

Town of Salem



2022/2023 BUDGET

Public Hearing

April 13, 2022

7:00 PM

General Government:	\$ 4,405,508
Board of Education:	\$ 11,327,158
Capital Expenditures:	<u>\$ 998,830</u>
	\$ 16,731,496

PROPOSED BUDGET SUMMARY 2022-2023

Department	Actual 2020-21	Budget 2021-22	Proposed Budget 2022-23	Increase, Amount \$\$	Increase % 21/22 VS 22/23
Department 100 Selectman	5,968	7,570	7,660	90	1.19%
Department 105 Salaries	1,179,176	1,329,665	1,397,875	68,210	5.13%
Department 110 ZEO/Bld. Official/Sanitarian	4,281	4,292	4,348	56	1.30%
Department 112 Town Clerk	15,645	16,883	16,884	1	0.01%
Department 114 Treasurer/Auditor/BOF	37,961	38,369	39,848	1,479	3.85%
Department 116 Assessor	19,162	21,100	21,100	0	0.00%
Department 118 Tax Collector	11,948	13,500	13,500	0	0.00%
Department 122 Registrar	11,539	10,802	14,760	3,958	36.64%
Department 126 Town Counsel	48,255	39,000	40,000	1,000	2.56%
Department 134 Town Office Operation	99,482	106,310	107,000	690	0.65%
Department 135 Municipal Bldg Main.	64,210	52,700	57,920	5,220	9.91%
Department 138 Employee Benefits	311,763	434,410	473,875	39,465	9.08%
Department 140 Utilities	130,131	155,592	166,185	10,593	6.81%
Department 152 Town Services	101,251	115,050	119,700	4,650	4.04%
Department 157 Regional Services	11,740	12,203	11,414	-789	-6.47%
Department 158 Library	37,725	38,210	39,475	1,265	3.31%
Department 210 Security	331,738	366,100	385,100	19,000	5.19%
Department 220/222 Salem Fire Departments	164,299	174,110	180,041	5,931	3.41%
Department 230 Ambulance	46,507	46,685	30,604	-16,081	-34.45%
Department 240 Public Safety	107,900	126,650	128,000	1,350	1.07%
Department 310 Public Works	254,324	266,160	276,060	9,900	3.72%
Department 410 Transfer Station	170,150	178,100	187,180	9,080	5.10%
Department 600 Economic Development	1,615	1,900	1,500	-400	-21.05%
Department 610 Inland Wetlands/ CC	1,067	3,350	3,600	250	7.46%
Department 630 Planning and Zoning	24,901	19,500	27,100	7,600	38.97%
Department 640 Zoning Board of Appeals	110	800	800	0	0.00%
Department 645 Recreation Commission	41,818	47,100	47,500	400	0.85%
Department 710 Municipal Insurance	122,697	135,648	141,976	6,328	4.67%
Department 810 Unanticipated Expenses	949	1,000	1,000	0	0.00%
Department 910 Interest Payments	95,063	82,063	133,500	51,437	62.68%
Department 920 Principal Payable	325,000	325,000	330,000	5,000	1.54%
Department 925 Capital Reserve Account	0	1	1	0	0.00%
Department 926 Open Space Land Acquisition	0	1	1	0	0.00%
Department 935 Revaluation	82,000	22,000	1	-21,999	-100.00%
Gen Govt (Includes Capital Prin & Interest)	3,860,375	4,191,824	4,405,508	213,684	5.10%
Capital	1,226,143	1,130,972	998,830	-132,142	-11.68%
BOE	10,949,395	11,050,886	11,327,158	276,272	2.50%
TOTAL EXPENDITURES	16,035,913	16,373,682	16,731,496	357,814	2.19%
Dept 91 Taxes	12,417,843	12,466,718	12,622,255	155,537	1.2%
Dept 92 Sta/Fed Grants	388,227	470,838	517,233	46,395	9.9%
Dept 93 Educa	2,513,955	2,528,750	2,528,749	(1)	0.0%
Dept 94 Lic & Permits	281,187	157,600	166,000	8,400	5.3%
Dept 95 Curr Services	50,752	22,900	26,250	3,350	14.6%
Dept 96 Town Money Rev	10,142	6,000	6,000	0	0.0%
Dept 97 Misc	46,776	27,500	28,000	500	1.8%
TOTAL REVENUE	15,708,882	15,680,306	15,894,487	214,181	1.37%
RECONCILIATION					
Expenditures	16,035,913	16,373,682	16,731,496	357,814	2.19%
Revenues	15,708,882	15,680,306	15,894,487	214,181	1.37%
Surplus/Shortage	(327,031)	-693,376	-837,009	(143,633)	20.72%

Department 100 Selectman									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of 3.15.22	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-100-201	Membership Fees	\$5,419	\$4,464	\$5,669	\$5,710	\$5,800	\$90	1.58%	SE CT Council of Govt/COST/CCM
5-100-301	Mileage	\$857	\$960	\$640	\$960	\$960	\$0	0.00%	Mileage - First Selectman's travel
5-100-401	Other Expenses	\$641	\$545	\$64	\$900	\$900	\$0	0.00%	Supplies
	Department total	\$6,917	\$5,968	\$6,373	\$7,570	\$7,660	\$90	1.19%	
Department 105 Salaries									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-105-100	First Selectman	\$69,323	\$69,323	\$48,008	\$71,402	\$73,544	\$2,142	3.000%	
5-105-101	Admin. Assistants/Senior Liaison	\$32,097	\$34,232	\$24,260	\$38,540	\$45,684	\$7,144	18.537%	More hrs/duties
5-105-102	Town Clerk	\$51,816	\$54,021	\$37,194	\$54,837	\$56,482	\$1,645	3.000%	
5-105-103	Town Clerk Assistants	\$9,060	\$15,387	\$13,555	\$15,980	\$18,960	\$2,980	18.648%	More hrs/duties
5-105-104	Tax Collector	\$48,878	\$53,987	\$24,439	\$54,837	\$56,482	\$1,645	3.000%	
5-105-105	Asst Tax Collector	\$34,148	\$37,030	\$17,688	\$28,986	\$19,240	-\$9,746	-33.623%	Reduced hrs
5-105-106	Assessor	\$53,241	\$54,024	\$37,705	\$55,006	\$75,000	\$19,994	36.349%	CCMA/1&2 Certified
5-105-107	Assessor Assts	\$23,942	\$25,885	\$22,246	\$25,326	\$18,214	-\$7,112	-28.082%	
5-105-108	Treasurer	\$18,790	\$19,701	\$13,539	\$20,430	\$21,043	\$613	3.000%	
5-105-109	Financial/HR Administrative	\$54,066	\$56,854	\$41,112	\$55,366	\$75,000	\$19,634	35.462%	More duties/reporting/hrs
5-105-110	Reg. Of Voters	\$13,356	\$13,929	\$9,572	\$14,122	\$15,122	\$1,000	7.081%	Redistricting
5-105-111	ZEO/WEO/ Bld. Off.	\$38,793	\$38,974	\$32,469	\$48,234	\$49,681	\$1,447	3.000%	
5-105-113	Recording Secretaries	\$10,580	\$12,320	\$7,000	\$9,000	\$12,820	\$3,820	42.444%	Additional/lengthy meetings
5-105-114	Administrative Part time	\$11,799	\$12,396	\$12,679	\$12,872	\$13,258	\$386	2.999%	
5-105-115	Recreation Coordinator	\$9,661	\$10,191	\$10,343	\$11,100	\$14,000	\$2,900	26.126%	Additional programs
5-105-116	Public Works	\$325,190	\$327,681	\$272,059	\$406,000	\$431,400	\$25,400	6.256%	Union Contract/Foreman
5-105-117	Public Works Dir	\$16,229	\$16,925	\$11,631	\$17,388	\$0	-\$17,388	-100.000%	See PW Foreman above
5-105-118	Public Works Summer Help	\$1,100	\$8,067	\$4,635	\$8,940	\$9,208	\$268	2.998%	
5-105-119	On Call Program	\$45,410		\$0	\$0	\$0	\$0	0.000%	Moved to Dept 240
5-105-120	Fire Marshall/CP	\$26,903	\$21,944	\$12,870	\$22,430	\$23,103	\$673	3.000%	
5-105-121	EMT/Maintenance	\$153,116	\$168,048	\$147,427	\$220,030	\$226,631	\$6,601	3.000%	Union Contract
5-105-123	Asst Library Staff	\$58,553	\$58,652	\$43,813	\$66,535	\$68,530	\$1,995	2.998%	PT staff
5-105-124	Head Librarian	\$61,119	\$62,778	\$43,337	\$64,304	\$66,233	\$1,929	3.000%	
5-105-125	Acting Selectman	\$0	\$6,828	\$6,000	\$8,000	\$8,240	\$240	3.000%	
	Department Total	\$1,167,170	\$1,179,176	\$893,581	\$1,329,665	\$1,397,875	\$68,210	5.1%	
	Animal Control Officer								
Union Contracts account for 47% of Payroll-Public Works& EMT/Maintainers									

Department 110 Building Official/Sanitarian									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-110-402	Bldg. Official Expenses	\$2,520	\$4,281	\$2,737	\$4,292	\$4,348	\$56	1.30%	Office Supplies, Inspection Supplies, Memberships, Building Official Mileage Field & Code books
Department Total		\$2,520	\$4,281	\$2,737	\$4,292	\$4,348	\$56	1.30%	
Department 112 Town Clerk									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-112-143	Vital Statistics	\$30	\$60	\$25	\$0	\$0	\$0	0.00%	Vital fees to Other Towns/Qu prmts to CT DPH
5-112-303	Conf/Mileage/Dues	\$1,322	\$1,271	\$649	\$1,550	\$1,400	-\$150	-9.68%	CTCA & NL County Dues , NE Assn. of Clerks , Clerk Conference, CM Convention, Education
5-112-433	Ledgers (Books)	\$14,265	\$14,314	\$10,059	\$15,333	\$15,484	\$151	0.98%	NewVision software & Annual Audit & Review of Land Records, Archival Supp& Restora, Microfilm&Scanning and maps Film storage, Map machine maint.
Department Total		\$15,617	\$15,645	\$10,733	\$16,883	\$16,884	\$1	0.01%	

Department 114 Treasurer/Auditor/BOF									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-114-204	Contract (Auditor)	\$38,297	\$36,789	\$0	\$36,789	\$38,268	\$1,479	3.86%	Auditor, CPA Services
5-114-304	Mileage	\$122	\$0	\$193	\$280	\$280	\$0	0.00%	Mileage/Treas/ HR /Finance
5-114-454	Expenses/Town Report	\$500	\$1,172	\$3,000	\$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		\$38,919	\$37,961	\$3,193	\$38,369	\$39,848	\$1,479	3.85%	
Department 116 Assessor									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-116-205	Bd. of Assessment Appeals	\$1,491	\$617	\$304	\$1,900	\$1,000	-\$900	-47.37%	Advertising /mailings
5-116-305	Conf/Mileage/Dues	\$1,845	\$1,830	\$1,431	\$2,300	\$2,000	-\$300	-13.04%	For education, dues and training. Mandatory for Assessor to maintain certification. CED/NADA Pricing Guides
5-116-405	Binding/DMV Expenses	\$1,305	\$1,785	\$1,366	\$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	\$3,935	\$2,247	\$0	\$10,450	\$2,013	-\$8,437	-80.74%	For software licensing (Vision) and Professional Services used for revising maps and ledgers/GEO Sys/Arc GIS
5-116-436	Vision 8 Software System	\$21,418	\$12,682	\$13,616	\$4,500	\$14,137	\$9,637	214.16%	Software Maint. Fee includes back-up to Cloud
Department Total		\$29,994	\$19,162	\$16,717	\$21,100	\$21,100	\$0	0.00%	

Department 140 Utilities									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-140-700	Telephone TOB	\$8,206	\$5,601	\$4,084	\$7,000	\$6,800	-\$200	-2.86%	
5-140-702	Telephone Library	\$2,535	\$2,572	\$2,425	\$2,400	\$3,400	\$1,000	41.67%	
5-140-703	Telephone GLFCO	\$2,710	\$2,649	\$1,520	\$2,900	\$2,200	-\$700	-24.14%	
5-140-704	Telephone SVFCO	\$1,760	\$3,754	\$2,107	\$2,800	\$3,000	\$200	7.14%	
5-140-706	Telephone Transfer Station	\$539	\$586	\$460	\$650	\$790	\$140	21.54%	
5-140-707	Mobile Phone PW/TOB	\$2,699	\$2,522	\$2,739	\$4,000	\$4,000	\$0	0.00%	
5-140-708	Mobile Phone SVFC	\$3,195	\$1,618	\$796	\$2,300	\$1,500	-\$800	-34.78%	
5-140-709	Heat, Center School	\$566	\$1,352	\$1,059	\$900	\$1,170	\$270	30.00%	
5-140-710	Heat TOB	\$4,780	\$6,915	\$7,533	\$7,900	\$9,480	\$1,580	20.00%	
5-140-712	Heat New Library	\$11,703	\$7,936	\$2,081	\$11,000	\$12,650	\$1,650	15.00%	
5-140-713	Heat GLVFCO	\$4,244	\$6,765	\$7,389	\$6,100	\$7,015	\$915	15.00%	
5-140-714	Heat SVFCO	\$5,078	\$6,212	\$6,970	\$7,100	\$8,165	\$1,065	15.00%	
5-140-715	Heat Public Works	\$4,193	\$5,764	\$6,406	\$6,200	\$7,130	\$930	15.00%	
5-140-720	Electricity TOB	\$12,441	\$12,187	\$8,193	\$13,980	\$13,980	\$0	0.00%	
5-140-721	Electricity Old Library	\$561	\$543	\$362	\$600	\$600	\$0	0.00%	
5-140-722	Electricity New Library	\$9,246	\$16,063	\$12,766	\$14,900	\$14,900	\$0	0.00%	
5-140-723	Electricity GLVFCO	\$7,221	\$7,545	\$5,280	\$7,800	\$7,800	\$0	0.00%	
5-140-724	ElectriciSVFCO	\$6,756	\$7,815	\$4,828	\$9,200	\$9,000	-\$200	-2.17%	
5-140-725	Electricity PW	\$11,227	\$9,665	\$8,494	\$11,000	\$11,000	\$0	0.00%	
5-140-726	Electricity Transfer Station	\$2,951	\$2,924	\$1,834	\$3,200	\$3,200	\$0	0.00%	
5-140-727	Electricity Rec Fields	\$1,753	\$1,733	\$1,115	\$1,980	\$1,980	\$0	0.00%	
5-140-730	Gas/Fuel Security/Fire Marshal	\$668	\$102	\$255	\$600	\$690	\$90	15.00%	
5-140-733	Gas/Fuel GLVFCO/Ambulance	\$5,920	\$3,725	\$3,034	\$7,000	\$8,050	\$1,050	15.00%	
5-140-733	GAS/Fuel SVFCO	\$4,235	\$1,850	\$1,409	\$4,100	\$4,715	\$615	15.00%	
5-140-734	Gas/Fuel PW	\$18,157	\$11,733	\$7,256	\$19,982	\$22,970	\$2,988	14.95%	
	Department totals	\$133,344	\$130,131	\$100,395	\$155,592	\$166,185	\$10,593	6.81%	

Department 152 Town Services									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-152-810	Historical Society	\$600	\$660	\$0	\$300	\$300	\$0	0.00%	Donation
5-152-811	Cemeteries	\$31	\$0	\$900	\$1,000	\$1,000	\$0	0.00%	Donation
5-152-812	Senior Services	\$6,720	\$9,464	\$4,345	\$11,840	\$13,960	\$2,120	17.91%	Senior Transport services program, Senior Donation, Expanded activities
5-152-813	Gardner Lake Authority	\$8,000	\$10,000	\$2,000	\$10,000	\$11,000	\$1,000	10.00%	Water Quality/Police Patrol
5-152-814	Health Services	\$42,902	\$25,698	\$39,247	\$34,520	\$34,520	\$0	0.00%	Uncas Health District/Health Services
5-152-815	Memorial Day	\$122	\$204	\$0	\$600	\$600	\$0	0.00%	Memorial Day
5-152-816	Pavilion/Community Events and "Our Town Salem"	\$5,291	\$2,947	\$1,557	\$3,500	\$3,500	\$0	0.00%	"Our Town" quarterly distribution
5-157-000	ACO Agreement - new in 2016-17	\$10,431	\$11,620	\$6,332	\$13,290	\$13,820	\$530	3.99%	Animal Control Regionalized with Montville
5-152-826	Planning Services	\$21,578	\$40,658	\$20,823	\$40,000	\$41,000	\$1,000	2.50%	SCCOG Agreement
	Department Total	\$95,675	\$101,251	\$75,204	\$115,050	\$119,700	\$4,650	4.04%	
Department 157 Regional Services									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-157-820	Women's Center/Safe Futures	\$700	\$700	\$750	\$700	\$700	\$0	0.00%	Donation
5-157-821	T.V.C.C.A.	\$1,000	\$1,000	\$1,000	\$1,000	\$1	-\$999	-99.90%	Donation
5-157-822	Adult Ed	\$4,160	\$4,122	\$0	\$4,400	\$4,400	\$0	0.00%	Reimbursement from the State/pass through BOE
5-157-824	Regional Probate	\$3,219	\$3,465	\$3,313	\$3,650	\$3,860	\$210	5.75%	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	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%	Regional Allocation
	Department Total	\$10,532	\$11,740	\$6,516	\$12,203	\$11,414	-\$789	-6.47%	

Department 220 Gardner Lake Fire Company									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-220-436	Chief's Account	\$627	\$1,442	\$502	\$2,500	\$2,500	\$0	0.00%	Mileage, meetings, and training Subscriptions Dues and permits
	DEPT TOTAL	\$627	\$1,442	\$502	\$2,500	\$2,500	\$0	0.00%	

Department 230 Ambulance									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-230-019	Equipment	\$7,533	\$12,697	\$5,067	\$6,385	\$6,385	\$0	0.00%	Rope Rescue replacement, hand tools, tool batt's/Water Rescue PPE /Safety /Gurney batteries/Cold Water rescue PPE/safety harnesses/Equipment
5-230-519	Training	\$6,327	\$9,969	\$3,395	\$9,800	\$8,950	-\$850	-8.67%	In-service EMS train, EMT Bridge, EMR Classes, Training material, Copies
5-230-531	Insurance	\$5,438	\$5,448	\$5,301	\$8,500	\$4,244	-\$4,256	-50.07%	Vehicle Liability, Errors and Omissions,deductibles
5-230-605	Biohazard Transportation	\$88	\$0	\$0	\$700	\$700	\$0	0.00%	Supp, BioHazard transportation, Salem School, GL Fire, SV Fire
5-230-623	Radio Repair	\$3,517	\$558	\$447	\$3,500	\$1,950	-\$1,550	-44.29%	Installation/Repair/portable batteries, replacement antennae's, officer vehs, pagers
5-230-624	Repair/Maintenance of Equipment	\$22,074	\$15,795	\$13,116	\$16,000	\$6,575	-\$9,425	-58.91%	Prev. Maint & Repair/ Brakes Rescue127/ Service 127/Marine 127 /Util 127/Trailer maint. maxi can replacement
5-230-919	Uniforms	\$42	\$2,040	\$497	\$1,800	\$1,800	\$0	0.00%	Staff uniforms
	Department Total	\$45,019	\$46,507	\$27,823	\$46,685	\$30,604	-\$16,081	-34.45%	
Department 240 Public Safety									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-240-020	Communication Equipment	\$8,476	\$11,820	\$2,681	\$8,000	\$8,000	\$0	0.00%	Emergency communications equipment and tower maint.
5-240-220	911 Emergency Contract	\$27,721	\$18,063	\$15,248	\$21,200	\$23,000	\$1,800	8.49%	911 Contract/required expenses
5-240-420	Fire Marshall Expense	\$4,214	\$5,776	\$2,237	\$3,600	\$3,600	\$0	0.00%	Books, investigation, inspection supplies, training, uniforms, fire prevention materials for new PSAP
5-240-421	Civil Preparedness Expense	\$7,854	\$9,847	\$10,766	\$12,400	\$12,400	\$0	0.00%	Emergency equipment and supplies
5-240-625	Alarm Maintenance	\$11,110	\$7,013	\$5,068	\$7,000	\$7,000	\$0	0.00%	Alarm Maintenance for all buildings
5-240-920	Fire Police	\$1,273	\$1,896	\$3,097	\$5,000	\$5,000	\$0	0.00%	Radio/Rep Maint/Materials
5-240-921	Fire Training Building	\$1,030	\$0	\$0	\$1,600	\$1,500	-\$100	-6.25%	Expenses for Fire Training Building maint.
5-240-960	Gear-FF/EMT		\$6,235	\$5,843	\$17,850	\$17,500	-\$350	0.00%	Required Gear for Paid FF/EMT
5-240-970	On-Call Nominal Fee	\$0	\$47,250	\$39,360	\$50,000	\$50,000	\$0	0.00%	Restructure from Dept 105 -Volunteer Nominal Fees
	Department Total	\$61,678	\$107,900	\$84,300	\$126,650	\$128,000	\$1,350	1.07%	

Department 310 Public Works									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-310-021	Small & Gas Power Equipment	\$10,464	\$6,609	\$5,468	\$9,200	\$9,200	\$0	0.00%	All small electric and gas power equipment
5-310-023	Repair/Maint.Vehicles	\$79,043	\$81,201	\$49,705	\$64,500	\$64,500	\$0	0.00%	Maintenance of all PW vehicles
5-310-026	Mech/Equip/Tools	\$15,563	\$5,197	\$10,403	\$10,000	\$10,000	\$0	0.00%	Mechanic tools, equipment and fuel pump maint.
5-310-439	Materials	\$21,948	\$7,339	\$20,416	\$23,000	\$23,000	\$0	0.00%	All oth Supp, Consumables, traffic signs, safety equip, etc.
5-310-441	Snow Removal Supplies	\$23,471	\$52,305	\$35,689	\$66,210	\$67,610	\$1,400	2.11%	Cost for treated salt/sand
5-310-633	Field Maintenance	\$22,409	\$28,945	\$2,267	\$14,600	\$20,000	\$5,400	36.99%	Park&Rec fields
5-310-634	Oil/Road Repairs	\$55,064	\$64,075	\$33,317	\$67,000	\$70,000	\$3,000	4.48%	Maintenance/spot repairs, drainage & tree removal on all town roads
5-310-921	Engineering	\$12,676	\$2,431	\$4,600	\$4,800	\$4,900	\$100	2.08%	Engineering primarily for road work/issues
5-310-923	Uniforms, Meals and Supplies	\$4,699	\$6,222	\$5,501	\$6,850	\$6,850	\$0	0.00%	Clothing and OT meal allowance, DOT test, school and seminars
	Department Total	\$245,337	\$254,324	\$167,366	\$266,160	\$276,060	\$9,900	3.72%	
Department 410 Transfer Station									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-410-241	Management Contract	\$62,868	\$64,125	\$49,056	\$69,000	\$70,380	\$1,380	2.00%	Contract
5-410-442	Operating Costs	\$390	\$3,139	\$285	\$3,900	\$3,500	-\$400	-10.26%	Cost of DEEP permits, additional employees for Amnesty day, misc supplies, IE passes, flyers, OC recyclable programs
5-410-541	Trash Bags	\$12,602	\$5,768	\$5,600	\$10,000	\$11,600	\$1,600	16.00%	Revenue off sets expense
5-410-627	Maintenance and Improvements	\$5,600	\$15,523	\$1,690	\$4,000	\$5,000	\$1,000	25.00%	General Maintenance of site
5-410-628	Water Testing	\$4,199	\$4,663	\$3,841	\$4,300	\$4,300	\$0	0.00%	DEEP requirements
5-410-922	Engineering	\$1,619	\$0	\$0	\$2,000	\$2,000	\$0	0.00%	Cost of Permit changes
5-410-931	Bulky Waste Tipping	\$5,553	\$6,879	\$4,622	\$6,500	\$7,800	\$1,300	20.00%	
5-410-932	Trash Tipping (CRRA)	\$30,484	\$30,314	\$17,431	\$32,000	\$33,500	\$1,500	4.69%	
5-410-933	Trash Hauling	\$8,208	\$5,798	\$5,253	\$8,000	\$9,600	\$1,600	20.00%	
5-410-935	Bulky Waste Hauling	\$3,843	\$5,242	\$4,546	\$5,500	\$6,600	\$1,100	20.00%	
5-410-935	Recyclable Hauling	\$24,518	\$26,727	\$13,318	\$28,000	\$28,000	\$0	0.00%	Cost of Recyclables
5-410-936	Toxic Waste	\$3,963	\$1,972	\$3,083	\$4,900	\$4,900	\$0	0.00%	
5-410-937	CFC Evacuation Response	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department Total	\$163,847	\$170,150	\$108,725	\$178,100	\$187,180	\$9,080	5.10%	
Dept 410-Transfer Station in FY 2009/10 was \$190,686									
Enhanced Recycling and Compacting Recyclables Saves \$\$\$									

Department 630 Planning and Zoning Commission									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-630-224	Legal Services	\$11,780	\$20,221	\$10,185	\$10,000	\$20,000	\$10,000	100.00%	Consultations, court documents & reviews, telephonic & written corresp, and in court time as necessary
5-630-325	ZEO Mileage/exp.	\$52	\$393	\$0	\$1,000	\$1,000	\$0	0.00%	ZEO Mileage
5-630-425	Other	\$1,204	\$1,231	\$1,267	\$1,500	\$1,500	\$0	0.00%	Seminars, Training, and Membership dues
5-630-430	Planning of Conservation & Development	\$0	\$807	\$0	\$5,000	\$3,000	-\$2,000	-40.00%	Dev. Costs, outreach, postage, copying
5-630-924	Engineering		\$2,249	\$214	\$2,000	\$1,600	-\$400	-20.00%	Consult, Site verification, Drawing/Plan reviews, plan prep., Doc reviews/Telephonic/Written/Correspond/Court time
	Department Total	\$13,036	\$24,901	\$11,666	\$19,500	\$27,100	\$7,600	38.97%	
Department 640 Zoning Board of Appeals									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-640-226	Zoning Board of Appeals	\$110	\$110	\$154	\$800	\$800	\$0	0.00%	As needed for books, classes, and mileage
	Department Total	\$110	\$110	\$154	\$800	\$800	\$0	0.00%	

Department 810 Unanticipated Expenses									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-810-830	Unanticipated Expenses	\$1,000	\$949	\$1,000	\$1,000	\$1,000	\$0	0.00%	Unanticipated Expenses
	Department total	\$1,000	\$949	\$1,000	\$1,000	\$1,000	\$0	0.00%	
Department 910 Interest Payments									
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-910-992	2012 School Bond Payment	\$108,063	\$95,063	\$77,375	\$82,063	\$133,500	\$51,437	62.68%	School Bond Interest Payment
	Department Total	\$108,063	\$95,063	\$77,375	\$82,063	\$133,500	\$51,437	62.68%	

Fund 100 - Department - Capital Expenditures									
Account	Description	Budget 2019-2020	Budget 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
BOE	Replace 1994 Roof & AC Units	\$152,000			\$0				
BOE	Replace Milestone Video Recording Server				\$52,860				
BOE	Fuel Tank Replacement		\$155,000		\$0				
BOE	Clock System		\$17,500		\$17,933				
BOE	Traffic Signals				\$0	\$16,490			
BOE	Independant Technology Analysis(Previously Tech Purchases)		\$100,000		\$20,000	\$109,768			
BOE Library	Carpet Replacement				\$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				\$23,499				
Recreation	Vol Park				\$0				
PW	Fuel Tanks		\$37,077		\$80,000	\$76,000			
PW	Bucket Truck				\$155,000				
PW	Commercial Mower	\$22,602							
PW	Pick up Truck	\$28,308							
PW	PW Snow/Plow Truck #2		\$66,000		\$66,000	\$85,000			
PW	PW Road Rehab	\$380,536	\$318,071		\$433,572	\$433,572			
PW	Large Snowplow truck #1	\$62,000							
PW	SVFC Driveway	\$49,000							
PW	Field Groomer				\$19,107				
PW	Bingham Field Restoration		\$11,000		\$11,000	\$11,000			
PW	Front End Loader					\$70,000			
PW	Mower - Over Rail					\$50,000			
SVFCO & GLVFCO	Hydraulic Rescue Tools/Exhaust Sys	\$48,964							
SVFCO & GLVFCO	SVFCO Gear & Hoses	\$15,000			\$14,000	\$13,000			
SVFCO	SBCA Replace/Grant appropriation		\$11,800						
GLVFCO	GLVFC Gear and Hoses	\$14,000	\$11,500		\$10,000	\$14,000			
GLVFCO	Tanker truck	\$120,000	\$120,000						
GLVFCO	Firefighting Turn out gear								
GLVFCO	Fire Rescue Boat	\$55,500							
SVFCO	Engine tanker				\$120,000	\$120,000			
SVFCO	Storage building								
SVFCO	F350	\$62,300							
TOB	Roof		\$35,195						
TOTAL CAPITAL		\$1,010,210	\$1,226,143	\$0	\$1,130,972	\$998,830	-\$132,142	-11.68%	
Total General Government		\$3,712,520	\$3,860,375	\$2,658,557	\$4,191,824	\$4,405,508	\$213,684	5.10%	
Total BOE Expenditures -		\$10,369,875	\$10,949,395	\$6,773,205	\$11,050,886	\$11,327,158	\$276,272	2.50%	
Grand Total Expenditures		\$15,092,605	\$16,035,913	\$9,431,762	\$16,373,682	\$16,731,496	\$357,814	2.19%	

Department 92 State/Federal Grants									
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
012	Munic Grants	\$4,699	\$4,699	\$0	\$4,699	\$4,699	\$0	0.00%	
001	Town Aid Road(TAR)	\$193,271	\$193,274	\$193,018	\$193,274	\$193,018	-\$256	-0.13%	
0016	Office of Policy & Mgmt.(FEMA)			\$0	\$0	\$0	\$0	0.00%	
002	Civil Preparedness			\$0	\$0	\$0	\$0	0.00%	
0020	Telephone Access Line	\$7,619	\$8,035	\$0	\$4,965	\$5,000	\$35	0.70%	
0023	Veterans Tax Relief	\$2,834	\$2,834	\$2,834	\$2,834	\$2,834	\$0	0.00%	
004	Payment in Lieu of Taxes (PILOT)	\$35,653	\$35,653	\$42,030	\$35,653	\$56,966	\$21,313	59.78%	
005	MRSA			\$14,936	\$0	\$25,800	\$25,800	100.00%	
006	Tax Relief for the Elderly			\$0	\$0	\$0	\$0	0.00%	
007	Tax Relief for the Disabled	\$343	\$349	\$339	\$0	\$0	\$0	0.00%	
009	Pequot/Mohegan	\$7,370	\$7,370	\$2,457	\$7,370	\$7,370	\$0	0.00%	
011	LOCIP (Infra-structure)	\$136,085	\$0	\$0	\$33,443	\$32,946	-\$497	-1.49%	
014	Library Grant	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
038	Municipal Stability Grant	\$132,694	\$132,694	\$132,694	\$132,694	\$132,694	\$0	0.00%	
099	Miscellaneous (Includes ESSER Covid)	\$3,028	\$3,319	\$43,334	\$55,906	\$55,906	\$0	0.00%	
	Department total	\$523,596	\$388,227	\$431,642	\$470,838	\$517,233	\$46,395	9.85%	
Department 93 State/Federal Grants for Education									
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
31	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
35	Education Equalization	\$2,621,550	\$2,509,808	\$1,262,540	\$2,525,078	\$2,525,078	\$0	0.00%	Actual for 20/21 \$2,625,710
36	Adult Education	\$4,160	\$4,147	\$2,507	\$3,672	\$3,671	-\$1	-0.03%	
151	Excess Cost Grant	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Special Education	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Grants - Other	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Teacher's Retirement Contribution	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department total	\$2,625,710	\$2,513,955	\$1,265,047	\$2,528,750	\$2,528,749	-\$1	0.00%	

Department 95 Charges for Current Services									
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
056	Recording Fees	\$22,862	\$27,411	\$16,479	\$16,000	\$16,000	\$0	0.00%	
057	Sale of Maps	\$260	\$104	\$56	\$50	\$50	\$0	0.00%	
058	Sale of Copies	\$3,843	\$3,590	\$3,445	\$900	\$3,000	\$2,100	233.33%	
059	Zoning Board of Appeals	\$2	\$0	\$400	\$0	\$0	\$0	0.00%	
060	Sale of Zoning Regulations	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
061	P&Z Commission	\$1,841	\$5,135	\$0	\$1,000	\$1,000	\$0	0.00%	
062	Inland Wetlands Comm. Fees	\$450	\$769	\$80	\$200	\$200	\$0	0.00%	
063	CFC Evacuation Fees	\$2,115	\$3,155	\$2,415	\$750	\$2,000	\$1,250	166.67%	
067	Elec Registra Fees	\$5,195	\$10,588	\$5,079	\$4,000	\$4,000	\$0	0.00%	
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	\$36,568	\$50,752	\$27,954	\$22,900	\$26,250	\$3,350	14.63%	
Department 96 Revenue from use of Town Money									
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
	Premium on Bonds								
064	General Fund	\$83,176	\$10,142	\$4,053	\$6,000	\$6,000	\$0	0.00%	
065	Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department total	\$83,176	\$10,142	\$4,053	\$6,000	\$6,000	\$0	0.00%	

Department 97 Miscellaneous Revenue									
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
070	Insurance Claims/Refunds	9,656	0	11,565	5,000	5,000	\$0	0.00%	
071	Leases	0	0	0	0	0	\$0	0.00%	
072	Library Fees/Fines/Bozrah	11,552	9,189	9,876	9,500	9,500	\$0	0.00%	
073	Pavilion/Field Rental/Farmers Market	-120	0	0	0	0	\$0	0.00%	
074	Recreation Fee Base Activities	7,914	10,093	4,824	3,000	3,500	\$500	16.67%	
075	Field Rental	0	0	0	0	0	\$0	0.00%	
076	Miscellaneous/Other	26,072	27,494	10,762	10,000	10,000	\$0	0.00%	
	Department total	\$55,074	\$46,776	\$37,027	\$27,500	\$28,000	\$500	1.82%	
SUB-total	Total Tax Revenue	\$12,106,515	\$12,417,843	\$12,515,082	\$12,466,718	\$12,622,255	\$155,537	1.25%	
SUB-total	Total Misc Revenue	\$880,182	\$777,084	\$617,987	\$684,838	\$743,483	\$58,645	8.56%	
SUB-total	Total Municipal Revenue	\$12,986,697	\$13,194,927	\$13,133,069	\$13,151,556	\$13,365,738	\$214,182	1.63%	
Closed CIP Projects Bal per BOF/Aud	Funds Transfer from Oth	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
SUB-total	Education Revenue	\$2,625,710	\$2,513,955	\$1,265,047	\$2,528,750	\$2,528,749	(\$1)	0.00%	
	TOTAL REVENUE	\$15,612,407	\$15,708,882	\$14,398,116	\$15,680,306	\$15,894,487	\$214,181	1.37%	
Account	Description	Actual 2019-2020	Actual 2020-2021	Reconciliation 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
	Combined Expenditures	\$15,092,605	\$16,035,913	\$9,431,762	\$16,373,682	\$16,731,496	\$357,814	2.19%	
	Combined Revenue	\$15,612,407	\$15,708,882	\$14,398,116	\$15,680,306	\$15,894,487	\$214,181	1.37%	
	Balance								
	Department 98 Surplus/Shortfall	\$519,802	-\$327,031		-\$693,376	-\$837,009	-\$143,633		

TOWN OF SALEM 10 YEAR PRINCIPAL and INTEREST												
ITEM	TOTAL COST	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	FY 31/32	TOTAL
Bonding												
School Building Renovation/Roof		330,000	335,000	340,000	345,000	350,000	350,000	355,000	365,000	65,000	0	2,835,000
School Building Renovation/Roof Interest		133,500	116,875	100,000	82,875	65,500	48,000	30,375	12,375	1,625	0	591,125
Total Principal and Interest		463,500	451,875	440,000	427,875	415,500	398,000	385,375	377,375	66,625	0	3,426,125
TOWN OF SALEM 10 YEAR CAPITAL PLAN												
1 BOE Replace 1994 Roof Top/AC Units		0	0	0	0	0	0	0	0	0	0	0
2 BOE Replace 1994 Boilers			75,000									75,000
3 BOE Front & Back Lot - Pave, Mill, Stripe, Curbing Recommend \$186K to Phase 2 ARPA		0	0									0
BOE Network Upgrades		109,769	105,000									214,769
1 BOE Fire Alarm Upgrade		0	0	78,444								78,444
7 BOE Bathroom Renovations				0	95,000							95,000
8 BOE Corridor Lockers		0		63,450								63,450
9 BOE Gymnasium Wall Paddling		0	26,700									26,700
10 BOE Independent Technology Analysis												0
11 BOE Traffic Signals		16,490										16,490
SUB TOTAL BOE		126,259	206,700	141,894	95,000	0	0	0	0	0	0	569,852
12 Rec Disc Golf												0
13 Rec Volunteer Park - Concession Stand			0		45,000							45,000
SUB TOTAL REC		0	0	0	45,000	0	0	0	0	0	0	45,000
17 Bucket Truck												0
18 PW Large Snow Plow Truck #2		85,000										85,000
19 PW Field Groomer												0
20 PW Front End Loader		70,000	65,000	65,000								200,000
21 PW Large Snow Plow Truck #3			0	70,000	70,000	70,000						210,000
22 PW Over Rail Mower		50,000	50,000	60,000								160,000
23 PW Small Snow Plow Truck		0	0	60,000	60,000							120,000
24 PW Backhoe (Previously 21-22)				85,000								85,000
25 PW Excavator						125,000	125,000					250,000
26 PW Large Snow Plow Truck #4 (3 year payoff)						75,000	75,000	75,000				225,000
27 PW Large Snow Plow Truck #5									80,000	80,000	80,000	240,000
28 PW Road Improvement		433,572	437,143	445,886	454,804	463,900	473,178	482,642	492,295	502,140	512,183	4,697,744
29 PW Bingham Field Restoration (moved from BOE to reduce cost)		11,000										11,000
30 PW Fuel Tanks (Includes generator+STEAP)		76,000										76,000
SUB TOTAL PW		725,572	552,143	785,886	584,804	733,900	673,178	557,642	572,295	582,140	592,183	6,359,744
31 GLVFCO/SVFCO SCBA Replacement (20/21 for SVFCO FEMA Grant)												0
32 GLVFCO Slip Resistant Flooring Install/Maint (25/26)					5,800							5,800
33 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
34 GLVFCO Seal Parking Lot			0		5,000							5,000
35 GLVFCO Building Roof Replacement		0	0		51,770							51,770
36 GLVFCO Replacement of F350 Forestry Truck				0	78,000							78,000
37 GLVFCO Fire Engine (3 year payoff)					150,000	200,000	200,000	200,000				750,000
38 GLVFCO AED Replacements	Moved to Phase 1 ARPA	0										0
SUB TOTAL GLVFCO		14,000	14,000	14,000	304,570	214,000	214,000	214,000	14,000	14,000	14,000	1,030,570
39 SVFCO Engine Tanker		120,000	120,000	120,000								360,000
40 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	148,000
41 Scott 4500 psi SCBA Air Packs (includes GLVFCO)		0	61,200	61,200	61,200	61,200	61,200					306,000
42 SVFCO Replacement 2500 Gallon Tanker			135,000	135,000	135,000							405,000
43 SVFC Tanker Warning Lights		0										0
44 SVFC Reporting and Inv Software	Moved to Phase 1 ARPA	0										0
SUB TOTAL SVFCO		133,000	331,200	331,200	211,200	76,200	76,200	15,000	15,000	15,000	15,000	1,219,000
45 Gen Govt Library HVAC System Replacement												0
46 Gen Govt Library Fuel Tanks												0
SUB-TOTAL GENERAL GOVT		0	0	0	0	0	0	0	0	0	0	0
Sub Total, All Other		998,830	1,104,043	1,272,980	1,240,574	1,024,100	963,378	786,642	601,295	611,140	621,183	9,224,166
TOTAL Capital and Principal and Interest		1,462,330	1,555,918	1,712,980	1,668,449	1,439,600	1,361,378	1,172,017	978,670	677,765	621,183	12,650,291