Lyme-Old Lyme Schools

Challenging * Achieving * Excelling















2026 - 2027 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 2026-2027 Budget

Dear Members of the Lyme and Old Lyme Communities,

The Region 18 Board of Education approved a budget for the 2026-2027 school year at its February 4, 2026 meeting. This $41,477,955 budget represents a 4.61% increase from the adopted budget for the current year. This budget is now transmitted to you, the voters, for your deliberation and action.

The main drivers for this budget include increases in special education costs and negotiated salary increases for our certified staff members. 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, vote on May 5.

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

LYME-OLD LYME SCHOOLS

Regional School District #18

A Private School Experience *in a Public School Setting*

Presentations:

April 6	**6:30 p.m.**	**Center School**	**Budget Hearing***
May 4	**6:30 p.m.**	**Center School**	**Budget Meeting***
May 5	**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 2026-2027 Budget can be accessed on the District Website:
https://www.region18.org/district-information/2026-2027-budget-book
OR by calling Paige Rooney at 860-434-7238.

Ian Neviaser, Superintendent of Schools
49 Lyme Street, Old Lyme, Connecticut 06371
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Key Events in the 2026-2027 Budget Development Process

November 2025	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 2025	Administrators and Directors work with staff to prepare school and program budgets and review/revise them with the Superintendent.
January 2026	Board meets in a series of workshops to review and discuss budgets by site and program.
January – February 2026	Board discusses budget at regular Board meetings.
February 4, 2026	Community is invited to provide input on proposed budget. Board adopts budget with 4.61% increase.

Board of Education Members
Jason Kemp, Chair
Scott Brown
Susan Fogliano
Anna James
Gavin Lodge
Alexander Lowry
Cynthia Love McCollum
Michael Hansen
Sheryl Shyloski

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, the State of Connecticut has increased Lyme and Old Lyme's ECS payments. 25-26 saw a significant increase to a combined total of $1,816,265. The Governor's current budget is under consideration but early indicators show ECS for Lyme/Old Lyme remaining level funded at $1,816,265 in 26-27.
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 2025 is $35,437,515 (exclusive of debt service.) This is $1,773,149 less than the 2026-27 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 $16,351 in Meriden to a high of $46,587 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 $25,142 by the state. On average RSD 18's total PPE and percentage increase in PPE per year is lower than most towns in the area.
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……..$41,477,955

	24-25 Actuals	25-26 Budget	26-27 Budget	$ Increase or (Decrease)	% Inc or (Dec) by Line Item
Certified Salaries	16,368,703	16,627,814	17,263,137	635,323	3.82%
Non-certified Salaries	3,969,294	4,263,615	4,271,028	7,413	0.17%
Employee Benefits	4,180,138	4,722,729	5,025,932	303,203	6.42%
Instructional Programs	1,363,802	1,616,322	1,624,992	8,670	0.54%
Special Education	1,526,653	1,965,473	2,478,686	513,213	26.11%
Support Services	127,422	78,360	82,603	4,243	5.41%
Administrative Services	1,571,562	979,148	1,103,415	124,267	12.69%
Pupil Transportation	670,223	1,047,503	1,010,548	(36,955)	(3.53)%
Plant Op & Maintenance	4,698,029	4,136,551	4,350,323	213,772	5.17%
OPERATING BUDGET	**34,475,826**	**35,437,515**	**37,210,664**	**1,773,149**	**5.00%**
Debt Service	2,108,363	4,213,288	4,267,291	54,003	1.28%
TOTAL BUDGET	**$36,584,189**	**$39,650,803**	**$41,477,955**	**$1,827,152**	**4.61%**

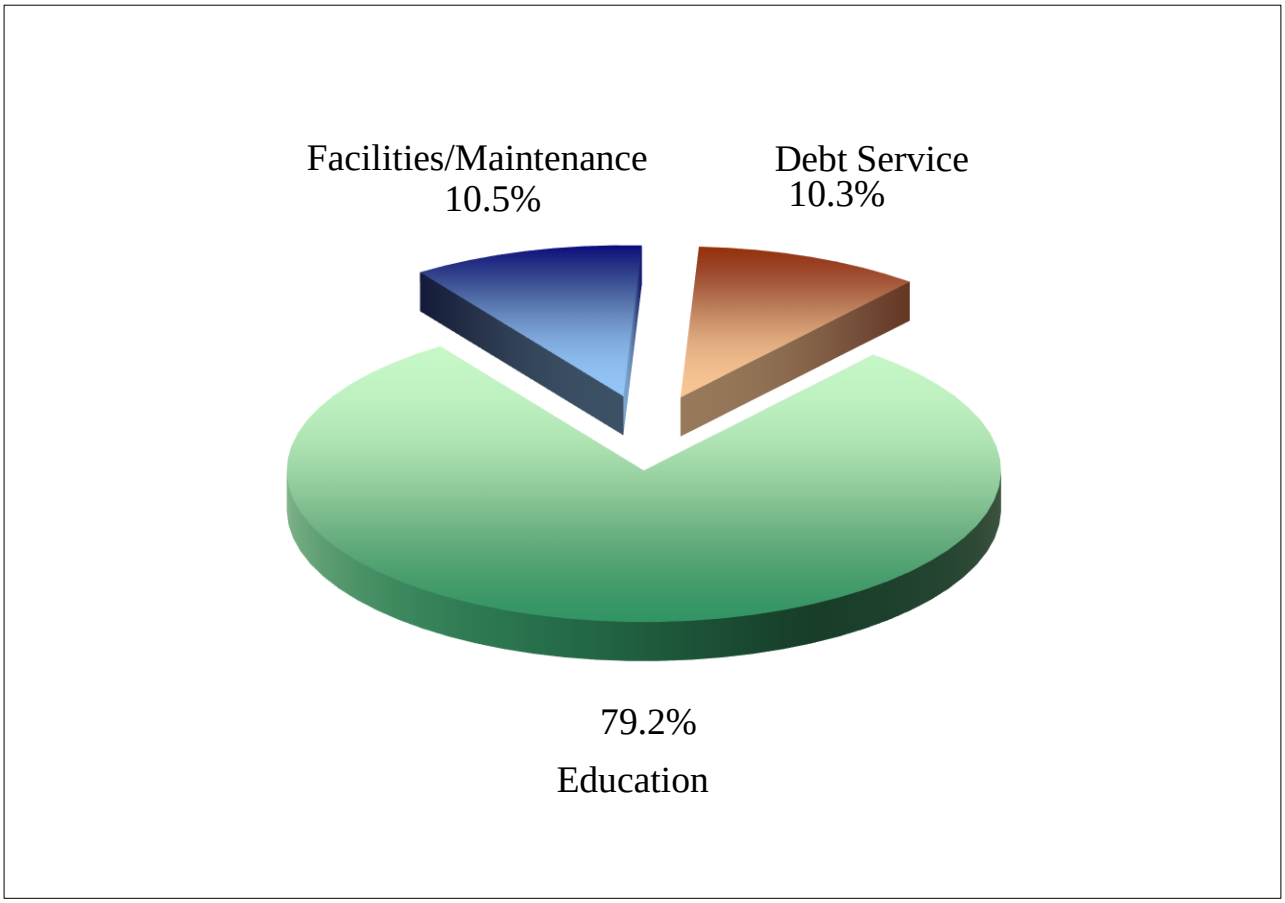
			Estimated enrollment based on October 1, 2025 in house student count.
Student Count (In House)	**1,245**	**1,237**	
Certified Staff	**150.65**	**151.95**	
Non-Certified Staff	**133.11**	**128.17**	

NOTE: The percentage increase or (decrease) by line item is calculated by dividing the 2025-2026 $ increase or (decrease) by the 2025-2026 line item budget amount. For example, the Certified Salaries increase of $635,323 divided by the 2025-2026 Line Item Budget amount of $16,627,814 equals .0382or 3.82%.

2026 - 2027 Total Budget Summary

Operating Budget	+	Debt Service	=	Total Budget

2025 - 2026 Budget =	$39,650,803		
2026 - 2027 Budget =	$41,477,955		
Dollar Increase =	$1,827,152		
% Increase =	4.61%		
Education	$32,860,341	79.2%	of total budget
Facilities/Maintenance	$4,350,323	10.5%	of total budget
Debt Service	$4,267,291	10.3%	of total budget



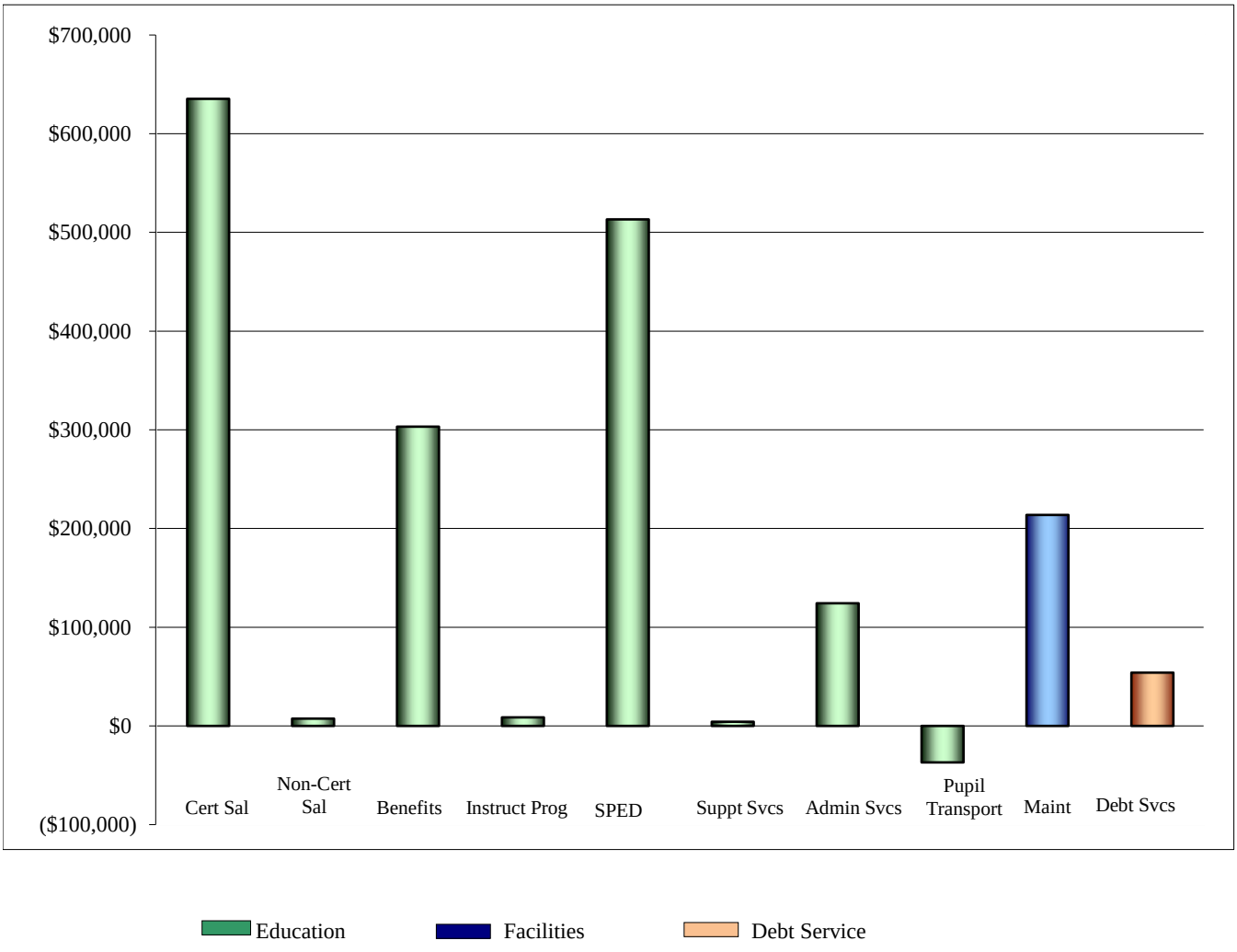
Education Instructional and administrative salaries, benefits, supplies, equipment, out of district tuition, books.

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	$635,323	3.82%
Non-Certified Salaries	$7,413	17.00%
Employee Benefits	$303,203	6.42%
Instructional Programs	$8,670	54.00%
Special Education	$513,213	26.11%
Support Services	$4,243	5.41%
Administrative Services	$124,267	12.69%
Pupil Transportation	($36,955)	(3.53)%
Plant Op & Maintenance	$213,772	5.17%
Debt Service	$54,003	1.28%
	$1,827,152	**4.61%**



Budget Increase by Line Item and Category

FY 2026 - 2027 (in Thousands)

Certified Salaries		**$635,323.0**
	Contractual Increases, incl. Degree Changes	$535,366.0
	Personnel Changes, Reductions	$33,757.0
	TSA re-allocation	$66,200.0
Non-certified Salaries**		**$47,557.0**
	Contractual Increases	$39,845.0
	Personnel Changes	$7,712.0
	*** includes facilities salaries*	
Employee Benefits		**$303,203.0**
	Health/Life/Disability	$357,949.0
	Other Insurance, FICA, Pension, Tuition	($54,746.0)
Instructional Programs		**$8,670.0**
	Textbooks	$1,670.0
	Athletics/Student Activities/Field Trips	$31,738.0
	Equipment/Furniture/Tech Equip	($11,835.0)
	Net all Supplies, Equip., Purchased Svcs.	($12,903.0)
Special Education		**$513,213.0**
	SpEd Therapy & Evaluation	$5,000.0
	Tuition	$207,861.0
	Net Other: Purchased Svcs/Transport/Supplies	$300,352.0
Support Services		**$4,243.0**

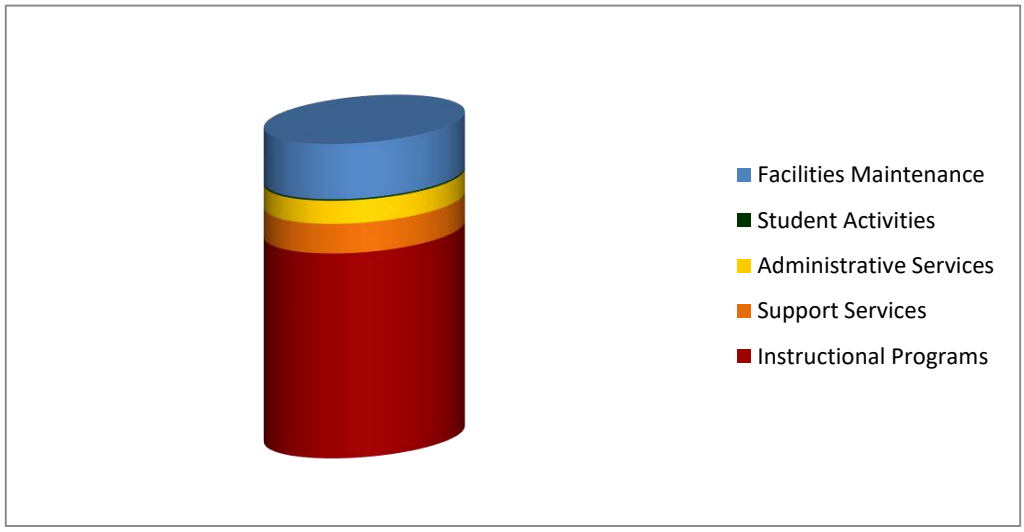
Budget Increase by Line Item and Category

FY 2026 - 2027 (in Thousands)

Administrative Services		**$124,267.0**
	Attorney fees	$10,000.0
	Admin Tech/School Office	$122,657.0
	Misc. Central Office	($8,390.0)
Pupil Transportation		**($36,955.0)**
	Transport	($33,955.0)
	Fuel	($3,000.0)
Plant Op & Maintenance**		**$173,628.0**
	Capital Projects	($36,650.0)
	Facilities Operations	$210,278.0
	***excludes facilities salaries*	
Debt Service		**$54,003.0**
	Bond Redemption	54,003.0
	Interest on Bonds	$0.0
		$1,827,152.0

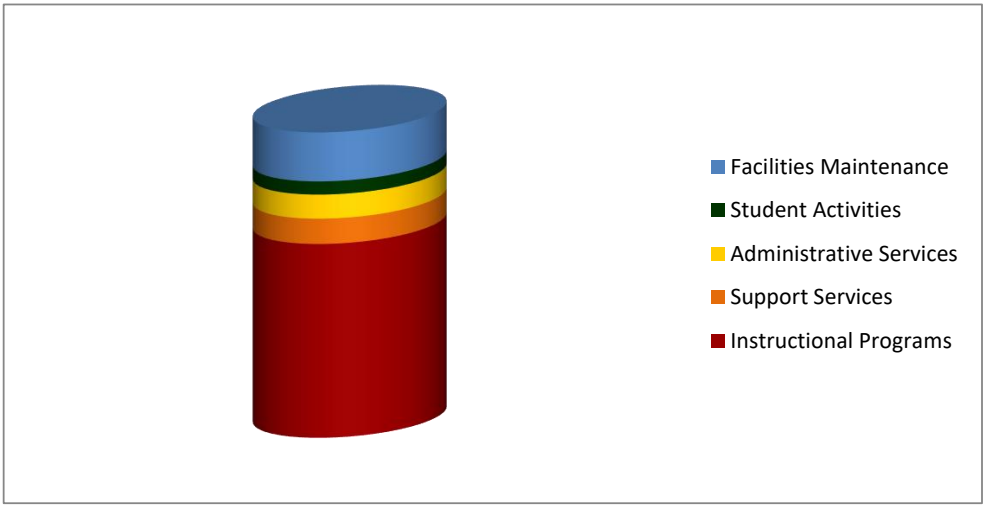
Elementary Budget by Program/Object

Function	Salaries	Purchased Services	Books and Supplies	Equipment/ Transport/ Dues	Total
General Instruction	$145,000		$64,900	$21,360	$231,260
Art	143,984		5,480		$149,464
Language Arts	761,083		37,200	110	$798,393
Foreign Language	110,616	2,675	2,457	90	$115,838
Health Instruction			3,875		$3,875
Mathematics	854,701		19,046	157	$873,904
Music	214,664	2,000	2,205	260	$219,129
Science	761,080	15,775	9,290		$786,145
Social Studies	761,069	4,500	4,557		$770,126
Reading	222,529				$222,529
Physical Education	287,225	5,500	5,500		$298,225
Homebound Instruction					$0
Talented and Gifted	52,009		3,300		$55,309
Tutorial	237,012				$237,012
Preschool	962,124		8,400		$970,524
Special Education	1,290,005		6,500		$1,296,505
Guidance			3,550		$3,550
Health Services	220,475	4,670	5,120	145	$230,410
Psychological Services	292,812		2,525		$295,337
Speech Services	299,786		1,820	225	$301,831
Library/Media	202,488	12,400	17,542	344	$232,774
Instructional Technology	158,035	68,000	63,000	70,500	$359,535
Administrative Services	768,106	35,280	12,585	14,461	$830,432
Facilities	793,168	680,250	496,820	16,497	$1,986,735
Student Activities	22,824	950	3,720	27,001	$54,495
	$9,560,795	$832,000	$779,392	$151,150	$11,323,337



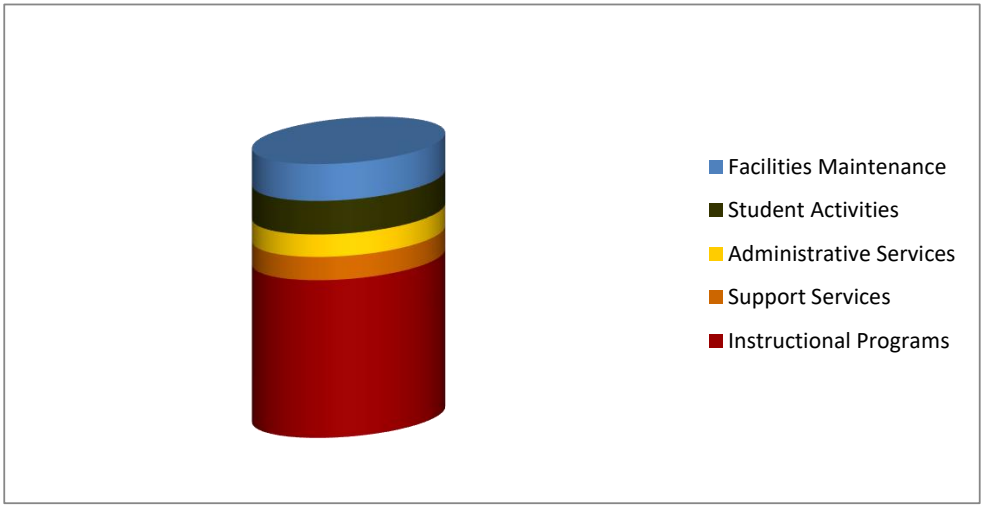
Middle School Budget by Program/Object

Function	Salaries	Purchased Services	Books and Supplies	Equipment/ Transport/ Dues	Total
General Instruction	$97,500		$16,500	$9,300	$123,300
Art	65,707		2,685		$68,392
Language Arts	352,533		8,815		$361,348
Foreign Language	312,057	3,900	1,700	885	$318,542
Health Instruction	119,591		370		$119,961
Family/Consumer Science	110,616		3,800		$114,416
Technical Education	106,969		6,354	200	$113,523
Mathematics	345,591		1,320		$346,911
Music	194,339	2,930	4,025	9,895	$211,189
Science	334,709		3,250	3,250	$341,209
Social Studies	337,345	3,436	1,135		$341,916
Career Education		1,600	3,000		$4,600
Reading	26,161				$26,161
Physical Education	189,934		1,625		$191,559
Homebound Instruction	5,000	2,000			$7,000
Talented and Gifted	22,123		1,488		$23,611
Tutorial	80,797		450		$81,247
Special Education	645,272		3,300		$648,572
Guidance	140,231	2,900	2,500	189	$145,820
Health Services	64,963	1,440	2,085		$68,488
Psychological Services	110,616		775		$111,391
Speech Services	39,637		370		$40,007
Library/Media	101,573		7,600	399	$109,572
Instructional Technology	114,837	28,500	31,000	31,950	$206,287
Administrative Services	415,922	24,794		11,581	$452,297
Facilities	332,974	292,800	270,342	23,538	$919,654
Student Activities	167,274	15,270	16,750	48,950	$248,244
	$4,834,271	$379,570	$391,239	$140,137	$5,745,217



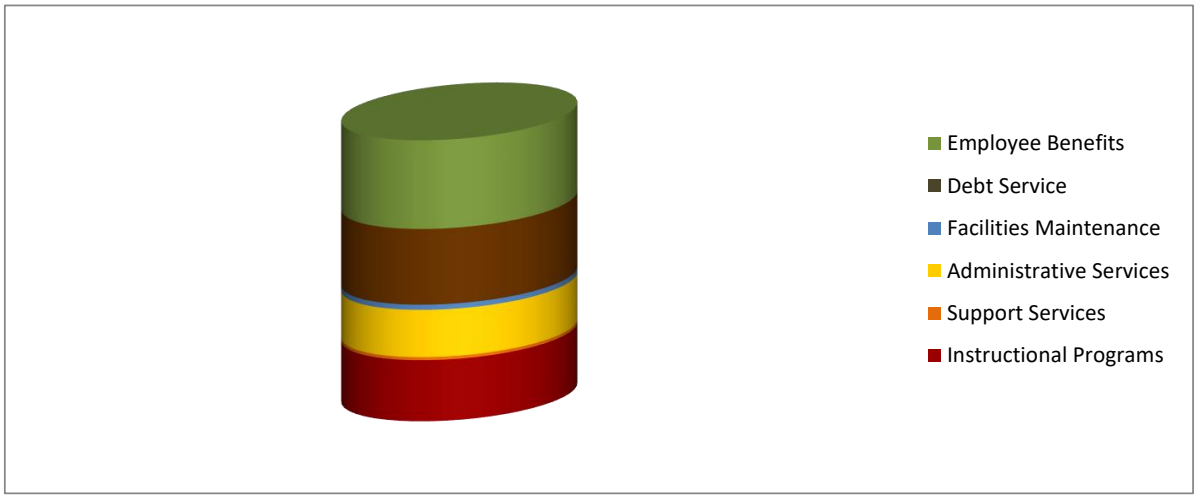
High School Budget by Program/Object

Function	Salaries	Purchased Services	Books and Supplies	Equipment/ Transport/ Dues	Total
General Instruction	$103,500		$20,000	$32,549	$156,049
Art	224,307	90	7,962	150	$232,509
Business Education	114,616	1,200	8,965	360	$125,141
Language Arts	531,569	200	4,975	386	$537,130
Foreign Language	463,694	4,880	5,045	389	$474,008
Health Instruction	47,993		100		$48,093
Technical Education	224,432	250	20,165	710	$245,557
Mathematics	487,591	1,248	2,000		$490,839
Music	215,873	12,270	5,825	6,745	$240,713
Science	457,096	1,000	11,150	480	$469,726
Social Studies	542,863	1,000	11,150	362	$555,375
Career Education					$0
Reading					$0
Physical Education	111,985	3,100	2,163	130	$117,378
Homebound Instruction	14,000	2,000			$16,000
Tutorial	111,645	8,800			$120,445
Special Education	782,754	19,200	3,000		$804,954
Guidance	362,966	3,000	6,399	675	$373,040
Health Services	64,963	1,440	2,510		$68,913
Psychological Services	114,991		1,225	230	$116,446
Speech	39,636		295		$39,931
Library/Media	124,697		7,270	425	$132,392
Instructional Technology	183,154	31,500	48,050	46,200	$308,904
Administrative Services	631,297	31,510	12,184	26,572	$701,563
Facilities	390,147	278,700	457,760	23,538	$1,150,145
Graduation		9,000	2,900		$11,900
Student Activities	534,577	97,945	81,550	324,729	$1,038,801
	$6,880,346	$508,333	$722,643	$464,630	$8,575,952



District-Wide Services

Function	Salaries	Benefits/ Purchased Services	Debt Service	Books and Supplies	Equipment/ Transport/ Dues	Total
Health/Life/Disability Insurance		$3,602,057				$3,602,057
FICA		757,057				$757,057
Retirement		476,818				$476,818
Unemployment Compensation		15,000				$15,000
Worker's Compensation		145,000				$145,000
Professional Development	192,896	44,750		5,000		$242,646
Instruction		1,139,687				$1,139,687
Student Transportation					1,949,546	$1,949,546
Curriculum Development	70,000	12,400		18,650	6,700	$107,750
Homebound	6,000					$6,000
Occupational Therapy	104,019			3,000		$107,019
Physical Therapy	60,695			3,000		$63,695
Special Education	324,178	391,066		3,500	6,048	$724,792
Board of Education	32,514	408,030		18,300	22,250	$481,094
Central Administrative Services	406,791	9,500		4,260	7,265	$427,816
Fiscal Services	384,375	74,725		3,000	4,628	$466,728
Administrative Technology	193,574	356,590		4,000	10,000	$564,164
Facilities/Food Service	173,339	80,000		17,150	18,800	$289,289
Debt Service			4,267,291			$4,267,291
	$1,948,381	$7,512,680	$4,267,291	$79,860	$2,025,237	$15,833,449



Elementary Budget by Program Area

Function	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	Dollar Inc/(Dec)	% Inc/(Dec)
General Instruction	$293,215	$250,160	$231,260	($18,900)	(7.56)%
Art	143,862	143,540	149,464	$5,924	4.13 %
Language Arts	754,582	790,486	798,393	$7,907	1.00 %
Foreign Language	107,750	111,106	115,838	$4,732	4.26 %
Health Instruction	3,875	3,875	3,875	$0	0.00 %
Mathematics	833,668	873,841	873,904	$63	0.01 %
Music	161,597	200,559	219,129	$18,570	9.26 %
Science	745,398	784,308	786,145	$1,837	0.23 %
Social Studies	726,208	762,866	770,126	$7,260	0.95 %
Reading	233,305	286,525	222,529	($63,996)	(22.34)%
Physical Education	266,507	280,725	298,225	$17,500	6.23 %
Homebound Instruction	0	0	0	$0	0.00 %
Talented and Gifted	57,271	56,903	55,309	($1,594)	(2.80)%
Tutorial	224,288	194,538	237,012	$42,474	21.83 %
Preschool	970,621	933,978	970,524	$36,546	3.91 %
Special Education	1,315,376	1,334,196	1,296,505	($37,691)	(2.82)%
Instructional Technology	387,941	410,664	359,535	($51,129)	(12.45)%
Instructional Programs	**$7,225,464**	**$7,418,270**	**$7,387,773**	**($30,497)**	(0.41)%
Guidance	$3,028	$3,750	$3,550	($200)	(5.33)%
Health Services	177,120	181,809	230,410	$48,601	26.73 %
Psychological Services	305,254	261,472	295,337	$33,865	12.95 %
Speech	292,955	287,236	301,831	$14,595	5.08 %
Library/Media	222,552	236,727	232,774	($3,953)	(1.67)%
Support Services	**$1,000,909**	**$970,994**	**$1,063,902**	**$92,908**	9.57 %
Administrative Services	**$750,197**	**$796,275**	**$830,432**	**$34,157**	4.29 %
Facilities	**$1,787,993**	**$1,681,499**	**$1,986,735**	**$305,236**	18.15 %
Student Activities	$35,792	$42,125	$54,495	$12,370	29.36 %
Student Activities	**$35,792**	**$42,125**	**$54,495**	**$12,370**	29.36 %
	$10,800,355	**$10,909,163**	**$11,323,337**	**$414,174**	3.80 %
Student Count	635	608	616 (estimated)		1.32 %

Middle School Budget by Program Area

Function	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	Dollar Inc/(Dec)	% Inc/(Dec)
General Instruction	$154,950	$154,800	$123,300	($31,500)	(20.35)%
Art	59,403	64,562	68,392	$3,830	5.93 %
Language Arts	340,639	351,441	361,348	$9,907	2.82 %
Foreign Language	298,323	308,859	318,542	$9,683	3.14 %
Health Instruction	111,921	115,428	119,961	$4,533	3.93 %
Family and Consumer Sciences	78,696	112,007	114,416	$2,409	2.15 %
Technical Education	108,554	109,254	113,523	$4,269	3.91 %
Mathematics	306,981	322,691	346,911	$24,220	7.51 %
Music	200,103	176,835	211,189	$34,354	19.43 %
Science	314,671	320,620	341,209	$20,589	6.42 %
Social Studies	309,398	323,476	341,916	$18,440	5.70 %
Career Education	2,725	3,000	4,600	$1,600	53.33 %
Reading	24,799	25,530	26,161	$631	2.47 %
Physical Education	179,800	185,303	191,559	$6,256	3.38 %
Homebound Instruction	5,000	7,000	7,000	$0	0.00 %
Talented and Gifted	23,441	22,929	23,611	$682	2.97 %
Tutorial	77,091	42,235	81,247	$39,012	92.37 %
Special Education	743,711	564,737	648,572	$83,835	14.84 %
Instructional Technology	200,796	173,158	206,287	$33,129	19.13 %
Instructional Programs	**$3,541,002**	**$3,383,865**	**$3,649,744**	**$265,879**	7.86 %
Guidance	$136,672	$140,808	$145,820	$5,012	3.56 %
Health Services	77,009	79,231	68,488	($10,743)	(13.56)%
Psychological Services	104,753	107,857	111,391	$3,534	3.28 %
Speech	78,465	37,551	40,007	$2,456	6.54 %
Library/Media	92,401	110,582	109,572	($1,010)	(0.91)%
Support Services	**$489,300**	**$476,029**	**$475,278**	**($751)**	(0.16)%
Administrative Services	**$418,156**	**$436,179**	**$452,297**	**$16,118**	3.70 %
Facilities	**$933,038**	**$939,990**	**$919,654**	**($20,336)**	(2.16)%
Student Activities	$201,488	$220,132	$248,244	$28,112	12.77 %
Student Activities	**$201,488**	**$220,132**	**$248,244**	**$28,112**	12.77 %
	$5,582,984	**$5,456,195**	**$5,745,217**	**$289,022**	5.30 %
Student Count	263	280	269 (estimated)		(3.93)%

High School Budget by Program Area

Function	2024-2025 Budget	2025-2026 Budget	2026-2027 Budget	Dollar Inc/(Dec)	% Inc/(Dec)
General Instruction	$262,065	$262,125	$156,049	($106,076)	(40.47)%
Art	223,402	228,320	232,509	$4,189	1.83 %
Business Education	112,288	123,697	125,141	$1,444	1.17 %
Language Arts	480,990	504,606	537,130	$32,524	6.45 %
Foreign Language	494,132	502,619	474,008	($28,611)	(5.69)%
Health Instruction	42,705	45,336	48,093	$2,757	6.08 %
Technical Education	234,117	239,243	245,557	$6,314	2.64 %
Mathematics	434,721	468,502	490,839	$22,337	4.77 %
Music	228,699	183,902	240,713	$56,811	30.89 %
Science	527,900	512,516	469,726	($42,790)	(8.35)%
Social Studies	516,670	526,771	555,375	$28,604	5.43 %
Career Education	1,015	1,015	0	($1,015)	(100.00)%
Reading	0	0	0	$0	0.00 %
Physical Education	106,054	110,797	117,378	$6,581	5.94 %
Homebound Instruction	14,000	16,000	16,000	$0	0.00 %
Tutorial	127,074	117,820	120,445	$2,625	2.23 %
Special Education	817,037	817,178	804,954	($12,224)	(1.50)%
Instructional Technology	248,872	295,927	308,904	$12,977	4.39 %
Instructional Programs	**$4,871,741**	**$4,956,374**	**$4,942,821**	**($13,553)**	(0.27)%
Guidance	$402,513	$413,995	$373,040	($40,955)	(9.89)%
Health Services	77,284	79,831	68,913	($10,918)	(13.68)%
Psychological Services	108,068	111,082	116,446	$5,364	4.83 %
Speech	29,512	37,652	39,931	$2,279	6.05 %
Library/Media	122,147	115,034	132,392	$17,358	15.09 %
Support Services	**$739,524**	**$757,594**	**$730,722**	**($26,872)**	(3.55)%
Administrative Services	**$703,217**	**$681,793**	**$701,563**	**$19,770**	2.90 %
Facilities	**$1,062,746**	**$1,268,368**	**$1,150,145**	**($118,223)**	(9.32)%
Graduation	$10,450	$11,900	$11,900	$0	0.00 %
Student Activities	893,678	968,188	1,038,801	$70,613	7.29 %
Student Activities	**$904,128**	**$980,088**	**$1,050,701**	**$70,613**	7.20 %
			0		
	$8,281,356	**$8,644,217**	**$8,575,952**	**($68,265)**	(0.79)%
Student Count	370	357	352 (estimated)		(1.40)%

Totals by Program Area

Function	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Budget
General Instruction	$4,620,799	$4,470,142	$4,616,855	$4,746,776	$6,299,637	$6,646,228
Art	442,182	398,970	410,150	425,055	436,422	450,365
Business Education	110,687	112,900	116,723	113,261	123,697	125,141
Language Arts	2,030,821	2,143,489	2,170,910	2,230,844	1,646,533	1,696,871
Foreign Language	788,460	815,339	777,099	841,143	922,584	908,388
Health Instruction	137,923	141,940	142,663	132,979	164,639	171,929
Family and Consumer Sciences	104,919	104,514	106,145	107,641	112,007	114,416
Technical Education	321,397	331,306	336,002	339,263	348,497	359,080
Mathematics	1,466,921	1,505,117	1,559,490	1,739,458	1,665,034	1,711,654
Music	570,099	554,661	579,881	587,342	561,296	671,031
Science	1,004,427	1,053,639	1,036,071	1,019,684	1,617,444	1,597,080
Social Studies	1,074,840	1,126,446	1,145,609	1,158,579	1,613,113	1,667,417
Career Education	1,823	1,694	3,500	3,803	4,015	4,600
Reading	282,243	288,245	265,979	279,990	312,055	248,690
Physical Education	526,748	540,916	562,322	559,693	576,825	607,162
Homebound Instruction	16,383	12,031	4,954	6,220	29,000	29,000
Talented and Gifted	201,775	205,182	104,556	107,024	79,832	78,920
Tutorial	309,644	322,620	345,530	364,439	354,593	438,704
Preschool	850,598	926,745	927,490	838,910	933,978	970,524
Special Education	2,986,939	2,677,746	2,906,829	3,465,317	2,698,111	2,727,031
SPED Therapy/Evaluation	106,839	38,335	36,914	12,728	18,000	23,000
Instructional Technology	876,609	835,590	812,251	742,791	879,749	874,726
Instructional Programs	**$18,833,076**	**$18,607,565**	**$18,967,924**	**$19,822,938**	**$21,397,061**	**$22,121,957**
Guidance	$524,362	$526,965	$550,772	$533,524	$558,553	$522,410
Health Services	323,160	341,051	314,598	366,332	340,871	367,811
Psychological Services	427,531	446,135	493,250	481,302	480,411	523,174
Speech	362,961	362,123	356,345	345,879	362,439	381,769
Occupational Therapy	74,416	78,145	85,915	93,934	103,813	107,019
Physical Therapy	83,953	87,700	85,614	59,841	61,971	63,695
Curriculum Development	129,411	156,155	159,397	146,040	96,000	107,750
Professional Development	213,925	216,717	232,500	205,237	243,878	242,646
Library/Media	450,835	454,156	398,608	386,031	462,343	474,738
Support Services	**$2,590,555**	**$2,669,146**	**$2,676,999**	**$2,618,121**	**$2,710,279**	**$2,791,012**
Board of Education	$476,524	$467,654	$456,542	$1,008,547	$478,056	$481,094
Superintendent	397,373	411,224	423,625	421,232	417,268	427,816
School/SPED Administration	1,845,050	1,947,364	1,964,968	2,220,814	2,460,037	2,709,084
Business Office	361,686	387,717	410,251	458,659	447,114	466,728
Administrative Technology	473,385	424,634	497,675	517,753	440,051	564,164
Administrative Services	**$3,554,018**	**$3,638,592**	**$3,753,061**	**$4,627,005**	**$4,242,526**	**$4,648,886**
Facilities	**3,579,328**	**4,004,556**	**4,059,265**	**5,084,798**	**4,121,551**	**4,285,323**
Graduation	$11,342	$11,749	$13,348	$9,587	$11,900	$11,900
Transportation	998,709	1,167,967	945,621	1,436,824	1,713,253	1,949,546
Student Activities	773,409	702,203	1,057,287	863,322	1,230,445	1,341,540
Food Services	1,901	62,959	51,425	13,231	10,500	60,500
Debt Service	3,045,763	2,963,163	3,229,313	2,108,363	4,213,288	4,267,291
Non-Instructional Services	**$4,831,123**	**$4,908,042**	**$5,296,993**	**$4,431,327**	**$7,179,386**	**$7,630,777**
	$33,388,100	**$33,827,900**	**$34,754,242**	**$36,584,189**	**$39,650,803**	**$41,477,955**
Student Count (In House)	1,264	1,267	1,278	1,268	1,245	1,237 (estimated)

Instructional Programs $1,624,992

	Actuals 2024-2025	Budget 2025-2026	Budget 2026-2027	$ Increase or (Decrease)	% Increase or (Decrease)
Purchased Services					
Adult Education Tuition	$46,162	$46,200	$47,000	$800	1.73 %
Instructional Programs	76,473	78,377	80,354	$1,977	2.52 %
Athletics	82,250	332,145	345,465	$13,320	4.01 %
Student Activities	17,753	18,300	15,750	($2,550)	(13.93)%
Curriculum Development	4,383	12,000	12,400	$400	3.33 %
Professional Development	8,472	9,590	4,750	($4,840)	(50.47)%
Instructional Technology	100,593	128,000	128,000	$0	0.00 %
Field Trips	237,524	95,464	100,575	$5,111	5.35 %
Tuition - Vo-Tech, Vo-Ag, Magnet	29,310	36,063	22,266	($13,797)	(38.26)%
Staff Travel	18,285	16,125	24,378	$8,253	51.18 %
Sub-total Purchased Services	***$621,204***	***$772,264***	***$780,938***	***$8,674***	***1.12 %***
Supplies					
Instructional Programs	$255,153	$302,854	$293,169	($9,685)	(3.20)%
Athletics	70,932	63,750	80,150	$16,400	25.73 %
Student Activities	9,273	18,320	17,370	($950)	(5.19)%
Curriculum Development	15,761	2,000	13,650	$11,650	582.50 %
Professional Development	1,615	5,000	5,000	$0	0.00 %
Career Incentive	2,919	5,000	5,000	$0	0.00 %
Instructional Technology	117,989	182,765	142,050	($40,715)	(22.28)%
Textbooks	9,667	14,200	15,870	$1,670	11.76 %
Sub-total Supplies	***$483,310***	***$593,889***	***$572,259***	***($21,630)***	***(3.64)%***
Equipment					
Instructional Programs	$9,060	$10,890	$10,699	($191)	(1.75)%
Furniture	84,048	46,060	45,031	($1,029)	(2.23)%
Athletics	27,988	8,000	7,000	($1,000)	(12.50)%
Curriculum Development	498	500	500	$0	0.00 %
Instructional Technology	103,646	130,550	148,650	$18,100	13.86 %
Sub-total Equipment	***$225,240***	***$196,000***	***$211,880***	***$15,880***	***8.10 %***
Dues					
Instructional Programs	$6,885	$9,521	$13,860	$4,339	45.57 %
Athletics	19,626	26,698	27,285	$587	2.20 %
Student Activities	7,537	17,950	18,770	$820	4.57 %
Curriculum Development	0	0	0	$0	0.00 %
Sub-total Dues	***$34,048***	***$54,169***	***$59,915***	***$5,746***	***10.61 %***
Totals	**$1,363,802**	**$1,616,322**	**$1,624,992**	**$8,670**	**0.54 %**

Facilities $2,660,695

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	$ Increase or (Decrease)	% Increase or (Decrease)
Purchased Services					
Maintenance	$1,495,963	$767,100	$748,450	($18,650)	(2.43)%
Food Service	11,347	0	50,000	$50,000	0.00 %
Grounds	251,622	240,700	270,700	$30,000	12.46 %
Contingency	98,597	200,000	200,000	$0	0.00 %
Water Mile Creek	5,135	6,000	7,000	$1,000	16.67 %
Telephone	72,865	66,700	84,200	$17,500	26.24 %
Staff Travel	9,308	18,000	10,000	($8,000)	(44.44)%
Sub-total Purchased Services	***$1,944,836***	***$1,298,500***	***$1,370,350***	***$71,850***	5.53 %
Supplies					
Custodial	$128,919	$127,850	$144,150	$16,300	12.75 %
Security	5,115	5,450	6,500	$1,050	100.00 %
Food Service	1,884	2,000	2,000	$0	0.00 %
Building Maintenance	70,651	136,400	113,400	($23,000)	(16.86)%
Grounds	73,538	95,200	96,500	$1,300	1.37 %
Gas	17,393	16,000	16,000	$0	0.00 %
Electric	473,897	388,500	464,500	$76,000	19.56 %
Heating Oil	396,537	374,922	374,922	$0	0.00 %
Sub-total Supplies	***$1,167,933***	***$1,146,322***	***$1,217,972***	***$71,650***	6.25 %
Equipment					
Maintenance	$38,612	$33,445	$63,573	$30,128	90.08 %
Food Service		8,500	8,500	$0	0.00 %
Sub-total Equipment	***$38,612***	***$41,945***	***$72,073***	***$30,128***	71.83 %
Dues					
Facilities	$300	$300	$300	$0	0.00 %
Sub-total Dues	***$300***	***$300***	***$300***	***$0***	0.00 %
Totals	**$3,151,682**	**$2,487,067**	**$2,660,695**	**$173,628**	**6.98 %**

Special Education $2,478,686

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	$ Increase or (Decrease)	% Increase or (Decrease)
Purchased Services					
Homebound Instruction	$0	$0	$0	$0	0.00 %
Talented and Gifted	0	0	0	$0	0.00 %
SPED	161,290	115,900	19,200	($96,700)	(83.43)%
Therapy/Evaluation	12,728	18,000	23,000	$5,000	27.78 %
Medical Advisor	15,000	15,000	15,000	$0	0.00 %
Psychological Services	782	0	0	$0	0.00 %
Professional Development	11,293	10,000	10,000	$0	0.00 %
SPED Office	75,446	236,990	352,816	$115,826	48.87 %
Postage	153	250	250	$0	0.00 %
Transportation	529,078	665,750	938,998	$273,248	41.04 %
Tuition SPED Public CT	90,602	90,000	377,218	$287,218	319.13 %
Tuition SPED Private CT	590,052	772,560	693,203	($79,357)	(10.27)%
Tuition SPED Private Not CT	0	0	0	$0	0.00 %
Staff Travel	3,120	2,500	4,198	$1,698	67.92 %
Sub-total Purchased Services	***$1,489,542***	***$1,926,950***	***$2,433,883***	***$506,933***	26.31 %
Supplies					
Talented and Gifted	$3,890	$4,788	$4,788	$0	0.00 %
Preschool	8,318	8,400	8,400	$0	0.00 %
SPED	9,405	9,700	12,800	$3,100	31.96 %
Medical Advisor	0	0	0	$0	0.00 %
Psychological Services	2,922	2,450	4,525	$2,075	84.69 %
Speech	2,216	2,280	2,485	$205	8.99 %
Occupational Therapy	2,640	3,000	3,000	$0	0.00 %
Physical Therapy	2,308	3,000	3,000	$0	0.00 %
SPED Office	3,239	2,800	3,500	$700	25.00 %
Sub-total Supplies	***$34,938***	***$36,418***	***$42,498***	***$6,080***	16.70 %
Equipment					
Talented and Gifted	$0	$0	$0	$0	0.00 %
Physical Therapy	0	0	0	$0	0.00 %
SPED Office	1,522	1,400	1,600	$200	14.29 %
Sub-total Equipment	***$1,522***	***$1,400***	***$1,600***	***$200***	0.00 %
Dues					
Talented and Gifted	$150	$0	$0	$0	0.00 %
Psychological Services	0	230	230	$0	0.00 %
Speech	250	225	225	$0	0.00 %
Occupational Therapy	0	0	0	$0	0.00%
Physical Therapy	0	0	0	$0	0.00%
SPED Office	250	250	250	$0	0.00 %
Sub-total Dues	***$650***	***$705***	***$705***	***$0***	0.00 %
Totals	**$1,526,653**	**$1,965,473**	**$2,478,686**	**$513,213**	**26.11 %**

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

Administrative Services $1,103,415

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	$ Increase or (Decrease)	% Increase or (Decrease)
Purchased Services					
Superintendent's Office	$3,124	$2,100	$3,100	$1,000	47.62 %
Business Office	88,351	73,839	74,725	$886	1.20 %
Board of Education All Other	539,423	65,000	75,000	$10,000	15.38 %
Property/Liability Insurance	359,901	171,825	142,210	($29,615)	(17.24)%
Board of Education		151,490	159,820	$8,330	5.50 %
Advertising	30,066	20,000	25,000	$5,000	25.00 %
School Based Administration	78,110	75,314	76,114	$800	1.06 %
Administrative Technology	317,016	237,165	356,590	$119,425	50.36 %
High School Graduation	4,840	4,300	4,300	$0	0.00 %
Postage	11,550	14,735	16,220	$1,485	10.08 %
Printing	3,283	18,500	15,150	($3,350)	(18.11)%
Staff Travel	6,052	6,000	6,000	$0	0.00 %
Sub-total Purchased Services	***$1,441,715***	***$840,268***	***$954,229***	***$113,961***	13.56 %
Supplies					
Board of Education	$15,783	$17,800	$17,800	$0	0.00 %
Superintendent's Office	6,156	5,036	4,100	($936)	(18.59)%
Business Office	2,061	3,000	3,000	$0	0.00 %
School Based Administration	15,451	22,290	22,629	$339	1.52 %
High School Graduation	1,464	2,900	2,900	$0	0.00 %
Professional Books	705	2,640	2,800	$160	6.06 %
Administrative Technology	2,118	4,000	4,000	$0	0.00 %
Sub-total Supplies	***$43,739***	***$57,666***	***$57,229***	***($437)***	(0.76)%
Equipment					
Board of Education	$1,532	$1,625	$1,625	$0	0.00 %
Superintendent's Office	586	665	665	$0	0.00 %
Business Office	1,166	1,368	1,368	$0	0.00 %
School Based Administration	25,820	27,827	30,803	$2,976	10.69 %
Administrative Technology	9,584	10,000	10,000	$0	0.00 %
Sub-total Equipment	***$38,687***	***$41,485***	***$44,461***	***$2,976***	7.17 %
Dues					
Board of Education	$24,830	$13,100	$20,625	$7,525	57.44 %
Superintendent's Office	5,574	6,600	6,600	$0	0.00 %
Business Office	2,591	3,050	3,260	$210	6.89 %
School Based Administration	14,426	16,979	17,011	$32	0.19 %
Technology	0	0	0	$0	0.00 %
Sub-total Dues	***$47,421***	***$39,729***	***$47,496***	***$7,767***	19.55 %
Totals	**$1,571,562**	**$979,148**	**$1,103,415**	**$124,267**	12.69 %

Employee Benefits $5,025,932

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	$ Increase or (Decrease)	% Increase or (Decrease)
Health Insurance	$2,929,782	$3,074,808	$3,432,757	$357,949	11.64 %
Medical Insurance Waiver	0	125,000	125,000	$0	0.00 %
Life Insurance	0	40,000	40,000	$0	0.00 %
Long Term Disability Insurance	0	4,300	4,300	$0	0.00 %
FICA	692,380	739,069	757,057	$17,988	2.43 %
Certified Retirement	0	66,200	0	($66,200)	(100.00)%
Non-Certified Retirement	375,596	467,780	476,818	$9,038	1.93 %
Unemployment Compensation	5,842	15,000	15,000	$0	0.00 %
Worker's Compensation Insurance	151,037	155,572	145,000	($10,572)	(6.80)%
Tuition Reimbursement	25,500	35,000	30,000	($5,000)	(14.29)%
Totals	**$4,180,138**	**$4,722,729**	**$5,025,932**	**$303,203**	6.42 %

Support Services $82,603

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	$ Increase or (Decrease)	% Increase or (Decrease)
Purchased Services					
Library/Media	$11,254	$12,400	$12,400	$0	0.00 %
Guidance	3,205	5,400	5,900	$500	9.26 %
Health Services	63,411	2,750	7,550	$4,800	174.55 %
Postage	0	0	0	$0	0.00 %
Sub-total Purchased Services	***$77,871***	***$20,550***	***$25,850***	***$5,300***	25.79 %
Supplies					
Library/Media		$9,939	$9,999	$60	0.60 %
Guidance	11,246	12,618	12,299	($319)	(2.53)%
Health Services	7,956	8,300	9,715	$1,415	17.05 %
Library/Media Books	28,816	22,380	22,413	$33	0.15 %
Guidance Books	167	150	150	$0	0.00 %
Sub-total Supplies	***$48,184***	***$53,387***	***$54,576***	***$1,189***	2.23 %
Equipment					
Library	$0	$2,400	$0	($2,400)	0.00 %
Guidance	0	0	0	$0	0.00 %
Health Services	0	0	0	$0	0.00 %
Sub-total Equipment	***$0***	***$2,400***	***$0***	***($2,400)***	0.00 %
Dues					
Library/Media	$284	$1,179	$1,168	($11)	(0.93)%
Guidance	853	699	864	$165	23.61 %
Health Services	230	145	145	$0	0.00 %
Sub-total Dues	***$1,367***	***$2,023***	***$2,177***	***$154***	7.61 %
Totals	**$127,422**	**$78,360**	**$82,603**	**$4,243**	5.41 %

Certified Salaries $17,263,137

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	$ Increase or (Decrease)	% Increase or (Decrease)
Administrators					
Central Office	$652,553	$650,670	$690,679	$40,009	6.15 %
Pupil Services	184,243	184,741	237,606	$52,865	28.62 %
School-Based Administrators	1,172,765	1,139,067	1,191,922	$52,855	4.64 %
Sub-total Administrators	***$2,009,561***	***$1,974,478***	***$2,120,207***	***$145,729***	7.38 %
Classroom Teachers					
Elementary	$2,746,792	$3,116,086	$3,140,933	$24,847	0.80 %
Sub-total Classroom Teachers	***$2,746,792***	***$3,116,086***	***$3,140,933***	***$24,847***	0.80 %
Programs					
Art	$403,767	$418,745	$433,998	$15,253	3.64 %
Business Education	108,903	111,207	114,616	$3,409	3.07 %
Language Arts	848,171	841,402	884,102	$42,700	5.07 %
Foreign Language	824,512	897,372	886,367	($11,005)	(1.23)%
Health Instruction	129,154	160,284	167,584	$7,300	4.55 %
Family/Consumer Science	103,903	107,207	110,616	$3,409	3.18 %
Technical Education	309,708	321,168	331,401	$10,233	3.19 %
Mathematics	962,127	787,098	830,182	$43,084	5.47 %
Music	556,111	520,141	624,876	$104,735	20.14 %
Science	670,320	809,216	791,805	($17,411)	(2.15)%
Social Studies	811,615	840,802	880,208	$39,406	4.69 %
Reading	81,501	107,207	110,616	$3,409	3.18 %
Physical Education	547,223	559,186	589,144	$29,958	5.36 %
Library	295,702	363,235	364,585	$1,350	0.37 %
Instructional Technology	213,177	218,170	224,482	$6,312	2.89 %
Sub-total Programs	***$6,865,894***	***$7,062,440***	***$7,344,582***	***$282,142***	3.99 %
Special Education					
Classroom - Special Education	$1,520,831	$1,376,022	$1,596,878	$220,856	16.05 %
Preschool	471,997	554,020	569,839	$15,819	2.86 %
School Psychologists	477,598	477,731	518,419	$40,688	8.52 %
Speech/Language Pathologists	343,413	359,934	379,059	$19,125	5.31 %
Summer School - Special Education	0	4,400	4,400	$0	0.00 %
Talented & Gifted	103,134	75,044	74,132	($912)	(1.22)%
Sub-total Special Education	***$2,916,973***	***$2,847,151***	***$3,142,727***	***$295,576***	10.38 %
Other Services					
Summer School - High/Middle	$168	$11,000	$11,000	$0	0.00 %
Homebound Instruction	12,418	25,000	25,000	$0	0.00 %
Guidance	436,492	450,361	424,884	($25,477)	(5.66)%
Curriculum Development	111,818	70,000	70,000	$0	0.00 %
Athletics	410,037	424,999	471,023	$46,024	10.83 %
Substitute Teachers	313,343	500,000	335,000	($165,000)	(33.00)%
Extracurricular Activities	145,711	146,299	177,781	$31,482	21.52 %
Sub-total Other Services	***$1,429,988***	***$1,627,659***	***$1,514,688***	***($112,971)***	(6.94)%
Totals	**$15,969,209**	**$16,627,814**	**$17,263,137**	**$635,323**	3.82 %

Non-Certified Salaries $5,960,656

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	$ Increase or (Decrease)	% Increase or (Decrease)
Facilities Supervision	$165,347	$250,766	$256,849	$6,083	2.43 %
Tutorial	323,985	345,343	429,454	$84,111	24.36 %
Reading	198,489	204,848	138,074	($66,774)	(32.60)%
Guidance	81,561	89,325	78,313	($11,012)	(12.33)%
Health Offices	279,735	329,676	350,401	$20,725	6.29 %
Library	49,975	50,810	64,173	$13,363	26.30 %
Instructional Technology	207,386	220,264	231,544	$11,280	5.12 %
Board of Education	30,983	31,716	32,514	$798	2.52 %
Central Office	111,572	107,188	96,537	($10,651)	(9.94)%
School Based	634,152	609,445	623,403	$13,958	2.29 %
Fiscal Services	189,798	186,804	196,846	$10,042	5.38 %
Administrative Technology	189,035	188,886	193,574	$4,688	2.48 %
Preschool	351,235	371,558	392,285	$20,727	5.58 %
Special Education	1,017,407	1,210,089	1,116,753	($93,336)	(7.71)%
Occupational Therapy	91,294	100,813	104,019	$3,206	3.18 %
Physical Therapy	57,533	58,971	60,695	$1,724	2.92 %
Pupil Services	82,939	83,859	86,572	$2,713	3.24 %
Athletics	72,215	74,020	75,871	$1,851	2.50 %
Facilities Clerical	64,581	59,549	61,049	$1,500	2.52 %
Maintenance	237,444	213,345	218,905	$5,560	2.61 %
Custodian	1,078,976	1,125,824	1,152,825	$27,001	2.40 %
Totals	**$5,515,642**	**$5,913,099**	**$5,960,656**	**$47,557**	0.80 %

Transportation $1,010,548

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	$ Increase or (Decrease)	% Increase or (Decrease)
Regular	$591,038	$963,903	$925,948	($37,955)	(3.94)%
Fuel	65,635	65,000	62,000	($3,000)	(4.62)%
Magnet	6,488	6,000	6,000	$0	0.00 %
Vo-Tech/Vo-Ag	7,062	12,600	16,600	$4,000	31.75 %
Totals	**$670,223**	**$1,047,503**	**$1,010,548**	**($36,955)**	(3.53)%

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 - Certifed 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 2026-2027		
Lyme Consolidated	Replace Hot Water Heater	$160,000
Middle School	Replace Hot Water Heater	$85,000
Lyme Consolidated	Repair Rear Concrete Entry	$60,000
Mile Creek	Replace Security Alarm System	$17,550
	Total	**$322,550**

Instructional and Operational Technology

Location	Description	2026-2027
District Program Initiatives		
	Technology manufacturer renewals	$104,000
	Student Chromebook Replacement	$78,000
	Replacement of aging District desktops	$30,000
	Switch Replacement Project	$75,610
		$287,610
District Annual Support		
	Network license renewals and contracted services	$176,980
	Educational applications	$128,000
	Computer supplies	$100,850
		$405,830
	Grand Total	$693,440

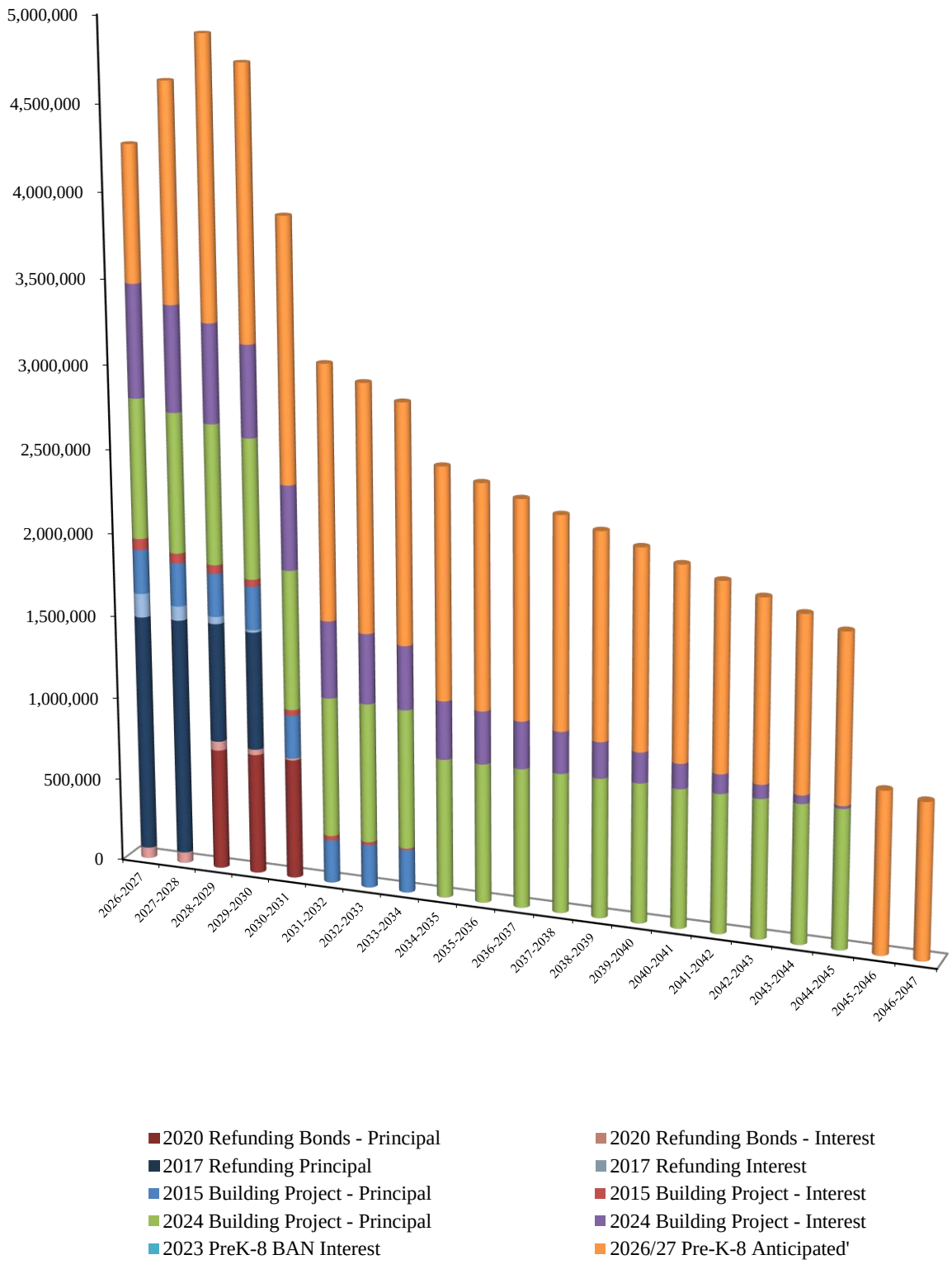
Debt Service

Year Issued	Amount
2015 Building Project (January 2015 Bond Issue) 033	$5,000,000
2017 Refunding Project	$9,325,000
2020 Refunding	$7,125,000
2024 PreK-8 Project	$15,140,000
2026/27 PreK-8 Anticipated*	$26,250,758

Fiscal Year	2015 HS Building Bonds $5.0 Million	2017 Refunding Bonds $ 9.325 Million	2020 Refunding Bonds $7.125 Million	2024 PreK-8 Bonds $17.335 Million	2026/27* PreK-8 Bond/BAN $26.2 Million	Total Debt Service	YOY Variance
2026-2027	331,450	1,562,400	65,100	1,506,175	802,166	**$4,267,291**	$54,003
2027-2028	318,500	1,510,500	65,100	1,464,425	1,280,617	**$4,639,142**	$371,851
2028-2029	310,700	757,700	779,225	1,422,675	1,645,100	**$4,915,400**	$276,258
2029-2030	302,900	724,200	757,475	1,380,925	1,599,600	**$4,765,100**	($150,300)
2030-2031	295,100		730,800	1,339,175	1,554,100	**$3,919,175**	($845,925)
2031-2032	286,650			1,297,425	1,508,600	**$3,092,675**	($826,500)
2032-2033	278,200			1,255,675	1,467,975	**$3,001,850**	($90,825)
2033-2034	269,100			1,218,100	1,422,225	**$2,909,425**	($92,425)
2034-2035				1,184,700	1,376,475	**$2,561,175**	($348,250)
2035-2036				1,151,300	1,335,300	**$2,486,600**	($74,575)
2036-2037				1,117,900	1,298,700	**$2,416,600**	($70,000)
2037-2038				1,084,500	1,262,100	**$2,346,600**	($70,000)
2038-2039				1,051,100	1,225,500	**$2,276,600**	($70,000)
2039-2040				1,017,700	1,188,900	**$2,206,600**	($70,000)
2040-2041				979,400	1,152,300	**$2,131,700**	($74,900)
2041-2042				946,200	1,115,700	**$2,061,900**	($69,800)
2042-2043				913,000	1,079,100	**$1,992,100**	($69,800)
2043-2044				879,800	1,042,500	**$1,922,300**	($69,800)
2044-2045				846,600	1,001,000	**$1,847,600**	($74,700)
2045-2046					964,600	**$964,600**	($883,000)
2046-2047					928,200	**$928,200**	($36,400)
Total	$2,392,600	$4,554,800	$2,397,700	$22,056,775	$26,250,758	**$57,652,633**	

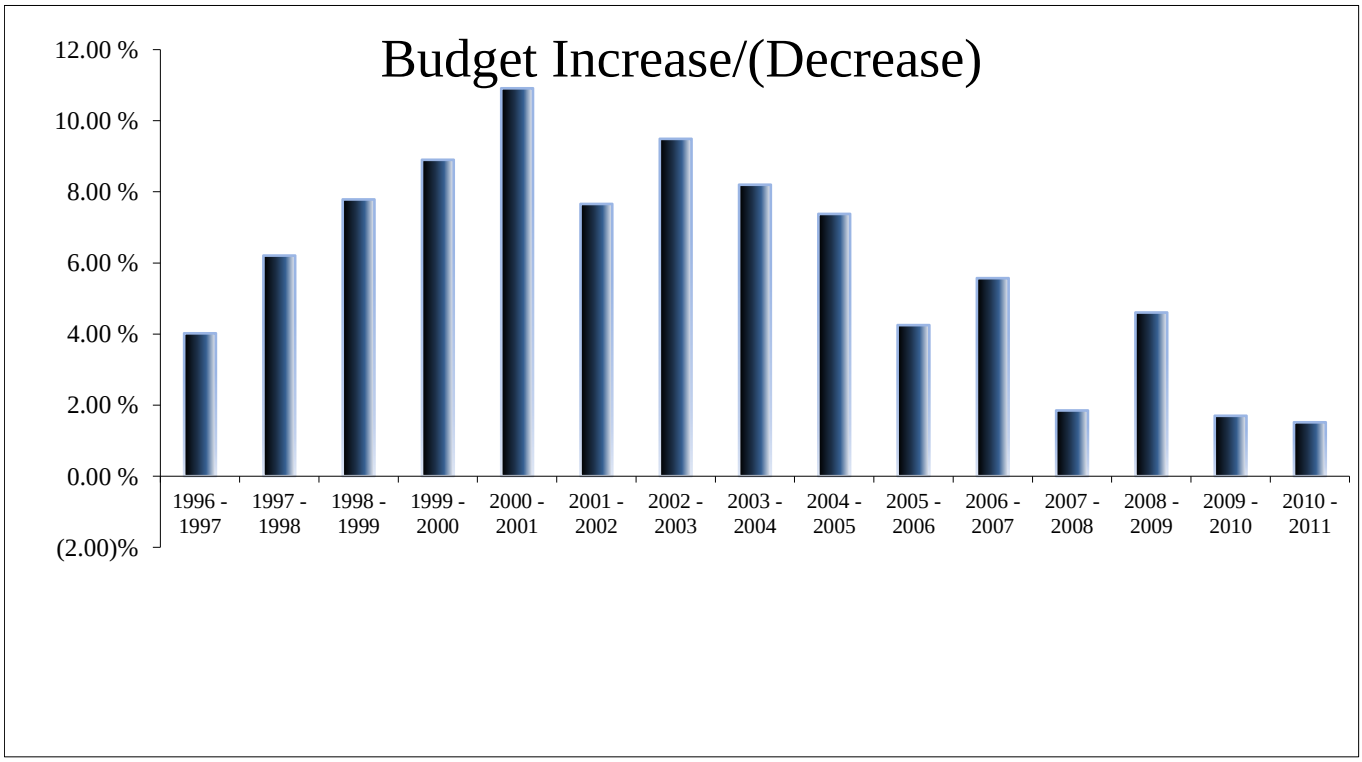
*2026/27 PreK-8 Project final bonding costs are estimates based upon current market & cash flow analysis

Principal and Interest Payments



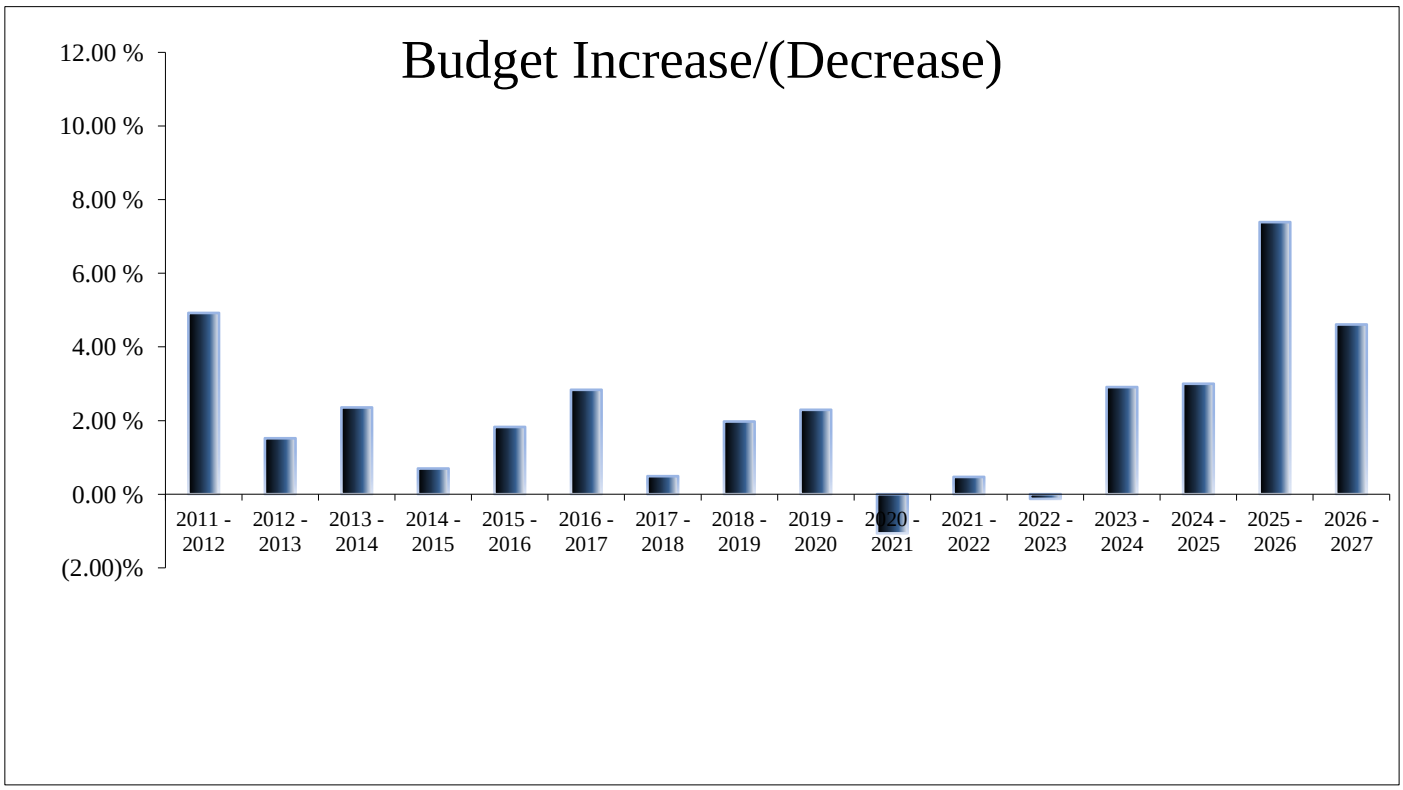
Budget Increase History

	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 %



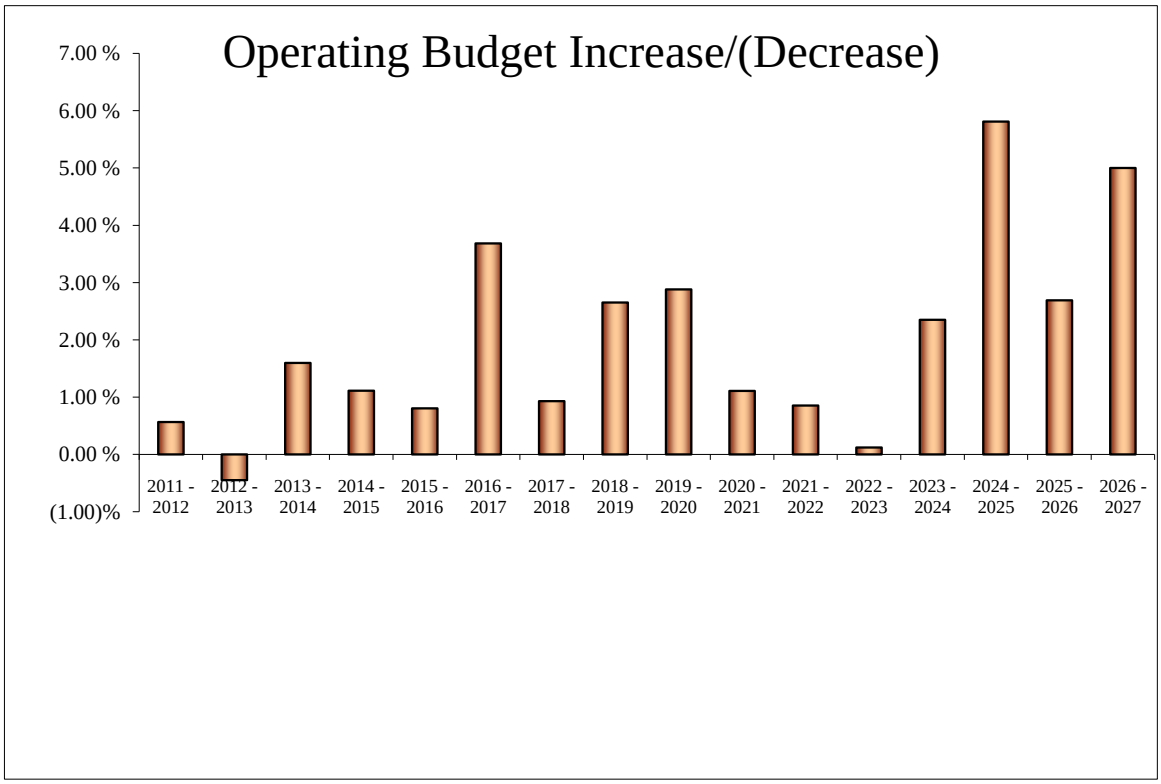
Budget Increase History

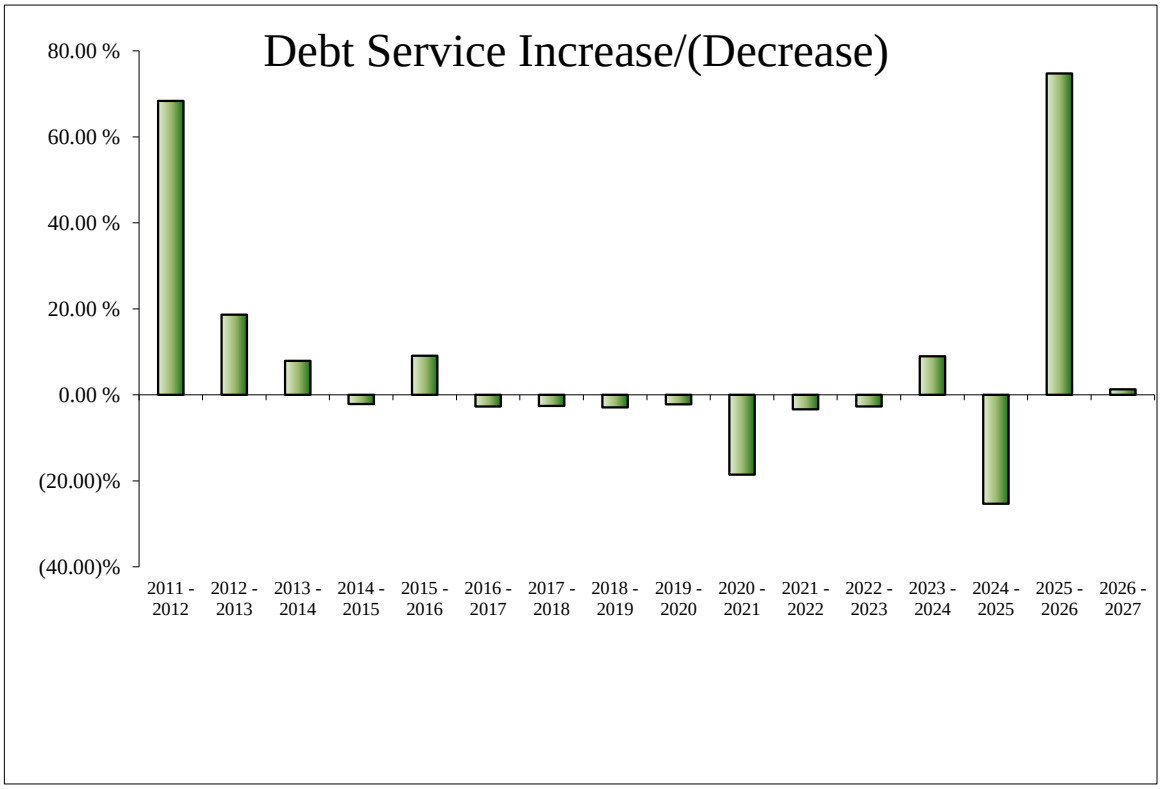
	Operating Budget +		Debt Service =		Total Budget	
Year	Operating Budget	% Increase or (Decrease)	Debt Service	% Increase or (Decrease)	Total Budget	% Increase or (Decrease)
2011 - 2012	27,396,512	0.57 %	3,150,251	68.36 %	30,546,763	4.92 %
2012 - 2013	27,273,512	(0.45)%	3,737,452	18.64 %	31,010,964	1.52 %
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 %
2026 - 2027	37,210,664	5.00 %	4,267,291	1.28 %	41,477,955	4.61 %



Budget Increase History

Operating Budget +	Debt Service =	Total Budget





Personnel FTEs

Function	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
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	6.50	6.50	6.30
Director Pupil Personnel	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Certified Administration	10.00	10.00	10.00	10.50	10.50	10.30
Art	4.30	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	1.00	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	8.90	8.50
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	8.40	8.80	8.00	8.00	8.00	8.00
Library Media	4.00	4.00	4.00	3.50	3.50	3.30
Mathematics	10.00	10.00	9.00	9.00	9.00	9.00
Music	5.90	5.90	5.90	5.90	5.00	6.00
Physical Education	5.80	5.80	5.80	5.90	5.90	5.90
Preschool	6.00	6.00	6.00	6.00	6.00	6.00
School Psychologist	4.40	4.40	4.80	4.80	4.40	4.60
Reading	1.00	1.00	1.00	1.00	1.00	1.00
Regular Education - Elementary	29.00	30.00	30.00	31.00	31.00	31.00
Science	9.00	9.00	9.00	9.00	8.60	8.00
Social Studies	8.00	8.00	8.00	8.00	8.00	8.00
Special Education	16.00	16.00	16.50	16.50	15.50	17.00
Speech	4.00	4.00	4.00	4.00	3.75	3.75
SRBI	2.00	3.00	3.00	3.00	3.00	3.00
Talented & Gifted	2.00	2.00	1.00	0.70	0.70	0.70
Technical Education	3.00	3.00	3.00	3.00	3.00	3.00
Certified Teachers	143.40	145.80	142.90	143.20	140.15	141.65
Facilities Administration	3.00	3.00	3.00	3.00	2.50	2.50
Instructional Technology	5.00	5.00	4.00	4.00	4.00	4.00
Custodian	20.00	19.00	19.00	19.00	19.75	19.75
Business Office	2.75	2.75	2.75	2.75	2.55	2.75
Guidance	1.50	1.50	1.50	1.50	1.50	1.48
Health Offices	5.41	5.41	5.60	5.00	5.00	5.00
Administrative Technology	2.00	2.00	2.00	2.00	2.00	2.00
Library	1.80	1.80	1.62	1.62	1.79	1.99
Maintenance	4.00	3.00	3.00	3.00	3.00	3.00
Physical Therapy	1.11	1.11	1.11	0.74	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	8.83	10.83
Professional Development/Curriculum	0.50	0.50	0.50	0.50	0.50	0.50
Instructional Assistant/SCC	64.95	66.70	64.34	63.45	63.45	56.33
Athletic Trainer	1.00	1.00	1.00	1.00	1.00	1.00
School Administration/Security	9.39	9.39	10.53	10.53	11.26	11.06
Pupil Services Administration	1.52	1.52	1.52	1.52	1.52	1.52
Superintendent/Board of Education	2.22	2.22	2.22	2.22	1.72	1.72
Non-Certified Staff	137.98	137.73	135.52	133.66	133.11	128.17
	291.38	293.53	288.42	287.36	283.76	280.12
Student Count (In House)	1264	1267	1264	1268	1245	1237 (estimated)

Line Item	Current Budget FY 25-26	Proposed Budget FY26-27	$ Increase/ (Decrease)	% Increase/ (Decrease)	Estimated Budget FY27-28	$ Increase/ (Decrease)	% Increase/ (Decrease)	Estimated Budget FY28-29	$ Increase/ (Decrease)	% Increase/ (Decrease)
Certified Salaries	16,627,814	17,263,137	635,323	3.82 %	17,675,423	412,286	2.39 %	18,157,243	481,820	2.73 %
Non-Certified Salaries	4,263,615	4,271,028	7,413	0.17 %	4,345,645	74,617	1.75 %	4,410,195	64,550	1.49 %
Employee Benefits	4,722,729	5,025,932	303,203	6.42 %	5,685,924	659,992	13.13 %	6,158,294	472,370	8.31 %
Instructional Programs	1,616,322	1,624,992	8,670	0.54 %	1,663,428	38,436	2.37 %	1,695,385	31,957	1.92 %
Special Education	1,965,473	2,478,686	513,213	26.11 %	2,568,787	90,101	3.64 %	2,631,878	63,091	2.46 %
Support Services	78,360	82,603	4,243	5.41 %	86,306	3,703	4.48 %	93,603	7,297	8.45 %
Administrative Services	979,148	1,103,415	124,267	12.69 %	1,185,514	82,099	7.44 %	1,225,415	39,901	3.37 %
Pupil Transportation	1,047,503	1,010,548	(36,955)	(3.53)%	1,031,576	21,028	2.08 %	1,072,060	40,484	3.92 %
Plant Operation & Maintenance	4,136,551	4,350,323	213,772	5.17 %	4,575,232	224,909	5.17 %	4,775,323	200,091	4.37 %
Operating Budget	**35,437,515**	**37,210,664**	**1,773,149**	**5.00 %**	**38,817,835**	**1,607,171**	**4.32 %**	**40,219,396**	**1,401,561**	**3.61 %**
Contract Service for Debt	0	0	0	0.00 %	0	0	0.00 %	0	0	0.00 %
Interest on Bonds	1,693,288	1,747,291	54,003	3.19 %	838,525	(908,766)	(52.01)%	735,300	(103,225)	(12.31)%
Bond Redemption	2,520,000	2,520,000	0	0.00 %	3,800,617	1,280,617	50.82 %	4,180,100	379,483	9.98 %
Debt Service	**4,213,288**	**4,267,291**	**54,003**	**1.28 %**	**4,639,142**	**371,851**	**8.71 %**	**4,915,400**	**276,258**	**5.95 %**
Total Budget	**39,650,803**	**41,477,955**	**1,827,152**	**4.61 %**	**43,456,977**	**1,979,022**	**4.77 %**	**45,134,796**	**1,677,819**	**3.86 %**

*2026/27 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 2025-2026	Estimated 2026-2027
Title I (Part A) Improving Teacher Quality		
Salaries	$20,000	
Supplies	22,565	
Purchased Professional and Other Services	5,500	
	$48,065	$48,065
Title IV: Student Support & Academic Enrichment		
Salaries	1,000	
Professional Services	8,000	
Supplies	1,000	
	$10,000	$10,000
Title VI: Special Education 611/619		
Salaries	$188,850	
Purchased Services	136,731	
Instructional and Other Supplies	11,093	
	$336,674	$336,674
Title II (Part A) Professional Development		
Purchased Services	$6,620	
Supplies	11,933	
	$18,553	$18,553
	$413,292	$413,292

Impact to Towns

		Lyme	Old Lyme
Student Census			
October 1, 2025	1,253	217	1,036
March 1, 2026	1,261	220	1,041
Average	1,258	219	1,039
Percent of total census for billing		17.4%	82.6%
2026-2027 Total Budget	41,477,955	17.4%	82.6%
Less: Estimated Receipts	(334,969)		
Subtotal	41,142,986	7,158,880	33,984,106
Less: Refund of 06/30/25 Fund Balance	(535,865)	(98,599)	(437,266)
Net Billings to Towns	40,607,121	7,060,281	33,546,840
2025-2026 Total Budget	39,650,803	18.1%	81.9%
Less: Estimated Receipts	(674,706)		
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
2024-2025 Enrollment Average		18.4%	81.6%
IMPACT			
Net Billings to Towns	2,129,082	98,744	2,030,338
2026-2027 minus 2025-2026 net billings			
	5.5%	1.4%	6.4%

Estimated Revenue

	Est 26-27	Est. 25-26	$ Change	% Change
Revenue from Service Charges				
Out of District Tuition	$150,500	$320,000	($169,500)	(53.0)%
Revenue from Interest				
Earned on Interest Bearing Accounts	180,000	350,000	(170,000)	(48.6)%
	$330,500	$670,000	($339,500)	(50.7)%
State Grants Paid to Towns				
Education Cost Sharing/Consolidated Grant	$1,816,265	$1,816,265	$0	0.0%
	1,816,265	$1,816,265	$0	0.0%
State Grants Paid to District				
Adult Education	$2,519	$2,576	($57)	(2.2)%
Transportation	1,950	1,950	0	0.0%
Sub-total	$4,469	$4,526	($57)	
Excess Cost/State Agency Placement Grant (1)	0	0	0	
	$4,469	$4,526	($57)	

(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
2022 Through 2026 and Projections Through 2030

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027 *Projected	2027-2028 *Projected	2028-2029 *Projected	2029-2030 *Projected
PreK-5	609	627	639	613	630	616	601	594
6-8	270	271	271	278	272	298	298	312
9-12	409	395	368	357	343	336	348	346
Total In District	**1288**	**1293**	**1278**	**1248**	**1245**	**1250**	**1247**	**1252**

** Projections are from New England School Development Council (NESDEC) dated November 23, 2025.*
**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.