

SALISBURY CENTRAL SCHOOL



**2024-2025 FINAL DRAFT BUDGET
An Itemized Estimate of Expenditures
PUBLIC HEARING
April 22, 2024**

BOARD OF EDUCATION MEMBERS

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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.

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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	280,769	33,055	
6		Cafeteria	19,485	21,911	23,007	1,096	
7	145	Nurse	59,235	57,968	65,214	7,246	
8	150	Other: ELL/504	108	1,524	1,524	-	
9	160	Principal	141,363	145,604	155,000	9,396	
10		Principal Annuity	2,827	2,184	3,100	916	
11	170	Assistant Principal	114,859	117,807	122,887	5,080	
12		Assistant Principal Annuity	1,125	1,546	1,623	77	
Sub-total Educational Salaries			3,235,475	3,267,239	3,392,330	125,091	3.83
<u>SERIES 1100 - SUPPORT SALARIES</u>							
13	200	Secretarial	93,805	97,287	156,011	58,724	
14	205	Secretarial Overtime	3,724	3,724	3,910	186	
15	210	Custodians	279,005	287,912	302,069	14,157	
16	215	Custodial Overtime	3,764	5,211	5,472	261	
17	220	Board Clerk	65,038	67,007	46,215	(20,792)	
18	225	Board Clerk Overtime	1,652	3,962	2,331	(1,631)	
19	230	Computer Technician	45,557	45,136	47,393	2,257	
20	235	Computer Technician Overtime	-	-	-	-	
Sub-total Support Salaries			492,545	510,239	563,401	53,162	10.42
TOTAL 1000 SERIES			3,728,020	3,777,478	3,955,731	178,253	4.72
<u>SERIES 2000 - BENEFITS</u>							
21	100	Health Insurance-Teachers	590,982	689,207	649,369	(39,838)	
22	110	Health Insurance-Support	213,958	230,774	242,549	11,775	
23	120	Pensions	60,356	58,471	81,088	22,617	
		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	128,944	12,561	
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	1,192,546	7,674	0.65

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 and Washington, DC trips.
Line 41: Lunch Program: Provides for Food Service Director support services and funds to support free meals for all students.
Line 42: Frontline: 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.

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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)	
Sub-total Purchased Services Educational			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	61,232	(7,457)	
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	
Sub-total Purchased Services Support			501,733	618,889	627,869	8,980	1.45
<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 of 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-Musical 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: Learning Commons:	For middle school Learning Commons materials.
Line 88: Professional Materials:	For subscriptions and the purchase of professional materials used by the staff.
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.

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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	2,000	(500)	
Sub-total Purchased Services Building/Admin.			159,897	199,440	259,545	60,105	30.14
TOTAL 3000 SERIES			711,505	890,372	960,148	69,776	7.84
<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 and covers, awards, award certificate paper, 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 (*Allowance \$5,000*).

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 (*Allowance \$4,000*).

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 (*Allowance \$25,000*).

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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	173	(1,450)	
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	4,468	(5,552)	(55.41)
<u>SERIES 5200 - IMPROVEMENTS UPPER BUILDING</u>							
117	300	New	-	-	-	-	
118	310	Replacement	-	-	-	-	
119	320	Improvement	-	-	-	-	
120	330	Educational	9,150	220	1,000	780	
121	340	Furniture/Fixtures	7,979	7,556	3,590	(3,966)	
122	390	Repairs	37,950	15,000	25,000	10,000	
<i>Sub-total Improvements Upper Building</i>			55,079	22,776	29,590	6,814	29.92
TOTAL 5000 SERIES			62,489	43,676	39,058	(4,618)	(10.57)

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.

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

3/15/2024

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	3,955,731	178,253	4.72
126	2000	Benefits	1,060,217	1,184,872	1,192,546	7,674	0.65
127	3000	Purchased Services	711,505	890,372	960,148	69,776	7.84
128	4000	Supplies	395,278	393,866	338,446	(55,420)	(14.07)
129	5000	Improvements	62,489	43,676	39,058	(4,618)	(10.57)
130	6000	Reserves	75,000	50,010	50,010	-	-
<i>Sub-total Salisbury Central Budget</i>			6,032,509	6,340,274	6,535,939	195,665	3.09
SUBTOTAL SALISBURY CENTRAL SCHOOL BUDGET			6,032,509	6,340,274	6,535,939	195,665	3.09
131		COVID-19 Related Expenses	3,286	-	-	-	
TOTAL SALISBURY CENTRAL SCHOOL BUDGET			6,035,795	6,340,274	6,535,939	195,665	3.09
<u>SERIES 7000 - REGIONAL TUITION</u>							
132	100	H.V.R.H.S.	2,131,355	2,253,120	2,395,242	142,122	6.31
133	200	Pupil Services	1,529,033	1,558,043	1,636,308	78,265	5.02
134	300	R.S.S.C.	336,060	364,949	381,168	16,219	4.44
TOTAL REGIONAL TUITION			3,996,448	4,176,112	4,412,718	236,606	5.67
TOTAL TOWN EDUCATION BUDGET			10,032,243	10,516,386	10,948,657	432,271	4.11