



*Town of Williamsburg*  
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**Annual Town Meeting**  
**Monday June 2, 2008**

**Report from the Finance Committee**

**Subject: Fiscal Year 2009 (FY09) Recommended Operating Budget**

In preparing the FY09 Budget, in addition to the usual large increases in Retirement and Health Insurance costs we are faced with greatly increased energy costs. We had a respite in the large increases in education costs that have faced the Town in recent years. This has allowed the Finance Committee to make modest budget increases for several Departments and to provide a 3% raise in the salary and labor accounts for all employees. We have prepared a budget that addresses the basic needs of all Departments without resorting to a Proposition 2 ½ Override.

**Expenses:** The expense budget provides for fully funding the Town Administrator position. In the current year this position was only funded for three-quarters of a year. Additional funds are included for the Town Building & Grounds and Vehicle Fuel accounts in anticipation of higher fuel costs. Additional funds are also provided for the Police Department Labor, Fire Department Labor, Shade Tree Committee Expenses and Winter Expenses accounts.

The Library Board projects an increase in additional funding (donations, grants etc.) of over \$14,000. These funds will be applied for needed added staff and books and supplies. As previously voted the Town pays 100% of the Library's salary, maintenance and utility lines with the additional funding applied to the books and supplies budget line. For the Town appropriation the net result is an increase in the salary budget line with a corresponding decrease in the books and supplies line.

As a result of declining enrollment the local School Committee has been able to present a budget for FY09 that is level funded from FY08. The regional school budget includes an increase in assessments to all towns of 3.3%. However, the number of students from Williamsburg has declined as a percentage of the total regional school enrollment. This has resulted in a reduction of Williamsburg assessment from FY08 to FY09 of nearly 1%. These savings have been offset by an increase in vocational school tuition and the charter school cherry sheet assessment.

**Free Cash:** Our certified "Free Cash" balance as of June 30, 2007 was \$237,702. During the year \$7,500 of Free Cash was applied to the heating upgrade in the Haydenville Police/Fire building. The remaining balance is 4.3% of this year's budget and is slightly below our guideline for free cash of 5% of the budget. \$48,000 of the remaining balance has been set aside as a reserve fund for future contingencies.

Christopher Smith  
Vice Chairman, Finance Committee

Town of Williamsburg Revenue

	FY2007 Actual	FY2008 Town Meeting Estimates	FY2008 Recap Submittal	FY2009 Town Meeting Estimates
<b>Revenues less Cherry Sheet Assessments</b>	<b>4,950,214</b>	<b>5,204,296</b>	<b>5,257,284</b>	<b>5,358,692</b>
<b>Taxes and Excise</b>				
previous year Levy Limit		3,757,015	3,757,015	3,947,340
amended previous years growth		0	0	3,653
2.5 % max. allowable tax increase		93,925	93,925	98,775
new growth estimate for current year		66,500	100,000	70,000
property taxes		3,917,440	3,950,940	4,119,768
overrides		29,900	29,900	0
subtotal current Levy Limit		3,947,340	3,980,840	4,119,768
1987 Elementary School Renovation		-56,963	0	0
1996 Tech Update Debt Exclusion for HRHS		0	0	0
2001 Fire Truck (1997 vote)		20,785	20,785	19,215
2006 Fire Truck (2005 vote)		33,088	33,088	31,093
2001 HRHS Construction Loan		99,868	99,868	93,442
2001 Wood waste Closure		22,750	22,750	22,150
2003 Library Renovation (2001 vote)		55,075	55,075	51,815
subtotal active debt exclusions		174,603	231,566	217,715
<b>Subtotal Real Estate &amp; Personal Property Taxes</b>	<b>3,821,574</b>	<b>4,121,943</b>	<b>4,212,406</b>	<b>4,337,483</b>
<b>Allowance for Abatement (Overlay)</b>		-60,000	-59,165	-60,000
<b>Local Revenue</b>				
Motor Vehicle Excise Taxes	240,738	260,238	220,950	220,950
Other Excise Taxes	4,943	2,777	4,127	3,156
Sewer Betterments	0	0	0	0
Penalty and Interest on Taxes	24,799	20,346	25,000	21,978
Payments in Lieu of Taxes	100	0	46,338	23,169
Transfer Station	61,495	41,976	45,000	44,915
Fees	11,544	9,814	9,825	10,682
Licenses and Permits	37,882	28,108	35,000	32,246
Fines and Forfeits	3,703	11,284	5,000	5,000
Earnings on Investments	43,223		30,000	36,000
Miscellaneous Recurring	5,997	57,482	5,000	22,000
Miscellaneous Non-recurring	13,515			
<b>Subtotal Local Revenue</b>	<b>447,939</b>	<b>432,025</b>	<b>426,240</b>	<b>420,096</b>
<b>Total Taxes and Local Revenue</b>	<b>4,269,513</b>	<b>4,493,968</b>	<b>4,579,481</b>	<b>4,697,579</b>

Town of Williamsburg Revenue

	FY2007 Actual	FY2008 Town Meeting Estimates	FY2008 Recap Submittal	FY2009 Town Meeting Estimates
<b>Revenues less Cherry Sheet Assessments</b>	<b>4,950,214</b>	<b>5,204,296</b>	<b>5,257,284</b>	<b>5,358,692</b>
Massachusetts School Building Authority	56,969	56,963	0	0
<b>State Revenue from Cherry sheet</b>				
School Aid Chapter 70	401,047	410,847	410,847	432,416
School Transportation	14,565	0	0	0
Charter School Reimbursement	14,441	24,886	8,386	20,116
Charter School Capital Facility Reimbursement	0			
School Lunch (direct to School)	795	875	875	785
School Choice into district (direct to School)	291,147	211,043	187,793	108,645
<b>Subtotal all Education</b>	<b>721,995</b>	<b>647,651</b>	<b>607,901</b>	<b>561,962</b>
Lottery Aid	371,091	376,807	376,807	376,807
Veterans Benefits	5,328	1,920	1,920	1,396
Exemptions to Veterans	5,878	8,961	8,961	10,146
Exemptions to the Elderly	13,068	13,068	13,068	13,066
Loss of Taxes State Land	1,481	1,654	1,654	1,657
Exemptions to the Blind				
Public Libraries (direct to Library)	6,732	7,569	7,800	7,800
<b>Subtotal General Government</b>	<b>403,578</b>	<b>409,979</b>	<b>410,210</b>	<b>410,872</b>
<b>Total State Revenue</b>	<b>1,125,573</b>	<b>1,057,630</b>	<b>1,018,111</b>	<b>972,834</b>
<b>State Assessments to Cherry Sheet</b>				
State Air Pollution charge	582	604	604	618
State RMV non-renewal charge	560	960	960	1,120
Charter School charge	116,370	109,182	61,764	114,354
School Choice charge	60,268	48,010	54,490	58,500
Regional Transit Charge	25,387	26,022	26,022	19,899
<b>Total cherry sheet deducts</b>	<b>203,167</b>	<b>184,778</b>	<b>143,840</b>	<b>194,491</b>
<b>Total State Revenue Applicable to Budget</b>	<b>680,701</b>	<b>710,328</b>	<b>677,803</b>	<b>661,113</b>
<b>Total Revenues</b>	<b>4,950,214</b>	<b>5,204,296</b>	<b>5,257,284</b>	<b>5,358,692</b>

Town of Williamsburg Expense

Budget Item	FY07 Actual Expenditure	(1) FY08 Total Budget	FY09 Department Requests	(2) FY09 Finance Committee's Proposed Budget
<b>GENERAL GOVERNMENT</b>				
Moderator	262	270	270	278
Selectboard Salaries	7,323	7,543	7,543	7,769
Selectboard Expenses	2,200	3,000	3,000	3,000
Town Administrator		32,500	43,334	44,634
Administrative Assistant	23,581	12,000	12,000	12,360
Town Administrator Expenses			2,000	2,000
Oliver Smith Trustee	26	27	27	28
Town Counsel	12,822	17,000	17,000	17,000
Advertising Expense	691	1,000	1,200	1,200
Constable Salary	262	270	270	278
Constable Elections	200	200	200	200
Parking Clerk Labor	262	270	270	278
Finance Committee Salaries	2,789	3,409	3,409	3,511
Finance Committee Chair	154	154	154	159
Finance Committee Secretary	384	800	800	824
Finance Committee Expenses	295	600	600	600
Reserve Fund from Free Cash	36	50,000	48,000	48,000
Reserve Fund from Taxation	0	0	7,000	7,000
Capital Planning Labor	0	298	298	307
Capital Planning Expenses	0	125	125	125
Accountant Labor	15,995	24,728	26,690	26,690
Accountant Asst. Labor	4,260			0
Accountant Expense	998	1,110		0
Accounting Software Purchase	4,000	1,000	1,000	1,000
Audit Services	21,525	17,000	17,000	17,000
Assessor's Salaries	7,323	7,543	7,732	7,769
Assessor's Labor	6,017	6,822	6,993	7,027
Assessor's Expenses	1,102	2,942	4,192	4,192
Assessor's CAMA Fee	1,350	1,250	0	0
Assessor's Revaluation	10,450	4,000	4,000	4,000
Treasurer Salary	17,689	16,974	16,974	17,483
Treasurer's Add'l Salary	416		0	0
Assistant Treasurer	0		5,000	5,000
Treasurer's Assistant	2,659	2,774		0
Treasurer's Expenses	4,528	4,600	4,600	4,600
Treasurer's Software	9,820	1,580	1,709	1,709
Collector Salary	26,691	24,728	24,728	25,470
Collector's Add'l Salary	959			0
Collector's Expenses	9,473	9,630	9,630	9,630
Clerk Salary	11,712	12,063	15,456	15,920
Clerk's Assistant	5,182	5,337	1,944	2,002
Clerk's Expenses	894	1,000	1,000	1,000
Clerk's Software	3,250	500	500	500

Town of Williamsburg Expense

<b>Budget Item</b>	<b>FY07 Actual Expenditure</b>	<b>(1) FY08 Total Budget</b>	<b>FY09 Department Requests</b>	<b>(2) FY09 Finance Committee's Proposed Budget</b>
Elections, Registration, Listin	6,487	6,570	6,570	6,570
Town Meeting Expense	122		578	578
Street Listing	768	960	1,060	1,060
Conservation Comm Labor	53	270		0
Conservation Comm Expense	2,717	3,100	3,100	3,100
Planning Board	774	1,500	1,500	1,500
Zoning Bd of Appeals	248	500	500	500
Custodian Labor	8,098	9,407	9,407	9,689
Town Buildings & Grounds	30,696	33,000	38,000	38,000
Town Office Expense	3,080	4,000	4,400	4,400
Town Office Telephone	6,338	6,300	7,245	7,245
Town Office Internet	2,145	2,000	2,300	2,300
Copier Maintenance	3,572	4,700	3,000	3,000
Technology Upgrade	0	4,000		0
Repair Boiler/Heating System		4,000		0
Painting/Siding Town Office		15,000		0
Town Reports	2,250	2,250	2,500	2,500
First Call for Help	0	260	260	260
Town Building Weatherization			6,500	
Town Building Reuse Study			2,500	
<b>Subtotal General Government</b>	<b>284,928</b>	<b>372,864</b>	<b>386,068</b>	<b>381,246</b>

<b>PROTECTION PERSONS and PROPERTY</b>	<b>FY07 Actual Expenditure</b>	<b>(1) FY08 Total Budget</b>	<b>FY09 Department Requests</b>	<b>(2) FY09 Finance Committee's Proposed Budget</b>
Police Chief Salary	12,832	18,500	18,500	19,055
Police Dept Labor	108,596	112,879	117,379	120,765
Police Dept Expenses	30,608	29,740	30,540	30,540
Regional Records Computer/Software	1,209	5,500	5,500	5,500
Heating Upgrade Police/Fire		7,500		0
Fire Chief Salary	13,090	18,500	18,963	19,055
Fire Dept Labor	22,985	23,750	28,500	29,355
Fire Dept Expenses	22,088	21,320	21,320	21,320
Ambulance Service	26,269	27,653	27,758	27,758
Emergency Management Director	316	325	1,000	1,000
Shade Tree Committee Expenses	3,083	3,500	6,000	6,000
Tree Removal/Planting		1,500	1,000	1,000
<b>Subtotal Protection Persons and Property</b>	<b>241,076</b>	<b>270,667</b>	<b>276,460</b>	<b>281,348</b>

<b>EDUCATION</b>	<b>FY07 Actual Expenditure</b>	<b>(1) FY08 Total Budget</b>	<b>FY09 Department Requests</b>	<b>(2) FY09 Finance Committee's Proposed Budget</b>
School Committee Salaries	1,313	1,352	1,352	1,393
Local School Expenses	1,403,786	1,466,975	1,466,975	1,466,975
Dunphy Upgrades		8,500		0
Dunphy Fire Protection		13,200		0
Vocational School Assessment	281,534	236,793	281,237	281,237
Hampshire Regional Assessment	1,283,568	1,392,221	1,374,337	1,374,337
<b>Subtotal Education</b>	<b>2,968,888</b>	<b>3,119,041</b>	<b>3,123,901</b>	<b>3,123,942</b>

<b>PUBLIC WORKS and FACILITIES</b>	<b>FY07 Actual Expenditure</b>	<b>(1) FY08 Total Budget</b>	<b>FY09 Department Requests</b>	<b>(2) FY09 Finance Committee's Proposed Budget</b>
Highway Labor	140,633	150,711	150,711	155,232
Highway Road Maintenance	52,212	68,395	60,463	60,463
Highway Garage/Equipment Maintenance	37,660	36,625	37,375	37,375
Highway Surplus Equipment	0	2,000	2,000	2,000
Vehicle Fuel		16,250	24,000	24,000
Cement Sidewalk Construction			5,500	5,500
Winter Salaries	10,687	9,708	12,208	12,499
Winter Expenses	52,196	60,271	64,146	64,146
Bridges & Street Lighting	9,111	10,300	12,000	12,000
Transfer Station Labor (Board of Health)	18,102	18,356	18,356	18,907
Transfer Station Expenses (Board of Health)	61,409	72,300	72,300	72,300
Cemetery Commission	900	1,000	2,000	2,000
<b>Subtotal Public Works and Facilities</b>	<b>382,910</b>	<b>445,916</b>	<b>461,059</b>	<b>466,422</b>

<b>HUMAN SERVICES</b>	<b>FY07 Actual Expenditure</b>	<b>(1) FY08 Total Budget</b>	<b>FY09 Department Requests</b>	<b>(2) FY09 Finance Committee's Proposed Budget</b>
Board of Health Salaries	3,250	3,328	3,328	3,428
Board of Health Expenses	100	300	300	300
Public Health Nurse	2,353	2,274	2,274	2,342
Animal Inspector	1,552	1,648	1,648	1,697
COA Director	10,232	10,539	10,539	10,855
COA Office Assistant	14,212	14,638	14,638	15,077
COA Meal Site Staffing	2,428	2,501	2,501	2,576
COA Expenses	2,650	2,800	2,800	2,800
COA HEN Program	4,000	4,000	4,000	4,000
Veterans Agent	1,109	1,500	1,500	1,500
Veterans Agent Expense	400	400	400	400
Veterans Benefits	3,207	4,675	15,500	15,500
Amer With Disabilities Exp	0	400	400	400
<b>Subtotal Human Services</b>	<b>45,493</b>	<b>49,003</b>	<b>59,828</b>	<b>60,875</b>

<b>CULTURE and RECREATION</b>	<b>FY07 Actual Expenditure</b>	<b>(1) FY08 Total Budget</b>	<b>FY09 Department Requests</b>	<b>(2) FY09 Finance Committee's Proposed Budget</b>
Library Salaries	63,441	65,508	73,239	75,436
Library Expenses	31,537			0
Library Exp-Utilities		12,120	13,620	13,620
Library Exp-Maintenance		8,955	9,540	9,540
Library Exp-Books & Supplies		13,399	6,872	5,014
Recreation Labor	3,516	4,437	4,437	4,570
Athletic Fields	3,659	4,000	4,000	4,000
Historical Commission Exp	30	500	500	500
Veterans Recognition	0	400	400	400
<b>Subtotal Culture and Recreation</b>	<b>102,183</b>	<b>109,319</b>	<b>112,608</b>	<b>113,080</b>

<b>DEBT SERVICE</b>	<b>FY07 Actual Expenditure</b>	<b>(1) FY08 Total Budget</b>	<b>FY09 Department Requests</b>	<b>(2) FY09 Finance Committee's Proposed Budget</b>
Hampshire Regional Debt Service	149,809	99,868	93,442	93,442
School Debt Principal	36,850			0
School Debt Interest	1,265			0
Capping Wood Waste Principal	20,000	20,000	20,000	20,000
Capping Wood Waste Debt Interest	3,270	2,750	2,150	2,150
Fire Truck Principal	19,000	19,000	18,000	18,000
Fire Truck Debt Interest	5,011	1,785	1,215	1,215
Fire Truck #2 Principal		23,500	23,500	23,500
Fire Truck #2 Debt Interest		9,588	7,593	7,593
Highway Grader Principal	13,000			0
Highway Grader Debt Interest	338			
Highway Sander Principal	8,000			
Highway Sander Debt Interest	208			
Highway Truck Principal		17,000	18,266	18,266
Highway Truck Debt Interest	907	1,439	656	656
Highway Loader Principal		20,000	20,000	20,000
Highway Loader Debt Interest		3,979	2,867	2,867
Library Principal	40,000	42,000	40,000	40,000
Library Debt Interest	14,115	13,075	11,815	11,815
Town Hall Heating Principal	4,000			
Town Hall Heating Debt Interest	104			
Police/Fire Roof Principal		10,000	10,000	10,000
Police/Fire Roof Debt Interest	509	816	359	359
Police 4 x 4 Principal		15,000	14,709	14,709
Police 4 x 4 Debt Interest		1,213	529	529
Police Cruiser Principal			10,000	10,000
Police Cruiser Debt Interest			1,112	1,112
<b>Subtotal Debt Service</b>	<b>316,386</b>	<b>301,013</b>	<b>296,213</b>	<b>296,213</b>

<b>INTERGOVERNMENTAL EXPENSES</b>	<b>FY07 Actual Expenditure</b>	<b>(1) FY08 Total Budget</b>	<b>FY09 Department Requests</b>	<b>(2) FY09 Finance Committee's Proposed Budget</b>
Hampshire Council of Governments				
Assessment	3,338	3,338	3,338	3,338
Hampshire County Regional Lockup		2,239	2,239	2,239
Hilltown Resource Managemnt (Board of Health)	8,658	8,658	8,658	8,658
Foothills Health District (Board of Health)	18,675	21,740	22,967	22,967
Building Inspection Program	22,030	23,196	25,592	25,592
PVPC Assessment			364	364
<b>Subtotal Intergovernmental Expenses</b>	<b>52,701</b>	<b>59,171</b>	<b>63,158</b>	<b>63,158</b>

<b>FIXED MISCELLANEOUS EXPENSES</b>	<b>FY07 Actual Expenditure</b>	<b>(1) FY08 Total Budget</b>	<b>FY09 Department Requests</b>	<b>(2) FY09 Finance Committee's Proposed Budget</b>
Hampshire County Retirement	115,311	108,986	123,107	123,107
Worker's Compensation	11,335	17,121	12,959	12,959
Unemployment Insurance	8,266	5,000	5,000	5,000
Group Insurance	343,271	370,000	398,000	398,000
Medicare & Social Security	25,168	27,000	28,000	28,000
General Insurance	51,652	55,267	52,342	52,342
<b>Subtotal Fixed Misc Expenses</b>	<b>555,003</b>	<b>583,374</b>	<b>619,408</b>	<b>619,408</b>
 <b>TOTAL OPERATING BUDGET</b>	 <b>4,949,568</b>	 <b>5,310,368</b>	 <b>5,398,703</b>	 <b>5,405,692</b>
<b>FROM FREE CASH</b>		<b>57,500</b>		<b>48,000</b>
<b>FROM BRASSWORKS LOAN FUND</b>		<b>30,000</b>		<b>0</b>
<b>FROM STABILIZATION FUND</b>		<b>21,700</b>		<b>0</b>
<b>FROM TAXATION</b>		<b>5,201,168</b>		<b>5,357,692</b>
 <b>ANTICIPATED REVENUES</b>		 <b>5,204,296</b>		 <b>5,358,642</b>

(1) As modified by December 10, 2007 Special Town Meeting.

(2) Includes 3 % increase for Salary and Labor Accounts.