TOWN MANAGER UNCLASSIFIED		FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	**FY2025 DEPT REQ**	**FY2025 TM REC**	**FY2025 FIN COM REC**
Operating											
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	8,585,726	8,585,726	
	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	
	Total Operating	**21,100,146**	**20,374,675**	**21,192,120**	**20,418,214**	**22,088,018**	**21,141,243**	**23,492,576**	**25,350,104**	**25,350,104**	
	Total Budget	**21,100,146**	**20,374,675**	**21,192,120**	**20,418,214**	**22,088,018**	**21,141,243**	**23,492,576**	**25,350,104**	**25,350,104**	**-**

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	**8,585,726**	**8,585,726**

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	8,585,726	8,585,726
Total 105840 Regional Vocational School:	8,585,726	8,585,726

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	**117,947**	**117,947**

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	-	-	-
Total	110,775	Total	117,947		

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	**125,000**	**125,000**

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	**10,000**	**10,000**
School	150,000	3,678	150,000	1,925	23,552	9,097	50,000	**50,000**	**50,000**
Total	**160,385**	**7,356**	**160,385**	**3,850**	**33,937**	**18,195**	**60,000**	**60,000**	**60,000**

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**
Town	**4,895,385**	**4,769,655**	**5,082,320**	**4,855,274**	**5,143,791**	**4,835,684**	**5,501,871**	**5,879,093**	**5,879,093**
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)
Total Group Insurance	4,410,605	4,284,875	4,576,350	4,349,304	4,630,843	4,322,736	4,972,409	5,251,768	5,251,768
School	8,173,438	7,736,898	8,074,076	7,855,062	8,287,594	8,287,594	8,692,226	9,478,233	9,478,233
Total	**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**

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

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**
Town	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)
Total Fire and Liability	**416,008**	**405,837**	**482,662**	**431,615**	**562,094**	**485,429**	**593,262**	**594,972**	**594,972**
School	254,179	254,179	297,070	297,070	454,961	454,961	452,935	503,943	503,943
Total Fire and Liability Insurance Net Allocations	**670,187**	**660,016**	**779,732**	**728,685**	**1,017,055**	**940,390**	**1,046,197**	**1,098,915**	**1,098,915**

Property and Liability Insurance coverage for Town and School:	Town	754,510	754,510
The increase is based upon 10% of the previous years premiums. Se below for detail.	School	503,943	503,943
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	**FY2025 DEPT REQ**	**FY2025 TM REC**
500,000	500,000	490,809	400,000	490,809	-	490,809	**632,515**	**632,515**

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