

Salem Public Schools School Committee

Yamily Byas
Beth Anne Cornell, Vice Chair
AJ Hoffman



Mary A. Manning
Veronica Miranda
Megan Stott

Mayor Dominick Pangallo, Chair

“Know Your Rights Under the Open Meeting Law, M.G.L. c.30A § 18-25 and
City Ordinance Sections 2-2028 through 2-2033”

SCHOOL COMMITTEE MEETING FY27 PUBLIC BUDGET HEARING

Notice is hereby given that the Salem School Committee will hold a **FY27 Public Budget Hearing on April 13, 2026 at 6:00 p.m.** This meeting **will take place in person at 29 Highland Ave., Rm. 227, Salem, MA.** You can also join via Zoom using the link below.

Zoom Link to participate:

<https://us06web.zoom.us/j/87320298135?pwd=9mar7OSaEYpzjV9wAR750ARa0iLeb1.1>

Passcode: 455535


1. Call of Meeting to Order

1. Summary of Public Participation Policy (School Committee Policy #6409).

Read aloud: *The Salem School Committee would like to hear from the public on issues that affect the school district and are within the scope of the Committee's responsibilities. Spanish interpretation is available for anyone who needs it. The members of the School Committee would like to remind the public that Salem Public School students regularly attend School Committee meetings. We encourage all meeting participants to model respectful and productive public discourse for our young learners.*

2. Live Spanish Interpretation.

Spanish language interpretation is now provided for all regular School Committee meetings. To listen to this meeting with Spanish language interpretation, please see instructions below:

1. Click **Interpretation** 
2. Click **Spanish**
3. (Optional) To hear the interpreted language only, click **Mute Original Audio**.

3. Instructions for Participating in Public Comment

If you wish to participate in the public comment portion of the meeting, you may come up to the podium to speak during this section of the meeting. If you wish to provide a comment via Zoom, you may do so by entering the Zoom meeting and clicking the raise hand feature. When it is your turn to speak, a host will announce your name and will unmute your line and allow you to speak.

4. Move to Open the Public Hearing on the FY27 Budget

5. Public Comments

29 Highland Ave, Salem, MA 01970 Phone: 978-740-1212 Email: sdorai@salemk12.org

6. **Move to Close the Public Hearing on the FY27 Budget**

7. **Adjournment**

Respectfully submitted by,

Shirley Dorai

Executive Assistant to the School Committee and Superintendent

“Persons requiring auxiliary aids and services for effective communication such as sign language interpreter, an assistive listening device, or print material in digital format or a reasonable modification in programs, services, policies, or activities, may contact the City of Salem ADA Coordinator at (978) 619-5630 as soon as possible and not less than 2 business days before the meeting, program, or event.”

Escuelas Públicas de Salem Comité escolar

Yamily Byas
Beth Anne Cornell, Vicepresidente
Megan Stott



AJ Hoffman
Mary A. Manning
Veronica Miranda

Alcalde Dominick Pangallo, Presidente

“Conozca sus derechos en virtud de la Ley de reuniones públicas, M.G.L. c.30A § 18-25 y Secciones 2-2028 a 2-2033 de la Ordenanza Municipal”

REUNIÓN DEL CONSEJO ESCOLAR AUDIENCIA PÚBLICA SOBRE EL PRESUPUESTO PARA EL AÑO FISCAL 2027

Por la presente se notifica que el Comité Escolar de Salem celebrará una **reunión Audiencia Pública del presupuesto el lunes 13 de abril de 2026 a las 6:00 p. m.** Esta reunión se llevará a cabo en persona en **29 Highland Ave., Rm. 227, Salem, MA.** Esta sesión también se transmitirá a través de Zoom para que el público pueda verla. Habrá interpretación disponible en español y portugués en Zoom.

Enlace de Zoom para participar:

<https://us06web.zoom.us/j/87320298135?pwd=9mar7OSaEYpzjV9wAR750ARa0iLeb1.1>

Contraseña: 455535


1. Orden del día

1. Resumen de la Política de Participación Pública (Política del Comité Escolar n° 6409).

Lectura en voz alta: *Al Comité Escolar de Salem le gustaría escuchar al público sobre temas que afectan al distrito escolar y que están dentro del ámbito de las responsabilidades del Comité. Habrá interpretación al español para quien lo necesite. Los miembros del Comité Escolar desean recordar al público que los estudiantes de las Escuelas Públicas de Salem asisten regularmente a las reuniones del Comité Escolar. Animamos a todos los participantes de la reunión a modelar un discurso público respetuoso y productivo para nuestros jóvenes estudiantes.*

2. Interpretación en directo al español.

Ahora se ofrece interpretación en español para todas las reuniones regulares del Comité Escolar. Para escuchar esta reunión con interpretación al español, por favor vea las instrucciones a continuación:

1. Haga clic en **Interpretation** .
2. Haga clic en **Spanish**
3. (Opcional) Para escuchar sólo el idioma interpretado, haga clic en **Mute Original Audio**.

3. Instrucciones para participar en la consulta pública

Si desea participar en el turno de comentarios públicos de la reunión, puede asistir subir al estrado para intervenir durante esta parte de la reunión. Si desea hacer algún comentario a través de Zoom, puede hacerlo entrando en la reunión de Zoom y haciendo clic en la función “Levantar la mano”. Cuando le toque intervenir, un moderador anunciará su nombre, le activará el micrófono y le permitirá hablar.

29 Highland Ave, Salem, MA 01970 Phone: 978-740-1212 Email: sdorai@salemk12.org

4. **Moción para dar inicio a la audiencia pública sobre el presupuesto del año fiscal 2027**
5. **Comentarios Públicos**
6. **Moción para dar por concluida la audiencia pública sobre el presupuesto del año fiscal 2027**
7. **Cierre**

Respetuosamente presentado por,

Shirley Dorai

Asistente ejecutivo del Comité Escolar y del Superintendente

“Las personas que necesiten ayudas y servicios auxiliares para una comunicación eficaz, como intérpretes de lengua de signos, dispositivos de ayuda auditiva, material impreso en formato digital o modificaciones razonables en programas, servicios, políticas o actividades, pueden ponerse en contacto con el coordinador de la ADA de la ciudad de Salem en el (978) 619-5630 lo antes posible y con al menos dos días hábiles de antelación a la reunión, el programa o el evento.”

Escolas Públicas de Salem Comitê Escolar

*Yamily Byas
Beth Anne Cornell, Vice-presidente
A.J. Hoffman*



*Maria A. Manning
Verônica Miranda
Megan Stott*

Prefeito Dominick Pangallo, presidente

“Conheça seus direitos de acordo com a Lei de Reuniões Abertas, M.G.L. c.30A § 18-25 e Artigos 2-2028 a 2-2033 da Lei Municipal”


REUNIÃO DO COMITÊ ESCOLAR AUDIÊNCIA PÚBLICA DO ORÇAMENTO DO ANO FISCAL DE 2027

Fica por este meio notificado que o Comitê Escolar de Salem irá realizar uma **Audiência Pública sobre o Orçamento do Ano Fiscal de 2027 em 13 de abril de 2026 às 18h**. Esta reunião **acontecerá presencialmente no endereço 29 Highland Ave., Sala 227, Salem, MA**. Você também pode participar via Zoom usando o link abaixo.

Link do Zoom para participar:

<https://us06web.zoom.us/j/87320298135?pwd=9mar7OSaEYpzjV9wAR750ARa0iLeb1.1>

Senha:455535

- 1. Abertura da sessão**
- 1. Resumo da Política de Participação Pública (Política nº 6409 do Comitê Escolar).**
Ler em voz alta: O Comitê Escolar de Salem gostaria de ouvir a opinião pública sobre assuntos que afetam o distrito escolar e que estejam dentro do escopo das responsabilidades do Comitê. Há interpretação em espanhol disponível para quem precisar. Os membros do Conselho Escolar gostariam de lembrar ao público que os alunos da rede pública de Salem comparecem regularmente às reuniões do Conselho. Encorajamos todos os participantes a demonstrarem um diálogo público respeitoso e produtivo para nossos jovens alunos.
- 2. Interpretação simultânea em espanhol.**
Agora, há interpretação em espanhol disponível para todas as reuniões regulares do Conselho Escolar. Para ouvir esta reunião com interpretação em espanhol, consulte as instruções abaixo:
 1. Clique **Interpretação** 
 2. Clique **Espanhol**
 3. (Opcional) Para ouvir apenas a interpretação clique em **Silenciar áudio original**.
- 3. Instruções para Participação em Comentários Públicos**
Se desejar participar da sessão de comentários públicos da reunião, você poderá se dirigir ao pódio para falar. Caso deseje fazer um comentário via Zoom, basta entrar na reunião e clicar no ícone de levantar a mão. Quando chegar a sua vez, o anfitrião anunciará seu nome, ativará o seu microfone e permitirá que você fale.
- 4. Proposta para abertura da audiência pública sobre o orçamento do ano fiscal de 2027.**
- 5. Comentários do público**
29 Highland Ave, Salem, MA 01970 Telefone: 978-740-1212 E-mail: sdorai@salemk12.org

6. **Proposta para encerrar a audiência pública sobre o orçamento do ano fiscal de 2027.**

7. **Adiamento**

Respeitosamente apresentado por,

Shirley Dorai

Assistente Executivo do Comitê Escolar e do Superintendente

“Pessoas que necessitem de auxílios e serviços auxiliares para uma comunicação eficaz, tais como intérprete de língua gestual, dispositivo de audição assistida ou material impresso em formato digital, ou ainda de uma adaptação razoável em programas, serviços, políticas ou atividades, podem contactar o Coordenador da ADA da Cidade de Salem através do número (978) 619-5630 o mais brevemente possível e, pelo menos, com 2 dias úteis de antecedência da reunião, programa ou evento.”



SALEM PUBLIC SCHOOLS

Where belonging leads to opportunity.



FISCAL YEAR 2027 PRELIMINARY BUDGET

April 6, 2026

Salem Public Schools Community,

For the 2026-27 school year, Salem Public Schools is proposing a budget of \$81,755,368.00, a 4.6% increase or approximately \$3,582,307 million more than the previous year. We extend our sincere appreciation to the City of Salem for its ongoing collaboration and strong financial support, which makes it possible for us to continue investing in our students and schools.




As we entered the current school year, we anticipated a significant FY27 budget deficit of approximately \$4.7 million. Personnel makes up about 78% of our budget and will increase by almost 6% next year. These increases reflect recently negotiated collective bargaining agreements that have raised pay for teachers, paraprofessionals, and administrators. The district views competitive compensation as essential to attracting, supporting, and retaining the skilled educators our students deserve to have access to in order to thrive.

Early in our budget process, non-personnel costs—which make up approximately 22% of the budget and include transportation, utilities, and curriculum—were projected to increase by 19%. In recent years, utility costs have risen rapidly; this year, they will increase by an estimated 5%, transportation expenses will increase by 18%, which is lower than initially projected. Tuition for out-of-district special education placements will increase by over \$354,570.46, even as SPS continues to expand its own programs to serve more students locally.

These increases, while more modest than in previous years, when paired with known salary commitments, continue to outpace available revenue.

--continued--



Given this context, our budget process began earlier this year with extensive discussions about elementary school reconfiguration. Ultimately, the School Committee voted to merge Carlton and Saltonstall Schools and rename the building the Sarah Parker Remond School. This merger is projected to generate approximately \$1.7 million in savings, contributing significantly to our efforts to present a balanced budget.


Beyond the savings realized from the merger, we were faced with identifying additional efficiencies to balance the budget. We made these decisions in alignment with our values, strategic plan, and a set of priorities developed to guide this year's budget process. These priorities are outlined below:

- Fund programs for high needs student groups that need different supports
- Maintain current elementary class sizes
- Invest in instructional resources and materials that center student ownership and ensure access to meaningful, grade-level content
- Continue to provide high demand core programs and before school, after school, and summer programs this includes PreK, Innovation Schools, dual language, middle school redesign, early college, CTE, and more.
- Invest in programs and building upgrades in the Saltonstall and Bentley buildings

In consideration of these guiding principles, we committed to looking for reductions that are as far from the student experience as possible, and we reduced from among already vacant positions rather than eliminating filled roles.

More specifically, we achieved a balanced budget by:

- Eliminating select centralized and districtwide positions
- Increasing revenue through short- and long-term facility rentals, including a review of existing leases, licenses, and memoranda of agreement
- Reducing positions at the high school level and shifting others onto grants

- 
- Leveraging recurring school choice revenue and circuit breaker funds
 - Achieving cost savings by relocating NLIS and Salem Prep from the mall location
 - Pre-paying special education tuition
 - Reducing transportation costs by exploring MBTA alternatives and operational efficiencies
 - Refining initial transportation cost projections

We are sincerely grateful to the educators, families, and community partners who have contributed thoughtful input throughout this process. Not surprisingly, the feedback we have received has consistently centered on the needs of students and families, and that feedback directly informs every decision we make.

You can also share your thoughts at any time by emailing us at spsbudget@salemk12.org. We read every message, and share this input with members of the School Committee.

Thank you for your partnership, your trust, and your continued commitment to the students of Salem.

With gratitude,



M. Kate Carbone
Interim Superintendent
Salem Public Schools

Introduction: About the Salem Public Schools



School Committee



MAYOR DOMINICK
PANGALLO, CHAIRPERSON



BETH ANNE CORNELL,
VICE CHAIRPERSON



MARY MANNING



VERONCA MIRANDA



YAMILY BYAS



MEGAN STOTT



AJ HOFFMAN

*Interim
Superintendent*

M. Kate Carbone

*Executive
Team*

Elizabeth Pauley, Interim Deputy Superintendent
Dan Anderson, Administrator on Special Assignment
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
Camila Salazar, Director of Financial Operations
Dr. Jill Conrad, Director of Human Resources
Sonia Lowe, Executive Director of Academics
Zissis Alepakis, Director of Buildings and Grounds

*District
Administrators*

Robby Armstrong, Operations Director, Food and Nutrition Services
Joao Barros, Transportation Supervisor
Bridget Connors, Director of Alternative Placements and Services
André Fonseca, Director of Multilingual Learner Education
Lisa Golden, Director of Safety & MSBA Projects
Taylor MacDonald, Director of Extended Academics & Enrichment Services
Jane Morrissey, Director of Nursing and Health Services
Monique Osgood, Assistant Director, Special Education
Michaela Short, Program Director, Food and Nutrition Services
Lauren Venuti, Director of Curriculum, Instruction, Assessment
Elizabeth Yoder, Director of Student Supports
Carlos Arias Reyes, Director of IT Operations

*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 Elementary 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, Dan Anderson, Jensen Frost, 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.

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.

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.

About the SPS

Increasing student enrollment

Enrollment is growing. October 1 enrollment was 3889, a 4% increase since 2021

The combined graduation rate of New Liberty, Salem Prep & Salem High School – increased by more than 4.7%, to a cumulative & historically high of 86.3%. The dropout rate – 1.7% – is the lowest since 2014-15

Increasing student success

Completed construction of the Bates PreK playground & refurbished the track at Bertram Field, and installed a new, portable gym floor at Salem High School

Investing in student play spaces

The Salem High School Jazz Band received a gold medal at the Massachusetts Association for Jazz Education (MAJE) Festival state final. and the Boys Basketball team won the state Championship

Showcasing student talent

Strategic Priorities

In June 2026, SPS expects to have a draft of a new Strategic Plan that will begin to map the course for the next 10 years. In the mean time, we continue to work towards these strategic priorities.

[Read about our progress on our website.](#)

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

Elevate Learning

Make 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

PORTRAIT OF A GRADUATE

CRITICAL THINKING

Our graduates research, identify, collect and analyze relevant information in order to make sound judgments and decisions based on effective reasoning. They apply systems-thinking processes to examine real-world issues and essential questions.

CREATIVE PROBLEM SOLVING

Our graduates are resilient and flexible innovators who identify and solve problems.

COLLABORATION

Our graduates are empathetic listeners who embrace multiple perspectives and are able to effectively work with a team.

COMMUNICATION

Our graduates confidently express their thoughts and ideas to diverse audiences. They know how to professionally and effectively advocate for themselves and others.

SELF-AWARENESS

Our graduates know themselves and have the drive and the skills to develop and follow an action plan in pursuit of their personal and professional goals.

CULTURAL COMPETENCE

Our graduates value, embrace, and honor diversity. They promote acceptance and inclusion as they engage with all members of the community with dignity.



SALEM
PUBLIC SCHOOLS
Where belonging leads to opportunity.

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Section 1:
Salem Public Schools and the Budget



FY27 Budget Headlines

The pages that follow provide a detailed description of the Salem Public Schools' proposed \$81,755,368.00 budget for fiscal year (FY) 2027.

This preliminary budget proposal represents an increase of 4.6%: an increase similar to that of the previous two years, 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.

Some of the headlines for this budget are:

- The largest expense in next year's budget is personnel, representing 78%. Total personnel costs for the 890 employees will be 6% higher than last year, totaling \$64,053,930.83.
- Non personnel costs will be 22% of the budget; these expenses include costs for curriculum, supplies, utilities, transportation, and out of district tuition costs for students whose educational needs are better met in collaborative or private special education settings. Total non personnel expense costs are expected to be \$17,701,437.17. The increase to non personnel costs was lower than projected in several areas.
- This budget includes 31.8 position reductions, 60% are as a result of merging two elementary schools (19).

Budget Narrative

Creating the Budget

Members of the Salem community will be aware that budget planning began early this year, driven in part by the community conversation about reconfiguring the elementary school portfolio that led to the merger of two schools (Carlton and Saltonstall) into the new Sarah Parker Remond School. Projecting next year's costs was a core component for informing that conversation. For this reason, we made assumptions about non personnel cost increases where the costs were unknown; our personnel costs were largely pre-determined by our collective bargaining agreements.

We began creating FY27 budget projections in October, just after Salem's student enrollment was established. In Massachusetts, the October 1 enrollment data is considered by the Department of Elementary and Secondary Education as the "official" enrollment number and serves as the basis for state funding.

Salem's October 1 enrollment was 3889 and a 1.5% increase (58 students) from the previous year. Like many districts in the state, Salem saw an increase in the numbers of students with disabilities (increased by 6%) and a decrease in the numbers of multilingual students of 4.5%.

Sarah Parker Remond

In FY27, the Carlton Innovation School and the Saltonstall School will merge into the new Sarah Parker Remond School, named for a nineteenth century Salem-born African American lecturer, activist, abolitionist and physician. The school is expecting to enroll approximately 475 students in grades K-5.

More information about Sarah Parker Remond can be found [here](#).

Budget Narrative

Knowing our enrollment allowed us to assume a level of state aid similar to previous years, which accounts for 39% of the total general fund budget for the schools. In January, with the release of the Governor's FY27 budget proposal, we confirmed the FY27 Chapter 70 for Salem will be \$32,898,737, an increase of \$1,951,434 over FY26. While the city of Salem is the largest funder for the schools, state aid is an important part of the overall funding.

Increased state aid positions the city to increase the overall SPS budget at a similar or identical rate as in the previous two years (4.8%). As such, in the fall we began assuming our budget increase would be approximately \$3,700,000 (which is 4.8% of our current budget: \$78,173,061).

We compared our assumed budget total to the projected increased costs for our personnel and non personnel costs.

Between personnel and non personnel increases, in the fall, we projected that our expenses would increase by more than \$8 million.

Chapter 70

Chapter 70 is the primary Massachusetts state aid program for public K-12 education. This funding is meant to establish a minimum funding level for all school districts by determining a "foundation budget" for every school district using a formula that estimates the cost of educating students. The formula considers student enrollment, demographics, and special programs.

Once that is calculated, the state considers a community's ability to fund the cost of its district's foundation budget by estimating the community's wealth. The difference between the foundation budget and a community's ability to pay is the amount of aid that community will receive through CH70.

For Salem, the state estimates that our city is able to contribute 61% of the foundation budget. The state commits to paying 39% of the foundation budget. The \$32 million in aid that the city will receive through CH70 is 39% of the foundation budget.

Budget Narrative

That led us to conclude there would be a budget gap of approximately \$4.7 million. Our assumptions about rising personnel costs proved to be accurate, while some of our non personnel assumed increases in several cases turned out to be higher than actual costs. Updating the assumptions once actual costs were known reduced the projected budget gap somewhat, but did not eliminate it.

The Rising Cost of Doing Business

The ongoing gap between our budget and out expenses has been driven , in part, by significant increases to salaries over the last several years. Personnel costs are always the largest part of the budget and this year's personnel expenses will increase by roughly \$4 million or 6% higher than in FY26.

While a smaller percentage of the overall budget, rapidly rising non personnel costs have contributed to annual budget challenges. In recent years, utilities, transportation, and out-of-district tuition all increased at a rapid rate. In FY27, the increases for all of those costs have slowed.

Non Personnel Costs

Utilities: Electricity is projected to increase by 5% and natural gas is projected to increase by 8%. Overall, utilities are expected to be \$2,344,619.60. These increases are much more modest than we have seen in previous years: between FY25 and FY26 costs for electricity increased by 30%. We believe this year's smaller increase is attributable to a number of factors, including the nearly \$5 million investments in improving our energy efficiency that has been made in partnership with the city over the last several years.

Transportation: Salem's Regular Day pupil transportation contract expires in June 2026. Based on the experience of other school districts, we estimated that transportation costs would increase by 25% in the new contract. However, the increase is lower and the expenses for next year are increasing by 17%. Actual costs may be lower if the district is able to partner with the MBTA to shift high school transportation to MBTA buses.

Budget Narrative

Spotlight: Investing in Educators

In 2024, Salem Public Schools made an intentional decision to increase salaries for teachers and paraprofessionals. At that time, salaries for Salem’s educators were among the lowest in our region. Research and common sense suggest that investing in high quality instructional staff is the most important strategy for improving student achievement, and increasing salaries positioned Salem to retain and compete for talent.

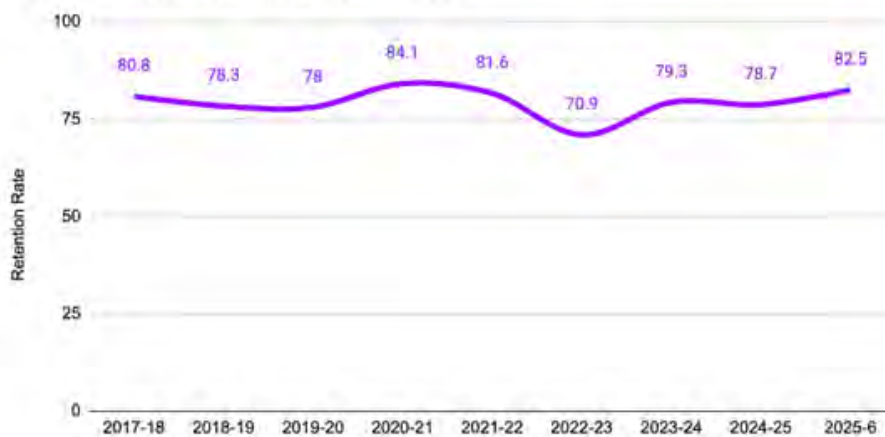
Investing in educators came with a price, as salaries increased faster than the budget. The average salary for teachers next year will be \$95,601, up from \$88,656 in FY26. The average increase for teachers will be 8%, which is a combination of movement up the salary scale and cost of living increases. The most typical increase will be 6%, which 32% of full time teachers will get.

Since the signing of the contract, retention rates for teachers have rebounded, with Salem’s most recent annual teacher retention rate reaching 82.5%.

Concurrently, the district’s students have achieved historically high growth rates, and overall proficiency

rates on the state’s MCAS assessments have also increased. We know that supportive relationships and strong school cultures contribute to teacher retention. We believe increased salary contributes too. Additional analysis will be needed to determine the specific impact of increased salaries on retention rates and student performance. However, anecdotally, it appears as though the School Committee’s strategy of increasing salaries to increase retention and performance is yielding promising results.

Teacher Retention Rate, 2018 - 2025



Budget Narrative

Non Personnel Costs (cont.)

Homeless Transportation: Transportation costs for students who are experiencing homelessness have increased rapidly in the last several years. This was especially true in FY24 and FY25, when Salem hosted an emergency shelter on the Salem State University campus. About 103 families were sheltered, and 80 students enrolled in the Salem Public Schools. The shelter closed at the end of FY25, and families dispersed: some into other shelter units in Salem or surrounding cities, while others were fortunate enough to find housing. Since the closure, Salem has not experienced the same level of growth in homelessness. For the coming year, costs will only increase by 3%, because we have fewer students whose families are experiencing homelessness. This February, there were 61 fewer (a 20% decrease) than last year. This is still up from the baseline in FY23, however, by 23%.

Special Education Out-of-District costs: In FY26 and FY27 the number of students going out of the district has remained steady at 58 students. In 2018, the number of students going out of district was 60% higher than it is today; expanded in-district programming has helped to keep students in the district.

Before prepaying tuition and before applying funds from the Circuit Breaker reimbursement, costs for out of district tuition in FY26 totaled \$7,362,440; this year that number is projected to be \$7,134,184.07, a decrease of \$228,255.93.

In FY26, after applying prepayment of tuition and after applying Circuit Breaker Reimbursement, the budgeted amount for out of district tuition on the general fund was \$3,688,643. In FY27 that number is projected to be \$2,853,063.74, a decrease of \$835,579.26 (which is due to a larger Circuit Breaker reimbursement).

FY27's costs are projected to be above the actual spending for FY26, but below what was originally budgeted. Actual spending in FY26 is projected to total \$6,779,613.61 due to move outs and placement shifts for our out of district students.

Budget Narrative

Non Personnel Costs (cont.)

Assuming the projected budget for FY27 is the actual spending, our costs will increase by \$354,570.46.

In summary, with the Circuit Breaker Reimbursement increases, tuition increases that are growing more modestly than in recent years, and move outs and placement shifts, our spending will be more than in FY26, but less than was budgeted for FY26. This marks a significant change from the previous 2 years when tuition increased between 8-14%.

Other Cost Drivers: Other increasing expenses are coming from a range of cost centers. In Athletics for example, stipends for coaches will increase for a second year in a row as part of the 2024 Collective Bargaining agreement with the STU. (Prior to this increase, stipends for athletics coaches were among the lowest in the region.) In addition, costs for referees and our Athletic Trainer contract will nearly double.

Hardware costs (primarily for replacement chromebooks) are also increasing sharply, but those have been removed from this general fund appropriation and are fully included on our capital budget request.

Custodial supplies costs are projected to increase by more than 5%.

Worker's Compensation and Property and Casualty insurance is projected to increase by 7%.

The path from a budget gap to a balanced budget

To balance this year's budget, we relied on position reductions and offsetting expenses to grants and other sources of recurring revenue. In both cases, we have sought to limit the impact on the student experience, and believe that the choices described below are strategic reductions that will have minimal impact on students.

Budget Narrative

Merging two schools is the most significant strategy for balancing this year's budget and will significantly reduce the projected budget gap for FY27. By concentrating resources, the merged school will reduce 19 positions and reduce costs by \$1.7 million. This includes almost \$340,000 in non personnel savings.

It is important to note that of those 19 position reductions, it is estimated that roughly 9 people may leave the district and the others will assume different roles.

Without question, merging elementary schools and concentrating resources was a critical component to balancing this budget. Had the School Committee not taken that step, the number of position reductions across the district would be significantly higher.

In addition to the position reductions from the merged school, this budget will eliminate an additional 11.8 positions. Approximately 8% of those cuts are from the Central Office, and 25% are from Districtwide staff, which are staff whose work is based in 2 or more locations.

Reconfiguration

Like many communities around the state, Salem will concentrate resources in fewer, larger elementary schools. In Salem, the FY27 enrollment at its 5 elementary schools will be smaller than, or similarly sized to, the average elementary school enrollment in Massachusetts. Because the newly merged Sarah Parker Remond School will be larger than either Carlton or Saltonstall Elementary Schools, the district is committing to provide extra staff for the first two years of the merger. This will help to ensure that even though the merged school is larger than its predecessors, all students will be able to get the "Core+More" support that they need during the critical transition period.

Budget Narrative

| Positions | school | district | central | total |
|---------------------------------|-------------|----------|------------|-------------|
| total | 21.4 | 8 | 2.4 | 31.8 |
| % of total, by location | 67% | 25% | 8% | 100% |
| vacant | 1 | 1 | 1 | 3 |
| likely staying | 9.4 | 3 | 1.4 | 13.8 |
| likely leaving | 11 | 3 | 0 | 14 |
| Net Reductions | | | | |
| New Positions budgeted for FY27 | 4 | 0 | 0 | 4 |
| New Positions added in FY26 | 14 | | | |
| Net Reductions | 3.4 | 8 | 2.4 | 13.8 |

Central Office cuts include:

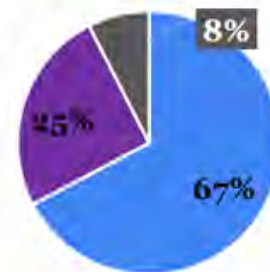
1 Director of 6-12 Student Supports,
 1 Central office Special Education clerk, and
 .4 of the Director of Innovation's position.

Districtwide reductions include:

3 Multilingual Learner Coach roles,
 3 Family Engagement Facilitators,
 1 student nurse, and
 1 districtwide Social Skills teacher (replaced by a new Behavior Specialist role).

FY27 Position Reductions

■ school ■ district ■ central



An additional 8 positions will be shifted to grants. Where possible, we have prioritized reducing vacant positions and planned retirements for cuts.

While most of the position reductions come from the merged school, there are reductions at Salem High School and Districtwide, and Central roles too-- including from the Special Education and Multilingual Learner budgets.

Budget Narrative

Special Education: The merged school will reduce its Special Education staff by 2.5 positions, including 1.5 Special Education teachers and 1 Special Education paraprofessional. These reductions are made to align with projected enrollment at the Sarah Parker Remond and will provide equitable staffing in line with the other elementary schools in Salem. The new school will have 3 inclusion special education teachers and 5 substantially separate classrooms with their own specialized staff.

In addition, a districtwide Special Education teacher position will be swapped for a new Behavior Specialist position to meet the changing needs of students. The Central Office clerk role listed in the Central Office cuts is a Special Education position. This cut is due to improved efficiencies within our IEP management software and internal workflow.

The Special Education department adjusts staffing levels to meet student needs. In FY26, for example, the district opened additional Special Education Classrooms at Horace Mann and Witchcraft with specialized staff and 7 new 1:1 Paraprofessionals.

Multilingual Learners: This budget will reduce 5 multilingual positions. Three of those are Coach positions, which will leave one remaining Multilingual Coach . (It is important to note that one position is vacant, and two of the staff whose positions are being cut will move into teacher roles.) The remaining ML Coach role will support the Dual Language programs at Bentley and Collins.

The support that had been provided by the other ML Coaches will be distributed across the district's Multilingual Director and other school support personnel.

Budget Narrative

Other ML position reductions include two teaching positions: one from the merged school and one at Salem High School. These reductions are being made in response to declining ML enrollment, which – on October 1-- had decreased by 32 students (4.5%) this year when compared to last year. By March, the number of students had decreased by almost 80 students. Caseloads for ML classes across the district are projected to remain well within recommended ratios.

Recurring Revenue Used as Offsets

After the position reductions described above, we applied “offsets” to balance the budget. In other words, we took revenue that comes into the district annually and will use those funds to cover expenses.

Personnel: After reducing positions, our personnel costs were \$64,245,930.83. We are planning to use \$192,000 from tuition and rental revenue to reduce our personnel costs to \$64,053,930.83. (This is in addition to offsets already applied from school choice revenue, to support early childhood teachers and paras.)

Non Personnel: After reducing non personnel expenses in transportation and rent, we will further reduce our expenses by applying the full \$3.5 million Circuit Breaker reimbursement for Special Education and also by prepaying \$500,000 in out of district Special Education tuition.

Additional & New Positions

As in prior years, the FY27 budget includes new positions. In FY27, the Sarah Parker Remond school will maintain two additional math interventionist positions in order to build a strong instructional core and support the merging of two instructional models into one unified new innovation plan. While not new positions, these are positions that no other elementary school has so in terms of equitable staffing they could have been reduced as part of the merger but were not. Instead they were carried forward to support the transition. Sarah Parker Remond will also add the newly created Associate Principal position.

Budget Narrative

New Positions

Two other elementary schools will each add one classroom teacher (in order to maintain class sizes that are consistent with current class sizes).

In addition, the budget adds a Behavior Specialist, and Transitional Kindergarten classroom, with a teacher and a paraprofessional. As needed, we will continue to add 1:1 paraprofessionals and other Special Education staff.

The FY27 budget also maintains positions that have been added as new roles in response to student need during FY26 including:

- 7 1:1 Special Education paraprofessionals;
- 4 other paraprofessionals, including 1 Kindergarten para, and 1 PreK para;
- 2 teaching positions: including 1 Kindergarten, 1 Special Education teacher;
- 1 Hallway monitor.

These roles were added to the general fund in FY26.

Grant funded positions also were added in FY26, including 7 Lunch Paraprofessionals, 4 paraprofessionals hired through the PRISM Early Literacy grant and the Educator Pipeline grant, a Summit Support Specialist to work with youth who require tutoring while unable to attend school, and 1 Pathways Coordinator to help build the educator pipeline.

Community Input

In developing this budget proposal, we considered input from families and staff, as well as data about our staffing and student needs. We hosted three budget forums, and engaged with groups including the English Learner Parent Advisory Council, the Special Education Parent Advisory Council, the Superintendent's Teacher Advisory and Student Advisory groups.

Budget Narrative

Community Input (cont.)

Themes emerging from our community process informed our budget priorities.

- Fund programs for high needs student groups that need different supports;
- Maintain elementary class sizes;
- Invest in instructional resources & materials that center student ownership and ensure access to meaningful, grade-level content;
- Continue to provide high demand programs before school, after school, and in the summer. This includes PreK, Innovation Schools, dual language, middle school redesign, early college, CTE, and more;
- Invest in programs and building upgrades in Saltonstall and Bentley buildings.

In nearly every budget conversation, stakeholders urged the district to conduct analysis and communicate its assessment of the longer term financial picture for the school district. Families expressed that they are eager to be full partners with the district, and they called for more communication about district finances.

More detail on the feedback received during the budget process is available in Appendix A.

Conclusion

It is never easy to reduce positions. The choices reflected here are difficult ones and are recommended only after deliberative discussions with school and district leaders and with considerable input from staff and community stakeholders. We look forward to feedback and engagement on this proposal so that we collectively ensure that the FY27 budget supports our shared values and accelerates success for all of our students.

SPS Software

In several public budget meetings, stakeholders asked about the expense of our software and also the amount of screen time students experience during the school day. Salem Public Schools remains committed to using technology to enhance and not replace high-quality instructional practices. Since the end of the pandemic, we have actively reduced online subscriptions, committed to students having more "pen-to-paper" learning and increased instruction on digital citizenship and technology regulation through our Library & Digital Skills classes.

In the 2026 - 2027 school year, we are investigating ways to further reduce student screen time by moving to a shared cart model in kindergarten and first grades, and eliminating Chromebooks in art and music spaces. We will also be providing guidance to educators as to when technology is appropriate to use and the amount of screen time students should have during a school day using Common Sense Media's research-based recommendations.

We estimate that the cost of all software subscriptions for FY26 is 1% of our budget and is purchased using a combination of grant funds and general funds.

FY26 Infrastructure Software

| Name | Function | FY26 Cost |
|-----------------------------|---|--------------|
| Bark | Web filter and alerting system for student accounts | \$6,825.00 |
| Classlink | Single Sign-on platform | \$17,792.60 |
| GoGuardian | Chromebook tracking and lockdown system | \$15,134.85 |
| Google Workspace | Email and productivity software | \$17,325.00 |
| Incident IQ | IT Ticketing and asset management | \$14,847.20 |
| Jamf | Apple device management software | \$3,973.80 |
| Open Architects | Data analytics and dashboarding | \$66,942.47 |
| Operations Hero | Facilities ticketing and space management | \$9,199.00 |
| Panorama | Climate and culture surveys | \$45,511.00 |
| ParentSquare | Communication software | \$24,305.94 |
| Pear Assessment | Online assessment platform | \$14,817.00 |
| Perform | Evaluation tracking software | \$31,687.50 |
| Raptor Technologies LLC | Visitor Management System | \$17,910.00 |
| RouteFinder | Bus routing and tracking software | \$19,055.00 |
| SchoolCafe | School Nutrition Management system | \$11,506.00 |
| Sophos Endpoint | Virus protection for Windows | \$709.80 |
| TalentEd Applicant Tracking | Applicant and hiring management system | \$9,487.34 |
| TalentEd Records | Digital onboarding software | \$9,761.92 |
| YONDR | Cell phone pouches | \$24,374.00 |
| Zoom | Webinar for school committee meetings | \$1,900.00 |
| | | \$363,065.42 |

SPS: Software

FY26 Special Education Software

| Name | Function | FY26 Cost |
|----------------------------|---|--------------|
| ACE | Special Education ABA instruction | \$31,149.00 |
| ASEBA | Special Education Evaluation | \$185.00 |
| Crick | Special Education AAC communication | \$3,600.00 |
| Edgenuity | Special Education Credit Recovery software | 79.22 |
| Frontline SpecialEducation | Special Education IEP and 504 management | \$42,000.00 |
| Imagine learning | Special Education Instructional Services 14 wks | \$650.00 |
| IXL | Special Education Math remediation | \$419.00 |
| jamf | Special Education Apple device management software | \$222.40 |
| Learning A-Z | Special Education Reading intervention | \$3,722.00 |
| Lesson pix | Special Education PECS communication | \$286.14 |
| Lexia Core 5 | Special Education Sub Separate ELA practice | \$9,200.00 |
| Limindex guardian | Special Education Chromebook tracking and lockdown sy | \$126.36 |
| N2Y | Special Education curriculum | \$6,024.90 |
| Pearson Assessments | Special Education Evaluation software | \$22,133.25 |
| Read Naturally | Special Education Specialized reading | \$1,300.00 |
| Read/Write/ EVERWAY | Special Education accommodations software | \$2,274.00 |
| Tobii/boardmaker | Special Education Assistive/augmentive communication | \$199.00 |
| Vector | Special Education Teacher training | \$6,537.50 |
| Writing Revolution | Special Education Writing intervention resources | \$300.00 |
| | | \$130,407.77 |

Other FY26 Instructional Software

| Name | Function | FY26 Cost |
|--------------------|---------------------------------|--------------|
| Adobe | Graphic art software | \$426.00 |
| ALEKS | Accelerated Math | \$4,842.00 |
| Amplify Science | K-8 science curriculum | \$81,382.00 |
| Atlas | curriculum mapping | \$16,513.25 |
| Bridges | K-5 Math curriculum (Bentley) | \$25,539.30 |
| Culturegrams | K-12 social studies | \$2,912.67 |
| Descubre & Galeria | World Language resource | \$39,160.83 |
| Desmos | 6-12 math curriculum | \$7,980.00 |
| Destiny | Library Management | \$9,792.96 |
| Edgenuity | Credit Recovery software | 30,235.00 |
| Eureka Math | K-5 math curriculum | \$63,042.30 |
| JumpRope | Gradebook software | \$32,400.00 |
| Learning.com | Digital Skills curriculum | \$24,778.15 |
| Lexia English | ML reading practice | \$1,400.00 |
| Math Shelf | Prek math | \$6,600.00 |
| myPerSpective | 6-8 ELA curriculum | \$33,774.00 |
| myView | K-5 ELA curriculum | \$36,443.80 |
| NewsELA | K-12 social studies | \$29,528.00 |
| Pear Assessment | Online assessment platform | \$14,817.00 |
| ST Math | K-5 math practice | \$14,000.00 |
| Star | K-8 screener (math and reading) | \$59,602.02 |
| Zearn | Math practice | \$2,500.00 |
| | | \$537,669.28 |

Spotlight: Reconfiguration

In Fall 2025, the Salem School Committee looked at the elementary schools across the district to determine how to strategically reconfigure the system to best concentrate resources for students and make the most of the funding that is available. The Committee voted in December to merge the Carlton and Saltonstall schools, which will together give rise to the new Sarah Parker Remond school.

In addition to establishing one larger elementary school from two very small ones, this change helped decrease the structural deficit of the district. This was accomplished through lowering the number of positions and reducing duplicative costs across schools. The new school will deliver the same level high quality educational experience will lower costs that when the two schools operated separately.

Minimum projected
merger savings

\$1.2m

Estimated actual
merger savings

\$1.7m

Some additional savings have emerged as well: as a result of the Carlton building becoming available, the New Liberty Innovation School and Salem Prep High School are able to move into that space. This serves two purposes, saving Salem Public Schools over \$300,000 in rent for their current space, and moving these programs from space in a commercial mall to a purpose-built school building.

Future Budget Considerations

Over the last few years, Salem has made significant shifts to make the district more financially sustainable. The end of Pandemic era relief funding, the rise in the costs of doing business, and increasing personnel costs have all created serious budget challenges for Salem (and many other school districts in Massachusetts). In the FY26 budget, 56.5 positions were eliminated in order to balance the budget.

This year, the School Committee took on the difficult task of reconfiguring the elementary school portfolio, resulting in the planned merger of the Carlton and Saltonstall schools into the new Sarah Parker Remond school. This change from two smaller schools to one larger elementary school will allow the district to concentrate resources for students, while also reducing the costs of operating more small schools than our population and budget can sustain.

These changes over FY26 & FY27 will go a long way towards stabilizing the budget for our elementary schools, and will help us to maintain the experiences and services that students and families expect and deserve.

Looking ahead, we believe that we will need to consider strategies to maximize our resources at the high school level. As stewards of community resources (including people, time, and money) we need to ensure that our high school staffing levels are sustainable: programmatically and financially. In partnership with the Salem Teachers Union, we look forward to exploring whether there are strategies to adjust the high school schedule that can make planning and budgeting much more smooth, while still delivering a strong academic and career focus for all students.

Section 2: The Budget Process



Budget Priorities



Fund programs for high needs student groups that need different supports.



Maintain current elementary class sizes.



Invest in instructional resources & materials that center student ownership and ensure access to meaningful, grade-level content.

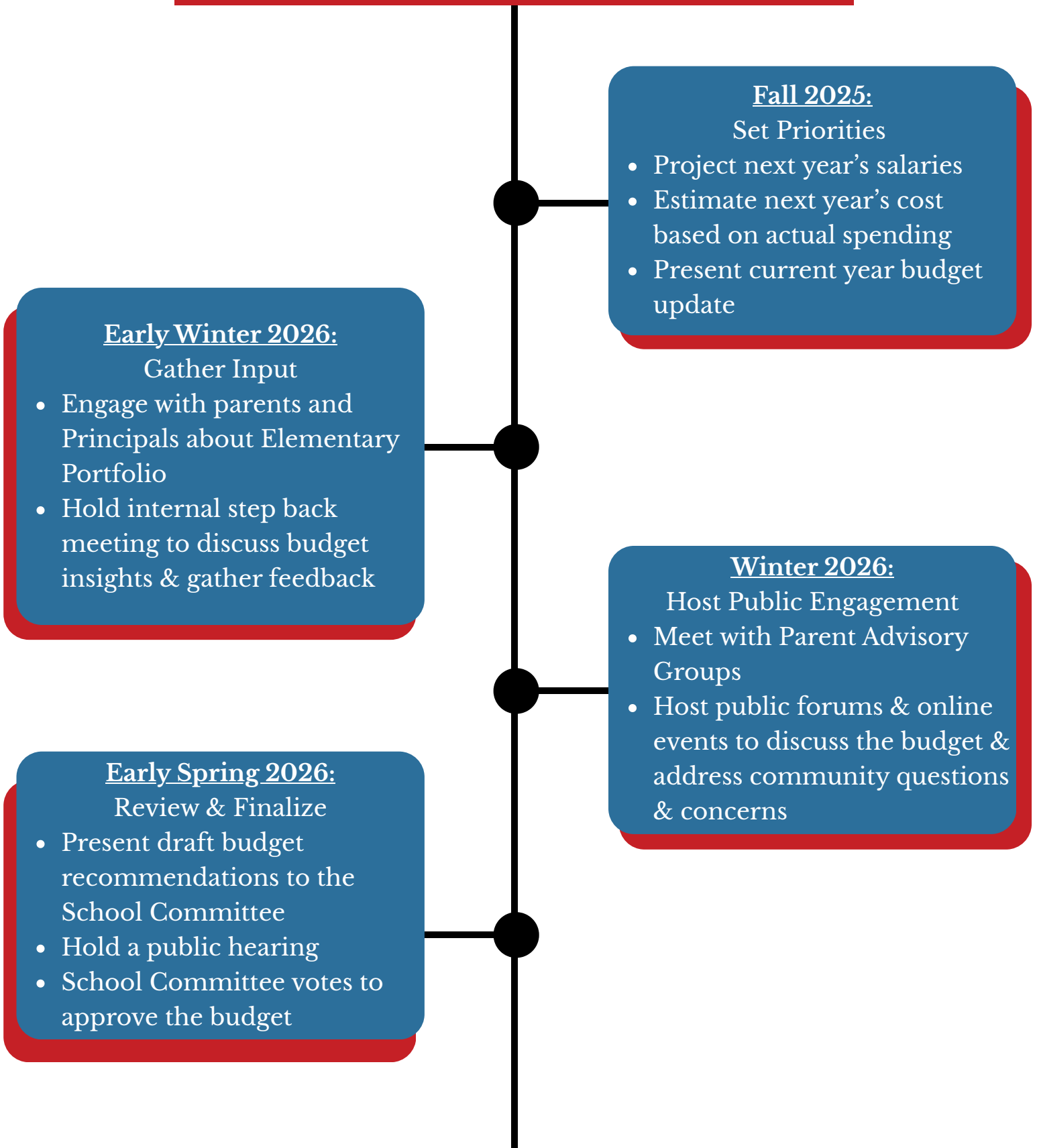


Continue to provide high demand programs before school, before school, afterschool, and in the summer. This includes Prek, Innovation Schools, dual language, middle school redesign, early college, CTE, and more.



Invest in programs and building upgrades in the Saltonstall and Bentley buildings.

Budget Process



Budgets Begin with Enrollment

Enrollment has grown



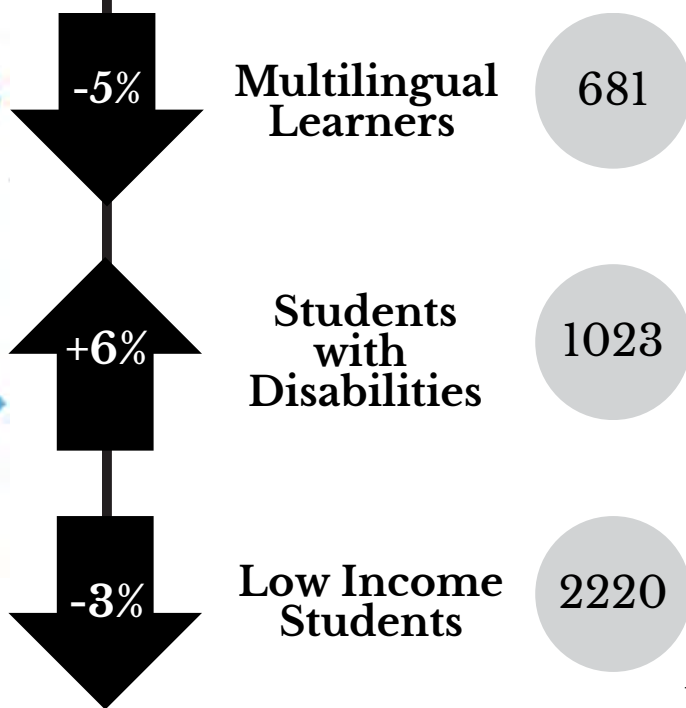

2025-2026
3889

2024-2025
3831

2023-2024
3811

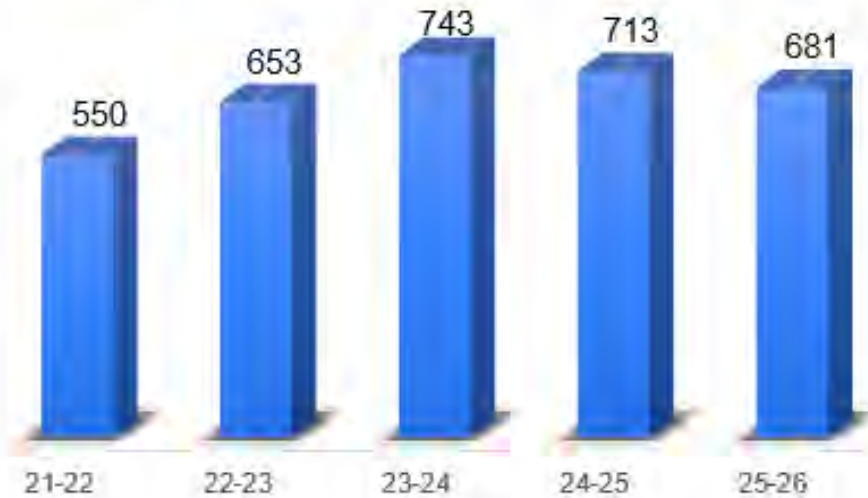
2022-2023
3709

Demographics have changed



Changes to Enrollment: ML students

ML Enrollment over time



In recent years, Salem’s Multilingual Learner population has grown significantly, increasing by 35% between FY22 & FY24. FY25 & FY26 enrollment levels have seen declines. While overall enrollment is still above the FY22 enrollment used as a baseline here, enrollment has declined by 9% since FY24's peak.

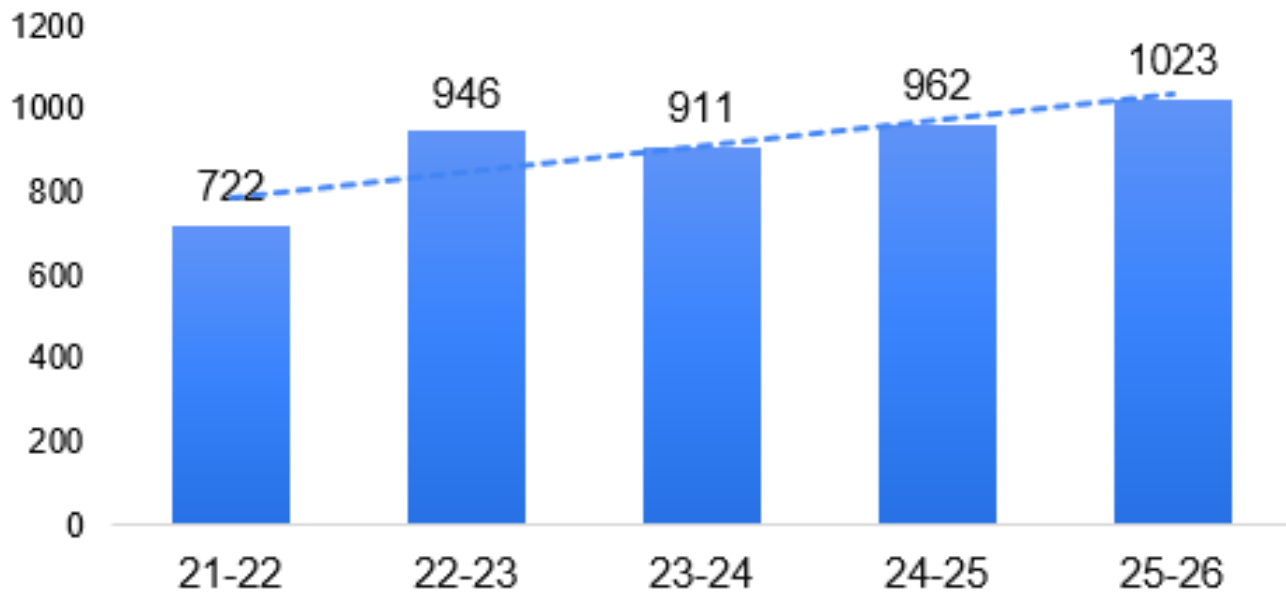
This budget includes reductions to ML staff to adjust to the reduced numbers of ML students while maintaining manageable caseloads. Three ML Coach positions will be eliminated; one of those positions is vacant and the two current coaches will become teachers. The fourth ML Coach will allocate their time to supporting the needs of the Bentley School and the Dual Language program at Collins Middle School

The merged school and Salem High School will each reduce ML positions by one staff person (to adjust to anticipated caseloads).

If the population grows, SPS will increase staff to meet student need.

Changes to Enrollment: Special Education Students

Special Education Enrollment over time



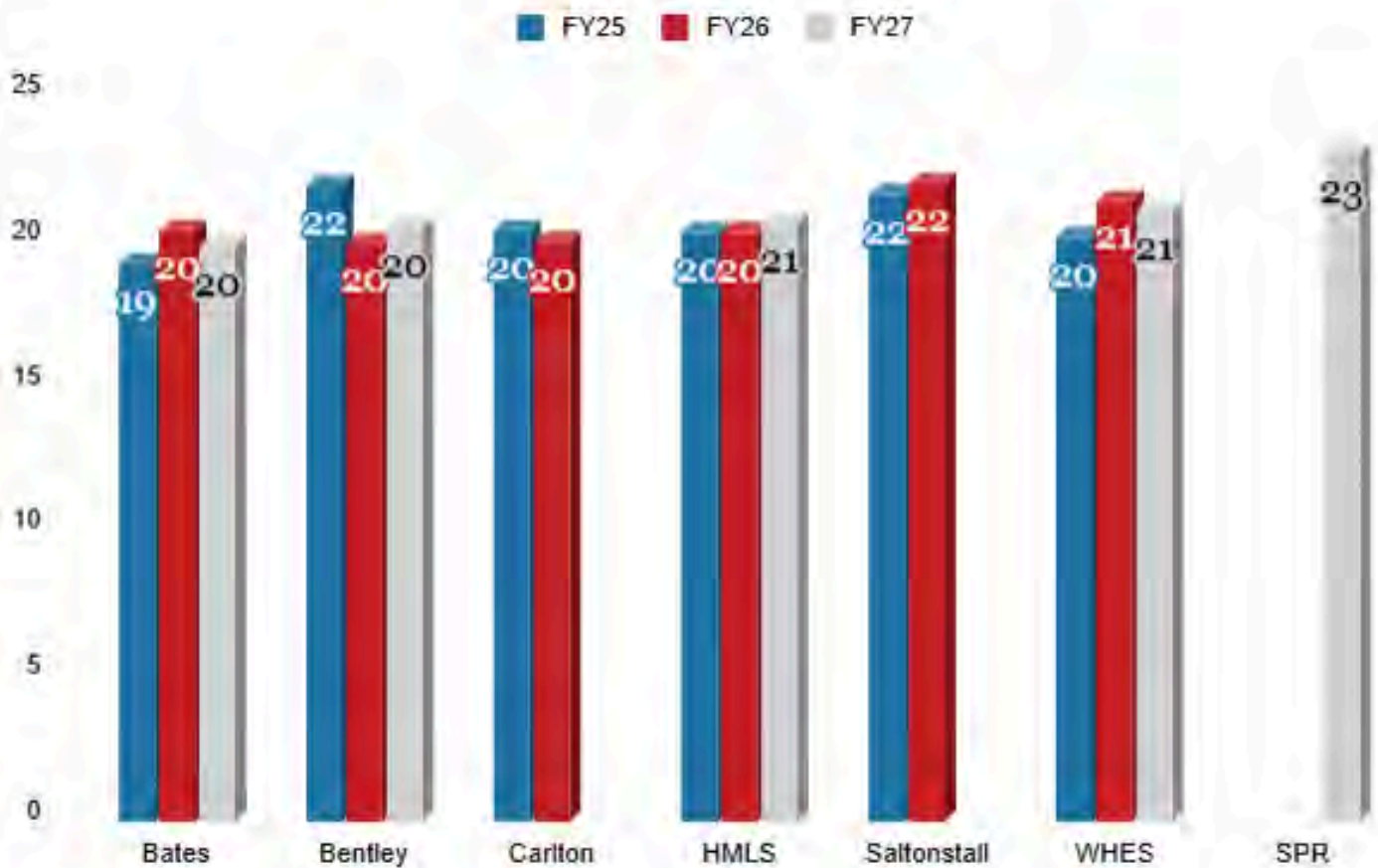
Salem's Special Education population is growing. Salem has opened a new classroom and added 7 one-to-one paraprofessionals to meet student needs in FY26. In FY27, Salem is modestly reducing the number of Special Education staff, primarily through cuts as a result of the merger.; 2.5 staff will be cut from the merged school. However, the Sarah Parker Remond school will have 3 inclusion special education teachers and 5 substantially separate classrooms with their own specialized staff.

Other Special Education reductions include the reduction of a vacant student nurse position, currently filled by a contract nurse (due to student need); the reduction of a Special Education clerk due to efficiencies within the IEP management software and improvements in internal workflow; and the elimination of a district-wide teacher position. A new Behavior Specialist position will be added.

More students move into Salem, or as student needs change, the district will add staff as needed.

The district is looking for ways to increase professional development for Special Educators and to provide substitute coverage in sub-separate classes.

Average Class Sizes: FY25, FY26, FY27



The chart above shows average class sizes in Salem's elementary schools. In FY25, average elementary class size ranges from 19-22 students per class. In FY27, average elementary class size will range from 20-23. Middle school classes will remain at an average size of 25.

Chapter 70

FY26 Chapter 70: \$31,038,303

\$32M
FY27 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 \$1,860,434 above last year's allocation. The state contributes roughly 39% of the foundation budget.

Local Funds:

The city's portion of the budget ("Target Local Contribution") is 61% of the foundation budget; making the City of Salem is the largest funder of the SPS budget. This year, the city is expected to contribute \$48,856,631. Salem's required contribution has increased steadily since 2019.

In addition to the funding reflected in this budget proposal, the city also funds capital projects and other costs for the Salem Public Schools, including Employee Health insurance. These costs are not reflected here.

Budget Milestones

Timeline

| | |
|------------|--|
| 10/01/2025 | October 1 enrollment established |
| 12/15/2025 | Elementary Reconfiguration vote to merge Carlton & Saltonstall |
| 01/27/2026 | Governor Healey's Budget released with FY27 Chapter 70 |
| 02/02/2026 | 1 st School Committee Finance Subcommittee meeting |
| 02/11/2026 | Online Budget Forum |
| 02/25/2026 | Preliminary conversation with City Finance & Mayor Pangallo to discuss budget increase |
| 02/26/2026 | Online Staff Budget Forum |
| 03/02/2026 | In Person Budget Forum |
| 04/06/2026 | FY26 Draft preliminary budget presented to the School Committee |
| 04/13/2026 | Budget Hearing & Incorporate (as needed/as possible) public comment |
| 04/27/2026 | School Committee votes on the FY27 Budget |
| 04/29/2026 | Recommended Budget is sent to City Hall |
| 05/27/2026 | Present Budget to the City Council |

Community Engagement

In addition to the public forums, SPS leadership hosted or joined engagement events to hear from stakeholders. Approximately 65 participants joined one or more of these events.

| | |
|------------|---|
| 01/13/2026 | Principals & Department Heads meeting |
| 01/29/2026 | English Learners Parent Advisory Committee |
| 02/05/2026 | Principals & Department Heads meeting |
| 02/24/2026 | Parent Advisory Group |
| 03/02/2026 | Student Advisory Group |
| 03/04/2026 | Special Education Parent Advisory Group |
| 03/05/2026 | Teacher Advisory Board |
| 03/19/2026 | Final Principals & Department Heads meeting |

Additional outreach included:
Discussion with STU, AFSCME, and SAA
Finance Subcommittee meetings
Executive team meetings
Emails received at spsbudget@salemk12.org

Stakeholder Input: Themes & Questions

Feedback we've heard



- Concerns about class size & staff in:
 - Elementary & Middle Schools
 - Special Education



- Concerns about losing student facing positions



- Concerns about availability of substitute coverage (especially for paraprofessionals in Special Education)



- Concerns about non personnel spending:
 - Technology (TVs, software, subscriptions & screen time)



- Concerns about funds that are allocated outside of schools & what those fund

Detailed Questions and District responses are included
in Appendix A

Stakeholder Input: Themes & Questions

What is driving the need for repeated cuts?

- This is the third year in a row with position reductions: why are we still in need of cutting/merging a school?
- How will we protect Special Education costs and programming for high needs students?

What kind of long term financial planning is SPS doing?

- How will you protect class sizes and student facing positions?
- Will there be more school closures?
- Are you planning for expenses that are 5 years out?
- What is driving the decline in low income students?

What cost saving measures have you tried to reduce expenses in utilities & technology?

- Has the district looked for ways to reduce heating and cooling costs?
- Has the district taken steps to “green” our energy consumption (consider solar for the new building)?
- How does the district review technology & software subscriptions to save money and reduce screen time for students?

Detailed Questions and District responses are included in
Appendix A

Section 3: The FY27 Budget



FY27: At a Glance

The FY27 appropriation for the Salem Public Schools is \$81,755,368.00 a 4.6% increase above FY26.

\$64,053,930.83
Personnel

78%

Personnel includes staff & stipends. It is 78% of the budget.

Personnel will increase 6% over FY26. 31.8 positions will be reduced; 4 positions will be added in addition to the 13 positions added in FY26 during the year.

\$17,701,437.17
Non Personnel

22%

Non personnel includes: transportation, utilities, tuition, as well as all instructional supplies and anything that is not compensation.

Non Personnel will be 1% less than in FY26.

Cost Drivers: Overview

☑ Personnel costs have risen by 6% over last year, totaling \$64,053,930.83. Personnel is 78% of this budget proposal.

☑ Regular day transportation costs will be \$1,567,400; this includes the contractual increase for 12 buses and a daily late bus. This is a 17% increase, which is less than had been projected.

☑ Homeless transportation is budgeted at \$1,200,000, an increase of 3% (\$35,000) above FY26's costs. This modest growth is attributable to a 23% decline in number of families experiencing homelessness when compared to this time last year. However, the FY27 budget represents an increase of 42% above FY24.

☑ Electricity costs will increase by 5% & natural gas is will increase by 8%. Overall, our utilities are expected to be \$2,344,619.60, which is an increase of \$128,679.60 and an overall increase of 6%.

☑ Tuition for students going out of district (before Circuit Breaker) will total \$7,134,184.07, \$354,570.46 (5%) more than actual spending in FY26, even as the number of students going out of the district is projected to remain steady at 58 students in out of district placements.

☑ Insurance: Property & casualty insurance and workers comp will increase from \$879,150 to an estimated \$940,690, a 7% increase over FY26.

FY27: Revenue

**Ch. 70:
\$32,898,737**



**Local
Contribution:
\$48,856,631**



**Recurring
Revenue:
\$4,568,000**



**Other Offsets:
\$692,000**

Chapter 70 is the state's aid to public elementary and secondary schools. It's designed to ensure that every student in Massachusetts receives a quality education, regardless of how much their local community can afford in taxes.

The Local Contribution is the portion of the school budget that comes directly from City of Salem's local resources.

What is the Recurring Revenue?

- Special Education Circuit Breaker Reimbursement (\$3.8M)
- School Choice (\$768K)

What are the offsets?

- PrePayment of Special Education Tuition (\$500K)
- Revolving Funds (\$192,000 applied to Personnel)
- Maximizing grant revenue

FY27: Reductions

Reductions from
the Merged School



Reductions in
Special Education



Reductions at the
High School



Districtwide &
Central Reductions



Offsets to Grants



Total Reductions
to Personnel &
NonPersonnel

19 Positions & Non Personnel Reductions
\$1,708,469.46

In addition to the position reductions at the merged school (2.5 in Special Education), there are:
1 vacant districtwide student nurse,
1 Central Office clerk,
1 districtwide teacher whose role is being converted into a Behavior Specialist.

High school reductions include:
1 ML teacher and 1 Biology

Districtwide & Central reductions include:
3 Family Engagement Facilitators
3 ML Coaches
.4 Dean of Innovation
1 Director of Student Supports, 6-12

1 teacher at the Sarah Parker Remond
1 ML coach
Adding a Transitional K teacher & paraprofessional
3.6 teachers at Salem High School

\$4,046,963.85

Position Reductions

| Positions | school | district | central | total |
|-------------------------|-------------|----------|------------|-------|
| total | 21.4 | 8 | 2.4 | 31.8 |
| % of total, by location | 67% | 25% | 8% | 100% |
| vacant | 1 | 2 | 1 | 4 |
| likely staying | 9.4 | 5 | 1.4 | 15.8 |
| unknown | 11 | 1 | 0 | 12 |

| | | | | |
|-----------------------|------------|----------|------------|-------------|
| New Positions | | | | |
| budgeted for FY27 | 4 | 0 | 0 | 4 |
| New Positions added | | | | |
| in FY26 | 14 | | | |
| Net Reductions | 3.4 | 8 | 2.4 | 13.8 |

Schools: 21.4 reductions
 19 of those (60%) are a result of the merger between Carlton & Saltonstall.
 School staff make up 86% of the total SPS staff.

Districtwide: 8 positions (25%)
 (positions budgeted to 2+ locations)
 3 Family Engagement Facilitator
 3 ML Coaches
 1 student nurse
 1 Special Education teacher
 Districtwide Staff make up 8% of the total SPS staff

Central Office: 2.4 positions (8%)
 Central Office staff make up 6% of the overall SPS staff.

Merger Reductions

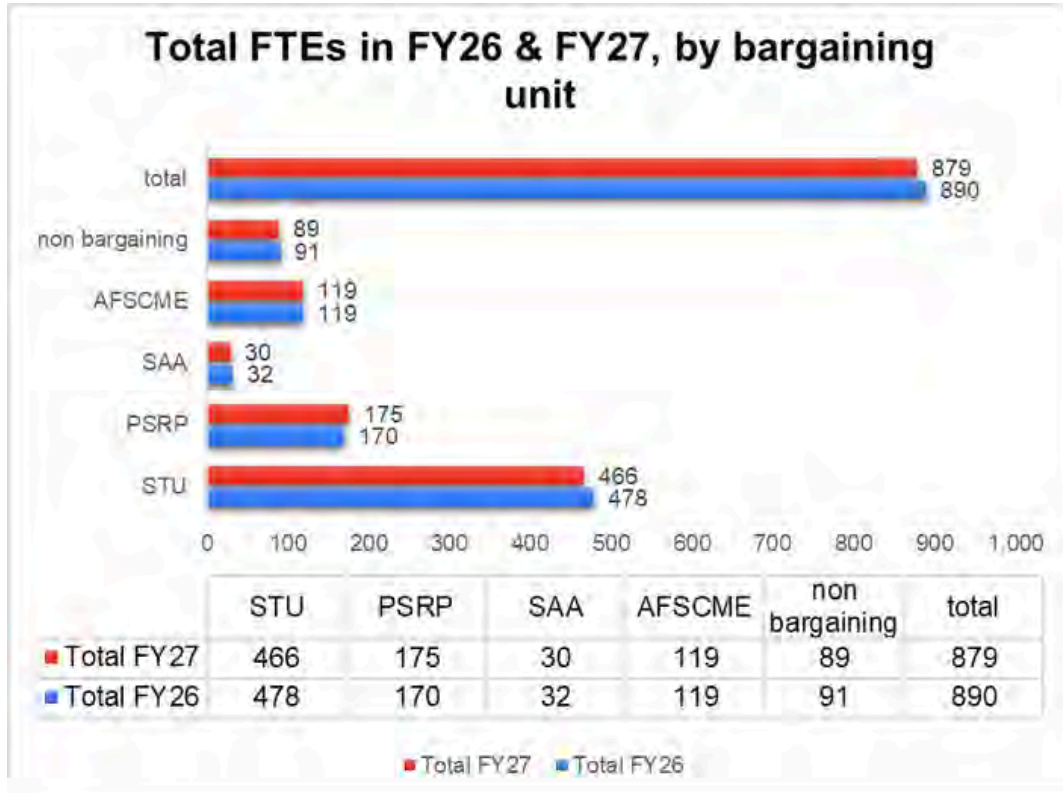
Schools: 19 reductions from the merger between
Carlton & Saltonstall

- 1 Building substitute
- 3 Classroom teachers
- 2.5 Paraprofessionals
 - .5 Instructional para
 - 1 Special Education para
 - 1 Library para
- 1 Multilingual teacher
- 1 Physical Education teacher
- 1 Special Education teacher
- .5 Special Education Reading Specialist
- 1 Nurse
- 1 Student Success Specialist
- 1 City Connects Coordinator
- 1 Clerk
- 1 Custodian
- 2 Assistant Principals
- 1 Art/Intervention teacher
- 1 Literacy Coach

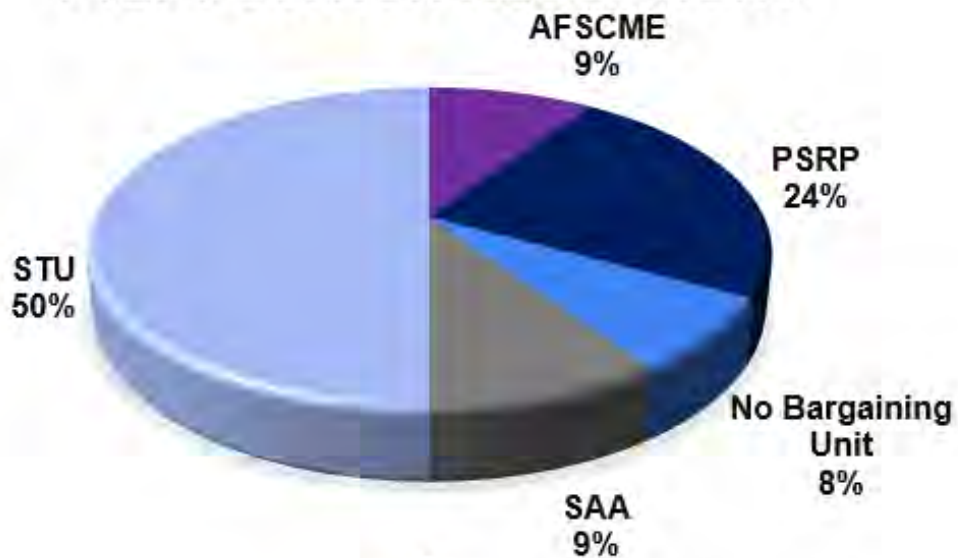
Notes:

- Additional positions: 2 additional math interventionist positions & the newly created Associate Principal role
- Sarah Parker Remond will have 3 inclusion special education teachers and 5 substantially separate classrooms with their own specialized staff.

FTEs & Reductions By Bargaining Unit



FY27 POSITION REDUCTIONS

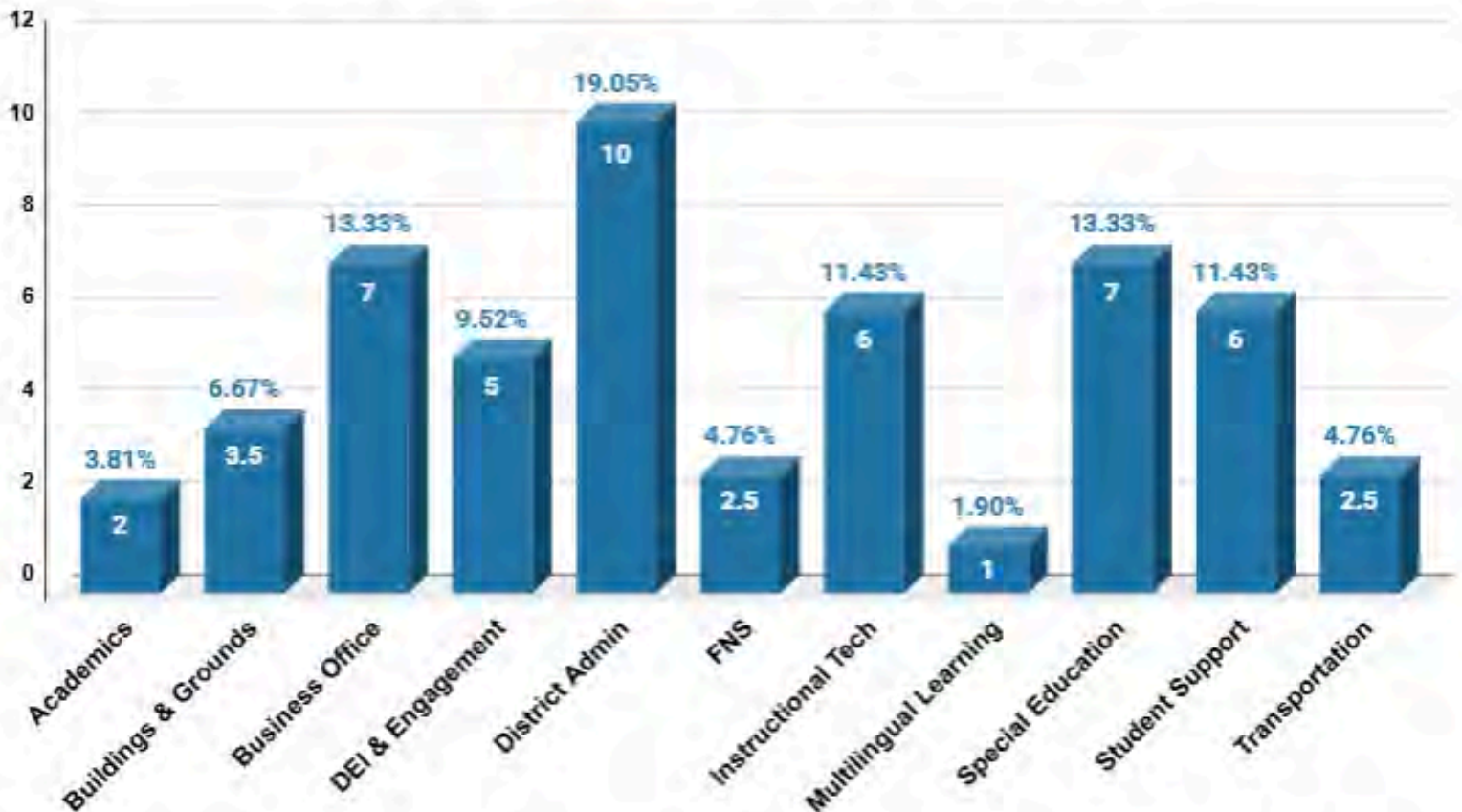


About the Central Office

Central Office positions are defined here as those that exist to support schools & whose staff are either administrative or non-student facing. There are 52.5 staff members classified as Central Office, 43.59 of whom are budgeted to the General Fund. Central Office staff represent 6% of the staff of the Salem Public Schools.

Districtwide staff, staff who are budgeted centrally but 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, Family Engagement Facilitators) are not included in the number of Central Office staff. In FY26 there are 72.2 Districtwide Staff. Districtwide staff are 8% of the overall SPS staff.

Number & Percent of Central Office Staff, By Department



FY26 & FY27: Comparison

Budget

\$78,173,061
+4.8% over FY25

\$81,755,368.00
+4.6% over FY26

Personnel

\$60,462,704.36
76% of the budget
3% over FY25

\$64,053,930.83
78% of the budget
+6% over FY26

Non Personnel

\$18,615,959
24% of the budget

\$17,701,437.17
22% of the budget

Position Changes

Position Reductions
57 reductions

6 new unbudgeted
positions added in FY25

8 Swapped positions for 5
new positions

Position Reductions
31.8 reductions

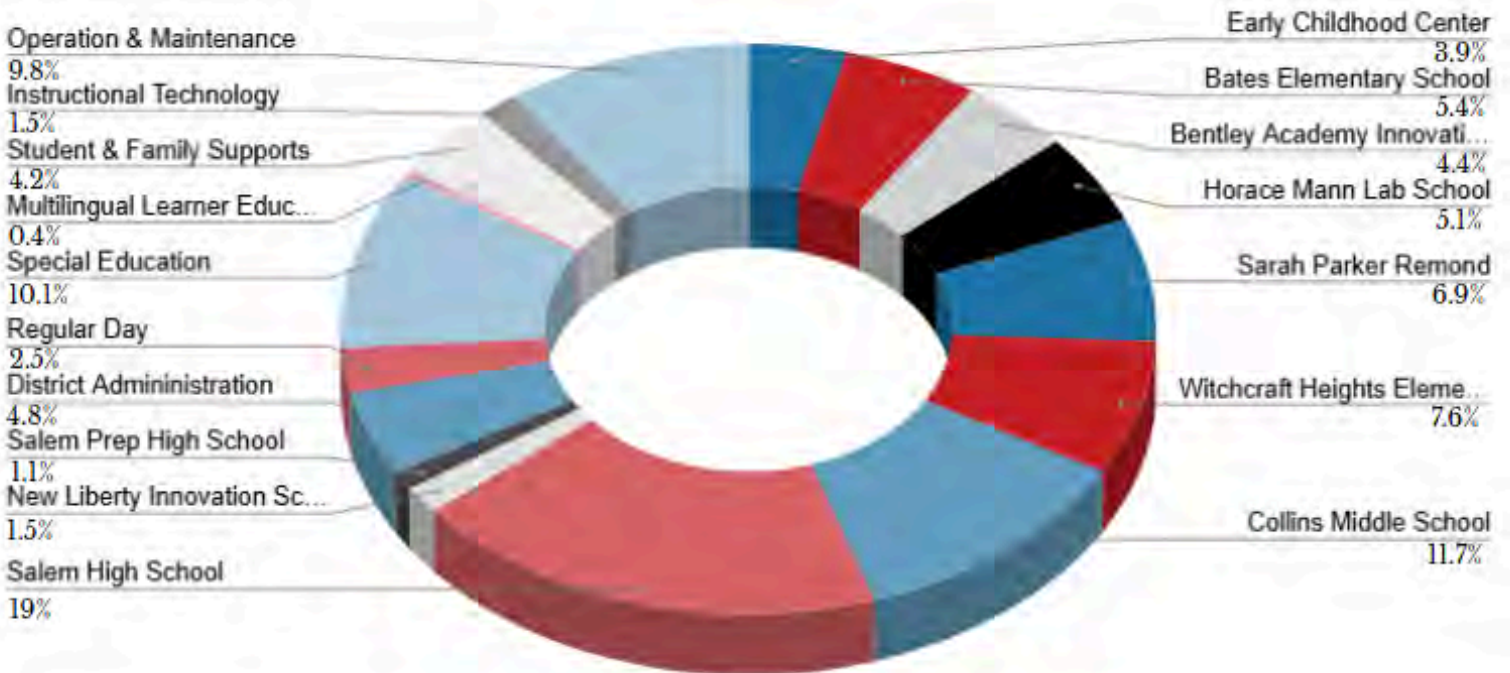
4 positions added to the
general fund

13 new/unbudgeted
positions added in FY26 &
sustained in the FY27
budget

FY27 Recommended Budget

| Cost Center | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 | | % Change |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|-----------|
| | | | | RECOMMENDED | \$ Change | |
| Early Childhood Center | \$ 2,165,991.79 | \$ 2,418,268.17 | \$ 2,665,862.04 | \$ 3,170,510.72 | \$ 504,648.68 | |
| Bates Elementary School | \$ 3,484,388.02 | \$ 3,870,786.92 | \$ 4,033,928.93 | \$ 4,376,285.28 | \$ 342,356.35 | |
| Bentley Academy Innovation Sch | \$ 3,457,915.44 | \$ 3,478,794.81 | \$ 3,444,006.72 | \$ 3,580,942.06 | \$ 136,935.34 | |
| Carlton Innovation School | \$ 3,066,789.51 | \$ 3,339,351.00 | \$ 3,506,855.20 | \$ - | \$ (3,506,855.20) | |
| Horace Mann Lab School | \$ 3,022,107.74 | \$ 3,310,070.19 | \$ 3,523,662.13 | \$ 4,175,120.12 | \$ 651,457.99 | |
| Saltonstall School | \$ 4,409,181.62 | \$ 4,671,774.53 | \$ 4,002,761.93 | \$ - | \$ (4,002,761.93) | |
| Sarah Parker Remond | \$ - | \$ - | \$ - | \$ 5,680,104.12 | \$ 5,680,104.12 | |
| Witchcraft Heights Elementary Sc | \$ 5,071,783.52 | \$ 5,223,785.16 | \$ 5,430,766.45 | \$ 6,250,385.64 | \$ 819,619.19 | |
| Collins Middle School | \$ 7,169,475.93 | \$ 7,341,763.66 | \$ 8,248,121.71 | \$ 9,557,211.78 | \$ 1,309,090.07 | |
| Salem High School | \$ 13,468,454.38 | \$ 14,103,942.09 | \$ 14,491,955.47 | \$ 15,550,335.91 | \$ 1,058,380.44 | |
| New Liberty Innovation School | \$ 1,297,665.49 | \$ 1,377,369.08 | \$ 1,467,621.86 | \$ 1,236,872.30 | \$ (230,749.56) | |
| Salem Prep High School | \$ 876,420.55 | \$ 675,193.98 | \$ 722,407.97 | \$ 879,300.62 | \$ 156,892.65 | |
| District Administration | \$ 3,397,193.74 | \$ 3,935,242.00 | \$ 3,269,581.25 | \$ 3,907,989.63 | \$ 638,408.38 | |
| Regular Day | \$ 2,193,716.46 | \$ 2,088,471.45 | \$ 1,741,532.76 | \$ 2,084,396.21 | \$ 342,863.45 | |
| Special Education | \$ 6,110,045.19 | \$ 6,708,585.16 | \$ 8,765,694.33 | \$ 8,226,936.07 | \$ (538,758.26) | |
| Multilingual Learner Education | \$ 663,619.95 | \$ 616,630.03 | \$ 700,380.79 | \$ 348,178.58 | \$ (352,202.21) | |
| Student & Family Supports | \$ 2,720,989.21 | \$ 2,581,576.49 | \$ 3,108,519.13 | \$ 3,442,609.92 | \$ 334,090.79 | |
| Instructional Technology | \$ 1,288,638.48 | \$ 1,310,396.07 | \$ 1,381,807.99 | \$ 1,259,522.81 | \$ (122,285.18) | |
| Operation & Maintenance | \$ 6,489,741.94 | \$ 7,108,367.61 | \$ 7,667,594.34 | \$ 8,028,666.23 | \$ 361,071.89 | |
| | \$ 70,354,118.96 | \$ 74,160,368.40 | \$ 78,173,061.00 | \$ 81,755,368.00 | \$ 3,582,307.00 | 5% |

FY2027 RECOMMENDED BUDGET BY COST CENTER

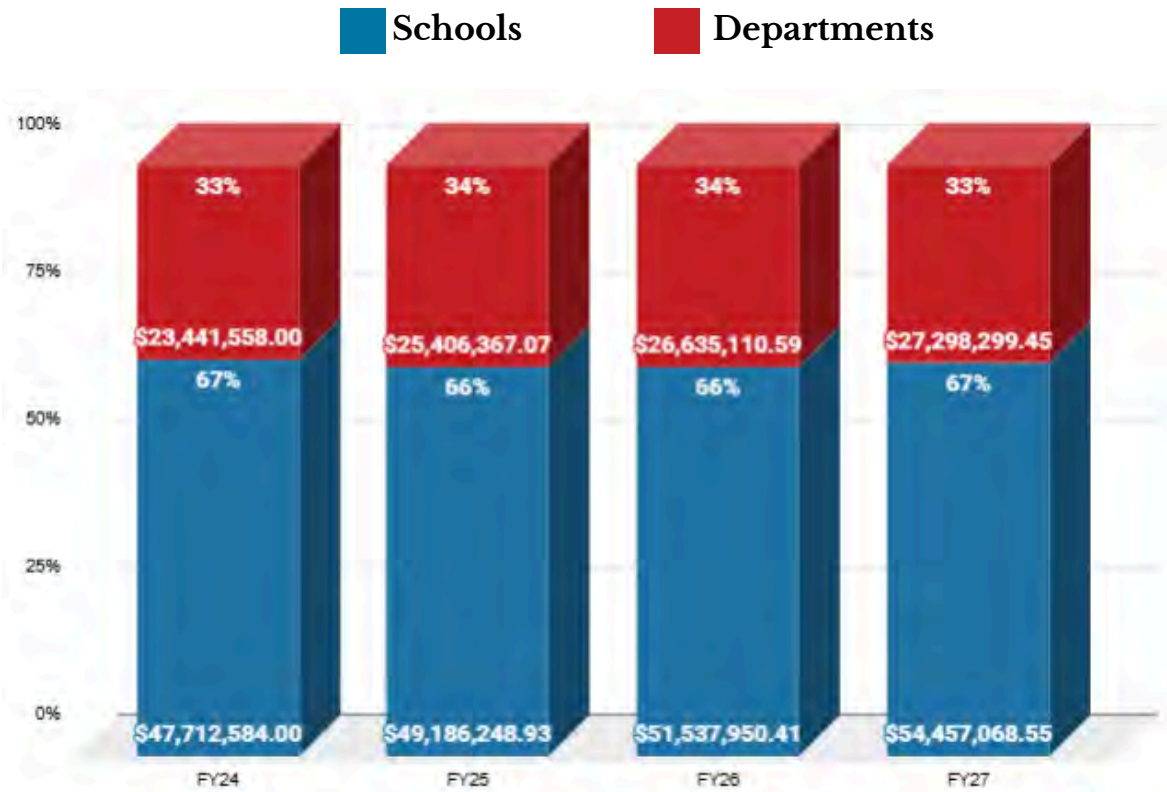


Cost Center as a % of the Budget

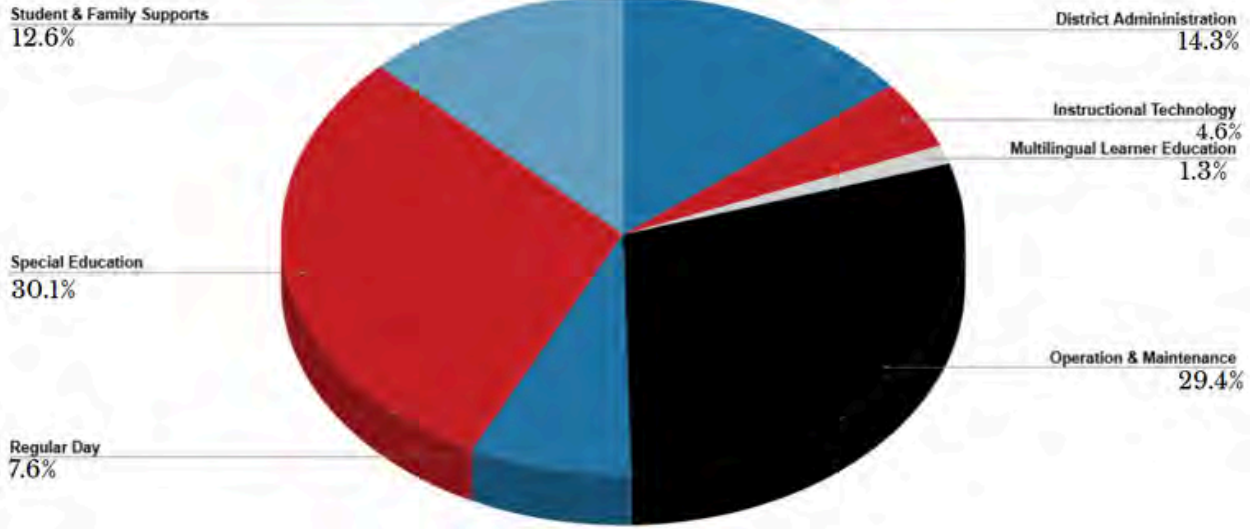
| COST CENTER | % OF FY26 BUDGET | % OF FY27 BUDGET |
|--------------------------------------|------------------|------------------|
| Early Childhood Center | 3.0% | 3.9% |
| Bates Elementary School | 5.0% | 5.4% |
| Bentley Academy Innovation School | 5.0% | 4.4% |
| Carlton Innovation School | 4.0% | 0.0% |
| Horace Mann Lab School | 4.0% | 5.1% |
| Sarah Parker Remond | 0.0% | 6.9% |
| Witchcraft Heights Elementary School | 7.0% | 7.6% |
| Collins Middle School | 10.0% | 11.7% |
| Salem High School | 19.0% | 19.0% |
| Saltonstall School | 6.0% | 0.0% |
| New Liberty Innovation School | 2.0% | 1.5% |
| Salem Prep High School | 1.0% | 1.1% |
| District Administration | 5.0% | 4.8% |
| Regular Day | 3.0% | 2.5% |
| Special Education | 10.0% | 10.1% |
| Multilingual Learner Education | 1.0% | 0.4% |
| Student & Family Supports | 3.0% | 4.2% |
| Instructional Technology | 2.0% | 1.5% |
| Operation & Maintenance | 10.0% | 9.8% |
| | 100.0% | 100.0% |

Salem's Budget is organized into 18 Cost Centers. The largest is Salem High School (19%) followed by Special Education (10.1%) and Collins Middle School (11.7%).

Districtwide Supports



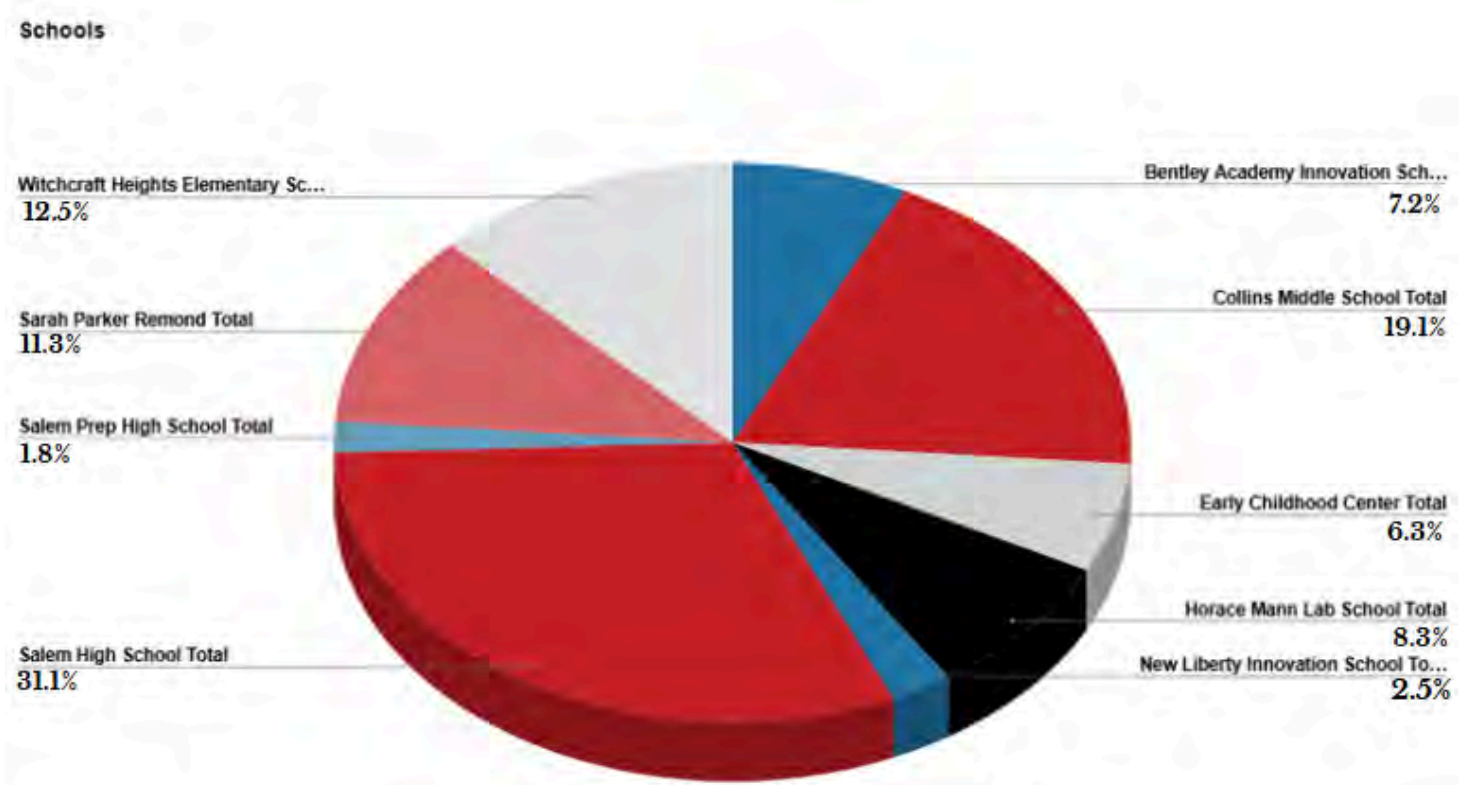
34% of the Budget



Schools

67% of the FY27 budget is budgeted directly to schools. This is slightly higher than in recent years in which 66% of the budget was allocated to the 11 school budgets.

The largest school budget is Salem High School, followed by the Collins Middle School and Witchcraft. The newly merged Sarah Parker Remond school is the next largest school budget.



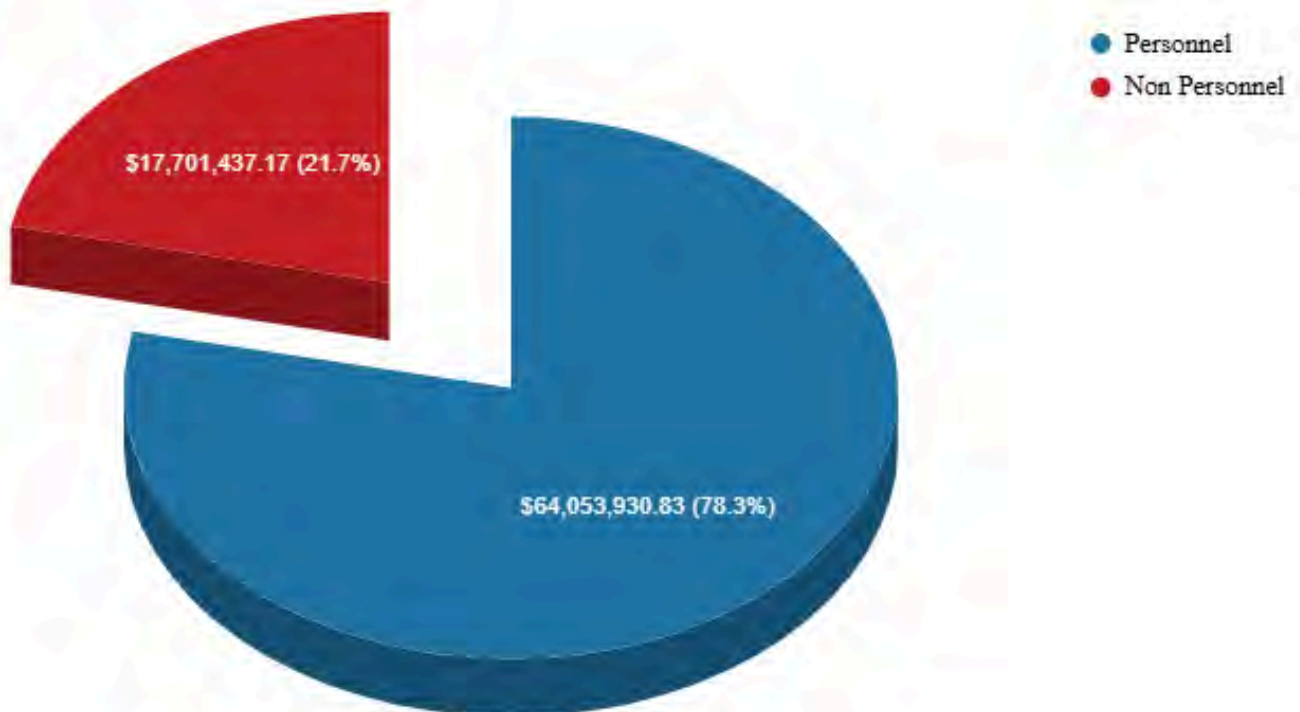
FY27 Expense & Personnel

| Expense/Payroll | | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 | | % Change |
|--------------------|-----------|----------------------|-------------------------|-------------------------|-------------------------|------------------------|-----------|
| | | | | | RECOMMENDED | \$ Change | |
| Expense | \$ | 14,805,974.94 | \$ 15,182,394.73 | \$ 17,915,959.00 | \$ 17,701,437.17 | \$ (214,521.83) | -1% |
| Personnel | \$ | 55,548,144.02 | \$ 58,977,973.67 | \$ 60,257,102.00 | \$ 64,053,930.83 | \$ 3,796,828.83 | 6% |
| Grand Total | \$ | 70,354,118.96 | \$ 74,160,368.40 | \$ 78,173,061.00 | \$ 81,755,368.00 | \$ 3,582,307.00 | 5% |

FY27 Expense & Personnel

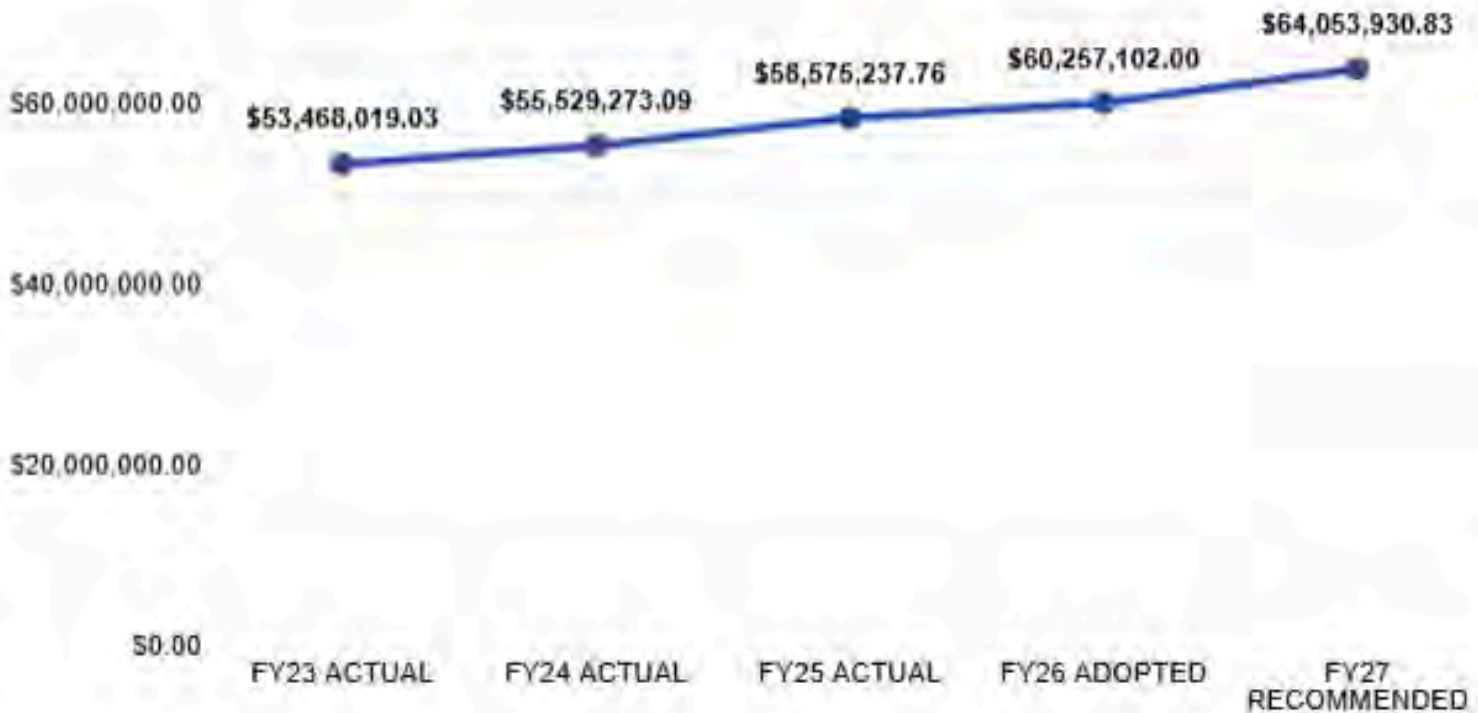
Personnel is the largest part of the SPS budget, typically between 76-80% of the budget. This year Personnel costs represent 78% of the budget.

Non personnel is 22%.



FY27 Recommended Personnel Budget

| Cost Center | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 | | % Change |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|-----------|
| | | | | RECOMMENDED | \$ Change | |
| Early Childhood Center | \$ 2,151,267.85 | \$ 2,403,446.68 | \$ 2,625,055.04 | \$ 3,128,887.58 | \$ 503,832.54 | |
| Bates Elementary School | \$ 3,443,418.19 | \$ 3,843,946.33 | \$ 4,002,428.93 | \$ 4,322,895.28 | \$ 320,466.35 | |
| Bentley Academy Innovation Schoi | \$ 3,384,404.41 | \$ 3,422,452.68 | \$ 3,370,876.72 | \$ 3,510,062.06 | \$ 139,185.34 | |
| Carlton Innovation School | \$ 3,022,114.12 | \$ 3,296,694.20 | \$ 3,460,155.20 | \$ - | \$ (3,460,155.20) | |
| Horace Mann Lab School | \$ 2,987,717.51 | \$ 3,287,268.25 | \$ 3,489,532.13 | \$ 4,131,115.12 | \$ 641,582.99 | |
| Saltonstall School | \$ 4,344,702.11 | \$ 4,631,862.38 | \$ 3,967,761.93 | \$ - | \$ (3,967,761.93) | |
| Sarah Parker Remond | \$ - | \$ - | \$ - | \$ 5,610,800.12 | \$ 5,610,800.12 | |
| Witchcraft Heights Elementary Sch | \$ 5,039,953.41 | \$ 5,195,014.45 | \$ 5,394,666.45 | \$ 6,193,740.64 | \$ 799,074.19 | |
| Collins Middle School | \$ 7,007,110.64 | \$ 7,278,904.93 | \$ 8,132,521.71 | \$ 9,439,299.78 | \$ 1,306,778.07 | |
| Salem High School | \$ 12,634,702.01 | \$ 13,198,541.11 | \$ 13,519,630.47 | \$ 14,474,044.41 | \$ 954,413.94 | |
| New Liberty Innovation School | \$ 1,003,721.16 | \$ 1,101,129.76 | \$ 1,190,781.86 | \$ 1,166,900.30 | \$ (23,881.56) | |
| Salem Prep High School | \$ 730,744.33 | \$ 531,766.71 | \$ 580,247.97 | \$ 859,512.62 | \$ 279,264.65 | |
| District Administration | \$ 2,009,840.69 | \$ 2,528,088.77 | \$ 1,841,331.25 | \$ 2,345,917.13 | \$ 504,585.88 | |
| Regular Day | \$ 1,561,302.52 | \$ 1,489,668.71 | \$ 1,166,947.76 | \$ 1,500,319.51 | \$ 333,371.75 | |
| Special Education | \$ 1,118,468.72 | \$ 1,450,285.34 | \$ 1,789,751.33 | \$ 1,799,908.33 | \$ 10,157.00 | |
| Multilingual Learner Education | \$ 565,565.88 | \$ 535,988.60 | \$ 585,986.79 | \$ 231,496.70 | \$ (354,490.09) | |
| Student & Family Supports | \$ 1,257,733.11 | \$ 1,204,833.56 | \$ 1,324,965.13 | \$ 1,579,862.86 | \$ 254,897.73 | |
| Instructional Technology | \$ 835,001.44 | \$ 897,462.48 | \$ 861,807.99 | \$ 890,122.81 | \$ 28,314.82 | |
| Operation & Maintenance | \$ 2,450,375.92 | \$ 2,680,618.73 | \$ 2,952,653.34 | \$ 2,789,045.58 | \$ (163,607.76) | |
| | \$ 55,548,144.02 | \$ 58,977,973.67 | \$ 60,257,102.00 | \$ 63,973,930.83 | \$ 3,716,828.83 | 6% |

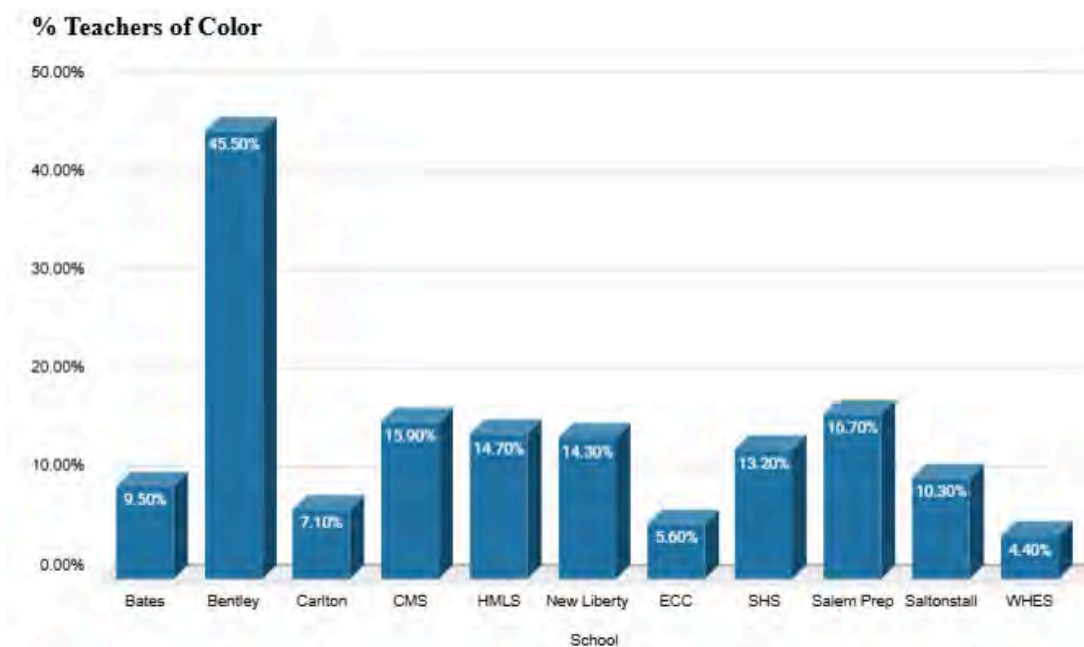


Spotlight: Staff Diversity

Salem Public Schools’ prioritizes the recruitment and retention of a diverse and skilled staff. We know that students respond positively to educators who share their backgrounds, the Strategic Plan includes a target to “*Increase the percentage of educators and staff who represent the racial, ethnic and linguistic diversity of students to 20% for teachers and to 25% for all staff.*”

As of spring 2026, 26% of Salem staff identify as people of color, up from 14% in 2022. For teachers, this rate increased from almost 10% in 2022 to almost 14%. Retention rates (how often staff stay with Salem) for teachers, paraprofessionals, and other staff of color also have dramatically improved, sitting at over 80% for all groups from last year into this year, up from between 50% and 55% a few years ago. While these gains are important, rates vary across schools and there is still much to be done.

Salem will continue to invest further in systematically growing the pipeline of skilled teachers – including teachers of color – for the future. Some of these efforts are not visible in this budget because they are funded by grants. Two such grants supported by the Massachusetts Department of Elementary and Secondary Education in particular are instrumental: The Registered Teacher Apprenticeship Program (RTAP) supports some of our current paraprofessionals to work in our schools while they train for teacher licensure. The Transforming Diverse Educator Pathways (TDEP) grant funds recruitment work, including internationally.



FY27 Recommended Non Personnel Budget

| Cost Center | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 | | % Change |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------|
| | | | | RECOMMENDED | \$ Change | |
| Early Childhood Center | \$ 14,723.94 | \$ 14,821.49 | \$ 40,807.00 | \$ 41,623.14 | \$ 816.14 | |
| Bates Elementary School | \$ 40,969.83 | \$ 26,840.59 | \$ 31,500.00 | \$ 53,390.00 | \$ 21,890.00 | |
| Bentley Academy Innovation Schoo | \$ 73,511.03 | \$ 56,342.13 | \$ 73,130.00 | \$ 70,880.00 | \$ (2,250.00) | |
| Carlton Innovation School | \$ 44,675.39 | \$ 42,656.80 | \$ 46,700.00 | \$ - | \$ (46,700.00) | |
| Horace Mann Lab School | \$ 34,390.23 | \$ 22,801.94 | \$ 34,130.00 | \$ 44,005.00 | \$ 9,875.00 | |
| Saltonstall School | \$ 64,479.51 | \$ 39,912.15 | \$ 35,000.00 | \$ - | \$ (35,000.00) | |
| Sarah Parker Remond | \$ - | \$ - | \$ - | \$ 69,304.00 | \$ 69,304.00 | |
| Witchcraft Heights Elementary Sch | \$ 31,830.11 | \$ 28,770.71 | \$ 36,100.00 | \$ 56,645.00 | \$ 20,545.00 | |
| Collins Middle School | \$ 162,365.29 | \$ 62,858.73 | \$ 115,600.00 | \$ 117,912.00 | \$ 2,312.00 | |
| Salem High School | \$ 833,752.37 | \$ 905,400.98 | \$ 972,325.00 | \$ 1,076,291.50 | \$ 103,966.50 | |
| New Liberty Innovation School | \$ 293,944.33 | \$ 276,239.32 | \$ 276,840.00 | \$ 69,972.00 | \$ (206,868.00) | |
| Salem Prep High School | \$ 145,676.22 | \$ 143,427.27 | \$ 142,160.00 | \$ 19,788.00 | \$ (122,372.00) | |
| District Administration | \$ 1,387,353.05 | \$ 1,407,153.23 | \$ 1,428,250.00 | \$ 1,562,072.50 | \$ 133,822.50 | |
| Regular Day | \$ 632,413.94 | \$ 598,802.74 | \$ 574,585.00 | \$ 584,076.70 | \$ 9,491.70 | |
| Special Education | \$ 4,991,576.47 | \$ 5,258,299.82 | \$ 6,975,943.00 | \$ 6,427,027.74 | \$ (548,915.26) | |
| Multilingual Learner Education | \$ 98,054.07 | \$ 80,641.43 | \$ 114,394.00 | \$ 116,681.88 | \$ 2,287.88 | |
| Student & Family Supports | \$ 1,463,256.10 | \$ 1,376,742.93 | \$ 1,783,554.00 | \$ 1,862,747.06 | \$ 79,193.06 | |
| Instructional Technology | \$ 453,637.04 | \$ 412,933.59 | \$ 520,000.00 | \$ 369,400.00 | \$ (150,600.00) | |
| Operation & Maintenance | \$ 4,039,366.02 | \$ 4,427,748.88 | \$ 4,714,941.00 | \$ 5,239,620.65 | \$ 524,679.65 | |
| | \$ 14,805,974.94 | \$ 15,182,394.73 | \$ 17,915,959.00 | \$ 17,781,437.17 | \$ (134,521.83) | -1% |



Section 4:

FY27 Recommended Budget by Cost Center



Academics (Regular Day)

Includes Teaching & Learning, & Districtwide Programs
(including Music)

FY26 Highlight

The Academics Department empowers schools by providing high-quality instructional materials, enriched learning experiences, and targeted professional development that ensure every student has the tools to thrive.

FY27 Budget

| | | | FY2027 | | | |
|---------------------------|-----------------|-----------------|-----------------|-----------------|---------------|----------|
| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | RECOMMENDED | \$ Change | % Change |
| Expense | \$ 632,413.94 | \$ 598,802.74 | \$ 574,585.00 | \$ 584,076.70 | \$ 9,491.70 | 2% |
| Contracted Services | \$ 72,004.34 | \$ 77,832.68 | \$ 8,000.00 | \$ 8,160.00 | \$ 160.00 | |
| Dues And Sub | \$ 5,106.60 | \$ 7,373.20 | \$ 3,625.00 | \$ 3,697.50 | \$ 72.50 | |
| Educational | \$ 32,386.12 | \$ 23,652.52 | \$ 30,000.00 | \$ 30,600.00 | \$ 600.00 | |
| Educational Training | \$ 14,289.25 | \$ 14,539.10 | \$ 20,000.00 | \$ 20,400.00 | \$ 400.00 | |
| In State Travel/Meetings | \$ 1,246.41 | \$ 2,146.80 | \$ 3,460.00 | \$ 3,529.20 | \$ 69.20 | |
| Instructional Supplies | \$ 466,281.11 | \$ 398,202.95 | \$ 385,000.00 | \$ 392,700.00 | \$ 7,700.00 | |
| Office Supplies | \$ 2,500.00 | \$ 3,315.52 | \$ 3,500.00 | \$ 3,570.00 | \$ 70.00 | |
| Pupil Transportation | \$ 13,775.11 | \$ 18,390.35 | \$ 21,000.00 | \$ 21,420.00 | \$ 420.00 | |
| Textbooks | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Tuition | \$ 24,825.00 | \$ 53,349.62 | \$ 100,000.00 | \$ 100,000.00 | \$ - | |
| Personnel | \$ 1,561,302.52 | \$ 1,489,668.71 | \$ 1,166,947.76 | \$ 1,500,319.51 | \$ 333,371.75 | 2% |
| Administrative | \$ 142,763.78 | \$ 248,232.57 | \$ 127,618.03 | \$ 132,448.95 | \$ 4,830.92 | |
| Dist Wide Teaching | \$ 913,431.15 | \$ 671,158.06 | \$ 641,329.73 | \$ 781,790.56 | \$ 140,460.83 | |
| Fringe/Stipends | \$ 107,733.48 | \$ 70,856.89 | \$ 58,000.00 | \$ 58,580.00 | \$ 580.00 | |
| Long Term Subs | \$ 132,242.20 | \$ 77,678.22 | \$ 90,000.00 | \$ 150,000.00 | \$ 60,000.00 | |
| Substitute Teachers | \$ 246,260.98 | \$ 416,470.92 | \$ 250,000.00 | \$ 337,500.00 | \$ 87,500.00 | |
| Tuition Incentive (Paras) | \$ 18,870.93 | \$ 5,272.05 | \$ - | \$ 40,000.00 | \$ 40,000.00 | |
| Grand Total | \$ 2,193,716.46 | \$ 2,088,471.45 | \$ 1,741,532.76 | \$ 2,084,396.21 | \$ 342,863.45 | 2% |

Budget Notes

Non Personnel

- Increase of \$40,000 for Paraprofessional Bachelor's Degree Stipend

Personnel

- Salary increase due to multiple factors, including increasing costs for daily substitute and long term substitutes

Academic's budget appears to decrease because the Out of School Time (OST) budget has been reallocated to the Student Supports Services cost center and 1 FTE (the Parent Child Plus Program Manager) has been reallocated to the DEIE department. The reductions are more reallocation than cuts.

District Administration

FY27 Budget

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

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|-------------------------------|-----------------|-----------------|-----------------|--------------------|---------------|----------|
| Expense | \$ 1,387,353.05 | \$ 1,407,153.23 | \$ 1,428,250.00 | \$ 1,562,072.50 | \$ 133,822.50 | 9% |
| Advertising | \$ 16,646.72 | \$ 3,621.37 | \$ 5,000.00 | \$ 5,100.00 | \$ 100.00 | |
| Advertising/Promotional | \$ 5,458.74 | \$ 2,751.94 | \$ 4,500.00 | \$ 4,590.00 | \$ 90.00 | |
| Computer Software | \$ 600.00 | \$ - | \$ - | \$ - | \$ - | |
| Contracted Services | \$ 195,665.19 | \$ 220,848.31 | \$ 175,850.00 | \$ 249,167.00 | \$ 73,317.00 | |
| Dues And Sub | \$ 7,972.38 | \$ 6,574.33 | \$ 10,500.00 | \$ 10,710.00 | \$ 210.00 | |
| Educational Training | \$ 2,476.63 | \$ 326.73 | \$ 2,000.00 | \$ 2,040.00 | \$ 40.00 | |
| Insurance Premiums | \$ 742,800.00 | \$ 844,484.00 | \$ 879,150.00 | \$ 940,690.50 | \$ 61,540.50 | |
| Legal Services | \$ 11,943.85 | \$ 4,056.82 | \$ 25,750.00 | \$ 26,265.00 | \$ 515.00 | |
| Medicaid Claiming Services | \$ 45,578.49 | \$ 36,409.94 | \$ 52,000.00 | \$ 53,040.00 | \$ 1,040.00 | |
| Office Supplies | \$ 20,454.03 | \$ 15,986.46 | \$ 20,500.00 | \$ 20,910.00 | \$ 410.00 | |
| Photocopy Machine Lease | \$ 192,616.92 | \$ 181,612.31 | \$ 185,000.00 | \$ 180,200.00 | \$ (4,800.00) | |
| Postage | \$ 29,998.52 | \$ 14,998.52 | \$ 15,000.00 | \$ 15,300.00 | \$ 300.00 | |
| Printing And Binding | \$ 1,000.00 | \$ 2,507.50 | \$ 3,000.00 | \$ 3,060.00 | \$ 60.00 | |
| Professional Serv/Fees | \$ 50,000.00 | \$ 72,975.00 | \$ 50,000.00 | \$ 51,000.00 | \$ 1,000.00 | |
| Sc Expense Reimbursement | \$ 64,141.58 | \$ - | \$ - | \$ - | \$ - | |
| Superintendent's Fund | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 2,009,840.69 | \$ 2,528,088.77 | \$ 1,841,331.25 | \$ 2,345,917.13 | \$ 504,585.88 | 27% |
| Administrative | \$ 1,003,753.77 | \$ 1,009,871.84 | \$ 964,807.66 | \$ 1,007,681.08 | \$ 42,873.42 | |
| Clerical | \$ 710,459.65 | \$ 702,646.09 | \$ 656,995.77 | \$ 675,838.33 | \$ 18,842.56 | |
| Collective Bargaining Reserve | \$ 243,904.85 | \$ 706,790.71 | \$ 116,027.82 | \$ 555,677.72 | \$ 439,649.90 | |
| Fringe/Stipends | \$ 19,499.98 | \$ 36,525.78 | \$ 29,000.00 | \$ 29,290.00 | \$ 290.00 | |
| Overtime (General) | \$ 2,493.39 | \$ 225.00 | \$ 2,500.00 | \$ 2,550.00 | \$ 50.00 | |
| Paraprofessionals | \$ 29,729.05 | \$ 29.35 | \$ - | \$ - | \$ - | |
| Sc Stipends | \$ - | \$ 72,000.00 | \$ 72,000.00 | \$ 74,880.00 | \$ 2,880.00 | |
| Grand Total | \$ 3,397,193.74 | \$ 3,935,242.00 | \$ 3,269,581.25 | \$ 3,907,989.63 | \$ 638,408.38 | 20% |

Budget Notes:

Non Personnel

- Insurance premiums (accident insurance, not employee health insurance) are budgeted to increase by 7%
- Contracted Services are budgeted to continue the implementation of international teacher visa sponsorship program
- The Carlton and Saltonstall merger reduced the copier budget

Personnel

- The collective bargaining fund line has been increased due to the FY27 collective bargaining increases being unknown and a number of individual contracts expiring in June 2026

Diversity, Equity, Inclusion, Engagement

FY26 Highlight

Driving enrollment and retention through intentional community outreach and efficient, high-quality translation and interpretation services for our diverse families.

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|-------------------------------|---------------|---------------|----------------|--------------------|---------------|----------|
| Expense | \$ 206,530.98 | \$ 208,246.14 | \$ 217,000.00 | \$ 221,340.00 | \$ 4,340.00 | 2% |
| Contract Services | \$ 4,576.63 | \$ 5,678.37 | \$ 35,000.00 | \$ 35,700.00 | \$ 700.00 | |
| Contracted Services | \$ 144,966.49 | \$ 185,562.90 | \$ 165,000.00 | \$ 168,300.00 | \$ 3,300.00 | |
| Educational Training/Pd | \$ 55,000.00 | \$ 15,401.61 | \$ 15,000.00 | \$ 15,300.00 | \$ 300.00 | |
| Office Supplies | \$ 1,987.86 | \$ 1,603.26 | \$ 2,000.00 | \$ 2,040.00 | \$ 40.00 | |
| Personnel | \$ 385,445.37 | \$ 354,313.59 | \$ 401,668.34 | \$ 638,560.89 | \$ 236,892.55 | 59% |
| Administrative | \$ 102,000.08 | \$ 104,549.91 | \$ 107,686.50 | \$ 117,000.00 | \$ 9,313.50 | |
| Clerical | \$ 31,849.37 | \$ 25,017.19 | \$ 55,926.00 | \$ 58,549.24 | \$ 2,623.24 | |
| Family Engagement Facilitator | \$ 59,792.50 | \$ 32,957.37 | \$ - | \$ 144,362.00 | \$ 144,362.00 | |
| Non-Inst Supervisor | \$ 68,265.82 | \$ 61,822.57 | \$ 76,484.34 | \$ 153,731.00 | \$ 77,246.66 | |
| Stipends | \$ 54,957.63 | \$ 45,916.62 | \$ 75,000.00 | \$ 75,750.00 | \$ 750.00 | |
| Translation Services | \$ 68,579.97 | \$ 84,049.93 | \$ 86,571.50 | \$ 89,168.65 | \$ 2,597.15 | |
| Grand Total | \$ 591,976.35 | \$ 562,559.73 | \$ 618,668.34 | \$ 859,900.89 | \$ 241,232.55 | 39% |

Budget Notes:

Personnel

Reductions

- 3 Family Engagement Facilitators

Additions

- Parent Child Plus Manager will now be allocated to this cost center. Originally budgeted in Academics (Regular Day).
- 2 Family Engagement Facilitators will now be fully allocated to this cost center. They were previously budgeted to schools.



FY26 Highlight

Expanded Library and Digital Skills programming to guarantee weekly technology and media literacy instruction for all students in grades PreK-8.

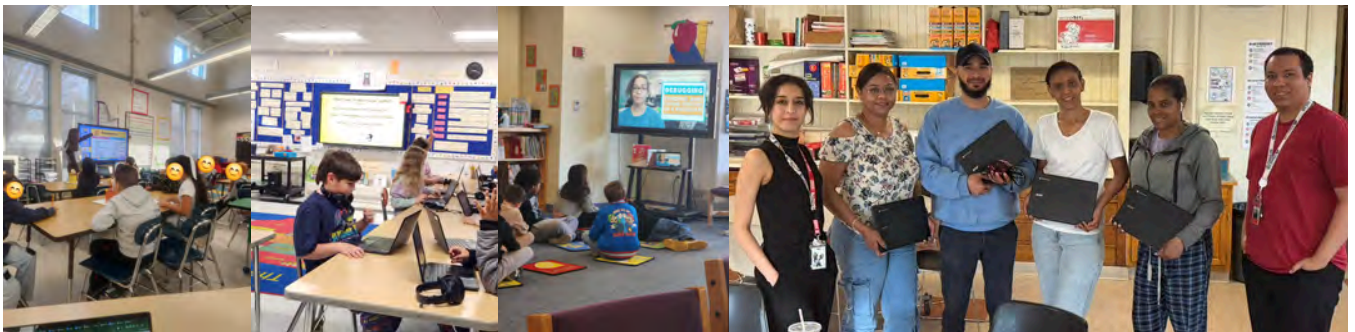
FY27 Budget

| | | FY2027 | | | | | |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------|--|
| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | RECOMMENDED | \$ Change | % Change | |
| Expense | \$ 453,637.04 | \$ 412,933.59 | \$ 520,000.00 | \$ 369,400.00 | \$ (150,600.00) | -29% | |
| Computer Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Computer Software | \$ 193,309.31 | \$ 203,472.67 | \$ 230,000.00 | \$ 245,000.00 | \$ 15,000.00 | | |
| Contracted Services | \$ 10,818.00 | \$ 107,125.80 | \$ 77,000.00 | \$ 80,540.00 | \$ 3,540.00 | | |
| Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Hardware | \$ 207,934.00 | \$ 65,799.00 | \$ 170,000.00 | \$ - | \$ (170,000.00) | | |
| Misc | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Prof Def Expense | \$ 4,785.00 | \$ 5,000.00 | \$ 3,000.00 | \$ 3,060.00 | \$ 60.00 | | |
| Technology Supplies | \$ 36,790.73 | \$ 31,536.12 | \$ 40,000.00 | \$ 40,800.00 | \$ 800.00 | | |
| Personnel | \$ 835,001.44 | \$ 897,462.48 | \$ 861,807.99 | \$ 890,122.81 | \$ 28,314.82 | 3% | |
| Administrative | \$ 119,939.30 | \$ 128,000.08 | \$ 131,840.00 | \$ 135,795.20 | \$ 3,955.20 | | |
| Clerical | \$ 527,299.76 | \$ 546,714.23 | \$ 620,967.48 | \$ 638,454.71 | \$ 17,487.23 | | |
| Dist Wide Teaching | \$ 187,208.70 | \$ 214,976.22 | \$ 107,000.51 | \$ 113,852.90 | \$ 6,852.39 | | |
| Stipends | \$ 553.68 | \$ 7,771.95 | \$ 2,000.00 | \$ 2,020.00 | \$ 20.00 | | |
| Grand Total | \$ 1,288,638.48 | \$ 1,310,396.07 | \$ 1,381,807.99 | \$ 1,259,522.81 | \$ (122,285.18) | -9% | |

Budget Notes:

Non Personnel

- Increasing the *Computer Software* line to reflect known price increases
- For FY27, we will be funding the Hardware fund line from the capital budget. This \$170,000 reduction is a reallocation and not a cut.



Multilingual Learners

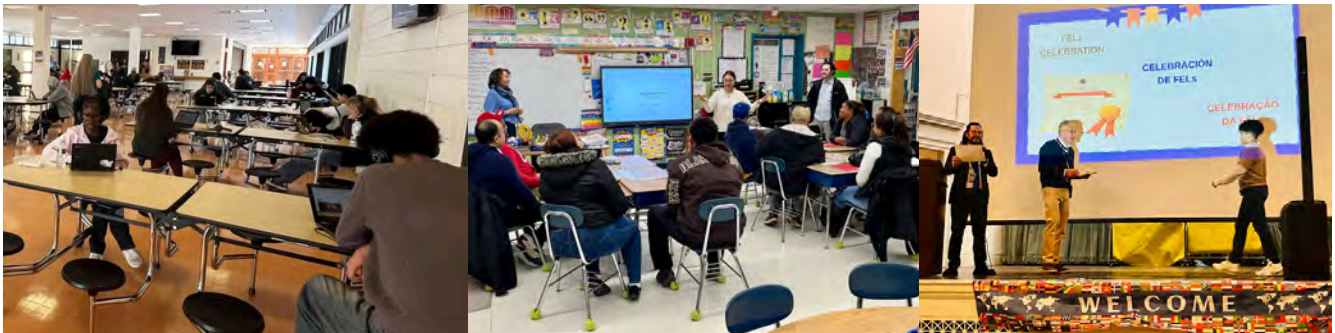
FY27 Budget

| | | FY2027 | | | | | | |
|------------------------|---|----------------------|----------------------|----------------------|----------------------|------------------------|-------------|--|
| | ▼ | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | RECOMMENDED | \$ Change | % Change | |
| Expense | | \$ 98,054.07 | \$ 80,641.43 | \$ 114,394.00 | \$ 116,681.88 | \$ 2,287.88 | 2% | |
| Contracted Services | | \$ 62,762.34 | \$ 54,581.01 | \$ 32,000.00 | \$ 32,640.00 | \$ 640.00 | | |
| Instructional Supplies | | \$ 35,291.73 | \$ 26,060.42 | \$ 82,394.00 | \$ 84,041.88 | \$ 1,647.88 | | |
| Personnel | | \$ 565,565.88 | \$ 535,988.60 | \$ 585,986.79 | \$ 231,496.70 | \$ (354,490.09) | -60% | |
| Administrative | | \$ 121,846.62 | \$ 126,863.52 | \$ 130,646.96 | \$ 136,181.81 | \$ 5,534.85 | | |
| Dist Wide Teaching | | \$ 210,432.49 | \$ 168,390.42 | \$ 214,005.00 | \$ - | \$ (214,005.00) | | |
| Elementary | | \$ 86,069.56 | \$ 89,286.00 | \$ 96,231.35 | \$ - | \$ (96,231.35) | | |
| Fringe/Stipends | | \$ 28,548.44 | \$ 30,797.50 | \$ 11,000.00 | \$ 11,110.00 | \$ 110.00 | | |
| Paraprofessionals | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Tutors/Translators | | \$ 118,668.77 | \$ 120,651.16 | \$ 134,103.48 | \$ 84,204.89 | \$ (49,898.59) | | |
| Grand Total | | \$ 663,619.95 | \$ 616,630.03 | \$ 700,380.79 | \$ 348,178.58 | \$ (352,202.21) | -50% | |

Budget Notes:

Personnel:

- Reducing 3 ML Coaches and moving the 4th to a grant
- In FY 26 did not fill 1 vacant teacher and a .5 Language Evaluator after staff retirements



Operations & Maintenance

FY26 Highlight

More than just buildings: We manage the environments where Salem's future happens, prioritizing safety, sustainability, and student well-being.

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------|
| Buildings and Grounds | \$ 4,949,683.49 | \$ 5,496,329.87 | \$ 6,083,270.49 | \$ 6,200,106.46 | \$ 116,835.97 | 2% |
| Expense | \$ 2,704,522.21 | \$ 3,017,455.61 | \$ 3,329,941.00 | \$ 3,626,320.65 | \$ 296,379.65 | 9% |
| Building Maintenance | \$ 237,611.47 | \$ 225,243.61 | \$ 206,451.00 | \$ 216,773.55 | \$ 10,322.55 | |
| Contracted Services | \$ 108,608.08 | \$ 107,837.50 | \$ 268,500.00 | \$ 361,925.00 | \$ 93,425.00 | |
| Custodial Supplies | \$ 88,750.65 | \$ 88,275.27 | \$ 90,000.00 | \$ 94,500.00 | \$ 4,500.00 | |
| Electricity | \$ 1,066,903.25 | \$ 1,398,248.30 | \$ 1,645,352.00 | \$ 1,727,619.60 | \$ 82,267.60 | |
| Equip Maintenance | \$ 4,886.50 | \$ 4,226.16 | \$ 5,250.00 | \$ 5,512.50 | \$ 262.50 | |
| Ground Maintenance | \$ 80,776.04 | \$ 69,838.83 | \$ 93,000.00 | \$ 97,650.00 | \$ 4,650.00 | |
| Groundskeeping | | | | | | |
| Supplies | \$ 19,940.88 | \$ 14,873.65 | \$ 21,000.00 | \$ 22,050.00 | \$ 1,050.00 | |
| Inspections And Testing | \$ 112,004.66 | \$ 146,045.94 | \$ - | \$ - | \$ - | |
| Maintenance Supplies | \$ 50,665.47 | \$ 59,666.45 | \$ 60,000.00 | \$ 63,000.00 | \$ 3,000.00 | |
| Natural Gas | \$ 478,220.19 | \$ 548,549.72 | \$ 570,588.00 | \$ 617,000.00 | \$ 46,412.00 | |
| New Equipment | \$ 8,447.77 | \$ 20,369.89 | \$ 6,000.00 | \$ 6,300.00 | \$ 300.00 | |
| Office Supplies | \$ 750.00 | \$ 286.32 | \$ 750.00 | \$ 787.50 | \$ 37.50 | |
| Other Expenses | \$ 27,403.02 | \$ 27,565.11 | \$ 30,000.00 | \$ 66,500.00 | \$ 36,500.00 | |
| Preventative | | | | | | |
| Maintenance | \$ 235,139.76 | \$ 135,828.68 | \$ 148,000.00 | \$ 155,400.00 | \$ 7,400.00 | |
| Rental & Lease | \$ 5,943.49 | \$ 3,796.03 | \$ 5,000.00 | \$ 5,250.00 | \$ 250.00 | |
| Security | \$ 41,925.04 | \$ 38,361.39 | \$ 37,800.00 | \$ 54,690.00 | \$ 16,890.00 | |
| Snow Removal | \$ 7,403.76 | \$ 7,069.07 | \$ 10,000.00 | \$ 10,500.00 | \$ 500.00 | |
| Telephone | \$ 129,142.18 | \$ 121,373.69 | \$ 132,250.00 | \$ 120,862.50 | \$ (11,387.50) | |
| Personnel | \$ 2,245,161.28 | \$ 2,478,874.26 | \$ 2,753,329.49 | \$ 2,573,785.81 | \$ (179,543.68) | -7% |
| Administrative | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Clerical | \$ 60,610.80 | \$ 65,816.91 | \$ 34,474.00 | \$ 38,294.96 | \$ 3,820.96 | |
| Custodial | \$ 1,686,686.41 | \$ 1,763,161.63 | \$ 1,873,847.48 | \$ 1,863,167.07 | \$ (10,680.41) | |
| Custodial Detail | \$ 26,181.77 | \$ 30,000.00 | \$ 30,000.00 | \$ 30,600.00 | \$ 600.00 | |
| Maintenance | \$ 235,120.31 | \$ 264,791.45 | \$ 415,892.30 | \$ 326,691.97 | \$ (89,200.33) | |
| Non-Inst Supervisor | \$ 124,999.94 | \$ 222,534.76 | \$ 264,115.71 | \$ 279,681.81 | \$ 15,566.10 | |
| Overtime (General) | \$ 102,784.08 | \$ 100,578.44 | \$ 100,000.00 | \$ - | \$ (100,000.00) | |
| Seasonal Staff | \$ 8,777.97 | \$ 31,991.07 | \$ 35,000.00 | \$ 35,350.00 | \$ 350.00 | |
| Transportation | \$ 1,540,058.45 | \$ 1,612,037.74 | \$ 1,584,323.85 | \$ 1,828,559.77 | \$ 244,235.92 | 15% |
| Expense | \$ 1,334,843.81 | \$ 1,410,293.27 | \$ 1,385,000.00 | \$ 1,613,300.00 | \$ 228,300.00 | 16% |
| Contracted Services | \$ 47,566.66 | \$ 35,019.79 | \$ 42,000.00 | \$ 42,840.00 | \$ 840.00 | |
| Office Supplies | \$ 2,500.00 | \$ 1,814.06 | \$ 3,000.00 | \$ 3,060.00 | \$ 60.00 | |
| Pupil Transportation | \$ 1,143,558.00 | \$ 1,373,459.42 | \$ 1,340,000.00 | \$ 1,567,400.00 | \$ 227,400.00 | |
| Salaries-Part Time | \$ 109,616.09 | \$ - | \$ - | \$ - | \$ - | |
| Vehicle Repair And | | | | | | |
| Maintenance | \$ 31,603.06 | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 205,214.64 | \$ 201,744.47 | \$ 199,323.85 | \$ 215,259.77 | \$ 15,935.92 | 8% |
| Clerical | \$ 57,333.60 | \$ 92,828.62 | \$ 87,773.85 | \$ 100,603.27 | \$ 12,829.42 | |
| Non-Inst Supervisor | \$ 82,000.10 | \$ 90,653.98 | \$ 87,550.00 | \$ 90,176.50 | \$ 2,626.50 | |
| Overtime (General) | \$ 4,050.22 | \$ 18,146.98 | \$ 24,000.00 | \$ 24,480.00 | \$ 480.00 | |
| Stipends-New Line | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Transportation | \$ 61,830.72 | \$ 114.89 | \$ - | \$ - | \$ - | |
| Grand Total | \$ 6,489,741.94 | \$ 7,108,367.61 | \$ 7,667,594.34 | \$ 8,028,666.23 | \$ 361,071.89 | 5% |

Operations & Maintenance

Budget Notes:

Non Personnel:

- Buildings & Grounds: City and District switching to a new phone system will reduce this expense
- Cost of Custodial Supplies is increasing
- Transportation: New contract prices for FY27

Personnel

- Using revolving fund to fund overtime line
- Custodial Salary is decreasing due to offsetting 1 position to grants and a portion to Food Services



Special Education

FY26 Highlight

Upholding our commitment to every learner by maintaining rigorous standards for legally mandated services and specialized programming that meets the unique needs of our diverse student body.

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|---------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------|
| Expense | \$ 4,991,576.47 | \$ 5,258,299.82 | \$ 6,975,943.00 | \$ 6,427,027.74 | \$ (548,915.26) | -8% |
| Computer Software | \$ 3,000.00 | \$ 3,733.24 | \$ 4,000.00 | \$ 4,160.00 | \$ 160.00 | |
| Contracted Services | \$ 382,833.60 | \$ 314,887.89 | \$ 425,000.00 | \$ 482,000.00 | \$ 57,000.00 | |
| Education Evaluation | \$ 33,022.53 | \$ 36,349.45 | \$ 40,000.00 | \$ 41,600.00 | \$ 1,600.00 | |
| Educational Training | \$ 19,975.00 | \$ 33,200.77 | \$ 40,000.00 | \$ 41,600.00 | \$ 1,600.00 | |
| Equipment | \$ 21,691.12 | \$ 30,397.99 | \$ 77,500.00 | \$ 80,600.00 | \$ 3,100.00 | |
| In-District Special Ed Transportation | \$ 654,343.73 | \$ 760,203.54 | \$ 1,060,000.00 | \$ 1,169,572.00 | \$ 109,572.00 | |
| Instructional Supplies | \$ 29,600.50 | \$ 38,519.80 | \$ 40,000.00 | \$ 41,600.00 | \$ 1,600.00 | |
| Medical Contractual | \$ 239,781.25 | \$ 183,543.15 | \$ 295,000.00 | \$ 306,800.00 | \$ 11,800.00 | |
| Office Supplies | \$ 5,176.11 | \$ 3,382.69 | \$ 4,200.00 | \$ 4,368.00 | \$ 168.00 | |
| Ood Special Ed Transportation | \$ 1,019,844.30 | \$ 1,072,976.18 | \$ 1,300,000.00 | \$ 1,400,000.00 | \$ 100,000.00 | |
| Other Expenses | \$ 958.89 | \$ 1,001.22 | \$ 1,600.00 | \$ 1,664.00 | \$ 64.00 | |
| Tuition-Collaborative | \$ 571,221.19 | \$ 1,131,002.78 | \$ 1,303,607.00 | \$ 781,823.42 | \$ (521,783.58) | |
| Tuition-Private | \$ 2,010,128.25 | \$ 1,649,101.12 | \$ 2,385,036.00 | \$ 2,071,240.32 | \$ (313,795.68) | |
| Personnel | \$ 1,118,468.72 | \$ 1,450,285.34 | \$ 1,789,751.33 | \$ 1,799,908.33 | \$ 10,157.00 | 1% |
| Administrative | \$ 269,351.54 | \$ 276,234.77 | \$ 284,640.28 | \$ 289,300.37 | \$ 4,660.09 | |
| Clerical | \$ 114,120.79 | \$ 103,819.20 | \$ 119,782.77 | \$ 123,754.11 | \$ 3,971.34 | |
| Dist Wide Teaching | \$ 332,601.86 | \$ 569,076.98 | \$ 889,060.16 | \$ 670,156.36 | \$ (218,903.80) | |
| Extended Year Salary | \$ 253,096.60 | \$ 266,609.89 | \$ 257,500.00 | \$ 262,650.00 | \$ 5,150.00 | |
| Fringe/Stipends | \$ 17,990.56 | \$ 9,147.48 | \$ 25,000.00 | \$ 25,250.00 | \$ 250.00 | |
| Nurses | \$ - | \$ 67,301.56 | \$ 62,032.92 | \$ 117,443.59 | \$ 55,410.67 | |
| Paraprofessionals | \$ - | \$ - | \$ - | \$ 137,916.76 | \$ 137,916.76 | |
| Psychologist | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Substitute Teachers | \$ 65,624.57 | \$ 97,202.73 | \$ 80,000.00 | \$ 100,000.00 | \$ 20,000.00 | |
| Transportation | \$ 52,350.15 | \$ 49,869.35 | \$ 46,735.20 | \$ 48,437.14 | \$ 1,701.94 | |
| Tutors | \$ 13,332.65 | \$ 11,023.38 | \$ 25,000.00 | \$ 25,000.00 | \$ - | |
| Grand Total | \$ 6,110,045.19 | \$ 6,708,585.16 | \$ 8,765,694.33 | \$ 8,226,936.07 | \$ (538,758.26) | -6% |

Special Education

Budget Notes:

Non Personnel

- Increasing *Contracted Service* to reflect known price increases
- *Transportation* is increasing 10% for *In-district* transportation (\$109,572) due needing more vehicles, and 8% (\$100,000) for *Out of District* transportation
- The *Collaborative Tuition* and *Private Tuition* is decreasing due to smaller tuition increases and an increased in funds from the state's Circuit Breaker Special Education reimbursement. In addition, an analysis of the FY26 students going out of district reflected several high-cost program exits and service reductions. - *See Budget Summary for addition breakdown*

Personnel

- *Districtwide* reduction reflects staff being allocated to school budget lines
- *Nurses* line reflects staffing change
- *Paraprofessional* line now reflects costs previously budgeted in other lines (e.g. afterschool Paraprofessional Professional Development)
- The *Substitute* line's increase reflects additional substitute costs and increased rates for coverage

Student Support Services & Health

FY26 Highlight

Our school nursing staff managed over 23,000 clinic visits last year, ensuring 3,500+ students stayed healthy and ready to learn.

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|-------------------------------|---------------|---------------|----------------|--------------------|---------------|----------|
| DEI | \$ 591,976.35 | \$ 562,559.73 | \$ 618,668.34 | \$ 859,900.89 | \$ 241,232.55 | 39% |
| Expense | \$ 206,530.98 | \$ 208,246.14 | \$ 217,000.00 | \$ 221,340.00 | \$ 4,340.00 | 2% |
| Contract Services | \$ 4,576.63 | \$ 5,678.37 | \$ 35,000.00 | \$ 35,700.00 | \$ 700.00 | |
| Contracted Services | \$ 144,966.49 | \$ 185,562.90 | \$ 165,000.00 | \$ 168,300.00 | \$ 3,300.00 | |
| Educational Training/Pd | \$ 55,000.00 | \$ 15,401.61 | \$ 15,000.00 | \$ 15,300.00 | \$ 300.00 | |
| Office Supplies | \$ 1,987.86 | \$ 1,603.26 | \$ 2,000.00 | \$ 2,040.00 | \$ 40.00 | |
| Personnel | \$ 385,445.37 | \$ 354,313.59 | \$ 401,668.34 | \$ 638,560.89 | \$ 236,892.55 | 59% |
| Administrative | \$ 102,000.08 | \$ 104,549.91 | \$ 107,686.50 | \$ 117,000.00 | \$ 9,313.50 | |
| Clerical | \$ 31,849.37 | \$ 25,017.19 | \$ 55,926.00 | \$ 274,242.24 | \$ 218,316.24 | |
| Family Engagement Facilitator | \$ 59,792.50 | \$ 32,957.37 | \$ - | \$ - | \$ - | |
| Non-Inst Supervisor | \$ 68,265.82 | \$ 61,822.57 | \$ 76,484.34 | \$ 82,400.00 | \$ 5,915.66 | |
| Stipends | \$ 54,957.63 | \$ 45,916.62 | \$ 75,000.00 | \$ 75,750.00 | \$ 750.00 | |
| Translation Services | \$ 68,579.97 | \$ 84,049.93 | \$ 86,571.50 | \$ 89,168.65 | \$ 2,597.15 | |
| Health Services | \$ 291,130.24 | \$ 362,844.55 | \$ 367,513.62 | \$ 414,031.09 | \$ 46,517.47 | 13% |
| Expense | \$ 44,951.34 | \$ 53,441.67 | \$ 45,250.00 | \$ 46,155.00 | \$ 905.00 | 2% |
| Contracted Services | \$ 11,072.24 | \$ 34,036.23 | \$ 26,750.00 | \$ 27,285.00 | \$ 535.00 | |
| Equipment | \$ 3,000.00 | \$ 3,000.00 | \$ 2,000.00 | \$ 2,040.00 | \$ 40.00 | |
| Instructional Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Med & Surgical Supplies | \$ 22,628.46 | \$ 14,714.62 | \$ 15,000.00 | \$ 15,300.00 | \$ 300.00 | |
| Office Supplies | \$ 1,700.00 | \$ 774.95 | \$ 500.00 | \$ 510.00 | \$ 10.00 | |
| Other Expenses | \$ 5,069.69 | \$ 915.87 | \$ 1,000.00 | \$ 1,020.00 | \$ 20.00 | |
| Professional Development | \$ 1,480.95 | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 246,178.90 | \$ 309,402.88 | \$ 322,263.62 | \$ 367,876.09 | \$ 45,612.47 | 14% |
| Administrative | \$ 120,601.48 | \$ 123,909.72 | \$ 127,618.03 | \$ 132,748.95 | \$ 5,130.92 | |
| Nurses | \$ 119,264.65 | \$ 175,945.97 | \$ 185,645.59 | \$ 225,957.14 | \$ 40,311.55 | |
| Salaries-Full Time | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Stipends | \$ 315.00 | \$ 540.00 | \$ 1,000.00 | \$ 1,010.00 | \$ 10.00 | |
| Substitutes Nurse | \$ 5,997.77 | \$ 9,007.19 | \$ 8,000.00 | \$ 8,160.00 | \$ 160.00 | |

Student Support Services & Health

FY26 Highlight

Salem Public Schools is on track to meet or exceed our strategic goal of reducing chronic absenteeism to 18% or lower.

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|--------------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------|
| Student & Family Supports | \$ 1,551,407.99 | \$ 1,402,060.08 | \$ 1,828,014.26 | \$ 1,811,340.94 | \$ (16,673.32) | -1% |
| Expense | \$ 1,004,530.30 | \$ 936,969.24 | \$ 1,326,804.00 | \$ 1,396,910.00 | \$ 70,106.00 | 5% |
| Contract Services | \$ 127,287.09 | \$ 156,740.22 | \$ 160,804.00 | \$ 195,210.00 | \$ 34,406.00 | |
| Dare/Juvenile | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Educational Training/Pd | \$ 28,321.31 | \$ 8,861.90 | \$ - | \$ 1,200.00 | \$ 1,200.00 | |
| Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Homeless Transportation | \$ 844,668.16 | \$ 757,697.93 | \$ 1,165,000.00 | \$ 1,200,000.00 | \$ 35,000.00 | |
| Instructional Supplies | \$ 1,296.00 | \$ 12,895.52 | \$ - | \$ - | \$ - | |
| Office Supplies | \$ 2,000.00 | \$ 773.67 | \$ 1,000.00 | \$ 500.00 | \$ (500.00) | |
| Text/Instructional Materials | \$ 957.74 | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 546,877.69 | \$ 465,090.84 | \$ 501,210.26 | \$ 414,430.94 | \$ (86,779.32) | -17% |
| Administrative | \$ 370,420.44 | \$ 361,420.16 | \$ 395,478.91 | \$ 277,571.81 | \$ (117,907.10) | |
| Clerical | \$ 2,394.90 | \$ - | \$ - | \$ - | \$ - | |
| Dist Wide Teaching | \$ 91,226.58 | \$ - | \$ - | \$ - | \$ - | |
| Family Engagement Facilitator | \$ 2,391.70 | \$ - | \$ - | \$ - | \$ - | |
| Non-Inst Supervisor | \$ 4,179.54 | \$ - | \$ - | \$ - | \$ - | |
| Salaries-Full Time | \$ 63,142.80 | \$ - | \$ - | \$ - | \$ - | |
| Stipends | \$ 10,554.47 | \$ 12,000.00 | \$ 7,000.00 | \$ 31,920.00 | \$ 24,920.00 | |
| Translation Services | \$ 2,567.26 | \$ 91,670.68 | \$ 98,731.35 | \$ 104,939.13 | \$ 6,207.78 | |
| OST | \$ 286,474.63 | \$ 254,112.13 | \$ 294,322.91 | \$ 357,337.00 | \$ 63,014.09 | 21% |
| Expense | \$ 207,243.48 | \$ 178,085.88 | \$ 194,500.00 | \$ 198,342.06 | \$ 3,842.06 | 2% |
| Contracted Services | \$ 165,654.02 | \$ 144,753.92 | \$ 150,000.00 | \$ 146,419.98 | \$ (3,580.02) | |
| General Supplies | \$ 4,482.46 | \$ 4,037.98 | \$ 4,500.00 | \$ 2,550.00 | \$ (1,950.00) | |
| Pupil Transportation | \$ 37,107.00 | \$ 29,293.98 | \$ 40,000.00 | \$ 49,372.08 | \$ 9,372.08 | |
| Personnel | \$ 79,231.15 | \$ 76,026.25 | \$ 99,822.91 | \$ 158,994.94 | \$ 59,172.03 | 59% |
| Administrative | \$ 79,231.15 | \$ 76,026.25 | \$ 99,822.91 | \$ 117,794.94 | \$ 17,972.03 | |
| Fringe/Stipends | \$ - | \$ - | \$ - | \$ 41,200.00 | \$ 41,200.00 | |
| Grand Total | \$ 2,720,989.21 | \$ 2,581,576.49 | \$ 3,108,519.13 | \$ 3,442,609.92 | \$ 334,090.79 | 11% |

Student Support Services & Health

FY26 Highlight

Expanding the learning day: Salem Public Schools served 950+ students through comprehensive Out-of-School Time programming during the 2025-26 school year.

Budget Notes:

DEIE is included within this cost center, although we also show the DEIE budget as a stand alone budget.

Pivot tables includes DEIE, Health Services, Student & Family Supports and OST.

Non Personnel

- Student & Family Supports increase in *Contracted Services* due to known increases
- Homeless Transportation costs are increasing by 3%
- OST reallocating funds from *Contracted Services* and *General Supplies* to *Pupil Transportation*

Personnel

- Health Services increase in *Distirct-wide Nurses* due to adding a percentage of Case Coordinator to the general fund - historically covered by a grant
- Student & Family Supports reduction of 1 FTE - Director of Student Supports, 6-12
- Student & Family Supports increase of *Stipends* for Safety Care
- OST high percentage of the *Administrative* fund line was covered by grants last year.
- OST added Stipend line to fund vacation academies







BATES ELEMENTARY

BELIEVE. BE YOU. BELONG.

Principal:
Susan Faria-Smith
Assistant Principal:
Craig Macarelli

Grades PreK-5
spsbates.salemk12.org

FY26 Highlight

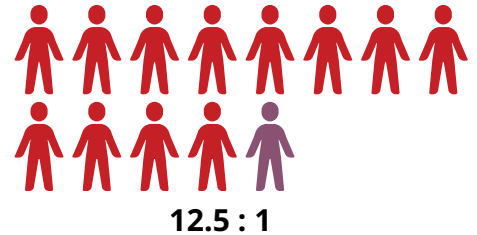
Bates School remains dedicated to the 'whole child' through daily SEL-focused morning meetings that develop invested, empathetic, and proactive problem-solvers.

ENROLLMENT BY GRADE



Total FY26 Enrollment: 415

STUDENT TO TEACHER RATIO



Bates Elementary

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|---------------------------------------|-----------------|-----------------|-----------------|--------------------|----------------|----------|
| Expense | \$ 40,969.83 | \$ 26,840.59 | \$ 31,500.00 | \$ 53,390.00 | \$ 21,890.00 | 69% |
| Books-Library | \$ - | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 | |
| Contracted Services | \$ 13,469.83 | \$ 3,656.49 | \$ 8,000.00 | \$ 20,200.00 | \$ 12,200.00 | |
| Dues And Memberships | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Educational Training | \$ 500.00 | \$ 1,500.00 | \$ 2,000.00 | \$ - | \$ (2,000.00) | |
| Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Software | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Supplies | \$ 18,500.00 | \$ 14,997.99 | \$ 15,000.00 | \$ 15,300.00 | \$ 300.00 | |
| Office Supplies | \$ 4,000.00 | \$ 2,495.81 | \$ 2,500.00 | \$ 8,810.00 | \$ 6,310.00 | |
| School Leadership Expense | \$ 4,000.00 | \$ 370.29 | \$ 4,000.00 | \$ 4,080.00 | \$ 80.00 | |
| Staff/Student Devices | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Technology Equipment | \$ 500.00 | \$ 3,820.01 | \$ - | \$ - | \$ - | |
| Textbooks | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 3,443,418.19 | \$ 3,843,946.33 | \$ 4,002,428.93 | \$ 4,322,895.28 | \$ 320,466.35 | 8% |
| Adjustment Counselor | \$ 161,760.16 | \$ 175,772.82 | \$ 195,197.88 | \$ 210,086.73 | \$ 14,888.85 | |
| Administrative | \$ 225,856.78 | \$ 239,177.85 | \$ 248,840.16 | \$ 263,000.74 | \$ 14,160.58 | |
| Behavior Specialists | \$ 35,559.03 | \$ 43,616.60 | \$ 106,556.14 | \$ 100,049.00 | \$ (6,507.14) | |
| Building Sub | \$ - | \$ 24,706.27 | \$ 28,252.65 | \$ 37,140.38 | \$ 8,887.73 | |
| Clerical | \$ 45,602.16 | \$ 55,501.90 | \$ 57,135.00 | \$ 60,734.21 | \$ 3,599.21 | |
| Dist Wide Teaching | \$ 302,514.10 | \$ 348,211.13 | \$ 328,668.45 | \$ 315,243.49 | \$ (13,424.96) | |
| ELEMENTARY | \$ 2,132,751.38 | \$ 2,278,066.29 | \$ 2,378,212.51 | \$ 2,609,126.23 | \$ 230,913.72 | |
| Family Engagement Facilitator | \$ 55,717.70 | \$ 60,297.60 | \$ 71,461.50 | \$ - | \$ (71,461.50) | |
| Fringe/Stipends | \$ 18,005.78 | \$ 19,999.85 | \$ 20,050.00 | \$ 20,451.00 | \$ 401.00 | |
| Library & Digital Learning Specialist | \$ - | \$ 62,718.52 | \$ 77,285.15 | \$ 86,249.31 | \$ 8,964.16 | |
| Nurses | \$ 88,069.44 | \$ 81,131.08 | \$ 95,131.35 | \$ 104,739.13 | \$ 9,607.78 | |
| Paraprofessionals | \$ 247,328.21 | \$ 277,351.36 | \$ 238,374.35 | \$ 335,444.24 | \$ 97,069.89 | |
| Psychologist | \$ 130,253.45 | \$ 143,978.24 | \$ 157,263.79 | \$ 180,630.82 | \$ 23,367.03 | |
| Tutors | \$ - | \$ 33,416.82 | \$ - | \$ - | \$ - | |
| Grand Total | \$ 3,484,388.02 | \$ 3,870,786.92 | \$ 4,033,928.93 | \$ 4,376,285.28 | \$ 342,356.35 | 8% |

Budget Notes:

Non Personnel

- FY27's budget pilots an equitable funding formula for elementary schools' non personnel expenses which considers enrollment & student demographics. Bates non personnel budget increases by 69%
- Added a *Library* fund line

Personnel Addition

- Behavior Specialist fund line was budgeted at a higher rate in FY26
- Speech Language Assistant out of *Dist Wide Teaching* has transitioned to be a vendor being funded from *Special Education Contracted Services*
- Family Engagement Facilitator funding has been moved to *DEIE Cost Center*
- Paraprofessionals - moving 1 FTE Para from IDEA to the general fund and 1 FTE Pre K paraprofessional added
- Reallocating 1 FTE Teacher from Bentley to Bates, in order to maintain class sizes



BENTLEY ACADEMY INNOVATION SCHOOL

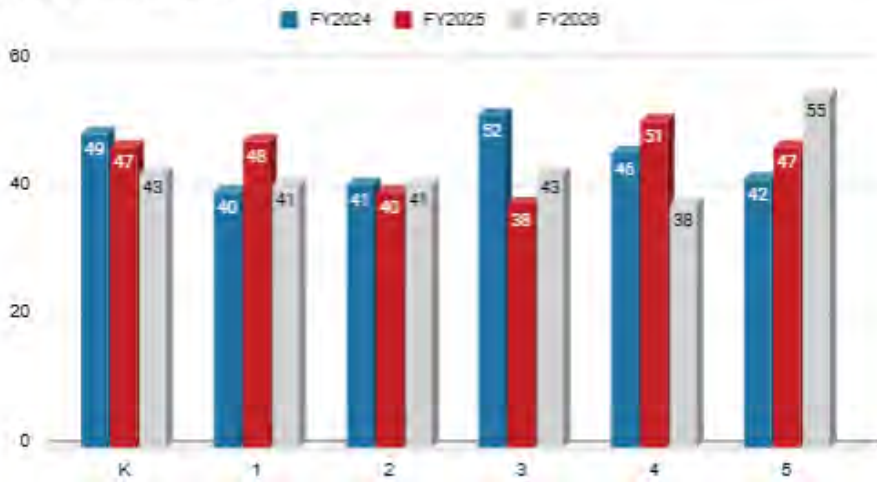
Principal:
Elizabeth Rogers
Assistant Principal:
Yamilis Cruz

Grades PreK-5
spsbentley.salemk12.org

FY26 Highlight

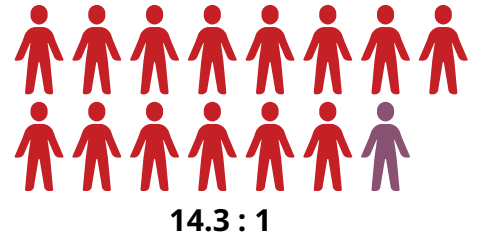
Fully implemented Dual Language in 5th grade making the school a “wall to wall” Dual Language school.

ENROLLMENT BY GRADE



Total FY25 Enrollment: 277

STUDENT TO TEACHER RATIO



Bentley Academy

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|---------------------------------------|-----------------|-----------------|-----------------|--------------------|----------------|----------|
| Expense | \$ 73,511.03 | \$ 56,342.13 | \$ 73,130.00 | \$ 70,880.00 | \$ (2,250.00) | -3% |
| Books-Library | \$ - | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 | |
| Contracted Services | \$ 34,897.38 | \$ 20,358.87 | \$ 36,130.00 | \$ 22,750.00 | \$ (13,380.00) | |
| Educational Training | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Software | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Supplies | \$ 36,684.83 | \$ 34,247.43 | \$ 35,000.00 | \$ 40,130.00 | \$ 5,130.00 | |
| Office Supplies | \$ 1,928.82 | \$ 1,735.83 | \$ 2,000.00 | \$ 3,000.00 | \$ 1,000.00 | |
| School Leadership | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Staff/Student Devices | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Textbooks | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 3,384,404.41 | \$ 3,422,452.68 | \$ 3,370,876.72 | \$ 3,510,062.06 | \$ 139,185.34 | 4% |
| Adjustment Counselor | \$ 192,526.27 | \$ 209,301.56 | \$ 218,074.92 | \$ 221,755.07 | \$ 3,680.15 | |
| Administrative | \$ 304,926.70 | \$ 344,608.40 | \$ 305,043.55 | \$ 319,642.27 | \$ 14,598.72 | |
| Behavior Specialists | \$ - | \$ 39,905.62 | \$ 52,154.88 | \$ 48,486.57 | \$ (3,668.31) | |
| Clerical | \$ 57,193.27 | \$ 60,807.15 | \$ 62,458.40 | \$ 64,436.73 | \$ 1,978.33 | |
| Dist Wide Teaching | \$ 141,070.66 | \$ 159,228.21 | \$ 112,819.14 | \$ 136,676.08 | \$ 23,856.94 | |
| ELEMENTARY | \$ 2,199,879.33 | \$ 2,111,554.58 | \$ 2,114,146.74 | \$ 2,184,072.00 | \$ 69,925.26 | |
| Family Engagement Facilitator | \$ 43,242.47 | \$ 60,611.57 | \$ 63,531.00 | \$ - | \$ (63,531.00) | |
| Fringe/Stipends | \$ 20,339.20 | \$ 17,045.15 | \$ 9,000.00 | \$ 14,280.00 | \$ 5,280.00 | |
| Library & Digital Learning Specialist | | | | \$ 79,851.23 | \$ 79,851.23 | |
| Nurses | \$ 91,565.92 | \$ 100,364.80 | \$ 100,745.47 | \$ 104,839.13 | \$ 4,093.66 | |
| Paraprofessionals | \$ 288,575.91 | \$ 198,638.78 | \$ 177,660.00 | \$ 196,503.60 | \$ 18,843.60 | |
| Psychologist | \$ 45,084.68 | \$ 49,115.93 | \$ 51,857.80 | \$ 21,080.44 | \$ (30,777.36) | |
| Substitute Teachers | \$ - | \$ 1,960.00 | \$ 29,000.00 | \$ 35,290.38 | \$ 6,290.38 | |
| Tutors | \$ - | \$ 69,310.93 | \$ 74,384.82 | \$ 83,148.56 | \$ 8,763.74 | |
| Grand Total | \$ 3,457,915.44 | \$ 3,478,794.81 | \$ 3,444,006.72 | \$ 3,580,942.06 | \$ 136,935.34 | 4% |

Budget Notes

Non Personnel

- Added a *Library* fund line
- Reallocated \$5,130 from *Contracted Services* to *Instructional Supplies*
- Reallocated \$5,000 from *Contracted Services* to *Stipends*

Personnel

- Family Engagement Facilitator funding has been moved to *DEIE Cost Center*
- Library & Digital Learning Specialist teacher role was budgeted under Elementary line in FY26
- Reallocation of Psychologist FTE (from .5 to .2) due to student needs



COLLINS MIDDLE SCHOOL

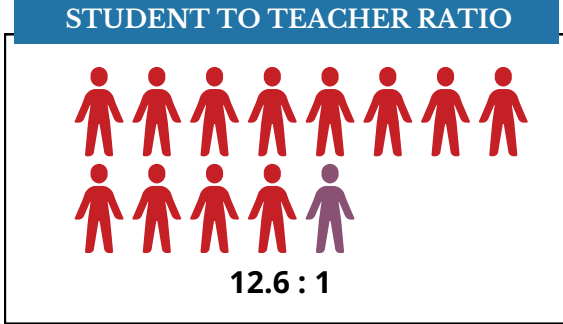
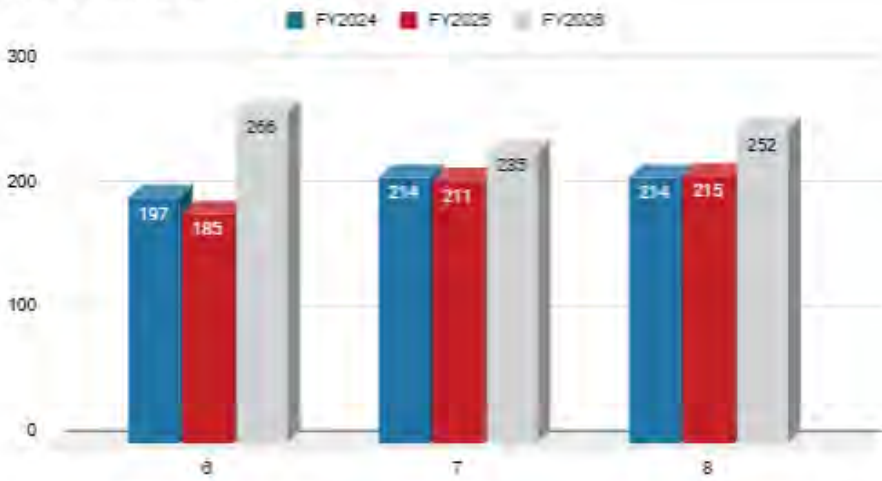
Principal:
Gavin Softic
Assistant Principals:
Eliza Casella
Terrell Greene
Kylie Felix

FY26 Highlight
Planning to launch the Collins Middle School Dual Language Program to foster bilingualism, biliteracy, and cross-cultural competency.

Grades 6-8
spscollins.salemk12.org

Total FY26 Enrollment: 753

ENROLLMENT BY GRADE



Collins Middle School

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|-------------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------|
| Expense | \$ 162,365.29 | \$ 62,858.73 | \$ 115,600.00 | \$ 117,912.00 | \$ 2,312.00 | 2% |
| Books-Library | \$ 8,298.72 | \$ 5,335.65 | \$ 8,300.00 | \$ 8,466.00 | \$ 166.00 | |
| Contracted Services | \$ 104,253.22 | \$ 14,069.45 | \$ 20,000.00 | \$ 20,400.00 | \$ 400.00 | |
| Dues And Sub | \$ 882.00 | \$ 385.00 | \$ 2,500.00 | \$ 2,550.00 | \$ 50.00 | |
| Educational Training | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Equipment | \$ 8,147.79 | \$ 10,000.00 | \$ 19,800.00 | \$ 20,196.00 | \$ 396.00 | |
| Instructional Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Software | \$ 5,000.00 | \$ 5,000.00 | \$ 7,500.00 | \$ 7,650.00 | \$ 150.00 | |
| Instructional Supplies | \$ 20,269.00 | \$ 14,090.07 | \$ 40,000.00 | \$ 40,800.00 | \$ 800.00 | |
| Misc Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Office Supplies | \$ 15,514.56 | \$ 13,978.56 | \$ 17,500.00 | \$ 17,850.00 | \$ 350.00 | |
| Printing And Binding | \$ - | \$ - | \$ - | \$ - | \$ - | |
| School Leadership Expense | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Staff/Student Devices | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 7,007,110.64 | \$ 7,278,904.93 | \$ 8,132,521.71 | \$ 9,439,299.78 | \$ 1,306,778.07 | 16% |
| Adjustment Counselor | \$ 416,685.46 | \$ 448,201.33 | \$ 500,961.76 | \$ 538,039.31 | \$ 37,077.55 | |
| Administrative | \$ 566,205.99 | \$ 542,840.64 | \$ 584,066.43 | \$ 730,863.38 | \$ 146,796.95 | |
| Behavior Specialists | \$ 83,658.93 | \$ 210,788.61 | \$ 236,310.21 | \$ 373,081.58 | \$ 136,771.37 | |
| Clerical | \$ 50,579.91 | \$ 56,763.08 | \$ 58,539.00 | \$ 62,655.03 | \$ 4,116.03 | |
| Co-Curric/Athletic Stipends | \$ 14,750.00 | \$ 11,497.50 | \$ 21,411.00 | \$ 21,625.11 | \$ 214.11 | |
| Dist Wide Teaching | \$ 299,084.41 | \$ 207,860.16 | \$ 308,698.38 | \$ 300,120.28 | \$ (8,578.10) | |
| Family Engagement Facilitator | \$ 56,900.65 | \$ 51,656.22 | \$ 53,268.30 | \$ - | \$ (53,268.30) | |
| Fringe/Stipends | \$ 30,409.62 | \$ 44,279.21 | \$ 40,000.00 | \$ 40,800.00 | \$ 800.00 | |
| Middle School | \$ 4,636,788.28 | \$ 4,782,476.90 | \$ 5,377,453.52 | \$ 5,998,494.52 | \$ 621,041.00 | |
| Nurses | \$ 132,845.77 | \$ 156,537.07 | \$ 175,487.61 | \$ 191,079.71 | \$ 15,592.10 | |
| Paraprofessionals | \$ 485,632.31 | \$ 495,210.45 | \$ 542,054.05 | \$ 902,676.94 | \$ 360,622.89 | |
| Psychologist | \$ 212,126.94 | \$ 147,254.15 | \$ 98,631.35 | \$ 207,171.40 | \$ 108,540.05 | |
| Salaries-Full Time | \$ - | \$ 28,810.38 | \$ 37,553.95 | \$ - | \$ (37,553.95) | |
| Substitute Teachers | \$ - | \$ 57,484.71 | \$ 57,938.90 | \$ 72,692.52 | \$ 14,753.62 | |
| Tutors | \$ 21,442.37 | \$ 37,244.52 | \$ 40,147.25 | \$ - | \$ (40,147.25) | |
| Grand Total | \$ 7,169,475.93 | \$ 7,341,763.66 | \$ 8,248,121.71 | \$ 9,557,211.78 | \$ 1,309,090.07 | 16% |

Budget Notes

Personnel

- Dean of Students and School Culture position under *Salaries-Full Time* converted to Assistant Principal under line *Administrative*
- Hawthorne Tutor under *Tutors* and Restorative Justice Specialist under *Middle School* converted to 2 Student Success Advisors under *Behavior Specialists* line
- Psychologist budgeted under *Dist Wide Teaching* was reallocated to *Psychologist* line and had an increase in FTE percent
- Reallocation increased Psychologist by .3 FTE
- Family Engagement Facilitator funding has been moved to *DEIE Cost Center*
- FTEs accurately reflected from the Collins/Saltonstall Middle School move
- Converting a district Special Education Teacher to a Behavior Specialist at Witchcraft Heights



SALEM EARLY CHILDHOOD CENTER

Principal:
Leanne Smith

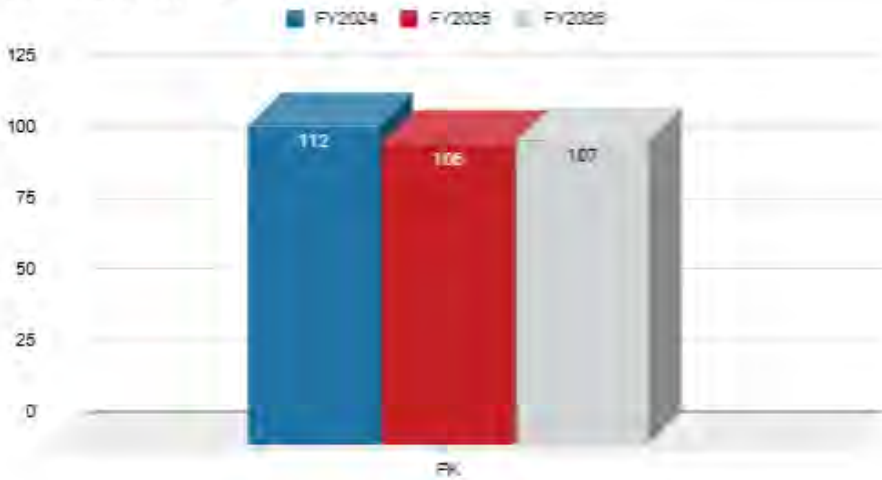
Preschool-PreK
spsecc.salemk12.org

FY26 Highlight

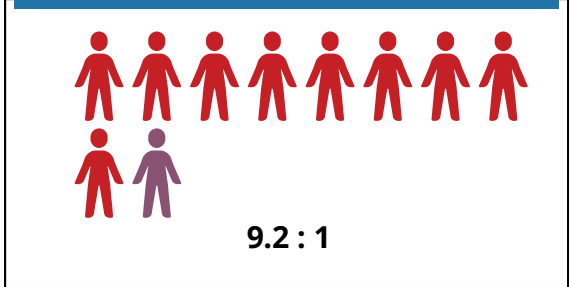
The ECC provides a model of integrated, developmentally appropriate instruction designed to meet the diverse needs of our youngest learners.

Total FY26 Enrollment: 107

ENROLLMENT BY GRADE



STUDENT TO TEACHER RATIO



Early Childhood Center

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|-------------------------------|-----------------|-----------------|-----------------|--------------------|---------------|----------|
| Expense | \$ 14,723.94 | \$ 14,821.49 | \$ 40,807.00 | \$ 41,623.14 | \$ 816.14 | 2% |
| Contracted Services | \$ 165.00 | \$ 113.00 | \$ 26,036.00 | \$ 24,516.72 | \$ (1,519.28) | |
| Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Supplies | \$ 9,846.09 | \$ 9,987.14 | \$ 10,000.00 | \$ 12,240.00 | \$ 2,240.00 | |
| Office Supplies | \$ 3,262.86 | \$ 3,239.30 | \$ 3,271.00 | \$ 3,336.42 | \$ 65.42 | |
| Other Expenses | \$ 1,449.99 | \$ 1,482.05 | \$ 1,500.00 | \$ 1,530.00 | \$ 30.00 | |
| Printing And Binding | \$ - | \$ - | \$ - | \$ - | \$ - | |
| School Leadership Expense | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 2,151,267.85 | \$ 2,403,446.68 | \$ 2,625,055.04 | \$ 3,128,887.58 | \$ 503,832.54 | 19% |
| Administrative | \$ 187,043.07 | \$ 192,420.06 | \$ 173,903.73 | \$ 207,779.63 | \$ 33,875.90 | |
| Behavior Specialists | \$ - | \$ 26,425.28 | \$ 42,086.85 | \$ 53,235.52 | \$ 11,148.67 | |
| Clerical | \$ 54,774.07 | \$ 61,119.02 | \$ 62,207.50 | \$ 64,536.73 | \$ 2,329.23 | |
| Dist Wide Teaching | \$ 303,723.92 | \$ 306,043.65 | \$ 321,975.25 | \$ 371,987.66 | \$ 50,012.41 | |
| Early Childhood Teaching | \$ 808,394.57 | \$ 930,120.80 | \$ 986,084.62 | \$ 1,053,245.62 | \$ 67,161.00 | |
| Family Engagement Facilitator | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Fringe/Stipends | \$ 8,794.86 | \$ 8,326.56 | \$ 9,000.00 | \$ 9,180.00 | \$ 180.00 | |
| Nurses | \$ 191,880.56 | \$ 112,052.85 | \$ 98,731.35 | \$ 104,839.13 | \$ 6,107.78 | |
| Paraprofessionals | \$ 459,965.90 | \$ 626,152.32 | \$ 771,978.23 | \$ 1,064,028.65 | \$ 292,050.42 | |
| Psychologist | \$ 136,690.90 | \$ 140,786.14 | \$ 159,087.51 | \$ 200,054.64 | \$ 40,967.13 | |
| Grand Total | \$ 2,165,991.79 | \$ 2,418,268.17 | \$ 2,665,862.04 | \$ 3,170,510.72 | \$ 504,648.68 | 19% |

Budget Notes:

Non-Personnel:

- Reallocating \$2,000 from *Contracted Services* to *Instructional Supplies*

Personnel:

- Reduction in Grant allocation for *Administrative* fund line, which increases General Fund allocation for admin salaries
- Added .2 of Speech and Language Therapist under *Dist Wide Teaching*
- Added 2 Paraprofessionals in FY26
- Reallocation increased Psychologist FTE (from .5 to .8)



HORACE MANN LABORATORY SCHOOL

Principal:
Jill Tully
Assistant Principal:
Meghann McCarthy

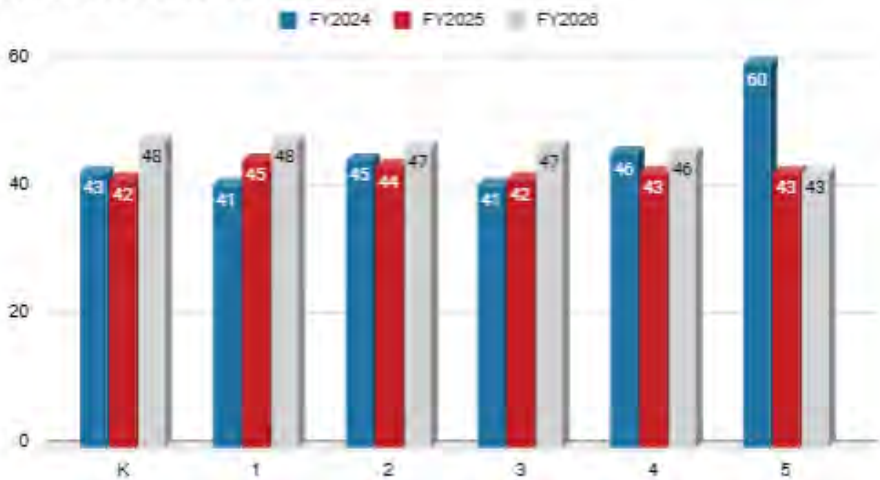
Grades PreK-5
spshmann.salemk12.org

FY26 Highlight

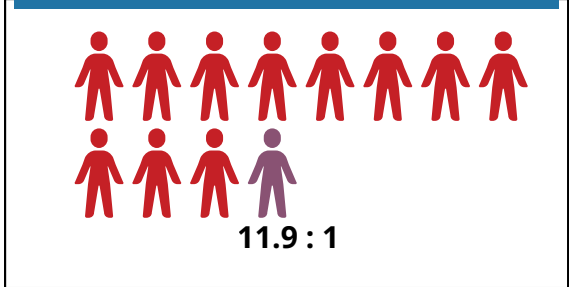
School leadership and the growing coaching team has quickly established a strong partnership that collaboratively supports teachers. Together the leadership embodies and advances the HMLS mindset & values.

Total FY26 Enrollment: 320

ENROLLMENT BY GRADE



STUDENT TO TEACHER RATIO



Horace Mann

FY27 Budget

| | | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|---|--|-----------------|-----------------|-----------------|--------------------|----------------|----------|
| Expense | | \$ 34,390.23 | \$ 22,801.94 | \$ 34,130.00 | \$ 44,005.00 | \$ 9,875.00 | 29% |
| Books-Library | | \$ - | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 | |
| Contracted Services | | \$ 13,051.60 | \$ 13,524.62 | \$ 19,000.00 | \$ 16,280.00 | \$ (2,720.00) | |
| Dues And Memberships | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Educational Training | | \$ 3,000.00 | \$ - | \$ - | \$ - | \$ - | |
| Equipment | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Software | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Supplies | | \$ 14,820.78 | \$ 6,274.26 | \$ 10,000.00 | \$ 15,300.00 | \$ 5,300.00 | |
| Office Supplies | | \$ 3,517.85 | \$ 3,003.06 | \$ 5,130.00 | \$ 7,425.00 | \$ 2,295.00 | |
| School Leadership Expense | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Staff/Student Devices | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Technology Equipment | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Textbooks | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel | | \$ 2,987,717.51 | \$ 3,287,268.25 | \$ 3,489,532.13 | \$ 4,131,115.12 | \$ 641,582.99 | 18% |
| Adjustment Counselor | | \$ 154,543.25 | \$ 169,436.96 | \$ 188,635.60 | \$ 185,564.06 | \$ (3,071.54) | |
| Administrative | | \$ 156,581.84 | \$ 170,538.90 | \$ 171,868.66 | \$ 207,520.95 | \$ 35,652.29 | |
| Behavior Specialists | | \$ 44,766.90 | \$ 45,306.10 | \$ 52,154.88 | \$ 53,890.73 | \$ 1,735.85 | |
| Clerical | | \$ 49,672.10 | \$ 53,963.21 | \$ 55,176.50 | \$ 64,436.73 | \$ 9,260.23 | |
| Dist Wide Teaching | | \$ 288,604.29 | \$ 320,002.09 | \$ 296,717.42 | \$ 412,336.37 | \$ 115,618.95 | |
| ELEMENTARY | | \$ 1,772,635.84 | \$ 1,826,080.52 | \$ 1,951,939.98 | \$ 2,236,565.13 | \$ 284,625.15 | |
| Family Engagement Facilitator | | \$ 48,348.14 | \$ 29,171.97 | \$ - | \$ - | \$ - | |
| Fringe/Stipends | | \$ 34,596.79 | \$ 46,471.48 | \$ 43,500.00 | \$ 44,370.00 | \$ 870.00 | |
| Library and Digital Learning Specialist | | \$ - | \$ 42,798.00 | \$ 98,515.59 | \$ 74,214.08 | \$ (24,301.51) | |
| Nurses | | \$ 68,418.04 | \$ 76,096.09 | \$ 91,264.11 | \$ 101,902.61 | \$ 10,638.50 | |
| Paraprofessionals | | \$ 326,525.14 | \$ 459,811.50 | \$ 461,511.95 | \$ 661,985.20 | \$ 200,473.25 | |
| Psychologist | | \$ 43,025.18 | \$ 47,591.43 | \$ 48,737.44 | \$ 53,038.88 | \$ 4,301.44 | |
| Substitute Teachers | | \$ - | \$ - | \$ 29,510.00 | \$ 35,290.38 | \$ 5,780.38 | |
| Tutors | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Grand Total | | \$ 3,022,107.74 | \$ 3,310,070.19 | \$ 3,523,662.13 | \$ 4,175,120.12 | \$ 651,457.99 | 18% |

Horace Mann

Budget Notes:

Non Personnel

- FY27's budget pilots an equitable funding formula for elementary schools' non personnel expenses which considers enrollment & student demographics.
- Horace Mann's non personnel budget increases by 29%
- Added a *Library* fund line

Personnel

- *Adjustment Counselor* fund line had changes in salary
- Reduction in Grant allocation for *Administrative* fund line, which increases General Fund allocation for admin salaries
- Coach position under *Dist Wide Teaching* was underbudgeted in FY26 & Occupational Therapist shifted from Special Ed district wide to Horace Mann cost center
- Added Kindergarten Teacher under *Elementary* fund line
- Library and Digital Learning Specialist had changes in salary
- Added 2 1:1 Paraprofessionals and Kindergarten Para



NEW LIBERTY INNOVATION SCHOOL

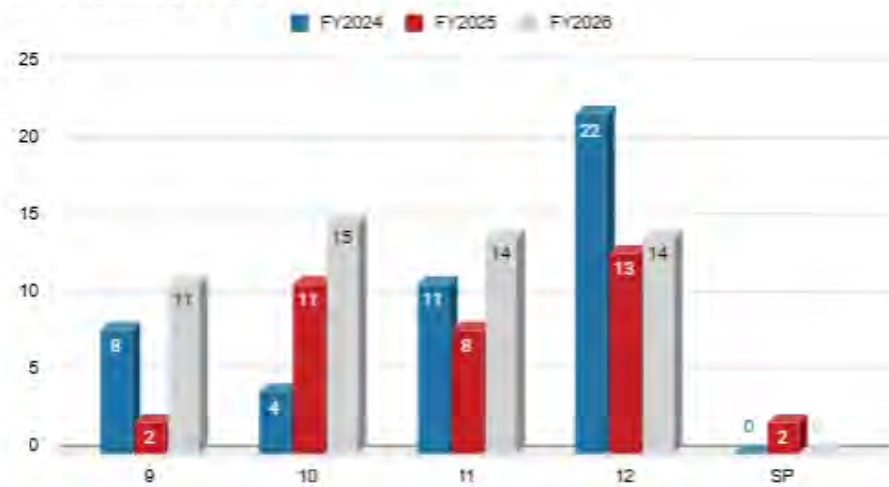
Principal:
Jamaal Camah

Grades 9-12
nlis.salemk12.org

FY26 Highlight

Living our mission of real-world learning by cultivating strategic community partnerships that bridge the gap between the classroom and the professional world, providing students with authentic, hands-on experiences.

ENROLLMENT BY GRADE



Total FY26 Enrollment: 54

STUDENT TO TEACHER RATIO



8.1 : 1



New Liberty

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|---------------------------|-----------------|-----------------|-----------------|--------------------|-----------------|----------|
| Expense | \$ 293,944.33 | \$ 276,239.32 | \$ 276,840.00 | \$ 69,972.00 | \$ (206,868.00) | -75% |
| Contracted Services | \$ 46,921.79 | \$ 43,597.24 | \$ 56,000.00 | \$ 57,120.00 | \$ 1,120.00 | |
| Instructional Supplies | \$ 2,921.82 | \$ 7,417.71 | \$ 8,000.00 | \$ 8,160.00 | \$ 160.00 | |
| Office Supplies | \$ 3,747.42 | \$ 3,746.13 | \$ 4,000.00 | \$ 4,080.00 | \$ 80.00 | |
| Photocopy Machine Lease | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Printing And Binding | \$ 499.88 | \$ 500.00 | \$ 600.00 | \$ 612.00 | \$ 12.00 | |
| Rental & Lease | \$ 239,853.42 | \$ 220,978.24 | \$ 208,240.00 | \$ - | \$ (208,240.00) | |
| Personnel | \$ 1,003,721.16 | \$ 1,101,129.76 | \$ 1,190,781.86 | \$ 1,166,900.30 | \$ (23,881.56) | -2% |
| Adjustment Counselor | \$ 88,169.44 | \$ 94,051.00 | \$ 102,215.59 | \$ 108,002.18 | \$ 5,786.59 | |
| Administrative | \$ 144,118.42 | \$ 149,118.59 | \$ 153,993.40 | \$ 144,200.00 | \$ (9,793.40) | |
| Clerical | \$ 158,124.83 | \$ 171,058.74 | \$ 186,526.88 | \$ 183,435.30 | \$ (3,091.58) | |
| Dist Wide Teaching | \$ - | \$ - | \$ 16,911.00 | \$ - | \$ (16,911.00) | |
| ELEMENTARY | \$ - | \$ 8,413.50 | \$ 10,000.00 | \$ - | \$ (10,000.00) | |
| Fringe/Stipends | \$ 18,905.00 | \$ 25,014.05 | \$ 18,500.00 | \$ 28,870.00 | \$ 10,370.00 | |
| Nurses | \$ 41,743.22 | \$ 33,038.39 | \$ 45,997.80 | \$ 52,419.57 | \$ 6,421.77 | |
| Paraprofessionals | \$ 25,966.97 | \$ 27,661.46 | \$ 30,617.32 | \$ 40,069.89 | \$ 9,452.57 | |
| Psychologist | \$ 15,637.46 | \$ 18,179.27 | \$ 20,133.12 | \$ - | \$ (20,133.12) | |
| Special Education Teacher | \$ - | \$ - | \$ 93,529.71 | \$ 62,405.70 | \$ (31,124.01) | |
| Teaching | \$ 511,055.82 | \$ 574,594.76 | \$ 512,357.04 | \$ 547,497.66 | \$ 35,140.62 | |
| Grand Total | \$ 1,297,665.49 | \$ 1,377,369.08 | \$ 1,467,621.86 | \$ 1,236,872.30 | \$ (230,749.56) | -16% |

Budget Notes:

Non Personnel

- Due to the elementary merger, NLIS will move to the Carlton building & *Rental & Lease* line will be a cut

Personnel

- Special Education Team Chair shifted to Special district wide under *Administrative* fund line
- Clerk position slightly over budgeted in FY26
- Vacant .2 Speech and Language position reallocated to Collins due to caseload
- .5 ML teacher was labeled as an *Elementary Teaching* role, has been shifted to *Stipends* fund line
- Psychologist reallocated to Special district wide under *Psychologist* line
- Special Education Teacher had changes in salary



Salem High School

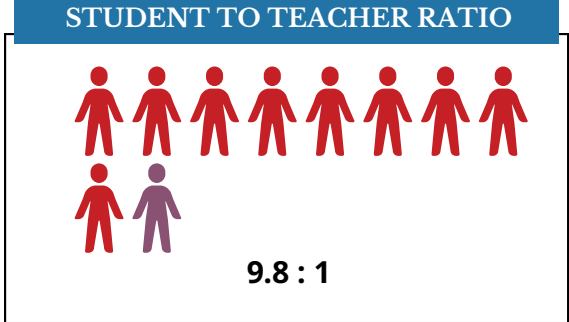
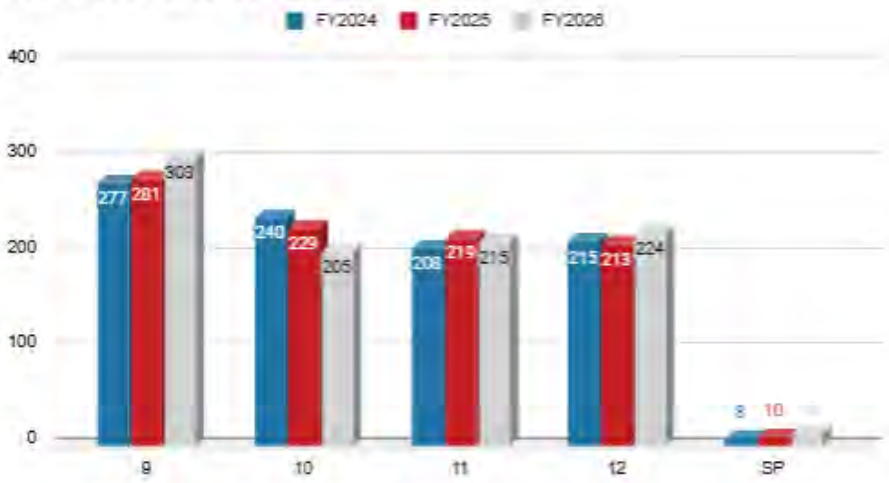
Principal:
Glenn Burns
Assistant Principals:
Lynne Mullen
Shamus Mruk
Andrew Bub

FY26 Highlight
Expanding access to rigorous academics, with over 90% of 11th and 12th-grade students now enrolled in advanced coursework.

Grades 9-12
spssalemhs.salemk12.org

Total FY26 Enrollment: 960

ENROLLMENT BY GRADE



Salem High School

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|--------------------------------|------------------|------------------|------------------|--------------------|-----------------|----------|
| Expense | \$ 833,752.37 | \$ 905,400.98 | \$ 972,325.00 | \$ 1,076,291.50 | \$ 103,966.50 | 11% |
| Athletic Equipment | \$ 79,940.25 | \$ 108,661.30 | \$ 110,000.00 | \$ 112,200.00 | \$ 2,200.00 | |
| Books-Library | \$ 16,840.49 | \$ 15,145.25 | \$ 15,000.00 | \$ 15,300.00 | \$ 300.00 | |
| Contracted Services | \$ 286,310.50 | \$ 258,520.95 | \$ 291,000.00 | \$ 351,820.00 | \$ 60,820.00 | |
| Dues And Sub | \$ 24,284.49 | \$ 19,276.27 | \$ 25,000.00 | \$ 25,500.00 | \$ 500.00 | |
| Educational Training | \$ 6,800.00 | \$ 2,419.00 | \$ 4,000.00 | \$ 4,080.00 | \$ 80.00 | |
| Equipment | \$ 4,163.85 | \$ 10,559.99 | \$ 7,000.00 | \$ 7,140.00 | \$ 140.00 | |
| Instructional Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Software | \$ 59,830.10 | \$ 74,314.81 | \$ 75,000.00 | \$ 76,500.00 | \$ 1,500.00 | |
| Instructional Supplies | \$ 147,923.47 | \$ 140,320.03 | \$ 147,500.00 | \$ 150,450.00 | \$ 2,950.00 | |
| Instructional/Educational Test | \$ 31,610.04 | \$ 27,581.04 | \$ 40,000.00 | \$ 60,800.00 | \$ 20,800.00 | |
| Insurance-Athletic | \$ 11,558.00 | \$ 11,558.00 | \$ 12,600.00 | \$ 12,852.00 | \$ 252.00 | |
| Office Supplies | \$ 19,191.47 | \$ 20,028.96 | \$ 20,225.00 | \$ 20,629.50 | \$ 404.50 | |
| Other Expenses | \$ 17,310.77 | \$ 29,849.00 | \$ 30,000.00 | \$ 32,600.00 | \$ 2,600.00 | |
| Printing And Binding | \$ 395.00 | \$ 2,494.10 | \$ 4,000.00 | \$ 4,080.00 | \$ 80.00 | |
| Rental & Lease | \$ 16,499.00 | \$ 27,025.00 | \$ 20,000.00 | \$ 20,400.00 | \$ 400.00 | |
| School Leadership | \$ 13,238.07 | \$ 9,818.98 | \$ 7,000.00 | \$ 7,140.00 | \$ 140.00 | |
| Security | \$ 10,925.75 | \$ 8,988.66 | \$ 9,000.00 | \$ 15,000.00 | \$ 6,000.00 | |
| Staff/Student Devices | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Textbooks | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Transportation | \$ 44,937.78 | \$ 90,837.94 | \$ 115,000.00 | \$ 119,000.00 | \$ 4,000.00 | |
| Tuition | \$ 41,993.34 | \$ 48,001.70 | \$ 40,000.00 | \$ 40,800.00 | \$ 800.00 | |
| Personnel | \$ 12,634,702.01 | \$ 13,198,541.11 | \$ 13,519,630.47 | \$ 14,474,044.41 | \$ 954,413.94 | 7% |
| Adjustment Counselor | \$ 333,930.72 | \$ 356,577.23 | \$ 302,667.13 | \$ 417,379.62 | \$ 114,712.49 | |
| Administrative | \$ 1,084,581.36 | \$ 1,098,831.02 | \$ 1,163,129.22 | \$ 1,186,157.79 | \$ 23,028.57 | |
| Behavior Specialists | \$ - | \$ - | \$ - | \$ 55,938.25 | \$ 55,938.25 | |
| Clerical | \$ 323,100.87 | \$ 321,700.63 | \$ 352,888.14 | \$ 301,748.41 | \$ (51,139.73) | |
| Co-Curric/Athletic | \$ 299,141.63 | \$ 311,480.36 | \$ 390,000.00 | \$ 460,650.00 | \$ 70,650.00 | |
| Dist Wide Teaching | \$ 866,831.53 | \$ 769,065.90 | \$ 568,185.60 | \$ 756,827.31 | \$ 188,641.71 | |
| Family Engagement Facilitator | \$ 52,784.62 | \$ 59,770.53 | \$ 70,861.50 | \$ - | \$ (70,861.50) | |
| Fringe/Stipends | \$ 151,377.68 | \$ 169,642.79 | \$ 136,000.00 | \$ 116,040.00 | \$ (19,960.00) | |
| High School | \$ 6,491,613.43 | \$ 7,014,029.43 | \$ 7,020,902.88 | \$ 7,343,999.21 | \$ 323,096.33 | |
| Nurses | \$ 163,860.69 | \$ 177,180.20 | \$ 194,326.58 | \$ 209,678.26 | \$ 15,351.68 | |
| Overtime (General) | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Paraprofessional | \$ 638,059.64 | \$ 609,724.60 | \$ 819,393.00 | \$ 898,054.01 | \$ 78,661.01 | |
| Paraprofessionals | \$ 141,338.63 | \$ 138,848.15 | \$ 128,887.40 | \$ 123,843.54 | \$ (5,043.86) | |
| Psychologist | \$ 166,211.10 | \$ 170,491.21 | \$ 197,030.86 | \$ 114,252.90 | \$ (82,777.96) | |
| Sped High Schl-Psnl | \$ 1,341,897.75 | \$ 1,436,192.88 | \$ 1,603,754.26 | \$ 1,815,405.75 | \$ 211,651.49 | |
| Substitute Teachers | \$ - | \$ 10,362.88 | \$ 51,312.79 | \$ 72,631.20 | \$ 21,318.41 | |
| Teaching | \$ 411,991.84 | \$ 379,822.71 | \$ 426,770.22 | \$ 458,196.33 | \$ 31,426.11 | |
| Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Tutors | \$ 167,980.52 | \$ 174,820.59 | \$ 93,520.89 | \$ 143,241.83 | \$ 49,720.94 | |
| Grand Total | \$ 13,468,454.38 | \$ 14,103,942.09 | \$ 14,491,955.47 | \$ 15,550,335.91 | \$ 1,058,380.44 | 7% |

Budget Notes:

Non-Personnel

- *Contracted Services* increase due to costs for athletics, including referees, video/film/recording, and athletic trainer
- *Instructional/Educational Test* increase reflecting full cost that was previously covered by a grant which has end
- *Security* increase due to known need increased usage

Personnel lines

- 2 teacher roles have been reduced
- Early College Coordinator role being reduced to .6 and shifted onto a grant
- 3 teachers being shifted onto grants
- Paraprofessional shifted to Behavioral Specialist in FY26
- FY26 Swap of 1 clerk for a 1 FTE teacher (Student Activities teacher) correctly budgeted
- Family Engagement Facilitator funding has been moved to DEIE Cost Center
- Reduction in Stipends line due to some of the Community Office work shifting to grant funded 9th period
- Paraprofessional position slightly over budgeted in FY26
- Adjustment Counselor cut from FY26 was budgeted *Psychologist* line and has been corrected

Athletics

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|------------------------|---------------|---------------|----------------|--------------------|---------------|----------|
| Expense | \$ 366,101.23 | \$ 462,284.43 | \$ 502,325.00 | \$ 576,891.50 | \$ 74,566.50 | 15% |
| Athletic Equipment | \$ 79,940.25 | \$ 108,661.30 | \$ 110,000.00 | \$ 112,200.00 | \$ 2,200.00 | |
| Contracted Services | \$ 164,790.52 | \$ 168,740.90 | \$ 185,000.00 | \$ 243,700.00 | \$ 58,700.00 | |
| Dues And Sub | \$ 18,770.17 | \$ 14,286.27 | \$ 18,000.00 | \$ 18,360.00 | \$ 360.00 | |
| Instructional Supplies | \$ 1,263.70 | \$ 2,133.17 | \$ 2,500.00 | \$ 2,550.00 | \$ 50.00 | |
| Insurance-Athletic | \$ 11,558.00 | \$ 11,558.00 | \$ 12,600.00 | \$ 12,852.00 | \$ 252.00 | |
| Office Supplies | \$ 105.29 | \$ 204.19 | \$ 225.00 | \$ 229.50 | \$ 4.50 | |
| Other Expenses | \$ 17,310.77 | \$ 29,849.00 | \$ 30,000.00 | \$ 32,600.00 | \$ 2,600.00 | |
| Rental & Lease | \$ 16,499.00 | \$ 27,025.00 | \$ 20,000.00 | \$ 20,400.00 | \$ 400.00 | |
| Security | \$ 10,925.75 | \$ 8,988.66 | \$ 9,000.00 | \$ 15,000.00 | \$ 6,000.00 | |
| Transportation | \$ 44,937.78 | \$ 90,837.94 | \$ 115,000.00 | \$ 119,000.00 | \$ 4,000.00 | |
| Personnel | \$ 299,141.63 | \$ 311,480.36 | \$ 390,000.00 | \$ 460,650.00 | \$ 70,650.00 | 18% |
| Co-Curric/Athletic | \$ 299,141.63 | \$ 311,480.36 | \$ 390,000.00 | \$ 460,650.00 | \$ 70,650.00 | |
| Overtime (General) | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Grand Total | \$ 665,242.86 | \$ 773,764.79 | \$ 892,325.00 | \$ 1,037,541.50 | \$ 145,216.50 | 16% |

Budget Notes:

Non Personnel

- *Contracted Services* increase due to costs for referees, video/film/recording, and athletic trainer
- *Security* increase due to planned usage

Personnel

- Increase to *Co-Curric/Athletic* due to known increase of Athletic Coaches stipends



SALEM PREP HIGH SCHOOL

Principal:
Lisa O'Neill

Grades 8-12
spssalemhsprep.salemk12.org

FY26 Highlight

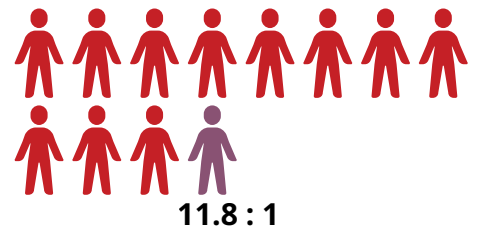
Commitment to Inclusive Excellence: We ensure students with intensive mental health needs have equitable access to high-quality education alongside their peers, fostering a sense of belonging and opportunity within their own community.

ENROLLMENT BY GRADE



Total FY26 Enrollment: 20

STUDENT TO TEACHER RATIO



Salem Prep

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|------------------------|---------------|---------------|----------------|--------------------|-----------------|----------|
| Expense | \$ 145,676.22 | \$ 143,427.27 | \$ 142,160.00 | \$ 19,788.00 | \$ (122,372.00) | -86% |
| Contracted Services | \$ 877.00 | \$ 10,867.22 | \$ 10,000.00 | \$ 10,200.00 | \$ 200.00 | |
| Educational Training | \$ 250.00 | \$ 250.00 | \$ 250.00 | \$ 255.00 | \$ 5.00 | |
| Instructional Hardware | \$ - | \$ 159.92 | \$ - | \$ - | \$ - | |
| Instructional Software | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Supplies | \$ 5,970.96 | \$ 7,445.16 | \$ 7,000.00 | \$ 7,140.00 | \$ 140.00 | |
| Office Supplies | \$ 1,630.76 | \$ 1,199.48 | \$ 1,200.00 | \$ 1,224.00 | \$ 24.00 | |
| Other Expenses | \$ 697.94 | \$ 746.03 | \$ 950.00 | \$ 969.00 | \$ 19.00 | |
| Rental & Lease | \$ 136,249.56 | \$ 122,759.46 | \$ 122,760.00 | \$ - | \$ (122,760.00) | |
| School Leadership | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Staff/Student Devices | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 730,744.33 | \$ 531,766.71 | \$ 580,247.97 | \$ 859,512.62 | \$ 279,264.65 | 48% |
| Administrative | \$ 126,709.14 | \$ 127,417.52 | \$ 133,900.00 | \$ 137,917.00 | \$ 4,017.00 | |
| Behavior Specialists | \$ 66,180.65 | \$ 32,906.50 | \$ 39,788.17 | \$ 49,298.19 | \$ 9,510.02 | |
| Dist Wide Teaching | \$ 15,632.67 | \$ 18,173.85 | \$ 19,724.30 | \$ - | \$ (19,724.30) | |
| Fringe/Stipends | \$ 6,342.50 | \$ 10,452.59 | \$ 15,000.00 | \$ 15,300.00 | \$ 300.00 | |
| Nurses | \$ 41,743.16 | \$ 31,399.03 | \$ 45,997.80 | \$ 52,419.57 | \$ 6,421.77 | |
| Paraprofessionals | \$ 25,095.07 | \$ 56,358.52 | \$ 37,685.44 | \$ 46,308.38 | \$ 8,622.94 | |
| Psychologist | \$ 132,112.62 | \$ 169,965.55 | \$ 184,622.55 | \$ 203,602.21 | \$ 18,979.66 | |
| Teaching | \$ 316,928.52 | \$ 85,093.15 | \$ 103,529.71 | \$ 354,667.27 | \$ 251,137.56 | |
| Grand Total | \$ 876,420.55 | \$ 675,193.98 | \$ 722,407.97 | \$ 879,300.62 | \$ 156,892.65 | 22% |

Budget Notes:

Non Personnel

- Due to the elementary merger, Salem Prep will move to the Carlton building & Rental & Lease line will be a cut

Personnel

- Psychologist reallocated to Special Education districtwide under *Dist Wide Teaching* line
- 3 Teachers shifted from Revolving revenue to General Fund

Sarah Parker Remond Elementary School

Principal:
Bethann Jellison
Associate Principal:
Lauren Weaver

Grades K-5

Total FY27 Enrollment: ~475



FY26 Highlight

Designing a new innovation plan to build on past successes of the two merging schools, with a program and schedule ensuring every student receives targeted academic support and enrichment daily.

About Sarah Parker Remond

Sarah Parker Remond was born in Salem in 1826 and, along with her sister, was expelled from Salem High School when a group of parents successfully petitioned to separate black and white students. While the petition was backed by Salem's first-ever mayor, Leverett Saltonstall, for whom one of the merging schools is currently named, segregation in Salem Public Schools was overturned in 1844 after 19-year-old law student Robert Morris argued successfully to the School Committee.

Ever motivated, Ms. Remond gave her first anti-slavery speech at age 16 and became a sought-after lecturer, the money from which supported her cause and benefitted freed slaves.

When the Civil War broke, Ms. Remond was in London giving a series of lectures and promoting the Union cause. She attended college in Italy and became a physician, though always maintained her passion for equal rights.

Ms. Remond passed away in 1894.

Sarah Parker Remond

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|---------------------------|---------------|---------------|----------------|--------------------|-----------------|----------|
| Expense | 0 | 0 | 0 | \$ 69,304.00 | \$ 69,304.00 | |
| BOOKSLIBRARY | 0 | 0 | 0 | \$ 5,000.00 | \$ 5,000.00 | |
| Contracted Services | 0 | 0 | 0 | \$ 26,520.00 | \$ 26,520.00 | |
| Dues And Memberships | 0 | 0 | 0 | \$ 1,530.00 | \$ 1,530.00 | |
| Educational Training | 0 | 0 | 0 | \$ - | \$ - | |
| INSTRUCTIONAL SUPPLI | 0 | 0 | 0 | \$ 24,320.00 | \$ 24,320.00 | |
| OFFICE SUPPLIES (GEN | 0 | 0 | 0 | \$ 9,690.00 | \$ 9,690.00 | |
| School Leadership Expense | 0 | 0 | 0 | \$ 2,244.00 | \$ 2,244.00 | |
| Staff/Student Devices | 0 | 0 | 0 | \$ - | \$ - | |
| Technology Equipment | 0 | 0 | 0 | \$ - | \$ - | |
| Personnel | 0 | 0 | 0 | \$ 5,610,800.12 | \$ 5,610,800.12 | |
| Adjustment Counselor | 0 | 0 | 0 | \$ 284,524.66 | \$ 284,524.66 | |
| Administrative | 0 | 0 | 0 | \$ 415,472.26 | \$ 415,472.26 | |
| Behavior Specialists | 0 | 0 | 0 | \$ 54,490.73 | \$ 54,490.73 | |
| Clerical | 0 | 0 | 0 | \$ 64,783.16 | \$ 64,783.16 | |
| Dist Wide Teaching | 0 | 0 | 0 | \$ 630,196.58 | \$ 630,196.58 | |
| ELEMENTARY | 0 | 0 | 0 | \$ 3,338,763.04 | \$ 3,338,763.04 | |
| Fringe/Stipends | 0 | 0 | 0 | \$ 41,820.00 | \$ 41,820.00 | |
| Nurses | 0 | 0 | 0 | \$ 104,939.13 | \$ 104,939.13 | |
| Paraprofessionals | 0 | 0 | 0 | \$ 543,242.69 | \$ 543,242.69 | |
| Psychologist | 0 | 0 | 0 | \$ 97,277.49 | \$ 97,277.49 | |
| Substitute Teachers | 0 | 0 | 0 | \$ 35,290.38 | \$ 35,290.38 | |
| Grand Total | 0 | 0 | 0 | \$ 5,680,104.12 | \$ 5,680,104.12 | |

Budget Notes:

Non-personnel

- FY27's budget pilots an equitable funding formula for elementary schools' non personnel expenses which considers enrollment & student demographics.
- Added a *Library* fund line

Personnel

- Sarah Parker Remond school will have two additional math interventionist positions for the first 2 years of the merger in order to build a strong instructional core and support the merging of two instructional models into one unified new innovation plan
- Sarah Parker Remond will have 3 inclusion special education teachers, 2 inclusion paraprofessionals and 5 substantially separate classrooms with their own specialized staff
- 19 positions were cut from Saltonstall and Carlton



WITCHCRAFT HEIGHTS ELEMENTARY SCHOOL

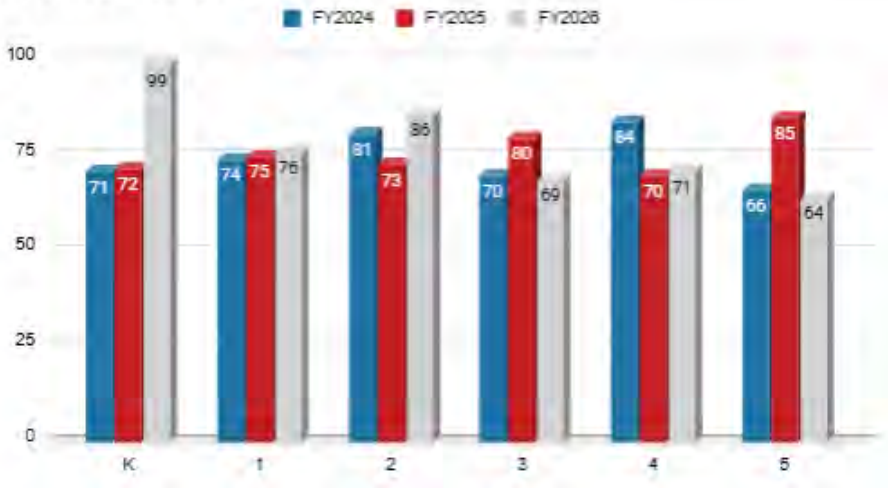
Principal:
Susan Carmona
Assistant Principal:
Nicole Brunelle

Grades K-5
spswhes.salemk12.org

FY26 Highlight

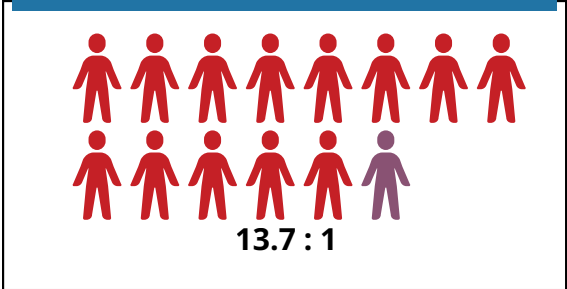
Prioritizing 'Student Ownership of Learning' as our instructional cornerstone, empowering students to take agency in their academic growth.

ENROLLMENT BY GRADE



Total FY25 Enrollment: 465

STUDENT TO TEACHER RATIO



Witchcraft Heights

FY27 Budget

| | FY2024 ACTUAL | FY2025 ACTUAL | FY2026 ADOPTED | FY2027 RECOMMENDED | \$ Change | % Change |
|-------------------------------|-----------------|-----------------|-----------------|--------------------|----------------|----------|
| Expense | \$ 31,830.11 | \$ 28,770.71 | \$ 36,100.00 | \$ 56,645.00 | \$ 20,545.00 | 57% |
| Books-Library | \$ 1,500.00 | \$ 982.14 | \$ 1,000.00 | \$ 5,000.00 | \$ 4,000.00 | |
| Contracted Services | \$ 113.00 | \$ 103.00 | \$ 12,600.00 | \$ 18,695.00 | \$ 6,095.00 | |
| Dues And Memberships | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Educational Training | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Equipment | \$ 1,000.00 | \$ 997.24 | \$ 500.00 | \$ 510.00 | \$ 10.00 | |
| Instructional Software | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Instructional Supplies | \$ 28,017.11 | \$ 24,998.66 | \$ 20,000.00 | \$ 25,400.00 | \$ 5,400.00 | |
| Office Supplies | \$ 1,200.00 | \$ 1,689.67 | \$ 2,000.00 | \$ 7,040.00 | \$ 5,040.00 | |
| Other Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | |
| School Leadership Expense | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Staff/Student Devices | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Technology Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Textbooks | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel | \$ 5,039,953.41 | \$ 5,195,014.45 | \$ 5,394,666.45 | \$ 6,193,740.64 | \$ 799,074.19 | 15% |
| Adjustment Counselor | \$ 283,406.95 | \$ 253,306.06 | \$ 280,304.60 | \$ 314,719.98 | \$ 34,415.38 | |
| Administrative | \$ 393,846.81 | \$ 371,282.24 | \$ 374,368.97 | \$ 408,750.77 | \$ 34,381.80 | |
| Behavior Specialists | \$ - | \$ 58,036.14 | \$ 60,375.51 | \$ 128,312.00 | \$ 67,936.49 | |
| Clerical | \$ 55,750.86 | \$ 61,077.86 | \$ 62,607.50 | \$ 64,936.73 | \$ 2,329.23 | |
| Dist Wide Teaching | \$ 520,560.56 | \$ 470,458.14 | \$ 563,636.60 | \$ 569,659.99 | \$ 6,023.39 | |
| ELEMENTARY | \$ 2,957,952.51 | \$ 3,105,093.41 | \$ 3,098,939.39 | \$ 3,472,442.60 | \$ 373,503.21 | |
| Family Engagement Facilitator | \$ 65,672.87 | \$ 46,155.05 | \$ - | \$ - | \$ - | |
| Fringe/Stipends | \$ 36,003.36 | \$ 31,393.77 | \$ 28,600.00 | \$ 29,172.00 | \$ 572.00 | |
| Nurses | \$ 87,969.44 | \$ 93,851.00 | \$ 102,015.59 | \$ 107,802.18 | \$ 5,786.59 | |
| Paraprofessionals | \$ 576,527.78 | \$ 610,610.87 | \$ 715,526.21 | \$ 1,000,562.38 | \$ 285,036.17 | |
| Psychologist | \$ 62,262.27 | \$ 69,591.71 | \$ 80,039.43 | \$ 62,091.63 | \$ (17,947.80) | |
| Substitute Teachers | \$ - | \$ 24,158.20 | \$ 28,252.65 | \$ 35,290.38 | \$ 7,037.73 | |
| Tutors | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Grand Total | \$ 5,071,783.52 | \$ 5,223,785.16 | \$ 5,430,766.45 | \$ 6,250,385.64 | \$ 819,619.19 | 15% |

Budget Notes:

Non-Personnel

- FY27's budget pilots an equitable funding formula for elementary schools' non personnel expenses which considers enrollment & student demographics.
- Witchcraft Heights non personnel budget increases by 57%
- *Library* fund line increased

Personnel

- Adding 1 classroom teacher to maintain class size
- Shifting a district Special Education Teacher from Collins to a new Behavior Specialist role
- 2 New Paraprofessionals added in FY26
- Reallocation decreased in *Psychologist* FTE (from 1 to .7)

Appendices



Appendix A:

Budget Forum Q&A

Below please find the questions captured at the Public Budget forums and answers from District personnel.

Q: Student Enrollment: Low income student enrollment is down by 3% - can you speak to whether that is being driven by incoming kids (fewer being low income) or is it that fewer non-low income kids are leaving the district at grade 6 or 9?

A: Probably both. Deeper analysis is required to fully know for certain, but we do know that enrollment at Collins Middle School and Salem High School has grown over the last several years. Salem High School, for example, enrolled 803 students in school year 2021-2022; this year, there are 960 students enrolled, adding 157 students (representing a nearly 20% increase in the number of students enrolled).

Salem's overall enrollment has grown by 224 students since 2021-2022 (a 6% increase).

Q: Non Personnel: The non personnel expense has almost doubled in the last four years. With an expected increase of 19.62% in just the last year. Can you explain?

A: Non Personnel costs have been rising over the last several years, and in some categories, the increases have been steep. In FY23, non personnel expenses were \$12.9 million; in FY26, non personnel expenses are projected to be \$18.6 million. Some of this is attributable to the way we budget, and whether expenses are charged to the general fund or to a grant. In FY23, for example, some non personnel costs would have been covered by pandemic relief funds (ESSER). So the increase over time reflects more funds being budgeted to the general fund and not grants.

Another example: The costs for transporting for students who are experiencing homelessness has increased dramatically. While Salem hosted a migrant shelter, the numbers of students experiencing homelessness increased rapidly and the Salem Public Schools received supplemental funds from the Commonwealth for each student sheltered there. So even though the numbers of students and the costs of transporting them both increased, the supplemental funding allowed SPS to keep the budget lower (in FY24 & FY25) than our actual costs (since those supplemental grant funds were offsetting the expenses. In FY26, with the shelter funds no longer available to SPS, the budget for transporting students experiencing homelessness increased by 46%.

Looking ahead to FY27, the cost for transporting students experiencing homelessness is projected to increase by ~3%. This is lower than was originally projected and that smaller increase is attributable to the fact that the number of families experiencing homelessness is stabilizing and/or decreasing, and we have secured new vendors to provide this transportation at what is expected to be a more favorable rate.

Appendix A:

Budget Forum Q&A

Q: Carlton Move: Can you speak to the costs of moving the Carlton kids and staff to Lafayette Street (moving expenses, etc) and also whether there will be any immediately recognized (this year) cost savings from vacating that building?

A: We are planning for the following move related costs: moving supplies (boxes, labels, tape, dumpsters); paid packing time for staff; and the costs of movers for the furniture and technology. We anticipate those costs will be roughly \$35,000. The packing supplies and staff time will be paid from the current fiscal year's budget. The cost of the movers will be a cost for FY27.

We expect to realize savings by moving New Liberty Innovation School and Salem Prep into the Carlton building. This means we will not have to pay over \$300,000 in rent to house those schools at the Witch City Mall.

In addition, merging two schools will allow us to concentrate resources and reduce the overall number of positions needed to serve all students.

Q: Elementary Reconfiguration: Is there an estimated cost savings from the elementary schools consolidation?

A: The analysis conducted during the elementary school reconfiguration estimated that the savings would be approximately \$1.3 million. As we finalize our budget proposal, the savings appear to be over \$1.6 million, which includes the additional savings realized from moving New Liberty Innovation School and Salem Prep to Carlton.

Q: Position Eliminations: How many vacant positions will be eliminated? How many in schools v. central office?

A: As in previous years, we will prioritize vacant positions in the case of position reductions. There are at least two known position eliminations of vacant positions. Both are centrally budgeted positions that support schools. More information will be made available once the final budget proposal is completed.

Q: When will staff be told that their positions are being eliminated?

A: By the end of March.

Appendix A:

Budget Forum Q&A

Q: Elementary Reconfiguration: What is the thought for the specialty roles for Sarah Parker Remond? Additional student supports, or something else?

A: The Sarah Parker Remond school will have extra instructional core staff. The initial proposal is to add 2 additional math interventionists as well as an Associate Principal position. The Associate Principal role will add a seasoned administrator who has been a Principal to the leadership team.

Q: Long Term Planning: Is there any discussion for more long-term planning / investment that would help reduce non-personnel costs like electricity? For example, a shade structure with solar panels (like the one at Beverly HS) as part of the SHS new building or other schools with sunlit parking?

A: We are working closely with the city to reduce our costs, and our energy consumption. The new high school is expected to be “net zero” and should reduce our utilities costs dramatically, while helping the city of Salem achieve its sustainability goals.

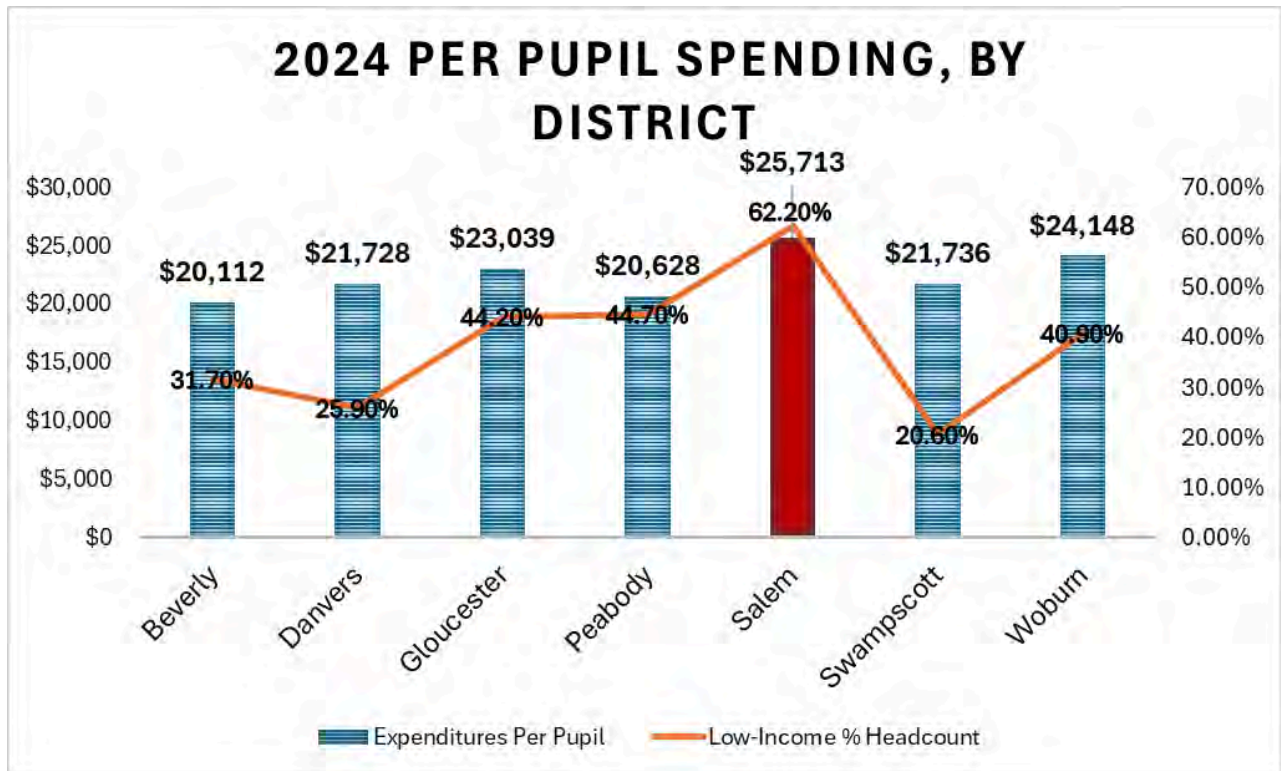
(In terms of this specific example, the new high school is scheduled to get a similar solar canopy as the one from Beverly referenced in the question.)

Appendix A: Budget Forum Q&A

Q: Funding: Not sure if you can answer this, but how does SPS's funding from the city compare to other similar cities/towns? Not in terms of growth, but in terms of the % of the overall city budget.

A: This is a complicated question. A quick look at the municipal budgets and school budgets from neighboring communities shows a wide range in terms of the percentage the schools make up of their city's total budget. However, it isn't an apples-to-apples comparison because different communities include different expenses within their school budget. (For example, it is common for schools to have employee health insurance as part of their budget. In Salem, school employee health insurance is budgeted to the city, and does not appear in the school budget.)

One way to look at this is to compare per pupil spending by school district. Below is a selection of nearby communities and their per pupil spending in 2024 (the most recent year for which comparison data is available). The orange horizontal line represents low income student enrollment, and the vertical bars represent total per pupil spending. Salem (in red) has the highest per pupil spending, and also the highest percentage of low income students.



Appendix A: Budget Forum Q&A

Q: Funding: Not sure if you can answer this, but how does SPS's funding from the city compare to other similar cities/towns? Not in terms of growth, but in terms of the % of the overall city budget. (continued)

Another way to look at this question is to consider what percentage of the school budget each community is estimated to be able to contribute according to the Department of Elementary and Secondary Education. See below for a selection of communities whose student enrollment is similar to Salem's. The **Required Local Contribution** is the amount that the Department of Elementary and Secondary Education (DESE) estimates communities can contribute to their school budget, and the **Required Local Contribution as a % of the total budget** shows what percentage of the overall budget DESE estimates each community can pay. Shaded in gray is Salem: DESE estimates that the community is able to directly fund nearly 61% of the district budget.

FY27 Chapter 70 district summary

| District | Required Local Contribution | Required Local Contribution as a % of the budget |
|------------|-----------------------------|--|
| Beverly | \$53,954,926 | 80% |
| Danvers | \$37,812,993 | 83% |
| Gloucester | \$41,501,767 | 79% |
| Peabody | \$62,683,035 | 62% |
| Salem | \$51,401,175 | 61% |
| Swampscott | \$23,020,797 | 79% |
| Woburn | \$62,326,740 | 83% |

Appendix A:

Budget Forum Q&A

Q: Long Term Financial picture: Are you able to speak to the longer term financial picture for the district? We often hear about structural defects and it's not clear how sustainable this year's budget solves will be. Many families have concerns about further mergers / cuts in the future and it would be helpful to understand your assessment of the longer term (next ~5 years) financial picture and strategy

A: At this time, we have not conducted 5 year financial projections. There are still many unknowns, including:

- **Unknown collective bargaining agreements:** The vast majority of SPS employees are members of a union, and the largest union by far is the Salem Teachers Union (which represents nearly 2/3rds of employees). The STU contracts for both the teacher unit and Paraprofessional & School Related Personnel (PSRP) unit are only current through the end of the next school year. Without a sense of the costs in the next collective bargaining agreement, it is challenging to speculate on the largest cost in our budget.
- **CH70 changes:** Over the last school year, The Department of Elementary and Secondary Education has conducted a listening tour for districts. Many districts have come forward to report that the funding formula does not fully cover the true costs that school districts are facing– especially relating to rising personnel costs, and rising costs for employee insurance, student transportation, and utility costs for heating and cooling. It is hoped that the legislature will address the challenges to the formula so that as Massachusetts' student enrollment changes, municipalities have adequate funding for their school buildings.

While these factors make it challenging to create accurate long term budget predictions, we believe we are taking steps toward financial stability. Merging the two elementary schools will help to consolidate resources.

We hope to do more analysis of this question during the summer of 2026.

Appendix A:

Budget Forum Q&A

Q: Subscriptions: Can you share more details about the costs of subscriptions and length of contracts with the respective vendors? Between Aspen, Parentsquare, Jumprope, Stopfinder, STmath, Raptor, Schoolcafe, and at least a few others, what cost savings could result from simplifying this portfolio?

A: We have software subscriptions for multiple purposes: Human Resources infrastructure, curriculum, staff attendance, Special Education administration, school bus routing, school lunch menu planning, facilities events and work orders, etc. Generally our subscriptions are one year with a few exceptions (e.g. Google, PowerSchool, School Cafe).

Together these subscriptions total \$1 million, which is funded by grants and the general fund. The portion of the software subscriptions on the general fund is less than 1% of the total budget.

Periodically, we review our software subscriptions to ensure it is continuing to meet our needs. When looking for a new software platform, our Instructional Technology team pulls together a diverse committee of stakeholders to participate in vendor demonstrations. We also review pricing and the reviews from other school districts.

When considering whether to drop a software subscription, we review the analytics to see whether the software is being used. (For example, when we analyzed usage of Lexia Power UP– 6-12 ELA practice– we realized we could drop that subscription because it wasn't being used.) We also consider stakeholder input on the effectiveness of the software and whether there is a new software or platform that can more efficiently meet our needs. Whenever we can combine subscriptions to streamline costs and platforms, we seek to do so.

Q: Teacher Engagement: Has the district engaged with teachers and staff - and not just school leadership - to ask their opinions? If so, can anything be shared about what SPS staff are saying/feeling about these questions?

A: On February 26, the district hosted an online forum for staff, which was attended by over 40 attendees. In addition, the Superintendent engaged his Teacher Advisory Group and solicited their feedback.

Q: Technology Selections: When we select and use technology, have we looked at the research on its effectiveness?

A: Yes. We also review the experience of other districts and the pricing.

Appendix A:

Budget Forum Q&A

Q: Tech. Subscriptions: I echo the question before about budget impacts of tech subscriptions. Raptor specifically is the first thing I'd be willing to cut. At a time when federal agencies are targeting immigrant families through digital databases, it feels gross that SPS is asking caregivers to give their personal identifying info to a third party just to enter a building.

A: Thank you for the feedback. We adopted the Raptor system after a comprehensive security audit while working with a security expert who strongly recommended that Salem adopt a visitor management system. Raptor helps us to ensure the safety of students and staff in the building. We do not share information with federal agencies or the Salem Police.

Q: Parent Advocacy I think it would be helpful for the district to have a well organized process to get families to advocate for things that the district needs - CH70 is a really good example. Same if there are other areas of advocacy where caregiver voices could help. I agree with what another parent said about SPS already having a very lean staff and there not being in-school positions to cut without impacts for students. I personally wish I had known about the chapter 70 issue earlier so I had more time to help advocate with other families

A: Thank you for this idea. We are reviewing our communication strategies so that families, residents and all Salem stakeholders have a deep understanding of the district's practices and infrastructure. It's critically important that our partners understand our funding as well as the policies that shape the work that we do.

Appendix A:

Budget Forum Q&A

Q: The High School Building Project: Many buildings in Salem are far older than the high school- famously so, in many cases. It seems odd that a major public investment (built in the 1970s, renovated in the 1990s) is in such dire need of a major overhaul or possible replacement. Is it common for cities to replace high schools of similar age, especially in a budget climate that has prompted decisions to cut staff two years in a row and close an elementary school?

A: Salem High School is not the oldest building in the school district. However, there are compelling reasons the district applied for, and was accepted into the MSBA program. The Heated and Cooling systems do not work in all parts of the building, the electrical system struggles to meet the demands of a 21st century technology infrastructure, and there are leaks in the building that make some parts of the building unusable.

It is not uncommon for school districts to renovate and maintain older, and perhaps sturdier, older buildings. In the years since the high school was last renovated, a number of other schools, including the Collins Middle School have been renovated and are able to provide more spaces that are better suited to modern learning. As part of the high school building project, we explored whether to renovate or rebuild; the size of the high school and the level of renovation that would be needed, made building a new high school a more affordable option.

The public is invited to tour Salem High School on Sunday, March 29 as part of an open house.

Q: Parent Communication: Last piece of feedback: it would be great to let parents newly entering SPS know how/where to learn more about the budget process. I have young kids and didn't know anything about the budget process before elementary reconfig. Maybe there's a way to give some basic info to parents (even on a one page handout) during elementary school orientation or other major transition points

A: We are considering the ways in which we communicate about our budgeting. An idea we heard at a Budget Forum was to think about ways to preview for parents what is happening in the next level of schooling (e.g. help elementary parents learn more about middle school, and middle school parents learn more about high school). We look forward to thinking about ways that we can introduce the process to families before it starts for next year and will be considering all suggestions, like the one-page document idea shared in the question.

Appendix A:

Budget Forum Q&A

Q: School Budgets and Districtwide Supports Your slides show that 66% of the budget typically is budgeted directly to schools, and the other 34% is budgeted to “Districtwide Supports”. What does that mean? What is included in Districtwide Supports?

A: Below, please see the budgets included in “Districtwide Supports”: expenses that support schools but are not budgeted to them. The largest of those budgets is Special Education, whose budget includes the out-of-district tuitions for students who are best served outside of the district. Second to that is the Facilities budget, which includes the cost for all custodians, as well as utilities and maintenance costs. Student Supports includes costs related to students’ healthy development, and a large cost within that cost center is transportation for students experiencing homelessness..

| Departments | Personnel | Expenses | TOTAL |
|--------------------------------|------------------|-----------------|-----------------------|
| Special Ed | \$1,789,751.33 | \$6,975,943.00 | \$8,765,694.33 |
| IT | \$861,807.99 | \$520,000.00 | \$1,381,807.99 |
| Public Relations | \$119,575.90 | \$26,000.00 | \$145,575.90 |
| Human Resources | \$360,066.90 | \$33,500.00 | \$393,566.90 |
| Health | \$322,263.62 | \$45,250.00 | \$367,513.62 |
| Student Supports | \$501,210.26 | \$1,326,804.00 | \$1,828,014.26 |
| DEIE | \$401,668.34 | \$217,000.00 | \$618,668.34 |
| Multi-Language | \$579,986.79 | \$54,394.00 | \$634,380.79 |
| Facilities | \$2,753,329.49 | \$3,329,941.00 | \$6,083,270.49 |
| Asst Sup. | \$275,913.88 | \$61,500.00 | \$337,413.88 |
| OST | \$99,822.91 | \$194,500.00 | \$294,322.91 |
| School Com. | \$72,000.00 | \$8,500.00 | \$80,500.00 |
| Transportation | \$199,323.85 | \$1,385,000.00 | \$1,584,323.85 |
| Supp | \$302,323.00 | \$68,500.00 | \$370,823.00 |
| Teaching & Learning | \$1,108,947.76 | \$451,085.00 | \$1,560,032.76 |
| Business Office | \$556,828.95 | \$60,000.00 | \$616,828.95 |
| Central Office | \$58,594.80 | \$300,600.00 | \$359,194.80 |
| Other | \$116,027.82 | \$1,031,150.00 | \$1,147,177.82 |

Appendix B: Grants

75

Active
Grants

Total dollars awarded in FY26

(all grants):

\$12,047,891.54

30

Federal
Grants

Total dollars awarded in FY26

(all grants):

\$ 5,318,102.10

FTEs

Federal Funds: 28.15 FTEs \$2,496,063.62

State Funds: 7.21 FTEs \$662,606.69

Local: 11.67 FTEs \$1,390,174.01





FY27 Budget Update

Reporting back on School Committee questions
& other budget feedback
April 13, 2026



Circling Back to School Committee Questions on 4.6.26

- Position reductions to Family Engagement Facilitators & MultiLingual Coaches
- Per pupil spending by school
- Energy upgrades
- New positions & where they are budgeted



Position Reductions – ML Staffing

| Date | ML Enrollment | Difference |
|---------------|---------------|------------|
| March 1, 2023 | 703 | |
| March 1, 2024 | 770 | +67 ↑ |
| March 1, 2025 | 751 | -19 ↓ |
| March 1, 2026 | 672 | -79 ↓ |

Staffing for English Language Development

- Caseloads are ~25:1 in elementary/middle schools
- Staffing ratios are a bit higher at the high school but comparable to where they have been for the past several years.

Multilingual Coaches

- 2 ML coaches who are veteran teachers are returning to the classroom to work directly with students.
- 1 ML coach will remain working to support our two dual language programs
- ML Director will pick up administrative tasks



Position Reductions – Family Engagement Facilitators (FEFs)

2025-26 served as transition year

- Schools have already made adjustments to accommodate partial loss of these positions this year
- FEFs are split this year between Welcome Center and schools

Principals working on work flow plan

- Asking for support with school tours–January & March
- Attendance outreach
- Welcoming new students
- Can use non-personnel \$ to stipend team members for critical pieces of work

Unintended Outcomes

- Family outreach is this person’s job when it should be owned by all
- Caregivers want connection to teachers and staff working directly with their child(ren)
- Over-reliance on FEFs to communicate with Spanish speaking families

Retaining FEFs as members of SPS Educator Community

- 2 to work in Welcome Center
- Parent Child+ manager position open
- Para roles and summer work positions likely options for other 2 FEFs



Updating the FTE reductions

Clarifying the number of staff likely to stay

| Positions | school | district | central | total |
|----------------------------|---------------|-----------------|----------------|--------------|
| total | 21.4 | 8 | 2.4 | 31.8 |
| % of total, by location | 67% | 25% | 8% | 100% |
| vacant | 1 | 2 | 1 | 4 |
| likely staying | 9.4 | 5 | 1.4 | 15.8 |
| unknown | 11 | 1 | 0 | 12 |
| New Positions | | | | |
| budgeted for FY27 | 4 | 0 | 0 | 4 |
| New Positions added | | | | |
| in FY26 | 14 | | | |
| Net Reductions | 3.4 | 8 | 2.4 | 13.8 |



Per Pupil Non Personnel Spending, by School

| School | Enrollment | Special Ed Count | Proposed FY26 | Current Split | Difference |
|--------------|------------|------------------|---------------|---------------|-------------|
| Sarah Parker | ~475 | 133 | \$69,304 | \$81,700 | (-\$12,396) |
| Witchcraft | 466 | 125 | \$59,643 | \$36,100 | +\$23,543 |
| Bates | 412 | 95 | \$53,390 | \$31,500 | +\$21,890 |
| Bentley | 277 | 32 | \$70,880 | \$73,130 | (-\$2,250) |
| Horace Mann | 320 | 79 | \$44,005 | \$34,471 | +\$9,534 |

Piloting a new formula in FY27 for non personnel

Starts with a \$15,000 base

Adds weighted categories, including total enrollment, Special Education enrollment, number of English Learners enrolled.

Additional weights for special circumstances.



Total Per Pupil Spending, General Fund only, by School

Assuming FY27 enrollment is similar to FY26:

| | |
|------------------------------------|-------------------------|
| Average total across schools: | \$18,160.21 |
| Average across Elementary Schools: | \$12,412.16 |
| Elementary School Range: | \$10,545.27-\$13,441.69 |
| Districtwide Supports: | \$ 7,033.83 |

Note: Salem's official per pupil spending calculated & reported by DESE for the most recent year available is \$25,823.55



Total Elementary Per Pupil, by school

| School | FY26 | FY26 Per pupil total | FY27 | FY27 Per pupil total | % change |
|-------------|-----------------|----------------------|-----------------|----------------------|----------|
| Bates | \$ 4,033,928.93 | \$ 9,862.91 | \$ 4,376,285.28 | \$10,545.27 | 6.92% |
| Bentley | \$ 3,444,006.72 | \$ 12,256.25 | \$ 3,580,942.06 | \$12,927.59 | 5.48% |
| Carlton | \$ 3,506,855.20 | \$ 14,140.55 | --- | --- | --- |
| HMLS | \$ 3,523,662.13 | \$ 10,943.05 | \$ 4,175,120.12 | \$12,243.75 | 11.89% |
| Saltonstall | \$ 4,002,761.93 | \$ 15,454.68 | --- | --- | --- |
| SPR | --- | --- | \$ 5,680,104.12 | \$12,622.45 | --- |
| WHES | \$ 5,430,766.45 | \$ 11,629.05 | \$ 6,250,385.64 | \$13,441.69 | 15.59% |



Energy Upgrades

Upgrades to:

- Lighting, Controls, Infiltration, HVAC, Pipe Insulation, Mechanical Repairs
- Through the partnership with Amerseco, Capital Investments, and internal repairs
- Worked to make our equipment more efficient

| School | Total |
|-----------------------------------|-----------------------|
| Witchcraft Heights | \$1,104,260.64 |
| Bates Elementary | \$1,596,286.55 |
| Horace Mann Lab School | \$874,617.55 |
| Saltonstall School | \$618,243.00 |
| Salerno Automotive School | \$20,079.00 |
| Carlton | \$123,654.00 |
| Salem High School | \$28,340.00 |
| Collins Middle School | \$114,174.00 |
| Bentley Academy Innovation School | \$45,899.00 |
| Total | \$4,525,553.74 |



Utilities FY25 v FY26 (May-Feb)

SHS accounts for 49.3% of our electricity consumption

Next highest is CMS

| | FY25 | |
|--------------------|-----------------------|----------------|
| | June-Feb | % of Spending |
| 50 Leavitt-P | \$762.38 | 0.07% |
| 50 Leavitt-P&R | \$61.70 | 0.01% |
| BA | \$72,045.26 | 6.41% |
| BA - Fire | \$90.48 | 0.01% |
| BAIS | \$23,705.82 | 2.11% |
| Bertram | \$23,886.76 | 2.12% |
| CA | \$63,615.98 | 5.66% |
| CMS | \$169,140.16 | 15.05% |
| EV Charge | \$2,649.39 | 0.24% |
| HMLS | \$108,858.53 | 9.68% |
| SA | \$82,607.02 | 7.35% |
| Salerno | \$15,113.20 | 1.34% |
| SHS | \$518,043.33 | 46.08% |
| WHES | \$43,600.80 | 3.88% |
| Grand Total | \$1,124,180.81 | 100.00% |

ELECTRICITY

| | FY26 | |
|--------------------|-----------------------|----------------|
| | June-Feb | % of Spending |
| 50 Leavitt-P | \$801.04 | 0.07% |
| 50 Leavitt-P&R | \$11.51 | 0.00% |
| BA | \$73,652.93 | 6.38% |
| BA - Fire | \$108.14 | 0.01% |
| BAIS | \$25,239.20 | 2.18% |
| Bertram | \$27,443.47 | 2.38% |
| CA | \$51,359.27 | 4.45% |
| CMS | \$164,821.60 | 14.27% |
| EV Charge | \$5,660.87 | 0.49% |
| HMLS | \$99,914.33 | 8.65% |
| SA | \$83,595.56 | 7.24% |
| Salerno | \$10,832.04 | 0.94% |
| SHS | \$569,772.95 | 49.32% |
| WHES | \$42,066.90 | 3.64% |
| Grand Total | \$1,155,279.81 | 100.00% |



Utilities FY25 v FY26 (May-Feb)

Gas usage and costs are higher this year

| | FY25 | |
|--------------------|---------------------|----------------|
| | June-Feb | % of Spending |
| 50 Leavitt | \$486.35 | 0.14% |
| BA | \$27,309.05 | 7.89% |
| BAIS | \$33,128.60 | 9.57% |
| CA | \$24,363.10 | 7.04% |
| CMS | \$64,646.80 | 18.68% |
| HMLS | \$16,889.76 | 4.88% |
| SA | \$22,324.93 | 6.45% |
| Salerno | \$6,819.02 | 1.97% |
| SHS | \$97,387.69 | 28.14% |
| WHES | \$52,719.26 | 15.23% |
| Grand Total | \$346,074.56 | 100.00% |

| | FY26 | |
|--------------------|---------------------|----------------|
| | June-Feb | % of Spending |
| 50 Leavitt | \$995.85 | 0.19% |
| BA | \$65,713.75 | 12.79% |
| BAIS | \$49,706.95 | 9.68% |
| CA | \$32,401.72 | 6.31% |
| CMS | \$88,388.69 | 17.21% |
| HMLS | \$41,520.44 | 8.08% |
| SA | \$26,094.97 | 5.08% |
| Salerno | \$7,206.13 | 1.40% |
| SHS | \$138,454.49 | 26.96% |
| WHES | \$63,151.40 | 12.30% |
| Grand Total | \$513,634.39 | 100.00% |



New Positions: Where are they budgeted?

4 New Positions for FY27 (Classroom Teacher, Transitional Kindergarten teacher, Transitional K Para, Behavior Specialist): **Schools**

14 New Positions for FY26: (7 1:1 Special Education paraprofessionals; 4 other paraprofessionals, including 1 Kindergarten para, and 1 PreK para; 2 teaching positions: including 1 Kindergarten, 1 Special Education teacher; 1 Hallway monitor): **Schools**



Other Questions we've received

Why do the Adjustment Counselor budget lines look so high?

- *City Connects staff are typically budgeted to the Adjustment Counselor lines. So that means there are usually more staff budgeted to those lines than there are Adjustment Counselors*

Why is the Teacher:Student ratio so low?

- *This is the publicly reported number (available on DESE's website). This is not the same thing as class size. This compares the number of adults in the building to the number of students.*



Public Comment

