

# ***SALISBURY CENTRAL SCHOOL***



**2023-2024 DRAFT BUDGET**  
**An Itemized Estimate of Expenditures**  
**April 24, 2023 Public Hearing**

## BOARD OF EDUCATION MEMBERS

Mr. David Valcin, Chair  
Mr. Barrett Prinz, Vice-Chair  
Dr. Natalia Smirnova, Secretary  
Ms. Jacquie Rice  
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Mrs. Elizabeth Dittmer  
Mr. Thomas Carter

Ms. Lisa Carter  
Superintendent of Schools

Dr. Jeanine Rose  
Assistant Superintendents of Schools

Mrs. Stephanie Magyar  
Principal

Mr. John Conklin  
Assistant Principal

**BUDGET NARRATIVE:****SERIES 1000 SALARIES****EDUCATIONAL**

Line 1: Certified Staff:	All certified staff
Title One:	This is for our remedial reading instructor expense which is offset by Federal funds.
Line 2: Extra Duty:	Assigned advisor duties, chaperones, instructional coaches, teacher mentors. Contractual stipends. FICA in line 23 below.
Line 3: Substitutes:	Substitute teachers in case of a teacher absence. \$110/day for certified and \$85/day for non-certified.
Line 4: Permanent Sub:	Two Permanent substitutes who work 180 days at \$115/day.
Line 5: Paraprofessionals:	Salaries of 2 full-time and 8 part-time assistants working in the Learning Commons, cafeteria, elementary office and classrooms. Includes vacation, holiday and longevity pay.
Line 6: Cafeteria:	One part-time cafeteria worker.
Line 7: Nurse	School nurse.
Line 8: Other: ELL/504:	CT State law requires us to provide assistance for non-English speaking students (ELL). Also, we provide assistance for physically disabled students (504).
Line 9: Principal:	Principal
Line 10: Principal Annuity:	Percentage of base salary.
Line 11: Assistant Principal:	Assistant Principal
Line 12: Assistant Principal Annuity:	Percentage of administrative salary.

**SUPPORT**

Line 13: Secretarial:	This line contains salaries for 2 full-time secretaries. This includes vacation, holiday and longevity pay.
Line 14: Secretarial Overtime:	An estimate for secretarial overtime.
Line 15: Custodians:	Salaries for 4 full-time custodians, sub custodians and summer help. This includes vacation, holiday and longevity pay.
Line 16: Custodial Overtime:	An estimate for custodial overtime.
Line 17: Board Clerk:	Salary for 1 full-time secretary/board clerk. This includes vacation, holiday and longevity pay.
Line 18: Board Clerk Overtime:	An estimate for board clerk overtime.
Line 19: Computer Technicians:	Salary for 1 full-time computer technician. This includes holiday pay.
Line 20: Comp. Tech. Overtime:	An estimate for computer technician overtime.

**BUDGET NARRATIVE:****SERIES 2000 BENEFITS**

Line 21: Health Insurance-Teachers:	Coverage for all full-time certified staff adjusted for employee cost shares.
Line 22: Health Insurance-Support:	Coverage for all full-time non-certified staff adjusted for employee cost shares.
Line 23: Pensions:	Board's contribution to Town's pension plan for non-certified staff who are eligible.
Line 24: Life Insurance:	Term life insurance for full-time staff.
Disability Insurance:	Short-term disability insurance for eligible staff.
Line 25: FICA & Medicare:	Contributions for eligible staff.
Line 26: Tuition Reimbursement:	Contractual obligation to assist with payment for certified staff graduate courses and professional learning enrichment for educators on the Masters schedule or higher.
Line 27: Unemployment:	Estimate for potential unemployment compensation exposure.
Line 28: Workers Compensation:	Formula based insurance payment for work related injuries.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2023-2024			2021-2022	2022-2023	2023-2024	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2022-23 to 2023-24	% CHANGE
<b><u>SERIES 1000 - EDUCATIONAL SALARIES</u></b>							
1	100	Certified Staff	2,371,989	2,448,462	2,539,862	91,400	
		Title One	49,212	45,000	45,000	-	
2	120	Extra Duty	28,364	31,102	36,275	5,173	
3	130	Substitutes	62,755	28,109	28,109	-	
4		Permanent Substitute	19,708	21,735	21,735	-	
5	140	Paraprofessionals	228,882	239,243	247,714	8,471	
6		Cafeteria	42,541	33,041	21,911	(11,130)	
7	145	Nurse	52,807	51,961	57,968	6,007	
8	150	Other: ELL/504	-	1,524	1,524	-	
9	160	Principal	137,246	141,363	145,604	4,241	
10		Principal Annuity	2,059	2,120	2,184	64	
11	170	Assistant Principal	112,000	115,360	117,807	2,447	
12		Assistant Principal Annuity	-	-	1,546	1,546	
<b>Sub-total Educational Salaries</b>			<b>3,107,563</b>	<b>3,159,020</b>	<b>3,267,239</b>	<b>108,219</b>	<b>3.43</b>
<b><u>SERIES 1100 - SUPPORT SALARIES</u></b>							
13	200	Secretarial	102,916	106,402	97,287	(9,115)	
14	205	Secretarial Overtime	4,029	2,978	3,724	746	
15	210	Custodians	248,170	279,270	287,912	8,642	
16	215	Custodial Overtime	4,085	5,060	5,211	151	
17	220	Board Clerk	63,129	65,038	67,007	1,969	
18	225	Board Clerk Overtime	1,753	3,861	3,962	101	
19	230	Computer Technician	42,443	43,817	45,136	1,319	
20	235	Computer Technician Overtime	-	-	-	-	
<b>Sub-total Support Salaries</b>			<b>466,525</b>	<b>506,426</b>	<b>510,239</b>	<b>3,813</b>	<b>0.75</b>
<b>TOTAL 1000 SERIES</b>			<b>3,574,088</b>	<b>3,665,446</b>	<b>3,777,478</b>	<b>112,032</b>	<b>3.06</b>
<b><u>SERIES 2000 - BENEFITS</u></b>							
21	100	Health Insurance-Teachers	497,679	614,754	689,207	74,453	
22	110	Health Insurance-Support	199,503	219,461	230,774	11,313	
23	120	Pensions	75,293	68,974	58,471	(10,503)	
		Retirement Incentive	-	54,000	54,000	-	
24	130	Life Insurance	6,529	7,079	7,092	13	
		Short Term Disability Insurance	4,360	4,156	4,302	146	
25	140	FICA & Medicare	99,903	113,929	116,383	2,454	
26	150	Tuition Reimbursement	-	5,000	5,000	-	
27	160	Unemployment	82	200	200	-	
28	170	Workers Compensation	19,443	19,443	19,443	-	
<b>TOTAL 2000 SERIES</b>			<b>902,792</b>	<b>1,106,996</b>	<b>1,184,872</b>	<b>77,876</b>	<b>7.03</b>

**BUDGET NARRATIVE:****SERIES 3000 PURCHASED SERVICES****EDUCATIONAL**

- Line 29: Instructional: School-wide programs, Nature's Classroom & Washington DC chaperones and BOE contribution toward NC expense.
- Line 30: Curriculum Dev./Training: Professional learning for staff.
- Line 31: Technology Training: Technology training for staff.
- Line 32: Testing-Students: Purchase of materials and scoring for student testing. Includes online testing resources.
- Line 33: Summer School: Cost share for regional summer school program.
- Line 34: Tutoring/Homebound/Out Placed: Allowance for tutored/homebound/out placed regular education student(s). Pays for teacher supervision during after-school homework help for grades 4-8.

**SUPPORT**

- Line 35: Medical Advisor: Required to oversee the school's medical needs.
- Line 36: Network Support: Contractual obligation for on-site and remote maintenance and administration of the computer network.
- Line 37: Technology Contracts: Site licenses for software use and tech support for administrative computer programs.
- Line 38: Leasing Contracts: Contracts for three copiers, printer maintenance, postage meter, post office box, water coolers.
- Line 39: Transportation-Contract: Contract with All-Star for 5 buses plus fuel (9,500 gals. @ \$3.18/gal.). Includes Oliver Wolcott Tech bus.
- Line 40: Transportation-Field Trips: Curriculum based field trips for all grades, including Nature's Classroom and Washington, DC trips.
- Line 41: Lunch Program: Provides for Food Service Director support services and potential program cost overages.
- Line 42: Frontline: A region-wide system that contacts potential substitutes when needed.
- Line 43: Travel-Professional Staff: Travel expenses between schools throughout Region One and to out-of-district conferences and curriculum training.
- Line 44 Conf./Ed. Support Staff: Professional training for support staff.
- Line 45: BOE Approved Programs: Provides for specialized educational programs that are approved by the BOE that are not previously budgeted for.
- Line 46: MS Athletics & Activities: Expenses associated with running the Regional Middle School Athletics and Activities Program.

**BUILDING/ADMINISTRATION**

- Line 47: Consultant/Engineer: Contracting on a fee for service basis.
- Line 48: Audit: Provides for state mandated and necessary account audits.
- Line 49: Legal Fees: For legal fees for contract negotiations and other situations, when needed.
- Line 50: Cleaning: Allowance for cleaning needs.
- Line 51: Copier/Printer Overages: Provides for contracted per page overage charges for three copiers and printer fleet.
- Line 52: Insurance-LAP: Contractual property and liability insurance policies. Board Indemnity Insurance included in the liability policy. Includes crime bond coverage (\$100,000 per employee).
- Line 53: Insurance-Sports: This is an additional rider that provides coverage for Salisbury's inter-school athletes attending HVRHS.
- Line 54: Dues and Fees: Quarterly monitoring of Sec. 125 for staff as well as membership in a variety of professional organizations.
- Line 55: Classified Ads: Job postings, Veterans Day ad, RFPs and legal notices as required by law.
- Line 56: Internet: Provides for web hosting, parent/teacher conference scheduler and school-wide Internet access through CEN.
- Line 57: Postage: Stamps, stamped envelopes, postage for postal meter and mailing of packages.
- Line 58: Printing: Printing of checks for BOE, lunch and student activity accounts as well as bus slips and other printing needs.
- Line 59: Telephone: Monthly telephone charges.
- Line 60: Water & Sewer: Aquarian water and SWPCA.
- Line 61: Maintenance Contracts: Gym, kitchen, generators, security & fire alarms, fire extinguishers, elevator, sprinklers, exterminator, fire pump, telephone system, bells system, door locks, backflow preventers, boiler inspections, fuel tank inspections and utility vehicle service.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2023-2024			2021-2022	2022-2023	2023-2024	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2022-23 to 2023-24	% CHANGE
<b><u>SERIES 3000 - PURCHASED SERVICES EDUCATIONAL</u></b>							
29	100	Instructional	17,316	15,469	17,862	2,393	
30	110	Curriculum Development/Training	8,493	23,000	23,000	-	
31	120	Technology Training	-	1,000	1,000	-	
32	130	Testing-Students	453	1,181	1,181	-	
33	140	Summer School/Math Camp	23,008	12,000	14,000	2,000	
34	160	Tutoring/Homebound/Outplaced	6,449	15,000	15,000	-	
<b>Sub-total Purchased Services Educational</b>			<b>55,719</b>	<b>67,650</b>	<b>72,043</b>	<b>4,393</b>	<b>6.49</b>
<b><u>SERIES 3300 - PURCHASED SERVICES SUPPORT</u></b>							
35	205	Medical Advisor	1,250	600	600	-	
36	220	Network Support	60,686	61,346	61,580	234	
37	225	Technology Contracts	53,036	60,096	68,689	8,593	
38	230	Leasing Contracts	30,001	28,158	30,797	2,639	
39	240	Transportation-Contracts	318,986	348,585	361,707	13,122	
40	244	Transportation-Field Trips	15,512	38,673	40,713	2,040	
41	250	Lunch Program	9,118	7,500	2,500	(5,000)	
42	255	Frontline (AESOP)	1,826	1,930	1,930	-	
43	270	Travel - Professional Staff	1,000	1,000	1,000	-	
44	275	Conference/Education Support Staff	-	1,000	1,000	-	
45	280	BOE Approved Programs	1,200	1,200	1,200	-	
46	285	Middle School Athletics & Activities Program	33,743	55,346	47,173	(8,173)	
<b>Sub-total Purchased Services Support</b>			<b>526,358</b>	<b>605,434</b>	<b>618,889</b>	<b>13,455</b>	<b>2.22</b>
<b><u>SERIES 3600 - PURCHASED SERVICES BUILDING/ADMINISTRATION</u></b>							
47	300	Consultant/Engineer	-	2,000	2,000	-	
48	301	Audit	7,500	7,500	7,500	-	
49	302	Legal Fees	-	5,000	5,000	-	
50	305	Cleaning	390	500	500	-	
51	310	Copier/Printer Overages	2,218	2,500	2,500	-	
52	320	Insurance - LAP	17,514	18,300	18,338	38	
53	322	Insurance-Sports	941	900	950	50	
54	330	Dues & Fees	3,634	6,130	6,285	155	
55	332	Classified Ads	756	750	750	-	
56	334	Internet	6,950	7,098	12,246	5,148	
57	336	Postage	1,812	2,000	2,000	-	
58	338	Printing	245	500	500	-	
59	340	Telephone	13,492	13,632	11,064	(2,568)	
60	342	Water & Sewer	6,670	7,450	7,100	(350)	
61	344	Maintenance Contracts	28,518	32,233	31,555	(678)	

Line 62: Oil Burners/AC Service:	Provides for the service of three boilers and all campus air conditioning units.
Line 63: Heating Controls:	Contractual maintenance and service for heating & air conditioning controls. Fee includes both buildings.
Line 64: Snow Plowing:	Snow removal and plowing for campus, except areas around buildings which are the responsibility of the custodians.
Line 65: Asbestos Management:	Annual inspections and comprehensive inspection every three years (due in 2023-24).
Line 66: Rubbish Removal:	Contractual removal of rubbish and recycling plus summer dumpster.
Line 67: Travel-BOE:	Travel expenses for board members to attend board related conferences.
Line 68: Grounds/Landscaping:	Contractual grounds maintenance for lawn mowing/trimming, fall/spring cleanups, and maintenance of athletic fields. Includes funds for landscape maintenance, playground maintenance, playground mulch, tree work and brush mowing.
Line 69: Emergency:	Unexpected and non-budgeted situations.
Line 70: Repairs-Instruments:	Provides for repairs of school owned musical instruments..

**BUDGET NARRATIVE:**

**SERIES 4000 SUPPLIES**

**EDUCATIONAL**

Line 71: Art:	For art supplies and materials.
Line 72:EL:	For school-wide English Learners program materials.
Line 73: Enrichment, Lang. Arts:	For enrichment program materials.
Line 74:English Language Arts:	For school-wide English language arts materials.
Line 75:Maker Space	For school-wide maker space materials.
Line 76: Math:	For school-wide math materials.
Line 77: Music:	For general music, band and chorus materials.
Line 78: Physical Education:	For school-wide physical education materials.
Line 79: Science:	For school-wide science materials.
Line 80: Social Studies:	For school-wide social studies materials.
Line 81: Special Education:	Provides supplies for students or programs exclusively used by special education which are not covered by Pupil Services.
Line 82: Technology:	For school-wide technology related materials.
Line 83: World Language:	For school-wide world language materials.
Line 84: Textbooks:	Replacement and supplemental textbooks in all subject areas and all grades.
Line 85: Library Books:	Ongoing purchase of current library materials.
Line 86: Magazines/Periodicals:	For subscriptions and the purchase of periodic materials.
Line 87: Professional Materials:	For subscriptions and the purchase of materials used by the staff.
Line 88: Learning Commons:	For middle school Learning Commons materials.
Line 89: Special Innovative:	Provides money to help start programs or to hold programs that have not been included elsewhere in the budget.

**SUPPORT**

Line 90: Nurse:	For medical and health related supplies.
Line 91: General Supplies/Workbooks:	For all school-wide consumable classroom/program supplies, including copier paper.
Line 92: Learning Commons:	For supplies related to maintaining the Learning Commons such as book tape, re-binding materials, and processing.
Line 93: New Technology:	New computer and technology equipment.
Line 94: Replacement Tech/Comp:	Replacement of obsolete computers and technology equipment.

**BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2023-2024**

Line #	Code	Series Description	2021-2022	2022-2023	2023-2024	DIFFERENCE	
			ACTUALS	BUDGET	PROPOSED BUDGET	2022-23 to 2023-24	% CHANGE
62	346	Oil Burners/AC Service	6,364	8,810	9,322	512	
63	348	Heating Controls	14,430	15,010	15,010	-	
64	350	Snow Plowing	8,500	9,800	9,800	-	
65	355	Asbestos Management	-	500	2,800	2,300	
66	360	Rubbish Removal	10,534	10,797	12,360	1,563	
67	365	Travel-BOE	493	1,000	1,000	-	
68	370	Grounds/Landscaping	39,962	31,800	36,360	4,560	
69	375	Emergency	-	2,000	2,000	-	
70	390	Repairs - Musical Instruments	1,324	2,500	2,500	-	
<b>Sub-total Purchased Services Building/Admin.</b>			<b>172,247</b>	<b>188,710</b>	<b>199,440</b>	<b>10,730</b>	<b>5.69</b>
<b>TOTAL 3000 SERIES</b>			<b>754,324</b>	<b>861,794</b>	<b>890,372</b>	<b>28,578</b>	<b>3.32</b>
<b><u>SERIES 4000 - SUPPLIES-EDUCATIONAL</u></b>							
71	100	Art	4,126	4,200	4,200	-	
72	101	English Language Instruction	-	100	100	-	
73	102	Enrichment, Language Arts	-	773	773	-	
74	104	English Language Arts	8,495	7,350	7,350	-	
75	105	Maker Space (ES & MS)	-	-	1,500	1,500	
76	106	Math	6,835	14,270	14,270	-	
77	108	Music	1,749	1,583	1,583	-	
78	110	Physical Education	508	865	865	-	
79	112	Science	1,674	3,200	3,200	-	
80	114	Social Studies	1,166	1,500	1,500	-	
81	116	Special Education	928	1,250	1,250	-	
82	118	Technology	466	900	1,080	180	
83	120	World Language	(137)	1,700	1,700	-	
84	122	Textbooks	-	8,198	1,500	(6,698)	
85	124	Library Books	6,598	6,600	6,600	-	
86	126	Magazines/Periodicals	164	400	400	-	
87	127	Learning Commons	906	1,300	1,300	-	
88	128	Professional Materials	157	1,500	1,500	-	
89	130	Special Innovative	1,050	1,050	1,050	-	
<b>Sub-total Supplies-Educational</b>			<b>34,684</b>	<b>56,739</b>	<b>51,721</b>	<b>(5,018)</b>	<b>(8.84)</b>
<b><u>SERIES 4400 - SUPPLIES-EDUCATIONAL SUPPORT</u></b>							
90	200	Nurse	626	1,200	1,200	-	
91	210	General Supplies/Workbooks	20,487	21,798	22,798	1,000	
92	215	Learning Commons	557	900	900	-	
93	220	New Technology	2,333	4,165	3,800	(365)	
94	225	Replacement Technology/Computers	48,711	46,140	41,610	(4,530)	
<b>Sub-total Supplies-Educational Support</b>			<b>72,714</b>	<b>74,203</b>	<b>70,308</b>	<b>(3,895)</b>	<b>(5.25)</b>



## BUILDING/ADMINISTRATION

Line 95: Heating Fuel-Lower Building:	Contractual price based on \$3.50 per gallon for 7,000 gallons for the lower building (4/330 gal. tanks).
Line 96: Heating Fuel-Upper Building:	Contractual price based on \$3.50 per gallon for 30,000 gallons for the upper building (2/10,000 gal. tanks).
Line 97: Electric-Lower Building:	Provides for lower building electricity. Includes usage and delivery charges.
Line 98: Electric-Upper Building:	Provides for upper building electricity plus two outside storage areas. Includes usage and delivery charges.
Line 99: Propane-Non-Kitchen:	Propane to heat a storage shed and maintenance garage.
Line 100: Custodial:	Supplies & equipment needed to keep the facility clean.
Line 101: Maintenance:	Supplies & equipment needed to maintain the facility.
Line 102: Office:	Supplies for general office and administrative use.
Line 103: BOE:	Supplies associated with Board of Education activities.
Line 104: Graduation:	Diplomas, awards, award certificate paper and covers, program paper, flowers and chairs for graduation.
Line 105: Meeting:	Provides for the expenses associated with meetings and community programs.
Line 106: Code Compliance:	Fees to assure building compliance with local and state codes.

## BUDGET NARRATIVE:

### **SERIES 5000    IMPROVEMENTS**

#### SITE

Line 107: New:	Provides for the purchase of new site equipment .
Line 108: Replacement:	Provides for the purchase of replacement site equipment.
Line 109: Improvement:	Provides for the purchase of equipment for site improvement.
Line 110: Repairs:	Provides for site repairs ( <i>Allowance \$10,880</i> ).

#### LOWER BUILDING

Line 111: New:	Provides for the purchase of new lower building equipment.
Line 112: Replacement:	Provides for the purchase of replacement lower building equipment.
Line 113: Improvement:	Provides for the purchase of equipment for lower building improvement.
Line 114: Educational:	Provides for the purchase of educational equipment for the lower building. ( <i>Sound equipment, planetarium model</i> )
Line 115: Furniture/Fixtures:	Provides for the purchase of furniture/fixtures for the lower building. ( <i>Whiteboard, seating, storage, rugs</i> )
Line 116: Repairs:	Provides for repairs in the lower building ( <i>Allowance \$7,500</i> ).

#### UPPER BUILDING

Line 117: New:	Provides for the purchase of new upper building equipment.
Line 118: Replacement:	Provides for the purchase of replacement upper building equipment.
Line 119: Improvement:	Provides for the purchase of equipment for upper building improvement.
Line 120: Educational:	Provides for the purchase of educational equipment for the upper building. ( <i>STEM materials</i> )
Line 121: Furniture/Fixtures:	Provides for the purchase of furniture/fixtures for the upper building. ( <i>Easels, seating, rugs, storage</i> )
Line 122: Repairs:	Provides for repairs in the upper building ( <i>Allowance \$15,000</i> ).

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2023-2024			2021-2022	2022-2023	2023-2024	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2022-23 to 2023-24	% CHANGE
<b><u>SERIES 4600 - SUPPLIES-BUILDING/ADMINISTRATION</u></b>							
95	300	Heating Fuel-Lower Building	13,070	20,020	24,500	4,480	
96	305	Heating Fuel-Upper Building	64,400	85,800	105,000	19,200	
97	310	Electric-Lower Building	14,635	14,240	14,240	-	
98	315	Electric-Upper Building	56,787	50,597	53,000	2,403	
99	320	Propane-Non-Kitchen	2,243	1,200	1,200	-	
100	330	Custodial	51,430	60,000	52,000	(8,000)	
101	335	Maintenance	12,160	12,923	12,923	-	
102	345	Office	257	2,310	2,310	-	
103	350	BOE	1,570	1,500	1,500	-	
104	355	Graduation	1,439	1,539	2,114	575	
105	360	Meeting	4,036	3,000	3,000	-	
106	370	Code Compliance	-	50	50	-	
<b>Sub-total Supplies-Building/Administration</b>			<b>222,028</b>	<b>253,179</b>	<b>271,837</b>	<b>18,658</b>	<b>7.37</b>
<b>TOTAL 4000 SERIES</b>			<b>329,426</b>	<b>384,121</b>	<b>393,866</b>	<b>9,745</b>	<b>2.54</b>
<b><u>SERIES 5000 - IMPROVEMENTS SITE</u></b>							
107	100	New	-	-	-	-	
108	110	Replacement	-	-	-	-	
109	120	Improvement	-	-	-	-	
110	190	Repairs	2,126	10,880	10,880	-	
<b>Sub-total Improvements Site</b>			<b>2,126</b>	<b>10,880</b>	<b>10,880</b>	<b>-</b>	<b>-</b>
<b><u>SERIES 5100 - IMPROVEMENTS LOWER BUILDING</u></b>							
111	200	New	-	-	-	-	
112	210	Replacement	-	-	-	-	
113	220	Improvement	-	-	-	-	
114	230	Educational	-	-	1,623	1,623	
115	240	Furniture/Fixtures	-	910	897	(13)	
116	290	Repairs	2,891	7,500	7,500	-	
<b>Sub-total Improvements Lower Building</b>			<b>2,891</b>	<b>8,410</b>	<b>10,020</b>	<b>1,610</b>	<b>19.14</b>
<b><u>SERIES 5200 - IMPROVEMENTS UPPER BUILDING</u></b>							
117	300	New	-	-	-	-	
118	310	Replacement	-	-	-	-	
119	320	Improvement	-	-	-	-	
120	330	Educational	1,111	9,150	220	(8,930)	
121	340	Furniture/Fixtures	3,791	1,590	7,556	5,966	
122	390	Repairs	32,325	15,000	15,000	-	
<b>Sub-total Improvements Upper Building</b>			<b>37,227</b>	<b>25,740</b>	<b>22,776</b>	<b>(2,964)</b>	<b>(11.52)</b>
<b>TOTAL 5000 SERIES</b>			<b>42,244</b>	<b>45,030</b>	<b>43,676</b>	<b>(1,354)</b>	<b>(3.01)</b>

**BUDGET NARRATIVE:****SERIES 6000 RESERVES**

Line 123: Transfers: This line is provided as mandated by state accounting practices.  
Line 124: Capital Reserve: An annual reserve for future capital projects and renovation loan payback.

**BUDGET SUMMARY**

Line 125: 1000 Salaries: From page one.  
Line 126: 2000 Benefits: From page one.  
  
Line 127: 3000 Purchased Services: From pages two and three.  
Line 128: 4000 Supplies: From pages three and four.  
  
Line 129: 5000 Improvements: From page four and five.  
Line 130: 6000 Reserves: From page five.  
  
Subtotal: SCS Budget Subtotal  
  
Line 131: COVID-19 Related Expenses: Staffing, equipment and supplies necessary due to possible continuation of COVID-19 protocols.  
  
Total: SCS Budget Total

**BUDGET NARRATIVE:****SERIES 7000 REGIONAL TUITION**

Line 132: HVRHS: Expenditures for the education of our high school students. This amount is based on the previous year's enrollment.  
Line 133: Pupil Services: Allocated expenditures for special education services for Salisbury.  
Line 134: RSSC: Allocated expenditures for the services of the Regional Office including the Superintendent, Assistant Superintendent, Business Manager and office staff.

<b>TOTAL TOWN EDUCATION BUDGET</b>
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BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2023-2024			2021-2022	2022-2023	2023-2024	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2022-23 to 2023-24	% CHANGE
<b><u>SERIES 6000 - RESERVES</u></b>							
123	100	Transfers	-	10	10	-	
124	200	Capital Reserve	75,000	75,000	50,000	(25,000)	(33.33)
<b>TOTAL 6000 SERIES</b>			<b>75,000</b>	<b>75,010</b>	<b>50,010</b>	<b>(25,000)</b>	<b>(33.33)</b>
125	1000	Salaries	3,574,088	3,665,446	3,777,478	112,032	3.06
126	2000	Benefits	902,792	1,106,996	1,184,872	77,876	7.03
127	3000	Purchased Services	754,324	861,794	890,372	28,578	3.32
128	4000	Supplies	329,426	384,121	393,866	9,745	2.54
129	5000	Improvements	42,244	45,030	43,676	(1,354)	(3.01)
130	6000	Reserves	75,000	75,010	50,010	(25,000)	(33.33)
<b>Sub-total Salisbury Central Budget</b>			<b>5,677,874</b>	<b>6,138,397</b>	<b>6,340,274</b>	<b>201,877</b>	<b>3.29</b>
<b>SUBTOTAL SALISBURY CENTRAL SCHOOL BUDGET</b>			<b>5,677,874</b>	<b>6,138,397</b>	<b>6,340,274</b>	<b>201,877</b>	<b>3.29</b>
131		COVID-19 Related Expenses	77,776	30,000	-	(30,000)	
<b>TOTAL SALISBURY CENTRAL SCHOOL BUDGET</b>			<b>5,755,650</b>	<b>6,168,397</b>	<b>6,340,274</b>	<b>171,877</b>	<b>2.79</b>

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2023-2024			2021-2022	2022-2023	2023-2024	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2022-23 to 2023-24	% CHANGE
<b><u>REGIONAL TUITION</u></b>							
132	100	H.V.R.H.S.	1,878,925	2,131,355	2,253,120	121,765	5.71
133	200	Pupil Services	1,424,188	1,529,033	1,558,043	29,010	1.90
134	300	R.S.S.C.	312,125	336,060	364,949	28,889	8.60
<b>TOTAL REGIONAL TUITION</b>			<b>3,615,238</b>	<b>3,996,448</b>	<b>4,176,112</b>	<b>179,664</b>	<b>4.50</b>
<b>TOTAL TOWN EDUCATION BUDGET</b>			<b>9,370,888</b>	<b>10,164,845</b>	<b>10,516,386</b>	<b>351,541</b>	<b>3.46</b>