

Town of Berlin Fiscal Year 2018 Finance Committee Budget

Line Item	UMAS ACCOUNT	DEPARTMENT	Town Approved FY17	Original Request FY18	% INCREASE REQUESTED	Recommended FY18	Recommended Change %	Recommended Change \$\$\$
100	GENERAL GOVERNMENT							
1	114-5110	Moderator-Salary	\$ 50	\$ 50	0.0%	\$ 50	0.0%	\$ -
2	114-5700	Expenses	\$ 85	\$ 85	0.0%	\$ 85	0.0%	\$ -
3	122-5110	Selectmen-Salary	\$ 3,432	\$ 3,513	2.4%	\$ 3,513	2.4%	\$ 81
4	122-5114	Wages-PT	\$ 43,200	\$ 53,305	23.4%	\$ 53,305	23.4%	\$ 10,105
5	122-5700	Expenses	\$ 8,113	\$ 13,050	60.9%	\$ 8,050	-0.8%	\$ (63)
6	131-5700	Fin Com-Expenses	\$ 275	\$ 275	0.0%	\$ 275	0.0%	\$ -
7	132-5781	Reserve Fund	\$ 90,000	\$ 90,000	0.0%	\$ 90,000	0.0%	\$ -
8	135-5113	Accountant-Salary	\$ 63,214	\$ 64,795	2.5%	\$ 64,795	2.5%	\$ 1,581
9	135-5114	Wages-PT	\$ 21,773	\$ 31,740	45.8%	\$ 31,740	45.8%	\$ 9,967
10	135-5700	Expenses	\$ 6,646	\$ 7,812	17.5%	\$ 7,812	17.5%	\$ 1,166
11	136-5700	Audit	\$ 30,000	\$ 30,000	0.0%	\$ 30,000	0.0%	\$ -
12	141-5110	Assessor's-Salary	\$ 2,129	\$ 2,178	2.3%	\$ 2,178	2.3%	\$ 49
13	141-5113	Assistants: Salary	\$ 60,450	\$ 63,270	4.7%	\$ 63,270	4.7%	\$ 2,820
14	141-5114	Wages-PT	\$ 57,946	\$ 60,905	5.1%	\$ 60,905	5.1%	\$ 2,959
15	141-5700	Expenses	\$ 37,329	\$ 35,504	-4.9%	\$ 35,504	-4.9%	\$ (1,825)
16	142-5000	Revaluation-Expenses	\$ 13,500	\$ 2,500	-81.5%	\$ 2,500	-81.5%	\$ (11,000)
17	145-5110	Treasurer-Salary	\$ 37,211	\$ 43,211	16.1%	\$ 43,211	16.1%	\$ 6,000
18	145-5114	Wages - PT	\$ 19,760	\$ 19,760	0.0%	\$ 19,760	0.0%	\$ -
19	145-5700	Expenses	\$ 34,400	\$ 25,467	-26.0%	\$ 25,467	-26.0%	\$ (8,933)
20	146-5110	Collector-Salary	\$ 24,985	\$ 25,560	2.3%	\$ 25,560	2.3%	\$ 575
21	146-5110	Collector-Incentive	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ -
23	146-5700	Expenses	\$ 15,060	\$ 15,060	0.0%	\$ 15,060	0.0%	\$ -
24	151-5115	Legal Expenses	\$ 35,000	\$ 35,000	0.0%	\$ 30,000	-14.3%	\$ (5,000)
25	152-5700	Personnel-Expenses	\$ 200	\$ 5,200	2500.0%	\$ 5,200	2500.0%	\$ 5,000
26	153-5000	Tax Titles	\$ 15,000	\$ 12,000	-20.0%	\$ 12,000	-20.0%	\$ (3,000)
27	155-5000	Data Systems- PT Salary	\$ 2,820	\$ 2,885	2.3%	\$ 2,885	2.3%	\$ 65
28	155-5700	Expenses	\$ 52,920	\$ 59,910	13.2%	\$ 59,910	13.2%	\$ 6,990
29	161-5110	Clerk-Salary	\$ 26,162	\$ 28,162	7.6%	\$ 28,162	7.6%	\$ 2,000
30	161-5113	PT Salary	\$ 10,609	\$ 11,363	7.1%	\$ 11,363	7.1%	\$ 754
31	161-5700	Expenses	\$ 2,125	\$ 2,250	5.9%	\$ 2,250	5.9%	\$ 125
32	162-5124	Elections-Wages PT	\$ 3,200	\$ 3,200	0.0%	\$ 3,200	0.0%	\$ -
33	162-5700	Expenses	\$ 3,600	\$ 3,600	0.0%	\$ 3,600	0.0%	\$ -
34	163-5113	Registration-Salary	\$ 100	\$ 100	0.0%	\$ 100	0.0%	\$ -
35	163-5114	Wages-PT	\$ 550	\$ 550	0.0%	\$ 550	0.0%	\$ -
36	163-5700	Expenses	\$ 85	\$ 85	0.0%	\$ 85	0.0%	\$ -
37	171-5700	Conservation Com-Expenses	\$ 1,500	\$ 2,000	33.3%	\$ 2,000	33.3%	\$ 500
38	175-5700	Planning Board-Expenses	\$ 2,000	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ -
39	176-5700	Board of Appeals-Expenses	\$ 600	\$ 600	0.0%	\$ 600	0.0%	\$ -
40	177-5700	Agricultural Comm-Expenses	\$ 1,500	\$ 1,550	3.3%	\$ 1,550	3.3%	\$ 50
41	192-5114	Public Bldgs: Wages PT	\$ 11,955	\$ 15,155	26.8%	\$ 15,155	26.8%	\$ 3,200
42	192-5700	Expenses	\$ 73,310	\$ 79,770	8.8%	\$ 79,770	8.8%	\$ 6,460
43	192-5211	Electricity	\$ 60,000	\$ 60,000	0.0%	\$ 60,000	0.0%	\$ -
44	192-5212	Fuel Oil	\$ 51,750	\$ 51,750	0.0%	\$ 51,750	0.0%	\$ -
45	192-5213	Telephone	\$ 5,000	\$ 5,000	0.0%	\$ 5,000	0.0%	\$ -
46	195-5700	Town Report-Expenses	\$ 3,200	\$ 3,600	12.5%	\$ 3,600	12.5%	\$ 400
100	TOTAL GENERAL GOVERNMENT		\$ 933,744	\$ 974,770	4.4%	\$ 964,770	3.3%	\$ 31,026

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200	PUBLIC SAFETY							
47	210-5110	Police-Salary	\$ 133,489	\$ 136,654	2.4%	\$ 136,654	2.4%	\$ 3,165
48	210-5112	Wages - FT	\$ 679,772	\$ 698,398	2.7%	\$ 698,398	2.7%	\$ 18,626
49	210-5114	Wages - PT	\$ 109,603	\$ 116,071	5.9%	\$ 116,071	5.9%	\$ 6,468
50	210-5700	Expenses	\$ 86,336	\$ 96,537	11.8%	\$ 96,537	11.8%	\$ 10,201
51	221-5111	Fire- Wages FT/PT	\$ 327,100	\$ 452,678	38.4%	\$ 422,678	29.2%	\$ 95,578
52	221-5700	Expenses	\$ 117,276	\$ 103,100	-12.1%	\$ 103,100	-12.1%	\$ (14,176)
53	241-5114	Bldg Inspector-Wages PT	\$ 113,363	\$ 113,363	0.0%	\$ 113,363	0.0%	\$ -
54	241-5700	Expenses	\$ 5,230	\$ 5,230	0.0%	\$ 5,230	0.0%	\$ -
55	242-5114	Plm&Gs Inspector-Wages PT	\$ 36,000	\$ 80,000	122.2%	\$ 80,000	122.2%	\$ 44,000
56	242-5700	Expenses	\$ 830	\$ 1,200	44.6%	\$ 1,200	44.6%	\$ 370
57	243-5114	Elec Inspector-Wages PT	\$ 52,250	\$ 52,250	0.0%	\$ 52,250	0.0%	\$ -
58	243-5700	Expenses	\$ 667	\$ 800	19.9%	\$ 800	19.9%	\$ 133
59	249-5113	Animal Inspector-Salary	\$ 1,849	\$ 1,892	2.3%	\$ 1,892	2.3%	\$ 43
60	249-5700	Expenses	\$ 925	\$ 925	0.0%	\$ 925	0.0%	\$ -
61	292-5113	Dog Officer-Salary	\$ 2,829	\$ 2,894	2.3%	\$ 2,894	2.3%	\$ 65
62	292-5700	Expenses	\$ 2,500	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ -
63	296-5000	Communication-payroll/expens	\$ 225,964	\$ 203,595	-9.9%	\$ 203,595	-9.9%	\$ (22,369)
200	TOTAL PUBLIC SAFETY		\$ 1,895,983	\$ 2,068,087	9.1%	\$ 2,038,087	7.5%	\$ 142,104
300	EDUCATION							
64	300-5000	Berlin Memorial	\$ 2,867,660	\$ 2,896,337	1.0%	\$ 2,896,337	1.0%	\$ 28,677
65	301-5000	Post Second VocEd	\$ 1	\$ -	-100.0%	\$ -	-100.0%	\$ (1)
300	TOTAL EDUCATION		\$ 2,867,661	\$ 2,896,337	1.0%	\$ 2,896,337	1.0%	\$ 28,676
400	PUBLIC WORKS/FACILITIES							
66	422-5111	Highway-Salary	\$ 78,755	\$ 81,511	3.5%	\$ 81,511	3.5%	\$ 2,756
67	422-5112	Wages FT	\$ 213,135	\$ 218,037	2.3%	\$ 218,037	2.3%	\$ 4,902
68	422-5114	Wages - PT	\$ 11,054	\$ 9,163	-17.1%	\$ 9,163	-17.1%	\$ (1,891)
69	422-5700	Expenses	\$ 122,320	\$ 122,320	0.0%	\$ 122,320	0.0%	\$ -
70	423-5112	Snow & Salt - FT OT	\$ 33,964	\$ 34,747	2.3%	\$ 34,747	2.3%	\$ 783
71	423-5114	Wages-PT	\$ 10,091	\$ 10,323	2.3%	\$ 10,323	2.3%	\$ 232
72	423-5700	Expenses	\$ 85,000	\$ 85,000	0.0%	\$ 85,000	0.0%	\$ -
73	424-5211	Street Lights	\$ 9,600	\$ 9,600	0.0%	\$ 9,600	0.0%	\$ -
74	433-5114	Transfer Station-Wages PT	\$ 34,219	\$ 35,925	5.0%	\$ 35,925	5.0%	\$ 1,706
75	433-5700	Expenses	\$ 125,588	\$ 123,940	-1.3%	\$ 123,940	-1.3%	\$ (1,648)
76	491-5114	Cemetery-Wages PT	\$ 3,360	\$ 3,360	0.0%	\$ 3,360	0.0%	\$ -
77	491-5700	Expenses	\$ 26,644	\$ 26,644	0.0%	\$ 26,644	0.0%	\$ -
400	TOTAL PUBLIC WORKS		\$ 753,730	\$ 760,570	0.9%	\$ 760,570	0.9%	\$ 6,840

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500	HUMAN SERVICES							
78	510-5110	Board of Health-Salary	\$ 1,800	\$ 2,400	33.3%	\$ 1,800	0.0%	\$ -
79	510-5114	Wages-PT	\$ 3,466	\$ 3,626	4.6%	\$ 3,626	4.6%	\$ 160
80	510-5700	Expenses	\$ 1,650	\$ 1,450	-12.1%	\$ 1,450	-12.1%	\$ (200)
81	511-5200	Nashoba Health	\$ 6,687	\$ 7,021	5.0%	\$ 7,021	5.0%	\$ 334
82	522-5200	Nashoba Nursing	\$ 3,052	\$ 3,205	5.0%	\$ 3,205	5.0%	\$ 153
83	523-5200	Lipton Mental Health	\$ 1	\$ 1	0.0%	\$ -	-100.0%	\$ (1)
84	541-5124	Council on Aging-Wages	\$ 4,000	\$ 6,000	50.0%	\$ 6,000	50.0%	\$ 2,000
85	541-5700	Expense	\$ 5,000	\$ 10,885	117.7%	\$ 10,885	117.7%	\$ 5,885
86	543-5111	Veterans-Salary	\$ 2,778	\$ 2,842	2.3%	\$ 2,842	2.3%	\$ 64
87	543-5700	Expenses	\$ 635	\$ 635	0.0%	\$ 635	0.0%	\$ -
88	543-5800	Benefits	\$ 16,056	\$ 16,056	0.0%	\$ 16,056	0.0%	\$ -
89	599-5200	Wheat-Assessment	\$ 3,000	\$ 4,000	33.3%	\$ 4,000	33.3%	\$ 1,000
500	TOTAL HUMAN SERVICES		\$ 48,125	\$ 58,121	20.8%	\$ 57,520	19.5%	\$ 9,395
600	CULTURE AND RECREATION							
90	610-5114	Library-Wages PT	\$ 108,872	\$ 113,605	4.3%	\$ 113,605	4.3%	\$ 4,733
91	610-5700	Expenses	\$ 28,000	\$ 28,865	3.1%	\$ 28,865	3.1%	\$ 865
92	630-5700	Recreation-Expenses	\$ 3,400	\$ 4,600	35.3%	\$ 4,600	35.3%	\$ 1,200
93	631-5200	Cultural Council -Expenses	\$ 1,250	\$ 1,500	20.0%	\$ 1,500	20.0%	\$ 250
94	691-5700	Historical Comm- Expenses	\$ 600	\$ 600	0.0%	\$ 600	0.0%	\$ -
95	692-5700	Memorial Day-Expense	\$ 1,800	\$ 1,900	5.6%	\$ 1,900	5.6%	\$ 100
96	694-5700	Festive Events - Expenses	\$ 2,100	\$ 2,100	0.0%	\$ 2,100	0.0%	\$ -
97	699-5700	Co. Aid to Agriculture	\$ 1	\$ -	-100.0%	\$ -	-100.0%	\$ (1)
600	TOTAL CULTURE & REC		\$ 146,023	\$ 153,170	4.9%	\$ 153,170	4.9%	\$ 7,147
700	DEBT & INTEREST							
98	752-5800	Interest	\$ 30,700	\$ 44,554	45.1%	\$ 44,554	45.1%	\$ 13,854
99	752-5900	Principal	\$ 184,523	\$ 294,523	59.6%	\$ 294,523	59.6%	\$ 110,000
700	TOTAL DEBT & INTEREST		\$ 215,223	\$ 339,077	57.5%	\$ 339,077	57.5%	\$ 123,854
800	INTERGOV'TL EXPENDITURES							
100	800-5600	CMRPC	\$ 763	\$ 782	2.5%	\$ 782	2.5%	\$ 19
101	835-5650	Assabet	\$ 412,659	\$ 282,886	-31.4%	\$ 282,886	-31.4%	\$ (129,773)
102		Assabet Renovation	\$ 100,761	\$ 79,310	-21.3%	\$ 79,310	-21.3%	\$ (21,451)
103	835-5651	Tahanto	\$ 2,604,399	\$ 2,595,089	-0.4%	\$ 2,595,089	-0.4%	\$ (9,310)
104	835-5652	Tahanto Capital Assmnt	\$ 534,895	\$ 555,534	3.9%	\$ 555,534	3.9%	\$ 20,639
800	TOTAL INTERGOVTL		\$ 3,653,477	\$ 3,513,601	-3.8%	\$ 3,513,601	-3.8%	\$ (139,876)
900	MISC BENEFITS & INSURANCE							
105	911-5200	Worcester County Retirement	\$ 372,177	\$ 419,681	12.8%	\$ 419,681	12.8%	\$ 47,504
106	912-5200	Workers Comp	\$ 42,400	\$ 42,400	0.0%	\$ 42,400	0.0%	\$ -
107	913-5200	Unemployment	\$ 20,000	\$ 30,000	50.0%	\$ 25,000	25.0%	\$ 5,000
108	915-5175	Chap 32B Health Ins	\$ 900,000	\$ 950,000	5.6%	\$ 925,000	2.8%	\$ 25,000
109	916-5200	Police & Fire Sick & Acc Ins	\$ 28,000	\$ 28,000	0.0%	\$ 28,000	0.0%	\$ -
110	918-5151	Sick Pay	\$ 34,560	\$ 34,560	0.0%	\$ 34,560	0.0%	\$ -
111	920-5170	Medicare	\$ 71,500	\$ 78,000	9.1%	\$ 78,000	9.1%	\$ 6,500
112	945-5200	Property/Liability Insurance	\$ 86,528	\$ 86,528	0.0%	\$ 86,528	0.0%	\$ -
900	TOTAL MISC BENEFITS		\$ 1,555,165	\$ 1,669,169	7.3%	\$ 1,639,169	5.4%	\$ 84,004
TOTAL BUDGETS			\$ 12,069,131	\$ 12,432,902	3.0%	\$ 12,362,301	2.4%	\$ 293,170