

*Believe, Achieve, Succeed*



Salem School District  
Superintendent's Proposed Budget  
SY2020-21  
*Presented: January 21, 2020*

**SALEM SCHOOL DISTRICT**

**School / Administrative Offices  
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Board of Education Budget Proposal 2020-2021

	<u>Budget Expended</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2019-2020</u>	<u>Budget Proposed</u> <u>2020-2021</u>	<u>\$ Difference</u> <u>20-21 vs 19-20</u>	<u>% Difference</u> <u>20-21 vs 19-20</u>
Total for Salem School (Pre-K through Grade 8)	\$5,804,884	\$5,963,483	\$6,158,764	\$195,281	3.27%
Total for Salem School District Central Office	\$784,929	\$772,056	\$790,630	\$18,574	2.41%
Total for East Lyme High School Program	\$3,074,318	\$2,811,180	\$3,334,097	\$522,917	18.60%
Total for Out of District Services	\$712,810	\$878,573	\$1,010,280	\$131,707	14.99%
<b>Grand Total</b>	<b>\$10,376,941</b>	<b>\$10,425,292</b>	<b>\$11,293,771</b>	<b>\$868,479</b>	<b>8.33%</b>

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

### SALEM SCHOOL (Pre-K through Grade 8)

#### SALARIES AND WAGES

School Administration GWI is 2.0% for 2020-2021. Certified wage increase is 2.84% for 2020-2021, including increment. Non-certified wage increase assumption is 2% for 2020-2021.

Teachers - Core: Line item is for classroom teachers grades PK-8. Assumes 21.8 FTE, which is an increase of 2.0 FTE's.

Teachers – Related Arts: Line item includes certified staff teaching Music, Art, PE, Health, World Language, Computers, and Library. Assumes 8.05 FTE, which is a reduction of 0.6 FTE. The IT Specialist is being moved to non-certified in SY2020-2021.

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, 8<sup>th</sup> Grade Advisor, and Area Coordinators. All other stipends have been cut. The school will be pay to participate.

Enrichment Program Stipends: Funding for enrichment stipend offerings to be determined annually. This item has been reduced to \$0. We will go to pay to participate.

Substitutes: This amount is based upon projected needs for SY2020-2021. 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 17.64 FTE planned, 15.18 FTE will be paid using Board of Education funds, while the balance will be supported through grant funding. This is a decrease of 2.0 FTE's due to students moving to ELHS.

Custodians: This includes funding for 5.4 FTE, which includes the Head Custodian (1.0 FTE) and the Director of Facilities (0.4 FTE). Custodians are responsible for cleaning the school, town hall and 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: Medical premiums are assumed to increase 7% and dental premiums are assumed to increase 5%. Remaining increase reflects added coverage requested for dependents.

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.

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.

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.

	2017-2018 Actual	2018-2019 Actual	Approved Budget 2019-2020	Budget Proposed 2020-2021	\$ Variance	% Variance
<b>SALEM SCHOOL (Pre-K through Grade 8)</b>						
<b>SALARIES AND WAGES</b>						
Salem School Principal (1.0 FTE)	\$ 123,347	\$ 127,047	\$ 130,223	\$ 132,827	\$ 2,604	2.00%
Salem School Assistant Principal (1.0 FTE)	\$ 106,078	\$ 108,537	\$ 112,364	\$ 94,860	\$ (17,504)	-15.58%
Teachers - Core (21.8 FTE)	\$ 1,505,986	\$ 1,474,593	\$ 1,517,017	\$ 1,643,509	\$ 126,492	8.34%
Teachers - Related Arts & Specials (8.05 FTE)	\$ 627,235	\$ 650,773	\$ 668,896	\$ 654,679	\$ (14,217)	-2.13%
Teachers - Student Services/Prof. Staff (11.2 FTE)	\$ 778,222	\$ 840,623	\$ 871,888	\$ 888,987	\$ 17,099	1.96%
Stipends	\$ 27,839	\$ 32,159	\$ 19,124	\$ 14,021	\$ (5,103)	-26.68%
Enrichment Program Stipends	\$ 4,897	\$ 4,479	\$ 5,000	\$ -	\$ (5,000)	-100.00%
Substitutes	\$ 63,433	\$ 86,870	\$ 59,400	\$ 59,400	\$ -	0.00%
Tutors/Aides (17.64 FTE)	\$ 295,953	\$ 242,235	\$ 255,181	\$ 256,007	\$ 826	0.32%
Custodians (5.4 FTE)	\$ 234,983	\$ 241,669	\$ 225,903	\$ 223,760	\$ (2,143)	-0.95%
Office/Media Support Personnel (5.6 FTE)	\$ 166,996	\$ 189,844	\$ 199,638	\$ 243,105	\$ 43,467	21.77%
Lunch Aides (1.5 FTE)	\$ 21,641	\$ 20,856	\$ 23,493	\$ 23,963	\$ 470	2.00%
<b>Total for Object</b>	<b>\$ 3,956,610</b>	<b>\$ 4,019,685</b>	<b>\$ 4,088,127</b>	<b>\$ 4,235,118</b>	<b>\$ 146,991</b>	<b>3.60%</b>
<b>BENEFITS</b>						
Health Ins. (73.69 eligible/35.0 enrolled)	\$ 476,311	\$ 526,366	\$ 531,590	\$ 574,369	\$ 42,779	8.05%
Life Ins.	\$ 7,375	\$ 7,304	\$ 7,304	\$ 7,603	\$ 299	4.09%
Retirement Incentive	\$ 25,000	\$ -	\$ -	\$ -	\$ -	0.00%
Disability/Annuity/PhD Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Soc. Sec.	\$ 54,224	\$ 56,164	\$ 59,387	\$ 60,906	\$ 1,519	2.56%
Medicare	\$ 51,761	\$ 52,275	\$ 57,996	\$ 59,929	\$ 1,933	3.33%
Travel Expenses - School	\$ -	\$ -	\$ 500	\$ 200	\$ (300)	-60.00%
<b>Total for Object</b>	<b>\$ 614,671</b>	<b>\$ 642,109</b>	<b>\$ 656,777</b>	<b>\$ 703,007</b>	<b>\$ 46,230</b>	<b>7.04%</b>
<b>SERVICES PURCHASED</b>						
Printing - School	\$ 615	\$ 736	\$ 1,400	\$ 1,400	\$ -	0.00%
Health & Safety Inspections	\$ 11,740	\$ 12,266	\$ 12,204	\$ 12,787	\$ 583	4.78%
Postage	\$ 2,049	\$ 170	\$ 2,571	\$ 2,571	\$ -	0.00%
Prof. Fees - School	\$ 1,109	\$ 1,787	\$ 2,098	\$ 2,212	\$ 114	5.43%
Software/Licenses	\$ 14,658	\$ 16,006	\$ 16,170	\$ 17,852	\$ 1,682	10.40%
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Learn- Other services	\$ 750	\$ 400	\$ 750	\$ 400	\$ (350)	-46.67%
<b>Total for Object</b>	<b>\$ 30,921</b>	<b>\$ 31,365</b>	<b>\$ 35,193</b>	<b>\$ 37,222</b>	<b>\$ 2,029</b>	<b>5.77%</b>
<b>SPECIAL EDUCATION SERVICES</b>						
SPED consulting/therapy	\$ 168,773	\$ 135,207	\$ 181,269	\$ 184,737	\$ 3,468	1.91%
SPED evaluations	\$ 11,397	\$ 18,517	\$ 14,000	\$ 14,000	\$ -	0.00%
SPED Equip. Maint./Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Extended Programs (Summer)	\$ 16,928	\$ 16,979	\$ 13,244	\$ 13,240	\$ (4)	-0.03%
Supplies	\$ 1,759	\$ 144	\$ 2,593	\$ 1,175	\$ (1,418)	-54.69%
Software/Licenses	\$ 6,727	\$ 5,792	\$ 8,894	\$ 8,894	\$ -	0.00%
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SPED transportation (Pre-K-8)	\$ 53,055	\$ 52,689	\$ 62,190	\$ 55,620	\$ (6,570)	-10.56%
<b>Total for Object</b>	<b>\$ 258,639</b>	<b>\$ 229,328</b>	<b>\$ 282,190</b>	<b>\$ 277,666</b>	<b>\$ (4,524)</b>	<b>-1.60%</b>

## 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. Allows for 58 hours. Work is often done over the summer.

New Curriculum/Textbooks: This line item includes the cost to implement new curriculum programs.

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.

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 2020-2021.

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

### UTILITIES

Electricity: The 2020-2021 amount is based on projected rates. The estimated amount is a 2% increase over the projected actual spend for 2019-2020.

Trash Removal: Includes funding for regular trash pick-ups for 2020-2021.

Telephone: Spending is estimated at a 1% increase over 2019-2020.

Heating Fuel: Amount budgeted is consistent with the level of use, which is approximately 35,000 gallons, at a price of \$2.22/gal. Increase reflects a higher price per gallon over 2019-2020.

### 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 playgrounds and track area. Specific items include: playground resurface, general landscape, and athletic field maintenance.

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 refinishing, interior and exterior door repair, roof repairs, removal and painting of the gym tiles on ceiling, and replacement of the media filter.

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 are assumed to increase 3.0%.

Fuel: Diesel fuel is purchased co-operatively through a consortium with other municipalities. The amount budgeted reflects \$2.13/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 fuel for vans.

Sports: Funding is eliminated for 2020-2021. Pay to participate programs will fund transportation.

Project Oceanology: Costs are for transportation to the environmental science program operated at Avery/Bluff Points.

### 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 2020-2021.

	2017-2018 Actual	2018-2019 Actual	Approved Budget 2019-2020	Budget Proposed 2020-2021	\$ Variance	% Variance
<b>PROGRAM IMPROVEMENTS</b>						
Curriculum review/development Stipends	\$ 2,323	\$ 4,700	\$ 3,603	\$ 1,717	\$ (1,886)	-52.35%
New Curriculum/Textbooks	\$ -	\$ -	\$ 2,185	\$ -	\$ (2,185)	-100.00%
Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Instructional Technology	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 2,323</b>	<b>\$ 4,700</b>	<b>\$ 5,788</b>	<b>\$ 1,717</b>	<b>\$ (4,071)</b>	<b>-70.34%</b>
<b>STAFF DEVELOPMENT</b>						
Course reimbursement	\$ -	\$ 2,036	\$ 6,902	\$ 3,000	\$ (3,902)	-56.53%
Professional Development	\$ 199	\$ -	\$ -	\$ -	\$ -	0.00%
Professional Library	\$ 16	\$ -	\$ 300	\$ 300	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 215</b>	<b>\$ 2,036</b>	<b>\$ 7,202</b>	<b>\$ 3,300</b>	<b>\$ (3,902)</b>	<b>-54.18%</b>
<b>UTILITIES</b>						
Electricity	\$ 136,421	\$ 148,292	\$ 144,734	\$ 151,257	\$ 6,523	4.51%
Trash Removal	\$ 8,878	\$ 8,609	\$ 8,700	\$ 8,937	\$ 237	2.72%
Telephone	\$ 6,326	\$ 6,381	\$ 6,387	\$ 6,451	\$ 64	1.00%
Heating Fuel	\$ 80,804	\$ 78,145	\$ 72,412	\$ 77,865	\$ 5,453	7.53%
<b>Total for Object</b>	<b>\$ 232,429</b>	<b>\$ 241,427</b>	<b>\$ 232,233</b>	<b>\$ 244,510</b>	<b>\$ 12,277</b>	<b>5.29%</b>
<b>BUILDING MAINTENANCE</b>						
Plumber	\$ 3,806	\$ 3,209	\$ 4,000	\$ 3,500	\$ (500)	-12.50%
Boiler/Cooling Systems	\$ 12,535	\$ 5,038	\$ 4,000	\$ 4,000	\$ -	0.00%
Electrician	\$ 11,199	\$ 6,772	\$ 6,000	\$ 6,000	\$ -	0.00%
Septic cleaning	\$ 5,540	\$ -	\$ 4,500	\$ 4,500	\$ -	0.00%
Grounds maintenance	\$ 5,164	\$ 3,308	\$ 8,450	\$ 8,450	\$ -	0.00%
Service Contracts	\$ 81,800	\$ 81,725	\$ 83,394	\$ 83,812	\$ 418	0.50%
<b>Total for Object</b>	<b>\$ 120,044</b>	<b>\$ 100,052</b>	<b>\$ 110,344</b>	<b>\$ 110,262</b>	<b>\$ (82)</b>	<b>-0.07%</b>
<b>REPAIRS</b>						
General repairs	\$ 21,143	\$ 42,722	\$ 12,500	\$ 12,500	\$ -	0.00%
Building Repairs	\$ 37,882	\$ 48,953	\$ 24,000	\$ 29,322	\$ 5,322	22.18%
Maintenance equip.	\$ 2,929	\$ 1,213	\$ 3,000	\$ 1,500	\$ (1,500)	-50.00%
<b>Total for Object</b>	<b>\$ 61,954</b>	<b>\$ 92,888</b>	<b>\$ 39,500</b>	<b>\$ 43,322</b>	<b>\$ 3,822</b>	<b>9.68%</b>
<b>INSTRUCTIONAL REPAIRS</b>						
Computers (parts)	\$ 1,463	\$ 3,003	\$ 2,900	\$ 2,900	\$ -	0.00%
Band instruments	\$ 412	\$ 382	\$ 500	\$ 500	\$ -	0.00%
Telephone Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>Total for Object</b>	<b>\$ 1,875</b>	<b>\$ 3,385</b>	<b>\$ 3,400</b>	<b>\$ 3,400</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TRANSPORTATION</b>						
Bus Transportation (67%)	\$ 252,234	\$ 260,067	\$ 288,569	\$ 298,481	\$ 9,912	3.43%
Fuel (67%)	\$ 30,593	\$ 26,516	\$ 27,390	\$ 25,370	\$ (2,020)	-7.37%
Field trips	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Sports	\$ 7,779	\$ 9,399	\$ -	\$ -	\$ -	0.00%
Project O	\$ 687	\$ 948	\$ 1,245	\$ 1,650	\$ 405	32.53%
<b>Total for Object</b>	<b>\$ 291,293</b>	<b>\$ 296,930</b>	<b>\$ 317,204</b>	<b>\$ 325,501</b>	<b>\$ 8,297</b>	<b>2.62%</b>
<b>MAINTENANCE- SUPPLIES</b>						
Custodial	\$ 30,920	\$ 34,147	\$ 30,020	\$ 30,020	\$ -	0.00%
Uniforms	\$ 140	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 31,060</b>	<b>\$ 34,147</b>	<b>\$ 30,020</b>	<b>\$ 30,020</b>	<b>\$ -</b>	<b>0.00%</b>

## 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.

Content Area Supplies: Includes supplies and materials specific to the instructional area (for example: manipulatives in math; word cards in language arts). Science and social studies are subjects requiring additional materials.

Assessments: Includes expenses for various types of testing.

Textbooks (K – Grade 8): Replacement of books for all content areas.

Consumable Workbooks: Replacement of consumable workbooks for all content areas. Increase reflects the need for social studies resources.

### 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 participates.

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 SY2020-2021.

Athletics – Equipment/Referees: Represents the costs associated with funding referees and equipment for athletics. This will be funded by pay to participate in 2020-2021.

### LIBRARY/MEDIA

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

Periodicals/Subscriptions: Funds support purchase of periodicals and magazine subscriptions for student and staff use.

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: No requests will be funded in SY2020-2021.

Instructional Equipment: Equipment that is used for instruction. Includes whiteboards and desks. No requests will be funded in SY2020-2021.

Non-Instructional Equipment: Includes non-instructional items such as rugs, chairs, and storage. No requests will be funded in SY2020-2021.

Band Instruments: No requests will be funded in SY2020-2021.



	2017-2018 Actual	2018-2019 Actual	Approved Budget 2019-2020	Budget Proposed 2020-2021	\$ Variance	% Variance
<b>INSTRUCTIONAL SUPPLIES</b>						
General Supplies (Classrooms)	\$ 14,088	\$ 12,460	\$ 12,350	\$ 14,275	\$ 1,925	15.59%
Office Supplies (School)	\$ 2,185	\$ 2,811	\$ 2,000	\$ 2,000	\$ -	0.00%
Copier supplies	\$ 5,451	\$ 5,935	\$ 6,074	\$ 6,000	\$ (74)	-1.22%
Computer/Multimedia Supplies	\$ 12,912	\$ 14,044	\$ 11,880	\$ 11,880	\$ -	0.00%
Software/Licenses	\$ 7,403	\$ 10,125	\$ 17,664	\$ 26,177	\$ 8,513	48.19%
Academic Areas (K-4)	\$ 5,571	\$ 3,016	\$ 19,697	\$ 14,462	\$ (5,235)	-26.58%
Social Studies (5-8)	\$ 1,102	\$ 517	\$ 1,795	\$ 4,300	\$ 2,505	139.55%
Physical Ed. (5-8)	\$ 1,139	\$ -	\$ 1,380	\$ 345	\$ (1,035)	-75.00%
Physical Ed. (K-4)	\$ 933	\$ 404	\$ 878	\$ 871	\$ (7)	-0.80%
Music/Band/Chorus (K-4)	\$ 1,830	\$ 2,565	\$ 2,500	\$ 2,250	\$ (250)	-10.00%
Music/Band/Chorus (5-8)	\$ 1,324	\$ 2,557	\$ 951	\$ 624	\$ (327)	-34.38%
Foreign Languages (2-8)	\$ -	\$ -	\$ 360	\$ 175	\$ (185)	-51.39%
Art (K-4)	\$ 1,939	\$ 2,000	\$ 1,500	\$ 2,000	\$ 500	33.33%
Art (5-8)	\$ 349	\$ 2,153	\$ 1,687	\$ 2,000	\$ 313	18.55%
Assessments	\$ 2,737	\$ 1,510	\$ 2,695	\$ 780	\$ (1,915)	-71.06%
Reading/Language Arts (5-8)	\$ 59	\$ 486	\$ 2,070	\$ 700	\$ (1,370)	-66.18%
Math (5-8)	\$ 284	\$ -	\$ 150	\$ -	\$ (150)	-100.00%
Science (5-8)	\$ 6,315	\$ 6,688	\$ 12,266	\$ 1,388	\$ (10,878)	-88.68%
Health & Guidance (K-8)	\$ 1,007	\$ 524	\$ 2,335	\$ 3,118	\$ 783	33.53%
Textbooks (K-8)	\$ 4,521	\$ 928	\$ 2,667	\$ -	\$ (2,667)	-100.00%
Consumable Textbooks	\$ 11,606	\$ 2,062	\$ 15,424	\$ 23,929	\$ 8,505	55.14%
<b>Total for Object</b>	<b>\$ 82,755</b>	<b>\$ 70,785</b>	<b>\$ 118,323</b>	<b>\$ 117,274</b>	<b>\$ (1,049)</b>	<b>-0.89%</b>
<b>SUPPORT PROGRAMS</b>						
Project Oceanology	\$ 7,210	\$ 7,210	\$ 7,498	\$ 7,723	\$ 225	3.00%
Playground/recess	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.00%
School Activities	\$ 6,183	\$ 5,143	\$ 5,260	\$ 3,800	\$ (1,460)	-27.76%
Health Office Supplies	\$ 1,218	\$ 1,204	\$ 2,072	\$ 2,072	\$ -	0.00%
Field trip admissions	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Athletics- equip/refs.	\$ 9,232	\$ 6,861	\$ -	\$ -	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 23,843</b>	<b>\$ 20,418</b>	<b>\$ 14,930</b>	<b>\$ 13,695</b>	<b>\$ (1,235)</b>	<b>-8.27%</b>
<b>LIBRARY/MEDIA</b>						
Books	\$ 4,981	\$ 6,593	\$ 7,000	\$ 7,000	\$ -	0.00%
Education Media	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Periodicals/Subscriptions	\$ 788	\$ 704	\$ 900	\$ -	\$ (900)	-100.00%
Supplies	\$ 2,490	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
Software Licenses/Operating Systems	\$ 3,153	\$ 3,197	\$ 3,207	\$ 3,250	\$ 43	1.34%
<b>Total for Object</b>	<b>\$ 11,412</b>	<b>\$ 12,994</b>	<b>\$ 13,607</b>	<b>\$ 12,750</b>	<b>\$ (857)</b>	<b>-6.30%</b>
<b>EQUIPMENT-NEW AND REPLACE</b>						
Computers	\$ 103,578	\$ -	\$ -	\$ -	\$ -	0.00%
Instructional Equipment	\$ 1,180	\$ 349	\$ 1,380	\$ -	\$ (1,380)	-100.00%
Noninstructional equipment	\$ 3,621	\$ 2,286	\$ 7,265	\$ -	\$ (7,265)	-100.00%
Maintenance Equipment-Replace	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Band Instruments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 108,379</b>	<b>\$ 2,635</b>	<b>\$ 8,645</b>	<b>\$ -</b>	<b>\$ (8,645)</b>	<b>-100.00%</b>
<b>Total for Salem School (Pre-K - Grade 8)</b>	<b>\$ 5,828,423</b>	<b>\$ 5,804,884</b>	<b>\$ 5,963,483</b>	<b>\$ 6,158,764</b>	<b>\$ 195,281</b>	<b>3.27%</b>

## School Budget Expenditures: Salem School District Central Office

### SALEM SCHOOL DISTRICT CENTRAL OFFICE

#### SALARIES

Superintendent: Salary reflects a 2.0% increase. Position 0.45 FTE.

Director of Student Services: Salary reflects a 2.0% increase. Position 0.45 FTE.

Business Manager: Salary reflects a 2% increase.

Support Staff: Salary reflects a 2% increase. Support staff includes the Executive Assistant to the Superintendent and Administrative Assistant to the DSS.

#### BENEFITS

Health Insurance: Medical premiums are assumed to increase 7% and dental will increase by 5%. This line item covers the Superintendent, Director of Student Services, Business Manager, Executive Assistant, and Administrative Assistant. Premium shares are based on employment contracts.

Life Insurance: Premiums are not expected to increase in 2020-2021. Coverage is based on employment contracts.

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

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.

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

#### SERVICES PURCHASED

Audits: Annual audit services.

Legal Fees: Annual legal fees.

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. Increase reflects an increase for 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 Central Office.

Software/Licenses: District software/licenses include the website (Schoolwires) and preventative maintenance software (School Dude).

	2017-2018 Actual	2018-2019 Actual	Approved Budget 2019-2020	Budget Proposed 2020-2021	\$ Variance	% Variance
<b>SALEM SCHOOL DISTRICT CENTRAL OFFICE</b>						
<b>SALARIES</b>						
Superintendent (0.45 FTE)	\$ 80,667	\$ 83,087	\$ 84,749	\$ 86,444	\$ 1,695	2.00%
Director of Student Services (0.45 FTE)	\$ 53,400	\$ 54,794	\$ 57,783	\$ 58,939	\$ 1,156	2.00%
Business Manager (1.0 FTE)	\$ 89,828	\$ 91,175	\$ 92,999	\$ 94,859	\$ 1,860	2.00%
Support Staff (2.0 FTE)	\$ 108,879	\$ 129,762	\$ 114,960	\$ 117,260	\$ 2,300	2.00%
<b>Total for Object</b>	<b>\$ 332,774</b>	<b>\$ 358,818</b>	<b>\$ 350,491</b>	<b>\$ 357,502</b>	<b>\$ 7,011</b>	<b>2.00%</b>
<b>BENEFITS</b>						
Health Ins. (3.9 eligible/3.45 enrolled)	\$ 75,217	\$ 69,312	\$ 78,646	\$ 84,084	\$ 5,438	6.91%
Life Ins.	\$ 502	\$ 502	\$ 502	\$ 502	\$ -	0.00%
Disability/Annuity/Stipend (2 employees)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
Soc. Sec.	\$ 11,844	\$ 13,230	\$ 12,893	\$ 13,151	\$ 258	2.00%
Medicare	\$ 4,685	\$ 5,055	\$ 5,093	\$ 5,184	\$ 91	1.79%
Unemployment comp. (district-wide expense)	\$ 4,312	\$ 8,187	\$ 5,000	\$ 2,500	\$ (2,500)	-50.00%
Worker's Comp. (district-wide expense)	\$ 36,798	\$ 40,945	\$ 44,085	\$ 44,969	\$ 884	2.01%
Travel Expenses (district-wide expense)	\$ 816	\$ 1,126	\$ 500	\$ 500	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 138,174</b>	<b>\$ 142,357</b>	<b>\$ 150,719</b>	<b>\$ 154,890</b>	<b>\$ 4,171</b>	<b>2.77%</b>
<b>SERVICES PURCHASED</b>						
Audits	\$ 12,250	\$ 13,750	\$ 12,995	\$ 13,750	\$ 755	5.81%
Legal Fees	\$ 12,560	\$ 36,676	\$ 25,000	\$ 15,000	\$ (10,000)	-40.00%
Payroll	\$ 10,443	\$ 12,033	\$ 11,558	\$ 11,558	\$ -	0.00%
District Level Contracts	\$ 122,251	\$ 123,756	\$ 126,559	\$ 130,166	\$ 3,607	2.85%
Building Insurance	\$ 21,156	\$ 22,204	\$ 19,540	\$ 21,233	\$ 1,693	8.66%
Liability Insurance	\$ 23,925	\$ 24,033	\$ 21,387	\$ 21,402	\$ 15	0.07%
Advertising	\$ 2,958	\$ 3,779	\$ 3,000	\$ 1,500	\$ (1,500)	-50.00%
Printing	\$ 624	\$ 197	\$ 1,100	\$ 600	\$ (500)	-45.45%
CABE	\$ 3,889	\$ 3,239	\$ 3,459	\$ 3,484	\$ 25	0.72%
Prof. Dues and Fees - Central	\$ 6,640	\$ 6,223	\$ 7,208	\$ 6,067	\$ (1,141)	-15.83%
<b>Total for Object</b>	<b>\$ 216,696</b>	<b>\$ 245,890</b>	<b>\$ 231,806</b>	<b>\$ 224,760</b>	<b>\$ (7,046)</b>	<b>-3.04%</b>
<b>TUITION</b>						
Adult Education	\$ 9,975	\$ 9,643	\$ 9,643	\$ 9,643	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 9,975</b>	<b>\$ 9,643</b>	<b>\$ 9,643</b>	<b>\$ 9,643</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SUPPLIES</b>						
Postage	\$ 1,674	\$ 256	\$ 1,922	\$ 1,922	\$ -	0.00%
Board of Education	\$ 2,155	\$ 3,407	\$ 900	\$ 900	\$ -	0.00%
Central Office	\$ 2,293	\$ 1,698	\$ 2,500	\$ 1,700	\$ (800)	-32.00%
Software/Licenses	\$ 22,092	\$ 22,860	\$ 24,075	\$ 39,313	\$ 15,238	63.29%
<b>Total for Object</b>	<b>\$ 28,214</b>	<b>\$ 28,221</b>	<b>\$ 29,397</b>	<b>\$ 43,835</b>	<b>\$ 14,438</b>	<b>49.11%</b>
<b>Total District Costs</b>	<b>\$ 725,833</b>	<b>\$ 784,929</b>	<b>\$ 772,056</b>	<b>\$ 790,630</b>	<b>\$ 18,574</b>	<b>2.41%</b>

## ***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 2020-2021 are \$13,950.94 for regular education, \$29,768.35 for special education. The anticipated regular education enrollment at East Lyme High School of Salem students for 2020-2021 is 165, and special education enrollment for known students, is anticipated to be 29 students. This is an increase of 15 regular education students from the 2019-2020 budget. Special education enrollment decreased by 1 student. Regular education rates have increased 6% over 2019-20 rates and special education rates have increased 3%.

Reconciliation: The adjusted amount of actual 2018-2019 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 2017-2018 and will not be reinstated in 2020-2021.

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 \$2.13/gallon.

#### **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. The increase is for students in ELHS needing a 1:1 aide.

	2017-2018 Actual	2018-2019 Actual	Approved Budget 2019-2020	Budget Proposed 2020-2021	\$ Variance	% Variance
<b>EAST LYME HIGH SCHOOL PROGRAM</b>						
<b>TUITION</b>						
Regular Education [165]	\$ 2,070,265	\$ 1,918,114	\$ 1,964,307	\$ 2,301,905	\$ 337,598	17.19%
Special Education [29]	\$ 936,105	\$ 789,098	\$ 866,845	\$ 863,282	\$ (3,563)	-0.41%
Reconciliation	\$ 55,120	\$ 74,087	\$ (161,900)	\$ (51,583)	\$ 110,317	-68.14%
<b>Total for Object</b>	<b>\$ 3,061,490</b>	<b>\$ 2,781,299</b>	<b>\$ 2,669,252</b>	<b>\$ 3,113,604</b>	<b>\$ 444,352</b>	<b>16.65%</b>
<b>TRANSPORTATION</b>						
Late Bus	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Special Education/Alt. Education	\$ 51,756	\$ 55,089	\$ -	\$ -	\$ -	0.00%
% Bus Transportation (33%)	\$ 120,343	\$ 122,336	\$ 128,438	\$ 132,294	\$ 3,856	3.00%
% fuel (33%)	\$ 12,016	\$ 13,804	\$ 13,490	\$ 12,496	\$ (994)	-7.37%
<b>Total for Object</b>	<b>\$ 184,115</b>	<b>\$ 191,229</b>	<b>\$ 141,928</b>	<b>\$ 144,790</b>	<b>\$ 2,862</b>	<b>2.02%</b>
<b>SPECIAL EDUCATION SERVICES</b>						
Extended Program - H.S. - ELHS (0)	\$ 3,641	\$ 10,890	\$ -	\$ -	\$ -	0.00%
Special Education Services	\$ -	\$ 90,900	\$ -	\$ 75,703	\$ 75,703	100.00%
<b>Total for Object</b>	<b>\$ 3,641</b>	<b>\$ 101,790</b>	<b>\$ -</b>	<b>\$ 75,703</b>	<b>\$ 75,703</b>	<b>100.00%</b>
<b>Total for East Lyme High School Expenses</b>	<b>\$ 3,249,246</b>	<b>\$ 3,074,318</b>	<b>\$ 2,811,180</b>	<b>\$ 3,334,097</b>	<b>\$ 522,917</b>	<b>18.60%</b>

## ***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 24 students at Magnet Schools in 2020-2021. 17 of those students will be in grades K-8.

Lebanon Vo-Ag (Grades 9 - 12): Anticipated tuition amount is for 2 students, based on anticipated enrollment.

SPED Placements (Pre-K – Grade 12+): Tuition costs are for 12 out of district placements for known students for a defined 10-month school year. \$265,021 in anticipated special education excess cost revenue has been used to offset these expenses. The budget calculation for the line item is total tuition - \$783,508 less Special education excess cost est. - \$265,021 equals line item budget \$518,487.

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 2020-2021 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 2020-2021.

#### **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.

	2017-2018 Actual	2018-2019 Actual	Approved Budget 2019-2020	Budget Proposed 2020-2021	\$ Variance	% Variance
<b>OUT of DISTRICT SERVICES</b>						
<b>TUITION</b>						
Magnet School (K-12) [24]	\$ 47,953	\$ 48,084	\$ 44,606	\$ 86,613	\$ 42,007	94.17%
Leb. VoAg (9-12) [2]	\$ 37,829	\$ 20,469	\$ 13,646	\$ 13,646	\$ -	0.00%
SPED Placements (Prek-12) [12]	\$ 267,805	\$ 372,091	\$ 518,061	\$ 518,487	\$ 426	0.08%
Extended Programs [4]	\$ 23,366	\$ 35,956	\$ 20,294	\$ 41,833	\$ 21,539	106.13%
<b>Total for Object</b>	<b>\$ 376,953</b>	<b>\$ 476,600</b>	<b>\$ 596,607</b>	<b>\$ 660,579</b>	<b>\$ 63,972</b>	<b>10.72%</b>
<b>TRANSPORTATION</b>						
Magnet School (K-12)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Vocational Schools (9-12)	\$ 66,067	\$ 43,150	\$ 70,082	\$ 60,329	\$ (9,753)	-13.92%
Special Education [K-13]	\$ 107,640	\$ 160,968	\$ 183,906	\$ 213,952	\$ 30,046	16.34%
<b>Total for Object</b>	<b>\$ 173,707</b>	<b>\$ 204,118</b>	<b>\$ 253,988</b>	<b>\$ 274,281</b>	<b>\$ 20,293</b>	<b>7.99%</b>
<b>SPECIAL EDUCATION SERVICES</b>	<b>\$ 76,068</b>	<b>\$ 32,092</b>	<b>\$ 27,978</b>	<b>\$ 75,420</b>	<b>\$ 47,442</b>	<b>169.57%</b>
<b>Total for Object</b>	<b>\$ 76,068</b>	<b>\$ 32,092</b>	<b>\$ 27,978</b>	<b>\$ 75,420</b>	<b>\$ 47,442</b>	<b>169.57%</b>
<b>Total for Out of District Services</b>	<b>\$ 626,728</b>	<b>\$ 712,810</b>	<b>\$ 878,573</b>	<b>\$ 1,010,280</b>	<b>\$ 131,707</b>	<b>14.99%</b>
<b>Total for All Expenses Outside Salem</b>	<b>\$ 3,875,974</b>	<b>\$ 3,787,128</b>	<b>\$ 3,689,753</b>	<b>\$ 4,344,377</b>	<b>\$ 654,624</b>	<b>17.74%</b>
<b>GRAND TOTAL BOARD OF EDUCATION EXPENSES</b>	<b>\$ 10,430,230</b>	<b>\$ 10,376,941</b>	<b>\$ 10,425,292</b>	<b>\$ 11,293,771</b>	<b>\$ 868,479</b>	<b>8.33%</b>