



“Salem inspires learning, creativity, critical thinking, personal integrity, and citizenship.”

Salem School District Superintendent's Budget Proposal SY2024-25

SALEM SCHOOL DISTRICT
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Consistent with our Mission Statement, “Salem inspires learning, creativity, critical thinking, personal integrity, and citizenship”, the following budget priorities are aligned to our [BOE Approved Strategic Plan](#).

Maintenance of Effort Budget increase is 6.02%. This increase represents rolling up our current staffing and programming model that supports the Salem Board of Education Strategic Plan. This increase excludes the below **program enhancements** and includes assumptions for TBD **variables** for service contracts and non-certified labor agreement.

- **Program enhancements** - Included in the budget detail are program enhancements that support the priorities of the Board’s Strategic Plan. The breakout of enhancements is below. The net % increase to the budget is 1.18% for all enhancements (total cost and respective budget increase are broken out below).
 - Special Education Programming - increase of staffing model to add 1.0 School Psychologist, 1 Registered Behavior Technician. These positions have the potential to reduce outplacement and offer supplemental support throughout the school in the areas of talented & gifted testing support as well as proactive student behavioral support (\$128,059 & 1.13%).
 - LEARN Human Resources Support (\$6,000 & 0.05 %).

- **Variables** - unknown variables include the following and may positively or negatively impact the Maintenance of Effort Budget:
 - Non-Certified Contract
 - Transportation Contract
 - Technology Contract
 - Special Education Outplacements/Transportation
 - Early Notification of Retirement Incentive
 - Health Insurance

- Projected total budget increase of 7.20%

Superintendent's Revised Budget 2024-2025

	<u>Budget Approved</u> <u>2022-2023</u>	<u>Budget Approved</u> <u>2023-2024</u>	<u>Budget Requested</u> <u>2024-2025</u>	<u>\$ Difference</u> <u>24-25 vs 23-24</u>	<u>% Difference</u> <u>24-25 vs 23-24</u>
Total for Salem School (Pre-K through Grade 8)	\$6,139,833	\$6,533,269	\$6,658,078	\$124,809	1.91%
Total for Salem School District Central Office	\$932,101	\$1,110,445	\$1,184,118	\$73,673	6.63%
Total for East Lyme High School Program	\$3,230,800	\$2,929,967	\$3,040,793	\$110,826	3.78%
Total for Out of District Services	\$1,024,424	\$730,820	\$1,145,240	\$414,420	56.71%
Grand Total	\$11,327,158	\$11,304,501	\$12,028,229	\$723,728	6.40%

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 20.8 FTE. This is a reduction of 1.0 FTE.

Teachers – Related Arts: Line item includes certified staff teaching Music, Art, PE, Health, World Language, Computers, and Library. Assumes 7.60 FTE. Remains unchanged from 23-24.

Stipends: Includes Yearbook, 8th Grade Advisor, Jazz Band, Theater Club, Coaching stipends. Also includes Leadership Team (5 positions), Data Manager and STEAM Advisor.

Enrichment Program Stipends: Funding for enrichment stipend offerings is included above in regular stipends.

Substitutes: This amount is based upon projected needs for SY2024-25. This item includes 2 building substitutes at \$115.00/day. The regular sub rate is \$110.00/day.

Intervention Support: This includes 2 part-time support people to assist the interventionists.

Tutors/Instructional Aides: This includes funding for tutors and instructional aides for regular education. This includes 2.0 FTE instructional aides for Kindergarten.

Custodians: This includes funding for 2.0 FTE lead custodians. They clean the School, Town Hall and the Library. This is a reduction of 3.0 FTE from 23-24. An outside vendor will do the majority of cleaning.

Office/Media Support Personnel: This includes funding for 5.0 FTE which includes 2.0 FTE school secretary, 1.0 FTE library aide, 1.0 FTE safety advocate, and 1.0 FTE nurse.

Lunch Aides: There are three aides that supervise the lunch period for a total of 1.5 FTE.

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, and 0.70 FTE Gifted and Talented program. 1.0 FTE School Psychologist is added.

Tutors/Instructional Aides - This includes BOE funding for 6.15 FTE tutors and 1.5 FTE instructional aides. There are also 1.77 FTE tutors and 4.22 FTE instructional aides funded through grants. Total FTE for instructional aides and tutors is 9.16 FTE tutors and 7.72 FTE instructional aides. Total instructional aides and tutors for 24-25 is 16.88 FTE.

BENEFITS

Health Insurance: Medical insurance renewal estimated at 5% increase and dental a 5% increase.

Disability/Annuity Stipend: Annuity per Principal and Assistant Principals terms of employment.

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

SERVICES PURCHASED

Printing – School: Includes cumulative cards, envelopes, hall/late passes, graduation certificates and folders, graduation programs, and incident and bus referrals.

Health and Safety Inspections: Inspections of fire extinguishers, bus radios, radio/walkie talkies for use during recess and fire drills, elevators, and playground are included. Annual and quarterly water and air testing are also included.

Postage: Items that need to be mailed such as SBAC and CMT science scores, special education and 504 notifications and communication with parents are included.

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

Software/Licenses: Student management and health management software licenses. Increase reflects addition of Bloomz Essentials software of \$3,598.00. Remainder is increase in other software costs.

Office Services: This includes the cost for shared services with LEARN to fill the IT Coordinator position. The increase reflects HR services to be added in 24-25.

LEARN – Other Services: RESC fees and membership in SE CT Superintendent's Association.

SPECIAL EDUCATION SERVICES

SPED Consulting/Therapy and SPED Evaluations: Line item includes contracted OT/PT services and BCBA services.

Extended Programs (Summer): Salem students may require extended day/yearly programs to avoid regression and sustain progress. Summer programs for students attending Salem School K-8.

Software/Licenses: Includes student management software for SPED and TAG as well as programs used as part of instruction program for special needs students.

Equipment: Anticipated expenditures for specialized equipment.

SPED Transportation (Pre-K through Grade 8): Some Salem School students, due to the nature of their needs, may require special transportation. These services are mandated by federal and state statutes.

	Budget Approved 2023-2024	Budget Adj.(1/31/24) 2023-2024	Budget Requested 2024-2025	\$ Variance 24-25 vs. 23- 24 App	% Variance 24-25 vs. 23- 24 App	\$ Variance 24-25 vs. 23- 24 Adj.	% Variance 24-25 vs. 23- 24 Adj.
SALEM SCHOOL (Pre-K through Grade 8)							
SALARIES AND WAGES							
Salem School Principal (1.0 FTE)	\$ 133,521	\$ 133,521	\$ 142,912	\$ 9,391	7.03%	\$ 9,391	7.03%
Salem School Asst. Principal & Curriculum Director(1.0 FTE)	\$ 99,425	\$ 99,425	\$ 119,600	\$ 20,175	20.29%	\$ 20,175	20.29%
Teachers - Core (20.8 FTE)	\$ 1,538,139	\$ 1,668,088	\$ 1,461,452	\$ (76,687)	-4.99%	\$ (206,636)	-12.39%
Teachers - Related Arts & Specials (7.6 FTE)	\$ 602,698	\$ 609,865	\$ 622,465	\$ 19,767	3.28%	\$ 12,600	2.07%
Stipends	\$ 51,828	\$ 53,486	\$ 43,486	\$ (8,342)	-16.10%	\$ (10,000)	-18.70%
Enrichment Program Stipends	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Substitutes	\$ 81,000	\$ 81,000	\$ 81,000	\$ -	0.00%	\$ -	0.00%
Interventionist Support (1.24 FTE)	\$ 36,618	\$ 38,992	\$ 39,973	\$ 3,355	9.16%	\$ 981	2.52%
Tutors - Regular Ed (0.0 FTE)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Tutors - Regular Ed - Grant Funded (0.0 FTE)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Instruc. Aides - Regular Ed (2.0 FTE)	\$ 41,249	\$ 41,249	\$ 42,289	\$ 1,040	2.52%	\$ 1,040	2.52%
Custodians (2.0 FTE)	\$ 217,185	\$ 79,722	\$ 114,730	\$ (102,455)	-47.17%	\$ 35,008	43.91%
Office/Media Support Personnel (5.0 FTE)	\$ 225,221	\$ 225,221	\$ 225,631	\$ 410	0.18%	\$ 410	0.18%
Lunch Aides (1.5 FTE)	\$ 25,928	\$ 25,928	\$ 28,501	\$ 2,573	9.92%	\$ 2,573	9.92%
Teachers - Student Services/Prof. Staff (12.9 FTE)	\$ 1,008,283	\$ 826,122	\$ 1,133,859	\$ 125,576	12.45%	\$ 307,737	37.25%
Tutors - Special Ed - BOE Funded (6.15 FTE)	\$ 165,356	\$ 129,514	\$ 201,660	\$ 36,304	21.96%	\$ 72,146	55.71%
Tutors - Special Ed - Grant Funded (1.77 FTE)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Instruc. Aides - Special Ed - BOE Funded (1.5 FTE)	\$ 20,625	\$ 20,625	\$ 31,429	\$ 10,804	52.38%	\$ 10,804	52.38%
Instruc. Aides - Special Ed - Grant Funded (4.22 FTE)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 4,247,076	\$ 4,032,758	\$ 4,288,987	\$ 41,911	0.99%	\$ 256,229	6.35%
BENEFITS							
Health Ins. (68.68 eligible/32.0 enrolled)	\$ 765,823	\$ 691,521	\$ 746,988	\$ (18,835)	-2.46%	\$ 55,467	8.02%
Life Ins.	\$ 7,920	\$ 7,920	\$ 8,014	\$ 94	1.19%	\$ 94	1.19%
Retirement Incentive	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Disability/Annuity/PhD Stipend	\$ 3,000	\$ 3,000	\$ 4,000	\$ 1,000	33.33%	\$ 1,000	33.33%
Soc. Sec.	\$ 62,323	\$ 60,598	\$ 59,207	\$ (3,116)	-5.00%	\$ (1,391)	-2.30%
Medicare	\$ 64,072	\$ 64,072	\$ 64,311	\$ 239	0.37%	\$ 239	0.37%
Travel Expenses - School	\$ 200	\$ 200	\$ 200	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 903,338	\$ 827,311	\$ 882,720	\$ (20,618)	-2.28%	\$ 55,409	6.70%
SERVICES PURCHASED							
Printing - School	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%	\$ -	0.00%
Health & Safety Inspections	\$ 11,813	\$ 12,953	\$ 12,921	\$ 1,108	9.38%	\$ (32)	-0.25%
Postage	\$ 2,808	\$ 2,808	\$ 2,892	\$ 84	2.99%	\$ 84	2.99%
Prof. Fees - School	\$ 1,589	\$ 1,589	\$ 1,593	\$ 4	0.25%	\$ 4	0.25%
Software/Licenses	\$ 16,855	\$ 16,855	\$ 21,874	\$ 5,019	29.78%	\$ 5,019	29.78%
Office Services	\$ 25,000	\$ 25,000	\$ 30,000	\$ 5,000	20.00%	\$ 5,000	20.00%
Learn- Other services	\$ 400	\$ 400	\$ 400	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 59,965	\$ 61,105	\$ 71,180	\$ 11,215	18.70%	\$ 10,075	16.49%
SPECIAL EDUCATION SERVICES							
SPED consulting/therapy	\$ 145,490	\$ 178,958	\$ 132,320	\$ (13,170)	-9.05%	\$ (46,638)	-26.06%
SPED evaluations	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%	\$ -	0.00%
SPED Equip. Maint./Repair	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Extended Programs (ESY)	\$ 25,839	\$ 25,839	\$ 1,800	\$ (24,039)	-93.03%	\$ (24,039)	-93.03%
Supplies	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Software/Licenses	\$ 2,196	\$ 2,196	\$ 2,281	\$ 85	3.87%	\$ 85	3.87%
Equipment	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
SPED transportation (Pre-K-8)	\$ 60,777	\$ 60,777	\$ 76,530	\$ 15,753	25.92%	\$ 15,753	25.92%
Total for Object	\$ 236,802	\$ 270,270	\$ 215,431	\$ (21,371)	-9.02%	\$ (54,839)	-20.29%

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.

New Curriculum/Textbooks: This line item includes the cost for books, etc. needed for new curriculum.

Consulting Fees: This provides for contracted services of professional development in the implementation of Common Core and related content areas.

Instructional Technology: This item would provide new software for various curriculums.

STAFF DEVELOPMENT

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

Professional Development: These funds are used for staff training in identified areas of need as indicated by school and district goals. Title II funds will be used to fund this in 2024-25.

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

UTILITIES

Electricity: The 24-25 amount is based on projected rates. We are participating in an Eversource project to save money. Supply rate remains the same at \$.0809. Delivery projected to increase 7% from \$.1088 to \$.1164. Total \$0.1973 for 518,432 kwh. An average of 809,315 kwh – 290,883 kwh savings = 518,432 kwh x 0.1973 = \$102,286 + \$48,228 finance = \$150,515.

Trash Removal: Includes funding for regular trash pick-ups for 2024-25.

Telephone: 2024-25 budget is estimated to be a 2% increase over current year projections of \$9,180.00. Funding of \$4500 included to provide cell phones to administrative staff.

Heating Fuel: Amount budgeted is consistent with the level of use, which is approximately 47,000 gallons, at a price of \$2.8818/gal. Decrease in price per gallon from 23-24. Prices are 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.

Ground Maintenance: Costs for upkeep of school grounds including playground. Specific items include: playground resurface and repair, general landscape, and parking lot repair.

Service Contracts: Contract costs for fire and smoke alarms, back-up generator, fire alarm and emergency exit inspection, exterminator services, elevator maintenance, Energy Conservation Service Contract (ABS) and HVAC system and controls, and water operator. Increase includes outside vendor to clean building. Assumption is we won't find custodians to hire.

REPAIRS

General Repairs: Money budgeted for unanticipated repairs.

Building Repairs: Money budgeted for specific repairs. Includes gym floor annual maintenance, interior and exterior door replacement, painting and roof repairs.

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 6 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 will increase per the contract. Decrease reflects reduction of 1 bus in 24-25.

Fuel: Diesel fuel is purchased co-operatively through a consortium with other municipalities. The amount budgeted reflects \$3.00/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 gas for vans at \$3.00/gallon. Prices are not locked in.

Sports: Transportation is provided to all away games and meets. Includes 50% of cost for transportation to annual music festival.

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

MAINTENANCE SUPPLIES

Custodial: Cleaning and other miscellaneous supplies. Reduction due to vendor supplying own cleaning supplies.

Uniforms: Uniforms provided to custodians. This is no longer a requirement of the non-certified contract, so there is no funding in 24-25.

	Budget Approved 2023-2024	Budget Adj.(1/31/24) 2023-2024	Budget Requested 2024-2025	\$ Variance 24-25 vs. 23- 24 App	% Variance 24-25 vs. 23- 24 App	\$ Variance 24-25 vs. 23- 24 Adj.	% Variance 24-25 vs. 23- 24 Adj.
PROGRAM IMPROVEMENTS							
Curriculum review/development Stipends	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
New Curriculum/Textbooks	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Consulting Fees	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional Technology	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
STAFF DEVELOPMENT							
Course reimbursement	\$ 11,310	\$ 9,913	\$ 8,859	\$ (2,451)	-21.67%	\$ (1,054)	-10.63%
Professional Development	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Professional Library	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 11,310	\$ 9,913	\$ 8,859	\$ (2,451)	-21.67%	\$ (1,054)	-10.63%
UTILITIES							
Electricity	\$ 153,527	\$ 153,527	\$ 150,515	\$ (3,012)	-1.96%	\$ (3,012)	-1.96%
Trash Removal	\$ 14,356	\$ 14,360	\$ 14,356	\$ -	0.00%	\$ (4)	-0.03%
Telephone	\$ 12,897	\$ 12,897	\$ 13,864	\$ 967	7.50%	\$ 967	7.50%
Heating Fuel	\$ 148,976	\$ 148,976	\$ 135,445	\$ (13,531)	-9.08%	\$ (13,531)	-9.08%
Total for Object	\$ 329,756	\$ 329,760	\$ 314,180	\$ (15,576)	-4.72%	\$ (15,580)	-4.72%
BUILDING MAINTENANCE							
Plumber	\$ 5,965	\$ 5,965	\$ 6,000	\$ 35	0.59%	\$ 35	0.59%
Boiler/Cooling Systems	\$ 3,000	\$ 3,000	\$ 3,250	\$ 250	8.33%	\$ 250	8.33%
Electrician	\$ 5,000	\$ 5,000	\$ 5,200	\$ 200	4.00%	\$ 200	4.00%
Septic cleaning	\$ 5,000	\$ 5,000	\$ 6,000	\$ 1,000	20.00%	\$ 1,000	20.00%
Grounds maintenance	\$ 10,875	\$ 10,875	\$ 11,325	\$ 450	4.14%	\$ 450	4.14%
Service Contracts	\$ 86,975	\$ 248,314	\$ 266,488	\$ 179,513	206.40%	\$ 18,174	7.32%
Total for Object	\$ 116,815	\$ 278,154	\$ 298,263	\$ 181,448	155.33%	\$ 20,109	7.23%
REPAIRS							
General repairs	\$ 12,500	\$ 11,356	\$ 12,500	\$ -	0.00%	\$ 1,144	10.07%
Building Repairs	\$ 19,420	\$ 19,420	\$ 21,475	\$ 2,055	10.58%	\$ 2,055	10.58%
Maintenance equip.	\$ 1,300	\$ 1,300	\$ 1,400	\$ 100	7.69%	\$ 100	7.69%
Total for Object	\$ 33,220	\$ 32,076	\$ 35,375	\$ 2,155	6.49%	\$ 3,299	10.28%
INSTRUCTIONAL REPAIRS							
Computers (parts)	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -	0.00%
Band instruments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Telephone Repairs	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -	0.00%
TRANSPORTATION							
Bus Transportation (67%)	\$ 281,014	\$ 251,854	\$ 264,244	\$ (16,770)	-5.97%	\$ 12,390	4.92%
Fuel (67%)	\$ 41,921	\$ 41,921	\$ 35,979	\$ (5,942)	-14.17%	\$ (5,942)	-14.17%
Field trips	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Sports	\$ 16,261	\$ 16,261	\$ 16,261	\$ -	0.00%	\$ -	0.00%
Project O	\$ 1,272	\$ 1,430	\$ 1,501	\$ 229	18.00%	\$ 71	4.97%
Total for Object	\$ 340,468	\$ 311,466	\$ 317,985	\$ (22,483)	-6.60%	\$ 6,519	2.09%
MAINTENANCE- SUPPLIES							
Custodial	\$ 32,000	\$ 14,570	\$ 14,780	\$ (17,220)	-53.81%	\$ 210	1.44%
Uniforms	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 32,000	\$ 14,570	\$ 14,780	\$ (17,220)	-53.81%	\$ 210	1.44%

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. Increase reflects inflationary impact on products.

Software/Licenses: Software used for student instruction. Includes Dreambox, Star Math, and Aimsweb+.

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 various types of testing.

Textbooks (K – Grade 8): Textbooks required for classrooms.

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 and Grade 5 participate.

Playground/Recess: Represents costs associated with maintaining the playground area for students.

School Activities: Amount represents costs associated with honor roll awards, Fantastic Festival Band Competition, scholar leader banquet, and other misc. school functions.

Health Office: Represents costs associated with maintaining the health office. Also includes Cintas first aid stations. Increase is for compliance with new law regarding free feminine products in school bathrooms.

Field Trips/Admissions: The BOE will not fund field trips in 24-25.

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.

Supplies: Funds support purchase of library media supplies, including cataloging and bar coding.

Software/Licenses: Library circulation software and movie licensing fees. This item also includes video streaming software.

EQUIPMENT – NEW AND REPLACE

Computers: No computer purchases are budgeted. Grant funds will be used.

Instructional Equipment: Includes calculators, dry erase boards, etc.

Non-Instructional Equipment: Includes non-instructional items such as chairs, storage, whiteboards, etc.

Band Instruments: Item includes the purchase of two Jupiter trumpets, two violins, two violas, one bass cart, and one 32" smooth copper timpani.

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INSTRUCTIONAL SUPPLIES							
General Supplies (Classrooms)	\$ 13,900	\$ 13,306	\$ 13,900	\$ -	0.00%	\$ 594	4.46%
Office Supplies (School)	\$ 3,000	\$ 2,936	\$ 3,000	\$ -	0.00%	\$ 64	2.18%
Copier supplies	\$ 10,362	\$ 10,362	\$ 10,362	\$ -	0.00%	\$ -	0.00%
Computer/Multimedia Supplies	\$ 11,588	\$ 11,588	\$ 11,588	\$ -	0.00%	\$ -	0.00%
Software/Licenses	\$ 45,144	\$ 45,144	\$ 45,462	\$ 318	0.70%	\$ 318	0.70%
Academic Areas (K-4)	\$ 16,581	\$ 17,007	\$ 5,477	\$ (11,104)	-66.97%	\$ (11,530)	-67.80%
Social Studies (5-8)	\$ -	\$ 77	\$ 288	\$ 288	0.00%	\$ 211	274.03%
Physical Ed. (5-8)	\$ 1,139	\$ 1,139	\$ 1,117	\$ (22)	-1.93%	\$ (22)	-1.93%
Physical Ed. (K-4)	\$ 1,139	\$ 1,139	\$ 2,603	\$ 1,464	128.53%	\$ 1,464	128.53%
Music/Band/Chorus (K-4)	\$ 2,652	\$ 2,652	\$ 2,850	\$ 198	7.47%	\$ 198	7.47%
Music/Band/Chorus (5-8)	\$ 907	\$ 723	\$ 1,554	\$ 647	71.33%	\$ 831	114.94%
Foreign Languages (2-8)	\$ 481	\$ 481	\$ 175	\$ (306)	-63.62%	\$ (306)	-63.62%
Art (K-4)	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.00%	\$ -	0.00%
Art (5-8)	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.00%	\$ -	0.00%
Assessments	\$ 1,370	\$ 2,766	\$ 2,515	\$ 1,145	83.58%	\$ (251)	-9.07%
Reading/Language Arts (5-8)	\$ -	\$ 210	\$ 166	\$ 166	0.00%	\$ (44)	-20.95%
Math (5-8)	\$ 500	\$ 500	\$ 442	\$ (58)	-11.60%	\$ (58)	-11.60%
Science (5-8)	\$ 3,869	\$ 3,156	\$ 7,941	\$ 4,072	105.25%	\$ 4,785	151.62%
Health & Guidance (K-8)	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00%	\$ 1,500	0.00%
Textbooks (K-8)	\$ 1,161	\$ 1,517	\$ -	\$ (1,161)	-100.00%	\$ (1,517)	-100.00%
Consumable Textbooks	\$ 33,597	\$ 33,241	\$ 24,012	\$ (9,585)	-28.53%	\$ (9,229)	-27.76%
Total for Object	\$ 151,890	\$ 152,444	\$ 139,452	\$ (12,438)	-8.19%	\$ (12,992)	-8.52%
SUPPORT PROGRAMS							
Project Oceanology	\$ 8,193	\$ 8,193	\$ 8,357	\$ 164	2.00%	\$ 164	2.00%
Playground/recess	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
School Activities	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%	\$ -	0.00%
Health Office Supplies	\$ 5,075	\$ 5,075	\$ 5,575	\$ 500	9.85%	\$ 500	9.85%
Field trip admissions	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Athletics- equip/refs.	\$ 7,200	\$ 7,200	\$ 7,520	\$ 320	4.44%	\$ 320	4.44%
Total for Object	\$ 26,468	\$ 26,468	\$ 27,452	\$ 984	3.72%	\$ 984	3.72%
LIBRARY/MEDIA							
Books	\$ 7,000	\$ 7,000	\$ 8,000	\$ 1,000	14.29%	\$ 1,000	14.29%
Education Media	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Periodicals/Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Supplies	\$ 2,500	\$ 3,160	\$ 3,000	\$ 500	20.00%	\$ (160)	-5.06%
Software Licenses/Operating Systems	\$ 4,317	\$ 4,317	\$ 4,744	\$ 427	9.89%	\$ 427	9.89%
Total for Object	\$ 13,817	\$ 14,477	\$ 15,744	\$ 1,927	13.95%	\$ 1,267	8.75%
EQUIPMENT-NEW AND REPLACE							
Computers	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional Equipment	\$ 1,240	\$ 1,153	\$ 1,258	\$ 18	1.45%	\$ 105	9.11%
Noninstructional equipment	\$ 9,089	\$ 9,176	\$ 8,419	\$ (670)	-7.37%	\$ (757)	-8.25%
Maintenance Equipment-Replace	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Band Instruments	\$ 8,015	\$ 8,199	\$ 5,993	\$ (2,022)	-25.23%	\$ (2,206)	-26.91%
Total for Object	\$ 18,344	\$ 18,528	\$ 15,670	\$ (2,674)	-14.58%	\$ (2,858)	-15.43%
Total for Salem School (Pre-K - Grade 8)	\$ 6,533,269	\$ 6,391,300	\$ 6,658,078	\$ 124,809	1.91%	\$ 266,778	4.01%

School Budget Expenditures: Salem School District Central Office

SALEM SCHOOL DISTRICT CENTRAL OFFICE

BENEFITS

Health Insurance: This line item covers the Superintendent, Director of Student Services, Business Manager, Executive Assistant, and Administrative Assistant. Premium shares are based on employment contracts. Insurance increase assumptions are as follows: All medical insurance plans are the CT Partnership Plan. Medical insurance renewal estimated at 5% increase and dental a 5% increase.

Disability/Annuity/Stipend: Includes longevity annuity of \$2,000/year for one employee based on current employment contracts, a \$11,650 annuity and a \$3,000 doctoral stipend for the Superintendent and a \$4,183 annuity for the Business Manager.

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. Increase reflects 3% increase over 23-24 actual.

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

SERVICES PURCHASED

Audits: Annual audit services. Cost is based on the 3 year contract with audit firm.

Legal Fees: Annual legal fees. Increase reflects non-certified negotiations.

Payroll: Charges for payroll services and Flexible Spending Account (FSA) administration.

District Level Contracts: Includes the district-wide copier leases, postage meter lease, accounting software maintenance agreement, school physician fee, and technology support. Increase reflects shared services with East Lyme for security.

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.

TUITION

Adult Education: The Board of Education is obligated by state statute to budget for these services. It is partially funded by the State. Residents of Salem may attend classes to complete their GED, receive a high school diploma, prepare to become an American citizen, or take courses in English for speakers of other languages.

SUPPLIES

Postage: District level mailings, which include surveys and communication with parents/community.

Board of Education: The Board continues to provide program and policy information to the community. Recognition is also given to well deserving people in the school community.

Central Office: Office supplies for the District Office.

Software/Licenses: Includes cost of software for the website, substitute management, Applitrack, custodial work order system, Microsoft open license, DUO MTA, EDR antivirus, firewall support, and barracuda support. Increase reflects addition of Microsoft 365 software, which was paid with grant money in year one and EDR anti-virus software replacing ESET.

	Budget Approved 2023-2024	Budget Adj.(1/31/24) 2023-2024	Budget Requested 2024-2025	\$ Variance 24-25 vs. 23- 24 App	% Variance 24-25 vs. 23- 24 App	\$ Variance 24-25 vs. 23- 24 Adj.	% Variance 24-25 vs. 23- 24 Adj.
SALEM SCHOOL DISTRICT CENTRAL OFFICE							
SALARIES							
Superintendent	\$ 113,300	\$ 116,444	\$ 120,135	\$ 6,835	6.03%	\$ 3,691	3.17%
Director of Student Services	\$ 130,000	\$ 123,000	\$ 131,500	\$ 1,500	1.15%	\$ 8,500	6.91%
Business Manager	\$ 98,691	\$ 101,652	\$ 104,874	\$ 6,183	6.27%	\$ 3,222	3.17%
Facilities Director	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Superintendent Search	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Non-Union Increase Set Aside	\$ 8,320	\$ -	\$ -	\$ (8,320)	-100.00%	\$ -	0.00%
Administrative Restructure	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Retirement Incentive	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Support Staff	\$ 122,939	\$ 125,154	\$ 128,792	\$ 5,853	4.76%	\$ 3,638	2.91%
Total for Object	\$ 473,250	\$ 466,250	\$ 485,301	\$ 12,051	2.55%	\$ 19,051	4.09%
BENEFITS							
Health Ins. (4.7 eligible/4.70 enrolled)	\$ 133,377	\$ 149,640	\$ 153,194	\$ 19,817	14.86%	\$ 3,554	2.38%
Life Ins.	\$ 1,656	\$ 1,656	\$ 1,693	\$ 37	2.23%	\$ 37	2.23%
Disability/Annuity/Stipend (3 employees)	\$ 20,833	\$ 20,833	\$ 20,833	\$ -	0.00%	\$ -	0.00%
Soc. Sec.	\$ 15,799	\$ 15,799	\$ 14,487	\$ (1,312)	-8.30%	\$ (1,312)	-8.30%
Medicare	\$ 7,222	\$ 7,222	\$ 7,037	\$ (185)	-2.56%	\$ (185)	-2.56%
Unemployment comp. (district-wide expense)	\$ 1,000	\$ 10,276	\$ 1,000	\$ -	0.00%	\$ (9,276)	-90.27%
Worker's Comp. (district-wide expense)	\$ 49,070	\$ 49,070	\$ 49,073	\$ 3	0.01%	\$ 3	0.01%
Travel Expenses (district-wide expense)	\$ 500	\$ 500	\$ 500	\$ -	0.00%	\$ -	0.00%
Total for Object	\$ 229,457	\$ 254,996	\$ 247,817	\$ 18,360	8.00%	\$ (7,179)	-2.82%
SERVICES PURCHASED							
Audits	\$ 18,300	\$ 18,300	\$ 18,666	\$ 366	2.00%	\$ 366	2.00%
Legal Fees	\$ 42,000	\$ 131,400	\$ 60,000	\$ 18,000	42.86%	\$ (71,400)	-54.34%
Payroll	\$ 11,626	\$ 11,575	\$ 11,731	\$ 105	0.90%	\$ 156	1.35%
District Level Contracts	\$ 185,620	\$ 185,620	\$ 189,469	\$ 3,849	2.07%	\$ 3,849	2.07%
Building Insurance	\$ 20,098	\$ 19,942	\$ 20,152	\$ 54	0.27%	\$ 210	1.05%
Liability Insurance	\$ 31,685	\$ 36,869	\$ 33,687	\$ 2,002	6.32%	\$ (3,182)	-8.63%
Advertising	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%	\$ -	0.00%
Printing	\$ 600	\$ 600	\$ 800	\$ 200	33.33%	\$ 200	33.33%
CABE	\$ 3,723	\$ 3,774	\$ 3,812	\$ 89	2.39%	\$ 38	1.01%
Prof. Dues and Fees - Central	\$ 7,548	\$ 7,548	\$ 7,356	\$ (192)	-2.54%	\$ (192)	-2.54%
Total for Object	\$ 322,700	\$ 417,128	\$ 347,173	\$ 24,473	7.58%	\$ (69,955)	-16.77%
TUITION							
Adult Education	\$ 10,469	\$ 10,469	\$ 9,759	\$ (710)	-6.78%	\$ (710)	-6.78%
Total for Object	\$ 10,469	\$ 10,469	\$ 9,759	\$ (710)	-6.78%	\$ (710)	-6.78%
SUPPLIES							
Postage	\$ 2,099	\$ 2,099	\$ 2,162	\$ 63	3.00%	\$ 63	3.00%
Board of Education	\$ 900	\$ 900	\$ 900	\$ -	0.00%	\$ -	0.00%
Central Office	\$ 1,700	\$ 1,700	\$ 1,734	\$ 34	2.00%	\$ 34	2.00%
Software/Licenses	\$ 69,870	\$ 69,870	\$ 89,272	\$ 19,402	27.77%	\$ 19,402	27.77%
Total for Object	\$ 74,569	\$ 74,569	\$ 94,068	\$ 19,499	26.15%	\$ 19,499	26.15%
Total District Costs	\$ 1,110,445	\$ 1,223,412	\$ 1,184,118	\$ 73,673	6.63%	\$ (39,294)	-3.21%

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 24-25 are \$16,728.46 for regular education, \$34,064.82 for special education. The regular education rate is a 10% increase over 23-24. The special education rate is an increase of 6.75% over 23-24. The anticipated regular education enrollment at East Lyme High School of Salem students for 24-25 is 129, an increase of 3 students. Special education enrollment for known students, is anticipated to be 20 students, a decrease of 4 students.

Reconciliation: The adjusted amount of actual 22-23 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 17-18 and will not be reinstated in 24-25.

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 \$3.00/gallon for diesel and \$3.00/gallon for gas.

SPECIAL EDUCATION SERVICES

Some students may require any or all of the following services in a given year: extended programs, evaluations and 1:1 aides. These are considered services beyond the basic tuitioned amount per the East Lyme/Salem Cooperative Agreement. Salem funds and provides these mandated services directly to our East Lyme High School students.

	Budget Approved 2023-2024	Budget Adj.(1/31/24) 2023-2024	Budget Requested 2024-2025	\$ Variance 24-25 vs. 23- 24 App	% Variance 24-25 vs. 23- 24 App	\$ Variance 24-25 vs. 23- 24 Adj.	% Variance 24-25 vs. 23- 24 Adj.
EAST LYME HIGH SCHOOL PROGRAM							
TUITION							
Regular Education [129]	\$ 1,931,507	\$ 1,909,017	\$ 2,157,971	\$ 226,464	11.72%	\$ 248,954	13.04%
Special Education [20]	\$ 765,896	\$ 765,896	\$ 681,296	\$ (84,600)	-11.05%	\$ (84,600)	-11.05%
Reconciliation	\$ 10,605	\$ 10,605	\$ 67,772	\$ 57,167	539.06%	\$ 57,167	539.06%
Total for Object	\$ 2,708,008	\$ 2,685,518	\$ 2,907,039	\$ 199,031	7.35%	\$ 221,521	8.25%
TRANSPORTATION							
Late Bus	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Special Education/Alt. Education	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
% Bus Transportation (33%)	\$ 125,567	\$ 106,273	\$ 116,033	\$ (9,534)	-7.59%	\$ 9,760	9.18%
% fuel (33%)	\$ 20,648	\$ 20,648	\$ 17,721	\$ (2,927)	-14.18%	\$ (2,927)	-14.18%
Total for Object	\$ 146,215	\$ 126,921	\$ 133,754	\$ (12,461)	-8.52%	\$ 6,833	5.38%
SPECIAL EDUCATION SERVICES							
Extended Program - H.S. - ELHS (ESY) (0)	\$ 8,670	\$ 8,670	\$ -	\$ (8,670)	-100.00%	\$ (8,670)	-100.00%
Special Education Services (0)	\$ 67,074	\$ 67,074	\$ -	\$ (67,074)	-100.00%	\$ (67,074)	-100.00%
Total for Object	\$ 75,744	\$ 75,744	\$ -	\$ (75,744)	-100.00%	\$ (75,744)	-100.00%
Total for East Lyme High School Expenses	\$ 2,929,967	\$ 2,888,183	\$ 3,040,793	\$ 110,826	3.78%	\$ 152,610	5.28%

School Budget Expenditures: Out of District Services

OUT OF DISTRICT SERVICES

TUITION

Magnet School (K - 12): We currently have students attending 7 different Magnet Schools. There are estimated to be 15 students at Magnet Schools in 24-25. 9 of those students will be in grades K-8.

Lebanon Vo-Ag (Grades 9 - 12): Anticipated tuition amount is for 4 students, based on anticipated enrollment.

Tuition out-of-district Student Attending Salem: Anticipate zero students attending Salem School from out of town.

SPED Placements (Pre-K – Grade 12+): Tuition costs are for 12 out of district placements for known students for a defined 10-month school year, this is an increase of 5 students from 23-24 budget. \$110,638 in anticipated special education excess cost revenue has been used to offset these expenses. The budget calculation for the line item is total tuition - \$642,361 less Special education excess cost est. - \$110,638 equals line item budget \$531,723.

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 does not provide transportation for students attending Magnet Schools during the 24-25 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 24-25.

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.

	Budget Approved 2023-2024	Budget Adj.(1/31/24) 2023-2024	Budget Requested 2024-2025	\$ Variance 24-25 vs. 23- 24 App	% Variance 24-25 vs. 23- 24 App	\$ Variance 24-25 vs. 23- 24 Adj.	% Variance 24-25 vs. 23- 24 Adj.
OUT of DISTRICT SERVICES							
TUITION							
Magnet School (K-12) [15]	\$ 73,732	\$ 82,576	\$ 79,958	\$ 6,226	8.44%	\$ (2,618)	-3.17%
Leb. VoAg (9-12) [4]	\$ 6,823	\$ 20,469	\$ 27,292	\$ 20,469	300.00%	\$ 6,823	33.33%
Tuition Due from O/D Student attending Salem School (0)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
SPED Placements (Prek-Grade 22) [12]	\$ 310,039	\$ 310,039	\$ 531,723	\$ 221,684	71.50%	\$ 221,684	71.50%
Extended Programs (ESY)[8]	\$ 54,580	\$ 54,580	\$ 79,020	\$ 24,440	44.78%	\$ 24,440	44.78%
Total for Object	\$ 445,174	\$ 467,664	\$ 717,993	\$ 272,819	61.28%	\$ 250,329	53.53%
TRANSPORTATION							
Magnet School (K-12)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Vocational Schools (9-12)	\$ 71,397	\$ 119,693	\$ 126,167	\$ 54,770	76.71%	\$ 6,474	5.41%
Special Education [K-13]	\$ 137,240	\$ 137,240	\$ 198,792	\$ 61,552	44.85%	\$ 61,552	44.85%
Total for Object	\$ 208,637	\$ 256,933	\$ 324,959	\$ 116,322	55.75%	\$ 68,026	26.48%
SPECIAL EDUCATION SERVICES (9)	\$ 77,009	\$ 77,009	\$ 102,288	\$ 25,279	32.83%	\$ 25,279	32.83%
Total for Object	\$ 77,009	\$ 77,009	\$ 102,288	\$ 25,279	32.83%	\$ 25,279	32.83%
Total for Out of District Services	\$ 730,820	\$ 801,606	\$ 1,145,240	\$ 414,420	56.71%	\$ 343,634	42.87%
Total for All Expenses Outside Salem	\$ 3,660,787	\$ 3,689,789	\$ 4,186,033	\$ 525,246	14.35%	\$ 496,244	13.45%
GRAND TOTAL BOARD OF EDUCATION EXPENSES	\$ 11,304,501	\$ 11,304,501	\$ 12,028,229	\$ 723,728	6.40%	\$ 723,728	6.40%