

Town of Salem

Proposed

2016/2017 Budget Request

Public Hearing

April 13, 2016 7 PM

General Government: \$ 3,701,017
Board of Education: \$ 10,698,225
Capital Expenditures: \$ 864,890
\$ 15,264,132

Department	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Proposed Budget 2016-2017	Increase, Amount \$\$	Increase %
Department 100 Selectman	\$32,207	\$53,796	\$7,986	\$7,952	-\$34	-0.43%
Department 105 Salaries	\$1,051,717	\$1,058,913	\$1,106,742	\$1,125,176	\$18,434	1.67%
Department 110 ZEO/Bid. Official/Sanitarian	\$2,556	\$2,563	\$2,495	\$3,232	\$737	29.54%
Department 112 Town Clerk	\$14,768	\$14,523	\$15,200	\$16,025	\$825	5.43%
Department 114 Treasurer/Auditor/BOF	\$35,280	\$31,423	\$40,100	\$38,485	-\$1,615	-4.03%
Department 116 Assessor	\$12,515	\$13,047	\$14,090	\$17,010	\$2,920	20.72%
Department 118 Tax Collector	\$5,763	\$6,774	\$7,580	\$14,415	\$6,835	90.17%
Department 122 Registrar	\$10,583	\$10,577	\$11,750	\$14,380	\$2,630	22.38%
Department 126 Town Counsel	\$21,611	\$32,628	\$20,300	\$20,300	\$0	0.00%
Department 134 Town Office Operation	\$99,882	\$101,878	\$98,380	\$98,200	-\$180	-0.18%
Department 135 Municipal Bldg Main.	\$46,530	\$46,666	\$48,800	\$48,830	\$30	0.06%
Department 138 Employee Benefits	\$283,310	\$284,291	\$362,008	\$349,854	-\$12,154	-3.36%
Department 140 Utilities	\$179,857	\$151,869	\$180,300	\$162,740	-\$17,560	-9.74%
Department 152 Town Services	\$26,281	\$75,209	\$80,998	\$82,998	\$2,000	2.47%
Department 157 Regional Services	\$25,510	\$9,724	\$12,298	\$12,003	-\$295	-2.40%
Department 158 Library	\$29,284	\$29,917	\$32,795	\$32,555	-\$240	-0.73%
Department 210 Security	\$214,138	\$230,370	\$210,600	\$242,389	\$31,789	15.08%
Department 220 Gardner Lake Fire Dept	\$110,114	\$85,675	\$73,110	\$74,940	\$1,830	2.50%
Department 222 Salem Fire Department	\$81,915	\$92,192	\$86,846	\$85,525	-\$1,321	-1.52%
Department 230 Ambulance	\$39,594	\$40,770	\$41,395	\$41,705	\$310	0.75%
Department 240 Public Safety	\$67,739	\$72,055	\$73,911	\$73,200	-\$711	-0.96%
Department 310 Public Works	\$245,086	\$272,663	\$261,500	\$261,500	\$0	0.00%
Department 410 Transfer Station	\$159,094	\$169,704	\$166,584	\$165,864	-\$720	-0.43%
Department 600 Economic Development	\$1,485	\$1,270	\$2,200	\$2,150	-\$50	-2.27%
Department 610 Inland Wetlands/ CC	\$1,876	\$1,917	\$2,400	\$2,400	\$0	0.00%
Department 630 Planning and Zoning	\$14,259	\$17,847	\$24,000	\$21,750	-\$2,250	-9.38%
Department 640 Zoning Board of Appeals	\$45	\$240	\$800	\$800	\$0	0.00%
Department 645 Recreation Commission	\$41,215	\$34,706	\$52,900	\$52,900	\$0	0.00%
Department 710 Municipal Insurance	\$87,245	\$82,898	\$102,000	\$103,000	\$1,000	0.98%
Department 810 Unanticipated Expenses	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
Department 910 Interest Payments	\$57,017	\$168,972	\$164,053	\$149,734	-\$14,319	-8.73%
Department 920 Principal Payable	\$247,689	\$271,966	\$271,966	\$378,035	\$106,069	39.00%
Department 925 Capital Reserve Account	\$50,000	\$0	\$0	\$0	\$0	0.00%
Department 926 Open Space Land Acquisition	\$2	\$2	\$0	\$0	\$0	0.00%
Department 935 Revaluation	\$0	\$0	\$44,000	\$0	-\$44,000	0.00%

TOTALS

Check totals \$3,297,167 \$3,468,045 \$3,621,087 \$3,701,017 \$79,930 2.42%

Department 100 Selectman									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-100-201	Membership Fees	\$5,419	\$5,419	\$5,892	\$5,419	\$5,892	\$0	0.00%	
5-100-301	Mileage	\$1,190	\$1,215	\$1,200	\$501	\$1,160	-\$40	-3.33%	
5-100-402	Public Safety Study/ Efficiency Study	\$25,000	\$46,000	\$0	\$0	\$0	\$0	0.00%	
5-100-401	Other Expenses	\$598	\$1,162	\$894	\$816	\$900	\$6	0.67%	
	Department total	\$32,207	\$53,796	\$7,986	\$6,736	\$7,952	-\$34	-0.43%	

Department 105 Salaries									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-105-000	Selectmen (2 to 4)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
5-105-100	First Selectman	\$62,500	\$62,530	\$64,060	\$38,190	\$65,662	\$1,602	2.50%	
5-105-101	Admin. Asst, 1st Selectman	\$38,648	\$40,135	\$42,040	\$19,149	\$34,000	-\$8,040	-19.12%	
5-105-102	Town Clerk	\$46,000	\$46,022	\$47,150	\$28,109	\$48,330	\$1,180	2.50%	
5-105-103	Town Clerk Assis	\$11,311	\$10,625	\$13,504	\$6,468	\$13,842	\$338	2.50%	
5-105-104	Tax Collector	\$47,000	\$47,022	\$48,176	\$28,720	\$48,376	\$201	0.42%	
5-105-105	Asst Tax Collector	\$18,341	\$18,991	\$22,730	\$16,144	\$24,302	\$1,572	6.92%	
5-105-106	Assessor	\$27,776	\$30,465	\$40,680	\$20,782	\$41,698	\$1,018	2.50%	
5-105-107	Assessor Assis	\$23,212	\$23,829	\$26,860	\$16,517	\$27,532	\$672	2.50%	
5-105-108	Treasurer	\$14,000	\$14,038	\$16,000	\$9,538	\$16,400	\$400	2.50%	
5-105-109	Admin Asst, Finance	\$45,646	\$49,288	\$47,650	\$28,820	\$48,842	\$1,192	2.50%	
5-105-110	Reg. Of Voters	\$11,576	\$11,064	\$12,155	\$6,077	\$12,458	\$303	2.49%	
5-105-111	Sanit / Bid. Off.	\$42,289	\$33,531	\$41,515	\$20,300	\$42,552	\$1,037	2.50%	
5-105-112	Town Planner	\$17,725	\$0	\$0	\$0	\$0	\$0	0.00%	
5-105-113	Recording Secretaries	\$6,335	\$6,143	\$7,320	\$2,696	\$7,503	\$183	2.50%	
5-105-114	Finance Admin	\$10,080	\$12,072	\$11,105	\$6,680	\$11,382	\$277	2.49%	
5-105-115	Recreation Coordinator	\$7,709	\$6,554	\$9,214	\$2,594	\$9,445	\$231	2.51%	
5-105-116	Public Works	\$316,155	\$320,902	\$326,354	\$186,914	\$334,513	\$8,159	2.50%	
5-105-117	Public Works Dir	\$14,232	\$14,588	\$14,965	\$8,910	\$15,340	\$375	2.51%	
5-105-118	Public Works Summer Help	\$5,702	\$7,088	\$7,150	\$2,945	\$7,330	\$180	2.52%	
5-105-119	On Call Program	\$45,131	\$50,351	\$46,000	\$31,574	\$47,150	\$1,150	2.50%	
5-105-120	Fire Marshal/CP	\$16,155	\$18,716	\$19,100	\$11,741	\$19,578	\$478	2.50%	
5-105-121	EWT/Maintenance	\$117,621	\$123,215	\$121,872	\$73,403	\$124,920	\$3,048	2.50%	
5-105-122	Animal Control Off	\$9,168	\$9,398	\$9,628	\$5,740	\$9,686	\$58	0.60%	
5-105-123	Library Salaries	\$47,860	\$50,719	\$56,165	\$34,574	\$57,600	\$1,435	2.55%	
5-105-124	Head Librarian	\$49,545	\$51,627	\$55,350	\$31,760	\$56,735	\$1,385	2.50%	
	Department Total	\$1,051,717	\$1,058,913	\$1,106,742	\$638,345	\$1,125,176	\$18,434	1.67%	

Department 114 Treasurer/Auditor/BOF

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-114-204	Contract (Auditor)	\$34,513	\$29,950	\$38,600	\$14,474	\$35,900	-\$2,700	-6.99%
5-114-304	Mileage	\$222	\$715	\$900	\$138	\$1,120	\$220	24.44%
5-114-454	Expenses/Town Report	\$545	\$758	\$600	\$352	\$1,465	\$665	144.17%
	Department Total	\$35,280	\$31,423	\$40,100	\$14,964	\$38,485	-\$1,615	-4.03%
Department 116 Assessor								
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-116-205	Bd. of Assessment Appeals	\$3,101	\$3,175	\$3,000	\$551	\$3,800	\$800	26.67%
5-116-405	Binding/DMV Expenses	\$848	\$1,651	\$1,050	\$428	\$1,050	\$0	0.00%
5-116-435	Ledgers /Mapping	\$6,368	\$5,896	\$7,825	\$4,149	\$7,600	-\$225	-2.88%
5-116-305	Conf/Mileage/Dues	\$2,198	\$2,325	\$2,215	\$926	\$4,560	\$2,345	105.87%
	Department Total	\$12,515	\$13,047	\$14,090	\$6,054	\$17,010	\$2,920	20.72%

Department 118 Tax Collector

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-118-306	Conf/Mileage/Dues	\$454	\$910	\$1,380	\$1,137	\$3,025	\$1,645	119.20%
5-118-406	Supplies	\$1,298	\$1,613	\$1,500	\$1,290	\$1,800	\$300	20.00%
5-118-456	Tax Bills	\$3,018	\$3,000	\$3,400	\$1,027	\$9,340	\$5,940	174.71%
5-118-466	DMV Expenses	\$993	\$1,251	\$1,300	\$250	\$250	-\$1,050	-80.77%
	Department Total	\$5,763	\$6,774	\$7,580	\$3,704	\$14,415	\$6,835	90.17%
Department 122 Registrar								
5-122-207	Election Workers	\$3,256	\$4,721	\$6,000	\$2,075	\$6,000	\$0	0.00%
5-122-307	Conf/Mileage/Dues	\$1,241	\$1,622	\$1,300	\$2,077	\$3,800	\$2,500	192.31%
5-122-407	Other Expenses	\$1,552	\$428	\$300	\$209	\$480	\$180	60.00%
5-122-457	Election Expenses	\$4,409	\$3,806	\$4,000	\$2,873	\$4,000	\$0	0.00%
5-122-467	Canvass Expenses	\$125	\$0	\$150	\$84	\$100	-\$50	-33.33%
	Department Total	\$10,583	\$10,577	\$11,750	\$7,318	\$14,380	\$2,630	22.38%

Department 126 Town Counsel									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-126-202	Labor Relations	\$12,400	\$9,806	\$2,800	\$0	\$2,800	\$0	0.00%	
5-126-208	Town Issues	\$9,211	\$22,822	\$17,500	\$15,583	\$17,500	\$0	0.00%	
	Department Total	\$21,611	\$32,628	\$20,300	\$15,583	\$20,300	\$0	0.00%	
Department 134 -- Town Office Operation									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-134-209	Misc. Services	\$182	\$1,504	\$300	\$850	\$400	\$100	33.33%	
5-134-211	Town/Commission Printing	\$1,501	\$1,148	\$2,180	\$1,394	\$2,100	-\$80	-3.67%	
5-134-212	Town/Commission Advertising	\$10,851	\$8,744	\$9,000	\$6,776	\$9,000	\$0	0.00%	
5-134-249	Copier Cost	\$5,103	\$6,217	\$6,650	\$4,018	\$6,650	\$0	0.00%	
5-134-259	Cleaning Services and supplies	\$11,848	\$5,107	\$4,500	\$392	\$2,000	-\$2,500	-55.56%	
5-134-269	Water Treatment Computer Expense	\$3,539	\$3,835	\$4,100	\$2,352	\$4,100	\$0	0.00%	
5-134-299	Office Supplies	\$33,309	\$50,463	\$39,000	\$28,526	\$45,500	\$6,500	16.67%	
5-134-409	Payroll Service	\$9,828	\$8,207	\$7,950	\$6,218	\$8,450	\$500	6.29%	
5-134-479	Postage	\$9,895	\$8,828	\$10,200	\$4,986	\$10,200	\$0	0.00%	
5-134-499	Department Total	\$13,826	\$7,825	\$14,500	\$1,613	\$9,800	-\$4,700	-32.41%	
	Department Total	\$99,382	\$101,878	\$98,380	\$57,125	\$98,200	-\$180	-0.18%	

Department 135 Municipal Building Maintenance									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-135-609	Building Maintenance	\$31,130	\$30,122	\$33,000	\$19,301	\$33,000	\$0	0.00%	
5-135-608	Exterminator Services	\$2,334	\$1,956	\$2,400	\$1,020	\$2,300	-\$100	-4.17%	
5-135-6135	Quarterly Water Testing	\$2,998	\$4,121	\$3,650	\$1,671	\$3,650	\$0	0.00%	
5-135-210	Maintenance Contracts	\$10,068	\$10,467	\$9,750	\$5,904	\$9,880	\$130	1.33%	
	Department Total	\$46,530	\$46,666	\$48,800	\$27,896	\$48,830	\$30	0.06%	
Department 138 Employee Benefits									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-138-800	FICA (ER Portion)	\$66,644	\$66,028	\$68,652	\$40,516	\$69,743	\$1,091	1.59%	
5-138-801	Medicare (ER Portion)	\$15,176	\$15,442	\$16,056	\$9,516	\$16,311	\$255	1.59%	
5-138-802	Insurance (PHS & BC Dent)	\$151,115	\$154,441	\$206,000	\$98,055	\$196,000	-\$10,000	-4.85%	
5-138-803	Pension	\$43,333	\$42,217	\$54,000	\$26,343	\$50,000	-\$4,000	-7.41%	
5-138-804	Unemployment	\$242	\$163	\$5,000	\$0	\$5,000	\$0	0.00%	
5-138-805	Firemen Awards	\$6,800	\$6,000	\$12,300	\$0	\$9,000	-\$3,300	-26.83%	
5-138-806	Public Safety Employee Assistance Program (EAP)	\$0	\$0	\$0	\$0	\$3,800	\$3,800		
	Department Total	\$283,310	\$284,291	\$362,008	\$174,430	\$349,854	-\$12,154	-3.36%	

Department 140 Utilities									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-140-700	Telephone TOB	\$6,557	\$8,269	\$6,850	\$5,075	\$6,500	-\$350	-5.11%	
5-140-702	Telephone Library	\$1,997	\$1,914	\$2,300	\$1,378	\$2,000	-\$300	-13.04%	
5-140-703	Telephone GLVFCO	\$2,531	\$2,159	\$2,600	\$1,546	\$2,600	\$0	0.00%	
5-140-704	Telephone SVFCO	\$1,769	\$2,388	\$1,900	\$1,415	\$1,900	\$0	0.00%	
5-140-706	Telephone Transfer Station	\$428	\$295	\$470	\$267	\$400	-\$70	-14.89%	
5-140-707	Mobile Phone PW/TOB	\$3,161	\$3,417	\$3,850	\$2,717	\$4,000	\$150	3.90%	
5-140-708	Mobile Phone SVFC	\$2,406	\$1,825	\$2,480	\$1,101	\$2,200	-\$280	-11.29%	
5-140-709	Heat, Center School	\$1,430	\$696	\$1,100	\$192	\$880	-\$220	-20.00%	
5-140-710	Heat TOB	\$12,179	\$9,504	\$11,600	\$1,688	\$9,280	-\$2,320	-20.00%	
5-140-711	Heat Old Library	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
5-140-712	Heat New Library	\$17,507	\$13,655	\$18,200	\$4,659	\$14,560	-\$3,640	-20.00%	
5-140-713	Heat GLVFCO	\$13,194	\$5,013	\$9,450	\$2,661	\$7,560	-\$1,890	-20.00%	
5-140-714	Heat SVFCO	\$9,096	\$4,485	\$7,000	\$899	\$6,000	-\$1,000	-14.29%	
5-140-715	Heat Public Works	\$10,065	\$3,845	\$6,900	\$1,331	\$6,200	-\$700	-10.14%	
5-140-720	Electricity TOB	\$11,674	\$11,214	\$14,300	\$6,807	\$13,300	-\$1,000	-6.99%	
5-140-721	Electricity Old Library	\$612	\$517	\$600	\$322	\$600	\$0	0.00%	
5-140-722	Electricity New Library	\$12,754	\$11,174	\$14,900	\$8,083	\$14,900	\$0	0.00%	
5-140-723	Electricity GLVFCO	\$6,253	\$8,642	\$8,000	\$4,046	\$8,000	\$0	0.00%	
5-140-724	Electricity SVFCO	\$10,071	\$8,643	\$12,000	\$4,747	\$10,000	-\$2,000	-16.67%	
5-140-725	Electricity PW	\$5,854	\$8,428	\$7,800	\$5,238	\$8,400	\$600	7.69%	
5-140-726	Electricity Transfer Station	\$2,694	\$2,701	\$2,960	\$1,353	\$2,960	\$0	0.00%	
5-140-727	Electricity Rec Fields	\$1,200	\$1,335	\$1,600	\$896	\$1,600	\$0	0.00%	
5-140-730	Gas/Fuel Security/Fire Marshal	\$1,063	\$1,058	\$1,400	\$415	\$1,100	-\$300	-21.43%	
5-140-733	Gas/Fuel GLVFCO/Ambulance	\$8,859	\$7,679	\$7,040	\$1,876	\$6,300	-\$740	-10.51%	
5-140-733	Gas/Fuel SVFCO	\$6,425	\$5,639	\$6,000	\$3,809	\$5,400	-\$600	-10.00%	
5-140-734	Gas/Fuel PW	\$30,078	\$27,374	\$29,000	\$2,562	\$26,100	-\$2,900	-10.00%	
	Department totals	\$179,837	\$151,869	\$180,300	\$65,083	\$162,740	-\$17,560	-9.74%	

Department 152 Town Services									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-152-816	Pavilion/Community Events	\$3,099	\$ 1,397	\$ 2,700	\$ 500	\$2,700	\$0	0.00%	
5-152-810	Historical Society	\$600	\$600	\$600	\$600	\$600	\$0	0.00%	
5-152-811	Cemeteries	\$1,371	\$1,371	\$1,375	\$0	\$1,375	\$0	0.00%	
5-152-812	Senior Services	\$3,120	\$1,467	\$5,000	\$0	\$5,000	\$0	0.00%	
5-152-813	Gardner Lake Authority	\$7,798	\$8,094	\$8,500	\$1,550	\$8,500	\$0	0.00%	
5-152-814	Health Services	\$9,693	\$23,025	\$27,223	\$22,424	\$27,223	\$0	0.00%	
5-152-815	Memorial Day	\$600	\$1,000	\$600	\$0	\$600	\$0	0.00%	
5-152-826	Planning Services	\$0	\$38,255	\$35,000	\$20,078	\$37,000	\$2,000	5.71%	
	Department Total	\$26,281	\$75,209	\$80,998	\$45,152	\$82,998	\$2,000	2.47%	

Department 157 Regional Services

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2016	Budget 2015	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-157-820	Women's Center	\$700	\$700	\$700	\$700	\$700	\$700	\$0	0.00%
5-157-821	T.V.C.C.A.	\$1,000	\$1,000	\$1,000	\$1,000	\$1,100	\$1,000	\$0	0.00%
5-157-822	Adult Ed	\$3,616	\$3,582	\$3,195	\$3,195	\$0	\$3,400	\$205	6.42%
5-157-823	E. Lyme Youth Service	\$2,000	\$0	\$2,500	\$2,500	\$0	\$2,000	-\$500	-20.00%
5-157-824	Regional Probate	\$2,934	\$2,989	\$3,450	\$3,450	\$3,155	\$3,450	\$0	0.00%
5-157-825	SECTER	\$1,350	\$1,453	\$1,453	\$1,453	\$1,453	\$1,453	\$0	0.00%
5-157-826	Planning Services	\$13,910	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Department Total	\$25,510	\$9,724	\$12,298	\$12,298	\$6,408	\$12,003	-\$295	-2.40%

Department 220 Gardner Lake Fire Company

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-220-827	Building Maintenance	\$2,263	\$1,306	\$1,975	\$152	\$2,250	\$275	13.92%
5-220-017	Equipment	\$4,693	\$3,890	\$4,875	\$1,255	\$3,995	-\$880	-18.05%
5-220-214	Physicals	\$5,290	\$6,272	\$7,525	\$2,085	\$6,300	-\$1,225	-16.28%
5-220-215	Professional fees	\$1,275	\$2,689	\$3,200	\$2,929	\$3,350	\$150	4.69%
5-220-434	Fire Wells	\$1,285	\$484	\$1,700	\$318	\$1,700	\$0	0.00%
5-220-436	Chiefs Account	\$1,779	\$2,316	\$2,250	\$275	\$2,250	\$0	0.00%
5-220-464	Expendables	\$3,130	\$6,859	\$2,225	\$2,085	\$2,595	\$370	16.63%
5-220-504	Training	\$4,767	\$6,895	\$7,775	\$2,624	\$6,900	-\$875	-11.25%
5-220-528	Insurance	\$17,225	\$16,949	\$17,995	\$17,995	\$22,900	\$4,905	27.26%
5-220-617	Vehicle Maintenance	\$31,176	\$21,793	\$9,700	\$19,708	\$9,100	-\$600	-6.19%
5-220-620	Hydro Testing	\$9,438	\$10,722	\$10,790	\$8,941	\$10,250	-\$540	-5.00%
5-220-626	Tanker Pumper	\$24,848	\$0	\$0	\$0	\$0	\$0	0.00%
	Department Total	\$110,114	\$85,675	\$73,110	\$61,736	\$74,940	\$1,830	2.50%

Department 222 Salem Fire Department

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-222-018	Fire Fighting Equipment	\$5,665	\$12,112	\$7,700	\$1,811	\$7,700	\$0	0.00%
5-222-218	Contractual Services	\$2,958	\$3,160	\$3,636	\$3,008	\$4,175	\$539	14.82%
5-222-222	Physicals	\$6,975	\$5,488	\$6,500	\$5,367	\$6,500	\$0	0.00%
5-222-437	Supplies (Medical)	\$93	\$3,362	\$3,400	\$3,269	\$1,000	-\$2,400	-70.59%
5-222-438	Chief's Account	\$2,490	\$2,504	\$2,500	\$922	\$2,500	\$0	0.00%
5-222-477	Expendables	\$4,816	\$4,908	\$5,400	\$3,511	\$5,400	\$0	0.00%
5-222-518	Training	\$8,397	\$6,562	\$6,500	\$6,096	\$7,400	\$900	13.85%
5-222-529	Insurance	\$20,452	\$20,624	\$21,750	\$21,059	\$21,750	\$0	0.00%
5-222-618	Repair/ Maintenance of Equipment	\$19,236	\$21,542	\$17,000	\$10,025	\$18,000	\$1,000	5.88%
5-222-619	Testing	\$5,666	\$5,878	\$7,660	\$3,889	\$6,300	-\$1,360	-17.75%
5-222-622	Radio Repair	\$5,167	\$6,052	\$4,800	\$5,902	\$4,800	\$0	0.00%
	Department Total	\$81,915	\$92,192	\$86,846	\$64,859	\$85,525	-\$1,321	-1.52%

Department 230 Ambulance									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-230-019	Equipment	\$7,686	\$4,082	\$6,875	\$5,205	\$6,525	-\$350	-5.09%	
5-230-419	Office Supplies	\$11	\$508	\$0	\$0	\$0	\$0	0.00%	
5-230-519	Training	\$9,421	\$2,956	\$8,525	\$6,191	\$8,700	\$175	2.05%	
5-230-531	Insurance	\$10,392	\$8,167	\$8,350	\$7,769	\$8,555	\$205	2.46%	
5-230-623	Radio Repair	\$1,667	\$3,938	\$3,100	\$2,441	\$3,655	\$555	17.90%	
5-230-624	Repair/Maintenance of Equipment	\$7,717	\$18,801	\$10,925	\$2,843	\$10,850	-\$75	-0.69%	
5-230-637	Biohazard Transportation	\$500	\$862	\$725	\$0	\$525	-\$200	-27.69%	
5-230-919	Uniforms	\$2,200	\$1,456	\$2,895	\$1,217	\$2,895	\$0	0.00%	
	Department Total	\$39,594	\$40,770	\$41,395	\$25,666	\$41,705	\$310	0.75%	
Department 240 Public Safety									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-240-020	Communication Equipment	\$8,638	\$6,306	\$6,200	\$3,303	\$6,200	\$0	0.00%	
5-240-220	911 Emergency Contract	\$39,074	\$39,920	\$47,211	\$45,076	\$45,000	-\$2,211	-4.68%	
5-240-420	Fire Marshall Expense	\$4,528	\$3,357	\$4,500	\$904	\$4,000	-\$500	-11.11%	
5-240-421	Civil Preparedness Expense	\$7,550	\$11,993	\$7,500	\$6,376	\$9,000	\$1,500	20.00%	
5-240-625	Alarm Maintenance	\$2,993	\$4,889	\$3,500	\$1,695	\$4,000	\$500	14.29%	
5-240-920	Fire Police	\$4,956	\$5,590	\$5,000	\$296	\$5,000	\$0	0.00%	
	Department Total	\$67,739	\$72,055	\$73,911	\$57,650	\$73,200	-\$711	-0.96%	

Department 310 Public Works

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-310-021	Small & Gas Power Equipment	\$10,264	\$9,052	\$7,000	\$4,159	\$10,000	\$3,000	42.86%
5-310-023	Repair/Maint Vehicles	\$64,594	\$55,087	\$62,000	\$37,783	\$68,000	\$6,000	9.68%
5-310-439	Materials	\$27,611	\$18,073	\$18,000	\$10,871	\$20,000	\$2,000	11.11%
5-310-441	Snow Removal Supplies	\$45,646	\$93,224	\$44,000	\$20,575	\$44,000	\$0	0.00%
5-310-633	Field Maintenance	\$18,869	\$14,083	\$15,000	\$681	\$15,000	\$0	0.00%
5-310-634	Oil/Road Repairs	\$48,970	\$54,995	\$93,000	\$38,666	\$76,500	-\$16,500	-17.74%
5-310-026	Mech/Equip/Tools	\$15,736	\$7,351	\$8,000	\$7,374	\$12,000	\$4,000	50.00%
5-310-921	Engineering	\$6,592	\$12,843	\$7,500	\$2,603	\$7,500	\$0	0.00%
5-310-923	Uniforms, Meals and Supplies	\$6,804	\$7,955	\$7,000	\$5,185	\$8,500	\$1,500	21.43%
	Department Total	\$245,086	\$272,663	\$261,500	\$127,897	\$261,500	\$0	0.00%

Department 410 Transfer Station									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
5-410-241	Management Contract	\$62,635	\$57,425	\$63,984	\$39,316	\$65,264	\$1,280	2.00%	
5-410-442	Operating Costs	\$7,596	\$2,817	\$4,800	\$300	\$4,500	-\$300	-6.25%	
5-410-541	Trash Bags	\$5,851	\$8,955	\$10,000	\$0	\$9,600	-\$400	-4.00%	
5-410-627	Maintenance and Improvements	\$13,167	\$27,566	\$5,900	\$5,155	\$5,900	\$0	0.00%	
5-410-628	Water Testing	\$3,875	\$3,976	\$4,600	\$3,424	\$4,500	-\$100	-2.17%	
5-410-922	Engineering	\$2,111	\$8,458	\$5,900	\$2,902	\$5,900	\$0	0.00%	
5-410-930	Recyclable Tipping	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
5-410-931	Bulky Waste Tipping	\$4,400	\$8,043	\$5,000	\$1,967	\$4,500	-\$500	-10.00%	
5-410-932	Trash Tipping (CRR)	\$27,627	\$23,190	\$33,000	\$15,607	\$33,000	\$0	0.00%	
5-410-933	Trash Hauling	\$8,163	\$8,171	\$10,000	\$4,835	\$10,000	\$0	0.00%	
5-410-935	Bulky Waste Hauling	\$5,975	\$4,800	\$6,300	\$2,790	\$6,000	-\$300	-4.76%	
5-410-935	Recyclable Hauling	\$13,799	\$12,067	\$13,000	\$5,623	\$12,500	-\$500	-3.85%	
5-410-936	Toxic Waste	\$3,895	\$4,236	\$4,100	\$2,042	\$4,200	\$100	2.44%	
5-410-937	CFC evacuation expense	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department Total	\$159,094	\$169,704	\$166,584	\$83,961	\$165,864	-\$720	-0.43%	

Department 600 Economic Development

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-600-223	Consulting	\$442	\$0	\$800	\$0	\$400	-\$400	-50.00%
5-600-323	Dues & Education	\$175	\$0	\$400	\$0	\$300	-\$100	-25.00%
5-600-498	Mailings & Materials	\$868	\$1,270	\$1,000	\$0	\$1,450	\$450	45.00%
	Department Total	\$1,485	\$1,270	\$2,200	\$0	\$2,150	-\$50	-2.27%

Department 610 Inland Wetlands Conservation Commission

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-610-261	Legal Service	\$0	\$0	\$500	\$409	\$300	-\$200	-40.00%
5-610-324	Conferences	\$0	\$60	\$250	\$0	\$250	\$0	0.00%
5-610-525	WEO Mileage	\$754	\$1,000	\$500	\$0	\$500	\$0	0.00%
5-610-523	GIS Expenses	\$1,122	\$857	\$150	\$1,000	\$1,000	\$850	566.67%
5-610-941	Engineering	\$0	\$0	\$1,000	\$0	\$350	-\$650	-65.00%
	Department Total	\$1,876	\$1,917	\$2,400	\$1,409	\$2,400	\$0	0.00%

Department 630 Planning and Zoning Commission

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-630-224	Legal Services	\$9,116	\$12,280	\$15,000	\$13,275	\$15,000	\$0	0.00%
5-630-325	ZEO Mileage/exp.	\$2,268	\$1,343	\$1,500	\$0	\$750	-\$750	-50.00%
5-630-425	Other	\$1,742	\$1,540	\$2,500	\$1,526	\$2,000	-\$500	-20.00%
5-630-924	Engineering	\$1,133	\$2,684	\$5,000	\$1,000	\$4,000	-\$1,000	-20.00%
	Department Total	\$14,259	\$17,847	\$24,000	\$15,801	\$21,750	-\$2,250	-9.38%

Department 640 Zoning Board of Appeals

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-640-226	Zoning Board of Appeals	\$45	\$240	\$800	\$278	\$800	\$0	0.00%
	Department Total	\$45	\$240	\$800	\$278	\$800	\$0	0.00%

Department 810 Unanticipated Expenses

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-810-830	Unanticipated	\$1,000	\$1,000	\$1,000	\$919	\$1,000	\$0	0.00%
	Department total	\$1,000	\$1,000	\$1,000	\$919	\$1,000	\$0	0.00%

Department 910 Interest Payments

Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*
5-910-000	2012 School Bond Payment	\$0	\$142,732	\$145,563	\$145,563	\$141,063	-\$4,500	-3.09%
5-910-992	East Lyme Debt Service Interest	\$39,017	\$14,740	\$14,740	\$14,740	\$8,671	-\$6,069	-41.17%
5-910-993	Library & Gadbois Property Bond	\$18,000	\$11,000	\$3,750	\$3,750	\$0	-\$3,750	-100.00%
5-910-010	School Bond Fees		\$500					
	Department Total	\$57,017	\$168,972	\$164,053	\$164,053	\$149,734	-\$14,319	-8.73%

Department 926 Open Space Land Acquisition Fund									
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2015 2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	
926-95-10	Open Space Fund	\$1	\$1	\$0	\$1	\$0	\$0	0.00%	
926-95-11	Land Acquisition Fund	\$1	\$1	\$0	\$1	\$0	\$0	0.00%	
	Department Total	\$2	\$2	\$0	\$2	\$0	\$0	0.00%	
Department 935 Revaluation									
935-95-10	Appropriation	\$0	\$0	\$44,000	\$0	\$0	-\$44,000	100.00%	
	Department Total	\$0	\$0	\$44,000	\$0	\$0	-\$44,000	100.00%	
Total General Government									
		\$3,297,167	\$3,468,045	\$3,621,087		\$3,701,017	\$79,930	2.21%	
Total BOE Budget									
		\$10,294,268	\$10,347,729	\$10,645,000		\$10,698,225	\$53,225	0.50%	
Total Non-Capital Expenditures									
		\$13,591,435	\$13,815,774	\$14,266,087		\$14,399,242	\$133,155	0.93%	
CAPITAL Expenditures									
		\$933,675	\$785,385	\$1,235,812		\$864,890	-\$370,922	-30.01%	
GRAND TOTAL									
		\$14,525,110	\$14,601,159	\$15,501,899		\$15,264,132	-\$237,767	-1.53%	

Fund 100 - Department - Capital Expenditures

Account	Description	Budget 2013-2014	Actual 2014	Budget 2015	Expenditures for 2015-2016 Budget	Proposed Budget 2016-2017
BOE	Garden/Snow Tractor	\$11,000			N/A	
BOE	Floor Scrubber	\$6,000			N/A	
BOE	Technology Plan	\$494,856			N/A	
BOE	Security Up Grade		\$200,000		N/A	
BOE	Air Tank coating		\$9,100		N/A	
BOE	Clock Speaker		\$9,470		N/A	
BOE	Site Plan (See BOE Capital PlanWorksheet)			\$34,870		
Library	Interior Upgrade			\$9,652		
Library	Interior Upgrade- Carpet					\$15,805
Recreation	Round Hill Rd Lighting		\$20,000		N/A	
Recreation	Playground on Round Reimbursable Trail Grant		\$45,000	\$224,880	N/A	
Recreation	Volunteer Park Water/Septic and Bathroom Project			\$46,000		\$54,000
PW	PW Snow/Plow Truck	\$29,802	\$58,000	\$58,000		\$0
PW	Used Forklift			\$40,000		\$0
PW	Fuel System Replacement			\$81,000		\$0
PW	Heavy Duty Dump Trailer 7X14'			\$9,000		\$0
PW	Pave & Construct Drive @ Old Library			\$31,500		\$0
PW	Pave dirt parking lot @ School			\$37,000		\$0
PW	Pave & reclaim PW area			\$90,000		\$0
PW	Pave & reclaim Salem Fire Dept			\$100,000		\$0
PW	T1 Foot Snow Plow					\$10,359

Fund 100 - Department - Capital Expenditures

Account	Description	Budget 2013-2014	Actual 2014	Budget 2015	Expenditures for 2015-2016 Budget	Proposed Budget 2016-2017
PW	Zero turn mower					\$15,604
PW	Tractor					\$30,022
PW	PW Road Rehab	\$356,000	\$370,000	\$385,000		\$392,700
SVFCO & GLVFCO	Hydraulic Rescue Tools/Exhaust Sys			\$51,000		
SVFCO & GLVFCO	SVFCO/ GLVFCO Gear & Hoses	\$17,730	\$43,615		N/A	
SVFCO/GLVF CO Joint Fire Training Building				\$30,000		\$25,000
GLVFCO	Tanker Truck					\$225,000
GLVFCO	Stationhouse					\$6,400
GLVFCO	telephone system					
GLVFCO	Slip resistant flooring install					\$26,000
GLVFCO	Firefighting Turnout Gear and Hose					\$14,000
SVFCO	Phone System		\$5,200		N/A	
SVFCO	Gear House			\$7,910		\$0
SVFCO	Engine tanker					\$35,000
SVFCO	Replacement gear and hose					\$10,000
TOB	Town Office Bldg Boiler		\$25,000		N/A	
TOB/Multiple	Magnum 6000 Light tower, towable					\$5,000
Mid-Yr Appropriation		\$18,287				
CAPITAL	Total Department 930	\$933,676	\$785,385	\$1,235,812		\$864,390