



BOF - Minutes – 3.7.2024

The Board of Finance Meeting minutes of March 7, 2024.

Board Members Present: Pari Forood, Chairman; Emily Vail; Rick Cantele; Michael Voldstad; Joseph Woodard
Absent: Janet Graaff.

Also Present: Curtis Rand; First Selectman; Chris Williams, Selectman; Katherine Kiefer, Selectman; Joseph Cleaveland, Comptroller; Lisa Carter, Superintendent; Sam Herrick, Business Manager Region One Schools; Stephanie Magyar, Salisbury Central School (SCS) Principal; Sue Bucceri, SCS Board Clerk; David Valcin, Chairman of SCS Board of Education; Emily Egan, Secretary; members of the press and public.

1. The meeting was **called to order** at 6:00pm.
2. J. Woodard made a motion to **approve the minutes** of January 23, 2024. M. Voldstad seconded, and the motion was approved unanimously.
3. **Receive and review the initial draft budget for 2024-2025 from the Region 1 Board of Education.**
S. Herrick presented the budget highlights. The **2024-2025** Draft Proposed Budget increase is at a **4.39% increase** (\$748,270); Salisbury's Total Member Assessment would change in FY24-25 by **6.10% or \$254,810**. 65% of current SCS 8th Grade students are projected to come to Housatonic Valley Regional High School. Other 2024-2025 Budget Highlights include:
Salaries:
 - Replacement PE Teacher - Hired above previously budgeted step
 - Reduction in 1.0 FTE in Math (TBD)
 - Additional 0.1FTE of four (4) English Teachers
 - Librarian Salary - MLS Degree Completion - Higher than previously budgeted with step increase
 - Student Activities Salaries- Under-budgeted in current year
 - Custodial Salaries includes money previously budgeted in Contracted Services; Salaries adjusted for custodial department adjustment and GWI
 - Replacement - Title 1 Paraprofessional**Benefits:**
 - 5.0% Placeholder for Health Insurance Premiums (April 2024 Rate Determination)
 - FICA - Under-budgeted in FY24**Purchase Services:**
 - In-Service Training - Continued initiatives for staff improvement
 - Legal Services - Negotiation of Certified Contracts and Admin Contracts in Fall 2024
 - Ag-Ed Equipment Repairs - Compliance Issues
 - New copier lease - Savings across multiple departments (~25% Reduction)
 - Reduction in Plumbing/HVAC Repairs/General Maintenance - Offset costs in Year 1 of a new debt issue
 - Custodial Services - Movement of a part-time employee to salary line
 - Increased costs due to Broadway Plays tickets
 - Transportation Athletics/Late Bus - All-Star Transportation Contract Negotiated + Higher Utilization
 - Internet Service - CEN Increase
 - Travel Counseling - Cost to attend National Conference for counselor
 - Office Supplies - School Counseling: Reduction due reallocation of funding within the Counseling Department**Supplies:**
 - General Price increase in various supply accounts within the high school budget
 - Heating Oil Budget Price: \$2.96/gallon
 - Equipment Technology - 2023-2024 Budget Unexpended Funds
 - Awards Athletics - Hall of Fame Awards Induction
 - Textbooks Math and Sciences - Increase due to updated subject-specific State Standards

- Equipment General - Increase due to need for furniture in ALPSS program

Equipment:

- Reduced the 2024-2025 Budget by ~1.0% (~\$170,000) with the use of 2023-2024 unexpended funds

Other:

- Debt Service increased by \$138,788 - New Issue beginning in 2024/2025 - Capital Maintenance Project (\$5.64 million)
- One of three debt issues will expire at the end of the 2024-2025 Fiscal Year

4. **Receive and review initial draft budget for 2024-2025 from the Salisbury Board of Education.**

S. Magyar presented the Salisbury Central School initial draft budget for 2024-2025. The SCS Budget Total is **\$6,548,357, a total increase of \$208,083 or 3.28%**. Increases are expected in the following line items: Certified Salaries (\$51,190); Permanent Substitutes (\$26,865); Paraprofessionals (\$30,399); Secretarial (\$57,259); Health Insurance - Non-Certified (\$13,239); Pensions (\$21,904); FICA & Medicare (\$11,881); Transportation-Contract (\$27,885); Lunch Program (\$30,000); Middle School Athletics & Activities Program (\$10,456); Insurance (\$7,500); Maintenance Contracts (\$39,838); Grounds/Landscaping (\$10,422); Electric, UB & LB (\$7,792); Repairs to Upper Building (\$10,000). There will be decreases in the following line items: Substitutes (-\$13,159); Board Clerk (-\$21,242); Health Insurance - Certified (-\$39,838); Network Support (-\$29,040); Technology Contracts (-\$6,799); Leasing Contracts (-\$13,079); Transportation-Field Trips (-\$10,713); Replacement Technology/Computers (-\$7,844); Heating Fuel, LB & UB (-\$18,500); Custodial Supplies (-\$40,000); Repairs – Site (-\$5,880); and Repairs – Lower Building (-\$3,500).

5. **Receive and review the initial draft budget for 2024-2025 from the Board of Selectmen.**

C. Rand presented the initial draft budget for **2024-2025** Town Budget. The Town Budget Total is **\$8,622,853, a total increase of \$405,023 or 4.9%**. They discussed multiple line items including Assistant Secretary, Election Wages, Contracted Service, Accounting Assistant, Legal Fees, Temp. Clerk, Computer Support and Software Fees, Hospital Insurance, Mult. Insurances, Lakeville Hose Company, Fire Marshal Inspections, Sidewalks, Road Work, Tree Care, Transfer Station (solid waste), Non-Profits, Lake Management, Town Grove, Highway Equipment, Bridge Repairs, Municipal Buildings, Memorial Day and Senior Services. More changes will occur as more up-to-date information on specific line items becomes available.

6. **Other Business** – None at this time.

7. **Adjourn:** 7:41pm.

Regional School District No.1 Budget 2024-2025 Draft Overview

Town of Salisbury Board of Finance Meeting

Thursday, March 7, 2024; 6:00 p.m.

Lisa Carter - Superintendent of Schools, RSD#1

Sam Herrick - Business Manager , RSD#1

2024-2025 RSD1 Budget Draft – Enrollment Data

Enrollment Shift

64 Students as of 10/1/2022: 21.1221%

63 Students as of 10/1/2023: 21.7993%

Salisbury – Pupil Services/RSSC Assessments

286 Students as of 10/1/2022: 23.1392%

295 Students as of 10/1/2023: 23.4313%

0% Budget Increase \$68,323

(1.6% was the starting point for Salisbury for the 2024-2025 budget.)



Regional School District No.1 Enrollment Shift

					Assessment Based on the 2024-2025 budget		23/24 to 24/25 Change Due To:			
	Enrollment *		Enrollment Percentage		Enrollment Effect \$		Shift in Enrollment		Each 1% Budget Change	
	2022-23	2023-24	2023-24	2024-25	2023-24	2024-25	Dollars	Percentage	Dollars	Percentage
HVRHS										
Canaan	25	23	8.2508%	7.9585%	880,122	838,806	-41,316	-4.7%	8,388	1.0%
Cornwall	35	36	11.5512%	12.4567%	1,232,180	1,312,904	80,724	6.6%	13,129	1.1%
Kent	34	37	11.2211%	12.8028%	1,196,968	1,349,382	152,414	12.7%	13,494	1.1%
North Canaan	116	102	38.2838%	35.2941%	4,083,778	3,719,908	-363,870	-8.9%	37,199	0.9%
Salisbury	64	63	21.1221%	21.7993%	2,253,119	2,297,591	44,472	2.0%	22,976	1.0%
Sharon	29	28	9.5710%	9.6886%	1,020,950	1,021,154	204	0.0%	10,212	1.0%
Total	303	289	100.0000%	100.0000%	10,667,117	10,539,745	-127,372	-1.2%	105,398	1.0%
PUPIL SERVICES										
Canaan	74	76	5.9871%	6.0365%	403,133	406,459	3,326	0.8%	4,065	1.0%
Cornwall	88	93	7.1197%	7.3868%	479,395	497,380	17,985	3.8%	4,974	1.0%
Kent	161	162	13.0259%	12.8674%	877,081	866,409	-10,672	-1.2%	8,664	1.0%
North Canaan	240	246	19.4175%	19.5393%	1,307,451	1,315,652	8,201	0.6%	13,157	1.0%
Salisbury	286	295	23.1392%	23.4313%	1,558,046	1,577,714	19,668	1.3%	15,777	1.0%
Sharon	84	98	6.7960%	7.7840%	457,599	524,125	66,526	14.5%	5,241	1.1%
HVRHS	303	289	24.5146%	22.9547%	1,650,657	1,545,623	-105,034	-6.4%	15,456	0.9%
Total	1,236	1,259	100.0000%	100.0000%	6,733,362	6,733,362	0	0.0%	67,334	1.0%
CENTRAL OFFICE										
Canaan	74	76	5.9871%	6.0365%	119,324	120,033	709	0.6%	1,200	1.0%
Cornwall	99	93	7.1197%	7.3868%	135,545	139,369	3,824	2.8%	1,394	1.0%
Kent	161	162	13.0259%	12.8674%	220,123	217,853	-2,270	-1.0%	2,179	1.0%
North Canaan	240	246	19.4175%	19.5393%	311,653	313,398	1,745	0.6%	3,134	1.0%
Salisbury	286	295	23.1392%	23.4313%	364,949	369,132	4,183	1.1%	3,691	1.0%
Sharon	84	98	6.7960%	7.7840%	130,910	145,056	14,146	10.8%	1,451	1.1%
HVRHS	303	289	24.5146%	22.9547%	384,645	362,308	-22,337	-5.8%	3,623	0.9%
Total	1,247	1,259	100.0000%	100.0000%	1,667,149	1,667,149	0	0.00%	16,672	1.0%
TOTAL REGION #1										
Canaan	99	99			1,402,579	1,365,298	-37,281	-2.7%	13,653	1.0%
Cornwall	123	129			1,847,120	1,949,653	102,533	5.6%	19,497	1.1%
Kent	195	199			2,294,172	2,433,644	139,472	6.1%	24,337	1.1%
North Canaan	356	348			5,702,882	5,348,958	-353,924	-6.2%	53,490	0.9%
Salisbury	350	358			4,176,114	4,244,437	68,323	1.6%	42,444	1.0%
Sharon	113	126			1,609,459	1,690,335	80,876	5.0%	16,904	1.1%
Total	1,236	1,259			17,032,326	17,032,325	-1	0.0%	170,325	1.0%

Note:
*Enrollments reflect
Student Census
reported as of
10/1/2022 and
10/1/2023

2024-2025 RSD1 Budget Draft

Summary - Page 1

	2021/2022 Budget	2022/2023 Budget	2023/2024 Budget	2023/2024 Estimated	2024/2025 Proposed	\$ Increase	% Increase
HVRHS (excluding intra region allocation)*							
Gross Expense	\$8,787,442	\$ 9,176,909	\$9,617,514	\$9,683,097	\$9,993,919	\$376,405	3.91%
Less:							
Revenue	\$614,685	\$ 745,653	\$985,696	\$1,043,732	\$963,370		
Net Expense Budget	\$ 8,172,757	\$ 8,431,256	\$8,631,818	\$8,639,365	\$9,030,549	\$398,731	4.62%
Pupil Services							
Gross Expense	\$6,483,790	\$ 6,745,482	\$6,996,518	\$6,734,875	\$7,174,551	\$178,033	2.54%
Less:							
Revenue	\$76,040	\$ 63,040	\$263,155	\$163,786	\$152,600		
Net Expense Budget	\$ 6,407,750	\$ 6,682,442	\$6,733,363	\$6,571,089	\$7,021,951	\$288,588	4.29%
RSSC							
Gross Expense	\$1,446,445	\$ 1,552,763	\$1,667,639	\$1,687,843	\$1,732,098	\$64,459	3.87%
Less:							
Revenue	\$492	\$ 492	\$492	\$7,533	\$4,000		
Net Expense Budget	\$ 1,445,953	\$ 1,552,271	\$1,667,147	\$1,680,310	\$1,728,098	\$60,951	3.66%
Total	\$16,026,460	\$16,665,969	\$17,032,328	\$16,890,764	\$17,780,597	\$748,270	4.39%
HVRHS Net Expense	\$8,058,096	\$8,431,256	\$8,631,818		\$9,030,549		
Pupil Services Allocation	\$1,686,203	\$1,668,036	\$1,650,654		\$1,611,870		
RSSC Allocation	\$291,687	\$363,722	\$384,645		\$376,433		
HVRHS Net Assessment Budget	\$10,035,986	\$10,463,014	\$10,667,117		\$11,018,851		

High School

Pupil
Services

Regional School
Service Center
(RSSC)

Total
Increase

2024-2025 RSD1 Budget Draft

Revenue Other - Page 2

	2021-2022 Actual	2022-2023 Actual	2023-2024		2024-2025 Estimated	% Increase
			Budget	Estimated		
HVRHS						
Agriculture Education Grant (ASTE)	\$698,541	\$915,931	\$915,932	\$894,724	\$844,662	-7.78%
Adult Education Grant	\$2,818	\$3,279	\$2,996	\$2,008	\$2,008	-32.98%
Tuition Out-of-District	\$40,800	\$58,480	\$56,276	\$68,000	\$61,200	8.75%
Rental of Building	\$0	\$472	\$0	\$0	\$0	0.00%
Interest Income	\$5,867	\$21,561	\$4,992	\$71,000	\$50,000	901.60%
Office Use - Rental	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	0.00%
Miscellaneous (Misc.+Encumbrance)	\$58	\$6,799	\$0	\$2,500	\$0	0.00%
	\$753,584	\$1,012,021	\$985,696	\$1,043,732	\$963,370	-2.26%
Pupil Services						
Tuition Out-of-District	\$8,326	\$3,876	\$3,876	\$3,538	\$14,945	0.00%
Interest Income	\$2,929	\$10,764	\$2,420	\$35,650	\$24,955	931.20%
Medicaid	\$24,561	\$47,428	\$30,859	\$40,000	\$40,000	29.62%
Special Ed. Placement and Excess Cost Grant	\$0	\$124,274	\$200,000	\$61,898	\$50,000	-75.00%
Preschool	\$26,700	\$27,150	\$26,000	\$22,700	\$22,700	-12.69%
Miscellaneous	\$0	\$243	\$0	\$0	\$0	0.00%
	\$62,516	\$213,734	\$263,155	\$163,786	\$152,600	-42.01%
RSSC						
Interest Income/Misc. Inc/ Encumbrance	\$632	\$2,322	\$492	\$7,533	\$4,000	713.01%
	\$632	\$2,322	\$492	\$7,533	\$4,000	713.01%

2024-2025 RSD1 Budget Draft

Revenue High School - Page 3

Member Town	Enrollment			Percentage			Assessment		
	2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024	2022-2023	2023-2024	2024-2025
Canaan	32	25	23	9.8765%	8.2508%	7.9585%	\$1,033,384	\$880,125	\$876,933
Cornwall	25	35	36	7.7160%	11.5512%	12.4567%	\$807,331	\$1,232,175	\$1,372,590
Kent	40	34	37	12.3457%	11.2211%	12.8028%	\$1,291,730	\$1,196,970	\$1,410,718
North Canaan	126	116	102	38.8889%	38.2838%	35.2941%	\$4,068,950	\$4,083,781	\$3,889,006
Salisbury	66	64	63	20.3704%	21.1221%	21.7993%	\$2,131,355	\$2,253,120	\$2,402,033
Sharon	35	29	28	10.8025%	9.5710%	9.6886%	\$1,130,264	\$1,020,945	\$1,067,570
Total	324	303	289	100.0000%	100.0000%	100.0000%	\$10,463,014	\$10,667,117	\$11,018,851

Less:

Pupil Services

RSSC

Net HVRHS (without allocations)

Total

\$1,668,036	\$1,650,654	\$1,611,870
\$363,722	\$384,645	\$376,433
\$8,431,256	\$8,631,818	\$9,030,549
\$10,463,014	\$10,667,117	\$11,018,851

Per Pupil

Net HVRHS Cost

(without allocations)

Pupil Services

RSSC

\$26,022	\$28,488	\$31,248
\$5,148	\$5,448	\$5,577
\$1,123	\$1,269	\$1,303

Net Cost Per Pupil

\$32,293	\$35,205	\$38,128
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2024-2025 RSD1 Budget Draft

Revenue Pupil Services - Page 4

Member Town	Enrollment			Percentage			Assessment		
	2021-2022	2022-2023	2023-2024	2022-2023	2023-2024	2024-2025	2022-2023	2023-2024	2024-2025
Canaan	70	74	76	5.3929%	5.9871%	6.0365%	\$360,378	\$403,130	\$423,883
Cornwall	99	88	93	7.6271%	7.1197%	7.3868%	\$509,678	\$479,398	\$518,699
Kent	184	161	162	14.1757%	13.0259%	12.8674%	\$947,280	\$877,080	\$903,539
North Canaan	228	240	246	17.5655%	19.4175%	19.5393%	\$1,173,803	\$1,307,449	\$1,372,041
Salisbury	297	286	295	22.8814%	23.1392%	23.4313%	\$1,529,033	\$1,558,043	\$1,645,334
Sharon	96	84	98	7.3960%	6.7961%	7.7840%	\$494,233	\$457,607	\$546,586
Total K-8 Schools	974	933	970	75.0385%	75.4854%	77.0453%	\$5,014,406	\$5,082,708	\$5,410,081
HVRHS	324	303	289	24.9615%	24.5146%	22.9547%	\$1,668,036	\$1,650,654	\$1,611,870
Total Region	1298	1236	1259	100.0000%	100.0000%	100.0000%	\$6,682,442	\$6,733,363	\$7,021,951
Net Cost Per Pupil							\$5,148	\$5,448	\$5,577

2024-2025 RSD1 Budget Draft

Revenue RSSC - Page 5

Member Town	Enrollment			Percentage			Assessment		
	2021-2022	2022-2023	2023-2024	2022-2023	2023-2024	2024-2025	2022-2023	2023-2024	2024-2025
Canaan	70	74	76	5.3929%	5.9871%	6.0365%	\$ 103,494	\$ 119,324	\$123,584
Cornwall	99	88	93	7.6271%	7.1197%	7.3868%	\$ 133,205	\$ 135,545	\$143,764
Kent	184	161	162	14.1757%	13.0259%	12.8674%	\$ 220,290	\$ 220,123	\$225,673
North Canaan	228	240	246	17.5655%	19.4175%	19.5393%	\$ 265,369	\$ 311,653	\$325,388
Salisbury	297	286	295	22.8814%	23.1392%	23.4313%	\$ 336,060	\$ 364,949	\$383,555
Sharon	96	84	98	7.3960%	6.7961%	7.7840%	\$ 130,132	\$ 130,910	\$149,699
Total K-8 Schools	974	933	970	75.0385%	75.4854%	77.0453%	\$ 1,188,550	\$ 1,282,504	\$1,351,663
HVRHS	324	303	289	24.9615%	24.5146%	22.9547%	\$ 363,722	\$ 384,645	\$376,433
Total Region	1298	1236	1259	100.0000%	100.0000%	100.0000%	\$ 1,552,272	\$ 1,667,149	\$ 1,728,096
Net Cost Per Pupil							\$1,123	\$1,269	\$1,303

2024-2025 RSD1 Budget Draft

Summary of Revenue - Page 6

Member Town	HVRHS (before allocation)	HVRHS Pupil Services	HVRHS RSSC	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT
Canaan	\$718,694	\$128,280	\$29,958	\$876,933	\$423,883	\$123,584	\$1,424,399
Cornwall	\$1,124,913	\$200,787	\$46,891	\$1,372,590	\$518,699	\$143,764	\$2,035,053
Kent	\$1,156,160	\$206,364	\$48,194	\$1,410,718	\$903,539	\$225,673	\$2,539,930
North Canaan	\$3,187,252	\$568,895	\$132,859	\$3,889,006	\$1,372,041	\$325,388	\$5,586,435
Salisbury	\$1,968,597	\$351,376	\$82,060	\$2,402,033	\$1,645,334	\$383,555	\$4,430,922
Sharon	\$874,932	\$156,167	\$36,471	\$1,067,570	\$546,586	\$149,699	\$1,763,855
Total Assessments	\$9,030,549	\$1,611,870	\$376,433	\$11,018,851	\$5,410,081	\$1,351,663	\$17,780,595

Net Expense Budgets (excluding intra-region transfers/allocations)							
HVRHS	\$9,030,549			\$9,030,549			\$9,030,549
Pupil Services		\$1,611,870		\$1,611,870	\$5,410,081		\$7,021,951
RSSC			\$376,433	\$376,433		\$1,351,663	\$1,728,096

Change from 2023/2024 Budget

Member Town	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT	PERCENTAGE CHANGE FY 24 to FY 25
Canaan	-\$3,192	\$20,753	\$4,260	\$21,820	1.56%
Cornwall	\$140,415	\$39,301	\$8,219	\$187,935	10.17%
Kent	\$213,748	\$26,459	\$5,550	\$245,757	10.71%
North Canaan	-\$194,775	\$64,592	\$13,735	-\$116,448	-2.04%
Salisbury	\$148,913	\$87,291	\$18,606	\$254,810	6.10%
Sharon	\$46,625	\$88,979	\$18,789	\$154,393	9.59%
Total Assessments	\$351,735	\$327,374	\$69,159	\$748,268	4.39%

2024-2025 RSD1 Budget Draft

High School Detail

	<u>2023-2024</u>	<u>2024-2025</u>	<u>Increase</u>
Salaries	\$5,303,916	\$5,578,571	\$274,655
Benefits	\$1,401,428	\$1,556,967	\$155,539
Purchased Services	\$907,884	\$848,662	\$(59,223)
Supplies	\$804,439	\$767,609	\$(36,830)
Property	\$159,674	\$73,203	\$(86,471)
Other	\$1,040,173	\$1,168,907	\$128,734
Total	\$9,617,514	\$9,993,919	\$376,405

2024- 2025 High School Budget Highlights

Salaries:

- Replacement PE Teacher - Hired above previously budgeted step
- Reduction in 1.0 FTE in Math (TBD)
- Additional 0.1FTE of four (4) English Teachers
- Librarian Salary - MLS Degree Completion - Higher than previously budgeted with step increase
- Student Activities Salaries- Under-budgeted in current year
- Custodial Salaries includes money previously budgeted in Contracted Services; Salaries adjusted for custodial department adjustment and GWI
- Replacement - Title 1 Paraprofessional

Benefits:

- 5.0% Placeholder for Health Insurance Premiums (April 2024 Rate Determination)
- FICA - Under-budgeted in FY24

Purchase Services:

- In-Service Training - Continued initiatives for staff improvement
- Legal Services - Negotiation of Certified Contracts and Admin Contracts in Fall 2024
- Ag-Ed Equipment Repairs - Compliance Issues
- New copier lease - Savings across multiple departments (~25% Reduction)
- Reduction in Plumbing/HVAC Repairs/General Maintenance - Offset costs in Year 1 of a new debt issue
- Custodial Services - Movement of a part-time employee to salary line

Purchase Services Continued:

- Increased costs due to Broadway Plays tickets
- Transportation Athletics/Late Bus - All-Star Transportation Contract Negotiated + Higher Utilization
- Internet Service - CEN Increase
- Travel Counseling - Cost to attend National Conference for counselor
- Office Supplies - School Counseling: Reduction due reallocation of funding within the Counseling Department

Supplies:

- General Price increase in various supply accounts within the high school budget
- Heating Oil Budget Price: \$2.96/gallon
- Equipment Technology - 2023-2024 Budget Unexpended Funds
- Awards Athletics - Hall of Fame Awards Induction
- Textbooks Math and Sciences - Increase due to updated subject-specific State Standards
- Equipment General - Increase due to need for furniture in ALPSS program

Equipment:

- Reduced the 2024-2025 Budget by ~1.0% (~\$170,000) with the use of 2023-2024 unexpended funds

Other:

- Debt Service increased by \$138,788 - New Issue beginning in 2024/2025 - Capital Maintenance Project (\$5.64 million)
- One of three debt issues will expire at the end of the 2024-2025 Fiscal Year
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2024-2025 RSD1 Budget Draft

Pupil Services Detail

	<u>2023-2024</u>	<u>2024-2025</u>	<u>Increase</u>
Salaries	\$3,642,015	\$3,974,978	\$332,963
Benefits	\$1,381,048	\$1,456,418	\$75,370
Purchased Services	\$1,944,155	\$1,713,855	\$(230,300)
Supplies	\$27,050	\$27,050	\$0
Property	\$2,250	\$2,250	\$0
Total	\$6,996,518	\$7,174,551	\$178,033

2024- 2025 Pupil Services Budget Highlights

- **Salaries**
Contractual Increases - Certified, Administrative, and Non-Certified Contracts
One (1) Non-Certified Paraprofessional transitioned to Certified Staff - Degree completion
2023-2024 Expenditures were higher than budgeted in the Certified Teacher/Ed Para Lines
One (1) New Paraprofessional - Started Dec. 2023
One (1) Paraprofessional moved to High School Budget - Title 1
One (1) Paraprofessional Retirement (June 2024)
- **Benefits** - 5.0% Increase in Health Insurance, Staff Benefit Election Changes
- **Purchased Services** - Consultation Services Reduction (\$105,300) - Estimated Expenditure for FY24 - \$24,000 - New Hire in Psychologist Line

2024-2025 RSD1 Budget Draft

RSSC Detail

	<u>2023-2024</u>	<u>2024-2025</u>	<u>Increase</u>
Salaries	\$1,194,186	\$1,235,792	\$41,606
Benefits	\$327,381	\$348,434	\$21,053
Purchased Services	\$149,980	\$149,980	\$0
Supplies	\$10,057	\$11,857	\$1,800
Equipment	\$1,500	\$1,500	\$0
Total	\$1,667,639	\$1,732,098	\$64,459

2023- 2024 RSSC Budget Highlights

- Superintendent Salary Adjustment - New Hire Search
- Salary Increases - Administrative, Individual - Placeholders; Certified/ Non-Certified - Contractual Increases
- Subscription and Information Services - Zoom Subscription Renewal (Google Meet Trial Period Unsuccessful)
- Legal Expenses higher than budgeted in 2023-2024

HVRHS Grade Level Enrollments by Year & Town (as of October 1 of each year)							
	21 (Falls Village/Canaan)	31 (Cornwall)	68 (Kent)	100 (North Canaan)	122 (Salisbury)	125 (Sharon)	TOTAL BY GRADE
2024							
Grade 9	14	12	13	16	18	9	82
Grade 10	5	8	6	17	19	6	61
Grade 11	7	14	11	24	14	8	78
Grade 12	8	8	10	43	17	9	95
TOTAL HS	34	42	40	100	68	32	316
2023							
Grade 9	5	8	6	17	19	6	61
Grade 10	7	14	11	24	14	8	78
Grade 11	8	8	10	43	17	9	95
Grade 12	3	6	10	18	13	5	55
TOTAL HS	23	36	37	102	63	28	289
2022							
Grade 9	6	14	7	23	20	5	75
Grade 10	7	8	8	41	20	10	94
Grade 11	4	6	10	20	13	3	56
Grade 12	8	7	9	32	11	11	78
TOTAL HS	25	35	34	116	64	29	303
2021							
Grade 9	7	8	9	42	23	8	97
Grade 10	4	7	9	23	9	4	56
Grade 11	10	7	10	32	11	11	81
Grade 12	11	3	12	29	23	12	90
TOTAL HS	32	25	40	126	66	35	324
2020							
Grade 9	4	10	8	22	8	3	55
Grade 10	10	8	10	29	13	12	82
Grade 11	12	4	10	27	22	15	90
Grade 12	6	6	14	23	16	13	78
TOTAL HS	32	28	42	101	59	43	305
2019							
Grade 9	10	6	12	27	15	12	82
Grade 10	14	5	10	27	20	16	92
Grade 11	7	5	11	23	15	14	75
Grade 12	13	15	16	22	15	12	93
TOTAL HS	44	31	49	99	65	54	342
2018							
Grade 9	13	2	10	27	22	12	86
Grade 10	5	8	15	25	14	15	82
Grade 11	12	14	12	25	16	13	92
Grade 12	9	13	15	31	20	20	108
TOTAL HS	39	37	52	108	72	60	368

High School Enrollment - Town of Salisbury

Prior Years, Current, and Projected

<u>October</u>	<u>HVRHS Tuition only</u>	<u>Salisbury Cost Per Student</u>	<u>HS Enrollment</u>	<u>Fiscal Year</u>	<u>% of Total</u>	<u>Note</u>	<u>Predicted Total High School Enrollment</u>
2026				27-28		Current 6th Graders: 38	TBD**
2025	TBD	TBD	TBD	26-27	TBD	Current 7th Graders - 26	300
2024			68	25-26	21.52%	Minimal Percentage adjustment from 24-25 to 25-26 Year	316
2023	\$2,939,563	\$37,993	63	24-25	21.80%		
2022	\$2,253,120	\$35,206	64	23-24	21.12%		
2021	\$2,131,355	\$32,293	66	22-23	20.37%		
2020	\$1,928,588	\$32,688	59	21-22	19.34%		
2019	\$1,906,111	\$29,325	65	20-21	19.01%		
2018	\$1,952,187	\$27,114	72	19-20	19.57%		

****We anticipate a significant increase in the high school tuition for FY28 based on current available enrollment data.**

SALISBURY CENTRAL SCHOOL



2024-2025 DRAFT BUDGET
An Itemized Estimate of Expenditures
BOF Meeting
March 7, 2024

BOARD OF EDUCATION MEMBERS

Mr. David Valcin, Chair
Mr. Barrett Prinz, Vice-Chair
Ms. Jacquie Rice, Secretary
Mrs. Elizabeth Dittmer
Mrs. Lucia Phillipp
Mr. Peter Becket
Ms. Tiffany Riva

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. \$130/day for certified and \$102/day for non-certified.
Line 4: Permanent Subs:	Two permanent substitutes who work 180 days at \$135/day.
Line 5: Paraprofessionals:	Salaries of 2 full-time and 9 part-time assistants working in the library 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:	% of base salary
Line 11: Assistant Principal:	Assistant Principal
Line 12: Assistant Principal Annuity:	% of base administrator's salary

SUPPORT

Line 13: Secretarial:	This line contains salaries for 3 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 board clerk. This includes holiday 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.

2/23/2024

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2024-2025			2022-2023	2023-2024	2024-2025	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2023-24 to 2024-25	% CHANGE
<u>SERIES 1000 - EDUCATIONAL SALARIES</u>							
1	100	Certified Staff	2,538,490	2,539,862	2,591,052	51,190	
		Title One	45,000	45,000	45,000	-	
2	120	Extra Duty	34,135	36,275	39,604	3,329	
3	130	Substitutes	35,033	28,109	14,950	(13,159)	
4		Permanent Substitute	19,540	21,735	48,600	26,865	
5	140	Paraprofessionals	224,273	247,714	278,113	30,399	
6		Cafeteria	19,485	21,911	22,788	877	
7	145	Nurse	59,235	57,968	60,287	2,319	
8	150	Other: ELL/504	108	1,524	1,524	-	
9	160	Principal	141,363	145,604	152,069	6,465	
10		Principal Annuity	2,827	2,184	3,052	868	
11	170	Assistant Principal	114,859	117,807	120,103	2,296	
12		Assistant Principal Annuity	1,125	1,546	1,567	21	
Sub-total Educational Salaries			3,235,475	3,267,239	3,378,708	111,469	3.41
<u>SERIES 1100 - SUPPORT SALARIES</u>							
13	200	Secretarial	93,805	97,287	154,546	57,259	
14	205	Secretarial Overtime	3,724	3,724	3,910	186	
15	210	Custodians	279,005	287,912	299,347	11,435	
16	215	Custodial Overtime	3,764	5,211	5,472	261	
17	220	Board Clerk	65,038	67,007	39,668	(27,339)	
18	225	Board Clerk Overtime	1,652	3,962	2,331	(1,631)	
19	230	Computer Technician	45,557	45,136	46,941	1,805	
20	235	Computer Technician Overtime	-	-	-	-	
Sub-total Support Salaries			492,545	510,239	552,215	41,976	8.23
TOTAL 1000 SERIES			3,728,020	3,777,478	3,930,923	153,445	4.06
<u>SERIES 2000 - BENEFITS</u>							
21	100	Health Insurance-Teachers	590,982	689,207	668,156	(21,051)	
22	110	Health Insurance-Support	213,958	230,774	255,370	24,596	
23	120	Pensions	60,356	58,471	81,006	22,535	
		Retirement Incentive	54,000	54,000	54,000	-	
24	130	Life Insurance	10,532	7,092	7,295	203	
		Short Term Disability Insurance		4,302	4,658	356	
25	140	FICA & Medicare	110,542	116,383	127,385	11,002	
26	150	Tuition Reimbursement	-	5,000	5,000	-	
27	160	Unemployment	406	200	200	-	
28	170	Workers Compensation	19,441	19,443	19,443	-	
TOTAL 2000 SERIES			1,060,217	1,184,872	1,222,513	37,641	3.18

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: Curriculum training for professional 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 Region One 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, propane tank, water coolers.
Line 39: Transportation-Contract: Contract with All-Star for 5 buses plus fuel. Includes Oliver Wolcott Tech bus.
Line 40: Transportation-Field Trips: Curriculum based field trips for all grades, including Nature's Classroom, Boston and Washington, DC trips.
Line 41: Lunch Program: Provides for Food Service Director support services and balance needed to provide free meals to all students.
Line 42: AESOP: A region-wide software 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: No longer used.
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 & 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.

2/23/2024

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2024-2025			2022-2023	2023-2024	2024-2025	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2023-24 to 2024-25	% CHANGE
<u>SERIES 3000 - PURCHASED SERVICES EDUCATIONAL</u>							
29	100	Instructional	16,884	17,862	22,509	4,647	
30	110	Curriculum Development/Training	11,096	23,000	23,000	-	
31	120	Technology Training	870	1,000	1,000	-	
32	130	Testing-Students	402	1,181	725	(456)	
33	140	Summer School	14,708	14,000	18,000	4,000	
34	160	Tutoring/Homebound/Outplaced	5,915	15,000	7,500	(7,500)	
<i>Sub-total Purchased Services Educational</i>			49,875	72,043	72,734	691	0.96
<u>SERIES 3300 - PURCHASED SERVICES SUPPORT</u>							
35	205	Medical Advisor	1,250	600	1,250	650	
36	220	Network Support	60,428	61,580	32,540	(29,040)	
37	225	Technology Contracts	56,981	68,689	63,093	(5,596)	
38	230	Leasing Contracts	28,366	30,797	17,718	(13,079)	
39	240	Transportation-Contracts	299,284	361,707	389,592	27,885	
40	244	Transportation-Field Trips	21,507	40,713	30,000	(10,713)	
41	250	Lunch Program	3,944	2,500	32,500	30,000	
42	255	Frontline	1,928	1,930	2,208	278	
43	270	Travel - Professional Staff	82	1,000	1,000	-	
44	275	Conference/Education Support Staff	181	1,000	1,000	-	
45	280	BOE Approved Programs	-	1,200	1,200	-	
46	285	Middle School Athletics & Activities Program	27,781	47,173	57,629	10,456	
<i>Sub-total Purchased Services Support</i>			501,733	618,889	629,730	10,841	1.75
<u>SERIES 3600 - PURCHASED SERVICES BUILDING/ADMINISTRATION</u>							
47	300	Consultant/Engineer	1,586	2,000	2,000	-	
48	301	Audit	5,000	7,500	5,000	(2,500)	
49	302	Legal Fees	-	5,000	5,000	-	
50	305	Cleaning	-	500	-	(500)	
51	310	Copier/Printer Overages	150	2,500	2,500	-	
52	320	Insurance - LAP	18,336	18,338	25,838	7,500	
53	322	Insurance-Sports	329	950	950	-	
54	330	Dues & Fees	4,169	6,285	6,300	15	
55	332	Classified Ads	396	750	750	-	
56	334	Internet	7,094	12,246	12,246	-	
57	336	Postage	1,918	2,000	2,000	-	
58	338	Printing	265	500	500	-	
59	340	Telephone	14,481	11,064	15,580	4,516	
60	342	Water & Sewer	7,768	7,100	7,400	300	
61	344	Maintenance Contracts	23,926	31,555	71,393	39,838	

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 2026-27).
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 used by students.

BUDGET NARRATIVE:

SERIES 4000 SUPPLIES

EDUCATIONAL

Line 71: Art:	For art supplies and materials.
Line 72: English Language Instruction:	For school-wide English Learners program materials.
Line 73: Enrichment, Lang. Arts/STEM:	For language arts enrichment and STEM 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:	No longer used.
Line 87: Professional Materials:	For subscriptions and the purchase of professional 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:	For new technology hardware.
Line 94: Replacement Tech/Comp:	Replacement of obsolete computers and technology equipment.

2/23/2024

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2024-2025			2022-2023	2023-2024	2024-2025	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2023-24 to 2024-25	% CHANGE
62	346	Oil Burners/AC Service	8,810	9,322	9,322	-	
63	348	Heating Controls	15,010	15,010	16,897	1,887	
64	350	Snow Plowing	8,500	9,800	11,200	1,400	
65	355	Asbestos Management	-	2,800	500	(2,300)	
66	360	Rubbish Removal	10,160	12,360	12,387	27	
67	365	Travel-BOE	480	1,000	1,000	-	
68	370	Grounds/Landscaping	28,961	36,360	46,782	10,422	
69	375	Emergency	-	2,000	2,000	-	
70	390	Repairs - Musical Instruments	2,557	2,500	2,500	-	
Sub-total Purchased Services Building/Admin.			159,897	199,440	260,045	60,605	30.39
TOTAL 3000 SERIES			711,505	890,372	962,509	72,137	8.10
<u>SERIES 4000 - SUPPLIES-EDUCATIONAL</u>							
71	100	Art	4,322	4,200	4,200	-	
72	101	English Language Instruction	-	100	100	-	
73	102	Enrichment, Language Arts/STEM	616	773	1,000	227	
74	104	English Language Arts	8,471	7,350	9,350	2,000	
75	105	Maker Space	-	1,500	1,500	-	
76	106	Math	10,083	14,270	10,000	(4,270)	
77	108	Music	1,448	1,583	2,583	1,000	
78	110	Physical Education	771	865	865	-	
79	112	Science	2,463	3,200	3,200	-	
80	114	Social Studies	1,199	1,500	1,500	-	
81	116	Special Education	1,250	1,250	1,250	-	
82	118	Technology	512	1,080	900	(180)	
83	120	World Language	313	1,700	1,700	-	
84	122	Textbooks	7,199	1,500	1,500	-	
85	124	Library Books	6,531	6,600	7,000	400	
86	126	Magazines/Periodicals	164	400	-	(400)	
87	127	Learning Commons	1,667	1,300	1,300	-	
88	128	Professional Materials	991	1,500	1,500	-	
89	130	Special Innovative	-	1,050	1,050	-	
Sub-total Supplies-Educational			48,001	51,721	50,498	(1,223)	(2.36)
<u>SERIES 4400 - SUPPLIES-EDUCATIONAL SUPPORT</u>							
90	200	Nurse	1,452	1,200	1,700	500	
91	210	General Supplies/Workbooks	21,969	22,798	25,000	2,202	
92	215	Learning Commons	1,813	900	900	-	
93	220	New Technology	1,285	3,800	3,630	(170)	
94	225	Replacement Technology/Computers	42,868	41,610	33,766	(7,844)	
Sub-total Supplies-Educational Support			69,387	70,308	64,996	(5,312)	(7.56)

BUILDING/ADMINISTRATION

Line 95: Heating Fuel-Lower Building:	Contractual price based on \$ 3.00 per gallon for 7,000 gallons for the lower building (4/330 gal. tanks).
Line 96: Heating Fuel-Upper Building:	Contractual price based on \$ 3.00 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 electricity for the upper building 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 arrangements 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 \$5,000</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.
Line 115: Furniture/Fixtures:	Provides for the purchase of furniture/fixtures for the lower building.
Line 116: Repairs:	Provides for repairs in the lower building (<i>Allowance \$4,000</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.
Line 121: Furniture/Fixtures:	Provides for the purchase of furniture/fixtures for the upper building.
Line 122: Repairs:	Provides for repairs in the upper building (<i>Allowance \$25,000</i>).

2/23/2024

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2024-2025			2022-2023	2023-2024	2024-2025	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2023-24 to 2024-25	% CHANGE
<u>SERIES 4600 - SUPPLIES-BUILDING/ADMINISTRATION</u>							
95	300	Heating Fuel-Lower Building	21,762	24,500	21,000	(3,500)	
96	305	Heating Fuel-Upper Building	109,624	105,000	90,000	(15,000)	
97	310	Electric-Lower Building	15,531	14,240	16,186	1,946	
98	315	Electric-Upper Building	49,597	53,000	58,846	5,846	
99	320	Propane-Non-Kitchen	1,897	1,200	1,500	300	
100	330	Custodial	55,334	52,000	12,000	(40,000)	
101	335	Maintenance	15,639	12,923	15,000	2,077	
102	345	Office	2,308	2,310	2,310	-	
103	350	BOE	1,711	1,500	1,500	-	
104	355	Graduation	1,547	2,114	1,560	(554)	
105	360	Meeting	2,939	3,000	3,000	-	
106	370	Code Compliance	-	50	50	-	
<i>Sub-total Supplies-Building/Administration</i>			277,890	271,837	222,952	(48,885)	(17.98)
TOTAL 4000 SERIES			395,278	393,866	338,446	(55,420)	(14.07)
<u>SERIES 5000 - IMPROVEMENTS SITE</u>							
107	100	New	-	-	-	-	
108	110	Replacement	-	-	-	-	
109	120	Improvement	-	-	-	-	
110	190	Repairs	552	10,880	5,000	(5,880)	
<i>Sub-total Improvements Site</i>			552	10,880	5,000	(5,880)	(54.04)
<u>SERIES 5100 - IMPROVEMENTS LOWER BUILDING</u>							
111	200	New	-	-	-	-	
112	210	Replacement	-	-	-	-	
113	220	Improvement	-	-	-	-	
114	230	Educational	-	1,623	1,561	(62)	
115	240	Furniture/Fixtures	768	897	295	(602)	
116	290	Repairs	6,090	7,500	4,000	(3,500)	
<i>Sub-total Improvements Lower Building</i>			6,858	10,020	5,856	(4,164)	(41.56)
<u>SERIES 5200 - IMPROVEMENTS UPPER BUILDING</u>							
117	300	New	-	-	-	-	
118	310	Replacement	-	-	-	-	
119	320	Improvement	-	-	-	-	
120	330	Educational	9,150	220	2,526	2,306	
121	340	Furniture/Fixtures	7,979	7,556	5,574	(1,982)	
122	390	Repairs	37,950	15,000	25,000	10,000	
<i>Sub-total Improvements Upper Building</i>			55,079	22,776	33,100	10,324	45.33
TOTAL 5000 SERIES			62,489	43,676	43,956	280	0.64

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.
Line 130: 6000 Reserves: From page five.

Subtotal: SCS Budget Subtotal

Line 131: COVID-19 Related Expenses: No longer used.

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

2/23/2024

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2024-2025			2022-2023	2023-2024	2024-2025	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2023-24 to 2024-25	% CHANGE
<u>SERIES 6000 - RESERVES</u>							
123	100	Transfers	-	10	10	-	
124	200	Capital Reserve	75,000	50,000	50,000	-	-
TOTAL 6000 SERIES			75,000	75,010	50,010	(25,000)	(33.33)
125	1000	Salaries	3,728,020	3,777,478	3,930,923	153,445	4.06
126	2000	Benefits	1,060,217	1,184,872	1,222,513	37,641	3.18
127	3000	Purchased Services	711,505	890,372	962,509	72,137	8.10
128	4000	Supplies	395,278	393,866	338,446	(55,420)	(14.07)
129	5000	Improvements	62,489	43,676	43,956	280	0.64
130	6000	Reserves	75,000	50,010	50,010	-	-
<i>Sub-total Salisbury Central Budget</i>			6,032,509	6,340,274	6,548,357	208,083	3.28
SUBTOTAL SALISBURY CENTRAL SCHOOL BUDGET			6,032,509	6,340,274	6,548,357	208,083	3.28
131		COVID-19 Related Expenses	3,286	-	-	-	
TOTAL SALISBURY CENTRAL SCHOOL BUDGET			6,035,795	6,340,274	6,548,357	208,083	3.28
<u>SERIES 7000 - REGIONAL TUITION</u>							
132	100	H.V.R.H.S.	2,131,355	2,253,120	2,377,007	123,887	5.50
133	200	Pupil Services	1,529,033	1,558,043	1,641,667	83,624	5.37
134	300	R.S.S.C.	336,060	364,949	384,141	19,192	5.26
TOTAL REGIONAL TUITION			3,996,448	4,176,112	4,402,815	226,703	5.43
TOTAL TOWN EDUCATION BUDGET			10,032,243	10,516,386	10,951,172	434,786	4.13

Town of Salisbury 2024-2025 Budget No. 3

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-1005-0000-00-100 1ST SELECTMAN SALA	92,367.60	65,279.30	96,986.00	96,986.00	.00	.0
40-1005-0000-00-101 2ND SELECTMAN SALA	10,466.40	7,326.80	10,990.00	10,990.00	.00	.0
40-1005-0000-00-102 3RD SELECTMAN SALA	10,466.40	7,326.80	10,990.00	10,990.00	.00	.0
40-1005-0000-00-800 MILEAGE/ MISC.	.00	.00	500.00	500.00	.00	.0
40-1005-0000-00-801 SELECTMEN'S EXP.	.00	.00	500.00	500.00	.00	.0
Division 1005 SELECTMEN	113,300.40	79,932.90	119,966.00	119,966.00	.00	.0
40-1008-0000-00-100 SELECTMANS SECRETA	52,155.88	35,037.11	54,545.00	54,545.00	.00	.0
40-1008-0000-00-101 ASST. SECRETERY	4,396.00	1,078.21	.00	5,000.00	5,000.00	
40-1008-0000-00-103 TEMP. SECRETARY	.00	.00	.00	.00	.00	
40-1008-0000-00-104 SEC. BRDS & COMM.	4,298.00	7,863.42	15,000.00	17,000.00	2,000.00	13.3
Division 1008 SECRETARY	60,849.88	43,978.74	69,545.00	76,545.00	7,000.00	10.0
40-1011-0000-00-300 PROBATE COURT	10,748.40	10,718.40	10,750.00	11,400.00	650.00	6.0
Division 1011 PROBATE	10,748.40	10,718.40	10,750.00	11,400.00	650.00	6.0
40-1014-0000-00-101 REG. WAGES	14,318.27	8,709.53	17,000.00	30,000.00	13,000.00	76.4
40-1014-0000-00-103 ELECTION WAGES	12,847.86	10,734.76	15,000.00	32,000.00	17,000.00	113.3
40-1014-0000-00-300 SUPPLIES	2,585.91	179.00	4,000.00	7,000.00	3,000.00	75.0
40-1014-0000-00-302 POSTAGE	27.90	25.05	.00	.00	.00	
40-1014-0000-00-400 VOTING MACHINES	4,868.67	2,852.71	6,000.00	8,000.00	2,000.00	33.3
40-1014-0000-00-500 MILEAGE	61.25	52.40	500.00	1,000.00	500.00	100.0
40-1014-0000-00-501 CONFERENCES	1,540.26	720.00	1,000.00	2,000.00	1,000.00	100.0
40-1014-0000-00-502 MEMBERSHIPS/DUES	190.00	200.00	250.00	500.00	250.00	100.0
Division 1014 REGISTRARS	36,440.12	23,473.45	43,750.00	80,500.00	36,750.00	84.0
40-1017-0000-00-103 SECRETARY	1,100.00	550.00	1,100.00	1,200.00	100.00	9.0
40-1017-0000-00-104 TOWN REPORT	6,502.00	5,337.00	7,000.00	7,500.00	500.00	7.1
40-1017-0000-00-400 PENSION CONSULTANT	7,475.00	2,800.00	8,000.00	8,000.00	.00	.0
Division 1017 BD OF FINANCE	15,077.00	8,687.00	16,100.00	16,700.00	600.00	3.7
40-1020-0000-00-400 AUDITORS	20,000.00	20,000.00	20,000.00	20,000.00	.00	.0
40-1020-0000-00-800 INTERNAL AUDITING	.00	.00	.00	.00	.00	
Division 1020 AUDITORS	20,000.00	20,000.00	20,000.00	20,000.00	.00	.0
40-1026-0000-00-100 ASSESSOR SALARY	64,898.62	45,270.36	67,230.00	67,230.00	.00	.0
40-1026-0000-00-103 ASSISTANT SALARY	17,725.36	13,781.17	22,255.00	22,255.00	.00	.0
40-1026-0000-00-104 CLERICAL/REVAL	.00	.00	.00	.00	.00	
40-1026-0000-00-205 CONTRACTED SERVICE	.00	.00	.00	5,000.00	5,000.00	
40-1026-0000-00-300 SUPPLIES/EQUIPMENT	1,037.59	69.62	2,000.00	2,000.00	.00	.0
40-1026-0000-00-302 POSTAGE	.00	.00	.00	.00	.00	
40-1026-0000-00-500 MILEAGE	1,015.48	452.20	1,000.00	1,000.00	.00	.0
40-1026-0000-00-501 SEMINARS/SCHOOL	645.00	120.00	1,000.00	1,000.00	.00	.0
40-1026-0000-00-502 DUES/MEMBERSHIPS	100.00	50.00	100.00	150.00	50.00	50.0
40-1026-0000-00-503 BOOKS	497.00	.00	600.00	.00	600.00-	
40-1026-0000-00-504 MAPS	6,450.00	1,150.00	3,500.00	5,000.00	1,500.00	42.8
40-1026-0000-00-701 REVALUATION	4,500.00	4,368.76	15,000.00	15,000.00	.00	.0
40-1026-0000-00-725 COMPUTER SERVICES	19,253.50	17,467.26	20,000.00	26,500.00	6,500.00	32.5
Division 1026 ASSESSOR	116,122.55	82,729.37	132,685.00	145,135.00	12,450.00	9.3

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-1029-0000-00-800 MISCELLANEOUS	.00	.00	250.00	250.00	.00	.0
Division 1029 BD OF TAX REVIEW	.00	.00	250.00	250.00	.00	.0
40-1032-0000-00-101 TAX COLLECTOR SALA	77,144.84	37,270.45	57,264.00	57,264.00	.00	.0
40-1032-0000-00-102 ASST TAX COLLECTOR	.00	.00	.00	23,300.00	23,300.00	
40-1032-0000-00-103 CLERICAL WORKERS	6,252.23	21,414.44	27,300.00	4,000.00	23,300.00-	85.3-
40-1032-0000-00-300 SUPPLIES	816.61	89.12	1,200.00	1,200.00	.00	.0
40-1032-0000-00-302 POSTAGE	741.58	.00	4,200.00	4,200.00	.00	.0
40-1032-0000-00-401 PRINTING SERVICES	1,701.61	1,832.35	2,700.00	2,700.00	.00	.0
40-1032-0000-00-402 COMPUTER SERVICES	7,822.50	8,213.62	10,000.00	10,000.00	.00	.0
40-1032-0000-00-502 MILEAGE/DUES/MISC.	1,866.84	1,207.05	2,400.00	2,400.00	.00	.0
40-1032-0000-00-600 BONDING	700.00	700.00	750.00	750.00	.00	.0
40-1032-0000-00-700 CT DELINQUENT FEE	500.00	.00	250.00	700.00	450.00	180.0
Division 1032 TAX COLLECTOR	97,546.21	70,727.03	106,064.00	106,514.00	450.00	.4
40-1035-0000-00-800 TAX REFUNDS	14,556.92	6,962.64	7,500.00	100.00	7,400.00-	98.6-
Division 1035 TAX REFUNDS	14,556.92	6,962.64	7,500.00	100.00	7,400.00-	98.6-
40-1038-0000-00-100 ACCOUNTANT SALARY	86,908.64	61,420.80	91,255.00	91,255.00	.00	.0
40-1038-0000-00-101 TREASURER	7,481.24	5,287.10	7,855.00	7,855.00	.00	.0
40-1038-0000-00-102 ACCOUNTING ASST.	.00	.00	.00	57,000.00	57,000.00	
40-1038-0000-00-300 SUPPLIES	757.06	823.30	2,500.00	2,500.00	.00	.0
40-1038-0000-00-302 POSTAGE	514.46	.00	1,600.00	1,600.00	.00	.0
40-1038-0000-00-400 ACCOUNTING ASSISTA	.00	15,187.50	46,800.00	.00	46,800.00-	
40-1038-0000-00-502 MILAGE/DUES/SCHOOL	.00	.00	.00	2,500.00	2,500.00	
40-1038-0000-00-600 BONDING	400.00	400.00	900.00	900.00	.00	.0
40-1038-0000-00-725 COMPUTER SERVICES	720.00	720.00	2,500.00	2,500.00	.00	.0
40-1038-0000-00-800 MISC./SEMINARS	2,218.00	1,321.06	2,500.00	500.00	2,000.00-	80.0-
Division 1038 ACCOUNTING	98,999.40	85,159.76	155,910.00	166,610.00	10,700.00	6.8
40-1041-0000-00-701 SELECTMAN LEGAL	16,954.00	5,251.00	20,000.00	15,000.00	5,000.00-	25.0-
40-1041-0000-00-704 BD OF FIN LEGAL	.00	.00	1,000.00	1,000.00	.00	.0
40-1041-0000-00-706 ASSESSOR LEGAL	27,647.86	1,750.00	5,000.00	5,000.00	.00	.0
40-1041-0000-00-708 TAX COLLECTOR LEGA	.00	.00	.00	.00	.00	
40-1041-0000-00-713 PLANNING/ZONING	25,478.50	4,426.50	30,000.00	30,000.00	.00	.0
40-1041-0000-00-714 ZBA LEGAL	1,020.00	.00	5,000.00	5,000.00	.00	.0
40-1041-0000-00-759 CONSERVATION COMM.	1,710.00	.00	5,000.00	5,000.00	.00	.0
40-1041-0000-00-760 HISTORIC DIST. LEG	.00	.00	5,000.00	.00	5,000.00-	
40-1041-0000-00-790 MISCELLANEOUS	4,252.50	.00	18,939.00	100,000.00	81,061.00	428.0
40-1041-0000-00-800 LEGAL REVALUATION	3,315.00	.00	.00	.00	.00	
Division 1041 LEGAL FEES	80,377.86	11,427.50	89,939.00	161,000.00	71,061.00	79.0
40-1043-0000-00-100 TOWN CLERK SALARY	63,216.40	44,676.80	66,377.00	66,377.00	.00	.0
40-1043-0000-00-101 ASST. TOWN CLERK	38,422.69	27,765.48	45,229.00	45,229.00	.00	.0
40-1043-0000-00-102 TEMP. CLERK	.00	.00	.00	5,000.00	5,000.00	
40-1043-0000-00-300 SUPPLIES	1,588.38	711.93	5,000.00	5,000.00	.00	.0
40-1043-0000-00-301 COMPUTER SUPPLIES	.00	804.08	2,000.00	2,000.00	.00	.0
40-1043-0000-00-302 POSTAGE	.00	.00	.00	.00	.00	

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-1043-0000-00-402 COMPUTER SUPPORT	10,368.12	7,939.51	16,000.00	16,000.00	.00	.0
40-1043-0000-00-403 MAIN. OF MAPS	.00	.00	1,000.00	1,000.00	.00	.0
40-1043-0000-00-502 DUES/SEMINARS	808.38	1,293.64	2,500.00	3,000.00	500.00	20.0
40-1043-0000-00-731 RECORD RESTORATION	11,915.91	.00	16,500.00	16,500.00	.00	.0
Division 1043 TOWN CLERK	126,319.88	83,191.44	154,606.00	160,106.00	5,500.00	3.5
40-1049-0000-00-101 LAND USE OFFICER	87,039.84	61,443.20	89,587.00	89,587.00	.00	.0
40-1049-0000-00-102 LAND USE ASST.	.00	29,632.03	55,000.00	55,000.00	.00	.0
40-1049-0000-00-103 LAND CLERICAL RECO	36,164.50	14,362.79	5,000.00	8,000.00	3,000.00	60.0
40-1049-0000-00-104 ZBA RECORDNG	2,124.00	614.20	5,000.00	5,000.00	.00	.0
40-1049-0000-00-105 CONSERVATION RECOR	2,411.50	877.00	6,700.00	6,000.00	700.00-	10.4-
40-1049-0000-00-106 IWWC RECORDING	4,819.50	2,221.40	7,000.00	6,000.00	1,000.00-	14.2-
40-1049-0000-00-300 SUPPLIES	159.97	42.97	3,000.00	3,000.00	.00	.0
40-1049-0000-00-320 ESCROW EXPENSE	.00	.00	.00	.00	.00	.0
40-1049-0000-00-400 POCD	33,613.75	20,000.00	20,000.00	20,000.00	.00	.0
40-1049-0000-00-403 ZONING MAPS	5,647.50	1,150.00	15,000.00	15,000.00	.00	.0
40-1049-0000-00-404 COMPUTER SUPPORT	17,398.75	16,863.00	20,000.00	24,000.00	4,000.00	20.0
40-1049-0000-00-500 MILEAGE	40.48	23.91	500.00	500.00	.00	.0
40-1049-0000-00-502 SCHOOL	1,005.00	695.00	2,500.00	5,000.00	2,500.00	100.0
40-1049-0000-00-600 NW CONSERVATION DI	1,200.00	1,200.00	1,200.00	1,200.00	.00	.0
40-1049-0000-00-700 VILLAGE PLANNING	.00	.00	5,000.00	5,000.00	.00	.0
40-1049-0000-00-800 MISC	133.38	120.00	1,000.00	1,000.00	.00	.0
Division 1049 LAND USE	191,758.17	149,245.50	236,487.00	244,287.00	7,800.00	3.3
40-1052-0000-00-103 CLERICAL	.00	.00	.00	.00	.00	.0
40-1052-0000-00-900 ZBA MISCELLANEOUS	.00	.00	500.00	500.00	.00	.0
Division 1052 ZBA	.00	.00	500.00	500.00	.00	.0
40-1055-0000-00-200 ELECTRIC	13,729.24	8,957.79	16,000.00	16,000.00	.00	.0
40-1055-0000-00-201 TELEPHONE	28,513.48	20,106.61	24,500.00	24,500.00	.00	.0
40-1055-0000-00-202 SEWER/WATER	9,548.23	6,850.66	8,500.00	8,500.00	.00	.0
40-1055-0000-00-203 HEAT	18,135.84	7,262.92	12,500.00	12,500.00	.00	.0
40-1055-0000-00-301 BUILDING SUPPLIES	1,820.50	2,126.74	4,000.00	4,000.00	.00	.0
40-1055-0000-00-303 JANITORIAL SERVICE	26,287.13	18,570.60	28,700.00	28,700.00	.00	.0
40-1055-0000-00-800 MISCELLANEOUS	9,319.99	6,840.85	17,000.00	17,000.00	.00	.0
Division 1055 TOWN HALL OPERATI	107,354.41	70,716.17	111,200.00	111,200.00	.00	.0
40-1056-0000-00-300 SUPPLIES	6,983.96	2,488.19	8,500.00	8,500.00	.00	.0
40-1056-0000-00-302 POSTAGE	7,388.37	6,810.97	3,300.00	5,500.00	2,200.00	66.6
40-1056-0000-00-700 LEGAL NOTICES	10,802.23	4,550.27	12,000.00	12,000.00	.00	.0
40-1056-0000-00-725 COMPUTER SUPPORT	9,660.29	2,750.00	20,000.00	12,000.00	8,000.00-	40.0-
40-1056-0000-00-730 SOFTWARE FEES	12,122.24	11,719.42	7,500.00	18,000.00	10,500.00	140.0
40-1056-0000-00-731 EQUIPMENT REPLACEM	11,112.02	2,428.57	10,000.00	10,000.00	.00	.0
40-1056-0000-00-732 EQUIPMENT CONTRACT	17,780.71	13,753.40	23,200.00	23,200.00	.00	.0
40-1056-0000-00-800 MISCELLANEOUS	245.00	588.48	500.00	1,000.00	500.00	100.0
Division 1056 TOWN HALL OFFICE	76,094.82	45,089.30	85,000.00	90,200.00	5,200.00	6.1

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-1058-0000-00-505 PENSION PLAN	358,925.89	38,405.00	289,800.00	289,800.00	.00	.0
Division 1058 PENSION PLAN	358,925.89	38,405.00	289,800.00	289,800.00	.00	.0
40-1060-0000-00-505 LONGEVITY	19,278.77	9,258.04	23,100.00	23,100.00	.00	.0
Division 1060 LONGEVITY	19,278.77	9,258.04	23,100.00	23,100.00	.00	.0
40-1061-0000-00-505 FICA TAXES	155,251.56	107,495.08	160,125.00	168,200.00	8,075.00	5.0
Division 1061 FICA TAXES	155,251.56	107,495.08	160,125.00	168,200.00	8,075.00	5.0
40-1064-0000-00-505 HOSPITAL INSURANCE	720,822.71	756,556.99	862,040.00	948,200.00	86,160.00	10.0
Division 1064 HOSPITAL INSURANC	720,822.71	756,556.99	862,040.00	948,200.00	86,160.00	10.0
40-1067-0000-00-505 WORKERS COMP.	42,469.00	43,740.00	48,932.00	48,932.00	.00	.0
Division 1067 WORKERS COMP.	42,469.00	43,740.00	48,932.00	48,932.00	.00	.0
40-1070-0000-00-505 LIFE/ DISABILITY	9,311.53	8,388.63	12,000.00	12,000.00	.00	.0
Division 1070 LIFE & DISABILITY	9,311.53	8,388.63	12,000.00	12,000.00	.00	.0
40-1073-0000-00-505 UNEMPLOYMENT COMP.	.00	.00	2,000.00	2,000.00	.00	.0
Division 1073 UNEMPLOYMENT COMP	.00	.00	2,000.00	2,000.00	.00	.0
40-1080-0000-00-600 BUILD, AUTO LIAB	74,648.26	72,956.11	58,000.00	73,000.00	15,000.00	25.8
40-1080-0000-00-700 INS DEDUCTIBLE	3,416.50	.00	5,000.00	5,000.00	.00	.0
Division 1080 MULT. INSURANCES	78,064.76	72,956.11	63,000.00	78,000.00	15,000.00	23.8
40-1082-0000-00-505 COUNCIL OF SMALL T	975.00	1,000.00	1,000.00	1,000.00	.00	.0
Division 1082 COUNCIL OF SMALL	975.00	1,000.00	1,000.00	1,000.00	.00	.0
40-1083-0000-00-505 CT CONF OF MUNICIP	2,768.00	2,768.00	2,800.00	2,800.00	.00	.0
Division 1083 CT CONN OF MUNICI	2,768.00	2,768.00	2,800.00	2,800.00	.00	.0
40-1085-0000-00-505 N.W.C.O.G.	3,352.80	3,400.00	3,400.00	3,400.00	.00	.0
Division 1085 N.W.C.O.G.	3,352.80	3,400.00	3,400.00	3,400.00	.00	.0
40-1086-0000-00-500 NW CT RPC	.00	.00	.00	.00	.00	.0
Division 1086 NW CT RPC	.00	.00	.00	.00	.00	.0
40-1088-0000-00-505 HOUS. RIVER COMM.	400.00	400.00	400.00	400.00	.00	.0
Division 1088 HOUS. RIVER COMM.	400.00	400.00	400.00	400.00	.00	.0
40-1091-0000-00-200 STREET LIGHTS	16,709.97	7,131.99	24,700.00	17,500.00	7,200.00-	29.1-
40-1091-0000-00-500 CROSSING LIGHTS	256.25	648.78	5,000.00	2,500.00	2,500.00-	50.0-
Division 1091 STREET LIGHTING	16,966.22	7,780.77	29,700.00	20,000.00	9,700.00-	32.6-
40-1097-0000-00-101 ADMIN. CON COMM.	.00	.00	.00	.00	.00	
40-1097-0000-00-300 SUPPLIES	.00	.00	.00	.00	.00	
40-1097-0000-00-400 NW CONSERVATION DI	.00	.00	.00	.00	.00	
40-1097-0000-00-502 SEMINARS	.00	.00	.00	.00	.00	

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-1097-0000-00-800 MISCELLANEOUS	.00	.00	.00	.00	.00	
Division 1097 CONSERVATION	.00	.00	.00	.00	.00	
Department 10 ADMINISTRATION	2,574,132.26	1,844,187.82	2,858,549.00	3,108,845.00	250,296.00	8.7
40-2005-0000-00-505 VOL. PENSION	9,600.00	24,000.00	35,000.00	35,000.00	.00	.0
Division 2005 VOL.PENSION	9,600.00	24,000.00	35,000.00	35,000.00	.00	.0
40-2009-0000-00-500 EDUCATION	.00	.00	250.00	250.00	.00	.0
40-2009-0000-00-911 EMERGENCY PREP.	5,000.00	2,500.00	5,000.00	5,000.00	.00	.0
Division 2009 EMERGENCY PREP.	5,000.00	2,500.00	5,250.00	5,250.00	.00	.0
40-2010-0000-00-100 FIRE COMMISSION	50,000.00	27,740.00	50,000.00	50,000.00	.00	.0
40-2010-0000-00-505 LAKEVILLE HOSE CO	302,600.00	252,075.00	336,100.00	356,100.00	20,000.00	5.9
Division 2010 LAKEVILLE HOSE CO	352,600.00	279,815.00	386,100.00	406,100.00	20,000.00	5.1
40-2020-0000-00-505 LITCH CNTY DISP.	49,034.70	49,344.00	49,100.00	50,000.00	900.00	1.8
Division 2020 LITCHFIELD CTY DI	49,034.70	49,344.00	49,100.00	50,000.00	900.00	1.8
40-2030-0000-00-100 BLDG. INSP SALARY	76,072.36	53,762.80	79,876.00	79,876.00	.00	.0
40-2030-0000-00-101 DEPUTY BLDG INSP	.00	.00	.00	.00	.00	.0
40-2030-0000-00-103 SECRETARY	12,347.48	9,150.40	11,412.00	11,412.00	.00	.0
40-2030-0000-00-300 SUPPLIES	632.02	144.47	2,500.00	2,500.00	.00	.0
40-2030-0000-00-301 CODE PUBLICATIONS	1,320.31	141.00	1,200.00	1,200.00	.00	.0
40-2030-0000-00-403 COMPUTER SERVICES	1,338.75	2,811.38	3,500.00	3,500.00	.00	.0
40-2030-0000-00-500 AUTOMOBILE EXPENSE	1,828.43	1,100.25	3,000.00	3,000.00	.00	.0
40-2030-0000-00-502 SCHOOL	230.00	95.00	500.00	500.00	.00	.0
Division 2030 BUILDING INSPECTO	93,769.35	67,205.30	101,988.00	101,988.00	.00	.0
40-2035-0000-00-100 ADMINISTRATION	.00	781.47	.00	.00	.00	
40-2035-0000-00-101 INSPECTIONS	18,000.00	8,378.26	19,200.00	30,000.00	10,800.00	56.2
40-2035-0000-00-103 FIRE INVESTIGATION	.00	394.50	3,000.00	3,000.00	.00	.0
40-2035-0000-00-104 BURNING OFFICIAL	1,000.00	500.00	1,000.00	1,200.00	200.00	20.0
40-2035-0000-00-300 SUPPLIES	1,119.29	95.00	1,500.00	1,500.00	.00	.0
40-2035-0000-00-301 CODE PUBLICATIONS	590.40	175.00	1,000.00	1,000.00	.00	.0
40-2035-0000-00-500 AUTOMOBILE EXPENSE	438.99	375.84	1,500.00	1,500.00	.00	.0
40-2035-0000-00-502 SCHOOL	145.34	100.00	500.00	500.00	.00	.0
Division 2035 FIRE MARSHAL	21,294.02	10,800.07	27,700.00	38,700.00	11,000.00	39.7
40-2040-0000-00-103 SCHOOL CROSSING GU	10,759.50	7,341.57	14,321.00	14,321.00	.00	.0
40-2040-0000-00-200 CROSSING LIGHTS	591.66	355.63	2,200.00	1,500.00	700.00-	31.8-
40-2040-0000-00-201 TELEPHONE	.00	.00	.00	.00	.00	
40-2040-0000-00-300 RESIDENT TROOPER	161,314.32	.00	165,000.00	165,000.00	.00	.0
40-2040-0000-00-301 DARE	175.47	.00	2,000.00	250.00	1,750.00-	87.5-
40-2040-0000-00-400 SPEED SIGN	.00	.00	5,000.00	5,000.00	.00	.0
40-2040-0000-00-401 EXTRA TRAFFIC POLI	.00	.00	.00	.00	.00	
40-2040-0000-00-500 TROOPER O-T	4,690.79	2,935.68	5,000.00	5,000.00	.00	.0
40-2040-0000-00-501 CONSTABLE WAGES	4,240.00	.00	5,000.00	5,000.00	.00	.0

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-2040-0000-00-800 CONSTABLE MISC.	.00	.00	3,500.00	3,500.00	.00	.0
40-2040-0000-00-900 EQUIPMENT/MAINTANE	247.50	.00	5,000.00	5,000.00	.00	.0
Division 2040 POLICE PROTECTION	182,019.24	10,632.88	207,021.00	204,571.00	2,450.00-	1.1-
40-2050-0000-00-800 CIVIL PREPAREDNESS	.00	.00	5.00	5.00	.00	.0
Division 2050 CIVIL PREPAREDNES	.00	.00	5.00	5.00	.00	.0
40-2060-0000-00-800 SARA	.00	.00	5.00	5.00	.00	.0
Division 2060 SARA	.00	.00	5.00	5.00	.00	.0
40-2080-0000-00-200 ELECTRIC	.00	.00	.00	.00	.00	
40-2080-0000-00-201 TELEPHONE	947.18	696.94	1,500.00	1,200.00	300.00-	20.0-
40-2080-0000-00-203 HEAT	721.96	238.37	1,000.00	1,200.00	200.00	20.0
40-2080-0000-00-600 DOG CARE	.00	29.93	2,000.00	2,000.00	.00	.0
40-2080-0000-00-601 ADS	5.80	.00	50.00	50.00	.00	.0
40-2080-0000-00-602 SUPPLIES	148.56	61.90	250.00	250.00	.00	.0
40-2080-0000-00-603 MILEAGE	620.02	1,028.81	1,500.00	1,500.00	.00	.0
40-2080-0000-00-604 VET	.00	196.52	500.00	500.00	.00	.0
40-2080-0000-00-605 STATE FEES	2,485.75	.00	.00	.00	.00	
40-2080-0000-00-606 STATE TAG FEES	.00	.00	.00	.00	.00	
40-2080-0000-00-800 DOG WARDEN	7,182.00	4,997.51	7,548.00	7,548.00	.00	.0
40-2080-0000-00-900 MISC.	.00	202.86	250.00	250.00	.00	.0
Division 2080 DOG WARDEN	12,111.27	7,452.84	14,598.00	14,498.00	100.00-	.6-
40-2090-0000-00-103 WATER PATROL WAGES	5,040.00	6,780.00	7,000.00	7,000.00	.00	.0
40-2090-0000-00-305 BOAT EXPENSES	1,639.20	342.49	2,000.00	2,000.00	.00	.0
40-2090-0000-00-600 MISCELLANEOUS	.00	.00	500.00	500.00	.00	.0
Division 2090 WATER PATROL	6,679.20	7,122.49	9,500.00	9,500.00	.00	.0
Department 20 PUBLIC SAFETY	732,107.78	458,872.58	836,267.00	865,617.00	29,350.00	3.5
40-3010-0000-00-100 FOREMAN	44,429.64	18,904.20	161,616.00	161,616.00	.00	.0
40-3010-0000-00-102 CREW WAGES	516,489.04	376,375.52	459,600.00	459,600.00	.00	.0
40-3010-0000-00-104 WAGES OVER TIME	2,869.35	7,148.43	8,500.00	8,500.00	.00	.0
40-3010-0000-00-105 LONGEVITY	28,014.70	13,096.60	28,000.00	28,000.00	.00	.0
40-3010-0000-00-203 FUEL	50,993.93	31,731.10	70,000.00	70,000.00	.00	.0
40-3010-0000-00-400 SUPPLIES	40,070.23	32,044.76	40,000.00	50,000.00	10,000.00	25.0
40-3010-0000-00-401 TOOLS	10,003.98	775.18	10,000.00	10,000.00	.00	.0
40-3010-0000-00-407 EQUIPMENT REPAIRS	54,470.94	17,391.88	90,000.00	80,000.00	10,000.00-	11.1-
40-3010-0000-00-408 LAWN EQUIP. REPAIR	4,705.79	384.92	6,000.00	6,000.00	.00	.0
40-3010-0000-00-409 TIRES	2,840.00	440.00	17,000.00	17,000.00	.00	.0
40-3010-0000-00-700 MISC. BENEFITS	6,063.36	4,568.71	9,000.00	9,000.00	.00	.0
40-3010-0000-00-800 MISCELLANEOUS	5.70	.00	.00	.00	.00	
Division 3010 HIGHWAY GEN MAIN	760,956.66	502,861.30	899,716.00	899,716.00	.00	.0
40-3020-0000-00-400 ENGINEERING STUDIE	.00	.00	4,000.00	4,000.00	.00	.0
Division 3020 ENGINEERING	.00	.00	4,000.00	4,000.00	.00	.0
40-3030-0000-00-103 SNOW WAGES	39,926.25	41,166.12	60,000.00	60,000.00	.00	.0

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-3030-0000-00-300 SALT	100,512.72	25,488.47	107,000.00	110,000.00	3,000.00	2.8
40-3030-0000-00-301 SAND	41,236.37	17,209.43	62,000.00	62,000.00	.00	.0
40-3030-0000-00-400 SIDEWALKS	.00	700.01	.00	8,000.00	8,000.00	
40-3030-0000-00-780 PLOW BLADES	11,130.00	.00	15,000.00	15,000.00	.00	.0
40-3030-0000-00-800 REPAIRS	5,740.34	6,223.42	9,000.00	9,000.00	.00	.0
Division 3030 SNOW & ICE REMOVA	198,545.68	90,787.45	253,000.00	264,000.00	11,000.00	4.3
40-3040-0000-00-301 SIGNAGE	4,602.32	400.38	5,700.00	5,700.00	.00	.0
Division 3040 HIGHWAY MATERIALS	4,602.32	400.38	5,700.00	5,700.00	.00	.0
40-3050-0000-00-200 ELECTRIC	10,916.73	6,091.70	15,000.00	12,000.00	3,000.00-	20.0-
40-3050-0000-00-201 TELEPHONE	3,302.34	2,193.37	3,600.00	3,600.00	.00	.0
40-3050-0000-00-202 SEWER/WATER	713.08	425.89	750.00	750.00	.00	.0
40-3050-0000-00-203 HEAT	7,729.00	4,915.98	9,000.00	12,000.00	3,000.00	33.3
40-3050-0000-00-300 PUMP OIL FILTER/SE	2,027.35	.00	8,000.00	8,000.00	.00	.0
40-3050-0000-00-301 BUILDING SUPPLIES	544.25	1,274.15	3,000.00	3,000.00	.00	.0
40-3050-0000-00-401 BUILDING REPAIRS	20,662.08	5,516.18	15,000.00	15,000.00	.00	.0
40-3050-0000-00-800 MISCELLANEOUS	1,097.11	722.52	1,000.00	1,000.00	.00	.0
Division 3050 TOWN GARAGE MAIN	46,991.94	21,139.79	55,350.00	55,350.00	.00	.0
40-3060-0000-00-300 TRANSFERS	.00	.00	.00	.00	.00	
40-3060-0000-00-301 IMP/UNIMPROVED ROA	59,772.74	74,513.87	200,000.00	210,000.00	10,000.00	5.0
40-3060-0000-00-305 TOWN AID ROAD	110,715.24	457,731.16	300,427.00	300,329.00	98.00-	.0-
Division 3060 ROAD WORK	170,487.98	532,245.03	500,427.00	510,329.00	9,902.00	1.9
40-3070-0000-00-301 TREE CARE	58,349.88	6,971.00	55,000.00	65,000.00	10,000.00	18.1
Division 3070 TREE CARE	58,349.88	6,971.00	55,000.00	65,000.00	10,000.00	18.1
40-3071-0000-00-301 BLASTING	.00	.00	.00	.00	.00	
Division 3071 BLASTING	.00	.00	.00	.00	.00	
40-3080-0000-00-203 HEAT	.00	.00	.00	.00	.00	
Division 3080 PAINT BUILDING	.00	.00	.00	.00	.00	
40-3090-0000-00-800 SALT SHED MAIN	.00	.00	.00	.00	.00	
Division 3090 SAND & SALT SHED	.00	.00	.00	.00	.00	
Department 30 HIGHWAYS	1,239,934.46	1,154,404.95	1,773,193.00	1,804,095.00	30,902.00	1.7
40-4010-0000-00-505 TRANSFER STATION	363,414.00	194,425.00	388,850.00	408,300.00	19,450.00	5.0
40-4010-0000-00-800 SSRA	25,000.00	25,000.00	25,000.00	25,000.00	.00	.0
Division 4010 TRANSFER STATION	388,414.00	219,425.00	413,850.00	433,300.00	19,450.00	4.7
40-4030-0000-00-505 HZD WASTE RECYCLIN	6,189.84	691.25	3,000.00	3,000.00	.00	.0
Division 4030 RECYCLING COORDIN	6,189.84	691.25	3,000.00	3,000.00	.00	.0
Department 40 SANITATION	394,603.84	220,116.25	416,850.00	436,300.00	19,450.00	4.6

	Actual '23 Expenditures	Actual '24 Expenditures	Adjusted '24 Budget	Proposed '25 Budget	Dollar Change	Percnt Change
40-5010-0000-00-505 S.V.N.A.	114,311.00	85,733.25	114,311.00	114,300.00	11.00-	.0-
Division 5010 S.V.N.A.	114,311.00	85,733.25	114,311.00	114,300.00	11.00-	.0-
40-5020-0000-00-505 N.W. MENTAL HEALTH	14,076.00	14,076.00	14,076.00	14,076.00	.00	.0
40-5020-0000-00-600 GREENWOODS	5,000.00	5,500.00	5,500.00	7,500.00	2,000.00	36.3
Division 5020 MENTAL HEALTH	19,076.00	19,576.00	19,576.00	21,576.00	2,000.00	10.2
40-5030-0000-00-505 N.W.R.M.H.	543.00	543.00	543.00	550.00	7.00	1.2
Division 5030 N.W.R.M.H.	543.00	543.00	543.00	550.00	7.00	1.2
40-5040-0000-00-505 T.A.H.D. SCREENING	22,966.68	22,533.76	22,534.00	22,534.00	.00	.0
Division 5040 T.A.H.D. SCREENIN	22,966.68	22,533.76	22,534.00	22,534.00	.00	.0
40-5060-0000-00-100 DIRECTOR	24,253.84	17,140.90	25,467.00	25,467.00	.00	.0
40-5060-0000-00-102 SITE MANAGER	14,000.00	.00	10,920.00	10,920.00	.00	.0
40-5060-0000-00-103 CLASS INSTRUCTORS	.00	.00	1,200.00	1,200.00	.00	.0
40-5060-0000-00-200 MEALS ON WHEELS	2,373.90	1,317.75	2,985.00	3,000.00	15.00	.5
40-5060-0000-00-300 LUNCH	124.35	13.38	2,000.00	2,000.00	.00	.0
40-5060-0000-00-301 SUPPLIES	484.68	1,156.13	3,500.00	3,500.00	.00	.0
40-5060-0000-00-500 MILEAGE	.00	.00	1,000.00	1,000.00	.00	.0
40-5060-0000-00-710 REC SUPPLIES	.00	.00	500.00	500.00	.00	.0
Division 5060 SENIOR SERVICES	41,236.77	19,628.16	47,572.00	47,587.00	15.00	.0
40-5070-0000-00-505 DRUG & ALCOHOL TES	.00	.00	500.00	500.00	.00	.0
Division 5070 DRUG & ALCOHOL TE	.00	.00	500.00	500.00	.00	.0
Department 50 HEALTH	198,133.45	148,014.17	205,036.00	207,047.00	2,011.00	.9
40-6010-0000-00-800 YOUTH SERVICE BURE	14,680.00	14,680.00	14,680.00	17,000.00	2,320.00	15.8
Division 6010 YOUTH SERVICE BUR	14,680.00	14,680.00	14,680.00	17,000.00	2,320.00	15.8
40-6015-0000-00-500 SYWP	15,000.00	.00	15,000.00	15,000.00	.00	.0
Division 6015 SUMMER YOUTH WORK	15,000.00	.00	15,000.00	15,000.00	.00	.0
40-6020-0000-00-100 SOCIAL WORKER WAGE	29,720.08	21,004.20	31,206.00	31,206.00	.00	.0
40-6020-0000-00-201 TELEPHONE	3,677.79	2,605.70	4,200.00	4,200.00	.00	.0
40-6020-0000-00-300 SOCIAL SERVICES	5,000.00	4,713.47	6,000.00	6,000.00	.00	.0
40-6020-0000-00-400 FISH	.00	.00	.00	.00	.00	.0
Division 6020 GENERAL ASSISTANC	38,397.87	28,323.37	41,406.00	41,406.00	.00	.0
40-6022-0000-00-505 SUSAN B. ANTHONY	2,124.00	2,230.00	2,230.00	2,230.00	.00	.0
Division 6022 SUSAN B. ANTHONY	2,124.00	2,230.00	2,230.00	2,230.00	.00	.0
40-6025-0000-00-505 PROJECT SAGE	2,500.00	3,000.00	3,000.00	3,000.00	.00	.0
Division 6025 WOMENS SUPP. SER.	2,500.00	3,000.00	3,000.00	3,000.00	.00	.0
40-6035-0000-00-505 EXTRAS	.00	.00	.00	.00	.00	.0
Division 6035 MISC. NON-PROFITS	.00	.00	.00	.00	.00	.0

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-6040-0000-00-505 N.W.TRANSPORT DIST	2,356.00	2,152.00	2,356.00	1,600.00	756.00-	32.0-
Division 6040 N.W. TRAN. DIST.	2,356.00	2,152.00	2,356.00	1,600.00	756.00-	32.0-
40-6060-0000-00-505 HOUSATONIC DAY CAR	41,667.00	41,667.00	41,667.00	41,667.00	.00	.0
Division 6060 HOUS. DAY CARE	41,667.00	41,667.00	41,667.00	41,667.00	.00	.0
40-6070-0000-00-505 GEER ADULT DAY CEN	14,500.00	15,950.00	15,950.00	16,300.00	350.00	2.1
Division 6070 GEER ADULT DAY CE	14,500.00	15,950.00	15,950.00	16,300.00	350.00	2.1
40-6080-0000-00-505 NW CHORE	6,000.00	6,000.00	6,000.00	10,000.00	4,000.00	66.6
Division 6080 CHORE	6,000.00	6,000.00	6,000.00	10,000.00	4,000.00	66.6
40-6090-0000-00-505 HOUS VALLEY ASSOC.	100.00	300.00	300.00	300.00	.00	.0
Division 6090 HOUS VALLEY ASSOC	100.00	300.00	300.00	300.00	.00	.0
40-6095-0000-00-505 NW CT REG HOUSING	250.00	250.00	250.00	250.00	.00	.0
Division 6095 NW CT REG. HOUSIN	250.00	250.00	250.00	250.00	.00	.0
40-6097-0000-00-100 HOUS COMM SUPPORT	24,999.50	5,603.30	25,000.00	25,000.00	.00	.0
40-6097-0000-00-200 SAHF	10,000.00	.00	25,000.00	25,000.00	.00	.0
40-6097-0000-00-300 ADMIN. EXPENSES	.00	.00	.00	.00	.00	.0
Division 6097 HOUSING COMMISSIO	34,999.50	5,603.30	50,000.00	50,000.00	.00	.0
Department 60 COMMUNITY SERVICE	172,574.37	120,155.67	192,839.00	198,753.00	5,914.00	3.0
40-7010-0000-00-505 SCOVILLE LIBRARY	183,771.00	137,828.25	183,771.00	183,771.00	.00	.0
Division 7010 SCOVILLE LIBRARY	183,771.00	137,828.25	183,771.00	183,771.00	.00	.0
40-7025-0000-00-101 LAKE STUDY	9,321.50	.00	.00	.00	.00	.0
40-7025-0000-00-400 WATER MANAGEMENT	24,321.50	56,002.78	50,000.00	50,000.00	.00	.0
40-7025-0000-00-500 WEED HARVESTING	40,310.00	9,807.00	75,000.00	75,000.00	.00	.0
40-7025-0000-00-501 WEED TRUCKING	26,916.00	23,460.00	.00	.00	.00	.0
40-7025-0000-00-507 REPAIRS	2,380.00	218.36	.00	.00	.00	.0
40-7025-0000-00-800 MISCELLANEOUS	.00	.00	.00	.00	.00	.0
Division 7025 LAKE MANAGEMENT	103,249.00	89,488.14	125,000.00	125,000.00	.00	.0
40-7040-0000-00-200 ELECTRIC	528.00	352.00	1,000.00	1,000.00	.00	.0
40-7040-0000-00-202 SEWER/WATER	1,426.98	2,160.65	2,000.00	3,000.00	1,000.00	50.0
40-7040-0000-00-600 PADDLE TENNIS	12,999.98	1,463.09	6,000.00	6,000.00	.00	.0
40-7040-0000-00-700 FIELD MOWING	22,300.00	12,000.00	25,850.00	27,850.00	2,000.00	7.7
40-7040-0000-00-800 MISCELLANEOUS	148.18	.00	1,000.00	1,000.00	.00	.0
Division 7040 BALL FIELD	37,403.14	15,975.74	35,850.00	38,850.00	3,000.00	8.3
40-7050-0000-00-100 DIRECTOR WAGES	73,129.16	51,682.75	76,790.00	76,790.00	.00	.0
40-7050-0000-00-103 OFFICALS/INSTRUCTO	32,584.75	34,101.25	37,000.00	37,000.00	.00	.0
40-7050-0000-00-413 LEGO CAMP	.00	.00	.00	.00	.00	.0
40-7050-0000-00-503 PROGRAM	12,176.12	2,248.59	30,000.00	30,000.00	.00	.0
40-7050-0000-00-504 OPERATING EXPENSES	2,508.91	1,145.30	4,200.00	4,200.00	.00	.0
40-7050-0000-00-512 LEGO CAMP	.00	.00	.00	.00	.00	.0
40-7050-0000-00-513 LIFE GUARD TRAININ	1,974.00	200.00	2,000.00	2,000.00	.00	.0

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-7050-0000-00-515 GYMNASTICS	.00	.00	.00	.00	.00	
40-7050-0000-00-725 SOFTWARE SERVICES	3,900.00	3,900.00	4,000.00	4,100.00	100.00	2.5
Division 7050 RECREATION	126,272.94	93,277.89	153,990.00	154,090.00	100.00	.0
40-7060-0000-00-100 MANAGER WAGES	65,265.72	46,125.45	68,530.00	68,530.00	.00	.0
40-7060-0000-00-101 ASST. MANAGER	10,705.00	24,832.00	21,840.00	21,840.00	.00	.0
40-7060-0000-00-102 GROUNDS KEEPER	54,655.59	36,945.26	58,265.00	58,265.00	.00	.0
40-7060-0000-00-103 EMPLOYEES	49,091.80	38,521.83	54,000.00	55,000.00	1,000.00	1.8
40-7060-0000-00-104 LIFEGUARDS	62,057.45	57,173.75	63,000.00	67,000.00	4,000.00	6.3
40-7060-0000-00-200 ELECTRIC	2,127.54	1,428.90	3,000.00	3,000.00	.00	.0
40-7060-0000-00-201 TELEPHONE	1,724.80	1,596.50	2,000.00	2,400.00	400.00	20.0
40-7060-0000-00-202 SEWER/WATER	319.63	601.94	1,500.00	1,500.00	.00	.0
40-7060-0000-00-203 HEAT	846.83	258.51	2,000.00	1,500.00	500.00-	25.0-
40-7060-0000-00-230 AUTOMOBILE EXPENSE	3,528.65	255.07	5,000.00	5,000.00	.00	.0
40-7060-0000-00-235 EQUIP. FUEL	646.87	361.66	1,500.00	1,500.00	.00	.0
40-7060-0000-00-301 SUPPLIES	10,316.18	4,213.16	10,000.00	12,500.00	2,500.00	25.0
40-7060-0000-00-302 BUILDING SUPPLIES	3,231.33	1,043.26	3,500.00	3,800.00	300.00	8.5
40-7060-0000-00-303 STORE MERCHANDISE	7,034.59	5,279.29	10,000.00	10,000.00	.00	.0
40-7060-0000-00-400 TRASH REMOVAL	.00	.00	.00	.00	.00	
40-7060-0000-00-407 REPAIRS	2,701.32	2,653.19	4,200.00	4,200.00	.00	.0
40-7060-0000-00-408 EQUIPMENT REPAIRS	4,623.44	3,474.78	5,000.00	6,000.00	1,000.00	20.0
40-7060-0000-00-409 NEW EQUIPMENT	2,217.94	2,305.78	2,500.00	2,500.00	.00	.0
40-7060-0000-00-420 LIFE VEST	.00	.00	300.00	300.00	.00	.0
40-7060-0000-00-500 TABLES & DOCKS	2,553.04	194.43	2,500.00	3,000.00	500.00	20.0
40-7060-0000-00-505 POND STOCK	1,619.00	.00	1,500.00	1,800.00	300.00	20.0
40-7060-0000-00-600 FOWL MANAGEMENT	.00	.00	1,250.00	1,250.00	.00	.0
40-7060-0000-00-650 FINANCE CHARGES	63.48	.00	.00	.00	.00	
40-7060-0000-00-700 STICKERS/PERMITS	737.70	810.77	1,200.00	1,200.00	.00	.0
40-7060-0000-00-800 MISCELLANEOUS	1,656.48	403.15	3,000.00	3,000.00	.00	.0
Division 7060 TOWN GROVE WTR FT	287,724.38	228,478.68	325,585.00	335,085.00	9,500.00	2.9
40-7070-0000-00-200 ELECTRIC	6,380.38	4,701.14	9,000.00	9,000.00	.00	.0
40-7070-0000-00-201 TELEPHONE	3,881.39	2,712.35	5,000.00	5,500.00	500.00	10.0
40-7070-0000-00-202 SEWER/WATER	71.02	129.87	1,500.00	1,500.00	.00	.0
40-7070-0000-00-203 HEAT/COOKING FUEL	2,877.21	1,620.32	2,000.00	3,000.00	1,000.00	50.0
40-7070-0000-00-300 SUPPLIES	2,619.29	1,294.14	2,500.00	2,800.00	300.00	12.0
40-7070-0000-00-407 REPAIRS	4,042.22	8,563.92	6,000.00	8,000.00	2,000.00	33.3
40-7070-0000-00-500 TRASH REMOVAL	.00	.00	.00	.00	.00	
40-7070-0000-00-620 CLEANING	2,190.00	1,795.00	3,200.00	3,200.00	.00	.0
40-7070-0000-00-650 FLOOR REFINISHING	2,480.00	70.00	2,500.00	3,000.00	500.00	20.0
40-7070-0000-00-800 MISCELLANEOUS	5,663.39	10,572.76	3,000.00	5,000.00	2,000.00	66.6
Division 7070 SENIOR CENTER	30,204.90	31,459.50	34,700.00	41,000.00	6,300.00	18.1
40-7090-0000-00-505 CHRISTMAS LIGHTS	2,124.00	2,500.00	2,500.00	3,000.00	500.00	20.0
Division 7090 CHRISTMAS LIGHTS	2,124.00	2,500.00	2,500.00	3,000.00	500.00	20.0
40-7095-0000-00-505 MEMORIAL DAY	10,734.54	3,704.40	6,500.00	10,000.00	3,500.00	53.8
Division 7095 MEMORIAL DAY	10,734.54	3,704.40	6,500.00	10,000.00	3,500.00	53.8

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
Department 70 RECREATION	781,483.90	602,712.60	867,896.00	890,796.00	22,900.00	2.6
40-8010-0000-00-505 GENERAL OBLIGATION	.00	.00	.00	.00	.00	
40-8010-0000-00-507 REFUNDING COSTS	600,000.00	117,522.07	600,000.00	625,000.00	25,000.00	4.1
40-8010-0000-00-509 SCS	.00	115,507.01	.00	.00	.00	
Division 8010 GENERAL OBLIGATIO	600,000.00	233,029.08	600,000.00	625,000.00	25,000.00	4.1
Department 80 GENERAL OBLIGATIO	600,000.00	233,029.08	600,000.00	625,000.00	25,000.00	4.1
40-8510-0000-00-505 CEMETERIES	3,919.00	.00	2,000.00	2,000.00	.00	.0
Division 8510 CEMETERIES	3,919.00	.00	2,000.00	2,000.00	.00	.0
40-8515-0000-00-201 TELEPHONE	899.34	698.06	1,200.00	1,400.00	200.00	16.6
40-8515-0000-00-505 HISTORIC DIST COMM	114.00	4,031.64	5,000.00	5,000.00	.00	.0
Division 8515 HISTORIC DIS. COM	1,013.34	4,729.70	6,200.00	6,400.00	200.00	3.2
40-8520-0000-00-505 SUNDRIES	5,370.42	3,745.97	5,000.00	6,000.00	1,000.00	20.0
Division 8520 SUNDRIES	5,370.42	3,745.97	5,000.00	6,000.00	1,000.00	20.0
40-8530-0000-00-505 COMMUNITY INFORMAT	2,018.38	2,475.16	12,000.00	5,000.00	7,000.00-	58.3-
Division 8530 COMMUNITY INFORMA	2,018.38	2,475.16	12,000.00	5,000.00	7,000.00-	58.3-
40-8540-0000-00-505 MUNICIPAL DEVELOPM	13,590.05	7,475.00	25,000.00	25,000.00	.00	.0
40-8540-0000-00-510 ECONOMIC DEVELOPME	.00	.00	.00	.00	.00	
40-8540-0000-00-600 PATHWAYS	.00	.00	.00	.00	.00	
Division 8540 MUNICIPAL DEVELOP	13,590.05	7,475.00	25,000.00	25,000.00	.00	.0
Department 85 MISCELLANEOUS	25,911.19	18,425.83	50,200.00	44,400.00	5,800.00-	11.5-
40-8640-0000-00-407 REPAIRS	6,996.87	2,914.56	10,000.00	10,000.00	.00	.0
Division 8640 RAILROAD STATION	6,996.87	2,914.56	10,000.00	10,000.00	.00	.0
Department 86 OTHER	6,996.87	2,914.56	10,000.00	10,000.00	.00	.0
40-9010-0000-00-800 HIGHWAY DEPT.	320,000.00	.00	220,000.00	235,000.00	15,000.00	6.8
Division 9010 HIGHWAY EQUIPMENT	320,000.00	.00	220,000.00	235,000.00	15,000.00	6.8
40-9030-0000-00-505 BRIDGE REPAIRS	10,000.00	.00	10,000.00	15,000.00	5,000.00	50.0
Division 9030 BRIDGE REPAIRS	10,000.00	.00	10,000.00	15,000.00	5,000.00	50.0
40-9050-0000-00-800 MUNICIPAL BLDG MAI	265,000.00	.00	65,000.00	65,000.00	.00	.0
Division 9050 MUICIPAL BUILD MA	265,000.00	.00	65,000.00	65,000.00	.00	.0
40-9070-0000-00-505 MUNICIPAL IMPROVEM	175,000.00	.00	75,000.00	80,000.00	5,000.00	6.6
Division 9070 CAPITAL OTHER	175,000.00	.00	75,000.00	80,000.00	5,000.00	6.6
Department 90 CAPITAL	770,000.00	.00	370,000.00	395,000.00	25,000.00	6.7
40-9210-0000-00-190 PARKS	.00	.00	5,000.00	5,000.00	.00	.0
40-9210-0000-00-194 NEW FIRE HOUSE	11,202.52	8,101.22	20,000.00	20,000.00	.00	.0

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
40-9210-0000-00-200 OLD FIRE HOUSE PAR	.00	.00	.00	.00	.00	
40-9210-0000-00-210 WHITE HOUSE	.00	.00	.00	.00	.00	
40-9210-0000-00-300 194 UPPER RENTAL	1,453.58	.00	2,000.00	2,000.00	.00	.0
40-9210-0000-00-320 194 WAREHOUSE	6,944.09	2,479.32	5,000.00	5,000.00	.00	.0
40-9210-0000-00-335 COURT HOUSE	.00	.00	.00	.00	.00	
40-9210-0000-00-400 414 HOUSE	7,282.61	916.36	5,000.00	5,000.00	.00	.0
40-9210-0000-00-401 414 HOUSE APT A	308.04	348.50	.00	.00	.00	
40-9210-0000-00-402 414 HOUSE APT B	359.45	331.74	.00	.00	.00	
40-9210-0000-00-403 414 HOUSE APT C	.00	.00	.00	.00	.00	
40-9210-0000-00-440 RT 44-41	.00	.00	.00	.00	.00	
40-9210-0000-00-450 TRUST FEES	.00	.00	.00	.00	.00	
40-9210-0000-00-500 LOCIP	113,799.10	37,500.79	.00	.00	.00	
40-9210-0000-00-510 STEAP	.00	.00	.00	.00	.00	
40-9210-0000-00-550 PERRY STREET	9,579.80	9,651.19	.00	.00	.00	
40-9210-0000-00-600 SIDEWALKS	.00	484,543.70	.00	.00	.00	
40-9210-0000-00-610 TWIN LAKES RD	.00	.00	.00	.00	.00	
40-9210-0000-00-620 SCS BROWN	.00	.00	.00	.00	.00	
40-9210-0000-00-720 LIBRARY STREET	30,000.00	.00	.00	.00	.00	
40-9210-0000-00-800 MISCELLANEOUS	.00	281,318.58	.00	.00	.00	
40-9210-0000-00-900 TRANSFERS	12,000.00cr	.00	.00	.00	.00	
40-9210-0000-00-999 FINAL OTHER	.00	.00	.00	.00	.00	
Division 9210 OTHER	168,929.19	825,191.40	37,000.00	37,000.00	.00	.0
Department 92 OTHER	168,929.19	825,191.40	37,000.00	37,000.00	.00	.0

	Actual'23 Expenditures	Actual'24 Expenditures	Adjusted'24 Budget	Proposed'25 Budget	Dollar Change	Percnt Change
FUND 011 GENERAL FUND	7,664,807.31	5,628,024.91	8,217,830.00	8,622,853.00	405,023.00	4.9