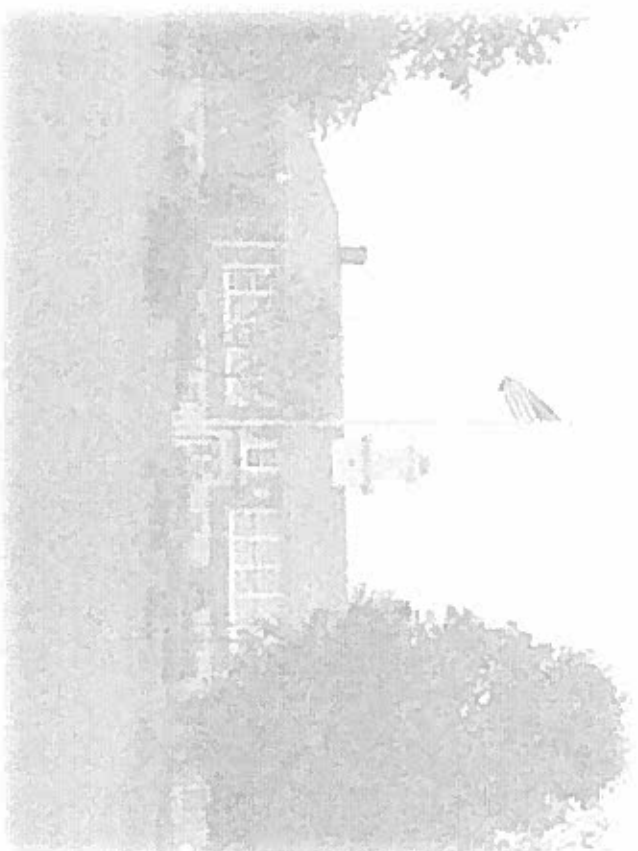


# **SALISBURY CENTRAL SCHOOL**



**2014-2015 APPROVED BUDGET**

## BOARD OF EDUCATION MEMBERS

Claude Rolo, Chairman

David Bayersdorfer, Vice Chairman

Jeff Lloyd, Secretary

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Patricia Chamberlain

Superintendent of Schools

Mrs. Lisa B. Carter

Principal

**SALISBURY CENTRAL SCHOOL COMPARISON**

4/1/14

	2013-2014 Budget	2014-2015 Proposed Budget	Dollar Change	% Increase
Total Approved Budget	\$ 4,930,160			
Total Proposed Budget		\$ 5,043,719	\$ 113,559	2.30%
Salaries	\$ 2,902,753	\$ 2,939,672	\$ 36,919	1.27%
Benefits	\$ 805,321	\$ 902,574	\$ 97,253	12.08%
Purchased Services	\$ 714,199	\$ 739,284	\$ 25,085	3.51%
Supplies	\$ 423,673	\$ 365,552	\$ (58,121)	-13.72%
Improvements	\$ 59,204	\$ 46,627	\$ (12,577)	-21.24%
Reserves	\$ 25,010	\$ 50,010	\$ 25,000	99.96%

**SALISBURY CENTRAL SCHOOL DETAILS**

Object	2013-2014 Budget	2014-2015 Proposed Budget	Dollar Change	% Increase
<b>1000 Salaries-Educational</b>				
Certified Teachers	\$ 2,256,922	\$ 2,206,616	\$ (50,306)	-2.23%
Title One	\$ 13,000	\$ 28,826	\$ 15,826	121.74%
Substitutes	\$ 29,300	\$ 32,200	\$ 2,900	9.90%
Paraprofessionals	\$ 101,934	\$ 139,529	\$ 37,595	36.88%
Principal Salary	\$ 108,500	\$ 111,755	\$ 3,255	3.00%
Principal Annuity	\$ -	\$ 3,000	\$ 3,000	
<b>2000 Benefits</b>				
Health Insurance-Teachers	\$ 481,874	\$ 526,215	\$ 44,341	9.20%
Health Insurance-Support	\$ 160,318	\$ 152,753	\$ (7,565)	-4.72%
Pensions	\$ 38,246	\$ 78,369	\$ 40,123	104.91%
Unemployment	\$ 12,000	\$ 30,360	\$ 18,360	153.00%
<b>3000 Purchased Services</b>				
Technology Training	\$ 2,000	\$ 5,400	\$ 3,400	170.00%
Tutoring	\$ 10,000	\$ 15,000	\$ 5,000	50.00%
Network Support	\$ 30,410	\$ 19,990	\$ (10,420)	-34.27%
Technology Contracts	\$ 31,346	\$ 37,690	\$ 6,344	20.24%
BOE Approved Programs	\$ 12,923	\$ 1,200	\$ (11,723)	-90.71%
Maintenance Contracts	\$ 21,980	\$ 29,275	\$ 7,295	33.19%
Asbestos Management	\$ 500	\$ 3,300	\$ 2,800	560.00%
<b>4000 Supplies</b>				
Math	\$ 15,600	\$ 8,536	\$ (7,064)	-45.28%
AV/Technology	\$ 57,736	\$ 22,032	\$ (35,704)	-61.84%
Replacement Tech./Comp.	\$ 56,000	\$ 35,500	\$ (20,500)	-36.61%
<b>6000 Reserves</b>				
Capital Reserve	\$ 25,000	\$ 50,000	\$ 25,000	100.00%

**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. \$85/day for certified and \$80/day for non-certified.
- Line 5: Permanent Sub: Permanent substitute who works 180 days at \$90/day.
- Line 6: Paraprofessionals: Salaries of 2 full-time and 6 part-time assistants working in the library and classrooms. 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 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 Technician: 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 one 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 2014-15		2012-13	2013-14	2014-15	DIFFERENCE	
Line #	Code Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2013-14 TO 2014-15	% CHANGE
<b>SERIES 1000 - EDUCATIONAL SALARIES</b>						
1	100 Certified Staff	2,213,736	2,256,922	2,206,616	(50,306)	(2.23)
	Title One	29,847	13,000	28,826	15,826	121.74
2	110 Coaching	9,540	10,610	10,846	236	2.22
3	120 Extra Duty	12,323	14,997	15,271	274	1.83
4	130 Substitutes	28,202	14,000	16,000	2,000	14.29
5	Permanent Substitute	18,853	15,300	16,200	900	5.88
6	140 Paraprofessionals	105,721	101,934	139,529	37,595	36.88
7	150 Other: ELL/504	-	500	500	-	-
8	160 Principal	104,858	108,500	111,755	3,255	3.00
9	Principal Annuity	-	-	3,000	3,000	-
	<b>Sub-total Educational Salaries</b>	<b>2,523,081</b>	<b>2,535,763</b>	<b>2,548,543</b>	<b>12,780</b>	<b>0.50</b>
<b>SERIES 1100 - SUPPORT SALARIES</b>						
10	200 Secretarial	75,900	74,478	79,781	5,303	7.12
11	205 Secretarial Overtime	1,419	1,303	1,364	61	4.71
12	210 Custodians	200,040	201,980	216,765	14,785	7.32
13	215 Custodial Overtime	2,394	3,875	4,058	183	4.71
14	220 Board Clerk	49,748	49,536	51,904	2,368	4.78
15	225 Board Clerk Overtime	1,991	1,969	2,038	69	3.52
16	230 Computer Technician	33,363	33,849	35,219	1,370	4.05
17	235 Computer Technician Overtime	-	-	-	-	-
	<b>Sub-total Support Salaries</b>	<b>364,854</b>	<b>366,990</b>	<b>391,129</b>	<b>24,139</b>	<b>6.58</b>
	<b>TOTAL 1000 SERIES</b>	<b>2,887,935</b>	<b>2,902,753</b>	<b>2,939,672</b>	<b>36,919</b>	<b>1.27</b>
<b>SERIES 2000 - BENEFITS</b>						
18	100 Health Insurance-Teachers	408,989	481,874	526,215	44,341	9.20
19	110 Health Insurance-Support	124,415	160,318	152,753	(7,565)	(4.72)
20	120 Pensions	49,479	38,246	48,369	10,123	26.47
21	Retirement Incentive	45,000	-	30,000	30,000	-
22	130 Life Insurance	5,409	6,023	5,918	(105)	(1.74)
	Disability Insurance	3,155	3,637	3,612	(25)	(0.68)
23	140 FICA & Medicare	75,071	77,198	79,705	2,507	3.25
24	150 Tuition Reimbursement	1,397	8,000	8,000	-	-
25	160 Unemployment	-	12,000	30,360	18,360	153.00
26	170 Workers Compensation	16,242	18,025	17,642	(383)	(2.12)
	<b>TOTAL 2000 SERIES</b>	<b>729,157</b>	<b>805,321</b>	<b>902,574</b>	<b>97,253</b>	<b>12.08</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: Estimate for SCS students participating in regional remedial summer school. Includes transportation.
- 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 5-8.

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/Interschool: Provides for the hiring of athletic officials.
- Line 36: Network Support: Contractual obligation for maintenance 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. @ \$3.50/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.
- 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 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 2014-15		2012-13	2013-14	2014-15	DIFFERENCE		
Line #	Code	ACTUALS	BUDGET	PROPOSED BUDGET	2013-14 TO 2014-15	2014-15 TO 2014-15	% CHANGE
<b>SERIES 3000 - PURCHASED SERVICES EDUCATIONAL</b>							
27	100	Instructional	13,518	11,546	10,722	(824)	(7.14)
28	110	Curriculum Development/Training	1,091	2,000	2,000	-	-
29	120	Technology Training	532	2,000	5,400	3,400	170.00
30	130	Testing-Students	5,248	4,962	3,612	(1,350)	(27.21)
31	140	Tuition-Summer School	5,368	6,250	6,800	550	8.80
32	160	Tutoring/Homebound/Outplaced	7,319	10,000	15,000	5,000	50.00
<b>Sub-total Purchased Services Educational</b>			<b>33,075</b>	<b>36,758</b>	<b>43,534</b>	<b>6,776</b>	<b>18.43</b>
<b>SERIES 3300 - PURCHASED SERVICES SUPPORT</b>							
33	200	Nurse Services	53,434	54,503	55,593	1,090	2.00
34	205	Medical Advisor	-	750	750	-	-
35	210	Referee/Interschool	3,619	3,571	3,765	194	5.43
36	220	Network Support	43,118	30,410	19,990	(10,420)	(34.27)
37	225	Technology Contracts	28,972	31,346	37,690	6,344	20.24
38	230	Leasing Contracts	11,267	11,503	12,388	885	7.69
39	240	Transportation-Contracts	343,029	344,197	363,782	19,585	5.69
40	244	Transportation-Field Trips	22,129	26,053	24,049	(2,004)	(7.69)
41	248	Transportation-Athletics	3,701	3,716	3,900	184	4.95
42	250	Lunch Program	-	5,000	5,000	-	-
43	255	AESOP	1,215	1,268	1,331	63	4.97
44	255	AESOP In-House Support	-	-	-	-	-
45	270	Travel - Professional Staff	526	750	750	-	-
46	275	Conference/Education Support Staff	-	-	1,445	1,445	-
47	280	BOE Approved Programs	1,200	12,923	1,200	(11,723)	(90.71)
48	290	Repairs	-	-	-	-	-
<b>Sub-total Purchased Services Support</b>			<b>512,209</b>	<b>525,990</b>	<b>531,633</b>	<b>5,643</b>	<b>1.07</b>
<b>SERIES 3600 - PURCHASED SERVICES BUILDING/ADMINISTRATION</b>							
49	300	Consultant/Engineer	-	-	2,000	2,000	-
50	301	Audit	5,600	5,600	6,500	900	16.07
51	302	Legal Fees	9,553	5,000	5,000	-	-
52	304	Enumerator	1,280	1,318	1,358	40	3.03
53	305	Cleaning	470	1,000	1,000	-	-
54	310	Office/Electric	4,701	4,500	4,500	-	-
55	320	Insurance	17,526	17,944	17,451	(493)	(2.75)
56	322	Insurance-Sports	776	800	865	65	8.13





SALISBURY CENTRAL SCHOOL  
BUDGET

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2014-15		2012-13	2013-14	2014-15	DIFFERENCE		
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2013-14 TO 2014-15	% CHANGE
57	330	Dues & Fees	3,475	5,075	5,275	200	3.94
58	332	Classified Ads	498	250	250	-	-
59	334	Internet	1,769	3,754	4,450	696	18.54
60	336	Postage	1,951	1,850	2,000	150	8.11
61	338	Printing	425	500	500	-	-
62	340	Telephone	11,144	8,500	8,500	-	-
63	342	Water & Sewer	7,010	9,744	7,561	(2,183)	(22.40)
64	344	Maintenance Contracts	15,782	21,980	29,275	7,295	33.19
65	346	Oil Burners	1,673	3,152	3,252	100	3.17
66	348	Heating Controls	10,975	11,304	12,085	781	6.91
67	350	Snow Plowing	4,850	-	-	-	-
68	355	Asbestos Management	-	500	3,300	2,800	560.00
69	360	Rubbish Removal	8,874	9,384	9,384	-	-
70	365	Travel-BOE	575	1,000	1,000	-	-
71	370	Grounds	19,241	33,096	33,411	315	0.95
72	375	Emergency	-	2,000	2,000	-	-
73	380	Misc. Purchased Services	-	500	500	-	-
74	390	Repairs	1,615	2,700	2,700	-	-
<b>Sub-total Purchased Services Bultldng/Admtr.</b>			129,762	151,451	164,117	12,666	8.36
<b>TOTAL 3000 SERIES</b>			<b>675,046</b>	<b>714,199</b>	<b>739,284</b>	<b>25,085</b>	<b>3.51</b>
<b>SERIES 4000 - SUPPLIES-EDUCATIONAL</b>							
75	100	Art	3,000	3,000	4,000	1,000	33.33
76	102	Enrichment	497	500	750	250	50.00
77	104	Language Arts	7,715	8,100	8,100	-	-
78	106	Math	4,681	15,600	8,536	(7,064)	(45.28)
79	108	Music	1,608	1,250	1,823	573	45.84
80	110	Physical Education	622	800	840	40	5.00
81	112	Science	666	1,500	1,575	75	5.00
82	114	Social Studies	287	500	525	25	5.00
83	116	Special Education	1,003	1,200	1,260	60	5.00
84	118	Technology	1,778	1,700	2,400	700	41.18
85	120	World Language	239	1,500	1,575	75	5.00
86	122	Textbooks	2,122	1,950	675	(1,275)	(65.38)
87	124	Library Books	5,996	6,000	7,000	1,000	16.67
88	126	Magazines/Periodicals	797	1,000	1,000	-	-
89	128	Professional Materials	690	1,000	1,100	100	10.00
90	130	Special Innovative	1,000	1,000	1,050	50	5.00
<b>Sub-total Supplies-Educational</b>			32,701	46,600	42,209	(4,391)	(9.42)

**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 \$ 3.50 per gallon for 10,000 gallons for the lower building. (4/330 gal. tanks)
- Line 99: Heating Fuel-Upper Building: Contractual price based on \$ 3.50 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**

**SITE**

- Line 113: New: Provides for the purchase of new site equipment
- Line 114: Replacement: Provides for the purchase of replacement site equipment – 2 cafeteria tables (\$2500), gym projection screen (\$3150), bollard (\$1508), lighting system time clock (\$520)
- Line 115: Improvement: Provides for the purchase of equipment for site improvement – Light switch for supply shed (\$150)
- Line 116: Repairs: Provides for site repairs – Painting (\$1000), asphalt repair (\$7500), gym entrance walkway (\$3700), allowance (\$1000)

BUDGET

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2014-15		2012-13	2013-14	2014-15	DIFFERENCE	
Line #	Code	ACTUALS	BUDGET	PROPOSED BUDGET	2013-14 TO 2014-15	% CHANGE
<b>SERIES 4400 - SUPPLIES-EDUCATIONAL SUPPORT</b>						
91	200 Nurse	899	1,000	1,000	-	-
92	205 Coaching	2,419	1,600	1,800	200	12.50
93	210 General Supplies/Workbooks	15,298	15,150	15,600	450	2.97
94	PBIS			500	500	
95	215 Library/Media	592	700	800	100	14.29
96	220 AV/Technology	7,569	57,736	22,032	(35,704)	(61.84)
97	225 Replacement Technology/Computers	14,670	56,000	35,500	(20,500)	(36.61)
<b>Sub-total Supplies-Educational Support</b>		41,446	132,186	77,232	(54,954)	(41.57)
<b>SERIES 4600 - SUPPLIES-BUILDING/ADMINISTRATION</b>						
98	300 Heating Fuel-Lower Building	19,750	35,000	35,000	-	-
99	305 Heating Fuel-Upper Building	88,876	105,000	105,000	-	-
100	310 Electric-Lower Building	11,529	13,000	12,000	(1,000)	(7.69)
101	315 Electric-Upper Building	46,450	49,000	48,000	(1,000)	(2.04)
102	320 Propane-Non-Kitchen	38	1,000	1,500	500	50.00
103	330 Custodial	13,904	20,277	20,885	608	3.00
104	335 Maintenance	14,795	14,588	16,176	1,588	10.89
105	340 Grounds	-	-	-	-	-
106	345 Office	1,549	1,800	1,800	-	-
107	350 BOE	916	1,000	1,200	200	20.00
108	355 Graduation	1,698	1,700	2,500	800	47.06
109	360 Meeting	1,884	1,750	2,000	250	14.29
110	370 Code Compliance	-	50	50	-	-
111	380 Furniture/Fixtures	3,986	722	-	(722)	(100.00)
112	390 Repairs	-	-	-	-	-
<b>Sub-total Supplies-Building/Administration</b>		205,374	244,887	246,111	1,224	0.50
<b>TOTAL 4000 SERIES</b>		<b>279,521</b>	<b>423,673</b>	<b>365,552</b>	<b>(58,121)</b>	<b>(13.72)</b>
<b>SERIES 5000 - IMPROVEMENTS SITE</b>						
113	100 New	-	15,825	-	(15,825)	(100.00)
114	110 Replacement	-	-	7,678	7,678	
115	120 Improvement	-	8,013	150	(7,863)	(98.13)
116	190 Repairs	8,282	12,500	13,200	700	5.60
<b>Sub-total Improvements Site</b>		8,282	36,338	21,028	(15,310)	(42.13)

**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 – *Flooring (\$4675), stairwell lights (\$610)*
- 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 – *Air track & air supply for science (\$1447)*
- 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 – *Drainage repair (\$950), 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 – *Rug (\$250), music dept. (\$258), furniture (\$1109), portable radios (\$1300)*
- 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

TOTAL SCS BUDGET:

SALISBURY CENTRAL SCHOOL

BUDGET

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2014-15		2012-13	2013-14	2014-15	DIFFERENCE	
Line #	Code Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2013-14 TO 2014-15	% CHANGE
<b>SERIES 5100 - IMPROVEMENTS LOWER BUILDING</b>						
117	200 New	-	-	-	-	-
118	210 Replacement	7,873	-	5,285	5,285	
119	220 Improvement	-	980	-	(980)	(100.00)
120	230 Educational	-	-	1,447	1,447	
121	240 Furniture/Fixtures	-	-	-	-	-
122	290 Repairs	13,287	8,450	8,450	-	-
	<b>Sub-total Improvements Lower Building</b>	21,160	9,430	15,182	5,752	61.00
<b>SERIES 5200 - IMPROVEMENTS UPPER BUILDING</b>						
123	300 New	-	-	-	-	-
124	310 Replacement	7,559	-	-	-	-
125	320 Improvement	4,470	2,304	-	(2,304)	(100.00)
126	330 Educational	1,131	-	-	-	-
127	340 Furniture/Fixtures	114	2,033	2,917	884	43.48
128	390 Repairs	22,011	9,099	7,500	(1,599)	(17.57)
	<b>Sub-total Improvements Upper Building</b>	35,284	13,436	10,417	(3,019)	(22.47)
	<b>TOTAL 5000 SERIES</b>	<b>64,726</b>	<b>59,204</b>	<b>46,627</b>	<b>(12,577)</b>	<b>(21.24)</b>
<b>SERIES 6000 - RESERVES</b>						
129	100 Transfers	-	10	10	-	-
130	200 Capital Reserve	25,000	25,000	50,000	25,000	100.00
	<b>TOTAL 6000 SERIES</b>	<b>25,000</b>	<b>25,010</b>	<b>50,010</b>	<b>25,000</b>	<b>99.96</b>
<b>SERIES 1000 - SALARIES</b>						
131	1000 Salaries	2,887,935	2,902,753	2,939,672	36,919	1.27
132	2000 Benefits	729,157	805,321	902,574	97,253	12.08
133	3000 Purchased Services	675,046	714,199	739,284	25,085	3.51
134	4000 Supplies	279,521	423,673	365,552	(58,121)	(13.72)
135	5000 Improvements	64,726	59,204	46,627	(12,577)	(21.24)
136	6000 Reserves	25,000	25,010	50,010	25,000	99.96
	<b>Sub-total Salisbury Central Budget</b>	<b>4,661,385</b>	<b>4,930,160</b>	<b>5,043,719</b>	<b>113,559</b>	<b>2.30</b>
<b>TOTAL SALISBURY CENTRAL SCHOOL BUDGET</b>		<b>4,661,385</b>	<b>4,930,160</b>	<b>5,043,719</b>	<b>113,559</b>	<b>2.30</b>



SALISBURY CENTRAL SCHOOL

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2014-15		BUDGET		DIFFERENCE			
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2013-14 TO 2014-15	% CHANGE
<b>REGIONAL TUITION*</b>							
137	100	H.V.R.H.S.	2,000,499	1,865,728	(134,771)	(6.74)	
138	200	Pupil Services	1,010,658	1,007,076	(3,582)	(0.35)	
139	300	R.S.S.C.	201,535	176,986	(24,549)	(12.18)	
		Board of Education Unbudgeted					
<b>TOTAL REGIONAL TUITION</b>			<b>3,212,692</b>	<b>3,049,790</b>	<b>(162,902)</b>	<b>(5.07)</b>	
<b>TOTAL TOWN EDUCATION BUDGET</b>			<b>8,142,852</b>	<b>8,093,509</b>	<b>(49,343)</b>	<b>(0.61)</b>	
*The Regional Tuition figures listed above, under 2013-14 Budget, represent the proposed budget figures available at the time our budget was passed.							
The (5.07)% change comes from a 13-14 budget to 14-15 proposed budget comparison.							
<b>REGIONAL TUITION+</b>							
137	100	H.V.R.H.S.	1,987,108	1,865,728	(121,380)	(6.11)	
138	200	Pupil Services	1,009,884	1,007,076	(2,808)	(0.28)	
139	300	R.S.S.C.	193,229	176,986	(16,243)	(8.41)	
		Board of Education Unbudgeted					
<b>TOTAL REGIONAL TUITION</b>			<b>3,190,221</b>	<b>3,049,790</b>	<b>(140,431)</b>	<b>(4.40)</b>	
<b>TOTAL TOWN EDUCATION BUDGET</b>			<b>8,120,381</b>	<b>8,093,509</b>	<b>(26,872)</b>	<b>(0.33)</b>	
+The Regional Tuition figures listed above, under 2013-14 Actuals, represent the actual tuition amounts that Salisbury is paying in 2013-14.							
The (4.40)% change comes from a 13-14 actual to 14-15 proposed budget comparison.							