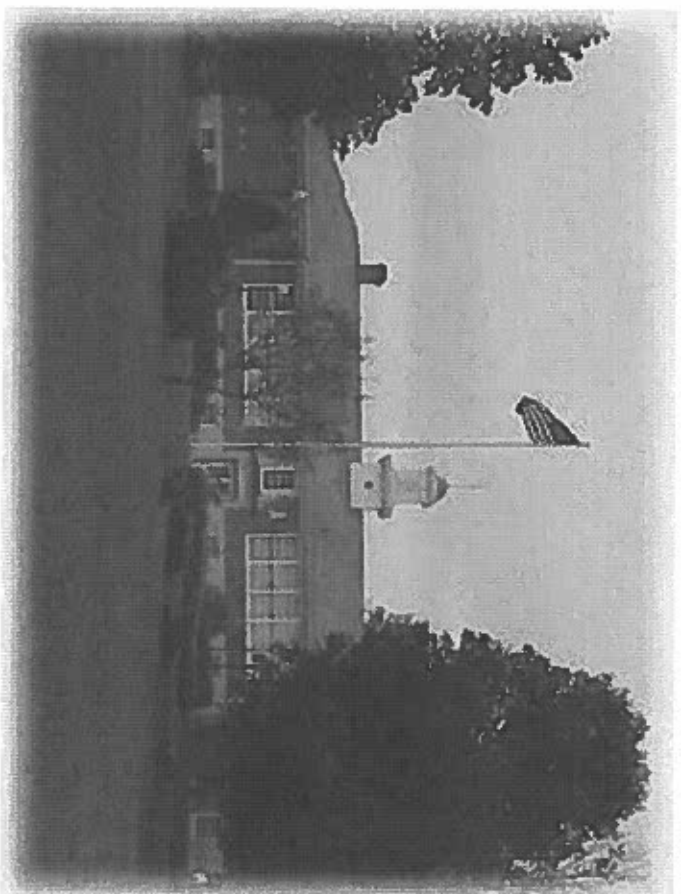


SALISBURY CENTRAL SCHOOL



2019-2020 FINAL APPROVED BUDGET

An Itemized Estimate of Expenditures

May 9, 2019

BOARD OF EDUCATION MEMBERS

Mr. David Valcin, Chair

Ms. Joanne Hayhurst, Vice Chair

Mr. Barrett Prinz, Secretary

Mr. David Bayersdorfer

Mr. Keith Moon

Dr. Natalia Smirnova

Ms. Jacquie Rice

Dr. Pam Vogel

Superintendent of Schools

Ms. Lisa Carter

Assistant Superintendent of Schools

Mrs. Stephanie Magyar
Principal

BUDGET NARRATIVE:

SERIES 1000 SALARIES

EDUCATIONAL

Line 1: Certified Staff:
Title One:

All certified staff

Line 2: Coaching:

This is for our remedial reading instructor expense which was previously offset by Federal funds. 2 soccer, 2 basketball and 2 softball/baseball coaches. Contractual stipends. FICA in line 23 below.

Line 3: Extra Duty:

Assigned advisor duties, chaperones, instructional coaches, teacher mentors. Contractual stipends. FICA in line 23 below. Substitute teachers in case of a teacher absence. \$110/day for certified and \$85/day for non-certified.

Line 4: Substitutes:

Permanent substitute who works 180 days at \$115/day.

Line 5: Permanent Sub:
Line 6: Paraprofessionals:

Salaries of 2 full-time and 6 part-time assistants working in the library, classrooms. Includes vacation, holiday and longevity pay.

Line 7: Cafeteria:

Two part-time cafeteria workers.

Line 8: Nurse

School nurse.

Line 9: 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). Funds are for an interpreter.

Line 10: Principal:

Principal

Line 11: Principal Annuity:

Not used at this time.

SUPPORT

Line 12: Secretarial:

This line contains salaries for 2 full-time secretaries. This includes vacation, holiday and longevity pay.

Line 13: Secretarial Overtime:

An estimate for secretarial overtime.

Line 14: Custodians:

Salaries for 4 full-time custodians, sub custodians and part-time summer help. This includes vacation, holiday and longevity pay.

Line 15: Custodial Overtime:

An estimate for custodial overtime.

Line 16: Board Clerk:

Salary for 1 full-time secretary/board clerk. This includes vacation, holiday and longevity pay.

Line 17: Board Clerk Overtime:

An estimate for board clerk overtime.

Line 18: Computer Technicians:

Salary for one full-time computer technician. This includes holiday pay.

Line 19: Comp. Tech. Overtime:

An estimate for computer technician overtime.

BUDGET NARRATIVE:

SERIES 2000 BENEFITS

Line 20: Health Insurance-Teachers:

Coverage for all full-time certified staff adjusted for employee cost shares.

Line 21: Health Insurance-Support:

Coverage for all full-time non-certified staff adjusted for employee cost shares.

Line 22: Pensions:

Board's contribution to Town's pension plan for non-certified staff who are eligible.

Retirement Incentive:

Year two of a three year obligation.

Line 23: Life Insurance:

Term life insurance for full-time staff.

Disability Insurance:

Short-term disability insurance for eligible staff.

Line 24: FICA & Medicare:

Contributions for eligible staff.

Line 25: 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 26: Unemployment:

Estimate for potential unemployment compensation exposure.

Line 27: Workers Compensation:

Formula based insurance payment for work related injuries.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2019-2020

2017-18

2018-19

2019-20

DIFFERENCE

Line # Code Series Description ACTUALS BUDGET PROPOSED BUDGET 2018-19 TO 2019-20 % CHANGE

SERIES 1000 - EDUCATIONAL SALARIES

1	100	Certified Staff Title One	2,388,390	2,261,467	2,367,220	105,753	
2	110	Coaching	72,500	90,000	90,000	-	
3	120	Extra Duty	11,528	13,200	13,332	132	
4	130	Substitutes	21,051	30,238	32,418	2,180	
5		Permanent Substitute	47,908	36,756	52,161	15,405	
6	140	Paraprofessionals	17,574	18,900	20,700	1,800	
7		Cafeteria	125,517	171,162	180,453	9,291	
8	145	Nurse	-	28,749	28,445	(304)	
9	150	Other: ELL/504	58,997	48,457	47,683	(774)	
10	160	Principal	13,028	5,500	5,500	-	
11		Principal Annuity	122,000	122,118	129,430	7,312	
		Sub-total Educational Salaries	-	3,664	-	(3,664)	4.85
			2,878,493	2,830,211	2,967,342	137,131	

SERIES 1100 - SUPPORT SALARIES

12	200	Secretarial	86,278	86,420	91,166	4,746	
13	205	Secretarial Overtime	1,486	1,481	1,953	472	
14	210	Custodians	243,826	243,581	257,108	13,527	
15	215	Custodial Overtime	4,397	4,059	4,281	222	
16	220	Board Clerk	56,492	56,542	59,631	3,089	
17	225	Board Clerk Overtime	3,347	2,172	2,704	532	
18	230	Computer Technician	34,240	36,508	40,206	3,698	
19	235	Computer Technician Overtime	97	-	-	-	
		Sub-total Support Salaries	430,163	430,763	457,049	26,286	6.10
		TOTAL 1000 SERIES	3,308,656	3,260,974	3,424,391	163,417	5.01

SERIES 2000 - BENEFITS

20	100	Health Insurance-Teachers	494,666	561,929	549,803	(12,126)	
21	110	Health Insurance-Support	156,479	183,401	194,559	11,158	
22	120	Pensions	51,461	59,108	57,595	(1,513)	
		Retirement Incentive	-	75,000	75,000	-	
23	130	Life Insurance	6,032	6,243	6,295	52	
		Short Term Disability Insurance	-	-	-	-	
24	140	FICA & Medicare	3,592	3,918	4,172	254	
25	150	Tuition Reimbursement	88,584	97,312	101,582	4,270	
26	160	Unemployment	8,034	13,304	8,875	(4,429)	
27	170	Workers Compensation	-	500	200	(300)	
		TOTAL 2000 SERIES	20,386	20,386	20,386	-	
		TOTAL 2000 SERIES	829,234	1,021,101	1,018,467	(2,634)	(0.26)

BUDGET NARRATIVE:

SERIES 3000 PURCHASED SERVICES

EDUCATIONAL

- Line 28: Instructional: School-wide programs, Nature's Classroom & Washington DC chaperones and BOE contribution toward NC expense.
- Line 29: Curriculum Dev./Training: Curriculum training for professional staff.
- Line 30: Technology Training: Technology training for professional staff.
- Line 31: Testing-Students: Purchase of materials and scoring for student testing. Includes online testing resources.
- Line 32: Summer School/Math Camp: Staffing for K-5 remedial summer school program held at SCS and Math Camp held at Hotchkiss.
- Line 33: 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 34: Nurse: Expense now under 1000 Educational Salaries and 2000 Benefits.
- Line 35: Medical Advisor: Required to oversee the school's medical needs.
- Line 36: Referee/Interscholar: Provides for the hiring of athletic officials.
- Line 37: Network Support: Contractual obligation for on-site and remote maintenance and administration of the computer network.
- Line 38: Technology Contracts: Site licenses for software use and tech support for administrative computer programs.
- Line 39: Leasing Contracts: Contracts for three copiers, printer maintenance, postage meter, post office box, propane tank, water coolers.
- Line 40: Transportation-Contract: Contract with All-Star for 6 buses plus fuel (11,000 gals. @ \$2.125/gal.). Includes Oliver Wolcott Tech bus.
- Line 41: Transportation-Field Trips: Curriculum based field trips for all grades, including Nature's Classroom, Boston and Washington, DC trips.
- Line 42: Transportation-Athletics: Round trip costs for all away sports competitions.
- Line 43: Lunch Program: Provides for Food Service Director support services and potential program cost overages.
- Line 44: AESOP: A region-wide software system that contacts potential substitutes when needed.
- Line 45: AESOP In-House Support: Not used at this time.
- Line 46: Travel-Professional Staff: Travel expenses between schools throughout Region One and to out-of-district conferences and curriculum training.
- Line 47: Conf./Ed. Support Staff: Professional training for support staff.
- Line 48: BOE Approved Programs: Provides for specialized educational programs that are approved by the BOE that are not previously budgeted for.
- Line 49: Repairs: Provides for repairs related to Support Purchased Services.

BUILDING/ADMINISTRATION

- Line 50: Consultant/Engineer: Contracting on a fee for service basis.
- Line 51: Audit: Provides for state mandated and necessary account audits.
- Line 52: Legal Fees: For legal fees for contract negotiations and other situations, when necessary.
- Line 53: Enumerator: Mandated annual census of children living in Salisbury.
- Line 54: Cleaning: Allowance for cleaning needs.
- Line 55: Copier/Printer Overages: Provides for contracted per page coverage charges for three copiers and printer fleet.
- Line 56: 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 57: Insurance-Sports: This is an additional rider that provides coverage for Salisbury's inter-school athletes attending HVRHS.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2019-2020

2017-18

2018-19

2019-20
PROPOSED
BUDGET

DIFFERENCE
2018-19 TO
2019-20
%
CHANGE

Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	DIFFERENCE	%
SERIES 3000 - PURCHASED SERVICES EDUCATIONAL							
28	100	Instructional	13,269	14,139	12,814	(1,325)	
29	110	Curriculum Development/Training	7,875	15,000	23,000	8,000	
30	120	Technology Training	-	1,000	1,000	-	
31	130	Testing-Students	1,942	3,095	1,181	(1,914)	
32	140	Summer School/Math Camp	8,840	14,000	12,000	(2,000)	
33	160	Tutoring/Homebound/Outplaced	12,366	15,000	15,000	-	
Sub-total Purchased Services Educational			44,292	62,234	64,995	2,761	4.44

SERIES 3300 - PURCHASED SERVICES SUPPORT

34	200	Nurse	-	-	600	-	
35	205	Medical Advisor	600	600	600	-	
36	210	Referee/Interschool	2,340	3,400	2,600	(800)	
37	220	Network Support	58,800	60,576	60,576	-	
38	225	Technology Contracts	49,066	41,457	49,654	8,197	
39	230	Leasing Contracts	19,194	27,558	28,597	1,039	
40	240	Transportation-Contracts	365,164	375,480	376,827	1,347	
41	244	Transportation-Field Trips	24,795	30,609	31,488	879	
42	248	Transportation-Athletics	3,161	3,772	3,895	123	
43	250	Lunch Program	25,088	13,000	13,000	-	
44	255	AESOP	1,202	1,264	1,264	-	
45	265	AESOP In-House Support	-	-	-	-	
46	270	Travel - Professional Staff	899	1,350	1,350	-	
47	275	Conference/Education Support Staff	805	200	800	600	
48	280	BOE Approved Programs	361	21,030	1,200	(19,830)	
49	290	Repairs	-	-	-	-	
Sub-total Purchased Services Support			551,475	580,296	571,851	(8,445)	(1.46)

SERIES 3600 - PURCHASED SERVICES BUILDING/ADMINISTRATION

50	300	Consultant/Engineer	1,800	2,000	2,000	-	
51	301	Audit	3,500	3,500	6,500	3,000	
52	302	Legal Fees	8,400	5,000	5,000	-	
53	304	Enumerator	1,484	1,529	1,575	46	
54	305	Cleaning	351	350	500	150	
55	310	Copier/Printer Overages	80	6,000	4,000	(2,000)	
56	320	Insurance - LAP	16,204	19,046	19,046	-	
57	322	Insurance-Sports	716	600	785	185	

Line 58: Dues and Fees: Quarterly monitoring of Sec. 125 for staff as well as membership in a variety of professional organizations.

Line 59: Classified Ads: Job postings, RFPs and legal notices as required by law.

Line 60: Internet: Provides for web hosting, parent/teacher conference scheduler and school-wide internet access through CEN.

Line 61: Postage: Stamps, stamped envelopes and mailing of packages.

Line 62: Printing: Printing of checks for BOE, lunch and student activity accounts as well as bus slips & honor roll certificates.

Line 63: Telephone: Monthly telephone charges.

Line 64: Water & Sewer: Aquarian water and SW/PCA.

Line 65: Maintenance Contracts: Gym , kitchen, generators, security & fire alarms, fire extinguishers, elevator, sprinklers, exterminator, fire pump, telephone system, boiler inspections, fuel tank inspections and utility vehicle service.

Line 66: Oil Burners/AC Service: Provides for the service of three boilers and air conditioning units.

Line 67: Heating Controls: Contractual maintenance and service for heating & air conditioning controls. Fee includes both buildings.

Line 68: Snow Plowing: Snow removal and plowing for entire site, except areas around buildings which are the responsibility of the custodians.

Line 69: Asbestos Management: Annual inspections and comprehensive inspection every three years (due in 2020-21).

Line 70: Rubbish Removal: Contractual removal of rubbish and recycling plus summer dumpster.

Line 71: Travel-BOE: Travel expenses for board members to attend board related conferences.

Line 72: 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. Unexpected and non-budgeted situations.

Line 73: Emergency: Estimate for new or non-recurring contractual services.

Line 74: Misc. Purchased Services: Provides for repairs related to Support Purchased Services (*Musical instruments owned by the school & AV equipment*).

Line 75: Repairs-Instruments:

SERIES 4000 SUPPLIES

BUDGET NARRATIVE:
EDUCATIONAL

Line 76: Art: For art supplies and materials.

Line 77:EL: For school-wide English Learners program materials.

Line 78: Enrichment, Lang. Arts: For enrichment program materials.

Line 79:Language Arts: For school-wide language arts materials.

Line 80:Maker Space: For school-wide maker space materials.

Line 81: Math: For school-wide math materials.

Line 82: Music: For general music, band and chorus materials.

Line 83: Physical Education: For school-wide physical education materials.

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 Region One.

Line 87: Technology: For school-wide technology related materials.

Line 88: World Language: For school-wide world language materials.

Line 89: Textbooks: Replacement and supplemental textbooks in all subject areas and all grades.

Line 90: Library Books: Ongoing purchase of current library materials.

Line 91: Magazines/Periodicals: For subscriptions and the purchase of periodic research materials.

Line 92: Professional Materials: For subscriptions and the purchase of materials used by the staff.

Line 93: Learning Commons: For middle school learning commons materials.

Line 94: Special Innovative: Provides money to help start programs or to hold programs that have not been included elsewhere in the budget.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2019-2020

Line #	Code	Series Description	2017-18		2018-19		2019-20		DIFFERENCE	
			ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	2018-19 TO 2019-20	% CHANGE
58	330	Dues & Fees	4,499	7,700	7,700	6,375			(1,325)	
59	332	Classified Ads	395	750	750	750			-	
60	334	Internet	4,520	10,876	10,876	11,000			124	
61	336	Postage	1,321	2,000	2,000	2,000			-	
62	338	Printing	262	500	500	500			-	
63	340	Telephone	12,258	11,340	11,340	11,640			300	
64	342	Water & Sewer	7,091	6,700	6,700	7,400			700	
65	344	Maintenance Contracts	21,759	24,417	24,417	26,287			1,870	
66	346	Oil Burners/AC Service	4,572	4,972	4,972	5,477			505	
67	348	Heating Controls	12,822	13,206	13,206	13,602			396	
68	350	Snow Plowing	8,500	8,500	8,500	8,500			-	
69	355	Asbestos Management	2,800	500	500	500			-	
70	360	Rubbish Removal	10,070	10,020	10,020	10,401			381	
71	365	Travel-BOE	593	1,000	1,000	1,000			-	
72	370	Grounds/Landscaping	19,376	26,400	26,400	27,450			1,050	
73	375	Emergency	-	2,000	2,000	2,000			-	
74	380	Misc. Purchased Services	-	500	500	-			(500)	
75	390	Repairs - Musical Instruments	2,122	2,700	2,700	2,700			-	
Sub-total Purchased Services Building/Admin.			145,495	172,106	172,106	176,988			4,882	2.84
TOTAL 3000 SERIES			741,262	814,636	814,636	813,834			(802)	(0.10)
SERIES 4000 - SUPPLIES-EDUCATIONAL										
76	100	Art	3,876	4,000	4,200	4,200			200	
77	101	English Language Instruction	-	-	100	100			100	
78	102	Enrichment, Language Arts	773	773	773	773			-	
79	104	Language Arts	6,019	7,000	7,000	7,000			-	
80	105	Maker Space (ES & MS)	-	2,000	2,000	2,000			-	
81	106	Math	7,727	11,120	11,120	7,600			(3,520)	
82	108	Music	1,503	1,583	1,583	1,583			-	
83	110	Physical Education	491	865	865	865			-	
84	112	Science	1,424	1,622	1,622	1,622			-	
85	114	Social Studies	955	1,000	1,000	1,000			-	
86	116	Special Education	565	1,990	1,990	1,250			(740)	
87	118	Technology	1,173	800	800	800			-	
88	120	World Language	740	1,700	1,700	1,700			-	
89	122	Textbooks	2,895	1,859	1,859	1,859			-	
90	124	Library Books	5,459	7,600	7,600	6,600			(1,000)	
91	126	Magazines/Periodicals	444	1,000	1,000	700			(300)	
92	127	Learning Commons	-	-	-	1,300			1,300	
93	128	Professional Materials	753	1,100	1,100	1,100			-	
94	130	Special Innovative	-	1,050	1,050	1,050			-	
Sub-total Supplies-Educational			34,797	47,062	43,102	(3,960)			(8,41)	

SUPPORT

- Line 95: Nurse: For medical and health related supplies.
- Line 96: Coaching: For coaching materials, manuals and equipment necessary for our after-school athletic programs.
- Line 97: General Supplies/Workbooks: For all school-wide consumable classroom/program supplies, including copier paper.
- Line 98: Library/Media: For supplies related to maintaining the media center such as book tape, re-binding materials, and processing.
- Line 99: AV/New Technology: For all audiovisual needs (DVDs, CDs, projector bulbs, eBooks) as well as new technology hardware.
- Line 100: Replacement Tech/Comp: Replacement of obsolete computers and technology equipment.

BUILDING/ADMINISTRATION

- Line 101: Heating Fuel-Lower Building: Contractual price based on \$ 2.25 per gallon for 7,000 gallons for the lower building (4/330 gal. tanks).
- Line 102: Heating Fuel-Upper Building: Contractual price based on \$ 2.25 per gallon for 30,000 gallons for the upper building (2/10,000 gal. tanks).
- Line 103: Electric-Lower Building: Provides for lower building electricity. Includes usage and delivery charges.
- Line 104: Electric-Upper Building: Provides for electricity for the upper building plus two outside storage areas. Includes usage and delivery charges.
- Line 105: Propane-Non-Kitchen: Propane to heat a storage shed and tractor garage.
- Line 106: Custodial: Supplies & equipment needed to keep the facility clean.
- Line 107: Maintenance: Supplies & equipment needed to maintain the facility.
- Line 108: Grounds: Supplies necessary for maintaining school grounds.
- Line 109: Office: Supplies for general office and administrative use.
- Line 110: BOE: Supplies associated with Board of Education activities.
- Line 111: Graduation: Diplomas, awards, award certificate paper and covers, program paper, flowers and arrangements for graduation.
- Line 112: Meeting: Provides for the expenses associated with meetings and community programs.
- Line 113: Code Compliance: Fees to assure building compliance with local and state codes.
- Line 114: Furniture/Fixtures: Provides for furniture/fixtures necessary for the building/administration.
- Line 115: Repairs:

BUDGET NARRATIVE:

SERIES 5000

IMPROVEMENTS

SITE

- Line 116: New: Provides for the purchase of new site equipment .
- Line 117: Replacement: Provides for the purchase of replacement site equipment.
- Line 118: Improvement: Provides for the purchase of equipment for site improvement.
- Line 119: Repairs: Provides for site repairs (*Painting \$2380*), (*Asphalt Repair \$7500*), (*Allowance \$1000*).

LOWER BUILDING

- Line 120: New: Provides for the purchase of new lower building equipment.
- Line 121: Replacement: Provides for the purchase of replacement lower building equipment.
- Line 122: Improvement: Provides for the purchase of equipment for lower building improvement.
- Line 123: Educational: Provides for the purchase of educational equipment for the lower building.
- Line 124: Furniture/Fixtures: Provides for the purchase of furniture/fixtures for the lower building.
- Line 125: Repairs: Provides for repairs in the lower building (Allowance \$7500).

UPPER BUILDING

- Line 126: New: Provides for the purchase of new upper building equipment.
- Line 127: Replacement: Provides for the purchase of replacement upper building equipment.
- Line 128: Improvement: Provides for the purchase of equipment for upper building improvement.
- Line 129: Educational: Provides for the purchase of educational equipment for the upper building.
- Line 130: Furniture/Fixtures: Provides for the purchase of furniture/fixtures for the upper building.
- Line 131: Repairs: Provides for repairs in the upper building (Allowance \$10,000).

BUDGET NARRATIVE: SERIES 6000 RESERVES

- Line 132: Transfers: This line is provided as mandated by state accounting practices.
- Line 133: Capital Reserve: An annual reserve for future capital projects and renovation loan payback.

BUDGET SUMMARY

- Line 134: 1000 Salaries: From page one.
- Line 135: 2000 Benefits: From page one.
- Line 136: 3000 Purchased Services: From pages two and three.
- Line 137: 4000 Supplies: From pages three and four.
- Line 138: 5000 Improvements: From page four and five.
- Line 139: 6000 Reserves: From page five.

Subtotal: SCS Budget

TOTAL SCS BUDGET:

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2019-2020

Line #	Code	Series Description	ACTUALS		BUDGET		PROPOSED BUDGET		DIFFERENCE	
			2017-18	2018-19	2019-20	2018-19 TO 2019-20	2018-19 TO 2019-20	% CHANGE		
SERIES 4400 - SUPPLIES-EDUCATIONAL SUPPORT										
95	200	Nurse	620	1,200	1,200	-	-	-	-	-
96	205	Coaching	2,923	2,900	2,900	-	-	-	-	-
97	210	General Supplies/Workbooks	17,717	20,760	20,760	-	-	-	-	-
98	215	Library/Media	847	900	900	-	-	-	-	-
99	220	AV/New Technology	2,401	11,575	5,000	(6,575)	-	-	-	-
100	225	Replacement Technology/Computers	12,725	39,247	49,480	10,233	-	-	-	-
Sub-total Supplies-Educational Support			37,233	76,582	80,240	3,658	4.78			

SERIES 4600 - SUPPLIES-BUILDING/ADMINISTRATION										
101	300	Heating Fuel-Lower Building	12,240	15,050	15,750	700	-	-	-	-
102	305	Heating Fuel-Upper Building	49,515	64,500	67,500	3,000	-	-	-	-
103	310	Electric-Lower Building	20,940	20,092	14,240	(5,852)	-	-	-	-
104	315	Electric-Upper Building	74,146	70,940	46,674	(24,266)	-	-	-	-
105	320	Propane-Non-Kitchen	629	900	900	-	-	-	-	-
106	330	Custodial	11,535	22,157	22,157	-	-	-	-	-
107	335	Maintenance	15,496	15,923	15,923	-	-	-	-	-
108	340	Grounds	-	-	-	-	-	-	-	-
109	345	Office	2,247	3,270	2,310	(960)	-	-	-	-
110	350	BOE	1,850	1,200	1,400	200	-	-	-	-
111	355	Graduation	1,976	2,000	1,500	(500)	-	-	-	-
112	360	Meeting	2,196	2,400	2,500	100	-	-	-	-
113	370	Code Compliance	-	50	50	-	-	-	-	-
114	380	Furniture/Fixtures	-	-	-	-	-	-	-	-
115	390	Repairs	-	-	-	-	-	-	-	-
Sub-total Supplies-Building/Administration			192,770	218,482	190,904	(27,578)	(12.62)			
TOTAL 4000 SERIES			264,800	342,126	314,246	(27,880)	(8.15)			

SERIES 5000 - IMPROVEMENTS SITE										
116	100	New	-	-	-	-	-	-	-	-
117	110	Replacement	-	-	-	-	-	-	-	-
118	120	Improvement	4,723	-	-	-	-	-	-	-
119	190	Repairs	6,598	10,880	10,880	-	-	-	-	-
Sub-total Improvements Site			11,321	10,880	10,880	-	-	-	-	-

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2019-2020

Line #	Code	Series Description	2017-18 ACTUALS	2018-19 BUDGET	2019-20 PROPOSED BUDGET	DIFFERENCE 2018-19 TO 2019-20	% CHANGE
SERIES 5100 - IMPROVEMENTS LOWER BUILDING							
120	200	New	-	-	-	-	-
121	210	Replacement	-	-	-	-	-
122	220	Improvement	-	-	-	-	-
123	230	Educational	-	-	-	-	-
124	240	Furniture/Fixtures	-	-	-	-	-
125	290	Repairs	6,470	7,500	7,500	-	-
Sub-total Improvements Lower Building			6,470	7,500	7,500	-	-
SERIES 5200 - IMPROVEMENTS UPPER BUILDING							
126	300	New	-	-	-	-	-
127	310	Replacement	-	-	-	-	-
128	320	Improvement	293	-	-	-	-
129	330	Educational	-	-	-	-	-
130	340	Furniture/Fixtures	5,700	1,089	361	(728)	(12.6)
131	390	Repairs	6,543	4,872	3,464	(1,408)	(21.5)
Sub-total Improvements Upper Building			12,536	10,000	10,000	(2,536)	(20.2)
TOTAL 5000 SERIES			30,327	34,341	32,205	(2,136)	(6.22)
SERIES 6000 - RESERVES							
132	100	Transfers	-	10	10	-	-
133	200	Capital Reserve	50,000	75,000	75,000	-	-
TOTAL 6000 SERIES			50,000	75,010	75,010	-	-
134	1000	Salaries	3,308,656	3,260,974	3,424,391	163,417	5.01
135	2000	Benefits	829,234	1,021,101	1,018,467	(2,634)	(0.26)
136	3000	Purchased Services	741,262	814,636	813,834	(802)	(0.10)
137	4000	Supplies	264,800	342,126	314,246	(27,880)	(8.15)
138	5000	Improvements	30,327	34,341	32,205	(2,136)	(6.22)
139	6000	Reserves	50,000	75,010	75,010	-	-
Sub-total Salisbury Central Budget			5,224,279	5,548,188	5,678,153	129,965	2.34
TOTAL SALISBURY CENTRAL SCHOOL BUDGET			5,224,279	5,548,188	5,678,153	129,965	2.34

BUDGET NARRATIVE:

SERIES 7000 REGIONAL TUITION

Line 140: HVRHS: Expenditures for the education of our high school students. This amount is based on the previous year's enrollment.
Line 141: Pupil Services: Allocated expenditures for special education services for Salisbury.
Line 142: 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 2019-2020

Line #	Code	Series Description	2017-18 ACTUALS	2018-19 ACTUAL	2019-20 PROPOSED BUDGET	DIFFERENCE 2018-19 TO 2019-20	% CHANGE
REGIONAL TUITION							
140	100	H.V.R.H.S.	1,830,647	1,891,035	1,969,526	78,491	4.15
141	200	Pupil Services	1,260,759	1,380,463	1,311,404	(69,059)	(5.00)
142	300	R.S.S.C.	233,706	244,270	278,751	34,481	14.12
		Board of Education Unbudgeted					
		TOTAL REGIONAL TUITION	3,325,112	3,515,175	3,559,681	43,913	1.25
TOTAL TOWN EDUCATION BUDGET			8,549,391	9,063,363	9,237,834	173,878	1.92

