

DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROGRESS". IT HAS BEEN PREPARED FOR AND IS INTENDED SOLELY FOR THE USE OF THE TOPSFIELD FINANCE COMMITTEE FOR MODELING AND PLANNING PURPOSES. IT IS NOT TO BE CONSIDERED AS A RECOMMENDATION OF THE FINANCE COMMITTEE.									
	TAX RECAP 2012	FIN COM EST. TAX RECAP 2013	FIN COM EST. TAX RECAP 2014	FIN COM EST. TAX RECAP 2015	FIN COM EST. TAX RECAP 2016	FIN COM EST. TAX RECAP 2017	DIFFERENCE PRJ. 2017+/- 2016 \$ %		Comments
II. AMOUNT TO BE RAISED:									
A. APPROPRIATIONS:									
GENERAL GOVERNMENT	1,006,005	1,047,394	1,079,135	1,128,773	1,219,221	1,256,977	37,756	3.10%	FY17 base requests in Appropriations except Elementary
PUBLIC SAFETY	2,063,925	2,087,872	2,005,455	2,119,289	2,344,822	2,456,239	111,417	4.75%	GASB \$0 for FY17
EDUCATION: ELEMENTARY SCHOOLS	5,974,481	6,093,971	6,339,065	6,866,919	7,172,203	7,602,224	430,021	6.00%	Guideline was 3% on base with projected XSPED \$176,803; budget assumes \$140k
PUBLIC WORKS & FACILITIES	727,623	737,379	789,031	818,739	873,586	904,639	31,053	3.55%	
HUMAN SERVICES	571,667	598,359	619,100	625,243	642,742	654,199	11,457	1.78%	
CULTURE AND RECREATION	714,094	731,015	754,932	785,156	846,521	873,781	27,260	3.22%	
DEBT SERVICE	1,187,483	670,220	669,209	654,469	644,405	653,486	9,081	1.41%	
OTHER EXPENDITURES (PENSIONS/INSURANCE)	2,913,098	3,021,535	3,196,667	3,260,183	3,425,062	3,750,934	325,872	9.51%	Life/Medical insurance increase 12.45%
TOTAL ARTICLE 3RD	15,158,376	14,987,746	15,452,594	16,258,771	17,168,562	18,152,479	983,917	5.73%	
MASCONOMET REGIONAL SCHOOL	6,121,408	6,173,071	6,237,692	6,421,520	6,923,501	7,025,349	101,848	1.47%	
OTHER ATM WARRANT ARTICLES	1,538,597	2,503,112	2,626,345	2,320,875	2,573,057	2,079,377	(493,680)	-19.19%	Actual capital, \$100k Reserve Fund, \$25k stab, \$100k OPEB, \$100k cap. stab., \$80k separation/reserve
STM WARRANT ARTICLES	212,997	57,175	128,790	369,970	423,489	199,846	(223,643)	-52.81%	
TOTAL: APPROPRIATIONS	23,031,378	23,721,104	24,445,421	25,371,136	27,088,609	27,457,051	368,442	1.36%	
B. OTHER AMOUNTS TO BE RAISED:									
1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES	10,000	4,975					-		
2. DEBT & INTEREST CHARGES NOT IN SCH. B							-		
3. FINAL COURT JUDGMENTS							-		
4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS	31						-		
5. TOTAL CHERRY SHEET OFFSETS (CS1-ER)	12,714	12,346	12,091	13,838	11,311	11,311	-	0.00%	Assume level
6. REVENUE DEFICITS	17,337						-		
7. OFFSET RECEIPTS DEFICITS (CH.44, S53E)							-		
8. AUTHORIZED DEFERRAL OF TEACHERS' PAY							-		
9. SNOW AND ICE DEFICIT (CH.44, S31D)	15,276						-		Assume none
10. OTHER							-		
TOTAL: LINES 1 - 10	55,358	17,321	12,091	13,838	11,311	11,311	-	0.00%	
C. STATE AND COUNTY ASSESSMENTS	215,973	209,673	306,842	283,024	296,148	294,285	(1,863)	-0.63%	Includes RECC
D. ALLOWANCE FOR ABATEM'TS & EXEMP'S (OVERLAY)	154,809	146,159	168,079	173,105	178,355	178,355	-	0.00%	
E. TOTAL AMOUNT TO BE RAISED:	23,457,518	24,094,257	24,932,433	25,841,103	27,574,423	27,941,002	366,579	1.33%	
III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES:									
A. ESTIMATED STATE RECEIPTS	1,672,971	1,723,117	1,751,296	1,798,149	1,829,084	1,866,488	37,404	2.04%	Governor's budget
A1. SCHOOL BLDG ASSISTANCE (FY 2006>)	419,170	-	-	-	-	-	-	-	State paid off its share of principal 2012
B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A)	1,728,210	1,268,487	1,311,812	1,311,812	1,426,975	1,426,975	-	0.00%	
B3. ENTERPRISE FUNDS (SCHEDULE A-2)	1,046,875	1,749,897	1,481,086	1,388,244	1,290,688	1,348,351	57,663	4.47%	
C1. FREE CASH FOR PARTICULAR PURPOSE	270,664	572,467	785,503	798,719	754,944	581,560	(173,384)	-22.97%	
C2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE	639,964	450,073	639,388	520,099	956,715	358,155	(598,560)	-62.56%	
D1. FREE CASH TO REDUCE TAX LEVY	346,997		165,783	33,817	392,690	358,492	(34,198)	-8.71%	
E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURCES	6,124,851	5,764,041	6,134,868	5,850,840	6,651,096	5,940,021	89,181	1.52%	
SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS									
TOTAL AMOUNT TO BE RAISED	23,457,518	24,094,257	24,932,433	25,841,103	27,574,423	27,941,002	366,579	1.33%	
TOTAL ESTIMATED RECEIPTS AND REVENUE:	6,124,851	5,764,041	6,134,868	5,850,840	6,651,096	5,940,021	(711,075)	-10.69%	
TOTAL TAX LEVY:	17,332,666	18,330,216	18,797,565	19,990,263	20,923,327	22,000,981	1,077,654	5.15%	
MAXIMUM ALLOWABLE LEVY:	18,206,991	18,709,800	19,586,021	20,686,198	21,692,917	22,005,527	312,610	1.44%	Maintains reserve levy capacity; \$140k override
EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY	(874,325)	(379,584)	(788,456)	(695,935)	(769,590)	(4,546)	765,044		AMOUNT OVER/(UNDER) ALLOWABLE LEVY
TOTAL VALUATION:	1,152,261,489	1,149,229,840	1,163,186,270	1,215,213,580	1,266,545,220	1,266,545,220	-	0.00%	
TAX RATE:	15.04	15.95	16.16	16.45	16.52	17.37	1	5.15%	
Memorandum: Current certified Free Cash:	\$1,217,661	\$1,220,632	\$1,701,286	\$1,582,536	\$1,897,634	\$1,640,052			
Minimum Free Cash Position:	\$600,000	\$650,000	\$750,000	\$750,000	\$750,000	\$700,000			
Free Cash expended above	\$617,661	\$572,467	\$951,286	\$832,536	\$1,147,634	\$940,052			
Net available Free Cash :	\$0	-\$1,835	\$0	\$0	\$0	\$0			

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1. CALCULATION OF THE FISCAL LEVY LIMIT			FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017
A. FISCAL LEVY LIMIT:			15,936,241	16,555,383	17,281,793	17,888,276	18,795,345	19,882,669	20,915,197
A1. ADD AMENDED NEW GROWTH	+	\$	0	0	0	0	0	0	0
B. ADD (A & A1) X 2.5%	+	\$	398,406	413,885	432,045	447,207	469,884	497,067	522,880
C. ADD NEW GROWTH	+	\$	116,429	120986.79	174438	459862	417940	342461	10,000
D. ADD OVERRIDE(s)	+	\$	104307	191539	0	0	199500	193,000	140,000
	+	\$							
	+	\$							
E. FISCAL YEAR SUBTOTAL	=	\$	16,555,383	17,281,793	17,888,276	18,795,345	19,882,669	20,915,197	21,588,077
F. FISCAL YEAR LEVY CEILING		\$							
FISCAL YEAR LEVY LIMIT	=	\$	16,555,383	17,281,793	17,888,276	18,795,345	19,882,669	20,915,197	21,588,077
2. TO CALCULATE THE MAXIMUM ALLOWABLE LEVY									
A. LEVY LIMIT FROM 1 ABOVE		\$	16,555,383	17,281,793	17,888,276	18,795,365	19,882,669	20,915,197	21,588,077
B. DEBT EXCLUSION(S)(PREVIOUSLY APPROVED)	+	\$	897,001	925,198	821,524	790,656	803,529	777,720	802,450
B. DEBT EXCLUSION(S)(YET TO BE APPROVED)									
C. CAPITAL EXCLUSIONS(S)	+	\$	0						
D. OTHER ADJUSTMENT	+	\$	-11						
E. WATER/SEWER	+	\$	0						
F. MAXIMUM ALLOWABLE LEVY	=	\$	17,452,373	18,206,991	18,709,800	19,586,021	20,686,198	21,692,917	22,390,527
3 MINIMUM RESERVE LEVY CAPACITY TO MAINTAIN (new for FY12)			-						385,000
G. MAXIMUM ALLOWABLE LEVY	=	\$	17,452,373	18,206,991	18,709,800	19,586,021	20,686,198	21,692,917	22,005,527
Footnotes:									
a Debt Exclusion Items:									
1. Elementary Schools & Town Hall									
2. Town Hall									
3. Elementary School Design									
4. Library Addition and Renovation									
5. Landfill Closure & Grading									
6. Masconomet									
7. DPW Facility									
8. Fire pumper									
9. Less SBAB Reimbursement Previously Excluded Debt									

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BUREAU OF ACCOUNTS SCHEDULE DE-1 DEBT EXCLUSION FORM									
TOWN OF TOPSFIELD									
(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)	
BALLOT VOTE DATE/PURPOSE(S) OF EXCLUSION VOTE	DATE OF ORIGINAL ISSUANCE NOTE/BOND PER PURPOSES	TEMP OR PERM (T/P)	FY06 NET EXCLUDED DEBT SERVICE	FY06 GROSS DEBT SERVICE EXPENDED	FY2007 GROSS DEBT SERVICE EXCLUDABLE	(*) (**)	REIMBURSEMENTS/ ADJUSTMENTS (SEE BELOW)	FY2007 NET EXCLUDED DEBT SERVICE	
May 07, 1987 Proctor School Roof	09/01/87	P	(10,886.00)	-	-	*a	10,886.00	(10,886.00)	
Q1 October 30, 1996									
Art 2 Library Renov & Expan	03/01/01	P	42,461.25	108,461.25	111,061.25	*c	66,000.00	45,061.25	
Q 1 May 08, 1997	07/17/98	T			-	*		-	
Art 14 Masconomet Design Renov/Expan		P	161,291.45	673,971.38	688,438.00		202,829.00	485,609.00	
SHORT TERM DEBT PAYDOWN FROM SBA FUNDS IN FY 2005									
Q2 May 08, 1997	06/26/98								
Art 18 Elem Sch Design 2/12/98	03/15/02	P	33,957.50	33,957.50	33,395.00	*a		33,395.00	
Elem Sch & Town Hall Renov & Expan	03/15/02	P	144,561.50	676,297.50	679,672.50	*a	531,736.00	147,936.50	
May 01, 2001 Town Hall Renovations	03/15/02	P	10,165.00	10,165.00	9,977.50			9,977.50	
Q3 May 07, 1998									
Art 16 Landfill Capping	03/01/01	P	95,328.75	95,328.75	98,528.75	*d		98,528.75	
Q1 September 23, 1999	05/05/00								
Art. 2 Public Works Facility	03/01/01	P	99,736.97	110,818.75	113,618.75		11,361.88	102,256.87	
Q4 May 4, 2000	09/22/00								
Art. 21 1250 GPM Combination Pumper	03/01/01	P	29,912.50	29,912.50	29,112.50		-	29,112.50	
TOTALS			606,528.92	7,088,784.61	1,763,804.25	#	822,812.88	940,991.37	
(*) REIMBURSEMENTS:									
a. School Building Assistance									
b. Water Enterprise									
c. Trust Funds									
d. Solid Waste Funds (C&D)									
e. DEA Self Help Grant									
(**) ADJUSTMENTS:									
1. Prior Year's Interest Not Included									
2. Rate or Term Different Than Estimate									

			FY07 NEDSV	FY07GDSEXP	FY08DSEXC		Reimbursements	FY08NEDS		
Projected 2008										Review
May 07, 1987	09/01/87	P	(10,886.00)	-	-	*a	10,886.00	(10,886.00)		OK
Proctor School Roof										
October 30, 1996										
Library Renov & Expan	03/01/01	P	45,061.25	111,061.25	108,461.25	*c	66,000.00	42,461.25		OK
May 08, 1997	07/17/98	T	-	-	-	*	-	-		
Masconomet Design Renov/Expan		P	485,609.00	673,971.00	695,122.68		367,854.12	327,268.56		OK
		T								
May 08, 1997	06/26/98									
Elem Sch Design	03/15/02	P	33,395.00	33,395.00	37,832.50	*a		37,832.50		OK
2/12/98										
Elem Sch Renov & Expan	03/15/02	P	147,936.50	679,672.50	682,485.00	*a	531,736.00	150,749.00		OK
May 01, 2001										
Town Hall Renovations	03/15/02	P	9,977.50	-	9,790.00			9,790.00		OK
May 07, 1998										
Landfill Capping	03/01/01	P	98,528.75	96,528.75	96,528.75	*d		96,528.75		OK
September 23, 1999	05/05/00									
Public Works Facility	03/01/01	P	113,618.75	102,256.88	111,218.75		11,121.88	100,096.87		OK
May 4, 2000	09/22/00									
1250 GPM Combination Pumper	03/01/01	P	29,112.50	29,912.50	28,312.50		-	28,312.50		OK
TOTALS			952,353.25	1,726,797.88	1,769,751.43	#	987,598.00	782,153.43		Check
Projected 2009										Review
May 07, 1987	09/01/87	P	(10,886.00)	-	-	*a	10,886.00	(10,886.00)		OK
Proctor School Roof										
October 30, 1996										
Library Renov & Expan	03/01/01	P	42,461.25		110,861.25	*c	66,000.00	44,861.25		OK
May 08, 1997	07/17/98	T	-	-	-	*	-	-		
Masconomet Design Renov/Expan		P	327,268.56		696,342.00		374,364.39	334,829.00		OK
		T								
May 08, 1997	06/26/98									
Elem Sch Design	03/15/02	P	37,832.50		37,032.00	*a		37,032.50		OK
2/12/98										
Elem Sch Renov & Expan	03/15/02	P	236,006.00		683,885.00	*a	419,170.00	264,715.00		OK
May 01, 2001										
Town Hall Renovations	03/15/02	P	9,790.00	-	9,590.00			9,590.00		OK
May 07, 1998										
Landfill Capping	03/01/01	P	96,528.75		99,528.75	*d		99,528.75		OK
September 23, 1999	05/05/00									
Public Works Facility	03/01/01	P	100,096.87		113,818.75		11,381.88	102,436.87		OK
May 4, 2000	09/22/00									
1250 GPM Combination Pumper	03/01/01	P	28,312.50		27,512.50		-	27,512.50		OK
Asbury/Rowley bridge								25,000.00		
TOTALS			867,410.43	-	1,778,570.25	#	881,802.27	934,619.87		Check

			FY09 NEDSV	FY09GDSEXP	FY10DSEXC		Reimbursements	FY10NEDS	
Projected 2010									
									Review
May 07, 1987	09/01/87	P	(10,886.00)	-	-	*a	10,886.00	(10,886.00)	OK
Proctor School Roof									
October 30, 1996									
Library Renov & Expan	03/01/01	P	44,861.25	110,861.25	109,967.50	*c	66,000.00	47,061.25	OK
May 08, 1997	07/17/98	T	-	-	-	*		-	
Masconomet Design Renov/Expan		P	334,829.00	708,683.50	711,135.74		389,445.13	328,085.09	OK
		T							
May 08, 1997	06/26/98								
Elem Sch Design	03/15/02	P	37,032.50	37,032.50	36,182.50	*a		36,182.50	OK
2/12/98									
Elem Sch Renov & Expan	03/15/02	P	264,715.00	683,885.00	688,797.50	*a	419,170.00	269,627.50	OK
May 01, 2001									
Town Hall Renovations	03/15/02	P	9,590.00	9,590.00	9,377.50			9,377.50	OK
May 07, 1998									
Landfill Capping	03/01/01	P	99,528.75	99,528.75	97,328.75	*d		97,328.75	OK
September 23, 1999	05/05/00								
Public Works Facility	03/01/01	P	102,436.87	113,818.75	116,218.75		11,621.88	104,596.87	OK
May 4, 2000	09/22/00								
1250 GPM Combination Pumper	03/01/01	P	27,512.50	27,512.00	26,712.50		-	26,712.50	OK
Asbury/Rowley bridge			25,000.00	25,000.00	25,000.00			25,000.00	
TOTALS			867,410.43	1,815,911.75	1,820,720.74	#	897,123.01	933,085.96	Check
			FY10 NEDSV	FY10GDSEXP	FY11DSEXC		Reimbursements	FY11NEDS	
Projected 2011									
									Review
May 07, 1987	09/01/87	P	(10,886.00)	-	-	*a	10,887.00	(10,887.00)	OK
Proctor School Roof									
October 30, 1996									
Library Renov & Expan	03/01/01	P	44,861.25	110,861.25	109,967.50	*c	66,000.00	43,967.50	OK
May 08, 1997	07/17/98	T	-	-	-	*		-	
Masconomet Design Renov/Expan		P	334,829.00	708,683.50	711,135.74		315,814.57	315,827.00	StoC
		T							
May 08, 1997	06/26/98								
Elem Sch Design	03/15/02	P	37,032.50	37,032.50	36,182.50	*a		35,182.50	OK
2/12/98									
Elem Sch Renov & Expan	03/15/02	P	264,715.00	683,885.00	688,797.50	*a	419,171.00	265,877.50	OK
May 01, 2001									
Town Hall Renovations	03/15/02	P	9,590.00	9,590.00	9,377.50			9,127.50	OK
May 07, 1998									
Landfill Capping	03/01/01	P	99,528.75	99,528.75	97,328.75	*d		100,060.00	OK
September 23, 1999	05/05/00								
Public Works Facility	03/01/01	P	102,436.87	113,818.75	116,218.75		11,333.13	101,998.12	OK
May 4, 2000	09/22/00								
1250 GPM Combination Pumper	03/01/01	P	27,512.50	27,512.00	26,712.50		-	30,887.50	OK
Other									
Asbury/Rowley bridge			25,000.00	25,000.00	25,000.00			4,960.00	
TOTALS			867,410.43	1,815,911.75	1,820,720.74	#	823,205.70	897,000.62	Check

			FY13 NEDSV	FY13GDSEXP	FY14DSEXC	Reimbursements/Adjustments	FY14NEDS	Review	
Projected 2013									
May 07, 1987	09/01/87	P	-	-	-	*a	-		
Proctor School Roof									
October 30, 1996									
Library Renov & Expan	03/01/01	P	35,461.00	101,587.50	104,037.50	*c	66,000.00	37,910.09	
Refunding bond issue	01/15/11	P				f	127.41		
May 08, 1997	07/17/98	T	-	-	-	*	-	was	
Masconomet Design Renov/Expan		P	301,101.00	661,895.53	619,939.00		357,064.85	262874.15	
		T						6066.07-357064.298001.22	
May 08, 1997	06/26/98								
Elem Sch Design	03/15/02	P	29,163.00	29,260.11	31,800.00	*a	96.63	31703.37	
2/12/98									
Elem Sch Renov & Expan	03/15/02	P	179,399.00	179,625.31	178,750.00	*a	226.37	178523.63	
May 01, 2001									
Town Hall Renovations	03/15/02	P	11,873.00	12,105.83	11,900.00		233.00	11667.00	
May 07, 1998									
Landfill Capping	03/01/01	P	90,730.00	90,910.00	93,810.00	*d		93,630.26	
Refunding bond issue	01/15/11	P				F	179.74		
September 23, 1999	05/05/00								
Public Works Facility	03/01/01	P	96,026.00	106,862.50	109,312.50	*b	10,836.77	98,475.73	
Refunding bond issue	01/15/11	P				F			
May 4, 2000	09/22/00								
1250 GPM Combination Pumper	03/01/01	P							
Refunding bond issue	01/15/11	P	27,613.00	27,750.00	27,000.00	F	137.10	26862.90	
May 3, 2007	01/22/09	T							
Replace & Repair 2 Bridges	01/21/11	P							
Refunding bond issue	01/15/11	P	50,209.00	50,780.00	49,580.00	F	571.23	49008.77	
TOTALS			821,575.00	1,260,776.78	1,226,129.00		435,473.10	790,655.90	Check
Projected 2014									
May 07, 1987	09/01/87	P	-	-	-	*a	-		
Proctor School Roof									
October 30, 1996									
Library Renov & Expan	03/01/01	P	37,910.00	104,037.50	105,437.50	*c	66,000.00	39,310.09	
Refunding bond issue	01/15/11	P				f	127.41		
May 08, 1997	07/17/98	T	-	-	-	*	-		
Masconomet Design Renov/Expan		P	298,001.29	655,066.14	632,705.85		344,523.17	288182.68	
		T						following Nina	
May 08, 1997	06/26/98								
Elem Sch Design	03/15/02	P	31,703.00	31,800.00	31,050.00	*a	96.63	30953.37	
2/12/98									
Elem Sch Renov & Expan	03/15/02	P	178,524.00	178,750.00	179,550.00	*a	226.37	179323.63	
May 01, 2001									
Town Hall Renovations	03/15/02	P	11,667.00	11,900.00	11,600.00		233.00	11367.00	
May 07, 1998									
Landfill Capping	03/01/01	P	93,630.00	93,810.00	90,810.00	*d		90,630.26	
Refunding bond issue	01/15/11	P				F	179.74		
September 23, 1999	05/05/00								
Public Works Facility	03/01/01	P	98,476.00	109,312.50	100,712.50	*b	10,221.77	90,490.73	
Refunding bond issue	01/15/11	P				F			
May 4, 2000	09/22/00								
1250 GPM Combination Pumper	03/01/01	P							
Refunding bond issue	01/15/11	P	26,863.00	27,000.00	26,000.00	F	137.10	25862.90	
May 3, 2007	01/22/09	T							
Replace & Repair 2 Bridges	01/21/11	P							
Refunding bond issue	01/15/11	P	49,009.00	49,580.00	47,980.00	F	571.23	47408.77	
TOTALS			825,783.29	1,261,256.14	1,225,845.85		422,316.42	803,529.43	Check

				FY15 NEDSV	FY15GDSEXP	FY16DSEXC		Reimbursements/Adjustments	FY16NEDS		
						Projected 2014				Review	
May 07, 1987	09/01/87	P			-	-	*a		-		
Proctor School Roof											
October 30, 1996											
Library Renov & Expan	03/01/01	P	39,310.09	105,437.50	106,637.50	*c	66,000.00	40,510.09			
Refunding bond issue	01/15/11	P				f	127.41				
May 08, 1997	07/17/98	T	-		-	*		-			
Masconomet Design Renov/Expan		P	288,182.68	632,705.85	635,466.47		344,870.43	290596.04		following Nina	
		T									
May 08, 1997	06/26/98										
Elem Sch Design	03/15/02	P	30,953.37	31,050.00	30,300.00	*a	96.63	30203.37			
2/12/98											
Elem Sch Renov & Expan	03/15/02	P	179,323.63	179,550.00	180,200.00	*a	226.37	179973.63			
May 01, 2001											
Town Hall Renovations	03/15/02	P	11,367.00	11,600.00	11,300.00		233.00	11067.00			
May 07, 1998											
Landfill Capping	03/01/01	P	90,630.26	90,810.00	87,810.00	*d		87,630.26			
Refunding bond issue	01/15/11	P				F	179.74				
September 23, 1999	05/05/00										
Public Works Facility	03/01/01	P	90,490.73	101,572.50	102,312.50	*b	10,381.77	91,930.73			
Refunding bond issue	01/15/11	P				F					
May 4, 2000	09/22/00										
1250 GPM Combination Pumper	03/01/01	P									
Refunding bond issue	01/15/11	P	25,862.90	26,000.00		F		0.00			
May 3, 2007	01/22/09	T									
Replace & Repair 2 Bridges	01/21/11	P									
Refunding bond issue	01/15/11	P	47,408.77	47,980.00	46,380.00	F	571.23	45808.77			
TOTALS			803,529.43	1,226,705.85	1,200,406.47		422,686.58	777,719.89		Check	

				FY16 NEDSV	FY16GDSEXP	FY17DSEXC	Reimbursements/Adjustments	FY17NEDS	Review
						Projected 2017			
May 07, 1987	09/01/87	P		-	-	-	*a	-	
Proctor School Roof									
October 30, 1996									
Library Renov & Expan	03/01/01	P	40,510.09	106,637.50	99,637.50	*c	66,000.00	33,510.09	
Refunding bond issue	01/15/11	P				f	127.41		
May 08, 1997	07/17/98	T	-		-	*		-	
Masconomet Design Renov/Expan		P	290,596.04	635,466.47	635,466.47		344,870.43	290596.04	following Nina
		T							
May 08, 1997	06/26/98								
Elem Sch Design	03/15/02	P	30,203.37	30,300.00	29,550.00	*a	96.63	29453.37	
2/12/98									
Elem Sch Renov & Expan	03/15/02	P	179,973.63	180,200.00	180,700.00	*a	226.37	180473.63	
May 01, 2001									
Town Hall Renovations	03/15/02	P	11,067.00	11,300.00	11,000.00		233.00	10767.00	
May 07, 1998									
Landfill Capping	03/01/01	P	87,630.26	87,810.00	91,310.00	*d		91,130.26	
Refunding bond issue	01/15/11	P				F	179.74		
September 23, 1999	05/05/00								
Public Works Facility	03/01/01	P	91,930.73	103,012.50	105,892.50	*b	10,381.77	95,510.73	
Refunding bond issue	01/15/11	P				F			
May 4, 2000	09/22/00								
1250 GPM Combination Pumper	03/01/01	P							
Refunding bond issue	01/15/11	P	-	26,000.00	26,000.00	F		26000.00	
May 3, 2007	01/22/09	T							
Replace & Repair 2 Bridges	01/21/11	P							
Refunding bond issue	01/15/11	P	45,808.77	46,380.00	45,580.00	F	571.23	45008.77	
TOTALS			777,719.89	1,227,106.47	1,225,136.47		422,686.58	802,449.89	Check
							Proof	777,719.89	
(*) REIMBURSEMENTS:									
a. School Building Assistance									
b. Water Enterprise									
c. Trust Funds									
d. Solid Waste Funds (C&D)									
e. DEA Self Help Grant									
f. Adjustments as result of new debt issue applicable portion of premium									
(**) ADJUSTMENTS:									
1. Prior Year's Interest Not Included									
2. Rate or Term Different Than Estimate									

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ART. NO.	APPROPRIATIONS AND SOURCES OF FUNDING: PLANNING PURPOSES FIN.COM PROJECTED 2014	APPROPRIATIONS					AUTHORIZATIONS		COMMENTS ON SOURCES OF FUNDING
		(a)	(b)	(c)	(d)	(e)	MEMO ONLY		
		Total Appropriations of Each Meeting	From Raise & Appropriate (Tax Levy)	From Free Cash See B-1	From Other Available Funds See B-2	From Offset Receipts See A-1 or Enterprise Funds See A-2	(f) Revolving Funds See A-3	(g) Borrowing Authorization	
2	ANNUAL FINANCE COMMITTEE RESERVE FUND	100,000		100,000					From Overlay Reserve
3	ANNUAL OPERATING BUDGET	18,152,479	18,064,170		88,309				Gould: \$46,376K, ConsCom Revolve \$22k, Bond \$1585, Police Ins. \$18348
4	WATER DEPT ENTERPRISE OPERATING BUDGET	1,196,604				1,196,604			From Budget Worksheet
5	ANNUAL MASCONOMET REGIONAL SCH. DIST. ASS	7,025,349	7,025,349						From Budget Worksheet
6	ANNUAL ESSEX NORTH SHORE AG/Tech SCH DIST	191,263	191,263						
7	Memory Tree Lighting								
8	LEASE EMERSON FIELD	1,250	1,250						
11	ENGINEERING & LANDFILL MONITORING	38,700				38,700			
17	PARK REVOLVING FUND	0					45,000		See Recap Schedule A-3
18	CEMETERY REVOLVING FUND	0					25,000		See Recap Schedule A-3
19	CONSERVATION COMM REVOLVING FUND	0					10,000		See Recap Schedule A-3
		0							See Recap Schedule A-2
12	Tri-town Council	20,500		20,500					
13	Senior Care	1,500		1,500					
14	Employee Separation	62,000		62,000					
15	Unfunded Post-retire Benefits	100,000		100,000					
16	Salary/Wage reserve	18,000		18,000					
20	TTSU Acctg/HR SW	19,560		19,560					
	Steward floor scrubber	0							12000 to STM
	Elementary school caf tables	0							21106 to STM
	Police SUV	0							44120 to STM
	Public Safety radio upgrade Phase II	0							16000 to STM
21	Landfill infrastructure	20,000		20,000					-
22	Highway pickup truck	45,000		45,000					
23	Highway brush tractor	140,000		70,000	70,000			9,859,000	
24	Town Hall design, renovation and construction	0							
		0							
		0							
		0							
	Chapter 90	0							
	Water	0							
	Water Dep't Post Employment Benefit Trust	0							
	Water:	0							
	Water:	0							
	Water:	0							
	Water:	0							
	Water:	0							
	Water:	0							
	Water:	0							
	TOTAL CAPITAL OUTLAYS	0					0		-
48	Capitalization Stabilization Fund	100,000		100,000					
49	Stabilization Fund	25,000		25,000					
		0							
	Subtotal ATM capital warrants:	224,560	0	154,560	70,000				Exclusive of Water Dep't articles
	TOTAL ATM WARRANT	27,257,205	25,282,032	581,560	158,309	1,235,304			
	LESS ART. 3 OMNIBUS BUDGET & MASCO	-25,177,828							
	TOTAL OTHER ATM WARRANT ARTICLES	2,079,377	2,079,377						To Recap Sum. Part IIA - Other ATM War. Arts
	SPECIAL TOWN MEETING								
2	PRIOR YEARS BILLS	0							
3	TRANSFER OF FUNDS	0							

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		APPROPRIATIONS					AUTHORIZATIONS				
		MEMO ONLY									
ART. NO.	APPROPRIATIONS AND SOURCES OF FUNDING: PLANNING PURPOSES FIN.COM PROJECTED 2014	(a) Total Appropriations of Each Meeting	(b) From Raise & Appropriate (Tax Levy)	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts See A-1 or Enterprise Funds See A-2	(f) Revolving Funds See A-3	(g) Borrowing Authorization	COMMENTS ON SOURCES OF FUNDING		
8	Transfer of insurance proceeds from HW sander	0									
9	Appropriation for HW 2T truck sander replacement	87,320			87,320						Plus \$52,681 from insurance proceeds
4	Police SUV	44,120			44,120						
6	Steward floor scrubber	12,000			12,000						
7	Elementary school caf tables	21,106			21,106						
5	Public Safety radio upgrade Phase II	16,000			16,000						
10	Fire/Rescue/EMS risk assessment	9,500			9,500						
11	Assessment Center: fire chief recruitment	9,800			9,800						
		0									
	TOTAL STM ARTICLES	199,846	0	0	199,846	0					
	TOTALS: (ATM AND STMS)	27,457,051	25,282,032	581,560	358,155	1,235,304					To Recap Summary, Part IIA - STM Articles
	proof for total atm	27,257,205				1,196,604					TOTAL WATER ENTERPRISE
	proof for total stm	199,846				38,700					TOTAL SOLID WASTE FUND
	proof total all town meetings	27,457,051				1,235,304					

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OPERATING BUDGET B	Dep't Request 1/7/11	BUDGET APPROVED (date)	Dep't Request 1/7/12	BUDGET APPROVED 3/5/12	Dep't Request 1/7/13	BUDGET APPROVED 3/11/13	Dep't Request 1/26/14	BUDGET APPROVED 3/17/14	Dep't Request 1/7/15	BUDGET APPROVED 3/17/15	Dep't Request 1/12/2016, 1/25/16	BUDGET APPROVED	DIFFERENCE FY 2017 TO FY 2016		COMMENTS
													\$	%	
GENERAL GOVERNMENT															
MODERATOR															
SALARY	1	1	50	50	50	50	50	50	50	50	50	50	50	-	0.00%
TOTAL	1	1	50	50	50	50	50	50	50	50	50	50	50		
SELECTMEN															
SALARIES	165,905		176,323	176,323	177,634	177,634	182,160	182,160	188,428	188,428	175,898	175,898	(12,530)	-6.65%	
WAGES	41,197		43,160	43,160	44,203	44,203	45,080	45,080	53,150	53,150	54,706	54,706	1,556	2.93%	
OTHER	28,890		32,315	33,315	34,067	34,067	37,867	37,867	39,696	39,696	40,887	40,887	1,191	3.00%	
TOTAL	235,992	235,992	251,798	252,798	255,904	255,904	265,107	265,107	281,274	281,274	271,491	271,491	(9,783)	-3.48%	
SELECTMEN'S SPECIAL SERVICES															
OTHER	68,050		68,200	68,200	68,200	68,200	68,200	68,200	70,200	70,200	72,300	72,300	2,100	2.99%	
TOTAL	68,050	68,050	68,200	68,200	68,200	68,200	68,200	68,200	70,200	70,200	72,300	72,300	2,100	2.99%	
PARKING CLERK															
OTHER	-		-	-	-	-	-	-	-	-	-	-	-	-	0.00%
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
FINANCE COMMITTEE															
WAGES	1,158		1,179	1,179	1,239	1,239	1,264	1,264	1,316	1,316	1,308	1,308	(8)	-0.61%	
OTHER	360		367	367	374	374	378	385	390	390	395	395	5	1.28%	
TOTAL	1,518	1,518	1,546	1,546	1,613	1,613	1,642	1,649	1,706	1,706	1,703	1,703	(3)	-0.18%	
TOWN WEBSITE/CABLE ADVISORY															
WAGES	-		1,630	1,630	1,630	1,630	1,630	1,630	1,858	1,858	1,858	1,858	-	0.00%	
OTHER	-		1,238	1,238	1,263	1,263	1,263	1,263	1,263	1,263	1,263	1,263	-	0.00%	
TOTAL	-	-	2,868	2,868	2,893	2,893	2,893	2,893	3,121	3,121	3,121	3,121	-	0.00%	
CABLE ADVISORY															
WAGES	-		-	-	-	-	-	-	-	-	-	-	-	-	0.00%
OTHER	-		-	-	-	-	-	-	-	-	-	-	-	-	0.00%
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ACCOUNTANT															
SALARIES	64,272		65,557	65,557	66,868	66,868	68,205	68,205	78,365	78,365	89,910	89,910	11,545	14.73%	
WAGES	33,043		35,573	35,573	37,598	37,598	36,096	36,096	42,171	42,171	44,051	44,051	1,880	4.46%	
OTHER	20,788		21,530	21,530	21,960	21,960	22,619	22,619	23,297	23,297	23,996	23,996	699	3.00%	
TOTAL	118,103	118,103	122,660	122,660	126,426	126,426	126,920	126,920	143,833	143,833	157,957	157,957	14,124	9.82%	
ASSESSORS															
SALARIES	69,772		71,807	71,807	73,118	73,118	74,455	74,455	83,865	83,865	77,226	77,226	(6,639)	-7.92%	
WAGES	33,331		35,028	35,028	35,897	35,897	36,596	36,596	42,704	42,704	44,551	44,551	1,847	4.33%	
OTHER	17,833		18,190	18,190	18,550	18,550	30,875	30,875	31,725	31,725	32,650	32,650	925	2.92%	
TOTAL	120,936	120,936	125,025	125,025	127,565	127,565	141,926	141,926	158,294	158,294	154,427	154,427	(3,867)	-2.44%	

Salary, Wage % increase (includes 2.75% for steps and longevity)															
4.75															
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Other % increase															
3															
OPERATING BUDGET B															
Dep't Request 1/7/11	BUDGET APPROVED (date)	Dep't Request 1/7/12	BUDGET APPROVED 3/5/12	Dep't Request 1/7/13	BUDGET APPROVED 3/11/13	Dep't Request 1/26/14	BUDGET APPROVED 3/17/14	Dep't Request 1/7/15	BUDGET APPROVED 3/17/15	Dep't Request 1/12/2016, 1/25/16	BUDGET APPROVED	DIFFERENCE FY 2017 TO FY 2016		COMMENTS	
												\$	%		
TREASURER/COLLECTOR															
SALARIES	64,922		66,307	66,307	67,618	67,618	68,955	68,955	78,365	78,365	93,394	93,394	15,029	19.18%	
WAGES	64,132		69,094	69,094	72,868	72,868	76,668	76,668	86,779	86,779	86,759	86,759	(20)	-0.02%	
OTHER	31,000		31,620	31,620	37,125	37,125	39,835	48,136	49,583	51,046	51,046	51,046	1,463	2.95%	Separate out GASB since alternate years
GASB-45	8,500		-	-	-	-	8,500	-	7,000	7,000	-	-	(7,000)	-100.00%	
TOTAL-GASB-45	160,054	160,054	167,021	167,021	177,611	177,611	185,458	193,759	214,727	214,727	231,199	231,199	16,472	7.67%	
		789,033													
TOWN HALL															
WAGES	300		-	-	-	-	-	-	-	-	-	-	-	0.00%	
OTHER	139,969		141,902	141,902	141,296	141,296	142,431	142,431	137,423	137,423	153,318	153,318	15,895	11.57%	
TOTAL	140,269	140,269	141,902	141,902	141,296	141,296	142,431	142,431	137,423	137,423	153,318	153,318	15,895	11.57%	
SCHOOL STREET BUILDING															
OTHER	500		500	500	500	500	500	500	600	600	600	600	-	0.00%	
TOTAL	500	500	500	500	500	500	500	500	600	600	600	600	-	0.00%	
PERSONNEL BOARD															
WAGES	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	
OTHER	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	Discontinued
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
TOWN CLERK															
SALARIES	50,842		54,451	54,451	59,712	53,195	56,951	56,951	63,348	63,348	66,135	66,135	2,787	4.40%	
WAGES	19,714		20,165	20,165	18,819	18,819	20,004	23,447	26,013	26,013	29,011	29,011	2,998	11.53%	
OTHER	10,056		10,432	12,528	7,748	10,248	10,560	14,335	13,156	13,156	14,385	14,385	1,229	9.34%	
TOTAL	80,612	80,612	85,048	87,144	86,279	82,262	87,515	94,733	102,517	102,517	109,531	109,531	7,014	6.84%	
TRUST FUND CLERK															
SALARY	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	
WAGES	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	
OTHER	100		100	100	100	100	100	100	100	100	100	100	-	0.00%	
TOTAL	100	100	100	100	100	100	100	100	100	100	100	100	-	0.00%	
CONSERVATION COMMISSION															
SALARIES	54,760		61,390	61,390	67,618	67,618	68,955	68,955	72,979	72,979	74,956	74,956	1,977	2.71%	
WAGES	14,127		13,707	13,707	13,659	13,659	14,079	14,079	14,797	17,756	18,481	18,481	725	4.08%	
OTHER	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	
TOTAL	68,887	68,887	75,097	75,097	81,277	81,277	83,034	83,034	87,776	90,735	93,437	93,437	2,702	2.98%	
OPEN SPACE COMMITTEE															
OTHER	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
PLANNING BOARD															
SALARIES	5		5	5	5	5	5,005	5,105	5,105	5,207	5,207	5,207	102	2.00%	
WAGES	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	
OTHER	1,754		1,754	1,754	1,709	1,709	1,742	1,742	1,791	1,791	1,791	1,791	-	0.00%	
TOTAL	1,759	1,759	1,759	1,759	1,714	1,714	1,747	6,747	6,896	6,896	6,998	6,998	102	1.48%	
ZONING BOARD OF APPEALS															
SALARIES	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	
WAGES	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	
OTHER	724		724	724	724	724	724	724	745	745	745	745	-	0.00%	
TOTAL	724	724	724	724	724	724	724	724	745	745	745	745	-	0.00%	
GENERAL GOV'T: SUB-TOTAL															
SALARIES	470,479		495,890	495,890	512,623	506,106	519,736	524,736	570,505	570,505	582,776	582,776	12,271	2.15%	
WAGES	207,002		219,536	219,536	225,913	225,913	231,417	234,860	268,788	271,747	280,725	280,725	8,978	3.30%	
OTHER	320,024		328,872	331,968	333,616	338,616	357,094	369,177	369,969	369,969	393,476	393,476	23,507	6.35%	
GASB-45	8,500		-	-	-	-	-	-	7,000	7,000	-	-	(7,000)	-100.00%	
GENERAL GOVERN. : SUB-TOTAL	1,006,005	1,006,005	1,044,298	1,047,394	1,080,652	1,079,135	1,108,247	1,128,773	1,216,262	1,219,221	1,256,977	1,256,977	37,756	3.10%	To Recap Summary IIA
PUBLIC SAFETY															
POLICE DEPARTMENT															
SALARIES	145,113		149,530	148,671	149,530	149,530	157,062	157,062	161,789	161,789	115,315	115,315	(46,474)	-28.73%	
WAGES	1,098,522		1,109,378	1,109,378	972,519	991,459	1,008,953	1,015,293	1,168,805	1,168,805	1,269,281	1,276,787	107,982	9.24%	P/T Clerk increase for FY17: reporting backlog
CAPITAL (LEASES)	-		-	-	-	-	-	-	-	-	-	-	-	0.00%	
OTHER	113,372		116,080	116,080	130,421	134,049	138,929	138,929	142,990	142,990	147,300	147,300	4,310	3.01%	
TOTAL	1,357,007	1,357,007	1,374,129	1,374,129	1,252,470	1,275,038	1,304,944	1,311,284	1,473,584	1,473,584	1,531,896	1,531,896	65,818	4.47%	
FIRE DEPARTMENT															
SALARIES	101,316		101,316	101,316	101,316	101,316	103,262	103,262	103,262	103,262	117,692	117,692	14,430	13.97%	
WAGES	401,785		402,683	402,683	407,417	412,448	458,837	458,837	497,510	506,870	530,351	530,351	23,481	4.63%	
OTHER	85,966		87,073	87,073	91,510	91,510	104,255	104,255	108,007	108,007	109,180	109,180	1,173	1.09%	
TOTAL	588,467	588,467	591,072	591,072	600,243	605,274	666,354	666,354	708,779	716,139	757,223	757,223	39,084	5.44%	

Salary, Wage % increase (includes 2.75% for steps and longevity)																			
4.75																			
"Other" % increase																			
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OPERATING BUDGET B	Dep't Request 1/7/11	BUDGET APPROVED (date)	Dep't Request 1/7/12	BUDGET APPROVED 3/5/12	Dep't Request 1/7/13	BUDGET APPROVED 3/11/13	Dep't Request 1/26/14	BUDGET APPROVED 3/17/14	Dep't Request 1/7/15	BUDGET APPROVED 3/17/15	Dep't Request 1/12/2016, 1/25/16	BUDGET APPROVED	DIFFERENCE FY 2017 TO FY 2016						COMMENTS
														\$	%				
AMBULANCE SERVICE																			
OTHER																			
TOTAL																			
INSPECTIONAL SERVICES																			
SALARIES	74,450		76,776	76,776	78,300	78,300	79,854	88,259	96,718	96,718	99,834	99,834		3,116	3.22%				
WAGES	18,807		20,243	20,243	20,715	20,715	21,132	26,734	29,326	29,326	32,142	32,142		2,816	9.60%				
OTHER	5,519		5,631	5,631	5,743	5,743	5,913	5,913	6,089	6,089	6,289	6,289		200	3.28%				
TOTAL	98,776	98,776	102,650	102,650	104,758	104,758	106,899	120,906	132,133	132,133	138,265	138,265		6,132	4.64%				
SEALER WEIGHTS & MEASURE:																			
SALARY	1,500		1,530	1,530	1,561	1,561	1,593	1,593	1,625	1,625	1,658	1,658		33	2.03%				
OTHER	-		-	-	-	-	-	-	-	-	-	-		-	0.00%				
TOTAL	1,500	1,500	1,530	1,530	1,561	1,561	1,593	1,593	1,625	1,625	1,658	1,658		33	2.03%				
ANIMAL CONTROL OFFICER																			
SALARY	8,904		9,082	9,082	9,264	9,264	9,449	9,449	9,638	9,638	9,831	9,831		193	2.00%				
OTHER	549		549	549	560	560	560	560	560	560	571	571		11	1.96%				
TOTAL	9,453	9,453	9,631	9,631	9,824	9,824	10,009	10,009	10,198	10,198	10,402	10,402		204	2.00%				
ANIMAL INSPECTOR																			
SALARY	6,882		7,020	7,020	7,160	7,160	7,303	7,303	7,303	7,303	7,449	7,449		146	2.00%				
OTHER	1,840		1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840	1,840		-	0.00%				
TOTAL	8,722	8,722	8,860	8,860	9,000	9,000	9,143	9,143	9,143	9,143	9,289	9,289		146	1.60%				
PUBLIC SAFETY: SUB-TOTAL																			
SALARIES	338,165	-	344,395	344,395	347,131	347,131	358,523	366,928	380,335	380,335	351,779	351,779		(28,556)	-7.51%				
WAGES	1,519,114	-	1,532,304	1,532,304	1,400,651	1,424,622	1,488,922	1,500,864	1,695,641	1,705,091	1,831,774	1,839,280		134,279	7.88%				
OTHER	206,646	-	211,173	211,173	230,074	233,702	251,497	251,497	259,486	259,486	265,180	265,180		5,694	2.19%				
PUBLIC SAFETY: SUB-TOTAL	2,063,925	2,063,925	2,087,872	2,087,872	1,977,856	2,005,455	2,096,942	2,119,289	2,335,462	2,344,822	2,446,733	2,456,239		111,417	4.75%				To Recap Summary IIA

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													\$	%		
EDUCATION: ELEMENTARY SCHS																FY17 includes \$176,803 of XSPED
.GENERAL ADMINISTRATION																
.INSTRUCTIONAL SALARIES																
.INSTRUCTIONAL MATERIALS																
ADMIN. EXPENDITURES																
.TRANSPORTATION REGULAR																
.FUEL AND POWER																
.BLDG OPER. & MAINTENANCE																
SPECIAL NEEDS																
CONTRACT SERVICES																
ELEM. SCHOOLS: SUB-TOTAL	5,974,481	5,974,481	6,093,971	6,093,971	6,215,650	6,339,065	6,462,729	6,866,919	7,170,687	7,172,203	7,428,876	7,602,224	430,021	6.00%	To Recap Summary IIA	
PUBLIC WORKS & FACILITIES																
TOWN ENGINEER																
SALARY														-	0.00%	
WAGES														-	0.00%	Discontinued
OTHER														-	0.00%	
TOTAL														-	0.00%	
GENERAL HIGHWAY																
SALARY	75,983		77,983	77,983	79,763	79,763	81,323	81,323	90,244	90,244	96,900	96,900	6,656	7.38%		
WAGES	191,069		191,410	191,410	195,542	249,092	263,989	263,989	284,892	284,892	297,184	297,184	12,292	4.31%		
CAPITAL (LEASES)					29,257	29,257	29,257	29,257	29,257	29,257	29,527	29,527	270	0.92%		
ROADS & BRIDGES	65,085		65,085	65,085	66,500	66,500	68,500	68,500	70,500	70,500	72,615	72,615	2,115	3.00%		
SUPPLIES, SERVICES	83,720		86,480	86,480	87,594	88,594	91,020	91,020	109,670	109,670	114,230	114,230	4,560	4.16%		
DIESEL & GASOLINE	50,000		51,000	51,000	60,000	60,000	62,000	62,000	62,000	62,000	62,000	62,000	-	0.00%		
TOTAL	465,857	465,857	471,958	471,958	518,656	573,206	596,089	596,089	646,563	646,563	672,456	672,456	25,893	4.00%		
SNOW AND ICE																
WAGES	78,581		78,581	78,581	80,152	26,600	28,000	28,000	29,720	29,720	30,828	30,828	1,108	3.73%		
OTHER	164,285		167,565	167,565	170,565	169,565	174,400	174,400	176,445	176,445	180,155	180,155	3,710	2.10%		
TOTAL	242,866	242,866	246,146	246,146	250,717	196,165	202,400	202,400	206,165	206,165	210,983	210,983	4,818	2.34%		
5-YR ROLLING AVG																
STREET LIGHTS																
SERVICES														-	0.00%	
OTHER	18,900		19,275	19,275	19,660	19,660	20,250	20,250	20,858	20,858	21,200	21,200	342	1.64%		
TOTAL	18,900	18,900	19,275	19,275	19,660	19,660	20,250	20,250	20,858	20,858	21,200	21,200	342	1.64%		
PUBLIC WKS & FACIL.: SUB-TOTAL																
SALARIES	75,983		77,983	77,983	79,763	79,763	81,323	81,323	90,244	90,244	96,900	96,900	6,656	7.38%		
WAGES	269,650		269,991	269,991	275,694	275,692	291,989	291,989	314,612	314,612	328,012	328,012	13,400	4.26%		
OTHER	381,990		389,405	389,405	404,319	404,319	416,170	416,170	439,473	439,473	450,200	450,200	10,727	2.44%		
CAPITAL EQUIP.					29,257	29,257	29,257	29,257	29,257	29,257	29,527	29,527	270	0.92%		
PUBLIC WKS & FACIL.: SUB-TOTAL	727,623	727,623	737,379	737,379	789,033	789,031	818,739	818,739	873,586	873,586	904,639	904,639	31,053	3.55%	To Recap Summary IIA	

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OPERATING BUDGET B	Dep't Request 1/7/11	BUDGET APPROVED (date)	Dep't Request 1/7/12	BUDGET APPROVED 3/5/12	Dep't Request 1/7/13	BUDGET APPROVED 3/11/13	Dep't Request 1/26/14	BUDGET APPROVED 3/17/14	Dep't Request 1/7/15	BUDGET APPROVED 3/17/15	Dep't Request 1/12/2016, 1/25/16	BUDGET APPROVED	DIFFERENCE FY 2017 TO FY 2016		COMMENTS	
													\$	%		
HUMAN SERVICES																
BOARD OF HEALTH																
SALARIES	64,272		65,557	65,557	66,868	66,868	68,205	68,205	72,229	72,229	73,393	73,393	1,164	1.61%		
WAGES	12,182		13,518	13,518	14,633	14,633	15,383	15,383	16,358	21,264	21,732	21,732	468	2.20%		
OTHER	16,730		16,815	16,815	17,118	17,118	17,629	17,629	18,158	18,158	18,702	18,702	544	3.00%		
TOTAL	93,184	93,184	95,890	95,890	98,619	98,619	101,217	101,217	106,745	111,651	113,827	113,827	2,176	1.95%		
MOSQUITO CONTROL																
WAGES														0.00%		
OTHER														0.00%	This item is an assessment against local aid	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
MSW COLLECTION,HHW & RECYCLING																
SERVICES	387,560		406,713	406,713	409,713	409,713	409,713	409,713	409,713	409,713	409,713	409,713	-	0.00%		
TOTAL	387,560	387,560	406,713	406,713	409,713	409,713	409,713	409,713	409,713	409,713	409,713	409,713	-	0.00%		
RECYCLING																
WAGES														0.00%		
OTHER	3,850		4,100	4,100	1,600	1,600	2,050	2,050	4,150	4,150	1,650	1,650	(2,500)	-60.24%		
TOTAL	3,850	3,850	4,100	4,100	1,600	1,600	2,050	2,050	4,150	4,150	1,650	1,650	(2,500)	-60.24%		
COUNCIL ON AGING																
SALARIES	41,865		39,101	39,101	41,080	41,080	43,158	43,158	46,029	46,029	48,045	56,098	10,069	21.88%	Director from 30 to 35 hpw	
WAGES	35,476		42,622	42,622	43,782	43,782	44,378	44,378	46,389	46,389	48,015	48,015	1,626	3.51%		
OTHER	2,582		2,633	2,633	2,686	2,686	2,767	2,767	2,850	2,850	2,936	2,936	86	3.02%		
TOTAL	79,923	79,923	84,356	84,356	87,548	87,548	90,303	90,303	95,268	95,268	98,996	107,049	11,781	12.37%		
TRI-TOWN COUNCIL																
SERVICES														0.00%	Moved to warrant article	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
HAWC																
OTHER														0.00%	Moved to warrant article	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%		
VETERANS BENEFITS																
VET. BNFTS	6,350		6,500	6,500	8,620	20,620	20,960	20,960	20,960	20,960	20,960	20,960	-	0.00%		
TOTAL	6,350	6,350	6,500	6,500	8,620	20,620	20,960	20,960	20,960	20,960	20,960	20,960	-	0.00%		
SOLDIERS & SAILORS GRAVES																
OTHER	800	800	800	800	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%		
TOTAL	800	800	800	800	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%		
SUBTOTAL: HUMAN SERVICES																
SALARIES	106,137		104,658	104,658	107,948	107,948	111,363	111,363	118,258	118,258	121,438	129,491	11,233	9.50%		
WAGES	47,658		56,140	56,140	58,415	58,415	59,761	59,761	62,747	67,663	69,747	69,747	2,094	3.10%		
SERVICES	387,560		406,713	406,713	409,713	409,713	409,713	409,713	409,713	409,713	409,713	409,713	-	0.00%		
OTHER	23,962		24,348	24,348	22,404	22,404	23,446	23,446	26,158	26,158	24,288	24,288	(1,870)	-7.15%		
VET'S BENEFITS	6,350		6,500	6,500	8,620	20,620	20,960	20,960	20,960	20,960	20,960	20,960	-	0.00%		
HUMAN SERVICES: SUB-TOTAL	571,667	571,667	598,359	598,359	607,100	619,100	625,243	625,243	637,836	642,742	646,146	654,199	11,457	1.78%	To Recap Summary IIA	

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													\$	%	
CULTURE AND RECREATION															
LIBRARY															
SALARIES	182,383		191,954	191,954	200,741	200,741	208,021	208,021	225,972	225,972	231,118	231,118	5,146	2.28%	
WAGES	150,813		149,920	149,920	157,522	157,522	164,784	164,784	181,256	181,256	189,956	189,956	8,700	4.80%	
OTHER	131,140		133,756	133,756	136,399	136,399	140,550	140,550	144,788	151,988	149,317	149,317	(2,671)	-1.76%	
MISC.														0.00%	
SUB-TOTAL	464,336	-	475,630	475,630	494,662	494,662	513,355	513,355	552,016	559,216	570,391	570,391	11,175	2.00%	
TRUST FUNDS														0.00%	
TOTAL	464,336	464,336	475,630	475,630	494,662	494,662	513,355	513,355	552,016	559,216	570,391	570,391	11,175	2.00%	
PARK AND CEMETERY															
SALARY	65,272		67,307	67,307	68,618	68,618	69,955	69,955	73,643	73,643	82,786	82,786	9,143	12.42%	
WAGES	121,557		122,408	122,408	124,755	124,755	131,582	131,582	140,314	142,551	147,474	147,474	4,923	3.45%	
OTHER	45,178		47,640	47,640	48,593	48,593	51,593	51,593	53,018	53,018	54,608	54,608	1,590	3.00%	
SALE OF LOTS														0.00%	
PERPETUAL CARE TRUST FUND														0.00%	
TOTAL	232,005	232,005	237,355	237,355	241,966	241,966	253,130	253,130	266,976	269,212	284,868	284,868	15,656	5.82%	
TREE DEPARTMENT															
SALARIES	2,916		2,975	2,975	3,035	3,035	3,096	3,096	3,158	3,158	3,222	3,222	64	2.03%	
WAGES	3,137		3,200	3,200	3,264	3,264	3,330	3,330	3,395	3,395	3,530	3,530	135	3.98%	
OTHER	7,650		7,805	7,805	7,955	7,955	8,195	8,195	8,440	8,440	8,670	8,670	230	2.73%	
TOTAL	13,703	13,703	13,980	13,980	14,254	14,254	14,621	14,621	14,993	14,993	15,422	15,422	429	2.86%	
MEMORIAL DAY & VETERANS DAY															
OTHER	3,600		3,600	3,600	3,600	3,600	3,600	3,600	2,650	2,650	2,650	2,650		0.00%	
TOTAL	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	2,650	2,650	2,650	2,650		0.00%	
HISTORICAL COMMISSION															
WAGES														0.00%	
OTHER	450		450	450	450	450	450	450	450	450	450	450		0.00%	
TOTAL	450	450	450	450	450	450	450	450	450	450	450	450		0.00%	
CULTURAL COUNCIL															
OTHER														0.00%	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-		0.00%	
CULTURAL & RECREATION: TOTAL															
SALARIES	250,571	-	262,236	262,236	272,394	272,394	281,072	281,072	302,773	302,773	317,126	317,126	14,353	4.74%	
WAGES	275,507	-	275,528	275,528	285,541	285,541	299,696	299,696	324,965	327,202	340,960	340,960	13,758	4.20%	
OTHER	188,016	-	193,251	193,251	196,997	196,997	204,388	204,388	209,346	216,546	215,695	215,695	(851)	-0.39%	
BOOKS														0.00%	
SUB-TOTAL	714,094	714,094	731,015	731,015	754,932	754,932	785,156	785,156	837,084	846,521	873,781	873,781	27,260	3.22%	
TRUST FUNDS															
SALE OF LOTS															
CULTURE & REC. : SUB-TOTAL	714,094	714,094	731,015	731,015	754,932	754,932	785,156	785,156	837,084	846,521	873,781	873,781	27,260	3.22%	To Recap Summary IIA

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													\$	%	
DEBT SERVICE															
LONG-TERM DEBT PRINCIPAL														-	0.00%
TOWN MAPS/ELEM. SCH RENOVA.														-	0.00%
MULTI-PURPOSE MARCH 2001														-	0.00%
MULTIPURPOSE MARCH 2002	445,000													-	0.00%
MULTIPURPOSE 2011	351,700		361,500	361,500	371,000	371,000	371,500	371,500	296,000	296,000	300,500	300,500	4,500	1.52%	
MULTIPURPOSE 2012			176,000	176,000	180,000	180,000	185,000	185,000	190,000	190,000	195,000	195,000	5,000	2.63%	
MULTIPURPOSE 2015+2016 Principal Paydown									71,000	71,000	74,000	74,000	3,000	4.23%	
TOTAL	796,700	796,700	537,500	537,500	551,000	551,000	556,500	556,500	557,000	557,000	569,500	569,500	12,500	2.24%	
LONG-TERM DEBT INTEREST															
TOWN MAPS/ELEM. SCH RENOVA.														-	0.00%
MULTIPURPOSE MARCH 2001														-	0.00%
MULTIPURPOSE MARCH 2002	300,278													-	0.00%
MULTIPURPOSE 2011	88,005		77,454	77,454	66,609	66,609	77,454	77,454	36,909	36,909	30,989	30,989	(5,920)	-16.04%	
MULTIPURPOSE 2012			52,767	52,767	49,100	49,100	52,766	52,766	38,150	38,150	32,450	32,450	(5,700)	-14.94%	
MULTIPURPOSE 2015														-	0.00%
TOTAL	388,283	388,283	130,220	130,220	115,709	115,709	130,220	130,220	75,059	75,059	63,439	63,439	(11,620)	-15.48%	
INTEREST FOR TEMPORARY LOANS															
DEBT SERVICE									9,846	9,846	18,047	18,047	8,201	83.29%	
TOTAL	-	-	-	-	-	-	-	-	9,846	9,846	18,047	18,047	8,201	83.29%	
BANK DISCLOSURE ISSUE COST															
CERTIFICATION of NOTES	2,500		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%	
TOTAL	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%	
DEBT SERVICE: SUB-TOTAL	1,187,483	1,187,483	670,220	670,220	669,209	669,209	689,220	689,220	644,405	644,405	663,486	663,486	9,081	1.41%	To Recap Summary IIA
OTHER EXPENDITURES															
PENSIONS															
CH. 412														-	0.00%
ESSEX RETIREMENT	733,580		756,064	756,064	796,025	796,025	884,541	884,541	964,456	964,456	1,057,155	1,057,155	92,699	9.61%	
TOTAL	733,580	733,580	756,064	756,064	796,025	796,025	884,541	884,541	964,456	964,456	1,057,155	1,057,155	92,699	9.61%	
INSURANCE															
LIAB./ACC./WORKM'S COMP., S. BONDS	352,941		388,235	388,235	427,058	355,439	390,813	355,439	369,469	369,469	399,665	399,665	30,196	8.17%	
														-	0.00%
LIFE/MEDICAL/MEDICARE	1,726,577		1,802,236	1,802,236	1,982,459	1,945,203	2,128,918	1,945,203	2,016,137	2,016,137	2,234,114	2,234,114	217,977	10.81%	
UNEMPLOYMENT	100,000		75,000	75,000	100,000	100,000	75,000	75,000	75,000	75,000	75,000	60,000	(15,000)	-20.00%	
TOTAL	2,179,518	2,179,518	2,265,471	2,265,471	2,509,517	2,400,642	2,594,731	2,375,642	2,460,606	2,460,606	2,708,779	2,693,779	233,173	9.48%	
MAPC															
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
OTHER EXPEND.: SUB-TOTAL	2,913,098	2,913,098	3,021,535	3,021,535	3,305,542	3,196,667	3,479,272	3,260,183	3,425,062	3,425,062	3,765,934	3,750,934	325,872	9.51%	To Recap Summary IIA
TOTAL ART 3RD OPERATING BGT	15,158,376	15,158,376	14,984,649	14,987,745	15,400,174	15,452,594	16,067,548	16,293,522	17,140,384	17,168,562	17,978,572	18,152,479	983,917	5.73%	To Recap Sch. B, Col. (b)

Salary, Wage % increase (includes 2.75% for steps and longevity)														
4.75														
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Other % increase														
3														
OPERATING BUDGET B														
Dep't Request 1/7/11	BUDGET APPROVED (date)	Dep't Request 1/7/12	BUDGET APPROVED 3/5/12	Dep't Request 1/7/13	BUDGET APPROVED 3/11/13	Dep't Request 1/26/14	BUDGET APPROVED 3/17/14	Dep't Request 1/7/15	BUDGET APPROVED 3/17/16	Dep't Request 1/12/2016, 1/25/16	BUDGET APPROVED	DIFFERENCE FY 2017 TO FY 2016		COMMENTS
												\$	%	
ART. 4TH: WATER DEPT' (ENTERPRISE)														
SALARIES	67,371	67,371	73,092	73,092	77,240	77,240	81,073	81,073	85,299	85,299	91,410	91,410	6,111	7.16%
WAGES	146,234	146,234	148,082	148,082	155,791	155,791	177,577	177,577	192,667	192,667	199,275	199,275	6,608	3.43%
OTHER	232,130	232,130	265,330	265,330	273,054	273,054	296,980	296,980	305,780	305,780	323,630	323,630	17,850	5.84%
OTHER: PUBLIC WORKS BLDG													-	0.00%
SPECIAL MAINTENANCE FUND													-	0.00%
DEBT SVS LONG-TERM DEBT PRIN.	82,500	83,300	83,500	83,500	84,000	84,000	83,500	83,500	84,000	84,000	79,500	79,500	(4,500)	-5.36%
S.T. PRINC. PAY-DOWN													55,000	#DIV/0!
DEBT SVS LONG-TERM DEBT INT.	23,947	36,576	34,077	34,077	31,572	31,572	28,211	28,212	24,872	24,872	23,191	23,191	(1,681)	-6.76%
DEBT INSURANCE					5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000		0.00%
DEBT SVS INT. FOR TEMP. LOANS					20,000	20,000	38,000	38,000	11,508	11,508	11,598	11,598	90	0.78%
SUBTOTAL DEBT SERVICE	106,447	119,876	117,577	117,577	140,572	140,572	154,711	154,712	125,380	125,380	174,289	174,289	48,909	39.01%
RESERVE FUND	102,515	88,000	94,000	94,000	130,000	130,000	130,000	130,000	295,000	295,000	356,000	356,000	61,000	20.68%
UNANTICIPATED EMERGENCY	75,000	75,000	75,000	75,000	76,500	76,500	51,500	51,500	51,500	51,500	52,000	52,000	500	0.97%
AMOUNT TRANSFERRED*													-	0.00%
ART. 4TH WATER DEPT: TOTAL	729,697	728,611	773,081	773,081	853,157	853,157	891,841	891,842	1,055,626	1,055,626	1,196,604	1,196,604	140,978	13.35%
*Amounts transferred from unant. Emer to budget line item listed here as a negative to show amt drawn from this fund To Schedule B, Col. (e)														
ART. 8TH NORTH SHORE VO-TECH														
	76,238	76,238	65,469	65,469	65,469	50,948	232,000	188,764	175,401	175,401	191,263	191,263	15,862	9.04%
ART. 5TH MASCONOMET														
SHARE OF OPER & MAIN.	5,882,771	5,806,580	5,951,745	5,871,969	5,939,690	5,939,690	6,133,337	6,133,337	6,440,004	6,632,904	6,739,123	6,739,123	106,219	1.60%
DEBT SERVICE	314,828	314,828	314,828	301,102	298,002	298,002	288,183	288,183	290,597	290,597	286,226	286,226	(4,371)	-1.50%
TOTAL MASCO FIN COM ASSMNT	6,197,599	6,121,408	6,266,572	6,173,071	6,237,692	6,237,692	6,421,520	6,421,520	6,730,601	6,923,501	7,025,349	7,025,349	101,848	1.47%
COMPARISON OF SALARIES AND WAGES														
	FISCAL 12 SALARY	FISCAL 12 WAGES	FISCAL 13 SALARY	FISCAL 13 WAGES	FISCAL 14 SALARY	FISCAL 14 WAGES	FISCAL 15 SALARY	FISCAL 15 WAGES	FISCAL 16 SALARY	FISCAL 16 WAGES	FISCAL 17 SALARY	FISCAL 17 WAGES	FISCAL 08 WAGES	FISCAL 09 WAGES
GENERAL GOVERNMENT	470,479	207,002	495,890	219,536	506,106	225,913	524,736	234,860	570,505	271,747	582,776	280,725	222,032	265,406
PUBLIC SAFETY	338,165	1,519,114	344,395	1,532,304	347,131	1,424,622	366,928	1,500,864	380,335	1,705,001	351,779	1,839,280	1,409,513	1,486,714
PUBLIC WORKS	75,983	269,650	77,983	269,991	79,763	275,692	81,323	291,989	90,244	314,612	96,900	328,012	258,274	281,311
HUMAN SERVICES	106,137	47,658	104,658	56,140	107,948	58,415	111,363	59,781	118,258	67,653	129,491	69,747	52,920	60,663
CULTURE & RECREATION	250,571	275,507	262,236	275,528	272,394	285,541	281,072	299,696	302,773	327,202	317,126	340,960	259,688	273,147
WATER ENTERPRISE	67,371	146,234	73,092	148,082	77,240	155,791	81,073	177,577	85,299	192,667	91,410	199,275	140,356	155,121
TOTAL	1,308,706	2,465,165	1,358,254	2,501,581	1,390,582	2,425,974	1,446,495	2,564,747	1,547,414	2,878,882	1,569,482	3,057,999	2,342,781	2,522,362
% CHANGE	0.34%	-1.20%	3.79%	1.48%	2.38%	-3.02%	4.02%	5.72%	6.98%	12.25%	-4.3%	6.22%	-4.06%	7.67%
TOTAL SALARIES (EXT WATER DEPT):														
WAGES, NON-UNION														
WAGES, UNION:														

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FINANCE COMMITTEE PROJECTED			
SCHEDULE A-2 PAGE 1		SCHEDULE A-2, PAGE 2	
BUDGET FISCAL YEAR 2011 SCHEDULE A-2 - ENTERPRISE SOLID WASTE FUND	(a) FY2010 Actual Receipts	(b) FY2015 Estimated Receipts	
1. Enterprise Revenues & Available Funds			2. Total Cost Appropriated
User Charges		38,700	a. Cost appropriated in the enterprise fund
Connection Fees			Salaries and wages
Other Departmental Revenue			Expenses
Investment Income			Out-of-state travel
Total Revenues	-	38,700	Capital Outlay
			Reserve Fund
Retained Earnings Appropriated	37,000.00	0	Other DEBT SERVICE PRIN & INT
Other Enterprise Available Funds			Other : Retained Earnings ATM Sp. Arts.
Specify Prior Appropriation			Total costs appropriated in enterprise fund
Total Revenue and Available Funds	37,000.00	38,700.00	b. Costs appropriated in the general fund
			(To be transferred to enterprise)
			Health Insurance
			Pensions
			Shared Employees
			Shared Facilities
			Other: LEGAL
			Other: INSURANCE
			Total costs appropriated in the general fund
			0
			38,700
			Total Costs
			38,700
			3. Calculation of the General Fund Subsidy
			Revenue & available funds
			less: Total Costs
			less: Prior year deficit
			(Negative represents general fund subsidy)
			4. Sources of Funding for Costs Appropriated in the Enterprise Fund
			a. Revenue and available funds
			b. Taxation
			c. Free Cash
			d. Non-Enterprise Available Funds
			Total Sources of Funding for Costs
			Appropriated in the Enterprise Funds
			38,700
			(Must equal total part 2a)

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DE	CURRENT LONG TERM DEBT [ISSUED]	TOTAL AMOUNT	INT RATE	TERM	FISCAL 2005	FISCAL 2006	FISCAL 2007	FISCAL 2008	FISCAL 2009	FISCAL 2010	FISCAL 2011	FISCAL 2012	FISCAL 2013	FISCAL 2014	FISCAL 2015	FISCAL 2016	FISCAL 2017
	WATER ENTERPRISE																
	LONG-TERM DEBT PRINCIPAL																
	MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57M)	560,000.00	6.95		-	-											
	WATER MAIN 8/11/94	94,500.00	4.89		-	-											
	PW BLDG WATER SHARE 03/01/01	140,900.00	4.66		#####	#####	6,000.00	6,000.00	6,500.00	7,000.00	7,000.00	8,600.00	8,500.00	9,000.00	8,500.00	9,000.00	9,500.00
	WATER MAINS 2010	1,055,000.00										75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	70,000.00
	TOTAL LONG-TERM DEBT PRINCIPAL	1,590,400.00			#####	#####	6,000.00	6,000.00	6,500.00	7,000.00	7,000.00	83,600.00	83,500.00	84,000.00	83,500.00	84,000.00	79,500.00
	PROOF	1,850,400.00															
	LONG-TERM DEBT INTEREST																
	MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57 M)	157,476.25	6.95		-	-											
	WATER MAIN 8/11/94	73,113.44	4.89														
	PW BLDG WATER SHARE 03/01/01	66,214.94	4.66		#####	#####	5,361.88	5,121.88	4,881.88	4,621.88	4,333.13	2,108.25	1,936.25	1,766.25	1,563.75	1,372.50	1,147.40
	WATER MAINS 2010											19,679.00	19,416.00	19,019.00	18,479.00	17,759.00	16,784.00
	TOTAL LONG-TERM DEBT INTEREST	405,259.69			#####	#####	5,361.88	5,121.88	4,881.88	4,621.88	4,333.13	21,787.25	21,352.25	20,785.25	20,042.75	19,131.50	17,931.40
	PROOF	296,804.63															
	TOTAL ENTERPRISE PRIN. & INT.	1,995,659.69			#####	#####	11,361.88	11,121.88	11,381.88	11,621.88	11,333.13	105,387.25	104,852.25	104,785.25	103,542.75	103,131.50	97,431.40
	PROOF	1,995,659.69															
	GENERAL LONG-TERM DEBT																
	LONG-TERM DEBT PRINCIPAL																
	MUNICIPAL PURPOSE OF '87	115,000.00	6.95														
	TOWN MAPPING/SCHOOL REMODEL	542,000.00	4.02														
	FIRE PUMPER [3.85%]	151,000.00	3.85														
	MULTIPURPOSE MUNICIPAL 03/01/01	1,822,700.00	4.66	20	#####	#####	189,000.00	189,000.00	203,500.00	213,000.00	223,000.00						
	MULTIPURPOSE MUNICIPAL 03/15/02	3,634,000.00	4.71	20	#####	#####	350,000.00	370,000.00	385,000.00	405,000.00	420,000.00	445,000.00					
	MULTIPURPOSE MUNIC REFUNDING 1/15/11		2.56														
DE	DPW (TOWN'S SHARE)	740,700.00	9									74,700.00	76,500.00	81,000.00	76,500.00	81,000.00	85,500.00
DE	LIBRARY	649,000.00	7									84,000.00	85,000.00	90,000.00	95,000.00	100,000.00	95,000.00
DE	LANDFILL	765,000.00	10									65,000.00	70,000.00	75,000.00	75,000.00	75,000.00	80,000.00
DE	FIRE EQUIPMENT	98,000.00	4									23,000.00	25,000.00	25,000.00	25,000.00		
	FIRE TRUCK 2010	250,000.00	4									65,000.00	65,000.00	60,000.00	60,000.00		
DE	BRIDGE REPAIR 2010	400,000.00	10									40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
	MULTIPURPOSE MUNIC REFUNDING 2012																
DE	ELEMENTARY SCHOOL DESIGN	267,000.00	10										22,000.00	25,000.00	25,000.00	25,000.00	25,000.00
	PROCTOR SCHOOL BOILER	66,000.00	10										6,000.00	5,000.00	5,000.00	5,000.00	5,000.00
DE	ELEMENTARY SCHS RENOV&ADD	1,543,000.00	10										138,000.00	140,000.00	145,000.00	150,000.00	155,000.00
DE	TOWN HALL REMODELLING	70,000.00	7										10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	Multipurpose Municipal FY15 Paydown																
	Multipurpose Municipal FY16 Paydown																
	TOTAL LONG-TERM DEBT PRINCIPAL	11,258,400.00			#####	#####	539,000.00	559,000.00	588,500.00	618,000.00	643,000.00	796,700.00	537,500.00	551,000.00	581,500.00	557,000.00	569,500.00
	PROOF	11,113,400.00															
	LONG-TERM DEBT INTEREST																
	MUNICIPAL PURPOSE OF '87	5,967.50	6.95		-	-											
	TOWN MAPPING/SCHOOL REMODELING	64,601.40	4.02														
	FIRE PUMPER	10,702.00	3.85														
	MULTIPURPOSE MUNICIPAL 03/01/01	1,545,636.96	4.66		#####	#####	151,959.37	144,399.37	136,839.37	128,699.37	119,913.12						
	MULTIPURPOSE MUNICIPAL 03/15/02	3,713,947.50	4.71		#####	#####	382,665.00	369,540.00	354,740.00	338,377.50	318,127.50	300,277.50					
	MULTIPURPOSE MUNIC REFUNDING 1/15/11		2.56														
	DPW (TOWN'S SHARE)	109,296.00	9									21,917.25	19,676.25	17,381.25	14,141.25	11,081.25	9,481.25
	LIBRARY	73,945.00	7									19,107.50	16,587.50	14,037.50	10,437.50	6,637.50	4,637.50
	LANDFILL	127,200.00	10									22,860.00	20,910.00	18,810.00	15,810.00	12,810.00	11,310.00
	FIRE EQUIPMENT	9,190.00	4									3,440.00	2,750.00	2,000.00	1,000.00		
	FIRE TRUCK 2010	22,650.00	4									8,700.00	6,750.00	4,800.00	2,400.00		
	BRIDGE REPAIR 2010	65,160.00	10									11,980.00	10,780.00	9,580.00	7,980.00	6,380.00	5,580.00
	MULTIPURPOSE REFUNDING 2012																
	ELEMENTARY SCHOOL DESIGN	40,060.11	10										7,260.11	6,800.00	6,050.00	5,300.00	4,550.00
	PROCTOR SCHOOL BOILER	10,324.92	10										1,774.92	1,650.00	1,500.00	1,350.00	1,200.00
	ELEMENTARY SCHS RENOV	228,175.31	10										41,625.31	38,750.00	34,550.00	30,200.00	25,700.00
	TOWN HALL REMODELLING	9,005.83	7										2,105.83	1,900.00	1,600.00	1,300.00	1,000.00
	TOTAL LONG-TERM DEBT INTEREST	6,035,102.53			#####	#####	534,624.37	513,939.37	491,579.37	467,076.87	438,040.62	388,282.25	130,219.92	115,708.75	96,468.75	75,058.75	63,438.75
	PROOF	6,035,862.53															
	TOTAL GENERAL LONG-TERM DEBT	17,293,502.53			#####	#####	1,073,624.37	1,072,939.37	1,080,079.37	1,085,076.87	1,081,040.62	1,184,982.25	667,719.92	666,708.75	677,968.75	632,058.75	632,938.75
	PROOF	17,293,502.53															

DRK-IN-PROGRESS'. IT HAS BEEN PREPARED FOR AND IS INTENDED BY THE FINANCE COMMITTEE FOR MODELING AND PLANNING PURPOSES. RECOMMENDATION OF THE FINANCE COMMITTEE.											
DE	CURRENT LONG TERM DEBT [ISSUED]	TOTAL AMOUNT	INT RATE	TERM	FISCAL 2018	FISCAL 2019	FISCAL 2020	FISCAL 2021	FISCAL 2022		
	WATER ENTERPRISE										
	LONG -TERM DEBT PRINCIPAL										
	MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57M)	560,000.00	6.95								
	WATER MAIN 8/11/94	94,500.00	4.89								
	PW BLDG WATER SHARE 03/01/01	140,900.00	4.66		9,500.00	10,000.00	10,000.00				
	WATER MAINS 2010	1,055,000.00			70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	65,000.00	65,000.00
	TOTAL LONG -TERM DEBT PRINCIPAL	1,590,400.00			79,500.00	80,000.00	80,000.00	70,000.00	70,000.00		
	<i>PROOF</i>	<i>1,850,400.00</i>									
	LONG-TERM DEBT INTEREST										
	MUNICIPAL PURPOSE OF '87 (WATER SHARE 1.57 M)	157,476.25	6.95								
	WATER MAIN 8/11/94	73,113.44	4.89								
	PW BLDG WATER SHARE 03/01/01	66,214.94	4.66		910.00	625.00	325.00				
	WATER MAINS 2010				15,664.00	14,340.00	12,850.00	11,218.00	9,462.00	3900	1976
	TOTAL LONG-TERM DEBT INTEREST	405,259.69			16,574.00	14,965.00	13,175.00	11,218.00	9,462.00		
	<i>PROOF</i>	<i>296,804.63</i>									
	TOTAL ENTERPRISE PRIN. & INT.	1,995,659.69			96,074.00	94,965.00	93,175.00	81,218.00	79,462.00		
	<i>PROOF</i>	<i>1,995,659.69</i>									
	GENERAL LONG-TERM DEBT										
	LONG-TERM DEBT PRINCIPAL										
	MUNICIPAL PURPOSE OF '87	115,000.00	6.95								
	TOWN MAPPING/SCHOOL REMODEL	542,000.00	4.02								
	FIRE PUMPER [3.85%]	151,000.00	3.85								
	MULTIPURPOSE MUNICIPAL 03/01/01	1,822,700.00	4.66	20							
	MULTIPURPOSE MUNICIPAL 03/15/02	3,634,000.00	4.71	20							
	MULTIPURPOSE MUNIC REFUNDING 1/15/11		2.56								
DE	DPW (TOWN'S SHARE)	740,700.00	9		85,500.00	90,000.00	90,000.00	-	-		
DE	LIBRARY	649,000.00	7		100,000.00	-	-	-	-		
DE	LANDFILL	765,000.00	10		80,000.00	80,000.00	85,000.00	80,000.00			
DE	FIRE EQUIPMENT	98,000.00	4								
	FIRE TRUCK 2010	250,000.00	4								250,000.00
DE	BRIDGE REPAIR 2010	400,000.00	10		40,000.00	40,000.00	40,000.00	40,000.00			400,000.00
	MULTIPURPOSE MUNIC REFUNDING 2012										
DE	ELEMENTARY SCHOOL DESIGN	267,000.00	10		30,000.00	30,000.00	30,000.00	25,000.00	30,000.00		267,000.00
	PROCTOR SCHOOL BOILER	66,000.00	10		5,000.00	10,000.00	10,000.00	10,000.00	5,000.00		66,000.00
DE	ELEMENTARY SCHS RENOV&ADD	1,543,000.00	10		155,000.00	160,000.00	170,000.00	165,000.00	165,000.00		#####
DE	TOWN HALL REMODELLING	70,000.00	7		10,000.00	10,000.00	-	-	-		70,000.00
	Multipurpose Municipal FY15 Paydown										
	Multipurpose Municipal FY16 Paydown										
	TOTAL LONG-TERM DEBT PRINCIPAL	11,258,400.00			505,500.00	420,000.00	425,000.00	320,000.00	200,000.00		
	<i>PROOF</i>	<i>11,113,400.00</i>									
	LONG-TERM DEBT INTEREST										
	MUNICIPAL PURPOSE OF '87	5,967.50	6.95								
	TOWN MAPPING/SCHOOL REMODELING	64,601.40	4.02								
	FIRE PUMPER	10,702.00	3.85								
	MULTIPURPOSE MUNICIPAL 03/01/01	1,545,636.96	4.66								
	MULTIPURPOSE MUNICIPAL 03/15/02	3,713,947.50	4.71								
	MULTIPURPOSE MUNIC REFUNDING 1/15/11		2.56								
	DPW (TOWN'S SHARE)	109,296.00	9		7,537.50	5,400.00	2,700.00	-	-		
	LIBRARY	73,945.00	7		2,500.00	-	-	-	-		
	LANDFILL	127,200.00	10		9,510.00	7,510.00	5,110.00	2,560.00			
	FIRE EQUIPMENT	9,190.00	4								
	FIRE TRUCK 2010	22,650.00	4								22,650.00
	BRIDGE REPAIR 2010	65,160.00	10		4,680.00	3,680.00	2,480.00	1,280.00		760	65,160.00
	MULTIPURPOSE REFUNDING 2012										
	ELEMENTARY SCHOOL DESIGN	40,060.11	10		3,800.00	2,900.00	1,700.00	1,100.00	600.00		40,060.11
	PROCTOR SCHOOL BOILER	10,324.92	10		1,050.00	900.00	500.00	300.00	100.00		10,324.92
	ELEMENTARY SCHS RENOV	228,175.31	10		21,050.00	16,400.00	10,000.00	6,600.00	3,300.00		228,175.31
	TOWN HALL REMODELLING	9,005.83	7		700.00	400.00	-	-	-		9,005.83
	TOTAL LONG-TERM DEBT INTEREST	6,035,102.53			50,827.50	37,190.00	22,490.00	11,840.00	4,000.00		
	<i>PROOF</i>	<i>6,035,862.53</i>									
	TOTAL GENERAL LONG-TERM DEBT	17,293,502.53			556,327.50	457,190.00	447,490.00	331,840.00	204,000.00		
	<i>PROOF</i>	<i>17,293,502.53</i>									

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BUDGET FISCAL YEAR 2006 TO SCHEDULE A: LOCAL ESTIMATED RECEIPTS	EST. 2012	ACTUAL 2012	EST. 2013	ACTUAL 2013	EST. 2014	ACTUAL 2014	EST. 2015	ACTUAL 2015	EST. 2016	ACTUAL 2016	EST. 2017	ACTUAL 2017
1. MOTOR VEHICLE EXCISE	736000	854015.84	756675	745000	745000	1023722.54	800,975	1,090,919.81	905,000	905,000	905,000	
2. OTHER EXCISE	1100	127	125	500	500	0	0	0	0	0	0	
3. PENALTY AND INTEREST ON TAXES	25300	69302	25300	25300	25300	40261.07	25,300	37826.42	25,300	25,300	25,300	
4. PAYMENT IN LIEU OF TAXES	59300	62377.81	62700	62700	62700	56467.89	56,400	57481.23	56,400	56,400	56,400	
5. CHARGES OF SERVICES- WATER							0	0	0	0	0	
6. CHARGES FOR SERVICES--SEWER							0	0	0	0	0	
7. CHARGES FOR SERVICES--HOSPITAL							0	0	0	0	0	
8. CHARGES FOR SERVICES--TRASH DISPOSAL							0	0	0	0	0	
9. OTHER CHARGES FOR SERVICES	7500	13102.25	8000	8000	8000	9343.35	8,000	9,353.55	8,000	8,000	8,000	
10. FEES	80000	113853.02	82000	82000	82000	96392.9	82,000	115,054.46	82,000	82,000	82,000	
11. RENTALS							0	0	0	0	0	
12. DEPARTMENTAL REVENUE --SCHOOLS							0	0	0	0	0	
13. DEPARTMENTAL REVENUE--LIBRARIES							0	0	0	0	0	
14. DEPARTMENTAL REVENUE--CEMETERIES							0	0	0	0	0	
15. DEPARTMENTAL REVENUE--RECREATION							0	0	0	0	0	
16. OTHER DEPARTMENTAL REVENUE	80000	116909.12	84437	84437	84437	88880.51	82,737	145,073.36	88,000	88,000	88,000	
17. LICENSES AND PERMITS	185000	344596.55	190000	190000	190000	349447.99	185,000	226,749.54	190,000	190,000	190,000	
18. SPECIAL ASSESSMENTS							0	0	0	0	0	
19. FINES AND FORFEITS	48400	50660	45000	45000	45000	68080.16	48,000	57,472.12	49,000	49,000	49,000	
20. INVESTMENT INCOME	18000	14180.02	13750	15000	15000	13422.73	13,000	14,768.03	13,000	13,000	13,000	
21. MEDICAID REIMBURSEMENT (insert 11/2014)	500	825	500	500	500	10332.21	10,000	16,854.06	10,000	10,000	10,000	
22. MISCELLANEOUS RECURRING		88261.72		10050		400	400	275	275	275	275	
23. MISCELLANEOUS NON RECURRING						31787.61	0	10716.97	0	0	0	
TOTAL SCH A : ESTIMATED LOCAL RECEIPTS	1,241,100	1,728,210	1,268,487	1,268,487	1,258,437	1,788,539	1,311,812	1,782,545	1,426,975	1,426,975	1,426,975	
To Recap Summary Part 3, B1, Estimated Local Receipts for appropriate Fiscal Year.				Not sure where 10,500 belongs								

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	FISCAL FY-06 actual	FISCAL FY-07 actual	FISCAL FY-08 act	FISCAL FY-09	FISCAL FY-2010-final	FISCAL FY-2011	FISCAL FY-2012	FISCAL FY-2013	FISCAL FY-2014	FISCAL FY-2015
A. EDUCATION										
Distributions and Reimbursements:										
1. Chapter 70 + charter tuition reimb	663,179	946,951	1,069,469	1,105,893	1,083,775	1,083,775	1,037,238	1,048,739	1,062,914	1,093,858
2. School Transportation Programs Ch. 71, 71A, 71B and 74	-	-	-	-	-	-	-	-	-	-
3. School Construction 1948, Ch. 645: 1976 Ch. 511	-	-	-	-	-	-	-	-	-	-
8. School Lunch 1970, Ch. 871	4,112	3,749	3,648	3,442	3,578	2,857	3,098	3,137	2,855	2,739
Sub-Total: All Education Items	667,291	950,700	1,073,117	1,109,335	1,087,353	1,086,632	1,040,336	1,051,876	1,065,769	1,096,597
B. GENERAL GOVERNMENT										
Distributions and Reimbursements:										
A. Unrestricted gen'l gov't assistance										
1. Lottery, Beano and Charity Games	420,832	501,895	510,110	510,110	540,420	540,420	481,291	518,803	518,803	545,793
2. Additional Assistance	253,284	253,284	253,284	253,284	-	-	-	-	15,022	-
6. Police Career Incentive, Ch. 41, s.108L	28,676	32,872	33,802	31,755	6,004	3,368	-	-	-	-
Veteran's benefits:										
9. Exemptions: Vets, Blind & Surviving Spouse, Ch. 58, s8A & Ch. 59, s5	4,188	3,838	10,063	10,150	-	11,768	3,632	4,858	4,692	6,859
10. Exemptions: Elderly Ch. 59, s5 cl 41, 41B, 41C	3,016	3,018	3,016	3,026	-	-	-	-	-	-
10.5. Exemptions - lump-sum	-	-	-	-	13,176	12,949	12,410	12,645	12,420	12,108
11. State Owned Lands	77,809	122,934	137,348	147,382	132,667	131,441	125,686	125,726	125,973	125,693
12. Public Libraries, Ch. 78, s 19	11,835	12,115	12,011	12,011	10,062	10,024	9,616	9,209	9,236	11,099
Sub-Total: All General Government	799,640	939,000	959,634	967,718	702,329	709,970	632,635	671,241	686,146	701,552
Other reductions	-	-	-	-	-	(95,026)	-	-	(619)	-
Sub-Total: Education and All General Government	1,466,931	1,889,700	2,032,751	2,077,053	1,789,682	1,701,576	1,672,971	1,723,117	1,751,296	1,798,149
C. TOTAL ESTIMATED RECEIPTS	1,466,931	1,889,700	2,032,751	2,077,053	1,789,682	1,701,576	1,672,971	1,723,117	1,751,296	1,798,149
House voted:										
Net delta:										

	FISCAL FY-2016	FISCAL FY-2017	\$ Difference	% Difference
A. EDUCATION				
Distributions and Reimbursements:				
1. Chapter 70 + charter tuition reimb	1,107,808	1,119,528	11,720	1.06%
2. School Transportation Programs Ch. 71, 71A, 71B and 74			-	0.00%
3. School Construction 1948, Ch. 645: 1976 Ch. 511			-	0.00%
8. School Lunch 1970, Ch. 871			-	0.00%
Sub-Total: All Education Items	1,107,808	1,119,528	11,720	1.06%
B. GENERAL GOVERNMENT				
Distributions and Reimbursements:				
A. Unrestricted gen'l gov't assistance	565,442	589,756	24,314	4.30%
1. Lottery, Beano and Charity Games			-	0.00%
2. Additional Assistance			-	0.00%
6. Police Career Incentive, Ch. 41, s.108L	-	-	-	0.00%
Veteran's benefits:	4,976	4,976	-	0.00%
9. Exemptions: Vets, Blind & Surviving Spouse, Ch. 58, s8A & Ch. 59, s5			-	0.00%
10. Exemptions: Elderly Ch. 59, s5 cl 41, 41B, 41C			-	0.00%
10.5. Exemptions - lump-sum	13,854	16,341	2,487	17.95%
11. State Owned Lands	125,693	124,663	(1,030)	-0.82%
12. Public Libraries, Ch. 78, s 19	11,311	11,224	(87)	-0.77%
Sub-Total: All General Government	721,276	746,960	25,684	3.56%
Other reductions			-	0.00%
Sub-Total: Education and All General Government	1,829,084	1,866,488	37,404	2.04%
C. TOTAL ESTIMATED RECEIPTS	1,829,084	1,866,488	(37,404)	-2.04%
House voted:				
Net delta:				