

General Fund Budget Classification	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
General Government					
Moderator					
Salaries	450	1,000	1,000	1,000	-
Operating	-	75	75	75	-
Capital Outlay	-	-	-	-	-
Total Moderator Budget	450	1,075	1,075	1,075	-
Select Board					
Salaries	23,400	31,653	31,153	31,153	(500)
Operating	141,311	143,000	150,962	150,962	7,962
Capital Outlay	-	-	-	-	-
Total Select Board Budget	164,711	174,653	182,115	182,115	7,462
Town Manager					
Salaries	509,819	508,910	517,726	517,726	8,816
Water Enterprise Fund Allocation	(9,886)	(10,356)	(10,615)	(10,615)	(259)
Sewer Enterprise Fund Allocation	(9,886)	(10,356)	(10,615)	(10,615)	(259)
Total Salaries Net of Allocations	490,047	488,198	496,496	496,496	8,298
Operating	105,580	103,372	148,113	148,113	44,741
Capital Outlay	-	-	-	-	-
Total Town Manager Budget	615,399	612,282	665,839	665,839	53,557
Total Town Manager Budget Net Allocations	595,627	591,570	644,609	644,609	53,039
Finance Committee					
Salaries	260	2,515	2,515	2,515	-
Operating	345	689	689	689	-
Capital Outlay	-	-	-	-	-
Reserve Fund	-	75,000	75,000	75,000	-
Total Finance Committee Budget	605	78,204	78,204	78,204	-
Town Counsel					
Operating	120,958	150,000	125,000	125,000	(25,000)
Total Operating	120,958	150,000	125,000	125,000	(25,000)
Human Resources					
Salaries	113,832	108,936	114,088	114,088	5,152
Water Enterprise Fund Allocation	(1,523)	(1,634)	(1,711)	(1,711)	(77)
Sewer Enterprise Fund Allocation	(1,523)	(1,634)	(1,711)	(1,711)	(77)
Total Salaries Net of Allocations	110,786	105,668	110,666	110,666	4,998
Operating	42,229	30,094	37,525	37,525	7,431
Water Enterprise Fund Allocation	(386)	(451)	(563)	(563)	(112)
Sewer Enterprise Fund Allocation	(386)	(451)	(563)	(563)	(112)
Total Operating Net of Allocations	41,457	29,192	36,399	36,399	7,207
Capital Outlay	-	-	-	-	-
Total Human Resources Budget	156,061	139,030	151,613	151,613	12,583
Total Human Resources Budget Net Allocations	152,243	134,860	147,065	147,065	12,205

General Fund Budget Classification	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Town Clerk					
Salaries	299,272	276,706	281,057	281,057	4,351
Operating	17,075	23,446	24,095	24,095	649
Capital Outlay	-	-	-	-	-
Total Town Clerk Budget	316,347	300,152	305,152	305,152	5,000
Election					
Salaries	15,332	96,100	51,000	51,000	(45,100)
Operating	16,079	42,550	27,725	27,725	(14,825)
Capital Outlay	-	8,200	-	-	(8,200)
Total Election Budget	31,411	146,850	78,725	78,725	(68,125)
Board of Registrars					
Salaries	2,850	2,850	2,850	2,850	-
Operating	524	700	700	700	-
Capital Outlay	-	-	-	-	-
Total Board of Registrars Budget	3,374	3,550	3,550	3,550	-
Computer Services					
Salaries	148,503	176,165	118,188	118,188	(57,977)
Water Enterprise Fund Allocation	(1,828)	(2,588)	(3,402)	(3,402)	(814)
Sewer Enterprise Fund Allocation	(1,828)	(2,588)	(1,701)	(1,701)	887
Total Salaries Net of Allocations	144,847	170,989	113,085	113,085	(57,904)
Operating	187,840	234,675	229,328	229,328	(5,347)
Water Enterprise Fund Allocation	-	-	(2,720)	(2,720)	(2,720)
Water Enterprise Fund Allocation	-	-	(1,360)	(1,360)	(1,360)
Total Operating Net of Allocations	187,840	234,675	225,248	225,248	(9,427)
Capital Outlay	-	-	-	-	-
Total Computer Services Budget	336,344	410,840	347,516	347,516	(63,324)
Total Computer Services Budget Net Allocations	332,688	405,664	338,333	338,333	(67,331)
Total General Government	1,745,659	2,016,636	1,938,789	1,938,789	(77,847)
Total General Government Net Allocations	1,718,413	1,986,578	1,903,828	1,903,828	(82,750)
Finance Department					
Accounting					
Salaries	271,874	242,029	258,173	258,173	16,144
Water Enterprise Fund Allocation	(5,667)	(5,947)	(6,454)	(6,454)	(507)
Sewer Enterprise Fund Allocation	(5,667)	(5,947)	(6,454)	(6,454)	(507)
Total Salaries Net of Allocations	260,540	230,135	245,265	245,265	15,130
Operating	176,920	233,387	214,301	214,302	(19,086)
Water Enterprise Fund Allocation	(4,382)	(4,650)	(5,358)	(5,358)	(708)
Sewer Enterprise Fund Allocation	(4,382)	(4,650)	(5,358)	(5,358)	(708)
Total Operating Net of Allocations	168,156	224,087	203,585	203,586	(20,502)
Capital Outlay	-	-	-	-	-
Total Accounting Budget	448,794	475,417	472,475	472,475	(2,942)
Total Accounting Budget Net Allocations	428,696	454,223	448,851	448,851	(5,372)

General Fund Budget Classification	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Assessor					
Salaries	272,997	316,872	333,138	333,138	16,266
Operating	64,024	75,880	91,003	91,003	15,123
Capital Outlay	-	-	-	-	-
Total Assessor Budget	337,021	392,752	424,141	424,141	31,389
Treasurer/Collector					
Salaries	385,284	408,410	442,752	442,752	34,341
Water Enterprise Fund Allocation	(24,622)	(26,238)	(29,762)	(29,762)	(3,524)
Sewer Enterprise Fund Allocation	(24,622)	(26,238)	(29,762)	(29,762)	(3,524)
Total Salaries Net of Allocations	336,040	355,934	383,228	383,228	27,293
Operating	89,400	89,115	85,345	85,345	(3,770)
Water Enterprise Fund Allocation	(8,224)	(8,912)	(8,535)	(8,535)	377
Sewer Enterprise Fund Allocation	(8,224)	(8,912)	(8,535)	(8,535)	377
Total Operating Net of Allocations	72,952	71,291	68,275	68,275	(3,016)
Capital Outlay	-	-	-	-	-
Total Treasurer/Collector Budget	474,684	497,525	528,097	528,097	30,571
Total Treasurer/Collector Budget Net Allocations	408,992	427,225	451,503	451,503	24,277
Total Finance Department	1,260,498	1,365,695	1,424,713	1,424,713	59,019
Total Finance Department Net Allocations	1,174,708	1,274,201	1,324,495	1,324,495	50,295
Community Services					
Veteran's Services					
Salaries	93,822	113,113	129,260	129,260	16,147
Operating	242,314	388,720	389,870	282,870	(105,850)
Capital Outlay	-	-	-	-	-
Total Veteran's Budget	336,136	501,833	519,130	412,130	(89,703)
Community Events					
Operating	46,265	38,100	40,100	40,100	2,000
Capital Outlay	-	-	-	-	-
Total Community Events Budget	46,265	38,100	40,100	40,100	2,000
Total Community Services	382,400	539,933	559,230	452,230	(87,703)

General Fund Budget Classification	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Council on Aging					
Salaries	256,962	286,744	300,224	300,224	13,480
Operating	181,260	153,175	154,474	154,474	1,299
Capital Outlay	-	-	-	-	-
Total Council on Aging Budget	438,222	439,919	454,698	454,698	14,779
Facilities					
Town Facilities and Grounds					
Salaries	290,854	293,014	334,750	334,750	41,736
Operating	274,024	226,993	229,765	229,765	2,772
Capital Outlay	34,191	-	-	-	-
Total Town Facilities and Grounds Budget	599,068	520,007	564,515	564,515	44,508
Town Hall					
Salaries	58,053	59,872	61,343	61,343	1,471
Operating	207,305	199,984	201,784	201,784	1,800
Capital Outlay	-	-	-	-	-
Total Town Hall Budget	265,358	259,856	263,127	263,127	3,271
Total Facilities	864,426	779,863	827,642	827,642	47,779
Library					
Salaries	1,047,408	1,079,537	1,124,508	1,124,508	44,971
Operating	380,649	394,121	421,211	421,211	27,090
Capital Outlay	-	-	-	-	-
Total Library Budget	1,428,057	1,473,658	1,545,719	1,545,719	72,061
Planning and Development					
Planning (Community Development)					
Salaries	177,849	223,537	231,449	231,449	7,911
Operating	36,310	27,692	27,692	27,692	-
Capital Outlay	-	-	-	-	-
Total Community Development Budget	214,158	251,229	259,141	259,141	7,911

General Fund Budget Classification	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Building Department					
Salaries	344,573	355,323	368,970	368,970	13,646
Operating	14,140	16,929	10,309	10,309	(6,620)
Capital Outlay	-	-	-	-	-
Total Building Department Budget	358,714	372,252	379,279	379,279	7,026
Board of Health					
Salaries	222,969	291,244	302,462	302,462	11,218
Operating	35,504	22,688	20,755	20,755	(1,933)
Capital Outlay	-	-	-	-	-
Total Board of Health Budget	258,473	313,932	323,217	323,217	9,285
Total Planning and Development	831,345	937,414	961,637	961,637	24,223
Public Safety					
Police					
Salaries	6,831,610	7,392,493	7,479,895	7,480,705	88,211
Operating	858,365	879,360	892,199	892,199	12,839
Capital Outlay	397,746	318,867	411,737	358,204	39,337
Total Police Budget	8,087,721	8,590,721	8,783,831	8,731,108	140,387
Fire					
Salaries	5,682,250	5,983,694	6,120,926	6,120,926	137,233
Operating	526,401	497,986	526,804	526,804	28,818
Capital Outlay	-	-	-	-	-
Total Fire Budget	6,208,651	6,481,679	6,647,730	6,647,730	166,051
Emergency Management					
Salaries	-	-	-	-	-
Operating	1,899	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Emergency Mgt. Budget	1,899	-	-	-	-
Parking Clerk					
Salaries	4,000	4,000	4,000	4,000	-
Operating	123	1,200	1,200	1,200	-
Capital Outlay	-	-	-	-	-
Total Parking Clerk Budget	4,123	5,200	5,200	5,200	-
Total Public Safety Budget	14,302,393	15,077,600	15,436,762	15,384,038	306,438

General Fund Budget Classification	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
School Departments					
Tewksbury					
Salaries	35,858,444	37,570,983	38,690,763	38,690,763	1,119,780
Operating	15,222,510	14,679,800	15,504,896	15,504,896	825,096
Capital Outlay	837,049	789,603	789,603	789,603	-
Total School Operating Budget	51,918,003	53,040,386	54,985,262	54,985,262	1,944,876
Offsets	-	-	-	-	-
Net School Operating Budget	51,918,003	53,040,386	54,985,262	54,985,262	1,944,876
Fixed Costs					
Health	7,855,062	8,160,761	8,642,226	8,642,226	481,465
Retirement	1,619,695	1,727,370	1,869,007	1,869,007	141,637
Medicare	482,525	550,186	505,975	505,975	(44,211)
Unemployment	1,925	150,000	50,000	50,000	(100,000)
Insurance	297,070	454,961	452,935	452,935	(2,026)
Principal	-	-	-	-	-
Long Term Interest	-	-	-	-	-
Short Term Interest	-	-	-	-	-
Total Fixed Costs	10,256,277	11,043,278	11,520,143	11,520,143	476,865
Town Tewksbury School Budget	62,174,279	64,083,664	66,505,405	66,505,405	2,421,741
Exempt School Debt Principal	4,419,155	4,195,000	4,210,000	4,210,000	15,000
Exempt School Exempt Interest	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)
Shawsheen Regional Vocational School	6,843,037	7,369,366	8,018,527	8,018,527	649,161
Essex North Shore Agricultural and Tech. School District	113,276	133,414	87,408	87,408	(46,006)
Total School Departments	76,172,280	78,189,894	81,020,039	81,020,039	2,830,145
Department of Public Works					
DPW Administration					
<i>Salaries</i>	405,699	595,231	438,361	407,931	(187,300)
Water Enterprise Fund Allocation	(66,128)	(72,408)	(70,305)	(70,305)	2,103
Sewer Enterprise Fund Allocation	(66,128)	(72,408)	(70,305)	(70,305)	2,103
<i>Total Salaries Net of Allocations</i>	273,443	450,415	297,751	267,321	(183,094)
<i>Operating</i>	126,499	140,140	154,665	140,585	445
Water Enterprise Fund Allocation	(36,111)	(35,035)	(35,146)	(35,146)	(111)
Sewer Enterprise Fund Allocation	(36,111)	(35,035)	(35,146)	(35,146)	(111)
<i>Total Operating Net of Allocations</i>	54,277	70,070	84,373	70,293	223
<i>Capital Outlay</i>	-	-	-	-	-
Total DPW Administration Budget	532,198	735,371	593,026	548,516	(186,855)
Total DPW Administration Budget Net Allocations	327,720	520,485	382,124	337,614	(182,871)
DPW Engineering					
<i>Salaries</i>	494,117	534,261	502,664	536,701	2,440
Water Enterprise Fund Allocation	(166,892)	(172,301)	(179,297)	(179,297)	(6,996)
Sewer Enterprise Fund Allocation	(164,778)	(172,267)	(179,360)	(179,360)	(7,093)
<i>Total Salaries Net of Allocations</i>	162,447	189,693	144,007	178,044	(11,649)
<i>Operating</i>	41,972	789,867	537,485	537,485	(252,382)
Water Enterprise Fund Allocation	(16,775)	(16,744)	(15,744)	(15,744)	1,000
Sewer Enterprise Fund Allocation	(13,580)	(13,555)	(12,745)	(12,745)	810
<i>Total Operating Net of Allocations</i>	11,617	759,568	508,996	508,996	(250,572)
<i>Capital Outlay</i>	-	-	-	-	-
Total DPW Engineering Budget	536,089	1,324,128	1,040,149	1,074,186	(249,942)
Total DPW Engineering Budget Net Allocations	174,064	949,261	653,003	687,040	(262,221)

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DPW Highway					
Salaries	900,598	1,072,861	1,134,022	1,134,022	61,162
Operating	362,628	381,065	408,875	408,875	27,810
Capital Outlay	-	-	-	-	-
Total DPW Highway Budget	1,263,226	1,453,926	1,542,897	1,542,897	88,972
DPW Forestry					
Salaries	-	-	-	-	-
Operating	136,458	117,200	132,460	132,460	15,260
Capital Outlay	-	-	-	-	-
Total DPW Forestry Budget	136,458	117,200	132,460	132,460	15,260
DPW Fleet Maintenance					
Salaries	299,920	328,093	343,511	343,511	15,418
Water Enterprise Fund Allocation	(51,496)	(54,021)	(58,594)	(58,594)	(4,573)
Sewer Enterprise Fund Allocation	(51,496)	(54,021)	(58,594)	(58,594)	(4,573)
Total Salaries Net of Allocations	196,928	220,051	226,323	226,323	6,272
Operating	605,467	576,845	717,580	717,580	140,735
Water Enterprise Fund Allocation	(55,299)	(60,007)	(77,436)	(77,436)	(17,429)
Sewer Enterprise Fund Allocation	(55,299)	(60,007)	(77,436)	(77,436)	(17,429)
Total Operating Net of Allocations	494,869	456,831	562,708	562,708	105,877
Capital Outlay	3,163	-	24,640	-	-
Total DPW Fleet Maint, Budget	908,550	904,938	1,085,731	1,061,091	156,153
Total DPW Fleet Maint, Budget Net Allocations	694,960	676,882	813,671	789,031	112,149
DPW Snow and Ice					
Salaries	197,764	95,000	95,000	95,000	-
Operating	616,017	161,000	161,000	161,000	-
Capital Outlay	-	-	-	-	-
Total DPW Snow and Ice Budget	813,781	256,000	256,000	256,000	-
Street Lighting					
Operating	475,617	72,750	72,750	72,750	-
Total Street Lighting Budget	475,617	72,750	72,750	72,750	-
Solid Waste					
Operating	2,723,723	2,858,367	3,438,814	3,438,814	580,447
Total Solid Waste Budget	2,723,723	2,858,367	3,438,814	3,438,814	580,447
Total DPW Budget	7,389,641	7,722,680	8,161,827	8,126,714	404,034
Total DPW Budget Net Allocations	6,609,548	6,904,871	7,291,719	7,256,606	351,735

General Fund Budget Classification	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Unclassified					
Non-Exempt Principal Maturing Debt	215,000	1,530,000	1,530,000	1,530,000	-
Non Exempt Interest-Maturing Debt	93,731	959,807	959,807	959,807	-
Interest-Temporary Loans	-	-	-	-	-
Exempt Principal Maturing Debt	3,677,490	3,772,500	3,935,000	3,935,000	162,500
Exempt Interest-Maturing Debt	1,323,344	1,148,994	960,369	960,369	(188,625)
<i>Middlesex Retirement Assmt.</i>	7,557,697	8,060,740	9,063,541	9,063,541	1,002,801
Water Enterprise Fund Allocation	(433,124)	(464,408)	(536,995)	(536,995)	(72,587)
Sewer Enterprise Fund Allocation	(80,323)	(86,065)	(52,951)	(52,951)	33,114
Cable Enterprise Fund Allocation	(12,550)	(13,445)	(14,096)	(14,096)	(651)
<i>Total Retirement</i>	7,031,700	7,496,822	8,459,499	8,459,499	962,677
Occupational Injury Reserve	125,000	125,000	125,000	125,000	-
Unemployment Compensation	1,925	10,000	10,000	10,000	-
<i>Group Insurance</i>	4,855,274	5,143,791	5,501,871	5,501,871	358,080
Water Enterprise Fund Allocation	(358,286)	(368,885)	(371,401)	(371,401)	(2,516)
Sewer Enterprise Fund Allocation	(132,241)	(127,887)	(141,131)	(141,131)	(13,244)
Cable Enterprise Fund Allocation	(15,443)	(16,176)	(16,930)	(16,930)	(754)
<i>Total Group Insurance</i>	4,349,304	4,630,843	4,972,409	4,972,409	341,566
<i>Medicare Tax</i>	375,021	302,535	329,194	329,194	26,659
Water Enterprise Fund Allocation	(21,990)	(24,511)	(28,411)	(28,411)	(3,900)
Sewer Enterprise Fund Allocation	(6,126)	(8,660)	(9,646)	(9,646)	(986)
Cable Enterprise Fund Allocation	(2,521)	(2,683)	(2,830)	(2,830)	(147)
<i>Total Medicare Tax</i>	344,384	266,681	288,307	288,307	21,626
Other-Post Employment Benefits	650,000	650,000	650,000	650,000	
<i>Property and Liability Insurance</i>	547,855	691,353	743,322	743,322	51,969
Water Enterprise Fund Allocation	(90,939)	(103,061)	(117,324)	(117,324)	(14,263)
Sewer Enterprise Fund Allocation	(25,301)	(28,521)	(32,736)	(32,736)	(4,215)
<i>Total Property and Liability</i>	431,615	559,771	593,262	593,262	33,491
<i>North Middlesex Regional Emergency Communications Center</i>	400,000	490,809	490,809	490,809	-
Total Unclassified Budget	19,822,337	22,885,529	24,298,913	24,298,913	1,413,384
Total Unclassified Budget Net Allocations	18,643,493	21,641,227	22,974,462	22,974,462	1,333,235
Total Budget Before Transfers, Allocations and Offsets	124,637,258	131,428,821	136,629,968	136,435,133	5,006,312
Total Budget Before Transfers Net Allocations/Offsets	122,565,285	129,245,158	134,300,230	134,105,395	4,860,237
Transfers					
To the Sewer Enterprise Fund	-	-	-	-	-
To the Water Enterprise Fund	-	-	-	-	-
Special Revenue	-	-	-	-	-
Town Trust Funds	-	-	-	-	-
Total Transfers	-	-	-	-	-
ATM General Fund Budget	122,565,285	129,245,158	134,300,230	134,105,395	4,860,237

Town and School Budget w/o Exempt Debt	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Total Town Budget	43,464,144	48,317,433	50,714,560	50,519,725	2,202,291
Total Town Budget Net Allocations	41,392,171	46,133,770	48,384,822	48,189,987	2,056,216
Total School Budget	62,174,279	64,083,664	66,505,405	66,505,405	2,421,741
Total School Budget Net Offsets	62,174,279	64,083,664	66,505,405	66,505,405	2,421,741
Total Budget w/o Exempt Debt	105,638,423	112,401,097	117,219,965	117,025,129	4,624,032
Total Budget w/o Exempt Debt Net Allocations	103,566,450	110,217,434	114,890,227	114,695,391	4,477,957
Town As a % of Total Budget w/o Exempt Debt	41%	43%	43%	43%	0.18%
Town As a % of Total Budget w/o Exempt Debt Net Allocations	40%	42%	42%	42%	0.16%
School As a % of Total Budget w/o Exempt Debt	59%	57%	57%	57%	-0.18%
School As a % of Total Budget w/o Exempt Debt Net Allocations	60%	58%	58%	58%	-0.16%
Shawsheen Tech	6,843,037	7,369,366	8,018,527	8,018,527	649,161
Essex North Shore Agricultural and Tech. School District	113,276	133,414	87,408	87,408	(46,006)
Town Exempt Principal	3,677,490	3,772,500	3,935,000	3,935,000	162,500
Town Exempt Interest	1,323,344	1,148,994	960,369	960,369	(188,625)
Total Exempt Town Debt	5,000,834	4,921,494	4,895,369	4,895,369	(26,125)
School Exempt Principal	4,419,155	4,195,000	4,210,000	4,210,000	15,000
School Exempt Interest	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)
Total Exempt School Debt	7,041,688	6,603,450	6,408,700	6,408,700	(194,750)
Grand Total	124,637,258	131,428,821	136,629,968	136,435,133	5,006,312
Grand Total Net Allocations	122,565,285	129,245,158	134,300,230	134,105,395	4,860,237

General Fund Budget Classification Budget Summary	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Town Salaries	19,352,320	20,880,166	21,124,987	21,129,403	249,238
School Salaries	35,858,444	37,570,983	38,690,763	38,690,763	1,119,780
Town Operating	6,131,498	6,287,798	6,310,839	6,189,760	(98,039)
School Operating	15,222,510	14,679,800	15,504,896	15,504,896	825,096
Town Capital Outlay	435,099	327,067	436,377	358,204	31,137
School Capital Outlay	837,049	789,603	789,603	789,603	-
Town Principal Debt	215,000	1,530,000	1,530,000	1,530,000	-
Town Interest Debt	93,731	959,807	959,807	959,807	-
Town Temporary Interest	-	-	-	-	-
Town Exempt Principal Debt	3,677,490	3,772,500	3,935,000	3,935,000	162,500
Town Exempt Interest Debt	1,323,344	1,148,994	960,369	960,369	(188,625)
School Principal Debt	-	-	-	-	-
School Interest Debt	-	-	-	-	-
School Temporary Interest	-	-	-	-	-
School Exempt Principal Debt	4,419,155	4,195,000	4,210,000	4,210,000	15,000
School Exempt Interest Debt	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)
Town Health insurance	4,855,274	5,143,791	5,501,871	5,501,871	358,080
School Health insurance	7,855,062	8,160,761	8,642,226	8,642,226	481,465
Town Retirement	7,557,697	8,060,740	9,063,541	9,063,541	1,002,801
School Retirement	1,619,695	1,727,370	1,869,007	1,869,007	141,637
Town Other Fixed/Unclassified Costs	1,049,801	1,128,888	1,207,516	1,207,516	78,628
School Other Fixed Costs	781,520	1,155,147	1,008,910	1,008,910	(146,237)
OPEB	650,000	650,000	650,000	650,000	-
North Middlesex Regional Emergency Communications Center	400,000	490,809	490,809	490,809	-
Solid Waste	2,723,723	2,858,367	3,438,814	3,438,814	580,447
Shawsheen Tech	6,843,037	7,369,366	8,018,527	8,018,527	649,161
Essex North Shore Agricultural and Tech. School District	113,276	133,414	87,408	87,408	(46,006)
Total Budget	124,637,258	131,428,821	136,629,968	136,435,133	5,006,312
Town Allocations	(2,071,973)	(2,183,663)	(2,329,738)	(2,329,738)	(146,075)
School Offsets	-	-	-	-	-
Total Budget Net Allocations/Offsets	122,565,285	129,245,158	134,300,230	134,105,395	4,860,237
Total Town Budget	43,464,144	48,317,433	50,714,560	50,519,725	2,202,291
Total Town Budget Net Allocations	41,392,171	46,133,770	48,384,822	48,189,987	2,056,216
Town Exempt Principal	3,677,490	3,772,500	3,935,000	3,935,000	162,500
Town Exempt Interest	1,323,344	1,148,994	960,369	960,369	(188,625)
Total Exempt Town Debt	5,000,834	4,921,494	4,895,369	4,895,369	(26,125)
Total School Budget	62,174,279	64,083,664	66,505,405	66,505,405	2,421,741
Total School Budget Net Allocations	62,174,279	64,083,664	66,505,405	66,505,405	2,421,741
School Exempt Principal	4,419,155	4,195,000	4,210,000	4,210,000	15,000
School Exempt Interest	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)
Total Exempt School Debt	7,041,688	6,603,450	6,408,700	6,408,700	(194,750)
Shawsheen Tech	6,843,037	7,369,366	8,018,527	8,018,527	649,161
Essex North Shore Agricultural and Tech. School District	113,276	133,414	87,408	87,408	(46,006)
Total Budget w/o Offsets or Allocations	124,637,258	131,428,821	136,629,968	136,435,133	5,006,312
Total Budget Net Allocations/Offsets	122,565,285	129,245,158	134,300,230	134,105,395	4,860,237

General Fund Budget Classification Budget Summary	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Total General Government	1,745,659	2,016,636	1,938,789	1,938,789	(77,847)
Total General Government Net Allocations	1,718,413	1,986,578	1,903,828	1,903,828	(82,750)
Total Finance Department	1,260,498	1,365,695	1,424,713	1,424,713	59,019
Total Finance Department Net Allocations	1,174,708	1,274,201	1,324,495	1,324,495	50,295
Total Community Services	382,400	539,933	559,230	452,230	(87,703)
Total Council on Aging Budget	438,222	439,919	454,698	454,698	14,779
Total Facilities	864,426	779,863	827,642	827,642	47,779
Total Library Budget	1,428,057	1,473,658	1,545,719	1,545,719	72,061
Total Planning and Development	831,345	937,414	961,637	961,637	24,223
Total Public Safety Budget	14,702,393	15,568,409	15,927,571	15,874,847	306,438
Total DPW Budget	7,389,641	7,722,680	8,161,827	8,126,714	404,034
Total DPW Budget Net Allocations	6,609,548	6,904,871	7,291,719	7,256,606	351,735
Town Unclassified Budget Minus Exempt Debt	14,421,504	17,473,226	18,912,735	18,912,735	1,439,509
Town Unclassified Budget Net Allocations Minus Exempt Debt	13,242,660	16,228,924	17,588,284	17,588,284	1,359,360
Town Exempt Principal Debt	3,677,490	3,772,500	3,935,000	3,935,000	162,500
Town Exempt Interest Debt	1,323,344	1,148,994	960,369	960,369	(188,625)
Total Town Budget	48,464,978	53,238,927	55,609,929	55,415,093	2,176,166
Total Town Budget net Allocations	46,393,005	51,055,264	53,280,191	53,085,355	2,030,091
School Budget					
Salaries	35,858,444	37,570,983	38,690,763	38,690,763	1,119,780
Operating	15,222,510	14,679,800	15,504,896	15,504,896	825,096
Capital Outlay	837,049	789,603	789,603	789,603	-
School Unclassified Budget	10,256,277	11,043,278	11,520,143	11,520,143	476,865
School Exempt Debt Principal	4,419,155	4,195,000	4,210,000	4,210,000	15,000
School Exempt Interest	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)
Total School Budget	69,215,967	70,687,114	72,914,105	72,914,105	2,226,991
Offsets	-	-	-	-	-
Total School Budget Allocations	69,215,967	70,687,114	72,914,105	72,914,105	2,226,991
Shawsheen Regional Vocational School	6,843,037	7,369,366	8,018,527	8,018,527	649,161
Essex North Shore Agricultural and Tech. School District	113,276	133,414	87,408	87,408	(46,006)
Total Budget Before Transfers, Allocations and Offsets	124,637,258	131,428,821	136,629,968	136,435,133	5,006,312
Total Budget Before Transfers Net Allocations/Offsets	122,565,285	129,245,158	134,300,230	134,105,395	4,860,237

General Fund Budget Classification Salary Summary	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Total General Government Salaries	1,113,719	1,204,835	1,119,577	1,119,577	(85,258)
Total General Government Salaries Net Allocations	1,087,245	1,175,679	1,089,822	1,089,822	(85,857)
					-
Total Finance Department Salaries	930,154	967,312	1,034,063	1,034,063	66,751
Total Finance Department Salaries Net Allocations	869,576	902,942	961,631	961,631	58,689
					-
Total Community Services Salaries	93,822	113,113	129,260	129,260	16,147
					-
Total Council on Aging Salaries	256,962	286,744	300,224	300,224	13,480
					-
Total Facilities Salaries	348,907	352,886	396,093	396,093	43,207
					-
Total Library Budget	1,047,408	1,079,537	1,124,508	1,124,508	44,971
					-
Total Planning and Development Salaries	745,391	870,105	902,881	902,881	32,776
					-
Total Public Safety Salaries	12,517,860	13,380,187	13,604,821	13,605,631	225,444
					-
Total DPW Salaries	2,298,097	2,625,446	2,513,559	2,517,166	(108,280)
Total DPW Salaries Net Allocations	1,731,179	2,028,020	1,897,104	1,900,711	(127,309)
Total Salary Budget	19,352,320	20,880,166	21,124,987	21,129,403	249,238
Total Salary Budget Net Allocations	18,698,350	20,189,214	20,406,345	20,410,761	221,548
School Salaries	35,858,444	37,570,983	38,690,763	38,690,763	1,119,780
Grand Total Salary Budget	55,210,764	58,451,149	59,815,749	59,820,166	1,369,017
Grand Total Salary Budget Net Allocations	54,556,794	57,760,197	59,097,107	59,101,524	1,341,327

General Fund Budget Classification Operating Summary	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Total General Government Operating	631,940	803,601	819,212	819,212	15,611
Total General Government Operating Net Allocations	631,168	802,699	814,006	814,006	11,307
					-
Total Finance Department Operating	330,344	398,382	390,649	390,650	(7,733)
Total Finance Department Operating Net Allocations	305,132	371,258	362,863	362,864	(8,395)
					-
Total Community Services Operating	288,578	426,820	429,970	322,970	(103,850)
					-
Total Council on Aging Operating	181,260	153,175	154,474	154,474	1,299
					-
Total Facilities	481,329	426,977	431,549	431,549	4,572
					-
Total Library Budget	380,649	394,121	421,211	421,211	27,090
					-
Total Planning and Development Operating	85,954	67,309	58,756	58,756	(8,553)
					-
Total Public Safety Operating	1,786,787	1,869,355	1,911,012	1,911,012	41,657
					-
Total DPW Operating	5,088,381	5,097,234	5,623,629	5,609,549	512,315
Total DPW Operating Net Allocations	4,875,206	4,876,851	5,369,976	5,355,896	479,045
					-
Total Operating Budget	9,255,221	9,636,974	10,240,462	10,119,382	482,408
Total Operating Budget Net Allocations	9,016,062	9,388,565	9,953,817	9,832,737	444,172
School Operating	15,222,510	14,679,800	15,504,896	15,504,896	825,096
Grand Total Operating Budget	24,477,731	24,316,774	25,745,358	25,624,278	1,307,504
Grand Total Operating Budget Net Allocations	24,238,572	24,068,365	25,458,713	25,337,633	1,269,268

General Fund Budget Classification	FY2022	FY2023	FY2024	FY2024	BUDGET
Capital Outlay	EXPENDED	BUDGETED	DEPT REQ	TM REC	INC/DEC
Total General Government Capital Outlay	-	8,200	-	-	(8,200)
Total Finance Department Capital Outlay	-	-	-	-	-
Total Community Services Capital Outlay	-	-	-	-	-
Total Council on Aging Capital Outlay	-	-	-	-	-
Total Facilities Capital Outlay	34,191	-	-	-	-
Total Library Budget	-	-	-	-	-
Total Planning and Development Capital Outlay	-	-	-	-	-
Total Public Safety Capital Outlay	397,746	318,867	411,737	358,204	39,337
Total DPW Capital Outlay	3,163	-	24,640	-	-
Total DPW Capital Outlay Net Allocations	3,163	-	24,640	-	-
Total Capital Outlay Budget	435,099	327,067	436,377	358,204	31,137
Total Capital Outlay Budget Net Allocations	435,099	327,067	436,377	358,204	31,137
School Capital Outlay	837,049	789,603	789,603	789,603	-
Grand Total Capital Outlay Budget	1,272,148	1,116,670	1,225,980	1,147,807	31,137
Grand Total Capital Outlay Budget Net Allocations	1,272,148	1,116,670	1,225,980	1,147,807	31,137

General Fund Budget Classification	<u>FY2022 EXPENDED</u>	<u>FY2023 BUDGETED</u>	<u>FY2024 DEPT REQ</u>	<u>FY2024 TM REC</u>	<u>BUDGET INC/DEC</u>
Unclassified					
Town Unclassified Budget Minus Exempt Debt	14,421,504	17,473,226	18,912,735	18,912,735	1,439,509
Town Unclassified Budget Net Allocations Minus Exempt Debt	13,242,660	16,228,924	17,588,284	17,588,284	1,359,360
School Unclassified Budget	10,256,277	11,043,278	11,520,143	11,520,143	476,865
Total Unclassified Budget	24,677,780	28,516,504	30,432,878	30,432,878	1,916,374
Total Unclassified Budget Net Allocations	23,498,936	27,272,202	29,108,427	29,108,427	1,836,225
Exempt Debt					
Town Exempt Principal Debt	3,677,490	3,772,500	3,935,000	3,935,000	162,500
Town Exempt Interest Debt	1,323,344	1,148,994	960,369	960,369	(188,625)
School Exempt Debt Principal	4,419,155	4,195,000	4,210,000	4,210,000	15,000
School Exempt Interest	2,622,533	2,408,450	2,198,700	2,198,700	(209,750)
Total Exempt Principal	8,096,645	7,967,500	8,145,000	8,145,000	177,500
Total Exempt Interest	3,945,877	3,557,444	3,159,069	3,159,069	(398,375)

Water and Sewer Allocations
General Fund Budget Classification

	<u>FY2022</u> <u>EXPENDED</u>	<u>FY2023</u> <u>BUDGETED</u>	<u>FY2024</u> <u>DEPT REQ</u>	<u>FY2024</u> <u>TM REC</u>	<u>BUDGET</u> <u>INC/DEC</u>
General Government					
Town Manager					
Salaries					
Water Enterprise Fund Allocation	(9,886)	(10,356)	(10,615)	(10,615)	(259)
Sewer Enterprise Fund Allocation	(9,886)	(10,356)	(10,615)	(10,615)	(259)
Total Salaries Allocations	(19,772)	(20,712)	(21,230)	(21,230)	(518)
Total Water Allocations	(9,886)	(10,356)	(10,615)	(10,615)	(259)
Total Sewer Allocations	(9,886)	(10,356)	(10,615)	(10,615)	(259)
Total All Allocations	(19,772)	(20,712)	(21,230)	(21,230)	(518)
Human Resources					
Salaries					
Water Enterprise Fund Allocation	(1,523)	(1,634)	(1,711)	(1,711)	(77)
Sewer Enterprise Fund Allocation	(1,523)	(1,634)	(1,711)	(1,711)	(77)
Total Salaries Allocations	(3,046)	(3,268)	(3,422)	(3,422)	(154)
Operating					
Water Enterprise Fund Allocation	(386)	(451)	(563)	(563)	(112)
Sewer Enterprise Fund Allocation	(386)	(451)	(563)	(563)	(112)
Total Operating Allocations	(386)	(451)	(563)	(563)	-
Total Water Allocations	(1,909)	(2,085)	(2,274)	(2,274)	(189)
Total Sewer Allocations	(1,909)	(2,085)	(2,274)	(2,274)	(189)
Total All Allocations	(3,818)	(4,170)	(4,548)	(4,548)	(378)
Computer Services					
Salaries					
Water Enterprise Fund Allocation	(1,828)	(2,588)	(3,402)	(3,402)	(814)
Sewer Enterprise Fund Allocation	(1,828)	(2,588)	(1,701)	(1,701)	887
Total Salaries Allocations	(3,656)	(5,176)	(5,103)	(5,103)	73
Operating					
Water Enterprise Fund Allocation	-	-	(2,720)	(2,720)	(2,720)
Sewer Enterprise Fund Allocation	-	-	(1,360)	(1,360)	(1,360)
Total Operating Allocations	-	-	(4,080)	(4,080)	(4,080)
Total Water Allocations	(1,828)	(2,588)	(6,122)	(6,122)	(3,534)
Total Sewer Allocations	(1,828)	(2,588)	(3,061)	(3,061)	(473)
Total All Allocations	(3,656)	(5,176)	(9,183)	(9,183)	(4,007)
Finance Department					
Accounting					
Salaries					
Water Enterprise Fund Allocation	(5,667)	(5,947)	(6,454)	(6,454)	(507)
Sewer Enterprise Fund Allocation	(5,667)	(5,947)	(6,454)	(6,454)	(507)
Sewer Enterprise Fund Allocation	(11,334)	(11,894)	(12,908)	(12,908)	(1,014)
Operating					
Water Enterprise Fund Allocation	(4,382)	(4,650)	(5,358)	(5,358)	(708)
Sewer Enterprise Fund Allocation	(4,382)	(4,650)	(5,358)	(5,358)	(708)
Sewer Enterprise Fund Allocation	(8,764)	(9,300)	(10,716)	(10,716)	(1,416)
Total Water Allocations	(10,049)	(10,597)	(11,812)	(11,812)	(1,215)
Total Sewer Allocations	(10,049)	(10,597)	(11,812)	(11,812)	(1,215)
Total All Allocations	(20,098)	(21,194)	(23,624)	(23,624)	(2,430)

Water and Sewer Allocations
General Fund Budget Classification

	<u>FY2022</u> <u>EXPENDED</u>	<u>FY2023</u> <u>BUDGETED</u>	<u>FY2024</u> <u>DEPT REQ</u>	<u>FY2024</u> <u>TM REC</u>	<u>BUDGET</u> <u>INC/DEC</u>
Treasurer/Collector					
Salaries					
Water Enterprise Fund Allocation	(24,622)	(26,238)	(29,762)	(29,762)	(3,524)
Sewer Enterprise Fund Allocation	(24,622)	(26,238)	(29,762)	(29,762)	(3,524)
Total Salaries Allocations	(49,244)	(52,476)	(59,524)	(59,524)	(7,048)
Operating					
Water Enterprise Fund Allocation	(8,224)	(8,912)	(8,535)	(8,535)	377
Sewer Enterprise Fund Allocation	(8,224)	(8,912)	(8,535)	(8,535)	377
Total Operating Allocations	(16,448)	(17,824)	(17,070)	(17,070)	754
Total Water Allocations	(32,846)	(35,150)	(38,297)	(38,297)	(3,147)
Total Sewer Allocations	(32,846)	(35,150)	(38,297)	(38,297)	(3,147)
Total All Allocations	(65,692)	(70,300)	(76,594)	(76,594)	(6,294)
Department of Public Works					
DPW Administration					
Salaries					
Water Enterprise Fund Allocation	(66,128)	(72,408)	(70,305)	(70,305)	2,103
Sewer Enterprise Fund Allocation	(66,128)	(72,408)	(70,305)	(70,305)	2,103
Total Salaries Allocations	(132,256)	(144,816)	(140,610)	(140,610)	4,206
Operating					
Water Enterprise Fund Allocation	(36,111)	(35,035)	(35,146)	(35,146)	(111)
Sewer Enterprise Fund Allocation	(36,111)	(35,035)	(35,146)	(35,146)	(111)
Total Operating Allocations	(72,222)	(70,070)	(70,292)	(70,292)	(222)
Total Water Allocations	(102,239)	(107,443)	(105,451)	(105,451)	1,992
Total Sewer Allocations	(102,239)	(107,443)	(105,451)	(105,451)	1,992
Total All Allocations	(204,478)	(214,886)	(210,902)	(210,902)	3,984
DPW Engineering					
Salaries					
Water Enterprise Fund Allocation	(166,892)	(172,301)	(179,297)	(179,297)	(6,996)
Sewer Enterprise Fund Allocation	(164,778)	(172,267)	(179,360)	(179,360)	(7,093)
Total Salaries Allocations	(331,670)	(344,568)	(358,657)	(358,657)	(14,089)
Operating					
Water Enterprise Fund Allocation	(16,775)	(16,744)	(15,744)	(15,744)	1,000
Sewer Enterprise Fund Allocation	(13,580)	(13,555)	(12,745)	(12,745)	810
Total Operating Allocations	(30,355)	(30,299)	(28,489)	(28,489)	1,810
Total Water Allocations	(183,667)	(189,045)	(195,041)	(195,041)	(5,996)
Total Sewer Allocations	(178,358)	(185,822)	(192,105)	(192,105)	(6,283)
Total All Allocations	(362,025)	(374,867)	(387,146)	(387,146)	(12,279)
DPW Fleet Maintenance					
Salaries					
Water Enterprise Fund Allocation	(51,496)	(54,021)	(58,594)	(58,594)	(4,573)
Sewer Enterprise Fund Allocation	(51,496)	(54,021)	(58,594)	(58,594)	(4,573)
Total Salaries Allocations	(102,992)	(108,042)	(117,188)	(117,188)	(9,146)
Operating					
Water Enterprise Fund Allocation	(55,299)	(60,007)	(77,436)	(77,436)	(17,429)
Sewer Enterprise Fund Allocation	(55,299)	(60,007)	(77,436)	(77,436)	(17,429)
Total Operating Allocations	(110,598)	(120,014)	(154,872)	(154,872)	(34,858)
Total Water Allocations	(106,795)	(114,028)	(136,030)	(136,030)	(52,287)
Total Sewer Allocations	(106,795)	(114,028)	(136,030)	(136,030)	(87,145)
Total All Allocations	(213,590)	(228,056)	(272,060)	(272,060)	(139,432)

Water and Sewer Allocations General Fund Budget Classification	FY2022 EXPENDED	FY2023 BUDGETED	FY2024 DEPT REQ	FY2024 TM REC	BUDGET INC/DEC
Middlesex Retirement Assmt.	7,557,697	8,060,740	9,063,541	9,063,541	1,002,801
Water Enterprise Fund Allocation	(433,124)	(464,408)	(536,995)	(536,995)	(72,587)
Sewer Enterprise Fund Allocation	(80,323)	(86,065)	(52,951)	(52,951)	33,114
Cable Enterprise Fund Allocation	(12,550)	(13,445)	(14,096)	(14,096)	(651)
Total Retirement	7,031,700	7,496,822	8,459,499	8,459,499	962,677
Group Insurance	4,855,274	5,143,791	5,501,871	5,501,871	358,080
Water Enterprise Fund Allocation	(358,286)	(368,885)	(371,401)	(371,401)	(2,516)
Sewer Enterprise Fund Allocation	(132,241)	(127,887)	(141,131)	(141,131)	(13,244)
Cable Enterprise Fund Allocation	(15,443)	(16,176)	(16,930)	(16,930)	(754)
Total Group Insurance	4,349,304	4,630,843	4,972,409	4,972,409	341,566
Medicare Tax	375,021	302,535	329,194	329,194	26,659
Water Enterprise Fund Allocation	(21,990)	(24,511)	(28,411)	(28,411)	(3,900)
Sewer Enterprise Fund Allocation	(6,126)	(8,660)	(9,646)	(9,646)	(986)
Cable Enterprise Fund Allocation	(2,521)	(2,683)	(2,830)	(2,830)	(147)
Total Medicare Tax	344,384	266,681	288,307	288,307	21,626
Property and Liability Insurance	547,855	691,353	743,322	743,322	51,969
Water Enterprise Fund Allocation	(90,939)	(103,061)	(117,324)	(117,324)	(14,263)
Sewer Enterprise Fund Allocation	(25,301)	(28,521)	(32,736)	(32,736)	(4,215)
Total Property and Liability	431,615	559,771	593,262	593,262	33,491
Total Water Allocations Salaries	(328,042)	(345,493)	(360,140)	(360,140)	(14,647)
Total Sewer Allocations Salaries	(325,928)	(345,459)	(358,502)	(358,502)	(13,043)
Total Water Allocations Operating	(121,177)	(125,799)	(145,502)	(145,502)	446
Total Sewer Allocations Operating	(117,982)	(122,610)	(141,143)	(141,143)	(18,533)
Total Water Allocations Capital Outlay	-	-	-	-	-
Total Sewer Allocations Capital Outlay	-	-	-	-	-
Total Water Allocations Unclassified	(904,339)	(960,865)	(1,054,131)	(1,054,131)	(93,266)
Total Sewer Allocations Unclassified	(243,991)	(251,133)	(236,464)	(236,464)	14,669
Total Cable Allocations Unclassified	(30,514)	(32,304)	(33,856)	(33,856)	(1,552)
Grand Total Water Allocations	(1,353,558)	(1,432,157)	(1,559,773)	(1,559,773)	(127,616)
Grand Total Sewer Allocations	(687,901)	(719,202)	(736,109)	(736,109)	(16,907)
Grand Total Cable Allocatoons	(30,514)	(32,304)	(33,856)	(33,856)	(1,552)
Grand Total All Allocations	(2,071,973)	(2,183,663)	(2,329,738)	(2,329,738)	(146,075)