

Town of Salem



2023/2024 BUDGET REQUEST

Public Hearing

April 12, 2023

7:00 PM

General Government:	\$ 4,824,791
Board of Education:	\$ 11,304,501
Capital Expenditures:	<u>\$ 1,086,302</u>
	\$ 17,215,594

Department 110 Building Official/Sanitarian									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-110-402	Bldg. Official Expenses	\$4,281	\$3,726	\$808	\$4,348	\$4,503	\$155	3.56%	Office Supplies, Inspection Supplies, Building Inspector Membership, Building Official Mileage, Code Books
Department Total		\$4,281	\$3,726	\$808	\$4,348	\$4,503	\$155	3.56%	
Department 112 Town Clerk									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-112-143	Vital Statistics	\$60	\$25	\$0	\$0		\$0	0.00%	Vital Fees to Other Towns/Qu Pmts to CT DPH
5-112-303	Conf/Mileage/Dues	\$1,271	\$1,525	\$908	\$1,400	\$1,300	-\$100	-7.14%	CTCA & NL County Dues, Conference Fees and Mileage, Education
5-112-433	Ledgers (Books)	\$14,314	\$15,333	\$3,712	\$15,484	\$15,589	\$105	0.68%	NewVision Software & Annual Audit & Review of Land Records, Archival Supplies & Restoration, Microfilm & Scanning Maps Film storage, Map Machine Maint.
Department Total		\$15,645	\$16,883	\$4,619	\$16,884	\$16,889	\$5	0.03%	

Department 135 Municipal Building Maintenance									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-135-210	Maintenance Contracts	\$7,372	\$12,359	\$6,048	\$10,320	\$11,860	\$1,540	14.92%	Contract Library HVAC, Town Hall Small Boiler
5-135-608	Exterminator Services	\$2,180	\$4,664	\$2,450	\$3,200	\$5,004	\$1,804	56.38%	TOB/Library/SVFC/GLVCO/
5-135-609	Building Maintenance	\$50,201	\$31,777	\$24,745	\$39,900	\$46,000	\$6,100	15.29%	Maintenance of All Town Buildings
5-135-6135	Quarterly Water Testing	\$4,457	\$6,767	\$912	\$4,500	\$6,500	\$2,000	44.44%	Quarterly Water Testing Town Building
	Department Total	\$64,210	\$55,567	\$34,154	\$57,920	\$69,364	\$11,444	19.76%	
Department 138 Employee Benefits									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-138-800	FICA (ER Portion)	\$75,179	\$83,721	\$34,859	\$83,436	\$86,360	\$2,924	3.50%	FICA (ER Portion)
5-138-801	Medicare (ER Portion)	\$17,582	\$19,580	\$8,153	\$19,512	\$20,195	\$683	3.50%	Medicare (ER Portion)
5-138-802	Insurance (PHS & BC Dent)	\$165,592	\$223,704	\$106,488	\$295,427	\$316,335	\$20,908	7.08%	Health Insurance Increase
5-138-803	Pension/Retirement Plan Match	\$49,010	\$53,715	\$22,723	\$67,000	\$86,610	\$19,610	29.27%	457/401 Town Retirement Plan, Town Match (Contract)
5-138-804	Unemployment	\$0	\$0	\$0	\$500	\$500	\$0	0.00%	Unemployment
5-138-805	Firemen Awards	\$4,400	\$5,500	\$0	\$8,000	\$8,000	\$0	0.00%	Emer Service Stipends/SVF GLVF
	Department Total	\$311,763	\$386,219	\$172,223	\$473,875	\$518,000	\$44,125	9.31%	
**Projections from Health Insurance 7+% increase									

Department 140 Utilities									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-140-700	Telephone TOB	\$5,601	\$5,841	\$2,966	\$6,800	\$9,068	\$2,268	33.35%	
5-140-702	Telephone Library	\$2,572	\$3,488	\$1,466	\$3,400	\$3,680	\$280	8.24%	
5-140-703	Telephone GLFCO	\$2,649	\$2,953	\$1,309	\$2,200	\$2,900	\$700	31.82%	PENDING
5-140-704	Telephone SVFCO	\$3,754	\$3,380	\$1,037	\$3,000	\$2,900	-\$100	-3.33%	
5-140-706	Telephone Transfer Station	\$586	\$702	\$340	\$790	\$840	\$50	6.33%	
5-140-707	Mobile Phone PW/TOB	\$2,522	\$3,718	\$1,020	\$4,000	\$3,800	-\$200	-5.00%	
5-140-708	Mobile Phone SVFC	\$1,618	\$1,124	\$179	\$1,500	\$2,664	\$1,164	77.60%	
5-140-709	Heat, Center School	\$1,352	\$1,200	\$133	\$1,170	\$1,299	\$129	11.03%	
5-140-710	Heat TOB	\$6,915	\$8,259	\$1,837	\$9,085	\$10,085	\$1,000	11.01%	
5-140-711	Heat Old Library	\$0	\$0	\$0	\$0	\$1,300	\$1,300	0.00%	
5-140-712	Heat New Library	\$7,936	\$2,252	\$0	\$12,650	\$9,430	-\$3,220	-25.45%	
5-140-713	Heat GLVFCO	\$6,765	\$9,043	\$1,195	\$7,015	\$7,787	\$772	11.00%	PENDING
5-140-714	Heat SVFCO	\$6,212	\$8,398	\$2,050	\$8,165	\$9,063	\$898	11.00%	
5-140-715	Heat Public Works	\$5,764	\$7,347	\$846	\$7,130	\$7,914	\$784	11.00%	
5-140-720	Electricity TOB	\$12,187	\$12,041	\$4,213	\$13,980	\$14,520	\$540	3.86%	
5-140-721	Electricity Old Library	\$543	\$543	\$226	\$600	\$600	\$0	0.00%	
5-140-722	Electricity New Library	\$16,063	\$18,802	\$5,933	\$14,900	\$18,430	\$3,530	23.69%	
5-140-723	Electricity GLVFCO	\$7,545	\$8,217	\$4,107	\$7,800	\$8,500	\$700	8.97%	PENDING
5-140-724	Electricity SVFCO	\$7,815	\$7,128	\$3,307	\$9,000	\$9,000	\$0	0.00%	
5-140-725	Electricity PW	\$9,665	\$12,840	\$4,722	\$11,000	\$13,110	\$2,110	19.18%	
5-140-726	Electricity Transfer Station	\$2,924	\$2,799	\$781	\$3,200	\$3,392	\$192	6.00%	
5-140-727	Electricity Rec Fields	\$1,733	\$1,673	\$674	\$1,980	\$2,099	\$119	6.01%	
5-140-730	Veh Fuel Security/Fire Marshal	\$102	\$331	\$0	\$690	\$690	\$0	0.00%	
5-140-733	Veh Fuel GLVFCO/Ambulance	\$3,725	\$9,057	\$1,750	\$8,050	\$8,500	\$450	5.59%	
5-140-734	Veh Fuel SVFCO	\$1,850	\$5,008	\$995	\$4,715	\$5,200	\$485	10.29%	
5-140-735	Veh Fuel PW	\$11,733	\$21,405	\$4,762	\$22,970	\$24,348	\$1,378	6.00%	
	Department totals	\$130,131	\$157,549	\$45,850	\$165,790	\$181,119	\$15,329	9.25%	

Department 152 Town Services									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-152-810	Historical Society	\$660	\$300	\$300	\$300	\$300	\$0	0.00%	Historical Society
5-152-811	Cemeteries	\$0	\$965	\$0	\$1,000	\$1,000	\$0	0.00%	Cemeteries
5-152-812	Senior Services	\$9,464	\$7,511	\$2,873	\$13,960	\$14,980	\$1,020	7.31%	Senior Transport, Senior Donation, Expanded Activities
5-152-813	Gardner Lake Authority	\$10,000	\$10,000	\$0	\$11,000	\$12,500	\$1,500	13.64%	Water Quality/Police Patrol
5-152-814	Health Services	\$25,698	\$39,280	\$21,412	\$34,520	\$36,510	\$1,990	5.76%	Health Services
5-152-815	Memorial Day	\$204	\$152	\$0	\$600	\$600	\$0	0.00%	Memorial Day Activities
5-152-816	Pavilion/Community Events and "Our Town Salem"	\$2,947	\$2,565	\$550	\$3,500	\$3,000	-\$500	-14.29%	"Our Town Salem" Quarterly
5-157-000	ACO Agreement - new in 2016-17	\$11,620	\$12,942	\$0	\$13,820	\$14,303	\$483	3.49%	Regional/Montville
5-152-826	Planning Services	\$40,658	\$40,270	\$10,048	\$41,000	\$43,280	\$2,280	5.56%	SCCOG
	Department Total	\$101,251	\$113,984	\$35,182	\$119,700	\$126,473	\$6,773	5.66%	
Department 157 Regional Services									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-157-820	Women's Center/Safe Futures	\$700	\$750	\$700	\$700	\$700	\$0	0.00%	Donation
5-157-821	T.V.C.C.A.	\$1,000	\$1,000	\$0	\$1	\$1,000	\$999	99.00%	Donation (ARPA Funded 2022)
5-157-822	Adult Ed	\$4,122	\$3,864	\$0	\$4,400	\$4,400	\$0	0.00%	Reimburse from the State/Pass through to BOE
5-157-824	Regional Probate	\$3,465	\$3,313	\$0	\$3,860	\$4,800	\$940	24.35%	Salem Percentage-Agreement Increase, Upgrade Probate Office
5-157-825	SECTER	\$1,453	\$1,453	\$1,475	\$1,453	\$1,896	\$443	30.49%	Dues
5-157-828	Homeless Shelter	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%	Regional Allocation
	Department Total	\$11,740	\$11,380	\$2,175	\$11,414	\$13,796	\$2,382	20.87%	

Department 158 Library									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-158-015	Equipment								(3) Computers @ \$1200 each for Computers: SAAD4ULT04, SAADULT02, and DESK1 with Technician to Install New Computers/Software, Anti Virus Deep Freeze, LibData/Ninite, Bibliomation Computer Service & Repair, TechSoup, Leases, Microsoft Lic, Copier/Printer Maint., and Supplies, Other Unanticipated
		\$10,734	\$7,355	\$2,907	\$8,300	\$9,400	\$1,100	13.25%	
5-158-315	Conf/Mileage/Dues								ALA & CLC Membership & Workshops/Conf.
		\$681	\$915	\$746	\$1,200	\$2,000	\$800	66.67%	
5-158-415	Other Expenses	\$1,698	\$1,977	\$962	\$2,000	\$2,000	\$0	0.00%	CT CEN Internet, Other Misc Expenses
5-158-458	Supplies	\$2,433	\$3,705	\$1,733	\$3,700	\$4,100	\$400	10.81%	Library Supplies
5-158-515	Circulation Materials								Books, Movies, Audiobooks, LP, Overdrive, etc. Junior Library Guild Subscription, WT Cox Periodical Subscription, Hoopla (Downloadable Electronic Content), JobNow Database
		\$16,695	\$18,393	\$7,886	\$18,450	\$19,300	\$850	4.61%	
5-158-615	Bibliomation Service Fees								Bibliomation Annual Contract (Circ. & Cataloging Network)
		\$5,484	\$5,654	\$5,825	\$5,825	\$6,000	\$175	3.00%	
	Department Total	\$37,725	\$37,999	\$20,058	\$39,475	\$42,800	\$3,325	8.42%	
Department 210 Security									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-210-016	Equipment	\$9,395	\$6,800	\$0	\$1,500	\$1,500	\$0	0.00%	Radio, Batteries, etc.
5-210-216	Resident Troopers						\$0	0.00%	Reflects State of CT Cost-Share to Towns Paying 85% of Full Salary and Benefits
		\$319,204	\$301,364	\$387	\$382,000	\$382,000			
5-210-416	Other Expenses (Supplies)	\$1,983	\$1,918	\$460	\$800	\$800	\$0	0.00%	Office Supplies
5-210-516	Training Expense	\$0	\$0	\$495	\$800	\$800	\$0	0.00%	Training
5-210-616	Maintenance	\$1,156	\$199	\$0	\$0	\$0	\$0	0.00%	Speed Signs
	Department Total	\$331,738	\$310,281	\$1,341	\$385,100	\$385,100	\$0	0.00%	

Department 220 Gardner Lake Fire Company									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-220-436	Chief's Account	\$1,442	\$502	\$0	\$2,500	\$2,500	\$0	0.00%	Mileage, Meetings, and Training Subscriptions, Dues and Permits
	DEPT TOTAL	\$1,442	\$502	\$0	\$2,500	\$2,500	\$0	0.00%	

Department 230 Ambulance									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-230-019	Equipment	\$12,697	\$9,518	\$213	\$5,385	\$5,385	\$0	0.00%	Rope Rescue Replacement, Hand Tools, Tool Batt's/Water Rescue PPE /Safety /Gurney Batteries/Cold Water Rescue PPE/Safety Harnesses/Safety Equipment
5-230-519	Training	\$9,969	\$10,903	\$120	\$8,950	\$8,950	\$0	0.00%	In-Service EMS Training 27, EMT Bridge, EMT, EMR Classes, Training Material, Copies
5-230-531	Insurance	\$5,448	\$5,301	\$4,125	\$4,244	\$4,244	\$0	0.00%	Vehicle Liability, Errors and Omissions, Deductibles
5-230-605	Biohazard Transportation	\$0	\$0	\$235	\$700	\$700	\$0	0.00%	Supplies, BioHazard Transportation, Salem School, GL Fire, SV Fire
5-230-623	Radio Repair	\$558	\$2,833	\$495	\$1,950	\$1,950	\$0	0.00%	Installation/Repair/Portable Batteries, Replacement Antennae's, Officer Vehs, Pagers
5-230-624	Repair/Maintenance of Equipment	\$15,795	\$16,682	\$6,169	\$5,775	\$5,775	\$0	0.00%	Prev. Maint & Repair/Rescue127/Service 127/Marine 127 /Util 127/Trailer Maint. Maxi Can Replacement
5-230-919	Uniforms	\$2,040	\$832	\$0	\$1,800	\$1,800	\$0	0.00%	Staff Uniforms, Shirts, Sweatshirts
	Department Total	\$46,507	\$46,069	\$11,357	\$28,804	\$28,804	\$0	0.00%	
Department 240 Public Safety									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-240-020	Communications/Communication Equipment	\$11,820	\$6,167	\$2,800	\$8,000	\$8,000	\$0	0.00%	Internet, Prof. Fees, Zoom, Pagers, Website-Public Communications, Call Phones, Emergency Communication Equipment, Tower Maintenance
5-240-220	911 Emergency Contract	\$18,063	\$16,248	\$12,697	\$23,000	\$38,000	\$15,000	65.22%	911 Contract/Required Expenses/Record Management/EOC Radio Upgrades/ESO lamResponding
5-240-420	Fire Marshal Expense	\$5,776	\$2,530	\$0	\$3,600	\$3,600	\$0	0.00%	Books, Investigation and Inspection Supplies, Training, Uniforms, Fire Prevention Materials for new PSAP, Code Access
5-240-421	Emer Management Dept/Civ Prep Expense	\$9,847	\$14,998	\$5,140	\$12,400	\$12,400	\$0	0.00%	Emergency Equipment/Supplies-Notification/PSA Services, Planning, Training
5-240-625	Alarm Maintenance	\$7,013	\$5,944	\$1,508	\$7,000	\$12,000	\$5,000	71.43%	Alarm Maintenance for All Buildings-Maint. Rep Fire Water Supply Wells (Dry Hydrants)
5-240-920	Fire Police	\$1,896	\$3,197	\$2,000	\$5,000	\$5,000	\$0	0.00%	Radio/Repair/Materials
5-240-951	Fire Training Building	\$0	\$591	\$0	\$1,500	\$2,500	\$1,000	66.67%	Expenses for Fire Training Building Maintenance
5-240-952	Training Classes Career FF/EMT	\$0	\$0	\$0	\$0	\$2,500	\$2,500	0.00%	Training Classes for FT FF/EMT Staff
5-240-960	Gear-FF/EMT	\$6,235	\$16,053	\$1,132	\$12,500	\$3,000	-\$9,500	0.00%	Required Gear for Paid FF/EMT
5-240-970	On-Call Fees Public Safety***	\$47,250	\$60,540	\$5,920	\$50,000	\$90,000	\$40,000	0.00%	Public Safety Restructure from Department 105
	Department Total	\$107,900	\$126,266	\$31,196	\$123,000	\$177,000	\$54,000	43.90%	
	On-Call Public Safety Fees-ARPA Funded***		\$20,180	\$15,820					
	TOTAL On-Call Public Safety Fees		\$80,720	\$21,740					

Department 310 Public Works									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-310-021	Small & Gas Power Equipment	\$6,609	\$8,813	\$1,981	\$9,200	\$9,910	\$710	7.72%	All Small Electric and Gas Powered Equipment
5-310-023	Repair/Maint.Vehicles	\$81,201	\$61,440	\$42,751	\$64,500	\$64,500	\$0	0.00%	Maintenance of All PW Vehicles
5-310-026	Mech/Equip/Tools	\$5,197	\$14,707	\$5,277	\$10,000	\$10,000	\$0	0.00%	Mechanic Tools, Equipment and Fuel Pump Maintenance
5-310-439	Materials	\$7,339	\$23,221	\$5,827	\$23,000	\$24,860	\$1,860	8.09%	All Other Supplies, Consumables, Traffic Signs, Safety Equipment, etc.
5-310-441	Snow Removal Supplies	\$52,305	\$64,040	\$37,051	\$67,610	\$69,000	\$1,390	2.06%	Treated Salt/Sand
5-310-633	Field Maintenance	\$28,945	\$18,497	\$14,349	\$20,000	\$21,500	\$1,500	7.50%	Park & Rec. Fields
5-310-634	Oil/Road Repairs	\$64,075	\$60,036	\$55,625	\$70,000	\$74,000	\$4,000	5.71%	Maintenance/Spot Repairs of Town Roads, Drainage & Tree Removal
5-310-921	Engineering	\$2,431	\$4,600	\$450	\$4,900	\$4,500	-\$400	-8.16%	Engineering Primarily for Road Work
5-310-923	Uniforms, Meals and Supplies	\$6,222	\$7,399	\$2,886	\$6,850	\$7,650	\$800	11.68%	Clothing Allowance, Overtime Meal Allowance, DOT Testing, School, Seminars
	Department Total	\$254,324	\$262,753	\$166,196	\$276,060	\$285,920	\$9,860	3.57%	
Department 410 Transfer Station									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-410-241	Management Contract	\$64,125	\$65,408	\$33,358	\$70,380	\$71,787	\$1,407	2.00%	Contract
5-410-442	Operating Costs	\$3,139	\$1,909	\$1,155	\$3,500	\$3,810	\$310	8.86%	Cost of DEEP Permits, Additional Employees for Amnesty day, Misc. Supplies, I.E. Passes, Flyers, OC Recyclable Programs
5-410-541	Trash Bags	\$5,768	\$16,528	\$0	\$11,600	\$13,126	\$1,526	13.16%	Revenue Offsets Expense
5-410-627	Maintenance and Improvements	\$15,523	\$2,144	\$700	\$5,000	\$9,860	\$4,860	97.20%	General Maintenance of Site, Additional Compactor Maintenance
5-410-628	Water Testing	\$4,663	\$4,300	\$0	\$4,300	\$4,300	\$0	0.00%	DEEP Requirements
5-410-922	Engineering	\$0	\$903	\$0	\$2,000	\$1,500	-\$500	-25.00%	Cost of Permit Changes
5-410-931	Bulky Waste Tipping	\$6,879	\$4,987	\$1,808	\$7,800	\$7,000	-\$800	-10.26%	
5-410-932	Trash Tipping (CRRA)	\$30,314	\$35,054	\$17,449	\$33,500	\$38,540	\$5,040	15.04%	
5-410-933	Trash Hauling	\$5,798	\$5,331	\$3,432	\$9,600	\$9,600	\$0	0.00%	
5-410-934	Bulky Waste Hauling	\$5,242	\$6,971	\$890	\$6,600	\$6,600	\$0	0.00%	
5-410-935	Recyclable Hauling	\$26,727	\$24,280	\$14,357	\$28,000	\$32,000	\$4,000	14.29%	Cost of Recyclables
5-410-936	Toxic Waste	\$1,972	\$3,556	\$1,758	\$4,900	\$4,000	-\$900	-18.37%	
5-410-937	CFC Evacuation Response	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department Total	\$170,150	\$171,370	\$74,906	\$187,180	\$202,123	\$14,943	7.98%	
Dept 410-Transfer Station in FY 2009/10 was \$190,686									
Enhanced Recycling and Compacting Recyclables Saves \$\$\$									

Department 645 Recreation Commission									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-645-645	Maintenance	\$17,295	\$19,557	\$3,059	\$13,000	\$13,000	\$0	0.00%	Field/Facilities/Trails Repairs and Maintenance and/or Portable Restrooms Rental Costs
5-645-927	Salem Recreation Association Programs	\$18,110	\$8,139	\$1,000	\$11,300	\$7,300	-\$4,000	-35.40%	Support for Youth Sports Leagues and Sport Program Expenses
5-645-928	Holiday Activities	\$633	\$1,174	\$401	\$1,200	\$1,200	\$0	0.00%	Holiday Events and Activities: Tree Lighting/Easter/Memorial Day and Halloween
5-645-929	Community Out Reach/Appropriated Exp.	\$548	\$3,367	\$1,109	\$2,000	\$5,000	\$3,000	150.00%	Dues, Conferences, Service Projects, Mileage
5-645-945	Week-end Access	\$0	\$4,185	\$0	\$5,000	\$6,972	\$1,972	0.00%	Provide Services for Weekend Programs at School
5-645-946	Fee Base Activities	\$5,232	\$10,049	\$6,512	\$15,000	\$15,000	\$0	0.00%	Fee-Based Summer Camps, Classes and Activities
	Department Total	\$41,818	\$46,472	\$12,082	\$47,500	\$48,472	\$972	2.05%	
Department 710 Municipal Insurance									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-710-571	Insurance	\$119,602	\$122,297	\$70,951	\$132,886	\$132,886	\$0	0.00%	Gen Liability/Property/ Workers Compensation, Insur/Buildings except School
5-710-572	Insurance	\$3,095	\$2,406	\$217	\$2,348	\$2,500	\$152	6.47%	Bonds/Crime
New	Cyber	\$0	\$0	\$8,143	\$9,771	\$15,000	\$5,229	53.52%	Cyber** Cal Yr. Pol \$9,771.00
New	Active Assailant	\$0	\$0	\$0	\$0	\$1,749	\$1,749	0.00%	Active Assailant*
	Department Total	\$122,697	\$124,703	\$79,311	\$145,005	\$152,135	\$7,130	4.92%	
*\$1M Coverage									
**Large increase this yr, but so volatile that they wouldn't offer a %									
***3rd Yr. of contract - 5%									

Department 810 Unanticipated Expenses									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-810-830	Unanticipated Expenses	\$949	\$1,000	\$100	\$1,000	\$1,200	\$200	20.00%	Unanticipated Expenses
	Department total	\$949	\$1,000	\$100	\$1,000	\$1,200	\$200	20.00%	
Department 910 Interest Payments									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-910-992	2012 School Bond Payment	\$95,063	\$77,375	\$133,500	\$133,500	\$116,875	-\$16,625	-12.45%	School Bond Interest Payment
	Department Total	\$95,063	\$77,375	\$133,500	\$133,500	\$116,875	-\$16,625	-12.45%	

Department 920 Principal Payable									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-920-000	School Bond Payment	\$325,000	\$325,000	\$330,000	\$330,000	\$335,000	\$5,000	1.52%	School Bond Payment
	Department Total	\$325,000	\$325,000	\$330,000	\$330,000	\$335,000	\$5,000	1.52%	
Department 925 - Capital Reserve Account									
Account	Description	Actual 2020-2021	Actual 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
5-925-0010	Transfers to CIP	\$0	\$1,135,172	\$998,830	\$998,830	\$1	-\$998,829	0.00%	
5-925-000	Appropriation	\$0	\$0	\$0	\$0	\$1	\$0	0.00%	Reserve Account for Future Capital Expenses
	Department Total	\$0	\$1,135,172	\$998,830	\$998,830	\$2	-\$998,829	0.00%	

Fund 100 - Department - Capital Expenditures									
Account	Description	Budget 2020-2021	Budget 2021-2022	Expenditures 2022-23 Budget As of 12.08.22	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
BOE	Replace 1994 Boilers					\$114,400			
BOE	Replace Milestone Video Recording Server		\$52,860						
BOE	Fuel Tank Replacement	\$155,000							
BOE	Clock System	\$17,500	\$17,933						
BOE	Traffic Signals				\$16,490				
BOE	Independant Technology Analysis '21, '22	\$100,000	\$20,000		\$109,768				
BOE	Network Upgrades-Tech Purchases					\$139,459			
BOE Library	Carpet Replacement		\$23,001						
BOE	Teacher Retirement Plan	\$125,000							
BOE	Gymnasium Wall Padding					\$0			
Town Library	HVAC Fuel Replacement Sys	\$200,000	\$85,000						
Town Library	Fuel Tanks	\$5,000							
Recreation	Disc Golf		\$23,499						
Recreation	Vol Park								
PW	Fuel Tanks	\$37,077	\$80,000		\$76,000				
PW	Bucket Truck		\$155,000						
PW	Commercial Mower								
PW	Pick up Truck								
PW	PW Snow/Plow Truck #2	\$66,000	\$66,000		\$85,000				
PW	PW Road Rehab	\$318,071	\$433,572		\$433,572	\$442,243			
PW	Large Snowplow truck #1								
PW	SVFC Driveway								
PW	Field Groomer		\$23,307						
PW	Bingham Field Restoration	\$11,000	\$11,000		\$11,000				
PW	Front End Loader				\$70,000	\$70,000			
PW	Mower - Over Rail				\$50,000	\$57,000			
PW	Heavy duty Mechanical Thumb/Hydraulic					\$7,000			
PW	Ford Expedition					\$0			
SVFCO & GLVFCO	Hydraulic Rescue Tools/Exhaust Sys								
SVFCO & GLVFCO	SVFCO Gear & Hoses	\$13,000	\$14,000		\$13,000	\$13,000			
SVFCO	SBCA Replace/Grant appropriation	\$11,800							
GLVFCO	GLVFC Gear and Hoses	\$11,500	\$10,000		\$14,000	\$14,000			
GLVFCO	Tanker truck	\$120,000							
GLVFCO	Firefighting Turn out gear								
GLVFCO	Fire Rescue Boat								
SVFCO	Engine tanker		\$120,000		\$120,000	\$120,000			
SVFCO	Storage building								
SVFCO	F350								
SVFCO	Scott4500 psi SCBA Air Packs (includes GLVFCO)					\$97,200			
TOB	Roof	\$35,195							
GEN GOVT	Public Safety-Required Gear for Career FF					\$12,000			
TOTAL CAPITAL		\$1,226,143	\$1,135,172	\$0	\$998,830	\$1,086,302	\$87,472	8.76%	
Total General Government		\$3,860,375	\$4,047,666	\$2,926,194	\$4,431,841	\$4,824,791	\$392,950	8.87%	
Total BOE Expenditures -		\$10,949,395	\$10,955,532	\$3,248,214	\$11,327,158	\$11,304,501	-\$22,657	-0.20%	
Grand Total Expenditures		\$16,035,913	\$16,138,370	\$6,174,408	\$16,757,829	\$17,215,594	\$457,765	2.73%	

Department 92 State/Federal Grants									
Account	Description	Actual 2020-2021	Actual 2021-2022	Revenues 2022-2023 As of Mar 1, 2023	Budget 2022-2023	Budget 2023-2024	\$ 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)	\$193,274	\$193,018	\$193,713	\$193,018	\$193,018	\$0	0.00%	
0016	Office of Policy & Mgmt.(FEMA)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
002	Civil Preparedness	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
0020	Telephone Access Line	\$8,035	\$6,846	\$0	\$5,000	\$5,000	\$0	0.00%	
0023	Veterans Tax Relief	\$2,834	\$2,834	\$2,534	\$2,834	\$2,834	\$0	0.00%	
004	Payment in Lieu of Taxes (PILOT)	\$35,653	\$42,030	\$56,966	\$56,966	\$56,966	\$0	0.00%	
005	MRSA		\$14,936	\$81,509	\$25,800	\$25,800	\$0	100.00%	
006	Tax Relief for the Elderly	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
007	Tax Relief for the Disabled	\$349	\$339	\$285	\$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)	\$0	\$0	\$99,604	\$32,946	\$32,946	\$0	0.00%	
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-ESSER II-Fed Stimulus**	\$3,319	\$5,570	\$9,733	\$55,906	\$55,906	\$0	0.00%	
	Department total	\$388,227	\$410,334	\$579,495	\$517,233	\$517,233	\$0	0.00%	
Department 93 State/Federal Grants for Education									
Account	Description	Actual 2020-2021	Actual 2021-2022	Revenues 2022-2023 As of Mar 1, 2023	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
31	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
35	Education Equalization	\$2,509,808	\$2,570,032	\$1,262,540	\$2,525,078	\$2,437,078	-\$88,000	-3.49%	
36	Adult Education	\$4,147	\$3,864	\$2,310	\$3,671	\$3,671	\$0	0.00%	
151	Excess Cost Grant	\$0	\$0	\$31,602	\$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	\$2,513,955	\$2,573,896	\$1,296,452	\$2,528,749	\$2,440,749	-\$88,000	-3.48%	

Department 95 Charges for Current Services									
Account	Description	Actual 2020-2021	Actual 2021-2022	Revenues 2022-2023 As of Mar 1, 2023	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
056	Recording Fees	\$27,411	\$23,061	\$9,483	\$16,000	\$16,000	\$0	0.00%	
057	Sale of Maps	\$104	\$132	\$164	\$50	\$50	\$0	0.00%	
058	Sale of Copies	\$3,590	\$4,906	\$2,983	\$3,000	\$3,000	\$0	0.00%	
059	Zoning Board of Appeals	\$0	\$400	\$400	\$0	\$0	\$0	0.00%	
060	Sale of Zoning Regulations	\$0	\$0	\$1,890	\$0	\$0	\$0	0.00%	
061	P&Z Commission	\$5,135	\$0	\$0	\$1,000	\$1,000	\$0	0.00%	
062	Inland Wetlands Comm. Fees	\$769	\$80	\$920	\$200	\$200	\$0	0.00%	
063	CFC Evacuation Fees	\$3,155	\$3,240	\$1,785	\$2,000	\$2,000	\$0	0.00%	
067	Elec Registra Fees	\$10,588	\$6,982	\$1,750	\$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	\$50,752	\$38,800	\$19,375	\$26,250	\$26,250	\$0	0.00%	
Department 96 Revenue from use of Town Money									
Account	Description	Actual 2020-2021	Actual 2021-2022	Revenues 2022-2023 As of Mar 1, 2023	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
	Premium on Bonds								
064	General Fund	\$10,142	\$22,126	\$139,187	\$6,000	\$20,000	\$14,000	233.33%	
065	Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department total	\$10,142	\$22,126	\$139,187	\$6,000	\$20,000	\$14,000	233.33%	

Department 97 Miscellaneous Revenue									
Account	Description	Actual 2020-2021	Actual 2021-2022	Revenues 2022-2023 As of Mar 1, 2023	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
070	Insurance Claims/Refunds	\$0	\$11,565	\$11,262	\$5,000	\$5,000	\$0	0.00%	
071	Leases	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
072	Library Fees/Fines/Bozrah	\$9,189	\$10,152	\$10,193	\$9,500	\$9,500	\$0	0.00%	
073	Pavilion/Field Rental/Farmers Market	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
074	Recreation Fee Base Activities	\$10,093	\$12,796	\$2,913	\$3,500	\$3,500	\$0	0.00%	
075	Field Rental	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
076	Miscellaneous/Other	\$27,494	\$41,867	\$7,080	\$10,000	\$10,000	\$0	0.00%	
	Department total	\$46,776	\$76,381	\$31,448	\$28,000	\$28,000	\$0	0.00%	
SUB-total	Total Tax Revenue	\$12,417,843	\$12,874,395	\$12,720,999	\$12,622,255	\$13,264,941	\$642,686	5.09%	
SUB-total	Total Misc Revenue	\$777,084	\$744,924	\$926,093	\$743,483	\$770,983	\$27,500	3.70%	
SUB-total	Total Municipal Revenue	\$13,194,927	\$13,619,319	\$13,647,092	\$13,365,738	\$14,035,924	\$670,186	5.01%	
Closed CIP Projects Bal per BOF/Aud	Funds Transfer from Oth	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
SUB-total	Education Revenue	\$2,513,955	\$2,573,896	\$1,296,452	\$2,528,749	\$2,440,749	(\$88,000)	-3.48%	
TOTAL REVENUE		\$15,708,882	\$16,193,215	\$14,943,544	\$15,894,487	\$16,476,673	\$582,186	3.66%	
Account	Description	Actual 2020-2021	Actual 2021-2022	Reconciliation 2022-23 Budget As of Mar 2023	Budget 2022-2023	Budget 2023-2024	\$ Variance*	% Variance*	Comments and Clarifications
Combined Expenditures		\$16,035,913	\$16,138,370	\$6,174,408	\$16,757,829	\$17,215,594	\$457,765	2.73%	
Combined Revenue		\$15,708,882	\$16,193,215	\$14,943,544	\$15,894,487	\$16,476,673	\$582,186	3.66%	
Balance									
Department 98 Surplus/Shortfall		-\$327,031	\$54,846	\$8,769,136	-\$863,342	-\$738,921	\$124,421		

TOWN OF SALEM 10 YEAR PRINCIPAL and INTEREST													
ITEM	TOTAL COST	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	FY 32/33	TOTAL	
Bonding													
School Building Renovation/Roof		335,000	340,000	345,000	350,000	350,000	355,000	365,000	65,000	0	0	2,505,000	
School Building Renovation/Roof Interest		116,875	100,000	82,875	65,500	48,000	30,375	12,375	1,625	0	0	457,625	
Total Principal and Interest		451,875	440,000	427,875	415,500	398,000	385,375	377,375	66,625	0	0	2,962,625	
TOWN OF SALEM 10 YEAR CAPITAL PLAN													
1	BOE Replace 1994 Boilers		114,400										114,400
2	BOE Network Upgrades		139,459										139,459
3	BOE Fire Alarm Upgrade			102,165									102,165
4	BOE Bathroom Renovations										95,000		95,000
5	BOE Corridor Lockers			69,795									69,795
6	BOE Gymnasium Wall Padding			29,000									29,000
	SUB TOTAL BOE		253,859	200,960							95,000		549,819
7	Rec Volunteer Park - Pavillion				45,000								45,000
	SUB TOTAL REC				45,000								45,000
8	PW Front End Loader		70,000	70,000									140,000
9	PW Large Snow Plow Truck #3			70,000	70,000	70,000							210,000
10	PW Over Rail Mower		57,000	67,000									124,000
11	PW Small Snow Plow Truck			60,000	60,000								120,000
12	PW Backhoe			85,000									85,000
13	PW Excavator					125,000	125,000						250,000
14	PW Large Snow Plow Truck #4					75,000	75,000	75,000					225,000
15	PW Large Snow Plow Truck #5								80,000	80,000	80,000		240,000
16	PW Road Improvement		442,243	451,088	460,110	469,312	478,699	488,272	498,038	507,999	518,159	528,522	4,842,442
17	PW Heavy Duty Mechanical Thumb/Hydraulic		7,000										7,000
	SUB TOTAL PW		576,243	803,088	590,110	739,312	678,699	563,272	578,038	587,999	598,159	528,522	6,243,442
18	GLVFCO Slip Resistant Flooring Install/Maint				5,800								5,800
19	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
20	GLVFCO Seal Parking Lot				6,860								6,860
21	GLVFCO Building Roof Replacement					50,000							50,000
22	GLVFCO Replacement of F350 Forestry Truck				78,000								78,000
23	GLVFCO Fire Engine				150,000	200,000	200,000	200,000					750,000
	SUB TOTAL GLVFC		14,000	14,000	254,660	264,000	214,000	214,000	14,000	14,000	14,000	14,000	1,030,660
24	SVFCO Engine Tanker		120,000	120,000	120,000								360,000
25	SVFCO Replacement Gear and Hose		13,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	148,000
26	Scott 4500 psi SCBA Air Packs (includes GLVFCO)		97,200	0	0	0	0	70,931	70,931	70,931	70,931	70,931	451,854
27	SVFCO Replacement 2500 Gallon Tanker			135,000	135,000	135,000							405,000
	SUB TOTAL SVFC		230,200	270,000	270,000	150,000	15,000	85,931	85,931	85,931	85,931	85,931	1,364,854
28	Gen Govt - Public Safety -Gear Career FF		12,000										12,000
	SUB-TOTAL GENERAL GOVT		12,000										12,000
29	Sub Total, All Other		1,086,302	1,288,048	1,159,770	1,153,312	907,699	863,203	677,969	687,930	698,089	723,453	9,245,775
	TOTAL Capital and Principal and Interest		1,538,177	1,728,048	1,587,645	1,568,812	1,305,699	1,248,578	1,055,344	754,555	698,089	723,453	12,208,400

PROPOSED BUDGET SUMMARY 2023-2024

Department	Actual 2021-22	Budget 2022-23	Proposed Budget 2023-24	Increase/De crease Amount \$	Increase % 22/23 VS 23/24	
Department 100 Selectman	7,570	38,160	8,060	-30,100	5.00%	P Saf Study
Department 105 Salaries	1,310,909	1,397,875	1,593,000	195,125	13.96%	Excluded from
Department 110 ZEO/Bld. Official/Sanitarian	3,726	4,348	4,503	155	3.56%	%Variance
Department 112 Town Clerk	16,883	16,884	16,889	5	0.03%	
Department 114 Treasurer/Auditor/BOF	38,369	39,848	41,348	1,500	3.76%	
Department 116 Assessor	21,100	21,100	21,100	0	0.00%	
Department 118 Tax Collector	9,250	13,500	13,500	0	0.00%	
Department 122 Registrar	10,138	14,760	20,888	6,128	41.52%	
Department 126 Town Counsel	71,563	40,000	84,000	44,000	110.00%	
Department 134 Town Office Operation	106,232	107,000	115,776	8,776	8.20%	
Department 135 Municipal Bldg Main.	55,567	57,920	69,364	11,444	19.76%	
Department 138 Employee Benefits	386,219	473,875	518,000	44,125	9.31%	
Department 140 Utilities	157,549	165,790	181,119	15,329	9.25%	
Department 152 Town Services	113,984	119,700	126,473	6,773	5.66%	
Department 157 Regional Services	11,380	11,414	13,796	2,382	20.87%	
Department 158 Library	37,999	39,475	42,800	3,325	8.42%	
Department 210 Security	310,281	385,100	385,100	0	0.00%	
Department 220/222 Salem Fire Departments	173,079	180,041	190,041	10,000	5.55%	
Department 230 Ambulance	46,069	28,804	28,804	0	0.00%	
Department 240 Public Safety	126,266	123,000	177,000	54,000	43.90%	
Department 310 Public Works	262,753	276,060	285,920	9,860	3.57%	
Department 410 Transfer Station	171,370	187,180	202,123	14,943	7.98%	
Department 600 Economic Development	348	1,500	1,500	0	0.00%	
Department 610 Inland Wetlands/ CC	1,199	3,600	3,600	0	0.00%	
Department 630 Planning and Zoning	22,898	27,100	25,600	-1,500	-5.54%	
Department 640 Zoning Board of Appeals	414	800	800	0	0.00%	
Department 645 Recreation Commission	46,472	47,500	48,472	972	2.05%	
Department 710 Municipal Insurance	124,703	145,005	152,135	7,130	4.92%	
Department 810 Unanticipated Expenses	1,000	1,000	1,200	200	20.00%	
Department 910 Interest Payments	77,375	133,500	116,875	-16,625	-12.45%	
Department 920 Principal Payable	325,000	330,000	335,000	5,000	1.52%	
Department 925 Capital Reserve Account	0	1	2	2	0.00%	
Department 926 Open Space Land Acquisition	0	1	2	2	0.00%	
Department 935 Revaluation	0	1	1	0	0.00%	
Gen Govt (Includes Capital Prin & Int)	4,047,666	4,431,842	4,824,791	392,949	8.87%	
Capital	1,135,172	998,830	1,086,302	87,472	8.76%	
BOE	10,955,532	11,327,158	11,304,501	-22,657	-0.20%	
TOTAL EXPENDITURES	16,138,370	16,757,830	17,215,594	457,764	2.73%	
Dept 91 Taxes	12,874,395	12,622,255	13,264,941	642,686	5.1%	
Dept 92 Sta/Fed Grants	410,334	517,233	517,233	0	0.0%	
Dept 93 Educa	2,573,896	2,528,749	2,440,749	(88,000)	-3.5%	
Dept 94 Lic & Permits	197,283	166,000	179,500	13,500	8.1%	
Dept 95 Curr Services	38,800	26,250	26,250	0	0.0%	
Dept 96 Town Money Rev	22,126	6,000	20,000	14,000	233.3%	
Dept 97 Misc	76,381	28,000	28,000	0	0.0%	
TOTAL REVENUE	16,193,215	15,894,487	16,476,673	582,186	3.66%	
RECONCILIATION						
Expenditures	16,138,370	16,757,830	17,215,594	457,764	2.73%	
Revenues	16,193,215	15,894,487	16,476,673	582,186	3.66%	
Surplus/Shortage	54,846	-863,343	-738,921	124,422		*