Believe, Achieve, Succeed

Salem School District

Board of Education's Approved Budget: SY2016-2017 Approved 4/11/16

SALEM SCHOOL DISTRICT

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

Superintendent's Budget Proposal 2016-2017

	Expended 2014-2015	Budget Approved 2015-2016	Budget Adjusted 2015-2016	Budget Proposed 2016-2017	$ Difference Proposed 16-17 vs 15-16	% Difference Proposed 16-17 vs 15-16
Total for Salem School (Pre-K through Grade 8)	$5,327,815	$5,444,511	$5,350,192	$5,665,141	$220,630	4.05%
Total for Salem School District Central Office	$788,576	$841,502	$827,081	$768,097	($73,405)	-8.72%
Total for East Lyme High School Program	$3,192,684	$3,366,387	$3,190,115	$3,282,882	($83,505)	-2.48%
Total for Out of District Services	$1,047,014	$992,600	$1,277,612	$956,762	($35,838)	-3.61%
Grand Total	**$10,356,089**	**$10,645,000**	**$10,645,000**	**$10,672,882**	**$27,882**	**0.26%**

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

SALEM SCHOOL (Pre-K through Grade 8)

SALARIES AND WAGES

Teachers: Includes Regular Education and Special Education teachers. Assumes 39.5 FTE, an increase of 0.2 FTE to support new autism program. $ increase for Teachers - Related Arts is for a 0.6 FTE technology teacher. The position was included in Office/Media support in 15-16 budget. It became a certified position so cost moved to Teachers-Related Arts. Corresponding offset can be found in Office/Media line item.

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

Enrichment Program Stipends: Funds for after school activities requested by citizens during the school study.

Substitutes: This amount is based upon projected needs for SY2016-2017. Currently, substitute pay is $70.00 per day. This will include cost of interns for SY2016-2017.

Tutors/Aides: This includes funding for tutors and instructional aides paid by Board of Education funds. Out of the 16.8 FTE planned, 8.7 FTE will be paid using Board of Education funds, while the balance will be supported through grant funding. Increase reflects additional .4 FTE needed in Kindergarten and 0.8 FTE tutor for Pre-K not included in 2015-16 budget. There has also been a reduction in grant funding from the state.

Custodians: This includes funding for 5.9 FTE, which includes the Head Custodian (1.0 FTE) and the Director of Facilities (0.4 FTE). Custodians are responsible for cleaning the school, town hall and library. Also includes funding for weekend maintainers who cover park and recreation activities.

Office/Media Support Personnel: This includes the positions of 1.5 FTE school secretaries, library aide, greeter/receptionist, and nurse. Increase reflects addition of the nurse, who was previously contracted. Offset by the 0.6 FTE Instructional Technology Specialist moved to certified teacher in 2015-16. (See Teachers-Related Arts)

Lunch Aides: There are four aides that supervise the lunch period. The reduction is due to an adjustment in their hours.

BENEFITS

Health Insurance: Medical premiums decreased 4% and dental increased 0.67%. Balance of increase due to changes in the number of participants. Certified employees moving to HDHP and HSA in 2016-17. The Board will contribute 50% of the deductible for the HSA. Premium shares are based on negotiated contracts.

Disability/Annuity/Ph.D. Stipend: This was the early retirement incentive in SY2014-2015. Not offered in 2016-17.

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.

Postage: Items that need to be mailed such as CMT scores, special education and 504 notifications and communication with parents are included. Increase is estimated at 3%.

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 change to web based software for student management system.

Office Services: This line item included the contracted nurse in the 2015-16 budget and the school secretary. These were filled by regular employees in 2015-16 and 2016-17.

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

SPECIAL EDUCATION SERVICES

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

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

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.

	2013-2014 Actual	2014-2015 Actual	Budget Approved 2015-2016	Adjusted Budget 2015-2016	Budget Proposed 2016-2017	$ Variance	% Variance
SALEM SCHOOL (Pre-K through Grade 8)							
SALARIES AND WAGES							
Elementary School Principal	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Middle School Principal	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Director of Student Achievement	$ 113,892	$ -	$ -	$ -	$ -	$ -	0.00%
Salem School Principal (1.0 FTE)	$ 130,319	$ 61,756	$ 120,535	$ 120,535	$ 121,740	$ 1,205	1.00%
Salem School Assistant Principal (1.0 FTE)	$ -	$ 90,686	$ 100,929	$ 95,452	$ 101,938	$ 1,009	1.00%
Teachers - Core (20.8 FTE)	$ 1,645,687	$ 1,429,298	$ 1,441,770	$ 1,442,650	$ 1,487,918	$ 46,148	3.20%
Teachers - Related Arts & Specials (8.5 FTE)	$ 494,220	$ 530,238	$ 544,200	$ 578,609	$ 600,912	$ 56,712	10.42%
Teachers - Student Services/Prof. Staff (10.0 FTE)	$ 599,589	$ 545,480	$ 713,169	$ 713,433	$ 743,815	$ 30,646	4.30%
Teachers - Proposed (0.2 FTE)		$ -		$ -	$ 13,214	$ 13,214	100.00%
Stipends	$ 23,070	$ 23,726	$ 34,932	$ 33,500	$ 32,123	$ (2,809)	-8.04%
Enrichment Program Stipends	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	100.00%
Substitutes	$ 60,418	$ 54,629	$ 50,324	$ 49,694	$ 50,324	$ -	0.00%
Tutors/Aides (16.4 FTE)	$ 173,644	$ 217,278	$ 196,065	$ 196,065	$ 228,729	$ 32,664	16.66%
Tutors/Aides - Proposed (0.4 FTE)	$ -	$ -	$ -	$ -	$ 6,747	$ 6,747	100.00%
Custodians (5.9 FTE)	$ 231,006	$ 227,120	$ 235,378	$ 235,378	$ 240,901	$ 5,523	2.35%
Office/Media Support Personnel (4.5 FTE)	$ 119,418	$ 92,779	$ 157,344	$ 171,022	$ 165,180	$ 7,836	4.98%
Lunch Aides (2.0 FTE)	$ 26,124	$ 23,273	$ 26,176	$ 25,997	$ 24,831	$ (1,345)	-5.14%
Total for Object	$ 3,617,387	$ 3,296,263	$ 3,620,822	$ 3,662,336	$ 3,828,372	$ 207,550	5.73%
BENEFITS							
Health Ins. (68.8 eligible/36.0 enrolled)	$ 434,646	$ 430,339	$ 427,180	$ 475,294	$ 488,683	$ 61,503	14.40%
Life Ins.	$ 6,650	$ 6,065	$ 7,169	$ 6,219	$ 7,459	$ 290	4.05%
Retirement Incentive	$ -	$ 40,000	$ -	$ -	$ -	$ -	0.00%
Disability/Annuity/PhD Stipend	$ -	$ 39,085	$ -	$ -	$ -	$ -	0.00%
Soc. Sec.	$ 45,362	$ 45,054	$ 50,584	$ 50,584	$ 53,081	$ 2,497	4.94%
Soc. Sec. - Proposed	$ -	$ -	$ -	$ -	$ 418	$ 418	100.00%
Medicare	$ 48,089	$ 43,433	$ 47,597	$ 49,227	$ 51,989	$ 4,392	9.23%
Medicare - Proposed	$ -	$ -	$ 1,887	$ -	$ 290	$ (1,597)	-84.63%
Travel Expenses - School	$ 97	$ 462	$ 500	$ 500	$ 500	$ -	0.00%
Total for Object	$ 534,844	$ 604,438	$ 534,917	$ 581,825	$ 602,420	$ 67,503	12.62%
SERVICES PURCHASED							
Printing - School	$ 1,096	$ 155	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
Health & Safety Inspections	$ 9,088	$ 15,076	$ 8,714	$ 7,714	$ 8,714	$ -	0.00%
Postage	$ 2,070	$ 3,087	$ 2,247	$ 2,247	$ 2,314	$ 67	2.98%
Prof. Fees - School	$ 1,025	$ 545	$ 2,204	$ 2,204	$ 2,287	$ 83	3.77%
Software/Licenses	$ 10,550	$ 11,001	$ 11,456	$ 11,456	$ 14,138	$ 2,682	23.41%
Office Services	$ 78,171	$ 84,861	$ 76,832	$ -	$ -	$ (76,832)	-100.00%
Learn- Other services	$ 750	$ 750	$ 750	$ 750	$ 750	$ -	0.00%
Total for Object	$ 102,750	$ 115,475	$ 103,203	$ 25,371	$ 29,203	$ (74,000)	-71.70%
SPECIAL EDUCATION SERVICES							
SPED consulting/therapy	$ 184,081	$ 165,677	$ 180,500	$ 150,500	$ 160,360	$ (20,140)	-11.16%
SPED evaluations	$ 12,730	$ 16,693	$ 15,000	$ 10,000	$ 19,000	$ 4,000	26.67%
SPED Equip. Maint./Repair	$ 566	$ -	$ -	$ -	$ -	$ -	0.00%
Extended Programs (Summer)	$ 29,533	$ 12,149	$ 48,320	$ 26,713	$ 32,854	$ (15,466)	-32.01%
Supplies	$ 3,441	$ 1,702	$ 4,959	$ 2,959	$ 3,515	$ (1,444)	-29.12%
Software/Licenses	$ 6,081	$ 6,146	$ 6,330	$ 6,330	$ 6,447	$ 117	1.85%
Equipment	$ 665	$ -	$ 500	$ 255	$ 2,195	$ 1,695	339.00%
SPED transportation (Pre-K-8)	$ 78,536	$ 62,576	$ 57,370	$ 50,179	$ 77,208	$ 19,838	34.58%
Total for Object	$ 315,633	$ 264,943	$ 312,979	$ 246,935	$ 301,579	$ (11,400)	-3.64%

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. Allows for 500 hours. Increase in spending reflects a renewed commitment from administrators.

New Curriculum/Textbooks: Plan to purchase Social Studies 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: In 2016-2017 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 2016-2017 amount is based on projected rates. The estimated amount is based on projected actual spend for 2015-16.

Trash Removal: Includes funding for regular trash pick-ups for 2016-2017.

Telephone: Spending is estimated at a 1% increase over anticipated spend for 2015-2016. The additional increase reflects a decrease in e-rate funding which had covered a portion of our bill.

Heating Fuel: Amount budgeted is consistent with the level of use, which is approximately 35,000 gallons, at a locked price of $1.93/gal. The Board of Education is a member of a municipal consortium that purchases heating oil co-operatively.

BUILDING MAINTENANCE

Plumber, Boiler /Cooling System, and Electrician: Costs to clean and maintain the heating and cooling systems is reflected.
Septic Cleaning: Cost for one pumping of the septic system per year as recommended by the Director of Health.

Ground Maintenance: Costs for upkeep of school grounds including playgrounds and track area. Specific items include: playground resurface $4,200, general landscape $4,800, athletic field maintenance $3,400, timber replacement $6,800, parking lot repair $3,600, and fence repair of $1,200.

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. Increase is due to the switch to a full service maintenance contract in the elementary wings accounting for $11,968.00. $18,578.00 is additional monitoring costs for Sonitrol to monitor the additional cameras added as a part of the security upgrades. $5,000 is needed for engineering services for septic system.

REPAIRS

General Repairs: Money budgeted for unanticipated repairs.

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

Maintenance Equipment: Repairs of maintenance equipment.

INSTRUCTIONAL REPAIRS

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

TRANSPORTATION

Bus Transportation: Transportation is provided to Salem School students using 9 buses. 67% of the annual contract is budgeted for K through Grade 8 transportation, while the remaining 33% appears under East Lyme High School (ELHS) in transportation. M&J bus costs will increase 1.4% per contract.

Fuel: Diesel fuel is purchased co-operatively through a consortium with other municipalities. The amount budgeted reflects a locked price of $2.00/gallon. This line reflects 67% of the fuel; the remaining 33% appear under East Lyme High School (ELHS). The estimated annual usage is 18,700 gallons.

Field Trips: Transportation for field trips will not be funded by the Salem Board of Education for 2016- 2017.

Sports: Transportation is provided to all away games and meets for 2016-2017. Increase reflects changes in number of away games. Also includes transportation to the Great East Music Festival.

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

MAINTENANCE SUPPPLIES

Custodial: Cleaning and other miscellaneous supplies.
Uniforms: Uniforms provided to custodians. This is no longer a requirement of the non-certified contract, so there is no funding in 2016-2017.

	2013-2014 Actual	2014-2015 Actual	Budget Approved 2015-2016	Adjusted Budget 2015-2016	Budget Proposed 2016-2017	$ Variance	% Variance
PROGRAM IMPROVEMENTS							
Curriculum review/development Stipends	$ 2,807	$ 4,471	$ 2,000	$ 2,432	$ 10,000	$ 8,000	400.00%
New Curriculum/Textbooks	$ 19,950	$ 25,158	$ -	$ -	$ 2,500	$ 2,500	100.00%
Consulting Fees	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Instructional Technology	$ 636	$ -	$ -	$ -	$ -	$ -	0.00%
Total for Object	$ 23,393	$ 29,629	$ 2,000	$ 2,432	$ 12,500	$ 10,500	525.00%
STAFF DEVELOPMENT							
Course reimbursement	$ 1,485	$ 3,880	$ 5,000	$ 5,816	$ 6,430	$ 1,430	28.60%
Professional Development	$ 7,113	$ 9,268	$ 11,500	$ 5,684	$ 10,000	$ (1,500)	-13.04%
Professional Library	$ 34	$ 176	$ 800	$ -	$ 800	$ -	0.00%
Total for Object	$ 8,632	$ 13,324	$ 17,300	$ 11,500	$ 17,230	$ (70)	-0.40%
UTILITIES							
Electricity	$ 114,812	$ 114,311	$ 118,250	$ 129,498	$ 129,500	$ 11,250	9.51%
Trash Removal	$ 8,086	$ 8,039	$ 9,000	$ 6,478	$ 9,000	$ -	0.00%
Telephone	$ 3,576	$ 3,239	$ 4,913	$ 4,913	$ 5,526	$ 613	12.48%
Heating Fuel	$ 111,097	$ 147,184	$ 84,497	$ 84,497	$ 67,722	$ (16,775)	-19.85%
Total for Object	$ 237,571	$ 272,773	$ 216,660	$ 225,385	$ 211,748	$ (4,912)	-2.27%
BUILDING MAINTENANCE							
Plumber	$ 1,984	$ 5,439	$ 5,000	$ 4,000	$ 5,000	$ -	0.00%
Boiler/Cooling Systems	$ 4,732	$ 11,437	$ 8,000	$ 10,061	$ 4,000	$ (4,000)	-50.00%
Electrician	$ 4,275	$ 22,987	$ 6,000	$ 6,000	$ 6,000	$ -	0.00%
Septic cleaning	$ 4,250	$ 4,250	$ 4,500	$ 4,500	$ 4,500	$ -	0.00%
Grounds maintenance	$ 1,467	$ 42,180	$ 16,600	$ 11,671	$ 24,000	$ 7,400	44.58%
Service Contracts	$ 38,118	$ 52,710	$ 59,789	$ 61,858	$ 95,612	$ 35,823	59.92%
Total for Object	$ 54,826	$ 139,003	$ 99,889	$ 98,090	$ 139,112	$ 39,223	39.27%
REPAIRS							
General repairs	$ 21,388	$ 30,382	$ 12,500	$ 12,136	$ 12,500	$ -	0.00%
Building Repairs	$ 21,817	$ 8,142	$ 14,650	$ 14,650	$ 12,850	$ (1,800)	-12.29%
Maintenance equip.	$ 1,451	$ 2,686	$ 4,000	$ 4,000	$ 4,000	$ -	0.00%
Total for Object	$ 44,656	$ 41,210	$ 31,150	$ 30,786	$ 29,350	$ (1,800)	-5.78%
INSTRUCTIONAL REPAIRS							
Computers (parts)	$ 2,559	$ 608	$ 4,400	$ 4,400	$ 2,400	$ (2,000)	-45.45%
Band instruments	$ -	$ 943	$ 1,000	$ 1,000	$ 1,000	$ -	0.00%
Telephone Repairs	$ 994	$ 598	$ 646	$ 646	$ 646	$ -	0.00%
Total for Object	$ 3,553	$ 2,149	$ 6,046	$ 6,046	$ 4,046	$ (2,000)	-33.08%
TRANSPORTATION							
Bus Transportation (67%)	$ 306,139	$ 277,425	$ 284,694	$ 272,639	$ 288,785	$ 4,091	1.44%
Fuel (67%)	$ 44,912	$ 41,333	$ 30,642	$ 30,642	$ 25,094	$ (5,548)	-18.11%
Field trips	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Sports	$ 5,684	$ 7,227	$ 6,708	$ 6,708	$ 7,211	$ 503	7.50%
Project O	$ 441	$ 434	$ 580	$ 433	$ 580	$ -	0.00%
Total for Object	$ 357,176	$ 326,419	$ 322,624	$ 310,422	$ 321,670	$ (954)	-0.30%
MAINTENANCE- SUPPLIES							
Custodial	$ 33,168	$ 36,975	$ 35,020	$ 31,020	$ 35,020	$ -	0.00%
Uniforms	$ 881	$ -	$ -	$ -	$ -	$ -	0.00%
Total for Object	$ 34,049	$ 36,975	$ 35,020	$ 31,020	$ 35,020	$ -	0.00%

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). Science 5-8 is increasing because of new curriculum implemented in 2015-16 that uses kits.

Assessments: Includes expenses for various types of testing used by SPED.

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

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, Science Olympiads, and other misc. school functions. Increase reflects supplies needed for DARE instruction.

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 SY2016-2017.

Athletics – Equipment/Referees: Represents the costs associated with funding referees and equipment for athletics. Increase reflects the increase in the cost of referees.

LIBRARY/MEDIA

Books: Library books are purchased each year to maintain an up-to-date library collection.

Periodicals/Subscriptions: Funds support purchase of periodicals and magazine subscriptions for student and staff use.

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

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

EQUIPMENT – NEW AND REPLACE

Computers: There are no plans to purchase computers with BOE funds in 2016-2017.

Instructional Equipment: Equipment that is used for instruction.

Non-Instructional Equipment: Includes filing cabinets, area rugs and other non-instructional items. Increase reflects a higher than normal need for area rug and filing cabinet replacement. The current items have been in use for many years since this is normally one of the first items cut when the budget is reduced.

Band Instruments: There are no instrument purchases planned for 2016-17.

	2013-2014 Actual	2014-2015 Actual	Budget Approved 2015-2016	Adjusted Budget 2015-2016	Budget Proposed 2016-2017	$ Variance	% Variance
INSTRUCTIONAL SUPPLIES							
General Supplies (Classrooms)	$ 13,899	$ 13,946	$ 14,250	$ 14,250	$ 14,250	$ -	0.00%
Office Supplies (School)	$ 2,806	$ 2,723	$ 3,000	$ 3,000	$ 3,000	$ -	0.00%
Copier supplies	$ 5,941	$ 6,052	$ 6,500	$ 6,500	$ 6,500	$ -	0.00%
Computer/Multimedia Supplies	$ 19,379	$ 6,450	$ 12,066	$ 12,066	$ 9,066	$ (3,000)	-24.86%
Software/Licenses	$ 4,252	$ 7,680	$ 8,533	$ 7,936	$ 8,955	$ 422	4.95%
Academic Areas (K-4)	$ 2,175	$ 5,777	$ 4,342	$ 4,188	$ 6,226	$ 1,884	43.39%
Social Studies (5-8)	$ 764	$ 604	$ 767	$ 767	$ 1,202	$ 435	56.71%
Physical Ed. (5-8)	$ 844	$ 1,969	$ 2,419	$ 2,419	$ 1,114	$ (1,305)	-53.95%
Physical Ed. (K-4)	$ -	$ -	$ 969	$ 969	$ 969	$ -	0.00%
Music/Band/Chorus (K-4)	$ 2,331	$ 886	$ 2,200	$ 2,200	$ 2,765	$ 565	25.68%
Music/Band/Chorus (5-8)	$ 274	$ 3,043	$ 1,700	$ 1,700	$ 1,676	$ (24)	-1.41%
Foreign Languages (2-8)	$ 1,585	$ -	$ -	$ -	$ -	$ -	0.00%
Art (K-4)	$ 193	$ 2,500	$ 3,000	$ 2,653	$ 2,000	$ (1,000)	-33.33%
Art (5-8)	$ 693	$ 1,535	$ 3,000	$ 1,500	$ 2,000	$ (1,000)	-33.33%
Assessments	$ 176	$ 1,594	$ 1,930	$ 930	$ 1,630	$ (300)	-15.54%
Reading/Language Arts (5-8)	$ 84	$ 1,315	$ 800	$ 185	$ 487	$ (313)	-39.13%
Math (5-8)	$ 549	$ 159	$ 422	$ 16	$ 307	$ (115)	-27.25%
Science (5-8)	$ 4,756	$ 2,169	$ 1,880	$ 1,761	$ 8,140	$ 6,260	332.98%
Health & Guidance (K-8)	$ -	$ 708	$ 1,345	$ 845	$ 1,449	$ 104	7.73%
Textbooks (K-8)	$ 29,050	$ 890	$ 4,000	$ 921	$ -	$ (4,000)	-100.00%
Consumable Textbooks	$ 15,928	$ 10,546	$ 30,347	$ 18,494	$ 20,994	$ (9,353)	-30.82%
Total for Object	$ 105,679	$ 70,546	$ 103,470	$ 83,300	$ 92,730	$ (10,740)	-10.38%
SUPPORT PROGRAMS							
Project Oceanology	$ 6,248	$ 6,578	$ 6,775	$ 6,921	$ 7,267	$ 492	7.26%
Playground/recess	$ -	$ 1,040	$ 200	$ 14	$ 200	$ -	0.00%
School Activities	$ 2,563	$ 2,616	$ 5,200	$ 4,054	$ 5,400	$ 200	3.85%
Health Office Supplies	$ 1,230	$ 2,425	$ 3,000	$ 2,000	$ 3,000	$ -	0.00%
Field trip admissions	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Athletics- equip/refs.	$ 4,679	$ 4,550	$ 5,857	$ 5,857	$ 6,624	$ 767	13.10%
Total for Object	$ 14,720	$ 17,209	$ 21,032	$ 18,846	$ 22,491	$ 1,459	6.94%
LIBRARY/MEDIA							
Books	$ -	$ 6,369	$ 6,000	$ 6,000	$ 6,000	$ -	0.00%
Education Media	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Periodicals/Subscriptions	$ 786	$ 740	$ 995	$ 995	$ 900	$ (95)	-9.55%
Supplies	$ 2,059	$ 3,019	$ 2,490	$ 2,490	$ 2,500	$ 10	0.40%
Software Licenses/Operating Systems	$ 3,009	$ 3,058	$ 3,114	$ 3,114	$ 3,144	$ 30	0.96%
Total for Object	$ 5,854	$ 13,186	$ 12,599	$ 12,599	$ 12,544	$ (55)	-0.44%
EQUIPMENT-NEW AND REPLACE							
Computers	$ 45,267	$ 70,983	$ -	$ -	$ -	$ -	0.00%
Instructional Equipment	$ 868	$ 5,874	$ 1,500	$ 401	$ 1,224	$ (276)	-18.40%
Noninstructional equipment	$ 6,608	$ 3,484	$ 1,500	$ 1,099	$ 3,902	$ 2,402	160.13%
Maintenance Equipment-Replace	$ 308	$ 2,533	$ -	$ -	$ -	$ -	0.00%
Band Instruments	$ -	$ 1,399	$ 1,800	$ 1,800	$ -	$ (1,800)	-100.00%
Total for Object	$ 53,051	$ 84,273	$ 4,800	$ 3,300	$ 5,126	$ 326	6.79%
Total for Salem School (Pre-K - Grade 8)	**$ 5,513,774**	**$ 5,327,815**	**$ 5,444,511**	**$ 5,350,192**	**$ 5,665,141**	**$ 220,630**	**4.05%**

School Budget Expenditures: Salem School District Central Office

SALEM SCHOOL DISTRICT CENTRAL OFFICE

SALARIES

Superintendent: Increase reflects a change in how salary is determined for this position.
Director of Student Services: Decrease reflects a reduction of .45 FTE's.

Support Staff: Increases are based upon employment contracts approved by the Board of Education. Support staff includes the Executive Assistant to the Superintendent, an Administrative Assistant and a 0.15 FTE Director of Technology. The increase reflects the salary for the Director of Technology of $25,341.00.

BENEFITS

Health Insurance: Medical premiums decreased 4% and dental increased 0.67%. This line item covers the Superintendent, Director of Student Services, Business Manager, Executive Assistant, and Administrative Assistant. Premium shares are based on employment contracts. Decrease reflects a change in salary distribution for the Superintendent.

Life Insurance: Premiums will not increase in 2016-2017. Coverage is based on employment contracts. Decrease reflects a change in salary distribution for the Superintendent.

Disability/Annuity/Stipend: Includes longevity annuities of $2,000/year for two employees based on current employment contracts. Decrease reflects a change in salary distribution for the Superintendent.

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

Unemployment Compensation: Based on expected claims.

Workers' Compensation: Premiums are based on 2015-16 actual. Actual exceeded budget due to claims history.

Travel Expenses: Covers mileage reimbursement for district employees attending out-of-district meetings. Reduction reflects a change in the salary distribution for the Superintendent.

SERVICES PURCHASED

Audits: Annual audit services. Increase reflects billings for 2014-15 and 2015-16.

Legal Fees: Annual legal fees. Decrease is because there are no union contracts to be negotiated in 2016-17.

Payroll: Charges for payroll services and Flexible Spending Account (FSA) administration. Increase reflects changes to complete 1095c filings.

District Level Contracts: Includes the district-wide copier leases, postage meter lease, accounting software maintenance agreement, school physician fee, and remote monitoring services for our servers.

Building and Liability Insurances: Property and liability policies.

Advertising: Includes classified ads for job postings, etc.

Printing: Central office printing items such as checks, letterhead and materials requested by the Superintendent, are included.

CABE: The budgeted amount is for full membership in the Connecticut Association of Boards of Education (CABE), which includes policy services, workshop fees, negotiations updates, consulting fees and other services.

Professional Dues and Fees – Central Office: District level contractual obligations for the payments of dues to such organizations as Connecticut Association of Public School Superintendents (CAPSS), Connecticut Association of School Business Officials (CASBO), and Association for Supervision and Development (ASD), etc. Dues and fees for the district are included.

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. Decrease reflects an increase in the state grant used to offset cost.

SUPPLIES

Postage: District level mailings, which include surveys and communication with parents/community. Amount reflects 3% increase.

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

Central Office: Office supplies for the Central Office.

Software/Licenses: District software/licenses include the website (Schoolwires) and preventative maintenance software (School Dude).

	2013-2014 Actual	2014-2015 Actual	Budget Approved 2015-2016	Adjusted Budget 2015-2016	Budget Proposed 2016-2017	$ Variance	% Variance
SALEM SCHOOL DISTRICT CENTRAL OFFICE							
SALARIES							
Superintendent (0.45 FTE)	$ 65,287	$ 66,854	$ 68,693	$ 68,693	$ 83,981	$ 15,288	22.26%
Director of Student Services (0.45 FTE)	$ 113,892	$ 67,453	$ 110,299	$ 95,700	$ 55,000	$ (55,299)	-50.14%
Business Manager (1.0 FTE)	$ 80,850	$ 85,701	$ 88,058	$ 88,058	$ 88,939	$ 881	1.00%
Superintendent Search	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Support Staff (2.15 FTE)	$ 99,130	$ 101,707	$ 104,049	$ 104,049	$ 131,474	$ 27,425	26.36%
Total for Object	$ 359,159	$ 321,715	$ 371,099	$ 356,500	$ 359,394	$ (11,705)	-3.15%
BENEFITS							
Health Ins. (4.05 eligible/3.0 enrolled)	$ 98,573	$ 92,311	$ 103,130	$ 85,760	$ 68,584	$ (34,546)	-33.50%
Life Ins.	$ 1,548	$ 1,492	$ 1,690	$ 1,670	$ 502	$ (1,188)	-70.30%
Disability/Annuity/Stipend (2 employees)	$ 31,000	$ 30,780	$ 32,272	$ 32,272	$ 4,000	$ (28,272)	-87.61%
Soc. Sec.	$ 10,722	$ 10,987	$ 11,911	$ 11,911	$ 13,666	$ 1,755	14.73%
Medicare	$ 4,935	$ 4,462	$ 4,897	$ 4,897	$ 5,212	$ 315	6.43%
Unemployment comp. (district-wide expense)	$ 26,494	$ 14,865	$ 5,000	$ 3,190	$ 5,000	$ -	0.00%
Worker's Comp. (district-wide expense)	$ 33,758	$ 33,758	$ 33,764	$ 49,690	$ 49,690	$ 15,926	47.17%
Travel Expenses (district-wide expense)	$ 3,811	$ 3,259	$ 2,900	$ 2,900	$ 500	$ (2,400)	-82.76%
Total for Object	$ 210,841	$ 191,914	$ 195,564	$ 192,290	$ 147,154	$ (48,410)	-24.75%
SERVICES PURCHASED							
Audits	$ 9,650	$ 11,013	$ 9,940	$ 11,750	$ 11,750	$ 1,810	18.21%
Legal Fees	$ 27,079	$ 21,125	$ 35,000	$ 35,000	$ 25,000	$ (10,000)	-28.57%
Payroll	$ 12,222	$ 12,281	$ 12,750	$ 16,553	$ 15,162	$ 2,412	18.92%
District Level Contracts	$ 144,025	$ 149,678	$ 120,988	$ 121,116	$ 118,661	$ (2,327)	-1.92%
Building Insurance	$ 17,472	$ 17,049	$ 17,600	$ 17,248	$ 17,600	$ -	0.00%
Liability Insurance	$ 19,279	$ 19,321	$ 19,371	$ 18,816	$ 18,869	$ (502)	-2.59%
Advertising	$ 1,734	$ 3,296	$ 4,000	$ 3,300	$ 4,000	$ -	0.00%
Printing	$ 253	$ 1,490	$ 1,100	$ 1,100	$ 1,100	$ -	0.00%
CABE	$ 4,274	$ 3,355	$ 3,415	$ 4,534	$ 3,415	$ -	0.00%
Prof. Dues and Fees - Central	$ 6,248	$ 6,431	$ 6,736	$ 6,659	$ 7,220	$ 484	7.19%
Total for Object	$ 242,236	$ 245,039	$ 230,900	$ 236,076	$ 222,777	$ (8,123)	-3.52%
TUITION							
Adult Education	$ 8,926	$ 9,274	$ 10,052	$ 10,052	$ 8,243	$ (1,809)	-18.00%
Total for Object	$ 8,926	$ 9,274	$ 10,052	$ 10,052	$ 8,243	$ (1,809)	-18.00%
SUPPLIES							
Postage	$ 1,514	$ 2,382	$ 1,680	$ 1,680	$ 1,730	$ 50	2.98%
Board of Education	$ 833	$ 1,280	$ 2,500	$ 1,595	$ 2,500	$ -	0.00%
Central Office	$ 2,409	$ 3,597	$ 2,500	$ 2,296	$ 2,500	$ -	0.00%
Software/Licenses	$ 31,685	$ 13,375	$ 27,207	$ 26,592	$ 23,799	$ (3,408)	-12.53%
Total for Object	$ 36,441	$ 20,634	$ 33,887	$ 32,163	$ 30,529	$ (3,358)	-9.91%
Total District Costs	**$ 857,603**	**$ 788,576**	**$ 841,502**	**$ 827,081**	**$ 768,097**	**$ (73,405)**	**-8.72%**

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 2016-2017 have been estimated at $12,480.02 for regular education, $27,384.41 for special education. The anticipated regular education enrollment at East Lyme High School of Salem students for 2016-2017 is 177, and special education enrollment for known students, is anticipated to be 27 students. This is a decrease of 17 regular education students from the 2015-2016 budget and a decrease of 4 special education students over the 2015-2016 budget.

Reconciliation: The adjusted amount of actual 2014-2015 East Lyme High School costs based on the reconciliation process as outlined in the Cooperative Agreement.

TRANSPORTATION

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

Special Education/Alternative Education: Transportation fees to and from regular or extended mandated services. Increase reflects student moving from out of district to ELHS.

% Bus Transportation and % Fuel Costs: Fuel costs have been estimated at $2.00/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. Increase reflects additional services required by student's IEP's.

	2013-2014 Actual	2014-2015 Actual	Budget Approved 2015-2016	Adjusted Budget 2015-2016	Budget Proposed 2016-2017	$ Variance	% Variance
EAST LYME HIGH SCHOOL PROGRAM							
TUITION							
Regular Education [177]	$ 2,374,970	$ 2,359,491	$ 2,368,695	$ 2,396,781	$ 2,208,964	$ (159,731)	-6.74%
Special Education [27]	$ 340,932	$ 587,866	$ 817,144	$ 590,453	$ 739,379	$ (77,765)	-9.52%
Reconciliation	$ 160,755	$ 70,293	$ 28,548	$ 28,548	$ 132,841	$ 104,293	365.33%
Total for Object	$ 2,876,657	$ 3,017,650	$ 3,214,387	$ 3,015,782	$ 3,081,184	$ (133,203)	-4.14%
TRANSPORTATION							
Late Bus	$ 8,975	$ 9,100	$ 9,581	$ 9,581	$ 9,867	$ 286	2.99%
Special Education/Alt. Education	$ 3,633	$ 3,004	$ -	$ 2,204	$ 24,343	$ 24,343	100.00%
% Bus Transportation (33%)	$ 135,750	$ 120,415	$ 126,727	$ 126,731	$ 128,528	$ 1,801	1.42%
% fuel (33%)	$ 21,970	$ 19,660	$ 15,092	$ 15,092	$ 12,360	$ (2,732)	-18.10%
Total for Object	$ 170,328	$ 152,179	$ 151,400	$ 153,608	$ 175,098	$ 23,698	15.65%
SPECIAL EDUCATION SERVICES							
Extended Program - H.S. - ELHS (2)	$ 38,252	$ 147	$ 600	$ 17,826	$ 7,600	$ 7,000	1166.67%
Special Education Services	$ 3,877	$ 22,708	$ -	$ 2,900	$ 19,000	$ 19,000	100.00%
Total for Object	$ 42,129	$ 22,855	$ 600	$ 20,725	$ 26,600	$ 26,000	4333.33%
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total for Object	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Total for East Lyme High School Expenses	**$ 3,089,114**	**$ 3,192,684**	**$ 3,366,387**	**$ 3,190,115**	**$ 3,282,882**	**$ (83,505)**	**-2.48%**

School Budget Expenditures: Out of District Services

OUT OF DISTRICT SERVICES

TUITION

Magnet School (K - 12): We currently have students attending Regional Multicultural Magnet School (RMMS), Marine Science Magnet High School, Two Rivers Magnet High School, and Winthrop Magnet School. There are estimated to be 19 students at Magnet Schools in 2016-17. 16 of those students will be in grades K-8. 15 students were budgeted in 2015-16, which accounts for the increase. The district has capacity if the 16 students in grades K-8 wished to return to Salem. This would save the Town $38,708.

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

SPED Placements (Pre-K – Grade 12+): Tuition costs are for 9 out of district placements for known students for a defined 10-month school year. $217,860 in anticipated special education excess cost revenue has been used to offset these expenses. The budget calculation for the line item is total tuition - $703,584 less Special education excess cost est. - $217,860 equals line item budget $485,724.

Extended Programs: Costs are for those special education students attending out of district schools who require more than a standard 10-month program or an extended school day program during the summer.

TRANSPORTATION

Magnet School (K – 12): Salem will not reimburse parents sending their students to Magnet Schools during the 2016-2017 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 2016-2017.

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. We are not able to negotiate these expenses with the Magnet Schools. We must pay what is billed. 93% of these charges for 2016-17 will go to a K-8 Magnet School. These services are offered at Salem School to current students.

	2013-2014 Actual	2014-2015 Actual	Budget Approved 2015-2016	Adjusted Budget 2015-2016	Budget Proposed 2016-2017	$ Variance	% Variance
OUT of DISTRICT SERVICES							
TUITION							
Magnet School (K-12) [19]	$ 32,464	$ 46,992	$ 40,516	$ 60,155	$ 55,692	$ 15,176	37.46%
Leb. VoAg (9-12) [4]	$ 15,659	$ 6,823	$ 7,992	$ 20,469	$ 27,292	$ 19,300	241.49%
SPED Placements (Prek-12) [9]	$ 434,352	$ 596,199	$ 499,567	$ 547,070	$ 485,724	$ (13,843)	-2.77%
Extended Programs [7]	$ 35,052	$ 76,727	$ 80,993	$ 32,719	$ 53,000	$ (27,993)	-34.56%
Total for Object	$ 517,527	$ 726,741	$ 629,068	$ 660,413	$ 621,708	$ (7,360)	-1.17%
TRANSPORTATION							
Magnet School (K-12)	$ 4,500	$ -	$ -	$ -	$ -	$ -	0.00%
Vocational Schools (9-12)	$ 47,860	$ 69,720	$ 60,803	$ 55,499	$ 56,054	$ (4,749)	-7.81%
Special Education [K-13)	$ 257,578	$ 238,132	$ 280,095	$ 298,080	$ 218,000	$ (62,095)	-22.17%
Total for Object	$ 309,938	$ 307,852	$ 340,898	$ 353,579	$ 274,054	$ (66,844)	-19.61%
SPECIAL EDUCATION SERVICES	$ 6,312	$ 12,421	$ 22,634	$ 263,620	$ 61,000	$ 38,366	169.51%
Total for Object	$ 6,312	$ 12,421	$ 22,634	$ 263,620	$ 61,000	$ 38,366	169.51%
Total for Out of District Services	**$ 833,777**	**$ 1,047,014**	**$ 992,600**	**$ 1,277,612**	**$ 956,762**	**$ (35,838)**	**-3.61%**
Total for All Expenses Outside Salem	**$ 3,922,891**	**$ 4,239,698**	**$ 4,358,987**	**$ 4,467,727**	**$ 4,239,644**	**$ (119,343)**	**-2.74%**
GRAND TOTAL BOARD OF EDUCATION EXPENSES	$ 10,294,268	$ 10,356,089	$ 10,645,000	$ 10,645,000	$ 10,672,882	$ 27,882	0.26%