

# Memo

**To:** Lyme Town Budget Committee  
**From:** Mike Harris  
**Date:** 12/15/2014  
**Re:** FY 2016 budget proposal

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The proposed FY16 operating budget total as submitted by the Lyme School Board and the SAU 76 administration is **\$5,981,026**. That total is an **increase of \$260,506** from the FY15 budget (**4.5%**). Because of the inclusion of several new revenues and increased revenues in the budget, the district allocation by which the tax rate is set would increase by **\$161,687 (3.7%)**.

The budget proposal does not include any increases for teacher salaries because they are the subject of current collective bargaining; any salary increases from a new teachers' contract will be included in a separate warrant article. The budget proposal does, though, include increases for health insurance and retirement funding as based on the rates that have been projected.

The district's controllable costs are generally considered to be those expenditures that are attributable to accounts other than special education and secondary education. The controllable costs in the budget proposal **increase by \$89,000 (2.7%)**.

The increase in the budget is almost entirely attributable to increases in special education (totaling \$164,000) and in health insurance payments (totaling about \$80,000) and retirement costs (totaling about \$45,000). The rest of the budget has actually had a slight net reduction.

## Decreases

The most substantial decreases are in the accounts for (a) heating fuel costs (**\$10,000**) that are expected because of the new wood pellet system and (b) expenses for the portable classrooms that we have returned (**\$27,000**). There are also smaller savings of about **\$3,600** total in expenses for the SAU computers and Internet and of **\$5,000** in the school board account that had been used previously for the architect's fees.

## Increases

The most substantial increases are in the following accounts:

**High School Tuitions** – The total for these accounts is set at \$1,564,165 which would constitute an increase of **\$7,565 (0.5%)**. The increase is the result of dropping one enrollment based on projections (for a total of 82) at rates that are projected to increase by 3%. We typically do not receive the actual rates from the receiving schools until later in the winter.

**High School Special Education** – An increase of **\$148,000** has been added to account for the expected placements of two special education students who are currently in non-budgeted out-of-district placements. The administration recommends the budget addition given the likelihood of their continued placements in 2015-16. Some of that increase is offset by revenues including funds from the Special Education Reserve Fund (\$60,000) and from NH catastrophic aid (\$8,000 increase).

**Staffing** – There are two requested changes in staffing that the administration requests. (1) The promotion of one special education to the status of half-time teacher/half-time aide. This change has been anticipated as the aide has completed the requirements for the position, and the change is needed to address the school's needs for a behavioral specialist and for additional case management services. The promotion will cost approximately **\$7,000**. (2) The addition of preschool services for next year including a paraprofessional aide to work with a preschool student and the fees for a consultant to administer the programming at a total cost of about **\$10,000**.

The non-teacher salaries have been listed in the proposed budget with increases of 2.0% for a total of **\$17,000**.

**Teacher benefits** – Rates for medical insurance have been increased by 20.9%, and this change results in an increase of **\$80,000**. Retirement contributions are mandated to increase by 10.6% for teachers and 3.7% for other employees. This change results in an increase of about **\$25,000**. There are also retirement benefits listed totaling approximately **\$20,000** for employees who have submitted notice of their retirements in June of 2016. Dental insurance rates have remained level. Note that there are no single lines reflective of the total health or retirement benefits. They are scattered throughout the budget wherever there are employee salaries.

**Regular Instruction** – The school has recently purchased a new student information system that will require an annual service fee of **\$8,000**.

**Food Service** – The budgeted increase for the changes in our food service program come to about **\$24,000**. For the past two years, our food service was operated by Café Services. However, dissatisfaction with that has led us to operate the service independently this year with the hope that we can offset some of that cost with increased sales.

**Debt Service** - In the current year's budget, we are paying \$77,241 for the old bond that is being retired and about \$77,000 in interest for the new bond. That is a total of \$154,241. For the FY16 budget, we will pay a total of \$191,236 for the new bond, an increase of **\$37,000**. This increase is essentially offset, though, by savings in heating oil (\$10,000) and in the elimination of the portable classrooms (\$27,000) and the architect's fees (\$5,000) that are in the current budget.

### Revenues

Three revenue sources will decrease in the FY16 budget: (1) funding from the state-wide educational adequacy tax that is set by the state will drop by \$5,600, (2) the building aid which the Lyme district has collected for the past twenty years for its 1994 building project will terminate with the end of that project's bond payments (\$23,000), and (3) the funding from the Lyme Foundation for the early language program at the school will terminate (\$40,000).

Several other revenues will increase, however, and net about \$100,000 more than the revenues for the current year: (1) Lyme will receive a \$21,000 increase in state adequacy aid, (2) special education catastrophic aid will increase about \$8,000 according to projections based on current services and placements, (3) the administration and school board recommend the transfer of \$60,000 from the

Special Education Reserve Fund and of \$20,000 from the Building Maintenance Reserve Fund for use with the FY16 budget, and (4) the district received a \$45,000 rebate on the installation of the wood pellet boiler that will carry into FY16 as a revenue.

**Reserve Fund Balances**

Maintenance School Building	\$83,030
School Enrollment	\$100,108
Special Education	\$225,284
High School	@ \$500,000

**Comments**

The administration and school board have deliberated at length over this budget because of the pressures exerted by mandatory and contracted expenses in special education and health and retirement costs. The following are comments about those deliberations:

- The current budget already reflects reductions made in such important items as textbooks (i.e. the purchase of a new math textbook series to accommodate the Common Core standards has been delayed) and academic support. Also, numerous accounts (e.g. high school tuitions, retirement benefits) have been reduced to levels below what were initially recommended.
- Second, the board has attempted to maximize revenues with the use of two of the reserve funds.
- Third, the board and administration recognize that further reductions will come at the cost of services in operations and/or in educational programming and staffing.
- One of the significant pressures on the budget comes from health insurance. That benefit along with teacher salaries are the subject of collective bargaining negotiations between the board and the teachers' association. Although the board cannot share much information about the status or details of those negotiations, they will become relevant and will affect the final budget. The district representatives will expect to engage in some discussions with the budget committee at its upcoming meetings.

# SAU #76 - Lyme School District

## Anticipated Revenue 2016

Report # 10626

Statement Code: Revenue

Very Preliminary Revenue Figures.

Account Number / Description	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Anticipated 7/1/2015 - 6/30/2016	Difference
<b>10 GENERAL FUND</b>				
10-0-1111-4000-00000 Current Appropriations	(4,389,899.00)	(4,422,180.86)	(4,583,868.35)	(161,687.49)
10-0-1510-4000-00000 Interest on Investments	(150.77)	(300.00)	(300.00)	0.00
10-0-1990-4000-00000 Other Local Revenue	(10,733.76)	(875.00)	(875.00)	0.00
10-0-1991-4000-00000 Scholarship Income	(2,018.24)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(782,503.00)	(800,644.00)	(794,962.00)	5,682.00
10-0-3110-4000-00000 Equitable Ed Aid	(246,149.00)	(265,841.00)	(287,108.00)	(21,267.00)
10-0-3210-4000-00000 School Building Aid	(22,992.74)	(22,993.00)	0.00	22,993.00
10-0-3230-4000-00000 Catastrophic Aid	(9,670.34)	(22,000.00)	(30,000.00)	(8,000.00)
10-0-3240-4000-00000 Vocational Aid	(22,623.21)	(13,000.00)	(13,000.00)	0.00
10-0-4810-4000-00000 Federal Forest Reserve	(506.30)	(506.00)	(506.00)	0.00
10-0-5252-4000-00000 Special Ed. Reserve	0.00	0.00	(60,000.00)	(60,000.00)
10-0-5251-4000-00001 Maintenance Capital Reserve Fund	0.00	0.00	(20,000.00)	(20,000.00)
10-0-1920-4000-22345 Early Language	(50,000.00)	(40,000.00)	0.00	40,000.00
10-0-1980-4000-70000 Budgeted PY Fund Balance	0.00	0.00	(45,000.00)	(45,000.00)
<b>TOTAL 10 GENERAL FUND</b>	<b>\$(5,537,246.36)</b>	<b>\$(5,588,339.86)</b>	<b>\$(5,835,619.35)</b>	<b>\$(247,279.49)</b>
<b>21 FOOD SERVICE</b>				
21-0-1600-4000-00000 Food Service Sales	(43,056.00)	(49,628.00)	(54,628.00)	(5,000.00)
21-0-3260-4000-00000 Food Service Aid	(735.74)	(740.00)	(740.00)	0.00
21-0-4260-4000-00000 Child Nutrition Program	(9,132.53)	(10,760.00)	(11,836.00)	(1,076.00)
21-0-5221-4000-00000 Fund Transfers	(7,050.73)	(8,000.00)	(18,001.43)	(10,001.43)
<b>TOTAL 21 FOOD SERVICE</b>	<b>\$(59,975.00)</b>	<b>\$(69,128.00)</b>	<b>\$(85,205.43)</b>	<b>\$(16,077.43)</b>
<b>22 SPECIAL REVENUES</b>				
22-0-4520-4000-00000 Small Rural Schools Grant	(10,982.98)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(42,050.30)	(48,874.00)	(48,874.00)	0.00
22-0-4501-4000-02742 Idea Preschool Grant	(921.00)	(921.00)	(921.00)	0.00
22-0-4521-4000-02800 Title I Grant	(6,015.85)	(10,406.00)	(10,406.00)	0.00
<b>TOTAL 22 SPECIAL REVENUES</b>	<b>\$(59,970.13)</b>	<b>\$(60,201.00)</b>	<b>\$(60,201.00)</b>	<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>\$(5,657,191.49)</b>	<b>\$(5,717,668.86)</b>	<b>\$(5,981,025.78)</b>	<b>\$(263,356.92)</b>

# SAU #76 - Lyme School District

## Proposed Budget 2016

Report # 10625

Statement Code: A Working

Account Number / Description	2014 Budget 7/1/2013 - 6/30/2014	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Proposed 7/1/2015 - 6/30/2016	Difference
<b>1100 High School Instruction</b>					
10-1-1100-5310-00000 Secondary 504 Services	13,500.00	5,344.63	17,000.00	7,500.00	(9,500.00)
10-1-1100-5320-00000 High School Contracted Services	0.00	2,675.00	0.00	0.00	0.00
10-1-1100-5561-00000 High School Tuition, In-State	1,160,802.00	949,504.22	1,003,661.00	935,620.00	(68,041.00)
10-1-1100-5562-00000 High School Tuition, Out of State	436,528.00	584,749.50	512,922.00	606,676.00	93,754.00
10-1-1100-5563-00000 Vocational Tuition	35,968.00	26,260.50	23,017.00	14,369.00	(8,648.00)
	<b>\$1,646,798.00</b>	<b>\$1,568,533.85</b>	<b>\$1,556,600.00</b>	<b>\$1,564,165.00</b>	<b>\$7,565.00</b>
<b>1200 High School Special Ed.</b>					
10-1-1200-5110-00000 Salaries, Sec Special Ed	38,355.00	40,657.56	39,313.50	40,100.00	786.50
10-1-1200-5130-00000 Extended Year Tutoring, Sec Special Ed	500.00	0.00	1,000.00	500.00	(500.00)
10-1-1200-5211-00000 Health Insurance, Sec Special Ed	9,749.61	9,748.30	10,156.38	11,408.67	1,252.29
10-1-1200-5212-00000 Dental Insurance, Sec Special Ed	793.52	793.48	793.52	793.52	0.00
10-1-1200-5213-00000 Life/LTD Insurance, Sec Special Ed	0.00	90.00	105.00	105.00	0.00
10-1-1200-5220-00000 Social Security, Sec Special Ed	2,378.01	2,393.72	2,437.44	2,486.20	48.76
10-1-1200-5221-00000 Medicare, Sec Special Ed	556.15	559.80	570.05	581.45	11.40
10-1-1200-5232-00000 Retirement, Sec Special Ed	5,431.01	5,757.18	5,566.73	6,283.68	716.95
10-1-1200-5320-00000 Contracted Services, Sec Special Ed	2,500.00	2,605.00	2,500.00	2,500.00	0.00
10-1-1200-5321-00000 Staff Development, Sec Special Ed	2,650.00	2,124.00	2,650.00	2,700.00	50.00
10-1-1200-5360-00000 Legal Expenses, Sec Special Ed	2,500.00	0.00	2,500.00	2,500.00	0.00
10-1-1200-5561-00000 Non Residential Tuition, Sec Special Ed	32,200.00	38,602.70	38,900.00	34,750.00	(4,150.00)
10-1-1200-5562-00000 Residential Tuition, Sec Special Ed	0.00	19,102.98	0.00	150,000.00	150,000.00
10-1-1200-5580-00000 Travel Reimbursement, Sec Special Ed	2,000.00	2,000.00	1,500.00	1,500.00	0.00
	<b>\$99,613.30</b>	<b>\$124,434.72</b>	<b>\$107,992.62</b>	<b>\$256,208.52</b>	<b>\$148,215.90</b>
<b>1100 Regular Instruction</b>					
10-2-1100-5110-00000 Teacher Salaries, Instruction	1,093,336.08	1,134,987.32	1,172,814.98	1,194,757.66	21,942.68
10-2-1100-5111-00000 Staff Salaries, Instruction	54,709.00	26,584.67	22,556.01	12,302.72	(10,253.29)
10-2-1100-5120-00000 Substitute Salaries, Instruction	11,000.00	20,935.83	11,000.00	11,000.00	0.00
10-2-1100-5130-00000 Extra Curricular Stipends, Instruction	2,000.00	1,200.00	2,000.00	2,000.00	0.00
10-2-1100-5210-00000 Health Buybacks, Instruction	4,700.00	4,420.00	3,950.00	4,190.00	240.00
10-2-1100-5211-00000 Health Insurance, Instruction	241,961.17	238,951.84	255,266.14	272,808.54	17,542.40
10-2-1100-5212-00000 Dental Insurance, Instruction	17,606.35	14,615.26	17,743.85	16,979.68	(764.17)
10-2-1100-5213-00000 Life/LTD Insurance, Instruction	3,500.00	3,215.30	3,600.00	3,600.00	0.00
10-2-1100-5215-00000 HRA Administration, Instruction	400.00	337.50	400.00	400.00	0.00
10-2-1100-5220-00000 Social Security, Instruction	71,470.18	70,244.10	75,250.51	75,241.67	(8.84)
10-2-1100-5221-00000 Medicare, Instruction	16,714.79	16,428.21	17,598.94	17,596.88	(2.06)
10-2-1100-5231-00000 Staff Retirement, Instruction	0.00	48.75	0.00	0.00	0.00
10-2-1100-5232-00000 Teacher Retirement, Instruction	138,830.57	141,444.63	150,973.01	163,713.51	12,740.50
10-2-1100-5250-00000 Unemployment Comp, Instruction	1,800.00	1,025.00	1,800.00	1,800.00	0.00
10-2-1100-5260-00000 Workers Comp, Instruction	7,570.00	7,570.00	7,570.00	8,327.00	757.00
10-2-1100-5310-00000 504 Services, Instruction	1,000.00	0.00	1,000.00	1,000.00	0.00
10-2-1100-5320-00000 Fine Arts/Enrichment, Instruction	3,500.00	1,881.00	3,500.00	3,500.00	0.00
10-2-1100-5321-00000 Assessment, Instruction	7,000.00	3,280.00	7,000.00	4,000.00	(3,000.00)

# SAU #76 - Lyme School District

## Proposed Budget 2016

Report # 10625

Account Number / Description	2014 Budget 7/1/2013 - 6/30/2014	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Proposed 7/1/2015 - 6/30/2016	Difference
10-2-1100-5330-00000 ESL Services, Instruction	5,120.00	2,571.50	5,120.00	3,720.00	(1,400.00)
10-2-1100-5430-00000 Repairs to Equipment, Instruction	800.00	735.00	800.00	800.00	0.00
10-2-1100-5431-00000 Repairs/Computer Equipment, Instruction	1,500.00	1,134.67	1,500.00	1,500.00	0.00
10-2-1100-5442-00000 Copier & Laminator Leases, Instruction	8,600.00	6,740.65	8,600.00	8,600.00	0.00
10-2-1100-5532-00000 On-Line Services, Instruction	4,500.00	2,267.88	6,550.00	6,900.00	350.00
10-2-1100-5561-00000 K-8 Tuition, Instruction	0.00	4,788.00	0.00	0.00	0.00
10-2-1100-5610-00000 Supplies, Instruction	25,000.00	25,570.75	27,000.00	26,500.00	(500.00)
10-2-1100-5640-00000 Books, Instruction	11,500.00	2,359.21	7,500.00	500.00	(7,000.00)
10-2-1100-5650-00000 Software, Instruction	3,000.00	2,808.81	3,000.00	3,000.00	0.00
10-2-1100-5651-00000 Student Information System	0.00	0.00	0.00	8,250.00	8,250.00
10-2-1100-5733-00000 Furniture, Instruction	3,500.00	1,451.40	3,500.00	3,500.00	0.00
10-2-1100-5739-00000 Equipment, Instruction	500.00	834.96	2,500.00	2,500.00	0.00
10-2-1100-5740-00000 Computer Equipment, Instruction	25,520.00	25,330.95	27,850.00	28,670.00	820.00
	<b>\$1,766,638.14</b>	<b>\$1,763,763.19</b>	<b>\$1,847,943.44</b>	<b>\$1,887,657.66</b>	<b>\$39,714.22</b>
<b>1110 Foreign Language, Elem.</b>					
10-2-1110-5110-22345 Teacher Salaries, Foreign Language, Elem	63,356.00	67,026.00	72,108.95	72,108.95	0.00
10-2-1110-5211-22345 Health Insurance, Foreign Language, Elem	19,496.88	19,497.14	20,312.76	22,817.34	2,504.58
10-2-1110-5212-22345 Dental Insurance, Foreign Language, Elem	1,586.78	1,587.04	1,587.04	1,587.04	0.00
10-2-1110-5213-22345 Life/LTD Insurance, Foreign Language, El	0.00	180.00	180.00	180.00	0.00
10-2-1110-5220-22345 Social Security, Foreign Language, Elem.	3,928.07	3,612.98	4,470.75	4,470.75	0.00
10-2-1110-5221-22345 Medicare, Foreign Language, Elem.	918.66	845.04	1,045.58	1,045.58	0.00
10-2-1110-5232-22345 Retirement, Foreign Language, Elem.	8,971.30	9,962.89	10,210.72	11,299.60	1,088.88
10-2-1110-5610-22345 Supplies, Foreign Language, Elem.	500.00	315.56	500.00	500.00	0.00
10-2-1110-5640-22345 Books, Foreign Language, Elem.	500.00	0.00	500.00	500.00	0.00
	<b>\$99,257.69</b>	<b>\$103,026.65</b>	<b>\$110,915.80</b>	<b>\$114,509.26</b>	<b>\$3,593.46</b>
<b>1200 Elementary Special Ed</b>					
10-2-1200-5110-00000 Teacher Salaries, Elem Special Ed	151,213.00	153,048.00	194,969.79	216,987.79	22,018.00
10-2-1200-5111-00000 Staff Salaries, Elem Special Ed	117,550.00	137,017.17	154,848.00	166,664.23	11,816.23
10-2-1200-5112-00000 Pre-School Salaries, Elem. Special Ed	0.00	0.00	0.00	5,300.64	5,300.64
10-2-1200-5130-00000 Extended Year Tutoring, Elem Special Ed	11,000.00	6,494.74	8,500.00	10,000.00	1,500.00
10-2-1200-5210-00000 Health Buybacks, Elem Special Ed	805.00	500.00	500.00	750.00	250.00
10-2-1200-5211-00000 Health Insurance, Elem Special Ed	54,962.62	64,586.80	77,861.54	82,816.02	4,954.48
10-2-1200-5212-00000 Dental Insurance, Elem Special Ed	4,014.66	4,171.87	4,993.16	5,149.74	156.58
10-2-1200-5213-00000 Life/LTD Insurance, Elem Special Ed	0.00	1,112.58	750.00	750.00	0.00
10-2-1200-5220-00000 Social Security, Elem Special Ed	17,240.19	18,077.49	21,719.69	24,161.58	2,441.89
10-2-1200-5221-00000 Medicare, Elem Special Ed	4,031.97	4,228.11	5,079.63	5,650.69	571.06
10-2-1200-5231-00000 Retirement, Elem. Special Ed.	2,421.10	2,930.26	3,588.64	5,854.20	2,265.56
10-2-1200-5232-00000 Retirement, Elem Special Ed	21,411.80	22,147.74	27,607.79	30,551.53	2,943.74
10-2-1200-5320-00000 Contracted Services, Elem Special Ed	34,500.00	45,698.33	63,960.00	27,550.00	(36,410.00)
10-2-1200-5321-00000 Pre-School Consultant, Elem Special Ed	1,000.00	3,905.00	2,000.00	6,800.00	4,800.00
10-2-1200-5322-00000 Assessment, Elementary Special Ed	0.00	0.00	0.00	1,200.00	1,200.00
10-2-1200-5360-00000 Legal Expenses, Elem Special Ed	2,640.00	1,427.89	600.00	600.00	0.00

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Report # 10625

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10-2-1200-5560-00000 Preschool Tuition, Elem Special Ed	0.00	0.00	5,000.00	0.00	(5,000.00)
10-2-1200-5561-00000 K-8 Tuition, Elem Special Ed	104,000.00	64,110.57	74,000.00	74,000.00	0.00
10-2-1200-5580-00000 Travel Reimbursement, Elem Special Ed	1,000.00	79.37	1,000.00	1,000.00	0.00
10-2-1200-5610-00000 Supplies, Elem Special Ed	3,500.00	3,011.78	3,500.00	3,500.00	0.00
10-2-1200-5640-00000 Books, Elem Special Ed	800.00	117.93	800.00	1,200.00	400.00
10-2-1200-5733-00000 Furniture, Elem Special Ed	1,000.00	0.00	1,000.00	400.00	(600.00)
10-2-1200-5739-00000 Equipment, Elem Special Ed	2,400.00	2,540.00	2,400.00	1,200.00	(1,200.00)
10-2-1200-5740-00000 Computer Equipment, Elem Special Ed	3,000.00	3,057.90	3,000.00	1,800.00	(1,200.00)
	<b>\$538,490.34</b>	<b>\$538,263.53</b>	<b>\$657,678.24</b>	<b>\$673,886.42</b>	<b>\$16,208.18</b>
<b>2120 Guidance</b>					
10-2-2120-5110-00000 Salaries, Guidance	37,155.44	43,873.12	31,096.38	31,061.27	(35.11)
10-2-2120-5211-00000 Health Insurance, Guidance	6,507.61	7,981.48	6,777.56	7,605.52	827.96
10-2-2120-5212-00000 Dental Insurance, Guidance	407.61	499.98	408.03	407.16	(0.87)
10-2-2120-5213-00000 Life/LTD Insurance, Guidance	0.00	112.44	115.00	115.00	0.00
10-2-2120-5220-00000 Social Security, Guidance	2,303.64	2,523.14	1,927.98	1,925.80	(2.18)
10-2-2120-5221-00000 Medicare, Guidance	538.76	590.16	450.90	450.39	(0.51)
10-2-2120-5232-00000 Retirement, Guidance	5,261.25	6,213.24	4,403.26	0.00	(4,403.26)
	<b>\$52,174.31</b>	<b>\$61,793.56</b>	<b>\$45,179.11</b>	<b>\$41,565.14</b>	<b>\$(3,613.97)</b>
<b>2130 Health Services</b>					
10-2-2130-5110-00000 Salaries, Health Services	57,288.00	54,671.00	58,433.00	59,602.00	1,169.00
10-2-2130-5210-00000 Health Buybacks, Health Services	500.00	500.00	500.00	500.00	0.00
10-2-2130-5212-00000 Dental Insurance, Health Services	470.36	376.42	470.80	471.02	0.22
10-2-2130-5213-00000 Life/LTD Insurance, Health Services	0.00	162.12	175.00	175.00	0.00
10-2-2130-5220-00000 Social Security, Health Services	3,582.86	3,289.19	3,653.85	3,726.32	72.47
10-2-2130-5221-00000 Medicare, Health Services	837.93	769.28	854.53	871.48	16.95
10-2-2130-5232-00000 Retirement, Health Services	8,112.06	6,401.90	8,274.20	9,339.66	1,065.46
10-2-2130-5430-00000 Repairs, Health Services	200.00	278.80	200.00	200.00	0.00
10-2-2130-5610-00000 Supplies, Health Services	850.00	400.41	850.00	850.00	0.00
10-2-2130-5739-00000 Equipment, Health Services	800.00	959.00	800.00	800.00	0.00
	<b>\$72,641.21</b>	<b>\$67,808.12</b>	<b>\$74,211.38</b>	<b>\$76,535.48</b>	<b>\$2,324.10</b>
<b>2140 Psychological Services</b>					
10-2-2140-5320-00000 Psychological Services	26,680.00	27,375.00	21,000.00	21,000.00	0.00
	<b>\$26,680.00</b>	<b>\$27,375.00</b>	<b>\$21,000.00</b>	<b>\$21,000.00</b>	<b>\$0.00</b>
<b>2150 Speech Services</b>					
10-2-2150-5220-00000 Social Security, Speech	3,720.00	3,784.48	3,795.00	0.00	(3,795.00)
10-2-2150-5221-00000 Medicare, Speech	870.00	885.08	888.00	0.00	(888.00)
10-2-2150-5320-00000 Speech Services	26,963.00	27,983.70	60,000.00	64,000.00	4,000.00
10-2-2150-5321-00000 Extended Year Program, Speech	1,200.00	1,400.00	1,200.00	1,883.00	683.00
	<b>\$32,753.00</b>	<b>\$34,053.26</b>	<b>\$65,883.00</b>	<b>\$65,883.00</b>	<b>\$0.00</b>
<b>2160 OT/PT Services</b>					

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10-2-2160-5220-00000 Social Security, OT/PT	212.04	436.53	212.04	682.99	470.95
10-2-2160-5221-00000 Medicare, OT/PT	49.59	102.11	49.59	159.73	110.14
10-2-2160-5320-00000 OT/PT Services	25,385.00	18,289.74	22,385.00	22,057.28	(327.72)
10-2-2160-5321-00000 Extended Year Services, OT/PT	250.00	780.00	250.00	250.00	0.00
	<b>\$25,896.63</b>	<b>\$19,608.38</b>	<b>\$22,896.63</b>	<b>\$23,150.00</b>	<b>\$253.37</b>
<b>2190 Other Student Services</b>					
10-2-2190-5320-00000 Other Services	500.00	274.00	500.00	500.00	0.00
	<b>\$500.00</b>	<b>\$274.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>
<b>2210 Improvement/Instruction</b>					
10-2-2210-5110-00000 Teacher Stipends, Improvement	4,800.00	1,588.47	4,800.00	4,800.00	0.00
10-2-2210-5112-00000 Common Core Stipends, Improvement	10,000.00	10,002.00	10,000.00	10,000.00	0.00
10-2-2210-5220-00000 Social Security, Improvement	297.00	935.35	1,240.00	1,240.00	0.00
10-2-2210-5221-00000 Medicare, Improvement	70.00	218.76	290.00	290.00	0.00
10-2-2210-5232-00000 Retirement, Improvement	2,380.00	1,106.77	2,832.00	2,832.00	0.00
10-2-2210-5240-00000 Teacher Reimb- Conferences, Improvement	12,000.00	15,174.03	12,000.00	12,000.00	0.00
10-2-2210-5241-00000 Incent/TeacherExcellence, Improvement	5,000.00	2,934.18	5,000.00	5,000.00	0.00
10-2-2210-5242-00000 SS Reimb - Conferences, Improvement	500.00	0.00	500.00	500.00	0.00
10-2-2210-5321-00000 Inservice Training, Improvement	7,000.00	0.00	0.00	0.00	0.00
10-2-2210-5329-00000 Wellness Program, Improvement	750.00	540.00	750.00	750.00	0.00
10-2-2210-5610-00000 Supplies, Improvement	250.00	204.00	250.00	250.00	0.00
10-2-2210-5640-00000 Prof. Library/Publication, Improvement	200.00	0.00	200.00	200.00	0.00
	<b>\$43,247.00</b>	<b>\$32,703.56</b>	<b>\$37,862.00</b>	<b>\$37,862.00</b>	<b>\$0.00</b>
<b>2211 Supervision/Improvement</b>					
10-2-2211-5322-00000 Evaluators, Supervision of Improvement	15,000.00	10,560.00	10,000.00	10,000.00	0.00
	<b>\$15,000.00</b>	<b>\$10,560.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
<b>2220 Library</b>					
10-2-2220-5110-00000 Teacher Salaries - Library	27,743.91	27,743.91	29,290.55	29,290.55	0.00
10-2-2220-5211-00000 Health Insurance, Library	3,828.00	3,827.12	3,986.84	4,478.76	491.92
10-2-2220-5213-00000 Life/LTD, Library	0.00	127.80	135.00	135.00	0.00
10-2-2220-5220-00000 Social Security, Library	1,720.12	1,430.66	1,816.01	1,816.01	0.00
10-2-2220-5221-00000 Medicare, Library	402.29	334.62	424.71	424.71	0.00
10-2-2220-5610-00000 Supplies, Library	500.00	412.83	500.00	500.00	0.00
	<b>\$34,194.32</b>	<b>\$33,876.94</b>	<b>\$36,153.11</b>	<b>\$36,645.03</b>	<b>\$491.92</b>
<b>2310 School Board</b>					
10-2-2310-5110-00000 Salaries, School Board	2,290.00	2,550.00	2,400.00	2,450.00	50.00
10-2-2310-5220-00000 Social Security, School Board	142.00	371.41	150.00	152.00	2.00
10-2-2310-5221-00000 Medicare, School Board	33.00	86.87	35.00	36.00	1.00
10-2-2310-5232-00000 Bonus - employer retirement	496.00	495.46	496.00	548.45	52.45
10-2-2310-5320-00000 Contracted Services, School Board	5,000.00	0.00	5,000.00	0.00	(5,000.00)
10-2-2310-5340-00000 Performance Bonuses, School Board	3,500.00	3,500.00	3,500.00	3,500.00	0.00



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10-2-2310-5360-00000 Legal Services, School Board	1,200.00	4,741.50	2,000.00	2,000.00	0.00
10-2-2310-5370-00000 Audit, School Board	8,000.00	7,650.00	8,000.00	8,000.00	0.00
10-2-2310-5540-00000 Advertising, School Board	3,000.00	3,072.06	3,500.00	3,500.00	0.00
10-2-2310-5610-00000 Supplies, School Board	350.00	602.68	350.00	350.00	0.00
10-2-2310-5810-00000 Dues and Fees, School Board	3,100.00	3,028.96	3,100.00	3,120.00	20.00
	<b>\$27,111.00</b>	<b>\$26,098.94</b>	<b>\$28,531.00</b>	<b>\$23,656.45</b>	<b>\$(4,874.55)</b>
<b>2320 SAU Administration</b>					
10-2-2320-5110-00000 Salaries, SAU	164,943.20	173,681.73	168,429.10	171,797.40	3,368.30
10-2-2320-5210-00000 Health Buybacks, SAU	250.00	250.00	250.00	250.00	0.00
10-2-2320-5211-00000 Health Insurance, SAU	16,972.15	16,970.34	17,679.22	19,859.19	2,179.97
10-2-2320-5212-00000 Dental Insurance, SAU	1,264.12	1,263.90	1,264.38	1,452.10	187.72
10-2-2320-5213-00000 Life/LTD, SAU	0.00	379.00	375.00	375.00	0.00
10-2-2320-5220-00000 Social Security, SAU	10,241.98	10,550.89	10,458.11	10,666.93	208.82
10-2-2320-5221-00000 Medicare, SAU	2,395.31	2,467.45	2,445.86	2,494.69	48.83
10-2-2320-5231-00000 Staff Retirement, SAU	6,444.62	6,816.40	6,573.58	6,953.96	380.38
10-2-2320-5232-00000 Special Ed Director Retirement, SAU	5,431.01	5,757.11	5,566.73	6,283.68	716.95
10-2-2320-5320-00000 Contracted Services, SAU	4,000.00	3,225.52	4,000.00	4,000.00	0.00
10-2-2320-5430-00000 Repairs, SAU	420.00	445.00	460.00	460.00	0.00
10-2-2320-5431-00000 Network/Computer Maintenance, SAU	6,096.00	6,355.00	6,096.00	6,096.00	0.00
10-2-2320-5531-00000 Telephone, SAU	1,500.00	1,440.30	1,500.00	1,500.00	0.00
10-2-2320-5532-00000 Internet Connection, SAU	1,800.00	1,799.86	1,800.00	0.00	(1,800.00)
10-2-2320-5534-00000 Postage, SAU	850.00	731.30	850.00	850.00	0.00
10-2-2320-5580-00000 Travel, SAU	1,400.00	1,355.99	1,400.00	1,400.00	0.00
10-2-2320-5590-00000 Hiring/Pre Employment, SAU	150.00	154.50	500.00	500.00	0.00
10-2-2320-5610-00000 Supplies, SAU	1,500.00	581.50	1,500.00	1,500.00	0.00
10-2-2320-5650-00000 Software, SAU	4,500.00	4,399.00	4,500.00	4,700.00	200.00
10-2-2320-5733-00000 Furniture, SAU	500.00	0.00	250.00	250.00	0.00
10-2-2320-5740-00000 Computer Equipment, SAU	0.00	799.68	2,700.00	900.00	(1,800.00)
10-2-2320-5810-00000 Dues and Fees, SAU	850.00	880.08	900.00	1,050.00	150.00
	<b>\$231,508.39</b>	<b>\$240,304.55</b>	<b>\$239,497.98</b>	<b>\$243,338.95</b>	<b>\$3,840.97</b>
<b>2400 School Administration</b>					
10-2-2400-5110-00000 Salaries, School Administration	147,061.00	157,042.64	158,146.00	161,281.40	3,135.40
10-2-2400-5211-00000 Health Insurance, School Administration	29,013.56	29,012.76	30,224.64	33,953.22	3,728.58
10-2-2400-5212-00000 Dental Insurance, School Administration	2,057.40	2,057.62	2,057.62	2,058.07	0.45
10-2-2400-5213-00000 Life/LTD, School Administration	0.00	297.68	300.00	300.00	0.00
10-2-2400-5220-00000 Social Security, School Administration	9,204.58	9,499.62	9,785.40	10,041.30	255.90
10-2-2400-5221-00000 Medicare, School Administration	2,152.69	2,221.52	2,313.42	2,358.87	45.45
10-2-2400-5231-00000 Secretary's Retirement, School Administr	4,775.53	3,915.68	4,752.59	5,021.53	268.94
10-2-2400-5232-00000 Principal's Retirement, School Administr	14,743.30	16,947.08	16,343.08	18,447.52	2,104.44
10-2-2400-5320-00000 Staff Development, School Administration	1,500.00	1,594.15	1,500.00	1,500.00	0.00
10-2-2400-5531-00000 Telephone, School Administration	3,350.00	3,623.94	3,450.00	3,450.00	0.00
10-2-2400-5534-00000 Postage, School Administration	1,400.00	1,288.09	1,400.00	1,400.00	0.00

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10-2-2400-5539-00000 Substitute Serv - Salaries, School Admin	1,400.00	1,172.00	1,400.00	1,400.00	0.00
10-2-2400-5550-00000 Printing and Binding, School Administrat	500.00	0.00	500.00	500.00	0.00
10-2-2400-5580-00000 Principal's Travel, School Administratio	1,000.00	1,818.44	1,000.00	1,000.00	0.00
10-2-2400-5610-00000 Supplies, School Administration	750.00	230.74	750.00	750.00	0.00
10-2-2400-5810-00000 Dues and Fees, School Administration	450.00	0.00	450.00	450.00	0.00
	<b>\$219,358.06</b>	<b>\$230,721.96</b>	<b>\$234,372.75</b>	<b>\$243,911.91</b>	<b>\$9,539.16</b>
<b>2600 Building &amp; Grounds</b>					
10-2-2600-5110-00000 Salaries, B & G	70,491.20	71,997.52	71,884.80	73,299.20	1,414.40
10-2-2600-5112-00000 Summer Custodian Help, B & G	2,690.74	1,724.00	3,500.00	3,500.00	0.00
10-2-2600-5120-00000 Custodial Substitutes, B & G	2,000.00	1,876.66	2,000.00	2,000.00	0.00
10-2-2600-5211-00000 Health Insurance, B & G	33,477.08	33,475.00	34,868.86	39,173.16	4,304.30
10-2-2600-5212-00000 Dental Insurance, B&G	0.00	0.00	0.00	471.12	471.12
10-2-2600-5213-00000 Life/LTD, B & G	0.00	321.10	250.00	250.00	0.00
10-2-2600-5220-00000 Social Security, B & G	4,370.46	4,504.07	4,797.86	4,885.55	87.69
10-2-2600-5221-00000 Medicare, B & G	1,022.13	1,053.43	1,122.34	1,277.84	155.50
10-2-2600-5231-00000 Retirement, B & G	4,225.00	4,292.51	4,307.94	4,555.98	248.04
10-2-2600-5421-00000 Trash Removal, B & G	5,500.00	5,228.69	5,500.00	5,500.00	0.00
10-2-2600-5424-00000 Snow Removal, B & G	4,000.00	2,620.00	4,000.00	4,000.00	0.00
10-2-2600-5430-00000 Repairs to Building, B & G	33,000.00	21,623.05	25,000.00	25,000.00	0.00
10-2-2600-5431-00000 Grounds Upkeep, B & G	1,500.00	2,337.43	5,000.00	5,000.00	0.00
10-2-2600-5433-00000 LWA Water Fee	3,600.00	3,468.43	3,600.00	3,600.00	0.00
10-2-2600-5520-00000 Building Insurance, B & G	10,071.00	10,683.00	10,776.00	11,645.00	869.00
10-2-2600-5580-00000 Travel, B & G	400.00	309.43	400.00	400.00	0.00
10-2-2600-5610-00000 Custodial Supplies, B & G	10,500.00	13,152.29	11,500.00	12,500.00	1,000.00
10-2-2600-5621-00000 LP Gas, B & G	3,000.00	3,030.56	4,000.00	4,000.00	0.00
10-2-2600-5622-00000 Electricity, B & G	30,830.00	28,368.54	30,830.00	30,830.00	0.00
10-2-2600-5624-00000 Fuel Oil, B & G	37,000.00	30,296.92	37,000.00	27,000.00	(10,000.00)
10-2-2600-5626-00000 Diesel Fuel, B & G	800.00	39.95	800.00	800.00	0.00
10-2-2600-5733-00000 Furniture/Furniture Repairs, B & G	1,500.00	0.00	1,500.00	1,500.00	0.00
10-2-2600-5739-00000 Equipment, B & G	1,500.00	15,462.45	1,500.00	1,500.00	0.00
	<b>\$261,477.61</b>	<b>\$255,865.03</b>	<b>\$264,137.80</b>	<b>\$262,687.85</b>	<b>\$(1,449.95)</b>
<b>2700 Transportation</b>					
10-2-2700-5440-00000 Field Trips, Transportation	3,500.00	3,819.41	3,500.00	3,500.00	0.00
10-2-2700-5443-00000 Bus Lease, Transportation	87,305.00	87,304.90	89,924.00	94,420.00	4,496.00
10-2-2700-5626-00000 Bus Fuel, Transportation	5,500.00	2,320.72	5,500.00	5,500.00	0.00
	<b>\$96,305.00</b>	<b>\$93,445.03</b>	<b>\$98,924.00</b>	<b>\$103,420.00</b>	<b>\$4,496.00</b>
<b>4300 Architecture/Engineering</b>					
10-2-4300-5330-00000 Architecture and Engineering Services	0.00	12,339.91	0.00	0.00	0.00
	<b>\$0.00</b>	<b>\$12,339.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>4900 Facilities Acquisitions</b>					
10-2-4900-5441-00000 Rental of Buildings	0.00	0.00	27,000.00	0.00	(27,000.00)

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10-2-4900-5720-00000 Facilities Acquisitions & Construction	63,000.00	56,545.36	0.00	0.00	0.00
	<b>\$63,000.00</b>	<b>\$56,545.36</b>	<b>\$27,000.00</b>	<b>\$0.00</b>	<b>\$(27,000.00)</b>
<b>5100 Debt Service</b>					
10-2-5100-5830-00000 Bond Interest	6,722.00	6,721.88	79,241.00	113,736.25	34,495.25
10-2-5100-5910-00000 Bond Principal	75,000.00	75,000.00	75,000.00	77,500.00	2,500.00
	<b>\$81,722.00</b>	<b>\$81,721.88</b>	<b>\$154,241.00</b>	<b>\$191,236.25</b>	<b>\$36,995.25</b>
<b>5221 Transfer to Food Service</b>					
10-2-5221-5930-00000 Transfer to Food Service	0.00	7,050.73	8,000.00	18,001.43	10,001.43
	<b>\$0.00</b>	<b>\$7,050.73</b>	<b>\$8,000.00</b>	<b>\$18,001.43</b>	<b>\$10,001.43</b>
<b>3100 Food Service</b>					
21-2-3100-5110-00000 Salaries, Food Service	0.00	0.00	0.00	35,700.00	35,700.00
21-2-3100-5211-00000 Health Insurance, Food Service	0.00	0.00	0.00	8,450.64	8,450.64
21-2-3100-5212-00000 Dental Insurance, Food Service	0.00	0.00	0.00	471.02	471.02
21-2-3100-5213-00000 Life/LTD, Food Service	0.00	0.00	0.00	115.00	115.00
21-2-3100-5220-00000 Social Security, Food Service	0.00	0.00	0.00	2,213.40	2,213.40
21-2-3100-5221-00000 Medicare, Food Service	0.00	0.00	0.00	517.65	517.65
21-2-3100-5231-00000 Food Service, Retirement	0.00	0.00	0.00	3,987.72	3,987.72
21-2-3100-5580-00000 Food Service, Travel Reimbursement	0.00	0.00	0.00	250.00	250.00
21-2-3100-5610-00000 Supplies, Food Service	0.00	0.00	0.00	3,500.00	3,500.00
21-2-3100-5630-00000 Food Purchases, Food Service	0.00	0.00	0.00	30,000.00	30,000.00
	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$85,205.43</b>	<b>\$85,205.43</b>
<b>3120 Food Service Operations</b>					
21-2-3120-5320-00000 Cont. Services, Food Service Operations	73,500.00	59,975.00	71,000.00	0.00	(71,000.00)
	<b>\$73,500.00</b>	<b>\$59,975.00</b>	<b>\$71,000.00</b>	<b>\$0.00</b>	<b>\$(71,000.00)</b>
<b>Idea B Grant</b>					
22-2-1200-5111-02549 Idea B - Para Salaries	8,500.00	8,500.00	0.00	0.00	0.00
22-2-1200-5320-02549 Idea B - Contracted Services	4,500.00	2,980.00	0.00	0.00	0.00
22-2-2150-5320-02549 Idea B - Speech Salaries	32,116.00	30,570.30	0.00	0.00	0.00
	<b>\$45,116.00</b>	<b>\$42,050.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Idea Preschool Grant</b>					
22-2-2150-5320-02742 Idea Preschool - Speech Salaries	921.00	921.00	0.00	0.00	0.00
	<b>\$921.00</b>	<b>\$921.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Small Rural Schools Grant</b>					
22-2-2190-5110-00000 Small Rural Schools Grant, Salaries	0.00	4,052.74	0.00	0.00	0.00
22-2-2190-5240-00000 Small Rural Schools Grant, Conferences	0.00	6,388.95	0.00	0.00	0.00
22-2-2190-5320-00000 Small Rural Schools Grant	0.00	541.29	0.00	0.00	0.00
	<b>\$0.00</b>	<b>\$10,982.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# SAU #76 - Lyme School District Proposed Budget 2016

Report # 10625

Account Number / Description	2014 Budget 7/1/2013 - 6/30/2014	2014 Actual 7/1/2013 - 6/30/2014	2015 Budget 7/1/2014 - 6/30/2015	2016 Proposed 7/1/2015 - 6/30/2016	Difference
<b>TOTAL OPERATING BUDGET</b>	<b>\$5,553,903.00</b>	<b>\$5,504,097.43</b>	<b>\$5,720,519.86</b>	<b>\$5,981,025.78</b>	<b>\$260,505.92</b>
<b>5251 Transfer to C.R.F.</b>					
10-2-5251-5930-00001 Transfer to Capital Reserve Funds	80,000.00	80,000.00	0.00	0.00	0.00
	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>5251 TR to Capital Reserves</b>					
10-2-5251-5930-00000 Transfer to C.R.F. from Surplus	5,414.40	5,414.40	50,000.00	50,000.00	0.00
	<b>\$5,414.40</b>	<b>\$5,414.40</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
<b>5252 TR to Expendable T Funds</b>					
10-2-5252-5930-00000 Transfer to E.T.F. from Surplus	40,000.00	40,000.00	11,478.21	11,478.21	0.00
	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$11,478.21</b>	<b>\$11,478.21</b>	<b>\$0.00</b>
<b>TOTAL TRANSFER FUNDS</b>	<b>\$125,414.40</b>	<b>\$125,414.40</b>	<b>\$61,478.21</b>	<b>\$61,478.21</b>	<b>\$0.00</b>
<b>OPERATING BUDGET w/ TRANSFERS</b>	<b>\$5,679,317.40</b>	<b>\$5,629,511.83</b>	<b>\$5,781,998.07</b>	<b>\$6,042,503.99</b>	<b>\$260,505.92</b>