

FY22 Finance Committee Recommended Budget

Line Item	UMAS Account	Department	Town Approved FY21	Original Request FY22	\$ Increase Requested	Recommended FY22	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	\$3,690	\$-	\$3,690	\$-	0.0%
4	122-5112	Wages-FT	\$66,399	\$66,399	\$-	\$67,735	\$1,336	2.0%
5	122-5200	Consulting	\$20,000	\$20,000	\$-	\$20,000	\$-	0.0%
6	122-5700	Expenses	\$8,290	\$8,250	\$(40)	\$5,250	\$(3,040)	-36.7%
7	123-5111	Town Administrator-Salary	\$147,000	\$150,000	\$3,000	\$150,000	\$3,000	-2.0%
8	123-5700	Expenses	\$3,500	\$3,415	\$(85)	\$3,415	\$(85)	-2.4%
9	131-5700	Fin Com-Expenses	\$175	\$175	\$-	\$175	\$-	0.0%
10	132-5781	Reserve Fund	\$95,000	\$95,000	\$-	\$95,000	\$-	0.0%
11	132-5782	Contingency Line Item (temporary)	\$140,000	\$-	\$(140,000)	\$89,243	\$(50,757)	-36.3
12	135-5111	Accountant-FT Salary	\$82,285	\$82,285	\$-	\$83,931	\$1,646	2.0%
13	135-5114	Wages-PT	\$36,885	\$36,885	\$-	\$40,249	\$3,364	9.1%
14	135-5700	Expenses	\$9,040	\$9,040	\$-	\$9,040	\$-	0.0%
15	136-5700	Audit	\$26,000	\$26,000	\$-	\$26,000	\$-	0.0%
16	141-5110	Assessors-Salary	\$2,287	\$2,287	\$-	\$2,334	\$47	2.1%
17	141-5113	Assistants: PT Salary	\$67,282	\$67,282	\$-	\$68,628	\$1,346	2.0%
18	141-5114	Wages-PT	\$65,533	\$64,971	\$(562)	\$66,279	\$746	1.1%
19	141-5700	Expenses	\$38,686	\$38,686	\$-	\$38,686	\$-	0.0%
20	142-5000	Revaluation-Expenses	\$25,700	\$28,920	\$3,220	\$28,920	\$3,220	12.5%
21	145-5111	Treasurer/Collector-Salary	\$75,920	\$75,920	\$-	\$77,439	\$1,519	2.0%
22	145-5114	Wages - PT	\$46,586	\$46,862	\$276	\$47,747	\$1,161	2.5%
23	145-5170	Incentive		\$1,000	\$1,000	\$1,000	\$1,000	
24	145-5700	Expenses	\$48,640	\$39,696	\$(8,944)	\$39,696	\$(8,944)	-18.4%
25	151-5700	Legal Expenses	\$50,000	\$50,000	\$-	\$50,000	\$-	0.0%
26	152-5700	Personnel-Expenses	\$200	\$225	\$25	\$225	\$25	12.5%
27	153-5000	Tax Titles	\$5,000	\$5,000	\$-	\$5,000	\$-	0.0%
28	155-5113	Data Systems- PT Salary	\$-	\$-	\$-			
29	155-5700	Expenses	\$89,059	\$85,100	\$(959)	\$85,100	\$(959)	-1.1%
30	161-5110	Town Clerk-Salary	\$31,200	\$31,200	\$-	\$31,824	\$624	2.0%
31	161-5113	PT Salary	\$12,756	\$12,756	\$-	\$13,011	\$255	2.0%
32	161-5700	Expenses	\$2,845	\$2,845	\$-	\$2,845	\$-	0.0%
33	162-5124	Elections-Wages PT	\$3,600	\$1,995	\$(1,605)	\$1,995	\$(1,605)	-44.6%
34	162-5700	Expenses	\$4,100	\$4,100	\$-	\$4,100	\$-	0.0%
35	163-5113	Registration-Salary	\$100	\$100	\$-	\$100	\$-	0.0%
36	163-5114	Wages-PT	\$550	\$449	\$(101)	\$449	\$(101)	-18.4%
37	163-5700	Expenses	\$100	\$95	\$(5)	\$95	\$(5)	-5.0%
38	171-5700	Conservation Com-Expenses	\$2,000	\$2,000	\$-	\$2,000	\$-	0.0%
39	175-5700	Planning Board-Expenses	\$1,000	\$1,000	\$-	\$1,000	\$-	0.0%
40	176-5114	Board of Appeals-Wages PT	\$-	\$-	\$-			
41	176-5700	Expenses	\$500	\$500	\$-	\$500	\$-	0.0%
42	177-5700	Agricultural Comm-Expenses	\$1,425	\$1,330	\$(95)	\$1,330	\$(95)	-6.7%
43	192-5114	Public Bldgs: Wages PT	\$19,004	\$19,003	\$(1)	\$19,382	\$378	2.0%
44	192-5700	Expenses	\$100,770	\$100,607	\$(163)	\$100,607	\$(163)	-0.2%
45	192-5211	Electricity	\$78,000	\$80,000	\$2,000	\$80,000	\$2,000	2.6%
46	192-5212	Fuel Oil	\$50,000	\$50,000	\$-	\$50,000	\$-	0.0%
47	195-5700	Town Report-Expenses	\$5,000	\$5,000	\$-	\$5,000	\$-	0.0%
100 TOTAL GENERAL GOVERNMENT			\$1,463,242	\$1,320,203	\$(143,039)	\$1,419,155	\$(44,087)	-3.0%

FY22 Finance Committee Recommended Budget

Line Item	UMAS Account	Department	Town Approved FY21	Original Request FY22	\$ Increase Requested	Recommended FY22	Recommended Change \$	Recommended Change %
200 PUBLIC SAFETY								
48	210-5111	Police-Salary	\$152,080	\$147,650	\$(4,430)	\$150,603	\$(1,477)	-1.0%
49	210-5112	Wages - FT	\$845,981	\$845,829	\$(152)	\$845,829	\$(152)	0.0%
50	210-5114	Wages - PT	\$132,233	\$132,233	\$-	\$132,233	\$-	0.0%
51	210-5700	Expenses	\$102,858	\$100,512	\$(2,346)	\$100,512	\$(2,346)	-2.3%
52	221-5111	Fire & EMS- Salary FT	\$128,000	\$128,983	\$983	\$128,000	\$-	0.0%
53	221-5112	Wages - FT	\$193,695	\$192,087	\$(1,608)	\$192,087	\$(1,608)	-0.8%
54	221-5114	Wages - PT	\$350,468	\$350,468	\$-	\$350,468	\$-	0.0%
55	221-5700	Expenses	\$144,910	\$144,910	\$-	\$144,910	\$-	0.0%
56	241-5111	Building Inspector-Salary	\$92,500	\$92,500	\$-	\$94,350	\$1,850	2.0%
57	241-5112	Wages - FT	\$-	\$-	\$-			
58	241-5114	Wages - PT	\$32,667	\$30,198	\$(2,469)	\$30,084	\$(1,863)	-5.7%
59	241-5700	Expenses	\$26,696	\$26,696	\$-	\$26,696	\$-	0.0%
60	242-5114	Plumbing & Gas Inspector- Wages PT	\$100,000	\$65,000	\$(35,000)	\$65,000	\$(35,000)	-35.0%
61	242-5700	Expenses	\$300	\$300	\$-	\$300	\$-	0.0%
62	243-5114	Electrical Inspector-Wages PT	\$100,000	\$100,000	\$-	\$100,000	\$-	0.0%
63	243-5700	Expenses	\$600	\$600	\$-	\$600	\$-	0.0%
64	249-5113	Animal Inspector-Salary	\$1,992	\$1,992	\$-	\$2,032	\$40	2.0%
65	249-5700	Expenses	\$500	\$500	\$-	\$500	\$-	0.0%
66	292-5113	Animal Control Officer-Salary	\$5,400	\$5,400	\$-	\$5,508	\$108	2.0%
67	292-5700	Expenses	\$2,000	\$1,820	\$(180)	\$1,820	\$(180)	-9.0%
68	296-5112	Communications-Wages	\$41,907	\$41,907	\$-	\$44,425	\$2,818	6.7%
69	296-5700	Communications-Expenses	\$213,213	\$210,825	\$(2,388)	\$211,795	\$(1,418)	-0.7%
200 TOTAL PUBLIC SAFETY			\$2,668,000	\$2,620,410	\$(47,590)	\$2,628,772	\$(39,228)	-1.5%
400 PUBLIC WORKS								
70	422-5111	Highway-Salary	\$81,800	\$83,436	\$1,636	\$83,436	\$1,636	2.0%
71	422-5112	Wages FT	\$229,460	\$226,761	\$(2,699)	\$226,761	\$(2,699)	-1.2%
72	422-5114	Wages - PT	\$14,246	\$30,531	\$16,285	\$30,531	\$16,285	114.3%
73	422-5700	Expenses	\$143,920	\$143,920	\$-	\$143,920	\$-	0.0%
74	423-5112	Snow & Ice - FT OT	\$36,428	\$35,881	\$(547)	\$35,881	\$(547)	-1.5%
75	423-5114	Wages-PT	\$13,566	\$15,118	\$1,552	\$15,118	\$1,552	11.4%
76	423-5700	Expenses	\$85,000	\$85,000	\$-	\$85,000	\$-	0.0%
77	424-5211	Street Lights	\$9,600	\$9,000	\$(600)	\$9,000	\$(600)	-6.3%
78	433-5114	Transfer Station-Wages PT	\$37,145	\$37,889	\$744	\$37,889	\$744	2.0%
79	433-5700	Expenses	\$150,860	\$150,860	\$-	\$150,860	\$-	0.0%
80	491-5113	Cemetery-PT Salary	\$3,360	\$3,428	\$68	\$3,428	\$68	2.0%
81	491-5700	Expenses	\$28,240	\$12,240	\$(16,000)	\$12,240	\$(16,000)	-56.7%
400 TOTAL PUBLIC WORKS			\$833,625	\$834,064	\$439	\$834,064	\$439	0.1%

FY22 Finance Committee Recommended Budget

Line Item	UMAS Account	Department	Town Approved FY21	Original Request FY22	\$ Increase Requested	Recommended FY22	Recommended Change \$	Recommended Change %
500 HUMAN SERVICES								
82	510-5110	Board of Health-Salary	\$1,878	\$1,878	\$-	\$1,914	\$36	1.9%
83	510-5114	Wages-PT	\$5,600	\$5,992	\$392	\$5,992	\$392	7.0%
84	510-5700	Expenses	\$1,200	\$1,000	\$(200)	\$1,000	\$(200)	-16.7%
85	511-5200	Nashoba Health	\$8,128	\$8,535	\$407	\$8,535	\$407	5.0%
86	522-5200	Nashoba Nursing	\$3,710	\$3,896	\$186	\$3,896	\$186	5.0%
87	541-5114	COA-Director PT Wages	\$22,288	\$28,987	\$6,699	\$28,987	\$6,699	30.1%
88	541-5114	Wages - PT	\$24,165	\$24,648	\$483	\$24,648	\$483	2.0%
89	541-5700	Expense	\$12,625	\$12,625	\$-	\$12,625	\$-	0.0%
90	543-5111	Veterans-Salary	\$7,866	\$8,658	\$792	\$8,658	\$792	10.1%
91	543-5700	Expenses	\$260	\$265	\$5	\$265	\$5	1.9%
92	543-5800	Benefits	\$11,000	\$11,000	\$-	\$11,000	\$-	0.0%
93	599-5200	Community Social Services	\$4,000	\$7,000	\$3,000	\$7,000	\$3,000	75.0%
500 TOTAL HUMAN SERVICES			\$102,720	\$114,484	\$11,764	\$114,520	\$11,800	11.5%
600 CULTURE AND RECREATION								
94	610-5114	Library-Wages PT	\$122,823	\$127,411	\$4,588	\$127,411	\$4,588	3.7%
95	610-5700	Expenses	\$32,095	\$32,095	\$-	\$32,095	\$-	0.0%
96	630-5700	Recreation-Expenses	\$12,410	\$12,410	\$-	\$12,410	\$-	0.0%
97	631-5700	Cultural Council -Expenses	\$1,500	\$1,500	\$-	\$1,500	\$-	0.0%
98	691-5700	Historic Comm- Expenses	\$600	\$600	\$-	\$600	\$-	0.0%
99	692-5700	Memorial Day-Expense	\$2,000	\$2,000	\$-	\$2,000	\$-	0.0%
100	694-5700	Festive Events - Expenses	\$500	\$500	\$-	\$500	\$-	0.0%
600 TOTAL CULTURE AND RECREATION			\$171,928	\$176,516	\$4,588	\$176,516	\$4,588	2.7%
700 DEBT & INTEREST								
101	752-5800	Interest	\$131,998	\$118,275	\$(13,723)	\$118,275	\$(13,723)	-10.4%
102	752-5900	Principal	\$423,483	\$192,154	\$(231,329)	\$194,308	\$(229,175)	-54.1%
700 TOTAL DEBT & INTEREST			\$555,481	\$310,429	\$(245,052)	\$312,583	\$(242,898)	-43.7%
800 INTERGOVERNMENTAL EXPENDITURES								
103	800-5641	CMRPC	\$842	\$863	\$21	\$863	\$21	2.5%
104	NEW-temp	Assabet Reg Housing Consortium	\$-	\$12,000	\$12,000	\$12,000	\$12,000	
105	835-5321	Assabet Assessment	\$465,893	\$479,103	\$13,210	\$479,103	\$13,210	2.8%
106	835-5901	Assabet Capital Assessment	\$72,192	\$70,185	\$(2,007)	\$70,185	\$(2,007)	-2.8%
107	835-5320	Berlin Memorial Assessment	\$3,304,741	\$3,443,613	\$138,872	\$3,443,613	\$138,872	4.2%
108	835-5903	Berlin Mem Capital Assmnt	\$95,000	\$68,000	\$(27,000)	\$68,000	\$(27,000)	-28.4%
109	835-5322	Tahanto Assessment	\$2,623,776	\$2,796,602	\$172,826	\$2,792,812	\$169,036	6.4%
110	835-5900	Tahanto Capital Assmnt	\$576,179	\$520,977	\$(55,202)	\$520,977	\$(55,202)	-9.6%
800 TOTAL INTERGOVERNMENTAL			\$7,138,623	\$7,391,343	\$252,720	\$7,387,553	\$248,930	3.5%
900 MISC BENEFITS & INSURANCE								
111	911-5200	Worcester Regional Retirement	\$533,288	\$551,425	\$18,137	\$551,425	\$18,137	3.4%
112	912-5200	Workers Comp	\$23,000	\$23,000	\$-	\$23,000	\$-	0.0%
113	913-5200	Unemployment Insurance	\$50,000	\$50,000	\$-	\$50,000	\$-	0.0%
114	915-5175	Chap32B Insurance (Health/Dental,+)	\$703,357	\$665,000	\$(38,357)	\$665,000	\$(38,357)	-5.5%
115	916-5200	Police & Fire Sick & Acc Ins	\$22,861	\$22,861	\$-	\$22,861	\$-	0.0%
116	919-5190	Sick Pay	\$38,500	\$39,000	\$500	\$39,000	\$500	1.3%
117	920-5170	Medicare	\$45,004	\$45,004	\$-	\$45,004	\$-	0.0%
118	945-5740	Property/Liability Insurance	\$94,000	\$94,000	\$-	\$94,000	\$-	0.0%
900 TOTAL MISC BENEFITS & INSURANCE			\$1,510,010	\$1,490,290	\$(19,720)	\$1,490,290	\$(19,720)	-1.3%
TOTAL BUDGETS			\$14,443,629	\$14,257,739	\$(185,890)	\$14,363,453	\$(80,176)	-0.6%