

<b>TOWN MANAGER UNCLASSIFIED</b>	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	FY2025 FIN COM REC
<i>Operating</i>										
105840 Regional Vocational School	6,924,597	6,924,597	6,843,037	6,843,037	7,369,366	7,369,366	8,018,527	8,499,639	8,499,639	
Essex North Shore Agr/ Tech.	135,934	135,934	142,731	113,276	133,414	77,961	87,408	117,947	117,947	
110912 Occupational Injury Reserve	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
110913 Unemployment Compensation	160,385	7,356	160,385	3,850	33,937	18,195	60,000	60,000	60,000	
110914 Group Insurance	12,584,043	12,021,773	12,650,426	12,204,366	12,918,437	12,610,331	13,664,635	14,730,001	14,730,001	
110945 Property and Liability Insurance	670,187	660,016	779,732	728,685	1,017,055	940,390	1,046,197	1,098,915	1,098,915	
NMRECC	500,000	500,000	490,809	400,000	490,809	-	490,809	632,515	632,515	
<b>Total Operating</b>	<b>21,100,146</b>	<b>20,374,675</b>	<b>21,192,120</b>	<b>20,418,214</b>	<b>22,088,018</b>	<b>21,141,243</b>	<b>23,492,576</b>	<b>25,264,017</b>	<b>25,264,017</b>	
<b>Total Budget</b>	<b>21,100,146</b>	<b>20,374,675</b>	<b>21,192,120</b>	<b>20,418,214</b>	<b>22,088,018</b>	<b>21,141,243</b>	<b>23,492,576</b>	<b>25,264,017</b>	<b>25,264,017</b>	-

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*105840 Regional Vocational School*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
6,924,597	6,924,597	6,843,037	6,843,037	7,369,366	7,369,366	8,018,527	<b>8,499,639</b>	<b>8,499,639</b>

Assessment for Shawsheen Tech, the decrease is due to reduction of students going to the Tech and the Towns over all enrollment not changing significantly. 6% Increase Proejected

8,499,639 8,499,639

*Total 105840 Regional Vocational School:*

8,499,639 8,499,639

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*Essex North Shore Agricultural and Technical School District*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
135,934	135,934	142,731	113,276	133,414	77,961	87,408	<b>117,947</b>	<b>117,947</b>

Student Assessment for students attending Essex North Shore Agricultural and Tech. School District

Current Assessment		New Assessment				
Tuition 5 Students \$20,405./pupil	102,025	Tuition 5 Students student and 6% Increase		108,147	108,147	108,147
Transportation	8,750	Transportation 12% ncrease		9,800	9,800	9,800
Special Increment	-	Special Increment 6% Increase		-	-	-
<b>Total</b>	<b>110,775</b>	<b>Total</b>		<b>117,947</b>		

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*110912 Occupational Injury Reserve*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
125,000	125,000	125,000	125,000	125,000	125,000	125,000	<b>125,000</b>	<b>125,000</b>

Cost of medical expensed for employees injured on duty 125,000 125,000

*Total 110912 Occupational Injury Reserve:* 125,000 125,000

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*110913 Unemployment Compensation*

	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
Town	10,385	3,678	10,385	1,925	10,385	9,097	10,000	<b>10,000</b>	<b>10,000</b>
School	150,000	3,678	150,000	1,925	23,552	9,097	50,000	<b>50,000</b>	<b>50,000</b>
<b>Total</b>	<b>160,385</b>	<b>7,356</b>	<b>160,385</b>	<b>3,850</b>	<b>33,937</b>	<b>18,195</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

Cost of unemployment claims:

Town	10,000	10,000
School	50,000	50,000

*Total 110913 Unemployment:* 60,000 60,000

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**  
*110914 Group Insurance*

	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
<b>Town</b>	<b>4,895,385</b>	<b>4,769,655</b>	<b>5,082,320</b>	<b>4,855,274</b>	<b>5,143,791</b>	<b>4,835,684</b>	<b>5,501,871</b>	<b>5,879,093</b>	<b>5,879,093</b>
Water Enterprise Fund Allocation	(330,668)	(330,668)	(358,286)	(358,286)	(368,885)	(368,885)	(371,401)	(450,853)	(450,853)
Sewer Enterprise Fund Allocation	(138,669)	(138,669)	(132,241)	(132,241)	(127,887)	(127,887)	(141,131)	(158,226)	(158,226)
Cable Enterprise Fund Allocation	(15,443)	(15,443)	(15,443)	(15,443)	(16,176)	(16,176)	(16,930)	(18,246)	(18,246)
<b>Total Group Insurance</b>	<b>4,410,605</b>	<b>4,284,875</b>	<b>4,576,350</b>	<b>4,349,304</b>	<b>4,630,843</b>	<b>4,322,736</b>	<b>4,972,409</b>	<b>5,251,768</b>	<b>5,251,768</b>
<b>School</b>	<b>8,173,438</b>	<b>7,736,898</b>	<b>8,074,076</b>	<b>7,855,062</b>	<b>8,287,594</b>	<b>8,287,594</b>	<b>8,692,226</b>	<b>9,478,233</b>	<b>9,478,233</b>
<b>Total</b>	<b>12,584,043</b>	<b>12,021,773</b>	<b>12,650,426</b>	<b>12,204,366</b>	<b>12,918,437</b>	<b>12,610,331</b>	<b>13,664,635</b>	<b>14,730,001</b>	<b>14,730,001</b>

Cost of Health Insurance: Includes a 8% Health Insurance Premium Increase, 5% Medex Increase and 0% increase for Dental premiums. Also includes additional enrollment. Town 5,879,093 School 9,478,233 5,879,093 9,478,233

*Total 110914 Group Insurance:* 15,357,326 15,357,326

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*110945 Property and Liability Insurance*

	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
<b>Town</b>	500,540	490,369	598,902	547,855	693,676	617,011	743,322	754,510	754,510
Water Enterprise Fund Allocation	(70,762)	(70,762)	(90,939)	(90,939)	(103,061)	(103,061)	(117,324)	(127,686)	(127,686)
Sewer Enterprise Fund Allocation	(13,770)	(13,770)	(25,301)	(25,301)	(28,521)	(28,521)	(32,736)	(31,852)	(31,852)
<b>Total Fire and Liability</b>	<b>416,008</b>	<b>405,837</b>	<b>482,662</b>	<b>431,615</b>	<b>562,094</b>	<b>485,429</b>	<b>593,262</b>	<b>594,972</b>	<b>594,972</b>
School	254,179	254,179	297,070	297,070	454,961	454,961	452,935	503,943	503,943
<b>Total Fire and Liability Insurance Net Allocations</b>	<b>670,187</b>	<b>660,016</b>	<b>779,732</b>	<b>728,685</b>	<b>1,017,055</b>	<b>940,390</b>	<b>1,046,197</b>	<b>1,098,915</b>	<b>1,098,915</b>

Property and Liability Insurance coverage for Town and School:      Town      754,510      754,510  
 The increase is based upon 10% of the previous years      School      503,943      503,943  
 premiums. Se below for detail.

*Total 110945 Fire and Liability Insurance:*      1,258,453      1,258,453

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*NMRECC*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	<b>FY2025 DEPT REQ</b>	<b>FY2025 TM REC</b>
500,000	500,000	490,809	400,000	490,809	-	490,809	<b>632,515</b>	<b>632,515</b>

Cost of the Town's 53% Share of the North Middlesex Regional Emergency Communications Center 632,515 632,515

*Total 110912 Occupational Injury Reserve:* 632,515 632,515