



Lyme Central School
Chaumont, New York

**2023-2024
Proposed Budget**

*Preparing Today's Students To Be
Tomorrow's Citizens!*



Welcome to LCS!



Lyme Central School - Original Entrance



~ LCS Board of Education Members ~
(Member Ray McIntosh, not pictured)

Vote

May 16, 2023

7:00 AM to 8:00 PM, Room 140

Budget - Election of One Board Member- Library Proposition
(Absentee Ballots must be received in the District Office by 5:00 PM on vote day)

LYME CENTRAL SCHOOL DISTRICT 2022-2023 BUDGET HIGHLIGHTS

1. Total Proposed 2023-2024 Budget:	\$8,984,952
2. Spending Increase Dollar Amount:	\$12,561
3. Spending Increase:	0.14%
4. Estimated Tax Levy Increase:	1.67%
5. Estimated Tax Levy Increase Dollar Amount:	\$71,021
-Final tax rates unavailable until town tax rolls are completed in August.	
6. Projected State Aid	\$4,058,819
7. Categories of Spending:	
General Support:	\$1,212,252
BOE/Administration/Finance/Operations & Maintenance, etc.	
Instruction:	\$4,465,654
Teaching/Special Ed/Library/Computer Instruction/Guidance/ Health/Interscholastic Activities	
Transportation:	\$591,192
Student Transportation/BOCES Oc-Ed/ BOCES Special Ed Transportation/Field Trips/Athletic Away Games/Bus Garage	
Community Services:	\$0
Student Census	
Undistributed:	\$2,715,854
Employee Benefits—TRS/ERS/FICA/ MDCR/Worker Comp/ Unemployment Insurance/Health Insurance/Debt Service	
Other Items on Ballot:	
Annual Support for Lyme Free Library	\$91,891

One BOE Seat:

Position #7 — Term: 5 year

National Honor Society

2022-2023



THREE-PART BUDGET SUMMARY

<u>General Fund Expenditures</u>	<u>2022-2023 BUDGET</u>	<u>2023- 2024 PROPOSED</u>
Administrative Budget		
Salaries	\$515,745	\$427,959
Contractual	\$165,584	\$181,606
Materials & Supplies	\$8,977	\$9,218
BOCES Services	\$108,339	\$114,466
Employee Benefits	\$318,633	\$256,206
Total Administrative Budget	\$1,117,278	\$989,455
Program Budget		
Salaries	\$2,813,525	\$2,864,030
Equipment	\$22,121	\$30,587
Contractual	\$160,238	\$216,907
Materials & Supplies	\$214,370	\$205,408
Textbooks	\$38,100	\$39,060
BOCES Services	\$1,337,369	\$1,402,593
Employee Benefits	\$1,904,560	\$1,916,313
Total Program Budget	\$6,490,283	\$6,674,898
Capital Budget		
Salaries	\$279,319	\$281,270
Equipment	\$132,141	\$168,164
Utilities	\$232,586	\$181,684
Materials, Supplies, Contractual	\$133,276	\$146,146
Employee Benefits	\$189,242	\$144,912
Debt Service on Building Projects	\$398,266	\$398,423
Debt Service on Buses	\$0	\$0
Total Capital Budget	\$1,364,830	\$1,320,599
Administrative, Program, & Capital Budget	\$8,972,391	\$8,984,952
GENERAL FUND REVENUES		
State Aid		
Foundation Aid	\$2,467,436	\$2,526,877
UPK	\$35,649	\$35,649
BOCES Aid	\$286,733	\$315,034
Excess Cost Aid	\$348,234	\$380,633
Building Aid	\$400,800	\$319,075
Transportation Aid	\$436,307	\$390,252
Software/Library/Textbook Aid	\$28,959	\$28,748
High Tax Aid	\$62,551	\$62,551
Total State Aid	\$4,066,709	\$4,058,819
MISCELLANEOUS: Other Income	\$64,947	\$68,430
BALANCE: Anticipated Available Funds	\$588,000	\$533,947
LOCAL TAXES	\$4,252,735	\$4,323,756
TOTAL GENERAL FUND REVENUES	\$8,972,391	\$8,984,952

THREE-PART BUDGET SUMMARY

Chapter 436 of the Laws of 1997 mandates changes that impact the presentation of the district's annual budget and supporting documentation. Part of those include a re-alignment of the annual budget to reflect three components: Administrative, Program and Capital Budgets.

Component and Description of Services	2022-2023 BUDGET	2023-2024 PROPOSED
Administrative Budget		
Salaries listed here include the Treasurer of the Board of Education, District Clerk, Superintendent of Schools, Business Office Staff, Building Principal, and Office Staff.	\$515,745	\$427,959
Equipment budgeted here are purchases needed for office functions. Items in this category are \$5,000 or more.	\$0	\$0
Contractual expenses are necessary contracted costs for the offices listed above and include items such as postage, copier maintenance, annual membership dues, district insurance, the cost for the annual required audit, and the fees for the district's attorney.	\$165,584	\$181,606
Materials and supplies include expenses for office-related materials for the Board of Education, the district offices, and the supplies needed to collect the local tax levy.	\$8,977	\$9,218
BOCES Services include expenses for staff development, cooperative purchasing, State Aid Planning, and BOCES Administrative charges.	\$108,339	\$114,466
Employee benefits include the cost of fringe benefits for the employees listed above including retirement, health insurance, workers' compensation, and social security costs.	\$318,633	\$256,206
Total Administrative Budget	\$1,117,278	\$989,455



LCS Students volunteer to get "pied in the face" on PI Day - 3.14.2023

LYME CENTRAL SCHOOL ADMINISTRATIVE	2023-2024 PROPOSED BUDGET	
	BUDGETED 2022-2023	PROPOSED 2023-2024
BUDGET COMPARISON		
BOARD OF EDUCATION		
1010.4 Contractual	\$11,150	\$11,457
1010.45 Supplies	\$1,200	\$1,231
1010.49 BOCES Services	\$350	\$350
TOTAL: BOARD OF EDUCATION	\$12,700	\$13,038
DISTRICT CLERK		
1040.4 Contractual	\$5,740	\$6,585
1040.45 Supplies	\$600	\$612
TOTAL: DISTRICT CLERK	\$6,340	\$7,197
DISTRICT MEETING		
1060.16 Salaries	\$956	\$962
1060.4 Contractual	\$200	\$984
1060.45 Supplies	\$719	\$730
TOTAL: DISTRICT MEETING	\$1,875	\$2,676
CHIEF SCHOOL ADMINISTRATOR		
1240.15 Instructional Salaries	\$146,290	\$63,345
1240.16 Non-Instructional Salaries	\$48,803	\$50,684
1240.4 Contractual	\$6,500	\$4,986
1240.45 Supplies	\$1,000	\$1,037
TOTAL: CHIEF SCHOOL ADMINISTRATOR	\$202,593	\$120,052
BUSINESS SERVICES		
1310.15 Instructional Salaries	\$80,077	\$63,345
1310.16 Non-Instructional salaries	\$100,534	\$103,741
1310.4 Contractual	\$2,928	\$3,016
1310.45 Supplies	\$837	\$870
1310.49 BOCES Services	\$6,342	\$17,277
TOTAL: BUSINESS SERVICES	\$190,718	\$188,249
AUDIT		
1320.4 Contractual	\$26,000	\$29,750
TOTAL: AUDIT	\$26,000	\$29,750



Mrs. Ditch's Gr. 5 Students present to the Board of Education on their Angel Tree Shopping Trip and Sci-Tech Center Visit - Students raised an all-time high donation amount for the Angel Tree!

BUDGET COMPARISON	BUDGETED 2022-2023	PROPOSED 2023-2024
TAX COLLECTOR		
1330.16 Salary	\$2,100	\$2,162
1330.4 Contractual	\$1,240	\$3,450
1330.45 Supplies	\$1,500	\$1,540
TOTAL: TAX COLLECTOR	\$4,840	\$7,152
PURCHASING		
A1345.49 BOCES Services	\$0	\$1,906
TOTAL: PURCHASING	\$0	\$1,906
LEGAL		
1420.4 Contractual-Attorney Fees	\$28,500	\$30,754
TOTAL: LEGAL	\$28,500	\$30,754
PERSONNEL		
1430.49 Personnel- BOCES Services	\$15,700	\$12,958
TOTAL: PERSONNEL	\$15,700	\$12,958
INSURANCE		
1910.4 Contractual	\$80,226	\$87,446
TOTAL: INSURANCE	\$80,226	\$87,446
BOCES-ADMINISTRATIVE		
1981.49 Contractual	\$85,947	\$81,975
TOTAL: BOCES ADMINISTRATIVE	\$85,947	\$81,975
ADMINISTRATIVE		
2020.15 Instructional Salaries	\$59,500	\$61,285
2020.16 Non-Instructional Salaries	\$77,485	\$82,435
2021.4 Contractual	\$3,100	\$3,178
2021.45 Supplies	\$3,121	\$3,198
TOTAL: ADMINISTRATIVE	\$143,206	\$150,096
EMPLOYEE BENEFITS		
9010.8 Employee Retirement	\$26,107	\$34,617
9020.8 Teacher Retirement	\$35,418	\$18,346
9030.8 Social Security	\$43,548	\$29,907
9040.8 Workers' Compensation	\$4,451	\$2,670
9060.8 Health Insurance	\$209,109	\$170,578
9089.8 403(B) Provider	\$0	\$87
TOTAL: EMPLOYEE BENEFITS	\$318,633	\$256,206
TOTAL BUDGETED AMOUNT	\$1,117,278	\$989,455

Component and Description of Services	2022-2023 BUDGET	2023-2024 PROPOSED
<p>Program Budget Salaries listed here include all teaching salaries, including those staff working with handicapped students, our guidance functions, librarian salary, and those salaries for coaches. Also included are the salaries for support staff employees that assist in the instructional program. This number also includes the salaries for the transportation department, including bus drivers, bus monitors, and the transportation supervisor.</p>	\$2,813,525	\$2,864,030
<p>Equipment budgeted here includes purchases for instructional functions. This includes state-aided computer hardware purchases.</p>	\$22,121	\$30,587
<p>Contractual expenses listed here include utilities, field trip costs, costs for tutors, teacher conferences and travel expenses, tuition for special education students, sport officials' fees, and the department insurance policy.</p>	\$160,238	\$216,907
<p>Materials and supplies represent classroom supplies, textbooks, athletic supplies, health supplies, library books, and state-aided computer software. Athletic supplies such as bats, balls, nets, and miscellaneous. Also included are transportation-related parts and fuels.</p>	\$214,370	\$205,408
<p>Textbooks include district-wide, state-aided textbook purchases.</p>	\$38,100	\$39,060
<p>BOCES services include occupational education, classroom computer charges, repair services for computer equipment, and costs for special education services for handicapped children educated through BOCES.</p>	\$1,337,369	\$1,402,593
<p>Employee benefits listed here include retirement, social security costs, health, dental, workers' compensation, and unemployment expenses.</p>	\$1,904,560	\$1,916,313
<p>Total Program Budget</p>	\$6,490,283	\$6,674,898



Lyme Central School's Production of *Shrek, Jr., the Musical*
(cast & crew of 90 students in Gr. 4-12 participated)

LYME CENTRAL SCHOOL PROGRAM		2023-2024 PROPOSED BUDGET	
BUDGET COMPARISON	BUDGETED 2022-2023	PROPOSED 2023-2024	
IN-SERVICE TRAINING			
2070.49 BOCES Services	\$4,000	\$4,250	
TOTAL: IN-SERVICE TRAINING	\$4,000	\$4,250	
TEACHING			
2110.10 Salaries Pre-K	\$86,061	\$55,960	
2110.12 Salaries K-3	\$473,711	\$433,088	
2110.121 Salaries 4-6	\$334,861	\$473,329	
2110.13 Salaries 7-12	\$883,778	\$840,498	
2110.14 Substitute Salaries	\$80,028	\$104,689	
2110.15 Ex-Curricular Salaries	\$78,000	\$79,974	
2110.16 Salaries-Aides	\$9,000	\$9,225	
2110.2 Equipment	\$0	\$5,000	
2110.4 Contractual	\$13,433	\$13,702	
2110.45 Material and Supplies	\$58,000	\$64,680	
2110.471 Tuition to Public Districts	\$585	\$595	
2110.48 Textbooks K-12	\$34,500	\$33,800	
TOTAL: TEACHING	\$2,051,957	\$2,114,540	
HANDICAPPED			
2250.15 Instructional Salaries	\$212,009	\$220,004	
2250.41 Contractual	\$800	\$3,978	
2250.45 Materials & Supplies	\$1,098	\$1,126	
2250.472 Tuition-All Other	\$4,182	\$4,266	
2250.49 BOCES Capital Programs for SWD	\$591,783	\$614,515	
TOTAL: HANDICAPPED	\$809,872	\$843,889	
OCCUPATIONAL EDUCATION			
2280.49 BOCES Occupational Education	\$611,901	\$658,264	
TOTAL: OCCUPATIONAL EDUCATION	\$611,901	\$658,264	
LIBRARY			
2610.15 Salary	\$64,445	\$68,108	
2610.45 Materials & Supplies	\$500	\$956	
2610.4 Contractual	\$0	\$963	
2610.46 AV-Loan Program	\$3,600	\$5,260	
2610.49 BOCES Services	\$9,863	\$10,755	
TOTAL: LIBRARY	\$79,408	\$86,042	
COMPUTER ASSISTED INSTRUCTION			
2630.16 Salary	\$61,278	\$65,025	
2630.22 Computer Hardware-State Aided	\$8,000	\$9,212	
2630.4 Contractual	\$5,200	\$5,252	
2630.45 Supplies	\$300	\$1,863	
2630.46 Computer Software-State Aided	\$13,225	\$19,264	
2630.49 BOCES Computer Equipment	\$21,000	\$21,420	
2630.4C Contractual - Non State Aided	\$0	\$12,113	
TOTAL: COMPUTER ASSISTED INSTRUCTION	\$109,003	\$134,149	

BUDGET COMPARISON	BUDGETED 2022-2023	PROPOSED 2023-2024
PUPIL SERVICES		
2805.15 Pupil Services Instructional Salaries	\$56,089	\$31,312
TOTAL: PUPIL SERVICES	\$56,089	\$31,312
GUIDANCE		
2810.15 Instructional Salary	\$60,034	\$60,129
2810.16 Non-Instructional Salary	\$40,874	\$42,531
2810.4 Contractual	\$1,200	\$1,212
2810.45 Supplies/Testing	\$5,200	\$5,304
TOTAL: GUIDANCE	\$107,308	\$109,176
HEALTH		
2815.15 Salary	\$51,267	\$53,319
2815.4 Contractual	\$15,840	\$15,889
2815.45 Supplies	\$3,500	\$4,100
TOTAL: HEALTH	\$70,607	\$73,308
PSYCHOLOGIST		
2820.49 BOCES Services	\$77,891	\$75,413
TOTAL: PSYCHOLOGIST	\$77,891	\$75,413
CO-CURRICULAR		
2850.15 Instructional Salaries	\$0	\$650
2850.4 Contractual	\$3,330	\$4,256
2850.45 Materials & Supplies	\$1,172	\$3,800
TOTAL: CO-CURRICULAR	\$4,502	\$8,706
INTERSCHOLASTIC SPORTS		
2855.15 Salaries	\$87,734	\$83,428
2855.2 Equipment	\$6,000	\$8,060
2855.4 Contractual	\$39,862	\$46,050
2855.45 Materials & Supplies	\$18,236	\$28,982
2855.49 BOCES Services	\$6,742	\$9,989
TOTAL: INTERSCHOLASTIC SPORTS	\$158,574	\$176,509
TRANSPORTATION		
5510.16 Salaries	\$108,504	\$110,990
5510.1601 Salary Transportation Supervisor	\$57,852	\$60,014
5510.17 Extra Trip Salaries	\$67,000	\$71,757
5510.2 Equipment	\$3,121	\$3,215
5510.4 Contractual	\$23,500	\$23,571
5510.41 Diesel/Gasoline	\$59,190	\$59,781
5510.42 Parts	\$19,200	\$19,680
5510.43 Tires	\$4,781	\$4,690
5510.44 Lubricants	\$2,400	\$2,442
5510.45 Materials & Supplies	\$2,500	\$2,563
5510.46 Bus Cleaning Supplies	\$1,705	\$1,735
5510.47 Repairs	\$3,517	\$3,579
5510.48 Insurance-Buses	\$8,064	\$9,964
5510.49 BOCES Bus Driver Training	\$14,189	\$7,987
5510.51 Insurance- Transportation Building	\$12,210	\$12,725
TOTAL: TRANSPORTATION	\$387,733	\$394,693

BUDGET COMPARISON	BUDGETED 2022-2023	PROPOSED 2023-2024
GARAGE BUILDING-TRANSPORTATION		
5530.2 Equipment	\$5,000	\$5,100
5530.4 Contractual	\$3,610	\$3,667
5530.41 Heating Oil	\$21,450	\$15,867
5530.42 Water	\$825	\$825
5530.43 Custodial Supplies	\$1,913	\$2,064
5530.44 Telephone	\$4,200	\$3,540
5530.45 Electricity	\$12,700	\$8,080
5530.45M Materials & Supplies	\$0	\$1,642
5530.46 Garage Repairs	\$5,180	\$5,245
5530.47 Snow Removal	\$2,000	\$924
5530.48 Waste Management	\$0	\$1,380
TOTAL: GARAGE BUILDING-TRANSPORTATION	\$56,878	\$48,334
EMPLOYEE BENEFITS		
9010.8 Employee Retirement	\$82,021	\$50,662
9020.8 Teacher Retirement	\$246,583	\$246,197
9030.8 Social Security	\$219,457	\$250,006
9040.8 Workers' Compensation	\$28,964	\$31,808
9050.8 Unemployment Insurance	\$20,972	\$8,929
9060.8 Health Insurance	\$1,304,563	\$1,327,299
9089.8 403(b) Provider	\$2,000	\$1,412
TOTAL: EMPLOYEE BENEFITS	\$1,904,560	\$1,916,313
TOTAL BUDGETED AMOUNT	\$6,490,283	\$6,674,898

PROGRAM BUDGET:

The program budget includes salaries and expenses to deliver the instructional and extra curricular programs including transportation to students. Salaries, benefits, supplies, textbooks and materials for all programs appear here.



LCS Students Honoring Community Veterans
Veteran's Day, November 11, 2022

<u>Component and Description of Services</u>	<u>2022-2023 BUDGET</u>	<u>2023-2024 PROPOSED</u>
Capital Budget		
Salaries coded here represent wages paid to the building and grounds staff.	\$279,319	\$281,270
Equipment represents replacement needs for use in the buildings and grounds portion of the budget.	\$132,141	\$168,164
Utilities include electric, water, phone charges, and fuel oil for all the district's buildings.	\$232,586	\$181,684
Supplies, materials, equipment, contractual expenses, and BOCES services listed here include all those costs for custodial and maintenance of all district property.	\$133,276	\$146,146
Employee benefits are for the employees identified above.	\$189,242	\$144,912
Debt service on the district's construction projects.	\$398,266	\$398,423
Total Capital Budget	\$1,364,830	\$1,320,599
Administrative, Program and Capital Budget	\$8,972,391	\$8,984,952

**LCS Journalism Club
Authors and Editors of *The Quill* Newsletter**

Journalism Club Members



Back Row:
Hallie Calhoun; Natalia Ososkalo
Middle Row:
Jennifer Bernath; Antonia Bruno
First Row:
Daphney Avery

Not pictured:
Ms. Doolittle, Club Advisor
Andrew Adams; Jessica Middlestate



LYME CENTRAL SCHOOL OPERATIONS BUDGET COMPARISON	2023-2024 PROPOSED BUDGET	
	BUDGETED	PROPOSED
	2022-2023	2023-2024
OPERATIONS		
1620.16 Salaries	\$279,319	\$281,270
1620.2 Equipment	\$18,677	\$18,850
1620.4 Contractual	\$33,732	\$34,507
1620.41 Electricity	\$63,640	\$62,450
1620.42 Telephone	\$6,960	\$5,520
1620.45 Materials & Supplies	\$18,000	\$18,200
1620.46 Fuel Oil	\$148,500	\$102,060
1620.47 Propane	\$4,986	\$2,984
1620.48 Water	\$8,500	\$8,670
1620.49 BOCES Services	\$0	\$10,055
TOTAL: OPERATIONS	\$582,314	\$544,566
MAINTENANCE		
1621.2 Equipment	\$1,126	\$1,149
1621.4 Contractual	\$40,984	\$42,009
1621.45 Supplies	\$38,760	\$39,535
TOTAL: MAINTENANCE	\$80,870	\$82,693
REFUND ON PROPERTY TAXES		
1964.4 Contractual	\$1,800	\$1,840
TOTAL: REFUND ON PROPERTY TAXES	\$1,800	\$1,840
EMPLOYEE BENEFITS		
9010.8 Employee Retirement	\$29,871	\$30,279
9030.8 Social Security	\$21,995	\$19,977
9040.8 Workers' Compensation	\$15,244	\$11,634
9050.8 Unemployment Insurance	\$0	\$0
9060.8 Health Insurance	\$122,132	\$83,023
TOTAL: EMPLOYEE BENEFITS	\$189,242	\$144,912
BUILDING PROJECT DEBT SERVICE		
9711.6 Debt Service Principal Payments	\$365,000	\$370,000
9711.7 Debt Service Interest Payments	\$28,266	\$23,423
TOTAL: DEBT SERVICE	\$393,266	\$393,423
TRANSPORTATION		
5510.21 Bus Purchase	\$112,338	\$148,165
TOTAL: TRANSPORTATION	\$112,338	\$148,165
TRANSFER TO SPECIAL AID		
9901.95 Transfer to Special Aid Fund	\$5,000	\$5,000
TOTAL: TRANSFER TO SPECIAL AID	\$5,000	\$5,000
TOTAL BUDGETED AMOUNT	\$1,364,830	\$1,320,599
TOTAL: ADMINISTRATIVE/PROGRAM/ CAPITAL BUDGETS	\$8,972,391	\$8,984,952

CAPITAL BUDGET:

The capital budget includes all costs associated with operations and maintenance, building debt service, and tax refunds.

PROPOSITIONS

Proposition 1

RESOLVED that the Board of Education of Lyme Central School District is hereby authorized to expend for the 2023-2024 school year \$8,984,952 and to levy a necessary tax for this purpose.

Proposition 2

RESOLVED that pursuant to Educational Law, Section 259, the Board of Education of the Lyme Central School District is authorized to levy and collect an annual tax, year after year, separate and apart from the annual school district budget, in the amount of \$91,891 which shall be paid to the Lyme Free Library for the support and maintenance of the library. With this appropriated amount to be the annual appropriation thereafter until modified by the registered voters of the Lyme Central School District.

Nominations for the Board of Education

Position #7 — Darrell DeMotta (5 year term)

Position #7, Board of Education —**DARRELL DEMOTTA**

Lyme Central School Board of Education Member Nominee

Hello, my name is Darrell DeMotta, and I am interested in becoming a member of the Lyme Central School Board of Education. Please, allow me to tell you a little about myself.

I am a 20-year retired service disabled veteran. I am currently the Pastor of the First Presbyterian Church in Chaumont. I hold several degrees including, a Bachelors Degree in Informational Technology, and a Masters Degree in Business Administration.

I first moved to the Chaumont area in 2014. It is here that I met and married my wife, and coincidentally, we were wed in the same church I now pastor. Shortly after our marriage, we relocated to New Mexico where I worked as a Technology Specialist for various governmental agencies, and founded a very successful Information Technology company. However, in 2019 we once again returned to the Chaumont -Three Mile Bay area to start a family and make it our home. We have one son, currently a sophomore at LCS, and a daughter who will begin Pre-K at Lyme in the fall.

I continue to work with the citizens, parishioners, and the community of this area through my pastoral duties and various other community projects. It is my hope to continue supporting this community for many years to come. As such, I am seeking your vote to elect me as the newest member of the Lyme Central School Board of Education. Thank you, your support is very much appreciated!

Sincerely,

Darrell DeMotta

LYME CSD

2020-21 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics

P-12 ENROLLMENT

▼
332

NEEDS RESOURCE
CATEGORY

▼
High Need Rural

DISTRICT ABILITY
TO RAISE LOCAL
FUNDS IS

▼
slightly less than
the average
district in the state

STUDENT NEEDS
ARE

▼
slightly more than
the state average

Student Demographics

Enrollment	LYME CSD
All Students	332
Economically Disadvantaged	52%
Students with Disabilities	21%
English Language Learners	—
» Race/Ethnicity	

Staffing Profile	LYME CSD
Student-to-Teacher Ratio	11
Teachers with Fewer than 4 years of Experience %	7%
Teachers with 4-20 Years of Experience %	70%

Staffing Profile	LYME CSD
Teachers with 21+ Years of Experience %	23%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼ N/A	DISTRICT OR DISTRICT OF LOCATION ▼ \$19,290.86	COUNTY AVERAGE ▼ \$17,672.01	STATEWIDE AVERAGE ▼ \$23,468.15
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Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	LYME CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$9,556.71
» B. Administration (B1 + B2 + B3)	\$606.21
» C. All Other Spending (C1 + C2 + C3)	\$2,984.83
D. Total School Level (A + B + C)	\$13,147.75
» E. Central Instruction (E1 + E2 + E3 + E4)	\$593.00
» F. Central Administration (F1 + F2 + F3)	\$2,084.98
» G. All Other Central Spending (G1 + G2 + G3)	\$3,465.11
H. Total Central Costs	\$6,143.10
I. Total Spending (D + H)	\$19,290.86

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	LYME CSD
J. Total School Level Local/State Spending	\$12,151.44
» K. Total School Level Federal Spending	\$996.31
L. Total Central Level Local/State Spending	\$6,108.40
M. Total Central Level Federal Spending	\$34.70
N. Total Spending (J + K + L + M)	\$19,290.86

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	LYME CSD
1. Transportation	\$536,334.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$10,433.00
4. Debt Service	\$592,077.00
5. Other	\$325,066.06
Percent Excluded from Total	19%
Total Expenditures	\$7,868,474.00

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Equalized Total Assessed Value 481,525,715

School District - 224401 Lyme

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	10	3,775,532	0.78
13100	CO - GENERALLY	RPTL 406(1)	1	851	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	23	1,796,162	0.37
13510	TOWN - CEMETERY LAND	RPTL 446	1	3,723	0.00
13570	TOWN O/S LIMITS - SPECIFIED US	RPTL 406(2)	1	1,489	0.00
13650	VG - GENERALLY	RPTL 406(1)	7	480,851	0.10
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	2,211,915	0.46
13800	SCHOOL DISTRICT	RPTL 408	8	3,651,915	0.76
14100	USA - GENERALLY	RPTL 400(1)	2	102,234	0.02
18080	MUN HSNL AUTH-FEDERAL/MUN AIDE	PUB HSNL L 52(3)&(5)	2	1,061,808	0.22
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	238,724	0.05
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	8	1,727,021	0.36
25120	NONPROF CORP - EDUCL/CONST PRC	RPTL 420-a	14	1,061,064	0.22
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	64,143	0.01
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	69,681	0.01
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	413,894	0.09
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	505,957	0.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	8	407,235	0.08
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	253,617	0.05
33700	TAX SALE - VG OWNED	RPTL 406(5)	2	193,298	0.04
41400	CLERGY	RPTL 460	1	1,596	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	2	6,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	12	320,077	0.07
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	52	1,088,871	0.23
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	24	405,221	0.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	19	1,141,649	0.24
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	22,917	0.00
41834	ENHANCED STAR	RPTL 425	215	16,354,790	3.40
41854	BASIC STAR 1999-2000	RPTL 425	364	11,569,130	2.40
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	256	0.00
42120	TEMPORARY GREENHOUSES	RPTL 483-c	4	78,167	0.02
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	1	395,713	0.08

Equalized Total Assessed Value 481,525,715

School District - 224401 Lyme

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	6	608,830	0.13
Total Exemptions Exclusive of System Exemptions:				49,405,501	10.26
Total System Exemptions:				608,830	0.13
Totals:				50,014,331	10.39

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Property Tax Report Card
221301 - LYME CSD

2022-2023 - Page 1
Official - as of 04/20/2023 06:48 PM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtsev/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 Budget Notice to: emscmgt@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 24, 2023

Form Preparer Name:
Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	8,972,391	8,984,952	0.14 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	4,252,735	4,323,756	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	4,252,735	4,323,756	1.67 %
F. Permissible Exclusions to the School Tax Levy Limit	62,727	171,216	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	4,190,008	4,419,293	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	4,190,008	4,152,540	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	266,753	
Public School Enrollment	347	352	1.44 %
Consumer Price Index			8.0 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	2,451,344	2,785,546
Assigned Appropriated Fund Balance	588,000	533,947
Adjusted Unrestricted Fund Balance	1,568,441	1,481,267
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	17.48 %	16.49 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	1,548,095	1,565,825	Reserve fund use for an upcoming capital project.
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	251,189	254,069	Reserve fund use for unplanned repair costs.
Workers Compensation	WORKERS' COMPENSATION	For self-insured Workers Compensation and benefits.	103,206	104,390	Reserve fund use for workers' compensation claims.
Unemployment Insurance	UNEMPLOYMENT INSURANCE	For reimbursement to the State Unemployment Insurance Fund.	92,883	93,948	Reserve fund use for unemployment costs.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	51,601	52,192	Reserve fund use for casualty and other types of losses, except for those which insurance may be purchased.
Property Loss	PROPERTY LOSS	To cover property loss.	51,601	52,912	Reserve fund use for property loss and

liability claims.

Liability		To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	5,160	5,219	Reserve fund use for judgements and claims resulting from tax certiorari proceedings.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Liability	EMPLOYEE BENEFITS AND ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	92,883	93,948	Reserve fund use for contractually obligated costs due to employment separation.
Retirement Contribution	STATE AND LOCAL RETIREMENT SYSTEM CONTRIBUTIONS	For employer retirement contributions to the State and Local Employees' Retirement System.	313,609	317,206	Reserve fund use for employer contributions to NYSLRS.
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve	TEACHERS' RETIREMENT SYSTEM CONTRIBUTIONS	For employer retirement contributions to the NYS Teachers' Retirement System.	195,333	245,837	Reserve fund use for employer contributions to NYSTRS.

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

