

# Lyme-Old Lyme Schools

Challenging \* Achieving \* Excelling



2025 - 2026 Budget

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# LYME-OLD LYME SCHOOLS

*Regional School District #18*



Letter of Transmittal for the 2025-2026 Budget

Dear Members of the Lyme and Old Lyme Communities,

The Region 18 Board of Education approved a budget for the 2025-2026 school year at its February 5, 2025 meeting. This \$39,650,803 budget represents a 7.39% 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; 4.7% of the 7.39% increase is a direct result of these costs. The operating budget is increasing by 2.69%, which includes increases in special education costs, employee benefits 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 6.

Sincerely,

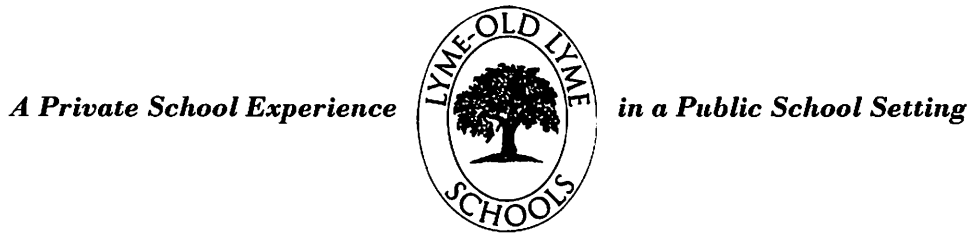
Jason Kemp  
Jason Kemp  
Board of Education Chair

Ian Neviasher  
Ian Neviasher  
Superintendent of Schools

*Ian Neviasher, 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*



**Presentations:**

<b>April 7</b>	<b>6:30 p.m.</b>	<b>Center School</b>	<b>Budget Hearing*</b>
<b>May 5</b>	<b>6:30 p.m.</b>	<b>Center School</b>	<b>Budget Meeting*</b>
<b>May 6</b>	<b>Anticipated Budget Referendum Date</b>		

**\*LIVE STREAM OF MEETING:**

[https://www.youtube.com/channel/UCF2\\_W7yYtFwx067lci9776Q/live](https://www.youtube.com/channel/UCF2_W7yYtFwx067lci9776Q/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 2025-2026 Budget can be accessed on the District Website:**

**<https://www.region18.org/district-information/2025-2026-budget-book>**

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

*Ian Neviasher, 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 2025-2026 Budget Development Process

November 2024	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 2024	Administrators and Directors work with staff to prepare school and program budgets and review/revise them with the Superintendent.
January 2025	Board meets in a series of workshops to review and discuss budgets by site and program.
January – February 2025	Board discusses budget at regular Board meetings.
February 5, 2025	Community is invited to provide input on proposed budget. Board adopts budget with 7.39% 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 Neviaser, Superintendent  
 Mark Ambruso, Principal, LOLMS  
 Thomas Bushnell, Assistant Principal, LOLHS  
 Michelle Dean, Director of Curriculum  
 Melissa Dougherty, Director of Special Services  
 Kelly Enoch, Principal, Mile Creek School  
 Allison Hine, Principal, Lyme Consolidated School  
 Sean Kennedy, Assistant Principal, Mile Creek School  
 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.	After years of steady decline in funding, State of Connecticut has increased Lyme and Old Lyme’s ECS payments 24-25 saw a significant increase to a combined total of \$1,425,534. The Governor’s budget is under consideration but early indicators show ECS for Lyme/Old Lyme increasing to \$1,816,265 in 25-26.
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 2024 is \$34,509,879 (exclusive of debt service.) This is \$927,636 less than the 2025-26 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 \$16,646 in Meriden to a high of \$49,304 in Norfolk. 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 \$24,634 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..... \$39,650,803**

	<b>23-24 Actuals</b>	<b>24-25 Budget</b>	<b>25-26 Budget</b>	<b>\$ Increase or (Decrease)</b>	<b>% Inc or (Dec) by Line Item</b>
Certified Salaries	16,227,328	16,349,160	16,627,814	278,654	1.70%
Non-certified Salaries	3,869,083	4,188,967	4,263,615	74,648	1.78%
Employee Benefits	3,972,368	4,274,244	4,722,729	448,485	10.49%
Instructional Programs	1,507,946	1,586,694	1,616,322	29,628	1.87%
Special Education	806,398	1,238,752	1,965,473	726,721	58.67%
Support Services	66,929	78,298	78,360	62	0.08%
Administrative Services	1,018,558	1,026,921	979,148	(47,773)	(4.65)%
Pupil Transportation	661,768	883,269	1,047,503	164,234	18.59%
Plant Op & Maintenance	4,110,690	4,883,574	4,136,551	(747,023)	(15.30)%
<b>OPERATING BUDGET</b>	<b>32,241,068</b>	<b>34,509,879</b>	<b>35,437,515</b>	<b>927,636</b>	<b>2.69%</b>
Debt Service	3,229,313	2,411,002	4,213,288	1,802,286	74.75%
<b>TOTAL BUDGET</b>	<b>\$35,470,381</b>	<b>\$36,920,881</b>	<b>\$39,650,803</b>	<b>\$2,729,922</b>	<b>7.39%</b>

**Student Count (In House)**

**1,268**

**1,245**

*Estimated enrollment  
based on October 1, 2024  
in house student count.*

**Certified Staff**

**153.80**

**150.45**

**Non-Certified Staff**

**133.66**

**133.11**

**NOTE:** The percentage increase or (decrease) by line item is calculated by dividing the 2024-2025 \$ increase or (decrease) by the 2025-2026 line item budget amount. For example, the Certified Salaries increase of \$278,654 divided by the 2024-2025 Line Item Budget amount of \$16,349,160 equals .0170 or 1.70%.

# 2025 - 2026 Total Budget Summary

<b>Operating Budget</b>	+	<b>Debt Service</b>	=	<b>Total Budget</b>
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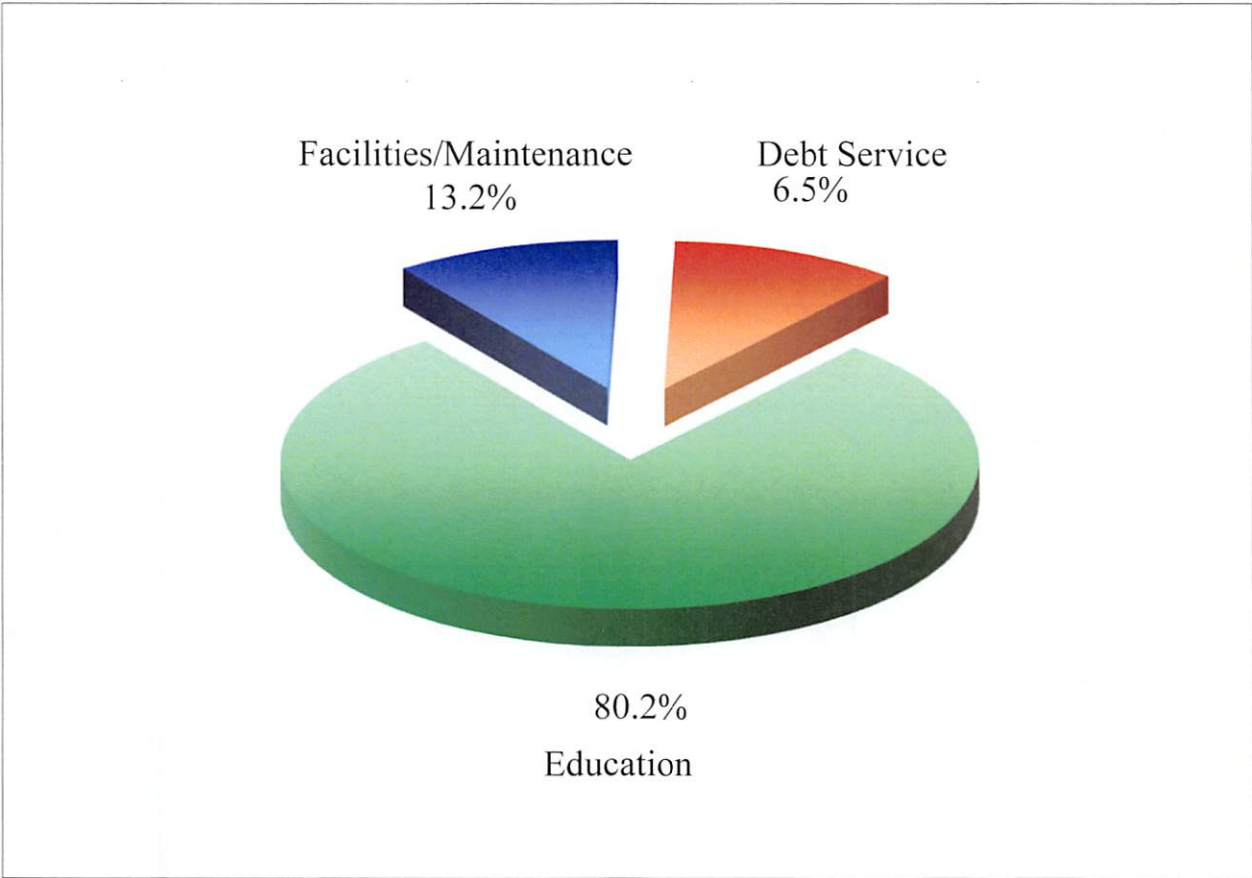
2024 - 2025 Budget = \$36,920,881

2025 - 2026 Budget = \$39,650,803

Dollar Increase = \$2,729,922

% Increase = 7.39%

Education	\$31,300,964	78.9%	of total budget
Facilities/Maintenance	\$4,136,551	10.4%	of total budget
Debt Service	\$4,213,288	10.6%	of total budget

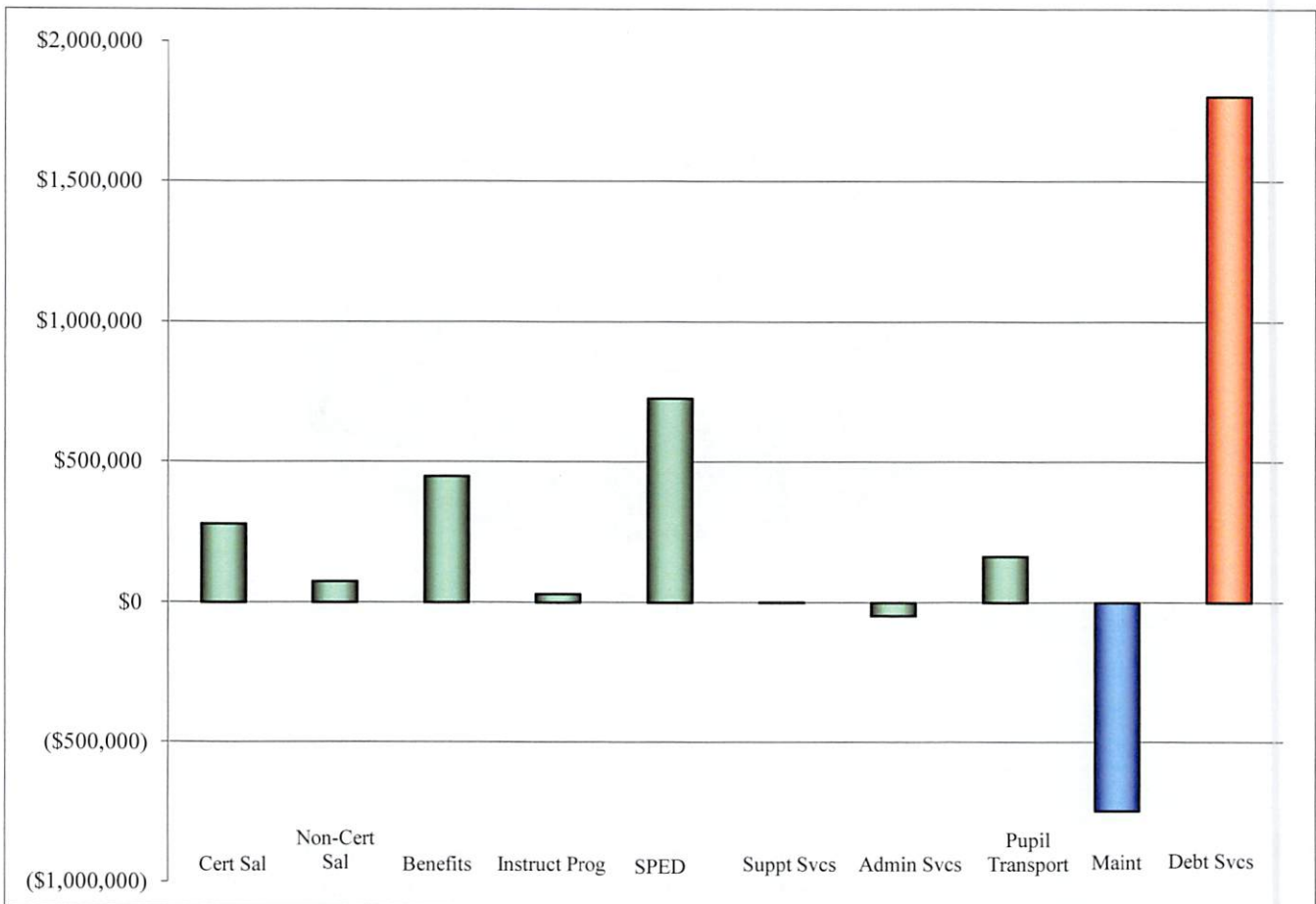


- Education**                      Instructional and administrative salaries, benefits, supplies, equipment, out of district tuition, books.
- Facilities/Maintenance**      Salaries, supplies, service contracts and equipment to maintain school buildings and grounds; includes capital projects and contingency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



## Budget Increase by Line Item

Certified Salaries	\$278,654	1.70%
Non-Certified Salaries	\$74,648	1.78%
Employee Benefits	\$448,485	10.49%
Instructional Programs	\$29,628	1.87%
Special Education	\$726,721	58.67%
Support Services	\$62	0.08%
Administrative Services	(\$47,773)	(4.65)%
Pupil Transportation	\$164,234	18.59%
Plant Op & Maintenance	(\$747,023)	(15.30)%
Debt Service	\$1,802,286	74.75%
	<b>\$2,729,922</b>	<b>7.39%</b>



■ Education     
 ■ Facilities     
 ■ Debt Service

# Budget Increase by Line Item and Category

FY 2025 - 2026 (in Thousands)

Page 1 of 2

<b>Certified Salaries</b>		<b><u>\$278,654.0</u></b>
	Contractual Increases, incl. Degree Changes	\$535,317.0
	Personnel Changes, Reductions	(\$256,663.0)
<b>Non-certified Salaries**</b>		<b><u>\$156,718.0</u></b>
	Contractual Increases	\$146,205.0
	Personnel Changes	\$10,513.0
	<i>** includes facilities salaries</i>	
<b>Employee Benefits</b>		<b><u>\$448,485.0</u></b>
	Health/Life/Disability	\$436,968.0
	Other Insurance, FICA, Pension, Tuition	\$11,517.0
<b>Instructional Programs</b>		<b><u>\$29,628.0</u></b>
	Textbooks	(\$3,250.0)
	Athletics/Student Activities/Field Trips	\$83,081.0
	Equipment/Furniture/Tech Equip	(\$68,555.0)
	Net all Supplies, Equip., Purchased Svcs.	\$18,352.0
<b>Special Education</b>		<b><u>\$726,721.0</u></b>
	SpEd Therapy & Evaluation	(\$12,500.0)
	Tuition	\$424,262.0
	Net Other: Purchased Svcs/Transport/Supplies	\$314,959.0
<b>Support Services</b>		<b><u>\$62.0</u></b>

# Budget Increase by Line Item and Category

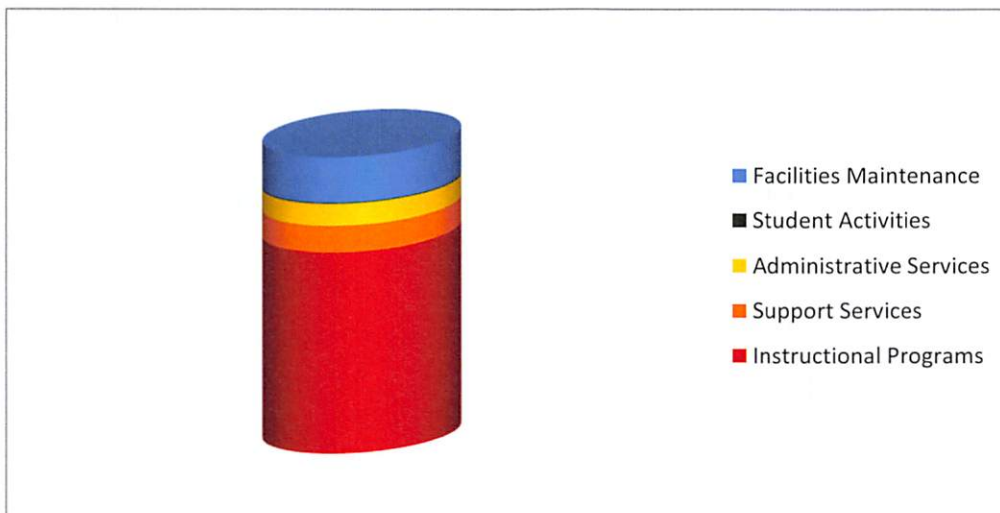
FY 2025 - 2026 (in Thousands)

Page 2 of 2

<b>Administrative Services</b>	<b><u>(\$47,773.0)</u></b>
Attorney fees	(\$20,000.0)
Admin Tech/School Office	(\$43,175.0)
Misc. Central Office	\$15,402.0
<b>Pupil Transportation</b>	<b><u>\$164,234.0</u></b>
Transport	\$167,859.0
Fuel	(\$3,625.0)
<b>Plant Op &amp; Maintenance**</b>	<b><u>(\$829,093.0)</u></b>
PreK-8 Project Costs to Offset Future Debt	(\$853,000.0)
Facilities Operations	\$23,907.0
**excludes facilities salaries	
<b>Debt Service</b>	<b><u>\$1,802,286.0</u></b>
Bond Redemption	810,000.0
Interest on Bonds	\$992,286.0
	<b><u><u>\$2,729,922.0</u></u></b>

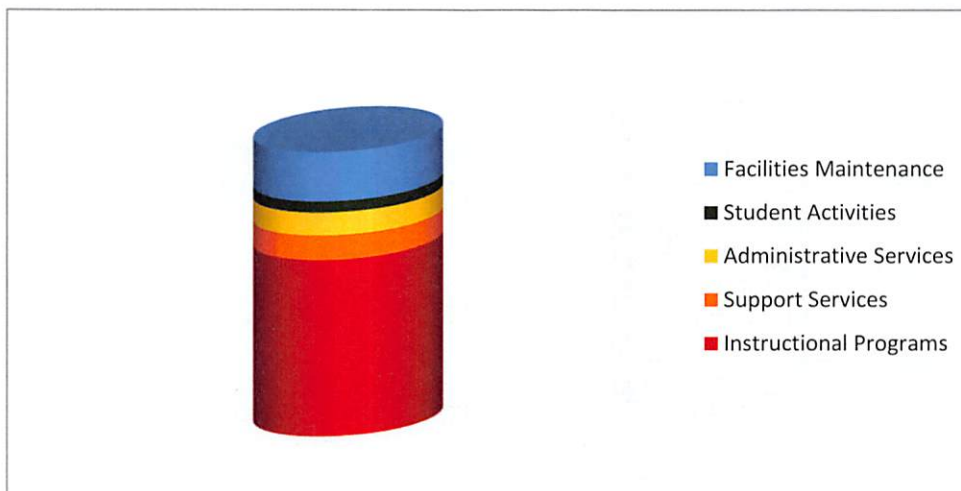
# Elementary Budget by Program/Object

<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		\$64,400	\$20,760	\$250,160
Art	138,058		5,482		\$143,540
Language Arts	753,826		36,550	110	\$790,486
Foreign Language	107,207	1,352	2,457	90	\$111,106
Health Instruction			3,875		\$3,875
Mathematics	854,638		19,046	157	\$873,841
Music	196,604	1,500	2,355	100	\$200,559
Science	753,813	15,775	14,720		\$784,308
Social Studies	753,809	4,500	4,557		\$762,866
Reading	286,525				\$286,525
Physical Education	269,830	5,500	5,395		\$280,725
Homebound Instruction					\$0
Talented and Gifted	53,603		3,300		\$56,903
Tutorial	194,538				\$194,538
Preschool	925,578		8,400		\$933,978
Special Education	1,228,696	100,000	5,500		\$1,334,196
Guidance			3,750		\$3,750
Health Services	175,574	1,890	4,200	145	\$181,809
Psychological Services	260,072		1,400		\$261,472
Speech Services	285,231		1,780	225	\$287,236
Library/Media	206,334	12,400	17,649	344	\$236,727
Instructional Technology	174,585	68,000	89,629	78,450	\$410,664
Administrative Services	740,142	32,095	12,585	11,453	\$796,275
Facilities	724,212	503,600	433,620	20,067	\$1,681,499
Student Activities	11,508	950	3,720	25,947	\$42,125
	<u>\$9,259,383</u>	<u>\$747,562</u>	<u>\$744,370</u>	<u>\$157,848</u>	<u>\$10,909,163</u>



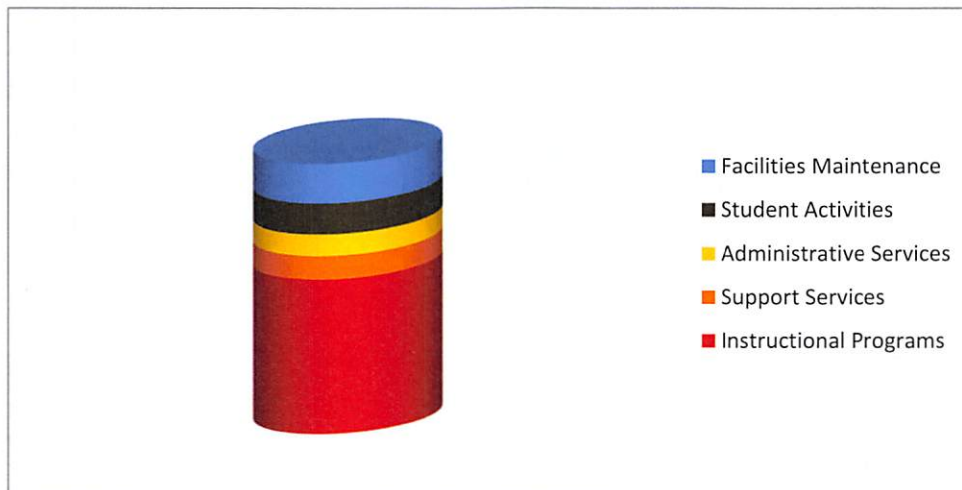
# Middle School Budget by Program/Object

<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	\$127,500		\$16,500	\$10,800	\$154,800
Art	61,977		2,585		\$64,562
Language Arts	340,721		10,720		\$351,441
Foreign Language	302,439	4,100	1,670	650	\$308,859
Health Instruction	115,048		380		\$115,428
Family/Consumer Science	107,207		4,800		\$112,007
Technical Education	103,654		5,300	300	\$109,254
Mathematics	321,396		1,295		\$322,691
Music	165,745	1,500	3,335	6,255	\$176,835
Science	312,760	1,150	4,450	2,260	\$320,620
Social Studies	322,031		1,145	300	\$323,476
Career Education			3,000		\$3,000
Reading	25,530				\$25,530
Physical Education	183,804		1,499		\$185,303
Homebound Instruction	5,000	2,000			\$7,000
Talented and Gifted	21,441		1,488		\$22,929
Tutorial	41,785		450		\$42,235
Special Education	563,537		1,200		\$564,737
Guidance	135,979	2,200	2,500	129	\$140,808
Health Services	77,051	480	1,700		\$79,231
Psychological Services	107,207		650		\$107,857
Speech Services	37,351		200		\$37,551
Library/Media	100,372		7,400	2,810	\$110,582
Instructional Technology	112,215	28,500	25,043	7,400	\$173,158
Administrative Services	397,954	24,794	650	12,781	\$436,179
Facilities	325,659	347,300	260,342	6,689	\$939,990
Student Activities	<u>149,182</u>	<u>13,600</u>	<u>14,450</u>	<u>42,900</u>	\$220,132
	<u>\$4,564,545</u>	<u>\$425,624</u>	<u>\$372,752</u>	<u>\$93,274</u>	<u>\$5,456,195</u>



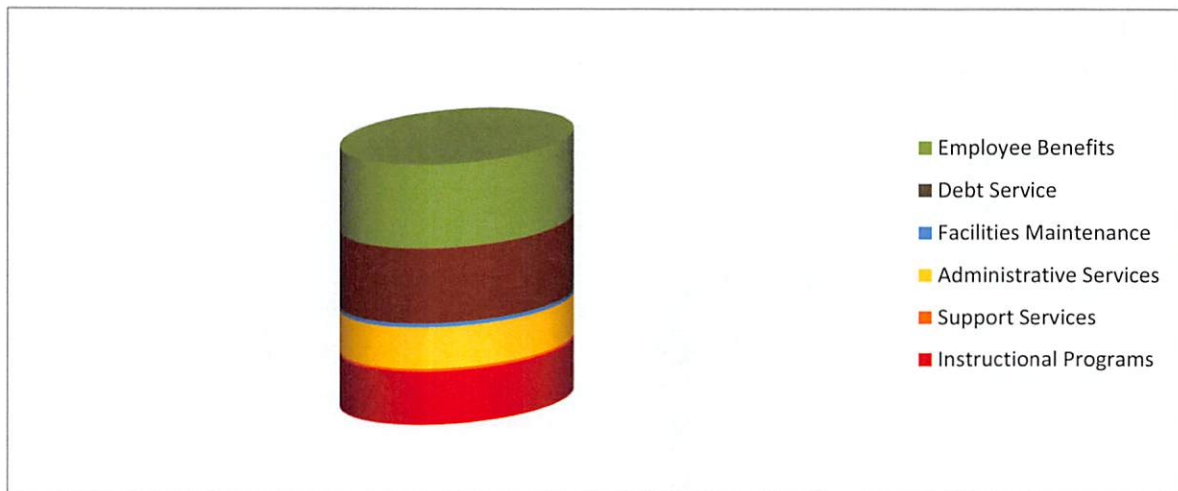
# High School Budget by Program/Object

Function	Salaries	Purchased Services	Books and Supplies	Equipment/ Transport/ Dues	Total
General Instruction	\$218,500		\$19,500	\$24,125	\$262,125
Art	218,710		9,500	110	\$228,320
Business Education	111,207	3,200	8,930	360	\$123,697
Language Arts	500,681		3,750	175	\$504,606
Foreign Language	487,726	6,790	7,714	389	\$502,619
Health Instruction	45,236		100		\$45,336
Technical Education	217,514	250	20,754	725	\$239,243
Mathematics	465,702		2,800		\$468,502
Music	157,792	12,500	6,075	7,535	\$183,902
Science	496,456	1,860	13,950	250	\$512,516
Social Studies	518,771	2,500	5,200	300	\$526,771
Career Education			800	215	\$1,015
Reading					\$0
Physical Education	105,552	3,100	2,015	130	\$110,797
Homebound Instruction	14,000	2,000			\$16,000
Tutorial	109,020	8,800			\$117,820
Special Education	798,278	15,900	3,000		\$817,178
Guidance	403,707	3,200	6,518	570	\$413,995
Health Services	77,051	380	2,400		\$79,831
Psychological Services	110,452	400		230	\$111,082
Speech	37,352		300		\$37,652
Library/Media	107,339		7,270	425	\$115,034
Instructional Technology	151,634	31,500	68,093	44,700	\$295,927
Administrative Services	610,416	33,610	11,195	26,572	\$681,793
Facilities	430,319	399,600	431,760	6,689	\$1,268,368
Graduation		9,000	2,900		\$11,900
Student Activities	484,628	98,105	68,400	317,055	\$968,188
	<u>\$6,878,043</u>	<u>\$632,695</u>	<u>\$702,924</u>	<u>\$430,555</u>	<u>\$8,644,217</u>



# District-Wide Services

<u>Function</u>	<u>Salaries</u>	<u>Benefits/ Purchased Services</u>	<u>Debt Service</u>	<u>Books and Supplies</u>	<u>Equipment/ Transport/ Dues</u>	<u>Total</u>
Health/Life/Disability Insurance		\$3,244,108				\$3,244,108
FICA		739,069				\$739,069
Retirement		533,980				\$533,980
Unemployment Compensation		15,000				\$15,000
Worker's Compensation		155,572				\$155,572
Professional Development	184,288	54,590		5,000		\$243,878
Instruction		944,823				\$944,823
Student Transportation					1,713,253	\$1,713,253
Curriculum Development	70,000	18,500		7,000	500	\$96,000
Homebound	6,000					\$6,000
Occupational Therapy	100,813			3,000		\$103,813
Physical Therapy	58,971			3,000		\$61,971
Special Education	268,600	269,990		3,050	4,150	\$545,790
Board of Education	31,716	408,315		23,300	14,725	\$478,056
Central Administrative Services	394,517	10,450		5,036	7,265	\$417,268
Fiscal Services	365,857	73,839		3,000	4,418	\$447,114
Administrative Technology	188,886	237,165		4,000	10,000	\$440,051
Facilities/Food Service	169,294	30,000		16,100	26,800	\$242,194
Debt Service			<u>4,213,288</u>			\$4,213,288
	<u>\$1,838,942</u>	<u>\$6,735,401</u>	<u>\$4,213,288</u>	<u>\$72,486</u>	<u>\$1,781,111</u>	<u>\$14,641,228</u>



# Elementary Budget by Program Area

<u>Function</u>	<u>2023-2024 Budget</u>	<u>2024-2025 Budget</u>	<u>2025-2026 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$212,730	\$293,215	\$250,160	(43,055)	(14.68)%
Art	136,078	143,862	143,540	(322)	(0.22)%
Language Arts	687,658	754,582	790,486	35,904	4.76 %
Foreign Language	105,375	107,750	111,106	3,356	3.11 %
Health Instruction	3,750	3,875	3,875	0	0.00 %
Mathematics	765,172	833,668	873,841	40,173	4.82 %
Music	155,901	161,597	200,559	38,962	24.11 %
Science	672,204	745,398	784,308	38,910	5.22 %
Social Studies	660,247	726,208	762,866	36,658	5.05 %
Reading	241,028	233,305	286,525	53,220	22.81 %
Physical Education	246,003	266,507	280,725	14,218	5.33 %
Homebound Instruction					0.00 %
Talented and Gifted	106,653	57,271	56,903	(368)	(0.64)%
Tutorial	218,543	224,288	194,538	(29,750)	(13.26)%
Preschool	933,903	970,621	933,978	(36,643)	(3.78)%
Special Education	1,138,867	1,315,376	1,334,196	18,820	1.43 %
Instructional Technology	389,874	387,941	410,664	22,723	5.86 %
<b>Instructional Programs</b>	<b><u>\$6,673,986</u></b>	<b><u>\$7,225,464</u></b>	<b><u>\$7,418,270</u></b>	<b><u>\$192,806</u></b>	<b>2.67 %</b>
Guidance	\$3,028	\$3,028	\$3,750	722	23.84 %
Health Services	226,942	177,120	181,809	4,689	2.65 %
Psychological Services	287,628	305,254	261,472	(43,782)	(14.34)%
Speech	267,469	292,955	287,236	(5,719)	(1.95)%
Library/Media	236,347	222,552	236,727	14,175	6.37 %
<b>Support Services</b>	<b><u>\$1,021,414</u></b>	<b><u>\$1,000,909</u></b>	<b><u>\$970,994</u></b>	<b><u>(\$29,915)</u></b>	<b>(2.99)%</b>
<b>Administrative Services</b>	<b><u>\$606,732</u></b>	<b><u>\$750,197</u></b>	<b><u>\$796,275</u></b>	<b><u>\$46,078</u></b>	<b>6.14 %</b>
<b>Facilities</b>	<b><u>\$1,649,010</u></b>	<b><u>\$1,787,993</u></b>	<b><u>\$1,681,499</u></b>	<b><u>(\$106,494)</u></b>	<b>(5.96)%</b>
Student Activities	<u>\$27,074</u>	<u>\$35,792</u>	<u>\$42,125</u>	<u>\$6,333</u>	17.69 %
<b>Student Activities</b>	<b><u>\$27,074</u></b>	<b><u>\$35,792</u></b>	<b><u>\$42,125</u></b>	<b><u>\$6,333</u></b>	<b>17.69 %</b>
	<b><u>\$9,978,216</u></b>	<b><u>\$10,800,355</u></b>	<b><u>\$10,909,163</u></b>	<b><u>\$108,808</u></b>	<b>1.01 %</b>
Student Count	612	635	608 (estimated)		(4.25)%



# Middle School Budget by Program Area

<u>Function</u>	<u>2023-2024 Budget</u>	<u>2024-2025 Budget</u>	<u>2025-2026 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$108,400	\$154,950	\$154,800	(\$150)	(0.10)%
Art	53,841	59,403	64,562	5,159	8.68 %
Language Arts	302,331	340,639	351,441	10,802	3.17 %
Foreign Language	284,006	298,323	308,859	10,536	3.53 %
Health Instruction	110,024	111,921	115,428	3,507	3.13 %
Family and Consumer Sciences	107,902	78,696	112,007	33,311	42.33 %
Technical Education	107,624	108,554	109,254	700	0.64 %
Mathematics	373,793	306,981	322,691	15,710	5.12 %
Music	194,066	200,103	176,835	(23,268)	(11.63)%
Science	271,236	314,671	320,620	5,949	1.89 %
Social Studies	321,610	309,398	323,476	14,078	4.55 %
Career Education	2,839	2,725	3,000	275	10.09 %
Reading	24,079	24,799	25,530	731	2.95 %
Physical Education	176,067	179,800	185,303	5,503	3.06 %
Homebound Instruction	5,000	5,000	7,000	2,000	40.00 %
Talented and Gifted	104,817	23,441	22,929	(512)	(2.18)%
Tutorial	74,923	77,091	42,235	(34,856)	(45.21)%
Special Education	626,152	743,711	564,737	(178,974)	(24.06)%
Instructional Technology	<u>255,709</u>	<u>200,796</u>	<u>173,158</u>	<u>(27,638)</u>	<u>(13.76)%</u>
<b>Instructional Programs</b>	<b><u>\$3,504,419</u></b>	<b><u>\$3,541,002</u></b>	<b><u>\$3,383,865</u></b>	<b><u>(\$157,137)</u></b>	<b><u>(4.44)%</u></b>
Guidance	\$135,064	\$136,672	\$140,808	\$4,136	3.03 %
Health Services	52,277	77,009	79,231	2,222	2.89 %
Psychological Services	102,467	104,753	107,857	3,104	2.96 %
Speech	77,095	78,465	37,551	(40,914)	(52.14)%
Library/Media	<u>104,895</u>	<u>92,401</u>	<u>110,582</u>	<u>18,181</u>	<u>19.68 %</u>
<b>Support Services</b>	<b><u>\$471,798</u></b>	<b><u>\$489,300</u></b>	<b><u>\$476,029</u></b>	<b><u>(\$13,271)</u></b>	<b><u>(2.71)%</u></b>
<b>Administrative Services</b>	<b><u>\$431,924</u></b>	<b><u>\$418,156</u></b>	<b><u>\$436,179</u></b>	<b><u>\$18,023</u></b>	<b><u>4.31 %</u></b>
<b>Facilities</b>	<b><u>\$942,992</u></b>	<b><u>\$933,038</u></b>	<b><u>\$939,990</u></b>	<b><u>\$6,952</u></b>	<b><u>0.75 %</u></b>
Student Activities	<u>202,392</u>	<u>201,488</u>	<u>220,132</u>	<u>18,644</u>	<u>9.25 %</u>
<b>Student Activities</b>	<b><u>\$202,392</u></b>	<b><u>\$201,488</u></b>	<b><u>\$220,132</u></b>	<b><u>\$18,644</u></b>	<b><u>9.25 %</u></b>
	<b><u>\$5,553,525</u></b>	<b><u>\$5,582,984</u></b>	<b><u>\$5,456,195</u></b>	<b><u>(\$126,789)</u></b>	<b><u>(2.27)%</u></b>
Student Count	262	263	280 (estimated)		6.46 %

# High School Budget by Program Area

<u>Function</u>	<u>2023-2024 Budget</u>	<u>2024-2025 Budget</u>	<u>2025-2026 Budget</u>	<u>Dollar Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Instruction	\$144,938	\$262,065	\$262,125	\$60	0.02 %
Art	220,338	223,402	228,320	4,918	2.20 %
Business Education	118,547	112,288	123,697	11,409	10.16 %
Language Arts	463,903	480,990	504,606	23,616	4.91 %
Foreign Language	486,978	494,132	502,619	8,487	1.72 %
Health Instruction	50,281	42,705	45,336	2,631	6.16 %
Technical Education	230,438	234,117	239,243	5,126	2.19 %
Mathematics	411,911	434,721	468,502	33,781	7.77 %
Music	221,288	228,699	183,902	(44,797)	(19.59)%
Science	586,118	527,900	512,516	(15,384)	(2.91)%
Social Studies	501,774	516,670	526,771	10,101	1.96 %
Career Education	1,015	1,015	1,015	0	0.00 %
Reading			0		0.00 %
Physical Education	121,824	106,054	110,797	4,743	4.47 %
Homebound Instruction	16,000	14,000	16,000	2,000	14.29 %
Tutorial	111,108	127,074	117,820	(9,254)	(7.28)%
Special Education	808,866	817,037	817,178	141	0.02 %
Instructional Technology	302,500	248,872	295,927	\$47,055	18.91 %
<b>Instructional Programs</b>	<b><u>\$4,797,827</u></b>	<b><u>\$4,871,741</u></b>	<b><u>\$4,956,374</u></b>	<b><u>\$84,633</u></b>	<b>1.74 %</b>
Guidance	\$363,501	\$402,513	\$413,995	\$11,482	2.85 %
Health Services	75,210	77,284	79,831	2,547	3.30 %
Psychological Services	105,633	108,068	111,082	3,014	2.79 %
Speech	29,217	29,512	37,652	8,140	27.58 %
Library/Media	136,391	122,147	115,034	(7,113)	(5.82)%
<b>Support Services</b>	<b><u>\$709,952</u></b>	<b><u>\$739,524</u></b>	<b><u>\$757,594</u></b>	<b><u>\$18,070</u></b>	<b>2.44 %</b>
<b>Administrative Services</b>	<b><u>\$669,726</u></b>	<b><u>\$703,217</u></b>	<b><u>\$681,793</u></b>	<b><u>(\$21,424)</u></b>	<b>(3.05)%</b>
<b>Facilities</b>	<b><u>\$1,166,450</u></b>	<b><u>\$1,062,746</u></b>	<b><u>\$1,268,368</u></b>	<b><u>\$205,622</u></b>	<b>19.35 %</b>
Graduation	\$10,450	\$10,450	\$11,900	\$1,450	13.88 %
Student Activities	795,049	893,678	968,188	\$74,510	8.34 %
<b>Student Activities</b>	<b><u>\$805,499</u></b>	<b><u>\$904,128</u></b>	<b><u>\$980,088</u></b>	<b><u>\$75,960</u></b>	<b>8.40 %</b>
	<b><u>\$8,149,454</u></b>	<b><u>\$8,281,356</u></b>	<b><u>\$8,644,217</u></b>	<b><u>\$362,861</u></b>	<b>4.38 %</b>
Student Count	390	370	357 (estimated)		(3.51)%

## Totals by Program Area

<u>Function</u>	<u>2020-2021 Actuals</u>	<u>2021-2022 Actuals</u>	<u>2022-2023 Actuals</u>	<u>2023-2024 Actuals</u>	<u>2024-2025 Budget</u>	<u>2025-2026 Budget</u>
General Instruction	\$5,059,413	\$4,620,799	\$4,470,142	\$4,616,855	\$5,468,063	\$6,299,637
Art	392,032	442,182	398,970	410,150	426,667	436,422
Business Education	106,102	110,687	112,900	116,723	112,288	123,697
Language Arts	1,931,637	2,030,821	2,143,489	2,170,910	1,576,211	1,646,533
Foreign Language	776,907	788,460	815,339	777,099	900,205	922,584
Health Instruction	133,549	137,923	141,940	142,663	158,501	164,639
Family and Consumer Sciences	101,976	104,919	104,514	106,145	78,696	112,007
Technical Education	314,929	321,397	331,306	336,002	342,671	348,497
Mathematics	1,367,209	1,466,921	1,505,117	1,559,490	1,575,370	1,665,034
Music	596,504	570,099	554,661	579,881	590,399	561,296
Science	928,072	1,004,427	1,053,639	1,036,071	1,587,969	1,617,444
Social Studies	1,024,417	1,074,840	1,126,446	1,145,609	1,552,276	1,613,113
Career Education	2,076	1,823	1,694	3,500	3,740	4,015
Reading	267,376	282,243	288,245	265,979	258,104	312,055
Physical Education	493,294	526,748	540,916	562,322	552,361	576,825
Homebound Instruction	19,493	16,383	12,031	4,954	25,000	29,000
Talented and Gifted	196,209	201,775	205,182	104,556	80,712	79,832
Tutorial	305,882	309,644	322,620	345,530	428,453	354,593
Preschool	772,821	850,598	926,745	927,490	970,621	933,978
Special Education	2,916,993	2,986,939	2,677,746	2,906,829	2,845,624	2,698,111
SPED Therapy/Evaluation	118,548	106,839	38,335	36,914	30,500	18,000
Instructional Technology	898,285	876,609	835,590	812,251	837,609	879,749
<b>Instructional Programs</b>	<b><u>\$18,723,724</u></b>	<b><u>\$18,833,076</u></b>	<b><u>\$18,607,565</u></b>	<b><u>\$18,967,924</u></b>	<b><u>\$20,402,040</u></b>	<b><u>\$21,397,061</u></b>
Guidance	\$512,444	\$524,362	\$526,965	\$550,772	\$542,213	\$558,553
Health Services	296,293	323,160	341,051	314,598	331,413	340,871
Psychological Services	377,086	427,531	446,135	493,250	518,075	480,411
Speech	370,285	362,961	362,123	356,345	400,932	362,439
Occupational Therapy	58,856	74,416	78,145	85,915	94,294	103,813
Physical Therapy	89,564	83,953	87,700	85,614	60,255	61,971
Curriculum Development	105,936	129,411	156,155	159,397	87,300	96,000
Professional Development	212,233	213,925	216,717	232,500	279,280	243,878
Library/Media	428,942	450,835	454,156	398,608	437,100	462,343
<b>Support Services</b>	<b><u>\$2,451,638</u></b>	<b><u>\$2,590,555</u></b>	<b><u>\$2,669,146</u></b>	<b><u>\$2,676,999</u></b>	<b><u>\$2,750,862</u></b>	<b><u>\$2,710,279</u></b>
Board of Education	\$468,321	\$476,524	\$467,654	\$456,542	\$487,561	\$478,056
Superintendent	369,174	397,373	411,224	423,625	385,804	417,268
School/SPED Administration	1,751,665	1,845,050	1,947,364	1,964,968	2,250,762	2,460,037
Business Office	354,462	361,686	387,717	410,251	429,242	447,114
Administrative Technology	334,863	473,385	424,634	497,675	478,153	440,051
<b>Administrative Services</b>	<b><u>\$3,278,484</u></b>	<b><u>\$3,554,018</u></b>	<b><u>\$3,638,592</u></b>	<b><u>\$3,753,061</u></b>	<b><u>\$4,031,522</u></b>	<b><u>\$4,242,526</u></b>
<b>Facilities</b>	<b><u>4,476,695</u></b>	<b><u>3,579,328</u></b>	<b><u>4,004,556</u></b>	<b><u>4,059,265</u></b>	<b><u>4,861,074</u></b>	<b><u>4,121,551</u></b>
Graduation	\$10,244	\$11,342	\$11,749	\$13,348	\$10,450	\$11,900
Transportation	993,205	998,709	1,167,967	945,621	1,302,473	1,713,253
Student Activities	589,473	773,409	702,203	1,057,287	1,130,958	1,230,445
Food Services	23,961	1,901	62,959	51,425	20,500	10,500
Debt Service	3,152,220	3,045,763	2,963,163	3,229,313	2,411,002	4,213,288
<b>Non-Instructional Services</b>	<b><u>\$4,769,103</u></b>	<b><u>\$4,831,123</u></b>	<b><u>\$4,908,042</u></b>	<b><u>\$5,296,993</u></b>	<b><u>\$4,875,383</u></b>	<b><u>\$7,179,386</u></b>
	<b><u>\$33,699,643</u></b>	<b><u>\$33,388,100</u></b>	<b><u>\$33,827,900</u></b>	<b><u>\$34,754,242</u></b>	<b><u>\$36,920,881</u></b>	<b><u>\$39,650,803</u></b>
Student Count (In House)	1,241	1,264	1,267	1,278	1,268	1,245 (estimated)

**Instructional Programs****\$1,616,322**

	<u>Actuals</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>2025-2026</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
<b>Purchased Services</b>					
Adult Education Tuition	\$46,162	\$46,200	\$46,200	\$0	0.00 %
Instructional Programs	48,888	117,639	78,377	(39,262)	(33.37)%
Athletics	274,860	274,825	332,145	57,320	20.86 %
Student Activities	14,748	17,550	18,300	750	4.27 %
Curriculum Development	6,310	4,000	12,000	8,000	200.00 %
Professional Development	12,032	11,325	9,590	(1,735)	(15.32)%
Instructional Technology	84,301	128,000	128,000	0	0.00 %
Field Trips	56,685	71,973	95,464	23,491	32.64 %
Tuition - Vo-Tech, Vo-Ag, Magnet	84,004	43,091	36,063	(7,028)	(16.31)%
Staff Travel	<u>11,272</u>	<u>16,950</u>	<u>16,125</u>	<u>(825)</u>	<u>(4.87)%</u>
<b>Sub-total Purchased Services</b>	<b>\$639,263</b>	<b>\$731,553</b>	<b>\$772,264</b>	<b>\$40,711</b>	<b>5.57 %</b>
<b>Supplies</b>					
Instructional Programs	\$268,916	\$296,599	\$302,854	\$6,255	2.11 %
Athletics	67,526	66,250	63,750	(2,500)	(3.77)%
Student Activities	8,501	17,720	18,320	600	3.39 %
Curriculum Development	24,019	2,100	2,000	(100)	(4.76)%
Professional Development	5,778	5,000	5,000	0	0.00 %
Career Incentive	3,734	5,000	5,000	0	0.00 %
Instructional Technology	139,084	131,115	182,765	51,650	39.39 %
Textbooks	<u>38,082</u>	<u>10,950</u>	<u>14,200</u>	<u>3,250</u>	<u>29.68 %</u>
<b>Sub-total Supplies</b>	<b>\$555,639</b>	<b>\$534,734</b>	<b>\$593,889</b>	<b>\$59,155</b>	<b>11.06 %</b>
<b>Equipment</b>					
Instructional Programs	\$11,954	\$10,500	\$10,890	\$390	3.71 %
Furniture	65,727	88,605	46,060	(42,545)	(48.02)%
Athletics	16,756	19,200	8,000	(11,200)	(58.33)%
Curriculum Development	212	500	500	0	0.00 %
Instructional Technology	<u>176,592</u>	<u>152,925</u>	<u>130,550</u>	<u>(22,375)</u>	<u>(14.63)%</u>
<b>Sub-total Equipment</b>	<b>\$271,241</b>	<b>\$271,730</b>	<b>\$196,000</b>	<b>(\$75,730)</b>	<b>(27.87)%</b>
<b>Dues</b>					
Instructional Programs	\$7,828	\$9,417	\$9,521	\$104	1.10 %
Athletics	21,744	22,010	26,698	4,688	21.30 %
Student Activities	12,231	17,250	17,950	700	4.06 %
Curriculum Development	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Dues</b>	<b>\$41,804</b>	<b>\$48,677</b>	<b>\$54,169</b>	<b>\$5,492</b>	<b>11.28 %</b>
<b>Totals</b>	<b>\$1,507,946</b>	<b>\$1,586,694</b>	<b>\$1,616,322</b>	<b>\$29,628</b>	<b>1.87 %</b>

**Facilities****\$2,487,067**

	<u>Actual 2023-2024</u>	<u>Budget 2024-2025</u>	<u>Budget 2025-2026</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
<b>Purchased Services</b>					
Maintenance	\$1,070,541	\$1,578,250	\$767,100	(\$811,150)	(51.40)%
Food Service	9,497	10,000	0	(10,000)	0.00 %
Grounds	218,392	240,700	240,700	0	0.00 %
Contingency	92,100	200,000	200,000	0	0.00 %
Water Mile Creek	4,818	6,000	6,000	0	0.00 %
Telephone	70,025	64,100	66,700	2,600	4.06 %
Staff Travel	<u>9,087</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Purchased Services</b>	<b>\$1,474,459</b>	<b>\$2,117,050</b>	<b>\$1,298,500</b>	<b>(\$818,550)</b>	<b>(38.66)%</b>
<b>Supplies</b>					
Custodial	\$84,995	\$127,850	\$127,850	\$0	0.00 %
Security	6,957	2,000	5,450	3,450	100.00 %
Food Service	2,305	2,000	2,000	0	0.00 %
Building Maintenance	70,497	135,400	136,400	1,000	0.74 %
Grounds	87,926	90,200	95,200	5,000	5.54 %
Gas	17,405	16,000	16,000	0	0.00 %
Electric	385,625	379,000	388,500	9,500	2.51 %
Heating Oil	<u>447,060</u>	<u>401,710</u>	<u>374,922</u>	<u>(26,788)</u>	<u>(6.67)%</u>
<b>Sub-total Supplies</b>	<b>\$1,102,771</b>	<b>\$1,154,160</b>	<b>\$1,146,322</b>	<b>(\$7,838)</b>	<b>(0.68)%</b>
<b>Equipment</b>					
Maintenance	\$37,928	\$36,150	\$33,445	(\$2,705)	(7.48)%
Food Service	<u>39,623</u>	<u>8,500</u>	<u>8,500</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Equipment</b>	<b>\$77,551</b>	<b>\$44,650</b>	<b>\$41,945</b>	<b>(\$2,705)</b>	<b>(6.06)%</b>
<b>Dues</b>					
Facilities	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>	<u>0.00 %</u>
<b>Sub-total Dues</b>	<b>\$300</b>	<b>\$300</b>	<b>\$300</b>	<b>\$0</b>	<b>0.00 %</b>
<b>Totals</b>	<b>\$2,655,082</b>	<b>\$3,316,160</b>	<b>\$2,487,067</b>	<b>(\$829,093)</b>	<b>(25.00)%</b>

# Special Education

**\$1,965,473**

	<u>Actual</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>2025-2026</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	270	100		(100)	(100.00)%
SPED	209,857	213,400	115,900	(97,500)	(45.69)%
Therapy/Evaluation	36,914	30,500	18,000	(12,500)	(40.98)%
Medical Advisor	15,140	15,000	15,000	0	0.00 %
Psychological Services					0.00 %
Professional Development	9,797	10,000	10,000	0	0.00 %
SPED Office	-18,404	62,765	236,990	174,225	277.58 %
Postage		250	250	0	0.00 %
Transportation	283,853	419,204	665,750	246,546	58.81 %
Tuition SPED Public CT	6,012	100,650	90,000	(10,650)	(10.58)%
Tuition SPED Private CT	84,648	229,648	772,560	542,912	236.41 %
Tuition SPED Private Not CT	144,000	108,000	0	(108,000)	100.00 %
Staff Travel	<u>1,640</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Purchased Services</b>	<b>\$773,727</b>	<b>\$1,192,017</b>	<b>\$1,926,950</b>	<b>\$734,933</b>	<b>61.65 %</b>
<b>Supplies</b>					
Talented and Gifted	\$2,670	\$7,700	\$4,788	(\$2,912)	(37.82)%
Preschool	5,599	8,400	8,400	0	0.00 %
SPED	10,486	11,200	9,700	(1,500)	(13.39)%
Medical Advisor					0.00 %
Psychological Services	2,105	3,800	2,450	(1,350)	(35.53)%
Speech	2,032	2,250	2,280	30	1.33 %
Occupational Therapy	3,650	3,000	3,000	0	0.00 %
Physical Therapy	2,342	3,000	3,000	0	0.00 %
SPED Office	<u>2,643</u>	<u>6,000</u>	<u>2,800</u>	<u>(3,200)</u>	<u>(53.33)%</u>
<b>Sub-total Supplies</b>	<b>\$31,527</b>	<b>\$45,350</b>	<b>\$36,418</b>	<b>(\$8,932)</b>	<b>(19.70)%</b>
<b>Equipment</b>					
Talented and Gifted					0.00 %
Physical Therapy					0.00 %
SPED Office	<u>439</u>	<u>500</u>	<u>1,400</u>	<u>900</u>	<u>180.00 %</u>
<b>Sub-total Equipment</b>	<b>\$439</b>	<b>\$500</b>	<b>\$1,400</b>	<b>\$900</b>	<b>0.00 %</b>
<b>Dues</b>					
Talented and Gifted		\$180	\$0	(\$180)	(100.00)%
Psychological Services	230	230	230	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>\$705</b>	<b>\$885</b>	<b>\$705</b>	<b>(\$180)</b>	<b>(20.34)%</b>
<b>Totals</b>	<b>\$806,398</b>	<b>\$1,238,752</b>	<b>\$1,965,473</b>	<b>\$726,721</b>	<b>58.67 %</b>

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

**Administrative Services****\$979,148**

	<u>Actual</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>2025-2026</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
<b>Purchased Services</b>					
Superintendent's Office	\$1,370	\$1,600	\$2,100	\$500	31.25 %
Business Office	72,309	68,015	73,839	5,824	8.56 %
Board of Education Attorney	96,474	85,000	65,000	(20,000)	(23.53)%
Property/Liability Insurance	131,950	145,825	171,825	26,000	0.00 %
Board of Education	130,659	173,940	151,490	(22,450)	(12.91)%
Advertising	26,412	10,000	20,000	10,000	100.00 %
School Based Administration	78,508	74,014	75,314	1,300	1.76 %
Administrative Technology	311,419	275,971	237,165	(38,806)	(14.06)%
High School Graduation	4,847	3,450	4,300	850	24.64 %
Postage	15,445	19,035	14,735	(4,300)	(22.59)%
Printing	8,145	18,250	18,500	250	1.37 %
Staff Travel	<u>4,298</u>	<u>5,600</u>	<u>6,000</u>	<u>400</u>	<u>7.14 %</u>
<b><i>Sub-total Purchased Services</i></b>	<b><i>\$881,836</i></b>	<b><i>\$880,700</i></b>	<b><i>\$840,268</i></b>	<b><i>(\$40,432)</i></b>	<b><i>(4.59)%</i></b>
<b>Supplies</b>					
Board of Education	\$12,695	\$17,800	\$17,800	\$0	0.00 %
Superintendent's Office	3,984	5,036	5,036	0	0.00 %
Business Office	2,901	3,500	3,000	(500)	(14.29)%
School Based Administration	19,422	22,350	22,290	(60)	(0.27)%
High School Graduation	4,148	2,900	2,900	0	0.00 %
Professional Books	2,484	2,800	2,640	(160)	(5.71)%
Administrative Technology	<u>1,769</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>\$47,402</i></b>	<b><i>\$58,386</i></b>	<b><i>\$57,666</i></b>	<b><i>(\$720)</i></b>	<b><i>(1.23)%</i></b>
<b>Equipment</b>					
Board of Education	\$1,376	\$1,460	\$1,625	\$165	11.30 %
Superintendent's Office	439	500	665	165	33.00 %
Business Office	1,996	810	1,368	558	68.89 %
School Based Administration	29,255	28,294	27,827	(467)	(1.65)%
Administrative Technology	<u>5,584</u>	<u>15,000</u>	<u>10,000</u>	<u>(5,000)</u>	<u>(33.33)%</u>
<b><i>Sub-total Equipment</i></b>	<b><i>\$38,650</i></b>	<b><i>\$46,064</i></b>	<b><i>\$41,485</i></b>	<b><i>(\$4,579)</i></b>	<b><i>(9.94)%</i></b>
<b>Dues</b>					
Board of Education	\$23,956	\$13,500	\$13,100	(\$400)	(2.96)%
Superintendent's Office	5,977	6,600	6,600	0	0.00 %
Business Office	3,870	3,200	3,050	(150)	(4.69)%
School Based Administration	16,867	18,471	16,979	(1,492)	(8.08)%
Technology				<u>0</u>	<u>0.00 %</u>
<b><i>Sub-total Dues</i></b>	<b><i>\$50,670</i></b>	<b><i>\$41,771</i></b>	<b><i>\$39,729</i></b>	<b><i>(\$2,042)</i></b>	<b><i>(4.89)%</i></b>
<b>Totals</b>	<b>\$1,018,558</b>	<b>\$1,026,921</b>	<b>\$979,148</b>	<b>(\$47,773)</b>	<b>(4.65)%</b>

**Employee Benefits****\$4,722,729**

	<u>Actual</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>2025-2026</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
Health Insurance	\$2,517,809	\$2,637,040	\$3,074,808	\$437,768	16.60 %
Medical Insurance Waiver	133,646	125,000	125,000	0	0.00 %
Life Insurance	43,662	40,000	40,000	0	0.00 %
Long Term Disability Insurance	4,300	4,300	4,300	0	0.00 %
FICA	662,339	729,668	739,069	9,401	1.29 %
Certified Retirement	0	65,000	66,200	1,200	1.85 %
Non-Certified Retirement	416,160	456,164	467,780	11,616	2.55 %
Unemployment Compensation	24,259	17,500	15,000	(2,500)	(14.29)%
Worker's Compensation Insurance	151,037	155,572	155,572	0	0.00 %
Tuition Reimbursement	<u>19,155</u>	<u>44,000</u>	<u>35,000</u>	<u>(9,000)</u>	<u>(20.45)%</u>
<b>Totals</b>	<b>\$3,972,367</b>	<b>\$4,274,244</b>	<b>\$4,722,729</b>	<b>\$448,485</b>	<b>10.49 %</b>

**Support Services****\$78,360**

	<u>Actual</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>2025-2026</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
<b>Purchased Services</b>					
Library/Media	\$7,616	\$13,822	\$12,400	(\$1,422)	(10.29)%
Guidance	5,098	5,400	5,400	0	0.00 %
Health Services	750	2,720	2,750	30	1.10 %
Postage	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Purchased Services</b>	<b>\$13,481</b>	<b>\$21,942</b>	<b>\$20,550</b>	<b>(\$1,392)</b>	<b>(6.34)%</b>
<b>Supplies</b>					
Library/Media	\$7,916	\$9,289	\$9,939	\$650	7.00 %
Guidance	10,587	12,381	12,618	237	1.91 %
Health Services	7,910	8,095	8,300	205	2.53 %
Library/Media Books	25,180	24,380	22,380	(2,000)	(8.20)%
Guidance Books	<u>300</u>	<u>150</u>	<u>150</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Supplies</b>	<b>\$51,893</b>	<b>\$54,295</b>	<b>\$53,387</b>	<b>(\$908)</b>	<b>(1.67)%</b>
<b>Equipment</b>					
Library	\$0	\$0	\$2,400	\$2,400	0.00 %
Guidance	0	0	0	0	0.00 %
Health Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Equipment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,400</b>	<b>\$2,400</b>	<b>0.00 %</b>
<b>Dues</b>					
Library/Media	\$801	\$1,112	\$1,179	\$67	6.03 %
Guidance	613	804	699	(105)	(13.06)%
Health Services	<u>141</u>	<u>145</u>	<u>145</u>	<u>0</u>	<u>0.00 %</u>
<b>Sub-total Dues</b>	<b>\$1,555</b>	<b>\$2,061</b>	<b>\$2,023</b>	<b>(\$38)</b>	<b>(1.84)%</b>
<b>Totals</b>	<b>\$66,929</b>	<b>\$78,298</b>	<b>\$78,360</b>	<b>\$62</b>	<b>0.08 %</b>



**Certified Salaries****\$16,627,814**

	<u>Actual</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>2025-2026</u>	<u>\$ Increase</u> <u>or (Decrease)</u>	<u>% Increase</u> <u>or (Decrease)</u>
<b>Administrators</b>					
Central Office	\$603,762	\$592,949	\$650,670	\$57,721	9.73 %
Pupil Services	178,993	180,235	184,741	4,506	2.50 %
School-Based Administrators	<u>1,023,817</u>	<u>1,145,277</u>	<u>1,139,067</u>	<u>(6,210)</u>	<u>(0.54)%</u>
<b>Sub-total Administrators</b>	<b>\$1,806,572</b>	<b>\$1,918,461</b>	<b>\$1,974,478</b>	<b>\$56,017</b>	<b>2.92 %</b>
<b>Classroom Teachers</b>					
Elementary	\$2,670,010	\$2,977,184	\$3,116,086	\$138,902	<u>4.67 %</u>
<b>Sub-total Classroom Teachers</b>	<b>\$2,670,010</b>	<b>\$2,977,184</b>	<b>\$3,116,086</b>	<b>\$138,902</b>	<b>4.67 %</b>
<b>Programs</b>					
Art	\$389,277	\$404,772	\$418,745	\$13,973	3.45 %
Business Education	105,617	107,903	111,207	3,304	3.06 %
Language Arts	832,575	807,234	841,402	34,168	4.23 %
Foreign Language	762,583	877,431	897,372	19,941	2.27 %
Health Instruction	138,597	154,064	160,284	6,220	4.04 %
Family/Consumer Science	103,517	73,021	107,207	34,186	46.82 %
Technical Education	302,260	311,200	321,168	9,968	3.20 %
Mathematics	795,414	736,108	787,098	50,990	6.93 %
Music	548,392	553,337	520,141	(33,196)	(6.00)%
Science	671,529	823,451	809,216	(14,235)	(1.73)%
Social Studies	798,119	807,823	840,802	32,979	4.08 %
Reading	101,617	103,903	107,207	3,304	3.18 %
Physical Education	543,287	533,146	559,186	26,040	4.88 %
Library	314,481	342,241	363,235	20,994	6.13 %
Instructional Technology	<u>208,414</u>	<u>211,390</u>	<u>218,170</u>	<u>6,780</u>	<u>3.21 %</u>
<b>Sub-total Programs</b>	<b>\$6,615,678</b>	<b>\$6,847,024</b>	<b>\$7,062,440</b>	<b>\$215,416</b>	<b>3.15 %</b>
<b>Special Education</b>					
Classroom - Special Education	\$1,478,523	\$1,451,842	\$1,376,022	(\$75,820)	(5.22)%
Preschool	554,088	576,609	554,020	(22,589)	(3.92)%
School Psychologists	490,914	514,045	477,731	(36,314)	(7.06)%
Speech/Language Pathologists	354,088	398,457	359,934	(38,523)	(9.67)%
Summer School - Special Education			4,400	4,400	0.00 %
Talented & Gifted	<u>101,617</u>	<u>72,732</u>	<u>75,044</u>	<u>2,312</u>	<u>3.18 %</u>
<b>Sub-total Special Education</b>	<b>\$2,979,231</b>	<b>\$3,013,685</b>	<b>\$2,847,151</b>	<b>(\$166,534)</b>	<b>(5.53)%</b>
<b>Other Services</b>					
Summer School - High/Middle	\$0	\$11,000	\$11,000	\$0	0.00 %
Homebound Instruction	4,262	25,000	25,000	0	0.00 %
Guidance	448,204	436,492	450,361	13,869	3.18 %
Curriculum Development	122,430	70,000	70,000	0	0.00 %
Athletics	391,633	409,687	424,999	15,312	3.74 %
Substitute Teachers	351,334	500,000	500,000	0	0.00 %
Extracurricular Activities	<u>121,833</u>	<u>140,627</u>	<u>146,299</u>	<u>5,672</u>	<u>4.03 %</u>
<b>Sub-total Other Services</b>	<b>\$1,439,697</b>	<b>\$1,592,806</b>	<b>\$1,627,659</b>	<b>\$34,853</b>	<b>2.19 %</b>
<b>Totals</b>	<b>\$15,511,189</b>	<b>\$16,349,160</b>	<b>\$16,627,814</b>	<b>\$278,654</b>	<b>1.70 %</b>

**Non-Certified Salaries****\$5,913,099**

	<u>Actual 2023-2024</u>	<u>Budget 2024-2025</u>	<u>Budget 2025-2026</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Facilities Supervision	\$236,866	\$241,862	\$250,766	\$8,904	3.68 %
Tutorial	344,622	373,403	345,343	(28,060)	(7.51)%
Reading	164,362	154,201	204,848	50,647	32.84 %
Guidance	85,953	86,986	89,325	2,339	2.69 %
Health Offices	305,798	320,453	329,676	9,223	2.88 %
Library	42,613	46,256	50,810	4,554	9.85 %
Instructional Technology	191,860	214,179	220,264	6,085	2.84 %
Board of Education	29,993	30,636	31,716	1,080	3.53 %
Central Office	162,897	156,325	107,188	(49,137)	(31.43)%
School Based	537,253	559,739	609,445	49,706	8.88 %
Fiscal Services	170,363	176,706	186,804	10,098	5.71 %
Administrative Technology	178,902	183,182	188,886	5,704	3.11 %
Preschool	367,803	385,612	371,558	(14,054)	(3.64)%
Special Education	958,162	1,199,682	1,210,089	10,407	0.87 %
Occupational Therapy	82,265	91,294	100,813	9,519	10.43 %
Physical Therapy	83,272	57,255	58,971	1,716	3.00 %
Pupil Services	80,195	81,192	83,859	2,667	3.28 %
Athletics	70,769	71,866	74,020	2,154	3.00 %
Facilities Clerical	53,828	57,825	59,549	1,724	2.98 %
Maintenance	211,625	209,910	213,345	3,435	1.64 %
Custodian	<u>965,290</u>	<u>1,057,817</u>	<u>1,125,824</u>	<u>68,007</u>	<u>6.43 %</u>
<b>Totals</b>	<b>\$5,324,691</b>	<b>\$5,756,381</b>	<b>\$5,913,099</b>	<b>\$156,718</b>	<b>2.72 %</b>

**Transportation****\$1,047,503**

	<u>Actual 2023-2024</u>	<u>Budget 2024-2025</u>	<u>Budget 2025-2026</u>	<u>\$ Increase or (Decrease)</u>	<u>% Increase or (Decrease)</u>
Regular	\$573,099	\$796,044	\$963,903	\$167,859	21.09 %
Fuel	76,481	68,625	65,000	(3,625)	(5.28)%
Magnet	3,918	6,000	6,000	0	0.00 %
Vo-Tech/Vo-Ag	<u>8,270</u>	<u>12,600</u>	<u>12,600</u>	<u>0</u>	<u>0.00 %</u>
<b>Totals</b>	<b>\$661,768</b>	<b>\$883,269</b>	<b>\$1,047,503</b>	<b>\$164,234</b>	<b>18.59 %</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**

- 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

<b>Proposed Projects for 2025-2026</b>		
Middle School	Update Auditorium Lighting System	\$150,000
High School	Update Auditorium Sound System	\$150,000
Center School	Replace Pre-K Playground Structure	\$47,000
Middle School	Replace and Repave Front Sidewalk	\$13,200
	<b>Total</b>	<b>\$359,200</b>

## Instructional and Operational Technology

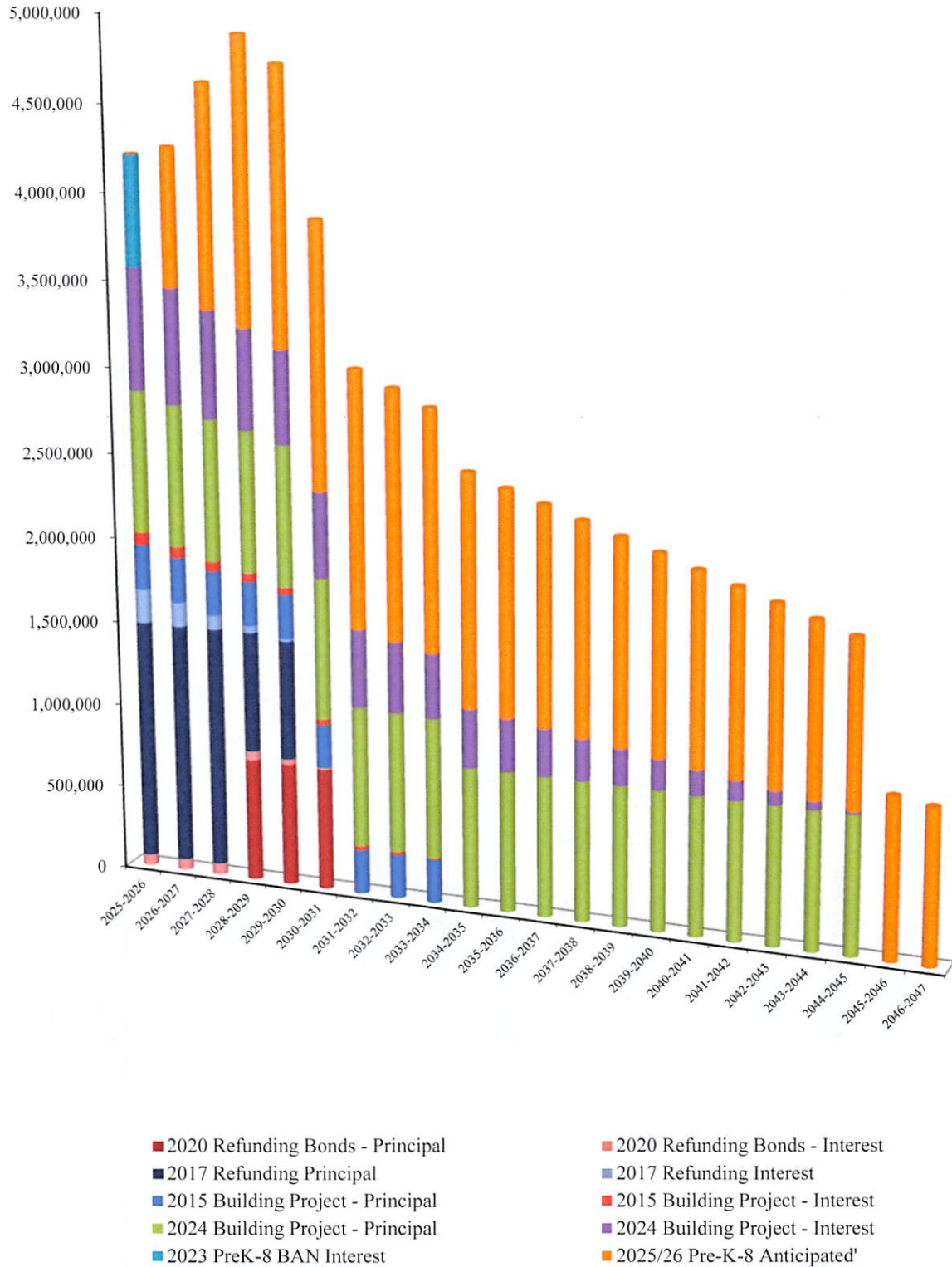
<u>Location</u>	<u>Description</u>	<u>2025 - 2026</u>
District Program Initiatives		
	Technology manufacturer renewals	\$82,916
	Student iPad replacement	\$48,600
	Replacement of aging District desktops	\$30,000
	Teacher laptops lease	\$51,615
		<u>\$213,131</u>
District Annual Support		
	Network license renewals and contracted services	\$154,249
	Educational applications	\$128,000
	Computer supplies	\$141,975
		<u>\$424,224</u>
	Grand Total	<u>\$637,355</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 BAN (interest only)								\$641,663
2024 PreK-8 Project								\$15,140,000
2025/26 PreK-8 Anticipated*								\$26,250,758
<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>2024 PreK-8 Bonds \$17.335 Million</u>	<u>2024 PreK-8 BAN \$15.14 Million</u>	<u>2025/26* PreK-8 Bond/BAN \$29.715 Million</u>	<u>Total Debt Service</u>	<u>YOY Variance</u>
2025-2026	339,400	1,619,200	65,100	1,547,925	641,663		<b>\$4,213,288</b>	\$1,802,286
2026-2027	331,450	1,562,400	65,100	1,506,175		802,166	<b>\$4,267,291</b>	\$54,003
2027-2028	318,500	1,510,500	65,100	1,464,425		1,280,617	<b>\$4,639,142</b>	\$371,851
2028-2029	310,700	757,700	779,225	1,422,675		1,645,100	<b>\$4,915,400</b>	\$276,258
2029-2030	302,900	724,200	757,475	1,380,925		1,599,600	<b>\$4,765,100</b>	(\$150,300)
2030-2031	295,100		730,800	1,339,175		1,554,100	<b>\$3,919,175</b>	(\$845,925)
2031-2032	286,650			1,297,425		1,508,600	<b>\$3,092,675</b>	(\$826,500)
2032-2033	278,200			1,255,675		1,467,975	<b>\$3,001,850</b>	(\$90,825)
2033-2034	269,100			1,218,100		1,422,225	<b>\$2,909,425</b>	(\$92,425)
2034-2035				1,184,700		1,376,475	<b>\$2,561,175</b>	(\$348,250)
2035-2036				1,151,300		1,335,300	<b>\$2,486,600</b>	(\$74,575)
2036-2037				1,117,900		1,298,700	<b>\$2,416,600</b>	(\$70,000)
2037-2038				1,084,500		1,262,100	<b>\$2,346,600</b>	(\$70,000)
2038-2039				1,051,100		1,225,500	<b>\$2,276,600</b>	(\$70,000)
2039-2040				1,017,700		1,188,900	<b>\$2,206,600</b>	(\$70,000)
2040-2041				979,400		1,152,300	<b>\$2,131,700</b>	(\$74,900)
2041-2042				946,200		1,115,700	<b>\$2,061,900</b>	(\$69,800)
2042-2043				913,000		1,079,100	<b>\$1,992,100</b>	(\$69,800)
2043-2044				879,800		1,042,500	<b>\$1,922,300</b>	(\$69,800)
2044-2045				846,600		1,001,000	<b>\$1,847,600</b>	(\$74,700)
2045-2046						964,600	<b>\$964,600</b>	(\$883,000)
2046-2047						928,200	<b>\$928,200</b>	(\$36,400)
<b>Total</b>	<b>\$2,732,000</b>	<b>\$6,174,000</b>	<b>\$2,462,800</b>	<b>\$23,604,700</b>	<b>\$641,663</b>	<b>\$26,250,758</b>	<b>\$61,865,921</b>	

\*2025/26 PreK-8 Project final bonding costs are estimates based upon current market & cash flow analysis

## Principal and Interest Payments

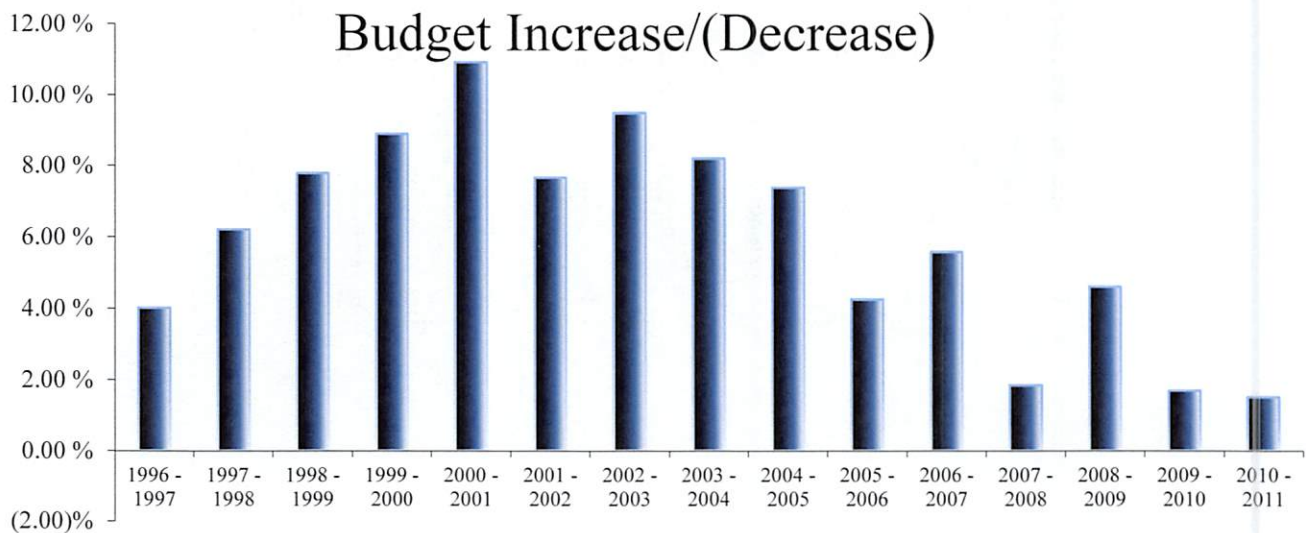




# Budget Increase History

Operating Budget + Debt Service = Total Budget

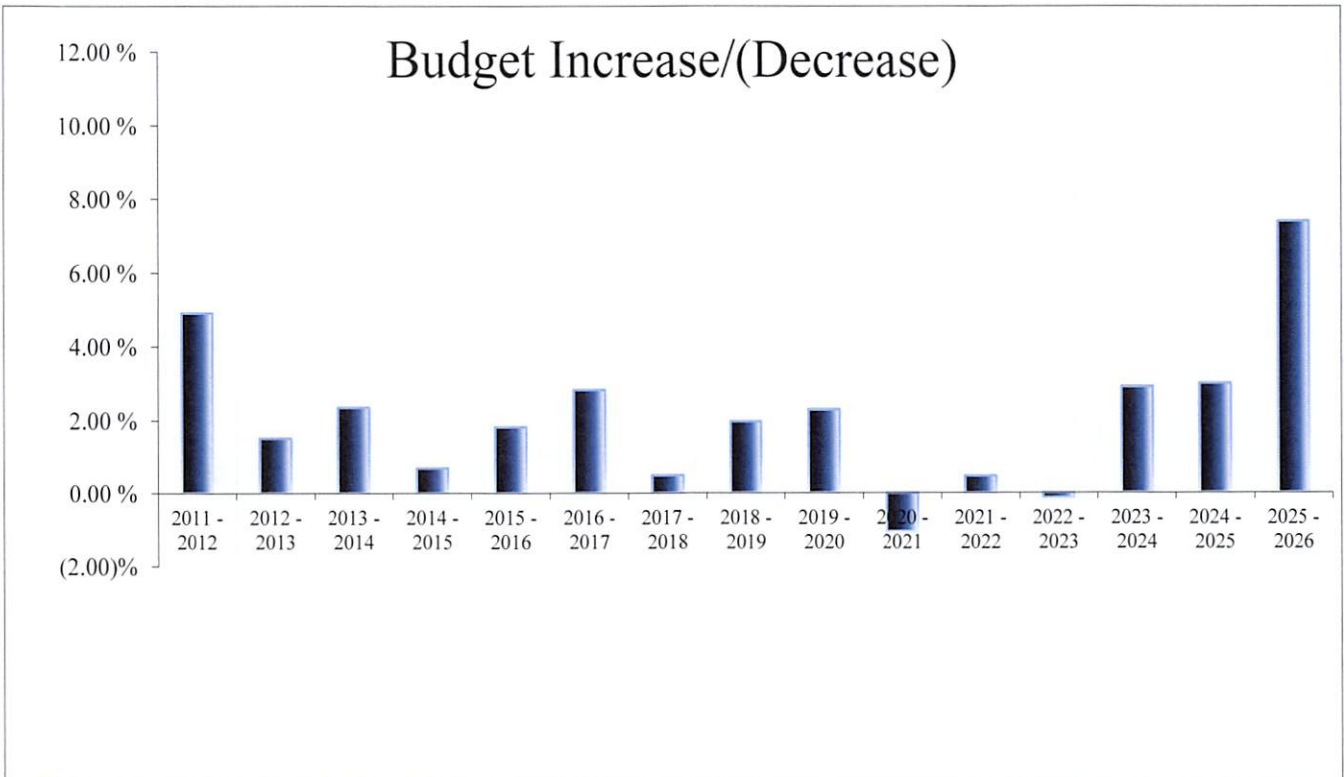
Year	Operating Budget	% Increase or (Decrease)	Debt Service	% Increase or (Decrease)	Total Budget	% Increase or (Decrease)
1996 - 1997	12,379,186	4.66 %	319,890	(8.16)%	12,699,076	4.02 %
1997 - 1998	13,189,839	6.55 %	297,473	(7.01)%	13,487,312	6.21 %
1998 - 1999	14,246,355	8.01 %	291,096	(2.14)%	14,537,451	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 %
2010 - 2011	27,242,437	1.82 %	1,871,131	(2.69)%	29,113,568	1.52 %



# Budget Increase History

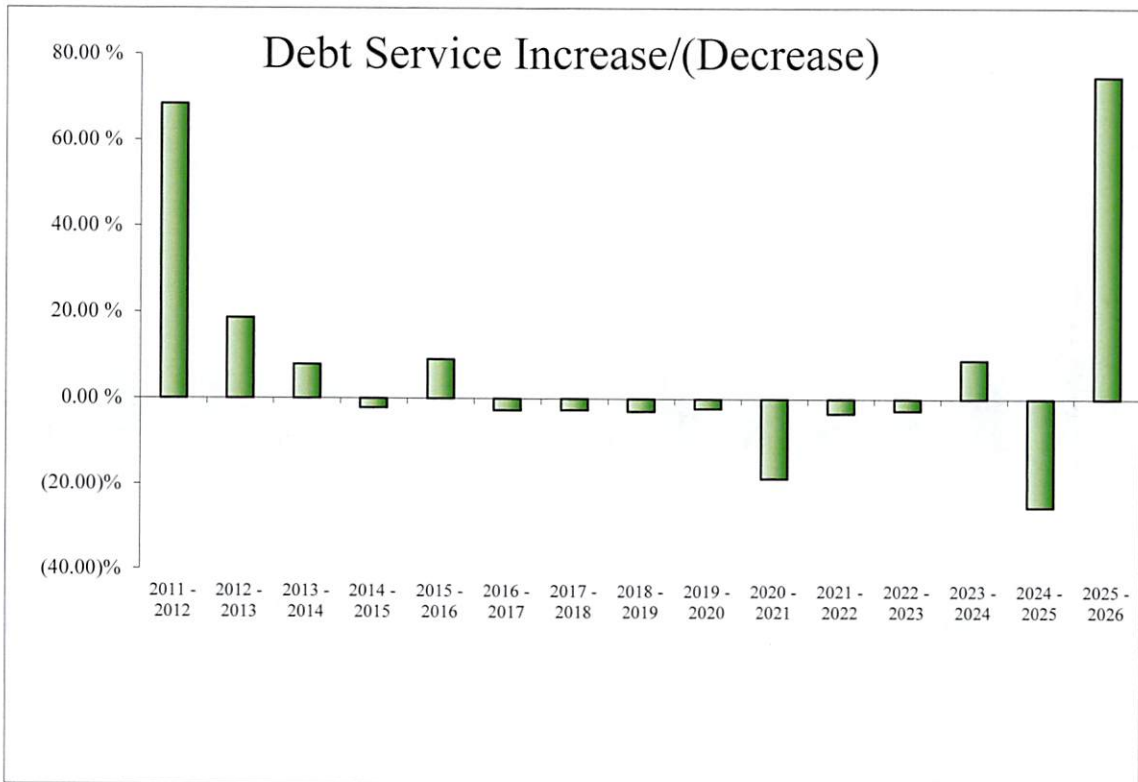
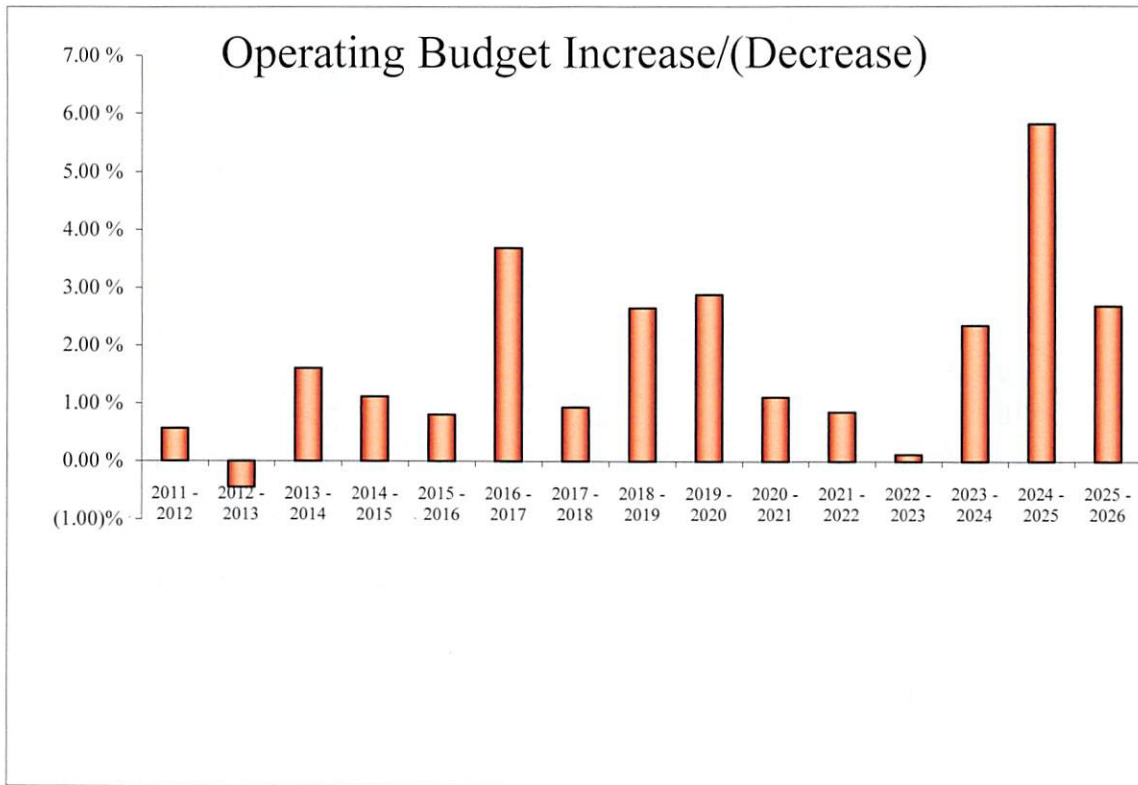
Operating Budget + Debt Service = Total Budget

Year	Operating Budget	% Increase or (Decrease)	Debt Service	% Increase or (Decrease)	Total Budget	% Increase or (Decrease)
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 %
2025 - 2026	35,437,515	2.69 %	4,213,288	74.75 %	39,650,803	7.39 %



# Budget Increase History

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



## Personnel FTEs

Function	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</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	6.50	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>
<b>Certified Administration</b>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.50</u>	<u>10.50</u>
Art	4.10	4.30	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	1.00	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	8.90
Guidance	4.00	4.00	4.00	4.00	4.00	4.00
Health Instruction	1.60	1.60	1.60	1.60	1.60	1.60
Language Arts	9.00	8.40	8.80	8.00	8.00	8.00
Library Media	4.00	4.00	4.00	4.00	3.50	3.50
Mathematics	10.00	10.00	10.00	9.00	9.00	9.00
Music	6.00	5.90	5.90	5.90	5.90	5.00
Physical Education	5.60	5.80	5.80	5.80	5.90	5.90
Preschool	5.00	6.00	6.00	6.00	6.00	6.00
School Psychologist	4.40	4.40	4.40	4.80	4.80	4.40
Reading	1.00	1.00	1.00	1.00	1.00	1.00
Regular Education - Elementary	27.00	29.00	30.00	30.00	31.00	31.00
Science	9.00	9.00	9.00	9.00	9.00	8.60
Social Studies	8.00	8.00	8.00	8.00	8.00	8.00
Special Education	16.00	16.00	16.00	16.50	16.50	15.50
Speech	4.00	4.00	4.00	4.00	4.00	3.75
SRBI	2.00	2.00	3.00	3.00	3.00	3.00
Talented & Gifted	2.00	2.00	2.00	1.00	0.70	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>
<b>Certified Teachers</b>	<u>140.70</u>	<u>143.40</u>	<u>145.80</u>	<u>142.90</u>	<u>143.20</u>	<u>140.15</u>
Facilities Administration	3.00	3.00	3.00	3.00	3.00	2.50
Instructional Technology	4.00	5.00	5.00	4.00	4.00	4.00
Custodian	20.00	20.00	19.00	19.00	19.00	19.75
Business Office	2.75	2.75	2.75	2.75	2.75	2.55
Guidance	1.50	1.50	1.50	1.50	1.50	1.50
Health Offices	4.41	5.41	5.41	5.60	5.00	5.00
Administrative Technology	2.00	2.00	2.00	2.00	2.00	2.00
Library	1.80	1.80	1.80	1.62	1.62	1.79
Maintenance	4.00	4.00	3.00	3.00	3.00	3.00
Physical Therapy	1.11	1.11	1.11	1.11	0.74	0.74
Occupational Therapy	1.00	1.00	1.00	1.00	1.00	1.00
BCBA	1.00	1.00	1.00	1.00	1.00	1.00
Tutor	9.83	9.83	9.83	9.83	9.83	8.83
Professional Development/Curriculum	0.50	0.50	0.50	0.50	0.50	0.50
Instructional Assistant/SCC	64.03	64.95	66.70	64.34	63.45	63.45
Athletic Trainer	1.00	1.00	1.00	1.00	1.00	1.00
School Administration/Security	9.39	9.39	9.39	10.53	10.53	11.26
Pupil Services Administration	1.52	1.52	1.52	1.52	1.52	1.52
Superintendent/Board of Education	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>	<u>1.72</u>
<b>Non-Certified Staff</b>	<u>135.06</u>	<u>137.98</u>	<u>137.73</u>	<u>135.52</u>	<u>133.66</u>	<u>133.11</u>
	<u>285.76</u>	<u>291.38</u>	<u>293.53</u>	<u>288.42</u>	<u>287.36</u>	<u>283.76</u>
Student Count (In House)	1241	1264	1267	1264	1268	1245 (estimated)

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

<u>Line Item</u>	<u>Current Budget FY 24-25</u>	<u>Proposed 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>	<u>Estimated Budget FY27-28</u>	<u>\$ Increase/ (Decrease)</u>	<u>Line Item % Increase/ (Decrease)</u>
Certified Salaries	16,349,160	16,627,814	278,654	1.70 %	17,225,000	597,186	3.59 %	17,580,255	355,255	2.06 %
Non-Certified Salaries	4,188,967	4,263,615	74,648	1.78 %	4,364,200	100,585	2.36 %	4,450,221	86,021	1.97 %
Employee Benefits	4,274,244	4,722,729	448,485	10.49 %	4,950,000	227,271	4.81 %	5,195,221	245,221	4.95 %
Instructional Programs	1,586,694	1,616,322	29,628	1.87 %	1,675,230	58,908	3.64 %	1,725,115	49,885	2.98 %
Special Education	1,238,752	1,965,473	726,721	58.67 %	2,320,000	354,527	18.04 %	2,375,222	55,222	2.38 %
Support Services	78,298	78,360	62	0.08 %	79,000	640	0.82 %	79,000	0	0.00 %
Administrative Services	1,026,921	979,148	(47,773)	(4.65)%	1,010,000	30,852	3.15 %	1,030,225	20,225	2.00 %
Pupil Transportation	883,269	1,047,503	164,234	18.59 %	1,148,974	101,471	9.69 %	1,194,923	45,949	4.00 %
Plant Operation & Maintenance	4,883,574	4,136,551	(747,023)	(15.30)%	4,280,798	144,247	3.49 %	4,398,664	117,866	2.75 %
<b>Operating Budget</b>	<b>34,509,879</b>	<b>35,437,515</b>	<b>927,636</b>	<b>2.69 %</b>	<b>37,053,202</b>	<b>1,615,687</b>	<b>4.56 %</b>	<b>38,028,846</b>	<b>975,644</b>	<b>2.63 %</b>
Contract Service for Debt	500	0	(500)	(100.00)%	0	0	0.00 %	0	0	0.00 %
Interest on Bonds	700,502	1,693,288	992,786	141.72 %	945,125	(748,163)	(44.18)%	838,525	(106,600)	(11.28)%
Bond Redemption	1,710,000	2,520,000	810,000	47.37 %	3,322,166	802,166	31.83 %	3,800,617	478,451	14.40 %
Debt Service	2,411,002	4,213,288	1,802,286	74.75 %	4,267,291	54,003	1.28 %	4,639,142	371,851	8.71 %
<b>Total Budget</b>	<b>36,920,881</b>	<b>39,650,803</b>	<b>2,729,922</b>	<b>7.39 %</b>	<b>41,320,493</b>	<b>1,669,690</b>	<b>4.21 %</b>	<b>42,667,988</b>	<b>1,347,495</b>	<b>3.26 %</b>

\*2025/26 PreK-8 Project final bonding costs are estimates based upon current market & cash flow analysis and are aggregate within Estimated amounts (aggregate principal/interest) of new borrowing within Bond Redemption line

# Summary of Federal Grants

	Allocated Budget <u>2024-2025</u>	Estimated <u>2025-2026</u>
<b>Title I (Part A) Improving Teacher Quality</b>		
Supplies	\$36,566	
Purchased Professional and Other Services	<u>6,000</u>	
	\$42,566	\$42,566
<b>Title IV: Student Support &amp; Academic Enrichment</b>		
Professional Services	\$9,000	
Supplies	<u>1,000</u>	
	\$10,000	\$10,000
<b>Title VI: Special Education 611/619</b>		
Instruction	\$254,384	
Purchased Services	70,270	
Instructional and Other Supplies	<u>14,976</u>	
	\$339,630	\$339,630
<b>Title II (Part A) Professional Development</b>		
Purchased Services	2,000	
Supplies	<u>14,173</u>	
	\$16,173	\$16,173
	<u>\$408,369</u>	<u>\$408,369</u>

# Impact to Towns

		<u>Lyme</u>	<u>Old Lyme</u>
<b>Student Census</b>			
October 1, 2024	1,277	232	1,045
April 1, 2025	1,271	229	1,042
Average	1,275	231	1,044
Percent of total census for billing		18.1%	81.9%
<hr style="border-top: 3px double #000;"/>			
<b>2025-2026 Total Budget</b>	39,650,803	18.1%	81.9%
Less: Estimated Receipts	<u>(674,706)</u>		
Subtotal	38,976,097	7,054,674	31,921,423
Less: Refund of 06/30/24 Fund Balance	(498,058)	(93,137)	(404,921)
Net Billings to Towns	38,478,039	6,961,537	31,516,502
<b>2024-2025 Total Budget</b>	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
<b>2023-2024 Enrollment Average</b>		18.7%	81.3%
<hr style="border-top: 3px double #000;"/>			
<b>IMPACT</b>			
Net Billings to Towns	2,285,124	299,504	1,985,620
2025-2026 minus 2024-2025 net billings			
	6.3%	4.5%	6.7%

# Estimated Revenue

	<u>Est 25-26</u>	<u>Est. 24-25</u>	<u>\$ Change</u>	<u>% Change</u>
<b><u>Revenue from Service Charges</u></b>				
Out of District Tuition	\$320,000	\$270,500	\$49,500	18.3%
Classroom Rentals		0	0	0.0%
 <b><u>Revenue from Interest</u></b>				
Earned on Interest Bearing Accounts	<u>350,000</u>	<u>30,000</u>	<u>320,000</u>	<u>1066.7%</u>
	<u>\$670,000</u>	<u>\$300,500</u>	<u>\$369,500</u>	<u>123.0%</u>
 <b><u>State Grants Paid to Towns</u></b>				
Education Cost Sharing/Consolidated Grant	\$1,816,265	\$916,485	\$899,780	98.2%
	<u>1,816,265</u>	<u>\$916,485</u>	<u>\$899,780</u>	<u>98.2%</u>
 <b><u>State Grants Paid to District</u></b>				
Adult Education	\$2,706	\$2,706	\$0	0.0%
Transportation	<u>2,000</u>	<u>2,000</u>	<u>0</u>	0.0%
Sub-total	\$4,706	\$4,706	\$0	
Excess Cost/State Agency Placement Grant (1)	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>\$4,706</u>	<u>\$4,706</u>	<u>\$0</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 2021 Through 2025 and Projections Through 2029

	2021- 2022	2022- 2023	2023- 2024	2024- 2025	2025- 2026	2026- 2027	2027- 2028	2028- 2029
					*Projected	*Projected	*Projected	*Projected
PreK-5	580	609	627	639	631	668	663	664
6-8	271	270	271	271	286	282	317	314
9-12	449	409	395	368	346	349	339	362
<b>Total In District</b>	<b>1300</b>	<b>1288</b>	<b>1293</b>	<b>1278</b>	<b>1263</b>	<b>1299</b>	<b>1319</b>	<b>1340</b>

*\* Projections are from New England School Development Council (NESDEC) dated October 22, 2024.*

*\*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 1<sup>st</sup> enrollment in each grade.