

**Fiscal 2010
Town of Abington
Budgetary Snapshot**

Town FY09 Budget		Town FY10 Budget		FY09 - FY10	Town FY10 Net Change Highlights		
General Fund	Amount	General Fund	Amount	Net Change Amount	General Fund	Amount	
General Fund : Surplus / (Deficit)	-	General Fund : Surplus / (Deficit)	-	-			
Uses of Funds		Uses of Funds			Uses of Funds		
Total Uses of Funds: General Fund	41,161,526	Total Uses of Funds: General Fund	40,103,031	(1,058,495)	General Fund		
General Fund Article 3 Amounts to be Raised:	39,967,297	General Fund Article 3 Amounts to be Raised:	39,121,464	(845,833)	Building Inspector	(31,856.71)	Sourced Out Building Inspection
Other Articles Related to Operation	36,058	Other Articles Related to Operation	42,985	6,927	OITBR - Snow & Ice Deficits:	(138,328.91)	Deficit Estimated at 150k vs. 288k
General Fund Other Articles & OITBR:	1,106,390	General Fund Other Articles & OITBR:	938,582	(167,808)	OITBR - State & County: Revenue Offsets Reserved for	(3,294.00)	Aid Down 10%: State Announcement
Fall STM	51,781			(51,781)	OITBR- County Assessments	(42,660.00)	Aid Down 10%: State Announcement
					Assessors	87,103.00	Full Revaluation Year: 100k
					Retirement	34,869.00	Up 2.25%
					Unemployment	125,000.00	Est. due to a reduction in workforce
					Health Insurance	(31,042.00)	Up 3%
					Medicare	17,619.00	Short 13k in 08 may need to adjust FY09 as well
					Liability Ins/Police/Fire Accident	(70,000.00)	Positive Management of Loss Prevention Programs and MIIA Awards.
					OITBR- Allowance for Abatements and Exemptions	16,475.00	Required to meet increased application for Abatements
Source of Funds		Source of Funds			Source of Funds		
Total Sources of Funds	41,161,526	Total Sources of Funds	40,103,031	(1,058,495)			
State & Local Receipts	38,790,346	State & Local Receipts	38,388,715	(401,631)	State & Local Receipts		
Property Taxes	24,482,162	Property Taxes	25,334,133	851,971	New Growth Down 265K: Lack of New Construction		
Local Aid	10,763,874	Local Aid	9,687,487	(1,076,387)	Local Aid Down 10%: State Announcement		
Local Receipts	3,544,310	Local Receipts	3,367,095	(177,215)	Local Receipts Down 5%: Motor Vehicle and Interest Income		
Transfers/Reserves to Offset Expenses	1,503,376	Transfers/Reserves to Offset Expenses	1,430,889	(72,487)			
Reserve for Debt Service	194,024	Reserve for Debt Service	37,975	(156,049)			
Various Old Articles	29,577	Various Articles (25k for Debt/Bal Bdg Offse	0	(29,577)			
Ambulance Reserves	450,000	Ambulance Reserves	500,000	50,000			
Water Rev: Health Ins	74,800	Water Rev: Health Ins	77,044	2,244			
Sewer Res: to GF for Health, Liability, etc	129,800	Sewer Res: to GF for Health, Liability, etc	133,694	3,894			
Debt Service Designated: Sewer Debt	323,153	Debt Service Designated: Sewer Debt	314,205	(8,949)			
Water Rev: Debt Service	302,022	Water Rev: Debt Service	367,971	65,949			
Total Other Available Funds	867,804	Total Other Available Funds	283,427	(584,377)	Total Other Available Funds		
Overlay Surplus	39,079	Overlay Surplus	0	(39,079)	Down 100%: Abatements Requests Up		
Solid Waste Over-ride	-	Solid Waste Over-ride	0	0	In the Tax Rate		
Capital Improvement Trust Fund	128,725	Capital Improvement Trust Fund	33,427	(95,298)	Down 75%: Free Cash from FY08 Was Below Expectations		
Free Cash/Stabilization	700,000	Free Cash/Stabilization	250,000	(450,000)	Down 65%: Receipts for FY09 Expected to Fall Short		

Town of Abington Operating Budget				
Dept	Department/Line Item	FY08 Actual	FY09 Adopted Budget	FY010 Town Managers Recommendation
Use of Funds:				
General Fund				
1130	Elections			
1130	Salary	17,869.00	24,605.29	7,508.00
1130	Expenses	6,274.73	5,850.00	5,850.00
1220	Board of Selectmen			
1220	Salaries	224,070.81	245,559.00	238,514.71
1220	Expenses	20,078.81	20,079.00	13,156.00
1220	Annual Audit	45,000.00	45,000.00	45,000.00
1310	Finance Committee			
1310	Salaries	2,306.00	2,627.00	2,627.00
1310	Expenses	-	1,200.00	1,200.00
1320	Reserve Fund	22,931.00	35,000.00	35,000.00
1350	Town Accountant			
1350	Salaries	132,211.00	139,324.93	142,373.00
1350	Expenses	4,900.00	4,900.00	1,852.00
1410	Assessors			
1410	Salaries	147,312.00	155,581.00	112,684.00
1410	Expenses	42,379.00	45,000.00	175,000.00
1450	Treasurer/Collector			
1450	Salaries	166,436.00	179,845.00	184,328.00
1450	Expenses	48,904.00	50,000.00	45,500.00
1510	Labor/Town Counsel			
1510	Expenses	60,724.00	34,000.00	34,000.00
1550	Information Technology			
1550	Expenses	56,192.00	60,652.00	60,652.00
1580	Tax Title Foreclosure			
1580	Expenses	20,928.00	35,000.00	35,000.00
1610	Town Clerk			
1610	Salary	91,465.00	95,327.00	95,602.00
1610	Expenses	5,203.00	7,085.00	6,809.00
1630	Registrars			
1630	Salary	18,842.00	18,817.00	13,915.00
1630	Expenses	5,039.00	5,175.00	5,175.00
1740	Town Planner			
1740	Salaries	24,271.00	33,891.00	33,891.00
1740	Expenses	-	-	-
1750	Planning Board			
1750	Salaries	13,492.00	13,967.00	13,967.00
1750	Expenses	2,220.00	2,800.00	2,800.00
1760	Zoning Board of Appeals			
1760	Salary	18,148.00	18,691.00	18,654.00
1760	Expenses	390.86	400.00	400.00
1920	Town Building	66,712.00	67,000.00	67,000.00
1930	Permanent Building	8,943.00	9,000.00	9,000.00
1950	Town Reports	9,172.00	12,000.00	12,000.00
1970	North River Collaborative	6,522.00	10,000.00	20,000.00
1990	COD Committee	-	300.00	300.00
3000	BAARC 300	-	-	-
4920	Veterans Lots 492	537.00	600.00	600.00
5550	Woman's Place Crisis Center 550	-	-	-
5990	Self Help 599	-	-	-
6920	Memorial/Veterans Day	2,180.00	2,200.00	8,200.00
2100	Police Department			
2100	Salaries	2,407,946.00	2,470,128.00	2,383,920.00
2100	Expenses	216,303.00	275,624.00	287,005.00
2100	Capital	69,546.00	34,773.00	-
2200	Fire Department			
2200	Salary	1,827,530.00	1,866,796.00	2,061,009.00
2200	Expenses	154,867.00	151,850.00	148,037.00
2210	Ambulance			
2210	Salary	248,284.00	300,000.00	-
2210	Expenses	44,919.00	50,000.00	50,000.00
2410	Building Inspector			
2410	Salary	76,714.00	80,824.00	13,967.29
2410	Expenses	9,820.00	9,820.00	44,820.00
2420	Gas Inspector			
2420	Salary	4,100.00	4,223.00	4,223.00
2420	Expenses	600.00	600.00	600.00
2430	Plumbing Inspector			
2430	Salary	10,300.00	10,609.00	10,609.00
2430	Expenses	550.00	550.00	550.00
2440	Sealer of Weights and Measures			
2440	Salaries	4,349.69	4,350.00	4,350.00
2440	Expenses	2,500.00	2,500.00	2,500.00
2450	Wire Inspector			

Town of Abington Operating Budget				
Dept	Department/Line Item	FY08 Actual	FY09 Adopted Budget	FY010 Town Managers Recommendation
Use of Funds:				
General Fund				
2450	Salary	24,157.68	24,872.00	24,872.00
2450	Expenses	1,300.00	1,300.00	1,300.00
2910	Civil Defense			
2910	Salaries	-	-	-
2910	Expenses	3,500.00	3,500.00	3,500.00
2920	Animal Control			
2920	Salary	17,479.00	17,507.59	17,507.59
2920	Expenses	3,760.00	4,000.00	4,000.00
3010	School Department			
3010	Salary	18,106,528.00	19,121,719.00	18,536,719.00
3010				-
3020	South Shore Vo Tech	1,109,157.00	1,302,503.00	1,302,503.00
4200	Highway Department			
4200	Salary	612,287.00	648,821.00	606,821.00
4200	Expenses	-	-	-
4210	Highway - Office			
4210	Expenses	2,819.00	3,915.00	3,915.00
4220	Highway - Public Works			
4220	Expenses	174,840.00	176,093.00	176,093.00
4230	Highway - Snow			
4230	Expenses	80,000.00	80,000.00	80,000.00
4240	Highway - Street Lights			
4240	Expenses	94,720.00	94,720.00	94,720.00
4300	Waste Collection			
4300	Expenses	1,112,796.00	1,166,545.00	1,166,545.00
4980	Cable Committee			
4980	Expenses	64.00	150.00	150.00
5110	Board of Health			
5110	Salaries	77,603.26	93,937.90	94,080.00
5110	Expenses	8,000.00	8,000.00	7,675.00
5220	Board of Health Nursing			
5220	Expenses	29,067.00	29,942.00	29,939.00
5410	Council on Aging			
5410	Salary	72,116.00	72,492.00	72,492.00
5410	Expenses	9,544.00	10,694.00	10,694.00
5430	Veterans Services			
5430	Salaries	39,368.00	40,454.00	40,454.00
5430	Expenses	51,293.00	57,800.00	57,800.00
6100	Library			
6100	Salary	241,883.00	256,869.00	247,730.00
6100	Expenses	170,148.00	179,609.00	151,683.00
6300	Park and Recreation			
6300	Salaries	198,254.00	206,803.00	168,505.00
6300	Expenses	65,795.00	50,852.00	48,150.00
6910	Historical Commission	800.00	800.00	800.00
7100	Debt and Interest	2,823,308.00	3,301,270.00	3,266,217.00
9110	Retirement	1,465,994.00	1,541,163.00	1,576,032.00
9130	Unemployment	10,010.00	25,000.00	150,000.00
9140	Health Insurance	3,945,055.00	4,143,302.00	4,112,260.00
9150	Life Insurance	14,629.00	17,000.00	17,000.00
9160	Medicare	229,975.00	226,361.00	243,980.00
9450	Liability Ins/Police/Fire Accident	478,814.13	415,179.00	345,179.00
General Fund Article 3 Amounts to be Raised:		37,645,045.97	39,967,296.71	39,121,463.59
		Net Change	5.81%	-2.16%
			2,322,250.74	(845,833.12)
Various	Other Articles (ATM: A2A,A2B STM(LY):A9,A18)	64,206.58	36,058.00	42,985.10
Recap. Items Only: Not Required for Appropriation at Town Meeting				
4230	OITBR - Snow & Ice Deficits:	81,260.34	288,328.91	150,000.00
8200	OITBR - State & County: Revenue Offsets Reserved for Direct Expenditure	32,084.00	32,936.00	29,642.00
8300	OITBR- County Assessments	385,253.00	426,600.00	383,940.00
Various	OITBR - Budget Deficits	13,100.00	-	-
N/A	OITBR- Allowance for Abatements and Exemptions	362,821.00	358,525.00	375,000.00
General Fund Other Articles & Other Items to be Raised:		938,724.92	1,142,447.91	981,567.10
		Net Change	17.83%	-16.39%
			203,722.99	(160,880.81)
General Fund Article 3 & Other Items to be Raised:		38,583,770.89	41,109,744.62	40,103,030.69
		Net Change	6.14%	-2.51%
			2,525,973.73	(1,006,713.93)

Town of Abington Operating Budget				
Dept	Department/Line Item	FY08 Actual	FY09 Adopted Budget	FY010 Town Managers Recommendation
Use of Funds:				
General Fund				
Other Funds				
Conservation Commission: Receipts Reserved for Appropriation Fund				
1710	Salaries	8,712.00	9,403.00	9,295.00
1710	Expenses	1,324.00	2,600.00	2,600.00
Total Conservation Commission		10,036.00	12,003.00	11,895.00
Water Dept.: Water Special Revenue Fund				
4510	Salaries	52,682.00	60,000.00	10,000.00
4510	Expenses	1,571,434.00	1,675,307.96	1,813,234.00
4510	Transfer Out (GF for Related Expenses)			
Total Water Department		1,624,116.00	1,735,307.96	1,823,234.00
Sewer Dept: Sewer Enterprise Fund:				
4410	Salaries	294,632.00	332,797.83	361,706.00
4410	Expenses	196,748.00	218,167.00	217,300.00
4410	Inter-municipal	1,187,808.00	1,200,000.00	1,300,000.00
4410	Capital	10,000.00	10,000.00	10,000.00
Total Sewer Department		1,689,188.00	1,760,964.83	1,889,006.00
Golf Committee: Golf Course Enterprise Fund				
6330	Salaries	2,200.00	2,265.60	2,265.60
6330	Expense	10,800.00	11,400.00	11,400.00
Golf Course Committee		13,000.00	13,665.60	13,665.60
Total Other Funds:		3,336,340.00	3,521,941.39	3,737,800.60
Net Change			5.27%	5.78%
			185,601.39	215,859.21
Total Use of Funds:		41,920,110.89	44,631,686.01	43,840,831.29
Net Change			6.08%	-1.80%
			2,711,575.12	(790,854.72)

Town of Abington Operating Budget				
Dept	Department/Line Item	FY08 Actual	FY09 Adopted Budget	FY010 Town Managers Recommendation
Use of Funds:				
General Fund				
Sources of Funds:				
State & Local Receipts				
	Property Taxes	22,285,197.19	24,482,162.00	25,334,133.00
	Local Aid	10,317,772.00	10,763,874.00	9,687,487.00
	Local Receipts	3,581,897.00	3,544,310.00	3,367,095.00
	Total State and Local Receipts	36,184,866.19	38,790,346.00	38,388,715.00
		Net Change	6.72%	-1.05%
			2,605,479.81	(401,631.00)
Transfers/Reserves to Offset Expenses in the General Fund				
	Reserve for Debt Service	841,815.00	194,023.92	37,975.00
	Various Old Articles: Offset Budget	44,237.31	4,576.68	
	Various Old Articles: Offset Debt	-	25,000.00	
	Ambulance Reserves	450,762.69	450,000.00	500,000.00
	Water Rev: Health Ins	70,000.00	74,800.00	77,044.00
	Sewer Res: to GF for Health, Liability, etc	122,000.00	129,800.00	133,694.00
	Debt Service Designated: Sewer Debt	321,522.35	323,153.31	314,204.69
	Water Rev: Debt Service	133,944.25	302,022.16	367,971.00
	Total Transfer to GF to Offset Expense	1,984,281.60	1,503,376.07	1,430,888.69
		Net Change	-31.99%	-5.07%
			(480,905.53)	(72,487.38)
Transfer to GF from Other Available Funds				
	Overlay Surplus	37,000.00	39,079.00	-
	Solid Waste Over-ride	-	See Property Tax	
	Capital Improvement Trust Fund	-	128,725.00	33,427.00
	Free Cash/Stabilization	865,473.00	700,000.00	250,000.00
	Ttl Transfer from Other Available Funds	902,473.00	867,804.00	283,427.00
		Net Change	-4.00%	-206.18%
			(34,669.00)	(584,377.00)
		39,071,620.79	41,161,526.07	40,103,030.69
		Net Change	5.08%	-2.64%
			2,089,905.28	(1,058,495.38)
Other Funds				
	Conservation	10,036.00	12,003.00	11,895.00
	Water Rev: Water Budget	1,624,116.00	1,735,307.96	1,823,234.00
	Sewer Rev: Sewer Budget	1,689,188.00	1,760,964.83	1,889,006.00
	Golf Course Enterprise	13,000.00	13,665.60	13,665.60
	Total Other Funds	3,336,340.00	3,521,941.39	3,737,800.60
		Net Change	5.27%	5.78%
			185,601.39	215,859.21
Total Source of Funds:				
		42,407,960.79	44,683,467.46	43,840,831.29
		Net Change	5.09%	-1.92%
			2,275,506.67	(842,636.17)
Town of Abington Operating Budget: Surplus/(Deficit)				
		487,849.90	51,781.45	0.00
	Adjustments for Fall Town Meeting OITBR		51,781.45	0.00
	Reserves Brought Forward for FY09 Debt and Interest	487,849.90		
Control Balance		(0.00)	(0.00)	0.00