

# 2022-23 Budget Presentation

January 31, 2022

# Budget Overview and Drivers

- Increase in enrollment of 76 students from last year.
  - It's not only the number of student increase but also the needs that need to be met for these students which include special education, ELL and social and emotional needs. These increases have necessitated the increases in FTE for special education services a science teacher at LHS
- Stagnant state aid and a decrease in special education categorical funding.
- Level funding of municipal dollars of \$124,000. This represents a 0.29% increase for 2022.
- High Quality Curriculum mandates have driven up curricular costs some of which have been placed into ESSER II and ESSER III to offset costs
- Technology and other items have been moved over to capital in order to be funded. However, this is dangerous because the items should be categorized as operating expenses. Moving these items to capital yearly is risky as it inaccurately reflects the true operating needs.
- While special education FTEs have increased, the programs created over the last few years have had a tremendous effect on lowering ODPs for our students. Currently, we have zero students in grades PK-8 on out of district placement. This is nearly unheard of in a district our size.
- The budget subcommittee has met and in conjunction with school administration, we have identified \$721,000 in budgetary cuts from our initial operating budget. If we do not receive the increase in appropriation from the town for this budget, student programs will be affected on a sizeable scale.

# Enrollment

| Year<br>(January) | High<br>School | Middle<br>School | Elementary | Total | Increase<br>(Decrease) | %      |
|-------------------|----------------|------------------|------------|-------|------------------------|--------|
| 2022              | 987            | 773              | 1,498      | 3,285 | 76                     | 2.37%  |
| 2021              | 961            | 773              | 1,475      | 3,209 | (23)                   | -0.74% |
| 2020              | 949            | 771              | 1,512      | 3,232 | 90                     | 2.86%  |
| 2019              | 924            | 750              | 1,468      | 3,142 | 60                     | 1.95%  |
| 2018              | 861            | 772              | 1,449      | 3,082 |                        |        |

Per NESDEC, estimated increase in enrollment for FY23 is 32 students.

# 2022-23 Budget Facts

- 2022-23 Budget \$ 61,019,463
- 2021-22 Budget \$ 59,577,128
  
- \$ Difference \$ 1,442,335
- %Difference 2.42%

# 2022-23 Budget Drivers

|                           |              |         |
|---------------------------|--------------|---------|
| • Salaries                | \$ 904,766   | 2.7%    |
| • Benefits                | \$ 219,159   | 1.7%    |
| • Technical Svcs          | \$ 344,719   | 18.4%   |
| • Purchased Property Svcs | \$ 141,845   | 18.9%   |
| • Purchased Other Svcs    | \$ (328,078) | ( 4.2%) |
| • Materials/Supplies      | \$ 125,542   | 7.2%    |
| • Capital Outlays         | \$ 27,136    | 9.9%    |
| • Other Operating         | \$ 7,246     | 10.7%   |
| • TOTAL                   | \$ 1,442,335 | 2.4%    |

# 2022-23 Salaries FTE Reconciliation

|  | FTE           |
|--|---------------|
| <b>FY 22 Budget</b>                    | <b>439.95</b> |
| Teachers                               | 4.30          |
| Long-Term Substitutes                  | -2.00         |
| Teacher Assistants – RBTs              | 4.00          |
| Teacher Assistants – Part Time         | 1.60          |
| Purchased Services – Special Education | -1.60         |
| Miscellaneous                          | .16           |
| <b>FY 23 Budget</b>                    | <b>446.41</b> |

# 2022-23 Capital Outlays

## Capital Outlays - Technology

- Computer leases (FY19 and 20) \$ 174,000

## Capital Outlays Transferred to Capital Budget:

- Chromebooks \$ 233,400
- High School Projectors \$ 68,000
- High School Athletic Equipment \$ 89,410
- Middle School Security Cameras \$ 66,000
- Northern Classroom upgrade \$ 90,000
- Maintenance Truck with Plow \$ 50,000
- Snow Blower/Mower Middle School \$ 22,000

# 2022-23 Revenues

## 2022-23 Projected Revenues:



\* Proposed increase of \$1,448,036 ( 3.40%).

\*\*RIDE Projection – level funded



# State Aid vs Town Appropriation

| Year                | State Aid            |                     | Town Appropriation    |                     |            |
|---------------------|----------------------|---------------------|-----------------------|---------------------|------------|
|                     | Amount               | Incr (Decr)         | Amount                | Incr (Decr)         | % Increase |
| 2022                | \$ 16,222,871        | \$ 1,029,559        | \$ 42,578,175         | \$ 124,003          | 0.29%      |
| 2021                | 15,193,312           | 774,492             | 42,454,172            | 667,905             | 1.60%      |
| 2020                | 14,418,820           | 2,093,556           | 41,786,267            | -                   | 0.00%      |
| 2019                | 12,325,264           | (185,229)           | 41,786,267            | 1,080,325           | 2.65%      |
| 2018                | 12,510,493           | 1,318,979           | 40,705,942            | -                   | 0.00%      |
| 2017                | 11,191,514           | 757,265             | 40,705,942            | -                   | 0.00%      |
|                     |                      | <b>\$ 5,788,622</b> |                       | <b>\$ 1,872,233</b> |            |
|                     | <b>\$ 81,862,274</b> |                     | <b>\$ 250,016,765</b> |                     |            |
| <b>Average Incr</b> |                      | <b>8.62%</b>        |                       | <b>0.77%</b>        |            |