

# Article 26 Expenses of Several Departments

Sponsored by the Finance Director

**Purpose:** To see what sums of money the Town will raise and appropriate, including appropriations from Federal Revenue Sharing moneys, to defray the necessary and usual expenses of the several departments of the Town for the fiscal year beginning July 1, 2024, or take any other action relative thereto.

**To fund the annual budget that the sum of \$115,368,206 be appropriated, \$102,585,111 to be raised from taxation and other available funds, \$12,783,095 from available funds from the Enterprise Funds.**

FY2025 REVENUE SOURCES	AMOUNT	FY2025 GENERAL FUND OPERATING BUDGET	AMOUNT	FY2025 TAX LEVY WARRANT ARTICLES	TAX LEVY	FY2025 FUNDS	AMOUNT
Property Taxes	84,073,412	General Government	3,777,773	Article 9 Walls and Fences	50,000	General Fund	102,585,111
Net State Aid	6,112,723	Public Safety	11,035,820	Article 10 Storm Sewer Construction	400,000	Water Enterprise	6,207,433
Local Receipts	7,092,340	Schools	46,759,111	Article 17 Essex North Shore Tech	468,057	Sewer Enterprise	5,394,543
Other Available Funds:	35,000	Public Works & Facilities	5,545,126	<b>Total FY2025 Warrant Articles</b>	<b>918,057</b>	Harbor Enterprise	1,181,119
Water, Sewer, Harbor Gen Govt	359,693	Human Services	840,690	<b>TAX LEVY EXPENSES</b>	<b>AMOUNT</b>	<b>Total FY25 Budgets</b>	<b>115,368,206</b>
Total Funds voted to reduce tax rate	5,830,000	Culture and Recreation	2,370,009	<b>FY25 BUDGET</b>	102,585,111		
<b>Total FY25 Revenues</b>	<b>103,503,168</b>	Debt Service	11,058,075	<b>FY25 ARTICLES</b>	918,057		
		Other General Government	21,198,507	<b>Total FY25 Expenses</b>	<b>103,503,168</b>		
		<b>Total FY25 Budget</b>	<b>102,585,111</b>				



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

ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
<b>Moderator</b>				
1	Officials Expense	-	100	100
		-	<b>100</b>	<b>100</b>
<b>Select Board</b>				
2	Officials Expense	5,500	-	-
3	Salaries	438,770	671,726	544,005
4	Expense	129,339	137,213	137,213
		<b>573,609</b>	<b>808,939</b>	<b>681,218</b>
<b>Finance Committee</b>				
7	Salaries	-	-	-
8	Expense	2,805	3,210	3,210
		<b>2,805</b>	<b>3,210</b>	<b>3,210</b>
<b>Reserve Fund</b>				
10	Reserves	-	<b>144,000</b>	<b>144,000</b>
<b>Finance Department</b>				
12	Salaries	723,946	881,954	814,438
13	Expense	460,199	851,105	822,490
		<b>1,184,144</b>	<b>1,733,059</b>	<b>1,636,928</b>



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ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
<b>Assessor</b>				
17	Officials Expense	300.00	300	300
18	Salaries	185,204	231,291	239,890
19	Expense	54,998	52,300	59,250
		<b>240,502</b>	<b>283,891</b>	<b>299,440</b>
<b>Town Counsel</b>				
29	Salaries	2,000	2,000	2,000
30	Expense	90,079	110,000	110,000
		<b>92,079</b>	<b>112,000</b>	<b>112,000</b>
<b>Human Resources</b>				
241	Salaries	-	-	267,460
242	Expense	-	-	15,000
		-	-	<b>282,460</b>
<b>Parking Clerk</b>				
35	Expense	<b>25,339</b>	<b>12,650</b>	<b>15,650</b>
<b>Town Clerk</b>				
39	Salaries	208,611	212,069	224,945
40	Expense	20,696	11,887	13,787
		<b>229,307</b>	<b>223,956</b>	<b>238,732</b>
<b>Election and Registration Department</b>				
43	Salaries	22,712	28,415	36,150
44	Expense	48,431	33,365	55,265
		<b>71,143</b>	<b>61,780</b>	<b>91,415</b>



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ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
50	<b>Planning Board</b> Expense	3,175	1,675	1,675
55	<b>Public Buildings Department</b> Salaries	124,160	126,252	131,000
56	Expense	118,445	121,549	142,945
		<b>242,606</b>	<b>247,801</b>	<b>273,945</b>
<b>VOTE</b>	<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,642,044</b>	<b>3,633,061</b>	<b>3,777,773</b>
62	<b>Police Department</b> Salaries	4,627,646	4,516,504	4,644,044
63	Expense	241,533	206,053	235,909
		<b>4,869,179</b>	<b>4,722,556</b>	<b>4,879,953</b>
68	<b>Fire Department</b> Salaries	4,515,271	4,967,323	5,202,528
69	Expense	218,406	235,919	281,951
		<b>4,733,678</b>	<b>5,203,241</b>	<b>5,484,479</b>
73	<b>Building Inspection Department</b> Salaries	541,796	551,682	548,045
74	Expense	51,054	55,993	120,693
		<b>592,850</b>	<b>607,675</b>	<b>668,738</b>
80	<b>Sealer of Weights and Measures</b> Expense	-	250	250



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ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
86	<b>Animal Inspector</b> Salaries	2,400	2,400	2,400
<b>VOTE</b>	<b>TOTAL PUBLIC SAFETY</b>	<b>10,198,106</b>	<b>10,536,123</b>	<b>11,035,820</b>
101	<b>School Department</b> Schools	42,676,176	44,837,273	46,759,111
<b>VOTE</b>	<b>TOTAL SCHOOLS</b>	<b>42,676,176</b>	<b>44,837,273</b>	<b>46,759,111</b>
105	<b>Engineer</b> Salaries	180,526	193,685	199,914
106	Expense	9,130	10,645	10,645
		<b>189,657</b>	<b>204,330</b>	<b>210,559</b>
112	<b>Public Works (Highway, Tree, Drains)</b> 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
		<b>1,617,812</b>	<b>1,817,047</b>	<b>1,896,988</b>
117	Snow Removal	194,858	105,000	105,000



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ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
<b>Waste Collection</b>				
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
		<b>2,512,836</b>	<b>2,625,804</b>	<b>2,840,038</b>
<b>Cemetery Department</b>				
141	Officials Expense	300	300	300
142	Salaries	410,289	441,909	456,448
143	Expense	26,310	30,621	35,793
		<b>436,899</b>	<b>472,830</b>	<b>492,541</b>
<b>VOTE</b>	<b>TOTAL PUBLIC WORKS AND FACILITIES</b>	<b>4,952,062</b>	<b>5,225,012</b>	<b>5,545,126</b>
<b>Health Department</b>				
153	Officials Expense	400	400	400
154	Salaries	220,818	228,739	236,477
155	Expense	75,396	83,952	87,313
		<b>296,613</b>	<b>313,091</b>	<b>324,190</b>
<b>Council on Aging</b>				
164	Salaries	328,006	375,563	392,649
165	Expense	11,990	14,050	14,050
		<b>339,996</b>	<b>389,613</b>	<b>406,699</b>



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ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
<b>Veterans Benefits</b>				
175	Salaries	74,587	76,576	62,258
176	Expense	1,783	2,343	2,543
178	Benefits	46,328	45,000	45,000
		<b>122,698</b>	<b>123,919</b>	<b>109,801</b>
<b>VOTE</b>	<b>TOTAL HUMAN SERVICES</b>	<b>759,307</b>	<b>826,623</b>	<b>840,690</b>
<b>Abbot Public Library</b>				
186	Salaries	980,750	1,054,390	1,088,496
187	Expense	274,661	269,066	295,626
		<b>1,255,412</b>	<b>1,323,456</b>	<b>1,384,122</b>
<b>Recreation and Park Department</b>				
190	Salaries	654,766	698,169	724,387
191	Expense	205,174	243,629	253,950
		<b>859,940</b>	<b>941,798</b>	<b>978,337</b>
<b>Memorial &amp; Veterans Day</b>				
210	Expense	6,840	7,550	7,550
<b>VOTE</b>	<b>TOTAL CULTURE AND RECREATION</b>	<b>2,122,192</b>	<b>2,272,804</b>	<b>2,370,009</b>





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ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
<b>Maturing Bonds and Interest</b>				
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
<b>VOTE</b>	<b>TOTAL DEBT SERVICE</b>	<b>10,106,619</b>	<b>11,001,616</b>	<b>11,058,075</b>
<b>Other General Government</b>				
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	-	-
<b>VOTE</b>	<b>TOTAL OTHER GENERAL GOVERNMENT</b>	<b>18,809,264</b>	<b>22,064,230</b>	<b>21,198,507</b>
<b>TOTAL GENERAL FUND ACCOUNTS</b>		<b>92,265,770</b>	<b>100,396,742</b>	<b>102,585,111</b>





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

ITEM	DESCRIPTION	FY2023 EXPENDED	FY2024 APPROVED	FY2025 PROPOSED
<b>Sewer</b>				
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
<b>VOTE</b>	<b>TOTAL SEWER ENTERPRISE FUND</b>	<b>5,001,095</b>	<b>5,224,655</b>	<b>5,394,543</b>
<b>Water</b>				
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
<b>VOTE</b>	<b>TOTAL WATER ENTERPRISE FUND</b>	<b>5,137,386</b>	<b>5,818,713</b>	<b>6,207,433</b>
<b>Light</b>				
236	Operating Expenditures			
<b>Harbor</b>				
238	Salaries	376,692	473,213	475,153
239	Expense	467,186	495,299	525,966
240	Outlays	167,251	116,000	180,000
<b>VOTE</b>	<b>TOTAL HARBOR ENTERPRISE FUND</b>	<b>1,011,128</b>	<b>1,084,512</b>	<b>1,181,119</b>
<b>TOTAL ENTERPRISES</b>		<b>11,149,609</b>	<b>12,127,880</b>	<b>12,783,095</b>
<b>TOTAL BUDGETS</b>		<b>103,415,379</b>	<b>112,524,622</b>	<b>115,368,206</b>



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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				
<b>Total FY2025 Warrant Articles</b>	<b>7,417,769.49</b>	<b>918,057</b>	<b>2,850,000</b>	<b>2,600,000</b>	<b>1,000,000</b>	<b>26,079</b>

