

**Town Accountant**  
**General Fund Expenses**  
**Fiscal Year 2018**

Account Number	Department	Budgeted	Transferred	Total Available	Expenses	Encumbered	Unused Balances
01-114-0000-5113-5113-0000	MODERATOR SALARY	50.00		50.00	-50.00		0.00
01-114-0000-5700-5700-0000	MODERATOR EXPENSES	85.00		85.00	-85.00		0.00
01-122-0000-5110-5110-0000	SELECTMEN ELECTED SALARY	3,513.00		3,513.00	-3,513.00		0.00
01-122-0000-5114-5114-0000	SELECTMEN WAGES PT	53,305.00		53,305.00	-52,812.37		492.63
01-122-0000-5700-5700-0000	SELECTMEN EXPENSES	8,050.00		8,050.00	-3,265.97		4,784.03
01-131-0000-5700-5700-0000	FINANCE COMMITTEE EXPENSES	275.00		275.00	-160.00		115.00
01-132-0000-5781-5781-0000	RESERVE FUND TRANSFERS	90,000.00	-67,692.00	22,308.00			22,308.00
01-135-0000-5111-5111-0000	ACCOUNTANT SALARY	64,795.00		64,795.00	-64,795.00		0.00
01-135-0000-5114-5114-0000	ACCOUNTANT WAGES PT	31,740.00		31,740.00	-31,739.05		0.95
01-135-0000-5700-5700-0000	ACCOUNTANT EXPENSES	7,812.00		7,812.00	-7,321.41	-450.00	40.59
01-136-0000-5700-5700-0000	AUDIT	30,000.00		30,000.00	-29,500.00		500.00
01-141-0000-5110-5110-0000	ASSESSORS ELECTED SALARY	2,178.00		2,178.00	-2,178.00		0.00
01-141-0000-5113-5113-0000	ASSESSORS ASST SALARY	63,270.00		63,270.00	-63,270.00		0.00
01-141-0000-5114-5114-0000	ASSESSORS WAGES PT	60,905.00		60,905.00	-50,960.01		9,944.99
01-141-0000-5700-5700-0000	ASSESSORS EXPENSES	35,504.00		35,504.00	-25,944.79	-1,430.86	8,128.35
01-142-0000-5700-5700-0000	REVALUATION EXPENSES	2,500.00		2,500.00	-2,500.00		0.00
01-145-0000-5110-5110-0000	TREASURER ELECTED SALARY	43,211.00		43,211.00	-43,211.00		0.00
01-145-0000-5114-5114-0000	TREASURER WAGES PT	19,760.00		19,760.00	-19,435.52		324.48
01-145-0000-5700-5700-0000	TREASURER EXPENSES	25,467.00		25,467.00	-19,467.20		5,999.80
01-146-0000-5110-5110-0000	COLLECTOR ELECTED SALARY	25,560.00		25,560.00	-25,560.00		0.00
01-146-0000-5110-5170-0000	COLLECTOR INCENTIVE PAY	1,000.00		1,000.00	-1,000.00		0.00
01-146-0000-5700-5700-0000	COLLECTOR EXPENSES	15,060.00		15,060.00	-8,425.29		6,634.71
01-151-0000-5700-5200-0000	TOWN COUNSEL	30,000.00	19,093.00	49,093.00	-38,814.42	-10,278.01	0.57
01-152-0000-5700-5700-0000	PERSONNEL COMMITTEE EXPENSES	5,200.00		5,200.00	-200.00		5,000.00
01-153-0000-5700-5200-0000	TAX TITLE EXPENSES	12,000.00		12,000.00	-3,107.76		8,892.24
01-155-0000-5113-5113-0000	DATA SYSTEM - SALARY PT	2,885.00		2,885.00	-2,885.00		0.00
01-155-0000-5700-5700-0000	DATA SYSTEM - EXPENSES	59,910.00		59,910.00	-53,696.24	-6,000.00	213.76
01-155-2018-0021-5700-0900	ART 21 NEW PHONE SYSTEM TOWN OFFICES	6,000.00		6,000.00	-6,000.00		0.00
01-161-0000-5110-5110-0000	TOWN CLERK ELECTED SALARY	28,162.00		28,162.00	-28,162.00		0.00
01-161-0000-5113-5113-0000	ASST. TOWN CLERK SALARY PT	11,363.00		11,363.00	-11,363.00		0.00
01-161-0000-5700-5700-0000	TOWN CLERK EXPENSES	2,250.00		2,250.00	-1,332.08		917.92
01-162-0000-5114-5114-0000	ELECTIONS WAGES PT	3,200.00		3,200.00	-1,701.00		1,499.00
01-162-0000-5700-5700-0000	ELECTIONS EXPENSES	3,600.00		3,600.00	-2,286.90		1,313.10
01-163-0000-5113-5113-0000	REGISTRATION SALARY	100.00		100.00	-100.00		0.00
01-163-0000-5114-5114-0000	REGISTRATION WAGES PT	550.00		550.00	-198.00		352.00
01-163-0000-5700-5700-0000	REGISTRATION EXPENSE	85.00		85.00	-50.00		35.00
01-171-0000-5700-5700-0000	CONSERVATION COMMITTEE EXPENSES	2,000.00		2,000.00	-1,730.01		269.99
01-171-2018-0007-5700-0900	ART 7 STM FY17 UNPAID BILLS CAROLYN MACDONALD	55.00		55.00	-55.00		0.00
01-175-0000-5700-5700-0000	PLANNING BOARD EXPENSES	2,000.00		2,000.00	-286.42	-241.35	1,472.23
01-175-2018-0019-5700-0900	ART 19 MASTER PLAN	5,000.00		5,000.00		-5,000.00	0.00
01-176-0000-5700-5700-0000	BOARD OF APPEALS - EXPENSE	600.00		600.00	-364.52		235.48
01-177-0000-5000-5700-0000	AGRICULTURAL COMMISSION - EXPENSE	1,550.00		1,550.00	-1,105.87	-78.00	366.13

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01-192-0000-5114-5114-0000	PUBLIC BUILDINGS WAGES PT	15,155.00	6,365.00	21,520.00	-21,431.01		88.99
01-192-0000-5211-5211-0000	PUBLIC BLDG - ELECTRICITY	60,000.00		60,000.00	-46,329.57		13,670.43
01-192-0000-5212-5212-0000	PUBLIC BLDG - TELEPHONE	5,000.00		5,000.00	-2,743.74		2,256.26
01-192-0000-5411-5411-0000	PUBLIC BLDG - FUEL OIL	51,750.00		51,750.00	-38,232.55		13,517.45
01-192-0000-5700-5700-0000	PUBLIC BUILDINGS EXPENSES	204,770.00		204,770.00	-177,210.51	-27,000.00	559.49
01-192-2018-0006-5700-0900	ART 6 STM FY17 MOURAS CLEANING UNPAID BILLS	530.80		530.80	-530.80		0.00
01-192-2018-0023-5700-0900	ART 23 MUN BLDG NEW CARPET & CLEANING	32,000.00		32,000.00	-32,000.00		0.00
01-195-0000-5700-5700-0000	TOWN REPORT EXPENSES	3,600.00	806.00	4,406.00	-4,405.17		0.83
01-210-0000-5111-5111-0000	POLICE SALARY FT	136,654.00		136,654.00	-136,654.00		0.00
01-210-0000-5112-5112-0000	POLICE WAGES FT	698,398.00	-50,000.00	648,398.00	-606,846.33		41,551.67
01-210-0000-5114-5114-0000	POLICE WAGES PT	116,071.00	50,000.00	166,071.00	-147,501.91		18,569.09
01-210-0000-5700-5700-0000	POLICE EXPENSES	96,537.00		96,537.00	-93,449.12	-2,550.00	537.88
01-210-2018-0024-5700-0900	ART 24 NEW POLICE CRUISER TO REPLACE 2012	36,500.00		36,500.00	-36,500.00		0.00
01-221-0000-5111-5111-0000	FIRE & EMS SALARY FT	150,800.00		150,800.00	-150,800.00		0.00
01-221-0000-5112-5112-0000	FIRE & EMS WAGES FT	77,914.00		77,914.00	-77,171.33		742.67
01-221-0000-5114-5114-0000	FIRE & EMS WAGES PT	193,964.00	13,400.00	207,364.00	-207,363.91		0.09
01-221-0000-5700-5700-0000	FIRE & EMS EXPENSES	103,100.00	21,285.00	124,385.00	-118,096.85	-6,288.15	0.00
01-221-2018-0004-5700-0900	ART 4 STM FY16 COMMUNITY AMBULANCE	6,095.00		6,095.00	-6,095.00		0.00
01-221-2018-0005-5700-0900	ART 5 STM FY17 COMMUNITY AMBULANCE	9,805.00		9,805.00	-9,805.00		0.00
01-221-2018-0025-5700-0900	ART 25 FIRE & EMS MINOR EQUIPMENT	50,000.00		50,000.00	-50,000.00		0.00
01-221-2018-0026-5700-0900	ART 26 HYDRAULIC RESCUE TOOLS	50,000.00		50,000.00	-49,893.77	-106.23	0.00
01-241-0000-5114-5114-0000	BUILDING INSPECTOR WAGES PT	113,363.00		113,363.00	-97,359.28		16,003.72
01-241-0000-5700-5700-0000	BUILDING INSPECTOR EXPENSES	5,230.00		5,230.00	-2,616.86		2,613.14
01-242-0000-5700-5700-0000	PLUMBING & GAS INSPECTOR EXPENSES	1,200.00		1,200.00	-278.50		921.50
01-243-0000-5700-5700-0000	ELECTRICAL INSPECTOR EXPENSES	800.00		800.00			800.00
01-249-0000-5113-5113-0000	ANIMAL INSPECTOR SALARY PT	1,892.00		1,892.00	-1,892.00		0.00
01-249-0000-5700-5700-0000	ANIMAL INSPECTOR EXPENSES	925.00		925.00			925.00
01-292-0000-5113-5113-0000	DOG OFFICER SALARY PT	2,894.00		2,894.00	-2,894.00		0.00
01-292-0000-5700-5700-0000	DOG OFFICER EXPENSES	2,500.00		2,500.00	-45.00	-500.00	1,955.00
01-296-0000-5100-5100-0000	COMMUNICATIONS CENTER PERSONNEL	37,095.00		37,095.00	-34,840.00		2,255.00
01-296-0000-5700-5700-0000	COMMUNICATIONS EXPENSES	166,500.00		166,500.00	-165,716.82	-501.00	282.18
01-300-0000-5000-5100-0000	BERLIN MEMORIAL SCHOOL PERSONNEL	2,370,886.81		2,370,886.81	-2,370,886.81		0.00
01-300-0000-5000-5700-0000	BERLIN MEMORIAL SCHOOL EXPENSES	525,450.19		525,450.19	-450,531.45	-73,089.71	1,829.03
01-300-2018-0013-5700-0900	ART 13 BMS FIRE CISTERN TANK & SHED	10,000.00		10,000.00		-10,000.00	0.00
01-300-2018-0015-5700-0900	ART 15 BMS DISHWASHER REPAIR/REPLACEMENT	10,000.00		10,000.00	-5,873.20	-4,126.80	0.00
01-300-2018-0018-5700-0900	ART 18 BMS SWING SET MATS	3,500.00		3,500.00	-2,629.50	-870.50	0.00
01-422-0000-5111-5111-0000	HIGHWAY SALARY FT	81,511.00		81,511.00	-81,511.00		0.00
01-422-0000-5112-5112-0000	HIGHWAY WAGES FT	218,037.00		218,037.00	-201,669.22		16,367.78
01-422-0000-5114-5114-0000	HIGHWAY WAGES PT	9,163.00		9,163.00	-1,347.12		7,815.88
01-422-0000-5700-5700-0000	HIGHWAY EXPENSES	122,320.00		122,320.00	-109,032.54	-13,280.00	7.46
01-422-2018-0029-5700-0900	ART 28 USED STREET SWEEPER	50,000.00		50,000.00	-50,000.00		0.00
01-422-2018-0029-5700-0900	ART 29 HOT TOP	80,000.00		80,000.00	-37,799.86	-42,200.14	0.00
01-423-0000-5112-5112-0000	SNOW & SALT OVERTIME WAGES	34,747.00	-16,087.98	18,659.02	-18,659.02		0.00
01-423-0000-5114-5114-0000	SNOW & SALT WAGES PT	10,323.00	733.60	11,056.60	-11,056.60		0.00
01-423-0000-5700-5700-0000	SNOW & SALT EXPENSES	85,000.00	53,754.38	138,754.38	-138,747.58		6.80

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01-424-0000-5211-5211-0000	STREET LIGHTS	9,600.00	155.00	9,755.00	-9,058.60	-688.36	8.04
01-433-0000-5114-5114-0000	TRANSFER STATION WAGES PT	35,925.00		35,925.00	-34,421.47		1,503.53
01-433-0000-5700-5700-0000	TRANSFER STATION EXPENSES	33,940.00		33,940.00		-10500	23,440.00
01-491-0000-5000-5100-0000	CEMETERY SALARY PT	3,360.00		3,360.00	-3,360.00		0.00
01-491-0000-5000-5700-0000	CEMETERY EXPENSES	26,644.00	1,200.00	27,844.00	-25,531.13	-2,310.00	2.87
01-491-2018-0022-5700-0900	ART 22 SOUTH CEMETERY RE-PAVING	10,000.00		10,000.00	-10,000.00		0.00
01-510-0000-5110-5110-0000	BOARD OF HEALTH ELECTED SALARY	1,800.00		1,800.00	-1,800.00		0.00
01-510-0000-5114-5114-0000	BOARD OF HEALTH WAGES PT	3,626.00		3,626.00	-3,520.86		105.14
01-510-0000-5700-5700-0000	BOARD OF HEALTH EXPENSES	1,450.00		1,450.00	-398.24		1,051.76
01-511-0000-5200-5200-0000	NASHOBA HEALTH	7,021.00		7,021.00	-7,020.92		0.08
01-522-0000-5200-5200-0000	NASHOBA NURSING	3,205.00		3,205.00	-3,204.00		1.00
01-541-0000-5114-5114-0000	COUNCIL ON AGING WAGES PT	6,000.00		6,000.00	-6,000.00		0.00
01-541-0000-5700-5700-0000	COUNCIL ON AGING EXPENSES	10,885.00	415.00	11,300.00	-10,885.00	-415.00	0.00
01-541-2018-0020-5700-0900	ART 20 COUNCIL ON AGING BUS REPAIR & MAINTENANCE	5,000.00		5,000.00	-1,719.13	-3,280.87	0.00
01-543-0000-5113-5113-0000	VETERANS SALARY PT	2,842.00		2,842.00	-2,842.00		0.00
01-543-0000-5700-5700-0000	VETERANS EXPENSES	635.00		635.00	-109.09		525.91
01-543-0000-5780-5780-0000	VETERANS BENEFITS	16,056.00		16,056.00	-6,730.21		9,325.79
01-599-0000-5000-5000-0000	WHEAT ASSESSEMENT	4,000.00		4,000.00	-4,000.00		0.00
01-610-0000-5114-5114-0000	LIBRARY WAGES PT	113,605.00		113,605.00	-109,131.24		4,473.76
01-610-0000-5700-5700-0000	LIBRARY EXPENSES	28,915.00		28,915.00	-28,915.00		0.00
01-610-2018-0030-5700-0900	ART 30 LIBRARY DESIGNS - GRANT/DEP APPROVAL	50,000.00		50,000.00		-50,000.00	0.00
01-630-0000-5700-5700-0000	RECREATION EXPENSES	4,600.00		4,600.00	-4,600.00		0.00
01-631-0000-5000-5700-0000	CULTURAL COUNCIL - EXPENSES	1,500.00		1,500.00	-1,500.00		0.00
01-691-0000-5700-5700-0000	HISTORICAL COMMITTEE EXPENSES	600.00		600.00	-14.96		585.04
01-692-0000-5700-5700-0000	MEMORIAL DAY EXPENSES	1,900.00		1,900.00	-1,900.00		0.00
01-694-0000-5700-5700-0000	FESTIVE EVENTS EXPENSES	2,100.00		2,100.00	-1,588.00		512.00
01-752-0000-5800-5800-0000	INTEREST EXPENSE	44,554.00	5,165.00	49,719.00	-49,719.00		0.00
01-752-0000-5900-5900-0000	PRINCIPAL REPAYMENT ON DEBT	294,523.00	-5,165.00	289,358.00	-174,523.00		114,835.00
01-752-0000-5900-5963-0000	**BAN PAYDOWN TO CAPITAL spent from Principal	0.00		0.00	-112,000.00		-112,000.00
01-800-0000-5300-5320-0000	SCHOOL CHOICE	3,200.00		3,200.00	-5,000.00		-1,800.00
01-800-0000-5600-5634-0000	MOTOR VEHICLE ASSESSMENT	1,880.00		1,880.00	-1,880.00		0.00
01-800-0000-5600-5639-0000	MOSQUITO CONTROL ASSESSMENT	34,957.00		34,957.00	-34,957.00		0.00
01-800-0000-5600-5640-0000	AIR POLLUTION ASSESSMENT	1,102.00		1,102.00	-1,102.00		0.00
01-800-0000-5600-5641-0000	CENTRAL MASS REGIONAL PLANNING COUNCIL	782.00		782.00	-781.21		0.79
01-800-0000-5600-5663-0000	REGIONAL TRANSIT ASSESSMENT	22.00		22.00	-22.00		0.00
01-835-0000-5300-5321-0000	ASSABET VALLEY REGIONAL ASSESSMENT	282,886.00		282,886.00	-282,886.00		0.00
01-835-0000-5300-5322-0000	TAHANTO REGIONAL ASSESSMENT	2,569,795.00		2,569,795.00	-2,569,795.00		0.00
01-835-0000-5900-5900-0000	TAHANTO CAPITAL ASSESSMENT	549,643.00		549,643.00	-549,643.00		0.00
01-835-0000-5900-5901-0000	ASSABET RENOVATIONS	79,310.00		79,310.00	-79,310.00		0.00
01-911-0000-5200-5200-0000	WORCESTER REGIONAL RETIREMENT ASSESSMENT	419,681.00		419,681.00	-419,681.00		0.00
01-912-0000-5100-5170-0000	WORKMENS COMPENSATION	42,400.00		42,400.00	-29,814.00		12,586.00
01-913-0000-5100-5170-0000	UNEMPLOYMENT INSURANCE	25,000.00	4,000.00	29,000.00	-24,054.34		4,945.66
01-914-0000-5100-5170-0000	CHAPTER 32B HEALTH INSURANCE	925,000.00	-37,400.00	887,600.00	-887,377.35		222.65
01-916-0000-5200-5200-0000	POLICE & FIRE SICKNESS AND ACCIDENT INSURANCE	28,000.00		28,000.00	-26,878.00		1,122.00
01-919-0000-5100-5190-0000	SICK PAY ACCOUNT	34,560.00		34,560.00	-21,005.82		13,554.18
01-920-0000-5100-5170-0000	MEDICARE	78,000.00	-1,000.00	77,000.00	-68,954.76		8,045.24
01-945-0000-5700-5740-0000	PROPERTY & LIABILITIES INSURANCE	86,528.00	973.00	87,501.00	-87,501.00		0.00
01-990-0000-0000-5000-0000	TRANSFER TO OTHER FUNDS	250,000.00		250,000.00	-250,000.00		0.00
		12,939,562.80	0.00	12,939,562.80	-12,362,213.09	-271,184.98	306,164.73