

Lyme-Old Lyme Schools

A Private School Experience in a Public School Setting



2020-2021 Budget

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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 2020-2021 Budget

Dear Members of the Lyme and Old Lyme Communities,

The Region 18 Board of Education approved a budget for the 2020-21 school year at its February 5 meeting. This \$35,066,107 budget represents a 0.05% **decrease** over the adopted budget for the current year. This budget is now transmitted to you, the voters, for your deliberation and action.

The drivers for this budget include debt service reductions, employee contractual obligations, and transportation costs. Accordingly, 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 5.

Sincerely,

Diane Linderman, Board of Education Chair

Ian Neviaser, Superintendent of Schools

Presentations

April 6	6:30 p.m.	Center School	Budget Hearing
May 4	6:30 p.m.	Center School	Budget Meeting
May 5	Anticipated Budget Referendum Date		

Copies of 2020-2021 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

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Key Events in the 2020-2021 Budget Development Process

November 2019	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 2019	Administrators and Directors work with staff to prepare school and program budgets and review/revise them with the Superintendent.
January 2020	Finance Committee and Board meet in a series of workshops to review and discuss budgets by site and program.
January – February 2020	Board discusses budget at regular Board meetings.
February 5, 2020	Community is invited to provide input on proposed budget. Board adopts budget with 0.05% decrease.

Board of Education Members

Diane Linderman, Chair
Rick Goulding
Stacey Leonardo
Jennifer Miller
Mary Powell St. Louis
Martha Shoemaker
Suzanne Thompson
Jean Wilczynski
Steven Wilson

Administrative Team

Ian Neviaser, Superintendent
Mark Ambruso, Principal, LOLMS
James Cavalieri, Principal, Lyme School
Michelle Dean, Director of Curriculum
Melissa Dougherty, Director of Special Services
Kelly Enoch, Principal, Mile Creek 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 the proposal for 20-21, which is \$298,483
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 2019 is \$31,212,858 (exclusive of debt service.) This is \$700,801 less than the 2020-21 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 \$13,300 in Danbury to a high of \$36,789 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 \$22,671 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..... \$35,066,107

	18-19 Actuals	19-20 Budget	20-21 Budget	\$ Increase or (Decrease)	% Inc or (Dec) by Line Item
Certified Salaries	14,137,643	13,993,148	14,227,237	234,089	1.67%
Non-certified Salaries	3,172,372	3,451,970	3,619,265	167,295	4.85%
Employee Benefits	4,372,755	5,005,802	4,894,092	(111,710)	(2.23)%
Instructional Programs	1,196,571	1,318,262	1,478,212	159,950	12.13%
Special Education	1,547,913	1,538,305	1,452,941	(85,364)	(5.55)%
Support Services	63,604	76,496	78,148	1,652	2.16%
Administrative Services	771,469	873,741	818,208	(55,533)	(6.36)%
Pupil Transportation	971,149	889,276	1,144,367	255,091	28.69%
Plant Op & Maintenance	3,915,628	4,065,858	4,200,916	135,058	3.32%
OPERATING BUDGET	30,149,104	31,212,858	31,913,386	700,528	2.24%
Debt Service	3,959,063	3,871,900	3,152,721	(719,179)	(18.57)%
TOTAL BUDGET	\$34,108,167	\$35,084,758	\$35,066,107	(\$18,651)	-0.05%

Student Count (In House)	1,214	1,241	<i>Estimated enrollment based on October 1, 2019 in house student count.</i>
Certified Staff	150.00	150.70	
Non-Certified Staff	133.13	135.06	

NOTE: The percentage increase or (decrease) by line item is calculated by dividing the 2020-2021 \$ increase or (decrease) by the 2019-2020 line item budget amount. For example, the Certified Salaries increase of \$234,089 divided by the 2019-2020 Line Item Budget amount of \$13,993,148 equals .0167 or 1.67%.

2020 - 2021 Total Budget Summary

Operating Budget	+	Debt Service	=	Total Budget
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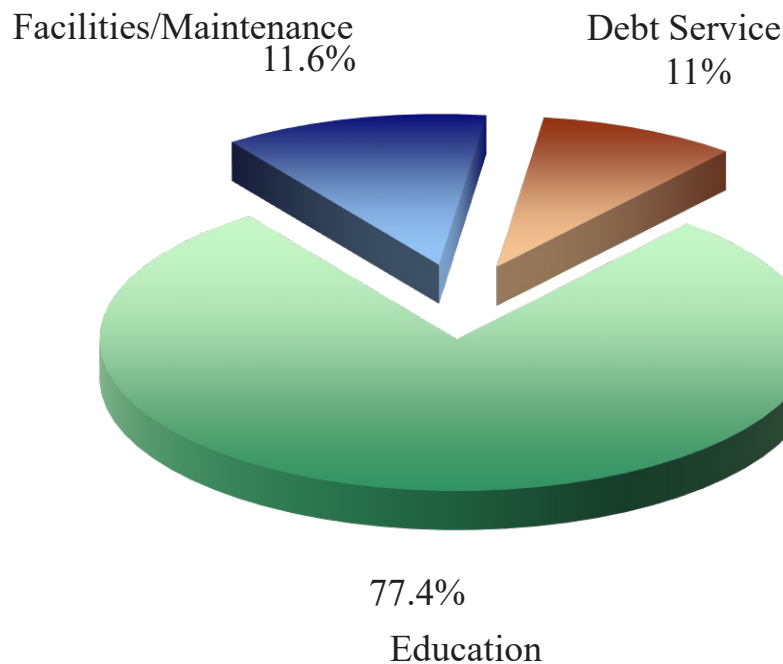
2019 - 2020 Budget = \$35,084,758

2020 - 2021 Budget = \$35,066,107

Dollar Increase = -\$18,651

% Increase = -0.05%

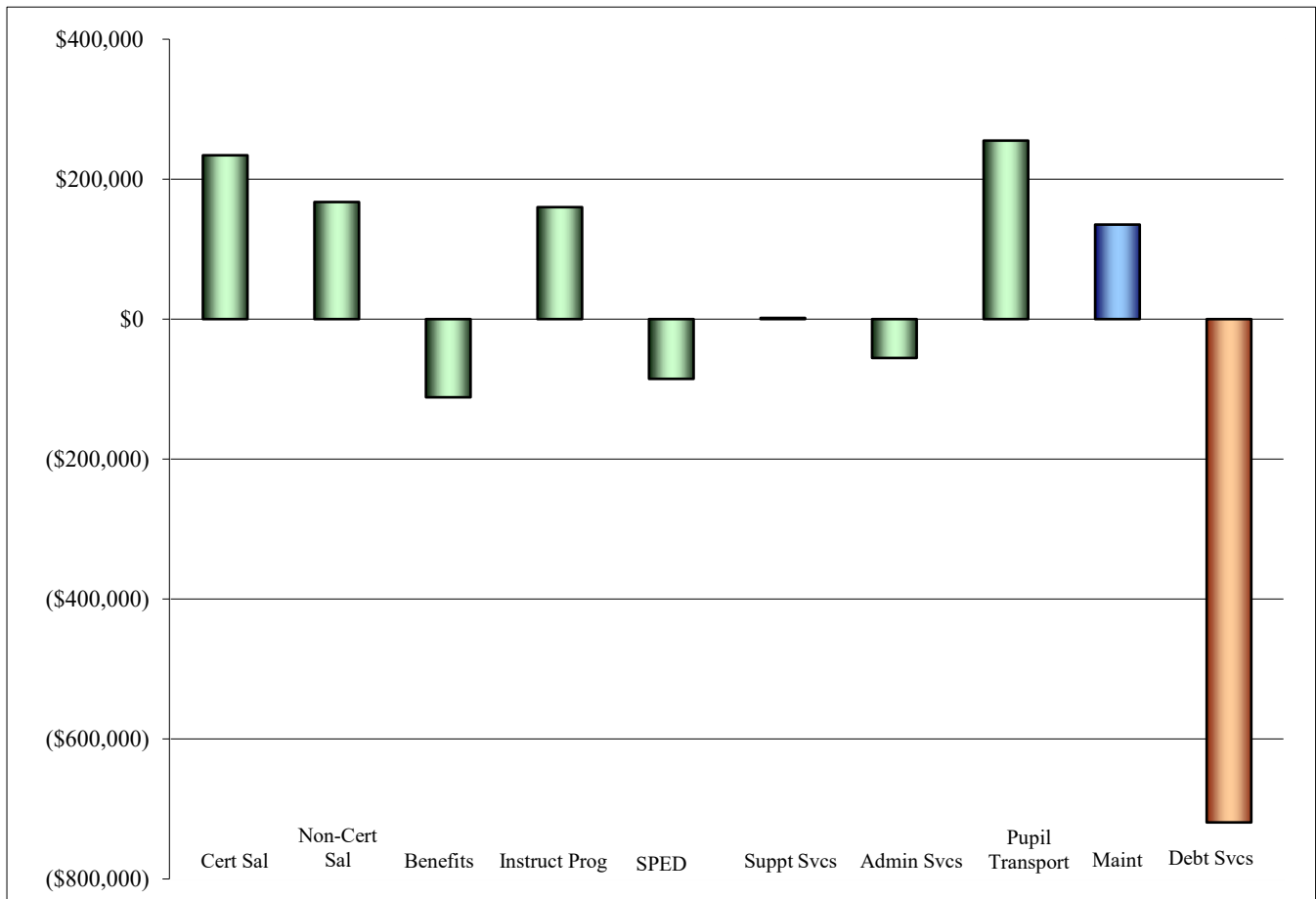
Education	\$27,712,470	79.0%	of total budget
Facilities/Maintenance	\$4,200,916	12.0%	of total budget
Debt Service	\$3,152,721	9.0%	of total budget



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	\$234,089	1.67%
Non-Certified Salaries	\$167,295	4.85%
Employee Benefits	(\$111,710)	(2.23)%
Instructional Programs	\$159,950	12.13%
Special Education	(\$85,364)	(5.55)%
Support Services	\$1,652	2.16%
Administrative Services	(\$55,533)	(6.36)%
Pupil Transportation	\$255,091	28.69%
Plant Op & Maintenance	\$135,058	3.32%
Debt Service	(\$719,179)	(18.57)%
	(\$18,651)	(0.05)%



Education

Facilities

Debt Service

Budget Increase by Line Item and Category

FY 2020 - 2021 (in Thousands)

Page 1 of 2

Certified Salaries	<u>\$234,089.0</u>
Contractual Increases, incl. Degree Changes	\$330,463.0
Personnel Changes, Reductions	(\$96,374.0)
Non-certified Salaries	<u>\$167,295.0</u>
Contractual Increases	\$36,072.0
Personnel Changes	\$131,223.0
Employee Benefits	<u>(\$111,710.0)</u>
Health/Life/Disability	(\$123,292.0)
Other Insurance, FICA, Pension, Tuition	\$11,582.0
Instructional Programs	<u>\$159,950.0</u>
Magnet Tuition	\$7,210.0
Field Trip/Athletic Transport	\$25,831.0
Instructional Tech	\$104,702.0
Net all Supplies, Tech Software et al.	\$22,207.0
Special Education	<u>(\$85,364.0)</u>
SpEd Therapy & Evaluation	<u>(\$84,500.0)</u>
Tuition	<u>(\$36,892.0)</u>
Net Other: Purchased Svcs/Transport/Supplies	<u>\$36,028.0</u>
Support Services	<u>\$1,652.0</u>

Budget Increase by Line Item and Category

FY 2020 - 2021 (in Thousands)

Page 2 of 2

Administrative Services	<u>(\$55,533.0)</u>
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BoE Purch Svcs:	\$37,600.0
Admin Tech	(\$104,072.0)
Misc. and other (LAP, CAFE, etc.)	(\$10,939.0)

Pupil Transportation	<u>\$255,091.0</u>
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Vo-Ag Transport	\$12,000.0
Regular Education	<u>\$243,091.0</u>

Plant Op & Maintenance	<u>\$135,058.0</u>
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Purchased Services/Capital Projects	\$213,000.0
Facilities Operations	(\$70,717.0)

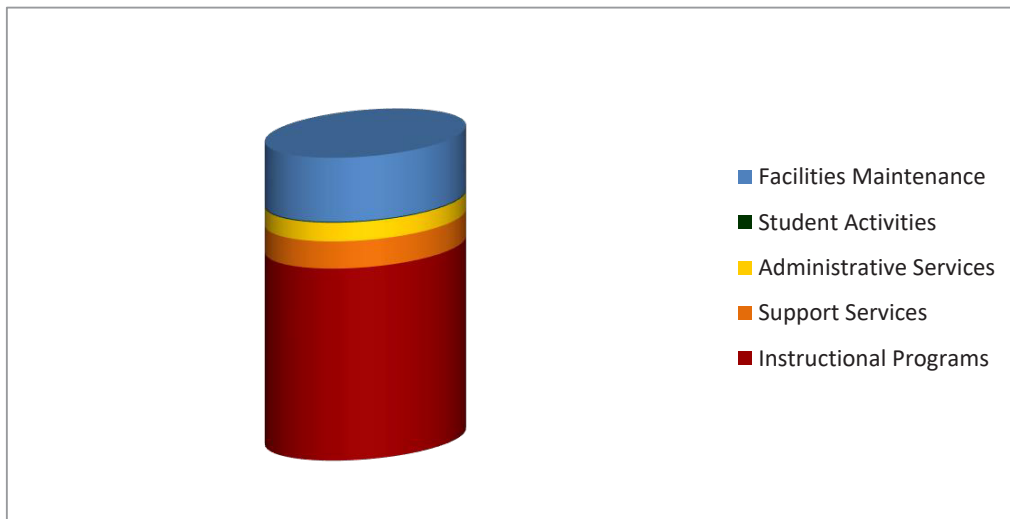
Debt Service	<u>(\$719,179.0)</u>
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Bond Redemption, Interest on Bonds	(\$719,179.0)
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	<u>(\$18,651.0)</u>
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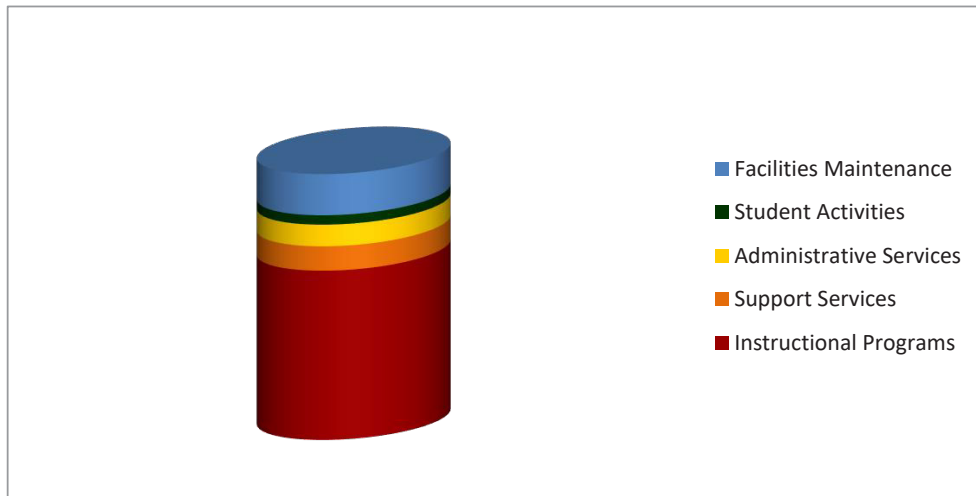
Elementary Budget by Program/Object

<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	\$70,000		\$33,600	\$12,900	\$116,500
Art	89,482		4,050	3,300	96,832
Language Arts	1,127,981		30,140	2,910	1,161,031
Foreign Language	95,992	1,000	2,052	2,929	101,973
Health Instruction			4,175		4,175
Mathematics	659,970		13,932	2,890	676,792
Music	188,257	1,000	1,620	200	191,077
Science	270,718	6,075	6,075	2,800	285,668
Social Studies	293,271		3,969	2,800	300,040
Reading	199,990				199,990
Physical Education	194,282		4,050		198,332
Homebound Instruction					
Talented and Gifted	95,992		4,300	136	100,428
Tutorial	172,748	32,760	2,025		207,533
Preschool	670,700		13,635		684,335
Special Education	1,059,855		7,000		1,066,855
Guidance			1,600		1,600
Health Services	130,494	510	3,600		134,604
Psychological Services	217,813		3,396		221,209
Speech Services	267,898		2,050	224	270,172
Library/Media	157,503	11,367	15,393	308	184,571
Instructional Technology	160,061	68,000	112,112	45,500	385,673
Administrative Services	504,428	31,009	12,210	11,650	559,297
Facilities	637,921	879,400	387,279	7,974	1,912,574
Student Activities	6,942			18,023	24,965
	<u>\$7,272,297</u>	<u>\$1,031,121</u>	<u>\$668,263</u>	<u>\$114,544</u>	<u>\$9,086,225</u>



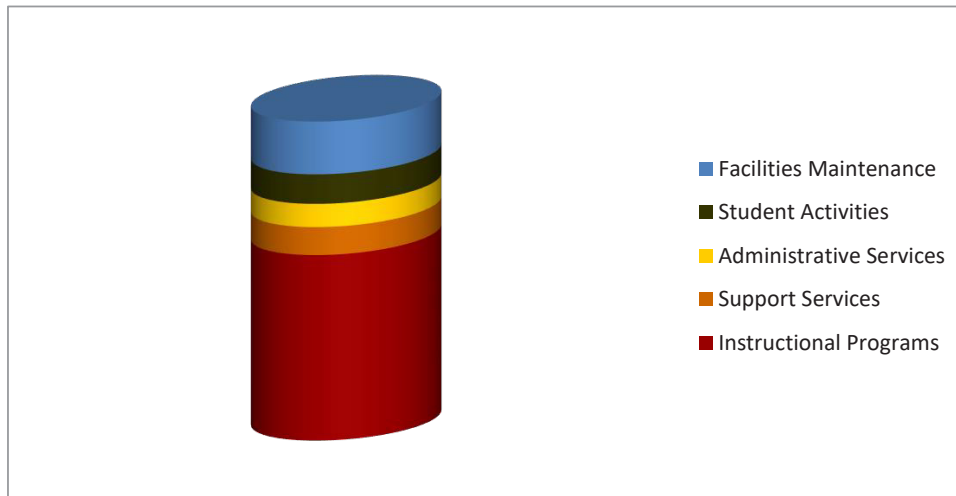
Middle School Budget by Program/Object

<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	\$42,500		\$13,920	\$14,350	\$70,770
Art	86,393		1,871	100	\$88,364
Language Arts	281,532		5,147	1,400	\$288,079
Foreign Language	255,471		1,678	4,482	\$261,631
Health Instruction	102,409		1,048	40	\$103,497
Family/Consumer Science	97,792	585	3,800	1,263	\$103,440
Technical Education	90,765		10,133	200	\$101,098
Mathematics	281,724		2,060	1,400	\$285,184
Music	160,936	4,290	2,765	9,888	\$177,879
Science	257,658		4,700	1,560	\$263,918
Social Studies	274,946		1,034	1,400	\$277,380
Career Education			2,454		\$2,454
Reading	22,067				\$22,067
Physical Education	145,704		1,806		\$147,510
Homebound Instruction	5,000				\$5,000
Talented and Gifted	95,992	1,170	1,395	135	\$98,692
Tutorial	70,075		380		\$70,455
Special Education	619,024	8,260	4,295		\$631,579
Guidance	119,828	2,115	4,000		\$125,943
Health Services	62,393	150	1,700		\$64,243
Psychological Services	68,064		850		\$68,914
Speech Services	72,412		300		\$72,712
Library/Media	114,216		10,975	425	\$125,616
Instructional Technology	103,403	28,500	35,579	24,700	\$192,182
Administrative Services	373,307	13,776	5,429	13,040	\$405,552
Facilities	322,377	223,000	223,125	2,658	\$771,160
Student Activities	<u>122,769</u>	<u>11,800</u>	<u>12,505</u>	<u>29,735</u>	<u>\$176,809</u>
	<u>\$4,248,757</u>	<u>\$293,646</u>	<u>\$352,949</u>	<u>\$106,776</u>	<u>\$5,002,128</u>



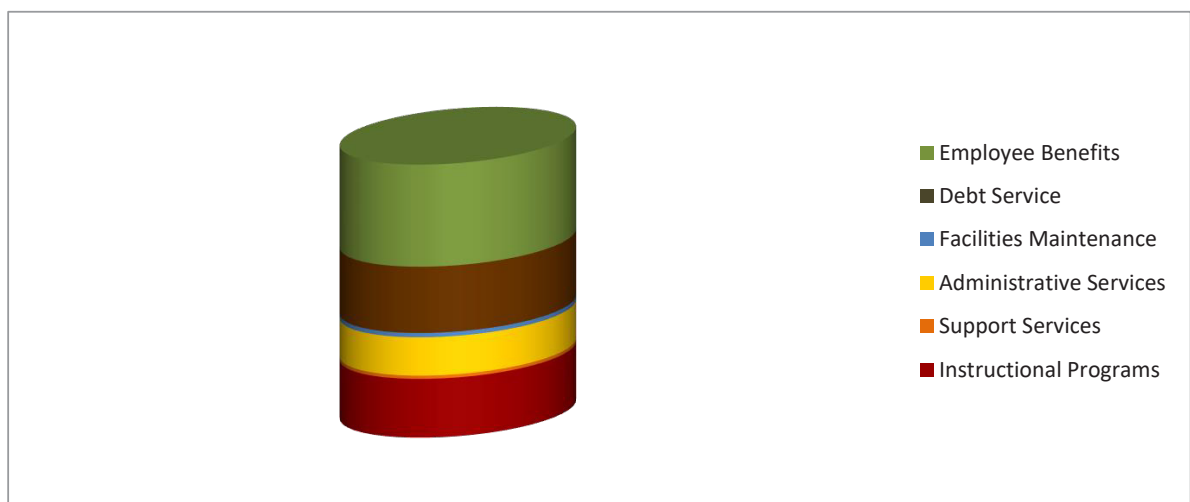
High School Budget by Program/Object

<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	\$78,500		\$17,450	\$18,295	\$114,245
Art	195,837	1,800	11,000	250	208,887
Business Education	99,892		6,211	180	106,283
Language Arts	488,823	600	5,845	95	495,363
Foreign Language	474,193	5,118	6,830	542	486,683
Health Instruction	44,577		600		45,177
Technical Education	194,384	500	18,573	550	214,007
Mathematics	457,860		4,455	720	463,035
Music	208,121	11,000	13,315	970	233,406
Science	492,299	1,725	10,700	480	505,204
Social Studies	441,317	3,110	5,028	319	449,774
Career Education			800	185	985
Reading					
Physical Education	122,224	2,000	5,000	229	129,453
Homebound Instruction	14,000	2,000			16,000
Tutorial	88,288	250			88,538
Special Education	702,691	7,000	3,250		712,941
Guidance	349,618	3,700	8,485	675	362,478
Health Services	62,879	400	1,900	145	65,324
Psychological Services	98,526		850	225	99,601
Speech	27,279		200		27,479
Library/Media	129,065		10,250	450	139,765
Instructional Technology	194,750	31,500	87,382	47,000	360,632
Administrative Services	494,652	30,335	25,280	26,170	576,437
Facilities	399,280	498,200	394,863	17,658	1,310,001
Graduation		3,450	7,500		10,950
Student Activities	<u>364,256</u>	<u>270,395</u>	<u>56,490</u>	<u>31,500</u>	<u>722,641</u>
	<u>\$6,223,311</u>	<u>\$873,083</u>	<u>\$702,257</u>	<u>\$146,638</u>	<u>\$7,945,289</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		\$3,585,501				\$3,585,501
FICA		628,000				628,000
Retirement		463,091				463,091
Unemployment Compensation		27,500				27,500
Worker's Compensation		155,000				155,000
Professional Development	188,009	61,600		3,500		253,109
Instruction		912,785				912,785
Student Transportation					1,525,822	1,525,822
Curriculum Development	70,000	17,000		23,500	11,500	122,000
Homebound	6,000					6,000
Occupational Therapy	66,087			3,000		69,087
Physical Therapy	84,004			3,000		87,004
Special Education	236,001	145,090		5,250	3,100	389,441
Board of Education	30,804	360,665		12,150	21,400	425,019
Central Administrative Services	318,281	1,280		12,836	6,260	338,657
Fiscal Services	294,881	49,750		4,900	2,730	352,261
Administrative Technology	167,648	145,294		4,000	17,094	334,036
Facilities/Food Service	141,731	32,000		4,900	26,800	205,431
Debt Service		500	3,152,221			3,152,721
	<u>\$1,603,446</u>	<u>\$6,585,056</u>	<u>\$3,152,221</u>	<u>\$77,036</u>	<u>\$1,614,706</u>	<u>\$13,032,465</u>



Elementary Budget by Program Area

<u>Function</u>	<u>2018-2019 Budget</u>	<u>2019-2020 Budget</u>	<u>2020-2021 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$92,200	\$93,300	\$116,500	\$23,200	24.87 %
Art	\$107,330	\$99,090	\$96,832	(\$2,258)	(2.28)%
Language Arts*	\$580,914	\$574,708	\$1,161,031	\$586,323	102.02 %
Foreign Language	\$98,307	\$99,370	\$101,973	\$2,603	2.62 %
Health Instruction	\$3,250	\$3,125	\$4,175	\$1,050	33.60 %
Mathematics	\$613,904	\$657,112	\$676,792	\$19,680	2.99 %
Music	\$184,265	\$160,880	\$191,077	\$30,197	18.77 %
Science*	\$562,441	\$557,476	\$285,668	(\$271,808)	(48.76)%
Social Studies*	\$555,592	\$550,322	\$300,040	(\$250,282)	(45.48)%
Reading	\$186,452	\$196,731	\$199,990	\$3,259	1.66 %
Physical Education	\$165,291	\$180,650	\$198,332	\$17,682	9.79 %
Homebound Instruction	\$0	\$0	\$0	\$0	0.00 %
Talented and Gifted	\$97,456	\$97,277	\$100,428	\$3,151	3.24 %
Tutorial	\$162,740	\$170,471	\$207,533	\$37,062	21.74 %
Preschool	\$402,317	\$540,154	\$684,335	\$144,181	26.69 %
Special Education	\$1,236,902	\$1,098,409	\$1,066,855	(\$31,554)	(2.87)%
Instructional Technology	<u>\$272,649</u>	<u>\$314,071</u>	<u>\$385,673</u>	\$71,602	22.80 %
Instructional Programs	<u>\$5,322,010</u>	<u>\$5,393,146</u>	<u>\$5,777,234</u>	<u>\$384,088</u>	7.12 %
Guidance	\$1,600	\$1,600	\$1,600	\$0	0.00 %
Health Services	\$131,292	\$132,818	\$134,604	\$1,786	1.34 %
Psychological Services	\$183,147	\$179,315	\$221,209	\$41,894	23.36 %
Speech	\$283,636	\$265,115	\$270,172	\$5,057	1.91 %
Library/Media	<u>\$205,483</u>	<u>\$183,883</u>	<u>\$184,571</u>	\$688	0.37 %
Support Services	<u>\$805,158</u>	<u>\$762,731</u>	<u>\$812,156</u>	<u>\$49,425</u>	6.48 %
Administrative Services	<u>\$463,632</u>	<u>\$503,413</u>	<u>\$559,297</u>	<u>\$55,884</u>	11.10 %
Facilities	<u>\$1,541,543</u>	<u>\$1,643,211</u>	<u>\$1,912,574</u>	<u>\$269,363</u>	16.39 %
Student Activities	<u>\$21,256</u>	<u>\$22,740</u>	<u>\$24,965</u>	\$2,225	9.78 %
Student Activities	<u>\$21,256</u>	<u>\$22,740</u>	<u>\$24,965</u>	<u>\$2,225</u>	9.78 %
	<u>\$8,153,599</u>	<u>\$8,325,241</u>	<u>\$9,086,226</u>	<u>\$760,985</u>	9.14 %
Student Count	457	500	521 (estimated)	21	4.20 %

*The differential in Language Arts, Social Studies, and Science is due to the allocation of funds that best represent curricular time spent on the respective subject areas.

Middle School Budget by Program Area

<u>Function</u>	<u>2018-2019 Budget</u>	<u>2019-2020 Budget</u>	<u>2020-2021 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$66,079	\$65,866	\$70,770	\$4,904	7.45 %
Art	89,475	73,003	88,364	\$15,361	21.04 %
Language Arts	275,875	281,745	288,079	\$6,334	2.25 %
Foreign Language	251,690	233,506	261,631	\$28,125	12.04 %
Health Instruction	99,995	101,973	103,497	\$1,524	1.49 %
Family and Consumer Sciences	100,518	101,941	103,440	\$1,499	1.47 %
Technical Education	98,947	99,879	101,098	\$1,219	1.22 %
Mathematics	360,196	352,726	285,184	(\$67,542)	(19.15)%
Music	157,662	169,947	177,879	\$7,932	4.67 %
Science	248,567	260,341	263,918	\$3,577	1.37 %
Social Studies	265,723	272,984	277,380	\$4,396	1.61 %
Career Education	4,355	3,955	2,454	(\$1,501)	(37.95)%
Reading	40,011	21,798	22,067	\$269	1.23 %
Physical Education	179,317	145,488	147,510	\$2,022	1.39 %
Homebound Instruction	5,000	5,000	5,000	\$0	0.00 %
Talented and Gifted	94,668	97,041	98,692	\$1,651	1.70 %
Tutorial	69,454	69,675	70,455	\$780	1.12 %
Special Education	548,936	657,540	631,579	(\$25,961)	(3.95)%
Instructional Technology	<u>\$147,510</u>	<u>\$176,855</u>	<u>\$192,182</u>	\$15,327	8.67 %
Instructional Programs	<u>\$3,103,978</u>	<u>\$3,191,263</u>	<u>\$3,191,179</u>	<u>(\$84)</u>	(0.00)%
Guidance	\$114,291	\$124,080	\$125,943	\$1,863	1.50 %
Health Services	62,946	63,834	64,243	\$409	0.64 %
Psychological Services	63,713	66,269	68,914	\$2,645	3.99 %
Speech	26,656	71,420	72,712	\$1,292	1.81 %
Library/Media	<u>100,368</u>	<u>136,969</u>	<u>125,616</u>	(\$11,353)	(8.29)%
Support Services	<u>\$367,974</u>	<u>\$462,572</u>	<u>\$457,428</u>	<u>(\$5,144)</u>	(1.11)%
Administrative Services	<u>\$397,687</u>	<u>\$394,962</u>	<u>\$405,552</u>	<u>\$10,590</u>	2.68 %
Facilities	<u>\$837,684</u>	<u>\$799,178</u>	<u>\$771,160</u>	<u>(\$28,018)</u>	(3.51)%
Student Activities	<u>170,408</u>	<u>178,604</u>	<u>176,809</u>	(\$1,795)	(1.01)%
Student Activities	<u>\$170,408</u>	<u>\$178,604</u>	<u>\$176,809</u>	<u>(\$1,795)</u>	(1.01)%
	<u>\$4,877,731</u>	<u>\$5,026,579</u>	<u>\$5,002,128</u>	<u>(\$24,451)</u>	(0.49)%
Student Count	275	260	271 (estimated)	11	4.23 %

High School Budget by Program Area

<u>Function</u>	<u>2018-2019 Budget</u>	<u>2019-2020 Budget</u>	<u>2020-2021 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$128,100	\$111,695	\$114,245	\$2,550	2.28 %
Art	240,755	206,569	208,887	\$2,318	1.12 %
Business Education	199,417	208,196	106,283	(\$101,913)	(48.95)%
Language Arts	466,176	478,871	495,363	\$16,492	3.44 %
Foreign Language	468,849	494,975	486,683	(\$8,292)	(1.68)%
Health Instruction	59,756	60,721	45,177	(\$15,544)	(25.60)%
Technical Education	207,551	210,580	214,007	\$3,427	1.63 %
Mathematics	478,080	466,053	463,035	(\$3,018)	(0.65)%
Music	221,249	224,193	233,406	\$9,213	4.11 %
Science	494,264	499,230	505,204	\$5,974	1.20 %
Social Studies	415,687	434,625	449,774	\$15,149	3.49 %
Career Education	1,385	985	985	\$0	0.00 %
Reading	18,544	0	0	\$0	0.00 %
Physical Education	156,701	162,925	129,453	(\$33,472)	(20.54)%
Homebound Instruction	16,000	16,000	16,000	\$0	0.00 %
Tutorial	70,009	63,221	88,538	\$25,317	40.05 %
Special Education	675,555	749,229	712,941	(\$36,288)	(4.84)%
Instructional Technology	257,418	220,695	360,632	\$139,937	63.41 %
Instructional Programs	<u>\$4,575,496</u>	<u>\$4,608,763</u>	<u>\$4,630,613</u>	<u>\$21,850</u>	0.47 %
Guidance	\$352,023	\$355,761	\$362,478	\$6,717	1.89 %
Health Services	63,749	64,679	65,324	\$645	1.00 %
Psychological Services	96,104	97,818	99,601	\$1,783	1.82 %
Speech	26,456	26,964	27,479	\$515	1.91 %
Library/Media	127,694	130,349	139,765	\$9,416	7.22 %
Support Services	<u>\$666,026</u>	<u>\$675,571</u>	<u>\$694,647</u>	<u>\$19,076</u>	2.82 %
Administrative Services	<u>\$558,011</u>	<u>\$614,017</u>	<u>\$576,437</u>	<u>(\$37,580)</u>	(6.12)%
Facilities	<u>\$1,221,308</u>	<u>\$1,391,887</u>	<u>\$1,310,001</u>	<u>(\$81,886)</u>	(5.88)%
Graduation	\$13,200	\$11,000	\$10,950	(\$50)	(0.45)%
Student Activities	698,060	713,518	722,641	\$9,123	1.28 %
Student Activities	<u>\$711,260</u>	<u>\$724,518</u>	<u>\$733,591</u>	<u>\$9,073</u>	1.25 %
	<u>\$7,732,101</u>	<u>\$8,014,756</u>	<u>\$7,945,289</u>	<u>(\$69,467)</u>	(0.87)%
Student Count	481	462	449 (estimated)	(13)	(2.81)%

Totals by Program Area

<u>Function</u>	<u>2015-2016 Actuals</u>	<u>2016-2017 Actuals</u>	<u>2017-2018 Actuals</u>	<u>2018-2019 Actuals</u>	<u>2019-2020 Budget</u>	<u>2020-2021 Budget</u>
General Instruction	\$4,173,435	\$5,463,741	\$4,480,120	\$4,776,703	\$6,178,930	\$6,073,389
Art	400,590	409,179	421,914	382,954	378,662	394,083
Business Education	100,223	192,921	205,101	194,334	208,196	106,283
Language Arts	1,952,759	1,954,648	1,951,628	1,922,328	1,335,324	1,944,473
Foreign Language	727,954	758,127	711,918	753,421	827,851	850,287
Health Instruction	67,127	155,751	66,844	67,346	165,819	152,849
Family and Consumer Sciences	96,360	99,493	99,950	99,245	101,941	103,440
Technical Education	288,667	295,090	300,334	306,237	310,459	315,105
Mathematics	1,424,288	1,447,494	1,405,710	1,578,732	1,475,891	1,425,011
Music	530,513	542,084	552,833	562,318	555,020	602,362
Science	966,063	983,772	1,007,221	967,201	1,317,047	1,054,790
Social Studies	996,652	1,034,737	1,057,489	992,520	1,257,931	1,027,194
Career Education	4,742	5,895	3,736	3,956	4,940	3,439
Reading	296,076	259,310	310,218	356,438	218,529	222,057
Physical Education	566,529	473,988	577,852	584,057	489,063	475,295
Homebound Instruction	15,835	19,343	11,685	13,763	27,000	27,000
Talented and Gifted	179,052	185,575	187,475	164,576	194,318	199,120
Tutorial	263,494	292,483	286,774	262,779	303,367	366,526
Preschool	373,725	414,044	350,526	373,036	540,154	684,335
Special Education	3,193,657	2,401,459	3,203,469	3,306,668	2,505,178	2,411,375
SPED Therapy/Evaluation	83,589	110,000	134,591	251,352	205,190	120,690
Instructional Technology	613,594	600,872	511,941	527,340	711,621	938,487
Instructional Programs	<u>\$17,314,921</u>	<u>\$18,100,006</u>	<u>\$17,839,329</u>	<u>\$18,447,304</u>	<u>\$19,312,431</u>	<u>\$19,497,590</u>
Guidance	\$446,929	\$438,043	468,393	495,180	481,441	490,021
Health Services	253,933	247,110	263,460	268,094	261,331	264,171
Psychological Services	315,034	322,041	332,178	327,535	343,402	389,724
Speech	338,563	346,664	326,648	357,081	363,499	370,363
Occupational Therapy	54,906	56,846	61,893	64,227	66,471	69,087
Physical Therapy	79,315	89,685	79,796	81,915	85,560	87,004
Curriculum Development	83,971	68,756	94,946	135,618	105,900	122,000
Professional Development	165,200	226,427	184,840	209,066	258,586	253,109
Library/Media	381,867	411,465	395,759	393,491	451,201	449,952
Support Services	<u>\$2,119,717</u>	<u>\$2,207,037</u>	<u>\$2,207,913</u>	<u>\$2,332,207</u>	<u>\$2,417,391</u>	<u>\$2,495,431</u>
Board of Education	168,606	164,081	415,646	398,336	362,269	425,019
Superintendent	303,718	303,964	310,815	327,091	331,023	338,657
School/SPED Administration	1,711,650	1,661,938	1,578,027	1,706,319	1,775,711	1,810,036
Business Office	317,859	314,438	318,304	338,397	344,900	352,261
Administrative Technology	239,625	316,049	440,837	310,173	435,744	334,036
Administrative Services	<u>\$2,741,457</u>	<u>\$2,760,470</u>	<u>\$3,063,629</u>	<u>\$3,080,316</u>	<u>\$3,249,647</u>	<u>\$3,260,009</u>
Facilities	<u>\$3,543,269</u>	<u>\$3,983,045</u>	<u>3,653,232</u>	<u>5,682,974</u>	<u>4,043,758</u>	<u>4,189,669</u>
Graduation	\$10,028	\$15,200	9,960	9,304	11,000	10,950
Transportation	1,369,154	1,379,118	1,396,563	1,360,915	1,243,069	1,525,822
Student Activities	694,923	780,032	607,588	652,580	914,862	924,415
Food Services	53,882	58,000	34,522	30,199	20,700	9,500
Debt Service	4,304,309	4,187,470	3,997,597	3,959,063	3,871,900	3,152,721
Non-Instructional Services	<u>\$6,432,296</u>	<u>\$6,419,820</u>	<u>\$6,046,229</u>	<u>\$6,012,061</u>	<u>\$6,061,531</u>	<u>\$5,623,408</u>
	<u>\$32,151,660</u>	<u>\$33,470,378</u>	<u>\$32,810,333</u>	<u>\$35,554,863</u>	<u>\$35,084,758</u>	<u>\$35,066,107</u>
Student Count (In House)	1,330	1,285	1,271	1,213	1,222	1,241 (estimated)

Instructional Programs	\$1,478,212
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	<u>Actuals</u> <u>2018-2019</u>	<u>Budget</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Adult Education Tuition	\$45,257	\$46,000	\$46,200	\$200	0.43 %
Instructional Programs	99,184	74,005	73,813	(\$192)	(0.26)%
Athletics	79,367	235,802	245,900	\$10,098	4.28 %
Student Activities	10,501	12,800	13,550	\$750	5.86 %
Curriculum Development	16,603	13,200	17,000	\$3,800	28.79 %
Professional Development	16,383	17,100	16,600	(\$500)	(2.92)%
Instructional Technology	170,632	87,000	181,200	\$94,200	108.28 %
Field Trips	168,516	53,735	67,768	\$14,033	26.12 %
Tuition - Vo-Tech, Vo-Ag, Magnet	49,067	16,000	23,210	\$7,210	45.06 %
Staff Travel	9,464	14,445	13,145	(\$1,300)	(9.00)%
<i>Sub-total Purchased Services</i>	<i>\$664,974</i>	<i>\$570,087</i>	<i>\$698,386</i>	<i>\$128,299</i>	<i>22.51 %</i>
Supplies					
Instructional Programs	\$222,406	\$308,092	\$248,563	(\$59,529)	(19.32)%
Athletics	54,313	57,505	53,505	(\$4,000)	(6.96)%
Student Activities	12,991	13,365	13,540	\$175	1.31 %
Curriculum Development	25,148	12,000	18,500	\$6,500	54.17 %
Professional Development	3,544	3,000	3,500	\$500	16.67 %
Career Incentive	1,059	5,000	5,000	\$0	0.00 %
Instructional Technology	57,284	171,371	235,073	\$63,702	37.17 %
Textbooks	24,986	35,350	10,933	(\$24,417)	(69.07)%
<i>Sub-total Supplies</i>	<i>\$401,731</i>	<i>\$605,683</i>	<i>\$588,614</i>	<i>(\$17,069)</i>	<i>(2.82)%</i>
Equipment					
Instructional Programs	\$18,071	\$16,000	\$39,184	\$23,184	144.90 %
Furniture	38,171	31,946	36,400	\$4,454	13.94 %
Athletics	3,080	14,000	4,000	(\$10,000)	(71.43)%
Curriculum Development	488	500	500	\$0	0.00 %
Instructional Technology	31,706	34,000	64,000	\$30,000	88.24 %
<i>Sub-total Equipment</i>	<i>\$91,516</i>	<i>\$96,446</i>	<i>\$144,084</i>	<i>\$47,638</i>	<i>49.39 %</i>
Dues					
Instructional Programs	\$7,298	\$10,256	\$9,893	(\$363)	(3.54)%
Athletics	15,779	19,150	19,150	\$0	0.00 %
Student Activities	8,323	9,440	11,085	\$1,645	17.43 %
Curriculum Development	6,950	7,200	7,000	(\$200)	(2.78)%
<i>Sub-total Dues</i>	<i>\$38,350</i>	<i>\$46,046</i>	<i>\$47,128</i>	<i>\$1,082</i>	<i>2.35 %</i>
Totals	\$1,196,571	\$1,318,262	\$1,478,212	\$159,950	12.13 %

Facilities	\$2,699,607				
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	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Purchased Services					
Maintenance	\$694,186	\$714,000	\$929,600	\$215,600	30.20 %
Food Service	22,319	0		\$0	#DIV/0!
Grounds	266,285	452,000	427,200	-\$24,800	(5.49)%
Contingency	272,432	200,000	200,000	\$0	0.00 %
Water Mile Creek	4,450	4,600	5,700	\$1,100	23.91 %
Telephone	69,169	61,080	70,100	\$9,020	14.77 %
Staff Travel	12,924	14,000	18,000	\$4,000	28.57 %
Sub-total Purchased Services	\$1,341,766	\$1,445,680	\$1,650,600	\$204,920	14.17 %
Supplies					
Custodial	\$76,261	\$63,900	\$78,000	\$14,100	22.07 %
Food Service	9,160	3,800	1,000	(\$2,800)	(73.68)%
Building Maintenance	162,413	170,350	134,250	(\$36,100)	(21.19)%
Grounds	76,826	86,000	87,700	\$1,700	1.98 %
Gas	15,400	11,675	14,400	\$2,725	23.34 %
Electric	419,013	371,217	371,567	\$350	0.09 %
Heating Oil	303,123	357,500	325,000	(\$32,500)	(9.09)%
Sub-total Supplies	\$1,062,196	\$1,064,442	\$1,011,917	(\$52,525)	(4.93)%
Equipment					
Maintenance	\$64,654	\$30,000	\$28,290	(\$1,710)	(5.70)%
Food Service	\$0	\$16,900	\$8,500	(\$8,400)	(49.70)%
Sub-total Equipment	\$64,654	\$46,900	\$36,790	(\$10,110)	(21.56)%
Dues					
Facilities	\$615	\$300	\$300	\$0	0.00 %
Sub-total Dues	\$615	\$300	\$300	\$0	0.00 %
Totals	\$2,469,231	\$2,557,322	\$2,699,607	\$142,285	5.56 %

Special Education**\$1,452,941**

	<u>Actual</u> <u>2018-2019</u>	<u>Budget</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Homebound Instruction	\$0	\$0	\$0	\$0	0.00 %
Talented and Gifted	624	990	1,170	\$180	18.18 %
SPED	12,670	18,320	15,260	(\$3,060)	(16.70)%
Therapy/Evaluation	251,352	205,190	120,690	(\$84,500)	(41.18)%
Medical Advisor	13,400	13,400	13,400	\$0	0.00 %
Psychological Services	210	0	0	\$0	0.00 %
Professional Development	9,453	10,000	10,000	\$0	0.00 %
SPED Office	(12,980)	10,750	11,000	\$250	2.33 %
Postage	0	250	250	\$0	0.00 %
Transportation	266,020	353,793	381,455	\$27,662	7.82 %
Tuition SPED Public CT	107,416	109,820	276,250	\$166,430	151.55 %
Tuition SPED Private CT	863,007	770,447	567,125	(\$203,322)	(26.39)%
Tuition SPED Private Not CT	0	0	0	\$0	0.00 %
Staff Travel	2,315	2,500	2,500	\$0	0.00 %
<i>Sub-total Purchased Services</i>	<i>\$1,513,486</i>	<i>\$1,495,460</i>	<i>\$1,399,100</i>	<i>(\$96,360)</i>	<i>(6.44)%</i>
Supplies					
Talented and Gifted	\$3,021	\$4,375	\$5,695	\$1,320	30.17 %
Preschool	5,853	7,200	13,635	\$6,435	89.38 %
SPED	9,565	13,250	14,545	\$1,295	9.77 %
Medical Advisor	0	0	0	\$0	0.00 %
Psychological Services	2,981	3,800	5,096	\$1,296	34.11 %
Speech	1,989	2,100	2,550	\$450	21.43 %
Occupational Therapy	3,055	3,000	3,000	\$0	0.00 %
Physical Therapy	2,684	3,000	3,000	\$0	100.00 %
SPED Office	3,871	4,800	5,000	\$200	4.17 %
<i>Sub-total Supplies</i>	<i>\$33,019</i>	<i>\$41,525</i>	<i>\$52,521</i>	<i>\$10,996</i>	<i>26.48 %</i>
Equipment					
Talented and Gifted	\$0	\$0	\$0	\$0	0.00 %
Physical Therapy	0	0	0	\$0	0.00 %
SPED Office	488	500	500	\$0	0.00 %
<i>Sub-total Equipment</i>	<i>\$488</i>	<i>\$500</i>	<i>\$500</i>	<i>\$0</i>	<i>0.00 %</i>
Dues					
Talented and Gifted	0	271	271	\$0	0.00 %
Psychological Services	0	225	225	\$0	0.00 %
Speech	225	224	224	\$0	0.00 %
Occupational Therapy	225	0	0	\$0	0.00%
Physical Therapy	0	0	0	\$0	0.00%
SPED Office	470	100	100	\$0	0.00 %
<i>Sub-total Dues</i>	<i>\$920</i>	<i>\$820</i>	<i>\$820</i>	<i>\$0</i>	<i>0.00 %</i>
Totals	\$1,547,913	\$1,538,305	\$1,452,941	(\$85,364)	(5.55)%

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

Administrative Services**\$818,208**

	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Purchased Services					
Superintendent's Office	\$1,860	\$1,530	\$1,280	(\$250)	(16.34)%
Business Office	46,936	47,850	49,750	\$1,900	3.97 %
Board of Education Attorney	53,597	55,000	55,000	\$0	0.00 %
Property/Liability Insurance	122,896	142,825	135,350	(\$7,475)	0.00 %
Board of Education	181,156	122,715	160,315	\$37,600	30.64 %
Advertising	4,424	10,000	10,000	\$0	0.00 %
School Based Administration	71,059	64,794	75,120	\$10,326	15.94 %
Administrative Technology	28,790	192,460	145,294	(\$47,166)	(24.51)%
High School Graduation	7,597	7,600	7,550	(\$50)	(0.66)%
Postage	24,753	23,510	24,915	\$1,405	5.98 %
Printing	6,852	7,550	6,650	(\$900)	(11.92)%
Staff Travel	4,071	7,650	7,650	\$0	0.00 %
<i>Sub-total Purchased Services</i>	<i>\$553,990</i>	<i>\$683,484</i>	<i>\$678,874</i>	<i>(\$4,610)</i>	<i>(0.67)%</i>
Supplies					
Board of Education	\$10,205	\$4,000	\$6,600	\$2,600	65.00 %
Superintendent's Office	2,660	4,960	4,836	(\$124)	(2.50)%
Business Office	4,043	5,500	4,900	(\$600)	(10.91)%
School Based Administration	16,543	21,835	23,454	\$1,619	7.41 %
High School Graduation	1,707	3,400	3,400	\$0	0.00 %
Professional Books	667	1,060	1,450	\$390	36.79 %
Administrative Technology	3,797	8,000	4,000	(\$4,000)	(50.00)%
<i>Sub-total Supplies</i>	<i>\$39,621</i>	<i>\$48,755</i>	<i>\$48,640</i>	<i>(\$115)</i>	<i>(0.24)%</i>
Equipment					
Board of Education	\$488	\$1,961	\$1,900	(\$61)	(3.11)%
Superintendent's Office	488	850	500	(\$350)	(41.18)%
Business Office	750	750	750	\$0	0.00 %
School Based Administration	28,642	28,910	28,910	\$0	0.00 %
Administrative Technology	110,181	70,000	17,094	(\$52,906)	(75.58)%
<i>Sub-total Equipment</i>	<i>\$140,549</i>	<i>\$102,471</i>	<i>\$49,154</i>	<i>(\$53,317)</i>	<i>(52.03)%</i>
Dues					
Board of Education	\$18,842	\$18,050	\$19,500	\$1,450	8.03 %
Superintendent's Office	5,341	4,951	5,760	\$809	16.34 %
Business Office	1,530	1,800	1,980	\$180	10.00 %
School Based Administration	11,298	14,230	14,300	\$70	0.49 %
<i>Sub-total Dues</i>	<i>\$37,012</i>	<i>\$39,031</i>	<i>\$41,540</i>	<i>\$2,509</i>	<i>6.43 %</i>
Totals	\$771,172	\$873,741	\$818,208	(\$55,533)	(6.36)%

Employee Benefits**\$4,894,092**

	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Health Insurance	\$3,040,173	\$3,545,093	\$3,419,701	(\$125,392)	(3.54)%
Medical Insurance Waiver	116,875	115,000	125,000	\$10,000	8.70 %
Life Insurance	37,705	44,000	36,500	(\$7,500)	(17.05)%
Long Term Disability Insurance	3,546	4,700	4,300	(\$400)	(8.51)%
FICA	574,868	613,792	628,000	\$14,208	2.31 %
Certified Retirement	42,396	53,000	53,643	\$643	1.21 %
Non-Certified Retirement	345,186	405,217	409,448	\$4,231	1.04 %
Unemployment Compensation	33,448	25,000	27,500	\$2,500	10.00 %
Worker's Compensation Insurance	151,638	160,000	155,000	(\$5,000)	(3.13)%
Tuition Reimbursement	26,918	40,000	35,000	(\$5,000)	(12.50)%
Totals	\$4,372,752	\$5,005,802	\$4,894,092	(\$111,710)	(2.23)%

Support Services**\$78,148**

	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Purchased Services					
Library/Media	\$6,439	\$10,523	\$11,367	\$844	8.02 %
Guidance	2,754	5,615	5,815	\$200	3.56 %
Health Services	650	960	1,060	\$100	10.42 %
Postage	0	0		\$0	0.00 %
Sub-total Purchased Services	\$9,843	\$17,098	\$18,242	\$1,144	6.69 %
Supplies					
Library/Media	\$8,607	\$10,550	\$11,418	\$868	8.23 %
Guidance	10,407	13,350	13,585	\$235	1.76 %
Health Services	7,226	7,200	7,200	\$0	0.00 %
Library/Media Books	25,458	25,820	25,200	(\$620)	(2.40)%
Guidance Books	373	500	500	\$0	0.00 %
Sub-total Supplies	\$52,070	\$57,420	\$57,903	\$483	0.84 %
Equipment					
Library	\$0	\$0	\$0	\$0	0.00 %
Guidance	0	0	0	\$0	0.00 %
Health Services	\$0	\$0	\$0	\$0	0.00 %
Sub-total Equipment	\$0	\$0	\$0	\$0	0.00 %
Dues					
Library/Media	\$656	\$1,158	\$1,183	\$25	2.16 %
Guidance	893	675	675	\$0	0.00 %
Health Services	141	145	145	\$0	0.00 %
Sub-total Dues	\$1,690	\$1,978	\$2,003	\$25	1.26 %
Totals	\$63,604	\$76,496	\$78,148	\$1,652	2.16 %

Certified Salaries

\$14,227,237

	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Administrators					
Central Office	\$472,450	\$490,058	\$502,321	\$12,263	2.50 %
Pupil Services	153,542	157,758	161,709	\$3,951	2.50 %
School-Based Administrators	943,415	904,932	927,491	\$22,559	2.49 %
<i>Sub-total Administrators</i>	<i>\$1,569,407</i>	<i>\$1,552,748</i>	<i>\$1,591,521</i>	<i>\$38,773</i>	<i>2.50 %</i>
Classroom Teachers					
Elementary	\$2,235,260	\$2,274,668	\$2,351,940	\$77,272	3.40 %
<i>Sub-total Classroom Teachers</i>	<i>\$2,235,260</i>	<i>\$2,274,668</i>	<i>\$2,351,940</i>	<i>\$77,272</i>	<i>3.40 %</i>
Programs					
Art	\$363,308	\$358,779	\$371,712	\$12,933	3.60 %
Business Education	189,136	196,969	195,884	(\$1,085)	(0.55)%
Language Arts	808,620	749,631	770,355	\$20,724	2.76 %
Foreign Language	731,603	802,458	825,656	\$23,198	2.89 %
Health Instruction	61,683	159,024	146,986	(\$12,038)	(7.57)%
Family/Consumer Science	94,318	96,041	97,792	\$1,751	1.82 %
Technical Education	275,323	279,995	285,149	\$5,154	1.84 %
Mathematics	926,446	812,229	739,584	(\$72,645)	(8.94)%
Music	536,679	523,908	557,314	\$33,406	6.38 %
Science	683,952	715,848	749,957	\$34,109	4.76 %
Social Studies	700,062	699,385	716,263	\$16,878	2.41 %
Reading	92,718	94,341	95,992	\$1,651	1.75 %
Physical Education	567,077	473,841	462,210	(\$11,631)	(2.45)%
Library	308,437	354,683	351,466	(\$3,217)	(0.91)%
Instructional Technology	130,573	183,054	190,910	\$7,856	4.29 %
<i>Sub-total Programs</i>	<i>\$6,469,935</i>	<i>\$6,500,186</i>	<i>\$6,557,230</i>	<i>\$57,044</i>	<i>0.88 %</i>
Special Education					
Classroom - Special Education	\$1,423,339	\$1,333,200	\$1,245,269	(\$87,931)	(6.60)%
Preschool	234,092	346,967	402,196	\$55,229	15.92 %
School Psychologists	324,345	339,377	384,403	\$45,026	13.27 %
Speech/Language Pathologists	354,867	361,175	367,589	\$6,414	1.78 %
Summer School - Special Education	0	4,400		(\$4,400)	(100.00)%
Talented & Gifted	160,932	188,682	191,984	\$3,302	1.75 %
<i>Sub-total Special Education</i>	<i>\$2,497,574</i>	<i>\$2,573,801</i>	<i>\$2,591,441</i>	<i>\$17,640</i>	<i>0.69 %</i>
Other Services					
Summer School - High/Middle	\$914	\$11,000	\$11,000	\$0	0.00 %
Homebound Instruction	13,763	25,000	25,000	\$0	0.00 %
Guidance	375,151	383,083	389,855	\$6,772	1.77 %
Curriculum Development	80,689	70,000	70,000	\$0	0.00 %
Athletics	322,221	324,794	333,944	\$9,150	2.82 %
Substitute Teachers	114,726	155,000	180,000	\$25,000	16.13 %
Extracurricular Activities	107,154	122,868	125,306	\$2,438	1.98 %
<i>Sub-total Other Services</i>	<i>\$1,014,618</i>	<i>\$1,091,745</i>	<i>\$1,135,105</i>	<i>\$43,360</i>	<i>3.97 %</i>
Totals	\$13,786,794	\$13,993,148	\$14,227,237	\$234,089	1.67 %

Non-Certified Salaries**\$5,120,574**

	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Facilities Supervision	\$241,661	\$250,240	\$232,314	(\$17,926)	(7.16)%
Tutorial	233,875	267,852	331,111	\$63,259	23.62 %
Reading	263,720	124,188	126,065	\$1,877	1.51 %
Guidance	105,603	78,218	79,591	\$1,373	1.76 %
Health Offices	246,677	253,026	255,766	\$2,740	1.08 %
Library	43,893	48,467	49,318	\$851	1.76 %
Instructional Technology	137,144	177,046	171,312	(\$5,734)	(3.24)%
Board of Education	1,284	3,168	30,804	\$27,636	872.35 %
Central Office	139,866	134,914	137,136	\$2,222	1.65 %
School Based	390,414	449,631	444,896	(\$4,735)	(1.05)%
Fiscal Services	162,162	159,086	161,714	\$2,628	1.65 %
Administrative Technology	167,107	165,284	167,648	\$2,364	1.43 %
Preschool	133,091	185,987	268,504	\$82,517	44.37 %
Special Education	895,072	1,136,008	1,136,300	\$292	0.03 %
Occupational Therapy	60,947	63,471	66,087	\$2,616	4.12 %
Physical Therapy	79,230	82,560	84,004	\$1,444	1.75 %
Pupil Services	73,433	73,261	74,292	\$1,031	1.41 %
Athletics	38,853	49,803	34,717	(\$15,086)	(30.29)%
Facilities Clerical	50,960	52,230	53,395	\$1,165	2.23 %
Maintenance	306,175	251,340	255,760	\$4,420	1.76 %
Custodian	847,900	954,726	959,840	\$5,114	0.54 %
Totals	\$4,619,068	\$4,960,506	\$5,120,574	\$160,068	3.23 %

Transportation**\$1,144,367**

	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Regular	\$866,138	\$760,876	\$1,003,967	\$243,091	31.95 %
Fuel	89,695	115,000	115,000	\$0	0.00 %
Magnet	7,198	10,000	10,000	\$0	0.00 %
Vo-Tech/Vo-Ag	8,118	3,400	15,400	\$12,000	352.94 %
Totals	\$971,149	\$889,276	\$1,144,367	\$255,091	28.69 %

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 (for example, the High School Construction Project Fund or the High School Track Construction Fund), the budget book is concerned only with the General Fund, which is approved and funded by the 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 2020-2021		
High School	Replace Three Tennis Courts	\$240,000
Lyme Consolidated	Gymnasium Renovation	\$435,000
	Total	\$675,000

Projects for 2019-2020		
High School	Replace Three Tennis Courts	\$225,000
Center School	Pre K Expansion	\$180,000
Lyme Consolidated School	Replace Carpeting	\$12,000
Middle School	Partial Media Center Redesign and Carpeting Replacement	\$45,000
	Total	\$462,000

Instructional and Operational Technology

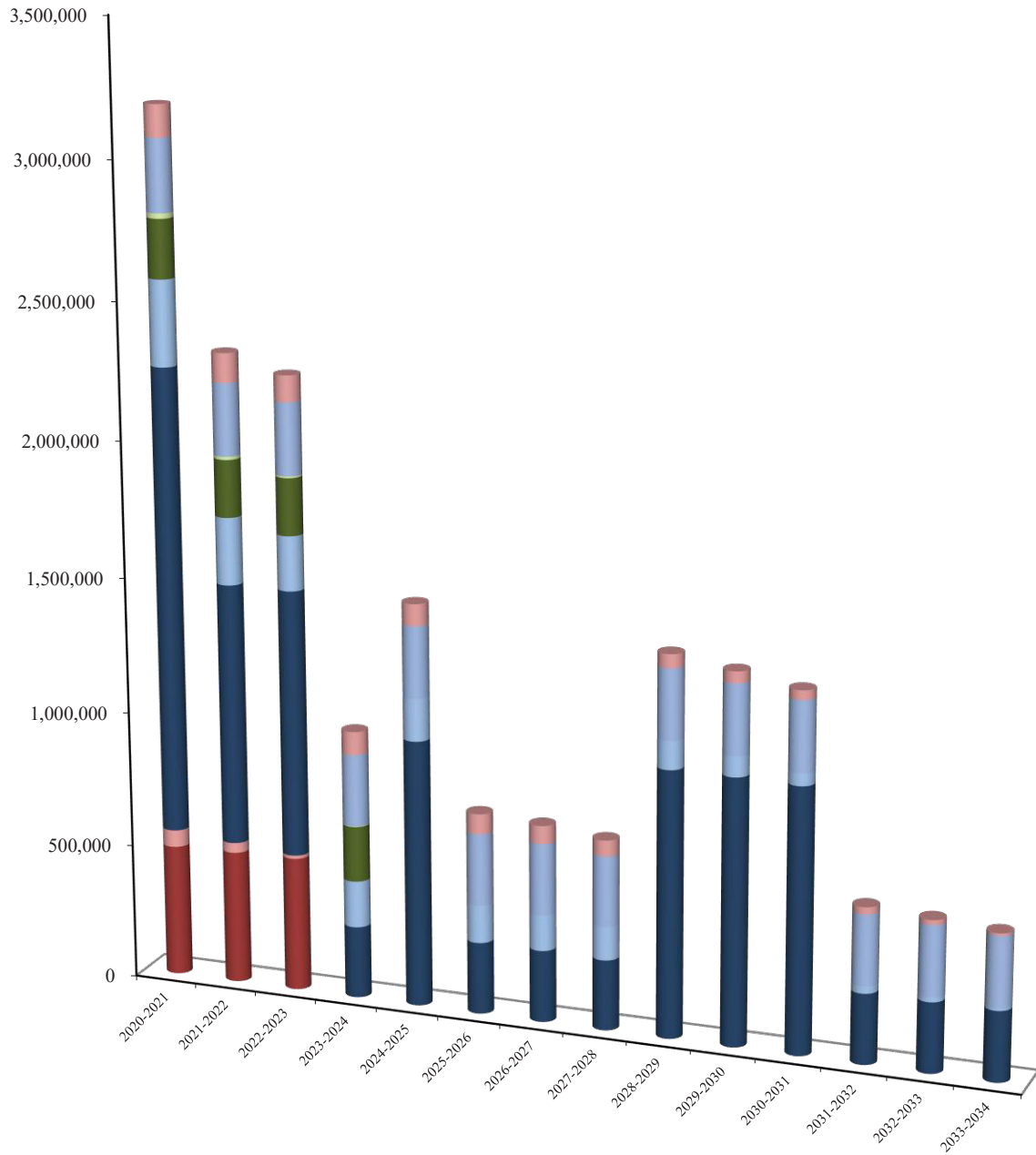
<u>Location</u>	<u>Description</u>	<u>2020 - 2021</u>
District Program Initiatives		
	Window remote desktop services expansion	\$17,094
	Main distribution facility server operating system upgrade	\$14,850
	Partial smart board replacement with LED digital touch screens	\$56,000
	HS student laptop replacement lease	\$48,177
	Desktop computer replacement program	\$32,500
	High School computer lab	\$16,250
	IPAD replacement program	\$12,000
	Apple computer replacement program	\$8,000
		<u>\$204,871</u>
District Annual Support		
	Network license renewals and contracted services *	\$130,444
	Educational applications **	\$123,500
	Computer supplies ***	\$134,646
		<u>\$388,590</u>
	Grand Total	<u>\$593,461</u>
Raptor Vision and CT Computer Services		
** Citrix, ConnectEd, Finalsight, Info Center, Symantic Anti Virus, SNAP, HP Data Protector, Power School, Altiris Imaging, Apple Mntc Contract, Pixie, Canvas, Discover Video, Smart Notebook, Blackboard Connect, Safe		
*** Laptop batteries, UPS batteries, computer and server parts, spare monitors, replacement IPAD's and repairs, teacher laptop and high School student laptop existing leases.		

Debt Service

<u>Year Issued</u>	<u>Amount</u>
2009 Refunding Bonds 029-032	\$10,555,000
2010 Building Project (January 2011 Bond Issue) 033	\$14,500,000
2010 Building Project (January 2012 Bond Issue) 033	\$14,500,000
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

<u>Fiscal Year</u>	<u>2009 Refunding Bonds \$10.555 Million</u>	<u>2011 HS Building Project \$14.5 Million</u>	<u>2012 HS Building Project \$14.5 Million</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>Total Debt Service</u>
2020-2021	547,396	789,785	851,727	233,900	382,463	346,950	\$3,152,221
2021-2022	527,000		834,825	221,450	371,863	1,090,625	\$3,045,763
2022-2023	507,375		819,575	216,200	361,263	1,058,750	\$2,963,163
2023-2024			86,700	207,050	350,663	1,699,900	\$2,344,313
2024-2025			795,900		345,363	967,100	\$2,108,363
2025-2026			65,100		339,400	1,619,200	\$2,023,700
2026-2027			65,100		331,450	1,562,400	\$1,958,950
2027-2028			65,100		318,500	1,510,500	\$1,894,100
2028-2029			779,225		310,700	757,700	\$1,847,625
2029-2030			757,475		302,900	724,200	\$1,784,575
2030-2031			730,800		295,100		\$1,025,900
2031-2032					286,650		\$286,650
2032-2033					278,200		\$278,200
2033-2034					269,100		\$269,100
Total	\$1,581,771	\$789,785	\$5,851,527	\$878,600	\$4,543,615	\$11,337,325	\$24,982,623

Principal and Interest Payments

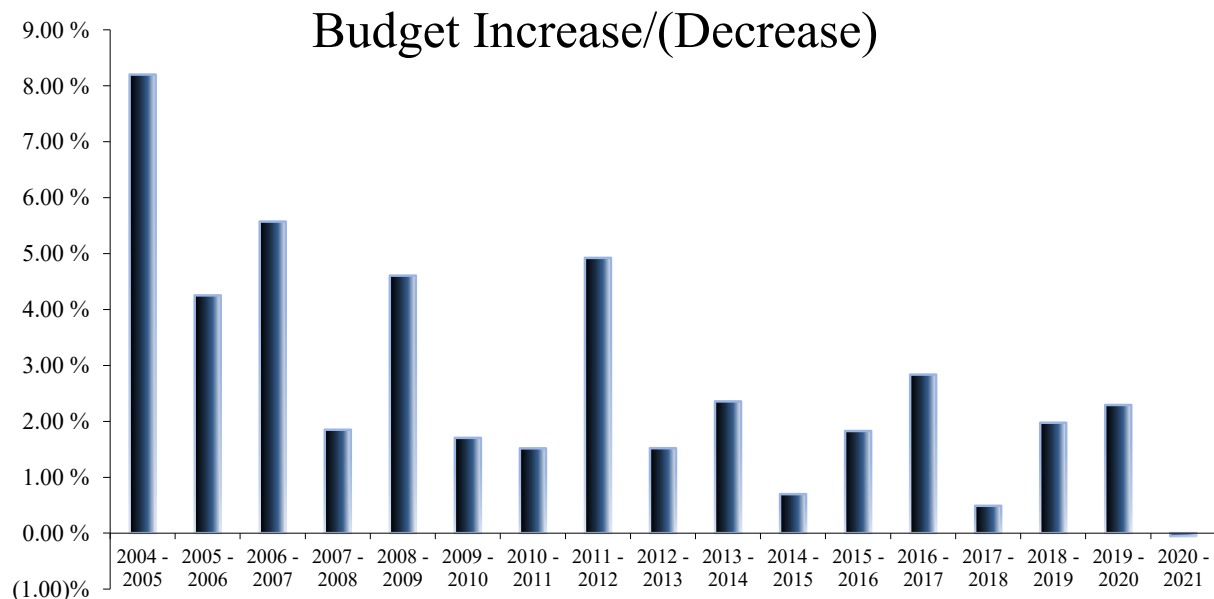


■ 2009 Refunding Bonds - Principal	■ 2009 Refunding Bonds - Interest
■ \$47 Million Building Project Principal	■ \$47 Million Building Project Interest
■ 2012 Refunding Bonds - Principal	■ 2012 Refunding Bonds - Interest
■ 2015 Building Project - Principal	■ 2015 Building Project - Interest

Budget Increase History

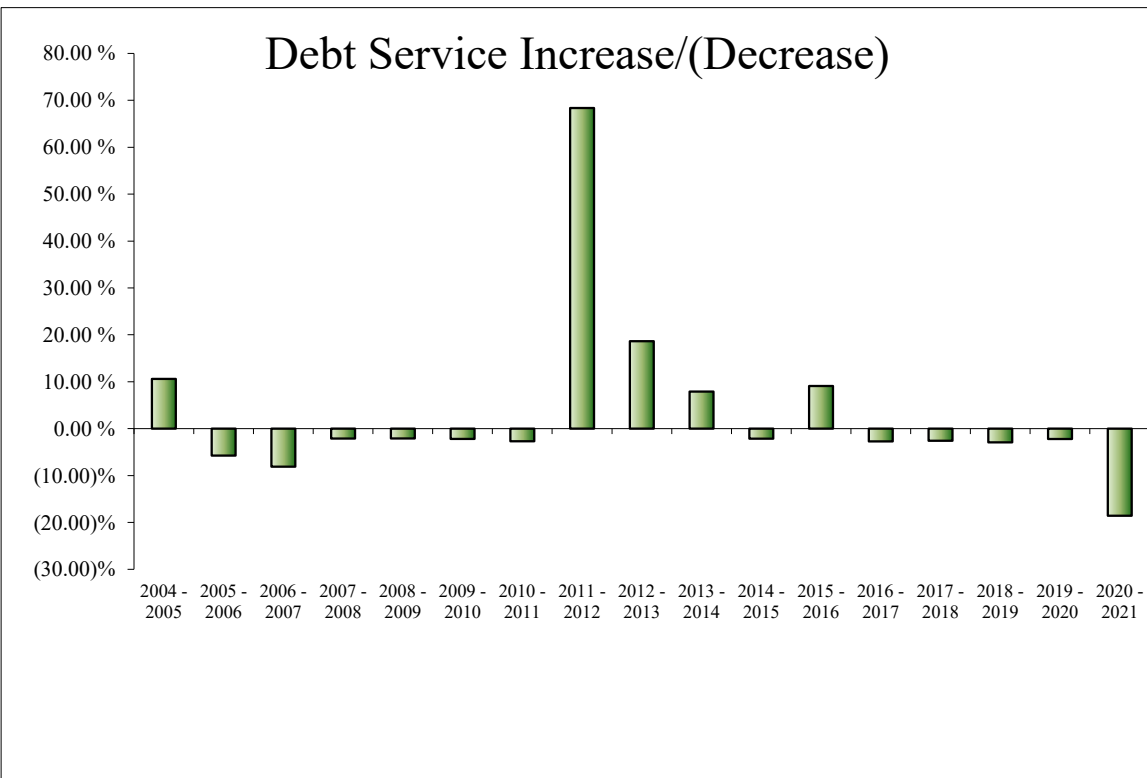
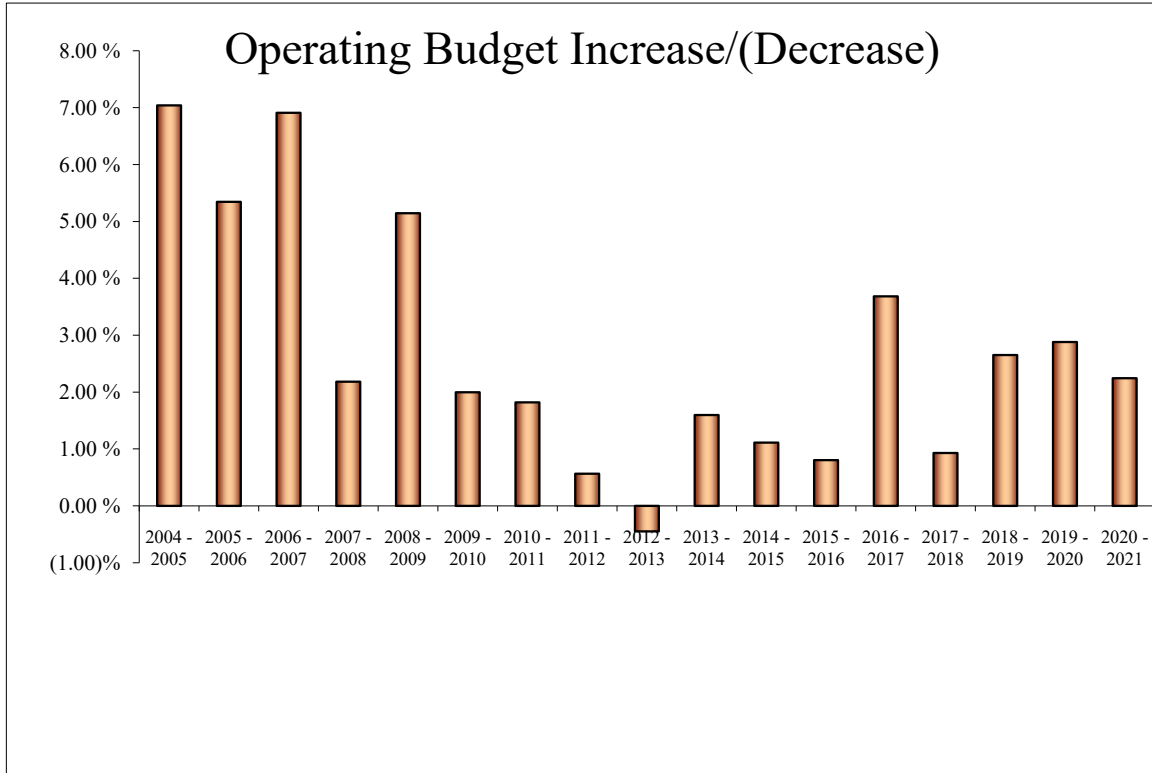
Operating Budget + Debt Service = Total Budget

Year	Operating Budget	% Increase or (Decrease)	Debt Service	% Increase or (Decrease)	Total Budget	% Increase or (Decrease)
2004 - 2005	21,678,676	7.04 %	2,368,992	10.60 %	24,047,668	8.20 %
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 %
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	31,913,386	2.24 %	3,152,721	(18.57)%	35,066,107	(0.05)%



Budget Increase History

Operating Budget + Debt Service = Total Budget



Personnel FTEs

Function	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
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 Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
	<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	4.50	4.50	4.50	4.10	4.10
Athletics	1.00	1.00	1.00	1.00	1.00	1.00
Business Education	1.00	2.00	2.00	2.00	2.00	2.00
Instructional Technology	3.00	2.00	2.00	2.00	2.00	2.00
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	1.20	1.20	1.20	1.60
Language Arts	11.60	10.50	10.00	10.00	10.00	9.00
Library Media	4.00	4.00	4.00	4.00	4.00	4.00
Mathematics	9.00	10.50	10.00	10.00	10.00	10.00
Music	6.00	6.00	6.00	6.00	5.70	6.00
Physical Education	6.20	6.20	6.20	6.20	5.80	5.60
Preschool	3.00	3.00	3.00	3.00	5.00	5.00
School Psychologist	4.20	4.20	4.20	4.20	4.20	4.40
Reading	1.00	1.00	1.00	1.00	1.00	1.00
Regular Education - Elementary	28.00	27.00	27.00	26.00	25.00	27.00
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	18.00	18.00	17.00	16.00	16.00	16.00
Speech	4.00	4.00	4.00	4.00	4.00	4.00
SRBI	3.00	3.00	3.00	3.00	3.00	2.00
Talented & Gifted	2.00	2.00	2.00	2.00	2.00	2.00
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>144.70</u>	<u>144.10</u>	<u>142.10</u>	<u>140.10</u>	<u>140.00</u>	<u>140.70</u>
Facilities Administration	3.00	3.00	3.00	3.00	3.00	3.00
Instructional Technology	4.00	4.00	4.00	4.00	4.00	4.00
Custodian	20.00	20.00	20.00	20.00	20.00	20.00
Business Office	2.75	2.75	2.75	2.75	2.75	2.75
Guidance	2.00	2.00	2.00	2.00	2.00	1.50
Health Offices	4.41	4.41	4.41	4.41	4.41	4.41
Administrative Technology	2.00	2.00	2.00	2.00	2.00	2.00
Library	2.40	1.78	1.78	1.78	1.80	1.80
Maintenance	4.00	4.00	4.00	4.00	4.00	4.00
Physical Therapy	0.63	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	0.00	0.00	0.00	1.00
Tutor	6.40	8.32	8.43	8.00	8.00	9.83
Professional Development/Curriculum	0.50	0.50	0.50	0.50	0.50	0.50
Instructional Assistant/SCC	56.94	60.31	60.56	62.10	65.63	64.03
Athletic Trainer				1.00	1.00	1.00
School Administration/Security	7.54	7.55	7.03	7.03	8.91	9.39
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>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>2.22</u>
Non-Certified Staff	<u>120.59</u>	<u>125.75</u>	<u>125.59</u>	<u>127.70</u>	<u>133.13</u>	<u>135.06</u>
	<u>275.29</u>	<u>279.85</u>	<u>277.69</u>	<u>277.80</u>	<u>283.13</u>	<u>285.76</u>
Student Count (In House)	1,330	1,285	1262	1255	1222	1241
					(estimated)	(estimated)

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

Line Item	Current Budget FY 19-20	Proposed Budget FY 20-21	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)	Proposed Budget FY 21-22	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)	Proposed Budget FY 22-23	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)
Certified Salaries	13,993,148	14,227,237	234,089	1.67 %	14,482,625	255,388	1.80 %	14,750,554	267,929	1.85 %
Non-Certified Salaries	3,451,970	3,619,265	167,295	4.85 %	3,695,000	75,735	2.09 %	3,785,000	90,000	2.44 %
Employee Benefits	5,005,802	4,894,092	(111,710)	(2.23)%	5,125,000	230,908	4.72 %	5,321,648	196,648	3.84 %
Instructional Programs	1,318,262	1,478,212	159,950	12.13 %	1,495,252	17,040	1.15 %	1,515,000	19,748	1.32 %
Special Education	1,538,305	1,452,941	(85,364)	(5.55)%	1,500,000	47,059	3.24 %	1,545,020	45,020	3.00 %
Support Services	76,496	78,148	1,652	2.16 %	79,000	852	1.09 %	79,500	500	0.63 %
Administrative Services	873,741	818,208	(55,533)	(6.36)%	825,208	7,000	0.86 %	830,208	5,000	0.61 %
Pupil Transportation	889,276	1,144,367	255,091	28.69 %	1,147,828	3,461	0.30 %	1,149,203	1,375	0.12 %
Plant Operation & Maintenance	4,065,858	4,200,916	135,058	3.32 %	4,315,000	114,084	2.72 %	4,325,000	10,000	0.23 %
Operating Budget	31,212,858	31,913,386	700,528	2.24 %	32,664,913	751,527	2.35 %	33,301,133	636,220	1.95 %
Contract Service for Debt	500	500	0	0.00 %	500	0	0.00 %	500	0	0.00 %
Interest on Bonds	786,400	742,221	(44,179)	(5.62)%	630,763	(111,459)	(15.02)%	538,163	(92,600)	(14.68)%
Bond Redemption	3,085,000	2,410,000	(675,000)	(21.88)%	2,415,000	5,000	0.21 %	2,425,000	10,000	0.41 %
Debt Service	3,871,900	3,152,721	(719,179)	(18.57)%	3,046,263	(106,459)	(3.38)%	2,963,663	(82,600)	(2.71)%
Total Budget	35,084,758	35,066,107	(18,651)	(0.05)%	35,711,176	645,069	1.84 %	36,264,795	553,620	1.55 %

Note: Debt Service reflects issued debt only. There is no estimate included for future debt to be issued.

Summary of Federal Grants

	Allocated Budget <u>2019-2020</u>	Estimated <u>2020-2021</u>
Title II (Part A) Improving Teacher Quality		
Supplies	\$2,500	
Salaries	\$2,000	
Purchased Professional and Other Services	<u>14,552</u>	
	\$19,052	\$19,052
Title IV: Student Support & Academic Enrichment		
Professional Services	\$2,000	
Supplies	<u>8,000</u>	
	\$10,000	\$10,000
Title VI: Special Education		
Instruction	\$183,417	
Purchased Services	70,040	
Instructional and Other Supplies	<u>21,218</u>	
	\$274,675	\$274,675
Title I		
Purchased Services	11,984	
Supplies	<u>37,715</u>	
	\$49,699	\$49,699
Preschool Handicapped		
Instructional	\$6,645	
Purchased Services	\$6,500	
Supplies	<u>1,953</u>	
	<u>\$15,098</u>	<u>\$15,098</u>
	<u>\$368,524</u>	<u>\$368,524</u>

Impact to Towns

		<u>Lyme</u>	<u>Old Lyme</u>
Student Census			
October 1, 2019	1,297	244	1,053
March 1, 2020	1,303	<u>245</u>	<u>1,058</u>
Average	1,301	245	1,056
Percent of total census for billing		18.8%	81.2%

2020 - 2021 Total Budget	35,066,107	18.8%	81.2%
Less: Estimated Receipts	<u>(131,664)</u>		
Subtotal	34,934,443	6,567,675	28,366,768
Less: Refund of 06/30/19 Fund Balance	(647,155)	(124,901)	(522,254)
Net Billings to Towns	34,287,288	6,442,774	27,844,514

2019-2020 Total Budget	35,084,758	19.3%	80.7%
Less: Estimated Receipts	<u>(144,446)</u>		
Subtotal	34,940,312	6,743,480	28,196,832
Less: Refund of 06/30/18 Fund Balance	<u>(804,212)</u>	<u>(164,059)</u>	<u>(640,153)</u>
Net Billings to Towns	34,136,100	6,579,421	27,556,679

IMPACT			
Net Billings to Towns	151,188	(136,647)	287,835
2020-2021 minus 2019-2020 net billings	0.4%	(2.1)%	1.0%

3.10.20

Estimated Revenue

	<u>Est 20-21</u>	<u>Est. 19-20</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Revenue from Service Charges</u>				
Out of District Tuition	\$125,000	\$134,500	(\$9,500)	(7.1)%
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>\$128,000</u>	<u>\$137,500</u>	<u>(\$9,500)</u>	<u>(6.9)%</u>
<u>State Grants Paid to Towns</u>				
Education Cost Sharing/Consolidated Grant	\$298,483	\$296,042	\$2,441	0.8%
	<u>298,483</u>	<u>\$296,042</u>	<u>\$2,441</u>	<u>0.8%</u>
<u>State Grants Paid to District</u>				
Adult Education	\$2,664	\$3,246	(\$582)	(17.9)%
Transportation	<u>4,000</u>	<u>6,700</u>	<u>(2,700)</u>	<u>(40.3)%</u>
Sub-total	\$6,664	\$9,946	(\$3,282)	
Excess Cost/State Agency Placement Grant (1)	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>\$6,664</u>	<u>\$9,946</u>	<u>(\$3,282)</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 2016 Through 2020 and Projections Through 2024

	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022- 2023	2023- 2024
					*Projected	*Projected	*Projected	*Projected
PreK-5	493	495	504	530	521	561	577	598
6-8	321	302	279	278	271	270	262	272
9-12	488	472	472	480	449	424	400	394
Total In District	1302	1269	1255	1288	1241	1255	1239	1264

** Projections are from New England School Development Council (NESDEC) dated December 9, 2019.*

**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, Ledyard Agri-Science and Tech, magnet schools and special education outplacements.*

Trends are based on the October 1st enrollment in each grade. Since September of 2019, 11 new students have enrolled placing the February 2020 enrollment at 1299 students. If this trend continues, the above projections will not align with actuals.

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