

Town of Berlin Fiscal Year 2021 Finance Committee Budget

Line Item	UMAS Account	Department	Town Approved FY20	Original Request FY21	\$ Increase Requested	Recommended FY21	Recommended Change \$	Recommended Change %
100 GENERAL GOVERNMENT								
1	114-5110	Moderator-Salary	\$50	\$50	\$-	\$50	\$-	0.0%
2	114-5700	Expenses	\$85	\$85	\$-	\$85	\$-	0.0%
3	122-5110	Selectmen-Salary	\$3,690	\$3,747	\$57	\$3,690	\$-	
4	122-5112	Wages-FT	\$66,780	\$67,401	\$621	\$66,399	\$(381)	-0.6%
5	122-5114	Wages-PT	\$-	\$-	\$-	\$-		
6	122-5200	Consulting		\$20,000	\$20,000	\$20,000	\$20,000	
7	122-5700	Expenses	\$18,290	\$8,290	\$(10,000)	\$8,290	\$(10,000)	-54.7%
8	123-5111	Town Administrator-Salary	\$150,000	\$149,000	\$(1,000)	\$147,000	\$(3,000)	-2.0%
9	123-5700	Expenses	\$3,500	\$4,050	\$550	\$3,500	\$-	0.0%
10	131-5700	Fin Com-Expenses	\$275	\$275	\$-	\$175	\$(100)	-36.4%
11	132-5781	Reserve Fund	\$95,000	\$95,000	\$-	\$95,000	\$-	0.0%
12		Contingency (temporary)				\$140,000		
13	135-5111	Accountant-FT Salary	\$82,285	\$86,143	\$3,858	\$82,285	\$-	0.0%
14	135-5112	Wages-FT		\$43,130		\$-	\$-	
15	135-5114	Wages-PT	\$36,885	\$-	\$(36,885)	\$36,885	\$-	0.0%
16	135-5700	Expenses	\$9,300	\$9,340	\$40	\$9,040	\$(260)	-2.8%
17	136-5700	Audit	\$31,000	\$28,000	\$(3,000)	\$26,000	\$(5,000)	-16.1%
18	141-5110	Assessors-Salary	\$2,287	\$2,322	\$35	\$2,287	\$-	0.0%
19	141-5113	Assistants: PT Salary	\$67,282	\$70,558	\$3,276	\$67,282	\$-	0.0%
20	141-5114	Wages-PT	\$65,244	\$66,541	\$1,297	\$65,533	\$289	0.4%
21	141-5700	Expenses	\$38,686	\$39,354	\$668	\$38,686	\$-	0.0%
22	142-5000	Revaluation-Expenses	\$19,200	\$16,700	\$(2,500)	\$25,700	\$6,500	33.9%
23	145-5111	Treasurer/Collector-Salary	\$75,920	\$77,059	\$1,139	\$75,920	\$-	0.0%
24	145-5114	Wages - PT	\$44,907	\$47,237	\$2,330	\$46,586	\$1,679	3.7%
25	145-5170	Incentive		\$1,000	\$1,000			
26	145-5700	Expenses	\$48,940	\$48,940	\$-	\$48,640	\$(300)	-0.6%
27	151-5000	Legal Expenses	\$65,000	\$50,000	\$(15,000)	\$50,000	\$(15,000)	-23.1%
28	152-5700	Personnel-Expenses	\$5,200	\$200	\$(5,000)	\$200	\$(5,000)	-96.2%
29	153-5000	Tax Titles	\$20,000	\$10,000	\$(10,000)	\$5,000	\$(15,000)	-75.0%
30	155-5113	Data Systems- PT Salary	\$3,030	\$-	\$(3,030)	\$-	\$(3,030)	-100.0%
31	155-5700	Expenses	\$69,260	\$86,059	\$16,799	\$86,059	\$16,799	24.3%
32	161-5110	Town Clerk-Salary	\$31,200	\$31,668	\$468	\$31,200	\$-	0.0%
33	161-5113	PT Salary	\$12,756	\$12,948	\$192	\$12,756	\$-	0.0%
34	161-5700	Expenses	\$2,245	\$2,900	\$655	\$2,845	\$600	26.7%
35	162-5124	Elections-Wages PT	\$3,200	\$3,600	\$400	\$3,600	\$400	12.5%
36	162-5700	Expenses	\$3,700	\$4,100	\$400	\$4,100	\$400	10.8%
37	163-5113	Registration-Salary	\$100	\$100	\$-	\$100	\$-	0.0%
38	163-5114	Wages-PT	\$550	\$550	\$-	\$550	\$-	0.0%
39	163-5700	Expenses	\$95	\$100	\$5	\$100	\$5	5.3%
40	171-5700	Conservation Com-Expenses	\$2,200	\$2,200	\$-	\$2,000	\$(200)	-9.1%
41	175-5700	Planning Board-Expenses	\$2,000	\$2,000	\$-	\$1,000	\$(1,000)	-50.0%
42	176-5114	Board of Appeals-Wages PT	\$2,200	\$2,200	\$-	\$-	\$(2,200)	-100.0%
43	176-5700	Expenses	\$600	\$600	\$-	\$500	\$(100)	-16.7%
44	177-5700	Agricultural Comm-Expenses	\$1,425	\$1,850	\$425	\$1,425	\$-	0.0%
45	192-5114	Public Bldgs: Wages PT	\$17,626	\$19,285	\$1,659	\$19,004	\$1,378	7.8%
46	192-5700	Expenses	\$99,770	\$106,870	\$7,100	\$100,770	\$1,000	1.0%
47	192-5211	Electricity	\$78,000	\$78,000	\$-	\$78,000	\$-	0.0%
48	192-5212	Fuel Oil	\$50,000	\$50,000	\$-	\$50,000	\$-	0.0%
49	195-5700	Town Report-Expenses	\$5,000	\$6,500	\$1,500	\$5,000	\$-	0.0%
100 TOTAL GENERAL GOVERNMENT			\$1,334,763	\$1,312,822	\$(21,941)	\$1,463,242	\$128,479	9.6%

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Line Item	UMAS Account	Department	Town Approved FY20	Original Request FY21	\$ Increase Requested	Recommended FY21	Recommended Change \$	Recommended Change %
200 PUBLIC SAFETY								
50	210-5111	Police-Salary	\$147,650	\$152,080	\$4,430	\$152,080	\$4,430	3.0%
51	210-5112	Wages - FT	\$802,415	\$845,981	\$43,566	\$845,981	\$43,566	5.4%
52	210-5114	Wages - PT	\$123,004	\$132,233	\$9,229	\$132,233	\$9,229	7.5%
53	210-5700	Expenses	\$105,308	\$105,358	\$50	\$102,858	\$(2,450)	-2.3%
54	221-5111	Fire & EMS- Salary FT	\$125,000	\$128,981	\$3,981	\$128,000	\$3,000	2.4%
55	221-5112	Wages - FT	\$197,335	\$229,666	\$32,331	\$193,695	\$(3,640)	-1.8%
56	221-5114	Wages - PT	\$301,369	\$350,468	\$49,099	\$350,468	\$49,099	16.3%
57	221-5700	Expenses	\$139,825	\$183,388	\$43,563	\$144,910	\$5,085	3.6%
58	241-5111	Building Inspector-Salary	\$90,721	\$93,888	\$3,167	\$92,500	\$1,779	2.0%
59	241-5112	Wages - FT	\$39,994	\$-	\$(39,994)	\$-	\$(39,994)	-100.0%
60	241-5114	Wages - PT	\$28,287	\$49,090	\$20,803	\$32,667	\$4,380	15.5%
61	241-5700	Expenses	\$28,730	\$28,696	\$(34)	\$26,696	\$(2,034)	-7.1%
62	242-5114	Plumbing & Gas Inspector- Wages PT	\$100,000	\$100,000	\$-	\$100,000	\$-	0.0%
63	242-5700	Expenses	\$1,200	\$1,200	\$-	\$300	\$(900)	-75.0%
64	243-5114	Electrical Inspector-Wages PT	\$100,000	\$100,000	\$-	\$100,000	\$-	0.0%
65	243-5700	Expenses	\$800	\$800	\$-	\$600	\$(200)	-25.0%
66	249-5113	Animal Inspector-Salary	\$1,992	\$2,022	\$30	\$1,992	\$-	0.0%
67	249-5700	Expenses	\$925	\$925	\$-	\$500	\$(425)	-45.9%
68	292-5113	Animal Control Officer-Salary	\$-	\$5,481	\$5,481	\$5,400	\$5,400	
69	292-5700	Expenses	\$18,000	\$3,740	\$(14,260)	\$2,000	\$(16,000)	-88.9%
70	296-5112	Communications-Wages	\$44,510	\$43,755	\$(755)	\$41,907	\$(2,603)	-5.8%
71	296-5700	Expenses	\$196,795	\$213,213	\$16,418	\$213,213	\$16,418	8.3%
200 TOTAL PUBLIC SAFETY			\$2,593,860	\$2,770,965	\$177,105	\$2,668,000	\$74,140	2.9%
400 PUBLIC WORKS								
72	422-5111	Highway-Salary	\$81,800	\$83,027	\$1,227	\$81,800	\$-	0.0%
73	422-5112	Wages FT	\$229,460	\$232,874	\$3,414	\$229,460	\$-	0.0%
74	422-5114	Wages - PT	\$12,806	\$14,350	\$1,544	\$14,246	\$1,440	11.2%
75	422-5700	Expenses	\$141,100	\$148,100	\$7,000	\$143,920	\$2,820	2.0%
76	423-5112	Snow & Ice - FT OT	\$36,428	\$36,980	\$552	\$36,428	\$-	0.0%
77	423-5114	Wages-PT	\$13,566	\$13,732	\$166	\$13,566	\$-	0.0%
78	423-5700	Expenses	\$85,000	\$85,000	\$-	\$85,000	\$-	0.0%
79	424-5211	Street Lights	\$9,600	\$12,600	\$3,000	\$9,600	\$-	0.0%
80	433-5114	Transfer Station-Wages PT	\$38,742	\$37,707	\$(1,035)	\$37,145	\$(1,597)	-4.1%
81	433-5700	Expenses	\$132,855	\$150,860	\$18,005	\$150,860	\$18,005	13.6%
82	491-5113	Cemetery-PT Salary	\$3,360	\$3,360	\$-	\$3,360	\$-	0.0%
83	491-5700	Expenses	\$28,360	\$28,240	\$(120)	\$28,240	\$(120)	-0.4%
400 TOTAL PUBLIC WORKS			\$813,077	\$846,830	\$33,753	\$833,625	\$20,548	2.5%

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Line Item	UMAS Account	Department	Town Approved FY20	Original Request FY21	\$ Increase Requested	Recommended FY21	Recommended Change \$	Recommended Change %
500 HUMAN SERVICES								
84	510-5110	Board of Health-Salary	\$1,878	\$1,908	\$30	\$1,878	\$-	0.0%
85	510-5114	Wages-PT	\$4,283	\$5,683	\$1,400	\$5,600	\$1,317	30.7%
86	510-5700	Expenses	\$1,450	\$1,450	\$-	\$1,200	\$(250)	-17.2%
87	511-5200	Nashoba Health	\$7,741	\$8,128	\$387	\$8,128	\$387	5.0%
88	522-5200	Nashoba Nursing	\$3,533	\$3,710	\$177	\$3,710	\$177	5.0%
89	541-5114	Council on Aging-Director PT Wages	\$20,000	\$22,623	\$2,623	\$22,288	\$2,288	11.4%
90	541-5114	Wages - PT	\$18,842	\$24,519	\$5,677	\$24,165	\$5,323	28.3%
91	541-5700	Expense	\$12,625	\$13,270	\$645	\$12,625	\$-	0.0%
92	543-5111	Veterans-Salary	\$7,866	\$9,492	\$1,626	\$7,866	\$-	0.0%
93	543-5700	Expenses	\$260	\$260	\$-	\$260	\$-	0.0%
94	543-5800	Benefits	\$16,056	\$16,056	\$-	\$11,000	\$(5,056)	-31.5%
95	599-5200	Wheat-Assessment	\$4,000	\$4,000	\$-	\$4,000	\$-	0.0%
500 TOTAL HUMAN SERVICES			\$98,534	\$111,099	\$12,565	\$102,720	\$4,186	4.2%
600 CULTURE AND RECREATION								
96	610-5114	Library-Wages PT	\$120,773	\$124,250	\$3,477	\$122,823	\$2,050	1.7%
97	610-5700	Expenses	\$30,445	\$34,520	\$4,075	\$32,095	\$1,650	5.4%
98	630-5700	Recreation-Expenses	\$12,410	\$17,420	\$5,010	\$12,410	\$-	0.0%
99	631-5700	Cultural Council -Expenses	\$1,500	\$2,000	\$500	\$1,500	\$-	0.0%
100	691-5700	Historic Comm- Expenses	\$600	\$600	\$-	\$600	\$-	0.0%
101	692-5700	Memorial Day-Expense	\$2,000	\$2,100	\$100	\$2,000	\$-	0.0%
102	694-5700	Festive Events - Expenses	\$2,100	\$2,100	\$-	\$500	\$(1,600)	-76.2%
600 TOTAL CULTURE AND RECREATION			\$2	\$182,990	\$13,162	\$171,928	\$2,100	1.2%
700 DEBT & INTEREST								
103	752-5800	Interest	\$211,789	\$131,998	\$(79,791)	\$131,998	\$(79,791)	-37.7%
104	752-5900	Principal	\$315,212	\$423,483	\$108,271	\$423,483	\$108,271	34.3%
700 TOTAL DEBT & INTEREST			\$527,001	\$555,481	\$28,480	\$555,481	\$28,480	5.4%
800 INTERGOVERNMENTAL EXPENDITURES								
105	800-5641	CMRPC	\$823	\$842	\$19	\$842	\$19	2.3%
106	835-5321	Assabet Assessment	\$339,689	\$465,893	\$126,204	\$465,893	\$126,204	37.2%
107	835-5901	Assabet Capital Assessment	\$74,200	\$72,192	\$(2,008)	\$72,192	\$(2,008)	-2.7%
108	835-5320	Berlin Memorial Assessment	\$3,078,687	\$3,338,012	\$259,325	\$3,338,012	\$259,325	8.4%
109	835-5903	Berlin Mem Capital Assmnt	\$52,000	\$120,000	\$68,000	\$120,000	\$68,000	130.8%
110	835-5322	Tahanto Assessment	\$2,739,843	\$2,645,936	\$(93,907)	\$2,645,936	\$(93,907)	-3.4%
111	835-5900	Tahanto Capital Assmnt	\$612,571	\$576,179	\$(36,392)	\$576,179	\$(36,392)	-5.9%
800 TOTAL INTERGOVERNMENTAL			\$6,897,813	\$7,219,054	\$321,241	\$7,219,054	\$321,241	4.7%
900 MISC BENEFITS & INSURANCE								
112	911-5200	Worcester Regional Retirement	\$483,121	\$533,288	\$50,167	\$533,288	\$50,167	10.4%
113	912-5200	Workers Comp	\$46,640	\$23,000	\$(23,640)	\$23,000	\$(23,640)	-50.7%
114	913-5200	Unemployment Insurance	\$20,000	\$20,000	\$-	\$50,000	\$30,000	150.0%
115	915-5175	Chap32B Insurance (Health/Dental,+)	\$674,780	\$637,405	\$(37,375)	\$703,357	\$28,577	4.2%
116	916-5200	Police & Fire Sick & Acc Ins	\$21,772	\$22,861	\$1,089	\$22,861	\$1,089	5.0%
117	919-5190	Sick Pay	\$38,000	\$38,500	\$500	\$38,500	\$500	1.3%
118	920-5170	Medicare	\$45,004	\$45,004	\$-	\$45,004	\$-	0.0%
119	945-5740	Property/Liability Insurance	\$106,150	\$94,000	\$(12,150)	\$94,000	\$(12,150)	-11.4%
900 TOTAL MISC BENEFITS & INSURANCE			\$1,435,467	\$1,414,058	\$(21,409)	\$1,510,010	\$74,543	5.2%
TOTAL BUDGETS			\$13,870,343	\$14,413,299	\$542,956	\$14,524,060	\$653,717	4.7%