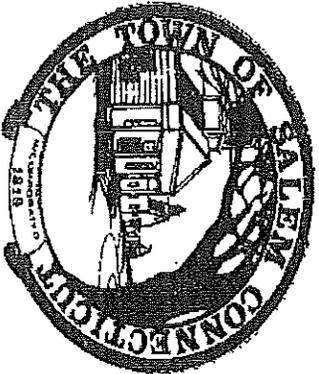


Town of Salem



2016/2017 Budget

May 4, 2016

7 PM

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

TOWN OF SALEM 10 YEAR PRINCIPAL and INTEREST

ITEM	TOTAL COST	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	TOTAL
East Lyme High School Debt Services Principal												331,917
East Lyme High School Debt Services Interest	4.5m											15,007
School Building Renovation		300,000	300,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	3,200,000
School Building Renovation Interest		141,063	132,063	121,063	108,063	95,063	82,063	71,906	64,188	55,250	48,000	918,779
Total Principal and Interest		527,766	518,766	532,766	519,766	429,063	407,063	396,906	389,188	380,250	373,000	4,465,543

TOWN OF SALEM 10 YEAR CAPITAL PLAN

ITEM	TOTAL COST	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	TOTAL
1 BOE Replace Corridor Lockers (1994)	0											0
2 BOE Replace Roof Top A/C Units	175,000		175,000									175,000
3 BOE Replace 1994 Rollers	75,000		75,000									75,000
4 BOE Replace 1994 Roof	100,000		100,000									100,000
5 BOE Front & Back Lot - Pave, Mill, Strip, Curbing	25,000		25,000									25,000
6 BOE Generator Replacement	82,500		82,500									82,500
7 BOE Network Upgrade	110,000		110,000									110,000
8 BOE Replic Mikosona Video Recording Server	15,000		15,000									15,000
9 BOE Replic Mikosona Viewing Stations (2)	6,000		6,000									6,000
10 BOE Athletic Risk Upgrade	0											0
11 BOE Replic 1994 Lighting Fixtures	0											0
12 BOE Bathroom Renovations	95,000								95,000			95,000
13 BOE Window and Classroom Millwork Replacement	0											0
14 BOE Replic 1994 Exterior Doors	0											0
15 Library Interier Upgrade - Carpet	15,805											15,805
17 Recreation - Volunteer Park (Wall, Septic, Bathroom)	54,000											54,000
18 PW 11 Foot Snow Plow	10,359											10,359
19 PW Zero Turn Mower	15,604											15,604
20 PW F-250 Pallet Truck with Trail Gate Lift	30,022											30,022
21 PW Tractor	62,000		62,000									62,000
22 PW Large Snow Plow Truck #1	62,000		62,000									62,000
23 PW Large Snow Plow Truck #2	62,000		62,000									62,000
24 PW Commercial Mower	22,602											22,602
25 PW Field Greener	19,107											19,107
26 PW Pickup Truck	28,308											28,308
27 PW Front-End Loader	80,000											80,000
28 PW Large Snow Plow Truck #3	77,768											77,768
29 PW Over Ball Mower	90,000											90,000
30 PW Small Snow Plow Truck	85,000											85,000
31 PW Bladder	85,000											85,000
32 PW Excavator (move to 26/27 - 2 year payoff)	0											0
33 PW Large Snow Plow Truck (move to 26/27 - 3 year payoff)	0											0
34 PW Road Improvement	392,700		400,554	408,565	416,736	425,071	433,575	442,244	451,089	460,111	469,313	4,299,935
35 GAVCO/SVFCO Joint Fire Training Building	25,000		15,000									25,000
36 GAVCO/SVFCO Scott RTT Peak replacement	15,000											15,000
37 GAVCO/SVFCO SCRA Replacement	225,000		222,000									305,000
38 GAVCO Tanker Truck	6,400											447,000
39 GAVCO Stationary Telephone System	6,400											6,400
40 GAVCO Ship Resistant Flooring Install/Match (25/26)	26,000											5,800
41 GAVCO Fire Righting Turnout Car and Hose	14,000		14,000									31,800
42 GAVPOD Replacement Hose (Police)	14,000		14,000									14,000
43 GAVCO Thermal Imaging Cameras (2)	14,800											14,800
44 GAVCO Seal Paving Lot	5,000											5,000
45 GAVPOD Fire Rescue Boat	68,000											68,000
46 GAVPOD Building Rear Replacement	53,900											53,900
47 GAVPOD Replacement of F350 Recovery Truck	78,000											78,000
48 GAVPOD Fire Engine/Cable with 49, (and in FY26 - 3 year payoff)	0											0
49 GAVPOD Rescue Truck	0											0
50 SVFCO Engine Tanker	35,000		250,000	250,000	220,000							755,000
51 SVFCO Replacement Car and Hose	10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
52 SVFCO Storage Building	25,800		25,800									50,800
53 SVFCO F-350 for Fire Police	60,000			60,000								60,000
54 SVFCO F-350 for Replacing R-1 Medical Response Vehicle	70,000											70,000
55 SVFCO Replacement 2500 Gallon Tanker	405,000											405,000
56 Town of Salem (Multiple Use) Magnum 6000 W/et Light Tower/Workable	5,000											5,000
Sub Total, All Other	864,890	1,013,354	1,022,565	1,079,653	1,018,571	1,005,841	913,244	975,089	879,111	799,113	9,571,430	14,026,473
TOTAL Capital and Principal and Interest	1,292,658	1,523,122	1,555,534	1,599,422	1,438,634	1,412,903	1,210,150	1,264,276	1,259,261	1,172,113	14,026,473	

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/Bld. 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	\$242,359	\$31,759	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%
<b>TOTALS</b>						

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*	Comments and Clarifications
5-100-201	Membership Fees	\$5,419	\$5,419	\$5,892	\$5,419	\$5,892	\$0	0.00%	Membership fees- COST, CCM, and SCSOG
5-100-301	Mileage	\$1,190	\$1,215	\$1,200	\$501	\$1,160	-\$40	-3.33%	Mileage - First Selectman's travel
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%	Supplies
	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*	Comments and Clarifications
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	\$42,000	\$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	\$48,175	\$28,720	\$48,376	\$201	0.42%	
5-105-105	Ass't Tax Collector	\$18,341	\$18,991	\$22,730	\$16,144	\$24,302	\$1,572	6.92%	
5-105-106	Assessor	\$27,776	\$30,455	\$40,680	\$20,782	\$41,698	\$1,078	2.50%	
5-105-107	Assessor Assis	\$23,212	\$23,823	\$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%	Increased Hours 2014
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. / Bld. 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%	Moved to Dept 157 Regional Services (2014)
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%	Union Contract
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	\$5,732	\$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 Marshall/CP	\$16,155	\$18,716	\$19,100	\$11,741	\$19,578	\$478	2.50%	
5-105-121	EMT/Maintenance	\$117,621	\$123,215	\$121,872	\$73,403	\$124,820	\$3,048	2.50%	Union Contract
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 110 Building Official/Sanitarian										
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*	Comments and Clarifications	
5-110-402	Bldg. Official Expenses	\$2,566	\$2,563	\$2,495	\$671	\$3,232	\$737	29.54%	Office Supplies, Inspection Supplies, Memberships, Bldg Official Mileage/Increase Includes portion of Dept use for new Broad Printer	
	Department Total	\$2,566	\$2,563	\$2,495	\$671	\$3,232	\$737	29.54%		
							\$0			
							\$0			
Department 112 Town Clerk										
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*	Comments and Clarifications	
5-112-143	Vital Statistics	\$232	\$96	\$250	\$0	\$250	\$0	0.00%	Payments to Other Towns/DU pmts to CT DPH	
5-112-303	Conf/Mileage/Dues	\$1,534	\$219	\$950	\$925	\$1,035	\$85	8.95%	CTCA Dues, NE Assn. of Clerks, Clerk Conference, CM Conventions, Certif. classes	
5-112-433	Ledgers (Books)	\$13,002	\$14,208	\$14,000	\$8,657	\$14,740	\$740	5.29%	New/vison software & Review of Recs, Archival Suppl, Restora, Microfilm, Scanning and maps Film storage, Map machine maint.	
	Department Total	\$14,768	\$14,523	\$15,200	\$9,582	\$16,025	\$625	5.43%		

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*	Comments and Clarifications	
5-114-204	Contract (Auditor)	\$34,513	\$29,950	\$38,600	\$14,474	\$35,900	-\$2,700	-6.99%	Auditor (Annual increase); CL Services/Reduction due to Treas. Assuming various responsibilities.	
5-114-304	Mileage	\$222	\$715	\$900	\$138	\$1,120	\$220	24.44%	Mileage/Treas HR Finance	
5-114-454	Expenses/Town Report	\$545	\$758	\$600	\$352	\$1,465	\$865	144.17%	Producing Town Report (filled printed copies due to availability online) classes and workshops.	
	<b>Department Total</b>	<b>\$35,280</b>	<b>\$31,423</b>	<b>\$40,100</b>	<b>\$14,964</b>	<b>\$38,485</b>	<b>-\$1,615</b>	<b>-4.03%</b>		
<b>Department 116 Assessor</b>										
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*	Comments and Clarifications	
5-116-205	Bd. of Assessment Appeals	\$3,101	\$3,175	\$3,000	\$551	\$3,800	\$800	26.67%	Advertising mailings	
5-116-405	Binding/DMV Expenses	\$848	\$1,651	\$1,050	\$428	\$1,050	\$0	0.00%	This covers Grand List Binding and the DMV Program. Budget request is base on actual costs.	
5-116-435	Ledgers /Mapping	\$6,368	\$5,896	\$7,825	\$4,149	\$7,600	-\$225	-2.88%	For software licensing (Vision) and Professional Services used for revising maps and ledgers.	
5-116-305	Conf/Mileage/Dues	\$2,198	\$2,325	\$2,215	\$926	\$4,560	\$2,345	105.87%	For education, dues and training. Mandatory training for Assessor/Asst Assessor to maintain/gain certification.	
	<b>Department Total</b>	<b>\$12,515</b>	<b>\$13,047</b>	<b>\$14,090</b>	<b>\$6,054</b>	<b>\$17,010</b>	<b>\$2,920</b>	<b>20.72%</b>		

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*	Comments and Clarifications
5-118-306	Conf/Mileage/Dues	454	5910	1,380	\$1,137	\$3,025	\$1,645	119.20%	NE Regional Conf., CTX Annual Conf., Dues, Spring & Fall Meetings, Mileage Inclu. Same for Asst. Tax Coll.
5-118-406	Supplies	\$1,298	\$1,613	\$1,500	\$1,290	\$1,800	\$300	20.00%	Binders & Release Pads, Deposit Ticket books, Office Supplies not provided by TOB
5-118-456	Tax Bills	\$3,018	\$3,000	\$3,400	\$1,027	\$9,340	\$5,940	174.71%	Tax Bill & Rate Book Paper, Rate Book Binding, Wash Web Maint., Webster Card card fees
5-118-466	DMV Expenses	\$993	\$1,251	\$1,300	\$250	\$250	-\$1,050	-80.77%	New DMV Service reduced costs CT DMV Online Fee, CT Delinquent Use Fee
	Department Total	\$5,763	\$6,774	\$7,580	\$3,704	\$14,415	\$6,835	90.17%	
<b>Department 122 Registrar</b>									
		Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	Comments and Clarifications
5-122-207	Election Workers	\$3,256	\$4,721	\$6,000	\$2,075	\$6,000	\$0	0.00%	Elections include state and local election and budget referendums.
5-122-307	Conf/Mileage/Dues	\$1,241	\$1,622	\$1,300	\$2,077	\$3,800	\$2,500	192.31%	Conf prices, mileage and new law requirements
5-122-407	Other Expenses	\$1,652	\$428	\$300	\$209	\$480	\$180	60.00%	Reg. certification have increased
5-122-457	Election Expenses	\$4,409	\$3,806	\$4,000	\$2,873	\$4,000	\$0	0.00%	Election related expenses: voter cartridges
5-122-467	Canvass Expenses	\$125	\$0	\$150	\$84	\$100	-\$50	-33.33%	Ballots and memory card costs, printing
	Department Total	\$10,583	\$10,577	\$11,750	\$7,318	\$14,380	\$2,630	22.38%	Canvass exps

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 2017	\$ Variance*	% Variance*	Comments and Clarifications
5-126-202	Labor Relations	\$12,400	\$9,806	\$2,800	\$0	\$2,800	\$0	0.00%	Contract Negotiation/Labor (2014 PW)
5-126-208	Town Issues	\$9,211	\$22,822	\$17,500	\$15,583	\$17,500	\$0	0.00%	Town's legal issues
	<b>Department Total</b>	<b>\$21,611</b>	<b>\$32,628</b>	<b>\$20,300</b>	<b>\$15,583</b>	<b>\$20,300</b>	<b>\$0</b>	<b>0.00%</b>	
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 2017	\$ Variance*	% Variance*	Comments and Clarifications
5-134-209	Misc. Services	\$182	\$1,504	\$300	\$850	\$400	\$100	33.33%	Shred-it Services
5-134-211	Town/Commission Printing	\$1,501	\$1,148	\$2,180	\$1,394	\$2,100	-\$80	-3.67%	Town stationary and envelopes, plaques
5-134-212	Town/Commission Advertising	\$10,851	\$8,744	\$9,000	\$6,776	\$9,000	\$0	0.00%	Legal Notices-Required
5-134-249	Copier Cost	\$5,103	\$6,217	\$6,650	\$4,018	\$6,650	\$0	0.00%	CBS Printers (5 printers), CBS map printer, Delarge-689, A&A Maintenance
5-134-259	Cleaning Services and supplies	\$11,848	\$5,107	\$4,500	\$392	\$2,000	-\$2,500	-55.56%	The Cleaner, NU Cleaner, Aviston Cleaning Supplies
5-134-269	Water Treatment	\$3,539	\$3,835	\$4,100	\$2,352	\$4,100	\$0	0.00%	Culligan-Lib, TOB, PW/WB Masson Water
5-134-299	Computer Expense	\$33,309	\$50,463	\$39,000	\$28,526	\$45,500	\$6,500	16.67%	Computer Works, Concast, Virtual Town Hall, Firehouse Software, Gov Website, Formax Tax Machine, Walsh Gerns Financial
5-134-409	Office Supplies	\$9,828	\$8,207	\$7,950	\$6,218	\$8,450	\$500	6.29%	Office supplies
5-134-479	Payroll Service	\$9,895	\$8,828	\$10,200	\$4,986	\$10,200	\$0	0.00%	Payroll Services
5-134-499	Postage	\$13,826	\$7,825	\$14,500	\$1,613	\$9,800	-\$4,700	-32.41%	Mailing-Postage for Library, TOB, Tax Collector, Delinquent Taxes, Assessor
	<b>Department Total</b>	<b>\$99,882</b>	<b>\$101,878</b>	<b>\$98,380</b>	<b>\$57,125</b>	<b>\$98,200</b>	<b>-\$180</b>	<b>-0.18%</b>	

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*	Comments and Clarifications
5-135-609	Building Maintenance	\$31,130	\$30,122	\$33,000	\$19,301	\$33,000	\$0	0.00%	Maintaining of all Town buildings
5-135-608	Exterminator Services	\$2,334	\$1,956	\$2,400	\$1,020	\$2,300	-\$100	-4.17%	Walham Services-TOBSFC GLVCO
5-135-6135	Quarterly Water Testing	\$2,998	\$4,121	\$3,650	\$1,671	\$3,650	\$0	0.00%	DEEP Required testing on all town owned water systems
5-135-210	Maintenance Contracts	\$10,068	\$10,467	\$9,750	\$5,904	\$9,880	\$130	1.33%	Contract - Library's HVAC Town Hall Small Boiler
	<b>Department Total</b>	<b>\$46,530</b>	<b>\$46,666</b>	<b>\$48,800</b>	<b>\$27,896</b>	<b>\$48,830</b>	<b>\$30</b>	<b>0.06%</b>	
<b>Department 138 Employee Benefits</b>									
		Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	Comments and Clarifications
5-138-800	FICA (ER Portion)	\$66,644	\$66,028	\$68,652	\$40,516	\$69,743	\$1,091	1.59%	FICA (ER portion)
5-138-801	Medicare (ER Portion)	\$15,176	\$15,442	\$16,056	\$9,516	\$16,311	\$255	1.59%	Medicare (ER Portion)
5-138-802	Insurance (PHS & BC Dent)	\$161,115	\$154,441	\$206,000	\$98,055	\$196,000	-\$10,000	-4.85%	Insur.(PHS & BC Dental)
5-138-803	Pension	\$43,333	\$42,217	\$54,000	\$26,343	\$50,000	-\$4,000	-7.41%	Pension
5-138-804	Unemployment	\$242	\$163	\$5,000	\$0	\$5,000	\$0	0.00%	Unemployment
5-138-805	Firemen Awards	\$6,800	\$6,000	\$12,300	\$0	\$9,000	-\$3,300	-26.83%	Fireman Awards \$8000 Paid Firefighter Gear \$0
5-138-806	Public Safety Employee Assistance Program (EAP)	\$0	\$0	\$0	\$0	\$3,800	\$3,800		Policy instituted in 2016 for Town Employees and both Salem and Gardner Lake Fire Companies
	<b>Department Total</b>	<b>\$283,310</b>	<b>\$284,291</b>	<b>\$362,008</b>	<b>\$174,430</b>	<b>\$349,854</b>	<b>-\$12,154</b>	<b>-3.36%</b>	

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*	Comments and Clarifications
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	\$1,759	\$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%	Friends of Salem Library pay for heat
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	\$5,851	\$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	\$179,857	\$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*	Comments and Clarifications	
5-152-816	Pavilion/Community Events	\$3,099	\$ 1,397	\$ 2,700	\$ 500	\$2,700	\$0	0.00%	(See revenue section for income from Field and Pavilion rental. Pavilion rental \$1150 and \$2000 for Field rental)	
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%	Senior Services - Transport and donation	
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%	Unacc Health District Health Services	
5-152-815	Memorial Day	\$600	\$1,000	\$600	\$0	\$600	\$0	0.00%	Memorial Day	
5-152-826	Planning Services	\$0	\$36,295	\$35,000	\$20,078	\$37,000	\$2,000	5.71%	Moved from Dept 157 in 2014	
	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 2015-2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	Comments and Clarifications	
5-157-820	Women's Center	\$700	\$700	\$700	\$700	\$700	\$0	0.00%	Donation	
5-157-821	T.V.C.C.A.	\$1,000	\$1,000	\$1,000	\$1,100	\$1,000	\$0	0.00%	Donation	
5-157-822	Adult Ed	\$3,616	\$3,582	\$3,195	\$0	\$3,400	\$205	6.42%	Reimbursement from the State - see Revenue 93-309-0305	
5-157-823	E. Lyme Youth Service	\$2,000	\$0	\$2,500	\$0	\$2,000	-\$500	-20.00%	E. Lyme Youth Service	
5-157-824	Regional Probate	\$2,934	\$2,989	\$3,450	\$3,155	\$3,450	\$0	0.00%	Regional Probate	
5-157-825	SECTER	\$1,350	\$1,453	\$1,453	\$1,453	\$1,453	\$0	0.00%	Dues	
5-157-826	Planning Services	\$13,910	\$0	\$0	\$0	\$0	\$0	0.00%	Moved to Dept 152 in 2014	
	Department Total	\$25,510	\$8,724	\$12,298	\$6,408	\$12,003	-\$295	-2.40%		

Department 158 Library										
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*	Comments and Clarifications	
5-158-015	Equipment	\$5,075	\$5,175	\$6,700	\$7,010	\$6,205	-\$495	-7.39%	Eliminated computers: SACHILD02, SATEEN 03, SATEEN 04, SAADULT 06. Used existing system to make community OPAC station.	
5-158-315	Conf/Mileage/Dues	\$1,486	\$1,780	\$1,875	\$2,476	\$2,050	\$175	9.33%	State Budget cuts severely impacting membership fees CLC 30% incrs. 2015/16	
5-158-415	Other Expenses	\$1,961	\$2,579	\$1,950	\$1,723	\$950	-\$1,000	-51.28%	Includes databases (Job Now, Learning Express), email alert software, and xeler	
5-158-458	Supplies	\$2,603	\$2,642	\$2,391	\$2,385	\$2,430	\$39	1.63%	Covers barcodes and other office supplies	
5-158-515	Circulation Materials	\$13,179	\$13,194	\$14,979	\$11,643	\$16,020	\$1,041	6.95%	Bibliomation	
5-158-615	Bibliomation Service Fees	\$4,415	\$4,547	\$4,900	\$4,832	\$4,900	\$0	0.00%	Moved to Department #135 Building Maintenance in 2014	
5-158-630	Alarm fee	\$965	\$0	\$0	\$0	\$0	\$0	0.00%	Expense is offset by approximately \$18,204 in Revenues, Fines and Fees, Revenue documented in Departments 92 and 97.	
	Department Total	\$29,284	\$29,917	\$32,795	\$30,069	\$32,555	-\$240	-0.73%		
<b>Department 210 Security</b>										
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*	Comments and Clarifications	
5-210-016	Equipment	\$1,533	\$1,127	\$1,000	\$0	\$1,000	\$0	0.00%	Operational Equipment, Radio Upgrade	
5-210-216	Resident Troopers	\$212,065	\$226,593	\$208,000	\$826	\$239,759	\$31,759	15.27%	Reflects State of CT increasing cost-share to Towns from 70% to 85%	
5-210-416	Other Expenses (Supplies)	\$1,720	\$3,351	\$1,200	\$757	\$1,200	\$0	0.00%	DARE and other office supplies	
5-210-616	Maintenance	\$200	\$299	\$400	\$241	\$400	\$0	0.00%	Calibration, Speed Trailer	
	Department Total	\$214,138	\$230,370	\$210,600	\$1,824	\$242,359	\$31,759	15.08%		

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 2017	\$ Variance*	% Variance*	Comments and Clarifications
5-220-827	Building Maintenance	\$2,263	\$1,306	\$1,975	\$152	\$2,250	\$275	13.92%	Building maintenance
5-220-017	Equipment	\$4,693	\$3,890	\$4,875	\$1,255	\$3,995	-\$880	-18.05%	Maintenance, Portable pumps/ generators
5-220-214	Physicals	\$5,290	\$6,272	\$7,525	\$2,085	\$6,300	-\$1,225	-16.28%	Annual NPP/ADOT CDL, members physicals, shots and co pay reimbursement
5-220-215	Professional fees	\$1,275	\$2,689	\$3,200	\$2,929	\$3,350	\$150	4.69%	Computer Repair Maintenance, Anti Virus, Legal Consultation
5-220-434	Fire Wells	\$1,285	\$484	\$1,700	\$318	\$1,700	\$0	0.00%	Install and maintain fittings and equip. Repair and upgrade Related equipment
5-220-436	Chief's Account	\$1,779	\$2,316	\$2,250	\$275	\$2,250	\$0	0.00%	Mileage, meetings, and training Subscriptions
5-220-464	Expendables	\$3,130	\$6,859	\$2,225	\$2,085	\$2,595	\$370	16.63%	Oil Dry, Haz-mat Pads, paper goods, cleaning supplies, Water Treatment
5-220-504	Training	\$4,767	\$6,895	\$7,775	\$2,624	\$6,900	-\$875	-11.25%	Fire fighting / APP Pump, Driving / Media training AID, Instructional Aids
5-220-528	Insurance	\$17,225	\$16,949	\$17,995	\$17,995	\$22,900	\$4,905	27.26%	Fire, Rescue, and General Liability Errors & Omissions
5-220-617	Vehicle Maintenance	\$31,176	\$21,793	\$9,700	\$19,708	\$9,100	-\$600	-6.19%	Preventative Maintenance - Exhaust system, Under Carriage Service, Line Brake repair & max
5-220-620	Hydro Testing	\$9,438	\$10,722	\$10,790	\$6,941	\$10,250	-\$540	-5.00%	Annual NFPA / DOT Testing, SCBA/Pumps/Hoses/Scot meter
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*	Comments and Clarifications
5-222-018	Fire Fighting Equipment	\$5,665	\$12,112	\$7,700	\$1,811	\$7,700	\$0	0.00%	FAST Team Supplies, Misc. Firefighter Equipment, Restilights, Leg suit
5-222-218	Contractual Services	\$2,958	\$3,160	\$3,636	\$3,008	\$4,175	\$539	14.82%	Copiers/Supplies/RJAR, Computer backup
5-222-222	Physicals	\$6,975	\$5,488	\$6,500	\$5,367	\$6,500	\$0	0.00%	Member Physicals
5-222-437	Supplies (Medical)	\$93	\$3,362	\$3,400	\$3,269	\$1,000	-\$2,400	-70.59%	Medical ET Bags, Misc Supplies
5-222-438	Chief's Account	\$2,490	\$2,504	\$2,500	\$922	\$2,500	\$0	0.00%	Fuel and Equipment
5-222-477	Expendables	\$4,816	\$4,908	\$5,400	\$3,511	\$5,400	\$0	0.00%	Cleaning Supplies, paper goods, batteries, etc
5-222-518	Training	\$6,397	\$6,562	\$6,500	\$6,096	\$7,400	\$900	13.85%	Firefighting Training, FAST Team Training, and EMS Training
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%	Equipment Maintenance of Small Engines, computers & Motor Repairs, Tires and Batteries,
5-222-619	Testing	\$5,666	\$5,878	\$7,660	\$3,889	\$6,300	-\$1,360	-17.75%	portral service, pump service Ladder Testing SL/MGL, Air Testing, Fire Extinguisher, SCBA Flow Testing, Compressor & Air testing
5-222-622	Radio Repair	\$5,167	\$6,052	\$4,800	\$5,902	\$4,800	\$0	0.00%	Repair Grant monies to replace Radio's reducing repair costs:Antenna, Portables, Radio Batteries, Alpha Daters, voice Dater, Repairs
	<b>Department Total</b>	<b>\$81,915</b>	<b>\$92,192</b>	<b>\$86,846</b>	<b>\$64,859</b>	<b>\$85,525</b>	<b>-\$1,321</b>	<b>-1.52%</b>	

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*	Comments and Clarifications
5-230-019	Equipment	\$7,686	\$4,082	\$6,875	\$5,205	\$6,525	-\$350	-5.09%	PPE Parts safety, gunny batt, CO meters, cold water halyards, hand tools, safety equip, tool batteries, power cords
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%	In-service EMS train 21&27, instructor fees, vehicle towing & supply
5-230-531	Insurance	\$10,392	\$8,167	\$8,350	\$7,769	\$8,555	\$205	2.46%	Vehicle Liability, Errors and Omissions, deductibles
5-230-623	Radio Repair	\$1,667	\$3,938	\$3,100	\$2,441	\$3,655	\$555	17.90%	installer/Repair/Portable batteries, replacement antennas, officer vests, cages
5-230-624	Repair/Maintenance of Equipment	\$7,717	\$18,801	\$10,925	\$2,843	\$10,850	-\$75	-0.69%	Brakes Rescue 127, max can replacement, Marine 127 tune-up, trailer maint
5-230-637	Biohazard Transportation	\$500	\$862	\$725	\$0	\$525	-\$200	-27.59%	Supp. Biohazard transportation, Salem School, Sta 21, 27
5-230-919	Uniforms	\$2,200	\$1,456	\$2,895	\$1,217	\$2,695	\$0	0.00%	Carer Staff Uniform Apparel, Suspend staff cov
	Department Total	\$39,594	\$40,770	\$41,395	\$25,666	\$41,705	\$310	0.75%	
<b>Department 240 Public Safety</b>									
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*	Comments and Clarifications
5-240-020	Communication Equipment	\$8,638	\$6,306	\$6,200	\$3,303	\$6,200	\$0	0.00%	Covers emergency communications equipment and tower maint.
5-240-220	911 Emergency Contract	\$39,074	\$39,920	\$47,211	\$45,076	\$45,000	-\$2,211	-4.68%	911 contract/required exps for new PSAP
5-240-420	Fire Marshall Expense	\$4,528	\$3,357	\$4,500	\$904	\$4,000	-\$500	-11.11%	New books, investigation, inspection supplies, training, uniforms, fire prevention materials.
5-240-421	Civil Preparedness Expense	\$7,550	\$11,993	\$7,600	\$6,376	\$9,000	\$1,500	20.00%	Emergency equipment and supplies
5-240-625	Alarm Maintenance	\$2,993	\$4,889	\$3,500	\$1,695	\$4,000	\$500	14.29%	Alarm Maintenance for all buildings
5-240-920	Fire Police	\$4,956	\$5,590	\$5,000	\$296	\$5,000	\$0	0.00%	Radio/Rep Maint/Materials
	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 3/1/2016 Budget	Proposed Budget 2016- 2017	\$ Variance*	% Variance*	Comments and Clarifications
5-310-021	Small & Gas Power Equipment	\$10,264	\$9,052	\$7,000	\$4,159	\$10,000	\$3,000	42.86%	All small electric and gas power equipment
5-310-023	Repair/Maint. Vehicles	\$64,594	\$55,087	\$62,000	\$37,783	\$68,000	\$6,000	9.68%	Maintenance of all PW vehicles \$52,000, Expenditor & Loader \$18,000
5-310-439	Materials	\$27,614	\$18,073	\$18,000	\$10,871	\$20,000	\$2,000	11.11%	Consumables, traffic signs, safety equip, etc.
5-310-441	Snow Removal Supplies	\$45,646	\$93,224	\$44,000	\$20,575	\$44,000	\$0	0.00%	Cost for treated sawsand
5-310-633	Field Maintenance	\$18,869	\$14,083	\$15,000	\$681	\$15,000	\$0	0.00%	Maintenance of all town owned parks and rec fields/property.
5-310-634	Oil/Road Repairs	\$48,970	\$54,995	\$93,000	\$38,666	\$76,500	-\$16,500	-17.74%	Maintenance/spot repairs, drainage & tree removal on all town roads
5-310-026	Mech/Equip/Tools	\$15,736	\$7,351	\$8,000	\$7,374	\$12,000	\$4,000	50.00%	Mechanic tools, equipment and fuel pump maint.
5-310-921	Engineering	\$6,592	\$12,843	\$7,500	\$2,603	\$7,500	\$0	0.00%	Engineering mostly for road work/issues
5-310-923	Uniforms, Meals and Supplies	\$6,804	\$7,955	\$7,000	\$5,185	\$8,500	\$1,500	21.43%	Clothing and OT meal allowance, DOT test, school and seminars
	<b>Department Total</b>	<b>\$245,086</b>	<b>\$272,663</b>	<b>\$261,500</b>	<b>\$127,897</b>	<b>\$261,500</b>	<b>\$0</b>	<b>0.00%</b>	

Department 410 Transfer Station										
Account	Description	Actual 2013-2014	Actual 2014 2015	Budget 2016	Budget 2015- 2016	Expenditures for 2015-2016 3/1/2016 Budget	Proposed Budget 2017	\$ Variance*	% Variance*	Comments and Clarifications
5-410-241	Management Contract	\$62,635	\$57,425	\$63,984		\$39,316	\$65,264	\$1,280	2.00%	Contract/payroll
5-410-442	Operating Costs	\$7,596	\$2,817	\$4,800		\$300	\$4,500	-\$300	-6.25%	Cost of DEP permits, additional employees for Amnesty day, misc supplies, e.g. passes, flyers, OC, recyclable programs.
5-410-541	Trash Bags	\$5,851	\$8,955	\$10,000		\$0	\$9,600	-\$400	-4.00%	Revenue off site expense
5-410-627	Maintenance and Improvements	\$13,167	\$27,566	\$5,900		\$5,155	\$5,900	\$0	0.00%	General Maintenance of site
5-410-628	Water Testing	\$3,875	\$3,976	\$4,600		\$3,424	\$4,500	-\$100	-2.17%	DEP requirements
5-410-922	Engineering	\$2,111	\$8,458	\$5,900		\$2,902	\$5,900	\$0	0.00%	Permit changes
5-410-930	Recyclable Tipping	\$0	\$0	\$0		\$0	\$0	\$0	0.00%	Contract
5-410-931	Bulky Waste Tipping	\$4,400	\$8,043	\$5,000		\$1,967	\$4,500	-\$500	-10.00%	Contract
5-410-932	Trash Tipping (CRRRA)	\$27,627	\$23,190	\$33,000		\$15,607	\$33,000	\$0	0.00%	Contract
5-410-933	Trash Hauling	\$8,163	\$8,171	\$10,000		\$4,835	\$10,000	\$0	0.00%	Contract
5-410-935	Bulky Waste Hauling	\$5,975	\$4,800	\$6,300		\$2,790	\$6,000	-\$300	-4.76%	Contract
5-410-935	Recyclable Hauling	\$13,799	\$12,067	\$13,000		\$5,623	\$12,500	-\$500	-3.85%	Contract
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%	
	<b>Department Total</b>	<b>\$159,094</b>	<b>\$169,704</b>	<b>\$166,584</b>		<b>\$83,961</b>	<b>\$165,864</b>	<b>-\$720</b>	<b>-0.43%</b>	

Department 600 Economic Development									
Account	Description	Actual 2013-2014	Actual 2014- 2015	Budget 2015- 2016	Expenditures for 2015-2016 3/1/2016 Budget	Proposed Budget 2016- 2017	\$ Variance*	% Variance*	Comments and Clarifications
5-600-223	Consulting	\$442	\$0	\$800	\$0	\$400	-\$400	-50.00%	Consultant
5-600-323	Dues & Education	\$175	\$0	\$400	\$0	\$300	-\$100	-25.00%	EDC-related Classes
5-600-498	Mailings & Materials	\$968	\$1,270	\$1,000	\$0	\$1,450	\$450	45.00%	Promotional Materials
	<b>Department Total</b>	<b>\$1,485</b>	<b>\$1,270</b>	<b>\$2,200</b>	<b>\$0</b>	<b>\$2,150</b>	<b>-\$50</b>	<b>-2.27%</b>	
<b>Department 610 Inland Wetlands Conservation Commission</b>									
5-610-261	Legal Service	\$0	\$0	\$500	\$409	\$300	-\$200	-40.00%	Pays for written opinions, research, appearance in court or at meetings as necessary.
5-610-324	Conferences	\$0	\$60	\$250	\$0	\$250	\$0	0.00%	Seminars/workshops, memberships, and subscriptions
5-610-525	WEO Mileage	\$754	\$1,000	\$500	\$0	\$500	\$0	0.00%	Mileage
5-610-523	GIS Expenses	\$1,122	\$857	\$150	\$1,000	\$1,000	\$850	566.67%	Software and hardware as necessary
5-610-941	Engineering	\$0	\$0	\$1,000	\$0	\$350	-\$650	-65.00%	Pays for professional engineers to review plans, prepare plans, visit/inspect sites, and attend meetings, as needed
	<b>Department Total</b>	<b>\$1,876</b>	<b>\$1,917</b>	<b>\$2,400</b>	<b>\$1,409</b>	<b>\$2,400</b>	<b>\$0</b>	<b>0.00%</b>	

Department 630 Planning and Zoning Commission										
Account	Description	Actual 2013-2014	Actual 2014- 2015	Budget 2015- 2016	Expenditures for 2015-2016 3/1/2016 Budget	Proposed Budget 2017	\$ Variance*	% Variance*	Comments and Clarifications	
5-630-224	Legal Services	\$9,116	\$12,280	\$15,000	\$13,275	\$15,000	\$0	0.00%	Consultations, court documents & reviews, written/telephonic & written corresp, and in court time as necessary	
5-630-325	ZEO Mileage/exp.	\$2,268	\$1,343	\$1,500	\$0	\$750	-\$750	-50.00%	ZEO Mileage	
5-630-425	Other	\$1,742	\$1,540	\$2,500	\$1,526	\$2,000	-\$500	-20.00%	Seminars, Training, and Membership dues	
5-630-924	Engineering	\$1,133	\$2,684	\$5,000	\$1,000	\$4,000	-\$1,000	-20.00%	Consult, Site verification, Drawing/Plan reviews, plan prep, Doc reviews/telephonic/Written/Correspond/Court time	
	<b>Department Total</b>	<b>\$14,259</b>	<b>\$17,847</b>	<b>\$24,000</b>	<b>\$15,801</b>	<b>\$21,750</b>	<b>-\$2,250</b>	<b>-9.38%</b>	See note on revenue	
<b>Department 640 Zoning Board of Appeals</b>										
5-640-226	Zoning Board of Appeals	\$45	\$240	\$800	\$278	\$800	\$0	0.00%	As needed for books, classes, and mileage	
	<b>Department Total</b>	<b>\$45</b>	<b>\$240</b>	<b>\$800</b>	<b>\$278</b>	<b>\$800</b>	<b>\$0</b>	<b>0.00%</b>		



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*	Comments and Clarifications	
5-810-830	Unanticipated Expenses	\$1,000	\$1,000	\$1,000	\$919	\$1,000	\$0	0.00%	Unanticipated Expenses	
	Department total	\$1,000	\$1,000	\$1,000	\$919	\$1,000	\$0	0.00%		
<b>Department 910 Interest Payments</b>										
5-910-000	2012 School Bond Payment	\$0	\$142,732	\$145,563	\$145,563	\$141,063	-\$4,500	-3.09%	School Bond Interest Payment	
5-910-992	East Lyme Debt Service Interest	\$39,017	\$14,740	\$14,740	\$14,740	\$8,671	-\$6,069	-41.17%	Library & Gadbois Property Bond (2005) - Paid off	
5-910-993	Library & Gadbois Property Bond	\$18,000	\$11,000	\$3,750	\$3,750	\$0	-\$3,750	-100.00%	Library & Gadbois Property Bond (2005) - Paid off in 2015	
5-910-010	School Bond Fees		\$500							
	Department Total	\$57,017	\$168,972	\$164,053	\$164,053	\$149,734	-\$14,319	-8.73%		

**Department 920 Principal Payable**

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*	Comments and Clarifications
5-920-000	School Bond Payment	\$0	\$0	\$0	\$0	\$300,000	\$300,000	0.00%	
5-920-993	Library & Gadbois Property Bond	\$200,000	\$200,000	\$200,000	\$200,000	\$0	-\$200,000	-100.00%	Library & Gadbois Property Bond (2005) - Paid off in 2015
5-920-994	ELHS Debt	\$47,689	\$71,966	\$71,966	\$71,965	\$78,035	\$6,069	8.43%	
	<b>Department Total</b>	<b>\$247,689</b>	<b>\$271,966</b>	<b>\$271,966</b>	<b>\$271,965</b>	<b>\$378,035</b>	<b>\$106,065</b>	<b>39.00%</b>	
<b>Department 925 - Capital Reserve Account</b>									
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*	Comments and Clarifications
5-925-000	Appropriation	\$50,000	\$0	\$0	\$0	\$0	\$0	0.00%	
	<b>Department Total</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	Reserve account for future capital expenses

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 2017	\$ Variance*	% Variance*	Comments and Clarifications	
926-95-10	Open Space Fund	\$1	\$1	\$0	\$1	\$0	\$0	0.00%	Accumulates funds for acquiring open space	
926-95-11	Land Acquisition Fund	\$1	\$1	\$0	\$1	\$0	\$0	0.00%		
	<b>Department Total</b>	<b>\$2</b>	<b>\$2</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>		
<b>Department 935 Revaluation</b>										
Account	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Expenditures for 2015-2016 Budget 3/1/2016	Proposed Budget 2017	\$ Variance*	% Variance*	Comments and Clarifications	
935-95-10	Appropriation	\$0	\$0	\$44,000	\$0	\$0	-\$44,000	100.00%		
	<b>Department Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$44,000</b>	<b>100.00%</b>		
<b>Total General Government</b>										
		\$3,297,167	\$3,468,045	\$3,621,087	\$2,062,948	\$3,701,017	\$79,930	2.30%		
	<b>Total BOE Budget</b>	<b>\$10,294,268</b>	<b>\$10,348,792</b>	<b>\$10,645,000</b>	<b>\$7,657,675</b>	<b>\$10,698,225</b>	<b>\$53,225</b>	<b>0.51%</b>		
<b>Grand Total Expenditures</b>										
		\$13,591,435	\$13,816,837	\$14,266,087	\$9,720,623	\$14,399,242	\$133,155	\$0		

Fund 100 - Department - Capital Expenditures							Comments and Clarifications
Account	Description	Budget 2013-2014	Budget 2014-2015	Budget 2015-2016	Expenditures 2015-2016	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			\$34,870	N/A		
Library	Interior Upgrade			\$9,652	N/A		
Library	Interior Upgrade-Carpet				N/A	\$15,805	
Recreation	Round Hill Rd Lighting		\$20,000		N/A		
Recreation	Playground on Round Hill Rd		\$45,000		N/A		
Recreation	Reimbursable Trail Grant			\$224,880	N/A		
Recreation	Volunteer Park Water/Septic and			\$46,000	N/A	\$54,000	
PW	PW Snow/Plow Truck	\$29,802	\$58,000	\$58,000	N/A	\$0	
PW	Used Forklift			\$40,000	N/A	\$0	
PW	Fuel System Replacement			\$81,000	N/A	\$0	
PW	Heavy Duty Dump Trailer 7X14'			\$9,000	N/A	\$0	
PW	Pave & Construct Drive @ Old Library			\$31,500	N/A	\$0	
PW	Pave dirt parking lot @ School			\$37,000	N/A	\$0	
PW	Pave & reclaim PW area			\$90,000	N/A	\$0	
PW	Pave & reclaim Salem Fire Dept			\$100,000	N/A	\$0	
PW	11 Foot Snow Plow				N/A	\$10,359	
PW	Zero turn mower				N/A	\$15,604	
PW	Tractor				N/A	\$30,022	
PW	PW Road Rehab	\$356,000	\$370,000	\$385,000	N/A	\$392,700	
SVFCO &	Hydraulic Rescue Tools/Exhaust Sys			\$51,000	N/A		
SVFCO &	SVFCO/ GLFCO Gear & Hoses	\$17,730	\$43,615		N/A		
SVFCO/GLVE	Joint Fire Training Building			\$30,000	N/A	\$25,000	
GLVFCO	Tanker Truck				N/A	\$225,000	
GLVFCO	Stationhouse telephone system				N/A	\$6,400	
GLVFCO	Slip resistant flooring install				N/A	\$26,000	
GLVFCO	Firefighting Turnout Gear and Hose				N/A	\$14,000	
SVFCO	Phone System		\$5,200		N/A		
SVFCO	Gear House			\$7,910	N/A	\$0	
SVFCO	Engine tanker				N/A	\$35,000	
SVFCO	Replacement gear and hose				N/A	\$10,000	
TOB	Town Office Bldg Boiler		\$25,000		N/A		
TOB/Multiple	Magnum 6000 Light tower, towable	\$18,287	\$17,165		N/A	\$5,000	
Mid-Yr Appropriation					N/A		
CAPITAL	Total Department 930	\$933,675	\$802,550	\$1,235,812	N/A	\$864,890	



Department 92 State/Federal Grants										
Account	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Revenue for 2015-2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	Comments and Clarifications	
001	Town Aid Road (TAR)	\$432,176	\$193,623	\$193,620	3/1/2016 \$193,672	\$184,000	-\$9,620	-4.97%		
002	Civil Preparedness	\$13,717	\$1,347	\$3,000	\$0	\$0	-\$3,000	-100.00%		
004	Payment in Lieu of Taxes (PILOT)	\$58,794	\$71,139	\$71,139	\$48,212	\$53,000	-\$18,139	-25.50%		
006	Tax Relief for the Elderly	\$14,511	\$15,251	\$18,000	\$0	\$18,000	\$0	0.00%		
007	Tax Relief for the Disabled	\$212	\$159	\$200	\$293	\$300	\$100	50.00%		
009	Pequot/Mohegan	\$17,051	\$21,968	\$21,968	\$6,617	\$18,286	-\$3,702	-16.85%		
011	LOCIP (Infra-structure)	\$0	\$0	\$33,666	\$0	\$32,676	-\$990	-2.94%		
014	Library Grant	\$4,751	\$3,692	\$2,400	\$2,174	\$2,000	-\$400	-16.67%		
0020	Telephone Access Line	\$11,116	\$10,540	\$12,000	\$0	\$12,000	\$0	0.00%		
0023	Veterans Tax Relief	\$3,625	\$1,645	\$2,000	\$3,043	\$3,000	\$1,000	50.00%		
099	Miscellaneous	\$607	\$1,040	\$1,000	\$1,070	\$1,000	\$0	0.00%		
0016	Office of Policy & Mgmt.(FEMA)	\$27,489	\$4,419	\$4,419	\$15,856	\$4,200	-\$219	-4.96%		
	Justice Assistance Grant	\$570								
	Department total	\$584,619	\$324,893	\$363,412	\$270,939	\$328,442	-\$34,970	-9.62%		
<b>Department 93 State/Federal Grants for Education</b>										
		Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Revenue for 2015-2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	Comments and Clarifications	
4-093-031	Transportation	\$44,760	\$36,006	\$36,078	3/1/2016 \$0	\$34,274	-\$1,804	-5.00%		
4-093-035	Education Equalization	\$3,109,562	\$3,143,786	\$3,114,216	\$1,557,108	\$3,114,216	\$0	0.00%		
4-093-036	Adult Education	\$3,669	\$3,218	\$3,195	\$2,724	\$3,200	\$5	0.16%		
4-093-151	Excess Cost Grant	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
	Department total	\$3,157,991	\$3,183,010	\$3,153,489	\$1,559,832	\$3,151,690	-\$1,799	-0.06%		Netted in BOE Out of District Costs \$309,299

**Department 94 Licenses & Permits**

Account	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Revenue for 2015-2016 3/1/2016	Proposed Budget 2017	\$ Variance*	% Variance*	Comments and Clarifications
041	Septic	\$1,775	\$0	\$0	\$0	\$0	\$0	0.00%	
042	Electrical	\$4,994	\$7,199	\$4,300	\$8,180	\$12,000	\$7,700	179.07%	
043	Plumbing	\$4,119	\$2,471	\$2,000	\$1,620	\$2,500	\$500	25.00%	
044	Heating	\$8,283	\$7,272	\$5,000	\$3,412	\$5,000	\$0	0.00%	
045	Wells	\$1,065	\$0	\$0	\$0	\$0	\$0	0.00%	
046	Zoning compliance	\$1,810	\$2,155	\$1,200	\$1,150	\$1,500	\$300	25.00%	
047	Building	\$64,253	\$45,751	\$30,000	\$25,335	\$35,000	\$5,000	16.67%	
048	Town Engineering Fees	\$0	\$0	\$175	\$0	\$175	\$0	0.00%	
049	Conveyance Tax	\$29,536	\$66,354	\$45,000	\$20,150	\$39,000	-\$6,000	-13.33%	
050	Pistol Permits/Sport Licenses	\$2,559	\$2,800	\$1,500	\$770	\$1,500	\$0	0.00%	
051	Warrant Fees	\$0	\$0	\$65	\$0	\$65	\$0	0.00%	
052	Landfill Fees - BW	\$7,243	\$7,672	\$8,000	\$5,398	\$8,000	\$0	0.00%	
053	Garbage Bag Revenue	\$38,448	\$38,283	\$30,000	\$26,388	\$38,000	\$8,000	26.67%	
0533	Tipping Hauling Fees	\$9,225	\$5,545	\$9,000	\$1,895	\$9,000	\$0	0.00%	
054	Misc./Other	\$4,095	\$1,890	\$1,400	\$594	\$1,400	\$0	0.00%	
	Department total	\$177,405	\$187,192	\$137,640	\$94,892	\$153,140	\$15,500	11.26%	

Department 95 Charges for Current Services										
Account	Description	Actual 2013-2014	Actual 2014- 2015	Budget 2015- 2016	Revenue for 2015-2016 3/1/2016	Proposed Budget 2016- 2017	\$ Variance*	% Variance*	Comments and Clarifications	
056	Recording Fees	\$17,957	\$14,586	\$15,000	\$11,792	\$15,000	\$0	0.00%		
057	Sale of Maps	\$405	\$385	\$700	\$391	\$700	\$0	0.00%		
058	Sale of Copies	\$4,996	\$4,888	\$5,000	\$3,025	\$5,000	\$0	0.00%		
059	Zoning Board of Appeals	\$680	\$400	\$500	\$0	\$500	\$0	0.00%		
060	Sale of Zoning Regulations	\$43	\$0	\$100	\$0	\$100	\$0	0.00%		
061	P&Z Commission	\$5,147	\$2,307	\$1,500	\$510	\$1,500	\$0	0.00%		
062	Inland Wetlands Comm. Fees	\$508	\$100	\$500	\$535	\$500	\$0	0.00%		
063	CFC Evacuation Fees	\$420	\$15	\$1,500	\$240	\$1,500	\$0	0.00%		
067	Charges for Curr Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
152	LOCIP dip Farm Fee	\$302	\$0	\$0	\$0	\$0	\$0	0.00%		
077	Historic Preservation	\$1,892	\$0	\$0	\$0	\$0	\$0	0.00%		
	Farmland Preservation	\$2,118	\$2,619	\$0	\$0	\$0	\$0	0.00%		
	Elec Registrar Fees	\$3,280	\$3,662	\$0	\$2,698	\$0	\$0	0.00%		
	Department Total	\$37,748	\$28,962	\$24,800	\$19,191	\$24,800	\$0	0.00%		
<b>Department 96 Revenue from use of Town Money</b>										
Account	Description	Actual 2013-2014	Actual 2014- 2015	Budget 2015- 2016	Revenue for 2015-2016 3/1/2016	Proposed Budget 2016- 2017	\$ Variance*	% Variance*	Comments and Clarifications	
	Premium on Bonds		\$166,018							
064	General Fund	\$6,780	\$7,140	\$6,000	\$4,968	\$6,940	\$940	15.67%		
065	Other Funds	\$97	\$99	\$60	\$0	\$60	\$0	0.00%		
	Department total	\$6,877	\$173,257	\$6,060	\$4,968	\$7,000	\$940	15.51%		

Department 97 Miscellaneous Revenue										
Account	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Revenue for 2015-2016	Proposed Budget 2016-2017	\$ Variance*	% Variance*	Comments and Clarifications	
070	Insurance Claims/Refunds	10,639	6,000	0	3/12016	0	\$0	0.00%		
071	Leases	1	1	1	4,935	1	\$0	0.00%		
072	Library Fees/Fines	13,214	14,373	16,204	11,578	16,204	\$0	0.00%		
073	Pavilion/Field Rental/Farmers Market	3,540	3,328	3,150	2,640	3,150	\$0	0.00%		
074	Recreation Fee Base Activities	15,990	11,604	20,000	6,265	20,000	\$0	0.00%		
075	Field Rental	525	1,732	3,000	300	3,000	\$0	0.00%		
076	Miscellaneous	5,454	6,482	5,000	28,681	5,000	\$0	0.00%		
077	Farmers Market Fees	390	0	0	0	0	\$0	0.00%		
	Department total	\$49,753	\$43,520	\$47,355	\$54,400	\$47,355	\$0	0.00%		
	Total Tax Revenue	\$10,971,381	\$11,340,498	\$11,233,043	\$10,632,736	\$11,233,043	\$0	0.00%		Carried forward from previous Year until Mill rate set.
	Total Misc Revenue	\$856,402	\$757,764	\$579,267	\$444,390	\$560,737	-\$18,530	-2.45%		
SUB-total	Total Municipal Revenue	\$11,827,783	\$12,098,262	\$11,812,310	\$11,077,126	\$11,793,780	-\$18,530	-2.45%		
SUB-total	Education Revenue	\$3,157,991	\$3,183,010	\$3,153,489	\$1,559,832	\$3,151,690	-\$1,799	-0.06%		
	Grand Total Revenue	\$14,985,774	\$15,281,272	\$14,965,799	\$12,636,958	\$14,945,470	-\$20,329	-0.14%		
	Transfer Funds Over/Grants or Capital	\$142,687								
	BALANCE	\$15,128,461								
	Combined Expenses	\$13,591,435	\$13,816,837	\$14,266,087	\$9,720,623	\$14,399,242				
	Capital	\$933,675	\$802,550	\$1,235,812	n/a	\$864,890				
	Combined Revenue	\$15,128,461	\$15,281,272	\$14,965,799	\$12,636,958	\$14,945,470				
	Balance	-\$603,351.00	-\$661,885.00	\$536,100.00	n/a	\$318,662.00				Shortfall based on previous year's Tax Revenue
<b>Department 98 Surplus</b>										
Account	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Revenue for 2015-2016	Proposed Budget 2016-2017	\$ Variance	% Variance		
98-800-0001	Use of Unassigned Fund	\$603,354	-\$29,954							
	Department total	\$603,354	-\$29,954							