

# Town of Salem



## 2022/2023 BUDGET

Town Meeting

May 4, 2022

7:00 PM

General Government:	\$ 4,398,313
Board of Education:	\$ 11,327,158
Capital Expenditures:	<u>\$ 998,830</u>
	\$ 16,724,301

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	165,790	10,198	6.55%
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 Department	164,299	174,110	180,041	5,931	3.41%
Department 230 Ambulance	46,507	46,685	28,804	-17,881	-38.30%
Department 240 Public Safety	107,900	126,650	123,000	-3,650	-2.88%
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%
<b>Gen Govt (Includes Capital Prin &amp; Interest)</b>	<b>3,860,375</b>	<b>4,191,824</b>	<b>4,398,313</b>	<b>206,489</b>	<b>4.93%</b>
<b>Capital</b>	<b>1,226,143</b>	<b>1,130,972</b>	<b>998,830</b>	<b>-132,142</b>	<b>-11.68%</b>
<b>BOE</b>	<b>10,949,395</b>	<b>11,050,886</b>	<b>11,327,158</b>	<b>276,272</b>	<b>2.50%</b>
<b>TOTAL EXPENDITURES</b>	<b>16,035,913</b>	<b>16,373,682</b>	<b>16,724,301</b>	<b>350,619</b>	<b>2.14%</b>
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%
<b>TOTAL REVENUE</b>	<b>15,708,882</b>	<b>15,680,306</b>	<b>15,894,487</b>	<b>214,181</b>	<b>1.37%</b>
<b>RECONCILIATION</b>					
<b>Expenditures</b>	<b>16,035,913</b>	<b>16,373,682</b>	<b>16,724,301</b>	<b>350,619</b>	<b>2.14%</b>
<b>Revenues</b>	<b>15,708,882</b>	<b>15,680,306</b>	<b>15,894,487</b>	<b>214,181</b>	<b>1.37%</b>
<b>Surplus/Shortage</b>	<b>(327,031)</b>	<b>-693,376</b>	<b>-829,814</b>	<b>(136,438)</b>	<b>19.68%</b>

<b>Department 100 Selectman</b>									
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 Gov/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
	<b>Department total</b>	<b>\$6,917</b>	<b>\$5,968</b>	<b>\$6,373</b>	<b>\$7,570</b>	<b>\$7,660</b>	<b>\$90</b>	<b>1.19%</b>	
<b>Department 105 Salaries</b>									
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%	
	<b>Department Total</b>	<b>\$1,167,170</b>	<b>\$1,179,176</b>	<b>\$893,581</b>	<b>\$1,329,665</b>	<b>\$1,397,875</b>	<b>\$68,210</b>	<b>5.1%</b>	
	Animal Control Officer								
Union Contracts account for 47% of Payroll-Public Works& EMT/Maintainers									

<b>Department 110 Building Official/Sanitarian</b>									
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
<b>Department Total</b>		<b>\$2,520</b>	<b>\$4,281</b>	<b>\$2,737</b>	<b>\$4,292</b>	<b>\$4,348</b>	<b>\$56</b>	<b>1.30%</b>	
<b>Department 112 Town Clerk</b>									
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 pmts 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.
<b>Department Total</b>		<b>\$15,617</b>	<b>\$15,645</b>	<b>\$10,733</b>	<b>\$16,883</b>	<b>\$16,884</b>	<b>\$1</b>	<b>0.01%</b>	







<b>Department 135 Municipal Building Maintenance</b>									
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
5-135-210	Maintenance Contracts	\$8,340	\$7,372	\$9,991	\$9,900	\$10,320	\$420	4.24%	Contract - Library's HVAC
5-135-608	Exterminator Services	\$2,876	\$2,180	\$3,287	\$2,700	\$3,200	\$500	18.52%	Town Hall HVAC
5-135-609	Building Maintenance	\$44,642	\$50,201	\$30,831	\$36,600	\$39,900	\$3,300	9.02%	Waltham Services-TOB/SFC/GLVCO/Library
5-135-6135	Quarterly Water Testing	\$5,878	\$4,457	\$1,815	\$3,500	\$4,500	\$1,000	28.57%	Maintaining of all Town buildings
	<b>Department Total</b>	<b>\$61,736</b>	<b>\$64,210</b>	<b>\$45,924</b>	<b>\$52,700</b>	<b>\$57,920</b>	<b>\$5,220</b>	<b>9.91%</b>	Quarterly required testing on town owned water systems
<b>Department 138 Employee Benefits</b>									
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
5-138-800	FICA (ER Portion)	\$70,609	\$75,179	\$56,662	\$80,227	\$83,436	\$3,209	4.00%	FICA (ER portion)
5-138-801	Medicare (ER Portion)	\$16,512	\$17,582	\$13,252	\$18,762	\$19,512	\$750	4.00%	Medicare (ER Portion)
5-138-802	Insurance (PHS & BC Dent)	\$138,607	\$165,592	\$184,801	\$261,440	\$295,427	\$33,987	13.00%	Health Insur Increase - 1 Retiree
5-138-803	Pension	\$42,717	\$49,010	\$36,860	\$64,731	\$67,000	\$2,269	3.51%	Pension
5-138-804	Unemployment	\$2,881	\$0	\$0	\$1,000	\$500	-\$500	-50.00%	Unemployment
5-138-805	Firemen Awards	\$8,800	\$4,400	\$0	\$8,250	\$8,000	-\$250	-3.03%	Emer Service Stipends, Fireman Awards, FF Gear
	<b>Department Total</b>	<b>\$280,126</b>	<b>\$311,763</b>	<b>\$291,575</b>	<b>\$434,410</b>	<b>\$473,875</b>	<b>\$39,465</b>	<b>9.08%</b>	
**Projections from Health Insurance 13% increase									



<b>Department 140 Utilities</b>									
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	\$9,085	\$1,185	15.00%	
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	Electricity SVFCO	\$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%	
	<b>Department totals</b>	<b>\$133,344</b>	<b>\$130,131</b>	<b>\$100,395</b>	<b>\$155,592</b>	<b>\$165,790</b>	<b>\$10,198</b>	<b>6.55%</b>	

<b>Department 152 Town Services</b>									
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
	<b>Department Total</b>	<b>\$95,675</b>	<b>\$101,251</b>	<b>\$75,204</b>	<b>\$115,050</b>	<b>\$119,700</b>	<b>\$4,650</b>	<b>4.04%</b>	
<b>Department 157 Regional Services</b>									
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
	<b>Department Total</b>	<b>\$10,532</b>	<b>\$11,740</b>	<b>\$6,516</b>	<b>\$12,203</b>	<b>\$11,414</b>	<b>-\$789</b>	<b>-6.47%</b>	

<b>Department 158 Library</b>									
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
5-158-015	Equipment								(3) Computers @ \$1000 each for Computers: SAAD4ULT04, SAADULT02, replace ACER laptop, Anti virus Deep Freeze, LibData/Ninite, BiblioComp Sev&Repr, TechSoup, Leases, Microsoft Lic, Copier/Printer Maint., Supp, Unanticipated Repairs
		\$5,658	\$10,734	\$3,164	\$7,300	\$8,300	\$1,000	13.70%	
5-158-315	Conf/Mileage/Dues								ALA & CLC Membership & workshops/conf.
		\$1,486	\$681	\$709	\$1,400	\$1,200	-\$200	-14.29%	
5-158-415	Other Expenses	\$2,469	\$1,698	\$1,051	\$2,000	\$2,000	\$0	0.00%	CT CEN Internet, Misc Exps
5-158-458	Supplies	\$2,500	\$2,433	\$2,688	\$3,700	\$3,700	\$0	0.00%	Library Supplies
5-158-515	Circulation Materials	\$19,212	\$16,695						Books, movies, media, Overdrive, LP, etc Junior Library Guild, children's book subscription WT Cox Periodical Subs, Hoopla, JobNow database
				\$9,911	\$18,150	\$18,450	\$300	1.65%	
5-158-615	Bibliomation Service Fees	\$5,325	\$5,484						Bibliomation Annual Contract (Circ. & Cataloging Network)
				\$5,654	\$5,660	\$5,825	\$165	2.92%	
	<b>Department Total</b>	<b>\$36,650</b>	<b>\$37,725</b>	<b>\$23,177</b>	<b>\$38,210</b>	<b>\$39,475</b>	<b>\$1,265</b>	<b>3.31%</b>	
<b>Department 210 Security</b>									
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
5-210-016	Equipment	\$8,470	\$9,395	\$7,904	\$1,500	\$1,500	\$0	0.00%	Radio, batteries
5-210-216	Resident Troopers						\$19,000	5.23%	Reflects State of CT cost-share to Towns paying 85% of full Salary and Benefits
		\$299,321	\$319,204	\$2,507	\$363,000	\$382,000			
5-210-416	Other Expenses (Supplies)	\$692	\$1,983	\$0	\$800	\$800	\$0	0.00%	Office supplies
5-210-616	Maintenance	\$124	\$1,156	\$0	\$800	\$800	\$0	0.00%	Speed signs
	<b>Department Total</b>	<b>\$308,607</b>	<b>\$331,738</b>	<b>\$10,411</b>	<b>\$366,100</b>	<b>\$385,100</b>	<b>\$19,000</b>	<b>5.19%</b>	

<b>Department 220 Gardner Lake Fire Company</b>									
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
<b>DEPT TOTAL</b>		<b>\$627</b>	<b>\$1,442</b>	<b>\$502</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>0.00%</b>	



<b>Department 230 Ambulance</b>									
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	\$5,385	-\$1,000	-15.66%	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	\$5,775	-\$10,225	-63.91%	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
	<b>Department Total</b>	<b>\$45,019</b>	<b>\$46,507</b>	<b>\$27,823</b>	<b>\$46,685</b>	<b>\$28,804</b>	<b>-\$17,881</b>	<b>-38.30%</b>	
<b>Department 240 Public Safety</b>									
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	\$12,500	-\$5,350	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
	<b>Department Total</b>	<b>\$61,678</b>	<b>\$107,900</b>	<b>\$84,300</b>	<b>\$126,650</b>	<b>\$123,000</b>	<b>-\$3,650</b>	<b>-2.88%</b>	

<b>Department 310 Public Works</b>									
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
	<b>Department Total</b>	<b>\$245,337</b>	<b>\$254,324</b>	<b>\$167,366</b>	<b>\$266,160</b>	<b>\$276,060</b>	<b>\$9,900</b>	<b>3.72%</b>	
<b>Department 410 Transfer Station</b>									
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%	
	<b>Department Total</b>	<b>\$163,847</b>	<b>\$170,150</b>	<b>\$108,725</b>	<b>\$178,100</b>	<b>\$187,180</b>	<b>\$9,080</b>	<b>5.10%</b>	
Dept 410-Transfer Station in FY 2009/10 was \$190,686									
Enhanced Recycling and Compacting Recyclables Saves \$\$\$									







<b>Department 645 Recreation Commission</b>									
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
5-645-645	Maintenance	\$4,589	\$17,295	\$9,886	\$11,500	\$13,000	\$1,500	13.04%	Field and Facilities repairs/clay court repairs/maintenance, trail repair/maint.
5-645-927	Salem Recreation Association Programs	\$12,072	\$18,110	\$1,978	\$11,300	\$11,300	\$0	0.00%	League & sports program expenses, onsite sanitation stations
5-645-928	Holiday Activities	\$692	\$633	\$689	\$2,800	\$1,200	-\$1,600	-57.14%	Tree lighting/Easter program/Halloween program
5-645-929	Community Out Reach/Appropriated Exp.	\$1,969	\$548	\$1,728	\$1,500	\$2,000	\$500	33.33%	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	\$8,280	\$5,232	\$11,873	\$15,000	\$15,000	\$0	0.00%	
	<b>Department Total</b>	<b>\$27,602</b>	<b>\$41,818</b>	<b>\$26,154</b>	<b>\$47,100</b>	<b>\$47,500</b>	<b>\$400</b>	<b>0.85%</b>	
<b>Department 710 Municipal Insurance</b>									
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
5-710-571	Insurance	\$121,442	\$119,602	\$90,899	\$126,558	\$132,886	\$6,328	5.00%	Gen Liability/Property/ Workers Compensation, Insur/Buildings except School
5-710-572	Insurance	\$525	\$3,095	\$2,737	\$9,090	\$9,090	\$0	0.00%	Bonds/Crime/Cyber Policy
	<b>Department Total</b>	<b>\$121,967</b>	<b>\$122,697</b>	<b>\$93,636</b>	<b>\$135,648</b>	<b>\$141,976</b>	<b>\$6,328</b>	<b>4.67%</b>	

<b>Department 810 Unanticipated Expenses</b>									
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
	<b>Department total</b>	<b>\$1,000</b>	<b>\$949</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Department 910 Interest Payments</b>									
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
	<b>Department Total</b>	<b>\$108,063</b>	<b>\$95,063</b>	<b>\$77,375</b>	<b>\$82,063</b>	<b>\$133,500</b>	<b>\$51,437</b>	<b>62.68%</b>	





<b>Fund 100 - Department - Capital Expenditures</b>									
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						
<b>TOTAL CAPITAL</b>		<b>\$1,010,210</b>	<b>\$1,226,143</b>	<b>\$0</b>	<b>\$1,130,972</b>	<b>\$998,830</b>	<b>-\$132,142</b>	<b>-11.68%</b>	
<b>Total General Government</b>		<b>\$3,712,520</b>	<b>\$3,860,375</b>	<b>\$2,658,557</b>	<b>\$4,191,824</b>	<b>\$4,398,313</b>	<b>\$206,489</b>	<b>4.93%</b>	
<b>Total BOE</b>		<b>\$10,369,875</b>	<b>\$10,949,395</b>	<b>\$6,773,205</b>	<b>\$11,050,886</b>	<b>\$11,327,158</b>	<b>\$276,272</b>	<b>2.50%</b>	
<b>Expenditures -</b>									
<b>Grand Total Expenditures</b>		<b>\$15,092,605</b>	<b>\$16,035,913</b>	<b>\$9,431,762</b>	<b>\$16,373,682</b>	<b>\$16,724,301</b>	<b>\$350,619</b>	<b>2.14%</b>	









<b>Department 95 Charges for Current Services</b>									
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 cjp Farm Fee	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Farmland Preservation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	<b>Department Total</b>	<b>\$36,568</b>	<b>\$50,752</b>	<b>\$27,954</b>	<b>\$22,900</b>	<b>\$26,250</b>	<b>\$3,350</b>	<b>14.63%</b>	
<b>Department 96 Revenue from use of Town Money</b>									
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%	
	<b>Department total</b>	<b>\$83,176</b>	<b>\$10,142</b>	<b>\$4,053</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>0.00%</b>	

<b>Department 97 Miscellaneous Revenue</b>									
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%	
	<b>Department total</b>	<b>\$55,074</b>	<b>\$46,776</b>	<b>\$37,027</b>	<b>\$27,500</b>	<b>\$28,000</b>	<b>\$500</b>	<b>1.82%</b>	
SUB-total	<b>Total Tax Revenue</b>	<b>\$12,106,515</b>	<b>\$12,417,843</b>	<b>\$12,515,082</b>	<b>\$12,466,718</b>	<b>\$12,622,255</b>	<b>\$155,537</b>	<b>1.25%</b>	
SUB-total	<b>Total Misc Revenue</b>	<b>\$880,182</b>	<b>\$777,084</b>	<b>\$617,987</b>	<b>\$684,838</b>	<b>\$743,483</b>	<b>\$58,645</b>	<b>8.56%</b>	
SUB-total	<b>Total Municipal Revenue</b>	<b>\$12,986,697</b>	<b>\$13,194,927</b>	<b>\$13,133,069</b>	<b>\$13,151,556</b>	<b>\$13,365,738</b>	<b>\$214,182</b>	<b>1.63%</b>	
Closed CIP Projects Bal per BOF/Aud	<b>Funds Transfer from Oth</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
SUB-total	<b>Education Revenue</b>	<b>\$2,625,710</b>	<b>\$2,513,955</b>	<b>\$1,265,047</b>	<b>\$2,528,750</b>	<b>\$2,528,749</b>	<b>(\$1)</b>	<b>0.00%</b>	
	<b>TOTAL REVENUE</b>	<b>\$15,612,407</b>	<b>\$15,708,882</b>	<b>\$14,398,116</b>	<b>\$15,680,306</b>	<b>\$15,894,487</b>	<b>\$214,181</b>	<b>1.37%</b>	
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
	<b>Combined Expenditures</b>	<b>\$15,092,605</b>	<b>\$16,035,913</b>	<b>\$9,431,762</b>	<b>\$16,373,682</b>	<b>\$16,724,301</b>	<b>\$350,619</b>	<b>2.14%</b>	
	<b>Combined Revenue</b>	<b>\$15,612,407</b>	<b>\$15,708,882</b>	<b>\$14,398,116</b>	<b>\$15,680,306</b>	<b>\$15,894,487</b>	<b>\$214,181</b>	<b>1.37%</b>	
	<b>Balance</b>								
	<b>Department 98 Surplus/Shortfall</b>	<b>\$519,802</b>	<b>-\$327,031</b>		<b>-\$693,376</b>	<b>-\$829,814</b>	<b>-\$136,438</b>		