

	UMAS		FY23	FY24	\$	FY24	\$	%
	ACCOUNT	DEPARTMENT	Budget	Requested	Change	Proposed	Change	Change
	100	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	Select Board - Stipend	\$ 3,765	\$ 3,861	\$ 96	\$ 3,861	\$ 96	2.5%
4	122-5112	Wages-FT	\$ 69,092	\$ 70,819	\$ 1,727	\$ 70,819	\$ 1,727	2.5%
5	122-5200	Consulting	\$ 20,000	\$ 20,500	\$ 500	\$ 20,500	\$ 500	2.5%
6	122-5700	Expenses	\$ 5,250	\$ 8,508	\$ 3,258	\$ 8,508	\$ 3,258	62.1%
7	123-5111	Town Administrator - Salary	\$ 150,000	\$ 144,000	\$ (6,000)	\$ 144,000	\$ (6,000)	-4.0%
8	123-5700	Expenses	\$ 3,415	\$ 3,415	\$ -	\$ 3,965	\$ 550	16.1%
9	131-5700	Finance Committee - Expenses	\$ 175	\$ 180	\$ 5	\$ 180	\$ 5	2.9%
10	132-5781	Reserve Fund	\$ 95,000	\$ 110,000	\$ 15,000	\$ 110,000	\$ 15,000	15.8%
11	135-5111	Accountant - Salary	\$ 92,155	\$ 94,459	\$ 2,304	\$ 96,342	\$ 4,187	4.5%
12	135-5112	Wages-FT	\$ 48,440	\$ 50,514	\$ 2,074	\$ 51,613	\$ 3,173	6.6%
13	135-5700	Expenses	\$ 9,889	\$ 10,136	\$ 247	\$ 10,936	\$ 1,047	10.6%
14	136-5700	Audit	\$ 26,000	\$ 26,650	\$ 650	\$ 20,000		-23.1%
15	141-5110	Assessor - Elected Salary	\$ 2,381	\$ 2,441	\$ 60	\$ 2,441	\$ 60	2.5%
16	141-5113	Assistant - PT Salary	\$ 77,000	\$ 78,925	\$ 1,925	\$ 78,925	\$ 1,925	2.5%
17	141-5114	Wages-PT	\$ 67,249	\$ 68,120	\$ 871	\$ 69,897	\$ 2,648	3.9%
18	141-5700	Expenses	\$ 48,050	\$ 54,567	\$ 6,517	\$ 54,567	\$ 6,517	13.6%
19	142-5000	Revaluation - Expenses	\$ 14,700	\$ 17,300	\$ 2,600	\$ 17,300	\$ 2,600	17.7%
20	145-5111	Treasurer/Collector - Salary	\$ 78,988	\$ 92,250	\$ 13,262	\$ 92,250	\$ 13,262	16.8%
21	145-5114	Wages - PT	\$ 48,853	\$ 49,872	\$ 1,019	\$ 49,872	\$ 1,019	2.1%
22	145-5170	Incentive	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
23	145-5700	Expenses	\$ 35,116	\$ 45,256	\$ 10,140	\$ 50,756	\$ 15,640	44.5%
24	151-5700	Legal - Expenses	\$ 50,000	\$ 75,000	\$ 25,000	\$ 75,000	\$ 25,000	50.0%
25	152-5700	Personnel-Expenses	\$ 250	\$ 250	\$ -	\$ 250	\$ -	0.0%
26	153-5000	Tax Title - Expenses	\$ 10,000	\$ 15,000	\$ 5,000	\$ 15,000	\$ 5,000	50.0%
27	155-5700	Data Systems - Expenses	\$ 86,956	\$ 103,388	\$ 16,432	\$ 103,388	\$ 16,432	18.9%
28	161-5110	Town Clerk-Salary	\$ 38,896	\$ 40,000	\$ 1,104	\$ 40,000	\$ 1,104	2.8%
29	161-5114	Wages PT	\$ 15,925	\$ 16,324	\$ 399	\$ 16,692	\$ 767	4.8%
30	161-5700	Expenses	\$ 3,020	\$ 3,420	\$ 400	\$ 3,420	\$ 400	13.2%
31	162-5124	Elections-Wages PT	\$ 4,396	\$ 5,000	\$ 604	\$ 5,000	\$ 604	13.7%
32	162-5700	Expenses	\$ 4,150	\$ 4,700	\$ 550	\$ 5,700	\$ 1,550	37.3%
33	163-5113	Registration-Salary	\$ 100	\$ 100	\$ -	\$ 100	\$ -	0.0%
34	163-5114	Wages-PT	\$ 511	\$ 600	\$ 89	\$ 600	\$ 89	17.4%
35	163-5700	Expenses	\$ 100	\$ 150	\$ 50	\$ 150	\$ 50	50.0%
36	171-5114	Conservation Commission -Wages PT	\$ 11,786	\$ 12,081	\$ 295	\$ 12,081	\$ 295	2.5%
37	171-5700	Conservation Commission -Expenses	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	0.0%
38	175-5700	Planning Board-Expenses	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
39	176-5700	Zoning Board of Appeals - Expenses	\$ 500	\$ 500	\$ -	\$ 500	\$ -	0.0%
40	177-5700	Agricultural Commission -Expenses	\$ 1,350	\$ 1,375	\$ 25	\$ 1,375	\$ 25	1.9%

	UMAS ACCOUNT	DEPARTMENT	FY23 Budget	FY24 Requested	\$ Change	FY24 Proposed	\$ Change	% Change
41	192-5700	Public Buildings - Expenses	\$ 108,706	\$ 111,418	\$ 2,712	\$ 111,418	\$ 2,712	2.5%
42	102-5701	Repairs (Town Owned Property)	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100.0%
43	192-5211	Electricity	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ -	0.0%
44	192-5212	Fuel Oil	\$ 59,000	\$ 97,010	\$ 38,010	\$ 97,010	\$ 38,010	64.4%
45	195-5700	Town Report - Expenses	\$ 3,500	\$ 3,585	\$ 85	\$ 3,585	\$ 85	2.4%
	100	TOTAL GENERAL GOVERNMENT	\$ 1,378,799	\$ 1,525,809	\$ 147,010	\$ 1,542,136	\$ 163,337	11.8%
	200	PUBLIC SAFETY						
46	210-5111	Police-Salary	\$ 135,660	\$ 139,052	\$ 3,392	\$ 139,052	\$ 3,392	2.5%
47	210-5112	Wages FT	\$ 869,028	\$ 881,250	\$ 12,222	\$ 922,916	\$ 53,888	6.2%
48	210-5114	Wages PT	\$ 137,875	\$ 141,822	\$ 3,947	\$ 141,822	\$ 3,947	2.9%
49	210-5700	Expenses	\$ 109,362	\$ 118,577	\$ 9,215	\$ 118,577	\$ 9,215	8.4%
50	221-5111	Fire & EMS- Salary	\$ 128,981	\$ 151,875	\$ 22,894	\$ 151,875	\$ 22,894	17.7%
51	221-5112	Wages FT	\$ 206,382	\$ 194,917	\$ (11,465)	\$ 194,917	\$ (11,465)	-5.6%
52	221-5114	Wages PT	\$ 350,629	\$ 350,629	\$ -	\$ 350,629	\$ -	0.0%
53	221-5700	Expenses	\$ 150,210	\$ 153,964	\$ 3,754	\$ 153,964	\$ 3,754	2.5%
54	241-5111	Bldg Inspector-Salary	\$ 96,237	\$ 98,643	\$ 2,406	\$ 98,643	\$ 2,406	2.5%
55	241-5114	Wages PT	\$ 32,769	\$ 34,063	\$ 1,294	\$ 34,799	\$ 2,030	6.2%
56	241-5700	Expenses	\$ 26,696	\$ 26,821	\$ 125	\$ 26,821	\$ 125	0.5%
57	242-5700	Plumbing & Gas Inspector - Expenses	\$ 300	\$ 300	\$ -	\$ 300	\$ -	0.0%
58	243-5700	Elec Inspector - Expenses	\$ 600	\$ 600	\$ -	\$ 600	\$ -	0.0%
59	249-5113	Animal Inspector-Salary	\$ 2,073	\$ 2,125	\$ 52	\$ 2,125	\$ 52	2.5%
60	249-5700	Expenses	\$ 500	\$ 500	\$ -	\$ 500	\$ -	0.0%
61	292-5113	Animal Control Officer-Salary	\$ 5,619	\$ 5,760	\$ 141	\$ 5,760	\$ 141	2.5%
62	292-5700	Expenses	\$ 1,820	\$ 1,866	\$ 46	\$ 1,820	\$ -	0.0%
63	296-5112	Communications-Wages FT	\$ 47,753	\$ 48,756	\$ 1,003	\$ 49,816	\$ 2,063	4.3%
64	296-5700	Expenses	\$ 216,901	\$ 227,350	\$ 10,449	\$ 227,350	\$ 10,449	4.8%
	200	TOTAL PUBLIC SAFETY	\$ 2,519,395	\$ 2,578,870	\$ 59,475	\$ 2,622,286	\$ 102,891	4.1%
	400	400 PUBLIC WORKS/FACILITIES						
65	422-5111	Highway-Salary	\$ 85,105	\$ 87,233	\$ 2,128	\$ 88,959	\$ 3,854	4.5%
66	422-5112	Wages FT	\$ 281,049	\$ 286,897	\$ 5,848	\$ 286,897	\$ 5,848	2.1%
67	422-5114	Wages PT	\$ 24,790	\$ 25,404	\$ 614	\$ 25,937	\$ 1,147	4.6%
68	422-5700	Expenses	\$ 143,920	\$ 146,680	\$ 2,760	\$ 146,680	\$ 2,760	1.9%
69	423-5112	Snow & Ice - FT OT	\$ 44,473	\$ 45,567	\$ 1,094	\$ 45,567	\$ 1,094	2.5%
70	423-5114	Wages PT	\$ 11,502	\$ 11,790	\$ 288	\$ 11,790	\$ 288	2.5%
71	423-5700	Expenses	\$ 87,500	\$ 89,600	\$ 2,100	\$ 89,600	\$ 2,100	2.4%
72	424-5211	Street Lights	\$ 9,000	\$ 9,225	\$ 225	\$ 9,225	\$ 225	2.5%
73	433-5114	Transfer Station-Wages PT	\$ 43,248	\$ 44,509	\$ 1,261	\$ 44,509	\$ 1,261	2.9%
74	433-5700	Expenses	\$ 150,920	\$ 154,390	\$ 3,470	\$ 154,390	\$ 3,470	2.3%
75	491-5700	Cemetery - Expenses	\$ 15,668	\$ 16,059	\$ 391	\$ 16,059	\$ 391	2.5%
	400	TOTAL PUBLIC WORKS	\$ 897,175	\$ 917,354	\$ 20,179	\$ 919,613	\$ 22,438	2.5%
	500	500 HUMAN SERVICES						
76	510-5110	Board of Health-Salary	\$ 1,953	\$ 2,004	\$ 51	\$ 2,004	\$ 51	2.6%
77	510-5114	Wages PT	\$ 6,515	\$ 6,678	\$ 163	\$ 6,831	\$ 316	4.9%
78	510-5700	Expenses	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
79	511-5200	Nashoba Health	\$ 9,853	\$ 10,592	\$ 739	\$ 10,592	\$ 739	7.5%
80	522-5200	Nashoba Nursing	\$ 4,516	\$ 4,855	\$ 339	\$ 4,855	\$ 339	7.5%

	UMAS		FY23	FY24	\$	FY24	\$	%
	ACCOUNT	DEPARTMENT	Budget	Requested	Change	Proposed	Change	Change
81	541-5112	COA/Social Services-Wages FT	\$ 33,544	\$ 70,534	\$ 36,990	\$ 34,383	\$ 839	2.5%
82	541-5114	Wages PT	\$ 24,625	\$ 25,248	\$ 623	\$ 25,248	\$ 623	2.5%
83	541-5700	Expense	\$ 14,186	\$ 17,041	\$ 2,855	\$ 17,341	\$ 3,155	22.2%
					\$ -			
84	543-5111	Veterans-Salary	\$ 9,126	\$ 9,354	\$ 228	\$ 9,354	\$ 228	2.5%
85	543-5700	Expenses	\$ 300	\$ 350	\$ 50	\$ 350	\$ 50	16.7%
86	543-5800	Benefits	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ -	0.0%
					\$ -			
87	599-5200	Community Social Services	\$ 7,000	\$ 4,000	\$ (3,000)	\$ 4,000	\$ (3,000)	-42.9%
500	TOTAL HUMAN SERVICES		\$ 123,618	\$ 162,656	\$ 39,038	\$ 126,957	\$ 3,339	2.7%
600	600 CULTURE AND RECREATION							
88	610-5114	Library-Wages PT	\$ 134,379	\$ 137,864	\$ 3,485	\$ 137,864	\$ 3,485	2.6%
89	610-5700	Expenses	\$ 33,090	\$ 34,000	\$ 910	\$ 34,000	\$ 910	2.8%
					\$ -			
90	630-5700	Recreation-Expenses	\$ 14,410	\$ 17,550	\$ 3,140	\$ 17,550	\$ 3,140	21.8%
					\$ -			
91	631-5700	Cultural Council -Expenses	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	0.0%
					\$ -			
92	691-5700	Historic Comm- Expenses	\$ 600	\$ 615	\$ 15	\$ 615	\$ 15	2.5%
					\$ -			
93	692-5700	Memorial Day-Expense	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	0.0%
					\$ -			
94	694-5700	Festive Events - Expenses	\$ 500	\$ 500	\$ -	\$ -	\$ (500)	-100.0%
600	TOTAL CULTURE & RECREATION		\$ 186,479	\$ 194,029	\$ 7,550	\$ 193,529	\$ 7,050	3.8%
700	700 DEBT & INTEREST							
95	752-5800	Interest	\$ 108,775	\$ 101,175	\$ (7,600)	\$ 101,175	\$ (7,600)	-7.0%
96	752-5900	Principal	\$ 190,000	\$ 190,000	\$ -	\$ 190,000	\$ -	0.0%
700	TOTAL DEBT & INTEREST		\$ 298,775	\$ 291,175	\$ (7,600)	\$ 291,175	\$ (7,600)	-2.5%
800	800 INTERGOVERNMENTAL EXPENDITURES							
97	800-5641	CMRPC	\$ 951	\$ 974	\$ 23	\$ 974	\$ 23	2.4%
98	840-5700	Assabet Reg Housing Consortium	\$ 12,000	\$ 7,000	\$ (5,000)	\$ 7,000	\$ (5,000)	-41.7%
99	835-5321	Assabet Assessment	\$ 581,420	\$ 705,398	\$ 123,978	\$ 705,398	\$ 123,978	21.3%
100	835-5901	Assabet Capital Assessment	\$ 68,177	\$ 66,170	\$ (2,007)	\$ 66,170	\$ (2,007)	-2.9%
101	835-5320	Berlin Memorial Assessment	\$ 3,598,326	\$ 4,657,149	\$ 1,058,823	\$ 3,924,434	\$ 326,108	9.1%
102	835-5903	Berlin Memorial Capital Assessment	\$ 68,000	\$ 468,410	\$ 400,410	\$ 468,410	\$ 400,410	588.8%
103	835-5322	Tahanto Assessment	\$ 2,942,997	\$ 3,213,709	\$ 270,712	\$ 3,206,381	\$ 263,384	8.9%
104	835-5900	Tahanto Capital Assessment	\$ 518,341	\$ 211,599	\$ (306,742)	\$ 211,599	\$ (306,742)	-59.2%
105	835-5902	Tahanto Debt Repayment		\$ 442,752	\$ 442,752	\$ 442,752	\$ 442,752	100.0%
800	TOTAL INTERGOVERNMENTAL		\$ 7,790,212	\$ 9,773,161	\$ 1,982,949	\$ 9,033,118	\$ 1,242,906	16.0%
900	900 MISC BENEFITS & INSURANCE							
106	911-5200	Worcester Regional Retirement	\$ 605,652	\$ 664,381	\$ 58,729	\$ 664,381	\$ 58,729	9.7%
107	912-5200	Workers Comp	\$ 25,300	\$ 23,000	\$ (2,300)	\$ 23,000	\$ (2,300)	-9.1%
108	913-5200	Unemployment Insurance	\$ 25,000	\$ 35,000	\$ 10,000	\$ 35,000	\$ 10,000	40.0%
109	915-5175	Chap32B Insurance (Health/Dental,+)	\$ 665,000	\$ 734,825	\$ 69,825	\$ 734,825	\$ 69,825	10.5%
110	916-5200	Police & Fire Sick & Acc Ins	\$ 24,000	\$ 25,200	\$ 1,200	\$ 25,200	\$ 1,200	5.0%
111	919-5190	Sick Pay	\$ 39,780	\$ 40,775	\$ 995	\$ 40,775	\$ 995	2.5%
112	920-5170	Medicare	\$ 45,900	\$ 48,000	\$ 2,100	\$ 48,000	\$ 2,100	4.6%
113	945-5740	Property/Liability Insurance	\$ 103,400	\$ 101,055	\$ (2,345)	\$ 101,055	\$ (2,345)	-2.3%
900	TOTAL MISC BENEFITS & INSURANCE		\$ 1,534,032	\$ 1,672,236	\$ 138,204	\$ 1,672,236	\$ 138,204	9.0%
		TOTAL BUDGETS	\$14,728,485	\$17,115,290	\$ 2,386,805	\$ 16,401,050	\$ 1,672,565	11.4%