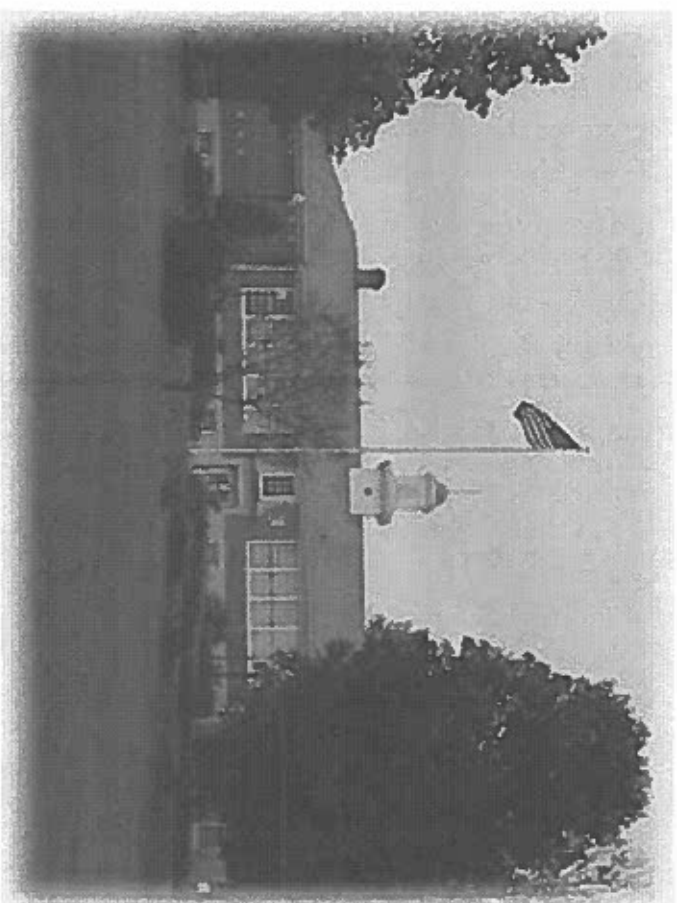


SALISBURY CENTRAL SCHOOL



2018-2019 DRAFT BUDGET

An Itemized Estimate of Expenditures

Public Hearing

April 9, 2018

BOARD OF EDUCATION MEMBERS

Mr. David Valcin, Chair

Ms. Joanne Hayhurst, Vice Chair

Mr. Barrett Prinz, Secretary

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Dr. Pam Vogel

Superintendent of Schools

Ms. Lisa Carter

Assistant Superintendent of Schools

Mrs. Stephanie Magyar
Principal

BUDGET NARRATIVE:
EDUCATIONAL

SERIES 1000 SALARIES

- Line 1: Certified Staff: All certified staff
Title One: This is for our remedial reading instructor expense which was previously offset by 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, chaperones, instructional coaches, teacher mentors. Contractual stipends. FICA in line 23 below.
- Line 4: Substitutes: Substitute teachers in case of a teacher absence. \$100/day for certified and \$85/day for non-certified.
- Line 5: Permanent Sub: Permanent substitute who works 180 days at \$105/day.
- 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: 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 9: Principal:
- Line 10: Principal Annuity:

SUPPORT

- Line 11: Secretarial: This line contains salaries for 2 full-time secretaries. This includes vacation, holiday and longevity pay.
- Line 12: Secretarial Overtime: An estimate for secretarial overtime.
- Line 13: Custodians: Salaries for 4 full-time custodians, sub custodians and part-time summer help. This includes vacation, holiday and longevity pay.
- Line 14: Custodial Overtime: An estimate for custodial overtime.
- Line 15: Board Clerk: Salary for 1 full-time secretary/board clerk. This includes vacation, holiday and longevity pay.
- Line 16: Board Clerk Overtime: An estimate for board clerk overtime.
- Line 17: Computer Technicians: Salary for one full-time computer technician. This includes holiday pay.
- Line 18: Comp. Tech. Overtime: An estimate for computer technician overtime.

BUDGET NARRATIVE:

SERIES 2000 BENEFITS

- Line 19: Health Insurance-Teachers: Coverage for all full-time certified staff adjusted for employee cost shares.
- Line 20: Health Insurance-Support: Coverage for all full-time non-certified staff adjusted for employee cost shares.
- Line 21: Pensions: Board's contribution to Town's pension plan for non-certified staff who are eligible.
Retirement Incentive: Year one of a three year obligation.
- 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.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2018-2019

2016-17

2017-18

2018-19

DIFFERENCE

Line # Code Series Description

ACTUALS

BUDGET

PROPOSED BUDGET

2017-18 TO 2018-19

CHANGE %

SERIES 1000 - EDUCATIONAL SALARIES

1	100	Certified Staff Title One	2,313,874	2,429,446	2,261,467	(167,979)	
2	110	Coaching	66,654	60,000	90,000	30,000	
3	120	Extra Duty	11,304	11,528	13,200	1,672	
4	130	Substitutes	17,486	21,682	30,238	8,556	
5		Permanent Substitute	41,642	18,886	36,756	17,870	
6	140	Paraprofessionals		18,900	18,900	-	
7		Cafeteria	163,246	135,287	171,162	35,875	
8	150	Other: ELL/504	45,485	28,595	28,749	154	
9	160	Principal	118,561	5,500	5,500	-	
10		Principal Annuity	3,557	122,118	122,118	-	
		Sub-total Educational Salaries	2,781,809	2,855,606	2,781,754	(73,852)	(2.59)

SERIES 1100 - SUPPORT SALARIES

11	200	Secretarial	83,860	86,320	86,420	100	
12	205	Secretarial Overtime	608	1,481	1,481	(0)	
13	210	Custodians	234,347	242,731	243,581	850	
14	215	Custodial Overtime	3,219	4,059	4,059	0	
15	220	Board Clerk	54,863	56,492	56,542	50	
16	225	Board Clerk Overtime	2,281	2,172	2,172	(0)	
17	230	Computer Technician	43,200	34,598	36,508	1,910	
18	235	Computer Technician Overtime	-	-	-	-	
		Sub-total Support Salaries	422,378	427,853	430,763	2,910	0.68
		TOTAL 1000 SERIES	3,204,187	3,283,459	3,212,517	(70,942)	(2.16)

SERIES 2000 - BENEFITS

19	100	Health Insurance-Teachers	455,558	554,639	561,929	7,290	
20	110	Health Insurance-Support	111,295	174,214	183,401	9,187	
21	120	Pensions	47,489	50,070	59,108	9,038	
22		Retirement Incentive	30,000	-	75,000	75,000	
22	130	Life Insurance	5,851	5,979	6,243	264	
23	140	Disability Insurance	3,300	3,300	3,918	618	
23	140	FICA & Medicare	81,939	89,392	97,312	7,920	
24	150	Tuition Reimbursement	6,806	14,867	13,304	(1,563)	
25	160	Unemployment	-	500	500	-	
26	170	Workers Compensation	17,085	18,848	20,386	1,538	
		TOTAL 2000 SERIES	759,323	911,809	1,021,101	109,292	11.99

BUDGET NARRATIVE:

SERIES 3000 PURCHASED SERVICES

EDUCATIONAL

- Line 27: Instructional: School-wide programs, Nature's Classroom & Washington DC chaperones and BOE contribution toward NC expense.
- 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 student testing. Includes online testing resources.
- Line 31: Summer School/Math Camp: Staffing for K-5 remedial summer school program held at SCS and Math Camp held at Hotchkiss.
- 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: Employment agreement for school nurse's salary. Benefits under Series 2000.
- 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 on-site and remote maintenance and administration of the computer network.
- Line 37: Technology Contracts: Site licenses for software use and tech support for administrative computer programs.
- Line 38: Leasing Contracts: Contracts for three copiers, printer maintenance, postage meter, post office box, and propane tank.
- Line 39: Transportation-Contract: Contract with All-Star for 6 buses plus fuel (14,000 gals. @ \$2.20/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, Boston and Washington, DC trips.
- Line 41: Transportation-Athletics: Round trip costs for all away sports competitions.
- Line 42: Lunch Program: Provides for Food Service Director support services and potential program cost overages.
- Line 43: AESOP: A region-wide software system that contacts potential substitutes when needed.
- Line 44: AESOP In-House 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 situations, when necessary.
- Line 52: Enumerator: Mandated annual census of children living in Salisbury.
- Line 53: Cleaning: Allowance for cleaning needs.
- Line 54: Copier/Printer Overages: Provides for contracted per page overage charges for three copiers and printer fleet.
- Line 55: Insurance-LAP: 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 Salisbury's inter-school athletes attending HVRHS.

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2018-2019

Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2017-18	2018-19	2017-18 TO 2018-19	DIFFERENCE % CHANGE
SERIES 3000 - PURCHASED SERVICES EDUCATIONAL									
27	100	Instructional	10,795	11,618	14,139	2,521			
28	110	Curriculum Development/Training	15,902	15,000	15,000	-			
29	120	Technology Training	-	1,000	1,000	-			
30	130	Testing-Students	633	2,422	3,095	673			
31	140	Summer School/Math Camp	9,609	10,000	14,000	4,000			
32	160	Tutoring//Homebound/Outplaced	11,113	15,000	15,000	-			
Sub-total Purchased Services Educational			48,052	55,040	62,234	7,194	13.07		

Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2017-18	2018-19	2017-18 TO 2018-19	DIFFERENCE % CHANGE
SERIES 3300 - PURCHASED SERVICES SUPPORT									
33	200	Nurse	57,840	58,997	48,457	(10,540)			
34	205	Medical Advisor	600	600	600	-			
35	210	Referee/Interschol	3,315	3,150	3,400	250			
36	220	Network Support	66,283	59,976	60,576	600			
37	225	Technology Contracts	53,584	52,813	41,457	(11,356)			
38	230	Leasing Contracts	16,146	16,606	27,558	10,952			
39	240	Transportation-Contracts	362,671	365,120	375,480	10,360			
40	244	Transportation-Field Trips	24,260	27,755	30,609	2,854			
41	248	Transportation-Athletics	3,403	3,558	3,772	214			
42	250	Lunch Program	14,582	20,031	13,000	(7,031)			
43	255	AESOP	1,203	1,264	1,264	-			
44	265	AESOP In-House Support	-	-	-	-			
45	270	Travel - Professional Staff	986	750	1,350	600			
46	275	Conference/Education Support Staff	-	200	200	-			
47	280	BOE Approved Programs	-	1,200	21,030	19,830			
48	290	Repairs	-	-	-	-			
Sub-total Purchased Services Support			604,873	612,020	628,753	16,733	2.73		

Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2017-18	2018-19	2017-18 TO 2018-19	DIFFERENCE % CHANGE
SERIES 3600 - PURCHASED SERVICES BUILDING/ADMINISTRATION									
49	300	Consultant/Engineer	-	2,000	2,000	-			
50	301	Audit	6,000	6,500	3,500	(3,000)			
51	302	Legal Fees	2,741	10,000	5,000	(5,000)			
52	304	Enumerator	1,441	1,484	1,529	45			
53	305	Cleaning	342	350	350	-			
54	310	Copier/Printer Overages	155	1,000	6,000	5,000			
55	320	Insurance - LAP	18,567	19,046	19,046	-			
56	322	Insurance-Sports	569	600	600	-			

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2018-2019		2016-17	2017-18	2018-19	DIFFERENCE		
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2017-18 TO 2018-19	% CHANGE
57	330	Dues & Fees	5,605	7,520	7,700	180	
58	332	Classified Ads	1,492	750	750	-	
59	334	Internet	1,950	7,400	10,876	3,476	
60	336	Postage	1,599	2,000	2,000	-	
61	338	Printing	-	500	500	-	
62	340	Telephone	6,530	8,800	11,340	2,540	
63	342	Water & Sewer	6,338	6,563	6,700	137	
64	344	Maintenance Contracts	19,858	27,559	24,417	(3,142)	
65	346	Oil Burners/AC Service	4,072	4,972	4,972	-	
66	348	Heating Controls	12,488	12,822	13,206	384	
67	350	Snow Plowing	8,500	8,500	8,500	-	
68	355	Asbestos Management	-	3,300	500	(2,800)	
69	360	Rubbish Removal	9,846	10,020	10,020	-	
70	365	Travel-BOE	286	1,000	1,000	-	
71	370	Grounds/Landscaping	23,218	29,175	26,400	(2,775)	
72	375	Emergency	-	2,000	2,000	-	
73	380	Misc. Purchased Services	-	500	500	-	
74	390	Repairs - Musical Instruments	2,890	2,700	2,700	-	
Sub-total Purchased Services Building/Admin.			134,487	177,061	172,106	(4,955)	(2.80)
TOTAL 3000 SERIES			787,412	844,121	863,093	18,972	2.25
SERIES 4000 - SUPPLIES-EDUCATIONAL							
75	100	Art	5,988	4,000	4,000	-	
76	101	EL	-	-	-	-	
77	102	Enrichment, Language Arts	441	773	773	-	
78	104	Language Arts	7,559	7,000	7,000	-	
79	105	Maker Space	-	-	2,000	2,000	
80	106	Math	1,120	7,500	11,120	3,620	
81	108	Music	1,604	1,583	1,583	-	
82	110	Physical Education	535	865	865	-	
83	112	Science	1,670	1,622	1,622	-	
84	114	Social Studies	797	1,000	1,000	-	
85	116	Special Education	59	1,990	1,990	-	
86	118	Technology	1,186	1,050	800	(250)	
87	120	World Language	1,273	1,700	1,700	-	
88	122	Textbooks	8,660	3,459	1,859	(1,600)	
89	124	Library Books	4,619	7,600	7,600	-	
90	126	Magazines/Periodicals	602	1,000	1,000	-	
91	128	Professional Materials	643	1,100	1,100	-	
92	130	Special Innovative	615	1,050	1,050	-	
Sub-total Supplies-Educational			37,371	43,292	47,062	3,770	8.71

SUPPORT

- Line 93: Nurse: For medical and health related supplies.
- Line 94: Coaching: For coaching materials, manuals and equipment necessary for our after-school athletic programs.
- Line 95: General Supplies/Workbooks: For all school-wide consumable classroom/program supplies, including copier paper.
- Line 96: Library/Media: For supplies related to maintaining the media center such as book tape, re-binding materials, and processing.
- Line 97: AV/New Technology: For all audiovisual needs (DVDs, CDs, projector bulbs, eBooks) as well as new technology hardware.
- Line 98: Replacement Tech/Comp: Replacement of obsolete computers and technology equipment.

BUILDING/ADMINISTRATION

- Line 99: Heating Fuel-Lower Building: Contractual price based on \$ 2.15 per gallon for 7,000 gallons for the lower building (4/330 gal. tanks).
- Line 100: Heating Fuel-Upper Building: Contractual price based on \$ 2.15 per gallon for 30,000 gallons for the upper building (2/10,000 gal. tanks).
- Line 101: Electric-Lower Building: Provides for lower building electricity. Includes usage and delivery charges.
- Line 102: Electric-Upper Building: Provides for electricity for the upper building plus two outside storage areas. Includes usage and delivery charges.
- Line 103: Propane-Non-Kitchen: Propane to heat a storage shed and tractor garage.
- Line 104: Custodial: Supplies & equipment needed to keep the facility clean.
- Line 105: Maintenance: Supplies & equipment needed to maintain the facility.
- Line 106: Grounds: Supplies necessary for maintaining school grounds.
- Line 107: Office: Supplies for general office and administrative use.
- Line 108: BOE: Supplies associated with Board of Education activities.
- Line 109: Graduation: Diplomas, awards, award certificate paper and covers, program paper, flowers and arrangements for graduation.
- Line 110: Meeting: Provides for the expenses associated with meetings and community programs.
- Line 111: Code Compliance: Fees to assure building compliance with local and state codes.
- Line 112: Furniture/Fixtures: Provides for furniture/fixtures necessary for the building/administration.
- Line 113: Repairs:

BUDGET NARRATIVE: SERIES 5000 IMPROVEMENTS

SITE

- Line 114: New: Provides for the purchase of new site equipment.
- Line 115: Replacement: Provides for the purchase of replacement site equipment.
- Line 116: Improvement: Provides for the purchase of equipment for site improvement.
- Line 117: Repairs: Provides for site repairs (*Painting \$2380*), (*Asphalt Repair \$7500*), (*Allowance \$1000*).

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2018-2019

Line #	Code	Series Description	2016-17 ACTUALS	2017-18 BUDGET	2018-19 PROPOSED BUDGET	DIFFERENCE 2017-18 TO 2018-19	% CHANGE
SERIES 4400 - SUPPLIES-EDUCATIONAL SUPPORT							
93	200	Nurse	1,028	1,200	1,200	-	-
94	205	Coaching	3,767	2,900	2,900	-	-
95	210	General Supplies/Workbooks	20,542	22,260	20,760	(1,500)	(6.74)
96	215	Library/Media	230	900	900	-	-
97	220	AV/New Technology	26,541	1,800	11,575	9,775	542.94
98	225	Replacement Technology/Computers	28,082	13,256	39,247	25,991	196.12
Sub-total Supplies-Educational Support			80,190	42,316	76,582	34,266	80.98

Line #	Code	Series Description	2016-17 ACTUALS	2017-18 BUDGET	2018-19 PROPOSED BUDGET	DIFFERENCE 2017-18 TO 2018-19	% CHANGE
SERIES 4600 - SUPPLIES-BUILDING/ADMINISTRATION							
99	300	Heating Fuel-Lower Building	9,736	18,000	15,050	(2,950)	(16.39)
100	305	Heating Fuel-Upper Building	50,265	54,000	64,500	10,500	19.44
101	310	Electric-Lower Building	16,170	17,500	20,092	2,592	14.81
102	315	Electric-Upper Building	63,424	70,300	70,940	640	0.91
103	320	Propane-Non-Kitchen	1,009	900	900	-	-
104	330	Custodial	18,960	22,157	22,157	-	-
105	335	Maintenance	12,547	15,923	15,923	-	-
106	340	Grounds	-	-	-	-	-
107	345	Office	2,321	3,270	3,270	-	-
108	350	BOE	1,023	1,200	1,200	-	-
109	355	Graduation	1,701	2,000	2,000	-	-
110	360	Meeting	2,008	2,400	2,400	-	-
111	370	Code Compliance	-	50	50	-	-
112	380	Furniture/Fixtures	-	-	-	-	-
113	390	Repairs	-	-	-	-	-
Sub-total Supplies-Building/Administration			179,164	207,700	218,482	10,782	5.19
TOTAL 4000 SERIES			296,725	293,308	342,126	48,818	16.64

Line #	Code	Series Description	2016-17 ACTUALS	2017-18 BUDGET	2018-19 PROPOSED BUDGET	DIFFERENCE 2017-18 TO 2018-19	% CHANGE
SERIES 5000 - IMPROVEMENTS SITE							
114	100	New	300	-	-	-	-
115	110	Replacement	-	-	-	-	-
116	120	Improvement	6,872	5,000	-	(5,000)	(72.75)
117	190	Repairs	9,537	10,880	10,880	-	-
Sub-total Improvements Site			16,709	15,880	10,880	(5,000)	(31.49)

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2018-2019

2016-17

2017-18

2018-19
PROPOSED
BUDGET

DIFFERENCE
2017-18 TO
2018-19
CHANGE
%

Line # Code Series Description ACTUALS BUDGET BUDGET BUDGET

SERIES 5100 - IMPROVEMENTS LOWER BUILDING

118	200	New	-	-	-	-
119	210	Replacement	-	-	-	-
120	220	Improvement	-	-	-	-
121	230	Educational	1,377	-	-	-
122	240	Furniture/Fixtures	-	-	-	-
123	290	Repairs	7,990	7,500	7,500	-
<i>Sub-total Improvements Lower Building</i>			9,367	7,500	7,500	-

SERIES 5200 - IMPROVEMENTS UPPER BUILDING

124	300	New	-	-	-	-	
125	310	Replacement	3,113	-	-	-	
126	320	Improvement	521	-	-	-	
127	330	Educational	3,275	-	1,089	1,089	
128	340	Furniture/Fixtures	11,225	5,700	4,872	(828)	
129	390	Repairs	14,380	10,000	10,000	-	
<i>Sub-total Improvements Upper Building</i>			32,514	15,700	15,961	261	
TOTAL 5000 SERIES			58,590	39,080	34,341	(4,739)	1.66

SERIES 6000 - RESERVES

130	100	Transfers	-	10	10	-	
131	200	Capital Reserve	50,000	50,000	75,000	25,000	
TOTAL 6000 SERIES			50,000	50,010	75,010	25,000	49.99

132	1000	Salaries	3,204,187	3,283,459	3,212,517	(70,942)	(2.16)
133	2000	Benefits	759,323	911,808	1,021,101	109,293	11.99
134	3000	Purchased Services	787,412	844,121	863,093	18,972	2.25
135	4000	Supplies	296,725	293,308	342,126	48,818	16.64
136	5000	Improvements	58,590	39,080	34,341	(4,739)	(12.13)
137	6000	Reserves	50,000	50,010	75,010	25,000	49.99
<i>Sub-total Salisbury Central Budget</i>			5,156,237	5,421,786	5,548,188	126,402	2.33

TOTAL SALISBURY CENTRAL SCHOOL BUDGET

5,156,237	5,421,786	5,548,188	126,402	2.33
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BUDGET NARRATIVE:

SERIES 7000 REGIONAL TUITION

- Line 138: HVRHS: Expenditures for the education of our high school students. This amount is based on the previous year's enrollment.
- Line 139: Pupil Services: Allocated expenditures for special education services for Salisbury.
- Line 140: 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 2018-2019

Line #	Code	Series Description	2016-17 ACTUALS	2017-18 BUDGET	2018-19 PROPOSED BUDGET	DIFFERENCE 2017-18 TO 2018-19	PERCENTAGE CHANGE
REGIONAL TUITION							
138	100	H.V.R.H.S.	1,857,820	1,853,335	1,892,386	39,051	2.11
139	200	Pupil Services	1,128,843	1,263,496	1,378,808	115,312	9.13
140	300	R.S.S.C.	189,953	222,797	243,981	21,184	9.51
		Board of Education Unbudgeted	-	-	-	-	-
TOTAL REGIONAL TUITION			3,176,616	3,339,628	3,515,175	175,547	5.26

TOTAL TOWN EDUCATION BUDGET	8,332,853	8,761,414	9,063,363	301,949	3.45
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