

Salem School District
 2024-2025 Budget Adjustments to Meet Budget Approved @ Referendum
 Updated 6/3/2024

| | Adjustment Detail | Total Adjusted Budget | Total Increase | Total % Increase |
|--|----------------------|--------------------------|-------------------|---------------------|
| Budget Book 3/18/24 | | \$11,927,833.00 | \$623,332.00 | 5.51% |
| 1.) Principal Salary Adj. BOE approved | (\$5,158.00) | | | |
| Asst. Principal/Director of Curriculum Salary Adj. BOE approved | (\$6,706.00) | | | |
| | (\$11,864.00) | \$11,915,969.00 | \$611,468.00 | 5.41% |
| 2.) Adjustment for resignation versus budget deduction | | | | |
| Salary (M5) | (\$63,370.00) | | | |
| Medicare | (\$918.87) | | | |
| Medical Insurance | (\$30,484.71) | | | |
| Dental Insurance | (\$1,339.78) | | | |
| Life Insurance | (\$151.20) | | | |
| Salary (B4) | \$54,612.00 | | | |
| Medicare | \$791.87 | | | |
| Medical Insurance | \$24,986.02 | | | |
| Dental Insurance | \$964.03 | | | |
| Life Insurance | \$151.20 | | | |
| Adjustment for non-renewal versus budget deduction | (\$14,759.43) | \$11,901,209.57 | \$596,708.57 | 5.28% |
| 3.) State reduction of Magnet School & Voag Tuition to 58% of 23-24 rate | | | | |
| Magnet School Tuition Reduction | (\$34,413.00) | | | |
| Voag Tuition Reduction | (\$11,460.00) | | | |
| | (\$45,873.00) | \$11,855,336.57 | \$550,835.57 | 4.87% |

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| 4.) | HMH Materials Grade K-3 purchase with RTR Grant | | | | |
| | AIMSWEB (RTR) | (\$2,642.00) | | | |
| | INTO Reading Student Licenses Grade K qty=3 | (\$450.00) | | | |
| | INTO Reading Student Licenses Grade 1 qty=2 | (\$300.00) | | | |
| | INTO Reading Student Licenses Grade 2 qty=2 | (\$300.00) | | | |
| | INTO Reading Student Licenses Grade 3 qty=3 | (\$450.00) | | | |
| | LA - K Into Reading Teacher Guide Set Grade K qty=3 | (\$569.25) | | | |
| | LA - K Into Reading Structured Literacy Know It Show It Grade K qty=40 | (\$776.00) | | | |
| | LA - K Into Reading Student mybook Softcover Grade K qty=40 | (\$1,180.00) | | | |
| | LA - 1 Into Reading Teacher Guide Set Grade 1 qty=2 | (\$379.50) | | | |
| | LA - 1 Into Reading Structured Literacy Know It Show It Grade 1 qty=40 | (\$775.00) | | | |
| | LA - 1 Into Reading Student mybook Softcover Grade 1 qty=40 | (\$1,180.00) | | | |
| | LA - 2 Into Reading Teacher Guide Set Grade 2 qty=2 | (\$379.50) | | | |
| | LA - 2 Into Reading Structured Literacy Know It Show It Grade 2 qty=30 | (\$582.00) | | | |
| | LA - 2 Into Reading Student mybook Softcover Grade 2 qty=30 | (\$885.00) | | | |
| | LA - 3 Into Reading Student mybook Softcover Grade 3 qty=50 | (\$1,475.00) | | | |
| | | <u>(\$12,323.25)</u> | \$11,843,013.32 | \$538,512.32 | 4.76% |
| 5.) | Salary adjustment Psychologist new hire | | | | |
| | Salary per budget | (\$91,127.00) | | | |
| | Medicare per budget | (\$1,321.34) | | | |
| | Salary for new hire | \$78,474.00 | | | |
| | Medicare for new hire | \$1,137.88 | | | |
| | | <u>(\$12,836.46)</u> | \$11,830,176.86 | \$525,675.86 | 4.65% |
| 6.) | Eliminate 1.0 FTE (M13) Salary | (\$94,712.00) | | | |
| | Medicare | (\$1,373.32) | | | |
| | Medical Insurance | \$0.00 | | | |
| | Dental Insurance | \$0.00 | | | |
| | Life Insurance | (\$151.20) | | | |
| | | <u>(\$96,236.52)</u> | \$11,733,940.34 | \$429,439.34 | 3.80% |

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| 7.) Transportation to ELHS/AIM - change provider | | | | |
| M&J | (\$59,658.00) | | | |
| Curtin \$192/day x 181 days | \$34,752.00 | | | |
| | <u>(\$24,906.00)</u> | \$11,709,034.34 | \$404,533.34 | 3.58% |
| 8.) Transportation to Lyman Voag change provider | | | | |
| M&J | (\$60,480.00) | | | |
| Curtin (\$188/day x 180 days) | \$33,840.00 | | | |
| | <u>(\$26,640.00)</u> | \$11,682,394.34 | \$377,893.34 | 3.34% |
| 9.) OT/PT provider change | | | | |
| Physiocare | (\$97,440.00) | | | |
| Community | \$84,000.00 | | | |
| | <u>(\$13,440.00)</u> | \$11,668,954.34 | \$364,453.34 | 3.22% |
| 10.) Adjustment for students not attending ELHS | | | | |
| 5 additional students going to tech schools/not ELHS (5x\$16,728.46) | (\$83,642.30) | | | |
| -1 student going to Voag/add back to ELHS - Voag tuition | (\$3,958.00) | | | |
| +1 student going to ELHS/not VOAG | \$16,728.46 | | | |
| +2 students going to MSMH/not ELHS (add MMHS tuition \$3717x2) | \$7,434.00 | | | |
| -2 students going to ELHS/ going to MSMH (deduct ELHS 2x \$16728.46) | (\$33,456.92) | | | |
| +1 student going to MSMH (sped)/ add MMHS tuition + sped) | \$14,305.00 | | | |
| -1 student going to ELHS (sped)/ deduct ELHS sped tuition) | (\$34,064.82) | | | |
| +1 student transferring from Italy to ELHS | \$16,728.46 | | | |
| | <u>(\$99,926.12)</u> | \$11,569,028.22 | \$264,527.22 | 2.34% |
| 11.) Increase position from 0.5 FTE to 1.0 FTE for MS Model | | | | |
| Salary increase 0.5 FTE | \$30,613.00 | | | |
| Medicare increase 0.5 FTE | \$443.89 | | | |
| | <u>\$31,056.89</u> | \$11,600,085.11 | \$295,584.11 | 2.61% |
| 12.) Administrative Restructure | \$11,864.00 | \$11,611,949.11 | \$307,448.11 | 2.72% |

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|--|--------------------|-----------------|--------------|-------|
| 13.) Add 3rd Kindergarten Teacher (M5) | \$63,370.00 | | | |
| Medicare | \$918.87 | | | |
| Life Insurance | \$151.20 | | | |
| Dental Insurance | \$1,443.82 | | | |
| | <u>\$65,883.89</u> | \$11,677,833.00 | \$373,332.00 | 3.30% |
| | | | | |
| Approved Budget | | \$11,677,833.00 | | |
| Difference Between Approved Budget and Adjusted Budget | | \$0.00 | | |