Town of Salem

2019/2020 Budget
May 1, 2019
Town Meeting
7 PM

General Government:	$ 3,916,004
Board of Education:	$ 10,425,292
Capital Expenditures:	$ 1,010,210
	$ 15,351,506

Department 100 Selectman

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-100-201	Membership Fees	$5,419	$5,419	$5,419	$5,892	$5,620	-$272	-4.62%	CCM,SCCOG, COST
5-100-301	Mileage	$1,062	$1,035	$373	$960	$960	$0	0.00%	Mileage - First Selectman's travel
5-100-401	Other Expenses	$1,379	$931	$195	$900	$900	$0	0.00%	Supplies
	Department total	$7,860	$7,385	$5,987	$7,752	$7,480	-$272	-3.51%	

Department 105 Salaries

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-105-000	Selectmen (2 to 4)	$0	$0		$0	$0	$0	0.00%	
5-105-100	First Selectman	$66,924	$65,693	$40,124	$67,304	$69,323	$2,019	3.00%	
5-105-101	Admin. Assistants/Senior Liaison	$32,521	$33,815	$21,065	$35,373	$36,434	$1,061	3.00%	
5-105-102	Town Clerk	$49,272	$49,077	$29,975	$50,281	$51,840	$1,559	3.10%	
5-105-103	Town Clerk Assets	$13,980	$14,142	$8,523	$14,401	$14,834	$433	3.01%	
5-105-104	Tax Collector	$49,321	$49,165	$30,004	$50,330	$51,840	$1,510	3.00%	
5-105-105	Asst Tax Collector/Now Certified TC	$22,678	$25,249	$17,416	$26,604	$27,402	$798	3.00%	Certification
5-105-106	Assessor	$42,993	$45,300	$34,819	$43,381	$52,000	$8,619	19.87%	
5-105-107	Assessor Assts/CCMA I Increased hrs	$29,917	$26,029	$18,870	$30,181	$23,942	-$6,239	-20.67%	CCMA II Certification
5-105-108	Treasurer	$16,643	$16,671	$10,718	$17,978	$18,778	$800	4.45%	Increased duties
5-105-109	Financial/HR Administrative	$49,208	$48,960	$28,913	$50,815	$52,340	$1,525	3.00%	
5-105-110	Reg. Of Voters	$12,503	$12,651	$7,782	$12,961	$13,350	$389	3.00%	
5-105-111	Sanit. / Bld. Off.	$34,848	$40,144	$20,165	$44,270	$45,598	$1,328	3.00%	
5-105-113	Recording Secretaries	$6,883	$6,473	$3,800	$7,806	$8,040	$234	3.00%	
5-105-114	Administrative Part time	$11,415	$10,552	$3,689	$11,842	$12,168	$326	2.75%	
5-105-115	Recreation Coordinator	$7,886	$5,346	$2,948	$10,100	$10,400	$300	2.97%	
5-105-116	Public Works	$330,982	$333,722	$174,894	$348,025	$358,466	$10,441	3.00%	Union Contract
5-105-117	Public Works Dir	$15,324	$15,557	$9,501	$15,959	$16,438	$479	3.00%	
5-105-118	Public Works Summer Help	$7,329	$7,343	$5,950	$7,626	$7,855	$229	3.00%	
5-105-119	On Call Program	$54,157	$59,249	$37,378	$58,150	$60,200	$2,050	3.53%	$5000 to be pd by GLVFC
5-105-120	Fire Marshall/CP	$20,886	$19,802	$10,788	$20,369	$20,900	$531	2.61%	
5-105-121	EMT/Maintenance	$130,576	$135,156	$82,140	$131,244	$137,800	$6,556	5.00%	Union Contract
5-105-123	Library Salaries	$56,951	$56,510	$33,515	$59,926	$62,900	$2,974	4.96%	8 PT staff
5-105-124	Head Librarian	$54,854	$55,647	$33,633	$59,026	$60,790	$1,764	2.99%	
	Department Total	$1,118,051	$1,132,253	$666,610	$1,173,952	$1,213,638	$39,686	3.38%	
	Animal Control Officer	$7,620							
		$1,125,671							

Union Contracts account for 41% 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 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-110-402	Bldg. Official Expenses	$2,187	$3,041	$761	$3,803	$3,003	-$800	-21.04%	Office Supplies, Inspection Supplies, Memberships, Bldg Official Mileage Field & Code books
	Department Total	**$2,187**	**$3,041**	**$761**	**$3,803**	**$3,003**	**-$800**	**-21.04%**	

Department 112 Town Clerk

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-112-143	Vital Statistics	$374	$235	$78	$190	$30	-$160	-84.21%	Vital fees to Other Towns/Qu pmts to CT DPH
5-112-303	Conf/Mileage/Dues	$1,281	$1,294	$690	$1,275	$1,525	$250	19.61%	CTCA & NL County Dues , NE Assn. of Clerks , Clerk Conference, CM Convention, Education
5-112-433	Ledgers (Books)	$14,370	$14,296	$8,169	$14,180	$14,090	-$90	-0.63%	NewVision software & Annual Audit & Review of Land Records, Archival Supp& Restora, Microfilm&Scanning and maps Film storage, Map machine maint.
	Department Total	**$16,025**	**$15,825**	**$8,937**	**$15,645**	**$15,645**	**$0**	**0.00%**	

Department 114 Treasurer/Auditor/BOF

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*		Comments and Clarifications
5-114-204	Contract (Auditor)	$29,589	$34,327	$12,287	$34,900	$35,857	$957	2.74%		Auditor, CPA Services
5-114-304	Mileage	$109	$209	$94	$1,120	$250	-$870	-77.68%		Mileage/Treas HR Finance
5-114-454	Expenses/Town Report	$1,831	$1,605	$650	$965	$1,400	$435	45.08%		Producing Town Report (limited printed copies due to availability online) Classes\ workshops for Treas/HR/Finance
	Department Total	**$31,529**	**$36,141**	**$13,031**	**$36,985**	**$37,507**	**$522**	**1.41%**		

Department 116 Assessor

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*		Comments and Clarifications
5-116-205	Bd. of Assessment Appeals	$1,633	$2,947	$983	$2,050	$1,900	-$150	-7.32%		Advertising /mailings
5-116-305	Conf/Mileage/Dues	$2,593	$2,559	$879	$3,700	$2,900	-$800	-21.62%		For education, dues and training. Mandatory for Assessor/Asst Assessor to maintain certification.
5-116-405	Binding/DMV Expenses	$984	$919	$490	$1,100	$1,350	$250	22.73%		This covers Grand List Binding and the DMV Program. Budget request is base on actual costs.
5-116-435	Ledgers /Mapping	$11,586	$10,375	$11,662	$9,940	$10,450	$510	5.13%		For software licensing (Vision) and Professional Services used for revising maps and ledgers.
5-116-436	Vision 8 Software System	$0	$0	$0	$0	$14,500	$14,500	0.00%		Next year drops to $4,500 Required Upgrade
	Department Total	**$16,796**	**$16,800**	**$14,014**	**$16,790**	**$31,100**	**$14,310**	**85.23%**		

Department 118 Tax Collector

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-118-306	Conf/Mileage/Dues	$1,113	$1,325	$141	$2,465	$2,465	$0	0.00%	NE Regional Conf., 2.5days, CTX Annual Conf., 2.5days, Dues, Spring & Fall Meetings, Mileage, Mlg
5-118-406	Supplies	$9,137	$1,245	$639	$1,800	$1,800	$0	0.00%	Binders & Release Pads, Trip Deposit Ticket books, Office Supplies not provided by TOB
5-118-456	Tax Bills	$2,997	$11,368	$0	$9,140	$9,140	$0	0.00%	Tax Bill & Rate Book Paper, Rate Book Binding, Walsh Web Maint.
5-118-466	DMV Expenses	$0	$250	$0	$250	$250	$0	0.00%	DMV Online Service fee
	Department Total	$13,247	$14,188	$780	$13,655	$13,655	$0	0.00%	

Department 122 Registrar

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-122-207	Election Workers	$3,183	$2,250	$4,075	$4,430	$5,278	$848	19.14%	Elections include 2 primaries, 1 election & 1 referendum. EDR & AB Counters omitted in error in previous Dept Budgets
5-122-307	Conf/Mileage/Dues	$4,613	$2,590	$712	$3,822	$2,904	-$918	-24.02%	Conferences/mileage/dues-reduced registrar training/reduced Registrar Training/ Continuing Education; Moved Moderator Training to Elec exp
5-122-407	Other Expenses	$358	$210	$1,263	$400	$400	$0	0.00%	Copier maint. Toner, ballot pens
5-122-457	Election Expenses	$2,943	$3,666	$4,191	$4,763	$5,353	$590	12.39%	Memory cards, Ballot Printing, IVS, Moderator & EMS Training
5-122-467	Canvass Expenses	$52	$60	$60	$100	$100	$0	0.00%	Canvass exps
	Department Total	$11,149	$8,776	$10,301	$13,515	$14,035	$520	3.85%	

Department 126 Town Counsel

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-126-202	Labor Relations	$4,128	$9,397	$0	$2,800	$2,800	$0	0.00%	Contract Negotiation/Labor issues
5-126-208	Town Issues	$26,429	$21,299	$7,581	$17,300	$17,300	$0	0.00%	Town's legal issues
	Department Total	$30,557	$30,696	$7,581	$20,100	$20,100	$0	0.00%	

Department 134 -- Town Office Operation

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-134-209	Misc. Services	$800	$630	$176	$400	$400	$0	0.00%	
5-134-211	Town/Commission Printing	$827	$2,276	$828	$1,300	$1,300	$0	0.00%	Town stationary and envelopes, plaques
5-134-212	Town/Commission Advertising	$5,425	$7,086	$4,049	$5,000	$5,100	$100	2.00%	Legal Notices-Required
5-134-249	Copier Cost	$6,711	$7,706	$5,379	$6,850	$6,960	$110	1.61%	CBS Printers (5 printers), CBS map printer , Delage-lease , A&A Maintenance
5-134-259	Cleaning Services and supplies	$613	$543	$103	$800	$250	-$550	-68.75%	Town Hall/Library/Center School
5-134-269	Water Treatment	$4,169	$4,244	$2,595	$4,100	$4,200	$100	2.44%	Culligan-Libr, TOB, PW WB Crystal Rock
5-134-299	Computer Expense	$45,153	$43,424	$33,373	$49,550	$49,550	$0	0.00%	Yucatech Computer Services, Comcast, Virtual Town Hall, Gov Website, Formax Tax Machine, Walsh Gems Financial
5-134-409	Office Supplies	$10,817	$8,592	$6,186	$8,800	$8,800	$0	0.00%	Office supplies
5-134-479	Payroll Service	$10,905	$9,300	$5,406	$10,650	$10,000	-$650	-6.10%	Payroll Services
5-134-499	Postage	$10,248	$13,669	$1,642	$10,550	$11,100	$550	5.21%	Mailing-Postage for Library,TOB, Tax Collector, Delinquent Taxes, Assessor
	Department Total	$95,668	$97,470	$59,737	$98,000	$97,660	-$340	-0.35%	

Department 135 Municipal Building Maintenance

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-135-210	Maintenance Contracts	$8,100	$10,022	$6,505	$9,980	$10,050	$70	0.70%	Contract - Library's HVAC Town Hall Small Boiler
5-135-608	Exterminator Services	$2,281	$2,208	$1,337	$2,300	$2,400	$100	4.35%	Waltham Services-TOB/SFC/GLVCO/Library
5-135-609	Building Maintenance	$35,104	$34,622	$5,351	$33,000	$33,000	$0	0.00%	Maintaining of all Town buildings
5-135-6135	Quarterly Water Testing	$3,153	$1,777	$0	$3,550	$3,380	-$170	-4.79%	Quarterly required testing on town owned water systems
	Department Total	$48,638	$48,629	$13,193	$48,830	$48,830	$0	0.00%	

Department 138 Employee Benefits

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-138-800	FICA (ER Portion)	$70,753	$71,857	$43,075	$72,850	$74,604	$1,754	2.41%	FICA (ER portion)
5-138-801	Medicare (ER Portion)	$16,550	$16,809	$10,074	$17,038	$17,448	$410	2.41%	Medicare (ER Portion)
5-138-802	Insurance (PHS & BC Dent)	$149,372	$148,499	$108,994	$197,680	$211,921	$14,241	7.20%	Insur.(PHS & BC Dental)
5-138-803	Pension	$42,888	$46,215	$26,612	$49,500	$50,490	$990	2.00%	Pension
5-138-804	Unemployment	$43	$7,697	$4,920	$4,940	$3,550	-$1,390	-28.14%	Unemployment
5-138-805	Firemen Awards	$6,600	$7,150	$0	$8,000	$8,000	$0	0.00%	Emer Service Stipends,Fireman Awards
	Department Total	$286,206	$298,227	$193,675	$350,008	$366,013	$16,005	4.57%	

**Projections from Health Insurance updated on 4/9/18 is for a 0% increase,

(Dept. 138 - Employee Benefits was budgeted for $416,018 in FY 2011/2012)

Department 140 Utilities

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*		Comments and Clarifications
5-140-700	Telephone TOB	$6,508	$6,600	$3,995	$6,600	$6,700	$100	1.52%		
5-140-702	Telephone Library	$2,113	$2,151	$1,286	$2,100	$2,100	$0	0.00%		
5-140-703	Telephone GLFCO	$2,099	$1,965	$1,596	$2,100	$2,000	-$100	-4.76%		
5-140-704	Telephone SVFCO	$1,133	$1,239	$746	$1,800	$1,700	-$100	-5.56%		
5-140-706	Telephone Transfer Station	$509	$616	$274	$400	$500	$100	25.00%		
5-140-707	Mobile Phone PW/TOB	$3,912	$4,200	$2,130	$4,200	$4,200	$0	0.00%		
5-140-708	Mobile Phone SVFC	$1,361	$2,574	$1,535	$1,950	$1,950	$0	0.00%		
5-140-709	Heat, Center School	$504	$1,006	$400	$826	$826	$0	0.00%		0
5-140-710	Heat TOB	$4,361	$5,884	$3,095	$6,810	$6,700	-$110	-1.62%		0
5-140-712	Heat New Library	$14,434	$12,428	$6,780	$13,000	$12,900	-$100	-0.77%		
5-140-713	Heat GLVFCO	$4,515	$7,224	$3,234	$7,000	$6,800	-$200	-2.86%		
5-140-714	Heat SVFCO	$5,695	$5,771	$3,602	$5,500	$5,700	$200	3.64%		
5-140-715	Heat Public Works	$4,429	$6,654	$3,278	$5,400	$5,500	$100	1.85%		
5-140-720	Electricity TOB	$14,992	$15,755	$7,092	$12,900	$12,900	$0	0.00%		
5-140-721	Electricity Old Library	$549	$548	$320	$580	$550	-$30	-5.17%		
5-140-722	Electricity New Library	$19,222	$18,551	$5,856	$14,900	$14,900	$0	0.00%		
5-140-723	Electricity GLVFCO	$6,940	$7,364	$4,958	$7,900	$7,700	-$200	-2.53%		
5-140-724	ElectriciSVFCO	$9,540	$9,578	$4,783	$9,800	$9,700	-$100	-1.02%		
5-140-725	Electricity PW	$11,248	$11,564	$5,677	$9,600	$9,800	$200	2.08%		
5-140-726	Electricity Transfer Station	$2,807	$3,125	$1,578	$2,800	2800	$0	0.00%		
5-140-727	Electricity Rec Fields	$1,733	$1,890	$1,050	$1,700	$1,700	$0	0.00%		
5-140-730	Gas/Fuel Security/Fire Marshal	$745	$776	$421	$780	$767	-$13	-1.67%		3 Yr Avg
5-140-733	Gas/Fuel GLVFCO/Ambulance	$5,420	$6,227	$4,095	$5,996	$5,881	-$115	-1.92%		3 Yr Avg
5-140-733	GAS/Fuel SVFCO	$3,933	$2,257	$1,971	$5,084	$3,778	-$1,306	-25.69%		3 Yr Avg
5-140-734	Gas/Fuel PW	$21,916	$17,188	$10,818	$19,673	$19,592	-$81	-0.41%		3 Yr Avg
	T/B Allocated			$6,851						
	Department totals	$150,618	$153,135	$87,421	$149,399	$147,644	-$1,755	-1.17%		

Department 152 Town Services

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-152-810	Historical Society	$600	$600	$600	$600	$600	$0	0.00%	Donation
5-152-811	Cemeteries	$900	$900	$0	$1,300	$1,000	-$300	-23.08%	Donation
5-152-812	Senior Services	$4,960	$5,345	$2,147	$5,965	$7,240	$1,275	21.37%	Senior Transport services program, Donation, Expanded activities
5-152-813	Gardner Lake Authority	$8,500	$5,160	$143	$8,000	$7,900	-$100	-1.25%	
5-152-814	Health Services	$27,735	$27,357	$20,658	$27,233	$27,778	$545	2.00%	Uncas Health District/Health Services
5-152-815	Memorial Day/Bicentennial Celebration	$600	$600	$636	$8,600	$600	-$8,000	-93.02%	Memorial Day and Bicentennial activities
5-152-816	Pavilion/Community Events and "Our Town Salem"	$2,700	$2,720	$1,894	$2,700	$2,700	$0	0.00%	(See revenue section for income from Field and Pavilion rental offset expense line) "Our Town" quarterly distribution
5-157-000	ACO Agreement - new in 2016-17	$0	$12,350	$5,088	$10,176	$11,948	$1,772	17.41%	Animal Control Regionalized with Montville
5-152-826	Planning Services	$37,000	$37,056	$18,877	$43,220	$42,000	-$1,220	-2.82%	SECCOG Agreement
	Department Total	**$82,995**	**$92,088**	**$50,043**	**$107,794**	**$101,766**	**-$6,028**	**-5.59%**	

Department 157 Regional Services

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-157-820	Women's Center/Safe Futures	$580	$700	$700	$700	$700	$0	0.00%	Donation
5-157-821	T.V.C.C.A.	$0	$1,025	$1,000	$1,000	$1,000	$0	0.00%	Donation
5-157-822	Adult Ed	$4,380	$3,400	$0	$3,400	$3,400	$0	0.00%	Reimbursement from the State - see Revenue line 4-093-036
5-157-824	Regional Probate	$5,586	$3,181	$0	$3,650	$3,650	$0	0.00%	
5-157-825	SECTER	$1,453	$1,453	$1,453	$1,453	$1,453	$0	0.00%	Dues
	Department Total	**$11,999**	**$9,759**	**$3,153**	**$10,203**	**$10,203**	**$0**	**0.00%**	

Department 158 Library

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-158-015	Equipment	$6,023	$7,031	$3,057	$7,270	$8,275	$1,005	13.82%	(3) Computers @ $1000SAA ADULT02, SAA ADULT04 per Replacement Schedule 2018/ Virus SmartShield/ LibData/Ninite Bibliomation Service & Repair Tech Soup Lic./Copier &Printer Lease, Maint, Supp/ Oth Unanticipated Repairs
5-158-315	Conf/Mileage/Dues	$1,652	$1,593	$838	$2,112	$1,800	-$312	-14.77%	ALA Memb & workshops
5-158-415	Other Expenses	$2,743	$2,244	$1,039	$2,153	$2,000	-$153	-7.11%	CT CEN Internet, Misc Exps
5-158-458	Supplies	$2,439	$2,940	$1,162	$2,915	$2,700	-$215	-7.38%	Library Supplies
5-158-515	Circulation Materials	$16,498	$14,878	$11,519	$14,700	$16,550	$1,850	12.59%	Books, movies,media,Overdirve, LP,etc Junior Library Guild, children's book subscription WT Cox Periodical Subs
5-158-615	Biblomation Service Fees	$4,909	$5,019	$5,170	$5,200	$5,325	$125	2.40%	Bibliomation Annual Contract (Circ. & Cataloging Network)
	Department Total	$34,264	$33,705	$22,785	$34,350	$36,650	$2,300	6.70%	

Department 210 Security

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-210-016	Equipment	$205	$5,049	$750	$1,000	$1,000	$0	0.00%	Radio
5-210-216	Resident Troopers	$246,088	$270,493	$401	$258,546	$334,498	$75,952	29.38%	Reflects State of CT cost-share to Towns paying 85% of full Salary and Benefits
5-210-416	Other Expenses (Supplies)	$1,142	$0	$425	$1,100	$1,000	-$100	-9.09%	DARE and other office supplies
5-210-616	Maintenance	$188	$0	$62	$400	$400	$0	0.00%	Calibration, Speed Trailer
	Department Total	$247,623	$275,542	$1,638	$261,046	$336,898	$75,852	29.06%	

Department 220 Gardner Lake Fire Company

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2/15/19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-220-017	Equipment	$2,265	$6,529	$2,148	$3,895	$3,895	$0	0.00%	Replacement & Equipment Hand tools/power tools replace ropes and harnesses
5-220-214	Physicals	$4,575	$4,012	$766	$6,470	$6,470	$0	0.00%	Annual NFPA/DOT CDL, members physicals, shots and co pay reimbursement
5-220-215	Professional fees	$5,571	$1,843	$562	$3,175	$3,300	$125	3.94%	Consultation, Legal Atty Anti Virus Prog Computer Rep & Maint, install & maintain, fittings & equipment
5-220-434	Fire Wells	$0	$531	$0	$1,925	$1,925	$0	0.00%	Install and maintain fittings and equip.
5-220-436	Chief's Account	$1,642	$2,804	$1,895	$1,875	$2,500	$625	33.33%	Mileage, meetings, and training Subscriptions Dues and permits
5-220-464	Expendables	$4,363	$3,738	$3,451	$3,610	$3,610	$0	0.00%	Oil Dry, Haz-mat Pads, toilet tissue, paper towels, cleaning supplies, Water treatment system
5-220-504	Training	$3,236	$6,799	$9,912	$7,600	$7,875	$275	3.62%	Fire training FF1&2 Class/ Driver training Q/CDL Officer training Fire Officer 1, Fire Instr 1 Tech ResQ/Haz Mat/Training materials, copies
5-220-528	Insurance	$22,670	$22,883	$23,636	$25,125	$25,627	$502	2.00%	Emergency Veh/Gen Liab Sla 27
5-220-617	Vehicle Maintenance	$17,844	$14,560	$6,308	$7,985	$8,235	$250	3.13%	Prev repair/maint./Under carraige service line Brake replacement &replacement maxi cans
5-220-620	Hydro Testing	$6,149	$7,707	$2,516	$9,145	$9,250	$105	1.15%	Annual NFPA /DOT OSHA Testing, SCBA pump hose, CO meters, Scott meter
5-220-621	Radio Repair	$5,474	$3,742	$3,586	$3,295	$3,385	$90	2.73%	Emerg. Lights & Radios/Install and repair portable radio batts &replacement
5-220-827	Building Maintenance	$1,136	$2,000	$2,959	$3,370	$3,370	$0	0.00%	Building maintenance: Overhead doors, Repair services
	DEPT TOTAL	$74,925	$77,148	$57,739	$77,470	$79,442	$1,972	2.55%	

Department 222 Salem Fire Department									
Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-222-018	Fire Fighting Equipment	$7,400	$4,706	$2,539	$7,500	$7,500	$0	0.00%	FAST Team Supplies, Misc. Firefighter Equipment, flashlights, hand tools
5-222-218	Contractual Services	$4,324	$3,475	$2,735	$3,500	$3,500	$0	0.00%	Copier&supp/MVR/IAR, Computer backup
5-222-222	Physicals	$5,293	$6,015	$3,269	$6,000	$6,000	$0	0.00%	Member Physicals
5-222-437	Supplies (Medical)	$510	$183	$344	$1,000	$1,000	$0	0.00%	Misc Supplies/CPR Manikin
5-222-438	Chief's Account	$2,373	$2,592	$1,870	$2,500	$2,500	$0	0.00%	Fuel/Maint./Equipment/lights/siren repair/cleaning supp/toilet supp/paper goods
5-222-477	Expendables	$5,100	$6,451	$3,063	$5,500	$5,500	$0	0.00%	Cleaning Supp/paper goods/batteries/toilet supp
5-222-518	Training	$5,074	$10,692	$6,137	$7,800	$7,800	$0	0.00%	Firefighting Training, FAST Team Training, and EMS Training/Management
5-222-529	Insurance	$21,553	$22,617	$22,901	$23,500	$30,000	$6,500	27.66%	Building, Auto, Sickness & Health
5-222-618	Repair/ Maintenance of Equipment	$23,081	$24,478	$26,384	$31,765	$20,125	-$11,640	-36.64%	Equipment Maint small Engines, computer & motor repairs, Veh batteries, Aerial service, pump service, meter maint., Tanker tires & front end compressor maint.
5-222-619	Testing	$4,466	$4,486	$3,833	$4,300	$4,800	$500	11.63%	Ladder Testing SLM/GL, SCBA Flow Testing, Compressor & Air testing, Aerial testing
5-222-622	Radio Repair	$8,224	$5,782	$4,785	$5,500	$5,500	$0	0.00%	Portable radios, Radio repairs, radio batteries, Alpha pagers, voice pager repairs
	Department Total	$87,398	$91,477	$77,860	$98,865	$94,225	-$4,640	-4.69%	

Department 230 Ambulance

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-230-019	Equipment	$5,260	$6,642	$1,507	$6,785	$6,785	$0	0.00%	Safety equipment, hand tools, tool ball's/PPE/Safety Equip/stretcher ball/replacement equip/tools
5-230-519	Training	$12,543	$5,604	$9,007	$9,500	$9,500	$0	0.00%	In-service EMS train, SVFC & GLVFC FD's Med classes/Testing, Copies, Supplies/Training materials, instructors
5-230-531	Insurance	$4,968	$7,561	$7,418	$8,065	$8,307	$242	3.00%	Vehicle Liability, Errors and Omissions, deductibles (+3%)
5-230-605	Biohazard Transportation	$311	$153	$121	$710	$725	$15	2.11%	Supp, BioHazard transportation, Salem School, Sta 21,27
5-230-623	Radio Repair	$4,852	$1,929	$969	$3,500	$3,500	$0	0.00%	Installation/Repair/portable batteries, replacement antennae's, officer vehs, pagers
5-230-624	Repair/Maintenance of Equipment	$11,479	$13,381	$10,060	$10,975	$15,775	$4,800	43.74%	DOT/Fed Inspec Ambu, Service, Rescue UTV,Boat, trailer X3/ Lucas Heart Device contract $1300/ Stryker Lifting Device contract $3100
5-230-919	Uniforms	$1,401	$1,455	$1,203	$2,920	$1,920	-$1,000	-34.25%	Stipend staff clothing/footwear / Stipend coverage staff
	Department Total	$40,814	$36,725	$30,043	$42,455	$46,512	$4,057	9.56%	

Department 240 Public Safety

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-240-020	Communication Equipment	$6,590	$10,477	$4,862	$6,000	$7,200	$1,200	20.00%	Emergency communications equipment and tower maint.
5-240-220	911 Emergency Contract	$36,903	$32,328	$15,131	$32,400	$28,300	-$4,100	-12.65%	911 Contract/required expenses
5-240-420	Fire Marshall Expense	$3,540	$3,316	$372	$3,800	$3,300	-$500	-13.16%	New books, investigation, inspection supplies, training, uniforms, fire prevention materials for new PSAP
5-240-421	Civil Preparedness Expense	$11,774	$11,340	$3,571	$11,000	$12,400	$1,400	12.73%	Emergency equipment and supplies
5-240-625	Alarm Maintenance	$6,895	$6,411	$2,545	$4,400	$6,400	$2,000	45.45%	Alarm Maintenance for all buildings
5-240-920	Fire Police	$5,435	$1,832	$470	$5,000	$5,000	$0	0.00%	Radio/Rep Maint/Materials
5-240-921	Fire Training Building	$0	$0	$288	$1,600	$1,600	$0	0.00%	Expenses for Fire Training Building maint.
	Department Total	$71,137	$65,704	$27,239	$64,200	$64,200	$0	0.00%	

Department 310 Public Works

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-310-021	Small & Gas Power Equipment	$10,810	$18,662	$2,081	$8,900	$8,900	$0	0.00%	All small electric and gas power equipment
5-310-023	Repair/Maint.Vehicles	$85,346	$60,659	$72,028	$69,000	$69,000	$0	0.00%	Maintenance of all PW vehicles
5-310-026	Mech/Equip/Tools	$20,475	$11,106	$1,680	$12,000	$11,000	-$1,000	-8.33%	Mechanic tools, equipment and fuel pump maint.
5-310-439	Materials	$29,953	$23,028	$10,925	$19,000	$21,000	$2,000	10.53%	Consumables, traffic signs, safety equip, etc.
5-310-441	Snow Removal Supplies	$34,617	$93,908	$16,059	$53,000	$53,000	$0	0.00%	Cost for treated salt/sand
5-310-633	Field Maintenance	$13,770	$14,734	$5,876	$14,800	$14,600	-$200	-1.35%	Maintenance of all town owned parks and rec fields/property
5-310-634	Oil/Road Repairs	$54,879	$18,566	$27,258	$67,900	$67,000	-$900	-1.33%	Maintenance/spot repairs, drainage & tree removal on all town roads
5-310-921	Engineering	$4,426	$3,420	$2,079	$5,000	$4,800	-$200	-4.00%	Engineering mostly for road work/issues
5-310-923	Uniforms, Meals and Supplies	$5,516	$7,184	$2,685	$6,900	$6,900	$0	0.00%	Clothing and OT meal allowance, DOT test, school and seminars
	Department Total	$259,792	$251,267	$140,671	$256,500	$256,200	-$300	-0.12%	

Department 410 Transfer Station

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-410-241	Management Contract	$59,534	$60,562	$41,130	$67,901	$69,259	$1,358	2.00%	Contract/payroll
5-410-442	Operating Costs	$6,613	$8,100	$83	$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	$6,589	$9,397	$635	$8,400	$8,400	$0	0.00%	Revenue off sets expense
5-410-627	Maintenance and Improvements	$3,082	$3,000	$0	$5,000	$3,000	-$2,000	-40.00%	General Maintenance of site
5-410-628	Water Testing	$3,990	$4,115	$1,764	$4,500	$4,200	-$300	-6.67%	DEEP requirements
5-410-922	Engineering	$4,536	$1,702	$823	$4,800	$3,500	-$1,300	-27.08%	Permit charges
5-410-931	Bulky Waste Tipping	$9,336	$5,553	$3,250	$6,200	$6,400	$200	3.23%	Contract
5-410-932	Trash Tipping (CRRA)	$23,698	$28,852	$14,523	$30,000	$30,000	$0	0.00%	Contract
5-410-933	Trash Hauling	$7,541	$7,831	$4,283	$8,000	$8,200	$200	2.50%	Contract
5-410-935	Bulky Waste Hauling	$4,839	$4,731	$2,175	$5,500	$5,500	$0	0.00%	Contract
5-410-935	Recyclable Hauling	$10,330	$10,761	$8,130	$12,000	$13,842	$1,842	15.35%	Contract
5-410-936	Toxic Waste	$5,092	$8,365	$3,686	$4,900	$4,900	$0	0.00%	
	Department Total	$145,180	$152,969	$80,482	$161,101	$161,101	$0	0.00%	

Dept 410-Transfer Station in FY 2009/10 was $190,686
Enhanced Recycling and Compacting Recyclables Saves $$$$

Department 600 Economic Development

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-600-223	Consulting	$0	$791	$0	$500	$500	$0	0.00%	Consultant
5-600-323	Dues & Education	$0	$0	$60	$200	$200	$0	0.00%	EDC-related Classes
5-600-498	Mailings & Materials	$730	$500	$300	$800	$1,000	$200	25.00%	Promotional Materials
	Department Total	**$730**	**$1,291**	**$360**	**$1,500**	**$1,700**	**$200**	**13.33%**	

Department 610 Inland Wetlands Conservation Commission

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-610-261	Legal Service	$275	$0	$0	$150	$1,000	$850	566.67%	Written opinions, research, appearance in court or at meetings as necessary/prep as necessary
5-610-324	Conferences	$0	$0	$40	$100	$250	$150	150.00%	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	$163	$0	$0	$100	$200	$100	100.00%	Mileage
5-610-941	Engineering	$763	$0	$0	$0	$750	$750	0.00%	Professional engineers to review plans, prepare plans, visit/inspect sites, attend meetings
	Department Total	**$2,201**	**$1,000**	**$1,040**	**$1,350**	**$3,200**	**$1,850**	**137.04%**	

Department 630 Planning and Zoning Commission

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-630-224	Legal Services	$15,317	$9,758	$6,705	$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.	$1,591	$0	$609	$1,000	$1,000	$0	0.00%	ZEO Mileage
5-630-425	Other	$2,589	$1,550	$1,444	$1,500	$1,500	$0	0.00%	Seminars, Training, and Membership dues
5-630-924	Engineering	$1,855	$3,109	$1,203	$2,000	$2,000	$0	0.00%	Consult, Site verification, Drawing/Plan reviews, plan prep., Doc reviews/Telephonic/Written/Correspond/Court time
	Department Total	$21,352	$14,417	$10,161	$14,500	$14,500	$0	0.00%	

Department 640 Zoning Board of Appeals

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-640-226	Zoning Board of Appeals	$559	$110	$753	$800	$800	$0	0.00%	As needed for books, classes, and mileage
	Department Total	$559	$110	$753	$800	$800	$0	0.00%	

Department 645 Recreation Commission

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-645-645	Maintenance	$13,827	$6,173	$3,089	$11,500	$11,500	$0	0.00%	Field and Facilities repairs/clay court repairs/maintenance, trail repair/maint.
5-645-927	Salem Recreation Association Programs	$9,590	$10,800	$0	$11,300	$11,300	$0	0.00%	League & sports prog expenses/Concession stand expenses
5-645-928	Holiday Activities	$2,063	$1,512	$362	$2,800	$2,800	$0	0.00%	Tree lighting/Easter program/Halloween program
5-645-929	Community Out Reach/Appropriated Exp.	$399	$1,100	$777	$1,500	$1,500	$0	0.00%	Dues, Conferences, Service Projects, mileage
5-645-946	Fee Base Activities	$12,465	$18,033	$8,297	$20,000	$20,000	$0	0.00%	
	Department Total	**$38,344**	**$37,618**	**$12,525**	**$47,100**	**$47,100**	**$0**	**0.00%**	

Department 710 Municipal Insurance

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-710-571	Insurance	$72,940	$108,047	$87,565	$117,132	$119,876	$2,744	2.34%	10M Gen Liability/Property/ Workers Compensation, Insur/Buildings except School
5-710-572	Insurance	$904	$4,081	$2,352	$4,000	$4,550	$550	13.75%	Underground tanks, Tax Coll.bonds, Crime
	Department Total	**$73,844**	**$112,128**	**$89,917**	**$121,132**	**$124,426**	**$3,294**	**2.72%**	

**$8133 insurance member's equity dividend received in FY

Underground Fuel tanks require separate annual insurance

Liability/Property was raised from 1M coverage to 10M

Department 810 Unanticipated Expenses

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-810-830	Unanticipated Expenses	$1,000	$1,000	$713	$1,000	$1,000	$0	0.00%	Unanticipated Expenses
	Department total	$1,000	$1,000	$713	$1,000	$1,000	$0	0.00%	

Department 910 Interest Payments

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-910-000	2012 School Bond Payment	$141,063	$132,063	$121,063	$121,063	$108,063	-$13,000	-10.74%	School Bond Interest Payment
5-910-992	East Lyme Debt Service Interest	$8,671	$4,601	$867	$1,734	$0	-$1,734	-100.00%	East Lyme Debt Serv Int
	Department Total	$149,734	$136,664	$121,930	$122,797	$108,063	-$14,734	-12.00%	

Department 920 Principal Payable

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-920-000	School Bond Payment	$300,000	$300,000	$325,000	$325,000	$325,000	$0	0.00%	School Bond Pmt
5-920-994	ELHS Debt	$78,034	$82,104	$42,486	$84,972	$86,706	$1,734	2.04%	ELHS Debt Service
	Department Total	**$378,034**	**$382,104**	**$367,486**	**$409,972**	**$411,706**	**$1,734**	**0.42%**	

Department 925 - Capital Reserve Account

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
5-925-000	Appropriation	$0	$0	$0	$0	$1	$0	0.00%	Reserve account for future capital expenses
	Department Total	**$0**	**$0**	**$0**	**$0**	**$1**	**$0**	**0.00%**	

					TBD				

Department 926 Open Space Land Acquisition Fund

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
926-95-10	Open Space Fund	$0	$0	$0	$5	$1	$0	0.00%	Accumulates funds for acquiring open space
926-95-11	Land Acquisition Fund	$0	$0	$0	$0	$0	$0	0.00%	
	Department Total	$0	$0	$0	$5	$1	$0	0.00%	

Department 935 Revaluation

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
935-95-10	Appropriation	$1,529	$0	$0	$0	$0	$0	0.00%	
	Department Total	$1,529	$0	$0	$0	$0	$0	0.00%	
	Next Revaluation 2020-2021								

Fund 100 - Department - Capital Expenditures

Account	Description	Actual 2016-2017	Actual 2017-2018	Expenditures 2018-19 Budget As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
BOE	Replace 1994 Roof & AC Units				$152,000	$152,000			
BOE	Media Rep/Filter Refurb		$6,924						
Library	Interior Upgrade	$15,805							
Recreation	Reimbursable Trail Grant								
Recreation	Volunteer Park Water/Septic and Bathroom	$54,000							
Recreation	Rep/Resurface Basketball/Rec Courts		$21,000						
PW	PW Snow/Plow Truck				$62,000	$62,000			
PW	11 Foot Snow Plow	$10,359							
PW	Zero turn mower	$15,604							
PW	Tractor	$30,022							
PW	PW Road Rehab	$392,700	$400,554		$408,565	$380,536			
PW	Large Snowplow truck #1		$62,000						
PW	Large Snowplow truck #5/replace body				$45,000				
PW	Commercial Mower					$22,602			
PW	Pick up truck					$28,308			
PW	Parking lot - SVFC					$49,000			
SVFCO & GLVFCO	Joint Fire Training Building	$25,000							
SVFCO & GLVFCO	Hydraulic Rescue Tools/Exhaust Sys		$48,964		$48,964	$48,964			
SVFCO & GLVFCO	SVFCO/ GLFCO Gear & Hoses		$12,000						
GLVFCO	Slip resistant flooring install	$26,000							
GLVFCO	Firefighting Turnout Gear and Hose	$14,000			$14,000	$14,000			
GLVFCO	Rescue Boat					$55,500			
GLVFCO	Scott RIT Pack Replacement		$13,000						
GLVFCO	Tanker truck	$225,000	$222,000						
GLVFCO	Firefighting Turn out gear		$14,000						
GLVFCO	Thermal imaging Cameras (2)		$7,800		$5,445				
SVFCO	Phone System	$6,400							
SVFCO	Gear House					$15,000			
SVFCO	Engine tanker	$35,000			$120,000	$120,000			
SVFCO	F350 - Replace MRV R-1					$62,300			
SVFCO	Replacement gear and hose	$10,000			$15,000				
SVFCO	Storage building		$20,000		$25,000				
TOB/Multiple	Magnum 6000 Light tower, towable	$5,000							
Mid-Yr Appropriation - Folder			$9,990						
Total Department 930 CAPITAL									
TOTAL CAPITAL		$864,890	$838,232	$0	$895,974	$1,010,210	$114,236	12.75%	
Total General Government		$3,559,605	$3,635,282	$2,178,566	$3,782,574	$3,916,004	$133,430	3.53%	
Total BOE Expenditures		$10,634,019	$10,430,334	$5,489,065	$10,324,295	$10,425,292	$100,997	0.98%	
Grand Total Expenditures		$15,058,514	$14,903,848	$7,667,631	$15,002,843	$15,351,506	$348,663	2.32%	

Department 91 General Property Taxes

Account	Description	Actual 2016-2017	Actual 2017-2018	Revenues 2018-19 Budget As of 2.15.19	Budget Revenue 2018-2019	Proposed Revenue 2019-2020	$ Variance*	% Variance*		Comments and Clarifications
1010	General Property Taxes, Current Year	$11,496,984	$11,648,542	$11,188,154	$11,642,747	$11,747,532	$104,785	0.90%		
1020	General Property Taxes prior years	$170,343	$133,934	$110,185	$170,000	$140,000	-$30,000	-17.65%		
1030	Interest on General Property Taxes	$131,007	$73,064	$54,557	$70,000	$60,000	-$10,000	-14.29%		
1040	Liens	$712	$1,452	$1,026	$1,200	$1,000	-$200	-16.67%		
1050	MV Supplement	$142,144	$138,114	$98,485	$100,000	$100,000	$0	0.00%		
1070	MV Interest	$3,795	$3,991	$1,255	$3,000	$2,600	-$400	-13.33%		
1080	Refunds- Curr Yr	$0	$0	$9,051	$0	$0	$0	0.00%		
1085	Refunds- Prev Yr	$0	$0	$4,122	$0	$0	$0	0.00%		
	Subtotal Gen Property Taxes Curr Year	$11,496,984	$11,648,542	$11,179,103	$11,642,747	$11,747,532	$104,785	0.9%		
	Subtotal Gen Property Taxes Prior Years	$448,001	$350,555	$261,386	$344,200	$303,600	-$40,600	-11.8%		
	Total Department 91	$11,944,985	$11,999,097	$11,440,489	$11,986,947	$12,051,132	$64,185	0.5%		

Department 92 State/Federal Grants

Account	Description	Actual 2016-2017	Actual 2017-2018	Revenues 2018-19 Budget As of 2.15.19	Budget Revenue 2018-2019	Proposed Revenue 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
012	Munic Grants	$85,617	$34,145		$4,699	$4,066	-$633	-13.47%	
001	Town Aid Road(TAR)	$193,534	$193,587	$96,795	$193,534	$193,591	$57	0.03%	
0016	Office of Policy & Mgmt.(FEMA)	$4,699	$4,699		$0	$0	$0	0.00%	
002	Civil Preparedness	$6,000			$0	$0	$0	0.00%	
0020	Telephone Access Line	$10,583	$8,075		$0	$7,000	$7,000	0.00%	
0023	Veterans Tax Relief	$3,474	$5,152	$4,637	$0	$4,000	$4,000	0.00%	
004	Payment in Lieu of Taxes (PILOT)	$47,337	$32,633	$35,653	$35,653	$33,620	-$2,033	-5.70%	
006	Tax Relief for the Elderly	$17,173		$333	$0	$300	$300	0.00%	
007	Tax Relief for the Disabled	$199	$295		$0	$0	$0	0.00%	
009	Pequot/Mohegan	$18,219	$18,219	$2,457	$7,370	$7,370	$0	0.00%	
011	LOCIP (Infra-structure)	$0			$40,128	$33,620	-$6,508	-16.22%	
014	Library Grant	$868	$922		$0	$2,200	$2,200	0.00%	
099	Miscellaneous - Municipal Stability Grant	$2,325	$1,560	$136,089	$132,694	$132,694	$0	0.00%	
	Reimbursable Trail Grant/	$155,051	$1,638	$0	$0	$0	$0	0.00%	
	Department total	$545,079	$300,925	$275,964	$414,078	$418,461	$4,383	1.06%	

Department 93 State/Federal Grants for Education

Account	Description	Actual 2016-2017	Actual 2017-2018	Revenues 2018-19 Budget As of 2.15.19	Budget Revenue 2018-2019	Proposed Revenue 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
4-093-031	Transportation	$0	$0	$0	$0	$0	$0	0.00%	
4-093-035	Education Equalization	$3,108,774	$2,618,081	$1,364,414	$2,757,007	$2,527,257	-$229,750	-8.33%	
4-093-036	Adult Education	$4,516	$4,304	$3,141	$4,126	$4,066	-$60	-1.45%	
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	$3,113,290	$2,622,385	$1,367,555	$2,761,133	$2,531,323	-$229,810	-8.32%	

Department 94 Licenses & Permits

Account	Description	Actual 2016-2017	Actual 2017-2018	Revenues 2018-19 Budget As of 2.15.19	Budget Revenue 2018-2019	Proposed Revenue 2019-2020	$ Variance*	% Variance*		Comments and Clarifications
042	Electrical	$6,924	$7,902	$3,565	$8,000	$7,000	-$1,000	-12.50%		
043	Plumbing	$3,692	$3,186	$998	$2,750	$2,500	-$250	-9.09%		
044	Heating	$7,264	$7,452	$3,941	$5,000	$6,000	$1,000	20.00%		
045	Wells	$245	$0	$0	$0	$0	$0	0.00%		
046	Zoning compliance	$2,145	$1,975	$862	$1,500	$1,400	-$100	-6.67%		
047	Building	$51,945	$46,879	$19,284	$40,000	$40,000	$0	0.00%		
048	Town Engineering Fees	$0	$0	$0	$0	$0	$0	0.00%		
049	Conveyance Tax	$39,211	$63,622	$35,388	$45,000	$50,000	$5,000	11.11%		
050	Pistol Permits/Sport Licenses	$3,220	$2,520	$1,680	$2,000	$2,000	$0	0.00%		
051	Warrant Fees	$0	$0	$0	$0	$0	$0	0.00%		
052	Landfill Fees - BW	$8,350	$7,437	$4,529	$7,000	$7,000	$0	0.00%		
053	Garbage Bag Revenue	$38,657	$39,622	$23,365	$38,000	$36,000	-$2,000	-5.26%		
0533	Tipping Hauling Fees	$4,411	$5,139	$3,499	$5,000	$4,000	-$1,000	-20.00%		
054	Misc./Other	$4,900	$491	$1,080	$1,000	$1,000	$0	0.00%		
	Department total	**$170,964**	**$186,225**	**$98,191**	**$155,250**	**$156,900**	**$1,650**	**1.06%**		

Department 95 Charges for Current Services

Account	Description	Actual 2016-2017	Actual 2017-2018	Revenues 2018-19 Budget As of 2.15.19	Budget Revenue 2018-2019	Proposed Revenue 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
056	Recording Fees	$17,710	$18,911	$10,305	$15,000	$15,000	$0	0.00%	
057	Sale of Maps	$512	$486	$291	$500	$400	-$100	-20.00%	
058	Sale of Copies	$4,118	$4,458	$2,150	$5,000	$4,000	-$1,000	-20.00%	
059	Zoning Board of Appeals	$0	$1,489	$340	$0	$200	$200	0.00%	
060	Sale of Zoning Regulations	$0	$310	$0	$250	$150	-$100	-40.00%	
061	P&Z Commission	$2,318	$0	$275	$1,000	$400	-$600	-60.00%	
062	Inland Wetlands Comm. Fees	$475	$330	$160	$300	$300	$0	0.00%	
063	CFC Evacuation Fees	$480	$645	$570	$750	$750	$0	0.00%	
067	Elec Registra Fees	$3,946	$4,256	$2,243	$3,500	$3,200	-$300	-8.57%	
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	$29,559	$30,885	$16,334	$26,300	$24,400	-$1,900	-7.22%	

Department 96 Revenue from use of Town Money

Account	Description	Actual 2016-2017	Actual 2017-2018	Revenues 2018-19 Budget As of 2.15.19	Budget Revenue 2018-2019	Proposed Revenue 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
	Premium on Bonds								
064	General Fund	$23,925	$67,390	$44,230	$65,000	$65,000	$0	0.00%	
065	Other Funds	$86	$0	$0	$0	$0	$0	0.00%	
	Department total	$24,011	$67,390	$44,230	$65,000	$65,000	$0	0.00%	

Department 97 Miscellaneous Revenue									
Account	Description	Actual 2016-2017	Actual 2017-2018	Revenues 2018-19 Budget As of 2.15.19	Budget Revenue 2018-2019	Proposed Revenue 2019-2020	$ Variance*	% Variance*	Comments and Clarifications
070	Insurance Claims/Refunds	7,696	8,133	8,684	5,500	6,000	$500	9.09%	
071	Leases	25,597	0	0	0	0	$0	0.00%	
072	Library Fees/Fines/Bozrah	13,577	12,843	11,168	14,000	14,200	$200	1.43%	
073	Pavilion/Field Rental/Farmers Market	3,080	3,080	480	3,150	3,150	$0	0.00%	
074	Recreation Fee Base Activities	16,178	16,579	8,445	20,000	17,000	-$3,000	-15.00%	
075	Field Rental	4,800	5,895	1,950	3,000	4,000	$1,000	33.33%	
076	Miscellaneous/Other	21,974	46,627	5,570	5,000	5,000	$0	0.00%	
	Department total	$92,902	$93,157	$36,297	$50,650	$49,350	-$1,300	-2.57%	
SUB-total	Total Tax Revenue	$11,944,985	$11,999,097	$11,440,489	$11,986,947	$12,051,132	$64,185	0.54%	
SUB-total	Total Misc Revenue	$862,515	$678,582	$471,016	$711,278	$714,111	$2,833	0.40%	
SUB-total	Total Municipal Revenue	$12,807,500	$12,677,679	$11,911,505	$12,698,225	$12,765,243	$67,018	0.53%	
Closed CIP Projects Bal per BOF/Aud	Funds Transfer from Oth	$63,879	$0	$0	$0	$14,000	$14,000	0.00%	
SUB-total	Education Revenue	$3,113,290	$2,622,385	$1,367,555	$2,761,133	$2,531,323	-$229,810	-8.32%	
TOTAL REVENUE		$15,984,669	$15,300,064	$13,279,060	$15,459,358	$15,310,566	-$148,792	-0.96%	
BALANCE				Budget 2018-19 As of 2.15.19	Budget 2018-2019	Proposed Budget 2019-2020			
Combined Expenses		$15,058,514	$14,903,848	$7,667,631	$15,002,843	$15,351,506	$348,663.00	2.32%	
Combined Revenue		$15,984,669	$15,300,064	$13,279,060	$15,459,358	$15,310,566	-$148,792.00	-0.96%	
Balance									
Department 98 Surplus		$926,155.00	$396,216.00	$5,611,429.00	$456,515.00	-$40,940.00	-$497,455.00	-108.97%	

TOWN OF SALEM 10 YEAR PRINCIPAL and INTEREST

ITEM	TOTAL COST	Field		FY 19/20	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	TOTAL
East Lyme High School Debt Services Principal		P		86,706	0	0	0	0	0	0	0	0	0	86,706
East Lyme High School Debt Services Interest		I		0	0	0	0	0	0	0	0	0	0	0
School Building Renovation	4.5m	P		325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	3,250,000
School Building Renovation Interest		I		108,063	95,063	82,063	71,906	64,188	55,250	45,500	35,750	26,000	15,844	599,625
Total Principal and Interest		T		519,768	420,063	407,063	396,906	389,188	380,250	370,500	360,750	351,000	340,844	3,936,331

TOWN OF SALEM 10 YEAR CAPITAL PLAN

	ITEM			FY 19/20	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	TOTAL
1	BOE Replace 1994 Roof Top/AC Units			152,000	152,000	152,000	152,000	152,000	152,000					912,000
2	BOE Replace 1994 Boilers							75,000						75,000
3	BOE Front & Back Lot - Pave, Mill, Stripe, Curbing				175,000									175,000
4	BOE Generator Replacement					82,500	82,500							165,000
5	BOE Network Upgrades					110,000	110,000	105,000						325,000
6	BOE Replace Milestone Video Recording Server													0
7	BOE Replace Milestone Viewing Stations (2)													0
8	BOE Bathroom Renovations								95,000					95,000
	NEW Requests: see attached listings									335,000				335,000
	SUB TOTAL BOE			152,000	327,000	344,500	344,500	332,000	247,000	335,000				2,082,000
9	Recreation - Volunteer Park - Concession Stand/SUB TOTAL REC				45,000									45,000
10	PW Large Snow Plow Truck #1		*	62,000										62,000
11	PW Large Snow Plow Truck #2				62,000	62,000	62,000							186,000
12	PW Commercial Mower			22,602										22,602
13	PW Field Groomer				19,107									19,107
14	PW Pickup Truck			28,308										28,308
15	PW Front-End Loader					80,000	77,768							157,768
16	PW Large Snow Plow Truck #3							65,000	65,000	65,000				195,000
17	PW Over Rail Mower						90,000							90,000
18	PW Small Snow Plow Truck						85,000							85,000
19	PW Backhoe					85,000								85,000
20	PW Excavator										125,000	125,000		250,000
21	PW Large Snow Plow Truck #4 (3 year payoff)										65,000	65,000	65,000	195,000
22	PW Large Snow Plow Truck #5													0
23	PW Road Improvement		*	380,536	425,071	433,572	429,244	451,089	460,111	469,313	478,699	488,273	498,038	4,513,946
	PW Park Lot SVFC			49,000										49,000
	SUB TOTAL PW			542,446	506,178	660,572	744,012	516,089	525,111	534,313	668,699	678,273	563,038	5,938,731
24	GLVCO/SVFCO SCBA Replacement							105,000	100,000	100,000				305,000
25	GLVFC/SVFC Exhaust System		*	48,964										48,964
26	GLVFCO Slip Resistant Flooring Install/Maint (25/26)									5,800				5,800
27	GLVFCO Fire Fighting Turnout Gear and Hose		*	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	140,000
28	GLVFCO Thermal Imaging Cameras (1 remaining)													0
29	GLVFCO Seal Parking Lot							5,000						5,000
30	GLVFCO Fire Rescue Boat			55,500										55,500
31	GLVFCO Building Roof Replacement				53,900									53,900
32	GLVFCO Replacement of F350 Forestry Truck								78,000					78,000
33	GLVFCO Fire Engine (3 year payoff)									150,000	200,000	200,000	200,000	750,000
	SUB TOTAL GLVFC			118,464	67,900	14,000	14,000	124,000	192,000	269,800	214,000	214,000	214,000	1,442,164
34	SVFCO Engine Tanker		*	120,000	120,000	120,000	120,000	120,000	120,000					720,000
36	SVFCO Replacement Gear and Hose		*	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000
37	SVFCO Storage Building													0
38	SVFCO F-350 for Replacing R-1 Medical Response Vehicle			62,300										62,300
39	SVFCO Replacement 2500 Gallon Tanker							135,000	135,000	135,000				405,000
	SUB TOTAL SVFC			197,300	135,000	135,000	135,000	270,000	270,000	150,000	15,000	15,000	15,000	1,337,300
	Gen Govt Town Hall Roof				45,195									45,195
	Gen Govt Fuel Tanks										200,000			200,000
	Gen Govt Assessor Lic & Data Conversion													0
	SUB-TOTAL GENERAL GOVT			0	45,195	0	0	0	0	0	200,000	0	0	245,195
	Sub Total, All Other			1,010,210	1,126,273	1,154,072	1,237,512	1,242,089	1,234,111	1,289,113	1,097,699	907,273	792,038	11,090,390
	TOTAL Capital and Principal and Interest			1,529,979	1,546,336	1,561,135	1,634,418	1,631,277	1,614,361	1,659,613	1,458,449	1,258,273	1,132,882	15,026,721

PROPOSED BUDGET SUMMARY 2019-2020

Department	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Proposed Budget 2019-20	Increase, Amount $$	Increase % 2019/20 VS 2018/19 Budget
Department 100 Selectman	7,860	7,385	7,752	7,480	-272	-3.51%
Department 105 Salaries	1,118,051	1,132,253	1,173,952	1,213,638	39,686	3.38%
Department 110 ZEO/Bld. Official/Sanitarian	2,187	3,041	3,803	3,003	-800	-21.04%
Department 112 Town Clerk	16,025	15,825	15,645	15,645	0	0.00%
Department 114 Treasurer/Auditor/BOF	31,529	36,141	36,985	37,507	522	1.41%
Department 116 Assessor	16,796	16,800	16,790	31,100	14,310	85.23%
Department 118 Tax Collector	13,247	14,188	13,655	13,655	0	0.00%
Department 122 Registrar	11,149	8,776	13,515	14,035	520	3.85%
Department 126 Town Counsel	30,557	30,696	20,100	20,100	0	0.00%
Department 134 Town Office Operation	95,668	97,470	98,000	97,660	-340	-0.35%
Department 135 Municipal Bldg Main.	48,638	48,629	48,830	48,830	0	0.00%
Department 138 Employee Benefits	286,206	298,227	350,008	366,013	16,005	4.57%
Department 140 Utilities	150,618	153,135	149,399	147,644	-1,755	-1.17%
Department 152 Town Services	82,995	92,088	107,794	101,766	-6,028	-5.59%
Department 157 Regional Services	11,999	9,759	10,203	10,203	0	0.00%
Department 158 Library	34,264	33,705	34,350	36,650	2,300	6.70%
Department 210 Security	247,623	275,542	261,046	336,898	75,852	29.06%
Department 220 Gardner Lake Fire Dept.	74,925	77,148	77,470	79,442	1,972	2.55%
Department 222 Salem Fire Department	87,398	91,477	98,865	94,225	-4,640	-4.69%
Department 230 Ambulance	40,814	36,725	42,455	46,512	4,057	9.56%
Department 240 Public Safety	71,137	65,704	64,200	64,200	0	0.00%
Department 310 Public Works	259,792	251,267	256,500	256,200	-300	-0.12%
Department 410 Transfer Station	145,180	152,969	161,101	161,101	0	0.00%
Department 600 Economic Development	730	1,291	1,500	1,700	200	13.33%
Department 610 Inland Wetlands/ CC	2,201	1,000	1,350	3,200	1,850	137.04%
Department 630 Planning and Zoning	21,352	14,417	14,500	14,500	0	0.00%
Department 640 Zoning Board of Appeals	559	110	800	800	0	0.00%
Department 645 Recreation Commission	38,344	37,618	47,100	47,100	0	0.00%
Department 710 Municipal Insurance	73,844	112,128	121,132	124,426	3,294	2.72%
Department 810 Unanticipated Expenses	1,000	1,000	1,000	1,000	0	0.00%
Department 910 Interest Payments	149,734	136,664	122,797	108,063	-14,734	-12.00%
Department 920 Principal Payable	378,034	382,104	409,972	411,706	1,734	0.42%
Department 925 Capital Reserve Account	0	0	0	1	1	0.00%
Department 926 Open Space Land Acquisition	0	0	0	1	1	0.00%
Department 935 Revaluation	1,529	0	0	0	0	0.00%

TOTALS						
Gen Govt (Includes Capital Prin & Interest)	3,551,985	3,635,282	3,782,569	3,916,004	133,435	3.53%
Capital	864,890	838,232	895,974	1,010,210	114,236	12.75%
BOE	10,634,019	10,430,334	10,324,295	10,425,292	100,997	0.98%
TOTAL EXPENDITURES	15,050,894	14,903,848	15,002,838	15,351,506	348,668	2.32%

REVENUE						
Prop Tax	11,944,985	11,999,097	11,986,947	12,051,132	64,185	0.54%
Fed Grants	545,079	300,925	414,078	418,461	4,383	1.06%
Educa Grants	3,113,290	2,622,385	2,761,133	2,531,323	-229,810	-8.32%
Lic & Permits	170,964	186,225	155,250	156,900	1,650	1.06%
Curr Serv	29,559	30,885	26,300	24,400	-1,900	-7.22%
Use of Money	24,011	67,390	65,000	65,000	0	0.00%
Misc Rev	92,902	93,157	50,650	49,350	-1,300	-2.57%
Funds from Other	63,879	0	0	14,000	14,000	0.00%
TOTAL REVENUE	15,984,669	15,300,064	15,459,358	15,310,566	-148,792	-0.96%
ENDING BALANCE	933,775	396,216	456,520	-40,940	-497,460	-109.0%