

Initial FY27 Budget Proposal

Lyme Public Schools | SAU #76

A strategic investment in our students, our community,
and our future.

Presented to the Lyme Budget Committee, December 18, 2025



Aligned with Our 2025-2030 Strategic Plan



Student Experience

Enhancing curriculum, personalized learning, and social-emotional support to ensure every student thrives.



Governance & Trust

Fostering collaboration, transparency, and clear communication between the district and the town.



Stewardship

Responsible management of resources, ensuring every dollar spent contributes directly to student betterment.

FY26 Context: A Tight Fiscal Environment

Unforeseen Challenges

FY26 has presented significant budgetary pressures that have eliminated any potential surplus. We are managing these strictly to minimize impact on FY27.

Unanticipated Tuitions: 6 new high school students (\$115k).

Food Service: Structural deficit with the new in-house model (\$98,441)

Legal & Insurance: One-time legal costs (\$29,794) and health insurance assessments. (\$133,000)



Zero Surplus Expected

The district is absorbing over **\$275k in unbudgeted expenses** in the current fiscal year.

Real World Challenge: Food Service Model



From Contract to In-House

In FY25, we shifted to an in-house food service program to improve quality. However, initial revenue assumptions were optimistic and food costs have also come in significantly higher than original assumptions..



Expert Review

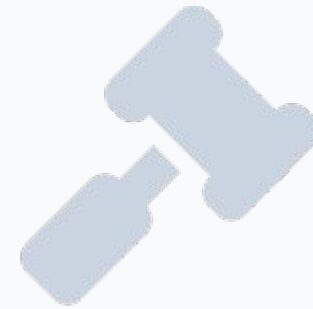
A Tuck School of Business Fellow is currently reviewing the program to recommend efficiency improvements for FY27.

Legislative Risk: Open Enrollment

A Potential Paradigm Shift

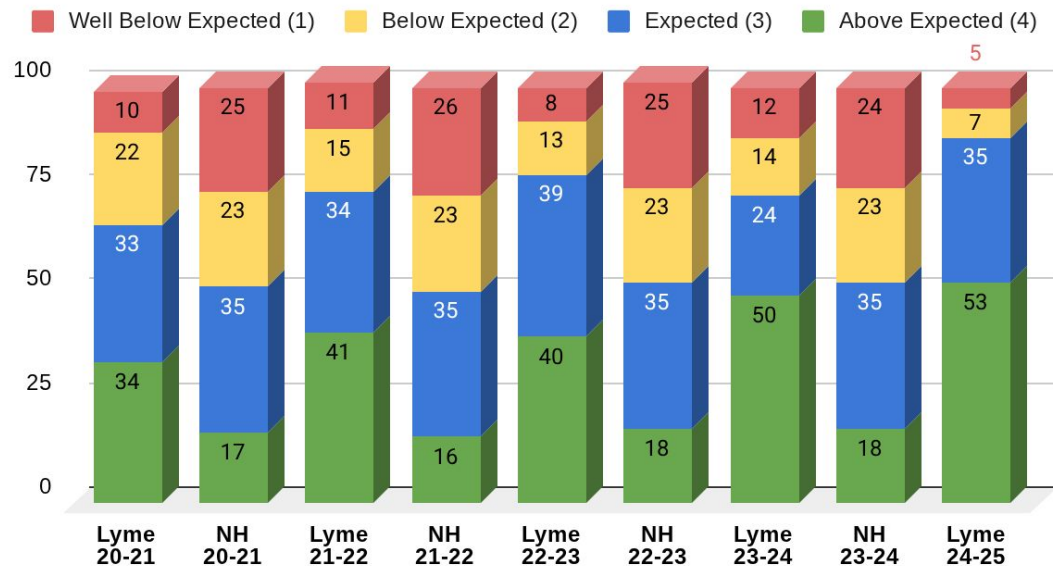
Proposed legislation could mandate "Open Enrollment" statewide. Currently, sending districts pay 80% of per-pupil costs.

The Risk: If passed, this creates high volatility in enrollment numbers and revenue planning. It is currently an unfunded line item in our budget.

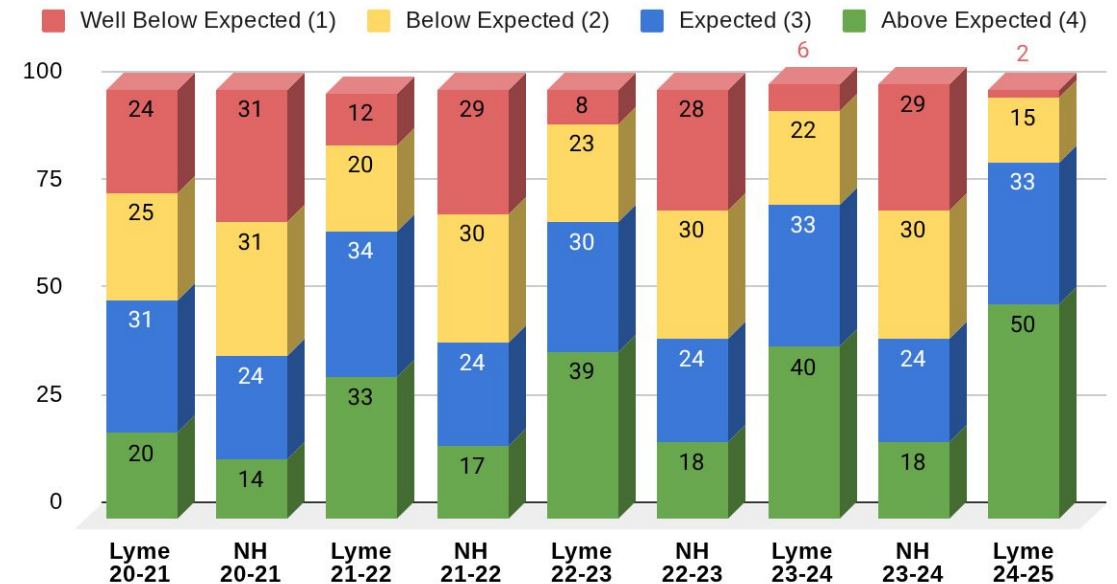


ROI: Academic Outcomes

ELA Grades 3-8 Lyme vs State of New Hampshire



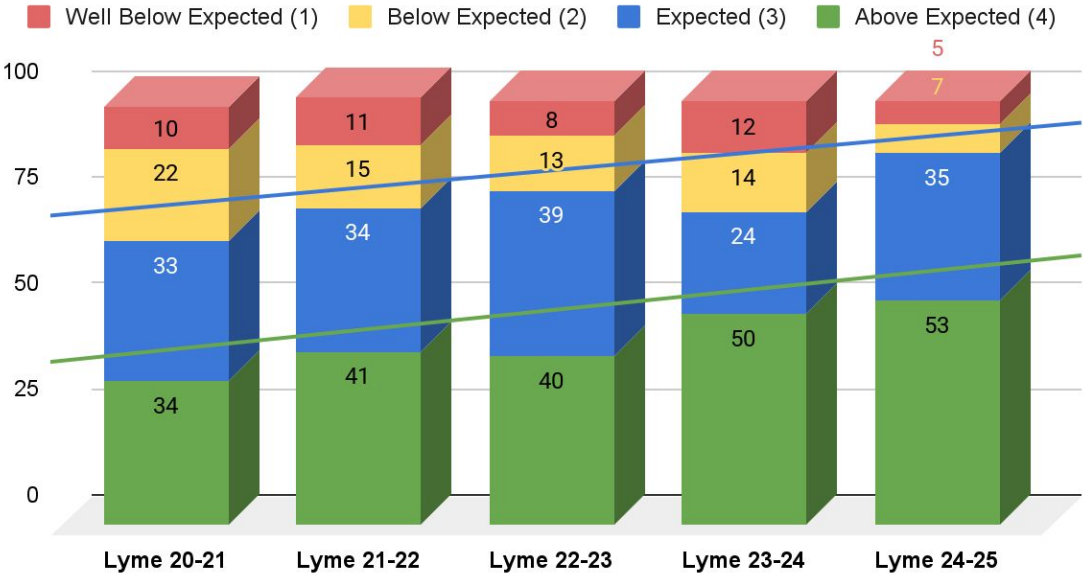
Math Grades 3-8 Lyme vs State of New Hampshire



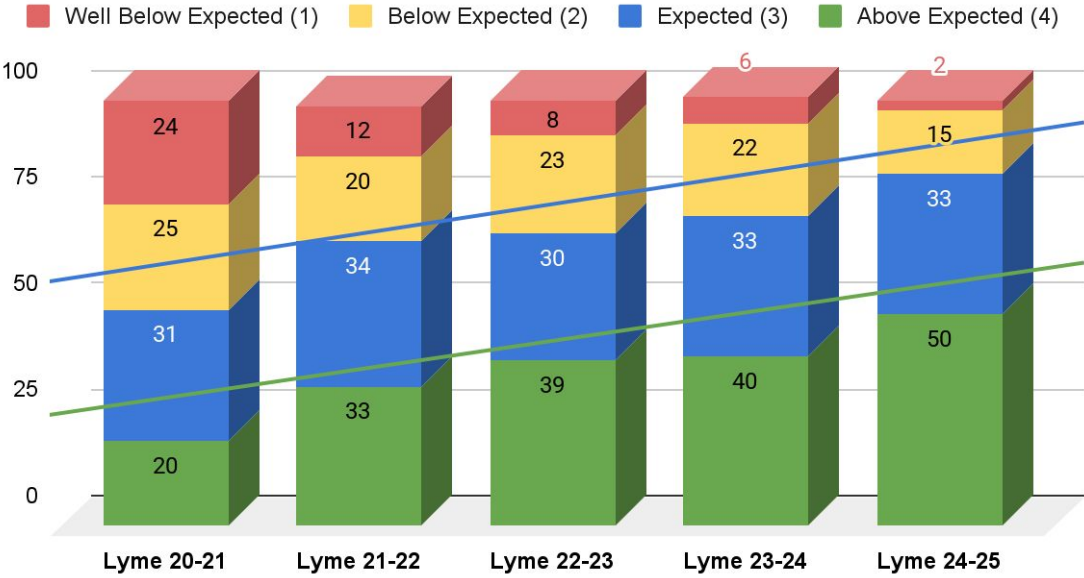
Investing in Excellence

Our per-pupil investment delivers tangible results. Lyme students continue to demonstrate high proficiency in ELA and Math, outperforming state averages.

ELA Grades 3-8 Lyme Improvement of Scores



Math Grades 3-8 Lyme Improvement of Scores



SAU #76 Academic Director

Curriculum

Instruction
and
Assessment

Professional
Development

District
Leadership
Team

K-8 Reading
& Writing

K-8 Math

Differentiation

Project-Based
Learning
Community
Connections

Plans & Coordinates
Teacher In-Service Time

Budget Oversight

K-8 Science
& Social
Studies

K-8 Special
Subjects

Future-Ready
Students

Develops,
Coordinates,
and Maintains
K-8
Assessment
Program

Plans & Coordinates
Summer Learning for
Teachers

Annual Goal Oversight

Chairs ITE Committee

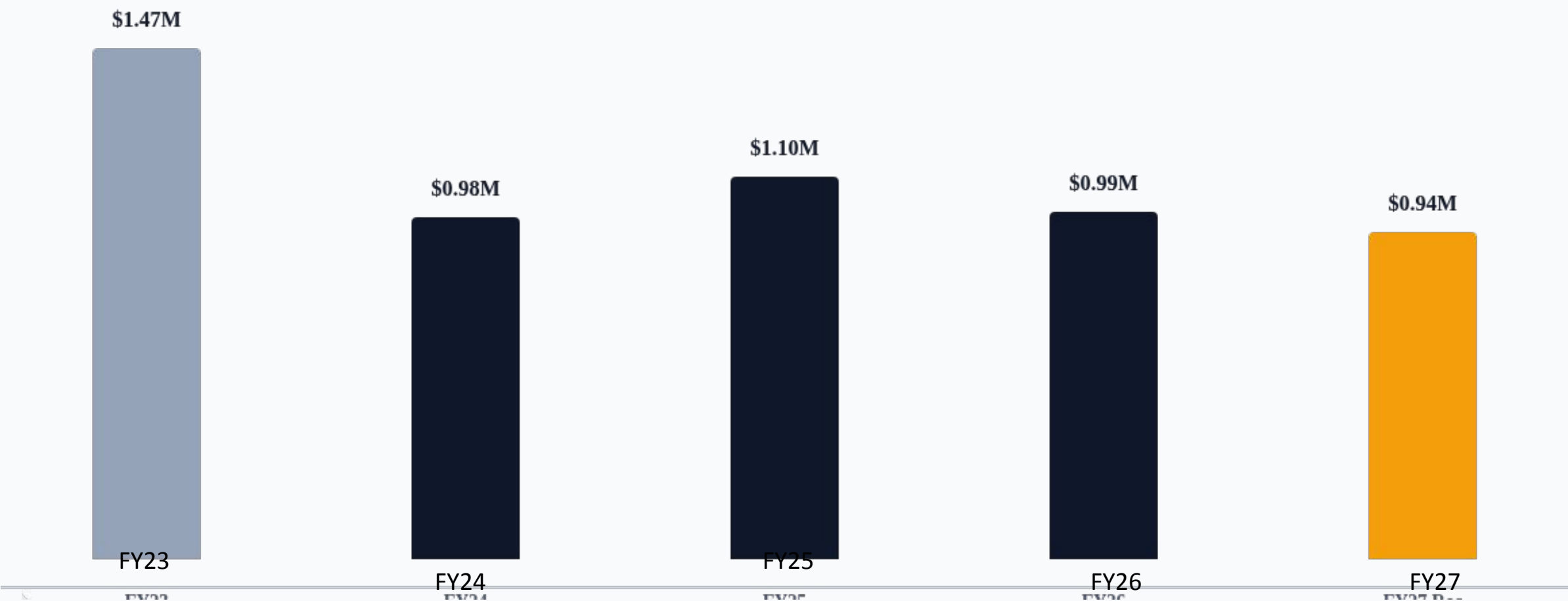
Coordinates with various
department leaders

Coaching

Supports New/Grade
Level Change Teachers

ROI: Controlling Special Education Costs

Through investment in intervention programming, we have significantly reduced Special Education costs.



Facilities: Project Success

On Time & On Budget

The recent renovation project stands as a testament to our responsible stewardship. By managing vendors closely and planning extensively, we delivered a modernized learning environment without exceeding the taxpayer mandate.

Status: Complete



Line Item Adjustments



Technology

Realigning .25 Media Specialist to Library (2220) and moving Software to Instructional Technology (1100) for better tracking. Market increase for Technology Coordinator.



Administration

Reclassifying Academic Director from School Admin (2400) to SAU Administration (2320) to reflect district-wide impact.



Staff Salaries

Reclassifying Educational Assistant from Special Ed (1200) to Regular Ed (1100) .

Line Item Adjustments



Extra Curricular Stipends

1100-5130

- CBA Stipends (10K)
- Summer Work Middle School/Differentiation - Strategic Plan (5K)
- Regular Ed Summer Programming (18K)



High School Instruction

Backfilling planned withdrawal of High School Trust, new students, and larger 8th grade class.

[25-26 Enrollment and Class Size Report](#)



Transportation

We face a challenging market for transportation services. The FY27 budget reflects a new contract with the sole bidder for our routes. (30.6K)

FY27 Revenue Landscape



Loss of Title 1

The district no longer qualifies for Title 1 Federal Funds. This creates a revenue hole of approximately **\$21,000** that must be absorbed.



State Funding

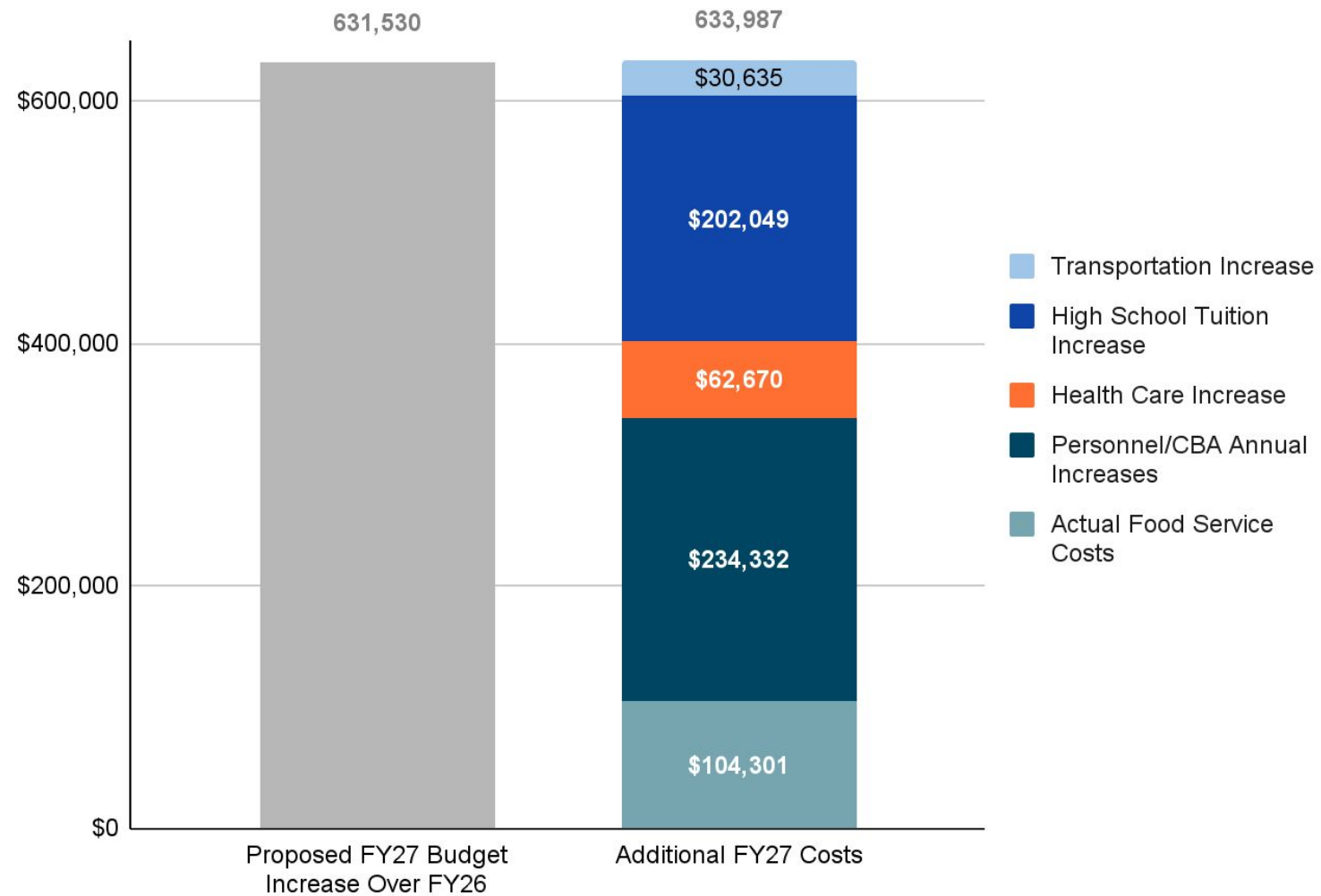
Adequacy Grant/SWEPT State Funds are projected to decrease by **\$10,000**, further shifting the burden to local taxation.



Fund Balance

Unlike previous years, we anticipate **\$0** in unassigned fund balance to offset the FY27 tax rate due to FY26 pressures.

FY27 Budget Drivers



FY27 Budget Recommendation

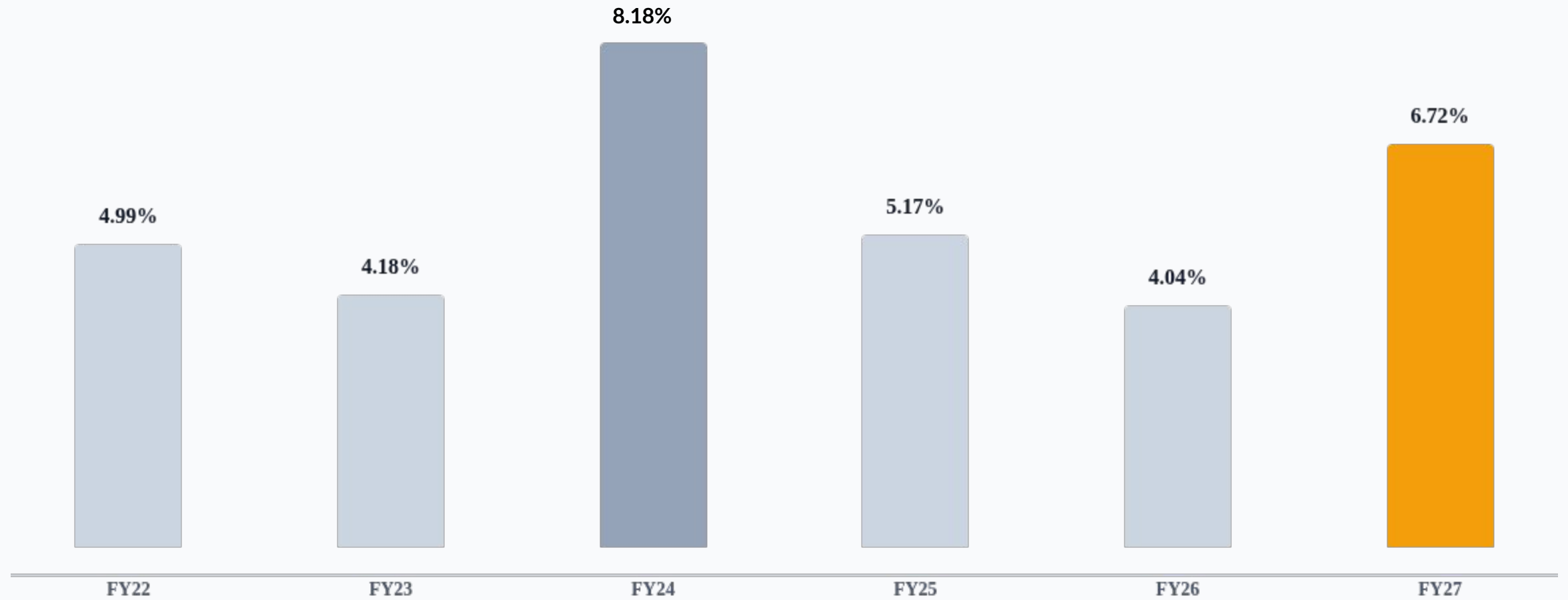
Based on fixed costs, tuition drivers, and strategic needs

6.72%

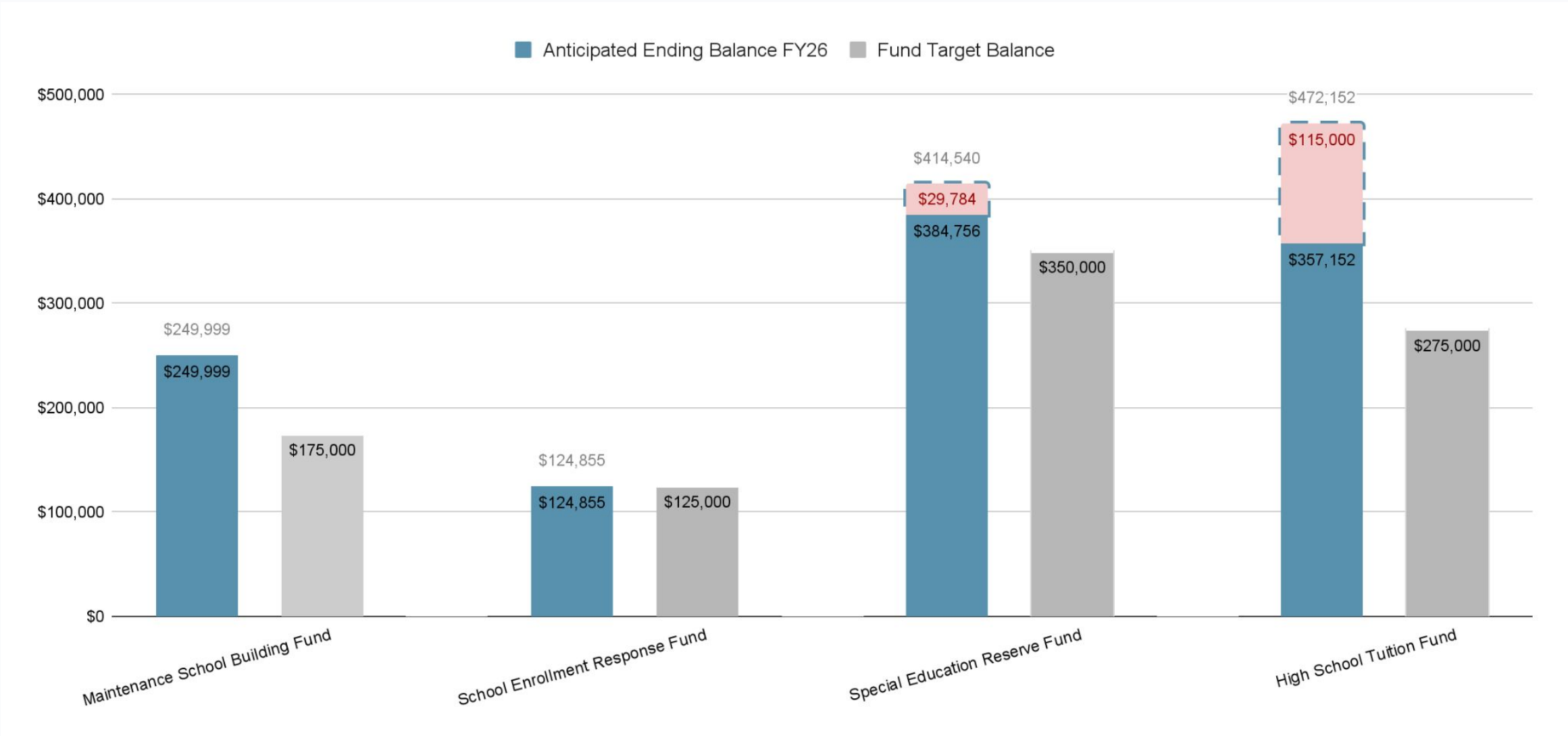
Increase in Expense Budget

This represents a necessary adjustment to maintain our educational standards while meeting contractual and market obligations.

5-Year Historical Budget Trends



Trust Fund Balances



"Steadfast & Adaptable"

"In a time of rapid change, education must be both steadfast in its core values and adaptable to new realities."

— Elizabeth Glenshaw
Chair, Lyme School Board

Questions?

Lyme Budget Committee Meeting | FY27

