**TOWN OF WILLIAMSTOWN** **Version 04.09.25 17:15**

**FY26 EXPENSE BUDGET**

| Indicates Change From Original Draft | 2024 ACTUAL | 2024 BUDGET | 2025 ACTUAL 12/31/2024 | 2025 BUDGET | COLA 3.00% 2026 PROPOSED | CHANGE | |
|---|---|---|---|---|---|---|---|
| **GENERAL GOVERNMENT EXPENSE** | | | | | | | |
| **EXECUTIVE** | **$ 355,189.29** | **$ 383,550.00** | **$ 153,419.42** | **$ 446,667.38** | **$ 456,152.00** | **$ 9,484.63** | **2.12%** |
| 12201 Select Board | $ 12,673.70 | $ 17,700.00 | $ 2,954.62 | $ 27,700.00 | $ 27,700.00 | $ - | 0.00% |
| 12301 Town Manager | $ 296,346.68 | $ 311,025.00 | $ 130,945.90 | $ 363,467.38 | $ 372,252.00 | $ 8,784.63 | 2.42% |
| 15010 Town Counsel | $ 41,034.13 | $ 50,000.00 | $ 13,684.12 | $ 50,000.00 | $ 50,000.00 | $ - | 0.00% |
| 29101 Emergency Management | $ 5,134.78 | $ 4,825.00 | $ 5,834.78 | $ 5,500.00 | $ 6,200.00 | $ 700.00 | 12.73% |
| **ADMIN & FINANCE** | **$ 3,452,459.69** | **$ 3,687,621.01** | **$ 1,960,456.20** | **$ 3,803,306.52** | **$ 4,258,509.00** | **$ 455,202.48** | **11.97%** |
| 12401 Insurance | $ 191,476.16 | $ 198,500.00 | $ 199,918.00 | $ 198,500.00 | $ 206,440.00 | $ 7,940.00 | 4.00% |
| 13101 Finance Committee | $ 190.00 | $ 200.00 | $ 196.00 | $ 200.00 | $ 200.00 | $ - | 0.00% |
| 13501 Town Accountant | $ 273,918.76 | $ 292,387.58 | $ 142,053.30 | $ 290,901.62 | $ 300,615.00 | $ 9,713.38 | 3.34% |
| 14101 Assessors | $ 133,590.01 | $ 134,027.15 | $ 76,962.05 | $ 150,152.74 | $ 145,844.00 | $ (4,308.74) | -2.87% |
| 14501 Treasurer-Collector | $ 168,978.05 | $ 171,574.06 | $ 98,452.62 | $ 182,219.92 | $ 186,382.00 | $ 4,162.08 | 2.28% |
| 15501 Information Technology | $ 267,782.03 | $ 237,585.00 | $ 115,328.38 | $ 221,354.00 | $ 219,400.00 | $ (1,954.00) | -0.88% |
| 16101 Town Clerk | $ 113,305.99 | $ 102,218.47 | $ 55,964.51 | $ 112,515.52 | $ 109,176.00 | $ (3,339.52) | -2.97% |
| 16201 Registrars of Votes | $ 23,498.40 | $ 23,660.72 | $ 16,395.18 | $ 26,460.72 | $ 25,461.00 | $ (999.72) | -3.78% |
| 91101 Employee Benefits | $ 2,279,720.29 | $ 2,527,468.03 | $ 1,255,186.16 | $ 2,621,002.00 | $ 2,894,991.00 | $ 273,989.00 | 10.45% |
| New Department: Community Support | $ - | $ - | $ - | $ - | $ 170,000.00 | $ 170,000.00 | 100.00% |
| **COMMUNITY DEVELOPMENT** | **$ 419,822.30** | **$ 459,992.17** | **$ 205,153.56** | **$ 461,611.06** | **$ 482,201.00** | **$ 20,589.94** | **4.46%** |
| 17101 Conservation Commission | $ 33,622.39 | $ 29,681.00 | $ 6,778.25 | $ 35,002.27 | $ 35,345.00 | $ 342.73 | 0.98% |
| 17201 Agricultural Commission | $ 213.19 | $ 1,000.00 | $ 72.09 | $ 1,000.00 | $ 500.00 | $ (500.00) | -50.00% |
| 17501 Planning Board | $ 8,783.81 | $ 9,936.07 | $ 7,828.83 | $ 10,530.97 | $ 13,070.00 | $ 2,539.03 | 24.11% |
| 17601 Zoning Board | $ 2,532.80 | $ 4,250.00 | $ 965.00 | $ 4,250.00 | $ 4,250.00 | $ - | 0.00% |
| 17701 Historical Commission | $ - | $ 1,000.00 | $ 367.00 | $ 1,000.00 | $ 1,000.00 | $ - | 0.00% |
| 24101 Building Department | $ 304,567.32 | $ 312,065.70 | $ 143,590.53 | $ 316,897.82 | $ 326,174.00 | $ 9,276.18 | 2.93% |
| 24401 Sealer of Weights | $ 726.08 | $ 4,665.30 | $ - | $ 3,600.00 | $ 6,000.00 | $ 2,400.00 | 66.67% |
| 51901 Health Department | $ 69,376.71 | $ 97,394.10 | $ 45,551.86 | $ 89,330.00 | $ 95,862.00 | $ 6,532.00 | 7.31% |
| **PUBLIC SAFETY** | **$ 1,784,072.19** | **$ 1,784,072.19** | **$ 826,154.45** | **$ 1,831,526.45** | **$ 1,922,765.00** | **$ 91,238.55** | **4.98%** |
| 21001 Police | $ 1,571,650.49 | $ 1,531,590.26 | $ 716,969.05 | $ 1,576,288.29 | $ 1,654,316.00 | $ 78,027.71 | 4.95% |
| 21201 Dispatch | $ 212,421.70 | $ 252,481.93 | $ 109,185.40 | $ 255,238.16 | $ 268,449.00 | $ 13,210.84 | 5.18% |
| **PUBLIC WORKS** | **$ 2,160,841.74** | **$ 2,373,087.07** | **$ 1,043,751.48** | **$ 2,414,574.17** | **$ 2,452,919.00** | **$ 38,344.83** | **1.59%** |
| 19201 Facilities | $ 177,675.48 | $ 213,459.54 | $ 96,761.82 | $ 224,347.86 | $ 224,564.00 | $ 216.14 | 0.10% |
| 41101 DPW Director | $ 152,853.69 | $ 174,337.14 | $ 83,437.31 | $ 188,060.67 | $ 192,510.00 | $ 4,449.33 | 2.37% |
| 42101 Highway | $ 1,120,012.26 | $ 1,255,676.15 | $ 602,636.30 | $ 1,283,928.40 | $ 1,297,575.00 | $ 13,646.60 | 1.06% |
| 42301 Snow & Ice | $ 290,678.53 | $ 250,000.00 | $ 38,952.20 | $ 251,508.04 | $ 251,508.00 | $ (0.04) | 0.00% |
| 42401 Street Lights | $ 64,029.88 | $ 63,000.00 | $ 25,292.72 | $ 53,000.00 | $ 53,000.00 | $ - | 0.00% |
| 49101 Parks & Cemetery | $ 263,229.42 | $ 317,746.17 | $ 164,946.74 | $ 312,034.20 | $ 321,265.00 | $ 9,230.80 | 2.96% |
| 49201 Burbank Chapel | $ 4,375.44 | $ 4,650.00 | $ 212.08 | $ 4,730.00 | $ 4,730.00 | $ - | 0.00% |
| 49301 Forestry | $ 60,413.40 | $ 50,000.00 | $ 14,687.10 | $ 50,000.00 | $ 60,000.00 | $ 10,000.00 | 20.00% |
| 63101 Recreation | $ 27,573.64 | $ 44,218.07 | $ 16,825.21 | $ 46,965.00 | $ 47,767.00 | $ 802.00 | 1.71% |
| **HUMAN SERVICES** | **$ 970,025.23** | **$ 1,008,747.57** | **$ 480,102.19** | **$ 1,057,505.51** | **$ 1,061,450.00** | **$ 3,944.49** | **0.37%** |
| 52301 Mental Health Services | $ 2,956.00 | $ 30,500.00 | $ - | $ 30,500.00 | $ - | $ (30,500.00) | -100.00% |
| 54101 Council on Aging | $ 258,342.21 | $ 266,319.15 | $ 127,545.44 | $ 277,697.31 | $ 280,864.00 | $ 3,166.69 | 1.14% |
| 54301 Veterans Services | $ 73,892.31 | $ 98,008.10 | $ 44,096.78 | $ 88,564.13 | $ 85,000.00 | $ (3,564.13) | -4.02% |
| 69201 Veterans Graves | $ 2,718.92 | $ 3,500.00 | $ - | $ 3,500.00 | $ 3,500.00 | $ - | 0.00% |
| 61101 Library | $ 632,115.79 | $ 610,420.31 | $ 308,459.97 | $ 657,244.07 | $ 692,086.00 | $ 34,841.93 | 5.30% |
| **GENERAL GOVERNMENT** | **$ 9,142,410.44** | **$ 9,697,070.01** | **$ 4,669,037.30** | **$ 10,015,191.09** | **$ 10,633,996.00** | **$ 618,804.91** | **6.18%** |
| **DEBT SERVICE** | | | | | | | |
| 71101 Debt Service | $ 547,187.50 | $ 547,187.50 | $ 69,143.75 | $ 533,287.50 | $ 344,238.00 | $ (189,049.50) | -35.45% |
| **FINANCE COMMITTEE RESERVE** | | | | | | | |
| 13223 Reserve Fund | $ 34,321.47 | $ 75,000.00 | $ - | $ 75,000.00 | $ 50,000.00 | $ (25,000.00) | -33.33% |
| **TRANSFER STATION TRANSFER FROM GENERAL FUND** | | | | | | | |
| 99923 Transfer Station | $ - | $ 20,000.00 | $ 20,000.00 | $ 20,000.00 | $ 20,000.00 | $ - | 0.00% |
| **TOTAL GENERAL GOVERNMENT** | **$ 9,723,919.41** | **$ 10,339,257.51** | **$ 4,758,181.05** | **$ 10,643,478.59** | **$ 11,048,234.00** | **$ 404,755.41** | **3.80%** |
| | | | Change less New Community Support Initiatives: | | | $ 204,755.41 | 1.92% |
| **EDUCATION** | | | | | | | |
| 30223 McCann | $ 258,182.29 | $ 260,059.68 | $ 241,825.11 | $ 326,687.00 | $ 422,850.00 | $ 96,163.00 | 29.44% |
| 30123 MGRSD | $ 13,258,887.00 | $ 13,258,887.00 | $ 6,887,667.50 | $ 13,775,336.00 | $ 14,820,542.00 | $ 1,045,206.00 | 7.59% |
| **TOTAL GENERAL GOVERNMENT & EDUCATION** | **$ 23,240,988.70** | **$ 23,858,204.19** | **$ 11,887,673.66** | **$ 24,745,501.59** | **$ 26,291,626.00** | **$ 1,546,124.41** | **6.25%** |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **OFF BUDGET ITEMS** | | | | | | | |
| Cherry Sheet Assessments | | $ 47,864.00 | | $ 45,391.00 | $ 41,379.00 | $ (4,012.00) | -8.84% |
| Overlay (Allowance for Abatements) | | $ 100,000.00 | | $ 100,000.00 | $ 100,000.00 | $ - | 0.00% |
| Circuit Breaker Tax Credit (Allowance) | | | | | $ - | $ - | |
| **COLA** | | | | | | $ - | |
| **TOTAL EXPENSES** | | **$ 24,006,068.19** | | **$ 24,890,892.59** | **$ 26,433,005.00** | **$ 1,542,112.41** | 6.20% |
| | | | Change less New Community Support Initiatives: | | | $ 1,342,112.41 | 5.39% |
| | | | | | | | |
| **WARRANT ARTICLES FUNDED FROM FREE CASH** | | | | | | | |
| | | | | | | | |
| **CAPITAL PLAN** | | | | | | | |
| Capital Items | | $ 497,400.00 | | $ 1,396,000.00 | $ 1,100,858.00 | $ (295,142.00) | -21.14% |
| | | $ 620,600.00 | | | | | |
| **NON PROFITS** | | | | | | | |
| Williamstown Youth Center | | $ 77,000.00 | | $ 50,000.00 | | $ (50,000.00) | -100.00% |
| Chamber of Commerce | | $ 50,000.00 | | $ 55,000.00 | | $ (55,000.00) | -100.00% |
| Sand Springs Rec Center | | $ - | | | | $ - | 0.00% |
| Williamstown Community Preschool | | $ 50,000.00 | | $ 50,000.00 | | $ (50,000.00) | -100.00% |
| | | | | | | $ - | |
| **OPEB** | | | | | | | |
| OPEB Trust Fund | | $ 44,550.00 | | $ 48,037.00 | $ 48,000.00 | $ (37.00) | -0.08% |
| | | | | | | | |
| **COMPENSATED BALANCES RESERVE** | | | | | | $ - | |
| Reserve Fund | | $ 50,000.00 | | $ 50,000.00 | $ - | $ (50,000.00) | -100.00% |
| | | | | | | | |
| **STABILIZATION** | | | | | | | |
| Stabilization | | $ 250,000.00 | | $ 100,000.00 | $ - | $ (100,000.00) | -100.00% |
| | | | | | | | |
| **SPECIAL ARTICLES** | | | | | | | |
| Master Plan | | | | | | | |
| Classification & Wage Survey | | | | $ - | $ - | $ - | 0.00% |
| | | | | | | | |
| **REDUCE TAX RATE** | | | | | | | |
| Reduce tax rate | | | | $ 100,000.00 | $ 100,000.00 | $ - | 0.00% |
| | | | | | | | |
| **PROPOSED USE OF FREE CASH** | **$ -** | **$ 1,639,550.00** | **$ -** | **$ 1,849,037.00** | **$ 1,248,858.00** | **$ (600,179.00)** | |