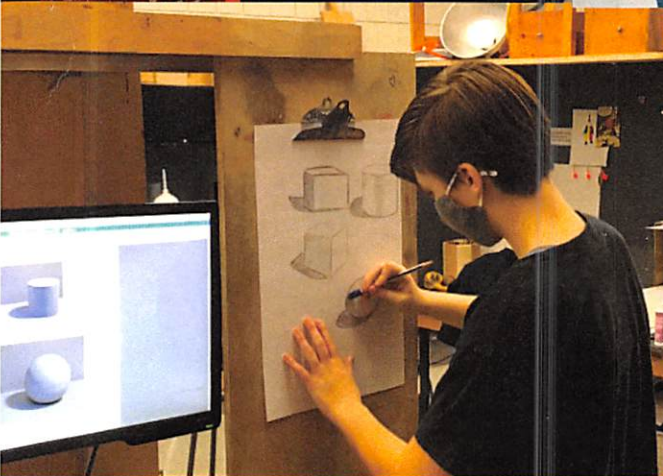


Lyme-Old Lyme Schools

A Private School Experience in a Public School Setting



2021-2022 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 2021-2022 Budget

Dear Members of the Lyme and Old Lyme Communities,

The Region 18 Board of Education approved a budget for the 2021-2022 school year at its April 7, 2021 meeting. This \$34,874,548 budget represents a 0.47% increase over the adopted budget for the current year, and combined with our budget *decrease* of 1.06% last year, our total change over two years is -0.6% or -\$210,210. This budget is now transmitted to you, the voters, for your deliberation and action.

Employee contractual obligations are the main drivers for this budget based on our enrollment growth at the elementary level. 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 4.

Sincerely,

Diane Linderman
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

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LYME-OLD LYME SCHOOLS

Regional School District #18

A Private School Experience



in a Public School Setting

Presentations

April 5	6:30 p.m.	Center School	Budget Hearing*
May 3	6:30 p.m.	Center School	Budget Meeting*
May 4	Anticipated Budget Referendum Date		

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

https://www.youtube.com/channel/UCF2_W7yYtFwx067Ici9776Q/videos?view=57

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 2021-2022 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 2021-2022 Budget Development Process

November 2020	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 2020	Administrators and Directors work with staff to prepare school and program budgets and review/revise them with the Superintendent.
January 2021	Finance Committee and Board meet in a series of workshops to review and discuss budgets by site and program.
January – February 2021	Board discusses budget at regular Board meetings.
February 3, 2021	Community is invited to provide input on proposed budget. Board adopts budget with 1.95% increase.
March 3, 2021	Board re-adopts budget with a 0.73% increase.
April 7, 2021	Board re-adopts budget with a 0.47% increase.

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 Neviasser, Superintendent
 Mark Ambruso, Principal, LOLMS
 James Cavalieri, Principal, Lyme Consolidated 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 21-22, which is \$298,799
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 2020 is \$31,558,910 (exclusive of debt service.) This is \$269,375 less than the 2021-22 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 \$12,771.69 in Danbury to a high of \$41,996 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 \$22,245 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..... \$34,874,548

	19-20 Actuals	20-21 Budget	21-22 Budget	\$ Increase or (Decrease)	% Inc or (Dec) by Line Item
Certified Salaries	14,029,176	14,227,237	14,655,695	428,458	3.01%
Non-certified Salaries	3,459,776	3,619,265	3,836,016	216,751	5.99%
Employee Benefits	4,367,585	4,737,682	4,489,107	(248,575)	(5.25)%
Instructional Programs	1,084,650	1,478,212	1,689,388	211,176	14.29%
Special Education	1,058,054	1,452,941	1,266,067	(186,874)	(12.86)%
Support Services	50,106	78,148	81,686	3,538	4.53%
Administrative Services	841,075	818,208	939,670	121,462	14.84%
Pupil Transportation	735,324	1,144,367	1,167,862	23,495	2.05%
Plant Op & Maintenance	4,172,495	4,002,850	3,702,794	(300,056)	(7.50)%
OPERATING BUDGET	29,798,241	31,558,910	31,828,285	269,375	0.85%
Debt Service	3,757,175	3,152,721	3,046,263	(106,458)	(3.38)%
TOTAL BUDGET	\$33,555,416	\$34,711,631	\$34,874,548	\$162,917	0.47%

Student Count (In House)

1,214

1,264

*Estimated enrollment
based on October 1, 2020
in house student count.*

Certified Staff

150.00

153.40

Non-Certified Staff

133.13

137.98

NOTE: The percentage increase or (decrease) by line item is calculated by dividing the 2021-2022 \$ increase or (decrease) by the 2020-2021 line item budget amount. For example, the Certified Salaries increase of \$428,458 divided by the 2020-2021 Line Item Budget amount of \$14,227,237 equals .0301 or 3.01%.

2021 - 2022 Total Budget Summary

Operating Budget	+	Debt Service	=	Total Budget
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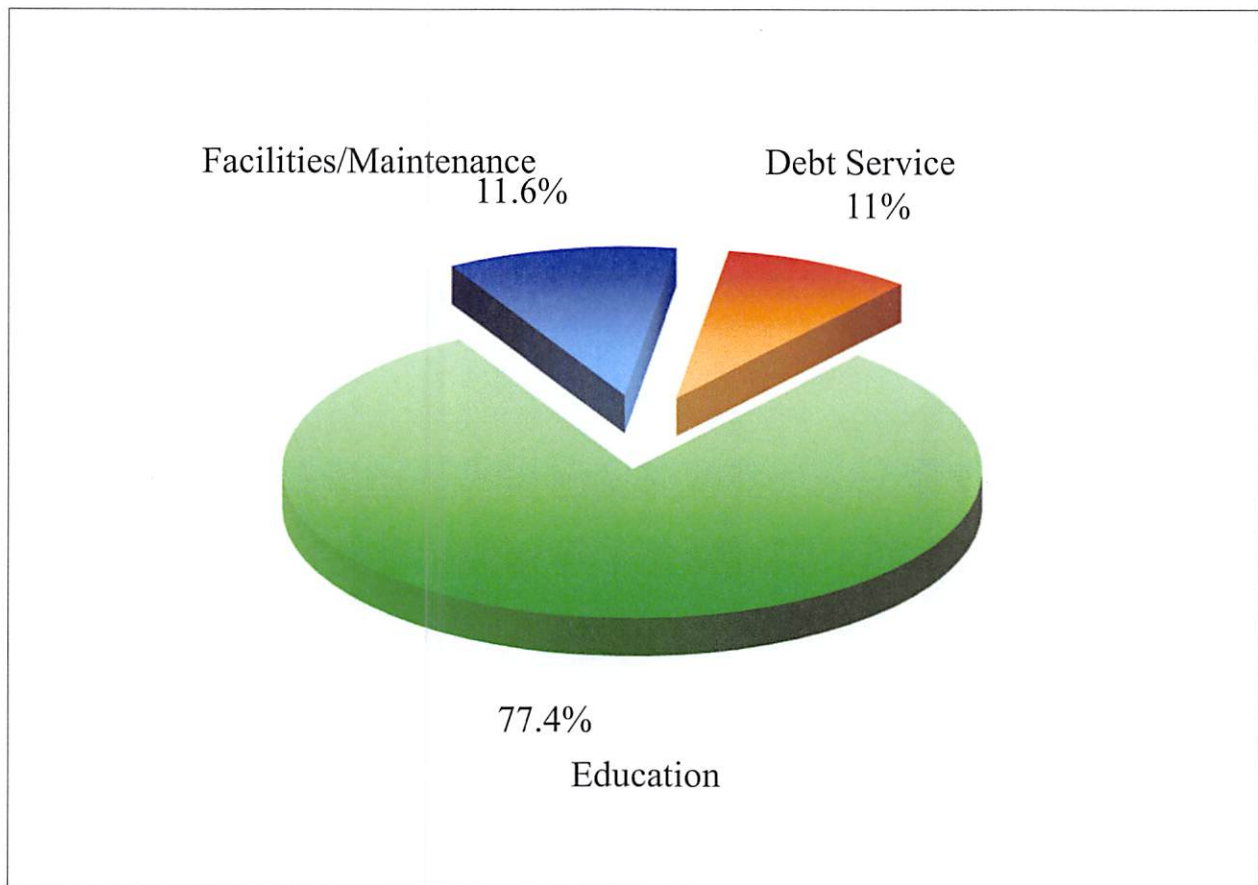
2020 - 2021 Budget = \$34,711,631

2021 - 2022 Budget = \$34,874,548

Dollar Increase = \$162,917

% Increase = 0.47%

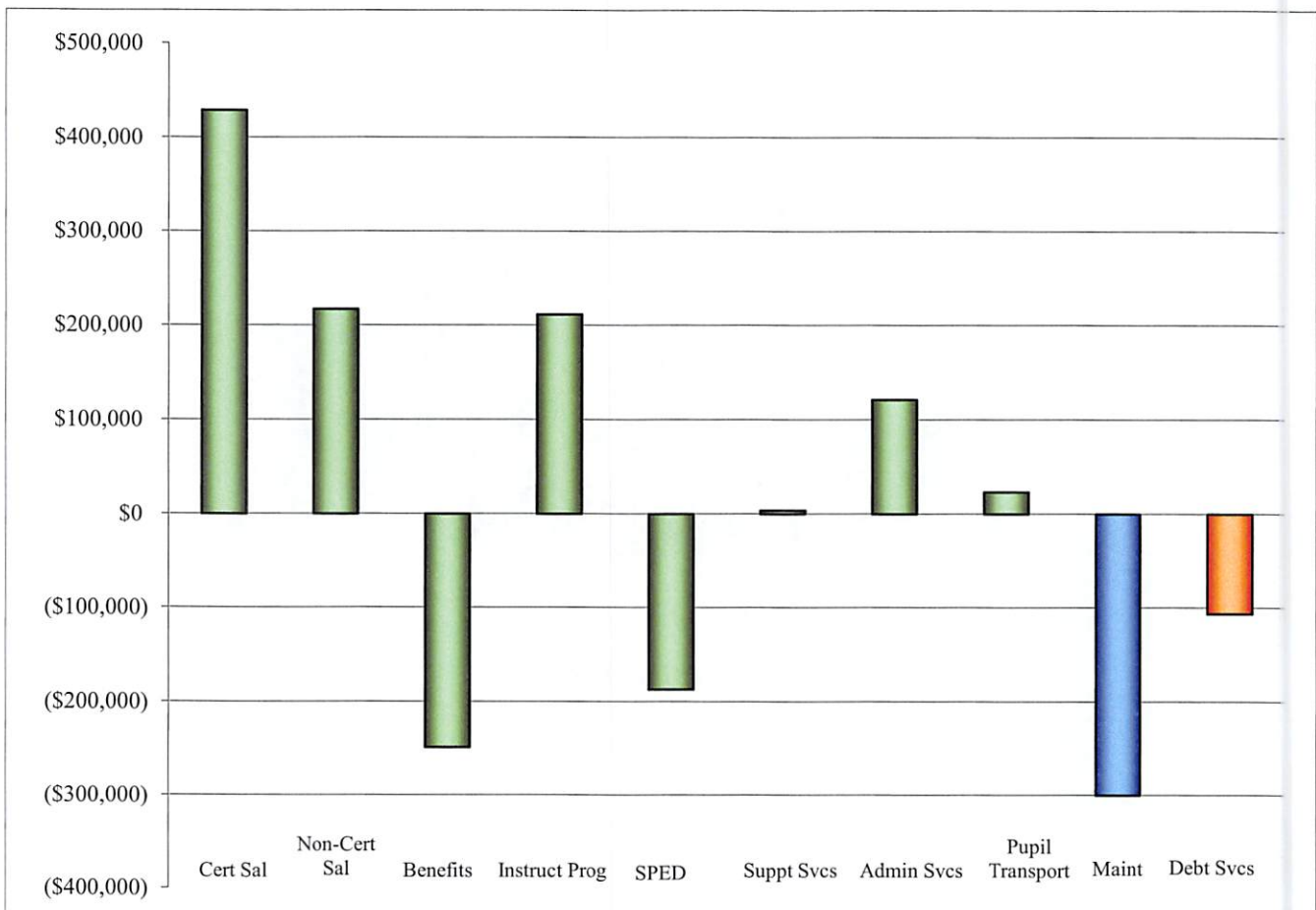
Education	\$28,125,491	80.6%	of total budget
Facilities/Maintenance	\$3,702,794	10.6%	of total budget
Debt Service	\$3,046,263	8.7%	of total budget



- 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	\$428,458	3.01%
Non-Certified Salaries	\$216,751	5.99%
Employee Benefits	(\$248,575)	(5.25)%
Instructional Programs	\$211,176	14.29%
Special Education	(\$186,874)	(12.86)%
Support Services	\$3,538	4.53%
Administrative Services	\$121,462	14.84%
Pupil Transportation	\$23,495	2.05%
Plant Op & Maintenance	(\$300,056)	(7.50)%
Debt Service	(\$106,458)	(3.38)%
	\$162,917	0.47%



Education
 Facilities
 Debt Service

Budget Increase by Line Item and Category

FY 2021 - 2022 (in Thousands)

Page 1 of 2

Certified Salaries		<u>\$428,458.0</u>
	Contractual Increases, incl. Degree Changes	\$174,630.0
	Personnel Changes, Reductions	\$253,828.0
Non-certified Salaries		<u>\$247,330.0</u>
	Contractual Increases	\$165,040.0
	Personnel Changes	\$82,290.0
	<i>** includes facilities salaries</i>	
Employee Benefits		<u>(\$248,575.0)</u>
	Health/Life/Disability	(\$296,351.0)
	Other Insurance, FICA, Pension, Tuition	\$47,776.0
Instructional Programs		<u>\$211,176.0</u>
	Furniture	\$17,500.0
	Athletics/Student Activities/Field Trips	\$13,044.0
	Instructional Tech Equip/Supplies/Software	\$159,258.0
	Net all Supplies, et al.	\$21,374.0
Special Education		<u>(\$186,874.0)</u>
	SpEd Therapy & Evaluation	\$2,000.0
	Tuition	<u>(\$226,897.0)</u>
	Net Other: Purchased Svcs/Transport/Supplies	<u>\$38,023.0</u>
Support Services		<u>\$3,538.0</u>

Budget Increase by Line Item and Category

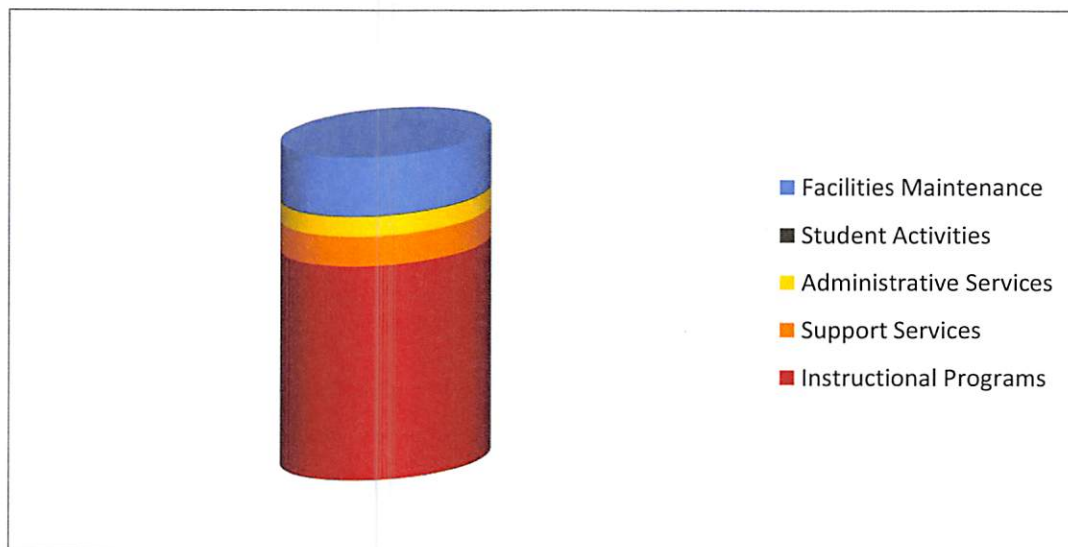
FY 2021 - 2022 (in Thousands)

Page 2 of 2

Administrative Services	<u>\$121,462.0</u>
BoE Purch Svcs:	\$11,748.0
Admin Tech	\$138,153.0
Misc. and other (LAP, CABE, etc.)	(\$28,439.0)
Pupil Transportation	<u>\$23,495.0</u>
Vo-Ag Transport	\$400.0
Regular Education	<u>\$23,095.0</u>
Plant Op & Maintenance	<u>(\$330,635.0)</u>
Purchased Services/Capital Projects	(\$242,634.0)
Facilities Operations	(\$88,001.0)
<i>**excludes facilities salaries</i>	
Debt Service	<u>(\$106,458.0)</u>
Bond Redemption, Interest on Bonds	(\$106,458.0)
	<hr/> <hr/> <u>\$162,917.0</u> <hr/> <hr/>

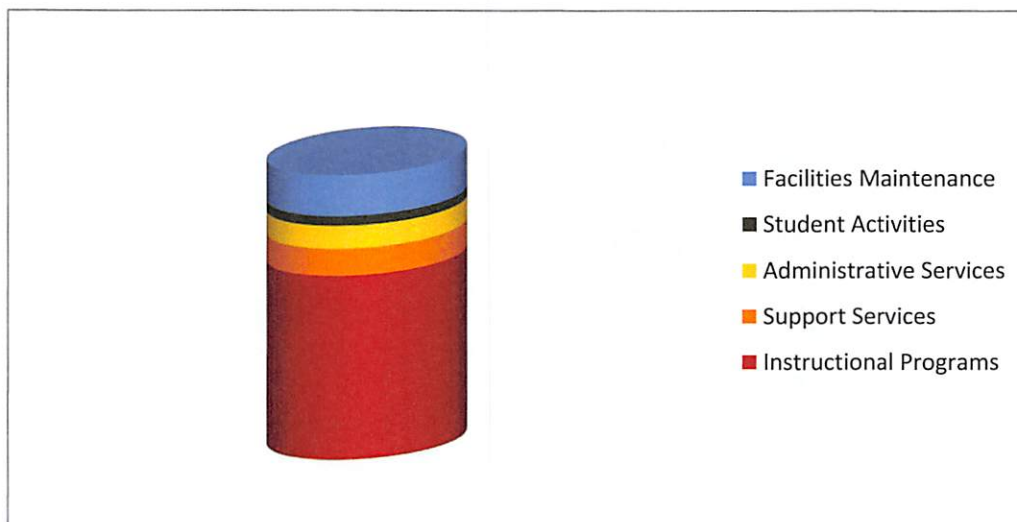
Elementary Budget by Program/Object

<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	\$80,000		\$45,000	\$30,400	\$155,400
Art	113,035		4,350		117,385
Language Arts	1,223,730		32,364	2,910	1,259,004
Foreign Language	97,671	1,000	2,204	2,929	103,804
Health Instruction			3,625		3,625
Mathematics	709,554		14,964	2,890	727,408
Music	144,764	1,500	1,740	200	148,204
Science	293,698	6,525	4,900	2,800	307,923
Social Studies	318,187		4,263	2,800	325,250
Reading	205,611				205,611
Physical Education	219,070		4,350		223,420
Homebound Instruction					
Talented and Gifted	97,671		5,100	136	102,907
Tutorial	177,673	32,760	2,175		212,608
Preschool	781,084		13,672		794,756
Special Education	1,079,383		7,000		1,086,383
Guidance			3,610		3,610
Health Services	187,751	840	5,400		193,991
Psychological Services	226,903		2,100		229,003
Speech Services	243,182		1,600	225	245,007
Library/Media	175,702	12,207	15,336	308	203,553
Instructional Technology	163,849	68,000	76,598	122,944	431,391
Administrative Services	513,240	30,640	13,070	11,814	568,764
Facilities	646,976	685,500	345,803	7,974	1,686,253
Student Activities	<u>6,772</u>			<u>19,358</u>	<u>26,130</u>
	<u>\$7,705,506</u>	<u>\$838,972</u>	<u>\$609,224</u>	<u>\$207,688</u>	<u>\$9,361,390</u>



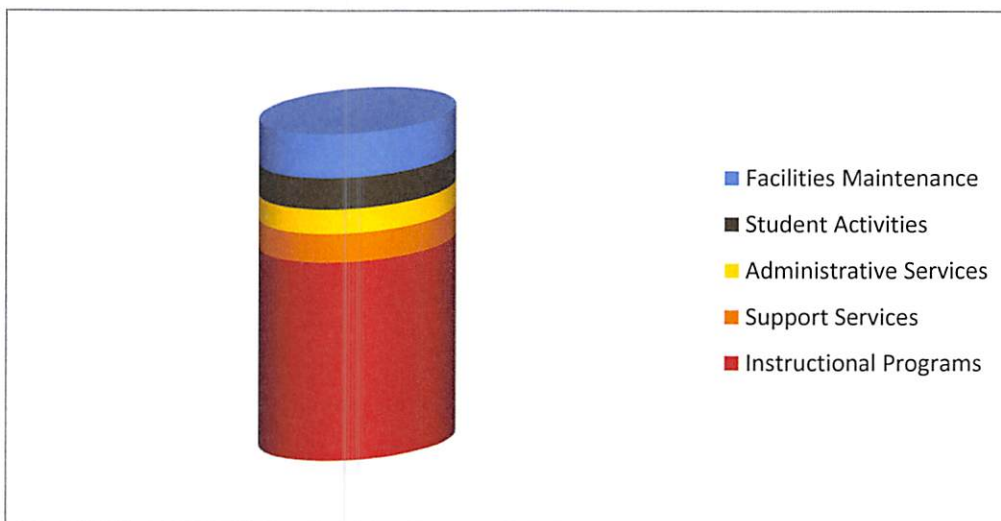
Middle School Budget by Program/Object

<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	\$47,500		\$13,900	\$14,350	\$75,750
Art	78,137		1,817	100	\$80,054
Language Arts	288,073		2,893		\$290,966
Foreign Language	272,139	2,750	2,238	332	\$277,459
Health Instruction	104,558		1,048	40	\$105,646
Family/Consumer Science	99,571	585	3,800	2,663	\$106,619
Technical Education	94,125		10,133	1,600	\$105,858
Mathematics	285,807		2,060		\$287,867
Music	165,578	4,290	4,975	2,362	\$177,205
Science	243,835		4,700	160	\$248,695
Social Studies	279,815	600	834		\$281,249
Career Education			2,350		\$2,350
Reading	22,724				\$22,724
Physical Education	166,852		2,266		\$169,118
Homebound Instruction	5,000				\$5,000
Talented and Gifted	97,671	1,270	1,495	135	\$100,571
Tutorial	72,295		380		\$72,675
Special Education	661,683	4,130	3,517		\$669,330
Guidance	122,254	2,115	4,000		\$128,369
Health Services	64,212	150	2,300		\$66,662
Psychological Services	97,671		850		\$98,521
Speech Services	73,726		300		\$74,026
Library/Media	116,503		9,900	150	\$126,553
Instructional Technology	134,451	28,500	69,487	44,215	\$276,653
Administrative Services	382,840	14,346	4,250	10,690	\$412,126
Facilities	329,471	211,500	205,600	2,658	\$749,229
Student Activities	<u>124,919</u>	<u>11,800</u>	<u>12,905</u>	<u>30,525</u>	<u>\$180,149</u>
	<u>\$4,431,410</u>	<u>\$282,036</u>	<u>\$367,998</u>	<u>\$109,980</u>	<u>\$5,191,424</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	\$83,500		\$18,000	\$18,295	\$119,795
Art	199,263	1,800	11,045	250	212,358
Business Education	101,671	3,800	7,920	300	113,691
Language Arts	438,856	600	5,987	85	445,528
Foreign Language	448,999	5,130	7,838	497	462,464
Health Instruction	45,897	1,800	600		48,297
Technical Education	197,942	500	21,195	575	220,212
Mathematics	449,130		7,327	720	457,177
Music	211,851	11,000	9,150	6,865	238,866
Science	516,535	1,800	13,500	480	532,315
Social Studies	460,168	3,045	5,356	294	468,863
Career Education			800	215	1,015
Reading					
Physical Education	107,094	2,000	5,000	5,080	119,174
Homebound Instruction	14,000	2,000			16,000
Tutorial	92,478	250			92,728
Special Education	714,279	77,830	3,250		795,359
Guidance	356,456	3,400	7,275	675	367,806
Health Services	64,695	375	2,500	145	67,715
Psychological Services	100,337		850	225	101,412
Speech	27,803		200		28,003
Library/Media	115,872	600	9,950	450	126,872
Instructional Technology	198,546	31,500	86,735	111,552	428,333
Administrative Services	507,710	22,435	25,305	27,070	582,520
Facilities	409,577	270,900	364,863	17,658	1,062,998
Graduation		3,450	7,500		10,950
Student Activities	<u>377,404</u>	<u>269,079</u>	<u>59,600</u>	<u>40,225</u>	<u>746,308</u>
	<u>\$6,240,063</u>	<u>\$713,294</u>	<u>\$681,746</u>	<u>\$231,656</u>	<u>\$7,866,759</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		\$3,132,740				\$3,132,740
FICA		651,629				651,629
Retirement		489,738				489,738
Unemployment Compensation		25,000				25,000
Worker's Compensation		155,000				155,000
Professional Development	192,826	60,325		3,750		256,901
Instruction		687,894				687,894
Student Transportation					1,497,394	1,497,394
Curriculum Development	70,000	13,700		20,200	12,750	116,650
Homebound	6,000					6,000
Occupational Therapy	68,999			3,000		71,999
Physical Therapy	86,525			3,000		89,525
Special Education	242,249	170,672		6,250	3,250	422,421
Board of Education	31,725	361,238		12,150	20,860	425,973
Central Administrative Services	326,747	1,555		13,296	6,500	348,098
Fiscal Services	303,022	41,250		4,900	2,810	351,982
Administrative Technology	172,663	285,541		4,000	15,000	477,204
Facilities/Food Service	145,864	24,000		5,900	26,800	202,564
Debt Service		<u>500</u>	<u>3,045,763</u>			<u>3,046,263</u>
	<u>\$1,646,620</u>	<u>\$6,100,782</u>	<u>\$3,045,763</u>	<u>\$76,446</u>	<u>\$1,585,364</u>	<u>\$12,454,975</u>



Elementary Budget by Program Area

<u>Function</u>	<u>2019-2020 Budget</u>	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$93,300	\$116,500	\$155,400	\$38,900	33.39 %
Art	99,090	96,832	117,385	20,553	21.23 %
Language Arts*	574,708	1,161,031	1,259,004	97,973	8.44 %
Foreign Language	99,370	101,973	103,804	1,831	1.80 %
Health Instruction	3,125	4,175	3,625	(550)	(13.17)%
Mathematics	657,112	676,792	727,408	50,616	7.48 %
Music	160,880	191,077	148,204	(42,873)	(22.44)%
Science*	557,476	285,668	307,923	22,255	7.79 %
Social Studies*	550,322	300,040	325,250	25,210	8.40 %
Reading	196,731	199,990	205,611	5,621	2.81 %
Physical Education	180,650	198,332	223,420	25,088	12.65 %
Homebound Instruction					0.00 %
Talented and Gifted	97,277	100,428	102,907	2,479	2.47 %
Tutorial	170,471	207,533	212,608	5,075	2.45 %
Preschool	540,154	684,335	794,756	110,421	16.14 %
Special Education	1,098,409	1,066,855	1,086,383	19,528	1.83 %
Instructional Technology	<u>314,071</u>	<u>385,673</u>	<u>431,391</u>	45,718	11.85 %
Instructional Programs	<u>\$5,393,146</u>	<u>\$5,777,234</u>	<u>\$6,205,079</u>	<u>\$427,845</u>	7.41 %
Guidance	\$1,600	\$1,600	\$3,610	\$2,010	125.63 %
Health Services	132,818	134,604	193,991	59,387	44.12 %
Psychological Services	179,315	221,209	229,003	7,794	3.52 %
Speech	265,115	270,172	245,007	(25,165)	(9.31)%
Library/Media	<u>183,883</u>	<u>184,571</u>	<u>203,553</u>	18,982	10.28 %
Support Services	<u>\$762,731</u>	<u>\$812,156</u>	<u>\$875,164</u>	<u>\$63,008</u>	7.76 %
Administrative Services	<u>\$503,413</u>	<u>\$559,297</u>	<u>\$568,764</u>	<u>\$9,467</u>	1.69 %
Facilities	<u>\$1,643,211</u>	<u>\$1,912,574</u>	<u>\$1,686,253</u>	<u>(\$226,321)</u>	(11.83)%
Student Activities	<u>\$22,740</u>	<u>\$24,965</u>	<u>\$26,130</u>	\$1,165	4.67 %
Student Activities	<u>\$22,740</u>	<u>\$24,965</u>	<u>\$26,130</u>	<u>\$1,165</u>	4.67 %
	<u>\$8,325,241</u>	<u>\$9,086,226</u>	<u>\$9,361,390</u>	<u>\$275,164</u>	3.03 %
Student Count	500	521	584 (estimated)		12.09 %

*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>2019-2020 Budget</u>	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$65,866	\$70,770	\$75,750	\$4,980	7.04 %
Art	73,003	88,364	80,054	(8,310)	(9.40)%
Language Arts	281,745	288,079	290,966	2,887	1.00 %
Foreign Language	233,506	261,631	277,459	15,828	6.05 %
Health Instruction	101,973	103,497	105,646	2,149	2.08 %
Family and Consumer Sciences	101,941	103,440	106,619	3,179	3.07 %
Technical Education	99,879	101,098	105,858	4,760	4.71 %
Mathematics	352,726	285,184	287,867	2,683	0.94 %
Music	169,947	177,879	177,205	(674)	(0.38)%
Science	260,341	263,918	248,695	(15,223)	(5.77)%
Social Studies	272,984	277,380	281,249	3,869	1.39 %
Career Education	3,955	2,454	2,350	(104)	(4.24)%
Reading	21,798	22,067	22,724	657	2.98 %
Physical Education	145,488	147,510	169,118	21,608	14.65 %
Homebound Instruction	5,000	5,000	5,000	0	0.00 %
Talented and Gifted	97,041	98,692	100,571	1,879	1.90 %
Tutorial	69,675	70,455	72,675	2,220	3.15 %
Special Education	657,540	631,579	669,330	37,751	5.98 %
Instructional Technology	<u>176,855</u>	<u>192,182</u>	<u>276,653</u>	<u>84,471</u>	43.95 %
Instructional Programs	<u>\$3,191,263</u>	<u>\$3,191,179</u>	<u>\$3,355,789</u>	<u>\$164,610</u>	5.16 %
Guidance	\$124,080	\$125,943	\$128,369	\$2,426	1.93 %
Health Services	63,834	64,243	66,662	2,419	3.77 %
Psychological Services	66,269	68,914	98,521	29,607	42.96 %
Speech	71,420	72,712	74,026	1,314	1.81 %
Library/Media	<u>136,969</u>	<u>125,616</u>	<u>126,553</u>	<u>937</u>	0.75 %
Support Services	<u>\$462,572</u>	<u>\$457,428</u>	<u>\$494,131</u>	<u>\$36,703</u>	8.02 %
Administrative Services	<u>\$394,962</u>	<u>\$405,552</u>	<u>\$412,126</u>	<u>\$6,574</u>	1.62 %
Facilities	<u>\$799,178</u>	<u>\$771,160</u>	<u>\$749,229</u>	<u>(\$21,931)</u>	(2.84)%
Student Activities	<u>178,604</u>	<u>176,809</u>	<u>180,149</u>	<u>3,340</u>	1.89 %
Student Activities	<u>\$178,604</u>	<u>\$176,809</u>	<u>\$180,149</u>	<u>\$3,340</u>	1.89 %
	<u>\$5,026,579</u>	<u>\$5,002,128</u>	<u>\$5,191,424</u>	<u>\$189,296</u>	3.78 %
Student Count	260	271	256 (estimated)		(5.54)%

High School Budget by Program Area

<u>Function</u>	<u>2019-2020 Budget</u>	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$111,695	\$114,245	\$119,795	\$5,550	4.86 %
Art	206,569	208,887	212,358	3,471	1.66 %
Business Education	208,196	106,283	113,691	7,408	6.97 %
Language Arts	478,871	495,363	445,528	(49,835)	(10.06)%
Foreign Language	494,975	486,683	462,464	(24,219)	(4.98)%
Health Instruction	60,721	45,177	48,297	3,120	6.91 %
Technical Education	210,580	214,007	220,212	6,205	2.90 %
Mathematics	466,053	463,035	457,177	(5,858)	(1.27)%
Music	224,193	233,406	238,866	5,460	2.34 %
Science	499,230	505,204	532,315	27,111	5.37 %
Social Studies	434,625	449,774	468,863	19,089	4.24 %
Career Education	985	985	1,015	30	3.05 %
Reading					0.00 %
Physical Education	162,925	129,453	119,174	(10,279)	(7.94)%
Homebound Instruction	16,000	16,000	16,000	0	0.00 %
Tutorial	63,221	88,538	92,728	4,190	4.73 %
Special Education	749,229	712,941	795,359	82,418	11.56 %
Instructional Technology	<u>220,695</u>	<u>360,632</u>	<u>428,333</u>	<u>\$67,701</u>	18.77 %
Instructional Programs	<u>\$4,608,763</u>	<u>\$4,630,613</u>	<u>\$4,772,175</u>	<u>\$141,562</u>	3.06 %
Guidance	\$355,761	\$362,478	\$367,806	\$5,328	1.47 %
Health Services	64,679	65,324	67,715	2,391	3.66 %
Psychological Services	97,818	99,601	101,412	1,811	1.82 %
Speech	26,964	27,479	28,003	524	1.91 %
Library/Media	<u>130,349</u>	<u>139,765</u>	<u>126,872</u>	<u>(12,893)</u>	(9.22)%
Support Services	<u>\$675,571</u>	<u>\$694,647</u>	<u>\$691,808</u>	<u>(\$2,839)</u>	(0.41)%
Administrative Services	<u>\$614,017</u>	<u>\$576,437</u>	<u>\$582,520</u>	<u>\$6,083</u>	1.06 %
Facilities	<u>\$1,391,887</u>	<u>\$1,111,935</u>	<u>\$1,062,998</u>	<u>(\$48,937)</u>	(4.40)%
Graduation	\$11,000	\$10,950	\$10,950	\$0	0.00 %
Student Activities	<u>713,518</u>	<u>722,641</u>	<u>746,308</u>	<u>\$23,667</u>	3.28 %
Student Activities	<u>\$724,518</u>	<u>\$733,591</u>	<u>\$757,258</u>	<u>\$23,667</u>	3.23 %
	<u>\$8,014,756</u>	<u>\$7,747,223</u>	<u>\$7,866,759</u>	<u>\$119,536</u>	1.54 %
Student Count	462	449	424 (estimated)		(5.57)%

Totals by Program Area

<u>Function</u>	<u>2016-2017 Actuals</u>	<u>2017-2018 Actuals</u>	<u>2018-2019 Actuals</u>	<u>2019-2020 Actuals</u>	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>
General Instruction	\$5,463,741	\$4,480,120	\$4,776,703	\$4,725,825	\$5,916,979	\$5,492,947
Art	409,179	421,914	382,954	376,783	394,083	409,797
Business Education	192,921	205,101	194,334	108,416	106,283	113,690
Language Arts	1,954,648	1,951,628	1,922,328	1,929,576	1,944,473	1,995,498
Foreign Language	758,127	711,918	753,421	766,071	850,287	843,727
Health Instruction	155,751	66,844	67,346	75,293	152,849	157,568
Family and Consumer Sciences	99,493	99,950	99,245	99,287	103,440	106,619
Technical Education	295,090	300,334	306,237	306,590	315,105	326,070
Mathematics	1,447,494	1,405,710	1,578,732	1,513,181	1,425,011	1,472,452
Music	542,084	552,833	562,318	569,455	602,362	564,275
Science	983,772	1,007,221	967,201	875,396	1,054,790	1,088,933
Social Studies	1,034,737	1,057,489	992,520	1,007,183	1,027,194	1,075,362
Career Education	5,895	3,736	3,956	1,951	3,439	3,365
Reading	259,310	310,218	356,438	298,737	222,057	228,335
Physical Education	473,988	577,852	584,057	538,717	475,295	511,712
Homebound Instruction	19,343	11,685	13,763	14,181	27,000	27,000
Talented and Gifted	185,575	187,475	164,576	192,728	199,120	203,478
Tutorial	292,483	286,774	262,779	268,073	366,526	378,011
Preschool	414,044	350,526	373,036	677,950	684,335	794,756
Special Education	2,401,459	3,203,469	3,306,668	2,944,393	2,411,375	2,551,072
SPED Therapy/Evaluation	110,000	134,591	251,352	209,134	120,690	122,690
Instructional Technology	600,872	511,941	527,340	767,140	938,487	1,136,377
Instructional Programs	\$18,100,006	\$17,839,329	\$18,447,304	\$18,266,058	\$19,341,180	\$19,603,734
Guidance	\$438,043	\$468,393	\$495,180	\$504,476	\$490,021	\$499,785
Health Services	247,110	263,460	268,094	250,537	264,171	328,368
Psychological Services	322,041	332,178	327,535	358,736	389,724	428,936
Speech	346,664	326,648	357,081	362,967	370,363	347,036
Occupational Therapy	56,846	61,893	64,227	65,325	69,087	71,999
Physical Therapy	89,685	79,796	81,915	83,372	87,004	89,525
Curriculum Development	68,756	94,946	135,618	81,756	122,000	116,650
Professional Development	226,427	184,840	209,066	209,256	253,109	256,901
Library/Media	411,465	395,759	393,491	416,680	449,952	456,978
Support Services	\$2,207,037	\$2,207,913	\$2,332,207	\$2,333,103	\$2,495,431	\$2,596,178
Board of Education	\$164,081	\$415,646	\$398,336	\$386,845	\$425,019	\$425,973
Superintendent	303,964	310,815	327,091	338,872	338,657	348,098
School/SPED Administration	1,661,938	1,578,027	1,706,319	1,668,931	1,810,036	1,863,141
Business Office	314,438	318,304	338,397	359,652	352,261	351,982
Administrative Technology	316,049	440,837	310,173	402,210	334,036	477,204
Administrative Services	\$2,760,470	\$3,063,629	\$3,080,316	\$3,156,510	\$3,260,009	\$3,466,398
Facilities	\$3,983,045	3,653,232	5,682,974	5,968,842	3,991,603	3,690,544
Graduation	\$15,200	\$9,960	\$9,304	\$8,756	\$10,950	\$10,950
Transportation	1,379,118	1,396,563	1,360,915	1,011,961	1,525,822	1,497,394
Student Activities	780,032	607,588	652,580	502,242	924,415	952,587
Food Services	58,000	34,522	30,199	22,139	9,500	10,500
Debt Service	4,187,470	3,997,597	3,959,063	3,757,175	3,152,721	3,046,263
Non-Instructional Services	\$6,419,820	\$6,046,229	\$6,012,061	\$5,302,272	\$5,623,408	\$5,517,694
	\$33,470,378	\$32,810,333	\$35,554,863	\$35,026,786	\$34,711,631	\$34,874,548
Student Count (In House)	1,285	1,271	1,213	1,222	1,241	1,264 (estimated)

Instructional Programs**\$1,689,388**

	<u>Actuals</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Adult Education Tuition	\$42,775	\$46,200	\$46,200	\$0	0.00 %
Instructional Programs	107,674	73,813	141,875	68,062	92.21 %
Athletics	135,600	245,900	245,650	(250)	(0.10)%
Student Activities	8,771	13,550	13,400	(150)	(1.11)%
Curriculum Development	12,666	17,000	13,700	(3,300)	(19.41)%
Professional Development	12,046	16,600	15,325	(1,275)	(7.68)%
Instructional Technology	189,608	181,200	128,000	(53,200)	(29.36)%
Field Trips	25,660	67,768	68,577	809	1.19 %
Tuition - Vo-Tech, Vo-Ag, Magnet	17,940	23,210	25,216	2,006	8.64 %
Staff Travel	<u>3,854</u>	<u>13,145</u>	<u>14,395</u>	<u>1,250</u>	<u>9.51 %</u>
<i>Sub-total Purchased Services</i>	<i>\$556,595</i>	<i>\$698,386</i>	<i>\$712,338</i>	<i>\$13,952</i>	<i>2.00 %</i>
Supplies					
Instructional Programs	\$204,031	\$248,563	\$274,977	\$26,414	10.63 %
Athletics	55,877	53,505	57,255	3,750	7.01 %
Student Activities	20,462	13,540	13,300	(240)	(1.77)%
Curriculum Development	9,855	18,500	15,200	(3,300)	(17.84)%
Professional Development	4,320	3,500	3,750	250	7.14 %
Career Incentive	3,145	5,000	5,000	0	0.00 %
Instructional Technology	108,340	235,073	232,820	(2,253)	(0.96)%
Textbooks	<u>9,715</u>	<u>10,933</u>	<u>12,270</u>	<u>1,337</u>	<u>12.23 %</u>
<i>Sub-total Supplies</i>	<i>\$415,747</i>	<i>\$588,614</i>	<i>\$614,572</i>	<i>\$25,958</i>	<i>4.41 %</i>
Equipment					
Instructional Programs	\$11,936	\$39,184	\$30,008	(\$9,176)	(23.42)%
Furniture	29,280	36,400	53,900	17,500	48.08 %
Athletics	20,776	4,000	11,000	7,000	175.00 %
Curriculum Development	687	500	500	0	0.00 %
Instructional Technology	<u>17,718</u>	<u>64,000</u>	<u>220,571</u>	<u>156,571</u>	<u>244.64 %</u>
<i>Sub-total Equipment</i>	<i>\$80,397</i>	<i>\$144,084</i>	<i>\$315,979</i>	<i>\$171,895</i>	<i>119.30 %</i>
Dues					
Instructional Programs	\$4,822	\$9,893	\$7,139	(\$2,754)	(27.84)%
Athletics	12,827	19,150	19,400	250	1.31 %
Student Activities	6,541	11,085	12,960	1,875	16.91 %
Curriculum Development	<u>7,723</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0.00 %</u>
<i>Sub-total Dues</i>	<i>\$31,913</i>	<i>\$47,128</i>	<i>\$46,499</i>	<i>(\$629)</i>	<i>(1.33)%</i>
Totals	\$1,084,650	\$1,478,212	\$1,689,388	\$211,176	14.29 %

Facilities**\$2,170,906**

	<u>Actual</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Maintenance	\$692,850	\$929,600	\$728,900	(\$200,700)	(21.59)%
Food Service	4,257	0	0	0	0.00 %
Grounds	649,437	229,134	200,700	(28,434)	(12.41)%
Contingency	206,073	200,000	200,000	0	0.00 %
Water Mile Creek	4,281	5,700	5,700	0	0.00 %
Telephone	53,465	70,100	56,600	(13,500)	(19.26)%
Staff Travel	<u>10,395</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Purchased Services	<u>\$1,620,759</u>	<u>\$1,452,534</u>	<u>\$1,209,900</u>	<u>(\$242,634)</u>	<u>(16.70)%</u>
Supplies					
Custodial	\$117,651	\$78,000	\$83,100	\$5,100	6.54 %
Food Service	897	1,000	2,000	1,000	100.00 %
Building Maintenance	195,769	134,250	134,250	0	0.00 %
Grounds	76,781	87,700	87,700	0	0.00 %
Gas	6,389	14,400	11,500	(2,900)	(20.14)%
Electric	344,862	371,567	355,166	(16,401)	(4.41)%
Heating Oil	<u>295,894</u>	<u>325,000</u>	<u>250,200</u>	<u>(74,800)</u>	<u>(23.02)%</u>
Sub-total Supplies	<u>\$1,038,242</u>	<u>\$1,011,917</u>	<u>\$923,916</u>	<u>(\$88,001)</u>	<u>(8.70)%</u>
Equipment					
Maintenance	\$24,500	\$28,290	\$28,290	\$0	0.00 %
Food Service	<u>\$16,984</u>	<u>\$8,500</u>	<u>\$8,500</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Equipment	<u>\$41,484</u>	<u>\$36,790</u>	<u>\$36,790</u>	<u>\$0</u>	<u>0.00 %</u>
Dues					
Facilities	<u>\$640</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>	<u>0.00 %</u>
Sub-total Dues	<u>\$640</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>	<u>0.00 %</u>
Totals	\$2,701,125	\$2,501,541	\$2,170,906	(\$330,635)	(13.22)%

Special Education**\$1,266,067**

	<u>Actual</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Homebound Instruction					0.00 %
Talented and Gifted	480	1,170	1,270	100	8.55 %
SPED	137,690	15,260	81,960	66,700	437.09 %
Therapy/Evaluation	195,734	120,690	122,690	2,000	1.66 %
Medical Advisor	13,400	13,400	13,400	0	0.00 %
Psychological Services					0.00 %
Professional Development	9,996	10,000	10,000	0	0.00 %
SPED Office	-10,981	11,000	34,582	23,582	214.38 %
Postage	250	250	250	0	0.00 %
Transportation	164,383	381,455	329,532	(51,923)	(13.61)%
Tuition SPED Public CT	0	276,250	355,368	79,118	28.64 %
Tuition SPED Private CT	520,748	567,125	171,110	(396,015)	(69.83)%
Tuition SPED Private Not CT			90,000	90,000	100.00 %
Staff Travel	<u>1,183</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>0.00 %</u>
<i>Sub-total Purchased Services</i>	<i>\$1,032,883</i>	<i>\$1,399,100</i>	<i>\$1,212,662</i>	<i>(\$186,438)</i>	<i>(13.33)%</i>
Supplies					
Talented and Gifted	\$3,566	\$5,695	\$6,595	\$900	15.80 %
Preschool	6,593	13,635	13,672	37	0.27 %
SPED	4,935	14,545	13,767	(778)	(5.35)%
Medical Advisor					0.00 %
Psychological Services	3,732	5,096	3,800	(1,296)	(25.43)%
Speech	1,567	2,550	2,100	(450)	(17.65)%
Occupational Therapy	1,854	3,000	3,000	0	0.00 %
Physical Therapy		3,000	3,000	0	0.00 %
SPED Office	<u>2,090</u>	<u>5,000</u>	<u>6,000</u>	<u>1,000</u>	<u>20.00 %</u>
<i>Sub-total Supplies</i>	<i>\$24,335</i>	<i>\$52,521</i>	<i>\$51,934</i>	<i>(\$587)</i>	<i>(1.12)%</i>
Equipment					
Talented and Gifted					0.00 %
Physical Therapy					0.00 %
SPED Office	<u>361</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00 %</u>
<i>Sub-total Equipment</i>	<i>\$361</i>	<i>\$500</i>	<i>\$500</i>	<i>\$0</i>	<i>0.00 %</i>
Dues					
Talented and Gifted		\$271	\$271	\$0	0.00 %
Psychological Services	210	225	225	0	0.00 %
Speech	225	224	225	1	0.45 %
Occupational Therapy				0	0.00%
Physical Therapy				0	0.00%
SPED Office	<u>40</u>	<u>100</u>	<u>250</u>	<u>150</u>	<u>150.00 %</u>
<i>Sub-total Dues</i>	<i>\$475</i>	<i>\$820</i>	<i>\$971</i>	<i>\$151</i>	<i>18.41 %</i>
Totals	\$1,058,054	\$1,452,941	\$1,266,067	(\$186,874)	(12.86)%

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

Administrative Services**\$939,670**

	<u>Actual 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Budget 2021-2022</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Purchased Services					
Superintendent's Office	\$1,943	\$1,280	\$1,555	\$275	21.48 %
Business Office	58,362	49,750	41,250	(8,500)	(17.09)%
Board of Education Attorney	45,930	55,000	70,000	15,000	27.27 %
Property/Liability Insurance	122,802	135,350	124,175	(11,175)	0.00 %
Board of Education	160,660	160,315	157,063	(3,252)	(2.03)%
Advertising	12,206	10,000	10,000	0	0.00 %
School Based Administration	59,157	75,120	67,421	(7,699)	(10.25)%
Administrative Technology	166,626	145,294	285,541	140,247	96.53 %
High School Graduation	3,982	7,550	7,550	0	0.00 %
Postage	17,165	24,915	17,065	(7,850)	(31.51)%
Printing	5,318	6,650	14,350	7,700	115.79 %
Staff Travel	<u>1,723</u>	<u>7,650</u>	<u>5,750</u>	<u>(1,900)</u>	<u>(24.84)%</u>
<i>Sub-total Purchased Services</i>	<i>\$655,872</i>	<i>\$678,874</i>	<i>\$801,720</i>	<i>\$122,846</i>	<i>18.10 %</i>
Supplies					
Board of Education	\$19,300	\$6,600	\$6,600	\$0	0.00 %
Superintendent's Office	4,790	4,836	5,336	500	10.34 %
Business Office	2,659	4,900	4,900	0	0.00 %
School Based Administration	14,453	23,454	23,260	(194)	(0.83)%
High School Graduation	4,774	3,400	3,400	0	0.00 %
Professional Books	698	1,450	1,460	10	0.69 %
Administrative Technology	<u>24,101</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0.00 %</u>
<i>Sub-total Supplies</i>	<i>\$70,774</i>	<i>\$48,640</i>	<i>\$48,956</i>	<i>\$316</i>	<i>0.65 %</i>
Equipment					
Board of Education	\$1,321	\$1,900	\$1,460	(\$440)	(23.16)%
Superintendent's Office	687	500	500	0	0.00 %
Business Office	912	750	810	60	8.00 %
School Based Administration	31,775	28,910	29,584	674	2.33 %
Administrative Technology	<u>39,715</u>	<u>17,094</u>	<u>15,000</u>	<u>(2,094)</u>	<u>(12.25)%</u>
<i>Sub-total Equipment</i>	<i>\$74,409</i>	<i>\$49,154</i>	<i>\$47,354</i>	<i>(\$1,800)</i>	<i>(3.66)%</i>
Dues					
Board of Education	\$19,488	\$19,500	\$19,400	(\$100)	(0.51)%
Superintendent's Office	5,842	5,760	6,000	240	4.17 %
Business Office	2,112	1,980	2,000	20	1.01 %
School Based Administration	<u>12,579</u>	<u>14,300</u>	<u>14,240</u>	<u>(60)</u>	<u>(0.42)%</u>
<i>Sub-total Dues</i>	<i>\$40,020</i>	<i>\$41,540</i>	<i>\$41,640</i>	<i>\$100</i>	<i>0.24 %</i>
Totals	\$841,075	\$818,208	\$939,670	\$121,462	14.84 %

Employee Benefits	\$4,489,107
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	<u>Actual</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Health Insurance	\$3,041,139	\$3,263,291	\$2,966,940	(\$296,351)	(9.08)%
Medical Insurance Waiver	135,630	125,000	125,000	0	0.00 %
Life Insurance	34,262	36,500	36,500	0	0.00 %
Long Term Disability Insurance	4,175	4,300	4,300	0	0.00 %
FICA	589,798	628,000	651,629	23,629	3.76 %
Certified Retirement	49,115	53,643	58,184	4,541	8.47 %
Non-Certified Retirement	326,314	409,448	431,554	22,106	5.40 %
Unemployment Compensation	12,424	27,500	25,000	(2,500)	(9.09)%
Worker's Compensation Insurance	149,430	155,000	155,000	0	0.00 %
Tuition Reimbursement	<u>25,299</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0.00 %</u>
Totals	\$4,367,585	\$4,737,682	\$4,489,107	(\$248,575)	(5.25)%

Support Services	\$81,686
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	<u>Actual</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Library/Media	\$4,023	\$11,367	\$12,807	\$1,440	12.67 %
Guidance	3,016	5,815	5,515	(300)	(5.16)%
Health Services	467	1,060	1,365	305	28.77 %
Postage	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Purchased Services	\$7,519	\$18,242	\$19,687	\$1,445	7.92 %
Supplies					
Library/Media	\$4,729	\$11,418	\$9,486	(\$1,932)	(16.92)%
Guidance	8,386	13,585	14,585	1,000	7.36 %
Health Services	10,796	7,200	10,200	3,000	41.67 %
Library/Media Books	16,871	25,200	25,700	500	1.98 %
Guidance Books	<u>415</u>	<u>500</u>	<u>300</u>	<u>(200)</u>	<u>(40.00)%</u>
Sub-total Supplies	\$41,197	\$57,903	\$60,271	\$2,368	4.09 %
Equipment					
Library				\$0	0.00 %
Guidance				0	0.00 %
Health Services				<u>0</u>	0.00 %
Sub-total Equipment	\$0	\$0	\$0	\$0	0.00 %
Dues					
Library/Media	\$478	\$1,183	\$908	(\$275)	(23.25)%
Guidance	708	675	675	0	0.00 %
Health Services	<u>204</u>	<u>145</u>	<u>145</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Dues	\$1,390	\$2,003	\$1,728	(\$275)	(13.73)%
Totals	\$50,106	\$78,148	\$81,686	\$3,538	4.53 %

Certified Salaries**\$14,655,695**

	<u>Actual 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Budget 2021-2022</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Administrators					
Central Office	\$490,055	\$502,321	\$514,850	\$12,529	2.49 %
Pupil Services	153,706	161,709	165,744	4,035	2.50 %
School-Based Administrators	<u>905,343</u>	<u>927,491</u>	<u>946,543</u>	<u>19,052</u>	<u>2.05 %</u>
Sub-total Administrators	<u>\$1,549,104</u>	<u>\$1,591,521</u>	<u>\$1,627,137</u>	<u>\$35,616</u>	<u>2.24 %</u>
Classroom Teachers					
Elementary	\$2,309,945	\$2,351,940	\$2,642,840	\$290,900	12.37 %
Sub-total Classroom Teachers	<u>\$2,309,945</u>	<u>\$2,351,940</u>	<u>\$2,642,840</u>	<u>\$290,900</u>	<u>12.37 %</u>
Programs					
Art	\$358,937	\$371,712	\$390,435	\$18,723	5.04 %
Business Education	98,141	195,884	101,671	(94,213)	(48.10)%
Language Arts	833,723	770,355	726,929	(43,426)	(5.64)%
Foreign Language	656,691	825,656	721,138	(104,518)	(12.66)%
Health Instruction	70,264	146,986	150,455	3,469	2.36 %
Family/Consumer Science	96,041	97,792	99,571	1,779	1.82 %
Technical Education	280,495	285,149	292,067	6,918	2.43 %
Mathematics	870,688	739,584	734,937	(4,647)	(0.63)%
Music	547,974	557,314	522,193	(35,121)	(6.30)%
Science	597,232	749,957	760,370	10,413	1.39 %
Social Studies	727,801	716,263	739,983	23,720	3.31 %
Reading	95,220	95,992	97,671	1,679	1.75 %
Physical Education	523,994	462,210	493,016	30,806	6.66 %
Library	345,750	351,466	359,372	7,906	2.25 %
Instructional Technology	<u>281,882</u>	<u>190,910</u>	<u>290,289</u>	<u>99,379</u>	<u>52.06 %</u>
Sub-total Programs	<u>\$6,384,834</u>	<u>\$6,557,230</u>	<u>\$6,480,097</u>	<u>(\$77,133)</u>	<u>(1.18)%</u>
Special Education					
Classroom - Special Education	\$1,270,452	\$1,245,269	\$1,294,959	\$49,690	3.99 %
Preschool	390,856	402,196	469,615	67,419	16.76 %
School Psychologists	354,794	384,403	424,911	40,508	10.54 %
Speech/Language Pathologists	361,175	367,589	344,711	(22,878)	(6.22)%
Summer School - Special Education				0	0.00 %
Talented & Gifted	<u>188,682</u>	<u>191,984</u>	<u>195,342</u>	<u>3,358</u>	<u>1.75 %</u>
Sub-total Special Education	<u>\$2,565,959</u>	<u>\$2,591,441</u>	<u>\$2,729,538</u>	<u>\$138,097</u>	<u>5.33 %</u>
Other Services					
Summer School - High/Middle	\$3,570	\$11,000	\$11,000	\$0	0.00 %
Homebound Instruction	14,181	25,000	25,000	0	0.00 %
Guidance	383,083	389,855	396,747	6,892	1.77 %
Curriculum Development	45,841	70,000	70,000	0	0.00 %
Athletics	211,233	333,944	343,899	9,955	2.98 %
Substitute Teachers	101,367	180,000	200,000	20,000	11.11 %
Extracurricular Activities	<u>113,446</u>	<u>125,306</u>	<u>129,437</u>	<u>4,131</u>	<u>3.30 %</u>
Sub-total Other Services	<u>\$872,720</u>	<u>\$1,135,105</u>	<u>\$1,176,083</u>	<u>\$40,978</u>	<u>3.61 %</u>
Totals	<u>\$13,682,562</u>	<u>\$14,227,237</u>	<u>\$14,655,695</u>	<u>\$428,458</u>	<u>3.01 %</u>

Non-Certified Salaries**\$5,367,904**

	<u>Actual 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Budget 2021-2022</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Facilities Supervision	\$262,617	\$232,314	\$217,964	(\$14,350)	(6.18)%
Tutorial	249,770	331,111	342,446	11,335	3.42 %
Reading	203,517	126,065	130,664	4,599	3.65 %
Guidance	108,856	79,591	81,963	2,372	2.98 %
Health Offices	239,070	255,766	316,658	60,892	23.81 %
Library	44,828	49,318	48,705	(613)	(1.24)%
Instructional Technology	169,591	171,312	206,557	35,245	20.57 %
Board of Education	25,867	30,804	31,725	921	2.99 %
Central Office	117,971	137,136	141,213	4,077	2.97 %
School Based	386,628	444,896	457,247	12,351	2.78 %
Fiscal Services	164,674	161,714	166,532	4,818	2.98 %
Administrative Technology	171,320	167,648	172,663	5,015	2.99 %
Preschool	280,501	268,504	311,469	42,965	16.00 %
Special Education	1,010,569	1,136,300	1,160,386	24,086	2.12 %
Occupational Therapy	63,471	66,087	68,999	2,912	4.41 %
Physical Therapy	83,372	84,004	86,525	2,521	3.00 %
Pupil Services	98,576	74,292	76,505	2,213	2.98 %
Athletics	41,194	34,717	35,759	1,042	3.00 %
Facilities Clerical	53,656	53,395	56,075	2,680	5.02 %
Maintenance	221,729	255,760	263,670	7,910	3.09 %
Custodian	<u>933,369</u>	<u>959,840</u>	<u>994,179</u>	<u>34,339</u>	<u>3.58 %</u>
Totals	\$4,931,146	\$5,120,574	\$5,367,904	\$247,330	4.83 %

Transportation**\$1,167,862**

	<u>Actual 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Budget 2021-2022</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Regular	\$676,495	\$1,003,967	\$1,027,062	\$23,095	2.30 %
Fuel	50,288	115,000	115,000	0	0.00 %
Magnet		10,000	10,000	0	0.00 %
Vo-Tech/Vo-Ag	<u>8,541</u>	<u>15,400</u>	<u>15,800</u>	<u>400</u>	<u>2.60 %</u>
Totals	\$735,324	\$1,144,367	\$1,167,862	\$23,495	2.05 %

**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 2021-2022		
Lyme School	Replace Existing Tennis Courts	\$210,000
Middle School	Gym Floor Refinish	\$20,000
Lyme School	Front Entry Concrete Stairs Replacement	\$10,000
Mile Creek	Outdoor Classroom Space	\$15,000
Lyme Creek	Outdoor Classroom Space	\$15,000
	Total	\$270,000

Projects for 2020-2021		
High School	Replace Three Tennis Courts**(paid for with 19/20 funds)	\$240,000
Lyme Consolidated	Gymnasium Renovation	\$435,000
	Total	\$675,000

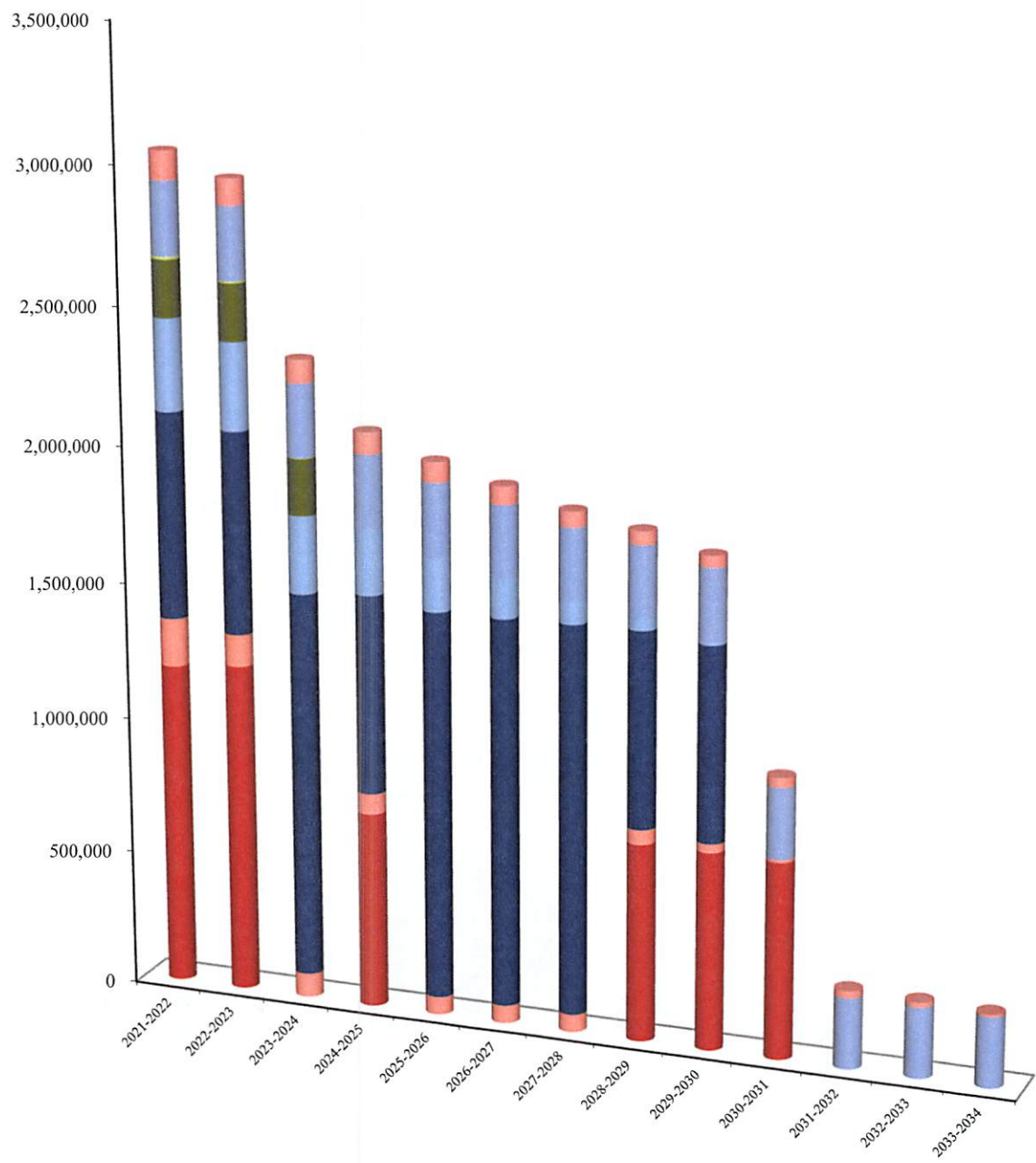
Instructional and Operational Technology

<u>Location</u>	<u>Description</u>	<u>2021 - 2022</u>
District Program Initiatives		
	Switches upgrade and deployment	\$97,592
	High School Soundfield system replacemnt	\$35,744
	Partial smart board replacement with LED digital touch screens	\$142,480
	Student laptop lease	\$96,638
	Desktop computer replacement program	\$32,500
	High School computer lab	\$16,250
	iPad lease with dollar buyout	\$21,692
	Apple computer replacement program	\$8,000
		<u>\$450,896</u>
District Annual Support		
	Network license renewals and contracted services *	\$187,949
	Educational applications **	\$128,000
	Computer supplies ***	\$119,087
		<u>\$435,036</u>
	Grand Total	<u>\$885,932</u>
Raptor Vision and CT Computer Services		
** Citrix, ConnectEd, Finalsite, 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>
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
<u>Fiscal Year</u>	2012 Refunding Bonds <u>\$2.44 Million</u>	2015 HS Building Bonds <u>\$5.0 Million</u>	2017 Refunding Bonds <u>\$ 9.325 Million</u>	2020 Refunding Bonds <u>\$7.125 Million</u>	Total Debt Service	YOY Variance
2021-2022	221,450	371,863	1,090,625	1,361,825	\$3,045,763	(\$106,458)
2022-2023	216,200	361,263	1,058,750	1,326,950	\$2,963,163	(\$82,600)
2023-2024	207,050	350,663	1,699,900	86,700	\$2,344,313	(\$618,850)
2024-2025		345,363	967,100	795,900	\$2,108,363	(\$235,950)
2025-2026		339,400	1,619,200	65,100	\$2,023,700	(\$84,663)
2026-2027		331,450	1,562,400	65,100	\$1,958,950	(\$64,750)
2027-2028		318,500	1,510,500	65,100	\$1,894,100	(\$64,850)
2028-2029		310,700	757,700	779,225	\$1,847,625	(\$46,475)
2029-2030		302,900	724,200	757,475	\$1,784,575	(\$63,050)
2030-2031		295,100		730,800	\$1,025,900	(\$758,675)
2031-2032		286,650			\$286,650	(\$739,250)
2032-2033		278,200			\$278,200	(\$8,450)
2033-2034		269,100			\$269,100	(\$9,100)
Total	\$644,700	\$4,161,152	\$10,990,375	\$6,034,175	\$21,830,402	

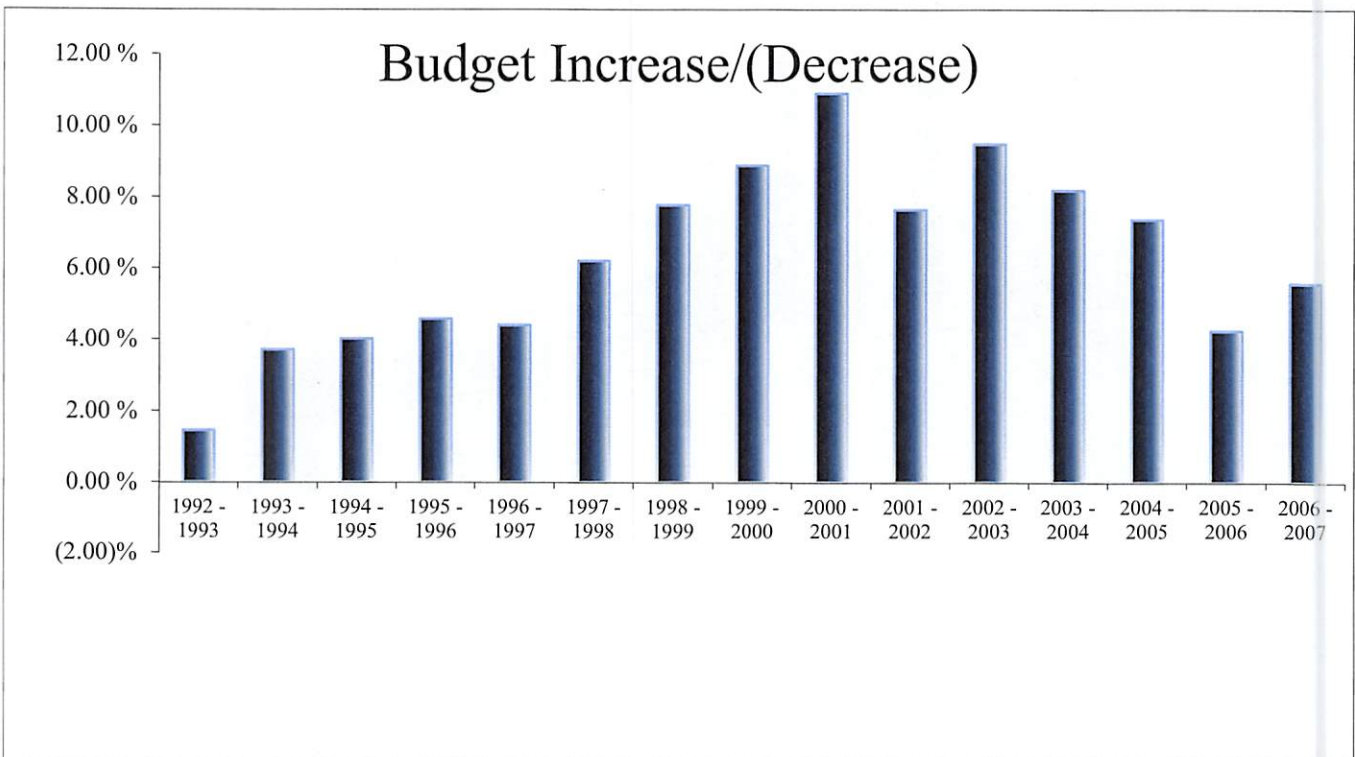
Principal and Interest Payments



Budget Increase History

Operating Budget + Debt Service = Total Budget

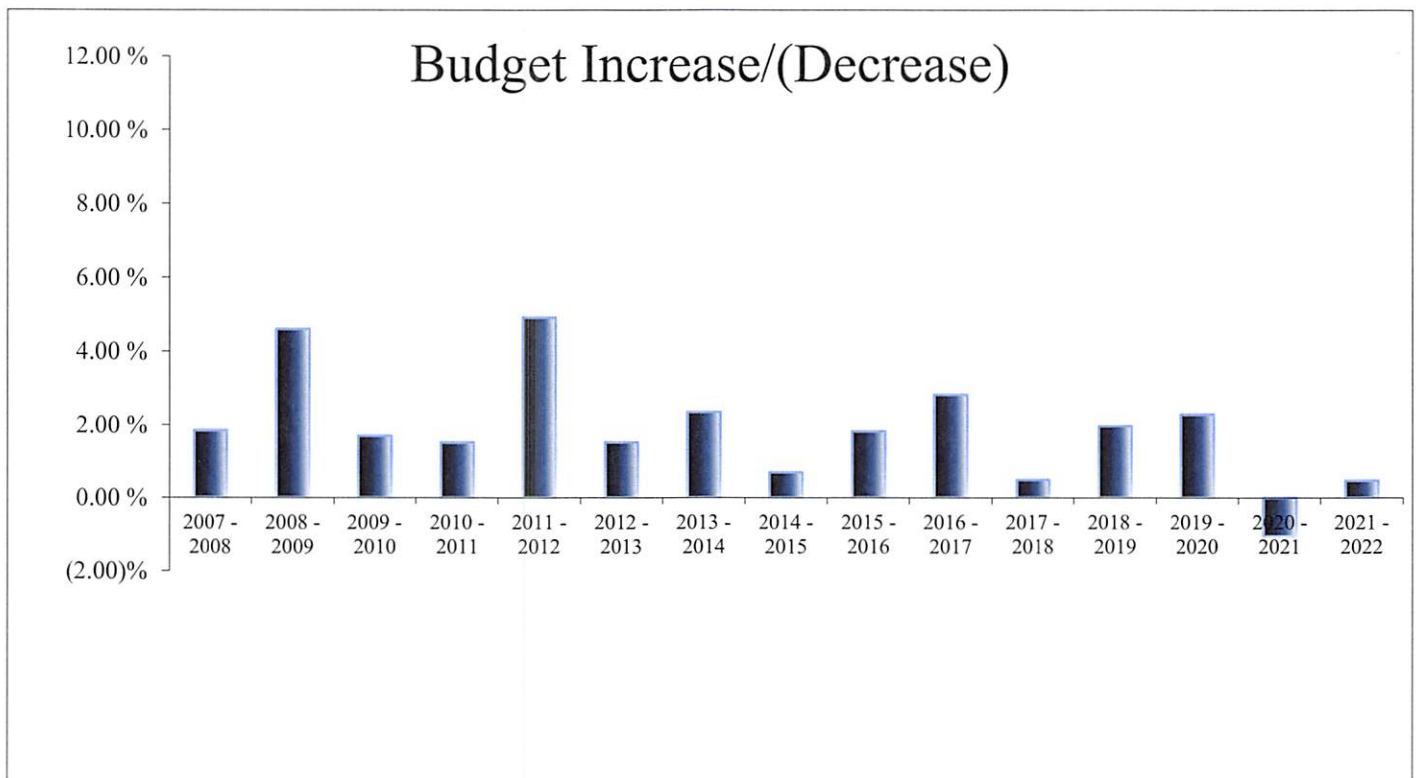
Year	Operating Budget	% Increase or (Decrease)	Debt Service	% Increase or (Decrease)	Total Budget	% Increase or (Decrease)
1992 - 1993	10,352,253	1.69 %	429,423	(3.71)%	10,781,676	1.46 %
1993 - 1994	10,800,283	4.33 %	381,604	(11.14)%	11,181,887	3.71 %
1994 - 1995	11,266,056	4.31 %	365,060	(4.34)%	11,631,116	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 %



Budget Increase History

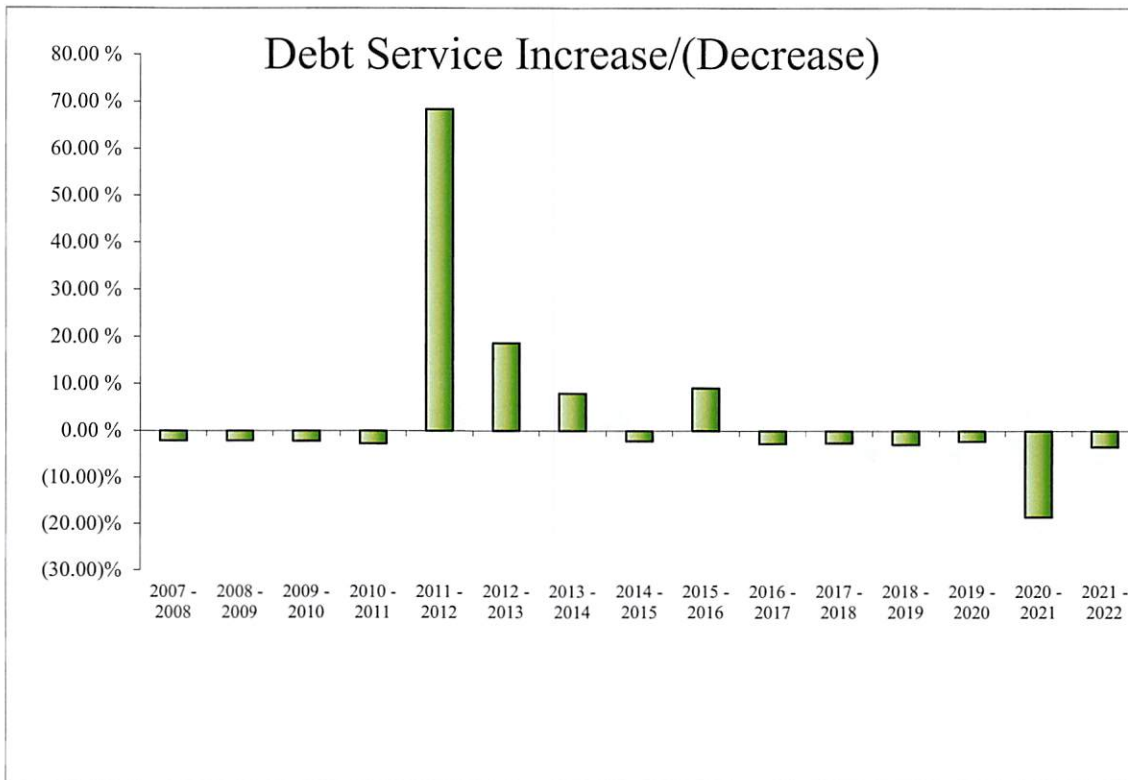
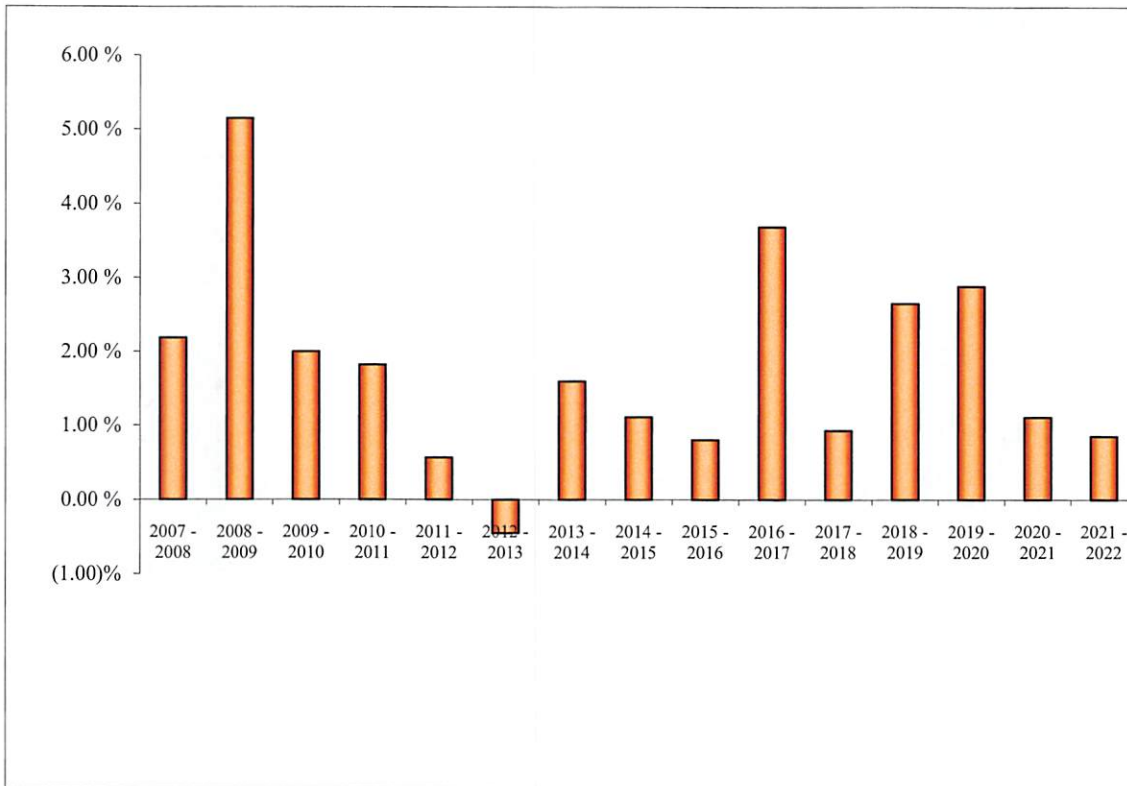
Operating Budget + Debt Service = Total Budget

<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>
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	31,558,910	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 %



Budget Increase History

$$\text{Operating Budget} + \text{Debt Service} = \text{Total Budget}$$



Personnel FTEs

<u>Function</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</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	4.50	4.50	4.10	4.10	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	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	1.60	1.60
Language Arts	10.50	10.00	10.00	10.00	9.00	8.40
Library Media	4.00	4.00	4.00	4.00	4.00	4.00
Mathematics	10.50	10.00	10.00	10.00	10.00	10.00
Music	6.00	6.00	6.00	5.70	6.00	5.90
Physical Education	6.20	6.20	6.20	5.80	5.60	5.80
Preschool	3.00	3.00	3.00	5.00	5.00	6.00
School Psychologist	4.20	4.20	4.20	4.20	4.40	4.40
Reading	1.00	1.00	1.00	1.00	1.00	1.00
Regular Education - Elementary	27.00	27.00	26.00	25.00	27.00	29.00
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	17.00	16.00	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	2.00	2.00
Talented & Gifted	2.00	2.00	2.00	2.00	2.00	2.00
Technical Education	3.00	3.00	3.00	3.00	3.00	3.00
Certified Teachers	<u>144.10</u>	<u>142.10</u>	<u>140.10</u>	<u>140.00</u>	<u>140.70</u>	<u>143.40</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	5.00
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	1.50	1.50
Health Offices	4.41	4.41	4.41	4.41	4.41	5.41
Administrative Technology	2.00	2.00	2.00	2.00	2.00	2.00
Library	1.78	1.78	1.78	1.80	1.80	1.80
Maintenance	4.00	4.00	4.00	4.00	4.00	4.00
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	0.00	0.00	1.00	1.00
Tutor	8.32	8.43	8.00	8.00	9.83	9.83
Professional Development/Curriculum	0.50	0.50	0.50	0.50	0.50	0.50
Instructional Assistant/SCC	60.31	60.56	62.10	65.63	64.03	64.95
Athletic Trainer			1.00	1.00	1.00	1.00
School Administration/Security	7.55	7.03	7.03	8.91	9.39	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>2.22</u>	<u>2.22</u>
Non-Certified Staff	<u>125.75</u>	<u>125.59</u>	<u>127.70</u>	<u>133.13</u>	<u>135.06</u>	<u>137.98</u>
	<u>279.85</u>	<u>277.69</u>	<u>277.80</u>	<u>283.13</u>	<u>285.76</u>	<u>291.38</u>
Student Count (In House)	1,285	1,262	1255	1222	1241 (estimated)	1264 (estimated)

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

Line Item	Current Budget FY 20-21	Proposed Budget FY 21-22	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)	Proposed Budget FY 22-23	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)	Proposed Budget FY 23-24	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)
Certified Salaries	14,227,237	14,655,695	428,458	3.01 %	14,962,452	306,757	2.09 %	15,386,000	423,548	2.83 %
Non-Certified Salaries	3,619,265	3,836,016	216,751	5.99 %	3,945,652	109,636	2.86 %	4,031,000	85,348	2.16 %
Employee Benefits	4,737,682	4,489,107	(248,575)	(5.25)%	4,554,266	65,159	1.45 %	4,725,344	171,078	3.76 %
Instructional Programs	1,478,212	1,689,388	211,176	14.29 %	1,701,242	11,854	0.70 %	1,750,225	48,983	2.88 %
Special Education	1,452,941	1,266,067	(186,874)	(12.86)%	1,325,000	58,933	4.65 %	1,304,625	(20,375)	(1.54)%
Support Services	78,148	81,686	3,538	4.53 %	82,500	814	1.00 %	83,620	1,120	1.36 %
Administrative Services	818,208	939,670	121,462	14.84 %	956,475	16,805	1.79 %	975,024	18,549	1.94 %
Pupil Transportation	1,144,367	1,167,862	23,495	2.05 %	1,162,000	(5,862)	(0.50)%	1,196,500	34,500	2.97 %
Plant Operation & Maintenance	4,002,850	3,702,794	(300,056)	(7.50)%	3,785,421	82,627	2.23 %	3,842,568	57,147	1.51 %
Operating Budget	31,558,910	31,828,285	269,375	0.85 %	32,475,008	646,723	2.03 %	33,294,906	819,898	2.52 %
Contract Service for Debt	500	500	0	0.00 %	500	0	0.00 %	500	0	0.00 %
Interest on Bonds	742,221	630,763	(111,458)	(15.02)%	538,163	(92,600)	(14.68)%	459,313	(78,850)	(14.65)%
Bond Redemption	2,410,000	2,415,000	5,000	0.21 %	2,425,000	10,000	0.41 %	1,885,000	(540,000)	(22.27)%
Debt Service	3,152,721	3,046,263	(106,458)	(3.38)%	2,963,663	(82,600)	(2.71)%	2,344,813	(618,850)	(20.88)%
Total Budget	34,711,631	34,874,548	162,917	0.47 %	35,438,671	564,123	1.62 %	35,639,719	201,048	0.57 %

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>2020-2021</u>	Estimated <u>2021-2022</u>
Title II (Part A) Improving Teacher Quality		
Supplies	\$12,782	
Purchased Professional and Other Services	<u>8,000</u>	
	\$20,782	\$20,782
Title IV: Student Support & Academic Enrichment		
Professional Services	\$2,000	
Supplies	<u>8,000</u>	
	\$10,000	\$10,000
Title VI: Special Education		
Instruction	\$191,625	
Purchased Services	70,040	
Instructional and Other Supplies	<u>24,921</u>	
	\$286,586	\$286,586
Title I		
Purchased Services	26,278	
Supplies	<u>60,760</u>	
	\$87,038	\$87,038
Preschool Handicapped		
Instructional	\$6,900	
Purchased Services	\$6,500	
Supplies	<u>1,765</u>	
	<u>\$15,165</u>	<u>\$15,165</u>
	<u>\$419,571</u>	<u>\$419,571</u>

Impact to Towns

		<u>Lyme</u>	<u>Old Lyme</u>
Student Census			
October 2, 2020*	1,294	<u>238</u>	<u>1,056</u>
March 1, 2021	1,312	235	1,077
 Average	 1,304	 237	 1,067
Percent of total census for billing		18.2%	81.8%

2021-2022 Total Budget	34,874,548	18.2%	81.8%
Less: Estimated Receipts	<u>(146,222)</u>		
Subtotal	34,728,326	6,320,555	28,407,771
Less: Refund of 06/30/20 Fund Balance	(1,725,886)	(324,467)	(1,401,419)
Net Billings to Towns	33,002,440	5,996,088	27,006,352

2020-2021 Total Budget	34,711,631	18.8%	81.2%
Less: Estimated Receipts	<u>(131,664)</u>		
Subtotal	34,579,967	6,501,034	28,078,933
Less: Refund of 06/30/19 Fund Balance	<u>(647,155)</u>	<u>(124,901)</u>	<u>(522,254)</u>
Net Billings to Towns	33,932,812	6,376,133	27,556,679

IMPACT

Net Billings to Towns	(930,372)	(380,045)	(550,327)
2021-2022 minus 2019-2020 net billings			
	(2.7)%	(6.0)%	(2.0)%

*Each year, the Budget Book goes to print prior to 4/1. Billings to the towns are based on the ADM of Oct 1 and April 1. For purposes of this page, we use March 1 to provide an estimate of billings.

Estimated Revenue

	<u>Est 21-22</u>	<u>Est. 20-21</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Revenue from Service Charges</u>				
Out of District Tuition	\$138,000	\$125,000	\$13,000	10.4%
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>\$141,000</u>	<u>\$128,000</u>	<u>\$13,000</u>	<u>10.2%</u>
 <u>State Grants Paid to Towns</u>				
Education Cost Sharing/Consolidated Grant	\$298,799	\$298,483	\$316	0.1%
	<u>298,799</u>	<u>\$298,483</u>	<u>\$316</u>	<u>0.1%</u>
 <u>State Grants Paid to District</u>				
Adult Education	\$2,622	\$2,664	(\$42)	(1.6)%
Transportation	<u>2,600</u>	<u>4,000</u>	<u>(1,400)</u>	<u>(35.0)%</u>
Sub-total	\$5,222	\$6,664	(\$1,442)	
Excess Cost/State Agency Placement Grant (1)	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>\$5,222</u>	<u>\$6,664</u>	<u>(\$1,442)</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 2017 Through 2021 and Projections Through 2025

	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022- 2023	2023- 2024	2024- 2025
					<i>*Projected</i>	<i>*Projected</i>	<i>*Projected</i>	<i>*Projected</i>
PreK-5	495	504	530	561	601	625	661	702
6-8	302	279	278	270	260	263	266	268
9-12	472	472	480	452	427	393	382	377
Total In District	1269	1255	1288	1283	1288	1281	1309	1347

** Projections are from New England School Development Council (NESDEC) dated October 26, 2020.*

**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 2020, 21 new students have enrolled placing the March 2021 enrollment at 1302 students. If this trend continues, the above projections will not align with actuals.