



BOF – Minutes – March 27, 2025

The Board of Finance Meeting minutes of March 27, 2025.

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

Absent: Emily Vail; Janet Graaff.

Also Present: Curtis Rand; First Selectman; Chris Williams, Selectman; Katherine Kiefer, Selectman; Joseph Cleaveland, Comptroller; Stephanie Magyar, Salisbury Central School (SCS) Principal; David Valcin, Chairman of SCS Board of Education; Sue Bucceri & Crystal Ohmen, SCS Board Clerks; Emily Egan, Secretary; Charlotte Hower; members of the press and public.

1. The meeting was **called to order** at 6:01pm.
2. J. Woodard made a motion to **approve the minutes** of March 13th, 2025. M. Voldstad seconded, and the motion was approved unanimously.
3. S. Magyar presented the changes for the final Salisbury Central School Board of Education budget for fiscal year 2025-2026. The final budget is \$6,897,148; the increase change is 5.53% or a total of \$361,209. The changes include a reduction in Health Insurance (2000 SERIES – BENEFITS) due to the Anthem premium increase of 9.37% (10.5% was in the initial draft budget); the difference of -\$6,469. There were also teacher requests to add back in \$737 (5100 SERIES – LB IMPROVEMENTS) and in \$2,576 (5200 SERIES – UB IMPROVEMENTS).
4. C. Rand presented the final Board of Selectman budget for fiscal year 2025-2026. The final budget is \$9,205,102; the increase change is 6.7% or a total of \$585,530.
5. R. Cantele made a motion to accept and bring the Salisbury Central School Board of Education budget for fiscal year 2025-2026 in the amount of and not to exceed, \$6,897,148 to the public hearing on April 21, 2025. J. Woodard seconded, and the motion was approved unanimously.

J. Woodard made a motion to accept and bring the Board of Selectmen budget for fiscal year 2025-2026 in the amount of and not to exceed, \$9,205,102 to the public hearing on April 21, 2025. M. Voldstad seconded, and the motion was approved unanimously.

The public hearing will be held on April 21, 2025 at 7:30pm, immediately followed by a final budget review and vote on budgets to present to Town Budget Meeting scheduled for May 7th, 2025.

6. Other Business – None at this time.
7. Adjourn: 6:11pm

25-26 BUDGET SUMMARY FOR BOE 3/17/25

Description	25-26 BOF 3/13/25	25-26 BOF 3/27/25
Total SCS Budget Change \$	\$6,901,041	\$6,897,148
Total SCS Budget Increase Change \$	\$365,102	\$361,209
Total SCS Budget Increase Change %	5.59	5.53

Line #	Account #	Description	3/13/25 BOF	3/17/25 BOE	Difference	Reason for Change
2000 SERIES - BENEFITS						
21	2000-100	Health Insurance-Teachers	\$748,753	\$745,116	-\$3,637	Anthem premium increase of 9.37%
22	2000-110	Health Insurance-Support	\$289,508	\$286,676	-\$2,832	
					-\$6,469	
5100 SERIES - LB IMPROVEMENTS						
114	5100-230	Educational	\$0	\$737	\$737	Teacher requests added back in
5200 SERIES - UB IMPROVEMENTS						
120	5200-330	Educational	\$0	\$689	\$689	Teacher requests added back in
121	5200-340	Furniture/Fixtures	\$0	\$1,150	\$1,150	Teacher requests added back in
					\$2,576	
TOTAL BUDGET IMPACT					-\$3,893	

SALISBURY CENTRAL SCHOOL



2025-2026 DRAFT BUDGET
An Itemized Estimate of Expenditures
BOF Presentation on March 27, 2025

BOARD OF EDUCATION MEMBERS

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

Ms. Melony Brady-Shanley
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:	One permanent substitute who works 180 days at \$135/day.
Line 5: Paraeducators:	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.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2025-2026			2023-2024	2024-2025	2025-2026	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2024-25 to 2025-26	% CHANGE
<u>SERIES 1000 - EDUCATIONAL SALARIES</u>							
1	100	Certified Staff	2,526,416	2,591,052	2,829,635	238,583	
		Title One	46,957	45,000	50,000	5,000	
2	120	Extra Duty	35,698	39,604	48,514	8,910	
3	130	Substitutes	71,096	14,950	14,950	-	
4		Permanent Substitute		48,600	24,300	(24,300)	
5	140	Paraeducators	303,658	280,769	296,651	15,882	
6		Cafeteria		23,007	24,157	1,150	
7	145	Nurse	66,772	65,214	68,471	3,257	
8	150	Other: ELL/504	-	1,524	1,524	-	
9	160	Principal	145,604	155,000	161,200	6,200	
10		Principal Annuity	4,368	3,100	4,836	1,736	
11	170	Assistant Principal	117,807	122,887	126,979	4,092	
12		Assistant Principal Annuity	1,546	1,623	2,100	477	
Sub-total Educational Salaries			3,319,921	3,392,330	3,653,317	260,987	7.69
<u>SERIES 1100 - SUPPORT SALARIES</u>							
13	200	Secretarial	147,519	156,011	166,247	10,236	
14	205	Secretarial Overtime	5,798	3,910	4,106	196	
15	210	Custodians	283,213	302,069	315,934	13,865	
16	215	Custodial Overtime	3,357	5,472	5,745	273	
17	220	Board Clerk	33,598	46,215	55,966	9,751	
18	225	Board Clerk Overtime	-	2,331	2,429	98	
19	230	Computer Technician	46,568	47,393	49,771	2,378	
20	235	Computer Technician Overtime	-	-	-	-	
Sub-total Support Salaries			520,052	563,401	600,198	36,797	6.53
TOTAL 1000 SERIES			3,839,973	3,955,731	4,253,515	297,784	7.53
<u>SERIES 2000 - BENEFITS</u>							
21	100	Health Insurance-Teachers	611,138	649,369	745,116	95,747	
22	110	Health Insurance-Support	211,033	242,549	286,676	44,127	
23	120	Pensions	57,863	81,088	84,109	3,021	
		Retirement Incentive	54,000	54,000	-	(54,000)	
24	130	Life Insurance	11,469	7,295	7,295	-	
		Short Term Disability Insurance		4,658	4,665	7	
25	140	FICA & Medicare	117,316	128,944	136,220	7,276	
26	150	Tuition Reimbursement	-	5,000	5,000	-	
27	160	Unemployment	-	200	200	-	
28	170	Workers Compensation	19,440	19,443	19,443	-	
TOTAL 2000 SERIES			1,082,259	1,192,546	1,288,724	96,178	8.06

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/app use and tech support for administrative computer programs.
Line 38: Leasing Contracts: Contracts for three copiers, printer maintenance, postage meter, post office box, water coolers.
Line 39: Transportation-Contract: Contract with All-Star for 4 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: Not used at this time.
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.

3/19/2025

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2025-2026			2023-2024	2024-2025	2025-2026	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2024-25 to 2025-26	% CHANGE
<u>SERIES 3000 - PURCHASED SERVICES EDUCATIONAL</u>							
29	100	Instructional	21,084	22,509	23,137	628	
30	110	Curriculum Development/Training	32,812	23,000	25,000	2,000	
31	120	Technology Training	407	1,000	1,000	-	
32	130	Testing-Students	418	725	725	-	
33	140	Summer School	18,197	18,000	18,000	-	
34	160	Tutoring/Homebound/Outplaced	9,408	7,500	7,500	-	
<i>Sub-total Purchased Services Educational</i>			82,327	72,734	75,362	2,628	3.61
<u>SERIES 3300 - PURCHASED SERVICES SUPPORT</u>							
35	205	Medical Advisor	1,630	1,250	2,040	790	
36	220	Network Support	43,260	32,540	36,890	4,350	
37	225	Technology Contracts	63,183	61,232	64,619	3,387	
38	230	Leasing Contracts	27,242	17,718	32,410	14,692	
39	240	Transportation-Contracts	296,037	389,592	341,300	(48,292)	
40	244	Transportation-Field Trips	29,446	30,000	31,020	1,020	
41	250	Lunch Program	2,642	32,500	38,400	5,900	
42	255	Frontline	2,099	2,208	3,990	1,782	
43	270	Travel - Professional Staff	1,066	1,000	1,000	-	
44	275	Conference/Education Support Staff	800	1,000	1,000	-	
45	280	BOE Approved Programs	119	1,200	600	(600)	
46	285	Middle School Athletics & Activities Program	48,431	57,629	55,889	(1,740)	
<i>Sub-total Purchased Services Support</i>			515,956	627,869	609,158	(18,711)	(2.98)
<u>SERIES 3600 - PURCHASED SERVICES BUILDING/ADMINISTRATION</u>							
47	300	Consultant/Engineer	5,206	2,000	2,000	-	
48	301	Audit	5,000	5,000	5,000	-	
49	302	Legal Fees	4,942	5,000	3,000	(2,000)	
50	305	Cleaning	-	-	-	-	
51	310	Copier/Printer Overages	2,500	2,500	2,500	-	
52	320	Insurance - LAP	18,439	25,838	25,838	-	
53	322	Insurance-Sports	532	950	950	-	
54	330	Dues & Fees	4,592	6,300	7,880	1,580	
55	332	Classified Ads	1,117	750	750	-	
56	334	Internet	12,242	12,246	12,246	-	
57	336	Postage	711	2,000	2,000	-	
58	338	Printing	353	500	500	-	
59	340	Telephone	16,145	15,580	17,268	1,688	
60	342	Water & Sewer	7,315	7,400	8,000	600	
61	344	Maintenance Contracts	23,552	71,393	74,497	3,104	

Line 62: Oil Burners/AC Service:	Provides for the service of three boilers and all campus HVAC 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/meetings.
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 and piano tuning.

BUDGET NARRATIVE:

SERIES 4000 SUPPLIES

EDUCATIONAL

Line 71: Art:	For art supplies and materials.
Line 72: English Language InstructionL:	For school-wide English Learners program materials.
Line 73: Enrichment, Lang. Arts/MASE:	For language arts enrichment and MASE 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:	Not used at this time.
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.

3/19/2025

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2025-2026			2023-2024	2024-2025	2025-2026	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2024-25 to 2025-26	% CHANGE
62	346	Oil Burners/AC Service	9,322	9,322	9,322	-	
63	348	Heating Controls	15,955	16,897	16,897	-	
64	350	Snow Plowing	8,500	11,200	11,200	-	
65	355	Asbestos Management	-	500	500	-	
66	360	Rubbish Removal	13,992	12,387	12,387	-	
67	365	Travel-BOE	385	1,000	1,000	-	
68	370	Grounds/Landscaping	28,783	46,782	50,025	3,243	
69	375	Emergency	961	2,000	1,000	(1,000)	
70	390	Repairs - Musical Instruments	2,405	2,000	2,130	130	
Sub-total Purchased Services Building/Admin.			182,949	259,545	266,890	7,345	2.83
TOTAL 3000 SERIES			781,232	960,148	951,410	(8,738)	(0.91)
<u>SERIES 4000 - SUPPLIES-EDUCATIONAL</u>							
71	100	Art	4,111	4,200	4,200	-	
72	101	English Language Instruction	-	100	100	-	
73	102	Enrichment, Language Arts/STEM	962	1,000	1,000	-	
74	104	English Language Arts	14,991	9,350	6,350	(3,000)	
75	105	Maker Space	281	1,500	1,500	-	
76	106	Math	8,237	10,000	9,000	(1,000)	
77	108	Music	1,642	2,583	2,583	-	
78	110	Physical Education	773	865	865	-	
79	112	Science	4,535	3,200	3,200	-	
80	114	Social Studies	945	1,500	500	(1,000)	
81	116	Special Education	-	1,250	250	(1,000)	
82	118	Technology	309	900	900	-	
83	120	World Language	553	1,700	700	(1,000)	
84	122	Textbooks	249	1,500	1,000	(500)	
85	124	Library Books	6,804	7,000	7,000	-	
86	126	Magazines/Periodicals	304	-	-	-	
87	127	Learning Commons	1,300	1,300	1,300	-	
88	128	Professional Materials	440	1,500	500	(1,000)	
89	130	Special Innovative	13	1,050	525	(525)	
Sub-total Supplies-Educational			46,448	50,498	41,473	(9,025)	(17.87)
<u>SERIES 4400 - SUPPLIES-EDUCATIONAL SUPPORT</u>							
90	200	Nurse	1,753	1,700	3,100	1,400	
91	210	General Supplies/Workbooks	28,687	25,000	25,000	-	
92	215	Learning Commons	664	900	900	-	
93	220	New Technology	2,862	3,630	4,800	1,170	
94	225	Replacement Technology/Computers	35,540	33,766	20,500	(13,266)	
Sub-total Supplies-Educational Support			69,506	64,996	54,300	(10,696)	(16.46)

BUILDING/ADMINISTRATION

Line 95: Heating Fuel-Lower Building:	Contractual price based on \$ 2.75 per gallon for 7,000 gallons for the lower building (4/330 gal. tanks).
Line 96: Heating Fuel-Upper Building:	Contractual price based on \$ 2.75 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 (<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>).

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2025-2026

2023-2024

2024-2025

2025-2026

DIFFERENCE

Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2024-25 to 2025-26	% CHANGE
<u>SERIES 4600 - SUPPLIES-BUILDING/ADMINISTRATION</u>							
95	300	Heating Fuel-Lower Building	17,358	21,000	18,900	(2,100)	
96	305	Heating Fuel-Upper Building	90,185	90,000	81,000	(9,000)	
97	310	Electric-Lower Building	13,268	16,186	18,200	2,014	
98	315	Electric-Upper Building	52,874	58,846	66,680	7,834	
99	320	Propane-Non-Kitchen	1,497	1,500	1,500	-	
100	330	Custodial	55,920	12,000	12,000	-	
101	335	Maintenance	10,466	15,000	15,000	-	
102	345	Office	1,835	2,310	1,750	(560)	
103	350	BOE	2,158	1,500	1,500	-	
104	355	Graduation	1,729	1,560	1,560	-	
105	360	Meeting	2,769	3,000	3,000	-	
106	370	Code Compliance	-	50	50	-	
Sub-total Supplies-Building/Administration			250,059	222,952	221,140	(1,812)	(0.81)
TOTAL 4000 SERIES			366,013	338,446	316,913	(21,533)	(6.36)
<u>SERIES 5000 - IMPROVEMENTS SITE</u>							
107	100	New	-	-	-	-	
108	110	Replacement	-	-	-	-	
109	120	Improvement	-	-	-	-	
110	190	Repairs	4,574	5,000	5,000	-	
Sub-total Improvements Site			4,574	5,000	5,000	-	-
<u>SERIES 5100 - IMPROVEMENTS LOWER BUILDING</u>							
111	200	New	-	-	-	-	
112	210	Replacement	-	-	-	-	
113	220	Improvement	-	-	-	-	
114	230	Educational	1,791	173	737	564	
115	240	Furniture/Fixtures	1,664	295		(295)	
116	290	Repairs	7,978	4,000	4,000	-	
Sub-total Improvements Lower Building			11,433	4,468	4,737	269	6.02
<u>SERIES 5200 - IMPROVEMENTS UPPER BUILDING</u>							
117	300	New	-	-	-	-	
118	310	Replacement	-	-	-	-	
119	320	Improvement	-	-	-	-	
120	330	Educational	-	1,000	689	(311)	
121	340	Furniture/Fixtures	9,136	3,590	1,150	(2,440)	
122	390	Repairs	26,384	25,000	25,000	-	
Sub-total Improvements Upper Building			35,520	29,590	26,839	(2,751)	(9.30)
TOTAL 5000 SERIES			51,527	39,058	36,576	(2,482)	(6.35)

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.

Total: SCS Budget Total

BUDGET NARRATIVE:**SERIES 7000 REGIONAL TUITION**

Line 131: HVRHS: Expenditures for the education of our high school students. This amount is based on the previous year's enrollment.
Line 132: Pupil Services: Allocated expenditures for special education services for Salisbury.
Line 133: RSSC: Allocated expenditures for the services of the Regional Office including the Superintendent, Assistant Superintendent, Business Manager and office staff.

TOTAL TOWN EDUCATION BUDGET

3/19/2025

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2025-2026

2023-2024

2024-2025

2025-2026

DIFFERENCE

Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2024-25 to 2025-26	% CHANGE
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SERIES 6000 - RESERVES

123	100	Transfers	-	10	10	-	
124	200	Capital Reserve	50,000	50,000	50,000	-	-
TOTAL 6000 SERIES			50,000	50,010	50,010	-	-
125	1000	Salaries	3,839,973	3,955,731	4,253,515	297,784	7.53
126	2000	Benefits	1,082,259	1,192,546	1,288,724	96,178	8.06
127	3000	Purchased Services	781,232	960,148	951,410	(8,738)	(0.91)
128	4000	Supplies	366,013	338,446	316,913	(21,533)	(6.36)
129	5000	Improvements	51,527	39,058	36,576	(2,482)	(6.35)
130	6000	Reserves	50,000	50,010	50,010	-	-
Total Salisbury Central Budget			6,171,004	6,535,939	6,897,148	361,209	5.53

TOTAL SALISBURY CENTRAL SCHOOL BUDGET**6,535,939****6,897,148****361,209****5.53****SERIES 7000 - REGIONAL TUITION**

131	100	H.V.R.H.S.	2,233,158	2,390,537	2,681,850	291,313	12.19
132	200	Pupil Services	1,463,665	1,636,308	1,705,592	69,284	4.23
133	300	R.S.S.C.	365,043	381,168	393,651	12,483	3.27
TOTAL REGIONAL TUITION			4,061,866	4,408,013	4,781,093	373,080	8.46

TOTAL TOWN EDUCATION BUDGET**10,232,870****10,943,952****11,678,241****734,289****6.71**

TOWN PROPOSED BUDGET #2

TOWN OF SALISBURY

-SB- Today: 03/24/25 Page: 1

bur330w : Year to Year Comparison Summary Totals Order 12345 Total YYYY Page Accounts 011401000 to 011409499ZZZZZZZZ

Fund 011/Description	Actual'24 Expenditures	Adjusted'25 Budget	Proposed'26 Budget	Dollar Change	Perctn Change
Division 1005 SELECTMEN	118,966.00	125,915.00	125,915.00	.00	.0
Division 1008 SECRETARY	66,814.96	79,273.00	82,444.00	3,171.00	4.0
Division 1011 PROBATE	10,718.40	11,400.00	12,000.00	600.00	5.2
Division 1014 REGISTRARS	36,727.68	80,500.00	81,000.00	500.00	.6
Division 1017 BD OF FINANCE	15,527.00	16,700.00	13,950.00	2,750.00-	16.4-
Division 1020 AUDITORS	20,000.00	20,000.00	24,000.00	4,000.00	20.0
Division 1026 ASSESSOR	149,867.89	150,742.00	155,650.00	4,908.00	3.2
Division 1029 BD OF TAX REVIEW	.00	250.00	3,000.00	2,750.00	100.0
Division 1032 TAX COLLECTOR	101,685.85	110,577.00	115,850.00	5,273.00	4.7
Division 1035 TAX REFUNDS	8,077.93	100.00	100.00	.00	.0
Division 1038 ACCOUNTING	139,098.35	171,566.00	178,728.00	7,162.00	4.1
Division 1041 LEGAL FEES	47,971.00	61,000.00	71,000.00	10,000.00	16.3
Division 1043 TOWN CLERK	130,088.29	165,686.00	154,416.00	11,270.00-	6.8-
Division 1049 LAND USE	215,283.74	251,516.00	258,493.00	6,977.00	2.7
Division 1052 ZBA	.00	500.00	500.00	.00	.0
Division 1055 TOWN HALL OPERATI	108,890.61	111,200.00	123,400.00	12,200.00	10.9
Division 1056 TOWN HALL OFFICE	67,011.19	90,200.00	92,700.00	2,500.00	2.7
Division 1058 PENSION PLAN	215,981.87	289,800.00	282,000.00	7,800.00-	2.6-
Division 1060 LONGEVITY	22,668.14	30,619.00	50,000.00	19,381.00	63.3
Division 1061 FICA TAXES	167,865.22	168,200.00	185,000.00	16,800.00	9.9
Division 1064 HOSPITAL INSURANC	817,985.05	925,483.00	1,081,300.00	155,817.00	16.8
Division 1067 WORKERS COMP.	40,486.00	48,932.00	50,000.00	1,068.00	2.1
Division 1070 LIFE & DISABILITY	8,722.66	12,000.00	.00	12,000.00-	
Division 1073 UNEMPLOYMENT COMP	.00	2,000.00	2,000.00	.00	.0
Division 1080 MULT. INSURANCES	72,264.91	78,000.00	78,000.00	.00	.0
Division 1082 COUNCIL OF SMALL	1,000.00	1,000.00	1,000.00	.00	.0
Division 1083 CT CONN OF MUNICI	2,768.00	2,800.00	2,800.00	.00	.0
Division 1085 N.W.C.O.G.	3,400.00	3,400.00	3,500.00	100.00	2.9
Division 1086 NW CT RPC	.00	.00	.00	.00	
Division 1088 HOUS. RIVER COMM.	400.00	400.00	400.00	.00	.0
Division 1091 STREET LIGHTING	12,319.54	20,000.00	20,600.00	600.00	3.0
Division 1097 CONSERVATION	.00	.00	.00	.00	
Department 10 ADMINISTRATION	2,602,590.28	3,029,759.00	3,249,746.00	219,987.00	7.2
Division 2005 VOL.PENSION	44,000.00	35,000.00	25,000.00	10,000.00-	28.5-
Division 2009 EMERGENCY PREP.	2,500.00	5,250.00	5,750.00	500.00	9.5
Division 2010 LAKEVILLE HOSE CO	386,100.00	406,100.00	427,100.00	21,000.00	5.1
Division 2020 LITCHFIELD CTY DI	49,344.00	50,000.00	55,000.00	5,000.00	10.0
Division 2030 BUILDING INSPECTO	100,223.99	106,554.00	112,426.00	5,872.00	5.5
Division 2035 FIRE MARSHAL	19,645.29	38,700.00	41,000.00	2,300.00	5.9
Division 2040 POLICE PROTECTION	176,529.21	205,287.00	206,700.00	1,413.00	.6
Division 2050 CIVIL PREPAREDNES	.00	5.00	5.00	.00	.0
Division 2060 SARA	.00	5.00	5.00	.00	.0
Division 2080 DOG WARDEN	12,819.50	14,870.00	15,187.00	317.00	2.1
Division 2090 WATER PATROL	8,869.65	9,500.00	10,000.00	500.00	5.2
Department 20 PUBLIC SAFETY	800,031.64	871,271.00	898,173.00	26,902.00	3.0
Division 3010 HIGHWAY GEN MAIN	790,924.90	930,782.00	1,065,170.00	134,388.00	14.4
Division 3020 ENGINEERING	.00	4,000.00	4,000.00	.00	.0
Division 3030 SNOW & ICE REMOVA	178,864.78	264,000.00	264,000.00	.00	.0
Division 3040 HIGHWAY MATERIALS	3,565.17	5,700.00	5,700.00	.00	.0

TOWN PROPOSED BUDGET #2

TOWN OF SALISBURY

-SB- Today: 03/24/25 Page: 2

bur330w : Year to Year Comparison Summary Totals Order 12345 Total YYYY Page Accounts 011401000 to 011409499ZZZZZZZZ

Fund 011/Description	Actual '24 Expenditures	Adjusted '25 Budget	Proposed '26 Budget	Dollar Change	Percnt Change
Division 3050 TOWN GARAGE MAIN	52,084.86	55,350.00	59,700.00	4,350.00	7.8
Division 3060 ROAD WORK	607,050.63	510,329.00	510,429.00	100.00	.0
Division 3070 TREE CARE	69,477.00	65,000.00	65,000.00	.00	.0
Division 3071 BLASTING	.00	.00	.00	.00	
Division 3080 PAINT BUILDING	.00	.00	.00	.00	
Division 3090 SAND & SALT SHED	.00	.00	.00	.00	
Department 30 HIGHWAYS	1,701,967.34	1,835,161.00	1,973,999.00	138,838.00	7.5
Division 4010 TRANSFER STATION	413,850.00	452,736.00	474,125.00	21,389.00	4.7
Division 4030 RECYCLING COORDIN	5,234.59	3,000.00	3,000.00	.00	.0
Department 40 SANITATION	419,084.59	455,736.00	477,125.00	21,389.00	4.6
Division 4380 *****	.00	.00	.00	.00	
Department 43 UNREAL G/L	.00	.00	.00	.00	
Division 5010 S.V.N.A.	114,311.00	114,300.00	114,300.00	.00	.0
Division 5020 MENTAL HEALTH	19,576.00	21,576.00	22,300.00	724.00	3.3
Division 5030 N.W.R.M.H.	543.00	550.00	600.00	50.00	9.0
Division 5040 T.A.H.D. SCREENIN	22,534.00	22,534.00	23,235.00	701.00	3.1
Division 5060 SENIOR SERVICES	40,910.43	50,406.00	56,010.00	5,604.00	11.1
Division 5070 DRUG & ALCOHOL TE	.00	500.00	500.00	.00	.0
Department 50 HEALTH	197,874.43	209,866.00	216,945.00	7,079.00	3.3
Division 6010 YOUTH SERVICE BUR	14,680.00	17,000.00	17,000.00	.00	.0
Division 6015 SUMMER YOUTH WORK	15,000.00	15,000.00	15,000.00	.00	.0
Division 6020 GENERAL ASSISTANC	39,878.94	42,966.00	45,878.00	2,912.00	6.7
Division 6022 SUSAN B. ANTHONY	2,230.00	2,230.00	2,230.00	.00	.0
Division 6025 WOMENS SUPP. SER.	3,000.00	3,000.00	3,500.00	500.00	16.6
Division 6035 MISC. NON-PROFITS	.00	.00	.00	.00	
Division 6040 N.W. TRAN. DIST.	2,152.00	1,600.00	711.00	889.00-	55.5-
Division 6060 HOUS. DAY CARE	41,667.00	41,667.00	41,667.00	.00	.0
Division 6070 GEER ADULT DAY CE	15,950.00	16,300.00	16,300.00	.00	.0
Division 6080 CHORE	6,000.00	10,000.00	12,000.00	2,000.00	20.0
Division 6085 ARTGARAGE	.00	.00	500.00	500.00	
Division 6090 HOUS VALLEY ASSOC	300.00	300.00	300.00	.00	.0
Division 6095 NW CT REG. HOUSIN	250.00	250.00	250.00	.00	.0
Division 6097 HOUSING COMMISSIO	49,582.80	50,000.00	65,000.00	15,000.00	30.0
Department 60 COMMUNITY SERVICE	190,690.74	200,313.00	220,336.00	20,023.00	10.0
Division 7010 SCOVILLE LIBRARY	183,771.00	183,771.00	200,000.00	16,229.00	8.8
Division 7025 LAKE MANAGEMENT	133,741.14	125,000.00	180,000.00	55,000.00	44.0
Division 7040 BALL FIELD	38,542.64	38,850.00	41,500.00	2,650.00	6.8
Division 7050 RECREATION	134,576.13	157,930.00	164,355.00	6,425.00	4.0
Division 7060 TOWN GROVE WTR FT	331,203.63	346,515.00	389,523.00	43,008.00	12.4
Division 7070 SENIOR CENTER	27,336.80	41,000.00	45,500.00	4,500.00	10.9
Division 7090 CHRISTMAS LIGHTS	2,500.00	3,000.00	3,000.00	.00	.0
Division 7095 MEMORIAL DAY	5,503.68	10,000.00	12,000.00	2,000.00	20.0
Department 70 RECREATION	857,175.02	906,066.00	1,035,878.00	129,812.00	14.3
Division 8010 GENERAL OBLIGATIO	600,000.00	625,000.00	625,000.00	.00	.0
Department 80 GENERAL OBLIGATIO	600,000.00	625,000.00	625,000.00	.00	.0

TOWN PROPOSED BUDGET #2

TOWN OF SALISBURY

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bur330w : Year to Year Comparison Summary Totals Order 12345 Total YYYYY Page Accounts 011401000 to 011409499ZZZZZZZZZZ

Fund 011/Description	Actual '24 Expenditures	Adjusted '25 Budget	Proposed '26 Budget	Dollar Change	Percnt Change
Division 8510 CEMETERIES	2,172.24	2,000.00	3,000.00	1,000.00	50.0
Division 8515 HISTORIC DIS. COM	5,066.36	6,400.00	6,400.00	.00	.0
Division 8520 SUNDRIES	4,669.97	6,000.00	6,500.00	500.00	8.3
Division 8530 COMMUNITY INFORMA	3,325.16	5,000.00	5,000.00	.00	.0
Division 8540 MUNICIPAL DEVELOP	17,027.00	25,000.00	25,000.00	.00	.0
Department 85 MISCELLANEOUS	32,260.73	44,400.00	45,900.00	1,500.00	3.3
Division 8640 RAILROAD STATION	13,408.37	10,000.00	10,000.00	.00	.0
Department 86 OTHER	13,408.37	10,000.00	10,000.00	.00	.0
Division 9010 HIGHWAY EQUIPMENT	220,000.00	235,000.00	250,000.00	15,000.00	6.3
Division 9030 BRIDGE REPAIRS	10,000.00	15,000.00	15,000.00	.00	.0
Division 9050 MUNICIPAL BUILD MA	65,000.00	65,000.00	65,000.00	.00	.0
Division 9070 CAPITAL OTHER	63,000.00	80,000.00	85,000.00	5,000.00	6.2
Department 90 CAPITAL	358,000.00	395,000.00	415,000.00	20,000.00	5.0
Division 9210 OTHER	35,623.12	37,000.00	37,000.00	.00	.0
Department 92 OTHER	35,623.12	37,000.00	37,000.00	.00	.0
Budget Section 0 OPEN	7,808,706.26	8,619,572.00	9,205,102.00	585,530.00	6.7
General Ledger 4 Expense	7,808,706.26	8,619,572.00	9,205,102.00	585,530.00	6.7
Fund 011 GENERAL FUND	7,808,706.26	8,619,572.00	9,205,102.00	585,530.00	6.7
Total All	7,808,706.26	8,619,572.00	9,205,102.00	585,530.00	6.7