

| General Fund Budget Classification                          | FY2018<br>EXPENDED | FY2019<br>BUDGETED | FY2020<br>DEPT REQ | FY2020<br>TM REC | BUDGET<br>INC/DEC |
|---|--------------------|--------------------|--------------------|------------------|-------------------|
| <b>General Government</b>                                   |                    |                    |                    |                  |                   |
| <b>Moderator</b>  |                    |                    |                    |                  |                   |
| <i>Salaries</i>   | 450                | 450                | 450                | 450              | -                 |
| <i>Operating</i>  | -                  | 75                 | 75                 | 75               | -                 |
| <i>Capital Outlay</i>                                       | -                  | -                  | -                  | -                | -                 |
| <b>Total Moderator Budget</b>                               | <b>450</b>         | <b>525</b>         | <b>525</b>         | <b>525</b>       | <b>-</b>          |
| <b>Selectmen</b>  |                    |                    |                    |                  |                   |
| <i>Salaries</i>   | 28,485             | 28,233             | 28,440             | 28,440           | 207               |
| <i>Operating</i>  | 130,433            | 137,494            | 136,870            | 136,870          | (624)             |
| <i>Capital Outlay</i>                                       | -                  | -                  | -                  | -                | -                 |
| <b>Total Selectmen Budget</b>                               | <b>158,918</b>     | <b>165,727</b>     | <b>165,310</b>     | <b>165,310</b>   | <b>(417)</b>      |
| <b>Town Manager</b>   |                    |                    |                    |                  |                   |
| <i>Salaries</i>   | 415,714            | 427,957            | 462,248            | 462,248          | 34,291            |
| Water Enterprise Fund Allocation                            | (8,099)            | (8,457)            | (9,668)            | (9,668)          | (1,211)           |
| Sewer Enterprise Fund Allocation                            | (8,099)            | (8,457)            | (9,668)            | (9,668)          | (1,211)           |
| <i>Total Salaries Net of Allocations</i>                    | 399,516            | 411,043            | 442,912            | 442,912          | 31,869            |
| <i>Operating</i>  | 27,954             | 60,470             | 73,770             | 73,770           | 13,300            |
| <i>Capital Outlay</i>                                       | -                  | -                  | -                  | -                | -                 |
| <b>Total Town Manager Budget</b>                            | <b>443,668</b>     | <b>488,427</b>     | <b>536,018</b>     | <b>536,018</b>   | <b>47,591</b>     |
| <b>Total Town Manager Budget Net Allocations</b>            | <b>427,470</b>     | <b>471,513</b>     | <b>516,682</b>     | <b>516,682</b>   | <b>45,169</b>     |
| <b>Finance Committee</b>                                    |                    |                    |                    |                  |                   |
| <i>Salaries</i>   | 2,253              | 2,515              | 2,515              | 2,515            | -                 |
| <i>Operating</i>  | 345                | 679                | 679                | 679              | -                 |
| <i>Capital Outlay</i>                                       | -                  | -                  | -                  | -                | -                 |
| <i>Reserve Fund</i>   | -                  | 75,000             | 75,000             | 75,000           | -                 |
| <b>Total Finance Committee Budget</b>                       | <b>2,598</b>       | <b>78,194</b>      | <b>78,194</b>      | <b>78,194</b>    | <b>-</b>          |
| <b>Town Counsel</b>   |                    |                    |                    |                  |                   |
| <i>Operating</i>  | 154,121            | 150,000            | 150,000            | 150,000          | -                 |
| <b>Total Operating</b>                                      | <b>154,121</b>     | <b>150,000</b>     | <b>150,000</b>     | <b>150,000</b>   | <b>-</b>          |
| <b>Administrative Services</b>                              |                    |                    |                    |                  |                   |
| <i>Salaries</i>   | 80,099             | 84,696             | 92,699             | 92,699           | 8,003             |
| Water Enterprise Fund Allocation                            | (1,110)            | (1,137)            | (1,252)            | (1,252)          | (115)             |
| Sewer Enterprise Fund Allocation                            | (1,110)            | (1,137)            | (1,252)            | (1,252)          | (115)             |
| <i>Total Salaries Net of Allocations</i>                    | 77,879             | 82,422             | 90,195             | 90,195           | 7,773             |
| <i>Operating</i>  | 34,651             | 25,940             | 25,940             | 25,940           | -                 |
| Water Enterprise Fund Allocation                            | (329)              | (389)              | (389)              | (389)            | -                 |
| Sewer Enterprise Fund Allocation                            | (329)              | (389)              | (389)              | (389)            | -                 |
| <i>Total Operating Net of Allocations</i>                   | 33,993             | 25,162             | 25,162             | 25,162           | -                 |
| <i>Capital Outlay</i>                                       | -                  | -                  | -                  | -                | -                 |
| <b>Total Administrative Services Budget</b>                 | <b>114,750</b>     | <b>110,636</b>     | <b>118,639</b>     | <b>118,639</b>   | <b>8,003</b>      |
| <b>Total Administrative Services Budget Net Allocations</b> | <b>111,872</b>     | <b>107,584</b>     | <b>115,357</b>     | <b>115,357</b>   | <b>7,773</b>      |

| General Fund Budget Classification                    | FY2018<br>EXPENDED | FY2019<br>BUDGETED | FY2020<br>DEPT REQ | FY2020<br>TM REC | BUDGET<br>INC/DEC |
|---|--------------------|--------------------|--------------------|------------------|-------------------|
| <b>Town Clerk</b>                                     |                    |                    |                    |                  |                   |
| <i>Salaries</i>                                       | 244,000            | 250,950            | 252,294            | 252,294          | 1,344             |
| <i>Operating</i>                                      | 12,719             | 19,616             | 22,416             | 22,416           | 2,800             |
| <i>Capital Outlay</i>                                 | 31,913             | -                  | -                  | -                | -                 |
| <b>Total Town Clerk Budget</b>                        | <b>288,632</b>     | <b>270,566</b>     | <b>274,710</b>     | <b>274,710</b>   | <b>4,144</b>      |
| <b>Election</b>                                       |                    |                    |                    |                  |                   |
| <i>Salaries</i>                                       | 14,737             | 24,150             | 19,300             | 19,300           | (4,850)           |
| <i>Operating</i>                                      | 4,624              | 12,050             | 9,050              | 9,050            | (3,000)           |
| <i>Capital Outlay</i>                                 | -                  | -                  | -                  | -                | -                 |
| <b>Total Election Budget</b>                          | <b>19,361</b>      | <b>36,200</b>      | <b>28,350</b>      | <b>28,350</b>    | <b>(7,850)</b>    |
| <b>Board of Registrars</b>                            |                    |                    |                    |                  |                   |
| <i>Salaries</i>                                       | 2,850              | 2,850              | 2,850              | 2,850            | -                 |
| <i>Operating</i>                                      | 541                | 700                | 700                | 700              | -                 |
| <i>Capital Outlay</i>                                 | -                  | -                  | -                  | -                | -                 |
| <b>Total Board of Registrars Budget</b>               | <b>3,391</b>       | <b>3,550</b>       | <b>3,550</b>       | <b>3,550</b>     | <b>-</b>          |
| <b>Computer Services</b>                              |                    |                    |                    |                  |                   |
| <i>Salaries</i>                                       | 95,267             | 97,574             | 101,073            | 101,073          | 3,499             |
| Water Enterprise Fund Allocation                      | (1,384)            | (1,384)            | (1,466)            | (1,466)          | (82)              |
| Sewer Enterprise Fund Allocation                      | (1,384)            | (1,384)            | (1,466)            | (1,466)          | (82)              |
| <i>Total Salaries Net of Allocations</i>              | 92,499             | 94,806             | 98,141             | 98,141           | 3,335             |
| <i>Operating</i>                                      | 74,165             | 80,100             | 94,600             | 94,600           | 14,500            |
| <i>Capital Outlay</i>                                 | 8,000              | 8,000              | -                  | -                | (8,000)           |
| <b>Total Computer Services Budget</b>                 | <b>177,431</b>     | <b>185,674</b>     | <b>195,673</b>     | <b>195,673</b>   | <b>9,999</b>      |
| <b>Total Computer Services Budget Net Allocations</b> | <b>174,663</b>     | <b>182,906</b>     | <b>192,741</b>     | <b>192,741</b>   | <b>9,835</b>      |
| <b>Total General Government</b>                       | <b>1,363,320</b>   | <b>1,489,499</b>   | <b>1,550,969</b>   | <b>1,550,969</b> | <b>61,470</b>     |
| <b>Total General Government Net Allocations</b>       | <b>1,341,476</b>   | <b>1,466,765</b>   | <b>1,525,419</b>   | <b>1,525,419</b> | <b>58,654</b>     |
| <b>Finance Department</b>                             |                    |                    |                    |                  |                   |
| <b>Accounting</b>                                     |                    |                    |                    |                  |                   |
| <i>Salaries</i>                                       | 228,420            | 236,673            | 207,038            | 207,038          | (29,635)          |
| Water Enterprise Fund Allocation                      | (5,711)            | (5,822)            | (5,159)            | (5,159)          | 663               |
| Sewer Enterprise Fund Allocation                      | (5,711)            | (5,822)            | (5,159)            | (5,159)          | 663               |
| <i>Total Salaries Net of Allocations</i>              | 216,998            | 225,029            | 196,720            | 196,720          | (28,309)          |
| <i>Operating</i>                                      | 169,571            | 168,155            | 170,642            | 170,642          | 2,487             |
| Water Enterprise Fund Allocation                      | (4,329)            | (4,329)            | (4,266)            | (4,266)          | 63                |
| Sewer Enterprise Fund Allocation                      | (4,329)            | (4,329)            | (4,266)            | (4,266)          | 63                |
| <i>Total Operating Net of Allocations</i>             | 160,913            | 159,497            | 162,110            | 162,110          | 2,613             |
| <i>Capital Outlay</i>                                 | -                  | -                  | -                  | -                | -                 |
| <b>Total Accounting Budget</b>                        | <b>397,991</b>     | <b>404,828</b>     | <b>377,680</b>     | <b>377,680</b>   | <b>(27,148)</b>   |
| <b>Total Accounting Budget</b>                        | <b>377,911</b>     | <b>384,526</b>     | <b>358,830</b>     | <b>358,830</b>   | <b>(25,696)</b>   |

| General Fund Budget Classification                      | FY2018<br>EXPENDED | FY2019<br>BUDGETED | FY2020<br>DEPT REQ | FY2020<br>TM REC | BUDGET<br>INC/DEC |
|---|--------------------|--------------------|--------------------|------------------|-------------------|
| <b>Assessor</b>   |                    |                    |                    |                  |                   |
| Salaries  | 217,352            | 241,406            | 261,282            | 261,282          | 19,876            |
| Operating   | 44,566             | 53,265             | 53,510             | 53,510           | 245               |
| Capital Outlay  | -                  | -                  | -                  | -                | -                 |
| <b>Total Assessor Budget</b>                            | <b>261,918</b>     | <b>294,671</b>     | <b>314,792</b>     | <b>314,792</b>   | <b>20,121</b>     |
| <b>Treasurer/Collector</b>                              |                    |                    |                    |                  |                   |
| Salaries  | 365,026            | 383,619            | 400,138            | 400,138          | 16,519            |
| Water Enterprise Fund Allocation                        | (25,314)           | (25,869)           | (27,398)           | (27,398)         | (1,529)           |
| Sewer Enterprise Fund Allocation                        | (25,314)           | (25,869)           | (27,398)           | (27,398)         | (1,529)           |
| Total Salaries Net of Allocations                       | 314,398            | 331,881            | 345,342            | 345,342          | 13,461            |
| Operating   | 90,235             | 79,495             | 82,120             | 82,120           | 2,625             |
| Water Enterprise Fund Allocation                        | (8,753)            | (7,950)            | (8,212)            | (8,212)          | (262)             |
| Sewer Enterprise Fund Allocation                        | (8,753)            | (7,950)            | (8,212)            | (8,212)          | (262)             |
| Total Operating Net of Allocations                      | 72,729             | 63,595             | 65,696             | 65,696           | 2,101             |
| Capital Outlay  | 10,195             | -                  | -                  | -                | -                 |
| <b>Total Treasurer/Collector Budget</b>                 | <b>465,456</b>     | <b>463,114</b>     | <b>482,258</b>     | <b>482,258</b>   | <b>19,144</b>     |
| <b>Total Treasurer/Collector Budget Net Allocations</b> | <b>397,322</b>     | <b>395,476</b>     | <b>411,038</b>     | <b>411,038</b>   | <b>15,562</b>     |
| <b>Total Finance Department</b>                         | <b>1,125,365</b>   | <b>1,162,613</b>   | <b>1,174,730</b>   | <b>1,174,730</b> | <b>12,117</b>     |
| <b>Total Finance Department Net Allocations</b>         | <b>1,037,151</b>   | <b>1,074,673</b>   | <b>1,084,660</b>   | <b>1,084,660</b> | <b>9,987</b>      |
| <b>Community Services</b>                               |                    |                    |                    |                  |                   |
| <b>Cable Television</b>                                 |                    |                    |                    |                  |                   |
| Salaries  | -                  | -                  | -                  | -                | -                 |
| Operating   | -                  | -                  | -                  | -                | -                 |
| Capital Outlay  | -                  | -                  | -                  | -                | -                 |
| <b>Total Cable Television Budget</b>                    | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>         | <b>-</b>          |
| <b>Veteran's Services</b>                               |                    |                    |                    |                  |                   |
| Salaries  | 54,618             | 71,915             | 98,305             | 98,305           | 26,390            |
| Operating   | 330,339            | 384,604            | 386,680            | 386,680          | 2,076             |
| Capital Outlay  | -                  | -                  | -                  | -                | -                 |
| <b>Total Veteran's Budget</b>                           | <b>384,957</b>     | <b>456,519</b>     | <b>484,985</b>     | <b>484,985</b>   | <b>28,466</b>     |
| <b>Community Events</b>                                 |                    |                    |                    |                  |                   |
| Operating   | 34,391             | 38,100             | 38,100             | 38,100           | -                 |
| Capital Outlay  | -                  | -                  | -                  | -                | -                 |
| <b>Total Community Events Budget</b>                    | <b>34,391</b>      | <b>38,100</b>      | <b>38,100</b>      | <b>38,100</b>    | <b>-</b>          |

| General Fund Budget Classification              | FY2018<br>EXPENDED | FY2019<br>BUDGETED | FY2020<br>DEPT REQ | FY2020<br>TM REC | BUDGET<br>INC/DEC |
|---|--------------------|--------------------|--------------------|------------------|-------------------|
| <b>Total Community Services</b>                 | <b>419,348</b>     | <b>494,619</b>     | <b>523,085</b>     | <b>523,085</b>   | <b>28,466</b>     |
| <b>Council on Aging</b>                         |                    |                    |                    |                  |                   |
| Salaries  | 226,779            | 264,180            | 278,774            | 278,774          | 14,594            |
| Operating                                       | 154,807            | 132,813            | 147,350            | 137,900          | 5,087             |
| Capital Outlay                                  | -                  | -                  | -                  | -                | -                 |
| <b>Total Council on Aging Budget</b>            | <b>381,586</b>     | <b>396,993</b>     | <b>426,124</b>     | <b>416,674</b>   | <b>19,681</b>     |
| <b>Facilities</b>                               |                    |                    |                    |                  |                   |
| <b>Town Facilities and Grounds</b>              |                    |                    |                    |                  |                   |
| Salaries  | 210,403            | 265,282            | 291,239            | 291,239          | 25,957            |
| Operating                                       | 146,886            | 181,672            | 167,476            | 167,476          | (14,196)          |
| Capital Outlay                                  | 86,564             | 66,573             | -                  | -                | (66,573)          |
| <b>Total Town Facilities and Grounds Budget</b> | <b>443,854</b>     | <b>513,527</b>     | <b>458,715</b>     | <b>458,715</b>   | <b>(54,812)</b>   |
| <b>Town Hall</b>                                |                    |                    |                    |                  |                   |
| Salaries  | 48,102             | 51,681             | 54,257             | 54,257           | 2,576             |
| Operating                                       | 193,973            | 164,115            | 188,659            | 188,334          | 24,219            |
| Capital Outlay                                  | -                  | -                  | -                  | -                | -                 |
| <b>Total Town Hall Budget</b>                   | <b>242,075</b>     | <b>215,796</b>     | <b>242,916</b>     | <b>242,591</b>   | <b>26,795</b>     |
| <b>Auxiliary Buildings</b>                      |                    |                    |                    |                  |                   |
| Operating                                       | -                  | -                  | -                  | -                | -                 |
| Capital Outlay                                  | -                  | -                  | -                  | -                | -                 |
| <b>Total Auxiliary Buildings Budget</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>         | <b>-</b>          |
| <b>Cemeteries</b>                               |                    |                    |                    |                  |                   |
| Operating                                       | 3,750              | 3,000              | -                  | -                | (3,000)           |
| Capital Outlay                                  | -                  | -                  | -                  | -                | -                 |
| <b>Total Cemeteries Budget</b>                  | <b>3,750</b>       | <b>3,000</b>       | <b>-</b>           | <b>-</b>         | <b>(3,000)</b>    |
| <b>Total Facilities</b>                         | <b>689,679</b>     | <b>732,323</b>     | <b>701,631</b>     | <b>701,306</b>   | <b>(31,017)</b>   |
| <b>Library</b>                                  |                    |                    |                    |                  |                   |
| Salaries  | 860,429            | 958,593            | 993,942            | 993,942          | 35,349            |
| Operating                                       | 358,562            | 400,333            | 392,591            | 392,591          | (7,742)           |
| Capital Outlay                                  | 73,242             | 3,700              | -                  | -                | (3,700)           |
| <b>Total Library Budget</b>                     | <b>1,292,233</b>   | <b>1,362,626</b>   | <b>1,386,532</b>   | <b>1,386,533</b> | <b>23,907</b>     |
| <b>Planning and Development</b>                 |                    |                    |                    |                  |                   |
| <b>Planning (Community Development)</b>         |                    |                    |                    |                  |                   |
| Salaries  | 188,434            | 206,993            | 198,652            | 198,652          | (8,341)           |
| Operating                                       | 97,542             | 28,830             | 28,784             | 28,784           | (46)              |
| Capital Outlay                                  | -                  | -                  | -                  | -                | -                 |
| <b>Total Community Development Budget</b>       | <b>285,976</b>     | <b>235,823</b>     | <b>227,436</b>     | <b>227,436</b>   | <b>(8,387)</b>    |

| General Fund Budget Classification      | FY2018<br>EXPENDED | FY2019<br>BUDGETED | FY2020<br>DEPT REQ | FY2020<br>TM REC  | BUDGET<br>INC/DEC |
|---|--------------------|--------------------|--------------------|-------------------|-------------------|
| <b>Building Department</b>              |                    |                    |                    |                   |                   |
| Salaries                                | 311,055            | 319,900            | 343,318            | 343,318           | 23,418            |
| Operating                               | 8,726              | 12,330             | 12,354             | 12,354            | 24                |
| Capital Outlay                          | -                  | -                  | -                  | -                 | -                 |
| <b>Total Building Department Budget</b> | <b>319,781</b>     | <b>332,230</b>     | <b>355,672</b>     | <b>355,672</b>    | <b>23,442</b>     |
| <b>Board of Health</b>                  |                    |                    |                    |                   |                   |
| Salaries                                | 239,157            | 251,001            | 265,351            | 265,351           | 14,350            |
| Operating                               | 27,080             | 24,000             | 18,000             | 18,000            | (6,000)           |
| Capital Outlay                          | -                  | -                  | -                  | -                 | -                 |
| <b>Total Board of Health Budget</b>     | <b>266,237</b>     | <b>275,001</b>     | <b>283,351</b>     | <b>283,351</b>    | <b>8,350</b>      |
| <b>Total Planning and Development</b>   | <b>871,995</b>     | <b>843,054</b>     | <b>866,459</b>     | <b>866,459</b>    | <b>23,405</b>     |
| <b>Public Safety</b>                    |                    |                    |                    |                   |                   |
| <b>Police</b>                           |                    |                    |                    |                   |                   |
| Salaries                                | 6,450,306          | 6,756,096          | 7,464,108          | 7,032,325         | 276,229           |
| Operating                               | 603,027            | 593,971            | 706,919            | 654,269           | 60,298            |
| Capital Outlay                          | 444,942            | 325,471            | 381,200            | 292,700           | (32,771)          |
| <b>Total Police Budget</b>              | <b>7,498,274</b>   | <b>7,675,538</b>   | <b>8,552,227</b>   | <b>7,979,294</b>  | <b>303,756</b>    |
| <b>Fire</b>                             |                    |                    |                    |                   |                   |
| Salaries                                | 5,015,321          | 5,317,746          | 5,480,538          | 5,402,538         | 84,792            |
| Operating                               | 384,716            | 384,200            | 398,168            | 398,168           | 13,968            |
| Capital Outlay                          | 32,000             | -                  | -                  | -                 | -                 |
| <b>Total Fire Budget</b>                | <b>5,432,037</b>   | <b>5,701,946</b>   | <b>5,878,706</b>   | <b>5,800,706</b>  | <b>98,760</b>     |
| <b>Emergency Management</b>             |                    |                    |                    |                   |                   |
| Salaries                                | -                  | 4,637              | 4,637              | 4,637             | -                 |
| Operating                               | 21,775             | 28,890             | 28,890             | 28,890            | -                 |
| Capital Outlay                          | -                  | -                  | -                  | -                 | -                 |
| <b>Total Emergency Mgt. Budget</b>      | <b>21,775</b>      | <b>33,527</b>      | <b>33,527</b>      | <b>33,527</b>     | <b>-</b>          |
| <b>Parking Clerk</b>                    |                    |                    |                    |                   |                   |
| Salaries                                | 4,000              | 4,000              | 4,000              | 4,000             | -                 |
| Operating                               | 513                | 1,200              | 1,200              | 1,200             | -                 |
| Capital Outlay                          | -                  | -                  | -                  | -                 | -                 |
| <b>Total Parking Clerk Budget</b>       | <b>4,513</b>       | <b>5,200</b>       | <b>5,200</b>       | <b>5,200</b>      | <b>-</b>          |
| <b>Total Public Safety Budget</b>       | <b>12,956,599</b>  | <b>13,416,211</b>  | <b>14,469,661</b>  | <b>13,818,727</b> | <b>402,516</b>    |

| General Fund Budget Classification                              | FY2018<br>EXPENDED | FY2019<br>BUDGETED | FY2020<br>DEPT REQ | FY2020<br>TM REC  | BUDGET<br>INC/DEC |
|---|--------------------|--------------------|--------------------|-------------------|-------------------|
| <b>School Departments</b>                                       |                    |                    |                    |                   |                   |
| <b>Tewksbury</b>  |                    |                    |                    |                   |                   |
| Salaries  | 31,377,842         | 33,769,423         | 34,553,435         | 34,553,435        | 784,012           |
| Operating   | 14,373,871         | 13,403,690         | 13,623,813         | 13,623,813        | 220,123           |
| Capital Outlay  | 561,955            | 659,500            | 948,877            | 948,877           | 289,377           |
| <b>Total School Operating Budget</b>                            | <b>46,313,668</b>  | <b>47,832,613</b>  | <b>49,126,125</b>  | <b>49,126,125</b> | <b>1,293,512</b>  |
| Offsets   | -                  | -                  | -                  | -                 | -                 |
| <b>Net School Operating Budget</b>                              | <b>46,313,668</b>  | <b>47,832,613</b>  | <b>49,126,125</b>  | <b>49,126,125</b> | <b>1,293,512</b>  |
| <b>Fixed Costs</b>  |                    |                    |                    |                   |                   |
| Health  | 7,819,660          | 8,304,083          | 8,219,178          | 8,219,178         | (84,905)          |
| Retirement  | 1,309,767          | 1,391,282          | 1,480,098          | 1,480,098         | 88,816            |
| Medicare  | 463,191            | 492,289            | 506,000            | 506,000           | 13,711            |
| Unemployment  | 32,993             | 75,000             | 75,000             | 75,000            | -                 |
| Insurance   | 197,341            | 223,671            | 239,792            | 239,792           | 16,121            |
| Principal   | 5,895              | 830                | -                  | -                 | (830)             |
| Long Term Interest  | 110                | 17                 | -                  | -                 | (17)              |
| Short Term Interest   | -                  | -                  | -                  | -                 | -                 |
| <b>Total Fixed Costs</b>  | <b>9,828,957</b>   | <b>10,487,172</b>  | <b>10,520,068</b>  | <b>10,520,068</b> | <b>32,896</b>     |
| <b>Town Tewksbury School Budget</b>                             | <b>56,142,624</b>  | <b>58,319,785</b>  | <b>59,646,193</b>  | <b>59,646,193</b> | <b>1,326,408</b>  |
| <b>Exempt School Debt Principal</b>                             | <b>2,115,000</b>   | <b>2,106,185</b>   | <b>1,972,375</b>   | <b>1,972,375</b>  | <b>(133,810)</b>  |
| <b>Exempt School Exempt Interest</b>                            | <b>956,245</b>     | <b>876,517</b>     | <b>798,840</b>     | <b>798,840</b>    | <b>(77,677)</b>   |
| <b>Shawshen Regional Vocational School</b>                      | <b>5,566,567</b>   | <b>6,201,732</b>   | <b>6,697,871</b>   | <b>6,697,871</b>  | <b>496,139</b>    |
| <b>Essex North Shore Agricultural and Tech. School District</b> | <b>54,777</b>      | <b>56,968</b>      | <b>129,125</b>     | <b>129,125</b>    | <b>72,157</b>     |
| <b>Total School Departments</b>                                 | <b>64,835,214</b>  | <b>67,561,187</b>  | <b>69,244,405</b>  | <b>69,244,405</b> | <b>1,683,218</b>  |
| <b>Department of Public Works</b>                               |                    |                    |                    |                   |                   |
| <b>DPW Administration</b>                                       |                    |                    |                    |                   |                   |
| <i>Salaries</i>   |                    |                    |                    |                   |                   |
| Salaries  | 359,279            | 386,872            | 410,103            | 410,103           | 23,231            |
| Water Enterprise Fund Allocation                                | (59,643)           | (61,137)           | (64,796)           | (64,796)          | (3,659)           |
| Sewer Enterprise Fund Allocation                                | (59,643)           | (61,137)           | (64,796)           | (64,796)          | (3,659)           |
| <i>Total Salaries Net of Allocations</i>                        | <i>239,993</i>     | <i>264,598</i>     | <i>280,511</i>     | <i>280,511</i>    | <i>15,913</i>     |
| <i>Operating</i>  |                    |                    |                    |                   |                   |
| Operating   | 150,211            | 177,095            | 147,475            | 147,475           | (29,620)          |
| Water Enterprise Fund Allocation                                | (29,236)           | (30,524)           | (36,931)           | (36,931)          | (6,407)           |
| Sewer Enterprise Fund Allocation                                | (29,236)           | (30,524)           | (36,931)           | (36,931)          | (6,407)           |
| <i>Total Operating Net of Allocations</i>                       | <i>91,739</i>      | <i>116,047</i>     | <i>73,613</i>      | <i>73,613</i>     | <i>(42,434)</i>   |
| <i>Capital Outlay</i>   |                    |                    |                    |                   |                   |
| Capital Outlay  | 35,000             | 10,000             | 11,000             | 11,000            | 1,000             |
| <b>Total DPW Administration Budget</b>                          | <b>544,490</b>     | <b>573,967</b>     | <b>568,578</b>     | <b>568,578</b>    | <b>(5,389)</b>    |
| <b>Total DPW Administration Budget Net Allocations</b>          | <b>366,732</b>     | <b>390,645</b>     | <b>365,124</b>     | <b>365,124</b>    | <b>(25,521)</b>   |
| <b>DPW Engineering</b>  |                    |                    |                    |                   |                   |
| <i>Salaries</i>   |                    |                    |                    |                   |                   |
| Salaries  | 414,720            | 459,467            | 482,827            | 482,827           | 23,360            |
| Water Enterprise Fund Allocation                                | (150,177)          | (154,348)          | (166,973)          | (166,973)         | (12,625)          |
| Sewer Enterprise Fund Allocation                                | (141,753)          | (146,192)          | (157,406)          | (157,406)         | (11,214)          |
| <i>Total Salaries Net of Allocations</i>                        | <i>122,790</i>     | <i>158,927</i>     | <i>158,448</i>     | <i>158,448</i>    | <i>(479)</i>      |
| <i>Operating</i>  |                    |                    |                    |                   |                   |
| Operating   | 44,724             | 36,677             | 36,924             | 36,924            | 247               |
| Water Enterprise Fund Allocation                                | (12,995)           | (15,404)           | (15,508)           | (15,508)          | (104)             |
| Sewer Enterprise Fund Allocation                                | (10,520)           | (12,470)           | (12,554)           | (12,554)          | (84)              |
| <i>Total Operating Net of Allocations</i>                       | <i>21,209</i>      | <i>8,803</i>       | <i>8,862</i>       | <i>8,862</i>      | <i>59</i>         |
| <i>Capital Outlay</i>   |                    |                    |                    |                   |                   |
| Capital Outlay  | -                  | -                  | -                  | -                 | -                 |
| <b>Total DPW Engineering Budget</b>                             | <b>459,444</b>     | <b>496,144</b>     | <b>519,751</b>     | <b>519,751</b>    | <b>23,607</b>     |
| <b>Total DPW Engineering Budget Net Allocations</b>             | <b>143,999</b>     | <b>167,730</b>     | <b>167,310</b>     | <b>167,310</b>    | <b>(420)</b>      |

| General Fund Budget Classification                   | FY2018<br>EXPENDED | FY2019<br>BUDGETED | FY2020<br>DEPT REQ | FY2020<br>TM REC | BUDGET<br>INC/DEC |
|--|--------------------|--------------------|--------------------|------------------|-------------------|
| <b>DPW Highway</b>                                   |                    |                    |                    |                  |                   |
| <i>Salaries</i>                                      | 715,562            | 798,037            | 853,427            | 851,052          | 53,015            |
| <i>Operating</i>                                     | 322,602            | 268,870            | 304,330            | 303,330          | 34,460            |
| <i>Capital Outlay</i>                                | -                  | -                  | -                  | -                | -                 |
| <b>Total DPW Highway Budget</b>                      | <b>1,038,164</b>   | <b>1,066,907</b>   | <b>1,157,757</b>   | <b>1,154,382</b> | <b>87,475</b>     |
| <b>DPW Forestry</b>                                  |                    |                    |                    |                  |                   |
| <i>Salaries</i>                                      | -                  | -                  | -                  | -                | -                 |
| <i>Operating</i>                                     | 90,080             | 68,250             | 84,785             | 84,785           | 16,535            |
| <i>Capital Outlay</i>                                | -                  | -                  | -                  | -                | -                 |
| <b>Total DPW Forestry Budget</b>                     | <b>90,080</b>      | <b>68,250</b>      | <b>84,785</b>      | <b>84,785</b>    | <b>16,535</b>     |
| <b>DPW Fleet Maintenance</b>                         |                    |                    |                    |                  |                   |
| <i>Salaries</i>                                      | 268,314            | 282,133            | 308,906            | 303,906          | -                 |
| Water Enterprise Fund Allocation                     | (32,828)           | (36,262)           | (50,503)           | (50,503)         | -                 |
| Sewer Enterprise Fund Allocation                     | (32,828)           | (36,262)           | (50,503)           | (50,503)         | -                 |
| <i>Total Salaries Net of Allocations</i>             | 202,658            | 209,609            | 207,900            | 202,900          | -                 |
| <i>Operating</i>                                     | 499,495            | 474,775            | 512,895            | 512,775          | 38,000            |
| Water Enterprise Fund Allocation                     | (41,920)           | (46,940)           | (52,624)           | (52,624)         | (5,684)           |
| Sewer Enterprise Fund Allocation                     | (41,920)           | (46,940)           | (52,624)           | (52,624)         | (5,684)           |
| <i>Total Operating Net of Allocations</i>            | 415,655            | 380,895            | 407,647            | 407,527          | 26,632            |
| <i>Capital Outlay</i>                                | 43,500             | 22,500             | 9,000              | 9,000            | (13,500)          |
| <b>Total DPW Fleet Maint, Budget</b>                 | <b>811,309</b>     | <b>779,408</b>     | <b>830,801</b>     | <b>825,681</b>   | <b>24,500</b>     |
| <b>Total DPW Fleet Maint, Budget Net Allocations</b> | <b>661,813</b>     | <b>613,004</b>     | <b>624,547</b>     | <b>619,427</b>   | <b>18,816</b>     |
| <b>DPW Snow and Ice</b>                              |                    |                    |                    |                  |                   |
| <i>Salaries</i>                                      | 182,701            | 95,000             | 95,000             | 95,000           | -                 |
| <i>Operating</i>                                     | 803,505            | 161,000            | 161,000            | 161,000          | -                 |
| <i>Capital Outlay</i>                                | -                  | -                  | -                  | -                | -                 |
| <b>Total DPW Snow and Ice Budget</b>                 | <b>986,206</b>     | <b>256,000</b>     | <b>256,000</b>     | <b>256,000</b>   | <b>-</b>          |

| General Fund Budget Classification                            | FY2018<br>EXPENDED | FY2019<br>BUDGETED | FY2020<br>DEPT REQ | FY2020<br>TM REC   | BUDGET<br>INC/DEC |
|---|--------------------|--------------------|--------------------|--------------------|-------------------|
| <b>Street Lighting</b>  |                    |                    |                    |                    |                   |
| <i>Operating</i>  | 260,000            | 180,000            | 180,000            | 180,000            | -                 |
| <b>Total Street Lighting Budget</b>                           | <b>260,000</b>     | <b>180,000</b>     | <b>180,000</b>     | <b>180,000</b>     | <b>-</b>          |
| <b>Solid Waste</b>  |                    |                    |                    |                    |                   |
| <i>Operating</i>  | 2,330,350          | 2,309,875          | 2,455,195          | 2,455,195          | 145,320           |
| <b>Total Solid Waste Budget</b>                               | <b>2,330,350</b>   | <b>2,309,875</b>   | <b>2,455,195</b>   | <b>2,455,195</b>   | <b>145,320</b>    |
| <b>Total DPW Budget</b>                                       | <b>6,520,044</b>   | <b>5,730,551</b>   | <b>6,052,868</b>   | <b>6,044,373</b>   | <b>292,049</b>    |
| <b>Total DPW Budget Net Allocations</b>                       | <b>5,877,345</b>   | <b>5,052,411</b>   | <b>5,290,719</b>   | <b>5,282,224</b>   | <b>242,206</b>    |
| <b>Unclassified</b>   |                    |                    |                    |                    |                   |
| Non-Exempt Principal Maturing Debt                            | 273,685            | 265,900            | 244,415            | 244,415            | (21,485)          |
| Non Exempt Interest-Maturing Debt                             | 127,050            | 121,242            | 111,520            | 111,520            | (9,722)           |
| Interest-Temporary Loans                                      | -                  | -                  | -                  | -                  | -                 |
| Exempt Principal Maturing Debt                                | 2,531,338          | 3,572,370          | 3,760,630          | 3,760,630          | 188,260           |
| Exempt Interest-Maturing Debt                                 | 2,449,737          | 2,534,154          | 2,381,512          | 2,381,512          | (152,642)         |
| <i>Middlesex Retirement Assmt.</i>                            | 6,194,882          | 6,580,426          | 7,065,138          | 7,065,138          | 484,712           |
| Water Enterprise Fund Allocation                              | (332,651)          | (355,202)          | (435,658)          | (435,658)          | (80,456)          |
| Sewer Enterprise Fund Allocation                              | (73,974)           | (79,196)           | (64,048)           | (64,048)           | 15,148            |
| <i>Total Retirement</i>                                       | <i>5,788,257</i>   | <i>6,146,028</i>   | <i>6,565,432</i>   | <i>6,565,432</i>   | <i>419,404</i>    |
| Occupational Injury Reserve                                   | 99,961             | 125,000            | 125,000            | 125,000            | -                 |
| Unemployment Compensation                                     | 1,400              | 5,000              | 5,000              | 5,000              | -                 |
| <i>Group Insurance</i>  | <i>4,633,060</i>   | <i>4,930,073</i>   | <i>4,881,551</i>   | <i>4,881,551</i>   | <i>(48,522)</i>   |
| Water Enterprise Fund Allocation                              | (288,819)          | (289,330)          | (352,093)          | (352,093)          | (62,763)          |
| Sewer Enterprise Fund Allocation                              | (113,156)          | (112,723)          | (131,469)          | (131,469)          | (18,746)          |
| Cable Enterprise Fund Allocation                              | -                  | -                  | (15,443)           | (15,443)           | (15,443)          |
| <i>Total Group Insurance</i>                                  | <i>4,231,085</i>   | <i>4,528,020</i>   | <i>4,382,546</i>   | <i>4,382,546</i>   | <i>(145,474)</i>  |
| <i>Medicare Tax</i>   | <i>266,185</i>     | <i>268,800</i>     | <i>278,000</i>     | <i>278,000</i>     | <i>9,200</i>      |
| Water Enterprise Fund Allocation                              | (19,053)           | (19,381)           | (20,252)           | (20,252)           | (871)             |
| Sewer Enterprise Fund Allocation                              | (5,092)            | (4,931)            | (5,925)            | (5,925)            | (994)             |
| Cable Enterprise Fund Allocation                              | -                  | -                  | (2,069)            | (2,069)            | (2,069)           |
| <i>Total Medicare Tax</i>                                     | <i>242,040</i>     | <i>244,488</i>     | <i>249,754</i>     | <i>249,754</i>     | <i>5,266</i>      |
| Other-Post Employment Benefits                                | 650,000            | 650,000            | 650,000            | 650,000            | -                 |
| <i>Property and Liability Insurance</i>                       | <i>402,481</i>     | <i>432,360</i>     | <i>469,430</i>     | <i>469,430</i>     | <i>37,070</i>     |
| Water Enterprise Fund Allocation                              | (57,909)           | (64,845)           | (66,757)           | (66,757)           | (1,912)           |
| Sewer Enterprise Fund Allocation                              | (9,960)            | (13,705)           | (12,991)           | (12,991)           | 714               |
| <i>Total Property and Liability</i>                           | <i>334,612</i>     | <i>353,810</i>     | <i>389,682</i>     | <i>389,682</i>     | <i>35,872</i>     |
| <b>Total Unclassified Budget</b>                              | <b>17,629,779</b>  | <b>19,485,325</b>  | <b>19,972,196</b>  | <b>19,972,196</b>  | <b>486,871</b>    |
| <b>Total Unclassified Budget Net Allocations</b>              | <b>16,729,165</b>  | <b>18,546,012</b>  | <b>18,865,491</b>  | <b>18,865,491</b>  | <b>319,479</b>    |
| <b>Total Budget Before Transfers, Allocations and Offsets</b> | <b>108,085,161</b> | <b>112,675,001</b> | <b>116,368,658</b> | <b>115,699,456</b> | <b>3,024,455</b>  |
| <b>Total Budget Before Transfers Net Allocations/Offsets</b>  | <b>106,431,790</b> | <b>110,946,874</b> | <b>114,384,184</b> | <b>113,714,982</b> | <b>2,768,108</b>  |
| <b>Transfers</b>  |                    |                    |                    |                    |                   |
| To the Sewer Enterprise Fund                                  | 48,429             | 36,208             | 14,749             | 14,749             | (21,459)          |
| To the Water Enterprise Fund                                  | -                  | -                  | -                  | -                  | -                 |
| Special Revenue   | -                  | -                  | -                  | -                  | -                 |
| Town Trust Funds  | -                  | -                  | -                  | -                  | -                 |
| <b>Total Transfers</b>  | <b>48,429</b>      | <b>36,208</b>      | <b>14,749</b>      | <b>14,749</b>      | <b>(21,459)</b>   |
| <b>ATM General Fund Budget</b>                                | <b>106,480,219</b> | <b>110,983,082</b> | <b>114,398,934</b> | <b>113,729,731</b> | <b>2,746,649</b>  |

| <b>Town and School Budget w/o Exempt Debt</b>                 | <b>FY2018<br/>EXPENDED</b> | <b>FY2019<br/>BUDGETED</b> | <b>FY2020<br/>DEPT REQ</b> | <b>FY2020<br/>TM REC</b> | <b>BUDGET<br/>INC/DEC</b> |
|---|----------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Total Town Budget   | 38,268,873                 | 39,007,290                 | 40,982,112                 | 40,312,909               | 1,305,619                 |
| Total Town Budget Net Allocations                             | 36,615,502                 | 37,279,163                 | 38,997,638                 | 38,328,435               | 1,049,272                 |
| Total School Budget   | 56,142,624                 | 58,319,785                 | 59,646,193                 | 59,646,193               | 1,326,408                 |
| Total School Budget Net Offsets                               | 56,142,624                 | 58,319,785                 | 59,646,193                 | 59,646,193               | 1,326,408                 |
| Total Budget w/o Exempt Debt                                  | 94,411,497                 | 97,327,075                 | 100,628,305                | 99,959,103               | 2,632,028                 |
| Total Budget w/o Exempt Debt Net Allocations                  | 92,758,126                 | 95,598,948                 | 98,643,831                 | 97,974,629               | 2,375,681                 |
| Town As a % of Total Budget w/o Exempt Debt                   | 41%                        | 40%                        | 41%                        | 40%                      | 0.25%                     |
| Town As a % of Total Budget w/o Exempt Debt Net Allocations   | 39%                        | 39%                        | 40%                        | 39%                      | 0.13%                     |
| School As a % of Total Budget w/o Exempt Debt                 | 59%                        | 60%                        | 59%                        | 60%                      | -0.25%                    |
| School As a % of Total Budget w/o Exempt Debt Net Allocations | 61%                        | 61%                        | 60%                        | 61%                      | -0.13%                    |
| Shawsheen Tech  | 5,566,567                  | 6,201,732                  | 6,697,871                  | 6,697,871                | 496,139                   |
| Essex North Shore Agricultural and Tech. School District      | 54,777                     | 56,968                     | 129,125                    | 129,125                  | 72,157                    |
| Town Exempt Principal   | 2,531,338                  | 3,572,370                  | 3,760,630                  | 3,760,630                | 188,260                   |
| Town Exempt Interest  | 2,449,737                  | 2,534,154                  | 2,381,512                  | 2,381,512                | (152,642)                 |
| Total Exempt Town Debt  | 4,981,075                  | 6,106,524                  | 6,142,142                  | 6,142,142                | 35,618                    |
| School Exempt Principal                                       | 2,115,000                  | 2,106,185                  | 1,972,375                  | 1,972,375                | (133,810)                 |
| School Exempt Interest  | 956,245                    | 876,517                    | 798,840                    | 798,840                  | (77,677)                  |
| Total Exempt School Debt                                      | 3,071,245                  | 2,982,702                  | 2,771,215                  | 2,771,215                | (211,487)                 |
| <b>Grand Total</b>  | <b>108,085,161</b>         | <b>112,675,001</b>         | <b>116,368,658</b>         | <b>115,699,456</b>       | <b>3,024,455</b>          |
| <b>Grand Total Net Allocations</b>                            | <b>106,431,790</b>         | <b>110,946,874</b>         | <b>114,384,184</b>         | <b>113,714,982</b>       | <b>2,768,108</b>          |

**General Fund Budget Classification**

**Budget Summary**

|   | <b>FY2018<br/>EXPENDED</b> | <b>FY2019<br/>BUDGETED</b> | <b>FY2020<br/>DEPT REQ</b> | <b>FY2020<br/>TM REC</b> | <b>BUDGET<br/>INC/DEC</b> |
|---|----------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Town Salaries   | 17,243,833                 | 18,274,606                 | 19,457,711                 | 18,940,553               | 665,947                   |
| School Salaries   | 31,377,842                 | 33,769,423                 | 34,553,435                 | 34,553,435               | 784,012                   |
| Town Operating  | 5,280,629                  | 4,607,764                  | 4,837,951                  | 4,774,407                | 166,643                   |
| School Operating  | 14,373,871                 | 13,403,690                 | 13,623,813                 | 13,623,813               | 220,123                   |
| Town Capital Outlay   | 765,355                    | 436,244                    | 401,200                    | 312,700                  | (123,544)                 |
| School Capital Outlay   | 561,955                    | 659,500                    | 948,877                    | 948,877                  | 289,377                   |
| Town Principal Debt   | 273,685                    | 265,900                    | 244,415                    | 244,415                  | (21,485)                  |
| Town Interest Debt  | 127,050                    | 121,242                    | 111,520                    | 111,520                  | (9,722)                   |
| Town Temporary Interest   | -                          | -                          | -                          | -                        | -                         |
| Town Exempt Principal Debt                                      | 2,531,338                  | 3,572,370                  | 3,760,630                  | 3,760,630                | 188,260                   |
| Town Exempt Interest Debt                                       | 2,449,737                  | 2,534,154                  | 2,381,512                  | 2,381,512                | (152,642)                 |
| School Principal Debt   | 5,895                      | 830                        | -                          | -                        | (830)                     |
| School Interest Debt  | 110                        | 17                         | -                          | -                        | (17)                      |
| School Temporary Interest                                       | -                          | -                          | -                          | -                        | -                         |
| School Exempt Principal Debt                                    | 2,115,000                  | 2,106,185                  | 1,972,375                  | 1,972,375                | (133,810)                 |
| School Exempt Interest Debt                                     | 956,245                    | 876,517                    | 798,840                    | 798,840                  | (77,677)                  |
| Town Health insurance   | 4,633,060                  | 4,930,073                  | 4,881,551                  | 4,881,551                | (48,522)                  |
| School Health insurance   | 7,819,660                  | 8,304,083                  | 8,219,178                  | 8,219,178                | (84,905)                  |
| Town Retirement   | 6,194,882                  | 6,580,426                  | 7,065,138                  | 7,065,138                | 484,712                   |
| School Retirement   | 1,309,767                  | 1,391,282                  | 1,480,098                  | 1,480,098                | 88,816                    |
| Town Other Fixed/Unclassified Costs                             | 770,027                    | 831,160                    | 877,430                    | 877,430                  | 46,270                    |
| School Other Fixed Costs  | 693,525                    | 790,960                    | 820,792                    | 820,792                  | 29,832                    |
| OPEB  | 650,000                    | 650,000                    | 650,000                    | 650,000                  | -                         |
| Solid Waste   | 2,330,350                  | 2,309,875                  | 2,455,195                  | 2,455,195                | 145,320                   |
| Shawsheen Tech  | 5,566,567                  | 6,201,732                  | 6,697,871                  | 6,697,871                | 496,139                   |
| Essex North Shore Agricultural and Tech. School District        | 54,777                     | 56,968                     | 129,125                    | 129,125                  | 72,157                    |
| <b>Total Budget</b>   | <b>108,085,161</b>         | <b>112,675,001</b>         | <b>116,368,658</b>         | <b>115,699,456</b>       | <b>3,024,455</b>          |
| Town Allocations  | (1,653,371)                | (1,728,127)                | (1,984,474)                | (1,984,474)              | (256,347)                 |
| School Offsets  | -                          | -                          | -                          | -                        | -                         |
| <b>Total Budget Net Allocations/Offsets</b>                     | <b>106,431,790</b>         | <b>110,946,874</b>         | <b>114,384,184</b>         | <b>113,714,982</b>       | <b>2,768,108</b>          |
| <b>Total Town Budget</b>  | <b>38,268,873</b>          | <b>39,007,290</b>          | <b>40,982,112</b>          | <b>40,312,909</b>        | <b>1,305,619</b>          |
| <b>Total Town Budget Net Allocations</b>                        | <b>36,615,502</b>          | <b>37,279,163</b>          | <b>38,997,638</b>          | <b>38,328,435</b>        | <b>1,049,272</b>          |
| <b>Town Exempt Principal</b>                                    | <b>2,531,338</b>           | <b>3,572,370</b>           | <b>3,760,630</b>           | <b>3,760,630</b>         | <b>188,260</b>            |
| <b>Town Exempt Interest</b>                                     | <b>2,449,737</b>           | <b>2,534,154</b>           | <b>2,381,512</b>           | <b>2,381,512</b>         | <b>(152,642)</b>          |
| <b>Total Exempt Town Debt</b>                                   | <b>4,981,075</b>           | <b>6,106,524</b>           | <b>6,142,142</b>           | <b>6,142,142</b>         | <b>35,618</b>             |
| <b>Total School Budget</b>                                      | <b>56,142,624</b>          | <b>58,319,785</b>          | <b>59,646,193</b>          | <b>59,646,193</b>        | <b>1,326,408</b>          |
| <b>Total School Budget Net Allocations</b>                      | <b>56,142,624</b>          | <b>58,319,785</b>          | <b>59,646,193</b>          | <b>59,646,193</b>        | <b>1,326,408</b>          |
| <b>School Exempt Principal</b>                                  | <b>2,115,000</b>           | <b>2,106,185</b>           | <b>1,972,375</b>           | <b>1,972,375</b>         | <b>(133,810)</b>          |
| <b>School Exempt Interest</b>                                   | <b>956,245</b>             | <b>876,517</b>             | <b>798,840</b>             | <b>798,840</b>           | <b>(77,677)</b>           |
| <b>Total Exempt School Debt</b>                                 | <b>3,071,245</b>           | <b>2,982,702</b>           | <b>2,771,215</b>           | <b>2,771,215</b>         | <b>(211,487)</b>          |
| <b>Shawsheen Tech</b>   | <b>5,566,567</b>           | <b>6,201,732</b>           | <b>6,697,871</b>           | <b>6,697,871</b>         | <b>496,139</b>            |
| <b>Essex North Shore Agricultural and Tech. School District</b> | <b>54,777</b>              | <b>56,968</b>              | <b>129,125</b>             | <b>129,125</b>           | <b>72,157</b>             |
| <b>Total Budget w/o Offsets or Allocations</b>                  | <b>108,085,161</b>         | <b>112,675,001</b>         | <b>116,368,658</b>         | <b>115,699,456</b>       | <b>3,024,455</b>          |
| <b>Total Budget Net Allocations/Offsets</b>                     | <b>106,431,790</b>         | <b>110,946,874</b>         | <b>114,384,184</b>         | <b>113,714,982</b>       | <b>2,768,108</b>          |

| <b>General Fund Budget Classification<br/>Budget Summary</b>  | <b>FY2018<br/>EXPENDED</b> | <b>FY2019<br/>BUDGETED</b> | <b>FY2020<br/>DEPT REQ</b> | <b>FY2020<br/>TM REC</b> | <b>BUDGET<br/>INC/DEC</b> |
|---|----------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Total General Government                                      | 1,363,320                  | 1,489,499                  | 1,550,969                  | 1,550,969                | 61,470                    |
| Total General Government Net Allocations                      | 1,341,476                  | 1,466,765                  | 1,525,419                  | 1,525,419                | 58,654                    |
| Total Finance Department                                      | 1,125,365                  | 1,162,613                  | 1,174,730                  | 1,174,730                | 12,117                    |
| Total Finance Department Net Allocations                      | 1,037,151                  | 1,074,673                  | 1,084,660                  | 1,084,660                | 9,987                     |
| Total Community Services                                      | 419,348                    | 494,619                    | 523,085                    | 523,085                  | 28,466                    |
| Total Council on Aging Budget                                 | 381,586                    | 396,993                    | 426,124                    | 416,674                  | 19,681                    |
| Total Facilities  | 689,679                    | 732,323                    | 701,631                    | 701,306                  | (31,017)                  |
| Total Library Budget  | 1,292,233                  | 1,362,626                  | 1,386,532                  | 1,386,533                | 23,907                    |
| Total Planning and Development                                | 871,995                    | 843,054                    | 866,459                    | 866,459                  | 23,405                    |
| Total Public Safety Budget                                    | 12,956,599                 | 13,416,211                 | 14,469,661                 | 13,818,727               | 402,516                   |
| Total DPW Budget  | 6,520,044                  | 5,730,551                  | 6,052,868                  | 6,044,373                | 313,822                   |
| Total DPW Budget Net Allocations                              | 5,877,345                  | 5,052,411                  | 5,290,719                  | 5,282,224                | 229,813                   |
| Town Unclassified Budget Minus Exempt Debt                    | 12,648,705                 | 13,378,801                 | 13,830,054                 | 13,830,054               | 451,253                   |
| Town Unclassified Budget Net Allocations Minus Exempt Debt    | 11,748,091                 | 12,439,488                 | 12,723,349                 | 12,723,349               | 283,861                   |
| Town Exempt Principal Debt                                    | 2,531,338                  | 3,572,370                  | 3,760,630                  | 3,760,630                | 188,260                   |
| Town Exempt Interest Debt                                     | 2,449,737                  | 2,534,154                  | 2,381,512                  | 2,381,512                | (152,642)                 |
| Total Town Budget   | 43,249,947                 | 45,113,814                 | 47,124,254                 | 46,455,051               | 1,341,237                 |
| Total Town Budget net Allocations                             | 41,596,576                 | 43,385,687                 | 45,139,780                 | 44,470,577               | 1,084,890                 |
| School Budget   |                            |                            |                            |                          |                           |
| Salaries  | 31,377,842                 | 33,769,423                 | 34,553,435                 | 34,553,435               | 784,012                   |
| Operating   | 14,373,871                 | 13,403,690                 | 13,623,813                 | 13,623,813               | 220,123                   |
| Capital Outlay  | 561,955                    | 659,500                    | 948,877                    | 948,877                  | 289,377                   |
| School Unclassified Budget                                    | 9,828,957                  | 10,487,172                 | 10,520,068                 | 10,520,068               | 32,896                    |
| School Exempt Debt Principal                                  | 2,115,000                  | 2,106,185                  | 1,972,375                  | 1,972,375                | (133,810)                 |
| School Exempt Interest  | 956,245                    | 876,517                    | 798,840                    | 798,840                  | (77,677)                  |
| Total School Budget   | 59,213,870                 | 61,302,487                 | 62,417,408                 | 62,417,408               | 1,114,921                 |
| Offsets   | -                          | -                          | -                          | -                        | -                         |
| Total School Budget Allocations                               | 59,213,870                 | 61,302,487                 | 62,417,408                 | 62,417,408               | 1,114,921                 |
| Shawsheen Regional Vocational School                          | 5,566,567                  | 6,201,732                  | 6,697,871                  | 6,697,871                | 496,139                   |
| Essex North Shore Agricultural and Tech. School District      | 54,777                     | 56,968                     | 129,125                    | 129,125                  | 72,157                    |
| <b>Total Budget Before Transfers, Allocations and Offsets</b> | <b>108,085,161</b>         | <b>112,675,001</b>         | <b>116,368,658</b>         | <b>115,699,456</b>       | <b>3,024,455</b>          |
| <b>Total Budget Before Transfers Net Allocations/Offsets</b>  | <b>106,431,790</b>         | <b>110,946,874</b>         | <b>114,384,184</b>         | <b>113,714,982</b>       | <b>2,768,108</b>          |

| <b>General Fund Budget Classification<br/>Salary Summary</b> | <b>FY2018<br/>EXPENDED</b> | <b>FY2019<br/>BUDGETED</b> | <b>FY2020<br/>DEPT REQ</b> | <b>FY2020<br/>TM REC</b> | <b>BUDGET<br/>INC/DEC</b> |
|--|----------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Total General Government Salaries                            | 883,853                    | 919,375                    | 961,869                    | 961,869                  | 42,494                    |
| Total General Government Salaries Net Allocations            | 862,667                    | 897,419                    | 937,097                    | 937,097                  | 39,678                    |
|  |                            |                            |                            |                          | -                         |
| Total Finance Department Salaries                            | 810,799                    | 861,698                    | 868,457                    | 868,457                  | 6,759                     |
| Total Finance Department Salaries Net Allocations            | 748,749                    | 798,316                    | 803,343                    | 803,343                  | 5,027                     |
|  |                            |                            |                            |                          | -                         |
| Total Community Services Salaries                            | 54,618                     | 71,915                     | 98,305                     | 98,305                   | 26,390                    |
|  |                            |                            |                            |                          | -                         |
| Total Council on Aging Salaries                              | 226,779                    | 264,180                    | 278,774                    | 278,774                  | 14,594                    |
|  |                            |                            |                            |                          | -                         |
| Total Facilities Salaries                                    | 258,505                    | 316,963                    | 345,496                    | 345,496                  | 28,533                    |
|  |                            |                            |                            |                          | -                         |
| Total Library Budget   | 860,429                    | 958,593                    | 993,942                    | 993,942                  | 35,349                    |
|  |                            |                            |                            |                          | -                         |
| Total Planning and Development Salaries                      | 738,646                    | 777,894                    | 807,321                    | 807,321                  | 29,427                    |
|  |                            |                            |                            |                          | -                         |
| Total Public Safety Salaries                                 | 11,469,627                 | 12,082,479                 | 12,953,284                 | 12,443,500               | 361,021                   |
|  |                            |                            |                            |                          | -                         |
| Total DPW Salaries   | 1,940,576                  | 2,021,509                  | 2,150,263                  | 2,142,888                | 121,379                   |
| Total DPW Salaries Net Allocations                           | 1,463,704                  | 1,526,171                  | 1,595,286                  | 1,587,911                | 61,740                    |
|  |                            |                            |                            |                          | -                         |
| <b>Total Salary Budget</b>                                   | <b>17,243,833</b>          | <b>18,274,606</b>          | <b>19,457,711</b>          | <b>18,940,553</b>        | <b>665,947</b>            |
| <b>Total Salary Budget Net Allocations</b>                   | <b>16,683,725</b>          | <b>17,693,930</b>          | <b>18,812,848</b>          | <b>18,295,690</b>        | <b>601,760</b>            |
|  |                            |                            |                            |                          | -                         |
| <b>School Salaries</b>                                       | <b>31,377,842</b>          | <b>33,769,423</b>          | <b>34,553,435</b>          | <b>34,553,435</b>        | <b>784,012</b>            |
|  |                            |                            |                            |                          | -                         |
| <b>Grand Total Salary Budget</b>                             | <b>48,621,675</b>          | <b>52,044,029</b>          | <b>54,011,146</b>          | <b>53,493,988</b>        | <b>1,449,959</b>          |
| <b>Grand Total Salary Budget Net Allocations</b>             | <b>48,061,567</b>          | <b>51,463,353</b>          | <b>53,366,283</b>          | <b>52,849,125</b>        | <b>1,385,772</b>          |

| <b>General Fund Budget Classification<br/>Operating Summary</b> | <b>FY2018<br/>EXPENDED</b> | <b>FY2019<br/>BUDGETED</b> | <b>FY2020<br/>DEPT REQ</b> | <b>FY2020<br/>TM REC</b> | <b>BUDGET<br/>INC/DEC</b> |
|---|----------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Total General Government Operating                              | 439,554                    | 562,124                    | 589,100                    | 589,100                  | 26,976                    |
| Total General Government Operating Net Allocations              | 438,896                    | 561,346                    | 588,322                    | 588,322                  | 26,976                    |
|   |                            |                            |                            |                          | -                         |
| Total Finance Department Operating                              | 304,372                    | 300,915                    | 306,272                    | 306,272                  | 5,357                     |
| Total Finance Department Operating Net Allocations              | 278,208                    | 276,357                    | 281,316                    | 281,316                  | 4,959                     |
|   |                            |                            |                            |                          | -                         |
| Total Community Services Operating                              | 364,730                    | 422,704                    | 424,780                    | 424,780                  | 2,076                     |
|   |                            |                            |                            |                          | -                         |
| Total Council on Aging Operating                                | 154,807                    | 132,813                    | 147,350                    | 137,900                  | 5,087                     |
|   |                            |                            |                            |                          | -                         |
| Total Facilities  | 344,609                    | 348,787                    | 356,135                    | 355,810                  | 7,023                     |
|   |                            |                            |                            |                          | -                         |
| Total Library Budget  | 358,562                    | 400,333                    | 392,591                    | 392,591                  | (7,742)                   |
|   |                            |                            |                            |                          | -                         |
| Total Planning and Development Operating                        | 133,348                    | 65,160                     | 59,138                     | 59,138                   | (6,022)                   |
|   |                            |                            |                            |                          | -                         |
| Total Public Safety Operating                                   | 1,010,031                  | 1,008,261                  | 1,135,177                  | 1,082,527                | 74,266                    |
|   |                            |                            |                            |                          | -                         |
| Total DPW Operating   | 4,500,967                  | 3,676,542                  | 3,882,604                  | 3,881,484                | 204,942                   |
| Total DPW Operating Net Allocations                             | 4,335,140                  | 3,493,740                  | 3,675,432                  | 3,674,312                | 180,572                   |
|   |                            |                            |                            |                          | -                         |
| <b>Total Operating Budget</b>                                   | <b>7,610,980</b>           | <b>6,917,639</b>           | <b>7,293,147</b>           | <b>7,229,603</b>         | <b>311,964</b>            |
| <b>Total Operating Budget Net Allocations</b>                   | <b>7,418,331</b>           | <b>6,709,501</b>           | <b>7,060,241</b>           | <b>6,996,697</b>         | <b>287,196</b>            |
| <b>School Operating</b>   | <b>14,373,871</b>          | <b>13,403,690</b>          | <b>13,623,813</b>          | <b>13,623,813</b>        | <b>220,123</b>            |
| <b>Grand Total Operating Budget</b>                             | <b>21,984,850</b>          | <b>20,321,329</b>          | <b>20,916,960</b>          | <b>20,853,416</b>        | <b>532,087</b>            |
| <b>Grand Total Operating Budget Net Allocations</b>             | <b>21,792,201</b>          | <b>20,113,191</b>          | <b>20,684,054</b>          | <b>20,620,510</b>        | <b>507,319</b>            |

| <b>General Fund Budget Classification</b>                | <b>FY2018</b>          | <b>FY2019</b>          | <b>FY2020</b>          | <b>FY2020</b>        | <b>BUDGET</b>         |
|--|------------------------|------------------------|------------------------|----------------------|-----------------------|
| <b>Capital Outlay</b>                                    | <b><u>EXPENDED</u></b> | <b><u>BUDGETED</u></b> | <b><u>DEPT REQ</u></b> | <b><u>TM REC</u></b> | <b><u>INC/DEC</u></b> |
| Total General Government Capital Outlay                  | 39,912                 | 8,000                  | -                      | -                    | (8,000)               |
| Total Finance Department Capital Outlay                  | 10,195                 | -                      | -                      | -                    | -                     |
| Total Community Services Capital Outlay                  | -                      | -                      | -                      | -                    | -                     |
| Total Council on Aging Capital Outlay                    | -                      | -                      | -                      | -                    | -                     |
| Total Facilities Capital Outlay                          | 86,564                 | 66,573                 | -                      | -                    | (66,573)              |
| Total Library Budget                                     | 73,242                 | 3,700                  | -                      | -                    | (3,700)               |
| Total Planning and Development Capital Outlay            | -                      | -                      | -                      | -                    | -                     |
| Total Public Safety Capital Outlay                       | 476,942                | 325,471                | 381,200                | 292,700              | (32,771)              |
| Total DPW Capital Outlay                                 | 78,500                 | 32,500                 | 20,000                 | 20,000               | (12,500)              |
| Total DPW Capital Outlay Net Allocations                 | 78,500                 | 32,500                 | 20,000                 | 20,000               | (12,500)              |
| <b>Total Capital Outlay Budget</b>                       | <b>765,355</b>         | <b>436,244</b>         | <b>401,200</b>         | <b>312,700</b>       | <b>(123,544)</b>      |
| <b>Total Capital Outlay Budget Net Allocations</b>       | <b>765,355</b>         | <b>436,244</b>         | <b>401,200</b>         | <b>312,700</b>       | <b>(123,544)</b>      |
| <b>School Capital Outlay</b>                             | <b>561,955</b>         | <b>659,500</b>         | <b>948,877</b>         | <b>948,877</b>       | <b>289,377</b>        |
| <b>Grand Total Capital Outlay Budget</b>                 | <b>1,327,311</b>       | <b>1,095,744</b>       | <b>1,350,077</b>       | <b>1,261,577</b>     | <b>165,833</b>        |
| <b>Grand Total Capital Outlay Budget Net Allocations</b> | <b>1,327,311</b>       | <b>1,095,744</b>       | <b>1,350,077</b>       | <b>1,261,577</b>     | <b>165,833</b>        |

| <b>General Fund Budget Classification</b>                  | <b><u>FY2018<br/>EXPENDED</u></b> | <b><u>FY2019<br/>BUDGETED</u></b> | <b><u>FY2020<br/>DEPT REQ</u></b> | <b><u>FY2020<br/>TM REC</u></b> | <b><u>BUDGET<br/>INC/DEC</u></b> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------------|
| <b>Unclassified</b>  |                                   |                                   |                                   |                                 |                                  |
| Town Unclassified Budget Minus Exempt Debt                 | 12,648,705                        | 13,378,801                        | 13,830,054                        | 13,830,054                      | 451,253                          |
| Town Unclassified Budget Net Allocations Minus Exempt Debt | 11,748,091                        | 12,439,488                        | 12,723,349                        | 12,723,349                      | 283,861                          |
| School Unclassified Budget                                 | 9,828,957                         | 10,487,172                        | 10,520,068                        | 10,520,068                      | 32,896                           |
| <b>Total Unclassified Budget</b>                           | <b>22,477,661</b>                 | <b>23,865,973</b>                 | <b>24,350,122</b>                 | <b>24,350,122</b>               | <b>484,149</b>                   |
| <b>Total Unclassified Budget Net Allocations</b>           | <b>21,577,047</b>                 | <b>22,926,660</b>                 | <b>23,243,417</b>                 | <b>23,243,417</b>               | <b>316,757</b>                   |
| <b>Exempt Debt</b>   |                                   |                                   |                                   |                                 |                                  |
| Town Exempt Principal Debt                                 | 2,531,338                         | 3,572,370                         | 3,760,630                         | 3,760,630                       | 188,260                          |
| Town Exempt Interest Debt                                  | 2,449,737                         | 2,534,154                         | 2,381,512                         | 2,381,512                       | (152,642)                        |
| School Exempt Debt Principal                               | 2,115,000                         | 2,106,185                         | 1,972,375                         | 1,972,375                       | (133,810)                        |
| School Exempt Interest                                     | 956,245                           | 876,517                           | 798,840                           | 798,840                         | (77,677)                         |
| <b>Total Exempt Principal</b>                              | <b>4,646,338</b>                  | <b>5,678,555</b>                  | <b>5,733,005</b>                  | <b>5,733,005</b>                | <b>54,450</b>                    |
| <b>Total Exempt Interest</b>                               | <b>3,405,982</b>                  | <b>3,410,671</b>                  | <b>3,180,352</b>                  | <b>3,180,352</b>                | <b>(230,319)</b>                 |

| <b>Water and Sewer Allocations</b><br><b>General Fund Budget Classification</b> | <b>FY2018</b><br><b>EXPENDED</b> | <b>FY2019</b><br><b>BUDGETED</b> | <b>FY2020</b><br><b>DEPT REQ</b> | <b>FY2020</b><br><b>TM REC</b> | <b>BUDGET</b><br><b>INC/DEC</b> |
|---|----------------------------------|----------------------------------|----------------------------------|--------------------------------|---------------------------------|
| <b>General Government</b>   |                                  |                                  |                                  |                                |                                 |
| <b>Town Manager</b>   |                                  |                                  |                                  |                                |                                 |
| <b>Salaries</b>   |                                  |                                  |                                  |                                |                                 |
| Water Enterprise Fund Allocation  | (8,099)                          | (8,457)                          | (9,668)                          | (9,668)                        | (1,211)                         |
| Sewer Enterprise Fund Allocation  | (8,099)                          | (8,457)                          | (9,668)                          | (9,668)                        | (1,211)                         |
| <b>Total Salaries Allocations</b>   | <b>(16,198)</b>                  | <b>(16,914)</b>                  | <b>(19,336)</b>                  | <b>(19,336)</b>                | <b>(2,422)</b>                  |
| Total Water Allocations   | (8,099)                          | (8,457)                          | (9,668)                          | (9,668)                        | (1,211)                         |
| Total Sewer Allocations   | (8,099)                          | (8,457)                          | (9,668)                          | (9,668)                        | (1,211)                         |
| <b>Total All Allocations</b>  | <b>(16,198)</b>                  | <b>(16,914)</b>                  | <b>(19,336)</b>                  | <b>(19,336)</b>                | <b>(2,422)</b>                  |
| <b>Administrative Services</b>  |                                  |                                  |                                  |                                |                                 |
| <b>Salaries</b>   |                                  |                                  |                                  |                                |                                 |
| Water Enterprise Fund Allocation  | (1,110)                          | (1,137)                          | (1,252)                          | (1,252)                        | (115)                           |
| Sewer Enterprise Fund Allocation  | (1,110)                          | (1,137)                          | (1,252)                          | (1,252)                        | (115)                           |
| <b>Total Salaries Allocations</b>   | <b>(2,220)</b>                   | <b>(2,274)</b>                   | <b>(2,504)</b>                   | <b>(2,504)</b>                 | <b>(230)</b>                    |
| <b>Operating</b>  |                                  |                                  |                                  |                                |                                 |
| Water Enterprise Fund Allocation  | (329)                            | (389)                            | (389)                            | (389)                          | -                               |
| Sewer Enterprise Fund Allocation  | (329)                            | (389)                            | (389)                            | (389)                          | -                               |
| <b>Total Operating Allocations</b>  |                                  |                                  |                                  |                                |                                 |
| Total Water Allocations   | (1,439)                          | (1,526)                          | (1,641)                          | (1,641)                        | (115)                           |
| Total Sewer Allocations   | (1,439)                          | (1,526)                          | (1,641)                          | (1,641)                        | (115)                           |
| <b>Total All Allocations</b>  | <b>(2,878)</b>                   | <b>(3,052)</b>                   | <b>(3,282)</b>                   | <b>(3,282)</b>                 | <b>(230)</b>                    |
| <b>Computer Services</b>  |                                  |                                  |                                  |                                |                                 |
| <b>Salaries</b>   |                                  |                                  |                                  |                                |                                 |
| Water Enterprise Fund Allocation  | (1,384)                          | (1,384)                          | (1,466)                          | (1,466)                        | (82)                            |
| Sewer Enterprise Fund Allocation  | (1,384)                          | (1,384)                          | (1,466)                          | (1,466)                        | (82)                            |
| <b>Total Salaries Allocations</b>   | <b>(2,768)</b>                   | <b>(2,768)</b>                   | <b>(2,932)</b>                   | <b>(2,932)</b>                 | <b>(164)</b>                    |
| Total Water Allocations   | (1,384)                          | (1,384)                          | (1,466)                          | (1,466)                        | (82)                            |
| Total Sewer Allocations   | (1,384)                          | (1,384)                          | (1,466)                          | (1,466)                        | (82)                            |
| <b>Total All Allocations</b>  | <b>(2,768)</b>                   | <b>(2,768)</b>                   | <b>(2,932)</b>                   | <b>(2,932)</b>                 | <b>(164)</b>                    |
| <b>Finance Department</b>   |                                  |                                  |                                  |                                |                                 |
| <b>Accounting</b>   |                                  |                                  |                                  |                                |                                 |
| <b>Salaries</b>   |                                  |                                  |                                  |                                |                                 |
| Water Enterprise Fund Allocation  | (5,711)                          | (5,822)                          | (5,159)                          | (5,159)                        | 663                             |
| Sewer Enterprise Fund Allocation  | (5,711)                          | (5,822)                          | (5,159)                          | (5,159)                        | 663                             |
| <b>Sewer Enterprise Fund Allocation</b>   | <b>(11,422)</b>                  | <b>(11,644)</b>                  | <b>(10,318)</b>                  | <b>(10,318)</b>                | <b>1,326</b>                    |
| <b>Operating</b>  |                                  |                                  |                                  |                                |                                 |
| Water Enterprise Fund Allocation  | (4,329)                          | (4,329)                          | (4,266)                          | (4,266)                        | 63                              |
| Sewer Enterprise Fund Allocation  | (4,329)                          | (4,329)                          | (4,266)                          | (4,266)                        | 63                              |
| <b>Sewer Enterprise Fund Allocation</b>   | <b>(8,658)</b>                   | <b>(8,658)</b>                   | <b>(8,532)</b>                   | <b>(8,532)</b>                 | <b>126</b>                      |
| Total Water Allocations   | (10,040)                         | (10,151)                         | (9,425)                          | (9,425)                        | 726                             |
| Total Sewer Allocations   | (10,040)                         | (10,151)                         | (9,425)                          | (9,425)                        | 726                             |
| <b>Total All Allocations</b>  | <b>(20,080)</b>                  | <b>(20,302)</b>                  | <b>(18,850)</b>                  | <b>(18,850)</b>                | <b>1,452</b>                    |
| <b>Treasurer/Collector</b>  |                                  |                                  |                                  |                                |                                 |
| <b>Salaries</b>   |                                  |                                  |                                  |                                |                                 |
| Water Enterprise Fund Allocation  | (25,314)                         | (25,869)                         | (27,398)                         | (27,398)                       | (1,529)                         |
| Sewer Enterprise Fund Allocation  | (25,314)                         | (25,869)                         | (27,398)                         | (27,398)                       | (1,529)                         |
| <b>Total Salaries Allocations</b>   | <b>(50,628)</b>                  | <b>(51,738)</b>                  | <b>(54,796)</b>                  | <b>(54,796)</b>                | <b>(3,058)</b>                  |
| <b>Operating</b>  |                                  |                                  |                                  |                                |                                 |
| Water Enterprise Fund Allocation  | (8,753)                          | (7,950)                          | (8,212)                          | (8,212)                        | (262)                           |
| Sewer Enterprise Fund Allocation  | (8,753)                          | (7,950)                          | (8,212)                          | (8,212)                        | (262)                           |
| <b>Total Operating Allocations</b>  | <b>(17,506)</b>                  | <b>(15,900)</b>                  | <b>(16,424)</b>                  | <b>(16,424)</b>                | <b>(524)</b>                    |
| Total Water Allocations   | (34,067)                         | (33,819)                         | (35,610)                         | (35,610)                       | (1,791)                         |
| Total Sewer Allocations   | (34,067)                         | (33,819)                         | (35,610)                         | (35,610)                       | (1,791)                         |
| <b>Total All Allocations</b>  | <b>(68,134)</b>                  | <b>(67,638)</b>                  | <b>(71,220)</b>                  | <b>(71,220)</b>                | <b>(3,582)</b>                  |
| <b>Department of Public Works</b>   |                                  |                                  |                                  |                                |                                 |
| <b>DPW Administration</b>   |                                  |                                  |                                  |                                |                                 |
| <b>Salaries</b>   |                                  |                                  |                                  |                                |                                 |

|                                    |                  |                  |                  |                  |                 |
|------------------------------------|------------------|------------------|------------------|------------------|-----------------|
| Water Enterprise Fund Allocation   | (59,643)         | (61,137)         | (64,796)         | (64,796)         | (3,659)         |
| Sewer Enterprise Fund Allocation   | (59,643)         | (61,137)         | (64,796)         | (64,796)         | (3,659)         |
| <b>Total Salaries Allocations</b>  | <b>(119,286)</b> | <b>(122,274)</b> | <b>(129,592)</b> | <b>(129,592)</b> | <b>(7,318)</b>  |
| <b>Operating</b>                   |                  |                  |                  |                  |                 |
| Water Enterprise Fund Allocation   | (29,236)         | (30,524)         | (36,931)         | (36,931)         | (6,407)         |
| Sewer Enterprise Fund Allocation   | (29,236)         | (30,524)         | (36,931)         | (36,931)         | (6,407)         |
| <b>Total Operating Allocations</b> | <b>(58,472)</b>  | <b>(61,048)</b>  | <b>(73,862)</b>  | <b>(73,862)</b>  | <b>(12,814)</b> |
| Total Water Allocations            | (88,879)         | (91,661)         | (101,727)        | (101,727)        | (10,066)        |
| Total Sewer Allocations            | (88,879)         | (91,661)         | (101,727)        | (101,727)        | (10,066)        |
| <b>Total All Allocations</b>       | <b>(177,758)</b> | <b>(183,322)</b> | <b>(203,454)</b> | <b>(203,454)</b> | <b>(20,132)</b> |
| <br>                               |                  |                  |                  |                  |                 |
| <b>DPW Engineering</b>             |                  |                  |                  |                  |                 |
| <b>Salaries</b>                    |                  |                  |                  |                  |                 |
| Water Enterprise Fund Allocation   | (150,177)        | (154,348)        | (166,973)        | (166,973)        | (12,625)        |
| Sewer Enterprise Fund Allocation   | (141,753)        | (146,192)        | (157,406)        | (157,406)        | (11,214)        |
| <b>Total Salaries Allocations</b>  | <b>(291,930)</b> | <b>(300,540)</b> | <b>(324,379)</b> | <b>(324,379)</b> | <b>(23,839)</b> |
| <b>Operating</b>                   |                  |                  |                  |                  |                 |
| Water Enterprise Fund Allocation   | (12,995)         | (15,404)         | (15,508)         | (15,508)         | (104)           |
| Sewer Enterprise Fund Allocation   | (10,520)         | (12,470)         | (12,554)         | (12,554)         | (84)            |
| <b>Total Operating Allocations</b> | <b>(23,515)</b>  | <b>(27,874)</b>  | <b>(28,062)</b>  | <b>(28,062)</b>  | <b>(188)</b>    |
| Total Water Allocations            | (163,172)        | (169,752)        | (182,481)        | (182,481)        | (12,729)        |
| Total Sewer Allocations            | (152,273)        | (158,662)        | (169,960)        | (169,960)        | (11,298)        |
| <b>Total All Allocations</b>       | <b>(315,445)</b> | <b>(328,414)</b> | <b>(352,441)</b> | <b>(352,441)</b> | <b>(24,027)</b> |
| <br>                               |                  |                  |                  |                  |                 |
| <b>DPW Fleet Maintenance</b>       |                  |                  |                  |                  |                 |
| <b>Salaries</b>                    |                  |                  |                  |                  |                 |
| Water Enterprise Fund Allocation   | (32,828)         | (36,262)         | (50,503)         | (50,503)         | -               |
| Sewer Enterprise Fund Allocation   | (32,828)         | (36,262)         | (50,503)         | (50,503)         | -               |
| <b>Total Salaries Allocations</b>  | <b>(65,656)</b>  | <b>(72,524)</b>  | <b>(101,006)</b> | <b>(101,006)</b> | <b>(28,482)</b> |
| <b>Operating</b>                   |                  |                  |                  |                  |                 |
| Water Enterprise Fund Allocation   | (41,920)         | (46,940)         | (52,624)         | (52,624)         | (5,684)         |
| Sewer Enterprise Fund Allocation   | (41,920)         | (46,940)         | (52,624)         | (52,624)         | (5,684)         |
| <b>Total Operating Allocations</b> | <b>(83,840)</b>  | <b>(93,880)</b>  | <b>(105,248)</b> | <b>(105,248)</b> | <b>(11,368)</b> |
| Total Water Allocations            | (74,748)         | (83,202)         | (103,127)        | (103,127)        |                 |
| Total Sewer Allocations            | (74,748)         | (83,202)         | (103,127)        | (103,127)        |                 |
| Total All Allocations              | (149,496)        | (166,404)        | (206,254)        | (206,254)        |                 |
| <br>                               |                  |                  |                  |                  |                 |
| <b>Middlesex Retirement Assmt.</b> | <b>6,194,882</b> | <b>6,580,426</b> | <b>7,065,138</b> | <b>7,065,138</b> | <b>484,712</b>  |
| Water Enterprise Fund Allocation   | (332,651)        | (355,202)        | (435,658)        | (435,658)        | (80,456)        |
| Sewer Enterprise Fund Allocation   | (73,974)         | (79,196)         | (64,048)         | (64,048)         | 15,148          |
| <b>Total Retirement</b>            | <b>5,788,257</b> | <b>6,146,028</b> | <b>6,565,432</b> | <b>6,565,432</b> | <b>419,404</b>  |

|   |                    |                    |                    |                    |                  |
|---|--------------------|--------------------|--------------------|--------------------|------------------|
| <b>Group Insurance</b>                        | <b>4,633,060</b>   | <b>4,930,073</b>   | <b>4,881,551</b>   | <b>4,881,551</b>   | <b>(48,522)</b>  |
| Water Enterprise Fund Allocation              | (288,819)          | (289,330)          | (352,093)          | (352,093)          | (62,763)         |
| Sewer Enterprise Fund Allocation              | (113,156)          | (112,723)          | (131,469)          | (131,469)          | (18,746)         |
| Cable Enterprise Fund Allocation              | -                  | -                  | (15,443)           | (15,443)           | (15,443)         |
| <b>Total Group Insurance</b>                  | <b>4,231,085</b>   | <b>4,528,020</b>   | <b>4,382,546</b>   | <b>4,382,546</b>   | <b>(145,474)</b> |
| <b>Medicare Tax</b>                           | <b>266,185</b>     | <b>268,800</b>     | <b>278,000</b>     | <b>278,000</b>     | <b>9,200</b>     |
| Water Enterprise Fund Allocation              | (19,053)           | (19,381)           | (20,252)           | (20,252)           | (871)            |
| Sewer Enterprise Fund Allocation              | (5,092)            | (4,931)            | (5,925)            | (5,925)            | (994)            |
| Cable Enterprise Fund Allocation              | -                  | -                  | (2,069)            | (2,069)            | (2,069)          |
| <b>Total Medicare Tax</b>                     | <b>242,040</b>     | <b>244,488</b>     | <b>249,754</b>     | <b>249,754</b>     | <b>5,266</b>     |
| <b>Property and Liability Insurance</b>       | <b>402,481</b>     | <b>432,360</b>     | <b>469,430</b>     | <b>469,430</b>     | <b>37,070</b>    |
| Water Enterprise Fund Allocation              | (57,909)           | (64,845)           | (66,757)           | (66,757)           | (1,912)          |
| Sewer Enterprise Fund Allocation              | (9,960)            | (13,705)           | (12,991)           | (12,991)           | 714              |
| <b>Total Property and Liability</b>           | <b>334,612</b>     | <b>353,810</b>     | <b>389,682</b>     | <b>389,682</b>     | <b>35,872</b>    |
| <b>Total Water Allocations Salaries</b>       | <b>(284,266)</b>   | <b>(294,416)</b>   | <b>(327,215)</b>   | <b>(327,215)</b>   | <b>(18,558)</b>  |
| <b>Total Sewer Allocations Salaries</b>       | <b>(275,842)</b>   | <b>(286,260)</b>   | <b>(317,648)</b>   | <b>(317,648)</b>   | <b>(17,147)</b>  |
| <b>Total Water Allocations Operating</b>      | <b>(97,562)</b>    | <b>(105,536)</b>   | <b>(117,930)</b>   | <b>(117,930)</b>   | <b>(6,710)</b>   |
| <b>Total Sewer Allocations Operating</b>      | <b>(95,087)</b>    | <b>(102,602)</b>   | <b>(114,976)</b>   | <b>(114,976)</b>   | <b>(12,374)</b>  |
| <b>Total Water Allocations Capital Outlay</b> | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>         |
| <b>Total Sewer Allocations Capital Outlay</b> | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>         |
| <b>Total Water Allocations Unclassified</b>   | <b>(698,432)</b>   | <b>(728,758)</b>   | <b>(874,760)</b>   | <b>(874,760)</b>   | <b>(146,002)</b> |
| <b>Total Sewer Allocations Unclassified</b>   | <b>(202,182)</b>   | <b>(210,555)</b>   | <b>(214,433)</b>   | <b>(214,433)</b>   | <b>(3,878)</b>   |
| <b>Total Cable Allocations Unclassified</b>   | <b>-</b>           | <b>-</b>           | <b>(17,512)</b>    | <b>(17,512)</b>    | <b>(17,512)</b>  |
| <b>Grand Total Water Allocations</b>          | <b>(1,080,260)</b> | <b>(1,128,710)</b> | <b>(1,319,905)</b> | <b>(1,319,905)</b> | <b>(191,195)</b> |
| <b>Grand Total Sewer Allocations</b>          | <b>(573,111)</b>   | <b>(599,417)</b>   | <b>(647,057)</b>   | <b>(647,057)</b>   | <b>(47,640)</b>  |
| <b>Grand Total Cable Allocatoons</b>          | <b>-</b>           | <b>-</b>           | <b>(17,512)</b>    | <b>(17,512)</b>    | <b>(17,512)</b>  |
| <b>Grand Total All Allocations</b>            | <b>(1,653,371)</b> | <b>(1,728,127)</b> | <b>(1,984,474)</b> | <b>(1,984,474)</b> | <b>(256,347)</b> |