

Town of Salem



2021/2022

Proposed Budget

April 7, 2021 7:00 PM

Public Hearing Via Virtual Zoom

Per State of CT, Governor Lamont Executive Order 7B, the Town of Salem Board of Finance Public Hearing on April 7th, 2021 will be following the suspension of in-person open meeting requirements.

(The Public Hearing Agenda includes link information so that residents may virtually participate.)

General Government:	\$ 4,191,824
Board of Education:	\$ 11,050,886
Capital Expenditures:	<u>\$ 1,130,972</u>
	\$ 16,373,682

PROPOSED BUDGET SUMMARY 2021-2022

Department	Actual 2019-20	Budget 2020-21	Proposed Budget 2021-22	Increase, Amount \$\$	Increase % 20/21 VS 21/22
Department 100 Selectman	6,917	7,480	7,570	90	1.20%
Department 105 Salaries	1,167,170	1,196,049	1,329,665	133,616	11.17%
Department 110 ZEO/Bld. Official/Sanitarian	2,520	4,281	4,292	11	0.26%
Department 112 Town Clerk	15,617	15,645	16,883	1,238	7.91%
Department 114 Treasurer/Auditor/BOF	38,919	38,369	38,369	0	0.00%
Department 116 Assessor	29,994	21,100	21,100	0	0.00%
Department 118 Tax Collector	13,650	13,500	13,500	0	0.00%
Department 122 Registrar	7,365	11,539	10,802	-737	-6.39%
Department 126 Town Counsel	54,100	49,600	39,000	-10,600	-21.37%
Department 134 Town Office Operation	87,439	103,800	106,310	2,510	2.42%
Department 135 Municipal Bldg Main.	61,736	49,900	52,700	2,800	5.61%
Department 138 Employee Benefits	280,126	396,517	434,410	37,893	9.56%
Department 140 Utilities	134,069	153,538	155,592	2,054	1.34%
Department 152 Town Services	95,675	106,693	115,050	8,357	7.83%
Department 157 Regional Services	10,532	11,869	12,203	334	2.81%
Department 158 Library	36,650	37,725	38,210	485	1.29%
Department 210 Security	308,607	349,546	366,100	16,554	4.74%
Department 220/222 Salem Fire Departments	161,123	174,657	174,110	-547	-0.31%
Department 230 Ambulance	45,019	46,507	46,685	178	0.38%
Department 240 Public Safety	61,678	123,800	126,650	2,850	2.30%
Department 310 Public Works	245,337	256,950	266,160	9,210	3.58%
Department 410 Transfer Station	163,847	161,142	178,100	16,958	10.52%
Department 600 Economic Development	564	1,615	1,900	285	17.65%
Department 610 Inland Wetlands/ CC	1,108	3,200	3,350	150	4.69%
Department 630 Planning and Zoning	13,036	14,900	19,500	4,600	30.87%
Department 640 Zoning Board of Appeals	110	800	800	0	0.00%
Department 645 Recreation Commission	27,602	52,100	47,100	-5,000	-9.60%
Department 710 Municipal Insurance	121,967	126,972	135,648	8,676	6.83%
Department 810 Unanticipated Expenses	1,000	1,000	1,000	0	0.00%
Department 910 Interest Payments	108,063	95,063	82,063	-13,000	-13.68%
Department 920 Principal Payable	411,705	325,000	325,000	0	0.00%
Department 925 Capital Reserve Account	0	1	1	0	0.00%
Department 926 Open Space Land Acquisitic	0	1	1	0	0.00%
Department 935 Revaluation	0	82,000	22,000	-60,000	-73.17%
Gen Govt (Includes Capital Prin & Interest	3,713,245	4,032,859	4,191,824	158,965	3.94%
Capital	1,010,210	1,111,143	1,130,972	19,829	1.78%
BOE	10,369,875	10,975,886	11,050,886	75,000	0.68%
TOTAL EXPENDITURES	15,093,330	16,119,888	16,373,682	253,794	1.57%
Dept 91 Taxes	12,106,515	12,168,230	12,466,718	298,488	2.5%
Dept 92 Sta/Fed Grants	523,596	417,463	470,838	53,375	12.8%
Dept 93 Educa	2,625,710	2,527,740	2,528,750	1,010	0.0%
Dept 94 Lic & Permits	181,768	152,900	157,600	4,700	3.1%
Dept 95 Curr Services	36,568	23,850	22,900	-950	-4.0%
Dept 96 Town Money Rev	83,176	10,000	6,000	-4,000	-40.0%
Dept 97 Misc	55,074	34,000	27,500	-6,500	-19.1%
TOTAL REVENUE	15,612,407	15,334,183	15,680,306	346,123	2.26%
RECONCILIATION					
Expenditures	15,093,330	16,119,888	16,373,682	253,794	1.57%
Revenues	15,612,407	15,334,183	15,680,306	346,123	2.26%
Surplus/Shortage	519,077	-785,705	-693,376	92,329	

Department 100 Selectman									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-100-201	Membership Fees	\$5,419	\$5,419	\$4,464	\$5,620	\$5,710	\$90	1.60%	SE CT Council of Gov/COST
5-100-301	Mileage	\$932	\$857	\$0	\$960	\$960	\$0	0.00%	Mileage - First Selectman's travel
5-100-401	Other Expenses	\$688	\$641	\$0	\$900	\$900	\$0	0.00%	Supplies
	Department total	\$7,039	\$6,917	\$4,464	\$7,480	\$7,570	\$90	1.20%	
Department 105 Salaries									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-105-100	First Selectman	\$67,343	\$69,323	\$26,759	\$69,323	\$71,402	\$2,079	3.0%	
5-105-100	Acting Selectman	\$0	\$0	\$1,923	\$5,600	\$8,000	\$2,400	0.0%	Prior to 2009 funded at \$10,000
5-105-101	Admin. Assistants/Senior Liaison	\$36,090	\$32,097	\$11,336	\$37,418	\$38,540	\$1,122	3.0%	
5-105-102	Town Clerk	\$50,310	\$51,816	\$20,457	\$53,240	\$54,837	\$1,597	3.0%	
5-105-103	Town Clerk Assistants	\$15,117	\$9,060	\$3,735	\$15,235	\$15,980	\$745	4.9%	
5-105-104	Tax Collector	\$50,359	\$48,878	\$20,474	\$53,240	\$54,837	\$1,597	3.0%	
5-105-105	Asst Tax Collector/Now Certified TC	\$29,834	\$34,148	\$14,638	\$28,142	\$28,986	\$844	3.0%	
5-105-106	Assessor	\$45,996	\$53,241	\$20,195	\$53,404	\$55,006	\$1,602	3.0%	
5-105-107	Assessor Assts/CCMA I Increased hrs	\$28,410	\$23,942	\$9,765	\$24,588	\$25,326	\$738	3.0%	
5-105-108	Treasurer	\$17,993	\$18,790	\$7,458	\$19,285	\$20,430	\$1,145	5.9%	
5-105-109	Financial/HR Administrative	\$49,795	\$54,066	\$20,455	\$53,753	\$55,366	\$1,613	3.0%	
5-105-110	Reg. Of Voters	\$13,024	\$13,356	\$5,273	\$13,710	\$14,122	\$412	3.0%	
5-105-111	Sanit. / Bld. Off.	\$36,172	\$38,793	\$15,313	\$46,829	\$48,234	\$1,405	3.0%	
5-105-113	Recording Secretaries	\$8,575	\$10,580	\$3,920	\$6,257	\$9,000	\$743	9.0%	
5-105-114	Administrative Part time	\$5,493	\$11,799	\$4,768	\$12,497	\$12,872	\$375	3.0%	
5-105-115	Recreation Coordinator	\$8,014	\$9,661	\$3,462	\$10,681	\$11,100	\$419	3.9%	
5-105-116	Public Works	\$330,615	\$325,190	\$112,581	\$368,145	\$406,000	\$37,855	10.3%	Union Contract/Foreman
5-105-117	Public Works Dir	\$15,942	\$16,229	\$6,407	\$16,882	\$17,388	\$506	3.0%	
5-105-118	Public Works Summer Help	\$5,950	\$1,100	\$8,940	\$8,067	\$8,940	\$873	10.8%	
5-105-119	On Call Program	\$62,532	\$45,410	\$0	\$0	\$0	\$0	0.0%	Moved to Dept 240
5-105-120	Fire Marshall/CP	\$21,289	\$26,903	\$11,459	\$21,464	\$22,430	\$966	4.5%	
5-105-121	EMT/Maintenance	\$140,104	\$153,116	\$60,834	\$149,260	\$220,030	\$70,770	47.4%	Union Contract
5-105-123	Library Salaries	\$59,050	\$58,553	\$21,321	\$64,598	\$66,535	\$1,937	3.0%	8 PT staff
5-105-124	Head Librarian	\$57,127	\$61,119	\$23,535	\$62,431	\$64,304	\$1,873	3.0%	
	Department Total	\$1,155,134	\$1,167,170	\$435,008	\$1,196,049	\$1,329,665	\$133,616	11.2%	
	Animal Control Officer								
Union Contracts account for 43% of Payroll-Public Works& EMT/Maintainers									
Total of 14 Full time employees-(Reduced from 17 FT employees in 2009)									

Department 110 Building Official/Sanitarian									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-110-402	Bldg. Official Expenses	\$1,847	\$2,520	\$320	\$4,281	\$4,292	\$11	0.26%	Office Supplies, Inspection Supplies, Memberships, Bldg Official Mileage Field & Code books
Department Total		\$1,847	\$2,520	\$320	\$4,281	\$4,292	\$11	0.26%	
Department 112 Town Clerk									
Account	Description	Actual 2018-2019	Actual 2019- 2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-112-143	Vital Statistics	\$126	\$30	\$0	\$30	\$0	-\$30	-100.00%	Vital fees to Other Towns/Qu pmts to CT DPH
5-112-303	Conf/Mileage/Dues	\$1,011	\$1,322	\$49	\$1,550	\$1,550	\$0	0.00%	CTCA & NL County Dues , NE Assn. of Clerks , Clerk Conference, CM Convention, Education
5-112-433	Ledgers (Books)	\$14,509	\$14,265	\$5,664	\$14,065	\$15,333	\$1,268	9.02%	NewVision software & Annual Audit & Review of Land Records, Archival Supp& Restora, Microfilm&Scanning and maps Film storage, Map machine maint.
Department Total		\$15,646	\$15,617	\$5,713	\$15,645	\$16,883	\$1,238	7.91%	

Department 114 Treasurer/Auditor/BOF									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-114-204	Contract (Auditor)	\$30,417	\$38,297	\$16,000	\$36,789	\$36,789	\$0	0.00%	Auditor, CPA Services
5-114-304	Mileage	\$280	\$122	\$0	\$280	\$280	\$0	0.00%	Mileage/Treas HR Finance
5-114-454	Expenses/Town Report	\$1,120	\$500	\$0	\$1,300	\$1,300	\$0	0.00%	Producing Town Report (limited printed copies due to availability online) Classes\workshops for Treas/HR/Finance
	Department Total	\$31,817	\$38,919	\$16,000	\$38,369	\$38,369	\$0	0.00%	
Department 116 Assessor									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-116-205	Bd. of Assessment Appeals	\$2,306	\$1,491	\$160	\$1,900	\$1,900	\$0	0.00%	Advertising /mailings
5-116-305	Conf/Mileage/Dues	\$1,180	\$1,845	\$1,176	\$2,300	\$2,300	\$0	0.00%	For education, dues and training. Mandatory for Assessor to maintain certification. CED/Pricing Guides
5-116-405	Binding/DMV Expenses	\$1,342	\$1,305	\$390	\$1,950	\$1,950	\$0	0.00%	This covers Grand List Binding and the DMV Program. New investigative tool LexisNexis
5-116-435	Ledgers /Mapping	\$11,962	\$3,935	\$0	\$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 8 Software System	\$0	\$21,418	\$3,357	\$4,500	\$4,500	\$0	0.00%	Software Maint. Fee includes back-up tp Cloud
	Department Total	\$16,790	\$29,994	\$5,083	\$21,100	\$21,100	\$0	0.00%	

Department 118 Tax Collector									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-118-306	Conf/Mileage/Dues	\$678	\$2,121	\$283	\$2,450	\$2,450	\$0	0.00%	NE Regional Conf., 2.5days, CTX Annual Conf., 2.5days, Dues, Spring & Fall Meetings, Mileage
5-118-406	Supplies	\$1,293	\$2,139	\$565	\$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	\$8,616	\$9,140	\$1,420	\$9,000	\$9,000	\$0	0.00%	Tax Bill & Rate Book Paper, Rate Book Binding, Walsh Web Maint., LexisNexis
5-118-466	DMV Expenses	\$0	\$250	\$250	\$250	\$250	\$0	0.00%	DMV Online Service fee
	Department Total	\$10,587	\$13,650	\$2,518	\$13,500	\$13,500	\$0	0.00%	
Department 122 Registrar									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-122-207	Election Workers	\$4,913	\$1,651	\$4,877	\$3,806	\$3,440	-\$366	-9.62%	Election workers include primaries, elections & referendum.
5-122-307	Conf/Mileage/Dues	\$1,642	\$597	\$390	\$3,258	\$3,217	-\$41	-1.26%	Conferences/mileage/dues- Registrar Training/ Continuing Education
5-122-407	Other Expenses	\$1,289	\$1,435	\$58	\$400	\$400	\$0	0.00%	Copier maint. Toner, ballot pens
5-122-457	Election Expenses	\$5,492	\$3,622	\$2,115	\$3,975	\$3,645	-\$330	-8.30%	Memory cards, Ballot Printing, etc - Cost of printing based on not having no-excuse balloting for Nov '21 munic election
5-122-467	Canvass Expenses	\$60	\$60	\$0	\$100	\$100	\$0	0.00%	Canvass exps
	Department Total	\$13,396	\$7,365	\$7,440	\$11,539	\$10,802	-\$737	-6.39%	

Department 135 Municipal Building Maintenance									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-135-210	Maintenance Contracts	\$10,296	\$8,340	\$3,686	\$9,500	\$9,900	\$400	4.21%	Contract - Library's HVAC Town Hall Small Boiler
5-135-608	Exterminator Services	\$2,101	\$2,876	\$788	\$2,400	\$2,700	\$300	12.50%	Waltham Services-TOB/SFC/GLVCO/Library
5-135-609	Building Maintenance	\$35,326	\$44,642	\$4,168	\$35,000	\$36,600	\$1,600	4.57%	Maintaining of all Town buildings
5-135-6135	Quarterly Water Testing	\$973	\$5,878	\$0	\$3,000	\$3,500	\$500	16.67%	Quarterly required testing on town owned water systems
	Department Total	\$48,696	\$61,736	\$8,642	\$49,900	\$52,700	\$2,800	5.61%	
Department 138 Employee Benefits									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-138-800	FICA (ER Portion)	\$73,704	\$70,609	\$26,730	\$74,285	\$80,227	\$5,942	8.00%	FICA (ER portion)
5-138-801	Medicare (ER Portion)	\$17,237	\$16,512	\$6,252	\$17,373	\$18,762	\$1,389	8.00%	Medicare (ER Portion)
5-138-802	Insurance (PHS & BC Dent)	\$170,186	\$138,607	\$64,628	\$232,689	\$261,440	\$28,751	12.36%	Health Insur Increase - 1 Retiree
5-138-803	Pension	\$44,016	\$42,717	\$17,854	\$59,920	\$64,731	\$4,811	8.03%	Pension
5-138-804	Unemployment	\$4,920	\$2,881	\$0	\$4,000	\$1,000	-\$3,000	-75.00%	Unemployment
5-138-805	Firemen Awards	\$8,250	\$8,800	\$0	\$8,250	\$8,250	\$0	0.00%	Emer Service Stipends, Fireman Awards, Pd FF Gear
	Department Total	\$318,313	\$280,126	\$115,464	\$396,517	\$434,410	\$37,893	9.56%	
**Projections from Health Insurance updated on 2/29/21 is for a 18.9% increase, (Dept. 138 - Employee Benefits was budgeted for \$416,018 in FY 2011/2012)									

Department 140 Utilities									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-140-700	Telephone TOB	\$6,856	\$8,206	\$2,751	\$6,900	\$7,000	\$100	1.45%	
5-140-702	Telephone Library	\$2,125	\$2,535	\$854	\$2,200	\$2,400	\$200	9.09%	
5-140-703	Telephone GLFCO	\$2,745	\$2,710	\$947	\$2,300	\$2,900	\$600	26.09%	
5-140-704	Telephone SVFCO	\$1,290	\$1,760	\$475	\$1,800	\$2,800	\$1,000	55.56%	
5-140-706	Telephone Transfer Station	\$478	\$539	\$183	\$500	\$650	\$150	30.00%	
5-140-707	Mobile Phone PW/TOB	\$3,717	\$2,699	\$908	\$4,200	\$4,000	-\$200	-4.76%	
5-140-708	Mobile Phone SVFC	\$3,180	\$3,195	\$1,042	\$2,300	\$2,300	\$0	0.00%	
5-140-709	Heat, Center School	\$762	\$566	\$0	\$838	\$900	\$62	7.40%	
5-140-710	Heat TOB	\$5,247	\$4,780	\$1,790	\$6,000	\$7,900	\$1,900	31.67%	
5-140-712	Heat New Library	\$11,638	\$11,703	\$3,047	\$12,700	\$11,000	-\$1,700	-13.39%	
5-140-713	Heat GLVFCO	\$5,550	\$4,244	\$597	\$6,400	\$6,100	-\$300	-4.69%	
5-140-714	Heat SVFCO	\$6,614	\$5,078	\$226	\$7,270	\$7,100	-\$170	-2.34%	
5-140-715	Heat Public Works	\$5,680	\$4,193		\$6,248	\$6,200	-\$48	-0.77%	
5-140-720	Electricity TOB	\$15,703	\$12,441	\$3,606	\$13,980	\$13,980	\$0	0.00%	
5-140-721	Electricity Old Library	\$546	\$581	\$181	\$600	\$600	\$0	0.00%	
5-140-722	Electricity New Library	\$18,213	\$9,246	\$3,347	\$14,900	\$14,900	\$0	0.00%	
5-140-723	Electricity GLVFCO	\$8,342	\$7,221	\$2,547	\$8,000	\$7,800	-\$200	-2.50%	
5-140-724	Electricity SVFCO	\$7,893	\$6,756	\$2,742	\$9,200	\$9,200	\$0	0.00%	
5-140-725	Electricity PW	\$10,334	\$11,227	\$2,039	\$10,710	\$11,000	\$290	2.71%	
5-140-726	Electricity Transfer Station	\$2,929	\$2,951	\$667	\$3,000	\$3,200	\$200	6.67%	
5-140-727	Electricity Rec Fields	\$1,787	\$1,753	\$621	\$1,900	\$1,980	\$80	4.21%	
5-140-730	Gas/Fuel Security/Fire Marshal	\$483	\$668	\$0	\$600	\$600	\$0	0.00%	
5-140-733	Gas/Fuel GLVFCO/Ambulance	\$7,020	\$5,920	\$469	\$7,000	\$7,000	\$0	0.00%	
5-140-733	GAS/Fuel SVFCO	\$3,398	\$4,235	\$235	\$4,100	\$4,100	\$0	0.00%	
5-140-734	Gas/Fuel PW	\$18,502	\$18,157	\$982	\$19,892	\$19,982	\$90	0.45%	
	Veh Fuel T/B Allocated Quarterly		\$725	\$5,047					Dept Alloca's conducted Quarterly 60%BOE
	Department totals	\$151,032	\$134,069	\$35,303	\$153,538	\$155,592	\$2,054	1.34%	

Department 152 Town Services									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-152-810	Historical Society	\$600	\$600	\$300	\$300	\$300	\$0	0.00%	Donation
5-152-811	Cemeteries	\$1,300	\$31	\$0	\$1,000	\$1,000	\$0	0.00%	Donation
5-152-812	Senior Services	\$4,755	\$6,720	\$1,794	\$9,910	\$11,840	\$1,930	19.48%	Senior Transport services program, Senior Donation, Expanded activities
5-152-813	Gardner Lake Authority	\$14,102	\$8,000	\$0	\$8,000	\$10,000	\$2,000	25.00%	Water Quality/Police Patrol
5-152-814	Health Services	\$28,144	\$42,902	\$22,794	\$29,077	\$34,520	\$5,443	18.72%	Uncas Health District/Health Services
5-152-815	Memorial Day/Bicentennial Celebration	\$8,600	\$122	\$0	\$600	\$600	\$0	0.00%	Memorial Day
5-152-816	Pavilion/Community Events and "Our Town Salem"	\$3,940	\$5,291	\$947	\$3,500	\$3,500	\$0	0.00%	"Our Town" quarterly distribution
5-157-000	ACO Agreement - new in 2016-17	\$10,206	\$10,431	\$2,673	\$12,306	\$13,290	\$984	8.00%	Animal Control Regionalized with Montville
5-152-826	Planning Services	\$30,128	\$21,578	\$8,115	\$42,000	\$40,000	-\$2,000	-4.76%	SCCOG Agreement
	Department Total	\$101,775	\$95,675	\$36,623	\$106,693	\$115,050	\$8,357	7.83%	
Department 157 Regional Services									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-157-820	Women's Center/Safe Futures	\$700	\$700	\$700	\$700	\$700	\$0	0.00%	Donation
5-157-821	T.V.C.C.A.	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%	Donation
5-157-822	Adult Ed	\$4,000	\$4,160	\$0	\$4,066	\$4,400	\$334	8.21%	Reimbursement from the State/pass through BOE
5-157-824	Regional Probate	\$3,209	\$3,219	\$0	\$3,650	\$3,650	\$0	0.00%	Salem %
5-157-825	SECTER	\$1,453	\$1,453	\$1,453	\$1,453	\$1,453	\$0	0.00%	Dues
5-157-828	Homeless Shelter	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%	Regional Allocation
	Department Total	\$10,362	\$10,532	\$3,153	\$11,869	\$12,203	\$334	2.81%	

Department 158 Library									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-158-015	Equipment	\$6,412	\$5,658	\$3,161	\$9,275	\$7,300	-\$1,975	-21.29%	(2) Computers @ \$1000 each for Computers: SADIRECTOR & TECHSRVS to be replaced in 2021 per replacement schedule, Adjustable monitors, VirusShield, LibData/Ninite, BiblioComp Sev&Repr, TechSoup, Leases, Microsoft Lic, Copier/Printer Maint., Supp, Unanticipated Repairs
5-158-315	Conf/Mileage/Dues	\$1,384	\$1,486	\$506	\$1,600	\$1,400	-\$200	-12.50%	ALA & CLC Membership & workshops/conf.
5-158-415	Other Expenses	\$1,807	\$2,469	\$494	\$2,000	\$2,000	\$0	0.00%	CT CEN internet, Misc Exps
5-158-458	Supplies	\$2,465	\$2,500	\$1,038	\$2,700	\$3,700	\$1,000	37.04%	Library Supplies
5-158-515	Circulation Materials	\$16,715	\$19,212	\$5,365	\$16,650	\$18,150	\$1,500	9.01%	Books, movies, media, Overdrive, LP, etc Junior Library Guild, children's book subscription WT Cox Periodical Subs
5-158-615	Bibliomation Service Fees	\$5,170	\$5,325	\$5,484	\$5,500	\$5,660	\$160	2.91%	Bibliomation Annual Contract (Circ. & Cataloging Network)
	Department Total	\$33,953	\$36,650	\$16,048	\$37,725	\$38,210	\$485	1.29%	
Department 210 Security									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-210-016	Equipment	\$1,500	\$8,470	\$375	\$1,000	\$1,500	\$500	50.00%	Radio, batteries
5-210-216	Resident Troopers	\$293,842	\$299,321	\$0	\$346,546	\$363,000	\$16,454	4.75%	Reflects State of CT cost-share to Towns paying 85% of full Salary and Benefits
5-210-416	Other Expenses (Supplies)	\$425	\$692	\$0	\$1,000	\$800	-\$200	-20.00%	Office supplies
5-210-616	Maintenance	\$124	\$124	\$0	\$1,000	\$800	-\$200	-20.00%	Speed signs
	Department Total	\$295,891	\$308,607	\$375	\$349,546	\$366,100	\$16,554	4.74%	

Department 220 Gardner Lake Fire Company									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-220-436	Chief's Account	\$2,270	\$627	\$130	\$2,500	\$2,500	\$0	0.00%	Mileage, meetings, and training Subscriptions Dues and permits
	DEPT TOTAL	\$2,270	\$627	\$130	\$2,500	\$2,500	\$0	0.00%	

Department 222 Salem Fire Department									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-222-017	GLVFC Equipment	\$3,594	\$4,161	\$310	\$3,500	\$3,500	\$0	0.00%	Replacement & Equipment Hand tools/power tools
5-222-018	SVFC Equipment	\$8,892	\$8,942	\$3,597	\$6,800	\$6,500	-\$300	-4.41%	FAST Team Supplies, Misc. Firefighter Equipment, flashlights, hand tools
5-222-217	GLVFC Professional Fees	\$1,339	\$3,479	\$110	\$3,450	\$3,400	-\$50	-1.45%	Legal Atly /Anti Virus Prog/Computer Rep & Maint
5-222-218	SVFC Professional Fees	\$3,404	\$5,935	\$1,608	\$4,200	\$4,200	\$0	0.00%	Copier&supp/MVR/IAR, Computer backup
5-222-222	SVFC Physicals	\$3,992	\$2,823	\$1,551	\$5,000	\$5,000	\$0	0.00%	Member Physicals
5-222-223	GLVFC Physicals	\$1,626	\$3,571	\$0	\$6,225	\$6,000	-\$225	-3.61%	Annual NFPA/DOT CDL, members physicals, shots and go pay reimbursement
5-222-437	Supplies (Medical) SVFC (Covid Reimburs.)	\$353	\$2,840	\$0	\$1,200	\$1,200	\$0	0.00%	Misc Supplies, ballistic vest
5-222-438	Chief's Account	\$2,596	\$2,550	\$834	\$3,000	\$3,000	\$0	0.00%	Fuel/Maint./EquipmentMights/siren repair
5-222-477	SVFC Expendables	\$5,223	\$4,878	\$1,143	\$5,500	\$5,500	\$0	0.00%	Cleaning Supp/toilet supp/paper goods/batteries
5-222-478	GLVFC Expendables	\$4,075	\$3,762	\$1,183	\$3,710	\$3,700	-\$10	-0.27%	Oil Dry, Haz-mat Pads, toilet tissue, paper towels, cleaning supplies, Water treatment system
5-222-518	SVFC Training	\$8,202	\$6,748	\$2,082	\$7,800	\$7,800	\$0	0.00%	Firefighting Training, FAST Team Training, and EMS Training/Management
5-222-519	GLVFC Training	\$10,601	\$4,658	\$2,065	\$8,375	\$8,000	-\$375	-4.48%	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	\$23,699	\$27,520	\$26,455	\$30,000	\$30,000	\$0	0.00%	Building, Auto, Sickness & Health
5-222-230	GLVFC Insurance	\$23,636	\$26,975	\$27,412	\$25,827	\$27,000	\$1,173	4.54%	Emergency Veh/Gen Liab Sta 27
5-222-434	GLVFC Fire Wells	\$2,017	\$0	\$0	\$1,925	\$1,000	-\$925	-48.05%	Install and maintain fittings and equip.
5-222-618	SVFC Repair/ Maintenance of Equipment	\$33,316	\$21,951	\$18,841	\$21,125	\$21,000	-\$125	-0.59%	Equipment Maint small Engines, computer & motor repairs, Veh batteries, Aerial service, pump service, meter maint., Ladder tires & Hurst tool service
5-222-612	GLVFC Vehicle Maintenance	\$7,464	\$8,584	\$3,753	\$8,035	\$8,500	\$465	5.79%	Prev repair/maint/Engine tank 127/Tanker 127/Forestry 127/Portable pumps
5-222-619	SVFC Testing	\$4,383	\$5,791	\$2,780	\$5,500	\$5,500	\$0	0.00%	Ladder Testing, SCBA Flow Testing, Compressor service & Air testing, Extinguishers
5-222-620	GLVFC Testing	\$6,630	\$10,959	\$2,209	\$9,125	\$8,975	-\$150	-1.64%	Annual NFPA /DOT OSHA Testing, SCBA pump hose, CO meters, Scott meter
5-222-622	SVFC Radio Repair	\$4,785	\$4,161	\$923	\$5,100	\$5,000	-\$100	-1.96%	Portable radios, Radio repairs, radio batteries, Alpha pagers, voice pager repairs
5-222-623	GLVFC Radio Repair	\$3,586	\$208	\$224	\$3,425	\$3,500	\$75	2.19%	Emerg. Lights & Radios & sirens/Install and repair portable radio batts &replacement
5-222-827	GLVFC Building Maintenance	\$3,219	\$0	\$1,121	\$3,335	\$3,335	\$0	0.00%	Building maintenance: Repair services, OH doors, Maint Agreem.
	Department Total	\$166,632	\$160,496	\$98,201	\$172,157	\$171,610	-\$547	-0.32%	

Department 230 Ambulance									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-230-019	Equipment	\$6,460	\$7,533	\$0	\$6,385	\$6,385	\$0	0.00%	Rope Rescue replacement, hand tools, tool bait's/Water Rescue PPE /Safety /Gurney batteries/Cold Water rescue PPE/safety harnesses/Equipment
5-230-519	Training	\$10,577	\$6,327	\$397	\$9,890	\$9,800	-\$90	-0.91%	In-service EMS train, EMT, EMR Classes, Training material, Copies, Trav reimburs.
5-230-531	Insurance	\$7,418	\$5,438	\$5,448	\$8,432	\$8,500	\$68	0.81%	Vehicle Liability, Marine 127, Rescue, Service, UTV 127, Errors and Omissions
5-230-605	Biohazard Transportation	-\$148	\$88	\$0	\$725	\$700	-\$25	-3.45%	Supp. BioHazard transportation, Salem School, GL Fire
5-230-623	Radio Repair	\$2,912	\$3,517	\$133	\$3,500	\$3,500	\$0	0.00%	Installation/Repair/portable batteries, replacement antennae's, officer vehs, pagers
5-230-624	Repair/Maintenance of Equipment	\$10,153	\$22,074	\$4,898	\$15,450	\$16,000	\$550	3.56%	Prev. Maint & Repair/ Brakes Rescue127/ Service 127/Marine 127 /Ulli 127/Trailer maint.X3/ Lucas Heart Device contract & Stryker Lifting Device contract
5-230-919	Uniforms	\$2,821	\$42	\$0	\$2,125	\$1,800	-\$325	-15.29%	On-Call staff attire, Pers Prot Equip, clothing/footwear
	Department Total	\$40,193	\$45,019	\$10,876	\$46,507	\$46,685	\$178	0.38%	
Department 240 Public Safety									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-240-020	Communication Equipment	\$5,223	\$8,476	\$8,516	\$7,200	\$8,000	\$800	11.11%	Emergency communications equipment and tower maint.
5-240-220	911 Emergency Contract	\$27,296	\$27,721	\$14,507	\$21,900	\$21,200	-\$700	-3.20%	911 Contract/required expenses
5-240-420	Fire Marshall Expense	\$3,986	\$4,214	\$0	\$3,300	\$3,600	\$300	9.09%	New books, investigation, inspection supplies, training, uniforms, fire prevention materials
5-240-421	Civil Preparedness Expense	\$15,800	\$7,854	\$1,608	\$12,400	\$12,400	\$0	0.00%	Emergency equipment and supplies
5-240-625	Alarm Maintenance	\$3,265	\$11,110	\$1,620	\$6,400	\$7,000	\$600	9.38%	Alarm Maintenance for all buildings
5-240-920	Fire Police	\$4,608	\$1,273	\$502	\$5,000	\$5,000	\$0	0.00%	Radio/Rep Maint/Materials
5-240-921	Fire Training Building	\$3,771	\$1,030	\$0	\$1,600	\$1,600	\$0	0.00%	Expenses for Fire Training Building maint.
5-240-960	Gear-FF/EMT	\$0	\$0	\$0	\$6,000	\$17,850	\$11,850	0.00%	Required Gear for Paid FF/EMT
5-240-970	On-Call Nominal Fee	\$0	\$0	\$0	\$60,000	\$50,000	-\$10,000	0.00%	Restructure from Dept 105 -Volunteer Nominal Fees
	Department Total	\$63,949	\$61,678	\$26,753	\$123,800	\$126,650	\$2,850	2.30%	

Department 310 Public Works									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-310-021	Small & Gas Power Equipment	\$4,484	\$10,464	\$2,751	\$9,200	\$9,200	\$0	0.00%	All small electric and gas power equipment
5-310-023	Repair/Maint.Vehicles	\$82,538	\$79,043	\$7,395	\$69,000	\$64,500	-\$4,500	-6.52%	Maintenance of all PW vehicles
5-310-026	Mech/Equip/Tools	\$7,525	\$15,563	\$968	\$9,500	\$10,000	\$500	5.26%	Mechanic tools, equipment and fuel pump maint.
5-310-439	Materials	\$22,743	\$21,948	\$3,201	\$23,000	\$23,000	\$0	0.00%	All oth Supp, Consumables, traffic signs, safety equip, etc.
5-310-441	Snow Removal Supplies	\$42,823	\$23,471	\$0	\$53,000	\$66,210	\$13,210	24.92%	Cost for treated salt/sand
5-310-633	Field Maintenance	\$17,933	\$22,409	\$6,233	\$14,600	\$14,600	\$0	0.00%	Park&Rec fields, tree removal
5-310-634	Oil/Road Repairs	\$67,427	\$55,064	\$7,503	\$67,000	\$67,000	\$0	0.00%	Maintenance/spot repairs, drainage & tree removal on all town roads
5-310-921	Engineering	\$6,332	\$12,676	\$1,211	\$4,800	\$4,800	\$0	0.00%	Engineering primarily for road work/issues
5-310-923	Uniforms, Meals and Supplies	\$4,578	\$4,699	\$825	\$6,850	\$6,850	\$0	0.00%	Clothing and OT meal allowance, DOT test, school and seminars
	Department Total	\$256,383	\$245,337	\$30,087	\$256,950	\$266,160	\$9,210	3.58%	
Department 410 Transfer Station									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-410-241	Management Contract	\$61,675	\$62,868	\$32,063	\$69,000	\$69,000	\$0	0.00%	Contract
5-410-442	Operating Costs	\$3,579	\$390	\$1,475	\$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	\$9,385	\$12,602	\$0	\$8,600	\$10,000	\$1,400	16.28%	Revenue off sets expense
5-410-627	Maintenance and Improvements	\$3,215	\$5,600	\$861	\$4,000	\$4,000	\$0	0.00%	General Maintenance of site
5-410-628	Water Testing	\$3,806	\$4,199	\$903	\$4,300	\$4,300	\$0	0.00%	DEEP requirements
5-410-922	Engineering	\$823	\$1,619	\$0	\$2,600	\$2,000	-\$600	-23.08%	Cost of Permil changes
5-410-931	Bulky Waste Tipping	\$6,101	\$5,553	\$759	\$6,500	\$6,500	\$0	0.00%	
5-410-932	Trash Tipping (CRRRA)	\$26,868	\$30,484	\$8,225	\$30,000	\$32,000	\$2,000	6.67%	
5-410-933	Trash Hauling	\$7,194	\$8,208	\$1,687	\$8,000	\$8,000	\$0	0.00%	
5-410-935	Bulky Waste Hauling	\$4,782	\$3,843	\$946	\$5,500	\$5,500	\$0	0.00%	
5-410-935	Recyclable Hauling	\$17,647	\$24,518	\$6,418	\$13,842	\$28,000	\$14,158	102.28%	Cost of Recyclables
5-410-936	Toxic Waste	\$4,115	\$3,963	\$75	\$4,900	\$4,900	\$0	0.00%	
5-410-937	CFC Evacuation Response	\$0	\$0	\$0			\$0	0.00%	
	Department Total	\$149,190	\$163,847	\$53,412	\$161,142	\$178,100	\$16,958	10.52%	
Dept 410-Transfer Station in FY 2009/10 was \$190,686									
Enhanced Recycling and Compacting Recyclables Saves \$\$\$									

Department 645 Recreation Commission									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-645-645	Maintenance	\$17,455	\$4,589	\$0	\$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	\$8,873	\$12,072	-\$113	\$11,300	\$11,300	\$0	0.00%	League & sports program expenses
5-645-928	Holiday Activities	\$2,051	\$692	\$0	\$2,800	\$2,800	\$0	0.00%	Tree lighting/Easter program/Halloween program
5-645-929	Community Out Reach/Appropriated Exp.	\$927	\$1,969	\$0	\$1,500	\$1,500	\$0	0.00%	Dues, Conferences, Service Projects, mileage
5-645-945	Week-end Access	\$0	\$0	\$0	\$5,000	\$5,000	\$0	0.00%	Provide services for wk end programs at school
5-645-946	Fee Base Activities	\$13,166	\$8,280	\$2,344	\$20,000	\$15,000	-\$5,000	-25.00%	
	Department Total	\$42,472	\$27,602	\$2,231	\$52,100	\$47,100	-\$5,000	-9.60%	
Department 710 Municipal Insurance									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-710-571	Insurance	\$116,725	\$121,442	\$62,498	\$123,472	\$126,558	\$3,086	2.50%	Gen Liability/Property/ Workers Compensation, Insur/Buildings except School
5-710-572	Insurance	\$2,692	\$525	\$0	\$3,500	\$9,090	\$5,590	159.71%	Bonds/Crime/NEW Cyber Policy
	Department Total	\$119,417	\$121,967	\$62,498	\$126,972	\$135,648	\$8,676	6.83%	

Department 810 Unanticipated Expenses									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-810-830	Unanticipated Expenses	\$1,170	\$1,000	\$175	\$1,000	\$1,000	\$0	0.00%	Unanticipated Expenses
	Department total	\$1,170	\$1,000	\$175	\$1,000	\$1,000	\$0	0.00%	
Department 910 Interest Payments									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
5-910-992	2012 School Bond Payment	\$121,063	\$108,063	\$95,063	\$95,063	\$82,063	-\$13,000	-13.68%	School Bond Interest Payment
5-910-995	East Lyme Debt Service Interest	\$1,733	\$0	\$0	\$0	\$0	\$0	0.00%	East Lyme Debt Serv Int
	Department Total	\$122,796	\$108,063	\$95,063	\$95,063	\$82,063	-\$13,000	-13.68%	

Fund 100 - Department - Capital Expenditures									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
BOE	Replace 1994 Roof & AC Units	\$152,000	\$152,000		\$0	\$0			
BOE	Replace Milestone Video Recording Server					\$52,860			
BOE	Fuel Tank Replacement				\$40,000	\$0			
BOE	Clock System				\$17,500	\$17,933			
BOE	Sound System Gymnasium				\$0	\$0			
BOE	Independant Technology Analysis(Previously Tech Purchases)				\$100,000	\$20,000			
BOE	Front & Back lot-Pave, Mill,				\$0	\$0			
BOE Library	Carpet Replacement				\$0	\$23,001			
BOE	Teacher Retirement Plan				\$125,000	\$0			
Town Library	HVAC Fuel Replacement Sys				\$200,000	\$85,000			
Town Library	Fuel Tanks				\$5,000	\$0			
Recreation	Disc Golf				\$0	\$23,499			
Recreation	Vol Park				\$0	\$0			
PW	Fuel Tanks				\$37,077	\$80,000			
PW	Bucket Truck					\$155,000			
PW	Commercial Mower		\$22,602						
PW	Pick up Truck		\$28,308						
PW	PW Snow/Plow Truck	\$45,000			\$66,000	\$66,000			
PW	PW Road Rehab	\$408,565	\$380,536		\$318,071	\$433,572			
PW	Large Snowplow truck #1	\$62,000	\$62,000						
PW	SVFC Driveway		\$49,000						
PW	Field Groomer					\$19,107			
PW	Bingham Field Restoration				\$11,000	\$11,000			
SVFCO & GLVFCO	Hydraulic Rescue Tools/Exhaust Sys	\$48,964	\$48,964						
SVFCO & GLVFCO	SVFCO Gear & Hoses	\$15,000	\$15,000		\$13,000	\$14,000			
SVFCO	SBCA Replace/Grant appropriation				\$11,800				
GLVFCO	GLVFC Gear and Hoses		\$14,000		\$11,500	\$10,000			
GLVFCO	Tanker truck	\$120,000	\$120,000						
GLVFCO	Firefighting Turn out gear	\$14,000							
GLVFCO	Thermal imaging Cameras (2)	\$5,445							
GLVFCO	Fire Rescue Boat		\$55,500						
SVFCO	Engine tanker				\$120,000	\$120,000			
SVFCO	Storage building	\$25,000							
SVFCO	F350		\$62,300						
TOB	Roof				\$35,195				
TOTAL CAPITAL		\$895,974	\$1,010,210	\$0	\$1,111,143	\$1,130,972	\$19,829	1.78%	
Total General Government		\$3,726,984	\$3,713,245	\$1,461,417	\$4,032,859	\$4,191,824	\$158,965	3.94%	
Total BOE		\$10,376,941	\$10,369,875	\$2,390,404	\$10,975,886	\$11,050,886	\$75,000	0.68%	
Expenditures -									
Grand Total Expenditures		\$14,999,899	\$15,093,330	\$3,851,821	\$16,119,888	\$16,373,682	\$253,794	1.57%	

Department 92 State/Federal Grants									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
012	Munic Grants	\$0	\$4,699	\$28,237	\$4,066	\$4,699	\$633	15.57%	
001	Town Aid Road(TAR)	\$193,591	\$193,271	\$96,637	\$193,591	\$193,274	-\$317	-0.16%	
0016	Office of Policy & Mgmt.(FEMA)	\$0		\$0	\$0	\$0	\$0	0.00%	
002	Civil Preparedness			\$0	\$0	\$0	\$0	0.00%	
0020	Telephone Access Line	\$7,696	\$7,619	\$0	\$7,619	\$4,965	-\$2,654	-34.83%	
0023	Veterans Tax Relief	\$4,636	\$2,834	\$2,834	\$4,000	\$2,834	-\$1,166	-29.15%	
004	Payment in Lieu of Taxes (PILOT)	\$35,653	\$35,653	\$35,653	\$35,653	\$35,653	\$0	0.00%	
006	Tax Relief for the Elderly			\$0	\$150	\$0	-\$150	-100.00%	
007	Tax Relief for the Disabled	\$333	\$343	\$349	\$150	\$0	-\$150	0.00%	
009	Pequot/Mohegan	\$7,370	\$7,370	\$2,457	\$3,720	\$7,370	\$3,650	98.12%	
011	LOCIP (Infra-structure)		\$136,085	\$0	\$33,620	\$33,443	-\$177	-0.53%	
014	Library Grant	\$0	\$0	\$0	\$2,200	\$0	-\$2,200	-100.00%	
099	Municipal Stability Grant	\$144,028	\$132,694	\$132,694	\$132,694	\$132,694	\$0	0.00%	
038	Miscellaneous (Includes ESSER Covid)		\$3,028	\$3,099		\$55,906			
	American Rescue Plan \$403,126 Estimated with restrictions								
	Reimbursable Trail Grant/	\$19,619	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department total	\$412,926	\$523,596	\$301,960	\$417,463	\$470,838	\$53,375	12.79%	
Department 93 State/Federal Grants for Education									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
4-093-031	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
4-093-035	Education Equalization	\$2,727,638	\$2,621,550	\$631,270	\$2,523,674	\$2,525,078	\$1,404	0.06%	Actual for 20/21 \$2,625,710
4-093-036	Adult Education	\$5,666	\$4,160	\$2,609	\$4,066	\$3,672	-\$394	-9.69%	
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%	
	American Rescue Plan \$181,000 Estimated with few restrictions								
	Department total	\$2,733,304	\$2,625,710	\$633,879	\$2,527,740	\$2,528,750	\$1,010	0.04%	

Department 95 Charges for Current Services									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
056	Recording Fees	\$16,720	\$22,862	\$16,098	\$16,000	\$16,000	\$0	0.00%	
057	Sale of Maps	\$518	\$260	\$35	\$300	\$50	-\$250	-83.33%	
058	Sale of Copies	\$3,988	\$3,843	\$274	\$2,500	\$900	-\$1,600	-64.00%	
059	Zoning Board of Appeals	\$1,140	\$2	\$0	\$100	\$0	-\$100	-100.00%	
060	Sale of Zoning Regulations	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
061	P&Z Commission	\$1,672	\$1,841	\$1,827	\$400	\$1,000	\$600	150.00%	
062	Inland Wetlands Comm. Fees	\$450	\$450	\$0	\$300	\$200	-\$100	-33.33%	
063	CFC Evacuation Fees	\$1,065	\$2,115	\$1,925	\$750	\$750	\$0	0.00%	
067	Elec Registra Fees	\$3,336	\$5,195	\$5,217	\$3,500	\$4,000	\$500	14.29%	
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	\$28,889	\$36,568	\$25,374	\$23,850	\$22,900	-\$950	-3.98%	
Department 96 Revenue from use of Town Money									
Account	Description	Actual 2018-2019	Actual 2019- 2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
	Premium on Bonds								
064	General Fund	\$94,198	\$83,176	\$4,173	\$10,000	\$6,000	-\$4,000	-40.00%	
065	Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department total	\$94,198	\$83,176	\$4,173	\$10,000	\$6,000	-\$4,000	-40.00%	

Department 97 Miscellaneous Revenue									
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
070	Insurance Claims/Refunds	8,684	9,656	0	7,000	5,000	-\$2,000	-28.57%	
071	Leases	0	0	0	0	0	\$0	0.00%	
072	Library Fees/Fines/Bozrah	12,896	11,552	9,012	10,000	9,500	-\$500	-5.00%	
073	Pavilion/Field Rental/Farmers Market	720	-120	0	0	0	\$0	0.00%	
074	Recreation Fee Base Activities	14,427	7,914	3,674	5,500	3,000	-\$2,500	-45.45%	
075	Field Rental	1,950	0	0	0	0	\$0	0.00%	
076	Miscellaneous/Other	15,281	26,072	6,828	11,500	10,000	-\$1,500	-13.04%	
	Department total	\$53,958	\$55,074	\$19,514	\$34,000	\$27,500	-\$6,500	-19.12%	
SUB-total	Total Tax Revenue	\$12,071,358	\$12,106,515	\$8,503,094	\$12,168,230	\$12,466,718	\$298,488	2.45%	
SUB-total	Total Misc Revenue	\$770,280	\$880,182	\$478,502	\$638,213	\$684,838	\$46,625	7.31%	
SUB-total	Total Municipal Revenue	\$12,841,638	\$12,986,697	\$8,981,596	\$12,806,443	\$13,151,566	\$345,113	2.69%	
Closed CIP Projects Bal per BOF/Aud	Funds Transfer from Oth	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
SUB-total	Education Revenue	\$2,733,304	\$2,625,710	\$633,879	\$2,627,740	\$2,528,750	\$1,010	0.04%	
	TOTAL REVENUE	\$15,574,942	\$15,612,407	\$9,615,475	\$15,334,183	\$15,680,306	\$346,123	2.26%	
Account	Description	Actual 2018-2019	Actual 2019-2020	Expenditures 2020-21 Budget As of Dec 2020	Budget 2020-2021	Budget 2021-2022	\$ Variance*	% Variance*	Comments and Clarifications
	Combined Expenditures	\$14,999,899	\$15,093,330	\$3,851,821	\$16,119,888	\$16,373,682	\$253,794	1.57%	
	Combined Revenue	\$15,574,942	\$15,612,407	\$9,615,475	\$15,334,183	\$15,680,306	\$346,123	2.26%	
	Balance								
	Department 98 Surplus/Shortfall	\$575,043	\$519,077		-\$785,705	-\$693,376	\$92,329		

TOWN OF SALEM 10 YEAR PRINCIPAL and INTEREST

ITEM	TOTAL COST	Field	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	FY 30/31	TOTAL
School Building Renovation	4.5m	P	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	0	2,925,000
School Building Renovation Interest		I	82,063	71,906	64,188	55,250	45,500	35,750	26,000	15,844	5,281	0	401,781
Total Principal and Interest		T	407,063	396,906	389,188	380,250	370,500	360,750	351,000	340,844	330,281	0	3,326,781

TOWN OF SALEM 10 YEAR CAPITAL PLAN

1	BOE Replace 1994 Roof Top/AC Units		0	100,000	100,000	100,000	100,000	100,000					500,000
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		0	110,000	105,000								215,000
6	BOE Fire Alarm Upgrade			72,492									72,492
7	BOE Replace Milestone Video Recording Server		52,860										52,860
8	BOE Bathroom Renovations					95,000							95,000
9	BOE Library carpet		23,001										23,001
10	BOE Sound Sys Gymnasium		17,933										17,933
11	BOE Corridor Lockers			41,190									41,190
12	Gymnasium Wall Padding			26,700									26,700
13	Independent Technology Analysis		20,000										20,000
	SUB TOTAL BOE		113,794	607,882	362,500	195,000	100,000	100,000					1,479,176
14	Rec Disc Golf		23,499										23,499
15	Rec Volunteer Park - Concession Stand				45,000								45,000
	SUB TOTAL REC		23,499		45,000								68,499
16	Bucket Truck		155,000										155,000
17	PW Large Snow Plow Truck #2		66,000	66,000									132,000
18	PW Field Groomer		19,107										19,107
19	PW Front End Loader		0	97,500	97,500								195,000
20	PW Large Snow Plow Truck #3				65,000	65,000	65,000						195,000
21	PW Over Rail Mower			90,000									90,000
22	PW Small Snow Plow Truck			85,000									85,000
23	PW Backhoe (Previously 21-22)		0			85,000							85,000
24	PW Excavator							125,000	125,000				250,000
25	PW Large Snow Plow Truck #4 (3 year payoff)							65,000	65,000	65,000			195,000
26	PW Large Snow Plow Truck #5												0
27	PW Road Improvement		433,572	442,244	451,089	460,111	469,313	478,699	488,273	498,038	507,999	518,159	4,747,497
28	PW Bingham Field Restoration (moved from BOE to reduce cost)		11,000	11,000									22,000
29	PW Fuel Tanks (includes generator+STEAP)		80,000										80,000
	SUB TOTAL PW		764,679	791,744	613,589	610,111	534,313	668,699	678,273	563,038	507,999	518,159	6,250,604
30	GLVFCO/SVFCO SCBA Replacement (20/21 for SVFCO FEMA Grant)												0
31	GLVFCO Slip Resistant Flooring Install/Maint (25/26)						5,800						5,800
32	GLVFCO Fire Fighting Turnout Gear and Hose		10,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	136,000
33	GLVFCO Seal Parking Lot				5,000								5,000
34	GLVFCO Building Roof Replacement			51,770									51,770
35	GLVFCO Replacement of F350 Forestry Truck					78,000							78,000
36	GLVFCO Fire Engine (3 year payoff)						150,000	200,000	200,000	200,000			750,000
	SUB TOTAL GLVFC		10,000	65,770	19,000	92,000	169,800	214,000	214,000	214,000	14,000	14,000	1,026,570
37	SVFCO Engine Tanker		120,000	120,000	120,000	120,000							480,000
38	SVFCO Replacement Gear and Hose		14,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	149,000
39	Scott 4500 psi SCBA Air Packs (includes GLVFCO)				61,200	61,200	61,200	61,200	61,200				306,000
40	SVFCO Replacement 2500 Gallon Tanker				135,000	135,000	135,000						405,000
	SUB TOTAL SVFC		134,000	135,000	331,200	331,200	211,200	76,200	76,200	15,000	15,000	15,000	1,340,000
41	Gen Govt Library HVAC System Replacement		85,000										85,000
42	Gen Govt Library Fuel Tanks		0										0
	SUB-TOTAL GENERAL GOVT		85,000										85,000
	Sub Total, All Other		1,130,972	1,600,396	1,371,289	1,228,311	1,015,313	1,058,899	968,473	792,038	536,999	547,159	10,249,849
	TOTAL Capital and Principal and Interest		1,538,035	1,997,302	1,760,476	1,608,561	1,385,813	1,419,649	1,319,473	1,132,882	867,280	547,159	13,576,630