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TOWN OF BERLIN
SPECIAL TOWN COUNCIL MEETING
Wednesday, April 3 , 2024
Town Council Chambers (in person)
Remote Meeting
6:00 P.M.

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. AUDIENCE OF CITIZENS

E. MEETING AGENDA – Immediately Following the Mayor’s Update

F. NEW BUSINESS:

1. Topic re: Send a fiscal year 2025 Board of Education budget of \$52,252,092, a General Government budget of \$50,570,442 and a Water Control budget of \$8,287,469 to the Annual Budget Referendum on April 30, 2024. - Finance

G. ADJOURNMENT

Agenda Item No. _____
Request for Town Council Action

TO: The Honorable Mayor and Town Council

FROM: Arosha Jayawickrema, Town Manager

DATE: March 27, 2024

SUBJECT: Fiscal Year 2025 General Fund Budget

Summary of Agenda Item:

The Town Charter reads, “**Section 7-5. Town Council Approval. Joint Board.** “Within five (5) days of receipt of the town budget as recommended by the Board of Finance, the Council shall meet to approve the budget as presented, reduce the budget by line item, or reject the budget. If the Council approves the budget, with or without reductions, the budget shall automatically be sent to referendum as set forth in Section 7-6 of this chapter. If the Council rejects the budget, immediately following such rejection said budget shall be considered at a joint meeting of the Council and the Board of Finance, at which meeting the budget may only be revised with the approval of at least nine (9) members of the joint board. Unless so revised, said budget shall be considered approved by the joint board. In either event, the budget shall automatically be sent to referendum as set forth in Section 7-6 of this chapter. The Mayor shall be the chairman of the joint board and seven (7) members shall constitute a quorum.”

The Board of Finance voted on March 26, 2024, to submit a Board of Education budget of \$52,252,092, a General Government budget of \$50,570,442, and a Water Control budget of \$8,287,469 to the Town Council. This agenda item requests the Town Council to send the Board of Education, General Government and Water Control budgets to Annual Budget Referendum on April 30, 2024.

Action Needed:

Move to send a fiscal year 2025 Board of Education budget of \$52,252,092, a General Government budget of \$50,570,442 and a Water Control budget of \$8,287,469 to the Annual Budget Referendum on April 30, 2024.

Attachments:

Board of Finance Approved FY2025 General Fund Budget
Board of Finance Approved FY2025 Water Control Budget
FY25 General Fund Budget Dashboard

Prepared By:

Kevin Delaney, Finance Director



BUDGET DASHBOARD AS OF MARCH 26th

	GEN GOV'T	BOE	TOTAL
ORIGINAL SUBMISSION	\$52,660,054	\$54,105,092	\$106,765,146
Expenditure Revisions:			
BOF - 1st Ref.	(2,089,612)	(1,853,000)	(3,942,612)
TC - 1st Ref.	0	0	0
BOF - 2nd Ref.	0	0	0
TC - 2nd Ref.	0	0	0
BOF - Final Submission	0	0	0
TC - Adopted Budget	0	0	0
TOTAL EXPENDITURE REVISIONS	(2,089,612)	(1,853,000)	(3,942,612)
PROPOSED/ADOPTED BUDGET	\$50,570,442	\$52,252,092	\$102,822,534
FY24 ADOPTED BUDGET	\$48,757,625	\$50,855,071	\$99,612,696
YOY BUDGET CHANGE	\$1,812,817	\$1,397,021	\$3,209,838
	3.72%	2.75%	3.22%
Revenue Revisions:			
BOF - 1st Ref.	\$633,989	\$0	633,989
TC - 1st Ref.	\$0	\$0	0
BOF - 2nd Ref.	\$0	\$0	0
TC - 2nd Ref.	\$0	\$0	0
BOF - Final Submission	\$0	\$0	0
TC - Adopted Budget	\$0	\$0	0
TOTAL REVENUE REVISIONS	\$633,989	\$0	\$633,989

Estimated mil Rate Calculation as of ...

	3/1/2024	3/26/2024
	Original	Revised
	Submission	Submission
Total Budgeted General Fund expenditures:	\$106,765,146	\$102,822,534
Less: Budgeted revenues other than current levy	(\$14,303,931)	(\$14,937,920)
Amount needed to be generated from current levy	\$92,461,215	\$87,884,614
Factor in 99.3% collection rate	\$93,113,006	\$88,504,143
Net taxable grand list	\$2,929,818,512	\$2,929,818,512

<u>Actual mil Rates:</u>		<u>YOY mil RATE CHG</u>
	31.78	30.21
<u>Percentage mil Rate Change</u>	7.51%	2.20%

Impact on a home worth: \$345,000

Taxes at Current mil Rate:	\$7,139	\$7,139
Taxes at Revised mil Rate:	\$7,675	\$7,296
Increase/(Decrease) in Taxes:	\$536	\$157

EXPENDITURE REVISIONS:

	DATE OF REVISION	GENERAL GOV'T	BOARD OF EDUCATION	Proposed/Approved
<u>BOF REVISIONS - FIRST REFERENDUM:</u>				
Remove Animal Control PT to FT	3/12/2024	(\$78,292)		Approved
Move Local Match to Townwide Dept & Reduce	3/12/2024	(\$150,000)		Approved
Reduce Public Building Commission Contractual Services	3/12/2024	(\$75,000)		Approved
Remove principal payments - town	3/12/2024	(\$200,500)		Approved
Remove principal payments - school	3/12/2024	(\$334,500)		Approved
Remove Sage Park Parking Lot	3/20/2024	(\$400,000)		Approved
Remove Install fire supression units in 7 network closets (BHS)	3/20/2024	(\$166,320)		Approved
Remove Vans	3/20/2024	(\$150,000)		Approved
Remove Sidewalks - McGee	3/20/2024	(\$150,000)		Approved
Remove Pickup Truck w/ plow	3/20/2024	(\$70,000)		Approved
Remove Pool Cars	3/20/2024	(\$70,000)		Approved
Remove Pick Ups (w/o utility body & plow)	3/20/2024	(\$70,000)		Approved
Remove IAQ (Community Center)	3/20/2024	(\$50,000)		Approved
Remove Ballast Block Replacement (Griswold)	3/20/2024	(\$50,000)		Approved
Remove Doors & Hardware - Districtwide	3/20/2024	(\$50,000)		Approved
Remove Boiler replacement (Timberlin)	3/20/2024	(\$25,000)		Approved
Reduce BOE Operating Budget	3/20/2024		(\$1,853,000)	Approved
		(\$2,089,612)	(\$1,853,000)	

TOWN COUNCIL REVISIONS - FIRST REFERENDUM:

	\$0	\$0
	\$0	\$0
	\$0	\$0

BOF REVISIONS - SECOND REFERENDUM:

	\$0	\$0
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TOWN COUNCIL REVISIONS - SECOND REFERENDUM:

BOF REVISIONS - FINAL BUDGET SUBMISSION:

\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0

TOWN COUNCIL REVISIONS - ADOPTED BUDGET:

\$0	\$0
\$0	\$0
\$0	\$0

Total Expenditure Revisions

(S2,089,612)	(S1,853,000)
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RECEIPTS REVISIONS:

BOF REVISIONS - FIRST REFERENDUM:

Increase VNA Revenue	3/12/2024	\$100,000	Approved
Increase Building Inspection Revenue	3/12/2024	\$75,000	Approved
Increase Lease Revenue	3/12/2024	\$50,000	Approved
Add Municipal Revenue Grant (eligible w/ \$640k in operating spending cuts)	3/12/2024	\$258,989	Approved
Increase Interest Revenue	3/12/2024	\$150,000	Approved

\$633,989	\$0
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TOWN COUNCIL REVISIONS - FIRST REFERENDUM:

\$0	
\$0	
\$0	\$0

BOF REVISIONS - SECOND REFERENDUM:

\$0	
\$0	\$0

TOWN COUNCIL REVISIONS - SECOND REFERENDUM:

\$0	
\$0	
\$0	\$0

BOF REVISIONS - FINAL BUDGET SUBMISSION:

\$0	
\$0	
\$0	\$0

TOWN COUNCIL REVISIONS - ADOPTED BUDGET:

\$0	
\$0	
\$0	\$0

Total Revenue Revisions

\$633,989	\$0
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TOWN OF BERLIN



BOARD OF FINANCE APPROVED GENERAL FUND BUDGET

FISCAL YEAR 2025

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GENERAL FUND REVENUES FY2024/25

Account	Description	2023	2024		2025		
		Actual Revenue	Adopted Budget	Amended Budget	Department Requested	Manager Approved	Bd of Fin Approved
41 - Taxes:							
001.00.0000.5.41002.00000	Current Levy	82,998,911	84,207,963	84,207,963	93,684,544	92,461,215	87,884,614
001.00.0000.5.41010.00000	Supplemental Motor Vehicles	1,148,457	800,000	800,000	875,000	875,000	875,000
Various	Back Taxes/Interest/Suspense Taxes	1,293,650	925,000	925,000	925,000	925,000	925,000
001.00.0000.6.41601.00000	Elderly Housing	51,814	50,000	50,000	50,000	50,000	50,000
	Total Taxes	85,492,831	85,982,963	85,982,963	95,534,544	94,311,215	89,734,614
42 - Licenses, Permits, & Other:							
001.05.0511.1.42151.00000	Town Clerk Fees	460,439	525,000	525,000	375,000	375,000	375,000
001.05.0511.1.42152.00000	Town Clerk Dog License Fees	11,009	8,000	8,000	11,500	11,500	11,500
001.05.0505.1.42153.00000	Passport Fee	18,235	12,000	12,000	15,000	15,000	15,000
001.10.1014.1.42201.00000	Building Inspection Fees	724,862	575,000	575,000	500,000	575,000	650,000
001.10.1014.1.42202.00000	Planning Fees	27,945	18,000	18,000	18,000	18,000	18,000
001.10.1016.1.42251.00000	Zoning Board of Appeals	2,635	3,000	3,000	3,000	3,000	3,000
001.15.1530.1.42271.00000	Animal Control Fees	795	1,000	1,000	950	950	950
001.15.1532.1.42301.00000	Police Services	57,601	55,000	55,000	55,000	55,000	55,000
001.15.1532.1.42302.00000	Police Services to Other Agencies	17,423	25,000	25,000	15,000	15,000	15,000
001.15.1532.1.42303.00000	Outside Police Services	794,668	0	0	0	0	0
001.20.2036.1.42351.00000	Engineering and Public Works	30,267	20,000	20,000	20,000	20,000	20,000
001.20.2036.1.42352.00000	Scrap Metal	30,122	30,000	30,000	30,000	30,000	30,000
001.25.2542.1.42401.00000	Park and Recreation	107,422	100,000	100,000	100,000	100,000	100,000
001.25.2543.1.42451.00000	Golf Course Revenue	761,826	814,918	814,918	914,655	914,655	914,655
001.25.2543.1.42453.00000	Golf Restaurant Rent	47,750	47,600	47,600	49,749	49,749	49,749
001.25.2543.1.42454.00000	Golf Course Season Pass Revenue	195,000	205,578	205,578	199,545	199,545	199,545
001.25.2543.1.42455.00000	Golf Pro Rent	1,731	0	0	0	0	0
001.25.2543.1.42501.00000	Golf Cart Revenue	425,366	476,693	476,693	476,405	476,405	476,405
001.25.2543.1.42551.00000	Golf Range Revenue	14,004	20,000	20,000	28,000	28,000	28,000
001.25.2544.1.42601.00000	Berlin-Peck Memorial Library	2,536	500	500	2,000	2,000	2,000
001.25.2544.1.42602.00000	Library Copy Fees	1,170	0	0	0	0	0
001.30.3053.1.42651.00000	Nursing-Summer/FieldTrips	41,808	12,000	12,000	12,000	12,000	12,000
001.30.3055.1.42902.00000	Senior Center	7,530	6,700	6,700	6,960	6,960	6,960
001.30.3053.1.42907.00000	Berlin Public Health Nursing	634,309	700,000	700,000	500,000	350,000	450,000
	Total Licenses, Permits, etc.	4,416,454	3,655,989	3,655,989	3,332,764	3,257,764	3,432,764
43 - School Grants:							
001.35.3560.2.43101.00000	Private Schools	17,788	0	0	15,724	15,724	15,724
001.35.3560.2.43501.00000	Education Equalization	5,886,220	5,861,963	5,861,963	5,870,600	6,107,760	6,107,760
	Total School Grants	5,904,008	5,861,963	5,861,963	5,886,324	6,123,484	6,123,484
44 - Other State Grants:							
001.00.0000.6.44151.00000	State PILOT Grants (MV Cap & Tiered)	399,591	625,205	625,205	30,063	22,450	22,450
001.00.0000.6.44201.00000	PILOT-New Britain Stadium	9,500	9,500	9,500	9,500	9,500	9,500
001.00.0000.2.44352.00000	Municipal Revenue Sharing	403,928	258,989	767,989	258,989	0	258,989
Receipts		3/43	3/27/2024				

GENERAL FUND REVENUES FY2024/25

Account	Description	2023		2024		2025			
		Actual	Revenue	Adopted Budget	Amended Budget	Department Requested	Manager Approved	Bd of Fin Approved	
001.00.0000.2.44355.00000	Municipal Stabilization Grant		258,989	0	0	0	0	0	0
001.00.0000.2.44451.00000	Additional Veteran Exemption		8,111	8,179	8,179	5,666	5,666	5,666	5,666
001.00.0000.6.44551.00000	Friends Against Drugs		4,153	3,300	3,300	Reclassified to Spec Rev Fd			
001.30.3055.2.44701.00000	Child and Youth Services		27,240	28,734	28,734	Reclassified to Spec Rev Fd			
001.05.0505.2.44801.00000	State & Federal Grants		15,661	25,000	25,000	47,500	47,500	47,500	47,500
001.15.1532.2.44851.00000	Police Overtime Grant		289	50,000	50,000	50,000	50,000	50,000	50,000
001.05.0507.2.45502.00000	Disability Social Security		3,124	3,168	3,168	2,773	2,773	2,773	2,773
	Total Other State Grants		1,130,586	1,012,075	1,521,075	404,491	137,889	396,878	396,878
45 - Other Services & Earnings on Invest.:									
001.00.0000.7.45101.00000	Interest on Investments		2,099,546	1,555,000	1,555,000	1,800,000	1,800,000	1,950,000	1,950,000
001.00.0000.7.45107.00000	Interest Income - Leases		1,146	218	218	218	218	218	218
001.00.0000.8.45201.00000	Refund of Expenditures		25,019	10,000	10,000	10,000	10,000	10,000	10,000
001.00.0000.8.45301.00000	Sale of Land, Labor, Materials		7,626	7,500	7,500	7,500	7,500	7,500	7,500
001.00.0000.8.45303.00000	Lease Revenue		180,996	125,759	125,759	106,159	106,159	156,159	156,159
001.00.0000.6.45501.00000	Other Receipts		5,753	10,000	10,000	10,000	10,000	10,000	10,000
001.00.0000.6.45601.00000	Telephone Access Line Share		62,012	43,729	43,729	43,729	43,729	43,729	43,729
	Total Other Serv. & Earnings		2,382,099	1,752,206	1,752,206	1,977,606	1,977,606	2,177,606	2,177,606
46 - Transfers from Other Funds:									
001.00.0000.9.46001.00000	Transfer from Other Funds		300,000	0	0	0	0	0	0
001.00.0000.9.46110.00000	Water Control Commission - Other		4,500	4,500	4,500	4,500	4,500	4,500	4,500
	Total Transfers		304,500	4,500	4,500	4,500	4,500	4,500	4,500
	Total Revenues excluding Fund Bal.		99,630,479	98,269,696	98,778,696	107,140,229	105,812,458	101,869,846	101,869,846
49 - Fund Balance Activity:									
001.00.0000.8.49200.00000	Use of Fund Balance		0	300,000	2,575,000	0	0	0	0
001.00.0000.8.49202.00000	Fund Balance Designated for future years		0	300,000	300,000	300,000	300,000	300,000	300,000
001.00.0000.8.49203.00000	Fund Balance Designated for pension funding		0	743,000	743,000	652,688	652,688	652,688	652,688
			0	1,343,000	3,618,000	952,688	952,688	952,688	952,688
	Total Revenues incl. Fund Balance		99,630,479	99,612,696	102,396,696	108,092,917	106,765,146	102,822,534	102,822,534

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
0501 - Town Managers Office							
51 Wages-Salaries							
001.05.0501.0.51100.00000	Department Head	158,445	158,447	163,991	163,993	163,993	163,993
001.05.0501.0.51125.00000	Mid-Managers Personnel	56,112	59,309	59,309	62,344	62,344	62,344
001.05.0501.0.51820.00000	In Lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500	2,500
Wages-Salaries Total		217,058	220,256	225,800	228,837	228,837	228,837
52 Fringe Benefits							
001.05.0501.0.52010.00000	Worker's Compensation	9,162	9,455	9,483	5,778	5,778	5,778
001.05.0501.0.52100.00000	Social Security	15,533	16,902	17,327	17,559	17,559	17,559
001.05.0501.0.52200.00000	Pension	19,211	19,404	19,959	20,141	20,141	20,141
001.05.0501.0.52220.00000	Insurance, Life, Disability	1,714	2,061	2,083	2,138	2,138	2,138
001.05.0501.0.52235.00000	Health Insurance	19,831	21,354	21,354	22,953	22,953	22,953
Fringe Benefits Total		65,452	69,176	70,206	68,569	68,569	68,569
53 Professional/Technical							
001.05.0501.0.53201.00000	Supplies	1,051	2,000	2,000	2,000	2,000	2,000
001.05.0501.0.53916.00000	Professional Development	569	4,900	4,900	4,950	4,950	4,950
001.05.0501.0.53944.00000	Organizational Fees	175	325	325	375	375	375
001.05.0501.0.53960.00000	Interview Panels/Arbitration	0	100	100	0	0	0
Professional/Technical Total		1,795	7,325	7,325	7,325	7,325	7,325
Town Manager Total		284,305	296,757	303,331	304,731	304,731	304,731
0502 - Finance Department							
51 Wages-Salaries							
001.05.0502.0.51100.00000	Department Head	138,419	138,421	143,264	143,266	143,266	143,266
001.05.0502.0.51120.00000	Professional Personnel	76,473	76,302	79,862	78,972	78,972	78,972
001.05.0502.0.51125.00000	Mid-Managers Personnel	267,493	277,167	277,168	321,521	321,521	321,521
001.05.0502.0.51130.00000	Clerical Personnel	96,623	122,450	125,817	128,147	128,147	128,147
001.05.0502.0.51510.00000	Part time & Summer Help	0	3,917	3,416	0	0	0
001.05.0502.0.51805.00000	Longevity	4,583	4,700	4,700	4,050	4,050	4,050
001.05.0502.0.51820.00000	In lieu of Health Insurance	1,800	1,800	1,800	1,800	1,800	1,800
Wages-Salaries Total		585,392	624,757	636,027	677,756	677,756	677,756

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
52 Fringe Benefits							
001.05.0502.0.52010.00000	Worker's Compensation	2,225	2,440	2,454	1,564	1,564	1,564
001.05.0502.0.52100.00000	Social Security	42,412	47,794	48,658	51,849	51,849	51,849
001.05.0502.0.52200.00000	Pension	43,430	50,377	51,311	51,492	51,492	51,492
001.05.0502.0.52220.00000	Insurance, Life, Disability	2,658	3,402	3,464	3,721	3,721	3,721
001.05.0502.0.52235.00000	Health Insurance	110,588	119,271	119,271	134,102	134,102	134,102
Fringe Benefits Total		201,312	223,284	225,157	242,728	242,728	242,728
53 Professional/Technical							
001.05.0502.0.53201.00000	Supplies	3,529	4,500	4,500	4,500	4,500	4,500
001.05.0502.0.53813.00000	Computer Support	60,816	66,500	66,500	67,900	67,900	67,900
001.05.0502.0.53916.00000	Professional Development	219	2,170	2,170	** Reclassified to Training **		
001.05.0502.0.53920.00000	Professional Services	28,490	31,840	31,840	32,780	32,780	32,780
001.05.0502.0.53944.00000	Organizational Fees	435	500	500	500	500	500
001.05.0502.0.53945.00000	Training	4,414	7,000	7,000	9,170	9,170	9,170
Professional/Technical Total		97,903	112,510	112,510	114,850	114,850	114,850
Financial Department Total		884,608	960,551	973,694	1,035,334	1,035,334	1,035,334
0503 - Technology Department							
51 Wages-Salaries							
001.05.0503.0.51100.00000	Department Head	119,351	119,353	123,529	123,530	123,530	123,530
001.05.0503.0.51125.00000	Mid-Managers Personnel	175,491	182,090	182,090	189,372	189,372	189,372
001.05.0503.0.51805.00000	Longevity	1,300	1,300	1,300	0	0	0
Wages-Salaries Total		296,142	302,743	306,919	312,902	312,902	312,902
52 Fringe Benefits							
001.05.0503.0.52010.00000	Worker's Compensation	1,125	1,182	1,182	724	724	724
001.05.0503.0.52100.00000	Social Security	20,592	23,160	23,480	23,938	23,938	23,938
001.05.0503.0.52200.00000	Pension	26,219	26,644	27,124	27,602	27,602	27,602
001.05.0503.0.52220.00000	Insurance, Life, Disability	1,349	1,653	1,675	1,717	1,717	1,717
001.05.0503.0.52235.00000	Health Insurance	72,708	78,598	78,598	66,872	66,872	66,872
Fringe Benefits Total		121,992	131,237	132,059	120,853	120,853	120,853
53 Professional/Technical							
001.05.0503.0.53201.00000	Supplies	182	200	200	300	300	300
001.05.0503.0.53208.00000	Computer Equipment	28,311	68,700	68,700	58,700	58,700	58,700
001.05.0503.0.53813.00000	Computer Support	105,963	122,150	122,150	149,250	149,250	149,250
001.05.0503.0.53945.00000	Training	3,990	8,000	8,000	10,000	10,000	10,000
Professional/Technical Total		138,446	199,050	199,050	218,250	218,250	218,250
Technology Total		556,581	633,030	638,028	652,005	652,005	652,005

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
0504 - Collector of Revenue							
51 Wages-Salaries							
001.05.0504.0.51125.00000	Mid-Managers Personnel	85,421	89,770	89,770	96,783	96,783	96,783
001.05.0504.0.51130.00000	Clerical Personnel	110,925	112,258	115,745	120,729	120,729	120,729
001.05.0504.0.51400.00000	Overtime	13	150	150	150	150	150
001.05.0504.0.51510.00000	Part time & Summer Help	0	2,200	1,800	2,200	2,200	2,200
001.05.0504.0.51805.00000	Longevity	800	800	800	967	967	967
Wages-Salaries Total		197,159	205,178	208,265	220,829	220,829	220,829
52 Fringe Benefits							
001.05.0504.0.52010.00000	Worker's Compensation	750	803	815	511	511	511
001.05.0504.0.52100.00000	Social Security	14,020	15,697	15,933	16,894	16,894	16,894
001.05.0504.0.52200.00000	Pension	12,511	14,681	15,038	15,776	15,776	15,776
001.05.0504.0.52220.00000	Insurance, Life, Disability	901	1,108	1,125	1,194	1,194	1,194
001.05.0504.0.52235.00000	Health Insurance	43,315	45,766	45,766	48,958	48,958	48,958
Fringe Benefits Total		71,496	78,055	78,677	83,333	83,333	83,333
53 Professional/Technical							
001.05.0504.0.53201.00000	Supplies	23,984	32,000	32,000	34,500	34,500	34,500
001.05.0504.0.53813.00000	Computer Support	11,895	12,500	12,500	24,850	24,850	24,850
001.05.0504.0.53916.00000	Professional Development	1,095	3,000	3,000	3,650	3,650	3,650
001.05.0504.0.53924.00000	Tax Refunds	286,932	215,000	215,000	215,000	215,000	215,000
001.05.0504.0.53944.00000	Organizational Fees	125	375	375	375	375	375
Professional/Technical Total		324,031	262,875	262,875	278,375	278,375	278,375
Collector of Revenue Total		592,686	546,108	549,817	582,537	582,537	582,537
0506 - Corporation Counsel							
53 Professional/Technical							
001.05.0506.0.53828.00000	Outside Legal/Expert	301,614	355,000	355,000	410,000	410,000	410,000
001.05.0506.0.53835.00000	Transcription	2,247	2,500	2,500	3,500	3,500	3,500
001.05.0506.0.53915.00000	Probate Court	55,442	63,250	63,250	66,743	66,743	66,743
Professional/Technical Total		359,303	420,750	420,750	480,243	480,243	480,243
54 Capital Outlays							
001.05.0506.0.54000.01625	Atkins St Land Purchase	1,000,000	0	0	0	0	0
Capital Outlays Total		1,000,000	0	0	0	0	0
Corporation Counsel Total		1,359,303	420,750	420,750	480,243	480,243	480,243

GENERAL FUND BUDGET FY2024/25 EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
0507 - Townwide Expenses							
51 Wages-Salaries							
001.05.0507.0.51305.00000	Commission Secretaries	0	100		100	100	100
001.05.0507.0.51510.00000	Part time & Summer Help	7,310	6,131		6,131	6,131	6,131
001.05.0507.0.51810.00000	Salary in lieu of vacation	1,413	10,000		10,000	10,000	10,000
001.05.0507.0.51815.00000	Salary Continuation	10,000	10,000		60,000	60,000	60,000
001.05.0507.0.51900.00000	Wage Negotiations	(53,422)	238,371	0	219,540	209,987	209,985
Wages-Salaries Total		(34,699)	264,602	23,121	295,771	286,218	286,216
52 Fringe Benefits							
001.05.0507.0.52010.00000	Worker's Compensation	32	14,118		9,454	9,454	9,454
001.05.0507.0.52100.00000	Social Security	1,395	20,744		21,552	21,552	21,552
001.05.0507.0.52110.00000	Unemployment Compensation	(8,970)	35,000		35,000	35,000	35,000
001.05.0507.0.52200.00000	Pension	0	21,902	60	23,150	23,150	23,150
001.05.0507.0.52202.00000	Pension/Actuarial Funding	185,000	742,609	742,609	652,688	652,688	652,688
001.05.0507.0.52220.00000	Insurance, Life, Disability	0	1,306	4	1,363	1,363	1,363
001.05.0507.0.52225.00000	Physicals	15,085	15,400	15,400	7,900	7,900	7,900
001.05.0507.0.52400.00000	Employee Assistance Program	3,849	8,765	8,765	10,200	10,200	10,200
001.05.0507.0.52440.00000	Tuition Reimbursement	1,689	12,000	12,000	12,000	12,000	12,000
Fringe Benefits Total		198,080	871,844	829,234	773,307	773,307	773,307
53 Professional/Technical							
001.05.0507.0.53108.00000	Computer Communications	12,470	13,800		13,800	13,800	13,800
001.05.0507.0.53201.00000	Supplies	3,330	3,500		5,000	5,000	5,000
001.05.0507.0.53245.00000	Maintenance & Repair	150	3,000		1,500	1,500	1,500
001.05.0507.0.53730.00000	Insurance	682,944	479,093		448,348	448,348	448,348
001.05.0507.0.53813.00000	Computer Support	12,706	24,500		30,700	30,700	30,700
001.05.0507.0.53900.00000	Miscellaneous	13,573	12,000		12,000	12,000	12,000
001.05.0507.0.53903.00000	Copiers	22,996	49,125		50,500	50,500	50,500
001.05.0507.0.53913.00000	Postage & Electronic Transfers	41,289	47,288		48,750	48,750	48,750
001.05.0507.0.53916.00000	Professional Development	259	1,500		** Reclassified to Training **		
001.05.0507.0.53920.00000	Professional Services	62,410	50,000		50,000	50,000	50,000
001.05.0507.0.53927.00000	Contingency	0	300,000		300,000	300,000	300,000
001.05.0507.0.53938.00000	Storm Meal Reimbursement	2,400	6,000		6,000	6,000	6,000
001.05.0507.0.53940.00000	Advertising	44,007	40,000		50,000	50,000	50,000
001.05.0507.0.53943.00000	Mileage	30	6,500		7,500	7,500	7,500
001.05.0507.0.53944.00000	Organizational Fees	30,551	30,551		30,588	30,588	30,588
001.05.0507.0.53945.00000	Training	0	0		1,500	1,500	1,500
001.05.0507.0.53948.00000	Televised Meetings	0	5,000		5,000	5,000	5,000
Professional/Technical Total		929,115	1,071,857	1,071,857	1,061,186	1,061,186	1,061,186

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23 Actual	FY24		FY25		
			Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
54 Capital Outlays							
001.05.0507.0.59622.00000	Trans - Local Match for Grants	0	0	0	0	0	250,000
Capital Outlays Total		0	0	0	0	0	250,000
Townwide Total		1,092,496	2,208,303	1,924,212	2,130,264	2,120,711	2,370,709
0508 - Board of Finance							
51 Wages-Salaries							
001.05.0508.0.51305.00000	Commission Secretaries	2,225	3,000	3,000	3,000	3,000	3,000
Wages-Salaries Total		2,225	3,000	3,000	3,000	3,000	3,000
52 Fringe Benefits							
001.05.0508.0.52010.00000	Worker's Compensation	8	12	12	0	0	0
001.05.0508.0.52100.00000	Social Security	170	230	230	230	230	230
Fringe Benefits Total		179	242	242	230	230	230
53 Professional/Technical							
001.05.0508.0.53201.00000	Supplies	0	500	500	3,400	3,400	3,400
Professional/Technical Total		0	500	500	3,400	3,400	3,400
Brd of Finance Total		2,404	3,742	3,742	6,630	6,630	6,630

0509 - Assessors Office

51 Wages-Salaries							
001.05.0509.0.51125.00000	Mid-Managers Personnel	191,463	198,135	198,136	204,554	204,554	204,554
001.05.0509.0.51130.00000	Clerical Personnel	137,715	149,851	153,972	168,329	168,329	168,329
001.05.0509.0.51400.00000	Overtime	0	250	250	250	250	250
001.05.0509.0.51805.00000	Longevity	2,100	2,100	2,100	2,100	2,100	2,100
001.05.0509.0.51820.00000	In lieu of Health Insurance	4,300	4,300	4,300	4,300	4,300	4,300
Wages-Salaries Total		335,578	354,636	358,758	379,533	379,533	379,533
52 Fringe Benefits							
001.05.0509.0.52010.00000	Worker's Compensation	11,256	12,041	12,057	7,370	7,370	7,370
001.05.0509.0.52100.00000	Social Security	24,288	27,130	27,445	29,035	29,035	29,035
001.05.0509.0.52200.00000	Pension	19,837	31,363	31,774	33,281	33,281	33,281
001.05.0509.0.52220.00000	Insurance, Life, Disability	1,550	1,911	1,934	2,048	2,048	2,048
001.05.0509.0.52235.00000	Health Insurance	51,529	56,009	56,009	60,701	60,701	60,701
Fringe Benefits Total		108,461	128,454	129,219	132,435	132,435	132,435

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager		Brd of Fin Approved
		Actual	Adopted	Amended		Approved	Approved	
53 Professional/Technical								
001.05.0509.0.53201.00000	Supplies	5,375	6,900	11,850	7,400	7,400		7,400
001.05.0509.0.53813.00000	Computer Support	33,511	34,250	34,250	52,668	52,668		52,668
001.05.0509.0.53814.00000	Contractual Services	3,979	30,000	25,050	25,000	25,000		25,000
001.05.0509.0.53916.00000	Professional Development	1,000	1,000	1,000	** Reclassified to Training **			
001.05.0509.0.53944.00000	Organizational Fees	245	400	400	480	480		480
001.05.0509.0.53945.00000	Training	2,532	3,000	3,000	4,075	4,075		4,075
Professional/Technical Total		46,643	75,550	75,550	89,623	89,623		89,623
Assessor Total								
		490,682	558,640	563,527	601,591	601,591		601,591

0510 - Registrars of Voters

51 Wages-Salaries								
001.05.0510.0.51115.00000	Elected Personnel	74,280	76,000	77,475	190,000	97,626		97,626
001.05.0510.0.51540.00000	Election Workers	3,143	9,000	8,325	25,000	25,000		25,000
Wages-Salaries Total		77,423	85,000	85,800	215,000	122,626		122,626
52 Fringe Benefits								
001.05.0510.0.52010.00000	Worker's Compensation	596	874	874	1,171	1,171		1,171
001.05.0510.0.52100.00000	Social Security	5,923	6,503	6,503	16,449	9,383		9,383
001.05.0510.0.52200.00000	Pension	0	0	0	11,400	0		0
001.05.0510.0.52220.00000	Insurance, Life, Disability	0	0	0	1,040	0		0
001.05.0510.0.52235.00000	Health Insurance	0	0	0	69,589	0		0
Fringe Benefits Total		6,519	7,377	7,377	99,649	10,554		10,554

53 Professional/Technical								
001.05.0510.0.53201.00000	Supplies	20,487	31,560	30,760	34,560	34,560		34,560
001.05.0510.0.53234.00000	Food	747	1,500	1,500	1,500	1,500		1,500
001.05.0510.0.53245.00000	Maintenance & Repair	0	2,800	2,800	2,800	2,800		2,800
001.05.0510.0.53600.00000	Rent	0	1,200	1,200	1,200	1,200		1,200
001.05.0510.0.53604.00000	Truck Rental	0	750	750	750	750		750
001.05.0510.0.53814.00000	Contractual Services	60	150	150	150	150		150
001.05.0510.0.53815.00000	Non Tax Election Workers	21,598	35,000	35,000	35,000	35,000		35,000
001.05.0510.0.53902.00000	Telephone	1,824	1,500	1,500	1,500	1,500		1,500
001.05.0510.0.53944.00000	Organizational Fees	660	160	160	200	200		200
001.05.0510.0.53945.00000	Training	280	5,210	5,210	5,210	5,210		5,210
Professional/Technical Total		45,656	79,830	79,030	82,870	82,870		82,870
Registrar of Voters Total		129,598	172,207	172,207	397,519	216,050		216,050

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
0511 - Town Clerks Office							
51 Wages-Salaries							
001.05.0511.0.51100.00000	Department Head	100,886	100,886	104,415	104,417	104,417	104,417
001.05.0511.0.51125.00000	Mid-Managers Personnel	75,816	79,593	79,594	85,660	85,660	85,660
001.05.0511.0.51130.00000	Clerical Personnel	115,757	120,085	123,387	125,443	125,443	125,443
001.05.0511.0.51400.00000	Overtime	359	600	600	1,000	1,000	1,000
001.05.0511.0.51510.00000	Part time & Summer Help	1,440	0	0	0	0	0
001.05.0511.0.51805.00000	Longevity	1,300	1,300	1,300	1,300	1,300	1,300
001.05.0511.0.51820.00000	In Lieu of Health Insurance	1,733	5,000	5,000	2,500	2,500	2,500
Wages-Salaries Total		297,292	307,464	314,296	320,320	320,320	320,320
52 Fringe Benefits							
001.05.0511.0.52010.00000	Worker's Compensation	1,115	1,200	1,213	739	739	739
001.05.0511.0.52100.00000	Social Security	22,022	23,521	24,044	24,505	24,505	24,505
001.05.0511.0.52200.00000	Pension	16,217	22,071	22,621	23,110	23,110	23,110
001.05.0511.0.52220.00000	Insurance, Life, Disability	1,251	1,648	1,688	1,733	1,733	1,733
001.05.0511.0.52235.00000	Health Insurance	40,118	21,453	21,453	23,251	23,251	23,251
Fringe Benefits Total		80,724	69,893	71,019	73,338	73,338	73,338
53 Professional/Technical							
001.05.0511.0.53201.00000	Supplies	1,932	2,000	2,000	2,250	2,250	2,250
001.05.0511.0.53737.00000	Microfilming, Records Repair	4,888	6,500	6,500	6,000	6,000	6,000
001.05.0511.0.53743.00000	Records Management Program	2,000	2,000	2,000	2,000	2,000	2,000
001.05.0511.0.53813.00000	Computer Support	14,375	15,600	15,600	15,600	15,600	15,600
001.05.0511.0.53814.00000	Contractual Services	1,516	2,300	2,300	2,300	2,300	2,300
001.05.0511.0.53916.00000	Professional Development	2,254	2,860	2,860	3,360	3,360	3,360
001.05.0511.0.53944.00000	Organizational Fees	720	710	710	710	710	710
001.05.0511.0.53947.00000	Vital Statistics	1,350	2,000	2,000	1,500	1,500	1,500
Professional/Technical Total		29,035	33,970	33,970	33,720	33,720	33,720
Town Clerk Total		407,051	411,327	419,285	427,378	427,378	427,378

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
0512 - Board of Assessment Appeals							
51 Wages-Salaries							
001.05.0512.0.51305.00000	Commission Secretaries	2,200	1,500	1,500	1,500	1,500	1,500
Wages-Salaries Total		2,200	1,500	1,500	1,500	1,500	1,500
52 Fringe Benefits							
001.05.0512.0.52010.00000	Worker's Compensation	8	6	6	0	0	0
001.05.0512.0.52100.00000	Social Security	154	115	115	115	115	115
Fringe Benefits Total		163	121	121	115	115	115
53 Professional/Technical							
001.05.0512.0.53916.00000	Professional Development	0	225	225	225	225	225
Professional/Technical Total		0	225	225	225	225	225
Board of Assessment Appeals Total		2,363	1,846	1,846	1,840	1,840	1,840
0513 - Town Council							
51 Wages-Salaries							
001.05.0513.0.51305.00000	Commission Secretaries	700	3,975	3,975	3,975	3,975	3,975
Wages-Salaries Total		700	3,975	3,975	3,975	3,975	3,975
52 Fringe Benefits							
001.05.0513.0.52010.00000	Worker's Compensation	3	16	16	0	0	0
001.05.0513.0.52100.00000	Social Security	54	305	305	305	305	305
Fringe Benefits Total		56	321	321	305	305	305
53 Professional/Technical							
001.05.0513.0.53904.00000	Mayor's Account	200	500	500	500	500	500
Professional/Technical Total		200	500	500	500	500	500
Town Council Total		956	4,796	4,796	4,780	4,780	4,780
0514 - Human Resources							
51 Wages-Salaries							
001.05.0514.0.51100.00000	Department Head	120,000	120,001	124,200	124,201	124,201	124,201
001.05.0514.0.51510.00000	Part time & Summer Help (Reclass from TMgr)	4,692	11,276	11,276	11,276	11,276	11,276
Wages-Salaries Total		124,692	131,277	135,476	135,477	135,477	135,477

Expenditures

12/43

3/27/2024

GENERAL FUND BUDGET FY2024/25

EXPENSE

Account	Description	FY23		FY24		FY25	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
52 Fringe Benefits							
001.05.0514.0.52010.00000	Worker's Compensation	474	513	513	313	313	313
001.05.0514.0.52100.00000	Social Security	8,936	10,043	10,365	10,364	10,364	10,364
001.05.0514.0.52200.00000	Pension	6,933	7,201	7,621	7,453	7,453	7,453
001.05.0514.0.52220.00000	Insurance, Life, Disability	552	659	681	681	681	681
001.05.0514.0.52235.00000	Health Insurance	29,543	27,349	27,349	29,440	29,440	29,440
Fringe Benefits Total		46,438	45,765	46,529	48,251	48,251	48,251
53 Professional/Technical							
001.05.0514.0.53201.00000	Supplies	1,392	2,500	312	2,500	2,500	2,500
001.05.0514.0.53813.00000	Computer support	5,988	5,000	7,188	7,500	7,500	7,500
001.05.0514.0.53916.00000	Professional Development	1,014	5,000	5,000	5,000	5,000	5,000
001.05.0514.0.53944.00000	Organizational Fees	425	2,500	2,500	2,500	2,500	2,500
Professional/Technical Total		8,819	15,000	15,000	17,500	17,500	17,500
Human resources Total		179,948	192,042	197,005	201,228	201,228	201,228
1013 - Cemetery Committee							
51 Wages-Salaries							
001.10.1013.0.51305.00000	Commission Secretaries	1,300	1,050	1,050	1,050	1,050	1,050
Wages-Salaries Total		1,300	1,050	1,050	1,050	1,050	1,050
52 Fringe Benefits							
001.10.1013.0.52010.00000	Worker's Compensation	5	5	5	0	0	0
001.10.1013.0.52100.00000	Social Security	99	81	81	81	81	81
Fringe Benefits Total		104	86	86	81	81	81
53 Professional/Technical							
001.10.1013.0.53201.00000	Supplies	0	100	100	100	100	100
001.10.1013.0.53219.00000	Operating Materials	0	2,500	2,500	7,500	7,500	7,500
001.10.1013.0.53221.00000	Fencing	7,693	5,000	5,000	0	0	0
001.10.1013.0.53245.00000	Maintenance & Repair	2,094	5,000	5,000	0	0	0
001.10.1013.0.53814.00000	Contractual Services	18,143	20,000	20,000	25,000	25,000	25,000
Professional/Technical Total		27,930	32,600	32,600	32,600	32,600	32,600
Cemetery Committee Total		29,334	33,736	33,736	33,731	33,731	33,731

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
1014 - Development Services							
51 Wages-Salaries							
001.10.1014.0.51125.00000	Mid-Managers Personnel	224,964	276,666	276,666	285,901	285,901	285,901
001.10.1014.0.51130.00000	Clerical Personnel	67,524	67,268	67,268	63,160	63,160	63,160
001.10.1014.0.51510.00000	Part time & Summer Help	1,701	16,443	16,443	16,443	16,443	16,443
001.10.1014.0.51805.00000	Longevity	1,200	1,200	1,200	0	0	0
Wages-Salaries Total			361,577	361,577	365,504	365,504	365,504
52 Fringe Benefits							
001.10.1014.0.52010.00000	Worker's Compensation	12,766	16,188	16,188	9,858	9,858	9,858
001.10.1014.0.52100.00000	Social Security	20,625	27,661	27,661	27,962	27,962	27,962
001.10.1014.0.52200.00000	Pension	17,678	25,813	25,813	26,049	23,523	23,523
001.10.1014.0.52220.00000	Insurance, Life, Disability	1,307	1,887	1,887	1,915	1,915	1,915
001.10.1014.0.52235.00000	Health Insurance	110,614	117,715	117,715	106,867	106,867	106,867
Fringe Benefits Total			162,990	189,264	172,651	170,125	170,125
53 Professional/Technical							
001.10.1014.0.53201.00000	Supplies	4,325	4,500	4,500	4,500	4,500	4,500
001.10.1014.0.53814.00000	Contractual Services	0	0	0	10,000	10,000	10,000
001.10.1014.0.53916.00000	Professional Development	2,231	4,185	4,185	4,080	4,080	4,080
001.10.1014.0.53944.00000	Organizational Fees	957	1,682	1,682	1,600	1,600	1,600
Professional/Technical Total			7,513	10,367	20,180	20,180	20,180
Development Services Total			465,892	561,208	558,335	555,809	555,809
1015 - Planning & Zoning Commission							
51 Wages-Salaries							
001.10.1015.0.51305.00000	Commission Secretaries	0	0	0	1,175	1,175	1,175
Wages-Salaries Total			0	0	1,175	1,175	1,175
52 Fringe Benefits							
001.10.10153.0.52100.00000	Social Security	0	0	0	90	90	90
Fringe Benefits Total			0	0	90	90	90
53 Professional/Technical							
001.10.1015.0.53208.00000	Computer Equipment	0	0	0	5,000	5,000	5,000
001.10.1015.0.53916.00000	Professional Development	881	1,100	1,100	1,500	1,500	1,500
001.10.1015.0.53944.00000	Organizational Fees	110	125	125	125	125	125
Professional/Technical Total			991	1,225	6,625	6,625	6,625
Planning & Zoning Total			991	1,225	7,890	7,890	7,890

Expenditures

14/43

3/27/2024

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
1016 - Zoning Board of Appeals							
51 Wages-Salaries							
001.10.1016.0.51305.00000	Commission Secretaries	950	1,175	1,175	1,175	1,175	1,175
Wages-Salaries Total		950	1,175	1,175	1,175	1,175	1,175
52 Fringe Benefits							
001.10.1016.0.52010.00000	Worker's Compensation	4	5	5	0	0	0
001.10.1016.0.52100.00000	Social Security	73	90	90	90	90	90
Fringe Benefits Total		76	95	95	90	90	90
53 Professional/Technical							
001.10.1016.0.53916.00000	Professional Development	271	700	700	1,200	1,200	1,200
001.10.1016.0.53944.00000	Organizational Fees	110	125	125	125	125	125
Professional/Technical Total		381	825	825	1,325	1,325	1,325
ZBA Total		1,407	2,095	2,095	2,590	2,590	2,590

1017 - Economic Development

51 Wages-Salaries							
001.10.1017.0.51120.00000	Professional Personnel	50,350	46,980	46,980	50,739	50,739	50,739
001.10.1017.0.51125.00000	Mid-Managers Personnel	92,322	98,618	98,619	103,605	103,605	103,605
001.10.1017.0.51305.00000	Commission Secretaries	550	1,200	1,200	1,200	1,200	1,200
Wages-Salaries Total		143,222	146,798	146,799	155,544	155,544	155,544
52 Fringe Benefits							
001.10.1017.0.52010.00000	Worker's Compensation	509	574	574	359	359	359
001.10.1017.0.52100.00000	Social Security	10,239	11,231	11,230	11,900	11,900	11,900
001.10.1017.0.52200.00000	Pension	5,539	5,918	5,918	6,217	6,217	6,217
001.10.1017.0.52220.00000	Insurance, Life, Disability	428	541	541	568	568	568
001.10.1017.0.52235.00000	Health Insurance	25,361	27,349	27,349	29,440	29,440	29,440
Fringe Benefits Total		42,076	45,613	45,612	48,484	48,484	48,484

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23 Actual	FY24		FY25	
			Adopted	Amended	Department Requested	Manager Approved Brd of Fin Approved
53 Professional/Technical						
001.10.1017.0.53201.00000	Supplies	483	500	500	500	500
001.10.1017.0.53814.00000	Contractual Services	5,223	10,000	10,000	10,000	10,000
001.10.1017.0.53916.00000	Professional Development	135	2,500	2,500	2,500	2,500
001.10.1017.0.53921.00000	Promotion	27,806	30,000	30,000	35,000	35,000
001.10.1017.0.53944.00000	Organizational Fees	3,590	3,610	3,610	4,135	4,135
Professional/Technical Total		37,237	46,610	46,610	52,135	52,135
Economic Development Total		222,535	239,021	239,021	256,163	256,163
1018 - Conservation Commission						
51 Wages-Salaries						
001.10.1018.0.51305.00000	Commission Secretaries	900	1,300	1,300	1,300	1,300
Wages-Salaries Total		900	1,300	1,300	1,300	1,300
52 Fringe Benefits						
001.10.1018.0.52010.00000	Worker's Compensation	3	6	6	0	0
001.10.1018.0.52100.00000	Social Security	63	100	100	100	100
Fringe Benefits Total		66	106	106	100	100
53 Professional/Technical						
001.10.1018.0.53201.00000	Supplies	0	55	55	55	55
001.10.1018.0.53440.00000	Public Education	2,450	2,550	2,550	2,550	2,550
001.10.1018.0.53916.00000	Professional Development	0	75	75	75	75
001.10.1018.0.53944.00000	Organizational Fees	0	175	175	175	175
Professional/Technical Total		2,450	2,855	2,855	2,855	2,855
Conservation Commission Total		3,416	4,261	4,261	4,255	4,255
1019 - Inland Wetlands Commission						
51 Wages-Salaries						
001.10.1019.0.51305.00000	Commission Secretaries	900	1,400	1,400	1,400	1,400
Wages-Salaries Total		900	1,400	1,400	1,400	1,400
52 Fringe Benefits						
001.10.1019.0.52010.00000	Worker's Compensation	3	6	6	0	0
001.10.1019.0.52100.00000	Social Security	63	108	108	108	108
Fringe Benefits Total		67	114	114	108	108

**GENERAL FUND BUDGET FY2024/25
EXPENSE**

Account	Description	FY23		FY24		FY25	
		Actual	Adopted	Adopted	Amended	Department Requested	Manager Approved Brd of Fin Approved
53 Professional/Technical							
001.10.1019.0.53814.00000	Contractual Services	2,211	2,400	2,400	2,400	2,400	2,400
001.10.1019.0.53916.00000	Professional Development	110	500	500	500	500	500
001.10.1019.0.53944.00000	Organizational Fees	65	65	65	65	65	65
Professional/Technical Total		2,386	2,965	2,965	2,965	2,965	2,965
Inland-Wetlands Total		3,353	4,479	4,479	4,479	4,473	4,473

1020 - Ethics Commission

51 Wages-Salaries							
001.10.1020.0.51305.00000	Commission Secretaries	0	400	400	400	400	400
Wages-Salaries Total		0	400	400	400	400	400
52 Fringe Benefits							
001.10.1020.0.52010.00000	Worker's Compensation	0	2	2	0	0	0
001.10.1020.0.52100.00000	Social Security	0	31	31	31	31	31
Fringe Benefits Total		0	33	33	31	31	31
53 Professional/Technical							
001.10.1020.0.53201.00000	Supplies	0	50	50	50	50	50
Professional/Technical Total		0	50	50	50	50	50
Ethics Total		0	483	483	481	481	481

1021 - Veterans Commission

53 Professional/Technical							
001.10.1021.0.53201.00000	Supplies	279	500	500	500	500	500
001.10.1021.0.53226.00000	Flags, Wreaths, Flowers	3,455	3,500	3,500	3,500	3,500	3,500
001.10.1021.0.53234.00000	Food	231	300	300	300	300	300
001.10.1021.0.53805.00000	Bands	0	350	350	350	350	350
001.10.1021.0.53813.00000	Computer Support	0	1,000	1,000	1,000	1,000	1,000
001.10.1021.0.53939.00000	Veterans Support	500	500	500	500	500	500
Professional/Technical Total		4,464	6,150	6,150	6,150	6,150	6,150
Veterans Commission Total		4,464	6,150	6,150	6,150	6,150	6,150

GENERAL FUND BUDGET FY2024/25

EXPENSE

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
1023 - Aquifer Protection Commission							
51 Wages-Salaries							
001.10.1023.0.51305.00000	Commission Secretaries	0	300	300	300	300	300
Wages-Salaries Total		0	300	300	300	300	300
52 Fringe Benefits							
001.10.1023.0.52010.00000	Worker's Compensation	0	2	2	0	0	0
001.10.1023.0.52100.00000	Social Security	0	23	23	23	23	23
Fringe Benefits Total		0	25	25	23	23	23
53 Professional/Technical							
001.10.1023.0.53201.00000	Supplies	0	50	50	50	50	50
001.10.1023.0.53916.00000	Professional Development	0	100	100	100	100	100
Professional/Technical Total		0	150	150	150	150	150
Aquifer Protection Total		0	475	475	473	473	473
1024 - Berlin Historic District							
51 Wages-Salaries							
001.10.1024.0.51305.00000	Commission Secretaries	725	1,250	1,250	1,250	1,250	1,250
Wages-Salaries Total		725	1,250	1,250	1,250	1,250	1,250
52 Fringe Benefits							
001.10.1024.0.52010.00000	Worker's Compensation	2	5	5	0	0	0
001.10.1024.0.52100.00000	Social Security	54	96	96	96	96	96
Fringe Benefits Total		57	101	101	96	96	96
53 Professional/Technical							
001.10.1024.0.53201.00000	Supplies	0	50	50	50	50	50
001.10.1024.0.53916.00000	Professional Development	0	50	50	50	50	50
001.10.1024.0.53921.00000	Promotion	0	50	50	50	50	50
001.10.1024.0.53944.00000	Organizational Fees	0	100	100	100	100	100
Professional/Technical Total		0	250	250	250	250	250
Historic District Total		782	1,601	1,601	1,596	1,596	1,596

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
1025 - Charter Revision Commission							
51 Wages-Salaries							
001.10.1025.0.51305.00000	Commission Secretaries	200	0	0	0	0	0
Wages-Salaries Total		200	0	0	0	0	0
52 Fringe Benefits							
001.10.1025.0.52010.00000	Worker's Compensation	(4)	0	0	0	0	0
001.10.1025.0.52100.00000	Social Security	15	0	0	0	0	0
Fringe Benefits Total		11	0	0	0	0	0
Charter Revision Total		211	0	0	0	0	0
1026 - Commission for the Disabled							
51 Wages-Salaries							
001.10.1026.0.51305.00000	Commission Secretaries	400	600	600	600	600	600
Wages-Salaries Total		400	600	600	600	600	600
52 Fringe Benefits							
001.10.1026.0.52010.00000	Worker's Compensation	2	3	0	0	0	0
001.10.1026.0.52100.00000	Social Security	27	46	46	46	46	46
Fringe Benefits Total		29	49	46	46	46	46
Commission for Disabled Total		429	649	646	646	646	646
1027 - Public Building Commission							
51 Wages-Salaries							
001.10.1027.0.51305.00000	Commission Secretaries	1,200	2,050	2,050	2,050	2,050	2,050
Wages-Salaries Total		1,200	2,050	2,050	2,050	2,050	2,050
52 Fringe Benefits							
001.10.1027.0.52010.00000	Worker's Compensation	5	8	0	0	0	0
001.10.1027.0.52100.00000	Social Security	85	157	157	157	157	157
Fringe Benefits Total		89	165	157	157	157	157
53 Professional/Technical							
001.10.1027.0.53814.00000	Contractual Services	0	400	100,000	100,000	100,000	25,000
Professional/Technical Total		0	400	100,000	100,000	100,000	25,000
Public Building Commission Total		1,289	2,615	102,207	102,207	102,207	27,207

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
1029 - Building Inspection & Permitting							
51 Wages-Salaries							
001.10.1029.0.51125.00000	Mid-Managers Personnel	248,163	259,240	259,241	273,317	273,317	273,317
001.10.1029.0.51130.00000	Clerical Personnel	64,154	63,937	65,745	68,093	68,093	68,093
001.10.1029.0.51805.00000	Longevity	1,200	1,200	1,200	1,200	1,200	1,200
Wages-Salaries Total		313,517	324,377	326,186	342,610	342,610	342,610
52 Fringe Benefits							
001.10.1029.0.52010.00000	Worker's Compensation	14,047	15,110	15,117	9,408	9,408	9,408
001.10.1029.0.52100.00000	Social Security	22,069	24,815	24,900	26,210	26,210	26,210
001.10.1029.0.52200.00000	Pension	24,976	26,027	26,261	27,445	27,445	27,445
001.10.1029.0.52220.00000	Insurance, Life, Disability	1,426	1,771	1,781	1,872	1,872	1,872
001.10.1029.0.52235.00000	Health Insurance	71,143	77,161	77,160	83,452	83,452	83,452
001.10.1029.0.52300.00000	Uniforms/safety equipment	650	900	900	900	900	900
Fringe Benefits Total		134,310	145,784	146,118	149,287	149,287	149,287
53 Professional/Technical							
001.10.1029.0.53201.00000	Supplies	3,537	3,820	3,820	3,820	3,820	3,820
001.10.1029.0.53245.00000	Maintenance	9,387	10,000	10,000	40,000	10,000	10,000
001.10.1029.0.53916.00000	Professional Development	1,124	2,100	2,100	2,100	2,100	2,100
001.10.1029.0.53944.00000	Organizational Fees	280	440	440	440	440	440
Professional/Technical Total		14,328	16,360	16,360	46,360	16,360	16,360
Building Inspection & Permitting Total		482,155	486,521	488,665	538,257	508,257	508,257
1528 - Ambulance Service							
53 Professional/Technical							
001.15.1528.0.53405.00000	Communications Systems	19,146	20,113	20,113	20,197	20,197	20,197
001.15.1528.0.53735.00000	Medical Waste Disposal	261	1,500	1,500	1,500	1,500	1,500
001.15.1528.0.53808.00000	Ambulance Services	370,344	370,344	370,344	381,455	381,455	381,455
Professional/Technical Total		389,751	391,957	391,957	403,152	403,152	403,152
Ambulance Total		389,751	391,957	391,957	403,152	403,152	403,152

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
1530 - Animal Control							
51 Wages-Salaries							
001.15.1530.0.51135.00000	Blue Collar Personnel	101,959	109,926	109,926	148,341	148,341	111,539
001.15.1530.0.51400.00000	Overtime	4,941	10,500	10,500	10,500	10,500	10,500
001.15.1530.0.51805.00000	Longevity	1,250	1,250	1,250	1,250	1,250	1,250
001.15.1530.0.51806.00000	ACO Redemption/ Adoption	175	600	600	700	700	700
Wages-Salaries Total		108,325	122,276	122,276	160,791	160,791	123,989
52 Fringe Benefits							
001.15.1530.0.52010.00000	Worker's Compensation	3,332	3,816	3,816	2,984	2,984	2,984
001.15.1530.0.52100.00000	Social Security	7,960	9,363	9,363	12,301	12,309	9,494
001.15.1530.0.52200.00000	Pension	10,243	10,994	10,994	14,836	14,836	11,155
001.15.1530.0.52220.00000	Insurance, Life, Disability	456	552	552	758	758	560
001.15.1530.0.52235.00000	Health Insurance	10,247	12,532	12,532	46,863	46,863	12,069
001.15.1530.0.52300.00000	Uniforms	1,300	1,506	1,506	1,506	1,506	1,506
Fringe Benefits Total		33,537	38,763	38,763	79,248	79,256	37,768
53 Professional/Technical							
001.15.1530.0.53201.00000	Supplies	1,336	3,000	3,000	3,500	3,500	3,500
001.15.1530.0.53245.00000	Maintenance & Repair	1,012	2,200	2,200	2,000	2,000	2,000
001.15.1530.0.53285.00000	Animal Food	1,223	1,700	1,700	3,000	3,000	3,000
001.15.1530.0.53827.00000	Veterinary Fees	2,578	5,000	5,000	7,000	7,000	7,000
001.15.1530.0.53902.00000	Telephone	984	1,000	1,000	1,100	1,100	1,100
001.15.1530.0.53916.00000	Professional Development	0	250	250	** Reclassified to Training **		
001.15.1530.0.53936.00000	License Fees, Due State	5,505	5,600	5,600	5,700	5,700	5,700
001.15.1530.0.53940.00000	Advertising	89	225	225	175	175	175
001.15.1530.0.53945.00000	Training	200	250	250	550	550	550
001.15.1530.0.53950.00000	Internet Service	1,107	1,500	1,500	2,300	2,300	2,300
Professional/Technical Total		14,033	20,725	20,725	25,325	25,325	25,325
Animal Control Total		155,895	181,764	181,764	265,364	265,372	187,082
1531 - Fire Departments							
51 Wages-Salaries							
001.15.1531.0.51121.00000	Fire Administrator	15,000	15,000	15,000	15,000	15,000	15,000
001.15.1531.0.51130.00000	Clerical Personnel (incl PT Req)	22,280	22,659	23,332	24,704	24,704	24,704
001.15.1531.0.51800.00000	Reward program	67,450	81,500	81,500	88,500	88,500	88,500
001.15.1531.0.51801.00000	Paid on call	274,890	278,880	289,380	282,880	282,880	282,880
001.15.1531.0.51801.00000	Compensation (Additional Duties)	0	10,500	0	12,000	12,000	12,000
Wages-Salaries Total		379,620	408,539	409,212	423,084	423,084	423,084

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
52 Fringe Benefits							
001.15.1531.0.52010.00000	Worker's Compensation	39,042	51,527	51,529	30,428	30,428	30,428
001.15.1531.0.52100.00000	Social Security	28,803	31,254	31,252	32,366	32,366	32,366
001.15.1531.0.52200.00000	Pension	0	1,360	1,397	1,483	1,483	1,483
001.15.1531.0.52220.00000	Insurance, Life, Disability	10,167	10,666	10,669	10,677	10,677	10,677
001.15.1531.0.52225.00000	Physicals	8,789	46,000	46,000	46,000	46,000	46,000
001.15.1531.0.52410.00000	Robert Wolf Incentive Plan	26,500	36,000	36,000	30,000	30,000	30,000
Fringe Benefits Total		113,302	176,807	176,848	150,954	150,954	150,954
53 Professional/Technical							
001.15.1531.0.53102.00000	Electricity	39,466	47,900	47,900	47,900	47,900	47,900
001.15.1531.0.53105.00000	Natural Gas	25,971	25,000	25,000	28,125	28,125	28,125
001.15.1531.0.53200.00000	Hazardous Material Supplies	1,458	1,200	1,200	4,000	4,000	4,000
001.15.1531.0.53201.00000	Supplies	547	1,200	1,200	1,400	1,400	1,400
001.15.1531.0.53208.00000	Equipment	24,999	30,000	30,000	30,000	30,000	30,000
001.15.1531.0.53210.00000	Fire Fighting Equipment	11,739	12,000	12,000	12,000	12,000	12,000
001.15.1531.0.53216.00000	Protective Clothing	14,138	60,000	60,000	100,000	100,000	100,000
001.15.1531.0.53219.00000	Operating Materials	25,273	27,000	27,000	27,000	27,000	27,000
001.15.1531.0.53229.00000	Rescue Equipment	7,895	12,000	12,000	12,000	12,000	12,000
001.15.1531.0.53236.00000	Fire hose, Nozzles, Tools	7,159	8,000	8,000	20,000	20,000	20,000
001.15.1531.0.53242.00000	Foam	2,335	2,500	2,500	0	0	0
001.15.1531.0.53245.00000	Maintenance	3,794	5,500	5,500	5,500	5,500	5,500
001.15.1531.0.53405.00000	Communications Systems	7,032	4,000	4,000	19,000	19,000	19,000
001.15.1531.0.53602.00000	Facility Rent-Newington	1,500	1,500	1,500	1,500	1,500	1,500
001.15.1531.0.53605.00000	Operating Expense Reimbursement	61,189	61,189	61,189	63,452	63,452	63,452
001.15.1531.0.53730.00000	Insurance	0	0	0	50,717	50,717	50,717
001.15.1531.0.53813.00000	Computer Support	10,345	15,000	15,000	0	0	0
001.15.1531.0.53814.00000	Contractual Services	3,025	21,000	21,000	25,000	25,000	25,000
001.15.1531.0.53816.00000	Equipment Testing	27,641	36,000	36,000	36,000	36,000	36,000
001.15.1531.0.53916.00000	Professional Development	165	2,500	2,500	** Reclassified to Training **		
001.15.1531.0.53917.00000	Water & Sewer	1,738	5,500	5,500	5,500	5,500	5,500
001.15.1531.0.53926.00000	Recruitment	0	0	0	10,000	10,000	10,000
001.15.1531.0.53943.00000	Mileage	0	5,000	5,000	5,074	5,074	5,074
001.15.1531.0.53944.00000	Organizational Fees	130	1,500	1,500	1,500	1,500	1,500
001.15.1531.0.53945.00000	Training	18,574	30,000	30,000	32,500	32,500	32,500
Professional/Technical Total		296,113	415,489	415,489	538,168	538,168	538,168
Fire Department Total		789,036	1,000,835	1,001,549	1,112,206	1,112,206	1,112,206

GENERAL FUND BUDGET FY2024/25**EXPENSE**

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
1532 - Police Department							
51 Wages-Salaries							
001.15.1532.0.51100.00000	Department Head	147,290	147,290	152,445	152,446	152,446	152,446
001.15.1532.0.51120.00000	Professional Personnel	147,356	130,185	134,091	197,791	134,091	134,091
001.15.1532.0.51130.00000	Clerical Personnel	163,948	169,370	178,528	184,949	184,949	184,949
001.15.1532.0.51140.00000	Police Personnel	3,483,144	3,875,200	4,008,435	4,344,326	4,344,326	4,344,326
001.15.1532.0.51185.00000	Dispatchers	703,285	705,532	724,679	790,954	790,954	790,954
001.15.1532.0.51305.00000	Commission Secretaries	1,625	1,700	1,700	1,700	1,700	1,700
001.15.1532.0.51400.00000	Overtime	712,171	540,750	540,750	650,000	650,000	650,000
001.15.1532.0.51420.00000	Grant Overtime	0	50,000	50,000	50,000	50,000	50,000
001.15.1532.0.51440.00000	Extra Duty Police Officer	572,999	35,000	35,000	90,000	90,000	90,000
001.15.1532.0.51805.00000	Longevity	21,504	22,489	22,489	21,134	21,134	21,134
001.15.1532.0.51811.00000	In lieu of Sick Pay (Relief)	26,069	70,267	70,267	70,267	70,267	70,267
001.15.1532.0.51820.00000	In lieu of Health Insurance	10,000	11,800	11,800	9,300	9,300	9,300
Wages-Salaries Total		5,989,390	5,759,583	5,930,184	6,562,867	6,499,167	6,499,167
52 Fringe Benefits							
001.15.1532.0.52010.00000	Worker's Compensation	217,488	230,735	230,753	155,054	155,054	155,054
001.15.1532.0.52100.00000	Social Security	427,183	441,298	449,712	502,749	497,876	497,876
001.15.1532.0.52200.00000	Pension	438,830	112,272	151,907	168,834	165,012	165,012
001.15.1532.0.52202.00000	Pension/Actuarial Funding	0	792,891	768,641	924,680	924,680	924,680
001.15.1532.0.52220.00000	Insurance, Life, Disability	112,802	150,121	150,988	106,577	106,228	106,228
001.15.1532.0.52225.00000	Physicals	4,098	10,500	10,500	11,400	11,400	11,400
001.15.1532.0.52235.00000	Health Insurance	883,557	989,350	989,350	1,134,451	1,099,657	1,099,657
001.15.1532.0.52300.00000	Uniforms	70,607	60,150	60,150	135,000	135,000	135,000
001.15.1532.0.52440.00000	Tuition Reimbursement	5,067	8,800	8,800	8,800	8,800	8,800
Fringe Benefits Total		2,159,631	2,796,117	2,820,801	3,147,545	3,103,707	3,103,707

GENERAL FUND BUDGET FY2024/25 EXPENSE

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
53 Professional/Technical							
001.15.1532.0.53101.00000	Telecommunications-Statewide Info	10,352	12,000	12,000	12,000	12,000	12,000
001.15.1532.0.53201.00000	Supplies	5,074	6,000	6,000	7,500	7,500	7,500
001.15.1532.0.53208.00000	Computer Equipment	16,950	0	0	**** Reclassified to Technology ****		
001.15.1532.0.53209.00000	Equipment - Tasers	12,330	12,330	12,330	25,000	25,000	25,000
001.15.1532.0.53211.00000	Computer Materials	1,711	2,000	2,000	3,000	3,000	3,000
001.15.1532.0.53212.00000	Photo Supplies	0	250	250	250	250	250
001.15.1532.0.53219.00000	Operating Materials	10,109	11,000	11,000	32,000	32,000	32,000
001.15.1532.0.53234.00000	Food	722	1,000	1,000	1,000	1,000	1,000
001.15.1532.0.53238.00000	Traffic Lights/Signals	13,998	14,650	14,650	14,650	14,650	14,650
001.15.1532.0.53245.00000	Maintenance	31,574	35,000	35,000	69,500	69,500	69,500
001.15.1532.0.53248.00000	Equipment	7,498	13,000	13,000	19,000	19,000	19,000
001.15.1532.0.53401.00000	Accreditation	4,745	6,500	6,500	7,000	7,000	7,000
001.15.1532.0.53601.00000	Machine Rental	3,288	4,300	4,300	5,000	5,000	5,000
001.15.1532.0.53813.00000	Computer Support	83,083	62,000	62,000	65,100	65,100	65,100
001.15.1532.0.53814.00000	Contractual Services	6,064	5,500	5,500	5,500	5,500	5,500
001.15.1532.0.53826.00000	Towing	546	600	600	1,000	1,000	1,000
001.15.1532.0.53902.00000	Telephone	12,254	15,000	15,000	15,000	15,000	15,000
001.15.1532.0.53903.00000	Copiers	2,843	9,250	9,250	6,250	6,250	6,250
001.15.1532.0.53916.00000	Professional Development	73,506	60,000	60,000	76,000	76,000	76,000
001.15.1532.0.53944.00000	Organizational Fees	3,409	6,609	6,609	7,474	7,474	7,474
001.15.1532.0.53945.00000	Training	650	1,800	1,800	1,800	1,800	1,800
001.15.1532.0.53972.00000	BPD Cadet Program	0	10,000	10,000	10,000	10,000	10,000
001.15.1532.0.53973.00000	Special Teams/Assignments	0	10,000	10,000	10,000	10,000	10,000
Professional/Technical Total		300,707	298,789	298,789	394,024	394,024	394,024
54 Capital Outlays							
001.15.1532.0.54000.00004	Police Vehicles	0	0	200,000	0	0	0
001.15.1532.0.54000.10000	Computer Equipment	0	0	50,000	0	0	0
Capital Outlays Total		0	0	250,000	0	0	0
Police Department Total		8,449,729	8,854,489	9,299,774	10,104,436	9,996,898	9,996,898
1533 - Emergency Management							
52 Fringe Benefits							
001.15.1533.0.52300.00000	Uniforms	0	300	300	300	300	300
Fringe Benefits Total		0	300	300	300	300	300

GENERAL FUND BUDGET FY2024/25 EXPENSE

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
53 Professional/Technical							
001.15.1533.0.53201.00000	Supplies	477	2,000	2,000	2,000	2,000	2,000
001.15.1533.0.53208.00000	Equipment	1,624	3,000	3,000	2,500	2,500	2,500
001.15.1533.0.53759.00000	Civic Ready Notification	0	8,000	8,000	8,250	8,250	8,250
001.15.1533.0.53837.00000	Dam EAP Maint/Contractual Services	0	10,000	10,000	10,000	10,000	10,000
001.15.1533.0.53899.00000	EOC Phone System	6,352	7,000	7,000	7,000	7,000	7,000
001.15.1533.0.53944.00000	Organizational Fees	255	300	300	300	300	300
001.15.1533.0.53945.00000	Training	283	500	500	325	325	325
Professional/Technical Total		8,991	30,800	30,800	30,375	30,375	30,375
Emergency Management Total							
		8,991	31,100	31,100	30,675	30,675	30,675
1534 - Fire Marshal							
51 Wages-Salaries							
001.15.1534.0.51120.00000	Professional Personnel	8,864	17,000	17,000	25,480	25,480	25,480
001.15.1534.0.51125.00000	Mid-Managers Personnel	208,672	217,053	217,053	226,280	226,280	226,280
001.15.1534.0.51400.00000	Overtime	0	2,000	2,000	2,000	2,000	2,000
001.15.1534.0.51805.00000	Longevity	1,300	1,300	1,300	1,300	1,300	1,300
001.15.1534.0.51820.00000	In lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500	2,500
Wages-Salaries Total		221,336	239,853	239,853	257,560	257,560	257,560
52 Fringe Benefits							
001.15.1534.0.52010.00000	Worker's Compensation	23,013	24,136	24,136	15,306	15,306	15,306
001.15.1534.0.52100.00000	Social Security	16,329	18,453	18,453	19,808	19,808	19,808
001.15.1534.0.52200.00000	Pension	17,602	18,204	18,268	18,940	18,940	18,940
001.15.1534.0.52220.00000	Insurance, Life, Disability	949	1,190	1,190	1,242	1,242	1,242
001.15.1534.0.52235.00000	Health Insurance	25,361	27,349	27,349	29,440	29,440	29,440
001.15.1534.0.52300.00000	Uniforms	711	1,200	1,200	1,200	1,200	1,200
Fringe Benefits Total		83,964	90,532	90,596	85,936	85,936	85,936
53 Professional/Technical							
001.15.1534.0.53201.00000	Supplies	329	400	400	400	400	400
001.15.1534.0.53219.00000	Operating Materials	1,081	1,000	1,000	1,000	1,000	1,000
001.15.1534.0.53813.00000	Computer Support	969	1,000	1,000	1,000	1,000	1,000
001.15.1534.0.53916.00000	Professional Development	0	225	225	** Reclassified to Training **		
001.15.1534.0.53918.00000	Fire Prevention	900	1,100	1,100	1,100	1,100	1,100
001.15.1534.0.53944.00000	Organizational Fees	225	325	325	350	350	350
001.15.1534.0.53945.00000	Training	880	1,220	1,220	1,745	1,745	1,745
Professional/Technical Total		4,384	5,270	5,270	5,595	5,595	5,595
Fire Marshal Total		309,684	335,655	335,719	349,091	349,091	349,091

Expenditures

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GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
2035 - Municipal Garage							
51 Wages-Salaries							
001.20.2035.0.51125.00000	Mid-Managers Personnel	106,448	109,109	109,110	112,109	112,109	112,109
001.20.2035.0.51130.00000	Clerical Personnel (incl PT Req)	43,969	45,797	47,056	49,508	49,508	49,508
001.20.2035.0.51135.00000	Blue Collar Personnel	341,595	351,908	351,908	353,016	353,016	353,016
001.20.2035.0.51400.00000	Overtime	5,068	10,000	10,000	15,000	15,000	15,000
001.20.2035.0.51445.00000	Storm Related Overtime	4,711	0	0	***** Reclassified to Public Works *****		
001.20.2035.0.51805.00000	Longevity	2,550	2,550	2,550	2,550	2,550	2,550
Wages-Salaries Total		504,340	519,364	520,624	532,183	532,183	532,183
52 Fringe Benefits							
001.20.2035.0.52010.00000	Worker's Compensation	29,880	30,704	30,709	18,423	18,423	18,423
001.20.2035.0.52100.00000	Social Security	36,562	39,791	39,886	40,771	40,771	40,771
001.20.2035.0.52200.00000	Pension	39,706	42,266	42,342	42,889	42,889	42,889
001.20.2035.0.52220.00000	Insurance, Life, Disability	2,175	2,651	2,658	2,691	2,691	2,691
001.20.2035.0.52235.00000	Health Insurance	84,296	97,428	97,428	101,893	101,893	101,893
001.20.2035.0.52300.00000	Uniforms	5,556	6,252	6,252	6,252	6,252	6,252
Fringe Benefits Total		198,174	219,092	219,275	212,919	212,919	212,919
53 Professional/Technical							
001.20.2035.0.53106.00000	Vehicle Fuel	328,392	425,900	425,900	428,800	428,800	428,800
001.20.2035.0.53109.00000	POL/Chemicals	0	36,000	36,000	36,000	36,000	36,000
001.20.2035.0.53201.00000	Supplies	905	2,000	2,000	2,000	2,000	2,000
001.20.2035.0.53217.00000	Snow Equipment	3,333	10,000	10,000	10,000	10,000	10,000
001.20.2035.0.53218.00000	Tools	3,677	5,000	5,000	5,000	5,000	5,000
001.20.2035.0.53219.00000	Operating Materials	2,257	3,500	3,500	3,500	3,500	3,500
001.20.2035.0.53220.00000	Tires	35,671	46,550	46,550	46,550	46,550	46,550
001.20.2035.0.53233.00000	Vehicle Parts	149,795	140,000	140,000	170,000	170,000	170,000
001.20.2035.0.53245.00000	Maintenance	2,670	5,000	5,000	5,000	5,000	5,000
001.20.2035.0.53248.00000	Equipment	7,385	14,700	14,700	20,000	20,000	20,000
001.20.2035.0.53813.00000	Computer Support	15,449	15,570	15,570	18,680	18,680	18,680
001.20.2035.0.53814.00000	Contractual Services	21,353	30,000	30,000	33,000	33,000	33,000
001.20.2035.0.53826.00000	Towing	2,025	3,000	3,000	0	0	0
001.20.2035.0.53839.00000	Contr. Serv. - Veh. Rebuild	15,314	16,000	16,000	16,000	16,000	16,000
001.20.2035.0.53916.00000	Professional Development	1,276	3,000	3,000	3,000	3,000	3,000
001.20.2035.0.53920.00000	Professional Services	7,188	10,000	10,000	10,000	10,000	10,000
001.20.2035.0.53944.00000	Organizational Fees	0	210	210	140	140	140
Professional/Technical Total		596,689	766,430	766,430	807,670	807,670	807,670

GENERAL FUND BUDGET FY2024/25 EXPENSE

Account	Description	FY23 Actual	FY24		FY25		
			Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
54 Capital Outlays							
001.20.2035.0.54000.00012	Vehicle Reserve	0	0	509,000	0	0	0
001.20.2035.0.54000.00005	Pool Cars (incl Assessor, Bldg Insp, DPW, Nursing)	0	0	0	70,000	70,000	0
Capital Outlays Total		0	0	509,000	70,000	70,000	0
Municipal Garage Total		1,299,203	1,504,886	2,015,329	1,622,772	1,622,772	1,552,772
2036 - Public Works							
51 Wages-Salaries							
001.20.2036.0.51100.00000	Department Head	101,580	101,581	105,135	105,137	105,137	105,137
001.20.2036.0.51125.00000	Mid-Managers Personnel	195,982	198,495	202,495	206,834	206,834	206,834
001.20.2036.0.51130.00000	Clerical Personnel	54,561	54,347	58,757	60,892	60,892	60,892
001.20.2036.0.51445.00000	Storm Related Overtime	0	147,435	143,435	147,435	147,435	147,435
001.20.2036.0.51805.00000	Longevity	3,168	3,168	3,168	3,168	3,168	3,168
Wages-Salaries Total		355,291	505,026	512,990	523,466	523,466	523,466
52 Fringe Benefits							
001.20.2036.0.52010.00000	Worker's Compensation	16,882	27,988	27,994	16,942	16,942	16,942
001.20.2036.0.52100.00000	Social Security	25,395	38,704	39,090	40,115	40,115	40,115
001.20.2036.0.52200.00000	Pension	31,308	31,381	32,425	33,084	33,084	33,084
001.20.2036.0.52220.00000	Insurance, Life, Disability	1,729	1,946	1,976	2,043	2,043	2,043
001.20.2036.0.52235.00000	Health Insurance	74,861	80,490	80,490	86,928	86,928	86,928
001.20.2036.0.52300.00000	Uniforms	330	330	330	330	330	330
Fringe Benefits Total		150,505	180,839	182,306	179,442	179,442	179,442

Expenditures

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GENERAL FUND BUDGET FY2024/25 EXPENSE

Account	Description	FY23		FY24		FY25	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
53 Professional/Technical							
001.20.2036.0.53201.00000	Supplies	926	2,000	2,000	2,500	2,500	2,500
001.20.2036.0.53223.00000	Street Signs	1,651	5,000	5,000	5,000	5,000	5,000
001.20.2036.0.53813.00000	Computer Support	627	1,800	1,800	1,800	1,800	1,800
001.20.2036.0.53814.00000	Contractual Services	15,718	35,000	35,000	95,000	95,000	95,000
001.20.2036.0.53821.00000	GIS Programming	22,821	38,500	38,500	31,900	31,900	31,900
001.20.2036.0.53821.00000	Refuse Disposal (restated to reclassify condo rebates)	1,648,327	1,674,267	1,674,267	1,774,267	1,724,267	1,724,267
001.20.2036.0.53823.00000	Cont.Serv.- Monitoring Well Vet.Pk.	4,700	7,000	7,000	** consolidated into Contractual Services **		
001.20.2036.0.53832.00000	Mat'l Storage Yard Mon.Wells	4,488	8,000	8,000	** consolidated into Contractual Services **		
001.20.2036.0.53836.00000	Monitoring - Newman property	4,306	10,000	10,000	** consolidated into Contractual Services **		
001.20.2036.0.53838.00000	Condo Assoc. Refuse Disposal Refund	160,510	175,733	175,733	175,733	175,733	175,733
001.20.2036.0.53843.00000	Professional Development	385	715	715	715	715	715
001.20.2036.0.53916.00000	Street Lighting	153,600	175,000	175,000	190,000	190,000	190,000
001.20.2036.0.53935.00000	Organizational Fees	528	1,040	1,040	1,040	1,040	1,040
001.20.2036.0.53944.00000	Street Lining	10,000	10,000	10,000	10,000	10,000	10,000
001.20.2036.0.53970.00000	Flood Control Projects	6,715	15,000	15,000	** consolidated into Contractual Services **		
001.20.2036.0.53971.00000	Stormwater Drainage Analysis	2,051	20,000	20,000	** consolidated into Contractual Services **		
Professional/Technical Total		2,037,354	2,179,055	2,179,055	2,287,955	2,237,955	2,237,955
54 Capital Outlays							
001.20.2036.0.54000.00545	Sage Park Parking Lot	0	0	0	400,000	400,000	0
Capital Outlays Total		0	0	0	400,000	400,000	0
Public Works Total		2,543,150	2,864,920	2,874,351	3,390,863	3,340,863	2,940,863
2037 - Highway Department							
51 Wages-Salaries							
001.20.2037.0.51125.00000	Mid-Managers Personnel	183,628	189,858	192,258	197,184	197,184	197,184
001.20.2037.0.51135.00000	Blue Collar Personnel	853,411	872,317	872,317	889,535	889,535	889,535
001.20.2037.0.51400.00000	Overtime	16,206	30,000	30,000	30,000	30,000	30,000
001.20.2037.0.51435.00000	Recycling Center Overtime	5,370	7,600	7,600	7,600	7,600	7,600
001.20.2037.0.51440.00000	Extra Duty Police Officer	11,008	17,500	17,500	17,500	17,500	17,500
001.20.2037.0.51445.00000	Storm Related Overtime	19,307	0	0	**** Reclassified to Public Works ****		
001.20.2037.0.51805.00000	Longevity	9,900	9,900	9,900	9,900	9,900	9,900
001.20.2037.0.51820.00000	In lieu of Health Insurance	4,125	4,300	6,100	4,300	4,300	4,300
Wages-Salaries Total		1,102,954	1,131,475	1,135,675	1,156,019	1,156,019	1,156,019

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
52 Fringe Benefits							
001.20.2037.0.52010.00000	Worker's Compensation	127,939	158,557	158,901	95,689	95,689	95,689
001.20.2037.0.52100.00000	Social Security	77,229	85,518	85,702	87,396	87,396	87,396
001.20.2037.0.52200.00000	Pension	89,662	96,467	96,467	98,484	98,484	98,484
001.20.2037.0.52220.00000	Insurance, Life, Disability	4,751	5,898	5,898	6,018	6,018	6,018
001.20.2037.0.52235.00000	Health Insurance	270,553	282,432	280,632	305,318	305,318	305,318
001.20.2037.0.52300.00000	Uniforms	8,384	9,000	9,000	10,000	10,000	10,000
Fringe Benefits Total		578,518	637,872	636,600	602,905	602,905	602,905
53 Professional/Technical							
001.20.2037.0.53201.00000	Supplies	90	500	500	500	500	500
001.20.2037.0.53208.00000	Equipment	2,657	30,000	30,000	30,000	30,000	30,000
001.20.2037.0.53217.00000	Snow & Ice Materials	168,028	175,000	175,000	175,000	175,000	175,000
001.20.2037.0.53218.00000	Tools	2,375	3,500	3,500	3,500	3,500	3,500
001.20.2037.0.53219.00000	Operating Materials	8,919	14,000	14,000	14,000	14,000	14,000
001.20.2037.0.53231.00000	Safety Equipment	1,621	2,000	2,000	2,000	2,000	2,000
001.20.2037.0.53245.00000	Maintenance	0	250	250	250	250	250
001.20.2037.0.53604.00000	Truck Rental	9,183	40,000	40,000	40,000	40,000	40,000
001.20.2037.0.53807.00000	Tree Removal	49,082	49,000	46,072	49,000	49,000	49,000
001.20.2037.0.53812.00000	Catch Basin Cleaning	98,253	100,000	100,000	100,000	100,000	100,000
001.20.2037.0.53814.00000	Contractual Services	2,000	2,000	2,000	2,000	2,000	2,000
001.20.2037.0.53916.00000	Professional Development	850	4,000	4,000	4,000	4,000	4,000
001.20.2037.0.53944.00000	Organizational Fees	125	255	255	255	255	255
001.20.2037.0.53969.00000	MS4 Stormwater Monitoring	6,269	12,000	12,000	12,000	12,000	12,000
Professional/Technical Total		349,451	432,505	429,577	432,505	432,505	432,505
54 Capital Outlays							
001.20.2037.0.54000.00013	Small dump truck w/ plow & sander	0	0	0	110,000	0	0
001.20.2037.0.54000.00015	Pickup Truck w/ plow	0	0	65,000	70,000	70,000	0
001.20.2037.0.54000.00023	Vehicle Overhaul/Rebuild	0	0	275,000	0	0	0
001.20.2037.0.54000.00121	Guardrail Mower	0	0	0	0	0	0
Capital Outlays Total		0	0	340,000	180,000	70,000	0
Highway Total		2,030,922	2,201,852	2,541,852	2,371,429	2,261,429	2,191,429

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23		FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Adopted	Amended			
2038 - Public Buildings								
51 Wages-Salaries								
001.20.2038.0.51100.00000	Department Head	37,998	43,198	40,198	43,198	43,198	43,198	43,198
001.20.2038.0.51125.00000	Mid-Managers Personnel	56,073	57,283	60,283	56,097	56,097	56,097	56,097
001.20.2038.0.51130.00000	Clerical Personnel	35,310	35,166	36,633	37,451	37,451	37,451	37,451
001.20.2038.0.51135.00000	Blue Collar Personnel	494,069	503,781	503,781	534,177	534,177	534,177	534,177
001.20.2038.0.51400.00000	Overtime	21,828	40,000	39,500	40,000	40,000	40,000	40,000
001.20.2038.0.51805.00000	Longevity	4,745	4,828	4,828	4,438	4,438	4,438	4,438
001.20.2038.0.51805.00000	In lieu of Health Insurance	540	540	540	0	0	0	0
001.20.2038.0.51820.00000		650,563	684,796	685,763	715,361	715,361	715,361	715,361
Wages-Salaries Total								
52 Fringe Benefits								
001.20.2038.0.52010.00000	Worker's Compensation	38,177	40,779	40,783	25,149	25,149	25,149	25,149
001.20.2038.0.52100.00000	Social Security	46,513	52,452	52,526	54,791	54,791	54,791	54,791
001.20.2038.0.52200.00000	Pension	52,389	55,189	55,286	57,118	57,118	57,118	57,118
001.20.2038.0.52220.00000	Insurance, Life, Disability	3,001	3,520	3,525	3,690	3,690	3,690	3,690
001.20.2038.0.52235.00000	Health Insurance	163,648	165,792	165,792	183,792	183,792	183,792	183,792
001.20.2038.0.52300.00000	Uniforms	9,338	12,000	12,000	12,375	12,375	12,375	12,375
001.20.2038.0.52300.00000		313,066	329,732	329,912	336,915	336,915	336,915	336,915
Fringe Benefits Total								
53 Professional/Technical								
001.20.2038.0.53102.00000	Electricity	179,612	280,000	280,000	290,000	290,000	290,000	290,000
001.20.2038.0.53103.00000	Fuel Oil, Heating	0	1,500	1,500	1,500	1,500	1,500	1,500
001.20.2038.0.53105.00000	Natural Gas	107,501	120,000	120,000	135,000	135,000	135,000	135,000
001.20.2038.0.53201.00000	Supplies	1,439	1,500	1,500	1,500	1,500	1,500	1,500
001.20.2038.0.53219.00000	Operating Materials	120,776	130,000	130,000	140,000	140,000	140,000	140,000
001.20.2038.0.53238.00000	Traffic Lights/Signals	1,897	20,000	20,000	20,000	20,000	20,000	20,000
001.20.2038.0.53244.00000	Custodial Supplies	44,828	50,000	50,000	55,000	55,000	55,000	55,000
001.20.2038.0.53245.00000	Maintenance & Repair	0	5,000	5,000	5,000	5,000	5,000	5,000
001.20.2038.0.53251.00000	Townwide Repairs	28,737	30,000	30,000	35,000	35,000	35,000	35,000
001.20.2038.0.53813.00000	Computer Support	3,740	9,500	9,500	10,000	10,000	10,000	10,000
001.20.2038.0.53814.00000	Contractual Services	206,727	235,000	235,000	250,000	250,000	250,000	250,000
001.20.2038.0.53902.00000	Telephone	84,148	110,000	110,000	135,000	135,000	135,000	135,000
001.20.2038.0.53916.00000	Professional Development	493	500	500	** Reclassified to Training **	** Reclassified to Training **	** Reclassified to Training **	** Reclassified to Training **
001.20.2038.0.53917.00000	Water & Sewer	18,792	30,000	30,000	30,000	30,000	30,000	30,000
001.20.2038.0.53944.00000	Organizational Fees	1,305	2,000	2,000	2,000	2,000	2,000	2,000
001.20.2038.0.53945.00000	Training	120	2,000	2,000	2,500	2,500	2,500	2,500
001.20.2038.0.53946.00000	Vandalism	0	1,000	1,000	1,000	1,000	1,000	1,000
001.20.2038.0.53946.00000		800,116	1,028,000	1,028,000	1,113,500	1,113,500	1,113,500	1,113,500
Professional/Technical Total								

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
54 Capital Outlays							
001.20.2038.0.54000.00001	Van	0	0	0	50,000	0	0
001.20.2038.0.54000.00343	IAQ (Community Center)	0	0	0	50,000	50,000	0
001.20.2038.0.54000.00371	Boiler replacement (Timberlin)	0	0	0	25,000	25,000	0
Capital Outlays Total		0	0	0	125,000	75,000	0
Public Building Maintenance Total		1,763,745	2,042,528	2,043,675	2,290,776	2,240,776	2,165,776
2541 - Mobile Home Park							
53 Professional/Technical							
001.25.2541.0.53219.00000	Operating Materials	298	1,000	1,000	1,000	1,000	1,000
001.25.2541.0.53814.00000	Contractual Services	0	0	0	35,000	35,000	35,000
001.25.2541.0.53900.00000	Miscellaneous	0	500	500	1,000	1,000	1,000
001.25.2541.0.53917.00000	Water & Sewer	9,593	12,500	12,500	13,750	13,750	13,750
Professional/Technical Total		9,891	14,000	14,000	50,750	50,750	50,750
Mobile Home Park Total		9,891	14,000	14,000	50,750	50,750	50,750
2542 - Recreation Department							
51 Wages-Salaries							
001.25.2542.0.51100.00000	Department Head	53,045	53,046	54,902	54,903	54,903	54,903
001.25.2542.0.51125.00000	Mid-Managers Personnel	106,448	109,109	109,110	112,109	112,109	112,109
001.25.2542.0.51130.00000	Clerical Personnel	42,630	53,075	54,535	56,309	56,309	56,309
001.25.2542.0.51305.00000	Commission Secretaries	1,125	1,300	1,300	1,300	1,300	1,300
001.25.2542.0.51440.00000	Extra Duty Police Officer	1,692	3,504	3,504	3,504	3,504	3,504
001.25.2542.0.51510.00000	Part-time & Summer Help	11,684	16,016	16,016	16,016	16,016	16,016
001.25.2542.0.51520.00000	Life Guards/Pool Workers	77,035	123,328	123,328	131,897	104,300	104,300
001.25.2542.0.51530.00000	Rec & Instruct Prog Help, PT CommCnr Supvr, PT Rec Supvr	90,347	146,486	146,486	156,323	156,323	156,323
001.25.2542.0.51805.00000	Longevity	1,568	1,300	1,300	1,300	1,300	1,300
001.25.2542.0.51820.00000	In lieu of Health Insurance	2,155	3,750	3,750	0	0	0
Wages-Salaries Total		387,727	510,914	514,230	533,661	506,064	506,064
52 Fringe Benefits							
001.25.2542.0.52010.00000	Worker's Compensation	19,901	26,661	26,667	15,224	15,224	15,224
001.25.2542.0.52100.00000	Social Security	29,027	39,085	39,339	40,826	38,714	38,714
001.25.2542.0.52200.00000	Pension	14,082	17,279	17,553	17,885	17,885	17,885
001.25.2542.0.52220.00000	Insurance, Life, Disability	856	1,087	1,117	1,123	1,123	1,123
001.25.2542.0.52225.00000	Physicals	1,500	1,500	1,500	0	0	0
001.25.2542.0.52235.00000	Health Insurance	24,616	10,727	10,726	52,491	52,491	52,491
Fringe Benefits Total		89,982	96,339	96,901	127,549	125,437	125,437

Expenditures

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GENERAL FUND BUDGET FY2024/25 EXPENSE

Account	Description	FY23 Actual	FY24		FY25	
			Adopted	Amended	Department Requested	Manager Approved
53 Professional/Technical						
001.25.2542.0.53201.00000	Supplies	1,470	2,400	2,400	2,400	2,015
001.25.2542.0.53208.00000	Equipment	5,943	15,000	15,000	15,000	15,000
001.25.2542.0.53245.00000	Maintenance	2,750	3,000	3,000	3,000	3,000
001.25.2542.0.53281.00000	Pool Supplies	3,035	5,800	5,800	5,800	5,800
001.25.2542.0.53400.00000	Programs & Activities	14,371	17,500	17,500	17,500	17,500
001.25.2542.0.53600.00000	Rent	4,864	8,063	8,063	5,923	5,923
001.25.2542.0.53805.00000	Bands	0	350	350	350	350
001.25.2542.0.53810.00000	Background Checks	2,250	4,000	4,000	4,000	4,000
001.25.2542.0.53813.00000	Computer Support	13,148	13,806	13,806	14,500	14,500
001.25.2542.0.53902.00000	Telephone	414	625	625	625	625
001.25.2542.0.53916.00000	Professional Development	60	400	400	** Reclassified to Training **	
001.25.2542.0.53925.00000	Transportation	2,500	3,000	3,000		
001.25.2542.0.53941.00000	Bank Fees for Credit Card Usage	5,561	3,600	3,600	3,000	3,000
001.25.2542.0.53944.00000	Organizational Fees	190	250	250	6,500	6,500
001.25.2542.0.53945.00000	Training	2,078	2,560	2,560	250	250
Professional/Technical Total		58,633	80,354	80,354	2,960	2,960
Recreation Department Total		536,343	687,607	691,485	743,018	712,924
2543 - Golf Course						
51 Wages-Salaries						
001.25.2543.0.51100.00000	Department Head	44,621	75,000	77,625	77,626	77,626
001.25.2543.0.51125.00000	Mid-Managers Personnel	99,273	103,041	103,041	107,434	107,434
001.25.2543.0.51135.00000	Blue Collar Personnel	192,488	200,772	200,772	205,718	205,718
001.25.2543.0.51160.00000	Starters, Rangers	93,339	139,776	139,776	159,708	159,708
001.25.2543.0.51305.00000	Commission Secretary	1,225	1,625	1,625	1,625	1,625
001.25.2543.0.51400.00000	Overtime	21,657	31,226	31,226	31,226	31,226
001.25.2543.0.51510.00000	Part time & Summer Help	36,880	50,000	50,000	50,000	50,000
001.25.2543.0.51805.00000	Longevity	2,050	3,300	3,300	3,300	3,300
Wages-Salaries Total		491,534	604,740	607,365	636,637	636,637
52 Fringe Benefits						
001.25.2543.0.52010.00000	Worker's Compensation	19,506	21,594	21,594	13,492	13,492
001.25.2543.0.52100.00000	Social Security	35,941	46,379	46,580	48,819	48,819
001.25.2543.0.52110.00000	Unemployment Compensation	(864)	17,500	17,500	17,500	17,500
001.25.2543.0.52200.00000	Pension	24,907	32,460	32,723	29,099	29,099
001.25.2543.0.52220.00000	Insurance, Life, Disability	1,190	2,007	2,029	1,703	1,703
001.25.2543.0.52235.00000	Health Insurance	60,679	92,772	92,772	99,844	99,844
001.25.2543.0.52300.00000	Uniforms	3,656	7,000	7,000	7,400	7,400
Fringe Benefits Total		145,014	219,712	220,198	217,857	217,857

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23 Actual	FY24		FY25		
			Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
53 Professional/Technical							
001.25.2543.0.53102.00000	Electricity	44,939	71,105	66,105	70,350	70,350	70,350
001.25.2543.0.53105.00000	Natural Gas	24,855	22,500	22,500	24,107	24,107	24,107
001.25.2543.0.53106.00000	Vehicle Fuel	32,217	51,750	51,750	51,750	51,750	51,750
001.25.2543.0.53201.00000	Supplies	3,224	4,500	4,500	4,500	4,500	4,500
001.25.2543.0.53202.00000	Irrigation	33,243	22,500	22,500	35,000	35,000	35,000
001.25.2543.0.53208.00000	Equipment	7,118	10,000	8,663	10,000	10,000	10,000
001.25.2543.0.53219.00000	Operating Materials	4,895	7,500	7,500	12,500	12,500	12,500
001.25.2543.0.53233.00000	Vehicle Parts	16,964	35,500	35,500	35,500	35,500	35,500
001.25.2543.0.53241.00000	Sand Dvot Mix, & Stone	8,456	13,000	13,000	17,500	17,500	17,500
001.25.2543.0.53243.00000	Fertilizer, Seed, Chemicals	116,250	130,000	130,000	150,000	150,000	150,000
001.25.2543.0.53245.00000	Maintenance & Repair	21,057	30,000	30,000	40,000	40,000	40,000
001.25.2543.0.53501.00000	Pro Share - Cart Revenue	15,133	0	0	0	0	0
001.25.2543.0.53510.00000	Golf Pro - Contractual Services	115,820	90,000	90,000	90,000	90,000	90,000
001.25.2543.0.53513.00000	Range, Green, Trap, Tee, Cart Paths	0	0	0	5,000	5,000	5,000
001.25.2543.0.53603.00000	Golf Cart Lease	52,741	78,750	80,087	80,087	80,087	80,087
001.25.2543.0.53730.00000	Insurance	37,664	32,289	32,289	28,778	28,778	28,778
001.25.2543.0.53813.00000	Computer Support	7,671	17,120	17,120	15,000	15,000	15,000
001.25.2543.0.53823.00000	Refuse Disposal	6,861	7,890	7,890	8,679	8,679	8,679
001.25.2543.0.53902.00000	Telephone	1,624	4,000	4,000	2,000	2,000	2,000
001.25.2543.0.53917.00000	Water & Sewer	8,892	14,641	14,641	17,500	17,500	17,500
001.25.2543.0.53932.00000	Waterway Treatment	4,775	6,000	6,000	7,500	7,500	7,500
001.25.2543.0.53940.00000	Advertising	8,500	10,000	10,000	10,000	10,000	10,000
001.25.2543.0.53941.00000	Bank Fees for Credit Card Usage	32,355	33,241	38,241	38,241	38,241	38,241
001.25.2543.0.53944.00000	Organizational Fees	455	2,000	2,000	1,500	1,500	1,500
001.25.2543.0.53945.00000	Training	225	300	300	500	500	500
001.25.2543.0.53950.00000	Internet Service	5,443	11,762	11,762	3,200	3,200	3,200
Professional/Technical Total		611,377	706,348	706,348	759,192	759,192	759,192
54 Capital Outlays							
001.25.2543.0.54000.00128	Toro Tri-Plex Greensmower	0	0	0	67,359	67,359	67,359
001.25.2543.0.54000.00516	Bridges	0	0	10,000	0	0	0
Capital Outlays Total		0	0	10,000	67,359	67,359	67,359
Golf Course Total		1,247,924	1,530,800	1,543,911	1,681,045	1,681,045	1,681,045

GENERAL FUND BUDGET FY2024/25 EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
2544 - Libraries							
51 Wages-Salaries							
001.25.2544.0.51100.00000	Department Head	92,700	92,702	95,945	101,001	101,001	101,001
001.25.2544.0.51120.00000	Professional Personnel	65,700	77,254	79,943	0	0	0
001.25.2544.0.51125.00000	Mid-Managers Personnel	359,728	380,617	380,617	399,265	399,265	399,265
001.25.2544.0.51130.00000	Clerical Personnel	182,118	182,622	188,994	304,079	304,079	304,079
001.25.2544.0.51305.00000	Commission Secretaries	1,000	1,200	1,200	1,200	1,200	1,200
001.25.2544.0.51325.00000	Substitute	28,932	18,528	18,528	19,152	19,152	19,152
001.25.2544.0.51510.00000	Part time & Summer Help	11,426	15,000	15,000	17,500	17,500	17,500
001.25.2544.0.51805.00000	Longevity	4,500	4,300	4,300	5,150	5,150	5,150
001.25.2544.0.51820.00000	In Lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500	2,500
Wages-Salaries Total		748,604	774,723	787,027	849,847	849,847	849,847
52 Fringe Benefits							
001.25.2544.0.52010.00000	Worker's Compensation	2,976	3,034	3,054	1,714	1,714	1,714
001.25.2544.0.52100.00000	Social Security	53,677	59,267	59,900	65,014	65,014	65,014
001.25.2544.0.52200.00000	Pension	40,882	54,507	54,123	65,427	65,427	65,427
001.25.2544.0.52220.00000	Insurance, Life, Disability	2,880	3,713	3,763	4,385	4,395	4,395
001.25.2544.0.52235.00000	Health Insurance	132,574	143,171	143,171	154,285	154,285	154,285
Fringe Benefits Total		232,989	263,692	264,011	290,825	290,835	290,835
53 Professional/Technical							
001.25.2544.0.53201.00000	Supplies	10,849	12,000	12,000	12,000	12,000	12,000
001.25.2544.0.53208.00000	Equipment	26,637	45,920	45,920	45,920	45,920	45,920
001.25.2544.0.53245.00000	Maintenance	1,514	5,500	5,500	5,500	5,500	5,500
001.25.2544.0.53300.00000	Books, Periodicals	91,484	98,500	98,500	98,500	98,500	98,500
001.25.2544.0.53301.00000	Audio/Video materials	22,341	27,000	27,000	27,000	27,000	27,000
001.25.2544.0.53302.00000	Databases	25,407	30,500	30,500	30,500	30,500	30,500
001.25.2544.0.53304.00000	Data Services	53,950	60,000	60,000	60,000	60,000	60,000
001.25.2544.0.53400.00000	Programs & Activities	5,673	7,000	7,000	7,000	7,000	7,000
001.25.2544.0.53420.00000	Grant to Berlin Library	3,000	3,500	3,500	3,500	3,500	3,500
001.25.2544.0.53421.00000	Grant to East Berlin Library	3,000	3,500	3,500	3,500	3,500	3,500
001.25.2544.0.53903.00000	Copiers	4,192	9,025	9,025	9,025	9,025	9,025
001.25.2544.0.53916.00000	Professional Development	2,177	6,000	6,000	6,000	6,000	6,000
001.25.2544.0.53944.00000	Organizational Fees	1,665	7,600	7,600	7,600	7,600	7,600
Professional/Technical Total		251,889	316,045	316,045	316,045	316,045	316,045
54 Capital Outlays							
001.25.2544.0.54000.01315	Carpeting	3,000	0	0	0	0	0
Capital Outlays Total		3,000	0	0	0	0	0
Library Total		1,236,483	1,354,460	1,367,082	1,456,717	1,456,727	1,456,727

Expenditures

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GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
2545 - Public Grounds							
51 Wages-Salaries							
001.25.2545.0.51125.00000	Mid-Managers Personnel	177,231	185,758	185,758	195,079	195,079	195,079
001.25.2545.0.51130.00000	Clerical Personnel	16,807	0	0	0	0	0
001.25.2545.0.51135.00000	Blue Collar Personnel	495,836	553,948	553,948	572,179	572,179	572,179
001.25.2545.0.51400.00000	Overtime	7,443	15,000	15,000	15,000	15,000	15,000
001.25.2545.0.51445.00000	Storm Related Overtime	14,413	0	0	**** Reclassified to Public Works ****		
001.25.2545.0.51510.00000	Part time & Summer Help	38,899	44,000	44,000	48,000	48,000	48,000
001.25.2545.0.51805.00000	Longevity	4,607	2,600	2,600	2,600	2,600	2,600
001.25.2545.0.51820.00000	In Lieu of Health Insurance	5,446	5,000	5,600	5,000	5,000	5,000
Wages-Salaries Total		760,682	806,306	806,906	837,858	837,858	837,858
52 Fringe Benefits							
001.25.2545.0.52010.00000	Worker's Compensation	42,043	48,331	48,331	29,657	29,657	29,657
001.25.2545.0.52100.00000	Social Security	55,751	61,753	61,753	64,167	64,167	64,167
001.25.2545.0.52200.00000	Pension	46,205	52,533	52,533	54,610	54,610	54,610
001.25.2545.0.52220.00000	Insurance, Life, Disability	3,067	4,057	4,057	4,212	4,212	4,212
001.25.2545.0.52235.00000	Health Insurance	237,547	212,996	212,396	251,089	251,089	251,089
001.25.2545.0.52300.00000	Uniforms	7,975	6,000	6,000	7,000	7,000	7,000
Fringe Benefits Total		392,588	385,670	385,070	410,735	410,735	410,735
53 Professional/Technical							
001.25.2545.0.53102.00000	Electricity	47,121	80,000	80,000	80,000	80,000	80,000
001.25.2545.0.53103.00000	Fuel Oil/Gas, Heating	2,679	3,800	3,800	4,800	4,800	4,800
001.25.2545.0.53104.00000	Christmas Lighting	3,442	4,500	4,500	4,500	4,500	4,500
001.25.2545.0.53201.00000	Supplies	563	600	600	600	600	600
001.25.2545.0.53204.00000	Labor Svcs - Pools & Cemeteries	63,374	65,000	65,000	80,000	80,000	80,000
001.25.2545.0.53207.00000	Playground Safety Surfacing	11,258	0	0	0	0	0
001.25.2545.0.53208.00000	Equipment	34,944	35,000	35,000	37,000	37,000	37,000
001.25.2545.0.53218.00000	Tools	1,864	2,000	2,000	0	0	0
001.25.2545.0.53219.00000	Operating Materials	31,645	40,000	40,000	57,000	57,000	57,000
001.25.2545.0.53221.00000	Fencing	6,420	12,000	12,000	0	0	0
001.25.2545.0.53222.00000	Playground Equipment	19,501	30,000	30,000	25,000	25,000	25,000
001.25.2545.0.53224.00000	Playing Field Improvements	39,766	41,000	41,000	41,000	41,000	41,000
001.25.2545.0.53233.00000	Vehicle Parts	10,499	13,000	13,000	16,000	16,000	16,000
001.25.2545.0.53243.00000	Fertilizer, Seed, Chemicals	27,858	33,000	33,000	33,000	33,000	33,000
001.25.2545.0.53245.00000	Maintenance & Repair	15,156	22,000	22,000	0	0	0
001.25.2545.0.53601.00000	Equipment Rental	7,957	12,000	12,000	12,000	12,000	12,000
001.25.2545.0.53746.00000	Sanitation	13,701	18,000	18,000	18,000	18,000	18,000
001.25.2545.0.53916.00000	Professional Development	7,427	4,220	4,220	4,220	4,220	4,220
001.25.2545.0.53917.00000	Water & Sewer	45,111	40,000	40,000	40,000	40,000	40,000
001.25.2545.0.53932.00000	Waterway Treatment	19,945	25,000	25,000	27,500	27,500	27,500
001.25.2545.0.53933.00000	Sidewalk Maintenance & Repair	10,709	16,000	16,000	16,000	16,000	16,000
001.25.2545.0.53944.00000	Organizational Fees	120	210	210	210	210	210
Professional/Technical Total		421,060	497,330	497,330	496,830	496,830	496,830

Expenditures

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3/27/2024

**GENERAL FUND BUDGET FY2024/25
EXPENSE**

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
54 Capital Outlays							
001.25.2545.0.54000.00013	Dump Truck (with plow & sander)	0	0	0	110,000	0	0
001.25.2545.0.54000.00015	Pick Up Truck (w/ utility body & plow)	0	0	0	70,000	70,000	0
001.25.2545.0.54000.00026	Service Truck (w/ utility body & plow)	0	0	0	80,000	0	0
001.25.2545.0.54000.00027	Snow Equipment	0	0	80,000	0	0	0
001.25.2545.0.54000.00372	Feasibility Study EB Recreation Area	0	0	0	30,000	0	0
001.25.2545.0.54000.00722	Playground Equipment	0	0	200,000	0	0	0
Capital Outlays Total		0	0	280,000	290,000	70,000	0
Public Grounds Total		1,574,330	1,689,306	1,969,306	2,035,423	1,815,423	1,745,423
3052 - Health Department							
53 Professional/Technical							
001.30.3052.0.53824.00000	Regional Health Service	141,078	160,250	160,250	174,673	174,673	174,673
001.30.3052.0.53944.00000	Organizational Fees	1,412	1,412	1,412	1,412	1,412	1,412
Professional/Technical Total		142,490	161,662	161,662	176,085	176,085	176,085
Health Department Total		142,490	161,662	161,662	176,085	176,085	176,085
3053 - Berlin VNA Department							
51 Wages-Salaries							
001.30.3053.0.51125.00000	Mid-Managers Personnel	110,523	115,192	115,192	91,706	91,706	91,706
001.30.3053.0.51130.00000	Clerical Personnel	178,051	146,994	151,036	123,251	119,311	119,311
001.30.3053.0.51145.00000	Nurses	336,153	311,006	311,006	325,195	221,234	221,234
001.30.3053.0.51146.00000	Per Diem Labor	0	0	0	155,000	155,000	155,000
001.30.3053.0.51186.00000	Speech Therapist	2,565	4,470	4,470	** Consolidated into Per Diem Labor **		
001.30.3053.0.51187.00000	Occupational Therapist	3,238	18,500	18,500	** Consolidated into Per Diem Labor **		
001.30.3053.0.51188.00000	Physical Therapist	126,651	129,512	129,512	** Consolidated into Per Diem Labor **		
001.30.3053.0.51190.00000	Social Worker	1,000	4,080	4,080	** Consolidated into Per Diem Labor **		
001.30.3053.0.51300.00000	Health Aides	140,416	112,826	112,826	113,276	0	0
001.30.3053.0.51305.00000	Commission Secretaries	700	1,000	1,000	1,000	1,000	1,000
001.30.3053.0.51400.00000	Overtime	98	1,000	1,000	1,000	1,000	1,000
001.30.3053.0.51805.00000	Longevity	6,050	4,400	4,400	3,200	800	800
001.30.3053.0.51820.00000	In lieu of Health Insurance	5,400	1,800	5,400	1,800	0	0
Wages-Salaries Total		910,845	850,780	858,422	815,428	590,051	590,051
52 Fringe Benefits							
001.30.3053.0.52010.00000	Worker's Compensation	39,024	43,797	43,813	17,767	17,767	17,767
001.30.3053.0.52100.00000	Social Security	64,885	65,089	65,398	62,504	45,263	45,263
001.30.3053.0.52200.00000	Pension	26,716	45,867	46,271	43,105	26,623	26,623
001.30.3053.0.52220.00000	Insurance, Life, Disability	3,124	3,550	3,572	3,223	2,124	2,124
001.30.3053.0.52225.00000	Physicals	3,070	3,800	3,800	16,300	16,300	16,300
001.30.3053.0.52235.00000	Health Insurance	192,634	191,208	187,608	191,970	127,737	127,737
001.30.3053.0.52300.00000	Uniforms	1,479	2,450	2,450	2,450	2,450	2,450
Fringe Benefits Total		330,932	355,761	352,912	337,319	238,264	238,264

Expenditures

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3/27/2024

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23		FY24		FY25		
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved	
53 Professional/Technical								
001.30.3053.0.53201.00000	Supplies	3,852	7,700	7,700	5,500	5,500	5,500	
001.30.3053.0.53208.00000	Computer Equipment	12,000	0	0	0	0	0	
001.30.3053.0.53276.00000	Medical Supplies	5,899	6,510	6,510	6,510	6,510	6,510	
001.30.3053.0.53440.00000	Public Education	1,261	3,000	3,000	3,000	3,000	3,000	
001.30.3053.0.53606.00000	Telemonitor Lease	2,880	6,000	6,000	0	0	0	
001.30.3053.0.53730.00000	Insurance	0	0	0	540	540	540	
001.30.3053.0.53810.00000	Background Checks	638	1,000	1,000	1,000	2,000	2,000	
001.30.3053.0.53813.00000	Computer Support	36,767	42,640	42,640	42,640	44,740	44,740	
001.30.3053.0.53819.00000	Medical Services - Reimbursable	42,921	102,000	102,000	70,000	70,000	70,000	
001.30.3053.0.53902.00000	Telephone	6,718	9,000	9,000	7,000	7,000	7,000	
001.30.3053.0.53903.00000	Copiers	1,750	3,650	3,650	2,500	2,500	2,500	
001.30.3053.0.53916.00000	Professional Development	0	2,850	2,850	** Reclassified to Training **			
001.30.3053.0.53920.00000	Professional Services	17,603	21,300	21,300	24,000	24,000	24,000	
001.30.3053.0.53940.00000	Advertising	8,806	6,000	6,000	8,100	8,100	8,100	
001.30.3053.0.53943.00000	Mileage	1,722	6,000	6,000	3,000	3,000	3,000	
001.30.3053.0.53944.00000	Organizational Fees	17,925	18,170	18,170	17,500	17,500	17,500	
001.30.3053.0.53945.00000	Training	3,803	10,000	10,000	10,000	10,000	10,000	
Professional/Technical Total		164,546	245,820	245,820	201,290	204,390	204,390	
Berlin VNA Department Total		1,406,323	1,452,361	1,457,155	1,354,037	1,032,705	1,032,705	

3054 - Social & Youth Services

51 Wages-Salaries								
001.30.3054.0.51100.00000	Department Head	26,522	26,524	27,451	27,453	27,453	27,453	
001.30.3054.0.51125.00000	Mid-Managers Personnel	157,308	170,345	170,345	150,905	150,905	150,905	
001.30.3054.0.51130.00000	Clerical Personnel	0	0	0	39,701	39,701	39,701	
001.30.3054.0.51155.00000	Secretary-Youth Services	0	1,000	1,000	1,000	1,000	1,000	
001.30.3054.0.51400.00000	Overtime	0	300	300	600	600	600	
001.30.3054.0.51510.00000	Part time & Summer Help	19,703	26,535	26,535	0	0	0	
001.30.3054.0.51805.00000	Longevity	650	1,300	1,300	0	0	0	
001.30.3054.0.51820.00000	In lieu of Health Insurance	1,042	625	3,125	2,500	2,500	2,500	
Wages-Salaries Total		205,224	226,629	230,056	222,159	222,159	222,159	
52 Fringe Benefits								
001.30.3054.0.52010.00000	Worker's Compensation	8,671	11,600	11,600	6,337	6,337	6,337	
001.30.3054.0.52100.00000	Social Security	14,455	17,338	17,409	16,996	16,996	16,996	
001.30.3054.0.52200.00000	Pension	15,260	18,627	18,720	19,122	19,122	19,122	
001.30.3054.0.52220.00000	Insurance, Life, Disability	771	1,080	1,102	1,196	1,196	1,196	
001.30.3054.0.52235.00000	Health Insurance	50,722	54,698	52,198	71,594	71,594	71,594	
Fringe Benefits Total		89,879	103,343	101,029	115,245	115,245	115,245	

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23		FY24		FY25	
		Actual	Amended	Adopted	Amended	Department Requested	Manager Approved
53 Professional/Technical							
001.30.3054.0.53201.00000	Supplies	315	1,000	1,000	1,000	500	500
001.30.3054.0.53412.00000	Welfare	0	2,000	2,000	2,000	2,000	2,000
001.30.3054.0.53415.00000	Emerg Housing assistance	4,200	10,000	10,000	10,000	10,000	10,000
001.30.3054.0.53437.00000	Local Prevention Council Grant	8,306	4,153	4,153	0	0	0
001.30.3054.0.53462.00000	Youth Grant	26,766	23,819	23,819	23,819	0	0
001.30.3054.0.53464.00000	Juvenile Review Board	0	1,000	1,000	1,000	1,000	1,000
001.30.3054.0.53813.00000	Computer Support	125	0	500	500	2,100	2,100
001.30.3054.0.53916.00000	Professional Development	160	595	595	595	500	500
001.30.3054.0.53944.00000	Organizational Fees	39,872	43,067	43,067	43,067	595	595
Professional/Technical Total						16,695	16,695
Social & Youth Services Total		334,976	373,039	374,152	374,152	354,099	354,099
3055 - Senior Services							
51 Wages-Salaries							
001.30.3055.0.51100.00000	Department Head	26,523	26,524	27,451	27,453	27,453	27,453
001.30.3055.0.51125.00000	Mid-Managers Personnel	145,229	151,129	151,129	154,583	154,583	154,583
001.30.3055.0.51130.00000	Clerical Personnel	0	0	0	39,701	0	0
001.30.3055.0.51135.00000	Blue Collar Personnel	81,021	87,200	87,200	89,144	89,144	89,144
001.30.3055.0.51150.00000	Instructors	6,480	7,020	7,020	8,580	8,580	8,580
001.30.3055.0.51305.00000	Commission Secretaries	500	600	600	600	600	600
001.30.3055.0.51400.00000	Overtime	58	500	500	500	500	500
001.30.3055.0.51510.00000	Part time & Summer Help	17,751	27,090	27,090	29,124	29,124	29,124
001.30.3055.0.51805.00000	Longevity	1,300	1,300	1,300	1,300	1,300	1,300
001.30.3055.0.51820.00000	In lieu of Health Insurance	625	625	625	0	0	0
Wages-Salaries Total		279,486	301,988	302,915	338,834	311,284	311,284
52 Fringe Benefits							
001.30.3055.0.52010.00000	Worker's Compensation	11,424	17,356	17,356	10,502	10,502	10,502
001.30.3055.0.52100.00000	Social Security	19,890	23,174	23,174	26,851	23,814	23,814
001.30.3055.0.52200.00000	Pension	13,563	17,706	17,799	20,606	18,223	18,223
001.30.3055.0.52220.00000	Insurance, Life, Disability	1,025	1,285	1,307	1,539	1,321	1,321
001.30.3055.0.52225.00000	Physicals	0	100	100	100	100	100
001.30.3055.0.52235.00000	Health Insurance	63,803	69,156	69,155	71,825	71,825	71,825
001.30.3055.0.52300.00000	Uniforms	655	865	865	865	865	865
Fringe Benefits Total		110,359	129,571	129,756	132,288	126,650	126,650

GENERAL FUND BUDGET FY2024/25
EXPENSE

Account	Description	FY23		FY24		FY25	
		Actual	Adopted	Adopted	Amended	Department Requested	Manager Approved Brd of Fin Approved
53 Professional/Technical							
001.30.3055.0.53019.00000	Senior Center Donations	0			0	1,000	1,000
001.30.3055.0.53201.00000	Supplies	505	700		700	700	700
001.30.3055.0.53219.00000	Operating Materials	2,217	2,000		2,000	4,000	4,000
001.30.3055.0.53400.00000	Programs & Activities	1,500	2,000		2,000	3,000	3,000
001.30.3055.0.53916.00000	Professional Development	540	1,225		1,225	** Reclassified to Training **	
001.30.3055.0.53944.00000	Organizational Fees	292	540		540		
001.30.3055.0.53945.00000	Training	100	300		300	600	600
001.30.3055.0.53952.00000	DSL Service	1,405	1,375		1,375	1,500	1,500
Professional/Technical Total		6,560	8,140		8,140	12,450	12,450
Senior Services Total		396,405	439,699		440,811	483,572	450,384
3559 - Private School Expenses							
51 Wages-Salaries							
001.35.3559.0.51145.00000	Nurses	62,941	78,525		78,525	79,444	79,444
001.35.3559.0.51820.00000	In lieu of Health Insurance	2,500	2,500		2,500	2,500	2,500
Wages-Salaries Total		65,441	81,025		81,025	81,944	81,944
52 Fringe Benefits							
001.35.3559.0.52010.00000	Worker's Compensation	3,773	4,807		4,807	2,871	2,871
001.35.3559.0.52100.00000	Social Security	5,017	6,203		6,203	6,273	6,273
001.35.3559.0.52200.00000	Pension	3,646	3,913		3,978	3,913	3,913
001.35.3559.0.52220.00000	Insurance, Life, Disability	287	418		418	418	418
001.35.3559.0.52225.00000	Physicals	0	300		300	300	300
001.35.3559.0.52310.00000	Uniforms, School Nurses & Aides	350	350		350	350	350
Fringe Benefits Total		13,073	15,991		16,056	14,125	14,125
53 Professional/Technical							
001.35.3559.0.53810.00000	Background Checks	0	215		215	215	215
001.35.3559.0.53819.00000	Medical Services	1,000	1,000		1,000	1,000	1,000
001.35.3559.0.53944.00000	Organizational Fees	110	110		110	110	110
001.35.3559.0.53945.00000	Training	0	340		340	340	340
Professional/Technical Total		1,110	1,665		1,665	1,665	1,665
Private Schools Total		79,624	98,681		98,746	97,734	97,734

GENERAL FUND BUDGET FY2024/25

EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
3560 - Board of Education							
51 Wages-Salaries							
001.35.3560.0.51000.00000	Education Payroll	33,838,548	34,189,761	34,189,761	35,396,945	35,396,945	35,396,945
Wages-Salaries Total		33,838,548	34,189,761	34,189,761	35,396,945	35,396,945	35,396,945
53 Professional/Technical							
001.35.3560.0.53930.00000	General Expenses-Board of Educ.	15,241,863	16,665,310	16,665,310	18,708,147	18,708,147	16,855,147
Professional/Technical Total		15,241,863	16,665,310	16,665,310	18,708,147	18,708,147	16,855,147
Board of Education Total		49,080,411	50,855,071	50,855,071	54,105,092	54,105,092	52,252,092
3561 - School Expenses							
51 Wages-Salaries							
001.35.3561.0.51100.00000	Department Head	57,544	64,797	64,797	64,797	64,797	64,797
001.35.3561.0.51125.00000	Mid-Mgrs Personnel	128,050	133,659	133,659	258,245	258,245	258,245
001.35.3561.0.51130.00000	Clerical Personnel	28,924	28,772	30,063	30,642	30,642	30,642
001.35.3561.0.51135.00000	Blue Collar Personnel	454,639	464,613	464,613	470,447	470,447	470,447
001.35.3561.0.51145.00000	Nurses	535,136	543,164	543,164	597,821	515,737	515,737
001.35.3561.0.51300.00000	Health Aides	81,419	104,735	104,735	112,650	112,650	112,650
001.35.3561.0.51315.00000	Crossing Guards	17,216	23,310	23,310	23,310	23,310	23,310
001.35.3561.0.51400.00000	Overtime - Bldg Maint/Pub Grnds	39,254	53,000	52,500	53,000	53,000	53,000
001.35.3561.0.51500.00000	Summer Programs/Field Trips	29,939	20,000	20,000	20,000	20,000	20,000
001.35.3561.0.51805.00000	Longevity	11,117	11,523	11,523	11,230	11,230	11,230
001.35.3561.0.51820.00000	In lieu of Health Insurance	3,760	1,260	3,761	1,800	1,800	1,800
Wages-Salaries Total		1,386,998	1,448,833	1,452,125	1,643,942	1,561,858	1,561,858
52 Fringe Benefits							
001.35.3561.0.52010.00000	Worker's Compensation	462,315	553,129	553,132	325,987	325,987	325,987
001.35.3561.0.52100.00000	Social Security	98,345	110,936	110,997	119,583	119,583	119,583
001.35.3561.0.52200.00000	Pension - Town (Nurses, Clerical)	100,919	122,642	122,721	129,172	129,172	129,172
001.35.3561.0.52220.00000	Insurance, Life, Disability	5,599	7,416	7,420	7,557	7,552	7,552
001.35.3561.0.52225.00000	Physicals	549	500	500	500	500	500
001.35.3561.0.52235.00000	Health Insurance	367,752	370,992	368,491	383,427	383,427	383,427
001.35.3561.0.52300.00000	Uniforms, Crossing Guards	61	630	630	630	630	630
001.35.3561.0.52310.00000	Uniforms, School Nurses & Aides	4,098	4,900	4,900	4,900	4,900	4,900
Fringe Benefits Total		1,039,638	1,171,145	1,168,791	971,756	971,751	971,751

GENERAL FUND BUDGET FY2024/25

EXPENSE

Account	Description	FY23 Actual	FY24		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
53 Professional/Technical							
001.35.3561.0.53102.00000	Electricity	670,474	1,000,000	1,000,000	1,000,000	900,000	900,000
001.35.3561.0.53102.00356	Electricity - Lighting Control Upgrades	47,882	52,240	52,240	52,240	52,240	52,240
001.35.3561.0.53106.00000	Fuel	1,320	7,500	7,500	7,500	7,500	7,500
001.35.3561.0.53219.00000	Operating Materials	203,839	180,000	180,000	0	0	0
001.35.3561.0.53219.01730	Operating Materials - Facilities	0	0	0	225,000	225,000	225,000
001.35.3561.0.53219.01735	Operating Materials - Public Grounds	0	0	0	10,000	10,000	10,000
001.35.3561.0.53730.00000	Insurance	56,114	188,750	188,750	178,790	178,790	178,790
001.35.3561.0.53810.00000	Background Checks	213	330	330	330	330	330
001.35.3561.0.53813.00000	Computer Support	12,397	19,850	19,850	19,850	19,850	19,850
001.35.3561.0.53814.00000	Contractual Services	419,956	414,000	414,000	0	0	0
001.35.3561.0.53814.01730	Contractual Services - Facilities	0	0	0	500,000	500,000	500,000
001.35.3561.0.53814.01735	Contractual Services - Public Grounds	0	0	0	10,000	10,000	10,000
001.35.3561.0.53823.00000	Refuse Disposal	64,230	64,230	64,230	64,230	64,230	64,230
001.35.3561.0.53840.00000	School Security Guards	388,459	400,113	400,113	412,138	412,138	412,138
001.35.3561.0.53916.00000	Professional Development	250	900	900	** Reclassified to Training **		
001.35.3561.0.53920.00000	Professional Services	26,550	26,550	26,550	23,855	23,855	23,855
001.35.3561.0.53944.00000	Organizational Fees	1,131	1,245	1,245	1,245	1,245	1,245
001.35.3561.0.53945.00000	Training	880	2,790	2,790	3,690	3,690	3,690
001.35.3561.0.53946.00000	Vandalism	0	1,000	1,000	1,000	1,000	1,000
Professional/Technical Total		1,893,694	2,359,498	2,359,498	2,509,868	2,409,868	2,409,868
54 Capital Outlays							
001.35.3561.0.54000.00001	School Vans	0	0	125,000	150,000	150,000	0
001.35.3561.0.54000.00537	Recap Tennis & BB Courts	0	0	75,000	0	0	0
001.35.3561.0.54000.01110	Security Cameras	0	0	195,000	0	0	0
001.35.3561.0.54000.01731	Site & Bldg-Sidewalks - McGee	0	0	0	150,000	150,000	0
001.35.3561.0.54000.01731	Site & Bldg-Fire Suppression BHS closets	0	0	0	166,320	166,320	0
001.35.3561.0.54000.01731	Site & Bldg-Ballast Block Replacement	0	0	0	50,000	50,000	0
001.35.3561.0.54000.01731	Site & Bldg-Door & Hardware -Districtwide	0	0	0	50,000	50,000	0
Capital Outlays Total		0	0	395,000	566,320	566,320	0
School Expense Total		4,320,331	4,979,476	5,375,414	5,691,886	5,509,797	4,943,477

GENERAL FUND BUDGET FY2024/25

EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
4063 - Principal Payments - Town							
59 Principal & Interest							
001.40.4063.0.59500.02030	Issue of 2013	170,000	170,000		170,000	170,000	170,000
001.40.4063.0.59500.02035	Issue of 2014	135,000	135,000		135,000	135,000	135,000
001.40.4063.0.59500.02038	Issue of 2015	40,000	40,000		40,000	40,000	40,000
001.40.4063.0.59500.02039	Issue of 2016	345,000	345,000		345,000	345,000	345,000
001.40.4063.0.59500.02042	June 2016 Refunding	903,000	924,000		937,000	937,000	937,000
001.40.4063.0.59500.02043	Issue of May 2017	400,000	400,000		400,000	400,000	400,000
001.40.4063.0.59500.02049	Issue of June 2019	700,000	700,000		700,000	700,000	700,000
001.40.4063.0.59500.02052	Issue of June 2020	420,000	420,000		420,000	420,000	420,000
001.40.4063.0.59500.02055	Issue of June 2024	0	0		200,500	200,500	0
Principal & Interest Total		3,113,000	3,134,000		3,347,500	3,347,500	3,147,000
Principal-Town Total							
		3,113,000	3,134,000		3,347,500	3,347,500	3,147,000

4064 - Principal Payments - Schools

59 Principal & Interest								
001.40.4064.0.59500.02030	Issue of 2013	335,000	335,000	335,000	335,000	335,000	335,000	335,000
001.40.4064.0.59500.02035	Issue of 2014	865,000	865,000	865,000	865,000	860,000	860,000	860,000
001.40.4064.0.59500.02038	Issue of 2015	685,000	685,000	685,000	685,000	685,000	685,000	685,000
001.40.4064.0.59500.02039	Issue of 2016	685,000	685,000	685,000	685,000	685,000	685,000	685,000
001.40.4064.0.59500.02042	June 2016 Refunding	587,000	606,000	606,000	606,000	623,000	623,000	623,000
001.40.4064.0.59500.02043	Issue of May 2017	50,000	50,000	50,000	50,000	50,000	50,000	50,000
001.40.4064.0.59500.02055	Issue of June 2024	0	0	0	0	334,500	334,500	0
Principal & Interest Total		3,207,000	3,226,000	3,226,000	3,226,000	3,572,500	3,572,500	3,238,000
Principal-Schools Total		3,207,000	3,226,000	3,226,000	3,226,000	3,572,500	3,572,500	3,238,000

4065 - Interest Payments - Town

59 Principal & Interest								
001.40.4065.0.59500.02030	Issue of 2013	46,091	40,789	40,789	40,789	36,149	36,149	36,149
001.40.4065.0.59500.02035	Issue of 2014	47,004	40,504	40,504	40,504	35,314	35,314	35,314
001.40.4065.0.59500.02038	Issue of 2015	14,508	13,313	13,313	13,313	12,466	12,466	12,466
001.40.4065.0.59500.02039	Issue of 2016	68,724	59,660	59,660	59,660	50,596	50,596	50,596
001.40.4065.0.59500.02042	June 2016 Refunding	64,759	44,265	44,265	44,265	32,214	32,214	32,214
001.40.4065.0.59500.02043	Issue of May 2017	7,059	5,698	5,698	5,698	4,337	4,337	4,337
001.40.4065.0.59500.02049	Issue of June 2019	129,000	101,000	101,000	101,000	73,000	73,000	73,000
001.40.4065.0.59500.02052	Issue of June 2020	153,300	132,300	132,300	132,300	111,300	111,300	111,300
001.40.4065.0.59500.02053	Issue of June 2023	0	155,000	155,000	155,000	0	0	0
001.40.4065.0.59500.02055	Issue of June 2024	0	0	0	0	80,200	80,200	80,200
Principal & Interest Total		530,444	592,529	592,529	592,529	435,576	435,576	435,576
Interest - Town Total		530,444	592,529	592,529	592,529	435,576	435,576	435,576

GENERAL FUND BUDGET FY2024/25

EXPENSE

Account	Description	FY23	FY24		Department Requested	Manager Approved	Brd of Fin Approved
		Actual	Adopted	Amended			
4066 - Interest Payments - Schools							
59 Principal & Interest							
001.40.4066.0.59500.02030	Issue of 2013	85,597	75,750	75,750	67,133	67,133	67,133
001.40.4066.0.59500.02035	Issue of 2014	314,565	271,065	271,065	236,331	236,331	236,331
001.40.4066.0.59500.02038	Issue of 2015	249,286	228,732	228,732	214,173	214,173	214,173
001.40.4066.0.59500.02039	Issue of 2016	243,657	211,522	211,522	179,386	179,386	179,386
001.40.4066.0.59500.02042	June 2016 Refunding	101,291	69,235	69,235	50,386	50,386	50,386
001.40.4066.0.59500.02043	Issue of May 2017	57,110	46,097	46,097	35,083	35,083	35,083
001.40.4066.0.59500.02055	Issue of June 2024	0	0	0	133,800	133,800	133,800
Principal & Interest Total		1,051,506	902,401	902,401	916,292	916,292	916,292
Interest - Schools Total		1,051,506	902,401	902,401	916,292	916,292	916,292
4567 - Transfers - Town							
59 Transfers							
001.45.4567.0.59615.00000	Trans - Cap Non-Recurring	115,083	0	0	0	0	0
001.45.4567.0.59622.00000	Trans.- Other Funds	65,000	65,000	65,000	75,000	75,000	75,000
001.45.4567.0.59622.00000	Trans - Land Acq & Dev Fund	0	25,000	25,000	25,000	25,000	25,000
001.45.4567.0.59622.00000	Trans - Local Match for Grants	0	0	0	400,000	400,000	0
001.45.4567.0.59622.00000	Trans - Cap Non-Recurring	1,726,000	0	1,000,000	0	0	0
001.45.4567.0.59622.00000	Trans.- Energy & Streetlight Lease Fund	719,500	719,500	719,500	660,000	660,000	660,000
001.45.4567.0.59622.00000	Trans. - Business Continuity Fund	50,000	50,000	50,000	50,000	50,000	50,000
001.45.4567.0.59622.00000	Trans. - Plan of Conser. & Dev.	35,120	25,000	25,000	25,000	25,000	25,000
001.45.4567.0.59624.00000	Transfer to Revaluation Fund	72,500	72,500	72,500	72,500	72,500	72,500
Transfers Total		2,783,203	957,000	1,957,000	1,307,500	1,307,500	907,500
Transfers - Town Total		2,783,203	957,000	1,957,000	1,307,500	1,307,500	907,500
General Fund Total		95,970,025	99,612,696	102,396,696	108,092,917	106,765,146	102,822,534

WCC BUDGET FY2024/25

	2023
	Actual
Water Fund Total Expense	1,586,399
Sewer Fund Total Expense	2,964,054
	<u>4,550,453</u>

	2024	
	Adopted Budget	Amended Budget
	2,204,023	4,409,314
	3,544,839	3,544,839
	<u>5,748,862</u>	<u>7,954,153</u>

	2025	
	Dept Head Requested	Town Mgr Approved
	4,450,103	4,450,103
	3,837,366	3,837,366
	<u>8,287,469</u>	<u>8,287,469</u>

	Bd. of Fin. Approved
	4,450,103
	3,837,366
	<u>8,287,469</u>

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WCC BUDGET FY2024/25

Fund 843 - Water Fund - Revenues

	FY23 Actual	FY24		Department Requested	FY25	
		Adopted	Amended		Town Mgr Approved	Bd. of Fin. Approved
170 Use Ret. Earn.						
843.50.5039.8.49201.00000		244,623	2,449,914	2,377,903	2,377,903	2,377,903
Use FB Total	0	244,623	2,449,914	2,377,903	2,377,903	2,377,903
272 Sale-Water						
843.50.5039.1.42813.00000	1,517,049	1,451,200	1,451,200	1,500,000	1,500,000	1,500,000
843.50.5039.1.42815.00000	473,965	426,000	426,000	450,000	450,000	450,000
Sale-Water Total	1,991,014	1,877,200	1,877,200	1,950,000	1,950,000	1,950,000
273 Misc Rev						
843.50.5039.2.45500.00000	7,682	0	0	0	0	0
843.50.5039.2.44800.00000	222,032	0	0	0	0	0
843.50.5039.1.42823.00000	2,625	2,200	2,200	2,200	2,200	2,200
843.50.5039.1.42830.00000	0	35,000	35,000	30,000	30,000	30,000
Misc Rev Total	232,339	37,200	37,200	32,200	32,200	32,200
275 Assessment						
843.50.5039.5.41106.00000	33,102	0	0	0	0	0
843.50.5039.1.42817.00000	33,638	10,000	10,000	10,000	10,000	10,000
Assessment Total	66,740	10,000	10,000	10,000	10,000	10,000
276 Int-Assess						
843.50.5039.5.41303.00000	297	0	0	0	0	0
Int-asses Total	297	0	0	0	0	0
277 Int-Inv						
843.50.5039.7.45108.00000	67,310	30,000	30,000	75,000	75,000	75,000
843.50.5039.7.45106.00000	6,183	5,000	5,000	5,000	5,000	5,000
Int-Inv Total	73,492	35,000	35,000	80,000	80,000	80,000
Water Fund Total Revenue	2,363,882	2,204,023	4,409,314	4,450,103	4,450,103	4,450,103

WCC BUDGET FY2024/25

Fund 843 - Water Fund - Expenses

5081 - Purchase-Water/Sewer Main

843.50.5081.0.56501.00000	Prch Water
Purch Wat Total	

5082 - SourceSupply/Sewer Trmt.

843.50.5082.0.56601.00000	Oper Supp
Sourc Supp Total	

5083 - Pumping Expense

843.50.5083.0.56701.00000	Pur Power
843.50.5083.0.56702.00000	Power Elton
843.50.5083.0.56703.00000	Oper-Woodlawn
843.50.5083.0.56706.00000	Maint-Elton
843.50.5083.0.56712.00000	Electrician
Pump. Exp Total	

5084 - Transmission & Distribution

843.50.5084.0.56801.00000	Trans/Dist
843.50.5084.0.56802.00000	Services
843.50.5084.0.56803.00000	Meters
843.50.5084.0.56806.00000	Trn & Dist
843.50.5084.0.56807.00000	Structures
843.50.5084.0.56808.00000	Lease ROW RR
843.50.5084.0.56809.00000	Tools - Line Locator
843.50.5084.0.56813.00000	Maint-Mains
843.50.5084.0.56816.00000	Maint-Hydrants
843.50.5084.0.56819.00000	Misc. Water Main Work
843.50.5084.0.56821.00000	Elton Rd Well Generator Maintenance
843.50.5084.0.58033.00000	Water Projects Loan Interest
Trans/Dist Total	

5085 - Assessment Due Town

843.50.5085.0.56851.00000	Assess. TOB
Assess - TOB Total	

5086 - Administration

843.50.5086.0.53814.00000	Contractual Services
843.50.5086.0.53903.00000	Copying
843.50.5086.0.56921.00000	Supplies
843.50.5086.0.56922.00000	Water Supply Plan Update

Water

4/19

FY23 Actual	FY24		Department Requested	FY25		Bd. of Fin. Approved
	Adopted	Amended		Town Mgr Approved		
707,304	750,000	750,000	800,000	800,000	800,000	800,000
707,304	750,000	750,000	800,000	800,000	800,000	800,000
20,278	40,000	40,000	45,000	45,000	45,000	45,000
20,278	40,000	40,000	45,000	45,000	45,000	45,000
3,122	5,000	5,000	5,000	5,000	5,000	5,000
55,525	75,000	75,000	75,000	75,000	75,000	75,000
0	1,500	1,500	1,500	1,500	1,500	1,500
1,229	12,000	12,000	12,000	12,000	12,000	12,000
325	6,000	6,000	6,000	6,000	6,000	6,000
60,202	99,500	99,500	99,500	99,500	99,500	99,500
14,536	30,000	30,000	30,000	30,000	30,000	30,000
15,138	20,000	20,000	20,000	20,000	20,000	20,000
0	20,000	20,000	20,000	20,000	20,000	20,000
0	1,000	1,000	1,000	1,000	1,000	1,000
0	1,000	1,000	1,000	1,000	1,000	1,000
6,991	11,500	11,500	11,500	11,500	11,500	11,500
0	5,000	5,000	5,000	5,000	5,000	5,000
18,965	60,000	60,000	75,000	75,000	75,000	75,000
400	5,000	5,000	5,000	5,000	5,000	5,000
0	47,000	47,000	47,000	47,000	47,000	47,000
0	5,000	5,000	5,000	5,000	5,000	5,000
0	35,000	35,000	22,500	22,500	22,500	22,500
56,031	240,500	240,500	243,000	243,000	243,000	243,000
0	0	0	0	0	0	0
0	0	0	0	0	0	0
19,674	70,000	70,000	70,000	70,000	70,000	70,000
808	1,000	1,000	1,000	1,000	1,000	1,000
2,574	9,000	9,000	9,000	9,000	9,000	9,000
0	5,000	5,000	0	0	0	0

WCC BUDGET FY2024/25

	FY23 Actual	FY24		Department Requested	FY25	
		Adopted	Amended		Town Mgr Approved	Bd. of Fin. Approved
843.50.5086.0.56923.0.00000 Auditor	4,080	4,201	4,201	4,332	4,332	4,332
843.50.5086.0.56924.0.00000 Consulting	39,869	116,667	116,667	200,000	200,000	200,000
843.50.5086.0.56925.0.00000 Insurance	31,692	21,527	21,527	19,186	19,186	19,186
843.50.5086.0.56930.0.00000 General Exp.	7,462	10,000	10,000	10,000	10,000	10,000
843.50.5086.0.56932.0.00000 Org.Fees	2,607	3,550	3,550	3,550	3,550	3,550
843.50.5086.0.56933.0.00000 Prof.Devel.	5,186	6,300	6,300	6,300	6,300	6,300
843.50.5086.0.56934.0.00000 Training	570	2,800	2,800	2,800	2,800	2,800
843.50.5086.0.56941.0.00000 Mileage	0	300	300	300	300	300
843.50.5086.0.56942.0.00000 Gas & Oil	13,059	8,000	8,000	8,000	8,000	8,000
843.50.5086.0.56943.0.00000 Parts	3,047	2,500	2,500	2,500	2,500	2,500
843.50.5086.0.56944.0.00000 Labor	2,400	2,500	2,500	2,500	2,500	2,500
843.50.5086.0.56951.0.00000 Computer Services	1,969	3,000	3,000	3,000	3,000	3,000
Admin. Total	134,998	266,345	266,345	342,468	342,468	342,468
5088 - Capital Expenditures						
843.50.5088.0.58047.0.00000 Hydrants	0	30,000	60,000	20,000	20,000	20,000
843.50.5088.0.58069.0.00000 Elton Road Well		0	40,145	40,145	40,145	40,145
843.50.5088.0.58071.0.00000 Pick up truck		0	62,500	62,500	62,500	62,500
843.50.5088.0.58074.0.00000 Radio Frequency Meters	0	60,000	60,000	60,000	60,000	60,000
843.50.5088.0.58099.0.00000 Rf Meter Reading Equipment		0	24,411	40,000	40,000	40,000
843.50.5088.0.58105.0.00000 Water Main Relining East Berlin	0	0	1,993,000	1,993,000	1,993,000	1,993,000
843.50.5088.0.58107.0.00000 Upgrade Meter Pits		0	15,235	15,235	15,235	15,235
843.50.5088.0.58110.0.00000 Berlin Tpk Main Upgrade		0	40,000	40,000	40,000	40,000
Capital Total	0	90,000	2,295,291	2,270,880	2,270,880	2,270,880
5091 - Salaries & Fringes - Administration						
843.50.5091.0.51100.0.00000 Dept Head	22,618	23,369	23,369	23,256	23,256	23,256
843.50.5091.0.51125.0.00000 Mid-Managers Personnel	74,329	69,763	69,763	71,624	71,624	71,624
843.50.5091.0.51130.0.00000 Clerical	6,421	6,394	6,394	7,176	7,176	7,176
843.50.5091.0.51305.0.00000 Comm Secretary	581	800	800	800	800	800
843.50.5091.0.51400.0.00000 Overtime	0	3,000	3,000	3,000	3,000	3,000
843.50.5091.0.51510.0.00000 Part time & Summer Help	0	15,000	15,000	18,000	18,000	18,000
843.50.5091.0.51805.0.00000 Longevity	323	322	322	322	322	322
843.50.5091.0.52010.0.00000 Worker's Compensation	2,683	2,885	2,885	1,476	1,476	1,476
843.50.5091.0.52100.0.00000 Social Security	7,763	9,077	9,077	9,500	9,500	9,500
843.50.5091.0.52200.0.00000 Pension	9,570	4,218	4,218	4,289	4,289	4,289
843.50.5091.0.52220.0.00000 Ins-Life	438	633	633	662	662	662
843.50.5091.0.52235.0.00000 Health Ins	9,380	10,514	10,514	11,357	11,357	11,357
Admin Salaries & Fringes Total	134,105	145,975	145,975	151,462	151,462	151,462
5092 - Salaries & Fringes - Operations						
843.50.5092.0.51125.0.00000 Mid-Managers Personnel	60,741	60,614	60,614	62,900	62,900	62,900

WCC BUDGET FY2024/25

	FY23	FY24		FY25		
	Actual	Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
843.50.5092.0.51135.00000	152,734	151,600	151,600	152,257	152,257	152,257
843.50.5092.0.51400.00000	24,824	30,000	30,000	30,000	30,000	30,000
843.50.5092.0.51440.00000	301	2,000	2,000	2,000	2,000	2,000
843.50.5092.0.51805.00000	1,709	1,701	1,701	1,701	1,701	1,701
843.50.5092.0.52010.00000	22,410	21,981	21,981	13,282	13,282	13,282
843.50.5092.0.52100.00000	17,128	18,827	18,827	19,052	19,052	19,052
843.50.5092.0.52200.00000	19,627	21,223	21,223	21,517	21,517	21,517
843.50.5092.0.52220.00000	950	1,166	1,166	1,182	1,182	1,182
843.50.5092.0.52225.00000	200	200	200	200	200	200
843.50.5092.0.52235.00000	79,958	85,636	85,636	72,984	72,984	72,984
843.50.5092.0.52300.00000	2,872	3,000	3,000	3,000	3,000	3,000
Opns Salaries & Fringes Total	383,453	397,948	397,948	380,075	380,075	380,075

WCC BUDGET FY2024/25

	FY23 Actual	FY24		Department Requested	FY25		Bd. of Fin. Approved
		Adopted	Amended		Town Mgr Approved		
5093 - Depreciation							
843.50.5093.0.57001.00000	9,546	12,296	12,296	11,300	11,300		11,300
843.50.5093.0.57002.00000	312	340	340	0	0		0
843.50.5093.0.57003.00000	5,667	5,275	5,275	5,668	5,668		5,668
843.50.5093.0.57004.00000	25,468	26,469	26,469	25,469	25,469		25,469
843.50.5093.0.57006.00000	966	1,790	1,790	0	0		0
843.50.5093.0.57007.00000	7,948	66,437	66,437	11,079	11,079		11,079
843.50.5093.0.57010.00000	8,814	8,814	8,814	8,814	8,814		8,814
843.50.5093.0.57011.00000	3,531	3,531	3,531	3,531	3,531		3,531
843.50.5093.0.57012.00000	5,079	6,576	6,576	7,079	7,079		7,079
843.50.5093.0.57013.00000	18,198	22,102	22,102	24,653	24,653		24,653
843.50.5093.0.57014.00000	0	15,625	15,625	15,625	15,625		15,625
Deprec. Total	85,529	169,255	169,255	113,218	113,218		113,218
5094 - Transfers to Other Funds							
843.50.5094.0.59619.00000	4,500	4,500	4,500	4,500	4,500		4,500
Transfers Total	4,500	4,500	4,500	4,500	4,500		4,500
Water Fund Total Expense	1,586,399	2,204,023	4,409,314	4,450,103	4,450,103		4,450,103

TOWN OF BERLIN
FUND 843 - WATER

FY 2024/25
Budget Input
1-Dec-23

Account	Account Description	24/25 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
843.50.5039.8.49201.00000	Use of Retained Earnings	2,377,903	Retained Earnings to offset expenses
	Total 170	2,377,903	
272 - Sale of Water			
843.50.5039.1.42813.00000	Metered Sales to Public	1,500,000	Residential, Commercial, Industrial sales.
843.50.5039.1.42815.00000	Public Authority	450,000	Worthington Fire District. Kensington Fire District
	Total 272	1,950,000	
273 - Miscellaneous Revenue			
843.50.5039.2.45500.00000	Misc Operating Inc.	0	Water main air testing (and others service to customers)
843.50.5039.1.42823.00000	Permits	2,200	Water Permits for service connections (construction)
843.50.5039.1.42830.00000	Water Charge for Loan Funding	30,000	Surcharge on bills for interest portion of 2023 DWSRF loan
	Total 273	32,200	
275 - Connection/ Assessment Charges			
843.50.5039.5.41106.00000	Assessment Revenue	0	Developers and others connecting to the Berlin Water System, using the installment plan
843.50.5039.1.42817.00000	Misc. Connection Charges	10,000	Developers and others connecting to the Berlin Water System (paid in full)
	Total 275	10,000	
276 - Interest/ Assessments			
843.50.5039.5.41303.00000	Interest/ Assessments	0	7.5% interest charged those using the installment payment plan
	Total 276	0	
277 - Interest/ Investments			
843.50.5039.7.45109.00000	Interest/ Investments	75,000	Interest derived from Finance investments Re: WCC
843.50.5039.7.45106.00000	Int Income -Miscellaneous	5,000	Interest on unpaid Water & Sewer Bills
	Total 277	80,000	
	TOTAL REVENUES	4,450,103	
EXPENDITURES			
5081-Purchase of Water			
843.50.5081.0.56501.00000	Purchase of Water	800,000	Purchase Water-NB, Cromwell, Kensington, & MDC. Increased fees by Cromwell,KFD and MDC.
	Total 181	800,000	
5082-Source of Supply			
843.50.5082.0.56601.00000	Source of Supply	45,000	Purchase chemicals and testing for water
	Total 182	45,000	
5083-Pumping Expense			
843.50.5083.0.56701.00000	Power-Pump Stations	5,000	CL&P Electric for Woodlawn, Rowly St, Quincy Trail
843.50.5083.0.56702.00000	Power- Ellton	75,000	CL&P Electric for Ellton well sites (expect efficiency from new pump)
843.50.5083.0.56703.00000	Operation-Woodlawn	1,500	AT&T Alarm Systems
843.50.5083.0.56706.00000	Maint. - Ellton	12,000	General Maintenance to Pumps Various Locations, Improvements from new well
843.50.5083.0.56712.00000	Electrician	6,000	Electrical Repairs & Maint. for pumps by local electrician. Relocate alarm, security cameras, new pump
	Total 183	99,500	
5084-Transmission/ Distribution			
843.50.5084.0.56801.00000	Transmission/ Distribution	30,000	Monitoring, Adjustments & Repairs, Leak Detection, Pressure Reducing Valves, etc.
843.50.5084.0.56802.00000	Services	20,000	Residential Water Service Additions & Repair
843.50.5084.0.56803.00000	Meters	20,000	Purchase of meters- irrigation etc.
843.50.5084.0.56806.00000	Other Trans. Distribution	1,000	Miscellaneous Transmission / Distribution
843.50.5084.0.56807.00000	Structures & Improvements	1,000	Minor WCC Structure Repairs - Doors

Account	Account Description	24/25 Budget	Supporting Description of Activity
843.50.5084.0.56808.00000	Lease ROW RR	11,500	Annual Lease With AMTRAK
843.50.5084.0.56809.00000	Small Hand Tools	5,000	Purchase of Small Tools for Staff
843.50.5084.0.56813.00000	Maintenance-Mains	75,000	Water main breaks, curb box repairs, etc.
843.50.5084.0.56816.00000	Maintenance-Hydrants	5,000	Repairs To Hydrants Due To Motor Vehicle Accidents
843.50.5084.0.56819.00000	Misc. Water Main Work	47,000	Miscellaneous Water Main Work, Appurtenances
843.50.5084.0.56820.00000	Elton Rd Well Generator Maintenance	5,000	Elton Rd. Well Generator Maintenance
843.50.5084.0.56833.00000	Water Projects Loan Interest	22,500	
	Total 184	243,000	
5085-Assessment/ connection Charges			
843.50.5085.56851.00000	Assessment Due TOB	0	Jurisdictions outside WCC but served by WCC
	Total 185	0	
5086-Administration			
843.50.5086.0.53814.00000	Contractual Services	70,000	Emergency Water Main Services, generator repairs, electrical repairs, pumps, meters, wells.
843.50.5086.0.53903.00000	Copying	1,000	Copy Expenses & Lease of Copier
843.50.5086.0.56921.00000	Supplies and Telephones	9,000	Printing, Postage For W/S Bills
843.50.5086.0.56922.00000	Water Supply Plan Update	0	State Dept of Public Health Water Supply Plan, Complete.
843.50.5086.0.56923.00000	Auditor	4,332	WCC portion of the Town Audit
843.50.5086.0.56924.00000	Consultants	200,000	Consulting Outside Engineers - Applications, Permitting, Rate Study (\$77k).
843.50.5086.0.56925.00000	Insurance	19,186	TOB protection from suits
843.50.5086.0.56930.00000	Miscellaneous Expense	10,000	Town Clerk Fees, Liens, Ads In Newspapers, Fax phone line
843.50.5086.0.56932.00000	Organizational Fees	3,550	Dues for AWWA, ASRWAA, Mueller Co, CTWWA - Jarena, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56933.00000	Prof. Development.	6,300	Seminars For WCC Personnel - Jarena, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56934.00000	Training	2,800	AWWA training schedules - Jarena, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56942.00000	Mileage	300	Mileage reimbursements when employees use their own vehicles.
843.50.5086.0.56942.00000	Gas & Oil	8,000	Three vehicles, generator, misc. pumps generators)
843.50.5086.0.56943.00000	Parts	2,500	Motor vehicle repair parts
843.50.5086.0.56944.00000	Labor Distribution	2,500	Mechanic labor for motor vehicle repairs
843.50.5086.0.56951.00000	Computer Services	3,000	Computer assistance from outside Consultants- GIS Software
	Total 186	342,468	
5088-Capital Expenditures			
843.50.5088.0.58047.00000	Hydrant Rep. Program	20,000	Replacement & repair of fire hydrant systems
843.50.5088.0.58069.00000	Elton Road Well	40,145	
843.50.5088.0.58071.00000	Pick up truck	62,500	
843.50.5088.0.58074.00000	Radio Frequency Meters	60,000	
843.50.5088.0.58099.00000	Rf Meter Reading Equipment	40,000	Replacement of water meters and updating with Rf units.
843.50.5088.0.58105.00000	Water Main Relining East Berlin	1,993,000	To reline the water distribution system in East Berlin.
843.50.5088.0.58107.00000	Upgrade Meter Pits	15,235	
843.50.5088.0.58110.00000	Berlin Tpk Main Upgrade	40,000	
	Total 188	2,270,880	
5091-Wages & Fringes Administration			
843.50.5091.0.51100.00000	Dept Head	23,256	WCC pays 1/4 of Public Works Director salary, of which 2/3 is allocated to Water.
843.50.5091.0.51125.00000	Mid Mgmt	71,624	Salary allocation (2/3) for WCC Manager who is a member of the Mid-Managers union. Also includes 25% of Deputy Director of Public Works salary, of which 2/3 is allocated to Water. Amount budgeted is based on the negotiated contract schedule for 2024-25. The contract expires 6/30/22.
843.50.5091.0.51130.00000	Clerical	7,176	Employee is a member of the White-Collar collective bargaining unit. Amount budgeted is based on the 2024-25 contract amount. Contract expires 6/30/26.
843.50.5091.0.51305.00000	Comm Secretary	800	WCC Secretary \$100 per meeting for 12 meetings (see sewer portion).
843.50.5091.0.51400.00000	Overtime	3,000	Clerical overtime (i.e. lien research, billing conversion)

Account	Account Description	24/25 Budget	Supporting Description of Activity
843.50.5091.0.51510.00000	Part time & Summer Help	18,000	Includes part time work on liens and summer help with records.
843.50.5091.0.51805.00000	Longevity	322	The Town has a schedule of longevity payments. There are two employees currently receiving these payments.
843.50.5091.0.52010.00000	Worker's Comp	1,476	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY22 was budgeted with a 0% increase based on the Town's renewal.
843.50.5091.0.52100.00000	Soc Sec	9,500	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5091.0.52200.00000	Pension	4,289	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees. 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
843.50.5091.0.52220.00000	Ins-Life	662	Premiums for life, death and disability insurance; based upon amount of salary. Under contract with Anthem Life Insurance. 5.7% incr for FY22
843.50.5091.0.52235.00000	Health Ins	11,357	At the recommendation of our Insurance Consultant to develop our initial estimate of plan costs we use a 10% increase above the current rates.
Total 191		151,462	

5092-Wages & Fringes Operations

843.50.5092.0.51125.00000	Mid Mgmt	62,900	Salary allocation for the Foreman, who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for 2018-19. The contract expires June 30, 2019.
843.50.5092.0.51135.00000	Blue Collar	152,257	Salary allocations for Crew Chief, Technician, and Tradesman who are members of the blue collar collective bargaining unit. The contract expires June 30, 2018.
843.50.5092.0.51400.00000	Overtime	30,000	Weekend and holiday well and sewer station inspections.
843.50.5092.0.51440.00000	Extra Duty Police Officer	2,000	Payment for Police Officers providing traffic control.
843.50.5092.0.51805.00000	Longevity	1,701	The Town has a schedule of longevity payments. There are three employees currently receiving these payments.
843.50.5092.0.52010.00000	Worker's Comp	13,282	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY22 was budgeted with a 0% increase based on the Town's renewal.
843.50.5092.0.52100.00000	Soc Sec	19,052	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5092.0.52200.00000	Pension	21,517	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
843.50.5092.0.52220.00000	Ins-Life	1,182	Premiums for life, death and disability insurance; based upon amount of salary. Under contract with Anthem Life Insurance. 5.7% incr for FY22
843.50.5092.0.52225.00000	Physicals	200	Mandated tradesmen physicals
843.50.5092.0.52235.00000	Health Ins	72,984	At the recommendation of our Insurance Consultant to develop our initial estimate of plan costs we use a 7% increase above the current rates.
843.50.5092.0.52300.00000	Uniforms	3,000	4 tradesmen - 7 uniforms each per week
Total 192		380,075	

5093-Depreciation

843.50.5093.0.57001.00000	Depr-Distrib Reserv Sm	11,300	Annual depreciation of enterprise fund physical assets
843.50.5093.0.57002.00000	Depr-Miscellaneous Equip.	0	" " " " " " " "
843.50.5093.0.57003.00000	Depr-Service Installation	5,668	" " " " " " " "
843.50.5093.0.57004.00000	Depr Impr.	25,469	" " " " " " " "
843.50.5093.0.57006.00000	Depr Struc. & Improv.	0	" " " " " " " "
843.50.5093.0.57007.00000	Depr Trans. & Dist. Mains	11,079	" " " " " " " "
843.50.5093.0.57010.00000	Depr Pump Station Equip.	8,814	" " " " " " " "
843.50.5093.0.57011.00000	Depr Office Furn. & Equip.	3,531	" " " " " " " "
843.50.5093.0.57012.00000	Depr Hydrants	7,079	" " " " " " " "

Account	Account Description	24/25 Budget	Supporting Description of Activity
843.50.5093.0.57014.00000	Depr-Meter	24,653	" " " " " "
	Depr-Trans. Equip.	15,625	" " " " " "
	Total 193	113,218	
5094-Transfers			
843.50.5094.0.59619.00000	Transfers	4,500	Town Hall space rental - \$4,500.
	Total 194	4,500	
Total Expenditures		4,450,103	
Rev-Exp Diff		0	

WCC BUDGET FY2024/25

Fund 844 - Sewer Fund - Revenues

170 Use Ret. Earn.						
844.55.5540.8.49201.00000	Use of Retained Earnings	0	645,639	645,639	753,366	753,366
Use FB Total		0	645,639	645,639	753,366	753,366
272 Sale-Sewer						
844.55.5540.1.42813.00000	Metered Sales to Gen Cust.	1,651,482	1,828,000	1,828,000	1,600,000	1,600,000
844.55.5540.1.42815.00000	Other Charges to Pub. Auth.	1,518,328	974,000	974,000	1,350,000	1,350,000
Sale-Water Total		3,169,811	2,802,000	2,802,000	2,950,000	2,950,000
273 Misc Rev						
844.55.5540.1.42811.00000	Misc Operating Income	0	1,000	1,000	1,000	1,000
844.55.5540.1.42823.00000	Permits	625	1,000	1,000	1,000	1,000
844.55.5540.1.42829.00000	Sewer Charge For I/I Project	207,452	67,000	67,000	67,000	67,000
Misc Rev Total		208,077	69,000	69,000	69,000	69,000
275 Assessment						
844.55.5540.5.41106.00000	Assessment Revenue	39,428	0	0	0	0
844.55.5540.1.42817.00000	Misc Serv. Rev Conn Chrg	20,300	25,000	25,000	25,000	25,000
Assessment Total		59,728	25,000	25,000	25,000	25,000
276 Int-Assess						
844.55.5540.5.41303.00000	Interest Income-Assessment	549	0	0	0	0
844.55.5540.7.45105.00000	Interest Inc-Due Town	0	0	0	0	0
Int-asses Total		549	0	0	0	0
277 Int-Inv						
844.55.5540.7.45108.00000	Interest Inc. Investment	101,925	3,200	3,200	40,000	40,000
Int-Inv Total		101,925	3,200	3,200	40,000	40,000
Sewer Fund Total Revenue		3,540,089	3,544,839	3,544,839	3,837,366	3,837,366

WCC BUDGET FY2024/25

Fund 844 - Sewer Fund - Expenses

5582 - Source Supply/Sewer Trmt.				
	844.55.5582.0.56602.00000	Mattabassett District		
Source-Sup Total	2,292,819	2,100,000	2,100,000	2,600,000
	2,292,819	2,100,000	2,100,000	2,600,000
5583 - Pumping Expense				
	844.55.5583.0.56709.00000	Power Purchased-Pumping		65,000
	844.55.5583.0.56710.00000	Supplies & Expenses	65,000	65,000
	844.55.5583.0.56711.00000	Maintenance of Pump Station	15,000	15,000
	844.55.5583.0.56712.00000	Electrician	30,000	30,000
Pumping Total	59,385	120,000	120,000	120,000
5584 - Transmission & Distributin				
	844.55.5584.0.56807.00000	Structures & Improvement		10,000
	844.55.5584.0.56811.00000	Operation Supplies & Exp.	10,000	10,000
	844.55.5584.0.56813.00000	Maintenance of Mains	100	100
	844.55.5584.0.56818.00000	Preventive Maintenance	75,000	60,000
	844.55.5584.0.56820.00000	Misc. Sewer Main Work	1,000	1,000
	844.55.5584.0.58028.00000	I&I Loan Interest	33,000	33,000
Trans-Dist Total	80,072	186,100	186,100	171,100
5585 - Assessment Due Town				
	844.55.5585.0.56851.00000	Assessments due TOB	500	0
Assessment Total	0	500	500	0
5586 - Administration				
	844.55.5586.0.53814.00000	Contractual Services	25,000	35,000
	844.55.5586.0.56921.00000	Supplies	2,000	2,000
	844.55.5586.0.56923.00000	Auditor	2,010	2,133
	844.55.5586.0.56924.00000	Outside Svcs-Consulting	25,000	90,000
	844.55.5586.0.56925.00000	Insurance	15,846	9,593
	844.55.5586.0.56930.00000	Misc. Gen. Exp.	500	500
	844.55.5586.0.56951.00000	Computer Services	1,250	1,250
Admin Total	97,321	71,606	71,606	140,476
5588 - Capital Expenditures				
	844.55.5588.0.58061.00000	Pump Station Berlin Turnpike	250,000	50,000
	844.55.5588.0.58062.00000	Deming Rd Sewer Stations	250,000	250,000
	844.55.5588.0.58108.00000	Seal Manholes	25,000	30,000

WCC BUDGET FY2024/25

	FY23 Actual	FY24		FY25 Department Requested	Town Mgr Approved	Bd. of Fin. Approved
		Adopted	Amended			
		525,000	525,000	330,000	330,000	330,000
Capital Total	0					
5591 - Salaries & Fringes - Administration						
844.55.5591.0.51100.00000 Department Head	11,241	11,684	11,684	11,627	11,627	11,627
844.55.5591.0.51125.00000 Mid-Managers Personnel	36,608	34,878	34,878	35,808	35,808	35,808
844.55.5591.0.51130.00000 Clerical Personnel	3,207	3,197	3,197	3,608	3,608	3,608
844.55.5591.0.51305.00000 Commission Secretaries	275	400	400	400	400	400
844.55.5591.0.51400.00000 Overtime	0	1,000	1,000	1,000	1,000	1,000
844.55.5591.0.51510.00000 Part time & Summer Help	0	7,000	7,000	8,400	8,400	8,400
844.55.5591.0.51805.00000 Longevity	160	162	162	162	162	162
844.55.5591.0.52010.00000 Worker's Compensation	1,328	1,441	1,441	735	735	735
844.55.5591.0.52100.00000 Social Security	3,832	4,462	4,462	4,667	4,667	4,667
844.55.5591.0.52200.00000 Pension	4,724	2,110	2,110	2,148	2,148	2,148
844.55.5591.0.52220.00000 Insurance, Life, Disability	219	316	316	329	329	329
844.55.5591.0.52235.00000 Health Insurance	4,689	5,256	5,256	5,677	5,677	5,677
Admin Salaries & Fringes Total	66,284	71,906	71,906	74,561	74,561	74,561
5592 - Salaries & Fringes - Operations						
844.55.5592.0.51125.00000 Mid-Managers Personnel	29,916	30,302	30,302	31,446	31,446	31,446
844.55.5592.0.51135.00000 Blue Collar Personnel	75,243	75,747	75,747	75,965	75,965	75,965
844.55.5592.0.51400.00000 Overtime	14,486	15,000	15,000	15,000	15,000	15,000
844.55.5592.0.51805.00000 Longevity	842	851	851	851	851	851
844.55.5592.0.52010.00000 Worker's Compensation	11,112	10,937	10,937	6,612	6,612	6,612
844.55.5592.0.52100.00000 Social Security	8,588	9,326	9,326	9,430	9,430	9,430
844.55.5592.0.52200.00000 Pension	9,668	10,607	10,607	10,744	10,744	10,744
844.55.5592.0.52220.00000 Insurance, Life, Disability	475	585	585	592	592	592
844.55.5592.0.52225.00000 Physicals	100	100	100	100	100	100
844.55.5592.0.52235.00000 Health Insurance	39,655	42,813	42,813	36,487	36,487	36,487
844.55.5592.0.52300.00000 Uniforms	1,556	1,500	1,500	1,500	1,500	1,500
Opns Salaries & Fringes Total	191,642	197,768	197,768	188,727	188,727	188,727
5593 - Depreciation						
844.55.5593.0.57002.00000 Depr-Miscellaneous Equip.	678	740	740	0	0	0
844.55.5593.0.57006.00000 Depr Structures & Improv.	8,071	1,266	1,266	10,072	10,072	10,072
844.55.5593.0.57008.00000 Depr Sewer Lines	113,674	139,969	139,969	117,092	117,092	117,092
844.55.5593.0.57009.00000 Depr Pump Station	34,553	100,745	100,745	37,892	37,892	37,892
844.55.5593.0.57010.00000 Depr Pump Station Equip.	19,321	19,321	19,321	31,821	31,821	31,821

WCC BUDGET FY2024/25

	FY23 Actual	FY24		FY25		
		Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
844.55.5593.0.57011.00000	234	543	543	0	0	0
844.55.5593.0.57014.00000	0	9,375	9,375	15,625	15,625	15,625
Deprec Total	176,530	271,959	271,959	212,502	212,502	212,502
Sewer Fund Total Expense	2,964,054	3,544,839	3,544,839	3,837,366	3,837,366	3,837,366
Sewer Fund Total Revenue	3,540,089	3,544,839	3,544,839	3,837,366	3,837,366	3,837,366

TOWN OF BERLIN
FUND 844 - SEWER

FY 2024/25
 Budget Input
 1-Dec-23

Account	Account Description	24/25 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
844.55.5540.8.49201.00000	Use of Retained Earnings	753,366	Retained Earnings to offset expenses
	Total 170	753,366	
272 Sale of Sanitary Sewer			
844.55.5540.1.42813.00000	Metered Sales to Public	1,600,000	Res., Comm. & Ind. Sales expected revenues for 2025.
844.55.5540.1.42815.00000	Other Charges to Public	1,350,000	WFD & KFD for sewer treatment. (Contribution to Mattabassett District bill)
	Total 272	2,950,000	
273 - Miscellaneous Revenue			
844.55.5540.1.42811.00000	Misc Operating Income	1,000	
844.55.5540.1.42823.00000	Permits	1,000	Sewer permits for service connections
844.55.5540.1.42829.00000	Sewer charge for I/I Project	67,000	Special fees for I/I construction project from rate payers & two Districts.
	Total 273	69,000	
275 - Connection/ Assessment Charges			
844.55.5540.5.41106.00000	Assessment Revenue	0	Developers and others connecting to the system using installment plan.
844.55.5540.1.42817.00000	Connection Charges	25,000	Developers and others connecting to the system. Connection Fee.
	Total 275	25,000	
276 - Interest/ Assessments			
844.55.5540.5.41303.00000	Interest/ Assessments	0	7.5% interest charged those using the installment payment plan.
844.55.5540.7.45105.00000	Interest Income due Town	0	Assessments
	Total 276	0	
277 - Interest/ Investments			
844.55.5540.7.45108.00000	Interest/ Investments	40,000	Interest derived from Finance investments Re: WCC
	Total 277	40,000	
TOTAL REVENUES		3,837,366	

Account	Account Description	24/25 Budget	Supporting Description of Activity
EXPENDITURES			
5582-Source of Supply			
844.55.5582.0.56602.00000	Mattabassett District	2,600,000	TOB sewage transmission costs. Est per Art Simonian (Mattabassett District).
	Total 182	2,600,000	
5583-Pumping Expense			
844.55.5583.0.56709.00000	Power-Purchased Pumping	65,000	CL&P electricity for pumping stations at various locations (5% increase)
844.55.5583.0.56710.00000	Supplies & Expenses	15,000	AT&T alarm systems for pumping stations
844.55.5583.0.56711.00000	Maintenance-Pump Station	30,000	Pumping station maintenance
844.55.5583.0.56712.00000	Electrician	10,000	Electrical Repairs & Maint. For pumping stations by local electrician
	Total 183	120,000	
5584-Transmission/ Distribution			
844.55.5584.0.56807.00000	Structures	10,000	Repairs to pumping station buildings at various locations. Enclose well head. Fencing.
844.55.5584.0.56811.00000	Operation Supplies & Expenses	100	Supplies required to document distribution data. (Forms, etc.)
844.55.5584.0.56813.00000	Maint. of Mains	60,000	Sewer Main Repairs, Manholes, Laterals, etc.
844.55.5584.0.56818.00000	Preventive Maintenance	1,000	Anticipate failures and repair. (Prevents downtime)
844.55.5584.0.56820.00000	Misc. Sewer Main Work	33,000	Misc. Sewer Main Work, Appurtenances
844.55.5584.0.58028.00000	I&I Loan Interest	67,000	Interest on Webster Square & Belcher Brook CWF loans for I&I projects
	Total 184	171,100	
5585-Assessment/ connection Charges			
844.55.5585.0.56851.00000	Assessment Due TOB	0	Town Wide Sewer System - Connection TOB
	Total 184	0	
5586-Administration			
844.55.5586.0.53814.00000	Contractual Services	35,000	Emergency Services, generator repairs, electrical repairs, pumps, meters, wells.
844.55.5586.0.56921.00000	Supplies	2,000	General Supplies for Office
844.55.5586.0.56923.00000	Auditor	2,133	WCC portion of the TOB audit
844.55.5586.0.56924.00000	Outside Svcs-Consulting	90,000	Utilize Consultants to evaluate rate study and infrastructure improvements (\$65k).
844.55.5586.0.56925.00000	Insurance	9,593	CT Water Company out-source billing (\$25k).
844.55.5586.0.56930.00000	Misc. Gen. Exp.	500	WCC portion of the TOB Insurance
844.55.5586.0.56951.00000	Computer Services	1,250	Misc Fee's & Liens
	Total 186	140,476	Computer Services/Software/GIS contribution
5588-Capital Expenditures			
844.55.5588.0.58031.00000	Inflow & Infiltration - Belcher Brook	0	Belcher Brook I & I
844.55.5588.0.58062.00000	Deming Road Sewer Station	50,000	Upgrading sewer pump stations.
844.55.5588.0.58063.00000	Sewer Main Repairs	250,000	Repairs to main Sewer lines. (moved to Transmission/Distribution)
844.55.5588.0.58108.00000	Seal Manholes	30,000	Seal and repair manholes.
	Total 188	330,000	

Account	Account Description	24/25 Budget	Supporting Description of Activity
5591-Wages & Fringes Administration			
844.55.5591.0.51100.00000	Dept Head	11,627	WCC pays 1/4 of Public Works Director salary, of which 1/3 is allocated to Sewer.
844.55.5591.0.51125.00000	Mid Mgmt	35,808	Salary allocation (2/3) for WCC Manager who is a member of the Mid-Managers union. Also includes 25% of Deputy Director of Public Works salary, of which 2/3 is allocated to Water. Amount budgeted is based on the negotiated contract schedule for 2020-21. The contract expires 6/30/22.
844.55.5591.0.51130.00000	Clerical	3,608	Employee is a member of the White-Collar collective bargaining unit. Amount budgeted is based on the 2024-25 contract amount. Contract expires 6/30/26.
844.55.5591.0.51305.00000	Commission Secretary	400	\$100 per regular meeting - total of 12 meetings - see water portion.
844.55.5591.0.51400.00000	Overtime	1,000	Clerical overtime
844.55.5591.0.51510.00000	Part time & Summer Help	8,400	Includes part time work on liens and summer help with records.
844.55.5591.0.51805.00000	Longevity	162	The Town has a schedule of longevity payments. There are two employees currently receiving these payments.
844.55.5591.0.52010.00000	Worker's Comp	735	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY22 was budgeted with a 0% increase based on the Town's renewal.
844.55.5591.0.52100.00000	Soc Sec	4,667	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
844.55.5591.0.52200.00000	Pension	2,148	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
844.55.5591.0.52220.00000	Ins-Life	329	Premiums for life, death and disability insurance; based upon amount of salary. Under contract with Anthem Life Insurance. 5.7% incr for FY22
844.55.5591.0.52235.00000	Health Ins	5,677	At the recommendation of our Insurance Consultant to develop our initial estimate of plan costs we use a 10% increase above the current rates.
Total 191 Admin Wages & Fringes		74,561	
5592-Wages & Fringes Operations			
844.55.5592.0.51125.00000	Mid Mgmt	31,446	Salary allocations for the Foreman, who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for 2018-19. The contract expires June 30, 2019.
844.55.5592.0.51135.00000	Blue Collar	75,965	Salary allocations for Crew Chief, Technician, and Tradesman who are members of the blue collar collective bargaining unit. The contract expires June 30, 2018.
844.55.5592.0.51400.00000	Overtime	15,000	Weekend and holiday well and sewer station inspections.
844.55.5592.0.51805.00000	Longevity	851	The Town has a schedule of longevity payments. There are three employees currently receiving these payments.
844.55.5592.0.52010.00000	Worker's Comp	6,612	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY22 was budgeted with a 0% increase based on the Town's renewal.
844.55.5592.0.52100.00000	Soc Sec	9,430	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.

Account	Account Description	24/25 Budget	Supporting Description of Activity
844.55.5592.0.52200.00000	Pension	10,744	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
844.55.5592.0.52220.00000	Ins-Life	592	Premiums for life, death and disability insurance; based upon amount of salary. Under contract with Anthem Life Insurance. 5.7% incr for FY22
844.55.5592.0.52225.00000	Physicals	100	Mandated tradesmen physicals.
844.55.5592.0.52235.00000	Health Ins	36,487	At the recommendation of our Insurance Consultant to develop our initial estimate of plan costs we use a 10% increase above the current rates.
844.55.5592.0.52300.00000	Uniforms	1,500	4 tradesmen-7 uniforms each per week.
Total 192 Opns Wages & Fringes		188,727	
5593-Depreciation			
844.55.5593.0.57002.00000	Depr-Miscellaneous Equip.	0	Annual depreciation of enterprise fund physical assets
844.55.5593.0.57006.00000	Depr-Structures & Improve's	10,072	" " " " " "
844.55.5593.0.57008.00000	Dep-Sewer Lines	117,092	" " " " " "
844.55.5593.0.57009.00000	Dep-Pump station	37,892	" " " " " "
844.55.5593.0.57010.00000	Dep-Pump station equip	31,821	" " " " " "
844.55.5593.0.57011.00000	Dep-Office Furn and Equip	0	" " " " " "
844.55.5593.0.57014.00000	Depr Transp. Equip.	15,625	" " " " " "
Total 193		212,502	
Total Expenditures		3,837,366	