

# Lyme-Old Lyme Schools

*A Private School Experience in a Public School Setting*



2022-2023 Budget



## TABLE OF CONTENTS

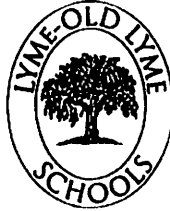


	<u>Page</u>
Superintendent and Board Chair's Letter of Transmittal .....	1/3
Key Events in the 2022-2023 Budget Development Process.....	4
A Primer in Contemporary Budget Concepts .....	5
Budget Summary .....	6
2022-2023 Total Budget Summary (graph) .....	7
Budget Increase by Line Item (graph) .....	8
Budget Increase by Line Item and Category.....	9/10
Elementary Budget by Program/Object .....	11
Middle School Budget by Program/Object.....	12
High School Budget by Program/Object .....	13
District-Wide Services .....	14
Elementary Budget by Program Area .....	15
Middle School Budget by Program Area .....	16
High School Budget by Program Area .....	17
Totals by Program Area .....	18
Instructional Programs .....	19
Facilities .....	20
Special Education .....	21
Administrative Services .....	22
Employee Benefits .....	23
Support Services .....	23
Certified Salaries.....	24
Non-Certified Salaries .....	25
Transportation .....	25
Chart of Accounts – Account Structure .....	26
Chart of Accounts Coding Sheet – General Fund Expenditures.....	27
Capital Projects Budget.....	28
Instructional and Operational Technology.....	29
Debt Service Payments .....	30
Principal and Interest Payments (graph) .....	31
Budget Increase History (graph).....	32/33/34
Personnel FTEs .....	35
Three Year Budget Estimate by Line Item - % Increase (Decrease) by Line.....	36
Summary of Federal Grants .....	37
Impact to Towns .....	38
Estimated Revenue.....	39
Enrollment Trends .....	40

# LYME-OLD LYME SCHOOLS

*Regional School District #18*

*A Private School Experience*



*in a Public School Setting*

## **Letter of Transmittal for the 2022-2023 Budget**

Dear Members of the Lyme and Old Lyme Communities,

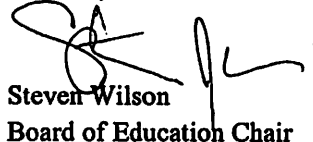
The Region 18 Board of Education approved a budget for the 2022-2023 school year at its February 2, 2022 meeting. This \$34,830,464 budget represents a 0.13% *decrease* from the adopted budget for the current year. In fact, when comparing this budget to our budget from four years ago (2019-2020), we are proposing to spend \$254,294 less than what we spent in 2019-2020. This represents a 0.7% *decrease* over four years. 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. These costs are offset by reductions in health insurance costs, special education, debt service and transportation. We have developed a budget that continues to maintain all of our award winning academic and extracurricular offerings which are commensurate, and oftentimes superior, to both public and private schools throughout Connecticut.

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

The Board of Education encourages citizens to learn about the budget composition and participate in scheduled budget activities. Thus, you are invited to review the proposed budget, attend our public sessions and, of course, to vote on May 3.

Sincerely,

  
Steven Wilson  
Board of Education Chair

  
Ian Neviasser  
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](mailto:neviaseri@region18.org) [www.region18.org](http://www.region18.org)**

# LYME-OLD LYME SCHOOLS

*Regional School District #18*

*A Private School Experience*



*in a Public School Setting*

## **Presentations**

<b>April 4</b>	<b>6:30 p.m.</b>	<b>Center School</b>	<b>Budget Hearing*</b>
<b>May 2</b>	<b>6:30 p.m.</b>	<b>Center School</b>	<b>Budget Meeting*</b>
<b>May 3</b>	<b>Anticipated Budget Referendum Date</b>		

## ***\*LIVE STREAM OF MEETINGS:***

[https://www.youtube.com/channel/UCF2\\_W7yYtFwx067Ici9776Q/live](https://www.youtube.com/channel/UCF2_W7yYtFwx067Ici9776Q/live)

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

***Copies of 2022-2023 Budget can be accessed on the District Website: [www.region18.org](http://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](mailto:neviaseri@region18.org) [www.region18.org](http://www.region18.org)**

## Key Events in the 2022-2023 Budget Development Process

November 2021	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 2021	Administrators and Directors work with staff to prepare school and program budgets and review/revise them with the Superintendent.
January 2022	Finance Committee and Board meet in a series of workshops to review and discuss budgets by site and program.
January – February 2022	Board discusses budget at regular Board meetings.
February 2, 2022	Community is invited to provide input on proposed budget. Board adopts budget with 0.13% <i>decrease</i> .

### Board of Education Members

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

### Administrative Team

Ian Neviaser, 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 \$460,134 for 21-22. Expectations for 22-23 have not been released as of this printing.
MBR – Minimum Budget Requirement	The MBR is the minimum budget that a district must approve in order to receive its full entitlement of ECS funding. Currently, the state has defined the MBR to be the previous year's budget amount (without debt service). Recent changes in the statute allow for several MBR exceptions. These include declining enrollment, needs for academic improvement, school closings, and, district's performance index ranking.	The MBR for Region 18 as of August 2021 is \$31,828,285 (exclusive of debt service.) This is \$38,516 less than the 2022-23 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 \$14,729 in Danbury to a high of \$43,367 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 \$23,145 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..... \$34,830,464

	20-21 Actuals	21-22 Budget	22-23 Budget	\$ Increase or (Decrease)	% Inc or (Dec) by Line Item
Certified Salaries	14,971,255	14,655,695	15,173,165	517,470	3.53%
Non-certified Salaries	3,517,462	3,836,016	4,028,842	192,826	5.03%
Employee Benefits	4,544,621	4,489,107	3,894,186	(594,921)	(13.25)%
Instructional Programs	1,148,595	1,689,388	1,530,976	(158,412)	(9.38)%
Special Education	907,855	1,266,067	1,206,983	(59,084)	(4.67)%
Support Services	59,437	81,686	81,861	175	0.21%
Administrative Services	814,293	939,670	905,689	(33,981)	(3.62)%
Pupil Transportation	775,445	1,167,862	1,002,825	(165,037)	(14.13)%
Plant Op & Maintenance	3,803,165	3,702,794	4,042,274	339,480	9.17%
<b>OPERATING BUDGET</b>	<b>30,542,128</b>	<b>31,828,285</b>	<b>31,866,801</b>	<b>38,516</b>	<b>0.12%</b>
Debt Service	3,152,220	3,046,263	2,963,663	(82,600)	(2.71)%
<b>TOTAL BUDGET</b>	<b>\$33,694,348</b>	<b>\$34,874,548</b>	<b>\$34,830,464</b>	<b>(\$44,084)</b>	<b>(0.13)%</b>

<b>Student Count (In House)</b>	<b>1,264</b>	<b>1,267</b>	<i>Estimated enrollment based on October 1, 2021 in house student count.</i>
<b>Certified Staff</b>	<b>153.40</b>	<b>155.80</b>	
<b>Non-Certified Staff</b>	<b>137.98</b>	<b>137.73</b>	

NOTE: The percentage increase or (decrease) by line item is calculated by dividing the 2022-2023 \$ increase or (decrease) by the 2021-2022 line item budget amount. For example, the Certified Salaries increase of \$517,470 divided by the 2021-2022 Line Item Budget amount of \$14,655,695 equals .0353 or 3.53%.

## 2022 - 2023 Total Budget Summary

<b>Operating Budget</b>	<b>+</b>	<b>Debt Service</b>	<b>=</b>	<b>Total Budget</b>
-------------------------	----------	---------------------	----------	---------------------

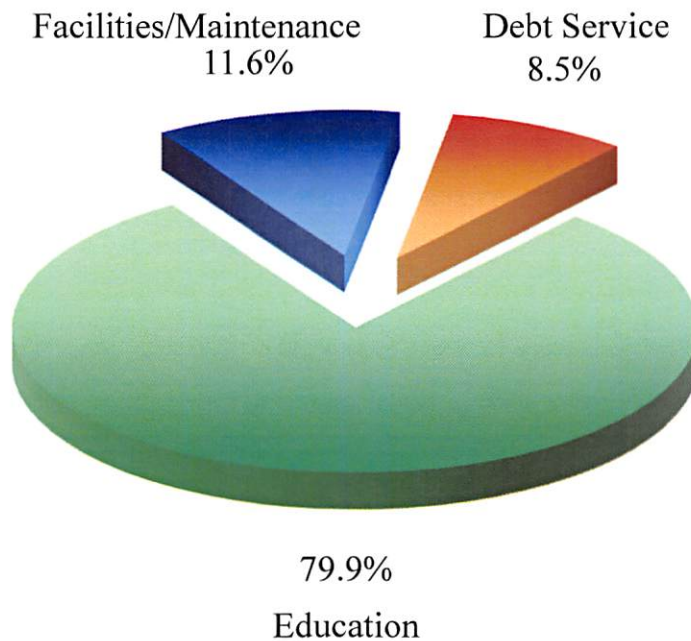
2021 - 2022 Budget =	\$34,874,548
----------------------	--------------

2022 - 2023 Budget =	\$34,830,464
----------------------	--------------

Dollar Increase =	-\$44,084
-------------------	-----------

% Increase =	-0.13%
--------------	--------

Education	\$27,842,527	79.9%	of total budget
Facilities/Maintenance	\$4,024,274	11.6%	of total budget
Debt Service	\$2,963,663	8.5%	of total budget

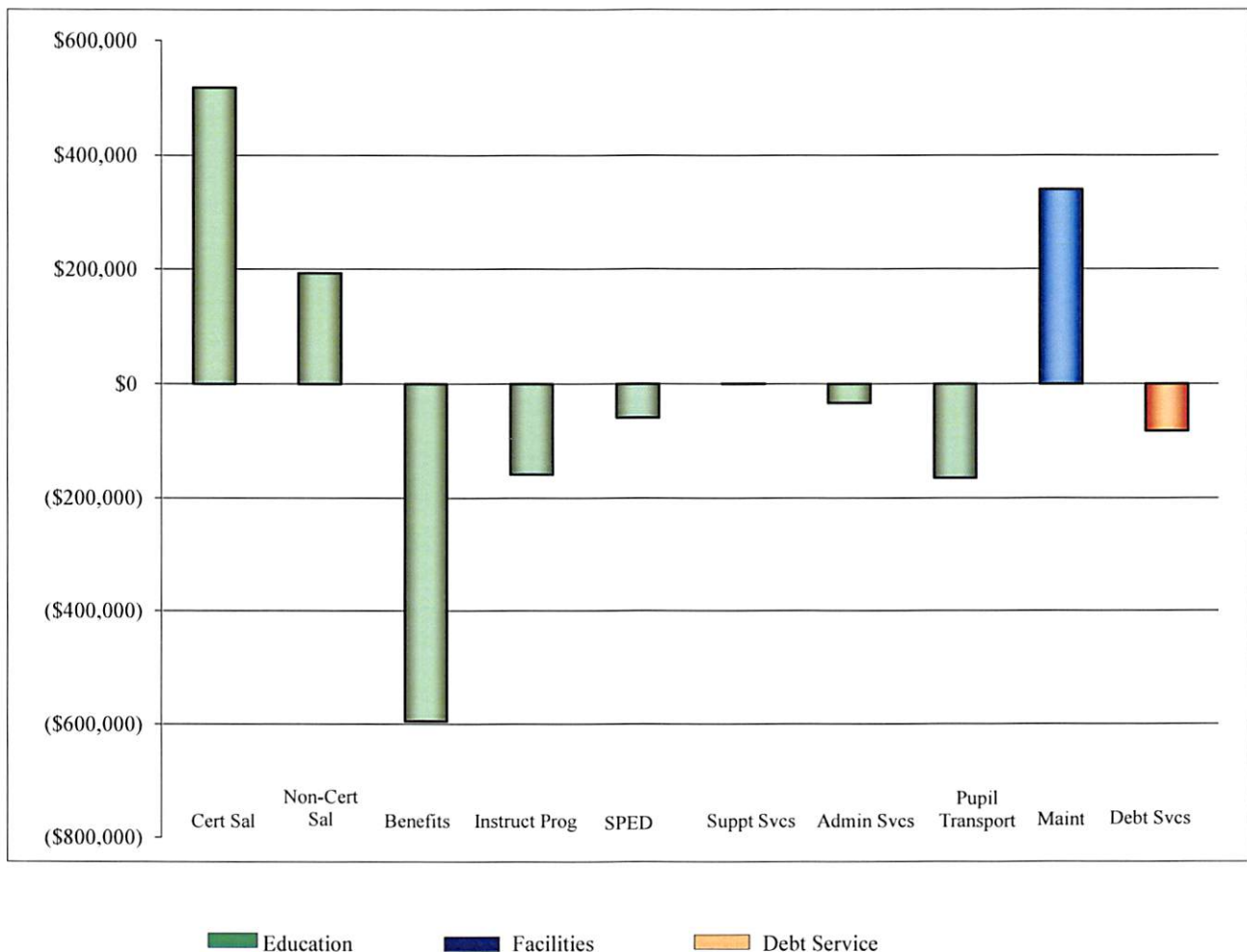


<b>Education</b>	Instructional and administrative salaries, benefits, supplies, equipment, out of district tuition, books.
<b>Facilities/Maintenance</b>	Salaries, supplies, service contracts and equipment to maintain school buildings and grounds; includes capital projects and contingency maintenance.
<b>Debt Service</b>	Principal and interest payments for bonded projects.



## Budget Increase by Line Item

Certified Salaries	\$517,470	3.53%
Non-Certified Salaries	\$192,826	5.03%
Employee Benefits	(\$594,921)	(13.25)%
Instructional Programs	(\$158,412)	(9.38)%
Special Education	(\$59,084)	(4.67)%
Support Services	\$175	0.21%
Administrative Services	(\$33,981)	(3.62)%
Pupil Transportation	(\$165,037)	(14.13)%
Plant Op & Maintenance	\$339,480	9.17%
Debt Service	(\$82,600)	(2.71)%
	<b>(\$44,084)</b>	<b>(0.13)%</b>



# Budget Increase by Line Item and Category

FY 2022 - 2023 (in Thousands)

Page 1 of 2

<b>Certified Salaries</b>	<b><u>\$517,470.0</u></b>
Contractual Increases, incl. Degree Changes	\$403,361.0
Personnel Changes, Reductions	\$114,109.0
<b>Non-certified Salaries**</b>	<b><u>\$109,819.0</u></b>
Contractual Increases	\$222,391.0
Personnel Changes	(\$112,572.0)
<i>** includes facilities salaries</i>	
<b>Employee Benefits</b>	<b><u>(\$594,921.0)</u></b>
Health/Life/Disability	(\$618,050.0)
Other Insurance, FICA, Pension, Tuition	\$23,129.0
<b>Instructional Programs</b>	<b><u>(\$158,412.0)</u></b>
Furniture	(\$6,950.0)
Athletics/Student Activities/Field Trips	\$4,491.0
Instructional Tech Equip/Supplies/Software	(\$137,563.0)
Net all Supplies, Equip., Purchased Svcs.	(\$18,390.0)
<b>Special Education</b>	<b><u>(\$59,084.0)</u></b>
SpEd Therapy & Evaluation	<u>(\$84,030.0)</u>
Tuition	<u>\$6,890.0</u>
Net Other: Purchased Svcs/Transport/Supplies	<u>\$18,056.0</u>
<b>Support Services</b>	<b><u>\$175.0</u></b>

# Budget Increase by Line Item and Category

FY 2022 - 2023 (in Thousands)

Page 2 of 2

## Administrative Services (\$33,981.0)

BoE LAP/Cyber Insurance	\$18,150.0
Admin Tech	(\$57,117.0)
Misc. Central and School Office	\$4,986.0

## Pupil Transportation (\$165,037.0)

Vo-Ag Transport	(\$6,020.0)
Regular Education/fuel	<u>(\$159,017.0)</u>

## Plant Op & Maintenance\*\* \$422,487.0

Capital Projects	\$179,000.0
Facilities Operations	\$243,487.0

*\*\*excludes facilities salaries*

## Debt Service (\$82,600.0)

Bond Redemption	<u>10,000.0</u>
Interest on Bonds	(\$92,600.0)

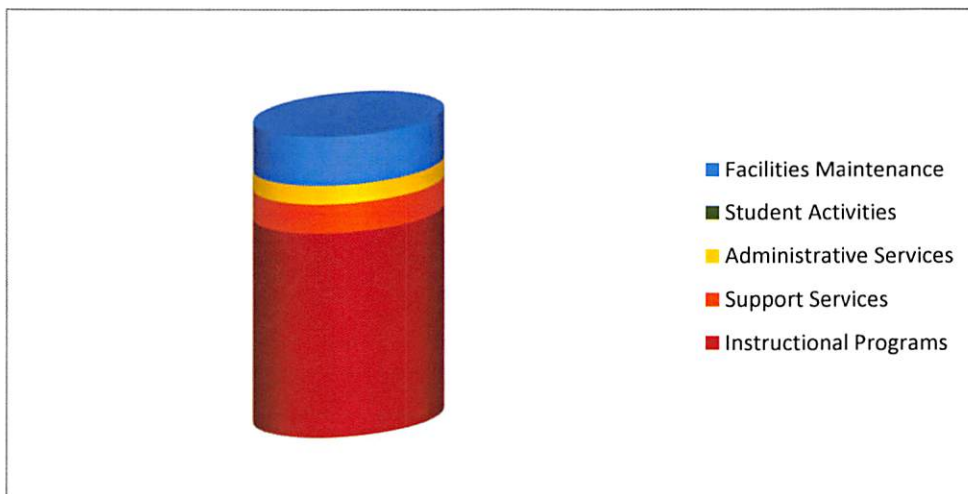
---

---

(\$44,084.0)

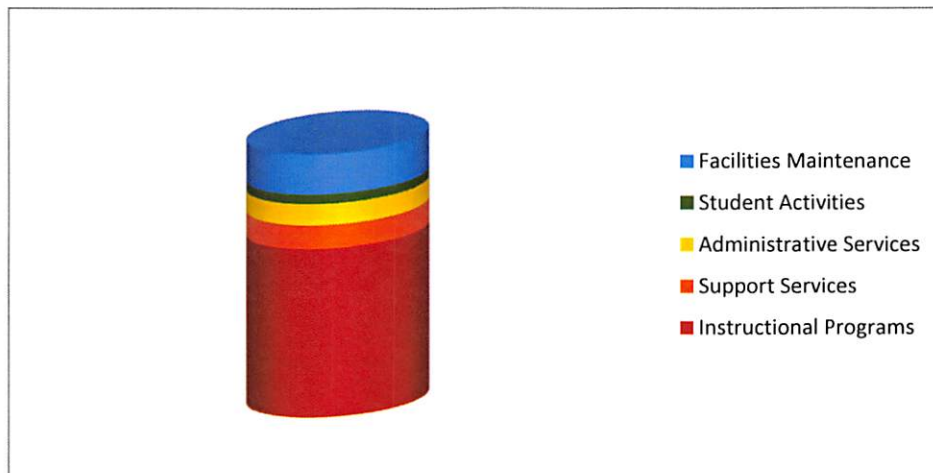
## Elementary Budget by Program/Object

<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		\$50,700	\$24,600	\$155,300
Art	117,187		5,360		122,547
Language Arts	636,360		33,480	110	669,950
Foreign Language	99,624	1,250	2,280	129	103,283
Health Instruction			3,750		3,750
Mathematics	735,983		15,480	90	751,553
Music	145,937	1,500	2,150	200	149,787
Science	636,347	8,585	5,250		650,182
Social Studies	636,339		4,410		640,749
Reading	211,092				211,092
Physical Education	226,989	4,800	5,205		236,994
Homebound Instruction					
Talented and Gifted	99,624		4,900	136	104,660
Tutorial	180,228	34,000	2,250		216,478
Preschool	870,146		8,400		878,546
Special Education	1,180,258		5,500		1,185,758
Guidance			2,828		2,828
Health Services	191,411	912	4,269		196,592
Psychological Services	242,001		2,100		244,101
Speech Services	268,451		1,750	225	270,426
Library/Media	192,660	15,349	17,730	308	226,047
Instructional Technology	169,481	68,000	95,448	62,940	395,869
Administrative Services	524,232	32,240	11,050	11,814	579,336
Facilities	648,079	474,500	420,553	22,974	1,566,106
Student Activities	<u>6,904</u>			<u>16,670</u>	<u>23,574</u>
	<u>\$8,099,333</u>	<u>\$641,136</u>	<u>\$704,843</u>	<u>\$140,196</u>	<u>\$9,585,508</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	\$15,200	\$76,600
Art	79,699		2,155	100	\$81,954
Language Arts	299,950		5,520		\$305,470
Foreign Language	278,943	2,740	1,700	152	\$283,535
Health Instruction	106,726		1,103	0	\$107,829
Family/Consumer Science	101,524	585	3,800	1,350	\$107,259
Technical Education	96,096		10,418	200	\$106,714
Mathematics	351,824		1,260		\$353,084
Music	136,992	4,615	4,021	3,430	\$149,058
Science	256,529	750	4,700	160	\$262,139
Social Studies	291,302		880		\$292,182
Career Education			3,239		\$3,239
Reading	23,186				\$23,186
Physical Education	170,608		2,022		\$172,630
Homebound Instruction	5,000				\$5,000
Talented and Gifted	99,624	1,090	1,545	135	\$102,394
Tutorial	73,317		380		\$73,697
Special Education	605,585	3,000	3,500		\$612,085
Guidance	126,210	2,200	4,000		\$132,410
Health Services	64,910	250	1,700		\$66,860
Psychological Services	99,624		850		\$100,474
Speech Services	75,246		300		\$75,546
Library/Media	93,682		9,100	150	\$102,932
Instructional Technology	151,230	28,500	72,691	14,600	\$267,021
Administrative Services	392,276	13,694	3,650	12,490	\$422,110
Facilities	291,561	241,500	253,800	24,658	\$811,519
Student Activities	<u>127,413</u>	<u>12,600</u>	<u>13,405</u>	<u>31,195</u>	<u>\$184,613</u>
	<u>\$4,446,557</u>	<u>\$311,524</u>	<u>\$419,639</u>	<u>\$103,820</u>	<u>\$5,281,540</u>





## High School Budget by Program/Object

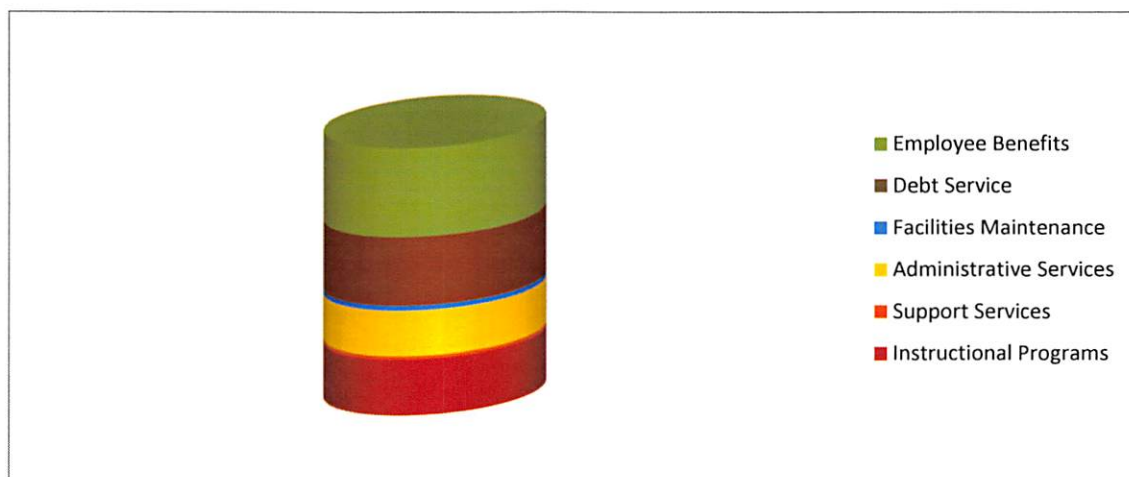
<u>Function</u>	<u>Salaries</u>	<u>Purchased Services</u>	<u>Books and Supplies</u>	<u>Equipment/ Transport/ Dues</u>	<u>Total</u>
General Instruction	\$83,500		\$18,000	\$19,995	\$121,495
Art	203,247	1,800	12,300	300	217,647
Business Education	103,624	0	9,340	360	113,324
Language Arts	482,850	600	4,800	150	488,400
Foreign Language	460,387	4,180	8,014	1,120	473,701
Health Instruction	47,496	1,800	200		49,496
Technical Education	202,048	250	22,287	575	225,160
Mathematics	480,253		4,900	750	485,903
Music	217,253	8,000	9,220	6,595	241,068
Science	530,026	1,949	10,100	480	542,555
Social Studies	471,851	3,600	3,960	590	480,001
Career Education			800	215	1,015
Reading					
Physical Education	110,825	3,000	4,000	130	117,955
Homebound Instruction	14,000	2,000			16,000
Tutorial	101,066	7,600			108,666
Special Education	762,400	77,903	4,950		845,253
Guidance	370,752	3,200	7,175	675	381,802
Health Services	65,967	430	1,900	145	68,442
Psychological Services	102,427		850	225	103,502
Speech	28,404		200		28,604
Library/Media	128,768	400	8,715	425	138,308
Instructional Technology	186,668	31,500	70,439	57,850	346,457
Administrative Services	518,911	18,738	24,705	27,145	589,499
Facilities	360,094	656,900	411,400	7,658	1,436,052
Graduation		3,450	7,500		10,950
Student Activities	<u>391,492</u>	<u>271,383</u>	<u>61,780</u>	<u>40,950</u>	<u>765,605</u>
	<u>\$6,424,309</u>	<u>\$1,098,683</u>	<u>\$707,535</u>	<u>\$166,333</u>	<u>\$8,396,860</u>



- Facilities Maintenance
- Student Activities
- Administrative Services
- Support Services
- Instructional Programs

## District-Wide Services

<u>Function</u>	<u>Salaries</u>	<u>Benefits/ Purchased Services</u>	<u>Debt Service</u>	<u>Books and Supplies</u>	<u>Equipment/ Transport/ Dues</u>	<u>Total</u>
Health/Life/Disability Insurance		\$2,514,690				\$2,514,690
FICA		673,658				673,658
Retirement		499,838				499,838
Unemployment Compensation		21,000				21,000
Worker's Compensation		155,000				155,000
Professional Development	197,653	48,150		5,750		251,553
Instruction		633,567				633,567
Student Transportation					1,377,478	1,377,478
Curriculum Development	70,000	7,400		17,000	5,200	99,600
Homebound	6,000					6,000
Occupational Therapy	73,781			3,000		76,781
Physical Therapy	87,399			3,000		90,399
Special Education	247,593	131,060		6,250	3,250	388,153
Board of Education	32,512	381,152		20,950	21,890	456,504
Central Administrative Services	333,738	1,425		12,146	6,516	353,825
Fiscal Services	308,471	41,250		3,900	2,560	356,181
Administrative Technology	174,395	228,424		4,000	15,000	421,819
Facilities/Food Service	149,147	24,000		5,900	47,800	226,847
Debt Service		500	2,963,163			2,963,663
	<u>\$1,680,689</u>	<u>\$5,361,114</u>	<u>\$2,963,163</u>	<u>\$81,896</u>	<u>\$1,479,694</u>	<u>\$11,566,556</u>



## Elementary Budget by Program Area

<u>Function</u>	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>	<u>2022-2023 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$116,500	\$155,400	\$155,300	(\$100)	(0.06)%
Art	96,832	117,385	122,547	5,162	4.40 %
Language Arts*	1,161,031	1,259,004	669,950	-589,054	(46.79)%
Foreign Language	101,973	103,804	103,283	-521	(0.50)%
Health Instruction	4,175	3,625	3,750	125	3.45 %
Mathematics	676,792	727,408	751,553	24,145	3.32 %
Music	191,077	148,204	149,787	1,583	1.07 %
Science*	285,668	307,923	650,182	342,259	111.15 %
Social Studies*	300,040	325,250	640,749	315,499	97.00 %
Reading	199,990	205,611	211,092	5,481	2.67 %
Physical Education	198,332	223,420	236,994	13,574	6.08 %
Homebound Instruction					0.00 %
Talented and Gifted	100,428	102,907	104,660	1,753	1.70 %
Tutorial	207,533	212,608	216,478	3,870	1.82 %
Preschool	684,335	794,756	878,546	83,790	10.54 %
Special Education	1,066,855	1,086,383	1,185,758	99,375	9.15 %
Instructional Technology	<u>385,673</u>	<u>431,391</u>	<u>395,869</u>	-35,522	(8.23)%
<b>Instructional Programs</b>	<b><u>\$5,777,234</u></b>	<b><u>\$6,205,079</u></b>	<b><u>\$6,476,498</u></b>	<b><u>\$271,419</u></b>	<b>4.37 %</b>
Guidance	\$1,600	\$3,610	\$2,828	(\$782)	(21.66)%
Health Services	134,604	193,991	196,592	2,601	1.34 %
Psychological Services	221,209	229,003	244,101	15,098	6.59 %
Speech	270,172	245,007	270,426	25,419	10.37 %
Library/Media	<u>184,571</u>	<u>203,553</u>	<u>226,047</u>	22,494	11.05 %
<b>Support Services</b>	<b><u>\$812,156</u></b>	<b><u>\$875,164</u></b>	<b><u>\$939,994</u></b>	<b><u>\$64,830</u></b>	<b>7.41 %</b>
<b>Administrative Services</b>	<b><u>\$559,297</u></b>	<b><u>\$568,764</u></b>	<b><u>\$579,336</u></b>	<b><u>\$10,572</u></b>	<b>1.86 %</b>
<b>Facilities</b>	<b><u>\$1,912,574</u></b>	<b><u>\$1,686,253</u></b>	<b><u>\$1,566,106</u></b>	<b><u>(\$120,147)</u></b>	<b>(7.13)%</b>
Student Activities	<u>\$24,965</u>	<u>\$26,130</u>	<u>\$23,574</u>	(\$2,556)	(9.78)%
<b>Student Activities</b>	<b><u>\$24,965</u></b>	<b><u>\$26,130</u></b>	<b><u>\$23,574</u></b>	<b><u>(\$2,556)</u></b>	<b>(9.78)%</b>
	<b><u>\$9,086,226</u></b>	<b><u>\$9,361,390</u></b>	<b><u>\$9,585,508</u></b>	<b><u>\$224,118</u></b>	<b>2.39 %</b>
Student Count	521	584	581		(0.51)%

(estimated)

\*The differential between ELA, Science and Social Studies is due to even allocation of budget dollars across all four subject areas and was previously weighted heavier to ELA.

## Middle School Budget by Program Area

<u>Function</u>	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>	<u>2022-2023 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$70,770	\$75,750	\$76,600	\$850	1.12 %
Art	88,364	80,054	81,954	1,900	2.37 %
Language Arts	288,079	290,966	305,470	14,504	4.98 %
Foreign Language	261,631	277,459	283,535	6,076	2.19 %
Health Instruction	103,497	105,646	107,829	2,183	2.07 %
Family and Consumer Sciences	103,440	106,619	107,259	640	0.60 %
Technical Education	101,098	105,858	106,714	856	0.81 %
Mathematics	285,184	287,867	353,084	65,217	22.66 %
Music	177,879	177,205	149,058	(28,147)	(15.88)%
Science	263,918	248,695	262,139	13,444	5.41 %
Social Studies	277,380	281,249	292,182	10,933	3.89 %
Career Education	2,454	2,350	3,239	889	37.83 %
Reading	22,067	22,724	23,186	462	2.03 %
Physical Education	147,510	169,118	172,630	3,512	2.08 %
Homebound Instruction	5,000	5,000	5,000	0	0.00 %
Talented and Gifted	98,692	100,571	102,394	1,823	1.81 %
Tutorial	70,455	72,675	73,697	1,022	1.41 %
Special Education	631,579	669,330	612,085	(57,245)	(8.55)%
Instructional Technology	<u>192,182</u>	<u>276,653</u>	<u>267,021</u>	<u>(9,632)</u>	<u>(3.48)%</u>
<b>Instructional Programs</b>	<b><u>\$3,191,179</u></b>	<b><u>\$3,355,789</u></b>	<b><u>\$3,385,076</u></b>	<b><u>\$29,287</u></b>	<b>0.87 %</b>
Guidance	\$125,943	\$128,369	\$132,410	\$4,041	3.15 %
Health Services	64,243	64,243	66,860	2,617	4.07 %
Psychological Services	68,914	68,914	100,474	31,560	45.80 %
Speech	72,712	72,712	75,546	2,834	3.90 %
Library/Media	<u>125,616</u>	<u>125,616</u>	<u>102,932</u>	<u>(22,684)</u>	<u>(18.06)%</u>
<b>Support Services</b>	<b><u>\$457,428</u></b>	<b><u>\$459,854</u></b>	<b><u>\$478,222</u></b>	<b><u>\$18,368</u></b>	<b>3.99 %</b>
<b>Administrative Services</b>	<b><u>\$405,552</u></b>	<b><u>\$412,126</u></b>	<b><u>\$422,110</u></b>	<b><u>\$9,984</u></b>	<b>2.42 %</b>
<b>Facilities</b>	<b><u>\$771,160</u></b>	<b><u>\$749,229</u></b>	<b><u>\$811,519</u></b>	<b><u>\$62,290</u></b>	<b>8.31 %</b>
Student Activities	<u>176,809</u>	<u>180,149</u>	<u>184,613</u>	<u>4,464</u>	2.48 %
<b>Student Activities</b>	<b><u>\$176,809</u></b>	<b><u>\$180,149</u></b>	<b><u>\$184,613</u></b>	<b><u>\$4,464</u></b>	<b>2.48 %</b>
	<b><u>\$5,002,128</u></b>	<b><u>\$5,157,147</u></b>	<b><u>\$5,281,540</u></b>	<b><u>\$124,393</u></b>	<b>2.41 %</b>
Student Count	271	256	263 (estimated)		2.73 %

## High School Budget by Program Area

<u>Function</u>	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>	<u>2022-2023 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$114,245	\$119,795	\$121,495	\$1,700	1.42 %
Art	208,887	212,358	217,647	5,289	2.49 %
Business Education	106,283	113,691	113,324	(367)	(0.32)%
Language Arts	495,363	445,528	488,400	42,872	9.62 %
Foreign Language	486,683	462,464	473,701	11,237	2.43 %
Health Instruction	45,177	48,297	49,496	1,199	2.48 %
Technical Education	214,007	220,212	225,160	4,948	2.25 %
Mathematics	463,035	457,177	485,903	28,726	6.28 %
Music	233,406	238,866	241,068	2,202	0.92 %
Science	505,204	532,315	542,555	10,240	1.92 %
Social Studies	449,774	468,863	480,001	11,138	2.38 %
Career Education	985	1,015	1,015	0	0.00 %
Reading					0.00 %
Physical Education	129,453	119,174	117,955	(1,219)	(1.02)%
Homebound Instruction	16,000	16,000	16,000	0	0.00 %
Tutorial	88,538	92,728	108,666	15,938	17.19 %
Special Education	712,941	795,359	845,253	49,894	6.27 %
Instructional Technology	<u>360,632</u>	<u>428,333</u>	<u>346,457</u>	<u>(\$81,876)</u>	(19.12)%
<b>Instructional Programs</b>	<b><u>\$4,630,613</u></b>	<b><u>\$4,772,175</u></b>	<b><u>\$4,874,096</u></b>	<b><u>\$101,921</u></b>	2.14 %
Guidance	\$362,478	\$367,806	\$381,802	\$13,996	3.81 %
Health Services	65,324	67,715	68,442	727	1.07 %
Psychological Services	99,601	101,412	103,502	2,090	2.06 %
Speech	27,479	28,003	28,604	601	2.15 %
Library/Media	<u>139,765</u>	<u>126,872</u>	<u>138,308</u>	<u>11,436</u>	9.01 %
<b>Support Services</b>	<b><u>\$694,647</u></b>	<b><u>\$691,808</u></b>	<b><u>\$720,658</u></b>	<b><u>\$28,850</u></b>	4.17 %
<b>Administrative Services</b>	<b><u>\$576,437</u></b>	<b><u>\$582,520</u></b>	<b><u>\$589,499</u></b>	<b><u>\$6,979</u></b>	1.20 %
<b>Facilities</b>	<b><u>\$1,111,935</u></b>	<b><u>\$1,062,998</u></b>	<b><u>\$1,436,052</u></b>	<b><u>\$373,054</u></b>	35.09 %
Graduation	\$10,950	\$10,950	\$10,950	\$0	0.00 %
Student Activities	<u>722,641</u>	<u>746,308</u>	<u>765,605</u>	<u>\$19,297</u>	2.59 %
<b>Student Activities</b>	<b><u>\$733,591</u></b>	<b><u>\$757,258</u></b>	<b><u>\$776,555</u></b>	<b><u>\$19,297</u></b>	2.55 %
	<b><u>\$7,747,223</u></b>	<b><u>\$7,866,759</u></b>	<b><u>\$8,396,860</u></b>	<b><u>\$530,101</u></b>	6.74 %
Student Count	449	424	414 (estimated)		(2.36)%



## Totals by Program Area

<u>Function</u>	<u>2017-2018</u> <u>Actuals</u>	<u>2018-2019</u> <u>Actuals</u>	<u>2019-2020</u> <u>Actuals</u>	<u>2020-2021</u> <u>Actuals</u>	<u>2021-2022</u> <u>Budget</u>	<u>2022-2023</u> <u>Budget</u>
General Instruction	\$4,480,120	\$4,776,703	\$4,688,436	\$5,059,413	\$5,492,947	\$4,851,148
Art	421,914	382,954	376,783	392,032	409,797	422,148
Business Education	205,101	194,334	108,416	106,102	113,690	113,324
Language Arts	1,951,628	1,922,328	1,929,576	1,931,637	1,995,498	1,463,820
Foreign Language	711,918	753,421	766,071	776,907	843,727	860,519
Health Instruction	66,844	67,346	75,293	133,549	157,568	161,075
Family and Consumer Sciences	99,950	99,245	99,287	101,976	106,619	107,259
Technical Education	300,334	306,237	306,590	314,929	326,070	331,874
Mathematics	1,405,710	1,578,732	1,513,181	1,367,209	1,472,452	1,590,540
Music	552,833	562,318	569,455	596,504	564,275	539,913
Science	1,007,221	967,201	875,396	928,072	1,088,933	1,454,876
Social Studies	1,057,489	992,520	1,007,183	1,024,417	1,075,362	1,412,932
Career Education	3,736	3,956	1,951	2,076	3,365	4,254
Reading	310,218	356,438	298,737	267,376	228,335	234,278
Physical Education	577,852	584,057	538,717	493,294	511,712	527,579
Homebound Instruction	11,685	13,763	14,181	19,493	27,000	27,000
Talented and Gifted	187,475	164,576	192,728	196,209	203,478	207,054
Tutorial	286,774	262,779	268,073	305,882	378,011	398,841
Preschool	350,526	373,036	677,950	772,821	794,756	878,546
Special Education	3,203,469	3,306,668	2,944,393	2,916,993	2,551,072	2,643,096
SPED Therapy/Evaluation	134,591	251,352	195,734	118,548	122,690	38,660
Instructional Technology	<u>511,941</u>	<u>527,340</u>	<u>767,140</u>	<u>898,285</u>	<u>1,136,377</u>	<u>1,009,347</u>
Instructional Programs	<b><u>\$17,839,329</u></b>	<b><u>\$18,447,304</u></b>	<b><u>\$18,215,270</u></b>	<b><u>\$18,723,724</u></b>	<b><u>\$19,603,734</u></b>	<b><u>\$19,278,083</u></b>
Guidance	\$468,393	\$495,180	\$504,476	\$512,444	\$499,785	\$517,040
Health Services	263,460	268,094	263,937	296,293	328,368	331,894
Psychological Services	332,178	327,535	358,736	377,086	428,936	448,077
Speech	326,648	357,081	362,967	370,285	347,036	374,576
Occupational Therapy	61,893	64,227	65,325	58,856	71,999	76,781
Physical Therapy	79,796	81,915	83,372	89,564	89,525	90,399
Curriculum Development	94,946	135,618	81,756	105,936	116,650	99,600
Professional Development	184,840	209,066	209,256	212,233	256,901	251,553
Library/Media	<u>395,759</u>	<u>393,491</u>	<u>416,680</u>	<u>428,942</u>	456,978	467,287
Support Services	<b><u>\$2,207,913</u></b>	<b><u>\$2,332,207</u></b>	<b><u>\$2,346,503</u></b>	<b><u>\$2,451,638</u></b>	<b><u>\$2,596,178</u></b>	<b><u>\$2,657,207</u></b>
Board of Education	\$415,646	\$398,336	\$386,845	\$468,321	\$425,973	\$456,504
Superintendent	310,815	327,091	338,872	369,174	348,098	353,825
School/SPED Administration	1,578,027	1,706,319	1,668,931	1,751,665	1,863,141	1,979,098
Business Office	318,304	338,397	359,652	354,462	351,982	317,521
Administrative Technology	<u>440,837</u>	<u>310,173</u>	<u>402,210</u>	<u>334,863</u>	477,204	421,819
Administrative Services	<b><u>\$3,063,629</u></b>	<b><u>\$3,080,316</u></b>	<b><u>\$3,156,510</u></b>	<b><u>\$3,278,484</u></b>	<b><u>\$3,466,398</u></b>	<b><u>\$3,528,767</u></b>
Facilities	<b><u>3,653,232</u></b>	<b><u>5,682,974</u></b>	<b><u>4,497,472</u></b>	<b><u>4,476,695</u></b>	<b><u>3,690,544</u></b>	<b><u>4,009,024</u></b>
Graduation	\$9,960	\$9,304	\$8,756	\$10,244	\$10,950	\$10,950
Transportation	1,396,563	1,360,915	1,011,961	993,205	1,497,394	1,377,478
Student Activities	607,588	652,580	539,633	589,473	952,587	973,792
Food Services	34,522	30,199	22,139	23,961	10,500	31,500
Debt Service	<u>3,997,597</u>	<u>3,959,063</u>	<u>3,757,175</u>	<u>3,152,220</u>	<u>3,046,263</u>	<u>2,963,663</u>
Non-Instructional Services	<b><u>\$6,046,229</u></b>	<b><u>\$6,012,061</u></b>	<b><u>\$5,339,663</u></b>	<b><u>\$4,769,103</u></b>	<b><u>\$5,517,694</u></b>	<b><u>\$5,357,383</u></b>
	<b><u>\$32,810,333</u></b>	<b><u>\$35,554,863</u></b>	<b><u>\$33,555,418</u></b>	<b><u>\$33,699,643</u></b>	<b><u>\$34,874,548</u></b>	<b><u>\$34,830,464</u></b>
Student Count (In House)	1,271	1,213	1,222	1,241	1,264	1,258 (estimated)

<b>Instructional Programs</b>	<b>\$1,530,976</b>
-------------------------------	--------------------

	<u>Actuals</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
<b>Purchased Services</b>					
Adult Education Tuition	\$43,380	\$46,200	\$46,200	\$0	0.00 %
Instructional Programs	47,863	141,875	93,604	(48,271)	(34.02)%
Athletics	118,256	245,650	245,350	(300)	(0.12)%
Student Activities	8,906	13,400	14,900	1,500	11.19 %
Curriculum Development	4,882	13,700	7,400	(6,300)	(45.99)%
Professional Development	3,775	15,325	8,150	(7,175)	(46.82)%
Instructional Technology	167,007	128,000	128,000	0	0.00 %
Field Trips	1,371	68,577	68,203	(374)	(0.55)%
Tuition - Vo-Tech, Vo-Ag, Magnet	12,140	25,216	29,156	3,940	15.63 %
Staff Travel	<u>335</u>	<u>14,395</u>	<u>17,545</u>	<u>3,150</u>	<u>21.88 %</u>
<b>Sub-total Purchased Services</b>	<b>\$407,915</b>	<b>\$712,338</b>	<b>\$658,508</b>	<b>(\$53,830)</b>	<b>(7.56)%</b>
<b>Supplies</b>					
Instructional Programs	\$215,655	\$274,977	\$286,384	\$11,407	4.15 %
Athletics	50,811	57,255	58,205	950	1.66 %
Student Activities	4,322	13,300	15,030	1,730	13.01 %
Curriculum Development	10,548	15,200	12,000	(3,200)	(21.05)%
Professional Development	8,978	3,750	5,750	2,000	53.33 %
Career Incentive	363	5,000	5,000	0	0.00 %
Instructional Technology	208,438	232,820	238,578	5,758	2.47 %
Textbooks	<u>6,167</u>	<u>12,270</u>	<u>7,150</u>	<u>(5,120)</u>	<u>(41.73)%</u>
<b>Sub-total Supplies</b>	<b>\$505,280</b>	<b>\$614,572</b>	<b>\$628,097</b>	<b>\$13,525</b>	<b>2.20 %</b>
<b>Equipment</b>					
Instructional Programs	\$39,666	\$30,008	\$9,240	(\$20,768)	(69.21)%
Furniture	34,320	53,900	46,950	(6,950)	(12.89)%
Athletics	8,195	11,000	11,250	250	2.27 %
Curriculum Development	488	500	500	0	0.00 %
Instructional Technology	<u>129,731</u>	<u>220,571</u>	<u>135,390</u>	<u>(85,181)</u>	<u>(38.62)%</u>
<b>Sub-total Equipment</b>	<b>\$212,400</b>	<b>\$315,979</b>	<b>\$203,330</b>	<b>(\$112,649)</b>	<b>(35.65)%</b>
<b>Dues</b>					
Instructional Programs	\$5,946	\$7,139	\$7,946	\$807	11.30 %
Athletics	5,856	19,400	19,525	125	0.64 %
Student Activities	3,130	12,960	13,570	610	4.71 %
Curriculum Development	<u>8,068</u>	<u>7,000</u>	<u>0</u>	<u>(7,000)</u>	<u>(100.00)%</u>
<b>Sub-total Dues</b>	<b>\$23,000</b>	<b>\$46,499</b>	<b>\$41,041</b>	<b>(\$5,458)</b>	<b>(11.74)%</b>
<b>Totals</b>	<b>\$1,148,594</b>	<b>\$1,689,388</b>	<b>\$1,530,976</b>	<b>(\$158,412)</b>	<b>(9.38)%</b>

<b>Facilities</b>	<b>\$2,593,393</b>
-------------------	--------------------

	<u>Actual</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
<b>Purchased Services</b>					
Maintenance	\$913,585	\$728,900	\$972,900	\$244,000	33.48 %
Food Service	18,085	0	0	0	0.00 %
Grounds	196,086	200,700	201,700	1,000	0.50 %
Contingency	194,859	200,000	160,000	(40,000)	(20.00)%
Water Mile Creek	5,114	5,700	5,700	0	0.00 %
Telephone	64,012	56,600	56,600	0	0.00 %
Staff Travel	<u>9,755</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>	<u>0.00 %</u>
<b><i>Sub-total Purchased Services</i></b>	<b><i>\$1,401,496</i></b>	<b><i>\$1,209,900</i></b>	<b><i>\$1,414,900</i></b>	<b><i>\$205,000</i></b>	<b><i>16.94 %</i></b>
<b>Supplies</b>					
Custodial	\$69,274	\$83,100	\$87,100	\$4,000	4.81 %
Food Service	2,270	2,000	2,000	0	0.00 %
Building Maintenance	106,758	134,250	138,400	4,150	3.09 %
Grounds	114,721	87,700	88,200	500	0.57 %
Gas	11,140	11,500	14,000	2,500	21.74 %
Electric	383,140	355,166	360,603	5,437	1.53 %
Heating Oil	<u>249,802</u>	<u>250,200</u>	<u>403,100</u>	<u>152,900</u>	<u>61.11 %</u>
<b><i>Sub-total Supplies</i></b>	<b><i>\$937,105</i></b>	<b><i>\$923,916</i></b>	<b><i>\$1,093,403</i></b>	<b><i>\$169,487</i></b>	<b><i>18.34 %</i></b>
<b>Equipment</b>					
Maintenance	\$33,743	\$28,290	\$55,290	\$27,000	95.44 %
Food Service	<u>\$3,606</u>	<u>\$8,500</u>	<u>\$29,500</u>	<u>21,000</u>	<u>247.06 %</u>
<b><i>Sub-total Equipment</i></b>	<b><i>\$37,349</i></b>	<b><i>\$36,790</i></b>	<b><i>\$84,790</i></b>	<b><i>\$48,000</i></b>	<b><i>130.47 %</i></b>
<b>Dues</b>					
Facilities	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>	<u>0.00 %</u>
<b><i>Sub-total Dues</i></b>	<b><i>\$300</i></b>	<b><i>\$300</i></b>	<b><i>\$300</i></b>	<b><i>\$0</i></b>	<b><i>0.00 %</i></b>
<b>Totals</b>	<b>\$2,376,250</b>	<b>\$2,170,906</b>	<b>\$2,593,393</b>	<b>\$422,487</b>	<b>19.46 %</b>

<b>Special Education</b>	<b>\$1,206,983</b>
--------------------------	--------------------

	<u>Actual</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
<b>Purchased Services</b>					
Homebound Instruction					0.00 %
Talented and Gifted	240	1,270	1,090	(180)	(14.17)%
SPED	112,391	81,960	80,903	(1,057)	(1.29)%
Therapy/Evaluation	118,548	122,690	38,660	(84,030)	(68.49)%
Medical Advisor	13,470	13,400	15,000	1,600	11.94 %
Psychological Services					0.00 %
Professional Development	7,494	10,000	10,000	0	0.00 %
SPED Office	8,146	34,582	77,400	42,818	123.82 %
Postage	250	250	250	0	0.00 %
Transportation	148,977	329,532	374,653	45,121	13.69 %
Tuition SPED Public CT	178,840	355,368	290,211	(65,157)	(18.34)%
Tuition SPED Private CT	183,219	171,110	70,000	(101,110)	(59.09)%
Tuition SPED Private Not CT	90,000	90,000	198,000	108,000	100.00 %
Staff Travel	<u>774</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Purchased Services</b>	<b>\$862,349</b>	<b>\$1,212,662</b>	<b>\$1,158,667</b>	<b>(\$53,995)</b>	<b>(4.45)%</b>
<b>Supplies</b>					
Talented and Gifted	\$3,985	\$6,595	\$6,445	(\$150)	(2.27)%
Preschool	13,010	13,672	8,400	(5,272)	(38.56)%
SPED	11,029	13,767	13,950	183	1.33 %
Medical Advisor					0.00 %
Psychological Services	4,766	3,800	3,800	0	0.00 %
Speech	2,471	2,100	2,250	150	7.14 %
Occupational Therapy	3,062	3,000	3,000	0	0.00 %
Physical Therapy	1,635	3,000	3,000	0	0.00 %
SPED Office	<u>4,364</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Supplies</b>	<b>\$44,322</b>	<b>\$51,934</b>	<b>\$46,845</b>	<b>(\$5,089)</b>	<b>(9.80)%</b>
<b>Equipment</b>					
Talented and Gifted					0.00 %
Physical Therapy					0.00 %
SPED Office	<u>488</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Equipment</b>	<b>\$488</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00 %</b>
<b>Dues</b>					
Talented and Gifted		\$271	\$271	\$0	0.00 %
Psychological Services	220	225	225	0	0.00 %
Speech	225	225	225	0	0.00 %
Occupational Therapy				0	0.00%
Physical Therapy				0	0.00%
SPED Office	<u>250</u>	<u>250</u>	<u>250</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Dues</b>	<b>\$695</b>	<b>\$971</b>	<b>\$971</b>	<b>\$0</b>	<b>0.00 %</b>
<b>Totals</b>	<b>\$907,855</b>	<b>\$1,266,067</b>	<b>\$1,206,983</b>	<b>(\$59,084)</b>	<b>(4.67)%</b>

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

**Administrative Services****\$905,689**

	<u>Actual 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
<b>Purchased Services</b>					
Superintendent's Office	\$550	\$1,555	\$1,425	(\$130)	(8.36)%
Business Office	45,575	41,250	41,250	0	0.00 %
Board of Education Attorney	75,705	70,000	65,000	(5,000)	(7.14)%
Property/Liability Insurance	135,699	124,175	142,325	18,150	0.00 %
Board of Education	183,636	157,063	163,827	6,764	4.31 %
Advertising	6,883	10,000	10,000	0	0.00 %
School Based Administration	59,123	67,421	61,522	(5,899)	(8.75)%
Administrative Technology	151,956	285,541	228,424	(57,117)	(20.00)%
High School Graduation	7,150	7,550	7,550	0	0.00 %
Postage	7,597	17,065	24,000	6,935	40.64 %
Printing	7,143	14,350	6,050	(8,300)	(57.84)%
Staff Travel	<u>1,285</u>	<u>5,750</u>	<u>5,750</u>	<u>0</u>	<u>0.00 %</u>
<b><i>Sub-total Purchased Services</i></b>	<b><i>\$682,301</i></b>	<b><i>\$801,720</i></b>	<b><i>\$757,123</i></b>	<b><i>(\$44,597)</i></b>	<b><i>(5.56)%</i></b>
<b>Supplies</b>					
Board of Education	\$17,450	\$6,600	\$16,600	\$10,000	151.52 %
Superintendent's Office	4,379	5,336	4,436	(900)	(16.87)%
Business Office	4,779	4,900	3,900	(1,000)	(20.41)%
School Based Administration	22,309	23,260	23,005	(255)	(1.10)%
High School Graduation	3,094	3,400	3,400	0	0.00 %
Professional Books	183	1,460	1,560	100	6.85 %
Administrative Technology	<u>10,308</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0.00 %</u>
<b><i>Sub-total Supplies</i></b>	<b><i>\$62,503</i></b>	<b><i>\$48,956</i></b>	<b><i>\$56,901</i></b>	<b><i>\$7,945</i></b>	<b><i>16.23 %</i></b>
<b>Equipment</b>					
Board of Education	\$1,448	\$1,460	\$1,460	\$0	0.00 %
Superintendent's Office	488	500	500	0	0.00 %
Business Office	810	810	810	0	0.00 %
School Based Administration	29,578	29,584	29,584	0	0.00 %
Administrative Technology		<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0.00 %</u>
<b><i>Sub-total Equipment</i></b>	<b><i>\$32,324</i></b>	<b><i>\$47,354</i></b>	<b><i>\$47,354</i></b>	<b><i>\$0</i></b>	<b><i>0.00 %</i></b>
<b>Dues</b>					
Board of Education	\$16,979	\$19,400	\$20,430	\$1,030	5.31 %
Superintendent's Office	4,815	6,000	6,016	16	0.27 %
Business Office	1,580	2,000	1,750	(250)	(12.50)%
School Based Administration	12,492	<u>14,240</u>	<u>16,115</u>	<u>1,875</u>	<u>13.17 %</u>
Technology	<u>1,298</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00 %</u>
<b><i>Sub-total Dues</i></b>	<b><i>\$37,164</i></b>	<b><i>\$41,640</i></b>	<b><i>\$44,311</i></b>	<b><i>\$2,671</i></b>	<b><i>6.41 %</i></b>
<b>Totals</b>	<b>\$814,293</b>	<b>\$939,670</b>	<b>\$905,689</b>	<b>(\$33,981)</b>	<b>(3.62)%</b>



**Employee Benefits****\$3,894,186**

	<u>Actual</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Health Insurance	\$3,244,780	\$2,966,940	\$2,348,890	(\$618,050)	(20.83)%
Medical Insurance Waiver	121,913	125,000	125,000	0	0.00 %
Life Insurance	34,500	36,500	36,500	0	0.00 %
Long Term Disability Insurance	3,685	4,300	4,300	0	0.00 %
FICA	613,810	651,629	673,658	22,029	3.38 %
Certified Retirement	0	58,184	58,794	610	1.05 %
Non-Certified Retirement	333,644	431,554	441,044	9,490	2.20 %
Unemployment Compensation	19,593	25,000	21,000	(4,000)	(16.00)%
Worker's Compensation Insurance	149,978	155,000	155,000	0	0.00 %
Tuition Reimbursement	<u>22,718</u>	<u>35,000</u>	<u>30,000</u>	<u>(5,000)</u>	<u>(14.29)%</u>
<b>Totals</b>	<b>\$4,544,621</b>	<b>\$4,489,107</b>	<b>\$3,894,186</b>	<b>(\$594,921)</b>	<b>(13.25)%</b>

**Support Services****\$81,861**

	<u>Actual</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
<b>Purchased Services</b>					
Library/Media	\$6,522	\$12,807	\$15,749	\$2,942	22.97 %
Guidance	2,810	5,515	5,400	(115)	(2.09)%
Health Services	270	1,365	1,592	227	16.63 %
Postage	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Purchased Services</b>	<b>\$9,602</b>	<b>\$19,687</b>	<b>\$22,741</b>	<b>\$3,054</b>	<b>15.51 %</b>
<b>Supplies</b>					
Library/Media	\$10,664	\$9,486	\$8,245	(\$1,241)	(13.08)%
Guidance	9,277	14,585	13,703	(882)	(6.05)%
Health Services	5,129	10,200	7,869	(2,331)	(22.85)%
Library/Media Books	23,740	25,700	27,300	1,600	6.23 %
Guidance Books	<u>0</u>	<u>300</u>	<u>300</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Supplies</b>	<b>\$48,809</b>	<b>\$60,271</b>	<b>\$57,417</b>	<b>(\$2,854)</b>	<b>(4.74)%</b>
<b>Equipment</b>					
Library				\$0	0.00 %
Guidance				0	0.00 %
Health Services				<u>0</u>	<u>0.00 %</u>
<b>Sub-total Equipment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00 %</b>
<b>Dues</b>					
Library/Media	\$271	\$908	\$883	(\$25)	(2.75)%
Guidance	613	675	675	0	0.00 %
Health Services	<u>141</u>	<u>145</u>	<u>145</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Dues</b>	<b>\$1,025</b>	<b>\$1,728</b>	<b>\$1,703</b>	<b>(\$25)</b>	<b>(1.45)%</b>
<b>Totals</b>	<b>\$59,437</b>	<b>\$81,686</b>	<b>\$81,861</b>	<b>\$175</b>	<b>0.21 %</b>

<b>Certified Salaries</b>	<b>\$15,173,165</b>
---------------------------	---------------------

	<u>Actual 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
<b>Administrators</b>					
Central Office	\$527,949	\$514,850	\$529,009	\$14,159	2.75 %
Pupil Services	0	165,744	170,302	4,558	2.75 %
School-Based Administrators	<u>1,113,199</u>	<u>946,543</u>	<u>972,573</u>	<u>26,030</u>	<u>2.75 %</u>
<b><i>Sub-total Administrators</i></b>	<b><i>\$1,641,148</i></b>	<b><i>\$1,627,137</i></b>	<b><i>\$1,671,884</i></b>	<b><i>\$44,747</i></b>	<b><i>2.75 %</i></b>
<b>Classroom Teachers</b>					
Elementary	\$2,179,052	\$2,642,840	\$2,744,653	\$101,813	3.85 %
<b><i>Sub-total Classroom Teachers</i></b>	<b><i>\$2,179,052</i></b>	<b><i>\$2,642,840</i></b>	<b><i>\$2,744,653</i></b>	<b><i>\$101,813</i></b>	<b><i>3.85 %</i></b>
<b>Programs</b>					
Art	\$372,250	\$390,435	\$400,133	\$9,698	2.48 %
Business Education	99,892	101,671	103,624	1,953	1.92 %
Language Arts	843,606	726,929	782,800	55,871	7.69 %
Foreign Language	756,190	721,138	739,330	18,192	2.52 %
Health Instruction	130,669	150,455	154,222	3,767	2.50 %
Family/Consumer Science	97,792	99,571	101,524	1,953	1.96 %
Technical Education	285,749	292,067	298,144	6,077	2.08 %
Mathematics	727,590	734,937	832,077	97,140	13.22 %
Music	559,500	522,193	500,182	(22,011)	(4.22)%
Science	651,565	760,370	786,555	26,185	3.44 %
Social Studies	747,039	739,983	763,153	23,170	3.13 %
Reading	95,992	97,671	99,624	1,953	2.00 %
Physical Education	480,070	493,016	508,422	15,406	3.12 %
Library	353,300	359,372	369,071	9,699	2.70 %
Instructional Technology	<u>286,902</u>	<u>290,289</u>	<u>276,315</u>	<u>(13,974)</u>	<u>(4.81)%</u>
<b><i>Sub-total Programs</i></b>	<b><i>\$6,488,105</i></b>	<b><i>\$6,480,097</i></b>	<b><i>\$6,715,176</i></b>	<b><i>\$235,079</i></b>	<b><i>3.63 %</i></b>
<b>Special Education</b>					
Classroom - Special Education	\$1,386,195	\$1,294,959	\$1,304,462	\$9,503	0.73 %
Preschool	456,196	469,615	511,743	42,128	8.97 %
School Psychologists	372,100	424,911	444,052	19,141	4.50 %
Speech/Language Pathologists	367,589	344,711	372,101	27,390	7.95 %
Summer School - Special Education				0	0.00 %
Talented & Gifted	<u>191,984</u>	<u>195,342</u>	<u>199,248</u>	<u>3,906</u>	<u>2.00 %</u>
<b><i>Sub-total Special Education</i></b>	<b><i>\$2,774,065</i></b>	<b><i>\$2,729,538</i></b>	<b><i>\$2,831,606</i></b>	<b><i>\$102,068</i></b>	<b><i>3.74 %</i></b>
<b>Other Services</b>					
Summer School - High/Middle	\$0	\$11,000	\$0	(\$11,000)	(100.00)%
Homebound Instruction	16,171	25,000	25,000	0	0.00 %
Guidance	389,856	396,747	414,157	17,410	4.39 %
Curriculum Development	81,396	70,000	70,000	0	0.00 %
Athletics	322,887	343,899	357,677	13,778	4.01 %
Substitute Teachers	288,383	200,000	211,000	11,000	5.50 %
Extracurricular Activities	<u>97,998</u>	<u>129,437</u>	<u>132,012</u>	<u>2,575</u>	<u>1.99 %</u>
<b><i>Sub-total Other Services</i></b>	<b><i>\$1,196,690</i></b>	<b><i>\$1,176,083</i></b>	<b><i>\$1,209,846</i></b>	<b><i>\$33,763</i></b>	<b><i>2.87 %</i></b>
<b>Totals</b>	<b>\$14,279,059</b>	<b>\$14,655,695</b>	<b>\$15,173,165</b>	<b>\$517,470</b>	<b>3.53 %</b>

**Non-Certified Salaries****\$5,477,723**

	<u>Actual</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Facilities Supervision	\$228,828	\$217,964	\$221,975	\$4,011	1.84 %
Tutorial	287,938	342,446	354,611	12,165	3.55 %
Reading	171,384	130,664	134,654	3,990	3.05 %
Guidance	109,888	81,963	82,805	842	1.03 %
Health Offices	277,283	316,658	322,288	5,630	1.78 %
Library	34,445	48,705	46,039	(2,666)	(5.47)%
Instructional Technology	186,341	206,557	231,064	24,507	11.86 %
Board of Education	28,675	31,725	32,512	787	2.48 %
Central Office	151,909	141,213	142,626	1,413	1.00 %
School Based	373,326	457,247	462,846	5,599	1.22 %
Fiscal Services	168,550	166,532	168,227	1,695	1.02 %
Administrative Technology	171,301	172,663	174,395	1,732	1.00 %
Preschool	303,615	311,469	358,403	46,934	15.07 %
Special Education	955,320	1,160,386	1,243,781	83,395	7.19 %
Occupational Therapy	55,793	68,999	73,781	4,782	6.93 %
Physical Therapy	87,929	86,525	87,399	874	1.01 %
Pupil Services	117,240	76,505	77,291	786	1.03 %
Athletics	36,525	35,759	36,120	361	1.01 %
Facilities Clerical	54,070	56,075	56,148	73	0.13 %
Maintenance	317,887	263,670	199,875	(63,795)	(24.20)%
Custodian	<u>826,130</u>	<u>994,179</u>	<u>970,883</u>	<u>(23,296)</u>	<u>(2.34)%</u>
<b>Totals</b>	<b>\$4,944,378</b>	<b>\$5,367,904</b>	<b>\$5,477,723</b>	<b>\$109,819</b>	<b>2.05 %</b>

**Transportation****\$1,002,825**

	<u>Actual</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Regular	\$708,482	\$1,027,062	\$854,945	(\$172,117)	(16.76)%
Fuel	62,146	115,000	128,100	13,100	11.39 %
Magnet	3,008	10,000	10,000	0	0.00 %
Vo-Tech/Vo-Ag	<u>1,809</u>	<u>15,800</u>	<u>9,780</u>	<u>(6,020)</u>	<u>(38.10)%</u>
<b>Totals</b>	<b>\$775,445</b>	<b>\$1,167,862</b>	<b>\$1,002,825</b>	<b>(\$165,037)</b>	<b>(14.13)%</b>

**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**

<b>Fund</b>	While the district has many funds the budget book is concerned only with the General Fund, which is approved and funded by taxpayers.
<b>Program</b>	There are five types of educational programs: regular education; special education; vocational education; adult and continuing education; and co-curricular and extra-curricular education.
<b>Function</b>	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).
<b>Location</b>	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.
<b>Object</b>	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..
<b>Administrator</b>	Each account is assigned to a responsible administrator. This field is used for ease of reporting.
<b>Line Item</b>	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).
<b>Sequence</b>	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.
<b>Account Type</b>	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 2022-2023		
High School	Resurface Track	\$175,000
High School	Upgrade Theater Lighting	\$150,000
Middle School	Outdoor Classroom Concrete Floor	\$50,000
High School	Resurface Commons Floor	\$30,000
High School/Middle School	Bleacher Study	\$25,000
Mile Creek	Gymnasium Floor Renovation	\$19,000
	<b>Total</b>	<b>\$449,000</b>

<h2 style="text-align: center;">Instructional and Operational Technology</h2>
---

<u>Location</u>	<u>Description</u>	<u>2022 - 2023</u>
District Program Initiatives		
	Student laptop lease	\$116,128
	Replacement of aging District desktops	\$32,500
	Replacement of Teacher Laptops	\$66,500
	Apple computer replacement program	\$16,000
		<u>\$231,128</u>
District Annual Support		
	Network license renewals and contracted services	\$228,424
	Educational applications	\$128,000
	Computer supplies	\$96,450
		<u>\$452,874</u>
	Grand Total	<u>\$684,002</u>

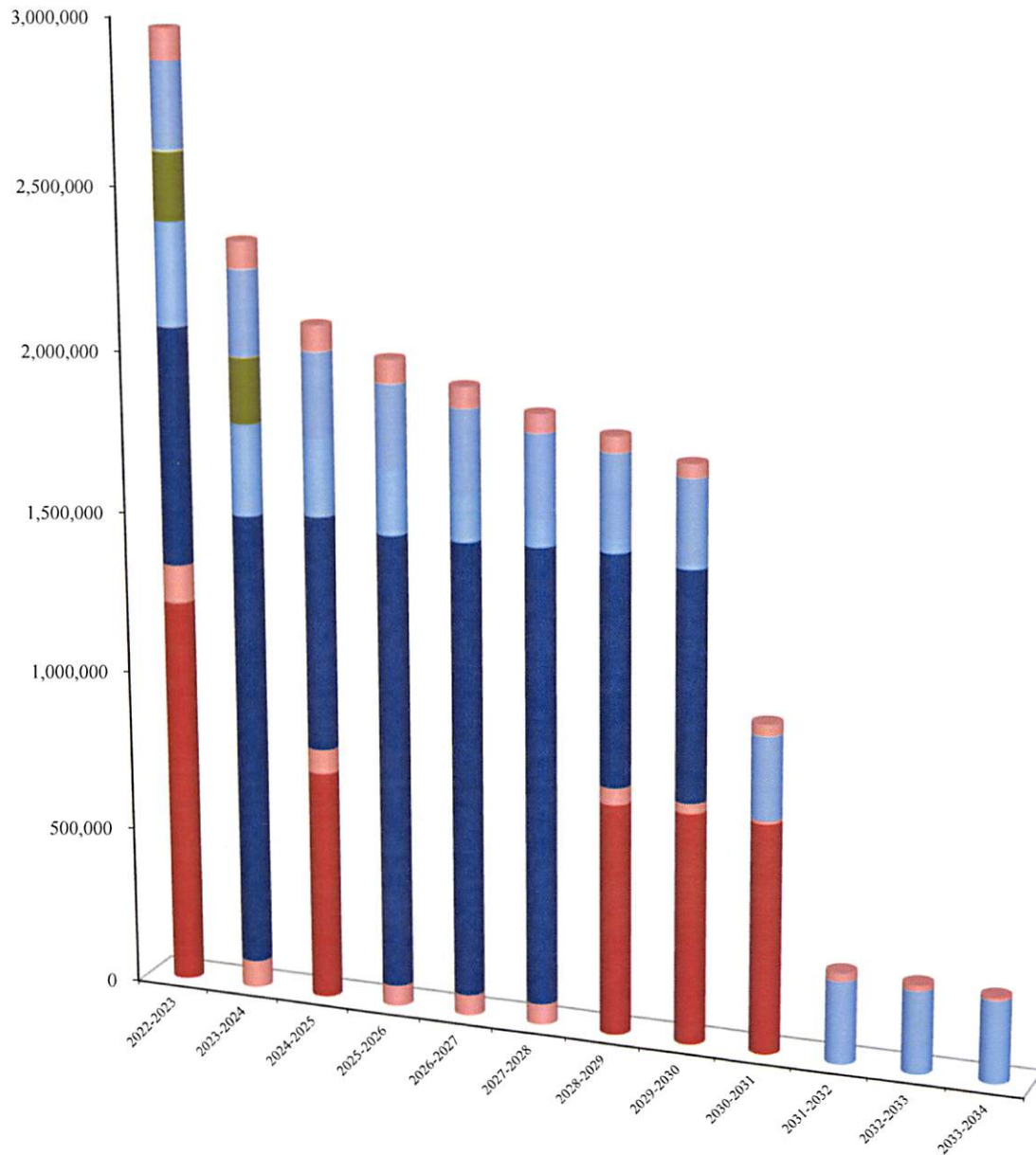


## Debt Service

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

<u>Fiscal Year</u>	<u>2012 Refunding Bonds \$2.44 Million</u>	<u>2015 HS Building Bonds \$5.0 Million</u>	<u>2017 Refunding Bonds \$ 9.325 Million</u>	<u>2020 Refunding Bonds \$7.125 Million</u>	<u>Total Debt Service</u>	<u>YOY Variance</u>
2022-2023	216,200	361,263	1,058,750	1,326,950	<b>\$2,963,163</b>	(\$82,600)
2023-2024	207,050	350,663	1,699,900	86,700	<b>\$2,344,313</b>	(\$618,850)
2024-2025		345,363	967,100	795,900	<b>\$2,108,363</b>	(\$235,950)
2025-2026		339,400	1,619,200	65,100	<b>\$2,023,700</b>	(\$84,663)
2026-2027		331,450	1,562,400	65,100	<b>\$1,958,950</b>	(\$64,750)
2027-2028		318,500	1,510,500	65,100	<b>\$1,894,100</b>	(\$64,850)
2028-2029		310,700	757,700	779,225	<b>\$1,847,625</b>	(\$46,475)
2029-2030		302,900	724,200	757,475	<b>\$1,784,575</b>	(\$63,050)
2030-2031		295,100		730,800	<b>\$1,025,900</b>	(\$758,675)
2031-2032		286,650			<b>\$286,650</b>	(\$739,250)
2032-2033		278,200			<b>\$278,200</b>	(\$8,450)
2033-2034		269,100			<b>\$269,100</b>	(\$9,100)
<b>Total</b>	<b>\$423,250</b>	<b>\$3,789,289</b>	<b>\$9,899,750</b>	<b>\$4,672,350</b>	<b>\$18,784,639</b>	

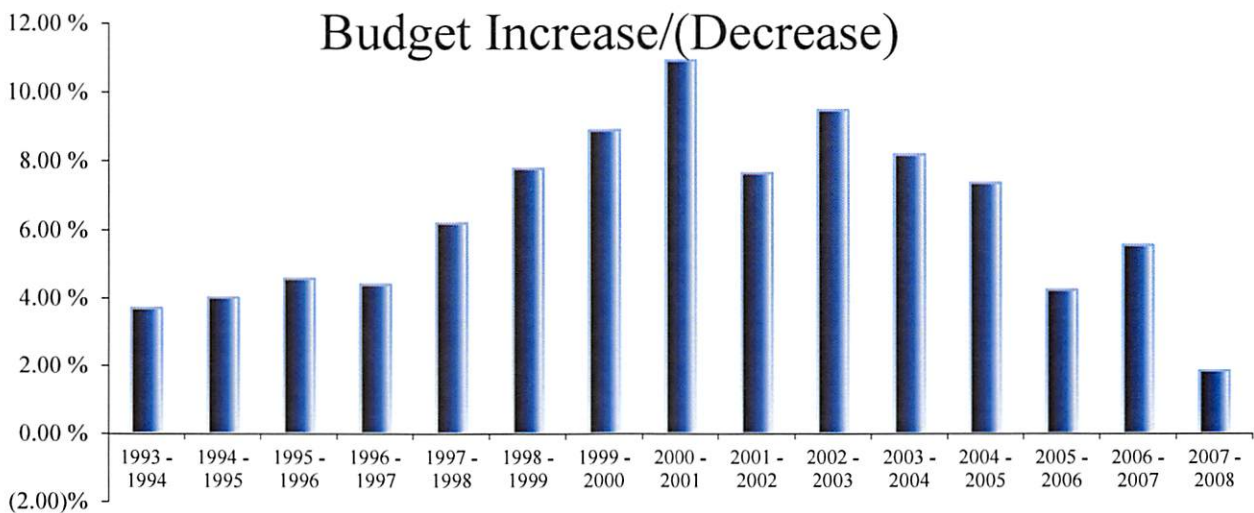
## Principal and Interest Payments



# Budget Increase History

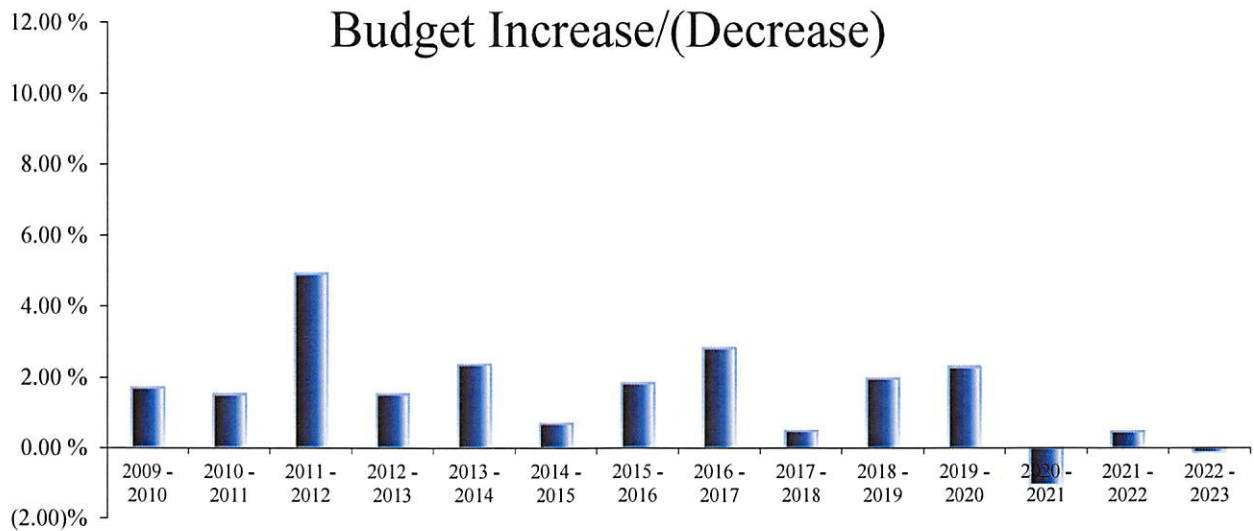
Operating Budget + Debt Service = Total Budget

<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>
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 %
2007 - 2008	24,948,225	2.18 %	2,008,204	(2.12)%	26,956,429	1.85 %



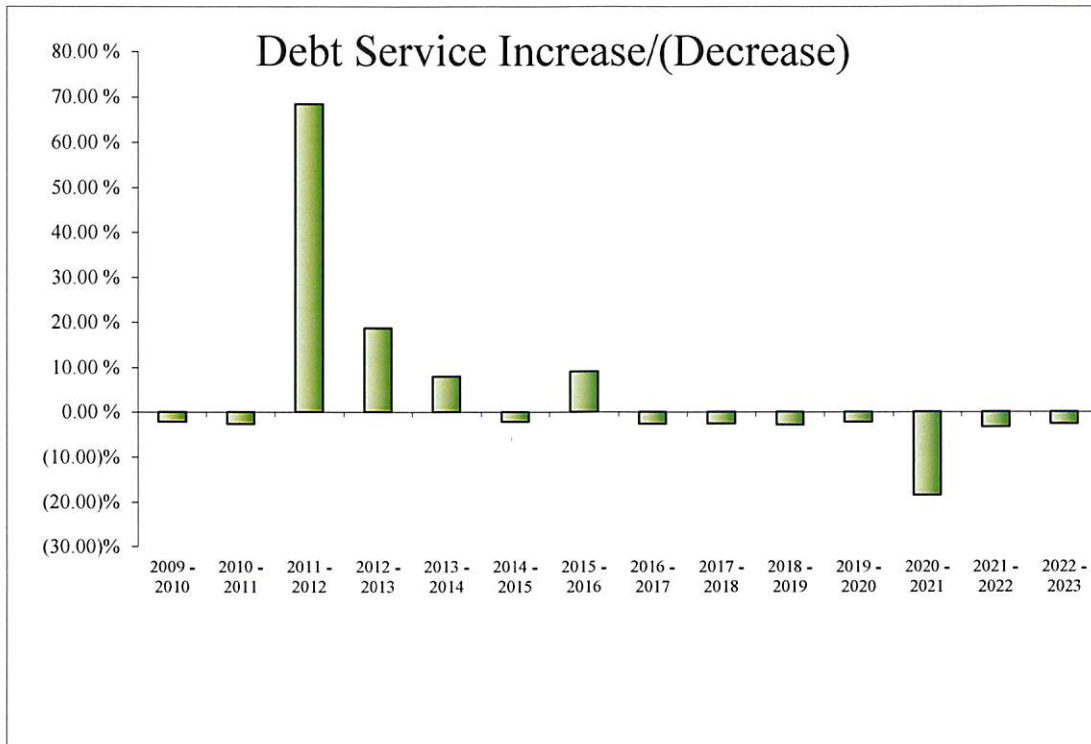
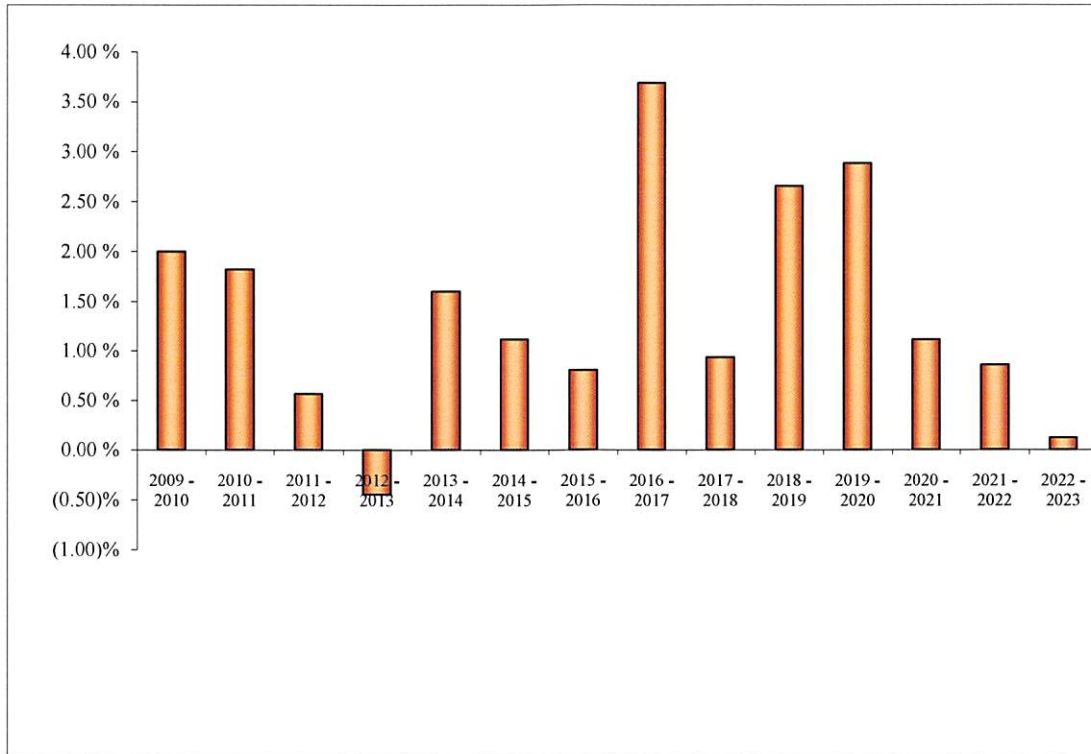
## Budget Increase History

Operating Budget + Debt Service = Total Budget						
Year	Operating Budget	% Increase or (Decrease)	Debt Service	% Increase or (Decrease)	Total Budget	% Increase or (Decrease)
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 %
2022 - 2023	31,866,801	0.12 %	2,963,663	(2.71)%	34,830,464	(0.13)%



## Budget Increase History

Operating Budget + Debt Service = Total Budget



## Personnel FTEs

<u>Function</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</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>
<b>Certified Administration</b>	<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	4.10	4.10	4.30	4.30
Athletics	1.00	1.00	1.00	1.00	1.00	1.00
Business Education	2.00	2.00	2.00	2.00	2.00	2.00
Instructional Technology	2.00	2.00	2.00	2.00	2.00	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	1.60	1.60	1.60
Language Arts	10.00	10.00	10.00	9.00	8.40	8.80
Library Media	4.00	4.00	4.00	4.00	4.00	4.00
Mathematics	10.00	10.00	10.00	10.00	10.00	10.00
Music	6.00	6.00	5.70	6.00	5.90	5.90
Physical Education	6.20	6.20	5.80	5.60	5.80	5.80
Preschool	3.00	3.00	5.00	5.00	6.00	6.00
School Psychologist	4.20	4.20	4.20	4.40	4.40	4.40
Reading	1.00	1.00	1.00	1.00	1.00	1.00
Regular Education - Elementary	27.00	26.00	25.00	27.00	29.00	30.00
Science	9.00	9.00	9.00	9.00	9.00	9.00
Social Studies	8.00	8.00	8.00	8.00	8.00	8.00
Special Education	17.00	16.00	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	2.00	2.00	3.00
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
<b>Certified Teachers</b>	<u>142.10</u>	<u>140.10</u>	<u>140.00</u>	<u>140.70</u>	<u>143.40</u>	<u>145.80</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	5.00	5.00
Custodian	20.00	20.00	20.00	20.00	20.00	19.00
Business Office	2.75	2.75	2.75	2.75	2.75	2.75
Guidance	2.00	2.00	2.00	1.50	1.50	1.50
Health Offices	4.41	4.41	4.41	4.41	5.41	5.41
Administrative Technology	2.00	2.00	2.00	2.00	2.00	2.00
Library	1.78	1.78	1.80	1.80	1.80	1.80
Maintenance	4.00	4.00	4.00	4.00	4.00	3.00
Physical Therapy	1.11	1.11	1.11	1.11	1.11	1.11
Occupational Therapy	1.00	1.00	1.00	1.00	1.00	1.00
BCBA	0.00	0.00	0.00	1.00	1.00	1.00
Tutor	8.43	8.00	8.00	9.83	9.83	9.83
Professional Development/Curriculum	0.50	0.50	0.50	0.50	0.50	0.50
Instructional Assistant/SCC	60.56	62.10	65.63	64.03	64.95	66.70
Athletic Trainer		1.00	1.00	1.00	1.00	1.00
School Administration/Security	7.03	7.03	8.91	9.39	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>2.22</u>	<u>2.22</u>	<u>2.22</u>
<b>Non-Certified Staff</b>	<u>125.59</u>	<u>127.70</u>	<u>133.13</u>	<u>135.06</u>	<u>137.98</u>	<u>137.73</u>
	<u>277.69</u>	<u>277.80</u>	<u>283.13</u>	<u>285.76</u>	<u>291.38</u>	<u>293.53</u>
Student Count (In House)	1,262	1,255	1222	1241	1264 (estimated)	1267 (estimated)

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

Line Item	Current Budget FY 21-22	Proposed Budget FY22-23	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)	Estimated Budget FY23-24	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)	Estimated Budget FY24-25	\$ Increase/ (Decrease)	Line Item % Increase/ (Decrease)
Certified Salaries	14,655,695	15,173,165	517,470	3.53 %	15,520,000	346,835	2.29 %	15,820,000	300,000	1.93 %
Non-Certified Salaries	3,836,016	4,028,842	192,826	5.03 %	4,115,000	86,158	2.14 %	4,198,250	83,250	2.02 %
Employee Benefits	4,489,107	3,894,186	(594,921)	(13.25)%	3,905,000	10,814	0.28 %	3,917,000	12,000	0.31 %
Instructional Programs	1,689,388	1,530,976	(158,412)	(9.38)%	1,550,000	19,024	1.24 %	1,575,000	25,000	1.61 %
Special Education	1,266,067	1,206,983	(59,084)	(4.67)%	1,215,000	8,017	0.66 %	1,250,000	35,000	2.88 %
Support Services	81,686	81,861	175	0.21 %	83,000	1,139	1.39 %	85,250	2,250	2.71 %
Administrative Services	939,670	905,689	(33,981)	(3.62)%	975,000	69,311	7.65 %	995,220	20,220	2.07 %
Pupil Transportation	1,167,862	1,002,825	(165,037)	(14.13)%	1,237,000	234,175	23.35 %	1,332,000	95,000	7.68 %
Plant Operation & Maintenance	3,702,794	4,042,274	339,480	9.17 %	3,903,274	(139,000)	(3.44)%	4,033,274	130,000	3.33 %
Operating Budget	31,828,285	31,866,801	38,516	0.12 %	32,503,274	636,473	2.00 %	33,205,994	702,720	2.16 %
Contract Service for Debt	500	500	0	0.00 %	500	0	0.00 %	500	0	0.00 %
Interest on Bonds	630,763	538,163	(92,600)	(14.68)%	459,313	(78,850)	(14.65)%	398,363	(60,950)	(13.27)%
Bond Redemption	2,415,000	2,425,000	10,000	0.41 %	1,885,000	(540,000)	(22.27)%	1,710,000	(175,000)	(9.28)%
Debt Service	3,046,263	2,963,663	(82,600)	(2.71)%	2,344,813	(618,850)	(20.88)%	2,108,863	(235,950)	(10.06)%
Total Budget	34,874,548	34,830,464	(44,084)	(0.13)%	34,848,087	17,623	0.05 %	35,314,857	466,770	1.34 %

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>2021-2022</u>	Estimated <u>2022-2023</u>
<b>Title I (Part A) Improving Teacher Quality</b>		
Supplies	\$35,243	
Purchased Professional and Other Services	<u>16,000</u>	
	\$51,243	\$51,243
<b>Title IV: Student Support &amp; Academic Enrichment</b>		
Professional Services	\$4,300	
Supplies	<u>5,700</u>	
	\$10,000	\$10,000
<b>Title VI: Special Education 611/619</b>		
Instruction	\$210,925	
Purchased Services	81,104	
Instructional and Other Supplies	<u>19,564</u>	
	\$311,593	\$311,593
<b>Title II (Part A) Professional Development</b>		
Purchased Services	3,000	
Supplies	<u>16,735</u>	
	\$19,735	\$19,735
	<u>\$392,571</u>	<u>\$392,571</u>

# Impact to Towns

		<u>Lyme</u>	<u>Old Lyme</u>
<b>Student Census</b>			
October 1, 2021	1,306	<u>228</u>	<u>1,078</u>
April 1, 2022	1,339	241	1,098
Average	1,323	235	1,088
Percent of total census for billing		17.8%	82.2%
<hr/>			
<b>2022-2023 Total Budget</b>	34,830,464	17.8%	82.2%
Less: Estimated Receipts	<u>(182,287)</u>		
Subtotal	34,648,177	6,167,376	28,480,801
Less: Refund of 06/30/21 Fund Balance **	(1,207,998)	(248,599)	(959,399)
Net Billings to Towns	33,440,179	5,918,777	27,521,402
**Includes \$21,495 from Old Lyme to Lyme for 7 year enrollment adjustment			
<b>2021-2022 Total Budget</b>	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	<u>(1,725,886)</u>	<u>(324,467)</u>	<u>(1,401,419)</u>
Net Billings to Towns	33,002,440	5,996,088	27,006,352
<b>2020-2021 Enrollment Average</b>		18.8%	81.2%
<hr/>			
<b>IMPACT</b>			
Net Billings to Towns	437,739	(77,311)	515,050
2022-2023 minus 2021-2022 net billings	1.3%	(1.3)%	1.9%

April 4, 2022

# Estimated Revenue

	<u>Est 22-23</u>	<u>Est. 21-22</u>	<u>\$ Change</u>	<u>% Change</u>
<b><u>Revenue from Service Charges</u></b>				
Out of District Tuition	\$174,000	\$138,000	\$36,000	26.1%
Classroom Rentals	0	0	0	0.0%
<b><u>Revenue from Interest</u></b>				
Earned on Interest Bearing Accounts	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.0%</u>
	<u>\$177,000</u>	<u>\$141,000</u>	<u>\$36,000</u>	<u>25.5%</u>
<b><u>State Grants Paid to Towns</u></b>				
Education Cost Sharing/Consolidated Grant	\$418,763	\$298,802	\$119,961	40.1%
	<u>418,763</u>	<u>\$298,802</u>	<u>\$119,961</u>	<u>40.1%</u>
<b><u>State Grants Paid to District</u></b>				
Adult Education	\$2,687	\$2,622	\$65	2.5%
Transportation	<u>2,600</u>	<u>2,600</u>	<u>0</u>	<u>0.0%</u>
Sub-total	\$5,287	\$5,222	\$65	
Excess Cost/State Agency Placement Grant (1)	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>\$5,287</u>	<u>\$5,222</u>	<u>\$65</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 2018 Through 2022 and Projections Through 2026

	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022- 2023  *Projected	2023- 2024  *Projected	2024- 2025  *Projected	2025- 2026  *Projected
PreK-5	504	530	561	580	600	638	684	694
6-8	279	278	270	271	275	276	276	298
9-12	472	480	452	449	415	411	411	409
<b>Total In District</b>	<b>1255</b>	<b>1288</b>	<b>1283</b>	<b>1300</b>	<b>1290</b>	<b>1325</b>	<b>1371</b>	<b>1401</b>

*\* Projections are from New England School Development Council (NESDEC) dated October 28, 2021.*

*\*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, Vinal Tech, magnet schools and special education outplacements.*

Trends are based on the October 1<sup>st</sup> enrollment in each grade.

*The Regional School District 18 Board of Education prohibits harassment and discrimination in educational programs, activities, services, or employment on the basis of race, color, religion, ancestry, age, marital status, military or veteran status, national origin, sex, gender identity or expression, genetic information, sexual orientation, pregnancy, or disability in accordance with Titles VI and VII of the Civil Rights Act of 1964, Title IX of the Educational Amendments Act of 1972, Section 504 of the Rehabilitation Act of 1973, the Americans With Disabilities Act, and appropriate state laws.*