



Proposed Budget  
Lincoln-Woodstock

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, 2021 to June 30, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 03/01/2021

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
Bonnie Ham	Budget Committee member	[Signature]
Jerry Stringham	Budget Committee	Jerry M. Stringham
Tucker Barnaby	Budget Committee Chair	[Signature]
Jonathan Ham	Budget Committee member	[Signature]

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/>



New Hampshire  
Department of  
Revenue Administration

2021  
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	07	\$3,380,598	\$3,612,336	\$3,644,407	\$0	\$3,639,407	\$5,000
1200-1299	Special Programs	07	\$973,328	\$1,172,646	\$1,144,860	\$0	\$1,126,110	\$18,750
1300-1399	Vocational Programs	07	\$16,665	\$20,000	\$20,000	\$0	\$20,000	\$0
1400-1499	Other Programs	07	\$106,898	\$149,092	\$153,707	\$0	\$149,807	\$3,900
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	07	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	07	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$4,477,489</b>	<b>\$4,954,074</b>	<b>\$4,962,974</b>	<b>\$0</b>	<b>\$4,935,324</b>	<b>\$27,650</b>
<b>Support Services</b>								
2000-2199	Student Support Services	07	\$709,210	\$796,267	\$785,395	\$0	\$740,395	\$45,000
2200-2299	Instructional Staff Services	07	\$215,283	\$227,304	\$211,851	\$0	\$211,851	\$0
<b>Support Services Subtotal</b>			<b>\$924,493</b>	<b>\$1,023,571</b>	<b>\$997,246</b>	<b>\$0</b>	<b>\$952,246</b>	<b>\$45,000</b>
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	07	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
2310-2319	Other School Board	07	\$78,231	\$89,157	\$89,035	\$0	\$81,235	\$7,800
<b>General Administration Subtotal</b>			<b>\$78,231</b>	<b>\$99,157</b>	<b>\$99,035</b>	<b>\$0</b>	<b>\$91,235</b>	<b>\$7,800</b>



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Appropriations

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<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	07	\$558,080	\$628,150	\$641,769	\$0	\$637,862	\$3,907
2400-2499	School Administration Service	07	\$364,989	\$419,571	\$397,102	\$0	\$395,001	\$2,101
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	07	\$525,252	\$608,574	\$557,531	\$0	\$527,531	\$30,000
2700-2799	Student Transportation	07	\$226,243	\$258,661	\$235,923	\$0	\$235,923	\$0
2800-2999	Support Service, Central and Other	07	\$75	\$1,000	\$1,000	\$0	\$1,000	\$0
<b>Executive Administration Subtotal</b>			<b>\$1,674,639</b>	<b>\$1,915,956</b>	<b>\$1,833,325</b>	<b>\$0</b>	<b>\$1,797,317</b>	<b>\$36,008</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations	07	\$171,900	\$184,900	\$179,900	\$0	\$179,900	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$171,900</b>	<b>\$184,900</b>	<b>\$179,900</b>	<b>\$0</b>	<b>\$179,900</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
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		\$432,794	\$55,900	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$432,794</b>	<b>\$55,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal	07	\$0	\$76,500	\$75,000	\$0	\$75,000	\$0
5120	Debt Service - Interest	07	\$11,011	\$16,486	\$12,623	\$0	\$12,623	\$0
<b>Other Outlays Subtotal</b>			<b>\$11,011</b>	<b>\$92,986</b>	<b>\$87,623</b>	<b>\$0</b>	<b>\$87,623</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Fund Transfers</b>								
5220-5221	To Food Service	07	\$34,250	\$25,000	\$30,000	\$0	\$30,000	\$0
5222-5229	To Other Special Revenue	07	\$343,396	\$199,650	\$193,693	\$0	\$193,693	\$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
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$377,646</b>	<b>\$224,650</b>	<b>\$223,693</b>	<b>\$0</b>	<b>\$223,693</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$8,383,796</b>	<b>\$0</b>	<b>\$8,267,338</b>	<b>\$116,458</b>



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (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	05	\$540,000	\$0	\$0	\$540,000
		<i>Purpose: Elementary School HVAC System Upgrade</i>				
4600	Building Improvement Services	10	\$154,000	\$0	\$154,000	\$0
		<i>Purpose: Middle/High School Roof Repairs</i>				
5120	Debt Service - Interest	05	\$13,500	\$0	\$0	\$13,500
		<i>Purpose: Elementary School HVAC System Upgrade</i>				
5251	To Capital Reserve Fund	11	\$184,000	\$0	\$184,000	\$0
		<i>Purpose: Establish Special Education Capital Reserve Fund</i>				
5251	To Capital Reserve Fund	17	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Special Education Capital Reserve Fund</i>				
5252	To Expendable Trusts/Fiduciary Funds	13	\$60,000	\$0	\$60,000	\$0
		<i>Purpose: School Facilities Expendable Trust Fund</i>				
5252	To Expendable Trusts/Fiduciary Funds	14	\$10,000	\$0	\$0	\$10,000
		<i>Purpose: School Vehicle Trust Fund</i>				
5252	To Expendable Trusts/Fiduciary Funds	15	\$10,000	\$0	\$0	\$10,000
		<i>Purpose: School Equipment Expendable Trust Fund</i>				
5252	To Expendable Trusts/Fiduciary Funds	16	\$10,000	\$0	\$0	\$10,000
		<i>Purpose: Technology Trust Fund</i>				
<b>Total Proposed Special Articles</b>			<b>\$991,500</b>	<b>\$0</b>	<b>\$408,000</b>	<b>\$583,500</b>



**Individual Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
1100-1199	Regular Programs	08	\$91,356	\$0	\$91,356	\$0
		<i>Purpose: LWEA Collective Bargaining Agreement</i>				
1200-1299	Special Programs	08	\$10,294	\$0	\$10,294	\$0
		<i>Purpose: LWEA Collective Bargaining Agreement</i>				
1400-1499	Other Programs	08	\$2,252	\$0	\$2,252	\$0
		<i>Purpose: LWEA Collective Bargaining Agreement</i>				
2000-2199	Student Support Services	08	\$8,412	\$0	\$8,412	\$0
		<i>Purpose: LWEA Collective Bargaining Agreement</i>				
2200-2299	Instructional Staff Services	08	\$2,573	\$0	\$2,573	\$0
		<i>Purpose: LWEA Collective Bargaining Agreement</i>				
<b>Total Proposed Individual Articles</b>			<b>\$114,887</b>	<b>\$0</b>	<b>\$114,887</b>	<b>\$0</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2021**  
**MS-27**

**Revenues**

<b>Account</b>	<b>Source</b>	<b>Article</b>	<b>Revised Revenues for period ending 6/30/2021</b>	<b>School Board's Estimated Revenues for period ending 6/30/2022</b>	<b>Budget Committee's Estimated Revenues for period ending 6/30/2022</b>
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	07	\$75,000	\$68,400	\$68,400
1700-1799	Student Activities	07	\$1,100	\$1,000	\$1,000
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	07	\$33,000	\$11,000	\$11,000
<b>Local Sources Subtotal</b>			<b>\$109,100</b>	<b>\$80,400</b>	<b>\$80,400</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	Catastrophic Aid		\$2,141	\$0	\$0
3240-3249	Vocational Aid	07	\$1,000	\$8,000	\$8,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	07	\$1,500	\$1,500	\$1,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$4,641</b>	<b>\$9,500</b>	<b>\$9,500</b>



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**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	07	\$117,650	\$115,486	\$115,486
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	07	\$80,000	\$80,000	\$80,000
4570	Disabilities Programs	07	\$82,000	\$78,207	\$78,207
4580	Medicaid Distribution	07	\$24,000	\$24,000	\$24,000
4590-4999	Other Federal Sources (non-4810)		\$608	\$0	\$0
4810	Federal Forest Reserve	07	\$50,253	\$50,000	\$50,000
<b>Federal Sources Subtotal</b>			<b>\$354,511</b>	<b>\$347,693</b>	<b>\$347,693</b>
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes	05	\$0	\$540,000	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue 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		\$0	\$0	\$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	16, 17, 13, 14, 11, 15	\$0	\$284,000	\$254,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$824,000</b>	<b>\$254,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$468,252</b>	<b>\$1,261,593</b>	<b>\$691,593</b>





**Budget Summary**

<b>Item</b>	<b>School Board Period ending 6/30/2022 (Recommended)</b>	<b>Budget Committee Period ending 6/30/2022 (Recommended)</b>
Operating Budget Appropriations	\$8,383,796	\$8,267,338
Special Warrant Articles	\$991,500	\$408,000
Individual Warrant Articles	\$114,887	\$114,887
Total Appropriations	\$9,490,183	\$8,790,225
Less Amount of Estimated Revenues & Credits	\$1,261,593	\$691,593
Less Amount of State Education Tax/Grant	\$259,408	\$259,408
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$7,969,182</b>	<b>\$7,839,224</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$8,790,225</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$75,000
3. Interest: Long-Term Bonds & Notes	\$12,623
4. Capital outlays funded from Long-Term Bonds & Notes	\$540,000
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$627,623
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$8,162,602</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$816,260
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$114,887
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	<b>\$9,606,485</b>