



BOF – Minutes – January 14, 2025

The Board of Finance Quarterly Meeting minutes of January 14, 2025.

Present: Pari Forood, Chairman; Janet Graaff; Emily Vail; Richard Cantele; Joseph Woodard; Michael Voldstad; Curtis Rand, First Selectman; Katherine Kiefer, Selectman; Joseph Cleaveland, Comptroller; Charlotte Hower, Assistant to the Comptroller; George Sinnamon, Auditor; Crystal Ohmen; members of the press and public.

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

R. Cantele made a motion to **approve the minutes** of the October 15, 2024 Quarterly Meeting. M. Voldstad seconded, and the motion was approved unanimously.

George Sinnamon, auditor from Sinnamon & Associates, LLC, gave an overview of the process and procedures used to conduct the audit. After a brief summary of the general results from the audit, he mentioned that the Town is in excellent financial position. J. Graaff made a motion to receive and present the Town Audit Report (with the amended pages) at the special Annual Town Meeting to be held on Wednesday, February 5, 2025. M. Voldstad seconded, and the motion was approved unanimously. Copies of the audited report can be found at: <https://www.salisburyct.us/financial-statements/>

J. Cleaveland presented the **quarterly report for the Tax Collector**; there was nothing to report at this time. R. Cantele made a motion to accept the quarterly report from the Tax Collector. E. Vail seconded, and the motion was approved unanimously.

C. Ohmen presented the **quarterly report for the Salisbury Central School Board of Education (SCS BOE)**. She reported that as far as the SCS BOE finances and budget are concerned, they are in a good position right now; there is nothing particular in the report that really needs explanation.

J. Graaff made a motion to accept the quarterly report from Salisbury Central School Board of Education. E. Vail seconded, and the motion was approved unanimously.

J. Cleaveland presented the **quarterly report for the Board of Selectmen (BOS)**. There was a brief discussion of expenditures from Legal Fees (1041). J. Woodard made a motion to accept the quarterly report from the Board of Selectman. R. Cantele seconded, and the motion was approved unanimously.

C. Rand presented the cost of replacing the windows in the Town Hall after receiving multiple bids. The Board of Finance recommended going to Town meeting for the transfer of up to \$450,000 from the Town's undesignated surplus fund for replacement of existing windows at the Town Hall.

C. Rand briefly mentioned the upcoming revaluation, the dissolution of our contract with Materials Innovation and Recycling Authority (MIRA) and a study on the capacity of the sewer plant by Tighe & Bond.

The Tax Collector submitted a **Suspense List** to the Board of Finance with multiple accounts deemed uncollectible and removed from consideration as assets of the Town. They are not abated; to be collected whenever possible. The total Personal Property uncollected is \$6,061.17 and the total Motor Vehicle is \$3,497.03. J. Woodard made a motion to approve the Suspense List totaling \$9,558.20. M. Voldstad seconded, and the motion was approved unanimously.

R. Cantele made a motion to adjourn at 7:02pm. J. Woodard seconded, and the motion was approved unanimously.

**TOWN OF SALISBURY
TAX COLLECTORS REPORT
FISCAL YEAR 2024-2025**

LIST OF 10/1/2023	DUE 7/1/2024	LAWFUL ADDS	CORRECTIONS SUBS	COLLECTIBLE TAX	COLLECTIONS TAX	INTEREST	LIENS & OTHER	TOTAL COLLECTED	SUSPENSE OR REFUND	BALANCE 12/31/2024
2023	\$16,735,747.56	\$6,368.80	\$12,750.36	\$16,729,366.00	\$10,815,665.46	\$20,097.41	\$100.00	\$10,835,862.87	-\$2,914.13	\$5,913,700.54
2022	\$154,704.22	\$303.16	\$1,120.16	\$153,887.22	\$65,554.63	\$10,459.84	\$816.00	\$76,830.47	-\$673.25	\$88,332.59
2021	\$50,701.08	\$0.00	\$0.00	\$50,701.08	\$4,966.30	\$1,644.46	\$24.00	\$6,634.76	-\$1,509.26	\$45,734.78
2020	\$41,510.39	\$0.00	\$0.00	\$41,510.39	\$2,184.03	\$975.82	\$0.00	\$3,159.85	-\$390.73	\$39,326.36
2019	\$21,034.20	\$0.00	\$0.00	\$21,034.20	\$58.46	\$155.85	\$0.00	\$214.31	-\$230.94	\$20,975.74
2018	\$11,518.02	\$0.00	\$0.00	\$11,518.02	\$0.00	\$173.14	\$24.00	\$197.14	-\$622.88	\$11,518.02
2017	\$16,142.85	\$0.00	\$0.00	\$16,142.85	\$327.10	\$325.88	\$24.00	\$676.98	-\$381.63	\$15,815.75
2016	\$6,842.79	\$0.00	\$0.00	\$6,842.79	\$0.00	\$0.00	\$0.00	\$0.00	-\$58.92	\$6,842.79
2015	\$11,372.66	\$0.00	\$0.00	\$11,372.66	\$0.00	\$0.00	\$0.00	\$0.00	-\$164.22	\$11,372.66
2014	\$5,244.29	\$0.00	\$0.00	\$5,244.29	\$0.00	\$0.00	\$0.00	\$0.00	-\$72.35	\$5,244.29
2013	\$2,192.34	\$0.00	\$0.00	\$2,192.34	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,674.82	\$2,192.34
2012	\$452.96	\$0.00	\$0.00	\$452.96	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,530.94	\$452.96
				SUSPENSE	\$1,557.72	\$2,131.42				
\$17,057,463.36		\$6,671.96	\$13,870.52	\$17,050,264.80	\$10,890,313.70	\$35,963.82	\$988.00	\$10,923,576.38	-\$10,224.07	\$6,161,508.82

	TAX %	INT+LIENS %	2024-2025 BUDGET	2024-2025 ACTUAL	% COLLECTED
12/31/2024	65%	74%			
12/31/2023	65%	91%	TAX	\$16,640,642	65.44%
12/31/2022	67%	86%			
12/31/2021	64%	80%	INTEREST+LIENS	\$50,000	73.90%
12/31/2020	62%	78%			
12/31/2019	63%	60%			

SALISBURY BOARD OF EDUCATION 24-25 BUDGET SUMMARY BY DEPARTMENT

BOF MEETING JANUARY 14, 2025

Fiscal Year: 184 days/365 = 51%

School Year: 76 days/180 = 42%

		BUDGETED	EXPENSED	AVAILABLE	% EXPENSED
1000	Educational Salaries	\$3,347,330	\$1,429,393	\$1,917,937	43%
1100	Support Salaries	\$563,401	\$283,949	\$279,452	50%
2000	Benefits	\$1,192,546	\$550,809	\$641,737	46%
3000	Purchased Services -Education	\$117,734	\$30,100	\$87,634	26%
3300	Purchased Services-Support	\$627,869	\$279,725	\$348,144	45%
3600	Purchased Services-Bldg/Admin	\$259,545	\$125,280	\$134,265	48%
4000	Supplies-Educational	\$50,498	\$29,990	\$20,508	59%
4400	Supplies-Support	\$64,996	\$60,596	\$4,400	93%
4600	Supplies-Bldg/Admin	\$222,952	\$78,338	\$144,614	35%
5000	Site Improvements	\$5,000	\$0	\$5,000	0%
5100	Lower Building Improvements	\$4,468	\$3,822	\$646	86%
5200	Upper Building Improvements	\$29,590	\$20,758	\$8,832	70%
6000	Capital Reserve (Transfers)	\$50,010	\$0	\$50,010	0%
	TOTALS	\$6,535,939	\$2,892,760	\$3,643,179	44%

SALISBURY BOARD OF EDUCATION	24-25 STATEMENT OF EXPENDITURE					
	BOF MEETING JANUARY 14, 2025					
Fiscal Year: 184 days/365 = 51%						
School Year: 76 days/180 = 42%						
	23-24	12/31/2023	12/31/2024	24-25		%
	Budget	Actual	Actual	Budget	Balance	Expensed
<u>1000 Educational Salaries:</u>						
Certified Staff	2539862	1009762	1057021	2591052	1534031	40.8%
Extra Duty	36275	18301	22033	39604	17571	55.6%
Substitutes	49844	26614	50177	63550	13373	79.0%
Paraprofessionals	269625	132960	129579	303776	174197	42.7%
Nurse	57968	29115	30017	65214	35197	46.0%
Other - ESL/504	1524	0	0	1524	1524	0.0%
Principal	147788	72802	77500	158100	80600	49.0%
Assistant Principal	119353	60449	63066	124510	61444	50.7%
Total Educational Salaries:	3222239	1350002	1429393	3347330	1917937	42.7%
<u>1100 Support Salaries:</u>						
Secretaries/Board Clerk	164294	85305	96654	202226	105572	47.8%
Custodians	287912	144205	153094	302069	148975	50.7%
Computer Technician	45136	20893	21780	47393	25613	46.0%
Over-time	12897	4188	12421	11713	7525	106.0%
Total Support Salaries:	510239	254591	283949	563401	279452	50.4%
TOTAL SALARIES	3732478	1604593	1713342	3910731	2197389	43.8%
<u>2000 Benefits:</u>						
Insurances	931375	517897	479981	903871	423890	53.1%
Pensions	112471	0	0	135088	135088	0.0%
FICA & Medicare	116383	52616	56248	128944	72696	43.6%
Tuition Reimbursement	5000	0	0	5000	5000	0.0%
Unemployment Comp	200	0	0	200	200	0.0%
Workers Comp	19443	14580	14580	19443	4863	75.0%
TOTAL BENEFITS	1184872	585094	550809	1192546	641737	46.2%
<u>3000 Purchased Services-Education:</u>						
Instructional	17862	10312	13265	22509	9244	58.9%
Curriculum Dev/Training	23000	18536	6700	23000	16300	29.1%
Technology Training	1000	287	0	1000	1000	0.0%
Testing-Students	1181	418	145	725	580	20.0%
Tuition-Summer School	14000	18197	6905	18000	11095	38.4%
Title One	45000	0	0	45000	45000	0.0%
Tutor/Homebound/Outplaced	15000	4745	3085	7500	4415	41.1%
Total Purchased Services-Education:	117043	52495	30100	117734	87634	25.6%
<u>3300 Purchased Services-Support:</u>						
Nurse Services	0	0	2505	0	-2505	0.0%
Medical Advisor	600	0	0	1250	1250	0.0%
Network Support	61580	28805	12390	32540	20150	38.1%
Technology Contracts	68689	69386	60973	61232	259	99.6%
Leasing Contracts	30797	7619	8542	17718	9176	48.2%
Transportation-Contract (includes OWT)	361707	162876	172782	389592	216810	44.3%
Transportation-Field Trips	40713	5711	13560	30000	16440	45.2%
Lunch Program	2500	1459	2066	32500	30434	6.4%
AESOP	1930	2099	3730	2208	-1522	169.0%
Travel Professional Staff	1000	166	311	1000	689	31.1%
Conf/Ed, Support Staff	1000	531	644	1000	356	64.4%
Board Approved Programs	1200	0	1427	1200	-227	118.9%
MS Athletics/Activities	47173	490	796	57629	56834	1.4%
Total Purchased Services-Support:	618889	279141	279725	627869	348144	44.6%

SALISBURY BOARD OF EDUCATION				24-25 STATEMENT OF EXPENDITURE		
BOF MEETING JANUARY 14, 2025						
Fiscal Year: 184 days/365 = 51%						
School Year: 76 days/180 = 42%	23-24	12/31/2023	12/31/2024	24-25		%
	Budget	Actual	Actual	Budget	Balance	Expensed
<u>3600 Purchached Services-Bdg/Admin:</u>						
Consultant/Engineer	2000	2738	619	2000	1381	30.9%
Auditing	7500	0	0	5000	5000	0.0%
Legal Fees	5000	0	0	5000	5000	0.0%
Cleaning	500	0	0	0	0	
Copier Overages	2500	5598	4379	2500	-1879	175.1%
Insurance-Property/Liability	18338	14179	14715	25838	11123	57.0%
Insurance-Sports	950	532	595	950	355	62.6%
Dues & Fees (Org. Memberships)	6285	3842	4272	6300	2028	67.8%
Classified Ads	750	367	673	750	77	89.7%
Internet	12246	4520	4520	12246	7727	36.9%
Postage	2000	14	1398	2000	602	69.9%
Printing	500	285	439	500	61	87.8%
Telephone	11064	7694	8199	15580	7381	52.6%
Water & Sewer	7100	4675	4541	7400	2859	61.4%
Maintenance Contracts	31555	17352	48609	71393	22784	68.1%
Oil Burners	9322	9322	0	9322	9322	0.0%
Heating Controls	15010	15955	0	16897	16897	0.0%
Snowplowing	9800	1700	4480	11200	6720	40.0%
Asbestos Mgmt Plan	2800	0	0	500	500	0.0%
Rubbish Removal	12360	6085	5851	12387	6536	47.2%
Travel BOE	1000	0	0	1000	1000	0.0%
Grounds	36360	12870	18687	46782	28095	39.9%
Emergency	2000	0	0	2000	2000	0.0%
Misc. Purchased Services	0	0	1714	0	-1714	
Repairs (Musical Instruments)	2500	0	1590	2000	410	79.5%
Total Purch. Services-Bdg/Admin:	199440	107726	125280	259545	134265	48.3%
TOTAL PURCHASED SERVICES	935372	439362	435105	1005148	570043	43.3%
<u>4000 Supplies-Educational:</u>						
Art	4200	3488	3696	4200	504	88.0%
EL	100	0	0	100	100	0.0%
Enrichment	773	817	19	1000	981	1.9%
Language Arts	7350	11743	4194	9350	5156	44.9%
Maker Space	1500	281	1171	1500	329	78.1%
Math	14270	8237	7477	10000	2523	74.8%
Music	1583	498	1993	2583	590	77.1%
Physical Education	865	724	670	865	195	77.4%
Science	3200	1844	2366	3200	834	73.9%
Social Studies	1500	945	462	1500	1038	30.8%
Special Education	1250	0	0	1250	1250	0.0%
Technology	1080	62	97	900	803	10.8%
World Language	1700	553	237	1700	1463	13.9%
Textbooks	1500	249	1998	1500	-498	133.2%
Library Books	6600	5537	4891	7000	2109	69.9%
Magazines and Periodicals	400	82	120	0	-120	
Learning Commons	1300	777	540	1300	760	41.6%
Professional Materials	1500	241	60	1500	1440	4.0%
Special/Innovative	1050	0	0	1050	1050	0.0%
Total Supplies-Educational:	51721	36077	29990	50498	20508	59.4%

SALISBURY BOARD OF EDUCATION				24-25 STATEMENT OF EXPENDITURE		
BOF MEETING JANUARY 14, 2025						
Fiscal Year: 184 days/365 = 51%	23-24 Budget	12/31/2023	12/31/2024	24-25 Budget	Balance	%
School Year: 76 days/180 = 42%		Actual	Actual			Expensed
<u>4400 Supplies-Ed. Support:</u>						
Nurse	1200	1084	1623	1700	77	95.5%
Gen Supplies/Workbooks	22798	24186	18217	25000	6783	72.9%
Library/Media	900	420	855	900	45	95.0%
AV/Technology	3800	1494	4945	3630	-1315	136.2%
Replacement Computers	41610	18013	34956	33766	-1190	103.5%
Total Supplies-Ed. Support:	70308	45198	60596	64996	4400	93.2%
<u>4600 Supplies-Building/Admin.:</u>						
Heating Fuel	129500	34393	26416	111000	84584	23.8%
Electricity	67240	31355	35784	75032	39248	47.7%
Propane-NonKitchen	1200	0	793	1500	707	52.9%
Custodial/Maintenance	64923	37700	11976	27000	15024	44.4%
Office	2310	425	794	2310	1516	34.4%
Board	1500	1034	1105	1500	395	73.7%
Graduation	2114	0	390	1560	1170	25.0%
Meeting	3000	454	1080	3000	1920	36.0%
Code Compliance	50	0	0	50	50	0.0%
Total Supplies-Building/Admin.:	271837	105362	78338	222952	144614	35.1%
TOTAL SUPPLIES	393866	186637	168924	338446	169522	49.9%
<u>5000 Improvements - Site:</u>						
Repairs	10880	4274	0	5000	5000	0.0%
Total Improvements - Site:	10880	4274	0	5000	5000	0.0%
<u>5100 Improvements - Lower Building:</u>						
Educational	1623	1791	150	173	23	86.7%
Furniture/Fixtures	897	1466	310	295	-15	105.0%
Repairs	7500	7458	3362	4000	638	84.1%
Total Improvements - Lower Building	10020	10715	3822	4468	646	85.5%
<u>5200 Improvements - Upper Building:</u>						
Educational	220	0	913	1000	87	91.3%
Furniture/Fixtures	7556	8703	6137	3590	-2547	170.9%
Repairs	15000	5673	13709	25000	11291	54.8%
Total Improvements - Upper Building	22776	14376	20758	29590	8832	70.2%
TOTAL IMPROVEMENTS	43676	29365	24580	39058	14478	62.9%
<u>6000 Transfers:</u>						
Transfers	10	0	0	10	10	0.0%
Covid	0	0	0	0	0	
Capital Reserve	50000	0	0	50000	50000	0.0%
TOTAL TRANSFERS	50010	0	0	50010	50010	0.0%
TOTAL SCS BUDGET	6340274	2845050	2892760	6535939	3643179	44.3%

SALISBURY BOARD OF EDUCATION		24-25 STATEMENT OF EXPENDITURE				
		BOF MEETING JANUARY 14, 2025				
Fiscal Year: 184 days/365 = 51%	23-24	12/31/2023	12/31/2024	24-25		%
School Year: 76 days/180 = 42%	Budget	Actual	Actual	Budget	Balance	Expensed
<u>7000 Regional Tuition:</u>						
H.V.R.H.S.	2253120	1351872	1434322	2390537	956215	60.0%
Pupil Services	1558043	934826	981785	1636308	654523	60.0%
R.S.S.C.	364949	218969	228701	381168	152467	60.0%
TOTAL REGIONAL TUITION	4176112	2505667	2644808	4408013	1763205	60.0%
TOTAL TOWN OF SALISBURY EDUCATION BUDGET	10516386	5350718	5537568	10943952	5406384	50.6%

Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
Income				
3300000 · Total Revenue				
3330 · Property Taxes				
333300 · Property Taxes	7,466,153.89	16,640,642.00	-9,174,488.11	44.9%
333310 · Interest	19,599.85	50,000.00	-30,400.15	39.2%
333320 · Liens	804.00			
Total 3330 · Property Taxes	<u>7,486,557.74</u>	<u>16,690,642.00</u>	<u>-9,204,084.26</u>	<u>44.9%</u>
3340 · Telephone Access				
334100 · Telephone Access	0.00	30,000.00	-30,000.00	0.0%
Total 3340 · Telephone Access	0.00	30,000.00	-30,000.00	0.0%
3370 · State Grants				
337100 · Town Aid Road	150,214.64	300,427.00	-150,212.36	50.0%
337115 · Aging	10,410.00			
337120 · Vet Exempt	748.00			
337130 · Disabled	42.40	83.00	-40.60	51.1%
337140 · Pilot	5,659.50	5,449.00	210.50	103.9%
337172 · Judicial	375.00			
337190 · Other Grants	7,800.00			
Total 3370 · State Grants	<u>175,249.54</u>	<u>305,959.00</u>	<u>-130,709.46</u>	<u>57.3%</u>
3380 · Other State Grants				
338100 · LOCIP	19,235.00			
Total 3380 · Other State Grants	19,235.00			
3390 · Board of Ed State Grants				
339100 · Education Cost Sharing	14,030.00	55,718.00	-41,688.00	25.2%
339115 · BD of ED St Retire Sub	2,292.78			
339120 · Misc. Education Grants	63,873.05			
Total 3390 · Board of Ed State Grants	<u>80,195.83</u>	<u>55,718.00</u>	<u>24,477.83</u>	<u>143.9%</u>
4110 · Total Investment Revenue				
411100 · Interest	123.36	75,000.00	-74,876.64	0.2%
Total 4110 · Total Investment Revenue	123.36	75,000.00	-74,876.64	0.2%
5110 · Donations				
511100 · Hotchkiss Donations	0.00	118,000.00	-118,000.00	0.0%
511110 · Salisbury Donations	40,000.00	40,000.00	0.00	100.0%
511120 · Indian Mountain Donations	0.00	2,000.00	-2,000.00	0.0%
511130 · Miscelanous Donations	7,150.00	5,000.00	2,150.00	143.0%
Total 5110 · Donations	<u>47,150.00</u>	<u>165,000.00</u>	<u>-117,850.00</u>	<u>28.6%</u>
6120 · Conveyance Taxes				
612311 · Conveyance Taxes	94,417.58	200,000.00	-105,582.42	47.2%
612312 · Clerk Fees	6,692.93	20,000.00	-13,307.07	33.5%
612313 · Hunting / Fishing License	47.00	250.00	-203.00	18.8%
612314 · Vitals	3,813.00	10,000.00	-6,187.00	38.1%
612315 · Copies	759.00	7,500.00	-6,741.00	10.1%
612316 · Doc. Preservation	689.00			
Total 6120 · Conveyance Taxes	<u>106,418.51</u>	<u>237,750.00</u>	<u>-131,331.49</u>	<u>44.8%</u>
7110 · Land Use Fees				
711311 · Building Fees	311,827.43	450,000.00	-138,172.57	69.3%
711312 · Zoning Fees	70.00	5,000.00	-4,930.00	1.4%
711313 · ZBA	2,100.00	1,000.00	1,100.00	210.0%
711314 · Conservation	1,460.00	5,000.00	-3,540.00	29.2%
7110 · Land Use Fees - Other	1,885.00			
Total 7110 · Land Use Fees	<u>317,342.43</u>	<u>461,000.00</u>	<u>-143,657.57</u>	<u>68.8%</u>

Town of Salisbury Profit & Loss Budget vs. Actual July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
7210 · Grove Receipts				
721100 · Stickers - Resident	34,130.00	125,000.00	-90,870.00	27.3%
Total 7210 · Grove Receipts	34,130.00	125,000.00	-90,870.00	27.3%
7220 · Building Rental				
722100 · Building Rental	2,850.00	5,000.00	-2,150.00	57.0%
7220 · Building Rental - Other	1,150.00			
Total 7220 · Building Rental	4,000.00	5,000.00	-1,000.00	80.0%
7230 · Recreation Program				
723100 · Recreation Program	7,593.10	40,000.00	-32,406.90	19.0%
723600 · Paddle Tennis	17,525.00			
Total 7230 · Recreation Program	25,118.10	40,000.00	-14,881.90	62.8%
8210 · Miscellaneous Receipts				
820100 · Pistol Permits	630.00			
820135 · Dog Fines	420.00			
820140 · 194 Main St Rent	5,250.00			
820150 · Cell Tower Rent	28,838.28	54,000.00	-25,161.72	53.4%
820151 · 414 Millerton Rd Apt A	5,700.00	18,600.00	-12,900.00	30.6%
820152 · 414 Millerton Rd Apt B	3,568.11			
820160 · OPIOID	6,495.72			
820170 · NIP Tax	2,127.75			
820800 · Miscellaneous Fees	120.00	20,000.00	-19,880.00	0.6%
Total 8210 · Miscellaneous Receipts	53,149.86	92,600.00	-39,450.14	57.4%
8310 · Use of Fund Balance				
830100 · Use of Fund Balance	0.00	1,279,855.00	-1,279,855.00	0.0%
Total 8310 · Use of Fund Balance	0.00	1,279,855.00	-1,279,855.00	0.0%
Total 3300000 · Total Revenue	8,348,670.37	19,563,524.00	-11,214,853.63	42.7%
Total Income	8,348,670.37	19,563,524.00	-11,214,853.63	42.7%
Gross Profit	8,348,670.37	19,563,524.00	-11,214,853.63	42.7%
Expense				
4000000 · TOTAL EXPENSES				
4100000 · ADMINISTRATION				
1005 · Selectmen				
105100 · 1st Selectman Salary	50,917.10	101,835.00	-50,917.90	50.0%
105102 · 2nd Selectman Salary	5,769.54	11,540.00	-5,770.46	50.0%
105104 · 3rd Selectman Salary	5,769.54	11,540.00	-5,770.46	50.0%
105502 · Mileage	0.00	500.00	-500.00	0.0%
105800 · Miscellaneous	0.00	500.00	-500.00	0.0%
Total 1005 · Selectmen	62,456.18	125,915.00	-63,458.82	49.6%
1008 · Secretary				
108100 · Selectman's Secretary	27,522.55	57,273.00	-29,750.45	48.1%
108102 · Sec. Boards/Commissions	3,024.00	22,000.00	-18,976.00	13.7%
Total 1008 · Secretary	30,546.55	79,273.00	-48,726.45	38.5%
1011 · Probate				
111300 · Probate Court	5,682.18	11,400.00	-5,717.82	49.8%
Total 1011 · Probate	5,682.18	11,400.00	-5,717.82	49.8%

Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
1014 · Registrars				
114100 · Registrars Wages	13,195.31	30,000.00	-16,804.69	44.0%
114101 · Deputy Registrars	8,099.83			
114102 · Election Wages	12,804.17	32,000.00	-19,195.83	40.0%
114300 · Supplies	3,081.67			
114302 · Postage	24.50	7,000.00	-6,975.50	0.4%
114400 · Voting Machines	1,731.00	8,000.00	-6,269.00	21.6%
114500 · Mileage	0.00	1,000.00	-1,000.00	0.0%
114501 · Conferences	390.00	2,000.00	-1,610.00	19.5%
114502 · Dues	0.00	500.00	-500.00	0.0%
Total 1014 · Registrars	39,326.48	80,500.00	-41,173.52	48.9%
1017 · Board of Finance				
107102 · Secretary	600.00	1,200.00	-600.00	50.0%
107104 · Town Report	2,593.50	7,500.00	-4,906.50	34.6%
107400 · Pension Consultants	1,300.00	8,000.00	-6,700.00	16.3%
Total 1017 · Board of Finance	4,493.50	16,700.00	-12,206.50	26.9%
1020 · Auditors				
102400 · Auditors	0.00	20,000.00	-20,000.00	0.0%
Total 1020 · Auditors	0.00	20,000.00	-20,000.00	0.0%
1026 · Assessor				
126100 · Assessor Wages	35,768.00	70,592.00	-34,824.00	50.7%
126102 · Assessor Assistant Wages	19,464.45	24,500.00	-5,035.55	79.4%
126200 · Contracted Services	0.00	5,000.00	-5,000.00	0.0%
126300 · Supplies	331.77	2,000.00	-1,668.23	16.6%
126500 · Milage	0.00	1,000.00	-1,000.00	0.0%
126501 · Education/Seminars	80.00	1,000.00	-920.00	8.0%
126502 · Dues/Memberships	0.00	150.00	-150.00	0.0%
126503 · Books	497.00			
126504 · Maps	6,700.00	5,000.00	1,700.00	134.0%
126701 · Revaluation	0.00	15,000.00	-15,000.00	0.0%
126725 · Computer Services	10,290.00	26,500.00	-16,210.00	38.8%
Total 1026 · Assessor	73,131.22	150,742.00	-77,610.78	48.5%
1029 · Board of Tax Review				
129800 · Miscellaneous	0.00	250.00	-250.00	0.0%
Total 1029 · Board of Tax Review	0.00	250.00	-250.00	0.0%
1032 · Tax Collector				
132100 · Tax Collector Wages	29,071.12	60,127.00	-31,055.88	48.3%
132101 · Asst Tax Collector Wages	14,319.76	24,500.00	-10,180.24	58.4%
132102 · Clerical Wages	4,600.20	4,000.00	600.20	115.0%
132300 · Supplies	80.96	1,200.00	-1,119.04	6.7%
132302 · Postage	0.00	4,200.00	-4,200.00	0.0%
132401 · Printing Services	1,767.43	2,700.00	-932.57	65.5%
132502 · Milage/ Dues	276.74	2,400.00	-2,123.26	11.5%
132600 · Bonding	700.00	750.00	-50.00	93.3%
132700 · CT Delinquent Fee	250.00	700.00	-450.00	35.7%
132725 · Computer Services	8,400.00	10,000.00	-1,600.00	84.0%
132800 · Miscellaneous	25.00			
Total 1032 · Tax Collector	59,491.21	110,577.00	-51,085.79	53.8%
1035 · Tax Refund				
135800 · Tax Refunds	3,293.38			
1035 · Tax Refund - Other	0.00	100.00	-100.00	0.0%
Total 1035 · Tax Refund	3,293.38	100.00	3,193.38	3,293.4%

**Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
1038 · Accounting				
138100 · Accountant Salary	47,908.12	95,818.00	-47,909.88	50.0%
138102 · Accountant Assistant	26,770.81	57,000.00	-30,229.19	47.0%
138104 · Treasurer	4,123.86	8,248.00	-4,124.14	50.0%
138300 · Supplies	146.76	2,500.00	-2,353.24	5.9%
138302 · Postage	0.00	1,600.00	-1,600.00	0.0%
138501 · Education/Seminars	350.00	2,500.00	-2,150.00	14.0%
138600 · Bonding	400.00	900.00	-500.00	44.4%
138725 · Computer Services	0.00	2,500.00	-2,500.00	0.0%
138800 · Miscellaneous	810.00	500.00	310.00	162.0%
Total 1038 · Accounting	80,509.55	171,566.00	-91,056.45	46.9%
1041 · Legal Fees				
141701 · Selectman Legal	19,606.16	15,000.00	4,606.16	130.7%
141704 · BD of Fin Legal	0.00	1,000.00	-1,000.00	0.0%
141706 · Assessor Legal	0.00	5,000.00	-5,000.00	0.0%
141713 · Planning/Zoning Legal	4,214.00	30,000.00	-25,786.00	14.0%
141714 · ZBA Legal	0.00	5,000.00	-5,000.00	0.0%
141715 · Conservation Comm. Legal	2,580.00	5,000.00	-2,420.00	51.6%
Total 1041 · Legal Fees	26,400.16	61,000.00	-34,599.84	43.3%
1043 · Town Clerk				
143100 · Town Clerk Salary	48,600.90	69,696.00	-21,095.10	69.7%
143102 · Asst. Town Clerk	29,125.23	52,490.00	-23,364.77	55.5%
143300 · Supplies	1,770.96	5,000.00	-3,229.04	35.4%
143301 · Computer Supplies	0.00	2,000.00	-2,000.00	0.0%
143502 · Dues / Seminars	1,071.88	3,000.00	-1,928.12	35.7%
143504 · Main. of Maps	0.00	1,000.00	-1,000.00	0.0%
143701 · Record Restoration	5,820.00	16,500.00	-10,680.00	35.3%
143725 · Computer Support	5,763.00	16,000.00	-10,237.00	36.0%
Total 1043 · Town Clerk	92,151.97	165,686.00	-73,534.03	55.6%
1049 · Land Use				
149100 · Land Use Officer	47,925.54	94,066.00	-46,140.46	50.9%
149102 · Land Use Asst.	31,161.36	57,750.00	-26,588.64	54.0%
149104 · Land Clerical Recording	1,446.90	8,000.00	-6,553.10	18.1%
149106 · ZBA Recording	834.75	5,000.00	-4,165.25	16.7%
149108 · Conservation Recording	819.00	6,000.00	-5,181.00	13.7%
149110 · IWWC Recording	3,213.00	6,000.00	-2,787.00	53.6%
149300 · Supplies	182.81	3,000.00	-2,817.19	6.1%
149400 · POCD	20,000.00	20,000.00	0.00	100.0%
149403 · Zoning Maps	2,150.00	15,000.00	-12,850.00	14.3%
149500 · Mileage	402.94	500.00	-97.06	80.6%
149502 · School	1,780.00	5,000.00	-3,220.00	35.6%
149600 · NW Conservation District	1,200.00	1,200.00	0.00	100.0%
149700 · Village Planning	0.00	5,000.00	-5,000.00	0.0%
149725 · Computer Support	20,658.10	24,000.00	-3,341.90	86.1%
149800 · Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
Total 1049 · Land Use	131,774.40	251,516.00	-119,741.60	52.4%
1052 · ZBA				
152800 · ZBA Miscellaneous	0.00	500.00	-500.00	0.0%
Total 1052 · ZBA	0.00	500.00	-500.00	0.0%

Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
1055 · Town Hall Operations				
155200 · Electric	7,733.34	16,000.00	-8,266.66	48.3%
155201 · Telephone	15,649.65	24,500.00	-8,850.35	63.9%
155202 · Sewer / Water	6,943.19	8,500.00	-1,556.81	81.7%
155203 · Heat	4,019.08	12,500.00	-8,480.92	32.2%
155301 · Building Supplies	1,561.24	4,000.00	-2,438.76	39.0%
155303 · Janitorial Services	14,732.88	28,700.00	-13,967.12	51.3%
155800 · Miscellaneous	5,020.66	17,000.00	-11,979.34	29.5%
Total 1055 · Town Hall Operations	55,660.04	111,200.00	-55,539.96	50.1%
1056 · Town Hall Office				
156300 · Supplies	1,797.27	8,500.00	-6,702.73	21.1%
156302 · Postage	6,471.24	5,500.00	971.24	117.7%
156700 · Legal Notices	6,381.92	12,000.00	-5,618.08	53.2%
156725 · Computer Support	0.00	12,000.00	-12,000.00	0.0%
156730 · Software Fees	5,133.57	18,000.00	-12,866.43	28.5%
156731 · Equipment Replacement	709.85	10,000.00	-9,290.15	7.1%
156732 · Equipment Contracts	7,082.56	23,200.00	-16,117.44	30.5%
156800 · Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
Total 1056 · Town Hall Office	27,576.41	90,200.00	-62,623.59	30.6%
1058 · Pension Plan				
158505 · Pension Plan	52,465.00	289,800.00	-237,335.00	18.1%
Total 1058 · Pension Plan	52,465.00	289,800.00	-237,335.00	18.1%
1060 · Longevity				
160505 · Longevity	5,646.77	30,619.00	-24,972.23	18.4%
1060 · Longevity - Other	4,443.33			
Total 1060 · Longevity	10,090.10	30,619.00	-20,528.90	33.0%
1061 · FICA Taxes				
161505 · FICA Taxes	91,202.55	168,200.00	-76,997.45	54.2%
Total 1061 · FICA Taxes	91,202.55	168,200.00	-76,997.45	54.2%
1064 · Employee Insurance				
164505 · Health Insurance	372,657.66	925,483.00	-552,825.34	40.3%
164506 · Dental Insurance	13,239.31			
164507 · Life / Disability	4,652.33	12,000.00	-7,347.67	38.8%
Total 1064 · Employee Insurance	390,549.30	937,483.00	-546,933.70	41.7%
1067 · Workers Comp.				
167505 · Workers Comp.	43,740.00	48,932.00	-5,192.00	89.4%
Total 1067 · Workers Comp.	43,740.00	48,932.00	-5,192.00	89.4%
1073 · Unemployment Comp.				
173505 · Unemployment Comp.	0.00	2,000.00	-2,000.00	0.0%
Total 1073 · Unemployment Comp.	0.00	2,000.00	-2,000.00	0.0%
1080 · Mult. Insurances				
180600 · Build Auto Liab.	71,533.76	73,000.00	-1,466.24	98.0%
180700 · Ins Dductible	0.00	5,000.00	-5,000.00	0.0%
Total 1080 · Mult. Insurances	71,533.76	78,000.00	-6,466.24	91.7%
1082 · Council of Small Towns				
182505 · Council of Small Towns	1,000.00	1,000.00	0.00	100.0%
Total 1082 · Council of Small Towns	1,000.00	1,000.00	0.00	100.0%
1083 · CT Conf of Municipality				
183505 · CT Conf of Municipality	2,768.00	2,800.00	-32.00	98.9%
Total 1083 · CT Conf of Municipality	2,768.00	2,800.00	-32.00	98.9%

**Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
1085 · N.W.C.O.G				
185505 · N.W.C.O.G	3,400.00	3,400.00	0.00	100.0%
Total 1085 · N.W.C.O.G	3,400.00	3,400.00	0.00	100.0%
1088 · Hous River Comm				
188505 · Hous River Comm	400.00	400.00	0.00	100.0%
Total 1088 · Hous River Comm	400.00	400.00	0.00	100.0%
1091 · STREET LIGHTING				
191200 · STREET LIGHTS	7,573.18	17,500.00	-9,926.82	43.3%
191500 · CROSSING LIGHTS	1,167.98	2,500.00	-1,332.02	46.7%
Total 1091 · STREET LIGHTING	8,741.16	20,000.00	-11,258.84	43.7%
Total 4100000 · ADMINISTRATION	1,368,383.10	3,029,759.00	-1,661,375.90	45.2%
4200000 · PUBLIC SAFETY				
2005 · Vol. Pension				
205505 · Vol. Pension	5,630.00	35,000.00	-29,370.00	16.1%
Total 2005 · Vol. Pension	5,630.00	35,000.00	-29,370.00	16.1%
2009 · Emergency Prep.				
209500 · Education	0.00	250.00	-250.00	0.0%
209911 · Emergency Prep.	0.00	5,000.00	-5,000.00	0.0%
Total 2009 · Emergency Prep.	0.00	5,250.00	-5,250.00	0.0%
2010 · Lakeville Hose Co.				
210100 · Fire Commission	24,000.00	50,000.00	-26,000.00	48.0%
210505 · Lakeville Hose Co.	178,050.00	356,100.00	-178,050.00	50.0%
Total 2010 · Lakeville Hose Co.	202,050.00	406,100.00	-204,050.00	49.8%
2020 · Litchfield County Disp.				
220505 · Litchfield County Disp.	26,281.80	50,000.00	-23,718.20	52.6%
Total 2020 · Litchfield County Disp.	26,281.80	50,000.00	-23,718.20	52.6%
2030 · Building Inspector				
230100 · Building Inspector Salary	36,960.88	83,870.00	-46,909.12	44.1%
230102 · Building Inspector Secretary	2,204.11	11,984.00	-9,779.89	18.4%
230300 · Supplies	23.99	2,500.00	-2,476.01	1.0%
230301 · Code Publications	0.00	1,200.00	-1,200.00	0.0%
230500 · Automobile Expense	715.43	3,000.00	-2,284.57	23.8%
230502 · School	95.00	500.00	-405.00	19.0%
230725 · Computer Services	0.00	3,500.00	-3,500.00	0.0%
Total 2030 · Building Inspector	39,999.41	106,554.00	-66,554.59	37.5%
2035 · Fire Marshal				
235100 · Inspections	7,492.87	30,000.00	-22,507.13	25.0%
235102 · Fire Investigations	986.35	3,000.00	-2,013.65	32.9%
235104 · Burning Official	600.00	1,200.00	-600.00	50.0%
235300 · Supplies	872.00	1,500.00	-628.00	58.1%
235301 · Code Publications	0.00	1,000.00	-1,000.00	0.0%
235500 · Automobile Expense	222.16	1,500.00	-1,277.84	14.8%
235502 · School	50.00	500.00	-450.00	10.0%
Total 2035 · Fire Marshal	10,223.38	38,700.00	-28,476.62	26.4%

**Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
2040 · Police Protection				
240100 · School Crossing Guard	5,203.00	15,037.00	-9,834.00	34.6%
240200 · SCS Crossing Lights	402.93	1,500.00	-1,097.07	26.9%
240400 · Resident Trooper	0.00	165,000.00	-165,000.00	0.0%
240402 · Trooper O-T	436.35	5,000.00	-4,563.65	8.7%
240500 · DARE	0.00	250.00	-250.00	0.0%
240510 · Speed Sign	0.00	5,000.00	-5,000.00	0.0%
240600 · Constable Wages	3,675.00	5,000.00	-1,325.00	73.5%
240700 · Equipment / Maintenance	0.00	5,000.00	-5,000.00	0.0%
240800 · Constable Misc.	0.00	3,500.00	-3,500.00	0.0%
Total 2040 · Police Protection	9,717.28	205,287.00	-195,569.72	4.7%
2050 · Civil Preparedness				
250505 · Civil Preparedness	0.00	5.00	-5.00	0.0%
Total 2050 · Civil Preparedness	0.00	5.00	-5.00	0.0%
2060 · SARA				
260505 · SARA	0.00	5.00	-5.00	0.0%
Total 2060 · SARA	0.00	5.00	-5.00	0.0%
2080 · Dog Warden				
280100 · Dog Warden	3,959.10	7,920.00	-3,960.90	50.0%
280102 · Dog Care	0.00	2,000.00	-2,000.00	0.0%
280201 · Telephone	353.14	1,200.00	-846.86	29.4%
280203 · Heat	124.72	1,200.00	-1,075.28	10.4%
280300 · Supplies	0.00	250.00	-250.00	0.0%
280305 · Ads	0.00	50.00	-50.00	0.0%
280500 · Mileage	365.82	1,500.00	-1,134.18	24.4%
280604 · Vet	0.00	500.00	-500.00	0.0%
280800 · Miscellaneous	65.00	250.00	-185.00	26.0%
Total 2080 · Dog Warden	4,867.78	14,870.00	-10,002.22	32.7%
2090 · Water Patrol				
290100 · Water Patrol Wages	0.00	7,000.00	-7,000.00	0.0%
290300 · Boat Expenses	1,491.60	2,000.00	-508.40	74.6%
290800 · Miscellaneous	0.00	500.00	-500.00	0.0%
Total 2090 · Water Patrol	1,491.60	9,500.00	-8,008.40	15.7%
Total 4200000 · PUBLIC SAFETY	300,261.25	871,271.00	-571,009.75	34.5%
430000 · Highways				
3010 · Highway Gen. Maint.				
310100 · Foreman	84,843.20	169,702.00	-84,858.80	50.0%
310102 · Crew Wages	253,281.52	482,580.00	-229,298.48	52.5%
310300 · Supplies	19,694.39	50,000.00	-30,305.61	39.4%
310401 · Tools	4,742.21	10,000.00	-5,257.79	47.4%
310402 · Wages Overtime	6,570.33	8,500.00	-1,929.67	77.3%
310407 · Equipment Repairs	22,033.16	80,000.00	-57,966.84	27.5%
310408 · Lawn Equip Repairs	1,357.02	6,000.00	-4,642.98	22.6%
310409 · Tires	0.00	17,000.00	-17,000.00	0.0%
310500 · Fuel	17,210.91	70,000.00	-52,789.09	24.6%
310505 · Highway Longevity	13,753.68	28,000.00	-14,246.32	49.1%
310700 · Misc. Benefits	4,768.13	9,000.00	-4,231.87	53.0%
Total 3010 · Highway Gen. Maint.	428,254.55	930,782.00	-502,527.45	46.0%
3020 · Engineering				
320400 · Engineering Studies	4,666.32	4,000.00	666.32	116.7%
Total 3020 · Engineering	4,666.32	4,000.00	666.32	116.7%

Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
3030 · Snow & Ice Removal				
330100 · Snow Wages	9,232.12	60,000.00	-50,767.88	15.4%
330301 · Salt	10,309.45	110,000.00	-99,690.55	9.4%
330302 · Sand	6,045.87	62,000.00	-55,954.13	9.8%
330400 · Sidewalks	892.65	8,000.00	-7,107.35	11.2%
330780 · Plow Blades	0.00	15,000.00	-15,000.00	0.0%
330800 · Repairs	0.00	9,000.00	-9,000.00	0.0%
Total 3030 · Snow & Ice Removal	26,480.09	264,000.00	-237,519.91	10.0%
3040 · Highway Materials				
340301 · Signage	0.00	5,700.00	-5,700.00	0.0%
Total 3040 · Highway Materials	0.00	5,700.00	-5,700.00	0.0%
3050 · Town Garage Maint.				
350200 · Electric	4,856.45	12,000.00	-7,143.55	40.5%
350201 · Telephone	2,054.22	3,600.00	-1,545.78	57.1%
350202 · Sewer / Water	383.22	750.00	-366.78	51.1%
350203 · Heat	120.62	12,000.00	-11,879.38	1.0%
350301 · Pump Oil Filter	0.00	8,000.00	-8,000.00	0.0%
350302 · Building Supplies	0.00	3,000.00	-3,000.00	0.0%
350401 · Building Repairs	2,185.88	15,000.00	-12,814.12	14.6%
350800 · Miscellaneous	776.71	1,000.00	-223.29	77.7%
Total 3050 · Town Garage Maint.	10,377.10	55,350.00	-44,972.90	18.7%
3060 · Road Work				
360400 · Imp / Unimproved Road	37,738.10	210,000.00	-172,261.90	18.0%
360401 · Town Aid Road	226,456.00	300,329.00	-73,873.00	75.4%
Total 3060 · Road Work	264,194.10	510,329.00	-246,134.90	51.8%
3070 · Tree Care				
370400 · Tree Care	10,230.00	65,000.00	-54,770.00	15.7%
Total 3070 · Tree Care	10,230.00	65,000.00	-54,770.00	15.7%
Total 430000 · Highways	744,202.16	1,835,161.00	-1,090,958.84	40.6%
440000 · Sanitation				
4010 · Transfer Station				
410505 · Transfer Station	213,868.00	427,736.00	-213,868.00	50.0%
410506 · SSRRA	0.00	25,000.00	-25,000.00	0.0%
Total 4010 · Transfer Station	213,868.00	452,736.00	-238,868.00	47.2%
4030 · Recycling Coordination				
430505 · Hazardous Waste Recycling	0.00	3,000.00	-3,000.00	0.0%
Total 4030 · Recycling Coordination	0.00	3,000.00	-3,000.00	0.0%
Total 440000 · Sanitation	213,868.00	455,736.00	-241,868.00	46.9%
450000 · Health				
5010 · S.V.N.A.				
510505 · S.V.N.A.	57,150.00	114,300.00	-57,150.00	50.0%
Total 5010 · S.V.N.A.	57,150.00	114,300.00	-57,150.00	50.0%
5020 · Mental Health				
520505 · N.W. Mental Health	14,076.00	14,076.00	0.00	100.0%
520506 · Greenwoods	7,500.00	7,500.00	0.00	100.0%
Total 5020 · Mental Health	21,576.00	21,576.00	0.00	100.0%
5030 · N.W.R.M.H.				
530505 · N..W.R.M.H.	550.00	550.00	0.00	100.0%
Total 5030 · N.W.R.M.H.	550.00	550.00	0.00	100.0%

Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
5040 · T.A.H.D. Screening				
540505 · T.A.H.D. Screening	22,533.76	22,534.00	-0.24	100.0%
Total 5040 · T.A.H.D. Screening	22,533.76	22,534.00	-0.24	100.0%
5060 · Senior Services				
560100 · Director	13,369.98	26,740.00	-13,370.02	50.0%
560102 · Site Manager	6,831.00	12,466.00	-5,635.00	54.8%
560103 · Class Instructors	0.00	1,200.00	-1,200.00	0.0%
560300 · Supplies	526.50	3,500.00	-2,973.50	15.0%
560301 · Rec. Supplies	390.25	500.00	-109.75	78.1%
560400 · Meals on Wheels	2,708.50	3,000.00	-291.50	90.3%
560401 · Lunch	0.00	2,000.00	-2,000.00	0.0%
560500 · Mileage	0.00	1,000.00	-1,000.00	0.0%
Total 5060 · Senior Services	23,826.23	50,406.00	-26,579.77	47.3%
5070 · Drug & Alcohol Test				
570505 · Drug & Alcohol Test	0.00	500.00	-500.00	0.0%
Total 5070 · Drug & Alcohol Test	0.00	500.00	-500.00	0.0%
Total 450000 · Health	125,635.99	209,866.00	-84,230.01	59.9%
460000 · Community Service				
6010 · Youth Services Bureau				
610505 · Youth Services Bureau	17,000.00	17,000.00	0.00	100.0%
Total 6010 · Youth Services Bureau	17,000.00	17,000.00	0.00	100.0%
6015 · Summer Youth Work				
615505 · SYWP	0.00	15,000.00	-15,000.00	0.0%
Total 6015 · Summer Youth Work	0.00	15,000.00	-15,000.00	0.0%
6020 · General Assistance				
620100 · Social Worker Wage	16,383.38	32,766.00	-16,382.62	50.0%
620201 · Telephone	2,184.10	4,200.00	-2,015.90	52.0%
620400 · Social Services	2,967.54	6,000.00	-3,032.46	49.5%
6020 · General Assistance - Other	-1,168.13			
Total 6020 · General Assistance	20,366.89	42,966.00	-22,599.11	47.4%
6022 · Susan B. Anthony				
622505 · Susan B. Anthony	2,230.00	2,230.00	0.00	100.0%
Total 6022 · Susan B. Anthony	2,230.00	2,230.00	0.00	100.0%
6025 · Womens Support Services				
625505 · Project Sage	3,000.00	3,000.00	0.00	100.0%
Total 6025 · Womens Support Services	3,000.00	3,000.00	0.00	100.0%
6040 · N.W. Transport District				
640505 · N.W. Transport District	1,600.00	1,600.00	0.00	100.0%
Total 6040 · N.W. Transport District	1,600.00	1,600.00	0.00	100.0%
6060 · Housatonic Day Care				
660505 · Housatonic Day Care	20,833.50	41,667.00	-20,833.50	50.0%
Total 6060 · Housatonic Day Care	20,833.50	41,667.00	-20,833.50	50.0%
6070 · Geer Adult Day Center				
670505 · Geer Adult Day Center	16,300.00	16,300.00	0.00	100.0%
Total 6070 · Geer Adult Day Center	16,300.00	16,300.00	0.00	100.0%
6080 · Chore				
680505 · NW Chore	10,000.00	10,000.00	0.00	100.0%
Total 6080 · Chore	10,000.00	10,000.00	0.00	100.0%

Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
6090 · Housatonic Valley Association				
690505 · Housatonic Valley Association	300.00	300.00	0.00	100.0%
Total 6090 · Housatonic Valley Association	300.00	300.00	0.00	100.0%
6095 · NW CT RegHousing				
695505 · NW CT Reg Housing	0.00	250.00	-250.00	0.0%
Total 6095 · NW CT RegHousing	0.00	250.00	-250.00	0.0%
6097 · Housing Commission				
697100 · Housing Commission Support	16,076.50	25,000.00	-8,923.50	64.3%
697400 · SAHF	0.00	25,000.00	-25,000.00	0.0%
Total 6097 · Housing Commission	16,076.50	50,000.00	-33,923.50	32.2%
Total 460000 · Community Service	107,706.89	200,313.00	-92,606.11	53.8%
470000 · Recreation				
7010 · Scoville Library				
710505 · Scoville Library	91,885.50	183,771.00	-91,885.50	50.0%
Total 7010 · Scoville Library	91,885.50	183,771.00	-91,885.50	50.0%
7025 · Lake Management				
725100 · Boat Inspections	23,890.00			
725400 · Water Management	51,040.00	50,000.00	1,040.00	102.1%
725500 · Weed Harvesting	23,165.00	75,000.00	-51,835.00	30.9%
725501 · Weed Trucking	18,165.00			
Total 7025 · Lake Management	116,260.00	125,000.00	-8,740.00	93.0%
7040 · Ball Field				
740200 · Electric	266.27	1,000.00	-733.73	26.6%
740202 · Sewer / Water	2,688.75	3,000.00	-311.25	89.6%
740600 · Paddle Tennis	2,244.80	6,000.00	-3,755.20	37.4%
740700 · Field Mowing	18,750.00	27,850.00	-9,100.00	67.3%
740800 · Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
Total 7040 · Ball Field	23,949.82	38,850.00	-14,900.18	61.6%
7050 · Recreation				
750100 · Director Wages	40,312.48	80,630.00	-40,317.52	50.0%
750103 · Officials / Instructors	35,269.00	37,000.00	-1,731.00	95.3%
750503 · Program	4,733.28	30,000.00	-25,266.72	15.8%
750504 · Operating Expenses	802.87	4,200.00	-3,397.13	19.1%
750513 · Lifeguard Training	-1,660.00	2,000.00	-3,660.00	-83.0%
750725 · Software Services	4,200.00	4,100.00	100.00	102.4%
Total 7050 · Recreation	83,657.63	157,930.00	-74,272.37	53.0%
7060 · Town Grove				
760100 · Manager Wages	35,978.02	71,957.00	-35,978.98	50.0%
760101 · Assistant Manager Wages	17,626.20	26,930.00	-9,303.80	65.5%
760102 · Grounds Keeper	28,967.82	61,178.00	-32,210.18	47.4%
760103 · Employees	36,551.27	55,000.00	-18,448.73	66.5%
760104 · Lifeguards	74,082.38	67,000.00	7,082.38	110.6%
760200 · Electric	1,642.94	3,000.00	-1,357.06	54.8%
760201 · Telephone	864.90	2,400.00	-1,535.10	36.0%
760202 · Sewer / Water	576.01	1,500.00	-923.99	38.4%
760203 · Heat	105.82	1,500.00	-1,394.18	7.1%
760230 · Automobile Expense	639.11	5,000.00	-4,360.89	12.8%
760235 · Equipment Fuel	231.59	1,500.00	-1,268.41	15.4%
760300 · Supplies	4,028.01	12,500.00	-8,471.99	32.2%
760302 · Building Supplies	784.52	3,800.00	-3,015.48	20.6%
760303 · Store Merchandise	5,205.95	10,000.00	-4,794.05	52.1%
760407 · Repairs	2,078.89	4,200.00	-2,121.11	49.5%
760408 · Equipment Repairs	2,888.66	6,000.00	-3,111.34	48.1%
760409 · New Equipment	2,231.99	2,500.00	-268.01	89.3%
760420 · Life Vests	0.00	300.00	-300.00	0.0%

Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
760500 · Tables & Docks	137.91	3,000.00	-2,862.09	4.6%
760505 · Pond Stock	0.00	1,800.00	-1,800.00	0.0%
760600 · Fowl Management	0.00	1,250.00	-1,250.00	0.0%
760700 · Stickers / Permits	0.00	1,200.00	-1,200.00	0.0%
760800 · Miscellaneous	557.25	3,000.00	-2,442.75	18.6%
Total 7060 · Town Grove	215,179.24	346,515.00	-131,335.76	62.1%
7070 · Senior Center				
770200 · Electric	4,560.17	9,000.00	-4,439.83	50.7%
770201 · Telephone	2,565.45	5,500.00	-2,934.55	46.6%
770202 · Sewer / Water	2,106.00	1,500.00	606.00	140.4%
770203 · Heat / Cooking Fuel	471.42	3,000.00	-2,528.58	15.7%
770300 · Supplies	2,909.82	2,800.00	109.82	103.9%
770407 · Repairs	3,476.81	8,000.00	-4,523.19	43.5%
770620 · Cleaning	2,749.75	3,200.00	-450.25	85.9%
770650 · Floor Refinishing	0.00	3,000.00	-3,000.00	0.0%
770800 · Miscellaneous	10,944.97	5,000.00	5,944.97	218.9%
Total 7070 · Senior Center	29,784.39	41,000.00	-11,215.61	72.6%
7090 · Christmas Lights				
790505 · Christmas Lights	3,000.00	3,000.00	0.00	100.0%
Total 7090 · Christmas Lights	3,000.00	3,000.00	0.00	100.0%
7095 · Memorial Day				
795505 · Memorial Day	0.00	10,000.00	-10,000.00	0.0%
Total 7095 · Memorial Day	0.00	10,000.00	-10,000.00	0.0%
Total 470000 · Recreation	563,716.58	906,066.00	-342,349.42	62.2%
480000 · General Obligation				
8010 · General Obligation				
810507 · Refunding Costs	198,100.17	625,000.00	-426,899.83	31.7%
8010 · General Obligation - Other	10,293.75			
Total 8010 · General Obligation	208,393.92	625,000.00	-416,606.08	33.3%
Total 480000 · General Obligation	208,393.92	625,000.00	-416,606.08	33.3%
489000 · Miscellaneous				
8020 · Cemeteries				
820505 · Cemeteries	0.00	2,000.00	-2,000.00	0.0%
Total 8020 · Cemeteries	0.00	2,000.00	-2,000.00	0.0%
8030 · Historic District Commission				
830201 · Telephone	530.12	1,400.00	-869.88	37.9%
830505 · Historic District Commission	0.00	5,000.00	-5,000.00	0.0%
Total 8030 · Historic District Commission	530.12	6,400.00	-5,869.88	8.3%
8040 · Sundries				
840505 · Sundries	450.00	6,000.00	-5,550.00	7.5%
Total 8040 · Sundries	450.00	6,000.00	-5,550.00	7.5%
8050 · Community Information				
850505 · Community Information	1,795.00	5,000.00	-3,205.00	35.9%
Total 8050 · Community Information	1,795.00	5,000.00	-3,205.00	35.9%
8060 · Municipal Development				
860505 · Municipal Development	5,719.75	25,000.00	-19,280.25	22.9%
Total 8060 · Municipal Development	5,719.75	25,000.00	-19,280.25	22.9%

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 Accrual Basis

Town of Salisbury
Profit & Loss Budget vs. Actual
July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
8070 · Railroad Station				
870407 · Repairs	1,145.64	10,000.00	-8,854.36	11.5%
Total 8070 · Railroad Station	1,145.64	10,000.00	-8,854.36	11.5%
Total 489000 · Miscellaneous	9,640.51	54,400.00	-44,759.49	17.7%
490000 · Capital				
9010 · Highway Equipment				
910505 · Highway Dept.	0.00	235,000.00	-235,000.00	0.0%
Total 9010 · Highway Equipment	0.00	235,000.00	-235,000.00	0.0%
9020 · Bridge Repairs				
920505 · Bridge Repairs	0.00	15,000.00	-15,000.00	0.0%
Total 9020 · Bridge Repairs	0.00	15,000.00	-15,000.00	0.0%
9030 · Municipal Building Maintenance				
930505 · Municipal Building Maintenance	0.00	65,000.00	-65,000.00	0.0%
Total 9030 · Municipal Building Maintenance	0.00	65,000.00	-65,000.00	0.0%
9040 · Capital Other				
940505 · Municipal Improvement	0.00	80,000.00	-80,000.00	0.0%
Total 9040 · Capital Other	0.00	80,000.00	-80,000.00	0.0%
Total 490000 · Capital	0.00	395,000.00	-395,000.00	0.0%
492000 · Other				
9070 · Other				
970190 · Parks	556.62	5,000.00	-4,443.38	11.1%
970194 · New Fire House	5,239.34	20,000.00	-14,760.66	26.2%
970400 · 414 House	1,105.00	5,000.00	-3,895.00	22.1%
970402 · 414 House Apt B	247.73			
970500 · LOCIP	15,000.00			
970550 · Perry St	5,841.69			
970600 · 194 Upper Rental	318.86	2,000.00	-1,681.14	15.9%
970601 · 194 Warehouse	379.55	5,000.00	-4,620.45	7.6%
Total 9070 · Other	28,688.79	37,000.00	-8,311.21	77.5%
Total 492000 · Other	28,688.79	37,000.00	-8,311.21	77.5%
495000 · Board of Education				
9080 · Board of Education				
980101 · Board of Education SCS	2,474,186.16	6,535,939.00	-4,061,752.84	37.9%
980102 · Board of Education HVRHS	2,204,006.50	4,408,013.00	-2,204,006.50	50.0%
980700 · Retired Medical	-19,473.62			
Total 9080 · Board of Education	4,658,719.04	10,943,952.00	-6,285,232.96	42.6%
Total 495000 · Board of Education	4,658,719.04	10,943,952.00	-6,285,232.96	42.6%
Total 4000000 · TOTAL EXPENSES	8,329,216.23	19,563,524.00	-11,234,307.77	42.6%
Total Expense	8,329,216.23	19,563,524.00	-11,234,307.77	42.6%
Net Income	19,454.14	0.00	19,454.14	100.0%

1. COLLECTORS' CERTIFICATION TO THE BOARD OF FINANCE, SELECTMEN, COMMON COUNCIL OR OTHER BODY RECOMMENDING TRANSFER OF UNCOLLECTIBLE UNCOLLECTED PROPERTY TAXES TO THE SUSPENSE TAX BOOK.

To the Board of Finance, Selectmen, Common Council, Board of Aldermen, Warden and Burgesses, Committee of.....

Gentlemen:—The following list of uncollectible uncollected taxes for transfer to the suspense tax book is respectfully submitted for your examination and approval.

Name and Address of Each Person against whom an Uncollectible Uncollected Property Tax has been levied.			Date of Enrollment	Uncollectible Uncollected Tax		
No.	NAME	ADDRESS		Due Date	Amount	Reason for Transfer
1	Personal Property					
2	10/1/19 Grand List					
3	Collectible 7/1/2020					
4						
5	see attached			\$ 6061.17		
6						
7						
8	Motor Vehicle					
9	10/1/19 Grand List					
10	Collectible 7/1/2020					
11						
12	See attached			\$ 3,497.03		
13						
14						
15						
16	Total Suspense			\$ 9,558.20		
17						
18						
19						
20						
21						
22						
23						
24						
25						

I hereby certify that to the best of my knowledge and belief each tax in the above statement has not been paid, is uncollectible and should be transferred to the suspense tax book.

Dated at Salisbury, Conn., the 10th day of January, 1925
 Respectfully submitted, Jean F. Bell Tax Collector of Salisbury Name of Tax District

2. ACTION TAKEN BY BOARD OF FINANCE, SELECTMEN, COMMON COUNCIL OR OTHER BODY.

To Jean F. Bell Name of Collector Tax Collector of Salisbury Name of Tax District

A detailed examination has been made of the above statement, dated the 10 day of January, 1925, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed in such statement and numbered 2019-02-40002 to 2019-02-40403 & 2019-03-53525 to 54338 and 04-80010 - 80502 are believed to be uncollectible and pursuant to section 12-165 of the General Statutes authority is hereby given you to transfer such taxes, in accord with law, to the suspense tax book.

Dated at _____, Conn., the _____ day of _____, 19____
 Board of Finance, Board of Selectmen, Common Council, Board of Aldermen, Warden and Burgesses, Committee of Salisbury
 By [Signature] Clerk