

General Fund Budget Classification	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
General Government					
Moderator					
Salaries	450	450	450	450	-
Operating	-	75	75	75	-
Capital Outlay	-	-	-	-	-
Total Moderator Budget	450	525	525	525	-
Selectmen					
Salaries	26,511	26,709	28,233	28,233	1,524
Operating	189,948	125,829	137,494	137,494	11,665
Capital Outlay	-	-	-	-	-
Total Selectmen Budget	216,459	152,538	165,726	165,726	13,188
Town Manager					
Salaries	396,061	414,102	417,001	417,001	2,899
Water Enterprise Fund Allocation	(8,099)	(8,099)	(8,457)	(8,457)	(358)
Sewer Enterprise Fund Allocation	(8,099)	(8,099)	(8,457)	(8,457)	(358)
Total Salaries Net of Allocations	379,863	397,904	400,087	400,087	2,183
Operating	10,158	4,970	60,470	60,470	55,500
Capital Outlay	-	-	-	-	-
Total Town Manager Budget	406,219	419,072	477,471	477,471	58,399
Total Town Manager Budget Net Allocations	390,021	402,874	460,557	460,557	57,683
Finance Committee					
Salaries	1,632	2,515	2,515	2,515	-
Operating	333	679	679	679	-
Capital Outlay	-	-	-	-	-
Reserve Fund	-	75,000	75,000	75,000	-
Total Finance Committee Budget	1,965	78,194	78,194	78,194	-
Town Counsel					
Operating	177,943	150,000	150,000	150,000	-
Total Operating	177,943	150,000	150,000	150,000	-
Administrative Services					
Salaries	70,391	82,169	82,826	82,826	657
Water Enterprise Fund Allocation	(992)	(1,110)	(1,137)	(1,137)	(27)
Sewer Enterprise Fund Allocation	(992)	(1,110)	(1,137)	(1,137)	(27)
Total Salaries Net of Allocations	68,407	79,949	80,552	80,552	603
Operating	17,973	25,940	25,940	25,940	-
Water Enterprise Fund Allocation	(226)	(329)	(389)	(389)	(60)
Sewer Enterprise Fund Allocation	(226)	(329)	(389)	(389)	(60)
Total Operating Net of Allocations	17,521	25,282	25,162	25,162	(120)
Capital Outlay	-	-	-	-	-
Total Administrative Services Budget	88,364	108,109	108,766	108,766	657
Total Administrative Services Budget Net Allocations	85,928	105,231	105,714	105,714	483

General Fund Budget Classification	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
Town Clerk					
Salaries	229,607	242,571	247,191	247,191	4,620
Operating	12,902	17,531	19,616	19,616	2,085
Capital Outlay	-	37,881	-	-	(37,881)
Total Town Clerk Budget	242,509	297,983	266,807	266,807	(31,176)
Election					
Salaries	34,080	16,850	49,150	24,150	7,300
Operating	19,503	5,850	12,050	12,050	6,200
Capital Outlay	-	-	-	-	-
Total Election Budget	53,583	22,700	61,200	36,200	13,500
Board of Registrars					
Salaries	2,850	2,850	2,850	2,850	-
Operating	538	700	700	700	-
Capital Outlay	-	-	-	-	-
Total Board of Registrars Budget	3,388	3,550	3,550	3,550	-
Computer Services					
Salaries	90,017	93,767	95,267	95,267	1,500
Water Enterprise Fund Allocation	(1,350)	(1,384)	(1,384)	(1,384)	-
Sewer Enterprise Fund Allocation	(1,350)	(1,384)	(1,384)	(1,384)	-
Total Salaries Net of Allocations	87,317	90,999	92,499	92,499	1,500
Operating	79,979	67,600	80,100	80,100	12,500
Capital Outlay	31,979	8,000	8,000	8,000	-
Total Computer Services Budget	201,976	169,367	183,367	183,367	14,000
Total Computer Services Budget Net Allocations	199,276	166,599	180,599	180,599	14,000
Total General Government	1,392,855	1,402,038	1,495,605	1,470,605	68,567
Total General Government Net Allocations	1,371,521	1,380,194	1,472,871	1,447,871	67,677
Finance Department					
Accounting					
Salaries	219,177	231,225	235,690	235,690	4,465
Water Enterprise Fund Allocation	(5,506)	(5,711)	(5,822)	(5,822)	(111)
Sewer Enterprise Fund Allocation	(5,506)	(5,711)	(5,822)	(5,822)	(111)
Total Salaries Net of Allocations	208,165	219,803	224,046	224,046	4,243
Operating	172,048	173,155	168,155	168,155	(5,000)
Water Enterprise Fund Allocation	(4,404)	(4,329)	(4,329)	(4,329)	-
Sewer Enterprise Fund Allocation	(4,404)	(4,329)	(4,329)	(4,329)	-
Total Operating Net of Allocations	163,240	164,497	159,497	159,497	(5,000)
Capital Outlay	-	-	-	-	-
Total Accounting Budget	391,226	404,380	403,845	403,845	(535)
Total Accounting Budget	371,406	384,300	383,543	383,543	(757)

General Fund Budget Classification	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
Assessor					
Salaries	193,288	228,141	235,876	235,876	7,735
Operating	60,877	52,665	53,265	53,265	600
Capital Outlay	-	-	-	-	-
Total Assessor Budget	254,165	280,806	289,141	289,141	8,335
Treasurer/Collector					
Salaries	381,572	365,018	374,468	374,468	9,450
Water Enterprise Fund Allocation	(24,094)	(25,314)	(25,869)	(25,869)	(555)
Sewer Enterprise Fund Allocation	(24,094)	(25,314)	(25,869)	(25,869)	(555)
Total Salaries Net of Allocations	333,384	314,390	322,730	322,730	8,340
Operating	84,472	87,530	79,495	79,495	(8,035)
Water Enterprise Fund Allocation	(8,715)	(8,753)	(7,950)	(7,950)	803
Sewer Enterprise Fund Allocation	(8,715)	(8,753)	(7,950)	(7,950)	803
Total Operating Net of Allocations	67,042	70,024	63,595	63,595	(6,429)
Capital Outlay	-	12,145	-	-	(12,145)
Total Treasurer/Collector Budget	466,044	464,693	453,963	453,963	(10,730)
Total Treasurer/Collector Budget Net Allocations	400,426	396,559	386,325	386,325	(10,234)
Total Finance Department	1,111,435	1,149,879	1,146,949	1,146,949	(2,929)
Total Finance Department Net Allocations	1,025,997	1,061,665	1,059,009	1,059,009	(2,655)
Community Services					
Cable Television					
Salaries	-	-	-	-	-
Operating	965	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Cable Television Budget	965	-	-	-	-
Veteran's Services					
Salaries	52,025	54,619	70,217	70,217	15,598
Operating	369,781	379,755	384,604	384,604	4,849
Capital Outlay	-	-	-	-	-
Total Veteran's Budget	421,806	434,374	454,821	454,821	20,447
Community Events					
Operating	28,993	26,100	38,100	38,100	12,000
Capital Outlay	-	-	-	-	-
Total Community Events Budget	28,993	26,100	38,100	38,100	12,000

General Fund Budget Classification	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
Total Community Services	451,764	460,474	492,921	492,921	32,447
Council on Aging					
Salaries	195,108	248,271	256,460	256,460	8,189
Operating	133,967	122,515	137,672	132,813	10,298
Capital Outlay	-	-	-	-	-
Total Council on Aging Budget	329,075	370,786	394,132	389,273	18,487
Facilities					
Town Facilities and Grounds					
Salaries	109,269	205,965	258,081	258,081	52,116
Operating	97,024	135,029	159,400	159,400	24,371
Capital Outlay	55,646	52,851	-	-	(52,851)
Total Town Facilities and Grounds Budget	261,939	393,845	417,481	417,481	23,636
Town Hall					
Salaries	46,942	49,318	50,480	50,480	1,162
Operating	102,989	161,775	164,115	164,115	2,340
Capital Outlay	-	-	-	-	-
Total Town Hall Budget	149,931	211,093	214,595	214,595	3,502
Auxiliary Buildings					
Operating	8,164	-	-	-	-
Capital Outlay	12,500	-	-	-	-
Total Auxiliary Buildings Budget	20,664	-	-	-	-
Cemeteries					
Operating	3,750	3,000	3,000	3,000	-
Capital Outlay	-	-	-	-	-
Total Cemeteries Budget	3,750	3,000	3,000	3,000	-
Total Facilities	436,284	607,938	635,076	635,076	27,139
Library					
Salaries	817,550	931,393	949,494	949,494	18,101
Operating	299,474	324,429	379,493	379,493	55,064
Capital Outlay	20,525	74,000	3,700	3,700	(70,300)
Total Library Budget	1,137,549	1,329,822	1,332,687	1,332,687	2,865
Planning and Development					
Planning (Community Development)					
Salaries	305,270	193,731	202,492	202,492	8,761
Operating	111,811	27,555	28,830	28,830	1,275
Capital Outlay	59,600	-	-	-	-
Total Community Development Budget	476,681	221,286	231,322	231,322	10,036

General Fund Budget Classification	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
Building Department					
Salaries	288,400	312,868	311,544	311,544	(1,324)
Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-
Total Salaries Net of Allocations	288,400	312,868	311,544	311,544	(1,324)
Operating	9,204	7,480	12,330	12,330	4,850
Capital Outlay	-	-	-	-	-
Total Building Department Budget	297,603	320,348	323,874	323,874	3,526
Total Building Department Budget Net Allocations	297,603	320,348	323,874	323,874	3,526
Board of Health					
Salaries	223,051	241,286	245,291	245,291	4,005
Operating	13,097	20,995	24,000	24,000	3,005
Capital Outlay	-	-	-	-	-
Total Board of Health Budget	236,148	262,281	269,291	269,291	7,010
Total Planning and Development	1,010,432	803,915	824,487	824,487	20,573
Total Planning and Development Net Allocations	1,010,432	803,915	824,487	824,487	20,573
Public Safety					
Police					
Salaries	6,095,635	6,385,835	6,686,449	6,410,061	24,226
Operating	601,521	565,271	645,671	593,971	28,700
Capital Outlay	424,032	362,255	363,693	325,471	(36,784)
Total Police Budget	7,121,188	7,313,361	7,695,813	7,329,503	16,142
Fire					
Salaries	5,020,463	5,008,062	5,150,023	5,130,023	121,961
Operating	382,487	358,621	367,727	367,727	9,106
Capital Outlay	72,251	32,000	-	-	(32,000)
Total Fire Budget	5,475,202	5,398,683	5,517,750	5,497,750	99,067
Emergency Management					
Salaries	-	4,637	4,637	4,637	-
Operating	27,523	28,890	28,890	28,890	-
Capital Outlay	-	-	-	-	-
Total Emergency Mgt. Budget	27,523	33,527	33,527	33,527	-
Parking Clerk					
Salaries	4,000	4,000	4,000	4,000	-
Operating	180	1,200	1,200	1,200	-
Capital Outlay	-	-	-	-	-
Total Parking Clerk Budget	4,180	5,200	5,200	5,200	-
Total Public Safety Budget	12,628,092	12,750,771	13,252,290	12,865,980	115,209

General Fund Budget Classification	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
School Departments					
Tewksbury					
Salaries	29,571,595	32,329,727	33,335,458	33,335,458	1,005,731
Operating	13,132,455	12,819,581	13,264,271	13,264,271	444,690
Capital Outlay	478,297	314,500	314,500	314,500	-
Total School Operating Budget	43,182,347	45,463,808	46,914,229	46,914,229	1,450,421
Offsets	-	-	-	-	-
Net School Operating Budget	43,182,347	45,463,808	46,914,229	46,914,229	1,450,421
Fixed Costs					
Health	7,744,093	8,114,513	8,201,316	8,201,316	86,803
Retirement	1,171,188	1,309,767	1,391,282	1,391,282	81,515
Medicare	433,819	462,311	485,427	485,427	23,116
Unemployment	33,361	75,000	75,000	75,000	-
Insurance	187,944	197,341	223,671	223,671	26,330
Principal	5,925	5,895	830	830	(5,065)
Long Term Interest	278	110	17	17	(93)
Short Term Interest	-	-	-	-	-
Total Fixed Costs	9,576,608	10,164,936	10,377,542	10,377,542	212,605
Town Tewksbury School Budget	52,758,955	55,628,744	57,291,771	57,291,771	1,663,026
Exempt School Debt Principal	2,123,815	2,115,000	2,106,185	2,106,185	(8,815)
Exempt School Exempt Interest	1,020,271	956,245	876,517	876,517	(79,729)
Shawsheen Regional Vocational School	5,646,988	5,566,567	6,290,221	6,290,221	723,654
Essex North Shore Agricultural and Tech. School District	76,384	76,384	56,968	56,968	(19,416)
Total School Departments	61,626,413	64,342,941	66,621,661	66,621,661	2,278,720
Department of Public Works					
DPW Administration					
Salaries	330,388	370,662	378,515	378,515	7,853
Water Enterprise Fund Allocation	(76,692)	(59,643)	(61,137)	(61,137)	(1,494)
Sewer Enterprise Fund Allocation	(76,692)	(59,643)	(61,137)	(61,137)	(1,494)
<i>Total Salaries Net of Allocations</i>	177,004	251,376	256,241	256,241	4,865
Operating	154,229	116,945	127,095	127,095	10,150
Water Enterprise Fund Allocation	(32,008)	(29,236)	(30,524)	(30,524)	(1,288)
Sewer Enterprise Fund Allocation	(32,008)	(29,236)	(30,524)	(30,524)	(1,288)
<i>Total Operating Net of Allocations</i>	90,213	58,473	66,047	66,047	7,574
Capital Outlay	29,226	-	-	-	-
Total DPW Administration Budget	513,844	487,607	505,610	505,610	18,003
Total DPW Administration Budget Net Allocations	296,444	309,849	322,288	322,288	12,439
DPW Engineering					
Salaries	416,128	435,024	448,677	448,677	13,653
Water Enterprise Fund Allocation	(141,153)	(150,177)	(154,348)	(154,348)	(4,171)
Sewer Enterprise Fund Allocation	(132,791)	(141,753)	(146,192)	(146,192)	(4,439)
<i>Total Salaries Net of Allocations</i>	142,184	143,094	148,137	148,137	5,043
Operating	46,935	30,940	36,677	36,677	5,737
Water Enterprise Fund Allocation	(8,469)	(12,995)	(15,404)	(15,404)	(2,409)
Sewer Enterprise Fund Allocation	(6,856)	(10,520)	(12,470)	(12,470)	(1,950)
<i>Total Operating Net of Allocations</i>	31,610	7,425	8,803	8,803	1,378
Capital Outlay	20,000	35,000	-	-	-
Total DPW Engineering Budget	483,063	500,964	485,354	485,354	(15,610)
Total DPW Engineering Budget Net Allocations	193,794	185,519	156,940	156,940	(28,579)

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DPW Highway					
Salaries	589,367	730,246	786,389	785,014	54,768
Operating	284,592	241,325	283,870	268,870	27,545
Capital Outlay	-	-	-	-	-
Total DPW Highway Budget	873,959	971,571	1,070,259	1,053,884	82,313
DPW Forestry					
Salaries	-	-	-	-	-
Operating	89,410	65,100	82,250	68,250	3,150
Capital Outlay	-	-	-	-	-
Total DPW Forestry Budget	89,410	65,100	82,250	68,250	3,150
DPW Fleet Maintenance					
Salaries	276,030	264,695	279,998	274,998	-
Water Enterprise Fund Allocation	(33,814)	(32,828)	(36,262)	(36,262)	-
Sewer Enterprise Fund Allocation	(33,814)	(32,828)	(36,262)	(36,262)	-
Total Salaries Net of Allocations	208,402	199,039	207,474	202,474	-
Operating	506,118	459,100	474,775	474,775	15,675
Water Enterprise Fund Allocation	(40,600)	(41,920)	(46,940)	(46,940)	(5,020)
Sewer Enterprise Fund Allocation	(40,600)	(41,920)	(46,940)	(46,940)	(5,020)
Total Operating Net of Allocations	424,918	375,260	380,895	380,895	5,635
Capital Outlay	109,421	43,500	-	-	(43,500)
Total DPW Fleet Maint, Budget	891,569	767,295	754,773	749,773	(27,825)
Total DPW Fleet Maint, Budget Net Allocations	742,741	617,799	588,369	583,369	(32,845)
DPW Snow and Ice					
Salaries	195,791	95,000	95,000	95,000	-
Operating	840,157	161,000	161,000	161,000	-
Capital Outlay	-	-	-	-	-
Total DPW Snow and Ice Budget	1,035,948	256,000	256,000	256,000	-

General Fund Budget Classification	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
Street Lighting					
<i>Operating</i>	190,100	180,000	180,000	180,000	-
Total Street Lighting Budget	190,100	180,000	180,000	180,000	-
Solid Waste					
<i>Operating</i>	2,116,122	2,218,191	2,264,875	2,264,875	46,684
Total Solid Waste Budget	2,116,122	2,218,191	2,264,875	2,264,875	46,684
Total DPW Budget	6,194,014	5,446,728	5,599,121	5,563,746	106,715
Total DPW Budget Net Allocations	5,538,517	4,804,029	4,920,981	4,885,606	83,162
Unclassified					
Non-Exempt Principal Maturing Debt	284,330	273,685	265,900	265,900	(7,785)
Non Exempt Interest-Maturing Debt	68,225	127,050	121,242	121,242	(5,808)
Interest-Temporary Loans	1,656	-	-	-	-
Exempt Principal Maturing Debt	3,540,343	2,531,338	3,572,370	3,572,370	1,041,033
Exempt Interest-Maturing Debt	1,563,899	2,449,738	2,534,154	2,534,154	84,416
<i>Middlesex Retirement Assmt.</i>	5,822,650	6,194,882	6,580,426	6,580,426	385,544
Water Enterprise Fund Allocation	(315,432)	(332,651)	(355,202)	(355,202)	(22,551)
Sewer Enterprise Fund Allocation	(71,084)	(73,974)	(79,196)	(79,196)	(5,222)
<i>Total Retirement</i>	<i>5,436,134</i>	<i>5,788,257</i>	<i>6,146,028</i>	<i>6,146,028</i>	<i>357,771</i>
Occupational Injury Reserve	128,871	125,000	125,000	125,000	-
Unemployment Compensation	1,335	15,000	5,000	5,000	(10,000)
<i>Group Insurance</i>	4,613,758	4,908,425	4,930,073	4,930,073	21,649
Water Allocation	(281,440)	(288,819)	(289,330)	(289,330)	(511)
Sewer Allocation	(92,120)	(113,156)	(112,723)	(112,723)	433
<i>Total Group Insurance</i>	<i>4,240,198</i>	<i>4,506,450</i>	<i>4,528,020</i>	<i>4,528,020</i>	<i>21,571</i>
<i>Medicare Tax</i>	253,559	256,000	268,800	268,800	12,800
Water Enterprise Fund Allocation	(16,363)	(19,053)	(19,381)	(19,381)	(328)
Sewer Enterprise Fund Allocation	(5,698)	(5,092)	(4,931)	(4,931)	161
<i>Total Medicare Tax</i>	<i>231,498</i>	<i>231,855</i>	<i>244,488</i>	<i>244,488</i>	<i>12,633</i>
Other-Post Employment Benefits	-	650,000	650,000	650,000	-
<i>Fire and Liability Insurance</i>	326,435	435,285	432,360	432,360	(2,925)
Water Enterprise Fund Allocation	(55,151)	(57,909)	(64,845)	(64,845)	(6,936)
Water Enterprise Fund Allocation	(9,485)	(9,960)	(13,705)	(13,705)	(3,745)
<i>Total Fire and Liability</i>	<i>261,799</i>	<i>367,416</i>	<i>353,810</i>	<i>353,810</i>	<i>(13,606)</i>
Total Unclassified Budget	16,605,061	17,966,402	19,485,326	19,485,326	1,518,924
Total Unclassified Budget Net Allocations	15,758,288	17,065,788	18,546,013	18,546,013	1,490,906
Total Budget Before Transfers, Allocations and Offsets	102,922,973	106,631,692	111,280,256	110,828,712	4,197,020
Total Budget Before Transfers Net Allocations/Offsets	101,313,931	104,978,321	109,552,129	109,100,585	4,122,264
Transfers					
To the Sewer Enterprise Fund	248,775	48,429	36,208	36,208	(12,221)
To the Water Enterprise Fund	-	-	-	-	-
Special Revenue	-	-	-	-	-
Town Trust Funds	-	-	-	-	-
Total Transfers	248,775	48,429	36,208	36,208	(12,221)
ATM General Fund Budget	101,562,706	105,026,750	109,588,337	109,136,793	4,110,042

Town and School Budget w/o Exempt Debt	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
Total Town Budget	36,192,318	37,307,676	38,552,071	38,100,526	792,850
Total Town Budget Net Allocations	34,583,276	35,654,305	36,823,944	36,372,399	718,094
Total School Budget	52,758,955	55,628,744	57,291,771	57,291,771	1,663,026
Total School Budget Net Offsets	52,758,955	55,628,744	57,291,771	57,291,771	1,663,026
Total Budget w/o Exempt Debt	88,951,273	92,936,420	95,843,842	95,392,297	2,455,877
Total Budget w/o Exempt Debt Net Allocations	87,342,231	91,283,049	94,115,715	93,664,170	2,381,121
Town As a % of Total Budget w/o Exempt Debt	41%	40%	40%	40%	-0.20%
Town As a % of Total Budget w/o Exempt Debt Net Allocations	40%	39%	39%	39%	-0.23%
School As a % of Total Budget w/o Exempt Debt	59%	60%	60%	60%	0.20%
School As a % of Total Budget w/o Exempt Debt Net Allocations	60%	61%	61%	61%	0.23%
Shawsheen Tech	5,646,988	5,566,567	6,290,221	6,290,221	723,654
Essex North Shore Agricultural and Tech. School District	76,384	76,384	56,968	56,968	(19,416)
Town Exempt Principal	3,540,343	2,531,338	3,572,370	3,572,370	1,041,033
Town Exempt Interest	1,563,899	2,449,738	2,534,154	2,534,154	84,416
Total Exempt Town Debt	5,104,242	4,981,076	6,106,524	6,106,524	1,125,449
School Exempt Principal	2,123,815	2,115,000	2,106,185	2,106,185	(8,815)
School Exempt Interest	1,020,271	956,245	876,517	876,517	(79,729)
Total Exempt School Debt	3,144,086	3,071,245	2,982,702	2,982,702	(88,544)
Grand Total	102,922,973	106,631,692	111,280,256	110,828,712	4,197,019.53
Grand Total Net Allocations	101,313,931	104,978,321	109,552,129	109,100,585	4,122,263.53

**General Fund Budget Classification
Budget Summary**

	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
Town Salaries	16,611,052	17,241,978	17,949,263	17,621,500	379,523
School Salaries	29,571,595	32,329,727	33,335,458	33,335,458	1,005,731
Town Operating	5,129,144	4,204,549	4,583,738	4,498,179	293,630
School Operating	13,132,455	12,819,581	13,264,271	13,264,271	444,690
Town Capital Outlay	835,181	657,632	375,393	337,171	(320,461)
School Capital Outlay	478,297	314,500	314,500	314,500	-
Town Principal Debt	284,330	273,685	265,900	265,900	(7,785)
Town Interest Debt	68,225	127,050	121,242	121,242	(5,808)
Town Temporary Interest	1,656	-	-	-	-
Town Exempt Principal Debt	3,540,343	2,531,338	3,572,370	3,572,370	1,041,033
Town Exempt Interest Debt	1,563,899	2,449,738	2,534,154	2,534,154	84,416
School Principal Debt	5,925	5,895	830	830	(5,065)
School Interest Debt	278	110	17	17	(93)
School Temporary Interest	-	-	-	-	-
School Exempt Principal Debt	2,123,815	2,115,000	2,106,185	2,106,185	(8,815)
School Exempt Interest Debt	1,020,271	956,245	876,517	876,517	(79,729)
Town Health insurance	4,613,758	4,908,425	4,930,073	4,930,073	21,649
School Health insurance	7,744,093	8,114,513	8,201,316	8,201,316	86,803
Town Retirement	5,822,650	6,194,882	6,580,426	6,580,426	385,544
School Retirement	1,171,188	1,309,767	1,391,282	1,391,282	81,515
Town Other Fixed/Unclassified Costs	710,200	831,285	831,160	831,160	(125)
School Other Fixed Costs	655,124	734,652	784,098	784,098	49,446
OPEB	-	650,000	650,000	650,000	-
Solid Waste	2,116,122	2,218,191	2,264,875	2,264,875	46,684
Shawsheen Tech	5,646,988	5,566,567	6,290,221	6,290,221	723,654
Essex North Shore Agricultural and Tech. School District	76,384	76,384	56,968	56,968	(19,416)
Total Budget	102,922,973	106,631,692	111,280,256	110,828,712	4,197,020
Town Allocations	(1,609,042)	(1,653,371)	(1,728,127)	(1,728,127)	(74,756)
School Offsets	-	-	-	-	-
Total Budget Net Allocations/Offsets	101,313,931	104,978,321	109,552,129	109,100,585	4,122,264
Total Town Budget	36,192,318	37,307,676	38,552,071	38,100,526	792,850
Total Town Budget Net Allocations	34,583,276	35,654,305	36,823,944	36,372,399	718,094
Town Exempt Principal	3,540,343	2,531,338	3,572,370	3,572,370	1,041,033
Town Exempt Interest	1,563,899	2,449,738	2,534,154	2,534,154	84,416
Total Exempt Town Debt	5,104,242	4,981,076	6,106,524	6,106,524	1,125,449
Total School Budget	52,758,955	55,628,744	57,291,771	57,291,771	1,663,026
Total School Budget Net Allocations	52,758,955	55,628,744	57,291,771	57,291,771	1,663,026
School Exempt Principal	2,123,815	2,115,000	2,106,185	2,106,185	(8,815)
School Exempt Interest	1,020,271	956,245	876,517	876,517	(79,729)
Total Exempt School Debt	3,144,086	3,071,245	2,982,702	2,982,702	(88,544)
Shawsheen Tech	5,646,988	5,566,567	6,290,221	6,290,221	723,654
Essex North Shore Agricultural and Tech. School District	76,384	76,384	56,968	56,968	(19,416)
Total Budget w/o Offsets or Allocations	102,922,973	106,631,692	111,280,256	110,828,712	4,197,020
Total Budget Net Allocations/Offsets	101,313,931	104,978,321	109,552,129	109,100,585	4,122,264

General Fund Budget Classification Budget Summary	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
Total General Government	1,392,855	1,402,038	1,495,605	1,470,605	68,567
Total General Government Net Allocations	1,371,521	1,380,194	1,472,871	1,447,871	67,677
Total Finance Department	1,111,435	1,149,879	1,146,949	1,146,949	(2,929)
Total Finance Department Net Allocations	1,025,997	1,061,665	1,059,009	1,059,009	(2,655)
Total Community Services	451,764	460,474	492,921	492,921	32,447
Total Council on Aging Budget	329,075	370,786	394,132	389,273	18,487
Total Facilities	436,284	607,938	635,076	635,076	27,139
Total Library Budget	1,137,549	1,329,822	1,332,687	1,332,687	2,865
Total Planning and Development	1,010,432	803,915	824,487	824,487	20,573
Total Planning and Development Net Allocations	1,010,432	803,915	824,487	824,487	
Total Public Safety Budget	12,628,092	12,750,771	13,252,290	12,865,980	115,209
Total DPW Budget	6,194,014	5,446,728	5,599,121	5,563,746	117,018
Total DPW Budget Net Allocations	5,538,517	4,804,029	4,920,981	4,885,606	81,577
Town Unclassified Budget Minus Exempt Debt	11,500,819	12,985,327	13,378,802	13,378,802	393,475
Town Unclassified Budget Net Allocations Minus Exempt Debt	10,654,046	12,084,713	12,439,489	12,439,489	354,776
Town Exempt Principal Debt	3,540,343	2,531,338	3,572,370	3,572,370	1,041,033
Town Exempt Interest Debt	1,563,899	2,449,738	2,534,154	2,534,154	84,416
Total Town Budget	41,296,560	42,288,751	44,658,595	44,207,051	1,918,299
Total Town Budget net Allocations	39,687,518	40,635,380	42,930,468	42,478,924	1,843,543
School Budget					
Salaries	29,571,595	32,329,727	33,335,458	33,335,458	1,005,731
Operating	13,132,455	12,819,581	13,264,271	13,264,271	444,690
Capital Outlay	478,297	314,500	314,500	314,500	-
School Unclassified Budget	9,576,608	10,164,936	10,377,542	10,377,542	212,605
School Exempt Debt Principal	2,123,815	2,115,000	2,106,185	2,106,185	(8,815)
School Exempt Interest	1,020,271	956,245	876,517	876,517	(79,729)
Total School Budget	55,903,041	58,699,990	60,274,473	60,274,473	1,574,483
Offsets	-	-	-	-	-
Total School Budget Allocations	55,903,041	58,699,990	60,274,473	60,274,473	1,574,483
Shawsheen Regional Vocational School	5,646,988	5,566,567	6,290,221	6,290,221	723,654
Essex North Shore Agricultural and Tech. School District	76,384	76,384	56,968	56,968	(19,416)
Total Budget Before Transfers, Allocations and Offsets	102,922,973	106,631,692	111,280,256	110,828,712	4,197,020
Total Budget Before Transfers Net Allocations/Offsets	101,313,931	104,978,321	109,552,129	109,100,585	4,122,264

General Fund Budget Classification Salary Summary	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
Total General Government Salaries	851,599	881,983	925,482	900,482	18,499
Total General Government Salaries Net Allocations	830,717	860,797	903,526	878,526	17,729
Total Finance Department Salaries	794,037	824,384	846,034	846,034	21,651
Total Finance Department Salaries Net Allocations	734,837	762,334	782,652	782,652	20,319
Total Community Services Salaries	52,025	54,619	70,217	70,217	67,714
Total Council on Aging Salaries	195,108	248,271	256,460	256,460	8,189
Total Facilities Salaries	156,211	255,283	308,561	308,561	53,279
Total Library Budget	817,550	931,393	949,494	949,494	18,101
Total Planning and Development Salaries	816,721	747,885	759,327	759,327	11,443
Total Planning and Development Salaries Net Allocations	816,721	747,885	759,327	759,327	11,443
Total Public Safety Salaries	11,120,098	11,402,534	11,845,109	11,548,721	146,187
Total DPW Salaries	1,807,703	1,895,627	1,988,579	1,982,204	86,577
Total DPW Salaries Net Allocations	1,312,747	1,418,755	1,493,241	1,486,866	68,111
Total Salary Budget	16,611,052	17,241,978	17,949,263	17,621,500	379,523
Total Salary Budget Net Allocations	16,036,014	16,681,870	17,368,587	17,040,824	358,955
School Salaries	29,571,595	32,329,727	33,335,458	33,335,458	1,005,731
Grand Total Salary Budget	46,182,647	49,571,705	51,284,721	50,956,958	1,385,254
Grand Total Salary Budget Net Allocations	45,607,609	49,011,597	50,704,045	50,376,282	1,364,686

General Fund Budget Classification	FY2017	FY2018	FY2019	FY2019	BUDGET
Operating Summary	EXPENDED	BUDGETED	DEPT REQ	TM REC	INC/DEC
Total General Government Operating	509,277	474,174	562,124	562,124	87,950
Total General Government Operating Net Allocations	508,825	473,516	561,346	561,346	87,830
Total Finance Department Operating	317,397	313,350	300,915	300,915	(12,435)
Total Finance Department Operating Net Allocations	291,159	287,186	276,357	276,357	(10,829)
Total Community Services Operating	399,738	405,855	422,704	422,704	41,220
Total Council on Aging Operating	133,967	122,515	137,672	132,813	10,298
Total Facilities	211,927	299,804	326,515	326,515	26,711
Total Library Budget	299,474	324,429	379,493	379,493	55,064
Total Planning and Development Operating	134,111	56,030	65,160	65,160	9,130
Total Public Safety Operating	1,011,711	953,982	1,043,488	991,788	37,806
Total DPW Operating	4,227,663	3,472,601	3,610,542	3,581,542	108,941
Total DPW Operating Net Allocations	4,067,122	3,306,774	3,427,740	3,398,740	91,966
Total Operating Budget	7,245,266	6,422,740	6,848,613	6,763,054	340,314
Total Operating Budget Net Allocations	7,058,035	6,230,091	6,640,475	6,554,916	324,825
School Operating	13,132,455	12,819,581	13,264,271	13,264,271	444,690
Grand Total Operating Budget	20,377,721	19,242,321	20,112,884	20,027,325	785,004
Grand Total Operating Budget Net Allocations	20,190,490	19,049,672	19,904,746	19,819,187	769,515

General Fund Budget Classification	FY2017	FY2018	FY2019	FY2019	BUDGET
Capital Outlay	EXPENDED	BUDGETED	DEPT REQ	TM REC	INC/DEC
Total General Government Capital Outlay	31,979	45,881	8,000	8,000	(37,881)
Total Finance Department Capital Outlay	-	12,145	-	-	(12,145)
Total Community Services Capital Outlay	-	-	-	-	(52,851)
Total Council on Aging Capital Outlay	-	-	-	-	-
Total Facilities Capital Outlay	68,146	52,851	-	-	(52,851)
Total Library Budget	20,525	74,000	3,700	3,700	(70,300)
Total Planning and Development Capital Outlay	59,600	-	-	-	-
Total Public Safety Capital Outlay	496,283	394,255	363,693	325,471	(68,784)
Total DPW Capital Outlay	158,647	78,500	-	-	(78,500)
Total DPW Capital Outlay Net Allocations	158,647	78,500	-	-	(78,500)
Total Capital Outlay Budget	835,181	657,632	375,393	337,171	(320,461)
Total Capital Outlay Budget Net Allocations	835,181	657,632	375,393	337,171	(320,461)
School Capital Outlay	478,297	314,500	314,500	314,500	-
Grand Total Capital Outlay Budget	1,313,478	972,132	689,893	651,671	(320,461)
Grand Total Capital Outlay Budget Net Allocations	1,313,478	972,132	689,893	651,671	(320,461)

General Fund Budget Classification	<u>FY2017 EXPENDED</u>	<u>FY2018 BUDGETED</u>	<u>FY2019 DEPT REQ</u>	<u>FY2019 TM REC</u>	<u>BUDGET INC/DEC</u>
Unclassified					
Town Unclassified Budget Minus Exempt Debt	11,500,819	12,985,327	13,378,802	13,378,802	393,475
Town Unclassified Budget Net Allocations Minus Exempt Debt	10,654,046	12,084,713	12,439,489	12,439,489	354,776
School Unclassified Budget	9,576,608	10,164,936	10,377,542	10,377,542	212,605
Total Unclassified Budget	21,077,427	23,150,263	23,756,344	23,756,344	606,081
Total Unclassified Budget Net Allocations	20,230,654	22,249,649	22,817,031	22,817,031	567,382
Exempt Debt					
Town Exempt Principal Debt	3,540,343	2,531,338	3,572,370	3,572,370	1,041,033
Town Exempt Interest Debt	1,563,899	2,449,738	2,534,154	2,534,154	84,416
School Exempt Debt Principal	2,123,815	2,115,000	2,106,185	2,106,185	(8,815)
School Exempt Interest	1,020,271	956,245	876,517	876,517	(79,729)
Total Exempt Principal	5,664,158	4,646,338	5,678,555	5,678,555	1,032,218
Total Exempt Interest	2,584,170	3,405,983	3,410,671	3,410,671	4,687

Water and Sewer Allocations General Fund Budget Classification	FY2017 EXPENDED	FY2018 BUDGETED	FY2019 DEPT REQ	FY2019 TM REC	BUDGET INC/DEC
General Government					
Town Manager					
Salaries					
Water Enterprise Fund Allocation	(8,099)	(8,099)	(8,457)	(8,457)	(358)
Sewer Enterprise Fund Allocation	(8,099)	(8,099)	(8,457)	(8,457)	(358)
Total Salaries Allocations	(16,198)	(16,198)	(16,914)	(16,914)	(716)
Total Water Allocations	(8,099)	(8,099)	(8,457)	(8,457)	(358)
Total Sewer Allocations	(8,099)	(8,099)	(8,457)	(8,457)	(358)
Total All Allocations	(16,198)	(16,198)	(16,914)	(16,914)	(716)
Administrative Services					
Salaries					
Water Enterprise Fund Allocation	(992)	(1,110)	(1,137)	(1,137)	(27)
Sewer Enterprise Fund Allocation	(992)	(1,110)	(1,137)	(1,137)	(27)
Total Salaries Allocations	(1,984)	(2,220)	(2,274)	(2,274)	(54)
Operating					
Water Enterprise Fund Allocation	(226)	(329)	(389)	(389)	(60)
Sewer Enterprise Fund Allocation	(226)	(329)	(389)	(389)	(60)
Total Operating Allocations					
Total Water Allocations	(1,218)	(1,439)	(1,526)	(1,526)	(87)
Total Sewer Allocations	(1,218)	(1,439)	(1,526)	(1,526)	(87)
Total All Allocations	(2,436)	(2,878)	(3,052)	(3,052)	(174)
Computer Services					
Salaries					
Water Enterprise Fund Allocation	(1,350)	(1,384)	(1,384)	(1,384)	-
Sewer Enterprise Fund Allocation	(1,350)	(1,384)	(1,384)	(1,384)	-
Total Salaries Allocations	(2,700)	(2,768)	(2,768)	(2,768)	-
Total Water Allocations	(1,350)	(1,384)	(1,384)	(1,384)	-
Total Sewer Allocations	(1,350)	(1,384)	(1,384)	(1,384)	-
Total All Allocations	(2,700)	(2,768)	(2,768)	(2,768)	-
Finance Department					
Accounting					
Salaries					
Water Enterprise Fund Allocation	(5,506)	(5,711)	(5,822)	(5,822)	(111)
Sewer Enterprise Fund Allocation	(5,506)	(5,711)	(5,822)	(5,822)	(111)
Sewer Enterprise Fund Allocation	(11,012)	(11,422)	(11,644)	(11,644)	(222)
Operating					
Water Enterprise Fund Allocation	(4,404)	(4,329)	(4,329)	(4,329)	-
Sewer Enterprise Fund Allocation	(4,404)	(4,329)	(4,329)	(4,329)	-
Sewer Enterprise Fund Allocation	(8,808)	(8,658)	(8,658)	(8,658)	-
Total Water Allocations	(9,910)	(10,040)	(10,151)	(10,151)	(111)
Total Sewer Allocations	(9,910)	(10,040)	(10,151)	(10,151)	(111)
Total All Allocations	(19,820)	(20,080)	(20,302)	(20,302)	(222)
Treasurer/Collector					
Salaries					
Water Enterprise Fund Allocation	(24,094)	(25,314)	(25,869)	(25,869)	(555)
Sewer Enterprise Fund Allocation	(24,094)	(25,314)	(25,869)	(25,869)	(555)
Total Salaries Allocations	(48,188)	(50,628)	(51,738)	(51,738)	(1,110)
Operating					
Water Enterprise Fund Allocation	(8,715)	(8,753)	(7,950)	(7,950)	803
Sewer Enterprise Fund Allocation	(8,715)	(8,753)	(7,950)	(7,950)	803
Total Operating Allocations	(17,430)	(17,506)	(15,900)	(15,900)	1,606
Total Water Allocations	(32,809)	(34,067)	(33,819)	(33,819)	248
Total Sewer Allocations	(32,809)	(34,067)	(33,819)	(33,819)	248
Total All Allocations	(65,618)	(68,134)	(67,638)	(67,638)	496
Building Department					
Salaries					
Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-

Total Salaries Allocations	-	-	-	-	-
Total Water Allocations	-	-	-	-	-
Total Sewer Allocations	-	-	-	-	-
Total All Allocations	-	-	-	-	-
Department of Public Works					
DPW Administration					
Salaries					
Water Enterprise Fund Allocation	(76,692)	(59,643)	(61,137)	(61,137)	(1,494)
Sewer Enterprise Fund Allocation	(76,692)	(59,643)	(61,137)	(61,137)	(1,494)
Total Salaries Allocations	(153,384)	(119,286)	(122,274)	(122,274)	(2,988)
Operating					
Water Enterprise Fund Allocation	(32,008)	(29,236)	(30,524)	(30,524)	(1,288)
Sewer Enterprise Fund Allocation	(32,008)	(29,236)	(30,524)	(30,524)	(1,288)
Total Operating Allocations	(64,016)	(58,472)	(61,048)	(61,048)	(2,576)
Total Water Allocations	(108,700)	(88,879)	(91,661)	(91,661)	(2,782)
Total Sewer Allocations	(108,700)	(88,879)	(91,661)	(91,661)	(2,782)
Total All Allocations	(217,400)	(177,758)	(183,322)	(183,322)	(5,564)
DPW Engineering					
Salaries					
Water Enterprise Fund Allocation	(141,153)	(150,177)	(154,348)	(154,348)	(4,171)
Sewer Enterprise Fund Allocation	(132,791)	(141,753)	(146,192)	(146,192)	(4,439)
Total Salaries Allocations	(273,944)	(291,930)	(300,540)	(300,540)	(8,610)
Operating					
Water Enterprise Fund Allocation	(8,469)	(12,995)	(15,404)	(15,404)	(2,409)
Sewer Enterprise Fund Allocation	(6,856)	(10,520)	(12,470)	(12,470)	(1,950)
Total Operating Allocations	(15,325)	(23,515)	(27,874)	(27,874)	(4,359)
Total Water Allocations	(149,622)	(163,172)	(169,752)	(169,752)	(6,580)
Total Sewer Allocations	(139,647)	(152,273)	(158,662)	(158,662)	(6,389)
Total All Allocations	(289,269)	(315,445)	(328,414)	(328,414)	(12,969)
DPW Fleet Maintenance					
Salaries					
Water Enterprise Fund Allocation	(33,814)	(32,828)	(36,262)	(36,262)	-
Sewer Enterprise Fund Allocation	(33,814)	(32,828)	(36,262)	(36,262)	-
Total Salaries Allocations	(67,628)	(65,656)	(72,524)	(72,524)	(6,868)
Operating					
Water Enterprise Fund Allocation	(40,600)	(41,920)	(46,940)	(46,940)	(5,020)
Sewer Enterprise Fund Allocation	(40,600)	(41,920)	(46,940)	(46,940)	(5,020)
Total Operating Allocations	(81,200)	(83,840)	(93,880)	(93,880)	(10,040)
Total Water Allocations	(74,414)	(74,748)	(83,202)	(83,202)	
Total Sewer Allocations	(74,414)	(74,748)	(83,202)	(83,202)	
Total All Allocations	(148,828)	(149,496)	(166,404)	(166,404)	
Middlesex Retirement Assmt.					
Total Retirement	5,822,650	6,194,882	6,580,426	6,580,426	385,544
Water Enterprise Fund Allocation	(315,432)	(332,651)	(355,202)	(355,202)	(22,551)
Sewer Enterprise Fund Allocation	(71,084)	(73,974)	(79,196)	(79,196)	(5,222)
Total Retirement	5,436,134	5,788,257	6,146,028	6,146,028	357,771

Group Insurance	4,613,758	4,908,425	4,930,073	4,930,073	21,649
Water Allocation	(281,440)	(288,819)	(289,330)	(289,330)	(511)
Sewer Allocation	(92,120)	(113,156)	(112,723)	(112,723)	433
Total Group Insurance	4,240,198	4,506,450	4,528,020	4,528,020	21,571
Medicare Tax	253,559	256,000	268,800	268,800	12,800
Water Enterprise Fund Allocation	(16,363)	(19,053)	(19,381)	(19,381)	(328)
Sewer Enterprise Fund Allocation	(5,698)	(5,092)	(4,931)	(4,931)	161
Total Medicare Tax	231,498	231,855	244,488	244,488	12,633
Fire and Liability Insurance	326,435	435,285	432,360	432,360	(2,925)
Water Enterprise Fund Allocation	(55,151)	(57,909)	(64,845)	(64,845)	(6,936)
Water Enterprise Fund Allocation	(9,485)	(9,960)	(13,705)	(13,705)	(3,745)
Total Fire and Liability	261,799	367,416	353,810	353,810	(13,606)
Total Water Allocations Salaries	(291,700)	(284,266)	(294,416)	(294,416)	(10,150)
Total Sewer Allocations Salaries	(283,338)	(275,842)	(286,260)	(286,260)	(10,418)
Total Water Allocations Operating	(94,422)	(97,562)	(105,536)	(105,536)	(2,954)
Total Sewer Allocations Operating	(92,809)	(95,087)	(102,602)	(102,602)	(7,515)
Total Water Allocations Capital Outlay	-	-	-	-	-
Total Sewer Allocations Capital Outlay	-	-	-	-	-
Total Water Allocations Unclassified	(668,386)	(698,432)	(728,758)	(728,758)	(30,326)
Total Sewer Allocations Unclassified	(178,387)	(202,182)	(210,555)	(210,555)	(8,373)
Grand Total Water Allocations	(1,054,508)	(1,080,260)	(1,128,710)	(1,128,710)	(48,450)
Grand Total Sewer Allocations	(554,534)	(573,111)	(599,417)	(599,417)	(26,306)
Grand Total All Allocations	(1,609,042)	(1,653,371)	(1,728,127)	(1,728,127)	(74,756)