## Town of Salem



2022/2023 BUDGET Town Meeting May 4, 2022 7:00 PM

General Government: \$ 4,398,313

Board of Education: \$ 11,327,158

Capital Expenditures: \$ 998,830

\$ 16,724,301

## PROPOSED BUDGET SUMMARY 2022-2023

Department	Actual 2020-21	Budget 2021-22	Proposed Budget 2022-23	Increase, Amount \$\$	Increase % 21/22 VS 22/23
Department 100 Selectman	5,968	7,570	7,660	90	1.19%
Department 105 Salaries	1,179,176	1,329,665	1,397,875	68,210	5.13%
Department 110 ZEO/Bld. Official/Sanitarian	4,281	4,292	4,348	56	1.30%
Department 112 Town Clerk	15,645	16,883	16,884	1	0.01%
Department 114 Treasurer/Auditor/BOF	37,961	38,369	39,848	1,479	3.85%
Department 116 Assessor	19,162	21,100	21,100	0	0.00%
Department 118 Tax Collector	11,948	13,500	13,500	0	0.00%
Department 122 Registrar	11,539	10,802	14,760	3,958	36.64%
Department 126 Town Counsel	48,255	39,000	40,000	1,000	2.56%
Department 134 Town Office Operation	99,482	106,310	107,000	690	0.65%
Department 135 Municipal Bldg Main.	64,210	52,700	57,920	5,220	9.91%
Department 138 Employee Benefits	311,763	434,410	473,875	39,465	9.08%
Department 140 Utilities	130,131	155,592	165,790	10,198	6.55%
Department 152 Town Services	101,251	115,050	119,700	4,650	4.04%
Department 157 Regional Services	11,740	12,203	11,414	-789	-6.47%
Department 158 Library	37,725	38,210	39,475	1,265	
Department 210 Security	331,738	366,100	385,100	19,000	
Department 220/222 Salem Fire Department	164,299	174,110	180,041	5,931	3.41%
Department 230 Ambulance	46,507	46,685	28,804	-17,881	-38.30%
Department 240 Public Safety	107,900	126,650	123,000	-3,650	
Department 310 Public Works	254,324	266,160	276,060	9,900	
Department 410 Transfer Station	170,150	178,100	187,180	9,080	5.10%
Department 600 Economic Development	1,615	1,900	1,500	-400	-21.05%
Department 610 Inland Wetlands/ CC	1,067	3,350	3,600		
Department 630 Planning and Zoning	24,901	19,500	27,100		
Department 640 Zoning Board of Appeals	110	800 47,100	800 47,500		
Department 645 Recreation Commission	41,818 122,697	135,648	141,976		
Department 710 Municipal Insurance	949	1,000	1,000		
Department 810 Unanticipated Expenses Department 910 Interest Payments	95,063	82,063	133,500		
Department 910 Interest Payments Department 920 Principal Payable	325,000	325,000	330,000		
Department 920 Philicipal Payable Department 925 Capital Reserve Account	0	<u>525,000</u>	1		
Department 926 Open Space Land Acquisition		1	1		
Department 935 Revaluation	82,000	22,000			
Department 300 Nevaluation					
Gen Govt (Includes Capital Prin & Interest		4,191,824			
Capital	1,226,143	1,130,972	998,830		
BOE	10,949,395	11,050,886	11,327,158	276,272	2.50%
TOTAL EXPENDITURES	16,035,913	16,373,682	16,724,301	350,619	2.14%
Dept 91 Taxes	12,417,843	12,466,718	12,622,255	155,537	1.2%
Dept 92 Sta/Fed Grants	388,227	470,838	517,233	46,395	9.9%
Dept 92 Starred Grants Dept 93 Educa	2,513,955	2,528,750	2,528,749	(1)	<del></del>
Dept 93 Ludea  Dept 94 Lic & Permits	281,187	157,600	166,000		
Dept 95 Curr Services	50,752	22,900	26,250	3,350	
Dept 95 Curl Services  Dept 96 Town Money Rev	10,142	6,000	6,000	0,000	
Dept 97 Misc	46,776	27,500	28,000	500	<del></del>
Sept of Miles				044404	4.070/
TOTAL REVENUE	15,708,882	15,680,306	15,894,487	214,181	1.37%
RECONCILIATION					
Expenditures	16,035,913	16,373,682	16,724,301	350,619	2.14%
Revenues	15,708,882	15,680,306	15,894,487	214,181	1.37%
Surplus/Shortage	(327,031)	-693,376	To the Property of Section Control of		

Account	100 Selectman  Description	A =4=1	A =11	F (1)	D. Jan J		A1/	0()(======	· · · · · · · · · · · · · · · · · · ·
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of 3.15.22	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-100-201	Membership Fees	\$5,419	\$4,464	\$5,669	\$5,710	\$5,800	\$90	1.58%	SE CT Council of Govt/COST/CCM
5-100-301	Mileage	\$857	\$960	\$640	\$960	\$960	\$0		Mileage - First Selectman's travel
5-100-401	Other Expenses	\$641	\$545	\$64	\$900	\$900	\$0		Supplies
	Department total	\$6,917	\$5,968	\$6,373	\$7,570	\$7,660	\$90	1.19%	
Denartment	105 Salaries								
Account	Description	Actual	Actual	Expenditures	Budget	Budget	\$ Variance*	% Variance*	Comments and Clarifications
Account	Bookipton	2019-2020	2020-2021	2021-22 Budget As of Dec 2021	2021-2022	2022-2023	φ variance	70 Valiance	Comments and Clarifications
5-105-100	First Selectman	\$69,323	\$69,323	\$48,008	\$71,402	\$73,544	\$2,142	3.000%	
5-105-101	Admin. Assistants/Senior Liaison	\$32,097	\$34,232	\$24,260	\$38,540	\$45,684	\$7,144	18.537%	More hrs/duties
5-105-102	Town Clerk	\$51,816	\$54,021	\$37,194	\$54,837	\$56,482	\$1,645	3.000%	
-105-103	Town Clerk Assistants	\$9,060	\$15,387	\$13,555	\$15,980	\$18,960	\$2,980		More hrs/duties
-105-104	Tax Collector	\$48,878	\$53,987	\$24,439	\$54,837	\$56,482	\$1,645		
-105-105	Asst Tax Collector	\$34,148	\$37,030	\$17,688	\$28,986	\$19,240	-\$9,746		Reduced hrs
5-105-106	Assessor	\$53,241	\$54,024	\$37,705	\$55,006	\$75,000	\$19,994	36,349%	CCMA/1&2 Certified
i-105-107	Assessor Assts	\$23,942	\$25,885	\$22,246	\$25,326	\$18,214	-\$7,112	-28.082%	
5-105-108	Treasurer	\$18,790	\$19,701	\$13,539	\$20,430	\$21,043	\$613	3.000%	
-105-109	Financial/HR Administrative	\$54,066	\$56,854	\$41,112	\$55,366	\$75,000	\$19,634	35.462%	More duties/reporting/hrs
5-105-110	Reg. Of Voters	\$13,356	\$13,929	\$9,572	\$14,122	\$15,122	\$1,000	7.081%	Redistricting
5-105-111	ZEO/WEO/ Bld. Off.	\$38,793	\$38,974	\$32,469	\$48,234	\$49,681	\$1,447	3.000%	
i-105-113	Recording Secretaries	\$10,580	\$12,320	\$7,000	\$9,000	\$12,820	\$3,820	42.444%	Additional/lengthy meetings
5-105-114	Administrative Part time	\$11,799	\$12,396	\$12,679	\$12,872	\$13,258	\$386	2.999%	
5-105-115	Recreation Coordinator	\$9,661	\$10,191	\$10,343	\$11,100	\$14,000	\$2,900	26.126%	Additional programs
-105-116	Public Works	\$325,190	\$327,681	\$272,059	\$406,000	\$431,400	\$25,400	6.256%	Union Contract/Foreman
-105-117	Public Works Dir	\$16,229	\$16,925	\$11,631	\$17,388	\$0	-\$17,388	-100.000%	See PW Foreman above
-105-118	Public Works Summer Help	\$1,100	\$8,067	\$4,635	\$8,940	\$9,208	\$268	2.998%	
-105-119	On Call Program	\$45,410		\$0	\$0	\$0	\$0		Moved to Dept 240
-105-120	Fire Marshall/CP	\$26,903	\$21,944	\$12,870	\$22,430	\$23,103	\$673	3.000%	
-105-121	EMT/Maintenance	\$153,116	\$168,048	\$147,427	\$220,030	\$226,631	\$6,601	3.000%	Union Contract
5-105-123	Asst Library Staff	\$58,553	\$58,652	\$43,813	\$66,535	\$68,530	\$1,995	2.998%	PT staff
5-105-124	Head Librarian	\$61,119	\$62,778	\$43,337	\$64,304	\$66,233	\$1,929	3.000%	
5-105-125	Acting Selectman	\$0	\$6,828	\$6,000	\$8,000	\$8,240	\$240	3.000%	
June 1990 - Seither State (1990)	Department Total Animal Control Officer	\$1,167,170	\$1,179,176	\$893,581	\$1,329,665	\$1,397,875	\$68,210	5.1%	
Union Contracts -	account for 470/ of Powell Dublic Maria 2 51470								
Union Contracts a	ccount for 47% of Payroll-Public Works& EMT/N	naintainers							

Department	110 Building Official/Sanitarian								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-110-402	Bldg. Official Expenses	\$2,520	\$4,281	\$2,737	\$4,292	\$4,348	\$56	1.30%	Office Supplies, Inspection Supplies, Memberships, Building Official Mileage Field & Code books
	Department Total	\$2,520	\$4,281	\$2,737	\$4,292	\$4,348	\$56	1.30%	3
	112 Town Clerk								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-112-143	Vital Statistics	\$30	\$60	\$25	\$0	\$0	\$0	0.00%	Vital fees to Other Towns/Qu pmts to CT DPH
5-112-303	Conf/Mileage/Dues	\$1,322	\$1,271	\$649	\$1,550	\$1,400	-\$150		CTCA & NL County Dues , NE Assn. of Clerks , Clerk Conference, CM Convention, Education
5-112-433	Ledgers (Books)	\$14,265	\$14,314	\$10,059	\$15,333	\$15,484	\$151	0.98%	NewVision software & Annual Audit & Review of Land Records, Archival Supp& Restora, Microflim&Scanning and maps Film storage, Map machine maint.
	Department Total	\$15,617	\$15,645	\$10,733	\$16,883	\$16,884	\$1	0.01%	
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Department	114 Treasurer/Auditor/BOF								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-114-204	Contract (Auditor)	\$38,297	\$36,789	\$0	\$36,789	\$38,268	\$1,479	3.86%	Auditor, CPA Services
5-114-304	Mileage	\$122	\$0	\$193	\$280	\$280	\$0	0.00%	Mileage/Treas/ HR /Finance
5-114-454	Expenses/Town Report	\$500	\$1,172	\$3,000	\$1,300	\$1,300	\$0	0.00%	Producing Town Report (limited printed copies due to availability online) Classes\ workshops for Treas/HR/Finance
	Department Total	\$38,919	\$37,961	\$3,193	\$38,369	\$39,848	\$1,479	3.85%	
Department	116 Assessor								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-116-205	Bd. of Assessment Appeals	\$1,491	\$617	\$304	\$1,900	\$1,000	-\$900	-47.37%	Advertising /mailings
5-116-305	Conf/Mileage/Dues	\$1,845	\$1,830	\$1,431	\$2,300	\$2,000	-\$300	-13.04%	For education, dues and training. Mandatory for Assessor to maintain certification. CED/NADA Pricing Guides.
5-116-405	Binding/DMV Expenses	\$1,305	\$1,785	\$1,366	\$1,950	\$1,950	\$0	0.00%	This covers Grand List Binding and the DMV Program. New investigative tool LexisNexis
5-116-435	Ledgers /Mapping	\$3,935	\$2,247	\$0	\$10,450	\$2,013	-\$8,437	-80.74%	For software licensing (Vision) and Professional Services used for revising maps and ledgers/GEC Sys/Arc GIS
5-116-436	Vision 8 Software System	\$21,418	\$12,682	\$13,616	\$4,500	\$14,137	\$9,637	214.16%	Software Maint. Fee includes back-up to Cloud
	Department Total	\$29,994	\$19,162	\$16,717	\$21,100	\$21,100	\$0	0.00%	

Department	118 Tax Collector								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-118-306	Conf/Mileage/Dues	\$2,121	\$1,640	\$1,352	\$2,450	\$2,450	\$0	0.00%	NE Regional Conf., 2.5days, CTX Annual Conf., 2.5days, Dues, Spring & Fall Meetings, Mileage for Certification classes
5-118-406	Supplies	\$2,139	\$1,723	\$408	\$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	\$9,140	\$8,335	\$974	\$9,000	\$9,000	\$0	0.00%	Tax Bill & Rate Book Paper, Rate Book Binding, Walsh Web Maint., LexisNexis
5-118-466	DMV Expenses	\$250	\$250	\$0	\$250	\$250	\$0	0.00%	DMV Online Service fee
	Department Total	\$13,650	\$11,948	\$2,734	\$13,500	\$13,500	\$0	0.00%	
Department '	  22 Registrar								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-122-207	Election Workers	\$1,651	\$5,584	\$1,428	\$3,440	\$5,755	\$2,315	67.30%	Election workers include primaries, elections & referendum.
5-122-307	Conf/Mileage/Dues	\$597	\$705	\$461	\$3,217	\$3,405	\$188	5.84%	Conferences/mileage/dues- Registrar Training/ Continuing Education
5-122-407	Other Expenses	\$1,435	\$360	\$33	\$400	\$400	\$0	0.00%	Copier maint. Toner, ballot pens
5-122-457	Election Expenses	\$3,622	\$4,831		\$3,645		\$1,455	39.92%	Memory cards, Ballot Printing, etc
5-122-467	Canvass Expenses	\$60	\$60	\$0	\$100	\$100	\$0	0.00%	Canvass exps
	Department Total	\$7,365	\$11,539	\$6,651	\$10,802	\$14,760	\$3,958	36.64%	

<b>Department</b>	126 Town Counsel								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-126-202	Labor Relations	\$25,221	\$5,610	\$358	\$4,000	\$4,000	\$0	0.00%	Contract Negotiation/Labor issues
5-126-208	Town Issues	\$28,879	\$42,645	\$32,339	\$35,000	\$36,000	\$1,000	2.86%	Town's legal issues
	Department Total	\$54,100	\$48,255	\$32,697	\$39,000	\$40,000	\$1,000	2.56%	
Department	134 Town Office Operation								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-134-209	Misc. Services	\$312	\$325	\$396	\$400	\$400	\$0	0.00%	
5-134-211	Town/Commission Printing	\$1,143	\$1,252	\$584	\$1,700	\$1,500	-\$200	-11.76%	Town stationary and envelopes
5-134-212	Town/Commission Advertising	\$3,701	\$3,150	\$3,242	\$5,000	\$4,000	-\$1,000	-20.00%	Legal Notices-Required
5-134-249	Copier Cost	\$8,381	\$10,027	\$7,770	\$8,500	\$10,000	\$1,500	17.65%	CBS printers/Supp, Map printer, Delage-lease , A&A Maintenance
5-134-259	Cleaning Services and supplies	\$546	\$3,089	\$2,390	\$5,250	\$3,000	-\$2,250	-42.86%	Town Hall/Library, Center School
5-134-269	Water Treatment	\$4,918	\$5,675	\$5,064	\$4,800	\$5,800	\$1,000	20.83%	Culligan-Libr, TOB, PW WB Crystal Rock, Allston Cleaning Supp
5-134-299	Computer Expense	\$37,798	\$51,198	\$58,993	\$52,860	\$54,000	\$1,140	2.16%	Computer Services, Yucatech, Comcast, Virtual Town Hall, Gov Website, Walsh Gems Financial
5-134-409	Office Supplies	\$9,849	\$7,151	\$5,760	\$8,000	\$8,300	\$300	3.75%	Office supplies
5-134-479	Payroll Service	\$9,279	\$7,874		\$8,000	\$8,200	\$200	2.50%	Payroll Services
5-134-499	Postage	\$11,512	\$9,742		\$11,800	\$11,800	\$0	0.00%	Mailing-Postage for Library, TOB, Tax Collector, Delinquent Taxes, Assessor
	Department Total	\$87,439	\$99,482	\$86,189	\$106,310	\$107,000	\$690	0.65%	

<b>Department</b>	135 Municipal Building Mair	ntenance							
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-135-210	Maintenance Contracts	\$8,340	\$7,372	\$9,991	\$9,900	\$10,320	\$420	4.24%	Contract - Library's HVAC Town Hall HVAC
5-135-608	Exterminator Services	\$2,876	\$2,180	\$3,287	\$2,700	\$3,200	\$500	18.52%	Waltham Services-TOB/SFC/GLVCO/Library
5-135-609	Building Maintenance	\$44,642	\$50,201	\$30,831	\$36,600	\$39,900	\$3,300	9.02%	Maintaining of all Town buildings
5-135-6135	Quarterly Water Testing	\$5,878	\$4,457	\$1,815	\$3,500	\$4,500	\$1,000	28.57%	Quarterly required testing on town owned water systems
	Department Total	\$61,736	\$64,210	\$45,924	\$52,700	\$57,920	\$5,220	9.91%	
Danarimani	420 Employee Deposits								
	138 Employee Benefits								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-138-800	FICA (ER Portion)	\$70,609	\$75,179	\$56,662	\$80,227	\$83,436	\$3,209	4.00%	FICA (ER portion)
5-138-801	Medicare (ER Portion)	\$16,512	\$17,582	\$13,252	\$18,762	\$19,512	\$750	4.00%	Medicare (ER Portion)
5-138-802	Insurance (PHS & BC Dent)	\$138,607	\$165,592	\$184,801	\$261,440	\$295,427	\$33,987	13.00%	Health Insur Increase - 1 Retiree
5-138-803	Pension	\$42,717	\$49,010	\$36,860	\$64,731	\$67,000	\$2,269	3.51%	Pension
5-138-804	Unemployment	\$2,881	\$0	\$0	\$1,000	\$500	-\$500	-50.00%	Unemployment
5-138-805	Firemen Awards	\$8,800	\$4,400	\$0	\$8,250	\$8,000	-\$250	-3.03%	Emer Service Stipends, Fireman Awards, FF Ge
	Department Total	\$280,126	\$311,763	\$291,575	\$434,410	\$473,875	\$39,465	9.08%	
**Projections from	n Health Insurance 13% increase								
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Department	140 Utilities								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-140-700	Telephone TOB	\$8,206	\$5,601	\$4.084	\$7.000	\$6,800	-\$200	-2.86%	
-140-702	Telephone Library	\$2,535	\$2,572	\$2,425	\$2,400	\$3,400	\$1,000	41.67%	
-140-703	Telephone GLFCO	\$2,710	\$2,649		\$2,900	\$2,200	-\$700	-24.14%	
-140-704	Telephone SVFCO	\$1,760	\$3,754	\$2,107	\$2,800	\$3,000	\$200	7.14%	
-140-706	Telephone Transfer Station	\$539	\$586		\$650	\$790	\$140	21.54%	
-140-707	Mobile Phone PW/TOB	\$2,699	\$2,522		\$4,000	\$4,000	\$0	0.00%	······································
-140-708	Mobile Phone SVFC	\$3,195	\$1,618		\$2,300	\$1,500	-\$800	-34.78%	
i-140-709	Heat. Center School	\$566	\$1,352		\$900	\$1,170	\$270	30.00%	
-140-710	Heat TOB	\$4,780	\$6,915		\$7,900	\$9,085	\$1,185	15.00%	
-140-712	Heat New Library	\$11,703	\$7,936		\$11,000	\$12,650	\$1,650	15.00%	
-140-713	Heat GLVFCO	\$4,244	\$6,765		\$6,100	\$7,015	\$915	15.00%	
-140-714	Heat SVFCO	\$5,078	\$6,212		\$7,100	\$8,165	\$1,065	15.00%	
-140-715	Heat Public Works	\$4,193	\$5,764	\$6,406	\$6,200	\$7,130	\$930	15.00%	
-140-720	Electricity TOB	\$12,441	\$12,187	\$8,193	\$13,980	\$13,980	\$0	0.00%	
-140-721	Electricity Old Library	\$561	\$543		\$600	\$600	\$0	0.00%	
-140-722	Electricity New Library	\$9,246	\$16,063	\$12,766	\$14,900	\$14,900	\$0	0.00%	
-140-723	Electricity GLVFCO	\$7,221	\$7,545	\$5,280	\$7,800	\$7,800	\$0	0.00%	
-140-724	ElectriciSVFCO	\$6,756	\$7,815		\$9,200	\$9,000	-\$200	-2.17%	
-140-725	Electricity PW	\$11,227	\$9,665	\$8,494	\$11,000	\$11,000	\$0	0.00%	
-140-726	Electricity Transfer Station	\$2,951	\$2,924		\$3,200	\$3,200	\$0	0.00%	
-140-727	Electricity Rec Fields	\$1,753	\$1,733	\$1,115	\$1,980	\$1,980	\$0	0.00%	
-140-730	Gas/Fuel Security/Fire Marshal	\$668	\$102		\$600	\$690	\$90	15.00%	
-140-733	Gas/Fuel GLVFCO/Ambulance	\$5,920	\$3,725	\$3,034	\$7,000	\$8,050	\$1,050	15.00%	
-140-733	GAS/Fuel SVFCO	\$4,235	\$1,850	\$1,409	\$4,100	\$4,715	\$615	15.00%	
-140-734	Gas/Fuel PW	\$18,157	\$11,733	\$7,256	\$19,982	\$22,970	\$2,988	14.95%	
1000	Department totals	\$133,344	\$130,131	\$100,395	\$155,592	\$165,790	\$10,198	6.55%	

	152 Town Services								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-152-810	Historical Society	\$600	\$660	\$0	\$300	\$300	\$0	0.00%	Donation
5-152-811	Cemeteries	\$31	\$0	\$900	\$1,000	\$1,000	\$0	0.00%	Donation
5-152-812	Senior Services	\$6,720	\$9,464	\$4,345	\$11,840	\$13,960	\$2,120	17.91%	Senior Transport services program, Senior Donation, Expanded activities
5-152-813	Gardner Lake Authority	\$8,000	\$10,000	\$2,000	\$10,000	\$11,000	\$1,000	10.00%	Water Quality/Police Patrol
5-152-814	Health Services	\$42,902	\$25,698	\$39,247	\$34,520	\$34,520	\$0	0.00%	Uncas Health District/Health Services
5-152-815	Memorial Day	\$122	\$204	\$0	\$600	\$600	\$0	0.00%	Memorial Day
5-152-816	Pavilion/Community Events and "Our Town Salem"	\$5,291	\$2,947	\$1,557	\$3,500	\$3,500	\$0	0.00%	"Our Town" quarterly distribution
5-157-000	ACO Agreement - new in 2016-17	\$10,431	\$11,620	\$6,332	\$13,290	\$13,820	\$530	3.99%	Animal Control Regionalized with Montville
5-152-826	Planning Services	\$21,578	\$40,658	\$20,823	\$40,000	\$41,000	\$1,000	2.50%	SCCOG Agreement
	Department Total	\$95,675	\$101,251	\$75,204	\$115,050	\$119,700	\$4,650	4.04%	
Department	157 Regional Services								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-157-820	Women's Center/Safe Futures	\$700	\$700	\$750	\$700	\$700	\$0	0.00%	Donation
5-157-821	T.V.C.C.A.	\$1,000	\$1,000	\$1,000	\$1,000	\$1	-\$999	-99.90%	Donation
5-157-822	Adult Ed	\$4,160	\$4,122	\$0	\$4,400	\$4,400	\$0	0.00%	Reimbursement from the State/pass through BOE
5-157-824	Regional Probate	\$3,219	\$3,465	\$3,313	\$3,650	\$3,860	\$210	5.75%	Salem %
5-157-825	SECTER	\$1,453	\$1,453	\$1,453	\$1,453	\$1,453	\$0	0.00%	Dues
5-157-828	Homeless Shelter	\$0	\$1,000		\$1,000	\$1,000	\$0	0.00%	Regional Allocation
	Department Total	\$10,532	\$11,740	\$6,516	\$12,203	\$11,414	-\$789	-6.47%	

	: 158 Library						
Actual 2020-2021	Description Actu 2019-2	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
	Equipment						(3) Computers @ \$1000 each for Computers: SAAD4ULT04, SAADULT02, replace ACER laptop, Anti virus Deep Freeze, LibDatar/Ninite, BiblioComp Sev&Repr, TechSoup, Leases, Microsoft Lic, Copier/Printer Maint., Supp, Unanticipated Repairs
\$10,734		\$3,164	\$7,300	\$8,300	\$1,000	13.70%	
\$681	Conf/Mileage/Dues	\$709	\$1,400	\$1,200	-\$200	-14.29%	ALA & CLC Membership & workshops/conf.
\$1,698	Other Expenses	\$1,051	\$2,000	\$2,000	\$0	0.00%	CT CEN Internet, Misc Exps
\$2,433	Supplies	\$2,688	\$3,700	\$3,700	\$0	0.00%	Library Supplies
\$16,695	Circulation Materials	\$9,911	\$18,150	\$18,450	\$300	1.65%	Books, movies, media, Overdrive, LP, etc Junior Library Guild, children's book subscription WT Cox Periodical Subs, Hoopla, JobNow database
\$5,484	Biblomation Service Fees	\$5,654	\$5,660	\$5,825	\$165	2.92%	Bibliomation Annual Contract (Circ. & Catalogin Network)
\$37,725	Department Total	\$23,177	\$38,210	\$39,475	\$1,265	3.31%	
	210 Security						
Actual 2020-2021	Description Actu-2019-2	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
\$9,395	Equipment	\$7,904	\$1,500	\$1,500	\$0	0.00%	Radio, batteries
\$319,204	Resident Troopers	\$2,507	\$363,000	\$382,000	\$19,000	5.23%	Reflects State of CT cost-share to Towns paying 85% of full Salary and Benefits
\$1,983	Other Expenses (Supplies)	\$0	\$800	\$800	\$0	0.00%	Office supplies
\$1,156	Maintenance		\$800	\$800	\$0	0.00%	Speed signs
	Department Total \$	\$10,411	\$366,100	\$385,100	\$19,000	5.19%	
		\$331,738					

Department 2	20 Gardner Lake Fire Company	,			•				
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-220-436	Chief's Account	\$627	\$1,442	\$502	\$2,500	\$2,500	\$0	0.00%	Mileage, meetings, and training Subscriptions Dues and permits
	DEPT TOTAL	\$627	\$1,442	\$502	\$2,500	\$2,500	\$0	0.00%	

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Department 2	222 Salem Fire Department								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-222-013	GLVFC Equipment	\$4,161	\$6,885	\$915	\$3,500	\$2,750	-\$750	-21.43%	Replacement & Equipment Hand tools/power tools
5-222-018	SVFC Equipment	\$8,942	\$5,822	\$1,991	\$6,500	\$5,750	-\$750	-11.54%	FAST Team Supplies, Misc. Firefighter Equipment, flashlights, hand tools
5-222-217	GLVFC Professional Fees	\$3,479	\$3,178	\$532	\$3,400	\$3,250	-\$150	-4.41%	Legal Atty /Anti Virus Prog/Computer Rep & Main
5-222-218	SVFC Professional Fees	\$5,935	\$3,979	\$2,712	\$4,200	\$4,000	-\$200	-4.76%	Copier&supp/MVR/IAR, Computer backup
5-222-222	SVFC Physicals	\$2,823	\$2,315		\$5,000	\$4,000	-\$1,000	-20.00%	Member Physicals
5-222-225	GLVFC Physicals	\$3,571	\$666	\$675	\$6,000	\$5,000	-\$1,000	-16.67%	Annual NFPA/DOT CDL, members physicals, shots and co pay reimbursement
5-222-437	Supplies (Medical) SVFC (Covid Reimburs.)	\$2,840	-\$1,417	\$823	\$1,200	\$1,500	\$300	25.00%	Misc Supplies, ballistic vest
5-222-438	Chief's Account	\$2,550	\$2,832	\$2,138	\$3,000	\$2,500	-\$500	-16.67%	Fuel/Maint./Equipment/lights/siren repair
5-222-477	SVFC Expendables	\$4,878	\$4,148		\$5,500	\$5,250	-\$250	-4.55%	Cleaning Supp/toilet supp/paper goods/batteries
5-222-478	GLVFC Expendables	\$3,762	\$5,168		\$3,700	\$3,450	-\$250	-6.76%	Oil Dry, Haz-mat Pads, toilet tissue, paper towels, cleaning supplies, Water treatment system
5-222-518	SVFC Training	\$6,748	\$4,555	\$5,081	\$7,800	\$7,300	-\$500	-6.41%	Firefighting Training, FAST Team Training, and EMS Training/Management
5-222-517	GLVFC Training	\$4,658	\$6,145	\$2,470	\$8,000	\$7,500	-\$500	-6.25%	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, supp
5-222-529	SVFC Insurance	\$27,520	\$26,455	\$28,042	\$30,000	\$30,000	\$0	0.00%	Building, Auto, Sickness & Health
5-222-527	GLVFC Insurance	\$26,975	\$27,412	\$26,903	\$27,000	\$31,256	\$4,256	15.76%	Emergency Veh/Gen Liab Sta 27
5-222-432	GLVFC Fire Wells	\$0	\$549	\$233	\$1,000	\$2,000	\$1,000	100.00%	Install and maintain fittings and equip.
5-222-618	SVFC Repair/ Maintenance of Equipment	\$21,951	\$26,909	\$27,120	\$21,000	\$21,000	\$0	0.00%	Equipment Maint small Engines, computer & motor repairs, Veh batteries, Aerial service, pump service, meter maint., Ladder tires & Hurst tool service
5-222-612	GLVFC Vehicle Maintenance	\$8,584	\$12,720	\$3,559	\$8,500	\$16,500	\$8,000	94.12%	Prev repair/maint/Engine tank 127/Tanker 127/Forestry 127/Portable pumps
5-222-619	SVFC Testing	\$5,791	\$5,101	\$3,149	\$5,500	\$4,500	-\$1,000	-18.18%	Ladder Testing, SCBA Flow Testing, Compressor service & Air testing, Extinguishers
5-222-614	GLVFC Testing	\$10,959	\$8,415	\$1,431	\$8,975	\$8,975	\$0	0.00%	Annual NFPA /DOT OSHA Testing, SCBA pump hose, CO meters, Scott meter
5-222-622	SVFC Radio Repair	\$4,161	\$5,987	\$0	\$5,000	\$3,200	-\$1,800	-36.00%	Portable radios, Radio repairs, radio batteries, Alpha pagers, voice pager repairs
5-222-629	GLVFC Radio Repair	\$208	\$1,724	\$526	\$3,500	\$4,525	\$1,025	29.29%	Emerg. Lights & Radios & sirens/Install and repair portable radio batts & replacement
5-222-829	GLVFC Building Maintenance	\$0	\$3,309	\$5,664	\$3,335	\$3,335	\$0	0.00%	Building maintenance: Repair services, OH doors Maint Agreement
	Department Total							Page 100 and 1	
		\$160,496	\$162,857	\$118,502	\$171,610	\$177,541	\$5,931	3.46%	
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Department 2	230 Ambulance								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-230-019	Equipment	\$7,533	\$12,697	\$5,067	\$6,385	\$5,385	-\$1,000	-15.66%	Rope Rescue replacement, hand tools, tool batt's/Water Rescue PPE /Safety /Gurney batteries/Cold Water rescue PPE/safety harnesses/Equipment
5-230-519	Training	\$6,327	\$9,969	\$3,395	\$9,800	\$8,950	-\$850	-8.67%	In-service EMS train, EMT Bridge, EMR Classes, Training material, Copies
5-230-531	Insurance	\$5,438	\$5,448	\$5,301	\$8,500	\$4,244	-\$4,256	-50.07%	Vehicle Liability, Errors and Omissions, deductibles
5-230-605	Biohazard Transportation	\$88	\$0	\$0	\$700	\$700	\$0	0.00%	Supp, BioHazard transportation, Salem School, GL Fire, SV Fire
5-230-623	Radio Repair	\$3,517	\$558	\$447	\$3,500	\$1,950	-\$1,550	-44.29%	Installation/Repair/portable batteries, replacemen antennae's, officer vehs, pagers
5-230-624	Repair/Maintenance of Equipment	\$22,074	\$15,795	\$13,116	\$16,000	\$5,775	-\$10,225	-63.91%	Prev. Maint & Repair/ Brakes Rescue127/ Servic 127/Marine 127 /Util 127/Trailer maint. maxi can replacement
5-230-919	Uniforms	\$42	\$2,040	\$497	\$1,800	\$1,800	\$0	0.00%	Staff uniforms
	Department Total	\$45,019	\$46,507	\$27,823	\$46,685	\$28,804	-\$17,881	-38.30%	
Department 2	240 Public Safety								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-240-020	Communication Equipment	\$8,476	\$11,820	\$2,681	\$8,000	\$8,000	\$0	0.00%	Emergency communications equipment and tower maint.
5-240-220	911 Emergency Contract	\$27,721	\$18,063	\$15,248	\$21,200	\$23,000	\$1,800	8.49%	911 Contract/required expenses
5-240-420	Fire Marshall Expense	\$4,214	\$5,776	\$2,237	\$3,600	\$3,600	\$0	0.00%	Books, investigation, inspection supplies, training uniforms, fire prevention materials for new PSAP
5-240-421	Civil Preparedness Expense	\$7,854	\$9,847	\$10,766	\$12,400	\$12,400	\$0	0.00%	Emergency equipment and supplies
5-240-625	Alarm Maintenance	\$11,110	\$7,013		\$7,000	\$7,000	\$0		Alarm Maintenance for all buildings
5-240-920	Fire Police	\$1,273	\$1,896	\$3,097	\$5,000	\$5,000	\$0	0.00%	Radio/Rep Maint/Materials
5-240-921	Fire Training Building	\$1,030	\$0		\$1,600	\$1,500	-\$100		Expenses for Fire Training Building maint.
5-240-960	Gear-FF/EMT		\$6,235	\$5,843	\$17,850	\$12,500	-\$5,350	0.00%	Required Gear for Paid FF/EMT
5-240-970	On-Call Nominal Fee	\$0	\$47,250		\$50,000	\$50,000	\$0		Restructure from Dept 105 -Volunteer Nominal Fees
	Department Total	\$61,678	\$107,900	\$84,300	\$126,650	\$123,000	-\$3,650	-2.88%	

Department	310 Public Works								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-310-021	Small & Gas Power Equipment	\$10,464	\$6,609	\$5,468	\$9,200	\$9.200	\$0	0.00%	All small electric and gas power equipment
5-310-023	Repair/Maint.Vehicles	\$79,043	\$81,201	\$49,705	\$64,500		\$0		Maintenance of all PW vehicles
5-310-026	Mech/Equip/Tools	\$15,563	\$5,197	\$10,403	\$10,000		\$0		Mechanic tools, equipment and fuel pump maint.
5-310-439	Materials	\$21,948	\$7,339	\$20,416	\$23,000	\$23,000	\$0	0.00%	All oth Supp, Consumables, traffic signs, safety equip, etc.
5-310-441	Snow Removal Supplies	\$23,471	\$52,305	\$35,689	\$66,210	\$67,610	\$1,400	2.11%	Cost for treated salt/sand
5-310-633	Field Maintenance	\$22,409	\$28,945	\$2,267	\$14,600	\$20,000	\$5,400	36.99%	Park&Rec fields
5-310-634	Oil/Road Repairs	\$55,064	\$64,075	\$33,317	\$67,000	\$70,000	\$3,000	4.48%	Maintenance/spot repairs, drainage & tree removal on all town roads
5-310-921	Engineering	\$12,676	\$2,431	\$4,600	\$4,800	\$4,900	\$100	2.08%	Engineering primarily for road work/issues
5-310-923	Uniforms, Meals and Supplies	\$4,699	\$6,222	\$5,501	\$6,850	\$6,850	\$0	0.00%	Clothing and OT meal allowance, DOT test, school and seminars
	Department Total	\$245,337	\$254,324	\$167,366	\$266,160	\$276,060	\$9,900	3.72%	
Department Account	410 Transfer Station  Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-410-241	Management Contract	\$62.868	\$64,125	\$49,056	\$69,000	\$70,380	\$1,380	2.00%	Contract
5-410-442	Operating Costs	\$390	\$3,139		\$3,900		-\$400	-10.26%	Cost of DEEP permits, additional employees for Amnesty day, misc supplies, IE passes, flyers, OC recyclable programs
5-410-541	Trash Bags	\$12,602	\$5,768	\$5,600	\$10,000	\$11,600	\$1,600	16.00%	Revenue off sets expense
5-410-627	Maintenance and Improvements	\$5,600	\$15,523	\$1,690	\$4,000	\$5,000	\$1,000	25.00%	General Maintenance of site
5-410-628	Water Testing	\$4,199	\$4,663		\$4,300		\$0	0.00%	DEEP requirements
5-410-922	Engineering	\$1,619	\$0		\$2,000		\$0	0.00%	Cost of Permit changes
5-410-931	Bulky Waste Tipping	\$5,553	\$6,879		\$6,500		\$1,300	20.00%	
5-410-932	Trash Tipping (CRRA)	\$30,484	\$30,314		\$32,000		\$1,500	4.69%	
5-410-933	Trash Hauling	\$8,208	\$5,798		\$8,000		\$1,600	20.00%	
5-410-935	Bulky Waste Hauling	\$3,843	\$5,242		\$5,500		\$1,100	20.00%	
5-410-935	Recyclable Hauling	\$24,518	\$26,727	\$13,318	\$28,000		\$0		Cost of Recyclables
5-410-936	Toxic Waste	\$3,963	\$1,972		\$4,900	\$4,900	\$0	0.00%	
	CFC Evacuation Response	\$0	\$0				\$0	0.00%	
5-410-937			THE RESERVE AND THE PARTY OF TH						
5-410-937	Department Total	\$163,847	\$170,150	\$108,725	\$178,100	\$187,180	\$9,080	5.10%	
5-410-937 Dept 410-Transfer	Department Total	\$163,847	\$170,150	\$108,725	\$178,100	\$187,180	\$9,080	5.10%	
Dept 410-Transfer		\$163,847	\$170,150	\$108,725	\$178,100	\$187,180	\$9,080	5.10%	

Department	600 Economic Development								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-600-223	Consulting	\$0	\$500	\$0	\$500	\$0	-\$500	-100.00%	Consultant
5-600-323	Dues & Education	\$0	\$0		\$100	\$100	\$0	0.00%	EDC-related Classes
5-600-498	Mailings & Materials	\$564	\$1,115		\$1,300	\$1,400	\$100		Promotional Materials
	Department Total	\$564	\$1,615	· · · · · · · · · · · · · · · · · · ·	\$1,900	\$1,500	-\$400	-21.05%	
Department	610 Inland Wetlands Conservat	ion Commiss	ion						
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-610-261	Legal Service	\$0	\$0	\$0	\$1,300	\$1,500	\$200	15.38%	Written opinions, research, appearance in court at meetings as necessary/prep as necessary
5-610-324	Conferences	\$0	\$0	\$0	\$200	\$200	\$0	0.00%	Seminars/workshops, memberships, and subscriptions
5-610-523	GIS Expenses	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%	Software and hardware as necessary
5-610-525	WEO Mileage	\$108	\$67	\$199	\$100	\$150	\$50	50.00%	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	\$1,108	\$1,067	\$1,199	\$3,350	\$3,600	\$250	7.46%	

Account	630 Planning and Zoning Comm  Description	Actual	Actual	Expenditures	Budget	Budget	\$ Variance*	% Variance*	Comments and Clarifications
Account	Description	2019-2020	2020-2021	2021-22 Budget As of Dec 2021	2021-2022	2022-2023	ф variance	76 Validitie	Comments and Clarifications
5-630-224	Legal Services	\$11,780	\$20,221	\$10,185	\$10,000	\$20,000	\$10,000	100.00%	Consultations, court documents & reviews, telephonic & written corresp, and in court time as necessary
5-630-325	ZEO Mileage/exp.	\$52	\$393	\$0	\$1,000	\$1,000	\$0	0.00%	ZEO Mileage
5-630-425	Other	\$1,204	\$1,231	\$1,267	\$1,500	\$1,500	\$0	0.00%	Seminars, Training, and Membership dues
5-630-430	Planning of Conservation & Development	\$0	\$807	\$0	\$5,000	\$3,000	-\$2,000	-40.00%	Dev. Costs, outreach, postage, copying
5-630-924	Engineering		\$2,249	\$214	\$2,000	\$1,600	-\$400	-20.00%	Consult, Site verification, Drawing/Plan reviews, plan prep., Doc reviews/Telephonic/Written/Corrrespond/Court time
	Department Total	\$13,036	\$24,901	\$11,666	\$19,500	\$27,100	\$7,600	38.97%	
Department	640 Zoning Board of Appeals								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-640-226	Zoning Board of Appeals	\$110	\$110	\$154	\$800	\$800	\$0	0.00%	As needed for books, classes, and mileage
	Department Total	\$110	\$110	\$154	\$800	\$800	\$0	0.00%	
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Account	645 Recreation Commission  Description	Actual	Actual	Expenditures	Budget	Dudgat	\$ Variance*	% Variance*	Comments and Clarifications
Account	Description	2019-2020	2020-2021	2021-22 Budget As of Dec 2021	2021-2022	Budget 2022-2023	\$ variance	70 Variance	Comments and Clarifications
5-645-645	Maintenance	\$4,589	\$17,295	\$9,886	\$11,500	\$13,000	\$1,500	13.04%	Field and Facilities repairs/clay court repairs/maintenance, trail repair/maint.
5-645-927	Salem Recreation Association Programs	\$12,072	\$18,110	\$1,978	\$11,300	\$11,300	\$0	0.00%	League & sports program expenses, onsite sanitation stations
5-645-928	Holiday Activities	\$692	\$633	\$689	\$2,800	\$1,200	-\$1,600	-57.14%	Tree lighting/Easter program/Halloween program
5-645-929	Community Out Reach/Appropriated Exp.	\$1,969	\$548	\$1,728	\$1,500	\$2,000	\$500	33.33%	Dues, Conferences, Service Projects, mileage
5-645-945	Week-end Access	\$0	\$0		\$5,000	\$5,000	\$0	0.00%	Provide services for wk end programs at school
5-645-946	Fee Base Activities	\$8,280	\$5,232	\$11,873	\$15,000	\$15,000	\$0	0.00%	
	Department Total	\$27,602	\$41,818	\$26,154	\$47,100	\$47,500	\$400	0.85%	
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<b>Department</b>	710 Municipal Insurance								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-710-571	Insurance	\$121,442	\$119,602	\$90,899	\$126,558	\$132,886	\$6,328	5.00%	Gen Liability/Property/ Workers Compensation, Insur/Buildings except School
5-710-572	Insurance	\$525	\$3,095	\$2,737	\$9,090	\$9,090	\$0	0.00%	Bonds/Crime/Cyber Policy
	Department Total	\$121,967	\$122,697	\$93,636	\$135,648	\$141,976	\$6,328	4.67%	
		<u>                                     </u>		i		145-2411-110-12-42-110-110-12-12-12-12-12-12-12-12-12-12-12-12-12-			

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

Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-920-000	School Bond Payment	\$325,000	\$325,000	\$325,000	\$325,000	\$330,000	\$5,000	1.54%	School Bond Pmt
5-920-994	ELHS Debt	\$86,705	\$0	\$0	\$0		\$0	0.00%	ELHS Debt Service
	Department Total	\$411,705	\$325,000	\$325,000	\$325,000	\$330,000	\$5,000		
<u>Department</u>	925 - Capital Reserve Account								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
5-925-0010	Transfers to CIP	\$1	\$0	\$0	\$0	\$1	\$1	0.00%	
5-925-000	Appropriation	\$0	\$0	\$0	\$1		\$0	0.00%	Reserve account for future capital expenses
	Department Total	\$1	\$0	\$0	\$1	\$1	\$1	0.00%	

Department	926 Open Space Land Acqu	isition Fund							
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
926-95-10	Open Space Fund	\$0	\$0	\$0	\$1	\$1	\$0	0.00%	
926-95-11	Land Acquisition Fund	\$0	\$0	\$0	\$0		\$0	0.00%	
	Department Total	\$0	\$0	\$0	\$1	\$1	\$0	0.00%	
<u>Department</u>	935 Revaluation								
Account	Description	Actual 2019-2020	Actual 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
935-95-10	Appropriation	\$0	\$82,000	\$0	\$22,000	\$1	-\$21,999	-100.00%	Reval completed 20-21
	Department Total	\$0	\$82,000	The second section of the second seco	\$22,000		-\$21,999	-100.00%	
	Next Revaluation								
				l					

	<u> partment - Capital Expenditure</u>	s							
Account	Description	Budget 2019-2020	Budget 2020-2021	Expenditures 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
OE	Replace 1994 Roof & AC Units	\$152,000			\$0				
OE	Replace Milestone Video Recording Server				\$52,860	ALONE OF THE PARTY			
OE	Fuel Tank Replacement		\$155,000		\$0				
OE	Clock System		\$17,500		\$17,933				
OE	Traffic Signals				\$0	\$16,490			
OE	Independant Technology Analysis(Previously Tech Purchases)		\$100,000		\$20,000	\$109,768			
OE Library	Carpet Replacement				\$23,001				
OE	Teacher Retirement Plan		\$125,000		\$0				
own Library	HVAC Fuel Replacement Sys		\$200,000		\$85,000				
own Library	Fuel Tanks		\$5,000		\$0				
tecreation	Disc Golf				\$23,499				
ecreation	Vol Park				\$0				
W	Fuel Tanks		\$37,077		\$80,000	\$76,000			
W	Bucket Truck				\$155,000				
W	Commercial Mower	\$22,602							
W	Pick up Truck	\$28,308							
W	PW Snow/Plow Truck #2		\$66,000		\$66,000	\$85,000			
W	PW Road Rehab	\$380,536	\$318,071		\$433,572	\$433,572			
W	Large Snowplow truck #1	\$62,000							
W	SVFC Driveway	\$49,000							
W	Field Groomer				\$19,107				
W	Bingham Field Restoration		\$11,000		\$11,000	\$11,000			
W	Front End Loader					\$70,000			
W	Mower - Over Rail					\$50,000			
VFCO & GLVFCO	Hydraulic Rescue Tools/Exhaust Sys	\$48,964							
VFCO & GLVFCO	SVFCO Gear & Hoses	\$15,000	\$13,000		\$14,000	\$13,000			
	SBCA Replace/Grant appropriation		\$11,800						
LVFCO	GLVFC Gear and Hoses	\$14,000	\$11,500		\$10,000	\$14,000			
LVFCO	Tanker truck	\$120,000	\$120,000						
	Firefighting Turn out gear								
LVFCO	Fire Rescue Boat	\$55,500				The second second			
VFCO	Engine tanker				\$120,000	\$120,000			
VFCO	Storage building								
VFCO	F350	\$62,300							
ОВ	Roof		\$35,195						
OTAL CAPITAL		\$1,010,210	\$1,226,143	\$0	\$1,130,972	\$998,830	-\$132,142	-11.68%	
otal General Gov	rernment	\$3,712,520	\$3,860,375	\$2,658,557	\$4,191,824	\$4,398,313	\$206,489	4.93%	
otal BOE		\$10,369,875	\$10,949,395		\$11,050,886	\$11,327,158	\$276,272	2.50%	
Frand Total Exp	enditures	\$15,092,605	\$16,035,913	\$9,431,762	\$16,373,682	\$16,724,301	\$350,619	2.14%	

Department 9	1 General Property Taxes								
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
1010	General Property Taxes, Current Year	\$11,870,785	\$12,126,637	\$12,278,447	\$12,328,718	\$12,452,005	\$123,287	1.00%	
1020	General Property Taxes prior years	\$57,945	\$94,761	\$75,424	\$50,000	\$50,000	\$0	0.00%	
1030	Interest on General Property Taxes	\$47,278	\$91,222	\$36,723	\$40,000	\$40,000	\$0	0.00%	
1040	Liens	\$1,242	\$1,332	\$432	\$500	\$500	\$0	0.00%	
1050	MV Supplement	\$152,872	\$142,357	\$153,507	\$72,000	\$100,000	\$28,000	38.89%	
1070	MV Interest	\$2,180	\$806	\$2,053	\$500	\$500	\$0	0.00%	
1080	Refunds- Curr Yr	-\$20,711	-\$38,609	-\$26,582	-\$25,000	-\$20,000	\$5,000	0.00%	
1085	Refunds- Prev Yr	-\$5,076	-\$663	-\$4,922	-\$1,000	-\$750	\$250	0.00%	
	Subtotal Gen Property Taxes Curr Year	\$11,850,074	\$12,088,028	\$12,251,865	\$12,303,718	\$12,432,005	\$128,287	1.04%	
	Subtotal Gen Property Taxes Prior Years	\$256,441	\$329,815	\$263,217	\$163,000	\$190,250	\$28,250	17.3%	
	Total Department 91	\$12,106,515	\$12,417,843	\$12,515,082	\$12,466,718	\$12,622,255	\$155,537	1.2%	

Department	92 State/Federal Grants					275.0655			
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
012	Munic Grants	\$4,699	\$4,699	\$0	\$4,699	\$4,699	\$0	0.00%	
001	Town Aid Road(TAR)	\$193,271	\$193,274	l	\$193,274	\$193,018	-\$256	-0.13%	
016	Office of Policy & Mgmt.(FEMA)	<b>V</b> (0.0)	7.00,27.	\$0	\$0	\$0	\$0	0.00%	
02	Civil Preparedness			\$0	\$0	\$0	\$0	0.00%	
020	Telephone Access Line	\$7,619	\$8,035		\$4,965	\$5,000	\$35	0.70%	
023	Veterans Tax Relief	\$2,834	\$2,834	\$2,834	\$2,834	\$2,834	\$0	0.00%	
04	Payment in Lieu of Taxes (PILOT)	\$35,653	\$35,653	\$42,030	\$35,653	\$56,966	\$21,313	59.78%	
05	MRSA		,	\$14,936	\$0	\$25,800	\$25,800	100.00%	
06	Tax Relief for the Elderly			\$0	\$0	\$0	\$0	0.00%	
07	Tax Relief for the Disabled	\$343	\$349		\$0	\$0	\$0	0.00%	
009	Pequot/Mohegan	\$7,370	\$7,370	\$2,457	\$7,370	\$7,370	\$0	0.00%	
)11	LOCIP (Infra-structure)	\$136,085	\$0		\$33,443	\$32,946	-\$497	-1.49%	
114	Library Grant	\$0	\$0		\$0	\$0	\$0	0.00%	
38	Municipal Stability Grant	\$132,694	\$132,694	\$132,694	\$132,694	\$132,694	\$0	0.00%	
)99	Miscellaneous (Includes ESSER Covid)	\$3,028	\$3,319	\$43,334	\$55,906	\$55,906	\$0	0.00%	
	Department total	\$523,596	\$388,227	\$431,642	\$470,838	\$517,233	\$46,395	9.85%	
Department	93 State/Federal Grants for Edu	ucation							
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
1	Transportation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
5	Education Equalization	\$2,621,550	\$2,509,808		\$2,525,078	printed in the control of the contro	\$0	0.00%	Actual for 20/21 \$2,625,710
6	Adult Education	\$4,160	\$4,147		\$3,672	\$3,671	-\$1	-0.03%	
51	Excess Cost Grant	\$0	\$0	1	\$0	And party and a proposition of the proposition of t	\$0	0.00%	
	Special Education	\$0	\$0	<u> </u>	\$0	Ship to the state of the state	\$0	0.00%	
	Grants - Other	\$0	\$0		\$0	Alexander Communication Services Services Services Services	\$0	0.00%	· · · · · · · · · · · · · · · · · · ·
	Teacher's Retirement Contribution	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	Department total	\$2,625,710	\$2,513,955	\$1,265,047	\$2,528,750	\$2,528,749	-\$1	0.00%	

Department	t 94 Licenses & Permits								
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
042	Electrical	\$11,128	\$15,901	\$4,444	\$7,500	\$7,500	\$0	0.00%	
043	Plumbing	\$2,826	\$5,691	\$486	\$2,000	\$2,000	\$0	0.00%	
044	Heating	\$9,677	\$13,816	\$4,723	\$5,600	\$5,000	-\$600	-10.71%	
045	Wells	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
046	Zoning compliance	\$1,450	\$1,385	\$375	\$500	\$500	\$0	0.00%	
047	Building	\$53,693	\$96,504	\$14,796	\$36,000	\$40,000	\$4,000	11.11%	
048	Town Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
049	Conveyance Tax	\$47,083	\$91,730	\$52,033	\$65,000	\$70,000	\$5,000	7.69%	
050	Pistol Permits/Sport Licenses	\$2,940	\$4,300	\$1,540	\$1,000	\$1,000	\$0	0.00%	
051	Warrant Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
052	Landfill Fees - BW	\$7,821	\$9,375	\$6,154	\$7,000	\$7,000	\$0	0.00%	
053	Garbage Bag Revenue	\$37,459	\$38,742	\$30,296	\$32,000	\$32,000	\$0	0.00%	
0533	Tipping Hauling Fees	\$4,085	\$2,053	\$1,669	\$0	\$0	\$0	0.00%	
054	Misc./Other	\$3,606	\$1,690	\$795	\$1,000	\$1,000	\$0	0.00%	
	Department total	\$181,768	\$281,187	\$117,311	\$157,600	\$166,000	\$8,400	5.33%	
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venues 2021 Budget Budget As of 2021-2022 Dec 2021	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
\$16,479 \$16,000	\$16,000	\$0	0.00%	
\$56 \$50	\$50	\$0	0.00%	
\$3,445 \$900	\$3,000	\$2,100	233,33%	
\$400 \$0	\$0	\$0	0.00%	
\$0 \$0	\$0	\$0	0.00%	
\$0 \$1,000	\$1,000	\$0	0.00%	
\$80 \$200	\$200	\$0	0.00%	
\$2,415 \$750	\$2,000	\$1,250	166.67%	
\$5,079 \$4,000	\$4,000	\$0	0.00%	
\$0 \$0	\$0	\$0	0.00%	
\$0 \$0	\$0	\$0	0.00%	
\$27,954 \$22,900	\$26,250	\$3,350	14.63%	
venues 2021- Budget Budget As of 2021-2022 Dec 2021	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
\$4,053 \$6,000	\$6,000	\$0	0.00%	
\$0 \$0	\$0	\$0	0.00%	
\$4,053 \$6,000	\$6,000	\$0	0.00%	
\$4	053 \$6,000	053 \$6,000 \$6,000	053 \$6,000 \$6,000 \$0	053 \$6,000 \$6,000 \$0 0.00%

	7 Miscellaneous Revenue			_					
Account	Description	Actual 2019-2020	Actual 2020-2021	Revenues 2021- 22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
070	Insurance Claims/Refunds	9,656	0	11,565	5,000	5,000	\$0	0.00%	
071	Leases	0	0	0	0	0	\$0	0.00%	
072	Library Fees/Fines/Bozrah	11,552	9,189	9,876	9,500	9,500	\$0	0.00%	
073	Pavilion/Field Rental/Farmers Market	-120	0	0	0	0	\$0	0.00%	
074	Recreation Fee Base Activities	7,914	10,093	4,824	3,000	3,500	\$500	16.67%	
075	Field Rental	0	0	0	0	0	\$0	0.00%	
076	Miscellaneous/Other	26,072	27,494	10,762	10,000	10,000	\$0	0.00%	
	Department total	\$55,074	\$46,776	\$37,027	\$27,500	\$28,000	\$500	1,82%	
SUB-total	Total Tax Revenue	\$12,106,515	\$12,417,843	\$12,515,082	\$12,466,718	\$12,622,255	\$155,537	1,25%	
SUB-total	Total Misc Revenue	\$880,182	\$777,084	\$617,987	\$684,838	\$743,483	\$58,645	8.56%	
SUB-total	Total Municipal Revenue	\$12,986,697	\$13,194,927	\$13,133,069	\$13,151,556	\$13,365,738	\$214,182	1.63%	
Closed CIP Projects Bal per BOF/Aud	Funds Transfer from Oth	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
SUB-total	Education Revenue	\$2,625,710	\$2,513,955	\$1,265,047	\$2,528,750	\$2,528,749	(\$1)	0.00%	
TOTAL REVENU	E	\$15,612,407	\$15,708,882	\$14,398,116	\$15,680,306	\$15,894,487	\$214,181	1.37%	
Account	Description	Actual 2019-2020	Actual 2020-2021	Reconciliation 2021-22 Budget As of Dec 2021	Budget 2021-2022	Budget 2022-2023	\$ Variance*	% Variance*	Comments and Clarifications
Combined Expendi	tures	\$15,092,605	\$16,035,913	\$9,431,762	\$16,373,682	\$16,724,301	\$350,619	2.14%	
Combined Revenue		\$15,612,407	\$15,708,882	\$14,398,116	\$15,680,306	\$15,894,487	\$214,181	1.37%	
Balance									
Denartment (	98 Surplus/Shortfall	\$519,802	-\$327,031		-\$693,376	-\$829,814	-\$136,438		