



Annual Report of the Berkley Finance Committee

JUNE 2ND, 2025

station fees. However, these increases are not expected to recur and should be viewed as one-time gains.

Cost growth has largely tracked revenue, rising by \$1,967,404 or 7.93%. After applying similar controls, the cost increase aligns more closely to \$928,687 or 3.74%. Fixed costs continue to be the primary driver of this growth, as detailed below.

The Town continues to feel the growing burden of excluded debt. In FY2026, the full debt service for the Bristol-Plymouth Regional Technical School project begins to appear in the budget. The bond was issued in February 2025, and costs will continue to escalate until FY2029. Likewise, the Berkley Community School project is currently financed through a \$6.5 million bond anticipation note and is expected to go to full bond in winter/spring 2026. Though tax impacts are modest for now, they will rise significantly over the next few years as debt service increases.

Budget impact: Bristol-Plymouth: \$562,071 | Berkley Community School: \$245,839

The Berkley K–8 School District remains a major component of the Town’s operating budget. In FY2026, the Town increased its allocation by \$464,376 or 5.33%. Despite this increase, the district anticipates staff reductions and continued strain on service. State aid through the Chapter 70 formula remains minimal, and the district continues to operate without sufficient relief from the Commonwealth. Transportation cost increases were partially offset by a decrease in out-of-district special education costs.

Budget impact: \$464,376

Regional school assessments saw varied changes in FY2026. Somerset-Berkley’s operating assessment increased due to enrollment shifts, reversing the decline seen in FY2025. These costs are being managed through the Special Purpose Stabilization Fund, which is expected to grow in the coming fiscal year. In a shift from prior years, out-of-district costs are now being paid from the High School Stabilization Fund rather than directly from taxation. Bristol-Plymouth saw a small decrease in enrollment and a modest increase in assessment, while Bristol Agricultural was the only regional district to report an enrollment increase from Berkley.

Budget impact: \$245,671

Pension obligations under the Bristol County Retirement System increased substantially in FY2026, with an annual jump of \$123,937 or 13.90%. As more employees retire, these legacy costs will remain a serious pressure point on the Town’s finances.

Budget impact: \$123,937

Health insurance costs also rose despite the Town making significant changes to its offerings. Premiums increased by a combined \$99,941 (6.6%) for the Town and School. Even with reforms, the long-term trajectory of healthcare costs remains steep, and further increases should be expected in future fiscal years.

Budget impact: \$99,941

Year over Year Certified Free Cash Appropriations

Certified Free Cash (FY2024 Appropriations)	\$	1,144,750
Bristol/Plymouth Interest	\$	(27,742)
OPEB Contribution	\$	(35,000)
Snow and Ice	\$	(17,258)
All Contractual Allocation	\$	(250,000)
Dump Truck	\$	(80,000)
Operating Free Cash	\$	(256,834)
Transfer to: General Stabilization	\$	(477,916)
Balance	\$	-

Certified Free Cash (FY2025 Appropriations)	\$	856,780
Snow and Ice (Article #3)	\$	(33,838)
Past Due Bills (Article #3)	\$	(12,600)
Library Application (Article # 14)	\$	(75,000)
Operating Free Cash (Article #6)	\$	(735,342)
Balance	\$	-

Certified Free Cash (FY2026 Appropriations)	\$	585,417
Snow and Ice (Article #3)	\$	(190,697)
Past Due Bills (Article #3)	\$	-
Opioid Settlement	\$	(115,667)
Operating Free Cash (Article #6)	\$	(279,053)
Balance	\$	-

FY 2026 OPERATING BUDGET (BY DEPARTMENT)

FY2025

ACTUAL

APPROP

Level Services

FY2026

Selectmen

RECOMM

DEPARTMENT NAME

RESERVE FUND

ACCOUNT NAME

Expense	25,000	25,000	25,000
Total	25,000	25,000	25,000

DEPARTMENT NAME

MODERATOR

ACCOUNT NAME

Stipends	102	102	102
Expense	3,200	3,200	3,200
Total	3,302	3,302	3,302

DEPARTMENT NAME

SELECTMEN

ACCOUNT NAME

Salaries Elected	12,000	12,000	12,000
Salaries	110,434	106,611	88,589
Expense	10,600	12,350	12,350
Total	133,034	130,961	112,939

DEPARTMENT NAME

FINANCE COMMITTEE

ACCOUNT NAME

Expense	1,330	1,330	1,330
Total	1,330	1,330	1,330

DEPARTMENT NAME

TOWN ACCOUNTANT

ACCOUNT NAME

Salaries	84,500	91,272	75,368

Expense	36,600	47,600	47,600
Capital Outlay	0	0	0
Total	121,100	138,872	122,968

DEPARTMENT NAME

ASSESSORS

ACCOUNT NAME

Salaries Elected	12,240	12,546	12,546
Salaries	46,353	58,608	76,736
Expense	51,315	39,180	44,015
Capital Outlay	0	0	0
Total	109,908	110,334	133,297

DEPARTMENT NAME

TOWN TREASURER

ACCOUNT NAME

Salaries Elected	35,198	5,866	5,866
Salaries	50,342	114,096	114,096
Expense	20,200	20,200	20,200
Capital Outlay	0	0	0
Total	105,740	140,162	140,163

DEPARTMENT NAME

TOWN COLLECTOR

ACCOUNT NAME

Salaries	35,198	1	1
Salaries	26,500	35,456	35,456
Expense	16,500	16,500	16,500
Capital Outlay	1,000	1,000	0
Total	79,198	52,957	51,957

DEPARTMENT NAME

TOWN COUNSEL

ACCOUNT NAME

Expense	55,000	75,000	65,000
Total	55,000	75,000	65,000

DEPARTMENT NAME**DATA PROCESSING**

ACCOUNT NAME

Salaries	0	0	0
Expense	90,618	96,794	98,618
Capital Outlay	8,000	8,000	3,000
Total	98,618	104,794	101,618

DEPARTMENT NAME**TOWN CLERK**

ACCOUNT NAME

Salaries Elected	35,198	50,000	40,000
Salaries	27,100	31,000	31,307
Expense	8,250	9,750	8,000
Capital Outlay	0	1,000	0
Total	70,548	91,750	79,307

DEPARTMENT NAME**ELECTIONS & REGISTRATIONS**

ACCOUNT NAME

Salaries	7,500	13,500	11,500
Expense	9,600	15,700	14,700
Capital Outlay	0	0	10,000
Total	17,100	29,200	36,200

DEPARTMENT NAME**PLANNING BOARD**

ACCOUNT NAME

Salaries Elected	1,200	1,200	1,200
Total	1,200	1,200	1,200

DEPARTMENT NAME**TOWN BUILDINGS**

ACCOUNT NAME

Salaries	18,305	18,305	18,305
Expense	29,760	31,386	30,336
Total	48,065	49,691	48,641

DEPARTMENT NAME**PUBLIC SAFETY BUILDING**

ACCOUNT NAME

Expense	77,400	83,000	79,400
Capital Outlay	0	0	0
Total	77,400	83,000	79,400

DEPARTMENT NAME**POLICE DEPT.**

ACCOUNT NAME

Salaries	1,438,402	1,493,951	1,492,492
Expense	116,072	133,297	112,630
Capital Outlay	0	2,145	2,145
Total	1,554,474	1,629,393	1,607,267

DEPARTMENT NAME**FIRE DEPARTMENT**

ACCOUNT NAME

Salaries	186,577	192,270	191,270
Expense	83,760	89,260	82,760
Capital Outlay	12,000	17,000	14,000
Total	282,337	298,530	288,030

DEPARTMENT NAME**EMERGENCY MEDICAL SERVICES**

ACCOUNT NAME

Salaries	696,528	778,400	709,600
Expense	89,500	101,100	92,600
Capital Outlay	4,000	4,000	39,000
Total	790,028	883,500	841,200

DEPARTMENT NAME**BUILDING DEPARTMENT**

ACCOUNT NAME

Salaries	48,340	52,629	52,629
Expense	1,790	1,790	1,790
Capital Outlay	1,000	1,000	1,000

Total	51,130	55,419	55,419
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DEPARTMENT NAME

COMMUNICATIONS DEPT.

ACCOUNT NAME

Salaries	389,528	396,837	396,837
Expense	18,681	22,431	22,431
Capital Outlay	0	0	0
Total	408,209	419,268	419,268

DEPARTMENT NAME

ANIMAL CONTROL/DOG OFFICER

ACCOUNT NAME

Salaries	24,990	25,242	25,242
Expense	2,723	2,777	2,777
Total	27,713	28,019	28,020

DEPARTMENT NAME

FORESTRY

ACCOUNT NAME

Salary Elected	4,000	4,200	4,120
Expense	21,000	25,000	21,000
Total	25,000	29,200	25,120

DEPARTMENT NAME

HIGHWAY DEPARTMENT

ACCOUNT NAME

Salaries Elected	81,000	85,000	85,000
Salaries	564,000	627,590	610,790
Expense	391,550	426,230	376,950
Capital Outlay	5,000	5,000	4,000
Total	1,041,550	1,143,820	1,076,740

DEPARTMENT NAME

VETERANS GRAVES

ACCOUNT NAME

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Expense	1,750	1,750	1,750
Total	1,750	1,750	1,750

DEPARTMENT NAME

STREET LIGHTS

ACCOUNT NAME

Expense	4,000	4,000	4,000
Total	4,000	4,000	4,000

DEPARTMENT NAME

CEMETERY

ACCOUNT NAME

Salaries	600	600	600
Expense	8,500	8,500	3,000
Total	9,100	9,100	3,600

DEPARTMENT NAME

HEALTH DEPARTMENT

ACCOUNT NAME

Salaries Elected	3,000	3,000	0
Capital Outlay	0	0	0
Total	3,000	3,000	0

DEPARTMENT NAME

COUNCIL ON AGING

ACCOUNT NAME

Salaries	31,954	44,770	34,034
Expense	10,115	10,115	10,115
Capital Outlay	0	0	0
Total	42,069	54,885	44,149

DEPARTMENT NAME

VETERANS DEPARTMENT

ACCOUNT NAME

Salaries	8,487	8,487	8,487
Expense	4,500	4,500	4,200
Veterans Benefits	40,000	40,000	40,000

Total	52,987	52,987	52,687
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DEPARTMENT NAME

LIBRARY DEPARTMENT

ACCOUNT NAME

Salaries	134,152	140,055	140,411
Expense	40,132	48,547	33,873
Capital Outlay	0	0	0
Total	174,284	188,602	174,284

DEPARTMENT NAME

CELEBRATIONS 6692

ACCOUNT NAME	ACTUAL EXPEND	ACTUAL EXPEND	ACTUAL APPROP
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Expense	1,500	1,500	0
Total	1,500	1,500	0

DEPARTMENT NAME

HISTORICAL COMMISSION

ACCOUNT NAME

Expense	200	200	0
Total	200	200	0

DEPARTMENT NAME

MISCELLANEOUS

ACCOUNT NAME

Town Fuel	100,000	100,000	100,000
SRPEDD	1,399	1,434	1,434
In-LINE OF DUTY INJURY FUND	3,000	3,000	3,000
Unfunded Liability	20,000	20,000	20,000
Stormwater Reporting	1,000	25,000	25,000
Total	125,399	149,434	149,434

DEPARTMENT NAME

PENSIONS

ACCOUNT NAME

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BRISTOL COUNTY RETIREMENT	891,595	1,015,532	1,015,532
MEDICARE	195,000	200,000	200,000
Total	1,086,595	1,215,532	1,215,532

DEPARTMENT NAME

HEALTH INSURANCE

ACCOUNT NAME

BLUE CROSS/ BLUE SHIELD HEALTH	476,833	546,497	546,497
FLEXIBLE BENEFIT PLAN	0	0	0
Total	476,833	546,497	546,497

DEPARTMENT NAME

LIABILITY INSURANCE

ACCOUNT NAME

INS. PR. DIS.-FIRE-POL. ACC. H	67,556	69,000	69,000
LIABILITY INSURANCE	84,545	91,515	91,515
Total	152,101	160,515	160,515

DEPARTMENT NAME

WORKERS COMPENSATION

ACCOUNT NAME

FRINGE BENEFIT/CHARGES	20,000	21,000	21,000
Total	20,000	21,000	21,000

DEPARTMENT NAME

UNEMPLOYMENT COMPENSATION

ACCOUNT NAME

UNEMPLOYMENT INSURANCE	75,000	75,000	60,000
Total	75,000	75,000	60,000

DEPARTMENT NAME

RETIREMENT OF DEBT

ACCOUNT NAME

Bristol Plymouth High School	20,434	18,923	18,923
Berkley Community School	0	0	0
Multiple Use of Equipment	250,000	250,000	250,000
TOWN OFFICE BLDG	170,000	175,000	175,000
SBRSD HIGH SCHOOL	354,634	387,878	387,878

Total	795,068	831,801	831,801

DEPARTMENT NAME

INTEREST

ACCOUNT NAME

Bristol Plymouth High School	219,348	543,148	543,148
Berkley Community School	0	245,839	245,839
Multiple Use of Equipment	14,963	4,988	4,988
TOWN OFFICE BUILDING	69,600	64,500	64,500
SBRSD HIGH SCHOOL	169,585	166,234	166,234
Total	473,496	1,024,709	1,024,709

DEPARTMENT NAME

SCHOOL DEPARTMENTS 3325

ACCOUNT NAME

Berkley School	8,715,624	9,793,385	9,180,000
Salaries Elected	1,200	1,200	1,200
K-8 Out of District Special Education	325,310	190,702	190,702
K-8 Transportation and Insurances	1,803,448	1,971,505	1,971,505
S/B/ High School Assessment	2,747,558	3,013,899	3,013,899
B.P. Regional High School	1,332,200	1,353,780	1,353,780
Bristol Aggy. Assesment	139,953	176,743	176,743
SBSRD Taxation	79,040	0	0
Total	15,144,333	16,501,214	15,887,829

GRAND TOTAL	23,764,698	26,366,427	25,521,173
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Fiscal Year 2026 Budget (All Figures Are Estimates)							
REVENUE	FY 2025	FY2026		BACKCHARGES	FY 2025	FY2026	
FY 2025 Levy	\$ 11,711,401	\$ 12,167,722		State and County Charges & Deficits	\$ 204,967	\$ 205,405	
FY2025 Amended New Growth	\$ -			Abatements and Exemptions	\$ 100,000	\$ 100,000	
2 1/2 Tax Increase	\$ 292,785	\$ 304,193		Library	\$ 16,449	\$ 18,825	
New Growth	\$ 160,000	\$ 160,000		Charter School Sending	\$ -		
Debt Exclusion	\$ 1,268,564	\$ 1,856,510		School Choice Sending/Receiving	\$ 734,585	\$ 942,700	
State Aid Chap. 70 (HWM's estimate)	\$ 4,222,848	\$ 4,318,848			\$ 1,056,001	\$ 1,266,930	
Charter Tuition Reimbursement	\$ -						
State Aid Local (HWM's estimate)	\$ 749,194	\$ 765,676					
Veterans Benefits	\$ 22,214	\$ 9,180					
Exempt Elderly	\$ 32,948	\$ 50,097		EXPENSES	FY 2025	FY2026	
State Owned Land	\$ 60,685	\$ 60,685		Local Government General Cost	\$ 7,351,801	\$ 7,776,834	
Public Library	\$ 16,449	\$ 18,825		Reserved for Debt Exclusion	\$ 1,268,564	\$ 1,856,510	
School Choice	\$ 812,992	\$ 997,422		Local Schools-Net School Spending	\$ 10,209,258	\$ 10,572,996	
Motor Vehicle Excise	\$ 875,000	\$ 920,000		Local Schools-Non Net School Spending	\$ 636,324	\$ 770,411	
Other Excise	\$ -	\$ 19,000		Regional Vocational H.S.	\$ 1,332,200	\$ 1,353,780	
Rentals Solar	\$ 158,970	\$ 162,149		S/B/HighSchool Assesment	\$ 2,747,558	\$ 3,013,899	
Meals Tax	\$ 35,000	\$ 40,000		S/B/HighSchool Taxation	\$ 79,040	\$ -	
Pen. & Int.	\$ 60,000	\$ 90,000		Regional Aggy.	\$ 139,953	\$ 176,743	
Other Charges	\$ 83,000	\$ 100,000			\$ 23,764,698	\$ 25,521,173	
Fees	\$ 50,000	\$ 25,000					
License & Permits	\$ 125,000	\$ 127,500		REVENUE	\$ 24,820,700	\$ 26,788,103	
Fines	\$ 10,750	\$ 10,965		EXPENSES	\$ 23,764,698	\$ 25,521,173	
Invest Income	\$ 10,000	\$ 100,000		BACKCHARGES	\$ 1,056,001	\$ 1,266,930	
E.M.S. Receipts Reserved Account	\$ 450,000	\$ 485,000		Surplus/(Deficit)	\$ 1	\$ 1	
Overlay Surplus - ATM	\$ -	\$ -	Appropriations				
High School Stabilization	\$ 2,747,558	\$ 3,013,899	\$ 7,025,820	From taxation			
Operating Free Cash	\$ 735,342	\$ 279,053	\$ 485,000	EMS Receipts			
General Stabilization Fund	\$ 130,000	\$ 706,379	\$ 266,014	From General Stabilization	FY 2026 Revenue less Free Cash	\$ 25,802,671	
	\$ 24,820,700	\$ 26,788,103	\$ 7,776,834	Subtotal (Article #4)	FY 2025 Revenue less Free Cash	\$ 23,955,358	
			\$ 1,856,510	From taxation (Article #5)	Revenue Growth	\$ 1,847,313	
FY2024 Free Cash	\$ 585,417				Revenue Growth as percentage	7.71%	
Snow and Ice (Article #3)	\$ (190,697)		\$ 279,053	From free cash			
Past Due Bills (Article #3)	\$ -		\$ 440,365	From general stabilization			
Opioid Settlement	\$ (115,667)		\$ 12,154,512	From taxation	FY 2026 Expenses and Backcharges	\$ 26,788,103	
Operating Free Cash (Article #6)	\$ (279,053)		\$ 12,873,930	subtotal (Article #6)	FY 2025 Expenses and Backcharges	\$ 24,820,699	
Balance	\$ -				Cost growth	\$ 1,967,404	
			\$ 3,013,899	from HS Stabilization	Cost growth as percentage	7.93%	
			\$ -	From taxation			
			\$ 3,013,899	subtotal (Article #7)			
			\$ 25,521,173	total budget			