



BOF – Minutes – 1.13.2022

The Board of Finance Quarterly Meeting minutes of January 13, 2022.

BOF Members Present: Pari Forood, Chairman; Janet Graaff; Emily Vail; Michael Voldstad; Joseph Woddard. **Absent:** Rick Cantele **Also Present:** Joseph Cleaveland, Comptroller; Curtis Rand, First Selectman; Chris Williams, Selectman; Sue Bucceri, SCS Board Clerk; Sandra Welwood, Town Auditor; Emily Egan, Secretary.

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

M. Voldstad made a motion to **approve the minutes of the October 19, 2021 and December 1, 2021 meetings**. J. Woodard seconded, and the minutes were approved unanimously.

Sandra Welwood, Town Auditor, presented the Town Audit report to the Board of Finance. She mentioned it was a smooth audit and all personnel were very responsive and provided all the information to the auditors as requested. She noted that all the rules must be followed when expending grant funds from the American Rescue Plan Act (ARPA) and to maintain detailed records and support for a thorough reconciliation. She also mentioned the State Single Audit (Source State Compliance Supplement) where; The auditee is responsible for the preparation of the Schedule of Expenditures of State Financial Assistance and the independent auditor is responsible for issuing an opinion on whether the Schedule is presented fairly in all material respects in relation to the auditee’s financial statements taken as a whole. The independent auditor also has the responsibility under the State Single Audit (SSA) Act to determine the major state programs (an important aspect of conducting a State Single Audit); the Schedule of Expenditures of State Financial Assistance serves as the primary basis for the auditor making that determination. Therefore, appropriate major program determination by the auditor is highly dependent on the accuracy and completeness of the information that makes up the Schedule of Expenditures of the State Financial Assistance. This also, applies to Federal Single Audits as well. J. Woodard made a motion to receive an accept the Town Audit report by the auditor to present at the Annual Town Meeting. M. Voldstad seconded, and the motion was approved unanimously.

Tax Collector’s Quarterly Report

J. Cleaveland reported that at this time Tax Collection is at 64.05% and Interest and Liens are at 80.31%; same compared to previous years. J. Woodard made a motion to accept the Tax Collector’s quarterly report. M. Voldstad seconded, and the motion was approved unanimously.

Salisbury Central School (SCS) Board of Education (BOE) Quarterly Report

S. Bucceri gave an update on the SCS BOE Budget. The extra custodian they hired at the beginning of COVID, will continue to keep this position through the remainder of the school year. They had added this to the budget, but was only expected to stay until December. The school received a grant from Elementary Secondary School Emergency Relief fund (ESSER); they plan to cover the expense of the extra custodian with this funding. This grant will also cover some of the summer school and after school homework club program expenses. Line Item 3000 – Tuition/Summer School is \$11,000 over budget at this time. The BOE is happy with where the budget is right now, and next month they will begin working on the 2022-2023 budget. The BOE has offered seven teachers, who fit a certain criteria, an early

retirement incentive package. Two teachers have decided to take the package so far, the deadline for the decision from the candidates is January 28, 2022. One increase expected for the 2022-2023 budget is insurance. J. Graaff made a motion to accept the SCS BOE quarterly report. E. Vail seconded, and the motion was approved unanimously.

Board of Selectmen (BOS) Quarterly Report

J. Cleaveland presented the quarterly report for the Board of Selectmen. J. Cleaveland noted the following line items:

Statement of Revenues

Page 1 – 2150 (OTHER): J. Cleaveland reminded the BOF that last year we received just under \$200,000 from USDA grants for the Transfer Station and \$550,000 in reimbursements for the Twin Lakes Road project that was overdue. This is why there is a disparity in governmental grants.

Page 1 – 6120 (TOWN CLERK) & 7110 (CONSTRUCTION): Last year at this time, the Town Clerk had already surpassed their budget for the year after 6 months, due to the influx of land transactions. Under Construction, the Building Department has collected approximately \$60,000 more in revenue than last year, as people are starting to do renovations to their homes that they purchased the previous year. By the end of January both Town Clerk & Construction should reach their budgets for the year.

Page 1 – 7200 (RECREATION): The Paddle Tennis group did a fundraiser to help cover the costs of upgrades needed to the courts. The increase in recreation revenue includes those funds collected from the fundraising.

Statement of Expenditures

Page 2 – 1026 (ASSESSOR): Expenditures are down because revaluation was last year.

Page 2 – 1049 (LAND USE) & 1097 (CONSERVATION): The Land Use and Conservation line items were combined into one. On Line 1097 Conservation expenses are down to offset the increase in Land Use expenses.

Page 3 – 3010 (HIGHWAY GEN MAIN): Dave Warner, the new mechanic for our Highway Department, has helped save the Town a substantial amount of money on repairs to equipment, approx. \$40,000 less than the previous year, and kept more of the repairs in house.

Page 4 – 7040 (TROTТА FIELD): The increase is due to the expenditure for the paddle tennis courts, which was previously discussed in Revenues, 7200-Recreation.

Page 4 – 7020 (LAKE MANAGEMENT) & 7030 (WEED HARVESTER): There was an increase (approx. \$30,000) in Lake Management; testing and chemical treatment for 2 years on Twin Lakes.

Page 5 – 8510 (CEMETERIES): There was approximately an \$11,000 increase from last year; tree work done at the cemetery behind Town Hall.

LEGAL FEES – C. Rand mentioned the difficulty of planning legal fees in the budgets; not easy to allocated specific numbers for each of the legal fee line items, as the town doesn't know what issues may come up.

J. Woodard made a motion to accept the BOS Quarterly report. E. Vail seconded, and the motion was approved unanimously.

C. Rand gave a brief overview of a **draft** CNE Rail Road building and Factory Pond Restoration Plan 2022. The draft plan includes the following:

1. Dam restoration using original materials (Paid with Bauer/Town funds, early 2022; Managed by Board of Selectmen)
2. Exterior work to the rail road building (Paid with Bauer/Town funds, winter spring 2022; Managed by Salisbury Historic Commission and Selectmen - *Exterior assessments are underway and if the estimates exceed expectation, we may seek State Historic Preservation Office (SHPO) funding instead of Town or Bauer)

3. Traffic flow, parking and pedestrian improvements and landscape evaluation (Paid with ARPA funds/Town funds 2022; Managed by Salisbury Planning and Zoning Commission)
4. Restoration of the interior of the rail road building (SHPO state grants. Spring, summer 2022; Managed by the Salisbury Association/ Historic Commission/Selectmen)
5. Occupation/uses of the building proposals (2022; Votes at Town Meeting/Selectmen/P&Z)

E. Vail made a motion to authorize up to \$55,000 from the Bauer fund to use on the dam restoration and exterior of the railroad station building. J. Woodard seconded, and the motion was approved unanimously.

E. Vail made a motion to amend the Board of Finance Meeting times (unless noted on the schedule), from 7pm to 6pm. J. Woodard seconded, and the motion was approved unanimously.

J. Woodard mentioned that he found the CCM Training very helpful as a new board member and recommended it to the other members. Training is completely online at this time.

J. Woodard made a motion to adjourn at 8:17pm. M. Voldstad seconded, and the motion was approved unanimously.

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

LIST OF 10/1/XXXX	DUE 7/1/2021	LAWFUL ADDS	CORRECTIONS SUBS	COLLECTIBLE TAX	COLLECTIONS TAX	INTEREST	LIENS & OTHER	TOTAL COLLECTED	SUSPENSE OR REFUND	BALANCE 12/31/2021
2020	\$15,790,894.93	\$11,939.59	\$8,033.60	\$15,794,800.92	\$9,889,791.18	\$18,940.32	\$12.00	\$9,908,743.50		
2019	\$132,626.05	\$40.02	\$329.79	\$132,336.28	\$68,344.39	\$9,105.27	\$878.25	\$78,327.91	-\$1,507.72	\$5,905,009.74
2018	\$66,502.32	\$0.00	\$245.11	\$66,257.21	\$20,320.05	\$7,238.61	\$228.00	\$27,786.66	-\$257.78	\$63,991.89
2017	\$32,396.75	\$0.00	\$0.00	\$32,396.75	\$1,882.44	\$1,357.11	\$24.00	\$3,263.55	-\$622.88	\$45,937.16
2016	\$15,041.29	\$0.00	\$0.00	\$15,041.29	\$588.32	\$401.52	\$24.00	\$1,013.84	-\$381.63	\$30,514.31
2015	\$19,090.06	\$0.00	\$0.00	\$19,090.06	\$154.15	\$113.45	\$0.00	\$267.60	-\$58.92	\$14,452.97
2014	\$11,947.95	\$0.00	\$0.00	\$11,947.95	\$0.00	\$1,387.99	\$72.00	\$1,459.99	-\$164.22	\$18,935.91
2013	\$6,835.37	\$0.00	\$0.00	\$6,835.37	\$2,363.73	\$228.44	\$0.00	\$2,592.17	-\$72.35	\$11,947.95
2012	\$3,131.79	\$0.00	\$0.00	\$3,131.79	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,674.82	\$4,471.64
									-\$1,530.94	\$3,131.79

SUSPENSE \$195.26 \$142.14 **337.40**

\$16,078,466.51	\$11,979.61	\$8,608.50	\$16,081,837.62	\$9,983,639.52	\$38,914.85	\$1,238.25	\$10,023,455.22	-\$6,271.26	\$6,098,393.36
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	TAX %	INT+LIENS %
12/31/2021	64%	80%
12/31/2020	62%	78%
12/31/2019	63%	60%
12/31/2018	62%	72%
12/31/2017	72%	84%
12/31/2016	61%	42%

	2021-2022 BUDGET	2021-2022 ACTUAL	% COLLECTED
TAX	15,588,396	9,983,640	64.05%
INTEREST+LIENS	50,000	40,153	80.31%

SALISBURY BOARD OF EDUCATION 21-22 BUDGET SUMMARY BY DEPARTMENT

BOF MEETING JANUARY 13, 2022

Fiscal Year: 184 days/365 = 51%

School Year: 77 days/180 = 43%

		BUDGETED	EXPENSED	AVAILABLE	% EXPENSED
1000	Educational Salaries	\$3,091,907	\$1,280,079	\$1,811,828	41%
1100	Support Salaries	\$483,925	\$246,527	\$237,398	51%
2000	Benefits	\$1,010,092	\$494,755	\$515,337	49%
3000	Purchased Services - Education	\$140,940	\$29,267	\$111,673	21%
3300	Purchased Services-Support	\$568,268	\$251,477	\$316,791	44%
3600	Purchased Services- Bldg/Admin	\$178,303	\$108,111	\$70,192	61%
4000	Supplies-Educational	\$50,360	\$23,797	\$26,563	47%
4400	Supplies-Support	\$76,050	\$51,643	\$24,407	68%
4600	Supplies-Bldg/Admin	\$196,689	\$94,591	\$102,098	48%
5000	Site Improvements	\$10,880	\$392	\$10,488	4%
5100	Lower Building Improvements	\$7,500	\$2,579	\$4,921	34%
5200	Upper Building Improvements	\$18,826	\$17,109	\$1,717	91%
6000	Capital Reserve (Transfers)	\$157,420	\$41,294	\$116,126	26%
	TOTALS	\$5,991,160	\$2,641,621	\$3,349,539	44%

SALISBURY BOARD OF EDUCATION	21-22 STATEMENT OF EXPENDITURE					
	BOF MEETING JANUARY 13, 2022					
Fiscal Year: 184 days/365 = 51%						
School Year: 77 days/180 = 43%						
	2020-2021	12/31/2020	12/31/2021	2021-2022		%
	Budget	Actual	Actual	Budget	Balance	Expensed
<u>1000 Educational Salaries:</u>						
Certified Staff	2492809	924867	962454	2491284	1528830	38.6%
Coaching	0	0	0	0	0	
Extra Duty	33510	20088	15234	33699	18465	45.2%
Substitutes	47470	10165	22407	47470	25063	47.2%
Paraprofessionals	261641	107467	120491	263178	142687	45.8%
Nurse	48978	19914	25283	50447	25164	50.1%
Other - ESL/504	1524	0	0	1524	1524	0.0%
Principal	135248	66624	73902	139305	65403	53.1%
Assistant Principal	0	0	60308	65000	4692	92.8%
Total Educational Salaries:	3021180	1149125	1280079	3091907	1811828	41.4%
<u>1100 Support Salaries:</u>						
Secretaries/Board Clerk	158850	75711	83855	166451	82596	50.4%
Custodians	265298	140083	137145	263353	126208	52.1%
Computer Technician	41299	16177	21373	42539	21166	50.2%
Over-time	10823	6375	4154	11582	7428	35.9%
Total Support Salaries:	476270	238346	246527	483925	237398	50.9%
TOTAL SALARIES	3497450	1387471	1526606	3575832	2049226	42.7%
<u>2000 Benefits:</u>						
Insurances	745030	372120	430944	814766	383822	52.9%
Pensions	149357	0	0	62377	62377	0.0%
FICA & Medicare	106969	43968	49191	107282	58091	45.9%
Tuition Reimbursement	5000	0	0	5000	5000	0.0%
Unemployment Comp	200	2404	38	200	162	19.0%
Workers Comp	20467	15350	14582	20467	5885	71.2%
TOTAL BENEFITS	1027023	433842	494755	1010092	515337	49.0%
<u>3000 Purchased Services-Education:</u>						
Instructional	17502	-3000	1797	18759	16962	9.6%
Curriculum Dev/Training	23000	4800	1104	23000	21896	4.8%
Technology Training	1000	375	0	1000	1000	0.0%
Testing-Students	1181	0	348	1181	833	29.5%
Tuition-Summer School	12000	9840	23008	12000	-11008	191.7%
Title One	90000	0	0	70000	70000	0.0%
Tutor/Homebound/Outplaced	15000	7263	3010	15000	11990	20.1%
Total Purchased Services-Education:	159683	19278	29267	140940	111673	20.8%
<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	31250	30688	62269	31581	49.3%
Technology Contracts	53299	49130	51246	56605	5359	90.5%
Leasing Contracts	28552	11714	14621	28552	13931	51.2%
Transportation-Contract (includes OWT)	325957	143933	134344	335056	200712	40.1%
Transportation-Field Trips	33813	0	3071	36207	33136	8.5%
Transportation-Athletic Trips	0	0	0	0	0	
Lunch Program	7500	830	3762	7500	3738	50.2%
	510297	236857	237732	526789	289057	45.1%

SALISBURY BOARD OF EDUCATION		21-22 STATEMENT OF EXPENDITURE				
		BOF MEETING JANUARY 13, 2022				
Fiscal Year: 184 days/365 = 51%						
School Year: 77 days/180 = 43%	2020-2021	12/31/2020	12/31/2021	2021-2022		%
AESOP	1600	1656	1826	1700	-126	107.4%
Travel Professional Staff	1000	0	0	1000	1000	0.0%
Conf/Ed, Support Staff	1000	16	0	1000	1000	0.0%
Board Approved Programs	1200	0	0	1200	1200	0.0%
MS Athletics/Activities	36579	0	11919	36579	24660	32.6%
Total Purchased Services-Support:	551676	238529	251477	568268	316791	44.3%
<u>3600 Purchached Services-Bdg/Admin:</u>						
Consultant/Engineer	2000	0	0	2000	2000	0.0%
Auditing	6500	1500	7500	6500	-1000	115.4%
Legal Fees	10000	200	0	5000	5000	0.0%
Enumerator	0	0	0	0	0	
Cleaning	500	400	390	500	110	78.0%
Copier Overages	2500	0	487	2500	2013	19.5%
Insurance-Property/Liability	17368	13072	13425	18300	4875	73.4%
Insurance-Sports	785	787	941	785	-156	119.9%
Dues & Fees (Org. Memberships)	6055	2996	3550	6055	2505	58.6%
Classified Ads	750	76	518	750	232	69.1%
Internet	6500	1531	3197	5528	2331	57.8%
Postage	2000	665	1431	2000	569	71.6%
Printing	500	176	245	500	255	49.0%
Telephone	11640	9244	6795	13400	6605	50.7%
Water & Sewer	7400	4337	4198	7400	3202	56.7%
Maintenance Contracts	26223	11135	20425	31149	10724	65.6%
Oil Burners	6364	6364	6364	8235	1871	77.3%
Heating Controls	14010	14010	14430	14500	70	99.5%
Snowplowing	8500	1417	0	8500	8500	0.0%
Asbestos Mgmt Plan	3325	3100	0	500	500	0.0%
Rubbish Removal	10401	4125	4290	10401	6111	41.2%
Travel BOE	1000	0	0	1000	1000	0.0%
Grounds	27450	9423	19220	28300	9080	67.9%
Emergency	2000	0	0	2000	2000	0.0%
Misc. Purch. Services	0	0	0	0	0	
Repairs	2700	690	705	2500	1795	28.2%
Total Purch. Services-Bdg/Admin:	176471	85248	108111	178303	70192	60.6%
TOTAL PURCHASED SERVICES	887830	343055	388855	887511	498656	43.8%
<u>4000 Supplies-Educational:</u>						
Art	4200	1134	3229	4200	971	76.9%
EL	100	0	0	100	100	0.0%
Enrichment	773	44	0	773	773	0.0%
Language Arts	15021	6038	5216	7350	2134	71.0%
Maker Space	0	0	0	0	0	
Math	14270	17961	6835	14270	7435	47.9%
Music	1583	383	969	1583	614	61.2%
Physical Education	865	622	0	865	865	0.0%
Science	3000	2544	1370	3000	1630	45.7%
Social Studies	1360	1343	1166	1360	194	85.7%
Special Education	1250	208	415	1250	835	33.2%
Technology	900	95	115	900	785	12.8%
World Language	1700	483	326	1700	1374	19.2%
Textbooks	1859	591	0	1859	1859	0.0%
Library Books	6600	2043	4074	6600	2526	61.7%
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	769	0	1050	1050	0.0%
Total Supplies-Educational:	58031	34311	23797	50360	26563	47.3%

SALISBURY BOARD OF EDUCATION	21-22 STATEMENT OF EXPENDITURE					
	BOF MEETING JANUARY 13, 2022					
Fiscal Year: 184 days/365 = 51%						
School Year: 77 days/180 = 43%						
	2020-2021 Budget	12/31/2020 Actual	12/31/2021 Actual	2021-2022 Budget	Balance	% Expensed
<u>4400 Supplies-Ed. Support:</u>						
Nurse	1200	329	456	1200	744	38.0%
Coaching	0	0	0	0	0	
Gen Supplies/Workbooks	20760	51782	16913	20760	3847	81.5%
Library/Media	900	214	376	900	524	41.8%
AV/Technology	4408	3707	1745	4150	2405	42.0%
Replacement Computers	46889	8478	32153	49040	16887	65.6%
Total Supplies-Ed. Support:	74157	64510	51643	76050	24407	67.9%
<u>4600 Supplies-Building/Admin.:</u>						
Heating Fuel	85100	11115	24934	85100	60166	29.3%
Electricity	60914	26166	31359	64837	33478	48.4%
Propane-NonKitchen	900	337	529	900	371	58.8%
Custodial/Maintenance	38080	39817	34621	38080	3459	90.9%
Office	2310	2596	72	2310	2238	3.1%
Board	1400	2280	773	1400	627	55.2%
Graduation	1760	27	99	1512	1413	6.5%
Meeting	2500	1120	2204	2500	296	88.2%
Code Compliance	50	0	0	50	50	0.0%
Furniture/Fixtures	0	0	0	0	0	
Total Supplies-Building/Admin.:	193014	83458	94591	196689	102098	48.1%
TOTAL SUPPLIES	325202	182279	170031	323099	153068	52.6%
<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	718	392	10880	10488	3.6%
Total Improvements - Site:	10880	718	392	10880	10488	3.6%
<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	2579	7500	4921	34.4%
Total Improvements - Lower Building	7500	0	2579	7500	4921	34.4%
<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	7580	12207	15000	2793	81.4%
Total Improvements - Upper Building	16464	7580	17109	18826	1717	90.9%
TOTAL IMPROVEMENTS	34844	8298	20080	37206	17126	54.0%

SALISBURY BOARD OF EDUCATION	21-22 STATEMENT OF EXPENDITURE					
	BOF MEETING JANUARY 13, 2022					
Fiscal Year: 184 days/365 = 51%						
School Year: 77 days/180 = 43%						
	2020-2021	12/31/2020	12/31/2021	2021-2022		%
	Budget	Actual	Actual	Budget	Balance	Expensed
<u>6000 Transfers:</u>						
Transfers	10	0	0	10	10	0.0%
Covid	0	0	41294	82410	41116	50.1%
Capital Reserve	75000	0	0	75000	75000	0.0%
TOTAL TRANSFERS	75010	0	41294	157420	116126	26.2%
TOTAL SCS BUDGET	5847359	2354945	2641621	5991160	3349539	44.1%
<u>7000 Regional Tuition:</u>						
H.V.R.H.S.	1906111	1143667	1157153	1928588	771435	60.0%
Pupil Services	1350627	810376	889021	1481701	592680	60.0%
R.S.S.C.	309144	185486	189217	315362	126145	60.0%
TOTAL REGIONAL TUITION	3565882	2139529	2235391	3725651	1490260	60.0%
TOTAL TOWN OF SALISBURY EDUCATION BUDGET	9413241	4494474	4877012	9716811	4839799	50.2%

TOWN OF SALISBURY
STATEMENT OF REVENUES
7-1-2020 TO 12-31-20 COMPARED TO 7-1-21 TO 12-31-21

	6/30/2021 <u>BUDGET</u>	12/31/2020 <u>ACTUAL</u>	12/31/2021 <u>ACTUAL</u>	6/30/2022 <u>BUDGET</u>	<u>VARIANCE</u>	<u>% REC.</u>
1110 TAXES	14,848,812	9,137,917	9,983,639	15,588,396	5,604,757	64%
1120 INTEREST	50,000	37,104	38,915	50,000	11,085	78%
1130 LIENS		1,656	1,238		(1,238)	0%
TOTAL TAXES	14,898,812	9,176,677	10,023,792	15,638,396	5,614,604	64%
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	3,342		83	83	0%
2140 FEDERAL IN LIEU	-	-	-	-	-	0%
2150 OTHER	-	780,846	94,828	5,217	(89,611)	0%
TOTAL GOVER'T GRANTS	293,881	931,492	242,480	299,908	57,428	81%
3110 TRANSPORTATION	-	-	-	-	-	0%
3120 SPECIAL EDUCATION	-	-	-	-	-	0%
3130 ED. COST SHARING	19,642	4,883	6,376	25,502	19,126	25%
3150 CHAPTER 1 & 2	-	-	-	-	-	0%
3160 OTHER EDUCATION	-	24,457		-	-	0%
3140 SCS BOND REIM.	-	-	-	-	-	0%
TOTAL ED. GRANTS	19,642	29,340	6,376	25,502	19,126	25%
4110 INTEREST	25,000	80	92	25,000	24,908	0%
4220 DIVIDENDS	-	-	-	-	-	0%
5110 DONATIONS	145,000	42,100	59,400	153,250	93,850	39%
6120 TOWN CLERK	197,300	274,291	159,501	197,300	37,799	81%
7110 CONSTRUCTION	225,200	128,694	191,566	225,200	33,634	85%
7200 RECREATION	141,000	55,764	79,329	141,000	61,671	56%
8210 OTHER	102,731	65,401	48,525	101,594	53,069	48%
TOTAL REVENUES	16,063,566	10,703,839	10,811,061	16,822,150	6,011,089	64%

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2020 TO 12-31-20 COMPARED TO 7-1-2021 TO 12-31-21

		<u>6/30/2021</u>	<u>12/31/2020</u>	<u>12/31/2021</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>
1005	SELECTMEN	108,905	57,642	55,030	108,905	53,875	51%
1008	SECRETARY	61,500	27,017	31,927	62,093	30,166	51%
1011	PROBATE	9,505	9,505	4,713	9,450	4,737	50%
1014	REGISTRARS	41,700	28,500	13,812	41,200	27,388	34%
1017	BD OF FINANCE	15,000	5,396	5,595	15,500	9,905	36%
1020	AUDITORS	17,000	7,000	4,000	20,000	16,000	20%
1026	ASSESSOR	105,042	54,930	39,628	119,465	79,837	33%
1029	BD OF TAX REVIEW	250	-	-	250	250	0%
1032	TAX COLLECTOR	94,775	67,161	51,462	100,360	48,898	51%
1035	TAX REFUNDS	3,000	4,867	3,142	5,000	1,858	63%
1038	ACCOUNTING	95,394	47,641	49,444	99,545	50,101	50%
1041	LEGAL FEES	51,000	17,228	38,061	61,000	22,939	62%
1043	TOWN CLERK	138,556	61,525	68,069	141,979	73,910	48%
1049	LAND USE	81,400	37,969	63,382	128,000	64,618	50%
1052	ZBA	3,518	1,418	456	4,000	3,544	11%
1055	TWN HALL OPERAT	85,508	40,064	43,831	92,330	48,499	47%
1056	TWN HALL OFFICE	55,000	33,843	27,818	68,500	40,682	41%
1058	PENSION PLAN	205,000	19,596	14,673	240,000	225,327	6%
1060	LONGEVITY	22,000	4,589	8,747	22,800	14,053	38%
1061	FICA TAXES	145,250	76,473	74,413	145,250	70,837	51%
1064	HEALTH INS	731,171	497,176	424,249	775,420	351,171	55%
1067	WORKERS COMP.	48,932	28,831	27,616	48,932	21,316	56%
1070	LIFE/DISABILITY	10,000	8,689	7,359	10,500	3,141	70%
1073	UNEMP. COMP.	1,500	1,541	-	2,000	2,000	0%
1080	MULT. INS.	58,000	55,000	68,497	58,000	(10,497)	118%
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	11,519	8,789	24,200	15,411	36%
1097	CONSERVATION	18,460	16,775	540	-	(540)	#DIV/0!
	TOTAL ADMINISTRATION	2,238,311	1,228,866	1,142,036	2,411,474	1,269,438	47%

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2020 TO 12-31-20 COMPARED TO 7-1-2021 TO 12-31-21

		<u>6/30/2021</u>	<u>12/31/2020</u>	<u>12/31/2021</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	18,824	6,000	35,000	29,000	17%
2009	EMERGENCY PREP.	2,750	2,500	2,500	5,250	2,750	48%
2010	FIRE PROTECTION	328,600	162,950	167,800	335,600	167,800	50%
2020	LITCH CTY DISP	42,000	40,765	41,220	42,000	780	98%
2030	BUILDING INSPECTOR	85,402	42,678	44,574	94,300	49,726	47%
2035	FIRE MARSHAL	27,500	6,900	6,167	27,500	21,333	22%
2040	POLICE	230,178	9,954	14,149	220,839	206,690	6%
2050	CIVIL PREPARED	5	-	-	5	5	0%
2060	SARA	5	-	-	5	5	0%
2080	DOG WARDEN	14,650	4,237	4,480	14,890	10,410	30%
2090	WATER PATROL	9,000	3,777	5,425	9,000	3,575	60%
	TOTAL SAFETY	775,090	292,585	292,315	784,389	492,074	37%
3010	HIGHWAY GEN MAIN	808,716	439,089	365,918	836,097	470,179	44%
3020	ENGINEERING	4,000	-	-	4,000	4,000	0%
3030	SNOW/ICE REMOV	253,000	40,104	69,984	253,000	183,016	28%
3040	SIGNAGE	5,700	554	2,782	5,700	2,918	49%
3050	GARAGE MAIN	47,750	10,560	6,919	47,750	40,831	14%
3060	ROAD WORK	493,798	283,261	382,251	494,608	112,357	77%
3070	TREE CARE	35,000	9,090	6,330	40,000	33,670	16%
3071	BLASTING	-	-	-	-	-	0%
3080	PAINT BUILDING	-	-	-	-	-	0%
3090	SAND/SALT SHED	-	-	-	-	-	0%
	TOTAL HIGHWAY	1,647,964	782,658	834,184	1,681,155	846,971	50%
4010	TRANSFER STATION	326,516	163,258	171,421	342,842	171,421	50%
4015	SSRRA	25,000	25,000	25,000	25,000	-	100%
4030	HZD WASTE RECLY	3,000	480	3,725	3,000	(725)	124%
	TOTAL SANITATION	354,516	188,738	200,146	370,842	170,696	54%
5010	SVNA	114,311	57,156	57,156	114,311	57,155	50%
5020	HOUS MENTL HLTH	19,076	19,076	19,076	19,076	-	100%
5030	NWRMH	399	399	543	543	-	100%
5040	TAHD	19,717	21,393	19,728	19,728	-	100%
5060	SENIOR SERVICES	45,453	20,461	15,042	48,234	33,192	31%
5070	DRUG TESTING	500	-	-	500	500	0%
	TOTAL HEALTH	199,456	118,485	111,545	202,392	90,847	55%

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2020 TO 12-31-20 COMPARED TO 7-1-2021 TO 12-31-21

		6/30/2021	12/31/2020	12/31/2021	6/30/2022		%
		<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	19,335	21,165	37,505	16,340	56%
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	20,834	41,667	20,833	50%
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	735	1,338	35,000	33,662	4%
6095	NW CT REG. HOUSING	100	100	100	100	-	100%
	TOTAL COMM SERVICE	166,984	80,868	84,301	170,141	85,840	50%
7010	SCOVILLE LIBRARY	183,771	91,886	91,886	183,771	91,885	50%
7020	LAKE MANAGEMENT	47,000	6,036	36,635	47,000	10,365	78%
7030	WEED HARVEST	65,000	51,330	52,972	70,000	17,028	0%
7040	TROTTA FIELD	20,000	9,858	31,955	25,850	(6,105)	124%
7050	RECREATION	131,992	77,389	73,953	138,347	64,394	53%
7060	TOWN GROVE	226,564	154,456	170,611	244,269	73,658	70%
7070	SENIOR BUILDING	27,700	10,806	9,928	20,700	10,772	48%
7090	X-MAS LIGHTS	2,124	2,124	2,124	2,124	-	100%
7095	MEMORIAL DAY	4,000	-	768	4,000	3,232	19%
	TOTAL RECREATION	708,151	403,885	470,832	736,061	265,229	64%
8010	BONDING	480,000	331,511	288,080	600,000	311,920	48%
8510	CEMETERIES	2,000	2,000	13,905	2,000	(11,905)	695%
8515	HIST DIST	5,550	403	167	5,600	5,433	3%
8520	SUNDRIES	5,000	517	330	5,000	4,670	7%
8530	COMMUNITY INFO	12,000	-	1,198	12,000	10,802	10%
8540	MUNCI DEVELOP	20,000	5,210	2,500	20,000	17,500	13%
8640	RAIL ROAD STATION	4,000	1,270	563	4,000	3,437	0%
9210	OTHER	34,000	20,489	52,598	34,000	(18,598)	
	TOTAL OTHER	82,550	29,889	71,261	82,600	11,339	86%

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2020 TO 12-31-20 COMPARED TO 7-1-2021 TO 12-31-21

	<u>6/30/2021</u>	<u>12/31/2020</u>	<u>12/31/2021</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>
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%
TOTAL CAPITAL	350,000	-	-	350,000	350,000	0%
TOTAL GEN GOV'T	7,003,022	3,457,485	3,494,700	7,389,054	3,894,354	47%
TEACHERS PENSION	-	-	-	-	-	0%
BD OF ED	9,413,241	4,494,474	4,877,012	9,720,872	4,843,860	50%
TOTAL EXPENDITURES	16,416,263	7,951,959	8,371,712	17,109,926	8,738,214	49%