



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, 2026 to June 30, 2027

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 17, 2026

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	<i>Richard Jones</i>
Judith Brotman	Select Board Representative	<i>Judith Brotman</i>
Kristin Roth	School Board Representative	<i>Kristin Roth</i>
Jennifer Boylston		
William Malcolm		
Richard Brown		<i>Richard Brown</i>
Brian Spence		
Vince Berk		
Phil Kinsler		<i>Phil Kinsler</i>
Kate Stokes		<i>Kate Stokes</i>
Stacy Summerfield		<i>Stacy Summerfield</i>

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

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2025	Appropriations as Approved by DRA for period ending 6/30/2026	School Board's Appropriations for period ending 6/30/2027 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2027 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (Recommended) (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$5,171,758	\$5,319,533	\$5,639,226	\$0	\$5,639,226	\$0
1200-1299	Special Programs	02	\$680,243	\$827,598	\$777,911	\$0	\$777,911	\$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
			\$5,852,001	\$6,147,131	\$6,417,137	\$0	\$6,417,137	\$0
Instruction Subtotal								
Support Services								
2000-2199	Student Support Services	02	\$329,429	\$394,453	\$437,460	\$0	\$437,460	\$0
2200-2299	Instructional Staff Services	02	\$144,882	\$180,766	\$243,370	\$0	\$243,370	\$0
			\$474,311	\$575,219	\$680,830	\$0	\$680,830	\$0
Support Services Subtotal								
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$71,987	\$50,686	\$53,463	\$0	\$53,463	\$0
			\$71,987	\$50,686	\$53,463	\$0	\$53,463	\$0
General Administration Subtotal								
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$556,234	\$585,066	\$757,515	\$0	\$757,515	\$0
2400-2499	School Administration Service	02	\$457,660	\$484,977	\$326,928	\$0	\$326,928	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$649,674	\$531,822	\$470,365	\$0	\$470,365	\$0



Proposed Budget

2700-2799	Student Transportation	02	\$154,648	\$160,000	\$167,973	\$0	\$167,973	\$0	
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0	
	Executive Administration Subtotal		\$1,818,216	\$1,761,865	\$1,722,781	\$0	\$1,722,781	\$0	
Non-Instructional Services									
3100	Food Service Operations	02	\$255,000	\$207,500	\$271,750	\$0	\$271,750	\$0	
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0	
	Non-Instructional Services Subtotal		\$255,000	\$207,500	\$271,750	\$0	\$271,750	\$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	\$175,257	\$392,552	\$377,550	\$0	\$377,550	\$0	
5120	Debt Service - Interest	02	\$130,657	\$176,661	\$159,670	\$0	\$159,670	\$0	
	Other Outlays Subtotal		\$305,914	\$569,213	\$537,220	\$0	\$537,220	\$0	
Fund Transfers									
5220-5221	To Food Service	02	\$167,916	\$91,500	\$174,250	\$0	\$174,250	\$0	
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0	
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	



Proposed Budget

9992	Deficit Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$167,916	\$91,500	\$174,250	\$0	\$174,250	\$174,250	\$0
	Total Operating Budget Appropriations	\$167,916	\$91,500	\$174,250	\$0	\$174,250	\$174,250	\$0



Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2027 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2027 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (Recommended) (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
4600	Building Improvement Services	03	\$241,643	\$0	\$241,643	\$0
			<i>Purpose: Use of Bond Proceeds</i>			
Total Proposed Special Articles			\$241,643	\$0	\$241,643	\$0



2026
MS-27

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for 6/30/2027 (Recommended) (Not Recommended)	School Board's Appropriations for 6/30/2027 (Recommended) (Not Recommended)	Budget Committee's Appropriations for 6/30/2027 (Recommended) (Not Recommended)	Budget Committee's Appropriations for 6/30/2027 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2026
MS-27

Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2026	School Board's Estimated Revenues for period ending 6/30/2027	Budget Committee's Estimated Revenues for period ending 6/30/2027
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1448	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$300	\$300	\$300
1600-1699	Food Service Sales	02	\$116,000	\$97,500	\$97,500
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$10,538	\$10,539	\$10,539
Local Sources Subtotal			\$126,838	\$108,339	\$108,339
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	\$5,862	\$3,062	\$3,062
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			\$5,862	\$3,062	\$3,062
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
4570	Disabilities Programs	02	\$65,700	\$65,700	\$65,700
4580	Medicaid Distribution		\$0	\$0	\$0



Proposed Budget

4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	02	\$482	\$400	\$400
	Federal Sources Subtotal		\$66,182	\$66,100	\$66,100
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	02	\$91,500	\$174,250	\$174,250
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	03	\$0	\$241,643	\$241,643
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$91,500	\$415,893	\$415,893
	Total Estimated Revenues and Credits		\$290,382	\$593,394	\$593,394



Proposed Budget

Item	School Board Period ending 6/30/2027 (Recommended)	Budget Committee Period ending 6/30/2027 (Recommended)
Operating Budget Appropriations	\$9,857,431	\$9,857,431
Special Warrant Articles	\$241,643	\$241,643
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$10,099,074	\$10,099,074
Less Amount of Estimated Revenues & Credits	\$593,394	\$593,394
Less Amount of State Education Tax/Grant	\$1,256,781	\$1,256,781
Estimated Amount of Taxes to be Raised	\$8,248,900	\$8,248,900



Proposed Budget

1. Total Recommended by Budget Committee	\$10,099,074
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$377,550
3. Interest: Long-Term Bonds & Notes	\$159,670
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>)	\$537,220
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$9,561,854
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$956,185
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: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$11,055,259