

General Fund Budget Classification	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
General Government					
Moderator					
Salaries	450	450	450	450	-
Operating	20	75	75	75	-
Capital Outlay	-	-	-	-	-
Total Moderator Budget	470	525	525	525	-
Selectmen					
Salaries	26,775	26,567	26,709	26,709	142
Operating	144,579	144,950	125,829	125,829	(19,121)
Capital Outlay	-	-	-	-	-
Total Selectmen Budget	171,354	171,517	152,538	152,538	(18,979)
Town Manager					
Salaries	293,513	387,340	411,102	411,102	23,762
Water Enterprise Fund Allocation	(7,891)	(8,099)	(8,099)	(8,099)	-
Sewer Enterprise Fund Allocation	(7,891)	(8,099)	(8,099)	(8,099)	-
Total Salaries Net of Allocations	277,731	371,142	394,904	394,904	23,762
Operating	7,609	4,520	4,970	4,970	450
Capital Outlay	-	-	-	-	-
Total Town Manager Budget	301,122	391,860	416,072	416,072	24,212
Total Town Manager Budget Net Allocations	285,340	375,662	399,874	399,874	24,212
Finance Committee					
Salaries	2,682	2,515	2,515	2,515	-
Operating	-	679	679	679	-
Capital Outlay	-	-	-	-	-
Reserve Fund	-	75,000	75,000	75,000	-
Total Finance Committee Budget	2,682	78,194	78,194	78,194	-
Town Counsel					
Operating	168,000	150,000	150,000	150,000	-
Total Operating	168,000	150,000	150,000	150,000	-
Administrative Services					
Salaries	61,751	77,050	82,169	82,169	5,119
Water Enterprise Fund Allocation	(880)	(992)	(1,110)	(1,110)	(118)
Sewer Enterprise Fund Allocation	(880)	(992)	(1,110)	(1,110)	(118)
Total Salaries Net of Allocations	59,991	75,066	79,949	79,949	4,883
Operating	35,077	22,655	25,940	25,940	3,285
Water Enterprise Fund Allocation	(226)	(226)	(329)	(329)	(103)
Sewer Enterprise Fund Allocation	(226)	(226)	(329)	(329)	(103)
Total Operating Net of Allocations	34,625	22,203	25,282	25,282	3,079
Capital Outlay	-	-	-	-	-
Total Administrative Services Budget	96,828	99,705	108,109	108,109	8,404
Total Administrative Services Budget Net Allocations	94,616	97,269	105,231	105,231	7,962

General Fund Budget Classification	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
Town Clerk					
Salaries	220,790	228,431	238,397	238,397	9,966
Operating	12,437	16,360	17,531	17,531	1,171
Capital Outlay	-	-	-	-	-
Total Town Clerk Budget	233,227	244,791	255,928	255,928	11,137
Election					
Salaries	15,976	42,501	16,850	16,850	(25,651)
Operating	8,357	11,550	5,850	5,850	(5,700)
Capital Outlay	-	-	-	-	-
Total Election Budget	24,333	54,051	22,700	22,700	(31,351)
Board of Registrars					
Salaries	2,850	2,850	2,850	2,850	-
Operating	519	700	700	700	-
Capital Outlay	-	-	-	-	-
Total Board of Registrars Budget	3,369	3,550	3,550	3,550	-
Computer Services					
Salaries	87,821	90,018	92,267	92,267	2,249
Water Enterprise Fund Allocation	(1,292)	(1,350)	(1,384)	(1,384)	(34)
Sewer Enterprise Fund Allocation	(1,292)	(1,350)	(1,384)	(1,384)	(34)
Total Salaries Net of Allocations	85,237	87,318	89,499	89,499	2,181
Operating	68,106	73,397	67,600	67,600	(5,797)
Capital Outlay	45,609	18,000	8,000	8,000	(10,000)
Total Computer Services Budget	201,536	181,415	167,867	167,867	(13,548)
Total Computer Services Budget Net Allocations	198,952	178,715	165,099	165,099	(13,616)
Total General Government	1,202,922	1,375,608	1,355,483	1,355,483	(20,125)
Total General Government Net Allocations	1,182,344	1,354,274	1,333,639	1,333,639	(20,635)
Finance Department					
Accounting					
Salaries	209,532	223,053	231,225	231,225	8,172
Water Enterprise Fund Allocation	(5,329)	(5,506)	(5,711)	(5,711)	(205)
Sewer Enterprise Fund Allocation	(5,329)	(5,506)	(5,711)	(5,711)	(205)
Total Salaries Net of Allocations	198,874	212,041	219,803	219,803	7,762
Operating	175,077	176,153	173,155	173,155	(2,998)
Water Enterprise Fund Allocation	(4,333)	(4,404)	(4,329)	(4,329)	75
Sewer Enterprise Fund Allocation	(4,333)	(4,404)	(4,329)	(4,329)	75
Total Operating Net of Allocations	166,411	167,345	164,497	164,497	(2,848)
Capital Outlay	-	-	-	-	-
Total Accounting Budget	384,610	399,206	404,380	404,380	5,174
Total Accounting Budget	365,286	379,386	384,300	384,300	4,914

General Fund Budget Classification	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
Assessor					
Salaries	188,173	200,792	228,141	228,141	27,349
Operating	44,592	54,800	52,665	52,665	(2,135)
Capital Outlay	-	-	-	-	-
Total Assessor Budget	232,766	255,592	280,806	280,806	25,214
Treasurer/Collector					
Salaries	344,089	369,889	365,018	365,018	(4,871)
Water Enterprise Fund Allocation	(23,216)	(24,094)	(25,314)	(25,314)	(1,220)
Sewer Enterprise Fund Allocation	(23,216)	(24,094)	(25,314)	(25,314)	(1,220)
Total Salaries Net of Allocations	297,657	321,701	314,390	314,390	(7,311)
Operating	120,898	87,146	87,530	87,530	384
Water Enterprise Fund Allocation	(16,493)	(8,715)	(8,753)	(8,753)	(38)
Sewer Enterprise Fund Allocation	(16,493)	(8,715)	(8,753)	(8,753)	(38)
Total Operating Net of Allocations	87,912	69,716	70,024	70,024	308
Capital Outlay	-	-	12,145	12,145	12,145
Total Treasurer/Collector Budget	464,988	457,035	464,693	464,693	7,658
Total Treasurer/Collector Budget Net Allocations	385,570	391,417	396,559	396,559	5,142
Total Finance Department	1,082,363	1,111,833	1,149,879	1,149,879	38,045
Total Finance Department Net Allocations	983,621	1,026,395	1,061,665	1,061,665	35,269
Community Services					
Cable Television					
Salaries	-	2,160	-	-	(2,160)
Operating	-	969	-	-	(969)
Capital Outlay	-	-	-	-	-
Total Cable Television Budget	-	3,129	-	-	(3,129)
Veteran's Services					
Salaries	48,984	52,025	54,619	54,619	2,594
Operating	388,949	378,465	379,755	379,755	1,290
Capital Outlay	-	-	-	-	-
Total Veteran's Budget	437,933	430,490	434,374	434,374	3,884
Community Events					
Operating	15,511	26,100	26,100	26,100	-
Capital Outlay	-	-	-	-	-
Total Community Events Budget	15,511	26,100	26,100	26,100	-

General Fund Budget Classification	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
Total Community Services	453,444	459,719	460,474	460,474	755
Council on Aging					
Salaries	170,371	201,920	248,271	248,271	46,351
Operating	118,643	127,678	122,515	122,515	(5,163)
Capital Outlay	-	-	-	-	-
Total Council on Aging Budget	289,015	329,598	370,786	370,786	41,188
Facilities					
Town Facilities and Grounds					
Salaries	84,103	115,538	201,865	201,865	86,326
Operating	61,166	65,760	80,129	80,129	14,369
Capital Outlay	-	16,500	-	-	(16,500)
Total Town Facilities and Grounds Budget	145,269	197,798	281,994	281,994	84,195
Town Hall					
Salaries	47,349	46,555	49,318	49,318	2,763
Operating	79,794	90,002	161,775	161,775	71,773
Capital Outlay	-	-	-	-	-
Total Town Hall Budget	127,143	136,557	211,093	211,093	74,536
Auxiliary Buildings					
Operating	27,047	7,400	-	-	(7,400)
Capital Outlay	-	-	-	-	-
Total Auxiliary Buildings Budget	27,047	7,400	-	-	(7,400)
Cemeteries					
Operating	4,500	3,000	3,000	3,000	-
Capital Outlay	-	-	-	-	-
Total Cemeteries Budget	4,500	3,000	3,000	3,000	-
Total Facilities	303,959	344,755	496,087	496,087	151,332
Library					
Salaries	740,216	827,896	931,393	931,393	103,497
Operating	267,148	291,004	324,429	324,429	33,425
Capital Outlay	21,051	10,000	-	-	(10,000)
Total Library Budget	1,028,415	1,128,900	1,255,822	1,255,822	126,922
Planning and Development					
Planning (Community Development)					
Salaries	243,046	313,408	193,731	193,731	(119,677)
Operating	100,223	27,560	27,555	27,555	(5)
Capital Outlay	-	10,880	-	-	(10,880)
Total Community Development Budget	343,269	351,848	221,286	221,286	(130,562)

General Fund Budget Classification	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
Building Department					
Salaries	248,942	292,534	312,868	312,868	20,334
Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-
Total Salaries Net of Allocations	248,942	292,534	312,868	312,868	20,334
Operating	8,661	5,930	7,480	7,480	1,550
Capital Outlay	-	-	-	-	-
Total Building Department Budget	257,603	298,464	320,348	320,348	21,884
Total Building Department Budget Net Allocations	257,603	298,464	320,348	320,348	21,884
Board of Health					
Salaries	218,972	227,051	241,286	241,286	14,235
Operating	10,527	10,495	20,995	20,995	10,500
Capital Outlay	-	-	-	-	-
Total Board of Health Budget	229,500	237,546	262,281	262,281	24,735
Total Planning and Development	830,371	887,857	803,914	803,914	(83,943)
Total Planning and Development Net Allocations	830,371	887,857	803,914	803,914	(83,943)
Public Safety					
Police					
Salaries	5,868,700	6,124,577	6,419,073	6,385,835	261,258
Operating	502,563	532,844	565,271	565,271	32,427
Capital Outlay	210,510	356,773	286,290	286,290	(70,483)
Total Police Budget	6,581,773	7,014,194	7,270,634	7,237,396	223,202
Fire					
Salaries	4,520,860	4,906,533	5,008,062	5,008,062	101,529
Operating	324,437	368,305	358,621	358,621	(9,684)
Capital Outlay	-	72,252	-	-	(72,252)
Total Fire Budget	4,845,297	5,347,090	5,366,683	5,366,683	19,593
Emergency Management					
Salaries	-	4,637	4,637	4,637	-
Operating	34,635	29,290	28,890	28,890	(400)
Capital Outlay	-	-	-	-	-
Total Emergency Mgt. Budget	34,635	33,927	33,527	33,527	(400)
Parking Clerk					
Salaries	4,000	4,000	4,000	4,000	-
Operating	1,404	1,200	1,200	1,200	-
Capital Outlay	-	-	-	-	-
Total Parking Clerk Budget	5,404	5,200	5,200	5,200	-
Total Public Safety Budget	11,467,108	12,400,411	12,676,044	12,642,806	242,395

General Fund Budget Classification	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
School Departments					
Tewksbury					
Salaries	28,181,892	30,392,622	31,943,421	31,943,421	1,550,799
Operating	12,471,203	12,639,955	12,711,328	12,711,328	71,373
Capital Outlay	199,964	250,000	250,000	250,000	-
Total School Operating Budget	40,853,059	43,282,577	44,904,749	44,904,749	1,622,172
Offsets	-	-	-	-	-
Net School Operating Budget	40,853,059	43,282,577	44,904,749	44,904,749	1,622,172
Fixed Costs					
Health	8,201,381	8,245,915	8,039,223	8,039,223	(206,692)
Retirement	1,102,138	1,171,188	1,309,767	1,309,767	138,579
Medicare	415,016	393,056	451,000	451,000	57,944
Unemployment	65,660	75,000	75,000	75,000	-
Insurance	156,736	187,944	197,341	197,341	9,397
Principal	10,955	5,925	5,895	5,895	(30)
Long Term Interest	522	278	110	110	(169)
Short Term Interest	-	-	-	-	-
Total Fixed Costs	9,952,408	10,079,306	10,078,335	10,078,335	(971)
Town Tewksbury School Budget	50,805,467	53,361,883	54,983,084	54,983,084	1,621,201
Exempt School Debt Principal	2,132,625	2,123,815	2,115,000	2,115,000	(8,815)
Exempt School Exempt Interest	1,078,771	1,020,271	956,245	956,245	(64,026)
Shawsheen Regional Vocational School	5,671,070	5,646,988	5,646,988	5,646,988	-
Essex North Shore Agricultural and Tech. School District	124,086	140,039	76,384	76,384	(63,655)
Total School Departments	59,812,018	62,292,996	63,777,702	63,777,702	1,484,706
Department of Public Works					
DPW Administration					
Salaries	308,283	338,408	370,662	370,662	32,254
Water Enterprise Fund Allocation	(71,845)	(76,692)	(59,643)	(59,643)	17,049
Sewer Enterprise Fund Allocation	(71,845)	(76,692)	(59,643)	(59,643)	17,049
<i>Total Salaries Net of Allocations</i>	164,593	185,024	251,376	251,376	66,352
Operating	148,471	132,530	116,945	116,945	(15,585)
Water Enterprise Fund Allocation	(31,218)	(32,008)	(29,236)	(29,236)	2,772
Sewer Enterprise Fund Allocation	(31,218)	(32,008)	(29,236)	(29,236)	2,772
<i>Total Operating Net of Allocations</i>	86,035	68,514	58,473	58,473	(10,041)
Capital Outlay	-	30,000	-	-	(30,000)
Total DPW Administration Budget	456,754	500,938	487,607	487,607	(13,331)
Total DPW Administration Budget Net Allocations	250,628	283,538	309,849	309,849	26,311
DPW Engineering					
Salaries	341,540	416,384	435,024	435,024	18,640
Water Enterprise Fund Allocation	(123,643)	(141,153)	(150,177)	(150,177)	(9,024)
Sewer Enterprise Fund Allocation	(117,349)	(132,791)	(141,753)	(141,753)	(8,962)
<i>Total Salaries Net of Allocations</i>	100,548	142,440	143,094	143,094	654
Operating	32,750	26,665	30,940	30,940	4,275
Water Enterprise Fund Allocation	(7,629)	(8,469)	(12,995)	(12,995)	(4,526)
Sewer Enterprise Fund Allocation	(6,176)	(6,856)	(10,520)	(10,520)	(3,664)
<i>Total Operating Net of Allocations</i>	18,945	11,340	7,425	7,425	(3,915)
Capital Outlay	-	20,000	-	-	-
Total DPW Engineering Budget	374,290	463,049	465,964	465,964	2,915
Total DPW Engineering Budget Net Allocations	119,493	173,780	150,519	150,519	(23,261)

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DPW Highway					
Salaries	517,178	690,141	730,246	730,246	40,105
Operating	232,980	206,925	241,325	241,325	34,400
Capital Outlay	-	-	-	-	-
Total DPW Highway Budget	750,158	897,066	971,571	971,571	74,505
DPW Forestry					
Salaries	-	-	-	-	-
Operating	63,899	59,700	65,100	65,100	5,400
Capital Outlay	-	-	-	-	-
Total DPW Forestry Budget	63,899	59,700	65,100	65,100	5,400
DPW Fleet Maintenance					
Salaries	256,972	275,730	264,695	264,695	-
Water Enterprise Fund Allocation	(33,200)	(33,814)	(32,828)	(32,828)	-
Sewer Enterprise Fund Allocation	(33,200)	(33,814)	(32,828)	(32,828)	-
Total Salaries Net of Allocations	190,572	208,102	199,039	199,039	-
Operating	431,377	449,500	459,100	459,100	9,600
Water Enterprise Fund Allocation	(37,051)	(40,600)	(41,920)	(41,920)	(1,320)
Sewer Enterprise Fund Allocation	(37,051)	(40,600)	(41,920)	(41,920)	(1,320)
Total Operating Net of Allocations	357,275	368,300	375,260	375,260	6,960
Capital Outlay	132,000	37,000	13,500	13,500	(23,500)
Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-
Total Capital Outlay Net of Allocations	132,000	37,000	13,500	13,500	(23,500)
Total DPW Fleet Maint, Budget	820,350	762,230	737,295	737,295	(13,900)
Total DPW Fleet Maint, Budget Net Allocations	679,848	613,402	587,799	587,799	(16,540)
DPW Snow and Ice					
Salaries	61,429	95,000	95,000	95,000	-
Operating	345,160	161,000	161,000	161,000	-
Capital Outlay	-	-	-	-	-
Total DPW Snow and Ice Budget	406,589	256,000	256,000	256,000	-

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Street Lighting					
<i>Operating</i>	183,890	160,000	180,000	180,000	20,000
Total Street Lighting Budget	183,890	160,000	180,000	180,000	20,000
Solid Waste					
<i>Operating</i>	2,417,969	2,381,597	2,193,123	2,193,123	(188,474)
Total Solid Waste Budget	2,417,969	2,381,597	2,193,123	2,193,123	(188,474)
Total DPW Budget	5,473,898	5,480,578	5,356,660	5,356,660	(112,884)
Total DPW Budget Net Allocations	4,872,473	4,825,081	4,713,961	4,713,961	(102,058)
Unclassified					
Non-Exempt Principal Maturing Debt	84,975	79,330	273,685	273,685	194,355
Non Exempt Interest-Maturing Debt	8,990	6,665	127,050	127,050	120,385
Interest-Temporary Loans	375	1,000	-	-	(1,000)
Exempt Principal Maturing Debt	2,960,043	3,540,343	2,531,338	2,531,338	(1,009,006)
Exempt Interest-Maturing Debt	1,814,978	1,712,901	2,414,940	2,414,940	702,039
<i>Middlesex Retirement Assmt.</i>	5,484,198	5,822,653	6,194,882	6,194,882	372,229
Water Enterprise Fund Allocation	(315,432)	(315,432)	(332,651)	(332,651)	(17,219)
Sewer Enterprise Fund Allocation	(78,201)	(71,084)	(73,974)	(73,974)	(2,890)
<i>Total Retirement</i>	5,090,565	5,436,137	5,788,257	5,788,257	352,120
Occupational Injury Reserve	80,347	125,000	125,000	125,000	-
Unemployment Compensation	19,769	15,000	15,000	15,000	-
<i>Group Insurance</i>	5,009,080	4,914,245	4,908,425	4,908,425	(5,820)
Water Allocation	(267,315)	(281,440)	(288,819)	(288,819)	(7,379)
Sewer Allocation	(66,115)	(92,120)	(113,156)	(113,156)	(21,036)
<i>Total Group Insurance</i>	4,675,650	4,540,685	4,506,450	4,506,450	(34,235)
<i>Medicare Tax</i>	240,875	204,397	256,000	256,000	51,603
Water Enterprise Fund Allocation	(15,514)	(16,363)	(19,053)	(19,053)	(2,690)
Sewer Enterprise Fund Allocation	(4,924)	(5,698)	(5,092)	(5,092)	606
<i>Total Medicare Tax</i>	220,437	182,336	231,855	231,855	49,519
<i>Fire and Liability Insurance</i>	271,644	414,557	435,285	435,285	20,728
Water Enterprise Fund Allocation	-	(55,151)	(57,909)	(57,909)	(2,758)
Water Enterprise Fund Allocation	-	(9,485)	(9,960)	(9,960)	(475)
<i>Total Fire and Liability</i>	271,644	349,921	367,416	367,416	17,495
Total Unclassified Budget	15,975,274	16,836,091	17,281,604	17,281,604	445,513
Total Unclassified Budget Net Allocations	15,227,773	15,989,318	16,380,990	16,380,990	394,905
Total Budget Before Transfers, Allocations and Offsets	97,918,787	102,648,349	104,984,454	104,951,216	2,302,868
Total Budget Before Transfers Net Allocations/Offsets	96,450,541	101,039,307	103,331,083	103,297,845	2,258,539
Transfers					
To the Sewer Enterprise Fund	253,724	248,775	48,429	48,429	(200,346)
To the Water Enterprise Fund	-	-	-	-	-
Special Revenue	-	-	-	-	-
Town Trust Funds	-	-	-	-	-
Total Transfers	253,724	248,775	48,429	48,429	(200,346)
ATM General Fund Budget	96,704,266	101,288,081	103,379,512	103,346,274	2,058,193

Town and School Budget w/o Exempt Debt	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
Total Town Budget	33,331,748	35,102,108	36,260,475	36,227,237	1,125,129
Total Town Budget Net Allocations	31,863,502	33,493,066	34,607,104	34,573,866	1,080,800
Total School Budget	50,805,467	53,361,883	54,983,084	54,983,084	1,621,201
Total School Budget Net Offsets	50,805,467	53,361,883	54,983,084	54,983,084	1,621,201
Total Budget w/o Exempt Debt	84,137,215	88,463,991	91,243,559	91,210,321	2,746,330
Total Budget w/o Exempt Debt Net Allocations	82,668,969	86,854,949	89,590,188	89,556,950	2,702,001
Town As a % of Total Budget w/o Exempt Debt	40%	40%	40%	40%	0.04%
Town As a % of Total Budget w/o Exempt Debt Net Allocations	39%	39%	39%	39%	0.04%
School As a % of Total Budget w/o Exempt Debt	60%	60%	60%	60%	-0.04%
School As a % of Total Budget w/o Exempt Debt Net Allocations	61%	61%	61%	61%	-0.04%
Shawsheen Tech	5,671,070	5,646,988	5,646,988	5,646,988	-
Essex North Shore Agricultural and Tech. School District	124,086	140,039	76,384	76,384	(63,655)
Town Exempt Principal	2,960,043	3,540,343	2,531,338	2,531,338	(1,009,006)
Town Exempt Interest	1,814,978	1,712,901	2,414,940	2,414,940	702,039
Total Exempt Town Debt	4,775,021	5,253,244	4,946,277	4,946,277	(306,967)
School Exempt Principal	2,132,625	2,123,815	2,115,000	2,115,000	(8,815)
School Exempt Interest	1,078,771	1,020,271	956,245	956,245	(64,026)
Total Exempt School Debt	3,211,396	3,144,086	3,071,245	3,071,245	(72,841)
Grand Total	97,918,787	102,648,349	104,984,454	104,951,216	2,302,867.70
Grand Total Net Allocations	96,450,541	101,039,307	103,331,083	103,297,845	2,258,538.70

General Fund Budget Classification Budget Summary	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
Town Salaries	15,135,349	16,585,952	17,262,441	17,229,204	643,251
School Salaries	28,181,892	30,392,622	31,943,421	31,943,421	1,550,799
Town Operating	4,169,008	3,980,307	4,149,649	4,149,649	169,342
School Operating	12,471,203	12,639,955	12,711,328	12,711,328	71,373
Town Capital Outlay	409,169	571,405	319,935	319,935	(251,470)
School Capital Outlay	199,964	250,000	250,000	250,000	-
Town Principal Debt	84,975	79,330	273,685	273,685	194,355
Town Interest Debt	8,990	6,665	127,050	127,050	120,385
Town Temporary Interest	375	1,000	-	-	(1,000)
Town Exempt Principal Debt	2,960,043	3,540,343	2,531,338	2,531,338	(1,009,006)
Town Exempt Interest Debt	1,814,978	1,712,901	2,414,940	2,414,940	702,039
School Principal Debt	10,955	5,925	5,895	5,895	(30)
School Interest Debt	522	278	110	110	(169)
School Temporary Interest	-	-	-	-	-
School Exempt Principal Debt	2,132,625	2,123,815	2,115,000	2,115,000	(8,815)
School Exempt Interest Debt	1,078,771	1,020,271	956,245	956,245	(64,026)
Town Health insurance	5,009,080	4,914,245	4,908,425	4,908,425	(5,820)
School Health insurance	8,201,381	8,245,915	8,039,223	8,039,223	(206,692)
Town Retirement	5,484,198	5,822,653	6,194,882	6,194,882	372,229
School Retirement	1,102,138	1,171,188	1,309,767	1,309,767	138,579
Town Other Fixed/Unclassified Costs	612,635	758,954	831,285	831,285	72,331
School Other Fixed Costs	637,412	656,000	723,341	723,341	67,341
Solid Waste	2,417,969	2,381,597	2,193,123	2,193,123	(188,474)
Shawsheen Tech	5,671,070	5,646,988	5,646,988	5,646,988	-
Essex North Shore Agricultural and Tech. School District	124,086	140,039	76,384	76,384	(63,655)
Total Budget	97,918,787	102,648,349	104,984,454	104,951,216	2,302,868
Town Allocations	(1,468,246)	(1,609,042)	(1,653,371)	(1,653,371)	(44,329)
School Offsets	-	-	-	-	-
Total Budget Net Allocations/Offsets	96,450,541	101,039,307	103,331,083	103,297,845	2,258,539
Total Town Budget	33,331,748	35,102,108	36,260,475	36,227,237	1,125,129
Total Town Budget Net Allocations	31,863,502	33,493,066	34,607,104	34,573,866	1,080,800
Town Exempt Principal	2,960,043	3,540,343	2,531,338	2,531,338	(1,009,006)
Town Exempt Interest	1,814,978	1,712,901	2,414,940	2,414,940	702,039
Total Exempt Town Debt	4,775,021	5,253,244	4,946,277	4,946,277	(306,967)
Total School Budget	50,805,467	53,361,883	54,983,084	54,983,084	1,621,201
Total School Budget Net Allocations	50,805,467	53,361,883	54,983,084	54,983,084	1,621,201
School Exempt Principal	2,132,625	2,123,815	2,115,000	2,115,000	(8,815)
School Exempt Interest	1,078,771	1,020,271	956,245	956,245	(64,026)
Total Exempt School Debt	3,211,396	3,144,086	3,071,245	3,071,245	(72,841)
Shawsheen Tech	5,671,070	5,646,988	5,646,988	5,646,988	-
Essex North Shore Agricultural and Tech. School District	124,086	140,039	76,384	76,384	(63,655)
Total Budget w/o Offsets or Allocations	97,918,787	102,648,349	104,984,454	104,951,216	2,302,868
Total Budget Net Allocations/Offsets	96,450,541	101,039,307	103,331,083	103,297,845	2,258,539

General Fund Budget Classification Budget Summary	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
Total General Government	1,202,922	1,375,608	1,355,483	1,355,483	(20,125)
Total General Government Net Allocations	1,182,344	1,354,274	1,333,639	1,333,639	(20,635)
Total Finance Department	1,082,363	1,111,833	1,149,879	1,149,879	38,045
Total Finance Department Net Allocations	983,621	1,026,395	1,061,665	1,061,665	35,269
Total Community Services	453,444	459,719	460,474	460,474	755
Total Council on Aging Budget	289,015	329,598	370,786	370,786	41,188
Total Facilities	303,959	344,755	496,087	496,087	151,332
Total Library Budget	1,028,415	1,128,900	1,255,822	1,255,822	126,922
Total Planning and Development	830,371	887,857	803,914	803,914	(83,943)
Total Planning and Development Net Allocations	830,371	887,857	803,914	803,914	
Total Public Safety Budget	11,467,108	12,400,411	12,676,044	12,642,806	242,395
Total DPW Budget	5,473,898	5,480,578	5,356,660	5,356,660	(123,919)
Total DPW Budget Net Allocations	4,872,473	4,825,081	4,713,961	4,713,961	(111,121)
Town Unclassified Budget Minus Exempt Debt	11,200,253	11,582,847	12,335,327	12,335,327	752,479
Town Unclassified Budget Net Allocations Minus Exempt Debt	10,452,752	10,736,074	11,434,713	11,434,713	698,638
Town Exempt Principal Debt	2,960,043	3,540,343	2,531,338	2,531,338	(1,009,006)
Town Exempt Interest Debt	1,814,978	1,712,901	2,414,940	2,414,940	702,039
Total Town Budget	38,106,769	40,355,352	41,206,752	41,173,514	818,162
Total Town Budget net Allocations	36,638,523	38,746,310	39,553,381	39,520,143	773,833
School Budget					
Salaries	28,181,892	30,392,622	31,943,421	31,943,421	1,550,799
Operating	12,471,203	12,639,955	12,711,328	12,711,328	71,373
Capital Outlay	199,964	250,000	250,000	250,000	-
School Unclassified Budget	9,952,408	10,079,306	10,078,335	10,078,335	(971)
School Exempt Debt Principal	2,132,625	2,123,815	2,115,000	2,115,000	(8,815)
School Exempt Interest	1,078,771	1,020,271	956,245	956,245	(64,026)
Total School Budget	54,016,862	56,505,969	58,054,330	58,054,330	1,548,361
Offsets	-	-	-	-	-
Total School Budget Allocations	54,016,862	56,505,969	58,054,330	58,054,330	1,548,361
Shawsheen Regional Vocational School	5,671,070	5,646,988	5,646,988	5,646,988	-
Essex North Shore Agricultural and Tech. School District	124,086	140,039	76,384	76,384	(63,655)
Total Budget Before Transfers, Allocations and Offsets	97,918,787	102,648,349	104,984,454	104,951,216	2,302,868
Total Budget Before Transfers Net Allocations/Offsets	96,450,541	101,039,307	103,331,083	103,297,845	2,258,539

General Fund Budget Classification Salary Summary	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
Total General Government Salaries	712,609	857,722	873,309	873,309	15,587
Total General Government Salaries Net Allocations	692,483	836,840	852,123	852,123	15,283
Total Finance Department Salaries	741,795	793,735	824,384	824,384	30,649
Total Finance Department Salaries Net Allocations	684,705	734,535	762,334	762,334	27,799
Total Community Services Salaries	48,984	54,185	54,619	54,619	86,760
Total Council on Aging Salaries	170,371	201,920	248,271	248,271	46,351
Total Facilities Salaries	131,452	162,093	251,183	251,183	89,090
Total Library Budget	740,216	827,896	931,393	931,393	103,497
Total Planning and Development Salaries	710,960	832,992	747,884	747,884	(85,108)
Total Planning and Development Salaries Net Allocations	710,960	832,992	747,884	747,884	(85,108)
Total Public Safety Salaries	10,393,559	11,039,747	11,435,772	11,402,534	362,787
Total DPW Salaries	1,485,402	1,815,662	1,895,627	1,895,627	79,965
Total DPW Salaries Net Allocations	1,034,320	1,320,706	1,418,755	1,418,755	98,049
Total Salary Budget	15,135,349	16,585,952	17,262,441	17,229,204	643,251
Total Salary Budget Net Allocations	14,607,051	16,010,914	16,702,333	16,669,096	658,181
School Salaries	28,181,892	30,392,622	31,943,421	31,943,421	1,550,799
Grand Total Salary Budget	43,317,241	46,978,574	49,205,862	49,172,625	2,194,050
Grand Total Salary Budget Net Allocations	42,788,943	46,403,536	48,645,754	48,612,517	2,208,980

General Fund Budget Classification	FY2016	FY2017	FY2018	FY2018	BUDGET
Operating Summary	EXPENDED	BUDGETED	DEPT REQ	TM REC	INC/DEC
Total General Government Operating	444,705	499,886	474,174	474,174	(25,712)
Total General Government Operating Net Allocations	444,253	499,434	473,516	473,516	(25,918)
Total Finance Department Operating	340,568	318,099	313,350	313,350	(4,749)
Total Finance Department Operating Net Allocations	298,916	291,861	287,186	287,186	(4,675)
Total Community Services Operating	404,460	405,534	405,855	405,855	14,690
Total Council on Aging Operating	118,643	127,678	122,515	122,515	(5,163)
Total Facilities	172,507	166,162	244,904	244,904	78,742
Total Library Budget	267,148	291,004	324,429	324,429	33,425
Total Planning and Development Operating	119,411	43,985	56,030	56,030	12,045
Total Public Safety Operating	863,038	931,639	953,982	953,982	22,343
Total DPW Operating	3,856,496	3,577,917	3,447,533	3,447,533	(130,384)
Total DPW Operating Net Allocations	3,706,153	3,417,376	3,281,706	3,281,706	(135,670)
Total Operating Budget	6,586,977	6,361,904	6,342,772	6,342,772	(19,132)
Total Operating Budget Net Allocations	6,394,530	6,174,673	6,150,123	6,150,123	(24,550)
School Operating	12,471,203	12,639,955	12,711,328	12,711,328	71,373
Grand Total Operating Budget	19,058,180	19,001,859	19,054,100	19,054,100	52,241
Grand Total Operating Budget Net Allocations	18,865,733	18,814,628	18,861,451	18,861,451	46,823

General Fund Budget Classification	FY2016	FY2017	FY2018	FY2018	BUDGET
Capital Outlay	EXPENDED	BUDGETED	DEPT REQ	TM REC	INC/DEC
Total General Government Capital Outlay	45,609	18,000	8,000	8,000	(10,000)
Total Finance Department Capital Outlay	-	-	12,145	12,145	12,145
Total Community Services Capital Outlay	-	-	-	-	(16,500)
Total Council on Aging Capital Outlay	-	-	-	-	-
Total Facilities Capital Outlay	-	16,500	-	-	(16,500)
Total Library Budget	21,051	10,000	-	-	(10,000)
Total Planning and Development Capital Outlay	-	10,880	-	-	(10,880)
Total Public Safety Capital Outlay	210,510	429,025	286,290	286,290	(142,735)
Total DPW Capital Outlay	132,000	87,000	13,500	13,500	(73,500)
Total DPW Capital Outlay Net Allocations	132,000	87,000	13,500	13,500	(73,500)
Total Capital Outlay Budget	409,169	571,405	319,935	319,935	(251,470)
Total Capital Outlay Budget Net Allocations	409,169	571,405	319,935	319,935	(251,470)
School Capital Outlay	199,964	250,000	250,000	250,000	-
Grand Total Capital Outlay Budget	609,133	821,405	569,935	569,935	(251,470)
Grand Total Capital Outlay Budget Net Allocations	609,133	821,405	569,935	569,935	(251,470)

General Fund Budget Classification	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
Unclassified					
Town Unclassified Budget Minus Exempt Debt	11,200,253	11,582,847	12,335,327	12,335,327	752,479
Town Unclassified Budget Net Allocations Minus Exempt Debt	10,452,752	10,736,074	11,434,713	11,434,713	698,638
School Unclassified Budget	9,952,408	10,079,306	10,078,335	10,078,335	(971)
Total Unclassified Budget	21,152,661	21,662,153	22,413,662	22,413,662	751,509
Total Unclassified Budget Net Allocations	20,405,160	20,815,380	21,513,048	21,513,048	697,668
Exempt Debt					
Town Exempt Principal Debt	2,960,043	3,540,343	2,531,338	2,531,338	(1,009,006)
Town Exempt Interest Debt	1,814,978	1,712,901	2,414,940	2,414,940	702,039
School Exempt Debt Principal	2,132,625	2,123,815	2,115,000	2,115,000	(8,815)
School Exempt Interest	1,078,771	1,020,271	956,245	956,245	(64,026)
Total Exempt Principal	5,092,668	5,664,158	4,646,338	4,646,338	(1,017,821)
Total Exempt Interest	2,893,749	2,733,172	3,371,185	3,371,185	638,013

Water and Sewer Allocations General Fund Budget Classification	FY2016 EXPENDED	FY2017 BUDGETED	FY2018 DEPT REQ	FY2018 TM REC	BUDGET INC/DEC
General Government					
Town Manager					
Salaries					
Water Enterprise Fund Allocation	(7,891)	(8,099)	(8,099)	(8,099)	-
Sewer Enterprise Fund Allocation	(7,891)	(8,099)	(8,099)	(8,099)	-
Total Salaries Net of Allocations	(15,782)	(16,198)	(16,198)	(16,198)	-
Total Water Allocations	(7,891)	(8,099)	(8,099)	(8,099)	-
Total Sewer Allocations	(7,891)	(8,099)	(8,099)	(8,099)	-
Total All Allocations	(15,782)	(16,198)	(16,198)	(16,198)	-
Administrative Services					
Salaries					
Water Enterprise Fund Allocation	(880)	(992)	(1,110)	(1,110)	(118)
Sewer Enterprise Fund Allocation	(880)	(992)	(1,110)	(1,110)	(118)
Total Salaries Net of Allocations	(1,760)	(1,984)	(2,220)	(2,220)	(236)
Operating					
Water Enterprise Fund Allocation	(226)	(226)	(329)	(329)	(103)
Sewer Enterprise Fund Allocation	(226)	(226)	(329)	(329)	(103)
Total Operating Net of Allocations					
Total Water Allocations	(1,106)	(1,218)	(1,439)	(1,439)	(221)
Total Sewer Allocations	(1,106)	(1,218)	(1,439)	(1,439)	(221)
Total All Allocations	(2,212)	(2,436)	(2,878)	(2,878)	(442)
Computer Services					
Salaries					
Water Enterprise Fund Allocation	(1,292)	(1,350)	(1,384)	(1,384)	(34)
Sewer Enterprise Fund Allocation	(1,292)	(1,350)	(1,384)	(1,384)	(34)
Total Salaries Net of Allocations	(2,584)	(2,700)	(2,768)	(2,768)	(68)
Total Water Allocations	(1,292)	(1,350)	(1,384)	(1,384)	(34)
Total Sewer Allocations	(1,292)	(1,350)	(1,384)	(1,384)	(34)
Total All Allocations	(2,584)	(2,700)	(2,768)	(2,768)	(68)
Finance Department					
Accounting					
Salaries					
Water Enterprise Fund Allocation	(5,329)	(5,506)	(5,711)	(5,711)	(205)
Sewer Enterprise Fund Allocation	(5,329)	(5,506)	(5,711)	(5,711)	(205)
Sewer Enterprise Fund Allocation	(10,658)	(11,012)	(11,422)	(11,422)	(410)
Operating					
Water Enterprise Fund Allocation	(4,333)	(4,404)	(4,329)	(4,329)	75
Sewer Enterprise Fund Allocation	(4,333)	(4,404)	(4,329)	(4,329)	75
Sewer Enterprise Fund Allocation	(8,666)	(8,808)	(8,658)	(8,658)	150
Total Water Allocations	(9,662)	(9,910)	(10,040)	(10,040)	(130)
Total Sewer Allocations	(9,662)	(9,910)	(10,040)	(10,040)	(130)
Total All Allocations	(19,324)	(19,820)	(20,080)	(20,080)	(260)
Treasurer/Collector					
Salaries					
Water Enterprise Fund Allocation	(23,216)	(24,094)	(25,314)	(25,314)	(1,220)
Sewer Enterprise Fund Allocation	(23,216)	(24,094)	(25,314)	(25,314)	(1,220)
Total Salaries Net of Allocations	(46,432)	(48,188)	(50,628)	(50,628)	(2,440)
Operating					
Water Enterprise Fund Allocation	(16,493)	(8,715)	(8,753)	(8,753)	(38)
Sewer Enterprise Fund Allocation	(16,493)	(8,715)	(8,753)	(8,753)	(38)
Total Operating Net of Allocations	(32,986)	(17,430)	(17,506)	(17,506)	(76)
Total Water Allocations	(39,709)	(32,809)	(34,067)	(34,067)	(1,258)
Total Sewer Allocations	(39,709)	(32,809)	(34,067)	(34,067)	(1,258)
Total All Allocations	(79,418)	(65,618)	(68,134)	(68,134)	(2,516)
Building Department					
Salaries					
Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-

Total Salaries Net of Allocations	-	-	-	-	-
Total Water Allocations	-	-	-	-	-
Total Sewer Allocations	-	-	-	-	-
Total All Allocations	-	-	-	-	-
Department of Public Works					
DPW Administration					
Salaries					
Water Enterprise Fund Allocation	(71,845)	(76,692)	(59,643)	(59,643)	17,049
Sewer Enterprise Fund Allocation	(71,845)	(76,692)	(59,643)	(59,643)	17,049
Total Salaries Net of Allocations	(143,690)	(153,384)	(119,286)	(119,286)	34,098
Operating					
Water Enterprise Fund Allocation	(31,218)	(32,008)	(29,236)	(29,236)	2,772
Sewer Enterprise Fund Allocation	(31,218)	(32,008)	(29,236)	(29,236)	2,772
Total Operating Net of Allocations	(62,436)	(64,016)	(58,472)	(58,472)	5,544
Total Water Allocations	(103,063)	(108,700)	(88,879)	(88,879)	19,821
Total Sewer Allocations	(103,063)	(108,700)	(88,879)	(88,879)	19,821
Total All Allocations	(206,126)	(217,400)	(177,758)	(177,758)	39,642
DPW Engineering					
Salaries					
Water Enterprise Fund Allocation	(123,643)	(141,153)	(150,177)	(150,177)	(9,024)
Sewer Enterprise Fund Allocation	(117,349)	(132,791)	(141,753)	(141,753)	(8,962)
Total Salaries Net of Allocations	(240,992)	(273,944)	(291,930)	(291,930)	(17,986)
Operating					
Water Enterprise Fund Allocation	(7,629)	(8,469)	(12,995)	(12,995)	(4,526)
Sewer Enterprise Fund Allocation	(6,176)	(6,856)	(10,520)	(10,520)	(3,664)
Total Operating Net of Allocations	(13,805)	(15,325)	(23,515)	(23,515)	(8,190)
Total Water Allocations	(131,272)	(149,622)	(163,172)	(163,172)	(13,550)
Total Sewer Allocations	(123,525)	(139,647)	(152,273)	(152,273)	(12,626)
Total All Allocations	(254,797)	(289,269)	(315,445)	(315,445)	(26,176)
DPW Fleet Maintenance					
Salaries					
Water Enterprise Fund Allocation	(33,200)	(33,814)	(32,828)	(32,828)	-
Sewer Enterprise Fund Allocation	(33,200)	(33,814)	(32,828)	(32,828)	-
Total Salaries Net of Allocations	(66,400)	(67,628)	(65,656)	(65,656)	1,972
Operating					
Water Enterprise Fund Allocation	(37,051)	(40,600)	(41,920)	(41,920)	(1,320)
Sewer Enterprise Fund Allocation	(37,051)	(40,600)	(41,920)	(41,920)	(1,320)
Total Operating Net of Allocations	(74,102)	(81,200)	(83,840)	(83,840)	(2,640)
Capital Outlay					
Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-
Total Capital Outlay Net of Allocations	-	-	-	-	-
Middlesex Retirement Assmt.					
Water Enterprise Fund Allocation	5,484,198	5,822,653	6,194,882	6,194,882	372,229
Sewer Enterprise Fund Allocation	(315,432)	(315,432)	(332,651)	(332,651)	(17,219)
Sewer Enterprise Fund Allocation	(78,201)	(71,084)	(73,974)	(73,974)	(2,890)
Total Retirement	5,090,565	5,436,137	5,788,257	5,788,257	352,120

Group Insurance	5,009,080	4,914,245	4,908,425	4,908,425	(5,820)
Water Allocation	(267,315)	(281,440)	(288,819)	(288,819)	(7,379)
Sewer Allocation	(66,115)	(92,120)	(113,156)	(113,156)	(21,036)
Total Group Insurance	4,675,650	4,540,685	4,506,450	4,506,450	(34,235)
Medicare Tax	240,875	204,397	256,000	256,000	51,603
Water Enterprise Fund Allocation	(15,514)	(16,363)	(19,053)	(19,053)	(2,690)
Sewer Enterprise Fund Allocation	(4,924)	(5,698)	(5,092)	(5,092)	606
Total Medicare Tax	220,437	182,336	231,855	231,855	49,519
Fire and Liability Insurance	271,644	414,557	435,285	435,285	20,728
Water Enterprise Fund Allocation	-	(55,151)	(57,909)	(57,909)	(2,758)
Water Enterprise Fund Allocation	-	(9,485)	(9,960)	(9,960)	(475)
Total Fire and Liability	271,644	349,921	367,416	367,416	17,495
Total Water Allocations Salaries	(267,296)	(291,700)	(284,266)	(284,266)	7,434
Total Sewer Allocations Salaries	(261,002)	(283,338)	(275,842)	(275,842)	7,496
Total Water Allocations Operating	(96,950)	(94,422)	(97,562)	(97,562)	(1,820)
Total Sewer Allocations Operating	(95,497)	(92,809)	(95,087)	(95,087)	(2,278)
Total Water Allocations Capital Outlay	-	-	-	-	-
Total Sewer Allocations Capital Outlay	-	-	-	-	-
Total Water Allocations Unclassified	(598,261)	(668,386)	(698,432)	(698,432)	(30,046)
Total Sewer Allocations Unclassified	(149,240)	(178,387)	(202,182)	(202,182)	(23,795)
Grand Total Water Allocations	(962,507)	(1,054,508)	(1,080,260)	(1,080,260)	(25,752)
Grand Total Sewer Allocations	(505,739)	(554,534)	(573,111)	(573,111)	(18,577)
Grand Total All Allocations	(1,468,246)	(1,609,042)	(1,653,371)	(1,653,371)	(44,329)