

Town of West Brookfield

FY 2027 OMNIBUS COMPARISON - GENERAL OPERATING FUND - REDUCED BUDGET/NO OVERRIDE						
Dept. Name	Description	FY26 Tn Mtg Approved	Description	FY27 Recommendation	% Change	
114	Moderator	Salary	\$450.00	Salary	\$450.00	0.00%
		Total	\$450.00	Total	\$450.00	0.00%
122	Selectmen	Salary	\$147,665.00	Salary	\$94,554.00	-35.97%
		Expense	\$12,280.00	Expense	\$8,900.00	-27.52%
		Total	\$159,945.00	Total	\$103,454.00	-35.32%
131	Advisory Committee	Salary	\$2,386.00	Salary	\$1,808.00	-24.22%
		Expense	\$400.00	Expense	\$300.00	-25.00%
		Total	\$2,786.00	Total	\$2,108.00	-24.34%
132	Reserve Fund	Expenses	\$50,000.00	Expenses	\$25,000.00	-50.00%
		Total	\$50,000.00	Total	\$25,000.00	-50.00%
135	Accountant	Salary	\$91,750.00	Salary	\$72,350.00	-21.14%
		Expense	\$33,608.00	Expense	\$3,938.00	-88.28%
		Total	\$125,358.00	Total	\$76,288.00	-39.14%
136	Audit	Expense	\$28,925.00	Expense	\$19,000.00	-34.31%
		Total	\$19,000.00	Total	\$19,000.00	0.00%
141	Assessors	Salary	\$40,157.00	Salary	\$23,751.00	-40.85%
		Expense	\$88,738.00	Expense	\$82,364.00	-7.18%
		Total	\$128,895.00	Total	\$106,115.00	-17.67%
145	Treasurer	Salary	\$140,604.00	Salary	\$144,134.00	2.51%
		Expense	\$54,232.00	Expense	\$40,885.00	-24.61%
		Total	\$194,836.00	Total	\$185,019.00	-5.04%
151	Legal Counsel	Expense	\$60,000.00	Expense	\$60,000.00	0.00%
		Total	\$60,000.00	Total	\$60,000.00	0.00%
155	Computer Tech	Expense	\$63,750.00	Expense	\$43,750.00	-31.37%
		Total	\$63,750.00	Total	\$43,750.00	-31.37%
161	Town Clerk	Salary	\$60,058.00	Salary	\$54,825.99	-8.71%
		Expense	\$3,947.42	Expense	\$1,845.00	-53.26%
		Total	\$64,005.00	Total	\$56,670.99	-11.46%
162	Elections/Reg	Salary	\$4,186.68	Salary	\$5,000.00	19.43%
		Expense	\$12,900.00	Expense	\$11,700.00	-9.30%
		Total	\$17,087.00	Total	\$16,700.00	-2.26%
171	Conservation	Salary	\$2,450.00	Salary	\$2,000.00	-18.37%
		Expense	\$2,165.00	Expense	\$1,778.00	-17.88%
		Total	\$4,615.00	Total	\$3,778.00	-18.14%
175	Planning Board	Salary	\$1,865.00	Salary	\$1,467.00	-21.34%
		Expense	\$1,000.00	Expense	\$500.00	-50.00%
		Total	\$2,865.00	Total	\$1,967.00	-31.34%

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176	Zoning Board	Salary	\$900.00	Salary	\$500.00	-44.44%
		Expense	\$1,150.00	Expense	\$800.00	-30.43%
		Total	\$2,050.00	Total	\$1,300.00	-36.59%
179	Earth Removal	Salary	\$336.00	Salary	\$226.00	-32.74%
		Expense	\$50.00	Expense	\$50.00	0.00%
		Total	\$386.00	Total	\$276.00	-28.50%
180	Agricultural	Salary	\$0.00	Salary	\$0.00	#DIV/0!
	Committee	Expense	\$600.00	Expense	\$600.00	2.00%
		Total	\$600.00	Total	\$600.00	2.00%
192	Town Hall	Salary	\$13,998.00	Salary	\$14,347.95	2.50%
		Expense	\$53,920.00	Expense	\$54,605.00	1.27%
		Total	\$70,918.00	Total	\$68,952.95	-2.77%
194	Stormwater	Salary	\$3,521.00	Salary	\$1,808.00	-48.65%
		Expense	\$500.00	Expense	\$150.00	-70.00%
		Total	\$4,021.00	Total	\$1,958.00	2.44%
195	Town Reports	Expense	\$3,000.00	Expense	\$1,300.00	-56.67%
		Total	\$3,000.00	Total	\$1,300.00	-56.67%
210	Police Dept.	Salary	\$721,808.04	Salary	\$557,042.78	-22.83%
		Expense	\$73,475.00	Expense	\$59,450.00	-19.09%
		Total	\$795,283.00	Total	\$616,492.78	-22.48%
211	Parking Clerk	Salary	\$115.00	Salary	\$0.00	-100.00%
		Total	\$115.00	Total	\$0.00	-100.00%
220	Fire Department	Salary	\$109,753.00	Salary	\$93,053.00	-15.22%
		Expense	\$77,500.00	Expense	\$71,700.00	-7.48%
		Total	\$187,253.00	Total	\$164,753.00	-12.02%
231	Ambulance Service	Expense	\$60,000.00	Expense	\$50,000.00	-16.67%
		Total	\$60,000.00	Total	\$50,000.00	-16.67%
241	Building Insp	Salary	\$19,408.00	Salary	\$18,086.00	-6.81%
		Expense	\$2,831.00	Expense	\$2,631.00	-7.06%
		Total	\$22,239.00	Total	\$20,717.00	-6.84%
242	Gas Inspector	Salary	\$1,120.00	Salary	\$1,120.00	0.00%
		Expense	\$300.00	Expense	\$0.00	-100.00%
		Total	\$1,420.00	Total	\$1,120.00	-21.13%
243	Plumbing Insp	Salary	\$2,295.00	Salary	\$2,295.00	0.00%
		Expense	\$150.00	Expense	\$0.00	-100.00%
		Total	\$2,445.00	Total	\$2,295.00	-6.13%
245	Electrical Insp	Salary	\$11,649.00	Salary	\$11,649.00	0.00%
		Expense	\$300.00	Expense	\$150.00	-50.00%
		Total	\$11,949.00	Total	\$11,799.00	-1.26%

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246	Zoning Enforcement	Salary	\$11,303.00	Salary	\$11,027.00	-2.44%
		Expense	\$100.00	Expense	\$75.00	-25.00%
		Total	\$11,403.00	Total	\$11,102.00	-2.64%
249	Animal Insp	Salary	\$1,439.00	Salary	\$1,439.00	0.00%
		Expense	\$300.00	Expense	\$300.00	0.00%
		Total	\$1,739.00	Total	\$1,739.00	0.00%
291	Emergency Mgt.	Salary	\$4,300.00	Salary	\$2,000.00	-53.49%
		Expense	\$4,000.00	Expense	\$500.00	-87.50%
		Total	\$8,300.00	Total	\$2,500.00	-69.88%
292	Animal Control	Salary	\$6,475.00	Salary	\$4,275.00	-33.98%
		Expense	\$500.00	Expense	\$500.00	0.00%
		Total	\$6,975.00	Total	\$4,775.00	-31.54%
294	Tree Warden	Salary	\$2,500.00	Salary	\$1,250.00	-50.00%
		Expense	\$41,500.00	Expense	\$23,250.00	-43.98%
		Total	\$44,000.00	Total	\$24,500.00	-44.32%
320	Education	Expense	\$5,001,315.00	Expense	\$5,175,935.00	3.49%
		<i>Transportation</i>	<i>\$510,089.00</i>	<i>Transportation</i>	<i>\$702,919.00</i>	<i>37.80%</i>
		<i>Assessment</i>	<i>\$3,921,051.00</i>	<i>Assessment</i>	<i>\$4,223,509.00</i>	<i>7.71%</i>
		<i>Above Minimum</i>	<i>\$570,175.00</i>	<i>Above Minimum</i>	<i>\$249,507.00</i>	<i>-56.24%</i>
		<i>Debt Service</i>	<i>\$0.00</i>	<i>Debt Service</i>	<i>\$0.00</i>	<i>#DIV/0!</i>
		Total	\$5,001,315.00	Total	\$5,175,935.00	3.49%
380	Vocational Ed	Expense	\$228,218.00	Expense	\$274,252.48	20.17%
		<i>Transportation</i>	<i>\$9,000.00</i>	<i>Transportation</i>	<i>\$12,000.00</i>	<i>33.33%</i>
		<i>Tuitions</i>	<i>\$219,218.00</i>	<i>Tuitions</i>	<i>\$262,252.48</i>	<i>19.63%</i>
		Total	\$228,218.00	Total	\$274,252.48	20.17%
422	Highway Dept.	Salary	\$417,579.00	Salary	\$344,391.89	-17.53%
		Expense	\$182,896.00	Expense	\$165,289.00	-9.63%
		Total	\$600,475.00	Total	\$509,680.89	-15.12%
423	Winter Roads	Salary	\$22,094.00	Salary	\$22,647.00	2.50%
		Expense	\$107,950.00	Expense	\$107,950.00	0.00%
		Total	\$130,044.00	Total	\$130,597.00	0.43%
424	Municipal Lighting	Expense	\$43,000.00	Expense	\$28,925.00	-32.73%
		Total	\$43,000.00	Total	\$28,925.00	-32.73%
425	Central Fuel Depot	Expense	\$59,900.00	Expense	\$50,000.00	-16.53%
		Total	\$59,900.00	Total	\$50,000.00	-16.53%
433	Drop Off Center	Salary	\$9,938.00	Salary	\$5,497.44	-44.68%
		Expense	\$3,500.00	Expense	\$3,500.00	0.00%
		Total	\$13,438.00	Total	\$8,997.44	-33.04%
434	Landfill	Expense	\$33,600.00	Expense	\$32,700.00	-2.68%
		Total	\$33,600.00	Total	\$32,700.00	-2.68%

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491	Cemetery	Salary	\$24,716.36	Salary	\$25,335.00	2.50%
		Expense	\$5,550.00	Expense	\$5,550.00	0.00%
		Total	\$30,266.00	Total	\$30,885.00	2.05%
510	Board of Health	Salary	\$34,208.00	Salary	\$30,208.00	-11.69%
		Expense	\$4,620.00	Expense	\$3,020.00	-34.63%
		Total	\$38,828.00	Total	\$33,228.00	-14.42%
541	Council on Aging	Salary	\$79,087.59	Salary	\$46,735.70	-40.91%
		Expense	\$34,177.61	Expense	\$28,180.32	-17.55%
		Total	\$113,266.00	Total	\$74,916.02	-33.86%
543	Veterans Services	Salary	\$4,065.00	Salary	\$4,166.63	2.50%
		Expense	\$25,000.00	Expense	\$51,000.00	104.00%
		Total	\$29,065.00	Total	\$55,166.63	89.80%
610	Library	Salary	\$145,496.00	Salary	\$148,215.00	1.87%
		Expense	\$74,225.00	Expense	\$60,892.00	-17.96%
		Total	\$214,921.00	Total	\$209,107.00	-2.71%
630	Recreation	Salary	\$12,384.00	Salary	\$0.00	-100.00%
		Expense	\$5,780.00	Expense	\$1,500.00	-74.05%
		Total	\$18,164.00	Total	\$1,500.00	-91.74%
691	Historical	Expense	\$2,984.00	Expense	\$0.00	-100.00%
		Total	\$2,984.00	Total	\$0.00	-100.00%
692	Celebrations	Expense	\$2,500.00	Expense	\$0.00	-100.00%
		Total	\$2,500.00	Total	\$0.00	-100.00%
693	Lake Wickaboag	Expense	\$26,000.00	Expense	\$0.00	-100.00%
		Total	\$26,000.00	Total	\$0.00	-100.00%
699	Common	Expense	\$2,920.00	Expense	\$1,445.00	-50.51%
		Total	\$2,920.00	Total	\$1,445.00	-50.51%
	Debt Service Town & School					
710	Principal Payments		\$159,000.00		\$93,500.00	-41.19%
750	Interest on Temporary Notes		\$0.00		\$0.00	#DIV/0!
751	Interest on Bonded Debt		\$30,509.26		\$19,839.00	-34.97%
753	Borrowing Expense		\$1,500.00		\$1,300.00	-13.33%
754	Miscellaneous Interest		\$100.00		\$0.00	-100.00%
	Sub-Total Debt		\$191,109.26		\$114,639.00	-40.01%

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820	CMRPC	Expense	\$1,241.89	Expense	\$1,272.94	2.50%
		Total	\$1,242.00	Total	\$1,272.94	2.49%
914	Group Health Ins	Expense	\$491,000.00	Expense	\$401,000.00	-18.33%
		Total	\$491,000.00	Total	\$401,000.00	-18.33%
911	Worc County Ret	Expense	\$489,334.00	Expense	\$532,635.00	8.85%
		Total	\$489,334.00	Total	\$532,635.00	8.85%
916	Medicare	Expense	\$35,000.00	Expense	\$28,000.00	-20.00%
		Total	\$35,000.00	Total	\$28,000.00	-20.00%
915	Life Insurance	Expense	\$500.00	Expense	\$400.00	-20.00%
		Total	\$500.00	Total	\$400.00	-20.00%
945	General Ins	Expense	\$176,055.00	Expense	\$154,588.00	-12.19%
		Total	\$176,055.00	Total	\$154,588.00	-12.19%
320	WBES Maintenance			Expense	\$230,000.00	
				Total	\$230,000.00	
	Total	Salary	\$2,152,059.67	Salary	\$1,747,655.37	-18.79%
		Expense	\$7,960,497.18	Expense	\$8,018,694.74	0.73%
		Total	\$10,112,556.85	Total	\$9,766,350.11	-3.42%