

General Fund Budget Classification	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC	BUDGET INC/DEC
<b>General Government</b>					
<b>Moderator</b>					
Salaries	1,000	1,000	1,000	1,000	-
Operating	-	75	75	75	-
Capital Outlay	-	-	-	-	-
<b>Total Moderator Budget</b>	<b>1,000</b>	<b>1,075</b>	<b>1,075</b>	<b>1,075</b>	<b>-</b>
<b>Select Board</b>					
Salaries	26,000	26,000	26,000	26,000	-
Operating	151,958	162,499	170,508	170,508	8,009
Capital Outlay	-	-	-	-	-
<b>Total Select Board Budget</b>	<b>177,958</b>	<b>188,499</b>	<b>196,508</b>	<b>196,508</b>	<b>8,009</b>
<b>Town Manager</b>					
Salaries	539,535	676,210	603,909	603,909	(72,301)
Water Enterprise Fund Allocation	(10,615)	(10,615)	(11,397)	(11,397)	(782)
Sewer Enterprise Fund Allocation	(10,615)	(10,615)	(11,397)	(11,397)	(782)
Total Salaries Net of Allocations	518,305	654,980	581,116	581,116	(73,864)
Operating	197,221	234,256	259,688	259,688	25,432
Capital Outlay	-	-	-	-	-
<b>Total Town Manager Budget</b>	<b>736,756</b>	<b>910,466</b>	<b>863,597</b>	<b>863,597</b>	<b>(46,869)</b>
<b>Total Town Manager Budget Net Allocations</b>	<b>715,526</b>	<b>889,236</b>	<b>840,804</b>	<b>840,804</b>	<b>(48,432)</b>
<b>Finance Committee</b>					
Salaries	1,249	2,515	2,515	2,515	-
Operating	363	689	708	708	19
Capital Outlay	-	-	-	-	-
Reserve Fund	-	75,000	75,000	75,000	-
<b>Total Finance Committee Budget</b>	<b>1,612</b>	<b>78,204</b>	<b>78,223</b>	<b>78,223</b>	<b>19</b>
<b>Town Counsel</b>					
Operating	85,000	125,000	125,000	125,000	-
<b>Total Operating</b>	<b>85,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>
<b>Human Resources</b>					
Salaries	113,651	120,083	179,234	179,234	59,151
Water Enterprise Fund Allocation	(1,711)	(1,754)	(2,689)	(2,689)	(935)
Sewer Enterprise Fund Allocation	(1,711)	(1,754)	(2,689)	(2,689)	(935)
Total Salaries Net of Allocations	110,229	116,575	173,857	173,857	57,282
Operating	33,273	37,525	34,550	20,950	(16,575)
Water Enterprise Fund Allocation	(563)	(563)	(314)	(314)	249
Sewer Enterprise Fund Allocation	(563)	(563)	(314)	(314)	249
Total Operating Net of Allocations	32,147	36,399	33,922	20,322	(16,078)
Capital Outlay	-	-	-	-	-
<b>Total Human Resources Budget</b>	<b>146,924</b>	<b>157,608</b>	<b>213,784</b>	<b>200,184</b>	<b>42,576</b>
<b>Total Human Resources Budget Net Allocations</b>	<b>142,376</b>	<b>152,974</b>	<b>207,778</b>	<b>194,178</b>	<b>41,204</b>

General Fund Budget Classification	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC	BUDGET INC/DEC
<b>Town Clerk</b>					
Salaries	288,060	301,662	317,139	317,139	15,477
Operating	17,978	27,245	28,315	28,315	1,070
Capital Outlay	-	-	-	-	-
<b>Total Town Clerk Budget</b>	<b>306,038</b>	<b>328,907</b>	<b>345,454</b>	<b>345,454</b>	<b>16,547</b>
<b>Election</b>					
Salaries	43,601	79,700	28,500	28,500	(51,200)
Operating	23,126	29,475	20,975	20,975	(8,500)
Capital Outlay	12,650	-	-	-	-
<b>Total Election Budget</b>	<b>79,377</b>	<b>109,175</b>	<b>49,475</b>	<b>49,475</b>	<b>(59,700)</b>
<b>Board of Registrars</b>					
Salaries	2,850	2,850	2,850	2,850	-
Operating	514	700	700	700	-
Capital Outlay	-	-	-	-	-
<b>Total Board of Registrars Budget</b>	<b>3,364</b>	<b>3,550</b>	<b>3,550</b>	<b>3,550</b>	<b>-</b>
<b>Computer Services</b>					
Salaries	126,342	198,609	206,569	206,569	7,960
Water Enterprise Fund Allocation	(3,402)	(3,651)	(6,197)	(6,197)	(2,546)
Sewer Enterprise Fund Allocation	(1,701)	(1,826)	(3,099)	(3,099)	(1,273)
Total Salaries Net of Allocations	121,239	193,132	197,273	197,273	4,141
Operating	265,292	205,787	225,900	317,745	111,958
Water Enterprise Fund Allocation	(2,720)	(6,383)	(9,532)	(9,532)	(3,149)
Sewer Enterprise Fund Allocation	(1,360)	(3,192)	(4,766)	(4,766)	(1,574)
Total Operating Net of Allocations	261,212	196,212	211,601	303,446	107,234
Capital Outlay	-	-	70,000	70,000	70,000
<b>Total Computer Services Budget</b>	<b>391,634</b>	<b>404,396</b>	<b>502,469</b>	<b>594,314</b>	<b>189,918</b>
<b>Total Computer Services Budget Net Allocations</b>	<b>382,451</b>	<b>389,344</b>	<b>478,875</b>	<b>570,720</b>	<b>181,376</b>
<b>Total General Government</b>	<b>1,929,663</b>	<b>2,306,880</b>	<b>2,379,134</b>	<b>2,457,380</b>	<b>150,500</b>
<b>Total General Government Net Allocations</b>	<b>1,894,702</b>	<b>2,265,964</b>	<b>2,326,742</b>	<b>2,404,987</b>	<b>139,023</b>
<b>Finance Department</b>					
<b>Accounting</b>					
Salaries	238,779	260,219	218,285	218,285	(41,934)
Water Enterprise Fund Allocation	(6,454)	(6,207)	(5,457)	(5,457)	750
Sewer Enterprise Fund Allocation	(6,454)	(6,207)	(5,457)	(5,457)	750
Total Salaries Net of Allocations	225,871	247,805	207,371	207,371	(40,434)
Operating	234,986	216,952	214,358	214,358	(2,594)
Water Enterprise Fund Allocation	(5,358)	(5,424)	(5,359)	(5,359)	65
Sewer Enterprise Fund Allocation	(5,358)	(5,424)	(5,359)	(5,359)	65
Total Operating Net of Allocations	224,270	206,104	203,640	203,640	(2,464)
Capital Outlay	-	-	-	-	-
<b>Total Accounting Budget</b>	<b>473,765</b>	<b>477,171</b>	<b>432,643</b>	<b>432,643</b>	<b>(44,528)</b>
<b>Total Accounting Budget Net Allocations</b>	<b>450,141</b>	<b>453,909</b>	<b>411,011</b>	<b>411,011</b>	<b>(42,898)</b>

General Fund Budget Classification	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC	BUDGET INC/DEC
<b>Assessor</b>					
Salaries	315,809	358,855	358,232	358,232	(623)
Operating	71,555	98,652	107,454	107,454	8,802
Capital Outlay	-	-	-	-	-
<b>Total Assessor Budget</b>	<b>387,363</b>	<b>457,507</b>	<b>465,686</b>	<b>465,686</b>	<b>8,179</b>
<b>Treasurer/Collector</b>					
Salaries	387,847	394,447	408,292	408,292	13,845
Water Enterprise Fund Allocation	(29,762)	(24,735)	(26,256)	(26,256)	(1,521)
Sewer Enterprise Fund Allocation	(29,762)	(24,735)	(26,256)	(26,256)	(1,521)
Total Salaries Net of Allocations	328,323	344,977	355,780	355,780	10,803
Operating	73,436	85,345	92,345	92,345	7,000
Water Enterprise Fund Allocation	(8,535)	(8,535)	(9,235)	(9,235)	(700)
Sewer Enterprise Fund Allocation	(8,535)	(8,535)	(9,235)	(9,235)	(700)
Total Operating Net of Allocations	56,366	68,275	73,876	73,876	5,601
Capital Outlay	-	-	-	-	-
<b>Total Treasurer/Collector Budget</b>	<b>461,283</b>	<b>479,792</b>	<b>500,637</b>	<b>500,637</b>	<b>20,845</b>
<b>Total Treasurer/Collector Budget Net Allocations</b>	<b>384,689</b>	<b>413,252</b>	<b>429,656</b>	<b>429,656</b>	<b>16,404</b>
<b>Total Finance Department</b>	<b>1,322,411</b>	<b>1,414,470</b>	<b>1,398,965</b>	<b>1,398,966</b>	<b>(15,504)</b>
<b>Total Finance Department Net Allocations</b>	<b>1,222,193</b>	<b>1,324,668</b>	<b>1,306,352</b>	<b>1,306,352</b>	<b>(18,315)</b>
<b>Community Services</b>					
<b>Veteran's Services</b>					
Salaries	128,774	139,071	144,727	144,727	5,656
Operating	282,217	273,420	273,070	272,570	(850)
Capital Outlay	-	-	-	-	-
<b>Total Veteran's Budget</b>	<b>410,991</b>	<b>412,491</b>	<b>417,797</b>	<b>417,297</b>	<b>4,806</b>
<b>Community Events</b>					
Operating	40,045	40,100	47,100	47,100	7,000
Capital Outlay	-	-	-	-	-
<b>Total Community Events Budget</b>	<b>40,045</b>	<b>40,100</b>	<b>47,100</b>	<b>47,100</b>	<b>7,000</b>
<b>Total Community Services</b>	<b>451,036</b>	<b>452,591</b>	<b>464,897</b>	<b>464,397</b>	<b>11,806</b>

General Fund Budget Classification	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC	BUDGET INC/DEC
<b>Council on Aging</b>					
Salaries	282,709	324,566	340,545	340,545	15,979
Operating	183,759	161,605	182,500	172,500	10,895
Capital Outlay	59,000	-	-	-	-
<b>Total Council on Aging Budget</b>	<b>525,468</b>	<b>486,171</b>	<b>523,045</b>	<b>513,045</b>	<b>26,874</b>
<b>Facilities</b>					
<b>Town Facilities and Grounds</b>					
Salaries	308,519	340,732	347,333	347,333	6,601
Operating	285,510	232,648	245,418	245,418	12,770
Capital Outlay	34,236	-	-	-	-
<b>Total Town Facilities and Grounds Budget</b>	<b>628,265</b>	<b>573,380</b>	<b>592,751</b>	<b>592,751</b>	<b>19,371</b>
<b>Town Hall</b>					
Salaries	45,572	61,343	64,769	64,769	3,426
Operating	224,664	204,684	229,582	243,182	38,498
Capital Outlay	-	-	-	-	-
<b>Total Town Hall Budget</b>	<b>270,236</b>	<b>266,027</b>	<b>294,351</b>	<b>307,951</b>	<b>41,924</b>
<b>Total Facilities</b>	<b>898,501</b>	<b>839,407</b>	<b>887,102</b>	<b>900,702</b>	<b>61,295</b>
<b>Library</b>					
Salaries	1,106,112	1,173,490	1,192,216	1,192,216	18,726
Operating	428,038	431,197	438,670	436,670	5,473
Capital Outlay	35,400	-	-	-	-
<b>Total Library Budget</b>	<b>1,569,550</b>	<b>1,604,687</b>	<b>1,630,886</b>	<b>1,628,886</b>	<b>24,199</b>
<b>Planning and Development</b>					
<b>Planning (Community Development)</b>					
Salaries	228,053	246,794	248,776	248,776	1,982
Operating	30,652	34,692	39,545	39,545	4,853
Capital Outlay	-	-	-	-	-
<b>Total Community Development Budget</b>	<b>258,705</b>	<b>281,486</b>	<b>288,321</b>	<b>288,321</b>	<b>6,835</b>

General Fund Budget Classification	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC	BUDGET INC/DEC
<b>Building Department</b>					
<i>Salaries</i>	296,270	343,147	336,648	336,648	(6,499)
<i>Operating</i>	6,816	13,009	13,440	12,840	(169)
<i>Capital Outlay</i>	41,800	-	-	-	-
<b>Total Building Department Budget</b>	<b>344,887</b>	<b>356,156</b>	<b>350,088</b>	<b>349,488</b>	<b>(6,668)</b>
<b>Board of Health</b>					
<i>Salaries</i>	300,212	315,975	326,130	326,130	10,155
<i>Operating</i>	10,651	21,465	20,465	20,465	(1,000)
<i>Capital Outlay</i>	-	-	-	-	-
<b>Total Board of Health Budget</b>	<b>310,863</b>	<b>337,440</b>	<b>346,595</b>	<b>346,595</b>	<b>9,155</b>
<b>Total Planning and Development</b>	<b>914,455</b>	<b>975,082</b>	<b>985,004</b>	<b>984,404</b>	<b>9,322</b>
<b>Public Safety</b>					
<b>Police</b>					
<i>Salaries</i>	7,564,583	7,811,882	8,166,805	8,166,805	354,923
<i>Operating</i>	1,102,571	957,867	964,519	872,674	(85,193)
<i>Capital Outlay</i>	368,645	404,784	299,048	299,048	(105,737)
<b>Total Police Budget</b>	<b>9,035,799</b>	<b>9,174,533</b>	<b>9,430,371</b>	<b>9,338,526</b>	<b>163,993</b>
<b>Fire</b>					
<i>Salaries</i>	6,118,531	6,631,164	6,893,099	6,893,099	261,935
<i>Operating</i>	812,654	567,583	609,138	609,138	41,555
<i>Capital Outlay</i>	45,778	-	-	-	-
<b>Total Fire Budget</b>	<b>6,976,963</b>	<b>7,198,747</b>	<b>7,502,237</b>	<b>7,502,237</b>	<b>303,490</b>
<b>Emergency Management</b>					
<i>Salaries</i>	-	-	-	-	-
<i>Operating</i>	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-
<b>Total Emergency Mgt. Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parking Clerk</b>					
<i>Salaries</i>	4,000	4,000	4,000	4,000	-
<i>Operating</i>	141	1,200	1,200	1,200	-
<i>Capital Outlay</i>	-	-	-	-	-
<b>Total Parking Clerk Budget</b>	<b>4,141</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>-</b>
<b>Total Public Safety Budget</b>	<b>16,016,903</b>	<b>16,378,480</b>	<b>16,937,808</b>	<b>16,845,963</b>	<b>467,483</b>

General Fund Budget Classification	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC	BUDGET INC/DEC
<b>School Departments</b>					
<b>Tewksbury</b>					
Salaries	38,466,880	40,321,473	41,924,584	41,833,641	1,512,168
Operating	16,070,624	16,346,529	16,494,752	16,983,279	636,750
Capital Outlay	447,463	49,603	250,000	250,000	200,397
<b>Total School Operating Budget</b>	<b>54,984,966</b>	<b>56,717,605</b>	<b>58,669,336</b>	<b>59,066,920</b>	<b>2,349,315</b>
Offsets	-	-	-	-	-
<b>Net School Operating Budget</b>	<b>54,984,966</b>	<b>56,717,605</b>	<b>58,669,336</b>	<b>59,066,920</b>	<b>2,349,315</b>
<b>Fixed Costs</b>					
Health	8,620,864	9,478,233	10,288,946	9,891,361	413,128
Retirement	1,869,007	1,992,628	2,115,893	2,115,893	123,265
Medicare	570,211	577,695	606,580	606,580	28,885
Unemployment	49,580	50,000	50,000	50,000	-
Insurance	452,935	503,943	524,096	524,096	20,153
Principal	-	-	-	-	-
Long Term Interest	-	-	-	-	-
Short Term Interest	-	-	-	-	-
<b>Total Fixed Costs</b>	<b>11,562,598</b>	<b>12,602,499</b>	<b>13,585,515</b>	<b>13,187,930</b>	<b>585,431</b>
<b>Town Tewksbury School Budget</b>	<b>66,547,565</b>	<b>69,320,104</b>	<b>72,254,851</b>	<b>72,254,850</b>	<b>2,934,746</b>
<b>Exempt School Debt Principal</b>	<b>4,210,000</b>	<b>4,230,000</b>	<b>4,659,000</b>	<b>4,659,000</b>	<b>429,000</b>
<b>Exempt School Exempt Interest</b>	<b>2,198,700</b>	<b>1,988,200</b>	<b>1,984,072</b>	<b>1,984,072</b>	<b>(4,128)</b>
<b>Shawsheen Regional Vocational School</b>	<b>7,932,715</b>	<b>8,585,726</b>	<b>9,100,870</b>	<b>9,088,596</b>	<b>502,870</b>
<b>Essex North Shore Agricultural and Tech. School District</b>	<b>110,775</b>	<b>117,947</b>	<b>125,611</b>	<b>125,611</b>	<b>7,664</b>
<b>Total School Departments</b>	<b>80,999,755</b>	<b>84,241,977</b>	<b>88,124,404</b>	<b>88,112,129</b>	<b>3,870,152</b>
<b>Department of Public Works</b>					
<b>DPW Administration</b>					
<i>Salaries</i>	400,046	412,203	408,818	408,818	(3,385)
Water Enterprise Fund Allocation	(70,305)	(71,692)	(79,802)	(79,802)	(8,110)
Sewer Enterprise Fund Allocation	(70,305)	(71,692)	(79,802)	(79,802)	(8,110)
<i>Total Salaries Net of Allocations</i>	259,436	268,819	249,214	249,214	(19,605)
<i>Operating</i>	141,468	144,306	232,337	207,337	63,031
Water Enterprise Fund Allocation	(35,146)	(36,077)	(51,834)	(51,834)	(15,757)
Sewer Enterprise Fund Allocation	(35,146)	(36,077)	(51,834)	(51,834)	(15,757)
<i>Total Operating Net of Allocations</i>	71,176	72,152	128,669	103,669	31,517
<i>Capital Outlay</i>	-	-	-	-	-
<b>Total DPW Administration Budget</b>	<b>541,514</b>	<b>556,509</b>	<b>641,155</b>	<b>616,155</b>	<b>59,646</b>
<b>Total DPW Administration Budget Net Allocations</b>	<b>330,612</b>	<b>340,971</b>	<b>377,882</b>	<b>352,882</b>	<b>11,911</b>
<b>DPW Engineering</b>					
<i>Salaries</i>	501,350	552,665	560,246	560,246	7,581
Water Enterprise Fund Allocation	(179,297)	(172,723)	(186,124)	(186,124)	(13,401)
Sewer Enterprise Fund Allocation	(179,360)	(177,256)	(182,180)	(182,180)	(4,924)
<i>Total Salaries Net of Allocations</i>	142,693	202,686	191,942	191,942	(10,744)
<i>Operating</i>	1,336,098	34,397	31,910	31,910	(2,487)
Water Enterprise Fund Allocation	(15,744)	(14,447)	(13,402)	(13,402)	1,045
Sewer Enterprise Fund Allocation	(12,745)	(11,695)	(10,849)	(10,849)	846
<i>Total Operating Net of Allocations</i>	1,307,609	8,255	7,658	7,658	(597)
<i>Capital Outlay</i>	-	-	-	-	-
<b>Total DPW Engineering Budget</b>	<b>1,837,448</b>	<b>587,062</b>	<b>592,156</b>	<b>592,156</b>	<b>5,094</b>
<b>Total DPW Engineering Budget Net Allocations</b>	<b>1,450,302</b>	<b>210,941</b>	<b>199,600</b>	<b>199,600</b>	<b>(11,341)</b>

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<b>DPW Highway</b>					
Salaries	1,170,627	1,171,130	1,217,923	1,217,923	46,793
Operating	490,713	374,560	325,905	325,905	(48,655)
Capital Outlay	-	-	-	-	-
<b>Total DPW Highway Budget</b>	<b>1,661,340</b>	<b>1,545,690</b>	<b>1,543,828</b>	<b>1,543,828</b>	<b>(1,862)</b>
<b>DPW Forestry</b>					
Salaries	-	-	-	-	-
Operating	149,598	141,650	151,650	151,650	10,000
Capital Outlay	-	-	-	-	-
<b>Total DPW Forestry Budget</b>	<b>149,598</b>	<b>141,650</b>	<b>151,650</b>	<b>151,650</b>	<b>10,000</b>
<b>DPW Fleet Maintenance</b>					
Salaries	333,508	353,548	367,661	367,661	14,113
Water Enterprise Fund Allocation	(58,594)	(59,099)	(64,341)	(64,341)	(5,242)
Sewer Enterprise Fund Allocation	(58,594)	(59,099)	(64,341)	(64,341)	(5,242)
Total Salaries Net of Allocations	216,320	235,350	238,980	238,980	3,630
Operating	665,855	689,800	690,750	690,750	950
Water Enterprise Fund Allocation	(77,436)	(75,938)	(76,058)	(76,058)	(120)
Sewer Enterprise Fund Allocation	(77,436)	(75,938)	(76,058)	(76,058)	(120)
Total Operating Net of Allocations	510,983	537,924	538,634	538,634	710
Capital Outlay	-	-	-	-	-
<b>Total DPW Fleet Maint, Budget</b>	<b>999,363</b>	<b>1,043,348</b>	<b>1,058,411</b>	<b>1,058,411</b>	<b>15,063</b>
<b>Total DPW Fleet Maint, Budget Net Allocations</b>	<b>727,303</b>	<b>773,274</b>	<b>777,614</b>	<b>777,614</b>	<b>4,340</b>
<b>DPW Snow and Ice</b>					
Salaries	147,419	95,000	95,000	95,000	-
Operating	450,937	161,000	161,000	161,000	-
Capital Outlay	-	-	-	-	-
<b>Total DPW Snow and Ice Budget</b>	<b>598,356</b>	<b>256,000</b>	<b>256,000</b>	<b>256,000</b>	<b>-</b>
<b>Street Lighting</b>					
Operating	94,278	72,750	77,750	77,750	5,000
<b>Total Street Lighting Budget</b>	<b>94,278</b>	<b>72,750</b>	<b>77,750</b>	<b>77,750</b>	<b>5,000</b>
<b>Solid Waste</b>					
Operating	3,766,994	3,562,069	3,683,046	3,683,046	120,977
<b>Total Solid Waste Budget</b>	<b>3,766,994</b>	<b>3,562,069</b>	<b>3,683,046</b>	<b>3,683,046</b>	<b>120,977</b>
<b>Total DPW Budget</b>	<b>9,648,891</b>	<b>7,765,078</b>	<b>8,003,996</b>	<b>7,978,996</b>	<b>213,918</b>
<b>Total DPW Budget Net Allocations</b>	<b>8,778,783</b>	<b>6,903,345</b>	<b>7,067,371</b>	<b>7,042,371</b>	<b>139,026</b>

General Fund Budget Classification	FY2024 EXPENDED	FY2025 BUDGETED	FY2026 DEPT REQ	FY2026 TM REC	BUDGET INC/DEC
<b>Unclassified</b>					
Non-Exempt Principal Maturing Debt	1,460,000	1,375,000	1,430,000	1,430,000	55,000
Non Exempt Interest-Maturing Debt	600,148	1,136,331	1,069,631	1,069,631	(66,700)
Interest-Temporary Loans	-	-	-	-	-
Exempt Principal Maturing Debt	3,935,000	4,055,000	3,855,000	3,855,000	(200,000)
Exempt Interest-Maturing Debt	960,369	763,619	595,225	595,225	(168,394)
<i>Middlesex Retirement Assmt.</i>	9,056,624	9,664,114	10,443,911	10,443,911	779,797
Water Enterprise Fund Allocation	(536,995)	(575,149)	(597,524)	(597,524)	(22,375)
Sewer Enterprise Fund Allocation	(52,951)	(56,540)	(60,336)	(60,336)	(3,796)
Cable Enterprise Fund Allocation	(14,096)	(14,552)	(10,839)	(10,839)	3,713
<i>Total Retirement</i>	8,452,582	9,017,873	9,775,212	9,775,212	757,339
Occupational Injury Reserve	125,000	125,000	125,000	125,000	-
Unemployment Compensation	14,116	10,000	10,000	10,000	-
<i>Group Insurance</i>	5,115,040	5,879,093	6,477,759	6,477,759	598,666
Water Enterprise Fund Allocation	(371,401)	(450,853)	(428,948)	(428,948)	21,905
Sewer Enterprise Fund Allocation	(141,131)	(158,226)	(176,038)	(176,038)	(17,812)
Cable Enterprise Fund Allocation	(16,930)	(18,246)	(34,278)	(34,278)	(16,032)
<i>Total Group Insurance</i>	4,585,578	5,251,768	5,838,495	5,838,495	586,727
<i>Medicare Tax</i>	352,614	354,187	371,896	371,896	17,709
Water Enterprise Fund Allocation	(28,411)	(31,301)	(31,846)	(31,846)	(545)
Sewer Enterprise Fund Allocation	(9,646)	(11,668)	(12,092)	(12,092)	(424)
Cable Enterprise Fund Allocation	(2,830)	(2,913)	(3,071)	(3,071)	(158)
<i>Total Medicare Tax</i>	311,727	308,305	324,887	324,887	16,582
Other-Post Employment Benefits	650,000	650,000	650,000	650,000	-
<i>Property and Liability Insurance</i>	678,240	754,510	838,114	838,114	83,604
Water Enterprise Fund Allocation	(117,324)	(127,686)	(127,989)	(127,989)	(303)
Sewer Enterprise Fund Allocation	(32,736)	(31,852)	(34,712)	(34,712)	(2,860)
<i>Total Property and Liability</i>	528,180	594,972	675,413	675,413	80,441
<i>North Middlesex Regional Emergency Communications Center</i>	440,621	632,515	866,005	866,005	233,490
<b>Total Unclassified Budget</b>	<b>23,387,773</b>	<b>25,399,369</b>	<b>26,732,541</b>	<b>26,732,541</b>	<b>1,333,172</b>
<b>Total Unclassified Budget Net Allocations</b>	<b>22,063,322</b>	<b>23,920,383</b>	<b>25,214,868</b>	<b>25,214,868</b>	<b>1,294,485</b>
<b>Total Budget Before Transfers, Allocations and Offsets</b>	<b>137,664,407</b>	<b>141,864,191</b>	<b>148,067,783</b>	<b>148,017,409</b>	<b>6,153,217</b>
<b>Total Budget Before Transfers Net Allocations/Offsets</b>	<b>135,334,669</b>	<b>139,392,754</b>	<b>145,468,478</b>	<b>145,418,104</b>	<b>6,025,350</b>
<b>Transfers</b>					
To the Sewer Enterprise Fund	-	-	-	-	-
To the Water Enterprise Fund	-	-	-	-	-
Special Revenue	-	-	-	-	-
Town Trust Funds	-	-	-	-	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ATM General Fund Budget</b>	<b>135,334,669</b>	<b>139,392,754</b>	<b>145,468,478</b>	<b>145,418,104</b>	<b>6,025,350</b>

**Town and School Budget w/o Exempt Debt**

	<u>FY2024</u> <u>EXPENDED</u>	<u>FY2025</u> <u>BUDGETED</u>	<u>FY2026</u> <u>DEPT REQ</u>	<u>FY2026</u> <u>TM REC</u>	<u>BUDGET</u> <u>INC/DEC</u>
Total Town Budget	51,769,284	52,803,596	55,493,154	55,455,054	2,651,459
Total Town Budget Net Allocations	49,439,546	50,332,159	52,893,850	52,855,750	2,523,591
Total School Budget	66,547,565	69,320,104	72,254,851	72,254,850	2,934,746
Total School Budget Net Offsets	66,547,565	69,320,104	72,254,851	72,254,850	2,934,746
Total Budget w/o Exempt Debt	118,316,848	122,123,700	127,748,005	127,709,904	5,586,205
Total Budget w/o Exempt Debt Net Allocations	115,987,110	119,652,263	125,148,701	125,110,600	5,458,337
Town As a % of Total Budget w/o Exempt Debt	44%	43%	43%	43%	0.18%
Town As a % of Total Budget w/o Exempt Debt Net Allocations	43%	42%	42%	42%	0.18%
School As a % of Total Budget w/o Exempt Debt	56%	57%	57%	57%	-0.18%
School As a % of Total Budget w/o Exempt Debt Net Allocations	57%	58%	58%	58%	-0.18%
Shawsheen Tech	7,932,715	8,585,726	9,100,870	9,088,596	502,870
Essex North Shore Agricultural and Tech. School District	110,775	117,947	125,611	125,611	7,664
Town Exempt Principal	3,935,000	4,055,000	3,855,000	3,855,000	(200,000)
Town Exempt Interest	960,369	763,619	595,225	595,225	(168,394)
Total Exempt Town Debt	4,895,369	4,818,619	4,450,225	4,450,225	(368,394)
School Exempt Principal	4,210,000	4,230,000	4,659,000	4,659,000	429,000
School Exempt Interest	2,198,700	1,988,200	1,984,072	1,984,072	(4,128)
Total Exempt School Debt	6,408,700	6,218,200	6,643,072	6,643,072	424,872
<b>Grand Total</b>	<b>137,664,407</b>	<b>141,864,191</b>	<b>148,067,783</b>	<b>148,017,409</b>	<b>6,153,217</b>
<b>Grand Total Net Allocations</b>	<b>135,334,669</b>	<b>139,392,754</b>	<b>145,468,478</b>	<b>145,418,104</b>	<b>6,025,350</b>

<b>General Fund Budget Classification Budget Summary</b>	<b>FY2024 EXPENDED</b>	<b>FY2025 BUDGETED</b>	<b>FY2026 DEPT REQ</b>	<b>FY2026 TM REC</b>	<b>BUDGET INC/DEC</b>
Town Salaries	21,021,009	22,398,860	23,067,221	23,067,221	668,361
School Salaries	38,466,880	40,321,473	41,924,584	41,833,641	1,512,168
Town Operating	7,891,367	5,857,133	6,091,523	6,053,424	196,291
School Operating	16,070,624	16,346,529	16,494,752	16,983,279	636,750
Town Capital Outlay	597,509	404,784	369,048	369,048	(35,737)
School Capital Outlay	447,463	49,603	250,000	250,000	200,397
Town Principal Debt	1,460,000	1,375,000	1,430,000	1,430,000	55,000
Town Interest Debt	600,148	1,136,331	1,069,631	1,069,631	(66,700)
Town Temporary Interest	-	-	-	-	-
Town Exempt Principal Debt	3,935,000	4,055,000	3,855,000	3,855,000	(200,000)
Town Exempt Interest Debt	960,369	763,619	595,225	595,225	(168,394)
School Principal Debt	-	-	-	-	-
School Interest Debt	-	-	-	-	-
School Temporary Interest	-	-	-	-	-
School Exempt Principal Debt	4,210,000	4,230,000	4,659,000	4,659,000	429,000
School Exempt Interest Debt	2,198,700	1,988,200	1,984,072	1,984,072	(4,128)
Town Health insurance	5,115,040	5,879,093	6,477,759	6,477,759	598,666
School Health insurance	8,620,864	9,478,233	10,288,946	9,891,361	413,128
Town Retirement	9,056,624	9,664,114	10,443,911	10,443,911	779,797
School Retirement	1,869,007	1,992,628	2,115,893	2,115,893	123,265
Town Other Fixed/Unclassified Costs	1,169,970	1,243,697	1,345,010	1,345,010	101,313
School Other Fixed Costs	1,072,727	1,131,638	1,180,676	1,180,676	49,038
OPEB	650,000	650,000	650,000	650,000	-
North Middlesex Regional Emergency Communications Center	440,621	632,515	866,005	866,005	-
Solid Waste	3,766,994	3,562,069	3,683,046	3,683,046	120,977
Shawsheen Tech	7,932,715	8,585,726	9,100,870	9,088,596	502,870
Essex North Shore Agricultural and Tech. School District	110,775	117,947	125,611	125,611	7,664
<b>Total Budget</b>	<b>137,664,407</b>	<b>141,864,191</b>	<b>148,067,783</b>	<b>148,017,409</b>	<b>5,919,727</b>
Town Allocations	(2,329,738)	(2,471,437)	(2,599,304)	(2,599,304)	(127,867)
School Offsets	-	-	-	-	-
<b>Total Budget Net Allocations/Offsets</b>	<b>135,334,669</b>	<b>139,392,754</b>	<b>145,468,478</b>	<b>145,418,104</b>	<b>6,025,350</b>
<b>Total Town Budget</b>	<b>51,769,284</b>	<b>52,803,596</b>	<b>55,493,154</b>	<b>55,455,054</b>	<b>2,651,459</b>
<b>Total Town Budget Net Allocations</b>	<b>49,439,546</b>	<b>50,332,159</b>	<b>52,893,850</b>	<b>52,855,750</b>	<b>2,523,591</b>
<b>Town Exempt Principal</b>	<b>3,935,000</b>	<b>4,055,000</b>	<b>3,855,000</b>	<b>3,855,000</b>	<b>(200,000)</b>
<b>Town Exempt Interest</b>	<b>960,369</b>	<b>763,619</b>	<b>595,225</b>	<b>595,225</b>	<b>(168,394)</b>
<b>Total Exempt Town Debt</b>	<b>4,895,369</b>	<b>4,818,619</b>	<b>4,450,225</b>	<b>4,450,225</b>	<b>(368,394)</b>
<b>Total School Budget</b>	<b>66,547,565</b>	<b>69,320,104</b>	<b>72,254,851</b>	<b>72,254,850</b>	<b>2,934,746</b>
<b>Total School Budget Net Allocations</b>	<b>66,547,565</b>	<b>69,320,104</b>	<b>72,254,851</b>	<b>72,254,850</b>	<b>2,934,746</b>
<b>School Exempt Principal</b>	<b>4,210,000</b>	<b>4,230,000</b>	<b>4,659,000</b>	<b>4,659,000</b>	<b>429,000</b>
<b>School Exempt Interest</b>	<b>2,198,700</b>	<b>1,988,200</b>	<b>1,984,072</b>	<b>1,984,072</b>	<b>(4,128)</b>
<b>Total Exempt School Debt</b>	<b>6,408,700</b>	<b>6,218,200</b>	<b>6,643,072</b>	<b>6,643,072</b>	<b>424,872</b>
<b>Shawsheen Tech</b>	<b>7,932,715</b>	<b>8,585,726</b>	<b>9,100,870</b>	<b>9,088,596</b>	<b>502,870</b>
<b>Essex North Shore Agricultural and Tech. School District</b>	<b>110,775</b>	<b>117,947</b>	<b>125,611</b>	<b>125,611</b>	<b>7,664</b>
<b>Total Budget w/o Offsets or Allocations</b>	<b>137,664,407</b>	<b>141,864,191</b>	<b>148,067,783</b>	<b>148,017,409</b>	<b>6,153,217</b>
<b>Total Budget Net Allocations/Offsets</b>	<b>135,334,669</b>	<b>139,392,754</b>	<b>145,468,478</b>	<b>145,418,104</b>	<b>6,025,350</b>

<b>General Fund Budget Classification Budget Summary</b>	<b>FY2024 EXPENDED</b>	<b>FY2025 BUDGETED</b>	<b>FY2026 DEPT REQ</b>	<b>FY2026 TM REC</b>	<b>BUDGET INC/DEC</b>
Total General Government	1,929,663	2,306,880	2,379,134	2,457,380	150,500
Total General Government Net Allocations	1,894,702	2,265,964	2,326,742	2,404,987	139,023
Total Finance Department	1,322,411	1,414,470	1,398,965	1,398,966	(15,504)
Total Finance Department Net Allocations	1,222,193	1,324,668	1,306,352	1,306,352	(18,315)
Total Community Services	451,036	452,591	464,897	464,397	11,806
Total Council on Aging Budget	525,468	486,171	523,045	513,045	26,874
Total Facilities	898,501	839,407	887,102	900,702	61,295
Total Library Budget	1,569,550	1,604,687	1,630,886	1,628,886	24,199
Total Planning and Development	914,455	975,082	985,004	984,404	9,322
Total Public Safety Budget	16,457,524	17,010,995	17,803,813	17,711,968	700,973
Total DPW Budget	9,648,891	7,765,078	8,003,996	7,978,996	213,918
Total DPW Budget Net Allocations	8,778,783	6,903,345	7,067,371	7,042,371	139,026
Town Unclassified Budget Minus Exempt Debt	18,051,783	19,948,235	21,416,311	21,416,311	1,468,076
Town Unclassified Budget Net Allocations Minus Exempt Debt	16,727,332	18,469,249	19,898,638	19,898,638	1,429,389
Town Exempt Principal Debt	3,935,000	4,055,000	3,855,000	3,855,000	(200,000)
Town Exempt Interest Debt	960,369	763,619	595,225	595,225	(168,394)
Total Town Budget	56,664,652	57,622,214	59,943,379	59,905,279	2,283,065
Total Town Budget net Allocations	54,334,914	55,150,777	57,344,075	57,305,975	2,155,198
School Budget					
Salaries	38,466,880	40,321,473	41,924,584	41,833,641	1,512,168
Operating	16,070,624	16,346,529	16,494,752	16,983,279	636,750
Capital Outlay	447,463	49,603	250,000	250,000	200,397
School Unclassified Budget	11,562,598	12,602,499	13,585,515	13,187,930	585,431
School Exempt Debt Principal	4,210,000	4,230,000	4,659,000	4,659,000	429,000
School Exempt Interest	2,198,700	1,988,200	1,984,072	1,984,072	(4,128)
Total School Budget	72,956,265	75,538,304	78,897,923	78,897,922	3,359,618
Offsets	-	-	-	-	-
Total School Budget Allocations	72,956,265	75,538,304	78,897,923	78,897,922	3,359,618
Shawsheen Regional Vocational School	7,932,715	8,585,726	9,100,870	9,088,596	502,870
Essex North Shore Agricultural and Tech. School District	110,775	117,947	125,611	125,611	7,664
<b>Total Budget Before Transfers, Allocations and Offsets</b>	<b>137,664,407</b>	<b>141,864,191</b>	<b>148,067,783</b>	<b>148,017,409</b>	<b>6,153,217</b>
<b>Total Budget Before Transfers Net Allocations/Offsets</b>	<b>135,334,669</b>	<b>139,392,754</b>	<b>145,468,478</b>	<b>145,418,104</b>	<b>6,025,350</b>

<b>General Fund Budget Classification Salary Summary</b>	<b>FY2024 EXPENDED</b>	<b>FY2025 BUDGETED</b>	<b>FY2026 DEPT REQ</b>	<b>FY2026 TM REC</b>	<b>BUDGET INC/DEC</b>
Total General Government Salaries	1,142,288	1,408,629	1,367,716	1,367,716	(40,913)
Total General Government Salaries Net Allocations	1,112,533	1,378,414	1,330,251	1,330,251	(48,163)
					-
Total Finance Department Salaries	942,435	1,013,521	984,809	984,809	(28,712)
Total Finance Department Salaries Net Allocations	870,003	951,637	921,382	921,382	(30,254)
					-
Total Community Services Salaries	128,774	139,071	144,727	144,727	5,656
					-
Total Council on Aging Salaries	282,709	324,566	340,545	340,545	15,979
					-
Total Facilities Salaries	354,091	402,075	412,102	412,102	10,027
					-
Total Library Budget	1,106,112	1,173,490	1,192,216	1,192,216	18,726
					-
Total Planning and Development Salaries	824,535	905,916	911,554	911,554	5,638
					-
Total Public Safety Salaries	13,687,114	14,447,046	15,063,904	15,063,904	616,858
					-
Total DPW Salaries	2,552,950	2,584,546	2,649,648	2,649,648	65,102
Total DPW Salaries Net Allocations	1,936,495	1,972,985	1,993,059	1,993,059	20,074
<b>Total Salary Budget</b>	<b>21,021,009</b>	<b>22,398,860</b>	<b>23,067,221</b>	<b>23,067,221</b>	<b>668,361</b>
<b>Total Salary Budget Net Allocations</b>	<b>20,302,367</b>	<b>21,695,200</b>	<b>22,309,739</b>	<b>22,309,739</b>	<b>614,540</b>
<b>School Salaries</b>	<b>38,466,880</b>	<b>40,321,473</b>	<b>41,924,584</b>	<b>41,833,641</b>	<b>1,512,168</b>
<b>Grand Total Salary Budget</b>	<b>59,487,889</b>	<b>62,720,333</b>	<b>64,991,805</b>	<b>64,900,862</b>	<b>2,180,529</b>
<b>Grand Total Salary Budget Net Allocations</b>	<b>58,769,247</b>	<b>62,016,673</b>	<b>64,234,323</b>	<b>64,143,380</b>	<b>2,126,708</b>

<b>General Fund Budget Classification Operating Summary</b>	<b>FY2024 EXPENDED</b>	<b>FY2025 BUDGETED</b>	<b>FY2026 DEPT REQ</b>	<b>FY2026 TM REC</b>	<b>BUDGET INC/DEC</b>
Total General Government Operating	774,725	898,251	941,418	1,019,664	121,413
Total General Government Operating Net Allocations	769,519	887,550	926,491	1,004,737	117,187
					-
Total Finance Department Operating	379,977	400,949	414,157	414,157	13,208
Total Finance Department Operating Net Allocations	352,191	373,031	384,970	384,970	11,939
					-
Total Community Services Operating	322,262	313,520	320,170	319,670	6,150
					-
Total Council on Aging Operating	183,759	161,605	182,500	172,500	10,895
					-
Total Facilities	510,174	437,332	475,000	488,600	51,268
					-
Total Library Budget	428,038	431,197	438,670	436,670	5,473
					-
Total Planning and Development Operating	48,120	69,166	73,450	72,850	3,684
					-
Total Public Safety Operating	2,355,987	2,159,165	2,440,862	2,349,017	189,852
					-
Total DPW Operating	7,095,940	5,180,532	5,354,348	5,329,348	148,816
Total DPW Operating Net Allocations	6,842,287	4,930,360	5,074,312	5,049,312	118,952
					-
<b>Total Operating Budget</b>	<b>12,098,983</b>	<b>10,051,717</b>	<b>10,640,574</b>	<b>10,602,475</b>	<b>550,758</b>
<b>Total Operating Budget Net Allocations</b>	<b>11,812,338</b>	<b>9,762,926</b>	<b>10,316,424</b>	<b>10,278,325</b>	<b>515,399</b>
<b>School Operating</b>	<b>16,070,624</b>	<b>16,346,529</b>	<b>16,494,752</b>	<b>16,983,279</b>	<b>636,750</b>
<b>Grand Total Operating Budget</b>	<b>28,169,606</b>	<b>26,398,246</b>	<b>27,135,326</b>	<b>27,585,754</b>	<b>1,187,508</b>
<b>Grand Total Operating Budget Net Allocations</b>	<b>27,882,961</b>	<b>26,109,455</b>	<b>26,811,176</b>	<b>27,261,604</b>	<b>1,152,149</b>

<b>General Fund Budget Classification</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2026</b>	<b>BUDGET</b>
<b>Capital Outlay</b>	<b>EXPENDED</b>	<b>BUDGETED</b>	<b>DEPT REQ</b>	<b>TM REC</b>	<b>INC/DEC</b>
Total General Government Capital Outlay	12,650	-	70,000	70,000	70,000
Total Finance Department Capital Outlay	-	-	-	-	-
Total Community Services Capital Outlay	-	-	-	-	-
Total Council on Aging Capital Outlay	59,000	-	-	-	-
Total Facilities Capital Outlay	34,236	-	-	-	-
Total Library Budget	35,400	-	-	-	-
Total Planning and Development Capital Outlay	41,800	-	-	-	-
Total Public Safety Capital Outlay	414,423	404,784	299,048	299,048	(105,737)
Total DPW Capital Outlay	-	-	-	-	-
Total DPW Capital Outlay Net Allocations	-	-	-	-	-
<b>Total Capital Outlay Budget</b>	<b>597,509</b>	<b>404,784</b>	<b>369,048</b>	<b>369,048</b>	<b>(35,737)</b>
<b>Total Capital Outlay Budget Net Allocations</b>	<b>597,509</b>	<b>404,784</b>	<b>369,048</b>	<b>369,048</b>	<b>(35,737)</b>
<b>School Capital Outlay</b>	<b>447,463</b>	<b>49,603</b>	<b>250,000</b>	<b>250,000</b>	<b>200,397</b>
<b>Grand Total Capital Outlay Budget</b>	<b>1,044,972</b>	<b>454,387</b>	<b>619,048</b>	<b>619,048</b>	<b>164,661</b>
<b>Grand Total Capital Outlay Budget Net Allocations</b>	<b>1,044,972</b>	<b>454,387</b>	<b>619,048</b>	<b>619,048</b>	<b>164,661</b>

<b>General Fund Budget Classification</b>	<b><u>FY2024 EXPENDED</u></b>	<b><u>FY2025 BUDGETED</u></b>	<b><u>FY2026 DEPT REQ</u></b>	<b><u>FY2026 TM REC</u></b>	<b><u>BUDGET INC/DEC</u></b>
<b>Unclassified</b>					
Town Unclassified Budget Minus Exempt Debt	18,051,783	19,948,235	21,416,311	21,416,311	1,468,076
Town Unclassified Budget Net Allocations Minus Exempt Debt	16,727,332	18,469,249	19,898,638	19,898,638	1,429,389
School Unclassified Budget	11,562,598	12,602,499	13,585,515	13,187,930	585,431
<b>Total Unclassified Budget</b>	<b>29,614,381</b>	<b>32,550,734</b>	<b>35,001,826</b>	<b>34,604,241</b>	<b>2,053,507</b>
<b>Total Unclassified Budget Net Allocations</b>	<b>28,289,930</b>	<b>31,071,748</b>	<b>33,484,153</b>	<b>33,086,568</b>	<b>2,014,820</b>
<b>Exempt Debt</b>					
Town Exempt Principal Debt	3,935,000	4,055,000	3,855,000	3,855,000	(200,000)
Town Exempt Interest Debt	960,369	763,619	595,225	595,225	(168,394)
School Exempt Debt Principal	4,210,000	4,230,000	4,659,000	4,659,000	429,000
School Exempt Interest	2,198,700	1,988,200	1,984,072	1,984,072	(4,128)
<b>Total Exempt Principal</b>	<b>8,145,000</b>	<b>8,285,000</b>	<b>8,514,000</b>	<b>8,514,000</b>	<b>229,000</b>
<b>Total Exempt Interest</b>	<b>3,159,069</b>	<b>2,751,819</b>	<b>2,579,297</b>	<b>2,579,297</b>	<b>(172,522)</b>

**Water and Sewer Allocations**  
**General Fund Budget Classification**

	<u>FY2024</u> <u>EXPENDED</u>	<u>FY2025</u> <u>BUDGETED</u>	<u>FY2026</u> <u>DEPT REQ</u>	<u>FY2026</u> <u>TM REC</u>	<u>BUDGET</u> <u>INC/DEC</u>
<b>General Government</b>					
<b>Town Manager</b>					
<b>Salaries</b>					
Water Enterprise Fund Allocation	(10,615)	(10,615)	(11,397)	(11,397)	(782)
Sewer Enterprise Fund Allocation	(10,615)	(10,615)	(11,397)	(11,397)	(782)
<b>Total Salaries Allocations</b>	<b>(21,230)</b>	<b>(21,230)</b>	<b>(22,793)</b>	<b>(22,793)</b>	<b>(1,563)</b>
Total Water Allocations	(10,615)	(10,615)	(11,397)	(11,397)	(782)
Total Sewer Allocations	(10,615)	(10,615)	(11,397)	(11,397)	(782)
<b>Total All Allocations</b>	<b>(21,230)</b>	<b>(21,230)</b>	<b>(22,793)</b>	<b>(22,793)</b>	<b>(1,563)</b>
<b>Human Resources</b>					
<b>Salaries</b>					
Water Enterprise Fund Allocation	(1,711)	(1,754)	(2,689)	(2,689)	(935)
Sewer Enterprise Fund Allocation	(1,711)	(1,754)	(2,689)	(2,689)	(935)
<b>Total Salaries Allocations</b>	<b>(3,422)</b>	<b>(3,508)</b>	<b>(5,377)</b>	<b>(5,377)</b>	<b>(1,869)</b>
<b>Operating</b>					
Water Enterprise Fund Allocation	(563)	(563)	(314)	(314)	249
Sewer Enterprise Fund Allocation	(563)	(563)	(314)	(314)	249
<b>Total Operating Allocations</b>	<b>(563)</b>	<b>(563)</b>	<b>(314)</b>	<b>(314)</b>	<b>-</b>
Total Water Allocations	(2,274)	(2,317)	(3,003)	(3,003)	(686)
Total Sewer Allocations	(2,274)	(2,317)	(3,003)	(3,003)	(686)
<b>Total All Allocations</b>	<b>(4,548)</b>	<b>(4,634)</b>	<b>(6,006)</b>	<b>(6,006)</b>	<b>(1,372)</b>
<b>Computer Services</b>					
<b>Salaries</b>					
Water Enterprise Fund Allocation	(3,402)	(3,651)	(6,197)	(6,197)	(2,546)
Sewer Enterprise Fund Allocation	(1,701)	(1,826)	(3,099)	(3,099)	(1,273)
<b>Total Salaries Allocations</b>	<b>(5,103)</b>	<b>(5,477)</b>	<b>(9,296)</b>	<b>(9,296)</b>	<b>(3,819)</b>
<b>Operating</b>					
Water Enterprise Fund Allocation	(2,720)	(6,383)	(9,532)	(9,532)	(3,149)
Sewer Enterprise Fund Allocation	(1,360)	(3,192)	(4,766)	(4,766)	(1,574)
<b>Total Operating Allocations</b>	<b>(4,080)</b>	<b>(9,575)</b>	<b>(14,299)</b>	<b>(14,299)</b>	<b>(4,724)</b>
Total Water Allocations	(6,122)	(10,034)	(15,729)	(15,729)	(5,695)
Total Sewer Allocations	(3,061)	(5,018)	(7,865)	(7,865)	(2,847)
<b>Total All Allocations</b>	<b>(9,183)</b>	<b>(15,052)</b>	<b>(23,594)</b>	<b>(23,594)</b>	<b>(8,542)</b>
<b>Finance Department</b>					
<b>Accounting</b>					
<b>Salaries</b>					
Water Enterprise Fund Allocation	(6,454)	(6,207)	(5,457)	(5,457)	750
Sewer Enterprise Fund Allocation	(6,454)	(6,207)	(5,457)	(5,457)	750
<b>Sewer Enterprise Fund Allocation</b>	<b>(12,908)</b>	<b>(12,414)</b>	<b>(10,914)</b>	<b>(10,914)</b>	<b>1,500</b>
<b>Operating</b>					
Water Enterprise Fund Allocation	(5,358)	(5,424)	(5,359)	(5,359)	65
Sewer Enterprise Fund Allocation	(5,358)	(5,424)	(5,359)	(5,359)	65
<b>Sewer Enterprise Fund Allocation</b>	<b>(10,716)</b>	<b>(10,848)</b>	<b>(10,718)</b>	<b>(10,718)</b>	<b>130</b>
Total Water Allocations	(11,812)	(11,631)	(10,816)	(10,816)	815
Total Sewer Allocations	(11,812)	(11,631)	(10,816)	(10,816)	815
<b>Total All Allocations</b>	<b>(23,624)</b>	<b>(23,262)</b>	<b>(21,632)</b>	<b>(21,632)</b>	<b>1,630</b>

**Water and Sewer Allocations**  
**General Fund Budget Classification**

	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>	<u>BUDGET</u>
	<u>EXPENDED</u>	<u>BUDGETED</u>	<u>DEPT REQ</u>	<u>TM REC</u>	<u>INC/DEC</u>
<b>Treasurer/Collector</b>					
<b>Salaries</b>					
Water Enterprise Fund Allocation	(29,762)	(24,735)	(26,256)	(26,256)	(1,521)
Sewer Enterprise Fund Allocation	(29,762)	(24,735)	(26,256)	(26,256)	(1,521)
<b>Total Salaries Allocations</b>	<b>(59,524)</b>	<b>(49,470)</b>	<b>(52,512)</b>	<b>(52,512)</b>	<b>(3,042)</b>
<b>Operating</b>					
Water Enterprise Fund Allocation	(8,535)	(8,535)	(9,235)	(9,235)	(700)
Sewer Enterprise Fund Allocation	(8,535)	(8,535)	(9,235)	(9,235)	(700)
<b>Total Operating Allocations</b>	<b>(17,070)</b>	<b>(17,070)</b>	<b>(18,469)</b>	<b>(18,469)</b>	<b>(1,399)</b>
Total Water Allocations	(38,297)	(33,270)	(35,490)	(35,490)	(2,220)
Total Sewer Allocations	(38,297)	(33,270)	(35,490)	(35,490)	(2,220)
<b>Total All Allocations</b>	<b>(76,594)</b>	<b>(66,540)</b>	<b>(70,981)</b>	<b>(70,981)</b>	<b>(4,441)</b>
<b>Department of Public Works</b>					
<b>DPW Administration</b>					
<b>Salaries</b>					
Water Enterprise Fund Allocation	(70,305)	(71,692)	(79,802)	(79,802)	(8,110)
Sewer Enterprise Fund Allocation	(70,305)	(71,692)	(79,802)	(79,802)	(8,110)
<b>Total Salaries Allocations</b>	<b>(140,610)</b>	<b>(143,384)</b>	<b>(159,604)</b>	<b>(159,604)</b>	<b>(16,220)</b>
<b>Operating</b>					
Water Enterprise Fund Allocation	(35,146)	(36,077)	(51,834)	(51,834)	(15,757)
Sewer Enterprise Fund Allocation	(35,146)	(36,077)	(51,834)	(51,834)	(15,757)
<b>Total Operating Allocations</b>	<b>(70,292)</b>	<b>(72,154)</b>	<b>(103,669)</b>	<b>(103,669)</b>	<b>(31,515)</b>
Total Water Allocations	(105,451)	(107,769)	(131,636)	(131,636)	(23,867)
Total Sewer Allocations	(105,451)	(107,769)	(131,636)	(131,636)	(23,867)
<b>Total All Allocations</b>	<b>(210,902)</b>	<b>(215,538)</b>	<b>(263,273)</b>	<b>(263,273)</b>	<b>(47,735)</b>
<b>DPW Engineering</b>					
<b>Salaries</b>					
Water Enterprise Fund Allocation	(179,297)	(172,723)	(186,124)	(186,124)	(13,401)
Sewer Enterprise Fund Allocation	(179,360)	(177,256)	(182,180)	(182,180)	(4,924)
<b>Total Salaries Allocations</b>	<b>(358,657)</b>	<b>(349,979)</b>	<b>(368,304)</b>	<b>(368,304)</b>	<b>(18,325)</b>
<b>Operating</b>					
Water Enterprise Fund Allocation	(15,744)	(14,447)	(13,402)	(13,402)	1,045
Sewer Enterprise Fund Allocation	(12,745)	(11,695)	(10,849)	(10,849)	846
<b>Total Operating Allocations</b>	<b>(28,489)</b>	<b>(26,142)</b>	<b>(24,252)</b>	<b>(24,252)</b>	<b>1,890</b>
Total Water Allocations	(195,041)	(187,170)	(199,526)	(199,526)	(12,356)
Total Sewer Allocations	(192,105)	(188,951)	(193,029)	(193,029)	(4,078)
<b>Total All Allocations</b>	<b>(387,146)</b>	<b>(376,121)</b>	<b>(392,556)</b>	<b>(392,556)</b>	<b>(16,435)</b>
<b>DPW Fleet Maintenance</b>					
<b>Salaries</b>					
Water Enterprise Fund Allocation	(58,594)	(59,099)	(64,341)	(64,341)	(5,242)
Sewer Enterprise Fund Allocation	(58,594)	(59,099)	(64,341)	(64,341)	(5,242)
<b>Total Salaries Allocations</b>	<b>(117,188)</b>	<b>(118,198)</b>	<b>(128,681)</b>	<b>(128,681)</b>	<b>(10,483)</b>
<b>Operating</b>					
Water Enterprise Fund Allocation	(77,436)	(75,938)	(76,058)	(76,058)	(120)
Sewer Enterprise Fund Allocation	(77,436)	(75,938)	(76,058)	(76,058)	(120)
<b>Total Operating Allocations</b>	<b>(154,872)</b>	<b>(151,876)</b>	<b>(152,116)</b>	<b>(152,116)</b>	<b>(240)</b>
Total Water Allocations	(136,030)	(135,037)	(140,399)	(140,399)	(360)
Total Sewer Allocations	(136,030)	(135,037)	(140,399)	(140,399)	(600)
<b>Total All Allocations</b>	<b>(272,060)</b>	<b>(270,074)</b>	<b>(280,797)</b>	<b>(280,797)</b>	<b>(960)</b>

**Water and Sewer Allocations**  
**General Fund Budget Classification**

	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>	<u>BUDGET</u>
	<u>EXPENDED</u>	<u>BUDGETED</u>	<u>DEPT REQ</u>	<u>TM REC</u>	<u>INC/DEC</u>
<b>Middlesex Retirement Assmt.</b>	<b>9,056,624</b>	<b>9,664,114</b>	<b>10,443,911</b>	<b>10,443,911</b>	<b>779,797</b>
Water Enterprise Fund Allocation	(536,995)	(575,149)	(597,524)	(597,524)	(22,375)
Sewer Enterprise Fund Allocation	(52,951)	(56,540)	(60,336)	(60,336)	(3,796)
Cable Enterprise Fund Allocation	(14,096)	(14,552)	(10,839)	(10,839)	3,713
<b>Total Retirement</b>	<b>8,452,582</b>	<b>9,017,873</b>	<b>9,775,212</b>	<b>9,775,212</b>	<b>757,339</b>
<b>Group Insurance</b>	<b>5,115,040</b>	<b>5,879,093</b>	<b>6,477,759</b>	<b>6,477,759</b>	<b>598,666</b>
Water Enterprise Fund Allocation	(371,401)	(450,853)	(428,948)	(428,948)	21,905
Sewer Enterprise Fund Allocation	(141,131)	(158,226)	(176,038)	(176,038)	(17,812)
Cable Enterprise Fund Allocation	(16,930)	(18,246)	(34,278)	(34,278)	(16,032)
<b>Total Group Insurance</b>	<b>4,585,578</b>	<b>5,251,768</b>	<b>5,838,495</b>	<b>5,838,495</b>	<b>586,727</b>
<b>Medicare Tax</b>	<b>352,614</b>	<b>354,187</b>	<b>371,896</b>	<b>371,896</b>	<b>17,709</b>
Water Enterprise Fund Allocation	(28,411)	(31,301)	(31,846)	(31,846)	(545)
Sewer Enterprise Fund Allocation	(9,646)	(11,668)	(12,092)	(12,092)	(424)
Cable Enterprise Fund Allocation	(2,830)	(2,913)	(3,071)	(3,071)	(158)
<b>Total Medicare Tax</b>	<b>311,727</b>	<b>308,305</b>	<b>324,887</b>	<b>324,887</b>	<b>16,582</b>
<b>Property and Liability Insurance</b>	<b>678,240</b>	<b>754,510</b>	<b>838,114</b>	<b>838,114</b>	<b>83,604</b>
Water Enterprise Fund Allocation	(117,324)	(127,686)	(127,989)	(127,989)	(303)
Sewer Enterprise Fund Allocation	(32,736)	(31,852)	(34,712)	(34,712)	(2,860)
<b>Total Property and Liability</b>	<b>528,180</b>	<b>594,972</b>	<b>675,413</b>	<b>675,413</b>	<b>80,441</b>
<b>Total Water Allocations Salaries</b>	<b>(360,140)</b>	<b>(350,476)</b>	<b>(382,262)</b>	<b>(382,262)</b>	<b>(31,786)</b>
<b>Total Sewer Allocations Salaries</b>	<b>(358,502)</b>	<b>(353,184)</b>	<b>(375,220)</b>	<b>(375,220)</b>	<b>(22,036)</b>
<b>Total Water Allocations Operating</b>	<b>(145,502)</b>	<b>(147,367)</b>	<b>(165,735)</b>	<b>(165,735)</b>	<b>(15,098)</b>
<b>Total Sewer Allocations Operating</b>	<b>(141,143)</b>	<b>(141,424)</b>	<b>(158,416)</b>	<b>(158,416)</b>	<b>(16,992)</b>
<b>Total Water Allocations Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sewer Allocations Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Water Allocations Unclassified</b>	<b>(1,054,131)</b>	<b>(1,184,989)</b>	<b>(1,186,307)</b>	<b>(1,186,307)</b>	<b>(1,318)</b>
<b>Total Sewer Allocations Unclassified</b>	<b>(236,464)</b>	<b>(258,286)</b>	<b>(283,178)</b>	<b>(283,178)</b>	<b>(24,892)</b>
<b>Total Cable Allocations Unclassified</b>	<b>(33,856)</b>	<b>(35,711)</b>	<b>(48,188)</b>	<b>(48,188)</b>	<b>(12,477)</b>
<b>Grand Total Water Allocations</b>	<b>(1,559,773)</b>	<b>(1,682,832)</b>	<b>(1,734,303)</b>	<b>(1,734,303)</b>	<b>(51,471)</b>
<b>Grand Total Sewer Allocations</b>	<b>(736,109)</b>	<b>(752,894)</b>	<b>(816,813)</b>	<b>(816,813)</b>	<b>(63,919)</b>
<b>Grand Total Cable Allocatoons</b>	<b>(33,856)</b>	<b>(35,711)</b>	<b>(48,188)</b>	<b>(48,188)</b>	<b>(12,477)</b>
<b>Grand Total All Allocations</b>	<b>(2,329,738)</b>	<b>(2,471,437)</b>	<b>(2,599,304)</b>	<b>(2,599,304)</b>	<b>(127,867)</b>