

# ***SALISBURY CENTRAL SCHOOL***



**2015-2016 BUDGET**

**Approved**

**May 13, 2015**

## BOARD OF EDUCATION MEMBERS

Claude Rolo, Chairman  
David Bayersdorfer, Vice Chairman  
Jeff Lloyd, Secretary  
Stephanie Thomas  
Beth Vernali  
Emily Egan  
Keith Moon

Patricia Chamberlain  
Superintendent of Schools

Mrs. Lisa B. Carter  
Principal

**BUDGET NARRATIVE:****SERIES 1000 SALARIES****EDUCATIONAL**

|                            |   |
|----------------------------|---|
| Line 1: Certified Staff:   | All certified staff   |
| Title One:                 | This is for our remedial reading instructor. The cost is partially offset by state and Federal funds.   |
| Line 2: Coaching:          | 2 soccer, 2 basketball and 2 softball/baseball coaches. Contractual stipends. FICA in line 23 below.  |
| Line 3: Extra Duty:        | Assigned advisor duties. Contractual stipends. (Data Coor., Curriculum Coor., Music Coor., K-5 and MS Coor., Yearbook and Student Council Advisors, Washington DC trip and Nature's Classroom chaperones.) FICA in line 23 below. |
| Line 4: Substitutes:       | Substitute teachers in case of a teacher absence. \$90/day for certified and \$85/day for non-certified.  |
| Line 5: Permanent Sub:     | Permanent substitute who works 180 days at \$95/day.  |
| Line 6: Paraprofessionals: | Salaries of 2 full-time and 7 part-time assistants working in the library, classrooms and cafeteria. Includes vacation, holiday and longevity pay.  |
| Line 7: 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 8: Principal:         |   |
| Line 9: Principal Annuity: |   |

**SUPPORT**

|                                |   |
|--------------------------------|---|
| Line 10: Secretarial:          | This line contains salaries for 2 full-time secretaries. This includes vacation, holiday and longevity pay.                       |
| Line 11: Secretarial Overtime: | An estimate for secretarial overtime.   |
| Line 12: Custodians:           | Salaries for 4 full-time custodians, sub custodians and part-time summer help. This includes vacation, holiday and longevity pay. |
| Line 13: Custodial Overtime:   | An estimate for custodial overtime.   |
| Line 14: Board Clerk:          | Salary for 1 full-time secretary/board clerk. This includes vacation, holiday and longevity pay.                                  |
| Line 15: Board Clerk Overtime: | An estimate for board clerk overtime.   |
| Line 16: Computer Technicians: | Salary for one computer technician. This includes holiday and longevity pay.  |
| Line 17: Comp. Tech. Overtime: | An estimate for computer technician overtime.   |

**BUDGET NARRATIVE:****SERIES 2000 BENEFITS**

|                                     |   |
|-------------------------------------|---|
| Line 18: Health Insurance-Teachers: | Coverage for all full-time certified staff adjusted for employee cost shares. Includes BOE H.S.A. contributions.  |
| Line 19: Health Insurance-Support:  | Coverage for all full-time non-certified staff adjusted for employee cost shares. Includes BOE H.S.A. contributions.  |
| Line 20: Pensions:                  | Board's contribution to Town's pension plan for non-certified staff.  |
| Line 21: Retirement Incentive:      | Stipends for two early retirees. Year two of three.   |
| Line 22: Life Insurance:            | Term life insurance for full-time staff.  |
| Disability Insurance:               | Short-term disability insurance for eligible staff.   |
| Line 23: FICA & Medicare:           | Contributions for eligible staff.   |
| Line 24: Tuition Reimbursement:     | Contractual obligation to assist with payment for certified staff graduate courses and professional learning enrichment for educators on the Master's schedule or higher. |
| Line 25: Unemployment:              | Estimate for potential unemployment compensation exposure.  |
| Line 26: Workers Compensation:      | Formula based insurance payment for work related injuries.  |

**SALISBURY CENTRAL SCHOOL  
BUDGET**

| BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2015-16 |      |                              | 2013-14          | 2014-15          | 2015-16          | DIFFERENCE         |               |
|--|------|------------------------------|------------------|------------------|------------------|--------------------|---------------|
| Line #   | Code | Series Description           | ACTUALS          | BUDGET           | PROPOSED BUDGET  | 2014-15 TO 2015-16 | % CHANGE      |
| <b><u>SERIES 1000 - EDUCATIONAL SALARIES</u></b>     |      |                              |                  |                  |                  |                    |               |
| 1  | 100  | Certified Staff              | 2,206,788        | 2,206,616        | 2,245,175        | 38,559             |               |
|  |      | Title One                    | 13,000           | 28,826           | 33,826           | 5,000              |               |
| 2  | 110  | Coaching                     | 10,610           | 10,846           | 11,082           | 236                |               |
| 3  | 120  | Extra Duty                   | 15,097           | 15,271           | 16,451           | 1,180              |               |
| 4  | 130  | Substitutes                  | 70,528           | 16,000           | 16,800           | 800                |               |
| 5  |      | Permanent Substitute         |                  | 16,200           | 17,100           | 900                |               |
| 6  | 140  | Paraprofessionals            | 137,762          | 139,529          | 150,082          | 10,553             |               |
| 7  | 150  | Other: ELL/504               | -                | 500              | 500              | -                  |               |
| 8  | 160  | Principal                    | 108,500          | 111,755          | 115,108          | 3,353              |               |
| 9  |      | Principal Annuity            | -                | 3,000            | 3,453            | 453                |               |
| <b><i>Sub-total Educational Salaries</i></b>         |      |                              | <b>2,562,285</b> | <b>2,548,543</b> | <b>2,609,577</b> | <b>61,034</b>      | <b>2.39</b>   |
| <b><u>SERIES 1100 - SUPPORT SALARIES</u></b>         |      |                              |                  |                  |                  |                    |               |
| 10   | 200  | Secretarial                  | 77,642           | 79,781           | 80,095           | 314                |               |
| 11   | 205  | Secretarial Overtime         | 1,394            | 1,364            | 2,098            | 734                |               |
| 12   | 210  | Custodians                   | 214,009          | 216,765          | 220,098          | 3,333              |               |
| 13   | 215  | Custodial Overtime           | 3,174            | 4,058            | 3,879            | (179)              |               |
| 14   | 220  | Board Clerk                  | 51,097           | 51,904           | 53,294           | 1,390              |               |
| 15   | 225  | Board Clerk Overtime         | 1,549            | 2,038            | 2,079            | 41                 |               |
| 16   | 230  | Computer Technicians         | 34,325           | 35,219           | 36,155           | 936                |               |
| 17   | 235  | Computer Technician Overtime | -                | -                | -                | -                  |               |
| <b><i>Sub-total Support Salaries</i></b>             |      |                              | <b>383,190</b>   | <b>391,129</b>   | <b>397,698</b>   | <b>6,569</b>       | <b>1.68</b>   |
| <b>TOTAL 1000 SERIES</b>                             |      |                              | <b>2,945,475</b> | <b>2,939,672</b> | <b>3,007,275</b> | <b>67,603</b>      | <b>2.30</b>   |
| <b><u>SERIES 2000 - BENEFITS</u></b>                 |      |                              |                  |                  |                  |                    |               |
| 18   | 100  | Health Insurance-Teachers    | 402,858          | 526,215          | 498,126          | (28,089)           |               |
| 19   | 110  | Health Insurance-Support     | 112,343          | 152,753          | 187,708          | 34,955             |               |
| 20   | 120  | Pensions                     | 23,561           | 48,369           | 47,982           | (387)              |               |
| 21   |      | Retirement Incentive         | -                | 30,000           | 30,000           | -                  |               |
| 22   | 130  | Life Insurance               | 9,269            | 5,918            | 5,922            | 4                  |               |
|  |      | Disability Insurance         |                  | 3,612            | 3,269            | (343)              |               |
| 23   | 140  | FICA & Medicare              | 75,012           | 79,705           | 83,800           | 4,095              |               |
| 24   | 150  | Tuition Reimbursement        | 3,134            | 8,000            | 8,000            | -                  |               |
| 25   | 160  | Unemployment                 | 19               | 30,360           | 1,500            | (28,860)           |               |
| 26   | 170  | Workers Compensation         | 16,242           | 17,642           | 17,642           | -                  |               |
| <b>TOTAL 2000 SERIES</b>                             |      |                              | <b>642,438</b>   | <b>902,574</b>   | <b>883,949</b>   | <b>(18,625)</b>    | <b>(2.06)</b> |

**BUDGET NARRATIVE:****SERIES 3000 PURCHASED SERVICES****EDUCATIONAL**

- Line 27: Instructional: School-wide programs, Nature's Classroom, Washington DC chaperones, drug education (DARE).  
Line 28: Curriculum Dev./Training: Curriculum training for professional staff.  
Line 29: Technology Training: Technology training for professional staff.  
Line 30: Testing-Students: Purchase of materials and scoring for required student testing.  
Line 31: Tuition-Summer School: Staffing and supplies for K-5 remedial summer school program held at SCS. (Replaces regional program.)  
Line 32: 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 33: Nurse Services: Contract with SVNA for the school nurse.  
Line 34: Medical Advisor: Required to oversee the school's medical needs.  
Line 35: Referee/Interscholar: Provides for the hiring of athletic officials.  
Line 36: Network Support: Contractual obligation for maintenance and administration of the computer network.  
Line 37: Technology Contracts: Site licenses for software use, tech support for administrative computer programs plus printer maintenance contract.  
Line 38: Leasing Contracts: Contracts for three copiers, postage meter, post office box, floor cleaner and propane tanks.  
Line 39: Transportation-Contract: Contract with All-Star for 6 buses plus fuel (16,000 gals. @ \$2.55/gal.) for those buses. Includes Oliver Wolcott Tech bus.  
Line 40: Transportation-Field Trips: Curriculum based field trips for all grades, including Nature's Classroom and Washington, DC trip.  
Line 41: Transportation-Athletics: Round trip costs for all away sports competitions.  
Line 42: Lunch Program: Provides for estimated cost overages related to the lunch program.  
Line 43: AESOP: A region-wide software system that contacts potential substitutes when needed.  
Line 44: In-House AESOP Support: Provides for in-building support for the AESOP system – Not used at this time.  
Line 45: Travel-Professional Staff: Travel expenses between schools throughout Region One and to out-of-district conferences and curriculum training.  
Line 46: Conf./Ed. Support Staff: Professional training for support staff.  
Line 47: BOE Approved Programs: Provides for specialized educational programs that are approved by the BOE that are not previously budgeted for.  
Line 48: Repairs: Provides for repairs related to Support Purchased Services.

**BUILDING/ADMINISTRATION**

- Line 49: Consultant/Engineer: Contracting on a fee for service basis. Includes lunch program compliance support from Education Connection.  
Line 50: Audit: Provides for state mandated and necessary account audits.  
Line 51: Legal Fees: For legal fees for contract negotiations and other reasons, when necessary.  
Line 52: Enumerator: Mandated annual census of children living in Salisbury.  
Line 53: Cleaning: Roto-Router and professional cleaning of kindergarten mats.  
Line 54: Office/Electronic: Provides for contracted per copy overage charges for three copiers.  
Line 55: Insurance: Contractual property and liability insurance policies. Board Indemnity Insurance included in the liability policy. Also includes crime bond coverage (\$100,000 per employee).  
Line 56: Insurance-Sports: This is an additional rider that provides coverage for our inter-school athletic programs.

**SALISBURY CENTRAL SCHOOL  
BUDGET**

| BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2015-16                   |      |                                    | 2013-14        | 2014-15        | 2015-16         | DIFFERENCE         |             |
|--|------|------------------------------------|----------------|----------------|-----------------|--------------------|-------------|
| Line #   | Code | Series Description                 | ACTUALS        | BUDGET         | PROPOSED BUDGET | 2014-15 TO 2015-16 | % CHANGE    |
| <b><u>SERIES 3000 - PURCHASED SERVICES EDUCATIONAL</u></b>             |      |                                    |                |                |                 |                    |             |
| 27   | 100  | Instructional                      | 11,709         | 10,722         | 13,296          | 2,574              |             |
| 28   | 110  | Curriculum Development/Training    | 1,620          | 2,000          | 2,000           | -                  |             |
| 29   | 120  | Technology Training                | 1,950          | 5,400          | 1,000           | (4,400)            |             |
| 30   | 130  | Testing-Students                   | 4,582          | 3,612          | 5,474           | 1,862              |             |
| 31   | 140  | Tuition-Summer School              | 6,828          | 6,800          | 6,800           | -                  |             |
| 32   | 160  | Tutoring/Homebound/Outplaced       | 10,133         | 15,000         | 15,000          | -                  |             |
| <b><i>Sub-total Purchased Services Educational</i></b>                 |      |                                    | <b>36,822</b>  | <b>43,534</b>  | <b>43,570</b>   | <b>36</b>          | <b>0.08</b> |
| <b><u>SERIES 3300 - PURCHASED SERVICES SUPPORT</u></b>                 |      |                                    |                |                |                 |                    |             |
| 33   | 200  | Nurse Services                     | 54,503         | 55,593         | 56,705          | 1,112              |             |
| 34   | 205  | Medical Advisor                    | 600            | 750            | 750             | -                  |             |
| 35   | 210  | Referee/Interschool                | 2,925          | 3,765          | 3,765           | -                  |             |
| 36   | 220  | Network Support                    | 27,261         | 19,990         | 62,867          | 42,877             |             |
| 37   | 225  | Technology Contracts               | 37,296         | 37,690         | 40,726          | 3,036              |             |
| 38   | 230  | Leasing Contracts                  | 11,372         | 12,388         | 16,385          | 3,997              |             |
| 39   | 240  | Transportation-Contracts           | 341,390        | 363,782        | 362,400         | (1,382)            |             |
| 40   | 244  | Transportation-Field Trips         | 21,280         | 24,049         | 24,751          | 702                |             |
| 41   | 248  | Transportation-Athletics           | 3,000          | 3,900          | 4,037           | 137                |             |
| 42   | 250  | Lunch Program                      | -              | 5,000          | 5,000           | -                  |             |
| 43   | 255  | AESOP                              | 1,117          | 1,331          | 1,398           | 67                 |             |
| 44   | 255  | AESOP In-House Support             | -              | -              | -               | -                  |             |
| 45   | 270  | Travel - Professional Staff        | (651)          | 750            | 750             | -                  |             |
| 46   | 275  | Conference/Education Support Staff | -              | 1,445          | 200             | (1,245)            |             |
| 47   | 280  | BOE Approved Programs              | 1,000          | 1,200          | 1,200           | -                  |             |
| 48   | 290  | Repairs                            | -              | -              | -               | -                  |             |
| <b><i>Sub-total Purchased Services Support</i></b>                     |      |                                    | <b>501,093</b> | <b>531,633</b> | <b>580,934</b>  | <b>49,301</b>      | <b>9.27</b> |
| <b><u>SERIES 3600 - PURCHASED SERVICES BUILDING/ADMINISTRATION</u></b> |      |                                    |                |                |                 |                    |             |
| 49   | 300  | Consultant/Engineer                | 1,040          | 2,000          | 15,708          | 13,708             |             |
| 50   | 301  | Audit                              | 6,417          | 6,500          | 6,500           | -                  |             |
| 51   | 302  | Legal Fees                         | 215            | 5,000          | 10,000          | 5,000              |             |
| 52   | 304  | Enumerator                         | 1,318          | 1,358          | 1,399           | 41                 |             |
| 53   | 305  | Cleaning                           | 606            | 1,000          | 1,000           | -                  |             |
| 54   | 310  | Office/Electric                    | 4,056          | 4,500          | 3,500           | (1,000)            |             |
| 55   | 320  | Insurance                          | 15,978         | 17,451         | 17,451          | -                  |             |
| 56   | 322  | Insurance-Sports                   | 846            | 865            | 865             | -                  |             |

|                                   |   |
|-----------------------------------|---|
| Line 57:Dues and Fees:            | Quarterly monitoring of Sec. 125 for staff as well as membership in a variety of professional organizations.  |
| Line 58:Classified Ads:           | Job postings and legal notices as required by law.  |
| Line 59:Internet:                 | Provides for web hosting and parent/teacher conference scheduler.   |
| Line 60:Postage:                  | Stamps, stamped envelopes and mailing of packages.  |
| Line 61:Printing:                 | Printing of checks for BOE, lunch and student activity accounts as well as bus slips.   |
| Line 62:Telephone:                | Monthly telephone charges.  |
| Line 63:Water & Sewer:            | Aquarian water and SWPCA.   |
| Line 64:Maintenance Contracts:    | Gym floor, kitchen, generator, laminator, security & fire alarms, elevator, sprinklers, amplification systems, exterminator, fire pump, air conditioners, boilers, fuel tank inspection and utility vehicle payments.                 |
| Line 65:Oil Burners:              | Provides for the service of three boilers.  |
| Line 66:Heating Controls:         | Contractual maintenance and service for heating controls. Fee includes both buildings.  |
| Line 67:Snow Plowing:             | Snow plowing is now part of the Grounds maintenance contract, line 71.  |
| Line 68:Asbestos Management:      | Annual inspections and comprehensive inspection every three years (next due in 2017-18).  |
| Line 69:Rubbish Removal:          | Contractual removal of rubbish and recycling plus summer dumpster.  |
| Line 70:Travel-BOE:               | Travel expenses for board members to attend board related conferences.  |
| Line 71:Grounds:                  | Contractual grounds maintenance for lawn mowing/trimming, fall and spring cleanups, snowplowing and maintenance of the athletic fields. Also includes funds for playground maintenance, playground mulch, tree work and brush mowing. |
| Line 72:Emergency:                | Unexpected and non-budgeted situations.   |
| Line 73:Misc. Purchased Services: | Estimate for new or non-recurring contractual services.   |
| Line 74:Repairs:                  | Provides for repairs related to Support Purchased Services. <i>(Musical instruments owned by the school &amp; AV equipment)</i>   |

**BUDGET NARRATIVE:**

**SERIES 4000 SUPPLIES**

**EDUCATIONAL**

|                                 |  |
|---------------------------------|--|
| Line 75:Art:                    | For art supplies and materials.  |
| Line 76:Enrichment:             | For enrichment program materials.  |
| Line 77:Language Arts:          | For school-wide language arts materials.   |
| Line 78:Math:                   | For school-wide school math materials.   |
| Line 79:Music:                  | For general music, band and chorus materials.  |
| Line 80:Physical Education:     | For school-wide physical education materials.  |
| Line 81:Science:                | For school-wide science materials.   |
| Line 82:Social Studies:         | For school-wide social studies materials.  |
| Line 83:Special Education:      | Provides supplies for students or programs exclusively used by special education which are not covered by Region One.    |
| Line 84:Technology:             | For school-wide technology related materials.  |
| Line 85:World Language:         | For school-wide world language materials.  |
| Line 86:Textbooks:              | Replacement and supplemental textbooks in all subject areas and all grades. <i>MS Math (\$1884), MS Science (\$1500)</i> |
| Line 87:Library Books:          | On-going purchase of current library materials.  |
| Line 88:Magazines/Periodicals:  | For subscriptions and the purchase of periodic research materials.   |
| Line 89:Professional Materials: | For subscriptions and the purchase of materials used by the staff.   |
| Line 90:Special Innovative:     | Provides money to help start programs or to hold programs that have not been included elsewhere in the budget.           |

**SALISBURY CENTRAL SCHOOL  
BUDGET**

| <b>BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2015-16</b> |             |                           | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b>         | <b>DIFFERENCE</b>         |                 |
|---|-------------|---------------------------|----------------|----------------|------------------------|---------------------------|-----------------|
| <b>Line #</b>   | <b>Code</b> | <b>Series Description</b> | <b>ACTUALS</b> | <b>BUDGET</b>  | <b>PROPOSED BUDGET</b> | <b>2014-15 TO 2015-16</b> | <b>% CHANGE</b> |
| 57  | 330         | Dues & Fees               | 4,172          | 5,275          | 5,830                  | 555                       |                 |
| 58  | 332         | Classified Ads            | 178            | 250            | 250                    | -                         |                 |
| 59  | 334         | Internet                  | 2,012          | 4,450          | 1,950                  | (2,500)                   |                 |
| 60  | 336         | Postage                   | 1,744          | 2,000          | 2,000                  | -                         |                 |
| 61  | 338         | Printing                  | 244            | 500            | 500                    | -                         |                 |
| 62  | 340         | Telephone                 | 6,108          | 8,500          | 7,120                  | (1,380)                   |                 |
| 63  | 342         | Water & Sewer             | 6,976          | 7,561          | 6,968                  | (593)                     |                 |
| 64  | 344         | Maintenance Contracts     | 17,631         | 29,275         | 24,073                 | (5,202)                   |                 |
| 65  | 346         | Oil Burners               | 3,152          | 3,252          | 3,980                  | 728                       |                 |
| 66  | 348         | Heating Controls          | 11,334         | 12,085         | 12,085                 | -                         |                 |
| 67  | 350         | Snow Plowing              | -              | -              | -                      | -                         |                 |
| 68  | 355         | Asbestos Management       | -              | 3,300          | 500                    | (2,800)                   |                 |
| 69  | 360         | Rubbish Removal           | 9,842          | 9,384          | 9,384                  | -                         |                 |
| 70  | 365         | Travel-BOE                | 930            | 1,000          | 1,000                  | -                         |                 |
| 71  | 370         | Grounds                   | 26,210         | 33,411         | 33,225                 | (186)                     |                 |
| 72  | 375         | Emergency                 | -              | 2,000          | 2,000                  | -                         |                 |
| 73  | 380         | Misc. Purchased Services  | -              | 500            | 500                    | -                         |                 |
| 74  | 390         | Repairs                   | 1,632          | 2,700          | 2,700                  | -                         |                 |
| <b>Sub-total Purchased Services Building/Admin.</b>         |             |                           | <b>122,641</b> | <b>164,117</b> | <b>170,488</b>         | <b>6,371</b>              | <b>3.88</b>     |
| <b>TOTAL 3000 SERIES</b>                                    |             |                           | <b>660,556</b> | <b>739,284</b> | <b>794,992</b>         | <b>55,708</b>             | <b>7.54</b>     |
| <b><u>SERIES 4000 - SUPPLIES-EDUCATIONAL</u></b>            |             |                           |                |                |                        |                           |                 |
| 75  | 100         | Art                       | 3,037          | 4,000          | 4,000                  | -                         |                 |
| 76  | 102         | Enrichment                | 77             | 750            | 750                    | -                         |                 |
| 77  | 104         | Language Arts             | 8,250          | 8,100          | 8,100                  | -                         |                 |
| 78  | 106         | Math                      | 18,617         | 8,536          | 5,600                  | (2,936)                   |                 |
| 79  | 108         | Music                     | 1,249          | 1,823          | 1,313                  | (510)                     |                 |
| 80  | 110         | Physical Education        | 439            | 840            | 840                    | -                         |                 |
| 81  | 112         | Science                   | 2,211          | 1,575          | 1,575                  | -                         |                 |
| 82  | 114         | Social Studies            | 552            | 525            | 525                    | -                         |                 |
| 83  | 116         | Special Education         | 682            | 1,260          | 1,260                  | -                         |                 |
| 84  | 118         | Technology                | 970            | 2,400          | 2,050                  | (350)                     |                 |
| 85  | 120         | World Language            | 847            | 1,575          | 1,575                  | -                         |                 |
| 86  | 122         | Textbooks                 | 1,950          | 675            | 4,059                  | 3,384                     |                 |
| 87  | 124         | Library Books             | 6,000          | 7,000          | 7,500                  | 500                       |                 |
| 88  | 126         | Magazines/Periodicals     | 785            | 1,000          | 1,000                  | -                         |                 |
| 89  | 128         | Professional Materials    | 679            | 1,100          | 1,100                  | -                         |                 |
| 90  | 130         | Special Innovative        | 935            | 1,050          | 1,050                  | -                         |                 |
| <b>Sub-total Supplies-Educational</b>                       |             |                           | <b>47,280</b>  | <b>42,209</b>  | <b>42,297</b>          | <b>88</b>                 | <b>0.21</b>     |



## SUPPORT

|                                |   |
|--------------------------------|---|
| Line 91:Nurse:                 | For medical and health related supplies.  |
| Line 92:Coaching:              | For coaching materials, manuals and equipment necessary for our after-school athletic programs.               |
| Line 93:General Supplies:      | For all consumable teaching supplies for all subjects. Also includes copier paper and student planners.       |
| Line 94:PBIS:                  | For materials related to our school-wide Positive Behavioral Intervention & Supports program.                 |
| Line 95:Library/Media:         | For supplies related to maintaining the media center such as book tape, rebinding, materials processing, etc. |
| Line 96:AV/Technology:         | For all audiovisual needs (DVDs, CDs, projector bulbs, etc.) as well as new technology hardware.              |
| Line 97:Replacement Tech/Comp: | Replacement of obsolete computers and technology equipment.   |

## BUILDING/ADMINISTRATION

|                                      |  |
|--------------------------------------|--|
| Line 98:Heating Fuel-Lower Building: | Contractual price based on \$ 3.00 per gallon for 10,000 gallons for the lower building. (4/330 gal. tanks)          |
| Line 99: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 100: Electric-Lower Building:   | Provides for lower building electricity. Includes usage and delivery charges.  |
| Line 101:Electric-Upper Building:    | Provides for electricity for the upper building plus two outside storage areas. Includes usage and delivery charges. |
| Line 102:Propane-Non-Kitchen:        | Propane to heat a storage shed and tractor garage.   |
| Line 103:Custodial:                  | Supplies & equipment needed to keep the facility clean.  |
| Line 104:Maintenance:                | Supplies & equipment needed to maintain the facility.  |
| Line 105: Grounds:                   | Supplies necessary for maintaining school grounds.   |
| Line 106: Office:                    | Supplies for general office and administrative use.  |
| Line 107: BOE:                       | Supplies associated with Board of Education activities.  |
| Line 108: Graduation:                | Diplomas, awards, award certificate paper and covers, program paper, flowers and arrangements for graduation.        |
| Line 109: Meeting:                   | Provides for the expenses associated with meetings and community programs.   |
| Line 110: Code Compliance:           | Fees to assure building compliance with local and state codes.   |
| Line 111: Furniture/Fixtures:        | Provides for furniture/fixtures necessary for the building/administration.   |
| Line 112: Repairs:                   |  |

## BUDGET NARRATIVE:

### **SERIES 5000    IMPROVEMENTS**

|                        |   |
|------------------------|---|
| <u>SITE</u>            |   |
| Line 113: New:         | Provides for the purchase of new site equipment   |
| Line 114: Replacement: | Provides for the purchase of replacement site equipment   |
| Line 115: Improvement: | Provides for the purchase of equipment for site improvement                                       |
| Line 116: Repairs:     | Provides for site repairs – <i>Painting (\$1000), Asphalt Repair (\$7500), Allowance (\$1000)</i> |

**SALISBURY CENTRAL SCHOOL  
BUDGET**

| BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2015-16  |      |                                  | 2013-14        | 2014-15        | 2015-16         | DIFFERENCE         |                |
|---|------|----------------------------------|----------------|----------------|-----------------|--------------------|----------------|
| Line #  | Code | Series Description               | ACTUALS        | BUDGET         | PROPOSED BUDGET | 2014-15 TO 2015-16 | % CHANGE       |
| <b>SERIES 4400 - SUPPLIES-EDUCATIONAL SUPPORT</b>     |      |                                  |                |                |                 |                    |                |
| 91  | 200  | Nurse                            | 525            | 1,000          | 1,000           | -                  |                |
| 92  | 205  | Coaching                         | 1,279          | 1,800          | 2,300           | 500                |                |
| 93  | 210  | General Supplies/Workbooks       | 14,506         | 15,600         | 20,760          | 5,160              |                |
| 94  |      | PBIS                             |                | 500            | 500             | -                  |                |
| 95  | 215  | Library/Media                    | 413            | 800            | 800             | -                  |                |
| 96  | 220  | AV/Technology                    | 56,935         | 22,032         | 36,700          | 14,668             |                |
| 97  | 225  | Replacement Technology/Computers | 55,999         | 35,500         | 44,423          | 8,923              |                |
| <b>Sub-total Supplies-Educational Support</b>         |      |                                  | <b>129,657</b> | <b>77,232</b>  | <b>106,483</b>  | <b>29,251</b>      | <b>37.87</b>   |
| <b>SERIES 4600 - SUPPLIES-BUILDING/ADMINISTRATION</b> |      |                                  |                |                |                 |                    |                |
| 98  | 300  | Heating Fuel-Lower Building      | 20,605         | 35,000         | 30,000          | (5,000)            |                |
| 99  | 305  | Heating Fuel-Upper Building      | 114,588        | 105,000        | 90,000          | (15,000)           |                |
| 100   | 310  | Electric-Lower Building          | 11,200         | 12,000         | 13,200          | 1,200              |                |
| 101   | 315  | Electric-Upper Building          | 47,171         | 48,000         | 52,800          | 4,800              |                |
| 102   | 320  | Propane-Non-Kitchen              | 3,157          | 1,500          | 1,500           | -                  |                |
| 103   | 330  | Custodial                        | 20,277         | 20,885         | 21,512          | 627                |                |
| 104   | 335  | Maintenance                      | 13,096         | 16,176         | 14,780          | (1,396)            |                |
| 105   | 340  | Grounds                          | -              | -              | -               | -                  |                |
| 106   | 345  | Office                           | 1,026          | 1,800          | 3,270           | 1,470              |                |
| 107   | 350  | BOE                              | 1,332          | 1,200          | 1,200           | -                  |                |
| 108   | 355  | Graduation                       | 1,606          | 2,500          | 2,500           | -                  |                |
| 109   | 360  | Meeting                          | 2,393          | 2,000          | 2,400           | 400                |                |
| 110   | 370  | Code Compliance                  | -              | 50             | 50              | -                  |                |
| 111   | 380  | Furniture/Fixtures               | 792            | -              | -               | -                  |                |
| 112   | 390  | Repairs                          | -              | -              | -               | -                  |                |
| <b>Sub-total Supplies-Building/Administration</b>     |      |                                  | <b>237,243</b> | <b>246,111</b> | <b>233,212</b>  | <b>(12,899)</b>    | <b>(5.24)</b>  |
| <b>TOTAL 4000 SERIES</b>                              |      |                                  | <b>414,180</b> | <b>365,552</b> | <b>381,992</b>  | <b>16,440</b>      | <b>4.50</b>    |
| <b>SERIES 5000 - IMPROVEMENTS SITE</b>                |      |                                  |                |                |                 |                    |                |
| 113   | 100  | New                              | 3,182          | -              | -               | -                  |                |
| 114   | 110  | Replacement                      | -              | 7,678          | -               | (7,678)            |                |
| 115   | 120  | Improvement                      | 9,968          | 150            | -               | (150)              |                |
| 116   | 190  | Repairs                          | 19,042         | 13,200         | 9,500           | (3,700)            |                |
| <b>Sub-total Improvements Site</b>                    |      |                                  | <b>32,192</b>  | <b>21,028</b>  | <b>9,500</b>    | <b>(11,528)</b>    | <b>(54.82)</b> |

**LOWER BUILDING**

Line 117: New: Provides for the purchase of new lower building equipment.  
Line 118: Replacement: Provides for the purchase of replacement lower building equipment  
Line 119: Improvement: Provides for the purchase of equipment for lower building improvement  
Line 120: Educational: Provides for the purchase of educational equipment for the lower building  
Line 121: Furniture/Fixtures: Provides for the purchase of furniture/fixtures for the lower building.  
Line 122: Repairs: Provides for repairs in the lower building – *Allowance (\$7500)*

**UPPER BUILDING**

Line 123: New: Provides for the purchase of new upper building equipment.  
Line 124: Replacement: Provides for the purchase of replacement upper building equipment.  
Line 125: Improvement: Provides for the purchase of equipment for upper building improvement.  
Line 126: Educational: Provides for the purchase of educational equipment for the upper building.  
Line 127: Furniture/Fixtures: Provides for the purchase of furniture/fixtures for the upper building – *Rugs (\$500), Classroom Furniture (\$7575), Music Department (\$636), Miscellaneous (\$1090)*  
Line 128: Repairs: Provides for repairs in the upper building – *Allowance (\$7500)*

**BUDGET NARRATIVE:**

**SERIES 6000 TRANSFERS**

Line 129: Transfers: This line is provided as mandated by state accounting practices.  
Line 130: Capital Reserve: An annual reserve for future capital projects.

**BUDGET SUMMARY**

Line 131: 1000 Salaries: From page one.  
Line 132: 2000 Benefits: From page one.  
  
Line 133: 3000 Purchased Services: From pages two and three.  
Line 134: 4000 Supplies: From pages three and four.  
  
Line 135: 5000 Improvements: From page four and five.  
Line 136: 6000 Reserves: From page five.  
  
Subtotal: SCS Budget

|                          |
|--------------------------|
| <b>TOTAL SCS BUDGET:</b> |
|--------------------------|

**SALISBURY CENTRAL SCHOOL  
BUDGET**

| BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2015-16 |      |                    | 2013-14          | 2014-15          | 2015-16          | DIFFERENCE         |                |
|--|------|--------------------|------------------|------------------|------------------|--------------------|----------------|
| Line #   | Code | Series Description | ACTUALS          | BUDGET           | PROPOSED BUDGET  | 2014-15 TO 2015-16 | % CHANGE       |
| <b>SERIES 5100 - IMPROVEMENTS LOWER BUILDING</b>     |      |                    |                  |                  |                  |                    |                |
| 117  | 200  | New                | -                | -                | -                | -                  |                |
| 118  | 210  | Replacement        | -                | 5,285            | -                | (5,285)            |                |
| 119  | 220  | Improvement        | 490              | -                | -                | -                  |                |
| 120  | 230  | Educational        | -                | 1,447            | -                | (1,447)            |                |
| 121  | 240  | Furniture/Fixtures | -                | -                | -                | -                  |                |
| 122  | 290  | Repairs            | 6,484            | 8,450            | 7,500            | (950)              |                |
| <b>Sub-total Improvements Lower Building</b>         |      |                    | <b>6,974</b>     | <b>15,182</b>    | <b>7,500</b>     | <b>(7,682)</b>     | <b>(50.60)</b> |
| <b>SERIES 5200 - IMPROVEMENTS UPPER BUILDING</b>     |      |                    |                  |                  |                  |                    |                |
| 123  | 300  | New                | -                | -                | 750              | 750                |                |
| 124  | 310  | Replacement        | -                | -                | -                | -                  |                |
| 125  | 320  | Improvement        | 2,304            | -                | -                | -                  |                |
| 126  | 330  | Educational        | -                | -                | -                | -                  |                |
| 127  | 340  | Furniture/Fixtures | 2,017            | 2,917            | 9,801            | 6,884              |                |
| 128  | 390  | Repairs            | 12,333           | 7,500            | 7,500            | -                  |                |
| <b>Sub-total Improvements Upper Building</b>         |      |                    | <b>16,654</b>    | <b>10,417</b>    | <b>18,051</b>    | <b>7,634</b>       | <b>73.28</b>   |
| <b>TOTAL 5000 SERIES</b>                             |      |                    | <b>55,820</b>    | <b>46,627</b>    | <b>35,051</b>    | <b>(11,576)</b>    | <b>(24.83)</b> |
| <b>SERIES 6000 - RESERVES</b>                        |      |                    |                  |                  |                  |                    |                |
| 129  | 100  | Transfers          | -                | 10               | 10               | -                  |                |
| 130  | 200  | Capital Reserve    | 27,424           | 50,000           | 50,000           | -                  | -              |
| <b>TOTAL 6000 SERIES</b>                             |      |                    | <b>27,424</b>    | <b>50,010</b>    | <b>50,010</b>    | <b>-</b>           | <b>-</b>       |
| 131  | 1000 | Salaries           | 2,945,475        | 2,939,672        | 3,007,275        | 67,603             | 2.30           |
| 132  | 2000 | Benefits           | 642,438          | 902,574          | 883,949          | (18,625)           | (2.06)         |
| 133  | 3000 | Purchased Services | 660,556          | 739,284          | 794,992          | 55,708             | 7.54           |
| 134  | 4000 | Supplies           | 414,180          | 365,552          | 381,992          | 16,440             | 4.50           |
| 135  | 5000 | Improvements       | 55,820           | 46,627           | 35,051           | (11,576)           | (24.83)        |
| 136  | 6000 | Reserves           | 27,424           | 50,010           | 50,010           | -                  | -              |
| <b>Sub-total Salisbury Central Budget</b>            |      |                    | <b>4,745,893</b> | <b>5,043,719</b> | <b>5,153,269</b> | <b>109,550</b>     | <b>2.17</b>    |
| <b>TOTAL SALISBURY CENTRAL SCHOOL BUDGET</b>         |      |                    | <b>4,745,893</b> | <b>5,043,719</b> | <b>5,153,269</b> | <b>109,550</b>     | <b>2.17</b>    |

**BUDGET NARRATIVE:**

**SERIES 7000 REGIONAL TUITION**

Line 137: HVRHS:

Expenditures for the education of our high school students. This amount is based on the previous year's enrollment.

Line 138: Pupil Services:

Allocated expenditures for special education services for Salisbury.

Line 139: RSSC:

Allocated expenditures for the services of the Regional Office including the Superintendent, Assistant Superintendent, Business Manager and office staff.

**BUDGET NARRATIVE:**

**SERIES 9000 GRANT REIMBURSEMENT**

Line 140: Grant Reimbursement:

Provides for expenses anticipated to be reimbursed from grant money.

|                                    |
|------------------------------------|
| <b>TOTAL TOWN EDUCATION BUDGET</b> |
|------------------------------------|

**SALISBURY CENTRAL SCHOOL  
BUDGET**

| <b>BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2015-16</b> |             |                                    | <b>2013-14</b>   | <b>2014-15</b>   | <b>2015-16</b>         | <b>DIFFERENCE</b>         |                 |
|---|-------------|------------------------------------|------------------|------------------|------------------------|---------------------------|-----------------|
| <b>Line #</b>   | <b>Code</b> | <b>Series Description</b>          | <b>ACTUALS</b>   | <b>BUDGET</b>    | <b>PROPOSED BUDGET</b> | <b>2014-15 TO 2015-16</b> | <b>% CHANGE</b> |
|   |             | <b>REGIONAL TUITION*</b>           |                  |                  |                        |                           |                 |
| 137   | 100         | H.V.R.H.S.                         | 1,988,663        | 1,865,728        | 2,068,301              | 202,573                   | 10.86           |
| 138   | 200         | Pupil Services                     | 942,528          | 1,007,076        | 1,086,316              | 79,240                    | 7.87            |
| 139   | 300         | R.S.S.C.                           | 172,897          | 176,986          | 182,789                | 5,803                     | 3.28            |
|   |             | Board of Education Unbudgeted      | -                | -                | -                      | -                         |                 |
|   |             | <b>TOTAL REGIONAL TUITION</b>      | <b>3,104,088</b> | <b>3,049,790</b> | <b>3,337,406</b>       | <b>287,616</b>            | <b>9.43</b>     |
|   |             |                                    |                  |                  |                        |                           |                 |
|   |             | <b>TOTAL TOWN EDUCATION BUDGET</b> | <b>7,849,979</b> | <b>8,093,509</b> | <b>8,490,675</b>       | <b>397,166</b>            | <b>4.91</b>     |
|   |             |                                    |                  |                  |                        |                           |                 |