

SALISBURY CENTRAL SCHOOL



2026-2027 BUDGET
An Itemized Estimate of Expenditures
For Presentation to the BOF on March 26, 2026

BOARD OF EDUCATION MEMBERS

Mr. David Valcin, Chair
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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 4100 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. \$135/day for certified and \$111/day for non-certified.
Line 4: Permanent Subs:	Permanent substitutes (1.5) who work 180 days at \$140/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: Finance/Admin Specialist:	Salary for 1 full-time board clerk. This includes holiday pay.
Line 18: Finance/Admin 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 4200 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.

3/19/2026

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027			2024-2025	2025-2026	2026-2027	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
<u>SERIES 4100 - EDUCATIONAL SALARIES</u>							
1	100	Certified Staff	2,679,992	2,829,635	2,901,821	72,186	
		Title One	94,380	50,000	75,000	25,000	
2	120	Extra Duty	44,957	48,514	48,534	20	
3	130	Substitutes	106,848	14,950	20,250	5,300	
4		Permanent Substitute		24,300	37,800	13,500	
5	140	Paraeducators	282,600	296,651	306,131	9,480	
6		Cafeteria		24,157	24,883	726	
7	145	Nurse	67,150	68,471	73,807	5,336	
8	150	Other: ELL/504	-	1,524	1,524	-	
9	160	Principal	159,650	161,200	167,648	6,448	
10		Principal Annuity		4,836	6,706	1,870	
11	170	Assistant Principal	124,510	126,979	130,611	3,632	
12		Assistant Principal Annuity		2,100	2,169	69	
<i>Sub-total Educational Salaries</i>			3,560,087	3,653,317	3,796,884	143,567	3.93
<u>SERIES 4110 - SUPPORT SALARIES</u>							
13	200	Secretarial	158,542	166,247	171,179	4,932	
14	205	Secretarial Overtime	10,425	4,106	4,230	124	
15	210	Custodians	299,431	315,934	325,291	9,357	
16	215	Custodial Overtime	6,247	5,745	5,918	173	
17	220	Finance/Admin. Specialist	46,215	55,966	57,921	1,955	
18	225	Finance/Admin. Specialist Overtime	8,488	2,429	2,499	70	
19	230	Computer Technician	49,488	49,771	51,247	1,476	
20	235	Computer Technician Overtime	61	-	-	-	
<i>Sub-total Support Salaries</i>			578,897	600,198	618,285	18,087	3.01
TOTAL 4100 SERIES			4,138,984	4,253,515	4,415,169	161,654	3.80
<u>SERIES 4200 - BENEFITS</u>							
21	100	Health Insurance-Teachers	629,787	745,116	850,727	105,611	
22	110	Health Insurance-Support	216,187	286,676	249,500	(37,176)	
23	120	Pensions	129,871	84,109	87,935	3,826	
24	130	Life Insurance	10,723	7,295	7,812	517	
		Short Term Disability Insurance		4,665	4,665	(0)	
25	140	FICA & Medicare	125,912	136,220	144,889	8,669	
26	150	Tuition Reimbursement	-	5,000	10,000	5,000	
27	160	Unemployment	194	200	200	-	
28	170	Workers Compensation	19,440	19,443	19,443	-	
TOTAL 4200 SERIES			1,132,114	1,288,724	1,375,169	86,445	6.71

BUDGET NARRATIVE:**SERIES 4300 PURCHASED SERVICES****EDUCATIONAL**

- Line 29: Instructional: School-wide programs, Nature's Classroom & Washington DC chaperones and BOE contribution towards NC & DC.
- 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/Outplaced: 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 four 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: Prof. Training- 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 Services: 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: Copier/Printer Overages: Provides for contracted per page overage charges for three copiers and printer fleet.
- Line 51: 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 52: Insurance-Sports: This is an additional rider that provides coverage for Salisbury's inter-school athletes attending HVRHS.
- Line 53: Dues and Fees: Quarterly monitoring of Sec. 125 for staff as well as membership fees/dues for a variety of professional organizations.
- Line 54: Classified Ads: Job postings, Veterans Day ad, RFPs and legal notices as required by law.
- Line 55: Internet: Provides for web hosting, school-wide internet access through CEN and one-time email migration expense.
- Line 56: Postage: Stamps, stamped envelopes, postage for postal meter and mailing of packages.
- Line 57: Printing: Printing of checks for BOE, lunch and student activity accounts as well as bus slips & other printing needs.
- Line 58: Telephone: Monthly telephone charges.
- Line 59: Water & Sewer: Aquarian water and SWPCA.
- Line 60: Maintenance Contracts: Gym, kitchen, generators, security & fire alarms, fire extinguishers, elevator, sprinklers, exterminator, fire pump, telephone system, bells system, door locks, backflow preventers, boiler inspections, fuel tank inspections and utility vehicle service.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027			2024-2025	2025-2026	2026-2027	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
<u>SERIES 4300 - PURCHASED SERVICES EDUCATIONAL</u>							
29	100	Instructional	20,299	23,137	33,692	10,555	
30	110	Curriculum & Development/Training	13,611	25,000	15,000	(10,000)	
31	120	Technology Training	-	1,000	1,000	-	
32	130	Testing-Students	302	725	725	-	
33	140	Summer School	6,905	18,000	11,164	(6,836)	
34	160	Tutoring/Homebound/Outplaced	6,264	7,500	7,500	-	
<i>Sub-total Purchased Services Educational</i>			47,381	75,362	69,081	(6,281)	(8.33)
<u>SERIES 4330 - PURCHASED SERVICES SUPPORT</u>							
35	205	Medical Advisor	2,000	2,040	2,040	-	
36	220	Network Support	31,980	36,890	42,493	5,603	
37	225	Technology Contracts	67,308	64,619	75,214	10,595	
38	230	Leasing Contracts	25,034	32,410	35,910	3,500	
39	240	Transportation Contract	319,532	341,300	360,213	18,913	
40	244	Transportation-Field Trips	30,860	31,020	32,346	1,326	
41	250	Lunch Program	6,886	38,400	38,000	(400)	
42	255	Frontline	3,730	3,990	3,990	-	
43	270	Travel - Professional Staff	700	1,000	1,000	-	
44	275	Professional Training - Support Staff	644	1,000	1,000	-	
45	280	BOE Approved Programs	1,462	600	1,200	600	
46	285	Middle School Athletics & Activities Program	59,555	55,889	73,198	17,309	
<i>Sub-total Purchased Services Support</i>			553,029	609,158	666,604	57,446	9.43
<u>SERIES 4360 - PURCHASED SERVICES BUILDING/ADMINISTRATION</u>							
47	300	Consultant/Engineer	619	2,000	2,000	-	
48	301	Audit Services	5,000	5,000	5,000	-	
49	302	Legal Fees	1,743	3,000	3,000	-	
50	310	Copier/Printer Overages	4,379	2,500	2,500	-	
51	320	Insurance - LAP	19,188	25,838	18,164	(7,674)	
52	322	Insurance-Sports	594	950	950	-	
53	330	Dues & Fees	5,094	7,880	8,096	216	
54	332	Classified Ads	847	750	750	-	
55	334	Internet	9,668	12,246	13,992	1,746	
56	336	Postage	1,453	2,000	2,000	-	
57	338	Printing	439	500	500	-	
58	340	Telephone	17,020	17,268	17,400	132	
59	342	Water & Sewer	7,083	8,000	8,000	-	
60	344	Maintenance Contracts	44,907	74,497	85,749	11,252	

Line 61: Oil Burners/AC Service:	Provides for the service of three boilers and all campus HVAC units.
Line 62: Heating Controls:	Contractual maintenance and service for heating & air conditioning controls. The fee includes both buildings.
Line 63: Snow Plowing:	Snow removal and plowing of campus, except areas around buildings which are the responsibility of the custodians.
Line 64: Asbestos Management:	Annual inspections and comprehensive inspection every three years (due in 2027-28).
Line 65: Rubbish Removal:	Contractual removal of rubbish and recycling plus summer dumpster.
Line 66: Travel-BOE:	Travel expenses for board members to attend board related conferences/meetings.
Line 67: 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 68: Emergency:	Unexpected and non-budgeted situations.
Line 69: Misc. Purchased Services:	For purchased services not included elsewhere in the budget.
Line 70: Repairs-Musical Instruments:	Provides for piano tuning and repairs to school owned musical instruments used by students.

BUDGET NARRATIVE:

SERIES 4400 SUPPLIES

EDUCATIONAL

Line 71: Art:	For art supplies and materials.
Line 72: SEL (Social Emotional Learning):	For school-wide Social Emotional Learning materials.
Line 73: English Language Arts:	For K-4 English language arts materials.
Line 74: English Language Instruction:	For school-wide English Learners program materials.
Line 75: Enrichment (LAE/MASE):	For language arts and math enrichment program materials.
Line 76: Humanities:	For 5-8 Humanities materials.
Line 77: Learning Commons Bks (ES/MS):	For school-wide Learning Commons books.
Line 78: Learning Commons Books (MS):	Included in line 77.
Line 79: Maker Space:	For school-wide maker space materials.
Line 80: Math:	For school-wide math materials.
Line 81: Music:	For general music, band and chorus materials.
Line 82: Physical Education:	For school-wide physical education materials.
Line 83: Professional Materials:	For subscriptions and the purchase of professional materials used by the staff.
Line 84: Science:	For school-wide science materials.
Line 85: Social Studies:	For school-wide social studies materials.
Line 86: Special Education:	Provides supplies for students or programs exclusively used by special education which are not covered by Pupil Services.
Line 87: Special & Innovative:	Provides money to help start programs or to hold programs that have not been included elsewhere in the budget.
Line 88: Technology:	For school-wide technology related materials.
Line 89: Textbooks:	Replacement and supplemental textbooks in all subject areas and all grades.
Line 90: World Language:	For school-wide world language materials.

SUPPORT

Line 91: Nurse:	For medical and health related supplies.
Line 92: General Supplies:	For all school-wide consumable classroom/program supplies, including copier paper.
Line 93: Learning Commons	For supplies related to maintaining the learning commons such as book tape, re-binding materials, and processing.
Line 94: New Technology:	For new technology hardware.
Line 95: Replacement Technology.:	Replacement of obsolete computers and technology equipment.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027			2024-2025	2025-2026	2026-2027	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
61	346	Oil Burners/AC Service	9,322	9,322	9,322	-	
62	348	Heating Controls	16,889	16,897	20,844	3,947	
63	350	Snow Plowing	11,200	11,200	11,200	-	
64	355	Asbestos Management	4,950	500	500	-	
65	360	Rubbish Removal	13,092	12,387	13,100	713	
66	365	Travel-BOE	384	1,000	1,000	-	
67	370	Grounds/Landscaping	43,754	50,025	54,786	4,761	
68	375	Emergency	-	1,000	1,000	-	
69	380	Miscellaneous Purchased Services	1,714				
70	390	Repairs - Musical Instruments	2,390	2,130	2,130	-	
Sub-total Purchased Services Building/Admin.			221,729	266,890	281,983	15,093	5.66
TOTAL 4300 SERIES			822,139	951,410	1,017,668	66,258	6.96
<u>SERIES 4400 - SUPPLIES-EDUCATIONAL</u>							
71	100	Art	4,026	4,200	4,200	-	
72	102	SEL (Social Emotional Learning)			200	200	
73	104	English Language Arts	5,786	6,350	6,350	-	
74	106	English Language Instruction	-	100	100	-	
75	108	Enrichment (LAE/MASE)	144	1,000	1,200	200	
76	110	Humanities	0	0	1,000	1,000	
77	112	Learning Commons Books-ES & MS	7,043	7,000	8,300	1,300	
78	114	Learning Commons Books - MS	635	1,300	-	(1,300)	
79	116	Maker Space	1,531	1,500	1,500	-	
80	118	Math	7,710	9,000	9,000	-	
81	120	Music	3,176	2,583	3,083	500	
82	122	Physical Education	865	865	865	-	
83	124	Professional Materials	135	500	500	-	
84	126	Science	2,740	3,200	3,200	-	
85	128	Social Studies	462	500	500	-	
86	130	Special Education	127	250	250	-	
87	132	Special & Innovative	-	525	525	-	
88	134	Technology	1,056	900	1,200	300	
89	136	Textbooks	1,998	1,000	1,000	-	
90	138	World Language	267	700	700	-	
Sub-total Supplies-Educational			37,701	41,473	43,673	2,200	5.30
<u>SERIES 4440 - SUPPLIES-EDUCATIONAL SUPPORT</u>							
91	200	Nurse	2,284	3,100	3,100	-	
92	210	General Supplies	22,231	25,000	25,000	-	
93	215	Learning Commons	947	900	900	-	
94	220	New Technology	5,305	4,800	2,000	(2,800)	
95	225	Replacement Technology	34,955	20,500	20,264	(236)	
Sub-total Supplies-Educational Support			65,722	54,300	51,264	(3,036)	(5.59)

BUILDING/ADMINISTRATION

Line 96: Heating Oil-Lower Building:	Contractual price based on \$ 2.70 per gallon for 7,000 gallons for the lower building (4/330 gal. tanks).
Line 97: Heating Oil-Upper Building:	Contractual price based on \$ 2.70 per gallon for 30,000 gallons for the upper building (2/10,000 gal. tanks).
Line 98: Electric-Lower Building:	Provides for lower building electricity. Includes usage and delivery charges.
Line 99: Electric-Upper Building:	Provides for electricity for the upper building plus two outside storage areas. Includes usage and delivery charges.
Line 100: Propane-Garage/Shed:	Propane to heat a storage shed and maintenance garage.
Line 101: Custodial:	Supplies & equipment needed to keep the facility clean.
Line 102: Maintenance:	Supplies & equipment needed to maintain the facility.
Line 103: Safety/Security:	Supplies & equipment needed to maintain school safety/security.
Line 104: Office:	Supplies for general office and administrative use.
Line 105: BOE:	Supplies associated with Board of Education activities.
Line 106: Graduation:	Diplomas and covers, awards, award certificate paper, program paper, flowers and arrangements for graduation.
Line 107: Meeting:	Provides for the expenses associated with meetings and community programs.
Line 108: Code Compliance:	Fees to assure building compliance with local and state codes.

BUDGET NARRATIVE:

SERIES 4500 IMPROVEMENTS

SITE

Line 109: New:	Provides for the purchase of new site equipment .
Line 110: Replacement:	Provides for the purchase of replacement site equipment.
Line 111: Repairs:	Provides for site repairs (<i>Allowance \$5,000</i>).

LOWER BUILDING

Line 112: New:	Provides for the purchase of new lower building equipment.
Line 113: Replacement:	Provides for the purchase of replacement lower building equipment.
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: Educational:	Provides for the purchase of educational equipment for the upper building.
Line 120: Furniture/Fixtures:	Provides for the purchase of furniture/fixtures for the upper building.
Line 121: Repairs:	Provides for repairs in the upper building (<i>Allowance \$25,000</i>).

3/19/2026

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027			2024-2025	2025-2026	2026-2027	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
<u>SERIES 4460 - SUPPLIES-BUILDING/ADMINISTRATION</u>							
96	300	Heating Oil-Lower Building	14,627	18,900	18,900	-	
97	305	Heating Oil-Upper Building	96,175	81,000	81,000	-	
98	310	Electric-Lower Building	16,436	18,200	18,200	-	
99	315	Electric-Upper Building	68,866	66,680	66,680	-	
100	320	Propane-Garage/Shed	2,044	1,500	2,000	500	
101	330	Custodial	30,254	12,000	12,000	-	
102	335	Maintenance	13,583	15,000	15,000	-	
103	340	Safety/Security			500	500	
104	345	Office	1,766	1,750	1,750	-	
105	350	BOE	2,205	1,500	1,500	-	
106	355	Graduation	1,438	1,560	1,625	65	
107	360	Meetings	2,303	3,000	3,000	-	
108	370	Code Compliance	-	50	50	-	
<i>Sub-total Supplies-Building/Administration</i>			249,697	221,140	222,205	1,065	0.48
TOTAL 4400 SERIES			353,120	316,913	317,142	229	0.07
<u>SERIES 4500 - IMPROVEMENTS SITE</u>							
109	100	New	-	-	-	-	
110	110	Replacement	-	-	-	-	
111	190	Repairs	470	5,000	5,000	-	
<i>Sub-total Improvements Site</i>			470	5,000	5,000	-	-
<u>SERIES 4510 - IMPROVEMENTS LOWER BUILDING</u>							
112	200	New	-	-	-	-	
113	210	Replacement	-	-	-	-	
114	230	Educational	150	737	-	(737)	
115	240	Furniture/Fixtures	310	-	160	160	
116	290	Repairs	12,750	4,000	4,000	-	
<i>Sub-total Improvements Lower Building</i>			13,210	4,737	4,160	(577)	(12.18)
<u>SERIES 4520 - IMPROVEMENTS UPPER BUILDING</u>							
117	300	New	-	-	-	-	
118	310	Replacement	-	-	-	-	
119	330	Educational	913	689	325	(364)	
120	340	Furniture/Fixtures	6,137	1,150	3,872	2,722	
121	390	Repairs	53,965	25,000	25,000	-	
<i>Sub-total Improvements Upper Building</i>			61,015	26,839	29,197	2,358	8.79
TOTAL 4500 SERIES			74,695	36,576	38,357	1,781	4.87

BUDGET NARRATIVE:

SERIES 4600 RESERVES

Line 122: Transfers: This line is provided as mandated by state accounting practices.
Line 123: Capital Reserve: An annual reserve for future capital projects.

BUDGET SUMMARY

Line 124: 4100 Salaries: From page one.
Line 125: 4200 Benefits: From page one.
Line 126: 4300 Purchased Services: From pages two and three.
Line 127: 4400 Supplies: From pages three and four.
Line 128: 4500 Improvements: From page four.
Line 129: 4600 Reserves: From page five.

Total: SCS Budget Total

BUDGET NARRATIVE:

SERIES 4700 REGIONAL TUITION

Line 130: HVRHS: Expenditures for the education of our high school students. This amount is based on the previous year's enrollment.
Line 131: Pupil Services: Allocated expenditures for special education services for Salisbury.
Line 132: RSSC: Allocated expenditures for the services of the Regional Office including the Superintendent, Assistant Superintendent, Business Manager and office staff.

TOTAL TOWN EDUCATION BUDGET

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2026-2027

Line #	Code	Series Description	2024-2025	2025-2026	2026-2027	DIFFERENCE	
			ACTUALS	BUDGET	PROPOSED BUDGET	2025-26 to 2026-27	% CHANGE
<u>SERIES 4600 - RESERVES</u>							
122	100	Transfers	-	10	10	-	
123	200	Capital Reserve	-	50,000	50,000	-	-
TOTAL 4600 SERIES			-	50,010	50,010	-	-
124	4100	Salaries	4,138,984	4,253,515	4,415,169	161,654	3.80
125	4200	Benefits	1,132,114	1,288,724	1,375,169	86,445	6.71
126	4300	Purchased Services	822,139	951,410	1,017,668	66,258	6.96
127	4400	Supplies	353,120	316,913	317,142	229	0.07
128	4500	Improvements	74,695	36,576	38,357	1,781	4.87
129	4600	Reserves	-	50,010	50,010	-	-
Total Salisbury Central Budget			6,521,052	6,897,148	7,213,515	316,367	4.59
TOTAL SALISBURY CENTRAL SCHOOL BUDGET				6,897,148	7,213,515	316,367	4.59
<u>SERIES 4700 - REGIONAL TUITION</u>							
130	100	H.V.R.H.S.	2,390,537	2,681,850	2,629,587	(52,263)	(1.95)
131	200	Pupil Services	1,636,308	1,705,592	1,784,565	78,973	4.63
132	300	R.S.S.C.	381,168	393,651	427,063	33,412	8.49
TOTAL REGIONAL TUITION			4,408,013	4,781,093	4,841,215	60,122	1.26
TOTAL TOWN EDUCATION BUDGET			10,929,064	11,678,241	12,054,730	376,489	3.22