

Lyme-Old Lyme Schools

A Private School Experience in a Public School Setting



2024-2025 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 2024-2025 Budget

Dear Members of the Lyme and Old Lyme Communities,

The Region 18 Board of Education approved a budget for the 2024-2025 school year at its February 7, 2024 meeting. This \$36,920,881 budget represents a 3.0% increase from the adopted budget for the current year. This budget is now transmitted to you, the voters, for your deliberation and action.

Costs associated with the PK-8 building project are the main drivers for this budget. These costs are offset by reductions in debt service, administrative services, and program and support services. 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 7.

Sincerely,

Jason Kemp
Board of Education Chair

Ian Neviaser
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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Presentations:

April 1	6:30 p.m.	Center School	Budget Hearing*
May 6	6:30 p.m.	Center School	Budget Meeting*
May 7	Anticipated Budget Referendum Date		

***LIVE STREAM OF MEETING:**

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/87635839590>; Meeting ID: 876 3583 9590; +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 the 2024-2025 Budget can be accessed on the District Website:

<https://www.region18.org/district-information/2024-2025-budget-book>

OR by calling Jeanne DeLaura at 860-434-7238.

Ian Neviaser, Superintendent of Schools

49 Lyme Street, Old Lyme, Connecticut 06371

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Key Events in the 2024-2025 Budget Development Process

November 2023	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 2023	Administrators and Directors work with staff to prepare school and program budgets and review/revise them with the Superintendent.
January 2024	Finance Committee and Board meet in a series of workshops to review and discuss budgets by site and program.
January – February 2024	Board discusses budget at regular Board meetings.
February 7, 2024	Community is invited to provide input on proposed budget. Board adopts budget with 3.0% increase.

Board of Education Members

Jason Kemp, Chair
 Scott Brown
 Laura Dean-Frazier
 Susan Fogliano
 Anna James
 Gavin Lodge
 Alexander Lowry
 Martha Shoemaker
 Christopher Staab

Administrative Team

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

A Primer in Contemporary Budget Concepts

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

Topic / Theme	What is it?	What it means to Region 18
ECS – Educational Cost Sharing	ECS is Connecticut's basic educational grant funding. ECS funding is given directly to towns and must be used for education purposes only. The amounts given to towns vary widely and depend on population, wealth and other factors woven into a complex funding formula. The ECS funding structure has changed every year for a number of years.	Since 2014-2015 the State of Connecticut has steadily reduced Lyme and Old Lyme's ECS payments; however, 23-24 saw a significant increase to a combined total of \$916,485. The Governor's budget is under consideration but early indicators show ECS for Lyme/Old Lyme increasing to \$1,428,901 in 24-25.
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 2023 is \$32,615,032 (exclusive of debt service.) This is \$1,894,847 less than the 2024-25 proposed operating budget.
PPE – Per Pupil Expenditure	The PPE is the state's calculation of a district's expenditures on a per pupil basis. The PPE is calculated based on audited expenditures for the district's previous budget year. The PPE is used to calculate state reimbursements for special education students with high cost programs. The current PPEs for Connecticut districts range from a low of \$15,451 in Danbury to a high of \$53,217 in Sharon. Many factors contribute to a district's PPE, including scale, program breadth, number of schools, facility maintenance, etc.	Region 18's PPE is currently calculated to be \$23,118 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..... \$36,920,881

	22-23 Actuals	23-24 Budget	24-25 Budget	\$ Increase or (Decrease)	% Inc or (Dec) by Line Item
Certified Salaries	15,384,794	15,588,415	16,349,160	760,745	4.88%
Non-certified Salaries	3,865,648	4,108,877	4,188,967	80,090	1.95%
Employee Benefits	3,854,810	4,114,462	4,274,244	159,782	3.88%
Instructional Programs	1,296,326	1,647,801	1,586,694	(61,107)	(3.71)%
Special Education	732,988	1,124,665	1,238,752	114,087	10.14%
Support Services	68,769	80,232	78,298	(1,934)	(2.41)%
Administrative Services	894,170	1,092,238	1,026,921	(65,317)	(5.98)%
Pupil Transportation	650,432	878,441	883,269	4,828	0.55%
Plant Op & Maintenance	4,067,515	3,979,901	4,883,574	903,673	22.71%
OPERATING BUDGET	30,815,452	32,615,032	34,509,879	1,894,847	5.81%
Debt Service	2,963,163	3,229,313	2,411,002	(818,311)	(25.34)%
TOTAL BUDGET	\$33,778,615	\$35,844,345	\$36,920,881	\$1,076,536	3.00%

*Estimated enrollment
based on October 1, 2023
in house student count.*

Student Count (In House)	1,264	1,268
Certified Staff	152.90	153.70
Non-Certified Staff	135.52	133.66

NOTE: The percentage increase or (decrease) by line item is calculated by dividing the 2023-2024 \$ increase or (decrease) by the 2024-2025 line item budget amount. For example, the Certified Salaries increase of \$760,745 divided by the 2023-2024 Line Item Budget amount of \$15,588,415 equals .0488 or 4.88%.

2024 - 2025 Total Budget Summary

Operating Budget	+	Debt Service	=	Total Budget
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2023 - 2024 Budget =	\$35,844,345
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2024 - 2025 Budget =	\$36,920,881
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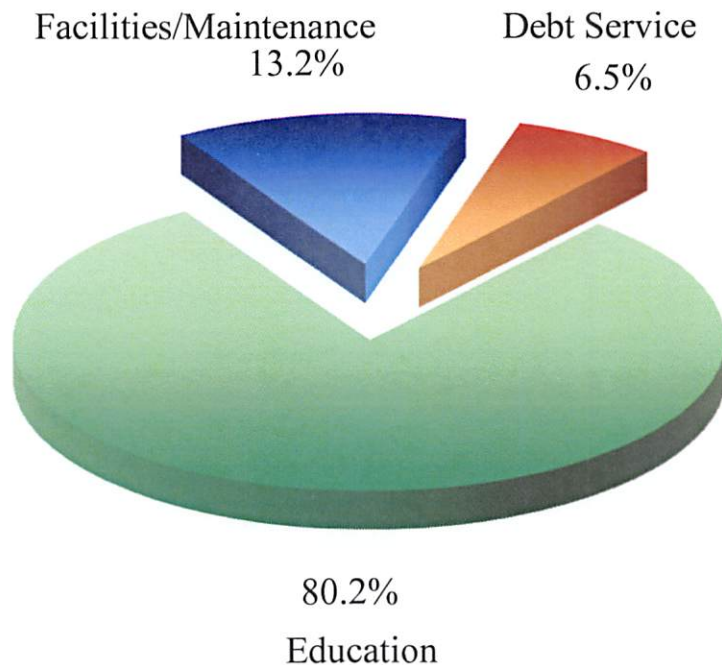
Dollar Increase =	\$1,076,536
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% Increase =	3.00%
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Education	\$29,626,305	80.2%	of total budget
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Facilities/Maintenance	\$4,883,574	13.2%	of total budget
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Debt Service	\$2,411,002	6.5%	of total budget
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Education

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

Facilities/Maintenance

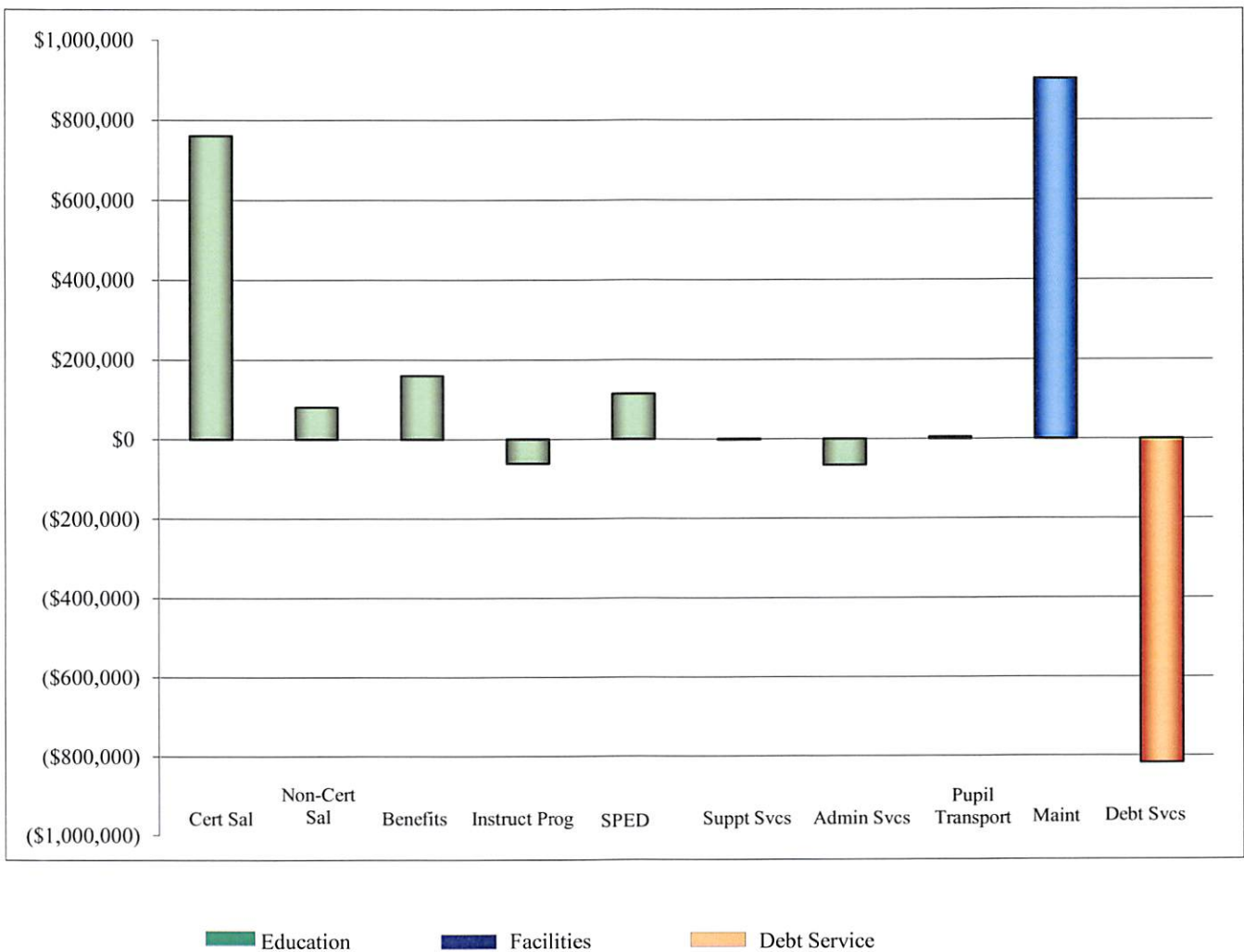
Salaries, supplies, service contracts and equipment to maintain school buildings and grounds; includes capital projects and contingency maintenance.

Debt Service

Principal and interest payments for bonded projects.

Budget Increase by Line Item

Certified Salaries	\$760,745	2.74%
Non-Certified Salaries	\$80,090	1.99%
Employee Benefits	\$159,782	5.66%
Instructional Programs	(\$61,107)	7.63%
Special Education	\$114,087	(6.82)%
Support Services	(\$1,934)	(1.99)%
Administrative Services	(\$65,317)	20.60%
Pupil Transportation	\$4,828	(12.40)%
Plant Op & Maintenance	\$903,673	(1.54)%
Debt Service	(\$818,311)	8.96%
	\$1,076,536	3.00%



Budget Increase by Line Item and Category

FY 2024 - 2025 (in Thousands)

Page 1 of 2

Certified Salaries	<u>\$760,745.0</u>
Contractual Increases, incl. Degree Changes	\$674,590.0
Personnel Changes, Reductions	\$86,155.0
Non-certified Salaries**	<u>\$139,379.0</u>
Contractual Increases	\$205,428.0
Personnel Changes	(\$66,049.0)
<i>** includes facilities salaries</i>	
Employee Benefits	<u>\$159,782.0</u>
Health/Life/Disability	\$112,745.0
Other Insurance, FICA, Pension, Tuition	\$47,037.0
Instructional Programs	<u>(\$61,107.0)</u>
Textbooks	(\$32,855.0)
Athletics/Student Activities/Field Trips	\$41,502.0
Equipment/Furniture	\$7,903.0
Net all Supplies, Equip., Purchased Svcs.	(\$77,657.0)
Special Education	<u>\$114,087.0</u>
SpEd Therapy & Evaluation	(\$7,000.0)
Tuition	(\$25,112.0)
Net Other: Purchased Svcs/Transport/Supplies	<u>\$146,199.0</u>
Support Services	<u>(\$1,934.0)</u>

Budget Increase by Line Item and Category

FY 2024 - 2025 (in Thousands)

Page 2 of 2

Administrative Services	<u>(\$65,317.0)</u>
Auditor/Cyber/LAP/Legal	(\$5,530.0)
Admin Tech	(\$66,385.0)
Misc. Central and School Office	\$6,598.0
Pupil Transportation	<u>\$4,828.0</u>
Transport	\$35,431.0
Fuel	<u>(\$33,855.0)</u>
GPS Tracking	<u>\$3,252.0</u>
Plant Op & Maintenance**	<u>\$844,384.0</u>
PreK-8 Project Costs to Offset Future Debt	\$853,000.0
Facilities Operations	(\$8,616.0)
<i>**excludes facilities salaries</i>	
Debt Service	<u>(\$818,311.0)</u>
Bond Redemption	<u>(175,000.0)</u>
Interest on Bonds	\$241,189.0
Contract for Debt Service	<u>(884,500.0)</u>
<hr/>	
<u>\$1,076,536.0</u>	
<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	\$165,000		\$63,375	\$64,840	\$293,215
Art	138,402		5,350	110	\$143,862
Language Arts	719,876		34,596	110	\$754,582
Foreign Language	103,903	1,352	2,366	129	\$107,750
Health Instruction			3,875		\$3,875
Mathematics	817,582		15,996	90	\$833,668
Music	157,787	1,500	2,210	100	\$161,597
Science	719,875	15,393	10,130		\$745,398
Social Studies	719,851	1,800	4,557		\$726,208
Reading	233,305				\$233,305
Physical Education	255,612	5,500	5,395		\$266,507
Homebound Instruction					\$0
Talented and Gifted	51,951		5,200	120	\$57,271
Tutorial	190,288	34,000			\$224,288
Preschool	962,221	8,400			\$970,621
Special Education	1,204,476	105,000	5,900		\$1,315,376
Guidance			3,028		\$3,028
Health Services	170,735	1,890	4,495		\$177,120
Psychological Services	303,154		2,100		\$305,254
Speech Services	290,980		1,750	225	\$292,955
Library/Media	191,238	13,322	17,684	308	\$222,552
Instructional Technology	169,547	68,000	80,469	69,925	\$387,941
Administrative Services	687,077	37,295	12,585	13,240	\$750,197
Facilities	746,163	573,050	447,090	21,690	\$1,787,993
Student Activities	11,170	950	3,720	19,952	\$35,792
	<u>\$9,010,193</u>	<u>\$867,452</u>	<u>\$731,871</u>	<u>\$190,839</u>	<u>\$10,800,355</u>



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

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	\$127,500		\$16,400	\$11,050	\$154,950
Art	54,393		2,610	2,400	\$59,403
Language Arts	330,164		10,365	110	\$340,639
Foreign Language	293,118	3,100	1,580	525	\$298,323
Health Instruction	111,459		462		\$111,921
Family/Consumer Science	73,021	675	3,800	1,200	\$78,696
Technical Education	100,394		8,160		\$108,554
Mathematics	305,587		1,284	110	\$306,981
Music	190,708	4,200	3,690	1,505	\$200,103
Science	307,411	750	4,250	2,260	\$314,671
Social Studies	307,753		1,345	300	\$309,398
Career Education			2,725		\$2,725
Reading	24,799				\$24,799
Physical Education	178,120		1,680		\$179,800
Homebound Instruction	5,000				\$5,000
Talented and Gifted	20,781	100	2,500	60	\$23,441
Tutorial	76,641		450		\$77,091
Special Education	651,411	90,000	2,300		\$743,711
Guidance	131,843	2,200	2,500	129	\$136,672
Health Services	74,859	450	1,700		\$77,009
Psychological Services	103,903		850		\$104,753
Speech Services	78,165		300		\$78,465
Library/Media	83,122		8,900	379	\$92,401
Instructional Technology	108,973	28,500	25,323	38,000	\$200,796
Administrative Services	386,852	19,894	650	10,760	\$418,156
Facilities	316,328	351,000	258,480	7,230	\$933,038
Student Activities	143,668	13,670	13,950	30,200	\$201,488
	<u>\$4,585,973</u>	<u>\$514,539</u>	<u>\$376,254</u>	<u>\$106,218</u>	<u>\$5,582,984</u>



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

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	\$218,500		\$19,600	\$23,965	\$262,065
Art	211,977	225	10,800	400	\$223,402
Business Education	107,903		4,025	360	\$112,288
Language Arts	477,070		3,770	150	\$480,990
Foreign Language	480,410	4,494	8,840	388	\$494,132
Health Instruction	42,605		100		\$42,705
Technical Education	210,806	250	22,231	830	\$234,117
Mathematics	430,521		4,200		\$434,721
Music	204,842	8,250	7,762	7,845	\$228,699
Science	516,040	2,400	9,110	350	\$527,900
Social Studies	500,070	9,050	7,250	300	\$516,670
Career Education			800	215	\$1,015
Reading					\$0
Physical Education	99,414	4,100	2,410	130	\$106,054
Homebound Instruction	14,000				\$14,000
Tutorial	106,474	20,600			\$127,074
Special Education	795,637	18,400	3,000		\$817,037
Guidance	391,635	3,200	7,003	675	\$402,513
Health Services	74,859	380	1,900	145	\$77,284
Psychological Services	106,988		850	230	\$108,068
Speech	29,312		200		\$29,512
Library/Media	114,137	500	7,085	425	\$122,147
Instructional Technology	147,049	31,500	25,323	45,000	\$248,872
Administrative Services	631,087	32,510	11,255	28,365	\$703,217
Facilities	339,576	282,000	433,940	7,230	\$1,062,746
Graduation		7,550	2,900		\$10,450
Student Activities	467,342	99,555	68,300	258,481	\$893,678
	<u>\$6,718,254</u>	<u>\$524,964</u>	<u>\$662,654</u>	<u>\$375,484</u>	<u>\$8,281,356</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		\$2,806,340				\$2,806,340
FICA		729,668				\$729,668
Retirement		521,164				\$521,164
Unemployment Compensation		17,500				\$17,500
Worker's Compensation		155,572				\$155,572
Professional Development	208,955	65,325		5,000		\$279,280
Instruction		527,589				\$527,589
Student Transportation					1,302,473	\$1,302,473
Curriculum Development	70,000	9,700		7,100	500	\$87,300
Homebound	6,000					\$6,000
Occupational Therapy	91,294			3,000		\$94,294
Physical Therapy	57,255			3,000		\$60,255
Special Education	261,427	108,265		6,250	3,250	\$379,192
Board of Education	30,636	414,765		27,200	14,960	\$487,561
Central Administrative Services	363,308	1,600		13,796	7,100	\$385,804
Fiscal Services	353,717	68,015		3,500	4,010	\$429,242
Administrative Technology	183,182	275,971		4,000	15,000	\$478,153
Facilities/Food Service	165,347	893,000		12,650	26,800	\$1,097,797
Debt Service		2,411,002				\$2,411,002
	<u>\$1,791,121</u>	<u>\$9,005,476</u>	<u>\$0</u>	<u>\$85,496</u>	<u>\$1,374,093</u>	<u>\$12,256,186</u>



- Employee Benefits
- Debt Service
- Facilities Maintenance
- Administrative Services
- Support Services
- Instructional Programs

Elementary Budget by Program Area

<u>Function</u>	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>	<u>2024-2025 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$155,300	\$212,730	\$293,215	80,485	37.83 %
Art	122,547	136,078	143,862	7,784	5.72 %
Language Arts	669,950	687,658	754,582	66,924	9.73 %
Foreign Language	103,283	105,375	107,750	2,375	2.25 %
Health Instruction	3,750	3,750	3,875	125	3.33 %
Mathematics	751,553	765,172	833,668	68,496	8.95 %
Music	149,787	155,901	161,597	5,696	3.65 %
Science	650,182	672,204	745,398	73,194	10.89 %
Social Studies	640,749	660,247	726,208	65,961	9.99 %
Reading	211,092	241,028	233,305	(7,723)	(3.20)%
Physical Education	236,994	246,003	266,507	20,504	8.33 %
Homebound Instruction					0.00 %
Talented and Gifted	104,660	106,653	57,271	(49,382)	(46.30)%
Tutorial	216,478	218,543	224,288	5,745	2.63 %
Preschool	878,546	933,903	970,621	36,718	3.93 %
Special Education	1,185,758	1,138,867	1,315,376	176,509	15.50 %
Instructional Technology	<u>395,869</u>	<u>389,874</u>	<u>387,941</u>	<u>(1,933)</u>	<u>(0.50)%</u>
Instructional Programs	<u>\$6,476,498</u>	<u>\$6,673,986</u>	<u>\$7,225,464</u>	<u>\$551,478</u>	8.26 %
Guidance	\$2,828	\$3,028	\$3,028	\$0	0.00 %
Health Services	196,592	226,942	177,120	-49,822	(21.95)%
Psychological Services	244,101	287,628	305,254	17,626	6.13 %
Speech	270,426	267,469	292,955	25,486	9.53 %
Library/Media	<u>226,047</u>	<u>236,347</u>	<u>222,552</u>	<u>-13,795</u>	<u>(5.84)%</u>
Support Services	<u>\$939,994</u>	<u>\$1,021,414</u>	<u>\$1,000,909</u>	<u>(\$20,505)</u>	(2.01)%
Administrative Services	<u>\$579,336</u>	<u>\$606,732</u>	<u>\$750,197</u>	<u>\$143,465</u>	23.65 %
Facilities	<u>\$1,566,106</u>	<u>\$1,649,010</u>	<u>\$1,787,993</u>	<u>\$138,983</u>	8.43 %
Student Activities	<u>\$23,574</u>	<u>\$27,074</u>	<u>\$35,792</u>	<u>\$8,718</u>	32.20 %
Student Activities	<u>\$23,574</u>	<u>\$27,074</u>	<u>\$35,792</u>	<u>\$8,718</u>	32.20 %
	<u>\$9,585,508</u>	<u>\$9,978,216</u>	<u>\$10,800,355</u>	<u>\$822,139</u>	8.24 %
Student Count	581	612	635 (estimated)		3.76 %

Middle School Budget by Program Area

<u>Function</u>	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>	<u>2024-2025 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$76,600	\$108,400	\$154,950	\$46,550	42.94 %
Art	81,954	53,841	59,403	5,562	10.33 %
Language Arts	305,470	302,331	340,639	38,308	12.67 %
Foreign Language	283,535	284,006	298,323	14,317	5.04 %
Health Instruction	107,829	110,024	111,921	1,897	1.72 %
Family and Consumer Sciences	107,259	107,902	78,696	(29,206)	(27.07)%
Technical Education	106,714	107,624	108,554	930	0.86 %
Mathematics	353,084	373,793	306,981	(66,812)	(17.87)%
Music	149,058	194,066	200,103	6,037	3.11 %
Science	262,139	271,236	314,671	43,435	16.01 %
Social Studies	292,182	321,610	309,398	(12,212)	(3.80)%
Career Education	3,239	2,839	2,725	(114)	(4.02)%
Reading	23,186	24,079	24,799	720	2.99 %
Physical Education	172,630	176,067	179,800	3,733	2.12 %
Homebound Instruction	5,000	5,000	5,000	0	0.00 %
Talented and Gifted	102,394	104,817	23,441	(81,376)	(77.64)%
Tutorial	73,697	74,923	77,091	2,168	2.89 %
Special Education	612,085	626,152	743,711	117,559	18.77 %
Instructional Technology	<u>267,021</u>	<u>255,709</u>	<u>200,796</u>	<u>(54,913)</u>	(21.47)%
Instructional Programs	<u>\$3,385,076</u>	<u>\$3,504,419</u>	<u>\$3,541,002</u>	<u>\$36,583</u>	1.04 %
Guidance	\$132,410	\$135,064	\$136,672	\$1,608	1.19 %
Health Services	66,860	52,277	77,009	24,732	47.31 %
Psychological Services	100,474	102,467	104,753	2,286	2.23 %
Speech	75,546	77,095	78,465	1,370	1.78 %
Library/Media	<u>102,932</u>	<u>104,895</u>	<u>92,401</u>	<u>(12,494)</u>	(11.91)%
Support Services	<u>\$478,222</u>	<u>\$471,798</u>	<u>\$489,300</u>	<u>\$17,502</u>	3.71 %
Administrative Services	<u>\$422,110</u>	<u>\$431,924</u>	<u>\$418,156</u>	<u>(\$13,768)</u>	(3.19)%
Facilities	<u>\$811,519</u>	<u>\$942,992</u>	<u>\$933,038</u>	<u>(\$9,954)</u>	(1.06)%
Student Activities	<u>184,613</u>	<u>202,392</u>	<u>201,488</u>	<u>(904)</u>	(0.45)%
Student Activities	<u>\$184,613</u>	<u>\$202,392</u>	<u>\$201,488</u>	<u>(\$904)</u>	(0.45)%
	<u>\$5,281,540</u>	<u>\$5,553,525</u>	<u>\$5,582,984</u>	<u>\$29,459</u>	0.53 %
Student Count	263	262	263 (estimated)		0.38 %

High School Budget by Program Area

<u>Function</u>	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>	<u>2024-2025 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$121,495	\$144,938	\$262,065	\$117,127	80.81 %
Art	217,647	220,338	223,402	3,064	1.39 %
Business Education	113,324	118,547	112,288	(6,259)	(5.28)%
Language Arts	488,400	463,903	480,990	17,087	3.68 %
Foreign Language	473,701	486,978	494,132	7,154	1.47 %
Health Instruction	49,496	50,281	42,705	(7,576)	(15.07)%
Technical Education	225,160	230,438	234,117	3,679	1.60 %
Mathematics	485,903	411,911	434,721	22,810	5.54 %
Music	241,068	221,288	228,699	7,411	3.35 %
Science	542,555	586,118	527,900	(58,218)	(9.93)%
Social Studies	480,001	501,774	516,670	14,896	2.97 %
Career Education	1,015	1,015	1,015	0	0.00 %
Reading					0.00 %
Physical Education	117,955	121,824	106,054	(15,770)	(12.94)%
Homebound Instruction	16,000	16,000	14,000	(2,000)	(12.50)%
Tutorial	108,666	111,108	127,074	15,966	14.37 %
Special Education	845,253	808,866	817,037	8,171	1.01 %
Instructional Technology	<u>346,457</u>	<u>302,500</u>	<u>248,872</u>	<u>(\$53,628)</u>	(17.73)%
Instructional Programs	<u>\$4,874,096</u>	<u>\$4,797,827</u>	<u>\$4,871,741</u>	<u>\$73,914</u>	1.54 %
Guidance	\$381,802	\$363,501	\$402,513	\$39,012	10.73 %
Health Services	68,442	75,210	77,284	2,074	2.76 %
Psychological Services	103,502	105,633	108,068	2,435	2.31 %
Speech	28,604	29,217	29,512	295	1.01 %
Library/Media	<u>138,308</u>	<u>136,391</u>	<u>122,147</u>	<u>(14,244)</u>	(10.44)%
Support Services	<u>\$720,658</u>	<u>\$709,952</u>	<u>\$739,524</u>	<u>\$29,572</u>	4.17 %
Administrative Services	<u>\$589,499</u>	<u>\$669,726</u>	<u>\$703,217</u>	<u>\$33,491</u>	5.00 %
Facilities	<u>\$1,436,052</u>	<u>\$1,166,450</u>	<u>\$1,062,746</u>	<u>(\$103,704)</u>	(8.89)%
Graduation	\$10,950	\$10,450	\$10,450	\$0	0.00 %
Student Activities	<u>765,605</u>	<u>795,049</u>	<u>893,678</u>	<u>\$98,629</u>	12.41 %
Student Activities	<u>\$776,555</u>	<u>\$805,499</u>	<u>\$904,128</u>	<u>\$98,629</u>	12.24 %
	<u>\$8,396,860</u>	<u>\$8,149,454</u>	<u>\$8,281,356</u>	<u>\$131,902</u>	1.62 %
Student Count	424	390	370 (estimated)		(5.13)%

Totals by Program Area

<u>Function</u>	<u>2019-2020</u> <u>Actuals</u>	<u>2020-2021</u> <u>Actuals</u>	<u>2021-2022</u> <u>Actuals</u>	<u>2022-2023</u> <u>Actuals</u>	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>
General Instruction	\$4,688,436	\$5,059,413	\$4,620,799	\$4,470,142	\$5,093,328	\$5,468,063
Art	376,783	392,032	442,182	398,970	410,257	426,667
Business Education	108,416	106,102	110,687	112,900	118,547	112,288
Language Arts	1,929,576	1,931,637	2,030,821	2,143,489	1,453,892	1,576,211
Foreign Language	766,071	776,907	788,460	815,339	876,359	900,205
Health Instruction	75,293	133,549	137,923	141,940	164,055	158,501
Family and Consumer Sciences	99,287	101,976	104,919	104,514	107,902	78,696
Technical Education	306,590	314,929	321,397	331,306	338,062	342,671
Mathematics	1,513,181	1,367,209	1,466,921	1,505,117	1,550,876	1,575,370
Music	569,455	596,504	570,099	554,661	571,255	590,399
Science	875,396	928,072	1,004,427	1,053,639	1,529,558	1,587,969
Social Studies	1,007,183	1,024,417	1,074,840	1,126,446	1,483,631	1,552,276
Career Education	1,951	2,076	1,823	1,694	3,854	3,740
Reading	298,737	267,376	282,243	288,245	265,107	258,104
Physical Education	538,717	493,294	526,748	540,916	543,894	552,361
Homebound Instruction	14,181	19,493	16,383	12,031	27,000	25,000
Talented and Gifted	192,728	196,209	201,775	205,182	211,470	80,712
Tutorial	268,073	305,882	309,644	322,620	404,574	428,453
Preschool	677,950	772,821	850,598	926,745	933,903	970,621
Special Education	2,944,393	2,916,993	2,986,939	2,677,746	2,536,385	2,845,624
SPED Therapy/Evaluation	195,734	118,548	106,839	38,335	37,500	30,500
Instructional Technology	767,140	898,285	876,609	835,590	948,083	837,609
Instructional Programs	\$18,215,270	\$18,723,724	\$18,833,076	\$18,607,565	\$19,609,492	\$20,402,040
Guidance	\$504,476	\$512,444	\$524,362	\$526,965	\$501,593	\$542,213
Health Services	263,937	296,293	323,160	341,051	354,429	331,413
Psychological Services	358,736	377,086	427,531	446,135	495,728	518,075
Speech	362,967	370,285	362,961	362,123	373,781	400,932
Occupational Therapy	65,325	58,856	74,416	78,145	85,265	94,294
Physical Therapy	83,372	89,564	83,953	87,700	92,147	60,255
Curriculum Development	81,756	105,936	129,411	156,155	99,250	87,300
Professional Development	209,256	212,233	213,925	216,717	265,452	279,280
Library/Media	416,680	428,942	450,835	454,156	477,633	437,100
Support Services	\$2,346,503	\$2,451,638	\$2,590,555	\$2,669,146	\$2,745,278	\$2,750,862
Board of Education	\$386,845	\$468,321	\$476,524	\$467,654	\$495,411	\$487,561
Superintendent	338,872	369,174	397,373	411,224	369,127	385,804
School/SPED Administration	1,668,931	1,751,665	1,845,050	1,947,364	2,162,788	2,250,762
Business Office	359,652	354,462	361,686	387,717	407,063	429,242
Administrative Technology	402,210	334,863	473,385	424,634	539,217	478,153
Administrative Services	\$3,156,510	\$3,278,484	\$3,554,018	\$3,638,592	\$3,973,606	\$4,031,522
Facilities	4,497,472	4,476,695	3,579,328	4,004,556	3,958,901	4,861,074
Graduation	\$8,756	\$10,244	\$11,342	\$11,749	\$10,450	\$10,450
Transportation	1,011,961	993,205	998,709	1,167,967	1,273,790	1,302,473
Student Activities	539,633	589,473	773,409	702,203	1,024,515	1,130,958
Food Services	22,139	23,961	1,901	62,959	19,000	20,500
Debt Service	3,757,175	3,152,220	3,045,763	2,963,163	3,229,313	2,411,002
Non-Instructional Services	\$5,339,663	\$4,769,103	\$4,831,123	\$4,908,042	\$5,557,068	\$4,875,383
	\$33,555,418	\$33,699,643	\$33,388,100	\$33,827,900	\$35,844,345	\$36,920,881
Student Count (In House)	1,222	1,241	1,264	1,267	1,264	1,268 (estimated)

Instructional Programs**\$1,586,694**

	<u>Actuals</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Adult Education Tuition	\$46,162	\$46,200	\$46,200	\$0	0.00 %
Instructional Programs	39,132	96,837	117,639	20,802	21.48 %
Athletics	242,279	255,300	274,825	19,525	7.65 %
Student Activities	15,750	14,600	17,550	2,950	20.21 %
Curriculum Development	8,124	3,200	4,000	800	25.00 %
Professional Development	7,943	11,075	11,325	250	2.26 %
Instructional Technology	54,100	128,000	128,000	0	0.00 %
Field Trips	48,255	75,893	71,973	(3,920)	(5.17)%
Tuition - Vo-Tech, Vo-Ag, Magnet	41,464	38,188	43,091	4,903	12.84 %
Staff Travel	<u>10,338</u>	<u>12,188</u>	<u>16,950</u>	<u>4,762</u>	<u>39.07 %</u>
Sub-total Purchased Services	\$513,548	\$681,481	\$731,553	\$50,072	7.35 %
Supplies					
Instructional Programs	\$271,112	\$300,311	\$296,599	(\$3,712)	(1.24)%
Athletics	62,332	70,300	66,250	(4,050)	(5.76)%
Student Activities	5,883	13,730	17,720	3,990	29.06 %
Curriculum Development	16,791	18,050	2,100	(15,950)	(88.37)%
Professional Development	(314)	6,500	5,000	(1,500)	(23.08)%
Career Incentive	813	5,000	5,000	0	0.00 %
Instructional Technology	237,020	208,265	131,115	(77,150)	(37.04)%
Textbooks	<u>4,634</u>	<u>43,805</u>	<u>10,950</u>	<u>(32,855)</u>	<u>(75.00)%</u>
Sub-total Supplies	\$598,271	\$665,961	\$534,734	(\$131,227)	(19.70)%
Equipment					
Instructional Programs	\$11,897	\$7,222	\$10,500	\$3,278	45.39 %
Furniture	61,093	50,580	88,605	38,025	75.18 %
Athletics	11,978	5,000	19,200	14,200	284.00 %
Curriculum Development	488	500	500	0	0.00 %
Instructional Technology	<u>65,365</u>	<u>196,920</u>	<u>152,925</u>	<u>(43,995)</u>	<u>(22.34)%</u>
Sub-total Equipment	\$150,821	\$260,222	\$271,730	\$11,508	4.42 %
Dues					
Instructional Programs	\$5,433	\$8,484	\$9,417	\$933	11.00 %
Athletics	16,809	17,658	22,010	4,352	24.65 %
Student Activities	11,444	13,995	17,250	3,255	23.26 %
Curriculum Development	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Dues	\$33,686	\$40,137	\$48,677	\$8,540	21.28 %
Totals	\$1,296,326	\$1,647,801	\$1,586,694	(\$61,107)	(3.71)%

Facilities**\$3,316,160**

	<u>Actual</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>Budget</u> <u>2023-2024</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Maintenance	\$912,072	\$746,350	\$1,578,250	\$831,900	111.46 %
Food Service	36,928		10,000	10,000	0.00 %
Grounds	199,428	240,700	240,700	0	0.00 %
Contingency	144,806	200,000	200,000	0	0.00 %
Water Mile Creek	4,947	5,700	6,000	300	5.26 %
Telephone	68,053	56,100	64,100	8,000	14.26 %
Staff Travel	<u>8,247</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Purchased Services	<u>\$1,374,481</u>	<u>\$1,266,850</u>	<u>\$2,117,050</u>	<u>\$850,200</u>	<u>67.11 %</u>
Supplies					
Custodial	\$57,734	\$103,100	\$127,850	\$24,750	24.01 %
Security	13,082	2,000	2,000	0	100.00 %
Food Service	61	2,000	2,000	0	0.00 %
Building Maintenance	85,428	135,400	135,400	0	0.00 %
Grounds	102,873	90,200	90,200	0	0.00 %
Gas	15,200	16,000	16,000	0	0.00 %
Electric	369,460	393,000	379,000	(14,000)	(3.56)%
Heating Oil	<u>545,886</u>	<u>437,476</u>	<u>401,710</u>	<u>(35,766)</u>	<u>(8.18)%</u>
Sub-total Supplies	<u>\$1,189,726</u>	<u>\$1,179,176</u>	<u>\$1,154,160</u>	<u>(\$25,016)</u>	<u>(2.12)%</u>
Equipment					
Maintenance	\$22,487	\$16,950	\$36,150	\$19,200	113.27 %
Food Service	<u>25,970</u>	<u>8,500</u>	<u>8,500</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Equipment	<u>\$48,457</u>	<u>\$25,450</u>	<u>\$44,650</u>	<u>\$19,200</u>	<u>75.44 %</u>
Dues					
Facilities	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>	<u>0.00 %</u>
Sub-total Dues	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>	<u>0.00 %</u>
Totals	\$2,612,963	\$2,471,776	\$3,316,160	\$844,384	34.16 %

Special Education**\$1,238,752**

	<u>Actual</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Homebound Instruction					0.00 %
Talented and Gifted	533	990	100	(890)	(89.90)%
SPED	41,029	13,000	213,400	200,400	1541.54 %
Therapy/Evaluation	38,335	37,500	30,500	(7,000)	(18.67)%
Medical Advisor	15,000	15,000	15,000	0	0.00 %
Psychological Services					0.00 %
Professional Development	7,428	10,000	10,000	0	0.00 %
SPED Office	10,662	138,920	62,765	(76,155)	(54.82)%
Postage		250	250	0	0.00 %
Transportation	298,986	395,349	419,204	23,855	6.03 %
Tuition SPED Public CT	83,438	195,410	100,650	(94,760)	(48.49)%
Tuition SPED Private CT		70,000	229,648	159,648	228.07 %
Tuition SPED Private Not CT	198,000	198,000	108,000	(90,000)	100.00 %
Staff Travel	<u>1,490</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Purchased Services	\$694,900	\$1,076,919	\$1,192,017	\$115,098	10.69 %
Supplies					
Talented and Gifted	\$5,402	\$6,975	\$7,700	\$725	10.39 %
Preschool	8,249	8,400	8,400	0	0.00 %
SPED	11,109	12,850	11,200	(1,650)	(12.84)%
Medical Advisor					0.00 %
Psychological Services	3,766	3,800	3,800	0	0.00 %
Speech	1,928	2,250	2,250	0	0.00 %
Occupational Therapy	1,759	3,000	3,000	0	0.00 %
Physical Therapy	2,321	3,000	3,000	0	0.00 %
SPED Office	<u>2,371</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Supplies	\$36,905	\$46,275	\$45,350	(\$925)	(2.00)%
Equipment					
Talented and Gifted					0.00 %
Physical Therapy					0.00 %
SPED Office	<u>488</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Equipment	\$488	\$500	\$500	\$0	0.00 %
Dues					
Talented and Gifted		\$271	\$180	(\$91)	(33.58)%
Psychological Services	220	225	230	5	2.22 %
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>
Sub-total Dues	\$695	\$971	\$885	(\$86)	(8.86)%
Totals	\$732,988	\$1,124,665	\$1,238,752	\$114,087	10.14 %

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

Administrative Services**\$1,026,921**

	<u>Actual</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Superintendent's Office		\$1,325	\$1,600	\$275	20.75 %
Business Office	70,117	65,535	68,015	2,480	3.78 %
Board of Education Attorney	85,624	75,000	85,000	10,000	13.33 %
Property/Liability Insurance	136,756	163,835	145,825	(18,010)	0.00 %
Board of Education	149,106	169,740	173,940	4,200	2.47 %
Advertising	17,968	10,000	10,000	0	0.00 %
School Based Administration	70,809	64,634	74,014	9,380	14.51 %
Administrative Technology	242,902	342,356	275,971	(66,385)	(19.39)%
High School Graduation	4,310	3,450	3,450	0	0.00 %
Postage	15,105	17,950	19,035	1,085	6.04 %
Printing	25,146	18,070	18,250	180	1.00 %
Staff Travel	<u>3,767</u>	<u>5,750</u>	<u>5,600</u>	<u>(150)</u>	<u>(2.61)%</u>
Sub-total Purchased Services	\$821,610	\$937,645	\$880,700	(\$56,945)	(6.07)%
Supplies					
Board of Education	\$16,018	\$17,800	\$17,800	\$0	0.00 %
Superintendent's Office	3,452	5,036	5,036	0	0.00 %
Business Office	1,827	3,500	3,500	0	0.00 %
School Based Administration	17,173	21,955	22,350	395	1.80 %
High School Graduation	2,606	2,900	2,900	0	0.00 %
Professional Books	253	2,800	2,800	0	0.00 %
Administrative Technology	<u>4,239</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Supplies	\$45,568	\$57,991	\$58,386	\$395	0.68 %
Equipment					
Board of Education	\$1,443	\$1,460	\$1,460	\$0	0.00 %
Superintendent's Office	488	500	500	0	0.00 %
Business Office	956	810	810	0	0.00 %
School Based Administration	28,112	31,584	28,294	(3,290)	(10.42)%
Administrative Technology	<u>136</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Equipment	\$31,135	\$49,354	\$46,064	(\$3,290)	(6.67)%
Dues					
Board of Education	\$22,381	\$21,433	\$13,500	(\$7,933)	(37.01)%
Superintendent's Office	5,144	6,200	6,600	400	6.45 %
Business Office	2,063	3,800	3,200	(600)	(15.79)%
School Based Administration	14,455	15,815	18,471	2,656	16.79 %
Technology	<u>125</u>			<u>0</u>	<u>0.00 %</u>
Sub-total Dues	\$44,167	\$47,248	\$41,771	(\$5,477)	(11.59)%
Totals	\$942,480	\$1,092,238	\$1,026,921	(\$65,317)	(5.98)%

Employee Benefits**\$4,274,244**

	<u>Actual</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Health Insurance	\$2,427,326	\$2,527,795	\$2,637,040	\$109,245	4.32 %
Medical Insurance Waiver	122,682	125,000	125,000	0	0.00 %
Life Insurance	35,938	36,500	40,000	3,500	9.59 %
Long Term Disability Insurance	4,100	4,300	4,300	0	0.00 %
FICA	662,738	693,687	729,668	35,981	5.19 %
Certified Retirement		61,000	65,000	4,000	6.56 %
Non-Certified Retirement	403,769	452,103	456,164	4,061	0.90 %
Unemployment Compensation	5,407	20,000	17,500	(2,500)	(12.50)%
Worker's Compensation Insurance	154,435	159,077	155,572	(3,505)	(2.20)%
Tuition Reimbursement	<u>38,415</u>	<u>35,000</u>	<u>44,000</u>	<u>9,000</u>	<u>25.71 %</u>
Totals	\$3,854,811	\$4,114,462	\$4,274,244	\$159,782	3.88 %

Support Services**\$78,298**

	<u>Actual</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Purchased Services					
Library/Media	\$7,932	\$14,177	\$13,822	(\$355)	(2.50)%
Guidance	5,558	5,400	5,400	0	0.00 %
Health Services	740	1,598	2,720	1,122	70.21 %
Postage	<u>26</u>			<u>0</u>	<u>0.00 %</u>
Sub-total Purchased Services	\$14,256	\$21,175	\$21,942	\$767	3.62 %
Supplies					
Library/Media	\$8,052	\$8,005	\$9,289	\$1,284	16.04 %
Guidance	11,465	14,051	12,381	(1,670)	(11.89)%
Health Services	7,267	7,500	8,095	595	7.93 %
Library/Media Books	26,098	27,280	24,380	(2,900)	(10.63)%
Guidance Books	<u>358</u>	<u>300</u>	<u>150</u>	<u>(150)</u>	<u>(50.00)%</u>
Sub-total Supplies	\$53,240	\$57,136	\$54,295	(\$2,841)	(4.97)%
Equipment					
Library				\$0	0.00 %
Guidance				0	0.00 %
Health Services				<u>0</u>	<u>0.00 %</u>
Sub-total Equipment	\$0	\$0	\$0	\$0	0.00 %
Dues					
Library/Media	\$551	\$972	\$1,112	\$140	14.40 %
Guidance	723	804	804	0	0.00 %
Health Services		<u>145</u>	<u>145</u>	<u>0</u>	<u>0.00 %</u>
Sub-total Dues	\$1,274	\$1,921	\$2,061	\$140	7.29 %
Totals	\$68,769	\$80,232	\$78,298	(\$1,934)	(2.41)%

Certified Salaries

\$16,349,160

	<u>Actual</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Administrators					
Central Office	\$575,711	\$561,295	\$592,949	\$31,654	5.64 %
Pupil Services	169,600	174,652	180,235	5,583	3.20 %
School-Based Administrators	<u>1,009,737</u>	<u>999,317</u>	<u>1,145,277</u>	<u>145,960</u>	<u>14.61 %</u>
Sub-total Administrators	\$1,755,048	\$1,735,264	\$1,918,461	\$183,197	10.56 %
Classroom Teachers					
Elementary	\$2,505,152	\$2,813,363	\$2,977,184	\$163,821	<u>5.82 %</u>
Sub-total Classroom Teachers	\$2,505,152	\$2,813,363	\$2,977,184	\$163,821	5.82 %
Programs					
Art	\$377,266	\$389,277	\$404,772	\$15,495	3.98 %
Business Education	103,624	105,617	107,903	2,286	2.16 %
Language Arts	882,980	756,521	807,234	50,713	6.70 %
Foreign Language	796,615	753,174	877,431	124,257	16.50 %
Health Instruction	135,826	158,368	154,064	(4,304)	(2.72)%
Family/Consumer Science	101,524	103,517	73,021	(30,496)	(29.46)%
Technical Education	297,230	304,238	311,200	6,962	2.29 %
Mathematics	787,182	775,796	736,108	(39,688)	(5.12)%
Music	522,188	532,121	553,337	21,216	3.99 %
Science	724,629	819,950	823,451	3,501	0.43 %
Social Studies	815,745	796,864	807,823	10,959	1.38 %
Reading	99,624	101,617	103,903	2,286	2.25 %
Physical Education	524,914	525,457	533,146	7,689	1.46 %
Library	370,974	382,285	342,241	(40,044)	(10.47)%
Instructional Technology	<u>278,029</u>	<u>206,666</u>	<u>211,390</u>	<u>4,724</u>	<u>2.29 %</u>
Sub-total Programs	\$6,818,350	\$6,711,468	\$6,847,024	\$135,556	2.02 %
Special Education					
Classroom - Special Education	\$1,356,768	\$1,384,212	\$1,451,842	\$67,630	4.89 %
Preschool	539,102	555,519	576,609	21,090	3.80 %
School Psychologists	442,149	491,703	514,045	22,342	4.54 %
Speech/Language Pathologists	359,970	371,306	398,457	27,151	7.31 %
Summer School - Special Education				0	0.00 %
Talented & Gifted	<u>199,248</u>	<u>203,234</u>	<u>72,732</u>	<u>(130,502)</u>	<u>(64.21)%</u>
Sub-total Special Education	\$2,897,236	\$3,005,974	\$3,013,685	\$7,711	0.26 %
Other Services					
Summer School - High/Middle		\$0	\$11,000	\$11,000	0.00 %
Homebound Instruction	12,031	25,000	25,000	0	0.00 %
Guidance	414,157	396,580	436,492	39,912	10.06 %
Curriculum Development	126,462	70,000	70,000	0	0.00 %
Athletics	356,752	381,811	409,687	27,876	7.30 %
Substitute Teachers	387,179	311,000	500,000	189,000	60.77 %
Extracurricular Activities	<u>113,403</u>	<u>137,955</u>	<u>140,627</u>	<u>2,672</u>	<u>1.94 %</u>
Sub-total Other Services	\$1,409,984	\$1,322,346	\$1,592,806	\$270,460	20.45 %
Totals	\$15,385,769	\$15,588,415	\$16,349,160	\$760,745	4.88 %

Non-Certified Salaries**\$5,756,381**

	<u>Actual 2022-2023</u>	<u>Budget 2023-2024</u>	<u>Budget 2024-2025</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Facilities Supervision	\$237,280	\$235,034	\$241,862	\$6,828	2.91 %
Tutorial	319,336	362,594	373,403	10,809	2.98 %
Reading	188,621	163,490	154,201	(9,289)	(5.68)%
Guidance	94,678	84,458	86,986	2,528	2.99 %
Health Offices	333,044	345,186	320,453	(24,733)	(7.17)%
Library	40,549	44,914	46,256	1,342	2.99 %
Instructional Technology	201,075	208,232	214,179	5,947	2.86 %
Board of Education	29,340	29,743	30,636	893	3.00 %
Central Office	154,827	151,807	156,325	4,518	2.98 %
School Based	526,565	548,687	559,739	11,052	2.01 %
Fiscal Services	172,504	171,579	176,706	5,127	2.99 %
Administrative Technology	177,231	177,861	183,182	5,321	2.99 %
Preschool	370,893	369,984	385,612	15,628	4.22 %
Special Education	980,902	1,163,823	1,199,682	35,859	3.08 %
Occupational Therapy	76,386	82,265	91,294	9,029	10.98 %
Physical Therapy	85,379	89,147	57,255	(31,892)	(35.77)%
Pupil Services	78,746	78,834	81,192	2,358	2.99 %
Athletics	35,571	36,273	71,866	35,593	98.13 %
Facilities Clerical	58,472	57,274	57,825	551	0.96 %
Maintenance	212,224	203,865	209,910	6,045	2.97 %
Custodian	<u>946,576</u>	<u>1,011,952</u>	<u>1,057,817</u>	<u>45,865</u>	<u>4.53 %</u>
Totals	\$5,320,200	\$5,617,002	\$5,756,381	\$139,379	2.48 %

Transportation**\$883,269**

	<u>Actual 2022-2023</u>	<u>Budget 2023-2024</u>	<u>Budget 2024-2025</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Regular	\$549,889	\$755,561	\$796,044	\$40,483	5.36 %
Fuel	87,652	102,480	68,625	(33,855)	(33.04)%
Magnet	7,514	7,000	6,000	(1,000)	(14.29)%
Vo-Tech/Vo-Ag	<u>5,378</u>	<u>13,400</u>	<u>12,600</u>	<u>(800)</u>	<u>(5.97)%</u>
Totals	\$650,432	\$878,441	\$883,269	\$4,828	0.55 %

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 2024-2025		
Center School/Middle School	Replace Main Campus Generator	\$150,000
Middle School	Increase Front Exterior Lighting	\$40,000
High School	Update Gym Sound System	\$30,000
Middle School	Replace Auditorium Carpet	\$23,500
Lyme School	Repaint Exterior	\$22,750
Middle School	Refinish Stage Floor	\$20,000
Lyme School	Repair Concrete Rear Entry Ramp	\$19,000
	Total	\$305,250

Instructional and Operational Technology

<u>Location</u>	<u>Description</u>	<u>2024 - 2025</u>
District Program Initiatives		
	Upgrade to Virtual Server Network	\$87,600
	Student laptop lease	\$58,500
	Replacement of aging District desktops	\$30,000
	Teacher laptops lease	\$51,615
		<u>\$227,715</u>
District Annual Support		
	Network license renewals and contracted services	\$188,371
	Educational applications	\$128,000
	Computer supplies	\$76,400
		<u>\$392,771</u>
	Grand Total	<u>\$620,486</u>

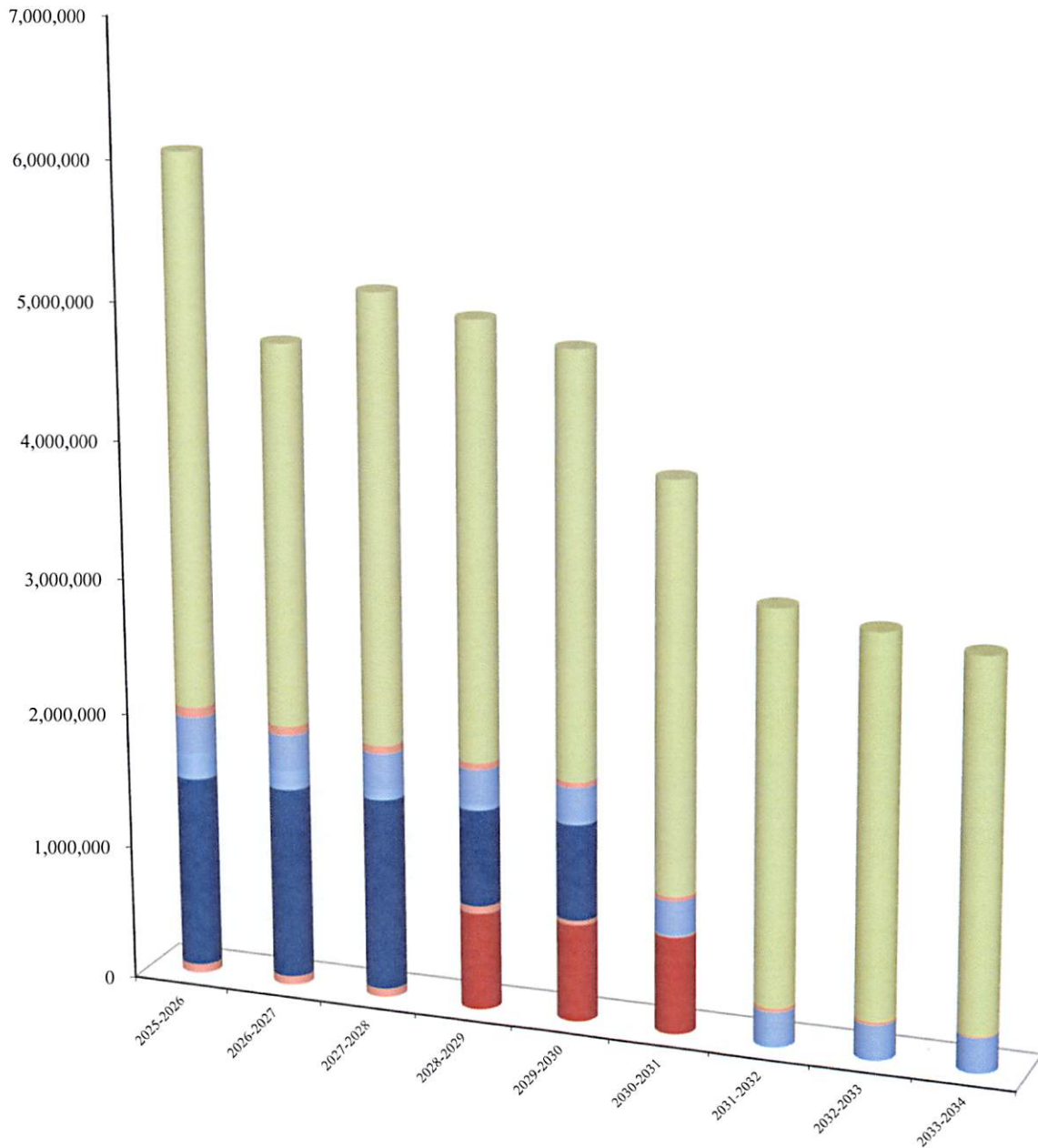
Debt Service

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

<u>Fiscal Year</u>	<u>2015 HS Building Bonds \$5.0 Million</u>	<u>2017 Refunding Bonds \$ 9.325 Million</u>	<u>2020 Refunding Bonds \$7.125 Million</u>	<u>2023 PreK-8 Project* CN/MC/LC/MS</u>	<u>Total Debt Service</u>	<u>YOY Variance</u>
2024-2025	345,363	967,100	795,900	302,139	\$2,410,502	\$818,301
2025-2026	339,400	1,619,200	65,100	4,021,015	\$6,044,715	\$3,634,213
2026-2027	331,450	1,562,400	65,100	2,780,969	\$4,739,919	(\$1,304,796)
2027-2028	318,500	1,510,500	65,100	3,264,775	\$5,158,875	\$418,956
2028-2029	310,700	757,700	779,225	3,173,025	\$5,020,650	(\$138,225)
2029-2030	302,900	724,200	757,475	3,081,275	\$4,865,850	(\$154,800)
2030-2031	295,100		730,800	2,989,525	\$4,015,425	(\$850,425)
2031-2032	286,650			2,897,775	\$3,184,425	(\$831,000)
2032-2033	278,200			2,806,025	\$3,084,225	(\$100,200)
2033-2034	269,100			2,718,575	\$2,987,675	(\$96,550)
2034-2035				2,635,400	\$2,635,400	(\$352,275)
2035-2036				2,557,300	\$2,557,300	(\$78,100)
2036-2037				2,484,300	\$2,484,300	(\$73,000)
2037-2038				2,411,300	\$2,411,300	(\$73,000)
2038-2039				2,338,300	\$2,338,300	(\$73,000)
2039-2040				2,265,300	\$2,265,300	(\$73,000)
2040-2041				2,192,300	\$2,192,300	(\$73,000)
2041-2042				2,119,300	\$2,119,300	(\$73,000)
2042-2043				2,046,300	\$2,046,300	(\$73,000)
2043-2044				1,973,300	\$1,973,300	(\$73,000)
2044-2045				1,900,300	\$1,900,300	(\$73,000)
2045-2046				989,400	\$989,400	(\$910,900)
Total	\$3,077,363	\$7,141,100	\$3,258,700	\$53,947,898	\$67,425,061	

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

Principal and Interest Payments



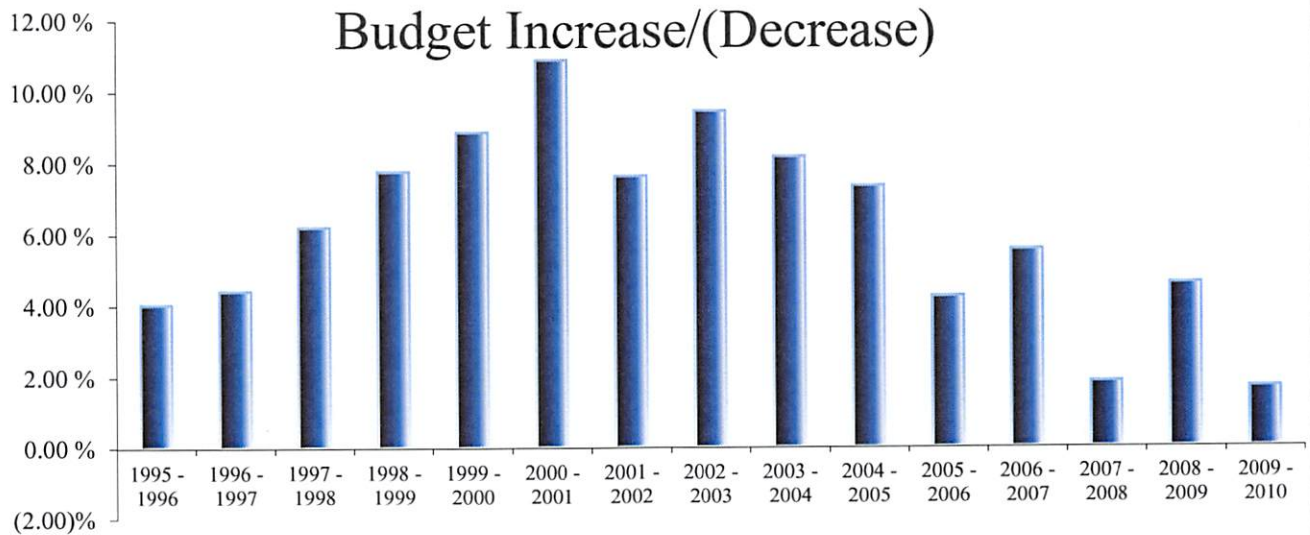
■ 2020 Refunding Bonds - Principal
■ 2017 Refunding Principal
■ 2015 Building Project - Principal
■ 2023 PreK-8 Project

■ 2020 Refunding Bonds - Interest
■ 2017 Refunding Interest
■ 2015 Building Project - Interest

Budget Increase History

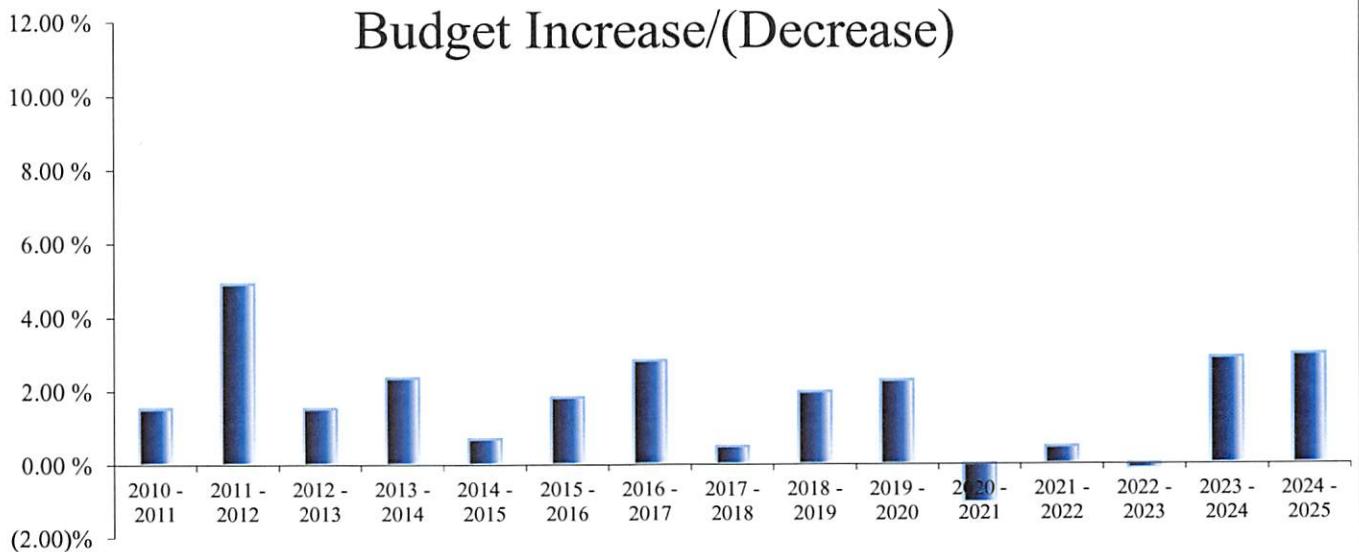
Operating Budget + Debt Service = Total Budget

<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>
1995 - 1996	11,828,121	4.99 %	335,280	(8.16)%	12,163,401	4.02 %
1996 - 1997	12,379,186	4.66 %	319,890	(4.59)%	12,699,076	4.40 %
1997 - 1998	13,189,839	6.55 %	297,473	(7.01)%	13,487,312	6.21 %
1998 - 1999	14,246,355	8.01 %	291,096	(2.14)%	14,537,451	7.79 %
1999 - 2000	15,408,351	8.16 %	423,094	45.35 %	15,831,445	8.90 %
2000 - 2001	16,689,122	8.31 %	869,958	105.62 %	17,559,080	10.91 %
2001 - 2002	18,330,157	9.83 %	573,818	(34.04)%	18,903,975	7.66 %
2002 - 2003	19,638,166	7.14 %	1,059,803	84.69 %	20,697,969	9.49 %
2003 - 2004	20,253,292	3.13 %	2,141,913	102.10 %	22,395,205	8.20 %
2004 - 2005	21,678,676	7.04 %	2,368,992	10.60 %	24,047,668	7.38 %
2005 - 2006	22,837,294	5.34 %	2,232,789	(5.75)%	25,070,083	4.25 %
2006 - 2007	24,415,237	6.91 %	2,051,657	(8.11)%	26,466,894	5.57 %
2007 - 2008	24,948,225	2.18 %	2,008,204	(2.12)%	26,956,429	1.85 %
2008 - 2009	26,231,697	5.14 %	1,966,094	(2.10)%	28,197,791	4.61 %
2009 - 2010	26,755,576	2.00 %	1,922,939	(2.19)%	28,678,515	1.70 %



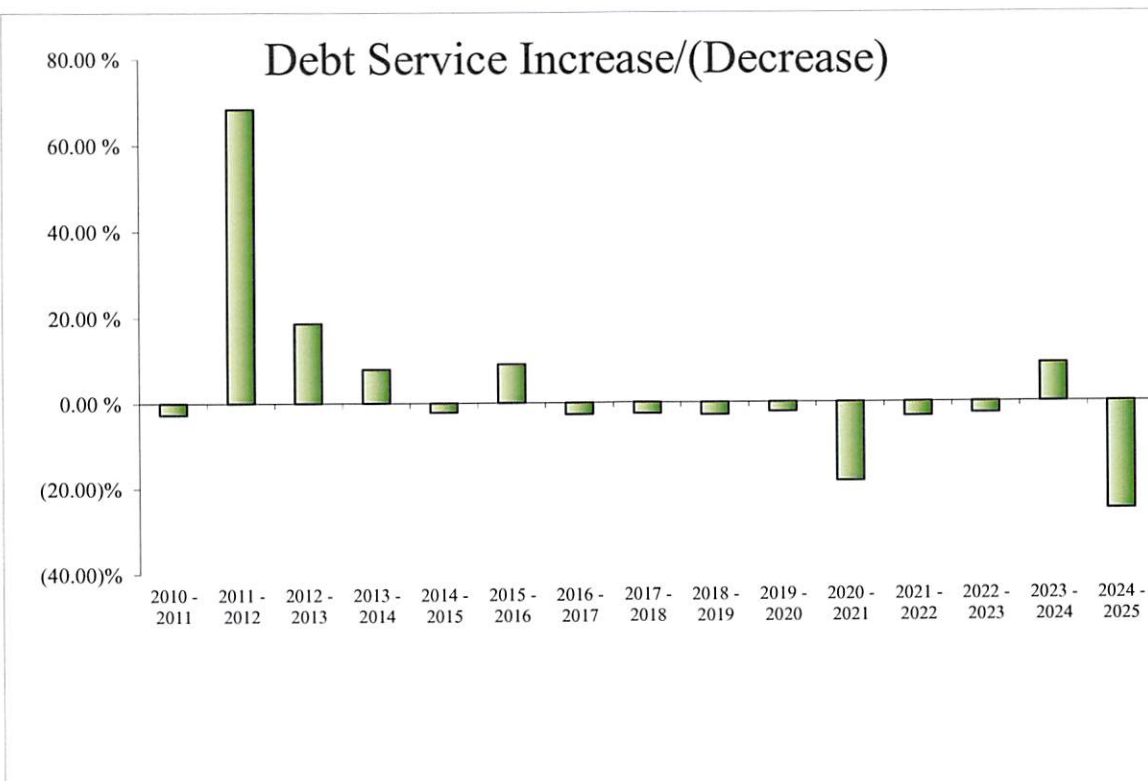
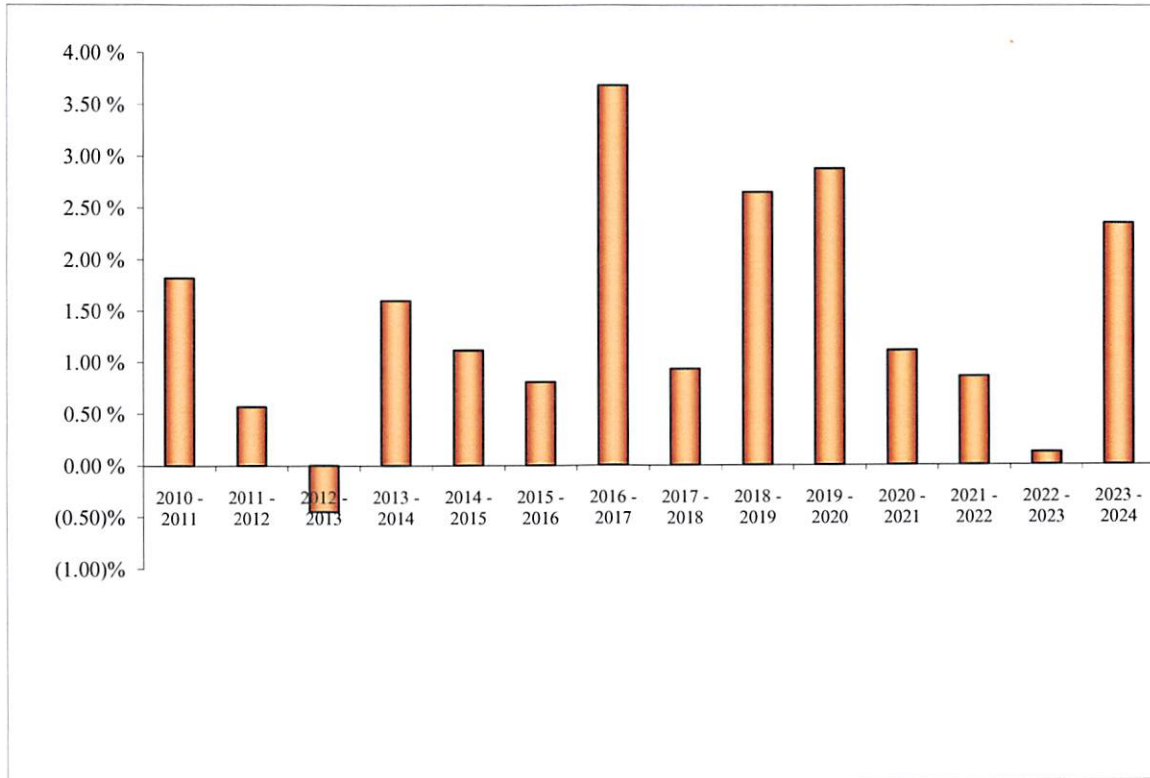
Budget Increase History

Operating Budget + Debt Service = Total Budget						
Year	Operating Budget	% Increase or (Decrease)	Debt Service	% Increase or (Decrease)	Total Budget	% Increase or (Decrease)
2010 - 2011	27,242,437	1.82 %	1,871,131	(2.69)%	29,113,568	1.52 %
2011 - 2012	27,396,512	0.57 %	3,150,251	68.36 %	30,546,763	4.92 %
2012 - 2013	27,273,512	(0.45)%	3,737,452	18.64 %	31,010,964	1.52 %
2013 - 2014	27,709,107	1.60 %	4,032,682	7.90 %	31,741,789	2.36 %
2014 - 2015	28,017,300	1.11 %	3,946,101	(2.15)%	31,963,401	0.70 %
2015 -2016	28,242,650	0.80 %	4,304,759	9.09 %	32,547,409	1.83 %
2016 - 2017	29,282,906	3.68 %	4,187,471	(2.72)%	33,470,377	2.84 %
2017 - 2018	29,555,195	0.93 %	4,079,076	(2.59)%	33,634,271	0.49 %
2018 - 2019	30,338,915	2.65 %	3,959,613	(2.93)%	34,298,528	1.97 %
2019 - 2020	31,212,858	2.88 %	3,871,900	(2.22)%	35,084,758	2.29 %
2020 - 2021	31,558,910	1.11 %	3,152,721	(18.57)%	34,711,631	(1.06)%
2021 - 2022	31,828,285	0.85 %	3,046,263	(3.38)%	34,874,548	0.47 %
2022 - 2023	31,866,801	0.12 %	2,963,663	(2.71)%	34,830,464	(0.13)%
2023 - 2024	32,615,032	2.35 %	3,229,313	8.96 %	35,844,345	2.91 %
2024 - 2025	34,509,879	5.81 %	2,411,002	(25.34)%	36,920,881	3.00 %



Budget Increase History

Operating Budget + Debt Service = Total Budget



Personnel FTEs

Function	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
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	6.50
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>10.50</u>
Art	4.10	4.10	4.30	4.30	4.30	4.30
Athletics	1.00	1.00	1.00	1.00	1.00	1.00
Business Education	2.00	2.00	2.00	2.00	2.00	2.00
Instructional Technology	2.00	2.00	2.00	2.00	1.00	1.00
Family/Consumer Science	1.00	1.00	1.00	1.00	1.00	1.00
Foreign Language	9.00	9.00	9.00	9.00	9.00	9.00
Guidance	4.00	4.00	4.00	4.00	4.00	4.00
Health Instruction	1.20	1.60	1.60	1.60	1.60	1.60
Language Arts	10.00	9.00	8.40	8.80	8.00	8.00
Library Media	4.00	4.00	4.00	4.00	4.00	3.50
Mathematics	10.00	10.00	10.00	10.00	9.00	9.00
Music	5.70	6.00	5.90	5.90	5.90	5.90
Physical Education	5.80	5.60	5.80	5.80	5.80	5.90
Preschool	5.00	5.00	6.00	6.00	6.00	6.00
School Psychologist	4.20	4.40	4.40	4.40	4.80	4.80
Reading	1.00	1.00	1.00	1.00	1.00	1.00
Regular Education - Elementary	25.00	27.00	29.00	30.00	30.00	31.00
Science	9.00	9.00	9.00	9.00	9.00	9.00
Social Studies	8.00	8.00	8.00	8.00	8.00	8.00
Special Education	16.00	16.00	16.00	16.00	16.50	16.50
Speech	4.00	4.00	4.00	4.00	4.00	4.00
SRBI	3.00	2.00	2.00	3.00	3.00	3.00
Talented & Gifted	2.00	2.00	2.00	2.00	1.00	0.70
Technical Education	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Certified Teachers	<u>140.00</u>	<u>140.70</u>	<u>143.40</u>	<u>145.80</u>	<u>142.90</u>	<u>143.20</u>
Facilities Administration	3.00	3.00	3.00	3.00	3.00	3.00
Instructional Technology	4.00	4.00	5.00	5.00	4.00	4.00
Custodian	20.00	20.00	20.00	19.00	19.00	19.00
Business Office	2.75	2.75	2.75	2.75	2.75	2.75
Guidance	2.00	1.50	1.50	1.50	1.50	1.50
Health Offices	4.41	4.41	5.41	5.41	5.60	5.00
Administrative Technology	2.00	2.00	2.00	2.00	2.00	2.00
Library	1.80	1.80	1.80	1.80	1.62	1.62
Maintenance	4.00	4.00	4.00	3.00	3.00	3.00
Physical Therapy	1.11	1.11	1.11	1.11	1.11	0.74
Occupational Therapy	1.00	1.00	1.00	1.00	1.00	1.00
BCBA	0.00	1.00	1.00	1.00	1.00	1.00
Tutor	8.00	9.83	9.83	9.83	9.83	9.83
Professional Development/Curriculum	0.50	0.50	0.50	0.50	0.50	0.50
Instructional Assistant/SCC	65.63	64.03	64.95	66.70	64.34	63.45
Athletic Trainer	1.00	1.00	1.00	1.00	1.00	1.00
School Administration/Security	8.91	9.39	9.39	9.39	10.53	10.53
Pupil Services Administration	1.52	1.52	1.52	1.52	1.52	1.52
Superintendent/Board of Education	<u>1.50</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>
Non-Certified Staff	<u>133.13</u>	<u>135.06</u>	<u>137.98</u>	<u>137.73</u>	<u>135.52</u>	<u>133.66</u>
	<u>283.13</u>	<u>285.76</u>	<u>291.38</u>	<u>293.53</u>	<u>288.42</u>	<u>287.36</u>
Student Count (In House)	1222	1241	1264	1267	1264	1268 (estimated)

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

<u>Line Item</u>	<u>Current Budget FY 23-24</u>	<u>Proposed Budget FY24-25</u>	<u>\$ Increase/ (Decrease)</u>	<u>Line Item % Increase/ (Decrease)</u>	<u>Estimated Budget FY25-26</u>	<u>\$ Increase/ (Decrease)</u>	<u>Line Item % Increase/ (Decrease)</u>	<u>Estimated Budget FY26-27</u>	<u>\$ Increase/ (Decrease)</u>	<u>Line Item % Increase/ (Decrease)</u>
Certified Salaries	15,588,415	16,349,160	760,745	4.88 %	16,932,420	583,260	3.57 %	17,524,315	591,895	3.50 %
Non-Certified Salaries	4,108,877	4,188,967	80,090	1.95 %	4,327,500	138,533	3.31 %	4,464,200	136,700	3.16 %
Employee Benefits	4,114,462	4,274,244	159,782	3.88 %	4,335,000	60,756	1.42 %	4,515,200	180,200	4.16 %
Instructional Programs	1,647,801	1,586,694	(61,107)	(3.71)%	1,692,283	105,589	6.65 %	1,725,715	33,432	1.98 %
Special Education	1,124,665	1,238,752	114,087	10.14 %	1,197,114	(41,638)	(3.36)%	1,242,113	44,999	3.76 %
Support Services	80,232	78,298	(1,934)	(2.41)%	82,446	4,148	5.30 %	80,455	(1,991)	(2.41)%
Administrative Services	1,092,238	1,026,921	(65,317)	(5.98)%	1,122,118	95,197	9.27 %	1,092,436	(29,682)	(2.65)%
Pupil Transportation	878,441	883,269	4,828	0.55 %	1,041,977	158,708	17.97 %	1,062,352	20,375	1.96 %
Plant Operation & Maintenance	3,979,901	4,883,574	903,673	22.71 %	4,033,683	(849,891)	(17.40)%	4,051,792	18,109	0.45 %
Operating Budget	32,615,032	34,509,879	1,894,847	5.81 %	34,764,541	254,662	0.74 %	35,758,578	994,037	2.86 %
Contract Service for Debt	885,000	500	(884,500)	(99.94)%	500	0	0.00 %	500	0	0.00 %
Interest on Bonds	459,313	700,502	241,189	52.51 %	338,700	(361,802)	(51.65)%	273,950	(64,750)	(19.12)%
Bond Redemption	1,885,000	1,710,000	(175,000)	(9.28)%	5,706,015	3,996,015	233.69 %	4,465,969	(1,240,046)	(21.73)%
Debt Service	3,229,313	2,411,002	(818,311)	(25.34)%	6,045,215	3,634,213	150.73 %	4,740,419	(1,304,796)	(21.58)%
Total Budget	35,844,345	36,920,881	1,076,536	3.00 %	40,809,756	3,888,875	10.53 %	40,498,997	(310,759)	(0.76)%

Summary of Federal Grants

	Allocated Budget <u>2023-2024</u>	Estimated <u>2024-2025</u>
Title I (Part A) Improving Teacher Quality		
Supplies	\$39,797	
Purchased Professional and Other Services	<u>41,500</u>	
	\$81,297	\$81,297
Title IV: Student Support & Academic Enrichment		
Professional Services	\$6,000	
Supplies	<u>4,000</u>	
	\$10,000	\$10,000
Title VI: Special Education 611/619		
Instruction	\$198,225	
Purchased Services	107,524	
Instructional and Other Supplies	<u>32,769</u>	
	\$338,518	\$338,518
Title II (Part A) Professional Development		
Purchased Services	15,000	
Supplies	<u>6,061</u>	
	\$21,061	\$21,061
	<u>\$450,876</u>	<u>\$450,876</u>

Impact to Towns

		<u>Lyme</u>	<u>Old Lyme</u>
Student Census			
October 1, 2023	1,291	239	1,052
April 1, 2024	1,294	236	1,058
Average	1,293	238	1,055
Percent of total census for billing		18.4%	81.6%
<hr/>			
2024-2025 Total Budget	36,920,881	18.4%	81.6%
Less: Estimated Receipts	<u>(305,206)</u>		
Subtotal	36,615,675	6,737,284	29,878,391
Less: Refund of 06/30/23 Fund Balance	<u>(422,760)</u>	<u>(75,251)</u>	<u>(347,509)</u>
Net Billings to Towns	36,192,915	6,662,033	29,530,882
 2023-2024 Total Budget	 35,844,345	 18.7%	 81.3%
Less: Estimated Receipts	<u>(300,306)</u>		
Subtotal	35,544,039	6,646,735	28,897,304
Less: Refund of 06/30/22 Fund Balance	<u>(872,359)</u>	<u>(158,769)</u>	<u>(713,590)</u>
Net Billings to Towns	34,671,680	6,487,966	28,183,714
 2022-2023 Enrollment Average		 17.8%	 82.2%
<hr/>			
IMPACT			
Net Billings to Towns	1,521,235	174,067	1,347,168
2024-2025 minus 2023-2024 net billings	4.4%	2.7%	4.8%

Estimated Revenue

	<u>Est 24-25</u>	<u>Est. 23-24</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Revenue from Service Charges</u>				
Out of District Tuition	\$270,500	\$292,000	(\$21,500)	(7.4)%
Classroom Rentals		0	0	0.0%
<u>Revenue from Interest</u>				
Earned on Interest Bearing Accounts	<u>30,000</u>	<u>3,000</u>	<u>27,000</u>	<u>900.0%</u>
	<u>\$300,500</u>	<u>\$295,000</u>	<u>\$5,500</u>	<u>1.9%</u>
<u>State Grants Paid to Towns</u>				
Education Cost Sharing/Consolidated Grant	\$916,485	\$689,752	\$226,733	32.9%
	<u>916,485</u>	<u>\$689,752</u>	<u>\$226,733</u>	<u>32.9%</u>
<u>State Grants Paid to District</u>				
Adult Education	\$2,706	\$2,706	\$0	0.0%
Transportation	<u>2,000</u>	<u>2,600</u>	<u>(600)</u>	(23.1)%
Sub-total	\$4,706	\$5,306	(\$600)	
Excess Cost/State Agency Placement Grant (1)	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>\$4,706</u>	<u>\$5,306</u>	<u>(\$600)</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 2020 Through 2024 and Projections Through 2028

	2020- 2021	2021- 2022	2022- 2023	2023- 2024	2024- 2025	2025- 2026	2026- 2027	2027- 2028
					<i>*Projected</i>	<i>*Projected</i>	<i>*Projected</i>	<i>*Projected</i>
PreK-5	561	580	609	627	658	654	695	693
6-8	270	271	270	271	271	291	285	323
9-12	452	449	409	395	363	366	383	375
Total In District	1283	1300	1288	1293	1292	1311	1363	1391

** Projections are from New England School Development Council (NESDEC) dated October 11, 2023.*

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

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

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