

General Fund Budget Classification	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 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	26,367	26,567	26,567	26,567	-
Operating	120,427	123,239	124,950	124,950	1,711
Capital Outlay	-	-	-	-	-
Total Selectmen Budget	146,794	149,806	151,517	151,517	1,711
Town Manager					
Salaries	289,227	293,082	311,650	311,650	18,568
Water Enterprise Fund Allocation	(7,699)	(7,891)	(8,099)	(8,099)	(208)
Sewer Enterprise Fund Allocation	(7,699)	(7,891)	(8,099)	(8,099)	(208)
Total Salaries Net of Allocations	273,829	277,300	295,452	295,452	18,152
Operating	4,180	4,520	4,520	4,520	-
Capital Outlay	-	-	-	-	-
Total Town Manager Budget	293,407	297,602	316,170	316,170	18,568
Total Town Manager Budget Net Allocations	278,009	281,820	299,972	299,972	18,152
Finance Committee					
Salaries	2,214	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	2,547	78,194	78,194	78,194	-
Town Counsel					
Operating	150,665	150,000	150,000	150,000	-
Total Operating	150,665	150,000	150,000	150,000	-
Administrative Services					
Salaries	60,463	68,257	73,711	73,711	5,454
Water Enterprise Fund Allocation	(858)	(880)	(992)	(992)	(112)
Sewer Enterprise Fund Allocation	(858)	(880)	(992)	(992)	(112)
Total Salaries Net of Allocations	58,747	66,497	71,727	71,727	5,230
Operating	21,893	15,055	15,055	15,055	-
Water Enterprise Fund Allocation	(201)	(226)	(226)	(226)	-
Sewer Enterprise Fund Allocation	(201)	(226)	(226)	(226)	-
Total Operating Net of Allocations	21,491	14,603	14,603	14,603	-
Capital Outlay	-	-	-	-	-
Total Administrative Services Budget	82,357	83,312	88,766	88,766	5,454
Total Administrative Services Budget Net Allocations	80,239	81,100	86,330	86,330	5,230

General Fund Budget Classification	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC	BUDGET INC/DEC
Town Clerk					
Salaries	200,261	221,184	228,431	228,431	7,247
Operating	14,387	15,005	16,360	16,360	1,355
Capital Outlay	-	-	-	-	-
Total Town Clerk Budget	214,648	236,189	244,791	244,791	8,602
Election					
Salaries	14,700	15,220	40,550	40,550	25,330
Operating	5,985	8,650	10,650	10,650	2,000
Capital Outlay	-	-	-	-	-
Total Election Budget	20,685	23,870	51,200	51,200	27,330
Board of Registrars					
Salaries	2,850	2,850	2,850	2,850	-
Operating	513	700	700	700	-
Capital Outlay	-	-	-	-	-
Total Board of Registrars Budget	3,363	3,550	3,550	3,550	-
Computer Services					
Salaries	85,740	87,822	90,018	90,018	2,196
Water Enterprise Fund Allocation	(1,275)	(1,292)	(1,350)	(1,350)	(58)
Sewer Enterprise Fund Allocation	(1,275)	(1,292)	(1,350)	(1,350)	(58)
Total Salaries Net of Allocations	83,190	85,238	87,318	87,318	2,080
Operating	74,227	69,197	73,397	73,397	4,200
Capital Outlay	8,000	18,000	18,000	18,000	-
Total Computer Services Budget	167,967	175,019	181,415	181,415	6,396
Total Computer Services Budget Net Allocations	165,417	172,435	178,715	178,715	6,280
Total General Government	1,082,882	1,198,067	1,266,128	1,266,128	68,061
Total General Government Net Allocations	1,062,816	1,177,489	1,244,794	1,244,794	67,305
Finance Department					
Accounting					
Salaries	206,126	215,297	228,638	223,053	7,756
Water Enterprise Fund Allocation	(5,246)	(5,329)	(5,506)	(5,506)	(177)
Sewer Enterprise Fund Allocation	(5,246)	(5,329)	(5,506)	(5,506)	(177)
Total Salaries Net of Allocations	195,634	204,639	217,626	212,041	7,402
Operating	169,152	173,324	176,153	176,153	2,829
Water Enterprise Fund Allocation	(4,345)	(4,333)	(4,404)	(4,404)	(71)
Sewer Enterprise Fund Allocation	(4,345)	(4,333)	(4,404)	(4,404)	(71)
Total Operating Net of Allocations	160,462	164,658	167,345	167,345	2,687
Capital Outlay	-	-	-	-	-
Total Accounting Budget	375,278	388,621	404,791	399,206	10,585
Total Accounting Budget	356,096	369,297	384,971	379,386	10,089

General Fund Budget Classification	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC	BUDGET INC/DEC
Assessor					
Salaries	198,875	208,746	200,792	200,792	(7,954)
Operating	72,110	43,600	54,800	54,800	11,200
Capital Outlay	-	-	-	-	-
Total Assessor Budget	270,986	252,346	255,592	255,592	3,246
Treasurer/Collector					
Salaries	335,075	344,130	369,889	369,889	25,759
Water Enterprise Fund Allocation	(22,504)	(23,216)	(24,094)	(24,094)	(878)
Sewer Enterprise Fund Allocation	(22,504)	(23,216)	(24,094)	(24,094)	(878)
Total Salaries Net of Allocations	290,067	297,698	321,701	321,701	24,003
Operating	154,898	164,934	87,146	87,146	(77,788)
Water Enterprise Fund Allocation	(16,151)	(16,493)	(8,715)	(8,715)	7,778
Sewer Enterprise Fund Allocation	(16,151)	(16,493)	(8,715)	(8,715)	7,778
Total Operating Net of Allocations	122,596	131,948	69,716	69,716	(62,232)
Capital Outlay	-	-	-	-	-
Total Treasurer/Collector Budget	489,973	509,064	457,035	457,035	(52,029)
Total Treasurer/Collector Budget Net Allocations	412,663	429,646	391,417	391,417	(38,229)
Total Finance Department	1,136,237	1,150,031	1,117,418	1,111,833	(38,198)
Total Finance Department Net Allocations	1,039,745	1,051,289	1,031,980	1,026,395	(24,894)
Community Services					
Cable Television					
Salaries	-	2,160	2,160	2,160	-
Operating	339	969	969	969	-
Capital Outlay	-	-	-	-	-
Total Cable Television Budget	339	3,129	3,129	3,129	-
Veteran's Services					
Salaries	43,965	49,159	52,025	52,025	2,866
Operating	370,734	345,943	346,558	346,558	615
Capital Outlay	-	-	-	-	-
Total Veteran's Budget	414,699	395,102	398,583	398,583	3,481
Community Events					
Operating	10,890	11,000	26,100	26,100	15,100
Capital Outlay	-	-	-	-	-
Total Community Events Budget	10,890	11,000	26,100	26,100	15,100

General Fund Budget Classification	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC	BUDGET INC/DEC
Parks and Recreation					
Salaries	94,120	103,809	111,503	111,503	7,695
Operating	40,084	41,409	42,760	42,760	1,351.00
Capital Outlay	-	-	-	-	-
Total Parks and Recreation Budget	134,204	145,218	154,263	154,263	9,046
Total Community Services	560,132	554,449	582,076	582,076	27,627
Council on Aging					
Salaries	153,316	170,991	201,920	201,920	30,929
Operating	77,150	116,210	105,325	105,325	(10,885)
Capital Outlay	-	-	-	-	-
Total Council on Aging Budget	230,467	287,201	307,245	307,245	20,044
Facilities					
Town Hall					
Salaries	43,258	45,355	46,555	46,555	1,200
Operating	40,688	51,550	52,250	52,250	700
Capital Outlay	-	-	-	-	-
Total Town Hall Budget	83,946	96,905	98,805	98,805	1,900
Auxiliary Buildings					
Operating	27,329	32,400	32,400	32,400	-
Capital Outlay	-	10,000	-	-	(10,000)
Total Auxiliary Buildings Budget	27,329	42,400	32,400	32,400	(10,000)
Cemeteries					
Operating	3,000	3,000	3,000	3,000	-
Capital Outlay	-	-	-	-	-
Total Cemeteries Budget	3,000	3,000	3,000	3,000	-
Total Facilities	114,275	142,305	134,205	134,205	(8,100)
Library					
Salaries	693,991	770,035	823,111	823,111	53,075
Operating	269,703	271,411	291,004	291,004	19,593
Capital Outlay	-	-	45,000	10,000	10,000
Total Library Budget	963,695	1,041,446	1,159,115	1,124,115	82,668
Planning and Development					
Planning (Community Development)					
Salaries	236,690	246,838	265,402	265,402	18,564
Operating	28,198	102,040	27,560	27,560	(74,480)
Capital Outlay	-	-	-	-	-
Total Community Development Budget	264,888	348,878	292,962	292,962	(55,916)

General Fund Budget Classification	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC	BUDGET INC/DEC
Building Department					
Salaries	247,719	254,586	271,168	271,168	16,581
Water Enterprise Fund Allocation	(1,624)	-	-	-	-
Sewer Enterprise Fund Allocation	(3,789)	-	-	-	-
Total Salaries Net of Allocations	242,306	254,586	271,168	271,168	16,581
Operating	5,843	5,930	5,930	5,930	-
Capital Outlay	-	-	-	-	-
Total Building Department Budget	253,562	260,516	277,098	277,098	16,581
Total Building Department Budget Net Allocations	248,149	260,516	277,098	277,098	16,581
Board of Health					
Salaries	211,619	227,781	227,051	227,051	(730)
Operating	12,335	8,225	8,225	8,225	-
Capital Outlay	-	-	-	-	-
Total Board of Health Budget	223,954	236,006	235,276	235,276	(730)
Total Planning and Development	742,405	845,400	805,335	805,335	(40,065)
Total Planning and Development Net Allocations	736,992	845,400	805,335	805,335	(40,065)
Public Safety					
Police					
Salaries	5,538,757	5,947,069	6,144,307	6,113,959	166,890
Operating	445,166	443,614	609,244	532,844	89,230
Capital Outlay	172,849	208,035	285,980	229,495	21,460
Total Police Budget	6,156,772	6,598,718	7,039,531	6,876,298	277,580
Fire					
Salaries	4,567,684	4,562,336	4,906,533	4,787,533	225,197
Operating	282,354	298,068	381,057	362,602	64,534
Capital Outlay	-	-	-	-	-
Total Fire Budget	4,850,038	4,860,404	5,287,590	5,150,135	289,731
Emergency Management					
Salaries	-	4,637	4,637	4,637	-
Operating	20,134	29,290	29,290	29,290	-
Capital Outlay	-	-	-	-	-
Total Emergency Mgt. Budget	20,134	33,927	33,927	33,927	-
Parking Clerk					
Salaries	4,000	4,000	4,000	4,000	-
Operating	1,434	1,200	1,200	1,200	-
Capital Outlay	-	-	-	-	-
Total Parking Clerk Budget	5,434	5,200	5,200	5,200	-
Total Public Safety Budget	11,032,377	11,498,249	12,366,248	12,065,560	567,311

General Fund Budget Classification	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC	BUDGET INC/DEC
School Departments					
Tewksbury					
Salaries	27,383,569	28,325,422	29,451,311	29,409,429	1,084,007
Operating	11,591,608	11,992,675	12,323,951	12,365,833	373,158
Capital Outlay	-	200,000	200,000	200,000	-
Total School Operating Budget	38,975,177	40,518,097	41,975,262	41,975,262	1,457,165
Offsets	-	-	-	-	-
Net School Operating Budget	38,975,177	40,518,097	41,975,262	41,975,262	1,457,165
Fixed Costs					
Health	7,717,679	8,769,747	8,890,614	8,890,614	120,867
Retirement	1,021,723	1,102,138	1,171,188	1,171,188	69,050
Medicare	383,469	383,469	393,056	393,056	9,587
Unemployment	50,000	50,000	50,000	50,000	-
Insurance	164,387	156,736	187,944	187,944	31,208
Principal	11,910	10,955	5,925	5,925	(5,030)
Long Term Interest	1,105	522	278	278	(244)
Short Term Interest	-	-	-	-	-
Total Fixed Costs	9,350,273	10,473,567	10,699,005	10,699,005	225,438
Town Tewksbury School Budget	48,325,450	50,991,664	52,674,267	52,674,267	1,682,603
Exempt School Debt Principal	1,996,110	2,132,625	2,123,815	2,123,815	(8,810)
Exempt School Exempt Interest	1,036,064	1,084,474	1,020,271	1,020,271	(64,202)
Shawsheen Regional Vocational School	5,838,185	5,671,070	5,657,978	5,657,978	(13,092)
Essex North Shore Agricultural and Tech. School District	168,574	160,271	129,049	129,049	(31,222)
Total School Departments	57,364,383	60,040,104	61,605,380	61,605,380	1,565,276
Department of Public Works					
DPW Administration					
Salaries	315,080	324,418	338,408	338,408	13,990
Water Enterprise Fund Allocation	(70,081)	(71,845)	(76,692)	(76,692)	(4,847)
Sewer Enterprise Fund Allocation	(70,081)	(71,845)	(76,692)	(76,692)	(4,847)
<i>Total Salaries Net of Allocations</i>	<i>174,918</i>	<i>180,728</i>	<i>185,024</i>	<i>185,024</i>	<i>4,296</i>
Operating	129,078	124,870	132,530	132,530	7,660
Water Enterprise Fund Allocation	(29,558)	(31,218)	(32,008)	(32,008)	(790)
Sewer Enterprise Fund Allocation	(29,558)	(31,218)	(32,008)	(32,008)	(790)
<i>Total Operating Net of Allocations</i>	<i>69,962</i>	<i>62,434</i>	<i>68,514</i>	<i>68,514</i>	<i>6,080</i>
Capital Outlay	-	10,000	15,000	-	(10,000)
Total DPW Administration Budget	444,158	459,288	485,938	470,938	11,650
Total DPW Administration Budget Net Allocations	244,880	253,162	268,538	253,538	376
DPW Engineering					
Salaries	194,621	372,758	416,384	416,384	43,626
Water Enterprise Fund Allocation	(53,637)	(123,643)	(141,153)	(141,153)	(17,510)
Sewer Enterprise Fund Allocation	(53,109)	(117,349)	(132,791)	(132,791)	(15,442)
<i>Total Salaries Net of Allocations</i>	<i>87,875</i>	<i>131,766</i>	<i>142,440</i>	<i>142,440</i>	<i>10,674</i>
Operating	9,769	18,165	26,665	26,665	8,500
Water Enterprise Fund Allocation	(3,253)	(7,629)	(8,469)	(8,469)	(840)
Sewer Enterprise Fund Allocation	(2,633)	(6,176)	(6,856)	(6,856)	(680)
<i>Total Operating Net of Allocations</i>	<i>3,883</i>	<i>4,360</i>	<i>11,340</i>	<i>11,340</i>	<i>6,980</i>
Capital Outlay	-	-	-	-	-
Total DPW Engineering Budget	204,390	390,923	443,049	443,049	52,126
Total DPW Engineering Budget Net Allocations	91,758	136,126	153,780	153,780	17,654

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DPW Highway					
Salaries	487,732	559,221	579,332	579,332	20,111
Operating	207,409	195,500	206,925	206,925	11,425
Capital Outlay	-	-	-	-	-
Total DPW Highway Budget	695,141	754,721	786,257	786,257	31,536
DPW Forestry					
Salaries	-	-	-	-	-
Operating	100,251	62,400	59,700	59,700	(2,700)
Capital Outlay	-	-	-	-	-
Total DPW Forestry Budget	100,251	62,400	59,700	59,700	(2,700)
DPW Fleet Maintenance					
Salaries	231,571	250,502	275,730	275,730	-
Water Enterprise Fund Allocation	(31,796)	(33,200)	(33,814)	(33,814)	-
Sewer Enterprise Fund Allocation	(31,796)	(33,200)	(33,814)	(33,814)	-
Total Salaries Net of Allocations	167,979	184,102	208,102	208,102	-
Operating	430,193	433,103	449,500	449,500	16,397
Water Enterprise Fund Allocation	(37,051)	(37,051)	(40,600)	(40,600)	(3,549)
Sewer Enterprise Fund Allocation	(37,051)	(37,051)	(40,600)	(40,600)	(3,549)
Total Operating Net of Allocations	356,091	359,001	368,300	368,300	9,299
Capital Outlay	-	132,000	35,000	-	(132,000)
Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-
Total Capital Outlay Net of Allocations	-	132,000	35,000	-	(132,000)
Total DPW Fleet Maint, Budget	661,764	815,605	760,230	725,230	(115,603)
Total DPW Fleet Maint, Budget Net Allocations	524,070	675,103	611,402	576,402	(122,701)
DPW Electrician					
Salaries	-	-	-	-	-
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total DPW Electrician Budget	-	-	-	-	-
DPW Snow and Ice					
Salaries	144,803	95,000	95,000	95,000	-
Operating	1,070,657	161,000	161,000	161,000	-
Capital Outlay	-	-	-	-	-
Total DPW Snow and Ice Budget	1,215,459	256,000	256,000	256,000	-

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Street Lighting					
<i>Operating</i>	177,521	160,000	160,000	160,000	-
Total Street Lighting Budget	177,521	160,000	160,000	160,000	-
Solid Waste					
<i>Operating</i>	2,368,364	2,402,747	2,381,597	2,381,597	(21,150)
Total Solid Waste Budget	2,368,364	2,402,747	2,381,597	2,381,597	(21,150)
Total DPW Budget	5,867,048	5,301,684	5,332,769	5,282,770	(18,913)
Total DPW Budget Net Allocations	5,417,444	4,700,259	4,677,272	4,627,273	(72,985)
Unclassified					
Non-Exempt Principal Maturing Debt	105,615	84,975	79,330	79,330	(5,645)
Non Exempt Interest-Maturing Debt	16,018	8,990	6,665	6,665	(2,325)
Interest-Temporary Loans	1,000	1,000	1,000	1,000	-
Exempt Principal Maturing Debt	2,718,005	2,960,043	3,096,234	3,096,234	136,191
Exempt Interest-Maturing Debt	1,891,263	1,814,978	1,712,901	1,712,901	(102,077)
<i>Middlesex Retirement Assmt.</i>	5,282,287	5,484,198	5,822,653	5,822,653	338,455
Water Enterprise Fund Allocation	(330,375)	(315,432)	(315,432)	(315,432)	-
Sewer Enterprise Fund Allocation	(111,894)	(78,201)	(71,084)	(71,084)	7,117
<i>Total Retirement</i>	4,840,018	5,090,565	5,436,137	5,436,137	345,572
Occupational Injury Reserve	125,000	125,000	125,000	125,000	-
Unemployment Compensation	15,200	15,000	15,000	15,000	-
Group Insurance	4,659,315	5,047,348	5,319,959	5,319,959	272,611
Water Allocation	(247,265)	(267,315)	(301,081)	(301,081)	(33,766)
Sewer Allocation	(80,289)	(66,115)	(96,609)	(96,609)	(30,494)
<i>Total Group Insurance</i>	4,331,761	4,713,918	4,922,269	4,922,269	208,351
<i>Medicare Tax</i>	193,800	199,800	204,397	204,397	4,597
Water Enterprise Fund Allocation	(10,246)	(15,514)	(16,363)	(16,363)	(849)
Sewer Enterprise Fund Allocation	(4,070)	(4,924)	(5,698)	(5,698)	(774)
<i>Total Medicare Tax</i>	179,484	179,362	182,336	182,336	2,974
<i>Fire and Liability Insurance</i>	326,776	364,967	414,557	414,557	49,590
Water Enterprise Fund Allocation	-	-	(55,151)	(55,151)	(55,151)
Water Enterprise Fund Allocation	-	-	(9,485)	(9,485)	(9,485)
<i>Total Fire and Liability</i>	326,776	364,967	349,921	349,921	(15,046)
Total Unclassified Budget	15,334,279	16,106,299	16,797,696	16,797,696	691,397
Total Unclassified Budget Net Allocations	14,550,140	15,358,798	15,926,793	15,926,793	632,631
Total Budget Before Transfers, Allocations and Offsets	94,428,179	98,165,235	101,473,615	101,082,343	2,917,108
Total Budget Before Transfers Net Allocations/Offsets	93,072,465	96,696,989	99,840,443	99,449,171	2,752,182
Transfers					
To the Sewer Enterprise Fund	263,794	253,724	248,775	248,775	(4,949)
To the Water Enterprise Fund	-	-	-	-	-
Special Revenue	-	-	-	-	-
Town Trust Funds	-	-	-	-	-
Total Transfers	263,794	253,724	248,775	248,775	(4,949)
ATM General Fund Budget	93,336,259	96,950,713	100,089,218	99,697,946	2,747,233

Town and School Busdget w/o Exempt Debt	<u>FY2015 EXPENDED</u>	<u>FY2016 BUDGETED</u>	<u>FY2017 DEPT REQ</u>	<u>FY2017 TM REC</u>	<u>BUDGET INC/DEC</u>
Total Town Budget	32,454,528	33,350,109	35,059,100	34,667,828	1,317,718
Total Town Budget Net Allocations	31,098,814	31,881,863	33,425,928	33,034,656	1,152,792
Total School Budget	48,325,450	50,991,664	52,674,267	52,674,267	1,682,603
Total School Budget Net Offsets	48,325,450	50,991,664	52,674,267	52,674,267	1,682,603
Total Budget w/o Exempt Debt	80,779,978	84,341,774	87,733,367	87,342,095	3,000,321
Total Budget w/o Exempt Debt Net Allocations	79,424,264	82,873,528	86,100,195	85,708,923	2,835,395
Town As a % of Total Budget w/o Exempt Debt	40%	40%	40%	40%	0.15%
Town As a % of Total Budget w/o Exempt Debt Net Allocations	39%	38%	39%	39%	0.07%
School As a % of Total Budget w/o Exempt Debt	60%	60%	60%	60%	-0.15%
School As a % of Total Budget w/o Exempt Debt Net Allocations	61%	62%	61%	61%	-0.07%
Shawsheen Tech	5,838,185	5,671,070	5,657,978	5,657,978	(13,092)
Essex North Shore Agricultural and Tech. School District	168,574	160,271	129,049	129,049	(31,222)
Town Exempt Principal	2,718,005	2,960,043	3,096,234	3,096,234	136,191
Town Exempt Interest	1,891,263	1,814,978	1,712,901	1,712,901	(102,077)
Total Exempt Town Debt	4,609,268	4,775,021	4,809,135	4,809,135	34,114
School Exempt Principal	1,996,110	2,132,625	2,123,815	2,123,815	(8,810)
School Exempt Interest	1,036,064	1,084,474	1,020,271	1,020,271	(64,202)
Total Exempt School Debt	3,032,174	3,217,099	3,144,086	3,144,086	(73,013)
Grand Total	94,428,179	98,165,235	101,473,615	101,082,343	2,917,108
Grand Total Net Allocations	93,072,465	96,696,989	99,840,443	99,449,171	2,752,182

General Fund Budget Classification
Budget Summary

	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC	BUDGET INC/DEC
Town Salaries	14,631,274	15,476,775	16,341,285	16,186,353	709,578
School Salaries	27,383,569	28,325,422	29,451,311	29,409,429	1,084,007
Town Operating	4,549,030	3,761,275	3,948,677	3,853,822	92,547
School Operating	11,591,608	11,992,675	12,323,951	12,365,833	373,158
Town Capital Outlay	180,849	378,035	398,980	257,495	(120,540)
School Capital Outlay	-	200,000	200,000	200,000	-
Town Principal Debt	105,615	84,975	79,330	79,330	(5,645)
Town Interest Debt	16,018	8,990	6,665	6,665	(2,325)
Town Temporary Interest	1,000	1,000	1,000	1,000	-
Town Exempt Principal Debt	2,718,005	2,960,043	3,096,234	3,096,234	136,191
Town Exempt Interest Debt	1,891,263	1,814,978	1,712,901	1,712,901	(102,077)
School Principal Debt	11,910	10,955	5,925	5,925	(5,030)
School Interest Debt	1,105	522	278	278	(244)
School Temporary Interest	-	-	-	-	-
School Exempt Principal Debt	1,996,110	2,132,625	2,123,815	2,123,815	(8,810)
School Exempt Interest Debt	1,036,064	1,084,474	1,020,271	1,020,271	(64,202)
Town Health insurance	4,659,315	5,047,348	5,319,959	5,319,959	272,611
School Health insurance	7,717,679	8,769,747	8,890,614	8,890,614	120,867
Town Retirement	5,282,287	5,484,198	5,822,653	5,822,653	338,455
School Retirement	1,021,723	1,102,138	1,171,188	1,171,188	69,050
Town Other Fixed/Unclassified Costs	660,776	704,767	758,954	758,954	54,187
School Other Fixed Costs	597,856	590,205	631,000	631,000	40,795
Solid Waste	2,368,364	2,402,747	2,381,597	2,381,597	(21,150)
Shawsheen Tech	5,838,185	5,671,070	5,657,978	5,657,978	(13,092)
Essex North Shore Agricultural and Tech. School District	168,574	160,271	129,049	129,049	(31,222)
Total Budget	94,428,179	98,165,235	101,473,615	101,082,343	2,917,108
Town Allocations	(1,355,714)	(1,468,246)	(1,633,172)	(1,633,172)	(164,926)
School Offsets	-	-	-	-	-
Total Budget Net Allocations/Offsets	93,072,465	96,696,989	99,840,443	99,449,171	2,752,182
Total Town Budget	32,454,528	33,350,109	35,059,100	34,667,828	1,317,718
Total Town Budget Net Allocations	31,098,814	31,881,863	33,425,928	33,034,656	1,152,792
Town Exempt Principal	2,718,005	2,960,043	3,096,234	3,096,234	136,191
Town Exempt Interest	1,891,263	1,814,978	1,712,901	1,712,901	(102,077)
Total Exempt Town Debt	4,609,268	4,775,021	4,809,135	4,809,135	34,114
Total School Budget	48,325,450	50,991,664	52,674,267	52,674,267	1,682,603
Total School Budget Net Allocations	48,325,450	50,991,664	52,674,267	52,674,267	1,682,603
School Exempt Principal	1,996,110	2,132,625	2,123,815	2,123,815	(8,810)
School Exempt Interest	1,036,064	1,084,474	1,020,271	1,020,271	(64,202)
Total Exempt School Debt	3,032,174	3,217,099	3,144,086	3,144,086	(73,013)
Shawsheen Tech	5,838,185	5,671,070	5,657,978	5,657,978	(13,092)
Essex North Shore Agricultural and Tech. School District	168,574	160,271	129,049	129,049	(31,222)
Total Budget w/o Offsets or Allocations	94,428,179	98,165,235	101,473,615	101,082,343	2,917,108
Total Budget Net Allocations/Offsets	93,072,465	96,696,989	99,840,443	99,449,171	2,752,182

General Fund Budget Classification Budget Summary	FY2015 EXPENDED	FY2016 BUDGETED	FY2017 DEPT REQ	FY2017 TM REC	BUDGET INC/DEC
Total General Government	1,082,882	1,198,067	1,266,128	1,266,128	68,061
Total General Government Net Allocations	1,062,816	1,177,489	1,244,794	1,244,794	67,305
Total Finance Department	1,136,237	1,150,031	1,117,418	1,111,833	(38,198)
Total Finance Department Net Allocations	1,039,745	1,051,289	1,031,980	1,026,395	(24,894)
Total Community Services	560,132	554,449	582,076	582,076	27,627
Total Council on Aging Budget	230,467	287,201	307,245	307,245	20,044
Total Facilities	114,275	142,305	134,205	134,205	(8,100)
Total Library Budget	963,695	1,041,446	1,159,115	1,124,115	82,668
Total Planning and Development	742,405	845,400	805,335	805,335	(40,065)
Total Planning and Development Net Allocations	736,992	845,400	805,335	805,335	
Total Public Safety Budget	11,032,377	11,498,249	12,366,248	12,065,560	567,311
Total DPW Budget	5,867,048	5,301,684	5,332,769	5,282,770	(18,913)
Total DPW Budget Net Allocations	5,417,444	4,700,259	4,677,272	4,627,273	(72,985)
Town Unclassified Budget Minus Exempt Debt	10,725,011	11,331,278	11,988,561	11,988,561	657,284
Town Unclassified Budget Net Allocations Minus Exempt Debt	9,940,872	10,583,777	11,117,658	11,117,658	533,882
Town Exempt Principal Debt	2,718,005	2,960,043	3,096,234	3,096,234	136,191
Town Exempt Interest Debt	1,891,263	1,814,978	1,712,901	1,712,901	(102,077)
Total Town Budget	37,063,796	38,125,131	39,868,235	39,476,963	1,351,832
Total Town Budget net Allocations	35,708,082	36,656,885	38,235,063	37,843,791	1,186,906
School Budget					
Salaries	27,383,569	28,325,422	29,451,311	29,409,429	1,084,007
Operating	11,591,608	11,992,675	12,323,951	12,365,833	373,158
Capital Outlay	-	200,000	200,000	200,000	-
School Unclassified Budget	9,350,273	10,473,567	10,699,005	10,699,005	225,438
School Exempt Debt Principal	1,996,110	2,132,625	2,123,815	2,123,815	(8,810)
School Exempt Interest	1,036,064	1,084,474	1,020,271	1,020,271	(64,202)
Total School Budget	51,357,624	54,208,763	55,818,353	55,818,353	1,609,590
Offsets	-	-	-	-	-
Total School Budget Allocations	51,357,624	54,208,763	55,818,353	55,818,353	1,609,590
Shawsheen Regional Vocational School	5,838,185	5,671,070	5,657,978	5,657,978	(13,092)
Essex North Shore Agricultural and Tech. School District	168,574	160,271	129,049	129,049	(31,222)
Total Budget Before Transfers, Allocations and Offsets	94,428,179	98,165,235	101,473,615	101,082,343	2,917,108
Total Budget Before Transfers Net Allocations/Offsets	93,072,465	96,696,989	99,840,443	99,449,171	2,752,182

**General Fund Budget Classification
Salary Summary**

	<u>FY2015 EXPENDED</u>	<u>FY2016 BUDGETED</u>	<u>FY2017 DEPT REQ</u>	<u>FY2017 TM REC</u>	<u>BUDGET INC/DEC</u>
Total General Government Salaries	682,272	717,947	776,742	776,742	58,795
Total General Government Salaries Net Allocations	662,608	697,821	755,860	755,860	58,039
Total Finance Department Salaries	740,076	768,173	799,319	793,735	25,561
Total Finance Department Salaries Net Allocations	684,576	711,083	740,119	734,535	23,451
Total Community Services Salaries	138,086	155,128	165,689	165,689	10,561
Total Council on Aging Salaries	153,316	170,991	201,920	201,920	30,929
Total Facilities Salaries	43,258	45,355	46,555	46,555	1,200
Total Library Budget	693,991	770,035	823,111	823,111	53,075
Total Planning and Development Salaries	696,029	729,205	763,620	763,620	34,415
Total Planning and Development Salaries Net Allocations	690,616	729,205	763,620	763,620	34,415
Total Public Safety Salaries	10,110,440	10,518,042	11,059,477	10,910,129	392,087
Total DPW Salaries	1,373,806	1,601,899	1,704,853	1,704,853	77,727
Total DPW Salaries Net Allocations	1,063,306	1,150,817	1,209,897	1,209,897	59,081
Total Salary Budget	14,631,274	15,476,775	16,341,285	16,186,353	709,578
Total Salary Budget Net Allocations	14,240,197	14,948,477	15,766,247	15,611,315	662,838
School Salaries	27,383,569	28,325,422	29,451,311	29,409,429	1,084,007
Grand Total Salary Budget	42,014,844	43,802,197	45,792,596	45,595,782	1,793,585
Grand Total Salary Budget Net Allocations	41,623,767	43,273,899	45,217,558	45,020,744	1,746,845

General Fund Budget Classification
Operating Summary

	<u>FY2015</u> <u>EXPENDED</u>	<u>FY2016</u> <u>BUDGETED</u>	<u>FY2017</u> <u>DEPT REQ</u>	<u>FY2017</u> <u>TM REC</u>	<u>BUDGET</u> <u>INC/DEC</u>
Total General Government Operating	392,611	462,120	471,386	471,386	9,266
Total General Government Operating Net Allocations	392,209	461,668	470,934	470,934	9,266
Total Finance Department Operating	396,160	381,858	318,099	318,099	(63,759)
Total Finance Department Operating Net Allocations	355,168	340,206	291,861	291,861	(48,345)
Total Community Services Operating	422,047	399,321	416,387	416,387	17,066
Total Council on Aging Operating	77,150	116,210	105,325	105,325	(10,885)
Total Facilities	71,017	86,950	87,650	87,650	700
Total Library Budget	269,703	271,411	291,004	291,004	19,593
Total Planning and Development Operating	46,376	116,195	41,715	41,715	(74,480)
Total Public Safety Operating	749,087	772,172	1,020,791	925,936	153,764
Total DPW Operating	4,493,242	3,557,785	3,577,917	3,577,917	20,132
Total DPW Operating Net Allocations	4,354,138	3,407,442	3,417,376	3,417,376	9,934
Total Operating Budget	6,917,394	6,164,022	6,330,274	6,235,419	71,397
Total Operating Budget Net Allocations	6,736,896	5,971,575	6,143,043	6,048,188	76,613
School Operating	11,591,608	11,992,675	12,323,951	12,365,833	373,158
Grand Total Operating Budget	18,509,001	18,156,697	18,654,225	18,601,252	444,555
Grand Total Operating Budget Net Allocations	18,328,503	17,964,250	18,466,994	18,414,021	449,771

General Fund Budget Classification
Capital Outlay

	<u>FY2015</u> <u>EXPENDED</u>	<u>FY2016</u> <u>BUDGETED</u>	<u>FY2017</u> <u>DEPT REQ</u>	<u>FY2017</u> <u>TM REC</u>	<u>BUDGET</u> <u>INC/DEC</u>
Total General Government Capital Outlay	8,000	18,000	18,000	18,000	-
Total Finance Department Capital Outlay	-	-	-	-	-
Total Community Services Capital Outlay	-	-	-	-	-
Total Council on Aging Capital Outlay	-	-	-	-	-
Total Facilities Capital Outlay	-	10,000	-	-	(10,000)
Total Library Budget	-	-	45,000	10,000	10,000
Total Planning and Development Capital Outlay	-	-	-	-	-
Total Public Safety Capital Outlay	172,849	208,035	285,980	229,495	21,460
Total DPW Capital Outlay	-	142,000	50,000	-	(142,000)
Total DPW Capital Outlay Net Allocations	-	142,000	50,000	-	(142,000)
Total Capital Outlay Budget	180,849	378,035	398,980	257,495	(120,540)
Total Capital Outlay Budget Net Allocations	180,849	378,035	398,980	257,495	(120,540)
 School Capital Outlay	 -	 200,000	 200,000	 200,000	 -
 Grand Total Capital Outlay Budget	 180,849	 578,035	 598,980	 457,495	 (120,540)
Grand Total Capital Outlay Budget Net Allocations	180,849	578,035	598,980	457,495	(120,540)

General Fund Budget Classification	<u>FY2015 EXPENDED</u>	<u>FY2016 BUDGETED</u>	<u>FY2017 DEPT REQ</u>	<u>FY2017 TM REC</u>	<u>BUDGET INC/DEC</u>
Unclassified					
Town Unclassified Budget Minus Exempt Debt	10,725,011	11,331,278	11,988,561	11,988,561	657,284
Town Unclassified Budget Net Allocations Minus Exempt Debt	9,940,872	10,583,777	11,117,658	11,117,658	533,882
School Unclassified Budget	9,350,273	10,473,567	10,699,005	10,699,005	225,438
Total Unclassified Budget	20,075,284	21,804,845	22,687,566	22,687,566	882,721
Total Unclassified Budget Net Allocations	19,291,145	21,057,344	21,816,663	21,816,663	759,319
Exempt Debt					
Town Exempt Principal Debt	2,718,005	2,960,043	3,096,234	3,096,234	136,191
Town Exempt Interest Debt	1,891,263	1,814,978	1,712,901	1,712,901	(102,077)
School Exempt Debt Principal	1,996,110	2,132,625	2,123,815	2,123,815	(8,810)
School Exempt Interest	1,036,064	1,084,474	1,020,271	1,020,271	(64,202)
Total Exempt Principal	4,714,115	5,092,668	5,220,049	5,220,049	127,381
Total Exempt Interest	2,927,327	2,899,452	2,733,172	2,733,172	(166,280)

Water and Sewer Allocations
General Fund Budget Classification

	<u>FY2015 EXPENDED</u>	<u>FY2016 BUDGETED</u>	<u>FY2017 DEPT REQ</u>	<u>FY2017 TM REC</u>	<u>BUDGET INC/DEC</u>
General Government					
Town Manager					
Salaries					
Water Enterprise Fund Allocation	(7,699)	(7,891)	(8,099)	(8,099)	(208)
Sewer Enterprise Fund Allocation	(7,699)	(7,891)	(8,099)	(8,099)	(208)
Total Salaries Net of Allocations	(15,398)	(15,782)	(16,198)	(16,198)	(416)
Total Water Allocations	(7,699)	(7,891)	(8,099)	(8,099)	(208)
Total Sewer Allocations	(7,699)	(7,891)	(8,099)	(8,099)	(208)
Total All Allocations	(15,398)	(15,782)	(16,198)	(16,198)	(416)
Administrative Services					
Salaries					
Water Enterprise Fund Allocation	(858)	(880)	(992)	(992)	(112)
Sewer Enterprise Fund Allocation	(858)	(880)	(992)	(992)	(112)
Total Salaries Net of Allocations	(1,716)	(1,760)	(1,984)	(1,984)	(224)
Operating					
Water Enterprise Fund Allocation	(201)	(226)	(226)	(226)	-
Sewer Enterprise Fund Allocation	(201)	(226)	(226)	(226)	-
Total Operating Net of Allocations					
Total Water Allocations	(1,059)	(1,106)	(1,218)	(1,218)	(112)
Total Sewer Allocations	(1,059)	(1,106)	(1,218)	(1,218)	(112)
Total All Allocations	(2,118)	(2,212)	(2,436)	(2,436)	(224)
Computer Services					
Salaries					
Water Enterprise Fund Allocation	(1,275)	(1,292)	(1,350)	(1,350)	(58)
Sewer Enterprise Fund Allocation	(1,275)	(1,292)	(1,350)	(1,350)	(58)
Total Salaries Net of Allocations	(2,550)	(2,584)	(2,700)	(2,700)	(116)
Total Water Allocations	(1,275)	(1,292)	(1,350)	(1,350)	(58)
Total Sewer Allocations	(1,275)	(1,292)	(1,350)	(1,350)	(58)
Total All Allocations	(2,550)	(2,584)	(2,700)	(2,700)	(116)
Finance Department					
Accounting					
Salaries					
Water Enterprise Fund Allocation	(5,246)	(5,329)	(5,506)	(5,506)	(177)
Sewer Enterprise Fund Allocation	(5,246)	(5,329)	(5,506)	(5,506)	(177)
Sewer Enterprise Fund Allocation	(10,492)	(10,658)	(11,012)	(11,012)	(354)
Operating					
Water Enterprise Fund Allocation	(4,345)	(4,333)	(4,404)	(4,404)	(71)
Sewer Enterprise Fund Allocation	(4,345)	(4,333)	(4,404)	(4,404)	(71)
Sewer Enterprise Fund Allocation	(8,690)	(8,666)	(8,808)	(8,808)	(142)
Total Water Allocations	(9,591)	(9,662)	(9,910)	(9,910)	(248)
Total Sewer Allocations	(9,591)	(9,662)	(9,910)	(9,910)	(248)
Total All Allocations	(19,182)	(19,324)	(19,820)	(19,820)	(496)
Treasurer/Collector					
Salaries					
Water Enterprise Fund Allocation	(22,504)	(23,216)	(24,094)	(24,094)	(878)
Sewer Enterprise Fund Allocation	(22,504)	(23,216)	(24,094)	(24,094)	(878)
Total Salaries Net of Allocations	(45,008)	(46,432)	(48,188)	(48,188)	(1,756)
Operating					
Water Enterprise Fund Allocation	(16,151)	(16,493)	(8,715)	(8,715)	7,778
Sewer Enterprise Fund Allocation	(16,151)	(16,493)	(8,715)	(8,715)	7,778
Total Operating Net of Allocations	(32,302)	(32,986)	(17,430)	(17,430)	15,556
Total Water Allocations	(38,655)	(39,709)	(32,809)	(32,809)	6,900
Total Sewer Allocations	(38,655)	(39,709)	(32,809)	(32,809)	6,900
Total All Allocations	(77,310)	(79,418)	(65,618)	(65,618)	13,800
Building Department					
Salaries					

Water Enterprise Fund Allocation	(1,624)	-	-	-	-
Sewer Enterprise Fund Allocation	(3,789)	-	-	-	-
Total Salaries Net of Allocations	(5,413)	-	-	-	-
Total Water Allocations	(1,624)	-	-	-	-
Total Sewer Allocations	(3,789)	-	-	-	-
Total All Allocations	(5,413)	-	-	-	-
Department of Public Works					
DPW Administration					
Salaries					
Water Enterprise Fund Allocation	(70,081)	(71,845)	(76,692)	(76,692)	(4,847)
Sewer Enterprise Fund Allocation	(70,081)	(71,845)	(76,692)	(76,692)	(4,847)
Total Salaries Net of Allocations	(140,162)	(143,690)	(153,384)	(153,384)	(9,694)
Operating					
Water Enterprise Fund Allocation	(29,558)	(31,218)	(32,008)	(32,008)	(790)
Sewer Enterprise Fund Allocation	(29,558)	(31,218)	(32,008)	(32,008)	(790)
Total Operating Net of Allocations	(59,116)	(62,436)	(64,016)	(64,016)	(1,580)
Total Water Allocations	(99,639)	(103,063)	(108,700)	(108,700)	(5,637)
Total Sewer Allocations	(99,639)	(103,063)	(108,700)	(108,700)	(5,637)
Total All Allocations	(199,278)	(206,126)	(217,400)	(217,400)	(11,274)
DPW Engineering					
Salaries					
Water Enterprise Fund Allocation	(53,637)	(123,643)	(141,153)	(141,153)	(17,510)
Sewer Enterprise Fund Allocation	(53,109)	(117,349)	(132,791)	(132,791)	(15,442)
Total Salaries Net of Allocations	(106,746)	(240,992)	(273,944)	(273,944)	(32,952)
Operating					
Water Enterprise Fund Allocation	(3,253)	(7,629)	(8,469)	(8,469)	(840)
Sewer Enterprise Fund Allocation	(2,633)	(6,176)	(6,856)	(6,856)	(680)
Total Operating Net of Allocations	(5,886)	(13,805)	(15,325)	(15,325)	(1,520)
Total Water Allocations	(56,890)	(131,272)	(149,622)	(149,622)	(18,350)
Total Sewer Allocations	(55,742)	(123,525)	(139,647)	(139,647)	(16,122)
Total All Allocations	(112,632)	(254,797)	(289,269)	(289,269)	(34,472)
DPW Fleet Maintenance					
Salaries					
Water Enterprise Fund Allocation	(31,796)	(33,200)	(33,814)	(33,814)	-
Sewer Enterprise Fund Allocation	(31,796)	(33,200)	(33,814)	(33,814)	-
Total Salaries Net of Allocations	(63,592)	(66,400)	(67,628)	(67,628)	(1,228)
Operating					
Water Enterprise Fund Allocation	(37,051)	(37,051)	(40,600)	(40,600)	(3,549)
Sewer Enterprise Fund Allocation	(37,051)	(37,051)	(40,600)	(40,600)	(3,549)
Total Operating Net of Allocations	(74,102)	(74,102)	(81,200)	(81,200)	(7,098)
Capital Outlay					
Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-
Total Capital Outlay Net of Allocations	-	-	-	-	-
Middlesex Retirement Assmt.					
Water Enterprise Fund Allocation	5,282,287	5,484,198	5,822,653	5,822,653	338,455
Sewer Enterprise Fund Allocation	(330,375)	(315,432)	(315,432)	(315,432)	-
Total Retirement	(111,894)	(78,201)	(71,084)	(71,084)	7,117
	4,840,018	5,090,565	5,436,137	5,436,137	345,572

Group Insurance	4,659,315	5,047,348	5,319,959	5,319,959	272,611
Water Allocation	(247,265)	(267,315)	(301,081)	(301,081)	(33,766)
Sewer Allocation	(80,289)	(66,115)	(96,609)	(96,609)	(30,494)
Total Group Insurance	4,331,761	4,713,918	4,922,269	4,922,269	208,351
Medicare Tax	193,800	199,800	204,397	204,397	4,597
Water Enterprise Fund Allocation	(10,246)	(15,514)	(16,363)	(16,363)	(849)
Sewer Enterprise Fund Allocation	(4,070)	(4,924)	(5,698)	(5,698)	(774)
Total Medicare Tax	179,484	179,362	182,336	182,336	2,974
Fire and Liability Insurance	326,776	364,967	414,557	414,557	49,590
Water Enterprise Fund Allocation	-	-	(55,151)	(55,151)	(55,151)
Water Enterprise Fund Allocation	-	-	(9,485)	(9,485)	(9,485)
Total Fire and Liability	326,776	364,967	349,921	349,921	(15,046)
Total Water Allocations Salaries	(194,720)	(267,296)	(291,700)	(291,700)	(24,404)
Total Sewer Allocations Salaries	(196,357)	(261,002)	(283,338)	(283,338)	(22,336)
Total Water Allocations Operating	(90,559)	(96,950)	(94,422)	(94,422)	6,077
Total Sewer Allocations Operating	(89,939)	(95,497)	(92,809)	(92,809)	2,688
Total Water Allocations Capital Outlay	-	-	-	-	-
Total Sewer Allocations Capital Outlay	-	-	-	-	-
Total Water Allocations Unclassified	(587,886)	(598,261)	(688,027)	(688,027)	(89,766)
Total Sewer Allocations Unclassified	(196,253)	(149,240)	(182,876)	(182,876)	(33,636)
Grand Total Water Allocations	(873,165)	(962,507)	(1,074,149)	(1,074,149)	(111,642)
Grand Total Sewer Allocations	(482,549)	(505,739)	(559,023)	(559,023)	(53,284)
Grand Total All Allocations	(1,355,714)	(1,468,246)	(1,633,172)	(1,633,172)	(164,926)