

TOWN OF TOPSFIELD FINANCE COMMITTEE
BUDGET WORKSHEETS
TAX RECAP SUMMARY

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| | FIN COM EST. TAX RECAP 2016 | FIN COM EST. TAX RECAP 2017 | FIN COM EST. TAX RECAP 2018 | DIFFERENCE PRJ. 2018+/- 2017 | | Comments |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------|---------------------------------------|
| | | | | \$ | % | |
| II. AMOUNT TO BE RAISED: | | | | | | |
| A. APPROPRIATIONS: | | | | | | |
| GENERAL GOVERNMENT | 1,219,221 | 1,256,977 | 1,326,424 | 69,447 | 5.52% | 35K cable, 7K GASB |
| RESERVE FUND | | | 100,000 | 100,000 | | previous ATM warrant |
| PUBLIC SAFETY | 2,344,822 | 2,456,239 | 2,473,539 | 17,300 | 0.70% | |
| EDUCATION: ELEMENTARY SCHOOLS | 7,172,203 | 7,602,224 | 7,827,171 | 224,947 | 2.96% | |
| PUBLIC WORKS & FACILITIES | 873,586 | 904,639 | 935,637 | 30,998 | 3.43% | |
| HUMAN SERVICES | 642,742 | 654,199 | 666,739 | 12,540 | 1.92% | |
| CULTURE AND RECREATION | 846,521 | 873,781 | 893,979 | 20,198 | 2.31% | |
| DEBT SERVICE | 644,405 | 653,486 | 1,084,203 | 430,717 | 65.91% | |
| OTHER EXPENDITURES (PENSIONS/INSURANCE) | 3,425,062 | 3,750,934 | 3,862,622 | 111,688 | 2.98% | |
| SALARY RESERVE | | | 100,000 | 100,000 | | previous ATM warrant |
| TOTAL ARTICLE 3RD | 17,168,562 | 18,152,479 | 19,270,314 | 1,117,835 | 6.16% | |
| MASCONOMET REGIONAL SCHOOL | 6,923,501 | 7,025,349 | 7,207,467 | 182,118 | 2.59% | |
| OTHER ATM WARRANT ARTICLES | 2,573,057 | 2,079,377 | 2,326,529 | 247,152 | 11.89% | |
| STM WARRANT ARTICLES | 423,489 | 199,846 | - | (199,846) | -100.00% | |
| TOTAL: APPROPRIATIONS | 27,088,609 | 27,457,051 | 28,804,310 | 1,347,259 | 4.91% | |
| B. OTHER AMOUNTS TO BE RAISED: | | | | | | |
| 1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES | | | | - | | |
| 2. DEBT & INTEREST CHARGES NOT IN SCH. B | | | | - | | |
| 3. FINAL COURT JUDGMENTS | | | | - | | |
| 4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS | | | | - | | |
| 5. TOTAL CHERRY SHEET OFFSETS (CS1-ER) | 11,311 | 11,311 | 11,144 | (167) | -1.48% | |
| 6. REVENUE DEFICITS | | | | - | | |
| 7. OFFSET RECEIPTS DEFICITS (CH.44, S53E) | | | | - | | |
| 8. AUTHORIZED DEFERRAL OF TEACHERS' PAY | | | | - | | |
| 9. SNOW AND ICE DEFICIT (CH.44, S31D) | | | | - | | |
| 10. OTHER | | | | - | | |
| TOTAL: LINES 1 - 10 | 11,311 | 11,311 | 11,144 | (167) | -1.48% | |
| C. STATE AND COUNTY ASSESSMENTS | 296,148 | 294,285 | 294,285 | - | 0.00% | |
| D. ALLOWANCE FOR ABATEM'TS & EXEMP'S (OVERLAY) | 178,355 | 178,355 | 175,000 | (3,355) | -1.88% | |
| E. TOTAL AMOUNT TO BE RAISED: | 27,574,423 | 27,941,002 | 29,284,739 | 1,343,737 | 4.81% | |
| III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES: | | | | | | |
| A. ESTIMATED STATE RECEIPTS | 1,829,084 | 1,866,488 | 1,887,064 | 20,576 | 1.10% | |
| A1. SCHOOL BLDG ASSISTANCE (FY 2006->) | - | - | - | - | | |
| B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A) | 1,426,975 | 1,426,975 | 1,505,500 | 78,525 | 5.50% | |
| B3. ENTERPRISE FUNDS (SCHEDULE A-2) | 1,290,688 | 1,348,351 | 1,504,522 | 156,171 | 11.58% | |
| B4. REVOLVING FUNDS (SCHEDULE A-3) | | | | - | | |
| C1. FREE CASH FOR PARTICULAR PURPOSE | 754,944 | 581,560 | 733,194 | 151,634 | 26.07% | |
| C2 OTHER AVAILABLE FUNDS FOR PART. PURPOSE | 956,715 | 358,155 | 131,004 | (227,151) | -63.42% | |
| D1 FREE CASH TO REDUCE TAX LEVY | 392,690 | 358,492 | \$176,419 | (182,073) | -50.79% | |
| E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURCES | 6,651,096 | 5,940,021 | 5,937,703 | (2,318) | -0.04% | |
| SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS | | | | | | |
| TOTAL AMOUNT TO BE RAISED | 27,574,423 | 27,941,002 | 29,284,739 | 1,343,737 | 4.81% | |
| TOTAL ESTIMATED RECEIPTS AND REVENUE: | 6,651,096 | 5,940,021 | 5,937,703 | (2,318) | -0.04% | |
| TOTAL TAX LEVY: | 20,923,327 | 22,000,981 | 23,347,036 | 1,346,055 | 6.12% | |
| MAXIMUM ALLOWABLE LEVY: | 21,692,917 | 22,005,527 | 23,364,320 | 1,358,793 | 6.17% | |
| EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY | (769,590) | (4,546) | (17,284) | (12,738) | | AMOUNT OVER/(UNDER) ALLOWABLE LEVY |
| TOTAL VALUATION: | 1,266,545,220 | 1,266,545,220 | 1,266,545,220 | - | 0.00% | |
| TAX RATE: | 16.52 | 17.37 | 18.43 | 1.06 | 6.12% | |
| Memorandum: Current certified Free Cash: | \$1,897,634 | \$1,640,052 | \$1,611,613 | | | |
| Minimum Free Cash Position: | \$750,000 | \$700,000 | \$702,000 | | | |
| Free Cash expended above | \$1,147,634 | \$940,052 | \$909,613 | | | |
| Net available Free Cash : | \$0 | \$0 | \$0 | | | |

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| 1. CALCULATION OF THE FISCAL LEVY LIMIT | | FY-2013 | FY-2014 | FY-2015 | FY-2016 | FY-2017 | FY-2018 |
|--|------|------------|------------|------------|------------|------------|------------|
| A. FISCAL LEVY LIMIT: | | 17,281,793 | 17,888,276 | 18,795,345 | 19,882,669 | 20,915,197 | 21,663,706 |
| A1. ADD AMENDED NEW GROWTH | + \$ | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ADD (A & A1) X 2.5% | + \$ | 432,045 | 447,207 | 469,884 | 497,067 | 522,880 | 541,593 |
| C. ADD NEW GROWTH | + \$ | 174,438 | 459,862 | 417,940 | 342,461 | 85,629 | 20,000 |
| D. ADD OVERRIDE(s) | + \$ | 0 | 0 | 199,500 | 193,000 | 140,000 | 0 |
| | + \$ | | | | | | |
| | + \$ | | | | | | |
| E. FISCAL YEAR SUBTOTAL | = \$ | 17,888,276 | 18,795,345 | 19,882,669 | 20,915,197 | 21,663,706 | 22,225,299 |
| F. FISCAL YEAR LEVY CEILING | \$ | | | | | | |
| FISCAL YEAR LEVY LIMIT | = \$ | 17,888,276 | 18,795,345 | 19,882,669 | 20,915,197 | 21,663,706 | 22,225,299 |
| 2. TO CALCULATE THE MAXIMUM ALLOWABLE LEVY | | | | | | | |
| A. LEVY LIMIT FROM 1 ABOVE | \$ | 17,888,276 | 18,795,365 | 19,882,669 | 20,915,197 | 21,663,706 | 22,225,299 |
| B. DEBT EXCLUSION(S)(PREVIOUSLY APPROVED) | + \$ | 821,524 | 790,656 | 803,529 | 777,720 | 802,450 | 1,239,021 |
| B. DEBT EXCLUSION(S)(YET TO BE APPROVED) | | | | | | | |
| C. CAPITAL EXCLUSIONS(S) | + \$ | | | | | | |
| D. OTHER ADJUSTMENT | + \$ | | | | | | |
| E. WATER/SEWER | + \$ | | | | | | |
| F. MAXIMUM ALLOWABLE LEVY | = \$ | 18,709,800 | 19,586,021 | 20,686,198 | 21,692,917 | 22,466,156 | 23,464,320 |
| 3 MINIMUM RESERVE LEVY CAPACITY TO MAINTAIN (new for FY12) | | | | | | 385,000 | 100,000 |
| G. MAXIMUM ALLOWABLE LEVY | = \$ | 18,709,800 | 19,586,021 | 20,686,198 | 21,692,917 | 22,081,156 | 23,364,320 |
| Footnotes: | | | | | | | |
| a Debt Exclusion Items: | | | | | | | |
| 1. Elementary Schools & Town Hall | | | | | | | |
| 2. Town Hall | | | | | | | |
| 3. Elementary School Design | | | | | | | |
| 4. Library Addition and Renovation | | | | | | | |
| 5. Landfill Closure & Grading | | | | | | | |
| 6. Masconomet | | | | | | | |
| 7. DPW Facility | | | | | | | |
| 8. Fire pumper | | | | | | | |
| 9. Less SBAB Reimbursement Previously Excluded Debt | | | | | | | |

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|----------|--|---|-------------------------------------|------------------------|------------------------------------|--|-----------------------------|-----------------------------|--|
| ART. NO. | APPROPRIATIONS AND SOURCES OF FUNDING: PLANNING PURPOSES FIN.COM PROJECTED 2018 | APPROPRIATIONS | | | | | AUTHORIZATIONS | | COMMENTS ON SOURCES OF FUNDING |
| | | (a) | (b) | (c) | (d) | (e) | MEMO ONLY | | |
| | | Total Appropriations of Each Meeting | From Raise & Appropriate (Tax Levy) | From Free Cash See B-1 | From Other Available Funds See B-2 | From Offset Receipts See A-1 or Enterprise Funds See A-2 | (f) Revolving Funds See A-3 | (g) Borrowing Authorization | |
| 2 | Authorization to Transfer Balances | 131,004 | | | 131,004 | | | | From Overlay Reserve inserted into F3 for now |
| 3 | ANNUAL OPERATING BUDGET | 19,070,314 | 19,070,314 | | | | | | Library loan subsidy 46.4K, Fud for reduction of excludable debt 1.5K, Police insurance and restitution 38K conccom 10k, CABLE 35k |
| 4 | WATER DEPT ENTERPRISE OPERATING BUDGET | 1,322,443 | | | | 1,322,443 | | | From Budger Worksheet |
| 5 | ANNUAL MASCONOMET REGIONAL SCH. DIST. ASSMT | 0 | 0 | | | | | | 7,207,467 |
| 6 | Masconomet Safety & Security request | 138,194 | | 138,194 | - | | | | 19,255,479 |
| 7 | ANNUAL ESSEX NORTH SHORE AG/Tech SCH DIST ASSM. | 230,942 | 230,942 | | | | | | |
| 8 | Grant Authorization | 0 | | | | | | | |
| 9 | Mass DOT Contracts - Authorization to spend for Chapter 90 Projects | 0 | | | | | | | |
| 10 | ENGINEERING & LANDFILL MONITORING | 38,700 | | | | 38,700 | | | |
| 11 | LEASE EMERSON FIELD | 1,250 | 1,250 | | | | | | |
| 12 | Tri-town Council | 20,500 | | 20,500 | | | | | |
| 13 | Senior Care | 1,500 | | 1,500 | | | | | |
| 14 | PARK REVOLVING FUND | 0 | | | | | 45,000 | | See Recap Schedule A-3 |
| 15 | CEMETERY REVOLVING FUND | 0 | | | | | 25,000 | | See Recap Schedule A-3 |
| 16 | CONSERVATION COMM REVOLVING FUND | 0 | | | | | 10,000 | | See Recap Schedule A-3 |
| 17 | Compensated Absences Fund (Formally "Town Employee Separation Fund") | 50,000 | | 50,000 | | | | | Was "Employee Separation" |
| 18 | Unemployment Compensation fund | 0 | | | | | 60,000 | | |
| 19 | Special Indemnity Leave Fund | 0 | | | | | 40,109 | | |
| 20 | Licence and permit denials | 0 | | | | | | | |
| 21 | Allocation of Bond Premium | | | | | | | | |
| 22 | Pyebrook Park Landfill Infrastructure & Maintenance | 20,000 | | 20,000 | | | | | |
| 23 | Police SUV Patrol Cruiser | 43,000 | | 43,000 | | | | | |
| 24 | Police Security System Upgrade | 12,000 | | 12,000 | | | | | |
| 25 | Police Station Building Exterior Repairs | 25,000 | | 25,000 | | | | | |
| 26 | Police Portable Radio Replacement Program | 10,000 | | 10,000 | | | | | |
| 27 | Fire Personal Protective Equipment | 48,500 | | 48,500 | | | | | |
| 28 | Fire Water Rescue Boat & Equipment | 21,000 | | 21,000 | | | | | |
| 29 | Highway Small Dump Truck with Plow | 60,000 | | 60,000 | | | | | |
| 30 | Facilities Repair Fund | 58,500 | | 58,500 | | | | | |
| 31 | Water Main Replacement Project - Appropriation & Borrowing Authorization | 0 | | | | | | | 1,600,000 |
| 32 | Proctor & Steward School MSBA ARP Building Projects | 0 | | | | | | | 7,800,000 |
| 33 | Zoning Storage | 0 | | | | | | | |
| 34 | Marijuana Moratorium | 0 | | | | | | | |
| 35 | Definitions Storage and Marijuana | 0 | | | | | | | |
| 36 | Dimensional and Density | 0 | | | | | | | |
| 37 | Zoning Bylaw Amendment - 333 Perkins Row - Elderly Housing District | 0 | | | | | | | |
| 38 | Donbristle Farm | 0 | | | | | 0 | | 500,000 |
| 39 | Stabilization Fund | 25,000 | | 25,000 | | | | | |
| 40 | Capitalization Stabilization Fund | 100,000 | | 100,000 | | | | | |
| 41 | Unfunded Post-retire Benefits | 100,000 | | 100,000 | | | | | |
| | | 0 | | | | | | | |
| | Subtotal ATM capital warrants: | 298,000 | 0 | 298,000 | - | - | | | Exclusive of Water Dept articles |
| | TOTAL ATM WARRANT | 21,527,848 | 19,302,506 | 733,194 | 131,004 | 1,361,143 | | | |

PRESS'. IT HAS BEEN PREPARED FOR AND IS INTENDED
3 COMMITTEE FOR MODELING AND PLANNING PURPOSES.
N OF THE FINANCE COMMITTEE.



| OPERATING BUDGET B | BUDGET APPROVED | Dep't Request | BUDGET APPROVED | Dep't Request | BUDGET APPROVED | DIFFERENCE | | COMMENTS |
|------------------------------------|-----------------|--------------------|-----------------|---------------|-----------------|--------------------|-----------------|---|
| | 3/17/15 | 1/12/2016, 1/25/16 | 3/17/16 | 2017 | 3/29/17 | FY 2018 TO FY 2017 | | |
| | | | | | | \$ | % | |
| GENERAL GOVERNMENT | | | | | | | | |
| MODERATOR | | | | | | | | |
| SALARY | 50 | 50 | 50 | | 50 | - | 0.00% | |
| TOTAL | 50 | 50 | 50 | | 50 | | | |
| SELECTMEN | | | | | | | | |
| SALARIES | 188,428 | 175,898 | 175,898 | | 127,505 | (48,393) | -27.51% | |
| WAGES | 53,150 | 54,706 | 54,706 | | 118,229 | 63,523 | 116.12% | |
| OTHER | 39,696 | 40,887 | 40,887 | | 18,311 | (22,576) | -55.22% | Dropped 23,925 from tele communications |
| TOTAL | 281,274 | 271,491 | 271,491 | | 264,045 | (7,446) | -2.74% | |
| SELECTMEN'S SPECIAL | | | | | | | | |
| SERVICES | | - | | | | - | 0.00% | |
| OTHER | 70,200 | 72,300 | 72,300 | | 72,300 | - | 0.00% | |
| TOTAL | 70,200 | 72,300 | 72,300 | | 72,300 | - | 0.00% | |
| PARKING CLERK | | | | | | | | |
| OTHER | | - | | | | - | 0.00% | |
| TOTAL | - | - | - | | - | - | 0.00% | |
| FINANCE COMMITTEE | | | | | | | | |
| WAGES | 1,316 | 1,308 | 1,308 | | 1,371 | 63 | 4.82% | |
| OTHER | 390 | 395 | 395 | | 395 | - | 0.00% | |
| TOTAL | 1,706 | 1,703 | 1,703 | | 1,766 | 63 | 3.70% | |
| TOWN WEBSITE/CABLE ADVISORY | | | | | | | | |
| WAGES | 1,858 | 1,858 | 1,858 | | - | (1,858) | -100.00% | |
| OTHER | 1,263 | 1,263 | 1,263 | | 35,000 | 33,737 | 2671.18% | |
| TOTAL | 3,121 | 3,121 | 3,121 | | 35,000 | 31,879 | 1021.44% | |
| CABLE ADVISORY | | | | | | | | |
| WAGES | | - | | | | - | 0.00% | |
| OTHER | | - | | | | - | 0.00% | New line item in omnibus, increase of 32.7k |
| TOTAL | - | - | - | | - | - | 0.00% | |
| ACCOUNTANT | | | | | | | | |
| SALARIES | 78,365 | 89,910 | 89,910 | | 93,892 | 3,982 | 4.43% | |
| WAGES | 42,171 | 44,051 | 44,051 | | 45,986 | 1,935 | 4.39% | |
| OTHER | 23,297 | 23,996 | 23,996 | | 26,126 | 2,130 | 8.88% | Printer and binder |
| TOTAL | 143,833 | 157,957 | 157,957 | | 166,004 | 8,047 | 5.09% | |
| ASSESSORS | | | | | | | | |
| SALARIES | 83,865 | 77,226 | 77,226 | | 82,500 | 5,274 | 6.83% | |

| | | | | | | | | | |
|---------------------------|-------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|--|--------------------------------------|--|-------------------------------------|
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| 3 | | | | | | SOLELY FOR THE USE OF THE TOPSFIELD FINANCE C | | | |
| | | | | | | IT IS NOT TO BE CONSIDERED AS A RECOMMENDATIO | | | |
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| OPERATING BUDGET B | Dep't Request 1/7/11 | BUDGET APPROVED (date) | Dep't Request 1/7/12 | BUDGET APPROVED 3/5/12 | Dep't Request 1/7/13 | BUDGET APPROVED 3/11/13 | Dep't Request 1/26/14 | BUDGET APPROVED 3/17/14 | Dep't Request 1/7/15 |
| WAGES | 33,331 | | 35,028 | 35,028 | 35,897 | 35,897 | 36,596 | 36,596 | 42,704 |
| OTHER | 17,833 | | 18,190 | 18,190 | 18,550 | 21,050 | 30,875 | 30,875 | 31,725 |
| TOTAL | 120,936 | 120,936 | 125,025 | 125,025 | 127,565 | 130,065 | 141,926 | 141,926 | 158,294 |

| | | | | | | | | | |
|---------------------------|--|---|--------------------------------|---------------------------|--------------------------------|--------------------------------------|--------------|-----------------|--|
| | RESS'. IT HAS BEEN PREPARED FOR AND IS INTENDED | | | | | | | | |
| | 3 COMMITTEE FOR MODELING AND PLANNING PURPOSES. | | | | | | | | |
| | ON OF THE FINANCE COMMITTEE. | | | | | | | | |
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| | | | | | | | | | |
| OPERATING BUDGET B | BUDGET APPROVED 3/17/15 | Dep't Request 1/12/2016, 1/25/16 | BUDGET APPROVED 3/17/16 | Dep't Request 2017 | BUDGET Approved 3/29/17 | DIFFERENCE FY 2018 TO FY 2017 | | COMMENTS | |
| | | | | | | \$ | % | | |
| WAGES | 42,704 | 44,551 | 44,551 | | 45,266 | 715 | 1.60% | | |
| OTHER | 31,725 | 32,650 | 32,650 | | 33,303 | 653 | 2.00% | | |
| TOTAL | 158,294 | 154,427 | 154,427 | | 161,069 | 6,642 | 4.30% | | |

| | | | | | | | | | |
|---------------------------|--|---|--------------------------------|---------------------------|--------------------------------|--------------------------------------|--------------|-----------------|--|
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| | 3 COMMITTEE FOR MODELING AND PLANNING PURPOSES. | | | | | | | | |
| | IN OF THE FINANCE COMMITTEE. | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| OPERATING BUDGET B | BUDGET APPROVED 3/17/15 | Dep't Request 1/12/2016, 1/25/16 | BUDGET APPROVED 3/17/16 | Dep't Request 2017 | BUDGET Approved 3/29/17 | DIFFERENCE FY 2018 TO FY 2017 | | COMMENTS | |
| | | | | | | \$ | % | | |
| TOTAL | 1,625 | 1,658 | 1,658 | | 1,692 | 34 | 2.05% | | |
| | | | | | | | | | |
| ANIMAL CONTROL OFFICER | | | | | | | | | |
| SALARY | 9,638 | 9,831 | 9,831 | | 10,028 | 197 | 2.00% | | |
| OTHER | 560 | 571 | 571 | | 571 | - | 0.00% | | |
| TOTAL | 10,198 | 10,402 | 10,402 | | 10,599 | 197 | 1.89% | | |

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|--|----------------------|------------------------|----------------------|------------------------|----------------------|-------------------------|-----------------------|-------------------------|----------------------|
| 3 | | | | | | | | | |
| | | | | | | | | | |
| OPERATING BUDGET B | Dep't Request 1/7/11 | BUDGET APPROVED (date) | Dep't Request 1/7/12 | BUDGET APPROVED 3/5/12 | Dep't Request 1/7/13 | BUDGET APPROVED 3/11/13 | Dep't Request 1/26/14 | BUDGET APPROVED 3/17/14 | Dep't Request 1/7/15 |
| ANIMAL INSPECTOR | | | | | | | | | |
| SALARY | 6,882 | | 7,020 | 7,020 | 7,160 | 7,160 | 7,303 | 7,303 | 7,303 |
| OTHER | 1,840 | | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 | 1,840 |
| TOTAL | 8,722 | 8,722 | 8,860 | 8,860 | 9,000 | 9,000 | 9,143 | 9,143 | 9,143 |
| PUBLIC SAFETY: SUB-TOTAL | | | | | | | | | |
| SALARIES | 338,165 | - | 344,395 | 344,395 | 347,131 | 347,131 | 358,523 | 366,928 | 380,335 |
| WAGES | 1,519,114 | - | 1,532,304 | 1,532,304 | 1,400,651 | 1,424,622 | 1,488,922 | 1,500,864 | 1,695,641 |
| OTHER | 206,646 | - | 211,173 | 211,173 | 230,074 | 233,702 | 251,497 | 251,497 | 259,486 |
| PUBLIC SAFETY: SUB-TOTAL | 2,063,925 | 2,063,925 | 2,087,872 | 2,087,872 | 1,977,856 | 2,005,455 | 2,098,942 | 2,119,289 | 2,335,462 |
| EDUCATION: ELEMENTARY SCHS | | | | | | | | | |
| .GENERAL ADMINISTRATION | | | | | | | | | |
| .INSTRUCTIONAL SALARIES | | | | | | | | | |
| .INSTRUCTIONAL MATERIALS | | | | | | | | | |
| ADMIN. EXPENDITURES | | | | | | | | | |
| .TRANSPORTATION REGULAR | | | | | | | | | |
| .FUEL AND POWER | | | | | | | | | |
| .BLDG OPER. & MAINTENANCE | | | | | | | | | |
| .SPECIAL NEEDS | | | | | | | | | |
| CONTRACT SERVICES | | | | | | | | | |
| ELEM. SCHOOLS: SUB-TOTAL | 5,974,481 | 5,974,481 | 6,093,971 | 6,093,971 | 6,215,850 | 6,339,065 | 6,462,729 | 6,866,919 | 7,170,687 |
| PUBLIC WORKS & FACILITIES | | | | | | | | | |
| TOWN ENGINEER | | | | | | | | | |
| SALARY | | | | | | | | | |
| WAGES | | | | | | | | | |
| OTHER | | | | | | | | | |
| TOTAL | | | | | | | | | |
| STORM WATER | | | | | | | | | |
| SALARY | | | | | | | | | |
| WAGES | | | | | | | | | |
| OTHER | | | | | | | | | |
| TOTAL | | | | | | | | | |
| GENERAL HIGHWAY | | | | | | | | | |
| SALARY | 75,983 | | 77,983 | 77,983 | 79,763 | 79,763 | 81,323 | 81,323 | 90,244 |
| WAGES | 191,069 | | 191,410 | 191,410 | 195,542 | 249,092 | 263,989 | 263,989 | 284,892 |
| CAPITAL (LEASES) | | | | - | 29,257 | 29,257 | 29,257 | 29,257 | 29,257 |
| ROADS & BRIDGES | 65,085 | | 65,085 | 65,085 | 66,500 | 66,500 | 68,500 | 68,500 | 70,500 |
| SUPPLIES, SERVICES | 83,720 | | 86,480 | 86,480 | 87,594 | 88,594 | 91,020 | 91,020 | 109,670 |
| DIESEL & GASOLINE | 50,000 | | 51,000 | 51,000 | 60,000 | 60,000 | 62,000 | 62,000 | 62,000 |
| TOTAL | 465,857 | 465,857 | 471,958 | 471,958 | 518,656 | 573,206 | 596,089 | 596,089 | 646,563 |

| DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROG SOLELY FOR THE USE OF THE TOPSFIELD FINANCE C IT IS NOT TO BE CONSIDERED AS A RECOMMENDATIO | | | | | | | | | |
|--|----------------------|------------------------|----------------------|------------------------|----------------------|-------------------------|-----------------------|-------------------------|----------------------|
| 3 | | | | | | | | | |
| | | | | | | | | | |
| OPERATING BUDGET B | Dep't Request 1/7/11 | BUDGET APPROVED (date) | Dep't Request 1/7/12 | BUDGET APPROVED 3/5/12 | Dep't Request 1/7/13 | BUDGET APPROVED 3/11/13 | Dep't Request 1/26/14 | BUDGET APPROVED 3/17/14 | Dep't Request 1/7/15 |
| HUMAN SERVICES | | | | | | | | | |
| BOARD OF HEALTH | | | | | | | | | |
| SALARIES | 64,272 | | 65,557 | 65,557 | 66,868 | 66,868 | 68,205 | 68,205 | 72,229 |
| WAGES | 12,182 | | 13,518 | 13,518 | 14,633 | 14,633 | 15,383 | 15,383 | 16,358 |
| OTHER | 16,730 | | 16,815 | 16,815 | 17,118 | 17,118 | 17,629 | 17,629 | 18,158 |
| TOTAL | 93,184 | 93,184 | 95,890 | 95,890 | 98,619 | 98,619 | 101,217 | 101,217 | 106,745 |
| MOSQUITO CONTROL | | | | | | | | | |
| WAGES | | | | | | | | | |
| OTHER | | | | | | | | | |
| TOTAL | - | - | - | - | - | - | - | - | - |
| MSW COLLECTION,HHW & RECYCLING | | | | | | | | | |
| SERVICES | 387,560 | | 406,713 | 406,713 | 409,713 | 409,713 | 409,713 | 409,713 | 409,713 |
| TOTAL | 387,560 | 387,560 | 406,713 | 406,713 | 409,713 | 409,713 | 409,713 | 409,713 | 409,713 |
| RECYCLING | | | | | | | | | |
| WAGES | | | | | | | | | |
| OTHER | 3,850 | | 4,100 | 4,100 | 1,600 | 1,600 | 2,050 | 2,050 | 4,150 |
| TOTAL | 3,850 | 3,850 | 4,100 | 4,100 | 1,600 | 1,600 | 2,050 | 2,050 | 4,150 |
| COUNCIL ON AGING | | | | | | | | | |
| SALARIES | 41,865 | | 39,101 | 39,101 | 41,080 | 41,080 | 43,158 | 43,158 | 46,029 |
| WAGES | 35,476 | | 42,622 | 42,622 | 43,782 | 43,782 | 44,378 | 44,378 | 46,389 |
| OTHER | 2,582 | | 2,633 | 2,633 | 2,686 | 2,686 | 2,767 | 2,767 | 2,850 |
| TOTAL | 79,923 | 79,923 | 84,356 | 84,356 | 87,548 | 87,548 | 90,303 | 90,303 | 95,268 |
| TRI-TOWN COUNCIL | | | | | | | | | |
| SERVICES | | | | | | | | | |
| TOTAL | - | - | - | - | - | - | - | - | - |
| HAWC | | | | | | | | | |
| OTHER | | | | | | | | | |
| TOTAL | - | - | - | - | - | - | - | - | - |
| VETERANS BENEFITS | | | | | | | | | |
| VET. BNFTS | 6,350 | | 6,500 | 6,500 | 8,620 | 20,620 | 20,960 | 20,960 | 20,960 |
| TOTAL | 6,350 | 6,350 | 6,500 | 6,500 | 8,620 | 20,620 | 20,960 | 20,960 | 20,960 |
| SOLDIERS & SAILORS GRAVES | | | | | | | | | |
| OTHER | | | | | | | | | |
| TOTAL | 800 | 800 | 800 | 800 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| SUBTOTAL: HUMAN SERVICES | | | | | | | | | |
| SALARIES | 106,137 | | 104,658 | 104,658 | 107,948 | 107,948 | 111,363 | 111,363 | 118,258 |

| | | | | | | | | | |
|----------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|-----------------------------|--------------------------------|--|--------------------------------|-----------------------------|
| | | | | | | | DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROG | | |
| | 3 | | | | | | SOLELY FOR THE USE OF THE TOPSFIELD FINANCE C | | |
| | | | | | | | IT IS NOT TO BE CONSIDERED AS A RECOMMENDATIC | | |
| | | | | | | | | | |
| OPERATING BUDGET B | Dep't Request 1/7/11 | BUDGET APPROVED (date) | Dep't Request 1/7/12 | BUDGET APPROVED 3/5/12 | Dep't Request 1/7/13 | BUDGET APPROVED 3/11/13 | Dep't Request 1/26/14 | BUDGET APPROVED 3/17/14 | Dep't Request 1/7/15 |
| WAGES | 47,658 | | 56,140 | 56,140 | 58,415 | 58,415 | 59,761 | 59,761 | 62,747 |
| SERVICES | 387,560 | | 406,713 | 406,713 | 409,713 | 409,713 | 409,713 | 409,713 | 409,713 |
| OTHER | 23,962 | | 24,348 | 24,348 | 22,404 | 22,404 | 23,446 | 23,446 | 26,158 |
| VET'S BENEFITS | 6,350 | | 6,500 | 6,500 | 8,620 | 20,620 | 20,960 | 20,960 | 20,960 |
| HUMAN SERVICES: SUB-TOTAL | 571,667 | 571,667 | 598,359 | 598,359 | 607,100 | 619,100 | 625,243 | 625,243 | 637,836 |

| | | | | | | | | | | |
|----------------------------------|--|---|--------------------------------|---------------------------|--------------------------------|--------------------------------------|----------|----------------------|--|--|
| | RESS'. IT HAS BEEN PREPARED FOR AND IS INTENDED | | | | | | | | | |
| | 3 COMMITTEE FOR MODELING AND PLANNING PURPOSES. | | | | | | | | | |
| | ON OF THE FINANCE COMMITTEE. | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| OPERATING BUDGET B | BUDGET APPROVED 3/17/15 | Dep't Request 1/12/2016, 1/25/16 | BUDGET APPROVED 3/17/16 | Dep't Request 2017 | BUDGET Approved 3/29/17 | DIFFERENCE FY 2018 TO FY 2017 | | COMMENTS | | |
| | | | | | | \$ | % | | | |
| WAGES | 67,653 | 69,747 | 69,747 | | 72,098 | 2,351 | 3.37% | | | |
| SERVICES | 409,713 | 409,713 | 409,713 | | 409,803 | 90 | 0.02% | | | |
| OTHER | 26,158 | 24,288 | 24,288 | | 26,888 | 2,600 | 10.70% | | | |
| VET'S BENEFITS | 20,960 | 20,960 | 20,960 | | 20,960 | - | 0.00% | | | |
| HUMAN SERVICES: SUB-TOTAL | 642,742 | 646,146 | 654,199 | | 666,739 | 12,540 | 1.92% | To Recap Summary IIA | | |

| | | | | | | | | | |
|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|--|--------------------------------------|--|-------------------------------------|
| | | | | | | DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROG | | | |
| | 3 | | | | | SOLELY FOR THE USE OF THE TOPSFIELD FINANCE C | | | |
| | | | | | | IT IS NOT TO BE CONSIDERED AS A RECOMMENDATIO | | | |
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| | | | | | | | | | |
| OPERATING BUDGET B | Dep't Request 1/7/11 | BUDGET APPROVED (date) | Dep't Request 1/7/12 | BUDGET APPROVED 3/5/12 | Dep't Request 1/7/13 | BUDGET APPROVED 3/11/13 | Dep't Request 1/26/14 | BUDGET APPROVED 3/17/14 | Dep't Request 1/7/15 |
| SALE OF LOTS | | | | | | | | | |
| CULTURE & REC. : SUB-TOTAL | 714,094 | 714,094 | 731,015 | 731,015 | 754,932 | 754,932 | 785,156 | 785,156 | 837,084 |

| | | | | | | | | | | |
|---------------------------------------|--|---|--------------------------------|---------------------------|--------------------------------|--------------------------------------|--------------|----------------------|--|--|
| | RESS'. IT HAS BEEN PREPARED FOR AND IS INTENDED | | | | | | | | | |
| | 3 COMMITTEE FOR MODELING AND PLANNING PURPOSES. | | | | | | | | | |
| | IN OF THE FINANCE COMMITTEE. | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| OPERATING BUDGET B | BUDGET APPROVED 3/17/15 | Dep't Request 1/12/2016, 1/25/16 | BUDGET APPROVED 3/17/16 | Dep't Request 2017 | BUDGET Approved 3/29/17 | DIFFERENCE FY 2018 TO FY 2017 | | COMMENTS | | |
| SALE OF LOTS | | | | | | \$ | % | | | |
| CULTURE & REC. : SUB-TOTAL | 846,521 | 873,781 | 873,781 | | 893,979 | 20,198 | 2.31% | To Recap Summary IIA | | |

| | | | | | | | | | |
|------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|--|--------------------------------------|--|-------------------------------------|
| | | | | | | DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROG | | | |
| 3 | | | | | | SOLELY FOR THE USE OF THE TOPSFIELD FINANCE C | | | |
| | | | | | | IT IS NOT TO BE CONSIDERED AS A RECOMMENDATIO | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| OPERATING BUDGET B | Dep't Request 1/7/11 | BUDGET APPROVED (date) | Dep't Request 1/7/12 | BUDGET APPROVED 3/5/12 | Dep't Request 1/7/13 | BUDGET APPROVED 3/11/13 | Dep't Request 1/26/14 | BUDGET APPROVED 3/17/14 | Dep't Request 1/7/15 |
| | | | | | | | | | |
| OTHER EXPEND.: SUB-TOTAL | 2,913,098 | 2,913,098 | 3,021,535 | 3,021,535 | 3,305,542 | 3,196,667 | 3,479,272 | 3,260,183 | 3,425,062 |
| TOTAL ART 3RD OPERATING BGT | 15,158,376 | 15,158,376 | 14,984,649 | 14,987,745 | 15,400,174 | 15,452,594 | 16,067,548 | 16,293,522 | 17,140,384 |

| | | | | | | | | | | |
|------------------------------------|--|---|--------------------------------|---------------------------|--------------------------------|--------------------------------------|--------------|---------------------------|--|--|
| | RESS'. IT HAS BEEN PREPARED FOR AND IS INTENDED | | | | | | | | | |
| | 3 COMMITTEE FOR MODELING AND PLANNING PURPOSES. | | | | | | | | | |
| | IN OF THE FINANCE COMMITTEE. | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| OPERATING BUDGET B | BUDGET APPROVED 3/17/15 | Dep't Request 1/12/2016, 1/25/16 | BUDGET APPROVED 3/17/16 | Dep't Request 2017 | BUDGET Approved 3/29/17 | DIFFERENCE FY 2018 TO FY 2017 | | COMMENTS | | |
| | | | | | | \$ | % | | | |
| OTHER EXPEND.: SUB-TOTAL | 3,425,062 | 3,765,934 | 3,750,934 | | 3,862,622 | 111,688 | 2.98% | To Recap Summary IIA | | |
| TOTAL ART 3RD OPERATING BGT | 17,168,562 | 17,978,572 | 18,152,479 | | 19,070,314 | 917,835 | 5.06% | To Recap Sch. B, Col. (b) | | |

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|--|----------------------|------------------------|----------------------|------------------------|----------------------|-------------------------|-----------------------|-------------------------|----------------------|
| 3 | | | | | | | | | |
| | | | | | | | | | |
| OPERATING BUDGET B | Dep't Request 1/7/11 | BUDGET APPROVED (date) | Dep't Request 1/7/12 | BUDGET APPROVED 3/5/12 | Dep't Request 1/7/13 | BUDGET APPROVED 3/11/13 | Dep't Request 1/26/14 | BUDGET APPROVED 3/17/14 | Dep't Request 1/7/15 |
| ART. 4TH: WATER DEP'T (ENTERPRISE) | | | | | | | | | |
| SALARIES | 67,371 | 67,371 | 73,092 | 73,092 | 77,240 | 77,240 | 81,073 | 81,073 | 85,299 |
| WAGES | 146,234 | 146,234 | 148,082 | 148,082 | 155,791 | 155,791 | 177,577 | 177,577 | 192,667 |
| OTHER | 232,130 | 232,130 | 265,330 | 265,330 | 273,054 | 273,054 | 296,980 | 296,980 | 305,780 |
| OTHER: PUBLIC WORKS BLDG | | | | | | | | | |
| SPECIAL MAINTENANCE FUND | | | | | | | | | |
| DEBT SVS LONG-TERM DEBT PRIN. | 82,500 | 83,300 | 83,500 | 83,500 | 84,000 | 84,000 | 83,500 | 83,500 | 84,000 |
| S.T. PRINC. PAY-DOWN | - | - | - | - | - | - | - | - | - |
| DEBT SVS LONG-TERM DEBT INT. | 23,947 | 36,576 | 34,077 | 34,077 | 31,572 | 31,572 | 28,211 | 28,212 | 24,872 |
| DEBT INSURANCE | - | - | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| DEBT SVS INT. FOR TEMP. LOANS | - | - | - | - | 20,000 | 20,000 | 38,000 | 38,000 | 11,508 |
| SUBTOTAL DEBT SERVICE | 106,447 | 119,876 | 117,577 | 117,577 | 140,572 | 140,572 | 154,711 | 154,712 | 125,380 |
| RESERVE FUND | 102,515 | 88,000 | 94,000 | 94,000 | 130,000 | 130,000 | 130,000 | 130,000 | 295,000 |
| UNANTICIPATED EMERGENCY AMOUNT TRANSFERED* | 75,000 | 75,000 | 75,000 | 75,000 | 76,500 | 76,500 | 51,500 | 51,500 | 51,500 |
| ART. 4TH WATER DEPT: TOTAL | 729,697 | 728,611 | 773,081 | 773,081 | 853,157 | 853,157 | 891,841 | 891,842 | 1,055,626 |
| ART. 8TH NORTH SHORE VO-TECH | | | | | | | | | |
| | 76,238 | 76,238 | 65,469 | 65,469 | 65,469 | 50,948 | 232,000 | 188,764 | 175,401 |
| ART.5TH MASCONOMET | | | | | | | | | |
| SHARE OF OPER & MAIN. | 5,882,771 | 5,806,580 | 5,951,745 | 5,871,969 | 5,939,690 | 5,939,690 | 6,133,337 | 6,133,337 | 6,440,004 |
| DEBT SERVICE | 314,828 | 314,828 | 314,828 | 301,102 | 298,002 | 298,002 | 288,183 | 288,183 | 290,597 |
| TOTAL MASCO FIN COM ASSMNT | 6,197,599 | 6,121,408 | 6,266,572 | 6,173,071 | 6,237,692 | 6,237,692 | 6,421,520 | 6,421,520 | 6,730,601 |
| COMPARISON OF SALARIES AND WAGES | | | | | | | | | |
| | FISCAL 12 SALARY | FISCAL 12 WAGES | FISCAL 13 SALARY | FISCAL 13 WAGES | FISCAL 14 SALARY | FISCAL 14 WAGES | FISCAL 15 SALARY | FISCAL 15 WAGES | FISCAL 16 SALARY |
| GENERAL GOVERNMENT | 470,479 | 207,002 | 495,890 | 219,536 | 506,106 | 225,913 | 524,736 | 234,860 | 570,505 |
| PUBLIC SAFETY | 338,165 | 1,519,114 | 344,395 | 1,532,304 | 347,131 | 1,424,622 | 366,928 | 1,500,864 | 380,335 |
| PUBLIC WORKS | 75,983 | 269,650 | 77,983 | 269,991 | 79,763 | 275,692 | 81,323 | 291,989 | 90,244 |
| HUMAN SERVICES | 106,137 | 47,658 | 104,658 | 56,140 | 107,948 | 58,415 | 111,363 | 59,761 | 118,258 |
| CULTURE & RECREATION | 250,571 | 275,507 | 262,236 | 275,528 | 272,394 | 285,541 | 281,072 | 299,696 | 302,773 |
| WATER ENTERPRISE | 67,371 | 146,234 | 73,092 | 148,082 | 77,240 | 155,791 | 81,073 | 177,577 | 85,299 |
| TOTAL | 1,308,706 | 2,465,165 | 1,358,254 | 2,501,581 | 1,390,582 | 2,425,974 | 1,446,495 | 2,564,747 | 1,547,414 |
| % CHANGE | 0.34% | -1.20% | 3.79% | 1.48% | 2.38% | -3.02% | 4.02% | 5.72% | 6.98% |
| TOTAL SALARIES (EX'T WATER DEP'T): | | | | | | | | | |
| WAGES, NON-UNION | | | | | | | | | |
| WAGES, UNION: | | | | | | | | | |

| RESS'. IT HAS BEEN PREPARED FOR AND IS INTENDED | | | | | | | | |
|--|-------------------------|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|---------------|---|
| 3 COMMITTEE FOR MODELING AND PLANNING PURPOSES. | | | | | | | | |
| ON OF THE FINANCE COMMITTEE. | | | | | | | | |
| | | | | | | | | |
| OPERATING BUDGET B | BUDGET APPROVED 3/17/15 | Dep't Request 1/12/2016, 1/25/16 | BUDGET APPROVED 3/17/16 | Dep't Request 2017 | BUDGET Approved 3/29/17 | DIFFERENCE FY 2018 TO FY 2017 | | COMMENTS |
| | | | | | | \$ | % | |
| ART. 4TH: WATER DEP'T (ENTERPRISE) | | | | | | | | |
| SALARIES | 85,299 | 91,410 | 91,410 | | 95,391 | 3,981 | 4.36% | |
| WAGES | 192,667 | 199,275 | 199,275 | | 200,730 | 1,455 | 0.73% | |
| OTHER | 305,780 | 323,630 | 323,630 | | 349,180 | 25,550 | 7.89% | |
| OTHER: PUBLIC WORKS BLDG | | | | | | - | 0.00% | |
| SPECIAL MAINTENANCE FUND | | | | | | - | 0.00% | |
| DEBT SVS LONG-TERM DEBT PRIN. | 84,000 | 79,500 | 79,500 | | 79,500 | - | 0.00% | |
| S.T. PRINC. PAY-DOWN | - | 55,000 | 55,000 | | 207,000 | 152,000 | 276.36% | |
| DEBT SVS LONG-TERM DEBT INT. | 24,872 | 23,191 | 23,191 | | 21,192 | (1,999) | -8.62% | |
| DEBT INSURANCE | 5,000 | 5,000 | 5,000 | | 5,000 | - | 0.00% | |
| DEBT SVS INT. FOR TEMP. LOANS | 11,508 | 11,598 | 11,598 | | 29,450 | 17,852 | 153.92% | |
| SUBTOTAL DEBT SERVICE | 125,380 | 174,289 | 174,289 | | 342,142 | 167,853 | 96.31% | |
| RESERVE FUND | 295,000 | 356,000 | 356,000 | | 145,000 | (211,000) | -59.27% | *Amounts transferred from unant. Emer |
| UNANTICIPATED EMERGENCY | 51,500 | 52,000 | 52,000 | | 190,000 | 138,000 | 265.38% | to budget line item listed here as a |
| AMOUNT TRANSFERRED* | | | | | | - | 0.00% | negative to show amt drawn from this fund |
| ART. 4TH WATER DEPT: TOTAL | 1,055,626 | 1,196,604 | 1,196,604 | | 1,322,443 | 125,839 | 10.52% | To Schedule B, Col. (e) |
| ART. 8TH NORTH SHORE VO-TECH | | | | | | | | |
| | 175,401 | 191,263 | 191,263 | | 230,942 | 39,679 | 20.75% | |
| ART.5TH MASCONOMET | | | | | | | | |
| SHARE OF OPER & MAIN. | 6,632,904 | 6,739,123 | 6,739,123 | | 6,910,111 | 170,988 | 2.54% | |
| DEBT SERVICE | 290,597 | 286,226 | 286,226 | | 297,356 | 11,130 | 3.89% | |
| TOTAL MASCO FIN COM ASSMNT | 6,923,501 | 7,025,349 | 7,025,349 | | 7,207,467 | 182,118 | 2.59% | |
| COMPARISON OF | | | | | | | | |
| SALARIES AND WAGES | FISCAL 16 WAGES | FISCAL 17 SALARY | FISCAL 17 WAGES | FISCAL 18 SALARY | FISCAL 18 WAGES | | | FISCAL 10 WAGES |
| GENERAL GOVERNMENT | 271,747 | 582,776 | 280,725 | 524,767 | 352,152 | 1.55% | | 472,038 |
| PUBLIC SAFETY | 1,705,001 | 351,779 | 1,839,280 | 356,031 | 1,846,419 | 0.52% | | 332,687 |
| PUBLIC WORKS | 314,612 | 96,900 | 328,012 | 100,883 | 335,368 | 2.67% | | 75,983 |
| HUMAN SERVICES | 67,653 | 129,491 | 69,747 | 136,990 | 72,098 | 4.94% | | - |
| CULTURE & RECREATION | 327,202 | 317,126 | 340,960 | 330,049 | 344,786 | 2.55% | | 257,795 |
| WATER ENTERPRISE | 192,667 | 91,410 | 199,275 | 200,730 | 349,180 | 89.18% | | 67,371 |
| TOTAL | 2,878,882 | 1,569,482 | 3,057,999 | 1,649,450 | 3,300,003 | 6.96% | | 159,639 |
| % CHANGE | 12.25% | 1.43% | 6.22% | 5.10% | 7.91% | | | 893,475 |
| | | | | | | | | 1284130236.6% |
| TOTAL SALARIES (EX'T WATER DEP'T): | | | | | | | | |
| WAGES, NON-UNION | | | | | | | | |
| WAGES, UNION: | | | | | | | | |

TOWN OF TOPSFIELD FINANCE COMMITTEE
BUDGET WORKSHEETS
TAX RECAP SUMMARY

| (A) | (B) | (C) | FY17 NEDSV | FY17GDSEXP | FY18DSEXC | Reimbursements/Adjustments | FY18NEDS |
|--|-----------|------|-------------------|---------------------|---------------------|----------------------------|-------------------|
| | DATE OF | | (D) | (E) | (F) | (G) | (H) |
| BALLOT VOTE | ORIGINAL | TEMP | FY17 NET | FY17 GROSS | FY18 GROSS | | FY18 NET |
| DATE/PURPOSE(S) | ISSUANCE | OR | EXCLUDED | DEBT | DEBT | (*) | EXCLUDED |
| OF EXCLUSION | NOTE/BOND | PERM | DEBT | SERVICE | SERVICE | (**) | DEBT |
| Projected 2018 | | | | | | | |
| May 07, 1987 | 09/01/87 | P | | | | *a | |
| Proctor School Roof | | | | | | | |
| October 30, 1996 | | | | | | | |
| Library Renov & Expan | 03/01/01 | P | 33,510.09 | 99,637.50 | 102,500.00 | *c | 127.41 |
| Refunding bond issue | 01/15/11 | P | | | | f | |
| Last Payment 2018 | | | | | | | |
| May 08, 1997 | 07/17/98 | T | | | | * | |
| Masconomet Design Renov/Expan | | P | 290,596.04 | 635,466.47 | 632,078.11 | | 341,732.08 |
| | | T | | | | | |
| May 08, 1997 | 06/26/98 | | | | | | |
| Elem Sch Design | 03/15/02 | P | 29,453.37 | 29,550.00 | 33,800.00 | *a | 96.63 |
| 2/12/98 | | | | | | | |
| Elem Sch Renov & Expan | 03/15/02 | P | 180,473.63 | 180,700.00 | 176,050.00 | *a | 226.37 |
| May 01, 2001 | | | | | | | |
| Town Hall Renovations | 03/15/02 | P | 10,767.00 | 11,000.00 | 10,700.00 | | 233.00 |
| May 07, 1998 | | | | | | | |
| Landfill Capping | 03/01/01 | P | 91,130.26 | 91,310.00 | 89,510.00 | *d | 89,330.26 |
| Refunding bond issue | 01/15/11 | P | | | | F | 179.74 |
| September 23, 1999 | 05/05/00 | | | | | | |
| Public Works Facility | 03/01/01 | P | 95,510.73 | 105,892.50 | 103,968.75 | *b | 10,381.77 |
| Refunding bond issue | 01/15/11 | P | | | | F | |
| May 4, 2000 | 09/22/00 | | | | | | |
| 1250 GPM Combination Pumper | 03/01/01 | P | | | | | |
| Refunding bond issue | 01/15/11 | P | | | | F | |
| May 3, 2007 | 01/22/09 | T | | | | | |
| Replace & Repair 2 Bridges | 01/21/11 | P | | | | | |
| Refunding bond issue | 01/15/11 | P | 45,008.77 | 45,580.00 | 44,680.00 | F | 571.23 |
| May 3, 2016 | | | | | | | |
| Town Hall Building project | | | - | | 375,000.00 | | - |
| Remodel Interest | | | | | | | 24,282.37 |
| TOTALS | | | 776,449.89 | 1,199,136.47 | 1,193,286.86 | | 353,548.23 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| (*) REIMBURSEMENTS: | | | | | | | |
| a. School Building Assistance | | | | | | | |
| b. Water Enterprise | | | | | | | |
| c. Trust Funds | | | | | | | |
| d. Solid Waste Funds (C&D) | | | | | | | |
| e. DEA Self Help Grant | | | | | | | |
| f. Adjustments as result of new debt issue applicable portion of premium | | | | | | | |
| (**) ADJUSTMENTS: | | | | | | | |
| 1. Prior Year's Interest Not Included | | | | | | | |
| 2. Rate or Term Different Than Estimate | | | | | | | |

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|---|---|---------------------|-------------|------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| DE | CURRENT LONG TERM DEBT [ISSUED] | TOTAL AMOUNT | INT RATE | TERM | FISCAL 1997 | FISCAL 1998 | FISCAL 1999 | FISCAL 2000 | FISCAL 2001 | FISCAL 2002 | FISCAL 2003 |
| | WATER ENTERPRISE | | | | | | | | | | |
| | LONG -TERM DEBT PRINCIPAL | | | | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57M) | 560,000.00 | 6.95 | | 35,000.00 | 50,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 75,000.00 |
| | WATER MAIN 8/11/94 | 94,500.00 | 4.89 | | 31,500.00 | 31,500.00 | 31,500.00 | - | - | - | - |
| | PW BLDG WATER SHARE 03/01/01 | 140,600.00 | 4.66 | | | | - | - | - | 4,800.00 | 5,000.00 |
| | WATER MAINS 2010 | 1,055,000.00 | | | | | | | | | |
| | TOTAL LONG -TERM DEBT PRINCIPAL | 1,590,100.00 | | | 66,500.00 | 81,500.00 | 131,500.00 | 100,000.00 | 100,000.00 | 104,800.00 | 80,000.00 |
| | <i>PROOF</i> | 1,850,100.00 | | | | | | | | | |
| | LONG-TERM DEBT INTEREST | | | | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57 M) | 157,476.25 | 6.95 | | 38,920.00 | 36,487.50 | 30,487.50 | 23,487.50 | 16,312.50 | 9,062.50 | 2,718.75 |
| | WATER MAIN 8/11/94 | 73,503.04 | 4.89 | | 3,843.00 | 2,291.63 | 763.87 | - | - | - | - |
| | PW BLDG WATER SHARE 03/01/01 | 66,604.54 | 4.66 | | - | - | - | - | - | 6,514.88 | 6,226.87 |
| | WATER MAINS IPSWICH RD 2010 1/15/11 | | | | | | | | | | |
| | WATER MAINS 2010 | | | | | | | | | | |
| | TOTAL LONG-TERM DEBT INTEREST | 482,154.29 | | | 42,763.00 | 38,779.13 | 31,251.37 | 23,487.50 | 16,312.50 | 15,577.38 | 8,945.62 |
| | <i>PROOF</i> | 297,583.83 | | | | | | | | | |
| | TOTAL ENTERPRISE PRIN. & INT. | 2,072,254.29 | | | 109,263.00 | 120,279.13 | 162,751.37 | 123,487.50 | 116,312.50 | 120,377.38 | 88,945.62 |
| | <i>PROOF</i> | 2,072,254.29 | | | | | | | | | |
| | GENERAL LONG-TERM DEBT | | | | | | | | | | |
| | LONG-TERM DEBT PRINCIPAL | | | | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 | 115,000.00 | 6.95 | | 65,000.00 | 50,000.00 | | - | - | - | - |
| | TOWN MAPPING/SCHOOL REMODEL | 542,000.00 | 4.02 | | - | - | 112,000.00 | 110,000.00 | 110,000.00 | 105,000.00 | 105,000.00 |
| | FIRE PUMPER [3.85%] | 151,000.00 | 3.85 | | 42,000.00 | 42,000.00 | 42,000.00 | - | - | - | - |
| | MULTIPURPOSE MUNICIPAL 03/01/01 | 1,822,700.00 | 4.66 | 20 | | | | | | 151,200.00 | 155,000.00 |
| | MULTIPURPOSE MUNICIPAL 03/15/02 | 3,634,000.00 | 4.71 | 20 | | | | | | | 299,000.00 |
| | MULTIPURPOSE MUNIC REFUNDING 1/15/11 | | 2.56 | | | | | | | | |
| DE | DPW (TOWN'S SHARE) | 740,700.00 | | 9 | | | | | | | |
| DE | LIBRARY | 649,000.00 | | 7 | | | | | | | |
| DE | LANDFILL | 765,000.00 | | 10 | | | | | | | |
| DE | FIRE EQUIPMENT | 98,000.00 | | 4 | | | | | | | |
| | FIRE TRUCK 2010 | 250,000.00 | | 4 | | | | | | | |
| DE | BRIDGE REPAIR 2010 | 400,000.00 | | 10 | | | | | | | |
| | MULTIPURPOSE MUNIC REFUNDING 2012 | | | | | | | | | | |
| DE | ELEMENTARY SCHOOL DESIGN | 267,000.00 | | 10 | | | | | | | |
| | PROCTOR SCHOOL BOILER | 66,000.00 | | 10 | | | | | | | |
| DE | ELEMENTARY SCHS RENOV& ADD | 1,543,000.00 | | 10 | | | | | | | |
| DE | TOWN HALL REMODELLING | 70,000.00 | | 7 | | | | | | | |
| | Multipurpose Municipal FY15 Paydown | | | | | | | | | | |
| | Multipurpose Municipal FY16 Paydown | | | | | | | | | | |
| | TOTAL LONG-TERM DEBT PRINCIPAL | 11,258,400.00 | | | 107,000.00 | 92,000.00 | 154,000.00 | 110,000.00 | 110,000.00 | 256,200.00 | 559,000.00 |
| | <i>PROOF</i> | 11,113,400.00 | | | | | | | | | |
| | LONG-TERM DEBT INTEREST | | | | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 | 5,967.50 | 6.95 | | 5,142.50 | 825.00 | - | - | - | - | - |
| | TOWN MAPPING/SCHOOL REMODELING | 64,601.40 | 4.02 | | | | 21,788.40 | 17,286.00 | 12,864.00 | 8,442.00 | 4,221.00 |
| | FIRE PUMPER | 10,702.00 | 3.85 | | 4,851.00 | 3,234.00 | 1,617.00 | - | - | - | - |
| | MULTIPURPOSE MUNICIPAL 03/01/01 | 1,545,636.96 | 4.66 | | | | | | | 187,966.37 | 178,894.37 |
| | MULTIPURPOSE MUNICIPAL 03/15/02 | 3,713,947.50 | 4.71 | | | | | | | - | 429,862.50 |
| | MULTIPURPOSE MUNIC REFUNDING 1/15/11 | | 2.56 | | | | | | | | |
| | DPW (TOWN'S SHARE) | 109,296.00 | | 9 | | | | | | | |

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|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|
| DE | CURRENT LONG TERM DEBT [ISSUED] | FISCAL 2012 | FISCAL 2013 | FISCAL 2014 | FISCAL 2015 | FISCAL 2016 | FISCAL 2017 | FISCAL 2018 | FISCAL 2019 | FISCAL 2020 |
| | WATER ENTERPRISE | | | | | | | | | |
| | LONG -TERM DEBT PRINCIPAL | | | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57M) | | | | | | | | | |
| | WATER MAIN 8/11/94 | | | | | | | | | |
| | PW BLDG WATER SHARE 03/01/01 | 8,300.00 | 8,500.00 | 9,000.00 | 8,500.00 | 9,000.00 | 9,500.00 | 9,500.00 | 10,000.00 | 10,000.00 |
| | WATER MAINS 2010 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 70,000.00 | 70,000.00 | 70,000.00 | 70,000.00 |
| | TOTAL LONG -TERM DEBT PRINCIPAL | 83,300.00 | 83,500.00 | 84,000.00 | 83,500.00 | 84,000.00 | 79,500.00 | 79,500.00 | 80,000.00 | 80,000.00 |
| | <i>PROOF</i> | | | | | | | | | |
| | LONG-TERM DEBT INTEREST | | | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57 M) | | | | | | | | | |
| | WATER MAIN 8/11/94 | | | | | | | | | |
| | PW BLDG WATER SHARE 03/01/01 | 2,435.25 | 2,186.25 | 1,931.25 | 1,571.25 | 1,231.25 | 1,051.25 | 837.50 | 600.00 | 300.00 |
| | WATER MAINS IPSWICH RD 2010 1/15/11 | 17,845.00 | 16,645.00 | 15,445.00 | 13,845.00 | 12,245.00 | 11,445.00 | 10,657.50 | 9,782.50 | 8,732.50 |
| | WATER MAINS 2010 | 16,295.00 | 15,245.00 | 14,195.00 | 12,795.00 | 11,395.00 | 10,695.00 | 9,907.50 | 9,032.50 | 7,982.50 |
| | TOTAL LONG-TERM DEBT INTEREST | 36,575.25 | 34,076.25 | 31,571.25 | 28,211.25 | 24,871.25 | 23,191.25 | 21,402.50 | 19,415.00 | 17,015.00 |
| | <i>PROOF</i> | | | | | | | | | |
| | TOTAL ENTERPRISE PRIN. & INT. | 119,875.25 | 117,576.25 | 115,571.25 | 111,711.25 | 108,871.25 | 102,691.25 | 100,902.50 | 99,415.00 | 97,015.00 |
| | <i>PROOF</i> | | | | | | | | | |
| | GENERAL LONG-TERM DEBT | | | | | | | | | |
| | LONG-TERM DEBT PRINCIPAL | | | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 | | | | | | | | | |
| | TOWN MAPPING/SCHOOL REMODEL | | | | | | | | | |
| | FIRE PUMPER [3.85%] | | | | 25,000.00 | | | | | |
| | MULTIPURPOSE MUNICIPAL 03/01/01 | | | | | | | | | |
| | MULTIPURPOSE MUNICIPAL 03/15/02 | 445,000.00 | | | | | | | | |
| | MULTIPURPOSE MUNIC REFUNDING 1/15/11 | | | | | | | | | |
| DE | DPW (TOWN'S SHARE) | 74,700.00 | 76,500.00 | 81,000.00 | 76,500.00 | 81,000.00 | 85,500.00 | 85,500.00 | 90,000.00 | 90,000.00 |
| DE | LIBRARY | 84,000.00 | 85,000.00 | 90,000.00 | 95,000.00 | 100,000.00 | 95,000.00 | 100,000.00 | - | - |
| DE | LANDFILL | 65,000.00 | 70,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 80,000.00 | 80,000.00 | 80,000.00 | 85,000.00 |
| DE | FIRE EQUIPMENT | 23,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | | | | | |
| | FIRE TRUCK 2010 | 65,000.00 | 65,000.00 | 60,000.00 | 60,000.00 | | | | | |
| DE | BRIDGE REPAIR 2010 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 |
| | MULTIPURPOSE MUNIC REFUNDING 2012 | | | | | | | | | |
| DE | ELEMENTARY SCHOOL DESIGN | | 22,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 30,000.00 | 30,000.00 | 30,000.00 |
| | PROCTOR SCHOOL BOILER | | 6,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 10,000.00 | 10,000.00 |
| DE | ELEMENTARY SCHS RENOV& ADD | | 138,000.00 | 140,000.00 | 145,000.00 | 150,000.00 | 155,000.00 | 155,000.00 | 160,000.00 | 170,000.00 |
| DE | TOWN HALL REMODELLING | | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | - |
| | Multipurpose Municipal FY15 Paydown | | | | | 71,000.00 | 74,000.00 | | | |
| | Multipurpose Municipal FY16 Paydown | | | | | | | | | |
| | TOTAL LONG-TERM DEBT PRINCIPAL | 796,700.00 | 537,500.00 | 551,000.00 | 581,500.00 | 557,000.00 | 569,500.00 | 505,500.00 | 420,000.00 | 425,000.00 |
| | <i>PROOF</i> | | | | | | | | | |
| | LONG-TERM DEBT INTEREST | | | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 | | | | | | | | | |
| | TOWN MAPPING/SCHOOL REMODELING | | | | | | | | | |
| | FIRE PUMPER | | | | 1,000.00 | | | | | |
| | MULTIPURPOSE MUNICIPAL 03/01/01 | | | | | | | | | |
| | MULTIPURPOSE MUNICIPAL 03/15/02 | 300,277.50 | | | | | | | | |
| | MULTIPURPOSE MUNIC REFUNDING 1/15/11 | | | | | | | | | |
| | DPW (TOWN'S SHARE) | 21,917.25 | 19,676.25 | 17,381.25 | 14,141.25 | 11,081.25 | 9,461.25 | 7,537.50 | 5,400.00 | 2,700.00 |

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|---|--|-------------------|-------------------|-------------|-------------|-------------|-------------|-----------------------|
| DE | CURRENT LONG TERM DEBT [ISSUED] | FISCAL 2021 | FISCAL 2022 | FISCAL 2023 | FISCAL 2024 | FISCAL 2025 | FISCAL 2026 | |
| | WATER ENTERPRISE | | | | | | | |
| | LONG -TERM DEBT PRINCIPAL | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57M) | | | | | | | |
| | WATER MAIN 8/11/94 | | | | | | | |
| | PW BLDG WATER SHARE 03/01/01 | | | | | | | |
| | WATER MAINS 2010 | 70,000.00 | 70,000.00 | 65,000.00 | 65,000.00 | 65,000.00 | 65,000.00 | 1,055,000.00 |
| | TOTAL LONG -TERM DEBT PRINCIPAL | 70,000.00 | 70,000.00 | | | | | |
| | <i>PROOF</i> | | | | | | | |
| | LONG-TERM DEBT INTEREST | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57 M) | | | | | | | |
| | WATER MAIN 8/11/94 | | | | | | | |
| | PW BLDG WATER SHARE 03/01/01 | | | | | | | |
| | WATER MAINS IPSWICH RD 2010 1/15/11 | 7,682.50 | 6,562.50 | 5,250.00 | 3,937.50 | 2625 | 1312.5 | 144,012.50 |
| | WATER MAINS 2010 | 6,932.50 | 5,812.50 | 4,500.00 | 3,375.00 | 2250 | 1125 | 131,537.50 |
| | TOTAL LONG-TERM DEBT INTEREST | 14,615.00 | 12,375.00 | | | | | |
| | <i>PROOF</i> | | | | | | | |
| | TOTAL ENTERPRISE PRIN. & INT. | 84,615.00 | 82,375.00 | | | | | |
| | <i>PROOF</i> | | | | | | | |
| | GENERAL LONG-TERM DEBT | | | | | | | |
| | LONG-TERM DEBT PRINCIPAL | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 | | | | | | | |
| | TOWN MAPPING/SCHOOL REMODEL | | | | | | | |
| | FIRE PUMPER [3.85%] | | | | | | | |
| | MULTIPURPOSE MUNICIPAL 03/01/01 | | | | | | | |
| | MULTIPURPOSE MUNICIPAL 03/15/02 | | | | | | | |
| | MULTIPURPOSE MUNIC REFUNDING 1/15/11 | | | | | | | |
| DE | DPW (TOWN'S SHARE) | - | | | | | | |
| DE | LIBRARY | - | | | | | | check year2018 |
| DE | LANDFILL | 80,000.00 | | | | | | |
| DE | FIRE EQUIPMENT | | | | | | | |
| | FIRE TRUCK 2010 | | | | | | 250,000.00 | |
| DE | BRIDGE REPAIR 2010 | 40,000.00 | | | | | 400,000.00 | |
| | MULTIPURPOSE MUNIC REFUNDING 2012 | | | | | | | |
| DE | ELEMENTARY SCHOOL DESIGN | 25,000.00 | 30,000.00 | | | | | 267,000.00 |
| | PROCTOR SCHOOL BOILER | 10,000.00 | 5,000.00 | | | | | 66,000.00 |
| DE | ELEMENTARY SCHS RENOV& ADD | 165,000.00 | 165,000.00 | | | | | 1,543,000.00 |
| DE | TOWN HALL REMODELLING | - | - | | | | | 70,000.00 |
| | Multipurpose Municipal FY15 Paydown | | | | | | | |
| | Multipurpose Municipal FY16 Paydown | | | | | | | |
| | TOTAL LONG-TERM DEBT PRINCIPAL | 320,000.00 | 200,000.00 | | | | | 606,000.00 100,500.00 |
| | <i>PROOF</i> | | | | | | | |
| | LONG-TERM DEBT INTEREST | | | | | | | |
| | MUNICIPAL PURPOSE OF '87 | | | | | | | |
| | TOWN MAPPING/SCHOOL REMODELING | | | | | | | |
| | FIRE PUMPER | | | | | | | |
| | MULTIPURPOSE MUNICIPAL 03/01/01 | | | | | | | |
| | MULTIPURPOSE MUNICIPAL 03/15/02 | | | | | | | |
| | MULTIPURPOSE MUNIC REFUNDING 1/15/11 | | | | | | | |
| | DPW (TOWN'S SHARE) | - | | | | | | |

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|--|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
| BUDGET FISCAL YEAR 2006 TO SCHEDULE A: LOCAL ESTIMATED RECEIPTS | RECAP 2009 | ACTUAL 2009 | ESTIMATED 2010 | ACTUAL 2010 | EST. 2011 | ACTUAL 2011 | EST. 2012 |
| 1. MOTOR VEHICLE EXCISE | 800,000 | 860,071.67 | 736,000 | 839,439.31 | 736000 | 853,009.39 | 736000 |
| 2. OTHER EXCISE | | | - | 1,176.00 | | 556.44 | 1100 |
| 3. PENALTY AND INTEREST ON TAXES | 27,500 | 29,699.30 | 25,300 | 39,089.98 | 25300 | 27,071.32 | 25300 |
| 4. PAYMENT IN LIEU OF TAXES | 47,000 | 60,457.44 | 60,000 | 65,104.39 | 60000 | 59,874.64 | 59300 |
| 5. CHARGES OF SERVICES- -WATER | - | 0.00 | | 0.00 | | 0.00 | |
| 6. CHARGES FOR SERVICES--SEWER | - | 0.00 | | 0.00 | | 0.00 | |
| 7. CHARGES FOR SERVICES--HOSPITAL | - | 0.00 | | 0.00 | | 0.00 | |
| 8. CHARGES FOR SERVICES--TRASH DISPOSAL | - | 0.00 | | 0.00 | | 0.00 | |
| 9. OTHER CHARGES FOR SERVICES | 8,500 | 9,749.84 | 7,500 | 8,205.85 | 7500 | 11,581.27 | 7500 |
| 10. FEES | 67,000 | 92,206.42 | 80,000 | 104,022.03 | 80000 | 108,914.16 | 80000 |
| 11. RENTALS | - | 0.00 | | 0.00 | | 0.00 | |
| 12. DEPARTMENTAL REVENUE --SCHOOLS | - | 0.00 | | 0.00 | | 0.00 | |
| 13. DEPARTMENTAL REVENUE--LIBRARIES | - | 0.00 | | 0.00 | | 0.00 | |
| 14. DEPARTMENTAL REVENUE--CEMETERIES | - | 0.00 | | 0.00 | | 0.00 | |
| 15. DEPARTMENTAL REVENUE--RECREATION | - | 0.00 | | 0.00 | | 0.00 | |
| 16. OTHER DEPARTMENTAL REVENUE | 52,900 | 56,856.57 | 54,000 | 83,906.14 | 54000 | 103,917.32 | 80000 |
| 17. LICENSES AND PERMITS | 190,000 | 203,174.75 | 185,000 | 276,733.50 | 185000 | 304,901.00 | 185000 |
| 18. SPECIAL ASSESSMENTS | - | 0.00 | | 0.00 | | 0.00 | |
| 19. FINES AND FORFEITS | 55,000 | 53,822.50 | 48,400 | 64,957.50 | 48400 | 45,535.00 | 48400 |
| 20. INVESTMENT INCOME | 150,000 | 56,315.17 | 18,000 | 22,444.00 | 18000 | 21,732.31 | 18000 |
| 21. MEDICAID REIMBURSEMENT (insert 11/2014) | 500 | 600.00 | 500 | 525.00 | 500 | 575.00 | 500 |
| 22. MISCELLANEOUS RECURRING | - | 34,385.72 | | 95,526.42 | 26400 | 62,448.51 | |
| 23. MISCELLANEOUS NON RECURRING | | | | | | 0.00 | |
| TOTAL SCH A : ESTIMATED LOCAL RECEIPTS | 1,398,400 | 1,457,339 | 1,214,700 | 1,601,130 | 1,241,100 | 1,600,116 | 1,241,100 |

| PREPARED FOR AND IS INTENDED FOR BUDGETING AND PLANNING PURPOSES. COMMITTEE. | | | | | | | |
|---|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|
| BUDGET FISCAL YEAR 2006 TO SCHEDULE A: LOCAL ESTIMATED RECEIPTS | ACTUAL 2012 | EST. 2013 | ACTUAL 2013 | EST. 2014 | ACTUAL 2014 | EST. 2015 | ACTUAL 2015 |
| 1. MOTOR VEHICLE EXCISE | 854015.84 | 756675 | 745000 | 745000 | 1023722.54 | 800,975 | 1,090,919.81 |
| 2. OTHER EXCISE | 127 | 125 | 500 | 500 | 0 | 0 | |
| 3. PENALTY AND INTEREST ON TAXES | 69302 | 25300 | 25300 | 25300 | 40261.07 | 25,300 | 37826.42 |
| 4. PAYMENT IN LIEU OF TAXES | 62377.81 | 62700 | 62700 | 62700 | 56467.89 | 56,400 | 57481.23 |
| 5. CHARGES OF SERVICES- -WATER | | | | | | 0 | |
| 6. CHARGES FOR SERVICES--SEWER | | | | | | 0 | |
| 7. CHARGES FOR SERVICES--HOSPITAL | | | | | | 0 | |
| 8. CHARGES FOR SERVICES--TRASH DISPOSAL | | | | | | 0 | |
| 9. OTHER CHARGES FOR SERVICES | 13102.25 | 8000 | 8000 | 8000 | 9343.35 | 8,000 | 9,353.55 |
| 10. FEES | 113853.02 | 82000 | 82000 | 82000 | 96392.9 | 82,000 | 115,054.46 |
| 11. RENTALS | | | | | | 0 | |
| 12. DEPARTMENTAL REVENUE --SCHOOLS | | | | | | 0 | |
| 13. DEPARTMENTAL REVENUE--LIBRARIES | | | | | | 0 | |
| 14. DEPARTMENTAL REVENUE--CEMETERIES | | | | | | 0 | |
| 15. DEPARTMENTAL REVENUE--RECREATION | | | | | | 0 | |
| 16. OTHER DEPARTMENTAL REVENUE | 116909.12 | 84437 | 84437 | 84437 | 88880.51 | 82,737 | 145,073.36 |
| 17. LICENSES AND PERMITS | 344596.55 | 190000 | 190000 | 190000 | 349447.99 | 185,000 | 226,749.54 |
| 18. SPECIAL ASSESSMENTS | | | | | | 0 | |
| 19. FINES AND FORFEITS | 50660 | 45000 | 45000 | 45000 | 68080.16 | 48,000 | 57,472.12 |
| 20. INVESTMENT INCOME | 14180.02 | 13750 | 15000 | 15000 | 13422.73 | 13,000 | 14,768.03 |
| 21. MEDICAID REIMBURSEMENT (insert 11/2014) | 825 | 500 | 500 | 500 | 10332.21 | 10,000 | 16,854.06 |
| 22. MISCELLANEOUS RECURRING | 88261.72 | | 10050 | | 400 | 400 | 275 |
| 23. MISCELLANEOUS NON RECURRING | | | | | 31787.61 | 0 | 10716.97 |
| TOTAL SCH A : ESTIMATED LOCAL RECEIPTS | 1,728,210 | 1,268,487 | 1,268,487 | 1,258,437 | 1,788,539 | 1,311,812 | 1,782,545 |

| BUDGET FISCAL YEAR 2006 TO SCHEDULE A: LOCAL ESTIMATED RECEIPTS | EST. 2016 | ACTUAL 2016 | EST. 2017 | ACTUAL 2017 | EST. 2018 | ACTUAL 2018 |
|--|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|
| 1. MOTOR VEHICLE EXCISE | 905,000 | 905,000 | 905,000 | | 975,000 | |
| 2. OTHER EXCISE | 0 | 0 | 0 | | 0 | |
| 3. PENALTY AND INTEREST ON TAXES | 25,300 | 25,300 | 25,300 | | 26,000 | |
| 4. PAYMENT IN LIEU OF TAXES | 56,400 | 56,400 | 56,400 | | 56,500 | |
| 5. CHARGES OF SERVICES- -WATER | 0 | 0 | 0 | | | |
| 6. CHARGES FOR SERVICES--SEWER | 0 | 0 | 0 | | | |
| 7. CHARGES FOR SERVICES--HOSPITAL | 0 | 0 | 0 | | | |
| 8. CHARGES FOR SERVICES--TRASH DISPOSAL | 0 | 0 | 0 | | | |
| 9. OTHER CHARGES FOR SERVICES | 8,000 | 8,000 | 8,000 | | 8,000 | |
| 10. FEES | 82,000 | 82,000 | 82,000 | | 88,000 | |
| 11. RENTALS | 0 | 0 | 0 | | | |
| 12. DEPARTMENTAL REVENUE --SCHOOLS | 0 | 0 | 0 | | | |
| 13. DEPARTMENTAL REVENUE--LIBRARIES | 0 | 0 | 0 | | | |
| 14. DEPARTMENTAL REVENUE--CEMETERIES | 0 | 0 | 0 | | | |
| 15. DEPARTMENTAL REVENUE--RECREATION | 0 | 0 | 0 | | | |
| 16. OTHER DEPARTMENTAL REVENUE | 88,000 | 88,000 | 88,000 | | 88,000 | |
| 17. LICENSES AND PERMITS | 190,000 | 190,000 | 190,000 | | 190,000 | |
| 18. SPECIAL ASSESSMENTS | 0 | 0 | 0 | | | |
| 19. FINES AND FORFEITS | 49,000 | 49,000 | 49,000 | | 49,000 | |
| 20. INVESTMENT INCOME | 13,000 | 13,000 | 13,000 | | 14,000 | |
| 21. MEDICAID REIMBURSEMENT (insert 11/2014) | 10,000 | 10,000 | 10,000 | | 11,000 | |
| 22. MISCELLANEOUS RECURRING | 275 | 275 | 275 | | | |
| 23. MISCELLANEOUS NON RECURRING | 0 | | 0 | | | |
| TOTAL SCH A : ESTIMATED LOCAL RECEIPTS | 1,426,975 | 1,426,975 | 1,426,975 | 0 | 1,505,500 | |

| DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROGRESS". IT HAS BEEN PREPARED FOR AND IS INT SOLELY FOR THE USE OF THE TOPSFIELD FINANCE COMMITTEE FOR MODELING AND PLANNING PU IT IS NOT TO BE CONSIDERED AS A RECOMMENDATION OF THE FINANCE COMMITTEE. | | | | | | | | |
|--|------------------------|------------------------|---------------------|-----------------|-------------------------|-------------------|-------------------|--|
| | FISCAL FY-06 actual | FISCAL FY-07 actual | FISCAL FY-08 act | FISCAL FY-09 | FISCAL FY-2010-final | FISCAL FY-2011 | FISCAL FY-2012 | |
| A. EDUCATION | | | | | | | | |
| Distributions and Reimbursements: | | | | | | | | |
| 1. Chapter 70 + charter tuition reimb | 663,179 | 946,951 | 1,069,469 | 1,105,893 | 1,083,775 | 1,083,775 | 1,037,238 | |
| 2. School Transportation Programs Ch. 71, 71A, 71B and 74 | - | - | - | | - | | | |
| 3. School Construction 1948, Ch. 645: 1976 Ch. 511 | | | - | | - | | | |
| 8. School Lunch 1970, Ch. 871 | 4,112 | 3,749 | 3,648 | 3,442 | 3,578 | 2,857 | 3,098 | |
| Sub-Total: All Education Items | 667,291 | 950,700 | 1,073,117 | 1,109,335 | 1,087,353 | 1,086,632 | 1,040,336 | |
| B. GENERAL GOVERNMENT | | | | | | | | |
| Distributions and Reimbursements: | | | | | | | | |
| A. Unrestricted gen'l gov't assistance | | | | | 540,420 | 540,420 | 481,291 | |
| 1. Lottery, Beano and Charity Games | 420,832 | 501,895 | 510,110 | 510,110 | - | | | |
| 2. Additional Assistance | 253,284 | 253,284 | 253,284 | 253,284 | - | | | |
| 6. Police Career Incentive, Ch. 41, s.108L | 28,676 | 32,872 | 33,802 | 31,755 | 6,004 | 3,368 | | |
| Veteran's benefits: | | 9,044 | - | | - | 11,768 | 3,632 | |
| 9. Exemptions: Vets, Blind & Surviving Spouse, Ch. 58, s8A & Ch. 59, s5 | 4,188 | 3,838 | 10,063 | 10,150 | - | | | |
| 10. Exemptions: Elderly Ch. 59, s5 cl 41, 41B, 41C | 3,016 | 3,018 | 3,016 | 3,026 | - | | | |
| 10.5. Exemptions - lump-sum | | | | | 13,176 | 12,949 | 12,410 | |
| 11. State Owned Lands | 77,809 | 122,934 | 137,348 | 147,382 | 132,667 | 131,441 | 125,686 | |
| 12. Public Libraries, Ch. 78, s 19 | 11,835 | 12,115 | 12,011 | 12,011 | 10,062 | 10,024 | 9,616 | |
| Sub-Total: All General Government | 799,640 | 939,000 | 959,634 | 967,718 | 702,329 | 709,970 | 632,635 | |
| Other reductions | | - | - | | - | (95,026) | | |
| Sub-Total: Education and All General Government | 1,466,931 | 1,889,700 | 2,032,751 | 2,077,053 | 1,789,682 | 1,701,576 | 1,672,971 | |
| | | | | | | | | |
| C. TOTAL ESTIMATED RECEIPTS | 1,466,931 | 1,889,700 | 2,032,751 | 2,077,053 | 1,789,682 | 1,701,576 | 1,672,971 | |

| | \$ | % |
|---|------------|------------|
| | Difference | Difference |
| A. EDUCATION | | |
| Distributions and Reimbursements: | | |
| 1. Chapter 70 + charter tuition reimb | 20,510 | 1.80% |
| 2. School Transportation Programs Ch. 71, 71A, 71B and 74 | - | 0.00% |
| 3. School Construction 1948, Ch. 645: 1976 Ch. 511 | - | 0.00% |
| 8. School Lunch 1970, Ch. 871 | - | 0.00% |
| | - | 0.00% |
| Sub-Total: All Education Items | 20,510 | 1.80% |
| | - | 0.00% |
| B. GENERAL GOVERNMENT | - | 0.00% |
| | - | 0.00% |
| Distributions and Reimbursements: | - | 0.00% |
| | - | 0.00% |
| A. Unrestricted gen'l gov't assistance | - | 0.00% |
| 1. Lottery, Beano and Charity Games | - | 0.00% |
| 2. Additional Assistance | - | 0.00% |
| 6. Police Career Incentive, Ch. 41, s.108L | - | 0.00% |
| Veteran's benefits: | 612 | 10.95% |
| 9. Exemptions: Vets, Blind & Surviving Spouse, Ch. 58, s8A & Ch. 59, s5 | - | 0.00% |
| 10. Exemptions: Elderly Ch. 59, s5 cl 41, 41B, 41C | - | 0.00% |
| 10.5. Exemptions - lump-sum | - | 0.00% |
| 11. State Owned Lands | (466) | -0.38% |
| 12. Public Libraries, Ch. 78, s 19 | (80) | -0.72% |
| Sub-Total: All General Government | 66 | 0.01% |
| Other reductions | - | 0.00% |
| Sub-Total: Education and All General Government | 20,576 | 1.09% |
| | | |
| | | |
| C. TOTAL ESTIMATED RECEIPTS | 20,576 | 1.10% |

