

Believe, Achieve, Succeed



**Salem School
District**

*Board of Education
Proposed Budget: SY2014-2015*

BOE Approved: February 10, 2014

SALEM SCHOOL DISTRICT

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

Superintendent's Budget Proposal 2014-2015

	<u>Expended 2011-2012</u>	<u>Expended 2012-2013</u>	<u>Budget Approved 2013-2014</u>	<u>Budget Proposed 2014-2015</u>	<u>\$ Difference 14-15 vs 13-14</u>	<u>% Difference 14-15 vs 13-14</u>
Total for Salem School (Pre-K through Grade 8)	\$5,527,082	\$5,528,127	\$5,548,670	\$5,645,849	\$97,179	1.75%
Total for Salem School District Central Office	\$772,464	\$787,318	\$892,956	\$972,049	\$79,093	8.86%
Total for East Lyme High School Program	\$3,131,136	\$3,155,120	\$3,219,719	\$3,068,151	-\$151,568	-4.71%
Total for Out of District Services	\$438,482	\$647,690	\$690,623	\$1,123,482	\$432,859	62.68%
Grand Total	\$9,869,164	\$10,118,255	\$10,351,968	\$10,809,531	\$457,563	4.42%

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

SALEM SCHOOL (Pre-K through Grade 8)

SALARIES AND WAGES

School Administration: Salaries are based on employment contracts approved by the Board of Education. Category includes the Principal and Director of Student Achievement.

Teachers: Includes Regular Education and Special Education teachers. Assumes 37.7 FTE.

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

Substitutes: This amount is based upon projected needs for SY2014-2015. Currently, substitute pay is \$70.00 per day. This will include cost of interns for SY2014-2015.

Tutors/Aides: This includes funding for tutors and instructional aides paid by Board of Education funds. Out of the 17.0 FTE planned, 10.6 FTE will be paid using Board of Education funds, while the balance will be supported through grant funding. Increase reflects less grant funding available for SY2014-2015. SY2013-2014 there were 15.7 FTE.

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. Decrease reflects school nurse who is now supplied by contract with Ready Nurse and is included in District contracts.

BENEFITS

Health Insurance: Medical and dental insurance premiums are based on the 7/1/14 renewal. Medical increase is 11% and dental is 6%. Premium shares are based on negotiated contracts. Reduction reflects FTE decrease.

Disability/Annuity/Ph.D. Stipend: This is the early retirement incentive 3 @ \$20,000.

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. Increase reflects 3-year asbestos inspection due December 2014.

Postage: Items that need to be mailed such as CMT scores, special education and 504 notifications, requirements of No Child Left Behind Act, and communication with parents are included.

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

Software/Licenses: Student management and health management software licenses. Increase reflects customized report cards.

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. Increase reflects new services – BCBA and a social worker.

Extended Programs (Summer): Salem students may require extended day/yearly programs to avoid regression and sustain progress.

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.

New Curriculum/Textbooks: This provides for the anticipated purchase of a new Math program for grades 6-8, new Science program for Grades 6-8, as well as for PE, Health and new Spanish textbooks.

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 2011-2012	Expended 2012-2013	Budget Approved 2013-2014	Budget Proposed 2014-2015	\$ Difference 14-15 vs 13-14	% Difference 14-15 vs 13-14
SALEM SCHOOL (Pre-K through Grade 8)						
SALARIES AND WAGES						
School Administration	\$ 216,797	\$ 215,845	\$ 226,118	\$ 234,618	\$ 8,500	3.76%
Teachers - Reg. Education	\$ 2,653,873	\$ 2,435,296	\$ 2,310,844	\$ 2,109,013	\$ (201,831)	-8.73%
Teachers - SPED Education		\$ 393,241	\$ 417,047	\$ 482,439	\$ 65,392	15.68%
Stipends	\$ 30,659	\$ 30,075	\$ 36,429	\$ 37,321	\$ 892	2.45%
Substitutes	\$ 163,659	\$ 112,614	\$ 50,324	\$ 50,324	\$ -	0.00%
Tutors/Aides		\$ 120,128	\$ 185,193	\$ 226,843	\$ 41,650	22.49%
Custodians		\$ 221,091	\$ 232,771	\$ 246,504	\$ 13,733	5.90%
Other Non-Certified Union & Non-Union Staff	\$ 451,149	\$ 164,709	\$ 198,549	\$ 143,748	\$ (54,801)	-27.60%
Total for Object	\$ 3,516,137	\$ 3,692,999	\$ 3,657,275	\$ 3,530,810	\$ (126,465)	-3.46%
BENEFITS (65.8 employees)						
Health Ins.	\$ 452,221	\$ 420,534	\$ 471,231	\$ 440,347	\$ (30,884)	-6.55%
Life Ins.	\$ 6,438	\$ 6,851	\$ 6,324	\$ 6,180	\$ (144)	-2.28%
Disability/Annuity/PhD Stipend	\$ -	\$ 1,000	\$ -	\$ 60,000	\$ 60,000	100.00%
Soc. Sec.	\$ 44,194	\$ 48,696	\$ 52,051	\$ 50,540	\$ (1,511)	-2.90%
Medicare	\$ 45,862	\$ 49,242	\$ 50,547	\$ 49,666	\$ (881)	-1.74%
Travel Expenses - School	\$ -	\$ 1,243	\$ 500	\$ 500	\$ -	0.00%
Total for Object	\$ 548,715	\$ 527,566	\$ 580,653	\$ 607,233	\$ 26,580	4.58%
SERVICES PURCHASED						
Printing - School	\$ 2,615	\$ 773	\$ 1,000	\$ 1,000	\$ -	0.00%
Health & Safety Inspections	\$ 10,477	\$ 10,601	\$ 8,714	\$ 10,364	\$ 1,650	18.94%
Postage	\$ 1,944	\$ 989	\$ 2,000	\$ 2,140	\$ 140	7.00%
Prof. Fees - School	\$ 1,672	\$ 1,223	\$ 2,453	\$ 2,154	\$ (299)	-12.19%
Software/Licenses	\$ 6,897	\$ 11,115	\$ 12,332	\$ 14,991	\$ 2,659	21.56%
Learn- Other services	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	0.00%
Total for Object	\$ 24,355	\$ 25,451	\$ 27,249	\$ 31,399	\$ 4,150	15.23%
SPECIAL EDUCATION SERVICES						
SPED consulting/therapy	\$ 106,743	\$ 128,366	\$ 125,377	\$ 253,000	\$ 127,623	101.79%
SPED evaluations	\$ 8,585	\$ 17,070	\$ 7,000	\$ 15,000	\$ 8,000	114.29%
SPED Equip. Maint./Repair	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Extended Programs (Summer) (3)	\$ 53,868	\$ 36,326	\$ 17,258	\$ 4,425	\$ (12,833)	-74.36%
Supplies	\$ 295	\$ 1,827	\$ 2,100	\$ 1,343	\$ (757)	-36.05%
Software/Licenses	\$ 5,051	\$ 1,093	\$ 7,875	\$ 6,264	\$ (1,611)	-20.46%
Equipment	\$ -	\$ 1,201	\$ 600	\$ 600	\$ -	0.00%
SPED transportation (Pre-K-8)	\$ 65,145	\$ 63,199	\$ 60,619	\$ 65,316	\$ 4,697	7.75%
Total for Object	\$ 239,687	\$ 249,082	\$ 220,829	\$ 345,948	\$ 125,119	56.66%
PROGRAM IMPROVEMENTS						
Curriculum review/development Stipends	\$ 4,400	\$ 2,617	\$ 16,350	\$ 16,566	\$ 216	1.32%
New Curriculum/Textbooks	\$ 39,618	\$ 37,372	\$ 10,000	\$ 56,300	\$ 46,300	463.00%
Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Instructional Technology	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100.00%
Total for Object	\$ 44,018	\$ 39,989	\$ 31,350	\$ 72,866	\$ 41,516	132.43%

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 2014-2015 these funds will be used for staff training in identified areas of need as indicated by school and district goals.

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

UTILITIES

Electricity: The 2014-2015 rate reflects a savings over 2013-2014 due to anticipated rates.

Trash Removal: Includes funding for regular trash pick-ups for 2014-2015.

Telephone: Spending is estimated at a 3% increase over actual spend for 2013-2014.

Heating Fuel: Amount budgeted is consistent with the level of use, which is approximately 35,000 gallons, at an estimated price of \$3.40/gal. The Board of Education is a member of a municipal consortium that bids annually on the price of heating oil.

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.

REPAIRS

General Repairs: Money budgeted for unanticipated repairs.

Building Repairs: Money budgeted for specific repairs. Such as floor refinishing and a new air handler. Also, interior door replacement and replacement of the clock/speaker system.

Maintenance Equipment: Repairs of maintenance equipment.

INSTRUCTIONAL REPAIRS

Audio/Video (AV) Equipment, Computers (Parts) and Band Instruments: Repairs of instructional equipment.

TRANSPORTATION

Bus Transportation: Transportation is provided to Salem School students using 9 buses. Rate increases are estimated to be 3%. 71% of the annual contract is budgeted for K through Grade 8 transportation, while the remaining 29% appears under East Lyme High School (ELHS) in transportation.

Fuel: Diesel fuel is bid on a competitive basis as part of a consortium with other municipalities. The amount budgeted reflects a price of \$3.40/gallon. This line reflects 67% of the fuel; the remaining 33% appear under East Lyme High School (ELHS).

Field Trips: Transportation for field trips will not be funded by the Salem Board of Education for 2014- 2015.

Sports: Transportation is provided to all away games and meets for 2014-2015.

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.

	Expended 2011-2012	Expended 2012-2013	Budget Approved 2013-2014	Budget Proposed 2014-2015	\$ Difference 14-15 vs 13-14	% Difference 14-15 vs 13-14
STAFF DEVELOPMENT						
Course reimbursement	\$ 6,240	\$ 6,025	\$ 8,700	\$ 6,000	\$ (2,700)	-31.03%
Professional Development	\$ 11,774	\$ 10,495	\$ 14,500	\$ 11,500	\$ (3,000)	-20.69%
Professional Library	\$ 455	\$ 115	\$ 800	\$ 800	\$ -	0.00%
Total for Object	\$ 18,469	\$ 16,635	\$ 24,000	\$ 18,300	\$ (5,700)	-23.75%
UTILITIES						
Electricity	\$ 111,892	\$ 100,770	\$ 114,429	\$ 109,429	\$ (5,000)	-4.37%
Trash Removal	\$ 8,373	\$ 7,751	\$ 8,828	\$ 8,828	\$ -	0.00%
Telephone	\$ 3,675	\$ 3,663	\$ 3,225	\$ 3,770	\$ 545	16.90%
Heating Fuel	\$ 105,976	\$ 182,469	\$ 119,000	\$ 119,000	\$ -	0.00%
Total for Object	\$ 229,916	\$ 294,653	\$ 245,482	\$ 241,027	\$ (4,455)	-1.81%
BUILDING MAINTENANCE						
Plumber	\$ 7,118	\$ 6,220	\$ 6,000	\$ 6,000	\$ -	0.00%
Boiler/Cooling Systems	\$ 3,665	\$ 7,904	\$ 10,000	\$ 10,000	\$ -	0.00%
Electrician	\$ 1,994	\$ 6,690	\$ 6,000	\$ 6,000	\$ -	0.00%
Septic cleaning	\$ 4,410	\$ 4,250	\$ 4,500	\$ 4,500	\$ -	0.00%
Grounds maintenance	\$ 2,124	\$ 21,716	\$ 21,543	\$ 24,400	\$ 2,857	13.26%
Service Contracts	\$ 54,983	\$ 57,542	\$ 64,840	\$ 67,662	\$ 2,822	4.35%
Total for Object	\$ 74,294	\$ 104,322	\$ 112,883	\$ 118,562	\$ 5,679	5.03%
REPAIRS						
General repairs	\$ 14,239	\$ 15,365	\$ 12,225	\$ 12,500	\$ 275	2.25%
Building Repairs	\$ 145,148	\$ 46,266	\$ 60,700	\$ 70,620	\$ 9,920	16.34%
Maintenance equip.	\$ 3,726	\$ 2,405	\$ 4,000	\$ 4,000	\$ -	0.00%
Total for Object	\$ 163,113	\$ 64,036	\$ 76,925	\$ 87,120	\$ 10,195	13.25%
INSTRUCTIONAL REPAIRS						
Computers (parts)	\$ 777	\$ 5,325	\$ 4,400	\$ 4,400	\$ -	0.00%
Band instruments	\$ 655	\$ 376	\$ 1,000	\$ 1,000	\$ -	0.00%
Telephone Repairs	\$ 1,115	\$ 495	\$ 500	\$ 646	\$ 146	29.20%
Total for Object	\$ 2,547	\$ 6,196	\$ 5,900	\$ 6,046	\$ 146	2.47%
TRANSPORTATION						
Bus Transportation (71%)	\$ 239,869	\$ 247,198	\$ 312,492	\$ 321,850	\$ 9,358	2.99%
Fuel (67%)	\$ 37,695	\$ 37,918	\$ 41,507	\$ 42,599	\$ 1,092	2.63%
Field trips	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Sports	\$ 6,014	\$ 6,247	\$ 6,500	\$ 6,708	\$ 208	3.20%
Project O	\$ 296	\$ 613	\$ 700	\$ 580	\$ (120)	-17.14%
Total for Object	\$ 283,874	\$ 291,976	\$ 361,199	\$ 371,737	\$ 10,538	2.92%
MAINTENANCE- SUPPLIES						
Custodial	\$ 31,057	\$ 33,231	\$ 34,000	\$ 35,020	\$ 1,020	3.00%
Uniforms	\$ 2,428	\$ 803	\$ 1,500	\$ 1,500	\$ -	0.00%
Total for Object	\$ 33,485	\$ 34,034	\$ 35,500	\$ 36,520	\$ 1,020	2.87%

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 DRP testing.

Textbooks (K – Grade 8): Replacement of books for all content areas. Increase is for the purchase of vocabulary readers in Grades K-6.

Consumable Workbooks: Replacement of consumable workbooks for all content areas.

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 SY2014-2015.

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: This item includes funding for 5 desktops for the office, printers and chromebooks.

Instructional Equipment: Equipment that is used for instruction such as desks and calculators. Increase is for desks and chairs for Grade 5.

Non-Instructional Equipment: Various non-instructional items. Item includes bulletin boards for the newly renovated wing.

	Expended 2011-2012	Expended 2012-2013	Budget Approved 2013-2014	Budget Proposed 2014-2015	\$ Difference 14-15 vs 13-14	% Difference 14-15 vs 13-14
INSTRUCTIONAL SUPPLIES						
General Supplies (Classrooms)	\$ 16,421	\$ 13,410	\$ 16,500	\$ 15,000	\$ (1,500)	-9.09%
Office Supplies (School)	\$ 3,309	\$ 1,947	\$ 4,000	\$ 4,000	\$ -	0.00%
Copier supplies	\$ 6,644	\$ 4,723	\$ 11,500	\$ 11,500	\$ -	0.00%
Computer/Multimedia Supplies	\$ 16,927	\$ 11,410	\$ 14,000	\$ 14,000	\$ -	0.00%
Software/Licenses	\$ 3,393	\$ 2,414	\$ 9,278	\$ 8,466	\$ (812)	-8.75%
Academic Areas (K-4)	\$ 7,650	\$ 3,767	\$ 8,125	\$ 6,227	\$ (1,898)	-23.36%
Social Studies (5-8)	\$ 945	\$ -	\$ -	\$ 529	\$ 529	100.00%
Physical Ed. (5-8)	\$ 4,060	\$ -	\$ 1,000	\$ 1,538	\$ 538	53.80%
Physical Ed. (K-4)	\$ 731	\$ 390	\$ 1,200	\$ -	\$ (1,200)	-100.00%
Music/Band/Chorus (K-4)	\$ 2,886	\$ 1,541	\$ 3,200	\$ 900	\$ (2,300)	-71.88%
Music/Band/Chorus (5-8)	\$ 2,974	\$ 619	\$ 3,000	\$ 2,600	\$ (400)	-13.33%
Foreign Languages (2-8)	\$ 711	\$ 450	\$ 950	\$ 950	\$ -	0.00%
Art (K-4)	\$ 2,916	\$ 1,888	\$ 4,500	\$ 3,000	\$ (1,500)	-33.33%
Art (5-8)	\$ 3,970	\$ 2,617	\$ 4,500	\$ 3,000	\$ (1,500)	-33.33%
Assessments	\$ 312	\$ 498	\$ 2,029	\$ 1,550	\$ (479)	-23.61%
Reading/Language Arts (5-8)	\$ 558	\$ 492	\$ 750	\$ 500	\$ (250)	-33.33%
Math (5-8)	\$ 643	\$ 32	\$ 1,400	\$ -	\$ (1,400)	-100.00%
Science (5-8)	\$ 3,344	\$ 3,576	\$ 7,058	\$ 1,066	\$ (5,992)	-84.90%
Health & Guidance (K-8)	\$ 1,877	\$ 874	\$ 2,000	\$ 1,200	\$ (800)	-40.00%
Textbooks (K-8)	\$ 64,239	\$ 7,066	\$ 6,094	\$ 26,534	\$ 20,440	335.41%
Consumable Textbooks	\$ 18,536	\$ 9,370	\$ 20,208	\$ 19,658	\$ (550)	-2.72%
Total for Object	\$ 163,046	\$ 67,084	\$ 121,292	\$ 122,218	\$ 926	0.76%
SUPPORT PROGRAMS						
Project Oceanology	\$ 5,626	\$ 5,931	\$ 6,109	\$ 6,435	\$ 326	5.34%
Playground/recess	\$ 319	\$ -	\$ 200	\$ 200	\$ -	0.00%
School Activities	\$ 6,739	\$ 4,700	\$ 5,000	\$ 5,200	\$ 200	4.00%
Health Office	\$ 3,322	\$ 2,946	\$ 3,000	\$ 3,000	\$ -	0.00%
Field trip admissions	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Athletics- equip/refs.	\$ 4,929	\$ 5,139	\$ 5,000	\$ 5,500	\$ 500	10.00%
Total for Object	\$ 20,935	\$ 18,716	\$ 19,309	\$ 20,335	\$ 1,026	5.31%
LIBRARY/MEDIA						
Books	\$ 8,726	\$ 2,839	\$ 8,780	\$ 8,780	\$ -	0.00%
Education Media	\$ 490	\$ -	\$ 500	\$ 500	\$ -	0.00%
Periodicals/Subscriptions	\$ 1,701	\$ 1,711	\$ 1,700	\$ 1,700	\$ -	0.00%
Supplies	\$ 2,497	\$ 2,160	\$ 2,450	\$ 2,450	\$ -	0.00%
Software Licenses/Operating Systems	\$ 3,458	\$ 3,009	\$ 3,561	\$ 3,561	\$ -	0.00%
Total for Object	\$ 16,872	\$ 9,719	\$ 16,991	\$ 16,991	\$ -	0.00%
EQUIPMENT-NEW AND REPLACE						
Computers	\$ 108,110	\$ 77,562	\$ -	\$ 9,720	\$ 9,720	100.00%
Instructional Equipment	\$ 1,802	\$ 1,903	\$ 2,600	\$ 5,322	\$ 2,722	104.69%
Noninstructional equipment	\$ 26,590	\$ 3,175	\$ 9,233	\$ 3,695	\$ (5,538)	-59.98%
Maintenance Equipment-Replace	\$ 11,117	\$ 3,029	\$ -	\$ -	\$ -	0.00%
Band Instruments	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 147,619	\$ 85,669	\$ 11,833	\$ 18,737	\$ 6,904	58.35%
Total for Salem School (Pre-K - Grade 8)	\$ 5,527,082	\$ 5,528,127	\$ 5,548,670	\$ 5,645,849	\$ 97,179	1.75%

School Budget Expenditures: Salem School District Central Office

SALEM SCHOOL DISTRICT CENTRAL OFFICE

SALARIES

District Administration: Increases are based upon employment contracts approved by the Board of Education. District administration includes a 0.6 FTE Superintendent, Director of Student Services and Business Manager.

Support Staff: Increases are based upon employment contracts approved by the Board of Education. Support staff includes the Superintendent's Executive Assistant, Network Technician and an Administrative Assistant.

BENEFITS

Health Insurance: Medical and dental insurance premiums will increase 11% and 6% respectively. This line item covers the Superintendent, Director of Student Services, Business Manager, Executive Assistant, Network Technician, and Administrative Assistant. Premium shares are based on employment contracts.

Life Insurance: Premiums will remain the same as 2013-2014. Coverage is based on employment contracts.

Disability/Annuity/Stipend: Includes annuity for Superintendent and employees eligible for longevity annuities of \$2,000 based on current employment contracts. Also includes the stipend for the Administrator appointed to fill in for the Superintendent when away.

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 2013-2014 amount.

Travel Expenses: Covers travel costs related to central office work out of district and allowance per Superintendent's contract.

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, technology outsourcing support, school physician fee, and remote monitoring services for our servers. Increase is for contracted school nurse and remote monitoring of laptops.

Building and Liability Insurances: Reflect actual amount paid in 2013-2014. Increase reflects new policy required for in ground oil tanks.

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. This item also includes CABE convention fees for Board of Education members.

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 increases experienced in 2013-2014.

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.

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 antivirus software and a survey tool.

	Expended 2011-2012	Expended 2012-2013	Budget Approved 2013-2014	Budget Proposed 2014-2015	\$ Difference 14-15 vs 13-14	% Difference 14-15 vs 13-14
SALEM SCHOOL DISTRICT CENTRAL OFFICE						
SALARIES						
District Administration	\$ 242,268	\$ 201,472	\$ 254,410	\$ 269,864	\$ 15,454	6.07%
Superintendent Search	\$ 11,530	\$ -	\$ -	\$ -	\$ -	0.00%
Support Staff	\$ 146,096	\$ 141,413	\$ 156,076	\$ 141,554	\$ (14,522)	-9.30%
Total for Object	\$ 399,894	\$ 342,885	\$ 410,486	\$ 411,418	\$ 932	0.23%
BENEFITS						
Health Ins. (5.6 employees)	\$ 65,651	\$ 90,882	\$ 119,610	\$ 126,363	\$ 6,753	5.65%
Life Ins. (5.6 employees)	\$ 819	\$ 1,240	\$ 1,584	\$ 1,596	\$ 12	0.76%
Disability/Annuity/Stipend (4 employees)	\$ 24,000	\$ 27,167	\$ 31,000	\$ 31,780	\$ 780	2.52%
Soc. Sec. (5.6 employees)	\$ 8,994	\$ 10,476	\$ 14,306	\$ 14,090	\$ (216)	-1.51%
Medicare (5.6 employees)	\$ 5,146	\$ 4,800	\$ 5,967	\$ 5,965	\$ (2)	-0.03%
Unemployment comp. (district-wide expense)	\$ 3,006	\$ 25,389	\$ 40,000	\$ 5,000	\$ (35,000)	-87.50%
Worker's Comp. (district-wide expense)	\$ 22,505	\$ 22,505	\$ 32,150	\$ 33,764	\$ 1,614	5.02%
Travel Expenses (district-wide expense)	\$ 1,121	\$ 3,783	\$ 2,900	\$ 2,900	\$ -	0.00%
Total for Object	\$ 131,242	\$ 186,242	\$ 247,517	\$ 221,458	\$ (26,059)	-10.53%
SERVICES PURCHASED						
Audits	\$ 11,685	\$ 9,650	\$ 10,128	\$ 9,940	\$ (188)	-1.86%
Legal Fees	\$ 4,701	\$ 67,887	\$ 15,000	\$ 15,000	\$ -	0.00%
Payroll	\$ 11,711	\$ 12,579	\$ 11,628	\$ 12,750	\$ 1,122	9.65%
District Level Contracts	\$ 74,527	\$ 68,328	\$ 70,595	\$ 175,216	\$ 104,621	148.20%
Building Insurance	\$ 15,679	\$ 15,930	\$ 15,931	\$ 17,508	\$ 1,577	9.90%
Liability Insurance	\$ 18,740	\$ 19,202	\$ 18,250	\$ 19,279	\$ 1,029	5.64%
Advertising	\$ 6,461	\$ 3,630	\$ 7,000	\$ 4,000	\$ (3,000)	-42.86%
Printing	\$ 2,022	\$ 1,157	\$ 1,100	\$ 1,100	\$ -	0.00%
CABE	\$ 5,874	\$ 5,698	\$ 5,996	\$ 6,048	\$ 52	0.87%
Prof. Dues and Fees - Central	\$ 4,906	\$ 5,843	\$ 6,158	\$ 6,736	\$ 578	9.39%
Total for Object	\$ 156,306	\$ 209,904	\$ 161,786	\$ 267,577	\$ 105,791	65.39%
TUITION						
Adult Education	\$ 7,880	\$ 8,526	\$ 8,335	\$ 9,336	\$ 1,001	12.01%
Total for Object	\$ 7,880	\$ 8,526	\$ 8,335	\$ 9,336	\$ 1,001	12.01%
SUPPLIES						
Postage	\$ 1,453	\$ 1,188	\$ 1,500	\$ 1,600	\$ 100	6.67%
Board of Education	\$ 1,615	\$ 785	\$ 2,500	\$ 2,500	\$ -	0.00%
Central Office	\$ 3,389	\$ 4,079	\$ 2,500	\$ 2,500	\$ -	0.00%
Software/Licenses	\$ 70,685	\$ 33,709	\$ 58,332	\$ 55,660	\$ (2,672)	-4.58%
Total for Object	\$ 77,142	\$ 39,761	\$ 64,832	\$ 62,260	\$ (2,572)	-3.97%
Total District Costs	\$ 772,464	\$ 787,318	\$ 892,956	\$ 972,049	\$ 79,093	8.86%

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 2014-2015 have been estimated at \$11,404.02 for regular education, \$24,700.25 for special education. The anticipated regular education enrollment at East Lyme High School of Salem students for 2014-2015 is 207, and special education enrollment for known students, is anticipated to be 19 students.

Reconciliation: The adjusted amount of actual 2012-2013 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. A 3% increase has been estimated.

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

% Bus Transportation and % Fuel Costs: Bus increase is 3%. Of this expense, 29% of the costs are allocated to East Lyme High School. Fuel costs have been estimated at \$3.40/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 2011-2012	Expended 2012-2013	Budget Approved 2013-2014	Budget Proposed 2014-2015	\$ Difference 14-15 vs 13-14	% Difference 14-15 vs 13-14
EAST LYME HIGH SCHOOL PROGRAM						
TUITION						
Regular Education [207]	\$ 2,305,863	\$ 2,441,532	\$ 2,487,300	\$ 2,360,632	\$ (126,668)	-5.09%
Special Education [19]	\$ 405,487	\$ 448,141	\$ 392,440	\$ 469,305	\$ 76,865	19.59%
Reconciliation	\$ 135,197	\$ 61,480	\$ 160,746	\$ 70,293	\$ (90,453)	-56.27%
Total for Object	\$ 2,846,547	\$ 2,951,153	\$ 3,040,486	\$ 2,900,230	\$ (140,256)	-4.61%
TRANSPORTATION						
Late Bus	\$ 8,100	\$ 8,714	\$ 9,102	\$ 9,375	\$ 273	3.00%
Special Education/Alt. Education	\$ 40,039	\$ 21,285	\$ 19,986	\$ -	\$ (19,986)	-100.00%
% Bus Transportation (29%)	\$ 125,479	\$ 125,484	\$ 129,701	\$ 133,593	\$ 3,892	3.00%
% fuel (33%)	\$ 18,618	\$ 18,676	\$ 20,444	\$ 20,981	\$ 537	2.63%
Total for Object	\$ 192,236	\$ 174,159	\$ 179,233	\$ 163,949	\$ (15,284)	-8.53%
SPECIAL EDUCATION SERVICES						
Extended Program - H.S. - ELHS (2)	\$ -	\$ 17,187	\$ -	\$ 3,972	\$ 3,972	100.00%
Special Education Services	\$ -	\$ 12,621	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ -	\$ 29,808	\$ -	\$ 3,972	\$ 3,972	100.00%
DEBT SERVICE	\$ 92,353	\$ -	\$ -	\$ -	\$ -	
Total for Object	\$ 92,353	\$ -	\$ -	\$ -	\$ -	0.00%
Total for East Lyme High School Expenses	\$ 3,131,136	\$ 3,155,120	\$ 3,219,719	\$ 3,068,151	\$ (151,568)	-4.71%

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), Science and Technology Magnet High School, and EASTCONN Magnet School.

Lebanon Vo-Ag (Grades 9 - 12): Anticipated tuition amount is for two students, based on anticipated enrollment. Tuition is based on 2013-2014 rate of \$7,992/student.

SPED Placements (Pre-K – Grade 12): Tuition costs are for 14 out of district placements for known students for a defined 10-month school year. \$259,785 in anticipated special education excess cost revenue has been used to offset these expenses. The increase reflects an additional 7 students over the forecast for 2013-2014. The amount at which the SPED excess cost calculation will start has also increased.

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): Consistent with state law, a per pupil stipend of \$5/day, paid to the parents of Magnet School students is included. This item will cover 10 students. Salem no longer provides bus transportation.

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 2014-2015.

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 2011-2012	Expended 2012-2013	Budget Approved 2013-2014	Budget Proposed 2014-2015	\$ Difference 14-15 vs 13-14	% Difference 14-15 vs 13-14
OUT of DISTRICT SERVICES						
TUITION						
Magnet School (K-12) [11]	\$ 30,826	\$ 33,120	\$ 52,253	\$ 33,544	\$ (18,709)	-35.80%
Leb. VoAg (9-12) [2]	\$ 12,490	\$ 7,992	\$ 7,992	\$ 15,984	\$ 7,992	100.00%
SPED Placements (Prek-12) [14]	\$ 154,023	\$ 246,721	\$ 187,954	\$ 588,538	\$ 400,584	213.13%
Extended Programs [29]	\$ 34,059	\$ 22,750	\$ 35,664	\$ 50,217	\$ 14,553	40.81%
Total for Object	\$ 231,398	\$ 310,583	\$ 283,863	\$ 688,283	\$ 404,420	142.47%
TRANSPORTATION						
Magnet School (K-12) [10]	\$ 8,100	\$ 9,900	\$ 13,500	\$ 9,000	\$ (4,500)	-33.33%
Vocational Schools (9-12)	\$ 84,997	\$ 66,472	\$ 87,480	\$ 73,050	\$ (14,430)	-16.50%
Special Education [31]	\$ 105,899	\$ 237,779	\$ 261,227	\$ 289,609	\$ 28,382	10.86%
Total for Object	\$ 198,996	\$ 314,151	\$ 362,207	\$ 371,659	\$ 9,452	2.61%
SPECIAL EDUCATION SERVICES	\$ 8,088	\$ 22,956	\$ 44,553	\$ 63,540	\$ 18,987	42.62%
Total for Object	\$ 8,088	\$ 22,956	\$ 44,553	\$ 63,540	\$ 18,987	42.62%
Total for Out of District Services	\$ 438,482	\$ 647,690	\$ 690,623	\$ 1,123,482	\$ 432,859	62.68%
Total for All Expenses Outside Salem	\$ 3,569,618	\$ 3,802,810	\$ 3,910,342	\$ 4,191,633	\$ 281,291	7.19%
GRAND TOTAL BOARD OF EDUCATION EXPENSES	\$ 9,869,164	\$ 10,118,255	\$ 10,351,968	\$ 10,809,531	\$ 457,563	4.42%