Town of Salem



2024/2025 BUDGET REQUEST Town Meeting May 1, 2024 7:00 PM

 General Government:
 \$ 5,217,662

 Board of Education:
 \$ 11,677,833

 Capital Expenditures:
 \$ 995,788

 \$ 17,891,283

Department	100 Selectman								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-100-201	Membership Fees	\$5,669	\$5,703	\$5,703	\$6,060	\$6,200	\$140	2.31%	SE CT Council of Govt, Council of Small Towns COST
5-100-301	Mileage	\$960	\$1,316	\$0	\$1,000	\$1,200	\$200	20.00%	First Selectman's Travel
5-100-401	Other Expenses	\$941	\$100	\$0	\$1,000	\$1,000	\$0		Supplies
5-100-4011	Public Safety Study	\$0	\$30,500	\$0	\$0	\$0	\$0	0.00%	
	Department total	\$7,570	\$37,619	\$5,703	\$8,060	\$8,400	\$340	4.22%	
	**Salem Town Charter Last Update 2004								
Department	105 Salaries								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-105-100	First Selectman	\$71,475	\$73,596	\$30,799	\$76,266	\$78,554	\$2,288	3.00%	
5-105-101	Admin. Assistant First Selectman/ Senior citizen Liaison/ Our Town Publication	\$38,105	\$52,295	\$16,029	\$42,569	\$46,569	\$4,000	9.40%	(1) .86 FTE, Increase to 32 hr from 30; assistance for multiple MRI inititives/projects - line item includes (2) other stipend employees for noted areas
5-105-102	Town Clerk	\$55,217	\$56,574	\$24,749	\$61,282	\$63,120	\$1,838	3.00%	
5-105-103	Town Clerk Assistant	\$19,444	\$17,183	\$9,134	\$19,662	\$21,840	\$2,178	11.08%	Increase to 20 hrs, was Budgeted prev 10 hrs only - Coverage for (2) new staff certification classes
5-105-104	Tax Collector	\$42,462	\$56,574	\$24,749	\$61,282	\$63,120	\$1,838	3.00%	
5-105-105	Asst Tax Collector	\$18,213	\$5,839	\$2,622	\$12,950	\$16,040	\$3,090	23.86%	Increase to 16 hrs, was 10 approx hrs - coverage for Certification classes
5-105-106	Assessor	\$57,549	\$75,223	\$31,406	\$77,775	\$80,108	\$2,333	3.00%	
5-105-107	Assessor Assts	\$31,939	\$1,174	\$409	\$9,750	\$12,240	\$2,490	25.54%	Increase to 16 hrs from 10 hrs
5-105-108		\$20,130	\$21,058	\$8,813	\$21,822	\$22,477	\$655	3.00%	
5-105-109	Financial/Human Resource Administrative	\$63,062	\$88,684	\$35,406	\$77,775	\$80,108	\$2,333	3.00%	TEMP Position to Transition/Train new F/HR Dir
	Financial/HR Advisor					\$3,001	\$3,000		Retirement
5-105-110	Registrar Of Voters	\$14,247	\$15,132	\$6,333	\$15,682	\$24,182	\$8,500	54.20%	Additional hrs for mandated Early Voting obligations
5-105-111	ZEO/WEO/ Bld. Off.	\$47,813	\$51,963	\$20,038	\$65,831	\$65,831	\$0	0.00%	
5-105-113	Recording Secretaries	\$13,900	\$15,704	\$6,400	\$16,800	\$16,800	\$0	0.00%	
5-105-114	Administrative Fin & HR	\$18,785	\$14,025	\$20,478	\$50,352	\$62,000	\$11,648	23.13%	Assist in transition/training to new FD/HR
<u>5-105-115</u> 5-105-116	Recreation Coordinator Public Works	\$14,431 \$396,717	\$16,097 \$409,043	\$7,051 \$151,568	\$14,518 \$455,361	\$23,392 \$469,023	\$8,874 \$13,662	61.12% 3.00%	Additional 5.5 hrs for additional programs Union Contract 3% increase/Foreman 1FTE/ 5 FTE, OT Snow, Wind, Flooding
5-105-118	Public Works Summer Help	\$8,395	\$9,240	\$6,220	\$9,548	\$9,834	\$286	3.00%	Lawns-Apr thru. Oct.
5-105-000	Civil Preparedness	\$0	\$0	\$0	\$21,081	\$21,500	\$419	1.99%	PT Salary for Dir. and 2 Stipend individuals Everbridge Alert System
5-105-120	Fire Marshall/CP	\$17,687	\$25,921	\$11,994	\$28,239	\$39,232	\$10,993	38.93%	(2) PT positions plus call-ins - increased hrs and duties - MRI initiative
5-105-121	EMT/Maintenance	\$211,466	\$203,755	\$88,073	\$290,931	\$359,224	\$68,293	23.47%	Union Contract 2 % increase/ MRI Initiative
5-105-123	Asst Library Staff	\$65,438	\$67,143	\$33,394	\$88,299	\$99,000	\$10,701	12.12%	Part Time Staff-increase hrs, programs, possible Min Wage increase
5-105-124	Head Librarian	\$62,348	\$65,051	\$27,672	\$66,679	\$71,500	\$4,821	7.23%	
5-105-125	Acting Selectman	\$8,476	\$8,246	\$3,451	\$8,545	\$8,545	\$0		
	Department Total	\$1,297,298	\$1,349,521	\$566,786	\$1,592,999	\$1,757,240	\$164,240	10.31%	
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	110 Building Official/Sanitarian		Astual		Dudeet	Dudeet	¢ \/anianaa*	% Variance*	Comments and Clarifications
Account	Description	Actual 2021-2022	Actual	Expenditures	Budget	Budget 2024-2025	\$ Variance*	% vanance	Comments and Clarifications
		2021-2022	2022-2023	2023-24 Budget	2023-2024	2024-2025	, I	ı	
	++	·	J	As of 11.29.23	/	·	 	·	
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		ı	ļ	1	, I		, I	ı	Inspector Membership, Building Official Mileage,
5-110-402	Builkding Official Expenses	\$3,726	\$2,611	\$0	\$4,503	\$4,503	\$0	0.00%	Code Books
			. <u> </u>		/				
	Department Total	\$3,726	\$2,611	\$0	\$4,503	\$4,503	\$0	0.00%	
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	112 Town Clerk	د	I	ı	/		J	ι	
Account	Description	Actual	Actual	Expenditures	Budget	Budget	\$ Variance*	% Variance*	Comments and Clarifications
		2021-2022	2022-2023	2023-24 Budget	2023-2024	2024-2025	. I	ı	
		·	I	As of 11.29.23	/			·	
- 140 440						\$ 25		·	Vital Fees to Other Towns/Qu Pmts to CT DPH
5-112-143	Vital Statistics	\$25	\$0		\$0		\$25		
5-112-303	Conf/Mileage/Dues	\$1,525	\$1,539	\$836	\$1,300	\$2,575	\$1,275	98.08%	CTCA & NL County Dues, Conference Fees and Mileage, Education: Certifications for 2 new staff
5-112-433	Ledgers (Books)	\$15,333	\$15,345	\$7,017	\$15,589	\$15,589	\$0	0.00%	NewVision Software & Annual Audit & Review of
		i .	· · · · ·	1 1	, <u> </u>		. I	r – – – – –	Land Records, Archival Supplies & Restoration, Microfilm & Scanning Maps
		ı	ļ	1 I	, I			ı	Film Storage, Map Machine Maint.
	Department Total	\$16,883	\$16,884	\$7,853	\$16,889	\$18,189	\$1,300	7.70%	-
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Department	114 Treasurer/Auditor/BOF								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-114-204	Contract (Auditor)	\$34,920	\$38,268	\$0	\$39,768	\$42,250	\$2,482	5.87%	Auditor, CPA Services, Federal Audit (Town Portion), GL AUP, OPM Rep
5-114-304	Mileage	\$193	\$0	\$0	\$280	\$280	\$0	0.00%	Mileage-Treasurer/ HR /Finance
5-114-454	Expenses/Town Report	\$3,256	\$984	\$0	\$1,300	\$1,300	\$0	0.00%	Producing Town Report (limited printed copies due to availability online) Classes\ Workshops for Treasurer/HR/Finance
	Department Total	\$38,369	\$39,252	\$0	\$41,348	\$43,830	\$2,482	6.00%	
Department	116 Assessor								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-116-205	Bd. of Assessment Appeals	\$1,554	\$1,313	\$0	\$1,000	\$1,000	\$0	0.00%	Advertising /Mailings
5-116-305	Conf/Mileage/Dues	\$2,212	\$936	\$498	\$1,600	\$1,730	\$130	8.13%	Education, Dues and Training. Mandatory for Assessor to Maintain Certification. CED/NADA Pricing Guides
5-116-405	Binding/DMV Expenses	\$2,006	\$1,073	\$1,467	\$1,200	\$2,090	\$890	74.17%	Grand List Binding/ DMV Program/LexisNexis
5-116-435	Ledgers /Mapping	\$1,500	\$2,849	\$1,000	\$1,400	\$3,667	\$2,267	161.93%	For Software Licensing (Vision) and Professional Services Used for Revising Maps and Ledgers/GEO Sys/Arc GIS
5-116-436	Vision 8 Software System	\$13,828	\$14,777	\$4,178	\$15,900	\$16,477	\$577	3.63%	Vision CAMA Software, Software Maint. Fee includes Back-Up to Cloud/Web Hosting
	Department Total	\$21,100	\$20,948	\$7,142	\$21,100	\$24,964	\$3,864	18.31%	

Department	118 Tax Collector								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-118-306	Conf/Mileage/Dues	\$1,937	\$1,307	\$172	\$2,450	\$2,450	\$0	0.00%	NE Regional Conf., 2.5days, CTX Annual Conf., 2.5days, Dues, Spring & Fall Meetings, Mileage, Mileage and Certification Classes
5-118-406	Supplies	\$1,342	\$2,276	\$870	\$1,800	\$1,800	\$0	0.00%	Binders & Release Pads, Trip Deposit Ticket Books, Office Supplies not Provided by TOB
5-118-456	Tax Bills	\$5,971	\$5,042	\$484	\$9,000	\$9,000	\$0	0.00%	Tax Bill & Rate Book Paper, Rate Book Binding, GEMNI Software Web Maint., LexisNexis
5-118-466	DMV Expenses	\$0	\$0	\$250	\$250	\$250	\$0	0.00%	CT DMV Online Service Fee
	Department Total	\$9,250	\$8,625	\$1,776	\$13,500	\$13,500	\$0	0.00%	
Department	122 Registrar								
Account	Description	Actual	Actual	Expenditures	Budget	Budget	\$ Variance*	% Variance*	Comments and Clarifications
		2021-2022	2022-2023	2023-24 Budget As of 11.29.23	2023-2024	2024-2025			
5-122-207	Election Workers	\$2,268	\$5,765	\$2,156	\$9,120	\$26,147	\$17,027	186.70%	Election Workers - 3 Events - 2 Districts-Includes Staffing for multiple Early Voting elections
5-122-307	Conf/Mileage/Dues	\$940	\$3,344	\$1,333	\$4,621	\$3,226	-\$1,395	-30.19%	Conferences/Mileage/Dues-Registrar Training/ Continuing Education
5-122-407	Other Expenses	\$134	\$19	\$10	\$400	\$400	\$0	0.00%	Toner, Ballot Pens, etc.
5-122-457	Election Expenses	\$6,721	\$5,561	\$3,066	\$6,197	\$6,815			Memory Cards Programming, Ballot Printing, Folding, Shipping, Tabulator Maint., etc. Based on 3 Events and 2 Districts
5-122-459	Deputy Stipend	\$0	\$0	\$0	\$450	\$471	\$21	4.67%	Deputy Stipend
5-122-467	Canvass Expenses	\$75	\$60		\$100	\$100			Canvass Expenses
	Department Total	\$10,138	\$14,748	\$6,565	\$20,888	\$37,159		77.90%	
							**		**Offset by Early Voting Grant 2024

Department	126 Town Counsel								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-126-202	Labor Relations	\$358	\$22,276	\$0	\$8,000	\$7,000	-\$1,000	-12.50%	Contract Negotiation/Labor Issues
5-126-208	Town Issues	\$71,205	\$121,316	\$26,815	\$76,000	\$100,000	\$24,000	31.58%	Town's Legal Issues
	Department Total	\$71,563	\$143,591	\$26,815	\$84,000	\$107,000	\$23,000	27.38%	
Dementingent									
Account	134 Town Office Operation Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-134-209	Misc. Services	\$396	\$0	\$265	\$400	\$400	\$0	0.00%	
5-134-211	Town/Commission Printing	\$691	\$411	\$0	\$1,200	\$1,000	-\$200	-16.67%	Town Stationary and Envelopes
5-134-212	Town/Commission Advertising	\$7,139	\$8,777	\$2,954	\$7,500	\$7,500	\$0	0.00%	Legal Notices-Required
5-134-249	Copier Cost	\$11,131	\$9,698	\$3,460	\$11,500	\$12,000	\$500	4.35%	CBS Printers-Supplies/Maint., CBS Map/Printer, DeLage-Lease, A&A Maintenance
5-134-259	Cleaning Services and supplies	\$1,923	\$925	\$239	\$2,500	\$27,006	\$24,506	980.24%	Town Hall/Library/Center School/Old Town Library (services no longer funded by BOE shared service as previously) Allston Cleaning Supplies
5-134-269	Water Treatment	\$7,349	\$7,241	\$2,420	\$7,196	\$7,500	\$304	4.22%	Culligan-Library, TOB, PW, Crystal Rock Water, , EOC, Fire Dept
5-134-299	Computer Expense	\$54,599	\$55,947	\$45,061	\$58,980	\$65,000	\$6,020	10.21%	Yucatech Computer Services, Firewall, Comcast, Virtual Town Hall, Gov Website, GEMNI Software
5-134-409	Office Supplies	\$8,045	\$7,752	\$2,888	\$8,300	\$6,500	-\$1,800	-21.69%	Office Supplies
5-134-479	Payroll Service	\$5,900	\$6,422	\$2,588	\$7,800	\$8,000	\$200	2.56%	Payroll Services
5-134-499	Postage	\$9,060	\$11,369	\$642	\$10,400	\$6,000	-\$4,400	-42.31%	Mailing-Postage for Library, Town Office, Tax Collector, Delinquent Taxes, Assessor, Registrar
	Department Total	\$106,232	\$108,542	\$60,517	\$115,776	\$140,906	\$25,130	21.71%	

Department	135 Municipal Building Maint	enance							
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-135-210	Maintenance Contracts	\$12,359	\$9,689	\$5,108	\$11,860	\$13,134	\$1,274	10.74%	Contract Library HVAC, Town Hall Small Boiler
5-135-608	Exterminator Services	\$4.664	\$4,943	\$2.085	\$5.004	\$5.100	\$96	1.92%	TOB/Library/SVFC/GLVCO/
5-135-609	Building Maintenance	\$31,777	\$43,334	\$47,852	\$46,000	\$49,000	\$3,000	6.52%	Maintenance of All Town Buildings
5-135-6135	Quarterly Water Testing	\$6,767	\$6,067	\$1,848	\$6,500	\$6,500	\$0	0.00%	Quarterly Water Testing Town Building
	Department Total	\$55,567	\$64,033	\$56,893	\$69,364	\$73,734	\$4,370	6.30%	
Department	138 Employee Benefits								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-138-800	FICA (ER Portion)	\$83.721	\$87,565	\$37.086	\$86.360	\$108.949	\$22.589	26.16%	FICA (ER Portion)
5-138-801	Medicare (ER Portion)	\$19,580	\$20,480	\$7,698	\$20,195	+/	\$5,285	26.17%	Medicare (ER Portion)
5-138-802	Insurance - Health, Misc Benefits	\$223,704	\$224,217	\$111,716	\$316,335		\$1,327	0.42%	Health. Life, Dental, Union obligations, med testing, multiple HR qualification testings, EAP
5-138-803	Pension/Retirement Plan Match	\$53,715	\$57,087	\$24,514	\$86,610	\$88,942	\$2,332	2.69%	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/Abatements	\$5,500	\$3,300	\$0	\$8,000	\$10,000	\$2,000	25.00%	Emerg. Service Stipends/SVF GLVF
	Department Total	\$386,219	\$392,649	\$181,014	\$518,000	\$551,533	\$33,533	6.47%	
**Projections from	n Health Insurance 7+% increase								

Department	140 Utilities								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-140-700	Telephone TOB	\$5.841	\$8.567	\$2.996	\$9.068	\$8.000	-\$1.068	-11.78%	
5-140-702	Telephone Library	\$3,488	\$3,650		\$3,680	\$3,900		5.98%	
5-140-702	Telephone GLFCO***	\$2,953	\$3,644	\$1,593	\$3,000	\$3,900	\$220	34.48%	***See Note
5-140-703	Telephone SVFCO	\$3.380	\$3,044	\$1,329	\$2,900	\$3,900		6.90%	See Note
5-140-704 5-140-705	Telephone Fire Marshall	<u>აა,აგე</u> \$0	<u>\$2,723</u> \$0		\$2,900 \$0	\$3,000		0.90%	
5-140-705 5-140-706	Telephone Transfer Station	\$0 \$702	\$0		\$0 \$840	\$3,000 \$950	\$3,000	13.10%	
5-140-706 5-140-707		+ ·		+	*	+	· · ·		
	Mobile Phone PW/TOB	\$3,718	\$3,277	\$1,252	\$3,800	\$3,800	\$0 \$0		
5-140-708	Mobile Phone SVFC	\$1,124	\$2,714		\$2,664	\$2,664			
5-140-709	Heat, Center School	\$1,200	\$1,348	\$104	\$1,299	\$2,200	\$901	69.36%	
5-140-710	Heat TOB	\$8,259	\$7,954	\$1,069	\$10,085	\$10,085	\$0		
5-140-711	Heat Old Library	\$0	\$0		\$1,300	\$2,000	\$700	53.85%	
5-140-712	Heat New Library	\$2,252	\$2,779		\$9,430	\$5,000	-\$4,430	-46.98%	
5-140-713	Heat GLVFCO***	\$9,043	\$7,380		\$7,787	\$8,000			***See Note
5-140-714	Heat SVFCO	\$8,398	\$9,991	\$1,507	\$9,063	\$10,000	\$937	10.34%	
5-140-715	Heat Public Works	\$7,347	\$5,221	\$0	\$7,914	\$7,500	-\$414	-5.23%	
5-140-720	Electricity TOB	\$12,041	\$12,688		\$14,520	\$13,000		-10.47%	
5-140-721	Electricity Old Library	\$543	\$584	\$294	\$600	\$1,650	\$1,050	175.00%	
5-140-722	Electricity New Library	\$18,802	\$20,605	\$7,648	\$18,430	\$20,000	\$1,570	8.52%	
5-140-723	Electricity GLVFCO***	\$8,217	\$12,557		\$8,500	\$10,500	\$2,000	23.53%	***See Note
5-140-724	Electricity SVFCO	\$7,128	\$9,431	\$5,313	\$9,000	\$11,000	\$2,000	22.22%	
5-140-725	Electricity PW	\$12,840	\$11,790	\$3,262	\$13,110	\$13,000	-\$110	-0.84%	
5-140-726	Electricity Transfer Station	\$2,799	\$3,150		\$3,392	\$3,000	-\$392	-11.56%	
5-140-727	Electricity Rec Fields	\$1,673	\$1,681	\$828	\$2,099	\$1,800	-\$299	-14.24%	
5-140-730	Veh Fuel Security/Fire Marshal	\$331	\$5		\$690	\$650	-\$40	-5.80%	
5-140-733	Veh Fuel GLVFCO/Ambulance	\$9,057	\$7,848	\$2,387	\$8,500	\$8,000	-\$500	-5.88%	
5-140-734	Veh Fuel SVFCO	\$5,008	\$4,890	\$2,171	\$5,200	\$7,000	\$1,800	34.62%	
5-140-735	Veh Fuel PW	\$21,405	\$26,290	\$3,544	\$24,348	\$25,000	\$652	2.68%	
	Department totals	\$157,549	\$171,640	\$50,547	\$181,119	\$188,699	\$7,580	4.19%	
	***\$22,400 GLVFC Utilities are Funded by the Town. The Town of Salem does not own the GLVFC station, but is currently funding GLVFC Utilities - GLVFC Invoice payments will be at the discretion of the BOS								

Department	152 Town Services								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-152-810	Historical Society	\$300	\$300	\$0	\$300	\$300	\$0	0.00%	
5-152-811	Cemeteries	\$965	\$900	\$0	\$1,000	\$1,000	\$0	0.00%	
5-152-812	Senior Services	\$7,511	\$12,993	\$4,637	\$14,980	\$14,980	\$0	0.00%	Senior Transport, Senior Donation, Expanded Activities
5-152-813	Gardner Lake Authority	\$10,000	\$11,000	\$0	\$12,500	\$17,070	\$4,570	36.56%	Water Quality/Police Patrol/water level
5-152-814	Health Services	\$39,280	\$28,537	\$15,246	\$36,510	\$37,605	\$1,095	3.00%	Health Services - UNCAS
5-152-815	Memorial Day	\$152	\$600	\$0	\$600	\$600	\$0	0.00%	Memorial Day Activities
5-152-816	Pavilion/Community Events and "Our Town	\$2,565	\$1,707	\$2,250	\$3,000	\$3,000	\$0	0.00%	"Our Town Salem" Quarterly print
5-157-000	ACO Agreement - new in 2016-17	\$12,942	\$13,627	\$0	\$14,303	\$14,875	\$572	4.00%	Regional/Montville
5-152-826	Planning Services	\$40,270	\$43,379	\$13,968	\$43,280	\$55,000	\$11,720	27.08%	SECCOG
	Department Total	\$113,984	\$113,043	\$36,101	\$126,473	\$144,430	\$17,957	14.20%	
Department	157 Regional Services								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-157-820	Women's Center/Safe Futures	\$750	\$700	\$700	\$700	\$750	\$50	7.14%	Donation
5-157-821	T.V.C.C.A.	\$1.000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%	Donation (ARPA Funded 2022)
5-157-822	Adult Ed	\$3,864	\$3,506		\$4,400	\$4,400	\$0	0.00%	Reimburse from the State/Pass through to BOE
5-157-824	Regional Probate	\$3,313	\$3,445	\$5,513	\$4,800	\$5,742	\$942	19.63%	Salem Percentage-Agreement Increase, Upgrad Probate Office
5-157-825	SECTER	\$1,453	\$1,475	\$1,896	\$1,896	\$1,896	\$0	0.00%	Dues
5-157-828	Homeless Shelter	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%	Regional Allocation
	Department Total	\$11,380	\$10,126	\$9,109	\$13,796	\$14,788	\$992	7.19%	
	•								

Department	158 Library								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-158-015	Equipment								(3) Computers @ \$1200 each for Computers:
	Equipment								(s) computers (s) T200 bESK1 with Technician to Install New Computers/Software, Anti Virus Deep Freeze, LibData/Ninite, Bibliomation Computer Sevice & Repair, TechSoup Microsoft Lic (Office/Windows), Copier/Printer Lease, Maint., and Supplies, Other Unanticipated
		\$7.355	\$8,265	\$5.686	\$9.400	\$10,000	\$600	6.38%	
5-158-315	Conf/Mileage/Dues		. ,		<i>, , ,</i>	. ,	• • • •		ALA, CLA & CLC Membership & Workshops/Conf.
	0.1.5	\$915	\$797	\$1,141	\$2,000	\$2,200	\$200	10.00%	CT CEN Internet, Other Misc Expenses
5-158-415	Other Expenses	\$1,977	\$1,972	\$401	\$2,000	\$2,000	\$0	0.00%	
5-158-458	Supplies	\$3,705	\$3,632	\$696	\$4,100	\$4,600	\$500	12.20%	Library Supplies Books, Movies, Audiobooks, LP, Overdrive, etc.
5-158-515	Circulation Materials	* 10.000	\$40.0 5 0	\$0.740	* 10.000	#00.050	\$4.0 5 0	0.000/	Junior Library Guild Subscription, WT Cox Periodical Subscription, Hoopla (Downloadable Electronic Content), JobNow Database
F 450 045		\$18,393	\$18,859	\$6,716	\$19,300	\$20,650	\$1,350	6.99%	Bibliomation Annual Contract (Circ. & Cataloging
5-158-615	Biblomation Service Fees	\$5,654	\$5,825	\$5,999	\$6,000	\$6,180	\$180	3.00%	Network)
	Department Total	\$37,999	\$39,349	\$20,639	\$42,800	\$45,630	\$2,830	6.61%	
Department 2	210 Security								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-210-016	Equipment	\$6,800	\$1,330	\$0	\$1,500	\$1,500	\$0	0.00%	Radio, Batteries, etc.
5-210-216	Resident Troopers	\$301,364	\$280,531	\$1,700	\$382,000	\$384,881	\$2,881	0.75%	Reflects State of CT Cost-Share to Towns Paying 85% of Full Salary and Benefits
5-210-416	Other Expenses (Supplies)	\$1,918	\$1,923	\$864	\$800	\$800	\$0	0.00%	Office Supplies
5-210-516	Training Expense	\$0	\$3,434		\$800	\$800	\$0		Training
5-210-616	Maintenance	\$199	\$0		\$0	\$0	\$0	0.00%	Speed Signs
	Department Total	\$310,281	\$287,218	\$2,564	\$385,100	\$387,981	\$2,881	0.75%	

Department 2	220 Gardner Lake Fire Company	/							
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-220-436	Chief's Account	\$502	\$2,488	\$0	\$2,500	\$2,500	\$0	0.00%	Mileage, Meetings, and Training Subscriptions, Dues and Permits
	DEPT TOTAL	\$502	\$2,488	\$0	\$2,500	\$2,500	\$0	0.00%	

Department	222 Salem Fire Department								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-222-013	GLVFC Equipment	\$10,624	\$8,285	\$9,256	\$2,750	\$2,750	\$0	0.00%	Replacement & Equipment Hand Tools/Power Tools
5-222-018	SVFC Equipment	\$5,864	\$8,179	\$2,755	\$5,750	\$6,750	\$1,000	17.39%	FAST Team Supplies, Misc. Firefighter Equipment, Flashlights, Hand Tools
5-222-217	GLVFC Professional Fees	\$1,252	\$3,667	\$4,883	\$3,250	\$3,250	\$0	0.00%	Legal Atty /Anti Virus Prog/Computer Rep & Maint.
5-222-218	SVFC Professional Fees	\$3,643	\$4,676	\$3,443	\$4,000	\$7,500	\$3,500	87.50%	Copier & Supplies/MVR/IAR, Computer Backup
5-222-219	SVFC Building Maintenance - New					\$4,300	\$4,300		Water Softener,Salt softener, water filter cartridges, Overhead door maint,.Bldng. Lights, Retaining wall repair
5-222-222	SVFC Physicals	\$1,027	\$174	\$3,468	\$4,000	\$4,500	\$500	12.50%	Member Physicals
5-222-225	GLVFC Physicals	\$675	\$3,144	\$0	\$5,000	\$5,000	\$0	0.00%	Annual NFPA/DOT CDL, Members Physicals, Shots and Co Pay Reimbursement
5-222-437	Supplies (Medical) SVFC ('21 Covid	\$823	\$599	\$492	\$1,500	\$1,500	\$0	0.00%	Misc. Supplies, Ballistic Vest
5-222-438	Chief's Account	\$3,038	\$1,536	\$1,564	\$2,500	\$6,000	\$3,500	140.00%	Fuel/Maint./Equipment/Lights/Siren Repair
5-222-477	SVFC Expendables	¢0.770	¢4.004	¢4.040	¢5.050	¢0,000	¢0.750	50.000/	Cleaning Supp/Toilet Supp/Paper
5-222-478	GLVFC Expendables	\$3,778 \$4,394	\$4,061 \$3,509	\$4,246 \$528	\$5,250 \$3,450	\$8,000 \$3,450	\$2,750 \$0	52.38% 0.00%	Goods/Batteries Oil Dry, Haz-Mat Pads, Toilet Tissue, Paper Towels, Cleaning Supplies, Water Treatment System
5-222-518	SVFC Training	\$5,142	\$6.981	\$3,550	\$7,300	\$6,000	-\$1,300	-17.81%	Firefighting Training, FAST Team Training, and EMS Training/Management
5-222-517	GLVFC Training	\$7,183	\$11,123	\$387	\$7,500	\$6,000	-\$1,500	-20.00%	Fire Training FF1&2 Class/Driver Training Q/CDL Officer Training Fire Officer 1, Fire Instr 1 /Haz Mat Aw&Oper Class/Training Materials, Copies, Supplies
5-222-529	SVFC Insurance	\$28,042	\$28,313	\$30,499	\$31,000	\$33,500	\$2,500	8.06%	Building, Auto, Sickness & Health, Liab
5-222-527	GLVFC Insurance	\$26,903	\$27,598	\$27,749	\$31,256	\$31,256	\$0	0.00%	Emergency Vehicles/Gen Liab Sta 27
5-222-432	GLVFC Fire Wells	\$608	\$136	\$0	\$2,000	\$0	-\$2,000	-100.00%	Moved to Public Safety 5-240-432
5-222-618	SVFC Repair/ Maintenance of Equipment	\$37,519	\$28,329	\$28,907	\$29,000	\$38,000	\$9,000	31.03%	Equipment Maint Small Engines, Computer & Motor Repairs, Vehicles Batteries, Aerial Service, Pump Service, Meter Maint., Ladder Tires & Hurs Tool Service
5-222-612	GLVFC Vehicle Maintenance	\$7,952	\$11,745	\$7,686	\$16,500	\$16,500	\$0	0.00%	Prev Repair/Maint/Engine Tank 127/Tanker 127/Forestry 127/Portable Pumps
5-222-619	SVFC Testing	\$4,941	\$4,167	\$4,425	\$5,500	\$4,000	-\$1,500	-27.27%	Ladder Testing, SCBA Flow Testing, Compressor Service & Air testing, Extinguishers
5-222-614	GLVFC Testing	\$7,386	\$11,122	\$2,842	\$8,975	\$2,475	-\$6,500	-72.42%	Hose Testing - Annual NFPA /DOT OSHA Testing, SCBA Pump Testing, CO Meters, Scott Meter
5-222-622	SVFC Radio Repair								Portable Radios, Radio Repairs, Radio Batteries, Alpha Pagers, Voice Pager Repairs
5-222-629	GLVFC Radio Repair	\$2,207 \$3,030	\$1,94 <u>6</u> \$963	\$278 \$2,550	\$3,200 \$4,525	\$1,000 \$1,000	-\$2,200 -\$3,525	-68.75% -77.90%	Emerg. Lights & Radios & Sirens/Install and Repair Portable Radio Batts & Replacement
5-222-829	GLVFC Building Maintenance	\$6,543	\$4,543	\$2,502	\$3,335	\$3,250	-\$85	-2.55%	Building Maintenance: Repair Services, OH Doors, Maint. Agreement
	Department Total	\$172,576	\$174,795	\$142,010	\$187,541	\$195,981	\$8,440	4.50%	

Department	230 Ambulance								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-230-019	Equipment	\$9,518	\$1,877	\$3,728	\$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	\$10,903	\$7,749	\$2,635	\$8,950	\$7,950	-\$1,000	-11.17%	In-Service EMS Training 27, EMT Bridge, EMT, EMR Classes, Training Material, Copies
5-230-531	Insurance	\$5,301	\$4,125	\$4,125	\$4,244	\$4,244	\$0	0.00%	Vehicle Liability, Errors and Omissions, Deductibles
5-230-605	Biohazard Transportation	\$0	\$235	\$0	\$700	\$700	\$0	0.00%	Supplies, BioHazard Transportation, Salem School, GL Fire, SV Fire
5-230-623	Radio Repair	\$2,833	\$1,352	\$0	\$1,950	\$1,000	-\$950	-48.72%	Installation/Repair/Portable Batteries, Replacement Antennae's, Officer Vehs, Pagers
5-230-624	Repair/Maintenance of Equipment	\$16,682	\$11,561	\$0	\$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	\$832	\$1,905	\$0	\$1,800	\$1,800	\$0	0.00%	Staff Uniforms, Shirts, Sweatshirts
	Department Total	\$46,069	\$28,804	\$10,488	\$28,804	\$26,854	-\$1,950	-6.77%	

Department	240 Public Safety/Fire Marshal/C	areer Firefig	hters/Emer	Op Center					
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
	FIRE MARSHAL/Career FF								
5-240-420	Fire Marshal Expense	\$2,530	\$3,530	\$705	\$3,600	\$6,500	\$2,900	80.56%	Books, Investigation and Inspection Supplies, Training, Uniforms, Fire Prevention Materials for new PSAP, Code Access
5-240-951	Fire Training Building	\$591	\$1,482	\$515	\$2,500	\$5,000	\$2,500	100.00%	Expenses for Fire Training Building Maintenance
5-240-952	Training Classes Career FF/EMT	\$0	\$0	\$350	\$2,500	\$2,500	\$0	0.00%	Training Classes for FT FF/EMT Staff
5-240-960	Gear-FF/EMT	\$16,053	\$12,803	\$914	\$3,000	\$3,000	\$0	0.00%	Required Gear for Career FF/EMT
5-240-625	Testing & Maintenance: Alarms, Fire Wells, Hoses, Ladder	\$5,944	\$5,727	\$2,246	\$12,000	\$17,500	\$5,500	45.83%	Alarm Maintenance for All Buildings-Maint/. Repair Fire Water Supply Wells (Dry Hydrants). Both Fire Stations Ladder & Hose Testing
5-240-970	On-Call Fees Public Safety***	\$60,540	\$71,080	\$0	\$90,000	\$95,000	\$5,000	5.56%	FireFighter weekend coverage /Ambulance shift fees
5-240-920	Fire Police	\$3,197	\$4,056	\$565	\$5,000	\$5,000	\$0	0.00%	Radio/Repair/Materials
5-240-220a	Emergency Response Contracts				\$19,836	\$26,500			FF RecordsManagementESO lamResponding Shared Services- see below 5-240-220b
	SUB-TOTAL FM/FF					\$161,000			
	Emergency Operations Center								
5-240-220b	Emergency Response Contracts	\$16,248	\$17,392	\$31,131	\$18,164	\$18,164	\$6,664	36.69%	911 Contract/QC/Required Expenses/Everbridge Alert Maint Shared Services- see above 5-240-220a
5-240-020	Communications/Communication Equipment	\$6,167	\$7,079	\$2,389	\$8,000	\$11,000	\$3,000	37.50%	Internet, Prof. Fees, Zoom, Pagers, Website- Public Communications, Call Phones, Emergency Communication Equipment, Tower Maintenance
5-240-421	Emer Management Dept/Civ Prep Expense	\$14,998	\$12,326	\$1,714	\$12,400	\$14,800	\$2,400	19.35%	Emergency Equipment/Supplies-Notification/PSA Services, Planning, Training
	SUB-TOTAL EOC					\$43,964			
	Department Total	\$126,266	\$135,474	\$40,529	\$177,000	\$204,964	\$27,964	15.80%	

Department	310 Public Works								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-310-021	Small & Gas Power Equipment	\$8,813	\$10,016	\$2,300	\$9,910	\$9,910	\$0	0.00%	All Small Electric and Gas Powered Equipment
5-310-023	Repair/Maint.Vehicles	\$61,440	\$66,618	\$12,620	\$64,500	\$59,500	-\$5,000		Maintenance of All PW Vehicles
5-310-026	Mech/Equip/Tools	\$14,707	\$12,630	\$6,304	\$10,000	\$12,800	\$2,800	28.00%	Mechanic Tools, Equipment and Fuel Pump Maintenance
5-310-439	Materials	\$23,221	\$23,088	\$11,995	\$24,860	\$24,860	\$0	0.00%	All Other Supplies, Consumables, Traffic Signs, Safety Equipment, etc.
5-310-441	Snow Removal Supplies	\$64,040	\$62,250	\$47,594	\$69,000	\$99,000	\$30,000	43.48%	Treated Salt/Sand for Winter roads
5-310-633	Field Maintenance	\$18,497	\$21,658	\$11,541	\$21,500	\$22,750	\$1,250	5.81%	Park & Rec. Fields
5-310-634	Oil/Road Repairs	\$60,036	\$71,855	\$9,476	\$74,000	\$74,000	\$0	0.00%	Maintenance/Spot Repairs of Town Roads, Drainage & Tree Removal
5-310-921	Engineering	\$4,600	\$1,104	\$516	\$4,500	\$2,500	-\$2,000	-44.44%	Engineering Primarily for Road Work
5-310-923	Uniforms, Meals and Supplies	\$7,399	\$5,844	\$1,775	\$7,650	\$7,950	\$300	3.92%	Clothing Allowance, Overtime Meal Allowance, DOT Testing, School, Seminars
	Department Total	\$262,753	\$275,063	\$104,121	\$285,920	\$313,270	\$27,350	9.57%	
Department Account	410 Transfer Station Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
				As of 11.29.23					
5-410-241	Management Contract	\$65,408	\$66,716	\$34,025	\$71,787	\$73,223	\$1,436	2.00%	Contract
5-410-442	Operating Costs	\$1,909	\$2,641	\$14	\$3,810	\$2,800	-\$1,010	-26.51%	Cost of DEEP Permits, Additional Employees for Amnesty day, Misc. Supplies, I.E. Passes, Flyers, OC Recyclable Programs
5-410-541	Trash Bags	\$16,528	\$9,974	\$13,878	\$13,126	\$16,000	\$2,874	21.90%	Revenue Offsets Expense
5-410-627	Maintenance and Improvements	\$2,144	\$6,938	\$32	\$9,860	\$5,000	-\$4,860	-49.29%	General Maintenance of Site, Additional Compactor Maintenance
5-410-628	Water Testing	\$4,300	\$4,970	\$2,450	\$4,300	\$7,500	\$3,200	74.42%	DEEP Requirements
5-410-922	Engineering	\$903	\$367	\$0	\$1,500	\$1,500	\$0		Cost of Permit Changes
5-410-931	Bulky Waste Tipping	\$4,987	\$5,410	\$2,634	\$7,000	\$7,000	\$0	0.00%	
5-410-932	Trash Tipping (CRRA)	\$35,054	\$33,852	\$17,523	\$38,540	\$41,000	\$2,460	6.38%	
5-410-933	Trash Hauling	\$5,331	\$8,942	\$5,940	\$9,600	\$15,000	\$5,400	56.25%	
5-410-934	Bulky Waste Hauling	\$6,971	\$4,410	\$3,360	\$6,600	\$9,000	\$2,400	36.36%	
5-410-935	Recyclable Hauling	\$24,280	\$33,238	\$16,253	\$32,000	\$40,000	\$8,000	25.00%	Cost of Recyclables
5-410-936	Toxic Waste	\$3,556	\$3,603	\$5,411	\$4,000	\$6,300	\$2,300	57.50%	
5-410-937	CFC Evacuation Response	\$474.070	\$ 404.000	\$101 F10	\$0	\$0	\$0		
	Department Total	\$171,370	\$181,060	\$101,519	\$202,123	\$224,323	\$22,200	10.98%	

Department	600 Economic Development								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-600-223	Consulting	\$0		\$0	\$300	\$300	\$0	0.00%	Consultant
5-600-323	Dues & Education	\$0	\$0	\$0	\$0	\$500	\$500		EDC-Related Classes
5-600-498	Mailings & Materials	\$348	\$1,500	\$0	\$1,200	\$2,700	\$1,500	125.00%	To further Business Outreach & Support, Promotional Materials
	Department Total	\$348	\$1,500	\$0	\$1,500	\$3,500	\$2,000	133.33%	
Department	610 Inland Wetlands Conservat	ion Commiss	ion						
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-610-261	Legal Service	\$0	\$0	\$0	\$1,500	\$1,500	\$0	0.00%	Written Opinions, Research, Court/Meetings Appearances/Prep as Necessary
5-610-324	Conferences	\$0	\$0	\$0	\$200	\$300	\$100	50.00%	Seminars/Workshops, Memberships, and Subscriptions
5-610-523	GIS Expenses	\$1,000	\$1,000	\$1,000	\$1,000	\$1,167	\$167	16.70%	Map Express-GIS Internet Licensing
5-610-525	WEO Mileage	\$199	\$116	\$0	\$150	\$150	\$0	0.00%	Mileage
5-610-941	Engineering	\$0	\$0	\$0	\$750	\$750	\$0	0.00%	Professional Engineers to Review Plans, Prepare Plans, Visit/Inspect Sites, Attend Meetings
	Department Total	\$1,199	\$1,116	\$1,000	\$3,600	\$3,867	\$267	7.42%	

Department	630 Planning and Zoning Comm	nission							
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-630-224	Legal Services	\$20,309	\$44,733	\$5,083	\$20,000	\$25,000	\$5,000	25.00%	Documents & Reviews, Telephonic & Written Correspondence, Consultation, and In-Court Time as Necessary
5-630-325	ZEO Mileage/exp.	\$0	\$0	\$0	\$500	\$500	\$0	0.00%	ZEO Mileage
5-630-425	Other	\$1,397	\$1,306	\$1,368	\$1,800	\$1,500	-\$300	-16.67%	Seminars, Training, and Membership Dues
5-630-430	Planning of Conservation & Development	\$0	\$330		\$1,700	\$400	-\$1,300		Ongoing Reporting, Noticing for any POCD Amendments
5-630-924	Engineering	\$1,192	\$4,858	\$2,656	\$1,600	\$3,000	\$1,400	87.50%	Consult, Site Verification, Drawing/ Plan Reviews, Plan Prep., Doc Reviews/Telephonic/Written/Corrrespond/ Court Time
	Department Total	\$22,898	\$51,228	\$9,107	\$25,600	\$30,400	\$4,800	18.75%	
Department	640 Zoning Board of Appeals								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-640-226	Zoning Board of Appeals	\$414	\$344	\$0	\$800	\$800	\$0	0.00%	As Needed for Books, Classes, and Mileage
	Department Total	\$414	\$344	\$0	\$800	\$800	\$0	0.00%	

Department	645 Recreation Commission								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-645-645	Maintenance	\$19,557	\$19,499	\$4,371	\$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	\$8,139	\$8,071	\$40	\$7,300	\$7,300	\$0	0.00%	Support for Youth Sports Leagues and Sport Program Expenses
5-645-928	Holiday Activities	\$1,174	\$1,218	\$345	\$1,200	\$1,700	\$500	41.67%	Holiday Events and Activities: Tree Lighting/Easter/Memorial Day and Halloween
5-645-929	Community Out Reach/Appropriated Exp.	\$3,367	\$5,595	\$2,327	\$5,000	\$6,000	\$1,000	20.00%	Outreach/ Dues, Conferences, Service Projects, Mileage
5-645-945	Week-end Access	\$4,185	\$2,638	\$0	\$6,972	\$7,182	\$210	3.01%	Provide Custodial Services for Weekend Programs at School
5-645-946	Fee Base Activities	\$10,049	\$10,433	\$2,724	\$15,000	\$15,000	\$0	0.00%	Fee-Based Summer Camps, Classes and Activities
	Department Total	\$46,472	\$47,455	\$9,807	\$48,472	\$50,182	\$1,710	3.53%	
Department	710 Municipal Insurance								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-710-571	Insurance	\$122,297	\$123,045	\$61,510	\$134,635	\$139,530	\$4,895	3.64%	Gen Liability/Property/ Workers Compensation
5-710-572	Insurance	\$2,406	\$217	\$1,640	\$2,500	\$2,500	\$0	0.00%	Bonds/Crime
	Cyber	\$0	\$11,260	\$9,098	\$15,000	\$15,000	\$0	0.00%	Cyber
	Department Total	\$124,703	\$134,522	\$72,248	\$152,135	\$157,030	\$4,895	3.22%	
*\$1M Coverage									

Department	810 Unanticipated Expenses								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-810-830	Unanticipated Expenses	\$1,000	\$466	\$551	\$1,200	\$1,500	\$300	25.00%	Unanticipated Expenses
									Condolences
	Department total	\$1,000	\$466	\$551	\$1,200	\$1,500	\$300	25.00%	
Department	910 Interest Payments								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
									-
5-910-992	2012 School Bond Payment	\$77,375	\$133,500	\$116,875	\$116,875	\$100,000	-\$16,875	-14.44%	School Bond Interest Payment
	Department Total	\$77,375	\$133,500	\$116,875	\$116,875	\$100,000	-\$16,875	-14.44%	

Department	920 Principal Payable								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-920-000	School Bond Payment	\$325,000	\$330,000	\$335,000	\$335,000	\$340,000	\$5,000	1.49%	School Bond Payment
	Department Total	\$325,000	\$330,000	\$335,000	\$335,000	\$340,000	\$5,000	1.49%	
Department	925 - Capital Reserve Account								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
5-925-0010	Transfers to CIP	\$1,135,172	\$998,830	\$1,086,302	\$1,086,302	\$1	-\$1,086,301	0.00%	
5-925-000	Appropriation	\$1,135,172	ψ390,030	φ1,000,302	\$1,080,302	\$1	-\$1,086,301 \$0	0.00%	Reserve Account for Future Capital Expenses
	Department Total	\$1,135,172	\$998,830	\$1,086,302	\$1,086,303	\$2	-\$1,086,301	0.00%	

Department	926 Open Space Land Acquisi	tion Fund							
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
926-95-10	Open Space Fund	\$0	\$0	\$0	\$1	\$1	\$0	0.00%	
926-95-11	Land Acquisition Fund	\$0	\$0	\$0	\$1	\$1	\$0	0.00%	
	Department Total	\$0	\$0	\$0	\$2	\$2	\$0	0.00%	
Department	935 Revaluation								
Account	Description	Actual 2021-2022	Actual 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
935-95-10	Appropriation	\$0	\$0	\$0	\$1	\$1	\$0	0.00%	Reval Completed 20-21
	Department Total	\$0	\$0		\$1 \$1	\$1	\$0	0.00%	
	Next Revaluation						•		

Fund 100 - De	epartment - Capital Expenditure	S							
Account	Description	Budget 2021-2022	Budget 2022-2023	Expenditures 2023-24 Budget As of 11.29.23	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
BOE	Replace 1994 Boilers - ARPA candidate				\$114,400				
BOE	Replace Milestone Video Recording Server	\$52,860							
BOE	Repair Uneven concrete walk areas-ARPA								
BOE	Clock System	\$17,933							
BOE	Traffic Signals		\$16,490						
BOE	Independent Technology Analysis '21, '22	\$20,000	\$109,768						
BOE	Network Upgrades-Tech Purchases				\$139,459				
BOE Library	Carpet Replacement	\$23,001							
BOE	Fire Alarm Upgrade					\$73,000			
BOE	New Stage Curtains-Gym Stage-ARPA								
BOE	Replace Floor-Multipurpose Room								
BOE	Roof/HVAC Project-Supplement (if needed)					\$70,000			
Town Library	HVAC Fuel Replacement Sys	\$85,000							
Recreation	Disc Golf	\$23,499							
PW	Fuel Tanks	\$80,000	\$76,000						
PW	Bucket Truck	\$155,000							
PW	Commercial Mower					\$10,000			
PW	PW Snow/Plow Truck #2	\$66,000	\$85,000						
PW	PW Road Rehab	\$433,572	\$433,572		\$442,243	\$401,088			
PW	Field Groomer	\$23,307							
PW	Bingham Field Restoration	\$11,000	\$11,000						
PW	Front End Loader		\$70,000		\$70,000	\$70,000			
PW	Mower - Over Rail		\$50,000		\$57,000	\$67,000			
PW	Heavy duty Mechanical Thumb/Hydraulic				\$7,000				
PW	Large Snowplow Truck #3								
PW	Transfer Station Repairs					\$10,000			
SVFCO & GLVFCO	SVFCO Gear & Hoses	\$14,000	\$13,000		\$13,000	\$21,100			
GLVFCO	GLVFC Gear and Hoses	\$10,000	\$14,000		\$14,000	\$14,000			
SVFCO	Engine tanker	\$120,000	\$120,000		\$120,000	\$120,000			
SVFCO	Scott4500 psi SCBA Air Packs (includes				\$97,200				
SVFCO	Replacement 2500 Gallon Tanker					\$50,000			
SVFCO	MagneGrip System Pro Upgrade (incl. GL)					\$14,000			
SVFCO	Meeting Room Floor Sanding & Refinishing								
	Gear Washing Machine-mandated cleaning								
SVFCO	of FF gear/uniforms					\$16,000			
Public Safety	Firefighter Turnout Gear Storage Racks					\$3,000			
Public Safety	Firefighter Turnout Gear					\$18,600			
GEN GOVT	Salary Study					\$10,000			
GEN GOVT	Charter Commission (Estab 1/24)				\$20,000	\$28,000			
GEN GOVT	Public Safety-Required Gear for Career FF				\$12,000				
TOTAL CAPITAL		\$1,135,172	\$998,830		\$1,106,302	\$995,788	-\$110,514	-9.99%	
Total General Go	vernment	\$4,034,055	\$4,318,214	\$3,069,582	\$4,824,789	\$5,217,662	\$392,873	8.14%	
Total BOE		\$10,955,532	\$11,321,869		\$11,304,501	\$11,677,833	\$373,332	3.30%	
Expenditures -									<u> </u>
Grand Total Exp	penditures	\$16,124,759	\$16,638,913	\$3,069,582	\$17,235,592	\$17,891,283	\$655,691	3.80%	

Department 9	1 General Property Taxes								
Account	Description	Actual 2021-2022	Actual 2022-2023	Revenues 2023- 2024 As of Mar 1, 2024	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
1010	General Property Taxes, Current Year	\$12,572,245	\$12,910,663	\$13,811,307	\$13,094,691	\$13,234,983	\$140,292	1.07%	
1020	General Property Taxes prior years	\$96,438	\$72,309	\$93,846	\$50,000	\$60,000	\$10,000	20.00%	
1030	Interest on General Property Taxes	\$63,352	\$68,640	\$47,693	\$40,000	\$40,000	\$0	0.00%	
1040	Liens	\$708	\$774	\$384	\$500	\$500	\$0	0.00%	
1050	MV Supplement	\$178,901	\$141,532	\$95,439	\$100,000	\$100,000	\$0	0.00%	
1070	MV Interest	\$2,505	\$2,651	\$0	\$500	\$500	\$0	0.00%	
1080	Refunds- Curr Yr	-\$32,970	-\$20,821	-\$16,245	-\$20,000	-\$20,000	\$0	0.00%	
1085	Refunds- Prev Yr	-\$6,784	-\$5,722	-\$6,244	-\$750	-\$3,000	-\$2,250	300.00%	
	Subtotal Gen Property Taxes Curr Year	\$12,539,275	\$12,889,842	\$13,795,062	\$13,074,691	\$13,214,983	\$140,292	1.07%	
	Subtotal Gen Property Taxes Prior Years	\$335,120	\$280,184	\$231,118	\$190,250	\$198,000	\$7,750	4.07%	
	Total Department 91	\$12,874,395	\$13,170,027	\$14,026,180	\$13,264,941	\$13,412,983	\$148,042	1.12%	

Department	92 State/Federal Grants								
Account	Description	Actual 2021-2022	Actual 2022-2023	Revenues 2023- 2024 As of Mar 1, 2024	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
		A (000	.		A 4 000	* 1 000	.		
012	Munic Grants	\$4,699	\$4,699	\$0	\$4,699	\$4,699	\$0	0.00%	
001	Town Aid Road(TAR)	\$193,018	\$193,713	\$193,590	\$193,018	\$193,018	\$0	0.00%	
0016	Office of Policy & Mgmt.(FEMA)	\$0	\$0		\$0	\$0	\$0	0.00%	
002	Civil Preparedness	\$0	\$0	· · ·	\$0	\$0	\$0	0.00%	
0020	Telephone Access Line	\$6,846	\$8,077	\$0	\$5,000	\$5,000	\$0	0.00%	
0023	Veterans Tax Relief	\$2,834	\$2,534	\$922	\$2,834	\$2,834	\$0	0.00%	
004	Payment in Lieu of Taxes (PILOT)	\$42,030	\$56,966		\$56,966	\$56,966	\$0	0.00%	
005	MRSA	\$14,936	\$81,509	\$0	\$25,800	\$25,800	\$0	0.00%	
006	Tax Relief for the Elderly	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
007	Tax Relief for the Disabled	\$339	\$285	\$270	\$0	\$250	\$250		
009	Pequot/Mohegan	\$7,370	\$7,370	\$2,457	\$7,370	\$7,370	\$0	0.00%	
011	LOCIP (Infra-structure)	\$0	\$99,604	\$33,408	\$32,946	\$50,326	\$17,380	52.75%	
014	Library Grant	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
038	Municipal Stability Grant	\$132,694	\$132,694	\$239,320	\$132,694	\$132,694	\$0	0.00%	
099	Miscellaneous-ESSER II-Fed Stimulus**	\$5,570	\$3,811	\$12,660	\$55,906	\$55,906	\$0	0.00%	
444	Opioid Settlement Funds	\$0	\$0	\$1,793	\$0	\$0	\$0	0.00%	
555	Nip Grant	\$0	\$11,639	\$3,700	\$0	\$5,000	\$5,000		
	Description	* //0.00/	* 200 000	45 (7 000	4547.000	* 500.000	\$00,000	4.000/	
	Department total	\$410,334	\$602,902	\$547,892	<mark>\$517,233</mark>	\$539,863	\$22,630	4.38%	
Department	93 State/Federal Grants for Edu	ucation							
Account	Description	Actual 2021-2022	Actual 2022-2023	Revenues 2023- 2024 As of Mar 1, 2024	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
31	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
35	Education Equalization	\$2,570,032	\$2,549,325	\$1,262,540	\$2,437,078	\$2,437,078	\$0 \$0	0.00%	
36	Adult Education	\$3,864	\$3,506	\$2,973	\$3,671	\$3,671	\$0 \$0	0.00%	
151	Excess Cost Grant	\$0	\$0		\$0	\$0	\$0 \$0	0.00%	+
	Special Education	\$0	\$0		\$0 \$0	\$0	\$0 \$0	0.00%	
	Grants - Other	\$0	\$0		\$0 \$0	\$0	\$0 \$0	0.00%	+
	Teacher's Retirement Contribution	\$0	\$0		\$0 \$0	\$0	\$0 \$0	0.00%	
		φU	φU	ψ1,094	φΟ	φυ	φυ	0.0078	
	Department total	\$2,573,896	\$2,552,831	\$1,362,606	\$2,440,749	\$2,440,749	\$0	0.00%	
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Department	94 Licenses & Permits								
Account	Description	Actual 2021-2022	Actual 2022-2023	Revenues 2023- 2024 As of Mar 1, 2024	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
042	Electrical	\$7,350	\$19,006	\$12,356	\$9,000	\$11,000	\$2,000	22.22%	
043	Plumbing	\$905	\$2,786	\$1,901	\$2,000	\$2,000	\$0	0.00%	
044	Heating	\$7,362	\$14,164	\$6,776	\$9,000	\$9,000	\$0	0.00%	
045	Wells	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
046	Zoning compliance	\$625	\$2,225	\$1,225	\$500	\$1,500	\$1,000	200.00%	
047	Building	\$50,629	\$63,853	\$29,752	\$45,000	\$45,000	\$0	0.00%	
048	Town Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
049	Conveyance Tax	\$71,704	\$75,109	\$59,404	\$70,000	\$70,000	\$0	0.00%	
050	Pistol Permits/Sport Licenses	\$2,310	\$1,610	\$700	\$1,000	\$1,200	\$200	20.00%	
051	Warrant Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
052	Landfill Fees - BW	\$9,555	\$8,726	\$6,347	\$7,000	\$8,000	\$1,000	14.29%	
053	Garbage Bag Revenue	\$43,928	\$42,508	\$28,756	\$35,000	\$40,000	\$5,000	14.29%	
0533	Tipping Hauling Fees	\$1,855	\$3,593	\$3,606	\$0	\$3,500	\$3,500		
054	Misc./Other	\$1,060	\$3,010	\$345	\$1,000	\$1,000	\$0	0.00%	
	Department total	\$197,283	\$236,590	\$151,168	\$179,500	\$192,200	\$12,700	7.08%	

Department	95 Charges for Current Service	es							
Account	Description	Actual 2021-2022	Actual 2022-2023	Revenues 2023- 2024 As of Mar 1, 2024	Budget Budget 2023-2024 2024-2025		\$ Variance*	% Variance*	Comments and Clarifications
056	Recording Fees	\$23,061	\$16,168	\$8,587	\$16,000	\$14,000	-\$2,000	-12.50%	
058	Sale of Maps	\$132	\$10,108	\$0,307 \$153	\$10,000	\$14,000	-\$2,000 \$50	100.00%	
		÷ -				•			
058	Sale of Copies	\$4,906	\$4,404	\$2,171	\$3,000	\$3,000	\$0	0.00%	
059	Zoning Board of Appeals	\$400	\$400	\$0	\$0	\$0	\$0		
060	Sale of Zoning Regulations	\$0	\$0		\$0	\$0	\$0	0.00%	
061	P&Z Commission	\$0	\$5,139		\$1,000	\$1,000	\$0	0.00%	
062	Inland Wetlands Comm. Fees	\$80	\$970	\$560	\$200	\$200	\$0	0.00%	
063	CFC Evacuation Fees	\$3,240	\$2,415		\$2,000	\$2,200	\$200	10.00%	
067	Elec Registra Fees	\$6,982	\$3,131	\$1,276	\$4,000	\$2,352	-\$1,648	-41.20%	
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	\$38,800	\$32,836	\$16,353	\$26,250	\$22,852	-\$3,398	-12.94%	
Department	96 Revenue from use of Town	Money							
Account	Description	Actual 2021-2022	Actual 2022-2023	Revenues 2023- 2024 As of Mar 1, 2024	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
	Premium on Bonds								
064	General Fund	\$22,126	\$261,701	\$152,189	\$20,000	\$80,000	\$60,000	300.00%	
065	Other Funds	\$0	\$0	\$0	\$0	\$0	\$0 \$0 0.00%		
	Department total	\$22,126	\$261,701	\$152,189	\$20,000	\$80,000	\$60,000	300.00%	

Department 9	97 Miscellaneous Revenue								
Account	Description	Actual 2021-2022	Actual 2022-2023	Revenues 2023- 2024 As of Mar 1, 2024	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
070	Insurance Claims/Refunds	\$11,565	\$11,262	\$0	\$5,000	\$5,000	\$0	0.00%	
070	Leases	\$0	\$0		\$0,000	\$0,000	\$0 \$0	0.00%	
072	Library Fees/Fines/Bozrah	\$10,152	\$10,565	· · ·	\$9,500	\$9,785	\$285	3.00%	
072	Pavilion/Field Rental/Farmers Market	\$10,152	\$10,505		\$9,500	\$9,783	\$203	0.00%	
073	Recreation Fee Base Activities	\$0	\$8,141	\$4,526	\$3,500	\$5,000	\$0 \$1,500	42.86%	
074	Field Rental	\$12,790	\$0,141		\$3,500	\$3,000	\$1,500	42.00%	
076	Miscellaneous/Other	\$41,867	\$33,855	+ -	\$10,000	\$15,000	\$5,000	50.00%	RegistrarGrant/EMPGrant/ RefundsEversource/Clerk misc fees collected
	Department total	\$76,381	\$63,823	\$29,586	\$28,000	\$34,785	\$6,785	24.23%	
SUB-total	Total Tax Revenue	\$12,874,395	\$13,170,027	\$14,026,180	\$13,264,941	\$13,412,983	\$148,042	1.12%	
SUB-total	Total Misc Revenue	\$744,924	\$1,197,852	\$897,188	\$770,983	\$869,700	\$98,717	12.80%	
SUB-total	Total Municipal Revenue	\$13,619,319	\$14,367,878	\$14,923,367	\$14,035,924	\$14,282,683	\$246,759	1.76%	
Closed CIP Projects Bal per BOF/Aud	Funds Transfer from Oth	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
SUB-total	Education Revenue	\$2,573,896	\$2,552,831	\$1,362,606	\$2,440,749	\$2,440,749	\$0	0.00%	
TOTAL REVENUE		\$16,193,215	\$16,920,709	\$16,285,973	\$16,476,673	\$16,723,432	\$246,759	1.50%	
Account	Description	Actual 2021-2022	Actual 2022-2023	Reconciliation 2023-24 Budget As of Mar 2024	Budget 2023-2024	Budget 2024-2025	\$ Variance*	% Variance*	Comments and Clarifications
Combined Expendit	l tures	\$16.124.759	\$16.638.913	\$3.069.582	\$17.235.592	\$17.891.283	\$655.691	3.80%	
Combined Revenue		\$16,193,215	\$16,920,709	, , , , , , , , , , ,	\$16,476,673	\$16,723,432	\$246,759	1.50%	
Balance									
Department 9	8 Surplus/Shortfall	\$68,456	\$281,797	\$13,216,391	-\$758,919	-\$1,167,851	-\$408,932		

BUDGET SUMMARY 2024-2025

	Actual	Budget	Proposed	Increase/	Increase %	
	2022-23	2023-24	Budget	Decrease	23/24 VS	
Department			2024-25	Amount \$	24/25	Increase Justification
Department 100 Selectman	37,619	8,060	8,400	340	4.22%	Fees for Charter Commission costs
						Tax Coll, Assessor & Town Clerk Depts & Assts covg hrs increased to certify (3) new individuals, MRI Fire
Department 105 Colorian	1,349,521	1,592,999	4 757 040	164,241	40.040/	initiatives to increase FF/F Marshal coverage, Registrars early voting mandated hrs, Recreation programs
Department 105 Salaries Department 110 ZEO/Bld. Official/Sanitarian	2,611	4,503	1,757,240 4,503	164,241	10.31%	increase, Library Salaries increase, increase (2) Union contract obligation raises
Department 112 Town Clerk	16,884	16,889	18,189	1,300		Conference, Training, Mileage for (2) new certifications
Department 114 Treasurer/Auditor/BOF	39,252	41.348	43,830	2,482	6.00%	
Department 116 Assessor	20,948	21,100	24,964	3,864	18.31%	
Department 118 Tax Collector	8,625	13,500	13,500	0	0.00%	
Department 122 Registrar	14,748	20,888	37,159	16,271	77.90%	New Early Voting mandated expenses
Department 126 Town Counsel	143,591	84,000	107,000	23,000	27.38%	Continued various Legal fees
						BOE has discontinued funding for Custodian Service for the Town- this increase includes adding an
Department 134 Town Office Operation	108,542	115,776	140,906	25,130	21.71%	occasional cleaning service similar to the full time BOE cleaning service that the BOE utilizes, increased IT/Software costs including Cyber protection services
Department 135 Municipal Bldg Main.	64,033	69,364	73,734	4,370	6.30%	Updating and Maintaining multiple Town Buildings
Soparanona roo manopar bidg mann	0 1,000	00,001	10,101	1,010	0.0070	
Department 138 Employee Benefits	392,649	518,000	551,533	33,533	6.47%	Additional Payroll taxes per Payroll increase, additional Fire Dept Abatement Awards, Med Insur increase, Union Contract changes; buy-out, safety glasses upgrade
Department 138 Employee Benefits Department 140 Utilities	392,649	518,000	188,699	7,580	4.19%	Union Unitadi Unanges, buy-bui, salety glasses upgrade
Department 140 Onnies	113,043	126,473	144,430	17,957	14.20%	G Lake Authority percentage increase, SECCOG Planning services contract increase
Department 157 Regional Services	10,126	13,796	14,788	992	7.19%	Probate contract cost
Department 158 Library	39,349	42,800	45,630	2,830		Materials increase
Department 210 Security	287,218	385,100	387,981	2,881	0.75%	
Department 220 GL Fire Chief Dept	2,488	2,500	2,500	0	0.00%	
Department 220/222 Salem Fire Departments	174,795	187,541	195,981	8,440	4.50%	Additional staffing supplies, building maintenance
Department 230 Ambulance	28,804	28,804	26,854	-1,950	-6.77%	Decrease Radio repair & training
						Transferred Fire Well, ladder, hose, alarm testing and maint to this Dept from Fire Depts, added Vol FF
Department 240 Public Safety	135,474	177,000	204,964	27,964	15.80%	weekend stipends, establish updated F Marshal offc supplies, books/manuals etc
Department 310 Public Works Department 410 Transfer Station	275,063 181,060	285,920 202,123	313,270 224,323	27,350 22,200	9.57% 10.98%	Salt for Storms cost increase/uniforms increase union contract Increase Trash/Recycling costs
Department 600 Economic Development	1,500	1,500	3,500	22,200	133.33%	Outreach and support to local businesses
Department 610 Inland Wetlands/ CC	1,116	3,600	3,867	2,000	7.42%	Increased legal costs
Department 630 Planning and Zoning	51,228	25,600	30,400	4,800	18.75%	Increased legal costs
Department 640 Zoning Board of Appeals	344	800	800	0	0.00%	
Department 645 Recreation Commission	47,455	48,472	50,182	1,710	3.53%	Increase Community outreach
Department 710 Municipal Insurance	134,522	152,135	157,030	4,895	3.22%	Wo Comp, Liab/Prop & Cyber insurance increases
Department 810 Unanticipated Expenses	466	1,200	1,500	300	25.00%	Condolences increase
Department 910 Interest Payments	133,500	116,875	100,000	-16,875	-14.44%	
Department 920 Principal Payable	330,000	335,000	340,000	5,000	1.49%	
Department 925 Capital Reserve Account Department 926 Open Space Land Acquisition	0	1	2	2		
Department 935 Revaluation	0	1	1	0		
· ·		1	· · · ·	-		
Gen Govt (Includes Capital Prin & Int\$440K)	4,318,214	4,824,788	5,217,662	392,874	8.14%	
Capital	998,830	1,106,302	995,788	-110,514	-9.99%	
BOE	11,321,869	11,304,501	11,677,833	373,332	3.30%	
TOTAL EXPENDITURES	16,638,913	17,235,591	17,891,283	655,692	3.80%	
Dept 01 Taylog	10 170 007	12 264 044	10 440 000	140.040	4 404	
Dept 91 Taxes	13,170,027 602,902	13,264,941	13,412,983 539,863	148,042 22.630	1.1% 4.4%	
Dept 92 Sta/Fed Grants Dept 93 Educa	2,552,831	517,233 2,440,749	2,440,749	22,630	4.4%	
Dept 94 Lic & Permits	236,590	179,500	192,200	12,700	7.1%	
Dept 95 Curr Services	32,836	26,250	22,852	-3,398	-12.9%	
Dept 96 Town Money Revenue	261,701	20,000	80,000	60,000	300.0%	Invested
Dept 97 Misc	63,823	28,000	34,785	6,785	24.2%	
TOTAL REVENUE	16,920,709	16,476,673	16,723,432	246,759	1.46%	
RECONCILIATION						
Expenditures	16,638,913	17,235,591	17,891,283	655,692	3.80%	
Revenues	16,920,709	16,476,673	16,723,432	246,759	1.46%	
Surplus/Shortage	281,796	-758,918	-1,167,851			*

TOWN OF SALEM 10 YEAR PRINCIPAL and INTEREST

		OWN OF S	SALEM 1	U YEAR H	RINCIPA	L and IN	TEREST					
	ITEM TOTAL COST	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	FY 33/34	TOTAL
	Bonding				-	-	-				-	
	School Building Renovation/Roof	340,000	345,000	350,000	350,000	355,000	365,000	65,000	0	0	0	2,170,000
	School Building Renovation/Roof Interest	100,000	82,875	65,500	48,000	30,375	12,375	1,625	0	0	0	340,750
	Total Principal and Interest	440,000	427,875	415,500	398,000	385,375	377,375	66,625	0	0	0	2,510,750
		TOWN OF	- SALEM	10 YEA	R CAPITA	L PLAN						
1	BOE Replace 1994 Boilers \$35,000 ARPA Candidate											0
2	BOE Fire Alarm Upgrade	73,000										73,000
3	BOE Bathroom Renovations				95,000							95,000
4	BOE Corrider Lockers		77,736									77,736
5	BOE Gymnasium Wall Padding \$77,736 ARPA Candidate											0
6	BOE Full Building Duct Cleaning \$35,000 ARPA Candidate											0
7	BOE New Stage Curtains-Gym Stage \$12,000 ARPA Candidate											0
8	BOE Indoor Air Quality Inspections/Service \$25,000 ARPA Candidate											0
9	BOE Repair Uneven Concrete Walking Areas\$10,000 ARPA Candidate											0
10	BOE Replace Foor-Multipurpose Room		46,500									46,500
11	BOE Front Parking/Paving/Landscaping-Demo/Replace				420,000							420,000
12	BOE Lighted/Info Sign in Front					25,000						25,000
13	BOE Install Vehicle Traffic Barriers where needed						139,200					139,200
14	BOE Eliminate Blind Spots-Add Cameras		25,000									25,000
15	BOE Install Cell Phone Bidirectional Amplifiers within Building for All Users		15,000									15,000
16	BOE Install Radio Bidirectional Amplifiers within Building for LE/EMS		15,000									15,000
17	BOE Sealcoat North Parking Lot/Side Access Road							50,000				50,000
18	BOE Permanent Storage Shed/Building											0
19	BOE Seal Masonry Walls-Phase 1, 2 and 3					150,000	165,000	165,000				480,000
20	BOE Rear Parking Lot/Kitchen Delivery Access-Full Depth Reclamation/Paving						326,000					326,000
21	BOE Overhaul & Update Room Old Boiler Room				25,000							25,000
22	BOE Gym Floor-Complete Sand & Refinish								47,000			47,000
23	BOE Roof/HVAC Project - Supplement (if needed)	70,000										70,000
	SUB TOTAL BOE	143,000	179,236		540,000	175,000	630,200	215,000	47,000			1,929,436
24	Rec Volunteer Park - Pavillion \$85,000 ARPA Candidate											0
	SUB TOTAL REC											0
	50B TOTAL REC											0
25	PW Front End Loader	70,000										70,000
26	PW Large Snow Plow Truck #3		95,000	95,000	95,000							285,000
27	PW Over Rail Mower	67,000										67,000
28	PW Small Snow Plow Truck		75,000	75,000								150,000
29	PW Backhoe			100,000	100,000	50,000						250,000
30	PW Excavator					125,000	125,000					250,000
31	PW Large Snow Plow Truck #4					75,000	75,000	75,000				225,000
32	PW Large Snow Plow Truck #5								80,000	80,000	80,000	240,000
33	PW Road Improvement	401,088	460,110	469,312	478,699	488,272	498,038	507,999	518,159	528,522	539,092	4,889,291
34	PW New Carpet at Old Library		6,000									6,000
35	PW Commercial Mower	10,000	11,000									21,000
36	PW Replace S-1 Utility Vehicle			40,000								40,000
37	PW Transfer Station Repairs	10,000										10,000
	SUB TOTAL PW	558,088	647,110	779,312	673,699	738,272	698,038	582,999	598,159	608,522	619,092	6,503,291
38	GLVFCO Slip Resistant Flooring Install/Maint		5,800									5,800
39	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
40	GLVFCO Seal Parking Lot	_ 1,000	6,860	_ 1,000	_ 1,000	_ 1,000	_ 1,000	_ 1,000	,000	- 1,000	_ 1,000	6,860
41	GLVFCO Seal Parking Lot GLVFCO Building Roof Replacement		64,000									64,000
	GLVFCO building Root Replacement GLVFCO Replacement of F350 Forestry Truck		5 ¥,000	78,000								78,000
43	GLVFCO Fire Engine			. 5,000	150,000	200,000	200,000	200,000				750,000
	SUB TOTAL GLVFC	14,000	90,660	92,000	164,000	214,000	214,000	214,000	14,000	14,000	14,000	1,044,660
44				. 2,000	_ 3 .,000	,000	,000	,000	,000	,000	,000	
44	SVFCO Engine Tanker	120,000	120,000									240,000
45	SVFCO Replacement Gear and Hose	21,100	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	156,100
46	Scott 4500 psi SCBA Air Packs (includes GLVFCO)					70,931	70,931	70,931	70,931	70,931		354,654
47	SVFCO Replacement 2500 Gallon Tanker	50,000	125,000	125,000	125,000	125,000	75,000					625,000
48	SVFCO MagneGrip System Pro Upgrade (includes GLVFCO)	14,000	13,220									27,220
49 50	SVFCO Meeting Room Floor Sanding & Refinishing		5,500									5,500
50	SVFC Gear Washing Machine	16,000	270 720	140.000	140.000	210.024	100001	07.024	05 004	05 024	15 000	1 404 47
	SUB TOTAL SVFC	221,100	278,720	140,000	140,000	210,931	160,931	85,931	85,931	85,931	15,000	1,424,474
51	Public Safety Firefighter Turnout Gear Storage Racks	3,000										3,000
52 53	Public Safety Firefighter Turnout Gear	18,600	00 417	00.447					L			18,600
53 54	Radio Equipment/System Upgrade \$88,417 ARPA Candidate		88,417	88,417								176,833
54	Emergency Ser Oper Center-Reloc./ Enhancements \$70,000 HVAC/Design STEEP - Bal ARPA											0
	SUB TOTAL PUBLIC SAFETY	21,600	88,417	88,417								198,433
55	Gen Govt - First Selectman-Salem Town Campus and											
	Property Security & Safety Monitoring System ARPA Candidate											0
56	Upgrades \$34,978 Gen Govt - Charter Commission	28,000										28,000
57	Gen Govt - Charter Commission Gen Govt - Salary Study	10,000										10,000
	SUB-TOTAL GENERAL GOVT	38,000										38,000
58	Sub Total, All Other	995,788	1,284,143	1,099,729	1,517,699	1,338,203	1,703,169	1,097,930	745,089	708,453	648,092	11,138,294
L	TOTAL Capital and Principal and Interest	1,435,788	1,712,018	1,515,229	1,915,699	1,723,578	2,080,544	1,164,555	745,089	708,453	648,092	13,649,044