6,419.62** | **5,382.33** | **6,882.00** | **6,882.00** | **6,882.00** | **-** | ***0.00%*** |
| **TREE WARDEN EXPENSES:** | **27,140.65** | **18,622.00** | **8,845.00** | **8,845.00** | **8,845.00** | **-** | ***0.00%*** |
| **TOTAL TREE WARDEN:** | **33,560.27** | **24,004.33** | **15,727.00** | **15,727.00** | **15,727.00** | **-** | ***0.00%*** |
| **TOTAL PUBLIC SAFETY** | **2,404,968.74** | **2,568,134.99** | **2,696,952.00** | **2,830,414.00** | **2,803,093.00** | **-** | ***3.94%*** |

# Town of Topsfield - Fiscal Year 2021 Budget

| | FY18 ACTUALS | FY19 ACTUALS | FY20 BUDGETED | FY21 REQUESTED | FY21 TA / BOS | FY21 FIN COMM | % of FY21 v2 over FY20 |
|---|---|---|---|---|---|---|---|
| **EDUCATION** | | | | | | | |
| **EDUCATION** | | | | | | | |
| **ELEMENTARY SCHOOL FUND:** | - | 7,989,051.05 | 8,913,230.00 | 9,180,627.00 | 9,180,627.00 | - | 3.00% |
| **MASCO ASSESSMENT:** | 7,199,513.00 | 7,579,412.84 | 7,693,568.00 | 7,924,376.00 | 7,924,376.00 | - | 3.00% |
| **VOCATIONAL & AGRICULTURAL SCHOOL ASSESSMENTS:** | 220,690.00 | 256,915.00 | 302,815.00 | 311,900.00 | 311,900.00 | - | 3.00% |
| **TOTAL EDUCATION:** | 7,420,203.00 | 15,825,378.89 | 16,909,613.00 | 17,416,903.00 | 17,416,903.00 | - | 3.00% |
| **TOTAL EDUCATION** | 7,420,203.00 | 15,825,378.89 | 16,909,613.00 | 17,416,903.00 | 17,416,903.00 | - | 3.00% |
| **PUBLIC WORKS** | | | | | | | |
| **STORMWATER MANAGEMENT** | | | | | | | |
| WAGES | 5,306.00 | 5,306.00 | 5,413.00 | 5,413.00 | 5,413.00 | - | |
| **STORMWATER MNGMT SALARY & WAGES:** | 5,306.00 | 5,306.00 | 5,413.00 | 5,413.00 | 5,413.00 | - | 0.00% |
| **STORMWATER EXPENSES:** | - | 2,627.50 | 10,000.00 | 10,000.00 | 10,000.00 | - | 0.00% |
| **TOTAL STORMWATER MANAGEMENT:** | 5,306.00 | 7,933.50 | 15,413.00 | 15,413.00 | 15,413.00 | - | 0.00% |
| **HIGHWAY DEPARTMENT** | | | | | | | |
| SALARIES | 100,882.80 | 105,646.00 | 111,497.00 | 96,483.00 | 96,107.00 | - | |
| WAGES | 308,316.86 | 313,438.55 | 329,472.00 | 329,183.00 | 329,102.00 | - | |
| **HIGHWAY DEPARTMENT SALARY & WAGES:** | 409,199.66 | 419,084.55 | 440,969.00 | 425,666.00 | 425,209.00 | - | -3.57% |
| **HIGHWAY EXPENSES:** | 233,686.91 | 239,620.36 | 246,558.00 | 246,558.00 | 246,558.00 | - | 0.00% |
| **HIGHWAY CAPITAL:** | 29,256.23 | - | - | - | - | - | |
| **TOTAL HIGHWAY DEPARTMENT:** | 672,142.80 | 658,704.91 | 687,527.00 | 672,224.00 | 671,767.00 | - | -2.29% |
| **SNOW & ICE** | | | | | | | |
| **SNOW & ICE SALARY & WAGES:** | 42,956.22 | 32,328.00 | 33,870.00 | 33,870.00 | 33,870.00 | - | 0.00% |
| **SNOW & ICE EXPENSES:** | 216,777.98 | 156,965.34 | 181,845.00 | 181,845.00 | 181,845.00 | - | 0.00% |
| **TOTAL SNOW & ICE:** | 259,734.20 | 189,293.34 | 215,715.00 | 215,715.00 | 215,715.00 | - | 0.00% |
| **STREET LIGHTS** | | | | | | | |
| **STREET LIGHT EXPENSES:** | 24,990.34 | 26,110.95 | 26,104.00 | 26,104.00 | 26,104.00 | - | 0.00% |
| **TOTAL STREET LIGHTS:** | 24,990.34 | 26,110.95 | 26,104.00 | 26,104.00 | 26,104.00 | - | 0.00% |
| **REFUSE & RECYCLING** | | | | | | | |
| **REFUSE & RECYCLING EXPENSES:** | 408,429.00 | 428,172.00 | 429,915.00 | 429,915.00 | 429,915.00 | - | 0.00% |
| **TOTAL REFUSE & RECYCLING:** | 408,429.00 | 428,172.00 | 429,915.00 | 429,915.00 | 429,915.00 | - | 0.00% |
| **REFUSE & RECYCLING, OTHER** | | | | | | | |
| **REFUSE & RECYCLING, OTHER EXPENSES:** | 1,647.42 | 1,530.47 | 1,650.00 | 1,650.00 | 1,650.00 | - | 0.00% |
| **TOTAL REFUSE & RECYCLING, OTHER:** | 1,647.42 | 1,530.47 | 1,650.00 | 1,650.00 | 1,650.00 | - | 0.00% |
| **PARKS & CEMETERIES** | | | | | | | |
| SALARIES | 84,097.20 | 88,049.20 | 92,885.00 | 96,901.00 | 96,525.00 | - | |
| WAGES | 150,334.73 | 150,529.74 | 162,184.00 | 168,445.00 | 169,081.00 | - | |
| **PARKS & CEMETERIES SALARY & WAGES:** | 234,431.93 | 238,578.94 | 255,069.00 | 265,346.00 | 265,606.00 | - | 4.13% |
| **PARKS & CEMETERIES EXPENSES:** | 50,488.90 | 45,846.16 | 54,770.00 | 54,770.00 | 54,770.00 | - | 0.00% |
| **EMERSON LEASE:** | - | - | - | - | - | - | |
| **TOTAL PARKS & CEMETERIES:** | 284,920.83 | 284,425.10 | 309,839.00 | 320,116.00 | 320,376.00 | - | 3.40% |
| **LANDFILL** | | | | | | | |
| **LANDFILL EXPENSES** | - | 24,451.46 | 40,000.00 | 40,000.00 | 40,000.00 | - | 0.00% |
| **TOTAL LANDFILL:** | - | 24,451.46 | 40,000.00 | 40,000.00 | 40,000.00 | - | 0.00% |
| **TOTAL PUBLIC WORKS** | 1,657,170.59 | 1,620,621.73 | 1,726,163.00 | 1,721,137.00 | 1,720,940.00 | - | -0.30% |

# Town of Topsfield - Fiscal Year 2021 Budget

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|---|---|---|---|---|---|---|---|
| **HUMAN SERVICES** | | | | | | | |
| **BOARD OF HEALTH** | | | | | | | |
| SALARIES | 75,533.10 | 61,309.92 | 78,931.00 | 69,385.00 | 69,113.00 | - | |
| WAGES | 17,757.87 | 23,549.63 | 24,240.00 | 25,284.00 | 25,186.00 | - | |
| **BOARD OF HEALTH SALARY & WAGES:** | **93,290.97** | **84,859.55** | **103,171.00** | **94,669.00** | **94,299.00** | **-** | ***-8.60%*** |
| **BOARD OF HEALTH EXPENSES:** | **19,666.82** | **20,617.33** | **20,208.00** | **20,208.00** | **20,208.00** | **-** | ***0.00%*** |
| **TOTAL BOARD OF HEALTH:** | **112,957.79** | **105,476.88** | **123,379.00** | **114,877.00** | **114,507.00** | **-** | ***-7.19%*** |
| **COUNCIL ON AGING** | | | | | | | |
| SALARIES | 61,849.90 | 64,646.40 | 68,246.00 | 71,306.00 | 71,034.00 | - | |
| WAGES | 46,615.19 | 53,384.21 | 61,065.00 | 66,712.00 | 63,549.00 | - | |
| **COUNCIL ON AGING SALARY & WAGES:** | **108,465.09** | **118,030.61** | **129,311.00** | **138,018.00** | **134,583.00** | **-** | ***4.08%*** |
| **COUNCIL ON AGING EXPENSES:** | **4,687.01** | **4,054.04** | **5,530.00** | **5,530.00** | **5,530.00** | **-** | ***0.00%*** |
| **TOTAL COUNCIL ON AGING:** | **113,152.10** | **122,084.65** | **134,841.00** | **143,548.00** | **140,113.00** | **-** | ***3.91%*** |
| **VETERAN'S SERVICES** | | | | | | | |
| **VETERAN'S SERVICES EXPENSES:** | **12,688.64** | **15,062.11** | **20,960.00** | **20,960.00** | **20,960.00** | **-** | ***0.00%*** |
| **TOTAL VETERAN'S SERVICES:** | **12,688.64** | **15,062.11** | **20,960.00** | **20,960.00** | **20,960.00** | **-** | ***0.00%*** |
| **SOLDIER & GRAVES** | | | | | | | |
| **SOLDIERS & GRAVES EXPENSES:** | **996.28** | **900.22** | **1,000.00** | **1,000.00** | **1,000.00** | **-** | ***0.00%*** |
| **TOTAL SOLDIERS & GRAVES:** | **996.28** | **900.22** | **1,000.00** | **1,000.00** | **1,000.00** | **-** | ***0.00%*** |
| **SENIOR CARE** | | | | | | | |
| **SENIOR CARE** | **-** | **-** | **-** | **-** | **-** | **-** | |
| **TOTAL SENIOR CARE:** | **-** | **-** | **-** | **-** | **-** | **-** | |
| **TOTAL HUMAN SERVICES** | **239,794.81** | **243,523.86** | **280,180.00** | **280,385.00** | **276,580.00** | **-** | ***-1.28%*** |
| **CULTURE & RECREATION** | | | | | | | |
| **LIBRARY DEPARTMENT** | | | | | | | |
| SALARIES | 241,901.51 | 254,914.54 | 269,152.00 | 280,931.00 | 279,832.00 | - | |
| WAGES | 188,261.48 | 195,831.06 | 209,038.00 | 217,480.00 | 216,625.00 | - | |
| **LIBRARY SALARY & WAGES:** | **430,162.99** | **450,745.60** | **478,190.00** | **498,411.00** | **496,457.00** | **-** | ***3.82%*** |
| **LIBRARY EXPENSES:** | **148,242.47** | **152,931.71** | **158,168.00** | **158,168.00** | **158,168.00** | **-** | ***0.00%*** |
| **TOTAL LIBRARY DEPARTMENT:** | **578,405.46** | **603,677.31** | **636,358.00** | **656,579.00** | **654,625.00** | **-** | ***2.87%*** |
| **HISTORICAL COMMISSION** | | | | | | | |
| **HISTORICAL COMMISSION EXPENSES:** | **-** | **-** | **450.00** | **450.00** | **400.00** | **-** | ***-11.11%*** |
| **TOTAL HISTORICAL COMMISSION:** | **-** | **-** | **450.00** | **450.00** | **400.00** | **-** | ***-11.11%*** |
| **MEMORIAL / VETERAN'S DAY** | | | | | | | |
| **MEMORIAL/VETERAN DAY SALARY & WAGES:** | **-** | **-** | **100.00** | **100.00** | **100.00** | **-** | ***0.00%*** |
| **MEMORIAL/VETERAN DAY EXPENSES:** | **650.00** | **800.00** | **1,750.00** | **1,750.00** | **1,750.00** | **-** | ***0.00%*** |
| **TOTAL MEMORIAL / VETERANS'S DAY:** | **650.00** | **800.00** | **1,850.00** | **1,850.00** | **1,850.00** | **-** | ***0.00%*** |
| **HOLIDAY ON THE GREEN** | | | | | | | |
| **HOLIDAY ON THE GREEN EXPENSES:** | **-** | **-** | **-** | **-** | **-** | **-** | |
| **TOTAL HOLIDAY ON THE GREEN:** | **-** | **-** | **-** | **-** | **-** | **-** | |
| **TOTAL CULTURE & RECREATION** | **579,055.46** | **604,477.31** | **638,658.00** | **658,879.00** | **656,875.00** | **-** | ***2.85%*** |

# Town of Topsfield - Fiscal Year 2021 Budget

| | | | FY18 ACTUALS | FY19 ACTUALS | FY20 BUDGETED | FY21 REQUESTED | FY21 TA / BOS | FY21 FIN COMM | % of FY21 v2 over FY20 |
|---|---|---|---|---|---|---|---|---|---|
| **DEBT SERVICE** | | | | | | | | | |
| **DEBT SERVICE** | | | | | | | | | |
| | | **DEBT SERVICE:** | **845,277.52** | **1,095,061.83** | **1,435,597.00** | **1,370,828.00** | **1,370,828.00** | **-** | ***-4.51%*** |
| | | **TOTAL DEBT SERVICE:** | **845,277.52** | **1,095,061.83** | **1,435,597.00** | **1,370,828.00** | **1,370,828.00** | **-** | ***-4.51%*** |
| **TOTAL DEBT SERVICE** | | | **845,277.52** | **1,095,061.83** | **1,435,597.00** | **1,370,828.00** | **1,370,828.00** | **-** | ***-4.51%*** |
| **UNCLASSIFIED** | | | | | | | | | |
| **LOCAL AID ASSESSMENTS** | | | | | | | | | |
| | | **LOCAL AID ASSESSMENT:** | **300,530.00** | **296,652.00** | **-** | **-** | **-** | **-** | |
| | | **TOTAL LOCAL AIDE ASSESSMENT:** | **300,530.00** | **296,652.00** | **-** | **-** | **-** | **-** | |
| **UNCLASSIFED / EMPLOYEE BENEFITS** | | | | | | | | | |
| | | **UNCLASSIFIED/EMPLOYEE BENEFITS:** | **3,046,917.04** | **3,234,784.05** | **3,533,926.00** | **3,684,184.00** | **3,684,184.00** | **-** | ***4.25%*** |
| | | **TOTAL UNCLASSIFIED / EMPLOYEE BENEFITS:** | **3,046,917.04** | **3,234,784.05** | **3,533,926.00** | **3,684,184.00** | **3,684,184.00** | **-** | ***4.25%*** |
| **UNCLASSIFED / INSURANCE** | | | | | | | | | |
| | | **UNCLASSIFIED / INSURANCE:** | **312,671.00** | **311,769.42** | **461,844.00** | **465,499.00** | **465,499.00** | **-** | ***0.79%*** |
| | | **TOTAL UNCLASSIFIED / INSURANCE:** | **312,671.00** | **311,769.42** | **461,844.00** | **465,499.00** | **465,499.00** | **-** | ***0.79%*** |
| **EMPLOYEE COMPENSATION** | | | | | | | | | |
| | | **EMPLOYEE COMPENSATION** | **-** | **-** | **91,000.00** | **91,000.00** | **85,000.00** | **-** | ***-6.59%*** |
| | | **TOTAL EMPLOYEE COMPENSATION:** | **-** | **-** | **91,000.00** | **91,000.00** | **85,000.00** | **-** | ***-6.59%*** |
| **TOTAL UNCLASSIFIED** | | | **3,660,118.04** | **3,843,205.47** | **4,086,770.00** | **4,240,683.00** | **4,234,683.00** | **-** | ***3.62%*** |
| **SUBTOTAL GENERAL FUND** | | | **18,106,544.04** | **27,311,107.81** | **29,422,392.00** | **30,193,731.00** | **30,150,485.00** | **-** | ***2.47%*** |
| **TRANSFERS / OTHER FINANCING USES** | | | | | | | | | |
| **TRANSFERS / OTHER FINANCING USES** | | | | | | | | | |
| *99200* | *59601* | TRFR TO SCHOOL (FUND 003) | | 99,000.00 | | - | - | - | |
| *99200* | *59601* | TRFR TO UNEMPLOYMENT | 60,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | - | |
| *99200* | *59602* | TRFR TO COMPENSATED ABSENSES | 50,000.00 | | 40,000.00 | 40,000.00 | 40,000.00 | - | |
| *99200* | *59603* | TRFR TO SP IDEMNITY FUND (POL/FIR) | 40,109.00 | | 15,000.00 | 15,000.00 | - | - | |
| | | **TRANSFERS / OTHER FINANCING USES:** | **150,109.00** | **114,000.00** | **70,000.00** | **70,000.00** | **55,000.00** | **-** | ***-21.43%*** |
| | | **TOTAL TRANSFERS / OTHER FINANCING USES:** | **150,109.00** | **114,000.00** | **70,000.00** | **70,000.00** | **55,000.00** | **-** | ***-21.43%*** |
| **TOTAL TRANSFERS / OTHER FINANCING USES** | | | **150,109.00** | **114,000.00** | **70,000.00** | **70,000.00** | **55,000.00** | **-** | ***-21.43%*** |
| **TOTAL GENERAL FUND** | | | **18,256,653.04** | **27,425,107.81** | **29,492,392.00** | **30,263,731.00** | **30,205,485.00** | **-** | ***2.42%*** |