

Memo

To: Berlin City Council
From: James Wheeler, City Manager
Date: 5/10/2021
Re: Proposed changes to the FY22 Proposed Budget

Please see the attached proposed changes to the FY22 Proposed Budget. In addition to these changes I have increased the UFB used from \$800,000 to \$1,920,000 to offset the tax rate. Most of this increase in UFB is projected to come from School surplus as discussed at last Monday's meeting. These changes produce an estimated/projected tax rate of \$37.80. The current rate is \$35.93.

Expense Changes

Account Number	Description	2020-Actual- 06/30/2019- As of JUNE 2020	2021-Budget- 12/17/2020- As of JANUARY 2	2021-Actual- 12/17/2020- As of JANUARY 2	2022-Budget- Request	FY22 CM Budget Request	FY22 COUNCIL Budget	Increase/ Decrease
Police								
01-420-108-1000	SALARIES - CHIEF	\$ 94,322.69	\$ 94,950.00	\$ 49,565.09	\$ 115,080.00	\$ 115,080.00	\$ 105,490.00	\$ (9,590.00)
01-420-108-3000	SALARIES - DEPUTY CHIEF	\$ 80,948.34	\$ 81,490.00	\$ 42,538.04	\$ 82,300.00	\$ 82,300.00	\$ 82,300.00	\$ -
01-420-111-3000	SALARIES - CAPTAIN	\$ -	\$ 40,743.60	\$ 5,718.40	\$ 75,090.00	\$ 75,090.00	\$ 37,540.00	\$ (37,550.00)
01-420-123-3000	SALARIES - PATROL III	\$ 111,645.71	\$ 213,910.00	\$ 85,776.92	\$ 294,120.00	\$ 294,120.00	\$ 240,650.00	\$ (53,470.00)
01-420-123-4000	SALARIES - PATROL IV	\$ 154,113.92	\$ 105,710.00	\$ 92,381.48	\$ 26,430.00	\$ 26,430.00	\$ 105,710.00	\$ 79,280.00
01-420-167-3000	SALARIES - LONGEVITY	\$ 11,762.27	\$ 12,880.00	\$ 12,875.27	\$ 12,990.00	\$ 12,990.00	\$ 14,910.00	\$ 1,920.00
01-420-506-5000	GASOLINE AND OIL	\$ 23,187.41	\$ 33,950.00	\$ 8,267.33	\$ 32,630.00	\$ 32,630.00	\$ 33,950.00	\$ 1,320.00
01-420-709-0000	HEALTH INSURANCE	\$ 344,673.62	\$ 459,340.00	\$ 223,915.69	\$ 526,330.00	\$ 526,330.00	\$ 488,280.00	\$ (38,050.00)
01-420-710-0000	GROUP LIFE AND DISABILITY INSURANCE	\$ 10,598.67	\$ 12,780.00	\$ 5,831.55	\$ 12,500.00	\$ 12,500.00	\$ 12,240.00	\$ (260.00)
01-420-711-0000	WORKERS COMPENSATION	\$ 36,582.00	\$ 41,730.00	\$ 41,731.53	\$ 30,500.00	\$ 30,500.00	\$ 29,880.00	\$ (620.00)
01-420-713-3000	RETIREMENT - GROUP II	\$ 376,124.11	\$ 402,620.00	\$ 206,403.59	\$ 522,910.00	\$ 522,910.00	\$ 504,420.00	\$ (18,490.00)
01-420-714-0000	SOCIAL SECURITY/MEDICARE	\$ 56,089.45	\$ 56,720.00	\$ 28,404.49	\$ 60,300.00	\$ 60,300.00	\$ 58,850.00	\$ (1,450.00)
Library								
01-451-625-0000	FUEL OIL	\$ 5,665.79	\$ 5,500.00	\$ 1,359.01	\$ 4,419.21	\$ 4,419.21	\$ 6,700.00	\$ 2,280.79
School								
01-460-600-0000	SUPPLIES & MATERIALS	\$ 781,437.65	\$ 776,357.26	\$ 348,674.49	\$ 864,552.00	\$ 864,552.00	\$ 984,332.00	\$ 119,780.00
School Capital								
01-461-400-0034	CI-WINDOW REPLACEMENT BMHS	\$ -	\$ -	\$ -	\$ 186,000.00	\$ 186,000.00	\$ -	\$ (186,000.00)
01-461-400-0035	CI-BUS REPLACEMENT (#09)	\$ -	\$ -	\$ -	\$ 90,000.00	\$ 90,000.00	\$ -	\$ (90,000.00)
01-461-400-0036	CI-FIRE DOORS AND WALLS ALL BES STAIRWELLS	\$ -	\$ -	\$ -	\$ 66,000.00	\$ 66,000.00	\$ -	\$ (66,000.00)
Capital								
01-480-910-0004	CI - CITY HALL ELEVATOR/ROOF/HVAC	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$ (100,000.00)
01-480-913-0023	CI - PW LOADER OPERATION LEASE	\$0.00	\$63,786.09	\$63,786.09	\$165,500.00	\$165,500.00	\$130,500.00	\$ (35,000.00)
01-480-932-0009	CI - POLICE CRUISERS	\$0.00	\$84,300.00	\$75,572.24	\$98,000.00	\$98,000.00	\$78,000.00	\$ (20,000.00)
01-480-961-0004	CI - FD LEASE TO PURCHASE LADDER ONE	\$0.00	\$0.00	\$0.00	\$125,353.00	\$125,353.00	\$0.00	\$ (125,353.00)
01-480-961-0009	CI - FD ENGINE ONE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$91,168.00	\$91,168.00	\$0.00	\$ (91,168.00)
01-480-962-0004	CI - PW EQUIPMENT REPLACEMENT	\$302,665.42	\$0.00	\$0.00	\$675,000.00	\$425,000.00	\$130,000.00	\$ (295,000.00)
01-480-962-0032	CI - MASON ST. BRIDGE REPAIRS				\$550,000.00	\$600,000.00	\$150,000.00	\$ (450,000.00)
								\$ (1,413,420.21)
School Grants								
NEW ACCOUNT	American Recovery Plan					\$ -	\$ 5,000,000.00	\$ 5,000,000.00

Revenue Changes

Account Number	Description	2020-Actual- 06/30/2019-As of JUNE 2020	2021-Budget- 12/17/2020-As of 2/5/2021	2021-Actual- 12/17/2020-As of JANUARY 2	2022- Department Budget-Request	FY21 CM Budget Request	FY21 COUNCIL Budget	Increase/ Decrease
01-310-110-0000	INTEREST ON TAX LIEN REDEMPTION	\$ 147,616.18	\$ 110,000.00	\$ 42,825.84	\$ 20,000.00	\$ 20,000.00	\$ 75,000.00	\$ 55,000.00
City Grant								
NEW ACCOUNT NO.	American Recovery Plan						\$ 501,043.27	\$ 501,043.27
School								
01-346-301-0020	SCHOOL - EQUITABLE ED AID	\$ 10,494,928.95	\$ 12,294,466.00	\$ 8,494,442.00	\$ 10,032,537.00	\$ 10,032,537.00	\$ 10,170,537.00	\$ 138,000.00
School Grant								
NEW ACCOUNT NO.	American Recovery Plan						\$ 5,000,000.00	\$ 5,000,000.00
Sewer Fund								
60-333-990-0001	SEWER USER FEES	\$ 1,782,663.00	\$ 2,727,119.32	\$ -	\$ 2,727,119.32	\$ 2,727,119.32	\$ 2,893,242.27	\$ 166,122.95