

**Topsfield Accountant Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
13501	51120	Town Accountant	57,465	59,336	60,937	62,583	64,272	64,272	64,272	64,272	0	0.0%
	51490	Longevity	0	0	0						0	0.0%
	51492	Sick Buyback	0	0	0						0	0.0%
<b>Total Salary</b>			<b>57,465</b>	<b>59,336</b>	<b>60,937</b>	<b>62,583</b>	<b>64,272</b>	<b>64,272</b>	<b>64,272</b>	<b>64,272</b>	<b>0</b>	<b>0.0%</b>
Wages												
13502	51140	Ass't Town Accountant	30,391	26,163	26,966	30,991	33,043	33,042	33,043	33,043	0	0.0%
	51310	Overtime	0	0	0						0	0.0%
	51490	Longevity	0	0	0						0	0.0%
	51140	Extra Hours to cover Vacation/Sick										
<b>Total Wages</b>			<b>30,391</b>	<b>26,163</b>	<b>26,966</b>	<b>30,991</b>	<b>33,043</b>	<b>33,042</b>	<b>33,043</b>	<b>33,043</b>	<b>0</b>	<b>0.0%</b>
Other												
13505	53140	Audit Services	19,500	19,500	19,500	20,200	20,200	20,200	20,200	20,200	0	0.0%
	53430	Postage	4	55	50	50	50	50	50	50	0	0.0%
	53450	Advertising	0	334	0						0	0.0%
	54200	Office Supplies	854	219	1,286	604	100	193	100	100	0	0.0%
	57100	Travel & Meetings	668	938	50	20	328		368	368	0	0.0%
	57300	Dues	105	110	110	70	110	100	70	70	0	0.0%
	58700	Furniture & Equipment	424	399	0	350					0	0.0%
<b>Total Other</b>			<b>21,555</b>	<b>21,555</b>	<b>20,996</b>	<b>21,294</b>	<b>20,788</b>	<b>20,543</b>	<b>20,788</b>	<b>20,788</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>109,411</b>	<b>107,054</b>	<b>108,899</b>	<b>114,868</b>	<b>118,103</b>	<b>117,857</b>	<b>118,103</b>	<b>118,103</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Ambulance Service  
FY 2012 Budget Detail**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
	23105	53150 Contracted Services	47,500	50,000	52,000	54,000	54,000	-	-		0	0.0%
<b>Total Other</b>			<b>47,500</b>	<b>50,000</b>	<b>52,000</b>	<b>54,000</b>	<b>54,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>47,500</b>	<b>50,000</b>	<b>52,000</b>	<b>54,000</b>	<b>54,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0.0%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

**23105 This will be the third year of a three year contract.**

**Topsfield Animal Control Officer  
FY 2012 Budget Detail**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
	29201	51120 Animal Control Officer	8,500	8,500	8,670	8,904	8,904	8,904	8,904	8,904	0	0.0%
		<b>Total Salary</b>	<b>8,500</b>	<b>8,500</b>	<b>8,670</b>	<b>8,904</b>	<b>8,904</b>	<b>8,904</b>	<b>8,904</b>	<b>8,904</b>	<b>-</b>	<b>0.0%</b>
Wages												
		<b>Total Wages</b>	<b>0</b>	<b>-</b>	<b>0.0%</b>							
Other												
	29205	53150 Contracted	0		300						0	0.0%
		53400 Telephones	0								0	0.0%
		53800 Fees	522	114		850	549	82	549	549	0	0.0%
		57800 Miscellaneous				420					0	0.0%
		<b>Total Other</b>	<b>522</b>	<b>114</b>	<b>300</b>	<b>1,270</b>	<b>549</b>	<b>82</b>	<b>549</b>	<b>549</b>	<b>-</b>	<b>0.0%</b>
		<b>Total Operating Budget</b>	<b>9,022</b>	<b>8,614</b>	<b>8,970</b>	<b>10,174</b>	<b>9,453</b>	<b>8,986</b>	<b>9,453</b>	<b>9,453</b>	<b>-</b>	<b>0.0%</b>

**Topsfield Animal Inspector  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
29401	51120	Animal Inspector	6,365	6,525	6,701	6,882	6,882	6,882	6,882	6,882	0	0.0%
		<b>Total Salary</b>	<b>6,365</b>	<b>6,525</b>	<b>6,701</b>	<b>6,882</b>	<b>6,882</b>	<b>6,882</b>	<b>6,882</b>	<b>6,882</b>	<b>0</b>	<b>0.0%</b>
Wages												
											0	0.0%
		<b>Total Wages</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
29405	51930	Car Allowance	840	840	840	840	840	840	840	840	0	0.0%
	53800	Rabid Animal	822	65	57	0	1,000		1,000	1,000	0	0.0%
		<b>Total Other</b>	<b>1,662</b>	<b>905</b>	<b>897</b>	<b>840</b>	<b>1,840</b>	<b>840</b>	<b>1,840</b>	<b>1,840</b>	<b>0</b>	<b>0.0%</b>
		<b>Total Operating Budget</b>	<b>8,027</b>	<b>7,430</b>	<b>7,598</b>	<b>7,722</b>	<b>8,722</b>	<b>7,722</b>	<b>8,722</b>	<b>8,722</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Assessor's Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
<b>Salary</b>												
14101	51110	Board of Assessors	4,500	4,500	4,500	4,500	4,500	4,125	4,500	4,500	0	0.0%
	51120	Principal Assessor	57,465	59,336	60,937	62,583	64,272	64,272	64,272	64,272	0	0.0%
	51490	Longevity Bonus	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.0%
<b>Total Salary</b>			<b>62,965</b>	<b>64,836</b>	<b>66,437</b>	<b>68,083</b>	<b>69,772</b>	<b>69,397</b>	<b>69,772</b>	<b>69,772</b>	<b>0</b>	<b>0.0%</b>
<b>Wages</b>												
14102	51130	Asst. to Princ. Assessor	32,227	33,203	34,249	35,173	36,114	28,994	33,855	32,831	(1,024)	-3.0%
	51131	Clerical Extra Hours				4,455		205	-		0	0.0%
	51310	Clerical Over Time				190		56	-	500	500	New
	51490	Longevity Bonus	850	850	850	850	850	850	-		0	0.0%
	51492	Sick Time Buy Back						811				
	51493	Add'l Vac Accrual Pay Out						147				
<b>Total Wages</b>			<b>33,077</b>	<b>34,053</b>	<b>35,099</b>	<b>40,668</b>	<b>36,964</b>	<b>31,063</b>	<b>33,855</b>	<b>33,331</b>	<b>(524)</b>	<b>-1.5%</b>
<b>Other</b>												
14105	52400	Repairs & Maintenance			86	-					0	0.0%
	53052	Appraisal & Other Consulti	5,600	375	4,890	3,312	5,250	11,324	6,500	7,000	500	7.7%
	53060	Registry of Deeds	264	71	11	6	100	47	100	100	0	0.0%
	53070	Map Updating	3,517	4,534	4,334	4,050	4,300	4,975	4,300	4,300	0	0.0%
	53200	Tuition	640	575	1,335	595	725	-	1,300	1,300	0	0.0%
	53430	Postage	728	1,090	791	971	550	1,063	724	748	24	3.3%
	53450	Advertising	214		0	241		663	600	600	0	0.0%
	54200	Office Supplies	748	1,283	745	1,270	500	2,358	1,000	1,000	0	0.0%
	55800	Publications	791	743	760	757	775	779	785	785	0	0.0%
	57100	Travel & Meetings	1,297	1,910	2,637	1,141	1,450	472	1,450	1,450	0	0.0%
	57300	Dues & Subscriptions	615	515	543	717	550	470	550	550	0	0.0%
	58510	Office Equipment	1,204	125	0	1,644					0	0.0%
<b>Total Other</b>			<b>15,618</b>	<b>11,221</b>	<b>16,132</b>	<b>14,704</b>	<b>14,200</b>	<b>22,151</b>	<b>17,309</b>	<b>17,833</b>	<b>524</b>	<b>3.0%</b>
<b>Total Operating Budget</b>			<b>111,660</b>	<b>110,110</b>	<b>117,668</b>	<b>123,455</b>	<b>120,936</b>	<b>122,611</b>	<b>120,936</b>	<b>120,936</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Board of Health Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
	51201	51120 BOH Agent, full time	54,092	45,161	59,163	62,583	64,272	64,272	64,272	64,272	0	0.0%
		51493 Add'tl Vac Accr'l Pay Out		1,787							0	0.0%
		<b>Total Salary</b>	<b>54,092</b>	<b>46,948</b>	<b>59,163</b>	<b>62,583</b>	<b>64,272</b>	<b>64,272</b>	<b>64,272</b>	<b>64,272</b>	<b>0</b>	<b>0.0%</b>
Wages												
	51202	51140 Clerical, PT			10,844	12,151	11,502	11,853	10,482	10,482	0	0.0%
		51142 Sanitarians	4,143	17,191	988	826	1,000	619	1,000	1,000	0	0.0%
		51143 Minutes Secretary	493	209	456	654	700	730	700	700	0	0.0%
		51310 Overtime				191						
		<b>Total Wages</b>	<b>4,636</b>	<b>17,400</b>	<b>12,288</b>	<b>13,822</b>	<b>13,202</b>	<b>13,202</b>	<b>12,182</b>	<b>12,182</b>	<b>0</b>	<b>0.0%</b>
Other												
	51205	51900 Training.	0		101	11,820	100	151	100	100	0	0.0%
		52920 Bury Dead Animals	1,485	2,465	3,075	2,940	2,373	1,375	2,373	2,373	0	0.0%
		53120 Visiting Nurses	7,535	8,750	8,750	8,021	9,895	8,750	9,895	9,895	0	0.0%
		53400 Telephones	0	498	1,361		918	227	918	918	0	0.0%
		53430 Postage	120	225	228	200	300	411	300	300	0	0.0%
		53450 Advertising	249	140					-		0	0.0%
		53800 Prof. Services	0						-		0	0.0%
		54200 Office Supplies	930	354	879	410	510	424	510	510	0	0.0%
		55400 Field Supplies	0				204		204	204	0	0.0%
		55850 Maps and Publications	0					5	-		0	0.0%
		57100 Travel and Meetings	1,812	1,374	954	340	1,374	1,271	1,374	1,374	0	0.0%
		57300 Dues	100	100		100	204	100	204	204	0	0.0%
		57800 Misc.	0	1,908	598	575	852	743	852	852	0	0.0%
		<b>Total Other</b>	<b>12,231</b>	<b>15,814</b>	<b>15,946</b>	<b>24,406</b>	<b>16,730</b>	<b>13,457</b>	<b>16,730</b>	<b>16,730</b>	<b>0</b>	<b>0.0%</b>
		<b>Total Operating Budget</b>	<b>70,959</b>	<b>80,162</b>	<b>87,397</b>	<b>100,811</b>	<b>94,204</b>	<b>90,931</b>	<b>93,184</b>	<b>93,184</b>	<b>0</b>	<b>0.0%</b>

**Topsfield COA Department  
FY 2012 Budget Details**

Date Submitted 12/7/2010

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
54101	51120	Director	18332	38,648	36,169	40,139	40,764	41,261	41,865	41,865	0	0.0%
	51490	Longevity									0	0.0%
	51492	Sick Buyback	0								0	0.0%
	51493	Add'l Vac Accr'l Pay Out			402						0	0.0%
<b>Total Salary</b>			<b>18,332</b>	<b>38,648</b>	<b>36,571</b>	<b>40,139</b>	<b>40,764</b>	<b>41,261</b>	<b>41,865</b>	<b>41,865</b>	<b>0</b>	<b>0.0%</b>
Wages												
54102	51140	Van Drivers	15818	16,158	15,756	13,542	14,096	10,084	14,096	14,096	0	0.0%
	51141	Secretary	21138	22,626	24,876	23,643	20,818	21,381	21,380	21,380	0	0.0%
<b>Total Wages</b>			<b>36,956</b>	<b>38,784</b>	<b>40,632</b>	<b>37,185</b>	<b>34,914</b>	<b>31,465</b>	<b>35,476</b>	<b>35,476</b>	<b>0</b>	<b>0.0%</b>
Other												
54105	53400	Telephone	346	520	446	472	275		275	275	0	0.0%
	53430	Postage	2080	2200	2226	864	1,715		1,715	1,715	0	0.0%
	53500	Recreation,dues,other	0								0	0.0%
	53850	Transportation	0	53							0	0.0%
	54200	Mini-Office	316	190	331	84	250	239	250	250	0	0.0%
	57100	Travel & Meetings	133	49	191		197	27	197	197	0	0.0%
	57300	Dues	121	145	145		145		145	145	0	0.0%
	57800	Other	278	118							0	0.0%
<b>Total Other</b>			<b>3,274</b>	<b>3,275</b>	<b>3,339</b>	<b>1,420</b>	<b>2,582</b>	<b>266</b>	<b>2,582</b>	<b>2,582</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>58,562</b>	<b>80,707</b>	<b>80,542</b>	<b>78,744</b>	<b>78,260</b>	<b>72,992</b>	<b>79,923</b>	<b>79,923</b>	<b>0</b>	<b>0.0%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

The budget we are submitting does not exceed, however in the past the Selectmen have allowed us to utilize funds from the Transportation Donation Account to fund our van driver on Fridays and our communication system. It is our hope that the selectmen will approve the usage of these funds to help us with our FY2012 budget.

Starting on line #3 detail all essential service items, whether salary, wages or other not included in submitted essential services budget. Include the budget line # and Name for each item. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

54102 - 51140 Van Drivers - 1 Van Driver - 3 hrs. per week @\$15.10 = \$2,355.60

54105 - 53400 Telephone \$42.00 per month X 12 = \$504.00

Starting on line #3 describe the programmatic impact of those essential service items that were not included in submitted budget. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

This budget does not include paying for our Van Driver on Fridays or the communication system that is for our van. In the past, the selectmen have approved the usage of the COA Transportation Doantion Account to pay for these items. The Van Driver cost for providing van service on Fridays is approximately \$2,356.00 and the phone system for one year is \$500.00. It is our hope that the Selectmen will approve the usage of the Transportation Donation Account for FY12 to cover these cost, if they do not approve the usage of the account for this, van service for Fridays will be stopped and our communication system will not be available.

The impact is that if the selectmen do not approve the usage of the Tranpsortation Donation Account for FY2012, then our van service will not be available on Friday mornings and we will not have a communication system for our van drivers to connect to our office which is critical.

**Topsfield Cons. Com. Department  
FY 2012 Budget Details**

Date Submitted 12/1/2010

Revised 1/6/2011

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
	17101	51120 Conservation Admin	37,496	44,502	45,703	58,671	54,760	54,760	54,760	54,760	0	0.0%
		51490 Longevity								569	569	New
		<b>Total Salary</b>	<b>37,496</b>	<b>44,502</b>	<b>45,703</b>	<b>58,671</b>	<b>54,760</b>	<b>54,760</b>	<b>54,760</b>	<b>55,329</b>	<b>569</b>	<b>1.0%</b>
Wages												
	17102	51140 Part Time Wages	0			13,894	12,967	11,812	12,927	12,927	0	0.0%
		51141 Seasonal Wages	0			497					0	0.0%
		51143 Minutes Secretary				1,451	1,200	1,244	1,200	1,200	0	0.0%
		51310 Overtime				191					0	0.0%
		<b>Total Wages</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,033</b>	<b>14,167</b>	<b>13,056</b>	<b>14,127</b>	<b>14,127</b>	<b>0</b>	<b>0.0%</b>
Other												
	17105	53030 Legal Fees	0								0	0.0%
		53200 Tuition	0								0	0.0%
		53430 Postage	0								0	0.0%
		53450 Legal Advertising	0								0	0.0%
		54200 Office Supplies	0								0	0.0%
		55800 Field Supplies									0	0.0%
		57100 Travel & Meetings	0								0	0.0%
		57300 Dues	0								0	0.0%
		57800 Computer Equipment	0								0	0.0%
		<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>							
		<b>Total Operating Budget</b>	<b>37,496</b>	<b>44,502</b>	<b>45,703</b>	<b>74,704</b>	<b>68,927</b>	<b>67,816</b>	<b>68,887</b>	<b>69,456</b>	<b>569</b>	<b>0.8%</b>

Starting on line #6 detail all essential service items, whether salary, wages or other not included in submitted essential services budget. Include the budget line # and Name for each item. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

			<b>2012 Proposed</b>
Salary	17101	51120 Conservation Admin	1,478
		51490 Longevity	81.25
		Sum - Salary	1,559
Wages	17102	51140 Part Time Wages	1,724
		Sum - Wage	1,724
		Total Request	3,283

Starting on line #3 describe the programmatic impact of those essential service items that were not included in submitted budget. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

The submitted and approved FY2010 budget line for Administrator, 17101-51120, was deficient by \$1,478, which was corrected by taking that amount from the Wetlands Fees Fund, SR301-35640 at the end of FY2010. Due to a lack of knowledge of that error, the FY2011 budget line for Administrator also is deficient by the same amount. The Conservation Administrator position is a 40-hour position (although work weeks are at least 44 hours on average) and responsibilities include writing and issuance of legal documents that have time requirements. Lack of or delay in some of the Administrator's duties could result in financial implications to the Town (e.g. an Order of Conditions issued after 21 days from the close of the hearing is considered invalid). -----Also, as the result in decreased hours for the department secretary (from 18 hours/week to 15 hours/week starting with FY2010, in order to meet the 10% budget decrease requirement), some of the essential secretarial/clerical duties (e.g. some certified mailings, posting hearings, submitting legal ads, etc.) now are being performed by the Administrator.

**Topsfield Fin Com Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary											0	0.0%
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
13102	51140	Clerical Part Time	907	827	950	706	1,158	525	1,158	1,158	0	0.0%
<b>Total Wages</b>			<b>907</b>	<b>827</b>	<b>950</b>	<b>706</b>	<b>1,158</b>	<b>525</b>	<b>1,158</b>	<b>1,158</b>	<b>0</b>	<b>0.0%</b>
Other												
13105	53000	Printing					10		10	10	0	0.0%
	53430	Postage	279								0	0.0%
	53450	Advertising					150		150	150	0	0.0%
	57100	Travel & Meetings									0	0.0%
	57300	Dues	160	165	169	173	175	173	175	175	0	0.0%
	57800	Miscellaneous	30			306	25	42	25	25	0	0.0%
	58500	Equipment									0	0.0%
<b>Total Other</b>			<b>469</b>	<b>165</b>	<b>169</b>	<b>479</b>	<b>360</b>	<b>215</b>	<b>360</b>	<b>360</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>1,376</b>	<b>992</b>	<b>1,119</b>	<b>1,185</b>	<b>1,518</b>	<b>740</b>	<b>1,518</b>	<b>1,518</b>	<b>0</b>	<b>0.0%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

2010 Budget

Recording Secretary FY09 H-5 Step 3 or \$14.29 per hour. Assuming approval FY10 H-5 Step 4 or \$15.43 per hour. 3 year average of actual hours paid = 61.17. FY 08 67 hours were paid. Budget built on 70 hours.

2011 Budget

Level funded over 2010 budget.

2012 Budget

Level funded over 2011 budget.

**Topsfield Fire Department  
FY 2012 Budget Details**

Date Submitted 12/30/2010  
Revised 1/7/2011

	Acct #	Account Name	2002 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
<b>Salary</b>													
22001	51120	Chief, Appointed		87,314	93,274	93,538	95,408	97,316	97,316	97,316	97,316	0	0.0%
	51121	Deputy Chief		0	0							0	0.0%
	51122	Captain		323								0	0.0%
	51124	Lieutenant		1,050	1,050	1,050	1,050	1,050		0		0	0.0%
	51126	Salary Reserve		0							0	0	0.0%
<b>Total Salary</b>				<b>88,687</b>	<b>94,324</b>	<b>94,588</b>	<b>96,458</b>	<b>98,366</b>	<b>97,316</b>	<b>97,316</b>	<b>97,316</b>	<b>0</b>	<b>0.0%</b>
<b>Wages</b>													
22002	51130	Firefighter, full time		197,015	218,775	229,231	234,875	222,987	238,700	222,987	222,987	0	0.0%
	51140	Clerical, part time		8,823	10,110	10,499	10,726	9,710	11,193	9,710	9,710	0	0.0%
	51150	Call Firefighters		55,660	51,553	47,189	53,987	60,000	68,271	61,050	63,695	2,645	4.3%
	51151	Mechanic		4,321	2,520	1,947	2,032	3,738	1,093	3,738	1,093	(2,645)	-70.8%
	51152	Station Coverage		10,193	18,097	11,977	21,670	10,000	16,987	10,000	10,000	0	0.0%
	51310	Overtime		43,654	66,644	64,644	56,357	61,000	53,927	61,000	45,287	(15,713)	-25.8%
	51316	Holiday FT - Overtime									15,713	15,713	New
	51401	Injury Pay		1,830				0	2,025			0	0.0%
	51490	Longevity		4,625	5,250	6,700	7,200	8,300	7,850	8,300	8,300	0	0.0%
	51910	Training		17,131	17,198	36,648	23,262	25,000	29,958	25,000	25,000	0	0.0%
	51940	EMT Comp		0		0		0				0	0.0%
<b>Total Wages</b>				<b>343,252</b>	<b>390,147</b>	<b>408,835</b>	<b>410,109</b>	<b>400,735</b>	<b>430,004</b>	<b>401,785</b>	<b>401,785</b>	<b>0</b>	<b>0.0%</b>
<b>Other</b>													
22005	51970	Meal Allowance				70	60	0	50			0	0.0%
	52100	Electricity		6,138	7,449	7,487	6,979	7,487	7,034	7,487	7,487	0	0.0%
	52150	Gas		7,174	6,891	7,980	7,250	7,980	6,193	7,980	7,980	0	0.0%
	52300	Water		560	350	396	256	500	452	500	500	0	0.0%
	52400	Maint., Building		12,055	6,332	8,606	2,073	3,610	2,211	3,610	3,610	0	0.0%
	52410	Maint., Heating		233				900		900	900	0	0.0%
	52420	Radio Maint.		1,208	2,192	1,538	1,578	1,700	4,359	1,700	1,700	0	0.0%
	52430	Alarm Maint.		114	852	870	138	900	272	900	900	0	0.0%
	52450	Vehicle Maint.		6,954	17,700	35,370	67,828	17,000	29,837	17,000	17,000	0	0.0%
	52720	Equipment		2,554	3,272	3,077	3,391	2,974	4,506	2,974	2,974	0	0.0%

**Topsfield Fire Department  
FY 2012 Budget Details**

Date Submitted 12/30/2010  
Revised 1/7/2011

Acct #	Account Name	2002 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
53000	Medical		1,087	378	3,159	728	1,500		1,500	1,500	0	0.0%
53200	Tuition		4,083	3,600	2,805	3,153	2,000	3,922	2,000	2,000	0	0.0%
53201	Defibrillation Certifications		0	1,150		1,000	2,000		2,000	2,000	0	0.0%
53430	Postage		206	221	218	219	250	179	250	250	0	0.0%
53440	Printing		150	402	213	210	200	15	200	200	0	0.0%
53450	Advertising		0				0	320	0	0	0	0.0%
53610	Hydro-Static Tank Tests		1,784		213		90		90	90	0	0.0%
53620	Fire Extinguisher re-charge		128	90	218	187	170	108	170	170	0	0.0%
53800	Professional Services		1,610	1,645	1,645	1,645	4,400	1,575	4,400	4,400	0	0.0%
53900	Oxygen/Air		113	60	576	991	800	39	100	100	0	0.0%
54200	Office Supplies		972	498	657	637	800	1,161	800	800	0	0.0%
54300	Building Supplies		4,015	3,099	2,668	2,214	2,850	1,752	2,850	2,850	0	0.0%
54400	Fire Equipment Supplies		7,765	3,893	1,531	1,989	1,000	2,312	1,000	1,000	0	0.0%
54500	Computer Supplies		1,301	659	1,106	1,064	500	681	500	500	0	0.0%
54800	Vehicle Supplies		5,423	3,574	4,166	2,752	2,500	1,751	2,500	2,500	0	0.0%
55050	Medical Supplies		759	3,238	747	5,429	2,000	1,791	2,700	2,700	0	0.0%
55800	Other Supplies		1,566	1,118	3,011	4,877	0	3,659	0	0	0	0.0%
55810	Personnel		11,876	6,628	9,683	7,516	5,850	6,896	5,850	5,850	0	0.0%
55850	Publications		1,269	225	768	376	800	30	500	500	0	0.0%
57100	Travel & Meeting		3,509	4,172	240		1,500	71	1,500	1,500	0	0.0%
57103	Professional Development				490	1,473	0		0	0	0	0.0%
57300	Dues		808	3,416	4,724	4,103	3,500	2,941	3,800	3,800	0	0.0%
57800	Miscellaneous		444			108	100		100	100	0	0.0%
58510	Office Equipment		0		2,793	1,147	435		435	435	0	0.0%
58530	Vehicle Equipment		0	1,242	243		500		500	500	0	0.0%
58580	Medical Equipment		189	501	2,352	676	1,870	4	1,870	1,870	0	0.0%
58590	Additional Equipment		1,264	1,100	11,465	8,084	8,200	2,680	8,200	8,200	0	0.0%
58900	Miscellaneous		0								0	0.0%
	<b>Total Other</b>		<b>87,311</b>	<b>85,947</b>	<b>121,085</b>	<b>140,131</b>	<b>86,866</b>	<b>86,801</b>	<b>86,866</b>	<b>86,866</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Operating Budget</b>		<b>519,250</b>	<b>570,418</b>	<b>624,508</b>	<b>646,698</b>	<b>585,967</b>	<b>614,121</b>	<b>585,967</b>	<b>585,967</b>	<b>0</b>	<b>0.0%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

51150 Call Firefighters, reallocate 51151 (Mechanic wages) to attempt to meet FY 10 actual

51151 Mechanic cut because Highway Department Mechanic not certified to work on Emergency Vehicles, will continue to use for breakdowns only. FD will be utilizing outside certified vendor only.

Starting on line #3 detail all essential service items, whether salary, wages or other not included in submitted essential services budget. Include the budget line # and Name for each item. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

51150 - Call Firefighters - need additional \$4,576. to reduce the number of single person shifts.

51152 - Station Coverage - need additional \$6,987. to reduce the number of single person shifts.

51310 - Overtime need - additional \$7,570 to reduce the number of single person shifts.

51910 - Training need - additional \$4,958. to bring training to the recommended level.

Starting on line #3 describe the programmatic impact of those essential service items that were not included in submitted budget. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

The \$24,091 would allow the department to restore the number of personnel assigned to some shifts.

**Topsfield Highway Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006	2007	2008	2009	2010	2010	2011	2012	\$	%
			Actual	Actual	Actual	Actual	Budget	Actual	Budget	Proposed	Change	Change
Salary												
42001	51120	Highway Supt Full time	67,042	69,223	71,093	73,012	74,983	74,983	74,983	74,983	0	0.0%
	51490	Longevity	750	750	1,000	1,000	1,000	1,000	1,000	1,000	0	0.0%
<b>Total Salary</b>			<b>67,792</b>	<b>69,973</b>	<b>72,093</b>	<b>74,012</b>	<b>75,983</b>	<b>75,983</b>	<b>75,983</b>	<b>75,983</b>	<b>0</b>	<b>0.0%</b>
Wages												
42002	51130	Wages Full Time 39.2 wks	131,769	143,797	149,270	153,810	158,304	158,303	158,304	158,304	0	0.0%
	51141	Wages Clerical 52.2 wks	11,689	12,505	13,277	14,035	14,865	14,896	14,865	14,865	0	0.0%
	51310	Wages Overtime	9,615	6,402	2,464	2,522	8,000	5,137	8,000	8,000	0	0.0%
	51315	Wages Composting	4,520	4,811	4,113	5,028	0	4,909	5,000	5,000	0	0.0%
	51330	Extra Help			160						0	0.0%
	51490	Wages Longevity	3,000	3,500	4,000	4,000	4,000	4,000	4,250	4,900	650	15.3%
<b>Total Wages</b>			<b>160,593</b>	<b>171,015</b>	<b>173,284</b>	<b>179,395</b>	<b>185,169</b>	<b>187,245</b>	<b>190,419</b>	<b>191,069</b>	<b>650</b>	<b>0.3%</b>
Other												
42005	51201	Police Detail	3,819	1,680	5,450	4,788	2,800	2,898	2,800	2,800	0	0.0%
	51900	Employee Licenses	240		60	0	240	60	240	240	0	0.0%
	51920	Clothing and Boot Allowance	5,125	5,460	5,460	5,460	4,550	4,550	5,460	5,460	0	0.0%
	51970	Meal Allowance	850	600	400	450	350	490	350	350	0	0.0%
	52100	Electricity	5,591	6,489	6,257	6,063	6,200	5,951	6,200	6,200	0	0.0%
	52200	Natural Gas/Heat	6,683	3,824	3,670	3,388	5,410	3,142	4,410	4,410	0	0.0%
	52400	Maint Building Services	5,245	4,829	9,669	7,724	2,550	6,080	2,550	2,550	0	0.0%
	52415	Clean Up Meals	410				0				0	0.0%
	52460	Maintenance Equipment	4,453	1,122	3,429	3,005	3,010	3,536	3,010	3,010	0	0.0%
	52470	Maintenance Sweeper	8,505	9,365	10,140	1,064	0			5,000	5,000	New
	52520	Radio Repairs	45				250		250	250	0	0.0%
	52720	Equipment Rental	2,299	6,772	6,349	2,616	6,600	720	6,600	6,600	0	0.0%
	52740	Street Paving/Crackseal	-			4,000	0		0		0	0.0%
	52750	Highway Fire/Alarm						798			0	0.0%
	52950	Line Painting	6,774	218	1,500	1,574	0	925	0	5,000	5,000	New
	53150	Contracted Clerical Serv.		0			0		0		0	0.0%
	53400	Telephone	950	1,017	1,478	1,665	1,000	2,225	1,000	1,000	0	0.0%
	53430	Postage	-	20	168	104	200	25	200	200	0	0.0%
	53450	Advertising Bids	776		1,277	528	600		600	600	0	0.0%
	53800	Miscellaneous Cleaning	2,432	703	608	1,222	1,600	231	1,600	1,600	0	0.0%
	53820	Drug Testing	685	232	460	230	300	385	300	300	0	0.0%



Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

As it relates to the funding level of Gasoline and Diesel fuel for all Town departments, it would seem prudent to revisit this line item at a later date given the recent increase in the price of oil.



**Topsfield Inspectional Services Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
<b>Salary</b>												
24101	51120	Inspector of Buildings	42402	44,502	45,703	46,937	46,937	48,204	46,937	46,937	0	0.0%
	51122	Gas & Plumbing Inspector	7309	8,019	7,181	8,971	8,971	9,488	8,971	8,971	0	0.0%
	51124	Wiring Inspector	12010	12,690	13,258	13,611	15,379	13,338	15,379	15,379	0	0.0%
	51490	Longevity	0		488	488	488	488	488	488	0	0.0%
<b>Total Salary</b>			<b>61,721</b>	<b>65,211</b>	<b>66,630</b>	<b>70,007</b>	<b>71,775</b>	<b>71,518</b>	<b>71,775</b>	<b>71,775</b>	<b>0</b>	<b>0.0%</b>
<b>Wages</b>												
24102	51140	Alternate Inspectors	1575	1,700	1,775	1,025	500	1,400	500	500	0	0.0%
	51141	Clerical	15263	15,766	16,466	16,761	17,962	16,005	17,962	17,962	0	0.0%
<b>Total Wages</b>			<b>16,838</b>	<b>17,466</b>	<b>18,241</b>	<b>17,786</b>	<b>18,462</b>	<b>17,405</b>	<b>18,462</b>	<b>18,462</b>	<b>0</b>	<b>0.0%</b>
<b>Other</b>												
24105	53400	Telephone (cell)	225	201	201	264	225	264	225	225	0	0.0%
	53430	Postage	74	50	20	100	42		42	42	0	0.0%
	54200	Office Supplies	420	612	792	380	436	806	436	436	0	0.0%
	54210	Forms	350	238	479	95	202	462	202	202	0	0.0%
	55800	Publications	450	714	291	516	468	448	468	468	0	0.0%
	55860	Permitting software	0			0					0	0.0%
	57100	Travel & Meetings	3000	3,175	3,378	3,175	3,527	3,339	3,527	3,527	0	0.0%
	57300	Dues	245	100	100	135	255	100	255	255	0	0.0%
	58510	Equipment, Furniture	350	374	312	761	364		364	364	0	0.0%
<b>Total Other</b>			<b>5,114</b>	<b>5,464</b>	<b>5,573</b>	<b>5,426</b>	<b>5,519</b>	<b>5,419</b>	<b>5,519</b>	<b>5,519</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>83,673</b>	<b>88,141</b>	<b>90,444</b>	<b>93,219</b>	<b>95,756</b>	<b>94,342</b>	<b>95,756</b>	<b>95,756</b>	<b>0</b>	<b>0.0%</b>

Starting on line #3 detail all essential service items, whether salary, wages or other not included in submitted essential services budget. Include the budget line # and Name for each item. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

Salary 24101 Acct# 51120 Inspector of Buildings FY11 Grid 48,204

Salary 24101 Acct# 51122 Gas & Plumbing Inspector FY11 Grid 9,490

Salary 24101 Acct# 51124 Wiring Inspector FY11 Grid 16,268

Wages 24102 Acct# 51141 Clerical FY11 Grid 18,307

I am requesting the wages and salaries for the department be reestablished to conform to the approved paygrid without the need to furlough.

**Topsfield Insurance-Liability/Accident/Workmen's Comp Expenditures  
FY 2012 Budget Details**

	Acct #	Account Name	2006	2007	2008	2009	2010	2010	2011	2012	\$	%
			Actual	Actual	Actual	Actual	Budget	Actual	Budget	Proposed	Change	Change
Town Insurance												
	91605	51720 Worker's Comp	31,779	41,997	53,070	51,203	52,600	45,220	54,740	54,740	0	0.0%
		51721 Worker's Comp Audit	0	1,412							0	0.0%
		57400 Prop., Liab.	130,383	140,874	153,330	151,153	160,602	150,975	170,590	170,590	0	0.0%
		57403 Prop & Casualty Deductab		2,500	6,278	7,539					0	0.0%
		57430 Accident, Police	16,187	32,796	45,875	62,724	100,325	90,282	135,423	135,423	0	0.0%
		57440 Surety Bonds	1,350	1,316	1,352	1,292	1,500	1,284	1,500	1,500	0	0.0%
											0	
		<b>Total Town Insurance</b>	<b>179,699</b>	<b>220,895</b>	<b>259,904</b>	<b>273,911</b>	<b>315,027</b>	<b>287,761</b>	<b>362,253</b>	<b>362,253</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Insurance - Life/Medical/Medicare Expenditures  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
		<b>Total Salary</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
		<b>Total Wages</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
Insurance: Life/Medical/Medicare												
91505	51730	MIIA Health	914,062	1,054,534	1,119,182	1,188,295	1,308,228	1,277,009	1,439,051	1,626,128	187,077	13.0%
	51731	Harvard Health	0	0	0						0	0.0%
	51740	Boston Life	5,250	5,170	5,295	5,106	6,050	4,780	6,050	6,050	0	0.0%
	51750	Medicare	99,859	103,622	109,746	115,566	130,375	118,961	130,375	130,375	0	0.0%
	51800	Penalty	0		0						0	0.0%
											0	0.0%
		<b>Total Health,Life,Med</b>	<b>1,019,171</b>	<b>1,163,326</b>	<b>1,234,223</b>	<b>1,308,967</b>	<b>1,444,653</b>	<b>1,400,750</b>	<b>1,575,476</b>	<b>1,762,553</b>	<b>187,077</b>	<b>11.9%</b>

**Topsfield Unemployment Insurance Dep't  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Insurance												
91305	51720	Unemployment Insurance	1,335	8,367	11,604	25,201	50,000	27,900	50,000	75,000	25,000	50.0%
<b>Total Other</b>			<b>1,335</b>	<b>8,367</b>	<b>11,604</b>	<b>25,201</b>	<b>50,000</b>	<b>27,900</b>	<b>50,000</b>	<b>75,000</b>	<b>25,000</b>	<b>50.0%</b>
<b>Total Operating Budget</b>			<b>1,335</b>	<b>8,367</b>	<b>11,604</b>	<b>25,201</b>	<b>50,000</b>	<b>27,900</b>	<b>50,000</b>	<b>75,000</b>	<b>25,000</b>	<b>50.0%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

91305-51720

Fiscal 2011 expenses for claims through October 2010 are \$35,645.42 the remaining balance in the budget for the next 8 months is \$14,354.58. The remaining potential liability for claims filed is \$56,584.62.

I have increased the budget to \$75,000 for Fiscal 2012 at this time - we will need to watch it closely and re-assess as we get closer to finalizing the budget.

**Topsfield Library Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
61001	51120	Director	47,993	50,906	53,849	60,760	62,400	62,400	62,400	57,105	(5,295)	-8.5%
	51121	Children's Librarian	38,146	40,461	41,554	42,676	43,828	43,828	43,828	43,828	0	0.0%
	51122	Reference Librarian	37,035	39,243	41,554	42,676	43,828	43,828	43,828	43,828	0	0.0%
	51123	Adult Circulation Librarian	39,709	38,478	36,803	35,446	36,403	36,403	36,403	36,403	0	0.0%
	51490	Longevity	703	1,184	609	610	610	609	1,260	1,219	(41)	-3.3%
	51493	Add'tl Vac Accr'l Pay Out		855	1,032						0	0.0%
<b>Total Salary</b>			<b>163,586</b>	<b>171,127</b>	<b>175,401</b>	<b>182,168</b>	<b>187,069</b>	<b>187,068</b>	<b>187,719</b>	<b>182,383</b>	<b>(5,336)</b>	<b>-2.8%</b>
Wages												
61002	51130	Wages, Full Time	28,288	27,709	27,037	29,402	30,205	30,204	30,205	30,205	0	0.0%
	51140	Wages, Part Time	109,832	110,093	115,578	119,344	120,466	120,462	120,033	120,033	0	0.0%
	51490	Longevity			575	575	575	575	575	575	0	0.0%
	51493	Add'tl Vac Accr'l Pay Out			414						0	0.0%
<b>Total Wages</b>			<b>138,120</b>	<b>137,802</b>	<b>143,604</b>	<b>149,321</b>	<b>151,246</b>	<b>151,241</b>	<b>150,813</b>	<b>150,813</b>	<b>0</b>	<b>0.0%</b>
Other												
61005	52100	Electricity	28,063	31,733	33,961	35,533	33,000	29,144	35,600	36,090	490	1.4%
	52200	Fuel	12,595	8,981	6,860	6,869	9,500	5,300	8,000	8,000	0	0.0%
	52300	Water	196	178	197	206	200	423	210	450	240	114.3%
	52400	Repairs Maintenance Bui	9,915	9,996	11,105	11,262	10,000	11,243	11,386	12,000	614	5.4%
	52410	Contracted Cleaning	21,885	21,197	11,950	16,440	16,000	15,753	17,500	17,500	0	0.0%
	52500	Repairs Mainanence Equ	7,160	13,123	5,755	6,402	6,000	18,658	6,400	7,000	600	9.4%
	53053	Service Bureau Fee	14,059	14,849	14,849	14,849	14,003	14,003	14,800	16,000	1,200	8.1%
	53400	Telephone	661	845	958	964	800	1,004	900	990	90	10.0%
	53430	Postage	1,076	1,158	1,156	961	684	687	700	700	0	0.0%
	53450	Advertising	350	0	931	0	350		300	300	0	0.0%
	53800	Network Administrator	7,025	11,326	13,016	10,089	12,000	10,500	12,550	13,000	450	3.6%
	54000	Library Supplies	3,567	3,500	9,426	3,998	3,500	3,188	3,500	3,500	0	0.0%
	54200	Office Supplies	1,801	1,714	3,488	2,180	2,000	4,519	2,000	2,550	550	27.5%
	54220	Copier	1,615	1,345	1,426	2,135	1,500	751	2,000	2,000	0	0.0%
	54300	Building Maintenance Sup	912	2,149	2,316	1,157	1,500	1,156	1,500	2,000	500	33.3%
	54500	Custodial Supplies	2,301	1,237	1,052	925	1,500	1,074	1,200	1,600	400	33.3%
	57000	Other Lib.	0								0	0.0%
	57100	Travel & Meetings	279	431	312	461	300	314	300	502	202	67.3%
	57300	Dues	55	90	65	65					0	0.0%
<b>Total Other</b>			<b>113,515</b>	<b>123,852</b>	<b>118,823</b>	<b>114,496</b>	<b>112,837</b>	<b>117,717</b>	<b>118,846</b>	<b>124,182</b>	<b>5,336</b>	<b>4.5%</b>
<b>Total Operating Budget</b>			<b>415,221</b>	<b>432,781</b>	<b>437,828</b>	<b>445,985</b>	<b>451,152</b>	<b>456,026</b>	<b>457,378</b>	<b>457,378</b>	<b>0</b>	<b>0.0%</b>

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

The proposed FY2012 budget is a 0% budget, meeting the Finance Committee's budget guidelines. This budget does not meet the State Board of Library Commissioner's Minimum Appropriation Requirement (MAR). The Library risks losing certification with the proposed budget if the State Board of Library Commissioners do not issue a waiver, as set forth in MGL c. 78, s. 19A and 19B, 605 CMR 4.0. If the State Board issues a waiver, this means that the Library's certification is protected for one year. However, the MAR funding requirement will have to be met and will accrue debt each year until meeting the MAR. The financial implication of not meeting the MAR is very serious and is not recommended by the Director or Board of Trustees. Losing certification, if a waiver is not issued, results in losing Lig/Meg/NRC grant monies equaling approximately \$12,000 each year. Funding opportunities for other special programs, such as the community read, Children's summer reading on-line programs and other Library activities are also lost. The most dramatic loss will be cuts to our database resources and the inability to participate in the interlibrary loan program that shares information resources with other libraries. Topsfield residents will not be able to use any other library in the State during decertification. The following budget line-item changes are as follows:

**Salary and wage changes:**

61001-51120 Director's Salary - reduced from \$62,400 to \$57,105, cutting \$5295 or -8.5% due to a change in personnel, hiring a new Director.

61001-51490 Longevity for Salary positions - reduced from \$1260 to 1219, cutting \$41 or -3.3% due to previous Director's longevity payment no longer required, but Children's Librarian now eligible to receive longevity benefit in FY12.

**Operating Budget**

The following line-items pick up the savings from the salary account and are added to operating line-items that require extra funds to help support utilities, maintenance, and supplies, based on actual spending from FY2010 and trends shown in the first quarter of FY11.

61005-52100 - Electricity - increase from \$35,600 to \$36,090, increasing \$490 or 1.4%. Based on actual spending trends in FY10, and the increases noted in FY11 due to the addition of new HVAC equipment that includes a roof top make-up unit and a humidity/cooling condenser. With the added equipment running to condition the library environment, the new equipment shows cost increases despite efficiency equipment. Added value to the Library environment is clearly a benefit long term.

61005-52200 - Fuel - no change required. Last fiscal year the line-item was decreased by 15.8% and all indications show that it is still adequately funded.

61005-52300 - Water - increase from \$210 to \$450, increasing \$240 or 114.3%. Based on FY10 and FY11 actual spending, an increase is necessary to meet the new water fees to the library.

61005-52400 - Repairs and Maintenance Anticipated - increase from \$11,386 to \$12,000, increasing \$614 or 5.4%. Based on the increasing costs for basic agreements and contracts that maintain the Library's HVAC system, sprinkler inspections, security system, elevator, and other important systems that require yearly care, this modest increase addresses real expenditures.

61005-52410 - Contracted Cleaning - no change required. Because of a shared service contract with other departments, the Library does not foresee any changes required for cleaning at this time. The line-item is adequately funded.

61005-52500 - Repairs and Maintenance Unanticipated - increase from \$6,400 to \$7000, increasing \$600 or 9.4%. Based on the need for two reserve fund transfers in FY2010 due to aging equipment or addressing unexpected issues, this modest increase will assist in making simple repairs and improvements that may mitigate more costly repairs in the future and or a reserve fund transfer.

61005-53053 - Service Bureau Fee - increase from \$14,800 to \$16,000, increasing \$1200 or 8.1%. The membership fee to the Merrimack Valley Library Consortium (MVLCC) has experienced an increase for the first time in several years. In 2004 the library was faced with the need to make cuts in the budget and asked the Trust Fund Commissioners to support approximately 50% of this cost. (FY2012 total fee is \$29,149). The full responsibility to this important fee is still not fully funded by the Town since 2004. In keeping to the temporary agreement with the Trust Fund Commissioners, the Library is slowly shifting the financial responsibility back to the Town. This modest increase reflects that effort.

61005-53400 - Telephone - increase from \$900 to \$990, increasing \$90 or 10%. Based on FY2010 and FY11 actual expenditures this increase keeps up with telephone costs. The Library continues to keep the payphone located in the Library lobby because it is still an important means of communications for children with their families. Staff monitor the use of the payphone and report that during the school year the need is still evident. When that trend diminishes the Library will remove the phone.

61005-53430 - Postage - no change necessary, 0% increase. Despite increase costs in postage, the Library utilizes all other electronic opportunities to communicate with patrons and other libraries. The Library will continue this effort and hold costs.

61005-53450 - Advertising - no change, 0% increase. Increase costs in advertising for open positions and legal notices in local/regional classified ads continue. The library utilizes as many free posting sites for professional library staff as possible. The Board of Library Commissioners and regional electronic sources assist in minimizing the need to pay for traditional advertising sources. However, this does not properly fund legal notices, when necessary, in local newspapers.

61005-Network Administrator - increase from \$12,550 to \$13,000, increasing \$450 or 3.6%. At this time the contract for technology support in the Library has been stable and is costing the Library approximately \$10,500 each year. Over the last few years infrastructure issues have been addressed which assists in easy maintenance of the Library's Internet services and computer functions. Last year the Library was able to increase it's bandwidth through the Bill and Melinda Gates Foundation Grant, improving the Library's connectivity. This line-item, with a modest increase, will continue to provide adequate support for the new director until becoming familiar with the Library's set up and maintenance needs.

61005-54000 - Library Supplies -no change necessary, 0% increase. Library supply needs are adequately funded.

61005-54200 - Office Supplies - increase from \$2,000 to \$2,550, increasing \$550 or 27.5% increase. Library office needs actual expenditure in FY10 was \$4,519. In looking at reasons for the increase, aging office equipment is one factor. In addition, many of the office products the library uses have increased. With new technologies comes new maintenance needs and changing supply demands. Not meeting the FY10 actuals is reasonable and the library staff will continue to look for better supply resources to hold costs.

61005-54220 - Copier Supplies - no change necessary, 0% increase. Library copier needs are adequately funded. The concern of aging copiers is something the Library will have to address in the future, but will continue to maintain them until a real need to replace them is evident.

61005-54300 - Building Maintenance Supplies - increase from \$1,500 to \$2,000, increasing \$500 or 33.3%. The Library has successfully used the COA Tax Work Off Program by working with a senior who has the skills for simple repairs, painting and woodwork maintenance. With free labor the Library provides the supplies for special projects. Increasing the ability to purchase supplies meets the needs of an aging and well-used facility while utilizing the Tax Work-Off Program.

61005-54500 - Custodial Supplies - increase from \$1,200 to \$1,600, increasing \$400 or 33.3%. Based on FY2011 to date actual, increased costs in custodial supplies results in the need for additional funds. It is recommended that the Town, as in purchasing copier paper collaboratively, consider purchasing custodial supplies for all departments. However, until that is organized, an increase to this line item is necessary.

61005-57100 - Travel & Meetings - increase from \$300 to \$502, increasing \$202 or 67.3%. The Library staff will increase their need to travel and attend important meetings during the next year as changes to the Library catalog system will take place in early summer 2011. The consortium (MVLC) is changing the catalog platform to an open sources system. The need to increase attendance to workshops and special meetings will occur and this line-item will deplete rapidly if no increase is applied. The increase supports the need for staff development with the new changes in technology.

61005-57300 - Dues - no change recommended, 0% increase. Dues to professional organizations was eliminated during the FY2010 budget process to assist in reducing spending and help in minimizing staff reduction. Professional dues have been picked up by the Friends organization and the Library Director. With a new Library Director coming to the Topsfield Town Library, a change in practice may be required.

Starting on line #3 detail all essential service items, whether salary, wages or other not included in submitted essential services budget. Include the budget line # and Name for each item. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

Impact Statement: In complying with the Finance Committee's guidelines of 0% increase to the overall Library budget, which includes no increases to salary and wages, the Library budget does not meet the State Board of Library Commissioner's Municipal Appropriate Requirement (MAR) for funding. Not meeting the MAR will require the Town to apply for a Waiver as set forth in MGL c. 78, s. 19A and 19B, 605 CMR 4.0. If a waiver is not granted and the Library loses certification, the Library and community risk losing many valuable resources. The most immediate loss is the State's Lig/Meg/NRC grant money that averages \$12,000 each year. In addition, other funding opportunities such as the community read program, the summer reading on-line program and other LSTA grants are not available for non-certificated libraries. The most dramatic loss to staff and how they service patrons will come from the loss of important database resources. The most dramatic loss that directly affects patrons is the inability to request library material from other libraries and the use of other libraries in the State. Not meeting the MAR accrues debt that compounds yearly until the Town can meet the MAR funding level.

Understanding the MAR: Calculating the FY12 MAR using the State's formula - first establish the average appropriated municipal income from the previous 3 years -

FY2009 = 450,500

FY2010 = 451,152

FY2011 = 457,377

$1,359,029 \div 3 = 453,010$ , then apply  $2 \frac{1}{2} \% \text{ growth} = \$464,335$

Increase from previous year = **\$6,958**

Receiving a Waiver from the State: If the Library does not meet the MAR, filing an application for a waiver is necessary to protect the Library from losing certification. The State indicates that if all town departments have been given the same guidelines equitably, the Library will most likely be granted a one year waiver. However, the MAR formula continues each year and the required growth of the Library budget will have to be met the following year. Continued financial issues in a town will support applying for subsequent waivers as long as the Library budget is equitable to other town departments. The MAR formula will continue based on what the budget should have been under the State guidelines. This could result in a large deficit in funding that eventually must be met in order to comply with the MAR. This is considered very serious and the Library Director and Trustees recommend funding the Library budget to meet the FY12 MAR. The increase is 1.5% growth to the FY2011 budget and is relatively small dollars to prevent larger issues in subsequent years.

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The following Narrative Essential Services Unfunded will describe how the additional **\$6,958** would be applied to the Library budget.

Starting on line #3 describe the programmatic impact of those essential service items that were not included in submitted budget. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

The Library Salary and Wage budget continues to be funded to meet the Finance Committee's 0% budget with minimal changes. The changes are due to a new director hire and slight changes due to longevity changes that drop the previous director and add the Children's Librarian now eligible to receive longevity benefit in FY12.

The Library Operating Budget will change with the additional \$6,958 if approved to meet the MAR. The \$6,958 increase to the FY2011 bottom line equals a FY2012 total budget of \$464,336. The \$6,958 is distributed to the following operating line-items and will continue to support the needs of the Library conservatively and effectively:

61005-52100 - Electricity - increase from \$35,600 to \$36,500, increasing \$900 or 2.5%. Based on actual spending trends in FY10, and the increases noted in FY11 due to the addition of new HVAC equipment that includes a roof top make-up unit and a humidity/cooling condenser. With the added equipment running to condition and treat Library environment, the new equipment shows cost increases despite efficiency equipment. Added value to the Library environment is clearly a benefit long term.

61005-52200 - Fuel - no change required. Last fiscal year the line-item was decreased by 15.8% and all indications show that it is still adequately funded.

61005-52300 - Water - increase from \$210 to \$450, increasing \$240 or 114.3%. Based on FY10 and FY11 actual spending, an increase is necessary to meet the new water fees to the library.

61005-52400 - Repairs and Maintenance Anticipated - increase from \$11,386 to \$14,200, increasing \$2814 or 24.7%. Based on the increasing costs for basic agreements and contracts that maintain the Library's HVAC system, sprinkler inspections, security system, elevator, and other important systems that require yearly care, this increase adequately addresses real expenditures.

61005-52410 - Contracted Cleaning - no change required. Because of a shared service contract with other departments, the Library does not foresee any changes required for cleaning at this time. The line-item is adequately funded.

61005-52500 - Repairs and Maintenance Unanticipated - increase from \$6,400 to \$9200, increasing \$2,800 or 43.8%. Based on the need for two reserve fund transfers in FY2010 due to aging equipment or to address unexpected issues, this increase supports the ability to effectively afford simple repairs and improvements that may mitigate more costly repairs in the future and or a reserve fund transfer.

61005-53053 - Service Bureau Fee - increase from \$14,800 to \$17,000, increasing \$2200 or 14.9%. The membership fee to the Merrimack Valley Library Consortium has experienced an increase for the first time in several years. In 2004 the library was faced with the need to make cuts in the budget and asked the Trust Fund Commissioners to support approximately 50% of this cost (total fee is \$29,149). The full responsibility to this important fee has yet to be fully funded by the Town since 2004. In keeping to the temporary agreement with the Trust Fund Commissioners the Library is slowly shifting the financial responsibility back to the Town. This increase reflects a more concerted effort.

61005-53400 - Telephone - increase from \$900 to \$990, increasing \$90 or 10%. Based on FY2010 and FY11 actual expenditures this increase keeps up with telephone costs. The Library continues to keep the payphone located in the Library lobby because it is still an important means of communications for children with their families. Staff monitor the use of the payphone and report that during the school year the need is still evident. When that trend diminishes the Library will remove the phone.

61005-53430 - Postage - no change necessary, 0% increase. Despite increase costs in postage, the Library utilizes all other electronic opportunities to communicate with patrons and other libraries. The Library will continue this effort and hold costs.

61005-53450 - Advertising - increase from \$300 to \$450, increasing \$150 or 50%. Increasing costs in advertising for open positions and legal notices continues. The opportunity to advertise in the free posting sites for professional library staff through the Board of Library Commissioners and regional electronic sources will assist in minimizing the need to pay for traditional advertising sources. However, posting legal notices is still required in local newspaper sources. This increase will allow for one such posting per year.

61005-Network Administrator - increase from \$12,550 to \$13,000, increasing \$450 or 3.6%. At this time the contract for technology support in the Library has been stable and is costing the Library approximately \$10,500 each year. Over the last few years infrastructure issues have been addressed which assists in easy maintenance of the Library's internet services and computer functions. Last year the Library was able to increase it's bandwidth through the Bill and Melinda Gates Foundation Grant, improving the Library's connectivity. This line-item, with a modest increase, will continue to provide adequate support for the new director until becoming familiar with the Library's set up and maintenance needs.

61005-54000 - Library Supplies -no change necessary, 0% increase. Library supply needs are adequately funded.

61005-54200 - Office Supplies - increase from \$2,000 to \$3,000, increasing \$1000 or 50% increase. Library office needs actual expenditure in FY10 was \$4,519. In looking at reasons for the increase, aging office equipment is one factor. In addition, many of the office products the library uses have increased. With new technologies comes new maintenance needs and changing supply demands. Not meeting the FY10 actuals is reasonable and the library staff will continue to look for better supply resources to hold costs.

61005-54220 - Copier Supplies - no change necessary, 0% increase. Library copier needs are adequately funded. The concern of aging copiers is something the Library will have to address in the future, but will continue to maintain them until a real need to replace them is evident.

61005-54300 - Building Maintenance Supplies - increase from \$1,500 to \$2,000, increasing \$500 or 33.3%. The Library has successfully used the COA Tax Work Off Program by working with a senior who has the skills for simple repairs, painting and woodwork maintenance. With free labor the Library provides the supplies for special projects. Increasing the ability to purchase supplies meets the needs of an aging and well-used facility while utilizing the Tax Work-Off Program.

61005-54500 - Custodial Supplies - increase from \$1,200 to \$1,769, increasing \$569 or 47.4%. Based on FY2011 increased costs in custodial supplies results in the need for additional funds. It is recommended that the Town, as in purchasing copier paper, consider purchasing custodial supplies for all departments. However, until that is organized, an increase to this line item is necessary.

61005-57100 - Travel & Meetings - increase from \$300 to \$581, increasing \$281 or 93.7% increase. The Library staff will increase their need to travel and attend important meetings during the next year as changes to the Library catalog system will take place in early summer 2011. The consortium (MVLC) is changing the catalog platform to an open sources system. The need to increase attendance to workshops and special meetings will occur and this line-item will deplete rapidly if no increase is applied. The increase supports the need for staff development with the new changes in technology.

61005-57300 - Dues - increase from \$0 to \$300, increasing \$300 or 300% increase. Dues to professional organizations was eliminated during the FY2010 budget process to assist in reducing spending and help in minimizing staff reduction. Professional dues have been picked up by the Friends organization and the present Library Director. With a new Library Director coming to the Topsfield Town Library, financial support for membership to professional organizations will assist in the transition of the new director.

Conclusion: The above changes to the existing 0% Narrative for FY2012 budget represents the additional \$6,958 necessary to meet the State MAR. The proposed changes show how the funds are distributed to the various line-items of the Library's Operating Budget. Recommended increases address the operating concerns, in particular facility maintenance. It also addresses the agreement for funding the Service Bureau fee and continues to support staff needs in professional development. With new technologies and program changes the new director and staff will need to participate in special training and meetings so that quality service to patrons continues.

**Topsfield Memorial/Vet's Day  
FY 2012 Budget Details**

Date Submitted 1/6/2011

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
69205	51129	Custodial Wages		100	88	120	100	124	100	100	0	0.0%
	52780	Rental of Equipment	100								0	0.0%
	52781	Rental of Space			100						0	0.0%
	53050	Services		898	282	100	900	100	900	900	0	0.0%
	53500	Marching Band Memorial	600		600	600	600	600	600	600	0	0.0%
	53600	Marching Band Veterans	1,400	1,500	1,500	1500	1500	1,500	1500	1500	0	0.0%
	55800	Supplies	832	445	281	636.28	500	553	500	500	0	0.0%
<b>Total Other</b>			<b>2,932</b>	<b>2,943</b>	<b>2,851</b>	<b>2,956</b>	<b>3,600</b>	<b>2,877</b>	<b>3,600</b>	<b>3,600</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>2,932</b>	<b>2,943</b>	<b>2,851</b>	<b>2,956</b>	<b>3,600</b>	<b>2,877</b>	<b>3,600</b>	<b>3,600</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Moderator Department  
FY 2012 Budget Detail**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
11401	51110	Moderator, Elected	50	0	0	0	1	0	1	1	0	0.0%
<b>Total Salary</b>			<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.0%</b>
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
<b>Total Other</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
<b>Total Operating Budget</b>			<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.0%</b>

**Topsfield MSW Collection Department  
FY 2012 Budget Detail**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
51305	52800	Miscellaneous				-		238	0		0	0.0%
	52910	Rubbish Collection	323,044	330,105	337,295	337,295	350,787	350,787	364,819	383,060	18,241	5.0%
	52940	HHWD Collections	7,500	3,978	3,796	4,999	5,000	4,164	5,000	4,500	(500)	-10.0%
<b>Total Other</b>			<b>330,544</b>	<b>334,083</b>	<b>341,091</b>	<b>342,294</b>	<b>355,787</b>	<b>355,189</b>	<b>369,819</b>	<b>387,560</b>	<b>17,741</b>	<b>4.8%</b>
<b>Total Operating Budget</b>			<b>330,544</b>	<b>334,083</b>	<b>341,091</b>	<b>342,294</b>	<b>355,787</b>	<b>355,189</b>	<b>369,819</b>	<b>387,560</b>	<b>17,741</b>	<b>4.8%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

**52910 RUBBISH COLLECTION** - Contractual increase. This is the 4th year of a 5 year contract.

**Topsfield Park & Cemetery Department**  
**FY 2012 Budget Detail**

	Acct #	Account Name	2006	2007	2008	2009	2010	2010	2011	2012	\$	%
			Actual	Actual	Actual	Actual	Budget	Actual	Budget	Proposed	Change	Change
Salary												
65001	51120	Superintendent	57,465	59,335	60,937	62,583	64,272	64,272	64,272	64,272	0	0.0%
	51490	Longevity Bonus	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.0%
		<b>Total Salary</b>	<b>57,465</b>	<b>60,335</b>	<b>61,937</b>	<b>63,583</b>	<b>65,272</b>	<b>65,272</b>	<b>65,272</b>	<b>65,272</b>	<b>0</b>	<b>0.0%</b>
Wages												
65002	51130	Ass't Equipment Oper	35,510	36,351	37,494	38,488	39,527	39,527	39,527	39,527	0	0.0%
	51131	Full Time Operator/Leadman	26,223	31,529	32,604	33,467	34,371	34,371	34,371	34,371	0	0.0%
	51140	Laborers, Part Time	30,313	29,720	35,475	38,675	34,185	36,432	34,185	34,185	0	0.0%
	51141	Clerical, Part time	989	2,745	4,149	5,914	8,379	4,927	8,379	8,379	0	0.0%
	51142	Permanent Part Time	0								0	0.0%
	51310	Overtime	4,945	8,261	3,236	1,358	3,595	1,337	3,595	3,595	0	0.0%
	51490	Longevity	1,750	983	750	1,250	1,150	1,250	1,150	1,500	350	30.4%
	51491	Stipend	0									
	51492	Sick Buyback	0									
		<b>Total Wages</b>	<b>99,730</b>	<b>109,589</b>	<b>113,708</b>	<b>119,152</b>	<b>121,207</b>	<b>117,844</b>	<b>121,207</b>	<b>121,557</b>	<b>350</b>	<b>0.3%</b>
Other												
65005	51900	Education License Reimb	0		0	60	200		200	200	0	0.0%
	51920	Uniforms	2,633	2,730	3,446	3,122	2,785	3,160	2,785	3,200	415	14.9%
	51970	Meal Allowance	150	220	120	50	200	50	200	200	0	0.0%
	52100	Electricity	5,404	6,370	7,954	6,658	6,500	3,860	6,500	7,000	500	7.7%
	52200	Fuel	3,064	2,616	2,982	2,891	2,513	2,653	3,000	3,000	0	0.0%
	52300	Water	1,072	551	218	384	1,060	231	1,060	1,060	0	0.0%
	52400	Maintenance Building & Grounds	4,175	5,744	4,578	6,782	3,075	2,038	3,075	3,075	0	0.0%
	52450	Maintenance Vehicle & Equip	7,605	13,777	4,460	7,800	5,000	7,241	5,000	5,000	0	0.0%
	52720	Equipment	436	1,522	1,238	2,519	890	1,560	890	890	0	0.0%
	52730	Eq Rental Christmas Lights	1,825	1,739	692	319					0	0.0%
	53050	Consultants	625	625	521		600		600	600	0	0.0%
	53200	Tuition	0								0	0.0%
	53430	Postage	39	18		36	150	48	150	150	0	0.0%
	53450	Advertising	0	180	225	463	100		100	100	0	0.0%
	53800	Services	8,569	5,631	7,123	7,328	2,569	6,696	2,569	2,569	0	0.0%
	54100	Gasoline	76								0	0.0%
	54200	Office Supplies	380	100	449	927	1,020	437	1,020	1,020	0	0.0%
	54310	Public Works	0				1,530		1,530	1,530	0	0.0%
	54330	Building Maintenance	180		363	691	700	967	700	700	0	0.0%



## Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

electricity 65005-52100 based on actual expenditures over the last four years where the budgeted amount has been exceeded. we are forced to go up on this figure. the heaviest consumption of electricity we have is running the irrigation system at pyebrook park. when times of drought we are forced to run the system longer by the month and time of day. d.e.p. has mandated that we keep live vegetive cover over the landfill.

fuel 65005-52200 reviewing historic useage data. we should be in good shape level funding this figure with no increase.

65002-51490 longevity increase due to union negotiated contract

65005-51920 uniforms this line item covers not only negotiated uniforms and boots but also covers the added negotiated foul weather gear. and now with the added ansi and hi viz clothing needed for all staff. that work near the sides of roads or around traffic.

Starting on line #3 detail all essential service items, whether salary, wages or other not included in submitted essential services budget. Include the budget line # and Name for each item. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

65002-51140 laborers p/t budget 2009 was \$38,675. 2010 budget was cut to \$34,185. actual 2010 expenditure was \$36,432 this figure was also supplemented by using the cemetery revolving account for over \$7,000 for a total expenditure of over \$43,000 we consistently experience growth in our cemeteries. they do not shrink they have consistently grown at a rate of approx 1/4 acre per year. in fact we have added three new sections and expanded others in the last 10 years and are in the process of expanding. the parks as well continue to grow in both size and amount of useage. we have experienced more demands in the parks from expansion and added wear and tear. to combat or meet these demands we are forced to work our seasonal crews earlier in the spring and longer into the fall. Current budget supports 2-3-months of seasonal labor. please keep in mind we have eliminated our gate tender position reduced the amount of seasonal staff. these cuts have severely impacted the sports programs, with fields that have become compromised in maintenance and creating safety and liability issues. iam requesting an increase in this line item from \$34,185 to a figure of **\$40,000** this is still less than the combined figure of budget and cemetery revolving account of actual useage of \$43,000 seasonal labor is a vital part of this dept. much like call firemen and reserve police are to there depts.

**Topsfield Parking Clerk Department  
FY 2012 Budget Detail**

Date Submitted 1/6/2011

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
	12505 53800	Contracted Services	20	96	30	48	50	198	0	0	0	0.0%
<b>Total Other</b>			<b>20</b>	<b>96</b>	<b>30</b>	<b>48</b>	<b>50</b>	<b>198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>20</b>	<b>96</b>	<b>30</b>	<b>48</b>	<b>50</b>	<b>198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

53800 Parking Clerk Contracted services has been moved to the Selectmen's Special Budget.



**Topsfield Police Department  
FY 2012 Budget Details**

**Date Submitted 12/6/2010  
Revised 12/14/2010**

	Acct #	Account Name	2006	2007	2008	2009	2010	2010	2011	2012	\$	%
			Actual	Actual	Actual	Actual	Budget	Actual	Budget	Proposed	Change	Change
Salary												
21001	51120	Police Chief	97,956	51,460	97,200	99,144	99,144	99,144	101,127	102,138	1,011	1.0%
	51123	Admin Asst	41,798	43,159	44,324	45,521	42,075	42,075	42,075	42,075	0	0.0%
	51490	Longevity	2,000	6,400	1,000		1,000	900	1,000	900	(100)	-10.0%
	51492	Sick Time Buy Back		19,475							0	0.0%
	51493	Add'l Vac Accr'l Pay Out		3,292							0	0.0%
		<b>Total Salary</b>	<b>141,754</b>	<b>123,786</b>	<b>142,524</b>	<b>144,665</b>	<b>142,219</b>	<b>142,119</b>	<b>144,202</b>	<b>145,113</b>	<b>911</b>	<b>0.6%</b>
Wages											0	0.0%
21002	51130	Regular - F/T	407,671	435,106	508,543	521,633	535,192	506,620	535,192	525,732	(9,460)	-1.8%
	51132	Dispatch - F/T	107,965	107,481	106,967	96,010	117,996	89,849	121,503	121,503	0	0.0%
	51142	Dispatch - P/T	61,971	66,781	73,164	86,608	65,604	69,271	66,000	66,000	0	0.0%
	51150	Reserve - Regular	80,752	94,442	76,051	89,700	66,129	111,529	68,055	68,055	0	0.0%
	51151	Res - Reg Academy Shift Cov							17,284	17,284	0	0.0%
	51152	Reserve - Holiday	1,697	3,360	948	707		2,435			0	0.0%
	51160	Keeper of Lock-up	3,245	2,884	2,332	2,110	3,074	3,958	3,074	3,074	0	0.0%
	51310	Regular - OT	73,255	85,552	83,913	89,636	81,704	118,452	81,705	81,705	0	0.0%
	51311	Reg - OT Academy Shift Cov						7,115	12,986	12,986	0	0.0%
	51312	Dispatch - OT	4,954	3,169	1,429	5,731	7,207		7,850	7,850	0	0.0%
	51313	Reserves - OT	19,094	20,352	20,757	23,704	14,442	25,846	25,364	25,364	0	0.0%
	51316	Holiday - OT	650	760							0	0.0%
	51401	Injury Pay	42,003	91,577	32,574	46,926	34,088	74,443	34,088	34,088	0	0.0%
	51410	Regular Differential	18,382	19,776	26,142	24,068	25,304	25,039	25,304	26,681	1,377	5.4%
	51411	Reg Differential Academy Train							662	662	0	0.0%
	51412	Reserve Differential	4,866	5,025	3,964	5,846	5,364	7,664	5,364	5,364	0	0.0%
	51413	Dispatch Differential	3,174	3,249	3,077	2,587	2,928	2,861	2,928	2,928	0	0.0%
	51414	Assigned Duty	1,441	9,486	1,625	1,050	1,172	1,273	1,172	1,464	292	24.9%
	51415	Res Differential Academy Train							1,156	1,156	0	0.0%
	51420	Regular - Holiday	17,959	18,890	16,478	16,676	43,193	20,666	43,193	43,193	0	0.0%
	51421	Dispatch - Holiday	3,274	1,921	1,855	4,811	9,288	7,622	10,709	10,709	0	0.0%
	51490	Regular Longevity	8,000	8,500	10,750	13,625	12,700	11,700	12,700	6,500	(6,200)	-48.8%
	51491	Dispatch Longevity	1,000	1,000		0					0	0.0%
	51492	Sick Buy Back	0			9,201			14,868	0	(14,868)	-100.0%
	51493	Add'l Vac Accr'l Pay out				2,602			3,495	0	(3,495)	-100.0%
	51910	Training	6,066	12,499	11,869	11,177	26,522	25,456	26,522	35,024	8,502	32.1%

**Topsfield Police Department  
FY 2012 Budget Details**

**Date Submitted 12/6/2010  
Revised 12/14/2010**

Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
51930	Specialty Pay	1,200	1,200		1,200	1,200	1,200	1,200	1,200	0	0.0%
<b>Total Wages</b>		<b>868,619</b>	<b>993,010</b>	<b>982,438</b>	<b>1,055,608</b>	<b>1,053,107</b>	<b>1,112,999</b>	<b>1,122,374</b>	<b>1,098,522</b>	<b>(23,852)</b>	<b>-2.1%</b>
Other											
21005	51920 Uniform Allowance	18,906	19,755	20,920	18,840	20,020	19,078	20,020	21,210	1,190	5.9%
	52100 Electricity	10,471	11,984	13,600	12,586	13,600	14,829	13,600	14,829	1,229	9.0%
	52200 Heat - Natural Gas	5,816	4,857	4,774	4,848	5,712	3,864	5,712	5,712	0	0.0%
	52300 Water	488	542	513	585	552	492	585	585	0	0.0%
	52400 Maintenance - Building	1,523	9,494	4,138	2,161	4,000	2,549	4,650	4,650	0	0.0%
	52410 Maintenance - Heat	307	909	4,279	1,529	2,000	690	2,000	2,000	0	0.0%
	52450 Maintenance - Vehicle	14,889	7,549	10,885	17,686	12,000	8,215	12,000	12,000	0	0.0%
	52500 Maintenance - Office Equip	685	762	977	1,542	1,400	1,202	1,400	1,400	0	0.0%
	52520 Maintenance - Radio/Radar	2,267	818	1,608	2,173	1,400	943	1,400	1,400	0	0.0%
	52530 Maintenance - Breath Test	1,125	623		102	250	1,040	250	250	0	0.0%
	53120 Medical Testing	1,023					350		1,300	1,300	New
	53200 Tuition	770	1,195	3,280	1,235	2,000	2,744	2,000	2,000	0	0.0%
	53210 Academy Fee	2,300						2,700	2,700	0	0.0%
	53400 Telephone / Computer	12,681	15,344	13,052	13,077	13,433	14,827	13,433	13,433	0	0.0%
	53420 Printing	346	764	1,739	420	475	524	475	475	0	0.0%
	53430 Postage	500	495	334	195	475	384	475	475	0	0.0%
	53800 Prof Services	0								0	0.0%
	53450 Advertising	0				200		200	200	0	0.0%
	54100 Gasoline & Oil						15				0.0%
	54200 Office Supplies	2,839	1,673	4,018	2,305	2,400	3,270	2,400	2,400	0	0.0%
	54240 Photo Supplies	1,502	181	24		400	61	400	400	0	0.0%
	54500 Custodial Supplies	1,409	2,471	581	604	1,600	625	1,600	1,600	0	0.0%
	54800 Vehicle Supplies	3,114	2,344	1,917	1,906	2,300	4,558	2,300	2,300	0	0.0%
	55100 Training Materials	3,131	4,585	5,390	359	4,640	2,757	4,640	4,640	0	0.0%
	55340 Traffic Signs	1,224	2,279	185		2,000	572	2,000	2,000	0	0.0%
	55800 Miscellaneous	3,744	1,136	379	1,241	3,713	755	3,713	3,713	0	0.0%
	55850 Subscriptions	1,041	1,070	982	516	1,200	83	1,200	1,200	0	0.0%
	57100 Travel & Meetings	795	1,319	449	90	1,000	232	1,000	1,000	0	0.0%
	57103 Professional Development			331	336	2,000	285	2,000	2,000	0	0.0%
	57300 Dues	1,613	1,641	2,390	3,620	2,500	3,441	2,500	2,500	0	0.0%
	57800 Range Rental (Trailer)	0	1,800			1,800		1,800	1,800	0	0.0%
	57850 Meals for Detainees	106		943	1,000	300		300	300	0	0.0%
	58510 Office Equipment	1,050	3,169		32	900		900	900	0	0.0%
	58520 Radio Equipment	1,794			25	2,000		2,000	2,000	0	0.0%

**Topsfield Police Department  
FY 2012 Budget Details**

Date Submitted 12/6/2010  
Revised 12/14/2010

Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
58530	Telephone / System		128							0	0.0%
<b>Total Other</b>		<b>97,459</b>	<b>98,887</b>	<b>97,688</b>	<b>89,013</b>	<b>106,270</b>	<b>88,385</b>	<b>109,653</b>	<b>113,372</b>	<b>3,719</b>	<b>3.4%</b>
Capital											
21008	52731 Cruiser Lease	7,735	28,937	15,260	15,260					0	0.0%
<b>Total Capital</b>		<b>7,735</b>	<b>28,937</b>	<b>15,260</b>	<b>15,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>		<b>1,115,567</b>	<b>1,244,620</b>	<b>1,237,910</b>	<b>1,304,546</b>	<b>1,301,596</b>	<b>1,343,503</b>	<b>1,376,229</b>	<b>1,357,007</b>	<b>(19,222)</b>	<b>-1.4%</b>
<b>For Informational Purposes only</b>											
21030	51150 A36/10ATM Police Liability Reduction Training - Q1 2 1/2 override							8,502.00		(8,502)	-100.0%
								<b>1,384,731</b>			

Starting on line #3 list the reasons why your budget exceeds the Fin Com guidelines. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

Acct. # Description	FY 2010 Yearly	FY 2011 Yearly	FY 2012 Yearly	Special	Total Year
<b>21001- Salaries</b>					
51120- Chief Haglund	99,144.00	101,127	102,531		102,531
51123- C. Gerry	42,075.00		46,749.00	1,000.00	42,075
51490- Longevity					1,000
					145,606
<i>Change Explanation: Contractual Increase for Chief Haglund Restoration of Office Manager hours(Moved to essential Services Unfunded)</i>					4,674.00
<b>51150: Reserve Regular Pay</b>	Hourly	OT	Hrs		Total Year
Shift coverage academy	19.29		896		17,284.00
<i>Change Explanation: Shift coverage for the anticipated retirement of Off. Walker</i>					
<b>51310- Regular Officer Overtime</b>		42.72	304		12,986.88
<i>Change Explanation: Shift coverage for the anticipated retirement of Off. Walker</i>					
<b>51910-Training</b>					8502
Added approved warrant article training monies to budget.					
	Hourly	OT	Hrs		Total Year
<b>51492-Sick Buy Back</b>					
<i>Change Explanation: For the anticipated retirement of Off. Walker</i>	24.49		163		3991
<b>REMOVED TO TOWN WARRANT</b>					
<b>51493-Add'tl Vac Accr'l Pay Out</b>					
<i>Change Explanation: For the anticipated retirement of Off. Walker</i>	24.49		192		4702

Narrative

**REMOVED TO TOWN WARRANT**

**Other**

	<b>FY2010</b>	<b>FY2012</b>	
<b>51920- Uniforms</b>	20,020	<b>21210</b>	<b>1190</b>
Contractual Increase			
<b>52100- Electricity</b>	14,829	<b>14829</b>	<b>1229</b>
<b>53120- Medical Testing</b>		<b>1300</b>	<b>1300</b>
Medical and Psychological testing of new officers			

Starting on line #3 detail all essential service items, whether salary, wages or other not included in submitted essential services budget. Include the budget line # and Name for each item. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

Acct# 51123: Restoration of last years budget cut to the Office Managers position, This would allow the return to 40 hr from 36 hrs per week.  
Ammount request \$4674.00

**Topsfield Recycling Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary											0	0.0%
<b>Total Salary</b>			-	-	-	-	-	-	-	-	0	0.0%
Wages											0	0.0%
<b>Total Wages</b>			-	-	-	-	-	-	-	-	0	0.0%
Other											0	
51405	53430	Postage	311			334	350	314	350	350	0	0.0%
	53450	Printing	1,802	2,204		868	2,400	868	1,000	1,000	0	0.0%
	55810	Trash Stickers - Decals	2,152		2,265				-	2,500	2,500	New
	55811	Recycling Bins	2,370		1,984				-	-	0	0.0%
<b>Total Other</b>			<b>6,635</b>	<b>2,204</b>	<b>4,249</b>	<b>1,202</b>	<b>2,750</b>	<b>1,182</b>	<b>1,350</b>	<b>3,850</b>	<b>2,500</b>	<b>185.2%</b>
<b>Total Operating Budget</b>			<b>6,635</b>	<b>2,204</b>	<b>4,249</b>	<b>1,202</b>	<b>2,750</b>	<b>1,182</b>	<b>1,350</b>	<b>3,850</b>	<b>2,500</b>	<b>185.2%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

55810 \$2500 for the purchase of 100,000 stickers. At \$1.95 per sticker this has a return of \$195,000 to the general fund.

Topsfield Retirement											Date Submitted 11/30/2010	
FY 2012 Budget Details												
	Acct #	Account Name	2006	2007	2008	2009	2010	2010	2011	2012	\$	%
			Actual	Actual	Actual	Actual	Budget	Actual	Budget	Proposed	Change	Change
Salary												
		<b>Total Salary</b>	<b>0</b>	<b>0.0%</b>								
Wages												
		<b>Total Wages</b>	<b>0</b>	<b>0.0%</b>								
Essex Regional Retirement												
91005	51700	Essex Regn'l Retirement	473082	518,521	618,800	576,103	643,879	630,612	667,094	733,579	66,486	10.0%
		<b>Total Essex Regn'l Retirement</b>	<b>473,082</b>	<b>518,521</b>	<b>618,800</b>	<b>576,103</b>	<b>643,879</b>	<b>630,612</b>	<b>667,094</b>	<b>733,579</b>	<b>66,486</b>	<b>10.0%</b>
		<b>Total Operating Budget</b>	<b>473,082</b>	<b>518,521</b>	<b>618,800</b>	<b>576,103</b>	<b>643,879</b>	<b>630,612</b>	<b>667,094</b>	<b>733,579</b>	<b>66,486</b>	<b>10.0%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

The proposal from Essex Regional was an 8% increase but the figure that we have received is 10%

**School St. Bldg Department  
FY 2012 Budget Details**

Date Submitted 1/6/2011

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
15105	52100	Electric	372	610	541	492	728	369	550	500	(50)	-9.1%
	52150	Gas	197	194	84	84		85	84	0	(84)	-100.0%
	52300	Water									0	0.0%
	57800	Other	100	75							0	0.0%
<b>Total Other</b>			<b>669</b>	<b>879</b>	<b>625</b>	<b>576</b>	<b>728</b>	<b>454</b>	<b>634</b>	<b>500</b>	<b>(134)</b>	<b>-21.1%</b>
<b>Total Operating Budget</b>			<b>669</b>	<b>879</b>	<b>625</b>	<b>576</b>	<b>728</b>	<b>454</b>	<b>634</b>	<b>500</b>	<b>(134)</b>	<b>-21.1%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

52150 \$0 as we are going to have the gas to the building shut off.

**Topsfield Sealer of Weights & Measures  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
24501	51120	Salary	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	0.0%
		<b>Total Salary</b>	<b>1,500</b>	<b>0</b>	<b>0.0%</b>							
Wages												
		<b>Total Wages</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
24505	54200	Materials	92			100	0				0	0.0%
		<b>Total Other</b>	<b>92</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
		<b>Total Operating Budget</b>	<b>1,592</b>	<b>1,500</b>	<b>1,500</b>	<b>1,600</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Selectmen's Department  
FY2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
12201	51110	Selectmen, Elected	4,182	4,500	4,500	4,193	5	-	5	5	0	0.0%
	51112	Town Administrator		46,454	92,666	94,992	97,376	97,376	99,129	100,628	1,499	1.5%
	51120	Administrative Staff	67,042	69,223	60,937	62,583	64,272	64,272	64,272	64,272	0	0.0%
	51490	Longevity	750	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.0%
		<b>Total Salary</b>	<b>71,974</b>	<b>121,177</b>	<b>159,103</b>	<b>162,768</b>	<b>162,653</b>	<b>162,648</b>	<b>164,406</b>	<b>165,905</b>	<b>1,499</b>	<b>0.9%</b>
Wages												
12202	51130	Clerical, Full Time	60,084	30,605	35,768	38,962	41,197	41,196	41,197	41,197	0	0.0%
	51140	Clerical, Part Time	0		0						0	0.0%
	51490	Longevity	1,272	251	0						0	0.0%
	51492	Sick Time Buy Back		1,053	0						0	0.0%
	51493	Add'l Vac Accr'l Pay Out		2,907	0						0	0.0%
		<b>Total Wages</b>	<b>61,356</b>	<b>34,816</b>	<b>35,768</b>	<b>38,962</b>	<b>41,197</b>	<b>41,196</b>	<b>41,197</b>	<b>41,197</b>	<b>0</b>	<b>0.0%</b>
Other												
12205	51930	Car Allowance	0	1,500	3,000	3,000	-		-		0	0.0%
	53400	Telephone	20,368	20,350	24,956	17,749	21,600	21,142	20,000	23,000	3,000	15.0%
	53422	Annual Warrant & Report	4,258	4,966	8,474	3,537	3,000	2,568	3,000	3,000	0	0.0%
	53430	Postage	487	655	862	235	640	640	640	640	0	0.0%
	53450	Advertising	509	1,261	514	238		481	250	250	0	0.0%
	55850	Publications	2,085	1,774	2,227	1,931			-		0	0.0%
	57100	Travel & Meetings	254	240	984	185			-		0	0.0%
	57300	Dues	1,524	1,929	1,911	2,021	1,500	1,965	2,000	2,000	0	0.0%
	58700	Equipment & Furniture		1,530	0	2,540					0	0.0%
		<b>Total Other</b>	<b>29,485</b>	<b>34,205</b>	<b>42,928</b>	<b>31,436</b>	<b>26,740</b>	<b>26,796</b>	<b>25,890</b>	<b>28,890</b>	<b>3,000</b>	<b>11.6%</b>
		<b>Total Operating Budget</b>	<b>162,815</b>	<b>190,198</b>	<b>237,799</b>	<b>233,166</b>	<b>230,590</b>	<b>230,640</b>	<b>231,493</b>	<b>235,992</b>	<b>4,499</b>	<b>1.9%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

51110 Increase in the Town Administrator Salary is contractual

53400 Telephone Fios will cost approximately \$100 more per month over old DSL which has been discontinued. In addition, we have added a cell phone in the Selectmen's office which is primarily used for Trash Collection related issues and emergencies.

Dues includes membership in the Massachusetts Municipal Association for all Town Departments, the Massachusetts Municipal Management Association , Municipal Personnel Association and the Massachusetts Association of Public Purchasing Officials.

**Topsfield Selectmen's "Special" Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
	12401										0	0.0%
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
	12402										0	0.0%
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
	12405	51127 Deposition	156	0	0						0	0.0%
		53030 Legal Services	83,867	81,835	59,503	55,724	60,000	52,756	60,000	60,000	0	0.0%
		53031 EPA Judgement	0	0	0						0	0.0%
		53050 Professional Services	10,260	3,918	20,205	6,613	8,000	5,130	8,000	8,000	0	0.0%
		53051 BOH Professional	0	0	0						0	0.0%
		53052 Cable Consutlant	7,000	2,335	0						0	0.0%
		53053 Fire Survey Consultant	0	1,200	0						0	0.0%
		53055 Arbitration Services	0	175	0						0	0.0%
		53150 Contracted Clerical	8,892	19,619	0						0	0.0%
		53800 Misc. Services	225	1,976	945	145					0	0.0%
		53800 Parking Clerk Contracted							50	50	0	0.0%
		53850 Dep Engine	0	0	0						0	0.0%
		53840 BOH Engineering	0	10,000	0						0	0.0%
		53860 Libr Engineering	4,499	0	0						0	0.0%
		54200 Office Supplies	96	0	0						0	0.0%
		57810 R/E Taxes - Boxford	0	0	0						0	0.0%
		57900 Unfunded Committees	275	3,448	872	409					0	0.0%
		58700 Equipment & Furniture	0	55	0						0	0.0%
<b>Total Other</b>			<b>115,269</b>	<b>124,559</b>	<b>81,525</b>	<b>62,890</b>	<b>68,000</b>	<b>57,886</b>	<b>68,050</b>	<b>68,050</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>115,269</b>	<b>124,559</b>	<b>81,525</b>	<b>62,890</b>	<b>68,000</b>	<b>57,886</b>	<b>68,050</b>	<b>68,050</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Snow and Ice Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006	2007	2008	2009	2010	2010	2011	2012	\$	%
			Actual	Actual	Actual	Actual	Budget	Actual	Budget	Proposed	Change	Change
Salary											0	0.0%
		<b>Total Salary</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
42302	51130	Laborers	41,384	48,161	49,461	51,118	52,501	52,499	52,501	52,501	0	0.0%
	51310	Overtime	16,975	14,383	27,731	31,526	19,340	27,625	19,340	19,340	0	0.0%
	51330	Extra Help	5,521	2,899	7,797	9,607	6,740	5,832	6,740	6,740	0	0.0%
		<b>Total Wages</b>	<b>63,880</b>	<b>65,443</b>	<b>84,989</b>	<b>92,251</b>	<b>78,581</b>	<b>85,956</b>	<b>78,581</b>	<b>78,581</b>	<b>0</b>	<b>0.0%</b>
Other												
42305	51970	Meal Allowance	1,020	800	1,570	2,090	1,115	1,560	1,115	1,115	0	0.0%
	52450	Maintenance Vehicles	2,063	4,770	0		3,050	1,199	3,050	3,050	0	0.0%
	52730	Equipment Rental	36,657	37,298	73,093	110,466	51,660	53,116	51,660	51,660	0	0.0%
	53800	Weather Service	1,255	1,255	1,255	1,395	1,255	1,395	1,255	1,255	0	0.0%
	54100	Gas/Diesel	8,896	12,507	27,946	20,472	12,795	25,931	17,000	17,000	0	0.0%
	54810	Vehicle Oil and Lube	378	1,145	1,626	810	750	1,753	750	750	0	0.0%
	54820	Vehicle Tires	1,531	1,100	1,841	332	1,500	2,140	1,500	1,500	0	0.0%
	54830	Vehicle Parts	4,584	10,547	8,953	10,694	10,500	10,565	10,500	10,500	0	0.0%
	55320	Sand	11,364	11,763	23,238	21,430	20,400	11,433	20,400	20,400	0	0.0%
	55330	Salt	55,533	37,551	93,345	117,247	53,720	77,144	53,720	53,720	0	0.0%
	55340	Cutting Edges	3,602	1,481	2,963	5,291	3,335	4,508	3,335	3,335	0	0.0%
		<b>Total Other</b>	<b>126,883</b>	<b>120,217</b>	<b>235,830</b>	<b>290,227</b>	<b>160,080</b>	<b>190,744</b>	<b>164,285</b>	<b>164,285</b>	<b>0</b>	<b>0.0%</b>
		<b>Total Operating Budget</b>	<b>190,763</b>	<b>185,660</b>	<b>320,819</b>	<b>382,478</b>	<b>238,661</b>	<b>276,700</b>	<b>242,866</b>	<b>242,866</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Soldiers & Sailors Graves Dep't  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												0.0%
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
54805	57800	Soldier/Sailor Graves	750	0	672	660	800	800	800	800	0	0.0%
<b>Total Other</b>			<b>750</b>	<b>0</b>	<b>672</b>	<b>660</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>750</b>	<b>0</b>	<b>672</b>	<b>660</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Street Lights Department  
FY 2012 Budget Details**

Date Submitted 1/5/2011

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
42405	52100	Electricity	17,365	19,399	19,938	17,683	18,900	17,204	18,900	18,900	0	0.0%
<b>Total Other</b>			<b>17,365</b>	<b>19,399</b>	<b>19,938</b>	<b>17,683</b>	<b>18,900</b>	<b>17,204</b>	<b>18,900</b>	<b>18,900</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>17,365</b>	<b>19,399</b>	<b>19,938</b>	<b>17,683</b>	<b>18,900</b>	<b>17,204</b>	<b>18,900</b>	<b>18,900</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Town Clerk Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006	2007	2008	2009	2010	2010	2011	2012	\$	%
			Actual	Actual	Actual	Actual	Budget	Actual	Budget	Proposed	Change	Change
<b>Salary</b>												
16101	51110	Town Clerk - Elected	50835	52,490	53,907	56,389	57,912	57,912	50,842	50,842	0	0.0%
	51490	Longevity	1000	1,000	1,000	1,000	1,000	1,000	-	-	0	0.0%
<b>Total Salary</b>			<b>51,835</b>	<b>53,490</b>	<b>54,907</b>	<b>57,389</b>	<b>58,912</b>	<b>58,912</b>	<b>50,842</b>	<b>50,842</b>	<b>0</b>	<b>0.0%</b>
<b>Wages</b>												
16102	51140	Clerical, Part Time	26581	27,287	28,096	28,903	29,738	28,950	15,919	15,919	0	0.0%
	51141	Election Wages, Part Time						1,200		-	0	0.0%
	51142	Census wages, Part Time						732			0	0.0%
	51310	Overtime						839		360	360	New
	51490	Longevity	563	750	750	750	750	750	-	-	0	0.0%
	51492	Sick Time Buy Back						5,659		-	0	0.0%
	51493	Add'l Vacation Buy Back						2,090		-	0	0.0%
	51820	Registrars								1,000	1,000	New
	51830	Constable								200	200	New
	51870	Poll Workers								2,235	2,235	New
<b>Total Wages</b>			<b>27,144</b>	<b>28,037</b>	<b>28,846</b>	<b>29,653</b>	<b>30,488</b>	<b>40,220</b>	<b>15,919</b>	<b>19,714</b>	<b>3,795</b>	<b>23.8%</b>
<b>Other</b>												
16105	51140	Census Wages Part Time	1484	1,578	502	792	-	-	-	-	0	0.0%
	51141	Election Wages Part Time	1490	2,673	2,382	1,387			-	-	0	0.0%
	51310	Overtime Elections	646	268	593	906			-	-	0	0.0%
	51820	Registrars	1100	1,000	1,106	1,000	1,000	1,000	1,000		(1,000)	-100.0%
	51830	Constable	200	200	200	200	200	200	200		(200)	-100.0%
	51870	Poll Workers	1457	817	1,677	1,359	1,600	1,923	1,800		(1,800)	-100.0%
	52700	Building Rental	782	450	300	450	150	450	450	300	(150)	-33.3%
	53052	Consultant						1,363		-	0	0.0%
	53200	Tuitions	0							-	0	0.0%
	53421	Annual Resident List	1376	1,426	899	1,044	969	957	1,044	1,044	0	0.0%
	53424	Census Forms & Envelopes	221		205	298	300		450	425	(25)	-5.6%
	53430	Postage	234	205	246	420	264		88	75	(13)	-14.8%
	53800	Restor/Preserv Town Records		450					-	-	0	0.0%
	53801	Codification Town Legis								-	0	0.0%
	53840	Census Expense	26	54	357	103	180	94	-	340	340	New
	54200	Office Supplies	974	421	701	290	200	1,911	374	374	0	0.0%
	54215	Dog Tags/License Forms	190	188	408	199	300	194	200	200	0	0.0%
	54220	Election & town Mtg. Exps.	2766	4,802	4,242	5,663	4,300	5,111	5,428		(5,428)	-100.0%
	54224	Election Expenses								5,328	5,328	New
	54225	Town Meeting Expenses								700	700	New
	55800	Miscellaneous	0		72				-		0	0.0%
	57000	Other						60			0	0.0%
	57100	Travel/Meetings	739	651	346	870	500	355	-	995	995	New
	57300	Dues	162	230	283	270	275	250	275	275	0	0.0%
<b>Total Other</b>			<b>13,847</b>	<b>15,413</b>	<b>14,519</b>	<b>15,251</b>	<b>10,238</b>	<b>13,868</b>	<b>11,309</b>	<b>10,056</b>	<b>(1,253)</b>	<b>-11.1%</b>

**Topsfield Town Clerk Department  
FY 2012 Budget Details**

Date Submitted 1/10/2011

Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
<b>Total Operating Budget</b>		<b>92,826</b>	<b>96,940</b>	<b>98,272</b>	<b>102,293</b>	<b>99,638</b>	<b>113,000</b>	<b>78,070</b>	<b>80,612</b>	<b>2,542</b>	<b>3.3%</b>
<b>For informational purposes only</b>											
16112	53800 A9/93ATM Codification	60	213	0	173		181				

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

16102-51310 Overtime (16\*22.5/hr=\$360) Paid out to Warden because he is an employee of the Town

16102-51820 Registrars Moved to Wage Account at recommendation of Town Accountant

16102-51830 Constable Moved to Wage Account at recommendation of Town Accountant

16102-51870 Poll Workers Moved to Wage Account at recommendation of Town Accountant; Actual total is reduced by \$430 because of anticipated Extended Polling Hours funding from State grant; Number will fluctuate based on number of elections per fiscal year (2 in FY12)

16105-53430 Postage There is enough money remaining on the Postage Machine to cover most projected FY12 postage expenses. The small amount listed will cover anticipated costs of reclaiming census forms that are returned to the Post Office.

16105-53840 Census Expense Preparation of the annual Census/Dog Application mailing will again be streamlined by outsourcing with a local social service agency. Historically, the mailing was processed by the Assistant Town Clerk who was working an additional 9 hours/week.

16105-54220 Election and Town Meeting Expenses Divided into:

16105-54224 Election Cost of voting machine programming, ballot creation, Election Day meals, etc.

16105-54225 Town Meeting Cost of sound system for 2 nights (1=\$500)

16105-57100 Travel/Meetings Restored in order to provide professional development for new clerk/assistant

Starting on line #3 describe the programmatic impact of those essential service items that were not included in submitted budget. If you start a new paragraph, please click on "Format" then "Cells", then "Alignment" and then check "Wrap text" before typing.

**OTHER 16105-53430 Postage** There is enough money on the Postage Machine to cover the postage expenses for FY12. In FY13, especially because a Presidential Election will be held, postage above and beyond what is needed this fiscal year will be required.

**WAGES 16102-51870 Poll Workers** If we are forced to add additional precincts our election costs will rise. We will have to double the number of poll workers, including an additional warden, that are hired for Election Day.

**OTHER 16105-53430 Postage** If we are forced to add additional precincts, a town-wide mailing will be required to notify residents.

**OTHER 16105-54224 Election Expenses** If we are forced to add additional precincts our election costs will rise. We will have to pay the preparation costs (annual maintenance, programming) for 2 voting machines and possibly pay for 2 sets of ballots. Additional voting machines have already been acquired for a nominal fee during FY11. We will have to prepare a town-wide mailing (for approx. \$325) to alert residents about the procedural changes.

Topsfield Town Hall			Date Submitted 1/6/2011									
FY 2012 Budget Details												
	Acct #	Account Name	2006	2007	2008	2009	2010	2010	2011	2012	\$	%
			Actual	Actual	Actual	Actual	Budget	Actual	Budget	Proposed	Change	Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Wages												
15002	51130	Custodial, Full Time	29,483	30,439	31,262	32,103				0	0	0.0%
	51140	Custodial, Part Time	1,441	1,443	1,243	10,795	1,500	171	500	300	(200)	-40.0%
	51141	Town Hall Extra Hours			661					0	0	0.0%
	51310	Overtime	0							0	0	0.0%
	51490	Longevity	938	938	938	938				0	0	0.0%
	51492	Sick Time Buy Back				6,396				0	0	0.0%
	54193	Add'l Vac Accr'l Pay Out				3,075				0	0	0.0%
	54194	Vacation Pay Out				952				0	0	0.0%
<b>Total Wages</b>			<b>31,862</b>	<b>32,820</b>	<b>34,103</b>	<b>54,259</b>	<b>1,500</b>	<b>171</b>	<b>500</b>	<b>300</b>	<b>(200)</b>	<b>-40.0%</b>
Other												
15005	51900	Training		200	0					0	0	0.0%
	52100	Electric	9,420	12,417	11,586	11,165	9,893	9,509	10,800	10,800	0	0.0%
	52150	Gas	101	111	133	109	128	130	110	110	0	0.0%
	52200	Heating Fuel	8,130	8,989	14,051	7,122	9,613	10,611	10,000	10,500	500	5.0%
	52300	Water	362	296	334	335	416	347	400	400	0	0.0%
	52400	Maintenance, Building	2,293	2,283	9,070	9,567	30,000	15,453	30,000	30,000	0	0.0%
	52500	Maint., Furn. & Equipment	0		220					0	0	0.0%
	52510	Maintenance Agreement	35,617	38,256	41,791	45,755	46,806	45,482	67,922	65,713	(2,209)	-3.3%
	52511	Maintenance, Copier	1,846	1,898	1,266	1,408	2,200	1,821	1,525	1,625	100	6.6%
	53040	Software Modifications	1,057	1,064	1,497	190	1,000	1,007	3,200	1,000	(2,200)	-68.8%
	53050	Systems Admin. Consulting	4,199	1,500	1,565	1,197	2,550	1,480	3,500	3,500	0	0.0%
	53440	Postage Meter	1,884	2,464	2,844	2,844	2,844	2,844	2,844	2,844	0	0.0%
	54200	Office Supplies	1,502	2,509	3,632	728	1,067	938	1,067	1,067	0	0.0%
	54201	Forms	145	345	255	262		14		0	0	0.0%
	54220	Copier Supplies	386	1,327		70	320		100	0	(100)	-100.0%
	54221	Copier Paper & Computer	1,797	1,942	2,013	2,382	2,000	1,675	2,000	2,000	0	0.0%
	54222	Fax Supplies	81	122	90	92	145	124	110	110	0	0.0%
	54223	Postage Meter Supplies	0	358	309	298	260	210	300	300	0	0.0%
	54300	Maintenance, Building	239	511	279	946	1,000	343	1,000	1,000	0	0.0%
	54500	Custodial Supplies	844	1,289	1,028	1,013			0	0	0	0.0%
	55810	Computer Supplies	2,591	1,187	902	2,795	1,866	1,977	2,000	2,000	0	0.0%
	55811	Office Reconstruction	0							0	0	0.0%
	58510	Hardware, Equip & Install	6,150	6,600	7,088	2,469	7,000	8,468	7,000	7,000	0	0.0%
	58700	Equipment			120			1,244		0	0	0.0%
<b>Total Other</b>			<b>78,644</b>	<b>85,668</b>	<b>100,073</b>	<b>90,747</b>	<b>119,108</b>	<b>103,676</b>	<b>143,878</b>	<b>139,969</b>	<b>(3,909)</b>	<b>-2.7%</b>
<b>Total Operating Budget</b>			<b>110,506</b>	<b>118,488</b>	<b>134,175</b>	<b>145,006</b>	<b>120,608</b>	<b>103,848</b>	<b>144,378</b>	<b>140,269</b>	<b>(4,109)</b>	<b>-2.8%</b>

**Topsfield Treasurer-Collector's Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006	2007	2008	2009	2010	2010	2011	2012	\$	%
			Actual	Actual	Actual	Actual	Budget	Actual	Budget	Proposed	Change	Change
Salary												
14501	51120	Dept Head, full time	55,791	59,336	60,937	62,583	64,272	64,272	64,272	64,272	0	0.0%
	51490	Longevity								650	650	New
<b>Total Salary</b>			<b>55,791</b>	<b>59,336</b>	<b>60,937</b>	<b>62,583</b>	<b>64,272</b>	<b>64,272</b>	<b>64,272</b>	<b>64,922</b>	<b>650</b>	<b>1.0%</b>
Wages												
14502	51130	Assistant Treas/Coll	32226	33,203	24,439	27,944	32,066	32,066	32,066	32,066	0	0.0%
	51140	Payroll Benefit	32226	30,113	29,157	27,044	32,066	32,066	32,066	32,066	0	0.0%
	51310	Overtime			160						0	0.0%
	51490	Longevity	553	523	142						0	0.0%
	51493	Add'l Vacation Pay out		600	421						0	0.0%
<b>Total Wages</b>			<b>65,005</b>	<b>64,439</b>	<b>54,319</b>	<b>54,988</b>	<b>64,132</b>	<b>64,132</b>	<b>64,132</b>	<b>64,132</b>	<b>0</b>	<b>0.0%</b>
Other												
14505	52000	Services			170						0	0.0%
	53010	Tax Title	1,108	773	5,707	1,308	5,000	2,251	5,000	5,000	0	0.0%
	53141	GASB 45			8,500		8,500	8,500	0	8,500	8,500	New
	53430	Postage	10,358	7,771	10,515	10,511	9,000	8,833	9,000	7,400	(1,600)	-17.8%
	53450	Advertising	0	1,128	1,719						0	0.0%
	53800	Deputy Collector	6,221	6,384	5,717	7,292	5,500	9,022	5,500	9,000	3,500	63.6%
	53801	Contracted Services	1,807	2,775	3,278	2,621	4,000	2,128	4,000	3,060	(940)	-23.5%
	54200	Office Supplies	917	1,254	1,193	2,222	250	833	250	900	650	260.0%
	54210	Forms & Printing	3,772	4,527	3,857	3,867	5,250	2,433	5,250	3,840	(1,410)	-26.9%
	56110	Fed Interest & Penalty		1,973							0	0.0%
	57100	Travel & Meetings	710	450	766	991	750	812	750	750	0	0.0%
	57300	Dues/Subscription	265	283	145	290	275	240	275	275	0	0.0%
	57800	Abatement	91	3,736	128		775	118	775	775	0	0.0%
	57810	Bank Charges	0					25			0	0.0%
	58510	Office Equipment	0		1,950			708			0	0.0%
<b>Total Other</b>			<b>25,249</b>	<b>31,054</b>	<b>43,645</b>	<b>29,102</b>	<b>39,300</b>	<b>35,903</b>	<b>30,800</b>	<b>39,500</b>	<b>8,700</b>	<b>28.2%</b>
<b>Total Operating Budget</b>			<b>146,045</b>	<b>154,829</b>	<b>158,901</b>	<b>146,673</b>	<b>167,704</b>	<b>164,307</b>	<b>159,204</b>	<b>168,554</b>	<b>9,350</b>	<b>5.9%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

The treasurer has reached her 10 years and the \$650 is the longevity.

Postage - proposed to go from 4 mailings of tax bills to 2 mailings. This will save \$1,800 for 2 mailings.

\*\*level funding of the postage account is not possible. Postage has increased and there is proposals for another increase

Forms - 2 mailings will save \$1,410, we will incurr .05 per item to insert the scholarship donation form (\$260)

There will be a redesign cost which will be incurred in this fiscal year 2011.

We will be able to add 2 return envelopes for mailing payments to our lockbox at Century Bank.

We can have 4 1/3 pieces in the mailing envelope without added cost.

Deputy Collector - collects the fee from overdue motor vehicle excise tax bills, this line was in the negative 2010

Supply account - as the budgets town hall wide become cut, my supply budget has had to be taxed to purchase supplies.

**Topsfield Tree Warden Department  
FY 2012 Budget Detail**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
65201	51121	Tree Warden Stipend	2,714	2,768	2,840	2,916	2,916	2,916	2,916	2,916	0	0.0%
<b>Total Salary</b>			<b>2,714</b>	<b>2,768</b>	<b>2,840</b>	<b>2,916</b>	<b>2,916</b>	<b>2,916</b>	<b>2,916</b>	<b>2,916</b>	<b>0</b>	<b>0.0%</b>
Wages												
65202	51140	Laborers Part Time	162			-	3,137		3,137	3,137	0	0.0%
	51310	Overtime	955	2,705	2,376	2,464		2,465			0	0.0%
<b>Total Wages</b>			<b>1,117</b>	<b>2,705</b>	<b>2,376</b>	<b>2,464</b>	<b>3,137</b>	<b>2,465</b>	<b>3,137</b>	<b>3,137</b>	<b>0</b>	<b>0.0%</b>
Other												
65205	51970	Meal Allowance	40	100	40			40		0	0	0.0%
	52960	Tree Removal Contracted	6,600	15,024	5,450	4,200	6,000	3,984	6,000	6,000	0	0.0%
	53450	Advertising, Bids				352					0	0.0%
	53870	Police Detail	504	2,457	1,344	2,856	600	1,806	600	600	0	0.0%
	54620	Poison Ivy Supplies				600					0	0.0%
	55800	Other	1,005	9	1,764	999	1,000	1,477	1,000	1,000	0	0.0%
	57100	Travel & Meetings	50								0	0.0%
	57300	Dues/Publications		50	50		50	65	50	50	0	0.0%
<b>Total Other</b>			<b>8,199</b>	<b>17,640</b>	<b>8,648</b>	<b>9,007</b>	<b>7,650</b>	<b>7,372</b>	<b>7,650</b>	<b>7,650</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>12,030</b>	<b>23,113</b>	<b>13,864</b>	<b>14,387</b>	<b>13,703</b>	<b>12,753</b>	<b>13,703</b>	<b>13,703</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Trust Fund Department  
FY 2012 Budget Details**

Date Submitted 1/10/2011  
By Town Acct

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
16201	51110	Trust Fund Clerk	1,000	1,000	833	1,000	0	0	0	0	0	0.0%
<b>Total Salary</b>			<b>1,000</b>	<b>1,000</b>	<b>833</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
16205	57800	Miscellaneous Expenses	-			0	100	0	100	100	0	0.0%
<b>Total Other</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>1,000</b>	<b>1,000</b>	<b>833</b>	<b>1,000</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0.0%</b>

**Topsfield Veterans Benefits Dep't  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
<b>Total Wages</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Other												
54605	53430	Postage	152	202	84	-	150		150	150	0	0.0%
	54200	Office Supplies	-		304	290	60		60	60	0	0.0%
	57100	Travel & Meetings	120	289	117	100	200	481	200	200	0	0.0%
	57300	Dues/Publications		55	55	55	60		60	60	0	0.0%
	57700	Veteran's Benefits	4,040	814		1,404	3,000	10,440	4,500	4,700	200	4.4%
<b>Total Other</b>			<b>4,312</b>	<b>1,360</b>	<b>560</b>	<b>1,849</b>	<b>3,470</b>	<b>10,921</b>	<b>4,970</b>	<b>5,170</b>	<b>200</b>	<b>4.0%</b>
<b>Total Operating Budget</b>			<b>4,312</b>	<b>1,360</b>	<b>560</b>	<b>1,849</b>	<b>3,470</b>	<b>10,921</b>	<b>4,970</b>	<b>5,170</b>	<b>200</b>	<b>4.0%</b>

**Topsfield Water Department  
FY 2012 Budget Details**

Date Submitted 1/10/2011

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
E4501	51120	Superintendent, Appointed	57,460	63,300	60,937	62,583	66,621	66,621	66,621	66,621	0	0.0%
	51490	Longevity		500	750	750	750	750	750	750	0	0.0%
	51492	Sick Time Buy Back		11,188							0	0.0%
	51493	Add'l Vacation Pay Out		1,559							0	0.0%
		<b>Total Salary</b>	<b>57,460</b>	<b>76,547</b>	<b>61,687</b>	<b>63,333</b>	<b>67,371</b>	<b>67,371</b>	<b>67,371</b>	<b>67,371</b>	<b>0</b>	<b>0.0%</b>
Wages												
E4502	51130	Laborers, Full Time	82,421	78,507	80,142	81,832	84,528	53,253	84,528	84,528	0	0.0%
	51131	Clerical, Full Time	15,700	16,168	21,382	26,143	27,606	27,664	27,606	27,606	0	0.0%
	51140	Laborers, Part Time	0		6,073	16,980	22,455	15,360	17,332	-	(17,332)	-100.0%
	51141	Laborers, Seasonal	16,024	11,356	7,063				-	7,000	7,000	New
	51200	Outside Help, Labor	11,910	8,432	8,916	8,559	12,000	11,339	10,500	10,500	0	0.0%
	51310	Overtime, Labor	15,247	15,189	16,029	14,666	11,000	12,897	15,500	15,500	0	0.0%
	51311	Overtime, Clerical	0				650		650	650	0	0.0%
	51314	Overtime, Part Time	135	15			650		650	-	(650)	-100.0%
	51331	Overtime Callback	0						-	-	0	0.0%
	51490	Longevity	2,500	1,500	750	750	750	750	-	450	450	New
	51493	Add'l Vacation Pay Out					3,516		-	-	0	0.0%
		<b>Total Wages</b>	<b>143,937</b>	<b>131,167</b>	<b>140,355</b>	<b>148,930</b>	<b>159,639</b>	<b>124,779</b>	<b>156,766</b>	<b>146,234</b>	<b>(10,532)</b>	<b>-6.7%</b>
Other												
E4505	51920	Uniform and Boot Allowance	2,577	3,185	2,730	2,730	1,820	1,820	2,730	2,730	0	0.0%
	51970	Meal Allowance	1,080	970	1,370	1,090	1,200	990	1,200	1,200	0	0.0%
	52100	Electricity	30,654	37,766	36,795	38,268	37,000	37,983	40,300	40,000	(300)	-0.7%
	52106	PWB Electricity	3,082	2,474	3,131	3,240	3,200	3,402	3,000	3,000	0	0.0%
	52150	Gas	3,972	4,006	3,134	3,586	3,200	1,637	3,300	3,300	0	0.0%
	52156	PWB Gas	1,320	787	1,976	1,689	2,000	1,659	2,100	2,100	0	0.0%
	52400	Building Maintenance Services	974	1,556	581	427	750	3,974	750	750	0	0.0%
	52406	PWB Building Maint Services	3,313	4,073	5,560	5,070	1,070	3,070	3,000	3,000	0	0.0%
	52415	Wellfield Maintenance	2,812	2,498	10,865	400		506	10,000	10,000	0	0.0%
	52416	PWB Cleaning Services	1,250	1,570	526	660	2,600	772	2,600	1,500	(1,100)	-42.3%
	52420	System Maintenance	2,351	24,702	18,422	47,097	12,000	9,978	12,000	12,000	0	0.0%
	52430	System Maint Emergency	6,783	17,558	44,148	12,314		24,550	-	-	0	0.0%
	52450	Vehicle Maintenance	2,113	186	1,143	1,154	2,000	2,283	2,000	2,000	0	0.0%
	52510	Equipment Maintenance	0		160	3,481	250	554	250	500	250	100.0%
	52520	Radio Maintenance	2,134		0		100	524	100	100	0	0.0%
	52700	Equipment Rental	0						-	-	0	0.0%
	52720	Street Paving	6,658	421	9,861	9,800	4,000		4,000	4,000	0	0.0%
	52750	Security, Contracted	3,642	2,732	4,092	4,550	4,000	5,039	4,250	4,500	250	5.9%
	53050	Annual DEP Maintenance	7,353	2,705	2,357	7,460	7,300	13,272	7,500	7,500	0	0.0%
	53060	Deeds	0						-	-	0	0.0%

**Topsfield Water Department  
FY 2012 Budget Details**

Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
53110	Professional	500	1,128	228		1,000		750	750	0	0.0%
53120	Water Testing	9,063	17,512	10,366	9,425	10,200	11,319	10,000	11,000	1,000	10.0%
53150	Contracted Clerical Services	123	2,335					-	-	0	0.0%
53200	Tuition	0						-	-	0	0.0%
53400	Telephone	2,412	1,910	1,140	1,180	2,500	1,627	2,500	2,500	0	0.0%
53420	System Prints	1,138						-	-	0	0.0%
53430	Postage	3,976	6,107	4,552	3,277	3,000	2,795	5,000	5,000	0	0.0%
53450	Advertising	1,922	649	657	1,776	850	1,942	850	1,800	950	111.8%
53800	DEP Volume Assessment	6,218	1,249	1,375	1,266	1,734	1,299	1,750	1,750	0	0.0%
53801	Lock Box		1,991	1,462	1,414	1,600	1,449	1,600	1,600	0	0.0%
53806	PWB Tank Cleaning	0		90	357	500		500	500	0	0.0%
53810	Water Treatment Services	1,341	1,459	62	2,035	1,000		1,000	1,000	0	0.0%
53850	Debt Issue Cosr	35						-	-	0	0.0%
53870	Police Special Detail	2,484	3,696	3,934	4,024	2,000	1,428	2,000	2,000	0	0.0%
54100	Gasoline	3,075	3,700	5,845	3,000	6,000	6,000	5,000	5,000	0	0.0%
54200	Office Supplies	4,942	1,847	1,577	3,786	2,500	1,829	3,000	2,800	(200)	-6.7%
54210	Forms & Printing		4,403	6,311	8,334	6,000	7,207	6,000	7,400	1,400	23.3%
54300	Building Supplies	4,332	415			1,256	1,500	1,500	1,500	0	0.0%
54506	PWB Custodial Supplies	1,186	777	651	315	510	568	510	600	90	17.6%
54800	Vehicular Supplies	2,862	2,467	1,269	1,338	1,500	1,509	1,500	1,600	100	6.7%
55300	Public Works Supplies	21,951	17,002	26,425	21,998	8,000	14,167	8,000	12,000	4,000	50.0%
55310	Meters	3,019	684	1,059	313	2,000	177	2,000	4,000	2,000	100.0%
55800	Water Treatment Supplies	16,876	23,713	33,251	37,412	75,000	33,416	68,000	56,000	(12,000)	-17.6%
55820	Safety Gear		65	568	1,122	500	1,030	500	750	250	50.0%
55860	Computer Software	0	0	3,522	3,068	2,000	2,688	2,500	3,500	1,000	40.0%
57100	In State Travel & Meetings	189	53	630		100		100	100	0	0.0%
57200	Out of State Travel & Meetings	0	23					-	-	0	0.0%
57300	Dues, Conf, Licenses	1,478	2,709	2,734	1,428	2,000	2,852	2,000	2,500	500	25.0%
57800	Elem. School Education	0				200		200	300	100	50.0%
57810	Water Conservation Program	2,951	1,601	676		600		600	1,500	900	150.0%
58500	Additional Equipment	6,620	3,660	3,196	841	1,500		1,500	1,500	0	0.0%
58510	Computer	2,566	2,646	1,998	2,180	2,000	6,959	2,500	2,500	0	0.0%
58700	Replacement Equipment	4,013	898	3,510	2,390	2,500	2,622	2,500	2,500	0	0.0%
	<b>Total Other</b>	<b>187,340</b>	<b>211,888</b>	<b>263,939</b>	<b>256,551</b>	<b>221,284</b>	<b>214,896</b>	<b>232,940</b>	<b>232,130</b>	<b>(810)</b>	<b>-0.3%</b>
	<b>Total Operating Budget</b>	<b>388,737</b>	<b>419,602</b>	<b>465,981</b>	<b>468,814</b>	<b>448,294</b>	<b>407,046</b>	<b>457,077</b>	<b>445,735</b>	<b>(11,342)</b>	<b>-2.5%</b>

**Topsfield Water Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Debt Service												
E4591	59181	Debt Service (Interest)	5,582	5,362	5,122	4,882	4,622	4,622	4,565	82,500	77,935	1707.2%
E4593	59131	Debt Service (Principal)	5,500	6,000	6,000	6,500	7,000	7,000	7,000	23,947	16,947	242.1%
E4594	59210	Short Term Debt Principal Pay Down				15,000	15,000	15,000	15,000	-	(15,000)	-100.0%
E4594	59250	Debt Issuance Costs	35	35	35	35	2,000	85	2,000	-	(2,000)	-100.0%
E4594	59251	Short Term Debt Interest	0	19,195	20,513	18,045	40,000	16,443	40,000	-	(40,000)	-100.0%
<b>Total Debt Service</b>			<b>11,117</b>	<b>30,592</b>	<b>31,670</b>	<b>44,462</b>	<b>68,622</b>	<b>43,150</b>	<b>68,565</b>	<b>106,447</b>	<b>37,882</b>	<b>55.2%</b>
Reserve Fund												
E4590	58800	Reserve Fund	125,000	86,211	6,000	40,000	100,000	-	100,000	102,515	2,515	2.5%
Unanticipated Emergency												
E4515	52730	Unanticipated Emergency	10,000	0	40,000	-	75,000	-	75,000	75,000	0	0.0%
<b>Total Direct Costs</b>			<b>534,854</b>	<b>536,405</b>	<b>543,651</b>	<b>553,276</b>	<b>691,916</b>	<b>450,196</b>	<b>700,642</b>	<b>729,697</b>	<b>29,055</b>	<b>4.1%</b>
<b>Indirect Costs</b>			<b>87,308</b>	<b>71,750</b>	<b>79,238</b>	<b>79,238</b>	<b>101,060</b>	<b>101,060</b>	<b>118,179</b>	<b>106,564</b>	<b>(11,615)</b>	<b>-9.8%</b>
<b>Total Budget</b>			<b>622,162</b>	<b>608,155</b>	<b>622,889</b>	<b>632,514</b>	<b>792,976</b>	<b>551,256</b>	<b>818,821</b>	<b>836,261</b>	<b>17,440</b>	<b>2.1%</b>

## Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

The decrease in wages is due to the elimination of a permanent part-time position. Some funds were transferred to the Seasonal Labor account for summer labor.

The cost of Potassium Hydroxide has decreased over the past year and the Other-Water Treatment line item has been adjusted accordingly. The reduction in that line item was redistributed to balance other line items that appeared to be underfunded.

The Other/Meter line item was increased due to the anticipated closure of the Meter Replacement Warrant Article.

**Topsfield Web and Cable Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
15702	51140	Part Time Wages	5,125	4,903	5,981	4,812	0	0	0	-	0	0.0%
<b>Total Wages</b>			<b>5,125</b>	<b>4,903</b>	<b>5,981</b>	<b>4,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Other												
15705	57000	Other	3,497	3,500	3,570	3,641	0	0	0	0	0	0.0%
<b>Total Other</b>			<b>3,497</b>	<b>3,500</b>	<b>3,570</b>	<b>3,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>8,622</b>	<b>8,403</b>	<b>9,551</b>	<b>8,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

Narrative

If your budget exceeds the Fin Com guidelines, please list the reasons starting on row #3 and reference account # (budget line item) where applicable.

All cable TV and town website expenses in FY 11 will be funded from the grant money received from Comcast and Verizon.

**Topsfield Zoning Board of Appeals Department  
FY 2012 Budget Details**

	Acct #	Account Name	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2012 Proposed	\$ Change	% Change
Salary												
<b>Total Salary</b>			<b>0</b>	<b>0</b>	<b>0.0%</b>							
Wages												
17602	51140	Clerical	734			0					0	0.0%
	51143	Board Sec.	201	274		0					0	0.0%
<b>Total Wages</b>			<b>935</b>	<b>274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Other												
17605	53430	Postage	0	30			74	50	74	74	0	0.0%
	53450	Advertising	0		222		475		475	475	0	0.0%
	54200	Office Supplies	0	489	71	61	100		100	100	0	0.0%
	57100	Travel & Meetings	0								0	0.0%
	57300	Dues	0				75		75	75	0	0.0%
	58510	Office Equipment & Furniture		80							0	0.0%
<b>Total Other</b>			<b>0</b>	<b>599</b>	<b>293</b>	<b>61</b>	<b>724</b>	<b>50</b>	<b>724</b>	<b>724</b>	<b>0</b>	<b>0.0%</b>
<b>Total Operating Budget</b>			<b>935</b>	<b>873</b>	<b>293</b>	<b>61</b>	<b>724</b>	<b>50</b>	<b>724</b>	<b>724</b>	<b>0</b>	<b>0.0%</b>