

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

ITEM	DESCRIPTION	FY2025	FY2025	FY2026	FY2027	\$ CHANGE	% CHANGE
		BUDGET	EXPENDED	BUDGET	PROPOSED	FY26-FY27	FY26-FY27
Moderator							
1	Officials Expense	100	100	100	100	-	0.00%
		100	100	100	100	-	0.00%
Select Board							
2	Officials Expense	-	-	5,500	-	(5,500)	-100.00%
3	Salaries	544,005	369,673	502,138	502,714	576	0.11%
4	Expense	200,213	212,251	192,413	220,462	28,049	14.58%
		744,218	581,924	700,051	723,176	23,125	3.30%
Finance Committee							
7	Salaries	-	-	-	-	-	0.00%
8	Expense	3,210	2,985	6,375	6,375	-	0.00%
		3,210	2,985	6,375	6,375	-	0.00%
Reserve Fund							
10	Reserves	144,000	-	444,000	414,000	(30,000)	-6.76%
Finance Department							
12	Salaries	814,438	798,886	841,786	847,395	5,609	0.67%
13	Expense	759,490	901,017	847,127	931,410	84,283	9.95%
		1,573,928	1,699,903	1,688,913	1,778,805	89,892	5.32%
Assessor							
17	Officials Expense	300	300	300	300	-	0.00%
18	Salaries	239,890	263,503	258,696	268,502	9,806	3.79%
19	Expense	59,250	121,602	135,225	119,201	(16,024)	-11.85%
		299,440	385,405	394,221	388,003	(6,218)	-1.58%
Town Counsel							
29	Salaries	2,000	2,000	2,000	2,000	-	0.00%
30	Expense	110,000	170,352	113,000	276,000	163,000	144.25%
		112,000	172,352	115,000	278,000	163,000	141.74%
Parking Clerk							
35	Expense	12,650	4,080	8,400	8,400	-	0.00%
Town Clerk							
39	Salaries	224,945	224,727	231,396	173,785	(57,611)	-24.90%
40	Expense	13,787	17,953	13,337	28,092	14,755	110.63%
		238,732	242,680	244,733	201,877	(42,856)	-17.51%
Election and Registration Department							
43	Salaries	36,150	13,114	16,150	49,150	33,000	204.33%
44	Expense	55,265	67,833	54,865	83,050	28,185	51.37%
		91,415	80,947	71,015	132,200	61,185	86.16%
Planning Board							
50	Expense	1,675	7,835	5,775	1,775	(4,000)	-69.26%

ITEM	DESCRIPTION	FY2025	FY2025	FY2026	FY2027	\$ CHANGE	% CHANGE
		BUDGET	EXPENDED	BUDGET	PROPOSED	FY26-FY27	FY26-FY27
Public Buildings Department							
55	Salaries	131,000	126,862	136,931	18,976	(117,955)	-86.14%
56	Expense	142,945	135,478	149,895	159,695	9,800	6.54%
		273,945	262,340	286,826	178,671	(108,155)	-37.71%
Human Resources Department							
57	Salaries	267,460	269,369	279,927	299,491	19,564	6.99%
58	Expense	15,000	89,083	15,000	3,989	(11,011)	-73.41%
		282,460	358,452	294,927	303,480	8,553	2.90%
Comm Dev & Planning Department							
59	Salaries	-	252,947	456,696	177,946	(278,750)	-61.04%
60	Expense	-	86,235	37,706	25,736	(11,970)	-31.75%
		-	339,181	494,402	203,682	(290,720)	-58.80%
VOTE TOTAL GENERAL GOVERNMENT		3,777,773	4,138,185	4,754,738	4,618,544	(136,194)	-2.86%
Police Department							
62	Salaries	4,644,044	4,608,022	4,730,006	4,988,616	258,610	5.47%
63	Expense	235,909	248,153	254,681	228,298	(26,383)	-10.36%
		4,879,953	4,856,174	4,984,687	5,216,914	232,227	4.66%
Fire Department							
68	Salaries	5,202,528	4,996,060	5,220,615	5,644,187	423,572	8.11%
69	Expense	281,951	453,642	340,645	372,780	32,135	9.43%
		5,484,479	5,449,701	5,561,260	6,016,967	455,707	8.19%
Building Inspection Department							
73	Salaries	548,045	443,894	599,354	587,071	(12,283)	-2.05%
74	Expense	120,693	110,047	87,959	36,259	(51,700)	-58.78%
		668,738	553,941	687,313	623,330	(63,983)	-9.31%
Sealer of Weights and Measures							
80	Expense	250	1,050	2,100	2,100	-	0.00%
Animal Inspector							
86	Salaries	2,400	2,400	2,400	2,400	-	0.00%
VOTE TOTAL PUBLIC SAFETY		11,035,820	10,863,267	11,237,760	11,861,711	623,951	5.55%
School Department							
101	Schools	46,759,111	46,294,268	49,120,287	47,620,287	(1,500,000)	-3.05%
VOTE TOTAL SCHOOLS		46,759,111	46,294,268	49,120,287	47,620,287	(1,500,000)	-3.05%

ITEM	DESCRIPTION	FY2025	FY2025	FY2026	FY2027	\$ CHANGE	% CHANGE
		BUDGET	EXPENDED	BUDGET	PROPOSED	FY26-FY27	FY26-FY27
Engineer							
105	Salaries	199,914	41,994	-	-	-	0.00%
106	Expense	10,645	808	-	-	-	0.00%
		210,559	42,802	-	-	-	0.00%
Public Works (Highway, Tree, Drains)							
112	Salaries	1,606,217	1,504,796	1,851,836	1,868,711	16,875	0.91%
113	Expense	275,045	229,250	391,180	437,560	46,380	11.86%
116	Maintain Streets and Sidewalks	15,726	19,447	58,026	63,500	5,474	9.43%
		1,896,988	1,753,493	2,301,042	2,369,771	68,729	2.99%
117	Snow Removal	105,000	311,368	105,000	105,000	-	0.00%
Waste Collection							
126	Salaries	503,274	482,394	634,777	569,999	(64,778)	-10.20%
127	Expense	2,222,164	2,222,548	2,194,025	1,105,745	(1,088,280)	-49.60%
128	Landfill Monitoring Expense	114,600	114,600	114,600	114,600	-	0.00%
		2,840,038	2,819,542	2,943,402	1,790,344	(1,153,058)	-39.17%
NEW Curbside Collection							
129	Salaries	-	-	-	69,000	69,000	100.00%
130	Expense	-	-	-	2,117,516	2,117,516	100.00%
		-	-	-	2,186,516	2,186,516	100.00%
Cemetery Department							
141	Officials Expense	300	580	300	300	-	0.00%
142	Salaries	456,448	434,286	459,670	374,906	(84,764)	-18.44%
143	Expense	35,793	33,719	35,073	35,333	260	0.74%
		492,541	468,585	495,043	410,539	(84,504)	-17.07%
VOTE TOTAL PUBLIC WORKS AND FACILITIES		5,545,126	5,395,790	5,844,487	6,862,170	1,017,683	17.41%
Health Department							
153	Officials Expense	400	400	400	400	-	0.00%
154	Salaries	236,477	222,819	237,560	253,939	16,379	6.89%
155	Expense	87,313	82,575	88,081	84,981	(3,100)	-3.52%
		324,190	305,794	326,041	339,320	13,279	4.07%
Council on Aging							
164	Salaries	392,649	392,648	395,401	351,118	(44,283)	-11.20%
165	Expense	14,050	14,050	28,059	36,259	8,200	29.22%
		406,699	406,698	423,460	387,377	(36,083)	-8.52%
Veterans Benefits							
175	Salaries	62,258	61,942	78,725	80,572	1,847	2.35%
176	Expense	2,543	4,200	4,800	9,300	4,500	93.75%
178	Benefits	45,000	62,906	65,000	65,000	-	0.00%
		109,801	129,048	148,525	154,872	6,347	4.27%
VOTE TOTAL HUMAN SERVICES		840,690	841,540	898,026	881,569	(16,457)	-1.83%

ITEM	DESCRIPTION	FY2025	FY2025	FY2026	FY2027	\$ CHANGE	% CHANGE
		BUDGET	EXPENDED	BUDGET	PROPOSED	FY26-FY27	FY26-FY27
Abbot Public Library							
186	Salaries	1,088,496	1,042,706	1,148,053	667,580	(480,473)	-41.85%
187	Expense	295,626	295,695	345,239	190,053	(155,186)	-44.95%
		1,384,122	1,338,401	1,493,292	857,633	(635,659)	-42.57%
Recreation and Park Department							
190	Salaries	724,387	669,293	749,527	702,216	(47,311)	-6.31%
191	Expense	253,950	235,288	287,500	300,818	13,318	4.63%
		978,337	904,581	1,037,027	1,003,034	(33,993)	-3.28%
Memorial & Veterans Day							
210	Expense	7,550	4,488	7,550	9,500	1,950	25.83%
VOTE TOTAL CULTURE AND RECREATION		2,370,009	2,247,470	2,537,869	1,870,167	(667,702)	-26.31%
Maturing Bonds and Interest							
214	Maturing Debt	7,540,000	7,540,000	5,955,000	7,251,017	1,296,017	21.76%
215	Interest	3,518,075	3,545,298	3,359,141	3,847,381	488,240	14.53%
	TOTAL DEBT SERVICE	11,058,075	11,085,298	9,314,141	11,098,398	1,784,257	19.16%
Other General Government							
118	Street Lighting	128,820	73,630	60,000	60,000	-	0.00%
216	Utility Reserve	50,000	46,060	-	-	-	0.00%
217	Contributory Retirement Fund	4,879,451	4,879,451	5,380,625	5,843,360	462,735	8.60%
218	Medicare	272,000	248,379	280,000	277,629	(2,371)	-0.85%
219	Transfer to Workers Compensation/111F	398,000	398,000	398,000	300,338	(97,662)	-24.54%
220	Training	15,000	12,100	15,000	-	(15,000)	-100.00%
221	Group Insurance	14,465,018	12,994,934	15,100,893	16,754,748	1,653,855	10.95%
222	Other Insurance	800,218	799,955	964,554	978,309	13,755	1.43%
223	Salary Reserve	50,000	20,478	50,000	145,000	95,000	190.00%
224	Noncontributory Retirement	-	-	-	-	-	0.00%
225	Energy Reserve	140,000	9,589	-	-	-	0.00%
226	Other Post Employment Benefits	-	-	250,000	-	(250,000)	-100.00%
229	Stabilization Fund	-	-	-	-	-	0.00%
241	Flex Spending Admin Charge	-	5,282	-	8,500	8,500	100.00%
242	Transfer to Fireworks Trust	-	25,529	-	-	-	0.00%
243	Transfer to Other Special Revenue Fund	-	65,000	-	-	-	0.00%
244	Unemployment	-	-	-	597,208	597,208	100.00%
VOTE TOTAL OTHER GENERAL GOVERNMENT		21,198,507	19,578,386	22,499,072	24,965,092	2,466,020	10.96%
TOTAL GENERAL FUND ACCOUNTS		102,585,111	100,444,204	106,206,380	109,777,938	3,571,558	3.36%

ITEM	DESCRIPTION	FY2025	FY2025	FY2026	FY2027	\$ CHANGE	% CHANGE
		BUDGET	EXPENDED	BUDGET	PROPOSED	FY26-FY27	FY26-FY27
Sewer							
227	Salaries	1,127,582	1,014,439	1,150,375	1,673,018	522,643	45.43%
228	Expense	1,116,422	816,982	1,114,149	852,953	(261,196)	-23.44%
230	South Essex Sewer District	3,150,539	3,150,539	3,267,745	2,273,320	(994,425)	-30.43%
VOTE	TOTAL SEWER ENTERPRISE FUND	5,394,543	4,981,959	5,532,269	4,799,291	(732,978)	-13.25%
Water							
231	Salaries	1,102,313	927,397	1,140,856	1,703,041	562,185	49.28%
232	Expense	1,162,980	947,395	1,248,799	939,541	(309,258)	-24.76%
235	Mass Water Resource Authority	3,942,140	3,569,938	4,074,302	4,222,719	148,417	3.64%
VOTE	TOTAL WATER ENTERPRISE FUND	6,207,433	5,444,730	6,463,957	6,865,301	401,344	6.21%
Light							
236	Operating Expenditures						
Harbor							
238	Salaries	475,153	449,908	490,136	755,711	265,575	54.18%
239	Expense	525,966	520,403	586,738	363,789	(222,949)	-38.00%
240	Outlays	180,000	150,107	200,000	200,000	-	0.00%
VOTE	TOTAL HARBOR ENTERPRISE FUND	1,181,119	1,120,418	1,276,874	1,319,500	42,626	3.34%
TOTAL ENTERPRISES		12,783,095	11,547,107	13,273,100	12,984,092	(289,008)	-2.18%
TOTAL BUDGETS		115,368,206	111,991,311	119,479,480	122,762,030	3,282,550	2.75%