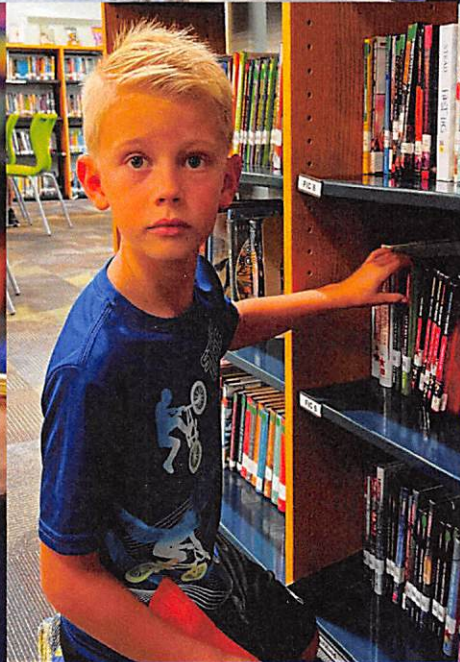


Lyme-Old Lyme Schools

A Private School Experience in a Public School Setting



2023-2024 Budget

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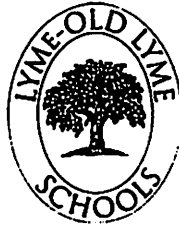


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LYME-OLD LYME SCHOOLS

Regional School District #18

A Private School Experience



in a Public School Setting

Letter of Transmittal for the 2023-2024 Budget

Dear Members of the Lyme and Old Lyme Communities,

The Region 18 Board of Education approved a budget for the 2023-2024 school year at its March 15, 2023 meeting. This \$35,844,345 budget represents a 2.91% increase from the adopted budget for the current year. This budget is now transmitted to you, the voters, for your deliberation and action.

Employee contractual obligations and debt service are the main drivers for this budget. These costs are offset by reductions in special education, plant operations and maintenance and transportation. We have developed a budget that continues to maintain all of our award winning academic and extracurricular offerings which are commensurate, and oftentimes superior, to both public and private schools throughout Connecticut.

This budget supports our commitment to continued adherence to class size guidelines, continuance of existing academic and extracurricular activities, adjustments for anticipated changes in the special education population, adequate funding for maintenance and repair of buildings and grounds, scheduled replacement of technology and equipment, and program improvements that are consistent with high academic and operational standards.

The Board of Education encourages citizens to learn about the budget composition and participate in scheduled budget activities. Thus, you are invited to review the proposed budget, attend our public sessions and, of course, to vote on May 2.

Sincerely,

Steven Wilson
Board of Education Chair

Ian Neviasher
Superintendent of Schools

IAN NEVIASER, SUPERINTENDENT OF SCHOOLS

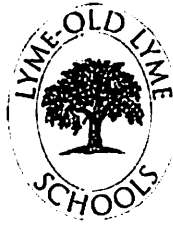
49 Lyme Street, Old Lyme, Connecticut 06371

T: 860-434-7238 F: 860-434-9959 E: neviaseri@region18.org www.region18.org

LYME-OLD LYME SCHOOLS

Regional School District #18

A Private School Experience



in a Public School Setting

Presentations

April 3	6:30 p.m.	Center School	Budget Hearing*
May 1	6:30 p.m.	Center School	Budget Meeting*
May 2	Anticipated Budget Referendum Date		

****LIVE STREAM OF MEETINGS:***

https://www.youtube.com/channel/UCF2_W7yYtFwx067lci9776Q/live

While in person public comment is still acceptable, those wishing to make public comment virtually may use the following Zoom link: <https://region18.zoom.us/j/83527766795>; Meeting ID: 835 2776 6795; +16465588656,,83527766795# US (New York). Those choosing this option will be required to follow the same expectations for those making public comment in person. After being recognized by the chairperson, participants must state their name and place of residence before making their comments to the Board.

Copies of 2023-2024 Budget can be accessed on the District Website: www.region18.org OR by calling Jeanne Delaura at 860-434-7238.

IAN NEVIASER, SUPERINTENDENT OF SCHOOLS

49 Lyme Street, Old Lyme, Connecticut 06371

T: 860-434-7238 F: 860-434-9959 E: neviaseri@region18.org www.region18.org

Key Events in the 2023-2024 Budget Development Process

November 2022	Finance Committee, Board of Education, Administration, parent and staff leadership collaborate to identify assumptions and drivers that will impact the development and adoption of budget.
October – December 2022	Administrators and Directors work with staff to prepare school and program budgets and review/revise them with the Superintendent.
January 2023	Finance Committee and Board meet in a series of workshops to review and discuss budgets by site and program.
January – February 2023	Board discusses budget at regular Board meetings.
February 1, 2023	Community is invited to provide input on proposed budget. Board adopts budget with 2.01% increase.
March 15, 2023	Board adopts budget with 2.91% increase.

Board of Education Members

Steven Wilson, Chair
 Laura Dean-Frazier
 Anna B. James
 Jason Kemp
 Jennifer Miller
 Mary Powell St. Louis
 Martha Shoemaker
 Christopher Staab
 Suzanne Thompson

Administrative Team

Ian Neviasser, Superintendent
 Mark Ambruso, Principal, LOLMS
 Michelle Dean, Director of Curriculum
 Melissa Dougherty, Director of Special Services
 Kelly Enoch, Principal, Mile Creek School
 Allison Hine, Principal, Lyme Consolidated School
 Jeanne Manfredi, Assistant Principal, LOLHS
 Holly McCalla, Business Manager
 Ronald Turner, Director of Facilities and Technology
 Noah Ventola, Assistant Principal, LOLMS
 James Wygonik, Principal, LOLHS

A Primer in Contemporary Budget Concepts

It is nearly impossible to pick up a local newspaper between January and June and not find at least one article on some topic related to school funding or budgets. Sometimes the articles are self-explanatory and sometimes they contain cryptic acronyms or obscure concepts. This primer was developed to help our citizens understand contemporary school budget themes and how they relate to the Region 18 budget.

Topic / Theme	What is it?	What it means to Region 18
ECS – Educational Cost Sharing	ECS is Connecticut's basic educational grant funding. ECS funding is given directly to towns and must be used for education purposes only. The amounts given to towns vary widely and depend on population, wealth and other factors woven into a complex funding formula. The ECS funding structure has changed every year for a number of years.	Since 2014-2015 the State of Connecticut has reduced Lyme and Old Lyme's ECS payments from \$751,142 in 14-15 to \$689,752 for 22-23. Expectations for 23-24 have not been released as of this printing.
MBR – Minimum Budget Requirement	The MBR is the minimum budget that a district must approve in order to receive its full entitlement of ECS funding. Currently, the state has defined the MBR to be the previous year's budget amount (without debt service). Recent changes in the statute allow for several MBR exceptions. These include declining enrollment, needs for academic improvement, school closings, and, district's performance index ranking.	The MBR for Region 18 as of August 2022 is \$31,866,801 (exclusive of debt service.) This is \$434,731 less than the 2023-24 proposed operating budget.
PPE – Per Pupil Expenditure	The PPE is the state's calculation of a district's expenditures on a per pupil basis. The PPE is calculated based on audited expenditures for the district's previous budget year. The PPE is used to calculate state reimbursements for special education students with high cost programs. The current PPEs for Connecticut districts range from a low of \$15,451 in Danbury to a high of \$53,217 in Sharon. Many factors contribute to a district's PPE, including scale, program breadth, number of schools, facility maintenance, etc.	Region 18's PPE is currently calculated to be \$22,995 by the state. The district is small and includes five small schools, which are huge factors in contributing to a higher than average PPE. The District has undertaken an aggressive marketing campaign to increase student enrollment which will assist in maintaining or lowering the PPE.
ADM- Average Daily Membership	In a regional district such as ours, the billings to the towns are based on the number of students from each town in attendance at a given point in time or the Average Daily Membership.	The ADM calculation used by Region 18 is based on an average of the by-town attendance on October 1 and April 1. This year's cost impact is detailed on the Impact to Towns page of this booklet.

BUDGET SUMMARY..... \$35,844,345

	21-22 Actuals	22-23 Budget	23-24 Budget	\$ Increase or (Decrease)	% Inc or (Dec) by Line Item
Certified Salaries	14,864,155	15,173,165	15,588,415	415,250	2.74%
Non-certified Salaries	3,788,426	4,028,842	4,108,877	80,035	1.99%
Employee Benefits	4,110,605	3,894,186	4,114,462	220,276	5.66%
Instructional Programs	1,309,153	1,530,976	1,647,801	116,825	7.63%
Special Education	936,359	1,206,983	1,124,665	(82,318)	(6.82)%
Support Services	71,584	81,861	80,232	(1,629)	(1.99)%
Administrative Services	964,742	905,689	1,092,238	186,549	20.60%
Pupil Transportation	716,346	1,002,825	878,441	(124,384)	(12.40)%
Plant Op & Maintenance	3,581,229	4,042,274	3,979,901	(62,373)	(1.54)%
OPERATING BUDGET	30,342,599	31,866,801	32,615,032	748,231	2.35%
Debt Service	3,045,763	2,963,663	3,229,313	265,650	8.96%
TOTAL BUDGET	\$33,388,362	\$34,830,464	\$35,844,345	\$1,013,881	2.91%

*Estimated enrollment
based on October 1, 2022
in house student count.*

Student Count (In House)	1,267	1,264
Certified Staff	155.80	152.90
Non-Certified Staff	137.73	135.52

NOTE: The percentage increase or (decrease) by line item is calculated by dividing the 2022-2023 \$ increase or (decrease) by the 2023-2024 line item budget amount. For example, the Certified Salaries increase of \$415,250 divided by the 2022-2023 Line Item Budget amount of \$15,173,165 equals .0274 or 2.74%.

2023 - 2024 Total Budget Summary

Operating Budget	+	Debt Service	=	Total Budget
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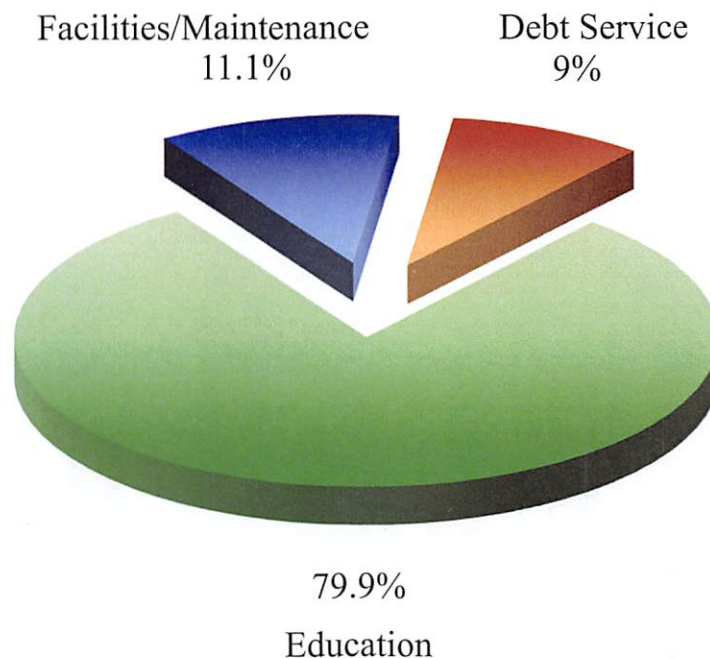
2022 - 2023 Budget = \$34,830,464

2023 - 2024 Budget = \$35,844,345

Dollar Increase = \$1,013,881

% Increase = 2.91%

Education	\$28,635,131	79.9%	of total budget
Facilities/Maintenance	\$3,979,901	11.1%	of total budget
Debt Service	\$3,229,313	9.0%	of total budget



Education

Instructional and administrative salaries, benefits, supplies, equipment, out of district tuition, books.

Facilities/Maintenance

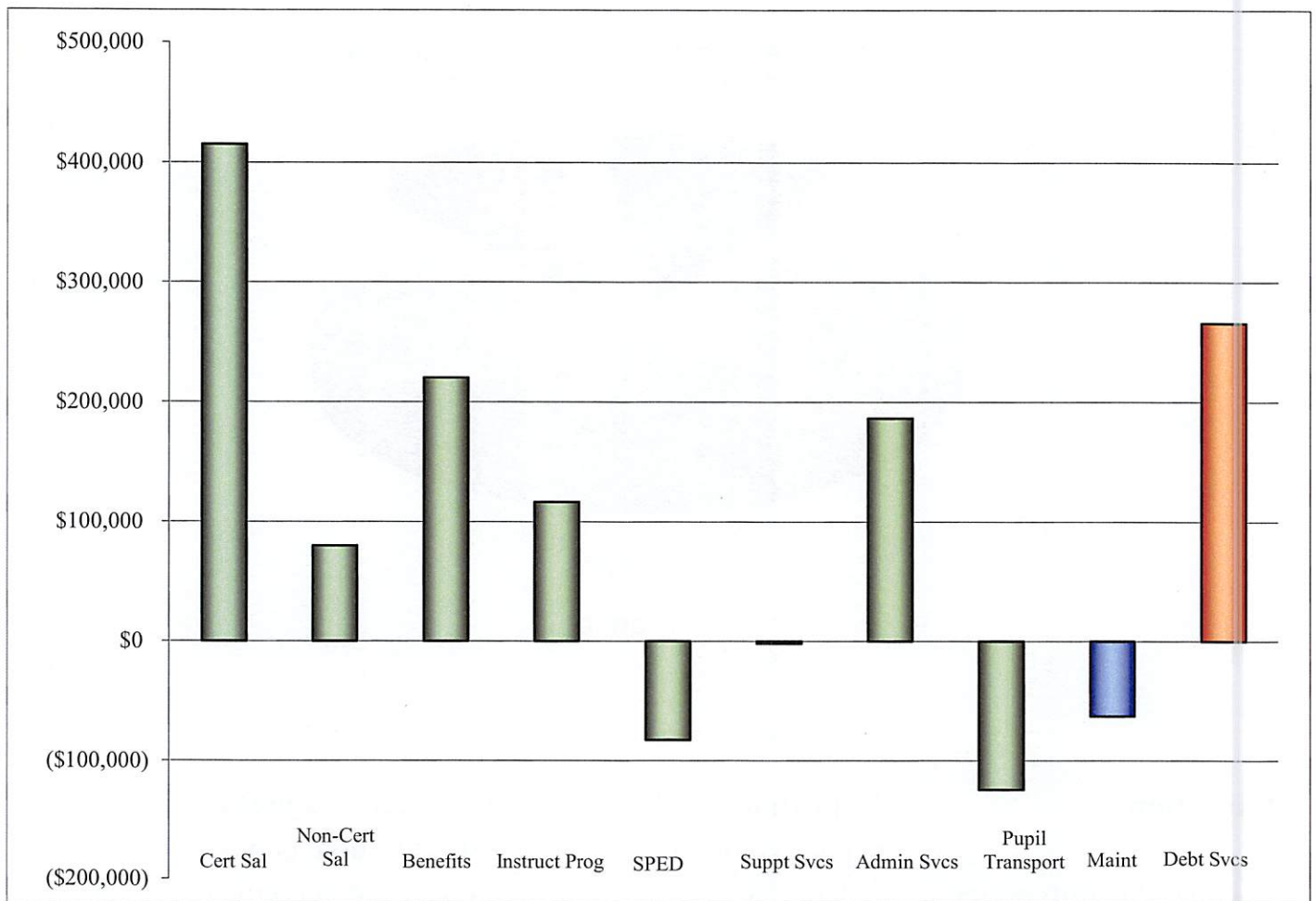
Salaries, supplies, service contracts and equipment to maintain school buildings and grounds; includes capital projects and contingency maintenance.

Debt Service

Principal and interest payments for bonded projects.

Budget Increase by Line Item

Certified Salaries	\$415,250	2.74%
Non-Certified Salaries	\$80,035	1.99%
Employee Benefits	\$220,276	5.66%
Instructional Programs	\$116,825	7.63%
Special Education	(\$82,318)	(6.82)%
Support Services	(\$1,629)	(1.99)%
Administrative Services	\$186,549	20.60%
Pupil Transportation	(\$124,384)	(12.40)%
Plant Op & Maintenance	(\$62,373)	(1.54)%
Debt Service	\$265,650	8.96%
	\$1,013,881	2.91%



Budget Increase by Line Item and Category

FY 2023 - 2024 (in Thousands)

Page 1 of 2

Certified Salaries	<u>\$415,250.0</u>
Contractual Increases, incl. Degree Changes	\$677,414.0
Personnel Changes, Reductions	(\$262,164.0)
Non-certified Salaries**	<u>\$139,279.0</u>
Contractual Increases	\$209,869.0
Personnel Changes	(\$70,590.0)
<i>** includes facilities salaries</i>	
Employee Benefits	<u>\$220,276.0</u>
Health/Life/Disability	\$178,905.0
Other Insurance, FICA, Pension, Tuition	\$41,371.0
Instructional Programs	<u>\$116,825.0</u>
Textbooks	\$36,655.0
Athletics/Student Activities/Field Trips	\$20,243.0
Instructional Tech Equip/Supplies/Software	\$31,217.0
Net all Supplies, Equip., Purchased Svcs.	\$28,710.0
Special Education	<u>(\$82,318.0)</u>
SpEd Therapy & Evaluation	<u>(\$1,160.0)</u>
Tuition	<u>(\$94,801.0)</u>
Net Other: Purchased Svcs/Transport/Supplies	<u>\$13,643.0</u>
Support Services	<u>(\$1,629.0)</u>

Budget Increase by Line Item and Category

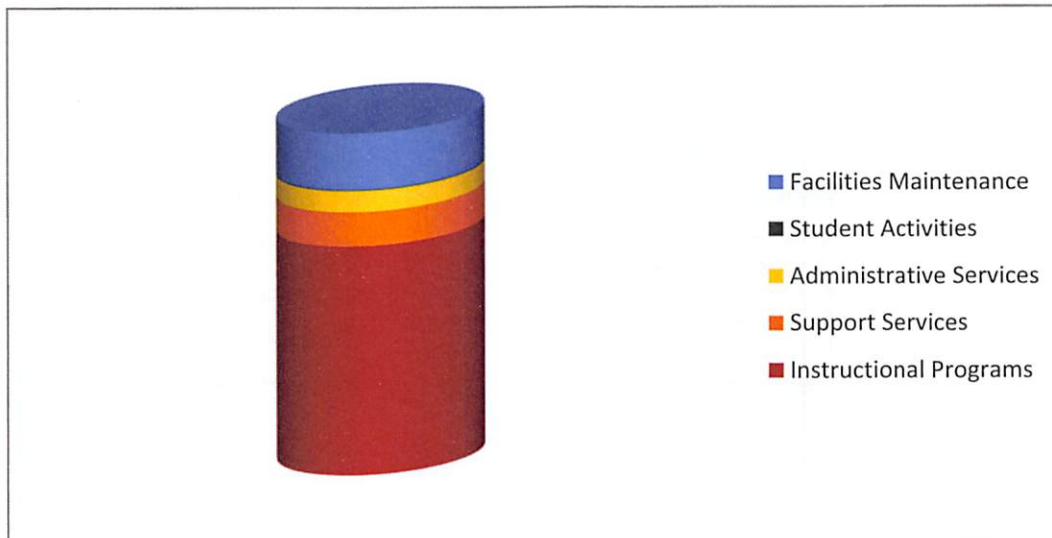
FY 2023 - 2024 (in Thousands)

Page 2 of 2

Administrative Services	<u>\$186,549.0</u>
Auditor/Cyber/LAP	\$68,265.0
Admin Tech	\$113,932.0
Misc. Central and School Office	\$4,352.0
Pupil Transportation	<u>(\$124,384.0)</u>
Transport	(\$101,764.0)
Fuel	<u>(\$25,620.0)</u>
GPS Tracking	<u>\$3,000.0</u>
Plant Op & Maintenance**	<u>(\$121,617.0)</u>
Capital Projects	(\$135,500.0)
Facilities Operations	\$13,883.0
<i>**excludes facilities salaries</i>	
Debt Service	<u>\$265,650.0</u>
Bond Redemption	<u>(540,000.0)</u>
Interest on Bonds	(\$78,850.0)
Estimated New Bonds	<u>884,500.0</u>
<hr/> <hr/>	
<u>\$1,013,881.0</u>	

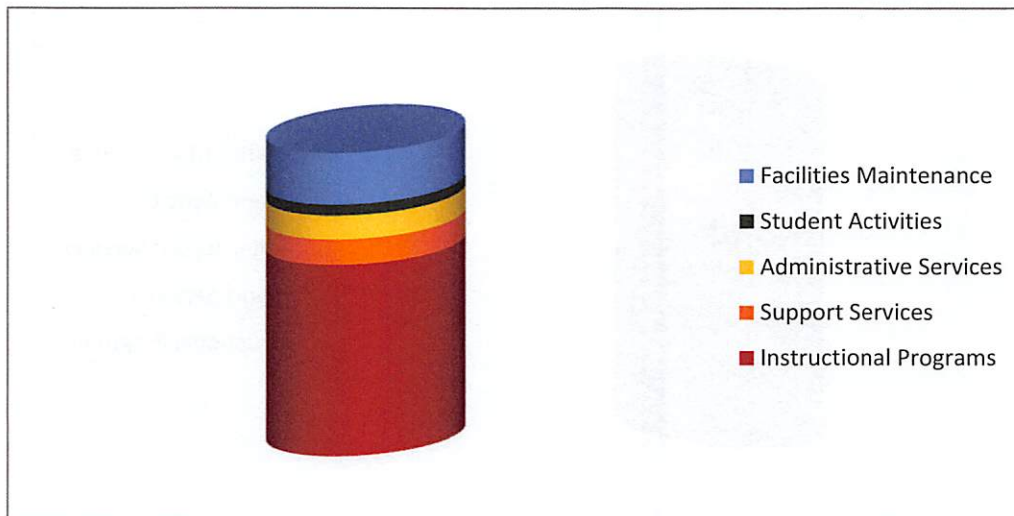
Elementary Budget by Program/Object

<u>Function</u>	<u>Salaries</u>	<u>Purchased Services</u>	<u>Books and Supplies</u>	<u>Equipment/ Transport/ Dues</u>	<u>Total</u>
General Instruction	\$120,000		\$60,100	\$32,630	\$212,730
Art	130,718		5,360		136,078
Language Arts	654,068		33,480	110	687,658
Foreign Language	101,617	1,352	2,277	129	105,375
Health Instruction			3,750		3,750
Mathematics	749,602		15,480	90	765,172
Music	152,051	1,500	2,150	200	155,901
Science	654,039	11,915	6,250		672,204
Social Studies	654,037	1,800	4,410		660,247
Reading	241,028				241,028
Physical Education	235,958	4,800	5,245		246,003
Homebound Instruction					
Talented and Gifted	101,617		4,900	136	106,653
Tutorial	184,543	34,000			218,543
Preschool	925,503		8,400		933,903
Special Education	1,133,367		5,500		1,138,867
Guidance			3,028		3,028
Health Services	222,166	876	3,900		226,942
Psychological Services	285,528		2,100		287,628
Speech Services	265,494		1,750	225	267,469
Library/Media	204,862	13,677	17,500	308	236,347
Instructional Technology	165,255	68,000	75,469	81,150	389,874
Administrative Services	547,068	35,610	12,240	11,814	606,732
Facilities	678,104	505,950	454,786	10,170	1,649,010
Student Activities	7,042			20,032	27,074
	<u>\$8,413,667</u>	<u>\$679,480</u>	<u>\$728,075</u>	<u>\$156,994</u>	<u>\$9,978,216</u>



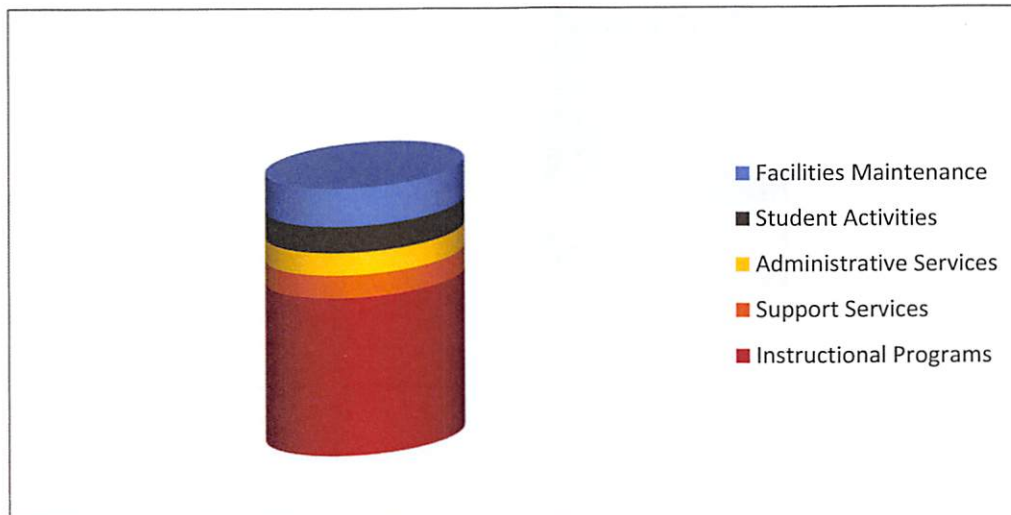
Middle School Budget by Program/Object

<u>Function</u>	<u>Salaries</u>	<u>Purchased Services</u>	<u>Books and Supplies</u>	<u>Equipment/ Transport/ Dues</u>	<u>Total</u>
General Instruction	\$82,500		\$15,100	\$10,800	\$108,400
Art	51,246		2,595		\$53,841
Language Arts	297,418		4,913		\$302,331
Foreign Language	279,747	2,740	850	669	\$284,006
Health Instruction	108,937		1,087		\$110,024
Family/Consumer Science	103,517	585	3,800		\$107,902
Technical Education	98,104		9,520		\$107,624
Mathematics	372,533		1,260		\$373,793
Music	179,992	5,370	4,222	4,482	\$194,066
Science	265,707	800	4,250	479	\$271,236
Social Studies	311,310		9,200	1,100	\$321,610
Career Education			2,839		\$2,839
Reading	24,079				\$24,079
Physical Education	174,160		1,907		\$176,067
Homebound Instruction	5,000				\$5,000
Talented and Gifted	101,617	990	2,075	135	\$104,817
Tutorial	74,543		380		\$74,923
Special Education	622,652		3,500		\$626,152
Guidance	128,735	2,200	4,000	129	\$135,064
Health Services	50,285	292	1,700		\$52,277
Psychological Services	101,617		850		\$102,467
Speech Services	76,795		300		\$77,095
Library/Media	95,556		9,100	239	\$104,895
Instructional Technology	106,115	28,500	67,524	53,570	\$255,709
Administrative Services	402,420	15,164	3,650	10,690	\$431,924
Facilities	304,438	362,450	272,714	3,390	\$942,992
Student Activities	140,272	12,600	17,400	32,120	\$202,392
	<u>\$4,559,295</u>	<u>\$431,691</u>	<u>\$444,736</u>	<u>\$117,803</u>	<u>\$5,553,525</u>



High School Budget by Program/Object

<u>Function</u>	<u>Salaries</u>	<u>Purchased Services</u>	<u>Books and Supplies</u>	<u>Equipment/ Transport/ Dues</u>	<u>Total</u>
General Instruction	\$108,500		\$19,600	\$16,838	\$144,938
Art	207,313	625	12,000	400	220,338
Business Education	105,617	0	12,570	360	118,547
Language Arts	459,103	400	4,250	150	463,903
Foreign Language	473,427	4,350	8,704	497	486,978
Health Instruction	49,431	750	100		50,281
Technical Education	206,134	250	23,494	560	230,438
Mathematics	403,263		7,898	750	411,911
Music	200,078	8,500	7,820	4,890	221,288
Science	554,243	2,100	14,580	15,195	586,118
Social Studies	485,554	2,900	13,020	300	501,774
Career Education			800	215	1,015
Reading					
Physical Education	115,339	2,500	3,855	130	121,824
Homebound Instruction	14,000	2,000			16,000
Tutorial	103,508	7,600			111,108
Special Education	792,016	13,000	3,850		808,866
Guidance	352,303	3,200	7,323	675	363,501
Health Services	72,735	430	1,900	145	75,210
Psychological Services	104,558		850	225	105,633
Speech	29,017		200		29,217
Library/Media	126,781	500	8,685	425	136,391
Instructional Technology	143,528	31,500	65,272	62,200	302,500
Administrative Services	598,516	16,410	24,155	30,645	669,726
Facilities	364,834	356,450	441,776	3,390	1,166,450
Graduation		3,450	7,000		10,450
Student Activities	408,725	285,761	68,630	31,933	795,049
	<u>\$6,478,523</u>	<u>\$742,676</u>	<u>\$758,332</u>	<u>\$169,923</u>	<u>\$8,149,454</u>



District-Wide Services

<u>Function</u>	<u>Salaries</u>	<u>Benefits/ Purchased Services</u>	<u>Debt Service</u>	<u>Books and Supplies</u>	<u>Equipment/ Transport/ Dues</u>	<u>Total</u>
Health/Life/Disability Insurance		\$2,693,595				\$2,693,595
FICA		693,687				693,687
Retirement		513,103				513,103
Unemployment Compensation		20,000				20,000
Worker's Compensation		159,077				159,077
Professional Development	202,877	56,075		6,500		265,452
Instruction		547,798				547,798
Student Transportation					1,273,790	1,273,790
Curriculum Development	70,000	3,200		23,050	3,000	99,250
Homebound	6,000					6,000
Occupational Therapy	82,265			3,000		85,265
Physical Therapy	89,147			3,000		92,147
Special Education	253,486	191,420		6,250	3,250	454,406
Board of Education	29,743	418,575		24,200	22,893	495,411
Central Administrative Services	348,386	1,325		12,716	6,700	369,127
Fiscal Services	333,418	65,535		3,500	4,610	407,063
Administrative Technology	177,861	342,356		4,000	15,000	539,217
Facilities/Food Service	160,749	24,000		7,900	26,800	219,449
Debt Service		885,000	2,344,313			3,229,313
	<u>\$1,753,932</u>	<u>\$6,614,746</u>	<u>\$2,344,313</u>	<u>\$94,116</u>	<u>\$1,356,043</u>	<u>\$12,163,150</u>



Elementary Budget by Program Area

<u>Function</u>	<u>2021-2022 Budget</u>	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$155,400	\$155,300	\$212,730	\$57,430	36.98 %
Art	117,385	122,547	136,078	13,531	11.04 %
Language Arts	1,259,004	669,950	687,658	17,708	2.64 %
Foreign Language	103,804	103,283	105,375	2,092	2.03 %
Health Instruction	3,625	3,750	3,750	0	0.00 %
Mathematics	727,408	751,553	765,172	13,619	1.81 %
Music	148,204	149,787	155,901	6,114	4.08 %
Science	307,923	650,182	672,204	22,022	3.39 %
Social Studies	325,250	640,749	660,247	19,498	3.04 %
Reading	205,611	211,092	241,028	29,936	14.18 %
Physical Education	223,420	236,994	246,003	9,009	3.80 %
Homebound Instruction					0.00 %
Talented and Gifted	102,907	104,660	106,653	1,993	1.90 %
Tutorial	212,608	216,478	218,543	2,065	0.95 %
Preschool	794,756	878,546	933,903	55,357	6.30 %
Special Education	1,086,383	1,185,758	1,138,867	(46,891)	(3.95)%
Instructional Technology	431,391	395,869	389,874	(5,995)	(1.51)%
Instructional Programs	<u>\$6,205,079</u>	<u>\$6,476,498</u>	<u>\$6,673,986</u>	<u>\$197,488</u>	3.05 %
Guidance	\$3,610	\$2,828	\$3,028	\$200	7.07 %
Health Services	193,991	196,592	226,942	30,350	15.44 %
Psychological Services	229,003	244,101	287,628	43,527	17.83 %
Speech	245,007	270,426	267,469	(2,957)	(1.09)%
Library/Media	203,553	226,047	236,347	10,300	4.56 %
Support Services	<u>\$875,164</u>	<u>\$939,994</u>	<u>\$1,021,414</u>	<u>\$81,420</u>	8.66 %
Administrative Services	<u>\$568,764</u>	<u>\$579,336</u>	<u>\$606,732</u>	<u>\$27,396</u>	4.73 %
Facilities	<u>\$1,686,253</u>	<u>\$1,566,106</u>	<u>\$1,649,010</u>	<u>\$82,904</u>	5.29 %
Student Activities	\$26,130	\$23,574	\$27,074	\$3,500	14.85 %
Student Activities	<u>\$26,130</u>	<u>\$23,574</u>	<u>\$27,074</u>	<u>\$3,500</u>	14.85 %
	<u>\$9,361,390</u>	<u>\$9,585,508</u>	<u>\$9,978,216</u>	<u>\$392,708</u>	4.10 %
Student Count	584	581	612 (estimated)		5.34 %

Middle School Budget by Program Area

<u>Function</u>	<u>2021-2022 Budget</u>	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$75,750	\$76,600	\$108,400	\$31,800	41.51 %
Art	80,054	81,954	53,841	(28,113)	(34.30)%
Language Arts	290,966	305,470	302,331	(3,139)	(1.03)%
Foreign Language	277,459	283,535	284,006	471	0.17 %
Health Instruction	105,646	107,829	110,024	2,195	2.04 %
Family and Consumer Sciences	106,619	107,259	107,902	643	0.60 %
Technical Education	105,858	106,714	107,624	910	0.85 %
Mathematics	287,867	353,084	373,793	20,709	5.87 %
Music	177,205	149,058	194,066	45,008	30.19 %
Science	248,695	262,139	271,236	9,097	3.47 %
Social Studies	281,249	292,182	321,610	29,428	10.07 %
Career Education	2,350	3,239	2,839	(400)	(12.35)%
Reading	22,724	23,186	24,079	893	3.85 %
Physical Education	169,118	172,630	176,067	3,437	1.99 %
Homebound Instruction	5,000	5,000	5,000	0	0.00 %
Talented and Gifted	100,571	102,394	104,817	2,423	2.37 %
Tutorial	72,675	73,697	74,923	1,226	1.66 %
Special Education	669,330	612,085	626,152	14,067	2.30 %
Instructional Technology	<u>276,653</u>	<u>267,021</u>	<u>255,709</u>	<u>(11,312)</u>	<u>(4.24)%</u>
Instructional Programs	<u>\$3,355,789</u>	<u>\$3,385,076</u>	<u>\$3,504,419</u>	<u>\$119,343</u>	3.53 %
Guidance	\$128,369	\$132,410	\$135,064	\$2,654	2.00 %
Health Services	64,243	66,860	52,277	(14,583)	(21.81)%
Psychological Services	68,914	100,474	102,467	1,993	1.98 %
Speech	72,712	75,546	77,095	1,549	2.05 %
Library/Media	<u>125,616</u>	<u>102,932</u>	<u>104,895</u>	<u>1,963</u>	<u>1.91 %</u>
Support Services	<u>\$459,854</u>	<u>\$478,222</u>	<u>\$471,798</u>	<u>(\$6,424)</u>	(1.34)%
Administrative Services	<u>\$412,126</u>	<u>\$422,110</u>	<u>\$431,924</u>	<u>\$9,814</u>	2.32 %
Facilities	<u>\$749,229</u>	<u>\$811,519</u>	<u>\$942,992</u>	<u>\$131,473</u>	16.20 %
Student Activities	<u>180,149</u>	<u>184,613</u>	<u>202,392</u>	<u>17,779</u>	<u>9.63 %</u>
Student Activities	<u>\$180,149</u>	<u>\$184,613</u>	<u>\$202,392</u>	<u>\$17,779</u>	9.63 %
	<u>\$5,157,147</u>	<u>\$5,281,540</u>	<u>\$5,553,525</u>	<u>\$271,985</u>	5.15 %
Student Count	25	263	262 (estimated)		(0.38)%

High School Budget by Program Area

<u>Function</u>	<u>2021-2022 Budget</u>	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$119,795	\$121,495	\$144,938	\$23,443	19.30 %
Art	212,358	217,647	220,338	2,691	1.24 %
Business Education	113,691	113,324	118,547	5,223	4.61 %
Language Arts	445,528	488,400	463,903	(24,497)	(5.02)%
Foreign Language	462,464	473,701	486,978	13,277	2.80 %
Health Instruction	48,297	49,496	50,281	785	1.59 %
Technical Education	220,212	225,160	230,438	5,278	2.34 %
Mathematics	457,177	485,903	411,911	(73,992)	(15.23)%
Music	238,866	241,068	221,288	(19,780)	(8.21)%
Science	532,315	542,555	586,118	43,563	8.03 %
Social Studies	468,863	480,001	501,774	21,773	4.54 %
Career Education	1,015	1,015	1,015	0	0.00 %
Reading					0.00 %
Physical Education	119,174	117,955	121,824	3,869	3.28 %
Homebound Instruction	16,000	16,000	16,000	0	0.00 %
Tutorial	92,728	108,666	111,108	2,442	2.25 %
Special Education	795,359	845,253	808,866	(36,387)	(4.30)%
Instructional Technology	428,333	346,457	302,500	(\$43,957)	(12.69)%
Instructional Programs	<u>\$4,772,175</u>	<u>\$4,874,096</u>	<u>\$4,797,827</u>	<u>(\$76,269)</u>	(1.56)%
Guidance	\$367,806	\$381,802	\$363,501	(\$18,301)	(4.79)%
Health Services	67,715	68,442	75,210	6,768	9.89 %
Psychological Services	101,412	103,502	105,633	2,131	2.06 %
Speech	28,003	28,604	29,217	613	2.14 %
Library/Media	126,872	138,308	136,391	(1,917)	(1.39)%
Support Services	<u>\$691,808</u>	<u>\$720,658</u>	<u>\$709,952</u>	<u>(\$10,706)</u>	(1.49)%
Administrative Services	<u>\$582,520</u>	<u>\$589,499</u>	<u>\$669,726</u>	<u>\$80,227</u>	13.61 %
Facilities	<u>\$1,062,998</u>	<u>\$1,436,052</u>	<u>\$1,166,450</u>	<u>(\$269,602)</u>	(18.77)%
Graduation	\$10,950	\$10,950	\$10,450	(\$500)	(4.57)%
Student Activities	746,308	765,605	795,049	\$29,444	3.85 %
Student Activities	<u>\$757,258</u>	<u>\$776,555</u>	<u>\$805,499</u>	<u>\$28,944</u>	3.73 %
			0		
	<u>\$7,866,759</u>	<u>\$8,396,860</u>	<u>\$8,149,454</u>	<u>(\$247,406)</u>	(2.95)%
Student Count	449	424	390 (estimated)		(8.02)%

Totals by Program Area

<u>Function</u>	<u>2018-2019 Actuals</u>	<u>2019-2020 Actuals</u>	<u>2020-2021 Actuals</u>	<u>2021-2022 Actuals</u>	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>
General Instruction	\$4,776,703	\$4,688,436	\$5,059,413	\$4,620,799	\$4,851,148	\$5,093,328
Art	382,954	376,783	392,032	442,182	422,148	410,257
Business Education	194,334	108,416	106,102	110,687	113,324	118,547
Language Arts	1,922,328	1,929,576	1,931,637	2,030,821	1,463,820	1,453,892
Foreign Language	753,421	766,071	776,907	788,460	860,519	876,359
Health Instruction	67,346	75,293	133,549	137,923	161,075	164,055
Family and Consumer Sciences	99,245	99,287	101,976	104,919	107,259	107,902
Technical Education	306,237	306,590	314,929	321,397	331,874	338,062
Mathematics	1,578,732	1,513,181	1,367,209	1,466,921	1,590,540	1,550,876
Music	562,318	569,455	596,504	570,099	539,913	571,255
Science	967,201	875,396	928,072	1,004,427	1,454,876	1,529,558
Social Studies	992,520	1,007,183	1,024,417	1,074,840	1,412,932	1,483,631
Career Education	3,956	1,951	2,076	1,823	4,254	3,854
Reading	356,438	298,737	267,376	282,243	234,278	265,107
Physical Education	584,057	538,717	493,294	526,748	527,579	543,894
Homebound Instruction	13,763	14,181	19,493	16,383	27,000	27,000
Talented and Gifted	164,576	192,728	196,209	201,775	207,054	211,470
Tutorial	262,779	268,073	305,882	309,644	398,841	404,574
Preschool	373,036	677,950	772,821	850,598	878,546	933,903
Special Education	3,306,668	2,944,393	2,916,993	2,986,939	2,643,096	2,536,385
SPED Therapy/Evaluation	251,352	195,734	118,548	106,839	38,660	37,500
Instructional Technology	<u>527,340</u>	<u>767,140</u>	<u>898,285</u>	<u>876,609</u>	<u>1,009,347</u>	<u>948,083</u>
Instructional Programs	<u>\$18,447,304</u>	<u>\$18,215,270</u>	<u>\$18,723,724</u>	<u>\$18,833,076</u>	<u>\$19,278,083</u>	<u>\$19,609,492</u>
Guidance	\$495,180	\$504,476	\$512,444	\$524,362	\$517,040	\$501,593
Health Services	268,094	263,937	296,293	323,160	331,894	354,429
Psychological Services	327,535	358,736	377,086	427,531	448,077	495,728
Speech	357,081	362,967	370,285	362,961	374,576	373,781
Occupational Therapy	64,227	65,325	58,856	74,416	76,781	85,265
Physical Therapy	81,915	83,372	89,564	83,953	90,399	92,147
Curriculum Development	135,618	81,756	105,936	129,411	99,600	99,250
Professional Development	209,066	209,256	212,233	213,925	251,553	265,452
Library/Media	<u>393,491</u>	<u>416,680</u>	<u>428,942</u>	<u>450,835</u>	<u>467,287</u>	<u>477,633</u>
Support Services	<u>\$2,332,207</u>	<u>\$2,346,503</u>	<u>\$2,451,638</u>	<u>\$2,590,555</u>	<u>\$2,657,207</u>	<u>\$2,745,278</u>
Board of Education	\$398,336	\$386,845	\$468,321	\$476,524	\$456,504	\$495,411
Superintendent	327,091	338,872	369,174	397,373	353,825	369,127
School/SPED Administration	1,706,319	1,668,931	1,751,665	1,845,050	1,979,098	2,162,788
Business Office	338,397	359,652	354,462	361,686	317,521	407,063
Administrative Technology	<u>310,173</u>	<u>402,210</u>	<u>334,863</u>	<u>473,385</u>	<u>421,819</u>	<u>539,217</u>
Administrative Services	<u>\$3,080,316</u>	<u>\$3,156,510</u>	<u>\$3,278,484</u>	<u>\$3,554,018</u>	<u>\$3,528,767</u>	<u>\$3,973,606</u>
Facilities	<u>5,682,974</u>	<u>4,497,472</u>	<u>4,476,695</u>	<u>3,579,328</u>	<u>4,009,024</u>	<u>3,958,901</u>
Graduation	\$9,304	\$8,756	\$10,244	\$11,342	\$10,950	\$10,450
Transportation	1,360,915	1,011,961	993,205	998,709	1,377,478	1,273,790
Student Activities	652,580	539,633	589,473	773,409	973,792	1,024,515
Food Services	30,199	22,139	23,961	1,901	31,500	19,000
Debt Service	<u>3,959,063</u>	<u>3,757,175</u>	<u>3,152,220</u>	<u>3,045,763</u>	<u>2,963,663</u>	<u>3,229,313</u>
Non-Instructional Services	<u>\$6,012,061</u>	<u>\$5,339,663</u>	<u>\$4,769,103</u>	<u>\$4,831,123</u>	<u>\$5,357,383</u>	<u>\$5,557,068</u>
	<u>\$35,554,863</u>	<u>\$33,555,418</u>	<u>\$33,699,643</u>	<u>\$33,388,100</u>	<u>\$34,830,464</u>	<u>\$35,844,345</u>
Student Count (In House)	1,213	1,222	1,241	1,264	1,258	1,264 (estimated)

Instructional Programs**\$1,647,801**

	<u>Actuals</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Adult Education Tuition	\$43,405	\$46,200	\$46,200	\$0	0.00 %
Instructional Programs	51,980	93,604	96,837	3,233	3.45 %
Athletics	194,897	245,350	255,300	9,950	4.06 %
Student Activities	9,702	14,900	14,600	(300)	(2.01)%
Curriculum Development	4,050	7,400	3,200	(4,200)	(56.76)%
Professional Development	4,755	8,150	11,075	2,925	35.89 %
Instructional Technology	78,424	128,000	128,000	0	0.00 %
Field Trips	26,649	68,203	75,893	7,690	11.28 %
Tuition - Vo-Tech, Vo-Ag, Magnet	21,672	29,156	38,188	9,032	30.98 %
Staff Travel	<u>5,166</u>	<u>17,545</u>	<u>12,188</u>	<u>(5,357)</u>	<u>(30.53)%</u>
<i>Sub-total Purchased Services</i>	<i>\$440,698</i>	<i>\$658,508</i>	<i>\$681,481</i>	<i>\$22,973</i>	<i>3.49 %</i>
Supplies					
Instructional Programs	\$248,454	\$286,384	\$300,311	\$13,927	4.86 %
Athletics	51,428	58,205	70,300	12,095	20.78 %
Student Activities	5,704	15,030	13,730	(1,300)	(8.65)%
Curriculum Development	9,551	12,000	18,050	6,050	50.42 %
Professional Development	5,093	5,750	6,500	750	13.04 %
Career Incentive	1,475	5,000	5,000	0	0.00 %
Instructional Technology	216,008	238,578	208,265	(30,313)	(12.71)%
Textbooks	<u>8,480</u>	<u>7,150</u>	<u>43,805</u>	<u>36,655</u>	<u>512.66 %</u>
<i>Sub-total Supplies</i>	<i>\$546,192</i>	<i>\$628,097</i>	<i>\$665,961</i>	<i>\$37,864</i>	<i>6.03 %</i>
Equipment					
Instructional Programs	\$21,791	\$9,240	\$7,222	(\$2,018)	(21.84)%
Furniture	59,063	46,950	50,580	3,630	7.73 %
Athletics	13,254	11,250	5,000	(6,250)	(55.56)%
Curriculum Development	488	500	500	0	0.00 %
Instructional Technology	<u>187,355</u>	<u>135,390</u>	<u>196,920</u>	<u>61,530</u>	<u>45.45 %</u>
<i>Sub-total Equipment</i>	<i>\$281,951</i>	<i>\$203,330</i>	<i>\$260,222</i>	<i>\$56,892</i>	<i>27.98 %</i>
Dues					
Instructional Programs	\$5,534	\$7,946	\$8,484	\$538	6.77 %
Athletics	17,751	19,525	17,658	(1,867)	(9.56)%
Student Activities	8,241	13,570	13,995	425	3.13 %
Curriculum Development	<u>8,057</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00 %</u>
<i>Sub-total Dues</i>	<i>\$39,584</i>	<i>\$41,041</i>	<i>\$40,137</i>	<i>(\$904)</i>	<i>(2.20)%</i>
Totals	\$1,308,425	\$1,530,976	\$1,647,801	\$116,825	7.63 %

Facilities	\$2,471,776
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	<u>Actual 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Budget 2023-2024</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Purchased Services					
Maintenance	\$634,393	\$972,900	\$746,350	(\$226,550)	(23.29)%
Food Service	23,312	0		0	0.00 %
Grounds	194,120	201,700	240,700	39,000	19.34 %
Contingency	96,328	160,000	200,000	40,000	25.00 %
Water Mile Creek	5,088	5,700	5,700	0	0.00 %
Telephone	66,369	56,600	56,100	(500)	(0.88)%
Staff Travel	<u>8,467</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Purchased Services	\$1,028,076	\$1,414,900	\$1,266,850	(\$148,050)	(10.46)%
Supplies					
Custodial	\$110,728	\$87,100	\$103,100	\$16,000	18.37 %
Security			\$2,000	\$2,000	100.00 %
Food Service	200	2,000	2,000	0	0.00 %
Building Maintenance	122,635	138,400	135,400	(3,000)	(2.17)%
Grounds	77,793	88,200	90,200	2,000	2.27 %
Gas	13,993	14,000	16,000	2,000	14.29 %
Electric	389,295	360,603	393,000	32,397	8.98 %
Heating Oil	<u>379,722</u>	<u>403,100</u>	<u>437,476</u>	<u>34,376</u>	<u>8.53 %</u>
Sub-total Supplies	\$1,094,367	\$1,093,403	\$1,179,176	\$85,773	7.84 %
Equipment					
Maintenance	\$43,504	\$55,290	\$16,950	(\$38,340)	(69.34)%
Food Service	<u>\$1,701</u>	<u>\$29,500</u>	<u>\$8,500</u>	<u>(21,000)</u>	<u>(71.19)%</u>
Sub-total Equipment	\$45,205	\$84,790	\$25,450	(\$59,340)	(69.98)%
Dues					
Facilities	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>	<u>0.00 %</u>
Sub-total Dues	\$300	\$300	\$300	\$0	0.00 %
Totals	\$2,167,948	\$2,593,393	\$2,471,776	(\$121,617)	(4.69)%

Special Education**\$1,124,665**

	<u>Actual</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Homebound Instruction					0.00 %
Talented and Gifted	483	1,090	990	(100)	(9.17)%
SPED	158,062	80,903	13,000	(67,903)	(83.93)%
Therapy/Evaluation	106,839	38,660	37,500	(1,160)	(3.00)%
Medical Advisor	15,036	15,000	15,000	0	0.00 %
Psychological Services					0.00 %
Professional Development	7,090	10,000	10,000	0	0.00 %
SPED Office	32,457	77,400	138,920	61,520	79.48 %
Postage		250	250	0	0.00 %
Transportation	255,715	374,653	395,349	20,696	5.52 %
Tuition SPED Public CT	143,557	290,211	195,410	(94,801)	(32.67)%
Tuition SPED Private CT		70,000	70,000	0	0.00 %
Tuition SPED Private Not CT	172,200	198,000	198,000	0	100.00 %
Staff Travel	<u>1,425</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Purchased Services	\$892,864	\$1,158,667	\$1,076,919	(\$81,748)	(7.06)%
Supplies					
Talented and Gifted	\$5,950	\$6,445	\$6,975	\$530	8.22 %
Preschool	12,565	8,400	8,400	0	0.00 %
SPED	11,635	13,950	12,850	(1,100)	(7.89)%
Medical Advisor					0.00 %
Psychological Services	2,265	3,800	3,800	0	0.00 %
Speech	1,961	2,250	2,250	0	0.00 %
Occupational Therapy	2,784	3,000	3,000	0	0.00 %
Physical Therapy	958	3,000	3,000	0	0.00 %
SPED Office	<u>4,193</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Supplies	\$42,311	\$46,845	\$46,275	(\$570)	(1.22)%
Equipment					
Talented and Gifted					0.00 %
Physical Therapy					0.00 %
SPED Office	<u>488</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Equipment	\$488	\$500	\$500	\$0	0.00 %
Dues					
Talented and Gifted		\$271	\$271	\$0	0.00 %
Psychological Services	220	225	225	0	0.00 %
Speech	225	225	225	0	0.00 %
Occupational Therapy	250			0	0.00%
Physical Therapy				0	0.00%
SPED Office		<u>250</u>	<u>250</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Dues	\$695	\$971	\$971	\$0	0.00 %
Totals	\$936,359	\$1,206,983	\$1,124,665	(\$82,318)	(6.82)%

Note: Actuals are net of excess cost reimbursement. Budget figures are gross cost, prior to any reimbursement.

Administrative Services**\$1,092,238**

	<u>Actual</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Superintendent's Office	\$937	\$1,425	\$1,325	(\$100)	(7.02)%
Business Office	50,790	41,250	65,535	24,285	58.87 %
Board of Education Attorney	73,986	65,000	75,000	10,000	15.38 %
Property/Liability Insurance	157,227	142,325	163,835	21,510	0.00 %
Board of Education	160,990	163,827	169,740	5,913	3.61 %
Advertising	18,848	10,000	10,000	0	0.00 %
School Based Administration	63,021	61,522	64,634	3,112	5.06 %
Administrative Technology	259,347	228,424	342,356	113,932	49.88 %
High School Graduation	7,642	7,550	3,450	(4,100)	(54.30)%
Postage	12,416	24,000	17,950	(6,050)	(25.21)%
Printing	6,879	6,050	18,070	12,020	198.68 %
Staff Travel	<u>2,581</u>	<u>5,750</u>	<u>5,750</u>	<u>0</u>	<u>0.00 %</u>
<i>Sub-total Purchased Services</i>	<i>\$814,664</i>	<i>\$757,123</i>	<i>\$937,645</i>	<i>\$180,522</i>	<i>23.84 %</i>
Supplies					
Board of Education	\$13,061	\$16,600	\$17,800	\$1,200	7.23 %
Superintendent's Office	3,861	4,436	5,036	600	13.53 %
Business Office	2,240	3,900	3,500	(400)	(10.26)%
School Based Administration	15,112	23,005	21,955	(1,050)	(4.56)%
High School Graduation	3,700	3,400	2,900	(500)	(14.71)%
Professional Books	932	1,560	2,800	1,240	79.49 %
Administrative Technology	<u>18,944</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0.00 %</u>
<i>Sub-total Supplies</i>	<i>\$57,852</i>	<i>\$56,901</i>	<i>\$57,991</i>	<i>\$1,090</i>	<i>1.92 %</i>
Equipment					
Board of Education	\$1,448	\$1,460	\$1,460	\$0	0.00 %
Superintendent's Office	488	500	500	0	0.00 %
Business Office	810	810	810	0	0.00 %
School Based Administration	29,578	29,584	31,584	2,000	6.76 %
Administrative Technology	<u>20,238</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0.00 %</u>
<i>Sub-total Equipment</i>	<i>\$52,562</i>	<i>\$47,354</i>	<i>\$49,354</i>	<i>\$2,000</i>	<i>4.22 %</i>
Dues					
Board of Education	\$19,110	\$20,430	\$21,433	\$1,003	4.91 %
Superintendent's Office	5,963	6,016	6,200	184	3.06 %
Business Office	900	1,750	3,800	2,050	117.14 %
School Based Administration	13,251	16,115	15,815	(300)	(1.86)%
Technology	<u>440</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00 %</u>
<i>Sub-total Dues</i>	<i>\$39,665</i>	<i>\$44,311</i>	<i>\$47,248</i>	<i>\$2,937</i>	<i>6.63 %</i>
Totals	\$964,742	\$905,689	\$1,092,238	\$186,549	20.60 %

Employee Benefits**\$4,114,462**

	<u>Actual</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Health Insurance	\$2,728,411	\$2,348,890	\$2,527,795	\$178,905	7.62 %
Medical Insurance Waiver	142,708	125,000	125,000	0	0.00 %
Life Insurance	34,689	36,500	36,500	0	0.00 %
Long Term Disability Insurance	4,300	4,300	4,300	0	0.00 %
FICA	640,760	673,658	693,687	20,029	2.97 %
Certified Retirement		58,794	61,000	2,206	3.75 %
Non-Certified Retirement	376,270	441,044	452,103	11,059	2.51 %
Unemployment Compensation	4,257	21,000	20,000	(1,000)	(4.76)%
Worker's Compensation Insurance	149,953	155,000	159,077	4,077	2.63 %
Tuition Reimbursement	<u>29,256</u>	<u>30,000</u>	<u>35,000</u>	<u>5,000</u>	<u>16.67 %</u>
Totals	\$4,110,606	\$3,894,186	\$4,114,462	\$220,276	5.66 %

Support Services**\$80,232**

	<u>Actual</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Library/Media	\$11,161	\$15,749	\$14,177	(\$1,572)	(9.98)%
Guidance	1,259	5,400	5,400	0	0.00 %
Health Services	655	1,592	1,598	6	0.38 %
Postage				<u>0</u>	<u>0.00 %</u>
Sub-total Purchased Services	\$13,075	\$22,741	\$21,175	(\$1,566)	(6.89)%
Supplies					
Library/Media	\$8,618	\$8,245	\$8,005	(\$240)	(2.91)%
Guidance	13,841	13,703	14,051	348	2.54 %
Health Services	7,925	7,869	7,500	(369)	(4.69)%
Library/Media Books	24,873	27,300	27,280	(20)	(0.07)%
Guidance Books		<u>300</u>	<u>300</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Supplies	\$55,258	\$57,417	\$57,136	(\$281)	(0.49)%
Equipment					
Library	\$1,995			\$0	0.00 %
Guidance				0	0.00 %
Health Services				<u>0</u>	<u>0.00 %</u>
Sub-total Equipment	\$1,995	\$0	\$0	\$0	0.00 %
Dues					
Library/Media	\$613	\$883	\$972	\$89	10.08 %
Guidance	643	675	804	129	19.11 %
Health Services		<u>145</u>	<u>145</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Dues	\$1,256	\$1,703	\$1,921	\$218	12.80 %
Totals	\$71,584	\$81,861	\$80,232	(\$1,629)	(1.99)%

Certified Salaries**\$15,588,415**

	<u>Actual 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Budget 2023-2024</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Administrators					
Central Office	\$560,785	\$529,009	\$561,295	\$32,286	6.10 %
Pupil Services	169,752	170,302	174,652	4,350	2.55 %
School-Based Administrators	<u>1,000,504</u>	<u>972,573</u>	<u>999,317</u>	<u>26,744</u>	<u>2.75 %</u>
Sub-total Administrators	\$1,731,041	\$1,671,884	\$1,735,264	\$63,380	3.79 %
Classroom Teachers					
Elementary	\$2,563,275	\$2,744,653	\$2,813,363	\$68,710	2.50 %
Sub-total Classroom Teachers	\$2,563,275	\$2,744,653	\$2,813,363	\$68,710	2.50 %
Programs					
Art	\$422,071	\$400,133	\$389,277	(\$10,856)	(2.71)%
Business Education	101,671	103,624	105,617	1,993	1.92 %
Language Arts	801,635	782,800	756,521	(26,279)	(3.36)%
Foreign Language	674,419	739,330	753,174	13,844	1.87 %
Health Instruction	133,079	154,222	158,368	4,146	2.69 %
Family/Consumer Science	99,571	101,524	103,517	1,993	1.96 %
Technical Education	291,087	298,144	304,238	6,094	2.04 %
Mathematics	750,988	832,077	775,796	(56,281)	(6.76)%
Music	532,305	500,182	532,121	31,939	6.39 %
Science	685,911	786,555	819,950	33,395	4.25 %
Social Studies	770,966	763,153	796,864	33,711	4.42 %
Reading	97,671	99,624	101,617	1,993	2.00 %
Physical Education	507,700	508,422	525,457	17,035	3.35 %
Library	361,238	369,071	382,285	13,214	3.58 %
Instructional Technology	<u>245,916</u>	<u>276,315</u>	<u>206,666</u>	<u>(69,649)</u>	<u>(25.21)%</u>
Sub-total Programs	\$6,476,228	\$6,715,176	\$6,711,468	(\$3,708)	(0.06)%
Special Education					
Classroom - Special Education	\$1,387,058	\$1,304,462	\$1,384,212	\$79,750	6.11 %
Preschool	505,325	511,743	555,519	43,776	8.55 %
School Psychologists	425,045	444,052	491,703	47,651	10.73 %
Speech/Language Pathologists	360,776	372,101	371,306	(795)	(0.21)%
Summer School - Special Education				0	0.00 %
Talented & Gifted	<u>195,342</u>	<u>199,248</u>	<u>203,234</u>	<u>3,986</u>	<u>2.00 %</u>
Sub-total Special Education	\$2,873,547	\$2,831,606	\$3,005,974	\$174,368	6.16 %
Other Services					
Summer School - High/Middle		\$0	\$0	\$0	0.00 %
Homebound Instruction	16,383	25,000	25,000	0	0.00 %
Guidance	396,747	414,157	396,580	(17,577)	(4.24)%
Curriculum Development	100,681	70,000	70,000	0	0.00 %
Athletics	332,919	357,677	381,811	24,134	6.75 %
Substitute Teachers	269,699	211,000	311,000	100,000	47.39 %
Extracurricular Activities	<u>104,101</u>	<u>132,012</u>	<u>137,955</u>	<u>5,943</u>	<u>4.50 %</u>
Sub-total Other Services	\$1,220,530	\$1,209,846	\$1,322,346	\$112,500	9.30 %
Totals	\$14,864,621	\$15,173,165	\$15,588,415	\$415,250	2.74 %

Non-Certified Salaries**\$5,617,002**

	<u>Actual</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Facilities Supervision	\$226,823	\$221,975	\$235,034	\$13,059	5.88 %
Tutorial	290,245	354,611	362,594	7,983	2.25 %
Reading	184,572	134,654	163,490	28,836	21.41 %
Guidance	111,872	82,805	84,458	1,653	2.00 %
Health Offices	314,580	322,288	345,186	22,898	7.10 %
Library	42,336	46,039	44,914	(1,125)	(2.44)%
Instructional Technology	194,934	231,064	208,232	(22,832)	(9.88)%
Board of Education	28,594	32,512	29,743	(2,769)	(8.52)%
Central Office	154,172	142,626	151,807	9,181	6.44 %
School Based	381,235	462,846	548,687	85,841	18.55 %
Fiscal Services	170,449	168,227	171,579	3,352	1.99 %
Administrative Technology	174,416	174,395	177,861	3,466	1.99 %
Preschool	332,708	358,403	369,984	11,581	3.23 %
Special Education	1,099,390	1,243,781	1,163,823	(79,958)	(6.43)%
Occupational Therapy	71,632	73,781	82,265	8,484	11.50 %
Physical Therapy	92,995	87,399	89,147	1,748	2.00 %
Pupil Services	118,885	77,291	78,834	1,543	2.00 %
Athletics	35,412	36,120	36,273	153	0.42 %
Facilities Clerical	53,995	56,148	57,274	1,126	2.01 %
Maintenance	203,844	199,875	203,865	3,990	2.00 %
Custodian	<u>918,619</u>	<u>970,883</u>	<u>1,011,952</u>	<u>41,069</u>	<u>4.23 %</u>
Totals	\$5,201,707	\$5,477,723	\$5,617,002	\$139,279	2.54 %

Transportation**\$878,441**

	<u>Actual</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Regular	\$647,818	\$854,945	\$755,561	(\$99,384)	(11.62)%
Fuel	65,089	128,100	102,480	(25,620)	(20.00)%
Magnet		10,000	7,000	(3,000)	(30.00)%
Vo-Tech/Vo-Ag	<u>3,439</u>	<u>9,780</u>	<u>13,400</u>	<u>3,620</u>	<u>37.01 %</u>
Totals	\$716,346	\$1,002,825	\$878,441	(\$124,384)	(12.40)%

Chart of Accounts - Account Structure
XXX-XXXX-XXXX-XXX-XXX-XX-XX-XXXX-X
Fund-Program-Function-Location-Object-Administrator-Line Item-Sequence-Account Type

Fund	While the district has many funds the budget book is concerned only with the General Fund, which is approved and funded by taxpayers.
Program	There are five types of educational programs: regular education; special education; vocational education; adult and continuing education; and co-curricular and extra-curricular education.
Function	The function code classifies the budget into various activities. The five major categories are instruction, support services, operation of noninstructional services, facilities acquisition and construction, and debt service. Three of these broad areas are further classified into such activities as Language Arts, Mathematics, Tutorial (Instruction), Guidance Services, Health Services, Occupation Therapy, Fiscal Services, Administrative Technology (Support Services), and Food Service Operations (Operation of Noninstructional Services).
Location	The accounts are separated into thirteen locations: District, Central Office, Lyme Consolidated School, Mile Creek School, Middle School, High School, SPED District, SPED Lyme, SPED Mile Creek, SPED Center, SPED Middle and SPED High.
Object	An object code describes a service or commodity. Examples of object codes would include 111 - Certified Salaries, 220 - Social Security, 300 - Purchased Professional Services, 400 - Purchased Property Services, 510 - Student Transportation, 550 - Printing, 600 - Supplies, 622 - Electricity, 640 - Books and Periodicals, 730 - Equipment, and 810 - Dues and Fees..
Administrator	Each account is assigned to a responsible administrator. This field is used for ease of reporting.
Line Item	Board policy delineates ten line items. These line items are Certified Salaries (00), Non-Certified Salaries (01), Transportaion (02), Debt Service (03), Employee Benefits (04), Instructional Programs (05), Special Education (06), Support Services (07), Administrative Services (08), and Facilities Operation and Maintenance (09).
Sequence	The sequence code is used to further breakdown similar accounts, such as custodial costs, custodial overtime and custodial substitutes or to indicate the fiscal year of government grants.
Account Type	The account types are asset, expenditure, fund balance, liability and revenue. The budget book reports primarily on expenditure accounts.

Sample Account: 001.1000.2410.462.112.00.01.0001.3

Using the above account as an example, the code indicates that it is budgeted in the General Fund (001), assigned to Regular Education (1000) in the Office of the Principal (2410) at the High School (462). It is a non-certified position (112), budgeted by the Business Manager (00) and reported in the Non-Certified Salaries (01) line of the Budget Summary. The sequence code (0001) indicates that it is for secretarial substitute costs and the account type (3) classifies it as an expenditure account.

Sample Account: Principal's Office Secretarial Substitutes HS

Chart of Accounts Coding Sheet - General Fund Expenditures
 XXX-XXXX-XXXX-XXX-XXX-XX-XX-XXXX-X
 Fund-Program-Function-Location-Object-Administrator-Line Item-Sequence-Account Type

FUND	
001	General Fund

PROGRAM	
1000	Regular Education
2000	Special Education
3000	Vocational Education
6000	Adult/Continuing Education
9000	Co-Curricular and Extra-Curricular

FUNCTION	
1000	Instruction
1102	Art
1103	Business Education
1105	Language Arts
1106	Foreign Language
1108	Health Instruction
1109	Family and Consumer Sciences
1110	Technical Education
1111	Mathematics
1112	Music
1113	Science
1115	Social Studies
1121	Driver's Education
1150	Career Education
1151	Reading
1181	Physical Education
1190	Homebound Instruction
1210	Talented and Gifted
1250	Tutorial
1251	Preschool
1260	Special Education
1261	English as a Second Language
2100	Support Services
2120	Guidance Services
2130	Health Services
2140	Psychological Services
2150	Speech Pathology
2160	Occupational Therapy
2190	Other Support Services
2212	Curriculum Development
2213	Professional Development
2220	Library/Media Services
2230	Instruction-Related Technology
2310	Board of Education
2320	Executive Administration
2410	Office of the Principal
2490	HS Graduation
2510	Fiscal Services
2580	Administrative Technology
2600	Operation and Maintenance of Plant
2700	Student Transportation
3000	Operation of Non-Instructional Services
3100	Food Services Operations
4000	Facilities Acquisition and Construction
5000	Debt Service

LOCATION	
000	District
099	Central Office
101	Lyme Consolidated School
102	Mile Creek School
103	Center School
251	Middle School
462	High School
500	SPED District
501	SPED Lyme
502	SPED Mile Creek
503	SPED Center
551	SPED Middle
562	SPED High

OBJECT	
111	Certified Salaries
112	Non-Certified Salaries
113	Substitute Teachers
119	Other
200	Personal Services/Employee Benefits
210	Group Insurance
220	Social Security
230	Retirement
250	Tuition Reimbursement
260	Unemployment Compensation
270	Worker's Compensation
300	Purchased Professional Services
322	Inservice Grant
323	Pupil Services Grant
324	Field Trips Grant
325	Parent Activities Grant
330	Other Prof/Tech Services
400	Purchased Property Services
450	Construction Services
500	Other Purchased Services
510	Student Transportation
511	St Transport from Another School District
519	St Transport Other Sources
530	Communications
540	Advertising
550	Printing
561	In-State Tuition
562	Out of State Tuition
563	Private Tuition
569	Tuition - Other
570	Food Service Management
580	Travel
590	Other Purchased Services
600	Supplies
611	Instructional Supplies Grant
622	Electricity
624	Heating Oil
640	Books and Periodicals
650	Technology Supplies
690	Other Supplies
700	Property Grant
730	Equipment
734	Technology Related Hardware
735	Technology Software
810	Dues and Fees
831	Redemption of Principal
832	Interest

ADMINISTRATOR	
00	Business Manager
01	Lyme Principal
02	Mile Creek Principal
03	Center Principal
04	Middle School Principal
05	High School Principal
06	Curriculum/PD Director
07	SPED Director
08	Facilities Director

LINE ITEM	
00	Certified Salaries
01	Non-Certified Salaries
02	Transportation
03	Debt Service
04	Employee Benefits
05	Instructional Programs
06	Special Education
07	Support Services
08	Administrative Services
09	Facilities Operation and Maintenance

SEQUENCE	
0000	As needed or grant year

ACCOUNT TYPE	
3	Expenditure Account

Capital Projects Budget

Proposed Projects for 2023-2024		
Middle School	Upgrade Auditorium Sound System	\$150,000
High School	Repairs to Water Tank	\$51,000
High School	Athletic Field Irrigation Expansion	\$42,500
High School	Middle Field Bleachers	\$40,000
Lyme School	Outdoor Basketball Court Pavement	\$30,000
	Total	\$313,500

Instructional and Operational Technology

<u>Location</u>	<u>Description</u>	<u>2023 - 2024</u>
District Program Initiatives		
	Upgrade to District wireless network	\$162,970
	Student laptop lease	\$110,650
	Replacement of aging District desktops	\$25,000
	Teacher laptops lease	\$51,615
	Digital display board replacement	\$100,000
		<u>\$450,235</u>
District Annual Support		
	Network license renewals and contracted services	\$179,386
	Educational applications	\$128,000
	Computer supplies	\$54,000
		<u>\$361,386</u>
	Grand Total	<u>\$811,621</u>

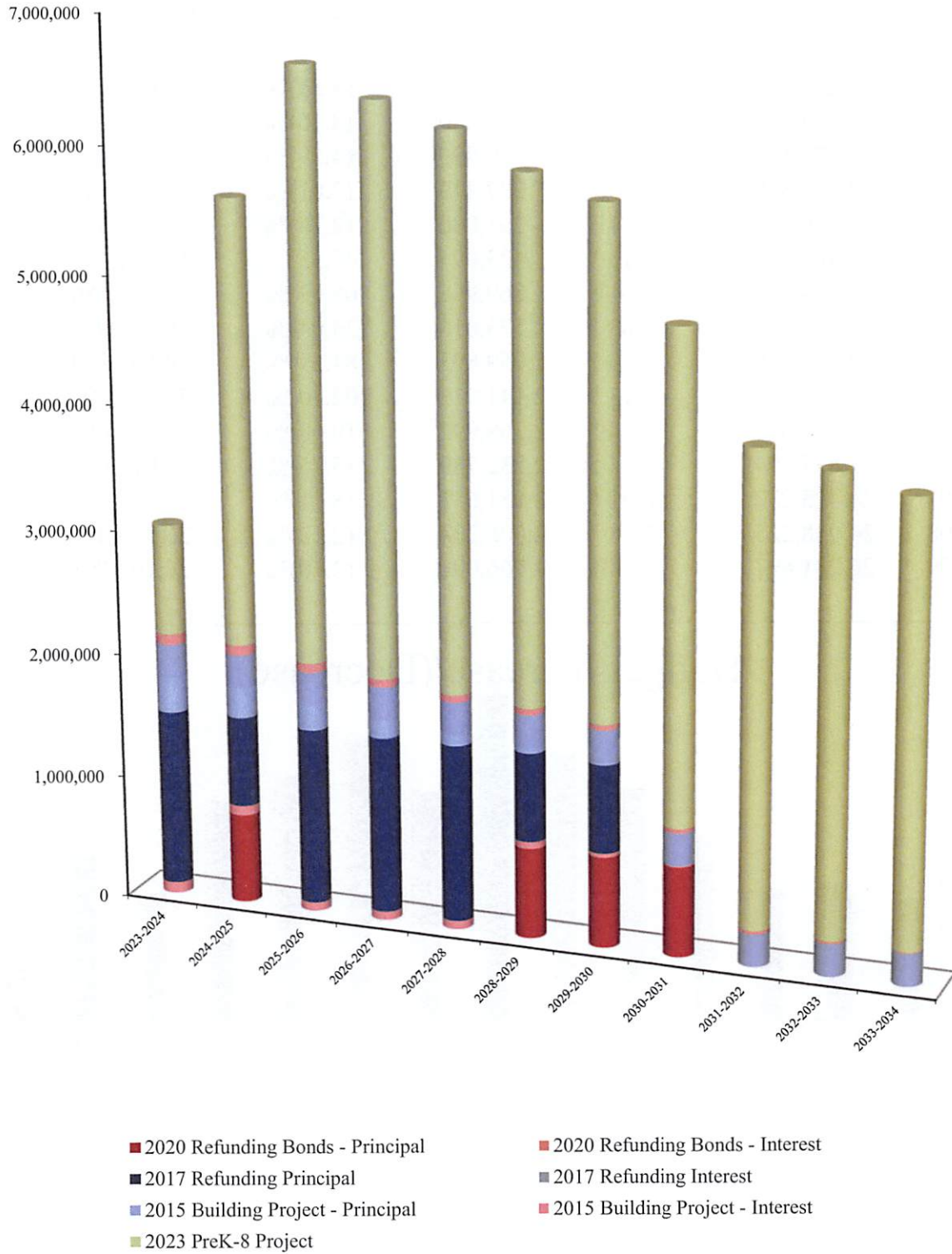
Debt Service

<u>Year Issued</u>	<u>Amount</u>
2012 Refunding Bonds 029 - 032	\$2,440,000
2015 Building Project (January 2015 Bond Issue) 033	\$5,000,000
2017 Refunding Project	\$9,325,000
2020 Refunding	\$7,125,000
2023 PreK-8 Project*	\$57,555,000

<u>Fiscal Year</u>	<u>2012 Refunding Bonds \$2.44 Million</u>	<u>2015 HS Building Bonds \$5.0 Million</u>	<u>2017 Refunding Bonds \$ 9.325 Million</u>	<u>2020 Refunding Bonds \$7.125 Million</u>	<u>2023 PreK-8 Project* CN/MC/LC/MS</u>	<u>Total Debt Service</u>	<u>YOY Variance</u>
2023-2024	207,050	350,663	1,699,900	86,700	884,500	\$3,228,813	\$265,650
2024-2025		345,363	967,100	795,900	3,519,850	\$5,628,213	\$2,399,400
2025-2026		339,400	1,619,200	65,100	4,642,843	\$6,666,543	\$1,038,330
2026-2027		331,450	1,562,400	65,100	4,475,725	\$6,434,675	(\$231,868)
2027-2028		318,500	1,510,500	65,100	4,355,975	\$6,250,075	(\$184,600)
2028-2029		310,700	757,700	779,225	4,116,475	\$5,964,100	(\$285,975)
2029-2030		302,900	724,200	757,475	3,996,725	\$5,781,300	(\$182,800)
2030-2031		295,100		730,800	3,872,100	\$4,898,000	(\$883,300)
2031-2032		286,650			3,752,600	\$4,039,250	(\$858,750)
2032-2033		278,200			3,633,100	\$3,911,300	(\$127,950)
2033-2034		269,100			3,508,725	\$3,777,825	(\$133,475)
Total	\$207,050	\$3,428,026	\$8,841,000	\$3,345,400	\$40,758,618	\$56,580,094	

*2023 PreK-8 Project bonding costs are unknown and based upon estimates.

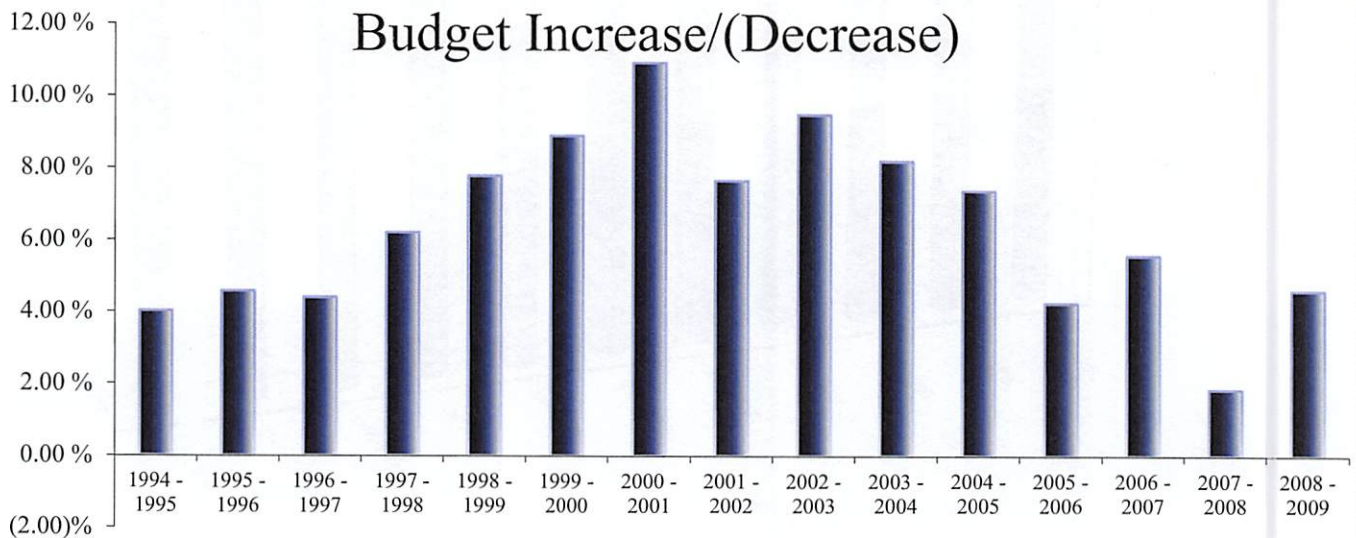
Principal and Interest Payments



Budget History

Operating Budget + Debt Service = Total Budget

<u>Year</u>	<u>Operating Budget</u>	<u>% Increase or (Decrease)</u>	<u>Debt Service</u>	<u>% Increase or (Decrease)</u>	<u>Total Budget</u>	<u>% Increase or (Decrease)</u>
1994 - 1995	11,266,056	4.31 %	365,060	(4.34)%	11,631,116	4.02 %
1995 - 1996	11,828,121	4.99 %	335,280	(8.16)%	12,163,401	4.58 %
1996 - 1997	12,379,186	4.66 %	319,890	(4.59)%	12,699,076	4.40 %
1997 - 1998	13,189,839	6.55 %	297,473	(7.01)%	13,487,312	6.21 %
1998 - 1999	14,246,355	8.01 %	291,096	(2.14)%	14,537,451	7.79 %
1999 - 2000	15,408,351	8.16 %	423,094	45.35 %	15,831,445	8.90 %
2000 - 2001	16,689,122	8.31 %	869,958	105.62 %	17,559,080	10.91 %
2001 - 2002	18,330,157	9.83 %	573,818	(34.04)%	18,903,975	7.66 %
2002 - 2003	19,638,166	7.14 %	1,059,803	84.69 %	20,697,969	9.49 %
2003 - 2004	20,253,292	3.13 %	2,141,913	102.10 %	22,395,205	8.20 %
2004 - 2005	21,678,676	7.04 %	2,368,992	10.60 %	24,047,668	7.38 %
2005 - 2006	22,837,294	5.34 %	2,232,789	(5.75)%	25,070,083	4.25 %
2006 - 2007	24,415,237	6.91 %	2,051,657	(8.11)%	26,466,894	5.57 %
2007 - 2008	24,948,225	2.18 %	2,008,204	(2.12)%	26,956,429	1.85 %
2008 - 2009	26,231,697	5.14 %	1,966,094	(2.10)%	28,197,791	4.61 %

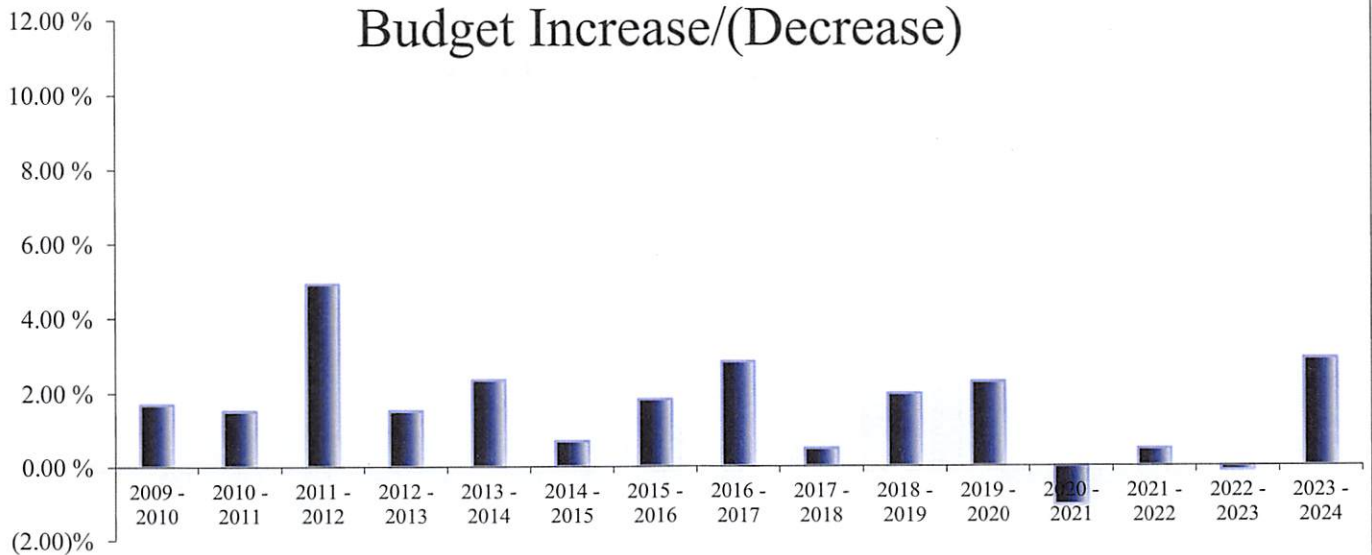


Budget History

Operating Budget + Debt Service = Total Budget

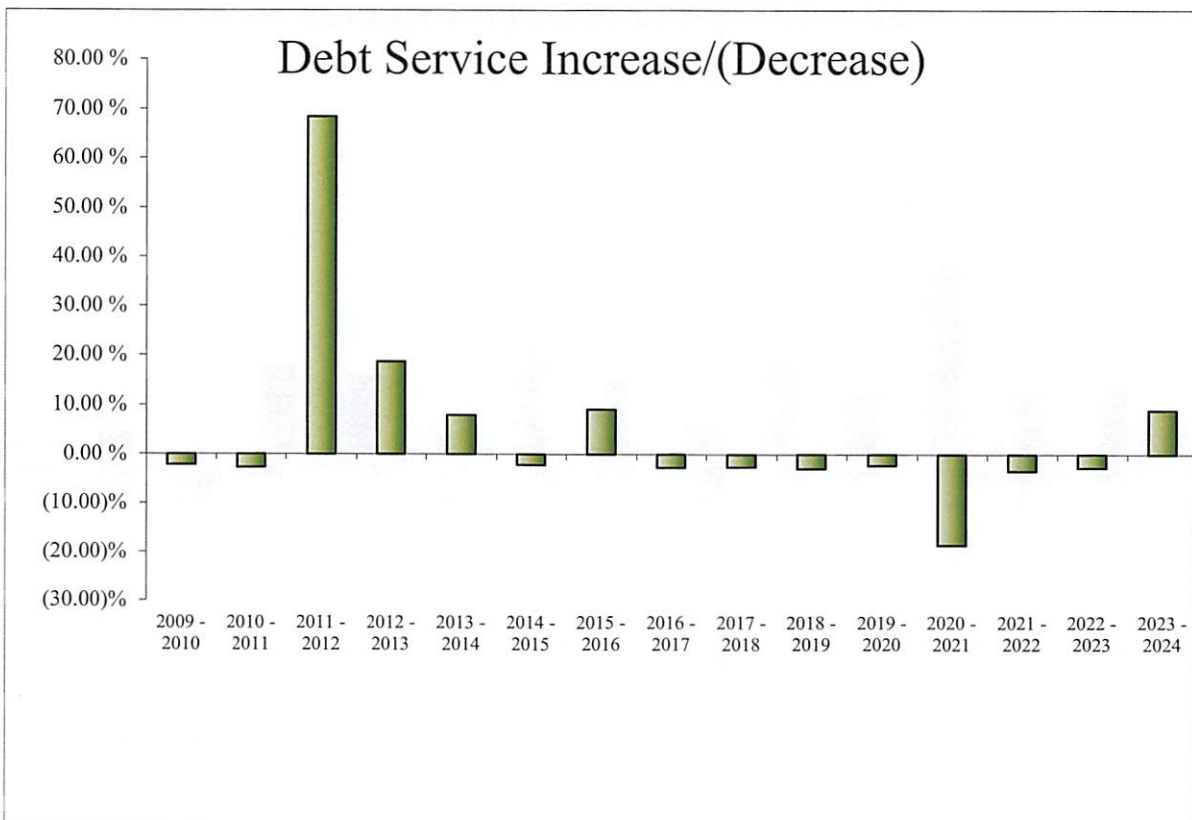
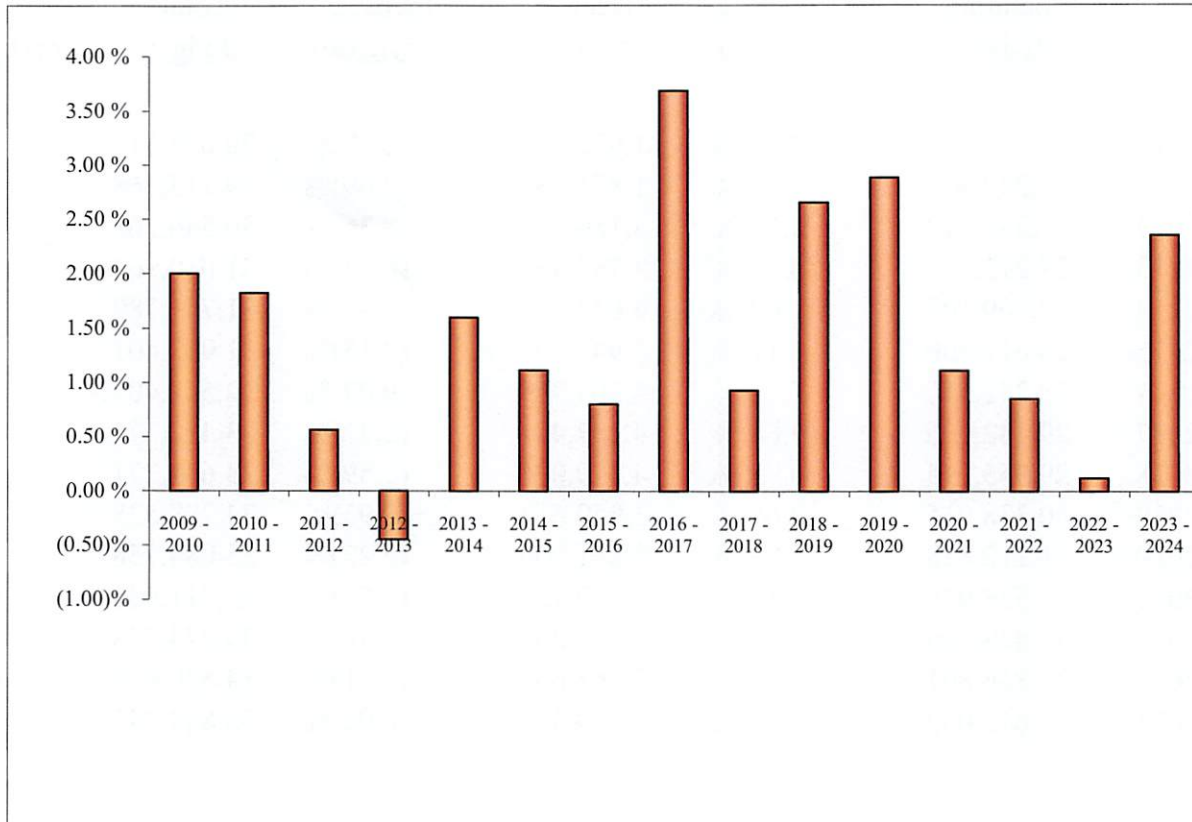
<u>Year</u>	<u>Operating Budget</u>	<u>% Increase or (Decrease)</u>	<u>Debt Service</u>	<u>% Increase or (Decrease)</u>	<u>Total Budget</u>	<u>% Increase or (Decrease)</u>
2009 - 2010	26,755,576	2.00 %	1,922,939	(2.19)%	28,678,515	1.70 %
2010 - 2011	27,242,437	1.82 %	1,871,131	(2.69)%	29,113,568	1.52 %
2011 - 2012	27,396,512	0.57 %	3,150,251	68.36 %	30,546,763	4.92 %
2012 - 2013	27,273,512	(0.45)%	3,737,452	18.64 %	31,010,964	1.52 %
2013 - 2014	27,709,107	1.60 %	4,032,682	7.90 %	31,741,789	2.36 %
2014 - 2015	28,017,300	1.11 %	3,946,101	(2.15)%	31,963,401	0.70 %
2015 - 2016	28,242,650	0.80 %	4,304,759	9.09 %	32,547,409	1.83 %
2016 - 2017	29,282,906	3.68 %	4,187,471	(2.72)%	33,470,377	2.84 %
2017 - 2018	29,555,195	0.93 %	4,079,076	(2.59)%	33,634,271	0.49 %
2018 - 2019	30,338,915	2.65 %	3,959,613	(2.93)%	34,298,528	1.97 %
2019 - 2020	31,212,858	2.88 %	3,871,900	(2.22)%	35,084,758	2.29 %
2020 - 2021	31,558,910	1.11 %	3,152,721	(18.57)%	34,711,631	(1.06)%
2021 - 2022	31,828,285	0.85 %	3,046,263	(3.38)%	34,874,548	0.47 %
2022 - 2023	31,866,801	0.12 %	2,963,663	(2.71)%	34,830,464	(0.13)%
2023 - 2024	32,615,032	2.35 %	3,229,313	8.96 %	35,844,345	2.91 %

Budget Increase/(Decrease)



Budget History

Operating Budget + Debt Service = Total Budget



Personnel FTEs

<u>Function</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Business Manager	1.00	1.00	1.00	1.00	1.00	1.00
Professional Development/Curriculum	1.00	1.00	1.00	1.00	1.00	1.00
School Administration	6.00	6.00	6.00	6.00	6.00	6.00
Director Pupil Personnel	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Certified Administration	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
Art	4.50	4.10	4.10	4.30	4.30	4.30
Athletics	1.00	1.00	1.00	1.00	1.00	1.00
Business Education	2.00	2.00	2.00	2.00	2.00	2.00
Instructional Technology	2.00	2.00	2.00	2.00	2.00	1.00
Family/Consumer Science	1.00	1.00	1.00	1.00	1.00	1.00
Foreign Language	9.00	9.00	9.00	9.00	9.00	9.00
Guidance	4.00	4.00	4.00	4.00	4.00	4.00
Health Instruction	1.20	1.20	1.60	1.60	1.60	1.60
Language Arts	10.00	10.00	9.00	8.40	8.80	8.00
Library Media	4.00	4.00	4.00	4.00	4.00	4.00
Mathematics	10.00	10.00	10.00	10.00	10.00	9.00
Music	6.00	5.70	6.00	5.90	5.90	5.90
Physical Education	6.20	5.80	5.60	5.80	5.80	5.80
Preschool	3.00	5.00	5.00	6.00	6.00	6.00
School Psychologist	4.20	4.20	4.40	4.40	4.40	4.80
Reading	1.00	1.00	1.00	1.00	1.00	1.00
Regular Education - Elementary	26.00	25.00	27.00	29.00	30.00	30.00
Science	9.00	9.00	9.00	9.00	9.00	9.00
Social Studies	8.00	8.00	8.00	8.00	8.00	8.00
Special Education	16.00	16.00	16.00	16.00	16.00	16.50
Speech	4.00	4.00	4.00	4.00	4.00	4.00
SRBI	3.00	3.00	2.00	2.00	3.00	3.00
Talented & Gifted	2.00	2.00	2.00	2.00	2.00	1.00
Technical Education	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Certified Teachers	<u>140.10</u>	<u>140.00</u>	<u>140.70</u>	<u>143.40</u>	<u>145.80</u>	<u>142.90</u>
Facilities Administration	3.00	3.00	3.00	3.00	3.00	3.00
Instructional Technology	4.00	4.00	4.00	5.00	5.00	4.00
Custodian	20.00	20.00	20.00	20.00	19.00	19.00
Business Office	2.75	2.75	2.75	2.75	2.75	2.75
Guidance	2.00	2.00	1.50	1.50	1.50	1.50
Health Offices	4.41	4.41	4.41	5.41	5.41	5.60
Administrative Technology	2.00	2.00	2.00	2.00	2.00	2.00
Library	1.78	1.80	1.80	1.80	1.80	1.62
Maintenance	4.00	4.00	4.00	4.00	3.00	3.00
Physical Therapy	1.11	1.11	1.11	1.11	1.11	1.11
Occupational Therapy	1.00	1.00	1.00	1.00	1.00	1.00
BCBA	0.00	0.00	1.00	1.00	1.00	1.00
Tutor	8.00	8.00	9.83	9.83	9.83	9.83
Professional Development/Curriculum	0.50	0.50	0.50	0.50	0.50	0.50
Instructional Assistant/SCC	62.10	65.63	64.03	64.95	66.70	64.34
Athletic Trainer	1.00	1.00	1.00	1.00	1.00	1.00
School Administration/Security	7.03	8.91	9.39	9.39	9.39	10.53
Pupil Services Administration	1.52	1.52	1.52	1.52	1.52	1.52
Superintendent/Board of Education	<u>1.50</u>	<u>1.50</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>
Non-Certified Staff	<u>127.70</u>	<u>133.13</u>	<u>135.06</u>	<u>137.98</u>	<u>137.73</u>	<u>135.52</u>
	<u>277.80</u>	<u>283.13</u>	<u>285.76</u>	<u>291.38</u>	<u>293.53</u>	<u>288.42</u>
Student Count (In House)	1,255	1222	1241	1264	1267 (estimated)	1264 (estimated)

Three Year Budget Estimate by Line Item - % Increase/(Decrease) by Line

Line Item	Current Budget FY 22-23	Proposed Budget FY23-24	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)	Estimated Budget FY24-25	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)	Estimated Budget FY25-26	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)
Certified Salaries	15,173,165	15,588,415	415,250	2.74 %	16,242,200	653,785	4.19 %	16,932,420	690,220	4.25 %
Non-Certified Salaries	4,028,842	4,108,877	80,035	1.99 %	4,222,000	113,123	2.75 %	4,327,500	105,500	2.50 %
Employee Benefits	3,894,186	4,114,462	220,276	5.66 %	4,225,000	110,538	2.69 %	4,335,000	110,000	2.60 %
Instructional Programs	1,530,976	1,647,801	116,825	7.63 %	1,675,254	27,453	1.67 %	1,692,283	17,029	1.02 %
Special Education	1,206,983	1,124,665	(82,318)	(6.82)%	1,175,226	50,561	4.50 %	1,197,114	21,888	1.86 %
Support Services	81,861	80,232	(1,629)	(1.99)%	81,222	990	1.23 %	82,446	1,224	1.51 %
Administrative Services	905,689	1,092,238	186,549	20.60 %	1,104,224	11,986	1.10 %	1,122,118	17,894	1.62 %
Pupil Transportation	1,002,825	878,441	(124,384)	(12.40)%	964,794	86,353	9.83 %	1,041,977	77,183	8.00 %
Plant Operation & Maintenance	4,042,274	3,979,901	(62,373)	(1.54)%	3,944,651	(35,250)	(0.89)%	4,471,252	526,601	13.35 %
Operating Budget	31,866,801	32,615,032	748,231	2.35 %	33,634,571	1,019,539	3.13 %	35,202,110	1,567,539	4.66 %
Contract Service for Debt	500	885,000	884,500	176900.00 %	3,519,850	2,634,850	297.72 %	4,642,843	1,122,993	31.90 %
Interest on Bonds	538,163	459,313	(78,850)	(14.65)%	398,363	(60,950)	(13.27)%	338,700	(59,663)	(14.98)%
Bond Redemption	2,425,000	1,885,000	(540,000)	(22.27)%	1,710,000	(175,000)	(9.28)%	1,685,000	(25,000)	(1.46)%
Debt Service	2,963,663	3,229,313	265,650	8.96 %	5,628,213	2,398,900	74.29 %	6,666,543	1,038,330	18.45 %
Total Budget	34,830,464	35,844,345	1,013,881	2.91 %	39,262,784	3,418,439	9.54 %	41,868,653	2,605,869	6.64 %

Note: Contract Services for Debt are estimated amounts related to the PreK-8 Bonded Project

Summary of Federal Grants

	Allocated Budget <u>2022-2023</u>	Estimated <u>2023-2024</u>
Title I (Part A) Improving Teacher Quality		
Supplies	\$10,254	
Purchased Professional and Other Services	<u>41,000</u>	
	\$51,254	\$51,254
Title IV: Student Support & Academic Enrichment		
Professional Services	\$6,000	
Supplies	<u>4,000</u>	
	\$10,000	\$10,000
Title VI: Special Education 611/619		
Instruction	\$188,125	
Purchased Services	94,456	
Instructional and Other Supplies	<u>22,613</u>	
	\$305,194	\$305,194
Title II (Part A) Professional Development		
Purchased Services	15,000	
Supplies	<u>3,797</u>	
	\$18,797	\$18,797
	<u>\$385,245</u>	<u>\$385,245</u>

Impact to Towns

		<u>Lyme</u>	<u>Old Lyme</u>
Student Census			
October 1, 2022	1,291	<u>240</u>	<u>1,051</u>
April 1, 2023	1,295	243	1,052
Average	1,294	242	1,052
Percent of total census for billing		18.7%	81.3%
<hr/>			
2023-2024 Total Budget	35,844,345	18.7%	81.3%
Less: Estimated Receipts	<u>(219,730)</u>		
Subtotal	35,624,615	6,661,803	28,962,812
Less: Refund of 06/30/22 Fund Balance	(872,359)	(158,769)	(713,590)
Net Billings to Towns	34,752,256	6,503,034	28,249,222
2022-2023 Total Budget	34,830,464	17.8%	82.2%
Less: Estimated Receipts	<u>(182,287)</u>		
Subtotal	34,648,177	6,167,376	28,480,801
Less: Refund of 06/30/21 Fund Balance*	<u>(1,207,998)</u>	<u>(248,599)</u>	<u>(959,399)</u>
Net Billings to Towns	33,440,179	5,918,777	27,521,402
*Includes \$21,495 from Old Lyme to Lyme for 7 year enrollment adjustment			
2021-2022 Enrollment Average		18.2%	81.8%
<hr/>			
IMPACT			
Net Billings to Towns	1,312,077	584,257	727,820
2023-2024 minus 2022-2023 net billings			
	3.9%	9.9%	2.6%

Estimated Revenue

	<u>Est 23-24</u>	<u>Est. 22-23</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Revenue from Service Charges</u>				
Out of District Tuition	\$292,000	\$211,500	\$80,500	38.1%
Classroom Rentals	0	0	0	0.0%
<u>Revenue from Interest</u>				
Earned on Interest Bearing Accounts	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.0%</u>
	<u>\$295,000</u>	<u>\$214,500</u>	<u>\$80,500</u>	<u>37.5%</u>
<u>State Grants Paid to Towns</u>				
Education Cost Sharing/Consolidated Grant	\$689,752	\$689,752	\$0	0.0%
	<u>689,752</u>	<u>\$689,752</u>	<u>\$0</u>	<u>0.0%</u>
<u>State Grants Paid to District</u>				
Adult Education	\$2,706	\$2,706	\$0	0.0%
Transportation	<u>2,600</u>	<u>2,524</u>	<u>76</u>	3.0%
Sub-total	\$5,306	\$5,230	\$76	
Excess Cost/State Agency Placement Grant (1)	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>\$5,306</u>	<u>\$5,230</u>	<u>\$76</u>	

(1) Per agreement with the towns of Lyme and Old Lyme, special education costs are budgeted at the full amount for known students. By budgeting the gross dollar amount, any unanticipated increase in students to be serviced is paid for with the Excess Cost/State Agency Placement grant funds received and it is not necessary to request more funding from the towns. Any unused Excess Cost/State Agency Placement Grant funds are returned to the towns with the fund balance.

Enrollment Trends

Enrollment Report 2019 Through 2023 and Projections Through 2027

	2019- 2020	2020- 2021	2021- 2022	2022- 2023	2023- 2024	2024- 2025	2025- 2026	2026- 2027
					*Projected	*Projected	*Projected	*Projected
PreK-5	530	561	580	609	636	669	667	706
6-8	278	270	271	270	273	275	297	296
9-12	480	452	449	409	386	375	376	391
Total In District	1288	1283	1300	1288	1295	1319	1340	1393

** Projections are from New England School Development Council (NESDEC) dated October 31, 2022.*

**These projections differ slightly from projections used in other areas of this booklet. Projections used in other areas are a compilation of NESDEC projections and those provided by Dr. Peter Prowda.*

**Projections exclude students attending Grasso Tech, magnet schools and special education outplacements.*

Trends are based on the October 1st enrollment in each grade.