



New Hampshire
Department of
Revenue Administration

2023
MS-27

DRAFT

PROPOSED BUDGET NOT FINALIZED
THIS COPY FOR REVIEW PURPOSES ONLY

Proposed Budget
Lyme School District

If you have recently made changes to your proposed warrant articles, you must click the "View/Calculate" button at the bottom of the budget tab in the portal to ensure that the values in this report have been updated.

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THIS IS A DRAFT REPORT FOR
REVIEW PURPOSES ONLY
THE PROPOSED BUDGET
PROCESS MUST BE
COMPLETED IN THE TAX RATE
SETTING PORTAL BEFORE A
FINAL REPORT CAN BE
GENERATED FOR THE
PURPOSES OF CERTIFICATION
AND PUBLIC POSTING

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



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Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$4,497,079	\$4,494,061	\$5,165,422	\$0	\$5,165,422	\$0
1200-1299	Special Programs	02	\$1,093,358	\$1,273,531	\$782,701	\$0	\$782,701	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$5,590,437	\$5,767,592	\$5,948,123	\$0	\$5,948,123	\$0
Support Services								
2000-2199	Student Support Services	02	\$384,849	\$392,029	\$402,191	\$0	\$402,191	\$0
2200-2299	Instructional Staff Services	02	\$101,096	\$107,548	\$97,515	\$0	\$97,515	\$0
Support Services Subtotal			\$485,945	\$499,577	\$499,706	\$0	\$499,706	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$41,140	\$20,853	\$30,034	\$0	\$30,034	\$0
General Administration Subtotal			\$41,140	\$20,853	\$30,034	\$0	\$30,034	\$0
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$195,571	\$333,187	\$524,878	\$0	\$524,878	\$0
2400-2499	School Administration Service	02	\$469,035	\$417,319	\$355,412	\$0	\$355,412	\$0



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2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$403,585	\$402,259	\$547,769	\$0	\$547,769	\$0
2700-2799	Student Transportation	02	\$106,300	\$127,315	\$139,315	\$0	\$139,315	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$1,174,491	\$1,280,080	\$1,567,374	\$0	\$1,567,374	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$145,381	\$135,000	\$115,550	\$0	\$115,550	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$145,381	\$135,000	\$115,550	\$0	\$115,550	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$127,947	\$133,483	\$143,972	\$0	\$143,972	\$0
5120	Debt Service - Interest	02	\$87,398	\$81,124	\$74,515	\$0	\$74,515	\$0
Other Outlays Subtotal			\$215,345	\$214,607	\$218,487	\$0	\$218,487	\$0
Fund Transfers								
5220-5221	To Food Service	02	\$41,495	\$26,435	\$25,000	\$0	\$25,000	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0



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5230-5239	To Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$41,495	\$26,435	\$25,000	\$0	\$25,000	\$0
Total Operating Budget Appropriations				\$8,404,274	\$0	\$8,404,274	\$0



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Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	04	\$100,000	\$0	\$100,000	\$0
<i>Purpose: Transfer from Surplus to Maintenance Capital Reser</i>						
Total Proposed Special Articles			\$100,000	\$0	\$100,000	\$0



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Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
2600-2699	Plant Operations and Maintenance	03	\$50,000	\$0	\$50,000	\$0
<i>Purpose: Building Maintenance Projects</i>						
Total Proposed Individual Articles			\$50,000	\$0	\$50,000	\$0



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Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$300	\$300	\$300
1600-1699	Food Service Sales	02	\$94,365	\$90,000	\$90,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$900	\$900	\$900
Local Sources Subtotal			\$95,565	\$91,200	\$91,200
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid	02	\$23,624	\$19,685	\$19,685
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$30,753	\$0	\$0
State Sources Subtotal			\$54,377	\$19,685	\$19,685
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0



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4570	Disabilities Programs	02	\$55,761	\$55,770	\$55,770
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	02	\$436	\$370	\$370
Federal Sources Subtotal			\$56,197	\$56,140	\$56,140

Other Financing Sources

5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	02	\$40,635	\$25,000	\$25,000
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04	\$100,000	\$100,000	\$100,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$140,635	\$125,000	\$125,000

Total Estimated Revenues and Credits			\$346,774	\$292,025	\$292,025
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Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$8,404,274	\$8,404,274
Special Warrant Articles	\$100,000	\$100,000
Individual Warrant Articles	\$50,000	\$50,000
Total Appropriations	\$8,554,274	\$8,554,274
Less Amount of Estimated Revenues & Credits	\$292,025	\$292,025
Less Amount of State Education Tax/Grant	\$1,270,175	\$1,270,175
Estimated Amount of Taxes to be Raised	\$6,992,074	\$6,992,074



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1. Total Recommended by Budget Committee	\$8,554,274
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$143,972
3. Interest: Long-Term Bonds & Notes	\$74,515
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$218,487
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$8,335,787
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$833,578
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$9,387,852