



BOF – Minutes – 10.18.2022

The Board of Finance Quarterly Meeting minutes of October 18, 2022.

Present: Pari Forood, Chairman; Rick Cantele; Emily Vail; Janet Graaff; Joseph Woodard; Michael Voldstad; Joseph Cleaveland Comptroller; Sue Bucceri; SCS Board Clerk; Curtis Rand, First Selectman; Chris Williams, Selectman; Emily Egan, Secretary.

The meeting was **called to order** at 6:00pm.

R. Cantele made a motion to **approve the minutes of the July 19th, 2022 meeting**. M. Voldstad seconded, and the motion was approved unanimously.

J. Cleaveland presented the **Tax Collector's quarterly report**. Collections are at 46% and are consistent with previous year's collection. Jean Bell, Tax Collector, mentioned more people are paying their taxes in full during July than previous years. J. Graaff made a motion to accept the Tax Collector's Report. J. Woodard seconded, and the motion was approved unanimously.

S. Bucceri gave a brief budget summary on the Salisbury Central School Board of Education (SCS BOE) final figures for the 2021-2022 fiscal year (FY). After reconciliation, there was a budget surplus of \$235,510.00. Almost half of the budget surplus comes from the insurance line item (\$106,695), which they budget extra coverage for in case of changes in staff. There was also a savings in certified salaries and transportation. There were a few line items over budget, which included pensions, summer school (combined regional program, more students attended), grounds (spongy moth tree care), repair (cafeteria repairs needed). The Board of Education (BOE) would like a recommendation from the Board of Finance to move the excess surplus into the capital reserve account. The SCS BOE Building & Grounds Committee is working currently to put together plans for some bigger projects including a building wide generator for the elementary building and hiring an engineer to get a proposal to upgrade the heating system in the upper building. E. Vail made a motion to recommend that the BOE transfer the budget surplus into the capital reserve account. S. Bucceri noted that the capital reserve funds have historically been used to make capital improvements to the buildings of the campus. M. Voldstad seconded, and the motion was approved unanimously.

S. Bucceri followed with a summary of the SCS BOE quarterly report. At this time, the school is fully staffed with 79 people working in the building between pupil services and their own staff; there are 21 new staff members this year. They have 297 students attending at this time. As for expenses, there are no big surprises at this time. The BOE budgeted for 5 buses this FY, and are only running 4 buses, which will show some cost savings in that line of the budget. They are paying a little bit more for diesel fuel than they budgeted for. The other increase will be in heating oil, there will be an overage in that line item because they underbudgeted not realizing what would happen at this time. They have locked in at a good price, but it is still significantly more than what they had budgeted for. R. Cantele made a motion to accept the **Salisbury Central School (SCS) Board of Education quarterly report**. J. Graaff seconded, and the motion was approved unanimously.

J. Cleaveland briefly reviewed the Board of Selectmen quarterly report. The Town has received all of the American Rescue Plan (ARPA) funding. There is a steady increase in revenues from Construction (7110)

and Recreation (7200) and there was a \$10,000 refund from Worker's Compensation for Other (8210). For expenditures, line item discussed were Land Use (1049), Police (2040), Roadwork (3060), Highway (3010), Bonding (8010) and Other (9210).

C. Rand gave a brief summary on the expended ARPA funds (Totaling - \$466,193.41) as of October 6, 2022; Town Hall office separation (\$2,477.64), Town Hall air handler (\$44,656.02), Town Hall technology upgrades (\$86,293.87), Non-profits (\$43,600.00), WPCA Pump Station (\$77,563.71), Pope Land planning (\$31,200.00) and Highway Garage Lift (\$180,402.17). Other budgeted items include the WPCA bridge, Salisbury/Lakeville Pedestrian Safety and the Salisbury sidewalk extension. C. Rand mentioned combining the Lakeville business district traffic/pedestrian study to include Salisbury Center, the Pope property and Railroad Ramble. P. Forood made a motion to support the decision of the Board of Selectmen to combine the studies. J. Woodard seconded. J. Graaf abstained. The motion carried. 5 in favor, 1 abstention.

R. Cantele made a motion to accept the **Board of Selectmen quarterly report**. M. Voldstad seconded, and the motion was approved unanimously.

The Board of Finance members discussed the **proposed meeting dates for 2023**. The meeting time will be 6pm, expect where noted on the schedule. J. Woodard made a motion to approve the Board of Finance 2023 meeting schedule. M. Voldstad seconded, and the motion was approved unanimously.

E. Vail made a motion to appoint Emily Egan as the Town Report editor. J. Woodard 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.

J. Graaff **Motion to Adjourn**. E. Vail seconded. Motion carried: 7:03pm

TOWN OF SALISBURY
TAX COLLECTORS REPORT
FISCAL YEAR 2022-2023

LIST OF 10/1/XXXX	DUE 7/1/2022	LAWFUL ADDS	CORRECTIONS SUBS	COLLECTIBLE TAX	COLLECTIONS TAX	INTEREST	LIENS & OTHER	TOTAL COLLECTED	SUSPENSE OR REFUND	BALANCE 9/30/2022
2021	\$16,204,199.37	\$4,638.59	\$48,598.87	\$16,160,239.09	\$7,043,047.31	7134.98	0	\$7,050,182.29	-\$4,648.10	\$9,117,191.78
2020	\$150,329.67	\$851.40	\$1,136.32	\$150,044.75	\$57,630.99	\$8,533.83	\$480.00	\$66,644.82	-\$1,170.68	\$92,413.76
2019	\$55,188.26	\$0.00	\$0.00	\$55,188.26	\$11,234.42	\$2,178.04	\$48.00	\$13,460.46	-\$230.94	\$43,953.84
2018	\$37,702.68	\$0.00	\$0.00	\$37,702.68	\$3,540.11	\$1,710.04	\$24.00	\$5,274.15	-\$622.88	\$34,162.57
2017	\$24,703.43	\$0.00	\$0.00	\$24,703.43	\$2,698.85	\$1,749.53	\$24.00	\$4,472.38	-\$381.63	\$22,004.58
2016	\$13,923.49	\$0.00	\$0.00	\$13,923.49	\$2,797.20	\$2,370.62	\$24.00	\$5,191.82	-\$58.92	\$11,126.29
2015	\$18,422.28	\$0.00	\$0.00	\$18,422.28	\$2,696.40	\$2,770.56	\$24.00	\$5,490.96	-\$164.22	\$15,725.88
2014	\$11,437.55	\$0.00	\$0.00	\$11,437.55	\$1,348.20	\$608.34	\$0.00	\$1,956.54	-\$72.35	\$10,089.35
2013	\$4,037.51	\$0.00	\$0.00	\$4,037.51	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,674.82	\$4,037.51
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 \$85.87 \$107.62 \$193.49

	<u>\$16,523,076.03</u>	<u>\$5,489.99</u>	<u>\$49,735.19</u>	<u>\$16,478,830.83</u>	<u>\$7,125,079.35</u>	<u>\$27,163.56</u>	<u>\$624.00</u>	<u>\$7,152,866.91</u>	<u>-\$10,555.48</u>	<u>\$9,353,837.35</u>
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	<u>TAX %</u>	<u>INT+LIENS %</u>		<u>2022-2023 BUDGET</u>	<u>2022-2023 ACTUAL</u>	<u>% COLLECTED</u>
9/30/2022	46%	56%				
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%				
			TAX	<u>15,588,396</u>	<u>7,125,079</u>	<u>45.71%</u>
			INTEREST+LIENS	<u>50,000</u>	<u>27,788</u>	<u>55.58%</u>

SALISBURY BOARD OF EDUCATION 21-22 BUDGET SUMMARY BY DEPARTMENT
BOF MEETING OCTOBER 18, 2022

Fiscal Year: 365 days/365 = 100%

School Year: 180 days/180 = 100%

		BUDGETED	EXPENSED	AVAILABLE	% EXPENSED
1000	Educational Salaries	\$3,091,907	\$3,058,351	\$33,556	99%
1100	Support Salaries	\$483,925	\$466,525	\$17,400	96%
2000	Benefits	\$1,010,092	\$902,792	\$107,300	89%
3000	Purchased Services - Education	\$140,940	\$104,931	\$36,009	74%
3300	Purchased Services-Support	\$568,268	\$526,358	\$41,910	93%
3600	Purchased Services-Bldg/Admin	\$178,303	\$172,247	\$6,056	97%
4000	Supplies-Educational	\$50,360	\$34,685	\$15,675	69%
4400	Supplies-Support	\$76,050	\$72,714	\$3,336	96%
4600	Supplies-Bldg/Admin	\$196,689	\$222,027	-\$25,338	113%
5000	Site Improvements	\$10,880	\$2,126	\$8,754	20%
5100	Lower Building Improvements	\$7,500	\$2,891	\$4,609	39%
5200	Upper Building Improvements	\$18,826	\$37,227	-\$18,401	198%
6000	Capital Reserve (Transfers)	\$157,420	\$152,776	\$4,644	97%
	TOTALS	\$5,991,160	\$5,755,650	\$235,510	96%

SALISBURY BOARD OF EDUCATION		21-22 STATEMENT OF EXPENDITURE				
		BOF MEETING OCTOBER 18, 2022				
Fiscal Year: 365 days/365 = 100%						
School Year: 180 days/180 = 100%						
	2020-2021 Budget	FINAL	FINAL	2021-2022 Budget	Balance	% Expensed
<u>1000 Educational Salaries:</u>						
Certified Staff	2492809	2551481	2371989	2491284	1 19295	95.2%
Coaching	0	0	0	0	0	
Extra Duty	33510	37667	28364	33699	5335	84.2%
Substitutes	47470	51187	82463	47470	-34993	173.7%
Paraprofessionals	261641	232222	271423	263178	-8245	103.1%
Nurse	48978	46796	52807	50447	-2360	104.7%
Other - ESL/504	1524	0	0	1524	1524	0.0%
Principal	135248	135248	139305	139305	0	100.0%
Assistant Principal	0	0	112000	65000	-47000	172.3%
Total Educational Salaries:	3021180	3054601	3058351	3091907	33556	98.9%
<u>1100 Support Salaries:</u>						
Secretaries/Board Clerk	158850	159903	166045	166451	406	99.8%
Custodians	265298	293618	248170	263353	15183	94.2%
Computer Technician	41299	38766	42443	42539	96	99.8%
Over-time	10823	10777	9867	11582	1715	85.2%
Total Support Salaries:	476270	503064	466525	483925	17400	96.4%
TOTAL SALARIES	3497450	3557665	3524876	3575832	50956	98.6%
<u>2000 Benefits:</u>						
Insurances	745030	728878	708071	814766	106695	86.9%
Pensions	149357	146552	75293	62377	-12916	120.7%
FICA & Medicare	106969	106722	99903	107282	7379	93.1%
Tuition Reimbursement	5000	0	0	5000	5000	0.0%
Unemployment Comp	200	2404	82	200	118	41.0%
Workers Comp	20467	20467	19443	20467	1024	95.0%
TOTAL BENEFITS	1027023	1005023	902792	1010092	107300	89.4%
<u>3000 Purchased Services-Education:</u>						
Instructional	17502	5869	17316	18759	1443	92.3%
Curriculum Dev/Training	23000	7158	8493	23000	14507	36.9%
Technology Training	1000	722	0	1000	1000	0.0%
Testing-Students	1181	0	453	1181	728	38.4%
Tuition-Summer School	12000	9840	23008	12000	-11008	191.7%
Title One	90000	41488	49212	70000	20788	70.3%
Tutor/Homebound/Outplaced	15000	22820	6449	15000	8551	43.0%
Total Purchased Services-Education:	159683	87897	104931	140940	36009	74.5%
<u>3300 Purchased Services-Support:</u>						
Nurse Services	0	0	0	0	0	
Medical Advisor	600	1250	1250	600	-650	208.3%
Referees/Interschool	0	0	0	0	0	
Network Support	60576	60650	60686	62269	1583	97.5%
Technology Contracts	53299	49557	53036	56605	3569	93.7%
Leasing Contracts	28552	28389	30001	28552	-1449	105.1%
Transportation-Contract (includes OWT)	325957	322882	318986	335056	16070	95.2%
Transportation-Field Trips	33813	0	15512	36207	20695	42.8%
Transportation-Athletic Trips	0	0	0	0	0	
Lunch Program	7500	2600	9118	7500	-1618	121.6%
	510297	465328	488589	526789	38200	92.7%

SALISBURY BOARD OF EDUCATION

21-22 STATEMENT OF EXPENDITURE

BOF MEETING OCTOBER 18, 2022

Fiscal Year: 365 days/365 = 100%

School Year: 180 days/180 = 100%

	2020-2021	FINAL	FINAL	2021-2022		%
AESOP	1600	1656	1826	1700	-126	107.4%
Travel Professional Staff	1000	0	1000	1000	0	100.0%
Conf/Ed, Support Staff	1000	16	0	1000	1000	0.0%
Board Approved Programs	1200	0	1200	1200	0	100.0%
MS Athletics/Activities	36579	1250	33743	36579	2836	92.2%
Total Purchased Services-Support:	551676	468250	526358	568268	41910	92.6%
<u>3600 Purchached Services-Bdg/Admin:</u>						
Consultant/Engineer	2000	0	0	2000	2000	0.0%
Auditing	6500	9375	7500	6500	-1000	115.4%
Legal Fees	10000	700	0	5000	5000	0.0%
Enumerator	0	0	0	0	0	
Cleaning	500	400	390	500	110	78.0%
Copier Overages	2500	1465	2218	2500	282	88.7%
Insurance-Property/Liability	17368	17319	17514	18300	786	95.7%
Insurance-Sports	785	787	941	785	-156	119.9%
Dues & Fees (Org. Memberships)	6055	3488	3634	6055	2421	60.0%
Classified Ads	750	126	756	750	-6	100.8%
Internet	6500	5356	6950	5528	-1422	125.7%
Postage	2000	1289	1812	2000	188	90.6%
Printing	500	176	245	500	255	49.0%
Telephone	11640	16432	13492	13400	-92	100.7%
Water & Sewer	7400	7452	6670	7400	730	90.1%
Maintenance Contracts	26223	15099	28518	31149	2631	91.6%
Oil Burners	6364	6364	6364	8235	1871	77.3%
Heating Controls	14010	14010	14430	14500	70	99.5%
Snowplowing	8500	8500	8500	8500	0	100.0%
Asbestos Mgmt Plan	3325	3100	0	500	500	0.0%
Rubbish Removal	10401	10066	10534	10401	-133	101.3%
Travel BOE	1000	177	493	1000	507	49.3%
Grounds	27450	25143	39962	28300	-11662	141.2%
Emergency	2000	0	0	2000	2000	0.0%
Misc. Purch. Services	0	0	0	0	0	
Repairs	2700	1255	1324	2500	1176	53.0%
Total Purch. Services-Bdg/Admint:	176471	148079	172247	178303	6056	96.6%
TOTAL PURCHASED SERVICES	887830	704226	803536	887511	83975	90.5%
<u>4000 Supplies-Educational:</u>						
Art	4200	3698	4126	4200	74	98.2%
EL	100	0	0	100	100	0.0%
Enrichment	773	59	0	773	773	0.0%
Language Arts	15021	12392	8495	7350	-1145	115.6%
Maker Space	0	0	0	0	0	
Math	14270	18261	6835	14270	7435	47.9%
Music	1583	455	1749	1583	-166	110.5%
Physical Education	865	842	508	865	357	58.7%
Science	3000	2853	1674	3000	1326	55.8%
Social Studies	1360	1443	1166	1360	194	85.7%
Special Education	1250	208	928	1250	322	74.2%
Technology	900	348	466	900	434	51.8%
World Language	1700	624	-137	1700	1837	-8.1%
Textbooks	1859	591	0	1859	1859	0.0%
Library Books	6600	6213	6598	6600	2	100.0%
Magazines and Periodicals	700	135	164	700	536	23.4%
Learning Commons	1300	0	906	1300	394	69.7%
Professional Materials	1500	20	157	1500	1343	10.5%
Special/Innovative	1050	769	1050	1050	0	100.0%
Total Supplies-Educational:	58031	48911	34685	50360	15675	68.9%

SALISBURY BOARD OF EDUCATION

21-22 STATEMENT OF EXPENDITURE

BOF MEETING OCTOBER 18, 2022

Fiscal Year: 365 days/365 = 100%

School Year: 180 days/180 = 100%

	2020-2021 Budget	FINAL	FINAL	2021-2022 Budget	Balance	% Expensed
<u>4400 Supplies-Ed. Support:</u>						
Nurse	1200	588	626	1200	574	52.2%
Coaching	0	0	0	0	0	
Gen Supplies/Workbooks	20760	57293	20487	20760	273	98.7%
Library/Media	900	777	557	900	343	61.9%
AV/Technology	4408	4784	2333	4150	1817	56.2%
Replacement Computers	46889	45554	48711	49040	329	99.3%
Total Supplies-Ed. Support:	74157	108996	72714	76050	3336	95.6%
<u>4600 Supplies-Building/Admin.:</u>						
Heating Fuel	85100	57841	77470	85100	7630	91.0%
Electricity	60914	62058	71422	64837	-6585	110.2%
Propane-NonKitchen	900	768	2243	900	-1343	249.2%
Custodial/Maintenance	38080	81788	63590	38080	-25510	167.0%
Office	2310	4743	257	2310	2053	11.1%
Board	1400	2896	1570	1400	-170	112.1%
Graduation	1760	1003	1439	1512	73	95.2%
Meeting	2500	2264	4036	2500	-1536	161.4%
Code Compliance	50	0	0	50	50	0.0%
Furniture/Fixtures	0	0	0	0	0	
Total Supplies-Building/Admin.:	193014	213361	222027	196689	-25338	112.9%
TOTAL SUPPLIES	325202	371268	329426	323099	-6327	102.0%
<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	4718	2126	10880	8754	19.5%
Total Improvements - Site:	10880	4718	2126	10880	8754	19.5%
<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	98	2891	7500	4609	38.5%
Total Improvements - Lower Building	7500	98	2891	7500	4609	38.5%
<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	23723	32325	15000	-17325	215.5%
Total Improvements - Upper Building	16464	23723	37227	18826	-18401	197.7%
TOTAL IMPROVEMENTS	34844	28539	42244	37206	-5038	113.5%

SALISBURY BOARD OF EDUCATION			21-22 STATEMENT OF EXPENDITURE			
			BOF MEETING OCTOBER 18, 2022			
Fiscal Year: 365 days/365 = 100%						
School Year: 180 days/180 = 100%						
	2020-2021 Budget	FINAL	FINAL	2021-2022 Budget	Balance	% Expensed
<u>6000 Transfers:</u>						
Transfers	10	0	0	10	10	0.0%
Covid	0	0	77776	82410	4634	94.4%
Capital Reserve	75000	75000	75000	75000	0	100.0%
<u>TOTAL TRANSFERS</u>	75010	75000	152776	157420	4644	97.0%
<u>TOTAL SCS BUDGET</u>	5847359	5741721	5755650	5991160	235510	96.1%
<u>7000 Regional Tuition:</u>						
H.V.R.H.S.	1906111	1932681	1878925	1928588	49663	97.4%
Pupil Services	1350627	1277658	1424188	1481701	57513	96.1%
R.S.S.C.	309144	308170	312125	315362	3237	99.0%
<u>TOTAL REGIONAL TUITION</u>	3565882	3518509	3615238	3725651	110413	97.0%
<u>TOTAL TOWN OF SALISBURY EDUCATION BUDGET</u>	9413241	9260230	9370888	9716811	345923 (110,413)	96.4%
				Surplus	235,510	

SALISBURY BOARD OF EDUCATION 22-23 BUDGET SUMMARY BY DEPARTMENT
BOF MEETING OCTOBER 18, 2022

Fiscal Year: 92 days/365 = 25%

School Year: 23 days/180 = 13%

		BUDGETED	EXPENSED	AVAILABLE	% EXPENSED
1000	Educational Salaries	\$3,114,020	\$408,425	\$2,705,595	13%
1100	Support Salaries	\$506,426	\$120,804	\$385,622	24%
2000	Benefits	\$1,106,996	\$326,712	\$780,284	30%
3000	Purchased Services - Education	\$112,650	\$3,644	\$109,006	3%
3300	Purchased Services-Support	\$605,434	\$93,647	\$511,787	15%
3600	Purchased Services- Bldg/Admin	\$188,710	\$54,037	\$134,673	29%
4000	Supplies-Educational	\$56,739	\$28,673	\$28,066	51%
4400	Supplies-Support	\$74,203	\$44,180	\$30,023	60%
4600	Supplies-Bldg/Admin	\$253,179	\$34,374	\$218,805	14%
5000	Site Improvements	\$10,880	\$212	\$10,668	2%
5100	Lower Building Improvements	\$8,410	\$768	\$7,642	9%
5200	Upper Building Improvements	\$25,740	\$13,305	\$12,435	52%
6000	Capital Reserve (Transfers)	\$105,010	\$2,936	\$102,074	3%
	TOTALS	\$6,168,397	\$1,131,717	\$5,036,680	18%

SALISBURY BOARD OF EDUCATION

22-23 STATEMENT OF EXPENDITURE

BOF MEETING OCTOBER 18, 2022

Fiscal Year: 92 days/365 = 25%

School Year: 23 days/180 = 13%

	2021-2022 Budget	9/30/2022 Actual	9/30/2022 Actual	2022-2023 Budget	Balance	% Expensed
<u>1000 Educational Salaries:</u>						
Certified Staff	2491284	296651	308151	2448462	2140311	12.6%
Coaching	0	0	0	0	0	
Extra Duty	33699	2476	2415	31102	28687	7.8%
Substitutes	47470	2968	2965	49844	46879	5.9%
Paraprofessionals	263178	19515	21400	272284	250884	7.9%
Nurse	50447	7125	7066	51961	44895	13.6%
Other - ESL/504	1524	0	0	1524	1524	0.0%
Principal	139305	36951	36650	143483	106833	25.5%
Assistant Principal	65000	30154	29778	115360	85582	25.8%
Total Educational Salaries:	3091907	395840	408425	3114020	2705595	13.1%
<u>1100 Support Salaries:</u>						
Secretaries/Board Clerk	166451	36393	37033	171440	134407	21.6%
Custodians	263353	68616	73787	279270	205483	26.4%
Computer Technician	42539	7947	8505	43817	35312	19.4%
Over-time	11582	1350	1479	11899	10420	12.4%
Total Support Salaries:	483925	114306	120804	506426	385622	23.9%
TOTAL SALARIES	3575832	510146	529229	3620446	3091217	14.6%
<u>2000 Benefits:</u>						
Insurances	814766	257493	299494	845450	545956	35.4%
Pensions	62377	0	0	122974	122974	0.0%
FICA & Medicare	107282	17290	17497	113929	96432	15.4%
Tuition Reimbursement	5000	0	0	5000	5000	0.0%
Unemployment Comp	200	0	0	200	200	0.0%
Workers Comp	20467	9722	9721	19443	9722	50.0%
TOTAL BENEFITS	1010092	284505	326712	1106996	780284	29.5%
<u>3000 Purchased Services-Education:</u>						
Instructional	18759	0	370	15469	15099	2.4%
Curriculum Dev/Training	23000	476	2649	23000	20351	11.5%
Technology Training	1000	0	275	1000	725	27.5%
Testing-Students	1181	348	105	1181	1076	8.9%
Tuition-Summer School	12000	0	0	12000	12000	0.0%
Title One	70000	0	0	45000	45000	0.0%
Tutor/Homebound/Outplaced	15000	70	245	15000	14755	1.6%
Total Purchased Services-Education:	140940	894	3644	112650	109006	3.2%
<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	62269	15988	14700	61346	46646	24.0%
Technology Contracts	56605	34490	43075	60096	17021	71.7%
Leasing Contracts	28552	6613	7067	28158	21091	25.1%
Transportation-Contract (includes OWT)	335056	31400	25747	348585	322838	7.4%
Transportation-Field Trips	36207	287	0	38673	38673	0.0%
Transportation-Athletic Trips	0	0	0	0	0	
Lunch Program	7500	1710	1037	7500	6463	13.8%
	526789	90488	91626	544958	453332	16.8%

SALISBURY BOARD OF EDUCATION			22-23 STATEMENT OF EXPENDITURE			
			BOF MEETING OCTOBER 18, 2022			
Fiscal Year: 92 days/365 = 25%						
School Year: 23 days/180 = 13%						
	2021-2022	9/30/2022	9/30/2022	2022-2023		%
AESOP	1700	1826	1928	1930	2	99.9%
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	11149	93	55346	55253	0.2%
Total Purchased Services-Support:	568268	103463	93647	605434	511787	15.5%
3600 Purchached Services-Bdg/Admin:						
Consultant/Engineer	2000	0	0	2000	2000	0.0%
Auditing	6500	2000	0	7500	7500	0.0%
Legal Fees	5000	0	0	5000	5000	0.0%
Enumerator	0	0	0	0	0	
Cleaning	500	390	0	500	500	0.0%
Copier Overages	2500	0	0	2500	2500	0.0%
Insurance-Property/Liability	18300	9381	8521	18300	9779	46.6%
Insurance-Sports	785	941	0	900	900	0.0%
Dues & Fees (Org. Memberships)	6055	3372	3657	6130	2473	59.7%
Classified Ads	750	99	0	750	750	0.0%
Internet	5528	1496	1496	7098	5602	21.1%
Postage	2000	1394	0	2000	2000	0.0%
Printing	500	0	0	500	500	0.0%
Telephone	13400	3424	3442	13632	10190	25.2%
Water & Sewer	7400	2537	3364	7450	4086	45.2%
Maintenance Contracts	31149	15108	11503	32233	20730	35.7%
Oil Burners	8235	6364	0	8810	8810	0.0%
Heating Controls	14500	0	15010	15010	0	100.0%
Snowplowing	8500	0	0	9800	9800	0.0%
Asbestos Mgmt Plan	500	0	0	500	500	0.0%
Rubbish Removal	10401	1716	1847	10797	8950	17.1%
Travel BOE	1000	0	0	1000	1000	0.0%
Grounds	28300	15011	5095	31800	26705	16.0%
Emergency	2000	0	0	2000	2000	0.0%
Misc. Purch. Services	0	0	0	0	0	
Repairs	2500	625	102	2500	2398	4.1%
Total Purch. Services-Bdg/Admint:	178303	63858	54037	188710	134673	28.6%
TOTAL PURCHASED SERVICES	887511	168215	151328	906794	755466	16.7%
4000 Supplies-Educational:						
Art	4200	3001	3894	4200	306	92.7%
EL	100	0	0	100	100	0.0%
Enrichment	773	0	0	773	773	0.0%
Language Arts	7350	3922	3706	7350	3644	50.4%
Maker Space	0	0	0	0	0	
Math	14270	6657	6941	14270	7329	48.6%
Music	1583	587	670	1583	913	42.3%
Physical Education	865	0	771	865	94	89.1%
Science	3000	1119	981	3200	2219	30.7%
Social Studies	1360	1166	1199	1500	301	79.9%
Special Education	1250	415	0	1250	1250	0.0%
Technology	900	45	52	900	848	5.8%
World Language	1700	127	313	1700	1387	18.4%
Textbooks	1859	0	7199	8198	999	87.8%
Library Books	6600	0	1197	6600	5403	18.1%
Magazines and Periodicals	700	82	82	400	318	20.5%
Learning Commons	1300	0	1645	1300	-345	126.5%
Professional Materials	1500	0	23	1500	1477	1.5%
Special/Innovative	1050	0	0	1050	1050	0.0%
Total Supplies-Educational:	50360	17121	28673	56739	28066	50.5%

SALISBURY BOARD OF EDUCATION		22-23 STATEMENT OF EXPENDITURE				
		BOF MEETING OCTOBER 18, 2022				
Fiscal Year: 92 days/365 = 25%						
School Year: 23 days/180 = 13%						
	2021-2022 Budget	9/30/2022 Actual	9/30/2022 Actual	2022-2023 Budget	Balance	% Expensed
<u>4400 Supplies-Ed. Support:</u>						
Nurse	1200	0	8	1200	1192	0.7%
Coaching	0	0	0	0	0	
Gen Supplies/Workbooks	20760	11812	17393	21798	4405	79.8%
Library/Media	900	376	1532	900	-632	170.2%
AV/Technology	4150	1007	1005	4165	3160	24.1%
Replacement Computers	49040	22787	24242	46140	21898	52.5%
Total Supplies-Ed. Support:	76050	35982	44180	74203	30023	59.5%
<u>4600 Supplies-Building/Admin.:</u>						
Heating Fuel	85100	0	0	105820	105820	0.0%
Electricity	64837	14254	15847	64837	48990	24.4%
Propane-NonKitchen	900	529	0	1200	1200	0.0%
Custodial/Maintenance	38080	19889	16153	72923	56770	22.2%
Office	2310	72	467	2310	1843	20.2%
Board	1400	252	497	1500	1003	33.1%
Graduation	1512	99	0	1539	1539	0.0%
Meeting	2500	1881	1410	3000	1590	47.0%
Code Compliance	50	0	0	50	50	0.0%
Furniture/Fixtures	0	0	0	0	0	
Total Supplies-Building/Admin.:	196689	36976	34374	253179	218805	13.6%
TOTAL SUPPLIES	323099	90079	107227	384121	276894	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	0	212	10880	10668	1.9%
Total Improvements - Site:	10880	0	212	10880	10668	1.9%
<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	768	910	142	84.4%
Repairs	7500	0	0	7500	7500	0.0%
Total Improvements - Lower Building	7500	0	768	8410	7642	9.1%
<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	1170	1111	7529	9150	1621	82.3%
Furniture/Fixtures	2656	3791	4284	1590	-2694	269.4%
Repairs	15000	1620	1492	15000	13508	9.9%
Total Improvements - Upper Building	18826	6522	13305	25740	12435	51.7%
TOTAL IMPROVEMENTS	37206	6522	14285	45030	30745	31.7%

SALISBURY BOARD OF EDUCATION		22-23 STATEMENT OF EXPENDITURE				
		BOF MEETING OCTOBER 18, 2022				
Fiscal Year: 92 days/365 = 25%						
School Year: 23 days/180 = 13%						
	2021-2022 Budget	9/30/2022 Actual	9/30/2022 Actual	2022-2023 Budget	Balance	% Expensed
<u>6000 Transfers:</u>						
Transfers	10	0	0	10	10	0.0%
Covid	82410	23245	2936	30000	27064	9.8%
Capital Reserve	75000	0	0	75000	75000	0.0%
<u>TOTAL TRANSFERS</u>	157420	23245	2936	105010	102074	2.8%
<u>TOTAL SCS BUDGET</u>	5991160	1082712	1131717	6168397	5036680	18.3%
<u>7000 Regional Tuition:</u>						
H.V.R.H.S.	1928588	578576	639407	2131355	1491948	30.0%
Pupil Services	1481701	444510	458710	1529033	1070323	30.0%
R.S.S.C.	315362	94609	100818	336060	235242	30.0%
<u>TOTAL REGIONAL TUITION</u>	3725651	1117695	1198935	3996448	2797513	30.0%
<u>TOTAL TOWN OF SALISBURY EDUCATION BUDGET</u>	9716811	2200407	2330652	10164845	7834193	22.9%

SCS BOARD OF ED CAPITAL RESERVE UPDATE
FOR OCTOBER 24, 2022 BOE REGULAR MEETING

\$333,076.39	Funds Available - July 1, 2021
-\$19,686.51	21-22 Expenses
\$25,000.00	21-22 Budget Capital Funds
<hr/> \$338,389.88	Subtotal
\$235,510.00	21-22 Budget Surplus
<hr/> \$573,899.88	July 1, 2022 Starting Balance
-\$12,744.81	22-23 Expenses to date
<hr/> \$561,155.07	
\$75,000.00	22-23 Budgeted Capital Funds
<hr/> \$636,155.07	Current Funds Available

TOWN OF SALISBURY
STATEMENT OF REVENUES
7-1-2021 TO 9-30-21 COMPARED TO 7-1-22 TO 9-30-22

		6/30/2022 <u>BUDGET</u>	9/30/2021 <u>ACTUAL</u>	9/30/2022 <u>ACTUAL</u>	6/30/2023 <u>BUDGET</u>	<u>VARIANCE</u>	% <u>REC.</u>
1110	TAXES	15,588,396	6,706,267	7,125,079	16,202,424	9,077,345	44%
1120	INTEREST	50,000	19,453	27,164	50,000	22,836	54%
1130	LIENS		842	624		(624)	0%
	TOTAL TAXES	15,638,396	6,726,562	7,152,867	16,252,424	9,099,557	44%
1410	TELEPHONE ACCESS	15,000	-	-	15,000	15,000	0%
2005	TOWN AID ROAD	294,608	147,652	150,214	295,305	145,091	51%
2110	ELDERLY GRANTS	-	-	-	-	-	0%
2120	ARPA	-	-	183,082	-	(183,082)	0%
2130	STATE IN LIEU	83	-	-	83	83	0%
2140	FEDERAL IN LIEU	-	-	-	-	-	0%
2150	OTHER	5,217	93,324	5,418	4,954	(464)	0%
	TOTAL GOVER'T GRANTS	299,908	240,976	338,714	300,342	(38,372)	113%
3110	TRANSPORTATION	-	-	-	-	-	0%
3120	SPECIAL EDUCATION	-	-	-	-	-	0%
3130	ED. COST SHARING	25,502	-	-	32,924	32,924	0%
3150	CHAPTER 1 & 2	-	-	-	-	-	0%
3160	OTHER EDUCATION	-	-	-	-	-	0%
3140	SCS BOND REIM.	-	-	-	-	-	0%
	TOTAL ED. GRANTS	25,502	-	-	32,924	32,924	0%
4110	INTEREST	25,000	42	46	25,000	24,954	0%
4220	DIVIDENDS	-	-	-	-	-	0%
5110	DONATIONS	153,250	55,400	1,600	178,500	176,900	1%
6120	TOWN CLERK	197,300	81,915	71,637	257,200	185,563	28%
7110	CONSTRUCTION	225,200	87,915	192,375	340,100	147,725	57%
7200	RECREATION	141,000	25,290	73,939	151,000	77,061	49%
8210	OTHER	101,594	17,310	34,919	104,094	69,175	34%
	TOTAL REVENUES	16,822,150	7,235,410	7,866,097	17,656,584	9,790,487	45%

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2021 TO 9-30-21 COMPARED TO 7-1-2022 TO 9-30-22

		6/30/2022	9/30/2021	9/30/2022	6/30/2023		%
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VAR</u>	<u>EXP.</u>
1005	SELECTMEN	108,905	28,220	28,325	108,905	80,580	26%
1008	SECRETARY	62,093	17,076	15,211	64,448	49,237	24%
1011	PROBATE	9,450	4,713	5,373	10,750	5,377	50%
1014	REGISTRARS	41,200	4,445	13,603	41,750	28,147	33%
1017	BD OF FINANCE	15,500	2,590	2,570	15,850	13,280	16%
1020	AUDITORS	20,000	4,000	-	20,000	20,000	0%
1026	ASSESSOR	119,465	19,494	30,178	123,974	93,796	24%
1029	BD OF TAX REVIEW	250	-	-	250	250	0%
1032	TAX COLLECTOR	100,360	31,689	36,342	100,637	64,295	36%
1035	TAX REFUNDS	5,000	3,142	-	5,000	5,000	0%
1038	ACCOUNTING	99,545	25,667	25,116	125,340	100,224	20%
1041	LEGAL FEES	61,000	13,958	12,476	94,952	82,476	13%
1043	TOWN CLERK	141,979	40,764	28,268	147,291	119,023	19%
1049	LAND USE	128,000	32,692	35,045	181,000	145,955	19%
1052	ZBA	4,000	43	-	4,000	4,000	0%
1055	TWN HALL OPERAT	92,330	21,617	21,957	102,448	80,491	21%
1056	TWN HALL OFFICE	68,500	16,573	18,593	72,200	53,607	26%
1058	PENSION PLAN	240,000	9,134	35,918	276,000	240,082	13%
1060	LONGEVITY	22,800	7,804	4,458	22,000	17,542	20%
1061	FICA TAXES	145,250	44,618	44,620	152,500	107,880	29%
1064	HEALTH INS	775,420	283,665	288,527	785,606	497,079	37%
1067	WORKERS COMP.	48,932	29,165	29,162	48,932	19,770	60%
1070	LIFE/DISABILITY	10,500	4,908	2,907	12,000	9,093	24%
1073	UNEMP. COMP.	2,000	-	-	2,000	2,000	0%
1080	MULT. INS.	58,000	47,640	38,526	58,000	19,474	66%
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	2,900	2,890	3,353	2,900	(453)	116%
1086	NW CT RPC	-	-	-	-	-	0%
1088	HOUS RIVER COMM	400	400	400	400	-	100%
1091	STREET LIGHTS	24,200	5,081	4,195	24,700	20,505	17%
1097	CONSERVATION	-	540	-	-	-	#DIV/0!
	TOTAL ADMINISTRATION	2,411,474	706,021	728,866	2,607,328	1,878,462	28%

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2021 TO 9-30-21 COMPARED TO 7-1-2022 TO 9-30-22

		<u>6/30/2022</u>	<u>9/30/2021</u>	<u>9/30/2022</u>	<u>6/30/2023</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	4,800	5,600	35,000	29,400	16%
2009	EMERGENCY PREP.	5,250	2,500	-	5,250	5,250	0%
2010	FIRE PROTECTION	335,600	71,400	100,650	352,600	251,950	29%
2020	LITCH CTY DISP	42,000	20,610	24,517	44,000	19,483	56%
2030	BUILDING INSPECTOR	94,300	22,203	22,297	97,441	75,144	23%
2035	FIRE MARSHAL	27,500	1,043	7,177	27,500	20,323	26%
2040	POLICE	220,839	2,314	4,617	230,839	226,222	2%
2050	CIVIL PREPARED	5	-	-	5	5	0%
2060	SARA	5	-	-	5	5	0%
2080	DOG WARDEN	14,890	2,325	2,060	14,232	12,172	14%
2090	WATER PATROL	9,000	4,776	5,179	9,000	3,821	58%
	TOTAL SAFETY	784,389	131,971	172,097	815,872	643,775	21%
3010	HIGHWAY GEN MAIN	836,097	190,706	193,935	871,306	677,371	22%
3020	ENGINEERING	4,000	-	-	4,000	4,000	0%
3030	SNOW/ICE REMOV	253,000	-	8,566	253,000	244,434	3%
3040	SIGNAGE	5,700	1,682	-	5,700	5,700	0%
3050	GARAGE MAIN	47,750	2,756	11,587	47,950	36,363	24%
3060	ROAD WORK	494,608	264,003	38,263	494,608	456,345	8%
3070	TREE CARE	40,000	-	5,168	50,000	44,832	10%
3071	BLASTING	-	-	-	-	-	0%
3080	PAINT BUILDING	-	-	-	-	-	0%
3090	SAND/SALT SHED	-	-	-	-	-	0%
	TOTAL HIGHWAY	1,681,155	459,147	257,519	1,726,564	1,469,045	15%
4010	TRANSFER STATION	342,842	171,421	181,707	363,414	181,707	50%
4015	SSRRA	25,000	25,000	25,000	25,000	-	100%
4030	HZD WASTE RECLY	3,000	3,399	1,132	3,000	1,868	38%
	TOTAL SANITATION	370,842	199,820	207,839	391,414	183,575	53%
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	543	543	543	543	-	100%
5040	TAHD	19,728	19,728	22,967	22,967	-	100%
5060	SENIOR SERVICES	48,234	8,378	8,437	49,389	40,952	17%
5070	DRUG TESTING	500	-	-	500	500	0%
	TOTAL HEALTH	202,392	76,303	79,601	206,786	127,185	38%

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2021 TO 9-30-21 COMPARED TO 7-1-2022 TO 9-30-22

		6/30/2022	9/30/2021	9/30/2022	6/30/2023		%
		<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	37,505	13,369	11,961	38,920	26,959	31%
6022	SUSAN B ANTH	2,124	2,124	2,124	2,124	-	100%
6025	WOMEN SUPP SER	2,124	2,124	2,500	2,500	-	100%
6035	EXTRAS	5	-	-	5	5	0%
6040	NW TRAN DIST	2,186	2,186	2,356	2,356	-	100%
6060	HOUS DAY CARE	41,667	10,417	20,834	41,667	20,833	50%
6070	GATEWAY ADULT	14,500	14,500	14,500	14,500	-	100%
6080	NW CHORE	5,000	5,000	6,000	6,000	-	100%
6090	HOUS VALLEY ASSOC	250	250	250	250	-	100%
6097	HOUSING CORRINATOR	35,000	475	30,756	35,000	4,244	88%
6095	NW CT REG. HOUSING	100	100	250	100	(150)	250%
	TOTAL COMM SERVICE	170,141	65,225	106,211	173,102	66,891	61%
7010	SCOVILLE LIBRARY	183,771	45,943	45,943	183,771	137,828	25%
7020	LAKE MANAGEMENT	47,000	20,835	2,665	47,000	44,335	6%
7030	WEED HARVEST	70,000	50,669	52,046	70,000	17,954	0%
7040	TROTТА FIELD	25,850	4,659	6,998	25,850	18,852	27%
7050	RECREATION	138,347	55,626	53,725	150,980	97,255	36%
7060	TOWN GROVE	244,269	129,001	122,300	256,756	134,456	48%
7070	SENIOR BUILDING	20,700	5,758	7,045	32,700	25,655	22%
7090	X-MAS LIGHTS	2,124	2,124	2,124	2,124	-	100%
7095	MEMORIAL DAY	4,000	-	1,310	6,000	4,690	22%
	TOTAL RECREATION	736,061	314,615	294,156	775,181	481,025	38%
8010	BONDING	600,000	967,307	200,816	600,000	399,184	33%
8510	CEMETERIES	2,000	4,000	-	2,000	2,000	0%
8515	HIST DIST	5,600	167	192	6,000	5,808	3%
8520	SUNDRIES	5,000	378	367	5,000	4,633	7%
8530	COMMUNITY INFO	12,000	-	-	12,000	12,000	0%
8540	MUNCI DEVELOP	20,000	2,500	400	20,000	19,600	2%
8640	RAIL ROAD STATION	4,000	200	593	5,000	4,407	0%
9210	OTHER	34,000	3,242	264,261	35,000	(229,261)	
	TOTAL OTHER	82,600	10,487	265,813	85,000	(180,813)	313%

TOWN OF SALISBURY
STATEMENT OF EXPENDITURES
7-1-2021 TO 9-30-21 COMPARED TO 7-1-2022 TO 9-30-22

		6/30/2022	9/30/2021	9/30/2022	6/30/2023		
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>		
						<u>VAR</u>	<u>%</u> <u>EXP.</u>
9010	HIGHWAY EQUIP.	200,000	-	-	220,000	220,000	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	-	-	370,000	370,000	0%
	TOTAL GEN GOV'T	7,389,054	2,930,896	2,312,918	7,751,247	5,438,329	30%
	TEACHERS PENSION	-	-	-	-	-	0%
	BD OF ED	9,720,872	2,200,407	2,330,652	10,164,845	7,390,220	24%
	TOTAL EXPENDITURES	17,109,926	5,131,303	4,643,570	17,916,092	13,272,522	26%

ARPA
Expenditures thru 10/6/2022

	1,065,422.08											
Budgeted	852,000.00	2,000.00	50,000.00	100,000.00	50,000.00	100,000.00	50,000.00	100,000.00	20,000.00	80,000.00	50,000.00	250,000.00
		<u>TOWN HALL OFFICE SEP</u>	<u>TOWN HALL AIR HANDLER</u>	<u>TOWN HALL HARD/SOFTWARE</u>	<u>NON PROFITS</u>	<u>WPCA BRIDGE</u>	<u>WPCA PUMP</u>	<u>POPE</u>	<u>SSTS REVENUE REPLACEMENT</u>	<u>SALISBURY/LAKEVILLE PEDEDTRIAN SAFTY</u>	<u>SALISBURY SIDEWALK EXT</u>	<u>HIGHWAY GARAGE LIFT</u>
Expended	466,193.41	2,477.64	44,656.02	86,293.87	43,600.00	-	77,563.71	31,200.00	-	-	-	180,402.17

BOARD OF FINANCE
Meeting Dates 2023
(All Meetings Begin at **6:00PM**, Except Where Noted)

2023

Thursday, January 12	Quarterly Meeting
Wednesday, February 8 (7:30pm)	Annual Town Meeting to receive Final Audit Report for the fiscal year ending June 30, 2022
Thursday, March 9	Receive initial budgets from Board of Education and Board of Selectmen
Tuesday, March 21	Receive Final Board of Selectmen Budget Receive Final Board of Education Budget. Vote on both Board of Selectmen and Board of Education Budgets to present at the Public Hearing
Thursday, April 6	Quarterly Meeting
Monday, April 24 (7:30pm)	Public Hearing on the Budgets immediately followed by Final Budget review. Vote on Budgets to present to Town Budget Meeting
Tuesday, May 2	Region 1 Referendum
Wednesday, May 3 (7:30pm)	Annual Town Budget Meeting and Board of Finance meeting Immediately following the Budget Meeting to set the Mill Rate
Tuesday, July 11	Quarterly and End of Fiscal Year Meeting
Tuesday, October 17	Quarterly Meeting