



Appropriations

Account	Purpose	Article	Expenditures for		Appropriations		Appropriations for	
			period ending 6/30/2024	for period ending 6/30/2025	period ending 6/30/2026	period ending 6/30/2026	period ending 6/30/2026	period ending 6/30/2026
						(Recommended)	(Not Recommended)	
Instruction								
1100-1199	Regular Programs	04	\$2,547,910	\$2,536,166	\$2,542,357			\$0
1200-1299	Special Programs	04	\$1,117,557	\$1,092,408	\$1,007,680			\$0
1300-1399	Vocational Programs	04	\$331,399	\$302,757	\$219,100			\$0
1400-1499	Other Programs	04	\$114,016	\$115,136	\$116,696			\$0
1500-1599	Non-Public Programs	04	\$0	\$0	\$0			\$0
1600-1699	Adult/Continuing Education Programs	04	\$0	\$0	\$0			\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0			\$0
1800-1899	Community Service Programs		\$0	\$0	\$0			\$0
	Instruction Subtotal		\$4,110,882	\$4,046,467	\$3,885,833			\$0
Support Services								
2000-2199	Student Support Services	04	\$549,040	\$528,536	\$566,276			\$0
2200-2299	Instructional Staff Services	04	\$135,647	\$149,328	\$156,409			\$0
	Support Services Subtotal		\$684,687	\$677,864	\$722,685			\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0			\$0
2310-2319	Other School Board	04	\$82,084	\$82,112	\$68,261			\$0
	General Administration Subtotal		\$82,084	\$82,112	\$68,261			\$0
Executive Administration								
2320 (310)	SAU Management Services	04	\$259,529	\$273,516	\$269,194			\$0
2320-2399	All Other Administration		\$0	\$0	\$0			\$0
2400-2499	School Administration Service	04	\$386,520	\$456,711	\$459,233			\$0
2500-2599	Business		\$0	\$0	\$0			\$0
2600-2699	Plant Operations and Maintenance	04	\$300,272	\$502,374	\$544,964			\$0
2700-2799	Student Transportation	04	\$225,206	\$234,126	\$227,781			\$0
2800-2999	Support Service, Central and Other	04	\$167,546	\$146,205	\$151,022			\$0
	Executive Administration Subtotal		\$1,339,073	\$1,612,932	\$1,652,194			\$0
Non-Instructional Services								
3100	Food Service Operations	04	\$160,000	\$160,000	\$160,000			\$0
3200	Enterprise Operations		\$0	\$0	\$0			\$0
	Non-Instructional Services Subtotal		\$160,000	\$160,000	\$160,000			\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
Facilities Acquisition and Construction					
4100	Site Acquisition		\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	04	\$59,843	\$62,059	\$58,198
5120	Debt Service - Interest	04	\$7,454	\$9,324	\$8,183
	Other Outlays Subtotal		\$67,297	\$71,383	\$66,381
Fund Transfers					
5220-5221	To Food Service		\$0	\$0	\$0
5222-5229	To Other Special Revenue	04	\$400,000	\$400,000	\$400,000
5230-5239	To Capital Projects		\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0
5310	To Charter Schools		\$0	\$6,313	\$0
5390	To Other Agencies		\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0
	Fund Transfers Subtotal		\$400,000	\$406,313	\$400,000
	Total Operating Budget Appropriations			\$6,955,354	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
4600	Building Improvement Services	02	\$380,000	\$0
			<i>Purpose: Roof Repair Borrowing</i>	
5110	Debt Service - Principal	02	\$38,000	\$0
			<i>Purpose: Roof Repair Borrowing</i>	
5120	Debt Service - Interest	02	\$25,009	\$0
			<i>Purpose: Roof Repair Borrowing</i>	
9990	Supplemental Appropriation	10	\$52,790	\$0
			<i>Purpose: Initiate Withdrawal</i>	
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$495,799	\$0



Individual Warrant Articles

Account	Purpose	Article	Purpose	Appropriations for Appropriations for	
				period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
9990	Supplemental Appropriation	05	Teacher Collective Bargaining Agreement	\$81,287	\$0
9990	Supplemental Appropriation	07	Support Staff Collective Bargaining Agreement	\$63,026	\$0
Total Proposed Individual Articles				\$144,313	\$0



New Hampshire
Department of
Revenue Administration

2025
MS-26

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Local Sources					
1300-1349	Tuition	04	\$400,000	\$450,000	\$341,108
1400-1449	Transportation Fees	04	\$1,000	\$1,000	\$1,000
1500-1599	Earnings on Investments	04	\$800	\$800	\$800
1600-1699	Food Service Sales	04	\$58,000	\$58,000	\$35,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	04	\$6,000	\$4,500	\$6,000
	Local Sources Subtotal		\$465,800	\$514,300	\$383,908
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		\$233,205	\$200,000	\$0
3240-3249	Vocational Aid	04	\$5,760	\$3,000	\$5,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	04	\$2,000	\$2,000	\$2,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
	State Sources Subtotal		\$240,965	\$205,000	\$7,000
Federal Sources					
4100-4539	Federal Program Grants	04	\$400,000	\$400,000	\$400,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	04	\$100,000	\$100,000	\$123,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medical Distribution	04	\$35,000	\$10,000	\$35,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	04	\$608	\$608	\$600
	Federal Sources Subtotal		\$535,608	\$510,608	\$558,600



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Other Financing Sources					
5110-5139	Sale of Bonds or Notes	02	\$0	\$0	\$380,000
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		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	04	\$0	\$36,816	\$41,108
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	04	\$0	\$0	\$100,000
	Other Financing Sources Subtotal		\$0	\$36,816	\$521,108
Total Estimated Revenues and Credits			\$1,242,373	\$1,266,724	\$1,470,616



Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$6,955,354
Special Warrant Articles	\$495,799
Individual Warrant Articles	\$144,313
Total Appropriations	\$7,595,466
Less Amount of Estimated Revenues & Credits	\$1,470,616
Less Amount of State Education Tax/Grant	\$1,769,456
Estimated Amount of Taxes to be Raised	\$4,355,394

**STATE OF NEW HAMPSHIRE
SCHOOL WARRANT**

To the qualified voters of the Lisbon School District consisting of the Pre-Existing Districts of Lisbon and Lyman qualified to vote in District affairs:

You are hereby notified to meet at the Lisbon Regional School in the Town of Lisbon on Wednesday, March 19, 2025 at 7:00 P.M. in the evening (polls to be open from 7:00 P.M. until all have voted). Business meeting for consideration of the Articles of the Warrant will be called to order at 7:30 P.M. when voting is completed to act upon the following articles:

Article 01: To choose all necessary Officers for the School District for the ensuing year.

Article 02: To see if the school district will vote to raise and appropriate up to the sum of \$380,000 (gross budget) for the financing of Roof Repairs over the gymnasium and multi-purpose room, and to authorize the issuance of not more than \$380,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; Recommendations required (3/5 ballot vote required).

And further, to raise and appropriate the sum of up to \$63,009 for the first year's notes payment.

Lisbon Regional School Board Recommendations.
(3/5 ballot vote required).

Article 03: To hear the reports of agents, auditors, committees, or officers heretofore chosen, and to pass any vote relating thereto.

Article 04: To see if the district will vote to raise and appropriate the amount of \$6,955,354 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately.
(Majority vote required)

Recommended by Lisbon Regional School Board

Article 05: To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Lisbon Regional School Board and the Lisbon Education Association which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2025-2026	\$ 81,287.00
2026-2027	\$ 182,751.00
2027-2028	\$ 191,178.00
2028-2029	\$ 196,517.00
2029-2030	\$ 207,501.00

And further to raise and appropriate \$81,287.00 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.
(Majority vote required)

Recommended by the Lisbon Regional School Board

Article 06: Shall the school district, if WARRANT ARTICLE #5 is defeated, authorize the governing body to call one special meeting, at its option, to address WARRANT ARTICLE #5 cost items only?
(Majority vote)

Recommended by the Lisbon Regional School Board

Article 07: To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Lisbon Regional School Board and the Lisbon Support Staff Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2025-26	\$ 63,026
2026-27	\$ 12,057
2027-28	\$ 12,161

And further to raise and appropriate \$ 63,026 for the current fiscal year over those paid in the prior fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at

current staffing levels. Recommendations required. (Majority vote required)

Recommended by the Lisbon Regional School Board

Article 08: Shall the school district, if WARRANT ARTICLE #7 is defeated, authorize the governing call one special meeting, at its option, to address WARRANT ARTICLE #7 cost items on (Majority vote)

Recommended by the Lisbon Regional School Board

Article 09: Shall the Lisbon School District accept the provisions of RSA 194-C:2 providing for the withdrawal from School Administrative Unit #35 involving the school districts of Bethleh Elementary School District, Lafayette Regional School District, Landaff School District, & Profile School District in accordance with the provisions of the proposed plan. 3/5 of the v need to approve. Yes or No

Recommended by the Lisbon Regional School Board

Article 10: If Warrant Article #09 is approved by a 3/5 vote, will the Lisbon Regional School District approve \$52,790 for initiating first steps for the withdrawal. (Majority vote required).

Recommended by the Lisbon Regional School Board

Article 11: If Warrant Article #9 fails to pass by a 3/5 vote, will the Lisbon Regional School District v place Warrant Article #9 on the 2026 Annual Meeting Warrant for a revote? (Majority vot required).

Recommended by the Lisbon Regional School

Article 12: To transact any other business that may legally come before this meeting.

Given under our hands at said LISBON, this 4th day of MARCH, 2025

A true copy of Warrant attest:

LISBON SCHOOL BOARD

Arthur Boutin
Nina Brown
Tucker Clark
Cathy Colby
Brian Hubbard
Scott Peterson
Stephen Sherry

LISBON SCHOOL BOARD

Arthur Boutin, Chairman
Owen Clark, Vice-Chairman
Robert Adams
Nina Brown
Tucker Clark
Cathy Colby
Brian Hubbard
Scott Peterson
Stephen Sherry

