



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Lyme School District

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:

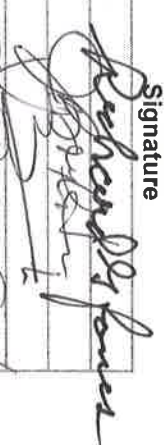
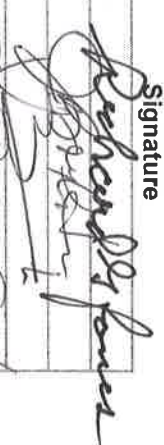
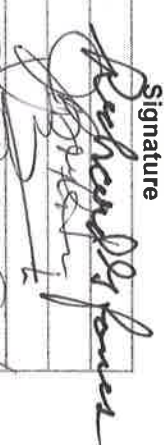
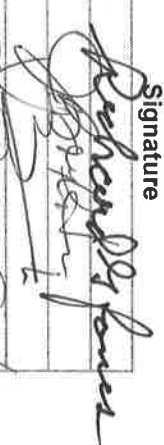
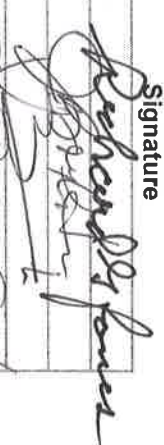
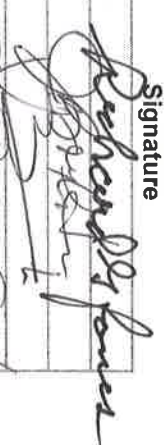
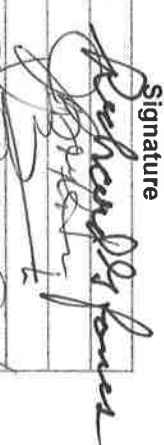
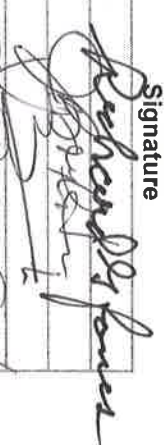
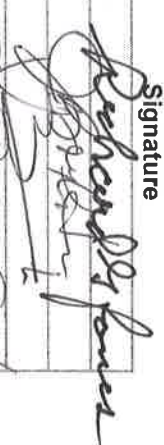
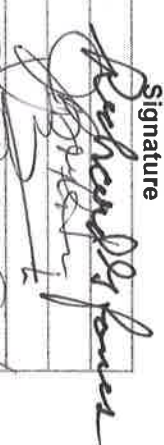
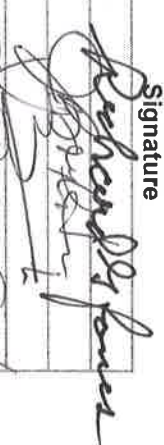
July 1, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: TUES, FEB 20, 2024

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Richard Jones	Chair	
Jennifer Boylston	School Board Representative	
Vincent Berk		
Judith Brotman		
Richard Brown		
James Graham		
Hayes Greenway		
William Malcolm		
Scott May		
Wilkes McClave		
Brian Spence		

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact: NH DRA Municipal and Property Division (603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction								
1100-1199	Regular Programs	04	\$4,784,936	\$5,202,019	\$5,153,699	\$0	\$5,153,699	\$0
1200-1299	Special Programs	04	\$920,738	\$782,701	\$895,330	\$0	\$895,330	\$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	04	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	04	\$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		\$5,705,674	\$5,984,720	\$6,049,029	\$0	\$6,049,029	\$0
Support Services								
2000-2199	Student Support Services	04	\$333,600	\$402,191	\$408,282	\$0	\$408,282	\$0
2200-2299	Instructional Staff Services	04	\$98,791	\$134,112	\$191,432	\$0	\$191,432	\$0
	Support Services Subtotal		\$432,391	\$536,303	\$599,714	\$0	\$599,714	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	04	\$38,032	\$30,034	\$69,034	\$0	\$69,034	\$0
	General Administration Subtotal		\$38,032	\$30,034	\$69,034	\$0	\$69,034	\$0
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	04	\$482,995	\$524,878	\$524,630	\$0	\$524,630	\$0
2400-2499	School Administration Service	04	\$393,086	\$421,542	\$431,368	\$0	\$431,368	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	04	\$526,770	\$597,769	\$528,506	\$0	\$528,506	\$0	\$0
2700-2799	Student Transportation	04	\$143,211	\$139,315	\$149,260	\$0	\$149,260	\$0	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$1,546,062	\$1,683,504	\$1,633,784	\$0	\$1,633,784	\$0	\$0

Non-Instructional Services									
3100	Food Service Operations	04	\$119,813	\$115,550	\$180,782	\$0	\$180,782	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$119,813	\$115,550	\$180,782	\$0	\$180,782	\$0	\$0

Facilities Acquisition and Construction									
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0

Other Outlays									
5110	Debt Service - Principal	04	\$133,537	\$143,972	\$149,482	\$0	\$149,482	\$0	\$0
5120	Debt Service - Interest	04	\$81,070	\$74,515	\$67,503	\$0	\$67,503	\$0	\$0
Other Outlays Subtotal			\$214,607	\$218,487	\$216,985	\$0	\$216,985	\$0	\$0

Fund Transfers									
5220-5221	To Food Service	04	\$48,264	\$25,000	\$65,000	\$0	\$65,000	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

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	\$48,264	\$25,000	\$65,000	\$0	\$65,000	\$0
	Total Operating Budget Appropriations	\$8,814,328	\$0	\$8,814,328	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Account	Purpose	Article	School Board's School Board's Budget Committee's Budget			
			School Board's Appropriations for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2025	Committee's Appropriations for period ending 6/30/2025	Committee's Appropriations for period ending 6/30/2025
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
4500	Building Acquisition/Construction	02	\$2,599,317	\$0	\$0	\$2,599,317
Purpose: Hazardous Material Abatement Project						
5120	Debt Service - Interest	02	\$64,983	\$0	\$0	\$64,983
Purpose: Hazardous Material Abatement Project						
5251	To Capital Reserve Fund	05	\$100,000	\$0	\$100,000	\$0
Purpose: Transfer from Surplus to Maintenance Capital Reser						
Total Proposed Special Articles			\$2,764,300	\$0	\$100,000	\$2,664,300



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	03	\$223,351	\$0	\$223,351	\$0
Purpose: Collective Bargaining Agreement						
Total Proposed Individual Articles			\$223,351	\$0	\$223,351	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$300	\$300	\$300
1600-1699	Food Service Sales	04	\$90,000	\$115,782	\$115,782
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	04	\$900	\$900	\$900
Local Sources Subtotal			\$91,200	\$116,982	\$116,982
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	04	\$19,685	\$23,431	\$23,431
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$19,685	\$23,431	\$23,431
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



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

4570	Disabilities Programs	04	\$55,770	\$60,770	\$60,770
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	04	\$431	\$370	\$370
Federal Sources Subtotal			\$56,201	\$61,140	\$61,140

Other Financing Sources

5110-5139	Sale of Bonds or Notes	02	\$0	\$2,599,317	\$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	04	\$25,000	\$65,000	\$65,000
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05	\$0	\$100,000	\$100,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$25,000	\$2,764,317	\$165,000

Total Estimated Revenues and Credits			\$192,086	\$2,965,870	\$366,553
--------------------------------------	--	--	-----------	-------------	-----------



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Item	School Board	Budget Committee
	Period ending 6/30/2025 (Recommended)	Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$8,814,328	\$8,814,328
Special Warrant Articles	\$2,764,300	\$100,000
Individual Warrant Articles	\$223,351	\$223,351
Total Appropriations	\$11,801,979	\$9,137,679
Less Amount of Estimated Revenues & Credits	\$2,965,870	\$366,553
Less Amount of State Education Tax/Grant	\$721,386	\$721,386
Estimated Amount of Taxes to be Raised	\$8,114,723	\$8,049,740



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

1. Total Recommended by Budget Committee	\$9,137,679
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$149,482
3. Interest: Long-Term Bonds & Notes	\$67,503
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$216,985
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$8,920,694
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$892,069
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$223,351
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:	\$10,029,748
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	