

# ***SALISBURY CENTRAL SCHOOL***



**2016-2017 BUDGET  
Town Meeting  
May 11, 2016**



## BOARD OF EDUCATION MEMBERS

Mr. David Valcin, Chairman  
Mr. David Bayersdorfer, Vice Chairman  
Mr. Jeff Lloyd, Secretary  
Mr. Claude Rolo  
Mr. Keith Moon  
Dr. Natalia Smirnova  
Ms. Joanne Hayhurst

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, Quiz Bowl and Student Council Advisors, Washington DC and Nature's Classroom chaperones.) 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 4.5 part-time assistants working in the library, classrooms and cafeteria as well as 2 cafeteria workers. 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 who are eligible.
Line 21: Retirement Incentive:	Stipends for two early retirees. Year three 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 2016-17			2014-15	2015-16	2016-17	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2015-16 TO 2016-17	% CHANGE
<b><u>SERIES 1000 - EDUCATIONAL SALARIES</u></b>							
1	100	Certified Staff	2,174,598	2,245,175	2,314,854	69,679	
		Title One	31,736	33,826	55,000	21,174	
2	110	Coaching	10,846	11,082	11,304	222	
3	120	Extra Duty	16,006	16,451	17,211	760	
4	130	Substitutes	35,886	16,800	17,169	369	
5		Permanent Substitute		17,100	18,900	1,800	
6	140	Paraprofessionals	142,689	150,082	157,484	7,402	
7	150	Other: ELL/504	500	500	500	-	
8	160	Principal	114,750	115,108	118,561	3,453	
9		Principal Annuity	-	3,453	3,557	104	
<b>Sub-total Educational Salaries</b>			<b>2,527,011</b>	<b>2,609,577</b>	<b>2,714,540</b>	<b>104,963</b>	<b>4.02</b>
<b><u>SERIES 1100 - SUPPORT SALARIES</u></b>							
10	200	Secretarial	80,902	80,095	80,195	100	
11	205	Secretarial Overtime	1,246	2,098	2,098	0	
12	210	Custodians	221,363	220,098	224,490	4,392	
13	215	Custodial Overtime	3,169	3,879	3,879	-	
14	220	Board Clerk	52,369	53,294	53,344	50	
15	225	Board Clerk Overtime	1,978	2,079	2,079	(0)	
16	230	Computer Technicians	34,229	36,155	36,205	50	
17	235	Computer Technician Overtime	-	-	-	-	
<b>Sub-total Support Salaries</b>			<b>395,256</b>	<b>397,698</b>	<b>402,290</b>	<b>4,592</b>	<b>1.15</b>
<b>TOTAL 1000 SERIES</b>			<b>2,922,267</b>	<b>3,007,275</b>	<b>3,116,830</b>	<b>109,555</b>	<b>3.64</b>
<b><u>SERIES 2000 - BENEFITS</u></b>							
18	100	Health Insurance-Teachers	446,936	498,126	491,262	(6,864)	
19	110	Health Insurance-Support	127,164	187,708	151,516	(36,192)	
20	120	Pensions	50,291	47,982	47,117	(865)	
21		Retirement Incentive	30,000	30,000	30,000	-	
22	130	Life Insurance	9,520	5,922	5,686	(236)	
		Disability Insurance		3,269	3,612	343	
23	140	FICA & Medicare	85,197	83,800	86,020	2,220	
24	150	Tuition Reimbursement	2,070	8,000	13,775	5,775	
25	160	Unemployment	120	1,500	15,930	14,430	
26	170	Workers Compensation	16,242	17,642	18,336	694	
<b>TOTAL 2000 SERIES</b>			<b>767,540</b>	<b>883,949</b>	<b>863,255</b>	<b>(20,694)</b>	<b>(2.34)</b>

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

Line 27: Instructional: School-wide programs, Nature's Classroom & Washington DC chaperones.  
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 .  
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. @ \$2.02/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 Education Connection contract and potential program cost overages.  
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 situations, 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 2016-17			2014-15	2015-16	2016-17	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2015-16 TO 2016-17	% CHANGE
		<b><u>SERIES 3000 - PURCHASED SERVICES EDUCATIONAL</u></b>					
27	100	Instructional	9,156	13,296	10,228	(3,068)	
28	110	Curriculum Development/Training	6,151	2,000	15,000	13,000	
29	120	Technology Training	5,612	1,000	1,000	-	
30	130	Testing-Students	3,928	5,474	3,449	(2,025)	
31	140	Tuition-Summer School	4,648	6,800	10,000	3,200	
32	160	Tutoring/Homebound/Outplaced	26,373	15,000	15,000	-	
		<b><i>Sub-total Purchased Services Educational</i></b>	<b>55,868</b>	<b>43,570</b>	<b>54,677</b>	<b>11,107</b>	<b>25.49</b>
		<b><u>SERIES 3300 - PURCHASED SERVICES SUPPORT</u></b>					
33	200	Nurse Services	55,593	56,705	57,840	1,135	
34	205	Medical Advisor	-	750	750	-	
35	210	Referee/Interschool	2,842	3,765	3,500	(265)	
36	220	Network Support	22,655	62,867	64,402	1,535	
37	225	Technology Contracts	38,063	40,726	48,096	7,370	
38	230	Leasing Contracts	13,755	16,385	16,679	294	
39	240	Transportation-Contracts	367,648	362,400	361,480	(920)	
40	244	Transportation-Field Trips	23,270	24,751	24,584	(167)	
41	248	Transportation-Athletics	3,441	4,037	3,811	(226)	
42	250	Lunch Program	5,000	5,000	32,595	27,595	
43	255	AESOP	1,214	1,398	1,398	-	
44	265	AESOP In-House Support	-	-	-	-	
45	270	Travel - Professional Staff	310	750	750	-	
46	275	Conference/Education Support Staff	1,248	200	200	-	
47	280	BOE Approved Programs	-	1,200	17,937	16,737	
48	290	Repairs	-	-	-	-	
		<b><i>Sub-total Purchased Services Support</i></b>	<b>535,039</b>	<b>580,934</b>	<b>634,022</b>	<b>53,088</b>	<b>9.14</b>
		<b><u>SERIES 3600 - PURCHASED SERVICES BUILDING/ADMINISTRATION</u></b>					
49	300	Consultant/Engineer	525	15,708	2,000	(13,708)	
50	301	Audit	6,000	6,500	6,500	-	
51	302	Legal Fees	754	10,000	5,000	(5,000)	
52	304	Enumerator	1,358	1,399	1,441	42	
53	305	Cleaning	306	1,000	1,000	-	
54	310	Office/Electric	4,372	3,500	2,000	(1,500)	
55	320	Insurance	15,977	17,451	17,451	-	
56	322	Insurance-Sports	592	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 & honor roll certificates.
Line 62:Telephone:	Monthly telephone charges.
Line 63:Water & Sewer:	Aquarian water and SWPCA.
Line 64:Maintenance Contracts:	Gym , kitchen, generators, security & fire alarms, fire extinguishers, elevator, sprinklers, exterminator, fire pump, boiler inspections, fuel tank inspections and utility vehicle service.
Line 65:Oil Burners:	Provides for the service of three boilers.
Line 66:Heating Controls:	Contractual maintenance and service for heating & air conditioning controls. Fee includes both buildings.
Line 67:Snow Plowing:	Snow removal and plowing for entire site, except areas around buildings which are the responsibility of the custodians.
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, 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 \$3600</i> ), ( <i>MS Science \$594</i> ), ( <i>MS Lit. \$200</i> ), ( <i>ES Math \$3700</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**

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Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2015-16 TO 2016-17	% CHANGE
57	330	Dues & Fees	4,552	5,830	5,564	(266)	
58	332	Classified Ads	658	250	500	250	
59	334	Internet	2,154	1,950	2,000	50	
60	336	Postage	1,971	2,000	2,000	-	
61	338	Printing	74	500	500	-	
62	340	Telephone	3,007	7,120	8,300	1,180	
63	342	Water & Sewer	6,707	6,968	6,968	-	
64	344	Maintenance Contracts	21,443	24,073	25,472	1,399	
65	346	Oil Burners	3,252	3,980	3,980	-	
66	348	Heating Controls	11,704	12,085	12,327	242	
67	350	Snow Plowing	-	-	8,500	8,500	
68	355	Asbestos Management	2,800	500	500	-	
69	360	Rubbish Removal	10,498	9,384	9,384	-	
70	365	Travel-BOE	545	1,000	1,000	-	
71	370	Grounds	27,851	33,225	28,425	(4,800)	
72	375	Emergency	-	2,000	2,000	-	
73	380	Misc. Purchased Services	344	500	500	-	
74	390	Repairs	2,435	2,700	2,700	-	
		<b>Sub-total Purchased Services Building/Admin.</b>	<b>129,879</b>	<b>170,488</b>	<b>156,877</b>	<b>(13,611)</b>	<b>(7.98)</b>
		<b>TOTAL 3000 SERIES</b>	<b>720,786</b>	<b>794,992</b>	<b>845,576</b>	<b>50,584</b>	<b>6.36</b>
		<b>SERIES 4000 - SUPPLIES-EDUCATIONAL</b>					
75	100	Art	4,015	4,000	4,200	200	
76	102	Enrichment	637	750	750	-	
77	104	Language Arts	6,980	8,100	8,100	-	
78	106	Math	7,070	5,600	5,600	-	
79	108	Music	1,905	1,313	1,537	224	
80	110	Physical Education	838	840	840	-	
81	112	Science	1,317	1,575	1,575	-	
82	114	Social Studies	100	525	800	275	
83	116	Special Education	1,028	1,260	1,990	730	
84	118	Technology	1,926	2,050	2,050	-	
85	120	World Language	1,179	1,575	1,575	-	
86	122	Textbooks	-	4,059	8,594	4,535	
87	124	Library Books	6,971	7,500	7,500	-	
88	126	Magazines/Periodicals	771	1,000	1,000	-	
89	128	Professional Materials	870	1,100	1,100	-	
90	130	Special Innovative	-	1,050	1,050	-	
		<b>Sub-total Supplies-Educational</b>	<b>35,607</b>	<b>42,297</b>	<b>48,261</b>	<b>5,964</b>	<b>14.10</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 ( <i>Uniforms \$1450</i> ).
Line 93: General Supplies:	For all consumable classroom/program supplies, copier paper and student planners.
Line 94: PBIS:	Now included in General Supplies line.
Line 95: Library/Media:	For supplies related to maintaining the media center such as book tape, rebinding materials, processing, AV supplies.
Line 96: AV/Technology:	For all audiovisual needs (DVDs, CDs, projector bulbs, eBooks) 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 \$ 1.80 per gallon for 10,000 gallons for the lower building (4/330 gal. tanks).
Line 99: Heating Fuel-Upper Building:	Contractual price based on \$ 1.80 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. Includes diesel refill for middle school generator.
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 ( <i>School Garden</i> ).
Line 114: Replacement:	Provides for the purchase of replacement site equipment.
Line 115: Improvement:	Provides for the purchase of equipment for site improvement ( <i>Maker Spaces – UB &amp; LB</i> ).
Line 116: Repairs:	Provides for site repairs ( <i>Painting \$2380</i> ), ( <i>Asphalt Repair \$7500</i> ), ( <i>Allowance \$1000</i> ).

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Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2015-16 TO 2016-17	% CHANGE
		<b><u>SERIES 4400 - SUPPLIES-EDUCATIONAL SUPPORT</u></b>					
91	200	Nurse	1,035	1,000	1,000	-	
92	205	Coaching	1,586	2,300	4,000	1,700	
93	210	General Supplies/Workbooks	15,535	20,760	22,260	1,500	
94		PBIS		500	-	(500)	
95	215	Library/Media	773	800	800	-	
96	220	AV/Technology	19,548	36,700	30,117	(6,583)	
97	225	Replacement Technology/Computers	34,658	44,423	33,324	(11,099)	
		<b><i>Sub-total Supplies-Educational Support</i></b>	<b>73,135</b>	<b>106,483</b>	<b>91,501</b>	<b>(14,982)</b>	<b>(14.07)</b>
		<b><u>SERIES 4600 - SUPPLIES-BUILDING/ADMINISTRATION</u></b>					
98	300	Heating Fuel-Lower Building	18,889	30,000	18,000	(12,000)	
99	305	Heating Fuel-Upper Building	98,802	90,000	54,000	(36,000)	
100	310	Electric-Lower Building	12,067	13,200	13,860	660	
101	315	Electric-Upper Building	49,725	52,800	55,440	2,640	
102	320	Propane-Non-Kitchen	1,318	1,500	1,500	-	
103	330	Custodial	21,683	21,512	22,157	645	
104	335	Maintenance	11,194	14,780	15,923	1,143	
105	340	Grounds	-	-	-	-	
106	345	Office	920	3,270	3,270	-	
107	350	BOE	1,357	1,200	1,200	-	
108	355	Graduation	1,655	2,500	2,500	-	
109	360	Meeting	2,540	2,400	2,400	-	
110	370	Code Compliance	-	50	50	-	
111	380	Furniture/Fixtures	-	-	-	-	
112	390	Repairs	-	-	-	-	
		<b><i>Sub-total Supplies-Building/Administration</i></b>	<b>220,150</b>	<b>233,212</b>	<b>190,300</b>	<b>(42,912)</b>	<b>(18.40)</b>
		<b>TOTAL 4000 SERIES</b>	<b>328,892</b>	<b>381,992</b>	<b>330,062</b>	<b>(51,930)</b>	<b>(13.59)</b>
		<b><u>SERIES 5000 - IMPROVEMENTS SITE</u></b>					
113	100	New	-	-	300	300	
114	110	Replacement	5,443	-	-	-	
115	120	Improvement	150	-	7,000	7,000	
116	190	Repairs	6,383	9,500	10,880	1,380	
		<b><i>Sub-total Improvements Site</i></b>	<b>11,976</b>	<b>9,500</b>	<b>18,180</b>	<b>8,680</b>	<b>91.37</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 ( <i>Science Equipment</i> ).
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 ( <i>Allowance \$7500</i> ).

### 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 ( <i>Floor Mats</i> ).
Line 125: Improvement:	Provides for the purchase of equipment for upper building improvement ( <i>Band Room Electrical Upgrade</i> ) .
Line 126: Educational:	Provides for the purchase of educational equipment for the upper building ( <i>Music/Band Equipment</i> ).
Line 127: Furniture/Fixtures:	Provides for the purchase of furniture/fixtures for the upper building ( <i>Classroom Furniture \$6725</i> ), ( <i>White Boards \$1300</i> ), ( <i>Portable PA System \$1200</i> ), ( <i>Miscellaneous \$1972</i> ).
Line 128: Repairs:	Provides for repairs in the upper building ( <i>Allowance \$7500</i> ).

### 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
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<b>TOTAL SCS BUDGET:</b>
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**SALISBURY CENTRAL SCHOOL  
BUDGET**

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2016-17			2014-15	2015-16	2016-17	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2015-16 TO 2016-17	% CHANGE
		<b><u>SERIES 5100 - IMPROVEMENTS LOWER BUILDING</u></b>					
117	200	New	-	-	-	-	
118	210	Replacement	1,621	-	-	-	
119	220	Improvement	-	-	-	-	
120	230	Educational	1,357	-	1,378	1,378	
121	240	Furniture/Fixtures	-	-	-	-	
122	290	Repairs	7,616	7,500	7,500	-	
		<b><i>Sub-total Improvements Lower Building</i></b>	<b>10,594</b>	<b>7,500</b>	<b>8,878</b>	<b>1,378</b>	<b>18.37</b>
		<b><u>SERIES 5200 - IMPROVEMENTS UPPER BUILDING</u></b>					
123	300	New	-	750	-	(750)	
124	310	Replacement	-	-	3,135	3,135	
125	320	Improvement	1,000	-	1,000	1,000	
126	330	Educational	-	-	3,602	3,602	
127	340	Furniture/Fixtures	2,736	9,801	11,197	1,396	
128	390	Repairs	15,734	7,500	7,500	-	
		<b><i>Sub-total Improvements Upper Building</i></b>	<b>19,470</b>	<b>18,051</b>	<b>26,434</b>	<b>8,383</b>	<b>46.44</b>
		<b>TOTAL 5000 SERIES</b>	<b>42,040</b>	<b>35,051</b>	<b>53,492</b>	<b>18,441</b>	<b>52.61</b>
		<b><u>SERIES 6000 - RESERVES</u></b>					
129	100	Transfers	-	10	10	-	
130	200	Capital Reserve	50,000	50,000	50,000	-	-
		<b>TOTAL 6000 SERIES</b>	<b>50,000</b>	<b>50,010</b>	<b>50,010</b>	<b>-</b>	<b>-</b>
131	1000	Salaries	2,922,267	3,007,275	3,116,830	109,555	3.64
132	2000	Benefits	767,540	883,949	863,255	(20,694)	(2.34)
133	3000	Purchased Services	720,786	794,992	845,576	50,584	6.36
134	4000	Supplies	328,892	381,992	330,062	(51,930)	(13.59)
135	5000	Improvements	42,040	35,051	53,492	18,441	52.61
136	6000	Reserves	50,000	50,010	50,010	-	-
		<b><i>Sub-total Salisbury Central Budget</i></b>	<b>4,831,525</b>	<b>5,153,269</b>	<b>5,259,225</b>	<b>105,956</b>	<b>2.06</b>
		<b>TOTAL SALISBURY CENTRAL SCHOOL BUDGET</b>	<b>4,831,525</b>	<b>5,153,269</b>	<b>5,259,225</b>	<b>105,956</b>	<b>2.06</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.

TOTAL TOWN EDUCATION BUDGET
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**SALISBURY CENTRAL SCHOOL  
BUDGET**

BUDGET PROPOSAL BY SERIES CODE - FISCAL YEAR 2016-17			2014-15	2015-16	2016-17	DIFFERENCE	
Line #	Code	Series Description	ACTUALS	BUDGET	PROPOSED BUDGET	2015-16 TO 2016-17	% CHANGE
		<b><u>REGIONAL TUITION*</u></b>					
137	100	H.V.R.H.S.	1,807,949	2,068,301	1,899,759	(168,542)	(8.15)
138	200	Pupil Services	1,014,777	1,086,316	1,155,237	68,921	6.34
139	300	R.S.S.C.	174,020	182,789	194,710	11,921	6.52
		Board of Education Unbudgeted	-	-	-	-	
		<b>TOTAL REGIONAL TUITION</b>	<b>2,996,746</b>	<b>3,337,406</b>	<b>3,249,706</b>	<b>(87,700)</b>	<b>(2.63)</b>
		<b>TOTAL TOWN EDUCATION BUDGET</b>	<b>7,828,271</b>	<b>8,490,675</b>	<b>8,508,931</b>	<b>18,256</b>	<b>0.22</b>

