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+1-929-205-6099 (New York)

TOWN OF BERLIN  
SPECIAL TOWN COUNCIL MEETING  
AMENDED  
Tuesday, April 1, 2025  
Town Council Chambers (in person)  
Remote Meeting  
7:00 P.M.

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. AUDIENCE OF CITIZENS

E. MEETING AGENDA

F. NEW BUSINESS:

1. Topic re: Discussion and possible action concerning the adoption, amendment or rejection of fiscal year 2026 Board of Education budget of \$54,617,908, a General Government budget of \$52,334,907 and a Water Control budget of \$7,042,074.

Send the adopted or amended budget to the Annual Budget Referendum on April 29, 2025. - Finance

G. ADJOURNMENT



Agenda Item No. \_\_\_\_\_  
Request for Town Council Action

**TO:** The Honorable Mayor and Town Council

**FROM:** Ryan Curley, Town Manager

**DATE:** March 25, 2025

**SUBJECT:** Fiscal Year 2026 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 25, 2025, to submit a Board of Education budget of \$54,617,908, a General Government budget of \$52,334,907, and a Water Control budget of \$7,042,074 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 29, 2025.

**FUNDING:**

N/A

**ACTION NEEDED:**

Move to send a fiscal year 2026 Board of Education budget of \$54,617,908, a General Government budget of \$52,334,907 and a Water Control budget of \$7,042,074 to the Annual Budget Referendum on April 29, 2025.

**ATTACHMENTS:**

Board of Finance Approved FY2026 General Fund Budget  
Board of Finance Approved FY2026 Water Control Budget  
FY26 General Fund Budget Dashboard

**PREPARED BY:**

Kevin Delaney, Finance Director 



# TOWN OF BERLIN



## GENERAL FUND BUDGET

FISCAL YEAR 2026

Proposed Mil Rate: 30.79

Board of Finance Submission to the Town Council (3-25-2025)

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# GENERAL FUND REVENUES FY2025/26

Account	Description	2024		2025		2026		Bd of Fin Approved
		Actual Revenue	Amended Budget	Adopted Budget	Amended Budget	Department Requested	Manager Approved	
<b>41 - Taxes:</b>								
001.00.0000.5.41002.00000	Current Levy	84,085,983	87,899,741	87,899,741	87,899,741	98,194,681	97,549,579	91,169,539
001.00.0000.5.41010.00000	Supplemental Motor Vehicles	1,031,403	875,000	875,000	875,000	875,000	875,000	875,000
Various	Back Taxes/Interest/Suspense Taxes	854,514	925,000	925,000	925,000	950,000	950,000	950,000
001.00.0000.6.41601.00000	Elderly Housing	33,025	50,000	50,000	50,000	45,000	45,000	45,000
	<b>Total Taxes</b>	<b>86,004,925</b>	<b>89,749,741</b>	<b>89,749,741</b>	<b>89,749,741</b>	<b>100,064,681</b>	<b>99,419,579</b>	<b>93,039,539</b>
<b>42 - Licenses, Permits, &amp; Other:</b>								
001.05.0511.1.42151.00000	Town Clerk Fees	408,805	375,000	375,000	375,000	375,000	375,000	375,000
001.05.0511.1.42152.00000	Town Clerk Dog License Fees	9,742	11,500	11,500	11,500	11,500	11,500	11,500
001.05.0505.1.42153.00000	Passport Fee	12,495	15,000	15,000	15,000	15,000	15,000	15,000
001.10.1014.1.42201.00000	Building Inspection Fees	1,159,813	650,000	650,000	650,000	650,000	750,000	850,000
001.10.1014.1.42202.00000	Planning Fees	14,669	18,000	18,000	18,000	18,000	18,000	18,000
001.10.1016.1.42251.00000	Zoning Board of Appeals	5,595	3,000	3,000	3,000	3,000	3,000	3,000
001.15.1530.1.42271.00000	Animal Control Fees	1,045	950	950	950	900	900	900
001.15.1532.1.42301.00000	Police Services	94,993	55,000	55,000	55,000	55,000	55,000	55,000
001.15.1532.1.42302.00000	Police Services to Other Agencies	0	15,000	15,000	15,000	0	0	0
001.20.2036.1.42351.00000	Engineering and Public Works	30,186	20,000	20,000	20,000	20,000	20,000	20,000
001.20.2036.1.42352.00000	Scrap Metal	35,630	30,000	30,000	30,000	30,000	30,000	30,000
001.25.2542.1.42401.00000	Park and Recreation	128,018	100,000	100,000	100,000	115,000	115,000	115,000
001.25.2543.1.42451.00000	Golf Course Revenue	826,356	914,655	914,655	914,655	1,018,269	1,018,269	1,018,269
001.25.2543.1.42453.00000	Golf Restaurant Rent	48,885	49,749	49,749	49,749	49,749	49,749	49,749
001.25.2543.1.42454.00000	Golf Course Season Pass Revenue	200,720	199,545	199,545	199,545	204,333	204,333	204,333
001.25.2543.1.42501.00000	Golf Cart Revenue	470,089	476,405	476,405	476,405	438,239	438,239	438,239
001.25.2543.1.42551.00000	Golf Range Revenue	27,651	28,000	28,000	28,000	31,750	31,750	31,750
001.25.2544.1.42601.00000	Berlin+Peck Memorial Library	1,887	2,000	2,000	2,000	2,000	2,000	2,000
001.25.2544.1.42602.00000	Library Copy Fees	980	0	0	0	900	900	900
001.30.3053.1.42651.00000	Nursing-Summer/FieldTrips	32,859	12,000	12,000	12,000	12,000	12,000	12,000
001.30.3055.1.42902.00000	Senior Center	8,591	6,960	6,960	6,960	6,960	6,960	6,960
001.30.3053.1.42907.00000	Berlin Public Health Nursing	533,307	450,000	450,000	450,000	450,000	450,000	450,000
	<b>Total Licenses, Permits, etc.</b>	<b>4,052,315</b>	<b>3,432,764</b>	<b>3,432,764</b>	<b>3,432,764</b>	<b>3,507,600</b>	<b>3,607,600</b>	<b>3,707,600</b>

# GENERAL FUND REVENUES FY2025/26

Account	Description	2024		2025		2026	
		Actual Revenue	Adopted Budget	Amended Budget	Department Requested	Manager Approved	Bd of Fin Approved
<b>43 - School Grants:</b>							
001.35.3560.2.43101.00000	Private Schools	17,510	15,724	15,724	17,585	17,585	17,585
001.35.3560.2.43501.00000	Education Equalization	5,857,035	6,107,760	6,107,760	7,236,252	7,236,252	7,236,252
	<b>Total School Grants</b>	<b>5,874,545</b>	<b>6,123,484</b>	<b>6,123,484</b>	<b>7,253,837</b>	<b>7,253,837</b>	<b>7,253,837</b>
<b>44 - Other State Grants:</b>							
001.00.0000.6.44151.00000	State PILOT Grants (MV Cap & Tiered)	627,302	22,450	22,450	23,145	23,145	23,145
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	768,943	258,989	258,989	258,989	258,989	258,989
001.00.0000.2.44451.00000	Additional Veteran Exemption	5,666	5,666	5,666	4,000	4,000	4,000
001.00.0000.6.44551.00000	Friends Against Drugs	4,153	0	0	0	0	0
001.05.0505.2.44801.00000	State & Federal Grants	9,615	47,500	47,500	10,000	10,000	10,000
001.15.1532.2.44851.00000	Police Overtime Grant	1,034	50,000	50,000	50,000	50,000	50,000
001.05.0507.2.45502.00000	Disability Social Security	2,773	2,773	2,773	3,000	3,000	3,000
	<b>Total Other State Grants</b>	<b>1,428,985</b>	<b>396,878</b>	<b>396,878</b>	<b>358,634</b>	<b>358,634</b>	<b>358,634</b>
<b>45 - Other Services &amp; Earnings on Invest.:</b>							
001.00.0000.7.45101.00000	Interest on Investments	2,496,113	1,950,000	1,950,000	1,750,000	1,750,000	1,750,000
001.00.0000.7.45107.00000	Interest Income - Leases	0	218	218	218	218	218
001.00.0000.8.45201.00000	Refund of Expenditures	2,086	10,000	10,000	10,000	10,000	10,000
001.00.0000.8.45301.00000	Sale of Land, Labor, Materials	2,616	7,500	7,500	7,500	7,500	7,500
001.00.0000.8.45303.00000	Lease Revenue	184,158	156,159	156,159	176,640	176,640	176,640
001.00.0000.6.45501.00000	Other Receipts	107,162	10,000	10,051	10,000	10,000	10,000
001.00.0000.6.45601.00000	Telephone Access Line Share	75,489	43,729	43,729	38,729	38,729	38,729
	<b>Total Other Serv. &amp; Earnings</b>	<b>2,867,625</b>	<b>2,177,606</b>	<b>2,177,657</b>	<b>1,993,087</b>	<b>1,993,087</b>	<b>1,993,087</b>
<b>46 - Transfers from Other Funds:</b>							
001.00.0000.9.46001.00000	Transfer from Other Funds	1,313	0	168	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
	<b>Total Transfers</b>	<b>5,813</b>	<b>4,500</b>	<b>4,668</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
	<b>Total Revenues excluding Fund Bal.</b>	<b>100,234,208</b>	<b>101,884,973</b>	<b>101,885,192</b>	<b>113,182,339</b>	<b>112,637,237</b>	<b>106,357,197</b>
<b>49 - Fund Balance Activity:</b>							
001.00.0000.8.49200.00000	Use of Fund Balance	0	0	1,020,000	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
001.00.0000.8.49203.00000	Fund Balance Designated for pension funding	0	652,688	652,688	295,618	295,618	295,618
		0	952,688	1,972,688	595,618	595,618	595,618
	<b>Total Revenues incl. Fund Balance</b>	<b>100,234,208</b>	<b>102,837,661</b>	<b>103,857,880</b>	<b>113,777,957</b>	<b>113,232,855</b>	<b>106,952,815</b>



**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24	FY25		FY26		
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>0501 - Town Managers Office</b>							
<b>51 Wages-Salaries</b>							
001.05.0501.0.51100.00000	Department Head	163,993	163,993	163,993	166,500	166,500	166,500
001.05.0501.0.51125.00000	Mid-Managers Personnel	55,074	62,344	62,344	65,153	65,153	65,153
001.05.0501.0.51820.00000	In Lieu of Health Insurance	2,500	2,500	2,500	0	0	0
	<b>Wages-Salaries Total</b>	<b>221,565</b>	<b>228,837</b>	<b>228,837</b>	<b>231,653</b>	<b>231,653</b>	<b>231,653</b>
<b>52 Fringe Benefits</b>							
001.05.0501.0.52010.00000	Worker's Compensation	9,466	5,778	5,778	4,845	4,853	4,896
001.05.0501.0.52100.00000	Social Security	16,241	17,559	17,559	17,774	17,774	17,774
001.05.0501.0.52200.00000	Pension	19,704	20,141	20,141	20,560	20,560	20,560
001.05.0501.0.52220.00000	Insurance, Life, Disability	1,759	2,138	2,138	2,390	2,390	2,390
001.05.0501.0.52235.00000	Health Insurance	21,192	22,953	22,953	37,178	37,178	37,178
	<b>Fringe Benefits Total</b>	<b>68,361</b>	<b>68,569</b>	<b>68,569</b>	<b>82,747</b>	<b>82,755</b>	<b>82,798</b>
<b>53 Professional/Technical</b>							
001.05.0501.0.53201.00000	Supplies	579	2,000	2,000	2,000	2,000	2,000
001.05.0501.0.53916.00000	Professional Development	429	4,950	4,950	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.05.0501.0.53944.00000	Organizational Fees	184	375	375	11,375	11,375	11,375
001.05.0501.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	0	0	0
001.05.0501.0.53960.00000	Interview Panels/Arbitration	0	0	0	0	0	0
	<b>Professional/Technical Total</b>	<b>1,192</b>	<b>7,325</b>	<b>7,325</b>	<b>13,375</b>	<b>13,375</b>	<b>13,375</b>
	<b>Town Manager Total</b>	<b>291,119</b>	<b>304,731</b>	<b>304,731</b>	<b>327,775</b>	<b>327,783</b>	<b>327,826</b>

**0502 - Finance Department**

<b>51 Wages-Salaries</b>							
001.05.0502.0.51100.00000	Department Head	143,264	143,266	147,563	147,563	147,563	147,563
001.05.0502.0.51120.00000	Professional Personnel	79,655	78,972	81,450	81,342	81,342	81,342
001.05.0502.0.51125.00000	Mid-Managers Personnel	290,443	321,521	321,521	303,278	303,278	303,278
001.05.0502.0.51130.00000	Clerical Personnel	81,550	128,147	128,147	102,728	99,074	99,074
001.05.0502.0.51510.00000	Part time & Summer Help	0	0	0	0	0	0
001.05.0502.0.51805.00000	Longevity	4,700	4,050	4,050	3,400	3,400	3,400
001.05.0502.0.51820.00000	In lieu of Health Insurance	1,800	1,800	1,800	1,800	1,800	1,800
	<b>Wages-Salaries Total</b>	<b>601,412</b>	<b>677,756</b>	<b>684,531</b>	<b>640,111</b>	<b>636,457</b>	<b>636,457</b>
<b>52 Fringe Benefits</b>							
001.05.0502.0.52010.00000	Worker's Compensation	2,283	1,564	1,564	1,237	1,233	1,243
001.05.0502.0.52100.00000	Social Security	42,936	51,849	52,367	48,969	48,669	48,669
001.05.0502.0.52200.00000	Pension	42,876	51,482	51,998	48,196	47,831	47,831
001.05.0502.0.52220.00000	Insurance, Life, Disability	2,621	3,721	3,721	3,615	3,615	3,615
001.05.0502.0.52235.00000	Health Insurance	118,325	134,102	134,102	132,084	132,084	132,084
	<b>Fringe Benefits Total</b>	<b>209,042</b>	<b>242,728</b>	<b>243,752</b>	<b>234,301</b>	<b>233,652</b>	<b>233,652</b>

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24 Actual		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>53 Professional/Technical</b>							
001.05.0502.0.53201.00000	Supplies	9,265	4,500	4,500	4,500	4,500	4,500
001.05.0502.0.53813.00000	Computer Support	63,857	67,900	67,900	104,270	104,270	104,270
001.05.0502.0.53916.00000	Professional Development	509	0	0	** Reclassified to Training, Prof Dev & Org Fees **		
001.05.0502.0.53920.00000	Professional Services	14,610	32,780	32,780	33,645	33,645	33,645
001.05.0502.0.53944.00000	Organizational Fees	435	500	500	** Reclassified to Training, Prof Dev & Org Fees **		
001.05.0502.0.53945.00000	Training, Prof Dev & Org Fees	4,418	9,170	9,170	9,670	9,670	9,670
	<b>Professional/Technical Total</b>	<b>93,094</b>	<b>114,850</b>	<b>114,850</b>	<b>152,085</b>	<b>152,085</b>	<b>152,085</b>
	<b>Financial Department Total</b>	<b>903,548</b>	<b>1,035,334</b>	<b>1,043,133</b>	<b>1,026,497</b>	<b>1,022,194</b>	<b>1,022,204</b>
<b>0503 - Technology Department</b>							
<b>51 Wages-Salaries</b>							
001.05.0503.0.51100.00000	Department Head	123,529	123,530	127,236	127,236	127,236	127,236
001.05.0503.0.51125.00000	Mid-Managers Personnel	185,939	189,372	189,372	189,022	189,022	189,022
001.05.0503.0.51805.00000	Longevity	650	0	0	0	0	0
	<b>Wages-Salaries Total</b>	<b>310,117</b>	<b>312,902</b>	<b>316,608</b>	<b>316,258</b>	<b>316,258</b>	<b>316,258</b>
<b>52 Fringe Benefits</b>							
001.05.0503.0.52010.00000	Worker's Compensation	1,152	724	724	611	613	618
001.05.0503.0.52100.00000	Social Security	22,155	23,938	24,221	24,194	24,194	24,194
001.05.0503.0.52200.00000	Pension	24,151	27,602	27,824	27,755	27,755	27,755
001.05.0503.0.52220.00000	Insurance, Life, Disability	1,384	1,717	1,717	1,901	1,901	1,901
001.05.0503.0.52235.00000	Health Insurance	77,950	66,872	66,872	56,648	56,648	56,648
	<b>Fringe Benefits Total</b>	<b>126,802</b>	<b>120,853</b>	<b>121,359</b>	<b>111,109</b>	<b>111,111</b>	<b>111,116</b>
<b>53 Professional/Technical</b>							
001.05.0503.0.53201.00000	Supplies	196	300	300	300	300	300
001.05.0503.0.53208.00000	Computer Equipment	66,640	58,700	58,700	48,200	48,200	48,200
001.05.0503.0.53813.00000	Computer Support	117,159	149,250	149,250	160,650	160,650	160,650
001.05.0503.0.53945.00000	Training, Prof Dev & Org Fees	7,290	10,000	10,000	10,000	10,000	10,000
	<b>Professional/Technical Total</b>	<b>191,285</b>	<b>218,250</b>	<b>218,250</b>	<b>219,150</b>	<b>219,150</b>	<b>219,150</b>
<b>54 Capital Outlays</b>							
001.05.0503.0.54000.01003	Sys Computer Equip - BPD Servers	0	0	0	245,000	245,000	0
	<b>Capital Outlays Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,000</b>	<b>245,000</b>	<b>0</b>
	<b>Technology Total</b>	<b>628,204</b>	<b>652,005</b>	<b>656,217</b>	<b>891,517</b>	<b>891,519</b>	<b>646,524</b>

**GENERAL FUND BUDGET FY2025/26**

**EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Amended	Adopted	Amended	Department Requested	Manager Approved
<b>0504 - Collector of Revenue</b>							
<b>51 Wages-Salaries</b>							
001.05.0504.0.51125.00000	Mid-Managers Personnel	89,770	96,783	96,783	96,783	99,060	99,060
001.05.0504.0.51130.00000	Clerical Personnel	104,373	120,729	120,729	120,729	132,093	132,093
001.05.0504.0.51400.00000	Overtime	0	150	150	150	150	150
001.05.0504.0.51510.00000	Part time & Summer Help	0	2,200	2,200	2,200	2,200	2,200
001.05.0504.0.51805.00000	Longevity	800	967	967	967	1,050	1,050
	<b>Wages-Salaries Total</b>	<b>194,942</b>	<b>220,829</b>	<b>220,829</b>	<b>220,829</b>	<b>234,553</b>	<b>234,553</b>
<b>52 Fringe Benefits</b>							
001.05.0504.0.52010.00000	Worker's Compensation	732	511	511	511	455	456
001.05.0504.0.52100.00000	Social Security	13,711	16,894	16,894	16,894	17,944	17,944
001.05.0504.0.52200.00000	Pension	14,030	15,776	15,776	15,776	16,829	16,829
001.05.0504.0.52220.00000	Insurance, Life, Disability	902	1,194	1,194	1,194	1,391	1,391
001.05.0504.0.52235.00000	Health Insurance	45,338	48,958	48,958	48,958	53,027	53,027
	<b>Fringe Benefits Total</b>	<b>74,714</b>	<b>83,333</b>	<b>83,333</b>	<b>83,333</b>	<b>89,646</b>	<b>89,651</b>
<b>53 Professional/Technical</b>							
001.05.0504.0.53201.00000	Supplies	17,227	34,500	34,500	34,500	45,155	45,155
001.05.0504.0.53813.00000	Computer Support	12,477	24,850	24,850	24,850	25,910	25,910
001.05.0504.0.53916.00000	Professional Development	1,188	3,650	3,650	3,650	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.05.0504.0.53924.00000	Tax Refunds	148,761	215,000	215,000	215,000	215,000	215,000
001.05.0504.0.53944.00000	Organizational Fees	130	375	375	375	4,025	4,025
001.05.0504.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	0	4,025	4,025
	<b>Professional/Technical Total</b>	<b>179,784</b>	<b>278,375</b>	<b>278,375</b>	<b>278,375</b>	<b>290,090</b>	<b>290,090</b>
	<b>Collector of Revenue Total</b>	<b>449,440</b>	<b>582,537</b>	<b>582,537</b>	<b>582,537</b>	<b>614,289</b>	<b>614,294</b>
<b>0506 - Corporation Counsel</b>							
<b>53 Professional/Technical</b>							
001.05.0506.0.53828.00000	Outside Legal/Expert	296,287	410,000	410,000	410,000	410,000	410,000
001.05.0506.0.53835.00000	Transcription	641	3,500	3,500	3,500	3,500	3,500
001.05.0506.0.53915.00000	Probate Court	52,599	66,743	66,743	66,743	70,080	70,080
	<b>Professional/Technical Total</b>	<b>349,526</b>	<b>480,243</b>	<b>480,243</b>	<b>480,243</b>	<b>483,580</b>	<b>483,580</b>
	<b>Corporation Counsel Total</b>	<b>349,526</b>	<b>480,243</b>	<b>480,243</b>	<b>480,243</b>	<b>483,580</b>	<b>483,580</b>

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24 Actual	FY25		FY26	
			Adopted	Amended	Department Requested	Manager Approved
<b>0507 - Townwide Expenses</b>						
<b>51 Wages-Salaries</b>						
001.05.0507.0.51305.00000	Commission Secretaries	0	100	100	0	0
001.05.0507.0.51510.00000	Part time & Summer Help	0	6,131	6,131	0	0
001.05.0507.0.51810.00000	Salary in lieu of vacation	0	10,000	10,000	10,000	10,000
001.05.0507.0.51815.00000	Salary Continuation	1,000	60,000	60,000	60,000	60,000
001.05.0507.0.51900.00000	Wage Negotiations	0	208,411	173,714	310,664	310,664
	<b>Wages-Salaries Total</b>	<b>1,000</b>	<b>284,642</b>	<b>231,315</b>	<b>380,664</b>	<b>380,664</b>
<b>52 Fringe Benefits</b>						
001.05.0507.0.52010.00000	Worker's Compensation	56	9,454	9,454	9,587	9,587
001.05.0507.0.52100.00000	Social Security	72	21,552	18,898	29,621	29,621
001.05.0507.0.52110.00000	Unemployment Compensation	19,202	35,000	35,000	35,000	35,000
001.05.0507.0.52200.00000	Pension	60	23,150	21,085	25,205	25,205
001.05.0507.0.52202.00000	Pension/Actuarial Funding	742,609	652,688	652,688	320,618	320,618
001.05.0507.0.52220.00000	Insurance, Life, Disability	0	1,363	1,363	1,953	1,953
001.05.0507.0.52225.00000	Physicals	13,846	7,900	7,900	8,500	8,500
001.05.0507.0.52400.00000	Employee Assistance Program	7,324	10,200	10,200	11,000	11,000
001.05.0507.0.52440.00000	Tuition Reimbursement	0	12,000	12,000	12,000	12,000
	<b>Fringe Benefits Total</b>	<b>783,168</b>	<b>773,307</b>	<b>768,588</b>	<b>453,484</b>	<b>453,568</b>
<b>53 Professional/Technical</b>						
001.05.0507.0.53108.00000	Computer Communications	8,220	13,800	13,800	13,800	13,800
001.05.0507.0.53201.00000	Supplies	2,419	5,000	5,000	5,000	5,000
001.05.0507.0.53245.00000	Maintenance & Repair	219	1,500	1,500	1,500	1,500
001.05.0507.0.53705.00000	Administrative Fees	0	0	0	5,000	5,000
001.05.0507.0.53730.00000	Insurance	440,973	448,348	448,348	468,244	468,244
001.05.0507.0.53813.00000	Computer Support	10,016	30,700	30,700	30,700	30,700
001.05.0507.0.53900.00000	Miscellaneous	6,632	12,000	12,000	12,000	12,000
001.05.0507.0.53903.00000	Copiers	24,662	50,500	50,500	50,500	50,500
001.05.0507.0.53913.00000	Postage & Electronic Transfers	44,871	48,750	48,750	51,188	51,188
001.05.0507.0.53916.00000	Professional Development	20	0	0	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.05.0507.0.53920.00000	Professional Services	6,613	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	3,760	6,000	6,000	7,000	7,000
001.05.0507.0.53940.00000	Advertising	39,854	50,000	50,000	50,000	50,000
001.05.0507.0.53943.00000	Mileage	4	7,500	7,500	7,500	7,500
001.05.0507.0.53944.00000	Organizational Fees	30,183	30,588	30,588	30,588	30,588
001.05.0507.0.53945.00000	Training, Prof Dev & Org Fees	0	1,500	1,500	32,413	32,413
001.05.0507.0.53948.00000	Televised Meetings	1,834	5,000	5,000	5,000	5,000
	<b>Professional/Technical Total</b>	<b>620,280</b>	<b>1,061,186</b>	<b>1,061,186</b>	<b>1,089,845</b>	<b>1,089,845</b>
<b>54 Capital Outlays</b>						
001.05.0507.0.59622.00000	Trans - Local Match for Grants	0	50,000	50,000	** Moved to Transfers **	** Moved to Transfers **
	<b>Capital Outlays Total</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
	<b>Townwide Total</b>	<b>1,404,448</b>	<b>2,169,135</b>	<b>2,111,089</b>	<b>1,923,993</b>	<b>1,924,077</b>

**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24	FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved
<b>0508 - Board of Finance</b>						
51 Wages-Salaries						
001.05.0508.0.51305.00000	Commission Secretaries	2,225	3,000	3,000		
Wages-Salaries Total		2,225	3,000	3,000	** Moved to Town Council **	0
52 Fringe Benefits						
001.05.0508.0.52010.00000	Worker's Compensation	8	0	0		
001.05.0508.0.52100.00000	Social Security	170	230	230	** Moved to Town Council **	0
Fringe Benefits Total		179	230	230		0
53 Professional/Technical						
001.05.0508.0.53201.00000	Supplies	60	3,400	3,400	3,400	3,400
Professional/Technical Total		60	3,400	3,400	3,400	3,400
Brd of Finance Total		2,463	6,630	6,630	3,400	3,400
<b>0509 - Assessors Office</b>						
51 Wages-Salaries						
001.05.0509.0.51125.00000	Mid-Managers Personnel	198,136	204,554	204,554	205,524	205,524
001.05.0509.0.51130.00000	Clerical Personnel	143,870	168,329	168,329	144,260	144,260
001.05.0509.0.51400.00000	Overtime	12	250	250	250	250
001.05.0509.0.51805.00000	Longevity	2,100	2,100	2,100	2,084	2,084
001.05.0509.0.51920.00000	In lieu of Health Insurance	4,300	4,300	4,300	4,300	4,300
Wages-Salaries Total		348,417	379,533	379,533	356,418	356,418
52 Fringe Benefits						
001.05.0509.0.52010.00000	Worker's Compensation	11,653	7,370	7,370	6,153	6,218
001.05.0509.0.52100.00000	Social Security	25,219	29,035	29,035	27,266	27,266
001.05.0509.0.52200.00000	Pension	20,968	33,281	33,281	32,168	32,168
001.05.0509.0.52220.00000	Insurance, Life, Disability	1,554	2,048	2,048	2,103	2,103
001.05.0509.0.52235.00000	Health Insurance	55,475	60,701	60,701	65,978	65,978
Fringe Benefits Total		114,870	132,435	132,435	133,668	133,673
53 Professional/Technical						
001.05.0509.0.53201.00000	Supplies	18,374	7,400	7,400	7,400	7,400
001.05.0509.0.53813.00000	Computer Support	32,494	52,668	52,668	66,668	66,668
001.05.0509.0.53814.00000	Contractual Services	198	25,000	25,000	25,000	25,000
001.05.0509.0.53916.00000	Professional Development	795	0	0		
001.05.0509.0.53944.00000	Organizational Fees	285	480	480		
001.05.0509.0.53945.00000	Training, Prof Dev & Org Fees	2,969	4,075	4,075		
Professional/Technical Total		55,115	89,623	89,623	103,663	103,663
Assessor Total		518,402	601,591	601,591	593,769	593,834
<b>0510 - Registrars of Voters</b>						
51 Wages-Salaries						
001.05.0510.0.51115.00000	Elected Personnel	89,453	97,626	97,626	144,000	86,000
001.05.0510.0.51540.00000	Election Workers	5,010	25,000	25,000	45,000	45,000
Wages-Salaries Total		94,462	122,626	122,626	189,000	131,000

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>52 Fringe Benefits</b>							
001.05.0510.0.52010.00000	Worker's Compensation	695	1,171	1,171	663	552	557
001.05.0510.0.52100.00000	Social Security	7,226	9,383	9,383	14,459	10,023	10,023
<b>Fringe Benefits Total</b>		<b>7,921</b>	<b>10,554</b>	<b>10,554</b>	<b>15,122</b>	<b>10,575</b>	<b>10,580</b>
<b>53 Professional/Technical</b>							
001.05.0510.0.53201.00000	Supplies	20,781	34,560	34,560	34,560	34,560	34,560
001.05.0510.0.53234.00000	Food	546	1,500	1,500	1,500	1,500	1,500
001.05.0510.0.53245.00000	Maintenance & Repair	0	2,800	2,800	6,700	6,700	6,700
001.05.0510.0.53600.00000	Rent	0	1,200	1,200	350	350	350
001.05.0510.0.53604.00000	Truck Rental	0	750	750	250	250	250
001.05.0510.0.53815.00000	Contractual Services	60	150	150	150	150	150
001.05.0510.0.53902.00000	Non Tax Election Workers	23,366	35,000	35,000	1,800	1,800	1,800
001.05.0510.0.53944.00000	Telephone	1,801	1,500	1,500	1,800	1,800	1,800
001.05.0510.0.53945.00000	Organizational Fees	160	200	200	5,410	5,410	5,410
<b>Professional/Technical Total</b>		<b>50,445</b>	<b>82,870</b>	<b>82,870</b>	<b>50,720</b>	<b>50,720</b>	<b>50,720</b>
	Registrar of Voters Total	152,829	216,050	216,050	254,842	192,295	192,300
<b>51 Wages-Salaries</b>							
001.05.0511.0.51100.00000	Department Head	104,415	104,417	107,547	107,550	107,550	107,550
001.05.0511.0.51125.00000	Mid-Managers Personnel	79,593	85,660	85,660	87,596	87,596	87,596
001.05.0511.0.51130.00000	Clerical Personnel	118,886	125,443	125,443	131,874	131,874	131,874
001.05.0511.0.51400.00000	Overtime	361	1,000	1,000	1,000	1,000	1,000
001.05.0511.0.51510.00000	Part time & Summer Help	0	0	0	300	300	300
001.05.0511.0.51805.00000	Longevity	1,175	1,300	1,300	1,300	1,300	1,300
001.05.0511.0.51820.00000	In Lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500	2,500
<b>Wages-Salaries Total</b>		<b>308,929</b>	<b>320,320</b>	<b>323,450</b>	<b>332,120</b>	<b>332,120</b>	<b>332,120</b>
<b>52 Fringe Benefits</b>							
001.05.0511.0.52010.00000	Worker's Compensation	1,166	739	739	642	643	648
001.05.0511.0.52100.00000	Social Security	22,854	24,505	24,744	25,408	25,408	25,408
001.05.0511.0.52200.00000	Pension	15,217	23,110	23,423	23,924	23,924	23,924
001.05.0511.0.52220.00000	Insurance, Life, Disability	1,385	1,733	1,733	1,966	1,966	1,966
001.05.0511.0.52235.00000	Health Insurance	21,273	23,251	23,251	25,065	25,065	25,065
<b>Fringe Benefits Total</b>		<b>61,895</b>	<b>73,338</b>	<b>73,890</b>	<b>77,005</b>	<b>77,006</b>	<b>77,011</b>

**0511 - Town Clerks Office**

**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24 Actual	FY25		Department Requested	Manager Approved	Brd of Fin Approved
			Adopted	Amended			
53 Professional/Technical							
001.05.0511.0.53201.00000	Supplies	1,630	2,250	2,250	2,250	2,250	2,250
001.05.0511.0.53737.00000	Microfilming, Records Repair	5,276	6,000	6,000	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	15,600	15,600	15,600	21,100	21,100	21,100
001.05.0511.0.53814.00000	Contractual Services	1,367	2,300	2,300	2,800	2,800	2,800
001.05.0511.0.53916.00000	Professional Development	1,857	3,360	3,360	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.05.0511.0.53944.00000	Organizational Fees	710	710	710	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.05.0511.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	3,990	3,990	3,990
001.05.0511.0.53947.00000	Vital Statistics	1,148	1,500	1,500	1,500	1,500	1,500
	Professional/Technical Total	29,547	33,720	33,720	39,640	39,640	39,640
	Town Clerk Total	398,372	427,378	431,061	448,765	448,766	448,771

**0512 - Board of Assessment Appeals**

51 Wages-Salaries							
001.05.0512.0.51305.00000	Commission Secretaries	625	1,500	1,500	** Moved to Town Council **	** Moved to Town Council **	** Moved to Town Council **
	Wages-Salaries Total	625	1,500	1,500	0	0	0
52 Fringe Benefits							
001.05.0512.0.52010.00000	Worker's Compensation	2	0	0	0	0	0
001.05.0512.0.52100.00000	Social Security	43	115	115	** Moved to Town Council **	** Moved to Town Council **	** Moved to Town Council **
	Fringe Benefits Total	45	115	115	0	0	0
53 Professional/Technical							
001.05.0512.0.53916.00000	Professional Development	0	225	225	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.05.0512.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	225	225	225
	Professional/Technical Total	0	225	225	225	225	225
	Board of Assessment Appeals Total	670	1,840	1,840	225	225	225

**0513 - Town Council**

51 Wages-Salaries							
001.05.0513.0.51305.00000	Commission Secretaries	200	3,975	3,975	27,250	27,250	27,250
	Wages-Salaries Total	200	3,975	3,975	27,250	27,250	27,250
52 Fringe Benefits							
001.05.0513.0.52010.00000	Worker's Compensation	1	0	0	0	0	0
001.05.0513.0.52100.00000	Social Security	15	305	305	2,085	2,085	2,085
	Fringe Benefits Total	16	305	305	2,085	2,085	2,085
53 Professional/Technical							
001.05.0513.0.53904.00000	Mayor's Account	491	500	500	3,000	3,000	3,000
	Professional/Technical Total	491	500	500	3,000	3,000	3,000
	Town Council Total	707	4,780	4,780	32,335	32,335	32,335

**0514 - Human Resources**

51 Wages-Salaries							
001.05.0514.0.51100.00000	Department Head	124,200	124,201	127,927	127,927	127,927	127,927
001.05.0514.0.51510.00000	Part time & Summer Help (Reclass from TMgr)	10,404	11,276	11,276	13,781	13,781	13,781
	Wages-Salaries Total	134,604	135,477	139,203	141,708	141,708	141,708

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>52 Fringe Benefits</b>							
001.05.0514.0.52010.00000	Worker's Compensation	511	313	313	274	275	277
001.05.0514.0.52100.00000	Social Security	9,693	10,364	10,649	10,841	10,841	10,841
001.05.0514.0.52200.00000	Pension	7,452	7,453	7,677	7,676	7,676	7,676
001.05.0514.0.52220.00000	Insurance, Life, Disability	568	681	681	767	767	767
001.05.0514.0.52235.00000	Health Insurance	27,139	29,440	29,440	31,783	31,783	31,783
	<b>Fringe Benefits Total</b>	<b>45,364</b>	<b>48,251</b>	<b>48,759</b>	<b>51,341</b>	<b>51,342</b>	<b>51,344</b>
<b>53 Professional/Technical</b>							
001.05.0514.0.53201.00000	Supplies	753	2,500	2,500	2,500	2,500	2,500
001.05.0514.0.53813.00000	Computer support	7,188	7,500	7,500	7,500	7,500	7,500
001.05.0514.0.53916.00000	Professional Development	4,079	5,000	5,000	** Reclassified to Training, Prof Dev & Org Fees **		
001.05.0514.0.53944.00000	Organizational Fees	380	2,500	2,500	** Reclassified to Training, Prof Dev & Org Fees **		
001.05.0514.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	7,500	7,500	7,500
	<b>Professional/Technical Total</b>	<b>12,400</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>
	<b>Human resources Total</b>	<b>192,368</b>	<b>201,228</b>	<b>205,462</b>	<b>210,549</b>	<b>210,550</b>	<b>210,552</b>
<b>1013 - Cemetery Commission</b>							
<b>51 Wages-Salaries</b>							
001.10.1013.0.51305.00000	Commission Secretaries	1,100	1,050	1,050	** Moved to Town Council **		
	<b>Wages-Salaries Total</b>	<b>1,100</b>	<b>1,050</b>	<b>1,050</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>52 Fringe Benefits</b>							
001.10.1013.0.52010.00000	Worker's Compensation	4	0	0	0	0	0
001.10.1013.0.52100.00000	Social Security	84	81	81	** Moved to Town Council **		
	<b>Fringe Benefits Total</b>	<b>88</b>	<b>81</b>	<b>81</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>53 Professional/Technical</b>							
001.10.1013.0.53201.00000	Supplies	0	100	100	100	100	100
001.10.1013.0.53219.00000	Operating Materials	0	7,500	7,500	7,500	7,500	7,500
001.10.1013.0.53814.00000	Contractual Services	22,900	25,000	25,000	25,000	25,000	25,000
	<b>Professional/Technical Total</b>	<b>22,900</b>	<b>32,600</b>	<b>32,600</b>	<b>32,600</b>	<b>32,600</b>	<b>32,600</b>
	<b>Cemetery Commission Total</b>	<b>24,088</b>	<b>33,731</b>	<b>33,731</b>	<b>32,600</b>	<b>32,600</b>	<b>32,600</b>



**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24		FY25		FY26		
		Actual	Amended	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>1014 - Development Services</b>								
<b>51 Wages-Salaries</b>								
001.10.1014.0.51125.00000	Mid-Managers Personnel	250,150	285,901	285,901	285,901	291,749	291,749	291,749
001.10.1014.0.51130.00000	Clerical Personnel	47,240	63,160	63,160	63,160	66,339	66,339	66,339
001.10.1014.0.511510.00000	Part time & Summer Help	13,310	16,443	16,443	16,443	40,695	40,695	40,695
001.10.1014.0.511805.00000	Longevity	0	0	0	0	0	0	0
	<b>Wages-Salaries Total</b>	<b>310,700</b>	<b>365,504</b>	<b>365,504</b>	<b>365,504</b>	<b>398,783</b>	<b>398,783</b>	<b>398,783</b>
<b>52 Fringe Benefits</b>								
001.10.1014.0.52010.00000	Worker's Compensation	13,747	9,858	9,858	9,858	8,474	8,490	8,564
001.10.1014.0.52100.00000	Social Security	21,828	27,962	27,962	27,962	30,507	30,507	30,507
001.10.1014.0.52200.00000	Pension	13,010	23,523	23,523	23,523	26,612	26,612	26,612
001.10.1014.0.52220.00000	Insurance, Life, Disability	1,210	1,915	1,915	1,915	2,152	2,152	2,152
001.10.1014.0.52235.00000	Health Insurance	116,666	106,867	106,867	106,867	108,590	108,590	108,590
	<b>Fringe Benefits Total</b>	<b>166,462</b>	<b>170,125</b>	<b>170,125</b>	<b>170,125</b>	<b>176,335</b>	<b>176,351</b>	<b>176,425</b>
<b>53 Professional/Technical</b>								
001.10.1014.0.53201.00000	Supplies	1,006	4,500	4,500	4,500	4,500	4,500	4,500
001.10.1014.0.53814.00000	Contractual Services	16,200	10,000	10,000	10,000	15,000	15,000	15,000
001.10.1014.0.53916.00000	Professional Development	1,717	4,080	4,080	4,080	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.10.1014.0.53944.00000	Organizational Fees	853	1,600	1,600	1,600	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.10.1014.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	0	6,115	6,115	6,115
	<b>Professional/Technical Total</b>	<b>19,776</b>	<b>20,180</b>	<b>20,180</b>	<b>20,180</b>	<b>25,615</b>	<b>25,615</b>	<b>25,615</b>
	<b>Development Services Total</b>	<b>496,938</b>	<b>555,809</b>	<b>555,809</b>	<b>555,809</b>	<b>600,733</b>	<b>600,749</b>	<b>600,823</b>

**1015 - Planning & Zoning Commission**

<b>51 Wages-Salaries</b>								
001.10.1015.0.51305.00000	Commission Secretaries	0	1,175	1,175	1,175	** Moved to Town Council **	** Moved to Town Council **	0
	<b>Wages-Salaries Total</b>	<b>0</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>52 Fringe Benefits</b>								
001.10.1015.0.52100.00000	Social Security	0	90	90	90	** Moved to Town Council **	** Moved to Town Council **	0
	<b>Fringe Benefits Total</b>	<b>0</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>53 Professional/Technical</b>								
001.10.1015.0.53208.00000	Computer Equipment	0	5,000	5,000	5,000	0	0	0
001.10.1015.0.53916.00000	Professional Development	0	1,500	1,500	1,500	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.10.1015.0.53944.00000	Organizational Fees	130	125	125	125	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.10.1015.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	0	1,625	1,625	1,625
	<b>Professional/Technical Total</b>	<b>130</b>	<b>6,625</b>	<b>6,625</b>	<b>6,625</b>	<b>1,625</b>	<b>1,625</b>	<b>1,625</b>
	<b>Planning &amp; Zoning Total</b>	<b>130</b>	<b>7,890</b>	<b>7,890</b>	<b>7,890</b>	<b>1,625</b>	<b>1,625</b>	<b>1,625</b>

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>1016 - Zoning Board of Appeals</b>							
<b>51 Wages-Salaries</b>							
001.10.1016.0.51305.00000	Commission Secretaries	700	1,175	1,175	0	0	0
	<b>Wages-Salaries Total</b>	<b>700</b>	<b>1,175</b>	<b>1,175</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>52 Fringe Benefits</b>							
001.10.1016.0.52010.00000	Worker's Compensation	3	0	0	0	0	0
001.10.1016.0.52100.00000	Social Security	54	90	90	0	0	0
	<b>Fringe Benefits Total</b>	<b>56</b>	<b>90</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>53 Professional/Technical</b>							
001.10.1016.0.53916.00000	Professional Development	0	1,200	1,200	1,325	1,325	1,325
001.10.1016.0.53944.00000	Organizational Fees	130	125	125	0	0	0
001.10.1016.0.53945.00000	Training, Prof Dev & Org Fees	130	0	0	1,325	1,325	1,325
	<b>Professional/Technical Total</b>	<b>260</b>	<b>1,325</b>	<b>1,325</b>	<b>1,325</b>	<b>1,325</b>	<b>1,325</b>
	<b>ZBA Total</b>	<b>886</b>	<b>2,590</b>	<b>2,590</b>	<b>1,325</b>	<b>1,325</b>	<b>1,325</b>
<b>1017 - Economic Development</b>							
<b>51 Wages-Salaries</b>							
001.10.1017.0.51120.00000	Professional Personnel	49,400	50,739	53,839	104,739	104,739	104,739
001.10.1017.0.51125.00000	Mid-Managers Personnel	98,618	103,605	103,605	2,500	2,500	2,500
001.10.1017.0.51305.00000	Commission Secretaries	500	1,200	1,200	0	0	0
001.10.1017.0.51820.00000	In lieu of Health Insurance	2,500	0	0	107,239	107,239	107,239
	<b>Wages-Salaries Total</b>	<b>151,018</b>	<b>155,544</b>	<b>158,644</b>	<b>107,239</b>	<b>107,239</b>	<b>107,239</b>
<b>52 Fringe Benefits</b>							
001.10.1017.0.52010.00000	Worker's Compensation	574	359	359	208	208	210
001.10.1017.0.52100.00000	Social Security	11,564	11,900	8,800	8,204	8,204	8,204
001.10.1017.0.52200.00000	Pension	5,917	6,217	6,217	6,285	6,285	6,285
001.10.1017.0.52220.00000	Insurance, Life, Disability	454	568	568	629	629	629
001.10.1017.0.52235.00000	Health Insurance	27,139	29,440	29,440	0	0	0
	<b>Fringe Benefits Total</b>	<b>45,648</b>	<b>48,484</b>	<b>45,384</b>	<b>15,326</b>	<b>15,326</b>	<b>15,328</b>
<b>53 Professional/Technical</b>							
001.10.1017.0.53024.00000	Local Grant Match	0	0	0	6,000	6,000	6,000
001.10.1017.0.53201.00000	Supplies	369	500	500	500	500	500
001.10.1017.0.53814.00000	Contractual Services	7,650	10,000	10,000	18,000	18,000	18,000
001.10.1017.0.53916.00000	Professional Development	1,519	2,500	2,500	80,000	80,000	80,000
001.10.1017.0.53920.00000	Professional Services	0	0	0	38,000	38,000	38,000
001.10.1017.0.53921.00000	Promotion	26,169	35,000	35,000	38,000	38,000	38,000
001.10.1017.0.53944.00000	Organizational Fees	3,610	4,135	4,135	6,600	6,600	6,600
001.10.1017.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	142,500	142,500	142,500
	<b>Professional/Technical Total</b>	<b>39,317</b>	<b>52,135</b>	<b>52,135</b>	<b>265,065</b>	<b>265,065</b>	<b>265,067</b>
	<b>Economic Development Total</b>	<b>235,983</b>	<b>256,163</b>	<b>256,163</b>	<b>265,065</b>	<b>265,065</b>	<b>265,067</b>

**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24 Actual	FY25		FY26		
			Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>1018 - Conservation Commission</b>							
51 Wages-Salaries							
001.10.1018.0.51305.00000	Commission Secretaries	950	1,300	1,300	** Moved to Town Council **	0	0
Wages-Salaries Total		950	1,300	1,300			
52 Fringe Benefits							
001.10.1018.0.52010.00000	Worker's Compensation	4	0	0	0	0	0
001.10.1018.0.52100.00000	Social Security	66	100	100	** Moved to Town Council **	0	0
Fringe Benefits Total		69	100	100			
53 Professional/Technical							
001.10.1018.0.53201.00000	Supplies	0	55	55	55	55	55
001.10.1018.0.53440.00000	Public Education	512	2,550	2,550	2,550	2,550	2,550
001.10.1018.0.53916.00000	Professional Development	0	75	75	** Reclassified to Training, Prof Dev & Org Fees **		
001.10.1018.0.53944.00000	Organizational Fees	100	175	175	** Reclassified to Training, Prof Dev & Org Fees **		
001.10.1018.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	250	250	250
Professional/Technical Total		612	2,855	2,855	2,855	2,855	2,855
Conservation Commission Total		1,631	4,255	4,255	2,855	2,855	2,855
<b>1019 - Inland Wetlands Commission</b>							
51 Wages-Salaries							
001.10.1019.0.51305.00000	Commission Secretaries	925	1,400	1,400	** Moved to Town Council **	0	0
Wages-Salaries Total		925	1,400	1,400			
52 Fringe Benefits							
001.10.1019.0.52010.00000	Worker's Compensation	4	0	0	0	0	0
001.10.1019.0.52100.00000	Social Security	60	108	108	** Moved to Town Council **	0	0
Fringe Benefits Total		64	108	108			
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	360	500	500	** Reclassified to Training, Prof Dev & Org Fees **		
001.10.1019.0.53944.00000	Organizational Fees	65	65	65	** Reclassified to Training, Prof Dev & Org Fees **		
001.10.1019.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	565	565	565
Professional/Technical Total		2,636	2,965	2,965	2,965	2,965	2,965
Inland-Wetlands Total		3,625	4,473	4,473	2,965	2,965	2,965
<b>1020 - Ethics Commission</b>							
51 Wages-Salaries							
001.10.1020.0.51305.00000	Commission Secretaries	0	400	400	** Moved to Town Council **	0	0
Wages-Salaries Total		0	400	400			
52 Fringe Benefits							
001.10.1020.0.52010.00000	Worker's Compensation	0	0	0	0	0	0
001.10.1020.0.52100.00000	Social Security	0	31	31	** Moved to Town Council **	0	0
Fringe Benefits Total		0	31	31			
53 Professional/Technical							
001.10.1020.0.53201.00000	Supplies	0	50	50	** Reclassified to Training, Prof Dev & Org Fees **		

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24 Actual	FY25		FY26	
			Adopted	Amended	Department Requested	Manager Approved
Professional/Technical Total		0	50	50	50	50
	Ethics Total	0	481	481	50	50
<b>1021 - Veterans Commission</b>						
53 Professional/Technical						
001.10.1021.0.53201.00000	Supplies	282	500	500	500	500
001.10.1021.0.53226.00000	Flags, Wreaths, Flowers	3,223	3,500	3,500	4,500	4,500
001.10.1021.0.53234.00000	Food	0	300	300	300	300
001.10.1021.0.53805.00000	Bands	0	350	350	350	350
001.10.1021.0.53813.00000	Computer Support	712	1,000	1,000	1,000	1,000
001.10.1021.0.53939.00000	Veterans Support	500	500	500	500	500
Professional/Technical Total		4,717	6,150	6,150	7,150	7,150
Veterans Commission Total		4,717	6,150	6,150	7,150	7,150
<b>1023 - Aquifer Protection Commission</b>						
51 Wages-Salaries						
001.10.1023.0.51305.00000	Commission Secretaries	0	300	300	** Moved to Town Council **	0
Wages-Salaries Total		0	300	300	0	0
52 Fringe Benefits						
001.10.1023.0.52010.00000	Worker's Compensation	0	0	0	0	0
001.10.1023.0.52100.00000	Social Security	0	23	23	** Moved to Town Council **	0
Fringe Benefits Total		0	23	23	0	0
53 Professional/Technical						
001.10.1023.0.53201.00000	Supplies	0	50	50	50	50
001.10.1023.0.53916.00000	Professional Development	0	100	100	** Reclassified to Training, Prof Dev & Org Fees **	100
001.10.1023.0.53944.00000	Training, Prof Dev & Org Fees	0	0	0	100	100
Professional/Technical Total		0	150	150	150	150
Aquifer Protection Total		0	473	473	150	150
<b>1024 - Berlin Historic District</b>						
51 Wages-Salaries						
001.10.1024.0.51305.00000	Commission Secretaries	400	1,250	1,250	** Moved to Town Council **	0
Wages-Salaries Total		400	1,250	1,250	0	0
52 Fringe Benefits						
001.10.1024.0.52010.00000	Worker's Compensation	2	0	0	0	0
001.10.1024.0.52100.00000	Social Security	31	96	96	** Moved to Town Council **	0
Fringe Benefits Total		32	96	96	0	0
53 Professional/Technical						
001.10.1024.0.53201.00000	Supplies	0	50	50	50	50
001.10.1024.0.53916.00000	Professional Development	0	50	50	** Reclassified to Training, Prof Dev & Org Fees **	50
001.10.1024.0.53921.00000	Promotion	0	50	50	50	50
001.10.1024.0.53944.00000	Organizational Fees	75	100	100	** Reclassified to Training, Prof Dev & Org Fees **	150
001.10.1024.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	150	150
Professional/Technical Total		75	250	250	250	250
Historic District Total		507	1,596	1,596	250	250

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24 Actual	FY25		FY26	
			Adopted	Amended	Department Requested	Manager Approved
<b>1025 - Charter Revision Commission</b>						
51 Wages-Salaries						
001.10.1025.0.51305.00000	Commission Secretaries	0	0	0	** Moved to Town Council **	0
Wages-Salaries Total		0	0	0	0	0
52 Fringe Benefits						
001.10.1025.0.52010.00000	Worker's Compensation	0	0	0	0	0
001.10.1025.0.52100.00000	Social Security	0	0	0	** Moved to Town Council **	0
Fringe Benefits Total		0	0	0	0	0
Charter Revision Total		0	0	0	0	0
<b>1026 - Commission for the Disabled</b>						
51 Wages-Salaries						
001.10.1026.0.51305.00000	Commission Secretaries	400	600	600	** Moved to Town Council **	0
Wages-Salaries Total		400	600	600	0	0
52 Fringe Benefits						
001.10.1026.0.52010.00000	Worker's Compensation	2	0	0	0	0
001.10.1026.0.52100.00000	Social Security	27	46	46	** Moved to Town Council **	0
Fringe Benefits Total		29	46	46	0	0
Commission for Disabled Total		429	646	646	0	0
<b>1027 - Public Building Commission</b>						
51 Wages-Salaries						
001.10.1027.0.51305.00000	Commission Secretaries	1,200	2,050	2,050	** Moved to Town Council **	0
Wages-Salaries Total		1,200	2,050	2,050	0	0

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24 Actual		FY25		FY26	
		Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved	
<b>52 Fringe Benefits</b>							
001.10.1029.0.52010.00000	Worker's Compensation	5	0	0	0	0	0
001.10.1027.0.52100.00000	Social Security	79	157	157	0	** Moved to Town Council **	0
<b>Fringe Benefits Total</b>		<b>83</b>	<b>157</b>	<b>157</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>53 Professional/Technical</b>							
001.10.1027.0.53814.00000	Contractual Services	230	25,000	25,000	450,000	450,000	0
<b>Professional/Technical Total</b>		<b>230</b>	<b>25,000</b>	<b>25,000</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>
<b>Public Building Commission Total</b>		<b>1,513</b>	<b>27,207</b>	<b>27,207</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>
<b>1029 - Building Inspection &amp; Permitting</b>							
<b>51 Wages-Salaries</b>							
001.10.1029.0.51125.00000	Mid-Managers Personnel	259,241	273,317	273,317	280,690	280,690	280,690
001.10.1029.0.51130.00000	Clerical Personnel	65,702	68,093	68,093	70,303	70,303	70,303
001.10.1029.0.51805.00000	Longevity	1,200	1,200	1,200	1,200	1,200	1,200
<b>Wages-Salaries Total</b>		<b>326,143</b>	<b>342,610</b>	<b>342,610</b>	<b>352,193</b>	<b>352,193</b>	<b>352,193</b>
<b>52 Fringe Benefits</b>							
001.10.1029.0.52010.00000	Worker's Compensation	14,889	9,408	9,408	8,068	8,107	8,179
001.10.1029.0.52100.00000	Social Security	23,132	26,210	26,210	26,943	26,943	26,943
001.10.1029.0.52200.00000	Pension	26,202	27,445	27,445	28,171	28,171	28,171
001.10.1029.0.52220.00000	Insurance, Life, Disability	1,493	1,872	1,872	2,110	2,110	2,110
001.10.1029.0.52235.00000	Health Insurance	76,448	83,452	83,452	90,843	90,843	90,843
001.10.1029.0.52300.00000	Uniforms/safety equipment	705	900	900	900	900	900
<b>Fringe Benefits Total</b>		<b>142,869</b>	<b>149,287</b>	<b>149,287</b>	<b>157,035</b>	<b>157,074</b>	<b>157,146</b>
<b>53 Professional/Technical</b>							
001.10.1029.0.53201.00000	Supplies	3,280	3,820	3,820	3,820	3,820	3,820
001.10.1029.0.53245.00000	Maintenance	9,669	10,000	10,000	10,000	10,000	10,000
001.10.1029.0.53916.00000	Professional Development	1,533	2,100	2,100	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **	** Reclassified to Training, Prof Dev & Org Fees **
001.10.1029.0.53944.00000	Organizational Fees	295	440	440	2,540	2,540	2,540
001.10.1029.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	16,360	16,360	16,360
<b>Professional/Technical Total</b>		<b>14,776</b>	<b>16,360</b>	<b>16,360</b>	<b>525,588</b>	<b>525,627</b>	<b>525,699</b>
<b>Building Inspection &amp; Permitting Total</b>		<b>483,788</b>	<b>508,257</b>	<b>508,257</b>	<b>525,588</b>	<b>525,627</b>	<b>525,699</b>
<b>1528 - Ambulance Service</b>							
<b>53 Professional/Technical</b>							
001.15.1528.0.53405.00000	Communications Systems	20,113	20,197	20,197	20,197	20,197	20,197
001.15.1528.0.53735.00000	Medical Waste Disposal	0	1,500	1,500	1,500	1,500	1,500
001.15.1528.0.53808.00000	Ambulance Services	370,344	381,455	381,455	392,898	392,898	392,898
<b>Professional/Technical Total</b>		<b>390,457</b>	<b>403,152</b>	<b>403,152</b>	<b>414,595</b>	<b>414,595</b>	<b>414,595</b>
<b>Ambulance Total</b>		<b>390,457</b>	<b>403,152</b>	<b>403,152</b>	<b>414,595</b>	<b>414,595</b>	<b>414,595</b>

**GENERAL FUND BUDGET FY2025/26**

**EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>1530 - Animal Control</b>							
<b>51 Wages-Salaries</b>							
001.15.1530.0.51135.00000	Blue Collar Personnel	105,460	111,539	111,539	112,726	112,726	112,726
001.15.1530.0.51400.00000	Overtime	5,980	10,500	10,500	10,500	10,500	10,500
001.15.1530.0.51510.00000	Part time & Summer Help	0	0	0	5,000	5,000	5,000
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	135	700	700	700	700	700
	<b>Wages-Salaries Total</b>	<b>112,826</b>	<b>123,989</b>	<b>123,989</b>	<b>130,176</b>	<b>130,176</b>	<b>130,176</b>
<b>52 Fringe Benefits</b>							
001.15.1530.0.52010.00000	Worker's Compensation	3,431	2,984	2,984	2,012	2,016	2,033
001.15.1530.0.52100.00000	Social Security	8,266	9,494	9,494	9,967	9,967	9,967
001.15.1530.0.52200.00000	Pension	10,464	11,155	11,155	11,274	11,274	11,274
001.15.1530.0.52220.00000	Insurance, Life, Disability	463	560	560	619	619	619
001.15.1530.0.52235.00000	Health Insurance	12,408	12,069	12,069	13,121	13,121	13,121
001.15.1530.0.52300.00000	Uniforms	413	1,506	1,506	1,000	1,000	1,000
	<b>Fringe Benefits Total</b>	<b>35,444</b>	<b>37,768</b>	<b>37,768</b>	<b>37,993</b>	<b>37,997</b>	<b>38,014</b>
<b>53 Professional/Technical</b>							
001.15.1530.0.53201.00000	Supplies	2,728	3,500	3,500	3,700	3,700	3,700
001.15.1530.0.53245.00000	Maintenance & Repair	662	2,000	2,000	2,000	2,000	2,000
001.15.1530.0.53285.00000	Animal Food	2,045	3,000	3,000	4,000	4,000	4,000
001.15.1530.0.53814.00000	Contractual Services	0	0	0	20,460	20,460	20,460
001.15.1530.0.53827.00000	Veterinary Fees	8,660	7,000	7,000	11,000	11,000	11,000
001.15.1530.0.53902.00000	Telephone	930	1,100	1,100	1,100	1,100	1,100
001.15.1530.0.53916.00000	Professional Development	250	0	0	5,700	5,700	5,700
001.15.1530.0.53936.00000	License Fees, Due State	4,871	5,700	5,700	175	175	175
001.15.1530.0.53940.00000	Advertising	117	175	175	570	570	570
001.15.1530.0.53945.00000	Training, Prof Dev & Org Fees	100	550	550	2,500	2,500	2,500
001.15.1530.0.53950.00000	Internet Service	1,121	2,300	2,300	51,205	51,205	51,205
	<b>Professional/Technical Total</b>	<b>21,504</b>	<b>25,325</b>	<b>25,325</b>	<b>51,205</b>	<b>51,205</b>	<b>51,205</b>
<b>54 Capital Outlays</b>							
001.15.1530.0.54000.00001	Van	0	0	0	70,000	70,000	0
	<b>Capital Outlays Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>
	<b>Animal Control Total</b>	<b>169,773</b>	<b>187,082</b>	<b>187,082</b>	<b>289,374</b>	<b>289,378</b>	<b>219,395</b>

\*\* Reclassified to Training, Prof Dev & Org Fees \*\*

**GENERAL FUND BUDGET FY2025/26**

**EXPENSE**

Account	Description	FY24 Actual		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>1531 - Fire Departments</b>							
<b>51 Wages-Salaries</b>							
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 Reep)	23,283	24,704	24,704	25,988	25,988	25,988
001.15.1531.0.51800.00000	Reward program	65,100	88,500	88,500	88,500	88,500	88,500
001.15.1531.0.51801.00000	Paid on call	271,950	282,880	282,880	282,880	282,880	282,880
001.15.1531.0.51801.00000	Compensation (Additional Duties)	0	12,000	12,000	12,000	12,000	12,000
	<b>Wages-Salaries Total</b>	<b>375,333</b>	<b>423,084</b>	<b>423,084</b>	<b>424,368</b>	<b>424,368</b>	<b>424,368</b>
<b>52 Fringe Benefits</b>							
001.15.1531.0.52010.00000	Worker's Compensation	35,726	30,428	30,428	25,472	25,519	25,742
001.15.1531.0.52100.00000	Social Security	28,484	32,366	32,366	32,465	32,465	32,465
001.15.1531.0.52200.00000	Pension	0	1,483	1,483	1,560	1,560	1,560
001.15.1531.0.52220.00000	Insurance, Life, Disability	5,878	10,677	10,677	10,697	10,697	10,697
001.15.1531.0.52225.00000	Physicals	33,098	46,000	46,000	46,000	46,000	46,000
001.15.1531.0.52410.00000	Robert Wolf Incentive Plan	26,000	30,000	30,000	30,000	30,000	30,000
	<b>Fringe Benefits Total</b>	<b>129,286</b>	<b>150,954</b>	<b>150,954</b>	<b>146,194</b>	<b>146,241</b>	<b>146,464</b>
<b>53 Professional/Technical</b>							
001.15.1531.0.53102.00000	Electricity	41,348	47,900	47,900	52,690	52,690	52,690
001.15.1531.0.53105.00000	Natural Gas	22,286	28,125	28,125	28,125	28,125	28,125
001.15.1531.0.53200.00000	Hazardous Material Supplies	1,126	4,000	4,000	6,000	6,000	6,000
001.15.1531.0.53201.00000	Supplies	285	1,400	1,400	1,600	1,600	1,600
001.15.1531.0.53208.00000	Equipment	30,000	30,000	30,000	30,000	30,000	30,000
001.15.1531.0.53210.00000	Fire Fighting Equipment	8,025	12,000	12,000	12,000	12,000	12,000
001.15.1531.0.53216.00000	Protective Clothing	56,774	100,000	100,000	100,000	100,000	100,000
001.15.1531.0.53219.00000	Operating Materials	24,064	27,000	27,000	27,000	27,000	27,000
001.15.1531.0.53229.00000	Rescue Equipment	12,269	12,000	12,000	12,000	12,000	12,000
001.15.1531.0.53236.00000	Fire hose, Nozzles, Tools	4,758	20,000	20,000	20,000	20,000	20,000
001.15.1531.0.53242.00000	Foam	2,500	0	0	0	0	0
001.15.1531.0.53245.00000	Maintenance	267	5,500	5,500	5,500	5,500	5,500
001.15.1531.0.53405.00000	Communications Systems	3,409	19,000	19,000	19,000	19,000	19,000
001.15.1531.0.53433.00000	Fire Department Grant	0	75,000	75,000	0	0	0
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	60,639	63,452	63,452	63,452	63,452	63,452
001.15.1531.0.53730.00000	Insurance	0	50,717	50,717	69,652	69,652	69,652
001.15.1531.0.53813.00000	Computer Support	14,072	0	0	0	0	0
001.15.1531.0.53814.00000	Contractual Services	16,242	25,000	25,000	25,000	25,000	25,000
001.15.1531.0.53816.00000	Equipment Testing	35,000	36,000	36,000	36,000	36,000	36,000
001.15.1531.0.53916.00000	Professional Development	850	0	0	0	0	0
001.15.1531.0.53917.00000	Water & Sewer	1,997	5,500	5,500	5,500	5,500	5,500
001.15.1531.0.53926.00000	Recruitment	0	10,000	10,000	10,000	10,000	10,000
001.15.1531.0.53943.00000	Mileage	345	5,074	5,074	5,074	5,074	5,074
001.15.1531.0.53944.00000	Organizational Fees	230	1,500	1,500	1,500	1,500	1,500
001.15.1531.0.53945.00000	Training, Prof Dev & Org Fees	28,005	32,500	32,500	33,750	33,750	33,750
	<b>Professional/Technical Total</b>	<b>366,000</b>	<b>538,168</b>	<b>613,168</b>	<b>563,843</b>	<b>563,843</b>	<b>563,843</b>



**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>54 Capital Outlays</b>							
001.15.1531.0.54000.XXXXX	Fire Command Vehicle	0	0	0	80,000	80,000	0
001.15.1531.0.54000.XXXXX	Repairs Rust/Paint Engine 10	0	0	0	55,000	55,000	0
	<b>Capital Outlays Total</b>	0	0	0	135,000	135,000	0
<b>Fire Department Total</b>							
		870,619	1,112,206	1,187,206	1,269,405	1,269,452	1,134,675
<b>1532 - Police Department</b>							
<b>51 Wages-Salaries</b>							
001.15.1532.0.51100.00000	Department Head	152,445	152,446	157,019	157,019	157,019	157,019
001.15.1532.0.51120.00000	Professional Personnel	134,091	134,091	138,114	176,481	176,481	176,481
001.15.1532.0.51130.00000	Clerical Personnel	178,433	184,949	184,949	190,959	190,959	190,959
001.15.1532.0.51140.00000	Police Personnel	3,921,403	4,344,326	4,344,326	4,928,801	4,928,801	4,690,829
001.15.1532.0.51185.00000	Dispatchers	705,166	790,954	790,954	863,681	863,681	863,681
001.15.1532.0.51305.00000	Commission Secretaries	1,275	1,700	1,700	** Moved to Town Council **		
001.15.1532.0.51400.00000	Overtime	848,255	650,000	650,000	650,000	650,000	600,000
001.15.1532.0.51420.00000	Grant Overtime	428	50,000	50,000	50,000	50,000	50,000
001.15.1532.0.51440.00000	Extra Duty Police Officer	62,985	90,000	90,000	90,000	90,000	90,000
001.15.1532.0.51805.00000	Longevity	20,863	21,134	21,134	21,461	21,461	21,461
001.15.1532.0.51811.00000	In lieu of Sick Pay (Retiree)	0	70,267	70,267	70,267	70,267	70,267
001.15.1532.0.51820.00000	In lieu of Health Insurance	11,800	9,300	9,300	15,400	13,600	13,600
	<b>Wages-Salaries Total</b>	6,037,143	6,499,167	6,507,763	7,214,069	7,212,289	6,924,297
<b>52 Fringe Benefits</b>							
001.15.1532.0.52010.00000	Worker's Compensation	235,266	155,054	155,054	143,556	143,778	138,453
001.15.1532.0.52100.00000	Social Security	435,500	497,876	498,534	552,566	552,428	530,398
001.15.1532.0.52200.00000	Pension	152,702	165,012	165,286	160,559	160,559	160,559
001.15.1532.0.52202.00000	Pension/Actuarial Funding	768,641	924,680	924,680	1,251,372	1,251,372	1,215,609
001.15.1532.0.52220.00000	Insurance, Life, Disability	114,560	106,228	106,228	113,313	113,313	106,012
001.15.1532.0.52225.00000	Physicals	10,500	11,400	11,400	11,625	11,625	10,950
001.15.1532.0.52235.00000	Health Insurance	981,211	1,099,657	1,099,657	1,255,683	1,255,683	1,142,236
001.15.1532.0.52300.00000	Uniforms	83,549	135,000	135,000	104,000	104,000	95,000
001.15.1532.0.52440.00000	Tuition Reimbursement	3,917	8,800	8,800	8,800	8,800	8,800
	<b>Fringe Benefits Total</b>	2,785,846	3,103,707	3,104,639	3,601,474	3,601,558	3,408,017
<b>53 Professional/Technical</b>							
001.15.1532.0.53101.00000	Telecommunications-Statewide Info	10,215	12,000	12,000	15,000	15,000	15,000
001.15.1532.0.53201.00000	Supplies	5,893	7,500	7,500	8,500	8,500	8,500
001.15.1532.0.53208.00000	Computer Equipment	12,330	0	0	30,000	30,000	30,000
001.15.1532.0.53209.00000	Equipment - Tasers	1,704	25,000	25,000	4,000	4,000	4,000
001.15.1532.0.53211.00000	Computer Materials	36	3,000	3,000	250	250	250
001.15.1532.0.53212.00000	Photo Supplies	10,872	250	250	32,000	32,000	32,000
001.15.1532.0.53219.00000	Operating Materials	528	1,000	1,000	1,000	1,000	1,000
001.15.1532.0.53234.00000	Food	12,137	14,650	14,650	14,650	14,650	14,650
001.15.1532.0.53238.00000	Traffic Lights/Signals	34,563	69,500	69,500	69,500	69,500	69,500
001.15.1532.0.53245.00000	Maintenance	12,932	19,000	19,000	19,000	19,000	19,000
001.15.1532.0.53248.00000	Equipment	0	7,000	7,000	7,000	7,000	7,000
001.15.1532.0.53401.00000	Accreditation	6,500	0	0	0	0	0

**GENERAL FUND BUDGET FY2025/26**

**EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Amended	Adopted	Amended	Department Requested	Manager Approved
001.15.1532.0.53601.00000	Machine Rental	4,548	5,000	5,000	5,000	5,000	5,000
001.15.1532.0.53813.00000	Computer Support	59,893	65,100	65,100	65,100	65,100	65,100
001.15.1532.0.53814.00000	Contractual Services	5,235	5,500	5,500	5,500	6,000	6,000
001.15.1532.0.53826.00000	Towing	600	1,000	1,000	1,000	2,000	2,000
001.15.1532.0.53902.00000	Telephone	12,511	15,000	15,000	15,000	17,700	17,700
001.15.1532.0.53903.00000	Copiers	2,738	6,250	6,250	6,250	6,250	6,250
001.15.1532.0.53916.00000	Professional Development	97,657	76,000	76,000	76,000		
001.15.1532.0.53944.00000	Organizational Fees	3,095	7,474	7,474	7,474		
001.15.1532.0.53945.00000	Training, Prof Dev & Org Fees	386	1,800	1,800	1,800	89,089	89,089
001.15.1532.0.53972.00000	BPD Cadet Program	10,000	10,000	10,000	10,000	10,000	10,000
001.15.1532.0.53973.00000	Special Teams/Assignments	9,307	10,000	10,000	10,000	10,000	10,000
	<b>Professional/Technical Total</b>	<b>313,679</b>	<b>394,024</b>	<b>394,024</b>	<b>394,024</b>	<b>412,039</b>	<b>412,039</b>
<b>54 Capital Outlays</b>							
001.15.1532.0.54000.00004	Police Vehicles	162,774	0	0	0	70,000	70,000
001.15.1532.0.54000.01000	Computer Equipment	50,000	0	0	0	0	0
001.15.1532.0.54000.XXXXX	Flock Safety + CT	0	0	0	0	51,000	51,000
	<b>Capital Outlays Total</b>	<b>212,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,000</b>	<b>70,000</b>
	<b>Police Department Total</b>	<b>9,349,442</b>	<b>9,996,898</b>	<b>9,996,898</b>	<b>10,006,426</b>	<b>11,348,582</b>	<b>10,814,353</b>
<b>52 Fringe Benefits</b>							
001.15.1533.0.52300.00000	Uniforms	300	300	300	300	0	0
	<b>Fringe Benefits Total</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0</b>
<b>53 Professional/Technical</b>							
001.15.1533.0.53201.00000	Supplies	512	2,000	2,000	2,000	2,000	2,000
001.15.1533.0.53208.00000	Equipment	0	2,500	2,500	2,500	2,500	2,500
001.15.1533.0.53759.00000	Civic Ready Notification	7,971	8,250	8,250	9,750	10,250	10,250
001.15.1533.0.53837.00000	Dam EAP Maint/Contractual Services	0	10,000	10,000	8,500	8,000	8,000
001.15.1533.0.53899.00000	EOC Phone System	6,399	7,000	7,000	7,000	7,000	7,000
001.15.1533.0.53944.00000	Organizational Fees	255	300	300	300	750	750
001.15.1533.0.53945.00000	Training, Prof Dev & Org Fees	0	325	325	325	750	750
	<b>Professional/Technical Total</b>	<b>15,137</b>	<b>30,375</b>	<b>30,375</b>	<b>30,375</b>	<b>30,500</b>	<b>30,500</b>
	<b>Emergency Management Total</b>	<b>15,437</b>	<b>30,675</b>	<b>30,675</b>	<b>30,675</b>	<b>30,500</b>	<b>30,500</b>
<b>1534 - Fire Marshal</b>							
<b>51 Wages-Salaries</b>							
001.15.1534.0.51120.00000	Professional Personnel	17,255	25,480	25,480	25,480	0	34,580
001.15.1534.0.51125.00000	Mid-Managers Personnel	217,053	226,280	226,280	226,280	280,360	230,824
001.15.1534.0.51400.00000	Overtime	114	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
	<b>Wages-Salaries Total</b>	<b>238,222</b>	<b>257,560</b>	<b>257,560</b>	<b>257,560</b>	<b>286,160</b>	<b>271,204</b>

**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>52 Fringe Benefits</b>							
001.15.1534.0.52010.00000	Worker's Compensation	25,146	15,306	15,306	14,231	13,511	13,630
001.15.1534.0.52100.00000	Social Security	17,553	19,808	19,808	21,996	20,852	20,852
001.15.1534.0.52200.00000	Pension	18,203	18,940	18,940	24,166	21,287	21,287
001.15.1534.0.52220.00000	Insurance, Life, Disability	999	1,242	1,242	1,666	1,596	1,596
001.15.1534.0.52235.00000	Health Insurance	27,139	29,440	29,440	31,783	31,783	31,783
001.15.1534.0.52300.00000	Uniforms	425	1,200	1,200	1,200	1,200	1,200
	<b>Fringe Benefits Total</b>	<b>89,465</b>	<b>85,936</b>	<b>85,936</b>	<b>95,062</b>	<b>90,229</b>	<b>90,348</b>
<b>53 Professional/Technical</b>							
001.15.1534.0.53201.00000	Supplies	340	400	400	400	400	400
001.15.1534.0.53219.00000	Operating Materials	552	1,000	1,000	1,000	1,000	1,000
001.15.1534.0.53813.00000	Computer Support	959	1,000	1,000	1,500	1,500	1,500
001.15.1534.0.53916.00000	Professional Development	0	0	0	** Reclassified to Training, Prof Dev & Org Fees **	1,500	1,500
001.15.1534.0.53918.00000	Fire Prevention	0	1,100	1,100	1,100	1,100	1,100
001.15.1534.0.53944.00000	Organizational Fees	225	350	350	** Reclassified to Training, Prof Dev & Org Fees **	2,670	2,670
001.15.1534.0.53945.00000	Training, Prof Dev & Org Fees	750	1,745	1,745	2,670	2,670	2,670
	<b>Professional/Technical Total</b>	<b>2,826</b>	<b>5,595</b>	<b>5,595</b>	<b>6,670</b>	<b>6,670</b>	<b>6,670</b>
	<b>Fire Marshal Total</b>	<b>330,514</b>	<b>349,091</b>	<b>349,091</b>	<b>387,892</b>	<b>368,103</b>	<b>368,222</b>
<b>2035 - Municipal Garage</b>							
<b>51 Wages-Salaries</b>							
001.20.2035.0.51125.00000	Mid-Managers Personnel	109,109	112,109	112,109	112,109	112,109	112,109
001.20.2035.0.51130.00000	Clerical Personnel (incl PT Reg)	46,110	49,508	49,508	52,526	52,526	52,526
001.20.2035.0.51135.00000	Blue Collar Personnel	349,145	353,016	353,016	367,003	367,003	367,003
001.20.2035.0.51400.00000	Overtime	9,890	15,000	15,000	15,000	15,000	15,000
001.20.2035.0.51805.00000	Longevity	2,550	2,550	2,550	2,550	2,550	2,550
	<b>Wages-Salaries Total</b>	<b>516,804</b>	<b>532,183</b>	<b>532,183</b>	<b>549,188</b>	<b>549,188</b>	<b>549,188</b>
<b>52 Fringe Benefits</b>							
001.20.2035.0.52010.00000	Worker's Compensation	29,616	18,423	18,423	15,864	15,894	16,033
001.20.2035.0.52100.00000	Social Security	37,951	40,771	40,771	42,072	42,072	42,072
001.20.2035.0.52200.00000	Pension	40,505	42,889	42,889	44,293	44,293	44,293
001.20.2035.0.52220.00000	Insurance, Life, Disability	2,250	2,691	2,691	3,051	3,051	3,051
001.20.2035.0.52235.00000	Health Insurance	96,541	101,893	101,893	110,243	110,243	110,243
001.20.2035.0.52300.00000	Uniforms	6,094	6,252	6,252	6,252	6,252	6,252
	<b>Fringe Benefits Total</b>	<b>212,897</b>	<b>212,919</b>	<b>212,919</b>	<b>221,775</b>	<b>221,805</b>	<b>221,944</b>
<b>53 Professional/Technical</b>							
001.20.2035.0.53106.00000	Vehicle Fuel	288,674	428,800	428,800	383,700	383,700	383,700
001.20.2035.0.53109.00000	POL/Chemicals	23,078	36,000	36,000	36,000	36,000	36,000
001.20.2035.0.53201.00000	Supplies	941	2,000	2,000	2,000	2,000	2,000
001.20.2035.0.53217.00000	Snow Equipment	4,416	10,000	10,000	10,000	10,000	10,000
001.20.2035.0.53218.00000	Tools	4,901	5,000	5,000	7,500	7,500	7,500
001.20.2035.0.53219.00000	Operating Materials	1,617	3,500	3,500	3,500	3,500	3,500
001.20.2035.0.53220.00000	Tires	43,167	46,550	46,550	46,550	46,550	46,550
001.20.2035.0.53233.00000	Vehicle Parts	174,096	170,000	170,000	175,000	175,000	175,000
001.20.2035.0.53245.00000	Maintenance	1,627	5,000	5,000	5,000	5,000	5,000
001.20.2035.0.53248.00000	Equipment	14,501	20,000	20,000	20,000	20,000	20,000
001.20.2035.0.53813.00000	Computer Support	12,579	18,680	18,680	22,000	22,000	22,000
001.20.2035.0.53814.00000	Contractual Services	29,989	33,000	33,000	33,000	33,000	33,000
001.20.2035.0.53826.00000	Towing	817	0	0	0	0	0
001.20.2035.0.53839.00000	Contr. Serv. - Veh. Rebuild	2,320	16,000	16,000	16,000	16,000	16,000
001.20.2035.0.53916.00000	Professional Development	1,046	3,000	3,000	** Reclassified to Training, Prof Dev & Org Fees **	10,000	10,000
001.20.2035.0.53920.00000	Professional Services	6,980	10,000	10,000	10,000	10,000	10,000

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24		FY25		FY26		
		Actual	Amended	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
001.20.2035.0.53944.00000	Organizational Fees	70	140	140	140	3,140	3,140	3,140
001.20.2035.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	0	3,140	3,140	3,140
<b>Professional/Technical Total</b>		<b>610,819</b>	<b>807,670</b>	<b>807,670</b>	<b>807,670</b>	<b>773,390</b>	<b>773,390</b>	<b>773,390</b>
<b>54 Capital Outlays</b>								
001.20.2035.0.54000.00012	Vehicle Reserve	48,952	0	0	0	0	0	0
<b>Capital Outlays Total</b>		<b>48,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Municipal Garage Total</b>		<b>1,389,471</b>	<b>1,552,772</b>	<b>1,552,772</b>	<b>1,552,772</b>	<b>1,544,353</b>	<b>1,544,383</b>	<b>1,544,522</b>
<b>2036 - Public Works</b>								
<b>51 Wages-Salaries</b>								
001.20.2036.0.51100.00000	Department Head	105,135	105,137	105,137	108,291	108,291	108,291	108,291
001.20.2036.0.51125.00000	Mid-Managers Personnel	202,400	206,834	206,834	209,534	211,084	211,084	211,084
001.20.2036.0.51130.00000	Clerical Personnel	58,755	60,892	60,892	62,864	62,864	62,864	62,864
001.20.2036.0.51445.00000	Storm Related Overtime	78,396	102,451	102,451	102,451	102,451	102,451	102,451
001.20.2036.0.51805.00000	Longevity	3,168	3,168	3,168	3,168	3,295	3,295	3,295
<b>Wages-Salaries Total</b>		<b>447,853</b>	<b>478,482</b>	<b>478,482</b>	<b>484,336</b>	<b>487,985</b>	<b>487,985</b>	<b>487,985</b>
<b>52 Fringe Benefits</b>								
001.20.2036.0.52010.00000	Worker's Compensation	22,879	16,942	16,942	16,942	12,826	12,850	12,963
001.20.2036.0.52100.00000	Social Security	31,074	36,673	36,673	36,914	37,400	37,400	37,400
001.20.2036.0.52200.00000	Pension	32,424	33,084	33,084	33,548	33,895	33,895	33,895
001.20.2036.0.52220.00000	Insurance, Life, Disability	1,798	2,043	2,043	2,043	2,297	2,297	2,297
001.20.2036.0.52235.00000	Health Insurance	79,796	86,928	86,928	86,928	94,156	94,156	94,156
001.20.2036.0.52300.00000	Uniforms	300	330	330	330	330	330	330
<b>Fringe Benefits Total</b>		<b>168,270</b>	<b>176,000</b>	<b>176,000</b>	<b>176,705</b>	<b>180,904</b>	<b>180,928</b>	<b>181,041</b>
<b>53 Professional/Technical</b>								
001.20.2036.0.53201.00000	Supplies	1,392	2,500	2,500	2,500	2,500	2,500	2,500
001.20.2036.0.53223.00000	Street Signs	3,134	5,000	5,000	5,000	5,000	5,000	5,000
001.20.2036.0.53813.00000	Computer Support	1,800	1,800	1,800	1,800	2,530	2,530	2,530
001.20.2036.0.53814.00000	Contractual Services	22,526	95,000	95,000	95,000	95,000	95,000	95,000
001.20.2036.0.53821.00000	GIS Programming	31,102	31,900	31,900	31,900	31,900	31,900	31,900
001.20.2036.0.53823.00000	Refuse Disposal (restated to reclassify condo rebates)	1,827,638	1,724,267	1,724,267	1,724,267	1,810,500	1,810,500	1,810,500
001.20.2036.0.53832.00000	Cont.Serv. - Monitoring Well Vet.Pk.	4,995	0	0	0	** consolidated into Contractual Services **	** consolidated into Contractual Services **	** consolidated into Contractual Services **
001.20.2036.0.53836.00000	Mat'l.Storage Yard Mon.Wells	5,550	0	0	0	** consolidated into Contractual Services **	** consolidated into Contractual Services **	** consolidated into Contractual Services **
001.20.2036.0.53838.00000	Monitoring - Newtman property	1,551	0	0	0	** consolidated into Contractual Services **	** consolidated into Contractual Services **	** consolidated into Contractual Services **
001.20.2036.0.53843.00000	Condo Assoc. Refuse Disposal Refund	0	175,733	175,733	175,733	181,005	181,005	181,005
001.20.2036.0.53916.00000	Professional Development	0	715	715	715	Reclassified to Training, Prof Dev & Org Fees **	Reclassified to Training, Prof Dev & Org Fees **	Reclassified to Training, Prof Dev & Org Fees **
001.20.2036.0.53935.00000	Street Lighting	123,124	190,000	190,000	190,000	200,000	200,000	200,000
001.20.2036.0.53944.00000	Organizational Fees	50	1,040	1,040	1,040	1,755	1,755	1,755
001.20.2036.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	0	10,000	10,000	10,000
001.20.2036.0.53949.00000	Street Lining	9,965	10,000	10,000	10,000	10,000	10,000	10,000
001.20.2036.0.53970.00000	Flood Control Projects	15,000	0	0	0	** consolidated into Contractual Services **	** consolidated into Contractual Services **	** consolidated into Contractual Services **
001.20.2036.0.53971.00000	Stormwater Drainage Analysis	7,954	0	0	0	** consolidated into Contractual Services **	** consolidated into Contractual Services **	** consolidated into Contractual Services **
<b>Professional/Technical Total</b>		<b>2,055,780</b>	<b>2,237,955</b>	<b>2,237,955</b>	<b>2,237,955</b>	<b>2,340,190</b>	<b>2,340,190</b>	<b>2,340,190</b>
<b>54 Capital Outlays</b>								
001.20.2036.0.54000.00016	Four Wheel Drive Vehicle	0	0	0	0	42,000	42,000	0
001.20.2036.0.54000.00545	Sage Park Parking Lot	0	0	0	0	0	0	0
001.20.2036.0.54000.00551	Water & Sewer Study	0	0	0	140,000	0	0	0
<b>Capital Outlays Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>140,000</b>	<b>42,000</b>	<b>42,000</b>	<b>0</b>
<b>Public Works Total</b>		<b>2,671,903</b>	<b>2,892,437</b>	<b>2,892,437</b>	<b>3,038,996</b>	<b>3,051,079</b>	<b>3,051,103</b>	<b>3,009,216</b>

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24	FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved
<b>2037 - Highway Department</b>						
<b>51 Wages-Salaries</b>						
001.20.2037.0.51125.00000	Mid-Managers Personnel	192,258	197,184	199,584	199,290	199,290
001.20.2037.0.51135.00000	Blue Collar Personnel	870,428	889,535	889,535	887,426	887,426
001.20.2037.0.51400.00000	Overtime	22,190	30,000	30,000	30,000	30,000
001.20.2037.0.51435.00000	Recycling Center Overtime	6,588	7,600	7,600	7,600	7,600
001.20.2037.0.51440.00000	Extra Duty Police Officer	2,977	17,500	17,500	17,500	17,500
001.20.2037.0.51805.00000	Longevity	9,900	9,900	9,900	10,000	10,000
001.20.2037.0.51820.00000	In lieu of Health Insurance	4,395	4,300	4,300	4,300	4,300
	<b>Wages-Salaries Total</b>	<b>1,108,746</b>	<b>1,156,019</b>	<b>1,158,419</b>	<b>1,156,116</b>	<b>1,156,116</b>
<b>52 Fringe Benefits</b>						
001.20.2037.0.52010.00000	Worker's Compensation	127,971	95,689	96,033	80,123	80,976
001.20.2037.0.52100.00000	Social Security	77,167	87,396	87,580	87,403	87,403
001.20.2037.0.52200.00000	Pension	90,391	98,484	98,484	96,023	96,023
001.20.2037.0.52220.00000	Insurance, Life, Disability	4,889	6,018	6,018	6,606	6,606
001.20.2037.0.52235.00000	Health Insurance	278,112	305,318	305,318	310,568	310,568
001.20.2037.0.52300.00000	Uniforms	8,264	10,000	10,000	11,500	11,500
	<b>Fringe Benefits Total</b>	<b>586,795</b>	<b>602,905</b>	<b>603,433</b>	<b>592,223</b>	<b>593,076</b>
<b>53 Professional/Technical</b>						
001.20.2037.0.53201.00000	Supplies	168	500	500	500	500
001.20.2037.0.53208.00000	Equipment	4,700	30,000	30,000	30,000	30,000
001.20.2037.0.53217.00000	Snow & Ice Materials	161,659	175,000	175,000	175,000	175,000
001.20.2037.0.53218.00000	Tools	3,195	3,500	3,500	3,500	3,500
001.20.2037.0.53219.00000	Operating Materials	10,829	14,000	14,000	14,000	14,000
001.20.2037.0.53231.00000	Safety Equipment	1,734	2,000	2,000	2,000	2,000
001.20.2037.0.53245.00000	Maintenance	0	250	250	250	250
001.20.2037.0.53604.00000	Truck Rental	55,785	40,000	40,000	60,000	60,000
001.20.2037.0.53807.00000	Tree Removal	46,072	49,000	46,072	49,000	49,000
001.20.2037.0.53812.00000	Catch Basin Cleaning	78,726	100,000	100,000	100,000	100,000
001.20.2037.0.53814.00000	Contractual Services	0	2,000	2,000	4,500	4,500
001.20.2037.0.53916.00000	Professional Development	358	4,000	4,000	60,000	60,000
001.20.2037.0.53944.00000	Organizational Fees	125	255	255	49,000	49,000
001.20.2037.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	100,000	100,000
001.20.2037.0.53969.00000	MS4 Stormwater Monitoring	0	12,000	12,000	12,000	12,000
	<b>Professional/Technical Total</b>	<b>363,352</b>	<b>432,505</b>	<b>429,577</b>	<b>455,005</b>	<b>455,005</b>
<b>54 Capital Outlays</b>						
001.20.2037.0.54000.00015	Pickup Truck w/ plow	64,058	0	0	0	0
001.20.2037.0.54000.00023	Vehicle Overhaul/Rebuild	252,846	0	0	0	0
001.20.2037.0.54000.XXXXX	Loader	0	0	0	229,500	0
001.20.2037.0.54000.XXXXX	Skid Steer	0	0	0	100,000	0
	<b>Capital Outlays Total</b>	<b>316,904</b>	<b>0</b>	<b>0</b>	<b>329,500</b>	<b>0</b>
	<b>Highway Total</b>	<b>2,375,796</b>	<b>2,191,429</b>	<b>2,191,429</b>	<b>2,532,844</b>	<b>2,204,197</b>

\*\*\* Reclassified to Training, Prof Dev & Org Fees \*\*  
 \*\*\* Reclassified to Training, Prof Dev & Org Fees \*\*

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24 Actual	FY25		FY26	
			Adopted	Amended	Department Requested	Manager Approved
<b>2038 - Public Buildings</b>						
<b>51 Wages-Salaries</b>						
001.20.2038.0.51100.00000	Department Head	32,388	43,198	43,198	44,494	44,494
001.20.2038.0.51125.00000	Mid-Managers Personnel	60,283	56,097	56,097	57,361	57,361
001.20.2038.0.51130.00000	Clerical Personnel	36,936	37,451	37,451	38,667	38,667
001.20.2038.0.51135.00000	Blue Collar Personnel	476,593	534,177	534,177	537,864	537,864
001.20.2038.0.51400.00000	Overtime	37,906	40,000	40,000	40,000	40,000
001.20.2038.0.51805.00000	Longevity	4,573	4,438	4,438	4,438	4,438
001.20.2038.0.51820.00000	In lieu of Health Insurance	300	0	0	750	750
	<b>Wages-Salaries Total</b>	<b>647,988</b>	<b>715,361</b>	<b>715,361</b>	<b>723,574</b>	<b>723,574</b>
<b>52 Fringe Benefits</b>						
001.20.2038.0.52010.00000	Worker's Compensation	37,385	25,149	25,149	21,275	21,275
001.20.2038.0.52100.00000	Social Security	46,693	54,791	54,791	55,419	55,419
001.20.2038.0.52200.00000	Pension	51,945	57,118	57,118	56,140	56,140
001.20.2038.0.52220.00000	Insurance, Life, Disability	2,927	3,690	3,690	3,939	3,939
001.20.2038.0.52235.00000	Health Insurance	164,443	183,792	183,792	199,651	199,651
001.20.2038.0.52300.00000	Uniforms	8,758	12,375	12,375	14,500	14,500
	<b>Fringe Benefits Total</b>	<b>312,152</b>	<b>336,915</b>	<b>336,915</b>	<b>350,924</b>	<b>351,150</b>
<b>53 Professional/Technical</b>						
001.20.2038.0.53102.00000	Electricity	204,354	290,000	290,000	319,000	319,000
001.20.2038.0.53103.00000	Fuel Oil, Heating	86	1,500	1,500	2,000	2,000
001.20.2038.0.53105.00000	Natural Gas	86,517	135,000	135,000	150,000	150,000
001.20.2038.0.53201.00000	Supplies	1,079	1,500	1,500	1,500	1,500
001.20.2038.0.53219.00000	Operating Materials	103,641	140,000	140,000	150,000	150,000
001.20.2038.0.53238.00000	Traffic Lights/Signals	1,530	20,000	20,000	20,000	20,000
001.20.2038.0.53244.00000	Custodial Supplies	49,046	55,000	55,000	60,000	60,000
001.20.2038.0.53245.00000	Maintenance & Repair	5,000	5,000	5,000	5,000	5,000
001.20.2038.0.53251.00000	Townwide Repairs	30,450	35,000	35,000	40,000	40,000
001.20.2038.0.53813.00000	Computer Support	6,405	10,000	10,000	10,000	10,000
001.20.2038.0.53814.00000	Contractual Services	263,326	250,000	250,000	260,000	260,000
001.20.2038.0.53902.00000	Telephone	85,716	135,000	135,000	145,000	145,000
001.20.2038.0.53916.00000	Professional Development	198	0	0	145,000	145,000
001.20.2038.0.53917.00000	Water & Sewer	17,710	30,000	30,000	30,000	30,000
001.20.2038.0.53944.00000	Organizational Fees	930	2,000	2,000	6,500	6,500
001.20.2038.0.53945.00000	Training, Prof Dev & Org Fees	1,272	2,500	2,500	1,000	1,000
001.20.2038.0.53946.00000	Vandalism	0	1,000	1,000	1,000	1,000
	<b>Professional/Technical Total</b>	<b>857,258</b>	<b>1,113,500</b>	<b>1,113,500</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>54 Capital Outlays</b>						
001.20.2038.0.54000.00001	Van	0	0	0	55,000	0
001.20.2038.0.54000.00015	Pickup Truck	0	0	0	0	0
001.20.2038.0.54000.00113	Electric Lift - Scissor	0	0	55,000	0	0
001.20.2038.0.54000.00300	Roof, windows & door replacement - Timberlin Maintenance	0	0	0	200,000	0
001.20.2038.0.54000.00369	Convert to LED lighting - Town Hall	0	0	0	100,000	0
001.20.2038.0.54000.00369	Convert to LED lighting - Lib/Comm Ctr (\$100k each location)	0	0	0	200,000	0
001.20.2038.0.54000.00369	Sage Park Field Lights	0	0	0	650,000	0
001.20.2038.0.54000.00369	Electrical Service upgrade (Timberlin)	0	0	0	100,000	0
	<b>Capital Outlays Total</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	<b>1,335,000</b>	<b>0</b>
	<b>Public Building Maintenance Total</b>	<b>1,817,398</b>	<b>2,165,776</b>	<b>2,220,776</b>	<b>3,609,498</b>	<b>2,274,724</b>

**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24	FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved
<b>2541 - Mobile Home Park</b>						
53 Professional/Technical						
001.25.2541.0.53219.00000	Operating Materials	298	1,000	1,000	1,000	1,000
001.25.2541.0.53814.00000	Contractual Services	660	35,000	35,000	35,000	35,000
001.25.2541.0.53900.00000	Miscellaneous	200	1,000	1,000	1,000	1,000
001.25.2541.0.53917.00000	Water & Sewer	7,822	13,750	13,750	13,750	13,750
	<b>Professional/Technical Total</b>	<b>9,000</b>	<b>50,750</b>	<b>50,750</b>	<b>50,750</b>	<b>50,750</b>
	<b>Mobile Home Park Total</b>	<b>9,000</b>	<b>50,750</b>	<b>50,750</b>	<b>50,750</b>	<b>50,750</b>
<b>2542 - Recreation Department</b>						
51 Wages-Salaries						
001.25.2542.0.51100.00000	Department Head	54,902	54,903	56,550	56,550	56,550
001.25.2542.0.51125.00000	Mid-Managers Personnel	109,109	112,109	112,109	190,357	112,109
001.25.2542.0.51130.00000	Clerical Personnel	53,179	56,309	56,309	59,524	59,524
001.25.2542.0.51305.00000	Commission Secretaries	1,075	1,300	1,300	** Moved to Town Council **	
001.25.2542.0.51440.00000	Extra Duty Police Officer	414	3,504	5,004	5,000	5,000
001.25.2542.0.51510.00000	Part-time & Summer Help	1,408	16,016	16,016	0	16,016
001.25.2542.0.51520.00000	Life Guards/Pool Workers	62,331	104,300	102,800	127,660	127,660
001.25.2542.0.51530.00000	Rec & Instruct Prog Help, PT CommCtr Supvr, PT Rec Supvr	86,424	156,323	156,323	155,631	155,631
001.25.2542.0.51805.00000	Longevity	1,300	1,300	1,300	1,300	1,300
001.25.2542.0.51820.00000	In lieu of Health Insurance	763	0	0	0	0
	<b>Wages-Salaries Total</b>	<b>370,905</b>	<b>506,064</b>	<b>507,711</b>	<b>596,022</b>	<b>533,790</b>
52 Fringe Benefits						
001.25.2542.0.52010.00000	Worker's Compensation	18,642	15,224	15,224	16,072	13,796
001.25.2542.0.52100.00000	Social Security	27,332	38,714	38,840	45,596	40,835
001.25.2542.0.52200.00000	Pension	13,656	17,865	17,984	22,871	18,176
001.25.2542.0.52220.00000	Insurance, Life, Disability	997	1,123	1,123	1,844	1,373
001.25.2542.0.52225.00000	Physicals	1,500	0	0	0	0
001.25.2542.0.52335.00000	Health Insurance	10,637	52,491	52,491	94,463	56,648
	<b>Fringe Benefits Total</b>	<b>72,764</b>	<b>125,437</b>	<b>125,662</b>	<b>180,846</b>	<b>130,828</b>
53 Professional/Technical						
001.25.2542.0.53201.00000	Supplies	1,222	2,015	2,015	2,000	2,000
001.25.2542.0.53208.00000	Equipment	1,347	15,000	15,000	15,000	15,000
001.25.2542.0.53245.00000	Maintenance	777	3,000	3,000	3,500	3,500
001.25.2542.0.53281.00000	Pool Supplies	2,846	5,800	5,800	5,030	5,030
001.25.2542.0.53400.00000	Programs & Activities	15,443	17,500	17,500	20,470	20,470
001.25.2542.0.53600.00000	Rent	4,640	5,923	5,923	5,923	5,923
001.25.2542.0.53805.00000	Bands	0	350	350	350	350
001.25.2542.0.53810.00000	Background Checks	2,310	4,000	4,000	4,000	4,000
001.25.2542.0.53813.00000	Computer Support	13,806	14,500	14,500	15,225	15,225
001.25.2542.0.53902.00000	Telephone	220	625	625	600	600
001.25.2542.0.53916.00000	Professional Development	80	0	0	** Reclassified to Training, Prof Dev & Org Fees **	
001.25.2542.0.53925.00000	Transportation	2,335	3,000	3,000	3,000	3,000
001.25.2542.0.53941.00000	Bank Fees for Credit Card Usage	7,386	6,500	6,500	8,000	8,000
001.25.2542.0.53944.00000	Organizational Fees	210	250	250	** Reclassified to Training, Prof Dev & Org Fees **	
001.25.2542.0.53945.00000	Training, Prof Dev & Org Fees	1,735	2,960	2,960	5,021	5,021
	<b>Professional/Technical Total</b>	<b>54,357</b>	<b>81,423</b>	<b>81,423</b>	<b>88,119</b>	<b>88,119</b>
	<b>Recreation Department Total</b>	<b>498,026</b>	<b>712,924</b>	<b>714,796</b>	<b>864,987</b>	<b>752,737</b>

**GENERAL FUND BUDGET FY2025/26**

**EXPENSE**

Account	Description	FY24 Actual		FY25		FY26	
		Actual	Adopted	Amended	Manager Approved	Brd of Fin Approved	
<b>2543 - Golf Course</b>							
<b>51 Wages-Salaries</b>							
001.25.2543.0.51100.00000	Department Head	77,625	77,626	84,954	95,000	95,000	
001.25.2543.0.51125.00000	Mid-Managers Personnel	103,041	107,434	107,434	108,993	108,993	
001.25.2543.0.51135.00000	Blue Collar Personnel	198,244	205,718	205,718	205,718	205,718	
001.25.2543.0.51160.00000	Starters, Rangers	146,116	159,708	159,708	159,708	159,708	
001.25.2543.0.51305.00000	Commission Secretaries	1,300	1,625	1,625	1,625	1,625	
001.25.2543.0.51400.00000	Overtime	23,554	31,226	31,226	31,226	31,226	
001.25.2543.0.51510.00000	Part time & Summer Help	39,886	50,000	45,000	50,000	50,000	
001.25.2543.0.51805.00000	Longevity	3,300	3,300	3,300	3,300	3,300	
	<b>Wages-Salaries Total</b>	<b>593,065</b>	<b>636,637</b>	<b>638,965</b>	<b>653,945</b>	<b>653,945</b>	
<b>52 Fringe Benefits</b>							
001.25.2543.0.52010.00000	Worker's Compensation	23,740	13,492	13,492	11,666	11,688	
001.25.2543.0.52100.00000	Social Security	43,293	48,819	48,997	50,143	50,143	
001.25.2543.0.52110.00000	Unemployment Compensation	5,799	17,500	17,500	17,500	17,500	
001.25.2543.0.52200.00000	Pension	27,959	29,099	29,239	30,297	30,297	
001.25.2543.0.52220.00000	Insurance, Life, Disability	1,462	1,703	1,703	1,977	1,977	
001.25.2543.0.52235.00000	Health Insurance	92,052	99,844	99,844	107,781	107,781	
001.25.2543.0.52300.00000	Uniforms	4,087	7,400	7,400	8,000	8,000	
	<b>Fringe Benefits Total</b>	<b>198,392</b>	<b>217,857</b>	<b>218,175</b>	<b>227,364</b>	<b>227,364</b>	
<b>53 Professional/Technical</b>							
001.25.2543.0.53102.00000	Electricity	41,153	70,350	69,400	70,350	70,350	
001.25.2543.0.53105.00000	Natural Gas	21,845	24,107	24,107	24,107	24,107	
001.25.2543.0.53106.00000	Vehicle Fuel	27,917	51,750	51,750	51,750	51,750	
001.25.2543.0.53201.00000	Supplies	4,329	4,500	4,500	4,500	4,500	
001.25.2543.0.53202.00000	Irrigation	18,671	35,000	35,000	35,000	35,000	
001.25.2543.0.53208.00000	Equipment	7,872	10,000	10,000	40,000	40,000	
001.25.2543.0.53219.00000	Operating Materials	7,344	12,500	12,500	12,500	12,500	
001.25.2543.0.53219.01730	Operating Material - Facilities	0	0	0	15,000	15,000	
001.25.2543.0.53233.00000	Vehicle Parts	28,442	35,500	35,500	35,500	35,500	
001.25.2543.0.53241.00000	Sand,Divot Mix, & Stone	11,450	17,500	17,500	17,500	17,500	
001.25.2543.0.53243.00000	Fertilizer, Seed, Chemicals	132,804	150,000	150,000	160,000	160,000	
001.25.2543.0.53245.00000	Maintenance & Repair	43,978	40,000	40,000	45,000	45,000	
001.25.2543.0.53501.00000	Pro Share - Cart Revenue	0	0	0	0	0	
001.25.2543.0.53510.00000	Golf Pro - Contractual Services	90,000	90,000	90,000	90,000	90,000	
001.25.2543.0.53513.00000	Range, Green, Trap, Tee, Cart Paths	0	5,000	5,000	7,500	7,500	
001.25.2543.0.53603.00000	Golf Cart Lease	80,077	80,087	80,087	80,087	80,087	
001.25.2543.0.53730.00000	Insurance	28,778	28,778	28,778	31,656	31,656	
001.25.2543.0.53813.00000	Computer Support	10,916	15,000	15,000	16,000	16,000	
001.25.2543.0.53814.01730	Contractual Services - Facilities	0	0	0	15,000	15,000	
001.25.2543.0.53814.01730	Contractual Services - Trees	0	0	0	20,000	20,000	
001.25.2543.0.53823.00000	Refuse Disposal	7,890	8,679	8,679	9,547	9,547	
001.25.2543.0.53902.00000	Telephone	1,771	2,000	2,950	2,000	2,000	
001.25.2543.0.53917.00000	Water & Sewer	32,702	17,500	17,500	17,500	17,500	
001.25.2543.0.53932.00000	Waterway Treatment	4,450	7,500	7,500	7,500	7,500	
001.25.2543.0.53940.00000	Advertising	9,500	10,000	10,000	10,000	10,000	
001.25.2543.0.53941.00000	Bank Fees for Credit Card Usage	26,730	38,241	38,241	39,388	39,388	
001.25.2543.0.53944.00000	Organizational Fees	1,953	1,500	1,385	3,000	3,000	
001.25.2543.0.53945.00000	Training, Prof Dev & Org Fees	125	500	615	3,000	3,000	
001.25.2543.0.53950.00000	Internet Service	3,743	3,200	3,200	3,200	3,200	
	<b>Professional/Technical Total</b>	<b>644,439</b>	<b>759,192</b>	<b>759,192</b>	<b>863,585</b>	<b>863,585</b>	
	<b>*** Consolidated to Training, Prof Dev &amp; Org Fees***</b>						



**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24 Actual	FY25		Department Requested	FY26		Brd of Fin Approved
			Adopted	Amended		Manager Approved		
<b>54 Capital Outlays</b>								
001.25.2543.0.54000.00128	Toro Tri-Plex Greensmower	0	67,359	67,359	0	0	0	0
001.25.2543.0.54000.00145	Utility Vehicle	2,500	0	0	0	0	0	0
001.25.2543.0.54000.XXXXX	Leaf Collector	0	0	0	75,732	75,732	75,732	0
001.25.2543.0.54000.00516	Bridges	10,000	0	0	0	0	0	0
001.25.2543.0.54000.01503	Bunker Renovation	0	0	30,000	0	0	0	0
<b>Capital Outlays Total</b>		<b>12,500</b>	<b>67,359</b>	<b>97,359</b>	<b>75,732</b>	<b>75,732</b>	<b>75,732</b>	<b>0</b>
<b>Golf Course Total</b>								
		<b>1,448,396</b>	<b>1,681,045</b>	<b>1,713,690</b>	<b>1,820,626</b>	<b>1,820,648</b>	<b>1,820,648</b>	<b>1,745,018</b>
<b>2544 - Libraries</b>								
<b>51 Wages-Salaries</b>								
001.25.2544.0.51100.00000	Department Head	105,539	101,001	101,001	101,001	101,001	101,001	101,001
001.25.2544.0.51120.00000	Professional Personnel	73,424	0	75,600	103,349	103,349	103,349	103,349
001.25.2544.0.51125.00000	Mid-Managers Personnel	364,141	399,265	399,265	396,320	396,320	396,320	396,320
001.25.2544.0.51130.00000	Clerical Personnel	191,883	304,079	228,479	179,566	179,566	179,566	179,566
001.25.2544.0.51305.00000	Commission Secretaries	900	1,200	1,200	*** Moved to Town Council **			
001.25.2544.0.51325.00000	Substitute	29,516	19,152	19,152	33,000	33,000	33,000	33,000
001.25.2544.0.51510.00000	Part time & Summer Help	12,322	17,500	17,500	15,000	15,000	15,000	15,000
001.25.2544.0.51805.00000	Longevity	4,000	5,150	5,150	3,900	3,900	3,900	3,900
001.25.2544.0.51820.00000	In Lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Wages-Salaries Total</b>		<b>784,225</b>	<b>849,847</b>	<b>849,847</b>	<b>834,636</b>	<b>834,636</b>	<b>834,636</b>	<b>834,636</b>
<b>52 Fringe Benefits</b>								
001.25.2544.0.52010.00000	Worker's Compensation	2,943	1,714	1,714	1,615	1,615	1,615	1,633
001.25.2544.0.52100.00000	Social Security	56,044	65,014	65,014	63,850	63,850	63,850	63,850
001.25.2544.0.52200.00000	Pension	42,413	65,427	65,427	56,257	56,257	56,257	56,257
001.25.2544.0.52220.00000	Insurance, Life, Disability	2,884	4,395	4,395	4,937	4,937	4,937	4,937
001.25.2544.0.52235.00000	Health Insurance	141,998	154,285	154,285	166,772	166,772	166,772	166,772
<b>Fringe Benefits Total</b>		<b>246,281</b>	<b>290,835</b>	<b>290,835</b>	<b>293,431</b>	<b>293,434</b>	<b>293,434</b>	<b>293,449</b>
<b>53 Professional/Technical</b>								
001.25.2544.0.53201.00000	Supplies	11,691	13,700	13,700	14,000	14,000	14,000	14,000
001.25.2544.0.53208.00000	Equipment	5,204	41,340	41,340	24,000	24,000	24,000	24,000
001.25.2544.0.53245.00000	Maintenance	5,184	5,500	5,500	5,000	5,000	5,000	5,000
001.25.2544.0.53300.00000	Books, Periodicals	92,954	99,000	99,000	102,000	102,000	102,000	102,000
001.25.2544.0.53301.00000	Audio/Video materials	30,140	29,000	29,000	38,000	38,000	38,000	38,000
001.25.2544.0.53302.00000	Databases	29,534	32,600	32,600	32,600	32,600	32,600	32,600
001.25.2544.0.53304.00000	Data Services	51,399	58,000	58,000	62,000	62,000	62,000	62,000
001.25.2544.0.53400.00000	Programs & Activities	6,922	10,500	10,500	10,500	10,500	10,500	10,500
001.25.2544.0.53420.00000	Grant to Berlin Library	3,500	3,500	3,500	3,500	3,500	3,500	3,500
001.25.2544.0.53421.00000	Grant to East Berlin Library	3,500	3,500	3,500	3,500	3,500	3,500	3,500
001.25.2544.0.53903.00000	Copiers	6,276	9,025	9,025	9,025	9,025	9,025	9,025
001.25.2544.0.53916.00000	Professional Development	3,877	4,300	4,300	4,300	4,300	4,300	4,300
001.25.2544.0.53944.00000	Organizational Fees	7,351	6,080	6,080	6,080	6,080	6,080	6,080
001.25.2544.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	5,850	5,850	5,850	5,850
<b>Professional/Technical Total</b>		<b>257,532</b>	<b>316,045</b>	<b>316,045</b>	<b>309,975</b>	<b>309,975</b>	<b>309,975</b>	<b>309,975</b>
<b>54 Capital Outlays Library Total</b>								
		<b>1,288,038</b>	<b>1,456,727</b>	<b>1,456,727</b>	<b>1,438,042</b>	<b>1,438,045</b>	<b>1,438,045</b>	<b>1,438,060</b>

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>2545 - Public Grounds</b>							
<b>51 Wages-Salaries</b>							
001.25.2545.0.51125.00000	Mid-Managers Personnel	185,758	195,079	195,079	197,184	197,184	197,184
001.25.2545.0.51135.00000	Blue Collar Personnel	538,525	572,179	572,179	572,743	572,743	572,743
001.25.2545.0.51400.00000	Overtime	15,488	15,000	15,000	25,000	25,000	25,000
001.25.2545.0.51510.00000	Part time & Summer Help	40,746	48,000	48,000	53,000	53,000	53,000
001.25.2545.0.51805.00000	Longevity	2,600	2,600	2,600	2,600	2,600	2,600
001.25.2545.0.51820.00000	In Lieu of Health Insurance	5,000	5,000	5,000	5,000	5,000	5,000
	<b>Wages-Salaries Total</b>	<b>788,117</b>	<b>837,858</b>	<b>837,858</b>	<b>855,527</b>	<b>855,527</b>	<b>855,527</b>
<b>52 Fringe Benefits</b>							
001.25.2545.0.52010.00000	Worker's Compensation	45,353	29,657	29,657	25,247	25,293	25,515
001.25.2545.0.52100.00000	Social Security	58,375	64,167	64,167	65,518	65,518	65,518
001.25.2545.0.52200.00000	Pension	43,264	54,810	54,810	60,068	60,068	60,068
001.25.2545.0.52220.00000	Insurance, Life, Disability	3,365	4,212	4,212	4,629	4,629	4,629
001.25.2545.0.52235.00000	Health Insurance	210,531	251,089	251,089	286,846	286,846	286,846
001.25.2545.0.52300.00000	Uniforms	5,766	7,000	7,000	9,500	9,500	9,500
	<b>Fringe Benefits Total</b>	<b>366,655</b>	<b>410,735</b>	<b>410,735</b>	<b>451,808</b>	<b>451,854</b>	<b>452,076</b>
<b>53 Professional/Technical</b>							
001.25.2545.0.53102.00000	Electricity	66,882	80,000	80,000	88,000	88,000	88,000
001.25.2545.0.53103.00000	Fuel Oil/Gas, Heating	1,850	4,800	4,800	4,800	4,800	4,800
001.25.2545.0.53104.00000	Christmas Lighting	3,667	4,500	4,500	7,500	7,500	7,500
001.25.2545.0.53201.00000	Supplies	437	600	600	0	0	0
001.25.2545.0.53204.00000	Labor Svcs - Pools & Cemeteries	63,672	80,000	80,000	85,000	85,000	85,000
001.25.2545.0.53208.00000	Equipment	34,858	37,000	37,000	40,000	40,000	40,000
001.25.2545.0.53218.00000	Tools	2,000	0	0	0	0	0
001.25.2545.0.53219.00000	Operating Materials	36,590	57,000	57,000	57,600	57,600	57,600
001.25.2545.0.53221.00000	Fencing	12,000	0	0	0	0	0
001.25.2545.0.53222.00000	Playground Equipment	29,688	25,000	25,000	25,000	25,000	25,000
001.25.2545.0.53224.00000	Playing Field Improvements	45,875	41,000	41,000	41,000	41,000	41,000
001.25.2545.0.53233.00000	Vehicle Parts	10,969	16,000	16,000	16,000	16,000	16,000
001.25.2545.0.53243.00000	Fertilizer, Seed, Chemicals	32,308	33,000	33,000	33,000	33,000	33,000
001.25.2545.0.53245.00000	Maintenance & Repair	20,971	0	0	0	0	0
001.25.2545.0.53601.00000	Equipment Rental	11,347	12,000	12,000	15,000	15,000	15,000
001.25.2545.0.53746.00000	Sanitation	14,749	18,000	18,000	20,000	20,000	20,000
001.25.2545.0.53916.00000	Professional Development	1,626	4,220	4,220	20,000	20,000	20,000
001.25.2545.0.53917.00000	Water & Sewer	20,196	40,000	40,000	40,000	40,000	40,000
001.25.2545.0.53932.00000	Waterway Treatment	25,000	27,500	27,500	27,500	27,500	27,500
001.25.2545.0.53933.00000	Sidewalk Maintenance & Repair	16,000	16,000	16,000	0	0	0
001.25.2545.0.53944.00000	Organizational Fees	140	210	210	4,460	4,460	4,460
001.25.2545.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	4,460	4,460	4,460
	<b>Professional/Technical Total</b>	<b>450,824</b>	<b>496,830</b>	<b>496,830</b>	<b>504,860</b>	<b>504,860</b>	<b>504,860</b>
<b>54 Capital Outlays</b>							
001.25.2545.0.54000.00013	Dump Truck (with plow & sander)	0	0	0	125,000	125,000	0
001.25.2545.0.54000.00015	Centurlli Walking Path	0	0	0	30,000	30,000	0
001.25.2545.0.54000.00026	Large Rotary Mower	0	0	160,000	160,000	160,000	0
001.25.2545.0.54000.00027	Snow Equipment	79,344	0	0	0	0	0
001.25.2545.0.54000.000372	Used Mini Excavator	0	0	0	60,000	60,000	0
001.25.2545.0.54000.00722	Playground Equipment	35,000	0	0	0	0	0
001.25.2545.0.54000.01403	Veterans Memorial Park	11,485	0	0	0	0	0
	<b>Capital Outlays Total</b>	<b>125,829</b>	<b>0</b>	<b>160,000</b>	<b>375,000</b>	<b>375,000</b>	<b>0</b>
	<b>Public Grounds Total</b>	<b>1,731,424</b>	<b>1,745,423</b>	<b>1,905,423</b>	<b>2,187,195</b>	<b>2,187,241</b>	<b>1,812,463</b>

**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24	FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved
<b>3052 - Health Department</b>						
53 Professional/Technical						
001.30.3052.0.53824.00000	Regional Health Service	155,876	174,673	174,673	179,538	179,538
001.30.3052.0.53944.00000	Organizational Fees	1,412	1,412	1,412	1,412	1,412
001.30.3052.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	1,412	1,412
	<b>Professional/Technical Total</b>	<b>157,288</b>	<b>176,085</b>	<b>176,085</b>	<b>180,950</b>	<b>180,950</b>
	<b>Health Department Total</b>	<b>157,288</b>	<b>176,085</b>	<b>176,085</b>	<b>180,950</b>	<b>180,950</b>
<b>3053 - Berlin VNA Department</b>						
51 Wages-Salaries						
001.30.3053.0.51125.00000	Mid-Managers Personnel	80,370	91,706	26,706	84,358	84,358
001.30.3053.0.51130.00000	Clerical Personnel	162,801	119,311	86,311	73,957	73,957
001.30.3053.0.51145.00000	Nurses	341,445	221,234	331,234	287,023	287,023
001.30.3053.0.51146.00000	Per Diem Labor	236	155,000	110,000	110,000	110,000
001.30.3053.0.51186.00000	Speech Therapist	1,410	0	0	*** Consolidated to Per Diem***	*** Consolidated to Per Diem***
001.30.3053.0.51187.00000	Occupational Therapist	5,090	0	0	*** Consolidated to Per Diem***	*** Consolidated to Per Diem***
001.30.3053.0.51188.00000	Physical Therapist	93,799	0	0	*** Consolidated to Per Diem***	*** Consolidated to Per Diem***
001.30.3053.0.51190.00000	Social Worker	563	0	0	*** Consolidated to Per Diem***	*** Consolidated to Per Diem***
001.30.3053.0.51300.00000	Health Aides	94,253	0	0	*** Consolidated to Per Diem***	*** Consolidated to Per Diem***
001.30.3053.0.51305.00000	Commission Secretaries	600	1,000	1,000	1,000	1,000
001.30.3053.0.51400.00000	Overtime	78	1,000	1,000	1,000	1,000
001.30.3053.0.51805.00000	Longevity	3,800	800	800	967	967
001.30.3053.0.51820.00000	In lieu of Health Insurance	1,895	0	0	0	0
	<b>Wages-Salaries Total</b>	<b>786,340</b>	<b>590,051</b>	<b>557,051</b>	<b>557,305</b>	<b>557,305</b>
52 Fringe Benefits						
001.30.3053.0.52010.00000	Worker's Compensation	34,762	17,767	17,767	14,264	14,416
001.30.3053.0.52100.00000	Social Security	57,778	45,263	45,263	51,053	51,053
001.30.3053.0.52200.00000	Pension	37,544	26,623	26,623	24,941	24,941
001.30.3053.0.52220.00000	Insurance, Life, Disability	2,891	2,124	2,124	2,127	2,127
001.30.3053.0.52225.00000	Physicals	2,797	16,300	16,300	16,300	16,300
001.30.3053.0.52235.00000	Health Insurance	186,063	127,737	127,737	106,871	106,871
001.30.3053.0.52300.00000	Uniforms	1,392	2,450	2,450	2,450	2,450
	<b>Fringe Benefits Total</b>	<b>323,247</b>	<b>238,264</b>	<b>238,264</b>	<b>218,006</b>	<b>218,158</b>
53 Professional/Technical						
001.30.3053.0.53201.00000	Supplies	4,518	5,500	5,500	3,000	3,000
001.30.3053.0.53276.00000	Medical Supplies	4,173	6,510	6,510	4,500	4,500
001.30.3053.0.53440.00000	Public Education	1,274	3,000	3,000	3,000	3,000
001.30.3053.0.53606.00000	Telemonitor Lease	1,440	0	0	0	0
001.30.3053.0.53730.00000	Insurance	0	540	540	490	490
001.30.3053.0.53810.00000	Background Checks	319	2,000	2,000	500	500
001.30.3053.0.53813.00000	Computer Support	37,185	44,740	44,740	44,740	44,740
001.30.3053.0.53819.00000	Medical Services - Reimbursable	40,027	70,000	70,000	40,000	40,000
001.30.3053.0.53902.00000	Telephone	6,193	7,000	7,000	5,000	5,000
001.30.3053.0.53903.00000	Copiers	1,620	2,500	2,500	2,500	2,500
001.30.3053.0.53916.00000	Professional Development	1,106	0	0	*** Consolidated to Training, Prof Dev & Org Fees***	*** Consolidated to Training, Prof Dev & Org Fees***
001.30.3053.0.53920.00000	Professional Services	27,774	24,000	57,000	51,900	51,900
001.30.3053.0.53940.00000	Advertising	4,959	8,100	8,100	3,000	3,000
001.30.3053.0.53943.00000	Mileage	1,716	3,000	3,000	2,000	2,000
001.30.3053.0.53944.00000	Organizational Fees	15,361	17,500	17,500	2,000	2,000
001.30.3053.0.53945.00000	Training, Prof Dev & Org Fees	7,473	10,000	10,000	22,000	22,000
	<b>Professional/Technical Total</b>	<b>154,538</b>	<b>204,390</b>	<b>237,390</b>	<b>182,630</b>	<b>182,630</b>
	<b>Berlin VNA Department Total</b>	<b>1,264,124</b>	<b>1,032,705</b>	<b>1,032,705</b>	<b>957,941</b>	<b>958,093</b>

**GENERAL FUND BUDGET FY2025/26**

**EXPENSE**

Account	Description	FY24 Actual	FY25 Adopted	FY25 Amended	Department Requested	FY26 Manager Approved	Brd of Fin Approved
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**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24	FY25		FY26		
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>3054 - Social &amp; Youth Services</b>							
<b>51 Wages-Salaries</b>							
001.30.3054.0.51100.00000	Department Head	27,451	27,453	28,276	28,276	28,276	28,276
001.30.3054.0.51120.00000	Professional Personnel	0	0	0	42,350	42,350	42,350
001.30.3054.0.51125.00000	Mid-Managers Personnel	143,378	150,905	150,905	154,583	154,583	154,583
001.30.3054.0.51130.00000	Clerical Personnel	0	39,701	39,701	*** Reclassified as non-union professional (\$1120)**	*** Reclassified as non-union professional (\$1120)**	*** Reclassified as non-union professional (\$1120)**
001.30.3054.0.51155.00000	Secretary-Youth Services	100	1,000	1,000	300	300	300
001.30.3054.0.51400.00000	Overtime	0	600	600	0	0	0
001.30.3054.0.51510.00000	Part time & Summer Help	18,558	0	0	2,500	2,500	2,500
001.30.3054.0.51820.00000	In lieu of Health Insurance	2,656	2,500	2,500	228,009	228,009	228,009
	<b>Wages-Salaries Total</b>	<b>192,143</b>	<b>222,159</b>	<b>222,982</b>			
<b>52 Fringe Benefits</b>							
001.30.3054.0.52010.00000	Worker's Compensation	6,863	6,337	6,337	6,503	6,515	6,572
001.30.3054.0.52100.00000	Social Security	13,748	16,986	17,059	17,443	17,443	17,443
001.30.3054.0.52200.00000	Pension	9,916	19,122	19,171	17,203	17,203	17,203
001.30.3054.0.52220.00000	Insurance, Life, Disability	748	1,196	1,196	1,358	1,358	1,358
001.30.3054.0.52235.00000	Health Insurance	51,777	71,594	71,594	77,545	77,545	77,545
	<b>Fringe Benefits Total</b>	<b>83,053</b>	<b>115,245</b>	<b>115,357</b>	<b>120,052</b>	<b>120,064</b>	<b>120,121</b>
<b>53 Professional/Technical</b>							
001.30.3054.0.53201.00000	Supplies	955	500	500	5,650	5,650	5,650
001.30.3054.0.53412.00000	Welfare	51	2,000	2,000	2,000	2,000	2,000
001.30.3054.0.53415.00000	Emerg Housing assistance	303	10,000	10,000	10,000	10,000	10,000
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	0	2,100	2,100	1,500	1,500	1,500
001.30.3054.0.53916.00000	Professional Development	0	500	500	500	500	500
001.30.3054.0.53944.00000	Organizational Fees	569	595	595	1,095	1,095	1,095
001.30.3054.0.53945.00000	Training, Prof Dev & Org Fees	0	0	0	1,095	1,095	1,095
	<b>Professional/Technical Total</b>	<b>1,877</b>	<b>16,695</b>	<b>16,695</b>	<b>21,245</b>	<b>21,245</b>	<b>21,245</b>
	<b>Social &amp; Youth Services Total</b>	<b>277,074</b>	<b>354,099</b>	<b>355,034</b>	<b>369,306</b>	<b>369,318</b>	<b>369,375</b>
<b>3055 - Senior Services</b>							
<b>51 Wages-Salaries</b>							
001.30.3055.0.51100.00000	Department Head	27,451	27,453	28,276	28,276	28,276	28,276
001.30.3055.0.51120.00000	Professional Personnel	0	0	0	40,194	0	0
001.30.3055.0.51125.00000	Mid-Managers Personnel	137,587	154,583	161,833	164,166	164,166	164,166
001.30.3055.0.51135.00000	Blue Collar Personnel	78,531	89,144	89,144	89,144	89,144	89,144
001.30.3055.0.51150.00000	Instructors	6,660	8,580	8,580	8,580	8,580	8,580
001.30.3055.0.51305.00000	Commission Secretaries	500	600	600	** Moved to Town Council **	** Moved to Town Council **	** Moved to Town Council **
001.30.3055.0.51400.00000	Overtime	0	500	500	500	500	500
001.30.3055.0.51510.00000	Part time & Summer Help	21,368	29,124	29,124	0	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	156	0	0	0	0	0
	<b>Wages-Salaries Total</b>	<b>273,553</b>	<b>311,284</b>	<b>319,357</b>	<b>332,160</b>	<b>321,090</b>	<b>321,090</b>

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24	FY25		FY26		
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
<b>52 Fringe Benefits</b>							
001.30.3055.0.52010.00000	Worker's Compensation	10,480	10,502	10,502	8,933	8,895	8,973
001.30.3055.0.52100.00000	Social Security	19,130	23,814	23,877	25,411	24,364	24,364
001.30.3055.0.52200.00000	Pension	13,928	18,223	18,272	21,296	18,884	18,884
001.30.3055.0.52220.00000	Insurance, Life, Disability	900	1,321	1,321	1,752	1,509	1,509
001.30.3055.0.52225.00000	Physicals	0	100	100	100	100	100
001.30.3055.0.52235.00000	Health Insurance	68,538	71,825	71,825	112,227	74,412	74,412
001.30.3055.0.52300.00000	Uniforms	476	865	865	865	865	865
	<b>Fringe Benefits Total</b>	<b>113,453</b>	<b>126,650</b>	<b>126,762</b>	<b>170,584</b>	<b>129,229</b>	<b>129,307</b>
<b>53 Professional/Technical</b>							
001.30.3055.0.53019.00000	Senior Center Donations	1,000	1,000	1,000	1,000	1,000	1,000
001.30.3055.0.53201.00000	Supplies	734	700	751	1,000	1,000	1,000
001.30.3055.0.53219.00000	Operating Materials	1,465	4,000	4,168	5,000	5,000	5,000
001.30.3055.0.53400.00000	Programs & Activities	1,520	3,000	3,000	5,000	5,000	5,000
001.30.3055.0.53816.00000	Professional Development	465	0	0			
001.30.3055.0.53944.00000	Organizational Fees	319	600	600			
001.30.3055.0.53945.00000	Training, Prof Dev & Org Fees	518	1,500	1,500	2,125	2,125	2,125
001.30.3055.0.53952.00000	DSL Service	1,687	1,650	1,650	2,025	2,025	2,025
	<b>Professional/Technical Total</b>	<b>7,709</b>	<b>12,450</b>	<b>12,669</b>	<b>16,150</b>	<b>16,150</b>	<b>16,150</b>
<b>54 Capital Outlays</b>							
001.30.3055.0.54000.00002	12 Passenger Bus	0	0	0	90,000	90,000	0
	<b>Capital Outlays Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>
	<b>Senior Services Total</b>	<b>394,715</b>	<b>450,384</b>	<b>458,788</b>	<b>608,894</b>	<b>556,469</b>	<b>466,547</b>
<b>3559 - Private School Expenses</b>							
<b>51 Wages-Salaries</b>							
001.35.3559.0.51145.00000	Nurses	65,254	79,444	79,444	81,828	81,828	81,828
001.35.3559.0.51820.00000	In lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500	2,500
	<b>Wages-Salaries Total</b>	<b>67,754</b>	<b>81,944</b>	<b>81,944</b>	<b>84,328</b>	<b>84,328</b>	<b>84,328</b>
<b>52 Fringe Benefits</b>							
001.35.3559.0.52010.00000	Worker's Compensation	3,901	2,871	2,871	2,474	2,478	2,500
001.35.3559.0.52100.00000	Social Security	5,196	6,273	6,273	6,456	6,456	6,456
001.35.3559.0.52200.00000	Pension	3,803	3,913	3,913	4,030	4,030	4,030
001.35.3559.0.52220.00000	Insurance, Life, Disability	303	418	418	471	471	471
001.35.3559.0.52225.00000	Physicals	0	300	300	300	300	300
001.35.3559.0.52310.00000	Uniforms, School Nurses & Aides	254	350	350	350	350	350
	<b>Fringe Benefits Total</b>	<b>13,457</b>	<b>14,125</b>	<b>14,125</b>	<b>14,081</b>	<b>14,085</b>	<b>14,107</b>

**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24		FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved	Brd of Fin Approved
53 Professional/Technical							
001.35.3559.0.53810.00000	Background Checks	0	215	215	215	215	215
001.35.3559.0.53819.00000	Medical Services	1,000	1,000	1,000	1,000	1,000	1,000
001.35.3559.0.53944.00000	Organizational Fees	110	110	110	110	110	** Reclassified to Training, Prof Dev & Org Fees **
001.35.3559.0.53945.00000	Training, Prof Dev & Org Fees	0	340	340	450	450	450
Professional/Technical Total		1,110	1,665	1,665	1,665	1,665	1,665
Private Schools Total		82,321	97,734	97,734	100,074	100,078	100,100
<b>3560 - Board of Education</b>							
51 Wages-Salaries							
001.35.3560.0.51000.00000	Education Payroll	34,601,479	35,525,545	35,525,545	36,373,100	36,373,100	36,373,100
Wages-Salaries Total		34,601,479	35,525,545	35,525,545	36,373,100	36,373,100	36,373,100
53 Professional/Technical							
001.35.3560.0.53930.00000	General Expenses-Board of Educ.	16,250,021	16,991,674	16,991,674	20,030,265	19,745,265	18,244,808
Professional/Technical Total		16,250,021	16,991,674	16,991,674	20,030,265	19,745,265	18,244,808
Board of Education Total		50,851,500	52,517,219	52,517,219	56,403,365	56,118,365	54,617,908
<b>3561 - School Expenses</b>							
51 Wages-Salaries							
001.35.3561.0.51100.00000	Department Head	48,598	64,797	64,797	64,797	64,797	64,797
001.35.3561.0.51125.00000	Mld-Mgrs Personnel	122,578	258,245	258,245	253,434	253,434	253,434
001.35.3561.0.51130.00000	Clerical Personnel	30,073	30,642	30,642	31,637	31,637	31,637
001.35.3561.0.51135.00000	Blue Collar Personnel	431,229	470,447	470,447	467,305	467,305	467,305
001.35.3561.0.51145.00000	Nurses	532,565	515,737	515,737	551,308	551,308	551,308
001.35.3561.0.51300.00000	Health Aides	86,080	112,650	112,650	119,484	119,484	119,484
001.35.3561.0.51315.00000	Crossing Guards	16,698	23,310	23,310	22,200	22,200	22,200
001.35.3561.0.51400.00000	Overtime - Bldg Maint/Pub Grnds	44,916	53,000	53,000	53,000	53,000	53,000
001.35.3561.0.51500.00000	Summer Programs/Field Trips	31,360	20,000	20,000	20,000	20,000	20,000
001.35.3561.0.51805.00000	Longevity	10,478	11,230	11,230	11,663	11,663	11,663
001.35.3561.0.51820.00000	In lieu of Health Insurance	9,850	1,800	1,800	12,150	10,350	10,350
Wages-Salaries Total		1,364,415	1,561,858	1,561,858	1,612,528	1,605,178	1,605,178
52 Fringe Benefits							
001.35.3561.0.52010.00000	Worker's Compensation	399,848	325,987	325,987	291,205	291,559	294,116
001.35.3561.0.52100.00000	Social Security	98,255	119,583	119,583	123,459	122,897	122,897
001.35.3561.0.52200.00000	Pension - Town (Nurses, Clerical)	92,564	129,172	129,172	131,089	131,089	131,089
001.35.3561.0.52220.00000	Insurance, Life, Disability	5,669	7,552	7,552	8,078	8,078	8,078
001.35.3561.0.52225.00000	Physicals	450	500	500	500	500	500
001.35.3561.0.52235.00000	Health Insurance	365,356	383,427	383,427	319,941	319,941	319,941
001.35.3561.0.52300.00000	Uniforms, Crossing Guards	206	630	630	630	630	630
001.35.3561.0.52310.00000	Uniforms, School Nurses & Aides	3,001	4,900	4,900	4,900	4,900	4,900
Fringe Benefits Total		965,348	971,751	971,751	879,802	879,594	882,151

**GENERAL FUND BUDGET FY2025/26  
EXPENSE**

Account	Description	FY24	FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved
<b>53 Professional/Technical</b>						
001.35.3561.0.53102.00000	Electricity	778,993	900,000	900,000	990,000	990,000
001.35.3561.0.53102.00356	Electricity - Lighting Control Upgrades	52,235	52,240	52,240	34,840	34,840
001.35.3561.0.53106.00000	Fuel	86	7,500	7,500	7,500	7,500
001.35.3561.0.53201.00000	Supplies	0	0	0	0	215,000
001.35.3561.0.53219.00000	Operating Materials	159,244	0	0	0	0
001.35.3561.0.53219.01730	Operating Materials - Facilities	0	225,000	225,000	250,000	250,000
001.35.3561.0.53219.01735	Operating Materials - Public Grounds	0	10,000	10,000	12,500	12,500
001.35.3561.0.53730.00000	Insurance	176,755	178,790	178,790	196,631	196,631
001.35.3561.0.53810.00000	Background Checks	0	330	330	330	330
001.35.3561.0.53813.00000	Computer Support	10,690	19,850	19,850	19,850	19,850
001.35.3561.0.53814.00000	Contractual Services	448,981	0	0	0	0
001.35.3561.0.53814.01730	Contractual Services - Facilities	0	500,000	500,000	525,000	525,000
001.35.3561.0.53814.01735	Contractual Services - Public Grounds	0	10,000	10,000	12,500	12,500
001.35.3561.0.53823.00000	Refuse Disposal	64,230	64,230	64,230	64,230	64,230
001.35.3561.0.53940.00000	School Security Guards	400,113	412,138	412,138	436,809	436,809
001.35.3561.0.53916.00000	Professional Development	350	0	0	0	0
001.35.3561.0.53920.00000	Professional Services	25,850	23,855	23,855	28,555	28,555
001.35.3561.0.53944.00000	Organizational Fees	1,021	1,245	1,245	28,555	28,555
001.35.3561.0.53945.00000	Training, Prof Dev & Org Fees	1,246	3,690	3,690	12,950	12,950
001.35.3561.0.53946.00000	Vandalism	240	1,000	1,000	2,500	2,500
<b>Professional/Technical Total</b>		<b>2,120,034</b>	<b>2,409,868</b>	<b>2,409,868</b>	<b>2,594,195</b>	<b>2,809,195</b>
<b>54 Capital Outlays</b>						
001.35.3561.0.54000.00001	Vans	104,462	0	150,000	157,500	0
001.35.3561.0.54000.00347	Fire Alarm Update (BHS IT closets)	0	0	50,000	0	0
001.35.3561.0.54000.00369	LED Lighting Conversion - McGee	0	0	0	300,000	0
001.35.3561.0.54000.00517	Willard Parking Lot	0	0	0	400,000	0
001.35.3561.0.54000.01110	Security Cameras	138,274	0	0	157,500	0
001.35.3561.0.54000.00000	Bollard Block Replacement	0	0	0	50,000	0
001.35.3561.0.54000.01114	Districtwide Emergency Notification System	0	0	0	130,000	0
001.35.3561.0.54000.01731	Site & Bldg-Plumbing Upgrades (Willard)	0	0	0	150,000	0
001.35.3561.0.54000.00000	Willard Boiler Replacement (1 of 2)	0	0	0	100,000	0
<b>Capital Outlays Total</b>		<b>242,736</b>	<b>0</b>	<b>200,000</b>	<b>1,445,000</b>	<b>0</b>
<b>School Expense Total</b>		<b>4,692,534</b>	<b>4,943,477</b>	<b>5,143,477</b>	<b>6,531,525</b>	<b>5,296,524</b>



**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24 Actual		FY25		FY26	
		Actual	Amended	Adopted	Amended	Department Requested	Manager Approved
<b>4063 - Principal Payments - Town</b>							
59 Principal & Interest							
001.40.4063.0.59500.02030	Issue of 2013	170,000	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	63,936	0	0
001.40.4063.0.59500.02038	Issue of 2015	40,000	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	345,000
001.40.4063.0.59500.02042	June 2016 Refunding	924,000	937,000	937,000	937,000	699,000	699,000
001.40.4063.0.59500.02043	Issue of May 2017	400,000	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	650,000	650,000
001.40.4063.0.59500.02052	Issue of June 2020	420,000	420,000	420,000	420,000	420,000	420,000
001.40.4063.0.59500.02055	Issue of June 2024	0	0	0	141,105	215,000	215,000
001.40.4063.0.59500.02056	October 2024 Refunding	0	0	0	0	95,200	95,200
001.40.4063.0.59500.02057	Issue of July 2025	0	0	0	0	198,500	198,500
Principal & Interest Total		3,134,000	3,147,000	3,147,000	3,217,041	3,232,700	3,232,700
Principal-Town Total		3,134,000	3,147,000	3,147,000	3,217,041	3,232,700	3,232,700

**4064 - Principal Payments - Schools**

59 Principal & Interest							
001.40.4064.0.59500.02030	Issue of 2013	335,000	335,000	335,000	335,000	330,000	330,000
001.40.4064.0.59500.02035	Issue of 2014	865,000	860,000	860,000	0	0	0
001.40.4064.0.59500.02038	Issue of 2015	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
001.40.4064.0.59500.02042	June 2016 Refunding	606,000	623,000	623,000	623,000	641,000	641,000
001.40.4064.0.59500.02043	Issue of May 2017	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	240,000	240,000
001.40.4064.0.59500.02056	October 2024 Refunding	0	0	0	898,895	584,800	584,800
001.40.4064.0.59500.02057	Issue of July 2025	0	0	0	0	160,000	160,000
Principal & Interest Total		3,226,000	3,238,000	3,238,000	3,276,895	3,375,800	3,375,800
Principal-Schools Total		3,226,000	3,238,000	3,238,000	3,276,895	3,375,800	3,375,800

**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24	FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved
<b>4065 - Interest Payments - Town</b>						
59 Principal & Interest						
001.40.4065.0.59500.02030	Issue of 2013	40,789	36,149	10,739	6,563	6,563
001.40.4065.0.59500.02035	Issue of 2014	40,504	35,314	1	0	0
001.40.4065.0.59500.02038	Issue of 2015	13,313	12,466	1,396	474	474
001.40.4065.0.59500.02039	Issue of 2016	59,660	50,596	27,926	21,127	21,127
001.40.4065.0.59500.02042	June 2016 Refunding	44,265	32,214	32,214	13,065	13,065
001.40.4065.0.59500.02043	Issue of May 2017	5,698	4,337	4,337	3,099	3,099
001.40.4065.0.59500.02049	Issue of June 2019	101,000	73,000	73,000	46,000	46,000
001.40.4065.0.59500.02052	Issue of June 2020	132,300	111,300	111,300	90,300	90,300
001.40.4065.0.59500.02055	Issue of June 2024	0	80,200	80,200	93,925	93,925
001.40.4065.0.59500.02056	October 2024 Refunding	0	0	78,598	52,605	52,605
001.40.4065.0.59500.02057	Issue of July 2025	0	0	0	98,588	98,588
<b>Principal &amp; Interest Total</b>		<b>437,529</b>	<b>435,576</b>	<b>419,711</b>	<b>425,746</b>	<b>425,746</b>
Interest - Town Total		<b>437,529</b>	<b>435,576</b>	<b>419,711</b>	<b>425,746</b>	<b>425,746</b>

**4066 - Interest Payments - Schools**

Account	Description	FY24	FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved
<b>4066 - Interest Payments - Schools</b>						
59 Principal & Interest						
001.40.4066.0.59500.02030	Issue of 2013	75,749	67,133	19,943	12,188	12,188
001.40.4066.0.59500.02035	Issue of 2014	271,065	236,331	2	0	0
001.40.4066.0.59500.02038	Issue of 2015	228,731	214,173	23,981	8,136	8,136
001.40.4066.0.59500.02039	Issue of 2016	211,521	179,386	99,007	74,905	74,905
001.40.4066.0.59500.02042	June 2016 Refunding	69,235	50,386	50,386	20,435	20,435
001.40.4066.0.59500.02043	Issue of May 2017	46,096	35,083	35,083	25,071	25,071
001.40.4066.0.59500.02055	Issue of June 2024	0	133,800	133,800	104,400	104,400
001.40.4066.0.59500.02056	October 2024 Refunding	0	0	461,019	816,745	816,745
001.40.4066.0.59500.02057	Issue of July 2025	0	0	0	80,663	80,663
<b>Principal &amp; Interest Total</b>		<b>902,396</b>	<b>916,292</b>	<b>823,221</b>	<b>1,142,543</b>	<b>1,142,543</b>
Interest - Schools Total		<b>902,396</b>	<b>916,292</b>	<b>823,221</b>	<b>1,142,543</b>	<b>1,142,543</b>

**GENERAL FUND BUDGET FY2025/26**  
**EXPENSE**

Account	Description	FY24	FY25		FY26	
		Actual	Adopted	Amended	Department Requested	Manager Approved
<b>59 Transfers</b>						
001.45.4567.0.59615.00000	Trans - Cap Non-Recurring	895,121	0	0	0	0
001.45.4567.0.59622.00000	Trans - Other Funds	75,000	75,000	75,000	25,000	25,000
001.45.4567.0.59622.00000	Trans - Other Funds	1,453,540	0	360,000	0	0
001.45.4567.0.59622.00000	Trans - PBC Engineering/Architectural	0	0	0	0	175,000
001.45.4567.0.59622.00000	Trans - Land Acq & Dev Fund JE6	25,000	25,000	25,000	25,000	25,000
001.45.4567.0.59622.00000	Trans - Local Match for Grants	0	0	0	50,000	0
001.45.4567.0.59622.00000	Trans - Energy & Streetlight Lease Fund JE7	719,500	660,000	660,000	660,000	660,000
001.45.4567.0.59622.00000	Trans. - Business Continuity Fund JE8	50,000	50,000	50,000	50,000	50,000
001.45.4567.0.59622.00000	Trans. - Plan of Conser. & Dev. JE2	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
<b>Transfers Total</b>		<b>3,315,662</b>	<b>907,500</b>	<b>1,267,500</b>	<b>907,500</b>	<b>1,032,500</b>
	<b>Transfers - Town Total</b>	<b>3,315,662</b>	<b>907,500</b>	<b>1,267,500</b>	<b>907,500</b>	<b>1,032,500</b>
<b>General Fund Total</b>		<b>99,637,167</b>	<b>102,837,661</b>	<b>103,857,891</b>	<b>113,777,957</b>	<b>106,952,815</b>



# WCC BUDGET FY2025/26

WCC BUDGET FY2025/26

	2024 Actual	2025 Adopted Budget	2025 Amended FY25	2026 Dept Head Requested	2026 Town Mgr Approved	2026 Bd. of Fin. Approved
Water Fund Total Expense	1,942,069	4,450,103	6,564,859	2,675,587	2,675,587	2,675,587
Sewer Fund Total Expense	3,148,556	3,837,366	5,180,025	4,366,487	4,366,487	4,366,487
	<u>5,090,625</u>	<u>8,287,469</u>	<u>11,744,885</u>	<u>7,042,074</u>	<u>7,042,074</u>	<u>7,042,074</u>

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# WCC BUDGET FY2025/26

## Fund 843 - Water Fund - Revenues

	FY24 Actual	FY25		FY26		
		Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
<u>170 Use Ret. Earn.</u>						
843.50.5039.8.49201.00000						
Use of Retained Earnings	2,449,914	2,114,756	2,114,756	203,387	203,387	203,387
Use FB Total	<u>2,449,914</u>	<u>2,114,756</u>	<u>2,114,756</u>	<u>203,387</u>	<u>203,387</u>	<u>203,387</u>
<u>272 Sale-Water</u>						
843.50.5039.1.42813.00000						
Metered Sales to Gen Cust.	1,472,466	1,500,000	1,500,000	1,650,000	1,650,000	1,650,000
843.50.5039.1.42815.00000						
Other Charges to PA	695,515	450,000	450,000	700,000	700,000	700,000
Sale-Water Total	<u>2,167,981</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>2,350,000</u>	<u>2,350,000</u>	<u>2,350,000</u>
<u>273 Misc Rev</u>						
843.50.5039.2.45500.00000						
Misc Operating Income	5,305	0	0	0	0	0
843.50.5039.2.44800.00000						
State Grants-Taxes	26,733	0	0	0	0	0
843.50.5039.1.42823.00000						
Permits	2,250	2,200	2,200	2,200	2,200	2,200
843.50.5039.1.42830.00000						
Water Charge for Loan Funding	77,044	30,000	30,000	30,000	30,000	30,000
Misc Rev Total	<u>111,333</u>	<u>32,200</u>	<u>32,200</u>	<u>32,200</u>	<u>32,200</u>	<u>32,200</u>
<u>275 Assessment</u>						
843.50.5039.5.41106.00000						
Assessment Revenue	24,027	0	0	0	0	0
843.50.5039.1.42817.00000						
Misc Serv Rev Connec Chg	12,875	10,000	10,000	10,000	10,000	10,000
Assessment Total	<u>36,902</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>277 Int-Inv</u>						
843.50.5039.7.45108.00000						
Interest Inc. Investment	116,044	75,000	75,000	75,000	75,000	75,000
843.50.5039.7.45106.00000						
Interest Income-Misc	5,745	5,000	5,000	5,000	5,000	5,000
Int-Inv Total	<u>121,789</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>
<b>Water Fund Total Revenue</b>	<b>4,888,258</b>	<b>4,186,956</b>	<b>4,186,956</b>	<b>2,675,587</b>	<b>2,675,587</b>	<b>2,675,587</b>

	FY24 Actual	FY25		FY26		
		Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
<b>Fund 843 - Water Fund - Expenses</b>						
<b>5081 - Purchase-Water/Sewer Main</b>						
843.50.5081.0.56501.00000 Prch Water	872,641	800,000	800,000	850,000	850,000	850,000
Purch Wat Total	<b>872,641</b>	<b>800,000</b>	<b>800,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>5082 - SourceSupply/Sewer Trmt.</b>						
843.50.5082.0.56601.00000 Oper Supp	23,718	45,000	45,000	45,000	45,000	45,000
Source Supp Total	<b>23,718</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>5083 - Pumping Expense</b>						
843.50.5083.0.56701.00000 Pur Power	3,093	5,000	5,000	5,000	5,000	5,000
843.50.5083.0.56702.00000 Power Elton	59,337	75,000	75,000	75,000	75,000	75,000
843.50.5083.0.56703.00000 Oper-Woodlawn	0	1,500	1,500	1,500	1,500	1,500
843.50.5083.0.56706.00000 Maint-Elton	2,113	12,000	12,000	12,000	12,000	12,000
843.50.5083.0.56712.00000 Electrician	2,376	6,000	6,000	6,000	6,000	6,000
Pump. Exp Total	<b>66,919</b>	<b>99,500</b>	<b>99,500</b>	<b>99,500</b>	<b>99,500</b>	<b>99,500</b>
<b>5084 - Transmission &amp; Distribution</b>						
843.50.5084.0.56801.00000 Trans/Dist	28,344	30,000	30,000	30,000	30,000	30,000
843.50.5084.0.56802.00000 Services	507	20,000	20,000	20,000	20,000	20,000
843.50.5084.0.56803.00000 Meters	0	20,000	20,000	20,000	20,000	20,000
843.50.5084.0.56806.00000 Trn & Dist	0	1,000	1,000	1,000	1,000	1,000
843.50.5084.0.56807.00000 Structures	695	1,000	1,000	10,000	10,000	10,000
843.50.5084.0.56808.00000 Lease ROW RR	4,748	11,500	11,500	11,500	11,500	11,500
843.50.5084.0.56809.00000 Tools - Line Locator	1,369	5,000	5,000	5,000	5,000	5,000
843.50.5084.0.56813.00000 Maint-Mains	78,725	75,000	75,000	80,000	80,000	80,000
843.50.5084.0.56816.00000 Maint-Hydrants	400	5,000	5,000	5,000	5,000	5,000
843.50.5084.0.56819.00000 Misc. Water Main Work	10,800	47,000	47,000	47,000	47,000	47,000
843.50.5084.0.56821.00000 Elton Rd Well Generator Maintenance	0	5,000	5,000	5,000	5,000	5,000
843.50.5084.0.58033.00000 Water Projects Loan Interest	24,457	22,500	22,500	21,000	21,000	21,000
Trans/Dist Total	<b>150,043</b>	<b>243,000</b>	<b>243,000</b>	<b>255,500</b>	<b>255,500</b>	<b>255,500</b>



	FY24 Actual	FY25		FY26		
		Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
<b>5086 - Administration</b>						
843.50.5086.0.53814.00000	28,040	70,000	70,000	70,000	70,000	70,000
Contractual Services						
843.50.5086.0.53903.00000	616	1,000	1,000	1,000	1,000	1,000
Copying						
843.50.5086.0.56921.00000	1,605	9,000	9,000	9,000	9,000	9,000
Supplies						
843.50.5086.0.56923.00000	4,201	4,332	4,332	6,164	6,164	6,164
Auditor						
843.50.5086.0.56924.00000	99,568	200,000	200,000	200,000	200,000	200,000
Consulting						
843.50.5086.0.56925.00000	21,527	19,186	19,186	21,104	21,104	21,104
Insurance						
843.50.5086.0.56930.00000	3,829	10,000	10,000	10,000	10,000	10,000
General Exp.						
843.50.5086.0.56932.00000	3,581	3,550	3,550	4,000	4,000	4,000
Org.Fees						
843.50.5086.0.56933.00000	3,165	6,300	6,300	6,300	6,300	6,300
Prof.Devel.						
843.50.5086.0.56934.00000	173	2,800	2,800	2,800	2,800	2,800
Training						
843.50.5086.0.56941.00000	0	300	300	300	300	300
Mileage						
843.50.5086.0.56942.00000	10,553	8,000	8,000	12,500	12,500	12,500
Gas & Oil						
843.50.5086.0.56943.00000	3,295	2,500	2,500	2,500	2,500	2,500
Parts						
843.50.5086.0.56944.00000	2,269	2,500	2,500	2,500	2,500	2,500
Labor						
843.50.5086.0.56951.00000	4,643	3,000	3,000	3,000	3,000	3,000
Computer Services						
<b>Admin. Total</b>	<b>187,067</b>	<b>342,468</b>	<b>342,468</b>	<b>351,168</b>	<b>351,168</b>	<b>351,168</b>
<b>5088 - Capital Expenditures</b>						
843.50.5088.0.58047.00000	0	20,000	79,032	20,000	20,000	20,000
Hydrants						
843.50.5088.0.58069.00000	0	40,145	78,740	50,000	50,000	50,000
Elton Road Well						
843.50.5088.0.58071.00000	0	62,500	62,500	55,500	55,500	55,500
Pick up truck						
843.50.5088.0.58074.00000	0	60,000	101,985	60,000	60,000	60,000
Radio Frequency Meters						
843.50.5088.0.58099.00000	0	40,000	64,411	40,000	40,000	40,000
Rf Meter Reading Equipment						
843.50.5088.0.58105.00000	0	1,993,000	3,751,000	0	0	0
Water Main Relining East Berlin						
843.50.5088.0.58107.00000	0	15,235	30,470	20,000	20,000	20,000
Upgrade Meter Pits						
843.50.5088.0.58109.00000	22,000	0	150,000	74,000	74,000	74,000
Meriden Potable Water Interconnection						
843.50.5088.0.58110.00000	0	40,000	67,499	0	0	0
Berlin Tpk Main Upgrade						
<b>Capital Total</b>	<b>22,000</b>	<b>2,270,880</b>	<b>4,385,636</b>	<b>319,500</b>	<b>319,500</b>	<b>319,500</b>

	FY24		FY25		FY26	
	Actual	Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
<b>5091 - Salaries &amp; Fringes - Administration</b>						
843.50.5091.0.51100.00000	23,410	23,256	23,256	24,912	24,912	24,912
843.50.5091.0.51125.00000	78,126	71,624	71,624	75,311	75,311	75,311
843.50.5091.0.51130.00000	6,912	7,176	7,176	7,408	7,408	7,408
843.50.5091.0.51305.00000	536	800	800	800	800	800
843.50.5091.0.51400.00000	0	3,000	3,000	3,000	3,000	3,000
843.50.5091.0.51510.00000	458	18,000	18,000	18,000	18,000	18,000
843.50.5091.0.51805.00000	323	322	322	337	337	337
843.50.5091.0.52010.00000	2,798	1,476	1,476	3,813	3,813	3,813
843.50.5091.0.52100.00000	8,110	9,500	9,500	9,928	9,928	9,928
843.50.5091.0.52200.00000	9,925	4,289	4,289	4,551	4,551	4,551
843.50.5091.0.52220.00000	397	662	662	759	759	759
843.50.5091.0.52235.00000	(3,263)	11,357	11,357	12,303	12,303	12,303
<b>Admin Salaries &amp; Fringes Total</b>	<b>127,731</b>	<b>151,462</b>	<b>151,462</b>	<b>161,122</b>	<b>161,122</b>	<b>161,122</b>
<b>5092 - Salaries &amp; Fringes - Operations</b>						
843.50.5092.0.51125.00000	65,098	62,900	62,900	65,744	65,744	65,744
843.50.5092.0.51135.00000	149,645	152,257	152,257	164,111	164,111	164,111
843.50.5092.0.51400.00000	31,607	30,000	30,000	15,000	15,000	15,000
843.50.5092.0.51440.00000	622	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	22,662	13,282	13,282	7,432	7,432	7,432
843.50.5092.0.52100.00000	17,901	19,052	19,052	19,033	19,033	19,033
843.50.5092.0.52200.00000	20,342	21,517	21,517	21,099	21,099	21,099
843.50.5092.0.52220.00000	976	1,182	1,182	1,383	1,383	1,383
843.50.5092.0.52225.00000	67	200	200	200	200	200
843.50.5092.0.52235.00000	85,636	72,984	72,984	78,867	78,867	78,867
843.50.5092.0.52300.00000	2,604	3,000	3,000	3,000	3,000	3,000
<b>Ops Salaries &amp; Fringes Total</b>	<b>398,868</b>	<b>380,075</b>	<b>380,075</b>	<b>379,570</b>	<b>379,570</b>	<b>379,570</b>

	FY24		FY25		FY26	
	Actual	Adopted	Amended	Department Requested	Town Mgr B.d. of Fin.	
					Approved	Approved
<b>5093 - Depreciation</b>						
843.50.5093.0.57001.00000	9,546	11,300	11,300	44,929	44,929	44,929
843.50.5093.0.57003.00000	5,667	5,668	5,668	5,667	5,667	5,667
843.50.5093.0.57004.00000	25,468	25,469	25,469	25,468	25,468	25,468
843.50.5093.0.57007.00000	7,948	11,079	11,079	82,641	82,641	82,641
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	5,081	7,079	7,079	5,637	5,637	5,637
843.50.5093.0.57013.00000	18,198	24,653	24,653	25,587	25,587	25,587
843.50.5093.0.57014.00000	4,328	15,625	15,625	7,453	7,453	7,453
<b>Deprec. Total</b>	<b>88,581</b>	<b>113,218</b>	<b>113,218</b>	<b>209,727</b>	<b>209,727</b>	<b>209,727</b>
<b>5094 - Transfers to OtherFunds</b>						
843.50.5094.0.59619.00000	4,500	4,500	4,500	4,500	4,500	4,500
<b>Transfers Total</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Water Fund Total Expense</b>	<b>1,942,069</b>	<b>4,450,103</b>	<b>6,564,859</b>	<b>2,675,587</b>	<b>2,675,587</b>	<b>2,675,587</b>
<b>Water Fund Total Revenue</b>	<b>4,888,258</b>	<b>4,186,956</b>	<b>4,186,956</b>	<b>2,675,587</b>	<b>2,675,587</b>	<b>2,675,587</b>

**TOWN OF BERLIN  
FUND 843 - WATER**

**FY 2025/26**  
Budget Input  
1-Dec-24

Account	Account Description	25/26 Budget	Supporting Description of Activity
<b>REVENUES</b>			
170 - Use of Fund Balance			
843.50.5039.8.49201.00000	Use of Retained Earnings	203,387	Retained Earnings to offset expenses
	<b>Total 170</b>	<b>203,387</b>	
272 - Sale of Water			
843.50.5039.1.42813.00000	Metered Sales to Public	1,650,000	Residential, Commercial, Industrial sales.
843.50.5039.1.42815.00000	Public Authority	700,000	Worthington Fire District. Kensington Fire District
	<b>Total 272</b>	<b>2,350,000</b>	
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
	<b>Total 273</b>	<b>32,200</b>	
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)
	<b>Total 275</b>	<b>10,000</b>	
276 - Interest/ Assessments			
843.50.5039.5.41303.00000	Interest/ Assessments	0	7.5% interest charged those using the installment payment plan
	<b>Total 276</b>	<b>0</b>	
277 - Interest/ Investments			
843.50.5039.7.45108.00000	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
	<b>Total 277</b>	<b>80,000</b>	
		<b>2,675,587</b>	
		<b>2,675,587</b>	
<b>TOTAL REVENUES</b>			
<b>EXPENDITURES</b>			
5081-Purchase of Water			
843.50.5081.0.56501.00000	Purchase of Water	850,000	Purchase Water-NB, Cromwell, Kensington, & MDC. Increased fees by Cromwell,KFD and MDC.
	<b>Total 181</b>	<b>850,000</b>	
5082-Source of Supply			
843.50.5082.0.56601.00000	Source of Supply	45,000	Purchase chemicals and testing for water
	<b>Total 182</b>	<b>45,000</b>	
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- Elton	75,000	CL&P Electric for Elton 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. - Elton	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
	<b>Total 183</b>	<b>99,500</b>	
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	10,000	Minor WCC Structure Repairs - Doors

Account	Account Description	25/26 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	80,000	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
843.50.5084.0.58033.00000	Water Projects Loan Interest	21,000	
	<b>Total 184</b>	<b>255,500</b>	
<b>5085-Assessment/ connection Charges</b>			
843.50.5085.56851.00000	Assessment Due TOB	0	Jurisdictions outside WCC but served by WCC
	<b>Total 185</b>	<b>0</b>	
<b>5086-Administration</b>			
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
843.50.5086.0.56923.00000	Auditor	6,164	WCC portion of the Town Audit
843.50.5086.0.56924.00000	Consultants	200,000	Consulting Outside Engineers - Applications, Permitting, Rate Study (\$77k). CT Water Company out-source billing (\$52k), Audit inventory requirement (\$20k).
843.50.5086.0.56925.00000	Insurance	21,104	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	4,000	Dues for AWWA, ASRWMA, NEWWA, CTWWA - Jarema, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56933.00000	Prof. Development.	6,300	Seminars For WCC Personnel - Jarema, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56934.00000	Training	2,800	AWWA training schedules - Jarema, 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	12,500	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
	<b>Total 186</b>	<b>351,168</b>	
<b>5088-Capital Expenditures</b>			
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	50,000	Well Redevelopment; New Pumps - Well Service
843.50.5088.0.58071.00000	Pick up truck	55,500	
843.50.5088.0.58074.00000	Radio Frequency Meters	60,000	New Meters/Replacement Meters
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	0	To reline the water distribution system in East Berlin.
843.50.5088.0.58107.00000	Upgrade Meter Pits	20,000	
843.50.5088.0.58109.00000	Meriden Potable Water Interconnection	74,000	Construction oversight+
843.50.5088.0.58110.00000	Berlin Tpk Main Upgrade	0	
	<b>Total 188</b>	<b>319,500</b>	
<b>5091-Wages &amp; Fringes Administration</b>			
843.50.5091.0.51100.00000	Dept Head	24,912	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	75,311	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 FY25 contract rate. Contract expires 6/30/25.
843.50.5091.0.51130.00000	Clerical	7,408	Employee is a member of the White-Collar collective bargaining unit. Salaries based on current White Collar contract which 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	25/26 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	337	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	3,813	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY26 is being budgeted with a 5% increase based on the Town's renewal.
843.50.5091.0.52100.00000	Soc Sec	9,928	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5091.0.52200.00000	Pension	4,551	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	759	Premiums for life, death and disability insurance, based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY26.
843.50.5091.0.52235.00000	Health Ins	12,303	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY25.
	<b>Total 191</b>	<b>161,122</b>	
<b>5092-Wages &amp; Fringes Operations</b>			
843.50.5092.0.51125.00000	Mid Mgmt	65,744	Salary allocation for the Foreman, who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY25 contract rate. Contract expires 6/30/25.
843.50.5092.0.51135.00000	Blue Collar	164,111	Salary allocations for Crew Chief, Technician, and Tradesman who are members of the blue collar collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for FY25. Contract expires 6/30/25.
843.50.5092.0.51400.00000	Overtime	15,000	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 two employees currently receiving these payments.
843.50.5092.0.52010.00000	Worker's Comp	7,432	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY26 is being budgeted with a 5% increase based on the Town's renewal.
843.50.5092.0.52100.00000	Soc Sec	19,033	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5092.0.52200.00000	Pension	21,099	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	1,383	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY26.
843.50.5092.0.52225.00000	Physicals	200	Mandated tradesmen physicals
843.50.5092.0.52235.00000	Health Ins	78,867	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY25.
843.50.5092.0.52300.00000	Uniforms	3,000	4 tradesmen - 7 uniforms each per week
	<b>Total 192</b>	<b>379,570</b>	
<b>5093-Depreciation</b>			
843.50.5093.0.57001.00000	Depr-Distrib Reserv Stn	44,929	Annual depreciation of enterprise fund physical assets
843.50.5093.0.57003.00000	Depr-Service Installation	5,667	" " " " " " " " " " " "
843.50.5093.0.57004.00000	Depr Impr.	25,468	" " " " " " " " " " " "
843.50.5093.0.57007.00000	Depr Trans. & Dist. Mains	82,641	" " " " " " " " " " " "
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	5,637	" " " " " " " " " " " "
	Depr-Meter	25,587	" " " " " " " " " " " "

Account	Account Description	25/26 Budget	Supporting Description of Activity
843.50.5093.0.57014.00000	Depr-Trans Equip.	7,453	"
	<b>Total 193</b>	<b>209,727</b>	"
<b>5094-Transfers</b>			
843.50.5094.0.59619.00000	Transfers	4,500	Town Hall space rental - \$4,500.
	<b>Total 194</b>	<b>4,500</b>	"
<b>Total Expenditures</b>			
		<b>2,675,587</b>	"

Rev-Exp Diff 0

# WCC BUDGET FY2025/26

## Fund 844 - Sewer Fund - Revenues

	FY24 Actual	FY25		FY26		
		Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
<b>170 Use Ret. Earn.</b>						
844.55.5540.8.49201.00000		1,342,659	1,342,659	92,487	92,487	92,487
Use FB Total	<b>3,356,717</b>	<b>1,342,659</b>	<b>1,342,659</b>	<b>92,487</b>	<b>92,487</b>	<b>92,487</b>
<b>272 Sale-Sewer</b>						
844.55.5540.1.42813.00000	1,670,798	1,600,000	1,600,000	1,760,000	1,760,000	1,760,000
844.55.5540.1.42815.00000	1,679,191	1,350,000	1,350,000	2,010,000	2,010,000	2,010,000
Sale-Water Total	<b>3,349,989</b>	<b>2,950,000</b>	<b>2,950,000</b>	<b>3,770,000</b>	<b>3,770,000</b>	<b>3,770,000</b>
<b>273 Misc Rev</b>						
844.55.5540.1.42807.00000	460,938	0	0	310,000	310,000	310,000
844.55.5540.1.42811.00000	2,362	1,000	1,000	1,000	1,000	1,000
844.55.5540.1.42823.00000	76,525	1,000	1,000	1,000	1,000	1,000
844.55.5540.1.42829.00000	209,629	67,000	67,000	67,000	67,000	67,000
Misc Rev Total	<b>749,454</b>	<b>69,000</b>	<b>69,000</b>	<b>379,000</b>	<b>379,000</b>	<b>379,000</b>
<b>275 Assessment</b>						
844.55.5540.5.41106.00000	41,132	0	0	0	0	0
844.55.5540.1.42817.00000	16,125	25,000	25,000	25,000	25,000	25,000
Assessment Total	<b>57,257</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>277 Int-Inv</b>						
844.55.5540.7.45108.00000	146,730	40,000	40,000	100,000	100,000	100,000
Int-Inv Total	<b>146,730</b>	<b>40,000</b>	<b>40,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Sewer Fund Total Revenue</b>	<b>7,660,147</b>	<b>4,426,659</b>	<b>4,426,659</b>	<b>4,366,487</b>	<b>4,366,487</b>	<b>4,366,487</b>



# WCC BUDGET FY2025/26

	FY24		FY25		FY26	
	Actual	Adopted	Adopted	Amended	Department Requested	Town Mgr Approved
	Bd. of Fin. Approved					

## Fund 844 - Sewer Fund - Expenses

<b>5582 - Source Supply/Sewer Trmt.</b>						
844.55.5582.0.56504.00000		16,912	0	0	40,000	40,000
844.55.5582.0.56602.00000	Pymnt for Sewers (Other Entities-KFD), Mattabassett District	2,400,000	2,600,000	2,600,000	3,100,000	3,100,000
	<b>Source-Sup Total</b>	<b>2,416,911</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>3,140,000</b>	<b>3,140,000</b>
<b>5583 - Pumping Expense</b>						
844.55.5583.0.56709.00000	Power Purchased-Pumping	89,851	65,000	65,000	100,000	100,000
844.55.5583.0.56710.00000	Supplies & Expenses	0	15,000	15,000	15,000	15,000
844.55.5583.0.56711.00000	Maintenance of Pump Station	8,407	30,000	30,000	30,000	30,000
844.55.5583.0.56712.00000	Electrician	5,268	10,000	10,000	10,000	10,000
	<b>Pumping Total</b>	<b>103,526</b>	<b>120,000</b>	<b>120,000</b>	<b>155,000</b>	<b>155,000</b>
<b>5584 - Transmission &amp; Distributn</b>						
844.55.5584.0.56807.00000	Structures & Improvement	5,115	10,000	10,000	10,000	10,000
844.55.5584.0.56811.00000	Operation Supplies & Exp.	1,392	100	100	100	100
844.55.5584.0.56813.00000	Maintenance of Mains	49,865	60,000	60,000	60,000	60,000
844.55.5584.0.56818.00000	Preventive Maintenance	779	1,000	1,000	1,000	1,000
844.55.5584.0.56820.00000	Misc. Sewer Main Work	1,102	33,000	33,000	33,000	33,000
844.55.5584.0.58028.00000	I&I Loan Interest	53,860	67,000	67,000	67,000	67,000
	<b>Trans-Dist Total</b>	<b>112,113</b>	<b>171,100</b>	<b>171,100</b>	<b>171,100</b>	<b>171,100</b>
<b>5586 - Administration</b>						
844.55.5586.0.53814.00000	Contractual Services	10,928	35,000	35,000	35,000	35,000
844.55.5586.0.56921.00000	Supplies	379	2,000	2,000	2,000	2,000
844.55.5586.0.56923.00000	Auditor	2,069	2,133	2,133	3,036	3,036
844.55.5586.0.56924.00000	Outside Svcs-Consulting	46,041	90,000	90,000	125,000	125,000
844.55.5586.0.56925.00000	Insurance	7,251	9,593	9,593	10,552	10,552
844.55.5586.0.56930.00000	Misc. Gen. Exp.	0	500	500	500	500
844.55.5586.0.56951.00000	Computer Services	290	1,250	1,250	2,500	2,500
	<b>Admin Total</b>	<b>66,958</b>	<b>140,476</b>	<b>140,476</b>	<b>178,588</b>	<b>178,588</b>

# WCC BUDGET FY2025/26

	FY24 Actual	FY25		FY26		
		Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
<b><u>5588 - Capital Expenditures</u></b>						
844.55.5588.0.58028.00000	0	0	341,822	0	0	0
844.55.5588.0.58061.00000	0	50,000	84,276	85,000	85,000	85,000
844.55.5588.0.58062.00000	0	250,000	1,191,151	20,000	20,000	20,000
844.55.5588.0.58071.00000	0	0	0	27,500	27,500	27,500
844.55.5588.0.58108.00000	0	30,000	55,410	30,000	30,000	30,000
<b>Capital Total</b>	<b>0</b>	<b>330,000</b>	<b>1,672,659</b>	<b>162,500</b>	<b>162,500</b>	<b>162,500</b>
<b><u>5591 - Salaries &amp; Fringes - Administration</u></b>						
844.55.5591.0.51100.00000	11,635	11,627	11,627	12,033	12,033	12,033
844.55.5591.0.51125.00000	38,478	35,808	35,808	37,650	37,650	37,650
844.55.5591.0.51130.00000	3,456	3,608	3,608	3,725	3,725	3,725
844.55.5591.0.51305.00000	264	400	400	400	400	400
844.55.5591.0.51400.00000	0	1,000	1,000	1,000	1,000	1,000
844.55.5591.0.51510.00000	226	8,400	8,400	8,400	8,400	8,400
844.55.5591.0.51805.00000	160	162	162	169	169	169
844.55.5591.0.52010.00000	1,384	735	735	2,228	2,228	2,228
844.55.5591.0.52100.00000	4,005	4,667	4,667	4,849	4,849	4,849
844.55.5591.0.52200.00000	4,900	2,148	2,148	1,530	1,530	1,530
844.55.5591.0.52220.00000	198	329	329	379	379	379
844.55.5591.0.52235.00000	5,256	5,677	5,677	6,150	6,150	6,150
<b>Admin Salaries &amp; Fringes Total</b>	<b>69,962</b>	<b>74,561</b>	<b>74,561</b>	<b>78,513</b>	<b>78,513</b>	<b>78,513</b>

# WCC BUDGET FY2025/26

	FY24		FY25		FY26	
	Actual	Adopted	Amended	Department Requested	Town Mgr Approved	Bd. of Fin. Approved
<b><u>5592 - Salaries &amp; Fringes - Operations</u></b>						
844.55.5592.0.51125.00000	32,063	31,446.00	31,446.00	30,905	30,905	30,905
844.55.5592.0.51135.00000	74,420	75,965.00	75,965.00	80,711	80,711	80,711
844.55.5592.0.51400.00000	16,947	15,000.00	15,000.00	15,000	15,000	15,000
844.55.5592.0.51805.00000	842	851.00	851.00	851	851	851
844.55.5592.0.52010.00000	11,234	6,612.00	6,612.00	4,563	4,563	4,563
844.55.5592.0.52100.00000	8,899	9,430.00	9,430.00	9,823	9,823	9,823
844.55.5592.0.52200.00000	10,067	10,744.00	10,744.00	10,314	10,314	10,314
844.55.5592.0.52220.00000	488	592.00	592.00	684	684	684
844.55.5592.0.52225.00000	33	100.00	100.00	100	100	100
844.55.5592.0.52235.00000	42,813	36,487.00	36,487.00	39,664	39,664	39,664
844.55.5592.0.52300.00000	1,332	1,500.00	1,500.00	1,500	1,500	1,500
<b>Opns Salaries &amp; Fringes Total</b>	<b>199,139</b>	<b>188,727</b>	<b>188,727</b>	<b>194,115</b>	<b>194,115</b>	<b>194,115</b>
<b><u>5593 - Depreciation</u></b>						
844.55.5593.0.57006.00000	8,071	10,072	10,072	9,061	9,061	9,061
844.55.5593.0.57008.00000	113,674	117,092	117,092	113,674	113,674	113,674
844.55.5593.0.57009.00000	34,553	37,892	37,892	94,781	94,781	94,781
844.55.5593.0.57010.00000	19,321	31,821	31,821	64,827	64,827	64,827
844.55.5593.0.57014.00000	4,328	15,625	15,625	4,328	4,328	4,328
<b>Deprec Total</b>	<b>179,947</b>	<b>212,502</b>	<b>212,502</b>	<b>286,671</b>	<b>286,671</b>	<b>286,671</b>
<b>Sewer Fund Total Expense</b>	<b>3,148,556</b>	<b>3,837,366</b>	<b>5,180,025</b>	<b>4,366,487</b>	<b>4,366,487</b>	<b>4,366,487</b>
<b>Sewer Fund Total Revenue</b>	<b>7,660,147</b>	<b>4,426,659</b>	<b>4,426,659</b>	<b>4,366,487</b>	<b>4,366,487</b>	<b>4,366,487</b>

**TOWN OF BERLIN**  
**FUND 844 - SEWER**

**FY 2025/26**  
 Budget Input  
 1-Dec-24

Account	Account Description	25/26 Budget	Supporting Description of Activity
<b>REVENUES</b>			
<b>170 - Use of Fund Balance</b>			
844.55.5540.8.49201.00000	Use of Retained Earnings	92,487	Retained Earnings to offset expenses
	<b>Total 170</b>	<b>92,487</b>	
<b>272 Sale of Sanitary Sewer</b>			
844.55.5540.1.42813.00000	Metered Sales to Public	1,760,000	Res., Comm. & Ind. Sales expected revenues for 2025.
844.55.5540.1.42815.00000	Other Charges to Public	2,010,000	WFD & KFD for sewer treatment. (Contribution to Mattabassett District bill)
	<b>Total 272</b>	<b>3,770,000</b>	
<b>273 - Miscellaneous Revenue</b>			
844.55.5540.1.42807.00000	Misc Non Operating Inc	310,000	Payments from MDC for Deming Road Pump Station Upgrade
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.
	<b>Total 273</b>	<b>379,000</b>	
<b>275 - Connection/ Assessment Charges</b>			
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.
	<b>Total 275</b>	<b>25,000</b>	
<b>276 - Interest/ Assessments</b>			
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
	<b>Total 276</b>	<b>0</b>	
<b>277 - Interest/ Investments</b>			
844.55.5540.7.45108.00000	Interest/ Investments	100,000	Interest derived from Finance investments Re: WCC
	<b>Total 277</b>	<b>100,000</b>	
<b>TOTAL REVENUES</b>		<b>4,366,487</b>	

Account	Account Description	25/26 Budget	Supporting Description of Activity
<b>EXPENDITURES</b>			
<b>5582-Source of Supply</b>			
844.55.5582.0.56504.00000	Payment for Sewers (Other Entitie	40,000	Reimbursement for KFD customers paying WCC
844.55.5582.0.56602.00000	Mattabassett District	3,100,000	TOB sewage transmission costs. Est per Art Simonian (Mattabassett District).
	<b>Total 182</b>	<b>3,140,000</b>	
<b>5583-Pumping Expense</b>			
844.55.5583.0.56709.00000	Power-Purchased Pumping	100,000	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
	<b>Total 183</b>	<b>155,000</b>	
<b>5584-Transmission/ Distribution</b>			
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
		<b>171,100</b>	
<b>5585-Assessment/ connection Charges</b>			
844.55.5585.0.56851.00000	Assessment Due TOB	0	Town Wide Sewer System - Connection TOB
	<b>Total 184</b>	<b>0</b>	
<b>5586-Administration</b>			
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	3,036	WCC portion of the TOB audit
844.55.5586.0.56924.00000	Outside Svcs-Consulting	125,000	Utilize Consultants to evaluate rate study and infrastructure improvements (\$90k). CT Water Company out-source billing (\$35k).
844.55.5586.0.56925.00000	Insurance	10,552	WCC portion of the TOB Insurance
844.55.5586.0.56930.00000	Misc. Gen. Exp.	500	Misc Fee's & Liens
844.55.5586.0.56951.00000	Computer Services	2,500	Computer Services/Software/GIS contribution
	<b>Total 186</b>	<b>178,588</b>	
<b>5588-Capital Expenditures</b>			
844.55.5588.0.58061.00000	Pump Station Berlin Turnpike	85,000	Upgrading sewer pump stations.
844.55.5588.0.58062.00000	Deming Rd Sewer Stations	20,000	Upgrading sewer pump stations.
844.55.5588.0.58071.00000	Pick up truck	27,500	Sewer portion of new pickup truck
844.55.5588.0.58108.00000	Seal Manholes	30,000	Seal Manholes to reduce infiltration
	<b>Total 188</b>	<b>162,500</b>	

Account	Account Description	25/26 Budget	Supporting Description of Activity
<b>5591-Wages &amp; Fringes Administration</b>			
844.55.5591.0.51100.00000	Dept Head	12,033	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	37,650	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 FY25 contract rate. Contract expires 6/30/25.
844.55.5591.0.51130.00000	Clerical	3,725	Employee is a member of the White-Collar collective bargaining unit. Salaries based on current White Collar contract which 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	169	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	2,228	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY26 is being budgeted with a 5% increase based on the Town's renewal.
844.55.5591.0.52100.00000	Soc Sec	4,849	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
844.55.5591.0.52200.00000	Pension	1,530	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	379	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY26.
844.55.5591.0.52235.00000	Health Ins	6,150	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY25.
<b>Total 191 Admin Wages &amp; Fringes</b>		<b>78,513</b>	
<b>5592-Wages &amp; Fringes Operations</b>			
844.55.5592.0.51125.00000	Mid Mgmt	30,905	Salary allocations for the Foreman, who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY25 contract rate. Contract expires 6/30/25.
844.55.5592.0.51135.00000	Blue Collar	80,711	Salary allocations for Crew Chief, Technician, and Tradesman who are members of the blue collar collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for FY25. Contract expires 6/30/25.
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 two employees currently receiving these payments.
844.55.5592.0.52010.00000	Worker's Comp	4,563	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY26 is being budgeted with a 5% increase based on the Town's renewal.
844.55.5592.0.52100.00000	Soc Sec	9,823	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.

Account	Account Description	25/26 Budget	Supporting Description of Activity
844.55.5592.0.52200.00000	Pension	10,314	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	684	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY26.
844.55.5592.0.52225.00000	Physicals	100	Mandated tradesmen physicals.
844.55.5592.0.52235.00000	Health Ins	39,664	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY25.
844.55.5592.0.52300.00000	Uniforms	1,500	4 tradesmen-7 uniforms each per week.
<b>Total 192 Opns Wages &amp; Fringes</b>			<b>194,115</b>
<b>5593-Depreciation</b>			
844.55.5593.0.57006.00000	Depr-Structures & Improve's	9,061	" " " " " "
844.55.5593.0.57008.00000	Dep-Sewer Lines	113,674	" " " " " "
844.55.5593.0.57009.00000	Dep-Pump station	94,781	" " " " " "
844.55.5593.0.57010.00000	Dep-Pump station equip	64,827	" " " " " "
844.55.5593.0.57014.00000	Depr Transp. Equip.	4,328	" " " " " "
<b>Total 193</b>			<b>286,671</b>
<b>Total Expenditures</b>			<b>4,366,487</b>





# BUDGET DASHBOARD AS OF MARCH 25th

	GEN GOV'T	BOE	TOTAL
<b>ORIGINAL SUBMISSION</b>	\$57,114,490	\$56,118,365	\$113,232,855
<b>Expenditure Revisions:</b>			
BOF - 1st Ref.	(4,779,583)	(1,500,457)	(6,280,040)
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
<b>TOTAL EXPENDITURE REVISIONS</b>	<b>(4,779,583)</b>	<b>(1,500,457)</b>	<b>(6,280,040)</b>
<b>PROPOSED/ADOPTED BUDGET</b>	<b>\$52,334,907</b>	<b>\$54,617,908</b>	<b>\$106,952,815</b>
<b>FY25 ADOPTED BUDGET</b>	<b>\$50,320,442</b>	<b>\$52,517,219</b>	<b>\$102,837,661</b>
<b>YOY BUDGET CHANGE</b>	<b>\$2,014,465</b>	<b>\$2,100,689</b>	<b>\$4,115,154</b>
	4.00%	4.00%	4.00%
<b>Revenue Revisions:</b>			
BOF - 1st Ref.	\$100,000	\$0	100,000
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
<b>TOTAL REVENUE REVISIONS</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>

Estimated mil Rate Calculation as of ...

	3/1/2025 Original Submission	Revisions	3/25/2025 Revised Submission
Total Budgeted General Fund expenditures:	\$113,232,855	(\$6,280,040)	\$106,952,815
Less: Budgeted revenues other than current levy	(\$15,683,276)	(\$100,000)	(\$15,783,276)
Amount needed to be generated from current levy	\$97,549,579	(\$6,380,040)	\$91,169,539
Factor in 99.3% collection rate	\$98,237,240	(\$6,425,015)	\$91,812,225
Net taxable grand list	\$2,981,823,055		\$2,981,823,055
MV Grand List (incorporating a legislative change to the depreciation schedule)	\$261,386,758		\$261,386,758

<u>Actual mil Rates:</u>			<u>YOY mil RATE CHG</u>
Motor vehicle mill rate (State cap)	32.46	30.79	0.58
Real Estate & Personal Property	32.67	30.79	0.58
MV Percentage mil Rate Change	7.45%	1.92%	
RE/PP Percentage mil Rate Change	8.14%	1.92%	

**Impact on a home worth: \$345,000**

Taxes at Current mil Rate:	\$7,296	\$7,296
Taxes at Revised mil Rate:	\$7,890	\$7,436
Increase/(Decrease) in Taxes:	\$594	\$140

**EXPENDITURE REVISIONS:**

	DATE OF REVISION	GENERAL GOV'T	BOARD OF EDUCATION	Proposed/Approved
<b>BOF REVISIONS - FIRST REFERENDUM:</b>				
Remove new officer positions (incl benefits) #47 & #48 - not part of PD request	3/10/25	(\$284,234)		Approved
Reduce PBC engineering/architectural	3/10/25	(\$275,000)		Approved
Move PBC approved balance to transfer line (from PBC budget)	3/10/25	\$0		Approved
Vans (Schools)	3/10/25	(\$157,500)		Approved
Bus (Senior Center)	3/10/25	(\$90,000)		Approved
Flock Safety - CT (Police) - revised amt	3/10/25	(\$36,000)		Approved
Loader (Highway)	3/10/25	(\$229,500)		Approved
Dump Truck (Grounds)	3/10/25	(\$125,000)		Approved
Fire Command Vehicle (Fire Dept.)	3/10/25	(\$80,000)		Approved
Leaf Collector (Timberlin)	3/10/25	(\$75,732)		Approved
Repairs to Engine 10 (Fire Dept.)	3/10/25	(\$55,000)		Approved
Van (Facilities)	3/10/25	(\$55,000)		Approved
Scissor Lift (Facilities)	3/10/25	(\$30,000)		Approved
Large Mower (Grounds)	3/10/25	(\$160,000)		Approved
Skid Steer (Highway)	3/10/25	(\$100,000)		Approved
Animal Control Van (Animal Control)	3/10/25	(\$70,000)		Approved
Mini Excavator (Grounds)	3/10/25	(\$60,000)		Approved
Pickup Truck (Public Works)	3/10/25	(\$42,000)		Approved
Willard Parking Lot (Public Works)	3/10/25	(\$400,000)		Approved
Server Replacements (IT/Police)	3/10/25	(\$245,000)		Approved
Roof/Windows Replacement (Timberlin Maint. Bldg)	3/10/25	(\$200,000)		Approved
Willard Plumbing (Schools)	3/10/25	(\$150,000)		Approved
Emergency Comm Upgrades (Schools)	3/10/25	(\$130,000)		Approved
Boilers (Schools)	3/10/25	(\$100,000)		Approved
Ballast Blocks (Schools)	3/10/25	(\$50,000)		Approved
Local Grant Match (Transfers)	3/10/25	(\$50,000)		Approved
Centurelli Field Walkway (Grounds)	3/10/25	(\$30,000)		Approved
Sage Park Lighting Upgrade (Facilities) - Phase 1	3/10/25	(\$350,000)		Approved
LED Lighting Upgrades (Schools)	3/10/25	(\$300,000)		Approved
Sage Park Lighting Upgrade (Facilities) - Phase 2	3/10/25	(\$300,000)		Approved
Library Comm Ctr LED Lighting (Facilities)	3/10/25	(\$200,000)		Approved
Electrical Upgrades (Timberlin)	3/10/25	(\$100,000)		Approved

Town Hall LED Lighting (Facilities)	3/10/25	(\$100,000)		Approved
Security Cameras (Schools) - reduced amt	3/10/25	(\$50,000)		Approved
Flock Safety - CT (Police) - remove balance from original request	3/11/25	(\$15,000)		Approved
Security Cameras (Schools) - remove balance from original request	3/11/25	(\$107,500)		Approved
Reduce Police Overtime	3/12/25	(\$50,000)		Approved
Remove one new Police officer (# 46)	3/12/25	(\$142,117)		Approved
Reduce Board of Education Operating budget	3/12/25		(\$1,500,457)	Approved
Add One-Time State Mandated Reading Program Costs to Transfer to BOE	3/12/25	\$215,000		Approved

	(\$4,779,583)	(\$1,500,457)
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TOWN COUNCIL REVISIONS - FIRST REFERENDUM:

\$0	\$0
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BOF REVISIONS - SECOND REFERENDUM:

\$0	\$0
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\$0	\$0
-----	-----

TOWN COUNCIL REVISIONS - SECOND REFERENDUM:

\$0	\$0
-----	-----

\$0	\$0
-----	-----

BOF REVISIONS - FINAL BUDGET SUBMISSION:

\$0	\$0
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\$0	\$0
-----	-----

TOWN COUNCIL REVISIONS - ADOPTED BUDGET:

\$0	\$0
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\$0	\$0
-----	-----

TOWN COUNCIL/BOARD OF FINANCE REVISIONS - ADOPTED BUDGET:

\$0	\$0
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\$0	\$0
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**Total Expenditure Revisions**

<b>(\$4,779,583)</b>	<b>(\$1,500,457)</b>
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RECEIPTS REVISIONS:

BOF REVISIONS - FIRST REFERENDUM:

Increase Building Fees	3/10/2025	\$100,000		Approved
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\$100,000	\$0
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TOWN COUNCIL REVISIONS - FIRST REFERENDUM:

\$0	\$0
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BOF REVISIONS - SECOND REFERENDUM:

\$0	\$0
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\$0	\$0
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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
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\$0	\$0
-----	-----

TOWN COUNCIL/BOARD OF FINANCE REVISIONS - ADOPTED BUDGET:

\$0	\$0
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\$0	\$0
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**Total Revenue Revisions**

<b>\$100,000</b>	<b>\$0</b>
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