



## **BOF – Minutes – 10.19.2021**

The Board of Finance Quarterly Meeting minutes of October 19, 2021.

**Present:** Pari Forood, Chairman; Bill Willis; Emily Vail; Janet Graaff; Joseph Cleaveland Comptroller; Sue Bucceri; SCS Board Clerk; Curtis Rand, First Selectman; Chris Williams, Selectman; Emily Egan, Secretary, members of the public.

**Absent:** Rick Cantele

The meeting was **called to order** at 7:00pm.

B. Willis made a motion to **approve the minutes of the July 20<sup>th</sup>, 2021 meeting**. E. Vail seconded, and the motion was approved unanimously.

J. Cleaveland presented the **Tax Collector's quarterly report**. Collections are at 43% and are consistent with previous year's collection. B. Willis made a motion to accept the Tax Collector's Report. E. Vail seconded, and the motion was approved unanimously.

S. Bucceri mentioned the school's need for another janitor. The school has also received two grants in the amount of \$22,000 and \$69,000. They will submit expenses to get reimbursed by one of these grants. Other expenses include the cost of covering summer school expenses and replenishing PPE supplies. As far as the budgets concerns it has been a normal year so far.

J. Graaff made a motion to accept the **Salisbury Central School (SCS) Board of Education quarterly report**. B. Willis seconded, and the motion was approved unanimously.

C. Rand briefly reviewed the quarterly report mentioning everything is on track besides legal fees. He also explained how the Board of Selectmen proposes to spend the American Rescue Plan funding; the Town has received the first payment. Items proposed: \$50,000 for non-profits, \$100,000 technology and Town Hall building upgrades, \$100,000 pre-development on Pope property, \$150,000 bridge repair at sewer plant and relining sewer lines, \$50,000 revenue replacement Transfer Station and sewer; \$50,000 sidewalks and repairs. J. Graaff made a motion to accept the **Board of Selectmen quarterly report**. E. Vail seconded, and the motion was approved unanimously.

The Board of Finance members discussed the **proposed meeting dates for 2022**. The meeting time will be 7pm, expect where noted on the schedule. J. Graaff made a motion to approve the Board of Finance 2022 meeting schedule. B. Willis seconded, and the motion was approved unanimously.

The Board discussed the **Annual Town Report Dedication**. Emily Egan will work with the dedicatee for the dedication bio and picture.

**Other business:** P. Forood thanked Bill Willis for his 24 Years on the Board of Finance, 14 of which he served as Chairman; this will be Bill's last meeting before the election.

B. Willis, **Motion to Adjourn**. J. Graaff, seconded. Motion carried: 7:44pm

**TOWN OF SALISBURY  
TAX COLLECTORS REPORT  
FISCAL YEAR 2021-2022**

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 9/30/2021
2020	\$15,709,568.14	\$11,939.59	\$6,845.01	\$15,714,662.72	\$6,643,052.48	\$7,605.88		\$6,650,658.36	-\$662.61	\$9,071,610.24
2019	\$132,626.05	\$40.02	\$183.17	\$132,482.90	\$51,916.81	\$6,136.41	\$662.25	\$58,715.47	-\$261.54	\$80,566.09
2018	\$66,502.32	\$0.00	\$135.49	\$66,366.83	\$7,106.94	\$2,308.25	\$60.00	\$9,475.19	-\$622.88	\$59,259.89
2017	\$32,396.75	\$0.00	\$0.00	\$32,396.75	\$1,557.77	\$1,178.59	\$24.00	\$2,760.36	-\$381.63	\$30,838.98
2016	\$15,041.29	\$0.00	\$0.00	\$15,041.29	\$588.32	\$401.52	\$24.00	\$1,013.84	-\$58.92	\$14,452.97
2015	\$19,090.06	\$0.00	\$0.00	\$19,090.06	\$154.15	\$113.45	\$0.00	\$267.60	-\$164.22	\$18,935.91
2014	\$11,947.95	\$0.00	\$0.00	\$11,947.95	\$0.00	\$1,387.99	\$72.00	\$1,459.99	-\$72.35	\$11,947.95
2013	\$6,835.37	\$0.00	\$0.00	\$6,835.37	\$1,695.06	\$178.81	\$0.00	\$1,873.87	-\$1,674.82	\$5,140.31
2012	\$3,131.79	\$0.00	\$0.00	\$3,131.79	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,530.94	\$3,131.79

SUSPENSE                      \$195.26                      \$142.14

<u>\$15,997,139.72</u>	<u>\$11,979.61</u>	<u>\$7,163.67</u>	<u>\$16,001,955.66</u>	<u>\$6,706,266.79</u>	<u>\$19,453.04</u>	<u>\$842.25</u>	<u>\$6,726,224.68</u>	<u>-\$5,429.91</u>	<u>\$9,295,884.13</u>
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	<u>TAX %</u>	<u>INT+LIENS %</u>
9/30/2021	43%	41%
9/30/2020	42%	49%
9/30/2019	42%	30%
9/30/2018	42%	44%
9/30/2017	41%	55%
9/30/2016	41%	16%

	<u>2021-2022 BUDGET</u>	<u>2021-2022 ACTUAL</u>	<u>% COLLECTED</u>
TAX	<u>15,588,396</u>	<u>6,706,267</u>	<u>43.02%</u>
INTEREST+LIENS	<u>50,000</u>	<u>20,295</u>	<u>40.59%</u>

**SALISBURY BOARD OF EDUCATION 21-22 BUDGET SUMMARY BY DEPARTMENT - REVISED**  
**BOF QUARTERLY MEETING OCTOBER 19, 2021**

Fiscal Year: 92 days/365 = 25%  
 School Year: 22 days/180 = 12%

		<b>BUDGETED</b>	<b>EXPENSED</b>	<b>AVAILABLE</b>	<b>% EXPENSED</b>
1000	Educational Salaries	\$3,091,907	\$395,840	\$2,696,067	13%
1100	Support Salaries	\$483,925	\$114,306	\$369,619	24%
2000	Benefits	\$1,010,092	\$284,505	\$725,587	28%
3000	Purchased Services - Education	\$140,940	\$894	\$140,046	1%
3300	Purchased Services-Support	\$568,268	\$103,463	\$464,805	18%
3600	Purchased Services- Bldg/Admin	\$178,303	\$63,858	\$114,445	36%
4000	Supplies-Educational	\$50,360	\$17,121	\$33,239	34%
4400	Supplies-Support	\$76,050	\$35,982	\$40,068	47%
4600	Supplies-Bldg/Admin	\$196,689	\$36,976	\$159,713	19%
5000	Site Improvements	\$10,880	\$0	\$10,880	0%
5100	Lower Building Improvements	\$7,500	\$0	\$7,500	0%
5200	Upper Building Improvements	\$18,826	\$6,522	\$12,304	35%
6000	Capital Reserve (Transfers)	\$157,420	\$23,245	\$134,175	15%
	<b>TOTALS</b>	<b>\$5,991,160</b>	<b>\$1,082,712</b>	<b>\$4,908,448</b>	<b>18%</b>

SALISBURY BOARD OF EDUCATION		REVISED 21-22 STATEMENT OF EXPENDITURE				
		BOF QUARTERLY MEETING OCTOBER 19, 2021				
Fiscal Year: 92 days/365 = 25%						
School Year: 22 days/180 = 12%						
	2020-2021	9/30/2020	9/30/2021	2021-2022		%
	Budget	Actual	Actual	Budget	Balance	Expensed
<u>1000 Educational Salaries:</u>						
Certified Staff	2492809	312956	296651	2491284	2194633	11.9%
Coaching	0	0	0	0	0	
Extra Duty	33510	5460	2476	33699	31223	7.3%
Substitutes	47470	1738	2968	47470	44502	6.3%
Paraprofessionals	261641	16946	19515	263178	243663	7.4%
Nurse	48978	5668	7125	50447	43322	14.1%
Other - ESL/504	1524	0	0	1524	1524	0.0%
Principal	135248	35875	36951	139305	102354	26.5%
Assistant Principal	0	0	30154	65000	34846	46.4%
<u>Total Educational Salaries:</u>	<b>3021180</b>	<b>378643</b>	<b>395840</b>	<b>3091907</b>	2696067	12.8%
<u>1100 Support Salaries:</u>						
Secretaries/Board Clerk	158850	37576	36393	166451	130058	21.9%
Custodians	265298	69050	68616	263353	194737	26.1%
Computer Technician	41299	4948	7947	42539	34592	18.7%
Over-time	10823	3991	1350	11582	10232	11.7%
<u>Total Support Salaries:</u>	<b>476270</b>	<b>115565</b>	<b>114306</b>	<b>483925</b>	369619	23.6%
					0	
<u>TOTAL SALARIES</u>	<b>3497450</b>	<b>494208</b>	<b>510146</b>	<b>3575832</b>	3065686	14.3%
<u>2000 Benefits:</u>						
Insurances	745030	193536	257493	814766	557273	31.6%
Pensions	149357	0	0	62377	62377	0.0%
FICA & Medicare	106969	16806	17290	107282	89992	16.1%
Tuition Reimbursement	5000	0	0	5000	5000	0.0%
Unemployment Comp	200	2404	0	200	200	0.0%
Workers Comp	20467	10234	9722	20467	10745	47.5%
					0	
<u>TOTAL BENEFITS</u>	<b>1027023</b>	<b>222980</b>	<b>284505</b>	<b>1010092</b>	725587	28.2%
<u>3000 Purchased Services-Education:</u>						
Instructional	17502	0	0	18759	18759	0.0%
Curriculum Dev/Training	23000	2671	476	23000	22524	2.1%
Technology Training	1000	375	0	1000	1000	0.0%
Testing-Students	1181	0	348	1181	833	29.5%
Tuition-Summer School	12000	9840	0	12000	12000	0.0%
Title One	90000	0	0	70000	70000	0.0%
Tutor/Homebound/Outplaced	15000	0	70	15000	14930	0.5%
<u>Total Purchased Services-Education:</u>	<b>159683</b>	<b>12886</b>	<b>894</b>	<b>140940</b>	140046	0.6%
<u>3300 Purchased Services-Support:</u>						
Nurse Services	0	0	0	0	0	
Medical Advisor	600	0	0	600	600	0.0%
Referees/Interschool	0	0	0	0	0	
Network Support	60576	15300	15988	62269	46281	25.7%
Technology Contracts	53299	34375	34490	56605	22115	60.9%
Leasing Contracts	28552	6967	6613	28552	21939	23.2%
Transportation-Contract (includes OWT)	325957	52922	31400	335056	303656	9.4%
Transportation-Field Trips	33813	0	287	36207	35920	0.8%
Transportation-Athletic Trips	0	0	0	0	0	
Lunch Program	7500	312	1710	7500	5790	22.8%
	<b>510297</b>	<b>109876</b>	<b>90488</b>	<b>526789</b>	436301	17.2%

SALISBURY BOARD OF EDUCATION		REVISED 21-22 STATEMENT OF EXPENDITURE				
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Fiscal Year: 92 days/365 = 25%						
School Year: 22 days/180 = 12%						
	2020-2021	9/30/2020	9/30/2021	2021-2022		%
AESOP	1600	0	1826	1700	-126	107.4%
Travel Professional Staff	1000	0	0	1000	1000	0.0%
Conf/Ed, Support Staff	1000	0	0	1000	1000	0.0%
Board Approved Programs	1200	0	0	1200	1200	0.0%
MS Athletics/Activities	36579	0	11149	36579	25430	30.5%
<b>Total Purchased Services-Support:</b>	<b>551676</b>	<b>109876</b>	<b>103463</b>	<b>568268</b>	<b>464805</b>	<b>18.2%</b>
<u>3600 Purchased Services-Bdg/Admin:</u>						
Consultant/Engineer	2000	0	0	2000	2000	0.0%
Auditing	6500	1500	2000	6500	4500	30.8%
Legal Fees	10000	0	0	5000	5000	0.0%
Enumerator	0	0	0	0	0	
Cleaning	500	400	390	500	110	78.0%
Copier Overages	2500	0	0	2500	2500	0.0%
Insurance-Property/Liability	17368	9146	9381	18300	8919	51.3%
Insurance-Sports	785	787	941	785	-156	119.9%
Dues & Fees (Org. Memberships)	6055	2887	3372	6055	2683	55.7%
Classified Ads	750	37	99	750	651	13.2%
Internet	6500	0	1496	5528	4032	27.1%
Postage	2000	559	1394	2000	606	69.7%
Printing	500	176	0	500	500	0.0%
Telephone	11640	2815	3424	13400	9976	25.6%
Water & Sewer	7400	3114	2537	7400	4863	34.3%
Maintenance Contracts	26223	9953	15108	31149	16041	48.5%
Oil Burners	6364	6364	6364	8235	1871	77.3%
Heating Controls	14010	14010	0	14500	14500	0.0%
Snowplowing	8500	0	0	8500	8500	0.0%
Asbestos Mgmt Plan	3325	0	0	500	500	0.0%
Rubbish Removal	10401	1650	1716	10401	8685	16.5%
Travel BOE	1000	0	0	1000	1000	0.0%
Grounds	27450	5674	15011	28300	13289	53.0%
Emergency	2000	0	0	2000	2000	0.0%
Misc. Purch. Services	0	0	0	0	0	
Repairs	2700	0	625	2500	1875	25.0%
<b>Total Purch. Services-Bdg/Admint:</b>	<b>176471</b>	<b>59072</b>	<b>63858</b>	<b>178303</b>	<b>114445</b>	<b>35.8%</b>
<b>TOTAL PURCHASED SERVICES</b>	<b>887830</b>	<b>181834</b>	<b>168215</b>	<b>887511</b>	<b>719296</b>	<b>19.0%</b>
<u>4000 Supplies-Educational:</u>						
Art	4200	563	3001	4200	1199	71.5%
EL	100	0	0	100	100	0.0%
Enrichment	773	0	0	773	773	0.0%
Language Arts	15021	5299	3922	7350	3428	53.4%
Maker Space	0	0	0	0	0	
Math	14270	17786	6657	14270	7613	46.7%
Music	1583	237	587	1583	996	37.1%
Physical Education	865	622	0	865	865	0.0%
Science	3000	2225	1119	3000	1881	37.3%
Social Studies	1360	1191	1166	1360	194	85.7%
Special Education	1250	208	415	1250	835	33.2%
Technology	900	95	45	900	855	5.0%
World Language	1700	220	127	1700	1573	7.5%
Textbooks	1859	591	0	1859	1859	0.0%
Library Books	6600	0	0	6600	6600	0.0%
Magazines and Periodicals	700	53	82	700	618	11.7%
Learning Commons	1300	0	0	1300	1300	0.0%
Professional Materials	1500	0	0	1500	1500	0.0%
Special/Innovative	1050	0	0	1050	1050	0.0%
<b>Total Supplies-Educational:</b>	<b>58031</b>	<b>29090</b>	<b>17121</b>	<b>50360</b>	<b>33239</b>	<b>34.0%</b>



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School Year: 22 days/180 = 12%						
	2020-2021	9/30/2020	9/30/2021	2021-2022		%
	Budget	Actual	Actual	Budget	Balance	Expensed
<u>4400 Supplies-Ed. Support:</u>						
Nurse	1200	75	0	1200	1200	0.0%
Coaching	0	0	0	0	0	
Gen Supplies/Workbooks	20760	38735	11812	20760	8948	56.9%
Library/Media	900	0	376	900	524	41.8%
AV/Technology	4408	3270	1007	4150	3143	24.3%
Replacement Computers	46889	4090	22787	49040	26253	46.5%
<u>Total Supplies-Ed. Support:</u>	<b>74157</b>	<b>46170</b>	<b>35982</b>	<b>76050</b>	40068	47.3%
<u>4600 Supplies-Building/Admin.:</u>						
Heating Fuel	85100	0	0	85100	85100	0.0%
Electricity	60914	14416	14254	64837	50583	22.0%
Propane-NonKitchen	900	0	529	900	371	58.8%
Custodial/Maintenance	38080	8551	19889	38080	18191	52.2%
Office	2310	623	72	2310	2238	3.1%
Board	1400	445	252	1400	1148	18.0%
Graduation	1760	27	99	1512	1413	6.5%
Meeting	2500	735	1881	2500	619	75.2%
Code Compliance	50	0	0	50	50	0.0%
Furniture/Fixtures	0	0	0	0	0	
<u>Total Supplies-Building/Admin.:</u>	<b>193014</b>	<b>24797</b>	<b>36976</b>	<b>196689</b>	159713	18.8%
					0	
<u>TOTAL SUPPLIES</u>	<b>325202</b>	<b>100057</b>	<b>90079</b>	<b>323099</b>	233020	27.9%
<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	250	0	10880	10880	0.0%
<u>Total Improvements - Site:</u>	<b>10880</b>	<b>250</b>	<b>0</b>	<b>10880</b>	10880	0.0%
<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	0	0	7500	7500	0.0%
<u>Total Improvements - Lower Building</u>	<b>7500</b>	<b>0</b>	<b>0</b>	<b>7500</b>	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	1464	0	1111	1170	59	95.0%
Furniture/Fixtures	0	0	3791	2656	-1135	142.7%
Repairs	15000	4940	1620	15000	13380	10.8%
<u>Total Improvements - Upper Building</u>	<b>16464</b>	<b>4940</b>	<b>6522</b>	<b>18826</b>	12304	34.6%
					0	
<u>TOTAL IMPROVEMENTS</u>	<b>34844</b>	<b>5190</b>	<b>6522</b>	<b>37206</b>	30684	17.5%

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School Year: 22 days/180 = 12%						
	2020-2021	9/30/2020	9/30/2021	2021-2022		%
	Budget	Actual	Actual	Budget	Balance	Expensed
<u>6000 Transfers:</u>						
Transfers	10	0	0	10	10	0.0%
Covid	0	0	23245	82410	59165	28.2%
Capital Reserve	75000	0	0	75000	75000	0.0%
					0	
<b>TOTAL TRANSFERS</b>	<b>75010</b>	<b>0</b>	<b>23245</b>	<b>157420</b>	<b>134175</b>	<b>14.8%</b>
					0	
<b>TOTAL SCS BUDGET</b>	<b>5847359</b>	<b>1004269</b>	<b>1082712</b>	<b>5991160</b>	<b>4908448</b>	<b>18.1%</b>
					0	
<u>7000 Regional Tuition:</u>						
H.V.R.H.S.	1906111	571833	578576	1928588	1350012	30.0%
Pupil Services	1350627	405188	444510	1481701	1037191	30.0%
R.S.S.C.	309144	92743	94609	315362	220753	30.0%
					0	
<b>TOTAL REGIONAL TUITION</b>	<b>3565882</b>	<b>1069764</b>	<b>1117695</b>	<b>3725651</b>	<b>2607956</b>	<b>30.0%</b>
					0	
					0	
					0	
<b>TOTAL TOWN OF SALISBURY</b>	<b>9413241</b>	<b>2074033</b>	<b>2200407</b>	<b>9716811</b>	<b>7516404</b>	<b>22.6%</b>
<b>EDUCATION BUDGET</b>						

**TOWN OF SALISBURY**  
**STATEMENT OF REVENUES**  
**7-1-2020 TO 9-30-20 COMPARED TO 7-1-21 TO 9-30-21**

	<u>6/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2021</u>	<u>6/30/2022</u>	<u>VARIANCE</u>	<u>%</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>		<u>REC.</u>
1110 TAXES	14,848,812	6,227,411	6,706,267	15,588,396	8,882,129	43%
1120 INTEREST	50,000	-	19,453	50,000	30,547	39%
1130 LIENS		-	842		(842)	0%
<b>TOTAL TAXES</b>	<b>14,898,812</b>	<b>6,227,411</b>	<b>6,726,562</b>	<b>15,638,396</b>	<b>8,911,834</b>	<b>43%</b>
1410 TELEPHONE ACCESS	15,000	-		15,000	15,000	0%
2005 TOWN AID ROAD	293,798	147,304	147,652	294,608	146,956	50%
2110 ELDERLY GRANTS	-	-	-	-	-	0%
2120 WELFARE	-	-	-	-	-	0%
2130 STATE IN LIEU	83	-		83	83	0%
2140 FEDERAL IN LIEU	-	-	-	-	-	0%
2150 OTHER	-	5,165	93,324	5,217	(88,107)	0%
<b>TOTAL GOVER'T GRANTS</b>	<b>293,881</b>	<b>152,469</b>	<b>240,976</b>	<b>299,908</b>	<b>58,932</b>	<b>80%</b>
3110 TRANSPORTATION	-	-	-	-	-	0%
3120 SPECIAL EDUCATION		-	-		-	0%
3130 ED. COST SHARING	19,642	-		25,502	25,502	0%
3150 CHAPTER 1 & 2	-	-		-	-	0%
3160 OTHER EDUCATION	-	-		-	-	0%
3140 SCS BOND REIM.	-	-	-	-	-	0%
<b>TOTAL ED. GRANTS</b>	<b>19,642</b>	<b>-</b>	<b>-</b>	<b>25,502</b>	<b>25,502</b>	<b>0%</b>
4110 INTEREST	25,000	48	42	25,000	24,958	0%
4220 DIVIDENDS	-	-	-	-	-	0%
5110 DONATIONS	145,000	2,000	55,400	153,250	97,850	36%
6120 TOWN CLERK	197,300	123,875	81,915	197,300	115,385	42%
7110 CONSTRUCTION	225,200	60,974	87,915	225,200	137,285	39%
7200 RECREATION	141,000	25,910	25,290	141,000	115,710	18%
8210 OTHER	102,731	24,861	17,310	101,594	84,284	17%
<b>TOTAL REVENUES</b>	<b>16,063,566</b>	<b>6,617,548</b>	<b>7,235,410</b>	<b>16,822,150</b>	<b>9,586,740</b>	<b>43%</b>



**TOWN OF SALISBURY**  
**STATEMENT OF EXPENDITURES**  
**7-1-2020 TO 9-30-20 COMPARED TO 7-1-2021 TO 9-30-21**

		6/30/2021	9/30/2020	9/30/2021	6/30/2022		%
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VAR</u>	<u>EXP.</u>
1005	SELECTMEN	108,905	27,763	28,220	108,905	80,685	26%
1008	SECRETARY	61,500	11,717	17,076	62,093	45,017	28%
1011	PROBATE	9,505	4,752	4,713	9,450	4,737	50%
1014	REGISTRARS	41,700	10,745	4,445	41,200	36,755	11%
1017	BD OF FINANCE	15,000	2,366	2,590	15,500	12,910	17%
1020	AUDITORS	17,000	3,500	4,000	20,000	16,000	20%
1026	ASSESSOR	105,042	35,690	19,494	119,465	99,971	16%
1029	BD OF TAX REVIEW	250	-	-	250	250	0%
1032	TAX COLLECTOR	94,775	38,796	31,689	100,360	68,671	32%
1035	TAX REFUNDS	3,000	180	3,142	5,000	1,858	63%
1038	ACCOUNTING	95,394	21,664	25,667	99,545	73,878	26%
1041	LEGAL FEES	51,000	5,308	13,958	61,000	47,042	23%
1043	TOWN CLERK	138,556	28,428	40,764	141,979	101,215	29%
1049	LAND USE	81,400	16,788	32,692	128,000	95,308	26%
1052	ZBA	3,518	754	43	4,000	3,957	1%
1055	TWN HALL OPERAT	85,508	18,788	21,617	92,330	70,713	23%
1056	TWN HALL OFFICE	55,000	11,884	16,573	68,500	51,927	24%
1058	PENSION PLAN	205,000	15,618	9,134	240,000	230,866	4%
1060	LONGEVITY	22,000	3,683	7,804	22,800	14,996	34%
1061	FICA TAXES	145,250	40,323	44,618	145,250	100,632	31%
1064	HEALTH INS	731,171	276,056	283,665	775,420	491,755	37%
1067	WORKERS COMP.	48,932	30,700	29,165	48,932	19,767	60%
1070	LIFE/DISABILITY	10,000	3,748	4,908	10,500	5,592	47%
1073	UNEMP. COMP.	1,500	1,053	-	2,000	2,000	0%
1080	MULT. INS.	58,000	34,768	47,640	58,000	10,360	82%
1082	CON SMALL TOWN	725	975	725	725	-	100%
1083	CT CON OF MUNCIP	2,770	2,768	2,768	2,770	2	100%
1085	NWCOG	2,900	2,878	2,890	2,900	10	100%
1086	NW CT RPC	-	-	-	-	-	0%
1088	HOUS RIVER COMM	350	350	400	400	-	100%
1091	STREET LIGHTS	24,200	4,660	5,081	24,200	19,119	21%
1097	CONSERVATION	18,460	5,674	540	-	(540)	#DIV/0!
	<b>TOTAL ADMINISTRATION</b>	<b>2,238,311</b>	<b>662,377</b>	<b>706,021</b>	<b>2,411,474</b>	<b>1,705,453</b>	<b>29%</b>

**TOWN OF SALISBURY**  
**STATEMENT OF EXPENDITURES**  
**7-1-2020 TO 9-30-20 COMPARED TO 7-1-2021 TO 9-30-21**

		<u>6/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2021</u>	<u>6/30/2022</u>		<u>%</u>
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VAR</u>	<u>EXP.</u>
2005	VOL. PENSION	35,000	4,000	4,800	35,000	30,200	14%
2009	EMERGENCY PREP.	2,750	2,500	2,500	5,250	2,750	48%
2010	FIRE PROTECTION	328,600	69,650	71,400	335,600	264,200	21%
2020	LITCH CTY DISP	42,000	20,383	20,610	42,000	21,390	49%
2030	BUILDING INSPECTOR	85,402	19,252	22,203	94,300	72,097	24%
2035	FIRE MARSHAL	27,500	2,164	1,043	27,500	26,457	4%
2040	POLICE	230,178	3,344	2,314	220,839	218,525	1%
2050	CIVIL PREPARED	5	-	-	5	5	0%
2060	SARA	5	-	-	5	5	0%
2080	DOG WARDEN	14,650	2,160	2,325	14,890	12,565	16%
2090	WATER PATROL	9,000	3,426	4,776	9,000	4,224	53%
	<b>TOTAL SAFETY</b>	<b>775,090</b>	<b>126,879</b>	<b>131,971</b>	<b>784,389</b>	<b>652,418</b>	<b>17%</b>
3010	HIGHWAY GEN MAIN	808,716	210,561	190,706	836,097	645,391	23%
3020	ENGINEERING	4,000	-	-	4,000	4,000	0%
3030	SNOW/ICE REMOV	253,000	1,501	-	253,000	253,000	0%
3040	SIGNAGE	5,700	462	1,682	5,700	4,018	30%
3050	GARAGE MAIN	47,750	5,905	2,756	47,750	44,994	6%
3060	ROAD WORK	493,798	52,408	264,003	494,608	230,605	53%
3070	TREE CARE	35,000	2,195	-	40,000	40,000	0%
3071	BLASTING	-	-	-	-	-	0%
3080	PAINT BUILDING	-	-	-	-	-	0%
3090	SAND/SALT SHED	-	-	-	-	-	0%
	<b>TOTAL HIGHWAY</b>	<b>1,647,964</b>	<b>273,032</b>	<b>459,147</b>	<b>1,681,155</b>	<b>1,222,008</b>	<b>27%</b>
4010	TRANSFER STATION	326,516	-	171,421	342,842	171,421	50%
4015	SSRRA	25,000	25,000	25,000	25,000	-	100%
4030	HZD WASTE RECLY	3,000	-	3,399	3,000	(399)	113%
	<b>TOTAL SANITATION</b>	<b>354,516</b>	<b>25,000</b>	<b>199,820</b>	<b>370,842</b>	<b>171,022</b>	<b>54%</b>
5010	SVNA	114,311	28,578	28,578	114,311	85,733	25%
5020	HOUS MENTL HLTH	19,076	19,076	19,076	19,076	-	100%
5030	NWRMH	399	399	543	543	-	100%
5040	TAHD	19,717	19,717	19,728	19,728	-	100%
5060	SENIOR SERVICES	45,453	12,391	8,378	48,234	39,856	17%
5070	DRUG TESTING	500	-	-	500	500	0%
	<b>TOTAL HEALTH</b>	<b>199,456</b>	<b>80,161</b>	<b>76,303</b>	<b>202,392</b>	<b>126,089</b>	<b>38%</b>

**TOWN OF SALISBURY**  
**STATEMENT OF EXPENDITURES**  
**7-1-2020 TO 9-30-20 COMPARED TO 7-1-2021 TO 9-30-21**

		<u>6/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2021</u>	<u>6/30/2022</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	35,348	8,531	13,369	37,505	24,136	36%
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	20,834	10,417	41,667	31,250	25%
6070	GATEWAY ADULT	14,500	14,500	14,500	14,500	-	100%
6080	NW CHORE	4,000	4,000	5,000	5,000	-	100%
6090	HOUS VALLEY ASSOC	250	250	250	250	-	100%
6097	HOUSING CORR DINATOR	35,000	98	475	35,000	34,525	1%
6095	NW CT REG. HOUSING	100	100	100	100	-	100%
	<b>TOTAL COMM SERVICE</b>	<b>166,984</b>	<b>69,427</b>	<b>65,225</b>	<b>170,141</b>	<b>104,916</b>	<b>38%</b>
7010	SCOVILLE LIBRARY	183,771	45,943	45,943	183,771	137,828	25%
7020	LAKE MANAGEMENT	47,000	6,036	20,835	47,000	26,165	44%
7030	WEED HARVEST	65,000	51,315	50,669	70,000	19,331	0%
7040	TROT TA FIELD	20,000	4,551	4,659	25,850	21,191	18%
7050	RECREATION	131,992	50,639	55,626	138,347	82,721	40%
7060	TOWN GROVE	226,564	112,858	129,001	244,269	115,268	53%
7070	SENIOR BUILDING	27,700	3,701	5,758	20,700	14,942	28%
7090	X-MAS LIGHTS	2,124	2,124	2,124	2,124	-	100%
7095	MEMORIAL DAY	4,000	-	-	4,000	4,000	0%
	<b>TOTAL RECREATION</b>	<b>708,151</b>	<b>277,167</b>	<b>314,615</b>	<b>736,061</b>	<b>421,446</b>	<b>43%</b>
8010	<b>BONDING</b>	<b>480,000</b>	<b>31,172</b>	<b>967,307</b>	<b>600,000</b>	<b>(367,307)</b>	<b>161%</b>
8510	CEMETERIES	2,000	2,000	4,000	2,000	(2,000)	200%
8515	HIST DIST	5,550	219	167	5,600	5,433	3%
8520	SUNDRIES	5,000	-	378	5,000	4,622	8%
8530	COMMUNITY INFO	12,000	-	-	12,000	12,000	0%
8540	MUNCI DEVELOP	20,000	2,500	2,500	20,000	17,500	13%
8640	RAIL ROAD STATION	4,000	439	200	4,000	3,800	0%
9210	OTHER	34,000	5,404	3,242	34,000	30,758	
	<b>TOTAL OTHER</b>	<b>82,550</b>	<b>10,562</b>	<b>10,487</b>	<b>82,600</b>	<b>72,113</b>	<b>13%</b>

**TOWN OF SALISBURY**  
**STATEMENT OF EXPENDITURES**  
**7-1-2020 TO 9-30-20 COMPARED TO 7-1-2021 TO 9-30-21**

		6/30/2021	9/30/2020	9/30/2021	6/30/2022		%
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</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.	65,000	-	-	65,000	65,000	0%
9210	OTHER	75,000	-	-	75,000	75,000	0%
	<b>TOTAL CAPITAL</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>	<b>0%</b>
	<b>TOTAL GEN GOV'T</b>	<b>7,003,022</b>	<b>1,555,777</b>	<b>2,930,896</b>	<b>7,389,054</b>	<b>4,458,158</b>	<b>40%</b>
	TEACHERS PENSION	-	-	-	-	-	0%
	<b>BD OF ED</b>	<b>9,413,241</b>	<b>2,074,033</b>	<b>2,200,407</b>	<b>9,720,872</b>	<b>7,520,465</b>	<b>23%</b>
	<b>TOTAL EXPENDITURES</b>	<b>16,416,263</b>	<b>3,629,810</b>	<b>5,131,303</b>	<b>17,109,926</b>	<b>11,978,623</b>	<b>30%</b>