2-26-2026

Good morning!

Before I present the Town of Abington's FY27 Budgets I wanted to share some background information on how as a community we have gotten to this point financially. You will see from the slides shown the budget busters, healthcare, pensions, fuel, utilities, CBA's and debt services. I do want to thank Andrew Nocon for pulling these slides together for me.

It is important to note that our CBA's have been fair and competitive to ensure that our employees feel respected and appreciated for the work they do each day on behalf of our residents. Our town budget, just like any of our surrounding towns, is comprised of approximately 80% of labor costs. Our pension cost in Plymouth County is accelerated to get Plymouth County pension fund fully funded by 2032. Special thanks to Treasurer O'Brien and the Plymouth County Commissioners for being so far sighted in the initiative. On a bright note, once the pension fund is fully funded a portion of those funds, that won't be needed can be used to support our general government and school needs.

From a revenue perspective our local aid is not keeping pace with the cost of doing business. This year's unrestricted local aid after you take out the state assessments nets out to approximately 1.1% increase over the previous fiscal year and Chapter 70 local aid at approximately 2.3%. Our local receipts are trailing off due to the economy; you will see that for FY26 local receipts (excise, permits, investment income, Medicaid reimbursement and Marijuana Excise Tax are trending down approximately 18.5%. This is significant when the cost to provide those services demanded by our residents for public safety, education, human services, trash, water and sewer continue to rise with inflation.

Moving forward to FY27, the Select Board's vision is to keep our residents safe with excellently trained police and fire personnel, to provide a safe and comprehensive learning environment in our schools that will get our children prepared for college, trade and adult life. The town will continue to move ahead in FY27 by meeting the requirements of providing a 21st Century Community that will include the fruits of our

residents' investment with the opening of a new fire HQ and DPW facility. Just a month ago the town saw the opening of the new fuel depot and salt shed, both integral to the sound operation of our Town Government. I would be remiss if I didn't mention our phenomenal library and the wonderful programs their staff provide to our families, residents and seniors. We are blessed with a beautiful Senior Center whose leadership and staff are dedicated and committed to providing unparallel opportunities for our seniors to remain physically active, well-educated and informed on senior issues, providing meals on wheels to our seniors who can't get out of their home, travel opportunities and other social activities. keeping their mind and body strong.

As we approach FY27 I want to be honest with the residents this will be a very difficult and challenging budget hindered by a decrease in local revenues, a smaller share of local aid and the need for an override to provide these level services, providing that the Legislative Body, Town Meeting, supports these needs. We are not alone, more than (40) other communities in

Massachusetts are facing similar circumstances. I will take all steps necessary to minimize our costs and employ all efforts to generate additional revenue.

Proceed with the actual Budget Presentation:

FY27 Budget Presentation

Now that you have seen the actual budgets, level funded and level service budgets town government and our residents must decide what they want for services and what they are willing to give up. A level funded budget will give the town the exact funding level they had in FY26, but it is a reduction in services, because several expenses continue to increase pensions, healthcare anticipated (8% increase), CBA's, fuel costs, utilities and debt services.

A level service budget if supported by a positive vote at Town Meeting and a positive vote at the Special Election will provide our residents with the same level of services that were provided in FY26 but will require an infusion of additional funds ($3,625,439) to cover the increase in providing those services through an override. The override will require our residents to pay

a few more dollars weekly to maintain the same level of services received in FY26. I have asked our Town Accountant to put up on the town's website a calculator for residents to cost out what the increase will be for their additional costs. I have found this to be very helpful in getting support from the taxpayers when they can see firsthand what it will cost them.

COST SAVINGS/ADDITIONAL REVENUE

- Sell off through an RFP town property, North School and Center School
- Reduce the Town Hall Fleet of vehicles
- Require purchase of Hybrid vehicles or electric vehicles
- Re-Bid Trash and Recycling Contract
- Review and Re-Bid Insurance for property and Health Insurance
- Look into purchasing through state approved sites for 1–2-year-old vehicles including trucks.
- Consolidation of municipal services through inter-municipal agreements for Veterans Services, Animal Control, we already shared dispatch, inspections for BOH and Building, explore regional

school system options and other opportunities that present themselves.

Other Challenges:

Capital Investment Plan

Capital Budget Needs, Roofs, HVAC, parking lots, paving streets, sidewalks etc.

Maintenance of Town Buildings

TOGETHER WE WILL GET THROUGH THIS DIFFICULT TIME IN ABINGTON TO COME OUT OF THIS CHALLENGE STRONGER AND RESILLENT.

Thank you!

QUESTIONS

FY26 Budget

- As of the most recent storm, the snow and ice deficit is approximately $1.2 million.
- We are anticipating a deficit in the police budget.
    - Due to Shift coverage/OT costs
    - New officers finally on the streets: should help mitigate these costs
- Mandated a 10% cut to all remaining expense budgets to help offset the deficit
- Can cover much of the deficit with excess solar credits sold to Stoughton and Avon
    - Net metering program; electricity purchased at a 20% discount compared to the market
- Any remaining snow and ice deficit will have to be paid out of stabilization or made up on next year's recap
    - Current stabilization fund balance is about $3.2 million

FY27 Budget

- Current Status
    - Level-funded budget
        - Requires $2.8 million of free cash, which would leave about $300k for capital
        - Still includes cuts
    - Level-service budget
        - Estimated $3.6 million override – NOT FINAL
        - Menu approach
    - Debt schedule, enterprise reimbursements will change
    - Unemployment costs need to be calculated
        - Will be partially offset by cuts to health insurance
- Revenues
    - State aid increase by 1% net or 184k
    - Worsening US economy will impact local receipts: flat estimate over prior year

Date Printed: 2/26/2026

General Fund Budget Summary

	FY26 Town Meeting	FY27 Level Funded	FY27 Level Service
Total Revenues	73,072,793	74,853,149	74,853,149
Operating Expenses	73,047,803	77,661,408	81,286,848
Warrant Articles (Excluding Transfers)	24,990	27,402	27,402
Budget Surplus (Deficit)	0	(2,835,662)	(6,461,101)

General Fund Revenue Estimates

	FY25 Actual	FY26 Estimate	FY27 Estimate
PY Levy Limit	38,385,871	39,530,968	40,719,242
2.5% Adjustment	959,647	988,274	1,017,981
New Growth	185,450	200,000	200,000
CY Levy Limit	39,530,968	40,719,242	41,937,223
Debt Exclusion	3,395,225	3,294,925	6,554,350
Estimated Total Levy	42,926,193	44,014,167	48,491,573
Chapter 70	14,674,526	14,700,419	14,977,203
Charter Tuition	-	271,233	319,108
Unrestricted General Government Aid	2,422,223	2,475,512	2,509,945
Veterans' Benefits	69,347	100,647	104,410
Exemptions - Veterans, Blind, and Surviving Spouse	345,608	198,034	219,094
State-Owned Land	275,639	248,437	248,437
Estimated State Revenue	17,787,343	17,994,282	18,378,197
Motor Vehicle Excise Tax	3,097,017	2,793,641	2,793,641
Penalties & Interest on Taxes	311,562	392,308	392,308
Fees	137,589	87,970	87,970
Licenses & Permits	1,491,617	661,490	661,490
Fines & Forfeits	5,629	6,257	6,257
Investment Income	273,850	258,609	258,609
Medicaid Reimbursement	264,843	232,269	232,269
Ambulance Receipts	1,415,326	1,448,017	1,448,017
Marijuana Excise Tax	311,231	210,812	210,812
Meals Tax	476,302	500,795	500,795
Estimated Local Receipts	7,784,965	6,592,169	6,592,169
Free Cash	-	3,080,966	-
Override	-	-	-
Transfers in from Stabilization Fund	-	-	-
Transfers in from Enterprise Funds	1,384,459	1,391,209	1,391,209
Estimated Available Funds	1,384,459	4,472,175	1,391,209
Total Estimated Revenue	69,882,960	73,072,793	74,853,149

Date Printed: 2/26/2026

EXPENSE BUDGET BY DEPARTMENT DRAFT 2/26/26 DESCRIPTION	DEPT CODE	FY 2026 Town Meeting Approved	FY 2027 Level Funded	FY 2027 Level Service	FY 2027 Finance Committee Recommended
		73,047,803	**77,661,408**	**81,286,848**	
TOWN MEETING SALARIES	1130	3,000	3,000	3,000	
TOTAL TOWN MEETING	**1130**	**3,000**	**3,000**	**3,000**	
TOWN MANAGER OFFICE SALARIES	1220	274,725	286,530	286,530	
SELECTMEN EXPENSE	1220	155,200	154,150	154,150	
TOTAL SELECTMEN	**1220**	**429,925**	**440,680**	**440,680**	
FINANCE COMMITTEE SALARIES	1310	2,000	2,000	2,000	
FINANCE COMMITTEE EXPENSE	1310	300	300	300	
TOTAL FINANCE COMMITTEE	**1310**	**2,300**	**2,300**	**2,300**	
RESERVE FUND	**1320**	**50,000**	**50,000**	**50,000**	
TOWN ACCOUNTANT SALARIES	1350	218,610	224,946	224,946	
TOWN ACCOUNTANT EXPENSE	1350	17,600	11,264	17,600	
TOTAL TOWN ACCOUNTANT	**1350**	**236,210**	**236,210**	**242,546**	
ASSESSORS SALARIES	1410	199,457	205,786	205,786	
ASSESSORS EXPENSE	1410	71,950	38,950	44,300	
TOTAL ASSESSORS	**1410**	**271,407**	**244,736**	**250,086**	
COLLECTOR/TREASURER SALARIES	1450	242,477	257,257	282,023	
COLLECTOR/TREASURER EXPENSE	1450	112,934	155,029	155,029	
TOTAL COLLECTOR/TREASURER	**1450**	**355,411**	**412,286**	**437,052**	
TOTAL TOWN COUNSEL	**1510**	**165,000**	**160,000**	**160,000**	
INFO TECH SALARIES	1550	107,314	116,199	181,199	
INFO TECH EXPENSE	1550	248,184	265,856	265,856	
TOTAL INFO TECH	**1550**	**355,498**	**382,055**	**447,055**	
TOTAL TAX TITLE	**1580**	**45,000**	**35,000**	**35,000**	
TOWN CLERK	1610	154,112	160,154	160,154	
TOWN CLERK EXPENSE	1610	10,800	12,550	12,550	
TOTAL TOWN CLERK	**1610**	**164,912**	**172,704**	**172,704**	
ELECTIONS SALARIES	1620	10,000	40,000	40,000	
ELECTION EXPENSE	1620	17,270	20,670	20,670	
TOTAL ELECTIONS	**1620**	**27,270**	**60,670**	**60,670**	
REGISTRARS	**1630**	**0**	**0**	**0**	
CONSERVATION SALARIES	1710	0	0	0	
CONSERVATION EXPENSE	1710	0	0	0	
TOTAL CONSERVATION	**1710**	**0**	**0**	**0**	
PLANNING BOARD SALARIES	1750	174,356	176,086	176,086	
PLANNING BOARD EXPENSE	1750	18,950	17,220	18,950	
TOTAL PLANNING BOARD	**1750**	**193,306**	**193,306**	**195,036**	
ZONING BOARD SALARIES	1760	2,000	2,040	2,040	
ZONING BOARD EXPENSE	1760	200	200	200	
TOTAL ZONING BOARD	**1760**	**2,200**	**2,240**	**2,240**	
CLEANING SALARIES	1920	20,000	20,000	20,000	
BUILDING MAINTANENCE	1920	768,500	768,500	768,500	
TOTAL TOWN OFFICE BUILD	**1920**	**788,500**	**788,500**	**788,500**	
TOTAL TOWN REPORT	**1950**	**5,500**	**8,300**	**8,300**	
TOTAL NORTH RIVER	**1970**	**18,000**	**18,000**	**18,000**	
TOTAL ADA	**1990**	**150**	**150**	**150**	
TOTAL GENERAL GOVERNMENT		**3,113,589**	**3,210,137**	**3,313,319**	
POLICE SALARIES	2100	3,952,795	3,952,797	4,781,110	
POLICE EXPENSE	2100	363,690	363,690	376,690	
TOTAL POLICE DEPARTMENT	**2100**	**4,316,485**	**4,316,487**	**5,157,800**	
FIRE SALARIES	2200	4,387,494	4,417,685	4,638,453	
FIRE EXPENSE	2200	330,860	300,668	355,414	
TOTAL FIRE DEPARTMENT	**2200**	**4,718,354**	**4,718,353**	**4,993,867**	
BUILDING SALARIES	2410	314,759	316,468	316,468	
BUILDING EXPENSE	2410	21,780	20,071	22,330	
TOTAL BUILDING INSPECTOR	**2410**	**336,539**	**336,539**	**338,798**	
SEALER SALARIES	2440	5,412	5,521	5,521	
SEALER EXPENSE	2440	3,000	3,000	3,000	
TOTAL SEALER WEIGHTS/MEASURES	**2440**	**8,412**	**8,521**	**8,521**	
TOTAL CIVIL DEFENSE	**2910**	**7,000**	**0**	**0**	
TOTAL PUBLIC SAFETY		**9,386,790**	**9,379,900**	**10,498,986**	
SCHOOL DEPARTMENT	3010	32,354,265	32,594,265	34,358,222	
SOUTH SHORE REGIONAL	3020	1,390,673	1,296,917	1,296,917	
TOTAL EDUCATION		**33,744,938**	**33,891,182**	**35,655,139**	

Date Printed: 2/26/2026

EXPENSE BUDGET BY DEPARTMENT DRAFT 2/26/26 DESCRIPTION	DEPT CODE	FY 2026 Town Meeting Approved	FY 2027 Level Funded	FY 2027 Level Service	FY 2027 Finance Committee Recommended
		73,047,803	77,661,408	81,286,848	
HIGHWAY SALARIES	4200	860,674	904,588	1,039,682	
HIGHWAY EXPENSE	4200	661,525	442,700	563,700	
TOTAL HIGHWAY	**4200**	**1,522,199**	**1,347,288**	**1,603,382**	
SNOW & ICE SALARIES	4230	40,000	40,000	40,000	
SNOW & ICE EXPENSE	4230	60,000	60,000	60,000	
TOTAL SNOW & ICE	**4230**	**100,000**	**100,000**	**100,000**	
WASTE COLLECTION SALARIES	4300	0	0	0	
WASTE COLLECTION EXPENSE	4300	1,463,000	1,463,000	1,492,000	
TOTAL WASTE COLLECTION	**4300**	**1,463,000**	**1,463,000**	**1,492,000**	
CARE OF LOTS	**4920**	**1,800**	**9,000**	**9,000**	
TOTAL HWY & PUBLIC WORKS		**3,086,999**	**2,919,288**	**3,204,382**	
BOARD OF HEALTH SALARIES	5110	254,224	102,640	102,640	
BOARD OF HEALTH EXPENSE	5110	66,500	12,000	12,000	
TOTAL BOARD OF HEALTH	**5110**	**320,724**	**114,640**	**114,640**	
PUBLIC HEALTH NURSING	**5220**	**0**	**15,000**	**15,000**	
COUNCIL ON AGING SALARIES	5410	238,160	238,168	244,635	
COUNCIL ON AGING EXPENSE	5410	21,800	21,800	21,800	
TOTAL COUNCIL ON AGING	**5410**	**259,960**	**259,968**	**266,435**	
VETERANS SALARIES	5430	106,233	127,077	127,077	
VETERANS EXPENSE	5430	205,482	184,638	213,327	
TOTAL VETERANS	**5430**	**311,715**	**311,715**	**340,404**	
TOTAL HUMAN SERVICES		**892,399**	**701,323**	**736,479**	
LIBRARY SALARIES	6100	502,499	510,509	510,509	
LIBRARY EXPENSE	6100	170,277	162,267	176,231	
TOTAL LIBRARY DEPARTMENT	**6100**	**672,776**	**672,776**	**686,740**	
RECREATION SALARIES	6300	120,330	121,727	126,727	
RECREATION EXPENSE	6300	119,000	119,000	119,000	
TOTAL RECREATION	**6300**	**239,330**	**240,727**	**245,727**	
HISTORICAL COMMISSION	**6910**	**0**	**0**	**0**	
MEMORIAL/VETERAN DAY	**6920**	**8,000**	**6,000**	**6,000**	
TOTAL CULTURE & RECREATION		**920,106**	**919,503**	**938,467**	
RETIREMENT OF DEBT	**7100**	**4,116,347**	**5,287,625**	**5,287,625**	
LONG TERM DEBT/ INTEREST	**7500**	**1,686,872**	**3,307,735**	**3,307,735**	
SHORT TERM INTEREST/ADMIN	**7500**	**9,773**	**13,087**	**13,087**	
TOTAL DEBT SERVICE		**5,812,991**	**8,608,447**	**8,608,447**	
COUNTY RETIREMENT	**9110**	**4,422,604**	**4,755,958**	**4,755,958**	
UNEMPLOYMENT COMP	**9130**	**96,000**	**96,000**	**96,000**	
HEALTH INSURANCE	**9140**	**8,100,000**	**9,500,000**	**9,800,000**	
LIFE INSURANCE	**9150**	**16,650**	**18,000**	**18,000**	
MATCHING MEDICARE	**9160**	**595,789**	**655,368**	**655,368**	
DEFERRED COMP	**9191**	**0**	**0**	**0**	
TOTAL EMPLOYEE BENEFITS		**13,231,043**	**15,025,326**	**15,325,326**	
Snow & Ice Deficits		**-**	**-**	**-**	
Allowance for Abatements		**450,000**	**450,000**	**450,000**	
LIABILITY INSURANCE	**9450**	**825,000**	**825,000**	**825,000**	
SOUTHFIELD ASSESSMENT	**8400**	**1,092**	**1,092**	**1,092**	
CHERRY SHEET ASSESSMENTS	**8200**	**1,536,606**	**1,683,960**	**1,683,960**	
COUNTY ASSESSMENT	**8300**	**46,251**	**46,251**	**46,251**	
TOTAL MISCELLANEOUS		**2,858,949**	**3,006,303**	**3,006,303**	
		73,047,803	**77,661,408**	**81,286,848**	

EXPENSE BUDGET BY DEPARTMENT DRAFT 2/26/26 DESCRIPTION	DEPT CODE	FY 2026 Town Meeting Approved 73,047,803	FY 2027 Level Funded 77,661,408	FY 2027 Level Service 81,286,848	FY 2027 Finance Committee Recommended

The following funds are either Enterprise or Special Revenue Funds. Indirect costs & debt service which are raised in these funds are not shown as appropriations, but as a use of revenues in these funds. Those costs are appropriated in the General Fund.
All are shown net of those indirect costs/debt.

080	**Conservation Special Revenue Fund**	
	Salaries & Wages	-
	Other Expenses	5,000
	Total Department	**5,000**

450	**Cable Access Enterprise Fund**	
	Expenses	250,000
	Indirect costs appropriated in General Fund	
Estimated Cable Revenue:		**250,000**
Cable Retained Earnings to be used:		-
	Total	**250,000**

460	**Golf Course Enterprise Fund**	
	Salaries & Wages	302,676
	Other Expenses	168,200
	Indirect costs appropriated in General Fund	
Estimated Golf Revenue:	**Total Department**	**470,876**

470	**Sewer Enterprise Fund**	
	Salaries & Wages	-
	Other Expenses	-
	Indirect costs appropriated in General Fund	
Estimated Sewer Revenue:	**Total Department**	-

490	**Water Enterprise Fund**	
	Salaries & Wages	14,000
	Other Expenses	3,238,081
	Indirect costs appropriated in General Fund	
Estimated Water Revenue:	**Total Department**	**3,252,081**

Item	Cost	Funding Source
School Trans	19,902	Raise and Appropriate
Health Imp	5,000	Raise and Appropriate
Arc SS	2,500	Raise and Appropriate
Total	27,402	

Town of Abington
FY27 Override Detail - Draft

Department	Funding Gap	What's At Stake?
Assessor	5,350	Vehicle Maintenance
Council on Aging	6,468	Grant money for programming and operations
DPW Highway	256,094	2 requested positions, Stormwater Projects
School Department	1,763,957	Approximately 30 positions
Fire	275,514	Overtime, equipment, maintenance, training
Health	29,000	Hazardous waste disposal
Inspectional Services	2,259	Wide-format scanner
IT	65,000	IT Assistant
Library	13,964	Library materials
Planning	1,730	Supplies and advertising
Police	841,313	7 admin, 3 PT, 6 officers
Recreation	5,000	Seasonal staff
Town Accountant	6,336	Training, auditing
Town Clerk	-	No impact; elections costs are required
Town Manager	-	
Town Office Building	-	
Treasurer	24,766	PT Assistant
Veterans	28,689	Veterans' benefits
Employee Benefits	300,000	Medicare cost increase; expected family plan additions
Total	3,625,439	

Override Purpose	Override Amount
Police	841,313
Fire	275,514
School Department	1,763,957
DPW	261,094
Council on Aging	6,468
Library	13,964
Town Hall	463,130
Total	3,625,439

Town of Abington
FY27 Capital Requests

Department	Item	Cost
Police	Tasers (Year 2 of 5)	17,249.52
Police	Cruiser Lease (Year 2 of 5)	142,377.00
Planning	North Abington Lampposts (5 and 6 of 18)	34,000.00
DPW	Athletic Field Paint Machine	48,283.00
DPW	Hersey Lane (Mill and Overlay)	202,532.00
DPW	Town Hall Parking Lot	127,104.00
DPW	Mack Truck	310,000.00
DPW	Wacker Neuson WL28	135,000.00
DPW	Ford F350 with Plow	77,000.00
DPW	Trailer	11,000.00
Fire	none this year	-
Treasurer	Drive-up window awning	10,000.00
Library	Air conditioning	1,200,000.00
Town Offices	Town Hall Boiler	1,000,000.00
School	Woodsdale Roof	1,575,000.00
School	Woodsdale Fire Panel	18,000.00
School	Beaver Brook Paving	761,000.00
School	Beaver Brook Boiler 1	275,000.00
School	Beaver Brook Boiler 2	275,000.00
School	Beaver Brook Fire Panel	18,000.00
School	Frolio Ramp	183,750.00
School	Frolio Fire Panel	18,000.00
Water	*pending; enterprise retained earnings*	-
Sewer	Pipe Jetter	145,000.00
Sewer	Pan and Tilt Pipe Camera	75,000.00
Sewer	Ford Explorer	51,170.00
Golf	*pending; enterprise retained earnings*	-
		6,709,465.52

Town of Abington
FY27 Capital Plan with Funding

Department	Item	Cost	Funding Source
Police	Tasers (Year 2 of 5)	17,249.52	Free Cash
Police	Cruiser Lease (Year 2 of 5)	142,377.00	Free Cash
DPW	Athletic Field Paint Machine	48,283.00	Free Cash
School	Woodsdale Fire Panel	18,000.00	Free Cash
School	Beaver Brook Boiler 1	275,000.00	Stabilization Fund
School	Beaver Brook Fire Panel	18,000.00	Free Cash
School	Frolio Fire Panel	18,000.00	Free Cash
Water	*pending*	-	Water Retained Earnings
Sewer	Pipe Jetter	145,000.00	Sewer Retained Earnings
Sewer	Pan and Tilt Pipe Camera	75,000.00	Sewer Retained Earnings
Sewer	Ford Explorer	51,170.00	Sewer Retained Earnings
Golf	*pending*	-	Golf Retained Earnings
		808,079.52	Grand Total

261,909.52	Free Cash
275,000.00	Stabilization Fund
-	Water Retained Earnings
271,170.00	Sewer Retained Earnings
-	Golf Retained Earnings
808,079.52	Grand Total

Available Funds	Amount
Free Cash	3,289,054
less budget	(2,835,662)
less opioid	(122,824)
Available Free Cash	330,569
Stabilization Fund	3,217,083
Water Retained Earnings	5,040,777
Sewer Retained Earnings	2,121,650
Golf Retained Earnings	358,563
Cable Retained Earnings	35,408

Table 1. Abington - Actual revenue and expenditure from FY19-FY25

Revenue Category	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26 Budget
Tax Revenue	36,212,952	36,808,320	38,780,378	39,827,698	40,167,953	41,940,542	42,448,446	44,014,167
Local Receipts	3,907,125	4,698,256	5,484,761	5,963,997	6,435,240	6,881,659	8,090,353	6,592,168
State Revenue	10,236,385	11,360,051	12,485,885	13,833,907	15,950,980	17,221,224	17,787,343	17,994,282
Other Financing Sources	1,317,281	1,207,064	1,216,769	1,073,889	1,092,918	1,129,153	2,093,419	1,391,209
General Fund	51,673,743	54,073,691	57,967,793	60,699,491	63,647,090	67,172,578	70,419,561	69,991,826

Expenditure Category	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26 Budget
General Government Total	1,885,703	2,207,462	2,102,733	2,339,872	2,685,496	2,694,226	2,674,029	3,123,888
Public Safety Total	5,588,671	7,073,128	7,321,151	7,385,269	8,077,840	8,753,254	9,605,296	9,394,327
School Department	23,083,509	23,762,366	25,432,124	26,449,632	27,805,473	29,643,607	30,878,680	32,447,492
South Shore Regional School	1,637,607	1,397,345	1,290,113	1,286,561	1,306,013	1,340,791	1,500,516	1,390,673
Education Total	24,721,116	25,159,711	26,722,237	27,736,193	29,111,486	30,984,398	32,379,196	33,838,165
Waste Collection	1,146,178	1,198,590	1,335,424	1,299,030	1,211,576	1,465,922	1,278,505	1,567,982
Public Works Total	2,524,559	2,333,958	2,753,108	3,010,632	2,796,533	2,967,789	3,172,826	3,191,981
Human Services Total	496,623	508,333	559,884	603,688	611,276	655,222	711,664	909,652
Culture and Recreation Total	638,511	665,633	661,063	711,754	721,863	797,235	854,362	920,106
Debt Service Total	4,689,932	4,814,452	4,498,733	4,574,316	4,466,194	4,465,530	5,086,436	5,812,992
Governmental Assessments Total	860,443	892,729	959,261	1,116,504	1,275,913	1,420,301	1,391,428	1,583,949
Pension	2,620,527	2,704,179	2,888,071	3,144,709	3,396,405	3,719,073	4,045,664	4,422,604
Health Insurance	5,636,207	5,925,668	6,077,285	6,415,241	6,851,119	6,388,947	5,890,465	8,100,000
Pension and Benefits Total	8,646,359	9,115,448	9,424,962	10,111,817	10,739,813	10,691,207	10,425,267	13,316,536
Other	663,077	853,970	776,227	770,936	713,037	733,232	806,407	825,000
Transfers Out	853,762	1,203,166	669,353	-	-	-	94,710	-
General Fund Total	51,568,757	54,827,991	56,448,712	58,360,979	61,199,451	64,162,393	67,201,620	72,916,596

New Growth	543,538	405,742	458,068	281,432	252,801	227,335	185,450	440,856

Free Cash	1,476,391	1,694,241	77,363	1,194,627	2,001,578	2,621,099	4,088,328	3,289,054

Chapter 70	7,816,931	8,933,994	10,045,478	10,858,340	12,964,124	14,183,120	14,482,278	14,812,278
UGGA	2,033,977	2,088,894	2,088,894	2,162,005	2,278,753	2,351,673	2,422,223	2,448,867

Table 2. Abington - YoY Change

Revenue Category	FY20	FY21	FY22	FY23	FY24	FY25	FY26 Budget	Total Change	%
Tax Revenue	1.6%	5.4%	2.7%	0.9%	4.4%	1.2%	3.7%	7,801,215	2.3%
Local Receipts	20.2%	16.7%	8.7%	7.9%	6.9%	17.6%	-18.5%	2,685,043	11.0%
State Revenue	11.0%	9.9%	10.8%	15.3%	8.0%	3.3%	1.2%	7,757,897	8.2%
Other Financing Sources	-8.4%	0.8%	-11.7%	1.8%	3.3%	85.4%	-33.5%	73,928	6.8%
General Fund	4.6%	7.2%	4.7%	4.9%	5.5%	4.8%	-0.6%	18,318,084	4.5%

Expenditure Category	FY20	FY21	FY22	FY23	FY24	FY25	FY26 Budget	Change	%
General Government	17.1%	-4.7%	11.3%	14.8%	0.3%	-0.7%	16.8%	1,238,185	5.1%
Public Safety	26.6%	3.5%	0.9%	9.4%	8.4%	9.7%	-2.2%	3,805,655	8.0%
School Department	2.9%	7.0%	4.0%	5.1%	6.6%	4.2%	5.1%	9,363,983	4.2%
SSVT	-14.7%	-7.7%	-0.3%	1.5%	2.7%	11.9%	-7.3%	(246,934)	-1.2%
Education Total	1.8%	6.2%	3.8%	5.0%	6.4%	4.5%	4.5%	9,117,049	3.9%
Waste Collection	4.6%	11.4%	-2.7%	-6.7%	21.0%	-12.8%	22.6%	421,804	1.6%
Public Works Total	-7.5%	18.0%	9.4%	-7.1%	6.1%	6.9%	0.6%	667,422	3.3%
Human Services	2.4%	10.1%	7.8%	1.3%	7.2%	8.6%	27.8%	413,028	5.3%
Culture and Recreation	4.2%	-0.7%	7.7%	1.4%	10.4%	7.2%	7.7%	281,595	4.2%
Debt Service	2.7%	-6.6%	1.7%	-2.4%	0.0%	13.9%	14.3%	1,123,060	1.2%
Governmental Assessments	3.8%	7.5%	16.4%	14.3%	11.3%	-2.0%	13.8%	723,506	7.1%
Pension	3.2%	6.8%	8.9%	8.0%	9.5%	8.8%	9.3%	1,802,077	6.4%
Health Insurance	5.1%	2.6%	5.6%	6.8%	-6.7%	-7.8%	37.5%	2,463,793	0.6%
Benefits Total	5.4%	3.4%	7.3%	6.2%	-0.5%	-2.5%	27.7%	4,670,177	2.7%
Other	28.8%	-9.1%	-0.7%	-7.5%	2.8%	10.0%	2.3%	161,923	2.8%
Transfers Out	40.9%	-44.4%	-100.0%	0.0%	0.0%	0.0%	-100.0%	(853,762)	-27.0%
General Fund	6.3%	3.0%	3.4%	4.9%	4.8%	4.7%	8.5%	21,347,839	3.9%

New Growth	-25.4%	12.9%	-38.6%	-10.2%	-10.1%	-18.4%	137.7%	(102,682)	-14.2%
Free Cash	14.8%	-95.4%	1444.2%	67.5%	31.0%	56.0%	-19.6%	1,812,663	15.7%
Chapter 70	14.3%	12.4%	8.1%	19.4%	9.4%	2.1%	2.3%	6,995,347	9.2%
UGGA	2.7%	0.0%	3.5%	5.4%	3.2%	3.0%	1.1%	414,890	2.5%