



Proposed Budget  
Lincoln-Woodstock








Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/21/2024

**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 Dugway	Chairperson	
Tamra Ham	Vice-Chairperson	
Joseph Bossie	Board Member	
Casey Caulder	Board Member	
Jasmine Weeden	Board Member	
KEVIN BELL	Board Member	
Ashley Youngheim	Board Member	

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 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	05	\$3,356,746	\$3,894,331	\$3,932,269	\$0
1200-1299	Special Programs	05	\$1,138,947	\$1,272,331	\$1,265,997	\$0
1300-1399	Vocational Programs	05	\$5,085	\$15,000	\$10,000	\$0
1400-1499	Other Programs	05	\$144,196	\$148,197	\$148,654	\$0
1500-1599	Non-Public Programs	05	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	05	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	05	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$4,644,974</b>	<b>\$5,329,859</b>	<b>\$5,356,920</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	05	\$700,787	\$754,881	\$798,319	\$0
2200-2299	Instructional Staff Services	05	\$189,146	\$243,840	\$258,487	\$0
<b>Support Services Subtotal</b>			<b>\$889,933</b>	<b>\$998,721</b>	<b>\$1,056,806</b>	<b>\$0</b>
<b>General Administration</b>						
2310 (840)	School Board Contingency		\$0	\$10,000	\$0	\$0
2310-2319	Other School Board	05	\$81,629	\$84,609	\$88,437	\$0
<b>General Administration Subtotal</b>			<b>\$81,629</b>	<b>\$94,609</b>	<b>\$88,437</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	05	\$662,460	\$702,796	\$740,458	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	05	\$414,769	\$457,165	\$481,127	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	05	\$510,436	\$614,368	\$608,374	\$0
2700-2799	Student Transportation	05	\$211,106	\$224,210	\$228,303	\$0
2800-2999	Support Service, Central and Other	05	\$0	\$0	\$1	\$0
<b>Executive Administration Subtotal</b>			<b>\$1,798,771</b>	<b>\$1,998,539</b>	<b>\$2,058,263</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	05	\$208,335	\$227,900	\$227,900	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$208,335</b>	<b>\$227,900</b>	<b>\$227,900</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (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		\$140,000	\$1,362,712	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$140,000</b>	<b>\$1,362,712</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>						
5110	Debt Service - Principal	05	\$115,700	\$125,837	\$197,360	\$0
5120	Debt Service - Interest	05	\$32,047	\$36,432	\$38,698	\$0
<b>Other Outlays Subtotal</b>			<b>\$147,747</b>	<b>\$162,269</b>	<b>\$236,058</b>	<b>\$0</b>
<b>Fund Transfers</b>						
5220-5221	To Food Service	05	\$54,133	\$30,000	\$30,000	\$0
5222-5229	To Other Special Revenue	05	\$339,703	\$181,609	\$281,607	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$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>\$393,836</b>	<b>\$211,609</b>	<b>\$311,607</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$9,335,991</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund	08 <i>Purpose: Special Ed Capital Reserve from Special Ed Aid</i>	\$60,000	\$0
5252	To Expendable Trusts/Fiduciary Funds	09 <i>Purpose: School Facilities Expendable Trust Fund</i>	\$60,000	\$0
5252	To Expendable Trusts/Fiduciary Funds	10 <i>Purpose: Technology Trust Fund</i>	\$30,000	\$0
5252	To Expendable Trusts/Fiduciary Funds	11 <i>Purpose: School Equipment Expendable Trust Fund</i>	\$10,000	\$0
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>\$160,000</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	06 <i>Purpose: LWSSA Collective Bargaining Agreement</i>	\$0	\$0
1200-1299	Special Programs	06 <i>Purpose: LWSSA Collective Bargaining Agreement</i>	\$95,681	\$0
1400-1499	Other Programs	06 <i>Purpose: LWSSA Collective Bargaining Agreement</i>	\$0	\$0
2000-2199	Student Support Services	06 <i>Purpose: LWSSA Collective Bargaining Agreement</i>	\$12,863	\$0
2200-2299	Instructional Staff Services	06 <i>Purpose: LWSSA Collective Bargaining Agreement</i>	\$7,804	\$0
2400-2499	School Administration Service	06 <i>Purpose: LWSSA Collective Bargaining Agreement</i>	\$25,108	\$0
<b>Total Proposed Individual Articles</b>			<b>\$141,456</b>	<b>\$0</b>



**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
<b>Local Sources</b>					
1300-1349	Tuition		\$5,000	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	05	\$585	\$0	\$500
1600-1699	Food Service Sales	05	\$63,744	\$77,900	\$70,000
1700-1799	Student Activities	05	\$0	\$1,000	\$1,000
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	05	\$6,529	\$5,500	\$5,500
<b>Local Sources Subtotal</b>			<b>\$75,858</b>	<b>\$84,400</b>	<b>\$77,000</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	08	\$67,799	\$60,000	\$60,000
3240-3249	Vocational Aid	05	\$1,680	\$3,000	\$2,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	05	\$1,496	\$1,500	\$1,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$43,757	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$114,732</b>	<b>\$64,500</b>	<b>\$63,500</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	05	\$126,145	\$99,609	\$99,609
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	05	\$88,963	\$90,000	\$126,400
4570	Disabilities Programs	05	\$76,266	\$82,000	\$82,000
4580	Medicaid Distribution	05	\$127,106	\$50,000	\$75,000
4590-4999	Other Federal Sources (non-4810)	05	\$137,293	\$536,163	\$100,000
4810	Federal Forest Reserve	05	\$49,160	\$48,561	\$50,000
<b>Federal Sources Subtotal</b>			<b>\$604,933</b>	<b>\$906,333</b>	<b>\$533,009</b>



**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$430,000	\$0
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		\$260,000	\$100,000	\$0
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	10, 11, 09	\$0	\$0	\$100,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$260,000</b>	<b>\$530,000</b>	<b>\$100,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$1,055,523</b>	<b>\$1,585,233</b>	<b>\$773,509</b>



**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2025</b>
Operating Budget Appropriations	\$9,335,991
Special Warrant Articles	\$160,000
Individual Warrant Articles	\$141,456
Total Appropriations	\$9,637,447
Less Amount of Estimated Revenues & Credits	\$773,509
Less Amount of State Education Tax/Grant	\$225,678
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$8,638,260</b>