



BOF – Minutes – April 8, 2021

Present: Michael Clulow, Chairman; Bill Willis; Pari Forood; Rick Cantele.

Absent: Janet Graaff; Emily Vail.

Also Present: Curtis Rand, First Selectman; Christian Williams, Selectman; Donald Mayland, Selectman; Joseph Cleaveland, Comptroller; Sue Bucceri, SCS Board Clerk; members of the public.

The meeting was **called to order** at 7:02pm.

P. Forood made a motion to **approve the minutes** of the March 23, 2021 meeting. R. Cantele seconded, and the motion was approved. B. Willis abstained. (3 in favor - 1 abstain)

Salisbury Central School (SCS) Board of Education (BOE) third quarter report

S. Bucceri, SCS Board Clerk, mentioned the following:

- SCS will be applying for reimbursement from FEMA, for costs accrued during COVID.
- A new wave of grant funding has just been released from Homeland Security. Funds could be used to pay for security upgrades, with the hopes that projects already completed could also be included in the grant.
- Lunch Program; lunch for all students has been free since September. The school has received generous reimbursement from the state.
- Region One Summer School and EXTRAS will take place at SCS this summer.

R. Cantele made a motion to accept the SCS BOE third quarter report. P. Forood seconded, and the motion was approved unanimously.

Tax Collector third quarter report

J. Cleaveland mentioned that the high percentage in the interest and liens section of the report was due to many large accounts paying their taxes late in the third quarter. P. Forood made a motion to accept the Tax Collector's third quarter report. R. Cantele seconded, and the motion was approved unanimously.

Board of Selectmen third quarter report

C. Rand mentioned an overage in the Municipal development (8540) – The Town purchased six bear proof containers for public areas around town which have become a necessity during the summer months.

M. Clulow questioned if (3030) Snow & Ice Removal, shows that we had a mild winter. J. Cleaveland answered that the Town had stocked up on supplies in the previous fiscal year, which may need to happen again in May or June depending on how much material is left from this past winter.

B. Willis made a motion to accept the Board of Selectmen's third quarter report. P. Forood seconded, and the motion was approved unanimously.

Other Business:

M. Clulow announced he will be resigning from the Board of Finance in July. He recommended P. Forood to become the new Board Chairman.

P. Forood made a motion to **adjourn at 7:24pm**. R. Cantele seconded, and the motion was approved unanimously.

SALISBURY BOARD OF EDUCATION 20-21 BUDGET SUMMARY BY DEPARTMENT

4/8/2021

Fiscal Year: 274 days/365 = 75%
 School Year: 128 days/177 = 72%

| | | BUDGETED | EXPENSED | AVAILABLE | % EXPENSED |
|------|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|
| 1000 | Educational Salaries | \$3,021,180 | \$2,010,675 | \$1,010,505 | 67% |
| 1100 | Support Salaries | \$476,270 | \$377,997 | \$98,273 | 79% |
| 2000 | Benefits | \$1,027,023 | \$844,954 | \$182,069 | 82% |
| 3000 | Purchased Services - Education | \$159,683 | \$32,626 | \$127,057 | 20% |
| 3300 | Purchased Services-Support | \$551,676 | \$382,140 | \$169,536 | 69% |
| 3600 | Purchased Services- Bldg/Admin | \$176,471 | \$120,679 | \$55,792 | 68% |
| 4000 | Supplies-Educational | \$58,031 | \$43,130 | \$14,901 | 74% |
| 4400 | Supplies-Support | \$74,157 | \$81,951 | -\$7,794 | 111% |
| 4600 | Supplies-Bldg/Admin | \$193,014 | \$162,146 | \$30,868 | 84% |
| 5000 | Site Improvements | \$10,880 | \$2,638 | \$8,242 | 24% |
| 5100 | Lower Building Improvements | \$7,500 | \$0 | \$7,500 | 0% |
| 5200 | Upper Building Improvements | \$16,464 | \$20,133 | -\$3,669 | 122% |
| 6000 | Capital Reserve (Transfers) | \$75,010 | \$0 | \$75,010 | 0% |
| | TOTALS | \$5,847,359 | \$4,079,069 | \$1,768,290 | 70% |

Areas of the budget that could be overspent by the end of the fiscal year due to Coronavirus expenses.

SALISBURY BOARD OF EDUCATION

20-21 STATEMENT OF EXPENDITURE

BOF QUARTERLY MEETING APRIL 8, 2021

Fiscal Year: 274 days/365 = 75%
 School Year: 128 days/177 = 72%

| | 2019-2020 Budget | 3/31/2020 Actual | 3/31/2021 Actual | 2020-2021 Budget | Bal ance | % Expensed |
|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------|---------------|
| <u>1000 Educational Salaries:</u> | | | | | | |
| Certified Staff | 2367220 | 1498999 | 1638810 | 2492809 | 853999 | 65.7% |
| Coaching | 13332 | 8888 | 0 | 0 | 0 | |
| Extra Duty | 32418 | 13569 | 20088 | 33510 | 13422 | 59.9% |
| Substitutes | 72861 | 66919 | 24607 | 47470 | 22863 | 51.8% |
| Paraprofessionals | 208898 | 178356 | 191503 | 261641 | 70138 | 73.2% |
| Nurse | 47683 | 34288 | 33168 | 48978 | 15810 | 67.7% |
| Other - ESL/504 | 5500 | 609 | 0 | 1524 | 1524 | 0.0% |
| Principal | 129430 | 99514 | 102499 | 135248 | 32749 | 75.8% |
| Total Educational Salaries: | 2877342 | 1901142 | 2010675 | 3021180 | 1010505 | 66.6% |
| <u>1100 Support Salaries:</u> | | | | | | |
| Secretaries/Board Clerk | 150797 | 113245 | 118474 | 158850 | 40376 | 74.6% |
| Custodians | 257108 | 199025 | 222705 | 265298 | 42593 | 83.9% |
| Computer Technician | 40206 | 30193 | 28298 | 41299 | 13001 | 68.5% |
| Over-time | 8938 | 8235 | 8520 | 10823 | 2303 | 78.7% |
| Total Support Salaries: | 457049 | 350698 | 377997 | 476270 | 98273 | 79.4% |
| TOTAL SALARIES | 3334391 | 2251840 | 2388672 | 3497450 | 1108778 | 68.3% |
| <u>2000 Benefits:</u> | | | | | | |
| Insurances | 754829 | 597600 | 613641 | 745030 | 131389 | 82.4% |
| Pensions | 132595 | 128924 | 135495 | 149357 | 13862 | 90.7% |
| FICA & Medicare | 101582 | 71239 | 72947 | 108969 | 34022 | 68.2% |
| Tuition Reimbursement | 8875 | 5913 | 0 | 5000 | 5000 | 0.0% |
| Unemployment Comp | 200 | 86 | 2404 | 200 | -2204 | 1202.0% |
| Workers Comp | 20386 | 20467 | 20467 | 20467 | 0 | 100.0% |
| TOTAL BENEFITS | 1018467 | 824229 | 844954 | 1027023 | 182069 | 82.3% |
| <u>3000 Purchased Services-Education:</u> | | | | | | |
| Instructional | 12814 | 8018 | -3000 | 17502 | 20502 | -17.1% |
| Curriculum Dev/Training | 23000 | 15513 | 6948 | 23000 | 16052 | 30.2% |
| Technology Training | 1000 | 0 | 375 | 1000 | 625 | 37.5% |
| Testing-Students | 1181 | 1456 | 0 | 1181 | 1181 | 0.0% |
| Tuition-Summer School | 12000 | 10194 | 9840 | 12000 | 2160 | 82.0% |
| Title One | 90000 | 32500 | 0 | 90000 | 90000 | 0.0% |
| Tutor/Homebound/Outplaced | 15000 | 5968 | 18463 | 15000 | -3463 | 123.1% |
| Total Purchased Services-Education: | 154995 | 73649 | 32626 | 159683 | 127057 | 20.4% |
| <u>3300 Purchased Services-Support:</u> | | | | | | |
| Nurse Services | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Medical Advisor | 600 | 0 | 0 | 600 | 600 | 0.0% |
| Referees/Interschool | 2600 | 1801 | 0 | 0 | 0 | |
| Network Support | 60576 | 44700 | 45950 | 60576 | 14626 | 75.9% |
| Technology Contracts | 49654 | 48705 | 49557 | 53299 | 3742 | 93.0% |
| Leasing Contracts | 28597 | 21302 | 21149 | 28552 | 7403 | 74.1% |
| Transportation-Contract (includes OWT) | 376827 | 226177 | 262207 | 325957 | 63750 | 80.4% |
| Transportation-Field Trips | 31488 | 16270 | 0 | 33813 | 33813 | 0.0% |
| Transportation-Athletic Trips | 3895 | 3313 | 0 | 0 | 0 | |
| Lunch Program | 13000 | 2440 | 1605 | 7500 | 5895 | 21.4% |
| | 567237 | 364708 | 380468 | 510297 | 129829 | 74.6% |

SALISBURY BOARD OF EDUCATION

20-21 STATEMENT OF EXPENDITURE

BOF QUARTERLY MEETING APRIL 8, 2021

Fiscal Year: 274 days/365 = 75%

School Year: 128 days/177 = 72%

| | 2019-2020 | 3/31/2020 | 3/31/2021 | 2020-2021 | | % |
|---------------------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|
| AESOP | 1264 | 1580 | 1656 | 1600 | -56 | 103.5% |
| Travel Professional Staff | 1350 | 224 | 0 | 1000 | 1000 | 0.0% |
| Conf/Ed, Support Staff | 800 | 909 | 16 | 1000 | 984 | 1.6% |
| Board Approved Programs | 1200 | 0 | 0 | 1200 | 1200 | 0.0% |
| MS Athletics/Activities | 0 | 0 | 0 | 36579 | 36579 | 0.0% |
| Total Purchased Services-Support: | 571851 | 367421 | 382140 | 551676 | 169536 | 69.3% |
| <u>3600 Purchached Services-Bdg/Admin:</u> | | | | | | |
| Consultant/Engineer | 2000 | 0 | 0 | 2000 | 2000 | 0.0% |
| Auditing | 6500 | 6000 | 9375 | 6500 | -2875 | 144.2% |
| Legal Fees | 5000 | 175 | 700 | 10000 | 9300 | 7.0% |
| Enumerator | 1575 | 0 | 0 | 0 | 0 | |
| Cleaning | 500 | 333 | 400 | 500 | 100 | 80.0% |
| Copier Overages | 4000 | 46 | 0 | 2500 | 2500 | 0.0% |
| Insurance-Property/Liability | 19046 | 16541 | 17291 | 17368 | 77 | 99.6% |
| Insurance-Sports | 785 | 267 | 787 | 785 | -2 | 100.3% |
| Dues & Fees (Org. Memberships) | 6375 | 4338 | 3349 | 6055 | 2706 | 55.3% |
| Classified Ads | 750 | 378 | 126 | 750 | 624 | 16.8% |
| Internet | 11000 | 4189 | 2806 | 6500 | 3694 | 43.2% |
| Postage | 2000 | 1175 | 1249 | 2000 | 751 | 62.5% |
| Printing | 500 | 90 | 176 | 500 | 324 | 35.2% |
| Telephone | 11640 | 8638 | 13034 | 11640 | -1394 | 112.0% |
| Water & Sewer | 7400 | 4948 | 5780 | 7400 | 1620 | 78.1% |
| Maintenance Contracts | 26287 | 24235 | 14229 | 26223 | 11994 | 54.3% |
| Oil Burners | 5477 | 5850 | 6364 | 6364 | 0 | 100.0% |
| Heating Controls | 13602 | 13602 | 14010 | 14010 | 0 | 100.0% |
| Snowplowing | 8500 | 5667 | 5667 | 8500 | 2833 | 66.7% |
| Asbestos Mgmt Plan | 500 | 0 | 3100 | 3325 | 225 | 93.2% |
| Rubbish Removal | 10401 | 7701 | 6634 | 10401 | 3767 | 63.8% |
| Travel BOE | 1000 | 0 | 0 | 1000 | 1000 | 0.0% |
| Grounds | 27450 | 19291 | 14572 | 27450 | 12878 | 53.1% |
| Emergency | 2000 | 0 | 0 | 2000 | 2000 | 0.0% |
| Misc. Purch. Services | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Repairs | 2700 | 2766 | 1030 | 2700 | 1670 | 38.1% |
| Total Purch. Services-Bdg/Admin: | 176988 | 126230 | 120679 | 176471 | 55792 | 68.4% |
| TOTAL PURCHASED SERVICES | 903834 | 567300 | 535445 | 887830 | 352385 | 60.3% |
| <u>4000 Supplies-Educational:</u> | | | | | | |
| Art | 4200 | 3854 | 3464 | 4200 | 736 | 82.5% |
| EL | 100 | 0 | 0 | 100 | 100 | 0.0% |
| Enrichment | 773 | 85 | 59 | 773 | 714 | 7.6% |
| Language Arts | 7000 | 6690 | 10378 | 15021 | 4643 | 69.1% |
| Maker Space | 2000 | 998 | 0 | 0 | 0 | |
| Math | 7600 | 4931 | 17961 | 14270 | -3691 | 125.9% |
| Music | 1583 | 1007 | 443 | 1583 | 1140 | 28.0% |
| Physical Education | 865 | 882 | 708 | 865 | 157 | 81.8% |
| Science | 1622 | 2934 | 2644 | 3000 | 356 | 88.1% |
| Social Studies | 1000 | 920 | 1443 | 1360 | -83 | 106.1% |
| Special Education | 1250 | 180 | 208 | 1250 | 1042 | 16.6% |
| Technology | 800 | 463 | 348 | 900 | 552 | 38.7% |
| World Language | 1700 | 514 | 483 | 1700 | 1217 | 28.4% |
| Textbooks | 1859 | 594 | 591 | 1859 | 1268 | 31.8% |
| Library Books | 6600 | 3877 | 3558 | 6600 | 3042 | 53.9% |
| Magazines and Periodicals | 700 | 132 | 53 | 700 | 647 | 7.6% |
| Learning Commons | 1300 | 1049 | 0 | 1300 | 1300 | 0.0% |
| Professional Materials | 1100 | 463 | 20 | 1500 | 1480 | 1.3% |
| Special/Innovative | 1050 | 0 | 769 | 1050 | 281 | 73.2% |
| Total Supplies-Educational: | 43102 | 29573 | 43130 | 58031 | 14901 | 74.3% |

SALISBURY BOARD OF EDUCATION

20-21 STATEMENT OF EXPENDITURE

BOF QUARTERLY MEETING APRIL 8, 2021

Fiscal Year: 274 days/365 = 75%
 School Year: 128 days/177 = 72%

| | 2019-2020 Budget | 3/31/2020 Actual | 3/31/2021 Actual | 2020-2021 Budget | Balance | % Expensed |
|---------------------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|---------------|
| <u>4400 Supplies-Ed. Support:</u> | | | | | | |
| Nurse | 1200 | 809 | 588 | 1200 | 612 | 49.0% |
| Coaching | 2900 | 998 | 0 | 0 | 0 | |
| Gen Supplies/Workbooks | 20760 | 17485 | 53915 | 20760 | -33155 | 259.7% |
| Library/Media | 900 | 0 | 214 | 900 | 686 | 23.8% |
| AV/Technology | 5000 | 3058 | 4004 | 4408 | 404 | 90.8% |
| Replacement Computers | 49480 | 31500 | 23230 | 46889 | 23659 | 49.5% |
| Total Supplies-Ed. Support: | 80240 | 53850 | 81951 | 74157 | -7794 | 110.5% |
| <u>4600 Supplies-Building/Admin.:</u> | | | | | | |
| Heating Fuel | 83250 | 71027 | 46672 | 85100 | 38428 | 54.8% |
| Electricity | 60914 | 43474 | 45643 | 60914 | 15271 | 74.9% |
| Propane-NonKitchen | 900 | 553 | 768 | 900 | 132 | 85.3% |
| Custodial/Maintenance | 38080 | 28941 | 62164 | 38080 | -24084 | 163.2% |
| Office | 2310 | 995 | 2996 | 2310 | -686 | 129.7% |
| Board | 1400 | 1257 | 2528 | 1400 | -1128 | 180.6% |
| Graduation | 1500 | 192 | 27 | 1760 | 1733 | 1.5% |
| Meeting | 2500 | 2265 | 1348 | 2500 | 1152 | 53.9% |
| Code Compliance | 50 | 0 | 0 | 50 | 50 | 0.0% |
| Furniture/Fixtures | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Total Supplies-Building/Admin.: | 190904 | 148704 | 162146 | 193014 | 30868 | 84.0% |
| TOTAL SUPPLIES | 314246 | 232127 | 287227 | 325202 | 37975 | 88.3% |
| <u>5000 Improvements - Site:</u> | | | | | | |
| New | 0 | 0 | 0 | 0 | 0 | |
| Replacement | 0 | 0 | 0 | 0 | 0 | |
| Improvement | 0 | 0 | 0 | 0 | 0 | |
| Repairs | 10880 | 2240 | 2638 | 10880 | 8242 | 24.2% |
| Total Improvements - Site: | 10880 | 2240 | 2638 | 10880 | 8242 | 24.2% |
| <u>5100 Improvements - Lower Building:</u> | | | | | | |
| New | 0 | 0 | 0 | 0 | 0 | |
| Replacement | 0 | 0 | 0 | 0 | 0 | |
| Improvement | 0 | 0 | 0 | 0 | 0 | |
| Educational | 0 | 0 | 0 | 0 | 0 | |
| Furniture/Fixtures | 0 | 0 | 0 | 0 | 0 | |
| Repairs | 7500 | 1841 | 0 | 7500 | 7500 | 0.0% |
| Total Improvements - Lower Building | 7500 | 1841 | 0 | 7500 | 7500 | 0.0% |
| <u>5200 Improvements - Upper Building:</u> | | | | | | |
| New | 0 | 0 | 0 | 0 | 0 | |
| Replacement | 0 | 0 | 0 | 0 | 0 | |
| Improvement | 0 | 0 | 0 | 0 | 0 | |
| Educational | 361 | 312 | 0 | 1464 | 1464 | 0.0% |
| Furniture/Fixtures | 3464 | 3494 | 0 | 0 | 0 | |
| Repairs | 10000 | 33400 | 20133 | 15000 | -5133 | 134.2% |
| Total Improvements - Upper Building | 13825 | 37206 | 20133 | 16464 | -3669 | 122.3% |
| TOTAL IMPROVEMENTS | 32205 | 41287 | 22771 | 34844 | 12073 | 65.4% |

| SALISBURY BOARD OF EDUCATION | | 20-21 STATEMENT OF EXPENDITURE | | | | |
|-----------------------------------------------------|---------------------|-------------------------------------|---------------------|---------------------|----------------|---------------|
| | | BOF QUARTERLY MEETING APRIL 8, 2021 | | | | |
| Fiscal Year: 274 days/365 = 75% | | | | | | |
| School Year: 128 days/177 = 72% | | | | | | |
| | 2019-2020 Budget | 3/31/2020 Actual | 3/31/2021 Actual | 2020-2021 Budget | Balance | % Expensed |
| <u>6000 Transfers:</u> | | | | | | |
| Transfers | 10 | 0 | 0 | 10 | 10 | 0.0% |
| Capital Reserve | 75000 | 0 | 0 | 75000 | 75000 | 0.0% |
| TOTAL TRANSFERS | 75010 | 0 | 0 | 75010 | 75010 | 0.0% |
| TOTAL SCS BUDGET | 5678153 | 3916783 | 4079069 | 5847359 | 1768290 | 69.8% |
| <u>7000 Regional Tuition:</u> | | | | | | |
| H.V.R.H.S. | 1969526 | 1772573 | 1715500 | 1906111 | 190611 | 90.0% |
| Pupil Services | 1311404 | 1180264 | 1215564 | 1350627 | 135063 | 90.0% |
| R.S.S.C. | 278751 | 250876 | 278230 | 309144 | 30914 | 90.0% |
| TOTAL REGIONAL TUITION | 3559681 | 3203713 | 3209294 | 3565882 | 356588 | 90.0% |
| TOTAL TOWN OF SALISBURY EDUCATION BUDGET | 9237834 | 7120496 | 7288363 | 9413241 | 2124878 | 77.4% |

**TOWN OF SALISBURY
TAX COLLECTORS REPORT
FISCAL YEAR 2020-2021**

| LIST OF 10/1/XXXX | DUE 7/1/2020 | LAWFUL ADDS | CORRECTIONS SUBS | COLLECTIBLE TAX | COLLECTIONS TAX | INTEREST | LIENS & OTHER | TOTAL COLLECTED | SUSPENSE OR REFUND | BALANCE ##### | |
|----------------------|-----------------|-----------------|---------------------|--------------------|--------------------|-----------------|------------------|--------------------|-----------------------|------------------|----------------|
| 2019 | \$14,878,177.31 | \$2,885.76 | \$5,305.39 | \$14,875,757.68 | \$12,340,490.17 | \$44,146.39 | \$24.00 | \$12,384,660.56 | -\$5,416.48 | \$2,535,267.51 | |
| 2018 | \$253,025.12 | \$259.15 | \$371.73 | \$252,912.56 | \$165,989.88 | \$18,326.30 | \$1,752.00 | \$186,068.18 | -\$636.11 | \$86,922.68 | |
| 2017 | \$62,666.64 | \$129.76 | \$27.01 | \$62,769.39 | \$28,971.65 | \$8,705.99 | \$96.00 | \$37,773.64 | -\$369.45 | \$33,797.74 | |
| 2016 | \$24,633.66 | \$98.98 | \$183.59 | \$24,549.05 | \$1,600.34 | \$646.87 | \$0.00 | \$2,247.21 | -\$50.92 | \$22,948.71 | |
| 2015 | \$19,541.35 | \$23.48 | \$0.00 | \$19,564.83 | \$280.35 | \$258.23 | \$0.00 | \$538.58 | -\$164.22 | \$19,284.48 | |
| 2014 | \$11,903.83 | \$44.12 | \$0.00 | \$11,947.95 | \$0.00 | \$25.97 | \$0.00 | \$53.90 | -\$72.35 | \$11,947.95 | |
| 2013 | \$8,823.81 | \$5.56 | \$0.00 | \$8,829.37 | \$284.33 | \$3,008.07 | \$0.00 | \$3,292.40 | -\$1,674.82 | \$8,545.04 | |
| 2012 | \$3,140.27 | \$0.00 | \$0.00 | \$3,140.27 | \$8.48 | \$10.56 | \$0.00 | \$19.04 | -\$1,530.94 | \$3,131.79 | |
| | | \$15,261,911.99 | \$3,446.81 | \$5,887.72 | \$15,259,471.10 | \$12,537,625.20 | \$75,128.38 | \$1,872.00 | \$12,614,653.51 | -\$9,915.29 | \$2,721,845.90 |

| | TAX % | INT+LIENS % | 2020-2021 BUDGET | 2020-2021 ACTUAL | % COLLECTED |
|-----------|-------|-------------|-----------------------|---------------------|----------------|
| 3/31/2021 | 85% | 154% | | | |
| 3/31/2020 | 83% | 86% | | | |
| 3/31/2019 | 85% | 99% | TAX 14,818,812 | 12,537,653 | 84.61% |
| 3/31/2018 | 86% | 108% | INTEREST+LIENS 50,000 | 77,000 | 154.00% |
| 3/31/2017 | 84% | 82% | | | |
| 3/31/2016 | 82% | 67% | | | |

TOWN OF SALISBURY
STATEMENT OF REVENUES
7-1-2019 TO 3-31-20 COMPARED TO 7-1-2020 TO 3-31-21

| | 6/30/2020 <u>BUDGET</u> | 3/31/2020 <u>ACTUAL</u> | 3/31/2021 <u>ACTUAL</u> | 6/30/2021 <u>BUDGET</u> | <u>VARIANCE</u> | <u>% REC.</u> |
|-----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------|-------------------|
| 1110 TAXES | 14,719,359 | 8,412,856 | 10,300,000 | 14,848,812 | 4,548,812 | 69% |
| 1120 INTEREST | 50,000 | - | - | 50,000 | 50,000 | 0% |
| 1130 LIENS | - | - | - | - | - | 0% |
| TOTAL TAXES | 14,769,359 | 8,412,856 | 10,300,000 | 14,898,812 | 4,598,812 | 69% |
| 1410 TELEPHONE ACCESS | 20,000 | 21,631 | 22,443 | 15,000 | (7,443) | 150% |
| 2005 TOWN AID ROAD | 293,798 | - | 294,608 | 293,798 | (810) | 100% |
| 2110 ELDERLY GRANTS | - | 71 | - | - | - | 0% |
| 2120 WELFARE | - | - | - | - | - | 0% |
| 2130 STATE IN LIEU | 83 | 3,342 | 3,342 | 83 | (3,259) | 0% |
| 2140 FEDERAL IN LIEU | - | - | - | - | - | 0% |
| 2150 OTHER | - | 121,221 | 788,278 | - | (788,278) | 0% |
| TOTAL GOVER'T GRANTS | 293,881 | 124,634 | 1,086,228 | 293,881 | (792,347) | 370% |
| 3110 TRANSPORTATION | - | - | - | - | - | 0% |
| 3120 SPECIAL EDUCATION | - | - | - | - | - | 0% |
| 3130 ED. COST SHARING | 12,273 | 7,980 | 9,766 | 19,642 | 9,876 | 50% |
| 3150 CHAPTER 1 & 2 | - | 14,279 | 9,064 | - | (9,064) | 0% |
| 3160 OTHER EDUCATION | - | 88 | 25,747 | - | (25,747) | 0% |
| 3140 SCS BOND REIM. | - | - | - | - | - | 0% |
| TOTAL ED. GRANTS | 12,273 | 22,347 | 44,577 | 19,642 | (24,935) | 227% |
| 4110 INTEREST | 25,000 | 414 | 139 | 25,000 | 24,861 | 1% |
| 4220 DIVIDENDS | - | - | - | - | - | 0% |
| 5110 DONATIONS | 155,000 | 60,900 | 42,350 | 145,000 | 102,650 | 29% |
| 6120 TOWN CLERK | 197,300 | 102,376 | 350,885 | 197,300 | (153,585) | |
| 7110 CONSTRUCTION | 220,300 | 177,486 | 205,212 | 225,200 | 19,988 | 91% |
| 7200 RECREATION | 141,000 | 64,848 | 57,988 | 141,000 | 83,012 | 41% |
| 7700 OTHER | 100,000 | 213,763 | 90,284 | 102,731 | 12,447 | 88% |
| TOTAL REVENUES | 15,934,113 | 9,201,255 | 12,200,106 | 16,063,566 | 3,863,460 | 76% |

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2019 TO 3-31-20 COMPARED TO 7-1-2020 TO 3-31-21

| | | 6/30/2019 | 3/31/2020 | 3/31/2021 | 6/30/2020 | | % |
|------|-----------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| | | <u>BUDGET</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>VAR</u> | <u>EXP.</u> |
| 1005 | SELECTMEN | 105,930 | 78,697 | 80,883 | 108,905 | 28,022 | 74% |
| 1008 | SECRETARY | 57,374 | 35,357 | 37,663 | 61,500 | 23,837 | 61% |
| 1011 | PROBATE | 9,312 | 9,312 | 9,505 | 9,505 | - | 100% |
| 1014 | REGISTRARS | 38,700 | 19,102 | 30,810 | 41,700 | 10,890 | 74% |
| 1017 | BD OF FINANCE | 14,000 | 9,512 | 8,896 | 15,000 | 6,104 | 59% |
| 1020 | AUDITORS | 14,300 | 13,500 | 19,925 | 17,000 | (2,925) | 117% |
| 1026 | ASSESSOR | 87,825 | 60,904 | 81,137 | 105,042 | 23,905 | 77% |
| 1029 | BD OF TAX REVIEW | 250 | - | - | 250 | 250 | 0% |
| 1032 | TAX COLLECTOR | 85,206 | 65,389 | 81,515 | 94,775 | 13,260 | 86% |
| 1035 | TAX REFUNDS | 3,000 | 2,832 | 4,867 | 3,000 | (1,867) | 162% |
| 1038 | ACCOUNTING | 91,818 | 64,820 | 65,667 | 95,394 | 29,727 | 69% |
| 1041 | LEGAL FEES | 61,000 | 30,821 | 30,679 | 51,000 | 20,321 | 60% |
| 1043 | TOWN CLERK | 129,884 | 89,572 | 96,124 | 138,556 | 42,432 | 69% |
| 1049 | LAND USE | 55,674 | 39,647 | 53,081 | 81,400 | 28,319 | 65% |
| 1052 | ZBA | 3,416 | 2,296 | 1,528 | 3,518 | 1,990 | 43% |
| 1055 | TWN HALL OPERAT | 81,500 | 62,917 | 65,532 | 85,508 | 19,976 | 77% |
| 1056 | TWN HALL OFFICE | 52,700 | 41,140 | 44,190 | 55,000 | 10,810 | 80% |
| 1058 | PENSION PLAN | 205,000 | 249,764 | 191,125 | 205,000 | 13,875 | 93% |
| 1060 | LONGEVITY | 22,090 | 10,772 | 10,030 | 22,000 | 11,970 | 46% |
| 1061 | FICA TAXES | 139,000 | 94,446 | 101,098 | 145,250 | 44,152 | 70% |
| 1064 | HEALTH INS | 717,330 | 722,198 | 702,343 | 731,171 | 28,828 | 96% |
| 1067 | WORKERS COMP. | 47,964 | 44,275 | 44,181 | 48,932 | 4,751 | 90% |
| 1070 | LIFE/DISABILITY | 10,000 | 11,338 | 12,382 | 10,000 | (2,382) | 124% |
| 1073 | UNEMP. COMP. | 1,500 | 1,019 | 2,810 | 1,500 | (1,310) | 187% |
| 1080 | MULT. INS. | 58,000 | 61,175 | 71,736 | 58,000 | (13,736) | 124% |
| 1082 | CON SMALL TOWN | 725 | 725 | 975 | 725 | (250) | 134% |
| 1083 | CT CON OF MUNCIP | 2,770 | 2,768 | 2,768 | 2,770 | 2 | 100% |
| 1085 | NWCOG | 3,000 | 2,898 | 2,878 | 2,900 | 22 | 99% |
| 1086 | NW CT RPC | - | - | - | - | - | 0% |
| 1088 | HOUS RIVER COMM | 350 | 350 | 350 | 350 | - | 100% |
| 1091 | STREET LIGHTS | 23,000 | 17,529 | 18,214 | 24,200 | 5,986 | 75% |
| 1097 | CONSERVATION | 19,910 | 19,246 | 22,304 | 18,460 | (3,844) | 121% |
| | TOTAL ADMINISTRATION | 2,142,528 | 1,864,321 | 1,895,196 | 2,238,311 | 343,115 | 85% |

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2019 TO 3-31-20 COMPARED TO 7-1-2020 TO 3-31-21

| | | 6/30/2019 | 3/31/2020 | 3/31/2021 | 6/30/2020 | | % |
|------|-------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| | | <u>BUDGET</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>VAR</u> | <u>EXP.</u> |
| 2005 | VOL. PENSION | 35,000 | 3,400 | 18,824 | 35,000 | 16,176 | 54% |
| 2009 | EMERGENCY PREP. | 2,750 | - | 2,500 | 2,750 | 250 | 91% |
| 2010 | FIRE PROTECTION | 312,300 | 220,425 | 233,950 | 328,600 | 94,650 | 71% |
| 2020 | LITCH CTY DISP | 42,000 | 41,773 | 40,765 | 42,000 | 1,235 | 97% |
| 2030 | BUILDING INSPECTOR | 72,563 | 51,364 | 59,802 | 85,402 | 25,600 | 70% |
| 2035 | FIRE MARSHAL | 28,000 | 16,023 | 8,290 | 27,500 | 19,210 | 30% |
| 2040 | POLICE | 237,403 | 21,021 | 14,380 | 230,178 | 215,798 | 6% |
| 2050 | CIVIL PREPARED | 5 | - | - | 5 | 5 | 0% |
| 2060 | SARA | 5 | - | - | 5 | 5 | 0% |
| 2080 | DOG WARDEN | 14,850 | 8,408 | 6,698 | 14,650 | 7,952 | 46% |
| 2090 | WATER PATROL | 9,000 | 2,881 | 3,777 | 9,000 | 5,223 | 42% |
| | TOTAL SAFETY | 753,876 | 365,295 | 388,986 | 775,090 | 386,104 | 50% |
| 3010 | HIGHWAY GEN MAIN | 785,990 | 530,192 | 599,236 | 808,716 | 209,480 | 74% |
| 3020 | ENGINEERING | 4,000 | - | - | 4,000 | 4,000 | 0% |
| 3030 | SNOW/ICE REMOV | 241,600 | 151,343 | 101,092 | 253,000 | 151,908 | 40% |
| 3040 | SIGNAGE | 5,700 | 3,595 | 814 | 5,700 | 4,886 | 14% |
| 3050 | GARAGE MAIN | 48,050 | 23,854 | 20,438 | 47,750 | 27,312 | 43% |
| 3060 | ROAD WORK | 493,798 | 465,414 | 320,006 | 493,798 | 173,792 | 65% |
| 3070 | TREE CARE | 30,000 | 20,577 | 17,531 | 35,000 | 17,469 | 50% |
| 3071 | BLASTING | - | - | - | - | - | 0% |
| 3080 | PAINT BUILDING | - | - | - | - | - | 0% |
| 3090 | SAND/SALT SHED | - | - | - | - | - | 0% |
| | TOTAL HIGHWAY | 1,609,138 | 1,194,975 | 1,059,117 | 1,647,964 | 588,847 | 64% |
| 4010 | TRANSFER STATION | 310,968 | - | 163,258 | 326,516 | 163,258 | 50% |
| 4015 | SSRRA | 25,000 | 25,000 | 25,000 | 25,000 | - | 100% |
| 4030 | HZD WASTE RECLY | 3,000 | 251 | 480 | 3,000 | 2,520 | 16% |
| | TOTAL SANITATION | 338,968 | 25,251 | 188,738 | 354,516 | 165,778 | 53% |
| 5010 | SVNA | 114,311 | 85,733 | 85,733 | 114,311 | 28,578 | 75% |
| 5020 | HOUS MENTL HLTH | 19,076 | 19,076 | 19,076 | 19,076 | - | 100% |
| 5030 | NWRMH | 399 | 942 | 399 | 399 | - | 100% |
| 5040 | TAHD | 25,036 | 25,036 | 21,393 | 19,717 | (1,676) | 109% |
| 5060 | SENIOR SERVICES | 53,455 | 24,467 | 26,718 | 45,453 | 18,735 | 59% |
| 5070 | DRUG TESTING | 500 | - | - | 500 | 500 | 0% |
| | TOTAL HEALTH | 212,777 | 155,254 | 153,319 | 199,456 | 46,137 | 77% |

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2019 TO 3-31-20 COMPARED TO 7-1-2020 TO 3-31-21

| | | <u>6/30/2019</u> | <u>3/31/2020</u> | <u>3/31/2021</u> | <u>6/30/2020</u> | | <u>%</u> |
|------|---------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| | | <u>BUDGET</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>VAR</u> | <u>EXP.</u> |
| 6010 | YOUTH SER BUR | 14,680 | 14,680 | 14,680 | 14,680 | - | 100% |
| 6015 | SYWP | 15,000 | - | - | 15,000 | | |
| 6020 | GEN ASS'T | 33,423 | 27,062 | 27,690 | 35,348 | 7,658 | 78% |
| 6022 | SUSAN B ANTH | 2,124 | 2,124 | 2,124 | 2,124 | - | 100% |
| 6025 | WOMEN SUPP SER | 2,124 | 2,124 | 2,124 | 2,124 | - | 100% |
| 6035 | EXTRAS | 5 | - | - | 5 | 5 | 0% |
| 6040 | NW TRAN DIST | 2,186 | 2,186 | 2,186 | 2,186 | - | 100% |
| 6060 | HOUS DAY CARE | 41,667 | 41,667 | 41,667 | 41,667 | - | 100% |
| 6070 | GATEWAY ADULT | 14,500 | 14,500 | 14,500 | 14,500 | - | 100% |
| 6080 | NW CHORE | 3,000 | 3,000 | 4,000 | 4,000 | - | 100% |
| 6090 | HOUS VALLEY ASSOC | 250 | 250 | 250 | 250 | - | 100% |
| 6097 | HOUSING CORR DINATOR | 35,000 | 11,761 | 11,615 | 35,000 | 23,385 | 33% |
| 6095 | NW CT REG. HOUSING | 100 | 100 | 100 | 100 | - | 100% |
| | TOTAL COMM SERVICE | 164,059 | 119,454 | 120,936 | 166,984 | 46,048 | 72% |
| 7010 | SCOVILLE LIBRARY | 181,952 | 136,464 | 137,828 | 183,771 | 45,943 | 75% |
| 7020 | LAKE MANAGEMENT | 47,000 | 1,300 | 12,236 | 47,000 | 34,764 | 26% |
| 7030 | WEED HARVEST | 60,000 | 59,051 | 51,330 | 65,000 | 13,670 | 0% |
| 7040 | TROTTA FIELD | 20,000 | 14,944 | 13,693 | 20,000 | 6,307 | 68% |
| 7050 | RECREATION | 125,717 | 85,186 | 92,081 | 131,992 | 39,911 | 70% |
| 7060 | TOWN GROVE | 218,791 | 183,682 | 190,969 | 226,564 | 35,595 | 84% |
| 7070 | SENIOR BUILDING | 22,900 | 16,096 | 17,623 | 27,700 | 10,077 | 64% |
| 7090 | X-MAS LIGHTS | 2,124 | 2,124 | 2,124 | 2,124 | - | 100% |
| 7095 | MEMORIAL DAY | 4,000 | - | - | 4,000 | 4,000 | 0% |
| | TOTAL RECREATION | 682,484 | 498,847 | 517,884 | 708,151 | 190,267 | 73% |
| 8010 | BONDING | 470,000 | 245,847 | 352,292 | 480,000 | 127,708 | 73% |
| 8510 | CEMETERIES | 2,000 | - | 2,000 | 2,000 | - | 100% |
| 8515 | HIST DIST | 4,500 | 1,785 | 491 | 5,550 | 5,059 | 9% |
| 8520 | SUNDRIES | 5,000 | 2,249 | 2,517 | 5,000 | 2,483 | 50% |
| 8530 | COMMUNITY INFO | 12,000 | 11,453 | - | 12,000 | 12,000 | 0% |
| 8540 | MUNCI DEVELOP | 15,000 | 16,472 | 22,479 | 20,000 | (2,479) | 112% |
| 8640 | RAIL ROAD STATION | 4,000 | 1,802 | 2,351 | 4,000 | 1,649 | 0% |
| 9210 | OTHER | 32,200 | 108,446 | 24,600 | 34,000 | 9,400 | |
| | TOTAL OTHER | 74,700 | 142,207 | 54,438 | 82,550 | 28,112 | 66% |

**TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2019 TO 3-31-20 COMPARED TO 7-1-2020 TO 3-31-21**

| | | <u>6/30/2019</u> <u>BUDGET</u> | <u>3/31/2020</u> <u>ACTUAL</u> | <u>3/31/2021</u> <u>ACTUAL</u> | <u>6/30/2020</u> <u>BUDGET</u> | <u>VAR</u> | <u>% EXP.</u> |
|------|---------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------|-------------------|
| 9010 | HIGHWAY EQUIP. | 200,000 | - | - | 200,000 | 200,000 | 0% |
| 9030 | BRIDGE REPAIRS | 10,000 | - | - | 10,000 | 10,000 | 0% |
| 9050 | BUILDING MAIN. | 50,000 | - | - | 65,000 | 65,000 | 0% |
| 9210 | OTHER | 89,000 | - | - | 75,000 | 75,000 | 0% |
| | TOTAL CAPITAL | 349,000 | - | - | 350,000 | 350,000 | 0% |
| | TOTAL GEN GOV'T | 6,797,530 | 4,611,451 | 4,730,906 | 7,003,022 | 2,272,116 | 68% |
| | TEACHERS PENSION | 22,391 | - | - | - | - | 0% |
| | BD OF ED | 9,237,834 | 7,120,496 | 7,288,363 | 9,413,241 | 2,124,878 | 77% |
| | TOTAL EXPENDITURES | 16,057,755 | 11,731,947 | 12,019,269 | 16,416,263 | 4,396,994 | 73% |