

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

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1	12202 51143	SELECTMEN WAGE MINUTES SECRETARY	Increase Minute Secretary by 4 hrs./month for a total of 12 hrs./month	N/A \$1,048.00	Presently the Minutes Secretary works 8 hours a month preparing minutes of the BOS Meetings. The request is to increase the hours to 12 hours per month. This would allow for the Executive Secretary to focus on other administrative duties of the job.				1,048.00
2	12405 53030	SELECTMEN SPECIAL LEGAL SERVICES	Request for increase in Legal Services due to collective bargaining for 5 union contracts.	\$10,000.00	FY18 was the last year when union contracts were negotiated and actual costs were \$69,000.			10,000.00	
3	13502 51140	ACCOUNTING DEPT ASSISTANT TOWN ACCOUNTANT	Increase Assistant Town Accountant from 34 hours to 40 hours to meet needs of Accounting Department.	N/A \$9,341.00	The Accounting Office produces weekly warrants for Town bills. These warrants average over 200 invoices each week in which each invoice must be examined and entered individually into the Financial Software system for processing. Additionally, the accounting office also reviews all timesheets and compiles a payroll warrant every two weeks. This involves reviewing the documents for accuracy and compliance to the related union or other employment contracts. Due to the increase in financial and management responsibilities of the Town Accountant, these formerly shared tasks as well as others are being diverted solely to the Assistant Town Accountant. The additional hours are absolutely necessary to meet the needs of the office.				9,341.00
4	13505 53045	ACCOUNTING DEPT COMPUTER/PRINTER SUPPLIES	Cost of toner cartridges for Town Accountant's printer is \$600 which cannot be absorb in existing Departmental Budget.	\$500.00	Accountant's printer requires four cartridges - three color and one B&W. The costs of the toner cartridges is over \$600. Printer has been in place for three years and Accountant uses at least one of each cartridge per year. Costs has previously been paid from Town Administrator's Budget. Town Accountant has been asked to budget this expense in Departmental Budget.			500.00	
5	13505 53140	ACCOUNTING DEPT AUDIT SERVICES	Contractual Increase of \$1,300 from FY20 to FY21 for Financial Audit.	\$1,300.00	The audit is an extremely valuable management tool for evaluating the fiscal performance of the town. The audit report/opinion, explains what procedures were performed, how they were performed, and what was found. The audit also requires detailed financial statements. An independent auditor is concerned with the accuracy of these financial statements, measured both in mathematical terms and in terms of conformance with Generally Accepted Accounting Principles (GAAP).		1,300.00		
6	14105 53070	ASSESSOR MAP UPDATING	Represents an increase in the annual recurring agreement for the maintenance of the Assessor's Tax Maps both on-line and paper.	\$150.00	Tax Maps is a service which maintains the tax maps on GIS, maintains an index on the property records card information that corresponds to the property maps, provides updates on GIS and Tax Maps.		150.00		

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7	14105 55800	ASSESSOR PUBLICATIONS		\$242.00	There has been an increase in Marshall & Swift which is a Cost Handbook & Valuation service essential for the cost approach to assessing. There is also an increase in the Black Book. This book is a Vehicle Value Guide for motor vehicle excise tax valuation.			242.00	
8	15005 53052	TOWN HALL FACILITY MANAGEMENT SERVICES		\$10,000.00	In FY20 a facilities management program was created at Town Hall. This included implementing a software based work order system and the addition of an independently contracted Facilities Manager who helped customize the work order system, has reviewed capital needs and provides day-to-day repairs and maintenance to Town Hall. The Facilities Manager's scope of work will be expanded to cover all Town buildings, creating more efficient and consistent service throughout the organization.				10,000.00
9	15005 54200	TOWN HALL OFFICE SUPPLIES		\$1,371.00	Over the past few years actual office supplies have consistently been higher than budgeted. This increase represents the actual costs.			1,371.00	
10	15005 54224	TOWN HALL COPIER EXPENSE		\$2,280.00	Printer is available for Inspectional Services, Board of Health, Conservation Commission and admin of Parks & Cemetery. This is the only copier on the ground floor and is essential for the customer service and operations of these departments.			2,280.00	
11	16105 51870	TOWN CLERK ELECTION WORKERS		N/A \$1,959.00	This line fluctuates based on the numbers of elections in a given year. Includes additional 40 hours for Elections Workers for the early voting in the November election (two weeks of early voting). Also reflects increase in minimum wage from \$12/hr. to \$12.75/hr. which equal an increase of approximately \$204.00.			1,959.00	
12	16105 52700	TOWN CLERK BUILDING RENTAL		\$150.00	Rental fee for three elections versus two elections			150.00	
13	16105 54224	TOWN CLERK ELECTION EXPENSE		\$3,062.00	This line fluctuates based on the numbers of elections in a given year. In FY20, there were two elections. In FY21, there are three elections (State Primary, Presidential & Local).			3,062.00	
14	17102 51140	CONSERVATION ADMIN ASSISTANT		N/A \$1,482.00	CCM Administrative Position was previously funded for 18 hours per week. Number of hours for the position were changed to 17 hours when the CCM and BOH administrative positions were combined and hours reduced to meet the needs of the individual who temporarily filled the position. Position is currently filled by long term employee and the additional hour is needed to meet the needs of the department.				1,482.00
15	21002 51135	POLICE WAGES ADMIN ASSISTANT		N/A \$6,576.00	Request an increase of four hours/week.				6,576.00

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16	21002 51140	POLICE WAGE CLERICAL	Increase Police Clerical from 12 hours to 15 hours	N/A	\$3,602.00	Request an increase of three hours/week.			3,602.00
17	21002 51XXX	POLICE WAGES ADMINISTRATIVE OVERTIME FOR TOPSFIELD FAIR	Allow for Police Administrative Assistant & Police Clerical to work overtime hours during Topsfield Fair.	N/A	\$3,300.00	Allows for Police Administrative Assistant to work 50 hours of coverage during the Topsfield Fair. Allows Polical Clerical to work 40 hours of coverage during the Topfield Fair.			3,300.00
18	21002 51316	POLICE WAGES HOLIDAY OT	Increase due to addition of 2 new officers.	N/A	\$12,215.00	Holiday increase is due to staffing increases. Previously 6 police officers/reserve officers covered a holiday. With the change in staffing, holidays are covered by 8 police officers.		12,215.00	
19	21002 51410	POLICE WAGES NIGHT DIFFERENTIAL REGULAR POLICE	Increase due to addition of 2 new officers.	N/A	\$1,900.00	With increase of new officers, the night differential increased from 28 hours per week to 35 hours per week. This increase is being requested to reflect this change.		1,900.00	
20	21002 51910	POLICE WAGES TRAINING	Increase due to addition of 2 new officers.	N/A	\$8,450.00	The instructors cost have increased since the current trainer, who is paid at a Reserve Officer rate, is retiring and new instructors will be paid at Police OT rate. Also, additional hours of speciality training have been added for Dare Conference, Juvenile Conference, DA Conference and Alice Training. Some training cost were previously paid from Police OT; the Department is working to align the individual line items. Also the mandated training requirements have increased by 4 hours per officer due to accreditation.		8,450.00	
21	21002 51912	POLICE WAGES SPECIALTY PAY	Increase due to addition of 2 new officers.	N/A	\$900.00	Budgeted are two Firearms Instructors, two Detectives, two Court Officers and one SRO. We currently have four firearms instructors however two are reserve officers who are paid at an hourly reserve rate with no stipend. We are increasing to replace the one Reserve Officer with FT Police officers to serve as Firearms instructors. This line is short of funding for the SRO Specialty Pay.		900.00	
22	21005 52400	POLICE BUILDING MAINTENANCE	Represents an increase in the cleaning service and snow removal for the Police Department		\$1,238.00	Cleaning Service through Mathew's Cleaning has increased 14% or \$738 and Snow Removal has increased \$500.		1,238.00	
23	22002 51140	FIRE WAGE CLERICAL (P/T)	Increase Fire Administrative Assistant 15 hours to 19 hours	N/A	\$5,459.00	Currently the Fire Department has 15 hours of administrative support per week for a department that responds to the public 24 hours a day. The Administrative Assistant is responsible for completing payroll, issuing permits, paying bills, reconciling accounts, compiling reports, interacting with the public and several other duties. The increase of four hours is essential to meet the increasing administrative duties of the Fire Department. Total Hours would be 19 hours per week.			5,459.00

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24	22002 51150	FIRE WAGE CALL FIREFIGHTERS	Increase is for coverage of Fire Station by 2 call firefighters from midnight to 6:00AM Sunday through Thursday (5 days).	N/A \$65,000.00	The Fire Department's request for Sunday - Thursday coverage by call firefighter is intended to build upon the framework set last year. This will allow the possibility of coverage 24/7 for the fire department pending the availability of individuals. In FY20 the model changed to cover evenings and overnight on Fridays & Saturdays. This builds upon the opportunity to guarantee a response by closing the gap and providing an additional 30 hours of coverage on the remaining weeknights during the hours of midnight and 6:00am. Increasing hours for call firefighters has no impact on retirement/benefits for the town.				65,000.00
25	22005 52300	FIRE WATER	Increase due to actual expense and increase in water rates.	\$500.00	Water is billed quarterly and the bill averages \$175 per quarter. Rates are expected to increase again per the Water Superintendent. Historical reports show that this account has been underfunded since FY15. The deficit in the account cannot be absorb in the FY21 budget.			500.00	
26	22005 53440	FIRE PRINTING	Request for increase in Printing. Printing is used for "Run Report", employee time cards, oil burner red tags, station envelops for correspondence for ambulance billing.	\$100.00	Current budget is \$200. This line item has historically been underfunded: FY17 \$782, FY18 \$336, FY19 \$1,710, FY20 YTD \$358.			100.00	
27	22005 53800	FIRE PROFESSIONAL SRVS - AMBULANCE BILLING	Contract is with Northeast Regional Ambulance Company. Cost is based on 3% of revenue received for Topsfield Fire Department transports.	\$5,000.00	In FY19, the cost of this contract was \$5,726. In FY20, cost has exceeded 76% of budget as of 12/31. The cost of this service is directly correlated to the revenue generated by ambulance transports		5,000.00		
28	22005 55000	FIRE MEDICAL SUPPLIES & EQUIPMENT	Request to purchase medical supplies to replenish medical supplies that have been used for patient care.	\$1,000.00	Increase is due to increased call volume and transports. Increase is also due to decreased ability to do one-to-one exchange of supplies with private ambulance company and the hospital due to change in policies.			1,000.00	
29	22005 55810	FIRE PERSONNEL/UNIFORM EXPENSE	Uniform allowance has been separated by Town Accountant into 2 categories (payroll and non-payroll) for reporting purposes. In FY19, over \$4,500 was spent from this account due to unprecedented turnover but was not budgeted. The expense will cover the cost of non-payroll related uniform expenses.	\$1,000.00	Uniform allowance is paid through payroll however there are items that are provided only by the Town and not expected to be part of the Uniform Allowance. This includes issued badges and patches as well as gloves and hat bands (strip on top of hat).			1,000.00	
30	24102 51140	INSPECTIONAL SERVICES ALTERNATIVE INSPECTORS	Increase needed to cover the primary inspectors due to absences, conflicts of interest and fair coverage.	\$221.00	Alternate Inspectors are used to fill in when a primary inspector are unable to complete the inspections for various reasons. Alternate inspectors are trained and usually are working as an Inspector in a nearby community.			221.00	

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31	24102	51141	INSPECTIONAL SERVICES BUILDING INSPECTOR'S & ADMIN ASSISTANT'S POSITIONS	Represents a change in the personnel structure of the Inspectional Services Department.	N/A	\$0.00	Inspectional Services is being restructured. The Building Inspector has retired 12/31 and is decreasing his hours from 30 hours to 18 hours. This has been approved on a 6- month trial basis pending feedback from the TA/BOS and the Building Inspector. The Building Inspector line item has been funded at 30 hours for FY21. The restructuring also involves the Administrative Assistant increasing hours from 24 to 32 per week at a cost of approximately \$10,969. The increase in administrative hours is not reflected in the FY21 budget.										
32	24105	53400	INSPECTIONAL SERVICES TELE/COMMUNICATIONS	Requesting additional money for upgrade of service to include data plans.		\$400.00	To add data plans to two Inspectional Services I-Pads for field access to permit tracking software and permit information. System is more efficient when data is available when in the field.					400.00					
33	24105	55800	INSPECTIONAL SERVICES PUBLICATIONS	Funds being requested to purchase The 10th Edition of the State Building Code will be coming out in Fiscal 2021.		\$350.00	The 10th Edition is based on the 2018 ICC Code books. It requires a new set of books in which the total costs is \$1000.				350.00						
34	29505	52960	TREE WARDEN DEPT TREE REMOVAL - CONTRACTED	A Tree Warden is responsible to oversee the care, maintenance, or removal of all public shade trees. This includes trees in public parks, town commons, public streets, schools and town forests. The Tree Warden must protect the trees and, where necessary, protect the public from trees.		\$2,925.00	The Tree Warden department has consistently been underfunded. In FY19, \$11,000 needed to be transferred in for tree work. In FY18, \$19,800 needed to be transferred in to cover cost related to fulfilling Tree Warden responsibilities.				2,925.00						
35	29505	55800	TREE WARDEN DEPT MISC SUPPLIES	Request for Increase in miscellaneous supplies based on actual expenses for past years.		\$380.00	Increase line item for Tree Warden supplies to \$1500. In FY18, actual expenses were \$5,855.65 and in FY17 actual expenses were \$1,726.54.				380.00						
36	29505	57300	TREE WARDEN DEPT DUES, PUBL & MMBRSHPS	Increase based on increase of specific department-related association dues.		\$35.00	Mass Tree Wardens & Foresters Association dues have been steadily increasing since FY07 when they were \$50 annually. The dues are currently \$85.				35.00						
37	423XX	XXXXX	SNOW & ICE	Reflects increase in rate for non-union plow drivers and town laborers		\$2,285.00	The Board of Road Commissioners voted that effective 11/20/2019, the rate for non-union plow drivers would be increased to \$35/hr and \$46.50/hr for Sundays & Holidays. Increase would also help mitigate expected increase due to new AFSCME Union contract in FY21.				2,285.00						
38	49405	53000	LANDFILL MONITORING CONTRACT	Increase in Landfill Monitoring Contract		\$7,000.00	Due to changes to the Mass DEP regulations related to PFAS/PFOA emerging chemical compounds that are now being reviewed and assessed by the EPA and all state DEPs, the town will most likely need to begin testing for these two chemicals. They recommend that the costs may be an additional \$6,000-\$7,000 per year.			7,000.00							

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39	51202 51140	BOARD of HEALTH ADMIN ASSISTANT	Increase Administrative Assistant from 17 hours to 19 hours - 2 hours	N/A \$2,963.00	BOH Administrative Position was previously funded for 19 hours per week. Number of hours for the position were changed to 17 hours when the CCM and BOH administrative positions were combined and hours reduced to meet the needs of the individual who temporarily filled the position. Position is currently filled by long term employee and the additional hour is needed to meet the needs of the department. Request is for two additional hours per week.				2,963.00
40	51202 51143	BOARD of HEALTH BOARD SECRETARY	Request is for 4 hours per month to cover the cost of a minute taker/record keeper.	N/A \$1,077.00	BOH Board Secretary was funded through FY18. Current Administrative Assistant has continued to work additional hours as minute secretary in exchange for comp time. Use of comp time negatively impacts service delivery with limited availability of office hours. Request is for three hours per month at Minute taker's rate of pay.				1,077.00
41	51205 52920	BOARD of HEALTH DEAD ANIMAL PICKUP	This represents the budget necessary for the Board of Health Department to be responsible for the pick up of larger dead animals throughout Topsfield public areas.	\$2,678.00	The original request for dead animal pickup provided a method in which employees of Town Departments would provide the service with purchase of shed and freezer until disposal could be arranged. However, request now represents contracted services with local vendor. This will also reduce the Town's liability.			2,678.00	
42	51205 XXXXX	BOARD of HEALTH VACCINE EXPENSE	This is a new line item to isolate the costs of the flu vaccination clinics.	\$3,700.00	The Town holds two clinics for flu vaccine distribution each year. With a new central location and advertisement, the response to this service has increase significantly - this past year, 142 doses were administered for a total costs of \$3,605.83. A Similar expenditure is expected next year. Funding flu vaccine is a service to the residents of Topsfield. The general fund may recoup some cost of vaccine from the state. Historically these costs were absorb in unused line items (i.e.: Bury Dead Animal & Visiting Nurses). However, these line items no longer contain excess appropriation.				3,700.00
43	54105 57300	COUNCIL ON AGING DUES, PUBL & MMBRSHPS	Increase in association dues for Massachusetts Councils on Aging.	\$31.00	This line item is budgeted at \$325 for annual dues of the Massachusetts Councils on Aging. The dues this year are \$356 and therefore an additional \$31 is needed for continued participation in this association.			31.00	
44	61005 52300	LIBRARY DEPT WATER	Reflects increase in water costs.	\$225.00	Amount of increase determined by reviewing the average water consumption for the past 3 years multiplied by new water rate.			225.00	
45	61005 52410	LIBRARY DEPT CONTRACTED CLEANING SERVICES	Reflects an anticipated increase in Library's contracted cleaning services as Town is going out to bid with the contract.	\$2,357.00	The Town is going out to bid for a new contract for cleaning services. Library has been advised to increase line item by 15%.		2,357.00		

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46	61005 52500	LIBRARY DEPT UNANTICIPATED MAINTENANCE & REPAIRS		\$9,606.00	The Library renovation occurred 21 years ago and some of the systems are failing and need to be repaired. As of Dec, 2019, the library has used 72% of the line item for elevator repairs and inspection failure, water gong replacement (part of sprinkler system), new faucets and mold remediation. Line item also includes onetime charges for repairing the MUA unit and engineering study for basement flooding.			9,606.00	
47	61005 53045	LIBRARY DEPT COMPUTER EXPENSES		\$4,039.00	The library asked for this new line item to clearly indicate expenditures for software/ telecommunications costs. The library supports 13 staff desktops and 17 public computers. It has a Wi-Fi, staff and public networks. Anti-virus software license is purchased yearly for staff computers, Wi-Fi maintenance and administration, Deepfreeze software license is purchased yearly for each public computer to maintain public computer configuration, cloud back-up for library server, Comcast high speed internet line for public computers, website hosting.			4,039.00	
48	69305 57800	HOLIDAY ON THE GREEN MISC EXPENSE		\$5,000.00	Christmas on the Green has been expected to be funded by donations. However the cost of the event inherently exceeds the receivable income. The Parks & Cemeteries Department is not funded to continue to absorb the cost of this popular town event.				5,000.00
49	91805 51992	SALARY RESERVE			Salary Reserve requires transfer from BOS to use.				
50	99200 59601	UNEMPLOYMENT FUND (088)			Raise & Appropriate, transfer to Fund 088; funds can remain in account and only be used towards unemployment payments				
51	99200 59602	COMP ABSENCES (089)		\$40,000.00	Raise & Appropriate, transfer to Fund 089; funds can remain in account and only be used towards sick & vacation buyback as individuals retire.			40,000.00	
52	99200 59603	POL/FIR SP IDEMNITY LEAVE (090)			Raise & Appropriate, transfer to Fund 090; funds can remain in account and only be used towards Police/Fire injury related bills				
Subtotal:				\$244,397.00		\$ -	\$ 15,807.00	\$ 109,642.00	\$ 118,948.00

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CHANGES IN DEBT & FIXED CHARGES ARE INCLUDED IN THE OMNIBUS BUDGET DOCUMENT									
71005 XXXXX	DEBT - PRINCIPAL			\$29,000.00	Based on Debt Schedules	29,000.00			
71005 XXXXX	DEBT - INTEREST			\$96,231.00	Based on Debt Schedules	96,231.00			
71005 XXXXX	SHORT TERM / TEMPORARY DEBT			(\$190,000.00)	\$10,000 funded in line item for short term State House Note for cover deficit in School Roof Fund pending receipt of remaining funds from MSBA; Funds will be released by MSBA after final audit.	(190,000.00)			
91005 51700	UNCLASSIFIED RETIREMENT			\$140,858.00	Letter from PERAC dated 12/10/19 indicating required appropriation for FY21.	140,858.00			
91005 51700	UNCLASSIFIED HEALTH INSURANCE			\$0.00	MIIA indicated possible 7% increase in health insurance costs; increase can be handled with current budgeted amount.	-			
91505 51750	UNCLASSIFIED MEDICARE TAX 1.45%			\$9,400.00	This increase reflects the recommended changes as shown on the FY21 Pay Grid of 2.75% increase across steps and 2.0% COLA.	9,400.00			
91605 51720	INSURANCE WORKERS' COMPENSATION			\$3,470.00	FY21 price has been matched to FY20 with exception of some fluctuations based on worker's comp audit.	3,470.00			
91605 57400	INSURANCE PROPERTY & CASUALTY			\$0.00	Town has been granted a matching FY20 price guarantee for FY21 due to favorable loss history. Previously Town MIIA's representative recommended a 5% percent increase in this line item.	-			
91605 57430	INSURANCE ACCIDENT (POLICE/FIRE)			\$0.00	Town has been granted a matching FY20 price guarantee for FY21 due to favorable loss history. Previously Town MIIA's representative recommended a 5% percent increase in this line item.	-			
91605 57440	INSURANCE SURETY BONDS			\$185.00	Increase based on actual expense in FY20 and anticipated costs in FY21	185.00			
Subtotal:				\$89,144.00		\$ 89,144.00			
TOTAL:				\$0.00	\$333,541.00	\$ 89,144.00	\$ 15,807.00	\$ 109,642.00	\$ 118,948.00