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1100 High School Instruction						
10-1-1100-5310-00000 Secondary 504 Services	7,500.00	12,150.00	7,500.00	8,700.00	1,200.00	16.00%
10-1-1100-5561-00000 High School Tuition, In-State	1,822,000.00	1,682,575.49	1,685,406.50	1,786,066.00	100,659.50	5.97%
10-1-1100-5562-00000 High School Tuition, Out of State	357,420.00	412,289.50	315,795.00	341,868.00	26,073.00	8.26%
10-1-1100-5563-00000 Vocational Tuition	23,900.00	17,778.13	18,132.00	12,249.00	(5,883.00)	(32.45)%
1100 High School Instruction	**$2,210,820.00**	**$2,124,793.12**	**$2,026,833.50**	**$2,148,883.00**	**$122,049.50**	**6.02%**
1200 High School Special Ed.						
10-1-1200-5130-00000 Extended Year Services, Sec Special Ed	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
10-1-1200-5320-00000 Contracted Services, Sec Special Ed	35,000.00	13,117.50	30,000.00	8,000.00	(22,000.00)	(73.33)%
10-1-1200-5360-00000 Legal Expenses, Sec Special Ed	2,000.00	144.21	2,000.00	2,000.00	0.00	0.00%
10-1-1200-5561-00000 Non Residential Tuition, Sec Special Ed	118,500.00	19,838.70	50,000.00	25,000.00	(25,000.00)	(50.00)%
10-1-1200-5580-00000 Travel Reimbursement, Sec Special Ed	1,500.00	747.30	2,000.00	750.00	(1,250.00)	(62.50)%
10-1-1200-5810-00000 Dues & Fees Secondary Sped	2,000.00	555.00	2,000.00	1,000.00	(1,000.00)	(50.00)%
1200 High School Special Ed.	**$159,000.00**	**$34,402.71**	**$87,000.00**	**$37,750.00**	**$(49,250.00)**	**(56.61)%**
1100 Regular Instruction						
10-2-1100-5110-00000 Teacher Salaries, Instruction	1,759,464.76	1,603,182.32	1,693,079.20	1,771,015.00	77,935.80	4.60%
10-2-1100-5111-00000 Staff Salaries, Instruction	55,504.32	113,667.34	116,406.48	147,933.30	31,526.82	27.08%
10-2-1100-5120-00000 Substitute Salaries, Instruction	21,530.00	22,675.00	21,530.00	26,912.50	5,382.50	25.00%
10-2-1100-5130-00000 Extra Curricular Stipends, Instruction	10,200.00	4,400.00	10,000.00	15,000.00	5,000.00	50.00%
10-2-1100-5210-00000 Health Buybacks, Instruction	10,400.00	14,400.00	14,400.00	14,400.00	0.00	0.00%
10-2-1100-5211-00000 Health Insurance, Instruction	489,190.32	484,134.85	543,631.04	628,136.82	84,505.78	15.54%
10-2-1100-5212-00000 Dental Insurance, Instruction	26,029.23	25,418.15	27,190.80	28,976.20	1,785.40	6.57%
10-2-1100-5213-00000 Life/LTD Insurance, Instruction	7,000.00	4,016.36	7,000.00	8,000.00	1,000.00	14.29%
10-2-1100-5214-00000 Short Term Disability Ins, Instruction	7,000.00	6,647.90	7,000.00	8,000.00	1,000.00	14.29%
10-2-1100-5215-00000 HRA Administration, Instruction	630.00	(157.50)	630.00	630.00	0.00	0.00%
10-2-1100-5220-00000 Social Security, Instruction	99,325.09	105,146.10	112,913.95	119,247.56	6,333.61	5.61%
10-2-1100-5221-00000 Medicare, Instruction	23,229.28	24,590.71	26,407.30	27,888.57	1,481.27	5.61%
10-2-1100-5232-00000 Teacher Retirement, Instruction	296,241.66	315,267.06	325,579.28	338,642.72	13,063.44	4.01%

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10-2-1100-5234-00000 403B Instruction	38,090.78	42,912.97	45,919.31	45,676.38	(242.93)	(0.53)%
10-2-1100-5250-00000 Unemployment Comp, Instruction	500.00	500.00	500.00	500.00	0.00	0.00%
10-2-1100-5260-00000 Workers Comp, Instruction	10,000.00	8,024.00	10,000.00	12,581.00	2,581.00	25.81%
10-2-1100-5290-00000 Wellness Program	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
10-2-1100-5320-00000 Contracted Service, Instruction	7,000.00	0.00	2,000.00	1,500.00	(500.00)	(25.00)%
10-2-1100-5321-00000 Assessment, Instruction	1,800.00	1,800.00	2,670.00	2,460.00	(210.00)	(7.87)%
10-2-1100-5322-00000 Enrichment, Instruction	17,984.00	14,622.74	25,327.00	16,282.50	(9,044.50)	(35.71)%
10-2-1100-5430-00000 Repairs to Equipment, Instruction	0.00	0.00	0.00	1,000.00	1,000.00	
10-2-1100-5442-00000 Copier & Laminator Leases, Instruction	7,500.00	7,333.04	7,500.00	7,500.00	0.00	0.00%
10-2-1100-5610-00000 Supplies, Instruction	29,100.48	29,979.69	33,042.00	35,162.68	2,120.68	6.42%
10-2-1100-5612-00000 Project Based Supplies	0.00	0.00	0.00	5,000.00	5,000.00	
10-2-1100-5640-00000 Books, Instruction	33,741.07	33,185.86	42,658.75	33,510.75	(9,148.00)	(21.44)%
10-2-1100-5650-00000 Software, Instruction	3,450.00	324.00	1,050.00	16,314.50	15,264.50	1,453.76%
10-2-1100-5733-00000 Furniture, Instruction	2,406.50	835.15	700.00	4,400.00	3,700.00	528.57%
10-2-1100-5739-00000 Equipment, Instruction	62.00	0.00	6,000.00	0.00	(6,000.00)	(100.00)%
10-2-1100-5810-00000 Instruction - Dues & Fees	0.00	0.00	3,135.00	170.00	(2,965.00)	(94.58)%
1100 Regular Instruction	**$2,958,379.49**	**$2,862,905.74**	**$3,087,270.11**	**$3,317,840.48**	**$230,570.37**	**7.47%**
Reg Instruction - Technology						
10-2-1120-5110-00000 Salaries Technology	17,228.40	23,056.54	23,748.00	0.00	(23,748.00)	(100.00)%
10-2-1120-5111-00000 Staff Salaries - Technology	56,784.00	54,995.20	56,638.40	71,988.80	15,350.40	27.10%
10-2-1120-5211-00000 Health - Technology	40,095.12	20,728.89	23,170.10	16,107.26	(7,062.84)	(30.48)%
10-2-1120-5212-00000 Dental - Technology	873.03	987.22	1,036.62	587.34	(449.28)	(43.34)%
10-2-1120-5213-00000 Life/LTD - Technology	0.00	295.29	0.00	0.00	0.00	
10-2-1120-5220-00000 Social Security - Technology	4,588.77	4,594.18	4,983.96	4,463.31	(520.65)	(10.45)%
10-2-1120-5221-00000 Medicare - Technology	1,073.18	1,074.32	1,165.61	1,043.84	(121.77)	(10.45)%
10-2-1120-5231-00000 Staff Retirement - Technology	7,683.00	7,440.94	7,221.50	9,178.52	1,957.02	27.10%
10-2-1120-5232-00000 Retirement - Technology	3,383.64	4,528.35	4,566.77	0.00	(4,566.77)	(100.00)%
10-2-1120-5234-00000 403b - Technology	1,652.51	2,341.55	2,411.57	2,159.56	(252.01)	(10.45)%
10-2-1120-5320-00000 Contracted Svs - Technology	7,000.00	0.00	0.00	0.00	0.00	

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10-2-1120-5431-00000 Repairs - Technology	2,500.00	755.83	2,500.00	3,500.00	1,000.00	40.00%
10-2-1120-5442-00000 Leases - Technology	0.00	0.00	0.00	1,915.00	1,915.00	
10-2-1120-5532-00000 On-line Svs - Technology	18,165.00	17,889.96	21,000.00	18,584.00	(2,416.00)	(11.50)%
10-2-1120-5610-00000 Technology Supplies	500.00	3,025.42	500.00	500.00	0.00	0.00%
10-2-1120-5650-00000 Software - Technology	11,200.00	9,276.30	12,000.00	0.00	(12,000.00)	(100.00)%
10-2-1120-5651-00000 Student Info Syst - Technology	2,500.00	2,325.65	2,500.00	4,700.00	2,200.00	88.00%
10-2-1120-5739-00000 Equipment - Technology	2,471.00	0.00	3,641.00	6,150.00	2,509.00	68.91%
10-2-1120-5740-00000 Computer Equip - Technology	30,153.00	30,743.02	38,346.00	31,625.00	(6,721.00)	(17.53)%
Technology	**$207,850.65**	**$184,058.66**	**$205,429.53**	**$172,502.63**	**$(32,926.90)**	**(16.03)%**
1200 Elementary Special Ed						
10-2-1200-5110-00000 Teacher Salaries, Elem Special Ed	211,121.00	226,560.00	239,214.00	267,816.00	28,602.00	11.96%
10-2-1200-5111-00000 Staff Salaries, Elem Special Ed	176,327.11	193,576.21	217,902.31	202,538.10	(15,364.21)	(7.05)%
10-2-1200-5130-00000 Extended Year Services, Elem Special Ed	15,000.00	11,362.24	15,000.00	0.00	(15,000.00)	(100.00)%
10-2-1200-5210-00000 Health Buybacks, Elem Special Ed	12,000.00	11,640.00	11,300.00	11,640.00	340.00	3.01%
10-2-1200-5211-00000 Health Insurance, Elem Special Ed	95,292.13	93,650.66	116,197.10	124,249.80	8,052.70	6.93%
10-2-1200-5212-00000 Dental Insurance, Elem Special Ed	3,935.22	3,786.98	4,497.25	4,871.34	374.09	8.32%
10-2-1200-5213-00000 Life/LTD Insurance, Elem Special Ed	0.00	1,640.28	0.00	0.00	0.00	
10-2-1200-5220-00000 Social Security, Elem Special Ed	24,765.76	26,372.10	29,041.77	29,883.61	841.84	2.90%
10-2-1200-5221-00000 Medicare, Elem Special Ed	5,792.02	6,167.69	6,792.06	6,988.94	196.88	2.90%
10-2-1200-5231-00000 Retirement, Elem. Special Ed.	0.00	0.00	3,624.60	0.00	(3,624.60)	(100.00)%
10-2-1200-5232-00000 Retirement, Elem Special Ed	41,464.28	45,421.57	46,000.76	51,501.06	5,500.30	11.96%
10-2-1200-5234-00000 403B - Special Ed	8,822.73	7,958.44	8,728.28	8,922.19	193.91	2.22%
10-2-1200-5320-00000 Contracted Services, Elem Special Ed	128,750.00	8,954.77	25,000.00	10,000.00	(15,000.00)	(60.00)%
10-2-1200-5321-00000 Pre-School Consultant, Elem Special Ed	2,000.00	0.00	1,500.00	500.00	(1,000.00)	(66.67)%
10-2-1200-5322-00000 Assessment, Elementary Special Ed	3,360.00	958.25	5,000.00	1,500.00	(3,500.00)	(70.00)%
10-2-1200-5323-00000 Professional Development - SPED	1,500.00	1,199.04	4,000.00	4,000.00	0.00	0.00%
10-2-1200-5360-00000 Legal Expenses, Elem Special Ed	2,500.00	0.00	2,000.00	2,000.00	0.00	0.00%
10-2-1200-5561-00000 K-8 Tuition, Elem SPED - In State	0.00	0.00	0.00	7,000.00	7,000.00	
10-2-1200-5580-00000 Travel Reimbursement, Elem Special Ed	300.00	2,052.21	300.00	2,000.00	1,700.00	566.67%

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10-2-1200-5610-00000 Supplies, Elem Special Ed	1,400.00	2,519.40	1,000.00	2,000.00	1,000.00	100.00%
10-2-1200-5640-00000 Books, Elem Special Ed	500.00	654.12	1,000.00	1,000.00	0.00	0.00%
10-2-1200-5650-00000 Software, Elem Special Ed	0.00	767.97	500.00	1,000.00	500.00	100.00%
10-2-1200-5733-00000 Furniture, Elem Special Ed	500.00	597.96	1,000.00	750.00	(250.00)	(25.00)%
10-2-1200-5739-00000 Equipment, Elem Special Ed	1,000.00	0.00	1,000.00	0.00	(1,000.00)	(100.00)%
1200 Elementary Special Ed	**$736,330.25**	**$645,839.89**	**$740,598.13**	**$740,161.04**	**$(437.09)**	**(0.06)%**
2120 Guidance						
10-2-2120-5110-00000 Salaries, Guidance	64,482.00	70,065.17	74,191.00	78,559.00	4,368.00	5.89%
10-2-2120-5211-00000 Health Insurance, Guidance	33,412.60	33,412.60	37,348.22	43,712.76	6,364.54	17.04%
10-2-2120-5212-00000 Dental Insurance, Guidance	1,806.74	1,806.74	1,896.96	1,980.68	83.72	4.41%
10-2-2120-5213-00000 Life/LTD Insurance, Guidance	0.00	192.00	0.00	0.00	0.00	
10-2-2120-5220-00000 Social Security, Guidance	3,997.88	3,847.98	4,599.84	4,870.66	270.82	5.89%
10-2-2120-5221-00000 Medicare, Guidance	934.99	899.87	1,075.77	1,139.11	63.34	5.89%
10-2-2120-5232-00000 Retirement, Guidance	12,664.34	13,750.11	14,266.98	15,106.78	839.80	5.89%
10-2-2120-5234-00000 403b Guidance	1,934.40	2,100.28	2,225.86	2,356.90	131.04	5.89%
10-2-2120-5610-00000 Supplies, Guidance	691.00	393.03	785.00	1,506.00	721.00	91.85%
10-2-2120-5650-00000 Guidance - Software	197.00	167.89	247.00	247.00	0.00	0.00%
2120 Guidance	**$120,120.95**	**$126,635.67**	**$136,636.63**	**$149,478.89**	**$12,842.26**	**9.40%**
2130 Health Services						
10-2-2130-5110-00000 Salaries, Health Services	74,641.00	61,461.50	76,880.23	78,088.00	1,207.77	1.57%
10-2-2130-5111-00000 Staff Salaries, Health Services	0.00	14,825.18	0.00	0.00	0.00	
10-2-2130-5210-00000 Health Buybacks, Health Services	1,600.00	1,600.00	1,600.00	1,600.00	0.00	0.00%
10-2-2130-5213-00000 Life/LTD Insurance, Health Services	0.00	190.62	0.00	0.00	0.00	
10-2-2130-5220-00000 Social Security, Health Services	4,726.94	4,828.99	5,791.30	4,940.66	(850.64)	(14.69)%
10-2-2130-5221-00000 Medicare, Health Services	1,105.49	1,129.38	1,354.41	1,155.48	(198.93)	(14.69)%
10-2-2130-5234-00000 403B Health Services	2,239.16	1,821.30	2,754.18	2,342.56	(411.62)	(14.95)%
10-2-2130-5321-00000 Student Lunch Payments, Health Services	0.00	862.85	0.00	0.00	0.00	
10-2-2130-5610-00000 Supplies, Health Services	650.00	1,320.14	1,000.00	879.00	(121.00)	(12.10)%

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10-2-2130-5651-00000 Software, Health Services	936.50	925.50	936.50	975.00	38.50	4.11%
10-2-2130-5810-00000 Dues & Fees - Health Services	0.00	105.00	0.00	0.00	0.00	
2130 Health Services	**$85,899.09**	**$89,070.46**	**$90,316.62**	**$89,980.70**	**$(335.92)**	**(0.37)%**
2140 Psychological Services						
10-2-2140-5320-00000 Psychogical Services	25,000.00	19,387.50	20,000.00	25,000.00	5,000.00	25.00%
2140 Psychological Services	**$25,000.00**	**$19,387.50**	**$20,000.00**	**$25,000.00**	**$5,000.00**	**25.00%**
2150 Speech Services						
10-2-2150-5220-00000 Social Security, Speech	6,696.00	66.27	0.00	0.00	0.00	
10-2-2150-5221-00000 Medicare, Speech	1,566.00	15.49	0.00	0.00	0.00	
10-2-2150-5320-00000 Speech Services	108,000.00	63,915.29	86,000.00	95,500.00	9,500.00	11.05%
10-2-2150-5321-00000 Extended Year Program, Speech	6,500.00	1,068.75	7,500.00	2,000.00	(5,500.00)	(73.33)%
10-2-2150-5580-00000 Speech - Travel	0.00	246.38	0.00	0.00	0.00	
2150 Speech Services	**$122,762.00**	**$65,312.18**	**$93,500.00**	**$97,500.00**	**$4,000.00**	**4.28%**
2160 OT/PT Services						
10-2-2160-5320-00000 OT/PT Services	53,000.00	29,023.52	53,000.00	60,000.00	7,000.00	13.21%
10-2-2160-5321-00000 Extended Year Services, OT/PT	1,500.00	0.00	1,000.00	1,000.00	0.00	0.00%
2160 OT/PT Services	**$54,500.00**	**$29,023.52**	**$54,000.00**	**$61,000.00**	**$7,000.00**	**12.96%**
2190 Other Student Services						
10-2-2190-5320-00000 BCBA Services	0.00	0.00	0.00	14,500.00	14,500.00	
2190 Other Student Services	**$0.00**	**$0.00**	**$0.00**	**$14,500.00**	**$14,500.00**	---
2210 Improvement/Instruction						
10-2-2210-5240-00000 Teacher Reimb- Conferences, Improvement	37,000.00	20,251.23	34,500.00	34,500.00	0.00	0.00%
10-2-2210-5241-00000 Incent/TeacherExcellence, Improvement	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00%
10-2-2210-5320-00000 Contracted Svs, Improvement	0.00	0.00	0.00	10,000.00	10,000.00	
10-2-2210-5321-00000 Inservice Contracted Serv, Improvement	0.00	71.00	0.00	0.00	0.00	
10-2-2210-5329-00000 Wellness Program, Improvement	1,000.00	700.00	1,000.00	1,000.00	0.00	0.00%

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10-2-2210-5580-00000 Travel Expense, Improvement	2,619.00	131.60	1,000.00	1,000.00	0.00	0.00%
2210 Improvement/Instruction	**$55,619.00**	**$21,153.83**	**$51,500.00**	**$61,500.00**	**$10,000.00**	**19.42%**
2211 Supervision/Improvement						
10-2-2211-5322-00000 Evaluators, Supervision of Improvement	10,000.00	0.00	0.00	0.00	0.00	
2211 Supervision/Improvement	**$10,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	---
2220 Library						
10-2-2220-5110-00000 Teacher Salaries - Library	68,913.60	69,169.46	71,244.00	97,842.00	26,598.00	37.33%
10-2-2220-5211-00000 Health Insurance, Library	26,730.08	25,059.45	28,011.17	43,712.76	15,701.59	56.05%
10-2-2220-5212-00000 Dental Ins - Library	1,445.39	1,355.12	1,422.72	1,980.68	557.96	39.22%
10-2-2220-5213-00000 Life/LTD, Library	0.00	96.00	0.00	0.00	0.00	
10-2-2220-5220-00000 Social Security, Library	4,272.64	3,765.87	4,417.13	6,066.20	1,649.07	37.33%
10-2-2220-5221-00000 Medicare, Library	999.25	880.88	1,033.04	1,418.71	385.67	37.33%
10-2-2220-5232-00000 Teacher Retirement - Library	13,534.56	13,584.81	13,700.31	18,814.90	5,114.59	37.33%
10-2-2220-5234-00000 403b Library	2,067.31	2,075.08	2,137.40	2,935.14	797.74	37.32%
10-2-2220-5610-00000 Supplies, Library	2,500.00	2,432.71	2,300.00	2,500.00	200.00	8.70%
10-2-2220-5640-00000 Books, Library	5,350.00	5,308.56	5,000.00	6,000.00	1,000.00	20.00%
10-2-2220-5650-00000 Software, Library	0.00	0.00	0.00	600.00	600.00	
2220 Library	**$125,812.83**	**$123,727.94**	**$129,265.77**	**$181,870.39**	**$52,604.62**	**40.69%**
2310 School Board						
10-2-2310-5110-00000 Salaries, School Board	1,025.00	4,983.77	3,025.00	5,000.00	1,975.00	65.29%
10-2-2310-5220-00000 Social Security, School Board	79.00	1,335.00	231.40	382.50	151.10	65.30%
10-2-2310-5221-00000 Medicare, School Board	0.00	72.27	0.00	0.00	0.00	
10-2-2310-5320-00000 Contracted Services, School Board	43,000.00	30,886.00	17,000.00	17,000.00	0.00	0.00%
10-2-2310-5360-00000 Legal Services, School Board	5,000.00	15,218.12	10,000.00	10,000.00	0.00	0.00%
10-2-2310-5370-00000 Audit, School Board	13,000.00	12,350.00	13,500.00	13,500.00	0.00	0.00%
10-2-2310-5540-00000 Advertising, School Board	3,000.00	2,119.82	3,000.00	3,000.00	0.00	0.00%
10-2-2310-5610-00000 Supplies, School Board	350.00	1,642.94	350.00	1,000.00	650.00	185.71%
10-2-2310-5810-00000 Dues and Fees, School Board	3,580.00	3,378.96	3,580.00	3,580.00	0.00	0.00%

SAU #76 - Lyme School District
Proposed Budget 2027

Report # 28061

Account Number / Description	FY25 Budget Revised 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Budget Revised 7/1/2025 - 6/30/2026	Initial FY27 7/1/2026 - 6/30/2027	$ Change	% Change
2310 School Board	**$69,034.00**	**$71,986.88**	**$50,686.40**	**$53,462.50**	**$2,776.10**	**5.48%**
2320 SAU Administration						
10-2-2320-5110-00000 Salaries, SAU	314,162.00	316,956.21	282,247.39	456,564.39	174,317.00	61.76%
10-2-2320-5111-00000 Staff Salaries, SAU	46,415.28	42,417.55	65,684.55	63,860.00	(1,824.55)	(2.78)%
10-2-2320-5210-00000 Health Buybacks, SAU	1,804.00	0.00	0.00	2,888.00	2,888.00	
10-2-2320-5211-00000 Health Insurance, SAU	57,988.34	72,602.54	122,811.52	92,034.80	(30,776.72)	(25.06)%
10-2-2320-5212-00000 Dental Insurance, SAU	2,610.19	3,164.68	5,173.97	4,284.54	(889.43)	(17.19)%
10-2-2320-5213-00000 Life/LTD, SAU	0.00	770.01	0.00	0.00	0.00	
10-2-2320-5220-00000 Social Security, SAU	22,467.65	21,698.49	21,290.09	31,032.62	9,742.53	45.76%
10-2-2320-5221-00000 Medicare, SAU	5,254.53	5,074.82	4,979.13	7,257.63	2,278.50	45.76%
10-2-2320-5231-00000 Staff Retirement, SAU	13,280.28	16,740.73	19,992.18	21,419.06	1,426.88	7.14%
10-2-2320-5232-00000 Administration Retirement, SAU	18,229.90	18,229.90	18,384.86	18,936.32	551.46	3.00%
10-2-2320-5234-00000 403B, SAU	6,818.50	7,745.27	11,407.68	12,837.24	1,429.56	12.53%
10-2-2320-5320-00000 Contracted Services, SAU	700.00	297.00	700.00	700.00	0.00	0.00%
10-2-2320-5321-00000 Professional Development, SAU	9,000.00	4,463.91	7,000.00	10,000.00	3,000.00	42.86%
10-2-2320-5430-00000 Repairs, SAU	200.00	0.00	200.00	200.00	0.00	0.00%
10-2-2320-5431-00000 Network/Computer Maintenance, SAU	16,500.00	24,448.14	16,400.00	10,000.00	(6,400.00)	(39.02)%
10-2-2320-5531-00000 Telephone, SAU	1,400.00	1,654.64	1,600.00	1,600.00	0.00	0.00%
10-2-2320-5534-00000 Postage, SAU	900.00	799.35	1,200.00	1,200.00	0.00	0.00%
10-2-2320-5561-00000 Open Enrollment Tuition	0.00	0.00	0.00	0.01	0.01	
10-2-2320-5580-00000 Travel, SAU	2,500.00	269.88	2,000.00	5,500.00	3,500.00	175.00%
10-2-2320-5590-00000 Hiring/Pre Employment, SAU	500.00	154.75	500.00	500.00	0.00	0.00%
10-2-2320-5610-00000 Supplies, SAU	1,000.00	2,925.96	1,200.00	1,200.00	0.00	0.00%
10-2-2320-5640-00000 SAU Publications	0.00	0.00	0.00	1,000.00	1,000.00	
10-2-2320-5650-00000 Software, SAU	0.00	13,580.08	0.00	12,000.00	12,000.00	
10-2-2320-5733-00000 Furniture, SAU	1,000.00	0.00	500.00	500.00	0.00	0.00%
10-2-2320-5810-00000 Dues and Fees, SAU	1,899.27	2,240.00	1,795.00	2,000.00	205.00	11.42%
2320 SAU Administration	**$524,629.94**	**$556,233.91**	**$585,066.37**	**$757,514.61**	**$172,448.24**	**29.48%**

SAU #76 - Lyme School District
Proposed Budget 2027

Account Number / Description	FY25 Budget Revised 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Budget Revised 7/1/2025 - 6/30/2026	Initial FY27 7/1/2026 - 6/30/2027	$ Change	% Change
2400 School Administration						
10-2-2400-5110-00000 Salaries, School Administration	220,532.00	246,751.40	254,474.69	140,772.15	(113,702.54)	(44.68)%
10-2-2400-5111-00000 Staff Salaries - Administration	40,425.12	40,865.14	41,631.12	46,704.32	5,073.20	12.19%
10-2-2400-5211-00000 Health Insurance, School Administration	70,540.27	70,540.27	78,847.68	59,820.12	(19,027.56)	(24.13)%
10-2-2400-5212-00000 Dental Insurance, School Administration	3,372.57	3,372.57	3,541.20	2,567.96	(973.24)	(27.48)%
10-2-2400-5213-00000 Life/LTD, School Administration	0.00	542.58	0.00	0.00	0.00	
10-2-2400-5220-00000 Social Security, School Administration	16,303.34	17,364.12	18,129.30	11,570.52	(6,558.78)	(36.18)%
10-2-2400-5221-00000 Medicare, School Administration	3,812.87	4,060.93	4,239.92	2,706.01	(1,533.91)	(36.18)%
10-2-2400-5231-00000 Staff Retirement, School Administr	5,740.05	5,391.83	5,562.96	6,209.88	646.92	11.63%
10-2-2400-5232-00000 Admin Retirement, School Administr	43,312.62	47,436.74	47,840.00	26,521.56	(21,318.44)	(44.56)%
10-2-2400-5234-00000 403B, School Administration	7,424.46	9,302.93	9,634.95	7,830.06	(1,804.89)	(18.73)%
10-2-2400-5320-00000 Staff Development, School Administration	6,000.00	2,545.52	6,000.00	3,000.00	(3,000.00)	(50.00)%
10-2-2400-5321-00000 Staff Training	0.00	1,550.00	0.00	0.00	0.00	
10-2-2400-5531-00000 Telephone, School Administration	5,200.00	2,206.16	5,200.00	5,200.00	0.00	0.00%
10-2-2400-5534-00000 Postage, School Administration	700.00	718.33	700.00	700.00	0.00	0.00%
10-2-2400-5539-00000 Substitute Serv - Salaries, School Admin	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
10-2-2400-5580-00000 Travel, School Administration	0.00	0.00	500.00	500.00	0.00	0.00%
10-2-2400-5610-00000 Supplies, School Administration	2,650.00	1,101.23	3,250.00	5,375.00	2,125.00	65.38%
10-2-2400-5640-00000 Publications, School Administration	300.00	485.00	600.00	2,000.00	1,400.00	233.33%
10-2-2400-5739-00000 Office Equipment, School Administration	1,250.00	0.00	0.00	0.00	0.00	
10-2-2400-5810-00000 Dues and Fees, School Administration	1,825.00	1,424.89	2,825.00	3,450.00	625.00	22.12%
2400 School Administration	**$431,388.30**	**$457,659.64**	**$484,976.82**	**$326,927.58**	**$(158,049.24)**	**(32.59)%**
2600 Building & Grounds						
10-2-2600-5110-00000 Salaries, B & G	115,440.00	120,772.12	123,510.40	132,100.80	8,590.40	6.96%
10-2-2600-5112-00000 Summer Custodian Help, B & G	25,000.00	0.00	25,000.00	25,000.00	0.00	0.00%
10-2-2600-5211-00000 Health Insurance, B & G	31,051.48	31,095.78	33,666.08	32,214.52	(1,451.56)	(4.31)%
10-2-2600-5212-00000 Dental Insurance, B&G	1,071.20	1,071.20	1,124.76	1,174.68	49.92	4.44%
10-2-2600-5213-00000 Life/LTD, B & G	0.00	365.40	0.00	0.00	0.00	
10-2-2600-5220-00000 Social Security, B & G	7,157.28	7,262.55	7,657.64	8,190.25	532.61	6.96%

SAU #76 - Lyme School District
Proposed Budget 2027

Account Number / Description	FY25 Budget Revised 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Budget Revised 7/1/2025 - 6/30/2026	Initial FY27 7/1/2026 - 6/30/2027	$ Change	% Change
10-2-2600-5221-00000 Medicare, B & G	1,673.88	1,698.52	1,790.91	1,915.46	124.55	6.95%
10-2-2600-5231-00000 Retirement, B & G	15,619.24	16,210.74	15,747.42	16,842.80	1,095.38	6.96%
10-2-2600-5234-00000 403B	1,362.92	1,487.64	1,542.58	3,962.92	2,420.34	156.90%
10-2-2600-5260-00000 Worker's Comp, B&G	0.00	1,667.00	0.00	0.00	0.00	
10-2-2600-5320-00000 Contracted Services	100,000.00	122,960.20	100,000.00	71,230.00	(28,770.00)	(28.77)%
10-2-2600-5421-00000 Trash Removal, B & G	15,000.00	13,881.84	15,000.00	15,000.00	0.00	0.00%
10-2-2600-5424-00000 Snow Removal, B & G	5,000.00	0.00	3,000.00	5,000.00	2,000.00	66.67%
10-2-2600-5429-00000 B&G Services	0.00	0.00	16,000.00	27,300.00	11,300.00	70.63%
10-2-2600-5430-00000 Repairs to Building, B & G	65,000.00	76,209.00	49,000.00	0.00	(49,000.00)	(100.00)%
10-2-2600-5431-00000 Grounds Upkeep, B & G	10,000.00	10,154.00	7,000.00	7,000.00	0.00	0.00%
10-2-2600-5433-00000 LWA Water Fee	4,100.00	1,976.50	4,100.00	4,900.00	800.00	19.51%
10-2-2600-5434-00000 Generator Repairs/Maintenance, B&G	2,000.00	1,668.24	2,000.00	2,000.00	0.00	0.00%
10-2-2600-5435-00000 Equipment Repairs/Maintenance, B&G	10,000.00	982.01	8,000.00	2,000.00	(6,000.00)	(75.00)%
10-2-2600-5520-00000 Building Insurance, B & G	16,560.00	147,307.00	19,682.00	19,934.00	252.00	1.28%
10-2-2600-5610-00000 Custodial Supplies, B & G	20,000.00	21,339.96	20,000.00	20,000.00	0.00	0.00%
10-2-2600-5621-00000 LP Gas, B & G	10,000.00	2,419.76	10,000.00	3,200.00	(6,800.00)	(68.00)%
10-2-2600-5622-00000 Electricity, B & G	46,470.00	45,399.84	42,000.00	45,400.00	3,400.00	8.10%
10-2-2600-5624-00000 Wood Pellets, B & G	23,000.00	20,396.20	23,000.00	23,000.00	0.00	0.00%
10-2-2600-5626-00000 Diesel Fuel, B & G	1,500.00	287.66	1,500.00	1,500.00	0.00	0.00%
10-2-2600-5733-00000 Furniture/Furniture Repairs, B & G	1,500.00	0.00	500.00	500.00	0.00	0.00%
10-2-2600-5739-00000 Equipment, B & G	0.00	3,060.76	1,000.00	1,000.00	0.00	0.00%
2600 Building & Grounds	**$528,506.00**	**$649,673.92**	**$531,821.79**	**$470,365.43**	**$(61,456.36)**	**(11.56)%**
2700 Transportation						
10-2-2700-5320-00000 Contracted Services, Transportation	134,260.00	147,406.00	145,000.00	160,473.00	15,473.00	10.67%
10-2-2700-5440-00000 Field Trips, Transportation	5,000.00	6,249.30	5,000.00	7,500.00	2,500.00	50.00%
10-2-2700-5626-00000 Bus Fuel, Transportation	10,000.00	992.34	10,000.00	0.00	(10,000.00)	(100.00)%
2700 Transportation	**$149,260.00**	**$154,647.64**	**$160,000.00**	**$167,973.00**	**$7,973.00**	**4.98%**
5100 Debt Service						

SAU #76 - Lyme School District
Proposed Budget 2027

Account Number / Description	FY25 Budget Revised 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Budget Revised 7/1/2025 - 6/30/2026	Initial FY27 7/1/2026 - 6/30/2027	$ Change	% Change
10-2-5100-5830-00000 Bond Interest	132,485.66	130,656.70	176,660.81	159,670.28	(16,990.53)	(9.62)%
10-2-5100-5910-00000 Bond Principal	149,481.84	175,257.45	392,551.52	377,550.00	(15,001.52)	(3.82)%
5100 Debt Service	**$281,967.50**	**$305,914.15**	**$569,212.33**	**$537,220.28**	**$(31,992.05)**	**(5.62)%**
5221 Transfer to Food Service						
10-2-5221-5930-00000 Transfer to Food Service	65,000.00	167,916.11	91,500.00	174,250.00	82,750.00	90.44%
5221 Transfer to Food Service	**$65,000.00**	**$167,916.11**	**$91,500.00**	**$174,250.00**	**$82,750.00**	**90.44%**
Total General Fund Budget	**$8,921,880.00**	**$8,690,343.47**	**$9,195,614.00**	**$9,585,680.53**	**$390,066.53**	**4.24%**
3100 Food Service						
21-2-3100-5110-00000 Salaries, Food Service	65,000.00	68,871.29	66,950.00	68,959.00	2,009.00	3.00%
21-2-3100-5111-00000 Food Service Assistant Salaries	13,876.08	20,755.49	19,797.40	25,490.82	5,693.42	28.76%
21-2-3100-5210-00000 Health Buybacks, Food Service	0.00	1,480.00	0.00	1,760.00	1,760.00	
21-2-3100-5211-00000 Health Insurance, Food Service	18,563.82	27,843.86	37,348.30	43,712.90	6,364.60	17.04%
21-2-3100-5212-00000 Dental Insurance, Food Service	803.44	1,505.68	1,897.06	1,980.66	83.60	4.41%
21-2-3100-5213-00000 Life/LTD, Food Service	0.00	265.60	0.00	0.00	0.00	
21-2-3100-5220-00000 Social Security, Food Service	4,890.32	5,337.37	5,378.34	5,965.01	586.67	10.91%
21-2-3100-5221-00000 Medicare, Food Service	1,143.70	1,248.33	1,257.84	1,395.05	137.21	10.91%
21-2-3100-5231-00000 Food Service, Retirement	9,139.02	8,907.11	8,536.22	8,792.30	256.08	3.00%
21-2-3100-5234-00000 403B Food Service	2,366.32	1,316.63	1,338.92	0.00	(1,338.92)	(100.00)%
21-2-3100-5320-00000 Food Service, Contracted Services	0.00	(6,487.66)	0.00	0.00	0.00	
21-2-3100-5610-00000 Supplies, Food Service	4,999.30	11,500.12	4,995.92	11,845.00	6,849.08	137.09%
21-2-3100-5630-00000 Food Purchases, Food Service	60,000.00	108,590.75	60,000.00	101,849.26	41,849.26	69.75%
21-2-3100-5632-00000 Special Event Food	0.00	2,558.39	0.00	0.00	0.00	
21-2-3100-5739-00000 Equipment, Food Service	0.00	1,307.29	0.00	0.00	0.00	
Total Food Service	**$180,782.00**	**$255,000.25**	**$207,500.00**	**$271,750.00**	**$64,250.00**	**30.96%**
Total Operating Budget	**$9,102,662.00**	**$8,945,343.72**	**$9,403,114.00**	**$9,857,430.53**	**$454,316.53**	**4.83%**
Idea B Grant - 82609						

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Account Number / Description	FY25 Budget Revised 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Budget Revised 7/1/2025 - 6/30/2026	Initial FY27 7/1/2026 - 6/30/2027	$ Change	% Change
22-2-1200-5321-82609 Ideab #82609 - Prof Development	0.00	2,401.19	0.00	0.00	0.00	
Idea B Grant	**$0.00**	**$2,401.19**	**$0.00**	**$0.00**	**$0.00**	---
Idea Preschool Grant						
22-2-2150-5320-02742 Idea Preschool - Speech Salaries	0.00	500.00	0.00	0.00	0.00	
22-2-2160-5320-02742 Idea Preschool, OT/PT Services	0.00	400.00	0.00	0.00	0.00	
Idea Preschool Grant	**$0.00**	**$900.00**	**$0.00**	**$0.00**	**$0.00**	---
Idea B Grant - 02549						
22-2-1200-5610-02549 Idea B - Supplies	0.00	1,916.00	0.00	0.00	0.00	
22-2-2150-5320-02549 Idea B - Speech Salaries	0.00	45,000.00	0.00	0.00	0.00	
22-2-2160-5320-02549 Idea B - OT/PT	0.00	26,082.72	0.00	0.00	0.00	
22-2-2210-5240-02549 Idea B - Professional Development	0.00	100.00	0.00	0.00	0.00	
Idea B Grant - 02549	**$0.00**	**$73,098.72**	**$0.00**	**$0.00**	**$0.00**	---
Ideab Grant - 44449						
22-2-1200-5320-44449 Contracted Services	0.00	6,900.00	0.00	0.00	0.00	
Ideab Grant - 44449	**$0.00**	**$6,900.00**	**$0.00**	**$0.00**	**$0.00**	---
Title I Grant 02800						
22-2-1100-5110-02800 Title I, Salaries	0.00	20,531.25	0.00	0.00	0.00	
22-2-1100-5220-02800 Title I, Social Security	0.00	1,272.94	0.00	0.00	0.00	
22-2-1100-5221-02800 Title I, Medicare	0.00	297.70	0.00	0.00	0.00	
22-2-1100-5232-02800 TEACHER RETIREMENT	0.00	4,032.34	0.00	0.00	0.00	
Title I Grant	**$0.00**	**$26,134.23**	**$0.00**	**$0.00**	**$0.00**	---
Title II Grant #						
22-2-2210-5320-02900 Title II - Professional Development	0.00	2,193.00	0.00	0.00	0.00	
Title II Grant	**$0.00**	**$2,193.00**	**$0.00**	**$0.00**	**$0.00**	---
Title II Grant #68848						

SAU #76 - Lyme School District
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Account Number / Description	FY25 Budget Revised 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Budget Revised 7/1/2025 - 6/30/2026	Initial FY27 7/1/2026 - 6/30/2027	$ Change	% Change
22-2-2210-5320-68848 Title II, Prof. Dev.	0.00	3,955.00	0.00	0.00	0.00	
Title II Grant #68848	**$0.00**	**$3,955.00**	**$0.00**	**$0.00**	**$0.00**	---
Title IV 98848						
22-2-1100-5739-98848 Title IV - Equipment	0.00	8,940.00	0.00	0.00	0.00	
Title IV 98848	**$0.00**	**$8,940.00**	**$0.00**	**$0.00**	**$0.00**	---
Title IV 77747						
22-2-1100-5320-77747 Title IV Contracted Service	0.00	1,680.00	0.00	0.00	0.00	
Title IV 77747	**$0.00**	**$1,680.00**	**$0.00**	**$0.00**	**$0.00**	---
Safe Grant						
22-2-2600-5320-10000 SAFE Grant Contracted Service	0.00	96,692.73	0.00	0.00	0.00	
Safe Grant	**$0.00**	**$96,692.73**	**$0.00**	**$0.00**	**$0.00**	---
Small Rural Schools Grant						
22-2-2190-5740-00000 Small Rural Schools Grant, Equipment	0.00	17,087.16	0.00	0.00	0.00	
Small Rural Schools Grant	**$0.00**	**$17,087.16**	**$0.00**	**$0.00**	**$0.00**	---
Total Grants	**$0.00**	**$239,982.03**	**$0.00**	**$0.00**	**$0.00**	---
Total Budget with Grants	**$9,102,662.00**	**$9,185,325.75**	**$9,403,114.00**	**$9,857,430.53**	**$454,316.53**	**4.83%**
5251 TR to Capital Reserves						
10-2-5251-5930-00000 Transfer to C.R.F. from Surplus	0.00	100,000.00	0.00	0.00	0.00	
5251 TR to Capital Reserves	**$0.00**	**$100,000.00**	**$0.00**	**$0.00**	**$0.00**	---
Building Construction						
30-2-2310-5640-70002 Printing/publications	0.00	251.54	0.00	0.00	0.00	
30-2-4500-5450-70002 Construction Services	2,599,317.00	1,008,340.13	0.00	0.00	0.00	
Total Construction Project	**$2,599,317.00**	**$1,008,591.67**	**$0.00**	**$0.00**	**$0.00**	---

SAU #76 - Lyme School District
Proposed Budget 2027

Report # 28061

Account Number / Description	FY25 Budget Revised 7/1/2024 - 6/30/2025	FY25 Actual 7/1/2024 - 6/30/2025	FY26 Budget Revised 7/1/2025 - 6/30/2026	Initial FY27 7/1/2026 - 6/30/2027	$ Change	% Change
Total Operations	**$11,701,979.00**	**$10,293,917.42**	**$9,403,114.00**	**$9,857,430.53**	**$454,316.53**	**4.83%**