



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

Salem School District BOE Approved Budget SY2025-26

SALEM SCHOOL DISTRICT
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Board of Education Budget 2025-2026

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Budget Approved 2024-2025</u>	<u>Budget Requested 2025-2026</u>	<u>\$ Difference 25-26 vs 24-25</u>	<u>% Difference 25-26 vs 24-25</u>
Total for Salem School (Pre-K through Grade 8)	\$6,219,342	\$5,996,268	\$6,500,729	\$6,874,166	\$373,437	5.74%
Total for Salem School District Central Office	\$1,004,039	\$1,274,667	\$1,191,536	\$1,205,997	\$14,461	1.21%
Total for East Lyme High School Program	\$3,098,681	\$2,625,635	\$2,919,966	\$3,232,815	\$312,849	10.71%
Total for Out of District Services	\$996,058	\$1,096,625	\$1,065,602	\$715,190	(\$350,412)	-32.88%
Grand Total	\$11,318,120	\$10,993,195	\$11,677,833	\$12,028,168	\$350,335	3.00%

Board of Finance Approved Reduction

(\$381,851.00)

Board of Finance Approved Budget for Board of Education

\$11,646,317.00

(\$31,516.00)

-0.27%

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

SALEM SCHOOL (Pre-K through Grade 8)

SALARIES AND WAGES

Principal – Salary reflects amount per employment contract.

Associate Principal & Curriculum Director – Salary reflects amount per employment contract.

Teachers - Core: Line item is for classroom teachers grades K-8. Assumes 20.0 FTE. In 24-25 0.8 FTE of PreK teacher was included in this line item. That has been reclassified to special education for 25-26.

Teachers – Related Arts: Line item includes certified staff teaching Music, Art, PE, Health, World Language, Computers, and Library. Assumes 8.0 FTE. World Language has been decreased to 0.70 FTE and PE has been increased from 1.60 FTE to 2.0 FTE for 25-26.

Stipends: Includes Yearbook, 8th Grade Advisor, Jazz Band, Theater Club, Coaching stipends. Also includes Leadership Team (5 positions), Data Manager and STEAM Advisor. New stipends added for 25-26 are the Volley Ball Coach and a Tech Innovation Advisor.

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

Substitutes: This amount is based upon projected needs for SY2025-26. Daily sub rates have been increased to \$160/day for on call subs and \$165/day for building subs. Previous rates were \$110/day and \$115/day. Rates were increased to align with what neighboring districts are paying.

Paras SRBI: This includes 3 part-time support people to assist the interventionists. Total FTE is 2.36. In addition to a 2.75% increase per contract, paraprofessionals received 1 added holiday and the work day increased by 15 minutes.

Paraprofessionals (Tutors) Regular Education: This includes funding for 2.0 FTE paraprofessionals in Kindergarten. These were previously categorized as instructional aides.

Paraprofessionals (Instructional Aides): The 2.0 FTE previously included in this line item are now tutors. Their wages are included in the line above.

Custodians: This includes funding for 3.50 FTE custodians. 24-25 only had 2.0 FTE and assumed that we would use an outside service for cleaning. We have moved the work back in-house, so we added 1.5 FTE.

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, 2.0 FTE School Psychologist, Speech Pathologist, English/LA Interventionist, Math Interventionist and 7.0 FTE Special Education teachers. The increase reflects the addition of 1.0 FTE PreK teacher and the transfer of 0.8 FTE PreK teacher to special education from regular education.

Paras (Tutors) Special Education: This includes BOE funding for 6.18 FTE paraprofessionals. There are also 4.92 FTE paraprofessionals funded through grants. Total FTE for paraprofessionals is 15.46 FTE. This is a reduction of 1.0 FTE from the 24-25 budget. This position will be filled with an RBT and charged to the Special Education Services line item.

Paras (Instructional Aides): These paraprofessional positions are now included in the line item above for BOE funded Special Education Paraprofessionals.

BENEFITS

Health Insurance: Medical insurance renewal rate is an 8.9% increase and dental is a 0% increase. There are 2 added staff members enrolled which accounts for the additional increase.

Life Insurance: Insurance for non-certified union employees was increased from \$15,000 to \$30,000 per contract. The increase reflects this change in spending.

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, CMEA, and National Assoc. of Music Education.

Software/Licenses: Student management and health management software licenses.

Office Services: This includes the cost for shared services with LEARN technology staff to assist Salem School with the student management software. LEARN also provides HR services.

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 at \$67k, BCBA services at \$31k, and 4 (RBT) Registered Behavioral Technicians at a cost of \$241k. Prior to 24-25, we had 2 RBT's funded with grants. This year we have contracted with 2 additional RBT's in support of current students needs. The added contracted staff will allow us to keep potential outplacements at Salem School.

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. We had grant funding for these programs in 23-24 and 24-25. Those grants are no longer offered.

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.

	Actual 2022-2023	Actual 2023-2024	Budget Approved 2024-2025	Adjusted 2024-2025	Budget Approved 2025-2026	\$ Variance 25-26 vs. 24- 25 App	% Variance 25-26 vs. 24- 25 App
SALEM SCHOOL (Pre-K through Grade 8)							
SALARIES AND WAGES							
Salem School Principal (1.0 FTE)	\$ 127,500	\$ 133,521	\$ 137,754	\$ 137,754	\$ 141,886	\$ 4,132	3.00%
Salem School Asst. Principal & Curriculum Director(1.0 FTE)	\$ 97,000	\$ 99,424	\$ 112,894	\$ 112,894	\$ 125,000	\$ 12,106	10.72%
Teachers - Core (20.0 FTE)	\$ 1,667,444	\$ 1,561,479	\$ 1,421,351	\$ 1,550,717	\$ 1,396,572	\$ (24,779)	-1.74%
Teachers - Related Arts & Specials (8.0 FTE)	\$ 646,549	\$ 555,927	\$ 653,078	\$ 649,834	\$ 643,401	\$ (9,677)	-1.48%
Stipends	\$ 29,832	\$ 54,670	\$ 43,486	\$ 43,486	\$ 47,344	\$ 3,858	8.87%
Enrichment Program Stipends	\$ 678		\$ -	\$ -	\$ -	\$ -	0.00%
Substitutes	\$ 114,826	\$ 102,463	\$ 81,000	\$ 81,000	\$ 118,800	\$ 37,800	46.67%
Paraprofessional (Tutors) - SRBI Regular Ed (2.36 FTE)	\$ -		\$ 59,960	\$ 59,960	\$ 83,369	\$ 23,409	39.04%
Paraprofessional (Tutors) - Grade K Regular Ed (2.0 FTE)	\$ -		\$ -	\$ 42,289	\$ 70,840	\$ 70,840	100.00%
Paraprofessional (Tutors) - Regular Ed - Grant Funded (0.0 FTE)	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Paraprofessional (Instruc. Aide) - Regular Ed (0.0 FTE)	\$ 39,735	\$ 39,598	\$ 42,289	\$ -	\$ -	\$ (42,289)	-100.00%
Custodians (3.5 FTE)	\$ 203,700	\$ 81,993	\$ 114,730	\$ 176,319	\$ 196,260	\$ 81,530	71.06%
Office/Media Support Personnel (5.0 FTE)	\$ 202,707	\$ 219,297	\$ 225,631	\$ 226,098	\$ 230,864	\$ 5,233	2.32%
Lunch Aides (1.5 FTE)	\$ 25,314	\$ 22,238	\$ 28,501	\$ 17,104	\$ 29,214	\$ 713	2.50%
Teachers - Special Education & Related Services (13.0 FTE)	\$ 754,225	\$ 706,554	\$ 1,054,108	\$ 866,796	\$ 1,117,694	\$ 63,586	6.03%
Paraprofessional (Tutors) - Sped - BOE Funded (6.18 FTE)	\$ 82,326	\$ 133,737	\$ 201,660	\$ 115,208	\$ 218,283	\$ 16,623	8.24%
Paraprofessional (Tutors) - Sped - Grant Funded (4.92 FTE)	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Paraprofessional (Instruc. Aides) - Sped - BOE Funded (0.0 FTE)	\$ -		\$ 31,429	\$ -	\$ -	\$ (31,429)	-100.00%
Paraprofessional (Instruc. Aides) - Sped - Grant Funded (0.0 FTE)	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 3,991,836	\$ 3,710,901	\$ 4,207,871	\$ 4,079,459	\$ 4,419,527	\$ 211,656	5.03%
BENEFITS							
Health Ins. (68.96 eligible/33 enrolled)	\$ 708,703	\$ 671,618	\$ 710,311	\$ 733,832	\$ 792,410	\$ 82,099	11.56%
Life Ins.	\$ 7,501	\$ 7,047	\$ 8,068	\$ 7,666	\$ 9,072	\$ 1,004	12.44%
Retirement Incentive	\$ 34,380	\$ 16,103	\$ -	\$ -	\$ -	\$ -	0.00%
Disability/Annuity/PhD Stipend	\$ 2,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
Soc. Sec.	\$ 51,258	\$ 47,577	\$ 60,447	\$ 50,310	\$ 65,046	\$ 4,599	7.61%
Medicare	\$ 53,959	\$ 50,314	\$ 63,308	\$ 60,658	\$ 64,870	\$ 1,562	2.47%
Travel Expenses - School	\$ -	\$ 38	\$ 200	\$ 200	\$ 200	\$ -	0.00%
Total for Object	\$ 857,801	\$ 795,697	\$ 846,334	\$ 856,666	\$ 935,598	\$ 89,264	10.55%
SERVICES PURCHASED							
Printing - School	\$ 517	\$ 1,516	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
Health & Safety Inspections	\$ 12,301	\$ 22,428	\$ 12,921	\$ 12,921	\$ 13,744	\$ 823	6.37%
Postage	\$ 2,231	\$ 2,808	\$ 2,892	\$ 2,892	\$ 2,892	\$ -	0.00%
Prof. Fees - School	\$ 1,125	\$ 1,099	\$ 1,593	\$ 1,593	\$ 1,103	\$ (490)	-30.76%
Software/Licenses	\$ 15,987	\$ 21,199	\$ 21,874	\$ 21,874	\$ 21,947	\$ 73	0.33%
Office Services	\$ 16,750	\$ 20,634	\$ 30,000	\$ 21,949	\$ 16,800	\$ (13,200)	-44.00%
Learn- Other services	\$ 400	\$ 400	\$ 400	\$ 600	\$ 600	\$ 200	50.00%
Total for Object	\$ 49,311	\$ 70,084	\$ 71,180	\$ 63,329	\$ 58,586	\$ (12,594)	-17.69%
SPECIAL EDUCATION SERVICES							
SPED consulting/therapy	\$ 194,422	\$ 182,357	\$ 118,880	\$ 298,550	\$ 339,650	\$ 220,770	185.71%
SPED evaluations	\$ -	\$ 9,274	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
SPED Equip. Maint./Repair	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Extended Programs (ESY)	\$ 6,385	\$ 10,831	\$ 1,800	\$ 11,686	\$ 18,530	\$ 16,730	929.44%
Supplies	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Software/Licenses	\$ 7,442	\$ 1,786	\$ 2,281	\$ 2,281	\$ 2,281	\$ -	0.00%
Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
SPED transportation (Pre-K-8)	\$ 64,253	\$ 60,777	\$ 79,960	\$ 77,760	\$ 83,564	\$ 3,604	4.51%
Total for Object	\$ 272,502	\$ 265,025	\$ 205,421	\$ 392,777	\$ 446,525	\$ 241,104	117.37%

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 2025-26.

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

UTILITIES

Electricity: The 25-26 amount is based on projected rates. We participated in an Eversource project to save money. Supply rate remains the same at \$.0809. Delivery projected to increase from \$0.13849 to \$0.1412598. Total \$0.2222 for 518,432 kwh. An average of 809,315 kwh – 290,883 kwh savings = 518,432 kwh x 0.2222 = \$115,175 + \$48,228 finance = \$163,403.

Trash Removal: Includes funding for regular trash pick-ups for 2025-26.

Telephone: 2025-26 budget is estimated to be a 2% increase over 23-24 actual spend of \$11,631.00. 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 \$2.50/gal. Decrease in price per gallon from 24-25.

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. Decrease reflects moving the custodial duties in-house, instead of contracting with an outside vendor.

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 5% per the contract.

Fuel: Diesel fuel is purchased co-operatively through a consortium with other municipalities. The amount budgeted reflects \$2.50/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. Increase is due to moving the activity back in-house.

Uniforms: Uniforms provided to custodians. This is no longer a requirement of the non-certified contract, so there is no funding in 25-26.

	Actual 2022-2023	Actual 2023-2024	Budget Approved 2024-2025	Adjusted 2024-2025	Budget Approved 2025-2026	\$ Variance 25-26 vs. 24- 25 App	% Variance 25-26 vs. 24- 25 App
PROGRAM IMPROVEMENTS							
Curriculum review/development Stipends	\$ 534	\$ 7,929	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
New Curriculum/Textbooks	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Consulting Fees	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Instructional Technology	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 534	\$ 7,929	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
STAFF DEVELOPMENT							
Course reimbursement	\$ 5,352	\$ 2,019	\$ 8,859	\$ 8,859	\$ 6,900	\$ (1,959)	-22.11%
Professional Development	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Professional Library	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 5,352	\$ 2,019	\$ 8,859	\$ 8,859	\$ 6,900	\$ (1,959)	-22.11%
UTILITIES							
Electricity	\$ 127,504	\$ 132,070	\$ 150,515	\$ 150,515	\$ 163,403	\$ 12,888	8.56%
Trash Removal	\$ 13,335	\$ 15,212	\$ 14,356	\$ 15,277	\$ 15,489	\$ 1,133	7.89%
Telephone	\$ 10,090	\$ 11,631	\$ 13,864	\$ 13,864	\$ 16,364	\$ 2,500	18.03%
Heating Fuel	\$ 160,507	\$ 147,417	\$ 135,445	\$ 135,445	\$ 117,500	\$ (17,945)	-13.25%
Total for Object	\$ 311,436	\$ 306,330	\$ 314,180	\$ 315,101	\$ 312,756	\$ (1,424)	-0.45%
BUILDING MAINTENANCE							
Plumber	\$ 14,153	\$ 2,204	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
Boiler/Cooling Systems	\$ 4,007	\$ 3,292	\$ 3,250	\$ 11,330	\$ 3,250	\$ -	0.00%
Electrician	\$ 4,890	\$ 1,205	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	0.00%
Septic cleaning	\$ 3,224	\$ -	\$ 6,000	\$ 5,500	\$ 6,000	\$ -	0.00%
Grounds maintenance	\$ 4,116	\$ 8,031	\$ 11,325	\$ 5,832	\$ 11,325	\$ -	0.00%
Service Contracts	\$ 109,597	\$ 260,946	\$ 256,607	\$ 125,086	\$ 87,567	\$ (169,040)	-65.88%
Total for Object	\$ 139,987	\$ 275,678	\$ 288,382	\$ 158,948	\$ 119,342	\$ (169,040)	-58.62%
REPAIRS							
General repairs	\$ 14,437	\$ 16,493	\$ 12,500	\$ 9,130	\$ 12,500	\$ -	0.00%
Building Repairs	\$ 20,445	\$ 28,326	\$ 21,475	\$ 21,475	\$ 21,475	\$ -	0.00%
Maintenance equip.	\$ 6,309	\$ 250	\$ 1,400	\$ 174	\$ 1,400	\$ -	0.00%
Total for Object	\$ 41,191	\$ 45,069	\$ 35,375	\$ 30,779	\$ 35,375	\$ -	0.00%
INSTRUCTIONAL REPAIRS							
Computers (parts)	\$ 752	\$ 1,946	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Band instruments	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Telephone Repairs	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 752	\$ 1,946	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
TRANSPORTATION							
Bus Transportation (67%)	\$ 267,298	\$ 244,413	\$ 256,967	\$ 256,844	\$ 260,285	\$ 3,318	1.29%
Fuel (67%)	\$ 37,173	\$ 24,713	\$ 35,979	\$ 37,367	\$ 30,954	\$ (5,025)	-13.97%
Field trips	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Sports	\$ 11,854	\$ 12,592	\$ 15,905	\$ 15,905	\$ 13,835	\$ (2,070)	-13.01%
Project O	\$ 926	\$ 2,130	\$ 1,501	\$ 1,625	\$ 2,789	\$ 1,288	85.81%
Total for Object	\$ 317,251	\$ 283,848	\$ 310,352	\$ 311,741	\$ 307,863	\$ (2,489)	-0.80%
MAINTENANCE- SUPPLIES							
Custodial	\$ 35,564	\$ 23,322	\$ 14,780	\$ 22,908	\$ 34,780	\$ 20,000	135.32%
Uniforms	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 35,564	\$ 23,322	\$ 14,780	\$ 22,908	\$ 34,780	\$ 20,000	135.32%

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. Medicaid funds will support these purchases in 25-26.

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.

Field Trips/Admissions: The BOE will not fund field trips in 25-26.

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 clarinets, two violins, two violas, one celo, 2 Jr. marching band bass drums, and a Yamaha harmony director keyboard.

	Actual 2022-2023	Actual 2023-2024	Budget Approved 2024-2025	Adjusted 2024-2025	Budget Approved 2025-2026	\$ Variance 25-26 vs. 24- 25 App	% Variance 25-26 vs. 24- 25 App
INSTRUCTIONAL SUPPLIES							
General Supplies (Classrooms)	\$ 12,551	\$ 11,115	\$ 13,900	\$ 13,020	\$ 13,750	\$ (150)	-1.08%
Office Supplies (School)	\$ 2,374	\$ 2,073	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Copier supplies	\$ 5,915	\$ 10,981	\$ 10,362	\$ 10,362	\$ 6,249	\$ (4,113)	-39.69%
Computer/Multimedia Supplies	\$ 11,633	\$ 17,436	\$ 11,588	\$ 11,588	\$ 11,588	\$ -	0.00%
Software/Licenses	\$ 28,153	\$ 43,795	\$ 41,320	\$ 42,305	\$ 42,834	\$ 1,514	3.66%
Academic Areas (K-4)	\$ 5,780	\$ 16,082	\$ 5,477	\$ 5,461	\$ 13,130	\$ 7,653	139.73%
Social Studies (5-8)	\$ -	\$ 76	\$ 288	\$ 726	\$ 50	\$ (238)	-82.64%
Physical Ed. (5-8)	\$ 668	\$ 1,101	\$ 1,117	\$ 1,213	\$ 408	\$ (709)	-63.47%
Physical Ed. (K-4)	\$ 572	\$ 3,965	\$ 2,603	\$ 2,125	\$ 1,595	\$ (1,008)	-38.72%
Music/Band/Chorus (K-4)	\$ 2,074	\$ 2,603	\$ 2,850	\$ 2,850	\$ 2,796	\$ (54)	-1.89%
Music/Band/Chorus (5-8)	\$ 936	\$ 740	\$ 1,554	\$ 1,362	\$ 931	\$ (623)	-40.09%
Foreign Languages (2-8)	\$ -	\$ 478	\$ 175	\$ 615	\$ 175	\$ -	0.00%
Art (K-4)	\$ 1,101	\$ 318	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.00%
Art (5-8)	\$ 1,457	\$ 1,220	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.00%
Assessments	\$ 913	\$ 2,766	\$ 2,515	\$ 2,515	\$ -	\$ (2,515)	-100.00%
Reading/Language Arts (5-8)	\$ -	\$ 211	\$ 166	\$ 166	\$ 1,095	\$ 929	559.64%
Math (5-8)	\$ -	\$ 150	\$ 442	\$ 458	\$ 37	\$ (405)	-91.63%
Science (5-8)	\$ 6,804	\$ 1,310	\$ 7,941	\$ 7,941	\$ 380	\$ (7,561)	-95.21%
Health & Guidance (K-8)	\$ 1,163		\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
Textbooks (K-8)	\$ 451	\$ 1,517	\$ -	\$ -	\$ 3,850	\$ 3,850	100.00%
Consumable Textbooks	\$ 44,516	\$ 19,061	\$ 15,831	\$ 15,831	\$ 10,220	\$ (5,611)	-35.44%
Total for Object	\$ 127,061	\$ 136,998	\$ 127,129	\$ 127,538	\$ 118,088	\$ (9,041)	-7.11%
SUPPORT PROGRAMS							
Project Oceanology	\$ 8,193	\$ 8,193	\$ 8,357	\$ 8,357	\$ 10,245	\$ 1,888	22.59%
Playground/recess	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
School Activities	\$ 6,160	\$ 8,190	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
Health Office Supplies	\$ 3,639	\$ 2,927	\$ 5,575	\$ 5,575	\$ 5,575	\$ -	0.00%
Field trip admissions	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Athletics- equip/refs.	\$ 7,270	\$ 9,166	\$ 7,520	\$ 7,520	\$ 8,826	\$ 1,306	17.37%
Total for Object	\$ 25,262	\$ 28,476	\$ 27,452	\$ 27,452	\$ 30,646	\$ 3,194	11.63%
LIBRARY/MEDIA							
Books	\$ 7,035	\$ 6,970	\$ 8,000	\$ 8,000	\$ 9,000	\$ 1,000	12.50%
Education Media	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Periodicals/Subscriptions	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	\$ 2,484	\$ 3,130	\$ 3,000	\$ 3,000	\$ 3,500	\$ 500	16.67%
Software Licenses/Operating Systems	\$ 4,354	\$ 4,717	\$ 4,744	\$ 4,744	\$ 4,753	\$ 9	0.19%
Total for Object	\$ 13,873	\$ 14,817	\$ 15,744	\$ 15,744	\$ 17,253	\$ 1,509	9.58%
EQUIPMENT-NEW AND REPLACE							
Computers	\$ 18,021	\$ 9,157	\$ -	\$ -	\$ -	\$ -	0.00%
Instructional Equipment	\$ 10,435	\$ 780	\$ 1,258	\$ 1,258	\$ 1,908	\$ 650	51.67%
Noninstructional equipment	\$ -	\$ (3,003)	\$ 8,419	\$ 7,816	\$ 13,465	\$ 5,046	59.94%
Maintenance Equipment-Replace	\$ 1,173	\$ 12,996	\$ -	\$ -	\$ -	\$ -	0.00%
Band Instruments	\$ -	\$ 8,199	\$ 5,993	\$ 6,185	\$ 3,554	\$ (2,439)	-40.70%
Total for Object	\$ 29,629	\$ 28,129	\$ 15,670	\$ 15,259	\$ 18,927	\$ 3,257	20.78%
Total for Salem School (Pre-K - Grade 8)	\$ 6,219,342	\$ 5,996,268	\$ 6,500,729	\$ 6,438,560	\$ 6,874,166	\$ 373,437	5.74%

School Budget Expenditures: Salem School District Central Office

SALEM SCHOOL DISTRICT CENTRAL OFFICE

Superintendent: – Salary reflects amount per employment contract.

Director of Student Services: – Salary reflects amount per employment contract.

Business Manager: 25-26 increase reflects increase in non-certified union contract.

Support Staff: 25-26 increase reflects increase in non-certified union contract

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 is an 8.9% increase and dental is estimated at a 0% 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 5% increase over 24-25 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. Reduction reflects reduced litigation.

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 cost of GASB75 software that is renewed every two years. Also contracted increases for technology and facilities shared services with East Lyme.

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 School Business Officials (CASBO), and Association for Supervision and Curriculum Development (ASCD), NESDEC, etc. The decrease reflects the non-renewal of CAPPs membership.

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.

	Actual 2022-2023	Actual 2023-2024	Budget Approved 2024-2025	Adjusted 2024-2025	Budget Approved 2025-2026	\$ Variance 25-26 vs. 24- 25 App	% Variance 25-26 vs. 24- 25 App
SALEM SCHOOL DISTRICT CENTRAL OFFICE							
SALARIES							
Superintendent (0.7 FTE)	\$ 113,300	\$ 116,444	\$ 120,135	\$ 120,135	\$ 123,739	\$ 3,604	3.00%
Director of Student Services (1.0 FTE)	\$ 59,487	\$ 123,000	\$ 131,500	\$ 131,500	\$ 135,445	\$ 3,945	3.00%
Business Manager (1.0 FTE)	\$ 98,691	\$ 101,652	\$ 104,874	\$ 104,874	\$ 107,758	\$ 2,884	2.75%
Facilities Director (0.0 FTE)	\$ 23,367		\$ -	\$ -	\$ -	\$ -	0.00%
Superintendent Search	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Non-Union Increase Set Aside	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Administrative Restructure	\$ -		\$ 11,864	\$ -	\$ -	\$ (11,864)	-100.00%
Retirement Incentive	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Support Staff (2.0 FTE)	\$ 121,263	\$ 125,124	\$ 128,792	\$ 128,917	\$ 132,469	\$ 3,677	2.85%
Total for Object	\$ 416,108	\$ 466,220	\$ 497,165	\$ 485,426	\$ 499,411	\$ 2,246	0.45%
BENEFITS							
Health Ins. (4.7 eligible/4.70 enrolled)	\$ 111,322	\$ 149,286	\$ 148,748	\$ 148,748	\$ 162,788	\$ 14,040	9.44%
Life Ins.	\$ 1,202	\$ 1,649	\$ 1,693	\$ 1,693	\$ 1,731	\$ 38	2.24%
Disability/Annuity/Stipend (3 employees)	\$ 20,833	\$ 20,833	\$ 20,833	\$ 20,833	\$ 20,833	\$ -	0.00%
Soc. Sec.	\$ 14,310	\$ 13,049	\$ 14,487	\$ 14,495	\$ 14,894	\$ 407	2.81%
Medicare	\$ 5,665	\$ 6,153	\$ 7,037	\$ 7,082	\$ 7,241	\$ 204	2.90%
Unemployment comp. (district-wide expense)	\$ -	\$ 30,835	\$ 1,000	\$ 2,745	\$ 1,000	\$ -	0.00%
Worker's Comp. (district-wide expense)	\$ 47,641	\$ 47,642	\$ 49,073	\$ 50,024	\$ 51,525	\$ 2,452	5.00%
Travel Expenses (district-wide expense)	\$ -	\$ 443	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Total for Object	\$ 200,973	\$ 269,890	\$ 243,371	\$ 246,120	\$ 260,512	\$ 17,141	7.04%
SERVICES PURCHASED							
Audits	\$ 16,890	\$ 18,741	\$ 18,666	\$ 18,666	\$ 17,811	\$ (855)	-4.58%
Legal Fees	\$ 80,367	\$ 170,322	\$ 60,000	\$ 60,000	\$ 40,000	\$ (20,000)	-33.33%
Legal Settlements	\$ -	\$ -	\$ -	\$ 290,226	\$ -	\$ -	0.00%
Payroll	\$ 11,326	\$ 11,721	\$ 11,731	\$ 11,731	\$ 12,052	\$ 321	2.74%
District Level Contracts	\$ 142,525	\$ 185,793	\$ 189,469	\$ 189,291	\$ 204,480	\$ 15,011	7.92%
Building Insurance	\$ 19,511	\$ 19,564	\$ 20,152	\$ 20,587	\$ 21,607	\$ 1,455	7.22%
Liability Insurance	\$ 30,773	\$ 41,988	\$ 33,687	\$ 45,537	\$ 34,701	\$ 1,014	3.01%
Advertising	\$ 1,327	\$ 1,190	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
Printing	\$ 1,060	\$ 578	\$ 800	\$ 800	\$ 800	\$ -	0.00%
CABE	\$ 3,716	\$ 3,774	\$ 3,812	\$ 3,812	\$ 3,893	\$ 81	2.12%
Prof. Dues and Fees - Central	\$ 7,461	\$ 7,014	\$ 7,356	\$ 7,618	\$ 4,487	\$ (2,869)	-39.00%
Total for Object	\$ 314,956	\$ 460,685	\$ 347,173	\$ 649,768	\$ 341,331	\$ (5,842)	-1.68%
TUITION							
Adult Education	\$ 10,151	\$ 9,618	\$ 9,759	\$ 9,497	\$ 9,418	\$ (341)	-3.49%
Total for Object	\$ 10,151	\$ 9,618	\$ 9,759	\$ 9,497	\$ 9,418	\$ (341)	-3.49%
SUPPLIES							
Postage	\$ 1,255	\$ 2,099	\$ 2,162	\$ 2,162	\$ 2,162	\$ -	0.00%
Board of Education	\$ 1,680	\$ 614	\$ 900	\$ 900	\$ 900	\$ -	0.00%
Central Office	\$ 2,410	\$ 1,947	\$ 1,734	\$ 1,734	\$ 1,734	\$ -	0.00%
Software/Licenses	\$ 56,506	\$ 63,594	\$ 89,272	\$ 89,272	\$ 90,529	\$ 1,257	1.41%
Total for Object	\$ 61,851	\$ 68,254	\$ 94,068	\$ 94,068	\$ 95,325	\$ 1,257	1.34%
Total District Costs	\$ 1,004,039	\$ 1,274,667	\$ 1,191,536	\$ 1,484,879	\$ 1,205,997	\$ 14,461	1.21%

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 25-26 are \$18,841.38 for regular education, \$35,509.63 for special education. The regular education rate is a 12.62% increase over 24-25. The special education rate is an increase of 4.24% over 24-25. The anticipated regular education enrollment at East Lyme High School of Salem students for 25-26 is 122, a decrease of 2 students. Special education enrollment for known students, is anticipated to be 17 students, a decrease of 2 students.

Reconciliation: The adjusted amount of actual 23-24 East Lyme High School costs based on the reconciliation process as outlined in the Cooperative Agreement. The total amount for reconciliation is \$349,385.74. A portion of our non-lapsing account funds, \$203,941.75, will be used to offset the expense.

TRANSPORTATION

Late Bus: This item was cut from the budget for 17-18 and will not be reinstated in 25-26.

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

% Bus Transportation and % Fuel Costs: Fuel costs have been estimated at \$2.50/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.

	Actual 2022-2023	Actual 2023-2024	Budget Approved 2024-2025	Adjusted 2024-2025	Budget Approved 2025-2026	\$ Variance 25-26 vs. 24- 25 App	% Variance 25-26 vs. 24- 25 App
EAST LYME HIGH SCHOOL PROGRAM							
TUITION							
Regular Education [122]	\$ 2,161,407	\$ 1,845,662	\$ 2,074,328	\$ 2,074,334	\$ 2,298,649	\$ 224,321	10.81%
Special Education [17]	\$ 554,271	\$ 574,422	\$ 647,231	\$ 510,972	\$ 603,664	\$ (43,567)	-6.73%
Reconciliation	\$ 161,500	\$ 10,605	\$ 67,772	\$ 67,772	\$ 145,444	\$ 77,672	114.61%
Total for Object	\$ 2,877,178	\$ 2,430,689	\$ 2,789,331	\$ 2,653,078	\$ 3,047,757	\$ 258,426	9.26%
TRANSPORTATION							
Late Bus	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Special Education/Alt. Education	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
% Bus Transportation (33%)	\$ 128,460	\$ 111,803	\$ 112,914	\$ 112,914	\$ 117,569	\$ 4,655	4.12%
% fuel (33%)	\$ 18,115	\$ 12,172	\$ 17,721	\$ 17,721	\$ 15,246	\$ (2,475)	-13.97%
Total for Object	\$ 146,575	\$ 123,975	\$ 130,635	\$ 130,635	\$ 132,815	\$ 2,180	1.67%
SPECIAL EDUCATION SERVICES							
Extended Program - H.S. - ELHS (ESY) (0)	\$ 9,170		\$ -	\$ -	\$ -	\$ -	0.00%
Special Education Services (5)	\$ 65,758	\$ 70,971	\$ -	\$ -	\$ 52,243	\$ 52,243	100.00%
Total for Object	\$ 74,928	\$ 70,971	\$ -	\$ -	\$ 52,243	\$ 52,243	100.00%
Total for East Lyme High School Expenses	\$ 3,098,681	\$ 2,625,635	\$ 2,919,966	\$ 2,783,713	\$ 3,232,815	\$ 312,849	10.71%

School Budget Expenditures: Out of District Services

OUT OF DISTRICT SERVICES

TUITION

Magnet School (K - 12): We currently have students attending 6 different Magnet Schools. There will be 16 students at Magnet Schools in 25-26. 7 of those students will be in grades K-8.

Lebanon Vo-Ag (Grades 9 - 12): Anticipated tuition amount is for 5 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 7 out-of-district placements for known students for a defined 10-month school year, this is a decrease of 5 students from 24-25 budget. \$58,466 in anticipated special education excess cost revenue has been used to offset these expenses. The budget calculation for the line item is total tuition - \$364,700 less Special education excess cost est. - \$58,466 equals line item budget \$306,234.

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. There are currently 5 students in these programs.

TRANSPORTATION

Magnet School (K – 12): Salem does not provide transportation for students attending Magnet Schools during the 25-26 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 transportation for the placements for 25-26.

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.

	Actual 2022-2023	Actual 2023-2024	Budget Approved 2024-2025	Adjusted 2024-2025	Budget Approved 2025-2026	\$ Variance 25-26 vs. 24- 25 App	% Variance 25-26 vs. 24- 25 App
OUT of DISTRICT SERVICES							
TUITION							
Magnet School (K-12) [16]	\$ 59,547	\$ 87,613	\$ 56,696	\$ 60,296	\$ 52,618	\$ (4,078)	-7.19%
Leb. VoAg (9-12) [5]	\$ 6,823	\$ 20,469	\$ 11,874	\$ 11,874	\$ 19,787	\$ 7,913	66.64%
Tuition Due from O/D Student attending Salem School (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SPED Placements (Prek-Grade 22) [8]	\$ 485,339	\$ 478,220	\$ 531,723	\$ 444,488	\$ 306,234	\$ (225,489)	-42.41%
Extended Programs (ESY)[6]	\$ 83,518	\$ 68,282	\$ 79,020	\$ 67,734	\$ 56,245	\$ (22,775)	-28.82%
Total for Object	\$ 635,227	\$ 654,584	\$ 679,313	\$ 584,392	\$ 434,884	\$ (244,429)	-35.98%
TRANSPORTATION							
Magnet School (K-12)	\$ -		\$ -	\$ -	\$ -	\$ -	0.00%
Vocational Schools (9-12)	\$ 54,844	\$ 121,880	\$ 99,527	\$ 99,527	\$ 101,993	\$ 2,466	2.48%
Special Education [K-13]	\$ 175,899	\$ 261,256	\$ 173,886	\$ 177,083	\$ 120,103	\$ (53,783)	-30.93%
Total for Object	\$ 230,743	\$ 383,136	\$ 273,413	\$ 276,610	\$ 222,096	\$ (51,317)	-18.77%
SPECIAL EDUCATION SERVICES (9)	\$ 130,088	\$ 58,905	\$ 112,876	\$ 109,679	\$ 58,210	\$ (54,666)	-48.43%
Total for Object	\$ 130,088	\$ 58,905	\$ 112,876	\$ 109,679	\$ 58,210	\$ (54,666)	-48.43%
Total for Out of District Services	\$ 996,058	\$ 1,096,625	\$ 1,065,602	\$ 970,681	\$ 715,190	\$ (350,412)	-32.88%
Total for All Expenses Outside Salem	\$ 4,094,739	\$ 3,722,260	\$ 3,985,568	\$ 3,754,394	\$ 3,948,005	\$ (37,563)	-0.94%
GRAND TOTAL BOARD OF EDUCATION EXPENSES	\$ 11,318,120	\$ 10,993,195	\$ 11,677,833	\$ 11,677,833	\$ 12,028,168	\$ 350,335	3.00%