



Key Budget Themes and Drivers SY2023-2024

Themes

- Comparison of Town and School Budget
- Budget Referendum Results
- Return on Investment
- Enrollment Projections
- Strategic Plan

Comparison of Town and School Budget

Year	Town Total	BOE	Total Budget	BOE % of Total Budget	Town % of Total Budget
2012-13	\$4,261,079.00	\$10,118,255.00	\$14,379,334.00	70.37%	29.63%
2017-18	\$4,521,626.00	\$10,548,225.00	\$15,069,851.00	69.99%	30.01%
2018-19	\$4,665,183.00	\$10,324,295.00	\$14,989,478.00	68.88%	31.12%
2019-20	\$4,926,214.00	\$10,425,292.00	\$15,351,506.00	67.91%	32.09%
2020-21	\$5,144,002.00	\$10,975,886.00	\$16,119,888.00	68.09%	31.91%
2021-22	\$5,322,796.00	\$11,050,886.00	\$16,373,682.00	67.49%	32.51%
2022-23	\$5,397,143.00	\$11,327,158.00	\$16,724,301.00	67.73%	32.27%

Budget Referendum Results

Referendum Voting Outcome						
Year	BOE Budget Increase Voted on	# Voted	# Did Not Vote on BOE question	In your opinion is the BOE budget -		
				Too Low	About Right	Too High
2017-18	-1.40%	215	4	26.07% (55)	36.49% (77)	37.44% (79)
2018-19	-2.12%	183	5	12.92% (23)	48.88 (87)	38.20% (68)
2019-20	0.98%	199	4	44.10% (86)	26.67% (52)	29.23% (57)
2020-21	5.28%					
2021-22	0.68%	136		No Additional Questions		
2022-23	2.50%	172	29	9.79% (14)	67.13% (96)	23.08% (33)

Salem School District Return on Investment

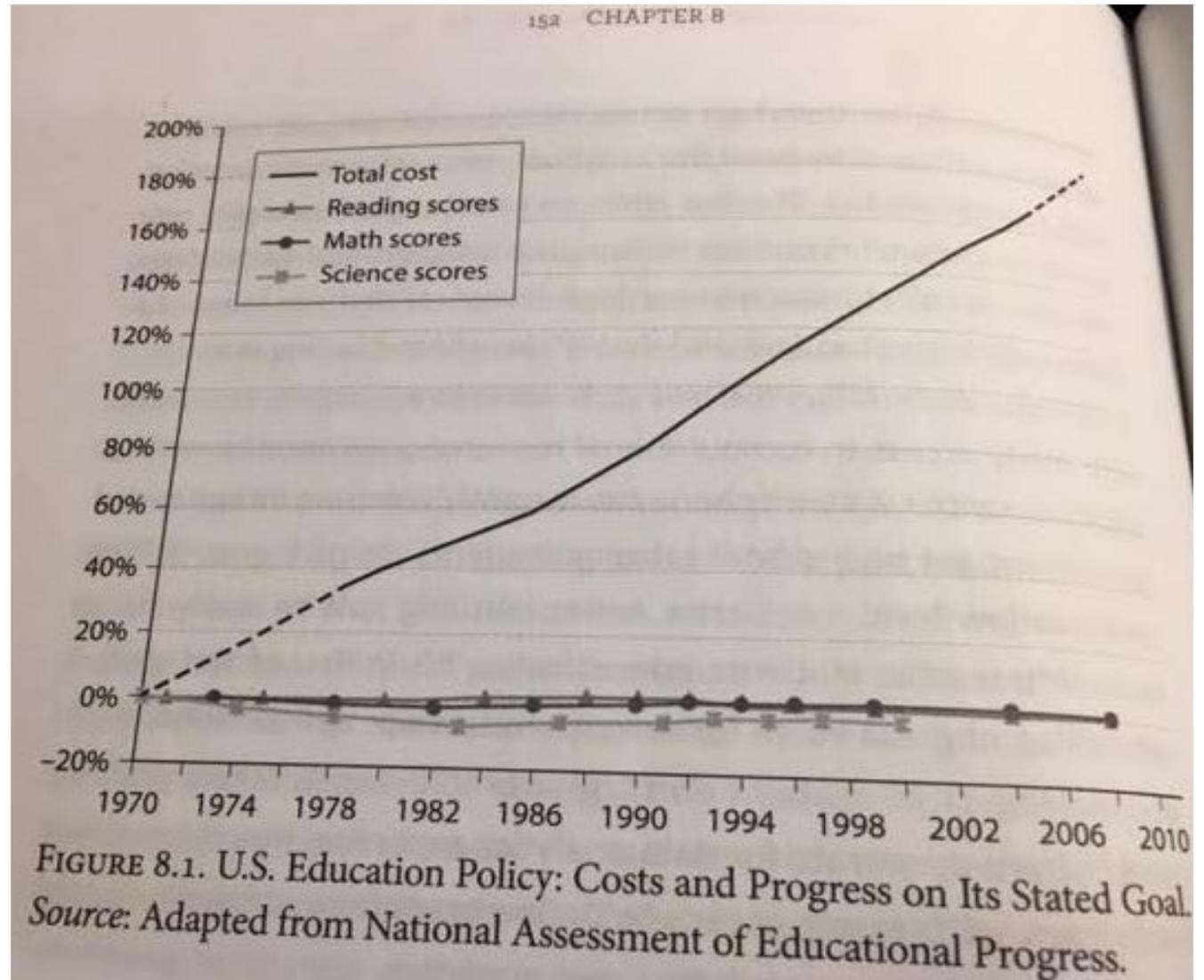
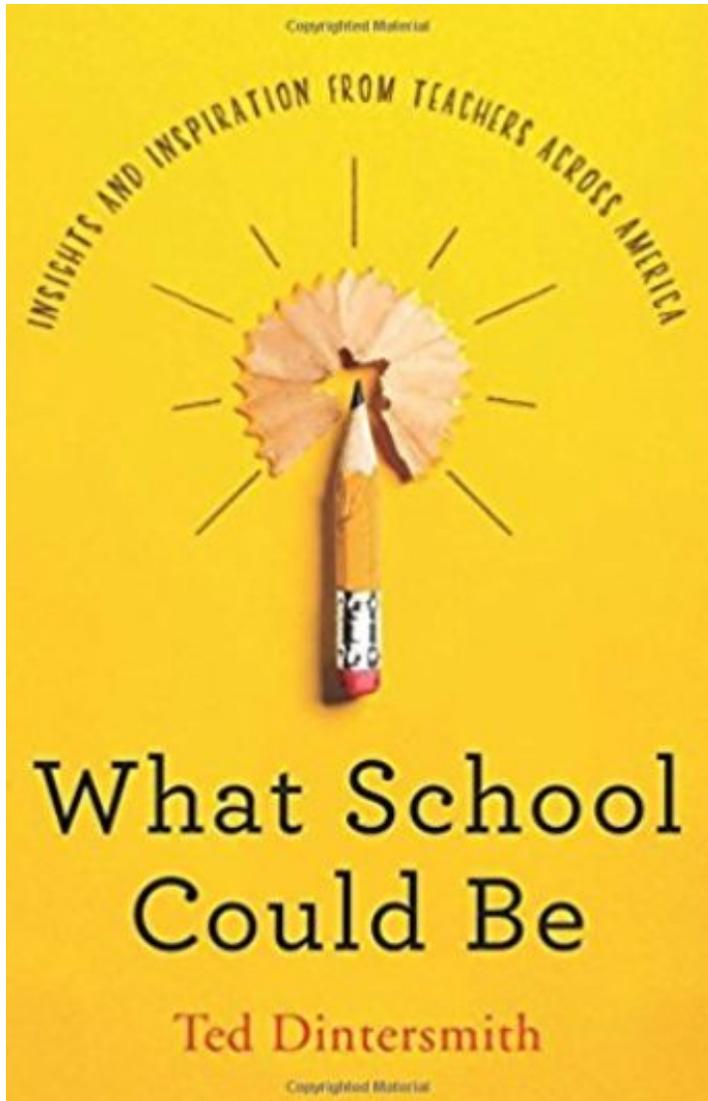
SBAC Testing 21-22 – Level 3 or 4 Meet or Exceeded		
District	ELA	Math
Region 18	76.3%	70.4%
Salem	71.4%	63.9%
Colchester	63.4%	64%
EL	63.1%	55.4%
Montville	51.6%	39.5%

"Among area towns, districts that have reached that level [performing solidly] in English Language Arts include Stonington, **Salem** and Lyme-Old Lyme. Proficiency in Science can be seen in North Stonington, **Salem** and Lyme-Old Lyme."

Tests show students not caught up to pre-pandemic levels of proficiency - The Day 8/26/22

Top Step Teacher, Principal and Assistant Principal Salary			
District	Teacher Top Step Salary	Principal Salary	Assistant Principal Salary
Region 18	\$99,624	\$160,060	\$146,950
Salem	\$93,125	\$127,500	\$97,000
Colchester	\$93,116	\$142,645	\$128,947
Montville	\$92,910	\$151,621	\$120,775
East Lyme	\$89,823	\$151,618	\$128,326

Per Pupil Spending		
District	Per Pupil Spend (2019-20) CSDE Bureau of Fiscal Services	Median Income CSDE Division of Finance and Internal Operations
Region 18	\$22,244.95	\$56,674 (Old Lyme) \$66,526 (Lyme)
EL	\$18,023.72	\$45,316
Colchester	\$17,303.71	\$44,990
Montville	\$16,916.35	\$32,398
Salem	\$16,383.88	\$51,837



Enrollment Projections

Grade Level	Projected 2020-21	Actual 2020-21	Projected 2021-22	Actual 2021-22	Projected 2022-23	Actual 2022-23	Projected 2023-24
PK	15	14	14	15	18	22	16
K	45	34	58	44	39	26	47
1	52	52	34	34	44	45	26
2	42	42	52	54	34	35	45
3	39	35	42	38	54	53	35
4	50	48	35	36	38	41	53
5	44	40	48	44	36	43	41
6	42	36	40	41	44	43	43
7	39	39	36	40	41	45	43
8	42	41	39	40	40	45	45
Total	410	381	398	386	388	396	394

■ = NESDEC projections
 ■ = October 1, 2022 roll forward

BOE Approved DRAFT Strategic Plan

Priorities from the Strategic Plan -

- **Safe and Supportive Climate:**
 - Develop and implement student focus groups for elementary, middle and high school grades aimed at providing feedback on how to strengthen the school community and learning environments.
 - Develop and implement a [Safe School & District Climate plan](#) to assess current school status, identify areas needing improvement, measurables to determine improvement, and appropriate timelines to reach those goals.
 - Initiate connectedness audit for all students and make adjustments to programming based on data review.
- **High Quality Teaching and Learning:**
 - Develop Vision of the Graduate for Salem School. (Articulates and instills creativity, curiosity and innovation as well as the responsible use of social media and technology.)
 - Develop and implement clearly articulated process for academic intervention and progress monitoring to better assist teachers in knowing the individual needs of their students.
 - Increase alignment across grade levels by monitoring scope and sequence and grading practices for all academic subjects K-8.
- **Efficient Operations:**
 - Continue to review and modify staffing (including organizational charts/job descriptions) to best meet the needs of the Salem School District.
 - Investigate and implement school scheduling models that are consistent with bargaining contracts while maximizing resources and programming for students.
 - Align District and School Leadership Goals to the strategic plan.
- **Advocacy - State, District and Town:**
 - Engage membership organizations (CABE, CCM, CAPSS, LEARN) to help increase advocacy for the needs of small school districts.
 - Design and implement a legislative agenda to better advocate for the needs of the Salem School District.
 - Advocate at local, regional, and state level for equitable education funding.

Shared Services with the Town of Salem

- **Liability, Property & Workers' Compensation Insurance** - The Board and Town of Salem have shared policies for liability, property and workers' compensation. This has been in effect for over ten years. Allocation of expenses is determined by the Town. Each entity receives a separate bill for its portion.
- **Auditing Services** - The Board and Town share a contract for auditing services. Expenses are allocated between the district and town based on time spent. Each entity receives a separate bill for its portion.
- **Building Maintenance** - In addition to taking care of the District's buildings, the Board's custodians are also responsible for cleaning the town offices and library. The Board does not allocate any charges to the Town for this service.
- **Grounds Maintenance** - Maintenance of school property is shared between the Board and Town. The Town is responsible for plowing the school parking lots and sanding them when necessary. Board employees are responsible for clearing the school sidewalks. Board employees also clear snow from the sidewalks in front of the school. There is no allocation of charges from the town to the Board's budget. However, these charges are reported as in-kind services on the District's annual EFS submission. The District uses the old "dirt lot" for staff parking. The parking lot is Town property. Even though it is Town property, the District pays the electric bill for the lights from the Board budget. Eversource bills these charges separately and they are paid for by the Board.
- **Weekend Maintainers** - Salem School is used for many public activities, including activities provided by the Salem Recreation Department. The Board hires employees to be here on both Saturday and Sunday from November through mid-April for this purpose. These expenses are charged to the Town.
- **Medical Insurance** - In 2014-15 the Board voted to allow the Town employees to become part of our insurance group under Anthem BCBS. This allowed the Town to reduce their medical insurance premiums.
- **Co-Operative Purchasing, Consortiums & RESCs** - The District purchases heating oil and diesel fuel through a consortium of school districts throughout Connecticut. The Town also participates in this consortium. However, the decision is an individual one. The school communicates to the Town when we lock in a purchase, but that does not obligate the Town to do the same. The District purchases copier paper through another consortium run by CREC (a RESC). The Town may also purchase through this consortium. There is also a consortium of school districts that purchase electricity. Salem school is part of the consortium. Again, this allows us to lock into an electric rate for a set period of time. Since the pricing is based on a number of districts within the state purchasing as a unit, we are able to get more favorable pricing than would be possible if we were on our own. All Districts are required to offer adult education opportunities. Salem partners with Norwich Adult Education Co-operative to offer these services. This is more economical than if we were to offer the service on our own in Salem.
- **Finance Services** - The Business Manager works with the Town Treasurer with banking. If this function were done by the District, another employee would be needed which would be an additional expense in the Board's budget. The Town does not allocate charges to the District for this function. However, these charges are reported as in-kind services on the District's annual EFS submission.

Drivers

- Healthcare
- Inflation (Heating and Cooling Costs)
- Contractual Increases
- Staffing Assumptions (Retirements TBD)
- Unanticipated Special Education Costs
- ELHS Reconciliation

Healthcare

- The projected increase is 9-12%

“Many CT health insurance plans will see double-digit rate hikes in 2023” - CT Mirror 9/2/22

Excerpt - “The cost of health insurance plans on and off Connecticut’s Affordable Care Act Exchange will increase next year by as much as 25%, according to final numbers released by the state Friday, deepening concerns about health care access. Insurance officials signed off on the rate changes eight weeks after carriers proposed an average increase of 20.4% across individual plans and 14.8% across small group policies. The department approved an average hike of 12.9% on individual plans and 7.9% on small group.”

Inflation (Heating and Cooling Costs)

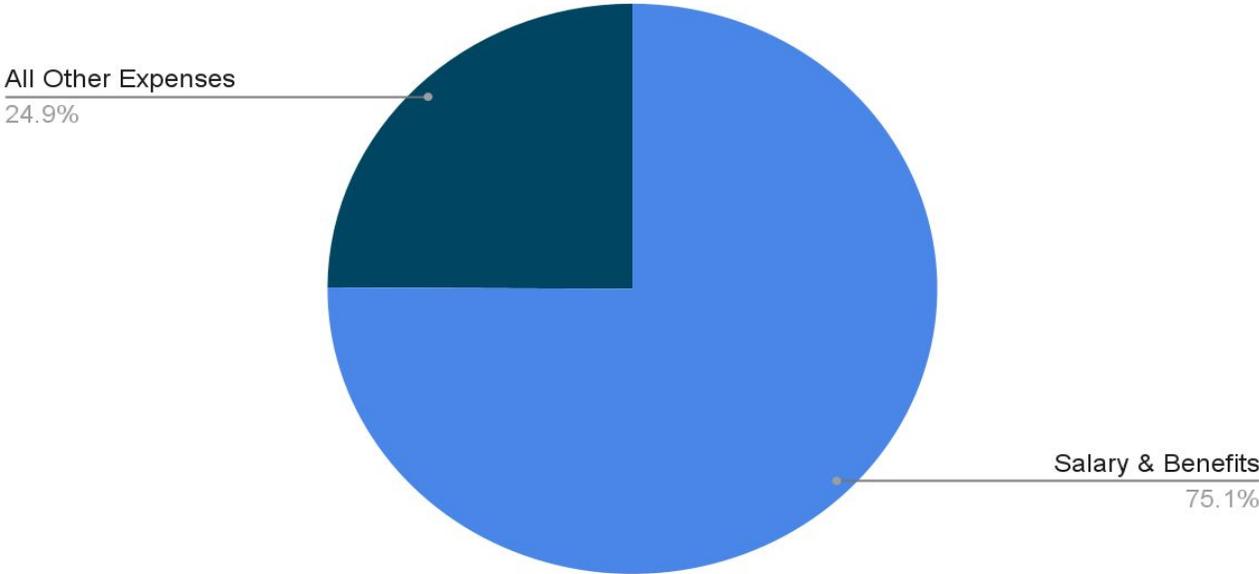
- 2021-2022 Heating Oil Locked in @\$1.6583 per Gallon
- 2022-2023 Heating Oil Locked in @\$3.5641 per Gallon
 - This is an increase of 115%
- 2023-2022 Heating Oil Anticipated Cost per Gallon \$3.36
- Electricity - Projected Delivery Rate Increase by 25%

Contractual Increases

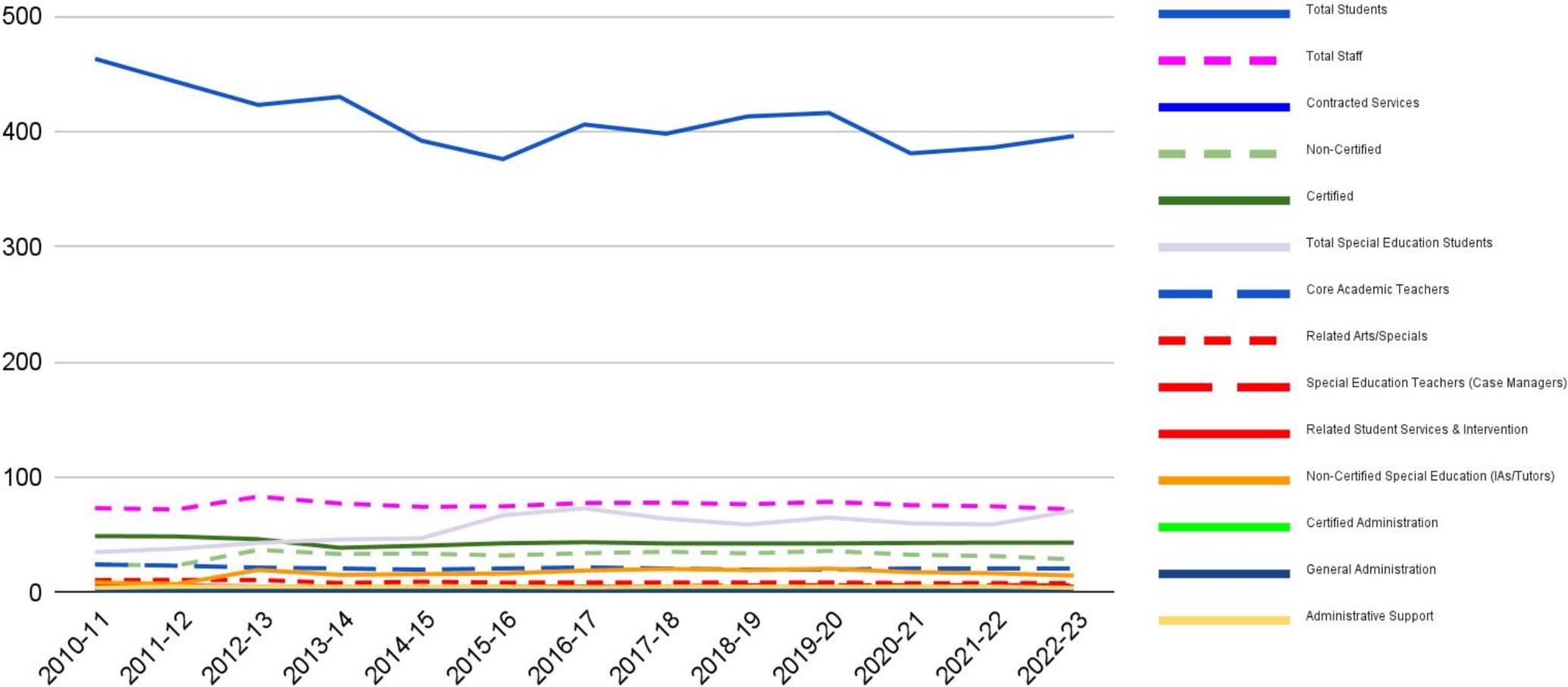
- Certified contract overall negotiated wage increase is 2.95% for SY2023-24.
- Non-certified contract overall negotiated wage increase is 2.75% for SY2023-24.

Staffing Assumptions

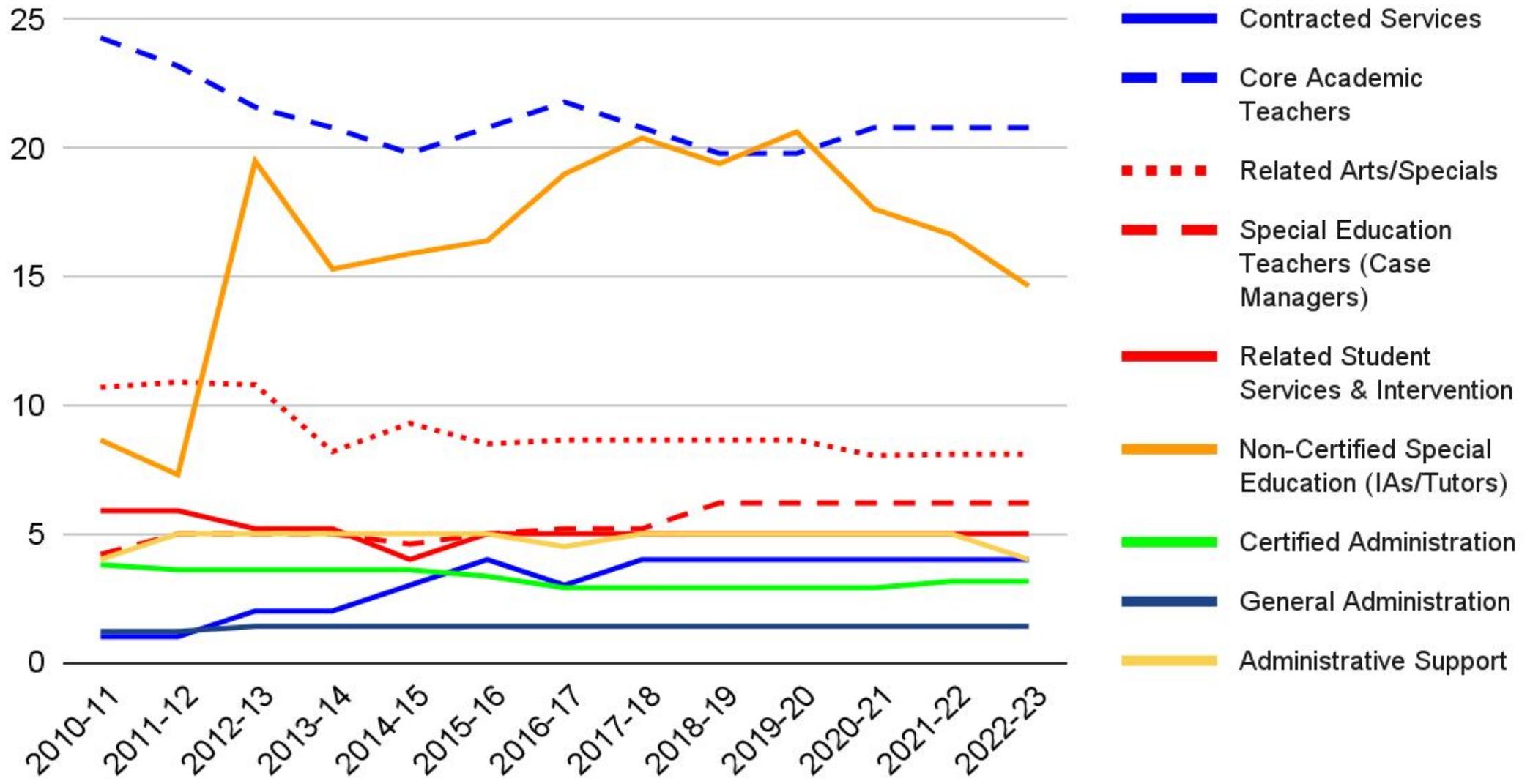
2022-2023 Salary & Benefits of Total Budget (includes ELHS and OOD)



Staffing Levels and Student Enrollment



Staffing Levels



Year	Principal	Salary	AP	Salary	Curr	Salary	DSS	Salary	Supt	Salary	Total Admin FTE	Total Salary	Enrollment	Total Certified FTE	Total NonCert FTE
2010	2.0 FTE	\$103,727 \$103,727					0.8 FTE	\$75,845	1.0 FTE	\$137,157	3.80 FTE	\$420,456	463	48.9 FTE	24.25 FTE
2011	2.0 FTE	\$106,854 \$106,854					1.0 FTE	\$108,944	0.60 FTE	\$63,015	3.60 FTE	\$385,667	443	48.6 FTET	23.4 FTE
2012	2.0 FTE	\$105,812 \$110,033					1.0 FTE	\$110,033	0.60 FTE	\$64,906	3.60 FTE	\$390,784	423	46.2 FTE	36.9 FTE
2013	2.0 FTE	\$113,892 \$113,892					1.0 FTE	\$113,892	0.60 FTE	\$64,906	3.60 FTE	\$406,582	430	38.8 FTE	33.4 FTE
2014	1.0 FTE	\$61,756 *	1.0 FTE	\$96,306			1.0 FTE	\$117,309	0.60 FTE	\$66,854	3.60 FTE	\$342,225	392	40.5 FTE	33.8 FTE
2015	1.0 FTE	\$120,535	1.0 FTE	\$100,929			0.90 FTE	\$110,299	0.60 FTE	\$66,854	3.50 FTE	\$398,617	376	42.65 FTTE	32.05 FTE
2016	1.0 FTE	\$121,740	1.0 FTE	\$101,938			0.45 FTE	\$55,000	0.60 FTE	\$83,981	3.05 FTE	\$362,659	406	43.55 FTE	34.05 FTE
2017	1.0 FTE	\$123,347	1.0 FTE	\$106,078			0.45 FTE	\$55,000	0.45 FTE	\$80,667	2.90 FTE	\$365,092	398	42.55 FTE	35.3 FTE
2018	1.0 FTE	\$127,047	1.0 FTE	\$108,537			0.45 FTE	\$56,650	0.45 FTE	\$83,087	2.90 FTE	\$375,321	413	42.55 FTE	33.95 FTE
2019	1.0 FTE	\$130,223	1.0 FTE*	\$112,364			0.45 FTE	\$57,783	0.45 FTE	\$84,749	2.90 FTE	\$385,119	413	42.55 FTE	36.04 FTE
2020	1.0 FTE	\$132,827	1.0 FTE*	\$94,860			0.45 FTE	\$57,783	0.45 FTE	\$91,183	2.90 FTE	\$376,653	381	42.95 FTE	32.74 FTE
2021	1.0 FTE	\$136,812	1.0 FTE*	\$97,601			0.45 FTE	\$57,783	0.70 FTE	\$110,000	3.15 FTE	\$402,196	386	43.25 FTE	31.54 FTE
2022	1.0 FTE	\$127,500	1.0 FTE	\$97,000			0.45 FTE	\$59,487	0.70 FTE	\$113,300	3.15 FTE	\$397,287	396	43.25 FTE	28.74 FTE

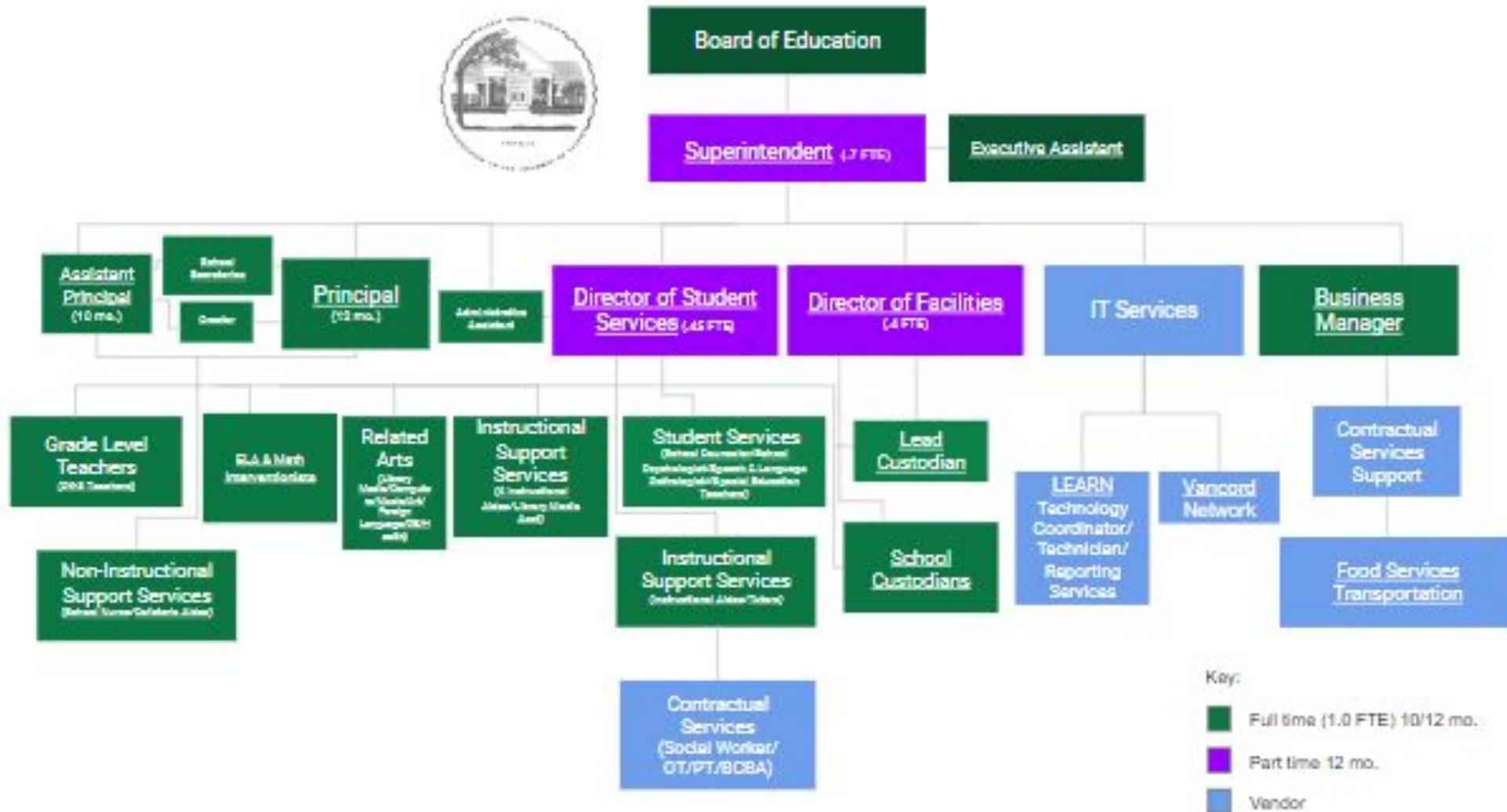
* 10-month position (in 2019-20 there was a turnover and when filled start date was 1/27/20 and salary \$93,000, pro-rated)

NOTE: SY2016-17 - Superintendent was 0.45 FTE Superintendent & 0.15 FTE Director of Technology

Administrative Salary Data for Principal and Assistant Principal 21-22 Data

District	ES Principal Salary	MS Principal Salary	ES Assistant Principal Salary	MS Assistant Principal	Administrator Annuity	Top Step Teacher Salary
East Lyme	\$148,282 (Lillie B.Haynes 402 students)	\$160,901	\$138,717 (12-mo) \$125,502 (10-mo)		\$4,500	\$88,275 (6th yr)
Colchester	\$138,528 (Colchester Elem. School 555 students)	\$144,679	\$125,132	\$130,686	\$3,500	\$91,290 (6th yr +15)
Montville	\$151,621 (Mohegan School 328 students)	\$160,597	\$120,775		2.5% of salary	\$91,290 (Level IV)
Lyme-Old Lyme	\$155,776 (Lyme Consolidated School 202 students)	\$163,104	\$143,017		\$4,000	\$97,671 (6th yr)
Salem	\$127,500 (Salem School 396 students)		\$97,000		\$2,000	\$92,030 (6th yr)

Salem School District Organizational Chart - 2022-2023



Unanticipated Special Education Costs



SALEM SCHOOL DISTRICT

200 Hartford Road, Salem, CT 06420

William "Skip" Dickson, Chairman
Salem Board of Finance
270 Hartford Road
Salem, CT 06420

September 14, 2022

Dear Mr. Dickson,

Included with this correspondence is a letter letting you know that the Board of Education is returning \$106,651.95 in unexpended funds from the 2021-2022 budget. Once again, we would like to discuss creating a non-lapsing account for the unexpended funds.

Currently, there are a significant number of towns that have established unexpended funds provisions. Funds are used for special education, capital, technology, and others. Some of the districts that have non-lapsing accounts are Montville, Lebanon, Putnam, Stonington, Sterling, East Haddam, Region #4, Region #18, and Westbrook.

Enclosed is a proposal from the Board of Education that would allow Salem to set up a non-lapsing account. The proposal is based on CT statute Section 285-Chapter 10-248a. It proposes the process that would be used to request permission from the Board of Finance to access the funds. We would be happy to meet with the Board of Finance regarding this proposal.

Sincerely,

Sean Reith
Chairman, Salem Board of Education

SR/jlk

cc: BOF Members
BOE Members
Ed Chmielewski, Salem First Selectman
Kim Gadaree, Salem School District Business Manager