

Believe, Achieve, Succeed



Salem School District
Superintendent's Proposed Budget
SY2019-20
Presented: January 7, 2019

SALEM SCHOOL DISTRICT

**School / Administrative Offices
200 Hartford Road
Salem, CT 06320
(860) 892-1223
www.salemschools.org**

Board of Education Budget Proposal 2019-2020

	<u>Expended 2017-2018</u>	<u>Budget Approved 2018-2019</u>	<u>Budget Proposed 2019-2020</u>	<u>\$ Difference Proposed 19-20 vs 18-19</u>	<u>% Difference Proposed 19-20 vs 18-19</u>
Total for Salem School (Pre-K through Grade 8)	\$5,828,423	\$5,974,476	\$6,253,418	\$278,942	4.67%
Total for Salem School District Central Office	\$725,833	\$771,998	\$805,414	\$33,416	4.33%
Total for East Lyme High School Program	\$3,249,246	\$2,927,941	\$2,802,171	(\$125,770)	-4.30%
Total for Out of District Services	\$626,728	\$649,880	\$798,043	\$148,163	22.80%
Grand Total	\$10,430,230	\$10,324,295	\$10,659,046	\$334,751	3.24%

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

SALEM SCHOOL (Pre-K through Grade 8)

SALARIES AND WAGES

Teachers - Core: Line item is for classroom teachers grades PK-8. Assumes 19.8 FTE, which is unchanged from current staffing.

Teachers – Related Arts: Line item includes certified staff teaching Music, Art, PE, Health, World Language, Computers, and Library. Assumes 8.65 FTE, which is no change from the current staff.

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 coaching stipends, Yearbook, 8th Grade Advisor, Jazz Band, Area Coordinators, Math Counts, and Theater Club.

Enrichment Program Stipends: Funding for enrichment stipend offerings to be determined annually.

Substitutes: This amount is based upon projected needs for SY2019-2020. 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 18.64 FTE planned, 11.0 FTE will be paid using Board of Education funds, while the balance will be supported through grant funding.

Custodians: This includes funding for 5.9 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 0% for the HDHP and 7% for the PPO and dental will increase by 5.0%. 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 in triplicate.

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. Increase is for an annual oil tank inspection that is required by the State of CT.

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. Increase is based on expected rate increase effective 1/1/19.

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 addition of RTI direct software, previously paid with grand funding.

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. Decrease reflects savings realized by switching providers.

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. Increase reflects vendors price increase for 2018-19.

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.

	2016-2017 Actual	2017-2018 Actual	Budget 2018-2019	Budget Proposed 2019-2020	\$ Variance	% Variance
SALEM SCHOOL (Pre-K through Grade 8)						
SALARIES AND WAGES						
Salem School Principal (1.0 FTE)	\$ 121,740	\$ 123,347	\$ 127,047	\$ 130,223	\$ 3,176	2.50%
Salem School Assistant Principal (1.0 FTE)	\$ 101,938	\$ 106,078	\$ 109,260	\$ 112,364	\$ 3,104	2.84%
Teachers - Core (19.8 FTE)	\$ 1,616,134	\$ 1,505,986	\$ 1,489,290	\$ 1,515,882	\$ 26,592	1.79%
Teachers - Related Arts & Specials (8.65 FTE)	\$ 598,179	\$ 627,235	\$ 651,230	\$ 669,178	\$ 17,948	2.76%
Teachers - Student Services/Prof. Staff (11.2 FTE)	\$ 618,617	\$ 778,222	\$ 869,681	\$ 874,375	\$ 4,694	0.54%
Stipends	\$ 38,485	\$ 27,839	\$ 31,647	\$ 31,647	\$ -	0.00%
Enrichment Program Stipends	\$ -	\$ 4,897	\$ 10,000	\$ 10,000	\$ -	0.00%
Substitutes	\$ 58,641	\$ 63,433	\$ 59,400	\$ 59,400	\$ -	0.00%
Tutors/Aides (18.64 FTE)	\$ 254,238	\$ 295,953	\$ 279,521	\$ 280,966	\$ 1,445	0.52%
Custodians (5.9 FTE)	\$ 236,988	\$ 234,983	\$ 253,674	\$ 250,653	\$ (3,021)	-1.19%
Office/Media Support Personnel (5.0 FTE)	\$ 164,266	\$ 166,996	\$ 202,695	\$ 199,638	\$ (3,057)	-1.51%
Lunch Aides (1.5 FTE)	\$ 21,310	\$ 21,641	\$ 22,696	\$ 23,493	\$ 797	3.51%
Total for Object	\$ 3,830,536	\$ 3,956,610	\$ 4,106,141	\$ 4,157,819	\$ 51,678	1.26%
BENEFITS						
Health Ins. (72.45 eligible/37.0 enrolled)	\$ 424,497	\$ 476,311	\$ 493,203	\$ 534,459	\$ 41,256	8.36%
Life Ins.	\$ 7,314	\$ 7,375	\$ 7,420	\$ 7,304	\$ (116)	-1.56%
Retirement Incentive	\$ -	\$ 25,000	\$ -	\$ -	\$ -	0.00%
Disability/Annuity/PhD Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Soc. Sec.	\$ 54,913	\$ 54,224	\$ 60,520	\$ 61,697	\$ 1,177	1.94%
Medicare	\$ 50,742	\$ 51,761	\$ 57,493	\$ 58,472	\$ 979	1.70%
Travel Expenses - School	\$ 439	\$ -	\$ 500	\$ 500	\$ -	0.00%
Total for Object	\$ 537,905	\$ 614,671	\$ 619,136	\$ 662,432	\$ 43,296	6.99%
SERVICES PURCHASED						
Printing - School	\$ 2,317	\$ 615	\$ 2,400	\$ 2,400	\$ -	0.00%
Health & Safety Inspections	\$ 14,740	\$ 11,740	\$ 10,854	\$ 12,204	\$ 1,350	12.44%
Postage	\$ 2,199	\$ 2,049	\$ 2,337	\$ 2,571	\$ 234	10.01%
Prof. Fees - School	\$ 1,589	\$ 1,109	\$ 2,682	\$ 2,682	\$ -	0.00%
Software/Licenses	\$ 17,808	\$ 14,658	\$ 15,538	\$ 19,655	\$ 4,117	26.50%
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Learn- Other services	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	0.00%
Total for Object	\$ 39,403	\$ 30,921	\$ 34,561	\$ 40,262	\$ 5,701	16.50%
SPECIAL EDUCATION SERVICES						
SPED consulting/therapy	\$ 154,493	\$ 168,773	\$ 198,505	\$ 182,087	\$ (16,418)	-8.27%
SPED evaluations	\$ 12,786	\$ 11,397	\$ 19,000	\$ 19,000	\$ -	0.00%
SPED Equip. Maint./Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Extended Programs (Summer)	\$ 23,288	\$ 16,928	\$ 19,131	\$ 19,135	\$ 4	0.02%
Supplies	\$ 954	\$ 1,759	\$ 1,076	\$ 2,593	\$ 1,517	140.99%
Software/Licenses	\$ 6,375	\$ 6,727	\$ 6,862	\$ 8,894	\$ 2,032	29.61%
Equipment	\$ 3,963	\$ -	\$ -	\$ -	\$ -	0.00%
SPED transportation (Pre-K-8)	\$ 89,320	\$ 53,055	\$ 54,630	\$ 53,901	\$ (729)	-1.33%
Total for Object	\$ 291,179	\$ 258,639	\$ 299,204	\$ 285,610	\$ (13,594)	-4.54%

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 203 hours. Work is often done over the summer.

New Curriculum/Textbooks: This line item includes the cost to implement Carnegie Math for grades 7 and 8.

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 an increase in staff requests.

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 2019-2020.

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

UTILITIES

Electricity: The 2019-2020 amount is based on projected rates. The estimated amount is a 3% increase over the projected actual spend for 2018-2019.

Trash Removal: Includes funding for regular trash pick-ups for 2019-2020.

Telephone: Spending is estimated at a 1% increase over actual spend for 2018-2019.

Heating Fuel: Amount budgeted is consistent with the level of use, which is approximately 35,000 gallons, at a price of \$2.07/gal. Decrease reflects a lower price per gallon over 2018-2019. Price is 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 playgrounds and track area. Specific items include: playground resurface \$4,200, general landscape \$4,400, athletic field maintenance \$3,200, parking lot repair \$4,300, and fence repair of \$350.

Service Contracts: Contract costs for fire and smoke alarms, back-up generator, Simplex clock system, exterminator services, elevator maintenance, Energy Conservation Service Contract (ABS) and HVAC system and controls, and water operator. Decrease reflects elimination of contract for roof maintenance.

REPAIRS

General Repairs: Money budgeted for unanticipated repairs. Increase includes \$28,000 to clean ducts and \$4,380 to purchase dehumidifiers.

Building Repairs: Money budgeted for specific repairs. Includes gym floor refinishing, general painting, interior and exterior door repair, roof repairs, conduit repair, and a chemical dosing pump.

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 2.0%.

Fuel: Diesel fuel is purchased co-operatively through a consortium with other municipalities. The amount budgeted reflects \$2.20/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: Transportation is provided to all away games and meets for 2018-2019. Increase reflects changes in number of away games. Also includes transportation to the Great East Music Festival, which is budgeted at 100% for 2019-20. Previously the BOE paid 50%.

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 2019-20.

	2016-2017 Actual	2017-2018 Actual	Budget 2018-2019	Budget Proposed 2019-2020	\$ Variance	% Variance
PROGRAM IMPROVEMENTS						
Curriculum review/development Stipends	\$ 1,953	\$ 2,323	\$ 6,019	\$ 6,019	\$ -	0.00%
New Curriculum/Textbooks	\$ -	\$ -	\$ -	\$ 10,185	\$ 10,185	100.00%
Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Instructional Technology	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 1,953	\$ 2,323	\$ 6,019	\$ 16,204	\$ 10,185	169.21%
STAFF DEVELOPMENT						
Course reimbursement	\$ 3,651	\$ -	\$ 3,600	\$ 6,902	\$ 3,302	91.72%
Professional Development	\$ 6,025	\$ 199	\$ -	\$ -	\$ -	0.00%
Professional Library	\$ 47	\$ 16	\$ 800	\$ 300	\$ (500)	-62.50%
Total for Object	\$ 9,723	\$ 215	\$ 4,400	\$ 7,202	\$ 2,802	63.68%
UTILITIES						
Electricity	\$ 135,467	\$ 136,421	\$ 140,518	\$ 144,734	\$ 4,216	3.00%
Trash Removal	\$ 8,372	\$ 8,878	\$ 9,000	\$ 8,700	\$ (300)	-3.33%
Telephone	\$ 5,659	\$ 6,326	\$ 5,696	\$ 6,387	\$ 691	12.13%
Heating Fuel	\$ 67,730	\$ 80,804	\$ 80,500	\$ 72,412	\$ (8,088)	-10.05%
Total for Object	\$ 217,228	\$ 232,429	\$ 235,714	\$ 232,233	\$ (3,481)	-1.48%
BUILDING MAINTENANCE						
Plumber	\$ 4,911	\$ 3,806	\$ 5,000	\$ 5,000	\$ -	0.00%
Boiler/Cooling Systems	\$ 4,449	\$ 12,535	\$ 4,000	\$ 4,000	\$ -	0.00%
Electrician	\$ 6,707	\$ 11,199	\$ 6,000	\$ 6,000	\$ -	0.00%
Septic cleaning	\$ 4,250	\$ 5,540	\$ 4,500	\$ 4,500	\$ -	0.00%
Grounds maintenance	\$ 24,714	\$ 5,164	\$ 16,700	\$ 16,450	\$ (250)	-1.50%
Service Contracts	\$ 70,910	\$ 81,800	\$ 99,519	\$ 88,394	\$ (11,125)	-11.18%
Total for Object	\$ 115,941	\$ 120,044	\$ 135,719	\$ 124,344	\$ (11,375)	-8.38%
REPAIRS						
General repairs	\$ 23,806	\$ 21,143	\$ 12,500	\$ 44,880	\$ 32,380	259.04%
Building Repairs	\$ 23,489	\$ 37,882	\$ 19,605	\$ 34,000	\$ 14,395	73.43%
Maintenance equip.	\$ 1,298	\$ 2,929	\$ 3,000	\$ 3,000	\$ -	0.00%
Total for Object	\$ 48,593	\$ 61,954	\$ 35,105	\$ 81,880	\$ 46,775	133.24%
INSTRUCTIONAL REPAIRS						
Computers (parts)	\$ 4,086	\$ 1,463	\$ 2,400	\$ 2,900	\$ 500	20.83%
Band instruments	\$ 377	\$ 412	\$ 1,000	\$ 1,000	\$ -	0.00%
Telephone Repairs	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
Total for Object	\$ 4,463	\$ 1,875	\$ 3,900	\$ 4,400	\$ 500	12.82%
TRANSPORTATION						
Bus Transportation (67%)	\$ 281,028	\$ 252,234	\$ 263,636	\$ 268,896	\$ 5,260	2.00%
Fuel (67%)	\$ 28,849	\$ 30,593	\$ 28,817	\$ 27,390	\$ (1,427)	-4.95%
Field trips	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Sports	\$ 8,042	\$ 7,779	\$ 9,679	\$ 11,312	\$ 1,633	16.87%
Project O	\$ 409	\$ 687	\$ 1,180	\$ 1,245	\$ 65	5.51%
Total for Object	\$ 318,328	\$ 291,293	\$ 303,312	\$ 308,843	\$ 5,531	1.82%
MAINTENANCE- SUPPLIES						
Custodial	\$ 41,033	\$ 30,920	\$ 34,020	\$ 34,020	\$ -	0.00%
Uniforms	\$ -	\$ 140	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 41,033	\$ 31,060	\$ 34,020	\$ 34,020	\$ -	0.00%

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 ELL resources and 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. Increase reflects the BOE paying 100% of the Great East Festival. In the past the BOE paid for 50%.

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

Field Trips/Admissions: Includes the cost of fees and transportation for all field trips during 2019-20.

Athletics – Equipment/Referees: Represents the costs associated with funding referees and equipment for athletics. Increase reflects the request for boys basketball uniforms and track jerseys.

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: Includes the purchase of Chromebooks, laptops, ipads, document cameras, and a color printer.

Instructional Equipment: Equipment that is used for instruction. Includes whiteboards and desks that students can stand at.

Non-Instructional Equipment: Includes non-instructional items such as rugs, chairs, and storage. Includes \$6,000 for microphones for Theater Club productions.

Band Instruments: Requests includes violins and 2 cellos.

	2016-2017 Actual	2017-2018 Actual	Budget 2018-2019	Budget Proposed 2019-2020	\$ Variance	% Variance
INSTRUCTIONAL SUPPLIES						
General Supplies (Classrooms)	\$ 11,714	\$ 14,088	\$ 14,000	\$ 14,350	\$ 350	2.50%
Office Supplies (School)	\$ 2,461	\$ 2,185	\$ 3,000	\$ 3,000	\$ -	0.00%
Copier supplies	\$ 6,431	\$ 5,451	\$ 5,675	\$ 6,074	\$ 399	7.03%
Computer/Multimedia Supplies	\$ 13,911	\$ 12,912	\$ 10,967	\$ 12,240	\$ 1,273	11.61%
Software/Licenses	\$ 8,903	\$ 7,403	\$ 18,584	\$ 17,664	\$ (920)	-4.95%
Academic Areas (K-4)	\$ 7,482	\$ 5,571	\$ 13,475	\$ 19,697	\$ 6,222	46.17%
Social Studies (5-8)	\$ 1,134	\$ 1,102	\$ 1,071	\$ 1,795	\$ 724	67.60%
Physical Ed. (5-8)	\$ 1,377	\$ 1,139	\$ 750	\$ 1,380	\$ 630	84.00%
Physical Ed. (K-4)	\$ 638	\$ 933	\$ 412	\$ 878	\$ 466	113.11%
Music/Band/Chorus (K-4)	\$ 2,670	\$ 1,830	\$ 2,600	\$ 2,500	\$ (100)	-3.85%
Music/Band/Chorus (5-8)	\$ 1,393	\$ 1,324	\$ 2,999	\$ 951	\$ (2,048)	-68.29%
Foreign Languages (2-8)	\$ -	\$ -	\$ -	\$ 360	\$ 360	100.00%
Art (K-4)	\$ 1,500	\$ 1,939	\$ 2,000	\$ 2,000	\$ -	0.00%
Art (5-8)	\$ 2,000	\$ 349	\$ 2,000	\$ 2,187	\$ 187	9.35%
Assessments	\$ 417	\$ 2,737	\$ 2,500	\$ 2,695	\$ 195	7.80%
Reading/Language Arts (5-8)	\$ 2,271	\$ 59	\$ 3,462	\$ 2,070	\$ (1,392)	-40.21%
Math (5-8)	\$ 302	\$ 284	\$ 420	\$ 150	\$ (270)	-64.29%
Science (5-8)	\$ 3,779	\$ 6,315	\$ 8,269	\$ 12,266	\$ 3,997	48.34%
Health & Guidance (K-8)	\$ 1,016	\$ 1,007	\$ 2,328	\$ 2,335	\$ 7	0.30%
Textbooks (K-8)	\$ 22,526	\$ 4,521	\$ 4,755	\$ 2,667	\$ (2,088)	-43.91%
Consumable Textbooks	\$ 17,459	\$ 11,606	\$ 11,419	\$ 22,883	\$ 11,464	100.39%
Total for Object	\$ 109,384	\$ 82,755	\$ 110,686	\$ 130,142	\$ 19,456	17.58%
SUPPORT PROGRAMS						
Project Oceanology	\$ 6,921	\$ 7,210	\$ 7,426	\$ 7,498	\$ 72	0.97%
Playground/recess	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.00%
School Activities	\$ 7,562	\$ 6,183	\$ 5,400	\$ 9,008	\$ 3,608	66.81%
Health Office Supplies	\$ 1,746	\$ 1,218	\$ 2,072	\$ 2,072	\$ -	0.00%
Field trip admissions	\$ -	\$ -	\$ -	\$ 43,475	\$ 43,475	100.00%
Athletics- equip/refs.	\$ 7,280	\$ 9,232	\$ 6,945	\$ 9,059	\$ 2,114	30.44%
Total for Object	\$ 23,509	\$ 23,843	\$ 21,943	\$ 71,212	\$ 49,269	224.53%
LIBRARY/MEDIA						
Books	\$ 6,946	\$ 4,981	\$ 7,000	\$ 7,500	\$ 500	7.14%
Education Media	\$ -	\$ -	\$ 200	\$ 200	\$ -	0.00%
Periodicals/Subscriptions	\$ 721	\$ 788	\$ 900	\$ 900	\$ -	0.00%
Supplies	\$ 2,318	\$ 2,490	\$ 2,500	\$ 2,500	\$ -	0.00%
Software Licenses/Operating Systems	\$ 3,099	\$ 3,153	\$ 3,144	\$ 3,207	\$ 63	2.00%
Total for Object	\$ 13,084	\$ 11,412	\$ 13,744	\$ 14,307	\$ 563	4.10%
EQUIPMENT-NEW AND REPLACE						
Computers	\$ 46,356	\$ 103,578	\$ -	\$ 64,073	\$ 64,073	100.00%
Instructional Equipment	\$ 4,689	\$ 1,180	\$ 1,380	\$ 2,835	\$ 1,455	105.43%
Noninstructional equipment	\$ 7,353	\$ 3,621	\$ 9,492	\$ 13,337	\$ 3,845	40.51%
Maintenance Equipment-Replace	\$ 2,179	\$ -	\$ -	\$ -	\$ -	0.00%
Band Instruments	\$ 2,887	\$ -	\$ -	\$ 2,263	\$ 2,263	100.00%
Total for Object	\$ 63,464	\$ 108,379	\$ 10,872	\$ 82,508	\$ 71,636	658.90%
Total for Salem School (Pre-K - Grade 8)	\$ 5,665,726	\$ 5,828,423	\$ 5,974,476	\$ 6,253,418	\$ 278,942	4.67%

School Budget Expenditures: Salem School District Central Office

SALEM SCHOOL DISTRICT CENTRAL OFFICE

SALARIES

Superintendent: Salary reflects a 2.5% increase. Position 0.45 FTE.

Director of Student Services: Salary reflects a 2.5% increase. Position 0.45 FTE.

Support Staff: Increases are based upon employment contracts approved by the Board of Education. Support staff includes the Executive Assistant to the Superintendent, an Administrative Assistant and a 0.15 FTE Instructional Coach.

BENEFITS

Health Insurance: Medical premiums will increase 7% and dental will decrease 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 2019-2020. 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 remote monitoring services for our servers. Increase reflects charge for GASB 75 software occurs bi-annually.

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. Increase is based on expected rate increase on 1/1/19.

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). Increase reflects the request for recruiting and hiring software. The cost is \$8,000 with recurring cost of \$5,500 per year. Also includes security software to be used at the greeter desk.

	2016-2017 Actual	2017-2018 Actual	Budget 2018-2019	Budget Proposed 2019-2020	\$ Variance	% Variance
SALEM SCHOOL DISTRICT CENTRAL OFFICE						
SALARIES						
Superintendent (0.45 FTE)	\$ 79,616	\$ 80,667	\$ 83,087	\$ 85,164	\$ 2,077	2.50%
Director of Student Services (0.45 FTE)	\$ 51,954	\$ 53,400	\$ 56,650	\$ 58,066	\$ 1,416	2.50%
Business Manager (1.0 FTE)	\$ 88,939	\$ 89,828	\$ 91,175	\$ 92,999	\$ 1,824	2.00%
Support Staff (2.15 FTE)	\$ 131,737	\$ 108,879	\$ 130,489	\$ 134,315	\$ 3,826	2.93%
Total for Object	\$ 352,246	\$ 332,774	\$ 361,401	\$ 370,544	\$ 9,143	2.53%
BENEFITS						
Health Ins. (4.05 eligible/3.45 enrolled)	\$ 73,252	\$ 75,217	\$ 69,747	\$ 74,238	\$ 4,491	6.44%
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.	\$ 13,217	\$ 11,844	\$ 13,743	\$ 14,093	\$ 350	2.55%
Medicare	\$ 5,071	\$ 4,685	\$ 5,240	\$ 5,373	\$ 133	2.54%
Unemployment comp. (district-wide expense)	\$ 16,995	\$ 4,312	\$ 5,000	\$ 5,000	\$ -	0.00%
Worker's Comp. (district-wide expense)	\$ 57,690	\$ 36,798	\$ 37,534	\$ 41,445	\$ 3,911	10.42%
Travel Expenses (district-wide expense)	\$ 548	\$ 816	\$ 500	\$ 500	\$ -	0.00%
Total for Object	\$ 171,275	\$ 138,174	\$ 136,266	\$ 145,151	\$ 8,885	6.52%
SERVICES PURCHASED						
Audits	\$ 12,500	\$ 12,250	\$ 12,495	\$ 12,995	\$ 500	4.00%
Legal Fees	\$ 10,535	\$ 12,560	\$ 25,000	\$ 25,000	\$ -	0.00%
Payroll	\$ 10,949	\$ 10,443	\$ 11,425	\$ 11,558	\$ 133	1.16%
District Level Contracts	\$ 126,360	\$ 122,251	\$ 122,696	\$ 126,559	\$ 3,863	3.15%
Building Insurance	\$ 22,206	\$ 21,156	\$ 22,529	\$ 22,426	\$ (103)	-0.46%
Liability Insurance	\$ 23,629	\$ 23,925	\$ 23,925	\$ 24,274	\$ 349	1.46%
Advertising	\$ 2,223	\$ 2,958	\$ 3,000	\$ 3,000	\$ -	0.00%
Printing	\$ 1,354	\$ 624	\$ 1,100	\$ 1,100	\$ -	0.00%
CABE	\$ 3,494	\$ 3,889	\$ 5,059	\$ 5,059	\$ -	0.00%
Prof. Dues and Fees - Central	\$ 6,367	\$ 6,640	\$ 7,044	\$ 7,208	\$ 164	2.33%
Total for Object	\$ 219,617	\$ 216,696	\$ 234,273	\$ 239,179	\$ 4,906	2.09%
TUITION						
Adult Education	\$ 8,733	\$ 9,975	\$ 9,643	\$ 9,643	\$ -	0.00%
Total for Object	\$ 8,733	\$ 9,975	\$ 9,643	\$ 9,643	\$ -	0.00%
SUPPLIES						
Postage	\$ 1,631	\$ 1,674	\$ 1,747	\$ 1,922	\$ 175	10.02%
Board of Education	\$ 8,890	\$ 2,155	\$ 2,500	\$ 2,500	\$ -	0.00%
Central Office	\$ 2,054	\$ 2,293	\$ 2,500	\$ 2,500	\$ -	0.00%
Software/Licenses	\$ 22,924	\$ 22,092	\$ 23,668	\$ 33,975	\$ 10,307	43.55%
Total for Object	\$ 35,499	\$ 28,214	\$ 30,415	\$ 40,897	\$ 10,482	34.46%
Total District Costs	\$ 787,370	\$ 725,833	\$ 771,998	\$ 805,414	\$ 33,416	4.33%

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 2019-2020 are \$13,095.38 for regular education, \$28,894.82 for special education. The anticipated regular education enrollment at East Lyme High School of Salem students for 2019-2020 is 150, and special education enrollment for known students, is anticipated to be 30 students. This is an increase of 18 regular education students from the 2018-2019 budget. Special education enrollment is unchanged. Regular education rates are decreased 3% over 2018-19 rates and special education rates have decreased 1%.

Reconciliation: The adjusted amount of actual 2017-2018 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 2019-2020.

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 \$2.20/gallon.

SPECIAL EDUCATION SERVICES

Some students may require any or all of the following services in a given year: extended programs, evaluations and therapy. 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.

	2016-2017 Actual	2017-2018 Actual	Budget 2018-2019	Budget Proposed 2019-2020	\$ Variance	% Variance
EAST LYME HIGH SCHOOL PROGRAM						
TUITION						
Regular Education [150]	\$ 2,090,404	\$ 2,070,265	\$ 1,782,722	\$ 1,964,307	\$ 181,585	10.19%
Special Education [30]	\$ 769,502	\$ 936,105	\$ 873,541	\$ 866,845	\$ (6,696)	-0.77%
Reconciliation	\$ 132,841	\$ 55,120	\$ 74,087	\$ (161,900)	\$ (235,987)	-318.53%
Total for Object	\$ 2,992,747	\$ 3,061,490	\$ 2,730,350	\$ 2,669,252	\$ (61,098)	-2.24%
TRANSPORTATION						
Late Bus	\$ 9,522	\$ -	\$ -	\$ -	\$ -	0.00%
Special Education/Alt. Education	\$ 28,117	\$ 51,756	\$ 56,687	\$ -	\$ (56,687)	-100.00%
% Bus Transportation (33%)	\$ 123,044	\$ 120,343	\$ 117,087	\$ 119,429	\$ 2,342	2.00%
% fuel (33%)	\$ 12,360	\$ 12,016	\$ 14,193	\$ 13,490	\$ (703)	-4.95%
Total for Object	\$ 173,043	\$ 184,115	\$ 187,967	\$ 132,919	\$ (55,048)	-29.29%
SPECIAL EDUCATION SERVICES						
Extended Program - H.S. - ELHS (0)	\$ 17,019	\$ 3,641	\$ 9,624	\$ -	\$ (9,624)	-100.00%
Special Education Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 17,019	\$ 3,641	\$ 9,624	\$ -	\$ (9,624)	-100.00%
Total for East Lyme High School Expenses	\$ 3,182,809	\$ 3,249,246	\$ 2,927,941	\$ 2,802,171	\$ (125,770)	-4.30%

School Budget Expenditures: Out of District Services

OUT OF DISTRICT SERVICES

TUITION

Magnet School (K - 12): We currently have students attending Regional Multicultural Magnet School (RMMS), Marine Science Magnet High School, Winthrop Magnet School and Science and Technology Magnet High School. There are estimated to be 16 students at Magnet Schools in 2019-2020. 12 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 11 out of district placements for known students for a defined 10-month school year. \$128,175 in anticipated special education excess cost revenue has been used to offset these expenses. The budget calculation for the line item is total tuition - \$567,071 less Special education excess cost est. - \$128,175 equals line item budget \$438,896. The 2018-2019 budget allowed for 6 outplacements, causing an increase for 2019-2020.

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 2019-2020 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 2019-2020. Increase reflects students moving out of the high school and into vocational programs.

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.

	2016-2017 Actual	2017-2018 Actual	Budget 2018-2019	Budget Proposed 2019-2020	\$ Variance	% Variance
OUT of DISTRICT SERVICES						
TUITION						
Magnet School (K-12) [16]	\$ 55,423	\$ 47,953	\$ 51,045	\$ 45,190	\$ (5,855)	-11.47%
Leb. VoAg (9-12) [2]	\$ 47,761	\$ 37,829	\$ 27,292	\$ 13,646	\$ (13,646)	-50.00%
SPED Placements (Prek-12) [11]	\$ 483,133	\$ 267,805	\$ 277,731	\$ 438,896	\$ 161,165	58.03%
Extended Programs [2]	\$ 32,667	\$ 23,366	\$ 29,600	\$ 20,294	\$ (9,306)	-31.44%
Total for Object	\$ 618,984	\$ 376,953	\$ 385,668	\$ 518,026	\$ 132,358	34.32%
TRANSPORTATION						
Magnet School (K-12)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Vocational Schools (9-12)	\$ 74,328	\$ 66,067	\$ 66,798	\$ 68,133	\$ 1,335	2.00%
Special Education (K-13)	\$ 179,198	\$ 107,640	\$ 110,764	\$ 183,906	\$ 73,142	66.03%
Total for Object	\$ 253,526	\$ 173,707	\$ 177,562	\$ 252,039	\$ 74,477	41.94%
SPECIAL EDUCATION SERVICES	\$ 121,936	\$ 76,068	\$ 86,650	\$ 27,978	\$ (58,672)	-67.71%
Total for Object	\$ 121,936	\$ 76,068	\$ 86,650	\$ 27,978	\$ (58,672)	-67.71%
Total for Out of District Services	\$ 994,446	\$ 626,728	\$ 649,880	\$ 798,043	\$ 148,163	22.80%
Total for All Expenses Outside Salem	\$ 4,177,255	\$ 3,875,974	\$ 3,577,821	\$ 3,600,214	\$ 22,393	0.63%
GRAND TOTAL BOARD OF EDUCATION EXPENSES	\$ 10,630,351	\$ 10,430,230	\$ 10,324,295	\$ 10,659,046	\$ 334,751	3.24%