



BOF – Public Hearing immediately followed by BOF Meeting – 4.24.2023

The Board of Finance Public Hearing held on Monday, April 24, 2023.

Present: Pari Forood, Chairman; Rick Cantele; Joseph Woodard; Michael Voldstad.

Absent: Emily Vail; Janet Graaff

Also present: Curtis Rand, First Selectman; Joseph Cleaveland, Comptroller; Christian Williams, Selectman; Donald Mayland, Selectman; Emily Egan, Secretary; members of the public.

P. Forood **called the Public Hearing to order at 7:55pm.**

S. Magyar presented the Salisbury Central School Board of Education budget to the public. No public comments were made.

C. Rand presented the Town of Salisbury Board of Selectmen, town government budget to the public. No public comments were made.

J. Woodard made a motion to **adjourn at 8:19pm.** M. Voldstad seconded, and the motion was approved unanimously.

--

The Board of Finance Meeting was **called to order at 8:20pm**, by P. Forood, Chairman.

P. Forood noted that no public comments were made at the Public Hearing. M. Voldstad made a motion to present the Board of Education totaling \$6,340,274 and Board of Selectmen, Town Government Budget totaling \$8,217,830 to the Annual Town Budget meeting, which will take place on Wednesday, May 3, 2023 at 7:30pm. J. Woodard seconded, and the motion was approved unanimously.

Adjourn: 8:22pm

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
Mr. Kevin Wolgemuth
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
<u>SERIES 1000 - EDUCATIONAL SALARIES</u>							
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	
Sub-total Educational Salaries			3,107,563	3,159,020	3,267,239	108,219	3.43
<u>SERIES 1100 - SUPPORT SALARIES</u>							
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	-	-	-	-	
Sub-total Support Salaries			466,525	506,426	510,239	3,813	0.75
TOTAL 1000 SERIES			3,574,088	3,665,446	3,777,478	112,032	3.06
<u>SERIES 2000 - BENEFITS</u>							
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	-	
TOTAL 2000 SERIES			902,792	1,106,996	1,184,872	77,876	7.03

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
<u>SERIES 3000 - PURCHASED SERVICES EDUCATIONAL</u>							
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	-	
Sub-total Purchased Services Educational			55,719	67,650	72,043	4,393	6.49
<u>SERIES 3300 - PURCHASED SERVICES SUPPORT</u>							
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)	
Sub-total Purchased Services Support			526,358	605,434	618,889	13,455	2.22
<u>SERIES 3600 - PURCHASED SERVICES BUILDING/ADMINISTRATION</u>							
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	-	
Sub-total Purchased Services Building/Admin.			172,247	188,710	199,440	10,730	5.69
TOTAL 3000 SERIES			754,324	861,794	890,372	28,578	3.32
<u>SERIES 4000 - SUPPLIES-EDUCATIONAL</u>							
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	-	
Sub-total Supplies-Educational			34,684	56,739	51,721	(5,018)	(8.84)
<u>SERIES 4400 - SUPPLIES-EDUCATIONAL SUPPORT</u>							
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)	
Sub-total Supplies-Educational Support			72,714	74,203	70,308	(3,895)	(5.25)

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
<u>SERIES 4600 - SUPPLIES-BUILDING/ADMINISTRATION</u>							
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	-	
<i>Sub-total Supplies-Building/Administration</i>			222,028	253,179	271,837	18,658	7.37
TOTAL 4000 SERIES			329,426	384,121	393,866	9,745	2.54
<u>SERIES 5000 - IMPROVEMENTS SITE</u>							
107	100	New	-	-	-	-	
108	110	Replacement	-	-	-	-	
109	120	Improvement	-	-	-	-	
110	190	Repairs	2,126	10,880	10,880	-	
<i>Sub-total Improvements Site</i>			2,126	10,880	10,880	-	-
<u>SERIES 5100 - IMPROVEMENTS LOWER BUILDING</u>							
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	-	
<i>Sub-total Improvements Lower Building</i>			2,891	8,410	10,020	1,610	19.14
<u>SERIES 5200 - IMPROVEMENTS UPPER BUILDING</u>							
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	-	
<i>Sub-total Improvements Upper Building</i>			37,227	25,740	22,776	(2,964)	(11.52)
TOTAL 5000 SERIES			42,244	45,030	43,676	(1,354)	(3.01)

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.

TOTAL TOWN EDUCATION BUDGET

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
<u>SERIES 6000 - RESERVES</u>							
123	100	Transfers	-	10	10	-	
124	200	Capital Reserve	75,000	75,000	50,000	(25,000)	(33.33)
TOTAL 6000 SERIES			75,000	75,010	50,010	(25,000)	(33.33)
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)
Sub-total Salisbury Central Budget			5,677,874	6,138,397	6,340,274	201,877	3.29
SUBTOTAL SALISBURY CENTRAL SCHOOL BUDGET			5,677,874	6,138,397	6,340,274	201,877	3.29
131		COVID-19 Related Expenses	77,776	30,000	-	(30,000)	
TOTAL SALISBURY CENTRAL SCHOOL BUDGET			5,755,650	6,168,397	6,340,274	171,877	2.79

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
<u>REGIONAL TUITION</u>							
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
TOTAL REGIONAL TUITION			3,615,238	3,996,448	4,176,112	179,664	4.50
TOTAL TOWN EDUCATION BUDGET			9,370,888	10,164,845	10,516,386	351,541	3.46

**Town of Salisbury
Selectmen's 2023-2024
Draft Expenditure Budget
April 24th, 2023 Public Hearing**

TOWN OF SALISBURY
SELECTMENS PROPOSED EXPENDITURE BUDGET
2023-2024

Division #	Division Name	Actual "21-22" Expenditures	Adjusted "22-23" Budget	Proposed "23-24" Budget	Dollar Change	Percent Change
Division 1005	SELECTMEN	108,384	108,905	108,905	0	0.0%
Division 1008	SECRETARY	60,955	64,448	69,545	5,097	7.9%
Division 1011	PROBATE	9,426	10,750	10,750	0	0.0%
Division 1014	REGISTRARS	19,979	41,750	43,750	2,000	4.8%
Division 1017	BD OF FINANCE	12,985	15,850	16,100	250	1.6%
Division 1020	AUDITORS	18,750	20,000	20,000	0	0.0%
Division 1026	ASSESSOR	95,040	123,974	132,685	8,711	7.0%
Division 1029	BD OF TAX REVIEW	0	250	250	0	0.0%
Division 1032	TAX COLLECTOR	100,844	100,637	106,064	5,427	5.4%
Division 1035	TAX REFUNDS	13,287	5,000	7,500	2,500	50.0%
Division 1038	ACCOUNTING	95,532	125,340	155,910	30,570	24.4%
Division 1041	LEGAL FEES	101,379	94,952	101,000	6,048	6.4%
Division 1043	TOWN CLERK	131,841	147,291	154,606	7,315	5.0%
Division 1049	LAND USE	128,612	181,000	236,487	55,487	30.7%
Division 1052	ZBA	2,366	4,000	500	-3,500	-87.5%
Division 1055	TOWN HALL OPERATIO	97,268	102,448	111,200	8,752	8.5%
Division 1056	TOWN HALL OFFICE	93,037	72,200	85,000	12,800	17.7%
Division 1058	PENSION PLAN	228,810	276,000	289,800	13,800	5.0%
Division 1060	LONGEVITY	20,685	22,000	23,100	1,100	5.0%
Division 1061	FICA TAXES	151,181	152,500	160,125	7,625	5.0%
Division 1064	HOSPITAL INSURANCE	705,447	785,606	862,040	76,434	9.7%
Division 1067	WORKERS COMP.	42,197	48,932	48,932	0	0.0%
Division 1070	LIFE & DISABILITY	11,664	12,000	12,000	0	0.0%
Division 1073	UNEMPLOYMENT COMP.	-	2,000	2,000	0	0.0%
Division 1080	MULT. INSURANCES	66,880	58,000	63,000	5,000	8.6%

Division #	Division Name	Actual "21-22" Expenditures	Adjusted "22-23" Budget	Proposed "23-24" Budget	Dollar Change	Percent Change
Division 1083	COUNCIL OF SMALL T	725	725	1000	275	37.9%
Division 1083	CT CONN OF MUNICIPAL	2,768	2,770	2,800	30	1.1%
Division 1085	N.W.C.O.G.	2,890	2,900	3,400	500	17.2%
Division 1088	HOUS. RIVER COMM.	400	400	400	0	0.0%
Division 1091	STREET LIGHTING	24,426	24,700	29,700	5000	20.2%
Division 1097	CONSERVATION	565	0	0	0	
Department 10	ADMINISTRATION	2,348,323	2,607,328	2,858,549	251,221	9.6%
Division 2005	VOL.PENSION	18,065	35,000	35,000	0	0.0%
Division 2009	EMERGENCY PREP.	5,000	5,250	5,250	0	0.0%
Division 2010	LAKEVILLE HOSE CO	335,250	352,600	386,100	33,500	9.5%
Division 2020	LITCHFIELD CTY DIS	41,220	44,000	49,100	5,100	11.6%
Division 2030	BUILDING INSPECTOR	86,956	97,441	101,988	4,547	4.7%
Division 2035	FIRE MARSHAL	18,435	27,500	27,700	200	0.7%
Division 2040	POLICE PROTECTION	182,053	230,839	207,021	-23,818	-10.3%
Division 2050	CIVIL PREPAREDNESS	0	5	5	0	0.0%
Division 2060	SARA	0	5	5	0	0.0%
Division 2080	DOG WARDEN	9,338	14,232	14,598	366	2.6%
Division 2090	WATER PATROL	5,675	9,000	9,500	500	5.6%
Department 20	PUBLIC SAFETY	701,992	815,872	836,267	20,395	2.5%
Division 3010	HIGHWAY GEN MAIN	814,093	871,306	899,716	28,410	3.3%
Division 3020	ENGINEERING	0	4,000	4,000	0	0.0%
Division 3030	SNOW & ICE REMOVAL	175,212	253,000	253,000	0	0.0%
Division 3040	HIGHWAY MATERIALS	3,653	5,700	5,700	0	0.0%
Division 3050	TOWN GARAGE MAIN	30,849	47,950	55,350	7,400	15.4%

Sheet2

Division #	Division Name	Actual "21-22" Expenditures	Adjusted "22-23" Budget	Proposed "23-24" Budget	Dollar Change	Percent Change
Division 3060	ROAD WORK	526,201	494,608	500,427	5,819	1.2%
Division 3070	TREE CARE	59,540	50,000	55,000	5,000	10.0%
Department 30	HIGHWAYS	1,609,548	1,726,564	1,773,193	46,629	2.7%
Division 4010	TRANSFER STATION	367,842	388,414	413,850	25,436	6.5%
Division 4030	RECYCLING COORDINA	3,725	3,000	3,000	0	0.0%
Department 40	SANITATION	371,567	391,414	416,850	25,436	6.5%
Division 5010	S.V.N.A.	114,311	114,311	114,311	0	0.0%
Division 5020	MENTAL HEALTH	19,076	19,076	19,576	500	2.6%
Division 5030	N.W.R.M.H.	543	543	543	0	0.0%
Division 5040	T.A.H.D. SCREENING	19,728	22,967	22,534	-433	-1.9%
Division 5060	SENIOR SERVICES	27,022	49,389	47,572	-1,817	-3.7%
Division 5070	DRUG & ALCOHOL TES	0	500	500	0	0.0%
Department 50	HEALTH	180,680	206,786	205,036	-1,750	-0.8%
Division 6010	YOUTH SERVICE BUR	14,680	14,680	14,680	0	0.0%
Division 6015	SUMMER YOUTH WORK	15,000	15,000	15,000	0	0.0%
Division 6020	GENERAL ASSISTANCE	36,683	38,920	41,406	2,486	6.4%
Division 6022	SUSAN B. ANTHONY	2,124	2,124	2,230	106	5.0%
Division 6025	WOMENS SUPP. SER.	2,124	2,500	3,000	500	20.0%
Division 6035	MISC. NON-PROFITS	0	5	0	-5	-100.0%
Division 6040	N.W. TRAN. DIST.	2,186	2,356	2,356	0	0.0%
Division 6060	HOUS. DAY CARE	41,667	41,667	41,667	0	0.0%
Division 6070	GEER ADULT DAY CEN	14,500	14,500	15,950	1,450	10.0%
Division 6080	CHORE	5,000	6,000	6,000	0	0.0%

Sheet2

Division #	Division Name	Actual "21-22" Expenditures	Adjusted "22-23" Budget	Proposed "23-24" Budget	Dollar Change	Percent Change
Division 6090	HOUS VALLEY ASSOC.	250	250	300	50	20.0%
Division 6095	NW CT REG. HOUSING	100	100	250	150	150.0%
Division 6097	HOUSING COMMISSION	23,498	35,000	50,000	15,000	42.9%
Department 60	COMMUNITY SERVICES	157,812	173,102	192,839	19,737	11.4%
Division 7010	SCOVILLE LIBRARY	183,771	183,771	183,771	0	0.0%
Division 7025	LAKE MANAGEMENT	122,964	117,000	125,000	8,000	6.8%
Division 7040	BALL FIELD	39,790	25,850	35,850	10,000	38.7%
Division 7050	RECREATION	131,574	150,980	153,990	3,010	2.0%
Division 7060	TOWN GROVE WTR FT	286,237	256,756	325,585	68,829	26.8%
Division 7070	SENIOR CENTER	26,167	32,700	34,700	2,000	6.1%
Division 7090	CHRISTMAS LIGHTS	2,124	2,124	2,500	376	17.7%
Division 7095	MEMORIAL DAY	3,320	6,000	6,500	500	8.3%
Department 70	RECREATION	795,947	775,181	867,896	92,715	12.0%
Department 80	GENERAL OBLIGATION	850,000	600,000	600,000	0	0.0%
Division 8510	CEMETERIES	17,800	2,000	2,000	0	0.0%
Division 8515	HISTORIC DIS. COMM	887	6,000	6,000	0	0.0%
Division 8520	SUNDRIES	2,297	5,000	5,000	0	0.0%
Division 8530	COMMUNITY INFORMAT	140	12,000	12,000	0	0.0%
Division 8540	MUNICIPAL DEVELOPM	24,649	20,000	20,000	0	0.0%
Department 85	MISCELLANEOUS	45,773	45,000	50,200	5,200	11.6%
Division 8640	RAILROAD STATION	2,457	5,000	10,000	5,000	100.0%

Division #	Division Name	Actual "21-22" Expenditures	Adjusted "22-23" Budget	Proposed "23-24" Budget	Dollar Change	Percent Change
Division 9010	HIGHWAY EQUIPMENT	200,000	220,000	220,000	0	0.0%
Division 9030	BRIDGE REPAIRS	210,000	10,000	10,000	0	0.0%
Division 9050	MUICIPAL BUILD MAI	65,000	65,000	65,000	0	0.0%
Division 9070	CAPITAL OTHER	63,000	75,000	75,000	0	0.0%
Department 90	CAPITAL	538,000	370,000	370,000	0	0.0%
Department 92	OTHER	53,808	35,000	37,000	2,000	5.7%
Fund 011	SELECTMENS BUDGET	7,655,907	7,751,247	8,217,830	466,583	6.0%