

Town of Lyme
Budget Committee
January 9, 2013
7:00PM
Town Office/Police Station
Conference Room

Present –

Budget Committee Members: Judy Brotman, Simon Carr, Laszlo Bardos, Earl Strout, Richard Jones, Charles Ragan, and Elizabeth Glenshaw.

Superintendent: Mike Harris. Principal: Jeff Valance. School Board Chair: Mark Shiffman.

Selectman: Charles J. Smith. Community members: Barbara and David Roby.

Scribe: Dina Cutting.

The meeting was called to order at 7:00 pm by Chair Brotman.

1. Charles J. Smith commented he had various community members approach him with concerns of increases in school budgets and concerns that a continued increase at the rate we have been going will tax people out of town.
2. The Minutes of the meeting of December 12th were approved. Motion made by Mr. Jones, Seconded by Mr. Carr and voted unanimously in favor.
3. Mr. Schiffman presented the Lyme School Board's proposed renovation/addition and the proposed bond (see attachments). The following topics were discussed:
 - Privately funded bonds
 - Length of Bonds
 - High school costs
 - Lack of grants or other outside funding for construction costs
 - Construction costs increase by approximately 8% a year
 - Separating the wants from the needs concerning new construction
 - This bond will be roughly a \$100,000 increase in the budget
 - At completion the new building project will accommodate 280 to 300 students
 - Energy efficiency for the building(s)
 - Will be getting 10,000 sq feet of new building, with 20,000 sq feet total constructions because 10,000 sq feet of project will be the part of building that was already there and is being re-built.
 - The Budget Committee will not be voting on the bond until after the school board has a public hearing.
 - The budget committee urged the school board to hold meetings to inform as many people as possible of the bond information.

4. School Budget:

- The proposed operating budget has a \$50,000 reduction.
 - Reduced staff by ½ FTE
 - Capital Reserve Fund will be funded only if there is a surplus
 - Concerns were expressed over the projected increases in salary costs, including Step-Track and COLA
5. At this time it was the sense of the Budget Committee to take an advisory vote on the proposed 2013-2014 school budget.
- a. Mr. Strout noted he would be abstaining from this vote. Mr. Carr noted he would like to have a discussion with the Board of Selectmen prior to voting on this budget so he would also be abstaining.
 - a. Ms. Glenshaw moved to approve the amount of \$5,478,903 for the school's FY 2013-2014 budget. Seconded by Mr. Bardos. Motion voted 4 in favor with 2 abstentions (Strout & Carr)
6. The Public Hearing on both the Town and School budgets will be held on Wednesday, January 23rd, 2013.
7. At 8:45PM Mr. Jones moved to adjourn. Seconded by Mr. Carr. Voted unanimously in favor.

Sincerely,

Dina Cutting, Scribe

*Because an advisory vote was taken on the school budget at this meeting, the January 16th, 2013 meeting will be canceled. The next meeting of the Budget Committee will be held on January 23rd, 2013 at 7:00PM in the town offices conference room, and will be a public hearing on the proposed Town and School District operating budgets.

SAU #76 - Lyme School District

Working Budget 2014

Report # 7203

Statement Code: A Working

| | 2012 Budget | 2012 Actual | 2013 Budget | 2014 Proposed | Difference |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| Account Number / Description | 7/1/2011 - 6/30/2012 | 7/1/2011 - 6/30/2012 | 7/1/2012 - 6/30/2013 | 7/1/2013 - 6/30/2014 | |
| 1100 High School Instruction | | | | | |
| 10-1-1100-5310-00000 Secondary 504 Services | 0.00 | 0.00 | 4,500.00 | 13,500.00 | 9,000.00 |
| 10-1-1100-5561-00000 High School Tuition, In-State | 1,244,281.00 | 1,139,374.00 | 1,257,435.00 | 1,160,802.00 | (96,633.00) |
| 10-1-1100-5562-00000 High School Tuition, Out of State | 436,012.00 | 443,127.00 | 412,615.00 | 436,528.00 | 23,913.00 |
| 10-1-1100-5563-00000 Vocational Tuition | 15,386.00 | 60,327.50 | 49,293.00 | 35,968.00 | (13,325.00) |
| | \$1,695,679.00 | \$1,642,828.50 | \$1,723,843.00 | \$1,646,798.00 | \$(77,045.00) |
| 1100 High School Instruction | | | | | |
| 1200 High School Special Ed. | | | | | |
| 10-1-1200-5110-00000 Salaries, Sec Special Ed | 41,146.94 | 44,876.18 | 43,504.06 | 38,355.00 | (5,149.06) |
| 10-1-1200-5130-00000 Extended Year Tutoring, Sec Special Ed | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10-1-1200-5211-00000 Health Insurance, Sec Special Ed | 10,814.62 | 10,955.08 | 11,275.77 | 9,749.61 | (1,526.16) |
| 10-1-1200-5212-00000 Dental Insurance, Sec Special Ed | 864.23 | 875.70 | 909.93 | 793.52 | (116.41) |
| 10-1-1200-5213-00000 Life/LTD Insurance, Sec Special Ed | 0.00 | 104.40 | 105.00 | 0.00 | (105.00) |
| 10-1-1200-5220-00000 Social Security, Sec Special Ed | 2,551.11 | 2,610.62 | 2,697.25 | 2,378.01 | (319.24) |
| 10-1-1200-5221-00000 Medicare, Sec Special Ed | 596.63 | 610.62 | 630.81 | 556.15 | (74.66) |
| 10-1-1200-5232-00000 Retirement, Sec Special Ed | 4,308.05 | 5,261.87 | 4,915.93 | 5,431.01 | 515.08 |
| 10-1-1200-5320-00000 Contracted Services, Sec Special Ed | 5,000.00 | 4,310.44 | 5,000.00 | 2,500.00 | (2,500.00) |
| 10-1-1200-5321-00000 Staff Development, Sec Special Ed | 0.00 | 0.00 | 0.00 | 2,650.00 | 2,650.00 |
| 10-1-1200-5360-00000 Legal Expenses, Sec Special Ed | 2,500.00 | 5,590.49 | 2,500.00 | 2,500.00 | 0.00 |
| 10-1-1200-5561-00000 Non Residential Tuition, Sec Special Ed | 24,000.00 | 44,167.10 | 25,000.00 | 32,200.00 | 7,200.00 |
| 10-1-1200-5562-00000 Residential Tuition, Sec Special Ed | 0.00 | 65,881.33 | 126,834.00 | 0.00 | (126,834.00) |
| 10-1-1200-5580-00000 Travel Reimbursement, Sec Special Ed | 2,000.00 | 5,945.88 | 2,000.00 | 2,000.00 | 0.00 |
| | \$94,281.58 | \$191,189.71 | \$225,872.75 | \$99,613.30 | \$(126,259.45) |
| 1200 High School Special Ed. | | | | | |
| 1100 Regular Instruction | | | | | |
| 10-2-1100-5110-00000 Teacher Salaries, Instruction | 1,111,676.29 | 1,108,764.27 | 1,141,367.90 | 1,093,336.08 | (48,031.82) |
| 10-2-1100-5111-00000 Staff Salaries, Instruction | 61,251.00 | 56,194.83 | 62,871.80 | 54,709.00 | (8,162.80) |
| 10-2-1100-5120-00000 Substitute Salaries, Instruction | 11,000.00 | 19,940.84 | 11,000.00 | 11,000.00 | 0.00 |
| 10-2-1100-5130-00000 Extra Curricular Stipends, Instruction | 1,600.00 | 1,600.00 | 2,000.00 | 2,000.00 | 0.00 |
| 10-2-1100-5210-00000 Health Buybacks, Instruction | 5,055.00 | 5,405.00 | 5,755.00 | 4,700.00 | (1,055.00) |
| 10-2-1100-5211-00000 Health Insurance, Instruction | 207,807.52 | 175,929.94 | 212,634.57 | 241,961.17 | 29,326.60 |
| 10-2-1100-5212-00000 Dental Insurance, Instruction | 16,321.23 | 13,745.31 | 15,594.82 | 17,606.35 | 2,011.53 |
| 10-2-1100-5213-00000 Life/LTD Insurance, Instruction | 3,500.00 | 3,338.53 | 3,500.00 | 3,500.00 | 0.00 |
| 10-2-1100-5215-00000 HRA Administration, Instruction | 400.00 | 291.09 | 400.00 | 400.00 | 0.00 |
| 10-2-1100-5220-00000 Social Security, Instruction | 73,024.67 | 70,732.98 | 75,019.47 | 71,470.18 | (3,549.29) |
| 10-2-1100-5221-00000 Medicare, Instruction | 17,078.35 | 16,542.49 | 17,544.89 | 16,714.79 | (830.10) |
| 10-2-1100-5232-00000 Teacher Retirement, Instruction | 108,188.19 | 110,742.20 | 116,210.21 | 138,830.57 | 22,620.36 |
| 10-2-1100-5250-00000 Unemployment Comp, Instruction | 1,800.00 | 1,912.00 | 1,800.00 | 1,800.00 | 0.00 |
| 10-2-1100-5260-00000 Workers Comp, Instruction | 7,000.00 | 6,620.00 | 6,110.00 | 7,570.00 | 1,460.00 |
| 10-2-1100-5310-00000 504 Services, Instruction | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10-2-1100-5320-00000 Fine Arts/Enrichment, Instruction | 3,500.00 | 818.00 | 3,500.00 | 3,500.00 | 0.00 |
| 10-2-1100-5321-00000 Assessment, Instruction | 3,000.00 | 2,800.50 | 3,000.00 | 7,000.00 | 4,000.00 |
| 10-2-1100-5330-00000 ESL Services, Instruction | 1,000.00 | 4,838.00 | 4,350.00 | 5,120.00 | 770.00 |
| 10-2-1100-5430-00000 Repairs to Equipment, Instruction | 800.00 | 434.30 | 800.00 | 800.00 | 0.00 |

SAU #76 - Lyme School District

Working Budget 2014

Report # 7203

| | 2012 Budget | 2012 Actual | 2013 Budget | 2014 Proposed | Difference |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------|
| Account Number / Description | 7/1/2011 - 6/30/2012 | 7/1/2011 - 6/30/2012 | 7/1/2012 - 6/30/2013 | 7/1/2013 - 6/30/2014 | |
| 10-2-1100-5431-00000 Repairs/Computer Equipment, Instruction | 1,500.00 | 680.54 | 1,500.00 | 1,500.00 | 0.00 |
| 10-2-1100-5442-00000 Copier & Laminator Leases, Instruction | 8,200.00 | 7,270.85 | 8,600.00 | 8,600.00 | 0.00 |
| 10-2-1100-5532-00000 On-Line Services, Instruction | 3,000.00 | 1,762.22 | 3,500.00 | 4,500.00 | 1,000.00 |
| 10-2-1100-5610-00000 Supplies, Instruction | 25,000.00 | 20,660.41 | 25,000.00 | 25,000.00 | 0.00 |
| 10-2-1100-5640-00000 Books, Instruction | 7,500.00 | 1,659.77 | 7,500.00 | 11,500.00 | 4,000.00 |
| 10-2-1100-5650-00000 Software, Instruction | 3,000.00 | 2,604.00 | 3,000.00 | 3,000.00 | 0.00 |
| 10-2-1100-5733-00000 Furniture, Instruction | 1,500.00 | 2,645.30 | 3,500.00 | 3,500.00 | 0.00 |
| 10-2-1100-5739-00000 Equipment, Instruction | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10-2-1100-5740-00000 Computer Equipment, Instruction | 18,000.00 | 17,999.81 | 21,750.00 | 25,520.00 | 3,770.00 |
| 1100 Regular Instruction | \$1,703,202.25 | \$1,655,933.18 | \$1,759,308.66 | \$1,766,638.14 | \$7,329.48 |
| 1110 Spanish Program | | | | | |
| 10-2-1110-5110-22345 Teacher Salaries, Spanish | 59,646.67 | 59,646.66 | 62,247.95 | 63,356.00 | 1,108.05 |
| 10-2-1110-5211-22345 Health Insurance, Spanish | 18,645.90 | 18,645.64 | 19,447.48 | 19,496.88 | 49.40 |
| 10-2-1110-5212-22345 Dental Insurance, Spanish | 1,490.06 | 1,490.58 | 1,568.84 | 1,586.78 | 17.94 |
| 10-2-1110-5213-22345 Life/LTD Insurance, Spanish | 0.00 | 177.93 | 175.00 | 0.00 | (175.00) |
| 10-2-1110-5220-22345 Social Security, Spanish | 3,698.09 | 3,117.13 | 3,859.37 | 3,928.07 | 68.70 |
| 10-2-1110-5221-22345 Medicare, Spanish | 864.88 | 729.04 | 902.60 | 918.66 | 16.06 |
| 10-2-1110-5232-22345 Retirement, Spanish | 6,244.94 | 6,739.99 | 7,034.04 | 8,971.30 | 1,937.26 |
| 10-2-1110-5610-22345 Supplies, Spanish | 500.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 10-2-1110-5640-22345 Books, Spanish | 500.00 | 74.67 | 500.00 | 500.00 | 0.00 |
| 1110 Spanish Program | \$91,590.54 | \$91,121.64 | \$96,235.28 | \$99,257.69 | \$3,022.41 |
| 1200 Elementary Special Ed | | | | | |
| 10-2-1200-5110-00000 Teacher Salaries, Elem Special Ed | 149,272.98 | 149,479.05 | 150,766.45 | 151,213.00 | 446.55 |
| 10-2-1200-5111-00000 Staff Salaries, Elem Special Ed | 46,077.01 | 65,281.61 | 78,322.27 | 126,050.00 | 47,727.73 |
| 10-2-1200-5130-00000 Extended Year Tutoring, Elem Special Ed | 6,000.00 | 5,960.10 | 7,440.00 | 11,000.00 | 3,560.00 |
| 10-2-1200-5210-00000 Health Buybacks, Elem Special Ed | 534.80 | 0.00 | 34.80 | 805.00 | 770.20 |
| 10-2-1200-5211-00000 Health Insurance, Elem Special Ed | 34,525.86 | 46,898.92 | 50,414.66 | 54,962.62 | 4,547.96 |
| 10-2-1200-5212-00000 Dental Insurance, Elem Special Ed | 2,307.68 | 3,156.22 | 3,224.72 | 4,014.66 | 789.94 |
| 10-2-1200-5213-00000 Life/LTD Insurance, Elem Special Ed | 400.00 | 689.30 | 400.00 | 0.00 | (400.00) |
| 10-2-1200-5220-00000 Social Security, Elem Special Ed | 12,764.89 | 13,624.02 | 14,205.67 | 17,240.19 | 3,034.52 |
| 10-2-1200-5221-00000 Medicare, Elem Special Ed | 2,985.34 | 3,186.08 | 3,322.29 | 4,031.97 | 709.68 |
| 10-2-1200-5231-00000 Retirement, Elem. Special Ed. | 0.00 | 498.52 | 0.00 | 2,421.10 | 2,421.10 |
| 10-2-1200-5232-00000 Retirement, Elem Special Ed | 15,628.72 | 17,079.27 | 17,036.70 | 21,411.80 | 4,375.10 |
| 10-2-1200-5320-00000 Contracted Services, Elem Special Ed | 3,000.00 | 12,010.85 | 29,489.00 | 39,000.00 | 9,511.00 |
| 10-2-1200-5321-00000 Pre-School Consultant, Elem Special Ed | 1,000.00 | 250.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10-2-1200-5360-00000 Legal Expenses, Elem Special Ed | 1,000.00 | 1,487.96 | 1,760.00 | 2,640.00 | 880.00 |
| 10-2-1200-5561-00000 K-8 Tuition, Elem Special Ed | 0.00 | 42,409.93 | 51,750.00 | 104,000.00 | 52,250.00 |
| 10-2-1200-5580-00000 Travel Reimbursement, Elem Special Ed | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10-2-1200-5610-00000 Supplies, Elem Special Ed | 1,256.62 | 1,627.77 | 2,000.00 | 3,500.00 | 1,500.00 |
| 10-2-1200-5640-00000 Books, Elem Special Ed | 500.00 | 390.23 | 700.00 | 800.00 | 100.00 |
| 10-2-1200-5733-00000 Furniture, Elem Special Ed | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10-2-1200-5739-00000 Equipment, Elem Special Ed | 0.00 | 0.00 | 1,150.00 | 2,400.00 | 1,250.00 |

SAU #76 - Lyme School District

Working Budget 2014

Report # 7203

| | 2012 Budget | 2012 Actual | 2013 Budget | 2014 Proposed | Difference |
|--|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| Account Number / Description | 7/1/2011 - 6/30/2012 | 7/1/2011 - 6/30/2012 | 7/1/2012 - 6/30/2013 | 7/1/2013 - 6/30/2014 | |
| 10-2-1200-5740-00000 Computer Equipment, Elem Special Ed | 0.00 | 0.00 | 1,500.00 | 3,000.00 | 1,500.00 |
| 1200 Elementary Special Ed | \$279,253.90 | \$365,029.83 | \$416,516.56 | \$551,490.34 | \$134,973.78 |
| 2120 Guidance | | | | | |
| 10-2-2120-5110-00000 Salaries, Guidance | 35,617.74 | 35,782.87 | 36,140.49 | 37,155.44 | 1,014.95 |
| 10-2-2120-5211-00000 Health Insurance, Guidance | 7,595.13 | 7,630.53 | 7,957.32 | 6,507.61 | (1,449.71) |
| 10-2-2120-5212-00000 Dental Insurance, Guidance | 487.17 | 488.54 | 494.25 | 407.61 | (86.64) |
| 10-2-2120-5213-00000 Life/LTD Insurance, Guidance | 106.00 | 111.42 | 106.00 | 0.00 | (106.00) |
| 10-2-2120-5220-00000 Social Security, Guidance | 2,218.54 | 2,029.58 | 2,240.71 | 2,303.64 | 62.93 |
| 10-2-2120-5221-00000 Medicare, Guidance | 518.85 | 474.76 | 524.04 | 538.76 | 14.72 |
| 10-2-2120-5232-00000 Retirement, Guidance | 3,729.10 | 4,043.54 | 4,083.26 | 5,261.25 | 1,177.99 |
| 2120 Guidance | \$50,272.53 | \$50,561.24 | \$51,546.07 | \$52,174.31 | \$628.24 |
| 2130 Health Services | | | | | |
| 10-2-2130-5110-00000 Salaries, Health Services | 54,060.00 | 54,570.00 | 56,016.00 | 57,288.00 | 1,272.00 |
| 10-2-2130-5210-00000 Health Buybacks, Health Services | 500.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 10-2-2130-5212-00000 Dental Insurance, Health Services | 474.10 | 474.10 | 465.96 | 470.36 | 4.40 |
| 10-2-2130-5213-00000 Life/LTD Insurance, Health Services | 147.00 | 170.73 | 147.00 | 0.00 | (147.00) |
| 10-2-2130-5220-00000 Social Security, Health Services | 3,382.72 | 3,412.84 | 3,503.99 | 3,582.86 | 78.87 |
| 10-2-2130-5221-00000 Medicare, Health Services | 791.12 | 798.15 | 819.48 | 837.93 | 18.45 |
| 10-2-2130-5232-00000 Retirement, Health Services | 5,660.16 | 6,166.38 | 6,329.84 | 8,112.06 | 1,782.22 |
| 10-2-2130-5430-00000 Repairs, Health Services | 200.00 | 0.00 | 200.00 | 200.00 | 0.00 |
| 10-2-2130-5610-00000 Supplies, Health Services | 850.00 | 900.66 | 850.00 | 850.00 | 0.00 |
| 10-2-2130-5739-00000 Equipment, Health Services | 800.00 | 0.00 | 800.00 | 800.00 | 0.00 |
| 2130 Health Services | \$66,865.10 | \$66,992.86 | \$69,632.27 | \$72,641.21 | \$3,008.94 |
| 2140 Psychological Services | | | | | |
| 10-2-2140-5320-00000 Psychological Services | 21,000.00 | 17,252.11 | 24,680.00 | 26,680.00 | 2,000.00 |
| 2140 Psychological Services | \$21,000.00 | \$17,252.11 | \$24,680.00 | \$26,680.00 | \$2,000.00 |
| 2150 Speech Services | | | | | |
| 10-2-2150-5220-00000 Social Security, Speech | 2,418.93 | 2,339.88 | 2,430.40 | 3,720.00 | 1,289.60 |
| 10-2-2150-5221-00000 Medicare, Speech | 565.72 | 547.23 | 568.40 | 870.00 | 301.60 |
| 10-2-2150-5320-00000 Speech Services | 19,015.00 | 18,365.00 | 39,200.00 | 60,000.00 | 20,800.00 |
| 10-2-2150-5321-00000 Extended Year Program, Speech | 0.00 | 0.00 | 0.00 | 1,200.00 | 1,200.00 |
| 2150 Speech Services | \$21,999.65 | \$21,252.11 | \$42,198.80 | \$65,790.00 | \$23,591.20 |
| 2160 OT/PT Services | | | | | |
| 10-2-2160-5220-00000 Social Security, OT/PT | 0.00 | 198.10 | 212.10 | 212.04 | (0.06) |
| 10-2-2160-5221-00000 Medicare, OT/PT | 0.00 | 46.33 | 49.60 | 49.59 | (0.01) |
| 10-2-2160-5320-00000 OT/PT Services | 7,583.00 | 9,803.20 | 25,384.90 | 25,385.00 | 0.10 |
| 10-2-2160-5321-00000 Extended Year Services, OT/PT | 500.00 | 0.00 | 500.00 | 250.00 | (250.00) |
| 2160 OT/PT Services | \$8,083.00 | \$10,047.63 | \$26,146.60 | \$25,896.63 | \$(249.97) |
| 2190 Other Student Services | | | | | |

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Working Budget 2014

Report # 7203

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|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------------|
| Account Number / Description | 7/1/2011 - 6/30/2012 | 7/1/2011 - 6/30/2012 | 7/1/2012 - 6/30/2013 | 7/1/2013 - 6/30/2014 | |
| 10-2-2190-5320-00000 Other Services | 1,000.00 | 668.33 | 0.00 | 500.00 | 500.00 |
| 2190 Other Student Services | \$1,000.00 | \$668.33 | \$0.00 | \$500.00 | \$500.00 |
| 2210 Improvement/Instruction | | | | | |
| 10-2-2210-5110-00000 Teacher Stipends, Improvement | 4,800.00 | 0.00 | 4,800.00 | 4,800.00 | 0.00 |
| 10-2-2210-5112-00000 Common Core Stipends, Improvement | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 |
| 10-2-2210-5220-00000 Social Security, Improvement | 297.00 | 575.35 | 297.00 | 297.00 | 0.00 |
| 10-2-2210-5221-00000 Medicare, Improvement | 70.00 | 134.55 | 70.00 | 70.00 | 0.00 |
| 10-2-2210-5232-00000 Retirement, Improvement | 425.00 | 835.97 | 425.00 | 2,380.00 | 1,955.00 |
| 10-2-2210-5240-00000 Teacher Reimb- Conferences, Improvement | 12,000.00 | 10,456.61 | 12,000.00 | 12,000.00 | 0.00 |
| 10-2-2210-5241-00000 Incent/TeacherExcellence, Improvement | 5,000.00 | 2,400.00 | 5,000.00 | 5,000.00 | 0.00 |
| 10-2-2210-5242-00000 SS Reimb - Conferences, Improvement | 500.00 | 634.90 | 500.00 | 500.00 | 0.00 |
| 10-2-2210-5321-00000 Inservice Training, Improvement | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 0.00 |
| 10-2-2210-5322-00000 LA/Writing Specialist, Improvement | 0.00 | 157.50 | 0.00 | 0.00 | 0.00 |
| 10-2-2210-5329-00000 Wellness Program, Improvement | 750.00 | 540.00 | 750.00 | 750.00 | 0.00 |
| 10-2-2210-5610-00000 Supplies, Improvement | 250.00 | 0.00 | 250.00 | 250.00 | 0.00 |
| 10-2-2210-5640-00000 Prof. Library/Publication, Improvement | 200.00 | 0.00 | 200.00 | 200.00 | 0.00 |
| 2210 Improvement/Instruction | \$31,292.00 | \$22,734.88 | \$31,292.00 | \$43,247.00 | \$11,955.00 |
| 2211 Supervision/Improvement | | | | | |
| 10-2-2211-5322-00000 Evaluators, Supervision of Improvement | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 |
| 2211 Supervision/Improvement | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | \$15,000.00 |
| 2220 Library | | | | | |
| 10-2-2220-5110-00000 Teacher Salaries - Library | 0.00 | 25,301.26 | 26,616.80 | 27,743.91 | 1,127.11 |
| 10-2-2220-5111-00000 Salaries, Library Aid | 25,301.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-2-2220-5211-00000 Health Insurance, Library | 3,659.92 | 3,659.92 | 3,817.22 | 3,828.00 | 10.78 |
| 10-2-2220-5213-00000 Life/LTD, Library | 0.00 | 146.64 | 62.00 | 0.00 | (62.00) |
| 10-2-2220-5220-00000 Social Security, Library | 1,568.66 | 1,309.16 | 1,650.24 | 1,720.12 | 69.88 |
| 10-2-2220-5221-00000 Medicare, Library | 366.86 | 306.06 | 385.94 | 402.29 | 16.35 |
| 10-2-2220-5610-00000 Supplies, Library | 500.00 | 453.44 | 500.00 | 500.00 | 0.00 |
| 2220 Library | \$31,396.44 | \$31,176.48 | \$33,032.20 | \$34,194.32 | \$1,162.12 |
| 2310 School Board | | | | | |
| 10-2-2310-5110-00000 Salaries, School Board | 2,140.00 | 2,240.00 | 2,290.00 | 2,290.00 | 0.00 |
| 10-2-2310-5220-00000 Social Security, School Board | 133.00 | 380.53 | 142.00 | 142.00 | 0.00 |
| 10-2-2310-5221-00000 Medicare, School Board | 31.00 | 89.01 | 33.00 | 33.00 | 0.00 |
| 10-2-2310-5232-00000 Bonus - employer retirement | 0.00 | 338.89 | 0.00 | 496.00 | 496.00 |
| 10-2-2310-5320-00000 Contracted Services, School Board | 10,000.00 | 4,059.60 | 5,000.00 | 5,000.00 | 0.00 |
| 10-2-2310-5340-00000 Performance Bonuses, School Board | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 10-2-2310-5360-00000 Legal Services, School Board | 1,200.00 | 2,989.00 | 1,200.00 | 1,200.00 | 0.00 |
| 10-2-2310-5370-00000 Audit, School Board | 7,500.00 | 7,500.00 | 7,600.00 | 8,000.00 | 400.00 |
| 10-2-2310-5540-00000 Advertising, School Board | 3,000.00 | 2,105.27 | 3,000.00 | 3,000.00 | 0.00 |
| 10-2-2310-5610-00000 Supplies, School Board | 350.00 | 54.38 | 350.00 | 350.00 | 0.00 |
| 10-2-2310-5810-00000 Dues and Fees, School Board | 3,100.00 | 3,098.96 | 3,100.00 | 3,100.00 | 0.00 |

SAU #76 - Lyme School District

Working Budget 2014

Report # 7203

| | 2012 Budget | 2012 Actual | 2013 Budget | 2014 Proposed | Difference |
|---|-------------------------|-------------------------|-------------------------|-------------------------|--------------------|
| Account Number / Description | 7/1/2011 - 6/30/2012 | 7/1/2011 - 6/30/2012 | 7/1/2012 - 6/30/2013 | 7/1/2013 - 6/30/2014 | |
| 2310 School Board | \$30,954.00 | \$26,355.64 | \$26,215.00 | \$27,111.00 | \$896.00 |
| 2320 SAU Administration | | | | | |
| 10-2-2320-5110-00000 Salaries, SAU | 131,428.72 | 138,910.80 | 146,290.70 | 164,943.20 | 18,652.50 |
| 10-2-2320-5210-00000 Health Buybacks, SAU | 247.95 | 187.50 | 247.95 | 250.00 | 2.05 |
| 10-2-2320-5211-00000 Health Insurance, SAU | 24,239.67 | 19,534.89 | 13,034.29 | 16,972.15 | 3,937.86 |
| 10-2-2320-5212-00000 Dental Insurance, SAU | 1,937.08 | 1,390.79 | 936.57 | 1,264.12 | 327.55 |
| 10-2-2320-5213-00000 Life/LTD, SAU | 0.00 | 333.76 | 220.00 | 0.00 | (220.00) |
| 10-2-2320-5220-00000 Social Security, SAU | 8,163.96 | 8,372.50 | 9,085.39 | 10,241.98 | 1,156.59 |
| 10-2-2320-5221-00000 Medicare, SAU | 1,909.32 | 1,958.05 | 2,124.81 | 2,395.31 | 270.50 |
| 10-2-2320-5231-00000 Staff Retirement, SAU | 6,194.50 | 5,161.08 | 5,149.04 | 6,444.62 | 1,295.58 |
| 10-2-2320-5232-00000 Special Ed Director Retirement, SAU | 2,228.30 | 2,575.35 | 2,542.72 | 5,431.01 | 2,888.29 |
| 10-2-2320-5320-00000 Contracted Services, SAU | 4,000.00 | 1,522.95 | 4,000.00 | 4,000.00 | 0.00 |
| 10-2-2320-5430-00000 Repairs, SAU | 2,800.00 | 420.00 | 420.00 | 420.00 | 0.00 |
| 10-2-2320-5431-00000 Network/Computer Maintenance, SAU | 0.00 | 6,096.00 | 6,096.00 | 6,096.00 | 0.00 |
| 10-2-2320-5531-00000 Telephone, SAU | 1,750.00 | 1,340.09 | 1,750.00 | 1,500.00 | (250.00) |
| 10-2-2320-5532-00000 Internet Connection, SAU | 1,800.00 | 1,799.88 | 1,800.00 | 1,800.00 | 0.00 |
| 10-2-2320-5534-00000 Postage, SAU | 650.00 | 836.15 | 650.00 | 850.00 | 200.00 |
| 10-2-2320-5580-00000 Travel, SAU | 1,400.00 | 819.00 | 1,400.00 | 1,400.00 | 0.00 |
| 10-2-2320-5590-00000 Hiring/Pre Employment, SAU | 150.00 | 110.50 | 150.00 | 150.00 | 0.00 |
| 10-2-2320-5610-00000 Supplies, SAU | 1,500.00 | 1,340.01 | 1,500.00 | 1,500.00 | 0.00 |
| 10-2-2320-5650-00000 Software, SAU | 5,000.00 | 3,990.00 | 4,500.00 | 4,500.00 | 0.00 |
| 10-2-2320-5733-00000 Furniture, SAU | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10-2-2320-5740-00000 Computer Equipment, SAU | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10-2-2320-5810-00000 Dues and Fees, SAU | 850.00 | 849.00 | 850.00 | 850.00 | 0.00 |
| 2320 SAU Administration | \$197,949.50 | \$197,548.30 | \$203,247.47 | \$231,508.39 | \$28,260.92 |
| 2400 School Administration | | | | | |
| 10-2-2400-5110-00000 Salaries, School Administration | 138,859.40 | 135,769.65 | 142,720.00 | 147,061.00 | 4,341.00 |
| 10-2-2400-5211-00000 Health Insurance, School Administration | 27,741.80 | 27,741.58 | 28,928.04 | 29,013.56 | 85.52 |
| 10-2-2400-5212-00000 Dental Insurance, School Administration | 1,964.38 | 1,964.71 | 2,034.80 | 2,057.40 | 22.60 |
| 10-2-2400-5213-00000 Life/LTD, School Administration | 295.00 | 296.13 | 295.00 | 0.00 | (295.00) |
| 10-2-2400-5220-00000 Social Security, School Administration | 8,609.28 | 8,214.64 | 8,935.45 | 9,204.58 | 269.13 |
| 10-2-2400-5221-00000 Medicare, School Administration | 2,013.46 | 1,921.31 | 2,089.74 | 2,152.69 | 62.95 |
| 10-2-2400-5231-00000 Secretary's Retirement, School Administr | 4,427.35 | 3,190.53 | 3,734.10 | 4,775.53 | 1,041.43 |
| 10-2-2400-5232-00000 Principal's Retirement, School Administr | 10,358.92 | 11,799.54 | 11,490.70 | 14,743.30 | 3,252.60 |
| 10-2-2400-5320-00000 Staff Development, School Administration | 1,500.00 | 1,499.78 | 1,500.00 | 1,500.00 | 0.00 |
| 10-2-2400-5531-00000 Telephone, School Administration | 2,750.00 | 3,160.63 | 2,750.00 | 3,350.00 | 600.00 |
| 10-2-2400-5534-00000 Postage, School Administration | 1,300.00 | 1,289.83 | 1,300.00 | 1,400.00 | 100.00 |
| 10-2-2400-5539-00000 Substitute Serv - Salaries, School Admin | 1,400.00 | 1,326.00 | 1,400.00 | 1,400.00 | 0.00 |
| 10-2-2400-5550-00000 Printing and Binding, School Administrat | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10-2-2400-5580-00000 Principal's Travel, School Administratio | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10-2-2400-5610-00000 Supplies, School Administration | 750.00 | 208.25 | 750.00 | 750.00 | 0.00 |
| 10-2-2400-5810-00000 Dues and Fees, School Administration | 450.00 | 0.00 | 450.00 | 450.00 | 0.00 |

SAU #76 - Lyme School District

Working Budget 2014

Report # 7203

| | 2012 Budget | 2012 Actual | 2013 Budget | 2014 Proposed | Difference |
|---|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| Account Number / Description | 7/1/2011 - 6/30/2012 | 7/1/2011 - 6/30/2012 | 7/1/2012 - 6/30/2013 | 7/1/2013 - 6/30/2014 | |
| 2400 School Administration | \$203,919.59 | \$199,382.58 | \$209,877.83 | \$219,358.06 | \$9,480.23 |
| 2600 Building & Grounds | | | | | |
| 10-2-2600-5110-00000 Salaries, B & G | 67,184.00 | 69,609.79 | 68,972.80 | 70,491.20 | 1,518.40 |
| 10-2-2600-5112-00000 Summer Custodian Help, B & G | 800.00 | 966.25 | 1,500.00 | 2,690.74 | 1,190.74 |
| 10-2-2600-5120-00000 Custodial Substitutes, B & G | 1,500.00 | 1,734.82 | 1,500.00 | 2,000.00 | 500.00 |
| 10-2-2600-5211-00000 Health Insurance, B & G | 32,002.88 | 32,002.56 | 33,373.86 | 33,477.08 | 103.22 |
| 10-2-2600-5212-00000 Dental Insurance, B&G | 473.98 | 474.10 | 894.92 | 0.00 | (894.92) |
| 10-2-2600-5213-00000 Life/LTD, B & G | 0.00 | 241.51 | 250.00 | 0.00 | (250.00) |
| 10-2-2600-5220-00000 Social Security, B & G | 4,165.41 | 4,263.53 | 4,276.31 | 4,370.46 | 94.15 |
| 10-2-2600-5221-00000 Medicare, B & G | 974.17 | 997.18 | 1,000.10 | 1,022.13 | 22.03 |
| 10-2-2600-5231-00000 Retirement, B & G | 4,145.18 | 3,501.11 | 3,377.14 | 4,225.00 | 847.86 |
| 10-2-2600-5421-00000 Trash Removal, B & G | 4,500.00 | 4,689.90 | 5,000.00 | 5,500.00 | 500.00 |
| 10-2-2600-5424-00000 Snow Removal, B & G | 1,600.00 | 2,385.00 | 2,100.00 | 4,000.00 | 1,900.00 |
| 10-2-2600-5430-00000 Repairs to Building, B & G | 25,000.00 | 32,146.36 | 21,400.00 | 23,000.00 | 1,600.00 |
| 10-2-2600-5431-00000 Grounds Upkeep, B & G | 1,500.00 | 12,324.22 | 1,500.00 | 1,500.00 | 0.00 |
| 10-2-2600-5432-00000 Building Renovations, B & G | 0.00 | 792.38 | 0.00 | 0.00 | 0.00 |
| 10-2-2600-5433-00000 LWA Water Fee | 0.00 | 2,013.31 | 3,600.00 | 3,600.00 | 0.00 |
| 10-2-2600-5520-00000 Building Insurance, B & G | 7,700.00 | 8,365.00 | 9,256.00 | 10,071.00 | 815.00 |
| 10-2-2600-5580-00000 Travel, B & G | 400.00 | 204.52 | 400.00 | 400.00 | 0.00 |
| 10-2-2600-5610-00000 Custodial Supplies, B & G | 10,500.00 | 8,021.35 | 10,500.00 | 10,500.00 | 0.00 |
| 10-2-2600-5621-00000 LP Gas, B & G | 1,000.00 | 1,444.57 | 1,000.00 | 3,000.00 | 2,000.00 |
| 10-2-2600-5622-00000 Electricity, B & G | 27,810.00 | 26,107.17 | 27,810.00 | 28,830.00 | 1,020.00 |
| 10-2-2600-5624-00000 Fuel Oil, B & G | 26,000.00 | 26,296.45 | 31,000.00 | 37,000.00 | 6,000.00 |
| 10-2-2600-5626-00000 Diesel Fuel, B & G | 250.00 | 11.99 | 800.00 | 800.00 | 0.00 |
| 10-2-2600-5733-00000 Furniture/Furniture Repairs, B & G | 1,500.00 | 752.02 | 1,500.00 | 1,500.00 | 0.00 |
| 10-2-2600-5739-00000 Equipment, B & G | 1,500.00 | 2,181.24 | 1,500.00 | 1,500.00 | 0.00 |
| 2600 Building & Grounds | \$220,505.62 | \$241,526.33 | \$232,511.13 | \$249,477.61 | \$16,966.48 |
| 2700 Transportation | | | | | |
| 10-2-2700-5440-00000 Field Trips, Transportation | 3,500.00 | 3,686.75 | 3,500.00 | 3,500.00 | 0.00 |
| 10-2-2700-5443-00000 Bus Lease, Transportation | 73,946.00 | 73,946.00 | 76,000.00 | 87,305.00 | 11,305.00 |
| 10-2-2700-5626-00000 Bus Fuel, Transportation | 800.00 | 5,824.04 | 5,500.00 | 5,500.00 | 0.00 |
| 2700 Transportation | \$78,246.00 | \$83,456.79 | \$85,000.00 | \$96,305.00 | \$11,305.00 |
| FARM TO SCHOOL | | | | | |
| 10-2-3100-5610-52345 Farm to School, Supplies | 0.00 | 4,311.37 | 0.00 | 0.00 | 0.00 |
| FARM TO SCHOOL | \$0.00 | \$4,311.37 | \$0.00 | \$0.00 | \$0.00 |
| 4900 Facilities Acquisitions | | | | | |
| 10-2-4900-5720-00000 Facilities Acquisitions & Construction | 0.00 | 0.00 | 55,000.00 | 0.00 | (55,000.00) |
| 4900 Facilities Acquisitions | \$0.00 | \$0.00 | \$55,000.00 | \$0.00 | \$(55,000.00) |
| 5100 Debt Service | | | | | |
| 10-2-5100-5830-00000 Bond Interest | 15,672.00 | 15,673.13 | 11,200.00 | 6,722.00 | (4,478.00) |

SAU #76 - Lyme School District

Working Budget 2014

Report # 7203

| Account Number / Description | 2012 Budget 7/1/2011 - 6/30/2012 | 2012 Actual 7/1/2011 - 6/30/2012 | 2013 Budget 7/1/2012 - 6/30/2013 | 2014 Proposed 7/1/2013 - 6/30/2014 | Difference |
|--|--|--|--|--|----------------------|
| 10-2-5100-5910-00000 Bond Principal | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 5100 Debt Service | \$90,672.00 | \$90,673.13 | \$86,200.00 | \$81,722.00 | \$(4,478.00) |
| 5221 Transfer to Food Service | | | | | |
| 10-2-5221-5930-00000 Transfer to Food Service | 8,500.00 | 12,636.29 | 8,500.00 | 0.00 | (8,500.00) |
| 5221 Transfer to Food Service | \$8,500.00 | \$12,636.29 | \$8,500.00 | \$0.00 | \$(8,500.00) |
| 3100 Food Service | | | | | |
| 21-2-3100-5110-00000 Salaries, Food Service | 26,444.61 | 24,889.52 | 27,114.30 | 0.00 | (27,114.30) |
| 21-2-3100-5210-00000 Health Buybacks, Food Service | 152.25 | 107.70 | 152.25 | 0.00 | (152.25) |
| 21-2-3100-5211-00000 Health Insurance, Food Service | 6,904.92 | 6,905.36 | 7,202.36 | 0.00 | (7,202.36) |
| 21-2-3100-5212-00000 Dental Insurance, Food Service | 474.10 | 474.10 | 465.96 | 0.00 | (465.96) |
| 21-2-3100-5213-00000 Life/LTD, Food Service | 115.00 | 117.06 | 115.00 | 0.00 | (115.00) |
| 21-2-3100-5220-00000 Social Security, Food Service | 1,649.01 | 1,473.11 | 1,690.53 | 0.00 | (1,690.53) |
| 21-2-3100-5221-00000 Medicare, Food Service | 385.66 | 344.58 | 395.36 | 0.00 | (395.36) |
| 21-2-3100-5430-00000 Kitchen Repairs, Food Service | 250.00 | 0.00 | 250.00 | 0.00 | (250.00) |
| 21-2-3100-5610-00000 Supplies, Food Service | 3,600.00 | 3,708.22 | 3,600.00 | 0.00 | (3,600.00) |
| 21-2-3100-5630-00000 Food Purchases, Food Service | 36,000.00 | 30,247.51 | 36,000.00 | 0.00 | (36,000.00) |
| 21-2-3100-5739-00000 Equipment, Food Service | 200.00 | 543.25 | 200.00 | 0.00 | (200.00) |
| 3100 Food Service | \$76,175.55 | \$68,810.41 | \$77,185.76 | \$0.00 | \$(77,185.76) |
| 3120 Food Service Operations | | | | | |
| 21-2-3120-5320-00000 Cont. Services, Food Service Operations | 0.00 | 0.00 | 0.00 | 73,500.00 | 73,500.00 |
| 3120 Food Service Operations | \$0.00 | \$0.00 | \$0.00 | \$73,500.00 | \$73,500.00 |
| HOT LUNCH SCHOLARSHIP | | | | | |
| 10-2-2130-5321-12345 Lunch Payments | 0.00 | 1,195.10 | 0.00 | 0.00 | 0.00 |
| HOT LUNCH SCHOLARSHIP | \$0.00 | \$1,195.10 | \$0.00 | \$0.00 | \$0.00 |
| Idea B Grant | | | | | |
| 22-2-1200-5111-02549 Idea B - Para Salaries | 10,000.64 | 10,000.64 | 0.00 | 0.00 | 0.00 |
| 22-2-2150-5320-02549 Idea B - Speech Salaries | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 0.00 |
| 22-2-2160-5320-02549 Idea B - OT/PT | 13,417.00 | 13,810.25 | 0.00 | 0.00 | 0.00 |
| Idea B Grant | \$43,417.64 | \$43,810.89 | \$0.00 | \$0.00 | \$0.00 |
| Idea Preschool Grant | | | | | |
| 22-2-1200-5320-02742 Idea Preschool - Contracted Services | 0.00 | 800.00 | 0.00 | 0.00 | 0.00 |
| 22-2-1200-5610-02742 Idea Preschool - Sped Supplies | 993.38 | 656.56 | 0.00 | 0.00 | 0.00 |
| 22-2-2150-5320-02742 Idea Preschool - Speech Salaries | 0.00 | 80.00 | 0.00 | 0.00 | 0.00 |
| 22-2-2210-5322-02742 Idea Preschool - PD Activities | 0.00 | 150.00 | 0.00 | 0.00 | 0.00 |
| Idea Preschool Grant | \$993.38 | \$1,686.56 | \$0.00 | \$0.00 | \$0.00 |
| ARRA Grant | | | | | |
| 22-2-1200-5111-32345 ARRA - Special Ed. Salaries | 0.00 | 1,396.30 | 0.00 | 0.00 | 0.00 |
| 22-2-1200-5610-32345 ARRA - Sped Supplies | 0.00 | 4,908.42 | 0.00 | 0.00 | 0.00 |
| 22-2-2210-5320-32345 ARRA - School Improvement | 0.00 | 4,917.50 | 0.00 | 0.00 | 0.00 |

SAU #76 - Lyme School District

Working Budget 2014

Report # 7203

| | 2012 Budget | 2012 Actual | 2013 Budget | 2014 Proposed | Difference |
|---|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| Account Number / Description | 7/1/2011 - 6/30/2012 | 7/1/2011 - 6/30/2012 | 7/1/2012 - 6/30/2013 | 7/1/2013 - 6/30/2014 | |
| 22-2-2400-5320-32345 ARRA - Tech Services | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| ARRA Grant | \$0.00 | \$11,722.22 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL WITHOUT TRANSFER FUNDS | \$5,047,249.27 | \$5,149,904.11 | \$5,484,041.38 | \$5,478,903.00 | \$(5,138.38) |
| 5251 TR to Capital Reserves | | | | | |
| 10-2-5251-5930-00000 Transfer to Capital Reserves | 50,000.00 | 50,000.00 | 50,000.00 | 40,000.00 | (10,000.00) |
| 5251 TR to Capital Reserves | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$40,000.00 | \$(10,000.00) |
| 5252 TR to Expendable T Funds | | | | | |
| 10-2-5252-5930-00000 Transfer to Expendable Trust Funds | 50,000.00 | 50,000.00 | 26,505.97 | 40,000.00 | 13,494.03 |
| 5252 TR to Expendable T Funds | \$50,000.00 | \$50,000.00 | \$26,505.97 | \$40,000.00 | \$13,494.03 |
| TOTAL TRANSFER FUNDS | \$100,000.00 | \$100,000.00 | \$76,505.97 | \$80,000.00 | \$3,494.03 |
| TOTAL BUDGET | \$5,147,249.27 | \$5,249,904.11 | \$5,560,547.35 | \$5,558,903.00 | \$(1,644.35) |

The Lyme School Board believes that in order to sufficiently serve the current school population as well as the population that we anticipate over the next decade, the Lyme School needs to augment the current educational space, while at the same time re-organizing existing space to better fit both educational needs and the needs of the community on the whole. Our goal is to create spaces and configurations that will effectively and efficiently support the Lyme School educational program for the next two decades, and continue to serve the Lyme community as the town's largest and most highly-utilized public space.

While it is not possible to accurately project the Lyme School population 20 years into the future, current trends have very clearly pushed the Lyme School beyond its physical capacity. Barring a significant reversal of trends, leading to an exodus of school aged children from Lyme, the large numbers of students already enrolled in the lower school will further tax the school's physical capacity over the next 7 years or more. The average number of total students in each grade has increased over the past decade from an average of 18 per grade in 2012 to just under 23.7 per grade today, with higher averages in the elementary grades. While there will always be grades that are anomalously large or small, the school-wide average is very unlikely to return to levels seen a decade ago any time soon. Regardless of total school aged population, contemporary educational demands, as well as unequal grade to grade distribution of students dictate the need for a greater number of spaces that can be used for increasing variety of purposes. In some cases this means space for a partial day (soft) or full day (hard) class split, while in some case it means having space for differentiated instruction. The Lyme School Board proposes to address these needs through intelligent investment in our school building that makes sense economically both in the short and the long term.

In the process of this renovation the School Board proposes to improve the energy efficiency and comfort of the Lyme School building through strategic investments that will pay for themselves in cost savings over a 10 year cycle. In the future these updates will provide both a better atmosphere for learning and savings in the face of rising energy costs.

- 2002-2012: Lyme School student population grows steadily from 162 to 213
- 2010-2011: School board reviewed space options including:
 - Small addition (modular construction)
 - Off-site placement (temporary or permanent)
 - Portable classrooms
- 2012: School Board formed Building Renovation Committee
 - Scott May – School Board
 - Simon Carr – Lyme Community
 - Carolea Lea– Lyme Community
 - Rob Meyer– Lyme Community
 - Erik Colberg– Lyme Community
 - Mike Harris– Lyme School
 - Jeff Valence– Lyme School
 - Helen Skelly– Lyme School
 - Ingrid Nichols – Banwell Architects (consultant)
 - Tim Estes – Construction Manager (consultant)

The Lyme School Board proposes to request funds at the 2013 School District meeting to:

Rebuild the section of the school currently referred to as the “Laura Barnes School” that falls between the lobby and the current cafeteria (former gymnasium). This wing was first built in the 1950s and then expanded multiple times, most recently in 1994 when the Special Education space was cobbled on. The resulting single story building has served us sufficiently as the primary lower school classroom space, but has both a variety of shortcomings and will require an estimated \$500,000 of maintenance and upgrades over the next 5-10 years. These include a new roof, a new boiler/heating plant, a new fire alarm system and new windows.

This “infill” construction would keep the school primarily within its current building footprint, which is crucial as the school has very little space to expand given the geography of the lot on which it is sited. The renovation would:

- Create 4 new classroom spaces, to support soft or hard class splits, and allow the removal of the trailer and restoration of the Kindergarten space
- Rebuild the first floor elementary school area to fit contemporary needs
- Create new small group and individual instructional spaces
- Allow for a multi-purpose room to serve as space for band, chorus, and double activity sessions.
- Increase energy efficiency and improve traffic flow

As part of this project we also propose to address two additional areas that are not currently in code compliance. The nurse’s office bathroom and the kitchen would be brought up to code, while offices and storage displaced by the construction and/or recent ad hoc renovations would be re-sited.

Additionally there are opportunities to further increase energy efficiency and decrease the school’s reliance on fossil fuels. This option is still being evaluated based on expected return on investment, but we currently believe there is an opportunity to make progress in this area with an upgrade that would pay for itself in annual savings within 10 years.

Total cost: The total cost of the project is expected to be between 3.3 and 3.5 million dollars. This grand total “captures” all of the cost outlined above that would have been incurred to keep the Laura Barnes School in operation, as well as to replace the furnace/boiler that serves the whole school, while avoiding the annual lease costs for temporary classrooms.

Annual Cost: One of the great motivators in acting soon on this project is that financing rates are at historic lows. When the board started looking at annual interest rate estimates for bond financing we used 4.25% as a “safe” benchmark. As of December 13, 2012 the New Hampshire Bond Bank views 3.25% as a conservative benchmark for a bond sold in July of 2013, and indicates that the current market rate for a bond would actually be 2.38%.

At the current market interest rate, a 3.3 million dollar bond would equate to an annual cost of \$208,000 per year if the payments are kept level on a 20 year bond, (after the first year in which only \$45,000 would be due). The school board looks at this figure a few different ways. In the

currently proposed budget debt service would represent just under 4% of our total annual budget. Based on the current grand list, if financed at market rates, the proposed building renovation would cost 64 cents per \$1000 of assessed value. According to City-Data.com the average home value in Lyme in 2010 was 307,907. The annual load on a 300K house would be \$192.

By comparison, the previous school bond that will retire in FY2015 was based on a 20 year level-principal payment program so that it started with annual payments as high as \$164,944 that will end with \$77,241 next year. If we were to use a similar plan of starting with larger payments in the first years of the loan the second year payment would be 241,576.50 at the current borrowing rate, equating to tax rate of 75 cents per \$1000.

However the school board believes that we can further reduce the total and/or annual cost of the renovation through a combination of private fundraising and using local financing. The board has already secured pledges of support, and between now and the bond vote in March the board will ask members of the community to participate in order to reduce the total amount to be borrowed.

At the same time the board is investigating an opportunity to finance the project locally that would further save on borrowing costs.

Key reasons for building NOW

There simply is not enough space now to house the current Lyme educational program. This incompatibility is due both to the need to split classes that are over town and state recommended thresholds and the need to provide small group and/or individual instructional spaces to support both differentiated instruction and mandated Individual Instructional Programs (I.E.P.s).

17 temporary walls have been created in the past three years to convert spaces, where larger classrooms have been carved in half, small group instructional spaces have been created from offices, offices have been created from storage, and storage has either disappeared or been created from thin air.

Even with two temporary (trailer) classrooms space is insufficient to deliver the expected educational program.

Without any additional growth the current population will require more space than the school currently has for next 5-7 years.

Keeping the existing trailers as temporary classrooms for that time would cost between \$125,000 and \$250,000 depending on wear and tear. Money put into them neither builds equity nor contributes to a long-term solution. These two temporary classrooms have already taken over $\frac{1}{4}$ of the recess space in the back of the school. Additional temporaries, if needed would need to be sited elsewhere – likely either in front of the school or in another nearby location. These costs would be avoided if we renovate.

To conduct necessary maintenance on the building and replace the furnace/boiler would cost \$500,000. This would be absorbed into the renovation cost.

Lyme is coming out of a period of stagnant home starts and is beginning to see an increased volume of house turnover as well as construction of new housing and rental units. The recent social dynamic of retirees selling to young families has led to a steady trend in which turnover of houses equals an increase in the school age population. Realtors indicate that this trend is holding, and when Resource Systems Group (RSG) analyzed data from the home sales during the period of time where the Lyme School population increased they showed that for each additional house that changed hands (above the average transaction rate), Lyme gained .87 students. So if more houses are built, or even just change hands, the Lyme School sees an increase in student population. Rentals create an even greater impact per home on the school, as these are more attractive to people with children who may not be able to afford to buy yet in Lyme. These indicators point to the need to prepare for continued growth.

Tuitioning out more grades does not create a desirable outcome from an educational perspective and is not a viable option from a financial perspective, as it would both cost more than twice as much as construction (on an annual cost basis), and will surrender more fiscal control to other communities. For 2013-14 it would cost \$980,000 to tuition out 53 7th and 8th graders. While it would be possible, but not desirable to completely revamp the school curriculum to become a K-

6 school, Lyme could not realize close a million dollars a year of savings through staff layoffs. Therefore to tuition more students out of Lyme only increases costs.

Lyme's final payment on our last (1994) school addition will be in the FY2015. This final payment is \$77,241. We anticipate either wrapping this cost into the new bond or investigating ways to set money aside to pay it down. Once it is retired it will create more space in the school budget.

While there is currently no funding available from the State of NH to support construction, given the current state of the economy and the information we have seen from Concord we do not anticipate funding being available any time in the foreseeable future.

Conversely, interest rates for borrowing are extremely favorable – current market rate for a bond from the New Hampshire Bond Bank would be 2.38%, Lyme could see significant savings over the life of bond by acting now.

Building costs are anticipated to rise at a rate of approximately 8% per year. If we do not do this now it would cost us at least 8% more to do the same thing the following year. (Plus rental of trailers), and we risk needing to borrow at higher rates.