

Town of Berlin Fiscal Year 2019 Finance Committee Budget

Line Item	UMAS Account	Department	Town Approved FY18	Original Request FY19	% Increase Requested	Recommended FY19	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	\$3,513	\$3,609	2.7%	\$3,609	2.7%	\$96
4	122-5114	Wages – PT	\$53,305	\$55,992	5.0%	\$55,992	5.0%	\$2,687
5	122-5700	Expenses	\$8,050	\$28,290	251.4%	\$18,290	127.2%	\$10,240
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	135-5111	Accountant – FT Salary	\$64,795	\$67,873	4.8%	\$66,545	2.7%	\$1,750
9	135-5114	Wages – PT	\$31,740	\$34,077	7.4%	\$32,597	2.7%	\$857
10	135-5700	Expenses	\$7,812	\$8,580	9.8%	\$8,580	9.8%	\$768
11	136-5700	Audit	\$30,000	\$30,000	0.0%	\$30,000	0.0%	\$ -
12	141-5110	Assessor's – Salary	\$2,178	\$2,237	2.7%	\$2,237	2.7%	\$59
13	141-5113	Assistants – PT Salary	\$63,270	\$65,801	4.0%	\$65,801	4.0%	\$2,531
14	141-5114	Wages – PT	\$60,905	\$63,934	5.0%	\$63,934	5.0%	\$3,029
15	141-5700	Expenses	\$35,504	\$49,680	39.9%	\$42,294	19.1%	\$6,790
16	142-5000	Revaluation – Expenses	\$2,500	\$2,500	0.0%	\$2,500	0.0%	\$ -
17	145-5110	Treasurer – Salary	\$43,211	\$45,211	4.6%	\$44,378	2.7%	\$1,167
18	145-5114	Wages – PT	\$19,760	\$22,290	12.8%	\$20,885	5.7%	\$1,125
19	145-5700	Expenses	\$25,467	\$22,788	-10.5%	\$22,788	-10.5%	\$(2,679)
20	146-5110	Tax Collector – Salary/Wages	\$25,560	\$29,500	15.4%	\$29,500	15.4%	\$3,940
21	146-5110	Collector – Incentive	\$1,000	\$ -	-100.0%	\$ -	-100.0%	\$(1,000)
23	146-5700	Expenses	\$15,060	\$15,540	3.2%	\$15,060	0.0%	\$ -
24	151-5000	Legal Expenses	\$30,000	\$50,000	66.7%	\$40,000	33.3%	\$10,000
25	152-5700	Personnel – Expenses	\$5,200	\$5,200	0.0%	\$200	-96.2%	\$(5,000)
26	153-5000	Tax Titles	\$12,000	\$12,000	0.0%	\$12,000	0.0%	\$ -
27	155-5113	Data Systems – PT Salary	\$2,885	\$2,963	2.7%	\$2,963	2.7%	\$78
28	155-5700	Expenses	\$59,910	\$65,990	10.1%	\$65,990	10.1%	\$6,080
29	161-5110	Clerk – Salary	\$28,162	\$30,000	6.5%	\$30,000	6.5%	\$1,838
30	161-5113	PT Salary	\$11,363	\$12,199	7.4%	\$11,669	2.7%	\$306
31	161-5700	Expenses	\$2,250	\$2,390	6.2%	\$2,390	6.2%	\$140
32	162-5124	Elections – Wages PT	\$3,200	\$3,200	0.0%	\$3,200	0.0%	\$ -
33	162-5700	Expenses	\$3,600	\$3,650	1.4%	\$3,650	1.4%	\$50
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	\$95	11.8%	\$95	11.8%	\$10
37	171-5700	Conservation Com – Expenses	\$2,000	\$2,000	0.0%	\$2,000	0.0%	\$ -
38	175-5700	Planning Board – Expenses	\$2,000	\$2,000	0.0%	\$1,000	-50.0%	\$(1,000)
39	176-5700	Board of Appeals – Expenses	\$600	\$600	0.0%	\$600	0.0%	\$ -
40	177-5700	Agricultural Comm – Expenses	\$1,550	\$1,425	-8.1%	\$1,425	-8.1%	\$(125)
41	192-5114	Public Bldgs – Wages PT	\$15,155	\$26,624	75.7%	\$21,624	42.7%	\$6,469
42	192-5700	Expenses	\$79,770	\$86,870	8.9%	\$86,870	8.9%	\$7,100
43	192-5212	Electricity	\$60,000	\$78,000	30.0%	\$60,000	0.0%	\$ -
44	192-5211	Fuel Oil	\$51,750	\$51,750	0.0%	\$51,750	0.0%	\$ -
45	192-5213	Telephone	\$5,000	\$ -	-100.0%	\$ -	-100.0%	\$(5,000)
46	195-5700	Town Report – Expenses	\$3,600	\$4,000	11.1%	\$4,000	11.1%	\$400
100 TOTAL GENERAL GOVERNMENT			\$964,770	\$1,079,918	11.9%	\$1,017,476	5.5%	\$52,706

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Line Item	UMAS Account	Department	Town Approved FY18	Original Request FY19	% Increase Requested	Recommended FY19	Recommended Change %	Recommended Change \$\$\$
200 PUBLIC SAFETY								
47	210-5110	Police – Salary	\$136,654	\$143,350	4.9%	\$143,350	4.9%	\$6,696
48	210-5112	Wages – FT	\$698,398	\$764,687	9.5%	\$764,687	9.5%	\$66,289
49	210-5114	Wages – PT	\$116,071	\$120,078	3.5%	\$119,205	2.7%	\$3,134
50	210-5700	Expenses	\$96,537	\$105,137	8.9%	\$100,137	3.7%	\$3,600
51	221-5111	Fire & EMS – Wages FT/PT	\$422,678	\$581,485	37.6%	\$542,678	28.4%	\$120,000
52	221-5700	Expenses	\$103,100	\$113,275	9.9%	\$113,275	9.9%	\$10,175
53	241-5114	Bldg Inspector – Salary/Wages	\$113,363	\$110,558	-2.5%	\$110,558	-2.5%	\$(2,805)
54	241-5700	Expenses	\$5,230	\$20,680	295.4%	\$20,680	295.4%	\$15,450
55	242-5114	Plm&Gs Inspector – Wages PT	\$80,000	\$80,000	0.0%	\$80,000	0.0%	\$ -
56	242-5700	Expenses	\$1,200	\$1,200	0.0%	\$1,200	0.0%	\$ -
57	243-5114	Elec Inspector – Wages PT	\$52,250	\$52,250	0.0%	\$52,250	0.0%	\$ -
58	243-5700	Expenses	\$800	\$800	0.0%	\$800	0.0%	\$ -
59	249-5113	Animal Inspector – Salary	\$1,892	\$1,943	2.7%	\$1,943	2.7%	\$51
60	249-5700	Expenses	\$925	\$925	0.0%	\$925	0.0%	\$ -
61	292-5113	Animal Control Officer – Salary	\$2,894	\$2,972	2.7%	\$2,972	2.7%	\$78
62	292-5700	Expenses	\$2,500	\$2,500	0.0%	\$1,000	-60.0%	\$(1,500)
63	296-5000	Communication – Wages	\$37,905	\$38,092	0.5%	\$38,092	0.5%	\$187
64	296-5000	Expenses	\$166,500	\$187,295	12.5%	\$182,295	9.5%	\$15,795
200 TOTAL PUBLIC SAFETY			\$2,038,897	\$2,327,227	14.1%	\$2,276,047	11.6%	\$237,150
300 EDUCATION								
65	300-5000	Berlin Memorial	\$2,896,337	\$3,030,268	4.6%	\$3,030,268	4.6%	\$133,931
300 TOTAL EDUCATION								
400 PUBLIC WORKS/FACILITIES								
66	422-5111	Highway – Salary	\$81,511	\$85,382	4.7%	\$85,382	4.7%	\$3,871
67	422-5112	Wages – FT	\$218,037	\$225,509	3.4%	\$225,509	3.4%	\$7,472
68	422-5114	Wages – PT	\$9,163	\$8,749	-4.5%	\$8,749	-4.5%	\$(414)
69	422-5700	Expenses	\$122,320	\$122,320	0.0%	\$122,320	0.0%	\$ -
70	423-5112	Snow & Salt – FT OT	\$34,747	\$36,066	3.8%	\$35,616	2.5%	\$869
71	423-5114	Wages – PT	\$10,323	\$13,234	28.2%	\$10,581	2.5%	\$258
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	\$35,925	\$38,108	6.1%	\$38,108	6.1%	\$2,183
75	433-5700	Expenses	\$123,940	\$123,940	0.0%	\$123,940	0.0%	\$ -
76	491-5113	Cemetery – PT Salary	\$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/FACILITIES			\$760,570	\$777,912	2.3%	\$774,809	1.9%	\$14,239
500 HUMAN SERVICES								
78	510-5110	Board of Health – Salary	\$1,800	\$2,449	36.1%	\$1,836	2.0%	\$36
79	510-5114	Wages – PT	\$3,626	\$4,189	15.5%	\$4,189	15.5%	\$563
80	510-5700	Expenses	\$1,450	\$1,450	0.0%	\$1,450	0.0%	\$ -

Line Item	UMAS Account	Department	Town Approved FY18	Original Request FY19	% Increase Requested	Recommended FY19	Recommended Change %	Recommended Change \$\$\$
81	511-5200	Nashoba Health	\$7,021	\$7,372	5.0%	\$7,372	5.0%	\$351
Line Item	UMAS Account	Department	Town Approved FY18	Original Request FY19	% Increase Requested	Recommended FY19	Recommended Change %	Recommended Change \$\$\$
82	522-5200	Nashoba Nursing	\$3,205	\$3,365	5.0%	\$3,365	5.0%	\$160
83	541-5000	COA – Salary	\$ -	\$25,000	New Item	\$20,000	New	\$20,000
84	541-5114	PT Wage	\$6,000	\$10,868	81.1%	\$10,868	81.1%	\$4,868
85	541-5700	Expense	\$10,885	\$12,625	16.0%	\$12,625	16.0%	\$1,740
86	543-5111	Veterans – Salary	\$2,842	\$2,919	2.7%	\$2,919	2.7%	\$77
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	\$4,000	\$4,000	0.0%	\$4,000	0.0%	\$ -
500 TOTAL HUMAN SERVICES			\$57,520	\$90,928	58.1%	\$85,315	48.3%	\$27,795
600 CULTURE AND RECREATION								
90	610-5114	Library – Wages PT	\$113,605	\$119,266	5.0%	\$116,650	2.7%	\$3,045
91	610-5700	Expenses	\$28,865	\$29,645	2.7%	\$29,645	2.7%	\$780
92	630-5700	Recreation – Expenses	\$4,600	\$15,994	247.7%	\$12,000	160.9%	\$7,400
93	631-5700	Cultural Council – Expenses	\$1,500	\$1,500	0.0%	\$1,500	0.0%	\$ -
94	691-5700	Historic Comm – Expenses	\$600	\$600	0.0%	\$600	0.0%	\$ -
95	692-5700	Memorial Day – Expense	\$1,900	\$1,900	0.0%	\$1,900	0.0%	\$ -
96	694-5700	Festive Events – Expenses	\$2,100	\$2,100	0.0%	\$2,100	0.0%	\$ -
600 TOTAL CULTURE AND RECREATION			\$153,170	\$171,005	11.6%	\$164,395	7.3%	\$11,225
700 DEBT & INTEREST								
97	752-5800	Interest	\$44,554	\$60,698	36.2%	\$60,698	36.2%	\$16,144
98	752-5900	Principal	\$294,523	\$291,523	-1.0%	\$291,523	-1.0%	\$(3,000)
700 TOTAL DEBT & INTEREST			\$339,077	\$352,221	3.9%	\$352,221	3.9%	\$13,144
800 INTERGOV'TL EXPENDITURES								
99	800-5641	CMRPC	\$782	\$802	2.6%	\$782	0.0%	\$ -
100	835-5321	Assabet Assessment	\$282,886	\$359,443	27.1%	\$359,443	27.1%	\$76,557
101	835-5901	Assabet Capital Assessment	\$79,310	\$76,207	-3.9%	\$76,207	-3.9%	\$(3,103)
102	835-5322	Tahanto Assessment	\$2,595,089	\$2,544,601	-1.9%	\$2,544,601	-1.9%	\$(50,488)
103	835-5900	Tahanto Capital Assmnt	\$549,643	\$614,079	11.7%	\$614,079	11.7%	\$64,436
800 TOTAL INTERGOV'TL EXPENDITURES			\$3,507,710	\$3,595,132	2.5%	\$3,595,112	2.5%	\$87,402
900 MISC BENEFITS & INSURANCE								
104	911-5200	Worcester Regional Retirement	\$419,681	\$461,279	9.9%	\$461,279	9.9%	\$41,598
105	912-5200	Workers Comp	\$42,400	\$42,400	0.0%	\$42,400	0.0%	\$ -
106	913-5200	Unemployment Insurance	\$25,000	\$20,000	-20.0%	\$20,000	-20.0%	\$(5,000)
107	915-5175	Chap32B Insurance (Health/Dental,+)	\$925,000	\$1,021,028	10.4%	\$975,000	5.4%	\$50,000
108	916-5200	Police & Fire Sick & Acc Ins	\$28,000	\$20,159	-28.0%	\$20,159	-28.0%	\$(7,841)
109	919-5190	Sick Pay	\$34,560	\$37,100	7.3%	\$37,100	7.3%	\$2,540
110	920-5170	Medicare	\$78,000	\$78,000	0.0%	\$78,000	0.0%	\$ -
111	945-5740	Property/Liability Insurance	\$86,528	\$96,500	11.5%	\$96,500	11.5%	\$9,972
900 TOTAL MISC BENEFITS & INSURANCE			\$1,639,169	\$1,776,466	8.4%	\$1,730,438	5.6%	\$91,269
TOTAL BUDGETS			\$12,357,220	\$13,201,077	6.8%	\$13,026,081	5.4%	\$668,861