

TABLE OF ESTIMATED APPROPRIATIONS
(Required by Mass. General Laws, Chapter 41, Section 60)

ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
	Moderator			
1	Officials Expense	-	100	100
		-	100	100
	Select Board			
2	Officials Expense	5,500	-	-
3	Salaries	438,770	671,726	544,005
4	Expense	129,339	137,213	137,213
		573,609	808,939	681,218
	Finance Committee			
7	Salaries	-	-	-
8	Expense	2,805	3,210	3,210
		2,805	3,210	3,210
	Reserve Fund			
10	Reserves	-	144,000	144,000
	Finance Department			
12	Salaries	723,946	881,954	814,438
13	Expense	460,199	851,105	822,490
		1,184,144	1,733,059	1,636,928
	Assessor			
17	Officials Expense	300.00	300	300
18	Salaries	185,204	231,291	239,890
19	Expense	54,998	52,300	59,250
		240,502	283,891	299,440
	Town Counsel			
29	Salaries	2,000	2,000	2,000
30	Expense	90,079	110,000	110,000
		92,079	112,000	112,000

ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
	Human Resources			
241	Salaries	-	-	267,460
242	Expense	-	-	15,000
		-	-	282,460
	Parking Clerk			
35	Expense	25,339	12,650	12,650
	Town Clerk			
39	Salaries	208,611	212,069	224,945
40	Expense	20,696	11,887	13,787
		229,307	223,956	238,732
	Election and Registration Department			
43	Salaries	22,712	28,415	36,150
44	Expense	48,431	33,365	55,265
		71,143	61,780	91,415
	Planning Board			
50	Expense	3,175	1,675	1,675
	Public Buildings Department			
55	Salaries	124,160	126,252	131,000
56	Expense	118,445	121,549	142,945
		242,606	247,801	273,945
VOTE	TOTAL GENERAL GOVERNMENT	2,642,044	3,633,061	3,777,773
	Police Department			
62	Salaries	4,627,646	4,516,504	4,644,044
63	Expense	241,533	206,053	235,909
		4,869,179	4,722,556	4,879,953
	Fire Department			
68	Salaries	4,515,271	4,967,323	5,202,528
69	Expense	218,406	235,919	281,951
		4,733,678	5,203,241	5,484,479

ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
	Building Inspection Department			
73	Salaries	541,796	551,682	548,045
74	Expense	51,054	55,993	120,693
		592,850	607,675	668,738
	Sealer of Weights and Measures			
80	Expense	-	250	250
	Animal Inspector			
86	Salaries	2,400	2,400	2,400
VOTE	TOTAL PUBLIC SAFETY	10,198,106	10,536,123	11,035,820
	School Department			
101	Schools	42,676,176	44,837,273	46,759,111
VOTE	TOTAL SCHOOLS	42,676,176	44,837,273	46,759,111
	Engineering			
105	Salaries	180,526	193,685	199,914
106	Expense	9,130	10,645	10,645
		189,657	204,330	210,559
	Public Works (Highway, Tree, Drains)			
112	Salaries	1,376,613	1,514,951	1,606,217
113	Expense	214,354	203,955	275,045
116	Maintain Streets and Sidewalks	26,845	98,141	15,726
		1,617,812	1,817,047	1,896,988
117	Snow Removal	194,858	105,000	105,000
	Waste Collection			
126	Salaries	439,916	475,175	503,274
127	Expense	1,958,320	2,036,030	2,222,164
128	Landfill Monitoring Expense	114,600	114,600	114,600
		2,512,836	2,625,804	2,840,038

ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
	Cemetery Department			
141	Officials Expense	300	300	300
142	Salaries	410,289	441,909	456,448
143	Expense	26,310	30,621	35,793
		436,899	472,830	492,541
VOTE	TOTAL PUBLIC WORKS AND FACILITIES	4,952,062	5,225,012	5,545,126
	Health Department			
153	Officials Expense	400	400	400
154	Salaries	220,818	228,739	236,477
155	Expense	75,396	83,952	87,313
		296,613	313,091	324,190
	Council on Aging			
164	Salaries	328,006	375,563	392,649
165	Expense	11,990	14,050	14,050
		339,996	389,613	406,699
	Veterans Benefits			
175	Salaries	74,587	76,576	62,258
176	Expense	1,783	2,343	2,543
178	Benefits	46,328	45,000	45,000
		122,698	123,919	109,801
VOTE	TOTAL HUMAN SERVICES	759,307	826,623	840,690
	Abbot Public Library			
186	Salaries	980,750	1,054,390	1,088,496
187	Expense	274,661	269,066	295,626
		1,255,412	1,323,456	1,384,122
	Recreation & Parks Department			
190	Salaries	654,766	698,169	724,387
191	Expense	205,174	243,629	253,950
		859,940	941,798	978,337

ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
	Memorial & Veterans Day			
210	Expense	6,840	7,550	7,550
VOTE	TOTAL CULTURE AND RECREATION	2,122,192	2,272,804	2,370,009
	Maturing Bonds and Interest			
214	Maturing Debt	6,465,000	6,980,000	7,540,000
215a	Long-term Interest	3,641,619	4,021,616	3,453,075
215b	Short-term Interest			65,000
VOTE	TOTAL DEBT SERVICE	10,106,619	11,001,616	11,058,075
	Other General Government			
118	Street Lighting	98,299	128,820	128,820
216	Utility Reserve	84,683	100,000	50,000
217	Contributory Retirement Fund	4,151,398	4,493,049	4,879,451
218	Medicare	1,354,076	1,508,730	1,039,000
219	Workers Compensation/111F	397,169	397,169	398,000
220	Training	11,882	15,000	15,000
221	Group Insurance	11,033,716	13,916,513	13,698,018
222	Other Insurance	671,535	776,405	800,218
223	Salary Reserve	42,695	50,000	50,000
224	Noncontributory Retirement	-	-	-
225	Energy Reserve	463,811	428,544	140,000
226	Other Post-Employment Benefits	250,000	250,000	-
229	Stabilization Fund	250,000	-	-
VOTE	TOTAL OTHER GENERAL GOVERNMENT	18,809,264	22,064,230	21,198,507
	TOTAL GENERAL FUND ACCOUNTS	92,265,770	100,396,742	102,585,111

(Enterprise Funds Required by Mass. General Laws, Chapter 44, Section 53F½)

ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
	Sewer			
227	Salaries	862,626	1,023,759	1,127,582
228	Expense	947,566	971,396	1,116,422
230	South Essex Sewer District	3,190,903	3,229,500	3,150,539
VOTE	TOTAL SEWER ENTERPRISE FUND	5,001,095	5,224,655	5,394,543
	Water			
231	Salaries	813,671	1,015,712	1,102,313
232	Expense	856,403	948,661	1,162,980
235	Mass Water Resource Authority	3,467,312	3,854,340	3,942,140
VOTE	TOTAL WATER ENTERPRISE FUND	5,137,386	5,818,713	6,207,433
	Light			
236	Operating Expenditures			
	Harbor			
238	Salaries	376,692	473,213	475,153
239	Expense	467,186	495,299	525,966
240	Outlays	167,251	116,000	180,000
VOTE	TOTAL HARBOR ENTERPRISE FUND	1,011,128	1,084,512	1,181,119
	TOTAL ENTERPRISES	11,149,609	12,127,880	12,783,095
	TOTAL BUDGETS	103,415,379	112,524,622	115,368,206

FY 2025 General Fund Revenue:

Property Tax Levy	73,202,404
New Growth	300,000
Debt Exclusions	<u>10,993,076</u>
Total Property Taxes	84,495,480
Less: Overlay/Amts to be raised	<u>-422,068</u>
Total Property Taxes Available	84,073,412
State Aid	8,231,403
Less State Assessments	<u>-2,118,680</u>
Net State Aid	6,112,723
Local Receipts	7,092,340
Perpetual Care Fund Transfer	26,000
ConCom Fund Transfer	<u>9,000</u>
Total Other Available Funds	35,000
Water, Sewer, Harbor Gen Govt	359,693
Free Cash	5,500,000
Municipal Light Surplus	<u>330,000</u>
Total Funds voted to reduce tax rate	5,830,000
Total General Fund Revenue	<u>103,503,168</u>
General Fund Operating Budget	102,585,111*
Tax Levy Funded Warrant Articles	918,057
Total General Fund Expenses	<u>103,503,168</u>

FY 2025 Enterprise Funds Revenues:

Water User Charges	6,175,433
Water Retained Earnings	<u>32,000</u>
Total Water Revenue	6,207,433
Sewer User Charges	5,369,543
Sewer Retained Earnings	<u>25,000</u>
Total Sewer Revenue	5,394,543
Harbor User Charges	1,001,119
Harbor Retained Earnings	<u>180,000</u>
Total Harbor Revenue	1,181,119
Total Enterprise Revenue	<u>12,783,095</u>
Water Enterprise Budget	6,207,433
Sewer Enterprise Budget	5,394,543
Harbor Enterprise Budget	1,181,119
Total Enterprise Budgets	<u>12,783,095*</u>

***Total General Fund and Enterprise Revenue for Budget \$115,368,206**

FY2025 WARRANT ARTICLES	TOTAL	TAX LEVY	SEWER RETAINED	WATER RETAINED	FREE CASH	WASTE REVOLVING
Article 4 Unpaid Accounts (<i>Paid in FY24 not in FY25Levy</i>)	23,633.49	-				
Article 6 Purchase of Equipment of Several Departments	176,784				176,784	
Article 7 Lease Purchase	447,354				421,275	26,079
Article 8 Capital Improvements for Public Buildings	401,941				401,941	
Article 9 Walls and Fences	50,000	50,000				
Article 10 Storm Sewer Construction	400,000	400,000				
Article 11a Water Department Construction	2,600,000			2,600,000		
Article 11b Sewer Department Construction	2,850,000		2,850,000			
Article 17 Essex North Shore Agricultural and Technical School	468,057	468,057				
Total FY2025 Warrant Articles	7,417,769.49	918,057	2,850,000	2,600,000	1,000,000	26,079