

Believe, Achieve, Succeed



**Salem School
District**

*Salem Board of Education's
Proposed Budget: SY2013-2014*

SALEM SCHOOL DISTRICT

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

Superintendent's Budget Proposal 2013-2014

	<u>Expended 2010-</u> <u>2011</u>	<u>Expended 2011-</u> <u>2012</u>	<u>Budget</u> <u>Approved 2012-</u> <u>2013</u>	<u>Budget</u> <u>Proposed 2013-</u> <u>2014</u>	<u>\$ Difference 13-</u> <u>14 vs 12-13</u>	<u>% Difference</u> <u>13-14 vs 12-13</u>
Total for Salem School (Pre-K through Grade 8)	\$5,277,363	\$5,527,082	\$5,773,112	\$5,699,942	(\$73,170)	-1.27%
Total for Salem School District Central Office	\$710,005	\$772,464	\$773,034	\$830,398	\$57,364	7.42%
Total for East Lyme High School Program	\$3,014,535	\$3,131,136	\$3,153,776	\$3,201,324	\$47,548	1.51%
Total for Out of District Services	\$511,232	\$438,482	\$418,333	\$688,566	\$270,233	64.60%
Grand Total	\$9,513,135	\$9,869,164	\$10,118,255	\$10,420,230	\$301,975	2.98%

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

SALEM SCHOOL (Pre-K through Grade 8)

SALARIES AND WAGES

School Administration: Salaries are based on employment contracts approved by the Board of Education. Category includes both Principals.

Teachers: Includes Regular Education and Special Education teachers. Assumes 40.6 FTE.

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

Substitutes: This amount is based upon projected needs for SY2013-2014. Currently, substitute pay is \$70.00 per day. This will include cost of interns for SY2013-2014.

Tutors/Aides: This includes funding for tutors and instructional aides paid by Board of Education funds. Out of the 15.5 FTE planned, only 7.00 FTE will be paid using Board of Education funds, while the balance will be supported through grant funding. Increase reflects less grant funding available for SY2013-2014. SY2012-2013 there were 18.5 FTE and 4.25 FTE was paid by Board of Education.

Custodians: This includes funding for 6.4 FTE, which includes the Head Custodian (1.0 FTE) and the Director of Facilities (0.4 FTE). Increase reflects FTE increase for the Director of Facilities from 0.2 FTE to 0.4 FTE.

Other Non-Certified Union and Non-Union Staff: This includes the positions of school secretaries, library aide and greeter/receptionist, who have a negotiated contract expiring 6/30/13. The school nurse is also included here. Cafeteria Aides: There are four aides who supervise the lunch/recess period.

BENEFITS

Health Insurance: Medical and dental insurance premiums are estimated to increase 15%. Premium shares are based on negotiated contracts.

Disability/Annuity/Ph.D. Stipend: Currently, there are no employees eligible for these payments.

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, requirements of No Child Left Behind Act, and communication with parents are included.

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

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

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

SPECIAL EDUCATION SERVICES

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

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

Software/Licenses: Includes student management software for SPED and TAG as well as programs used as part of instruction program for special needs students. Increase reflects switch to IEP Direct software instead of Semstracker.

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 statute.

PROGRAM IMPROVEMENTS

Curriculum Review/Development/Stipends: Stipends support the 5-year Curriculum Plan that targets Language Arts, Social Studies, Science, Mathematics, and the Unified Arts programs. These funds are used to reimburse teachers at a contracted rate.

New Curriculum/Textbooks: This provides for the anticipated purchase of Spanish textbooks.

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

Instructional Technology: This item will provide new software for computer technology curriculum.

	Expended 2010-2011	Expended 2011-2012	Budget Approved 2012-2013	Budget Proposed 2013-2014	\$ Difference 13-14 vs 12-13	% Difference 13-14 vs 12-13
SALEM SCHOOL (Pre-K through Grade 8)						
SALARIES AND WAGES						
School Administration	\$ 252,999	\$ 216,797	\$ 220,066	\$ 226,118	\$ 6,052	2.75%
Teachers - Reg. Education	\$ 2,089,390	\$ 2,653,873	\$ 2,517,810	\$ 2,420,663	\$ (97,147)	-3.86%
Teachers - SPED Education	\$ 449,129		\$ 397,922	\$ 409,438	\$ 11,516	2.89%
Stipends	\$ 29,088	\$ 30,659	\$ 36,068	\$ 36,429	\$ 361	1.00%
Substitutes	\$ 72,452	\$ 163,659	\$ 50,324	\$ 50,324	\$ -	0.00%
Tutors/Aides			\$ 106,734	\$ 158,985	\$ 52,251	48.95%
Custodians			\$ 215,588	\$ 232,771	\$ 17,183	7.97%
Other Non-Certified Union & Non-Union Staff	\$ 445,513	\$ 451,149	\$ 192,860	\$ 198,549	\$ 5,689	2.95%
Total for Object	\$ 3,338,571	\$ 3,516,137	\$ 3,737,372	\$ 3,733,277	\$ (4,095)	-0.11%
BENEFITS (64 employees)						
Health Ins.	\$ 541,325	\$ 452,221	\$ 507,520	\$ 491,673	\$ (15,847)	-3.12%
Life Ins.	\$ 6,726	\$ 6,438	\$ 6,864	\$ 6,564	\$ (300)	-4.37%
Disability/Annuity/PhD Stipend	\$ 108,500	\$ -	\$ -	\$ -	\$ -	0.00%
Soc. Sec.	\$ 37,382	\$ 44,194	\$ 51,649	\$ 50,427	\$ (1,222)	-2.37%
Medicare		\$ 45,862	\$ 52,295	\$ 51,649	\$ (646)	-1.24%
Medicare - Proposed	\$ 44,908		\$ 840	\$ -	\$ (840)	-100.00%
Travel Expenses - School	\$ -	\$ -	\$ -	\$ 500	\$ 500	100.00%
Total for Object	\$ 738,841	\$ 548,715	\$ 619,168	\$ 600,813	\$ (18,355)	-2.96%
SERVICES PURCHASED						
Printing - School	\$ 636	\$ 2,615	\$ 1,000	\$ 1,000	\$ -	0.00%
Health & Safety Inspections	\$ 18,619	\$ 10,477	\$ 10,364	\$ 10,364	\$ -	0.00%
Postage	\$ 1,740	\$ 1,944	\$ 2,000	\$ 2,000	\$ -	0.00%
Prof. Fees - School	\$ 1,856	\$ 1,672	\$ 2,000	\$ 2,453	\$ 453	22.65%
Software/Licenses	\$ 11,297	\$ 6,897	\$ 11,116	\$ 12,332	\$ 1,216	10.94%
Learn- Other services	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	0.00%
Total for Object	\$ 34,898	\$ 24,355	\$ 27,230	\$ 28,899	\$ 1,669	6.13%
SPECIAL EDUCATION SERVICES						
SPED consulting/therapy	\$ 102,175	\$ 106,743	\$ 113,000	\$ 125,377	\$ 12,377	10.95%
SPED evaluations	\$ 4,212	\$ 8,585	\$ 7,000	\$ 7,000	\$ -	0.00%
SPED Equip. Maint./Repair	\$ 326	\$ -	\$ -	\$ -	\$ -	0.00%
Extended Programs (Summer) (7)	\$ 18,980	\$ 53,868	\$ 39,380	\$ 17,258	\$ (22,122)	-56.18%
Supplies	\$ 1,649	\$ 295	\$ 2,100	\$ 2,100	\$ -	0.00%
Software/Licenses	\$ 4,390	\$ 5,051	\$ 3,151	\$ 7,875	\$ 4,724	149.92%
Equipment	\$ 7,568	\$ -	\$ 600	\$ 600	\$ -	0.00%
SPED transportation (prek-8)	\$ 30,441	\$ 65,145	\$ 62,995	\$ 60,619	\$ (2,376)	-3.77%
Total for Object	\$ 169,741	\$ 239,687	\$ 228,226	\$ 220,829	\$ (7,397)	-3.24%
PROGRAM IMPROVEMENTS						
Curriculum review/development Stipends	\$ 16,004	\$ 4,400	\$ 7,000	\$ 16,350	\$ 9,350	133.57%
New Curriculum/Textbooks	\$ 18,335	\$ 39,618	\$ 50,000	\$ 10,000	\$ (40,000)	-80.00%
Consulting Fees	\$ 420	\$ -	\$ -	\$ -	\$ -	0.00%
Instructional Technology	\$ 194	\$ -	\$ -	\$ 5,000	\$ 5,000	100.00%
Total for Object	\$ 34,953	\$ 44,018	\$ 57,000	\$ 31,350	\$ (25,650)	-45.00%

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

STAFF DEVELOPMENT

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

Professional Development: In 2013-2014 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 2013-2014 rate reflects a 3% increase over 2012-2013 anticipated rates.

Trash Removal: Includes funding for regular trash pick-ups for 2013-2014.

Telephone: Spending is estimated at a 3% increase over amounts for 2012-2013.

Heating Fuel: Amount budgeted is consistent with the level of use, which is approximately 35,000 gallons, at an estimated price of \$3.40/gal. The Board of Education is a member of a municipal consortium that bids annually on the price of heating oil. The reduction reflects an anticipated 10¢ price decline for 2013-2014.

BUILDING MAINTENANCE

Plumber, Boiler /Cooling System, and Electrician: Costs to clean and maintain the heating and cooling systems is reflected.

Septic Cleaning: Cost for one pumping of the septic system per year as recommended by the Director of Health.

Ground Maintenance: Costs for upkeep of school grounds including playgrounds and track area.

Service Contracts: Contract costs for fire and smoke alarms, back-up generator, Simplex clock system, exterminator services, elevator maintenance, Energy Conservation Service Contract (ABS) and HVAC system and controls, and water operator.

REPAIRS

General Repairs: Money budgeted for unanticipated repairs.

Building Repairs: Money budgeted for specific repairs. Such as gym painting, floor refinishing and lighting. Also, interior door replacement and heating system repair in the 1963 building section.

Maintenance Equipment: Repairs of maintenance equipment.

INSTRUCTIONAL REPAIRS

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

TRANSPORTATION

Bus Transportation: Transportation is provided to middle school and elementary school students using 8 buses. Rate increases are at 3%. 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.

Fuel: Diesel fuel is bid on a competitive basis as part of a consortium with other municipalities. The amount budgeted reflects a price of \$3.50/gallon. This line reflects 67% of the fuel; the remaining 33% appear under East Lyme High School (ELHS).

Field Trips: Transportation for field trips will not be funded by the Salem Board of Education for 2013 - 2014.

Sports: Transportation is provided to all away games and meets for 2013 - 2014.

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

MAINTENANCE SUPPLIES

Custodial: Cleaning and other miscellaneous supplies.

Uniforms: Uniforms provided to custodians.

	Expended 2010-2011	Expended 2011-2012	Budget Approved 2012-2013	Budget Proposed 2013-2014	\$ Difference 13-14 vs 12-13	% Difference 13-14 vs 12-13
STAFF DEVELOPMENT						
Course reimbursement	\$ 4,854	\$ 6,240	\$ 8,700	\$ 8,700	\$ -	0.00%
Professional Development	\$ 13,309	\$ 11,774	\$ 14,403	\$ 14,500	\$ 97	0.67%
Professional Library	\$ 980	\$ 455	\$ 800	\$ 800	\$ -	0.00%
Total for Object	\$ 19,143	\$ 18,469	\$ 23,903	\$ 24,000	\$ 97	0.41%
UTILITIES						
Electricity	\$ 113,015	\$ 111,892	\$ 125,139	\$ 114,429	\$ (10,710)	-8.56%
Trash Removal	\$ 7,967	\$ 8,373	\$ 8,828	\$ 8,828	\$ -	0.00%
Telephone	\$ 3,671	\$ 3,675	\$ 3,131	\$ 3,225	\$ 94	3.00%
Heating Fuel	\$ 128,008	\$ 105,976	\$ 122,500	\$ 119,000	\$ (3,500)	-2.86%
Total for Object	\$ 252,661	\$ 229,916	\$ 259,598	\$ 245,482	\$ (14,116)	-5.44%
BUILDING MAINTENANCE						
Plumber	\$ 3,191	\$ 7,118	\$ 6,000	\$ 6,000	\$ -	0.00%
Boiler/Cooling Systems	\$ 6,634	\$ 3,665	\$ 15,000	\$ 15,000	\$ -	0.00%
Electrician	\$ 1,102	\$ 1,994	\$ 6,000	\$ 6,000	\$ -	0.00%
Septic cleaning	\$ 4,250	\$ 4,410	\$ 4,500	\$ 4,500	\$ -	0.00%
Grounds maintenance	\$ 9,142	\$ 2,124	\$ 27,000	\$ 24,000	\$ (3,000)	-11.11%
Service Contracts	\$ 66,765	\$ 54,983	\$ 80,874	\$ 80,428	\$ (446)	-0.55%
Total for Object	\$ 91,084	\$ 74,294	\$ 139,374	\$ 135,928	\$ (3,446)	-2.47%
REPAIRS						
General repairs	\$ 65,040	\$ 14,239	\$ 12,225	\$ 12,225	\$ -	0.00%
Building Repairs	\$ 21,500	\$ 145,148	\$ 77,500	\$ 60,700	\$ (16,800)	-21.68%
Maintenance equip.	\$ 246	\$ 3,726	\$ 2,750	\$ 4,000	\$ 1,250	45.45%
Total for Object	\$ 86,786	\$ 163,113	\$ 92,475	\$ 76,925	\$ (15,550)	-16.82%
INSTRUCTIONAL REPAIRS						
Computers (parts)	\$ 8,450	\$ 777	\$ 4,400	\$ 4,400	\$ -	0.00%
Band instruments	\$ 163	\$ 655	\$ 1,000	\$ 1,000	\$ -	0.00%
Telephone Repairs	\$ 2,677	\$ 1,115	\$ 500	\$ 500	\$ -	0.00%
Total for Object	\$ 11,290	\$ 2,547	\$ 5,900	\$ 5,900	\$ -	0.00%
TRANSPORTATION						
Bus Transportation (67%)	\$ 231,441	\$ 239,869	\$ 256,234	\$ 263,902	\$ 7,668	2.99%
Fuel (67%)	\$ 23,151	\$ 37,695	\$ 42,210	\$ 41,507	\$ (703)	-1.67%
Field trips	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Sports	\$ 5,888	\$ 6,014	\$ 6,908	\$ 6,500	\$ (408)	-5.91%
Project O	\$ 459	\$ 296	\$ 620	\$ 700	\$ 80	12.90%
Total for Object	\$ 260,939	\$ 283,874	\$ 305,972	\$ 312,609	\$ 6,637	2.17%
MAINTENANCE- SUPPLIES						
Custodial	\$ 35,981	\$ 31,057	\$ 34,940	\$ 39,000	\$ 4,060	11.62%
Uniforms	\$ 417	\$ 2,428	\$ 700	\$ 1,500	\$ 800	114.29%
Total for Object	\$ 36,398	\$ 33,485	\$ 35,640	\$ 40,500	\$ 4,860	13.64%

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 additional cords needed for iPads.

Software/Licenses: Software used for student instruction. Increase includes additional licenses for Read Naturally, Raz Kids and Lexia Reading software.

Content Area Supplies: Includes supplies and materials specific to the instructional area (for example: manipulatives in math; word cards in language arts).

Assessments: Includes expenses for DRP testing.

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

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

SUPPORT PROGRAMS

Project Oceanology: Budgeted amount is to fund Salem students' involvement in the environmental science program operated at Avery/Bluff Points. Presently grade 7 participates.

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

School Activities: Amount represents costs associated with honor roll awards, Math Counts, Math Olympiads, Great East Festival Band Competition, and other misc. school functions.

Health Office: Represents costs associated with maintaining the health office.

Field Trips/Admissions: Field trips will not be funded by the Salem Board of Education for SY2013 - 2014.

Athletics – Equipment/Referees: Represents the costs associated with funding referees and equipment for athletics.

LIBRARY/MEDIA

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

Educational Media: Non-computer, electronic equipment used for instructional purposes (listening centers, TVs, etc.).

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

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

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

EQUIPMENT – NEW AND REPLACE

Computers: This item includes funding for computers, printers and iPads.

Instructional Equipment: Equipment that is used for instruction such as electronic scales and calculators.

Non-Instructional Equipment: Various non-instructional items. Includes increase for desks and chairs for grades 1 and 2.

	Expended 2010-2011	Expended 2011-2012	Budget Approved 2012-2013	Budget Proposed 2013-2014	\$ Difference 13-14 vs 12-13	% Difference 13-14 vs 12-13
INSTRUCTIONAL SUPPLIES						
General Supplies (Classrooms)	\$ 11,867	\$ 16,421	\$ 16,164	\$ 16,500	\$ 336	2.08%
Office Supplies (School)	\$ 2,739	\$ 3,309	\$ 3,500	\$ 4,000	\$ 500	14.29%
Copier supplies	\$ 4,359	\$ 6,644	\$ 11,500	\$ 11,500	\$ -	0.00%
Computer/Multimedia Supplies	\$ 10,719	\$ 16,927	\$ 12,704	\$ 14,000	\$ 1,296	10.20%
Software/Licenses	\$ 6,878	\$ 3,393	\$ 5,017	\$ 12,978	\$ 7,961	158.68%
Academic Areas (K-4)	\$ 12,037	\$ 7,650	\$ 9,810	\$ 8,125	\$ (1,685)	-17.18%
Social Studies (5-8)	\$ 805	\$ 945	\$ -	\$ -	\$ -	0.00%
Physical Ed. (5-8)	\$ 2,540	\$ 4,060	\$ 457	\$ 1,000	\$ 543	118.82%
Physical Ed. (K-4)	\$ 3,999	\$ 731	\$ 1,000	\$ 1,200	\$ 200	20.00%
Music/Band/Chorus (K-4)	\$ 2,914	\$ 2,886	\$ 3,000	\$ 3,200	\$ 200	6.67%
Music/Band/Chorus (5-8)	\$ 2,784	\$ 2,974	\$ 1,500	\$ 3,000	\$ 1,500	100.00%
Foreign Languages (2-8)	\$ 123	\$ 711	\$ 1,733	\$ 950	\$ (783)	-45.18%
Art (K-4)	\$ 3,818	\$ 2,916	\$ 3,300	\$ 4,500	\$ 1,200	36.36%
Art (5-8)	\$ 3,416	\$ 3,970	\$ 4,800	\$ 4,500	\$ (300)	-6.25%
Assessments	\$ 3,682	\$ 312	\$ 2,029	\$ 4,250	\$ 2,221	109.46%
Reading/Language Arts (5-8)	\$ 7,749	\$ 558	\$ 1,528	\$ 750	\$ (778)	-50.92%
Math (5-8)	\$ 432	\$ 643	\$ 714	\$ 1,400	\$ 686	96.08%
Science (5-8)	\$ 1,190	\$ 3,344	\$ 7,058	\$ 7,058	\$ -	0.00%
Health & Guidance (K-8)	\$ 1,662	\$ 1,877	\$ 1,894	\$ 2,000	\$ 106	5.60%
Textbooks (K-8)	\$ 13,332	\$ 64,239	\$ 4,908	\$ 6,094	\$ 1,186	24.16%
Consumable Textbooks	\$ 13,258	\$ 18,536	\$ 14,717	\$ 20,208	\$ 5,491	37.31%
Total for Object	\$ 110,303	\$ 163,046	\$ 107,333	\$ 127,213	\$ 19,880	18.52%
SUPPORT PROGRAMS						
Project Oceanology	\$ 5,476	\$ 5,626	\$ 5,795	\$ 6,109	\$ 314	5.42%
Playground/recess	\$ 796	\$ 319	\$ 200	\$ 200	\$ -	0.00%
School Activities	\$ 6,292	\$ 6,739	\$ 3,700	\$ 5,000	\$ 1,300	35.14%
Health Office	\$ 2,517	\$ 3,322	\$ 2,700	\$ 3,000	\$ 300	11.11%
Field trip admissions	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Athletics- equip/refs.	\$ 2,318	\$ 4,929	\$ 4,697	\$ 5,000	\$ 303	6.45%
Total for Object	\$ 17,399	\$ 20,935	\$ 17,092	\$ 19,309	\$ 2,217	12.97%
LIBRARY/MEDIA						
Books	\$ 8,985	\$ 8,726	\$ 8,780	\$ 8,780	\$ -	0.00%
Education Media	\$ 251	\$ 490	\$ 500	\$ 500	\$ -	0.00%
Periodicals/Subscriptions	\$ 1,535	\$ 1,701	\$ 1,700	\$ 1,700	\$ -	0.00%
Supplies	\$ 2,660	\$ 2,497	\$ 2,450	\$ 2,450	\$ -	0.00%
Software Licenses/Operating Systems	\$ 3,458	\$ 3,458	\$ 3,543	\$ 3,561	\$ 18	0.51%
Total for Object	\$ 16,889	\$ 16,872	\$ 16,973	\$ 16,991	\$ 18	0.11%
EQUIPMENT-NEW AND REPLACE						
Computers	\$ -	\$ 108,110	\$ 95,000	\$ 68,084	\$ (26,916)	-28.33%
Instructional Equipment	\$ 1,287	\$ 1,802	\$ 4,176	\$ 2,600	\$ (1,576)	-37.74%
Noninstructional equipment	\$ 45,481	\$ 26,590	\$ 680	\$ 9,233	\$ 8,553	1257.79%
Maintenance Equipment-Replace	\$ 10,043	\$ 11,117	\$ -	\$ -	\$ -	0.00%
Band Instruments	\$ 656	\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 57,467	\$ 147,619	\$ 99,856	\$ 79,917	\$ (19,939)	-19.97%
Total for Salem School (Pre-K - Grade 8)	\$ 5,277,363	\$ 5,527,082	\$ 5,773,112	\$ 5,699,942	\$ (73,170)	-1.27%

School Budget Expenditures: Salem School District Central Office

SALEM SCHOOL DISTRICT CENTRAL OFFICE

SALARIES

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

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

BENEFITS

Health Insurance: Medical and dental insurance premiums are estimated to increase 15%. This line item covers the Superintendent, Director of Student Personnel Services, Business Manager, Executive Assistant, Network Technician, and Administrative Assistant. Premium shares are based on employment contracts.

Life Insurance: Premiums will remain the same as 2012 - 2013. Coverage is based on employment contracts.

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

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

Unemployment Compensation: Increased to cover current known claims.

Workers' Compensation: Total premiums will remain at the 2012 – 2013 amount, but the Board of Education is responsible for 50% instead of 35%.

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

SERVICES PURCHASED

Audits: Annual audit services.

Legal Fees: Cost is decreased because there are no contract negotiations in 2013-2014.

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

Building and Liability Insurances: Reflect actual amount paid in 2012-2013.

Advertising: Includes classified ads for job postings, etc. Amount is not expected to exceed 2012 - 2013 approved levels.

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

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

Professional Dues and Fees – Central Office: District level contractual obligations for the payments of dues to such organizations as Connecticut Association of Public School Superintendents (CAPSS), Connecticut Association of School Business Officials (CASBO), and Association for Supervision and Development (ASD), etc. Dues and fees for the district are included. Amounts reflect increases experienced in 2012-2013.

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 Central Office.

Software/Licenses: District software/licenses include antivirus software, software for tracking CEU's and a survey tool.

	Expended 2010-2011	Expended 2011-2012	Budget Approved 2012-2013	Budget Proposed 2013-2014	\$ Difference 13-14 vs 12-13	% Difference 13-14 vs 12-13
SALEM SCHOOL DISTRICT CENTRAL OFFICE						
SALARIES						
District Administration	\$ 253,969	\$ 242,268	\$ 247,601	\$ 254,410	\$ 6,809	2.75%
Superintendent Search	\$ 1,436	\$ 11,530	\$ -	\$ -	\$ -	0.00%
Support Staff	\$ 151,583	\$ 146,096	\$ 144,931	\$ 156,076	\$ 11,145	7.69%
Total for Object	\$ 406,988	\$ 399,894	\$ 392,532	\$ 410,486	\$ 17,954	4.57%
BENEFITS						
Health Ins. (5.6 employees)	\$ 55,387	\$ 65,651	\$ 78,152	\$ 117,444	\$ 39,292	50.28%
Life Ins. (5.6 employees)	\$ 1,615	\$ 819	\$ 864	\$ 1,584	\$ 720	83.33%
Disability/Annuity/Stipend (4 employees)	\$ 3,200	\$ 24,000	\$ 24,000	\$ 31,000	\$ 7,000	29.17%
Soc. Sec. (5.6 employees)	\$ 13,562	\$ 8,994	\$ 13,491	\$ 14,306	\$ 815	6.04%
Medicare (5.6 employees)	\$ 5,857	\$ 5,146	\$ 5,706	\$ 5,967	\$ 261	4.57%
Unemployment comp. (district-wide expense)	\$ 3,932	\$ 3,006	\$ 3,000	\$ 4,608	\$ 1,608	53.60%
Worker's Comp. (district-wide expense)	\$ 22,622	\$ 22,505	\$ 22,508	\$ 32,150	\$ 9,642	42.84%
Travel Expenses (district-wide expense)	\$ 991	\$ 1,121	\$ 2,150	\$ 2,900	\$ 750	34.88%
Total for Object	\$ 107,166	\$ 131,242	\$ 149,871	\$ 209,959	\$ 60,088	40.09%
SERVICES PURCHASED						
Audits	\$ 9,425	\$ 11,685	\$ 9,896	\$ 10,128	\$ 232	2.34%
Legal Fees	\$ 21,000	\$ 4,701	\$ 35,000	\$ 15,000	\$ (20,000)	-57.14%
Payroll	\$ 11,408	\$ 11,711	\$ 11,391	\$ 11,628	\$ 237	2.08%
District Level Contracts	\$ 72,064	\$ 74,527	\$ 67,950	\$ 70,595	\$ 2,645	3.89%
Building Insurance	\$ 14,537	\$ 15,679	\$ 14,538	\$ 15,931	\$ 1,393	9.58%
Liability Insurance	\$ 17,560	\$ 18,740	\$ 17,623	\$ 18,250	\$ 627	3.56%
Advertising	\$ 2,991	\$ 6,461	\$ 7,000	\$ 7,000	\$ -	0.00%
Printing	\$ 988	\$ 2,022	\$ 1,100	\$ 1,100	\$ -	0.00%
CABE	\$ 4,914	\$ 5,874	\$ 5,879	\$ 5,996	\$ 117	1.99%
Prof. Dues and Fees - Central	\$ 4,651	\$ 4,906	\$ 5,735	\$ 6,158	\$ 423	7.38%
Total for Object	\$ 159,538	\$ 156,306	\$ 176,112	\$ 161,786	\$ (14,326)	-8.13%
TUITION						
Adult Education	\$ 8,990	\$ 7,880	\$ 8,227	\$ 8,335	\$ 108	1.31%
Total for Object	\$ 8,990	\$ 7,880	\$ 8,227	\$ 8,335	\$ 108	1.31%
SUPPLIES						
Postage	\$ 1,073	\$ 1,453	\$ 1,200	\$ 1,500	\$ 300	25.00%
Board of Education	\$ 9,113	\$ 1,615	\$ 2,500	\$ 2,500	\$ -	0.00%
Central Office	\$ 2,626	\$ 3,389	\$ 2,500	\$ 2,500	\$ -	0.00%
Software/Licenses	\$ 14,511	\$ 70,685	\$ 40,092	\$ 33,332	\$ (6,760)	-16.86%
Total for Object	\$ 27,323	\$ 77,142	\$ 46,292	\$ 39,832	\$ (6,460)	-13.95%
Total District Costs	\$ 710,005	\$ 772,464	\$ 773,034	\$ 830,398	\$ 57,364	7.42%

School Budget Expenditures: East Lyme High School Programs

EAST LYME HIGH SCHOOL PROGRAMS

TUITION

Regular Education and Special Education: East Lyme High School tuition rates for 2013 - 2014 have been estimated at \$11,463.54 for regular education, \$23,359.79 for special education. The anticipated regular education enrollment at East Lyme High School of Salem students for 2013 - 2014 is 217, and special education enrollment for known students, is anticipated to be 16 students.

Reconciliation: The adjusted amount of actual 2011 - 2012 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.

% Bus Transportation and % Fuel Costs: Bus increase is 3%. Of this expense, 33% of the costs are allocated to East Lyme High School. Fuel costs have been estimated at \$3.50/gallon.

SPECIAL EDUCATION SERVICES

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

	Expended 2010-2011	Expended 2011-2012	Budget Approved 2012-2013	Budget Proposed 2013-2014	\$ Difference 13-14 vs 12-13	% Difference 13-14 vs 12-13
EAST LYME HIGH SCHOOL PROGRAM						
TUITION						
Regular Education [217]	\$ 2,314,328	\$ 2,305,863	\$ 2,426,632	\$ 2,487,588	\$ 60,956	2.51%
Special Education [16]	\$ 428,198	\$ 405,487	\$ 484,173	\$ 373,757	\$ (110,416)	-22.81%
Reconciliation	\$ (37,981)	\$ 135,197	\$ 61,715	\$ 160,746	\$ 99,031	160.47%
Total for Object	\$ 2,704,545	\$ 2,846,547	\$ 2,972,520	\$ 3,022,091	\$ 49,571	1.67%
TRANSPORTATION						
Late Bus	\$ 7,440	\$ 8,100	\$ 8,838	\$ 9,102	\$ 264	2.99%
Special Education/Alt. Education	\$ 40,411	\$ 40,039	\$ 25,704	\$ 19,986	\$ (5,718)	-22.25%
% Bus Transportation (33%)	\$ 134,336	\$ 125,479	\$ 125,924	\$ 129,701	\$ 3,777	3.00%
% fuel (33%)	\$ 13,447	\$ 18,618	\$ 20,790	\$ 20,444	\$ (346)	-1.66%
Total for Object	\$ 195,634	\$ 192,236	\$ 181,256	\$ 179,233	\$ (2,023)	-1.12%
SPECIAL EDUCATION SERVICES	\$ 22,003	\$ -	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 22,003	\$ -	\$ -	\$ -	\$ -	0.00%
DEBT SERVICE	\$ 92,353	\$ 92,353	\$ -	\$ -	\$ -	0.00%
Total for Object	\$ 92,353	\$ 92,353	\$ -	\$ -	\$ -	0.00%
Total for East Lyme High School Expenses	\$ 3,014,535	\$ 3,131,136	\$ 3,153,776	\$ 3,201,324	\$ 47,548	1.51%

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), Dual Language Arts Academy, Science and Technology Magnet High School, and EASTCONN Magnet School.

Lebanon Vo-Ag (Grades 9 - 12): Anticipated tuition amount is for one student, based on anticipated enrollment. Tuition is based on 2012 - 2013 rate of \$7,992/student.

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. \$300,000 in anticipated special education excess cost revenue has been used to offset these expenses.

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.

TRANSPORTATION

Magnet School (K – 12): Consistent with state law, a per pupil stipend of \$5/day, paid to the parents of Magnet School students is included. This item will cover 15 students. Salem no longer provides bus transportation.

Vocational Schools (Grades 9 – 12): Costs for transportation of high school students to Lebanon Vo-Ag, Grasso Tech, and Norwich Tech are included.

Special Education: Out-of-district transportation is provided for special needs students. Amount budgeted reflects the anticipated placements for 2013 - 2014.

SPECIAL EDUCATION SERVICES

Some out-of-district students require any of the following services in a given year: tutors, evaluations, therapy, consultation, special supplies, equipment, or home bound services. Salem funds and provides these mandated services directly to Salem students.

	Expended 2010-2011	Expended 2011-2012	Budget Approved 2012-2013	Budget Proposed 2013-2014	\$ Difference 13-14 vs 12-13	% Difference 13-14 vs 12-13
OUT of DISTRICT SERVICES						
TUITION						
Magnet School (K-12) [16]	\$ 24,472	\$ 30,826	\$ 38,841	\$ 52,253	\$ 13,412	34.53%
Leb. VoAg (9-12) [1]	\$ 15,984	\$ 12,490	\$ 7,992	\$ 7,992	\$ -	0.00%
SPED Placements (Prek-12) [7]	\$ 172,901	\$ 154,023	\$ 94,808	\$ 185,897	\$ 91,089	96.08%
Extended Programs [7]	\$ 44,030	\$ 34,059	\$ 27,450	\$ 35,664	\$ 8,214	29.92%
Total for Object	\$ 257,387	\$ 231,398	\$ 169,091	\$ 281,806	\$ 112,715	66.66%
TRANSPORTATION						
Magnet School (K-12) [15]	\$ 6,300	\$ 8,100	\$ 10,800	\$ 13,500	\$ 2,700	25.00%
Vocational Schools (9-12)	\$ 81,614	\$ 84,997	\$ 87,480	\$ 87,480	\$ -	0.00%
Special Education [7]	\$ 152,462	\$ 105,899	\$ 115,430	\$ 261,227	\$ 145,797	126.31%
Total for Object	\$ 240,376	\$ 198,996	\$ 213,710	\$ 362,207	\$ 148,497	69.49%
SPECIAL EDUCATION SERVICES	\$ 13,469	\$ 8,088	\$ 35,532	\$ 44,553	\$ 9,021	25.39%
Total for Object	\$ 13,469	\$ 8,088	\$ 35,532	\$ 44,553	\$ 9,021	25.39%
Total for Out of District Services	\$ 511,232	\$ 438,482	\$ 418,333	\$ 688,566	\$ 270,233	64.60%
Total for All Expenses Outside Salem	\$ 3,525,767	\$ 3,569,618	\$ 3,572,109	\$ 3,889,890	\$ 317,781	8.90%
GRAND TOTAL BOARD OF EDUCATION EXPENSES	\$ 9,513,135	\$ 9,869,164	\$ 10,118,255	\$ 10,420,230	\$ 301,975	2.98%