

**Minutes
Select Board
Thursday, February 26, 2026
Cotter Room
11 a.m.**

Members Present: Roger Woods, Chairman, Suzanne Djusberg, Kevin Donovan, Paul Bunker, Nicole Emery, Michael Maresco, Town Manager

The meeting opened with the Pledge of Allegiance.

Moment of Silence:

Carol Baker, was a teacher in the Abington Public Schools for more than 30 years; Judith Stevens was a paraprofessional in the Abington Public Schools for 30 years.

February 15, 1942, Police Chief Thomas Lynch was in pursuit with Patrolman John Litchfield on Brockton Avenue across from the Centre Ave Fire Station and was hit in the side by a drunk driver. He died as a result of his injuries. February 15th was the anniversary of his death. He is the only Abington police officer to die in the line of duty, and his name is memorialized in the National Law Enforcement Memorial in D.C. The other patrolman in the car at the time spent many months in the hospital and upon his release, the Selectmen appointed John Litchfield Chief of Police, and he served for a number of years.

Storm Update from Police/Fire/DPW/Schools. Mr. Maresco offered his thanks to Public Safety, DPW, and the Schools, for their great cooperation, making sure that our residents were well informed and protected. These were extraordinary circumstances. Amy did a great job once again keeping the shelter open with Chris Schultz. Chief Bonney – the communication between the departments and the Town Manager was incredible with everyone going in the same direction. He couldn't get over the roads the day after the storm. They had extra people on. They were in touch with National Grid and Abington wasn't hit too badly with power outages. Chief Glynn – the streets were phenomenal the day after the storm. They had extra people on. They sent out the brush truck which was less likely to get stuck in the snow on medical calls. Their biggest challenges were access to people's homes and fire hydrants. The Water Department guys are going out and clearing hydrants as well. Felicia Moschella, School Superintendent – they were not in session Monday and Tuesday. Everything she heard was how amazing the streets and schools were and wanted to thank our DPW and Custodial and Maintenance staff for the work they have done. Since 7 a.m. Tuesday morning, John has been answering her calls on the first ring and thanked them all. Mr. Woods – DPW is working out of an open parking lot this winter because we're building a new

facility. They have to dig out the vehicles before they can take off. It's been the worst year for these guys. John Stone, DPW – they have the best staff, led by Operations Manager Brian McLaughlin. They did outstanding. They had 24.5 inches of snow certified all within 24 hours and thanked everyone for the kind words. They are still working on sidewalks and pushing down piles and thanked everyone for their patience. Mr. Maresco thanked Deputy Chief Postell who was incredible working with Samantha getting statements all put together with information from all facets of town government to get out on social media so residents weren't in the dark about what was going on. Mr. Woods – mentioned Amy Barrett and her staff at the Senior Center who has been open during two storms. We've been lucky enough that no one has needed it, Chris Schultz was there also overnight to help out. He thanked them all.

Items:

- 1. Discussion and vote on request of Roadway Acceptance for Gordon Circle.** Mr. Woods - There was a petition article received by the Selectmen's Office. The roadway acceptance for Gordon Circle will be voted on by Town Meeting. There are some issues on the street; it is a twenty year old street. The people want it accepted, and he agrees with them. He would like to have the Town Manager meet with the four neighbors affected so we can be brought up to speed on what is going on there and be ready for them to make a presentation at Town Meeting. Hopefully Town Meeting will vote to accept it.
- 2. Mr. Maresco explained Tom Hickey, SSRVTS, was not able to attend.** He is hoping to attend the next Finance Committee Meeting.
 - Regional Agreement Amendment was dropped to \$1,296,917. Motion by Mr. Donovan to approve, seconded by Mr. Bunker, unanimous.
 - Vote to allow the Town of Pembroke to join the SSRVTS. Motion by Mr. Donovan to approve the inclusion of the Town of Pembroke, seconded by Mr. Bunker, unanimous.
- 3. Town Manager FY '27 Budget Presentation and Capital Budget.** Mr. Maresco thanked Andrew for pulling the slides and information together. **Presentation attached.** Level funded means you would have the same funding to operate your budget that you had in FY2026 for FY2027. On the surface that may make sense, but in reality, it is a cut when you factor in collective bargaining, pension, health care, utilities; it is a negative number. To sustain the services that the residents expect, there is a cost to that. It will be up to the residents at Town Meeting to get positive votes to get the additional revenue at Town Meeting and then to go to the ballot box at the Special Election and vote for it there.
 - General Fund Revenue Estimates were reviewed.
 - Expense Budget by Department was reviewed. The School Department is working on a final number by March 23rd. The Total Debt Service # is still a draft number. Final date is March 23rd for numbers. The number for Total Employee Benefits is still a draft number.

- Override Detail – Draft information was reviewed. Overtime was explained. If someone is out on vacation or sick time, coverage has to be provided which translates to overtime. The chart explained what was at stake.
- FY27 Capital Plan Requests – the list of requests totaled \$6,709,465.52. We don't have an amount close to that. The list had to be prioritized.
- FY27 Capital Plan with Funding - \$808,079.52. Available Funds were reviewed and listed on the chart.
- FY27 Budget Presentation – a calculator will be placed on the website for residents to anticipate what the cost of the overrides will be for them if approved. Additional Revenue – Mr. Maresco itemized a list of cost-saving measures he will look into for additional revenue.

Mr. Donovan – we don't intend to address the trash issue. That was addressed last year loudly and clearly by the townspeople and will be included in the budget with no fee structure being proposed. In order to get to level funded, which is the same amount as last year, we estimated we would need approximately \$2.9M-\$3M to make it level funded, the same as last year. To make it level service, they have proposed a seven question department-by-department override for the people to consider on May 16th. As to the Capital Plan, they have to have a separate stand-alone article based on bond council. It's not money that has to be appropriated this year, but the authorization to borrow \$1.6M to deal with the soil issues that we encountered at the new construction site for the DPW/Fire facility, so that would be a stand-alone article right after the Capital Plan. Andrew will be tracking the year-to-date actuals on the local receipts. The Governor and her House 1 Budget, the amount of local aid, unrestricted local aid, Chapter 70 and unrestricted has been very minimal. Over the past 7-8 years, we have had a spike of about 13%, and each year, it has gone down. We can't sustain our operations without increased state aid. He is hoping that when it is time to debate the figures before the House and Senate, the legislators will understand that. If the override should fail, how soon would they see the reduction in services, and if there were to be layoffs, is there a cost to layoffs, which we know there are, but could he kindly hit on that, and how is he going to manage those cuts as it relates to the Town Hall operations.

Mr. Maresco displayed the state aid figures from 2018. The department heads will be notified on the Monday after the Saturday election if it fails that we are going to have to go forward with the reductions. They will go into effect on July 1, with the FY27 budget. The state has a formula for unemployment. For every person it is \$33,600. Andrew – that is the maximum cost. Hopefully people won't be on it for the maximum amount of time. We would also save on the health insurance. Mr. Donovan – although they could go on to COBRA, but it would be a case-by-case basis.

Mr. Maresco – with the reduction in Town Hall, we may have to close down during the day for a couple of hours, just so the departments can get caught up on the mandatory paperwork that they have to do. We could close at lunch and for a couple of hours during the day. It may be inconvenient for some people, but there is a box out front, and you can pay online. The first thing would be to have a department head meeting to see when things would go into effect and lay out everything so they would have time to talk to their employees and start to initialize those plans and close out FY26 and start FY27 with the new plan.

Ms. Emery – would the public know what positions would be lost if it's the schools; would they know who exactly would be going? Superintendent Moschella – on Tuesday she will be laying out the positions for the community. She won't be listing their names, but the actual positions. There are at 28.1 right now.

Mr. Bunker – for Police Chief – If he only gets level funded and has to make cuts of 6 patrolmen, 3 part time and 7 admin, what happens to those shifts? Chief Bonney – 4 admin positions have to be filled – public records, firearms, court prosecutor, evidence have to be filled and are done by civilians right now. He would have to take 6 police officers off the top, bringing them down to 14 police officers and would have to take 4 of them and plug them into the 4 admin positions, leaving 10 officers for the street, leaving them in the same position they were in when he first started. They wouldn't have a single officer in the schools and the cost of overtime between desk coverage, vacation time, personal time, and unemployment would be about \$2M a year. They are asking for \$850,000. They have established 2 police officers and a sergeant on the road, and he will not deviate from that. It would be brutal for the community and to the agency. Mr. Woods – we don't want to have schools without police presence nowadays. We are still lean even with a full staff. These cuts would be crushing.

Chief Glynn – on how the cuts would effect his department – they operate as efficiently as they can. They needed to put in an article two years ago for \$385,000 to replace outdated firefighting gear that had expired. They found a plan that they could piecemeal it, and they found a couple of grants to try to chip away at it through their operating budget because they knew what the town was under. They are about three quarters there maybe and that's going to put them behind for another year or so where it lists equipment. Gear expires after ten years. They rent gear for the fire academy because ours isn't certified. They apply for a state grant every year to get into the school and teach fire safety, and they have done this for decades. The grant doesn't cover the cost of that; it only covers about a third of it. It's going to cut that. It will cut the survival training because it is beyond their normal training budget. As far as maintenance, they can't fix the newer emissions on the ambulances and fire engines as easily as they could before. Marcus Buckley from the DPW Department is amazing. They have taken

out a vehicle and used the backup for the last two months of the year because it needed tires. If they have to drop one person, they have to drop one ambulance. They have 6 men per shift which is the same as 1970 when they were running about 900 calls a year. They are now running about 4,000 calls a year. A private ambulance company would charge \$1M per year to come in and provide service. They can't provide service as fast as this department does. On top of that, they would collect the ambulance revenue of \$1.4M, which would be a huge loss for the Department and Town. Every single member of the department is a paramedic, which is the highest degree of medical training you can get at a moment's notice. We don't want to give that up. They are basing everything on things staying as is, but injuries can occur.

- A. Vote to Accept FY27 Budget** – Motion by Mr. Donovan to approve the Town Manager's FY27 Level Funded Budget, seconded by Mr. Bunker, unanimous.
 - B. Vote on Override Questions** - Motion by Mr. Donovan to approve the FY 27 Budget Recommendations of the Town Manager as it relates to Level Service Funding, and to tweak the override department numbers, if necessary, seconded by Mr. Bunker, unanimous.
 - C. Vote on Capital Budget** – Motion by Mr. Donovan to approve the Capital Plan with Funding, with the provision that \$1.6M to address the hazardous soil issue at the DPW/Fire site is a separate article and not an override question, seconded by Mr. Bunker, unanimous.
- 4. Review and Vote on Investment Policy** – Mr. Donovan made the motion to accept the Investment Policy, seconded by Mr. Bunker, unanimous.
 - 5. Discussion on the Saint Patrick's Day Parade** – Mr. Donovan - the Select Board had previously authorized the Parade for March 15th. Due to the snow, lack of space for parking, safety concerns, Mr. Donovan made the motion to rescind the authorization to hold the parade on March 15th. They will contact the Parade Committee and authorize the Parade for some time in April with the understanding he believes the town of Scituate has already done that and postponed theirs until April and thinks Boston will be doing the same thing. Public safety and common sense have to become paramount. Motion to rescind authorization, ask the organizers to reschedule it to sometime in April. There were 24.5 inches of snow on top of 21 inches of snow. Mr. Woods – we don't have the money to remove the snow. Motion was seconded by Ms. Djusberg, unanimous.
 - 6. Discussion and Vote on Right to Farm Bylaw Article** – Mr. Donovan – there will be an article on Town Meeting, and the people can vote on whether they want Abington to be a right to farm community. It essentially says the normal maintenance and keeping of

livestock is not considered a nuisance as it relates to public health, Chapter 111 complaints. Clearly if someone goes beyond the normal maintenance, and it becomes a health issue, that is a different issue. Mr. Donovan moves that the Board puts this article on the warrant for the people to make this determination as to how they wish to proceed. Seconded by Mr. Bunker, unanimous.

- 7. Discussion and Vote on Gift Acceptance of land, Parcel B, land under Island Grove Pond, north of Centre Avenue.** Motion by Mr. Donovan to put this on the warrant, seconded by Mr. Bunker, unanimous.
- 8. Review Roadway Acceptance Procedures and Vote** – Mr. Woods suggested they have the Town Manager review the policy and make his recommendations to the Select Board and the Planning Board after he has had a chance to review it and talk with the Town Planner. The Board agreed.
- 9. Vote of the Town Meeting Warrant Articles**
Motion by Mr. Donovan to approve warrant articles 1-20, seconded by Mr. Bunker, unanimous.
As it relates to the Selectmen's recommendation, they have already voted on Articles 1-4.
5) Late Bills - motion to approve by Mr. Donovan, seconded by Ms. Djusberg, unanimous.
6) Right to Farm Bylaw – motion to approve by Mr. Donovan, seconded by Ms. Djusberg, unanimous.
7) Motion by Mr. Donovan on Parcel B Land Donation Acceptance, to defer to town meeting, seconded by Mr. Bunker, unanimous.
8) Veterans article – Mr. Donovan recommended favorable action, seconded by Mr. Bunker, unanimous.
9) Matching Grant Funding – funds have not been included in the Town Manager's calculations. Mr. Donovan recommended unfavorable action on article 9) for \$25,000, seconded by Mr. Bunker, unanimous.
10) Health Imperatives - Mr. Donovan recommended unfavorable action, seconded by Mr. Bunker, unanimous.
11) Arc of the South Shore - \$2,500 - Mr. Donovan recommend favorable action. Mr. Woods – this is for kids with special needs, in favor. Seconded by Paul Bunker, unanimous.
12) School out of District Transportation - \$19,902 – is required. Motion by Mr. Donovan for favorable action and it is included, seconded by Mr. Bunker, unanimous.
13) St. Patrick's Day Parade -overtime and details. Mr. Donovan recommends unfavorable action. Abington Celebrates has to raise their own money. Recommends unfavorable action and let the people determine how they want to fund it, seconded by Mr. Woods, unanimous.

14) CPC article – Mr. Donovan - under the statute recommends the various and sundry projects coming before the town and recommended favorable action, seconded by Ms. Djusberg, unanimous.

15, 16, 17) They have voted on the operational budget for Vo Tech and Gordon Circle.

18) There is a place holder for Library negotiations (CBA) which could be settled before Town Meeting.

19) Snow & Ice - they have to wait on this.

20) Mr. Donovan deferred article 20 A, B, C, D to the Planning Board, seconded by Ms. Djusberg, unanimous.

Mr. Reilly – there was an article about seed money for grants. Is that to qualify for grants? We don't have the matching money right now.

10. Discussion on process to fill vacancy on the Board of Health (Aaron Christian). Papers have already been issued. The deadline for filing papers is March 9th. If more than two people have pulled papers, they defer to the people to determine who they want to elect. So far there is only one person who has pulled papers, if there is only one person by March 9th, he wouldn't have a problem filling the vacancy until the election. At that point they would stand on the election. Motion by Mr. Donovan to approve on the vacancy on the Board of Health, seconded by Ms. Emery, unanimous.

11. Vote on Minutes: 12/8/2025, 1/27/2026, 1/29/2026 – motion by Mr. Bunker to accept all three, seconded by Ms. Djusberg, unanimous.

12. Amend license and vote on Rt 123 Auto Brokers, 256 Brockton Avenue, to reflect 37 vehicles for sale, 5 for repair, 3 employee spaces and 3 customer spaces for a total of 48 spaces. Original vote left out 5 for repair. Motion to amend the license and vote made by Mr. Donovan, seconded by Mr. Bunker, unanimous.

13. Appoint Hearing Officer for Hancock Street Eminent Domain Takings. Mr. Donovan made the motion for the Town Manager and to report back to the Board on the eminent domain takings, seconded by Ms. Djusberg, unanimous. This is in regard to the rotary.

Motion by Mr. Donovan to adjourn at 12:40 p.m., seconded by Mr. Bunker, unanimous.

Respectfully submitted,


Nancy Hurst

Attachment: FY27 Budget Presentation

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

EXPENSE BUDGET BY DEPARTMENT		FY 2026	FY 2027	FY 2027	FY 2027
DRAFT 2/26/26	DEPT	Town Meeting	Level Funded	Level Service	Finance Committee
DESCRIPTION	CODE	Approved			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	

EXPENSE BUDGET BY DEPARTMENT		FY 2026	FY 2027	FY 2027	FY 2027
DRAFT 2/26/26	DEPT	Town Meeting	Level Funded	Level Service	Finance Committee
DESCRIPTION	CODE	Approved			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:	470,876
	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:	3,252,081
	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	<i>pending; enterprise retained earnings</i>	-
Sewer	Pipe Jetter	145,000.00
Sewer	Pan and Tilt Pipe Camera	75,000.00
Sewer	Ford Explorer	51,170.00
Golf	<i>pending; enterprise retained earnings</i>	-

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	<i>pending</i>	-	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	<i>pending</i>	-	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
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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
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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

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

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 unparalleled 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 RESILIENT.

Thank you!

QUESTIONS