

Town of Salem



2024/2025 BUDGET REQUEST

Public Hearing

April 10, 2024

7:00 PM

General Government:	\$ 5,282,043
Board of Education:	\$ 11,927,833
Capital Expenditures:	<u>\$ 1,332,688</u>
	\$ 18,542,564

BUDGET SUMMARY 2024-2025

Department	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25	Increase/ Decrease Amount \$	Increase % 23/24 VS 24/25	
Department 100 Selectman	37,619	8,060	8,400	340	4.22%	Fees for Charter Commission costs
Department 105 Salaries	1,349,521	1,592,999	1,762,121	169,122	10.62%	Tax Coll, Assessor & Clerk Depts & Assts covg hrs increased to certify (3) new Individuals, MRI Fire Initiatives to increase FF/IFM coverage, HR&Fin retirement transition, Registrars early voting mandated hrs, Recreation programs increase (2) Union contract obligation raises
Department 110 ZEO/Bld. Official/Sanitarian	2,611	4,503	4,503	0	0.00%	
Department 112 Town Clerk	16,884	16,889	18,189	1,300	7.70%	
Department 114 Treasurer/Auditor/BOF	39,252	41,348	43,830	2,482	6.00%	Gardner Lake AUP , Fed Single Audit
Department 116 Assessor	20,948	21,100	24,964	3,864	18.31%	Software costs increases
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%	Conf'd various Legal fees
Department 134 Town Office Operation	108,542	115,776	159,400	43,624	37.68%	BOE has discontinued funding for Custodian Service for the Town- this increase includes adding a cleaning service similar to the BOE cleaning service that the BOE utilizes, increased IT/Software costs including Cyber protection services
Department 135 Municipal Bldg Main.	64,033	69,364	77,734	8,370	12.07%	Updating and Maintaining multiple Town Buildings
Department 138 Employee Benefits	392,649	518,000	553,039	35,039	6.76%	Additional Payroll taxes per Payroll increase, additional Fire Dept Abatement Awards, Med Insur increase, Union Contract changes; buy-out, safety glasses upgrade
Department 140 Utilities	171,640	181,119	188,699	7,580	4.19%	
Department 152 Town Services	113,043	126,473	154,430	27,957	22.11%	G Lake Authority percentage increase, Planning services contract increase
Department 157 Regional Services	10,126	13,796	14,788	992	7.19%	
Department 158 Library	39,349	42,800	46,630	2,830	6.61%	
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%	
Department 230 Ambulance	28,804	28,804	26,854	-1,950	-6.77%	Decrease Radio repair & training
Department 240 Public Safety	135,474	177,000	219,964	42,964	24.27%	Transferred Fire Well, ladder, hose, alarm testing and maint to this Dept from Fire Depts, added Vol FF weekend stipends, establish updated FM offc supplies, books/manuals etc
Department 310 Public Works	276,063	285,920	323,270	37,350	13.06%	Salt for Storms cost increase/uniforms increase union contract
Department 410 Transfer Station	181,060	202,123	224,323	22,200	10.98%	Increase Trash/Recycling costs
Department 600 Economic Development	1,500	1,500	4,000	2,500	166.67%	Outreach and support to local businesses
Department 610 Inland Wetlands/ CC	1,116	3,600	3,887	287	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	486	1,200	1,500	300	25.00%	
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	0	1	2	2		
Department 926 Open Space Land Acquisition	0	1	2	2		
Department 935 Revaluation	0	1	1	0		
Gen Govt (Includes Capital Prin & Int\$440K)	4,318,214	4,824,788	5,282,043	457,255	9.48%	
Capital	998,830	1,106,302	1,332,688	226,386	20.46%	
BOE	11,321,869	11,304,501	11,927,833	623,332	5.51%	
TOTAL EXPENDITURES	16,638,913	17,235,591	18,542,584	1,306,973	7.58%	
Dept 91 Taxes	13,170,027	13,264,941	13,412,983	148,042	1.1%	
Dept 92 Sta/Fed Grants	602,902	517,233	539,863	22,630	4.4%	
Dept 93 Educa	2,552,831	2,440,749	2,440,749	0	0.0%	
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	281,701	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	18,542,584	1,306,973	7.58%	
Revenues	16,920,709	16,476,673	16,723,432	246,759	1.46%	
Surplus/Shortage	281,796	-758,918	-1,819,132			*

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	0.00%	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	\$76,935	\$2,669	3.50%	
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 initiatives/projects - line item includes (2) other stipend employees for noted areas
5-105-102	Town Clerk	\$55,217	\$56,574	\$24,749	\$61,282	\$63,427	\$2,145	3.50%	
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	\$63,427	\$2,145	3.50%	
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	\$80,497	\$2,722	3.50%	
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	Treasurer	\$20,130	\$21,058	\$8,813	\$21,822	\$22,586	\$764	3.50%	
5-105-109	Financial/Human Resource Administrative Financial/HR Advisor	\$63,062	\$88,684	\$35,406	\$77,775	\$80,497	\$2,722	3.50%	TEMP Position to Transition/Train new F/HR Dir 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%	CCOG staff change
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
5-105-115	Recreation Coordinator	\$14,431	\$16,097	\$7,051	\$14,518	\$23,392	\$8,874	61.12%	Additional 5.5 hrs for additional programs
5-105-116	Public Works	\$396,717	\$409,043	\$151,568	\$455,361	\$469,023	\$13,662	3.00%	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 Marshal/CP	\$17,687	\$25,921	\$11,994	\$28,239	\$36,232	\$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	\$95,000	\$6,701	7.59%	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	0.00%	
	Department Total	\$1,297,298	\$1,349,521	\$566,786	\$1,592,999	\$1,762,121	\$169,122	10.62%	

Department 110 Building Official/Sanitarian									
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
5-110-402	Building Official Expenses	\$3,726	\$2,611	\$0	\$4,503	\$4,503	\$0	0.00%	Office Supplies, Inspection Supplies, Building Inspector Membership, Building Official Mileage, Code Books
Department Total		\$3,726	\$2,611	\$0	\$4,503	\$4,503	\$0	0.00%	
Department 112 Town Clerk									
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
5-112-143	Vital Statistics	\$25	\$0	\$0	\$0	\$25	\$25		Vital Fees to Other Towns/Qu Pmts to CT DPH
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 Land Records, Archival Supplies & Restoration, Microfilm & Scanning Maps Film Storage, Map Machine Maint.
Department Total		\$16,883	\$16,884	\$7,853	\$16,889	\$18,189	\$1,300	7.70%	

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%	
						\$902			
Department 122 Registrar									
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
5-122-207	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	\$618	9.97%	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	\$0	\$100	\$100	\$0	0.00%	Canvass Expenses
Department Total		\$10,138	\$14,748	\$6,555	\$20,888	\$37,159	\$16,271	77.90%	
							**		**Offset by Early Voting Grant 2024

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	\$1,593	\$3,680	\$3,900	\$220	5.98%	
5-140-703	Telephone GLVFCO***	\$2,953	\$3,644	\$1,529	\$2,900	\$3,900	\$1,000	34.48%	***See Note
5-140-704	Telephone SVFCO	\$3,380	\$2,723	\$1,266	\$2,900	\$3,100	\$200	6.90%	
5-140-705	Telephone Fire Marshall	\$0	\$0	\$1,188	\$0	\$3,000	\$3,000		
5-140-706	Telephone Transfer Station	\$702	\$872	\$389	\$840	\$950	\$110	13.10%	
5-140-707	Mobile Phone PW/TOB	\$3,718	\$3,277	\$1,252	\$3,800	\$3,800	\$0	0.00%	
5-140-708	Mobile Phone SVFC	\$1,124	\$2,714	\$903	\$2,664	\$2,664	\$0	0.00%	
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	\$1,089	\$10,085	\$10,085	\$0	0.00%	
5-140-711	Heat Old Library	\$0	\$0	\$0	\$1,300	\$2,000	\$700	53.85%	
5-140-712	Heat New Library	\$2,252	\$2,779	\$0	\$9,430	\$5,000	-\$4,430	-46.98%	
5-140-713	Heat GLVFCO***	\$9,043	\$7,380	\$908	\$7,787	\$8,000	\$213	2.74%	***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	\$4,684	\$14,520	\$13,000	-\$1,520	-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	\$4,722	\$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	\$990	\$3,392	\$3,000	-\$392	-11.56%	
5-140-727	Electricity Rec Fields	\$1,873	\$1,681	\$828	\$2,099	\$1,800	-\$299	-14.24%	
5-140-730	Veh Fuel Security/Fire Marshal	\$331	\$5	\$0	\$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%	
<p>***\$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</p>									

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	\$37,606	\$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	\$65,000	\$21,720	50.18%	SCCOG
	Department Total	\$113,984	\$113,043	\$36,101	\$126,473	\$154,430	\$27,957	22.11%	
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	\$0	\$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, Upgrade 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: SAADULT02, and DESK1 with Technician to Install New Computers/Software, Anti Virus Deep Freeze, LibData/Minite, Bibliomation Computer Service & 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	\$915	\$797	\$1,141	\$2,000	\$2,200	\$200	10.00%	ALA, CLA & CLC Membership & Workshops/Conf.
5-158-415	Other Expenses	\$1,977	\$1,972	\$401	\$2,000	\$2,000	\$0	0.00%	CT CEN Internet, Other Misc Expenses
5-158-458	Supplies	\$3,705	\$3,632	\$696	\$4,100	\$4,600	\$500	12.20%	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
		\$18,393	\$18,859	\$6,716	\$19,300	\$20,650	\$1,350	6.99%	
5-158-615	Bibliomation Service Fees	\$5,654	\$5,825	\$5,999	\$6,000	\$6,180	\$180	3.00%	Bibliomation Annual Contract (Circ. & Cataloging Network)
	Department Total	\$37,999	\$39,349	\$20,639	\$42,800	\$45,630	\$2,830	6.61%	
Department 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	\$0	\$800	\$800	\$0	0.00%	Training
5-210-616	Maintenance	\$199	\$0	\$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 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., Bldg. 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	\$3,778	\$4,061	\$4,246	\$5,250	\$8,000	\$2,750	52.38%	Cleaning Supp/Toilet Supp/Paper Goods/Batteries
5-222-478	GLVFC Expendables	\$4,394	\$3,509	\$528	\$3,450	\$3,450	\$0	0.00%	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 and Hurst 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	\$2,207	\$1,946	\$278	\$3,200	\$1,000	-\$2,200	-68.75%	Portable Radios, Radio Repairs, Radio Batteries, Alpha Pagers, Voice Pager Repairs
5-222-629	GLVFC Radio Repair	\$3,030	\$963	\$2,550	\$4,525	\$1,000	-\$3,525	-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 240 Public Safety/Fire Marshal/Career Firefighters/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-Main/. 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	\$110,000	\$20,000	22.22%	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 RecordsManagement/ESO IamResponding Shared Services- see below 5-240-220b
	SUB-TOTAL FM/FF					\$176,000			
	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	\$219,964	\$42,984	24.27%	

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	\$64,500	\$0	0.00%	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	\$104,000	\$35,000	50.72%	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 Primary 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	\$323,270	\$37,350	13.06%	
Department 410 Transfer Station									
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
5-410-241	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	\$2,900	-\$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	0.00%	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			\$0	\$0	\$0	\$0	0.00%	
	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	\$3,200	\$2,000	166.67%	To further Business Outreach & Support, Promotional Materials
Department Total		\$348	\$1,500	\$0	\$1,500	\$4,000	\$2,500	166.67%	
Department 610 Inland Wetlands Conservation 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
5-610-261	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 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
5-630-224	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	\$0	\$1,700	\$400	-\$1,300	-76.47%	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/Correspond/ 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 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	\$0			\$1	\$1	\$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%	

Fund 100 - Department - Capital Expenditures									
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					\$116,900			
BOE	New Stage Curtains-Gym Stage-ARPA								
BOE	Replace Floor-Multipurpose Room					\$46,500			
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					\$21,000			
PW	PW Snow/Plow Truck #2	\$66,000	\$85,000						
PW	PW Road Rehab	\$433,572	\$433,572		\$442,243	\$451,088			
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					\$95,000			
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					\$125,000			
SVFCO	MagneGrip System Pro Upgrade (incl. GL)					\$14,000			
SVFCO	Meeting Room Floor Sanding & Refinishing					\$5,500			
SVFCO	Gear Washing Machine-mandated cleaning 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					\$20,000			
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	\$1,332,688	\$226,386	20.46%	
Total General Government		\$4,034,055	\$4,318,214	\$3,069,582	\$4,824,789	\$5,282,043	\$457,254	9.48%	
Total BOE Expenditures -		\$10,955,532	\$11,321,869		\$11,304,501	\$11,927,833	\$623,332	5.51%	
Grand Total Expenditures		\$16,124,759	\$16,638,913	\$3,069,582	\$17,235,592	\$18,542,564	\$1,306,972	7.58%	

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
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	0.00%	
002	Civil Preparedness	\$0	\$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	\$59,774	\$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		
	Department total	\$410,334	\$602,902	\$547,892	\$517,233	\$539,863	\$22,630	4.38%	
Department 93 State/Federal Grants for Education									
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	0.00%	
36	Adult Education	\$3,864	\$3,506	\$2,973	\$3,671	\$3,671	\$0	0.00%	
151	Excess Cost Grant	\$0	\$0	\$95,199	\$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	\$1,894	\$0	\$0	\$0	0.00%	
	Department total	\$2,573,896	\$2,552,831	\$1,362,606	\$2,440,749	\$2,440,749	\$0	0.00%	

Department 95 Charges for Current Services									
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
056	Recording Fees	\$23,061	\$16,168	\$8,587	\$16,000	\$14,000	-\$2,000	-12.50%	
057	Sale of Maps	\$132	\$210	\$153	\$50	\$100	\$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	0.00%	
060	Sale of Zoning Regulations	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
061	P&Z Commission	\$0	\$5,139	\$1,401	\$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	\$2,205	\$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	0.00%	
	Department total	\$22,126	\$261,701	\$152,189	\$20,000	\$80,000	\$60,000	300.00%	

Department 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%	
071	Leases	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
072	Library Fees/Fines/Bozrah	\$10,152	\$10,565	\$10,231	\$9,500	\$9,785	\$285	3.00%	
073	Pavilion/Field Rental/Farmers Market	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
074	Recreation Fee Base Activities	\$12,796	\$8,141	\$4,526	\$3,500	\$5,000	\$1,500	42.86%	
075	Field Rental	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
076	Miscellaneous/Other	\$41,867	\$33,855	\$14,829	\$10,000	\$15,000	\$5,000	50.00%	Registrar/Grant/EMP/Grant/ Refunds/Eversource/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	\$2,562,831	\$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 Expenditures	\$16,124,759	\$16,638,913	\$3,069,582	\$17,235,592	\$18,542,664	\$1,306,972	7.58%	
	Combined Revenue	\$16,193,215	\$16,920,709	\$16,285,973	\$16,476,673	\$16,723,432	\$246,759	1.50%	
	Balance								
	Department 98 Surplus/Shortfall	\$68,456	\$281,797	\$13,216,391	\$758,919	-\$1,819,132	-\$1,060,213		

TOWN OF SALEM 10 YEAR PRINCIPAL and INTEREST

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 YEAR CAPITAL PLAN

1	BOE Replace 1994 Boilers	\$35,000	ARPA Candidate	0								0		
2	BOE Fire Alarm Upgrade			116,900								116,900		
3	BOE Bathroom Renovations				95,000							95,000		
4	BOE Corridor Lockers			77,736								77,736		
5	BOE Gymnasium Wall Padding	\$77,736	ARPA Candidate	0								0		
6	BOE Pull Building Duct Cleaning	\$35,000	ARPA Candidate	0								0		
7	BOE New Stage Curtains-Gyro Stage	\$12,000	ARPA Candidate	0								0		
8	BOE Indoor Air Quality Inspection/Service	\$25,000	ARPA Candidate	0								0		
9	BOE Repair Uneven Concrete Walking Areas	\$10,000	ARPA Candidate	0								0		
10	BOE Replace Foot-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/BMS			15,000								15,000		
17	BOE Sealcoat North Parking Lot/Side Access Road			4,500								4,500		
18	BOE Permanent Storage Shed/Building			50,000								50,000		
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			233,400	921,436	491,000	285,000	0	0	0	47,000	1,977,836		
24	Rec Volunteer Park - Pavilion	\$85,000	ARPA Candidate	0								0		
	SUB TOTAL REC			0								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 Roll Mower			67,000								67,000		
28	PW Small Snow Plow Truck			0	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	451,088		460,110	469,312	478,699	488,272	498,038	507,999	518,159	528,522	539,092	4,939,291	
34	PW New Carpet at Old Library			0	6,000							6,000		
35	PW Commercial Mower			21,000								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			714,088	776,110	939,312	728,699	563,272	578,038	587,999	599,159	528,522	539,092	6,553,291
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	140,000		
40	GLVFCO Seal Parking Lot				6,860							6,860		
41	GLVFCO Building Roof Replacement			0	64,000							64,000		
42	GLVFCO Replacement of F350 Forestry Truck				78,000							78,000		
43	GLVFCO Fire Engine			150,000	200,000	200,000	200,000					750,000		
	SUB TOTAL GLVFCO			14,000	318,660	214,000	214,000	214,000	14,000	14,000	14,000	14,000	1,044,660	
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	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			125,000	125,000	125,000	125,000					625,000		
48	SVFCO MagneGrip System Pro Upgrade (Includes GLVFCO)			14,000	13,220							27,220		
49	SVFCO Meeting Room Floor Sanding & Refinishing			5,500								5,500		
50	SVFCO Gear Washing Machine			16,000								16,000		
	SUB TOTAL SVFCO			301,600	273,220	140,000	140,000	210,931	85,931	85,931	85,931	85,931	1,424,474	
51	Public Safety Firefighter Turnout Gear Storage Racks			3,000								3,000		
52	Public Safety Firefighter Turnout Gear			18,600								18,600		
53	Radio Equipment/System Upgrade	\$88,417	ARPA Candidate	0	88,417	88,417						176,833		
54	Emergency Ser. - Oper Center-Reloc./ Enhancements	\$70,000	HVAC/Design STEEP - Dal ARPA	0								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 Upgrades	\$34,978	ARPA Candidate	0								0		
56	Gen Govt - Charter Commission			20,000								20,000		
57	Gen Govt - Salary Study			20,000								20,000		
	SUB-TOTAL GENERAL GOVT			40,000								40,000		
58	Sub Total, All Other			1,332,680	2,377,843	1,872,729	1,367,699	988,203	677,969	687,930	745,089	628,453	568,092	11,246,694
	TOTAL Capital and Principal and Interest			1,772,688	2,805,718	2,288,229	1,765,699	1,373,878	1,055,344	754,555	745,089	628,453	568,092	13,757,444