

**Town Accountant
General Fund Expenses
Fiscal Year 2015**

<i>Account Number</i>	<i>Department</i>	<i>Budgeted</i>	<i>Transferred</i>	<i>Total Available</i>	<i>Expenses</i>	<i>Encumbered</i>	<i>Unused balances</i>
01-114-0000-5113-5113-0000	MODERATOR SALARY	50.00		50.00	-50.00		0.00
01-114-0000-5700-5700-0000	MODERATOR EXPENSES	60.00		60.00	-60.00		0.00
01-122-0000-5110-5110-0000	SELECTMEN ELECTED SALARY	3,366.00		3,366.00	-3,366.00		0.00
01-122-0000-5114-5114-0000	SELECTMEN WAGES PT	53,068.00		53,068.00	-48,278.83		4,789.17
01-122-0000-5700-5700-0000	SELECTMEN EXPENSES	7,340.00		7,340.00	-6,084.56	-1,225.42	30.02
01-122-2015-0006-5000-0900	ART6 STM JOHNSTON LITIGATION SETTLEMENT	0.00	25,000.00	25,000.00	-25,000.00		0.00
01-122-2015-0009-5000-0900	STM ART 9 INSPECTORS TABLETS	6,000.00		6,000.00		-6,000.00	0.00
01-122-2015-0011-5000-0900	STM ART 11 FY14 BRYLEY SYSTEMS UNPAID BILLS	382.80		382.80	-382.80		0.00
01-122-2015-0027-5000-0900	ART27 EMERGENCY SERVICES STUDY	30,000.00		30,000.00	-28,650.00	-1,350.00	0.00
01-131-0000-5700-5700-0000	FINANCE COMMITTEE EXPENSES	275.00		275.00			275.00
01-132-0000-5781-5781-0000	RESERVE FUND TRANSFERS	75,000.00	-68,043.43	6,956.57			6,956.57
01-135-0000-5111-5111-0000	ACCOUNTANT SALARY	58,182.00		58,182.00	-58,182.00		0.00
01-135-0000-5114-5114-0000	ACCOUNTANT WAGES PT	8,792.00		8,792.00	-8,393.00		399.00
01-135-0000-5700-5700-0000	ACCOUNTANT EXPENSES	6,089.00		6,089.00	-5,850.52		238.48
01-136-0000-5700-5700-0000	AUDIT	29,000.00		29,000.00	-28,000.00		1,000.00
01-141-0000-5110-5110-0000	ASSESSORS ELECTED SALARY	2,067.00		2,067.00	-2,067.00		0.00
01-141-0000-5113-5113-0000	ASSESSORS ASST SALARY	49,411.00		49,411.00	-45,320.40		4,090.60
01-141-0000-5114-5114-0000	ASSESSORS WAGES PT	54,907.00		54,907.00	-53,936.05		970.95
01-141-0000-5700-5700-0000	ASSESSORS EXPENSES	19,600.00		19,600.00	-17,614.17	-1,985.83	0.00
01-142-0000-5700-5700-0000	REVALUATION EXPENSES	18,600.00		18,600.00	-9,825.00	-8,775.00	0.00
01-145-0000-5110-5110-0000	TREASURER ELECTED SALARY	35,000.00		35,000.00	-35,000.00		0.00
01-145-0000-5700-5700-0000	TREASURER EXPENSES	24,000.00		24,000.00	-18,320.07	-5,600.00	79.93
01-145-2015-0005-5700-0900	ART 5 STM UNPD FED & STATE W/HOLDINGS	311,000.00		311,000.00		-311,000.00	0.00
01-146-0000-5110-5110-0000	COLLECTOR ELECTED SALARY	23,500.00		23,500.00	-23,500.00		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	-13,068.51		1,991.49
01-151-0000-5700-5200-0000	TOWN COUNSEL	45,000.00	-19,435.14	25,564.86	-23,841.84	-1,723.02	0.00
01-152-0000-5700-5700-0000	PERSONNEL COMMITTEE EXPENSES	1.00	199.00	200.00	-200.00		0.00
01-153-0000-5700-5200-0000	TAX TITLE EXPENSES	20,000.00		20,000.00	-15,141.86		4,858.14
01-155-0000-5113-5113-0000	DATA SYSTEM - SALARY PT	2,750.00		2,750.00	-2,750.00		0.00
01-155-0000-5700-5700-0000	DATA SYSTEM - EXPENSES	42,475.00	3,061.40	45,536.40	-44,228.78	-911.40	396.22
01-161-0000-5110-5110-0000	TOWN CLERK ELECTED SALARY	25,000.00		25,000.00	-25,000.00		0.00
01-161-0000-5113-5113-0000	ASST. TOWN CLERK SALARY PT	10,000.00		10,000.00	-10,000.00		0.00
01-161-0000-5700-5700-0000	TOWN CLERK EXPENSES	2,000.00		2,000.00	-1,708.64		291.36
01-162-0000-5114-5114-0000	ELECTIONS WAGES PT	3,000.00		3,000.00	-1,610.50		1,389.50
01-162-0000-5700-5700-0000	ELECTIONS EXPENSES	2,400.00		2,400.00	-2,400.00		0.00
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	525.00		525.00	-257.50		267.50
01-163-0000-5700-5700-0000	REGISTRATION EXPENSE	70.00		70.00	-70.00		0.00
01-171-0000-5700-5700-0000	CONSERVATION COMMITTEE EXPENSES	500.00		500.00	-385.00	-39.06	75.94
01-175-0000-5700-5700-0000	PLANNING BOARD EXPENSES	2,000.00		2,000.00	-410.99		1,589.01
01-175-2015-0021-5000-0900	ART21 PLAN BD MASTER PLAN	5,000.00		5,000.00		-5,000.00	0.00
01-176-0000-5700-5700-0000	BOARD OF APPEALS - EXPENSE	500.00		500.00	-199.87		300.13
01-177-0000-5000-5700-0000	AGRICULTURAL COMMISSION - EXPENSE	1,105.00	683.00	1,788.00	-1,788.00		0.00
01-177-2015-0010-5000-0900	STM ART 10 SOLAR PANEL COMM GARDEN	2,500.00		2,500.00		-2,500.00	0.00

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01-192-0000-5112-5112-0000	PUBLIC BUILDINGS WAGES FT	36,161.00		36,161.00	-35,953.96		207.04
01-192-0000-5114-5114-0000	PUBLIC BUILDINGS WAGES PT	9,342.00	1,500.00	10,842.00	-10,523.91		318.09
01-192-0000-5211-5211-0000	PUBLIC BLDG - ELECTRICITY	50,000.00	10,961.00	60,961.00	-58,735.55		2,225.45
01-192-0000-5212-5212-0000	PUBLIC BLDG - TELEPHONE	5,000.00		5,000.00	-4,664.36		335.64
01-192-0000-5411-5411-0000	PUBLIC BLDG - FUEL OIL	80,000.00		80,000.00	-65,523.46		14,476.54
01-192-0000-5700-5700-0000	PUBLIC BUILDINGS EXPENSES	37,000.00	20,100.00	57,100.00	-56,907.30	-41.30	151.40
01-192-2015-0007-5000-0900	STM ART 7 NEW FURNACE FOR MUN BLDG	0.00	78,863.00	78,863.00	-3,250.00	-75,613.00	0.00
01-192-2015-0008-5000-0900	STM ART 8 1870 T HALL ELEVATOR & CURATORIAL PROJECT	50,000.00		50,000.00	-9,169.27	-40,830.73	0.00
01-192-2015-0028-5000-0900	ART28 PS BLDG ENERGY REPAIRS	78,863.00	-78,863.00	0.00			0.00
01-195-0000-5700-5700-0000	TOWN REPORT EXPENSES	2,600.00	603.02	3,203.02	-3,203.02		0.00
01-210-0000-5111-5111-0000	POLICE SALARY FT	125,220.00		125,220.00	-125,220.00		0.00
01-210-0000-5112-5112-0000	POLICE WAGES FT	522,359.00		522,359.00	-484,785.02		37,573.98
01-210-0000-5114-5114-0000	POLICE WAGES PT	88,488.00		88,488.00	-85,104.98		3,383.02
01-210-0000-5700-5700-0000	POLICE EXPENSES	89,218.00		89,218.00	-79,224.18	-8,586.00	1,407.82
01-210-2015-0012-5100-0900	STM ART 12 UNPAID FY13 GILCHREST LONGEVITY	600.00		600.00	-600.00		0.00
01-210-2015-0022-5000-0900	ART22 POLICE CRUISER TO REPLACE 07	35,000.00		35,000.00	-34,421.25	-578.75	0.00
01-220-0000-5113-5113-0000	FIRE SALARY PT	35,000.00		35,000.00	-35,000.00		0.00
01-220-0000-5114-5114-0000	FIRE WAGES PT	45,600.00	21,228.55	66,828.55	-66,828.55		0.00
01-220-0000-5114-5170-0000	FIRE - INCENTIVE	12,000.00	-5,000.00	7,000.00			7,000.00
01-220-0000-5700-5700-0000	FIRE EXPENSES	102,820.00		102,820.00	-102,360.25		459.75
01-232-0000-5113-5113-0000	RESCUE SQUAD SALARY PT	13,625.00		13,625.00	-13,625.00		0.00
01-232-0000-5114-5114-0000	RESCUE SQUAD WAGES PT	30,000.00	12,100.00	42,100.00	-40,081.93		2,018.07
01-232-0000-5114-5170-0000	RESCUE - INCENTIVE	8,726.00		8,726.00	-3,725.89		5,000.11
01-232-0000-5700-5700-0000	RESCUE SQUAD EXPENSES	53,600.00		53,600.00	-50,665.85	-2,905.00	29.15
01-241-0000-5114-5114-0000	BUILDING INSPECTOR WAGES PT	81,591.00		81,591.00	-81,591.00		0.00
01-241-0000-5700-5700-0000	BUILDING INSPECTOR EXPENSES	5,230.00		5,230.00	-4,554.54		675.46
01-244-0000-5114-5114-0000	FIRE INSPECTOR WAGES PT	0.00	409.00	409.00	-409.00		0.00
01-249-0000-5113-5113-0000	ANIMAL INSPECTOR SALARY PT	1,814.00		1,814.00	-1,814.00		0.00
01-249-0000-5700-5700-0000	ANIMAL INSPECTOR EXPENSES	925.00		925.00	-83.00		842.00
01-291-0000-5113-5113-0000	EMD SALARY PT	2,525.00		2,525.00	-2,525.00		0.00
01-292-0000-5113-5113-0000	DOG OFFICER SALARY PT	2,706.00		2,706.00	-2,706.00		0.00
01-292-0000-5700-5700-0000	DOG OFFICER EXPENSES	2,400.00		2,400.00	-411.35		1,988.65
01-296-0000-5100-5100-0000	COMMUNICATIONS CENTER PERSONNEL	189,001.00		189,001.00	-183,846.77		5,154.23
01-296-0000-5700-5700-0000	COMMUNICATIONS EXPENSES	27,402.00		27,402.00	-26,646.02	-656.00	99.98
01-300-0000-5000-5100-0000	BERLIN MEMORIAL SCHOOL PERSONNEL	2,165,939.06		2,165,939.06	-2,165,939.06		0.00
01-300-0000-5000-5700-0000	BERLIN MEMORIAL SCHOOL EXPENSES	486,065.94		486,065.94	-469,322.84	-16,633.53	109.57
01-300-2015-0024-5000-0900	ART24 BMS PARKING LOT REPAIRS	6,500.00		6,500.00	-4,800.00	-1,700.00	0.00
01-300-2015-0025-5000-0900	ART25 BMS SOUND BUFFERS IN CAF	14,000.00		14,000.00	-13,442.00	-558.00	0.00
01-300-2015-0026-5000-0000	ART26 BMS COMPUTER REPLACEMENT	16,000.00		16,000.00	-15,868.86	-131.14	0.00
01-301-0000-5000-5000-0000	POST SECONDARY VOC. SCH.	1.00		1.00			1.00
01-422-0000-5111-5111-0000	HIGHWAY SALARY FT	74,235.00		74,235.00	-74,235.00		0.00
01-422-0000-5112-5112-0000	HIGHWAY WAGES FT	208,072.00		208,072.00	-205,563.40		2,508.60
01-422-0000-5114-5114-0000	HIGHWAY WAGES PT	6,476.00		6,476.00	-2,546.76		3,929.24
01-422-0000-5700-5700-0000	HIGHWAY EXPENSES	112,770.00		112,770.00	-108,315.12	-2,449.50	2,005.38
01-422-2015-0016-5000-0900	ART 16 HIGHWAY REPLACE 1999 COMB TRUCK	218,000.00		218,000.00	-199,811.86	-18,188.14	0.00
01-422-2015-0017-5000-0900	ART 17 HOT TOP	70,000.00		70,000.00	-34,869.74	-35,130.26	0.00
01-423-0000-5112-5112-0000	SNOW & SALT OT WAGES	38,215.92		38,215.92	-38,215.92		0.00
01-423-0000-5114-5114-0000	SNOW & SALT WAGES PT	9,042.16		9,042.16	-9,042.16		0.00
01-423-0000-5700-5700-0000	SNOW & SALT EXPENSES	140,321.36		140,321.36	-140,321.36		0.00

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01-424-0000-5211-5211-0000	STREET LIGHTS	9,600.00	389.00	9,989.00	-9,454.20	-534.11	0.69
01-433-0000-5114-5114-0000	TRANSFER STATION WAGES PT	30,748.00		30,748.00	-30,333.41		414.59
01-433-0000-5700-5700-0000	TRANSFER STATION EXPENSES	36,238.00		36,238.00	-16,707.67		19,530.33
01-433-2015-0015-5000-0900	ART 15 TRANSFER STATION PAVING	32,000.00		32,000.00	-29,362.25	-2,637.75	0.00
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	22,640.00		22,640.00	-22,423.39	-85.00	131.61
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	2,496.00		2,496.00	-2,439.84		56.16
01-510-0000-5700-5700-0000	BOARD OF HEALTH EXPENSES	1,750.00		1,750.00	-653.11		1,096.89
01-511-0000-5200-5200-0000	NASHOBA HEALTH	6,244.00		6,244.00	-6,242.16		1.84
01-522-0000-5200-5200-0000	NASHOBA NURSING	2,800.00		2,800.00	-2,794.36		5.64
01-523-0000-5200-5200-0000	LIPTON MENTAL HEALTH	1.00		1.00			1.00
01-541-0000-5700-5700-0000	COUNCIL ON AGING EXPENSES	3,000.00		3,000.00	-2,742.87	-208.97	48.16
01-543-0000-5113-5113-0000	VETERANS SALARY PT	2,726.00		2,726.00	-2,726.00		0.00
01-543-0000-5700-5700-0000	VETERANS EXPENSES	235.00		235.00	-135.00		100.00
01-543-0000-5780-5780-0000	VETERANS BENEFITS	15,600.00	456.72	16,056.72	-16,056.72		0.00
01-599-0000-5000-5000-0000	WHEAT ASSESSEMENT	3,000.00		3,000.00	-3,000.00		0.00
01-610-0000-5114-5114-0000	LIBRARY WAGES PT	95,040.00		95,040.00	-90,722.57		4,317.43
01-610-0000-5700-5700-0000	LIBRARY EXPENSES	26,329.50	2,065.00	28,394.50	-28,394.50		0.00
01-610-2015-0018-5000-0900	ART18 FIRE & SECURITY ALARM LIBRARY	5,000.00		5,000.00	-5,000.00		0.00
01-610-2015-0019-5000-0900	ART19 LIBRARY BOOK DROP BOX	5,000.00		5,000.00	-4,740.60	-259.40	0.00
01-610-2015-0020-5000-0900	ART20 LIBRARY REPAIRS	4,000.00		4,000.00	-3,326.50	-673.50	0.00
01-630-0000-5700-5700-0000	RECREATION EXPENSES	3,400.00		3,400.00	-3,400.00		0.00
01-631-0000-5000-5700-0000	CULTURAL COUNCIL - EXPENSES	1,250.00		1,250.00		-1,250.00	0.00
01-691-0000-5700-5700-0000	HISTORICAL COMMITTEE EXPENSES	560.00		560.00	-501.57		58.43
01-692-0000-5700-5700-0000	MEMORIAL DAY EXPENSES	1,800.00		1,800.00	-1,799.70		0.30
01-699-0000-5700-5700-0000	CO AID TO AGRICULTURE	1.00		1.00			1.00
01-752-0000-5800-5800-0000	INTEREST EXPENSE	36,850.00		36,850.00	-36,850.00		0.00
01-752-0000-5900-5900-0000	PRINCIPAL REPAYMENT ON DEBT	214,658.00		214,658.00	-214,658.00		0.00
01-800-0000-5300-5320-0000	SCHOOL CHOICE	16,633.00		16,633.00			16,633.00
01-800-0000-5600-5634-0000	MOTOR VEHICLE ASSESSMENT	2,100.00		2,100.00	-1,925.00		175.00
01-800-0000-5600-5639-0000	MOSQUITO CONTROL ASSESSMENT	29,948.00		29,948.00	-31,352.00		-1,404.00
01-800-0000-5600-5640-0000	AIR POLLUTION ASSESSMENT	1,048.00		1,048.00	-960.00		88.00
01-800-0000-5600-5641-0000	CENTRAL MASS REGIONAL PLANNING COUNCIL	725.41		725.41	-725.41		0.00
01-800-0000-5600-5663-0000	REGIONAL TRANSIT ASSESSMENT	251.00		251.00	-426.00		-175.00
01-835-0000-5300-5321-0000	ASSABET VALLEY REGIONAL ASSESSMENT	429,677.00		429,677.00	-429,677.00		0.00
01-835-0000-5300-5322-0000	TAHANTO REGIONAL ASSESSMENT	2,485,907.00		2,485,907.00	-2,485,907.00		0.00
01-835-0000-5900-5900-0000	TAHANTO CAPITAL ASSESSMENT	534,988.00		534,988.00	-534,981.86		6.14
01-835-0000-5900-5901-0000	ASSABET RENOVATIONS	6,017.00		6,017.00	-4,294.00		1,723.00
01-911-0000-5200-5200-0000	WORCESTER REGIONAL RETIREMENT ASSESSMENT	279,839.00		279,839.00	-279,839.00		0.00
01-912-0000-5100-5170-0000	WORKMENS COMPENSATION	35,000.00	4,000.00	39,000.00	-38,973.85		26.15
01-913-0000-5100-5170-0000	UNEMPLOYMENT INSURANCE	15,000.00		15,000.00	-3,909.92	-7,000.00	4,090.08
01-914-0000-5100-5170-0000	CHAPTER 32B HEALTH INSURANCE	820,000.00	-10,277.12	809,722.88	-717,714.54		92,008.34
01-916-0000-5200-5200-0000	POLICE & FIRE SICKNESS AND ACCIDENT INSURANCE	28,000.00		28,000.00	-23,053.00		4,947.00
01-919-0000-5100-5190-0000	SICK PAY ACCOUNT	32,500.00		32,500.00	-26,651.59		5,848.41
01-920-0000-5100-5170-0000	MEDICARE	70,216.00		70,216.00	-58,485.17		11,730.83
01-945-0000-5700-5740-0000	PROPERTY & LIABILITIES INSURANCE	80,000.00		80,000.00	-73,877.03		6,122.97
		11,823,106.15	0.00	11,823,106.15	-10,970,873.17	-562,759.81	289,473.17