

*Believe, Achieve, Succeed*



**Salem School  
District**

*Superintendent's  
Proposed Budget: SY2015-2016*

**SALEM SCHOOL DISTRICT**

**School / Administrative Offices  
200 Hartford Road  
Salem, CT 06320  
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[www.salemschools.org](http://www.salemschools.org)**

Superintendent's Budget Proposal 2015-2016

	<u>Expended 2013-2014</u>	<u>Budget Approved 2014-2015</u>	<u>Budget Adjusted 2014-2015</u>	<u>Budget Proposed 2015-2016</u>	<u>\$ Difference Approved 15-16 vs 14-15</u>	<u>% Difference Approved 15-16 vs 14-15</u>	<u>\$ Difference Adjusted 15-16 vs 14-15</u>	<u>% Difference Adjusted 15-16 vs 14-15</u>
Total for Salem School (Pre-K through Grade 8)	\$5,513,774	\$5,459,508	\$5,464,085	\$5,585,715	\$126,207	2.31%	\$121,630	2.23%
Total for Salem School District Central Office	\$857,603	\$865,851	\$860,581	\$865,443	(\$408)	-0.05%	\$4,862	0.56%
Total for East Lyme High School Program	\$3,089,114	\$3,068,151	\$3,189,491	\$3,345,444	\$277,293	9.04%	\$155,953	4.89%
Total for Out of District Services	\$833,777	\$1,106,490	\$985,843	\$992,600	(\$113,890)	-10.29%	\$6,757	0.69%
<b>Grand Total</b>	<b>\$10,294,268</b>	<b>\$10,500,000</b>	<b>\$10,500,000</b>	<b>\$10,789,202</b>	<b>\$289,202</b>	<b>2.75%</b>	<b>\$289,202</b>	<b>2.75%</b>

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

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

#### SALARIES AND WAGES

School Administration: Category includes the Principal and Assistant Principal. Salary is \$120,535 and \$100,929 respectively.

Teachers: Includes Regular Education and Special Education teachers. Assumes 39.5 FTE, an increase of 2.6 FTE.

Stipends: Money has been allocated to provide negotiated stipends per the certified contract.

Substitutes: This amount is based upon projected needs for SY2015-2016. Currently, substitute pay is \$70.00 per day. This will include cost of interns for SY2015-2016.

Tutors/Aides: This includes funding for tutors and instructional aides paid by Board of Education funds. Out of the 16.6 FTE planned, 9.6 FTE will be paid using Board of Education funds, while the balance will be supported through grant funding. Decrease reflects more grant funding available for SY2015-2016 and a reduction of 0.45 FTEs.

Custodians: This includes funding for 6.4 FTE, which includes the Head Custodian (1.0 FTE) and the Director of Facilities (0.4 FTE). Increase reflects negotiated contract increases.

Other Non-Certified Union and Non-Union Staff: This includes the positions of school secretaries, library aide and greeter/receptionist, who have a negotiated contract expiring 6/30/16. Cafeteria Aides: There are four aides who supervise the lunch/recess period. There is an addition of 0.6 FTE IT specialist. Previously this was a certified position. One secretary was a temp for SY2014-2015.

#### BENEFITS

Health Insurance: The medical increase is 12% and dental is 6%. Premium shares are based on negotiated contracts. Balance of increase due to changes in the number of participants.

Disability/Annuity/Ph.D. Stipend: This was the early retirement incentive in SY2014-2015.

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

#### SERVICES PURCHASED

Printing – School: Items such as letterhead and envelopes are included.

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. Also includes 6 month asbestos inspections, annual cross connection survey and septic testing. Reduction is because the 3 year asbestos inspection was due in 2014-2015 and not required in 2015-2016.

Postage: Items that need to be mailed such as CMT scores, special education and 504 notifications and communication with parents are included. Increase is estimated at 5%.

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.

Office Services: This line item includes the contracted nurse. The 2014-2015 adjusted amount also includes the 10-month school secretary currently working through Kelley Services.

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

#### SPECIAL EDUCATION SERVICES

SPED Consulting/Therapy and SPED Evaluations: Salem School students may require any of the following services: extended programs, tutors, evaluations, therapy, consultation, supplies, equipment or home bound services. Salem funds and provides these mandated services for identified students.

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. The increase reflects the change from the out-of-district section.

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.

#### 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. The decrease reflects a reduced need in 2015-2016.

New Curriculum/Textbooks: No new curriculum purchases are planned for SY2015-2016.

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.

	Expended 2013-2014	Budget Approved 2014- 2015	Budget Adjusted 2014-2015	Budget Proposed 2015-2016	\$ Difference Approved 15-16 vs 14-15	% Difference Approved 15-16 vs 14-15	\$ Difference Adjusted 15-16 vs 14-15	% Difference Adjusted 15-16 vs 14-15
<b>SALEM SCHOOL (Pre-K through Grade 8)</b>								
<b>SALARIES AND WAGES</b>								
School Administration	\$ 244,211	\$ 234,618	\$ 195,905	\$ 221,464	\$ (13,154)	-5.61%	\$ 25,559	13.05%
Teachers - Reg. Education	\$ 2,249,093	\$ 2,041,449	\$ 2,077,816	\$ 2,081,921	\$ 40,472	1.98%	\$ 4,105	0.20%
Teachers - SPED Education	\$ 490,403	\$ 499,394	\$ 481,091	\$ 482,991	\$ (16,403)	-3.28%	\$ 1,900	0.39%
Teachers - Proposed		\$ -		\$ 171,627	\$ 171,627	100.00%	\$ 171,627	100.00%
Stipends	\$ 23,070	\$ 27,760	\$ 25,650	\$ 35,754	\$ 7,994	28.80%	\$ 10,104	39.39%
Substitutes	\$ 60,418	\$ 50,324	\$ 50,324	\$ 50,324	\$ -	0.00%	\$ -	0.00%
Tutors/Aides	\$ 173,644	\$ 217,474	\$ 217,474	\$ 196,065	\$ (21,409)	-9.84%	\$ (21,409)	-9.84%
Custodians	\$ 231,006	\$ 239,484	\$ 239,484	\$ 244,293	\$ 4,809	2.01%	\$ 4,809	2.01%
Proposed Non-Certified Union & Non-Union Staff		\$ -		\$ 12,313	\$ 12,313	100.00%	\$ 12,313	100.00%
Other Non-Certified Union & Non-Union Staff	\$ 145,542	\$ 143,748	\$ 119,256	\$ 183,520	\$ 39,772	27.67%	\$ 64,264	53.89%
<b>Total for Object</b>	<b>\$ 3,617,387</b>	<b>\$ 3,454,251</b>	<b>\$ 3,407,000</b>	<b>\$ 3,680,272</b>	<b>\$ 226,021</b>	<b>6.54%</b>	<b>\$ 273,272</b>	<b>8.02%</b>
<b>BENEFITS</b>								
Health Ins. (39 employees)	\$ 434,646	\$ 431,693	\$ 447,027	\$ 509,775	\$ 78,082	18.09%	\$ 62,748	14.04%
Life Ins.	\$ 6,650	\$ 6,180	\$ 6,219	\$ 7,301	\$ 1,121	18.14%	\$ 1,082	17.40%
Disability/Annuity/PhD Stipend/Retirement Incentive	\$ -	\$ 40,000	\$ 78,712	\$ -	\$ (40,000)	-100.00%	\$ (78,712)	-100.00%
Soc. Sec.	\$ 45,362	\$ 48,156	\$ 48,820	\$ 51,137	\$ 2,981	6.19%	\$ 2,317	4.75%
Soc. Sec. - Proposed		\$ -		\$ 774	\$ 774	100.00%	\$ 774	100.00%
Medicare	\$ 48,089	\$ 48,087	\$ 47,767	\$ 44,516	\$ (3,571)	-7.43%	\$ (3,251)	-6.81%
Medicare - Proposed		\$ -		\$ 2,668	\$ 2,668	100.00%	\$ 2,668	100.00%
Travel Expenses - School	\$ 97	\$ 500	\$ 500	\$ 500	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 534,844</b>	<b>\$ 574,616</b>	<b>\$ 629,045</b>	<b>\$ 616,671</b>	<b>\$ 42,055</b>	<b>7.32%</b>	<b>\$ (12,374)</b>	<b>-1.97%</b>
<b>SERVICES PURCHASED</b>								
Printing - School	\$ 1,096	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ -	0.00%
Health & Safety Inspections	\$ 9,088	\$ 10,364	\$ 10,364	\$ 8,714	\$ (1,650)	-15.92%	\$ (1,650)	-15.92%
Postage	\$ 2,070	\$ 2,140	\$ 2,140	\$ 2,247	\$ 107	5.00%	\$ 107	5.00%
Prof. Fees - School	\$ 1,025	\$ 2,154	\$ 1,989	\$ 2,204	\$ 50	2.32%	\$ 215	10.81%
Software/Licenses	\$ 10,550	\$ 10,991	\$ 11,156	\$ 11,456	\$ 465	4.23%	\$ 300	2.69%
Office Services	\$ 78,171	\$ 76,832	\$ 101,324	\$ 76,832	\$ -	0.00%	\$ (24,492)	-24.17%
Learn- Other services	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 102,750</b>	<b>\$ 104,231</b>	<b>\$ 128,723</b>	<b>\$ 103,203</b>	<b>\$ (1,028)</b>	<b>-0.99%</b>	<b>\$ (25,520)</b>	<b>-19.83%</b>
<b>SPECIAL EDUCATION SERVICES</b>								
SPED consulting/therapy	\$ 184,081	\$ 238,000	\$ 221,059	\$ 180,500	\$ (57,500)	-24.16%	\$ (40,559)	-18.35%
SPED evaluations	\$ 12,730	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
SPED Equip. Maint./Repair	\$ 566	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Extended Programs (Summer)	\$ 29,533	\$ 4,425	\$ 4,425	\$ 48,320	\$ 43,895	991.98%	\$ 43,895	991.98%
Supplies	\$ 3,441	\$ 1,343	\$ 1,343	\$ 4,959	\$ 3,616	269.25%	\$ 3,616	269.25%
Software/Licenses	\$ 6,081	\$ 6,264	\$ 6,264	\$ 6,330	\$ 66	1.05%	\$ 66	1.05%
Equipment	\$ 665	\$ 600	\$ 600	\$ 500	\$ (100)	-16.67%	\$ (100)	-16.67%
SPED transportation (Pre-K-8)	\$ 78,536	\$ 65,316	\$ 65,316	\$ 57,370	\$ (7,946)	-12.17%	\$ (7,946)	-12.17%
<b>Total for Object</b>	<b>\$ 315,633</b>	<b>\$ 330,948</b>	<b>\$ 314,007</b>	<b>\$ 312,979</b>	<b>\$ (17,969)</b>	<b>-5.43%</b>	<b>\$ (1,028)</b>	<b>-0.33%</b>
<b>PROGRAM IMPROVEMENTS</b>								
Curriculum review/development Stipends	\$ 2,807	\$ 16,566	\$ 16,566	\$ 2,000	\$ (14,566)	-87.93%	\$ (14,566)	-87.93%
New Curriculum/Textbooks	\$ 19,950	\$ 38,300	\$ 37,478	\$ -	\$ (38,300)	-100.00%	\$ (37,478)	-100.00%
Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional Technology	\$ 636	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 23,393</b>	<b>\$ 54,866</b>	<b>\$ 54,044</b>	<b>\$ 2,000</b>	<b>\$ (52,866)</b>	<b>-96.35%</b>	<b>\$ (52,044)</b>	<b>-96.30%</b>

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

### STAFF DEVELOPMENT

Course Reimbursement: The amount budgeted is the Board's contractual obligation to partially fund course work for the professional staff.

Professional Development: In 2015-2016 these funds will be used for staff training in identified areas of need as indicated by school and district goals. Item includes training for Orton Gillingham, Wilson and Marzano.

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

### UTILITIES

Electricity: The 2015-2016 amount is based on projected rates. The estimated increase is 3% over 2013-2014 actuals.

Trash Removal: Includes funding for regular trash pick-ups for 2015-2016.

Telephone: Spending is estimated at a 3% increase over anticipated spend for 2014-2015. The additional increase reflects a decrease in e-rate funding which covers a portion of our bill.

Heating Fuel: Amount budgeted is consistent with the level of use, which is approximately 35,000 gallons, at a price of \$2.42/gal. The Board of Education is a member of a municipal consortium that purchases heating oil co-operatively.

### BUILDING MAINTENANCE

Plumber, Boiler /Cooling System, and Electrician: Costs to clean and maintain the heating and cooling 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.

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. Reduction reflects elimination of money for engineering services not needed in 2015-2016.

### REPAIRS

General Repairs: Money budgeted for unanticipated repairs.

Building Repairs: Money budgeted for specific repairs. Includes gym floor refinishing, general painting, and interior door repair.

Maintenance Equipment: Repairs of maintenance equipment.

### INSTRUCTIONAL REPAIRS

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

### TRANSPORTATION

Bus Transportation: Transportation is provided to Salem School students using 9 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. Decrease reflects savings with new contractor.

Fuel: Diesel fuel is purchased co-operatively through a consortium with other municipalities. The amount budgeted reflects a price of \$2.45/gallon. This line reflects 67% of the fuel; the remaining 33% appear under East Lyme High School (ELHS). The estimated annual usage is 18,700 gallons.

Field Trips: Transportation for field trips will not be funded by the Salem Board of Education for 2015- 2016.

Sports: Transportation is provided to all away games and meets for 2015-2016.

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. These are no longer a requirement of the non-certified contract, so there is no funding in 2015-2016.

	Expended 2013-2014	Budget Approved 2014- 2015	Budget Adjusted 2014-2015	Budget Proposed 2015-2016	\$ Difference Approved 15-16 vs 14-15	% Difference Approved 15-16 vs 14-15	\$ Difference Adjusted 15-16 vs 14-15	% Difference Adjusted 15-16 vs 14-15
<b>STAFF DEVELOPMENT</b>								
Course reimbursement	\$ 1,485	\$ 6,000	\$ 4,131	\$ 5,000	\$ (1,000)	-16.67%	\$ 869	21.04%
Professional Development	\$ 7,113	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	0.00%	\$ -	0.00%
Professional Library	\$ 34	\$ 800	\$ 800	\$ 800	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 8,632</b>	<b>\$ 18,300</b>	<b>\$ 16,431</b>	<b>\$ 17,300</b>	<b>\$ (1,000)</b>	<b>-5.46%</b>	<b>\$ 869</b>	<b>5.29%</b>
<b>UTILITIES</b>								
Electricity	\$ 114,812	\$ 109,429	\$ 112,475	\$ 118,250	\$ 8,821	8.06%	\$ 5,775	5.13%
Trash Removal	\$ 8,086	\$ 8,828	\$ 8,828	\$ 9,000	\$ 172	1.95%	\$ 172	1.95%
Telephone	\$ 3,576	\$ 3,770	\$ 3,770	\$ 4,913	\$ 1,143	30.32%	\$ 1,143	30.32%
Heating Fuel	\$ 111,097	\$ 119,000	\$ 110,089	\$ 84,497	\$ (34,503)	-28.99%	\$ (25,592)	-23.25%
<b>Total for Object</b>	<b>\$ 237,571</b>	<b>\$ 241,027</b>	<b>\$ 235,162</b>	<b>\$ 216,660</b>	<b>\$ (24,367)</b>	<b>-10.11%</b>	<b>\$ (18,502)</b>	<b>-7.87%</b>
<b>BUILDING MAINTENANCE</b>								
Plumber	\$ 1,984	\$ 6,000	\$ 6,000	\$ 5,000	\$ (1,000)	-16.67%	\$ (1,000)	-16.67%
Boiler/Cooling Systems	\$ 4,732	\$ 10,000	\$ 10,000	\$ 8,000	\$ (2,000)	-20.00%	\$ (2,000)	-20.00%
Electrician	\$ 4,275	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%	\$ -	0.00%
Septic cleaning	\$ 4,250	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%	\$ -	0.00%
Grounds maintenance	\$ 1,467	\$ 11,400	\$ 11,400	\$ 16,600	\$ 5,200	45.61%	\$ 5,200	45.61%
Service Contracts	\$ 38,118	\$ 67,662	\$ 67,662	\$ 59,789	\$ (7,873)	-11.64%	\$ (7,873)	-11.64%
<b>Total for Object</b>	<b>\$ 54,826</b>	<b>\$ 105,562</b>	<b>\$ 105,562</b>	<b>\$ 99,889</b>	<b>\$ (5,673)</b>	<b>-5.37%</b>	<b>\$ (5,673)</b>	<b>-5.37%</b>
<b>REPAIRS</b>								
General repairs	\$ 21,388	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	0.00%	\$ -	0.00%
Building Repairs	\$ 21,817	\$ 10,200	\$ 10,200	\$ 14,650	\$ 4,450	43.63%	\$ 4,450	43.63%
Maintenance equip.	\$ 1,451	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 44,656</b>	<b>\$ 26,700</b>	<b>\$ 26,700</b>	<b>\$ 31,150</b>	<b>\$ 4,450</b>	<b>16.67%</b>	<b>\$ 4,450</b>	<b>16.67%</b>
<b>INSTRUCTIONAL REPAIRS</b>								
Computers (parts)	\$ 2,559	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	0.00%	\$ -	0.00%
Band instruments	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ -	0.00%
Telephone Repairs	\$ 994	\$ 646	\$ 646	\$ 646	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 3,553</b>	<b>\$ 6,046</b>	<b>\$ 6,046</b>	<b>\$ 6,046</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TRANSPORTATION</b>								
Bus Transportation (67%)	\$ 306,139	\$ 321,850	\$ 321,806	\$ 284,694	\$ (37,156)	-11.54%	\$ (37,112)	-11.53%
Fuel (67%)	\$ 44,912	\$ 42,599	\$ 41,020	\$ 30,642	\$ (11,957)	-28.07%	\$ (10,378)	-25.30%
Field trips	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Sports	\$ 5,684	\$ 6,708	\$ 6,708	\$ 6,708	\$ -	0.00%	\$ -	0.00%
Project O	\$ 441	\$ 580	\$ 481	\$ 580	\$ -	0.00%	\$ 99	20.58%
<b>Total for Object</b>	<b>\$ 357,176</b>	<b>\$ 371,737</b>	<b>\$ 370,015</b>	<b>\$ 322,624</b>	<b>\$ (49,113)</b>	<b>-13.21%</b>	<b>\$ (47,391)</b>	<b>-12.81%</b>
<b>MAINTENANCE- SUPPLIES</b>								
Custodial	\$ 33,168	\$ 35,020	\$ 35,020	\$ 35,020	\$ -	0.00%	\$ -	0.00%
Uniforms	\$ 881	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 34,049</b>	<b>\$ 35,020</b>	<b>\$ 35,020</b>	<b>\$ 35,020</b>	<b>\$ -</b>	<b>0.00%</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).

Assessments: Includes expenses for Wilson and Brigance testing.

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

Consumable Workbooks: Replacement of consumable workbooks for all content areas. New curriculum purchased over the last year requires workbooks not used before. This has caused an increase in the line item.

### 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, Math Olympiads, Great East Festival Band Competition, and other misc. school functions.

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

Field Trips/Admissions: Field trips will not be funded by the Salem Board of Education for SY2015-2016.

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.

Educational Media: Non-computer, electronic equipment used for instructional purposes.

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: There are no plans to purchase computers with BOE funds in 2015-2016.

Instructional Equipment: Equipment that is used for instruction.

Non-Instructional Equipment: Various non-instructional items.

Band Instruments: Item included a piccolo, rhythm and melodic instruments.

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<b>INSTRUCTIONAL SUPPLIES</b>								
General Supplies (Classrooms)	\$ 13,899	\$ 15,000	\$ 14,735	\$ 14,250	\$ (750)	-5.00%	\$ (485)	-3.29%
Office Supplies (School)	\$ 2,806	\$ 2,900	\$ 2,900	\$ 3,000	\$ 100	3.45%	\$ 100	3.45%
Copier supplies	\$ 5,941	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.00%	\$ -	0.00%
Computer/Multimedia Supplies	\$ 19,379	\$ 12,066	\$ 11,736	\$ 12,066	\$ -	0.00%	\$ 330	2.81%
Software/Licenses	\$ 4,252	\$ 8,466	\$ 6,470	\$ 8,533	\$ 67	0.79%	\$ 2,063	31.89%
Academic Areas (K-4)	\$ 2,175	\$ 6,227	\$ 6,378	\$ 4,342	\$ (1,885)	-30.27%	\$ (2,036)	-31.92%
Social Studies (5-8)	\$ 764	\$ 529	\$ 604	\$ 767	\$ 238	44.99%	\$ 163	26.99%
Physical Ed. (5-8)	\$ 844	\$ 1,538	\$ 1,538	\$ 2,419	\$ 881	57.28%	\$ 881	57.28%
Physical Ed. (K-4)	\$ -	\$ -	\$ -	\$ 969	\$ 969	100.00%	\$ 969	100.00%
Music/Band/Chorus (K-4)	\$ 2,331	\$ 900	\$ 914	\$ 2,200	\$ 1,300	144.44%	\$ 1,286	140.70%
Music/Band/Chorus (5-8)	\$ 274	\$ 2,600	\$ 2,586	\$ 1,700	\$ (900)	-34.62%	\$ (886)	-34.26%
Foreign Languages (2-8)	\$ 1,585	\$ 950	\$ 950	\$ -	\$ (950)	-100.00%	\$ (950)	-100.00%
Art (K-4)	\$ 193	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%	\$ -	0.00%
Art (5-8)	\$ 693	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%	\$ -	0.00%
Assessments	\$ 176	\$ 1,550	\$ 1,550	\$ 1,930	\$ 380	24.52%	\$ 380	24.52%
Reading/Language Arts (5-8)	\$ 84	\$ 500	\$ 500	\$ 800	\$ 300	60.00%	\$ 300	60.00%
Math (5-8)	\$ 549	\$ -	\$ -	\$ 422	\$ 422	100.00%	\$ 422	100.00%
Science (5-8)	\$ 4,756	\$ 1,066	\$ 2,130	\$ 1,880	\$ 814	76.36%	\$ (250)	-11.74%
Health & Guidance (K-8)	\$ -	\$ 1,200	\$ 1,200	\$ 1,345	\$ 145	12.08%	\$ 145	12.08%
Textbooks (K-8)	\$ 29,050	\$ 7,885	\$ 7,885	\$ 4,000	\$ (3,885)	-49.27%	\$ (3,885)	-49.27%
Consumable Textbooks	\$ 15,928	\$ 19,658	\$ 19,456	\$ 30,347	\$ 10,689	54.37%	\$ 10,891	55.98%
<b>Total for Object</b>	<b>\$ 105,679</b>	<b>\$ 95,535</b>	<b>\$ 94,032</b>	<b>\$ 103,470</b>	<b>\$ 7,935</b>	<b>8.31%</b>	<b>\$ 9,438</b>	<b>10.04%</b>
<b>SUPPORT PROGRAMS</b>								
Project Oceanology	\$ 6,248	\$ 6,435	\$ 6,578	\$ 6,775	\$ 340	5.28%	\$ 197	2.99%
Playground/recess	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%	\$ -	0.00%
School Activities	\$ 2,563	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	0.00%	\$ -	0.00%
Health Office Supplies	\$ 1,230	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%	\$ -	0.00%
Field trip admissions	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Athletics- equip/refs.	\$ 4,679	\$ 5,500	\$ 5,500	\$ 5,857	\$ 357	6.49%	\$ 357	6.49%
<b>Total for Object</b>	<b>\$ 14,720</b>	<b>\$ 20,335</b>	<b>\$ 20,478</b>	<b>\$ 21,032</b>	<b>\$ 697</b>	<b>3.43%</b>	<b>\$ 554</b>	<b>2.71%</b>
<b>LIBRARY/MEDIA</b>								
Books	\$ -	\$ 5,870	\$ 5,870	\$ 6,000	\$ 130	2.21%	\$ 130	2.21%
Education Media	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Periodicals/Subscriptions	\$ 786	\$ 1,700	\$ 1,700	\$ 995	\$ (705)	-41.47%	\$ (705)	-41.47%
Supplies	\$ 2,059	\$ 2,450	\$ 2,450	\$ 2,490	\$ 40	1.63%	\$ 40	1.63%
Software Licenses/Operating Systems	\$ 3,009	\$ 3,561	\$ 3,561	\$ 3,114	\$ (447)	-12.55%	\$ (447)	-12.55%
<b>Total for Object</b>	<b>\$ 5,854</b>	<b>\$ 13,581</b>	<b>\$ 13,581</b>	<b>\$ 12,599</b>	<b>\$ (982)</b>	<b>-7.23%</b>	<b>\$ (982)</b>	<b>-7.23%</b>
<b>EQUIPMENT-NEW AND REPLACE</b>								
Computers	\$ 45,267	\$ 5,450	\$ 6,936	\$ -	\$ (5,450)	-100.00%	\$ (6,936)	-100.00%
Instructional Equipment	\$ 868	\$ 858	\$ 899	\$ 1,500	\$ 642	74.83%	\$ 601	66.85%
Noninstructional equipment	\$ 6,608	\$ 445	\$ 404	\$ 1,500	\$ 1,055	237.08%	\$ 1,096	271.29%
Maintenance Equipment-Replace	\$ 308	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Band Instruments	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	100.00%	\$ 1,800	100.00%
<b>Total for Object</b>	<b>\$ 53,051</b>	<b>\$ 6,753</b>	<b>\$ 8,239</b>	<b>\$ 4,800</b>	<b>\$ (1,953)</b>	<b>-28.92%</b>	<b>\$ (3,439)</b>	<b>-41.74%</b>
<b>Total for Salem School (Pre-K - Grade 8)</b>	<b>\$ 5,513,774</b>	<b>\$ 5,459,508</b>	<b>\$ 5,464,085</b>	<b>\$ 5,585,715</b>	<b>\$ 126,207</b>	<b>2.31%</b>	<b>\$ 121,630</b>	<b>2.23%</b>



## School Budget Expenditures: Salem School District Central Office

### SALEM SCHOOL DISTRICT CENTRAL OFFICE

#### SALARIES

District Administration: District administration includes a 0.6 FTE Superintendent, Director of Student Services and Business Manager. Salaries are \$68,693, \$120,535 and \$88,058 for 2015-2016.

Support Staff: Increases are based upon employment contracts approved by the Board of Education. Support staff includes the Superintendent's Executive Assistant and an Administrative Assistant. The decrease reflects the elimination of the network technician in 2014-2015. This position is contracted and shows in District level contracts.

#### BENEFITS

Health Insurance: The medical increase is 12% and dental is 6%. 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 will not increase in 2015-2016. Coverage is based on employment contracts.

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

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

Unemployment Compensation: Based on expected claims.

Workers' Compensation: Total premiums will remain at the 2014-2015 amount.

Travel Expenses: Covers mileage reimbursement for district employees attending out-of-district meetings. Also includes allowance per Superintendent's contract.

#### SERVICES PURCHASED

Audits: Annual audit services.

Legal Fees: Annual legal fees. Increase reflects negotiations of certified and non-certified contract expiring 6/30/16.

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 contracted service for network technician previously in support staff.

Building and Liability Insurances: Property and liability policies.

Advertising: Includes classified ads for job postings, etc.

Printing: Central office printing items such as checks, letterhead 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 Development (ASD), etc. Dues and fees for the district are included. Amounts reflect no increase for 2015-2016.

#### 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. Increase reflects a 3% increase in total tuition along with a reduction in the state grant that offsets some of the expense.

#### SUPPLIES

Postage: District level mailings, which include surveys and communication with parents/community. Amount reflects 5% increase.

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).

	Expended 2013-2014	Budget Approved 2014- 2015	Budget Adjusted 2014-2015	Budget Proposed 2015-2016	\$ Difference Approved 15-16 vs 14-15	% Difference Approved 15-16 vs 14-15	\$ Difference Adjusted 15-16 vs 14-15	% Difference Adjusted 15-16 vs 14-15
<b>SALEM SCHOOL DISTRICT CENTRAL OFFICE</b>								
<b>SALARIES</b>								
District Administration	\$ 260,029	\$ 269,864	\$ 269,864	\$ 277,286	\$ 7,422	2.75%	\$ 7,422	2.75%
Superintendent Search	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Support Staff	\$ 99,130	\$ 141,554	\$ 101,554	\$ 104,049	\$ (37,505)	-26.50%	\$ 2,495	2.46%
<b>Total for Object</b>	<b>\$ 359,159</b>	<b>\$ 411,418</b>	<b>\$ 371,418</b>	<b>\$ 381,335</b>	<b>\$ (30,083)</b>	<b>-7.31%</b>	<b>\$ 9,917</b>	<b>2.67%</b>
<b>BENEFITS</b>								
Health Ins. (4.6 employees)	\$ 98,573	\$ 126,052	\$ 108,425	\$ 116,202	\$ (9,850)	-7.81%	\$ 7,777	7.17%
Life Ins.	\$ 1,548	\$ 1,596	\$ 1,690	\$ 1,690	\$ 94	5.89%	\$ -	0.00%
Disability/Annuity/Stipend (3 employees)	\$ 31,000	\$ 30,780	\$ 30,780	\$ 32,272	\$ 1,492	4.85%	\$ 1,492	4.85%
Soc. Sec.	\$ 10,722	\$ 14,090	\$ 14,090	\$ 11,911	\$ (2,179)	-15.46%	\$ (2,179)	-15.46%
Medicare	\$ 4,935	\$ 5,965	\$ 5,965	\$ 5,530	\$ (435)	-7.29%	\$ (435)	-7.29%
Unemployment comp. (district-wide expense)	\$ 26,494	\$ 5,000	\$ 12,135	\$ 5,000	\$ -	0.00%	\$ (7,135)	-58.80%
Worker's Comp. (district-wide expense)	\$ 33,758	\$ 33,764	\$ 33,764	\$ 33,764	\$ -	0.00%	\$ -	0.00%
Travel Expenses (district-wide expense)	\$ 3,811	\$ 2,900	\$ 2,900	\$ 2,900	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 210,841</b>	<b>\$ 220,147</b>	<b>\$ 209,749</b>	<b>\$ 209,269</b>	<b>\$ (10,878)</b>	<b>-4.94%</b>	<b>\$ (480)</b>	<b>-0.23%</b>
<b>SERVICES PURCHASED</b>								
Audits	\$ 9,650	\$ 9,940	\$ 9,940	\$ 9,940	\$ -	0.00%	\$ -	0.00%
Legal Fees	\$ 27,079	\$ 15,000	\$ 15,000	\$ 35,000	\$ 20,000	133.33%	\$ 20,000	133.33%
Payroll	\$ 12,222	\$ 12,750	\$ 12,750	\$ 12,750	\$ -	0.00%	\$ -	0.00%
District Level Contracts	\$ 144,025	\$ 98,384	\$ 143,108	\$ 120,988	\$ 22,604	22.98%	\$ (22,120)	-15.46%
Building Insurance	\$ 17,472	\$ 17,508	\$ 17,508	\$ 17,600	\$ 92	0.53%	\$ 92	0.53%
Liability Insurance	\$ 19,279	\$ 19,279	\$ 19,321	\$ 19,371	\$ 92	0.48%	\$ 50	0.26%
Advertising	\$ 1,734	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%	\$ -	0.00%
Printing	\$ 253	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%	\$ -	0.00%
CABE	\$ 4,274	\$ 2,993	\$ 3,355	\$ 3,415	\$ 422	14.10%	\$ 60	1.79%
Prof. Dues and Fees - Central	\$ 6,248	\$ 6,736	\$ 6,736	\$ 6,736	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 242,236</b>	<b>\$ 187,690</b>	<b>\$ 232,818</b>	<b>\$ 230,900</b>	<b>\$ 43,210</b>	<b>23.02%</b>	<b>\$ (1,918)</b>	<b>-0.82%</b>
<b>TUITION</b>								
Adult Education	\$ 8,926	\$ 9,336	\$ 9,336	\$ 10,052	\$ 716	7.67%	\$ 716	7.67%
<b>Total for Object</b>	<b>\$ 8,926</b>	<b>\$ 9,336</b>	<b>\$ 9,336</b>	<b>\$ 10,052</b>	<b>\$ 716</b>	<b>7.67%</b>	<b>\$ 716</b>	<b>7.67%</b>
<b>SUPPLIES</b>								
Postage	\$ 1,514	\$ 1,600	\$ 1,600	\$ 1,680	\$ 80	5.00%	\$ 80	5.00%
Board of Education	\$ 833	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%	\$ -	0.00%
Central Office	\$ 2,409	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%	\$ -	0.00%
Software/Licenses	\$ 31,685	\$ 30,660	\$ 30,660	\$ 27,207	\$ (3,453)	-11.26%	\$ (3,453)	-11.26%
<b>Total for Object</b>	<b>\$ 36,441</b>	<b>\$ 37,260</b>	<b>\$ 37,260</b>	<b>\$ 33,887</b>	<b>\$ (3,373)</b>	<b>-9.05%</b>	<b>\$ (3,373)</b>	<b>-9.05%</b>
<b>Total District Costs</b>	<b>\$ 857,603</b>	<b>\$ 865,851</b>	<b>\$ 860,581</b>	<b>\$ 865,443</b>	<b>\$ (408)</b>	<b>-0.05%</b>	<b>\$ 4,862</b>	<b>0.56%</b>

## ***School Budget Expenditures: East Lyme High School Programs***

### **EAST LYME HIGH SCHOOL PROGRAMS**

#### **TUITION**

Regular Education and Special Education: East Lyme High School tuition rates for 2015-2016 have been estimated at \$12,129.07 for regular education, \$26,278.78 for special education. The anticipated regular education enrollment at East Lyme High School of Salem students for 2015-2016 is 194, and special education enrollment for known students, is anticipated to be 31 students. This is a decrease of 13 regular education students from the 2014-2015 budget and an increase of 12 special education students over the 2014-2015 budget.

Reconciliation: The adjusted amount of actual 2013-2014 East Lyme High School costs based on the reconciliation process as outlined in the Cooperative Agreement.

#### **TRANSPORTATION**

Late Bus: Provided 4 days per week, allowing high school students to participate in after school activities and sports.

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

% Bus Transportation and % Fuel Costs: Bus decrease reflects contract with new company. Of this expense, 33% of the costs are allocated to East Lyme High School. Fuel costs have been estimated at \$2.45/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.

	Expended 2013-2014	Budget Approved 2014- 2015	Budget Adjusted 2014-2015	Budget Proposed 2015-2016	\$ Difference Approved 15-16 vs 14-15	% Difference Approved 15-16 vs 14-15	\$ Difference Adjusted 15-16 vs 14-15	% Difference Adjusted 15-16 vs 14-15
<b>EAST LYME HIGH SCHOOL PROGRAM</b>								
<b>TUITION</b>								
Regular Education [194]	\$ 2,374,970	\$ 2,360,632	\$ 2,337,820	\$ 2,353,040	\$ (7,592)	-0.32%	\$ 15,220	0.65%
Special Education [31]	\$ 340,932	\$ 469,305	\$ 609,618	\$ 814,642	\$ 345,337	73.58%	\$ 205,024	33.63%
Reconciliation	\$ 160,755	\$ 70,293	\$ 70,293	\$ 25,762	\$ (44,531)	-63.35%	\$ (44,531)	-63.35%
<b>Total for Object</b>	<b>\$ 2,876,657</b>	<b>\$ 2,900,230</b>	<b>\$ 3,017,731</b>	<b>\$ 3,193,444</b>	<b>\$ 293,214</b>	<b>10.11%</b>	<b>\$ 175,713</b>	<b>5.82%</b>
<b>TRANSPORTATION</b>								
Late Bus	\$ 8,975	\$ 9,375	\$ 9,375	\$ 9,581	\$ 206	2.20%	\$ 206	2.20%
Special Education/Alt. Education	\$ 3,633	\$ -	\$ 5,160	\$ -	\$ -	0.00%	\$ (5,160)	-100.00%
% Bus Transportation (33%)	\$ 135,750	\$ 133,593	\$ 133,593	\$ 126,727	\$ (6,866)	-5.14%	\$ (6,866)	-5.14%
% fuel (33%)	\$ 21,970	\$ 20,981	\$ 19,660	\$ 15,092	\$ (5,889)	-28.07%	\$ (4,568)	-23.23%
<b>Total for Object</b>	<b>\$ 170,328</b>	<b>\$ 163,949</b>	<b>\$ 167,788</b>	<b>\$ 151,400</b>	<b>\$ (12,549)</b>	<b>-7.65%</b>	<b>\$ (16,388)</b>	<b>-9.77%</b>
<b>SPECIAL EDUCATION SERVICES</b>								
Extended Program - H.S. - ELHS (1)	\$ 38,252	\$ 3,972	\$ 3,972	\$ 600	\$ (3,372)	-84.89%	\$ (3,372)	-84.89%
Special Education Services	\$ 3,877	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ 42,129</b>	<b>\$ 3,972</b>	<b>\$ 3,972</b>	<b>\$ 600</b>	<b>\$ (3,372)</b>	<b>-84.89%</b>	<b>\$ (3,372)</b>	<b>-84.89%</b>
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<b>Total for Object</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total for East Lyme High School Expenses</b>	<b>\$ 3,089,114</b>	<b>\$ 3,068,151</b>	<b>\$ 3,189,491</b>	<b>\$ 3,345,444</b>	<b>\$ 277,293</b>	<b>9.04%</b>	<b>\$ 155,953</b>	<b>4.89%</b>

## 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, Three Rivers Middle College High School, and Winthrop Magnet School.

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

SPED Placements (Pre-K – Grade 12+): Tuition costs are for 10 out of district placements for known students for a defined 10-month school year. \$309,299 in anticipated special education excess cost revenue has been used to offset these expenses. The budget calculation for the line item is total tuition - \$808,866 less Special education excess cost est. - \$309,299 equals line item budget \$499,567.

Extended Programs: Costs are for those special education students 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 2015-2016 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 2015-2016.

#### 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.

	Expended 2013-2014	Budget Approved 2014- 2015	Budget Adjusted 2014-2015	Budget Proposed 2015-2016	\$ Difference Approved 15-16 vs 14-15	% Difference Approved 15-16 vs 14-15	\$ Difference Adjusted 15-16 vs 14-15	% Difference Adjusted 15-16 vs 14-15
<b>OUT of DISTRICT SERVICES</b>								
<b>TUITION</b>								
Magnet School (K-12) [14]	\$ 32,464	\$ 33,544	\$ 36,350	\$ 40,516	\$ 6,972	20.78%	\$ 4,166	11.46%
Leb. VoAg (9-12) [1]	\$ 15,659	\$ 7,992	\$ 7,200	\$ 7,992	\$ -	0.00%	\$ 792	11.00%
SPED Placements (Prek-12) [10]	\$ 434,352	\$ 588,538	\$ 493,395	\$ 499,567	\$ (88,971)	-15.12%	\$ 6,172	1.25%
Extended Programs [8]	\$ 35,052	\$ 50,217	\$ 50,217	\$ 80,993	\$ 30,776	61.29%	\$ 30,776	61.29%
<b>Total for Object</b>	<b>\$ 517,527</b>	<b>\$ 680,291</b>	<b>\$ 587,162</b>	<b>\$ 629,068</b>	<b>\$ (51,223)</b>	<b>-7.53%</b>	<b>\$ 41,906</b>	<b>7.14%</b>
<b>TRANSPORTATION</b>								
Magnet School (K-12)	\$ 4,500	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Vocational Schools (9-12)	\$ 47,860	\$ 73,050	\$ 73,050	\$ 60,803	\$ (12,247)	-16.77%	\$ (12,247)	-16.77%
Special Education [K-13]	\$ 257,578	\$ 289,609	\$ 262,091	\$ 280,095	\$ (9,514)	-3.29%	\$ 18,004	6.87%
<b>Total for Object</b>	<b>\$ 309,938</b>	<b>\$ 362,659</b>	<b>\$ 335,141</b>	<b>\$ 340,898</b>	<b>\$ (21,761)</b>	<b>-6.00%</b>	<b>\$ 5,757</b>	<b>1.72%</b>
<b>SPECIAL EDUCATION SERVICES</b>	<b>\$ 6,312</b>	<b>\$ 63,540</b>	<b>\$ 63,540</b>	<b>\$ 22,634</b>	<b>\$ (40,906)</b>	<b>-64.38%</b>	<b>\$ (40,906)</b>	<b>-64.38%</b>
<b>Total for Object</b>	<b>\$ 6,312</b>	<b>\$ 63,540</b>	<b>\$ 63,540</b>	<b>\$ 22,634</b>	<b>\$ (40,906)</b>	<b>-64.38%</b>	<b>\$ (40,906)</b>	<b>-64.38%</b>
<b>Total for Out of District Services</b>	<b>\$ 833,777</b>	<b>\$ 1,106,490</b>	<b>\$ 985,843</b>	<b>\$ 992,600</b>	<b>\$ (113,890)</b>	<b>-10.29%</b>	<b>\$ 6,757</b>	<b>0.69%</b>
<b>Total for All Expenses Outside Salem</b>	<b>\$ 3,922,891</b>	<b>\$ 4,174,641</b>	<b>\$ 4,175,334</b>	<b>\$ 4,338,044</b>	<b>\$ 163,403</b>	<b>3.91%</b>	<b>\$ 162,710</b>	<b>3.90%</b>
<b>GRAND TOTAL BOARD OF EDUCATION EXPENSES</b>	<b>\$ 10,294,268</b>	<b>\$ 10,500,000</b>	<b>\$ 10,500,000</b>	<b>\$ 10,789,202</b>	<b>\$ 289,202</b>	<b>2.75%</b>	<b>\$ 289,202</b>	<b>2.75%</b>