



“Salem inspires learning, creativity, critical thinking, personal integrity, and citizenship.”

**Salem School District
Superintendent’s Proposed Budget
SY2022-23
*Presented: January 10, 2022***

**SALEM SCHOOL DISTRICT
200 Hartford Road
Salem, CT 06320
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Superintendent's Budget Proposal 2022-2023

	<u>Budget Expended</u> <u>2020-2021</u>	<u>Budget Approved</u> <u>2021-2022</u>	<u>Budget Proposed</u> <u>2022-2023</u>	<u>\$ Difference</u> <u>22-23 vs 21-22</u>	<u>% Difference</u> <u>22-23 vs 21-22</u>
Total for Salem School (Pre-K through Grade 8)	\$6,167,888	\$6,112,802	\$6,291,988	\$179,186	2.93%
Total for Salem School District Central Office	\$864,386	\$907,165	\$938,280	\$31,115	3.43%
Total for East Lyme High School Program	\$3,122,710	\$3,271,979	\$3,291,417	\$19,438	0.59%
Total for Out of District Services	\$796,726	\$758,940	\$1,060,524	\$301,584	39.74%
Grand Total	\$10,951,710	\$11,050,886	\$11,582,209	\$531,323	4.81%

School Budget Expenditures: Salem School (Pre-K through Grade 8)

SALEM SCHOOL (Pre-K through Grade 8)

SALARIES AND WAGES

Non-union increases for the Principal and Assistant Principal will not be decided until year end. For budgeting purposes, a line item "Non-Union Increase Set Aside" was added to the District section. The amount reflects 3% of current non-union employee wages.

Teachers- Core: Line item is for classroom teachers grades PK-8. Assumes 21.8 FTE. Enrollment requires 3 sections of Kindergarten, Grade 1 and Grade 3.

Teachers – Related Arts: Line item includes certified staff teaching Music, Art, PE, Health, World Language, Computers, and Library. Assumes 8.10 FTE.

Teachers – Student Services: Line item includes the Guidance Counselor, School Psychologist, Speech Pathologist, English/LA Interventionist, Math Interventionist, and 6.2 FTE Special Education teachers. This is unchanged from current staffing.

Stipends: Includes Yearbook, 8th Grade Advisor, Area Coordinators, Jazz Band, Math Counts, Theater Club, and Coaching stipends.

Enrichment Program Stipends: Funding for enrichment stipend offerings to be determined annually. Current budget is for NJHS Advisor.

Substitutes: This amount is based upon projected needs for SY2022-23. This item includes 2 building substitutes at \$85.00/day. The regular sub rate is \$80.00/day.

Tutors/Aides: This includes funding for tutors and instructional aides paid by Board of Education funds. Out of the 16.64 FTE planned, 6.0 FTE will be paid using Board of Education funds, while the balance will be supported through grant funding.

Custodians: This includes funding for 5.2 FTE, which includes 5.0 FTE custodians and a 0.2 FTE custodian to clean the Town Hall and the Library.

Office/Media Support Personnel: This includes funding for 5.0 FTE which includes 2.0 FTE school secretaries, 1.0 FTE library aide, 1.0 FTE greeter/receptionist, and 1.0 FTE nurse.

Lunch Aides: There are three aides that supervise the lunch period for a total of 1.5 FTE.

BENEFITS

Health Insurance: Increase assumptions for insurance are as follows: HSA = 8.21%, PPO = 13.56%, Dental = 0%.

Disability/Annuity Stipend: Includes longevity annuities of \$2,000/year for one employee based on current contracts.

Social Security and Medicare: Cost is dependent on salary and wages.

SERVICES PURCHASED

Printing – School: Includes cumulative cards, envelopes, hall/late passes, graduation certificates and folders, graduation programs, and incident and bus referrals.

Health and Safety Inspections: Inspections of fire extinguishers, bus radios, radio/walkie talkies for use during recess and fire drills, elevators, and playground are included. Annual and quarterly water and air testing are also included.

Postage: Items that need to be mailed such as SBAC and CMT science scores, special education and 504 notifications and communication with parents are included.

Professional Fees – School: School affiliated memberships, such as CT Association of Schools, New England League of Middle Schools, CT Library Association, Association of Teachers of Math, Association of Supervision and Curriculum Development are included.

Software/Licenses: Student management and health management software licenses. Increase reflects move to PowerSchool and add ons required.

Office Services: This includes the cost for shared services with LEARN to fill the IT Coordinator position.

LEARN – Other Services: Fingerprinting services and membership in the LEARN network are included.

SPECIAL EDUCATION SERVICES

SPED Consulting/Therapy and SPED Evaluations: Line item includes contracted OT/PT services, BCBA services, and a contracted social worker for students in K-8.

Extended Programs (Summer): Salem students may require extended day/yearly programs to avoid regression and sustain progress. Summer programs for students attending Salem School K-8. Grant funding will be used to provide a portion of these services.

Software/Licenses: Includes student management software for SPED and TAG as well as programs used as part of instruction program for special needs students

Equipment: Anticipated expenditures for specialized equipment.

SPED Transportation (Pre-K through Grade 8): Some Salem School students, due to the nature of their needs, may require special transportation. These services are mandated by federal and state statutes.

	2020-2021 Actual	Approved Budget 2021-2022	Adjusted Budget 2021-2022	Budget Requested 2022-2023	\$ Variance 22-23vs. 21-22	% Variance 22-23 vs. 21-22	\$ Variance 22-23 vs.ADJ 21-22	% Variance 22-23 vs. ADJ 21-22
SALEM SCHOOL (Pre-K through Grade 8)								
SALARIES AND WAGES								
Salem School Principal (1.0 FTE)	\$ 132,827	\$ 136,812	\$ 136,812	\$ 136,812	\$ -	0.00%	\$ -	0.00%
Salem School Assistant Principal (1.0 FTE)	\$ 107,876	\$ 97,601	\$ 97,601	\$ 97,601	\$ -	0.00%	\$ -	0.00%
Teachers - Core (21.8 FTE)	\$ 1,521,603	\$ 1,565,196	\$ 1,550,349	\$ 1,602,354	\$ 37,158	2.37%	\$ 52,005	3.35%
Teachers - Related Arts & Specials (8.1 FTE)	\$ 630,780	\$ 596,236	\$ 596,236	\$ 613,503	\$ 17,267	2.90%	\$ 17,267	2.90%
Teachers - Student Services/Prof. Staff (11.2 FTE)	\$ 889,077	\$ 914,568	\$ 914,568	\$ 934,323	\$ 19,755	2.16%	\$ 19,755	2.16%
Stipends	\$ 18,102	\$ 30,935	\$ 30,935	\$ 29,676	\$ (1,259)	-4.07%	\$ (1,259)	-4.07%
Enrichment Program Stipends	\$ 1,363	\$ 5,000	\$ 5,000	\$ 1,590	\$ (3,410)	-68.20%	\$ (3,410)	-68.20%
Substitutes	\$ 45,448	\$ 59,400	\$ 59,400	\$ 59,400	\$ -	0.00%	\$ -	0.00%
Tutors/Aides (16.64 FTE)	\$ 204,811	\$ 195,005	\$ 195,005	\$ 187,260	\$ (7,745)	-3.97%	\$ (7,745)	-3.97%
Custodians (5.2 FTE)	\$ 195,668	\$ 206,237	\$ 217,392	\$ 221,413	\$ 15,176	7.36%	\$ 4,021	1.85%
Office/Media Support Personnel (5.0 FTE)	\$ 222,860	\$ 206,870	\$ 208,127	\$ 212,033	\$ 5,163	2.50%	\$ 3,906	1.88%
Lunch Aides (1.5 FTE)	\$ 24,903	\$ 24,562	\$ 24,562	\$ 25,003	\$ 441	1.80%	\$ 441	1.80%
Total for Object	\$ 3,995,318	\$ 4,038,422	\$ 4,035,987	\$ 4,120,968	\$ 82,546	2.04%	\$ 84,981	2.11%
BENEFITS								
Health Ins. (72.19 eligible/36.0 enrolled)	\$ 615,351	\$ 681,290	\$ 683,381	\$ 707,145	\$ 25,855	3.80%	\$ 23,764	3.48%
Life Ins.	\$ 7,295	\$ 7,352	\$ 7,352	\$ 8,655	\$ 1,303	17.72%	\$ 1,303	17.72%
Retirement Incentive	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Disability/Annuity/PhD Stipend (1 employee)	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -	0.00%
Soc. Sec.	\$ 55,496	\$ 59,427	\$ 59,427	\$ 59,550	\$ 123	0.21%	\$ 123	0.21%
Medicare	\$ 53,996	\$ 59,272	\$ 59,272	\$ 59,605	\$ 333	0.56%	\$ 333	0.56%
Travel Expenses - School	\$ 101	\$ 200	\$ 200	\$ 200	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 732,239	\$ 809,541	\$ 811,632	\$ 837,155	\$ 27,614	3.41%	\$ 25,523	3.14%
SERVICES PURCHASED								
Printing - School	\$ 1,137	\$ 2,500	\$ 2,500	\$ 2,000	\$ (500)	-20.00%	\$ (500)	-20.00%
Health & Safety Inspections	\$ 9,079	\$ 10,971	\$ 10,971	\$ 11,032	\$ 61	0.56%	\$ 61	0.56%
Postage	\$ 2,586	\$ 2,622	\$ 2,622	\$ 2,674	\$ 52	1.98%	\$ 52	1.98%
Prof. Fees - School	\$ 1,114	\$ 2,212	\$ 2,212	\$ 1,589	\$ (623)	-28.16%	\$ (623)	-28.16%
Software/Licenses	\$ 38,476	\$ 5,967	\$ 5,967	\$ 15,002	\$ 9,035	151.42%	\$ 9,035	151.42%
Office Services	\$ 600	\$ 63,700	\$ 63,700	\$ 45,000	\$ (18,700)	-29.36%	\$ (18,700)	-29.36%
Learn- Other services	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 53,392	\$ 88,372	\$ 88,372	\$ 77,697	\$ (10,675)	-12.08%	\$ (10,675)	-12.08%
SPECIAL EDUCATION SERVICES								
SPED consulting/therapy	\$ 163,354	\$ 185,220	\$ 185,220	\$ 197,573	\$ 12,353	6.67%	\$ 12,353	6.67%
SPED evaluations	\$ 4,965	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.00%	\$ (10,000)	-100.00%
SPED Equip. Maint./Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Extended Programs (Summer)	\$ 3,702	\$ -	\$ -	\$ 19,475	\$ 19,475	100.00%	\$ 19,475	100.00%
Supplies	\$ 511	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Software/Licenses	\$ 9,233	\$ 9,418	\$ 9,681	\$ 10,176	\$ 758	8.05%	\$ 495	5.11%
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
SPED transportation (Pre-K-8)	\$ 55,620	\$ 57,289	\$ 57,289	\$ 59,008	\$ 1,719	3.00%	\$ 1,719	3.00%
Total for Object	\$ 237,385	\$ 261,927	\$ 262,190	\$ 286,232	\$ 24,305	9.28%	\$ 24,042	9.17%

School Budget Expenditures: Salem School (Pre-K through Grade 8)

PROGRAM IMPROVEMENTS

Curriculum Review/Development/Stipends: Stipends support the 5-year Curriculum Plan that targets Language Arts, Social Studies, Science, Mathematics, and the Unified Arts programs. These funds are used to reimburse teachers at a contracted rate.

New Curriculum/Textbooks: This line item includes the cost for some books, etc. needed for new curriculum.

Consulting Fees: This provides for contracted services of professional development in the implementation of Common Core and related content areas.

Instructional Technology: This item would provide new software for various curriculums.

STAFF DEVELOPMENT

Course Reimbursement: The amount budgeted is the Board's contractual obligation to partially fund course work for the professional staff. Increase reflects increase in number of staff taking courses towards an advanced degree.

Professional Development: These funds are used for staff training in identified areas of need as indicated by school and district goals. Title II funds will be used to fund this in 2022-23.

Professional Library: Funding is provided to purchase professional resource material for staff as indicated by school and district goals.

UTILITIES

Electricity: The 2022-23 amount is based on projected rates. The estimated amount is a decrease from 2021-22 budget.

Trash Removal: Includes funding for regular trash pick-ups for 2022-23. Increase reflects actual billing for 2021-22, which is higher than budgeted.

Telephone: 2022-23 budget is estimated to be a 2% increase over current year projections of \$7,233.00.

Heating Fuel: Amount budgeted is consistent with the level of use, which is approximately 35,000 gallons, at a price of \$2.35/gal. Increase reflects increase in cost/gallon. Prices are not locked in.

BUILDING MAINTENANCE

Plumber, Boiler /Cooling System, and Electrician: Costs to clean and maintain the various systems is reflected.

Septic Cleaning: Cost for one pumping of the septic system per year as recommended by the Director of Health.

Ground Maintenance: Costs for upkeep of school grounds including playground. Specific items include: playground resurface and repair, general landscape, and parking lot repair.

Service Contracts: Contract costs for fire and smoke alarms, back-up generator, fire alarm and emergency exit inspection, exterminator services, elevator maintenance, Energy Conservation Service Contract (ABS) and HVAC system and controls, and water operator.

REPAIRS

General Repairs: Money budgeted for unanticipated repairs.

Building Repairs: Money budgeted for specific repairs. Includes gym floor annual maintenance, interior and exterior door replacement and roof repairs.

Maintenance Equipment: Repairs of maintenance equipment.

INSTRUCTIONAL REPAIRS

Computers (Parts) and Band Instruments: Repairs of instructional equipment.

TRANSPORTATION

Bus Transportation: Transportation will be provided to Salem School students using 8 buses. 67% of the annual contract is budgeted for K through Grade 8 transportation, while the remaining 33% appears under East Lyme High School (ELHS) in transportation. Bus costs will increase per the contract.

Fuel: Diesel fuel is purchased co-operatively through a consortium with other municipalities. The amount budgeted reflects \$2.43/gallon. This line reflects 67% of the fuel; the remaining 33% appear under East Lyme High School (ELHS). The estimated annual usage is 15,000 gallons. This also includes gas for vans at \$2.40/gallon. Prices are not locked in.

Sports: Transportation is provided to all away games and meets. Includes 50% of cost for transportation to annual music festival.

Project Oceanology: Costs are for transportation to the environmental science program operated at Avery/Bluff Points. Reflects 6 trips and an increase of 3% over 2021-22 actual charges.

MAINTENANCE SUPPLIES

Custodial: Cleaning and other miscellaneous supplies.

Uniforms: Uniforms provided to custodians. This is no longer a requirement of the non-certified contract, so there is no funding in 2022-23.

	2020-2021 Actual	Approved Budget 2021-2022	Adjusted Budget 2021-2022	Budget Requested 2022-2023	\$ Variance 22-23vs. 21-22	% Variance 22-23 vs. 21-22	\$ Variance 22-23 vs.ADJ 21-22	% Variance 22-23 vs. ADJ 21-22
PROGRAM IMPROVEMENTS								
Curriculum review/development Stipends	\$ -	\$ 1,483	\$ 1,483	\$ 500	\$ (983)	-66.28%	\$ (983)	-66.28%
New Curriculum/Textbooks	\$ 31,474	\$ 303	\$ 303	\$ -	\$ (303)	-100.00%	\$ (303)	-100.00%
Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional Technology	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 31,474	\$ 1,786	\$ 1,786	\$ 500	\$ (1,286)	-72.00%	\$ (1,286)	-72.00%
STAFF DEVELOPMENT								
Course reimbursement	\$ 5,538	\$ 11,280	\$ 11,280	\$ 13,914	\$ 2,634	23.35%	\$ 2,634	23.35%
Professional Development	\$ 880	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Professional Library	\$ -	\$ 100	\$ 100	\$ -	\$ (100)	-100.00%	\$ (100)	-100.00%
Total for Object	\$ 6,418	\$ 11,380	\$ 11,380	\$ 13,914	\$ 2,534	22.27%	\$ 2,534	22.27%
UTILITIES								
Electricity	\$ 141,856	\$ 147,479	\$ 147,027	\$ 146,048	\$ (1,431)	-0.97%	\$ (979)	-0.67%
Trash Removal	\$ 10,862	\$ 10,120	\$ 12,408	\$ 12,408	\$ 2,288	22.61%	\$ -	0.00%
Telephone	\$ 6,930	\$ 6,781	\$ 7,233	\$ 7,378	\$ 597	8.80%	\$ 145	2.00%
Heating Fuel	\$ 100,487	\$ 58,219	\$ 58,219	\$ 82,250	\$ 24,031	41.28%	\$ 24,031	41.28%
Total for Object	\$ 260,135	\$ 222,599	\$ 224,887	\$ 248,084	\$ 25,485	11.45%	\$ 23,197	10.31%
BUILDING MAINTENANCE								
Plumber	\$ 4,377	\$ 3,500	\$ 3,500	\$ 3,000	\$ (500)	-14.29%	\$ (500)	-14.29%
Boiler/Cooling Systems	\$ 37,483	\$ 4,000	\$ 4,000	\$ 3,000	\$ (1,000)	-25.00%	\$ (1,000)	-25.00%
Electrician	\$ 27,845	\$ 6,000	\$ 6,000	\$ 5,000	\$ (1,000)	-16.67%	\$ (1,000)	-16.67%
Septic cleaning	\$ 4,560	\$ 4,500	\$ 4,500	\$ 5,000	\$ 500	11.11%	\$ 500	11.11%
Grounds maintenance	\$ 9,924	\$ 13,100	\$ 13,987	\$ 10,875	\$ (2,225)	-16.98%	\$ (3,112)	-22.25%
Service Contracts	\$ 83,357	\$ 84,167	\$ 84,167	\$ 84,005	\$ (162)	-0.19%	\$ (162)	-0.19%
Total for Object	\$ 167,546	\$ 115,267	\$ 116,154	\$ 110,880	\$ (4,387)	-3.81%	\$ (5,274)	-4.54%
REPAIRS								
General repairs	\$ 8,711	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	0.00%	\$ -	0.00%
Building Repairs	\$ 36,782	\$ 19,450	\$ 19,450	\$ 20,915	\$ 1,465	7.53%	\$ 1,465	7.53%
Maintenance equip.	\$ 1,851	\$ 1,500	\$ 1,500	\$ 1,300	\$ (200)	-13.33%	\$ (200)	-13.33%
Total for Object	\$ 47,344	\$ 33,450	\$ 33,450	\$ 34,715	\$ 1,265	3.78%	\$ 1,265	3.78%
INSTRUCTIONAL REPAIRS								
Computers (parts)	\$ 680	\$ 2,500	\$ 2,500	\$ 2,000	\$ (500)	-20.00%	\$ (500)	-20.00%
Band instruments	\$ -	\$ 500	\$ 500	\$ -	\$ (500)	-100.00%	\$ (500)	-100.00%
Telephone Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 680	\$ 3,000	\$ 3,000	\$ 2,000	\$ (1,000)	-33.33%	\$ (1,000)	-33.33%
TRANSPORTATION								
Bus Transportation (67%)	\$ 293,454	\$ 307,398	\$ 299,073	\$ 316,588	\$ 9,190	2.99%	\$ 17,515	5.86%
Fuel (67%)	\$ 16,079	\$ 19,053	\$ 19,053	\$ 29,085	\$ 10,032	52.65%	\$ 10,032	52.65%
Field trips	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Sports	\$ -	\$ 12,172	\$ 12,172	\$ 12,510	\$ 338	2.78%	\$ 338	2.78%
Project O	\$ -	\$ 2,160	\$ 2,160	\$ 2,035	\$ (125)	-5.79%	\$ (125)	-5.79%
Total for Object	\$ 309,533	\$ 340,783	\$ 332,458	\$ 360,218	\$ 19,435	5.70%	\$ 27,760	8.35%
MAINTENANCE- SUPPLIES								
Custodial	\$ 29,629	\$ 25,020	\$ 25,020	\$ 32,000	\$ 6,980	27.90%	\$ 6,980	27.90%
Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 29,629	\$ 25,020	\$ 25,020	\$ 32,000	\$ 6,980	27.90%	\$ 6,980	27.90%

School Budget Expenditures: Salem School (Pre-K through Grade 8)

INSTRUCTIONAL SUPPLIES

General Supplies (Classrooms): Budgeted amount represents the cost for supplies such as construction paper, pencils, crayons, composition paper, rulers, pens, and notebooks, etc.

Office Supplies (School): Includes general office supplies and assignment notebooks for Grades 4 through 8.

Copier Supplies: Amount reflects paper and supply costs.

Computer/Multimedia Supplies: Includes cables, ink, switches, computer parts, cleaning supplies, toner, and bulbs for projectors.

Software/Licenses: Software used for student instruction. Increase reflects new software including Dreambox, Star Math and Aimsweb+.

Content Area Supplies: Includes supplies and materials specific to the instructional area (for example: manipulatives in math; word cards in language arts).

Assessments: Includes expenses for various types of testing.

Textbooks (K – Grade 8): Includes books for French.

Consumable Workbooks: Replacement of consumable workbooks for all content areas. Includes workbooks for HMH INTO Reading and i-Ready Classroom Math.

SUPPORT PROGRAMS

Project Oceanology: Budgeted amount is to fund Salem students' involvement in the environmental science program operated at Avery/Bluff Points. Presently Grade 7 and Grade 5 participate.

Playground/Recess: Represents costs associated with maintaining the playground area for students.

School Activities: Amount represents costs associated with honor roll awards, Math Counts, Great East Festival Band Competition, Science Olympiads, and other misc. school functions.

Health Office: Represents costs associated with maintaining the health office.

Field Trips/Admissions: The BOE will not fund field trips in SY2022-23.

Athletics – Equipment/Referees: Represents the costs associated with funding referees and equipment for athletics.

LIBRARY/MEDIA

Books: Library books are purchased each year to maintain an up-to-date library collection.

Supplies: Funds support purchase of library media supplies, including cataloging and bar coding.

Software/Licenses: Library circulation software and movie licensing fees. This item also includes video streaming software.

EQUIPMENT – NEW AND REPLACE

Computers: Grant funds will be used to purchase equipment in SY2022-23.

Instructional Equipment: Equipment that is used for instruction. Includes whiteboards and desks.

Non-Instructional Equipment: Includes non-instructional items such as rugs, chairs, and storage.

Band Instruments: No requests will be funded in SY2022-23.

	2020-2021 Actual	Approved Budget 2021-2022	Adjusted Budget 2021-2022	Budget Requested 2022-2023	\$ Variance 22-23vs. 21-22	% Variance 22-23 vs. 21-22	\$ Variance 22-23 vs.ADJ 21-22	% Variance 22-23 vs. ADJ 21-22
INSTRUCTIONAL SUPPLIES								
General Supplies (Classrooms)	\$ 12,506	\$ 14,000	\$ 13,659	\$ 13,650	\$ (350)	-2.50%	\$ (9)	-0.07%
Office Supplies (School)	\$ 1,492	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -	0.00%
Copier supplies	\$ 3,920	\$ 6,500	\$ 6,500	\$ 6,532	\$ 32	0.49%	\$ 32	0.49%
Computer/Multimedia Supplies	\$ 21,075	\$ 11,880	\$ 11,880	\$ 9,780	\$ (2,100)	-17.68%	\$ (2,100)	-17.68%
Software/Licenses	\$ 26,825	\$ 28,008	\$ 28,008	\$ 32,082	\$ 4,074	14.55%	\$ 4,074	14.55%
Academic Areas (K-4)	\$ 10,966	\$ 16,484	\$ 16,484	\$ 10,782	\$ (5,702)	-34.59%	\$ (5,702)	-34.59%
Social Studies (5-8)	\$ -	\$ 234	\$ 234	\$ 128	\$ (106)	-45.30%	\$ (106)	-45.30%
Physical Ed. (5-8)	\$ 5,610	\$ 1,559	\$ 1,559	\$ 713	\$ (846)	-54.27%	\$ (846)	-54.27%
Physical Ed. (K-4)	\$ 408	\$ 813	\$ 813	\$ 494	\$ (319)	-39.24%	\$ (319)	-39.24%
Music/Band/Chorus (K-4)	\$ 951	\$ 2,500	\$ 2,500	\$ 2,767	\$ 267	10.68%	\$ 267	10.68%
Music/Band/Chorus (5-8)	\$ 625	\$ 624	\$ 624	\$ 853	\$ 229	36.70%	\$ 229	36.70%
Foreign Languages (2-8)	\$ -	\$ 149	\$ 271	\$ -	\$ (149)	-100.00%	\$ (271)	-100.00%
Art (K-4)	\$ 362	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -	0.00%
Art (5-8)	\$ 1,900	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -	0.00%
Assessments	\$ 1,347	\$ 355	\$ 436	\$ 826	\$ 471	132.68%	\$ 390	89.45%
Reading/Language Arts (5-8)	\$ 182	\$ 1,254	\$ 1,254	\$ -	\$ (1,254)	-100.00%	\$ (1,254)	-100.00%
Math (5-8)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Science (5-8)	\$ 7,311	\$ 1,918	\$ 1,918	\$ 7,391	\$ 5,473	285.35%	\$ 5,473	285.35%
Health & Guidance (K-8)	\$ 3,393	\$ 3,001	\$ 3,220	\$ 1,131	\$ (1,870)	-62.31%	\$ (2,089)	-64.88%
Textbooks (K-8)	\$ 495	\$ 5,150	\$ 5,150	\$ 484	\$ (4,666)	-90.60%	\$ (4,666)	-90.60%
Consumable Textbooks	\$ 13,391	\$ 25,883	\$ 25,883	\$ 39,078	\$ 13,195	50.98%	\$ 13,195	50.98%
Total for Object	\$ 112,759	\$ 126,312	\$ 126,393	\$ 132,691	\$ 6,379	5.05%	\$ 6,298	4.98%
SUPPORT PROGRAMS								
Project Oceanology	\$ 7,723	\$ 7,955	\$ 7,955	\$ 8,193	\$ 238	2.99%	\$ 238	2.99%
Playground/recess	\$ -	\$ 100	\$ 100	\$ -	\$ (100)	-100.00%	\$ (100)	-100.00%
School Activities	\$ 2,061	\$ 5,000	\$ 5,000	\$ 4,400	\$ (600)	-12.00%	\$ (600)	-12.00%
Health Office Supplies	\$ 1,901	\$ 2,072	\$ 2,072	\$ 2,300	\$ 228	11.00%	\$ 228	11.00%
Field trip admissions	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Athletics- equip/refs.	\$ 574	\$ 6,873	\$ 6,873	\$ 6,823	\$ (50)	-0.73%	\$ (50)	-0.73%
Total for Object	\$ 12,259	\$ 22,000	\$ 22,000	\$ 21,716	\$ (284)	-1.29%	\$ (284)	-1.29%
LIBRARY/MEDIA								
Books	\$ 7,415	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%	\$ -	0.00%
Education Media	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Periodicals/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Supplies	\$ 2,008	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%	\$ -	0.00%
Software Licenses/Operating Systems	\$ 3,397	\$ 3,443	\$ 3,443	\$ 3,718	\$ 275	7.99%	\$ 275	7.99%
Total for Object	\$ 12,820	\$ 12,943	\$ 12,943	\$ 13,218	\$ 275	2.12%	\$ 275	2.12%
EQUIPMENT-NEW AND REPLACE								
Computers	\$ 124,591	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional Equipment	\$ 7,139	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Noninstructional equipment	\$ 10,904	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Maintenance Equipment-Replace	\$ 16,323	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Band Instruments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 158,957	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Salem School (Pre-K - Grade 8)	\$ 6,167,888	\$ 6,112,802	\$ 6,107,652	\$ 6,291,988	\$ 179,186	2.93%	\$ 184,336	3.02%

School Budget Expenditures: Salem School District Central Office

SALEM SCHOOL DISTRICT CENTRAL OFFICE

SALARIES

Non-union increases for the Superintendent, Director of Student Services, Business Manager, Director of Facilities, Executive Assistant to the Superintendent, Principal, and Assistant Principal will not be decided until year end. For budgeting purposes, line item "Non-Union Increase Set Aside" was added. The amount reflects 3% of current non-union employee wages. Previous increases were shown in the individual line items.

BENEFITS

Health Insurance: This line item covers the Superintendent, Director of Student Services, Business Manager, Executive Assistant, and Administrative Assistant. Premium shares are based on employment contracts. Insurance increase assumptions are as follows: HSA = 8.21%, PPO = 13.56%, Dental = 0%.

Disability/Annuity/Stipend: Includes longevity annuities of \$2,000/year for two employees based on current employment contracts and a \$10,000 annuity for the Superintendent.

Social Security and Medicare: Cost is dependent on salary and wages.

Unemployment Compensation: Based on expected claims.

Workers' Compensation: Actual amounts are based on allocation between town and school. Increase reflects 3% increase over 2021-22 actual.

Travel Expenses: Covers mileage reimbursement for district employees attending out-of-district meetings.

SERVICES PURCHASED

Audits: Annual audit services.

Legal Fees: Annual legal fees. Decrease reflects no contract negotiations in 2022-23.

Payroll: Charges for payroll services and Flexible Spending Account (FSA) administration.

District Level Contracts: Includes the district-wide copier leases, postage meter lease, accounting software maintenance agreement, school physician fee, and technology support.

Building and Liability Insurances: Property and liability policies. Reflects allocation between BOE and Town.

Advertising: Includes classified ads for job postings, etc.

Printing: Central office printing items such as checks, envelopes and materials requested by the Superintendent, are included.

CABE: The budgeted amount is for full membership in the Connecticut Association of Boards of Education (CABE), which includes policy services, workshop fees, negotiations updates, consulting fees and other services.

Professional Dues and Fees – Central Office: District level contractual obligations for the payments of dues to such organizations as Connecticut Association of Public School Superintendents (CAPSS), Connecticut Association of School Business Officials (CASBO), and Association for Supervision and Curriculum Development (ASCD), etc. Dues and fees for the district are included.

TUITION

Adult Education: The Board of Education is obligated by state statute to budget for these services. It is partially funded by the State. Residents of Salem may attend classes to complete their GED, receive a high school diploma, prepare to become an American citizen, or take courses in English for speakers of other languages.

SUPPLIES

Postage: District level mailings, which include surveys and communication with parents/community.

Board of Education: The Board continues to provide program and policy information to the community. Recognition is also given to well deserving people in the school community.

Central Office: Office supplies for the District Office.

Software/Licenses: District software/licenses include the website (Schoolwires) and preventative maintenance software (School Dude). Increase reflects cost of VMware software support, which is purchased every other year.

	2020-2021 Actual	Approved Budget 2021-2022	Adjusted Budget 2021-2022	Budget Requested 2022-2023	\$ Variance 22-23vs. 21-22	% Variance 22-23 vs. 21-22	\$ Variance 22-23 vs.ADJ 21-22	% Variance 22-23 vs. ADJ 21-22
SALEM SCHOOL DISTRICT CENTRAL OFFICE								
SALARIES								
Superintendent (0.70 FTE)	\$ 91,183	\$ 84,749	\$ 111,485	\$ 110,000	\$ 25,251	29.80%	\$ (1,485)	-1.33%
Director of Student Services (0.45 FTE)	\$ 57,550	\$ 57,783	\$ 57,783	\$ 57,783	\$ -	0.00%	\$ -	0.00%
Business Manager (1.0 FTE)	\$ 94,859	\$ 96,756	\$ 96,756	\$ 96,756	\$ -	0.00%	\$ -	0.00%
Director of Facilities (0.4FTE)	\$ 25,459	\$ 25,967	\$ 25,967	\$ 25,967	\$ -	0.00%	\$ -	0.00%
Superintendent Search	\$ 16,750	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Non-Union Increase Set Aside	\$ -	\$ -	\$ -	\$ 17,941	\$ 17,941	100.00%	\$ 17,941	100.00%
Administrative Restructure	\$ -	\$ 60,217	\$ 3,076	\$ -	\$ (60,217)	-100.00%	\$ (3,076)	-100.00%
Support Staff (2.4 FTE)	\$ 123,706	\$ 118,443	\$ 119,712	\$ 120,876	\$ 2,433	2.05%	\$ 1,164	0.97%
Total for Object	\$ 409,507	\$ 443,915	\$ 414,779	\$ 429,323	\$ (14,592)	-3.29%	\$ 14,544	3.51%
BENEFITS								
Health Ins. (4.15 eligible/3.70 enrolled)	\$ 81,622	\$ 97,253	\$ 114,664	\$ 120,766	\$ 23,513	24.18%	\$ 6,102	5.32%
Life Ins.	\$ 505	\$ 502	\$ 1,267	\$ 1,411	\$ 909	181.08%	\$ 144	11.37%
Disability/Annuity/Stipend (3 employees)	\$ 4,000	\$ 4,000	\$ 14,000	\$ 14,000	\$ 10,000	250.00%	\$ -	0.00%
Soc. Sec.	\$ 13,003	\$ 13,415	\$ 13,421	\$ 16,137	\$ 2,722	20.29%	\$ 2,716	20.24%
Medicare	\$ 5,158	\$ 5,389	\$ 5,593	\$ 9,606	\$ 4,217	78.25%	\$ 4,013	71.75%
Unemployment comp. (district-wide expense)	\$ 3,254	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ -	0.00%
Worker's Comp. (district-wide expense)	\$ 44,104	\$ 45,430	\$ 45,430	\$ 46,792	\$ 1,362	3.00%	\$ 1,362	3.00%
Travel Expenses (district-wide expense)	\$ 12	\$ 500	\$ 500	\$ 500	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 151,658	\$ 167,489	\$ 195,875	\$ 210,212	\$ 42,723	25.51%	\$ 14,337	7.32%
SERVICES PURCHASED								
Audits	\$ 16,640	\$ 10,595	\$ 10,595	\$ 19,296	\$ 8,701	82.12%	\$ 8,701	82.12%
Legal Fees	\$ 23,240	\$ 27,114	\$ 27,114	\$ 10,940	\$ (16,174)	-59.65%	\$ (16,174)	-59.65%
Payroll	\$ 10,994	\$ 11,608	\$ 11,413	\$ 11,555	\$ (53)	-0.46%	\$ 142	1.24%
District Level Contracts	\$ 130,417	\$ 136,910	\$ 137,660	\$ 137,963	\$ 1,053	0.77%	\$ 303	0.22%
Building Insurance	\$ 20,314	\$ 18,967	\$ 24,312	\$ 22,312	\$ 3,345	17.64%	\$ (2,000)	-8.23%
Liability Insurance	\$ 20,796	\$ 20,815	\$ 20,815	\$ 21,582	\$ 767	3.68%	\$ 767	3.68%
Advertising	\$ 1,590	\$ 1,500	\$ 1,428	\$ 1,500	\$ -	0.00%	\$ 72	5.04%
Printing	\$ 651	\$ 600	\$ 600	\$ 600	\$ -	0.00%	\$ -	0.00%
CABE	\$ 3,164	\$ 3,484	\$ 3,556	\$ 3,588	\$ 104	2.99%	\$ 32	0.90%
Prof. Dues and Fees - Central	\$ 6,310	\$ 6,405	\$ 6,405	\$ 6,553	\$ 148	2.31%	\$ 148	2.31%
Total for Object	\$ 234,116	\$ 237,998	\$ 243,898	\$ 235,889	\$ (2,109)	-0.89%	\$ (8,009)	-3.28%
TUITION								
Adult Education	\$ 9,643	\$ 9,984	\$ 9,984	\$ 10,175	\$ 191	1.91%	\$ 191	1.91%
Total for Object	\$ 9,643	\$ 9,984	\$ 9,984	\$ 10,175	\$ 191	1.91%	\$ 191	1.91%
SUPPLIES								
Postage	\$ 1,539	\$ 1,960	\$ 1,960	\$ 1,999	\$ 39	1.99%	\$ 39	1.99%
Board of Education	\$ 1,159	\$ 900	\$ 900	\$ 900	\$ -	0.00%	\$ -	0.00%
Central Office	\$ 3,200	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.00%	\$ -	0.00%
Software/Licenses	\$ 53,564	\$ 43,219	\$ 43,219	\$ 48,082	\$ 4,863	11.25%	\$ 4,863	11.25%
Total for Object	\$ 59,462	\$ 47,779	\$ 47,779	\$ 52,681	\$ 4,902	10.26%	\$ 4,902	10.26%
Total District Costs	\$ 864,386	\$ 907,165	\$ 912,315	\$ 938,280	\$ 31,115	3.43%	\$ 25,965	2.85%

School Budget Expenditures: East Lyme High School Programs

EAST LYME HIGH SCHOOL PROGRAM

TUITION

Regular Education and Special Education: East Lyme High School tuition rates for 2022-23 are \$15,274.96 for regular education, \$34,028.42 for special education. The anticipated regular education enrollment at East Lyme High School of Salem students for 2022-23 is 145, and special education enrollment for known students, is anticipated to be 20 students. This is an increase of 2 regular education students and a decrease of 8 special education students.

Reconciliation: The adjusted amount of actual 2020-21 East Lyme High School costs based on the reconciliation process as outlined in the Cooperative Agreement.

TRANSPORTATION

Late Bus: This item was cut from the budget for 2017-18 and will not be reinstated in 2022-23.

Special Education/Alternative Education: Transportation fees to and from regular or extended mandated services.

% Bus Transportation and % Fuel Costs: Fuel costs have been estimated at \$2.43/gallon for diesel and \$2.40/gallon for gas.

SPECIAL EDUCATION SERVICES

Some students may require any or all of the following services in a given year: extended programs, evaluations and 1:1 aides. These are considered services beyond the basic tuitioned amount per the East Lyme/Salem Cooperative Agreement. Salem funds and provides these mandated services directly to our East Lyme High School students.

	2020-2021 Actual	Approved Budget 2021-2022	Adjusted Budget 2021-2022	Budget Requested 2022-2023	\$ Variance 22-23vs. 21-22	% Variance 22-23 vs. 21-22	\$ Variance 22-23 vs.ADJ 21-22	% Variance 22-23 vs. ADJ 21-22
EAST LYME HIGH SCHOOL PROGRAM								
TUITION								
Regular Education [145]	\$ 2,172,161	\$ 2,025,230	\$ 2,025,230	\$ 2,214,869	\$ 189,639	9.36%	\$ 189,639	9.36%
Special Education [20]	\$ 776,954	\$ 921,268	\$ 921,268	\$ 680,568	\$ (240,700)	-26.13%	\$ (240,700)	-26.13%
Reconciliation	\$ (51,583)	\$ 121,681	\$ 121,681	\$ 162,099	\$ 40,418	33.22%	\$ 40,418	33.22%
Total for Object	\$ 2,897,532	\$ 3,068,179	\$ 3,068,179	\$ 3,057,536	\$ (10,643)	-0.35%	\$ (10,643)	-0.35%
TRANSPORTATION								
Late Bus	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Education/Alt. Education	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
% Bus Transportation (33%)	\$ 139,528	\$ 136,262	\$ 136,262	\$ 140,353	\$ 4,091	3.00%	\$ 4,091	3.00%
% fuel (33%)	\$ 7,557	\$ 9,385	\$ 9,385	\$ 14,325	\$ 4,940	52.64%	\$ 4,940	52.64%
Total for Object	\$ 147,085	\$ 145,647	\$ 145,647	\$ 154,678	\$ 9,031	6.20%	\$ 9,031	6.20%
SPECIAL EDUCATION SERVICES								
Extended Program - H.S. - ELHS (3)	\$ -	\$ -	\$ -	\$ 7,770	\$ 7,770	100.00%	\$ 7,770	100.00%
Special Education Services	\$ 78,093	\$ 58,153	\$ 58,153	\$ 71,433	\$ 13,280	22.84%	\$ 13,280	22.84%
Total for Object	\$ 78,093	\$ 58,153	\$ 58,153	\$ 79,203	\$ 21,050	36.20%	\$ 21,050	36.20%
Total for East Lyme High School Expenses	\$ 3,122,710	\$ 3,271,979	\$ 3,271,979	\$ 3,291,417	\$ 19,438	0.59%	\$ 19,438	0.59%

School Budget Expenditures: Out of District Services

OUT OF DISTRICT SERVICES

TUITION

Magnet School (K - 12): We currently have students attending 8 different Magnet Schools. There are estimated to be 13 students at Magnet Schools in 2022-23. 9 of those students will be in grades K-8.

Lebanon Vo-Ag (Grades 9 - 12): Anticipated tuition amount is for 1 student, based on anticipated enrollment.

Tuition out-of-district Student Attending Salem: Anticipate one student attending Salem School from out of town.

SPED Placements (Pre-K – Grade 12+): Tuition costs are for 14 out of district placements for known students for a defined 10-month school year. \$121,520 in anticipated special education excess cost revenue has been used to offset these expenses. The budget calculation for the line item is total tuition - \$658,075 less Special education excess cost est. - \$121,520 equals line item budget \$536,555.

Extended Programs: Costs are for those students requiring special education and attending out of district schools who require more than a standard 10-month program or an extended school day program during the summer.

TRANSPORTATION

Magnet School (K – 12): Salem will not reimburse parents sending their students to Magnet Schools during the 2022-23 school year.

Vocational Schools (Grades 9 – 12): Costs for transportation of high school students to Lebanon Vo-Ag, Grasso Tech, and Norwich Tech are included.

Special Education: Out-of-district transportation is provided for special needs students. Amount budgeted reflects the anticipated placements for 2022-23.

SPECIAL EDUCATION SERVICES

Some out-of-district students may require any of the following services in a given year: tutors, evaluations, therapy, consultation, special supplies, equipment, or home bound services. Salem funds and provides these mandated services directly to Salem students. These expenses cover Magnet School students and those out placed at non-district facilities.

	2020-2021 Actual	Approved Budget 2021-2022	Adjusted Budget 2021-2022	Budget Requested 2022-2023	\$ Variance 22-23vs. 21-22	% Variance 22-23 vs. 21-22	\$ Variance 22-23 vs.ADJ 21-22	% Variance 22-23 vs. ADJ 21-22
OUT of DISTRICT SERVICES								
TUITION								
Magnet School (K-12) [13]	\$ 59,649	\$ 54,648	\$ 54,648	\$ 56,244	\$ 1,596	2.92%	\$ 1,596	2.92%
Leb. VoAg (9-12) [1]	\$ 6,823	\$ 6,823	\$ 6,823	\$ 6,823	\$ -	0.00%	\$ -	0.00%
Tuition Due from O/D Student attending Salem School (1)	\$ -	\$ (16,981)	\$ (16,981)	\$ (16,981)	\$ -	0.00%	\$ -	0.00%
SPED Placements (Prek-12) [14]	\$ 405,795	\$ 349,750	\$ 349,750	\$ 536,555	\$ 186,805	53.41%	\$ 186,805	53.41%
Extended Programs [8]	\$ 39,635	\$ 49,245	\$ 49,245	\$ 82,895	\$ 33,650	68.33%	\$ 33,650	68.33%
Total for Object	\$ 511,902	\$ 443,485	\$ 443,485	\$ 665,536	\$ 222,051	50.07%	\$ 222,051	50.07%
TRANSPORTATION								
Magnet School (K-12)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Vocational Schools (9-12)	\$ 62,734	\$ 63,051	\$ 63,051	\$ 63,937	\$ 886	1.41%	\$ 886	1.41%
Special Education [K-13]	\$ 120,867	\$ 129,874	\$ 129,874	\$ 156,040	\$ 26,166	20.15%	\$ 26,166	20.15%
Total for Object	\$ 183,601	\$ 192,925	\$ 192,925	\$ 219,977	\$ 27,052	14.02%	\$ 27,052	14.02%
SPECIAL EDUCATION SERVICES	\$ 101,223	\$ 122,530	\$ 122,530	\$ 175,011	\$ 52,481	42.83%	\$ 52,481	42.83%
Total for Object	\$ 101,223	\$ 122,530	\$ 122,530	\$ 175,011	\$ 52,481	42.83%	\$ 52,481	42.83%
Total for Out of District Services	\$ 796,726	\$ 758,940	\$ 758,940	\$ 1,060,524	\$ 301,584	39.74%	\$ 301,584	39.74%
Total for All Expenses Outside Salem	\$ 3,919,436	\$ 4,030,919	\$ 4,030,919	\$ 4,351,941	\$ 321,022	7.96%	\$ 321,022	7.96%
GRAND TOTAL BOARD OF EDUCATION EXPENSES	\$ 10,951,710	\$ 11,050,886	\$ 11,050,886	\$ 11,582,209	\$ 531,323	4.81%	\$ 531,323	4.81%