

Salem Public Schools



**FISCAL YEAR
2026
RECOMMENDED
BUDGET**

School Committee



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PANGALLO, CHAIRPERSON



MANNY CRUZ,
VICE CHAIRPERSON



MARY MANNING



VERONCA MIRANDA



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Superintendent

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Jen Doucette-Ly, Executive Director of Special Education
Ellen Wingard, Executive Director of Student Services
Marc LeBlanc, Executive Director of Instructional Technology
Chris O'Donnell, Director of Communications
Laura Assade, Director of Diversity, Equity, Inclusion & Engagement
Dr. Jill Conrad, Director of Human Resources
Dr. Kimberly Talbot, Executive Director of Academics

District Administrators

Robby Armstrong, Operations Director, Food and Nutrition Services
Zissis Alepakis, Director of Buildings and Grounds
Joao Barros, Transportation Supervisor
Bridget Connors, Director of Out of District Placements
André Fonseca, Director of Multilingual Learner Education
Lisa Golden, Director of Safety & MSBA Projects
Sonia Lowe, Director of Curriculum, Instruction, and Assessment, Grades 6-12
Taylor MacDonald, Director of Extended Academics & Enrichment Services
Jane Morrissey, Director of Nursing and Health Services
Monique Osgood, Assistant Director, Special Education
Mia Riccio, Director of 6-12 Student Supports
Michaela Short, Program Director, Food and Nutrition Services
Jodi Tamayoshi, Director of Library & Digital Learning
Elizabeth Yoder, Director of PreK-5 Student Supports
Sarah Yuen, Director of Curriculum, Instruction, and Assessment, Grades PreK-5

School Principals

Leanne Smith, Early Childhood Center
Susan Faria-Smith, Bates Elementary School
Elizabeth Rogers, Bentley Academy Innovation School
Lauren Weaver, Carlton Innovation School
Jill Tully, Horace Mann Laboratory School
Susan Carmona, Witchcraft Heights Elementary School
Bethann Jellison, Saltonstall K-8 School
Gavin Softic, Collins Middle School
Glenn Burns, Salem High School
Lisa O'Neill, Salem Prep High School
Jamaal Camah, New Liberty Innovation School

Special thanks to Camila Salazar, Kathy Marino, Lee Negron, Maura Varney, and Marcie Glick for their technical expertise, creative and analytical efforts, and overall assistance in developing the budget and this budget book.

About this budget book..



The pages that follow describe the work of the Salem Public Schools & the preliminary plans for the FY26 \$78,173,061 budget. The School Committee will review & approve a final budget and send it to City Council for their review and approval in May.

We prepare this budget book for the Salem community - including students, staff, and families - to understand the built in assumptions, costs & choices.

We welcome your feedback!
spsbudget@salemk12.org

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Our Values

Belonging



We believe all members of our **community** are valued and that our **relationships** are built on **empathy** and **respect**.

Equity



We believe in promoting **social justice** to ensure an **inclusive** school community where all members are **empowered** and **engaged**.

Opportunity



We believe all students should receive a **personalized** experience to achieve academic success, find **joy** in their learning, and have multiple choices for their **post-secondary** plans.

Strategic Priorities

Read more about our progress toward the Strategic Plan goals on our website.

Build & maintain a districtwide culture of universally high academic expectations for every learner

Elevate Learning

Make the SPS an inclusive district where student-centered, innovative, and highly effective educators want to work, grow, and stay

Empower Educators

Build joyful, welcoming, and supportive school communities

Center Belonging

Develop consistent, reliable systems and structures to disrupt inequities and support the work on the district

Strengthen our Foundation

Mission & Vision

Mission

Salem Public Schools is a diverse and welcoming community that promotes the academic, social, emotional, and physical development of each student through the equitable delivery of challenging, relevant, and joyful learning experiences. We empower all students to chart a personalized path to success that includes a commitment to the common good.

Vision

All students will be locally engaged, globally connected, and fully prepared to thrive in a diverse and changing world.

Equity Statement

Equity is a core value within the Salem Public Schools. We support each student's unique path to achieving high standards regardless of ethnicity, race, color, economic status, national origin, age, abilities, religion, parental or immigration status, political beliefs, sex, sexual orientation, language, gender identity, or gender expression. Valuing equity means that we:

- Reflect and embrace the greater diversity of our students and families
- Recognize that systems of oppression marginalize some populations and suppress some voices
- Bear a collective responsibility to recognize, interrupt, and transform educational inequities
- Champion access and inclusion for all students/families/staff
- Allocate resources so that the students/families/staff who need the most get the most
- Work to be an anti-racist and culturally responsive community
- Create a more just and equitable world for all our students.

Superintendent's Message



Salem Public Schools Community:

As you know, we are in the midst of a challenging budget season as we plan for the 2025-26 school year. For the last year, we have been communicating that increased costs, coupled with a complex funding landscape, would result in a sizable budget gap.

Salem's current fiscal picture is not unique, of course, as school districts across the state are being asked to grapple with rapidly rising costs. The Executive Directors of the Massachusetts Association of School Superintendents (MASS), School Committees (MASC) and School Business Officials (MASBO) have issued a joint statement about the budget challenges facing many school districts throughout Massachusetts.

There are a number of converging factors that contribute to Salem's financial situation:

- Federal funding for pandemic recovery has expired;
- Some major expenses are rising significantly, particularly services for out-of-district tuition, transportation, and utilities;
- Chapter 70, the largest source of state funding for schools, has not increased at a rate that keeps pace with inflation;

The City's appropriation for our schools is expected to be at least \$78,173,061, an increase of at least 4.8% over last year. Over the last two years the local allocation to Salem Public Schools has increased by historic amounts and at a level that is higher than comparable communities. Despite this, escalating costs coupled with limited state aid mean that we must make difficult decisions in order to submit a balanced budget for the upcoming school year.

We have prioritized measures that we believe are in alignment with our strategic goals; these include not filling vacant positions, right sizing the number of staff in places where student enrollment has declined and, where possible, that are not student-facing. We have heavily weighed and incorporated the feedback that we received during public input sessions and during my monthly stakeholder meetings with educators, students, and families.

Superintendent's Message

Highlights from our budget proposal are below:

- The budget gap for Salem Public Schools at the start of the budget planning process was \$4.9 million;
- The proposed budget will reduce personnel by approximately 5% of school-based positions and 6% of central office positions;
- The proposed budget will maintain our investment in pre-kindergarten, advanced coursework, and career/technical programming, among other key programs and offerings that make Salem Public Schools unique and successful;
- Class sizes will not be significantly altered;
- Caseloads for multilingual and special education students will remain below those in districts with comparable demographics;
- While a variety of potential fee options were studied in developing the proposed budget, the district is not recommending any fees be instituted for next year;
- The proposal honors the historic investment that was made in educator compensation at the beginning of the school year;
- Any reductions in personnel and non-personnel costs have been made equitably across schools and departments;
- Educators and staff in positions being reduced and who are certified and qualified will be retained in other roles, as possible.

As the FY26 budget process continues to advance, you are invited to share your thoughts by attending a meeting or via email at spsbudget@salemk12.org. As always, we appreciate your engagement and your commitment to ensuring that our students receive the exemplary educational experience that they deserve.

About the SPS

Increasing enrollment

For the past 3 years, SPS enrollment has grown. As of March, PreK-12 enrollment was 3958, an increase of 6% since 2020

In 2024, average student growth percentile, which compares student learning across school districts was, 51.5%, an increase of 3.8% over 2023 & 1.5% above the state average

Increasing Student Growth

Completed construction on a new playground at Witchcraft Elementary School, & launched the renovation of the PreK playground at Bates

Investing in student spaces

Most Commonly Spoken Languages:

English, Spanish, Portuguese, Haitian-Creole, Arabic, Russian, Albanian

1 in 5 students are Multilingual

SPS: By the Numbers

Preschool/Prek
Students

214

Students in Out-of-School programs, including summer & vacation academies

900

Students in the *Reimagined Middle School* experience

270

CTE students

574

Students in music programs

977

Early College Students

144

Students in MS & HS athletics

1277

Promise Year Students

19

Note: not 1277 individuals; some participate in more than one sport

Food & Nutrition Services

Student Recipe Program

This year, we have taste tested student recipes:

American Chop Suey

Varenyky: Potato

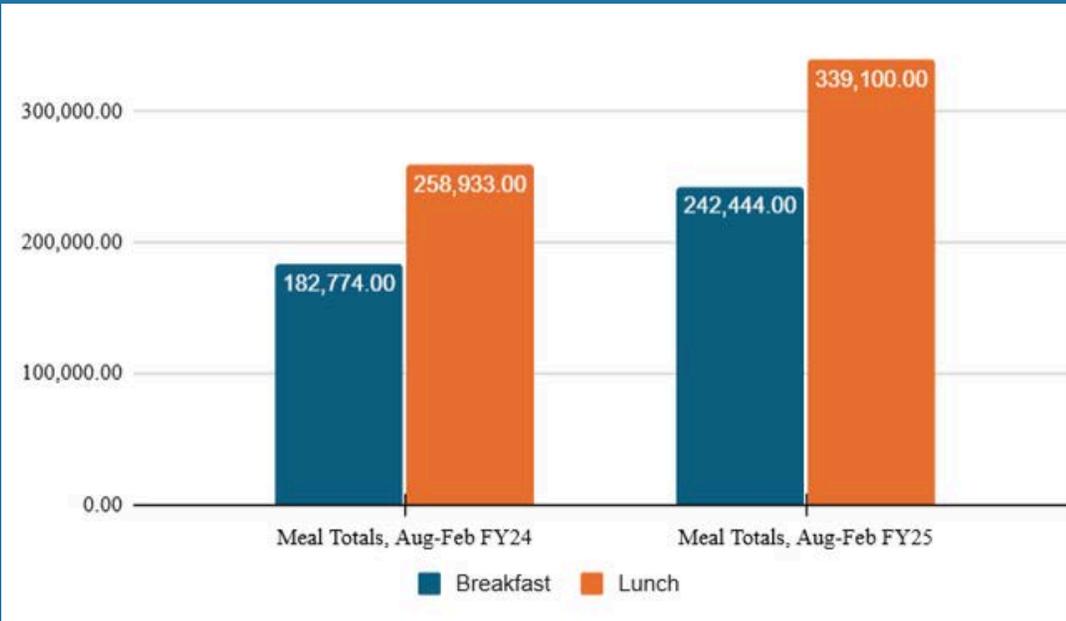
Dumplings

Deruny: Potato Pancakes

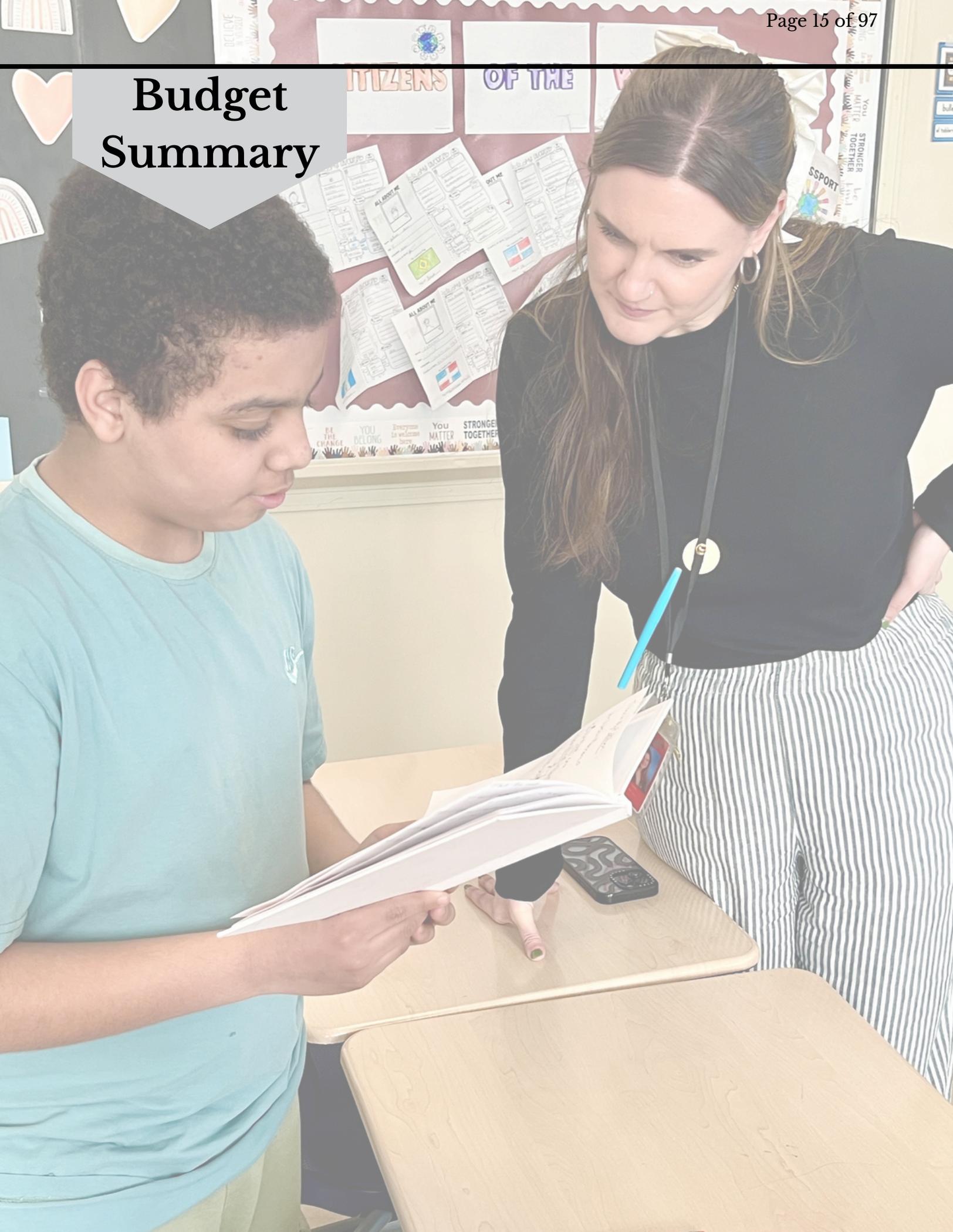
Italian Meatballs

Honduran Papusas

Sushi



Budget Summary



Budget Summary

The pages that follow provide a detailed description of the Salem Public Schools' proposed \$78,173,061 fiscal year (FY) 2026 budget. This preliminary budget proposal represents an annual increase of 4.8%: an increase that is identical to last year's, and larger than the ten year average budget increase. The Salem Public Schools is grateful to the City of Salem for its generous partnership and continued support for our schools.

Members of the Salem community will be aware that this has been a complicated budget to build. Almost at the start of the current fiscal year, the Superintendent, district leaders, and members of the School Committee have been forecasting that increasing costs and a complex landscape would demand budget cuts, even with a generous budget increase. As expected, the path to a balanced budget includes reducing positions; 56.5 positions are eliminated in this budget proposal. Whenever possible, vacant positions, planned retirements, or positions held by staff members who are planning to leave have been prioritized for cutting; 35% (19.5) of the proposed cuts fall into that category. An additional 27% (15.5) of position cuts are positions that are held by staff who are shifting into new roles within the district. Our goal in cutting those positions first is to reduce the number of staff who will be leaving the district. As in previous years, we expect that highly qualified and licensed staff will have the opportunity to stay in Salem Public Schools in a different role if they choose to do so.

What drives the need for cuts? To start, Salem Public Schools has a structural deficit, defined here as our expenses outpacing our appropriation. In the the previous budget (FY25), the district relied on nearly \$5,568,000 in offsets to supplement our appropriated budget. This was a combination of recurring revenue, including funds from the Circuit Breaker Special Education reimbursement (\$2,500,000), School Choice (\$493,000), tuition revenue for Salem Prep (\$260,000), Footprint funds (\$200,000) and other revenue (\$184,000).

Budget Summary

In addition, the district balanced its FY25 budget with \$2,450,000 in reserves and one-time resources (the end of ESSER- pandemic- aid and Emergency Migrant Shelter funds). With this as the context from FY25, we enter FY26 knowing that our expenses are significantly more than our appropriation. Once again, the budget relies on annual revenue (from Circuit Breaker and School Choice) to balance, and includes additional offsets (including the last of the Emergency Migrant Shelter funds).

Compounding this structural deficit, the district– like many others– is experiencing dramatic increases in personnel and non personnel costs. Education is a “people” business and so it is to be expected that Personnel would represent the largest portion of the budget. When calculating the projected costs for FY26, the Personnel increases are nearly 10% more than what they were budgeted to be in FY25. After making a set of proposed cuts, Personnel costs are expected to rise by approximately 3% and will comprise 76% of the budget. The recently settled educator contract for members of the Salem Teachers Union (including teachers and the PSRP unit), included increases to educator salaries that are–across the board– larger than typically seen. In addition, the new contract recognized additional credits and allowed for accelerated movement across the salary columns, resulting in 12% of STU members (61 people) moving up both in their annual step, and based on their credits earned, moving into a new salary lane.

Significant salary increases in the new collective bargaining agreements for the largest cohorts of our staff was done intentionally. The increases demonstrate the value Salem Public Schools places on recruiting, developing, and retaining highly qualified educators. The market adjustments in the new contract align with our Strategic Plan goals and put Salem in a position to pay regionally competitive wages that will allow teachers to stay in our district.

Budget Summary

(It is worth noting that in settling this contract, Salem was one of the only districts in our region to avoid a school shutdown and learning stoppage, which we believe reflects a commitment shared between the School Committee, Salem Teachers' Union and the City to prioritize students.) And though the story of this contract is a success story, the market adjustments agreed to in the contract contribute significantly to the increased Personnel costs for next year.

Non-Personnel costs also are increasing. As in previous years, utilities, transportation, and out-of-district tuition have increased. Our utilities continue to increase, despite the more than \$1.3 million in energy conservation efforts made this year. For our electricity costs, which will increase by \$375,312 (29.5%), a large driver of the increase is the new fixed contract rate. The city negotiated a new rate in calendar year 2024, and FY26 will be the first full year of the new, fixed rate.

In the case of transportation and out-of-district tuition, the increases, while more modest than in recent years, feel significant because the district is no longer able to offset to the same extent our transportation expenses for students experiencing homelessness with special funding from the state (emergency migrant funding) and the federal pandemic relief (ESSER). Without grant funds subsidizing costs, the increase to this year's budget appears to be 25% for transportation. After the last of the Emergency Migrant Funds are applied to the homeless transportation costs, the increase is 18%. This increase is largely driven by the end of the state funding, and the increase in special education transportation costs.

In FY25, many of the one-time offsets (referenced above) were applied to non personnel expenses. In the initial budget presentation, the estimated non personnel costs were \$20,648,158.74. After applying the Circuit Breaker reimbursement to the out-of-district tuition, that number fell to \$18,148,158.70.

Budget Summary

Additional offsets were applied to non personnel and the official budget number was \$16,017,378. It is largely the one time offsets from last year that is making non personnel appear as such a significant increase. When we look at the FY26 Non-Personnel expenses before reductions and offsets (including the last of the state subsidy for homeless transportation) the total is \$19,271,247, an increase of \$1,123,088.30 which is a 6% increase above FY25 actuals. After reductions and offsets, the FY26 increase falls to 3% above actual spending (at \$18,615,959) and 16% above appropriation.

Even as Salem, and nearly every other school district, is experiencing rapid increases in Personnel and Non-Personnel expenses, the state's funding formula has not kept pace. Inflation has outpaced the increases in the formula, and the share that our community is being asked to pay increases year over year. This is an unsustainable path for the city, and it has become necessary to advocate for updates to the funding formula that reflect the true expense of delivering the education our students deserve.

These cost pressures are happening within the context of a shifting Federal landscape. In FY25, Salem allocated 28.6 staff salaries to entitlement grants from the Federal government, totaling \$2,193,484. A total of 50 staff positions are funded through \$3,394,705 in grant funding from local, state, and federal grants. (These salaries are in addition to those included on the general fund budget.) Recent changes at the Federal level have created the possibility that federal grant amounts and requirements may change in the near term.

We hope to have more insight into potential changes to the Federal grant landscape in the fall. Currently we are planning for a "status quo" with federal funding.

As we looked to build a balanced budget, we heard in many public forums that the Salem Public Schools should consider implementing fees for services, including extracurriculars, transportation and technology. These are common in other districts, but Salem has not charged fees for these activities in recent years.

After analyzing the amount of revenue that could be reasonably expected to be raised, the School Committee determined that fees would likely create barriers for too many students and families, and would compromise our ability to deliver a universally comprehensive education that aligns with our values.

Budget Summary

Given that, the School Committee has opted not to charge fees for extracurriculars and transportation; limited and modest fees related to damaged or lost technology will be brought to the School Committee's Policy Subcommittee for consideration.

Beginning in Spring 2025, the School Committee is committed to engaging in deliberations about the number of schools needed, whether the district should reduce the number of schools, and whether controlled choice can be modified to reduce transportation costs. These options have the potential to reduce costs for the district in future years, and could reduce the structural deficit that has challenged the district in recent budget cycles.

It's worth noting that many school districts in our region and state are facing similar challenges with their budgets this year. Reductions in programs and staffing levels are happening in many places. Reducing is always a hard choice: Salem's educators are tireless in their dedication to students. However, we believe this budget will allow the school district to maintain:

- class sizes that are identical to or similar to this year's class sizes;
- PreK programs at Bates, Horace Mann, Bentley and ECC;
- access to advanced coursework and CTE programs;
- student-to-teacher ratios for our most vulnerable students, including special education and multilingual learners;
- access to student "specials" including arts, music, physical education and library.

The choices reflected here are difficult ones, and have been recommended after deliberative discussions with school and district leaders. We welcome feedback and engagement on this proposal so that we collectively ensure that the FY26 budget supports our values and promotes success for all of our students.

FY26: At A Glance

The FY26 appropriation for the Salem Public Schools is \$78,173,061, a 4.8% increase above FY25.

\$60,382,468
Personnel

76%

Personnel includes staff & stipends.

It is 76% of the budget.

Personnel will increase

3% over FY25;

this assumes \$3,585,276.35

in position reductions

\$18,615,959
Non-Personnel

24%

Nonpersonnel includes transportation, utilities,

tuition, as well as all

instructional supplies

and anything that is

not compensation.

Non-Personnel will

increase \$2,598,580.76 (+16%)

above FY25's appropriation

Appropriation vs. Actual Expenses

\$78,173,061
FY26
appropriation

+4.8%
above FY25

\$83,238,991.45
FY26 actual
expenses

+12%
above FY25

Before reductions & offsets, Personnel & Non-Personnel costs for FY26 are estimated to be nearly \$4.9M above the appropriation (6% above the appropriation).

To close this gap, this preliminary budget proposal includes \$3,585,276.35 in Personnel & \$355,288 in Non-Personnel reductions.

The remaining gap will be closed by prepaying Special Education Tuition for FY26, and maximizing grant & revolving revenue (including applying grant funds to offset Homeless Transportation).

FY26: Balancing the Budget

Our costs are greater than our appropriation;
Here is how we balanced our budget:

Ch. 70:
\$31,038,303



Charter
Reimbursement:
\$1,416,572



Local
Contribution:
\$45,718,186

Recurring
Revenue:
\$3,400,000

Reductions:
\$3,940,564.35

Other Offsets:
\$825,366.10

What is the Recurring Revenue?

- Circuit Breaker (\$2.9M)
- School Choice (\$500K)

Reductions

56.5 positions totaling \$3,585,276.35 and \$355,288.00 in Non-Personnel expenses

What are the offsets?

- PrePayment of Special Education Tuition (\$700K)
- Maximizing grant revenue & Revolving Funds (\$125,366.10 applied to Personnel)

COST DRIVERS: OVERVIEW

- ☑ Personnel costs have risen dramatically: nearly 10% increases before making 56.5 position reductions. After the proposed reductions, Personnel costs increase more modestly, at +3%.
- ☑ Regular day transportation costs will be \$1,340,000; this includes the contractual increase for 12 buses, and a daily late bus. Note that this is a reduction of one bus, which may increase waitlists.
- ☑ Homeless transportation is estimated to be \$1,165,000, an increase of \$364,611. For the previous 2 years, this expense has been subsidized by the Emergency Assistance Homeless Families grants for migrant newcomers; these funds have ended and we will use the last of them to offset an expected budget of \$1,465,000.
- ☑ Electricity costs will increase by nearly 30% (\$375,312.). FY26 will be the first year of the new rate that Salem has locked into.
- ☑ Tuition for students going out of district will total \$4,388,643 this year, a significant increase over FY25 (a more than 40% increase). The cause of this is not just enrollment: private placements & collaboratives are facing increased costs of their own.
- ☑ Insurance: Student accident & workplace safety insurance is estimated to increase by 4% – a \$34,150 increase from \$845,000 to \$879,150.

COST DRIVERS: TRANSPORTATION

In FY26 we are proposing to drop from 13 buses to 12, which may increase the waiting lists at Salem Academy, Collins Middle School and Salem High School. We plan to closely monitor attendance on the buses to ensure that all routed riders are taking the bus.

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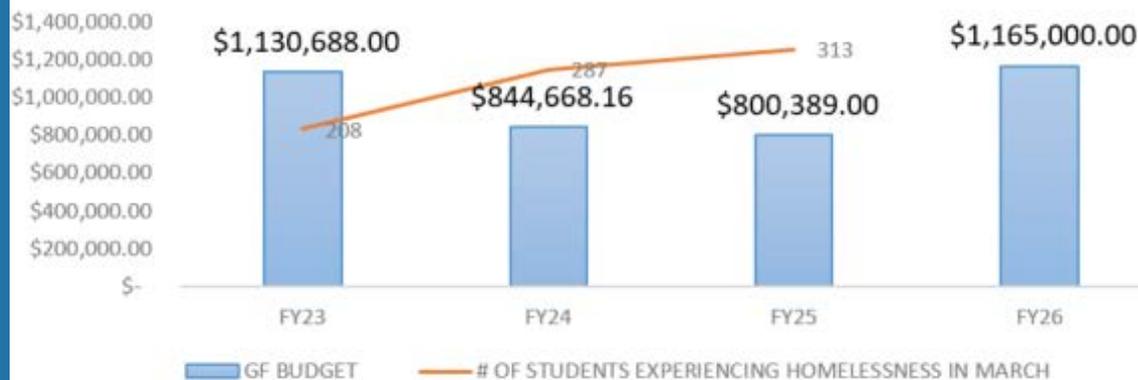
Homeless Transportation has been subsidized by state funding for the previous 2 years. We have already assume using the remainder of these funds as an offset in FY26.

REGULAR DAY TRANSPORTATION: GF APPROPRIATION & # OF RIDERS



-5%

TRANSPORTATION: Students Experiencing Homelessness, General Fund Appropriation



+46%

COST DRIVERS: UTILITIES

ELECTRICITY COSTS OVER TIME



+30%

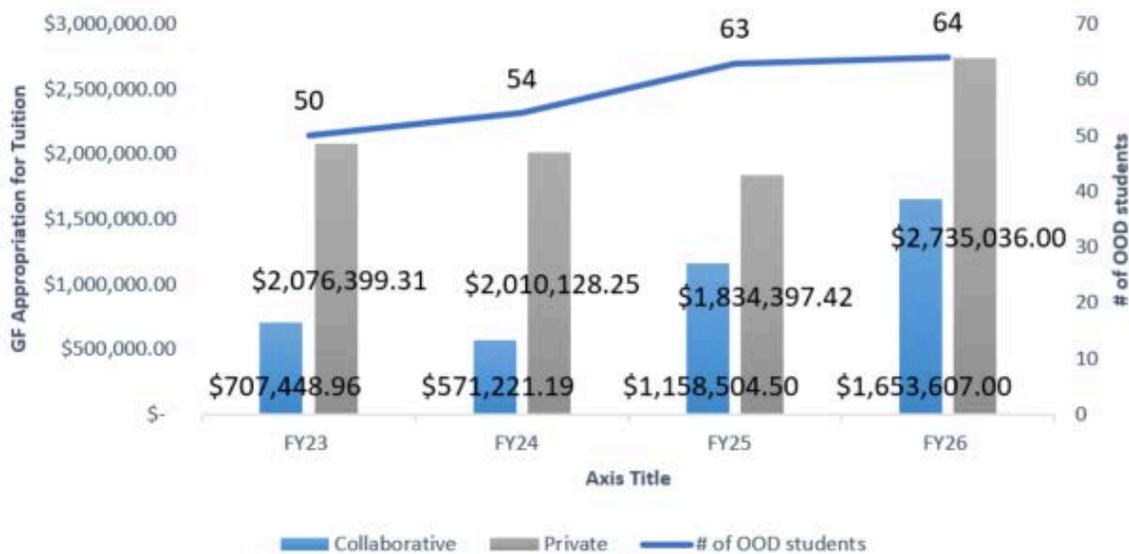
NATURAL GAS COSTS OVER TIME



+10%

COST DRIVERS: TUITION

Out of district student numbers & general fund appropriation, over time



+47%

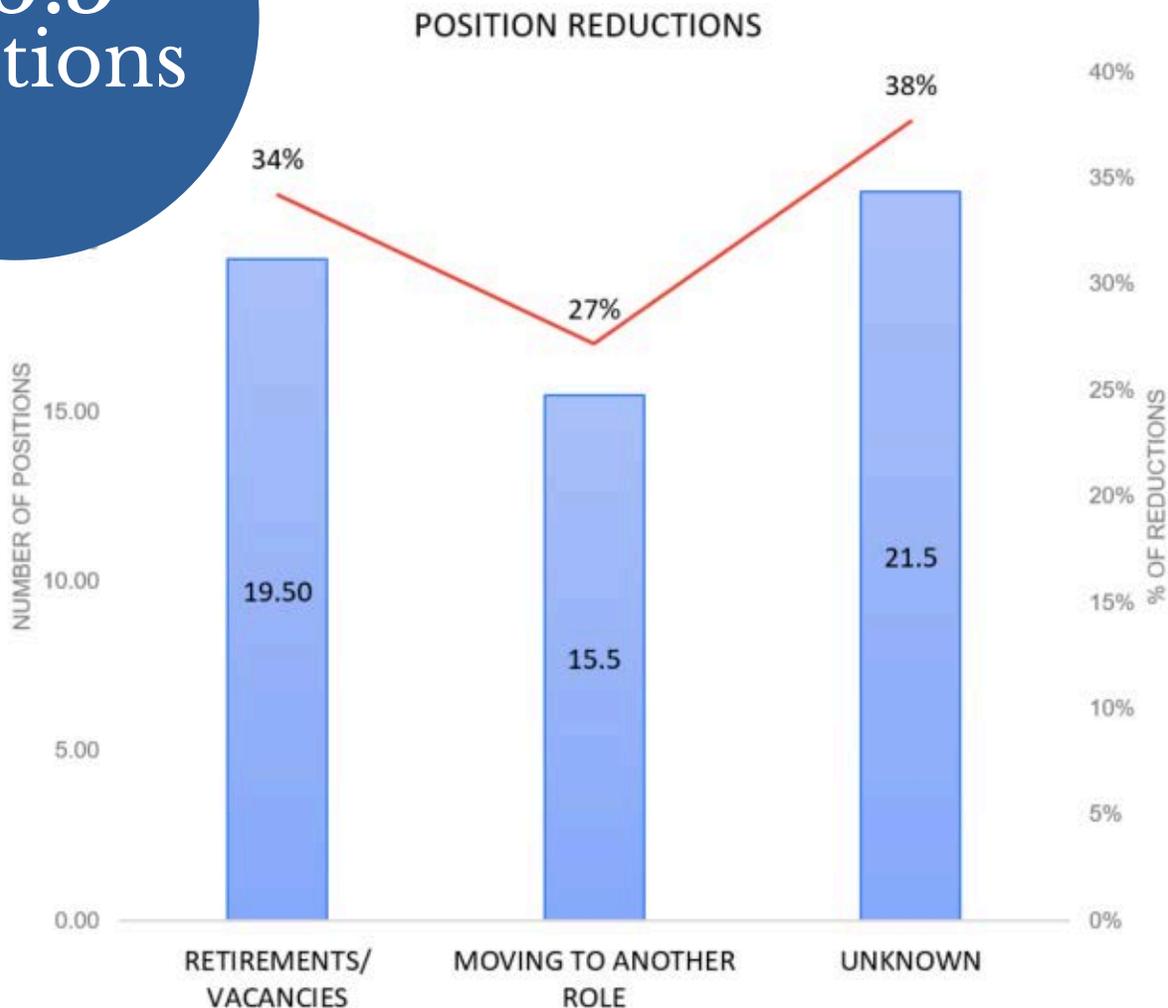
COST DRIVER: INSURANCE



+4%

POSITION REDUCTIONS: OVERVIEW

-56.5
positions



Of the 56.5 Position Reductions:

- 35% (19.5) are retirements or vacancies
- 27% (15.5) are held by staff likely to move into new roles in the district

**Note- many of the individuals in unknown category will secure positions in SPS*

***Swapped positions are not included here, and are described on page 35*

POSITION REDUCTIONS:

Bates	Reading Specialist	-1	Districtwide	Science Coach	-0.5
Bates	Music Teacher	-0.5	Districtwide	Science Coach	-0.5
Bates	Instructional Paraprofessional	-1	Early Childhood Center	P.E. Teacher	-1
Bates	Science Coach (Districtwide*)	-0.5	HMLS	Family Engagement Facilitator	-1
Bates	Tutor	-1	HMLS	Instructional Paraprofessional	-1
Bates	Special Education Teacher	-0.5	HMLS	Instructional Paraprofessional	-1
Bentley	Instructional Paraprofessional	-1	HMLS	Special Education Teacher	-1
Bentley	Instructional Paraprofessional	-1	HMLS	Specials (art teacher)	-0.5
Bentley	Reading Interventionist	-0.5	New Liberty	ML teacher	-0.5
Bentley	School Engagement Specialist	-1	Salem High	Adjustment Counselor	-1
Bentley	Special Education Teacher	-0.5	Salem High	CTE Teacher	-1
Carlton	Math Specialist Teacher	-0.5	Salem High	Math Teacher	-1
Carlton	Math Specialist Teacher	-0.5	Salem High	World Language Teacher	-1
Carlton	Instructional Paraprofessional	-1	Salem High	On-Track Specialist	-2
Carlton	Special Education Teacher	-0.5	Salem High	Tutor	-3
Central Office	Special Education support personnel	-0.5	Salem High	Classroom Nurse	-1
Central Office	Buildings & Grounds Clerk	-0.5	Salem High	TBD	-4
Central Office	Food & Nutrition Services Clerk (grant funded)	-0.5	Salem High	Transition Specialist	-0.5
Central Office	Curriculum Director, PRE-K TO 5	-1	Salem Prep	Instructional Paraprofessional	-1
Central Office	Technology Coordinator	-1			
Central Office	Welcome Engagement Facilitator	-1			
Collins	Instructional Coach	-1			
Collins	Interventionist	-1			
Collins	Interventionist	-1			
Collins	Project Based Learning & Design Teacher	-1			

POSITION REDUCTIONS:

Saltonstall	Adjustment Counselor	-1
Saltonstall	Instructional Paraprofessional	-1
Saltonstall	Instructional Paraprofessional	-1
Saltonstall	Reading Specialist	-1
Saltonstall	Science Coach (Districtwide*)	-0.5
Saltonstall	Special Education Teacher	-1
Saltonstall	(Specials) Teacher	-1
SALTS	Family Engagement Facilitator	-1
WHES	Civics Teacher	-1
WHES	Family Engagement Facilitator	-1
WHES	Instructional Paraprofessional	-1
WHES	Instructional Paraprofessional	-1
WHES	Special Education Teacher	-1
WHES	Classroom Teacher	-2
TOTAL		-56.5

*A total of 2 Science Coach positions are being reduced and are included on this list. Both positions are Districtwide, however 1 of those positions is budgeted .5 to two schools (for a total of 1 FTE). In the budget, and on this list, the cut is reflected on the Cost Center to which that position is budgeted.

POSITION REDUCTIONS BY LOCATION

% of Central
Office position
reductions
(4.5 of 65)

7%

% of School
position
reductions
(51 out of 796)*

6%

When faced with the need to reduce positions, we committed to minimizing, wherever possible, the impact on students (although eliminating nearly any position will have some impact on students). We sought to balance these reductions, so that no one school or department would shoulder an outsized impact. Schools and departments were asked to adjust their budgets by a percentage that was based on the percentage that school or department represented as part of the overall budget. Larger schools and departments were asked to make more reductions.

Because most positions in SPS are school-based, the majority of positions being reduced are from schools. However, the Central Office positions (defined as the 65 positions that are not student facing) are being eliminated at a higher percentage of the total central office staff (acknowledging that it is a smaller denominator). The changes to the central office include administrative support staff as well as directors.

In both the Central Office and school based reductions, there will be workstreams that need to be filled by next year's staff, and many structures and ways of working will need to be re-examined. In the case of the Central Office, this may mean that support structures for schools (e.g. elementary science supports) will no longer exist. School reductions may demand different schedules & shared staffing.

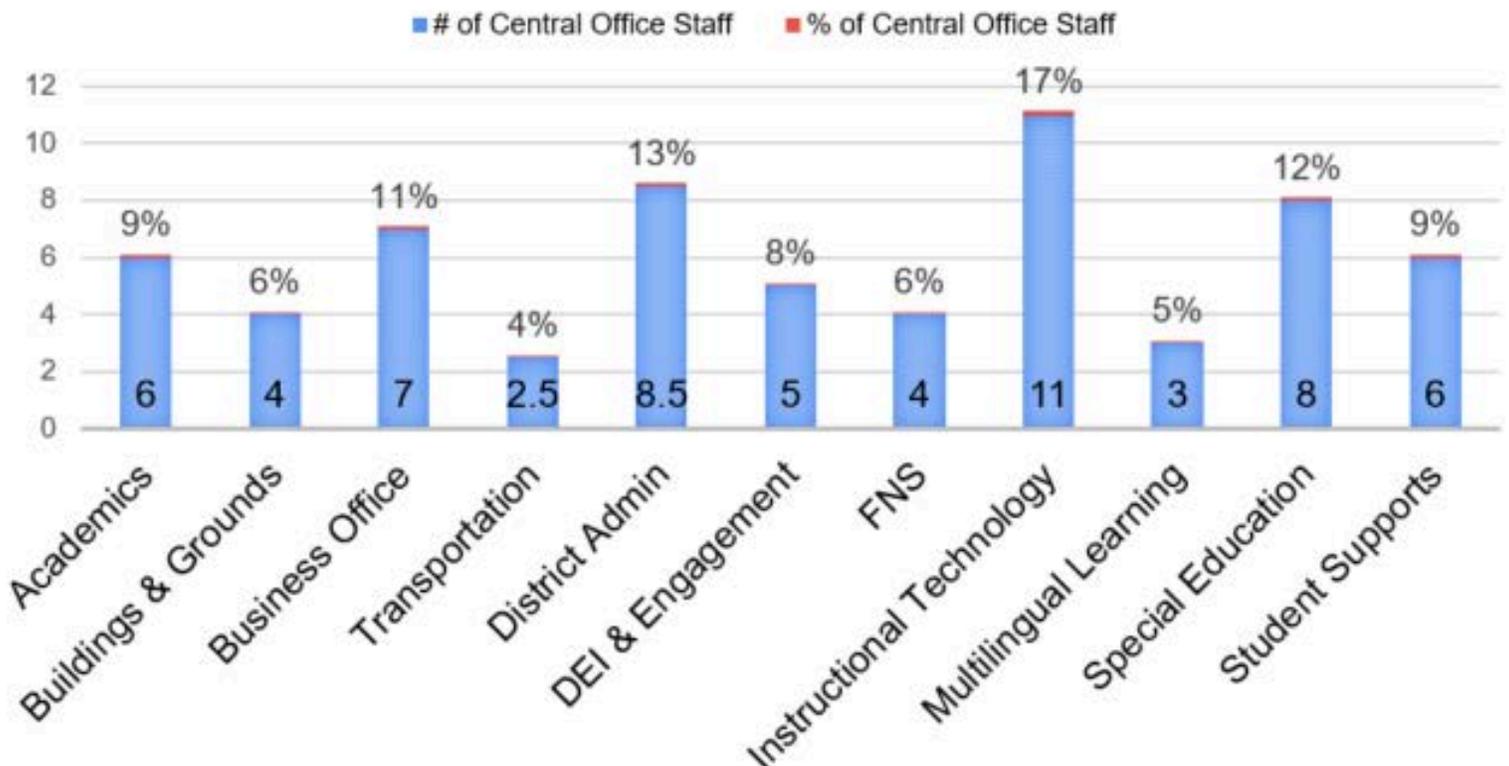
**This number excludes grant funded staff positions. Full FTE numbers are on page 33.*

About the Central Office

Central Office positions are defined here as those that exist to support schools & whose staff are non-student facing. There are 65 staff members classified as Central Office, 53.5 of whom are budgeted to the General Fund.

Districtwide staff, staff who are budgeted centrally but who hold student-facing positions and who work in one or more schools, (e.g. itinerant music teachers, Special Education Psychologists, Teachers of the Visually Impaired, Teachers of the Deaf and Hard of Hearing) are not included in this number of Central Office staff. In FY25 there are approximately 32 Districtwide Staff.

CENTRAL OFFICE STAFF: NUMBER & PERCENT



FTEs: FY25 COMPARED TO FY26

Location	TOTAL FY25	TOTAL FY26	DIFFERENCE	% CHANGE
Bates	67.95	62.45	-5.5	-8%
Bentley	54.5	51.5	-3	-6%
Carlton	53.9	51.4	-2.5	-5%
Collins MS	118.45	128.35	9.9	8%
ECC	49	48	-1	-2%
Horace Mann	68.3	63.8	-4.5	-7%
New Liberty	14.6	14.1	-0.5	-3%
Salem High	190.9	175.4	-15.5	-8%
Salem Prep	11.9	10.9	-1	-8%
Saltonstall	70.6	47.2	-23.4	-33%
Witchcraft Heights	88.8	81.8	-7	-8%
Central Office	65	60.5	-4.5	-7%
Districtwide	32.1	31.1	-1	-3%
Total	886	826.5		-7%

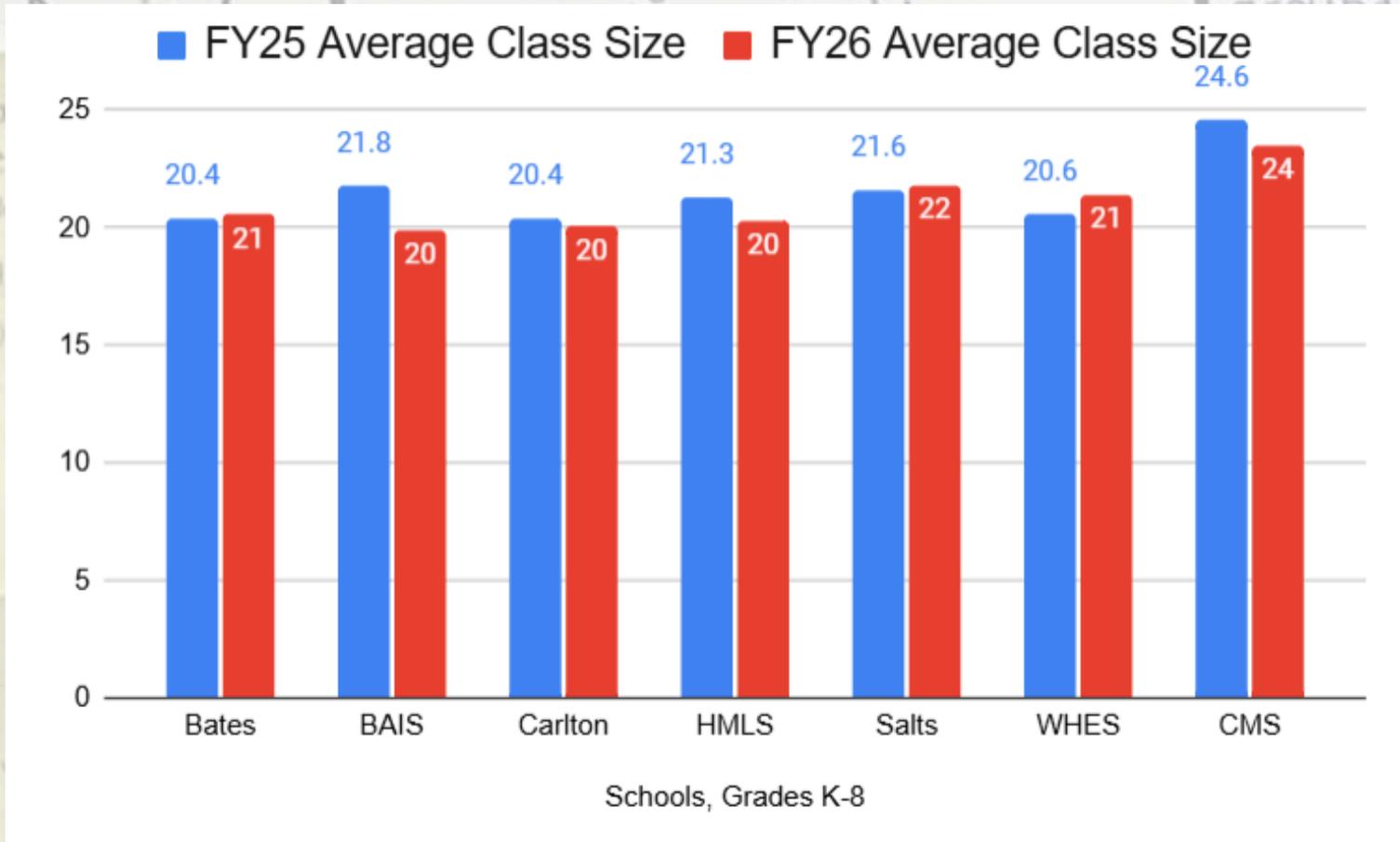
This table shows the total FTEs (Full Time Equivalents) in schools, central office, & districtwide. The central office staff are those who are not student facing. Districtwide includes positions that are budgeted to more than one school (e.g. music teachers who work in multiple schools).

These numbers are slightly different than the numbers cited on page 31 because this table includes positions funded by grants. (Not included here are Cafeteria staff because they are funded through reimbursement and not included on the General Fund.)

The total number of position reductions is also higher (by 3) because this considers “swapped” and added positions.

(Finally, the numbers at Collins and Saltonstall reflect the consolidation of middle school grades from Saltonstall into Collins.)

Average Class Sizes: FY25 & FY26



The chart above shows average class sizes in Salem's elementary and middle grades. In FY25, average elementary class size ranges from 19-22 students per class. In FY26, average elementary class size will range from 20-22. Middle school classes will remain at an average size of 24.

The average class sizes at Salem High School in core classes is approximately 21 students.

NEW POSITIONS & SWAPS

Each year, SPS creates new positions to meet student needs. Some of these are redesigned (or swapped) positions and some are new to the budget. New positions that were added to the budget during '24-'25 are listed below.

- 1 Behavior Specialist (ECC)
- 3 1:1 Paraprofessionals
- 1 Transitional Kindergarten teacher
- 1 new Classroom Nurse

There are a few position swaps proposed this year. These are not included in the list of Position Reductions because they are positions that are being combined or redesigned to meet student needs.

Bates Elementary School

- 2 Paraprofessional positions are being swapped to create 1 Behavior Specialist position for the TSP program.

Library Para Professionals

- 4 Library ParaProfessional positions are being swapped to create 2 Library Digital Learning Specialist (teacher) positions. This swap will ensure that nearly every elementary school has a licensed teacher in the Library and will add a specialist class for students.

Athletics/High School

- 1 clerk will be swapped for a new Student Activities Teacher position.

FY26: At A Glance

Budget Appropriation:
\$78,173,061
+4.8% over FY25

Total Spending:
\$83,238,991.45
+6% increase over the appropriation

Reduced/Offset Personnel:
\$60,382,468
76% of the budget
3% over FY25

Reduced/Offset NonPersonnel
\$18,615,959
24% of the budget
16% over FY25

Position Reductions
56.5 reductions

6 new unbudgeted positions added in FY25

8 Swapped positions for 5 new positions

FY25: At A Glance

Budget Appropriation:
\$74,592,616
+4.83% over FY24

Total Spending:
\$80,158,896.50
+7.5% increase over the appropriation

Reduce/Offset Personnel:
\$59,510,737.76
74% of the budget
+5% over FY24

Reduced/Offset NonPersonnel
\$20,648,158.74
26% of the budget
+33% over FY24

Position Reductions & Adds:

16 reductions from the General Fund
22 grant positions ending
33 positions added to the general fund/sustained from grants
Net of 5 positions cut
\$456,266 added

**Building the
FY26 Budget**



Our budget was shaped by these principles:

Allocate resources equitably

Align funding to strategic priorities & values

Actively solicit stakeholder input

Partner with school leaders to flexibly & creatively allocate resources

In the end, we prioritized:

Preserving class sizes

Maintaining caseload ratios for special education and multilingual learners

Supporting a seamless transition for the Saltonstall & Collins communities

Preserving access to high interest student programming: Pre-K, early college and CTE

Budget Process

October 1: DESE reports Salem's official enrollment numbers; Ch70 aid is based on this enrollment.

December: SPS conducts a staffing analysis & calculates known contractual salary increases.

January: Internal budget meetings begin.

February & March: Host 3 public budget forums (including 1 staff forum), and meetings with other stakeholder/ advisory groups to develop priorities.

March: Preliminary budget reductions compiled once budget increase is identified.

Ongoing: Community conversations.

Offering regionally competitive wages for educators

Expanding Digital Library Services

Increasing stipends for athletic coaches

Reducing vacant positions first, and where possible, prioritizing student facing positions

Maintaining no fees

Budget Timeline

Timeline & Action

12/9/2024	Budget workbooks sent to Principals & Department Heads
1/6/2025	Internal "StepBack" meetings to identify priorities & review potential cuts
1/22/2025	Governor's Budget released w/ FY26 CH70
1/23/2025	Present overview of FY26 budget challenges to SPS Parent Advisory Group
2/3/2025	Special School Committee meeting with Anna Freedman & School Committee to review the Governor's Budget
2/13/2025	Individual meetings with Finance SubCommittee to preview budget process
2/4/2025	(In person) Public Forum
2/10/2025	(Online) Public Forum
2/11/2025	(Online) Staff Forum
3/10/2025	Confirm the FY26 budget increase
3/31/2025	Schools convene School Site Councils
4/7/2025	FY26 draft preliminary budget presented to the School Committee
4/14/2025	Budget Hearing
4/15/2025	Incorporate (as needed/as possible) public comment
4/28/2025	School Committee votes on the FY26 Recommended Budget
4/30/2025	Recommended Budget is sent to City Hall

Chapter 70

FY26 Chapter 70: \$31,038,303

\$31M
FY26 CH70

+\$1.4M
FY26 CH70

State Funding

The state funding formula is based on the number & demographics of enrolled students as of October 1, with increments for special programming. Salem's CH70 is increasing by \$1,395,987 above last year's CH70 allocation.

Local Funds:

The city's portion of the budget ("Target Local Contribution") will be \$47.1 million; the City of Salem is the largest funder of the SPS budget. In FY19, that amount was \$35.4 million. This year's contribution is 3.6% higher than in FY25.

The city's contribution includes the general fund appropriation. Employee Health insurance and other costs are reflected on the city's budget, and are in addition to the \$47.1 million.

FY26 Community Input

Thank you

To identify budget priorities, SPS hosted:

- 2 community forums
- 1 staff forum
- Meetings with multiple advisory groups: teacher, student and parent
- Conversation with ELPAC and SEPAC
- Discussion with STU, AFSCME and SAA
- Finance subcommittee meetings
- Discussions with school leaders
- Executive team meetings
- Emails received at spsbudget@salemk12.org

Synthesis of Stakeholder Input is included in Appendix A

Stakeholder Input: Themes

Which positions or programs might SPS do without and/or what ideas do you have for more effectively using resources?

- Duplicative positions
- Eliminate consultants
- Non-student facing positions
- Share staff and resources across schools
- Yondr pouches

What are some programs, staff and experiences that we can not do without?

- Arts programming
- Career and Technical Education (CTE)
- Early College
- Late buses at CMS and SHS
- Pre-Kindergarten
- Any programs that motivate students to attend school
- Small class sizes

Should we consider instituting fees (transportation, bus pass replacement, athletics, extracurricular activities, etc.)?

- There should be an opt-in for families that want to “donate”
- Leverage more fundraisers, grants, alumni donations
- Concern about families that can not afford any fees for activities
- Concern about transportation fee and how it might impact chronic absenteeism and safety for children commuting

Budgets Begin with Enrollment

Enrollment as of October 1:

934

Students
With IEPs

2107

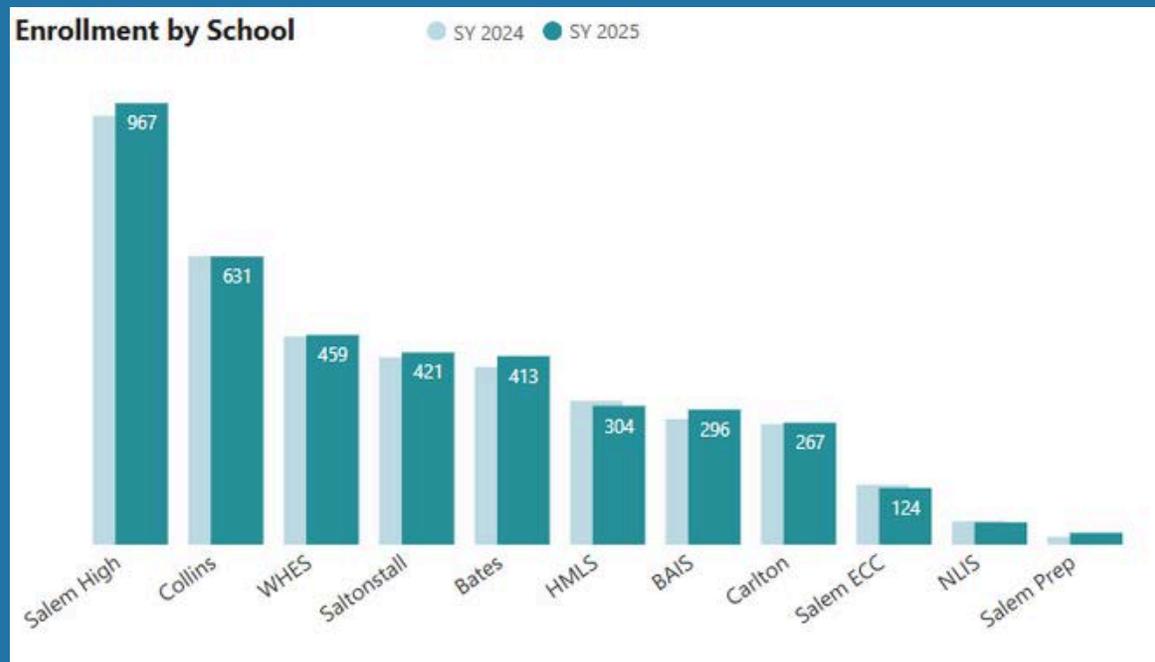
Low Income
students

730

Multilingual
Learners

256

Homeless
Students



Total October Enrollment: 3831

For decades, Salem's student enrollment was declining. In 2015, there were 4,199 students enrolled; ten years later, as of March, enrollment is 3956.5. As of the end of March, FY25 Enrollment is 2% higher than last year (FY24).

The enrollment increases Salem has enjoyed over the last several years have a direct and positive effect on the amount of state funding (CH70) Salem receives. The CH70 formula is based on enrollment and student demographics as of 10/1 (reflected on the left).

FY26
Recommended
Budget Detail



FY26 Recommended Budget

Cost Center	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Early Childhood Center	\$ 1,893,509.61	\$ 2,165,991.79	\$ 2,281,995.01	\$ 2,665,861.93	\$ 383,866.92	
Bates Elementary School	\$ 3,499,094.91	\$ 3,484,388.02	\$ 3,665,678.73	\$ 4,010,146.48	\$ 344,467.75	
Bentley Academy Innovation School	\$ 3,241,968.19	\$ 3,457,915.44	\$ 3,481,575.86	\$ 3,444,006.76	\$ (37,569.10)	
Carlton Innovation School	\$ 2,973,353.95	\$ 3,066,789.51	\$ 3,198,518.62	\$ 3,449,060.25	\$ 250,541.63	
Horace Mann Lab School	\$ 2,813,022.48	\$ 3,022,107.74	\$ 3,008,698.94	\$ 3,489,303.28	\$ 480,604.34	
Saltonstall K-8 School	\$ 4,109,817.99	\$ 4,409,181.62	\$ 4,654,622.52	\$ 4,038,462.10	\$ (616,160.42)	
Witchcraft Heights Elementary School	\$ 5,087,826.81	\$ 5,071,783.52	\$ 5,196,829.30	\$ 5,430,766.53	\$ 233,937.23	
Collins Middle School	\$ 6,882,940.72	\$ 7,169,475.93	\$ 7,446,972.70	\$ 8,248,121.68	\$ 801,148.98	
Salem High School	\$ 13,153,725.07	\$ 13,468,454.38	\$ 14,152,094.71	\$ 14,572,191.56	\$ 420,096.85	
New Liberty Innovation School	\$ 1,330,459.33	\$ 1,297,665.49	\$ 1,403,990.40	\$ 1,467,621.86	\$ 63,631.46	
Salem Prep High School District	\$ 947,113.31	\$ 876,420.55	\$ 695,272.14	\$ 722,407.97	\$ 27,135.83	
Administration	\$ 3,081,618.61	\$ 3,397,193.74	\$ 4,094,292.41	\$ 3,344,947.35	\$ (749,345.06)	
Regular Day	\$ 1,855,380.47	\$ 2,480,191.09	\$ 2,438,163.55	\$ 2,060,855.70	\$ (377,307.85)	
Special Education	\$ 6,193,563.46	\$ 6,110,045.19	\$ 7,135,416.57	\$ 9,465,694.32	\$ 2,330,277.75	
Multilingual Learner Education	\$ 560,849.11	\$ 663,619.95	\$ 679,388.21	\$ 700,380.79	\$ 20,992.58	
Student & Family Supports	\$ 1,423,208.18	\$ 2,434,514.58	\$ 2,556,647.27	\$ 2,814,196.22	\$ 257,548.95	
Instructional Technology	\$ 1,139,873.57	\$ 1,288,638.48	\$ 1,214,657.77	\$ 1,381,807.99	\$ 167,150.22	
Operations & Maintenance	\$ 6,184,595.67	\$ 6,489,741.94	\$ 7,287,801.29	\$ 7,692,594.33	\$ 404,793.04	
Total	\$ 66,371,921.44	\$ 70,354,118.96	\$ 74,592,616.00	\$ 78,998,427.10	\$ 4,405,811.10	6%

FY26 Expense & Personnel

Expense/Payroll	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 12,903,902.41	\$ 14,824,845.87	\$ 16,017,378.24	\$ 18,615,959.00	\$ 2,598,580.76	16%
Personnel	\$ 53,468,019.03	\$ 55,529,273.09	\$ 58,575,237.76	\$ 60,382,468.10	\$ 1,807,230.34	3%
Grand Total	\$ 66,371,921.44	\$ 70,354,118.96	\$ 74,592,616.00	\$ 78,998,427.10	\$ 4,405,811.10	6%

The difference between \$78,998,427.10 and the appropriation, \$78,173,061 is the prepayment of Special Education Tuition & the plan to maximize grant & revolving fund revenue to offset portions of staff costs (\$825,336).

FY26 Recommended Expense Budget

Cost Center	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Early Childhood Center	\$ 19,701.00	\$ 14,723.94	\$ 16,807.00	\$ 40,807.00	\$ 24,000.00	
Bates Elementary School	\$ 24,391.50	\$ 40,969.83	\$ 31,500.00	\$ 31,500.00	\$ -	
Bentley Academy Innovation School	\$ 63,687.30	\$ 73,511.03	\$ 75,000.00	\$ 73,130.00	\$ (1,870.00)	
Carlton Innovation School	\$ 18,604.53	\$ 44,675.39	\$ 46,700.00	\$ 46,700.00	\$ -	
Horace Mann Lab School	\$ 57,254.65	\$ 34,390.23	\$ 43,130.00	\$ 34,130.00	\$ (9,000.00)	
Saltonstall K-8 School	\$ 31,057.81	\$ 64,479.51	\$ 44,904.00	\$ 35,000.00	\$ (9,904.00)	
Witchcraft Heights Elementary School	\$ 46,456.16	\$ 31,830.11	\$ 42,300.00	\$ 36,100.00	\$ (6,200.00)	
Collins Middle School	\$ 75,497.43	\$ 162,365.29	\$ 86,200.00	\$ 115,600.00	\$ 29,400.00	
Salem High School	\$ 884,198.51	\$ 833,752.37	\$ 1,023,625.00	\$ 972,325.00	\$ (51,300.00)	
New Liberty Innovation School	\$ 259,922.72	\$ 293,944.33	\$ 298,863.00	\$ 276,840.00	\$ (22,023.00)	
Salem Prep High School	\$ 130,463.12	\$ 145,676.22	\$ 144,160.00	\$ 142,160.00	\$ (2,000.00)	
District Administration	\$ 1,173,323.46	\$ 1,387,353.05	\$ 1,319,600.00	\$ 1,428,250.00	\$ 108,650.00	
Regular Day	\$ 564,177.81	\$ 858,528.35	\$ 908,585.00	\$ 769,085.00	\$ (139,500.00)	
Special Education	\$ 4,950,603.85	\$ 4,991,576.47	\$ 5,799,485.92	\$ 7,675,943.00	\$ 1,876,457.08	
Multilingual Learner Education	\$ 76,186.37	\$ 98,054.07	\$ 123,432.00	\$ 114,394.00	\$ (9,038.00)	
Student & Family Supports	\$ 350,764.04	\$ 1,256,012.62	\$ 1,313,989.00	\$ 1,589,054.00	\$ 275,065.00	
Instructional Technology	\$ 306,429.58	\$ 453,637.04	\$ 360,000.00	\$ 520,000.00	\$ 160,000.00	
Operations & Maintenance	\$ 3,871,182.57	\$ 4,039,366.02	\$ 4,339,097.32	\$ 4,714,941.00	\$ 375,843.68	
Total	\$ 12,903,902.41	\$ 14,824,845.87	\$ 16,017,378.24	\$ 18,615,959.00	\$ 2,598,580.76	16%

NON-PERSONNEL EXPENSES OVER TIME



Non-Personnel Costs Over Time

Notes:

Salem's Non-Personnel costs have increased rapidly over the last several years. In FY25, before applying offsets, the total nonpersonnel expenses were estimated to be \$20,648,158. After applying annual Circuit Breaker revenue and Emergency Migrant funds for homeless transportation, the nonpersonnel expenses were \$17,848,158. Additional offsets were applied to balance the budget, and reduce the overall budget to \$16,017,378.

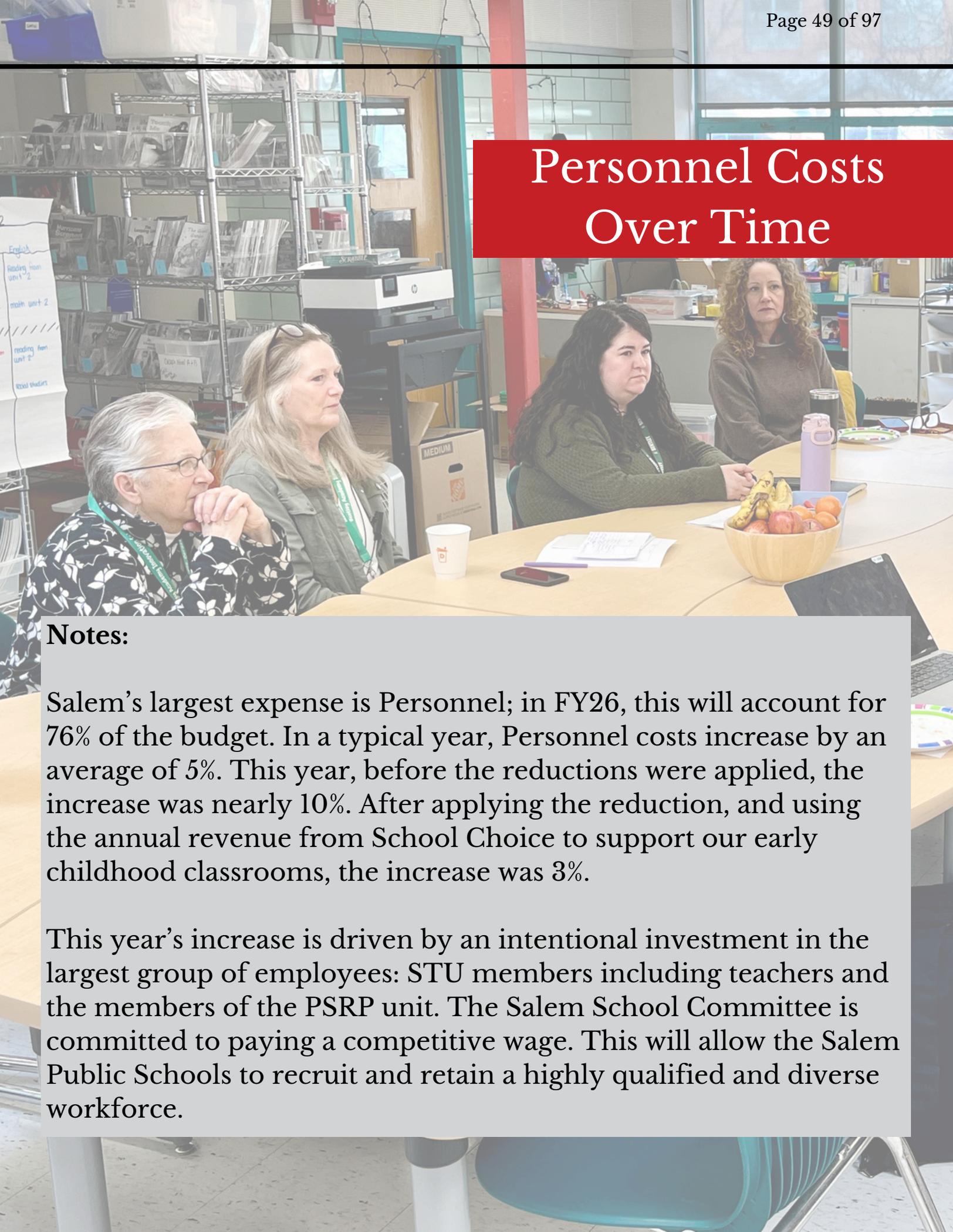
When we apply the annual Circuit Breaker revenue and the last of the Emergency Migrant funds for homeless transportation to our nonpersonnel expenses, the estimated cost is \$18,971,247 (a 6.3% increase over FY25). An additional \$355,288 in non-personnel reductions have been applied to reach the \$18,615,959 budgeted number.

FY26 Recommended Personnel Budget

Cost Center	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Early Childhood Center	\$ 1,873,808.61	\$ 2,151,267.85	\$ 2,265,188.01	\$ 2,625,054.93	\$ 359,866.92	
Bates Elementary School	\$ 3,474,703.41	\$ 3,443,418.19	\$ 3,634,178.73	\$ 3,978,646.48	\$ 344,467.75	
Bentley Academy Innovatic	\$ 3,178,280.89	\$ 3,384,404.41	\$ 3,406,575.86	\$ 3,370,876.76	\$ (35,699.10)	
Carlton Innovation School	\$ 2,954,749.42	\$ 3,022,114.12	\$ 3,151,818.62	\$ 3,402,360.25	\$ 250,541.63	
Horace Mann Lab School	\$ 2,755,767.83	\$ 2,987,717.51	\$ 2,965,568.94	\$ 3,455,173.28	\$ 489,604.34	
Saltonstall K-8 School	\$ 4,078,760.18	\$ 4,344,702.11	\$ 4,609,718.52	\$ 4,003,462.10	\$ (606,256.42)	
Witchcraft Heights Element	\$ 5,041,370.65	\$ 5,039,953.41	\$ 5,154,529.30	\$ 5,394,666.53	\$ 240,137.23	
Collins Middle School	\$ 6,807,443.29	\$ 7,007,110.64	\$ 7,360,772.70	\$ 8,132,521.68	\$ 771,748.98	
Salem High School	\$ 12,269,526.56	\$ 12,634,702.01	\$ 13,128,469.71	\$ 13,599,866.56	\$ 471,396.85	
New Liberty Innovation Sch	\$ 1,070,536.61	\$ 1,003,721.16	\$ 1,105,127.40	\$ 1,190,781.86	\$ 85,654.46	
Salem Prep High School	\$ 816,650.19	\$ 730,744.33	\$ 551,112.14	\$ 580,247.97	\$ 29,135.83	
District Administration	\$ 1,908,295.15	\$ 2,009,840.69	\$ 2,774,692.41	\$ 1,916,697.35	\$ (857,995.06)	
Regular Day	\$ 1,291,202.66	\$ 1,621,662.74	\$ 1,529,578.55	\$ 1,291,770.70	\$ (237,807.85)	
Special Education	\$ 1,242,959.61	\$ 1,118,468.72	\$ 1,335,930.65	\$ 1,789,751.32	\$ 453,820.67	
Multilingual Learner Educat	\$ 484,662.74	\$ 565,565.88	\$ 555,956.21	\$ 585,986.79	\$ 30,030.58	
Student & Family Supports	\$ 1,072,444.14	\$ 1,178,501.96	\$ 1,242,658.27	\$ 1,225,142.22	\$ (17,516.05)	
Instructional Technology	\$ 833,443.99	\$ 835,001.44	\$ 854,657.77	\$ 861,807.99	\$ 7,150.22	
Operations & Maintenance	\$ 2,313,413.10	\$ 2,450,375.92	\$ 2,948,703.97	\$ 2,977,653.33	\$ 28,949.36	
	\$ 53,468,019.03	\$ 55,529,273.09	\$ 58,575,237.76	\$ 60,382,468.10	\$ 1,807,230.34	3%

PERSONNEL COSTS OVER TIME





Personnel Costs Over Time

Notes:

Salem's largest expense is Personnel; in FY26, this will account for 76% of the budget. In a typical year, Personnel costs increase by an average of 5%. This year, before the reductions were applied, the increase was nearly 10%. After applying the reduction, and using the annual revenue from School Choice to support our early childhood classrooms, the increase was 3%.

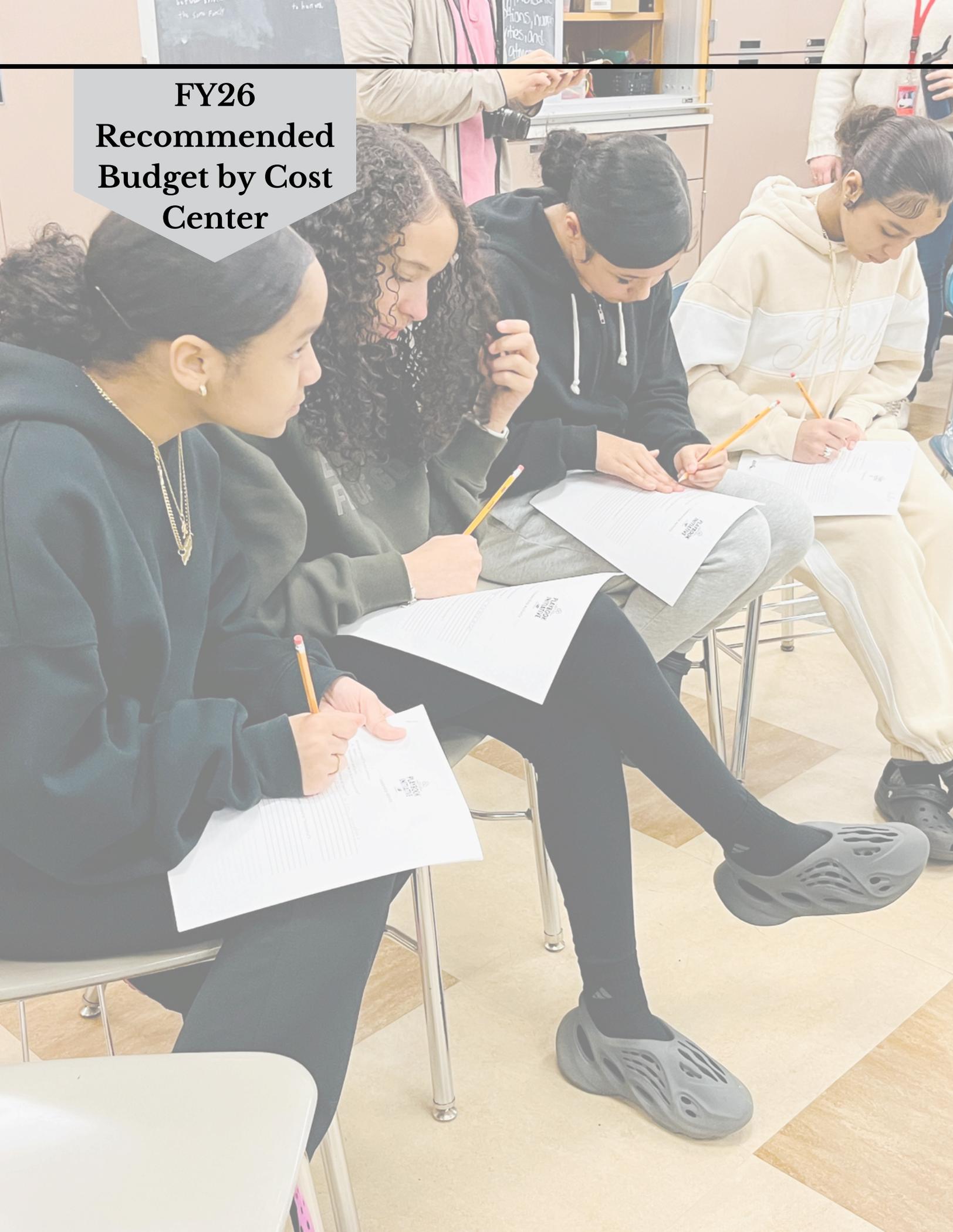
This year's increase is driven by an intentional investment in the largest group of employees: STU members including teachers and the members of the PSRP unit. The Salem School Committee is committed to paying a competitive wage. This will allow the Salem Public Schools to recruit and retain a highly qualified and diverse workforce.

Cost Centers as a % of the Budget

Cost Center	% of FY25 Budget	% of FY26 Budget
ECC	3%	3%
Bates	5%	5%
Bentley	5%	4%
Carlton	4%	4%
HMLS	4%	4%
Saltonstall	6%	5%
WHES	7%	7%
Collins	10%	11%
Salem High School	18%	17%
New Liberty	2%	2%
Salem Prep	1%	1%
District Admin	5%	4%
Academics/Regular Day	3%	3%
Special Education	10%	12%
Multilingual Learners	1%	1%
Student & Family Supports	3%	4%
Instructional Technology	2%	2%
Operations & Maintenance	10%	10%
Athletics	1%	1%

Salem's Budget is organized into 18 Cost Centers. The largest is Salem High School (18%) followed by Special Education (12%) and Collins Middle School (11%)

**FY26
Recommended
Budget by Cost
Center**



This cost center (Regular Day) includes Teaching & Learning, Out of School Time, and Districtwide Programs (including Music)

FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Regular Day	\$ 1,469,431.52	\$ 2,072,821.28	\$ 1,937,963.55	\$ 1,583,532.79	\$ (354,430.76)	-18%
Expense	\$ 328,962.85	\$ 593,299.69	\$ 583,585.00	\$ 454,585.00	\$ (129,000.00)	
Personnel	\$ 1,140,468.67	\$ 1,479,521.59	\$ 1,354,378.55	\$ 1,128,947.79	\$ (225,430.76)	
Regular Day: OST	\$ 231,744.61	\$ 286,474.63	\$ 331,700.00	\$ 319,322.91	\$ (12,377.09)	-4%
Expense	\$ 168,282.97	\$ 207,243.48	\$ 219,500.00	\$ 194,500.00	\$ (25,000.00)	
Personnel	\$ 63,461.64	\$ 79,231.15	\$ 112,200.00	\$ 124,822.91	\$ 12,622.91	
Regular Day: Professi	\$ 154,204.34	\$ 120,895.18	\$ 168,500.00	\$ 158,000.00	\$ (10,500.00)	-6%
Expense	\$ 66,931.99	\$ 57,985.18	\$ 105,500.00	\$ 120,000.00	\$ 14,500.00	
Personnel	\$ 87,272.35	\$ 62,910.00	\$ 63,000.00	\$ 38,000.00	\$ (25,000.00)	
Grand Total	\$ 1,855,380.47	\$ 2,480,191.09	\$ 2,438,163.55	\$ 2,060,855.70	\$ (377,307.85)	-15%

Budget Notes:

Non-Personnel:

- Reducing \$62,000, including \$5,000 from *Dues & Subs* (typically underused), \$57,000 from *Contract Services* (will rely more on internal expertise & consultants)
- Reducing \$25,000 from OST (increased grant funding)

Personnel lines include all salary increases and reductions:

- 2 Elementary Science Coaches (1 of these positions is shown as a cut of .5 at Bates, .5 at SALTs)
- 1 Director, PreK-5 Curriculum (vacant)
- The large reduction in Personnel also includes Substitute teachers who, in FY25, were budgeted to a district Substitute line that is included in this cost center

District Administration

FY26 Budget

This cost center (District Admin) includes Human Resources, Communications, Finance & Payroll, Grants, Superintendent's Office, Deputy Superintendent's Office, & School Committee

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 1,173,323.46	\$ 1,387,353.05	\$ 1,319,600.00	\$ 1,428,250.00	\$ 108,650.00	8%
Advertising	\$ 15,246.61	\$ 16,646.72	\$ 15,000.00	\$ 5,000.00	\$ (10,000.00)	
Advertising/Promotional	\$ 3,014.65	\$ 5,458.74	\$ 4,500.00	\$ 4,500.00	\$ -	
Computer Software	\$ 426.00	\$ 600.00	\$ 600.00	\$ -	\$ (600.00)	
Contracted Services	\$ 135,331.15	\$ 195,665.19	\$ 205,000.00	\$ 175,850.00	\$ (29,150.00)	
Dues And Sub	\$ 6,025.53	\$ 7,972.38	\$ 10,500.00	\$ 10,500.00	\$ -	
Educational Training	\$ 5,615.68	\$ 2,476.63	\$ 5,000.00	\$ 2,000.00	\$ (3,000.00)	
Insurance Premiums	\$ 689,015.76	\$ 742,800.00	\$ 845,000.00	\$ 879,150.00	\$ 34,150.00	
Legal Services	\$ 11,136.94	\$ 11,943.85	\$ 25,000.00	\$ 25,750.00	\$ 750.00	
Medicaid Claiming Services	\$ 37,558.34	\$ 45,578.49	\$ 50,000.00	\$ 52,000.00	\$ 2,000.00	
Office Supplies	\$ 20,198.57	\$ 20,454.03	\$ 21,000.00	\$ 20,500.00	\$ (500.00)	
Photocopy Machine Lease	\$ 153,136.19	\$ 192,616.92	\$ 70,000.00	\$ 185,000.00	\$ 115,000.00	
Postage	\$ 11,145.19	\$ 29,998.52	\$ 15,000.00	\$ 15,000.00	\$ -	
Printing And Binding	\$ 975.15	\$ 1,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	
Professional	\$ 57,497.70	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	
School Committee Reimbursement	\$ 27,000.00	\$ 64,141.58	\$ -	\$ -	\$ -	
Superintendent's	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	\$ 1,908,295.15	\$ 2,009,840.69	\$ 2,774,692.41	\$ 1,916,697.35	\$ (857,995.06)	-31%
Administrative	\$ 963,892.85	\$ 1,003,753.77	\$ 1,029,122.72	\$ 1,040,173.76	\$ 11,051.04	
Clerical	\$ 678,641.29	\$ 710,459.65	\$ 615,891.39	\$ 656,995.77	\$ 41,104.38	
Collective Bargaining Reserve	\$ 218,978.04	\$ 243,904.85	\$ 980,902.28	\$ 116,027.82	\$ (864,874.46)	
Fringe/Stipends	\$ 11,910.50	\$ 19,499.98	\$ 22,000.00	\$ 29,000.00	\$ 7,000.00	
Overtime (General)	\$ 2,000.00	\$ 2,493.39	\$ 2,500.00	\$ 2,500.00	\$ -	
Paraprofessionals	\$ 32,872.47	\$ 29,729.05	\$ 52,276.02	\$ -	\$ (52,276.02)	
School Committee Stipends	\$ -	\$ -	\$ 72,000.00	\$ 72,000.00	\$ -	
Grand Total	\$ 3,081,618.61	\$ 3,397,193.74	\$ 4,094,292.41	\$ 3,344,947.35	\$ (749,345.06)	-18%

Budget Notes:

Non-Personnel:

- Insurance premiums (accident insurance, not employee health insurance) are budgeted to to increase by 4%

Personnel includes salary increases and reductions:

Reducing:

- In FY25 a large collective bargaining reserve was budgeted to District Admin. Because the FY26 collective bargaining increases are known, that line was decreased in the FY26 budget by 83%
- The cut to the Paraprofessional line reflects a change in the classification of the front desk staff member (now a clerk)

Diversity, Equity, Inclusion, Engagement

FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ -	\$ 206,530.98	\$ 262,000.00	\$ 217,000.00	\$ (45,000.00)	-17%
Contract Services	\$ -	\$ 4,576.63	\$ 10,000.00	\$ 35,000.00	\$ 25,000.00	
Contracted Services	\$ -	\$ 144,966.49	\$ 200,000.00	\$ 165,000.00	\$ (35,000.00)	
Educational Training/Pd	\$ -	\$ 55,000.00	\$ 50,000.00	\$ 15,000.00	\$ (35,000.00)	
Office Supplies	\$ -	\$ 1,987.86	\$ 2,000.00	\$ 2,000.00	\$ -	
Personnel	\$ -	\$ 385,445.37	\$ 453,939.69	\$ 401,668.34	\$ (52,271.35)	-12%
Administrative	\$ -	\$ 102,000.08	\$ 104,040.00	\$ 107,686.50	\$ 3,646.50	
Clerical	\$ -	\$ 31,849.37	\$ 52,660.40	\$ 55,926.00	\$ 3,265.60	
Family Engagement Facilitator	\$ -	\$ 59,792.50	\$ 63,894.37	\$ -	\$ (63,894.37)	
Non-Inst Supervisor	\$ -	\$ 68,265.82	\$ 73,894.92	\$ 76,484.34	\$ 2,589.42	
Stipends	\$ -	\$ 54,957.63	\$ 75,000.00	\$ 75,000.00	\$ -	
Translation Services	\$ -	\$ 68,579.97	\$ 84,450.00	\$ 86,571.50	\$ 2,121.50	
Grand Total	\$ -	\$ 591,976.35	\$ 715,939.69	\$ 618,668.34	\$ (97,271.35)	-14%

Budget Notes:

Non-Personnel:

- Expense lines cut to reflect actual spending, which was lower than expected because of increased grant revenue

Personnel lines include all salary increases and reductions:

- 1 Welcome/Engagement Facilitator (vacant) (Note: this position is labeled in the budget above as a *Family Engagement Facilitator*)
- Information about FY23's expenses can be found on the Student Support Services & Health budget page



Instructional Technology

FY26 Budget

Row Labels	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 306,429.58	\$ 453,637.04	\$ 360,000.00	\$ 520,000.00	\$ 160,000.00	44%
Computer	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer	\$ 171,261.61	\$ 193,309.31	\$ 205,000.00	\$ 230,000.00	\$ 25,000.00	
Contracted	\$ 93,273.55	\$ 10,818.00	\$ 110,000.00	\$ 77,000.00	\$ (33,000.00)	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Hardware	\$ -	\$ 207,934.00	\$ -	\$ 170,000.00	\$ 170,000.00	
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	
Prof Def Expense	\$ 1,650.00	\$ 4,785.00	\$ 5,000.00	\$ 3,000.00	\$ (2,000.00)	
Technology	\$ 40,244.42	\$ 36,790.73	\$ 40,000.00	\$ 40,000.00	\$ -	
Personnel	\$ 833,443.99	\$ 835,001.44	\$ 854,657.77	\$ 861,807.99	\$ 7,150.22	1%
Administrative	\$ 117,587.60	\$ 119,939.30	\$ 122,338.04	\$ 131,840.00	\$ 9,501.96	
Clerical	\$ 533,050.90	\$ 527,299.76	\$ 537,646.00	\$ 620,967.48	\$ 83,321.48	
Dist Wide	\$ 182,805.49	\$ 187,208.70	\$ 192,673.73	\$ 107,000.51	\$ (85,673.22)	
Stipends	\$ -	\$ 553.68	\$ 2,000.00	\$ 2,000.00	\$ -	
Grand Total	\$ 1,139,873.57	\$ 1,288,638.48	\$ 1,214,657.77	\$ 1,381,807.99	\$ 167,150.22	14%

Budget Notes:

Non-Personnel

- Increasing *Computer* (subscription) lines to reflect known price increases with funds from *Contracted Services*; \$8,000 is being cut from that line
- Adding \$170,000 to *Hardware* as part of the device replacement schedule
- \$2,000 is being cut from the *Prof Dev Expense* line to help balance the budget

Personnel lines include all salary increases and reductions:

Reducing

- 1 Technology Coordinator (shown in the *Dist Wide* line)
- (Swap): 1 Director of Library & Digital Learning & Library Services is being swapped for 1 Library & Digital Learning Coordinator role

FY26 Budget

Row Labels	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 76,186.37	\$ 98,054.07	\$ 123,432.00	\$ 114,394.00	\$ (9,038.00)	-7%
Contracted Services	\$ 53,932.13	\$ 62,762.34	\$ 82,432.00	\$ 32,000.00	\$ (50,432.00)	
Instructional Supplies	\$ 22,254.24	\$ 35,291.73	\$ 41,000.00	\$ 82,394.00	\$ 41,394.00	
Personnel	\$ 484,662.74	\$ 565,565.88	\$ 555,956.21	\$ 585,986.79	\$ 30,030.58	5%
Administrative	\$ 117,743.04	\$ 121,846.62	\$ 124,889.54	\$ 130,646.96	\$ 5,757.42	
Dist Wide Teaching	\$ 141,038.07	\$ 210,432.49	\$ 171,690.64	\$ 214,005.00	\$ 42,314.36	
Elementary	\$ 83,594.88	\$ 86,069.56	\$ 88,637.71	\$ 96,231.35	\$ 7,593.64	
Fringe/Stipends	\$ 25,426.58	\$ 28,548.44	\$ 58,150.00	\$ 11,000.00	\$ (47,150.00)	
Paraprofessionals	\$ -	\$ -	\$ -	\$ -	\$ -	
Tutors/Translators	\$ 116,860.17	\$ 118,668.77	\$ 112,588.32	\$ 134,103.48	\$ 21,515.16	
Grand Total	\$ 560,849.11	\$ 663,619.95	\$ 679,388.21	\$ 700,380.79	\$ 20,992.58	3%

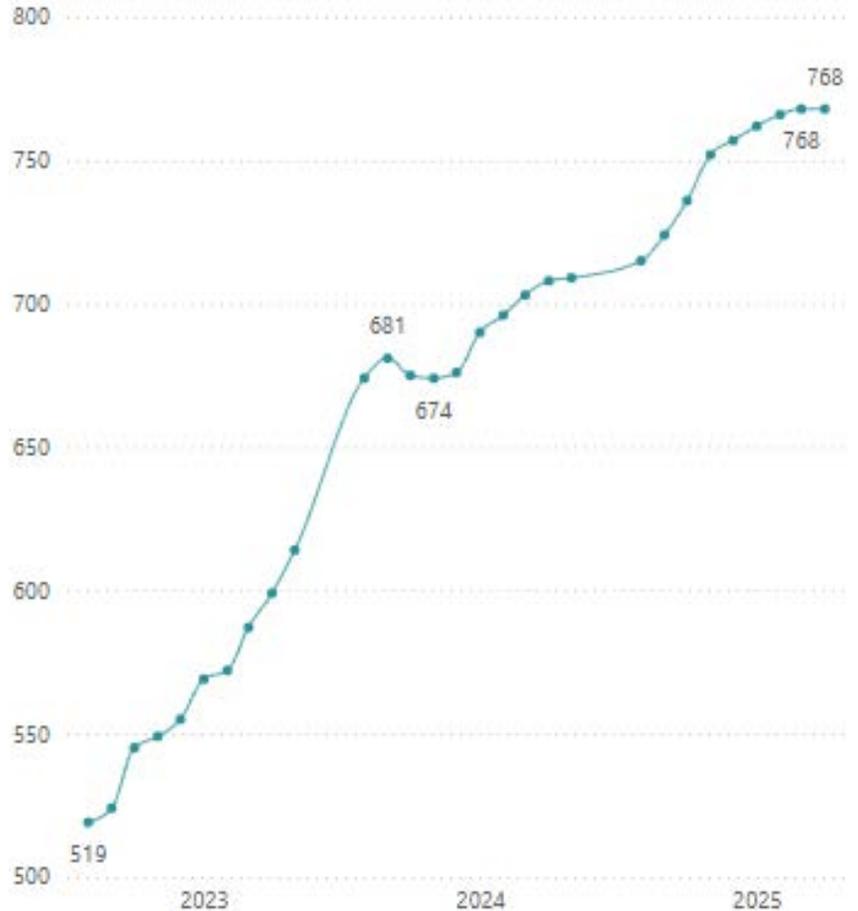
Budget Notes:

Non-Personnel

- Reducing *Contract Services* by \$9,038 (by planning to reduce the use of outside contractors).
- Moving \$41,394 from *Contract Services* to *Instructional Supplies*.

Personnel lines include all salary increases and reductions.

- Reducing ML *Stipends* (\$37,150) and DL stipend (\$10,000) by \$47,150 & will focus stipended opportunities on strictly essential work that needs to be done outside of contracted hours.



Growth over time of Salem's Multilingual Learner population

Operations & Maintenance

FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Buildings and Grounds	\$ 4,655,713.51	\$ 4,949,683.49	\$ 5,565,663.50	\$ 6,108,270.48	\$ 542,606.98	10%
Expense	\$ 2,546,860.20	\$ 2,704,522.21	\$ 2,885,507.32	\$ 3,329,941.00	\$ 444,433.68	15%
Building Maintenance	\$ 216,926.51	\$ 237,611.47	\$ 206,451.00	\$ 206,451.00	\$ -	
Contracted Services	\$ 147,265.86	\$ 108,608.08	\$ 115,500.00	\$ 268,500.00	\$ 153,000.00	
Custodial Supplies	\$ 72,816.16	\$ 88,750.65	\$ 90,000.00	\$ 90,000.00	\$ -	
Electricity	\$ 1,099,465.00	\$ 1,066,903.25	\$ 1,270,040.00	\$ 1,645,352.00	\$ 375,312.00	
Equip Maintenance	\$ 23,517.66	\$ 4,886.50	\$ 5,250.00	\$ 5,250.00	\$ -	
Ground Maintenance	\$ 81,216.80	\$ 80,776.04	\$ 93,000.00	\$ 93,000.00	\$ -	
Groundskeeping Supplies	\$ 8,395.74	\$ 19,940.88	\$ 21,000.00	\$ 21,000.00	\$ -	
Inspections And Testing	\$ 53,617.93	\$ 112,004.66	\$ 153,000.00	\$ -	\$ (153,000.00)	
Maintenance Supplies	\$ 52,646.24	\$ 50,665.47	\$ 60,000.00	\$ 60,000.00	\$ -	
Natural Gas	\$ 428,377.76	\$ 478,220.19	\$ 518,716.32	\$ 570,588.00	\$ 51,871.68	
New Equipment	\$ 934.42	\$ 8,447.77	\$ 6,000.00	\$ 6,000.00	\$ -	
Office Supplies	\$ 269.55	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	
Other Expenses	\$ 27,710.74	\$ 27,403.02	\$ 30,000.00	\$ 30,000.00	\$ -	
Preventative Maintenance	\$ 190,558.68	\$ 235,139.76	\$ 148,000.00	\$ 148,000.00	\$ -	
Rental & Lease	\$ 1,909.99	\$ 5,943.49	\$ 5,000.00	\$ 5,000.00	\$ -	
Security	\$ 11,449.32	\$ 41,925.04	\$ 37,800.00	\$ 37,800.00	\$ -	
Snow Removal	\$ 4,909.65	\$ 7,403.76	\$ 10,000.00	\$ 10,000.00	\$ -	
Telephone	\$ 124,872.19	\$ 129,142.18	\$ 115,000.00	\$ 132,250.00	\$ 17,250.00	
Personnel	\$ 2,108,853.31	\$ 2,245,161.28	\$ 2,680,156.18	\$ 2,778,329.48	\$ 98,173.30	4%
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	
Clerical	\$ 56,455.04	\$ 60,610.80	\$ 65,261.36	\$ 34,474.00	\$ (30,787.36)	
Custodial	\$ 1,508,203.54	\$ 1,686,686.41	\$ 1,788,311.19	\$ 1,898,847.47	\$ 110,536.28	
Custodial Detail	\$ -	\$ 26,181.77	\$ 30,000.00	\$ 30,000.00	\$ -	
Maintenance	\$ 282,124.47	\$ 235,120.31	\$ 406,320.33	\$ 415,892.30	\$ 9,571.97	
Non-Inst Supervisor	\$ 111,999.94	\$ 124,999.94	\$ 255,263.30	\$ 264,115.71	\$ 8,852.41	
Overtime (General)	\$ 116,891.97	\$ 102,784.08	\$ 100,000.00	\$ 100,000.00	\$ -	
Seasonal Staff	\$ 33,178.35	\$ 8,777.97	\$ 35,000.00	\$ 35,000.00	\$ -	
Transportation	\$ 1,528,882.16	\$ 1,540,058.45	\$ 1,722,137.79	\$ 1,584,323.85	\$ (137,813.94)	-8%
Expense	\$ 1,324,322.37	\$ 1,334,843.81	\$ 1,453,590.00	\$ 1,385,000.00	\$ (68,590.00)	-5%
Contracted Services	\$ 11,784.07	\$ 47,566.66	\$ 42,000.00	\$ 42,000.00	\$ -	
Office Supplies	\$ 585.90	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ -	
Pupil Transportation	\$ 1,169,066.00	\$ 1,143,558.00	\$ 1,408,590.00	\$ 1,340,000.00	\$ (68,590.00)	
Salaries-Part Time	\$ 121,243.81	\$ 109,616.09	\$ -	\$ -	\$ -	
Vehicle Repair And Maintenance	\$ 21,642.59	\$ 31,603.06	\$ -	\$ -	\$ -	
Personnel	\$ 204,559.79	\$ 205,214.64	\$ 268,547.79	\$ 199,323.85	\$ (69,223.94)	
Clerical	\$ 57,693.08	\$ 57,333.60	\$ 83,782.66	\$ 87,773.85	\$ 3,991.19	-26%
Non-Inst Supervisor	\$ 72,499.96	\$ 82,000.10	\$ 98,640.00	\$ 87,550.00	\$ (11,090.00)	
Overtime (General)	\$ 8,703.39	\$ 4,050.22	\$ 24,000.00	\$ 24,000.00	\$ -	
Stipends-New Line	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation	\$ 65,663.36	\$ 61,830.72	\$ 62,125.13	\$ -	\$ (62,125.13)	
Grand Total	\$ 6,184,595.67	\$ 6,489,741.94	\$ 7,287,801.29	\$ 7,692,594.33	\$ 404,793.04	6%

Budget Notes:

Non-Personnel:

- Buildings & Grounds: Shifting \$153,000 from *Inspections & Testing* to *Contracted Services*
- *Electricity* is increasing by 30%
- Transportation: Reducing by -1 school bus (from 13-12); this is being done to help balance the budget and may create waitlists for non-mandatory riders at Salem Academy, Collins Middle School and Salen High School. (Currently the only school with a waiting list is Salem High School.) By fully implementing attendance taking on school buses, we hope to be able to move students off the waiting list by removing students who are routed to the bus but not actually riding it.

Personnel lines include all salary increases and reductions.

Reducing

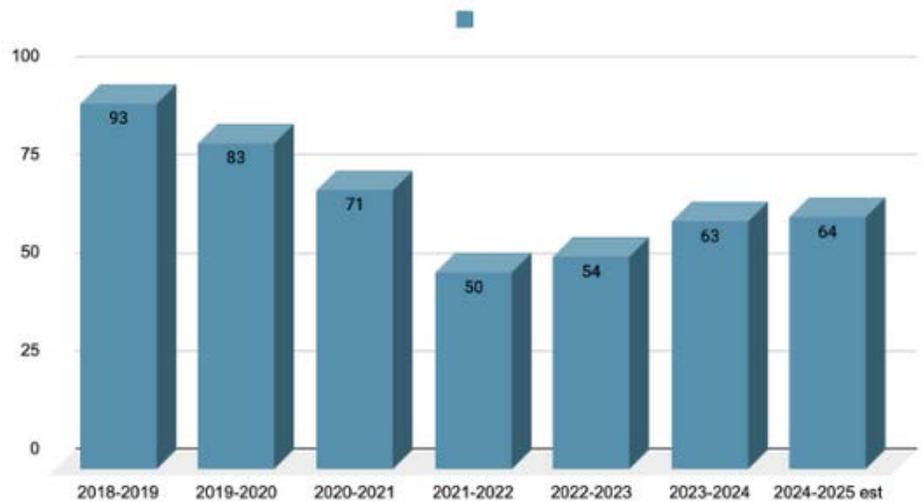
- .5 Buildings & Grounds Clerk & .5 Food & Nutrition Services Clerk (note: not part of the GF budget)
- Salaries for (2) in-house school bus drivers have been shifted to the Transportation Revolving account and appear as a \$62,125.13 cut to the general fund

Special Education

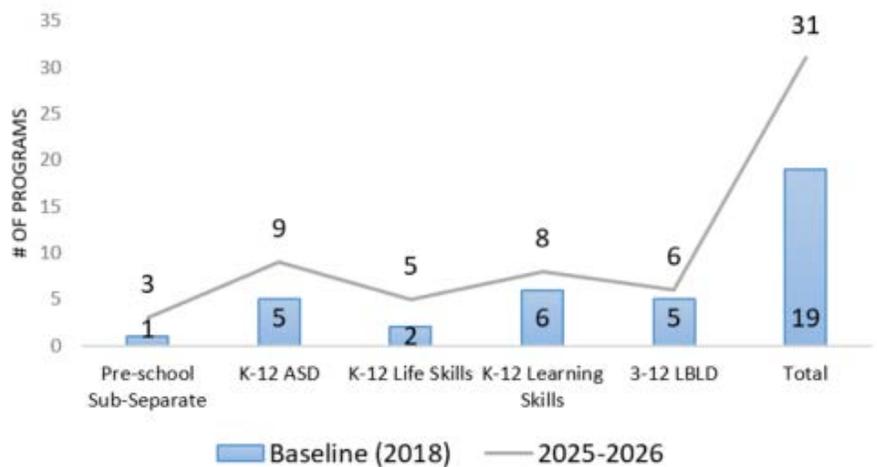
One of the largest cost drivers in the Special Education budget is out of district (OOD) tuition for students whose needs are best met in an intensive placement. In the last two years, costs for specialized placements have increased between 8-14% per year. While out of district enrollments have been increasing, Salem is well below the out of district enrollment rates the district saw before the pandemic. (FY26 is estimated to be 64 OOD students, down nearly 30% from FY19.)

Students with a diverse range of needs continue to enroll; Salem has responded by creating new, in-district programs that can meet their needs, help them succeed, and reduce the number of out of district placements. This intentional response to student needs appears to be stabilizing the OOD placement rates, and may help to contain the rising costs of these tuitions.

Out of District Students



SPECIAL EDUCATION IN-DISTRICT PROGRAMMING 2018 & 2025-2026



Special Education

FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 4,950,603.85	\$ 4,991,576.47	\$ 5,799,485.92	\$ 7,675,943.00	\$ 1,876,457.08	32%
Computer Software	\$ 2,976.01	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	
Contracted Services	\$ 386,052.17	\$ 382,833.60	\$ 425,000.00	\$ 425,000.00	\$ -	
Education Evaluation	\$ 34,586.22	\$ 33,022.53	\$ 40,000.00	\$ 40,000.00	\$ -	
Educational Training	\$ 14,359.82	\$ 19,975.00	\$ 40,000.00	\$ 40,000.00	\$ -	
Equipment	\$ 14,624.00	\$ 21,691.12	\$ 31,000.00	\$ 77,500.00	\$ 46,500.00	
Special Ed Transportation	\$ 577,568.27	\$ 654,343.73	\$ 820,134.00	\$ 1,060,000.00	\$ 239,866.00	
Instructional Supplies	\$ 27,733.70	\$ 29,600.50	\$ 40,000.00	\$ 40,000.00	\$ -	
Medical Contractual	\$ 227,207.38	\$ 239,781.25	\$ 295,000.00	\$ 295,000.00	\$ -	
Office Supplies	\$ 3,941.80	\$ 5,176.11	\$ 4,200.00	\$ 4,200.00	\$ -	
Ood Special Ed Transportation	\$ 876,532.30	\$ 1,019,844.30	\$ 1,105,650.00	\$ 1,300,000.00	\$ 194,350.00	
Other Expenses	\$ 1,173.91	\$ 958.89	\$ 1,600.00	\$ 1,600.00	\$ -	
Tuition-Collaborative	\$ 707,448.96	\$ 571,221.19	\$ 1,158,504.50	\$ 1,653,607.00	\$ 495,102.50	
Tuition-Private	\$ 2,076,399.31	\$ 2,010,128.25	\$ 1,834,397.42	\$ 2,735,036.00	\$ 900,638.58	
Personnel	\$ 1,242,959.61	\$ 1,118,468.72	\$ 1,335,930.65	\$ 1,789,751.32	\$ 453,820.67	34%
Administrative	\$ 274,202.47	\$ 269,351.54	\$ 275,219.74	\$ 284,640.28	\$ 9,420.54	
Clerical	\$ 109,402.19	\$ 114,120.79	\$ 118,150.61	\$ 119,782.77	\$ 1,632.16	
Dist Wide Teaching	\$ 445,268.80	\$ 332,601.86	\$ 473,974.61	\$ 889,060.15	\$ 415,085.54	
Extended Year Salary	\$ 202,575.35	\$ 253,096.60	\$ 257,500.00	\$ 257,500.00	\$ -	
Fringe/Stipends	\$ 2,976.54	\$ 17,990.56	\$ 25,000.00	\$ 25,000.00	\$ -	
Nurses	\$ -	\$ -	\$ 62,710.45	\$ 62,032.92	\$ (677.53)	
Psychologist	\$ -	\$ -	\$ -	\$ -	\$ -	
Substitute Teachers	\$ 78,478.38	\$ 65,624.57	\$ 80,000.00	\$ 80,000.00	\$ -	
Transportation	\$ 100,973.38	\$ 52,350.15	\$ 43,375.24	\$ 46,735.20	\$ 3,359.96	
Tutors	\$ 29,082.50	\$ 13,332.65	\$ -	\$ 25,000.00	\$ 25,000.00	
Grand Total	\$ 6,193,563.46	\$ 6,110,045.19	\$ 7,135,416.57	\$ 9,465,694.32	\$ 2,330,277.75	33%

Budget Notes:

Non-Personnel:

- *Equipment* line is increasing to replace aging technology & devices
- *Transportation* is increasing 29% for *In-district* transportation (\$239,866) and 18% (\$194,350) for *Out of District* transportation

Personnel (budget lines include salary changes and position reductions):

- *Districtwide* increase reflects staff being allocated to district budget lines
- *Nurses* line reflects staffing change
- .5 support specialist (*grant funded*)
- 1 Classroom Nurse (SHS)
- .5 Transition Specialist (SHS)

Changes to Special Education

FY26 Budget

The FY26 budget includes reductions to Special Education programming across the district, including:

- 4 Special Education inclusion teachers (1 retirement, 1 vacancy; all other staff in those roles are expected to have jobs in the SPS)
- .5 Special Education support specialist (grant funded)
- .5 Transition Specialist
- 1 Classroom Nurse (vacancy)
- 7 Instructional Paraprofessionals

These reductions are being made based on enrollment & student need. Information about the impact on Inclusion Caseloads is below.

Grade Span	FY25 Inclusion Teachers FTE	Proposed FY26 Inclusion Teachers FTE	FY25 Teacher:Student Ratio	Proposed FY26 Teacher:Student Ratio
K-5	18.5	14.5	8-16	13-18
Middle School (6-8)	9	7	11-14	15-17
SHS	10	9	8-11	15-20
NLIS	1	1.5	20-23	15-17

Note: FTEs include a Reading Teacher for grades K-5, 6-8, & SHS.

Student Support Services & Health

FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
DEI	\$ -	\$ 591,976.35	\$ 715,939.69	\$ 618,668.34	\$ (97,271.35)	-14%
Expense	\$ -	\$ 206,530.98	\$ 262,000.00	\$ 217,000.00	\$ (45,000.00)	
Contract Services	\$ -	\$ 4,576.63	\$ 10,000.00	\$ 35,000.00	\$ 25,000.00	
Contracted Services	\$ -	\$ 144,966.49	\$ 200,000.00	\$ 165,000.00	\$ (35,000.00)	
Educational Training/Pd	\$ -	\$ 55,000.00	\$ 50,000.00	\$ 15,000.00	\$ (35,000.00)	
Office Supplies	\$ -	\$ 1,987.86	\$ 2,000.00	\$ 2,000.00	\$ -	
Personnel	\$ -	\$ 385,445.37	\$ 453,939.69	\$ 401,668.34	\$ (52,271.35)	
Administrative	\$ -	\$ 102,000.08	\$ 104,040.00	\$ 107,686.50	\$ 3,646.50	
Clerical	\$ -	\$ 31,849.37	\$ 52,660.40	\$ 55,926.00	\$ 3,265.60	
Family Engagement Facilitator	\$ -	\$ 59,792.50	\$ 63,894.37	\$ -	\$ (63,894.37)	
Non-Inst Supervisor	\$ -	\$ 68,265.82	\$ 73,894.92	\$ 76,484.34	\$ 2,589.42	
Stipends	\$ -	\$ 54,957.63	\$ 75,000.00	\$ 75,000.00	\$ -	
Translation Services	\$ -	\$ 68,579.97	\$ 84,450.00	\$ 86,571.50	\$ 2,121.50	
Health Services	\$ 294,266.99	\$ 291,130.24	\$ 364,038.17	\$ 367,513.62	\$ 3,475.45	1%
Expense	\$ 44,305.77	\$ 44,951.34	\$ 57,600.00	\$ 45,250.00	\$ (12,350.00)	
Contracted Services	\$ 15,450.00	\$ 11,072.24	\$ 36,100.00	\$ 26,750.00	\$ (9,350.00)	
Equipment	\$ 2,421.75	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ (1,000.00)	
Instructional Supplies	\$ 59.59	\$ -	\$ -	\$ -	\$ -	
Med & Surgical Supplies	\$ 21,821.17	\$ 22,628.46	\$ 15,000.00	\$ 15,000.00	\$ -	
Office Supplies	\$ 1,181.31	\$ 1,700.00	\$ 1,500.00	\$ 500.00	\$ (1,000.00)	
Other Expenses	\$ 3,371.95	\$ 5,069.69	\$ 2,000.00	\$ 1,000.00	\$ (1,000.00)	
Professional Development	\$ -	\$ 1,480.95	\$ -	\$ -	\$ -	
Personnel	\$ 249,961.22	\$ 246,178.90	\$ 306,438.17	\$ 322,263.62	\$ 15,825.45	
Administrative	\$ 127,368.88	\$ 120,601.48	\$ 123,609.74	\$ 127,618.03	\$ 4,008.29	
Nurses	\$ 115,821.09	\$ 119,264.65	\$ 173,828.43	\$ 185,645.59	\$ 11,817.16	
Salaries-Full Time	\$ -	\$ -	\$ -	\$ -	\$ -	
Stipends	\$ -	\$ 315.00	\$ 4,000.00	\$ 1,000.00	\$ (3,000.00)	
Substitutes Nurse	\$ 6,771.25	\$ 5,997.77	\$ 5,000.00	\$ 8,000.00	\$ 3,000.00	
Student & Family Supports	\$ 1,128,941.19	\$ 1,551,407.99	\$ 1,476,669.41	\$ 1,828,014.26	\$ 351,344.85	24%
Expense	\$ 306,458.27	\$ 1,004,530.30	\$ 994,389.00	\$ 1,326,804.00	\$ 332,415.00	
Contract Services	\$ 248,200.19	\$ 127,287.09	\$ 150,000.00	\$ 160,804.00	\$ 10,804.00	
Dare/Juvenile	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational Training/Pd	\$ 35,437.57	\$ 28,321.31	\$ 10,000.00	\$ -	\$ (10,000.00)	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Homeless Transportation	\$ -	\$ 844,668.16	\$ 800,389.00	\$ 1,165,000.00	\$ 364,611.00	
Instructional Supplies	\$ -	\$ 1,296.00	\$ 32,000.00	\$ -	\$ (32,000.00)	
Office Supplies	\$ 2,943.79	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ (1,000.00)	
Text/Instructional Materials	\$ 19,876.72	\$ 957.74	\$ -	\$ -	\$ -	
Personnel	\$ 822,482.92	\$ 546,877.69	\$ 482,280.41	\$ 501,210.26	\$ 18,929.85	
Administrative	\$ 449,165.93	\$ 370,420.44	\$ 379,642.70	\$ 395,478.91	\$ 15,836.21	
Clerical	\$ 30,932.00	\$ 2,394.90	\$ -	\$ -	\$ -	
Dist Wide Teaching	\$ 104,742.42	\$ 91,226.58	\$ -	\$ -	\$ -	
Family Engagement Facilitator	\$ 60,965.06	\$ 2,391.70	\$ -	\$ -	\$ -	
Non-Inst Supervisor	\$ 70,223.75	\$ 4,179.54	\$ -	\$ -	\$ -	
Salaries-Full Time	\$ 41,013.84	\$ 63,142.80	\$ -	\$ -	\$ -	
Stipends	\$ -	\$ 10,554.47	\$ 12,000.00	\$ 7,000.00	\$ (5,000.00)	
Translation Services	\$ 65,439.92	\$ 2,567.26	\$ 90,637.71	\$ 98,731.35	\$ 8,093.64	
Grand Total	\$ 1,423,208.18	\$ 2,434,514.58	\$ 2,556,647.27	\$ 2,814,196.22	\$ 257,548.95	10%

Budget Notes:

DEIE is included within this cost center, although we also show the DEIE budget as a stand alone budget. We show it here because it shows the more complete history of those budget lines (which were not separate from Student Support Services before FY24).

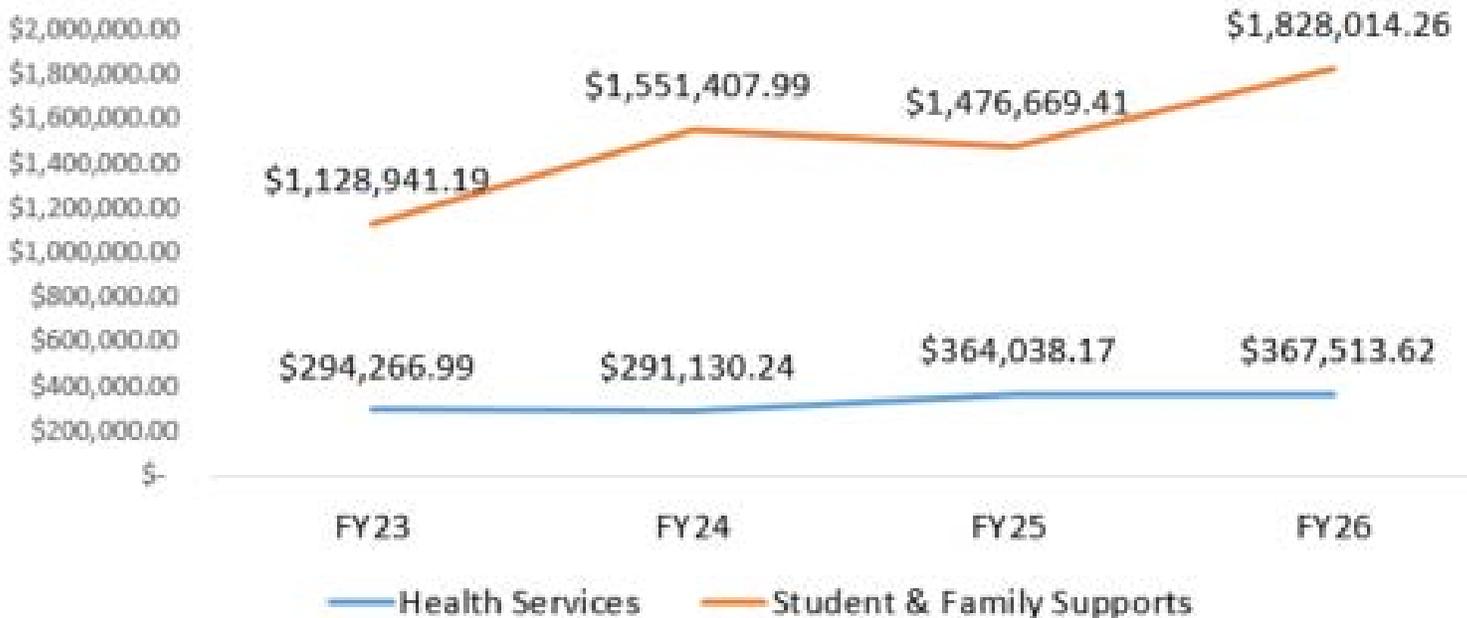
Non-Personnel:

- Health Services cut \$12,350 from nonpersonnel to help balance the budget
- Moving \$10,000 from *Educational Training* to *Contract Services*
- *Instructional Supplies & Stipends* was reduced to help balance the budget
- Homeless Transportation costs are increasing by 46%; this is because this budget line has been offset by Emergency Migrant funding in FY24 & FY25. The remaining \$300,000 is already applied to these expenses in FY26.

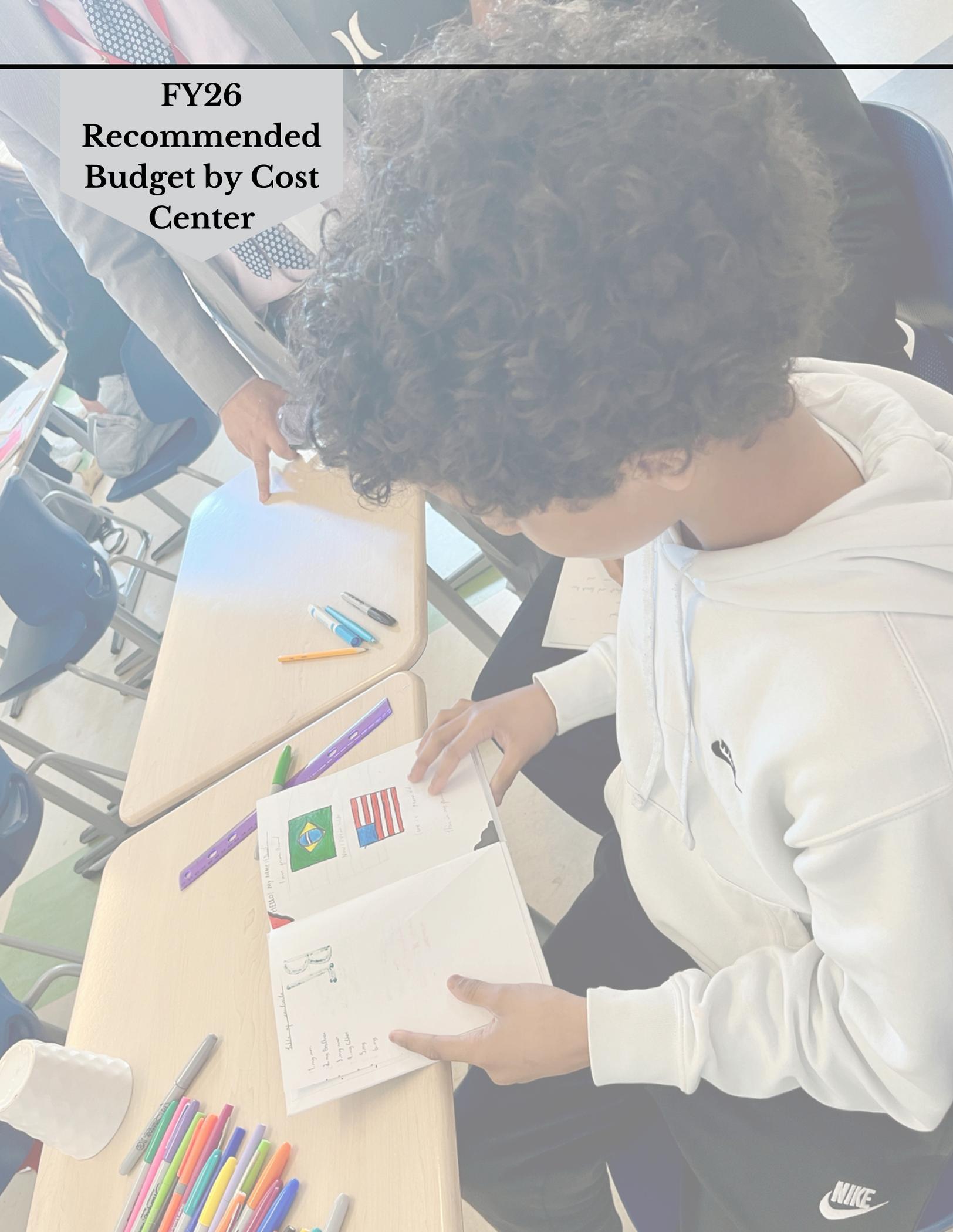
Personnel

- There is no Family Engagement Facilitator budgeted to Student Support Services; that is the Welcome & Engagement Facilitator position that is budgeted in the Parent Information Center (within DEIE).
- A coordinator position is mislabeled as *Translation Services*.

STUDENT SUPPORT SERVICES & HEALTH, BUDGET OVER TIME



FY26 Recommended Budget by Cost Center



NIKE



BATES ELEMENTARY

BELIEVE. BE YOU. BELONG.

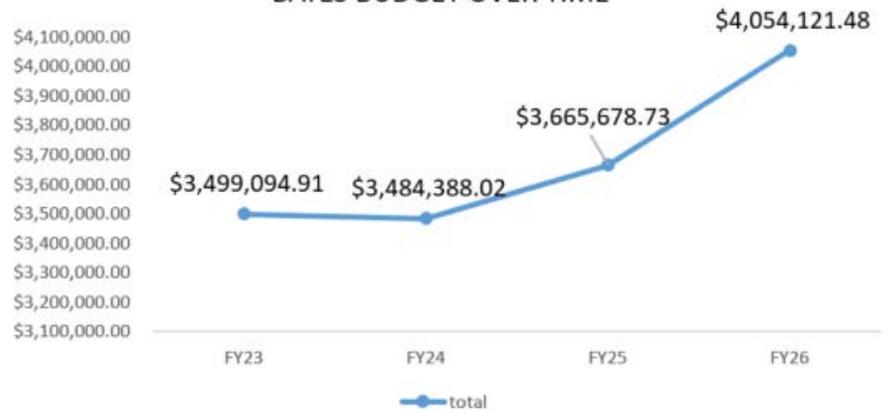


Principal:
Susan Faria-Smith
Assistant Principal:
Craig Macarelli

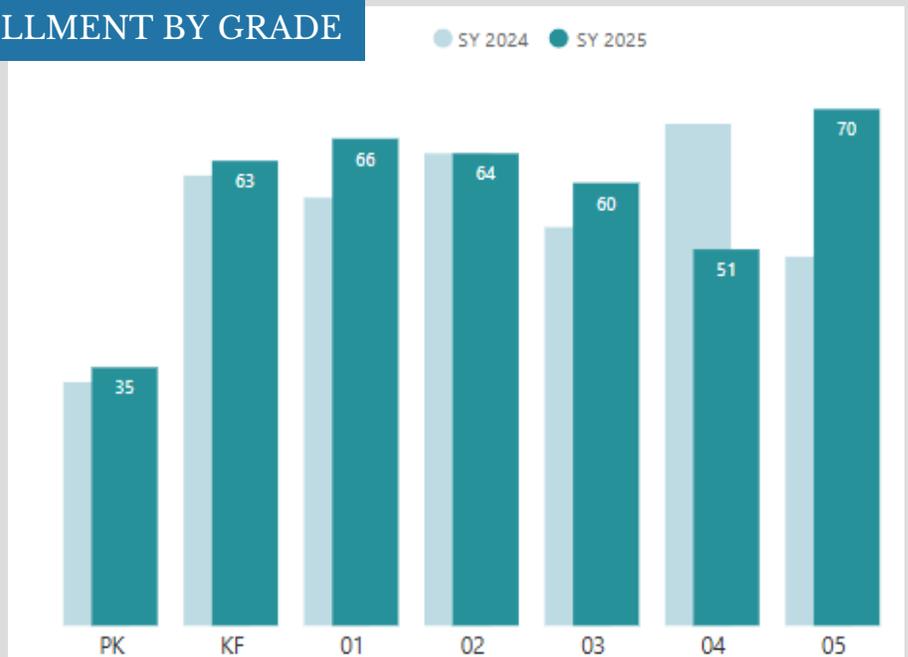
Grades PreK-5
spsbates.salemk12.org

Total FY25 Enrollment: 411

BATES BUDGET OVER TIME



ENROLLMENT BY GRADE



+5.4%
enrollment
vs. last year

Bates FY26 Budget

Row Labels	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 24,391.50	\$ 40,969.83	\$ 31,500.00	\$ 31,500.00	\$ -	0%
Books-Library	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 9,886.00	\$ 13,469.83	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	
Dues And Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational Training	\$ 47.97	\$ 500.00	\$ 2,000.00	\$ 2,000.00	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Software	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Supplies	\$ 11,544.61	\$ 18,500.00	\$ 15,000.00	\$ 15,000.00	\$ -	
Office Supplies	\$ 1,968.51	\$ 4,000.00	\$ 2,500.00	\$ 2,500.00	\$ -	
School Leadership Expense	\$ 944.41	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	
Staff/Student Devices	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Equipment	\$ -	\$ 500.00	\$ 4,000.00	\$ -	\$ (4,000.00)	
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	\$ 3,474,703.41	\$ 3,443,418.19	\$ 3,634,178.73	\$ 3,978,646.48	\$ 344,467.75	9%
Adjustment Counselor	\$ 154,879.98	\$ 161,760.16	\$ 169,223.77	\$ 195,197.88	\$ 25,974.11	
Administrative	\$ 238,617.88	\$ 225,856.78	\$ 234,012.91	\$ 248,840.16	\$ 14,827.25	
Behavior Specialists	\$ 33,069.96	\$ 35,559.03	\$ 39,591.32	\$ 106,556.14	\$ 66,964.82	
Building Sub	\$ -	\$ -	\$ -	\$ 28,252.65	\$ 28,252.65	
Clerical	\$ 40,899.40	\$ 45,602.16	\$ 54,390.00	\$ 57,135.00	\$ 2,745.00	
Dist Wide Teaching	\$ 301,636.36	\$ 302,514.10	\$ 328,208.34	\$ 328,668.45	\$ 460.11	
Elementary	\$ 2,187,124.91	\$ 2,132,751.38	\$ 2,114,352.70	\$ 2,354,430.01	\$ 240,077.31	
Family Engagement Facilitator	\$ 45,252.26	\$ 55,717.70	\$ 59,471.10	\$ 71,461.50	\$ 11,990.40	
Fringe/Stipends	\$ 23,700.00	\$ 18,005.78	\$ 20,050.00	\$ 20,050.00	\$ -	
Library & Digital Learning Specialist	\$ -	\$ -	\$ -	\$ 77,285.15	\$ 77,285.15	
Nurses	\$ 85,595.02	\$ 88,069.44	\$ 90,637.71	\$ 95,131.35	\$ 4,493.64	
Paraprofessionals	\$ 240,519.12	\$ 247,328.21	\$ 351,579.69	\$ 238,374.40	\$ (113,205.29)	
Psychologist	\$ 123,408.52	\$ 130,253.45	\$ 137,520.53	\$ 157,263.79	\$ 19,743.26	
Tutors	\$ -	\$ -	\$ 35,140.66	\$ -	\$ (35,140.66)	
Grand Total	\$ 3,499,094.91	\$ 3,484,388.02	\$ 3,665,678.73	\$ 4,010,146.48	\$ 344,467.75	9%

Budget Notes:

Non-Personnel:

- Moving \$4,000 from Technology Equipment to Contracted Services

Personnel lines include all salary increases and reductions.

Reducing:

- 1 Reading Specialist
- .5 Music teacher
- 1 Instructional Paraprofessional
- .5 Science Coach (this is a Districtwide position budgeted to Bates)
- 1 (Math) Tutor
- .5 Special Education Teacher
- (Swap): 2 Instructional Paraprofessional positions are being swapped to create 1 new Behavior Specialist position for the TSP program



BENTLEY ACADEMY INNOVATION SCHOOL



Principal:
Elizabeth Rogers
Assistant Principal:
Yamilis Cruz

Grades PreK-5
spsbentley.salemk12.org

BENTLEY BUDGET OVER TIME



Total FY25 Enrollment: 295

Note: the drop between FY25 & FY26 is due to position reductions and district positions being reallocated to district lines.

ENROLLMENT BY GRADE

+7.2%
enrollment
vs. last year



Bentley

FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 63,687.30	\$ 73,511.03	\$ 75,000.00	\$ 73,130.00	\$ (1,870.00)	-2%
Books-Library	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 30,874.84	\$ 34,897.38	\$ 38,000.00	\$ 36,130.00	\$ (1,870.00)	
Educational Training	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Software	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Supplies	\$ 30,412.39	\$ 36,684.83	\$ 35,000.00	\$ 35,000.00	\$ -	
Office Supplies	\$ 2,400.07	\$ 1,928.82	\$ 2,000.00	\$ 2,000.00	\$ -	
School Leadership	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff/Student Devices	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	\$ 3,178,280.89	\$ 3,384,404.41	\$ 3,406,575.86	\$ 3,370,876.76	\$ (35,699.10)	-1%
Adjustment Counselor	\$ 174,967.86	\$ 192,526.27	\$ 205,559.49	\$ 218,074.92	\$ 12,515.43	
Administrative	\$ 305,181.98	\$ 304,926.70	\$ 369,635.19	\$ 305,043.55	\$ (64,591.64)	
Behavior Specialists	\$ -	\$ -	\$ -	\$ 52,154.88	\$ 52,154.88	
Clerical	\$ 52,145.64	\$ 57,193.27	\$ 62,298.16	\$ 62,458.40	\$ 160.24	
Dist Wide Teaching	\$ 193,090.84	\$ 141,070.66	\$ 230,075.99	\$ 112,819.14	\$ (117,256.85)	
Elementary	\$ 2,014,325.41	\$ 2,199,879.33	\$ 1,997,449.19	\$ 2,114,146.74	\$ 116,697.55	
Family Engagement Facilitator	\$ 53,478.36	\$ 43,242.47	\$ 59,471.10	\$ 63,531.00	\$ 4,059.90	
Fringe/Stipends	\$ 21,970.30	\$ 20,339.20	\$ 18,000.00	\$ 9,000.00	\$ (9,000.00)	
Nurses	\$ 86,681.66	\$ 91,565.92	\$ 97,540.72	\$ 100,745.47	\$ 3,204.75	
Paraprofessionals	\$ 238,706.88	\$ 288,575.91	\$ 201,730.95	\$ 177,660.03	\$ (24,070.92)	
Psychologist	\$ 37,731.96	\$ 45,084.68	\$ 46,368.85	\$ 51,857.80	\$ 5,488.95	
Substitute Teachers	\$ -	\$ -	\$ 44,898.22	\$ 29,000.00	\$ (15,898.22)	
Tutors	\$ -	\$ -	\$ 73,548.00	\$ 74,384.83	\$ 836.83	
Grand Total	\$ 3,241,968.19	\$ 3,457,915.44	\$ 3,481,575.86	\$ 3,444,006.76	\$ (37,569.10)	-1%

Budget Notes

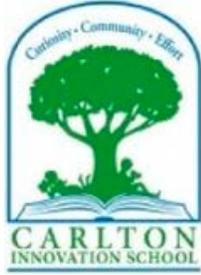
Non-Personnel

- Modest cut to *Contract Services* to balance the budget

Personnel lines include all salary increases and reductions

Reducing:

- 2 Instructional Paraprofessionals
- .5 Reading Interventionist
- 1 School Engagement Specialist
- .5 Special Education teacher
- The *Administrative* line in FY25 was over budgeted in error; cut reflects the School Engagement Specialist cut applied
- *Districtwide Teaching* line reflects .5 Reading Interventionist cut and an SLPA moved to a districtwide Special Education line & a difference in salaries for new staff hired in FY25
- The *Substitute* line in FY25 had the Behavior Specialist budgeted to it in error. The Behavior Specialist has been budgeted in FY26 in the top line. A Building Substitute has been added (was previously budgeted to a district Substitute line)



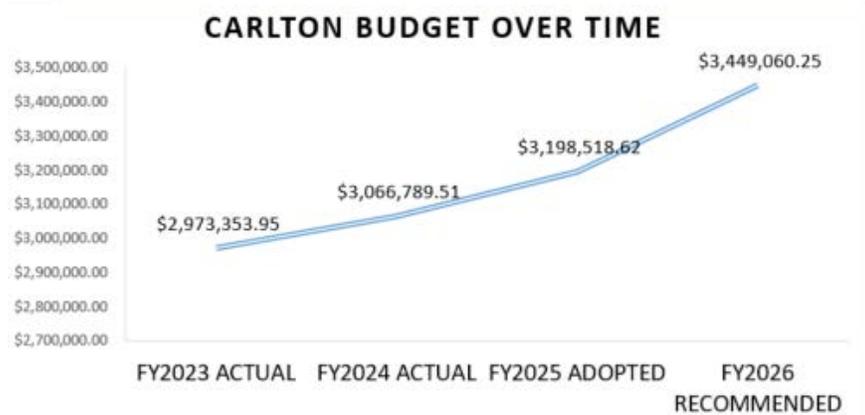
CARLTON INNOVATION SCHOOL



Principal:
Lauren Weaver
Assistant Principal:
Merry McKenna

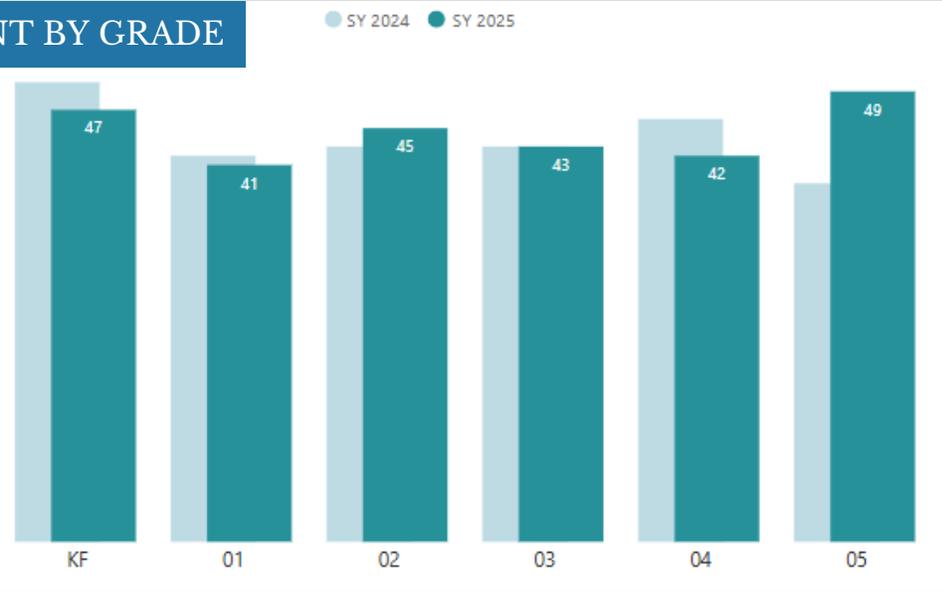
Grades K-5
spscarlton.salemk12.org

Total FY25 Enrollment: 265



ENROLLMENT BY GRADE

+1.5%
enrollment
vs. last year



Carlton FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 18,604.53	\$ 44,675.39	\$ 46,700.00	\$ 46,700.00	\$ -	0%
Books-Library	\$ 1,388.11	\$ 2,497.53	\$ 2,500.00	\$ 2,500.00	\$ -	
Contracted Services	\$ 5,194.50	\$ 7,608.90	\$ 8,000.00	\$ 8,000.00	\$ -	
Dues And Memberships	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	
Educational Training	\$ -	\$ 2,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Software	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Supplies	\$ 7,566.50	\$ 14,634.93	\$ 16,000.00	\$ 16,000.00	\$ -	
Office Supplies	\$ 4,413.28	\$ 10,783.93	\$ 6,000.00	\$ 6,000.00	\$ -	
School Leadership Exp	\$ 42.14	\$ 1,150.10	\$ 1,200.00	\$ 1,200.00	\$ -	
Staff/Student Devices	\$ -	\$ 1,499.00	\$ 1,000.00	\$ 1,000.00	\$ -	
Technology Equipment	\$ -	\$ 3,501.00	\$ 1,000.00	\$ 1,000.00	\$ -	
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	\$ 2,954,749.42	\$ 3,022,114.12	\$ 3,151,818.62	\$ 3,402,360.25	\$ 250,541.63	8%
Adjustment Counselor	\$ 185,785.20	\$ 190,704.96	\$ 196,284.84	\$ 202,724.94	\$ 6,440.10	
Administrative	\$ 337,904.16	\$ 274,129.14	\$ 280,425.34	\$ 303,362.21	\$ 22,936.87	
Behavior Specialists	\$ -	\$ -	\$ -	\$ 52,154.88	\$ 52,154.88	
Building Sub	\$ -	\$ -	\$ -	\$ 27,896.51	\$ 27,896.51	
Clerical	\$ 45,896.52	\$ 54,701.64	\$ 56,842.33	\$ 62,207.50	\$ 5,365.17	
Dist Wide Teaching	\$ 191,268.83	\$ 287,116.25	\$ 254,119.08	\$ 243,004.81	\$ (11,114.27)	
Elementary	\$ 1,716,842.98	\$ 1,759,960.38	\$ 1,843,481.04	\$ 1,956,303.86	\$ 112,822.82	
Family Engagement Facilitator	\$ 49,133.36	\$ 30,669.63	\$ 49,864.23	\$ 54,368.30	\$ 4,504.07	
Fringe/Stipends	\$ 25,430.00	\$ 25,947.40	\$ 26,000.00	\$ 26,000.00	\$ -	
Nurses	\$ 85,595.02	\$ 85,743.88	\$ 90,637.71	\$ 98,731.35	\$ 8,093.64	
Paraprofessionals	\$ 258,124.77	\$ 271,349.94	\$ 314,763.45	\$ 326,868.45	\$ 12,105.00	
Psychologist	\$ 37,913.68	\$ 41,790.90	\$ 39,400.60	\$ 48,737.44	\$ 9,336.84	
Tutors	\$ 20,854.90	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 2,973,353.95	\$ 3,066,789.51	\$ 3,198,518.62	\$ 3,449,060.25	\$ 250,541.63	8%

Budget Notes:

Non-Personnel

- level funded to FY25

Personnel lines include all salary increases and reductions

Reducing:

- .5 Math Specialist Teacher
- .5 Math Specialist Teacher
- 1 Instructional Paraprofessional
- .5 Special Education Teacher
- Districtwide teaching line reflects differences in salary for staff hired in FY25



COLLINS MIDDLE SCHOOL



Principal:
Gavin Softic
Assistant Principals:
Eliza Casella
Shamus Mruk

Grades 6-8
spscollins.salemk12.org

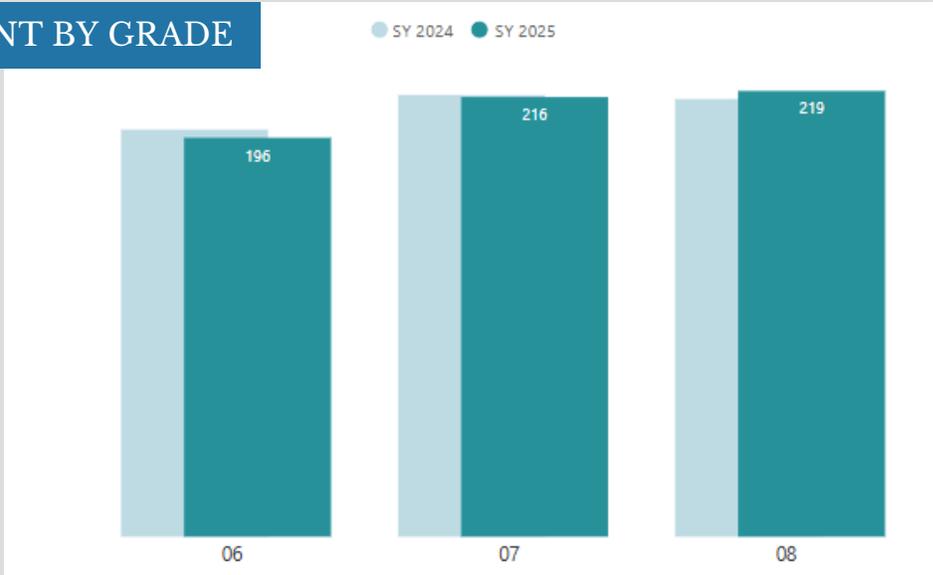
Total FY25 Enrollment: 634

COLLINS BUDGET OVER TIME



ENROLLMENT BY GRADE

-0.2%
enrollment
vs. last year



Collins FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 75,497.43	\$ 162,365.29	\$ 86,200.00	\$ 115,600.00	\$ 29,400.00	34%
Books-Library	\$ 5,834.62	\$ 8,298.72	\$ 8,300.00	\$ 8,300.00	\$ -	
Contracted	\$ 4,875.00	\$ 104,253.22	\$ 12,500.00	\$ 20,000.00	\$ 7,500.00	
Dues And Sub Educational	\$ 1,841.67	\$ 882.00	\$ 1,900.00	\$ 2,500.00	\$ 600.00	
Equipment	\$ 14,944.70	\$ 8,147.79	\$ 10,000.00	\$ 19,800.00	\$ 9,800.00	
Instructional Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Software	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 7,500.00	\$ 2,500.00	
Instructional Supplies	\$ 33,082.53	\$ 20,269.00	\$ 31,000.00	\$ 40,000.00	\$ 9,000.00	
Misc Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ 14,918.91	\$ 15,514.56	\$ 17,500.00	\$ 17,500.00	\$ -	
Personnel	\$ 6,807,443.29	\$ 7,007,110.64	\$ 7,360,772.70	\$ 8,132,521.68	\$ 771,748.98	10%
Adjustment Counselor	\$ 442,394.27	\$ 416,685.46	\$ 438,154.93	\$ 500,961.76	\$ 62,806.83	
Administrative Behavior	\$ 520,669.75	\$ 566,205.99	\$ 561,727.19	\$ 584,066.44	\$ 22,339.25	
Clerical	\$ 50,585.37	\$ 83,658.93	\$ 103,180.57	\$ 236,310.20	\$ 133,129.63	
Co-Curric/Athletic Stipends	\$ 52,294.12	\$ 50,579.91	\$ 56,827.88	\$ 58,539.00	\$ 1,711.12	
Dist Wide	\$ 9,397.50	\$ 14,750.00	\$ 13,000.00	\$ 21,411.00	\$ 8,411.00	
Family Engagement	\$ 209,123.16	\$ 299,084.41	\$ 380,987.76	\$ 308,698.38	\$ (72,289.38)	
Fringe/Stipends	\$ 54,289.62	\$ 56,900.65	\$ 59,471.10	\$ 53,268.30	\$ (6,202.80)	
Middle School	\$ 33,936.25	\$ 30,409.62	\$ 34,000.00	\$ 40,000.00	\$ 6,000.00	
Nurses	\$ 4,669,570.61	\$ 4,636,788.28	\$ 4,719,544.79	\$ 5,377,453.52	\$ 657,908.73	
Paraprofessionals	\$ 105,092.40	\$ 132,845.77	\$ 147,169.63	\$ 175,487.61	\$ 28,317.98	
Psychologist	\$ 508,241.92	\$ 485,632.31	\$ 572,015.88	\$ 542,054.02	\$ (29,961.86)	
Salaries-Full Time	\$ 135,031.71	\$ 212,126.94	\$ 90,537.71	\$ 98,631.35	\$ 8,093.64	
Substitute	\$ -	\$ -	\$ 9,964.75	\$ 37,553.95	\$ 27,589.20	
Tutors	\$ -	\$ -	\$ 137,396.80	\$ 57,938.90	\$ (79,457.90)	
Grand Total	\$ 16,816.61	\$ 21,442.37	\$ 36,793.71	\$ 40,147.25	\$ 3,353.54	
Grand Total	\$ 6,882,940.72	\$ 7,169,475.93	\$ 7,446,972.70	\$ 8,248,121.68	\$ 801,148.98	11%

Non-Personnel

- Contracted Services, Dues and Subs, Equipment, Instructional Software, Instructional Supplies are increasing to accommodate for the additional students who will be enrolling from Saltonstall

Personnel lines include all salary increases and reductions.

Reducing:

- 1 Instructional Coach
- 2 Interventionists
- 1 Project Based Learning & Design Teacher
- (Swap): 1 Library Paraprofessional for .5 of 1 new Library & Digital Learning Specialist teacher position (in an elementary school)

- Position reductions are reflected in the *Districtwide Teaching* line, and the amount of the reduction looks smaller because of the addition of teachers from Saltonstall
- The budget line for the *Family Engagement Facilitator* was slightly overbudgeted in FY25
- *Substitute* teacher line included Student Engagement Specialists in FY25; in FY26 they have been budgeted to the Behavior Specialist line and the *Substitute* line is for two building substitutes



SALEM EARLY CHILDHOOD CENTER

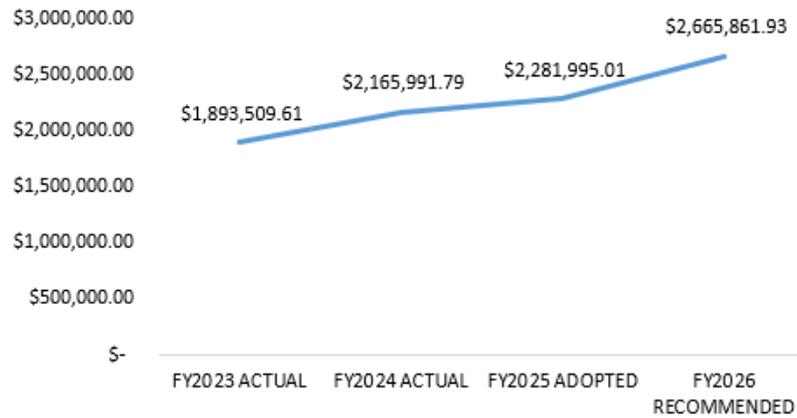


Principal:
Leanne Smith

Preschool-PreK
spsecc.salemk12.org

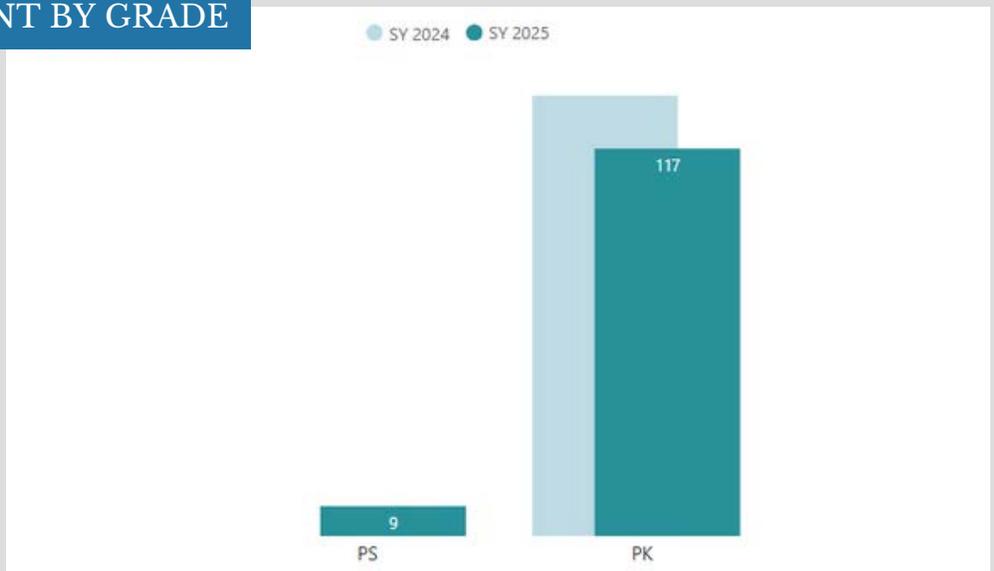
Total FY25 Enrollment: 127

ECC BUDGET OVER TIME



ENROLLMENT BY GRADE

-5.3%
enrollment
vs. last year



ECC FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 19,701.00	\$ 14,723.94	\$ 16,807.00	\$ 40,807.00	\$ 24,000.00	143%
Contracted Services	\$ 2,319.67	\$ 165.00	\$ 2,036.00	\$ 26,036.00	\$ 24,000.00	
Equipment	\$ 456.98	\$ -	\$ -	\$ -	\$ -	
Instructional Supplies	\$ 11,882.00	\$ 9,846.09	\$ 10,000.00	\$ 10,000.00	\$ -	
Office Supplies	\$ 3,753.12	\$ 3,262.86	\$ 3,271.00	\$ 3,271.00	\$ -	
Other Expenses	\$ 1,289.23	\$ 1,449.99	\$ 1,500.00	\$ 1,500.00	\$ -	
Printing And Binding	\$ -	\$ -	\$ -	\$ -	\$ -	
School Leadership Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	\$ 1,873,808.61	\$ 2,151,267.85	\$ 2,265,188.01	\$ 2,625,054.93	\$ 359,866.92	16%
Administrative	\$ 183,959.58	\$ 187,043.07	\$ 169,635.25	\$ 173,903.73	\$ 4,268.48	
Behavior Specialists	\$ -	\$ -	\$ -	\$ 42,086.85	\$ 42,086.85	
Clerical	\$ 35,946.94	\$ 54,774.07	\$ 60,150.63	\$ 62,207.50	\$ 2,056.87	
Dist Wide Teaching	\$ 357,522.00	\$ 303,723.92	\$ 270,567.44	\$ 321,975.25	\$ 51,407.81	
Early Childhood Teaching	\$ 710,945.37	\$ 808,394.57	\$ 910,644.51	\$ 986,084.62	\$ 75,440.11	
Family Engagement Facilitator	\$ -	\$ -	\$ -	\$ -	\$ -	
Fringe/Stipends	\$ 7,402.70	\$ 8,794.86	\$ 9,000.00	\$ 9,000.00	\$ -	
Nurses	\$ 65,916.71	\$ 191,880.56	\$ 173,244.18	\$ 98,731.35	\$ (74,512.83)	
Paraprofessionals	\$ 386,213.81	\$ 459,965.90	\$ 531,195.84	\$ 771,978.12	\$ 240,782.28	
Psychologist	\$ 125,901.50	\$ 136,690.90	\$ 140,750.16	\$ 159,087.51	\$ 18,337.35	
Grand Total	\$ 1,893,509.61	\$ 2,165,991.79	\$ 2,281,995.01	\$ 2,665,861.93	\$ 383,866.92	17%

Budget Notes:

Non-Personnel

- Adding \$24,000 to *Contract Services* to ensure there is capacity for inclusive movement

Personnel lines include all salary increases and reductions.

Reducing

- 1 Physical Education Teacher
- *Nurses* line appears to be reduced since a Classroom Nurse that was not working at ECC had been previously budgeted to ECC



HORACE MANN LABORATORY SCHOOL

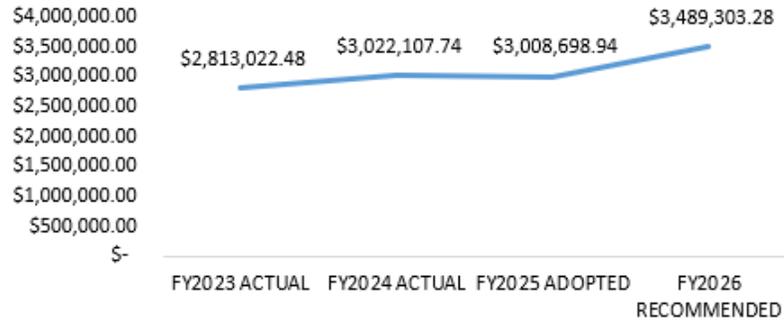


Principal:
Jill Tully
Assistant Principal:
Meghann McCarthy

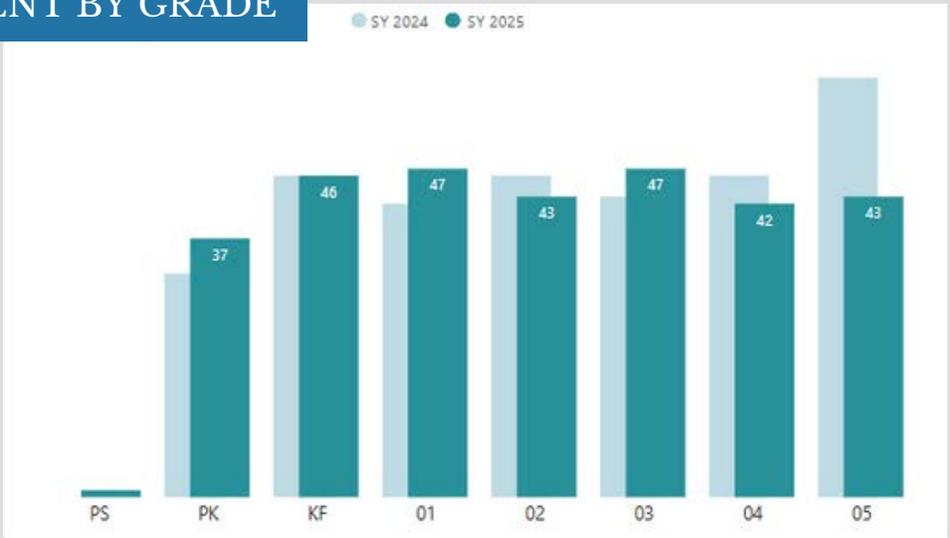
Grades PreK-5
spshmann.salemk12.org

Total FY25 Enrollment: 305

HORACE MANN BUDGET OVER TIME



ENROLLMENT BY GRADE



-2.9%
enrollment
vs. last year

FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 57,254.65	\$ 34,390.23	\$ 43,130.00	\$ 34,130.00	\$ (9,000.00)	-21%
Books-Library	\$ 1,012.48	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 43,600.14	\$ 13,051.60	\$ 30,000.00	\$ 19,000.00	\$ (11,000.00)	
Dues And Memberships	\$ 300.00	\$ -	\$ -	\$ -	\$ -	
Educational Training	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ (3,000.00)	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Software	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Supplies	\$ 7,707.19	\$ 14,820.78	\$ 7,000.00	\$ 10,000.00	\$ 3,000.00	
Office Supplies	\$ 4,634.84	\$ 3,517.85	\$ 3,130.00	\$ 5,130.00	\$ 2,000.00	
School Leadership Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff/Student Devices	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	\$ 2,755,767.83	\$ 2,987,717.51	\$ 2,965,568.94	\$ 3,455,173.28	\$ 489,604.34	17%
Adjustment Counselor	\$ 154,664.78	\$ 154,543.25	\$ 163,086.90	\$ 188,635.60	\$ 25,548.70	
Administrative	\$ 170,899.45	\$ 156,581.84	\$ 165,888.33	\$ 171,868.66	\$ 5,980.33	
Behavior Specialists	\$ 32,491.95	\$ 44,766.90	\$ 48,639.74	\$ 52,154.88	\$ 3,515.14	
Clerical	\$ 46,655.19	\$ 49,672.10	\$ 53,359.23	\$ 55,176.50	\$ 1,817.27	
Dist Wide Teaching	\$ 176,259.43	\$ 288,604.29	\$ 265,229.03	\$ 296,717.41	\$ 31,488.38	
Elementary	\$ 1,716,143.02	\$ 1,772,635.84	\$ 1,680,935.01	\$ 1,917,581.07	\$ 236,646.06	
Family Engagement Facilitator	\$ 45,555.87	\$ 48,348.14	\$ 59,471.10	\$ -	\$ (59,471.10)	
Fringe/Stipends	\$ 78,530.50	\$ 34,596.79	\$ 58,500.00	\$ 43,500.00	\$ (15,000.00)	
Library and Digital Learning Specialist	\$ -	\$ -	\$ -	\$ 98,515.59	\$ 98,515.59	
Nurses	\$ 64,971.10	\$ 68,418.04	\$ 72,649.19	\$ 91,264.11	\$ 18,614.92	
Paraprofessionals	\$ 239,416.54	\$ 326,525.14	\$ 358,509.81	\$ 461,512.02	\$ 103,002.21	
Psychologist	\$ 30,180.00	\$ 43,025.18	\$ 39,300.60	\$ 48,737.44	\$ 9,436.84	
Substitute Teachers	\$ -	\$ -	\$ -	\$ 29,510.00	\$ 29,510.00	
Tutors	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 2,813,022.48	\$ 3,022,107.74	\$ 3,008,698.94	\$ 3,489,303.28	\$ 480,604.34	16%

Budget Notes:

Non-Personnel

- *Contract Services* cut by \$11,000; \$2,000 is being moved to *Office Supplies* and \$9,000 is being cut to as part of the FY25 plan to use the funds to maintain the Lunch Para
- \$3,000 is being moved from *Educational Training* to *Instructional Supplies*

Personnel lines include all salary increases and reductions.

Reducing:

- 1 Family Engagement Facilitator (vacant)
- 2 Instructional Paraprofessionals (vacant)
- 1 Special Education Teacher
- .5 Art Teacher
- *Fringe/Stipends* are cut to balance the budget



NEW LIBERTY INNOVATION SCHOOL

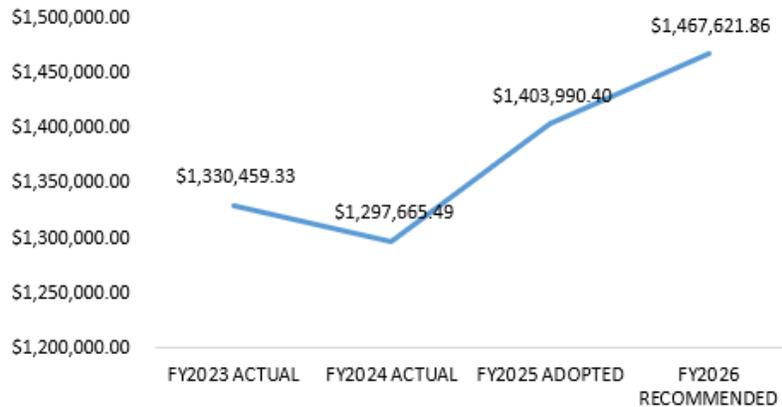


Principal:
Jamaal Camah

Grades 9-12
nlis.salemk12.org

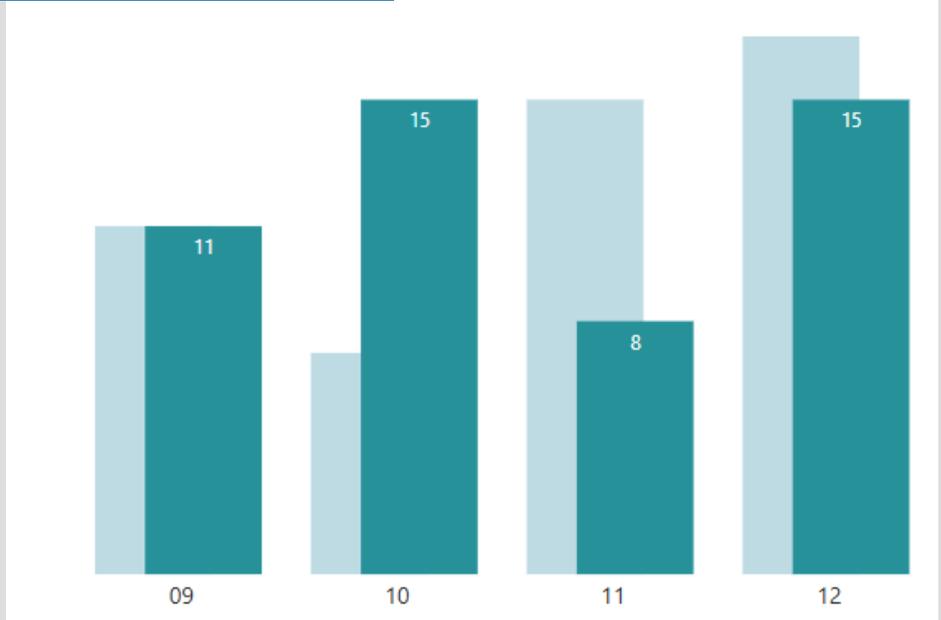
Total FY25 Enrollment: 50

NEW LIBERTY BUDGET OVER TIME



ENROLLMENT BY GRADE

● SY 2024 ● SY 2025



0.0%
enrollment change
vs. last year

New Liberty FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 259,922.72	\$ 293,944.33	\$ 298,863.00	\$ 276,840.00	\$ (22,023.00)	-7%
Contracted Services	\$ 19,923.07	\$ 46,921.79	\$ 67,000.00	\$ 56,000.00	\$ (11,000.00)	
Instructional Supplies	\$ 7,150.19	\$ 2,921.82	\$ 8,000.00	\$ 8,000.00	\$ -	
Office Supplies	\$ 3,949.46	\$ 3,747.42	\$ 4,000.00	\$ 4,000.00	\$ -	
Photocopy Machine Lease	\$ -	\$ -	\$ -	\$ -	\$ -	
Printing And Binding	\$ 3,900.00	\$ 499.88	\$ 600.00	\$ 600.00	\$ -	
Rental & Lease	\$ 225,000.00	\$ 239,853.42	\$ 219,263.00	\$ 208,240.00	\$ (11,023.00)	
Personnel	\$ 1,070,536.61	\$ 1,003,721.16	\$ 1,105,127.40	\$ 1,190,781.86	\$ 85,654.46	8%
Adjustment Counselor	\$ 85,695.02	\$ 88,169.44	\$ 90,737.71	\$ 102,215.59	\$ 11,477.88	
Administrative	\$ 155,256.57	\$ 144,118.42	\$ 148,006.88	\$ 153,993.40	\$ 5,986.52	
Clerical	\$ 153,257.83	\$ 158,124.83	\$ 174,181.62	\$ 186,526.88	\$ 12,345.26	
Dist Wide Teaching	\$ 13,960.74	\$ -	\$ 16,911.48	\$ 16,911.00	\$ (0.48)	
Elementary	\$ -	\$ -	\$ 37,500.00	\$ 10,000.00	\$ (27,500.00)	
Fringe/Stipends	\$ 7,250.00	\$ 18,905.00	\$ 18,500.00	\$ 18,500.00	\$ -	
Nurses	\$ 39,795.21	\$ 41,743.22	\$ 43,311.05	\$ 45,997.80	\$ 2,686.75	
Paraprofessionals	\$ 24,920.10	\$ 25,966.97	\$ 27,036.15	\$ 30,617.32	\$ 3,581.17	
Psychologist	\$ -	\$ 15,637.46	\$ 17,507.54	\$ 20,133.12	\$ 2,625.58	
Special Education Teacher	\$ -	\$ -	\$ -	\$ 93,529.71	\$ 93,529.71	
Teaching	\$ 590,401.14	\$ 511,055.82	\$ 531,434.97	\$ 512,357.04	\$ (19,077.93)	
Grand Total	\$ 1,330,459.33	\$ 1,297,665.49	\$ 1,403,990.40	\$ 1,467,621.86	\$ 63,631.46	5%

Budget Notes:

Non-Personnel

- *Contract Services* were cut to balance the budget
- *Rental & Lease* is reduced slightly because it was overbudgeted in FY25

Personnel lines include all salary increases and reductions.

Reducing:

- .5 ML teacher (vacant)
- .5 ML teacher was labeled as an *Elementary Teaching* role
- *Teaching* line reflects a \$19,077.93 cut due to salary differences in staff roles



Salem High School

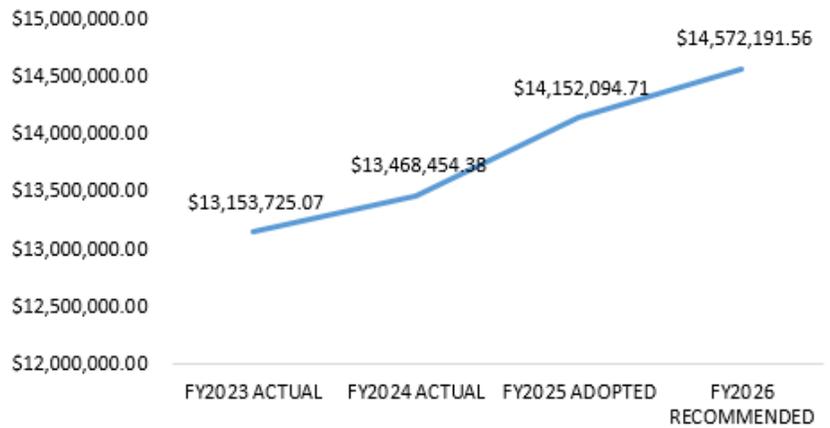


Principal:
Glenn Burns
Assistant Principals:
Lynne Mullen
Leanne DeRosa
Jane Victor

Grades 9-12
spssalemhs.salemk12.org

Total FY25 Enrollment: 967

SALEM HIGH BUDGET OVER TIME



ENROLLMENT BY GRADE

+2.1%
enrollment
vs. last year



	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 884,198.51	\$ 833,752.37	\$ 1,023,625.00	\$ 972,325.00	\$ (51,300.00)	-5%
Athletic Equipment	\$ 43,604.12	\$ 79,940.25	\$ 110,000.00	\$ 110,000.00	\$ -	
Books-Library	\$ 16,434.88	\$ 16,840.49	\$ 17,000.00	\$ 15,000.00	\$ (2,000.00)	
Contracted Services	\$ 310,747.08	\$ 286,310.50	\$ 291,000.00	\$ 291,000.00	\$ -	
Dues And Sub	\$ 32,300.00	\$ 24,284.49	\$ 32,300.00	\$ 25,000.00	\$ (7,300.00)	
Educational Training	\$ 3,965.39	\$ 6,800.00	\$ 7,000.00	\$ 4,000.00	\$ (3,000.00)	
Equipment	\$ 24,967.36	\$ 4,163.85	\$ 15,000.00	\$ 7,000.00	\$ (8,000.00)	
Instructional Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Software	\$ 68,744.03	\$ 59,830.10	\$ 75,000.00	\$ 75,000.00	\$ -	
Instructional Supplies	\$ 183,239.52	\$ 147,923.47	\$ 147,500.00	\$ 147,500.00	\$ -	
Instructional/ Educational Test	\$ 21,934.94	\$ 31,610.04	\$ 55,000.00	\$ 40,000.00	\$ (15,000.00)	
Insurance-Athletic	\$ 11,558.00	\$ 11,558.00	\$ 12,600.00	\$ 12,600.00	\$ -	
Office Supplies	\$ 18,920.64	\$ 19,191.47	\$ 20,225.00	\$ 20,225.00	\$ -	
Other Expenses	\$ 22,255.97	\$ 17,310.77	\$ 30,000.00	\$ 30,000.00	\$ -	
Printing And Binding	\$ 4,000.00	\$ 395.00	\$ 4,000.00	\$ 4,000.00	\$ -	
Rental & Lease	\$ 17,537.50	\$ 16,499.00	\$ 20,000.00	\$ 20,000.00	\$ -	
School Leadership	\$ 3,960.25	\$ 13,238.07	\$ 10,000.00	\$ 7,000.00	\$ (3,000.00)	
Security	\$ 7,819.00	\$ 10,925.75	\$ 9,000.00	\$ 9,000.00	\$ -	
Staff/Student Devices	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation	\$ -	\$ 44,937.78	\$ 115,000.00	\$ 115,000.00	\$ -	
Tuition	\$ 92,209.83	\$ 41,993.34	\$ 53,000.00	\$ 40,000.00	\$ (13,000.00)	
Personnel	\$ 12,269,526.56	\$ 12,634,702.01	\$ 13,128,469.71	\$ 13,599,866.56	\$ 471,396.85	4%
Adjustment Counselor	\$ 322,612.02	\$ 333,930.72	\$ 345,694.02	\$ 302,667.13	\$ (43,026.89)	
Administrative	\$ 1,125,544.54	\$ 1,084,581.36	\$ 1,111,732.77	\$ 1,163,129.21	\$ 51,396.44	
Behavior Specialists	\$ -	\$ -	\$ -	\$ -	\$ -	
Clerical	\$ 270,784.04	\$ 323,100.87	\$ 345,922.06	\$ 352,888.14	\$ 6,966.08	
Co-Curric/Athletic	\$ 295,504.13	\$ 299,141.63	\$ 290,000.00	\$ 390,000.00	\$ 100,000.00	
Dist Wide Teaching	\$ 798,287.71	\$ 866,831.53	\$ 897,870.72	\$ 568,185.60	\$ (329,685.12)	
Family Engagement Facilitator	\$ 12,690.33	\$ 52,784.62	\$ 49,864.23	\$ 70,861.50	\$ 20,997.27	
Fringe/Stipends	\$ 130,395.16	\$ 151,377.68	\$ 136,000.00	\$ 136,000.00	\$ -	
High School	\$ 6,312,168.59	\$ 6,491,613.43	\$ 6,671,618.61	\$ 7,101,139.03	\$ 429,520.42	
Nurses	\$ 155,518.02	\$ 163,860.69	\$ 175,159.55	\$ 194,326.58	\$ 19,167.03	
Overtime (General)	\$ (300.00)	\$ -	\$ -	\$ -	\$ -	
Paraprofessional	\$ 566,057.70	\$ 638,059.64	\$ 719,844.16	\$ 819,392.96	\$ 99,548.80	
Paraprofessionals	\$ 138,751.69	\$ 141,338.63	\$ 168,000.17	\$ 128,887.40	\$ (39,112.77)	
Psychologist	\$ 196,162.99	\$ 166,211.10	\$ 173,810.60	\$ 197,030.86	\$ 23,220.26	
Sped High Schl-Psnl	\$ 1,274,781.11	\$ 1,341,897.75	\$ 1,468,741.36	\$ 1,603,754.26	\$ 135,012.90	
Substitute Teachers	\$ -	\$ -	\$ -	\$ 51,312.79	\$ 51,312.79	
Teaching	\$ 537,841.72	\$ 411,991.84	\$ 422,666.14	\$ 426,770.22	\$ 4,104.08	
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	
Tutors	\$ 132,726.81	\$ 167,980.52	\$ 151,545.32	\$ 93,520.88	\$ (58,024.44)	
Grand Total	\$ 13,153,725.07	\$ 13,468,454.38	\$ 14,152,094.71	\$ 14,572,191.56	\$ 420,096.85	3%

Budget Notes

Non-Personnel

- Non-personnel lines are cut modestly to reflect actual spending and to balance the budget

Personnel lines include all salary increases and reductions.

Preliminary position reductions include:

- 1 Adjustment Counselor
- 1 CTE Teacher (vacancy)
- 1 Math Teacher
- 1 World Language Teacher (vacancy)
- 2 On-Track Specialists
- 3 Tutors
- 1 Classroom Nurse
- 4 Teachers (TBD)
- .5 Transition Specialist
- (Swap): 1 Library Paraprofessional swapped for .5 of 1 Library & Digital Learning Specialist teacher role (at an elementary school)

Athletics FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 261,105.67	\$ 366,101.23	\$ 502,325.00	\$ 502,325.00	\$ -	0%
Athletic Equipment	\$ 43,604.12	\$ 79,940.25	\$ 110,000.00	\$ 110,000.00	\$ -	
Contracted Services	\$ 140,331.08	\$ 164,790.52	\$ 185,000.00	\$ 185,000.00	\$ -	
Dues And Sub	\$ 18,000.00	\$ 18,770.17	\$ 18,000.00	\$ 18,000.00	\$ -	
Instructional Supplies	\$ -	\$ 1,263.70	\$ 2,500.00	\$ 2,500.00	\$ -	
Insurance-Athletic	\$ 11,558.00	\$ 11,558.00	\$ 12,600.00	\$ 12,600.00	\$ -	
Office Supplies	\$ -	\$ 105.29	\$ 225.00	\$ 225.00	\$ -	
Other Expenses	\$ 22,255.97	\$ 17,310.77	\$ 30,000.00	\$ 30,000.00	\$ -	
Rental & Lease	\$ 17,537.50	\$ 16,499.00	\$ 20,000.00	\$ 20,000.00	\$ -	
Security	\$ 7,819.00	\$ 10,925.75	\$ 9,000.00	\$ 9,000.00	\$ -	
Transportation	\$ -	\$ 44,937.78	\$ 115,000.00	\$ 115,000.00	\$ -	
Personnel	\$ 295,204.13	\$ 299,141.63	\$ 290,000.00	\$ 390,000.00	\$ 100,000.00	34%
Co-Curric/Athletic	\$ 295,504.13	\$ 299,141.63	\$ 290,000.00	\$ 390,000.00	\$ 100,000.00	
Overtime (General)	\$ (300.00)	\$ -	\$ -	\$ -	\$ -	
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 556,309.80	\$ 665,242.86	\$ 792,325.00	\$ 892,325.00	\$ 100,000.00	13%

Budget Notes:

Non-Personnel

- Increasing the *Stipends* line (\$100,000) for athletic coach stipends
- All other nonpersonnel expenses are assumed to be level for FY26

Personnel lines include all salary increases and reductions.

- (Swap): 1 clerk is being swapped for a 1 FTE teacher (Student Activities teacher)



SALEM PREP HIGH SCHOOL

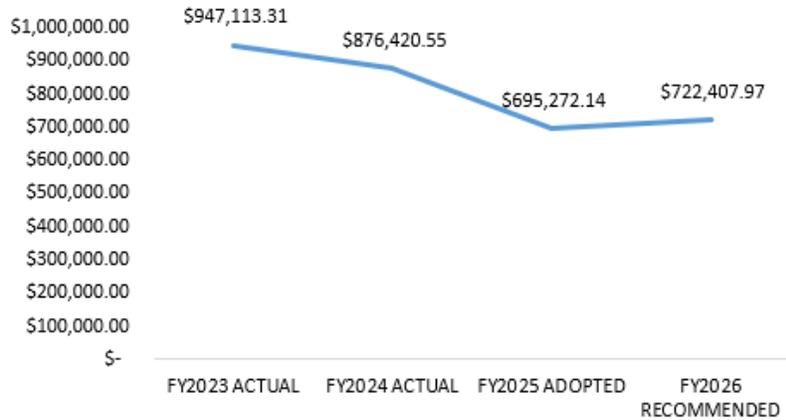


Principal:
Lisa O'Neill

Grades 8-12
spssalemhsprep.salemk12.org

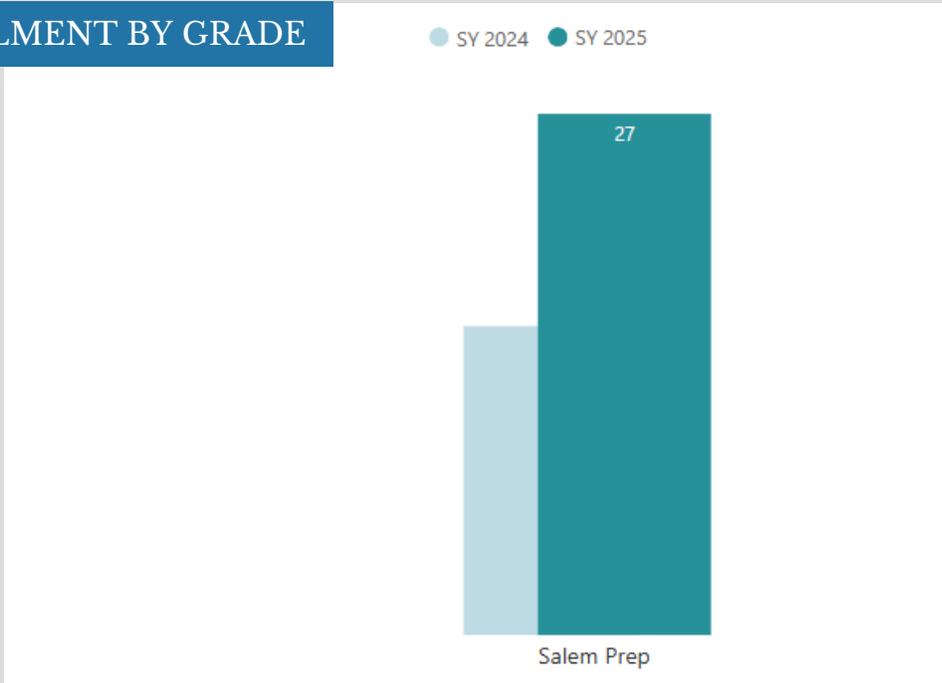
Total FY25 Enrollment: 27

SALEM PREP BUDGET OVER TIME



ENROLLMENT BY GRADE

+68.8%
enrollment
vs. last year



Salem Prep FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 130,463.12	\$ 145,676.22	\$ 144,160.00	\$ 142,160.00	\$ (2,000.00)	-1%
Contracted Services	\$ 1,041.00	\$ 877.00	\$ 12,000.00	\$ 10,000.00	\$ (2,000.00)	
Educational Training	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	
Instructional Hardware	\$ -	\$ -	\$ 200.00	\$ -	\$ (200.00)	
Instructional Software	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Supplies	\$ 2,333.36	\$ 5,970.96	\$ 7,000.00	\$ 7,000.00	\$ -	
Office Supplies	\$ 895.68	\$ 1,630.76	\$ 1,200.00	\$ 1,200.00	\$ -	
Other Expenses	\$ 36.08	\$ 697.94	\$ 750.00	\$ 950.00	\$ 200.00	
Rental & Lease	\$ 126,157.00	\$ 136,249.56	\$ 122,760.00	\$ 122,760.00	\$ -	
School Leadership	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff/Student Devices	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	\$ 816,650.19	\$ 730,744.33	\$ 551,112.14	\$ 580,247.97	\$ 29,135.83	5%
Administrative	\$ 154,001.55	\$ 126,709.14	\$ 122,707.02	\$ 133,900.00	\$ 11,192.98	
Behavior Specialists	\$ 55,506.84	\$ 66,180.65	\$ 75,587.24	\$ 39,788.17	\$ (35,799.07)	
Dist Wide Teaching	\$ 15,940.62	\$ 15,632.67	\$ 17,507.54	\$ 19,724.30	\$ 2,216.76	
Fringe/Stipends	\$ -	\$ 6,342.50	\$ 15,000.00	\$ 15,000.00	\$ -	
Nurses	\$ 39,794.95	\$ 41,743.16	\$ 43,311.05	\$ 45,997.80	\$ 2,686.75	
Paraprofessionals	\$ 36,408.51	\$ 25,095.07	\$ 27,738.35	\$ 37,685.44	\$ 9,947.09	
Psychologist	\$ 144,963.79	\$ 132,112.62	\$ 166,107.92	\$ 184,622.55	\$ 18,514.63	
Teaching	\$ 370,033.93	\$ 316,928.52	\$ 83,153.02	\$ 103,529.71	\$ 20,376.69	
Grand Total	\$ 947,113.31	\$ 876,420.55	\$ 695,272.14	\$ 722,407.97	\$ 27,135.83	4%

Budget Notes:

Non-Personnel

- *Contract Services* are being cut by \$2,000 to balance the budget
- \$200.00 from *Instructional Hardware* is being moved to *Other Expenses*

Personnel lines include all salary increases and reductions.

Reducing

- 1 Instructional Paraprofessional (vacant)
- The cut to the *Behavior Specialist* line was a cut made in FY25 (trading a Behavior Specialist for a second Paraprofessional)



SALTONSTALL SCHOOL

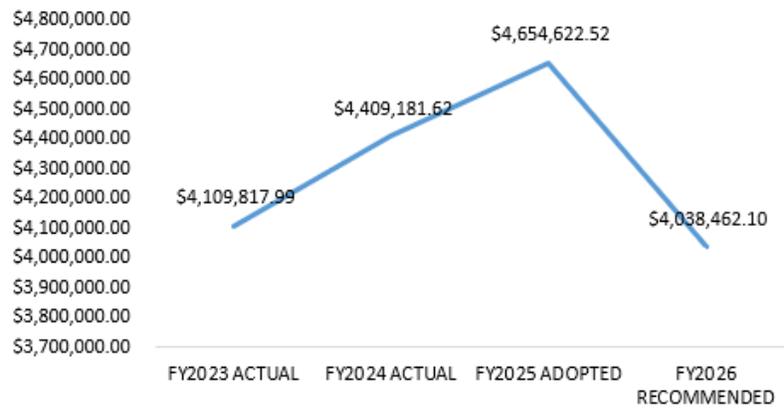


Total FY25 Enrollment: 419

Principal:
Bethann Jellison
Assistant Principal:
Jes Eveleth

Grades K-8
spssaltonstall.salemk12.org

SALTONSTALL BUDGET OVER TIME



ENROLLMENT BY GRADE

+2.4%
enrollment
vs. last year



Saltonstall FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	% Change
Expense	\$ 31,057.81	\$ 64,479.51	\$ 44,904.00	\$ 35,000.00	\$ (9,904.00)	-22%
Books-Library	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 11,338.80	\$ 26,234.85	\$ 25,000.00	\$ 18,000.00	\$ (7,000.00)	
Dues And Sub	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	
Equipment	\$ 3,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ (1,000.00)	
Instructional Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Software	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Supplies	\$ 12,486.48	\$ 28,493.88	\$ 15,154.00	\$ 12,000.00	\$ (3,154.00)	
Office Supplies	\$ 2,240.34	\$ 5,346.33	\$ 2,250.00	\$ 3,500.00	\$ 1,250.00	
Prof Dev Providers	\$ 998.51	\$ 1,830.00	\$ -	\$ -	\$ -	
School Leadership Expense	\$ 993.68	\$ 1,074.45	\$ 1,000.00	\$ 1,000.00	\$ -	
Staff/Student Devices	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	\$ 4,078,760.18	\$ 4,344,702.11	\$ 4,609,718.52	\$ 4,003,462.10	\$ (606,256.42)	-13%
Adjustment Counselor	\$ 258,699.86	\$ 269,010.68	\$ 279,316.15	\$ 230,481.74	\$ (48,834.41)	
Administrative	\$ 305,908.17	\$ 328,503.75	\$ 336,032.65	\$ 353,155.30	\$ 17,122.65	
Behavior Specialists	\$ 20,102.01	\$ -	\$ 52,766.00	\$ 52,154.88	\$ (611.12)	
Clerical	\$ 59,067.69	\$ 52,490.00	\$ 59,159.51	\$ 57,616.00	\$ (1,543.51)	
Dist Wide Teaching	\$ 372,192.71	\$ 391,919.61	\$ 404,270.20	\$ 292,010.10	\$ (112,260.10)	
Elementary	\$ 2,561,938.93	\$ 2,759,959.42	\$ 2,900,761.98	\$ 2,509,998.65	\$ (390,763.33)	
Family Engagement Facilitator	\$ 50,169.61	\$ 49,722.83	\$ 49,864.23	\$ -	\$ (49,864.23)	
Fringe/Stipends	\$ 7,836.09	\$ 18,244.74	\$ 15,000.00	\$ 15,000.00	\$ -	
Nurses	\$ 88,109.32	\$ 90,662.26	\$ 93,311.86	\$ 96,444.80	\$ 3,132.94	
Paraprofessionals	\$ 301,388.04	\$ 343,092.91	\$ 374,074.91	\$ 318,113.90	\$ (55,961.01)	
Psychologist	\$ 9,459.24	\$ 41,095.91	\$ 45,161.03	\$ 50,234.08	\$ 5,073.05	
Substitute Teachers	\$ -	\$ -	\$ -	\$ 28,252.65	\$ 28,252.65	
Tutors	\$ 43,888.51	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 4,109,817.99	\$ 4,409,181.62	\$ 4,654,622.52	\$ 4,038,462.10	\$ (616,160.42)	-13%

Budget Notes:

Non-personnel

- *Contract Services, Equipment, Instructional Supplies* were decreased to be level with other elementary school non-personnel expenses

Personnel lines include all salary increases and reductions.

Reducing:

- 1 Adjustment Counselor
- 2 Instructional Paraprofessionals (vacant)
- 1 Reading Specialist
- .5 Science Coach (this is a Districtwide position budgeted to Saltonstall)
- 1 Special Education Teacher (vacant)
- 1 Spanish Teacher
- 1 Family Engagement Facilitator (vacant)
- (Swap): 1 Library Paraprofessional swapped for .5 of 1 Library Digital Learning Specialist Teacher (combined with the Library Paraprofessional position from Collins to make 1 FTE)
- 9 teachers & 5.9 Special Education staff staff moving to Collins
- *Elementary* line reflects the reduced positions



WITCHCRAFT HEIGHTS ELEMENTARY SCHOOL

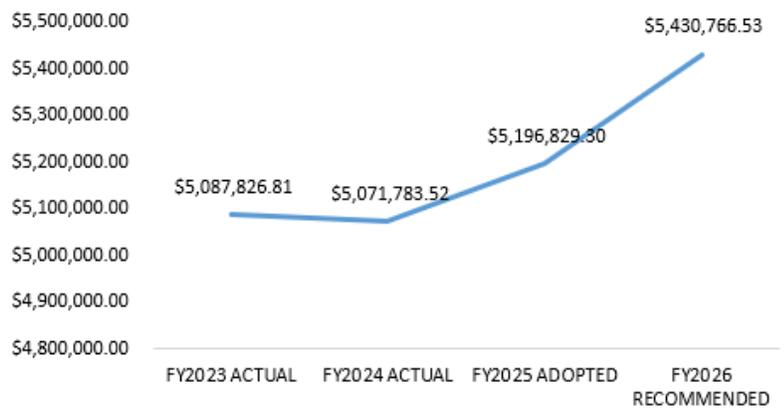


Principal:
Susan Carmona
Assistant Principal:
Nicole Brunelle

Grades K-5
spswhes.salemk12.org

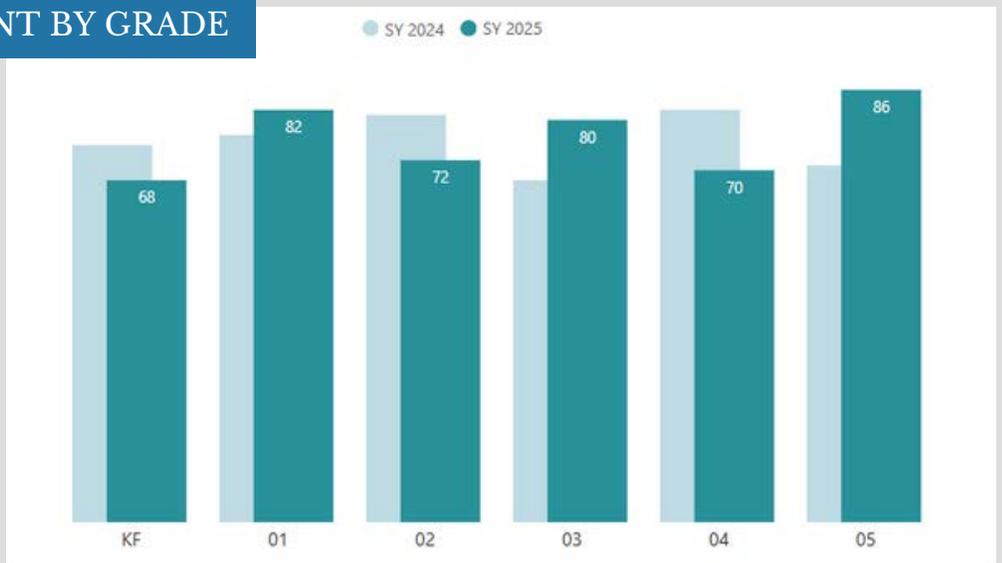
Total FY25 Enrollment: 458

WITCHCRAFT HEIGHTS BUDGET OVER TIME



ENROLLMENT BY GRADE

+0.9%
enrollment
vs. last year



Witchcraft FY26 Budget

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 RECOMMENDED	\$ Change	-15%
Expense	\$ 46,456.16	\$ 31,830.11	\$ 42,300.00	\$ 36,100.00	\$ (6,200.00)	
Books-Library	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ (500.00)	
Contracted Services	\$ 19,520.00	\$ 113.00	\$ 13,600.00	\$ 12,600.00	\$ (1,000.00)	
Dues And Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational Training	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 989.05	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ (500.00)	
Instructional Software	\$ -	\$ -	\$ -	\$ -	\$ -	
Instructional Supplies	\$ 24,907.77	\$ 28,017.11	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	
Office Supplies	\$ 1,039.34	\$ 1,200.00	\$ 1,200.00	\$ 2,000.00	\$ 800.00	
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	
School Leadership Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff/Student Devices	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	\$ 5,041,370.65	\$ 5,039,953.41	\$ 5,154,529.30	\$ 5,394,666.53	\$ 240,137.23	5%
Adjustment Counselor	\$ 245,892.07	\$ 283,406.95	\$ 250,364.51	\$ 280,304.60	\$ 29,940.09	
Administrative	\$ 346,453.25	\$ 393,846.81	\$ 358,458.72	\$ 374,368.97	\$ 15,910.25	
Behavior Specialists	\$ 25,724.36	\$ -	\$ -	\$ 60,375.51	\$ 60,375.51	
Clerical	\$ 50,352.85	\$ 55,750.86	\$ 60,110.65	\$ 62,607.50	\$ 2,496.85	
Dist Wide Teaching	\$ 529,803.81	\$ 520,560.56	\$ 519,815.76	\$ 563,636.60	\$ 43,820.84	
Elementary	\$ 3,012,896.85	\$ 2,957,952.51	\$ 3,012,847.86	\$ 3,098,939.38	\$ 86,091.52	
Family Engagement Facilitator	\$ 51,707.12	\$ 65,672.87	\$ 47,162.56	\$ -	\$ (47,162.56)	
Fringe/Stipends	\$ 45,830.00	\$ 36,003.36	\$ 28,600.00	\$ 28,600.00	\$ -	
Nurses	\$ 86,595.02	\$ 87,969.44	\$ 90,537.71	\$ 102,015.59	\$ 11,477.88	
Paraprofessionals	\$ 600,792.47	\$ 576,527.78	\$ 675,326.72	\$ 715,526.30	\$ 40,199.58	
Psychologist	\$ 45,322.85	\$ 62,262.27	\$ 66,406.59	\$ 80,039.43	\$ 13,632.84	
Substitute Teachers	\$ -	\$ -	\$ 44,898.22	\$ 28,252.65	\$ (16,645.57)	
Tutors	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 5,087,826.81	\$ 5,071,783.52	\$ 5,196,829.30	\$ 5,430,766.53	\$ 233,937.23	5%

Budget Notes:

Non-Personnel

- Level budget to FY25

Personnel lines include all salary increases and reductions.

Reducing:

- 1 Specialist Teacher (Civics)
- 1 Family Engagement Facilitator
- 2 Paraprofessionals (vacant)
- 1 Special Education Teacher
- 2 Classroom Teachers (1 vacant)
- (Swap) 1 Library Paraprofessional swapped for .5 of 1 Library Digital Learning Specialist Teacher (combined with the Library Paraprofessional position from the High School to make 1 FTE)
- The *Behavior Specialist* line is the Restorative Justice Specialist. This position had been budgeted to the Substitute Teacher line in FY25 and is moved to the correct line for FY26. A Building Substitute is budgeted to that line.

Appendices



Appendix A: Input

We received input from students, staff, and community members at forums, through email, and conversations at advisory groups. Below is a synthesized list of feedback we received.

FY26 Student Input

What can we do without, while continuing to serve all students well?

- Cut Yonder pouch expense
- Have students take fewer classes, thus offering fewer classes
- Not paying rent for NLIS & Salem Prep
- Eliminate classes that are not popular
- Rent out district spaces so we can generate more revenue
- Put a cap on SAT and free application waivers
- Participation in sports should count as a physical education credit
- Should we consider instituting fees (transportation, bus pass replacement, athletics, extracurricular activities, etc.)?
- Have more fundraisers/alumni donations
- Do NOT create fees for sports/athletics- this is an appealing aspect of SHS
- Save dollars by “going green” and promoting sustainability

FY26 Community Input

Which positions or programs might SPS do without and/or what ideas do you have for more effectively using resources?

- Students should not be allowed to attend Essex Tech if SHS offers the program
- Transportation for social economic challenged families vs not
- Take a look at positions that are not student facing compared to those that work more directly with students
- Monitors on busses
- Look at duplicative services and have personnel travel/work across buildings where appropriate
- Eliminate the cost of YONDR pouches
- What are some programs, staff and experiences that we can not do without?
- Maintain small class sizes
- Music
- Art
- Drama
- Summer programming
- Social workers and adjustment counselors
- Career and Technical Education (CTE)
- Pre-Kindergarten
- Early College
- Late buses at CMS and SHS
- Any programs that encourages students to attend school regularly

Appendix A: Input

FY26 Community Input

Should we consider instituting fees (transportation, bus pass replacement, athletics, extracurricular activities, etc.)?

- Question about fees for clubs for social economic challenged families vs not (adding to opt in to “donate” to club or sports)
- There should be an opt in for these programs for families that want to “donate”
- Concern about families that can not afford any fees of clubs, sports and/or an after school activity
- Concern about the chromebook replacement fee
- Concern about transportation fee and how it can affect chronic absenteeism and safety for children commuting
- Maybe bring back a partial fee for transportation.
- Have the City charge for using parking spaces at SHS lot during October
- Consider using the Salem Skipper for afterschool late transportation

Other notes and questions

- Can we strengthen scheduling at SHS to be more efficient?
- Can we leverage solar panels to save resources?
- Can we collaborate with other districts to create open shared substantially separate classrooms so that we can reduce the number of students in out of district placements?

Appendix A: Input

FY26 Staff Input

Which positions or programs might SPS do without and/or what ideas do you have for more effectively using resources?

- Ensure that all lights are on timers
- Hire a teacher for the deaf and hard of hearing to save on consultants
- Refrain from using consultants
- Consolidate schools/programs as needed given the extra space we have around the District
- Eliminate the use of YONDR pouches
- What are some programs, staff and experiences that we can not do without?
- Any person working directly with children.
- Early-childhood paraprofessionals
- Reading specialists
- Coaches - literacy, math, science
- Appropriate amount of staff in sub-separate program
- School choice
- Visual-performing-arts educators
- Student success staff at the middle school level
- Physical education staff
- Life Skills/ASD staff
- All our special education programs and the support staff
- BCBA's for special-ed
- Support for students with emotional needs
- Math-support-staff
- Admins at the middle school
- Unified sports and other unified opportunities
- Dual-language program expansion
- Recruit and retain qualified staff for dual language (DL) program
- Instructional inclusion-paraprofessionals especially for science and social studies
- Should we consider instituting fees (transportation, bus pass replacement, athletics, extracurricular activities, etc.)?
- Only if it is a sliding scale
- Proves to be a barrier/deterrent for students even if their fee would be waived
- Many other communities collect fees, we should as well
- We should not charge fees that are part of the curriculum

Appendix B: Grants

Grants

74
Active
Grants

**Total dollars awarded in FY25
(all grants):
\$17,157,820.25**

15
Federal
Grants

**Total dollars awarded in FY25 (all
grants):
\$ 4,379,896
(Open: \$4,311,439)**

FTEs

**Federal Funds: 28.61 FTEs
\$2,196,484.14
State Funds: 5.57 FTEs
\$376,042.22
Local: 15.36 FTEs
\$1,162,179.34**

