LYME SCHOOL DISTRICT

BUDGET FOR MARCH 4, 2010
SCHOOL DISTRICT MEETING

MS-27

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Lyme NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2010 to June 30, 2011

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1.Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date):_____

BUDGET COMMITTEE

Please sign in ink.

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-27 Budget - School District of LYME FY 11

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/__ to 6/30/__	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	INSTRUCTION (1000-1999)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
1100-1199	Regular Programs		2,563,663	2,931,552	3,176,833		3,165,083	11,750
1200-1299	Special Programs		380,935	478,351	461,426		441,622	19,804
1300-1399	Vocational Programs		36,101	26,420	13,473		13,473	0
1400-1499	Other Programs							
1500-1599	Non-Public Programs							
1600-1899	Adult & Community Programs							
	SUPPORT SERVICES (2000-2999)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2000-2199	Student Support Services		190,847	174,864	210,756		209,707	1,049
2200-2299	Instructional Staff Services		48,902	59,884	52,303		47,163	5,140
	General Administration		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2310 840	School Board Contingency							
2310-2319	Other School Board		18,033	21,884	23,449		23,449	
	Executive Administration		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2320-310	SAU Management Services							
2320-2399	All Other Administration		190,896	181,323	172,145		170,863	1,282
2400-2499	School Administration Service		173,549	188,884	193,142		191,699	1,443
2500-2599	Business							
2600-2699	Operation & Maintenance of Plant		267,565	229,937	224,380		223,644	736
2700-2799	Student Transportation		83,465	89,371	78,446		78,446	
2800-2999	Support Service Central & Other							
3000-3999	NON-INSTRUCTIONAL SERVICES		72,094	69,360	76,442		76,225	217
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION							

MS-27 Budget - School District of LYME FY 11

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/__ to 6/30/__	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	OTHER OUTLAYS (5000-5999)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5110	Debt Service - Principal		75,000	75,000	75,000		75,000	0
5120	Debt Service - Interest		28,988	24,576	20,132		20,132	0
	FUND TRANSFERS		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5220-5221	To Food Service		5,517	7,500	7,000		7,000	0
5222-5229	To Other Special Revenue							
5230-5239	To Capital Projects							
5251	To Capital Reserves (page 4)							
5252	To Expendable Trust (page 4)							
5253	To Non-Expendable Trusts							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
	SUPPLEMENTAL							
	DEFICIT							
	Operating Budget Total		4,135,555	4,558,906	4,784,927		4,743,506	41,421

MS-27 Budget - School District of LYME FY 11

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/09 to 6/30/__	Appropriations Current Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
5,200	Surplus to HS Trust	200,000			50,000		50,000	0
5200	Surplus to Special Education Reserve	0			50,000		50,000	0
SPECIAL ARTICLES RECOMMENDED		XXXXXXXXX	XXXXXXXXX	XXXX	100,000	XXXXXXXXX	100,000	XXXXXXXXX

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/__ to 6/30/__	Appropriations Prior Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
INDIVIDUAL ARTICLES RECOMMENDED		XXXXXXXXX	XXXXXXXXX	XXXX		XXXXXXXXX		XXXXXXXXX

MS-27 Budget - School District of LYME FY 11

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
	REVENUE FROM LOCAL SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		4,000	4,000	4,000
1600-1699	Food Service Sales		60,520	59,885	59,885
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		70,000	84,600	84,600
	REVENUE FROM STATE SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3210	School Building Aid		22,922	22,922	22,922
3220	Kindergarten Aid				
3230	Catastrophic Aid				
3240-3249	Vocational Aid		27,075	27,075	27,075
3250	Adult Education				
3260	Child Nutrition		740	740	740
3270	Driver Education				
3290-3299	Other State Sources				
	REVENUE FROM FEDERAL SOURCES		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
4100-4539	Federal Program Grants				
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		8,100	8,100	8,100
4570	Disabilities Programs		45,312	45,312	45,312
4580	Medicaid Distribution				
4590-4999	Other Federal Sources (except 4810)			7,500	7,500
4810	Federal Forest Reserve				
	OTHER FINANCING SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
	OTHER FINANCING SOURCES CONT.		**XXXXXXXXX**	**XXXXXXXXX**	**XXXXXXXXX**
5252	Transfer from Expendable Trust Funds		0	150,000	140,000
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY_____less RAN, Revenue Last FY_____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance			100,000	100,000
	Fund Balance to Reduce Taxes		298,323		
	Total Estimated Revenue & Credits		536,992	510,134	500,134

BUDGET SUMMARY

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	4,558,906	4,784,927	4,743,506
Special Warrant Articles Recommended (from page 4)	0	100,000	100,000
Individual Warrant Articles Recommended (from page 4)	0	0	0
TOTAL Appropriations Recommended	4,558,906	4,884,927	4,843,506
Less: Amount of Estimated Revenues & Credits (from above)	536,992	510,134	500,134
Less: Amount of State Education Tax/Grant	942,582	974,249	974,249
Estimated Amount of Local Taxes to be Raised For Education	3,079,332	3,400,544	3,369,123

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 474,351
(See Supplemental Schedule With 10% Calculation)

The Lyme School District
Revenue Budget 2011

	A	B	C	D	E	F	G	H
1	**Account**	**Description**	**Actual FY '09**	**Budget FY 10**	**Projected Fy '10**	**Budget 11**	**+ (-)**	
2								
3				**FUND 10 -- Regular Program**				
4								
5		Fund Balance From Prior Year	194,385	298,323	298,323	100,000	(198,323)	
6								
7		**1100 Revenue From Local Sources**						
8	1111	Revenue from Property Taxes	3,363,948	3,149,262	3,149,262	3,369,123	219,861	
9	1510	Interest on Investments	4,104	4,000	4,000	4,000	0	
10	1990	Other Local Revenue	671	0	0	0	0	
11		Subtotal	3,368,723	3,153,262	3,152,262	3,373,123	219,861	
12								
13		**3000 Revenue from State Sources**						
14	3100	State Adequacy Grant (Estimated)	663,438	708,288	708,288	746,333	38,045	
15	3105	State Taxes (Estimated)	203,734	234,294	234,294	227,916	(6,378)	
16	3210	Building Aid	21,967	22,992	22,992	22,922	(70)	
17	3240	Voc-Tech Tuition	11,845	27,075	27,075	27,075	0	
18		Catastrophic Aid	31,379	0	0	0	0	
19	3290	Other State Income	0	0	0	0	0	
20		Subtotal	932,363	992,649	992,649	1,024,246	31,597	
21								
22		**4000 Revenue From Federal Sources**						
23	4550	Dept of Agriculture Grant	460	0	0	0	0	
24	4580	Medicaid Distribution	0	0	0	0	0	
25	4590	Other Federal Revenue	0	0	0	0	0	
26		Subtotal	460	0	0	0	0	
27								
28		**5000 Other Revenue**						
29	5251	Revenue from Capital Reserves	0	0	0	0	0	
30	5252	Transfers from Exp. Trust Funds	0	0	0	140,000	140,000	
31		Subtotal	0	0	0	140,000	140,000	
32								
33		Subtotal, Fund 10	4,301,456	4,145,911	4,145,911	4,537,369	391,458	
34								
35				**FUND 21 -- Food Service**				
36								

*Note: Projected column date: 12/1/09

	A	B	C	D	E	F	G	H
37		**1100 Revenue From Local Sources**						
38	1600	Food Service Income	57,757	60,520	60,520	59,885	(636)	
39								
40		**3000 Revenue from State Sources**						
41	3260	State Food Reimbursement	746	740	740	740	0	
42								
43		**4000 Revenue From Federal Sources**						
44	4260	Child Nutrition	8,143	8,100	8,100	8,100	0	
45								
46								
47		Subtotal, Fund 2, Food Service	66,646	69,360	69,360	68,725	(635)	
48								
49				**FUND 22 -- Special Programs**				
50		**4000 Revenue From Federal Sources**						
51	4500	Special Education Grant (IDEA B)	39,399	44,312	44,312	44,312	0	
52	4501	Sp. Education Grant (IDEA Preschool)	1,048	1,000	1,000	1,000	0	
53	4502	ARRA	0	0	14,826	7,500	7,500	
54			40,447	45,312	60,138	52,812	7,500	
55								
56				**FUND 23 – Gifts and Contributions**				
57		**1100 Revenue From Local Sources**						
58		LIFE Fund-- Spanish Program	0	0	70,000	84,600	84,600	
59								
60		**Consolidated Total**	**4,603,024**	**4,558,906**	**4,643,762**	**4,843,506**	**284,600**	
61								
62								
63								
64		*By RSA 198:20-b hearing, 7/30/09.						
65								
66								
67								
68								
69								
70								
71								
72								

*Note: Projected column date: 12/1/09

The Lyme School District
Expenditure Budget 2011

	A	B	C	D	E	F	G	H
1	Budget for Article 2							
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
4								
5		High School						
6		1130 Regular High School Tuition						
7	561	In State HS Tuition	821,618	1,128,253	1,143,951	1,168,159	1168159	0
8	562	Out of State HS Tuition	388,572	396,880	420,417	420,381	420381	0
9	563	Voc Ed--Out of State Regular	36,101	26,420	26,421	13,473	13473	0
10		Subtotal, High School Tuition	1,246,291	1,551,553	1,590,789	1,602,013	1,602,013	0
11		1230 High School Special Education						
12	110	Secondary Sped Salaries	30,529	39,940	39,941	40,739	40,339.40	399
13	130	Extended Year Tutoring	1,350	2,000	175	2,000	2,000.00	0
14	211	Secondary Sped Health Ins.	6,657	17,188	17,188	17,634	17,633.86	0
15	212	Secondary Sped Dental Ins.	1,304	1,353	1,354	1,427	1,427.42	0
16	213	Secondary Sped LDD	89	180	180	180	180.00	0
17	220	Secondary Sped Social Security	1,932	2,476	2,477	2,526	2,501.04	25
18	221	Secondary Sp. Ed. Medicare	452	579	580	591	584.92	6
19	232	Secondary Sped Teacher Ret	1,771	2,780	2,780	3,202	3,234.00	(32)
20	320	Contracted Services	8,479	9,200	9,200	9,000	9,000.00	0
21	360	Legal Expenses	2,261	2,500	2,500	2,500	2,500.00	0
22	561	Non residential Tuition 9-12	22,937	60,000	60,000	36,000	36,000.00	0
23	562	Residential Tuition, 9-12	13,084	23,709	22,400	25,000	25,000.00	0
24	580	Travel	2,406	6,000	6,000	5,000	5,000.00	0
25	610	Supplies	0	0	0	0	0.00	0
26		Subtotal, HS Sp. Ed.	93,251	167,905	164,775	145,799	145,400.64	398
27								
28		Total High School Budget	1,339,542	1,719,458	1,755,564	1,747,811	1,747,413	398

*Note: Projected column date: 12/1/09

The Lyme School District
Expenditure Budget 2011

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
29								
30		Lyme School						
31		1100 Regular Education						
32	110	Teacher Salaries	897,759	921,661	947,597	1,000,162	990443	9,719
33	110	Aides Salaries	48,856	51,935	51,935	59,982	59394	588
34	120	Substitute Teachers	10,271	11,000	11,000	11,000	11000	0
35	130	Extra Curricula Stipend	800	3,100	3,100	3,100	3100	0
36	210	Health Insurance Buybacks	4,470	2,310	8,023	4,290	4290	0
37	211	Health Insurance	155,437	164,668	166,356	165,757	165757	0
38	212	Dental Insurance	10,790	11,203	11,540	11,986	11986	0
39	213	Life/Disability Insurance	3,057	2,984	3,008	3,008	3008	0
40	215	Health Care Reimbursement Acct	300	300	300	300	300	0
41	220	Social Security	58,446	61,045	63,017	65,729	65085	644
42	221	Medicare	13,669	14,277	14,738	15,372	15221	151
43	232	Teacher Retirement	44,440	55,764	56,461	67,499	66850	649
44	250	Unemployment Compensation	1,660	1,660	994	1,800	1800	0
45	260	Workers Comp.	8,213	8,213	6,884	8,500	8500	0
46	310	504 Services	0	2,500	2,500	1,000	1000	0
47	320	Fine Arts/Enrichment	2,887	6,500	6,500	5,000	5000	0
48	321	Assessment/Achievement Testing	4,207	3,000	4,000	4,200	4200	0
49	330	ESL Services	0	0	3,500	5,500	5500	0
50	430	Repairs to Equipment	631	500	546	500	500	0
51	431	Repairs to Computer Equipment	1,551	1,500	1,500	1,500	1500	0
52	442	Copier and laminator lease	8,018	7,200	8,000	8,000	8000	0
53	532	On Line Services	3,810	3,000	3,000	3,810	3810	0
54	610	General Supplies	31,387	27,000	27,000	23,000	23000	0
55	640	Text Books	13,808	10,000	10,000	8,600	8600	0
56	650	Software	2,665	3,000	3,000	3,000	3000	0
57	733	Furniture	1,131	2,500	2,500	2,500	2500	0

*Note: Projected column date: 12/1/09

The Lyme School District
Expenditure Budget 2011

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
58	739	Equipment	713	600	600	600	600	0
59	740	Computer Equipment	24,497	29,000	2,500	18,000	18000	0
60		Subtotal, 1100 Regular Education	1,353,473	1,406,420	1,420,099	1,503,695	1,491,944	11,751
61								
62		1110 Externally Funded Enrichment Program						
63	110	Teacher Salaries	0	0	42,397	56,532	55982	550
64	211	Health Insurance	0	0	11,458	17,634	17634	0
65	212	Dental Insurance	0	0	643	1,427	1427	0
66	213	Life/Disability Insurance	0	0	148	148	148	0
67	220	Social Security	0	0	2,629	3,505	3471	34
68	221	Medicare	0	0	615	820	812	8
69	232	Teacher Retirement	0	0	2,951	4,534	4490	44
70	610	Supplies	0	0	6,867	0	636	(636)
71	640	Books	0	0	2,292	0	0	0
72		Subtotal, 1110 Spanish Program	0	0	70,000	84,600	84,600	(0)
73								
74		1200 Special Education						
75	110	Sp. Ed. Teacher Salaries	135,015	141,090	141,090	145,323	143912	1,411
76	110	Sp. Ed. Aides Salaries	73,782	77,352	77,353	74,291	64714	9,577
77	130	Ext. Year Program, Tutors	1,523	3,500	5,982	5,500	5500	0
78	210	Sp. Ed. Health Insurance Buyback	285	875	875	600	600	0
79	211	Sp. Ed. Health Insurance	32,415	35,653	35,654	42,117	35116	7,001
80	212	Sp. Ed. Dental Insurance	1,950	2,095	2,095	2,663	2209	454
81	213	Sp. Ed. Life/Disability Insurance	564	751	751	778	768	10
82	220	Sp. Ed. Social Security	12,821	13,543	13,544	13,616	12935	681
83	221	Special Ed. Medicare	2,998	3,167	3,168	3,184	3025	159
84	232	Sp. Ed. Teacher Retirement	7,866	9,820	9,820	11,655	11542	113
85	320	Assessment/Case Management	4,200	3,000	3,000	3,000	3000	0

*Note: Projected column date: 12/1/09

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
86	321	Pre-school consultants	3,930	5,000	5,000	4,000	4000	0
87	360	Legal Expenses	0	1,000	1,000	1,000	1000	0
88	561	Pre School Tuition	5,007	5,200	5,200	4,000	4000	0
89	580	Travel	0	1,200	1,200	1,200	1200	0
90	610	Supplies	3,594	2,200	2,200	2,200	2200	0
91	640	Books	0	1,100	1,100	500	500	0
92	650	Special Ed. Software	329	350	350	0	0	0
93	733	Special Ed. Furniture	0	1,150	1,150	0	0	0
94	739	Special Ed. Equipment	0	900	1,981	0	0	0
95	740	Computer Equipment	1,405	1,500	0	0	0	0
96		Subtotal, 1200 Special Education	287,684	310,446	312,513	315,627	296,221	19,406
97								
98		Subtotal, Lyme School Instruction	1,641,157	1,716,866	1,732,612	1,819,322	1,788,165	31,158
99								
100		2120 Guidance						
101	110	Salaries	31,921	33,905	33,906	34,922	34583	339
102	211	Guid Health Ins.	7,424	7,844	7,844	7,522	7522	0
103	212	Guid. Dental Ins.	428	442	443	467	467	(0)
104	213	Guid. LDD	106	0	128	0	0	0
105	220	Guidance Social Security	1,818	2,102	2,103	2,165	2144	21
106	221	Guidance Medicare	425	492	492	506	501	5
107	231	Guidance Retirement	1,871	2,360	2,360	2,801	2774	27

*Note: Projected column date: 12/1/09

The Lyme School District
Expenditure Budget 2011

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
108	610	Supplies	0	100	100	0	0	0
109		Subtotal, 2120 Guidance	43,993	47,245	47,376	48,383	47,991	392
110								
111		2130 Health Services						
112	110	Nurse's Salary	39,917	56,774	56,774	58,477	57909	568
113	210	H.S. Health Insurance Buyback	400	400	500	500	500	0
114	211	H.S. Health Insurance	3,170	0	0	0	0	0
115	211	H. S. Dental Insurance	229	0	0	0	0	0
116	213	H. S. LDD	135	147	147	147	147	0
117	220	H.S. Social Security	2,500	3,520	3,520	3,626	3590	36
118	221	H.S. Medicare	585	823	824	848	840	8
119	231	H.S. Retirement	0	0	3,951	4,690	4644	46
120	320	Consultants	4,538	300	0	0	0	0
121	321	Student Lunch Payments (grant)	336	0	0	0	0	0
122	430	Repairs to Equipment	0	200	0	200	200	0
123	610	Supplies	1,441	850	1,025	850	850	0
124	739	Emergency Equipment	3,567	800	700	800	800	0
125		Subtotal, 2130 Health Services	56,818	63,814	67,441	70,137	69,480	657
126								
127		2140 Psychological Services						
128	220	Psych Services Social Security	0	200	0	0	0	0
129	221	Psych Services Medicare	0	0	0	0	0	0
130	320	Psychological Services	22,555	18,000	23,000	23,000	23000	0
131		Total, Psychological Services	22,555	18,200	23,000	23,000	23,000	0
132								

*Note: Projected column date: 12/1/09

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
133		2150 Speech Services						
134	220	Speech Services Social Security	1,553	1,087	1,550	1,488	1488	0
135	221	Speech Services Social Security	363	200	363	348	348	0
136	320	Speech Therapy	48,159	28,000	48,000	48,000	48000	0
137	321	Extended Year Program, Speech	0	900	900	900	900	0
138		Subtotal, Speech Services	50,075	30,187	50,813	50,736	50,736	0
139								
140		2160 Physical/Occupational Therapy						
141	220	OT/PT Services Social Security	356	744	744	0	0	0
142	221	OT/PT Services Medicare	84	174	174	0	0	0
143	320	Occupational and Physical Therapy	15,986	12,000	16,000	16,000	16000	0
144	321	Extended Year Program, PT/OT	0	500	500	500	500	0
145		Subtotal, PT/OT Services	16,426	13,418	17,418	16,500	16,500	0
146								
147		2190 Other Student Services						
148	320	Neurological exams, visions exams, etc.	980	2,000	2,000	2,000	2,000	0
149								
150		Subtotal, Student Support Services	190,847	174,864	208,048	210,756	209,707	1,049
151								
152		2210 Improvement of Instruction						
153	110	Teacher Stipends	3,227	4,800	4,800	4,800	4800	0
154	120	Substitutes for Professional Dev.	0	1,000	0	0	0	0
155	220	SS for Prof. Development	0	360	298	298	298	0
156	221	Medicare for Prof. Development	0	84	70	70	70	0
157	232	Retirement for teacher stipends	0	0	0	385	385	0
158	240	Tuition Reimbursement/Conferences	10,266	16,000	16,000	14,000	14000	0
159	241	Incentives for Teacher Excellence	1,578	3,000	1,065	4,000	4000	0

*Note: Projected column date: 12/1/09

The Lyme School District
Expenditure Budget 2011

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
160	242	S. Staff Reimbursement – Conf.	345	500	500	500	500	0
161	320	School Improvement	10,000	5,500	5,500	5,500	5500	0
162	321	Language Arts/Writing Specialist	9,200	10,000	10,000	5,000	0	5,000
163	329	Wellness Program	630	750	750	750	750	0
164	610	Supplies	90	500	500	250	250	0
165	640	Professional Library/Publications	130	600	600	200	200	0
166		Subtotal, Improvement of Instruction	35,466	43,094	42,018	35,752	30,752	5,000
167								
168		2220 Library/Media						
169	110	Library Salaries	12,522	15,133	13,022	14,882	14752	130
170	210	Insurance Buyback	0	500	500	530	530	0
171	220	Library Social Security	741	938	939	923	915	8
172	221	Library Medicare	173	219	220	216	214	2
173	610	Library Supplies	0	0	0	0	0	0
174		Subtotal, Library/Media	13,436	16,790	14,681	16,551	16,411	140
175								
176		Subtotal, Staff Support Services	48,902	59,884	56,699	52,303	47,163	5,140
177								
178		2310 School Board						
179	110	School District Salaries	2,000	2,075	2,075	2,140	2140	0
180	220	School Board Social Security	124	129	129	129	129	0
181	221	School Board Medicare	29	30	30	30	30	0
182	320	Contracted Services	2,000	0	0	0	0	0
183	340	Performance Bonuses	0	3,000	3,000	3,500	3500	0
184	360	Legal	1,081	1,200	1,200	1,200	1200	0
185	370	Audit	7,485	9,000	9,000	9,000	9000	0
186	540	Advertising	2,119	3,000	3,000	4,000	4000	0
187	610	School Board Expenses	120	350	350	350	350	0

*Note: Projected column date: 12/1/09

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
188	810	NHSBA Dues, NHMA fee	3,075	3,100	3,100	3,100	3100	0
189		Subtotal, School Board	18,033	21,884	21,884	23,449	23,449	0
190								
191		2320 SAU Administration						
192	110	SAU Salaries	114,617	113,353	113,353	117,920	116787	1,133
193	211	SAU Health Insurance	23,395	29,917	12,729	17,634	17634	0
194	212	SAU Dental Insurance	1,303	1,353	1,354	1,427	1427	0
195	213	SAU Disability Insurance	227	160	160	160	160	0
196	220	SAU Social Security	6,893	7,028	7,028	7,311	7241	70
197	221	SAU Medicare	1,612	1,644	1,644	1,710	1693	17
198	231	SAU Staff Retirement	4,142	4,480	4,481	4,605	4560	45
199	232	Sped Coordinator Retirement	1,369	1,438	1,438	1,690	1673	17
200	319	Payroll Service	2,520	2,700	2,700	2,700	2700	0
201	320	Professional Services	2,755	3,000	3,000	3,000	3000	0
202	430	Repairs	2,681	900	2,400	1,100	1100	0
203	441	Office Rent	7,200	7,500	601	0	0	0
204	531	Telephone	1,654	1,400	1,400	1,650	1650	0
205	532	Internet Connection	600	600	960	1,788	1788	0
206	534	Postage	602	850	850	650	650	0
207	580	Travel	1,427	1,200	1,200	1,400	1400	0
208	590	Hiring/Pre-employment expenses	101	300	250	250	250	0
209	610	Supplies	590	1,500	1,500	1,500	1500	0
210	650	Software	9,600	0	50	5,000	5000	0
211	733	Furniture	1,741	150	504	0	0	0
212	740	Computer Equipment	5,216	1,200	1,200	0	0	0

*Note: Projected column date: 12/1/09

The Lyme School District
Expenditure Budget 2011

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
213	810	SAU Dues and Fees	651	650	650	650	650	0
214		Subtotal, SAU Administration	190,896	181,323	159,452	172,145	170,863	1,282
215		2400 School Administration						
216	110	School Administration Salaries	120,713	129,127	129,127	132,518	131274	1,244
217	211	Health Ins.	24,057	25,867	25,867	26,313	26313	0
218	212	Dental Insurance	1,718	1,784	1,784	1,881	1881	0
219	213	Disability Insurance	293	316	316	316	316	0
220	220	School Admin. Social Security	7,459	8,006	8,006	8,743	8666	77
221	221	School Administration Medicare	1,744	1,872	1,873	2,045	2027	18
222	231	Secretary's Retirement	2,971	3,519	3,520	3,175	3144	31
223	232	Principal's Retirement	5,517	6,293	6,293	8,150	8078	72
224	320	Principals Office Staff Development	0	1,000	1,000	1,000	1000	0
225	531	Telephone	2,464	2,750	2,750	2,650	2650	0
226	534	Postage	1,228	1,500	1,500	1,300	1300	0
227	539	Substitute Service	2,800	1,400	1,400	1,400	1400	0
228	550	Printing and Binding	1,145	500	500	700	700	0
229	580	Principal's Travel	270	500	1,000	1,000	1000	0
230	610	Supplies	1,170	2,500	2,500	1,500	1500	0
231	650	Software	0	1,500	1,500	0	0	0
232	810	Dues/Fees	0	450	450	450	450	0
233		Subtotal, 2400 School Administration	173,549	188,884	189,386	193,142	191,699	1,443
234								
235		2600 Maintenance						
236	110	B and G Salaries	62,716	65,241	66,242	67,546	66,893	652
237	111	Summer Custodian Help	647	1,000	1,000	800	800	0
238	120	Custodial Substitutes	1,546	750	1,200	1,200	1,200	0
239	211	Health Insurance	21,767	23,723	23,724	23,888	23,888	0
240	213	Disability Insurance	257	257	257	257	257	0

*Note: Projected column date: 12/1/09

The Lyme School District
Expenditure Budget 2011

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
241	220	B & G Social Security	3,959	4,107	4,107	4,188	4,147	40
242	221	B & G Medicare	926	960	961	979	970	9
243	231	Custodian Retirement	3,065	3,299	3,300	3,391	3,358	33
244	421	Trash Collection	4,020	3,250	3,250	4,200	4,200	0
245	424	Snow Removal	1,668	1,600	1,600	1,600	1,600	0
246	430	Contracted Services/Repairs	30,033	25,000	25,000	25,000	25,000	0
247	431	Grounds Upkeep	2,966	1,500	1,802	1,500	1,500	0
248	432	Building Renovations	44,765	10,000	1,600	0	0	0
249	520	Building Insurance	8,119	9,500	7,632	8,500	8,500	0
250	580	Custodial Travel	118	400	400	400	400	0
251	610	Supplies	10,185	10,500	9,500	10,500	10,500	0
252	621	Propane	1,322	1,600	1,600	1,450	1,450	0
253	622	Electricity	28,163	25,500	25,500	29,000	29,000	0
254	624	Fuel	37,840	38,500	38,500	37,480	37,480	0
255	626	Gasoline/Diesel	459	250	250	500	500	0
256	733	Furniture	1,720	2,000	2,000	1,000	1,000	0
257	739	New Equipment	1,304	1,000	1,000	1,000	1,000	0
258		Subtotal, 2600 Building Services	267,565	229,937	220,425	224,380	223,644	736
259								
260		2700 Transportation						
261	110	Parent Transportation (salaries)	6,398	7,116	7,116	0	0	0
262	220	Parent Transportation Soc. Sec.	397	441	442	0	0	0
263	221	Parent Transportation Medicare	93	103	104	0	0	0
264	440	Field Trips	5,347	5,500	5,500	5,500	5500	0
265	443	Bus Lease	66,695	69,030	69,030	71,446	71446	0
266	580	Parent Transportation	3,263	4,181	4,181	0	0	0

*Note: Projected column date: 12/1/09

The Lyme School District
Expenditure Budget 2011

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
267	626	Fuel Charge	1,272	3,000	3,000	1,500	1500	0
268		Subtotal, 2700 Transportation	83,465	89,371	89,373	78,446	78,446	0
269		3100 Food Service						
270	110	Food Service Salaries	24,557	24,937	26,943	27,346	27,144	202
271	120	Food Service Substitutes	0	500	250	300	300	0
272	211	Food Service Health Insurance	6,035	6,520	6,521	6,685	6,685	0
273	212	Food Service Dental Insurance	416	430	431	454	454	0
274	213	Food Service Life/LDD	114	115	115	115	115	0
275	220	Food Service Social Security	1,501	1,546	1,671	1,695	1,683	12
276	221	Food Service Medicare	351	362	391	397	394	3
277	430	Food Service Repairs	200	250	250	250	250	0
278	610	Food Service Supplies	2,990	2,500	2,500	3,000	3,000	0
279	630	Food	35,930	32,000	35,000	36,000	36,000	0
280	739	Food Service Equipment	0	200	0	200	200	0
281		Total, Food Service	72,094	69,360	74,072	76,442	76,225	217
282								
283		5100 Debt Service						
284	830	Bond Interest	28,988	24,576	24,576	20,132	20132	0
285		Principal	75,000	75,000	75,000	75,000	75000	0
286		Subtotal, Debt Service	103,988	99,576	99,576	95,132	95,132	0
287								
288		5200 Lyme School Transfer Funds						
289	930	Transfer to food services	5,517	7,500	7,500	7,000	7000	0
290		Subtotal, Transfer Funds	5,517	7,500	7,500	7,000	7,000	0
291								

*Note: Projected column date: 12/1/09

The Lyme School District
Expenditure Budget 2011

	A	B	C	D	E	F	G	H
2						School Dist.	Bud Comm	Difference
3		Description	Actual 09	Budget 10	*Projected 10	Budget 11	Budget 11	Between F & G
292		Total, Elementary School	2,796,013	2,839,448	2,929,027	3,037,116	2,996,093	41,023
293								
294		Total Lyme Budget (Pre-K-12)	4,135,555	4,558,906	4,684,591	4,784,927	4,743,506	41,421
295								
296								
297								
298								
299								
300	Budget for Other Warrant Articles							
301		Article 3 Add to High School Trust	200,000	0	0	50,000	50,000	0
302		Article 4: Add to Sp. Ed. Reserve	0	0	0	50,000	50,000	0
303		Total Other Articles	200,000	0	0	100,000	100,000	0
304								
305								
306		Total Appropriation	4,335,555	4,558,906	4,684,591	4,884,927	4,843,506	41,421

*Note: Projected column date: 12/1/09

Accounting of Actual Special Education Expenses and Revenues*

Special Education Revenues

Account	Description	Actual 08	Actual 09
	Local Funds		
1111	Current Appropriation	443,067	355,257
	State Funds		
3100	Adequacy	28,115	21,366
3105	State Taxes	97,268	67,668
3230	Catastrophic Aid	37,496	11,845
	Subtotal	162,879	100,879
	Federal Funds		
4500	Special Education Grants	40,447	40,861
4580	Medicaid Distribution	0	0
	Subtotal	40,447	40,861
	Other Funds		
5000	Transfers from Expendable Trusts	0	0
	Total	646,393	496,997

Special Education Expenditures

Account	Description	Actual 08	Actual 09
1200	Regular Special Education	306,959	287,684
1230	High School Special Education	237,295	93,251
2140	Psychological Services	21,396	22,555
2150	Speech Language Services	38,735	50,075
2160	OT/PT Services	15,933	16,426
2190	Other Student Services	2,470	980
2320	SAU Administration (Director's salary/benefits)	23,605	26,026
	Total	646,393	496,997

*As required by NH RSA 32:11-a.