

Town of Salem



Proposed 2020/2021 Municipal Budget Special Meeting May 28, 2020 7:00 PM

General Government: \$ 4,007,859
Board of Education: \$ 10,975,886
Capital Expenditures: \$ 1,136,143
\$ 16,119,888

PROPOSED BUDGET SUMMARY 2020-2021

Department	Actual 2017-2018	Actual 2018-2019	Budget 2019-20	Proposed Budget 2020-21	Increase Amount \$\$	Increase % 2020/21 VS 2019/20 Budget
Gen Govt (Includes Capital Prin & Interest)	3,635,282	3,726,984	3,941,003	4,007,859	66,856	1.70%
Capital	838,232	895,974	1,010,210	1,136,143	125,933	12.47%
BOE	10,430,334	10,376,941	10,425,292	10,975,886	550,594	5.28%
TOTAL EXPENDITURES	14,903,848	14,999,899	15,376,505	16,119,888	743,383	4.83%

TOWN OF SALEM 10 YEAR PRINCIPAL and INTEREST

ITEM	Field	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	TOTAL
	P	0	0	0	0	0	0	0	0	0	0	0
	I	0	0	0	0	0	0	0	0	0	0	0
	P	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	3,250,000
	I	95,063	82,063	71,506	64,188	55,250	45,500	35,750	26,000	15,844	5,281	496,844
	T	420,063	407,063	396,506	389,188	380,250	370,500	360,750	351,000	340,844	330,281	3,746,844

TOWN OF SALEM 10 YEAR CAPITAL PLAN

ITEM	Field	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	TOTAL
1	BOE Replace 1994 Roof Top/AC Units		152,000	152,000	152,000	152,000	152,000					760,000
2	BOE Replace 1994 Boilers			175,000								175,000
3	BOE Front & Back Lot - Pave, Mill, Strip, Curbing			82,500	82,500							165,000
4	BOE Generator Replacement			110,000	105,000							325,000
5	BOE Network Upgrades			52,860		95,000						147,860
6	BOE Replace Milestone Video Recording Server											52,860
7	BOE Bathroom Renovations			22,267								22,267
8	BOE Library Carpet			40,000	140,000							180,000
9	BOE Fuel Tank			17,500	17,292							34,792
10	BOE Gymnasium Sound System											17,500
11	BOE Clock System											100,000
12	BOE Computer/Tech Upgrade			41,190								41,190
13	BOE Corridor Loaders											150,000
14	BOE Teacher Retirement Incentive						395,000					395,000
15	BOE NEW Requests \$150K for doors, \$1.85Charm millwork						487,000					487,000
	SUB TOTAL BOE		307,500	494,419	560,690	414,500	247,000	487,000				2,511,109
16	Recreation Disc Golf			23,499								23,499
17	Recreation - Volunteer Park - Concession Stand/SUB TOTAL REC			45,000								45,000
	SUB TOTAL REC			68,499								68,499
18	PW Large Snow Plow Truck #2		66,000	66,000								132,000
19	PW Field Groomer		19,187									19,187
20	PW Front-End Loader		80,000	77,768								157,768
21	PW Large Snow Plow Truck #3				65,000	65,000						130,000
22	PW Over Ball Mower			90,000								90,000
23	PW Small Snow Plow Truck			85,000								85,000
24	PW Backhoe			85,000								85,000
25	PW Excavator			125,000								125,000
26	PW Large Snow Plow Truck #4 (3 year payoff)											195,000
27	PW Road Improvement			65,000								65,000
28	PW Fuel Tanks			493,829	446,585							940,414
29	PW Bingham Field Restoration (moved from BOE Capital)											493,829
	SUB TOTAL PW		318,871	433,572	437,829	446,585	455,517	663,920	546,398	493,829		3,168,000
30	GLVCO/SVFCO SCBA Replacement		37,077	120,000								157,077
31	GLVCO Slip Resistant Flooring Install/Maint (25/26)		11,000	11,000								22,000
32	GLVFCO Fire Fighting Turnout Gear and Hose		432,148	814,579	759,012	511,585	520,517					2,537,842
	SUB TOTAL GLVFCO		11,800	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	118,800
33	GLVFCO Seal Parking Lot											51,770
34	GLVFCO Building Roof Replacement											78,000
35	GLVFCO Replacement of F350 Forestry Truck											200,000
36	GLVFCO Fire Engine (3 year payoff)											214,000
	SUB TOTAL GLVFCO		23,300	65,770	14,000	124,000	192,000	269,800	214,000	214,000	14,000	1,344,870
37	SVFCO Engine Tanker		120,000	120,000								240,000
38	SVFCO Replacement Gear and Hose		15,000	15,000								30,000
39	SVFCO Replacement 2500 Gallon Tanker		135,000	135,000								270,000
	SUB TOTAL SVFCO		270,000	270,000								540,000
40	Gen Govt Library HVAC Replacement Sys											200,000
41	Gen Govt Library Fuel Tanks											5,000
42	Gen Govt Town Hall Roof											20,000
	SUB-TOTAL GENERAL GOVT		240,195	220,000								460,195
	SUB-TOTAL ALL Other		1,136,143	1,798,367	1,468,702	1,311,229	1,220,585	1,427,317	892,920	777,398	522,066	11,438,456
	TOTAL Capital and Principal and Interest		1,556,286	2,205,430	1,865,608	1,700,516	1,600,835	1,797,817	1,244,378	1,118,242	852,347	15,185,299

***40-50% possible State funding

Tot
#REF!
15,185,299

Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications
Department 100 Selectman									
5-100-201	Membership Fees	\$5,419	\$5,419	\$5,419	\$5,620	\$5,620	\$0	0.00%	SE Ct Council of Govt/COST
5-100-301	Mileage	\$1,035	\$932	\$328	\$960	\$960	\$0	0.00%	Mileage - First Selectman's travel
5-100-401	Other Expenses	\$931	\$688	\$503	\$900	\$900	\$0	0.00%	Supplies
	Department total	\$7,385	\$7,039	\$6,250	\$7,480	\$7,480	\$0	0.00%	
Department 105 Salaries									
5-105-000	Selectmen (2 to 4)	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
5-105-100	First Selectman	\$65,693	\$67,343	\$30,662	\$69,323	\$69,323	\$0	0.0%	
5-105-100	Acting Selectman	\$0	\$0	\$0	\$0	\$5,600	\$5,600	0.0%	Prior to 2009 funded at \$10,000
5-105-101	Admin. Assistants/Senior Liaison	\$33,815	\$36,090	\$10,995	\$36,434	\$37,418	\$984	2.7%	
5-105-102	Town Clerk	\$49,077	\$50,310	\$22,907	\$51,840	\$53,240	\$1,400	2.7%	
5-105-103	Town Clerk Assistants	\$14,142	\$15,117	\$5,936	\$14,834	\$15,235	\$401	2.7%	
5-105-104	Tax Collector	\$49,165	\$50,359	\$22,445	\$51,840	\$53,240	\$1,400	2.7%	
5-105-105	Asst Tax Collector/Now Certified TC	\$25,249	\$29,834	\$18,457	\$27,402	\$28,142	\$740	2.7%	
5-105-105	Assessor	\$45,900	\$45,996	\$23,461	\$52,000	\$53,404	\$1,404	2.7%	
5-105-106	Assessor Asssts/CCMA I - increased hrs	\$26,029	\$28,410	\$10,484	\$23,942	\$24,588	\$646	2.7%	
5-105-107	Treasurer	\$16,671	\$17,993	\$8,306	\$18,778	\$19,285	\$507	2.7%	
5-105-108	Financial/HR Administrative	\$48,960	\$49,795	\$23,922	\$52,340	\$53,753	\$1,413	2.7%	
5-105-109	Reg. Of Voters	\$12,651	\$13,024	\$5,905	\$13,350	\$13,710	\$360	2.7%	
5-105-111	Sanit. / Bid. Of.	\$40,144	\$36,172	\$18,254	\$45,598	\$46,829	\$1,231	2.7%	
5-105-113	Recording Secretaries	\$6,473	\$6,575	\$4,523	\$8,040	\$8,257	\$217	2.7%	
5-105-114	Administrative Part time	\$10,552	\$9,493	\$5,163	\$12,168	\$12,497	\$329	2.7%	
5-105-115	Recreation Coordinator	\$5,346	\$5,014	\$2,407	\$10,400	\$10,681	\$281	2.7%	
5-105-116	Public Works	\$333,722	\$330,615	\$133,796	\$358,466	\$368,145	\$9,679	2.7%	Union Contract
5-105-117	Public Works Dir	\$15,557	\$15,942	\$7,174	\$16,438	\$16,882	\$444	2.7%	
5-105-118	Public Works Summer Help	\$7,343	\$5,950	\$0	\$7,855	\$8,067	\$212	2.7%	
5-105-119	On Call Program	\$59,249	\$62,532	\$10,461	\$60,200	\$60,200	\$0	-100.0%	Moved to Dept 240
5-105-120	Fire Marshall/CP	\$19,802	\$21,289	\$12,144	\$20,900	\$21,484	\$584	2.7%	
5-105-121	EMT/Maintenance	\$135,156	\$140,104	\$60,269	\$137,800	\$149,260	\$11,460	8.3%	Union Contract
5-105-123	Library Salaries	\$56,510	\$59,050	\$25,593	\$62,900	\$64,598	\$1,698	2.7%	\$ PT staff
5-105-124	Head Librarian	\$55,647	\$57,127	\$26,906	\$60,790	\$62,431	\$1,641	2.7%	
	Department Total	\$1,432,253	\$1,455,134	\$490,170	\$1,213,638	\$1,196,049	-\$17,589	-1.4%	
	Animal Control Officer								
Union Contracts account for 43% of Payroll-Public Works & EMT/Maintainers									
Total of 13 Full time employees-(Reduced from 17 FT employees in 2009)									

Department 110 Building Official/Sanitarian										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-110-402	Bldg. Official Expenses	\$3,041	\$1,847	\$146	\$3,003		\$4,281	\$1,278	42.56%	Office Supplies, Inspection Supplies, Memberships, Bldg Official Mileage Field & Code books
	Department Total	\$3,041	\$1,847	\$146	\$3,003		\$4,281	\$1,278	42.56%	
Department 112 Town Clerk										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-112-143	Vital Statistics	\$235	\$126	\$0	\$30		\$30	\$0	0.00%	Vital fees to Other Towns/Qu prnts to CT DPH
5-112-303	Conf/Mileage/Dues	\$1,294	\$1,011	\$962	\$1,525		\$1,550	\$25	1.64%	CTCA & NL County Dues , NE Assn. of Clerks , Clerk Conference, CM Convention, Education
5-112-433	Ledgers (Books)	\$14,296	\$14,509	\$8,904	\$14,090		\$14,065	-\$25	-0.18%	NewVision software & Annual Audit & Review of Land Records, Archival Suppl & Restora, Microfilm&Scanning and maps Film storage, Map machine maint.
	Department Total	\$15,825	\$15,646	\$9,866	\$15,645		\$15,645	\$0	0.00%	

Department 114 Treasurer/Auditor/BOF										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications	
5-114-204	Contract (Auditor)	\$34,327	\$30,417	\$11,500	\$35,857	\$36,789	\$932	2.53%	Auditor, CPA Services	
5-114-304	Mileage	\$209	\$280	\$106	\$250	\$280	\$30	10.71%	Mileage/Treas HR Finance	
5-114-454	Expenses/Town Report	\$1,605	\$1,120	\$0	\$1,400	\$1,300	-\$100	-7.69%	Producing Town Report (limited printed copies due to availability online) Classes/workshops for Treas/HR/Finance	
	Department Total	\$36,141	\$31,817	\$11,606	\$37,507	\$38,369	\$862	2.30%		
Department 116 Assessor										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications	
5-116-205	Bd. of Assessment Appeals	\$2,947	\$2,306	\$547	\$1,900	\$1,900	\$0	0.00%	Advertising /mailings	
5-116-305	Conf/Mileage/Dues	\$2,559	\$1,180	\$577	\$2,900	\$2,300	-\$600	-20.69%	For education, dues and training. Mandatory for Assessor to maintain certification. CE/ED/Binding Guides	
5-116-405	Binding/DMV Expenses	\$919	\$1,342	\$250	\$1,350	\$1,950	\$500	44.44%	This covers Grand List Binding and the DMV Program. New investigative tool LexisNexis	
5-116-435	Ledgers /Mapping	\$10,375	\$11,962	\$1,838	\$10,450	\$10,450	\$0	0.00%	For software licensing (Vision) and Professional Services used for revising maps and ledgers/GEO Sys/Arc GIS	
5-116-436	Vision & Software System	\$0	\$0	\$21,158	\$14,500	\$4,500	-\$10,000	-68.97%	Recent partial upgrade of system completed includes Cloud	
	Department Total	\$16,800	\$16,790	\$24,380	\$31,100	\$21,100	-\$10,000	-32.15%		

Department 126 Town Counsel										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-126-202	Labor Relations	\$9,397	\$1,808	\$8,140	\$10,800	\$3,600	\$3,600	-\$7,200	-66.67%	Contract Negotiation/Labor issues
5-126-208	Town Issues	\$21,299	\$21,916	\$11,745	\$29,300	\$21,000	\$21,000	-\$8,300	-28.33%	Town's legal issues
	Department Total	\$30,696	\$23,724	\$19,885	\$40,100	\$24,600	\$24,600	-\$15,500	-38.65%	
Department 134 -- Town Office Operation										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-134-209	Misc. Services	\$630	\$468	\$223	\$400	\$400	\$400	\$0	0.00%	Town stationery and envelopes, plaques
5-134-211	Town/Commission Printing	\$2,276	\$2,793	\$559	\$1,300	\$1,700	\$1,700	\$400	30.77%	Legal Notices-Required
5-134-212	Town/Commission Advertising	\$7,086	\$6,806	\$2,477	\$5,100	\$5,600	\$5,600	\$500	9.80%	CBS map printer, Delage-lease, A&A
5-134-249	Copier Cost	\$7,706	\$8,815	\$4,004	\$6,960	\$8,200	\$8,200	\$1,240	17.82%	Maintenance
5-134-259	Cleaning Services and supplies	\$543	\$999	\$149	\$250	\$5,250	\$5,250	\$5,000	2000.00%	Town Hall/Library/Center School/BOE removed funding
5-134-269	Water Treatment	\$4,244	\$4,514	\$2,072	\$4,200	\$4,500	\$4,500	\$300	7.14%	Culligan-Libr, TOB, PW WB Crystal Rock, Alison Cleaning Supp
5-134-299	Computer Expense	\$43,424	\$45,359	\$24,712	\$49,550	\$49,550	\$49,550	\$0	0.00%	YucaTech Computer Services, Comcast, Virtual Town Hall, Gov Website, Walsh Gems Financial
5-134-409	Office Supplies	\$8,592	\$8,714	\$3,988	\$8,800	\$8,800	\$8,800	\$0	0.00%	Office supplies
5-134-479	Payroll Service	\$9,300	\$9,550	\$4,610	\$10,000	\$8,000	\$8,000	-\$2,000	-20.00%	Payroll Services
5-134-499	Postage	\$13,669	\$10,151	\$1,746	\$11,100	\$11,800	\$11,800	\$700	6.31%	Mailing-Postage for Library, TOB, Tax Collector, Delinquent Taxes, Assessor
	Department Total	\$97,470	\$97,969	\$44,550	\$97,660	\$103,800	\$103,800	\$6,140	6.29%	

Department 135 Municipal Building Maintenance									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-135-210	Maintenance Contracts	\$10,022	\$10,296	\$4,170	\$10,050	\$9,500	-\$550	-5.47%	Contract - Library's HVAC Town Hall Small Boiler
5-135-608	Exterminator Services	\$2,208	\$2,101	\$1,371	\$2,400	\$2,400	\$0	0.00%	Waltham Services-TOB(S)/FC/GLVCO/Library
5-135-609	Building Maintenance	\$34,822	\$35,326	\$18,129	\$33,000	\$35,000	\$2,000	6.06%	Maintaining of all Town buildings
5-135-6135	Quarterly Water Testing	\$1,777	\$973	\$0	\$3,380	\$3,000	-\$380	-11.24%	Quarterly required testing on town owned water systems
	Department Total	\$48,829	\$48,696	\$23,670	\$48,830	\$49,900	\$1,070	2.19%	
Department 138 Employee Benefits									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Proposed Budget 2019-2020	Proposed Budget 2019-2020	\$ Variance*	% Variance*	Comments and Clarifications
5-138-800	FICA (ER Portion)	\$71,857	\$73,704	\$31,137	\$74,604	\$74,285	-\$319	-0.43%	FICA (ER portion)
5-138-801	Medicare (ER Portion)	\$16,809	\$17,237	\$7,281	\$17,448	\$17,373	-\$75	-0.43%	Medicare (ER Portion)
5-138-802	Insurance (PHS & BC Dent)	\$148,499	\$170,186	\$75,667	\$211,921	\$232,689	\$20,768	9.80%	Health Insur 9.8%FY 2021
5-138-803	Pension	\$46,215	\$44,016	\$18,344	\$50,490	\$59,920	\$9,430	18.68%	Pension
5-138-804	Unemployment	\$7,697	\$4,920	\$0	\$3,550	\$4,000	\$450	12.68%	Unemployment
5-138-805	Firemen Awards	\$7,150	\$6,250	\$0	\$8,000	\$8,250	\$250	3.13%	Emer Service Stipends, Fireman Awards, Pd FF Gear
	Department Total	\$298,227	\$318,313	\$132,429	\$366,013	\$396,517	\$30,504	8.33%	
**Projections from Health Insurance updated on 2/29/20 is for a 9.8% increase.									
(Dept. 138 - Employee Benefits was budgeted for \$416,018 in FY 2011/2012)									

Department 140 Utilities									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications
5-140-700	Telephone TOB	\$6,600	\$6,856	\$3,658	\$6,700	\$6,900	\$200	2.99%	
5-140-702	Telephone Library	\$2,151	\$1,291	\$1,291	\$2,100	\$2,200	\$100	4.76%	
5-140-703	Telephone GLFCO	\$1,955	\$1,369	\$1,369	\$2,000	\$2,300	\$300	15.00%	
5-140-704	Telephone SVFCO	\$1,239	\$1,290	\$970	\$1,700	\$1,800	\$100	5.88%	
5-140-706	Telephone Transfer Station	\$616	\$478	\$270	\$500	\$500	\$0	0.00%	
5-140-707	Mobile Phone PW/TOB	\$4,200	\$3,717	\$1,501	\$4,200	\$4,200	\$0	0.00%	
5-140-708	Mobile Phone SVFCO	\$2,574	\$3,180	\$1,119	\$1,950	\$2,300	\$350	17.95%	
5-140-709	Heat, Center School	\$1,006	\$762	\$135	\$826	\$838	\$12	1.45%	
5-140-710	Heat TOB	\$5,884	\$5,247	\$1,426	\$6,700	\$6,000	-\$700	-10.45%	
5-140-712	Heat New Library	\$12,428	\$11,638	\$4,619	\$12,900	\$12,700	-\$200	-1.55%	
5-140-713	Heat GLVFCO	\$7,224	\$5,550	\$1,495	\$6,800	\$6,400	-\$400	-5.88%	
5-140-714	Heat SVFCO	\$5,771	\$6,614	\$1,637	\$5,700	\$7,270	\$1,570	27.54%	
5-140-715	Heat Public Works	\$6,684	\$5,660	\$1,204	\$5,500	\$6,248	\$748	13.60%	
5-140-720	Electricity TOB	\$15,755	\$15,703	\$4,508	\$12,900	\$13,980	\$1,080	8.37%	
5-140-721	Electricity Old Library	\$548	\$548	\$244	\$550	\$600	\$50	9.09%	
5-140-722	Electricity New Library	\$18,551	\$18,213	\$4,327	\$14,900	\$14,900	\$0	0.00%	
5-140-723	Electricity GLVFCO	\$7,364	\$8,342	\$2,784	\$7,700	\$8,000	\$300	3.90%	
5-140-724	Electricity SVFCO	\$9,578	\$7,893	\$3,156	\$9,700	\$9,200	-\$500	-5.15%	
5-140-725	Electricity PW	\$11,564	\$10,334	\$4,700	\$9,800	\$10,710	\$910	9.29%	
5-140-726	Electricity Transfer Station	\$3,125	\$2,929	\$772	2800	\$3,000	\$200	7.14%	
5-140-727	Electricity Rec Fields	\$1,890	\$1,787	\$764	\$1,700	\$1,900	\$200	11.76%	
5-140-730	Gas/Fuel Security/Fire Marshal	\$776	\$483	\$119	\$767	\$600	-\$167	-21.77%	
5-140-733	Gas/Fuel GLVFCO/Ambulance	\$6,227	\$7,020	\$1,634	\$5,881	\$7,000	\$1,119	19.03%	
5-140-733	GAS/Fuel SVFCO	\$2,257	\$3,398	\$959	\$3,778	\$4,100	\$322	8.52%	
5-140-734	Gas/Fuel PW	\$17,188	\$18,502	\$3,490	\$19,592	\$19,892	\$300	1.53%	
	Veh Fuel T/B Allocated Quarterly		\$18,065						
	Department totals	\$153,135	\$151,032	\$66,336	\$147,644	\$153,538	\$5,894	3.99%	Dept Allocas Quarterly 60%/BOE

Department 152 Town Services										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2019-2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-152-810	Historical Society	\$600	\$600	\$600	\$600	\$600	\$300	-\$300	-50.00%	Donation
5-152-811	Cemeteries	\$900	\$1,300	\$31	\$1,000	\$1,000	\$1,000	\$0	0.00%	Donation
5-152-812	Senior Services	\$5,345	\$4,745	\$2,745	\$7,240	\$9,910	\$9,910	\$2,670	36.88%	Senior Transport services program, Senior Donation, Expanded activities
5-152-813	Gardner Lake Authority	\$5,160	\$14,102	\$0	\$7,900	\$8,000	\$8,000	\$100	1.27%	Water Quality/Police Patrol
5-152-814	Health Services	\$27,357	\$28,144	\$20,529	\$27,778	\$29,077	\$29,077	\$1,299	4.68%	Uncas Health District/Health Services
5-152-815	Memorial Day/Bicentennial Celebration	\$600	\$8,600	\$122	\$600	\$600	\$600	\$0	0.00%	Memorial Day
5-152-816	Pavilion/Community Events and "Our Town Salem"	\$2,720	\$3,940	\$947	\$2,700	\$3,500	\$3,500	\$800	29.63%	"Our Town" quarterly distribution
5-157-000	ACO Agreement - new in 2016-17	\$12,350	\$10,206	\$2,608	\$11,948	\$12,306	\$12,306	\$358	3.00%	Animal Control Regionalized with Montville
5-152-826	Planning Services	\$37,056	\$30,126	\$6,320	\$42,000	\$42,000	\$42,000	\$0	0.00%	SECCOG Agreement
	Department Total	\$92,088	\$101,775	\$33,902	\$101,766	\$106,693	\$106,693	\$4,927	4.84%	
Department 157 Regional Services										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2019-2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-157-820	Women's Center/Safe Futures	\$700	\$700	\$0	\$700	\$700	\$700	\$0	0.00%	Donation
5-157-821	T.V.C.C.A.	\$1,025	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%	Donation
5-157-822	Adult Ed	\$3,400	\$4,000	\$0	\$3,400	\$4,066	\$4,066	\$666	19.59%	Reimbursement from the State/pass through BOE
5-157-824	Regional Probate	\$3,181	\$3,209	\$0	\$3,650	\$3,650	\$3,650	\$0	0.00%	Salem %
5-157-825	SECTER	\$1,453	\$1,453	\$1,453	\$1,453	\$1,453	\$1,453	\$0	0.00%	Dues
5-157-828	Homeless Shelter	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	0.00%	Regional Allocation
	Department Total	\$9,759	\$10,362	\$2,453	\$10,203	\$11,869	\$11,869	\$1,666	16.33%	

Department 158 Library										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications	
5-158-015	Equipment	\$7,031	\$6,412	\$4,580	\$6,275	\$9,275	\$1,000	12.08%	(4) Computers @ \$1000 each for Computers; Desk, Saleen01, Saleen 02 to be replaced in 2020 per replacement schedule, VirusShield, Bibliom., TechSoup, Leases, Maint, Supp. Unanticipated Repairs	
5-158-315	Conf/Mileage/Dues	\$1,593	\$1,384	\$1,284	\$1,800	\$1,600	-\$200	-11.11%	ALA & OLC Membership & workshops/conf.	
5-158-415	Other Expenses	\$2,244	\$1,807	\$1,344	\$2,000	\$2,000	\$0	0.00%	CT GEN internet, Misc Exps	
5-158-458	Supplies	\$2,940	\$2,465	\$1,239	\$2,700	\$2,700	\$0	0.00%	Library Supplies	
5-158-515	Circulation Materials	\$14,878	\$16,715	\$10,773	\$16,550	\$16,650	\$100	0.60%	Books, movies, media, Overdrive, LP, etc Junior Library Guild, children's book subscription WT-Cox Periodical Subs	
5-158-615	Bibliomation Service Fees	\$5,019	\$5,170	\$5,325	\$5,325	\$5,500	\$175	3.29%	Bibliomation Annual Contract (Circ. & Cataloging Network)	
	Department Total	\$33,705	\$33,953	\$24,545	\$36,650	\$37,725	\$1,075	2.93%		
Department 210 Security										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications	
5-210-016	Equipment	\$5,049	\$1,500	\$375	\$1,000	\$1,000	\$0	0.00%	Radio	
5-210-216	Resident Troopers	\$270,493	\$293,842	\$603	\$334,498	\$346,546	\$12,048	3.60%	Reflects State of CT cost-share to Towns paying 85% of full Salary and Benefits	
5-210-416	Other Expenses (Supplies)	\$0	\$425	\$412	\$1,000	\$1,000	\$0	0.00%	Office supplies	
5-210-616	Maintenance	\$0	\$124	\$0	\$400	\$1,000	\$600	150.00%	Calibration, Speed Trailer	
	Department Total	\$275,542	\$295,891	\$1,390	\$336,898	\$349,546	\$12,648	3.75%		

Department 220 Gardner Lake Fire Company									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications
5-220-436	Chief's Account	\$2,804	\$2,270	\$59	\$2,500	\$2,500	\$0	0.00%	Mileage, meetings, and training Subscriptions Dues and permits
	DEPT TOTAL	\$2,804	\$2,270	\$59	\$2,500	\$2,500	\$0	0.00%	

Department 222 Salem Fire Department									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-222-017	GLVFC Equipment	\$6,529	\$3,594	\$100	\$3,895	\$3,500	-\$395	-10.14%	Replacement & Equipment Hand tools/cover tools
5-222-018	SVFC Equipment	\$4,706	\$8,892	\$6,437	\$7,500	\$6,800	-\$700	-9.33%	FAST Team Supplies, Misc. Firefighter Equipment, flashlights, hand tools
5-222-217	GLVFC Professional Fees	\$1,843	\$1,339	\$3,314	\$3,300	\$3,450	\$150	4.55%	Legal Atty /Anti Virus Prog/Computer Rep & Maint
5-222-218	SVFC Professional Fees	\$3,475	\$3,404	\$3,197	\$3,500	\$4,200	\$700	20.00%	Copier&suppl/MVR/IAR, Computer backup
5-222-222	SVFC Physicals	\$6,015	\$3,992	\$2,413	\$6,000	\$5,000	-\$1,000	-16.67%	Member Physicals
5-222-223	GLVFC Physicals	\$4,012	\$1,626	\$743	\$6,470	\$6,225	-\$245	-3.79%	Annual NFPADOT CDL, members physicals, spots and co pay reimbursement
5-222-437	Supplies (Medical) SVFC	\$183	\$353	\$61	\$1,000	\$1,200	\$200	20.00%	Misc Supplies, ballistic vest
5-222-438	Chief's Account	\$2,592	\$2,596	\$966	\$2,500	\$3,000	\$500	20.00%	Fuel/Maint/Equipment/light/siren repair
5-222-477	SVFC Expendables	\$6,451	\$5,223	\$2,875	\$5,500	\$5,500	\$0	0.00%	Cleaning Suppl/lat supp/paper goods/batteries
5-222-478	GLVFC Expendables	\$3,738	\$4,075	\$2,333	\$3,610	\$3,710	\$100	2.77%	Oil Dry, Haz-mat Pads, toilet tissue, paper towels, cleaning supplies, Water treatment system
5-222-518	SVFC Training	\$10,692	\$8,202	\$4,756	\$7,800	\$7,800	\$0	0.00%	Firefighting Training, FAST Team Training, and EMS Training/Management
5-222-519	GLVFC Training	\$6,799	\$10,601	\$1,335	\$7,875	\$8,375	\$500	6.35%	Fire training FF1&2 Class/ Driver training Q/CDL Officer training Fire Officer 1, Fire Instr 1 /Haz Mat Aw&oper class/Training materials, copies, supp
5-222-529	SVFC Insurance	\$22,617	\$23,699	\$27,520	\$30,000	\$30,000	\$0	0.00%	Building, Auto, Sickness & Health
5-222-230	GLVFC Insurance	\$22,883	\$23,636	\$26,975	\$25,627	\$25,827	\$200	0.78%	Emergency Veh/Gen Lab Sta.27
5-222-434	GLVFC Fire Wells	\$531	\$2,017	\$0	\$1,925	\$1,925	\$0	0.00%	Install and maintain fittings and equip.
5-222-618	SVFC Repair/ Maintenance of Equipment								Equipment Maint small Engines, computer & motor repairs, Veh batteries, Aerial service, pump service, meter maint., Ladder tires & Hurst tool service
5-222-625	GLVFC Vehicle Maintenance	\$24,478	\$33,316	\$15,965	\$20,125	\$21,125	\$1,000	4.97%	Prev repair/main/Engine tank 127/Tanker 127/Forestry 127/Portable pumps
5-222-619	SVFC Testing	\$14,560	\$7,464	\$5,948	\$8,235	\$8,035	-\$200	-2.43%	Ladder Testing, SCBA Flow Testing, Compressor service & Air testing, Extinguishers
5-222-620	GLVFC Testing	\$4,486	\$4,353	\$4,944	\$4,800	\$5,500	\$700	14.58%	Annual NFPFA /DOT OSHA Testing, SCBA pump hose, CO meters, Scott meter
5-222-622	SVFC Radio Repair	\$5,782	\$4,785	\$3,810	\$5,500	\$5,100	-\$400	-7.27%	Portable radios, Radio repairs, radio batteries, Alpha pagers, voice pager repairs
5-222-623	GLVFC Radio Repair	\$3,742	\$3,586	\$208	\$3,385	\$3,425	\$40	1.19%	Emerg. Lights & Radios & sirens/install and repair portable radio batts & replacement
5-222-827	GLVFC Building Maintenance	\$2,000	\$3,219	\$0	\$3,370	\$3,335	-\$35	-1.04%	Building maintenance: Repair services, OH doors, Maint Agreem.
	Department Total	\$165,821	\$166,632	\$122,047	\$171,167	\$172,157	\$990	0.58%	

Department 230 Ambulance										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2019-2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-230-019	Equipment	\$6,642	\$6,460	\$1,615	\$6,785		\$6,385	-\$400	-5.90%	Rope Rescue replacement, hand tools, tool batt's/Water Rescue PPE /Safety /Gurney batteries/Cold Water rescue PPE/safety harnesses/Equipment
5-230-519	Training	\$5,604	\$10,577	\$5,704	\$9,500		\$9,890	\$390	4.11%	In-service EMS train, EMT, EMTR Classes, Training material, Copies, Trav reimburse.
5-230-531	Insurance	\$7,561	\$7,418	\$5,438	\$8,307		\$8,432	\$125	1.50%	Vehicle Liability, Marine 127, Rescue, Service, UTV 127, Errors and Omissions
5-230-605	Biohazard Transportation	\$153	-\$148	\$88	\$725		\$725	\$0	0.00%	Supp. Biohazard transportation, Salem School, GL Fire
5-230-623	Radio Repair	\$1,929	\$2,912	\$1,005	\$3,500		\$3,500	\$0	0.00%	Installation/Repair/portable batteries, replacement antennae's, officer vech, pagers
5-230-624	Repair/Maintenance of Equipment	\$13,381	\$10,153	\$7,824	\$15,775		\$15,450	-\$325	-2.06%	Prev. Maint & Repair/ Brakes Rescue127/ Service 127/Marine 127 /Jlt 127/Trailer maint X3/ Lucas Heart Device contract & Stryker Lifting Device contract
5-230-919	Uniforms	\$1,455	\$2,821	\$0	\$1,920		\$2,125	\$205	10.68%	On-Call staff attire, Pers Prot Equip, clothing/footwear
	Department Total	\$36,725	\$40,193	\$21,674	\$46,512		\$46,507	\$5	-0.01%	
Department 240 Public Safety										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2019-2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-240-020	Communication Equipment	\$10,477	\$5,223	\$4,314	\$7,200		\$7,200	\$0	0.00%	Emergency communications equipment and tower maint
5-240-220	911 Emergency Contract	\$32,328	\$27,296	\$16,774	\$28,300		\$21,900	-\$6,400	-22.61%	911 Contract/required expenses
5-240-420	Fire Marshall Expense	\$3,316	\$3,986	\$745	\$3,300		\$3,300	\$0	0.00%	New books, investigation, inspection supplies, training, uniforms, fire prevention materials
5-240-421	Civil Preparedness Expense	\$11,340	\$15,600	\$3,899	\$12,400		\$12,400	\$0	0.00%	Emergency equipment and supplies
5-240-625	Alarm Maintenance	\$6,411	\$3,265	\$8,020	\$6,400		\$6,400	\$0	0.00%	Alarm Maintenance for all buildings
5-240-920	Fire Police	\$1,832	\$4,608	\$0	\$5,000		\$5,000	\$0	0.00%	Radio/Rep Maint/Materials
5-240-921	Fire Training Building	\$0	\$3,771	\$1,030	\$1,600		\$1,600	\$0	0.00%	Expenses for Fire Training Building maint
5-240-960	Gear-FF/EMT	\$0	\$0	\$0	\$6,000		\$6,000	\$6,000	0.00%	Required Gear for Paid FF/EMT
5-240-970	On-Call Nominal Fee	\$0	\$0	\$0	\$0		\$60,000	\$60,000	0.00%	Restructure from Dept 105 -Volunteer Nominal Fees
	Department Total	\$65,704	\$63,949	\$34,782	\$64,200		\$123,800	\$59,600	92.83%	

Department 310 Public Works									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-310-021	Small & Gas Power Equipment	\$18,662	\$4,484	\$4,920	\$8,900	\$9,200	\$300	3.37%	All small electric and gas power equipment
5-310-023	Repair/Maint Vehicles	\$60,659	\$82,538	\$33,085	\$59,000	\$69,000	\$0	0.00%	Maintenance of all PVV vehicles
5-310-026	Mech/Equip/Tools	\$11,106	\$7,525	\$1,494	\$11,000	\$9,500	-\$1,500	-13.64%	Mechanic tools, equipment and fuel pump maint.
5-310-439	Materials	\$23,028	\$22,743	\$5,686	\$21,000	\$23,000	\$2,000	9.52%	All oth Supp, Consumables, traffic signs, safety equip, etc.
5-310-441	Snow Removal Supplies	\$99,908	\$42,823	\$13,557	\$53,000	\$53,000	\$0	0.00%	Cost for treated salt/sand
5-310-633	Field Maintenance	\$14,734	\$17,933	\$4,654	\$14,600	\$14,600	\$0	0.00%	Maintenance of all town owned parks and rec fields/property /tree removal
5-310-634	Oil/Road Repairs	\$18,566	\$67,427	\$17,412	\$67,000	\$67,000	\$0	0.00%	Maintenance/spot repairs, drainage & tree removal on all town roads
5-310-921	Engineering	\$3,420	\$6,332	\$854	\$4,800	\$4,800	\$0	0.00%	Engineering primarily for road work/issues
5-310-923	Uniforms, Meals and Supplies	\$7,184	\$4,578	\$3,330	\$9,900	\$6,850	-\$50	-0.72%	Clothing and OI meal allowance, DOT test, school and seminars
	Department Total	\$251,267	\$255,383	\$84,992	\$256,200	\$256,950	\$750	0.29%	
Department 410 Transfer Station									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-410-241	Management Contract	\$60,562	\$61,675	\$36,673	\$69,259	\$69,000	-\$259	-0.37%	Contract
5-410-442	Operating Costs	\$8,100	\$3,579	\$54	\$3,900	\$3,900	\$0	0.00%	Cost of DEEP permits, additional employees for Amnesty day, misc supplies, IE passes, flyers, OC recyclable programs
5-410-541	Trash Bags	\$9,397	\$9,385	\$0	\$8,400	\$8,600	\$200	2.38%	Revenue off sets expense
5-410-627	Maintenance and Improvements	\$3,000	\$3,215	\$0	\$3,000	\$4,000	\$1,000	33.33%	General Maintenance of site
5-410-628	Water Testing	\$4,115	\$3,806	\$1,774	\$4,200	\$4,300	\$100	2.38%	DEEP requirements
5-410-922	Engineering	\$1,702	\$823	\$829	\$3,500	\$2,600	-\$900	-25.71%	Cost of Permit changes
5-410-931	Bulky Waste Tipping	\$5,553	\$6,101	\$3,212	\$6,400	\$6,500	\$100	1.56%	
5-410-932	Trash Tipping (CRRA)	\$28,852	\$26,868	\$12,135	\$30,000	\$30,000	\$0	0.00%	
5-410-933	Trash Hauling	\$7,831	\$7,194	\$3,561	\$8,200	\$8,000	-\$200	-2.44%	
5-410-935	Bulky Waste Hauling	\$4,731	\$4,782	\$1,896	\$5,500	\$5,500	\$0	0.00%	
5-410-935	Recyclable Hauling	\$10,761	\$17,847	\$8,527	\$13,842	\$13,842	\$0	0.00%	
5-410-936	Toxic Waste	\$8,365	\$4,115	\$2,193	\$4,900	\$4,900	\$0	0.00%	
5-410-937	CFC Evacuation Response	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department Total	\$152,969	\$149,190	\$70,854	\$161,101	\$161,142	\$41	0.03%	
Dept 410-Transfer Station in FY 2009/10 was \$190,686									
Enhanced Recycling and Compacting Recyclables Saves \$\$\$									

Department 600 Economic Development									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications
5-600-223	Consulting	\$791	\$1,100	\$0	\$500	\$500	\$0	0.00%	Consultant
5-600-323	Dues & Education	\$0	\$60	\$0	\$200	\$0	-\$200	-100.00%	EDC-related Classes
5-600-498	Mailings & Materials	\$500	\$340	\$564	\$1,000	\$1,115	\$115	11.50%	Promotional Materials
	Department Total	\$1,291	\$1,500	\$564	\$1,700	\$1,615	-\$85	-5.00%	
Department 610 Inland Wetlands Conservation Commission									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications
5-610-261	Legal Service	\$0	\$1,800	\$0	\$1,000	\$1,000	\$0	0.00%	Written opinions, research, appearance in court or at meetings as necessary/prep as necessary
5-610-324	Conferences	\$0	\$40	\$0	\$250	\$250	\$0	0.00%	Seminars/workshops, memberships, and subscriptions
5-610-523	GIS Expenses	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%	Software and hardware as necessary
5-610-525	WEO Mileage	\$0	\$0	\$0	\$200	\$200	\$0	0.00%	Mileage
5-610-941	Engineering	\$0	\$0	\$0	\$750	\$750	\$0	0.00%	Professional engineers to review plans, prepare plans, visit/inspect sites, attend meetings
	Department Total	\$1,000	\$2,840	\$1,000	\$3,200	\$3,200	\$0	0.00%	

Department 630 Planning and Zoning Commission									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications
5-630-224	Legal Services	\$9,758	\$8,910	\$1,875	\$10,000	\$10,000	\$0	0.00%	Consultations, court documents & reviews, written/telephonic & written corresp. and in court time as necessary
5-630-325	ZEO Mileage/exp.	\$0	\$854	\$0	\$1,000	\$1,000	\$0	0.00%	ZEO Mileage
5-630-425	Other	\$1,550	\$1,587	\$1,204	\$1,500	\$1,500	\$0	0.00%	Seminars, Training, and Membership dues
5-630-430	Planning of Conservation & Development	\$0	\$0	\$0	\$0	\$400	\$400	0.00%	Dev. Costs, outreach, postage, copying
5-630-824	Engineering	\$3,109	\$2,078	\$0	\$2,000	\$2,000	\$0	0.00%	Consult, Site verification, Drawing/Plan reviews, plan prep., Doc reviews/Telephonic/Written/Correspond/Court time
	Department Total	\$14,417	\$13,429	\$3,079	\$14,500	\$14,900	\$400	2.76%	
Department 640 Zoning Board of Appeals									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications
5-640-226	Zoning Board of Appeals	\$110	\$800	\$0	\$800	\$800	\$0	0.00%	As needed for books, classes, and mileage
	Department Total	\$110	\$800	\$0	\$800	\$800	\$0	0.00%	

Department 810 Unanticipated Expenses										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2020	2019 Budget 2020	2020 Budget 2021	\$ Variance*	% Variance*	Comments and Clarifications
5-810-830	Unanticipated Expenses	\$1,000	\$1,170	\$150	\$1,000	\$1,000	\$1,000	\$0	0.00%	Unanticipated Expenses
	Department total	\$1,000	\$1,170	\$150	\$1,000	\$1,000	\$1,000	\$0	0.00%	
Department 910 Interest Payments										
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Proposed Budget 2019-2020	Proposed Budget 2019-2020	Proposed Budget 2019-2020	\$ Variance*	% Variance*	Comments and Clarifications
5-910-000	2012 School Bond Payment	\$132,063	\$121,063	\$108,063	\$108,063	\$108,063	\$95,063	-\$13,000	-12.03%	School Bond Interest Payment
5-910-992	East Lyme Debt Service Interest	\$4,601	\$1,733	\$0	\$0	\$0	\$0	\$0	0.00%	East Lyme Debt Serv Int
	Department Total	\$136,664	\$122,796	\$108,063	\$108,063	\$108,063	\$95,063	-\$13,000	-12.03%	

Department 920 Principal Payable									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Budget 2019-2020	Budget 2019-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-920-000	School Bond Payment	\$300,000	\$325,000	\$325,000	\$325,000	\$325,000	\$0	0.00%	School Bond Pmt
5-920-994	ELHS Debt	\$82,104	\$84,972	\$0	\$86,706	\$0	-\$86,706	-100.00%	ELHS Debt Service
	Department Total	\$382,104	\$409,972	\$325,000	\$411,706	\$325,000	-\$86,706	-21.06%	
Department 925 - Capital Reserve Account									
Account	Description	Actual 2017-2018	Actual 2018-2019	Expenditures 2019-20 Budget As of 12.18.19	Proposed Budget 2019-2020	Proposed Budget 2019-2021	\$ Variance*	% Variance*	Comments and Clarifications
5-925-000	Appropriation	\$0	\$0	\$0	\$1	\$1	\$0	0.00%	Reserve account for future capital expenses
	Department Total	\$0	\$0	\$0	\$1	\$1	\$0	0.00%	

Fund 100 - Department - Capital Expenditures									
Account	Description	Actual 2017-2018	Actual 2018-2019	Capital 2019-20 Budget As of 12. 18. 19	Capital Budget 2019-2020	Capital Budget 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
BOE	Replace 1994 Roof & AC Units		\$152,000		\$152,000	\$0			
BOE	Media Rep/Filter Refurb	\$6,924				\$40,000			
BOE	Fuel Tank Replacement					\$17,500			
BOE	Clock System					\$0			
BOE	Sound System Gymnasium					\$100,000			
BOE	Tech purchase-pads for K & Gr 1					\$0			
BOE	Front & Back lot-Pave, Mill,					\$0			
BOE	Carpet Replacement					\$150,000			
BOE	Teacher Retirement Plan					\$200,000			
Town Library	HVAC Fuel Replacement Sys					\$5,000			
Town Library	Fuel Tanks					\$0			
Recreation	Disc Golf					\$0			
Recreation	Rep/Resurface Basketball/Rec Courts	\$21,000				\$0			
Recreation	Vol Park					\$37,077			
PW	Fuel Tanks		\$45,000		\$62,000	\$66,000			
PW	PW Snow/Plow Truck		\$408,565		\$380,536	\$318,071			
PW	PW Road Rehab	\$400,554							
PW	Large Snowplow truck #1	\$62,000							
PW	Commercial Mower				\$22,602				
PW	Pick up truck				\$28,308				
PW	Parking lot - SVFC				\$49,000				
PW	Bingham Field Restoration				\$11,000				
SVFCO & GLVFCO	Hydraulic Rescue Tools/Exhaust Sys	\$48,964			\$48,964				
SVFCO & GLVFCO	SVFCO Gear & Hoses	\$12,000	\$15,000		\$15,000	\$13,000			
SVFCO	SBCA Replace/Grant appropriation				\$14,000	\$11,800			
GLVFCO	GLVFC Gear and Hoses				\$55,500	\$11,500			
GLVFCO	Rescue Boat								
GLVFCO	Scott RIT Pack Replacement	\$13,000							
GLVFCO	Tanker truck	\$222,000	\$120,000						
GLVFCO	Firefighting Turn out gear	\$14,000	\$14,000						
GLVFCO	Thermal imaging Cameras (2)	\$7,800	\$5,445						
SVFCO	Engine tanker				\$120,000	\$120,000			
SVFCO	F350 - Replace MRV R-1				\$62,300				
SVFCO	Storage building	\$20,000	\$25,000						
TOB	Roof					\$36,195			
TOB	Mid-Yr Appropriation - Folder/tax bills	\$9,990							
TOTAL CAPITAL		\$838,232	\$895,974	\$0	\$1,010,210	\$1,136,143	\$125,933	12.47%	
Total General Government		\$3,635,282	\$3,726,984	\$1,771,149	\$3,941,004	\$4,007,859	\$66,855	1.70%	
Total BOE		\$10,430,334	\$10,376,941	\$4,100,379	\$10,425,292	\$10,975,886	\$550,594	5.28%	Does not incl. Sal increase 2021-See 5-810-830
Expenditures -									
Grand Total Expenditures		\$14,903,848	\$14,999,899	\$5,871,528	\$15,376,506	\$16,119,888	\$743,382	4.83%	

Account	Department 91 General Property Taxes							Comments and Clarifications
	Description	Actual 2017-2018	Actual 2018-2019	Revenue 2019-20 Budget As of 12.18.19	Budget Revenue 2019-2020	Proposed Revenue 2020-2021	\$ Variance*	% Variance*
1010	General Property Taxes, Current Year	\$11,648,542	\$11,714,121	\$6,763,284	\$11,747,532	\$11,969,630	\$222,098	1.89%
1020	General Property Taxes prior years	\$133,934	\$154,958	\$37,427	\$140,000	\$70,000	-\$70,000	-50.00%
1030	Interest on General Property Taxes	\$73,064	\$79,601	\$23,339	\$60,000	\$50,000	-\$10,000	-16.67%
1040	Liens	\$1,452	\$1,104	\$357	\$1,000	\$1,000	\$0	0.00%
1050	MV Supplement	\$138,114	\$135,665	\$6,370	\$100,000	\$75,000	-\$25,000	-25.00%
1070	MV Interest	\$3,991	\$3,810	\$659	\$2,600	\$2,600	\$0	0.00%
1080	Refunds- Curr Yr	\$0	-\$13,761	-\$7,915	\$0	\$0	\$0	0.00%
1085	Refunds- Prev Yr	\$0	-\$4,160	-\$1,860	\$0	\$0	\$0	0.00%
	Subtotal Gen Property Taxes Curr Year	\$11,648,542	\$11,700,360	\$6,763,284	\$11,747,532	\$11,969,630	\$222,098	1.89%
	Subtotal Gen Property Taxes Prior Years	\$350,555	\$370,998	\$68,152	\$303,600	\$198,600	-\$105,000	-34.6%
	Total Department 91	\$11,999,097	\$12,071,358	\$6,821,661	\$12,051,132	\$12,168,230	\$117,098	1.0%

Department 92 State/Federal Grants									
Account	Description	Actual 2017-2018	Actual 2018-2019	Revenue 2019-20 Budget As of 12.18.19	Budget Revenue 2019-2020	Proposed Revenue 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
012	Munic Grants	\$34,145	\$0	\$0	\$4,066	\$4,066	\$0	0.00%	
001	Town Aid Road(TAR)	\$193,591	\$193,591	\$0	\$193,591	\$193,591	\$0	0.00%	
0016	Office of Policy & Mgmt (FEMA)	\$4,699	\$0	\$0	\$0	\$0	\$0	0.00%	
002	Civil Preparedness			\$0	\$0	\$0	\$0	0.00%	
0020	Telephone Access Line	\$8,075	\$7,696	\$0	\$7,000	\$7,619	\$619	8.84%	
0023	Veterans Tax Relief	\$5,152	\$4,686	\$0	\$4,000	\$4,000	\$0	0.00%	
004	Payment in Lieu of Taxes (PILOT)	\$32,633	\$35,653	\$35,653	\$33,620	\$35,653	\$2,033	6.05%	
006	Tax Relief for the Elderly			\$0	\$300	\$150	-\$150	-50.00%	
007	Tax Relief for the Disabled	\$295	\$333	\$0	\$0	\$150	\$150	0.00%	
009	Pequot/Mohegan	\$18,219	\$7,370	\$0	\$7,370	\$3,720	-\$3,650	-49.53%	
011	LOCIP (Infra-structure)	\$922	\$0	\$0	\$33,620	\$33,620	\$0	0.00%	
014	Library Grant	\$1,560	\$144,028	\$132,694	\$2,200	\$2,200	\$0	0.00%	
099	Miscellaneous - Municipal Stability Grant	\$1,638	\$19,619	\$789	\$132,694	\$132,694	\$0	0.00%	
	Reimbursable Trail Grant/				\$0	\$0	\$0	0.00%	
	Department total	\$300,925	\$412,926	\$169,136	\$418,461	\$417,463	-\$998	-0.24%	
Department 93 State/Federal Grants for Education									
Account	Description	Actual 2017-2018	Actual 2018-2019	Revenue 2019-20 Budget As of 12.18.19	Budget Revenue 2019-2020	Proposed Revenue 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
4-093-031	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
4-093-035	Education Equalization	\$2,618,081	\$2,727,638	\$656,563	\$2,527,257	\$2,523,674	-\$3,583	-0.14%	Actual for 19/20 \$2,621,550
4-093-036	Adult Education	\$4,304	\$5,666	\$2,738	\$4,066	\$4,066	\$0	0.00%	
4-093-151	Excess Cost Grant	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Special Education	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
4-093	Grants - Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Teacher's Retirement Contribution	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department total	\$2,622,385	\$2,733,304	\$659,301	\$2,531,323	\$2,527,740	-\$3,583	-0.14%	

Department 94 Licenses & Permits									
Account	Description	Actual 2017-2018	Actual 2018-2019	Revenue 2019-20 Budget As of 12.18.19	Budget Revenue 2019-2020	Proposed Revenue 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
042	Electrical	\$7,902	\$7,354	\$6,500	\$7,000	\$7,000	\$0	0.00%	
043	Plumbing	\$3,186	\$2,116	\$2,076	\$2,500	\$2,500	\$0	0.00%	
044	Heating	\$7,452	\$6,522	\$6,208	\$6,000	\$6,000	\$0	0.00%	
045	Wells	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
046	Zoning compliance	\$1,975	\$1,312	\$650	\$1,400	\$1,400	\$0	0.00%	
047	Building	\$46,879	\$48,259	\$32,416	\$40,000	\$40,000	\$0	0.00%	
048	Town Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
049	Conveyance Tax	\$63,622	\$55,310	\$24,155	\$50,000	\$50,000	\$0	0.00%	
050	Pistol Permits/Sport Licenses	\$2,520	\$3,010	\$1,400	\$2,000	\$2,000	\$0	0.00%	
051	Warrant Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
052	Landfill Fees - BW	\$7,437	\$7,992	\$3,075	\$7,000	\$7,000	\$0	0.00%	
053	Garbage Bag Revenue	\$39,622	\$39,933	\$16,612	\$36,000	\$36,000	\$0	0.00%	
0533	Tipping Hauling Fees	\$5,139	\$6,421	\$2,454	\$4,000	\$4,000	\$0	0.00%	
054	Misc./Other	\$491	\$2,680	\$2,685	\$1,000	\$1,000	\$0	0.00%	
	Department total	\$186,225	\$180,309	\$98,231	\$156,900	\$156,900	\$0	0.00%	

Department 95 Charges for Current Services										
Account	Description	Actual 2017-2018	Actual 2018-2019	Revenue 2019-20 Budget As of 12.18.19	Budget Revenue 2019-2020	Proposed Revenue 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications	
056	Recording Fees	\$18,911	\$16,720	\$9,198	\$15,000	\$16,000	\$1,000	6.67%		
057	Sale of Maps	\$486	\$518	\$190	\$400	\$300	-\$100	-25.00%		
058	Sale of Copies	\$4,458	\$3,988	\$2,397	\$4,000	\$2,500	-\$1,500	-37.50%		
059	Zoning Board of Appeals	\$1,489	\$1,140	\$0	\$200	\$100	-\$100	-50.00%		
060	Sale of Zoning Regulations	\$310	\$0	\$0	\$150	\$0	-\$150	-100.00%		
061	P&Z Commission	\$0	\$1,672	\$461	\$400	\$400	\$0	0.00%		
062	Inland Wetlands Comm. Fees	\$330	\$450	\$290	\$300	\$300	\$0	0.00%		
063	CFC Evacuation Fees	\$845	\$1,065	\$1,165	\$750	\$750	\$0	0.00%		
067	Elec Registra Fees	\$4,256	\$3,336	\$2,150	\$3,200	\$3,500	\$300	9.38%		
152	LOCIP cip Farm Fee	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
	Farmland Preservation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
	Department Total	\$30,885	\$28,889	\$15,871	\$24,400	\$23,850	-\$550	-2.25%		
Department 96 Revenue from use of Town Money										
Account	Description	Actual 2017-2018	Actual 2018-2019	Revenue 2019-20 Budget As of 12.18.19	Budget Revenue 2019-2020	Proposed Revenue 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications	
064	Premium on Bonds General Fund	\$67,390	\$94,198	\$43,664	\$65,000	\$10,000	-\$55,000	-84.62%		
065	Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
	Department total	\$67,390	\$94,198	\$43,664	\$65,000	\$10,000	-\$55,000	-84.62%		

Department 97 Miscellaneous Revenue									
Account	Description	Actual 2017-2018	Actual 2018-2019	Revenue 2019-20 Budget As of 12.18.19	Budget Revenue 2019-2020	Proposed Revenue 2020-2021	\$ Variance*	% Variance*	Comments and Clarifications
070	Insurance Claims/Refunds	8,133	8,684	9,656	6,000	7,000	\$1,000	16.67%	
071	Leases	0	0	0	0	0	\$0	0.00%	
072	Library Fees/Fines/Bozrah	12,843	12,896	10,513	14,200	10,000	-\$4,200	-29.58%	
073	Pavilion/Field Rental/Farmers Market	3,080	720	-120	3,150	0	-\$3,150	-100.00%	
074	Recreation Fee Base Activities	16,579	14,427	1,918	17,000	5,500	-\$11,500	-67.65%	
075	Field Rental	5,895	1,950	0	4,000	0	-\$4,000	-100.00%	
076	Miscellaneous/Other	46,627	15,281	15,635	5,000	11,500	\$6,500	130.00%	
	Department total	\$93,157	\$53,958	\$37,602	\$49,350	\$34,000	-\$15,350	-31.10%	
SUB-total	Total Tax Revenue	\$11,999,097	\$12,071,358	\$6,821,661	\$12,051,132	\$12,168,230	\$117,098	0.97%	
SUB-total	Total Misc Revenue	\$678,582	\$770,280	\$364,504	\$714,111	\$642,213	(\$71,898)	-10.07%	
SUB-total	Total Municipal Revenue	\$12,677,679	\$12,841,638	\$7,186,165	\$12,765,243	\$12,810,443	\$45,200	0.35%	
Closed CIP Projects Bal per BOF/Aud	Funds Transfer from Oth	\$0	\$0	\$0	\$14,000	\$0	(\$14,000)	0.00%	
SUB-total	Education Revenue	\$2,622,385	\$2,733,304	\$659,301	\$2,531,323	\$2,527,740	(\$3,583)	-0.14%	
TOTAL REVENUE		\$15,300,064	\$15,574,942	\$7,845,466	\$15,310,566	\$15,338,183	\$27,617	0.18%	
BALANCE									
	Combined Expenses	\$14,903,848	\$14,999,899	\$5,871,528	\$15,376,506	\$16,119,888	\$743,382	4.83%	
	Combined Revenue	\$15,300,064	\$15,574,942	\$7,845,466	\$15,310,566	\$15,338,183	\$27,617	0.18%	
	Balance								
Department 98 Surplus		\$396,216	\$575,043	\$1,973,938	-\$65,940	-\$781,705	-\$715,765	1085.48%	