

<b>TOWN MANAGER UNCLASSIFIED</b>	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC	FY2026 FIN COM REC
<i>Operating</i>										
105840Regional Vocational School	6,843,037	6,843,037	7,369,366	7,369,366	8,018,527	7,932,715	8,585,726	9,100,870	9,100,870	
Essex North Shore Agr/ Tech.	142,731	113,276	133,414	77,961	110,795	110,775	117,947	125,611	125,611	
110912Occupational Injury Reserve	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
110913Unemployment Compensation	160,385	3,850	33,937	18,195	74,568	63,696	60,000	60,000	60,000	
110914Group Insurance	12,650,426	12,204,366	12,918,437	12,610,331	13,498,044	13,206,443	14,730,001	16,127,441	16,127,441	
110945Property and Liability Insurance	779,732	728,685	1,017,055	940,390	985,072	981,115	1,098,915	1,199,509	1,199,509	
NMRECC	490,809	400,000	490,809	-	490,809	440,621	632,515	866,005	866,005	
<b>Total Operating</b>	<b>21,192,120</b>	<b>20,418,214</b>	<b>22,088,018</b>	<b>21,141,243</b>	<b>23,302,815</b>	<b>22,860,365</b>	<b>25,350,104</b>	<b>27,604,436</b>	<b>27,604,436</b>	
<b>Total Budget</b>	<b>21,192,120</b>	<b>20,418,214</b>	<b>22,088,018</b>	<b>21,141,243</b>	<b>23,302,815</b>	<b>22,860,365</b>	<b>25,350,104</b>	<b>27,604,436</b>	<b>27,604,436</b>	-

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*105840 Regional Vocational School*

FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2024 EXPENDED	FY2025 BUDGETED	<b>FY2026 DEPT REQ</b>	<b>FY2026 TM REC</b>
6,843,037	6,843,037	7,369,366	7,369,366	8,018,527	7,932,715	8,585,726	<b>9,100,870</b>	<b>9,100,870</b>

Assessment for Shawsheen Tech, the decrease is due to reduction of students going to the Tech and the Towns over all enrollment not changing significantly. 6% Increase Proejcted

9,100,870 9,100,870

*Total 105840 Regional Vocational School:* 9,100,870 9,100,870

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*Essex North Shore Agricultural and Technical School District*

FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC
142,731	113,276	133,414	77,961	110,795	110,775	117,947	<b>125,611</b>	<b>125,611</b>

Student Assessment for students attending Essex North Shore Agricultural and Tech. School District

Current Assessment		New Assessment		
Tuition 5 Students \$20,405./pupil		108,147	Tuition 5 Students student and 6% Increase	114,635
Transportation		9,800	Transportation 12% ncrease	10,976
Special Increment		-	Special Increment 6% Increase	-
Total		117,947	Total	125,611 \$
				125,611 \$
				125,611

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*110912 Occupational Injury Reserve*

FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC	Budget Chg	% Chg
125,000	125,000	125,000	125,000	125,000	125,000	125,000	<b>125,000</b>	<b>125,000</b>	\$ -	0.00%

Cost of medical expensed for employees injured on duty 125,000 125,000

*Total 110912 Occupational Injury Reserve:* 125,000 125,000

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**

*110913 Unemployment Compensation*

	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC
Town	10,385	1,925	10,385	9,097	17,284	14,116	10,000	<b>10,000</b>	<b>10,000</b>
School	150,000	1,925	23,552	9,097	57,284	49,580	50,000	<b>50,000</b>	<b>50,000</b>
<b>Total</b>	<b>160,385</b>	<b>3,850</b>	<b>33,937</b>	<b>18,195</b>	<b>74,568</b>	<b>63,696</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

Cost of unemployment claims:

Town	10,000	10,000
School	50,000	50,000

*Total 110913 Unemployment:* 60,000 60,000

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**  
*110914 Group Insurance*

	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC
<b>Town</b>	<b>5,082,320</b>	<b>4,855,274</b>	<b>5,143,791</b>	<b>4,835,684</b>	<b>5,401,871</b>	<b>5,115,040</b>	<b>5,879,093</b>	<b>6,477,759</b>	<b>6,477,759</b>
Water Enterprise Fund Allocation	(358,286)	(358,286)	(368,885)	(368,885)	(371,401)	(371,401)	(450,853)	(428,948)	(428,948)
Sewer Enterprise Fund Allocation	(132,241)	(132,241)	(127,887)	(127,887)	(141,131)	(141,131)	(158,226)	(176,038)	(176,038)
Cable Enterprise Fund Allocation	(15,443)	(15,443)	(16,176)	(16,176)	(16,930)	(16,930)	(18,246)	(34,278)	(34,278)
<b>Total Group Insurance</b>	<b>4,576,350</b>	<b>4,349,304</b>	<b>4,630,843</b>	<b>4,322,736</b>	<b>4,872,409</b>	<b>4,585,578</b>	<b>5,251,768</b>	<b>5,838,495</b>	<b>5,838,495</b>
<b>School</b>	<b>8,074,076</b>	<b>7,855,062</b>	<b>8,287,594</b>	<b>8,287,594</b>	<b>8,625,635</b>	<b>8,620,864</b>	<b>9,478,233</b>	<b>10,288,946</b>	<b>10,288,946</b>
<b>Total</b>	<b>12,650,426</b>	<b>12,204,366</b>	<b>12,918,437</b>	<b>12,610,331</b>	<b>13,498,044</b>	<b>13,206,443</b>	<b>14,730,001</b>	<b>16,127,441</b>	<b>16,127,441</b>

Cost of Health Insurance: Includes a 8% Health Insurance Premium Increase, 5% Medex Increase and 0% increase for Dental premiums. Town 6,477,759 School 10,288,946 Also includes additional enrollment. 6,477,759 10,288,946

*Total 110914 Group Insurance:* 16,766,705 16,766,705

DESCRIPTION/DETAIL

TOWN MANAGER UNCLASSIFIED OPERATING

110945 Property and Liability Insurance

	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC
<b>Town</b>	\$ 598,902	\$ 547,855	\$ 693,676	\$ 617,011	\$ 682,197	\$ 678,240	\$ 754,510	\$ 838,114	\$ 838,114
Water Enterprise Fund Allocation	(90,939)	(90,939)	(103,061)	(103,061)	(117,324)	(117,324)	(127,686)	(127,989)	(127,989)
Sewer Enterprise Fund Allocation	(25,301)	(25,301)	(28,521)	(28,521)	(32,736)	(32,736)	(31,852)	(34,712)	(34,712)
<b>Total Fire and Liability</b>	<b>\$ 482,662</b>	<b>\$ 431,615</b>	<b>\$ 562,094</b>	<b>\$ 485,429</b>	<b>\$ 532,137</b>	<b>\$ 528,180</b>	<b>\$ 594,972</b>	<b>\$ 675,413</b>	<b>\$ 675,413</b>
School	297,070	297,070	454,961	454,961	452,935	452,935	503,943	524,096	524,096
<b>Total Fire and Liability Insurance Net Allocations</b>	<b>\$ 779,732</b>	<b>\$ 728,685</b>	<b>\$ 1,017,055</b>	<b>\$ 940,390</b>	<b>\$ 985,072</b>	<b>\$ 981,115</b>	<b>\$ 1,098,915</b>	<b>\$ 1,199,509</b>	<b>\$ 1,199,509</b>

Property and Liability Insurance coverage for Town and School:      Town      838,114      838,114  
 The increase is based upon 10% of the previous years      School      524,096      524,096  
 premiums. Se below for detail.

Total 110945 Fire and Liability Insurance:      1,362,210      1,362,210

**DESCRIPTION/DETAIL**

**TOWN MANAGER UNCLASSIFIED OPERATING**  
*NMRECC*

FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2024 EXPENDED	FY2025 BUDGETED	<b>FY2026 DEPT REQ</b>	<b>FY2026 TM REC</b>	Budget Chg	% Chg
490,809	400,000	490,809	-	490,809	440,621	632,515	<b>866,005</b>	<b>866,005</b>	\$ 233,490	36.91%

Cost of the Town's 53% Share of the North Middlesex Regional Emergency Communications Center 866,005 866,005

*Total 110912 Occupational Injury Reserve:* 866,005 866,005