Overall Budget Summary

	21-22 Actuals	22-23 Budget	23-24 Budget	$ Increase or (Decrease)	% Inc or (Dec) by Line Item
Certified Salaries	14,864,155	15,173,165	15,588,415	415,250	2.74%
Non-certified Salaries	3,788,426	4,028,842	4,108,877	80,035	1.99%
Employee Benefits	4,110,605	3,894,186	4,114,462	220,276	5.66%
Instructional Programs	1,309,153	1,530,976	1,647,801	116,825	7.63%
Special Education	936,359	1,206,983	1,124,665	(82,318)	(6.82)%
Support Services	71,584	81,861	80,232	(1,629)	(1.99)%
Administrative Services	964,742	905,689	1,092,238	186,549	20.60%
Pupil Transportation	716,346	1,002,825	878,441	(124,384)	(12.40)%
Plant Op & Maintenance	3,581,229	4,042,274	3,666,401	(375,873)	(9.30)%
OPERATING BUDGET	30,342,599	31,866,801	32,301,532	434,731	1.36%
Debt Service	3,045,763	2,963,663	3,229,313	265,650	8.96%
TOTAL BUDGET	$33,388,362	$34,830,464	$35,530,845	$700,381	2.01%

GAT/E Information

Grades 4-5: 12 identified students **Grades 6-8:** 21 identified students

At the elementary level, each month, fluid groups of significant strength and enrichment students are included in pull-out services based content and student enrichment opportunities.

At the middle school GAT/E teacher directs Invention Convention and supports National History Day and will, on occasion, push into some classes for a lesson related to content.

Other responsibilities: OLSAT testing, student data collection/analysis, team collaboration/planning, NHD, Invention Convention.

School	Monday	Tuesday	Wednesday	Thursday	Friday
Middle School					
Lyme School					
Mile Creek					

Shared Staff Travel (28) - 2023-2024

Lyme LMS (1)- LS, Center

Music (1)- LS, Center

Instructional Tech. (1) - LS, MC, MS, HS

Math coach (1) - MC, LS, MS, Center

ELA coach (1) - MC, LS

OT (1) - LS, MC, MS, HS, Center

PT (1) - LS, MC, Center

BCBA (1) - LS, MC, MS, HS, Center

SLP (2) - LS, MC, MS, HS

Elementary Spanish (1) - LS, MC

GAT/E (1) - LS, MC, MS

Maintenance (3), Central Office Admin (5), Sub Custodian (2), Custodian (2), Tech Staff (3), Nurse Supervisor (1) - All Schools

Year	Budget	Amount of Return (Credit) to Towns	% Returned/ Credited	Amount to Undesignated Fund	
2017-2018	$33,634,271	$362,593	1.08%	$342,985	1%
2018-2019	$34,298,528	$159,216	0.46%	$350,848	1%
2019-2020*	$35,084,758	$1,440,502	4.11%	$347,116	1%
2020-2021*	$34,711,631	$918,391	2.65%	$697,191	2%
2021-2022*	$34,874,547	$643,352	1.84%	$696,609	2%

*COVID Impact

Reminders about the process…

- A model of continuous improvement.
- Budgets are based on the best available information at a given point in time.
- **Focus on needs not numbers**…You will not see a final percentage until the very end of our series of presentations.
- We use actual expenditures from previous budget years as actuals are not available for the current year as it is not yet complete.
- Budgeting at different levels is not always exactly the same. General concepts run throughout but small variations exist within each level's presentation.
- Ask questions!

Budget History/Future

History

Last 11 budgets have had an average increase of **1.25%** or $344,460.

The CPI (Consumer Price Index) for that same time period averaged **2.53%** per year.

Future

Contractual obligations (65%)

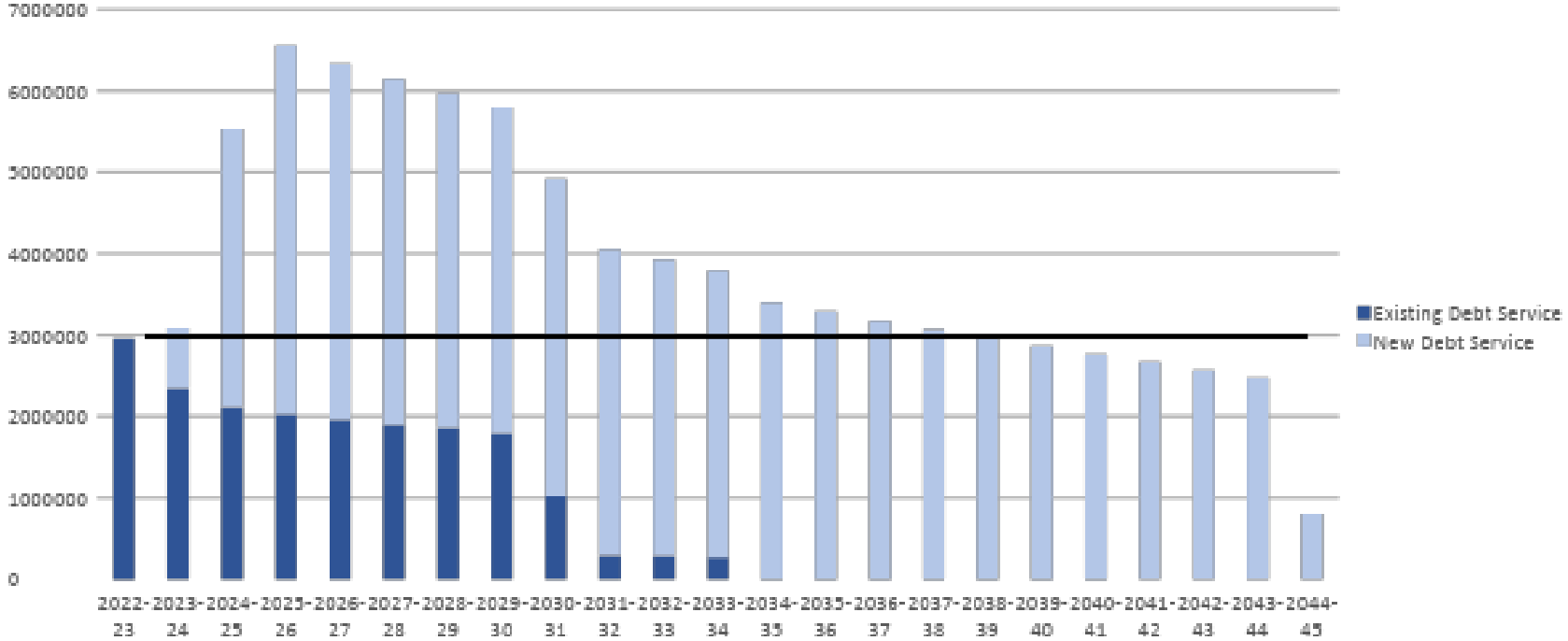
RETA- 2%, 2.25% plus step (current state average 4%) plus pie chart

AFT - 2/2.5% plus step

LOLA- 2.75%

Debt service (9%)

SAMPLE DEBT SERVICE SCENARIO USING LEVEL PRINCIPAL STRUCTURE & including existing debt



*Based on initial bond of $32,150,000 in August of 2023 at 3.79% and a $15,630,000 bond in November of 2024 at 4.16%. All bonding information is based on market conditions as of 8/3/2022 and is subject to change.

The Special Education Budget...

Constant:

- Supplies
- Dues
- Professional Development

Variable:

- Public Tuition
- Private Tuition
- Special Education Therapy and Evaluation
- Transportation

What Causes the Variability?

Our obligation to educate all students in their least restrictive environment.

Individuals with Disabilities Act (rev. 1990)

Education of all Handicapped Children Act 1975

- District recommends an out of district placement to meet the student's needs
- Students move to the district and were previously placed by sending district
- DCF involvement
- Unilateral Placements
- Parent requests for Independent Educational Evaluations
- Additional supports/evaluations required for educational programming

Out of District Placement Examples

School Name	Daily Rate	Yearly Tuition	Transportation
Natchaug Hospital	$391	$78,200	$2,472
Waterford Country School	$465	$93,000	$22,341
Meliora		$183,375	$38,180
Foundation School		$78, 500	$37, 026
LEARN		$112,251	$26,316
Public School		$22,412	N/A

Special Education Therapy and Evaluation Examples

Professional Services	Cost Per Year
Behavioral Supports	$84,500 per student
Independent Educational Evaluation	$5,000 ea.
District Evaluation Request/Consultation	$5,000 ea. / $15,125 ea.

Sample Budget

Student	School	Tuition	Transportation	SpEd Therapy and Evaluation	Total
Student A	School Z	$112,251	$26,316		$138,567
Student B	School Y	$112,251	$26,316		$138,567
Student C				$84,500	$84,500
Student D				$5,000	$5,000
Projected Budget: $366,634					
Student E	School W	$183,375	$38,180		$221,555
Student F				$3,000	$3,000
Student G & H				$169,000	$169,000
Projected Increased Expenditure: $222,214					
Projected Adjusted Expenditures: $366,634 + $238,755= $605,389					

Maintenance of Effort

"The local education agency (LEA) maintenance of effort (MOE) requirement obligates any LEA receiving IDEA Part B funds to budget and spend the same amount of local or State and local funds for the education of children with disabilities on a year-to-year basis." The LEA must demonstrate MOE for special education in two areas:

- **Eligibility Standard:** "The secondary education agency(SEA) must determine that the LEA budgets at least the same amount the LEA spent in the most recent fiscal year…for special education."

- **Compliance Standard:** "The SEA must determine that the LEA spends at least the same amount as the LEA spent in the preceding year…for special education.

Allowable Exceptions and Adjustments

Voluntary Departure of Special Education Staff

Decrease in the Enrollment of Children with Disabilities

Termination of an Exceptionally Costly Program for a Particular Child with an Individualized Education Program

Termination of Costly Expenditures for a Long-Term Purchase

Excess Cost Grant

- The Department of Education administers the Excess Costs-Student Based grant pursuant to CGS §10-76d, §10-76g and §10-253. Costs in excess of **four and one-half times a town's average cost per pupil** for the prior year are paid for students placed in a special education program by a school district, pursuant to CGS §10-76g(b).

Excess Cost Grant Example

Towns Net Current Expenditure per Pupil (NCEP)
$22,995

(RSD #18's actual from 21-22, source CT SDE)

Threshold for Grant to District (4.5 X NCEP)
$103,478

Cost for Hypothetical Outplaced Student
$155,000

(includes tuition and transportation costs)

Excess Cost Grant Eligibility
$51,522

Recent state average of reimbursement 70%
$36,065