

## Town of Berlin Fiscal Year 2019 Finance Committee Budget

Line Item	UMAS Account	Department	Town Approved FY19	Original Request FY20	% Increase Requested	Recommended FY20	Recommended Change %	Recommended Change \$\$\$
<b>100 GENERAL GOVERNMENT</b>								
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	\$3,609	\$3,690	2.2%	\$3,690	2.2%	\$81
4	122-5112	Wages – FT		\$66,780	19.3%	\$66,780	19.3%	\$10,788
5	122-5114	Wages – PT	\$55,992	\$3,403	-81.4%	\$ -	-100.0%	\$ -
6	122-5700	Expenses	\$18,290	\$20,190	10.4%	\$18,290	0.0%	\$ -
7	123-5111	Town Admin – Salary	\$ -	\$150,000		\$150,000		\$150,000
8	123-5700	Expenses	\$ -	\$5,000		\$3,500		\$3,500
9	131-5700	Fin Com – Expenses	\$275	\$275	0.0%	\$275	0.0%	\$ -
10	132-5781	Reserve Fund	\$90,000	\$100,000	11.1%	\$95,000	5.6%	\$5,000
11	135-5111	Accountant – FT Salary	\$66,545	\$82,285	23.7%	\$82,285	23.7%	\$15,740
12	135-5114	Wages – PT	\$32,597	\$36,885	13.2%	\$36,885	13.2%	\$4,288
13	135-5700	Expenses	\$8,580	\$9,300	8.4%	\$9,300	8.4%	\$720
14	136-5700	Audit	\$30,000	\$31,000	3.3%	\$31,000	3.3%	\$1,000
15	141-5110	Assessor's – Salary	\$2,237	\$2,287	2.2%	\$2,287	2.2%	\$50
16	141-5113	Assistants – PT Salary	\$65,801	\$67,282	2.3%	\$67,282	2.3%	\$1,481
17	141-5114	Wages – PT	\$63,934	\$65,244	2.0%	\$65,244	2.0%	\$1,310
18	141-5700	Expenses	\$42,294	\$38,866	-8.1%	\$38,686	-8.5%	\$(3,608)
19	142-5000	Revaluation – Expenses	\$2,500	\$19,200	668.0%	\$19,200	668.0%	16,700
20	145-5111	Treasurer/Collector – Salary	\$53,211	\$75,920	42.7%	\$75,920	42.7%	\$22,709
21	145-5114	Wages – PT	\$43,790	\$44,907	2.6%	\$44,907	2.6%	\$1,117
22	145-5700	Expenses	\$38,328	\$49,940	30.3%	\$48,940	27.7%	\$10,612
23	151-5000	Legal Expenses	\$40,000	\$80,000	100.0%	\$65,000	62.5%	\$25,000
24	152-5700	Personnel – Expenses	\$200	\$5,200	2500.0%	\$5,200	2500.0%	\$5,000
25	153-5000	Tax Titles	\$12,000	\$20,000	66.7%	\$20,000	66.7%	\$8,000
26	155-5113	Data Systems – PT Salary	\$2,963	\$3,030	2.3%	\$3,030	2.3%	\$67
27	155-5700	Expenses	\$65,990	\$69,260	5.0%	\$69,260	5.0%	\$3,270
28	161-5110	Town Clerk – Salary	\$30,000	\$31,200	4.0%	\$31,200	4.0%	\$1,200
29	161-5113	PT Salary	\$11,669	\$12,756	9.3%	\$12,756	9.3%	\$1,087
30	161-5700	Expenses	\$2,390	\$2,245	-6.1%	\$2,245	-6.1%	\$(145)
31	162-5124	Elections – Wages PT	\$3,200	\$3,200	0.0%	\$3,200	0.0%	\$ -
32	162-5700	Expenses	\$3,650	\$3,700	1.4%	\$3,700	1.4%	\$50
33	163-5113	Registration – Salary	\$100	\$100	0.0%	\$100	0.0%	\$ -
34	163-5114	Wages – PT	\$550	\$550	0.0%	\$550	0.0%	\$ -
35	163-5700	Expenses	\$95	\$95	0.0%	\$95	0.0%	\$ -
36	171-5700	Conservation Com – Expenses	\$2,000	\$2,200	10.0%	\$2,200	10.0%	\$200
37	175-5700	Planning Board – Expenses	\$1,000	\$2,000	100.0%	\$2,000	100.0%	\$1,000
38	176-5114	Board of Appeals – Wages PT	\$ -	\$2,200	new item	\$2,200	new item	\$2,200
39	192-5700	Expenses	\$600	\$600	0.0%	\$600	0.0%	\$ -
40	177-5700	Agricultural Comm – Expenses	\$1,425	\$1,425	0.0%	\$1,425	0.0%	\$ -
41	192-5114	Public Bldgs – Wages PT	\$21,624	\$17,626	-18.5%	\$17,626	-18.5%	\$(3,998)
42	192-5700	Expenses	\$86,870	\$100,020	15.1%	\$99,770	14.8%	\$12,900
43	192-5212	Electricity	\$60,000	\$78,000	30.0%	\$78,000	30.0%	\$18,000
44	192-5211	Fuel Oil	\$51,750	\$50,000	-3.4%	\$50,000	-3.4%	\$(1,750)
45	195-5700	Town Report – Expenses	\$4,000	\$5,000	25.0%	\$5,000	25.0%	\$1,000
<b>100 TOTAL GENERAL GOVERNMENT</b>			<b>\$1,020,194</b>	<b>\$1,362,996</b>	<b>33.6%</b>	<b>1,334,763</b>	<b>30.8%</b>	<b>\$314,569</b>

## Town of Berlin Fiscal Year 2019 Finance Committee Budget

Line Item	UMAS Account	Department	Town Approved FY19	Original Request FY20	% Increase Requested	Recommended FY20	Recommended Change %	Recommended Change \$\$\$
<b>200 PUBLIC SAFETY</b>								
46	210-5111	Police – Salary	\$143,350	\$147,650	3.0%	\$147,650	3.0%	\$4,300
47	210-5112	Wages – FT	\$764,687	\$802,415	4.9%	\$802,415	4.9%	\$37,728
48	210-5114	Wages – PT	\$119,205	\$123,004	3.2%	\$123,004	3.2%	\$3,799
49	210-5700	Expenses	\$100,137	\$105,658	5.5%	\$105,308	5.2%	\$5,171
50	221-5111	Fire & EMS – Salary FT	\$156,000	\$125,000	-19.9%	\$125,000	-19.9%	\$(31,000)
51	221-5112	Wages – FT	\$178,739	\$200,335	12.1%	\$197,335	10.4%	\$18,596
52	221-5114	Wages – PT	\$207,939	\$302,369	45.4%	\$301,369	44.9%	\$93,430
53	221-5700	Expenses	\$113,275	\$140,825	24.3%	\$139,825	23.4%	\$26,550
54	241-5114	Bldg Inspector – Salary	\$87,653	\$90,721	3.5%	\$90,721	3.5%	\$3,068
55	241-5112	Wages – FT	\$ -	\$40,494	new item	\$39,994	new item	\$39,994
56	241-5114	Wages – PT	\$22,905	\$28,287	23.5%	\$28,287	23.5%	\$ 5,382
57	241-5700	Expenses	\$20,680	\$29,230	41.3%	\$28,730	38.9%	\$8,050
58	242-5114	Plm&Gs Inspector – Wages PT	\$80,000	\$100,000	25.0%	\$100,000	25.0%	\$ 20,000
59	242-5700	Expenses	\$1,200	\$1,700	41.7%	\$1,200	0.0%	\$ -
60	243-5114	Elec Inspector – Wages PT	\$52,250	\$100,000	91.4%	\$100,000	91.4%	\$ 47,750
61	243-5700	Expenses	\$800	\$1,300	62.5%	\$800	0.0%	\$ -
62	249-5113	Animal Inspector – Salary	\$1,943	\$1,992	2.5%	\$1,992	2.5%	\$49
63	249-5700	Expenses	\$925	\$925	0.0%	\$925	0.0%	\$ -
64	292-5113	Animal Control Officer – Salary	\$2,972	\$ -	-100.0%	\$ -	-100.0%	\$(2,972)
65	292-5700	Expenses	\$1,000	\$18,000	1700.0%	\$18,000	1700.0%	\$17,000
66	296-5000	Communication – Wages/Exp	\$220,387	\$241,305	9.5%	\$241,305	9.5%	\$20,918
<b>200 TOTAL PUBLIC SAFETY</b>			<b>\$2,276,047</b>	<b>\$2,601,210</b>	<b>14.3%</b>	<b>\$2,593,860</b>	<b>14%</b>	<b>\$317,813</b>
<b>400 PUBLIC WORKS/FACILITIES</b>								
67	422-5111	Highway – Salary	\$85,382	\$81,800	-4.2%	\$81,800	-4.2%	\$(3,582)
68	422-5112	Wages – FT	\$225,509	\$229,460	1.8%	\$229,460	1.8%	\$3,951
69	422-5114	Wages – PT	\$8,749	\$12,806	46.4%	\$12,806	46.4%	\$4,057
70	422-5700	Expenses	\$122,320	\$141,850	16.0%	\$141,100	15.4%	\$18,780
71	423-5112	Snow & Salt – FT OT	\$35,616	\$36,428	2.3%	\$36,428	2.3%	\$812
72	423-5114	Wages – PT	\$10,581	\$13,566	28.2%	\$13,566	28.2%	\$2,985
73	423-5700	Expenses	\$85,000	\$85,000	0.0%	\$85,000	0.0%	\$ -
74	424-5211	Street Lights	\$9,600	\$9,600	0.0%	\$9,600	0.0%	\$ -
75	433-5114	Transfer Station – Wages PT	\$38,108	\$38,742	1.7%	\$38,742	1.7%	\$634
76	433-5700	Expenses	\$123,940	\$133,855	8.0%	\$132,855	7.2%	\$8,915
77	491-5113	Cemetery – PT Salary	\$3,360	\$3,360	0.0%	\$3,360	0.0%	\$ -
78	491-5700	Expenses	\$26,644	\$28,360	6.4%	\$28,360	6.4%	\$1,716
<b>400 TOTAL PUBLIC WORKS</b>			<b>\$774,809</b>	<b>\$814,827</b>	<b>5.2%</b>	<b>\$813,077</b>	<b>4.9%</b>	<b>\$38,268</b>
<b>500 HUMAN SERVICES</b>								
79	510-5110	Board of Health – Salary	\$1,836	\$1,878	2.3%	\$1,878	2.3%	\$42
80	510-5114	Wages – PT	\$4,189	\$4,283	2.2%	\$4,283	12.2%	\$94
81	510-5700	Expenses	\$1,450	\$1,450	0.0%	\$1,450	0.0%	\$ -

Line Item	UMAS Account	Department	Town Approved FY19	Original Request FY20	% Increase Requested	Recommended FY20	Recommended Change %	Recommended Change \$\$\$
82	511-5200	Nashoba Health	\$7,372	\$7,741	5.0%	\$7,741	5.0%	\$369
83	522-5200	Nashoba Nursing	\$3,365	\$3,533	5.0%	\$3,533	5.0%	\$168
84	541-5114	COA-Director PT Wages	\$20,000	\$20,000	0.0%	\$20,000	0.0%	\$ -
85	541-5114	PT Wage	\$10,868	\$28,592	163.1%	\$18,842	73.4%	\$7,974
86	541-5700	Expense	\$12,625	\$16,250	28.7%	\$12,625	0.0%	\$ -
87	543-5111	Veterans – Salary	\$2,919	\$7,866	169.5%	\$7,866	169.5%	\$4,947
88	543-5700	Expenses	\$635	\$260	-59.1%	\$260	-59.1%	\$(375)
89	543-5800	Benefits	\$16,056	\$16,056	0.0%	\$16,056	0.0%	\$ -
90	599-5200	Wheat – Assessment	\$4,000	\$4,000	0.0%	\$4,000	0.0%	\$ -
<b>500 TOTAL HUMAN SERVICES</b>			<b>\$85,315</b>	<b>\$111,909</b>	<b>31.2%</b>	<b>\$98,534</b>	<b>15.5%</b>	<b>\$13,219</b>
<b>600 CULTURE AND RECREATION</b>								
91	610-5114	Library – Wages PT	\$116,650	\$121,273	4.0%	\$120,773	3.5%	\$4,123
92	610-5700	Expenses	\$29,645	\$30,595	3.2%	\$30,445	2.7%	\$800
93	630-5700	Recreation – Expenses	\$12,000	\$12,760	6.3%	\$12,410	3.4%	\$410
94	631-5700	Cultural Council – Expenses	\$1,500	\$1,500	0.0%	\$1,500	0.0%	\$ -
95	691-5700	Historic Comm – Expenses	\$600	\$600	0.0%	\$600	0.0%	\$ -
96	692-5700	Memorial Day – Expense	\$1,900	\$2,000	5.3%	\$2,000	5.3%	\$100
97	694-5700	Festive Events – Expenses	\$2,100	\$2,100	0.0%	\$2,100	0.0%	\$ -
<b>600 TOTAL CULTURE AND RECREATION</b>			<b>\$164,395</b>	<b>\$170,828</b>	<b>3.9%</b>	<b>\$169,828</b>	<b>3.3%</b>	<b>\$5,433</b>
<b>700 DEBT &amp; INTEREST</b>								
98	752-5800	Interest	\$60,698	\$211,789	248.9%	\$211,789	248.9%	\$151,091
99	752-5900	Principal	\$291,523	\$315,212	8.1%	\$315,212	8.1%	\$23,689
<b>700 TOTAL DEBT &amp; INTEREST</b>			<b>\$352,221</b>	<b>\$527,001</b>	<b>49.6%</b>	<b>\$527,001</b>	<b>49.6%</b>	<b>\$174,780</b>
<b>800 INTERGOV'TL EXPENDITURES</b>								
100	800-5641	CMRPC	\$802	\$823	2.6%	\$823	2.6%	\$21
101	835-5321	Assabet Assessment	\$359,443	\$339,689	-5.5%	\$339,689	-5.5%	\$(19,754)
102	835-5901	Assabet Capital Assessment	\$76,207	\$74,200	-2.6%	\$74,200	-2.6%	\$(2,007)
103	835-5320	Berlin Memorial Assessment	\$3,030,268	\$3,203,995	5.7%	\$3,078,687	1.6%	\$48,419
104	835-5903	Berlin Mem Capital Assess.	new item	\$147,000	new item	\$52,000	new item	\$52,000
105	835-5322	Tahanto Assessment	\$2,544,601	\$2,739,843	7.7%	\$2,739,843	7.7%	\$195,242
106	835-5900	Tahanto Capital Assmnt	\$614,079	\$612,571	-0.2%	\$612,571	-0.2%	\$(1,508)
<b>800 TOTAL INTERGOV'TL EXPENDITURES</b>			<b>\$6,625,400</b>	<b>\$7,118,121</b>	<b>7.4%</b>	<b>\$6,897,813</b>	<b>4.1%</b>	<b>\$272,413</b>
<b>900 MISC BENEFITS &amp; INSURANCE</b>								
107	911-5200	Worcester Regional Retirement	\$461,279	\$483,121	4.7%	\$483,121	4.7%	\$21,842
108	912-5200	Workers Comp	\$42,400	\$46,640	10.0%	\$46,640	10.0%	\$4,240
109	913-5200	Unemployment Insurance	\$20,000	\$20,000	0.0%	\$20,000	0.0%	\$ -
110	915-5175	Chap32B Insurance (Health/Dental,+)	\$975,000	\$674,780	-30.8%	\$674,780	-30.8%	\$(300,220)
111	916-5200	Police & Fire Sick & Acc Ins	\$20,159	\$21,772	8.0%	\$21,772	8.0%	\$ 1,613
112	919-5190	Sick Pay	\$37,100	\$38,000	2.4%	\$38,000	2.4%	\$900
113	920-5170	Medicare	\$78,000	\$45,004	-42.3%	\$45,004	-42.3%	\$(32,996)
114	945-5740	Property/Liability Insurance	\$96,500	\$106,150	10.0%	\$106,150	10.0%	\$9,650
<b>900 TOTAL MISC BENEFITS &amp; INSURANCE</b>			<b>\$1,730,438</b>	<b>\$1,435,467</b>	<b>-17.0%</b>	<b>\$1,435,467</b>	<b>-17.0%</b>	<b>\$(294,971)</b>
<b>TOTAL BUDGETS</b>			<b>\$13,028,819</b>	<b>\$14,142,359</b>	<b>8.5%</b>	<b>\$13,870,343</b>	<b>6.5%</b>	<b>\$ 841,524</b>