

General Fund Budget Classification	FY2014 EXPENDED	FY2015 BUDGETED	FY2016 DEPT REQ	FY2016 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	27,012	26,567	26,567	26,567	-
Operating	108,675	121,140	123,239	123,239	2,099
Capital Outlay	-	-	-	-	-
Total Selectmen Budget	135,686	147,707	149,806	149,806	2,099
Town Manager					
Salaries	281,748	289,227	289,227	289,227	-
Water Enterprise Fund Allocation	(7,548)	(7,699)	(7,891)	(7,891)	(192)
Sewer Enterprise Fund Allocation	(7,548)	(7,699)	(7,891)	(7,891)	(192)
Total Salaries Net of Allocations	266,652	273,829	273,445	273,445	(384)
Operating	3,724	4,800	4,520	4,520	(280)
Capital Outlay	-	-	-	-	-
Total Town Manager Budget	285,472	294,027	293,747	293,747	(280)
Total Town Manager Budget Net Allocations	270,376	278,629	277,965	277,965	(664)
Finance Committee					
Salaries	2,215	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	2,548	78,194	78,194	78,194	-
Town Counsel					
Operating	153,387	150,000	150,000	150,000	-
Total Operating	153,387	150,000	150,000	150,000	-
Administrative Services					
Salaries	53,244	61,651	64,811	64,811	3,160
Water Enterprise Fund Allocation	(746)	(858)	(880)	(880)	(22)
Sewer Enterprise Fund Allocation	(746)	(858)	(880)	(880)	(22)
Total Salaries Net of Allocations	51,752	59,935	63,051	63,051	3,116
Operating	17,481	16,575	15,055	15,055	(1,520)
Water Enterprise Fund Allocation	(201)	(201)	(226)	(226)	(25)
Sewer Enterprise Fund Allocation	(201)	(201)	(226)	(226)	(25)
Total Operating Net of Allocations	17,079	16,173	14,603	14,603	(1,570)
Capital Outlay	-	-	-	-	-
Total Administrative Services Budget	70,724	78,226	79,866	79,866	1,640
Total Administrative Services Budget Net Allocations	68,830	76,108	77,654	77,654	1,546

General Fund Budget Classification	FY2014 EXPENDED	FY2015 BUDGETED	FY2016 DEPT REQ	FY2016 TM REC	BUDGET INC/DEC
Town Clerk					
Salaries	187,884	201,128	215,402	215,402	14,274
Operating	14,095	15,005	15,005	15,005	-
Capital Outlay	-	-	-	-	-
Total Town Clerk Budget	201,979	216,133	230,407	230,407	14,274
Election					
Salaries	11,763	14,700	26,820	15,220	520
Operating	5,820	6,150	8,650	8,650	2,500
Capital Outlay	-	-	-	-	-
Total Election Budget	17,583	20,850	35,470	23,870	3,020
Board of Registrars					
Salaries	2,850	2,850	2,850	2,850	-
Operating	644	700	700	700	-
Capital Outlay	-	-	-	-	-
Total Board of Registrars Budget	3,494	3,550	3,550	3,550	-
Computer Services					
Salaries	97,567	84,059	84,059	84,059	-
Water Enterprise Fund Allocation	(1,275)	(1,275)	(1,292)	(1,292)	(17)
Sewer Enterprise Fund Allocation	(1,275)	(1,275)	(1,292)	(1,292)	(17)
Total Salaries Net of Allocations	95,017	81,509	81,475	81,475	(34)
Operating	92,514	73,008	69,197	69,197	(3,811)
Capital Outlay	5,898	8,000	8,000	8,000	-
Total Computer Services Budget	195,979	165,067	161,256	161,256	(3,811)
Total Computer Services Budget Net Allocations	193,429	162,517	158,672	158,672	(3,845)
Total General Government	1,067,324	1,154,279	1,182,822	1,171,222	16,942
Total General Government Net Allocations	1,047,784	1,134,213	1,162,244	1,150,644	16,430
Finance Department					
Accounting					
Salaries	208,876	213,631	210,767	210,767	(2,863)
Water Enterprise Fund Allocation	(5,143)	(5,246)	(5,329)	(5,329)	(83)
Sewer Enterprise Fund Allocation	(5,143)	(5,246)	(5,329)	(5,329)	(83)
Total Salaries Net of Allocations	198,590	203,139	200,109	200,109	(3,029)
Operating	178,610	172,787	173,324	173,324	537
Water Enterprise Fund Allocation	(4,259)	(4,345)	(4,333)	(4,333)	12
Sewer Enterprise Fund Allocation	(4,259)	(4,345)	(4,333)	(4,333)	12
Total Operating Net of Allocations	170,092	164,097	164,658	164,658	561
Capital Outlay	-	-	-	-	-
Total Accounting Budget	387,486	386,418	384,091	384,091	(2,326)
Total Accounting Budget	368,682	367,236	364,767	364,767	(2,468)

General Fund Budget Classification	FY2014 EXPENDED	FY2015 BUDGETED	FY2016 DEPT REQ	FY2016 TM REC	BUDGET INC/DEC
Assessor					
Salaries	209,410	200,812	205,789	204,012	3,199
Operating	45,630	64,475	43,600	43,600	(20,875)
Capital Outlay	-	-	-	-	-
Total Assessor Budget	255,040	265,287	249,389	247,612	(17,676)
Treasurer/Collector					
Salaries	312,529	339,071	336,377	336,377	(2,694)
Water Enterprise Fund Allocation	(18,798)	(22,504)	(23,216)	(23,216)	(712)
Sewer Enterprise Fund Allocation	(18,798)	(22,504)	(23,216)	(23,216)	(712)
Total Salaries Net of Allocations	274,933	294,063	289,945	289,945	(4,118)
Operating	137,202	161,514	164,934	164,934	3,420
Water Enterprise Fund Allocation	(10,023)	(16,151)	(16,493)	(16,493)	(342)
Sewer Enterprise Fund Allocation	(10,023)	(16,151)	(16,493)	(16,493)	(342)
Total Operating Net of Allocations	117,156	129,212	131,948	131,948	2,736
Capital Outlay	-	-	-	-	-
Total Treasurer/Collector Budget	449,731	500,585	501,311	501,311	726
Total Treasurer/Collector Budget Net Allocations	392,089	423,275	421,893	421,893	(1,382)
Total Finance Department	1,092,257	1,152,290	1,134,791	1,133,014	(19,276)
Total Finance Department Net Allocations	1,015,811	1,055,798	1,036,049	1,034,272	(21,526)
Community Services					
Cable Television					
Salaries	2,259	2,160	2,160	2,160	-
Operating	330	969	969	969	-
Capital Outlay	-	-	-	-	-
Total Cable Television Budget	2,589	3,129	3,129	3,129	-
Veteran's Services					
Salaries	52,504	50,602	46,635	46,635	(3,967)
Operating	350,137	345,943	345,943	345,943	-
Capital Outlay	-	-	-	-	-
Total Veteran's Budget	402,641	396,545	392,578	392,578	(3,967)
Community Events					
Operating	11,692	11,000	11,000	11,000	-
Capital Outlay	-	-	-	-	-
Total Community Events Budget	11,692	11,000	11,000	11,000	-

General Fund Budget Classification	FY2014 EXPENDED	FY2015 BUDGETED	FY2016 DEPT REQ	FY2016 TM REC	BUDGET INC/DEC
Parks and Recreation					
Salaries	88,395	95,590	101,674	101,674	6,085
Operating	36,456	39,786	40,709	41,409	1,623.00
Capital Outlay	-	-	-	-	-
Total Parks and Recreation Budget	124,851	135,376	142,383	143,083	7,708
Total Community Services	541,773	546,049	549,090	549,790	3,741
Council on Aging					
Salaries	164,252	152,985	167,695	167,695	14,710
Operating	84,892	71,830	85,210	85,210	13,380
Capital Outlay	-	-	-	-	-
Total Council on Aging Budget	249,144	224,815	252,905	252,905	28,090
Facilities					
Town Hall					
Salaries	42,892	43,731	44,571	44,571	840
Operating	60,376	51,550	51,550	51,550	-
Capital Outlay	-	-	-	-	-
Total Town Hall Budget	103,268	95,281	96,121	96,121	840
Auxiliary Buildings					
Operating	38,982	32,400	32,400	32,400	-
Capital Outlay	-	-	-	-	-
Total Auxiliary Buildings Budget	38,982	32,400	32,400	32,400	-
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	145,250	130,681	131,521	131,521	840
Library					
Salaries	686,121	705,789	750,455	750,455	44,666
Operating	253,273	255,871	262,329	271,411	15,540
Capital Outlay	-	-	25,000	-	-
Total Library Budget	939,394	961,660	1,037,784	1,021,866	60,206
Planning and Development					
Planning (Community Development)					
Salaries	230,623	241,361	239,106	239,106	(2,255)
Operating	24,285	24,785	27,040	27,040	2,255
Capital Outlay	-	-	-	-	-
Total Community Development Budget	254,908	266,146	266,146	266,146	0

General Fund Budget Classification	FY2014 EXPENDED	FY2015 BUDGETED	FY2016 DEPT REQ	FY2016 TM REC	BUDGET INC/DEC
Building Department					
Salaries	242,021	249,246	250,632	250,632	1,386
Water Enterprise Fund Allocation	(1,617)	(1,624)	-	-	1,624
Sewer Enterprise Fund Allocation	(3,772)	(3,789)	-	-	3,789
Total Salaries Net of Allocations	236,632	243,833	250,632	250,632	6,799
Operating	5,010	5,710	5,930	5,930	220
Capital Outlay	-	-	-	-	-
Total Building Department Budget	247,032	254,956	256,562	256,562	1,606
Total Building Department Budget Net Allocations	241,643	249,543	256,562	256,562	7,019
Board of Health					
Salaries	223,886	228,855	222,474	226,862	(1,993)
Operating	10,375	8,225	8,225	8,225	-
Capital Outlay	-	-	-	-	-
Total Board of Health Budget	234,260	237,080	230,699	235,087	(1,993)
Total Planning and Development	736,200	758,182	753,407	757,795	(387)
Total Planning and Development Net Allocations	730,811	752,769	753,407	757,795	5,026
Public Safety					
Police					
Salaries	5,411,801	5,678,939	5,788,667	5,778,481	99,542
Operating	433,522	390,176	469,314	443,614	53,438
Capital Outlay	163,325	172,849	204,411	179,300	6,451
Total Police Budget	6,008,648	6,241,964	6,462,392	6,401,395	159,431
Fire					
Salaries	4,486,492	4,393,789	4,409,972	4,321,330	(72,459)
Operating	279,785	256,961	299,879	267,068	10,107
Capital Outlay	12,000	-	-	-	-
Total Fire Budget	4,778,277	4,650,750	4,709,851	4,588,398	(62,352)
Emergency Management					
Salaries	2,705	4,637	4,637	4,637	-
Operating	31,356	29,290	29,290	29,290	-
Capital Outlay	-	-	-	-	-
Total Emergency Mgt. Budget	34,061	33,927	33,927	33,927	-
Parking Clerk					
Salaries	4,000	4,000	4,000	4,000	-
Operating	522	1,200	1,200	1,200	-
Capital Outlay	-	-	-	-	-
Total Parking Clerk Budget	4,522	5,200	5,200	5,200	-
Total Public Safety Budget	10,825,508	10,931,842	11,211,370	11,028,921	97,079

General Fund Budget Classification	FY2014 EXPENDED	FY2015 BUDGETED	FY2016 DEPT REQ	FY2016 TM REC	BUDGET INC/DEC
School Departments					
Tewksbury					
Salaries	26,058,592	28,453,422	27,577,525	27,577,525	(875,897)
Operating	10,845,938	12,538,335	11,928,860	11,928,860	(609,475)
Capital Outlay	20,000	20,000	-	-	(20,000)
Total School Operating Budget	36,924,530	41,011,757	39,506,385	39,506,385	(1,505,372)
Offsets	(2,011,837)	(2,029,557)	-	-	2,029,557
Net School Operating Budget	34,912,693	38,982,200	39,506,385	39,506,385	524,185
Fixed Costs					
Health	7,584,041	7,983,616	8,429,582	8,429,582	445,966
Retirement	961,625	1,021,723	1,070,766	1,070,766	49,043
Medicare	384,261	383,469	383,469	383,469	-
Unemployment	13,439	50,000	50,000	50,000	-
Insurance	151,650	156,736	167,707	167,707	10,971
Principal	11,945	11,910	10,955	10,955	(955)
Long Term Interest	1,464	1,105	522	522	(583)
Short Term Interest	-	-	-	-	-
Total Fixed Costs	9,108,425	9,608,559	10,113,001	10,113,001	504,441
Town Tewksbury School Budget	44,021,118	48,590,759	49,619,386	49,619,386	1,028,626
Exempt School Debt Principal	2,005,850	1,997,035	2,132,625	2,132,625	135,590
Exempt School Exempt Interest	1,081,936	1,036,064	1,084,474	1,084,474	48,409
Shawsheen Regional Vocational School	5,970,959	5,838,185	5,838,000	5,838,000	(185)
Essex North Shore Agricultural and Tech. School District	-	154,107	160,271	160,271	6,164
Total School Departments	53,079,863	57,616,151	58,834,756	58,834,756	1,218,605
Department of Public Works					
DPW Administration					
Salaries	286,039	313,115	314,279	307,530	(5,585)
Water Enterprise Fund Allocation	(68,356)	(70,081)	(71,845)	(71,845)	(1,764)
Sewer Enterprise Fund Allocation	(68,356)	(70,081)	(71,845)	(71,845)	(1,764)
<i>Total Salaries Net of Allocations</i>	<i>149,327</i>	<i>172,953</i>	<i>170,589</i>	<i>163,840</i>	<i>(9,113)</i>
Operating	125,164	118,230	124,870	124,870	6,640
Water Enterprise Fund Allocation	(29,558)	(29,558)	(31,218)	(31,218)	(1,660)
Sewer Enterprise Fund Allocation	(29,558)	(29,558)	(31,218)	(31,218)	(1,660)
<i>Total Operating Net of Allocations</i>	<i>66,048</i>	<i>59,114</i>	<i>62,434</i>	<i>62,434</i>	<i>3,320</i>
Capital Outlay	-	-	-	-	-
Total DPW Administration Budget	411,203	431,345	439,149	432,400	1,055
Total DPW Administration Budget Net Allocations	215,375	232,067	233,023	226,274	(5,793)
DPW Engineering					
Salaries	167,673	200,965	358,128	358,128	157,163
Water Enterprise Fund Allocation	(74,793)	(53,637)	(123,643)	(123,643)	(70,006)
Sewer Enterprise Fund Allocation	(54,792)	(53,109)	(117,349)	(117,349)	(64,240)
<i>Total Salaries Net of Allocations</i>	<i>38,088</i>	<i>94,219</i>	<i>117,136</i>	<i>117,136</i>	<i>22,917</i>
Operating	7,723	8,850	18,165	18,165	9,315
Water Enterprise Fund Allocation	(3,253)	(3,253)	(7,629)	(7,629)	(4,376)
Sewer Enterprise Fund Allocation	(2,633)	(2,633)	(6,176)	(6,176)	(3,543)
<i>Total Operating Net of Allocations</i>	<i>1,837</i>	<i>2,964</i>	<i>4,360</i>	<i>4,360</i>	<i>1,396</i>
Capital Outlay	-	-	-	-	-
Total DPW Engineering Budget	175,396	209,815	376,293	376,293	166,478
Total DPW Engineering Budget Net Allocations	39,925	97,183	121,496	121,496	24,313

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DPW Highway					
Salaries	420,854	541,581	556,608	547,038	5,458
Operating	186,630	173,000	195,500	195,500	22,500
Capital Outlay	-	-	-	-	-
Total DPW Highway Budget	607,484	714,581	752,108	742,538	27,958
DPW Forestry					
Salaries	-	-	-	-	-
Operating	71,209	61,450	62,400	62,400	950
Capital Outlay	-	-	-	-	-
Total DPW Forestry Budget	71,209	61,450	62,400	62,400	950
DPW Fleet Maintenance					
Salaries	204,151	237,617	244,647	244,647	7,030
Water Enterprise Fund Allocation	(32,874)	(31,796)	(33,200)	(33,200)	(1,404)
Sewer Enterprise Fund Allocation	(32,874)	(31,796)	(33,200)	(33,200)	(1,404)
Total Salaries Net of Allocations	138,403	174,025	178,247	178,247	4,222
Operating	428,883	433,103	433,103	433,103	-
Water Enterprise Fund Allocation	(35,120)	(37,051)	(37,051)	(37,051)	-
Sewer Enterprise Fund Allocation	(35,120)	(37,051)	(37,051)	(37,051)	-
Total Operating Net of Allocations	358,643	359,001	359,001	359,001	-
Capital Outlay	-	-	-	-	-
Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-
Total Capital Outlay Net of Allocations	-	-	-	-	-
Total DPW Fleet Maint, Budget	633,034	670,720	677,750	677,750	7,030
Total DPW Fleet Maint, Budget Net Allocations	497,046	533,026	537,248	537,248	4,222
DPW Electrician					
Salaries	-	-	-	-	-
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total DPW Electrician Budget	-	-	-	-	-
DPW Snow and Ice					
Salaries	137,571	95,000	95,000	95,000	-
Operating	724,898	161,000	161,000	161,000	-
Capital Outlay	-	-	-	-	-
Total DPW Snow and Ice Budget	862,470	256,000	256,000	256,000	-

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Street Lighting					
<i>Operating</i>	160,838	160,000	160,000	160,000	-
Total Street Lighting Budget	160,838	160,000	160,000	160,000	-
Solid Waste					
<i>Operating</i>	2,315,152	2,376,153	2,402,747	2,402,747	26,593
Total Solid Waste Budget	2,315,152	2,376,153	2,402,747	2,402,747	26,593
Total DPW Budget	5,236,785	4,880,064	5,126,447	5,110,128	230,065
Total DPW Budget Net Allocations	4,769,498	4,430,459	4,525,022	4,508,703	78,244
Unclassified					
Non-Exempt Principal Maturing Debt	115,495	105,615	84,975	84,975	(20,640)
Non Exempt Interest-Maturing Debt	15,534	12,102	8,990	8,990	(3,112)
Interest-Temporary Loans	-	1,000	1,000	1,000	-
Exempt Principal Maturing Debt	2,292,643	2,718,005	2,960,043	2,960,043	242,037
Exempt Interest-Maturing Debt	1,961,386	1,886,463	1,814,978	1,814,978	(71,484)
<i>Middlesex Retirement Assmt.</i>	4,974,958	5,282,287	5,518,933	5,518,933	236,646
Water Enterprise Fund Allocation	(318,543)	(330,375)	(330,375)	(330,375)	-
Sewer Enterprise Fund Allocation	(107,492)	(111,894)	(111,894)	(111,894)	-
<i>Total Retirement</i>	4,548,923	4,840,018	5,076,665	5,076,665	236,646
Occupational Injury Reserve	140,795	125,000	125,000	125,000	-
Unemployment Compensation	635	10,000	15,000	15,000	5,000
<i>Group Insurance</i>	4,056,641	4,825,363	5,049,516	5,049,516	224,153
Water Allocation	(233,962)	(247,265)	(269,835)	(269,835)	(22,570)
Sewer Allocation	(66,958)	(80,289)	(65,763)	(65,763)	14,526
<i>Total Group Insurance</i>	3,755,721	4,497,809	4,713,918	4,713,918	216,109
<i>Medicare Tax</i>	209,544	193,800	199,800	199,800	6,000
Water Enterprise Fund Allocation	(9,790)	(10,246)	(15,514)	(15,514)	(5,268)
Sewer Enterprise Fund Allocation	(3,322)	(4,070)	(4,924)	(4,924)	(854)
<i>Total Medicare Tax</i>	196,432	179,484	179,362	179,362	(122)
Fire and Liability Insurance	263,696	355,565	378,867	378,867	23,302
Total Unclassified Budget	14,031,327	15,515,201	16,157,103	16,157,103	641,902
Total Unclassified Budget Net Allocations	13,291,260	14,731,062	15,358,798	15,358,798	627,736
Total Budget Before Transfers, Allocations and Offsets	89,956,660	95,900,770	96,371,995	96,149,019	248,250
Total Budget Before Transfers Net Allocations/Offsets	86,636,094	92,515,499	94,852,946	94,629,970	2,114,470
Transfers					
To the Sewer Enterprise Fund	268,721	263,794	253,724	253,724	(10,070)
To the Water Enterprise Fund	-	-	-	-	-
Special Revenue	-	-	-	-	-
Town Trust Funds	-	-	-	-	-
Total Transfers	268,721	263,794	253,724	253,724	(10,070)
ATM General Fund Budget	86,904,816	92,779,293	95,106,670	94,883,694	2,104,401

Town and School Busdget w/o Exempt Debt	<u>FY2014 EXPENDED</u>	<u>FY2015 BUDGETED</u>	<u>FY2016 DEPT REQ</u>	<u>FY2016 TM REC</u>	<u>BUDGET INC/DEC</u>
Total Town Budget	30,610,932	31,650,594	32,762,218	32,539,243	888,648
Total Town Budget Net Allocations	29,302,203	30,294,881	31,243,169	31,020,193	725,312
Total School Budget	46,032,955	50,620,316	49,619,386	49,619,386	(1,000,931)
Total School Budget Net Offsets	44,021,118	48,590,759	49,619,386	49,619,386	1,028,626
Total Budget w/o Exempt Debt	76,643,887	82,270,911	82,381,604	82,158,628	(112,282)
Total Budget w/o Exempt Debt Net Allocations	73,323,321	78,885,640	80,862,555	80,639,579	1,753,939
Town As a % of Total Budget w/o Exempt Debt	40%	38%	40%	40%	1.13%
Town As a % of Total Budget w/o Exempt Debt Net Allocations	40%	38%	39%	38%	0.06%
School As a % of Total Budget w/o Exempt Debt	60%	62%	60%	60%	-1.13%
School As a % of Total Budget w/o Exempt Debt Net Allocations	63%	64%	61%	62%	-2.64%
Shawsheen Tech	5,970,959	5,838,185	5,838,000	5,838,000	(185)
Essex North Shore Agricultural and Tech. School District	-	154,107	160,271	160,271	6,164
Town Exempt Principal	2,292,643	2,718,005	2,960,043	2,960,043	242,037
Town Exempt Interest	1,961,386	1,886,463	1,814,978	1,814,978	(71,484)
Total Exempt Town Debt	4,254,029	4,604,468	4,775,021	4,775,021	170,553
School Exempt Principal	2,005,850	1,997,035	2,132,625	2,132,625	135,590
School Exempt Interest	1,081,936	1,036,064	1,084,474	1,084,474	48,409
Total Exempt School Debt	3,087,786	3,033,099	3,217,099	3,217,099	183,999
Grand Total	89,956,660	95,900,770	96,371,995	96,149,019	248,250
Grand Total Net Allocations	86,636,094	92,515,499	94,852,946	94,629,970	2,114,470

General Fund Budget Classification
Budget Summary

	FY2014 EXPENDED	FY2015 BUDGETED	FY2016 DEPT REQ	FY2016 TM REC	BUDGET INC/DEC
Town Salaries	14,249,786	14,676,622	15,066,975	14,942,839	266,218
School Salaries	26,058,592	28,453,422	27,577,525	27,577,525	(875,897)
Town Operating	4,087,473	3,431,237	3,598,004	3,549,275	118,038
School Operating	10,845,938	12,538,335	11,928,860	11,928,860	(609,475)
Town Capital Outlay	181,223	180,849	237,411	187,300	6,451
School Capital Outlay	20,000	20,000	-	-	(20,000)
Town Principal Debt	115,495	105,615	84,975	84,975	(20,640)
Town Interest Debt	15,534	12,102	8,990	8,990	(3,112)
Town Temprrary Interest	-	1,000	1,000	1,000	-
Town Exempt Principal Debt	2,292,643	2,718,005	2,960,043	2,960,043	242,037
Town Exempt Interest Debt	1,961,386	1,886,463	1,814,978	1,814,978	(71,484)
School Principal Debt	11,945	11,910	10,955	10,955	(955)
School Interest Debt	1,464	1,105	522	522	(583)
School Temprrary Interest	-	-	-	-	-
School Exempt Principal Debt	2,005,850	1,997,035	2,132,625	2,132,625	135,590
School Exempt Interest Debt	1,081,936	1,036,064	1,084,474	1,084,474	48,409
Town Health insurance	4,056,641	4,825,363	5,049,516	5,049,516	224,153
School Health insurance	7,584,041	7,983,616	8,429,582	8,429,582	445,966
Town Retirement	4,974,958	5,282,287	5,518,933	5,518,933	236,646
School Retirement	961,625	1,021,723	1,070,766	1,070,766	49,043
Town Other Fixed/Unclassified Costs	614,670	759,365	793,667	793,667	34,302
School Other Fixed Costs	549,350	590,205	601,176	601,176	10,971
Solid Waste	2,315,152	2,376,153	2,402,747	2,402,747	26,593
Shawsheen Tech	5,970,959	5,838,185	5,838,000	5,838,000	(185)
Essex North Shore Agricultural and Tech. School District	-	154,107	160,271	160,271	6,164
Total Budget	89,956,660	95,900,770	96,371,995	96,149,019	248,250
Town Allocations	(1,308,729)	(1,355,713)	(1,519,050)	(1,519,050)	(163,336)
School Offsets	(2,011,837)	(2,029,557)	-	-	2,029,557
Total Budget Net Allocations/Offsets	86,636,094	92,515,499	94,852,946	94,629,970	2,114,470
Total Town Budget	30,610,932	31,650,594	32,762,218	32,539,243	888,648
Total Town Budget Net Allocations	29,302,203	30,294,881	31,243,169	31,020,193	725,312
Town Exempt Principal	2,292,643	2,718,005	2,960,043	2,960,043	242,037
Town Exempt Interest	1,961,386	1,886,463	1,814,978	1,814,978	(71,484)
Total Exempt Town Debt	4,254,029	4,604,468	4,775,021	4,775,021	170,553
Total School Budget	46,032,955	50,620,316	49,619,386	49,619,386	(1,000,931)
Total School Budget Net Allocations	44,021,118	48,590,759	49,619,386	49,619,386	1,028,626
School Exempt Principal	2,005,850	1,997,035	2,132,625	2,132,625	135,590
School Exempt Interest	1,081,936	1,036,064	1,084,474	1,084,474	48,409
Total Exempt School Debt	3,087,786	3,033,099	3,217,099	3,217,099	183,999
Shawsheen Tech	5,970,959	5,838,185	5,838,000	5,838,000	(185)
Essex North Shore Agricultural and Tech. School District	-	154,107	160,271	160,271	725,312
Total Budget w/o Offsets or Allocations	89,956,660	95,900,770	96,371,995	96,149,019	248,250
Total Budget Net Allocations/Offsets	86,636,094	92,515,499	94,852,946	94,629,970	2,114,470

General Fund Budget Classification Budget Summary	FY2014 EXPENDED	FY2015 BUDGETED	FY2016 DEPT REQ	FY2016 TM REC	BUDGET INC/DEC
Total General Government	1,067,324	1,079,279	1,107,822	1,096,222	16,942
Total General Government Net Allocations	1,047,784	1,059,213	1,087,244	1,075,644	16,430
Total Finance Department	1,092,257	1,152,290	1,134,791	1,133,014	(19,276)
Total Finance Department Net Allocations	1,015,811	1,055,798	1,036,049	1,034,272	(21,526)
Total Community Services	541,773	546,049	549,090	549,790	3,741
Total Council on Aging Budget	249,144	224,815	252,905	252,905	28,090
Total Facilities	145,250	130,681	131,521	131,521	840
Total Library Budget	939,394	961,660	1,037,784	1,021,866	60,206
Total Planning and Development	736,200	758,182	753,407	757,795	(387)
Total Planning and Development Net Allocations	730,811	752,769	753,407	757,795	
Total Public Safety Budget	10,825,508	10,931,842	11,211,370	11,028,921	97,079
Total DPW Budget	5,236,785	4,880,064	5,126,447	5,110,128	230,065
Total DPW Budget Net Allocations	4,769,498	4,430,459	4,525,022	4,508,703	78,244
Town Unclassified Budget Minus Exempt Debt	9,777,298	10,985,733	11,457,081	11,457,081	471,349
Town Unclassified Budget Net Allocations Minus Exempt Debt	9,037,231	10,201,594	10,658,777	10,658,777	457,182
Town Exempt Principal Debt	2,292,643	2,718,005	2,960,043	2,960,043	242,037
Town Exempt Interest Debt	1,961,386	1,886,463	1,814,978	1,814,978	(71,484)
Total Town Budget	34,864,960	36,255,062	37,537,240	37,314,264	1,059,202
Total Town Budget net Allocations	33,556,231	34,899,349	36,018,190	35,795,214	895,865
School Budget					
Salaries	26,058,592	28,453,422	27,577,525	27,577,525	(875,897)
Operating	10,845,938	12,538,335	11,928,860	11,928,860	(609,475)
Capital Outlay	20,000	20,000	-	-	(20,000)
School Unclassified Budget	9,108,425	9,608,559	10,113,001	10,113,001	504,441
School Exempt Debt Principal	2,005,850	1,997,035	2,132,625	2,132,625	135,590
School Exempt Interest	1,081,936	1,036,064	1,084,474	1,084,474	48,409
Total School Budget	49,120,741	53,653,416	52,836,484	52,836,484	(816,931)
Offsets	(2,011,837)	(2,029,557)	-	-	2,029,557
Total School Budget Allocations	47,108,904	51,623,859	52,836,484	52,836,484	1,212,626
Shawsheen Regional Vocational School	5,970,959	5,838,185	5,838,000	5,838,000	(185)
Essex North Shore Agricultural and Tech. School District	-	154,107	160,271	160,271	6,164
Total Budget Before Transfers, Allocations and Offsets	89,956,660	95,900,770	96,371,995	96,149,019	248,250
Total Budget Before Transfers Net Allocations/Offsets	86,636,094	92,515,499	94,852,946	94,629,970	2,114,470

General Fund Budget Classification Salary Summary	FY2014 EXPENDED	FY2015 BUDGETED	FY2016 DEPT REQ	FY2016 TM REC	BUDGET INC/DEC
Total General Government Salaries	664,733	683,147	712,702	701,102	17,954
Total General Government Salaries Net Allocations	645,595	663,483	692,576	680,976	17,492
Total Finance Department Salaries	730,815	753,514	752,933	751,156	(2,358)
Total Finance Department Salaries Net Allocations	682,933	698,014	695,843	694,066	(3,948)
Total Community Services Salaries	143,158	148,351	150,469	150,469	2,118
Total Council on Aging Salaries	164,252	152,985	167,695	167,695	14,710
Total Facilities Salaries	42,892	43,731	44,571	44,571	840
Total Library Budget	686,121	705,789	750,455	750,455	44,666
Total Planning and Development Salaries	696,530	719,462	712,212	716,600	(2,862)
Total Planning and Development Salaries Net Allocations	691,141	714,049	712,212	716,600	2,551
Total Public Safety Salaries	9,904,998	10,081,366	10,207,276	10,108,449	27,083
Total DPW Salaries	1,216,289	1,388,277	1,568,663	1,552,344	164,066
Total DPW Salaries Net Allocations	884,244	1,077,777	1,117,581	1,101,262	23,484
Total Salary Budget	14,249,786	14,676,622	15,066,975	14,942,839	266,218
Total Salary Budget Net Allocations	13,845,332	14,285,545	14,538,677	14,414,541	128,997
School Salaries	26,058,592	28,453,422	27,577,525	27,577,525	(875,897)
Grand Total Salary Budget	40,308,378	43,130,044	42,644,500	42,520,364	(609,679)
Grand Total Salary Budget Net Allocations	39,903,924	42,738,967	42,116,202	41,992,066	(746,900)

General Fund Budget Classification Operating Summary	<u>FY2014 EXPENDED</u>	<u>FY2015 BUDGETED</u>	<u>FY2016 DEPT REQ</u>	<u>FY2016 TM REC</u>	<u>BUDGET INC/DEC</u>
Total General Government Operating	396,693	388,132	387,120	387,120	(1,012)
Total General Government Operating Net Allocations	396,291	387,730	386,668	386,668	(1,062)
Total Finance Department Operating	361,442	398,776	381,858	381,858	(16,918)
Total Finance Department Operating Net Allocations	332,878	357,784	340,206	340,206	(17,578)
Total Community Services Operating	398,615	397,698	398,621	399,321	1,623
Total Council on Aging Operating	84,892	71,830	85,210	85,210	13,380
Total Facilities	102,358	86,950	86,950	86,950	-
Total Library Budget	253,273	255,871	262,329	271,411	15,540
Total Planning and Development Operating	39,670	38,720	41,195	41,195	2,475
Total Public Safety Operating	745,186	677,627	799,683	741,172	63,545
Total DPW Operating	4,020,496	3,491,786	3,557,785	3,557,785	65,998
Total DPW Operating Net Allocations	3,885,254	3,352,682	3,407,442	3,407,442	54,759
Total Operating Budget	6,402,624	5,807,390	6,000,751	5,952,022	144,631
Total Operating Budget Net Allocations	6,238,416	5,626,892	5,808,304	5,759,575	132,682
School Operating	10,845,938	12,538,335	11,928,860	11,928,860	(609,475)
Grand Total Operating Budget	17,248,562	18,345,725	17,929,611	17,880,882	(464,844)
Grand Total Operating Budget Net Allocations	17,084,354	18,165,227	17,737,164	17,688,435	(476,793)

General Fund Budget Classification**Capital Outlay**

	<u>FY2014</u> <u>EXPENDED</u>	<u>FY2015</u> <u>BUDGETED</u>	<u>FY2016</u> <u>DEPT REQ</u>	<u>FY2016</u> <u>TM REC</u>	<u>BUDGET</u> <u>INC/DEC</u>
Total General Government Capital Outlay	5,898	8,000	8,000	8,000	-
Total Finance Department Capital Outlay	-	-	-	-	-
Total Community Services Capital Outlay	-	-	-	-	-
Total Council on Aging Capital Outlay	-	-	-	-	-
Total Facilities Capital Outlay	-	-	-	-	-
Total Library Budget	-	-	25,000	-	-
Total Planning and Development Capital Outlay	-	-	-	-	-
Total Public Safety Capital Outlay	175,325	172,849	204,411	179,300	6,451
Total DPW Capital Outlay	-	-	-	-	-
Total DPW Capital Outlay Net Allocations	-	-	-	-	-
Total Capital Outlay Budget	181,223	180,849	237,411	187,300	6,451
Total Capital Outlay Budget Net Allocations	181,223	180,849	237,411	187,300	6,451
School Capital Outlay	20,000	20,000	-	-	(20,000)
Grand Total Capital Outlay Budget	201,223	200,849	237,411	187,300	(13,549)
Grand Total Capital Outlay Budget Net Allocations	201,223	200,849	237,411	187,300	(13,549)

General Fund Budget Classification

	<u>FY2014 EXPENDED</u>	<u>FY2015 BUDGETED</u>	<u>FY2016 DEPT REQ</u>	<u>FY2016 TM REC</u>	<u>BUDGET INC/DEC</u>
Unclassified					
Town Unclassified Budget Minus Exempt Debt	9,777,298	10,985,733	11,457,081	11,457,081	471,349
Town Unclassified Budget Net Allocations Minus Exempt Debt	9,037,231	10,201,594	10,658,777	10,658,777	457,182
School Unclassified Budget	9,108,425	9,608,559	10,113,001	10,113,001	504,441
Total Unclassified Budget	18,885,723	20,594,292	21,570,082	21,570,082	975,790
Total Unclassified Budget Net Allocations	18,145,656	19,810,154	20,771,778	20,771,778	961,624
Exempt Debt					
Town Exempt Principal Debt	2,292,643	2,718,005	2,960,043	2,960,043	242,037
Town Exempt Interest Debt	1,961,386	1,886,463	1,814,978	1,814,978	(71,484)
School Exempt Debt Principal	2,005,850	1,997,035	2,132,625	2,132,625	135,590
School Exempt Interest	1,081,936	1,036,064	1,084,474	1,084,474	48,409
Total Exempt Principal	4,298,493	4,715,040	5,092,668	5,092,668	377,627
Total Exempt Interest	3,043,322	2,922,527	2,899,452	2,899,452	(23,075)

Water and Sewer Allocations
General Fund Budget Classification

	<u>FY2014 EXPENDED</u>	<u>FY2015 BUDGETED</u>	<u>FY2016 DEPT REQ</u>	<u>FY2016 TM REC</u>	<u>BUDGET INC/DEC</u>
General Government					
Town Manager					
Salaries					
Water Enterprise Fund Allocation	(7,548)	(7,699)	(7,891)	(7,891)	(192)
Sewer Enterprise Fund Allocation	(7,548)	(7,699)	(7,891)	(7,891)	(192)
Total Salaries Net of Allocations	(15,096)	(15,398)	(15,782)	(15,782)	(384)
Total Water Allocations	(7,548)	(7,699)	(7,891)	(7,891)	(192)
Total Sewer Allocations	(7,548)	(7,699)	(7,891)	(7,891)	(192)
Total All Allocations	(15,096)	(15,398)	(15,782)	(15,782)	(384)
Administrative Services					
Salaries					
Water Enterprise Fund Allocation	(746)	(858)	(880)	(880)	(22)
Sewer Enterprise Fund Allocation	(746)	(858)	(880)	(880)	(22)
Total Salaries Net of Allocations	(1,492)	(1,716)	(1,760)	(1,760)	(44)
Operating					
Water Enterprise Fund Allocation	(201)	(201)	(226)	(226)	(25)
Sewer Enterprise Fund Allocation	(201)	(201)	(226)	(226)	(25)
Total Operating Net of Allocations					
Total Water Allocations	(947)	(1,059)	(1,106)	(1,106)	(47)
Total Sewer Allocations	(947)	(1,059)	(1,106)	(1,106)	(47)
Total All Allocations	(1,894)	(2,118)	(2,212)	(2,212)	(94)
Computer Services					
Salaries					
Water Enterprise Fund Allocation	(1,275)	(1,275)	(1,292)	(1,292)	(17)
Sewer Enterprise Fund Allocation	(1,275)	(1,275)	(1,292)	(1,292)	(17)
Total Salaries Net of Allocations	(2,550)	(2,550)	(2,584)	(2,584)	(34)
Total Water Allocations	(1,275)	(1,275)	(1,292)	(1,292)	(17)
Total Sewer Allocations	(1,275)	(1,275)	(1,292)	(1,292)	(17)
Total All Allocations	(2,550)	(2,550)	(2,584)	(2,584)	(34)
Finance Department					
Accounting					
Salaries					
Water Enterprise Fund Allocation	(5,143)	(5,246)	(5,329)	(5,329)	(83)
Sewer Enterprise Fund Allocation	(5,143)	(5,246)	(5,329)	(5,329)	(83)
Sewer Enterprise Fund Allocation	(10,286)	(10,492)	(10,658)	(10,658)	(166)
Operating					
Water Enterprise Fund Allocation	(4,259)	(4,345)	(4,333)	(4,333)	12
Sewer Enterprise Fund Allocation	(4,259)	(4,345)	(4,333)	(4,333)	12
Sewer Enterprise Fund Allocation	(8,518)	(8,690)	(8,666)	(8,666)	24
Total Water Allocations	(9,402)	(9,591)	(9,662)	(9,662)	(71)
Total Sewer Allocations	(9,402)	(9,591)	(9,662)	(9,662)	(71)
Total All Allocations	(18,804)	(19,182)	(19,324)	(19,324)	(142)
Treasurer/Collector					
Salaries					
Water Enterprise Fund Allocation	(18,798)	(22,504)	(23,216)	(23,216)	(712)
Sewer Enterprise Fund Allocation	(18,798)	(22,504)	(23,216)	(23,216)	(712)
Total Salaries Net of Allocations	(37,596)	(45,008)	(46,432)	(46,432)	(1,424)
Operating					
Water Enterprise Fund Allocation	(10,023)	(16,151)	(16,493)	(16,493)	(342)
Sewer Enterprise Fund Allocation	(10,023)	(16,151)	(16,493)	(16,493)	(342)
Total Operating Net of Allocations	(20,046)	(32,302)	(32,986)	(32,986)	(684)
Total Water Allocations	(28,821)	(38,655)	(39,709)	(39,709)	(1,054)
Total Sewer Allocations	(28,821)	(38,655)	(39,709)	(39,709)	(1,054)
Total All Allocations	(57,642)	(77,310)	(79,418)	(79,418)	(2,108)
Building Department					
Salaries					

Water Enterprise Fund Allocation	(1,617)	(1,624)	-	-	1,624
Sewer Enterprise Fund Allocation	(3,772)	(3,789)	-	-	3,789
Total Salaries Net of Allocations	(5,389)	(5,413)	-	-	5,413
Total Water Allocations	(1,617)	(1,624)	-	-	1,624
Total Sewer Allocations	(3,772)	(3,789)	-	-	3,789
Total All Allocations	(5,389)	(5,413)	-	-	5,413

Department of Public Works

DPW Administration

Salaries

Water Enterprise Fund Allocation	(68,356)	(70,081)	(71,845)	(71,845)	(1,764)
Sewer Enterprise Fund Allocation	(68,356)	(70,081)	(71,845)	(71,845)	(1,764)
Total Salaries Net of Allocations	(136,712)	(140,162)	(143,690)	(143,690)	(3,528)

Operating

Water Enterprise Fund Allocation	(29,558)	(29,558)	(31,218)	(31,218)	(1,660)
Sewer Enterprise Fund Allocation	(29,558)	(29,558)	(31,218)	(31,218)	(1,660)
Total Operating Net of Allocations	(59,116)	(59,116)	(62,436)	(62,436)	(3,320)
Total Water Allocations	(97,914)	(99,639)	(103,063)	(103,063)	(3,424)
Total Sewer Allocations	(97,914)	(99,639)	(103,063)	(103,063)	(3,424)
Total All Allocations	(195,828)	(199,278)	(206,126)	(206,126)	(6,848)

DPW Engineering

Salaries

Water Enterprise Fund Allocation	(74,793)	(53,637)	(123,643)	(123,643)	(70,006)
Sewer Enterprise Fund Allocation	(54,792)	(53,109)	(117,349)	(117,349)	(64,240)
Total Salaries Net of Allocations	(129,585)	(106,746)	(240,992)	(240,992)	(134,246)

Operating

Water Enterprise Fund Allocation	(3,253)	(3,253)	(7,629)	(7,629)	(4,376)
Sewer Enterprise Fund Allocation	(2,633)	(2,633)	(6,176)	(6,176)	(3,543)
Total Operating Net of Allocations	(5,886)	(5,886)	(13,805)	(13,805)	(7,919)
Total Water Allocations	(78,046)	(56,890)	(131,272)	(131,272)	(74,382)
Total Sewer Allocations	(57,425)	(55,742)	(123,525)	(123,525)	(67,783)
Total All Allocations	(135,471)	(112,632)	(254,797)	(254,797)	(142,165)

DPW Fleet Maintenance

Salaries

Water Enterprise Fund Allocation	(32,874)	(31,796)	(33,200)	(33,200)	(1,404)
Sewer Enterprise Fund Allocation	(32,874)	(31,796)	(33,200)	(33,200)	(1,404)
Total Salaries Net of Allocations	(65,748)	(63,592)	(66,400)	(66,400)	(2,808)

Operating

Water Enterprise Fund Allocation	(35,120)	(37,051)	(37,051)	(37,051)	-
Sewer Enterprise Fund Allocation	(35,120)	(37,051)	(37,051)	(37,051)	-
Total Operating Net of Allocations	(70,240)	(74,102)	(74,102)	(74,102)	-

Capital Outlay

Water Enterprise Fund Allocation	-	-	-	-	-
Sewer Enterprise Fund Allocation	-	-	-	-	-
Total Capital Outlay Net of Allocations	-	-	-	-	-
Total Water Allocations	(67,994)	(68,847)	(70,251)	(70,251)	(1,404)
Total Sewer Allocations	(67,994)	(68,847)	(70,251)	(70,251)	(1,404)
Total All Allocations	(135,988)	(137,694)	(140,502)	(140,502)	(2,808)

Middlesex Retirement Assmt.

Water Enterprise Fund Allocation	4,974,958	5,282,287	5,518,933	5,518,933	236,646
Sewer Enterprise Fund Allocation	(318,543)	(330,375)	(330,375)	(330,375)	-
Sewer Enterprise Fund Allocation	(107,492)	(111,894)	(111,894)	(111,894)	-
Total Retirement	4,548,923	4,840,018	5,076,665	5,076,665	236,646

Group Insurance	4,056,641	4,825,363	5,049,516	5,049,516	224,153
Water Allocation	(233,962)	(247,265)	(269,835)	(269,835)	(22,570)
Sewer Allocation	(66,958)	(80,289)	(65,763)	(65,763)	14,526
Total Group Insurance	3,755,721	4,497,809	4,713,918	4,713,918	216,109
Medicare Tax	209,544	193,800	199,800	199,800	6,000
Water Enterprise Fund Allocation	(9,790)	(10,246)	(15,514)	(15,514)	(5,268)
Sewer Enterprise Fund Allocation	(3,322)	(4,070)	(4,924)	(4,924)	(854)
Total Medicare Tax	196,432	179,484	179,362	179,362	(122)
Total Water Allocations Salaries	(211,150)	(194,720)	(267,296)	(267,296)	(72,576)
Total Sewer Allocations Salaries	(193,304)	(196,357)	(261,002)	(261,002)	(64,645)
Total Water Allocations Operating	(82,414)	(90,559)	(96,950)	(96,950)	(6,391)
Total Sewer Allocations Operating	(81,794)	(89,939)	(95,497)	(95,497)	(5,558)
Total Water Allocations Capital Outlay	-	-	-	-	-
Total Sewer Allocations Capital Outlay	-	-	-	-	-
Total Water Allocations Unclassified	(562,295)	(587,886)	(615,724)	(615,724)	(27,838)
Total Sewer Allocations Unclassified	(177,772)	(196,252)	(182,581)	(182,581)	13,672
Grand Total Water Allocations	(855,859)	(873,165)	(979,970)	(979,970)	(106,805)
Grand Total Sewer Allocations	(452,870)	(482,549)	(539,080)	(539,080)	(56,531)
Grand Total All Allocations	(1,308,729)	(1,355,713)	(1,519,050)	(1,519,050)	(163,336)