

**Topsfield Water Department
Indirect Cost History**

Budget Year	2010	2011	2012	2015	2016	2017
Year costs incurred	2008	2009	2010	2013	2014	2015
Town Hall Expenses						
Telephone (1516, 1517, 1518)	1,090	936	971	945	949	1,068
	1,090	936	971	945	949	1,068
Insurance						
Worker's Compensation	4,427	6,299	3,698	3,556	3,661	4,305
Property & Liability	9,387	8,642	9,332	14,630	14,117	13,021
Health Insurance	25,149	36,562	23,696	17,323	11,029	26,827
Unemployment	-	-	-	-	-	-
Life Insurance	95	95	95	95	35	71
	39,058	51,598	36,821	35,604	28,842	44,224
Legal Fees						
	469	-	-	-	-	-
Financial/Personnel Services						
Accountant, Treasurer/Collector, Assessor (3% of salary)	5,484	5,632	5,784	5,813	6,093	6,538
Assistant Accountant, Assistant Assessor (3% of salary)	1,837	2,010	1,923	1,752	1,667	2,181
Assistant Treasurer/Collector, Benefits Coordinator (10%)	5,360	5,499	6,413	6,715	7,673	7,801
Procurement Officer (1%)	609	626	643	673	686	704
Financial Audit (Our percent of total Town assets)	2,447	2,862	3,119	4,806	4,058	5,409
	15,737	16,629	17,882	19,759	20,177	22,633
Retirement Benefits						
Essex Regional Assessment (percent of water employees)	28,080	32,492	34,684	35,327	9,135	25,413
Medicare Expenses	3,055	3,211	3,221	3,738	3,240	4,104
GASB 45 Actuarial	191	-	158	-	48	-
GASB 45 Unfunded Liability	-	-	-	-	-	-
	31,326	35,703	38,063	39,065	12,423	29,517
Police/Dispatcher Services						
Dispatchers (3%)	3,209	2,880	2,695	3,645	2,988	3,060
Police Officers (2%)	10,171	10,433	10,132	10,684	11,003	12,545
	13,380	13,313	12,827	14,329	13,991	15,605
Total Indirect Costs	101,060	118,179	106,564	109,702	76,382	113,047