



Proposed Budget

Lincoln-Woodstock








Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/24/2023

SCHOOL BOARD 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
Jay Augusty	chair	
Joseph Bossie	School Board	
Tamra Ham	Vice-chair	
Jasmine Weeden	School board	
Ashley Youngheim	school board	
Brian Angelone	school board	
KEVIN BELL	SCHOOL BOARD	

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/>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for	
					period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	06	\$3,591,589	\$3,694,341	\$3,750,820	\$0
1200-1299	Special Programs	06	\$962,484	\$1,249,381	\$1,255,447	\$0
1300-1399	Vocational Programs	06	\$4,202	\$20,000	\$15,000	\$0
1400-1499	Other Programs	06	\$145,259	\$152,542	\$148,197	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	06	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	06	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$4,703,534</b>	<b>\$5,116,264</b>	<b>\$5,169,464</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	06	\$693,138	\$811,986	\$741,084	\$0
2200-2299	Instructional Staff Services	06	\$192,567	\$215,251	\$234,619	\$0
<b>Support Services Subtotal</b>			<b>\$885,705</b>	<b>\$1,027,237</b>	<b>\$975,703</b>	<b>\$0</b>
<b>General Administration</b>						
2310 (840)	School Board Contingency	06	\$0	\$10,000	\$10,000	\$0
2310-2319	Other School Board	06	\$70,683	\$84,429	\$84,609	\$0
<b>General Administration Subtotal</b>			<b>\$70,683</b>	<b>\$94,429</b>	<b>\$94,609</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	06	\$0	\$0	\$702,796	\$0
2320-2399	All Other Administration		\$563,623	\$652,487	\$0	\$0
2400-2499	School Administration Service	06	\$398,628	\$425,797	\$457,165	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	06	\$577,426	\$596,955	\$614,368	\$0
2700-2799	Student Transportation	06	\$188,259	\$219,759	\$224,210	\$0
2800-2999	Support Service, Central and Other		\$0	\$500	\$0	\$0
<b>Executive Administration Subtotal</b>			<b>\$1,727,936</b>	<b>\$1,895,498</b>	<b>\$1,998,539</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	06	\$220,304	\$179,900	\$227,900	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$220,304</b>	<b>\$179,900</b>	<b>\$227,900</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Appropriations for	
					period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$138,500	\$140,000	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$138,500</b>	<b>\$140,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>						
5110	Debt Service - Principal	06	\$75,000	\$125,000	\$125,837	\$0
5120	Debt Service - Interest	06	\$12,623	\$22,425	\$25,829	\$0
<b>Other Outlays Subtotal</b>			<b>\$87,623</b>	<b>\$147,425</b>	<b>\$151,666</b>	<b>\$0</b>
<b>Fund Transfers</b>						
5220-5221	To Food Service	06	\$6,620	\$30,000	\$30,000	\$0
5222-5229	To Other Special Revenue	06	\$295,744	\$193,693	\$181,609	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$32,084	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$334,448</b>	<b>\$223,693</b>	<b>\$211,609</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$8,829,490</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2024 (Recommended)	period ending 6/30/2024 (Not Recommended)
4600	Building Improvement Services	03	\$1,362,712	\$0
	<i>Purpose: Balance of funds needed for MHS HVAC System</i>			
5120	Debt Service - Interest	03	\$10,603	\$0
	<i>Purpose: Balance of funds needed for MHS HVAC System</i>			
5251	To Capital Reserve Fund	09	\$60,000	\$0
	<i>Purpose: Special Ed Capital Reserve from Special Ed Aid</i>			
5252	To Expendable Trusts/Fiduciary Funds	10	\$60,000	\$0
	<i>Purpose: School Facilities Expendable Trust Fund</i>			
5252	To Expendable Trusts/Fiduciary Funds	11	\$30,000	\$0
	<i>Purpose: Technology Trust Fund</i>			
5252	To Expendable Trusts/Fiduciary Funds	12	\$10,000	\$0
	<i>Purpose: School Equipment Expendable Trust Fund</i>			
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$1,533,315</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
1100-1199	Regular Programs	07 <i>Purpose: LWEA Collective Bargaining Agreement</i>	\$143,511	\$0
1200-1299	Special Programs	07 <i>Purpose: LWEA Collective Bargaining Agreement</i>	\$16,884	\$0
1400-1499	Other Programs	07 <i>Purpose: LWEA Collective Bargaining Agreement</i>	\$0	\$0
2000-2199	Student Support Services	07 <i>Purpose: LWEA Collective Bargaining Agreement</i>	\$13,797	\$0
2200-2299	Instructional Staff Services	07 <i>Purpose: LWEA Collective Bargaining Agreement</i>	\$9,221	\$0
<b>Total Proposed Individual Articles</b>			<b>\$183,413</b>	<b>\$0</b>



**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
<b>Local Sources</b>					
1300-1349	Tuition		\$5,000	\$5,000	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	06	\$0	\$74,986	\$77,900
1700-1799	Student Activities	06	\$0	\$1,000	\$1,000
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	06	\$20,109	\$5,500	\$5,500
<b>Local Sources Subtotal</b>			<b>\$25,109</b>	<b>\$86,486</b>	<b>\$84,400</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	06	\$0	\$60,000	\$60,000
3240-3249	Vocational Aid	06	\$0	\$3,000	\$3,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	06	\$2,590	\$1,500	\$1,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$41,997	\$0
<b>State Sources Subtotal</b>			<b>\$2,590</b>	<b>\$106,497</b>	<b>\$64,500</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	06	\$108,998	\$115,486	\$99,609
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	06	\$200,750	\$86,795	\$90,000
4570	Disabilities Programs	06	\$116,874	\$78,207	\$82,000
4580	Medicaid Distribution	06	\$26,070	\$40,000	\$50,000
4590-4999	Other Federal Sources (non-4810)	03	\$73,707	\$646	\$535,564
4810	Federal Forest Reserve	06	\$50,017	\$49,371	\$50,017
<b>Federal Sources Subtotal</b>			<b>\$576,416</b>	<b>\$370,505</b>	<b>\$907,190</b>



**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2022	Revised Estimated Revenues for Period ending 6/30/2023	Estimated Revenues for Period ending 6/30/2024
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes	03	\$540,000	\$0	\$430,000
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues 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	03	\$0	\$0	\$100,000
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	12, 10, 11	\$284,000	\$0	\$100,000
9999	Fund Balance to Reduce Taxes	03	\$0	\$0	\$150,000
<b>Other Financing Sources Subtotal</b>			<b>\$824,000</b>	<b>\$0</b>	<b>\$780,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$1,428,115</b>	<b>\$563,488</b>	<b>\$1,836,090</b>



**Budget Summary**

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<b>Item</b>	<b>Period ending 6/30/2024</b>
Operating Budget Appropriations	\$8,829,490
Special Warrant Articles	\$1,533,315
Individual Warrant Articles	\$183,413
Total Appropriations	\$10,546,218
Less Amount of Estimated Revenues & Credits	\$1,836,090
Less Amount of State Education Tax/Grant	\$2,601,995
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$6,108,133</b>