

Town of Epping

New Hampshire



2023 Town and School Annual Report

Epping New Hampshire

Settled: Incorporated February 2, 1741
County: Rockingham
Population: 7282
Area: 26.2 square miles – total
26.0 square miles – land
0.2 square miles – water
Elevation: 155 Feet
Highest Elevation: 472 feet above sea level
Miles of Road: 77 miles
Area Code: 603
Zip Code: 03042

Government: Town Elected 5 member Board of Selectmen, part-time
Town Administrator, Gregory C. Dodge, retired. Jake T. Roger, June 2023
Open Board of Selectmen Meetings
Warrant Articles by official Ballot
Town Election, second Tuesday of March

FY 2023 Tax Rate, Residential: \$23.40 – Town Rate \$4.93, School Rate \$15.87, State Rate \$1.74,
County Rate \$0.86

Public Safety: Full-Time Police and Fire Department
(with ambulance service)

Public Library: Harvey-Mitchell Memorial Library, established 1892,
new building built 1964, renovated and expanded 2019

Utilities: Electric – PSNH/Electric Coop./Unitil
Telephone – Consolidated Communications
Natural Gas – Unitil (limited)
Water – Epping Water District
Sanitation – Sewer, Municipal
Cable TV & High Speed Internet – Verizon 800-870-9999
Comcast 800-COMCAST

Nearby Hospital: Exeter Hospital – 778-7311

Churches: St. Joseph Parish, Epping Bible Baptist Church, Epping Community Church, Providence
Baptist Church and Society of Friends

History: Epping was named for Epping Forest, a suburb of London, England.
First Commercial Brick Yard established 1822

Notable Inhabitants: David L. Morrill, Governor of New Hampshire (1824–1827);
William Plumer, Governor of New Hampshire (1812–1813 and 1816–1819);
Benjamin Franklin Prescott, Governor of New Hampshire (1877–1879)

Nickname(s): “Home of three Governors” and
“The Center of the Universe”

2023 Annual Report

for
Town of Epping
and
Epping School District



Town of Epping

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This year's town report is dedicated to
Paul Frederick Gustavson Jr.

Paul Frederick Gustavson Jr., affectionately known as “Doctor Paul” by his patients, firmly believed that God had a purpose for his life. Dedicated to fulfilling this purpose in all aspects, he approached his role as a Family Physician with compassion, desiring to serve families in Epping. Driven by a commitment to genuine connections, he took the time to listen attentively while diagnosing their health issues.

Graduating from MIT in 1966 and completing his medical education at Columbia Medical School in 1970, Paul married Elisabeth in 1967. Together, they raised three children: Susan, Lisa, and Jonathan.

In 1983, Paul and Elisabeth acquired the Leddy Building, and Paul began his practice in Epping in 1984. Already deeply connected to the Epping Community through his involvement with Leddy Center plays since 1977, Paul eagerly embraced his role as the quintessential “Country” Doctor. Alongside the Leddy Building, he also acquired the Fact Finder Wooden building. Before the purchase, he discussed with Bruce and Elaine Gatchell the possibility of the Epping Community

Church players making their home on the top floor of the brick building. Paul’s dream materialized – his medical office and the theater coexisted in the same building. Paul even managed to see patients in between acts of the plays. The Leddy Building now houses 6 businesses and 2 apartments. Paul and Elisabeth moved here in 2018. Their daughter and husband (Josey and Lisa) live next door to them.

However, the brick building had remained vacant for two decades, requiring extensive repairs both inside and out. It had attracted unwanted attention from drug dealers, making Main Street unsafe. Paul experienced a break-in at his office, and the large windows on Main St. were broken three times. Once both buildings were occupied, Main Street downtown transformed into a safe haven for people to park and walk. Personally overseeing the restoration of the bricks inside and outside the building, Paul turned it into a historic gem.

In 2000, Paul diagnosed himself with Parkinson’s disease, a diagnosis later confirmed by his neurologist. Despite the challenges, he openly shared his situation

and initiated a Parkinson Support Group with two other individuals living with PD. The group rapidly grew to 30–40 members attending monthly meetings, with the motto, “How can we improve our lives as we live with Parkinson’s?” Paul embodied this motto in his office, displaying strength, positivity, and a passion for life.

Beyond his medical contributions, Paul was a prolific performer, participating in 54 plays at the Leddy Center for Performing Arts. His favorite role was Tevye in “Fiddler On the Roof.” He even wrote and performed “Epping – First Day” in August 1991, featuring town residents. Paul often composed lyrics to familiar play tunes for people in town celebrating special occasions. Also, Paul was actively involved in the Epping Community Church, serving on the Diaconate and the Trustees, singing tenor in the Choir, and doing many solos and concerts.

Paul was a man of incredible talent with a humility that matched his accomplishments. He consistently viewed people through God’s eyes and dedicated 30 wonderful years to serving the Epping Community.

In Memoriam of **Kim Sullivan**



*His commitment to Epping
spanned 50 years from 1973 to 2023*

In 1961 Kim moved to Epping from Exeter with his mother and brothers. He then spent the next 62 years making Epping his home with his wife Madeline raising their three sons.

Starting in the mid-seventies he began his service to this town serving on the Board of Selectman and other boards such as the Budget Committee and the Zoning Board of Adjustments.

In addition to attending the various board meetings, Kim would often spend

time during evenings and on weekends visiting with or talking on the phone with residents who had concerns or needed help from the town. He didn't always give them the answer they were looking for, but he was always willing to see if there was something that could be done.

He was always happy when he could find a way to help save people money on their property taxes when possible. Whether it was getting his Former Army Reserve unit to help with some

road repairs and other projects as a way of training for them, helping get outside funding for town projects or just helping an individual with an abatement of exemption.

Kim loved being a part of the Epping community and loved participating in the town's events like the Lamprey River Canoe race or the annual Memorial Day parade.

A tribute to Gregory Dodge

A servant of Epping for 43 years



After graduating from Epping High School in 1975, Greg joined the U.S. Army as a military police officer. Following his military service, he returned home and became a part-time police officer for Epping in 1979. Greg became Epping's first full-time police officer in 1980 and was elected as Police Chief less than one year later. This made him the youngest Police Chief in the State at 24 years old! The town then voted to make the Police Chief an appointed position in 1982, and the Board of Selectmen appointed Greg. Greg excelled as Police Chief, graduating from the FBI Academy in 1994, a grueling 14-week training on law enforcement. He served as president of the NH Association of Chiefs of Police and was appointed to serve on the NH Police Standards & Training Council as well as the D.A.R.E. America National Board of Directors. Greg served two terms on the Epping School Board before being selected as Town Administrator in 2011. During Greg's tenure, Epping's population more than doubled.

Greg plans to stay in Epping and hopes that it maintains a "small-town feel." When asked what was most rewarding about working for the town, he explained that being of service to others was the most enjoyable and staying in one place for so long was very rewarding. Greg hopes to run for town office again one day but cannot commit this year.

A story from Greg's time in Epping:

I was sitting at the police station one day with the Manchester Union Leader in hand when an old farmer rushed in to see me.

"There's a picture of a camel with one eye on the paper's front page this morning, and authorities are looking for it," said the farmer.

I looked at the front page, and sure enough, there was a camel pictured. The camel was taken from its owner by the Massachusetts SPCA because it had been abused by its owner. The camel was now missing, and some believed that it was back with the original owners.

"I know where it is! She's on my farm, and I can take you to her," explained the farmer.

The farmer took me to a location in the woods behind his farm, and I was shocked to see not only the missing camel but also lions, tigers, monkeys, and "Betsy" the elephant. A circus tent had been erected with most of the animals underneath in cages. The animals were hungry and would claw at you as you walked by. There was rancid meat stacked about, but it appeared they were not being fed.

It was an amazing and bizarre sight for sure, and soon, I was assisted by the NHSPCA, MASPCA, Sheriff's Department, and New Hampshire and Massachusetts State Police.

It took a few days, but all of the animals were cared for and protected, with the owner being arrested for abuse.

I thanked the farmer for alerting us to the situation. Just another day in Epping!

Elected Federal, State and County Officials

President of the United States

Joe Biden

Vice President of the United States

Kamala Harris

New Hampshire United States Senators

Maggie Hassan
Jeanne Shaheen

United States Congress - 1st District

Chris Pappas

United States Congress - 2nd District

Ann McLane Kuster

Governor of New Hampshire

Chris Sununu

New Hampshire Executive Councilor

Janet Stevens

New Hampshire State Senator

Bill Gannon

New Hampshire State Representatives

Mark Vallone
Michael Vose

Rockingham County Officials

Patricia Conway, County Attorney
Chuck Massahos, County Sheriff
Cathy Ann Stacey, Register of Deeds
Scott Priestly, Treasurer
Kate L. Coyle, County Commissioner
Thomas Tombrello, County Commissioner
Brian Chirichiello, County Commissioner

Elected Officials

Selectmen

Joseph Trombley, Chairperson, 2025
Thomas Gauthier, Vice-Chairperson, 2024
Robert Jordan, 2025
John Cody, 2024
Pamela Tibbetts, 2026

Budget Committee

Michael Charkowski, Chairperson, 2026
Stephen Ozols, V. Chairperson, 2026 – resigned 9/11/23
Jennifer Chapman, 2024
Mark Vallone, 2024
Cody Belanger, 2024 – resigned 12/7/23
Brian Reed, 2025 – resigned 9/11/23
Sean Morrison, 2025 – resigned 12/20/23
Jordenne Sargent, 2025

Cemetery Trustees

Marjorie Desjardins, 2026
Jerry Langdon, 2026
Joy True, 2025
Grace Lavoie, 2025
Theresa Kucera, 2024

Library Trustees

John Clark, Chairperson, 2024
Michelle Wheeler, Secretary, 2024
Betsy McCombs, Treasurer 2025
Joan Harlow, 2025
Libby Persons, 2026

Moderator

Adam Munguia, 2024

Planning Board

Michael Vose, Chairman, 2024
Heather Clark, Vice-Chairperson, 2024
Sean Morrison, 2025 – resigned 12/20/23
Michael Sudak, 2026

Supervisor of Checklist

Elizabeth Conrad, 2026
Pamela Holmes, 2024
Grace Lavoie, 2028

Town Clerk

Erika L. Robinson, 2025

Tax Collector

Erika L. Robinson, 2025

Trustees of Trust Fund

Michael Charkowski, 2026
Joseph Denoncour, 2025
Robin Brisco, 2024

Water and Sewer Commission

Marc Nickerson, 2024
Thomas Dwyer, 2025
Scott Pim, 2026

Zoning Board of Adjustment

Brian G. Reed, Chairperson, 2025
Kevin Martin, V. Chairperson, 2024
Cassie Leigh Hojaboom, 2026
Kim Sullivan, 2024 – deceased
John Scully, 2024 – replaced K. Sullivan
John S. Horne, Jr., 2025

Appointed Officials

Selectmen's Office

Town Administrator, Jake Roger
Assessing Clerk, Executive
Assistant: Joyce A. Blanchard

Budget Committee

Joseph Trombley, 2023 Selectmen's Rep.
John Cody, 2023, Alt. Selectmen's Rep.
Benjamin Leavitt, 2023, School Board Rep.

Building Inspector

Dennis Pelletier

Code Enforcement Officer

Dennis Pelletier

Conservation Commission

Gabe Porter 2024, Chair
Elizabeth Wilson, 2025, Vice Chair
Daniel McCombs, 2026
Barbara Willis, 2024 – resigned
Elizabeth Wilson, 2025
John Scully, 2024 – replaced B. Willis
Benjamin Bade, 2024
Jeff Leombruno, 2024
Scott Pim, 2026
Selectmen's Rep., Joseph Trombley

Department Head Planning, Zoning & Building

Phyllis McDonough

Finance Director

Lisa Fogg

Fire Department

Chief of Department: Donald DeAngelis
 Assistant Chief: Joseph Lombardo
 Emergency Management Director:
 Donald DeAngelis
 Deputy Emergency Management
 Directors: Joseph Lombardo, Brenda
 Silva
 Selectmen Representative: Robert
 Jordan
 Selectmen Rep. Alternate: John Cody

Forest Protection Bureau

Fire Warden: Donald DeAngelis
 Deputy Fire Wardens: Brenda Silva,
 William Naugle, Adinara Challinor,
 Nick Murphy, Jessica Janas, Eric
 Czifrik, Rob Aliberti, Colby Campbell,
 Michael Nickerson, Mark Proulx, Joe
 Lombardo, Danielle Zukas, Steve
 LaRochelle, Amanda LaRochelle, Dick
 Rodier

Health Officer

Dennis Pelletier

Historic District Commission

Paul Liversidge, 2023
 David Long, 2023
 James Rogier, 2025
 Selectmen's Rep., Robert Jordan

Lamprey Regional Cooperative

Dennis Koch
 David Reinhold, Alternate

Library Director

Benjamin Brown

Planning Board

David Reinhold, 2023, Alternate
 Phyllis McDonough, Secretary
 Casey Wolfe, Planner
 Robert Jordan, Selectmen's Rep.
 Joseph Trombley, Alt. Selectmen's Rep.

Police Department

Chief of Police: Michael Wallace
 Captain: Richard Cote
 Lieutenant: Stephen Soares
 Executive Administrative Assistant: Beth
 Lee Towle
 Administrative Assistant: Jeanette
 Ligouri
 Sergeants: Arnold Towle, Alexander
 McCann, Ann Kyzer
 Detectives: Russell Hero, Michael
 Prescott
 Full-Time Patrol Officers: David Loader,
 Alexander Macduffie, Kathryn Abele,
 Cam Cundy, Landon McBride,
 Andrew Gosson, Jay Inzenga, Mark
 Rosmarinofski, Christian Rzepa
 Part-Time Patrol Officers: Jeffrey LeDuc
 School Resource Officer: Gregory Huard
 Animal Control: Jeffrey Leduc
 Prosecutor: Attorney Heather Iworsky
 Selectmen Rep: Robert Jordan
 Selectmen Rep. Alternate: John Cody

Recreation Director

Nicole Bizzaro

Rockingham Planning Commission

Re - Chairman of the Planning Board

Tax Collector's Office

Deputy Tax Collector, Michele Murphy
 Assistant, Christine Higgins

Town Clerk's Office

Deputy Town Clerk, Michele Murphy
 Assistant, Christine Higgins

Treasurer

Michael Daley, Sr.

Water & Sewer Commission

Thomas Gauthier, Selectmen's Rep,
 2023

Welfare Administrator

Phyllis McDonough

Zoning Board of Adjustment

Max Miller, Alternate

Past Annual Report Dedications

1955 Jerry L. Thayer and
 John J. Tilton
 1968 Phil Marcotte
 1969 Edmond Blair and
 Paul Evans
 1973 Claude Goodrich and
 Henry Holt
 1977 Fred Coffin and
 Harris Hatfield
 1978 Thomas Fecteau
 1979 Dr. Blaisdell
 1985 William Parker
 1986 Estelle Dearborn
 1987 Priscilla Estey
 1988 Beatrice Gage Marcotte
 1989 Willis A. Baker
 1990 Lionel Fecteau
 1991 Martha (Rusty) McGrath
 1992 Richard F. Sanborn
 1993 Edward T. Lavoie
 1994 Irene Cote
 1995 Dan and Louise Harvey
 1997 Donald R. Sanborn
 1998 EYAA and all Epping
 Volunteers
 1999 Alpee Levesque
 2000 Roger Gauthier
 2001 Robert K. Dodge and
 Greg Dodge
 2002 Andrew and Marguerite
 Vallone
 2003 Robert and Amogene Kimball
 2004 Hank Letourneau
 2005 Madelyn Williamson
 and Joy True
 2006 Goodrich Family
 2007 H. Clifton Cray
 2008 Chris Murphy
 2009 The McPhee Family
 2010 Joe and Linda Foley
 2011 Matt Jordan
 2012 Epping Community
 Care, Inc.
 2013 "Dickie" Marcotte
 2014 Charlie Goodspeed
 2015 Epping Historical Society
 2016 Citizens of Epping
 (275th Birthday Celebration)
 2017 Mark Vallone and
 Susan McGeough
 2018 The Epping Garden Club
 2019 Jerry Langdon
 2020 Town Employees
 2021 Gerard Cote
 2022 Jennifer Yergeau

Governmental Reporting

Board of Selectmen

The Board of Selectmen faced numerous tough decisions this year, including hiring a new Town Administrator, dealing with infrastructure and asset deterioration, and balancing increasing workforce expectations with fiscal responsibility. As a board, we worked to collaborate and compromise while still representing our

constituents. In August, we instituted a spending freeze due to increasing unanticipated liabilities. This made moving forward with positive changes for the town government difficult. However, with the dedication of our highly committed town staff, we were able to achieve some substantial improvements regarding transparency, communication, efficiency, and resident well-being.

For instance, we have upgraded the town website to include a “Town Updates” email notification list to improve communication with residents. If you haven’t signed up, please visit the town website and click the “Town Updates” link in the upper right-hand corner. We have also added town permits and applications to the website, as well as a new feature that improves the user experience for people with disabilities.

Other operational improvements include installing a lock box in the Town Hall entryway that allows residents to pick up documentation after hours, constructing a new playground by the SAU, negotiating a contract that provides new phones at the Town Hall at no additional cost, winning an additional state grant for paving roads that received new water lines, forming an Energy Aggregation Committee to explore savings opportunities for resident’s electricity, performing a workplace culture survey to ensure staff needs are being met, discovering a new employee health insurance plan that saves the town and the employees money, and going out to bid on multiple services to ensure the town receives quality service at a low price.

In 2024, we will be experimenting with a new way of purchasing everything from traffic cones to paper clips. We will be working with a cooperative purchasing partner that specializes in the public and non-profit sectors. This vendor brings together cities and school districts from across the U.S. to host competitive bid processes. All items available through this firm have been through a regulatory-approved bidding process to ensure the best price possible. This economy of scale will achieve greater discounts than we could leverage on our own.

We welcome all residents to attend Select Board meetings every other Monday night at the Town Hall. We now offer two slots for public comment to ensure residents have the opportunity to provide input. If you cannot attend in person, meetings can be viewed on channel 22 or streamed on Roku or through [epping.vod.castus.tv/vod](https://www.epping.vod.castus.tv/vod). Thank you for your support, and we look forward to serving you in the coming year.



The Goodspeed Family, March 25, 2023

2024 Town Meetings

All meetings are held at the Epping Town Hall.

Selectmen’s Meetings	Mondays (every 2 weeks)	7 PM
Planning Board	2nd & 4th Thursdays	6 PM
Zoning	4th Wednesday	6 PM
Conservation	4th Tuesday	7 PM
Water & Sewer	1st Tuesday	7 PM
School Board	1st & 3rd Thursdays	7 PM
Budget	2nd Wednesday	7 PM
Library	3rd Tuesday	7:15 PM



Town Administrator

Firstly, I would like to express my gratitude to the Town of Epping residents, the Board of Selectmen, and the town staff for welcoming me with kindness, support, and patience. My first six months were packed with challenges that I could not have accomplished without the encouragement I received from a rockstar municipal workforce. I could not have asked for a smoother transition than my experience with Gregory Dodge, who provided me with everything I needed to succeed and still mentors me when I need a helping hand. I commend Greg for his lifelong commitment to public service and his community. One of the biggest risks in becoming a Town Administrator is accepting that you have multiple bosses in the form of a Select Board. Thankfully, the voters have provided me with a Board of true leaders who care deeply about the town and its employees. Since joining the town, I can honestly say that I have been shocked at the kindness and appreciation expressed by Epping residents. My impression is that this town represents the quintessential American community who all want the best for each other.

Throughout the year, town employees worked to build upon the Select Board's vision of a town that invests in projects to improve the efficiency of operations while exceeding the expectations of residents and businesses. This was challenging when faced with a spending freeze and increasing costs from inflation and surprise expenditures. However, we managed to

combat these challenges and improve on many aspects of town operations.

I look forward to the coming year with the town and many to follow. Please feel free to stop in and say hello when you're visiting the town hall. My door is the first on the left and is rarely closed. I enjoy meeting residents and hearing your comments/concerns to help with my decision-making.

Wastewater Dilemmas

With seven years of experience in wastewater treatment, I have a solid comprehension of the issues faced at the wastewater treatment facility. In my opinion, the town has acted appropriately and faithfully with the given dilemmas. Communities across New Hampshire are experiencing skyrocketing costs for wastewater treatment due to increased regulations and costs of equipment, chemicals, and biosolids disposal. This problem is amplified in Epping as we face more stringent regulations due to our receiving waters being a small river that also provides drinking water. While there are challenges ahead for the facility, they are manageable with a dedicated staff and leadership. I am confident that the facility will continue to provide high-quality effluent to the Lamprey while we study the issues and ensure we address them with attention to detail and comprehensiveness. Please reach out with any questions about the issues faced at the facility.

*Respectfully submitted,
Jake Roger, Town Administrator*

The Town of Epping will elect the following officials on Tuesday, March 12, 2024

Budget Committee
3 years - 3 positions

Budget Committee
2 years - 1 position

Budget Committee
1 year - 2 positions

Cemetery Trustee
3 years - 1 position

Library Trustee
3 years - 2 positions

Moderator
3 years - 1 position

Planning Board
3 years - 2 positions

Planning Board
1 year - 1 position

Selectmen
3 years - 2 positions

Supervisor of the Checklist
6 years - 1 position

Trust Fund Trustee
3 years - 1 position

Water & Sewer Commission
3 years - 1 position

Zoning Board of Adjustment
3 years - 2 positions

Departmental Reporting

Fire Department

Training remains at the forefront of fire department priorities to ensure we deliver the best service to Epping residents, as well as those transiting our community. Emergency medical response comprises much of the department's call volume. In 2023 the department responded to 1,509 calls for assistance. Of that total, 918 were for medical aid. Staying up to date with the latest innovations in patient care is essential. Members of the department participate in regular monthly in person training sessions in addition to participating in online offerings.

Fire training continues monthly addressing a wide variety of challenges facing today's firefighters. One type of fire is emerging as a primary concern; lithium-ion batteries. With the increase in electric vehicles, particular focus is understanding the complexity lithium-ion fires present. Mitigating this type of fire goes beyond the traditional means of extinguishment. Battery fires in cars have proven especially difficult, requiring thousands of gallons of water to cool and contain a fire. Even after the fire is believed extinguished, extra caution is exercised since thermal runaway can reignite battery cells. Like monthly training for emergency medical care, members of the department pursue a wide variety of

in person and online curricula to understand myriad scenarios encountered in their profession. This dedication to learning equips them for rapid response and mitigation, and most of all, safety.

Epping took delivery of a new ambulance in June after a lengthy delay due to supply chain issues precipitated by the pandemic. PL Custom continues to be the vendor of choice because of their commitment to quality. This new addition is equipped to handle Advance Life Support emergencies. The configuration mirrors the department's other ambulances in layout and equipment to ensure consistency. Another addition to assist in medical emergencies is a Stryker Expedition Stair Chair. This equipment, like the Stryker Power Cots (stretchers) installed on the ambulance provides an extra measure of safety for patients and responders. Since installing electric power cots on the ambulances back and shoulder injuries suffered by responders have been eliminated. Adding This battery powered device, which provides powered assist on stairs, helps ensure safe extrication of patients from their home to the ambulance. As time and funding permit, additional units will be added to the other ambulances.

Another addition to the response vehicle fleet is a 2023 Ford F-250 pickup. This truck, designated Utility 1, provides support for both fire and emergency medical scenarios. It replaces a 2008 Ford F-250, which was transferred to the

Epping Highway Department.

As many residents know, housing construction continues at a rapid pace throughout the town. With the increase in new homes comes a corresponding increase in requests for assistance. Staffing remains a primary concern for the department. Fortunately, the department has a cadre of dedicated call members to assist with an ever-increasing call volume. They are critical in augmenting the full-time crew. However, it does not address the need for consistent 24/7 coverage. Voters in 2023 approved the hiring of an additional full-time firefighter/EMT. This helps ensure two of the four twenty-four-hour shifts are comprised of two full-time responders. Ideally two additional full-time hires will occur over the next two years providing two responders for each of the shifts. It is important to recognize part time call members are still essential to emergency response. In the near term this lessens taxpayer impact of having four full-time responders, a staffing model promulgated by the National Fire Protection Association, assigned to each shift. Call members are an essential resource considering the ever-increasing number of simultaneous calls for help. In 2023 the department requested mutual aid for 17 medical emergencies. These

Building Department 2023

Electrical Permits	346
Plumbing Permits.....	149
Septic Permits.....	44
Sign Permits.....	30
Multi-Family Permits.....	17
Single Family Permits.....	79
Commercial Permits	14
Modular/Mobile Permits	6
Repair /Renovations	97
Solar Permits	58
Demo Permits	7
Other Permits.....	177
Health Complaints.....	4
Total Permits	1024

Total Income from these permits and Impact Fees: \$538,525.00



Fire Training



Mark Proulx and Joseph Lombardo

mutual aid requests resulted in a delay in providing patient care.

Along with the increase in residential construction comes growing commercial and industrial growth. This presents a different scenario than residential development due to an increase in building height. Current resources limit the department's ability to reach the upper levels of these structures. Ideally, the on-scene command staff can request mutual aid. However, there are times when other towns are unable to provide necessary resources. Considering this, as directed by the Board of Selectmen, the department's administrators are researching aerial apparatus options.

Epping and the surrounding towns rely on each other for help. There are times when we exhaust all our emergency equipment and personnel responding to calls in our community when an additional emergency call occurs. This is the time we lean on our neighbors. It is not uncommon to see another community's apparatus and crews responding to Epping. We belong to an extensive cooperative mutual aid system comprised of 55 towns spread across southeast New Hampshire, up the coast of Maine to Wells, and Northeast Massachusetts. We share equipment and crews to mitigate each other's emergencies. Raymond, Lee, and Brentwood are our most frequent collaborators. You may recall that in September of 2018, Epping sent an ambulance to Andover and Lawrence, Massachusetts for two days while those towns worked to bring natural gas fires under control.

Another benefit to membership in the mutual system is the availability of a comprehensive hazardous materials mitigation team. The Seacoast Technical Assistance Response Team (START) is an arm of the Seacoast Chief Fire Officers Mutual Aid District comprised of 34 talented firefighters from area communities trained as hazardous material technicians. These individuals respond to fixed facilities incidents, transportation accidents involving radioactive materials, flammable liquids, industrial chemicals, and other potentially life-threatening materials upon request. Communities with main transportation routes will eventually experience a transportation accident involving potentially dangerous chemicals. Epping has two major state routes; Route 125 and Route 101. These heavily traveled thoroughfares carry a wide variety of materials including

those used in manufacturing, and laboratories, as well as fuels such including heating oil, gasoline, liquid petroleum, and natural gas, among others. Epping has relied on this team's expertise many times over recent years. Most recently was a gasoline tanker rollover on Route 101 that took nearly nine months to clean up at a cost of over \$1.5 million dollars. Their assistance provided the Town of Epping with a valuable resource.

Epping Fire Department continues to host the State's most active Explorer Post. Every week more than a dozen young men and women learn the intricacies of the fire service and emergency medical care. In addition to their weekly training on Monday evenings, Explorers work alongside department personnel on weekends and school vacations performing duties permitted by rules established by the Boy Scouts of America. This program is a proven step in preparing for a career in emergency services. Several members of the department started their first responder journey by taking the first step as an Explorer.

We want to thank all Epping residents for their continued support of the fire department. We consider it an honor to serve this vibrant community.

*Respectfully Submitted,
Donald DeAngelis, Fire Chief*

General Assistance Department

Another year has come and gone, and as in the past I've shared with you the many resources that are available to our Epping residents who are unable to provide for themselves and their families. The Town of Epping New Hampshire provides assistance to qualified individuals for basic living needs in accordance with State Statute RSA: 165 implies that, "If a person is poor and unable to maintain himself or herself" the Town has **no other choice** but to assist. The Town's welfare was established to ensure that those residents who have a real need for financial assistance can obtain funding from the Town in an appropriate manner. The objective of the Town's welfare is to provide assistance to those who qualify, and to assist them in obtaining long-term financial security through other available resources.

The Food Pantry is available year-round to serve those in need. To visit the food pantry, please call the Welfare office or come in to see me so I can reach the appropriate person to help you. Because I am aware of other resources such as federal programs, state programs, county assistance programs and shelters I am able to direct the people of Epping with resources that serve those in need as well as the budgetary needs of the Town. There is Rockingham Community Action Program which has been a significant resource in meeting the needs of our residents.

I have many brochures for information on the Legal Advice & Referral Centers, Families First, Healthy Kids, WIC, Shelters and many more programs for help if needed.

If you feel that you or your family needs assistance or information how to receive assistance, please do not hesitate to call my office at 679-1202, ext. 34.

*Respectfully Submitted,
Phyllis E. McDonough
Welfare Administrator*

Harvey-Mitchell Memorial Library

2023 was another great year for us here at the Harvey-Mitchell Memorial Library. This year was both a return to normal along with some changes as we said goodbye to some of our illustrious staff and welcomed in some new librarians. The year was a busy one, packed with programs, concerts, book groups and more.

We added around 235 new patrons from the Epping Community bringing our total number of patrons to nearly 7,500. Those patrons took out nearly 20,000 books, dvds and other materials from the library and also used our digital services Overdrive and Kanopy to sign out 8,640 ebooks, audiobooks and movies. In 2023 we also added over 2,000 new books, movies and other materials to our collection. Some of those even came from generous book donations given by our community.

Our meeting space continued to be widely utilized for meetings and study. We hosted over 360 meetings and groups in our meeting spaces in 2023. These included meeting for several monthly groups, weekly yoga and story times, along with many events and programs. The library



as a community space saw a lot of use in 2023.

This year also saw the departure of our long serving Children’s Librarian/ Program Coordinator Michelle Hogan. Michelle was a huge part of the library’s evolution in community outreach over the past 6 years and she will be missed. Stepping into the role she left is Sylvia Nollet. Both Michelle and Sylvia provided Epping with a great variety of programs and events throughout 2023. We hosted dozens of special events alongside our weekly Yoga and story times. Concerts, local authors, and various presenters all gave the community something unique thanks to our hard working Programming Coordinators. Our biggest yearly event: Summer Reading was as busy as ever this year with Sylvia delivering a month long series of programs and events for the 125 young readers who signed up for the program. They read over 950 hours cumulatively and came to 13 different events over the course of the month. We look forward to doing it again as always in summer 2024.

We would like to also acknowledge our amazing Friends of the Library group who helped us out in several areas during 2023. They raised funds and donated time to the library throughout the year. They maintained our gardens outside along with managing our donated book sale room all year. They hosted several big book sales as well as helping with a Craft Fair at the Epping High School. They also coordinated and helped install our new

memorial brick patio along Main Street that was finished this year. As always we want to thank the Friends group who provided us with so much help and support here at the library.

We’re looking forward to another to sharing another great year with the Epping community at Harvey-Mitchell Memorial Library in 2024. As always we are supported here by our Board of Trustees: John Clark (Chair), Betsy McCombs (Treasurer), Libby Persons (Vice Chair), Joan Harlow (Member-at-large), and Michelle Wheeler (Secretary). A final special thanks to our wonderful staff: Eva Karandanis, Deb Grimes, Sylvia Nollet, Teresa Kucera, Tess Kucera, Michelle Hogan, and our new staff Melanie Bergin and Maria Wheeler for making our library such a great part of Epping.

*Respectfully Submitted,
Ben Brown, Director*

Historic District

It has been a quiet year in the district. No major additions, losses, or changes. Once again we would like to thank the garden club for helping to beautify the district each spring and summer with their beautiful flowers! A new pollinator garden has been added to the Miriam Jackson Park on Water Street and we look forward to seeing it bloom this spring.

If you are interested in becoming a member of the Historic District

Commission feel free to reach out to the town administrator or board of selectmen to submit your name for appointment!

*Respectfully Submitted,
Jim Rogier, Chairman*

Parks & Recreation

We had a great year at Epping Recreation! We continue to offer our popular programs, which filled up quickly! We offered our youth programs including: Preschool Sports, Before and After School programs, Summer Camp, Skiing Lessons for Elementary School, Karate, February and April Vacation Weeks and No School Day full day programs. These programs are run by using both Watson Academy and school space. The enrollment in our youth programs continues to increase, along with the positive feedback about the programs we offer. In addition to our programs, we offered assistance to the school’s athletics department by helping to provide transportation with our mini buses to and from sports games, due to the ongoing bus and driver shortage. This has allowed our Epping Middle High School sports teams to continue to participate in regular season games, that otherwise would have had to be rescheduled or parents providing all the transportation when a big bus could not be provided.

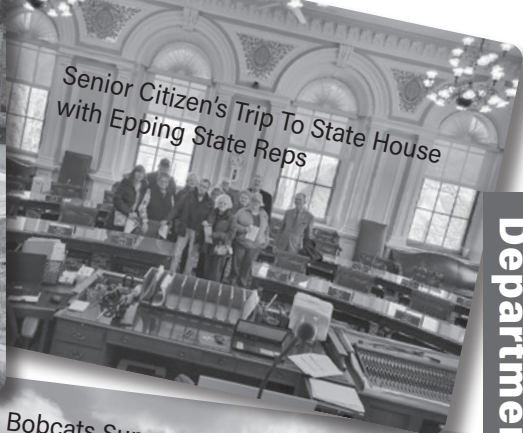
In addition to youth programs, we offered community events, including the Annual Easter Egg Hunt and Father Daughter Dance. Starting in November,



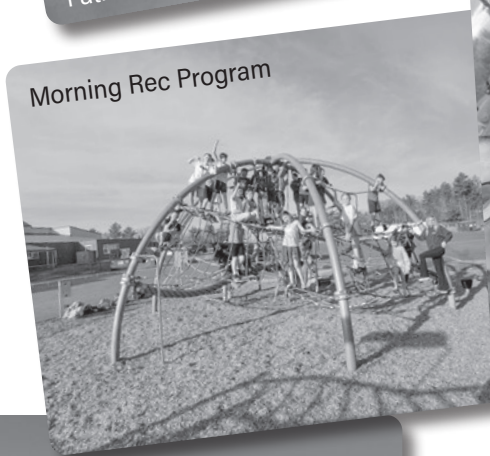
Father Daughter Dance



Summer Camp Staff



Senior Citizen's Trip To State House with Epping State Reps



Morning Rec Program



Theater Board member Pirates



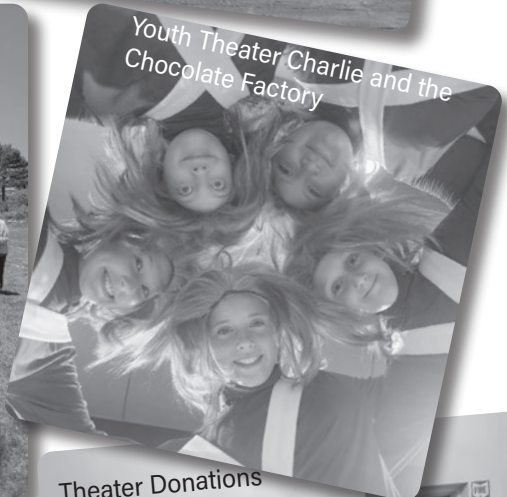
Bobcats Summer Camp Trip



New Playground



Senior Picnic Cornhole Game



Youth Theater Charlie and the Chocolate Factory



Boxwood Tree Workshop



Theater Donations



Senior Lunch Trip



Preschool Sports Program



Spongebob The Musical

we also ran our Town Toy Drive and Distribution Program, helping families in need this Christmas season with 45 children receiving gifts this year. We would like to extend a special thanks to the Recreation Department staff and the Epping Firemen's Association for all their work, making this possible for our children!

Our Watson Seniors group has kept busy with monthly trips around the state. Their monthly meetings are held on the second Thursday of the month at 1pm at Watson Academy. The group has also continued to offer our popular Mall Walking Program for seniors every Tuesday at 10am, which includes an hour of walking at local Malls and a lunch stop. The program regularly fills the bus with 10-13 seniors each week! We are pleased that this program has grown in popularity and attendance! The seniors had fun at their annual picnic at Odiorne Point State Park, learning the game of Corn Hole and enjoying a picnic lunch. They also traveled to the state house, where they were greeted by our two States Reps. for a tour of the building and to see our State government at work! In addition to these trips, they traveled with the Rec bus to museums, mystery luncheons and the Deerfield Fair. They are always looking for new members, so stop in during one of their monthly meetings at Watson Academy!

We continue to search for new Adult program offerings and instructors to meet community interest. We offer Adult Ceramics upstairs at Watson on Thursday mornings from 9AM-11AM weekly for a minimal fee of \$2.00 per hour, plus the cost of the ceramics piece. Mrs. Young has a large selection, provides all the paints and brushes and has plenty of room for more friendly faces to join in the fun! We also offered a Boxwood Tree Workshop in

December to add a festive offering for the adults this year!

Epping Community Theater continued to offer wonderful programs and shows to the community. This organization is run by a volunteer Board of Directors under the guidance and supervision of the Town Recreation Director. We held Youth Theater Classes for elementary school age children and Youth Theater productions for kids in grades 5-9, including *Peter Pan* in February and *Charlie and The Chocolate Factory* in August. Both were well attended shows, offering our EES 3rd Grade a field trip to the theater in February and our Summer Camp a wonderful field trip as well. We also hosted a Summer Comedy Night with well known Comedian, Juston McKinney, complete with a cocktail hour and lots of laughs at the Epping Playhouse on Ladd's Ln.! Our Fall show, *Spongebob The Musical* was our biggest undertaking, adding projections, sound effects and air brushed make-up by our very own volunteer Make-up artist team! We closed the season out with what is sure to be our new Holiday tradition *A Charlie Brown Christmas* performance by our Young Youth Program for grades 2-5. They did a wonderful job! We have a great line up of shows and program at Epping Community Theater in 2024. To learn more about our Theater programs and shows, including purchasing tickets, please visit our website at www.eppingtheater.org.

We are excited to have our new Community Playground installed in August. We continue to work on the walkway and additional site features, but opened the playground to the public at the end of August with many happy visitors! This new playground is open during school hours for community use! We also installed a new tennis court net that has been

enjoyed by tennis and pickleball players alike! The town court is lined for both and is located behind the SAU 14 building at 213 Main street along with the new playground.

A Little about Epping Parks and Recreation Department Program Funding

All Epping Parks & Recreation Department programs, community events, supplies, entrance fees, transportation fees, bus (purchase, gas, repairs, inspections and maintenance) and program staffing are not covered by tax dollars. The tax line items cover the Parks and Recreation Director salary, half of the Assistant Director's salary, office equipment and supplies, general park maintenance and Watson Academy building costs. The fees charged and collected by the department for programs offered, cover all other staffing and program costs. The revenue generated by these fees also covers park projects, community events and the purchase and operating costs for the Recreation Dept. buses. Financial Aid that is made available by the Recreation Department for the Summer Camp programs is funded by fees charged to contracted services, in exchange for program space coordination and advertising of their programs. All contracted services are required to provide their own insurance and supplies.

You can find out more information about our programs by visiting our website at www.eppingrecreation.org or check us out of Facebook and "Like" our page to get notifications on new classes and updates! We can be reached by email at eppingrecreation@gmail.com or via phone at (603) 679-3006.

*Respectfully Submitted,
Nicole Bizzaro, Parks & Recreation Director*



New playground installation



New playground



10 year service awards



K-9 Benjamin

Police Department

Prelude

As in years past, I would like to thank the members of the Epping Police Department for all your selfless work, dedication, professionalism, and unwavering sacrifices you demonstrated this past year. The same goes for your family members and the support they provide. This has not gone unnoticed; my thanks and gratitude are never enough.

Personnel

On March 2, 2023, after a year of service with the town, Officer Nicholas Young resigned to work for another police department. On June 30, Ofc. Mark Rosmarinofski was hired to fill Ofc. Young's position. Starting in July through November 17, Ofc. Rosmarinofski attended and completed the 194th NH full-time police academy. He should be finishing the department's field training program and working solo sometime in early 2024. On November 2, Ofc. Jake Marsh resigned from the department which created an opening that will be filled in 2024.

Canine

Over the year, Officer Abele and K-9 Benjamin attended monthly trainings and received national certifications in both trained disciplines (patrol and

narcotics detection). While K-9 Benjamin was deployed in the field, the majority of the calls were for narcotics sniffs, both vehicle and building, which produced several seizures and arrests. In addition, K-9 Benjamin was deployed for evidence recovery, tracks, building/area searches, security checks, and for officer protection. K-9 Benjamin and Officer Abele also provided mutual aid to surrounding towns, including large-scale sweeps for narcotics at the Rockingham County Jail. The K-9 team participated in numerous demonstrations, presentations, and other community outreach events both in and out of town. They also made appearances at the New England Dragway and Star Speedway over the summer at many of the major events. See below.

Equipment

Aside from typical uniform replacement from everyday wear, the department purchased and put into operation Axon Body Worn cameras. The Body Worn

Program was made possible through a grant from the State of New Hampshire and funding from the Town of Epping. Since implementation, the program has proven itself as it relates to officer safety and public transparency. Best practices and community relations are constantly improved through our ongoing efforts of monitoring and evaluating body-worn video footage. The department also purchased and enhanced our less lethal capabilities.

Community Policing – Social Media

Our Facebook site can be found at; Epping NH Police Department. The department is also on Twitter (@EppingNHPolice) and Instagram (eppingnhpolicedepartment). Our social media platforms have been a great way for us to keep the community informed of what their police department does daily. We also keep active with our police department website, which can be found at www.townofepping.com/police.

Police Activity for 2021 - 2023

Year	Calls for Service	Accidents	Arrests
2021	14,061	238	359
2022	15,848	293	348
2023	15,278	279	375



National Night Out

In 2023 Ofc. Landon McBride was appointed the Community Police Officer. Throughout the year he participated in, and organized such events as National Night Out, Coffee With a Cop, stuff a Bus, and Drug Take Back, mentoring interns, updating social media with criminal activity, addressing repeated nuisance complaints, and answering general public safety concerns. He can be contacted at l.mcbride@eppingpd.com.

I would like to congratulate Officers Cam Cundy and Lieutenant Stephen Soares on participating in the annual CHAD fundraising hockey game. Not only did they represent the department for this honorable cause, both worked relentlessly on their fund raising goals and finished as the leaders amongst team police.

Public Safety

The department was awarded a grant of \$14,100.00 provided by the New

Hampshire Department of Safety, with an emphasis on motor vehicle safety. Department members worked these beneficial patrols in addition to their normal patrol duties with a focus on DWI enforcement, speed, aggressive driving, distracted driving (hands-free), and seatbelt violations. The goal of this grant is to make town roads safer for motorists and pedestrians alike. We will be utilizing this grant again in 2024.

Closing

In closing, as in years past, I would like to take this time to thank all the various boards in town that the police department has worked closely with over the last year. They include the Epping Board of Selectmen, Epping Town Hall Staff, the Epping Highway Department, the Epping Water, and Sewer Department, The Epping Budget Committee, the Epping Planning Department, the Epping School District – SAU14, The Epping Fire

Department and the Epping town residents. I would like to wish everyone a happy and safe 2024.

2023 Statistics

Article Searches.....	5
Mutual Aid	8
Security Checks.....	5
Contraband Searches	30
Officer Protection	1

*Respectfully submitted,
Michael J. Wallace, Chief
Epping Police Department*

Public Works

Highway Department

In 2023 the Highway Department paved Red Oak Hill Rd., Rocky Lane, Old Orchard Rd., Ryan Ct., Morrill Ct., Governor’s Ln. and the newly reconstructed



Romo Swearing In



Steve Soares and Cam Cundy skating for the Police at the CHAD Hockey game.



New Public Works garage exterior



New Public Works garage interior

west end of Ladd’s Lane. This included replacing culverts, improving drainage, shim and overlay.

The Highway Department performed routine hazardous tree removal town-wide and road-side mowing.

A three-bay addition to the Highway garage was constructed, allowing for a majority of equipment to be stored inside.

As part of the west Epping water line project, all the storm drainage on Railroad Ave. was replaced.

Transfer Station

In 2023 Epping generated 2,041 tons of household trash, which was trucked to the Turnkey Landfill in Rochester, NH. The purchase of an International roll-off truck allows the Town to haul its own MSW for disposal, saving money and giving us greater flexibility.

A new trash compactor was installed, giving us a total of four compactors for MSW, increasing processing capacity and lowering wait times.

The Town also recycled the following items (in tons):

- Mixed paper..... 196
- 1-7 plastics..... 41
- C&D 225
- Wood 129
- Bulky..... 65
- Rigid plastics..... 40
- Furniture 64
- Shingles..... 20
- Metal..... 192
- Glass..... 79
- Sheetrock..... 40
- Tires 7
- Cans 19
- Electronics..... 10
- Batteries 5

Water and Sewer Department

In 2023 the closure of sewer lagoons #1 & #2 continued. The contractor, Synagro is removing sludge from the bottoms of the lagoons, dewatering and transporting the material off-site to a landfill.

An assessment of the entire sewer collection system has been completed by Underwood Engineers and an asset management plan has been written.

The water treatment plant is performing well at the Epping Crossing site. The Epping Crossing Wells continue to provide Epping residents with safe drinking water that meet all Federal and State parameters. The wells have been operational since January of 2017, providing clean, safe drinking water to the residents of Epping. The Town is beginning the process of permitting a third well at the

site. Additionally, the Town has contracted with Emery & Garrett Groundwater to begin searching around town for new sources of water.

The Town worked with the New Hampshire Department of Environmental Services to provide safe drinking water to residents of West Epping with the construction of a new water main and booster pump station located on Fremont Road. The new water line was necessary to address MtBE groundwater contamination issues in west Epping. Construction of the new line was completed in 2023, and the booster pump station will be up and running by August 2024.

*Submitted submitted,
Dennis Koch,
Public Works Administrator*

The Town Clerk’s Office had the following activity during the period of January 1, 2023 through December 31, 2023.

Motor Vehicle Tax	11,256	\$1,723,833.65
Municipal Agent Transactions	11,029	\$32,862.00
Dog Licenses	1,467	\$14,708.00
Dump Stickers		\$84,945.00
Stump Dump Fees		\$31,130.00
Vital Records Certificates		\$12,134.00
UCC Filings		\$2,115.00
Town Miscellaneous		\$2,834.85
Boat Registrations		\$3,445.92
Total Remitted to Treasurer		\$1,908,008.42

Refuse & Recycling

\$20 Dump Sticker Required

General Guidelines

The Solid Waste Department facilities in Epping are open to residents only. To use these facilities, a resident must first purchase a Solid Waste Permit (sticker or temporary pass) and make this permit available for inspection by the facility staff. Vehicles that do not have a Solid Waste Permit that matches the registration will not be allowed to enter any of Epping's dumping facilities. Misused or "borrowed" stickers or passes are subject to confiscation. Any resident who wishes to use a vehicle that does not have a permit to haul material to the facility must first get a temporary pass at the Town Clerk's Office.

The removal of items from the Solid Waste Department (scavenging) is not permitted.

Transfer Station

Household trash only. No construction debris, bulky items, recyclables, or hazardous materials are to be placed into the compactors.

Open Wed 12 NOON – 7 PM, Sat & Sun 9 AM – 4 PM

- **Aluminum Cans:** soda and beer cans.
- **Glass:** all colors, plate glass and ceramics (no light bulbs)
- **Plastic:** all plastic items with #1 thru #7 printed in the recycling triangle on them. Please remove caps they can go into the mix separately. No Styrofoam.
- **Tin Cans:** pet food, vegetable and fruit juice containers.
- **Paper and Cardboard:** All paper products can be put in the compactor near the trash containers. Please cut cardboard to 4 x 4 foot pieces.
- **Automotive Oils:** motor oil, transmission fluid and hydraulic oils can be left at the containment tank. If you wish to keep your container please see attendant. No flammable liquids or antifreeze is accepted.
- **Cooking Oils:** should be left in clearly marked containers and set next to the tank for recycling into bio-fuels.
- **Fluorescent Light Bulbs:** can not go into the regular trash or landfill. Please see the attendant for disposal (there is no charge for removal).

Stump Dump

Hours: Wednesday 12-7 PM;

Saturday & Sunday 9 AM-4 PM

Please see attendant before dumping.

Pay Items: A separate ticket must be purchased at the Town Hall before dropping off any items that have a fee.

No money is to be collected at the Stump Dump.

- **Mattresses** – \$25.00
- **Couches and Upholstered Chairs** – \$10.00
- **Freon Units:** refrigeration, air conditioners, freezers, water coolers, dehumidifiers – \$10.00
- **TV's, laptops** – \$10.00
- **Propane Tanks** – \$10.00
- **Tires:** off rims – \$5; on rim – \$15; heavy equipment off rims – \$30; heavy equipment on rim – \$40
- **Computers & Monitors:** – \$5.00 each

Construction Debris

Dumpsters are provided for various materials at no cost. Please separate items, the cost to the Town varies and it will save you time. Residents are allowed one 1/2-ton truckload per week. No contractors (including residents) are allowed to use this service.

- **C&D:** sheetrock, pressure treated wood, insulation.
- **Painted and Stained Wood** (includes plywood and particle board) laminated okay.
- **Shingles** (non-asbestos).
- **Scrap Metal:** non-Freon appliances, auto parts, hot water heaters, etc. (please separate copper, aluminum wire, brass and other non-ferrous metals)

Burn Pile

Brush less than 5 inches in diameter and clean unpainted wood may be disposed of at no cost.

Fill Area

Leaves may be disposed of here.

The more we separate the more tax dollars we can save. If you have any questions, please ask the attendant, we will be happy to help, or call the Public Works Department at 679-5441 ext 4.

Boards, Commissions and Committees Reporting

Budget Committee

2023 was yet another challenging year for budgets, which looks to become a permanent situation for the foreseeable future. Large benefits increases that effected both the school and town budgets created a situation such that there was simply no way to responsibly fit the current service levels into an inflation-adjusted budget. Responsible budget committees never want to see such a situation, but they can't be avoided.

Before I mention any other detail, I'd like to start by taking the opportunity to recognize the many years of service that Steve Ozols gave to the Budget Committee. Not only was Steve a pillar of the budget committee and Epping municipal service in general, but he was my vice chair for the last number of years. Steve never wanted the spotlight and was always focused on helping and "doing the work". That help was indispensable to me over the years, and so it was with great regret that I accepted Steve's resignation. Epping's loss is Rye's gain, as Steve made a relocation and could no longer serve on Epping's budget committee. Thank you Steve, for everything you gave to this town, it will always be in your debt.

Unfortunately, Steve's resignation was just the tip of the iceberg. Adding to Steve's early resignation was Mr. Brian Reed. Both Brian and Steve resigned before budget season started. The positive flipside of those resignations was the addition of Matt Hehl and Caitlin McCormack to the committee. Matt and Cait brought a wealth of experience and knowledge and threw themselves into the process with little training. We could not have asked for more. Finally, late in our season Mr. Sean Morrison and Mr. Cody Belanger had life changes that necessitated their resignation from the committee. A last-minute addition of Mr. Jason Caterino and Mr. Ryan Marcoux allowed us to soldier on. I cannot say enough how thankful and heartened we were to have a pool of applicants willing to step up and join the committee. These are volunteer positions that require long hours and little in the way of recognition, so all who step up are truly dedicating their time selflessly. Kudos to Matt, Cait, Ryan, and Jason.

On to the budgets, though.... The calculation of budget targets for the Selectmen and School Board was a process already in place from last couple of years, so this year was just a mild tweak based on those experiences. After a few meeting during the spring to discuss those tweaks, in June we set out inflation-adjusted targets of ~4.5% for both town and school budgets.

Unfortunately, after our summer recess, we came back to a hard realization in the fall when both BOS (Joe Trombley) and School Board (Robin O'Day) representatives informed us of the extremely significant jumps in insurance rates that blew all chances of hitting our targets out of the water. It became apparent that we would either be looking at significant reductions of service or accepting that we had to exceed the intended targets. In the end, we examined every last penny of savings that could be found without impacting the services that the residents have come to expect from our town and school administrations.

Epping's future is still very bright and we continue to be an attractive place for people to move to. This year, however, has shown us numerous challenges we face... from properly funding our infrastructure, to finding a viable plan for our school system to thrive, to dealing with housing challenges that are plaguing communities

across the state. These challenges are not going away and will only increase for many seasons to come. Epping's municipal and school governments have a lot of work ahead of them and it will require concerted effort from all involved to navigate the waters these next years.

The list of people to thank for these efforts this year is a perennially lengthy affair. Budget Committee meetings are famously long and our members have shown true dedication, as usual. I would like to thank every single one of them and their families for such dedication of time and effort.

The 2023-2024 Budget Committee: John Scully (Vice Chair), Steve Ozols (Vice Chair), Brian Reed, Joe Trombley (Board of Selectmen rep), Ben Leavitt (School Board rep), Robin O'Day (School Board Rep), Mark Vallone, Jen Chapman, Jordanne Sargent, Sean Morrison, Cody Belanger, Matt Hehl, Cait McCormack, Jason Caterino, and Ryan Marcoux.

*Respectfully Submitted,
Mike Charkowski, Chairman
Epping Municipal Budget Committee*

Cemetery Trustees

The regular maintenance of The Prospect Hill Cemetery and The Central



Two volunteers cleaning up Prescott Cemetery. Thank you Stephen and Bodhi Soares!



Restoration of Central Cemetery — all new wrought iron and new granite post



New fencing at Plumer Cemetery

Cemetery were the main focus of the Trustees this year. Maintenance of the 80 historical cemeteries or any other extra projects were put on hold due to budget difficulties. The selectmen and budget committee have made the appropriate adjustment to ensure that this work can move forward next year.

The restoration of granite posts and wrought iron rails to the Morse lot in the Central Cemetery was completed using accumulated trust funds. This lot was the only lot in this historical cemetery in poor condition, and its restoration was certainly overdue.

The Governor William Plumer Cemetery fence project that has taken four years is finally complete. The removal of many large trees and the restoration of the damaged wrought iron fence leads us to our next step in honoring this very historic past resident of Epping. We will be

nominating this cemetery to be on the list of New Hampshire historical sites.

Finally, the Trustees would like to thank all our volunteers that maintain, under our supervision, some of the old family cemeteries on or near their properties. We would encourage anyone interested in volunteering for such work to contact us.

The Trustees meet at 6 PM on the third Monday each month at the Historical Society.

Epping Cemetery Trustees:
Margie Desjardins, Teresa Kucera,
Grace Lavoie, Joy True,
Alternate Neil Folsom

*Respectfully Submitted,
Jerry Langdon, Chairman
Epping Cemetery Trustees*

Conservation Commission

In 2023, the Epping Conservation Commission continued to serve the people of Epping through its review of permits and development projects to ensure that the natural resources of Epping are protected. The Commission also collaborated with the Planning Board through a grant from the Rockingham Planning Commission to update the Town wetlands ordinance. As in previous years, we prioritized making Epping's beautiful conservation areas more accessible to the residents of Epping through trail building, outreach, and engagement with other conservation organizations like The Society for the Protection of NH Forests and Southeast Land Trust of New Hampshire.

The Commission welcomed two new members this year, Gabe Porter and alternate Daphne Thurston. We also said farewell to long time member Sandy Goodspeed who dedicated so much of her time, energy, and passion to Commission projects. We wish her well on her new adventures! Thank you to Commissioner Ben Bade for coordinating volunteers again this year! John Clark continued his easement monitoring work, and Barbara Willis worked with a student to establish a pollinator garden at Miriam Jackson Park. Todd Hathaway continues his great work on Epping's trails and helps the Commission to secure picnic tables at Town conservation areas.

Cheryl Denoncour was the 2023 Epping Conservation Commission Photo Contest winner with her submittal titled, "Black Stove Farm". Check out her photo on display at the Harvey-Mitchell



2023 Commissioners (left to right): Ben Bade, Jeff Leombruno, Sandy Goodspeed, Liz Wilson, John Scully, Dan McCombs. Selectmen representative Joe Trombley. Not pictured: Scott Pim, Daphne Thurston and Gabe Porter.

Memorial Library along with the work of past contest winners.

In 2023, the Commission also initiated an intern program to engage with interested students in designing and implementing a conservation project. Maria Wheeler, an 11th grader at EMHS spent a year working with the Commission and other volunteers to design and build a pollinator garden at Miriam Jackson Park in downtown Epping. Not only is this new garden a place to enjoy flowers and wildlife, it is also now a certified Monarch Waystation, providing plantings to support monarch butterflies throughout their lifecycle.

The Conservation Commission participated in Southeast Land Trust's (SELTs) annual TrailFest event in October. TrailFest, a celebration of the outdoors, took place at SELT's headquarters located at Burley Farm in Epping. Among the many activities, music, and food at TrailFest, the Commission booth offered a map of conservation areas, volunteer sign-up opportunities, and a showcase of annual photo contest entries.

2023 Commissioners:

Ben Bade, Jeff Leombruno, Sandy Goodspeed, Liz Wilson, John Scully, Dan McCombs. Selectmen representative Joe Trombley, Scott Pim, Daphne Thurston, Gabe Porter

Planning Board

The Planning Board consists of five voting members: Chairman Michael Vose, Vice Chairman Mike Sudak, Heather Clark, Sean Morrison, Alternate Dave Reinhold; Selectman's Representative Tom Gauthier and Alternate Selectman's Representative Pam Tibbetts. The Board could not do its job without the help of the Planning Department, Planning Board Assistant Phyllis McDonough. The Board members are very sad to see the Town Planner/Code Enforcement Officer, Casey Wolfe, leave for a new position; we wish her the best and thank her for her service to the Town, and wish her the best of luck in her new position.

In 2023 the Board reviewed **Two** (2) noticed Subdivision Plans; **Seventeen** (17) noticed Site Plans, **One** (1) Amended Site Plans; **One** (1) noticed Conditional Use Permits; **One** (1) noticed Lot Line

Adjustments, **One** (1) excavation and **Two** (2) Design Reviews. The Board also continues to update and review Town regulations, and Zoning amendments.

The Planning Board works hard to review proposed development in the Town. When reviewing a project, the Board applies the rules that have been voted by the Town residents.

All questions and issues relating to planning in the Town of Epping should be brought to Phyllis McDonough, 679-1202, ext. 34.

The entire Board and Staff as always, wish to thank the citizens of Epping for the support, interest, and input we receive throughout the year. Please continue to let us know how we're doing.

Zoning Board of Adjustment

The Zoning Board of Adjustment consists of five elected members: Chairman Brian Reed, Vice Chairman Kevin Martin, Cassandra Hojaboom, John Horne and John Scully; Alternates Max Miller and Don MacLaren. The Zoning Board Secretary is Phyllis McDonough; The Board members are very sad to see the Town Planner/Code Enforcement Officer, Casey Wolfe, leave for a new position; we wish her the best and thank her for her service to the Town. The Board also had a loss of a member, Board member Kim Sullivan passed away. Kim was an asset to the Board and the Town in his many years of serving as a Selectman and Zoning Board member; Kim is surely missed.

2023 was a very busy year for the Board. There were **Forty-seven** (47) requests noticed Variances, **One** (1) Special Exception, and **Four** (4) Request for Rehearing's.

New Hampshire law strictly controls the actions of ZBA Boards in the state. By law, a ZBA can only grant three kinds of requests: an appeal of a previous administrative decision regarding the meaning of the Town Ordinance; a request for a Special Exception (if it meets all the specific conditions of the Town Ordinance), and request for a Variance from the literal wording of the ordinance—if it meets five tests spelled out in state law.

For example, Epping's Zoning Ordinance states that certain uses are

permitted by Special Exception in the Aquifer Protection District, provided they will not pollute the aquifer, significantly reduce the volume of water which it contains, or discharge hazardous materials on site. It is the ZBA's responsibility to decide whether or not a request meets these conditions. If the ZBA finds all the conditions have been met, it must grant the request; if it finds even one condition is not met, under the law it cannot grant it.

If a variance is requested, by State law the ZBA can grant it **only** if all five criteria are met:

1. The variance will not be contrary to the public interest because:
2. The spirit of the ordinance is observed because:
3. Substantial justice is done because:
4. The values surrounding properties are not diminished because:
5. Literal enforcement of the provisions of the ordinance would result in an unnecessary hardship because: The courts have ruled "when an ordinance contains a restriction against a particular use of the land, The ZBA would violate the spirit and intent by permitting that use."

The principle underlying these laws is **only the voters have power to change their zoning ordinance**. No ZBA has this power.

The Board would like to remind the public that the Zoning Board of Adjustment meets as needed and all meetings are televised on ETV, Channel 22. The Board also invites the public to attend the meetings. The Zoning Board is always looking for people who would like to sit on the Board as an alternate. If interested, please contact the Zoning Board Secretary at 679-1202 ext. 34.

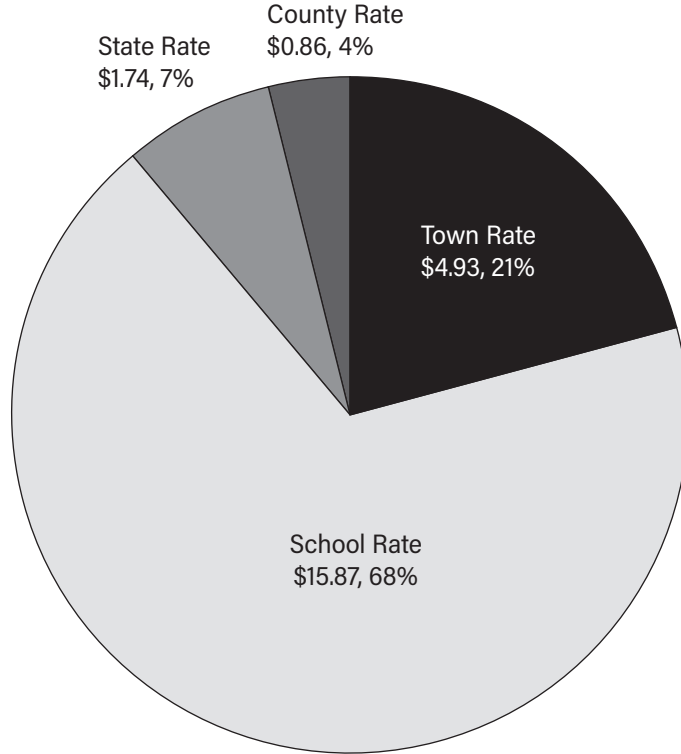
The entire Board and Staff as always, wish to thank the citizens of Epping for the support, interest, and input we receive throughout the year. Please continue to let us know how we're doing.

*Brian Reed, Chairman
Kevin Martin, Vice Chairman
John Horne
Cassandra Hojaboom
John Scully
Max Miller, Alternate
Don MacLaren*

Financial Reporting

2023 Tax Rate – \$23.40

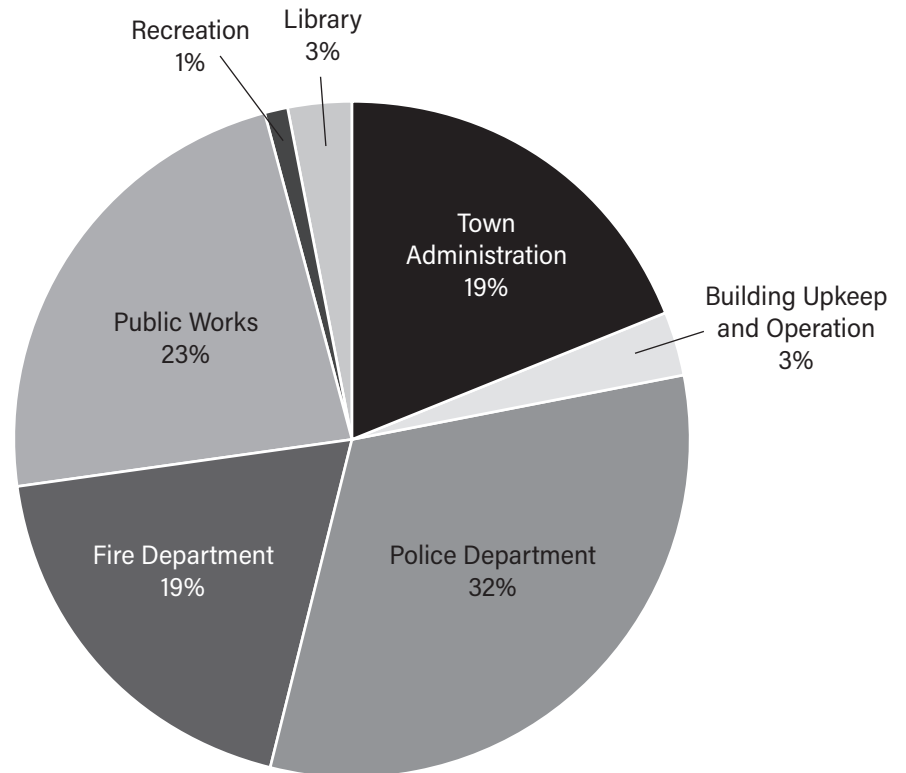
Where Do Your Property Tax Dollars Go?



2023 Grants and State Funding

Highway Department	\$276,893
Rooms & Meals Tax	\$704,718
Police Department	\$94,514
Water and Sewer	\$3,022,492
Total	\$4,098,617

2023 Expenses by Department



DEBITS	Levy for Year of this Report - 2023				
		2022	2021	2020	2019...
UNCOLLECTED TAXES - BEG. OF YEAR*:					
Property Taxes #3110		746,221.34	206,382.92	137,974.38	89,482.29
Resident Taxes #3180					
Land Use Change #3120		47,023.67			
Yield Taxes #3185					
Excavation Tax @ \$.02/yd #3187					
Property Tax Credit Balance	(1.63)				
Interest		3.67			
TAXES COMMITTED - THIS YEAR:					
Property Taxes #3110	23,111,306.77				
Resident Taxes #3180					
Land Use Change #3120	199,500.00				
Yield Taxes #3185	29,297.65				
Excavation Tax #3187	248.00				
OVERPAYMENT:					
Property Taxes #3110	67,807.07	101,033.91			
Resident Taxes #3180					
Land Use Change #3120					
Yield Taxes #3185					
Interest - Late Tax #3190	9,070.80	22,523.12	23,027.99	21,703.67	35,198.18
Costs Before Lien		3,096.00			
TOTAL DEBITS	\$23,417,228.66	\$919,901.71	\$229,410.91	\$159,678.05	\$124,680.47

CREDITS	Levy for Year of this Report - 2023				
	2022	2021	2020	2019...	
REMITTED TO TREASURER:					
Property Taxes	22,590,677.89	500,094.82	114,571.61	68,455.30	59,456.85
Land Use Change	195,500.00	37,023.67			
Yield Taxes	26,450.52	(108.04)			
Excavation Tax @ \$.02/yd.	200.00				
Interest & Costs	8,903.22	22,526.79	21,697.24	18,898.52	25,362.91
Penalties					
Liens deeded to Municipality			10,132.95	11,686.01	28,053.56
Cost Not Liened		630.00			
Conversion to Lien (principal only)		263,254.52			
ABATEMENTS MADE:					
Property Taxes	7,856.36	96,371.91			
Resident Taxes					
Land Use Change					
Yield Taxes	1,388.38				
Adjustments					
Excavation Tax		108.04			
CURRENT LEVY DEEDED	8,260.54				
UNCOLLECTED TAXES - END OF YEAR #1080					
Property Taxes	572,453.49		83,009.11	60,638.22	11,807.15
Resident Taxes					
Land Use Change	4,000.00				
Yield Taxes	1,458.75				
Excavation Tax	48.00				
Interest	31.51				
Property Tax Credit Balance					
TOTAL CREDITS	\$23,417,228.66	\$919,901.71	\$229,410.91	\$159,678.05	\$124,680.47

DEBITS	Last Year's Levy - 2022	2021	2020	2019...
Unredeemed Liens Balance at Beg. of Fiscal Yr.		206,382.92	\$137,974.38	89,482.29
Liens Executed During Fiscal Yr.	274,385.64			
Interest & Costs Collected (After Lien Execution)	9,890.65	23,027.99	21,703.67	35,198.18
TOTAL DEBITS	\$284,276.29	\$229,410.91	\$159,678.05	\$124,680.47

CREDITS	Last Year's Levy - 2022	2021	2020	2019...
REMITTED TO TREASURER:				
Redemptions	86,179.21	114,571.61	68,455.30	59,456.85
Interest & Costs Collected (After Lien Execution) #3190	8,491.22	21,697.24	18,898.52	25,362.91
Abatements of Unredeemed Liens				
Liens Deeded to Municipality	9,042.81	10,132.95	11,686.01	28,053.56
Unredeemed Liens Bal. End of Yr. #1110	180,563.05	83,009.11	60,638.22	11,807.15
TOTAL CREDITS	\$284,276.29	\$229,410.91	\$159,678.05	\$124,680.47

Tax Collector's Report MS-61 for Epping Water and Sewer

Year ending December 31, 2023

Financial Reporting

DEBITS	2023	2022	2021 - prior
Uncollected Taxes - Beginning of Year*			
WATER		204,411.94	2,753.39
SEWER		215,606.28	1,777.97
Taxes Committed - This Year			
Utilities - Water #3189	764,089.84		
Utilities - Sewer #3189	1,281,874.08		
Off/On Water			80.00
Adjustment			
Bad Check Charge	114.00	38.00	
Log Fee	330.50	127.40	
Overpayment			
Water #3189	158.17		
Sewer #3189	231.89		
Interest - Late Tax #3190			
Water	373.62	843.63	498.49
Sewer	1,004.71	1,011.50	184.92
TOTAL DEBITS	\$2,048,176.81	\$422,038.75	\$5,294.77

CREDITS	2023	2022	2021 - prior
Remitted to Treasurer			
Water	562,324.78	203,463.60	2,753.39
Sewer	937,587.60	212,795.66	1,409.65
Log Fee	330.50	127.40	
Off/On Water			80.00
Interest			
Water	373.62	843.63	498.49
Sewer	1,004.71	1,011.50	184.92
Bad Check Fees	114.00	38.00	
Abatements Made			
Water	692.00	135.62	
Sewer	1,856.17	394.91	199.29
Uncollected Taxes - End of Year #1080			
Water	201,231.23	812.72	
Sewer	342,662.20	2,415.71	169.03
Off/On Water			
TOTAL CREDITS	\$2,048,176.81	\$422,038.75	\$5,294.77

2023 Cash Flow Reconciliation

Bank Balances as of 12/31/2023

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Beginning Balance	12,013,437.80	10,248,816.80	10,131,095.15	7,072,019.69	5,837,530.84	3,113,847.57	1,117,560.53	10,387,250.47	7,960,221.57	4,947,285.20	3,086,842.56	4,203,417.51	12,013,437.80
Expenses & Payroll	(1,953,796.95)	(1,194,709.80)	(2,173,274.80)	(984,173.56)	(1,936,674.84)	(1,773,754.33)	(1,278,417.98)	(1,879,140.98)	(1,491,945.33)	(1,959,825.88)	(2,148,416.66)	(2,671,044.15)	(21,444,975.26)
School Payments*	(1,000,000.00)	(1,000,000.00)	(2,000,000.00)	(1,000,000.00)	(2,000,000.00)	(1,043,518.00)	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(17,043,518.00)
Tax Deposits**	412,744.38	109,790.94	166,703.36	107,010.37	411,491.61	9,549,053.59	1,134,138.43	78,093.11	37,386.91	155,483.05	2,988,146.59	8,672,979.33	23,823,021.67
All Other Deposits	776,431.57	1,967,197.21	947,495.98	642,674.34	801,499.96	1,330,931.70	1,354,969.49	1,374,018.97	441,622.05	943,700.19	1,276,845.02	3,716,167.22	15,573,553.70
Ending Balance	10,248,816.80	10,131,095.15	7,072,019.69	5,837,530.84	3,113,847.57	11,176,560.53	10,387,250.47	7,960,221.57	4,947,285.20	3,086,842.56	4,203,417.51	12,921,519.91	12,921,519.91
Cash Flow Balance	10,248,816.80	10,131,095.15	7,072,019.69	5,837,530.84	3,113,847.57	11,176,560.53	10,387,250.47	7,960,221.57	4,947,285.20	3,086,842.56	4,203,417.51	12,921,519.91	12,921,519.91

* School payments are made based on need and when state funding is received.

** First tax bills are sent out the end of May with a July 1st due date. Second tax bills are sent out end of October with a December 1st due date.

	Bank Account Name	Beg Bal 1/1/2023	Ending Bal 12/31/2023
1	General Fund	\$12,234,862.11	\$13,052,898.07
2	Sewer Lagoon Fund	\$5,275,451.52	\$2,676,749.40
Escrow Direct Accounts			
	Blake Road Bridge	\$3,879.59	\$3,997.26
	Building Reviews	\$637.04	\$656.36
	Commercial Impact Fee - Police	\$25,166.61	\$5,665.10
	Commercial Impact Fee - Fire	\$57,805.75	\$45,242.74
	Conservation Escrow	\$3,751.41	\$3,865.19
	Conservation LUCT	\$96,269.82	\$125,331.16
	Driveway Bonds	\$122,634.70	\$75,306.20
	Dry Hydrant	\$3,632.59	\$3,742.77
	J McGeough ETV Fund	\$3,176.85	\$3,273.21
	Ladds Lane Development	\$5,944.49	\$6,124.79
	Old Stagecoach Condos	\$10,083.19	\$10,389.01
	PD - Drug Enforcement	\$23,691.30	\$24,409.87
	PD - Drug Enforcement - State	\$10,159.92	\$16,635.58
	PD - Explorers	\$3,509.00	\$3,615.43
	Planning Review	\$37,168.40	\$45,284.69
	Residential Impact Fee - Police	\$33,831.38	\$51,771.70
	Residential Impact Fee - Fire	\$152,284.70	\$207,909.64
	Recreation Offsite Improvement Fees	\$2,610.99	\$2,690.19
	School Impact Fees	\$282,690.45	\$628,472.54
	Seacoast United Landscape	\$5,157.19	\$5,313.61
	Sewer Engineering Reviews (Closed)	\$306.81	\$-
	Sewer Lagoon Project	\$37,342.56	\$106,548.59
	Sewer Membrane Project (Closed)	\$92,889.87	\$-
	Sewer Reserves	\$295,333.77	\$1,793.10
	Water Engineering Reviews	\$15,422.19	\$15,574.29
	Water Main Extension DWGTF (New)	\$-	\$161,381.99
	Water Main Extension Town (New)	\$-	\$62,346.84
	Water Reserves	\$111,607.24	\$114,976.91
	Total Escrow Direct Accounts	\$1,436,987.81	\$1,732,318.76
	Grand Total	\$18,947,301.44	\$17,461,966.23

Balance of Loans and Leases

as of 12/31/23

Land Purchased for Water Wells		Balance as of 12/31/23
19 Year Bond 7/1/15-7/1/33		
\$2,120,000.00	½ in GF, ½ in Water Fund	1,343,650.00
NHMBB		
Transfer Station Truck Lease		
7 Year Lease 9/1/20-9/1/25		
\$177,896.46	GF Budget	50,827.56
Tax Exempt Leasing		
Highway Truck Lease		
7 Year Lease 9/1/20-9/1/25		
\$157,917.13	GF Budget	45,119.18
Tax Exempt Leasing		
Water Main Extension/MTBE		
10 Year Bond 7/26/24-7/26/33		
\$1,014,300.03	GF Budget	1,014,300.03
TD Bank		
Library Addition		
10 Year Bond 2020-2029		
\$600,000.00	GF Budget	405,360.00
TD Bank		

WWTF Upgrades #1 – Septage Receiving Station		Balance as of 12/31/23
20 Year Bond 6/1/20-6/1/39		
Loan Amount \$2,932,259.69	Sewer Fund	2,489,823.99
Principal Forgiveness \$392,768.14		
State of NH-DES		
Stagecoach Water Line Extension (reimbursed by Condo Assoc.)		
20 Year Loan 10/1/11-10/1/30		
\$197,647.17	Water Fund	69,270.82
State of NH-DES		
WWTF Upgrades #2 – Membranes		
20 Year Bond 1/23-1/42		
2019 Approved Bond	Sewer Fund	2,483,068.20
State of NH-DES		
Water Treatment Plant, Water Main Extension		
2020 Approved Bond	GF Budget	2,771,763.17
20 year Bond 7/22-7/41		
State of NH-DES, 1.26%		
Sewer Lagoon Decommissioning / Solar Panel Project (Construction in Progress)		
2020 Approved Bond	Sewer Fund	\$6,230,000.00*
State of NH-DES		

Grand Total **\$ 16,903,182.95**

* Amounts do not include interest at this time. Bonds will not be finalized until the project is complete.

Interfund Balances

12/31/2023 (unaudited)

	Type		Beg Bal 1/1/2023	Ending Bal 12/31/2023
15	Recreation Revolving Fund, 2008	Due to RR	260,620.58	320,589.70
20	ETV Revolving Fund, 2009	Due to ETV	294,129.83	288,652.21
25	Police Detail Revolving Fund, 2009, 2013	Due to Police Detail	61,441.88	135,416.73
30	PSF Revolving Fund, 2010	Due to PSFR	648,942.47	573,480.30
51	Water Fund - Enterprise Fund	Due to Water	207,602.60	204,628.31
55	Sewer Fund - Enterprise Fund	Due to Sewer	(658,049.22)	(1,646,011.93)
Totals			\$814,688.14	\$(123,244.68)

Year End Treasurer's Report 2023

General Fund:

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Beginning Balance	12,234,862.11	11,283,466.54	10,201,396.41	8,720,511.62	7,423,303.13	5,046,026.61	11,522,818.46	10,631,057.97	8,979,870.04	6,507,372.01	4,904,025.10	5,406,886.04	12,234,862.11
ACH Payments	(539,846.30)	(2,514,671.74)	(1,536,317.71)	(1,477,005.22)	(2,654,505.48)	(2,729,886.44)	(2,655,143.21)	(1,529,561.62)	(2,645,773.51)	(1,648,874.87)	(2,541,493.34)	(1,582,964.87)	(24,056,044.31)
Checks Clear	(1,670,181.99)	(821,766.96)	(1,195,248.30)	(624,298.68)	(861,476.97)	(1,909,754.00)	(932,428.58)	(1,582,246.46)	(523,199.44)	(1,109,680.00)	(1,359,738.13)	(3,243,134.38)	(15,833,153.89)
Other Withdrawals	(15,372.63)	(2,502.26)	(962.15)	(2.65)	-	(2,124.63)	(12,957.62)	(438.21)	(318.70)	(370.00)	-	(15,520.10)	(50,568.95)
Electronic Deposits	367,484.18	1,528,559.57	635,474.19	366,528.47	188,526.36	5,872,205.43	284,454.68	575,067.94	318,408.27	586,688.97	1,050,730.73	8,185,464.53	19,959,593.32
Deposits	889,424.70	703,650.34	598,161.84	419,419.54	934,518.40	5,234,703.54	1,613,127.32	861,921.16	355,737.38	551,109.29	3,341,151.16	4,292,350.85	19,795,275.52
Other Credits	17,096.47	24,660.92	18,007.34	18,150.05	15,661.17	11,647.95	811,186.92	24,069.26	22,647.97	17,779.70	12,210.52	9,816.00	1,002,934.27
Ending Balance	11,283,466.54	10,201,396.41	8,720,511.62	7,423,303.13	5,046,026.61	11,522,818.46	10,631,057.97	8,979,870.04	6,507,372.01	4,904,025.10	5,406,886.04	13,052,886.07	13,052,886.07

Sewer Lagoon Ban (bond anticipation note):

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Beginning Balance	5,275,451.52	5,284,857.48	5,295,883.00	4,502,377.81	4,308,533.53	4,318,314.26	4,328,290.23	4,316,032.87	4,326,522.31	4,337,524.43	4,348,193.10	3,923,816.68	5,275,451.52
Transfers Out	-	-	(803,421.85)	(203,737.51)	-	-	(22,433.54)	-	-	-	(435,440.14)	(1,256,936.41)	(2,721,969.45)
Interest	9,405.96	11,025.52	9,916.66	9,893.23	9,780.73	9,975.97	10,176.18	10,489.44	11,002.12	10,668.67	11,063.72	9,869.13	123,267.33
Ending Balance	5,284,857.48	5,295,883.00	4,502,377.81	4,308,533.53	4,318,314.26	4,328,290.23	4,316,032.87	4,326,522.31	4,337,524.43	4,348,193.10	3,923,816.68	2,676,749.40	2,676,749.40

Escrow Direct Account (includes all town escrow accounts):

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Beginning Balance	1,436,987.82	1,458,501.62	1,324,340.22	1,399,200.81	1,422,066.63	1,484,811.13	1,578,172.08	1,673,222.74	1,678,773.82	1,701,415.90	1,737,804.70	1,706,125.87	1,436,987.82
Transfers In	90,190.00	72,908.47	75,396.38	31,423.00	61,725.00	96,376.67	144,284.04	13,967.00	172,615.40	61,227.00	47,743.61	35,792.00	903,648.57
Transfers Out	(71,773.34)	(210,251.63)	(341,948)	(12,000.00)	(2,503.57)	(7,009.42)	(53,328.30)	(12,880.14)	(154,682.55)	(29,363.34)	(84,066.00)	(14,120.00)	(655,397.77)
Interest	3,097.14	3,181.76	2,883.69	3,442.82	3,523.07	3,993.70	4,094.92	4,464.22	4,709.23	4,525.14	4,643.56	4,520.89	47,080.14
Ending Balance	1,459,501.62	1,324,340.22	1,399,200.81	1,422,066.63	1,484,811.13	1,578,172.08	1,673,222.74	1,678,773.82	1,701,415.90	1,737,804.70	1,706,125.87	1,732,318.76	1,732,318.76

Statement of Expenditures

Unaudited

Financial Reporting

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
General Fund			
Town Administration			
Board of Selectmen			
01-4130.10-130-00 BOS Salaries - Selectmen	15,500.00	15,500.00	0.00
01-4130.10-131-00 BOS Salary - Trustee Chairman	150.00	150.00	0.00
01-4130.10-220-00 BOS Social Security	975.00	970.31	4.69
01-4130.10-225-00 BOS Medicare	300.00	227.00	73.00
01-4130.10-260-00 BOS Workers Compensation	45.00	45.00	0.00
01-4130.10-390-00 BOS Professional Services	100.00	850.00	(750.00)
01-4130.10-530-00 BOS Recording Fees	50.00	92.27	(42.27)
01-4130.10-551-00 BOS Advertising	1,000.00	1,492.80	(492.80)
01-4130.10-560-00 BOS NHMA Dues	6,600.00	6,844.00	(244.00)
01-4130.10-690-00 BOS Awards & Recognition	1,000.00	2,293.87	(1,293.87)
Board of Selectmen - Total	25,720.00	28,465.25	(2,745.25)
Town Administration			
01-4130.20-110-00 TA Salaries FT	200,820.00	182,919.57	17,900.43
01-4130.20-210-00 TA Health Insurance	41,925.00	39,783.34	2,141.66
01-4130.20-211-00 TA Dental Insurance	1,020.00	1,140.92	(120.92)
01-4130.20-215-00 TA HRA Plan	1,100.00	446.41	653.59
01-4130.20-219-00 TA Short Term Disability	490.00	478.65	11.35
01-4130.20-220-00 TA Social Security	12,450.00	10,629.53	1,820.47
01-4130.20-225-00 TA Medicare	2,915.00	2,485.91	429.09
01-4130.20-230-00 TA NH Retirement	10,115.00	16,546.91	(6,431.91)
01-4130.20-231-00 TA ICMA Retirement	17,595.00	6,167.89	11,427.11
01-4130.20-250-00 TA Unemployment	55.00	50.00	5.00
01-4130.20-260-00 TA Worker's Compensation	515.00	515.00	0.00
01-4130.20-343-00 TA Cell Phones	600.00	585.16	14.84
01-4130.20-370-00 TA Training & Seminars	100.00	291.80	(191.80)
01-4130.20-440-00 TA Copier Lease	4,100.00	5,410.74	(1,310.74)
01-4130.20-442-00 TA Postage Machine Lease	2,780.00	2,763.56	16.44
01-4130.20-620-00 TA Office Supplies	4,400.00	8,034.66	(3,634.66)
01-4130.20-625-00 TA Postage	500.00	771.72	(271.72)
01-4130.20-802-00 TA Mileage	100.00	800.72	(700.72)
Town Administration - Total	301,580.00	279,822.49	21,757.51
Town Meeting			
01-4130.30-130-00 MTG Salary - Moderator	600.00	600.00	0.00
01-4130.30-220-00 MTG Social Security	40.00	37.20	2.80
01-4130.30-225-00 MTG Medicare	10.00	8.72	1.28
01-4130.30-260-00 MTG Worker's Compensation	15.00	15.00	0.00
01-4130.30-550-00 MTG Town Report Printing	6,000.00	5,265.50	734.50
Town Meeting - Total	6,665.00	5,926.42	738.58
Boards & Commissions			
01-4130.40-390-00 BRD Professional Services	1,200.00	918.75	281.25
Boards & Commissions - Total	1,200.00	918.75	281.25
Total Town Administration	335,165.00	315,132.91	20,032.09

Town Clerk

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
Town Clerk			
01-4140.10-110-00 TC Salaries FT	109,070.00	107,251.14	1,818.86
01-4140.10-210-00 TC Health Insurance	41,965.00	42,241.77	(276.77)
01-4140.10-211-00 TC Dental Insurance	1,330.00	1,446.09	(116.09)
01-4140.10-215-00 TC HRA Plan	1,320.00	84.98	1,235.02
01-4140.10-219-00 TC Short Term Disability	400.00	381.28	18.72
01-4140.10-220-00 TC Social Security	6,765.00	5,971.07	793.93
01-4140.10-225-00 TC Medicare	1,575.00	1,396.54	178.46
01-4140.10-230-00 TC NH Retirement	15,050.00	14,573.23	476.77
01-4140.10-250-00 TC Unemployment	55.00	50.00	5.00
01-4140.10-260-00 TC Worker's Compensation	295.00	295.00	0.00

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4140.10-347-00 TC Alarm System	600.00	575.76	24.24
01-4140.10-370-00 TC Training & Seminars	400.00	757.00	(357.00)
01-4140.10-440-00 TC Copier Lease	1,800.00	2,770.20	(970.20)
01-4140.10-560-00 TC Membership Dues	20.00	40.00	(20.00)
01-4140.10-620-00 TC Office Supplies	2,500.00	6,007.41	(3,507.41)
01-4140.10-625-00 TC Postage	2,600.00	2,496.33	103.67
01-4140.10-740-00 TC Equipment	700.00	0.00	700.00
01-4140.10-810-00 TC Records Preservation	3,650.00	3,720.00	(70.00)
01-4140.10-815-00 TC Dog Fees	3,300.00	3,942.00	(642.00)
01-4140.10-850-00 TC Software & Support	5,300.00	5,285.90	14.10
Town Clerk - Total	198,695.00	199,285.70	(590.70)
Elections & Registration			
01-4140.20-130-00 EL Salaries - Supervisors	3,400.00	3,400.00	0.00
01-4140.20-190-00 EL Ballot Clerks	624.00	312.00	312.00
01-4140.20-220-00 EL Social Security	210.00	210.84	(0.84)
01-4140.20-225-00 EL Medicare	50.00	49.32	0.68
01-4140.20-260-00 EL Worker's Compensation	20.00	20.00	0.00
01-4140.20-342-00 EL Ballot Machine Programming	1,800.00	1,608.00	192.00
01-4140.20-430-00 EL Machine Maintenance	700.00	774.00	(74.00)
01-4140.20-620-00 EL Printing & Supplies	2,600.00	2,043.45	556.55
01-4140.20-625-00 EL Postage	300.00	57.13	242.87
01-4140.20-690-00 EL Meals & Services	200.00	110.20	89.80
01-4140.20-740-00 EL Equipment	200.00	0.00	200.00
Elections & Registration - Total	10,104.00	8,584.94	1,519.06
Total Town Clerk	208,799.00	207,870.64	928.36

Finance

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
Finance			
01-4150.10-110-00 FA Salary FT	94,285.00	94,288.40	(3.40)
01-4150.10-210-00 FA Health Insurance	1,500.00	1,465.58	34.42
01-4150.10-211-00 FA Dental Insurance	520.00	497.02	22.98
01-4150.10-219-00 FA Short Term Disability	250.00	226.75	23.25
01-4150.10-220-00 FA Social Security	5,845.00	5,899.70	(54.70)
01-4150.10-225-00 FA Medicare	1,370.00	1,379.79	(9.79)
01-4150.10-230-00 FA NH Retirement	13,000.00	12,745.60	254.40
01-4150.10-250-00 FA Unemployment	25.00	25.00	0.00
01-4150.10-260-00 FA Worker's Compensation	255.00	255.00	0.00
01-4150.10-301-00 FA Audit	20,000.00	18,972.50	1,027.50
01-4150.10-370-00 FA Training & Seminars	100.00	70.00	30.00
01-4150.10-440-00 FA Copier Lease	0.00	291.03	(291.03)
01-4150.10-560-00 FA Membership Dues	50.00	15.00	35.00
01-4150.10-620-00 FA Office Supplies	3,000.00	2,343.03	656.97
01-4150.10-625-00 FA Postage	2,000.00	2,115.61	(115.61)
Finance - Total	142,200.00	140,590.01	1,609.99
Tax Collection			
01-4150.40-110-00 TX Salaries FT	46,750.00	45,964.76	785.24
01-4150.40-210-00 TX Health Insurance	17,985.00	18,103.75	(118.75)
01-4150.40-211-00 TX Dental Insurance	570.00	619.59	(49.59)
01-4150.40-215-00 TX HRA Plan	570.00	36.53	533.47
01-4150.40-219-00 TX Short Term Disability	175.00	163.43	11.57
01-4150.40-220-00 TX Social Security	2,900.00	2,588.97	311.03
01-4150.40-225-00 TX Medicare	680.00	598.41	81.59
01-4150.40-230-00 TX NH Retirement	6,450.00	6,245.59	204.41
01-4150.40-250-00 TX Unemployment	25.00	20.00	5.00
01-4150.40-260-00 TX Worker's Compensation	125.00	125.00	0.00
01-4150.40-370-00 TX Training	480.00	679.00	(199.00)
01-4150.40-390-00 TX Professional Services	4,600.00	4,812.07	(212.07)
01-4150.40-392-00 TX Title Search	1,200.00	738.75	461.25
01-4150.40-530-00 TX Recording Fees	500.00	351.43	148.57
01-4150.40-560-00 TX Membership Dues	20.00	70.00	(50.00)
01-4150.40-620-00 TX Office Supplies	600.00	314.25	285.75
01-4150.40-625-00 TX Postage	2,500.00	1,698.36	801.64

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4150.40-740-00 TX Equipment	300.00	0.00	300.00
01-4150.40-850-00 TX New Software	13,990.00	13,999.00	(9.00)
Tax Collection - Total	100,420.00	97,098.89	3,321.11
Treasury			
01-4150.50-130-00 T Salary - Treasurers	3,640.00	3,640.00	0.00
01-4150.50-220-00 T Social Security	225.00	225.68	(0.68)
01-4150.50-225-00 T Medicare	60.00	52.79	7.21
01-4150.50-260-00 T Worker's Compensation	15.00	15.00	0.00
01-4150.50-340-00 T Bank Fees	100.00	0.00	100.00
Treasury - Total	4,040.00	3,933.47	106.53
IT Department			
01-4150.60-342-00 IT Computer Maintenance	32,785.00	42,265.75	(9,480.75)
01-4150.60-850-00 IT Software Support	22,000.00	27,130.60	(5,130.60)
IT Department - Total	54,785.00	69,396.35	(14,611.35)
Total Finance	301,445.00	311,018.72	(9,573.72)

Misc Departments

Property Valuation			
01-4152.10-390-00 AS Contract Assessor	53,500.00	52,569.94	930.06
01-4152.10-395-00 AS Utility Appeals	4,000.00	359.35	3,640.65
01-4152.10-396-00 AS Utility Revaluation	12,000.00	12,000.00	0.00
01-4152.10-397-00 AS Tax Map Maintenance	2,400.00	2,300.00	100.00
Property Valuation - Total	71,900.00	67,229.29	4,670.71
Legal Expense			
01-4153.10-320-00 LE Town Attorney	30,000.00	40,948.58	(10,948.58)
Legal Expense - Total	30,000.00	40,948.58	(10,948.58)
Personnel Administration			
01-4155.10-190-00 PA Performance Wage Increases	20,000.00	6,754.89	13,245.11
01-4155.10-215-00 PA HRA Plan	150.00	114.00	36.00
01-4155.10-392-00 PA Preemployment Screening	250.00	679.89	(429.89)
01-4155.10-551-00 PA Advertising	500.00	3,184.00	(2,684.00)
Personnel Administration - Total	20,900.00	10,732.78	10,167.22
Cemeteries			
01-4195.10-370-00 CM Training	300.00	120.00	180.00
01-4195.10-430-00 CM Cemetery Maintenance	7,000.00	16,891.45	(9,891.45)
01-4195.10-431-00 CM Prospect CM Maintenance	13,000.00	11,372.50	1,627.50
01-4195.10-687-00 CM Tree Removal	4,000.00	800.00	3,200.00
01-4195.10-710-00 CM Repurchase Lots	1,000.00	0.00	1,000.00
Cemeteries - Total	25,300.00	29,183.95	(3,883.95)
Property Insurance			
01-4196.10-520-00 IN Property & Liability	82,000.00	75,883.02	6,116.98
01-4196.10-523-00 IN Claims Expense	5,000.00	7,414.22	(2,414.22)
Property Insurance - Total	87,000.00	83,297.24	3,702.76
Health			
01-4411.10-120-00 HE Salaries PT	700.00	298.52	401.48
01-4411.10-220-00 HE Social Security	50.00	18.51	31.49
01-4411.10-225-00 HE Medicare	15.00	4.35	10.65
01-4411.10-370-00 HE Training	100.00	0.00	100.00
Health - Total	865.00	321.38	543.62
General Assistance			
01-4442.10-350-00 GA Medical Services	200.00	0.00	200.00
01-4442.10-370-00 GA Training	50.00	30.00	20.00
01-4442.10-810-00 GA Other Services	250.00	1,400.00	(1,150.00)
01-4442.10-831-00 GA Rents	2,000.00	2,458.00	(458.00)
01-4442.10-832-00 GA Food	400.00	0.00	400.00
01-4442.10-833-00 GA Heating	1,500.00	0.00	1,500.00
01-4442.10-834-00 GA Electricity	1,500.00	174.38	1,325.62
General Assistance - Total	5,900.00	4,062.38	1,837.62
Patriotic Purposes			
01-4583.10-690-00 Patriotic Purposes	2,500.00	2,241.09	258.91

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
Patriotic Purposes - Total	2,500.00	2,241.09	258.91
Conservation Commission			
01-4611.10-960-00 Conservation Expense	6,000.00	563.87	5,436.13
Conservation Commission - Total	6,000.00	563.87	5,436.13
Principal on Long Term Debt			
01-4711.10-980-00 Land Purchase Bond	55,000.00	55,000.00	0.00
01-4711.12-980-00 Library Addition Bond	60,000.00	60,000.00	0.00
01-4711.14-980-00 Water Treatment Plant Bond	121,480.00	121,475.59	4.41
Principal Debt - Total	236,480.00	236,475.59	4.41
Interest on Long Term Debt			
01-4721.10-981-00 Land Purchase Bond Interest	24,805.00	24,805.00	0.00
01-4721.12-981-00 Library Addition Bond Interest	15,120.00	15,144.00	(24.00)
01-4721.14-981-00 Water Treatment Plant Bond Interest	32,515.00	32,511.25	3.75
Interest Debt - Total	72,440.00	72,460.25	(20.25)
Total Misc Departments	559,285.00	547,516.40	11,768.60

Planning & Zoning

Planning Board			
01-4191.10-110-00 PB Salaries FT	154,075.00	146,216.98	7,858.02
01-4191.10-210-00 PB Health Insurance	19,125.00	17,851.19	1,273.81
01-4191.10-211-00 PB Dental Insurance	550.00	491.46	58.54
01-4191.10-215-00 PB HRA Plan	600.00	331.00	269.00
01-4191.10-219-00 PB Short Term Disability	485.00	424.43	60.57
01-4191.10-220-00 PB Social Security	9,555.00	8,755.21	799.79
01-4191.10-225-00 PB Medicare	2,235.00	2,047.56	187.44
01-4191.10-230-00 PB NH Retirement	21,255.00	20,161.41	1,093.59
01-4191.10-250-00 PB Unemployment	60.00	50.00	10.00
01-4191.10-260-00 PB Workers Compensation	3,830.00	3,830.00	0.00
01-4191.10-370-00 PB Training	0.00	380.00	(380.00)
01-4191.10-390-00 PB Professional Services	4,000.00	7,349.22	(3,349.22)
01-4191.10-440-00 PB Copier Lease	1,800.00	2,249.88	(449.88)
01-4191.10-530-00 PB Recording Fees	550.00	0.00	550.00
01-4191.10-551-00 PB Advertising	200.00	0.00	200.00
01-4191.10-560-00 PB Membership Dues	7,175.00	7,282.00	(107.00)
01-4191.10-625-00 PB Postage	1,300.00	2,640.22	(1,340.22)
01-4191.10-802-00 PB Mileage	100.00	0.00	100.00
Planning Board - Total	226,895.00	220,060.56	6,834.44
Zoning Board			
01-4191.30-551-00 ZBA Advertising	400.00	1,648.30	(1,248.30)
01-4191.30-625-00 ZBA Postage	200.00	3,149.29	(2,949.29)
Zoning Board - Total	600.00	4,797.59	(4,197.59)
Total Planning & Zoning	227,495.00	224,858.15	2,636.85

General Government Buildings

Town Hall			
01-4194.10-341-00 GB Telephone	6,000.00	5,780.24	219.76
01-4194.10-345-00 GB Internet Service	6,300.00	6,541.31	(241.31)
01-4194.10-346-00 GB Telephone Maintenance	500.00	300.45	199.55
01-4194.10-360-00 GB Cleaning Services	18,750.00	18,110.00	640.00
01-4194.10-410-00 GB Electricity	8,000.00	6,815.09	1,184.91
01-4194.10-411-00 GB Heating Fuel	9,000.00	5,637.05	3,362.95
01-4194.10-432-00 GB Tax Deed Prop. Clean Up	0.00	3,056.46	(3,056.46)
01-4194.10-490-00 GB Trash Hauling	4,200.00	4,113.93	86.07
01-4194.10-610-00 GB Supplies	1,500.00	1,641.70	(141.70)
01-4194.10-611-00 GB Water Cooler	400.00	323.00	77.00
01-4194.10-624-00 TH Grant Expense	0.00	0.00	0.00
01-4194.10-640-00 GB Repairs & Maintenance	11,000.00	15,934.86	(4,934.86)
01-4194.10-750-00 GB Furniture	2,500.00	3,465.88	(965.88)
Town Hall - Total	68,150.00	71,719.97	(3,569.97)
Watson Academy			
01-4194.20-341-00 WAT Telephone	2,040.00	2,108.70	(68.70)

Statement of Expenditures (continued)

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4194.20-345-00 WAT Internet Service	1,500.00	1,500.71	(0.71)
01-4194.20-360-00 WAT Cleaning Service	7,020.00	6,615.00	405.00
01-4194.20-410-00 WAT Electricity	2,900.00	1,678.37	1,221.63
01-4194.20-411-00 WAT Heating Fuel	7,500.00	8,704.10	(1,204.10)
01-4194.20-412-00 WAT Water	640.00	500.29	139.71
01-4194.20-413-00 WAT Sewer	650.00	709.55	(59.55)
01-4194.20-490-00 WAT Trash Hauling	1,600.00	1,438.75	161.25
01-4194.20-610-00 WAT Supplies	500.00	424.70	75.30
01-4194.20-640-00 WAT Repairs & Maintenance	7,500.00	9,783.87	(2,283.87)
Watson Academy - Total	31,850.00	33,464.04	(1,614.04)
Safety Facility			
01-4194.30-341-00 SF Telephone	6,980.00	5,767.01	1,212.99
01-4194.30-344-00 SF Security Cameras	1,860.00	1,700.60	159.40
01-4194.30-345-00 SF Internet Service	4,700.00	4,547.24	152.76
01-4194.30-347-00 SF Alarm Monitoring	1,900.00	1,495.00	405.00
01-4194.30-360-00 SF Cleaning Service	23,400.00	23,830.00	(430.00)
01-4194.30-410-00 SF Electricity	20,515.00	15,644.73	4,870.27
01-4194.30-411-00 SF Heating Fuel	13,600.00	21,713.40	(8,113.40)
01-4194.30-412-00 SF Water	5,400.00	4,064.91	1,335.09
01-4194.30-413-00 SF Sewer	3,100.00	3,645.48	(545.48)
01-4194.30-415-00 SF Utilities - FD2	4,890.00	2,993.55	1,896.45
01-4194.30-490-00 SF Trash Hauling	2,400.00	2,509.28	(109.28)
01-4194.30-610-00 SF Supplies	3,000.00	2,616.82	383.18
01-4194.30-640-00 SF Repairs/Maintenance	12,000.00	11,516.84	483.16
01-4194.30-641-00 SF Maintenance - FD2	4,500.00	353.98	4,146.02
Safety Facility - Total	108,245.00	102,398.84	5,846.16
Highway			
01-4194.40-341-00 HWB Telephone	740.00	741.31	(1.31)
01-4194.40-345-00 HWB Internet Service	1,710.00	1,706.94	3.06
01-4194.40-360-00 HWB Cleaning Services	2,340.00	2,340.00	0.00
01-4194.40-410-00 HWB Electricity	6,000.00	3,493.28	2,506.72
01-4194.40-411-00 HWB Heating Fuel	500.00	36.48	463.52
01-4194.40-610-00 HWB Supplies	900.00	1,347.76	(447.76)
01-4194.40-624-00 HWB - Grant Expense - ARPA	0.00	0.00	0.00
01-4194.40-640-00 HWB Building Maintenance	5,000.00	2,414.92	2,585.08
Highway Building - Total	17,190.00	12,080.69	5,109.31
Total General Government Buildings	225,435.00	219,663.54	5,771.46
Police			
Police Department			
01-4210.10-110-00 PD Salaries FT	1,365,245.00	1,318,116.68	47,128.32
01-4210.10-120-00 PD Salaries PT	76,630.00	74,477.87	2,152.13
01-4210.10-140-00 PD Overtime	110,000.00	111,442.57	(1,442.57)
01-4210.10-210-00 PD Health Insurance	313,190.00	319,243.25	(6,053.25)
01-4210.10-211-00 PD Dental Insurance	9,800.00	10,237.11	(437.11)
01-4210.10-215-00 PD HRA Plan	8,130.00	1,218.14	6,911.86
01-4210.10-219-00 PD Short Term Disability	4,250.00	3,999.37	250.63
01-4210.10-220-00 PD Social Security	8,545.00	8,100.36	444.64
01-4210.10-225-00 PD Medicare	22,500.00	20,845.68	1,654.32
01-4210.10-230-00 PD NH Retirement	469,145.00	430,419.82	38,725.18
01-4210.10-250-00 PD Unemployment	560.00	550.00	10.00
01-4210.10-260-00 PD Worker's Compensation	38,375.00	36,885.64	1,489.36
01-4210.10-342-00 PD IT Services	38,030.00	29,978.25	8,051.75
01-4210.10-342-01 PD LEACT IT Software	4,950.00	5,288.05	(338.05)
01-4210.10-342-02 PD IT Software Support	35,250.00	30,871.90	4,378.10
01-4210.10-343-00 PD Cell Phones	4,700.00	5,022.01	(322.01)
01-4210.10-344-00 PD Wireles Services	7,000.00	6,932.64	67.36
01-4210.10-370-00 PD Training	5,500.00	6,127.65	(627.65)
01-4210.10-370-01 PD LEACT Training	1,660.00	1,705.68	(45.68)
01-4210.10-390-00 PD Professional Services	5,500.00	5,700.00	(200.00)

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4210.10-431-00 PD Equipment Maintenance	4,700.00	993.31	3,706.69
01-4210.10-440-00 PD Copier Leases	3,600.00	5,827.49	(2,227.49)
01-4210.10-560-00 PD Membership Dues	850.00	565.00	285.00
01-4210.10-620-00 PD Office Supplies	5,070.00	7,613.28	(2,543.28)
01-4210.10-624-00 PD Grant Expense - Canine Grant	0.00	0.00	0.00
01-4210.10-624-01 PD Grant Expense	0.00	0.00	0.00
01-4210.10-625-00 PD Postage	780.00	410.45	369.55
01-4210.10-635-00 PD Vehicle Fuel	32,000.00	42,589.23	(10,589.23)
01-4210.10-636-00 PD Vehicle Tolls	0.00	156.50	(156.50)
01-4210.10-660-00 PD Vehicle Maint & Repairs	25,000.00	32,649.58	(7,649.58)
01-4210.10-680-00 PD Firearms Supplies	6,600.00	6,857.73	(257.73)
01-4210.10-691-00 PD Uniforms	10,000.00	10,097.04	(97.04)
01-4210.10-740-00 PD Equipment	36,940.00	33,834.37	3,105.63
01-4210.10-741-00 PD Cruiser Equipment	51,000.00	53,487.82	(2,487.82)
01-4210.10-760-00 PD Cruisers	91,600.00	89,330.00	2,270.00
01-4210.10-760-01 PD Motorcycle Lease	5,000.00	5,000.00	0.00
Police Department - Total	2,802,100.00	2,716,574.47	85,525.53
Animal Control			
01-4414.10-120-00 AC Salaries PT	2,500.00	2,287.00	213.00
01-4414.10-220-00 AC Social Security	155.00	141.81	13.19
01-4414.10-225-00 AC Medicare	40.00	33.17	6.83
01-4414.10-250-00 AC Unemployment	10.00	10.00	0.00
01-4414.10-260-00 AC Worker's Compensation	55.00	50.00	5.00
01-4414.10-350-00 AC Vaccination	50.00	0.00	50.00
01-4414.10-370-00 AC Training	50.00	0.00	50.00
01-4414.10-390-00 AC Veterinary Services	100.00	0.00	100.00
01-4414.10-625-00 AC Postage	0.00	1,108.90	(1,108.90)
01-4414.10-801-00 AC Impoundment Fees	100.00	175.00	(75.00)
Animal Control - Total	3,060.00	3,805.88	(745.88)
Total Police	2,805,160.00	2,720,380.35	84,779.65
Fire & Rescue			
Fire and Rescue			
01-4220.10-110-00 FD Salaries FT	487,250.00	498,316.48	(11,066.48)
01-4220.10-120-00 FD Salaries PT	409,440.00	541,630.70	(132,190.70)
01-4220.10-140-00 FD Overtime	40,000.00	59,982.45	(19,982.45)
01-4220.10-150-00 FD Details	10,000.00	5,357.66	4,642.34
01-4220.10-210-00 FD Health Insurance	137,190.00	97,790.40	39,399.60
01-4220.10-211-00 FD Dental Insurance	3,840.00	2,424.24	1,415.76
01-4220.10-215-00 FD HRA Plan	3,570.00	311.98	3,258.02
01-4220.10-219-00 FD Short Term Disability	1,825.00	1,482.82	342.18
01-4220.10-220-00 FD Social Security	26,000.00	41,779.48	(15,779.48)
01-4220.10-225-00 FD Medicare	13,730.00	15,767.30	(2,037.30)
01-4220.10-230-00 FD NH Retirement	166,900.00	168,093.74	(1,193.74)
01-4220.10-250-00 FD Unemployment	720.00	700.00	20.00
01-4220.10-260-00 FD Worker's Compensation	103,825.00	84,509.00	19,316.00
01-4220.10-290-00 FD Physicals	9,600.00	2,283.00	7,317.00
01-4220.10-342-00 FD IT Services	12,500.00	13,285.95	(785.95)
01-4220.10-342-02 FD Software Support	8,020.00	10,754.39	(2,734.39)
01-4220.10-343-00 FD Cell Phones	5,000.00	5,533.44	(533.44)
01-4220.10-390-00 FD Contract Services	810.00	1,914.00	(1,104.00)
01-4220.10-431-00 SCBA Maintenance	540.00	0.00	540.00
01-4220.10-440-00 FD Copier Lease	2,400.00	1,815.16	584.84
01-4220.10-560-00 FD Membership Dues	8,200.00	6,299.00	1,901.00
01-4220.10-620-00 FD Office Supplies	5,400.00	14,093.23	(8,693.23)
01-4220.10-624-00 FD Grant Expenses	0.00	4,000.00	(4,000.00)
01-4220.10-625-00 FD Postage	100.00	12.05	87.95
01-4220.10-635-00 FD Vehicle Fuel	21,000.00	21,426.78	(426.78)
01-4220.10-660-00 FD Fire Truck Maintenance	25,000.00	32,472.69	(7,472.69)
01-4220.10-680-00 FD Department Supplies	445.00	261.88	183.12
01-4220.10-681-00 FD Extinguishers	0.00	168.00	(168.00)
Fire & Rescue - Total	1,503,305.00	1,632,465.82	(129,160.82)

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
Total Fire & Rescue	1,503,305.00	1,632,465.82	(129,160.82)

Building Inspection

Building Inspection			
	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4240.10-120-00 BI Salaries PT	50,000.00	43,202.63	6,797.37
01-4240.10-220-00 BI Social Security	3,100.00	2,678.56	421.44
01-4240.10-225-00 BI Medicare	725.00	626.37	98.63
01-4240.10-250-00 BI Unemployment	55.00	50.00	5.00
01-4240.10-260-00 BI Workers Compensation	1,660.00	1,660.00	0.00
01-4240.10-343-00 BI Cell Phones	600.00	594.72	5.28
01-4240.10-370-00 BI Training	400.00	0.00	400.00
01-4240.10-390-00 BI Contract Services	500.00	1,950.00	(1,450.00)
01-4240.10-560-00 BI Membership Dues	100.00	0.00	100.00
01-4240.10-625-00 BI Postage	200.00	118.96	81.04
01-4240.10-635-00 BI Vehicle Fuel	400.00	739.00	(339.00)
01-4240.10-660-00 BI Vehicle Maintenance	1,000.00	1,582.90	(582.90)
01-4240.10-802-00 BI Mileage	100.00	20.31	79.69
Building Inspection - Total	58,840.00	53,223.45	5,616.55
Total Building Inspection	58,840.00	53,223.45	5,616.55

Highway Department

Highway			
	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4312.20-110-00 HW Salaries FT	358,770.00	266,856.01	91,913.99
01-4312.20-120-00 HW Salaries PT	5,000.00	17,357.00	(12,357.00)
01-4312.20-140-00 HW Overtime	40,000.00	53,754.55	(13,754.55)
01-4312.20-210-00 HW Health Insurance	115,920.00	75,299.14	40,620.86
01-4312.20-211-00 HW Dental Insurance	3,000.00	1,962.27	1,037.73
01-4312.20-215-00 HW HRA Plan	3,180.00	383.29	2,796.71
01-4312.20-219-00 HW Short Term Disability	1,050.00	868.66	181.34
01-4312.20-220-00 HW Social Security	25,035.00	19,973.53	5,061.47
01-4312.20-225-00 HW Medicare	5,855.00	4,671.36	1,183.64
01-4312.20-230-00 HW NH Retirement	55,000.00	43,638.67	11,361.33
01-4312.20-250-00 HW Unemployment	220.00	150.00	70.00
01-4312.20-260-00 HW Worker's Compensation	21,170.00	20,000.00	1,170.00
01-4312.20-310-00 HW Engineering	2,000.00	48.00	1,952.00
01-4312.20-343-00 HW Cell Phones	500.00	538.06	(38.06)
01-4312.20-350-00 HW Drug Testing	500.00	503.75	(3.75)
01-4312.20-370-00 HW Training	100.00	0.00	100.00
01-4312.20-390-00 HW Hauling Services	9,000.00	7,175.00	1,825.00
01-4312.20-394-00 HW Plowing Contractors	30,000.00	17,125.00	12,875.00
01-4312.20-431-00 HW Equipment Maintenance	25,000.00	65,585.00	(40,585.00)
01-4312.20-434-00 HW Street Sweeping	1,000.00	562.50	437.50
01-4312.20-436-00 HW Road Striping	1,600.00	1,900.00	(300.00)
01-4312.20-437-00 HW Road Grading	3,000.00	2,760.00	240.00
01-4312.20-438-00 HW Ditch/Drain Cleaning	6,000.00	2,758.00	3,242.00
01-4312.20-440-00 HW Equipment Rental	2,500.00	46,553.33	(44,053.33)
01-4312.20-491-00 HW Small Tools	1,300.00	1,294.72	5.28
01-4312.20-635-00 HW Vehicle Fuel	25,000.00	32,506.73	(7,506.73)
01-4312.20-660-00 HW Vehicle Maint/Repairs	35,000.00	52,351.13	(17,351.13)
01-4312.20-680-00 HW Supplies	3,500.00	5,986.42	(2,486.42)
01-4312.20-682-00 HW Asphalt Products	4,000.00	2,097.60	1,902.40
01-4312.20-683-00 HW Aggregates/Stone	12,000.00	13,769.20	(1,769.20)
01-4312.20-684-00 HW Signs	2,000.00	4,175.74	(2,175.74)
01-4312.20-686-00 HW Drain Material	0.00	2,426.53	(2,426.53)
01-4312.20-687-00 HW Tree Removal	15,000.00	7,475.00	7,525.00
01-4312.20-691-00 HW Uniforms	5,500.00	3,237.68	2,262.32
01-4312.20-694-00 HW Salt	100,000.00	101,930.72	(1,930.72)
01-4312.20-695-00 HW Materials Processing	14,000.00	9,062.50	4,937.50
01-4312.20-730-00 HW Road Reconstruction	500,000.00	199,383.01	300,616.99
01-4312.20-730-01 HW - Water Main Extension	0.00	309,010.04	(309,010.04)
01-4312.20-731-00 HW Crack Sealing	10,000.00	0.00	10,000.00
01-4312.20-734-00 HW Knotweed Control	10,000.00	10,250.00	(250.00)

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4312.20-740-00 HW Equipment	15,000.00	14,961.44	38.56
01-4312.20-760-00 HW Vehicle Leases	22,560.00	22,559.59	0.41
Highway Department - Total	1,490,260.00	1,442,901.17	47,358.83
Street Lighting			
01-4316.10-410-00 SL Street Lighting	12,000.00	9,920.56	2,079.44
01-4316.10-610-00 SL Light Replacement	500.00	0.00	500.00
Street Lighting - Total	12,500.00	9,920.56	2,579.44
Total Highway Department	1,502,760.00	1,452,821.73	49,938.27

Transfer Station

Transfer Station			
	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4323.10-110-00 TS Salaries FT	16,150.00	16,021.28	128.72
01-4323.10-120-00 TS Salaries PT	78,535.00	85,005.84	(6,470.84)
01-4323.10-140-00 TS Overtime	0.00	4,395.02	(4,395.02)
01-4323.10-210-00 TS Health Insurance	5,655.00	6,563.07	(908.07)
01-4323.10-211-00 TS Dental Insurance	0.00	54.84	(54.84)
01-4323.10-219-00 TS Short Term Disability	55.00	56.74	(1.74)
01-4323.10-220-00 TS Social Security	5,870.00	6,454.96	(584.96)
01-4323.10-225-00 TS Medicare	1,375.00	1,509.65	(134.65)
01-4323.10-230-00 TS NH Retirement	2,230.00	2,899.95	(669.95)
01-4323.10-250-00 TS Unemployment	100.00	70.00	30.00
01-4323.10-260-00 TS Worker's Compensation	2,600.00	2,600.00	0.00
01-4323.10-341-00 TS Telephone	800.00	890.12	(90.12)
01-4323.10-344-00 TS Security System	1,000.00	634.00	366.00
01-4323.10-345-00 TS Internet Service	1,800.00	1,755.05	44.95
01-4323.10-370-00 TS Training & Workshops	250.00	225.00	25.00
01-4323.10-380-00 TS Temp Services	1,000.00	0.00	1,000.00
01-4323.10-390-00 TS Hauling Services	14,000.00	9,900.00	4,100.00
01-4323.10-391-00 TS Groundwater Monitoring	7,900.00	10,200.00	(2,300.00)
01-4323.10-393-00 TS Recycling Contractors	90,000.00	108,930.81	(18,930.81)
01-4323.10-399-00 TS Landfill Assessment	3,000.00	2,500.00	500.00
01-4323.10-410-00 TS Electricity	7,000.00	6,669.00	331.00
01-4323.10-411-00 TS Building Fuel	1,000.00	855.61	144.39
01-4323.10-495-00 TS Equipment Maint & Repairs	8,000.00	8,414.45	(414.45)
01-4323.10-570-00 TS Trash Disposal	159,000.00	148,066.39	10,933.61
01-4323.10-571-00 TS Hazardous Waste	4,000.00	6,101.17	(2,101.17)
01-4323.10-610-00 TS Supplies	500.00	124.55	375.45
01-4323.10-635-00 TS Vehicle Fuel	6,000.00	6,216.17	(216.17)
01-4323.10-640-00 TS Building Maintenance	2,000.00	9,753.25	(7,753.25)
01-4323.10-660-00 TS Vehicle Maint/Repairs	3,000.00	1,086.16	1,913.84
01-4323.10-691-00 TS Uniforms	2,300.00	1,276.35	1,023.65
01-4323.10-740-00 TS New/Replacement Equipment	11,000.00	3,932.25	7,067.75
01-4323.10-760-00 TS Truck Lease	11,415.00	11,413.78	1.22
Transfer Station - Total	447,535.00	464,575.46	(17,040.46)
Total Transfer Station	447,535.00	464,575.46	(17,040.46)

Recreation

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4520.10-110-00 REC Salary FT	95,640.00	94,165.71	1,474.29
01-4520.10-210-00 REC Health Insurance	8,655.00	7,054.05	1,600.95
01-4520.10-211-00 REC Dental Insurance	280.00	128.47	151.53
01-4520.10-215-00 REC HRA Plan	300.00	47.25	252.75
01-4520.10-219-00 REC Short Term Disability	310.00	322.35	(12.35)
01-4520.10-220-00 REC Social Security	5,930.00	5,896.84	33.16
01-4520.10-225-00 REC Medicare	1,390.00	1,379.07	10.93
01-4520.10-230-00 REC NH Retirement	13,195.00	12,975.28	219.72
01-4520.10-250-00 REC Unemployment	60.00	50.00	10.00
01-4520.10-260-00 REC Worker's Compensation	3,000.00	3,000.00	0.00
01-4520.10-341-00 REC Telephone	0.00	0.00	0.00
01-4520.10-342-00 REC IT Services	0.00	40.00	(40.00)
01-4520.10-342-02 REC Software Support	680.00	0.00	680.00
01-4520.10-343-00 REC Cell Phones	575.00	544.95	30.05
01-4520.10-370-00 REC Training	600.00	0.00	600.00

Statement of Expenditures (continued)

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-4520.10-440-00 REC Copier Lease	1,500.00	1,840.18	(340.18)
01-4520.10-620-00 REC Office Supplies	300.00	654.37	(354.37)
01-4520.10-650-00 REC Park Maintenance	800.00	615.16	184.84
01-4520.10-802-00 REC Mileage	100.00	0.00	100.00
Recreation - Total	133,315.00	128,713.68	4,601.32

Library

01-4550.10-110-00 LIB Salaries FT	58,020.00	59,133.75	(1,113.75)
01-4550.10-120-00 LIB Salaries PT	85,990.00	82,348.92	3,641.08
01-4550.10-210-00 LIB Health Insurance	10,510.00	10,199.83	310.17
01-4550.10-211-00 LIB Dental Insurance	280.00	256.70	23.30
01-4550.10-215-00 LIB HRA Plan	300.00	40.51	259.49
01-4550.10-219-00 LIB Short Term Disability	215.00	216.94	(1.94)
01-4550.10-220-00 LIB Social Security	8,930.00	8,640.86	289.14
01-4550.10-225-00 LIB Medicare	2,090.00	2,020.87	69.13
01-4550.10-230-00 LIB NH Retirement	8,000.00	7,996.51	3.49
01-4550.10-250-00 LIB Unemployment	150.00	100.00	50.00
01-4550.10-260-00 LIB Workers Compensation	350.00	350.00	0.00
01-4550.10-390-00 LIB Professional Services	750.00	0.00	750.00
01-4550.10-412-00 LIB Water	900.00	463.78	436.22
01-4550.10-413-00 LIB Sewer	900.00	736.63	163.37
01-4550.10-960-00 LIB Allocation	57,220.00	60,970.41	(3,750.41)
Total Library	234,605.00	233,475.71	1,129.29

TOTAL GENERAL FUND	8,543,144.00	8,511,716.56	31,427.44
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Warrant Articles

01-4850.10-990-01 WR Landfill Closure	50,000.00	50,000.00	0.00
01-4850.10-990-03 WR Watson Academy Repairs ETF	10,000.00	10,000.00	0.00
01-4850.10-990-04 WR Recreation Facilities ETF	5,000.00	5,000.00	0.00
01-4850.10-990-05 WR Accrued Benefits ETF	50,000.00	50,000.00	0.00
01-4850.10-990-07 WR Highway Equipment CRF	40,000.00	40,000.00	0.00
01-4850.10-990-09 WR Government Buildings ETF	40,000.00	40,000.00	0.00
01-4850.10-990-10 WR Conservation Commission ETF	5,000.00	5,000.00	0.00
01-4850.10-990-11 WR Transfer Station ETF	5,000.00	5,000.00	0.00
01-4850.10-990-35 WR Transfer Station Compactor	62,000.00	62,000.00	0.00
01-4850.10-990-36 WR Add FT Firefighter/EMT	79,050.00	35,125.36	43,924.64
01-4850.10-990-40 WR Epping Youth Athletic Assoc	5,000.00	5,000.00	0.00
01-4850.10-990-41 WR Rockingham Community Action	11,300.00	11,300.00	0.00
01-4850.10-990-42 WR Rockingham Nutrition Prog	8,706.00	8,706.00	0.00
01-4850.10-990-44 WR Waypoint	8,100.00	8,100.00	0.00
01-4850.10-990-46 WR Community Children's Fund	3,000.00	3,000.00	0.00
01-4850.10-990-49 WR Ready Rides	1,500.00	1,500.00	0.00
Total Warrant Articles	383,656.00	339,731.36	43,924.64

TOTAL GENERAL FUNDS AND WARRANT ARTICLES	8,926,800.00	8,851,447.92	75,352.08
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Enterprise Funds

Water Fund

Water Administration			
51-4331.10-110-00 WA Salary FT	23,685.00	23,501.96	183.04
51-4331.10-130-00 WA Salary - Commissioners	1,350.00	912.50	437.50
51-4331.10-210-00 WA Health Insurance	8,485.00	7,276.29	1,208.71
51-4331.10-215-00 WA HRA Plan	300.00	141.89	158.11
51-4331.10-219-00 WA Short Term Disability	75.00	62.56	12.44
51-4331.10-220-00 WA Social Security	1,555.00	1,422.65	132.35
51-4331.10-225-00 WA Medicare	365.00	332.72	32.28
51-4331.10-230-00 WA NH Retirement	3,270.00	3,224.08	45.92

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
51-4331.10-250-00 WA Unemployment	25.00	20.00	5.00
51-4331.10-260-00 WA Workers' Compensation	500.00	500.00	0.00
51-4331.10-301-00 WA Audit	4,000.00	4,000.00	0.00
51-4331.10-320-00 WA Legal Services	2,000.00	360.00	1,640.00
51-4331.10-520-00 WA Prop & Liability Insurance	30,000.00	31,498.61	(1,498.61)
51-4331.10-551-00 WA Advertising	100.00	93.30	6.70
51-4331.10-560-00 WA Membership Dues	1,000.00	245.00	755.00
51-4331.10-620-00 WA Office Supplies	200.00	0.00	200.00
51-4331.10-625-00 WA Postage	1,500.00	1,425.02	74.98
51-4331.10-740-00 WA Office Equipment	1,000.00	224.47	775.53
51-4331.10-850-00 WA New Software	2,500.00	2,494.00	6.00
Water Administration - Total	81,910.00	77,735.05	4,174.95
Water Operations			
51-4332.20-110-00 WO Salaries FT	154,315.00	123,485.48	30,829.52
51-4332.20-140-00 WO Overtime	25,000.00	27,936.25	(2,936.25)
51-4332.20-210-00 WO Health Insurance	20,990.00	23,814.74	(2,824.74)
51-4332.20-211-00 WO Dental Insurance	535.00	587.26	(52.26)
51-4332.20-215-00 WO HRA Plan	1,100.00	75.37	1,024.63
51-4332.20-219-00 WO Short Term Disability	490.00	386.85	103.15
51-4332.20-220-00 WO Social Security	11,120.00	9,096.25	2,023.75
51-4332.20-225-00 WO Medicare	2,600.00	2,127.48	472.52
51-4332.20-230-00 WO NH Retirement	24,740.00	20,796.13	3,943.87
51-4332.20-250-00 WO Unemployment	60.00	60.00	0.00
51-4332.20-260-00 WO Workers' Compensation	3,275.00	3,275.00	0.00
51-4332.20-310-00 WO Engineering	30,000.00	0.00	30,000.00
51-4332.20-310-10 WO Engineering CIP010/011	5,000.00	0.00	5,000.00
51-4332.20-343-00 WO Cell Phones	820.00	1,686.93	(866.93)
51-4332.20-345-00 WO Internet Service	3,845.00	3,556.21	288.79
51-4332.20-346-00 WO Hosting Services	1,950.00	3,831.14	(1,881.14)
51-4332.20-351-00 WO Laboratory Services	5,000.00	4,601.00	399.00
51-4332.20-370-00 WO Training	1,000.00	2,152.86	(1,152.86)
51-4332.20-391-00 WO Well Monitoring	20,000.00	32,800.00	(12,800.00)
51-4332.20-395-00 WO Contractor Services	20,000.00	24,889.90	(4,889.90)
51-4332.20-398-00 WO Backflow Testing	15,000.00	13,668.20	1,331.80
51-4332.20-410-00 WO Electricity	35,000.00	48,536.43	(13,536.43)
51-4332.20-411-00 WO Propane	1,500.00	1,808.21	(308.21)
51-4332.20-430-00 WO Equipment Maintenance	4,000.00	1,025.26	2,974.74
51-4332.20-432-00 WO Water Tower Maintenance	57,435.00	57,431.24	3.76
51-4332.20-433-00 WO Emergency Repairs	10,000.00	13,039.90	(3,039.90)
51-4332.20-551-00 WO Advertising	100.00	0.00	100.00
51-4332.20-624-00 WO Grant Expense	0.00	4,500.00	(4,500.00)
51-4332.20-635-00 WO Vehicle Fuel	1,500.00	2,692.41	(1,192.41)
51-4332.20-640-00 WO Building Maintenance	500.00	0.00	500.00
51-4332.20-660-00 WO Vehicle Repair	1,000.00	2,300.00	(1,300.00)
51-4332.20-680-00 WO Supplies	1,000.00	1,064.70	(64.70)
51-4332.20-681-00 WO Chemicals	3,000.00	4,625.00	(1,625.00)
51-4332.20-682-00 WO Distribution Supplies	1,000.00	0.00	1,000.00
51-4332.20-683-00 WO Lab Supplies	1,000.00	1,112.37	(112.37)
51-4332.20-684-00 WO Instrument Calibration	2,000.00	2,147.40	(147.40)
51-4332.20-691-00 WO Uniforms	3,000.00	3,763.73	(763.73)
51-4332.20-740-00 WO Machinery & Equipment	30,000.00	52,085.00	(22,085.00)
51-4332.20-745-00 WO Distribution System	25,000.00	94,988.82	(69,988.82)
51-4332.20-749-00 WO Depreciation Expense	105,000.00	0.00	105,000.00
51-4332.20-980-00 WO Land Bond & Interest	79,805.00	79,805.00	0.00
Water Operations - Total	708,680.00	669,752.52	38,927.48
Water Non-Operating			
51-4339.50-730-00 Water Line Extension	10,000.00	9,895.96	104.04
51-4339.50-740-00 Meter Replacement	20,000.00	23,702.21	(3,702.21)
51-4850.10-990-30 Water Treatment Project	0.00	12,400.92	(12,400.92)
51-4850.10-990-32 MTBE Water Main Extension-DWGF	0.00	0.00	0.00
51-4850.10-990-33 MTBE Water Main Extension-Water	0.00	330,096.56	(330,096.56)
Water Non Operating - Total	30,000.00	376,095.65	(346,095.65)

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
Total Water Fund	820,590.00	1,123,583.22	(302,993.22)

Sewer Fund

Sewer Administration			
	Budget 2023	YTD Through 12/31/2023	Remaining Balance
55-4321.10-110-00 SWA Salary FT	23,685.00	23,501.95	183.05
55-4321.10-130-00 SWA Salary - Commissioners	1,350.00	912.50	437.50
55-4321.10-210-00 SWA Health Insurance	8,485.00	7,276.76	1,208.24
55-4321.10-215-00 SWA HRA Plan	300.00	141.88	158.12
55-4321.10-219-00 SWA Short Term Disability	75.00	62.55	12.45
55-4321.10-220-00 SWA Social Security	1,555.00	1,422.77	132.23
55-4321.10-225-00 SWA Medicare	365.00	332.74	32.26
55-4321.10-230-00 SWA NH Retirement	3,270.00	3,224.35	45.65
55-4321.10-250-00 SWA Unemployment	25.00	20.00	5.00
55-4321.10-260-00 SWA Worker's Compensation	500.00	500.00	0.00
55-4321.10-301-00 SWA Audit	5,100.00	5,100.00	0.00
55-4321.10-320-00 SWA Legal Services	3,000.00	1,246.00	1,754.00
55-4321.10-520-00 SWA Property/Liability Insur.	40,000.00	35,793.87	4,206.13
55-4321.10-560-00 SWA Membership Dues	2,000.00	750.00	1,250.00
55-4321.10-620-00 SWA Office Supplies	500.00	493.69	6.31
55-4321.10-625-00 SWA Postage	1,500.00	1,565.54	(65.54)
55-4321.10-740-00 SWA Office Equipment	1,300.00	0.00	1,300.00
55-4321.10-850-00 SWA New Software	2,500.00	2,494.00	6.00
Sewer Administration - Total	95,510.00	84,838.60	10,671.40

Sewer Operations			
	Budget 2023	YTD Through 12/31/2023	Remaining Balance
55-4326.20-110-00 SWO Salary FT	154,315.00	123,485.43	30,829.57
55-4326.20-140-00 SWO Overtime	25,000.00	27,936.01	(2,936.01)
55-4326.20-210-00 SWO Health Insurance	20,990.00	23,814.88	(2,824.88)
55-4326.20-211-00 SWO Dental Insurance	535.00	587.24	(52.24)
55-4326.20-215-00 SWO HRA Plan	570.00	75.36	494.64
55-4326.20-219-00 SWO Short Term Disability	490.00	386.74	103.26
55-4326.20-220-00 SWO Social Security	11,120.00	9,096.25	2,023.75
55-4326.20-225-00 SWO Medicare	2,600.00	2,127.19	472.81
55-4326.20-230-00 SWO NH Retirement	24,740.00	20,796.30	3,943.70
55-4326.20-250-00 SWO Unemployment	60.00	60.00	0.00
55-4326.20-260-00 SWO Worker's Compensation	3,275.00	3,275.00	0.00
55-4326.20-310-00 SWO Engineering	30,000.00	23,865.34	6,134.66
55-4326.20-310-10 SWO Engineering CIP010	5,000.00	0.00	5,000.00
55-4326.20-341-00 SWO Telephone	1,730.00	1,365.49	364.51
55-4326.20-343-00 SWO Cell Phones	820.00	1,686.87	(866.87)
55-4326.20-345-00 SWO Internet Service	2,600.00	3,725.79	(1,125.79)
55-4326.20-346-00 SWO Hosting Services	145.00	2,046.44	(1,901.44)
55-4326.20-351-00 SWO Laboratory Services	57,200.00	49,591.19	7,608.81
55-4326.20-360-00 SWO Cleaning Services	3,530.00	4,612.50	(1,082.50)
55-4326.20-370-00 SWO Training	1,000.00	1,493.08	(493.08)
55-4326.20-390-00 SWO Hauling Services	0.00	13,000.00	(13,000.00)
55-4326.20-395-00 SWO Contractor Services	30,000.00	153,368.31	(123,368.31)
55-4326.20-396-00 SWO Sludge Disposal	10,000.00	4,440.10	5,559.90
55-4326.20-410-00 SWO Electricity	130,000.00	113,610.50	16,389.50
55-4326.20-411-00 SWO Propane	1,500.00	1,975.97	(475.97)
55-4326.20-416-00 SWO Generator Fuel Oil	1,000.00	2,390.43	(1,390.43)
55-4326.20-430-00 SWO Plant Repairs	30,000.00	96,878.52	(66,878.52)
55-4326.20-490-00 SWO Trash Hauling	2,600.00	3,429.00	(829.00)
55-4326.20-635-00 SWO Vehicle Fuel	1,500.00	2,725.74	(1,225.74)
55-4326.20-640-00 SWO Station Repairs	6,000.00	0.00	6,000.00
55-4326.20-660-00 SWO Vehicle Repairs	1,500.00	2,978.62	(1,478.62)
55-4326.20-665-00 SWO Roll Off Truck	14,000.00	14,000.00	0.00
55-4326.20-680-00 SWO Operating Supplies	12,000.00	12,444.11	(444.11)
55-4326.20-681-00 SWO Chemicals	100,000.00	89,226.38	10,773.62
55-4326.20-683-00 SWO Laboratory Supplies	15,000.00	11,055.80	3,944.20
55-4326.20-684-00 SWO Instrument Calibration	1,700.00	1,794.40	(94.40)
55-4326.20-685-00 SWO Instrument Repair	0.00	359.40	(359.40)
55-4326.20-691-00 SWO Uniforms	3,000.00	4,092.91	(1,092.91)

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
55-4326.20-740-00 SWO Machinery & Equipment	30,000.00	73,756.59	(43,756.59)
55-4326.20-744-00 SWO Collection System	5,000.00	41,042.21	(36,042.21)
55-4326.20-749-00 SWO Depreciation Expense	133,690.00	0.00	133,690.00
55-4326.20-980-00 SWO WWTF Bond Payment	6,445,385.00	307,588.69	6,137,796.31
55-4326.20-980-01 SWO WWTF Interest Payment	193,150.00	168,273.78	24,876.22
Sewer Operations - Total	7,512,745.00	1,418,458.56	6,094,286.44

Sewer Non-Operating			
	Budget 2023	YTD Through 12/31/2023	Remaining Balance
55-4327.50-715-00 WWTF Grant	0.00	0.00	0.00
55-4327.50-988-00 OSC Conn. Fee Loan	9,430.00	0.00	9,430.00
55-4328.10-930-01 Membrane Project CIP001	0.00	740,841.75	(740,841.75)
55-4328.10-930-02 Membrane Project - ARPA Grant	0.00	0.00	0.00
55-4328.10-930-03 Membrane Project - ARPA - Town	0.00	0.00	0.00
55-4328.10-930-04 Membrane Project - MTBE Funds	0.00	181,788.00	(181,788.00)
55-4328.10-930-08 Railroad Ave Project CIP008	212,850.00	163,682.68	49,167.32
55-4850.10-990-30 WWTF Membrane Upgrade Bond	0.00	206,802.64	(206,802.64)
55-4850.10-990-31 WWTF Sewer Lagoon Project	0.00	1,650,217.43	(1,650,217.43)
Sewer Non Operating - Total	222,280.00	2,943,332.50	(2,721,052.50)
Total Sewer Fund	7,830,535.00	4,446,629.66	3,383,905.34

TOTAL ENTERPRISE FUNDS	8,651,125.00	5,570,212.88	3,080,912.12
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GRAND TOTAL: GENERAL FUND, WARRANT ARTICLES AND ENTERPRISE FUNDS	17,577,925.00	14,421,660.80	3,156,264.20
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Revolving Funds

Recreation Revolving Fund			
Recreation Revolving - Summer			
	Budget 2023	YTD Through 12/31/2023	Remaining Balance
15-4520.10-110-00 Salaries FT - Summer	0.00	9,900.80	(9,900.80)
15-4520.10-120-00 Salaries PT - Summer	0.00	56,467.51	(56,467.51)
15-4520.10-210-00 RR Health Insurance - Summer	0.00	2,615.32	(2,615.32)
15-4520.10-211-00 RR Dental Insurance - Summer	0.00	65.80	(65.80)
15-4520.10-215-00 RR HRA Plan - Summer	0.00	11.25	(11.25)
15-4520.10-219-00 RR Short Term Disability - Summer	0.00	41.24	(41.24)
15-4520.10-220-00 RR Social Security - Summer	0.00	4,082.12	(4,082.12)
15-4520.10-225-00 RR Medicare - Summer	0.00	954.70	(954.70)
15-4520.10-230-00 RR NH Retirement - Summer	0.00	1,339.60	(1,339.60)
15-4520.10-250-00 RR Unemployment - Summer	0.00	100.00	(100.00)
15-4520.10-260-00 RR Workers Comp - Summer	0.00	1,800.00	(1,800.00)
15-4520.10-343-00 Cell phones - Summer	0.00	230.53	(230.53)
15-4520.10-370-00 Training - Summer	0.00	1,171.00	(1,171.00)
15-4520.10-570-00 Trip Fees - Summer	0.00	16,663.45	(16,663.45)
15-4520.10-581-00 Transportation - Summer	0.00	5,295.00	(5,295.00)
15-4520.10-620-00 Supplies - Summer	0.00	2,770.80	(2,770.80)
15-4520.10-625-00 Postage - Summer	0.00	6.18	(6.18)
15-4520.10-635-00 Vehicle Fuel - Summer	0.00	1,422.42	(1,422.42)
15-4520.10-660-00 Vehicle Maintenance - Summer	0.00	981.45	(981.45)
Recreation Revolving - Summer - Total	0.00	105,919.17	(105,919.17)

Recreation Revolving - Spring			
	Budget 2023	YTD Through 12/31/2023	Remaining Balance
15-4520.15-110-00 Salaries FT - Spring	0.00	30,073.66	(30,073.66)
15-4520.15-120-00 Salaries PT - Spring	0.00	57,382.22	(57,382.22)
15-4520.15-210-00 RR Health Insurance - Spring	0.00	7,453.67	(7,453.67)
15-4520.15-211-00 RR Dental Insurance - Spring	0.00	187.53	(187.53)
15-4520.15-215-00 RR HRA Plan - Spring	0.00	11.25	(11.25)
15-4520.15-219-00 RR Short Term Disability - Spring	0.00	115.01	(115.01)
15-4520.15-220-00 RR Social Security - Spring	0.00	5,329.08	(5,329.08)
15-4520.15-225-00 RR Medicare - Spring	0.00	1,246.38	(1,246.38)
15-4520.15-230-00 RR NH Retirement - Spring	0.00	4,228.28	(4,228.28)
15-4520.15-250-00 RR Unemployment - Spring	0.00	85.00	(85.00)
15-4520.15-260-00 RR Workers Comp - Spring	0.00	1,200.00	(1,200.00)
15-4520.15-343-00 Cell Phones - Spring	0.00	460.95	(460.95)
15-4520.15-570-00 Trip Fees - Spring	0.00	2,204.83	(2,204.83)
15-4520.15-620-00 Program Supplies - Spring	0.00	5,109.67	(5,109.67)

Statement of Expenditures (continued)

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
15-4520.15-625-00 Postage - Spring	0.00	144.39	(144.39)
15-4520.15-635-00 Vehicle Fuel - Spring	0.00	1,161.09	(1,161.09)
15-4520.15-660-00 Vehicle Maintenance - Spring	0.00	245.44	(245.44)
Recreation Revolving - Spring - Total	0.00	116,638.45	(116,638.45)
Recreation Revolving - Fall			
15-4520.20-110-00 Salaries FT - Fall	0.00	24,829.92	(24,829.92)
15-4520.20-120-00 Salaries PT - Fall	0.00	42,146.77	(42,146.77)
15-4520.20-210-00 RR Health Insurance - Fall	0.00	5,230.64	(5,230.64)
15-4520.20-211-00 RR Dental Insurance - Fall	0.00	131.60	(131.60)
15-4520.20-215-00 RR HRA Plan - Fall	0.00	11.25	(11.25)
15-4520.20-219-00 RR Short Term Disability - Fall	0.00	86.20	(86.20)
15-4520.20-220-00 RR Social Security - Fall	0.00	4,081.58	(4,081.58)
15-4520.20-225-00 RR Medicare - Fall	0.00	954.54	(954.54)
15-4520.20-230-00 RR NH Retirement - Fall	0.00	3,359.48	(3,359.48)
15-4520.20-250-00 RR Unemployment - Fall	0.00	70.00	(70.00)
15-4520.20-260-00 RR Workers Comp - Fall	0.00	1,000.00	(1,000.00)
15-4520.20-343-00 Cell Phones - Fall	0.00	231.17	(231.17)
15-4520.20-570-00 Trip Fees - Fall	0.00	380.90	(380.90)
15-4520.20-620-00 Program Supplies - Fall	0.00	4,213.45	(4,213.45)
15-4520.20-625-00 Postage - Fall	0.00	7.56	(7.56)
15-4520.20-635-00 Vehicle Fuel - Fall	0.00	630.17	(630.17)
15-4520.20-660-00 Vehicle Maintenance - Fall	0.00	1,199.37	(1,199.37)
Recreation Revolving - Fall - Total	0.00	88,564.60	(88,564.60)
Recreation Revolving - Other			
15-4520.30-620-00 Program Supplies - Other Progr	0.00	2,339.16	(2,339.16)
15-4520.30-731-00 Improvements - Playgrounds	0.00	14,635.00	(14,635.00)
Recreation Revolving - Other - Total	0.00	16,974.16	(16,974.16)
Recreation Revolving - Theater			
15-4520.40-120-00 Salaries PT - Theater	0.00	5,870.00	(5,870.00)
15-4520.40-220-00 RR Social Security - Theater	0.00	363.94	(363.94)
15-4520.40-225-00 RR Medicare - Theater	0.00	85.12	(85.12)
15-4520.40-390-00 Contract Services	0.00	20,095.50	(20,095.50)
15-4520.40-392-00 Pre-employment Screening	0.00	48.25	(48.25)
15-4520.40-440-00 Theater Lease	0.00	5,928.82	(5,928.82)
15-4520.40-610-00 Theater Supplies	0.00	23,784.85	(23,784.85)
15-4520.40-620-00 Concession Supplies	0.00	3,082.83	(3,082.83)
Recreation Revolving - Theater - Total	0.00	59,259.31	(59,259.31)
Total Recreation Revolving Fund	0.00	387,355.69	(387,355.69)

ETV Revolving Fund

ETV Revolving Fund			
20-4192.10-120-00 ETV Salaries PT	0.00	49,236.70	(49,236.70)
20-4192.10-220-00 ETV Social Security	0.00	3,052.66	(3,052.66)
20-4192.10-225-00 ETV Medicare	0.00	714.01	(714.01)
20-4192.10-250-00 ETV Unemployment	0.00	50.00	(50.00)
20-4192.10-260-00 ETV Workers Compensation	0.00	700.00	(700.00)
20-4192.10-390-00 ETV Professional Services	0.00	15,528.87	(15,528.87)
20-4192.10-680-00 ETV Department Supplies	0.00	576.96	(576.96)
20-4192.10-740-00 ETV New Equipment	0.00	36,771.19	(36,771.19)
ETV Revolving Fund - Total	0.00	106,630.39	(106,630.39)
Total ETV Revolving Fund	0.00	106,630.39	(106,630.39)

Police Detail Revolving Fund

Police Detail Revolving Fund			
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	Budget 2023	YTD Through 12/31/2023	Remaining Balance
25-4210.10-150-00 PDR Salaries - Details	0.00	201,242.72	(201,242.72)
25-4210.10-220-00 PDR Social Security	0.00	599.34	(599.34)
25-4210.10-225-00 PDR Medicare	0.00	2,799.49	(2,799.49)
25-4210.10-230-00 PDR NH Retirement	0.00	53,702.51	(53,702.51)
25-4210.10-260-00 PDR Workers Compensation	0.00	3,000.00	(3,000.00)
Police Detail Revolving Fund - Total	0.00	261,344.06	(261,344.06)
Police Detail Grants			
25-4210.20-140-00 PDG Overtime	0.00	17,739.37	(17,739.37)
25-4210.20-225-00 PDG Medicare	0.00	257.14	(257.14)
25-4210.20-230-00 PDG NH Retirement	0.00	5,889.90	(5,889.90)
25-4210.20-260-00 PDG Workers Compensation	0.00	114.36	(114.36)
Police Detail Grants - Total	0.00	24,000.77	(24,000.77)
Total Police Detail Revolving Fund	0.00	285,344.83	(285,344.83)

PSF Revolving Fund

PSF Revolving Fund Operating			
30-4215.20-370-00 PSFR Training & Certifications	0.00	10,664.15	(10,664.15)
30-4215.20-390-00 PSFR Contract Services	0.00	9,934.72	(9,934.72)
30-4215.20-420-00 PSFR Billing Service Fees	0.00	29,557.65	(29,557.65)
30-4215.20-430-00 PSFR Equipment Maintenance	0.00	3,372.61	(3,372.61)
30-4215.20-661-00 PSFR Ambulance Maintenance	0.00	14,158.77	(14,158.77)
30-4215.20-670-00 PSFR SCBA Maintenance	0.00	7,365.82	(7,365.82)
30-4215.20-680-00 PSFR Medical Supplies	0.00	24,938.28	(24,938.28)
30-4215.20-682-00 PSFR Oxygen	0.00	4,041.79	(4,041.79)
30-4215.20-688-00 PSFR Hose	0.00	5,233.42	(5,233.42)
30-4215.20-691-00 PSFR Uniforms	0.00	5,268.19	(5,268.19)
30-4215.20-692-00 PSFR Protective Clothing	0.00	13,095.27	(13,095.27)
30-4215.20-740-00 PSFR Ambulance Equipment	0.00	551.63	(551.63)
30-4215.20-746-00 PSFR Rescue Equipment	0.00	25,494.80	(25,494.80)
30-4215.20-760-00 PSFR Ambulance Purchase	0.00	260,537.00	(260,537.00)
30-4215.20-760-02 PSFR Rescue Truck Purchase	0.00	65,365.00	(65,365.00)
30-4215.20-860-00 PSFR Emergency Communication	0.00	14,806.06	(14,806.06)
PSF RF Operating - Total	0.00	494,385.16	(494,385.16)
PSF Revolving Fund Non-Operating			
30-4700.10-982-00 PSFR Fire Truck Lease Principal	0.00	50,946.60	(50,946.60)
30-4700.20-983-00 PSFR Fire Truck Lease Interest	0.00	1,341.94	(1,341.94)
PSF RF Non-Operating - Total	0.00	52,288.54	(52,288.54)
Total PSF Revolving Fund	0.00	546,673.70	(546,673.70)
TOTAL REVOLVING FUNDS	0.00	1,326,004.61	(1,326,004.61)

Statement of Revenues

Unaudited

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
General Fund			
Tax Revenue			
01-3120.01-000-00 Current Use Change Penalty	71,750.00	199,500.00	(127,750.00)
01-3185.01-000-00 Timber Yield Tax	25,000.00	29,297.65	(4,297.65)
01-3186.10-000-00 Payment in Lieu of Taxes	306,510.00	349,715.92	(43,205.92)
01-3187.03-000-00 Excavation Activity Tax	0.00	248.00	(248.00)
Revenue from Taxes - Total	403,260.00	578,761.57	(175,501.57)

01-3190.01-000-00 Interest on Property Tax	25,000.00	24,428.92	571.08
01-3190.02-000-00 Current Use Penalty Interest	3,500.00	3,895.20	(395.20)
01-3190.03-000-00 Yield Tax Interest	0.00	1.12	(1.12)
01-3190.05-000-00 Tax Sale Costs	7,000.00	6,124.85	875.15
01-3190.35-000-00 14 Tax Lien Interest	0.00	116.04	(116.04)
01-3190.39-000-00 18 Tax Lien Interest	1,000.00	1,760.70	(760.70)
01-3190.40-000-00 19 Tax Lien Interest	3,000.00	7,412.55	(4,412.55)
01-3190.41-000-00 20 Tax Lien Interest	18,000.00	25,449.00	(7,449.00)
01-3190.42-000-00 21 Tax Lien Interest	20,000.00	21,692.32	(1,692.32)
01-3190.43-000-00 22 Tax Lien Interest	20,000.00	23,053.57	(3,053.57)
01-3190.44-000-00 23 Tax Lien Interest	3,000.00	8,267.35	(5,267.35)
Interest on Taxes - Total	100,500.00	122,201.62	(21,701.62)
Total Tax Revenue	503,760.00	700,963.19	(197,203.19)

Business Licenses

01-3210.10-000-00 Business License & Permits	500.00	1,205.00	(705.00)
01-3210.40-000-00 UCC Filings & Certificates	2,000.00	2,835.00	(835.00)
Total Business Licenses	2,500.00	4,040.00	(1,540.00)

Motor Vehicles

01-3220.10-000-00 Motor Vehicle Tax	1,700,000.00	1,722,200.67	(22,200.67)
01-3220.11-000-00 Boat Fees	3,000.00	3,445.92	(445.92)
01-3220.12-000-00 Motor Vehicle Agent Fees	34,000.00	32,862.00	1,138.00
Total Motor Vehicles	1,737,000.00	1,758,508.59	(21,508.59)

Buildings

01-3230.10-000-00 Building Permits	75,000.00	97,914.00	(22,914.00)
01-3230.20-000-00 Electrical Permits	25,000.00	31,514.00	(6,514.00)
01-3230.30-000-00 Sign Permits	200.00	500.00	(300.00)
01-3230.40-000-00 Plumbing Permits	30,000.00	39,943.20	(9,943.20)
01-3230.50-000-00 Septic System Permits	3,000.00	3,250.00	(250.00)
01-3230.60-000-00 Driveway Permits	1,000.00	1,095.00	(95.00)
01-3230.70-000-00 Propane Tank Permits	12,000.00	16,605.00	(4,605.00)
01-3230.80-000-00 Fire Alarm Permits	1,500.00	1,550.00	(50.00)
Total Buildings	147,700.00	192,371.20	(44,671.20)

Other Town Clerk

01-3290.10-000-00 Dog Licenses	12,000.00	14,673.40	(2,673.40)
01-3290.30-000-00 Marriage Licenses	500.00	385.00	115.00
01-3290.50-000-00 Birth & Death Certificates	9,000.00	11,549.00	(2,549.00)
01-3290.60-000-00 Checklist	500.00	474.00	26.00
01-3290.90-000-00 Other Licenses & Permits	0.00	10.00	(10.00)
Total Other Town Clerk	22,000.00	27,091.40	(5,091.40)

Other Federal/State

01-3319.20-000-00 Cops Grant	40,000.00	13,800.74	26,199.26
Revenue from Federal Govt - Total	40,000.00	13,800.74	26,199.26

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-3351.10-000-00 State Shared Revenues	0.00	91,176.69	(91,176.69)
01-3352.10-000-00 NH Rooms & Meals	704,718.00	704,718.04	(0.04)
01-3353.10-000-00 Highway Block Grant	185,739.00	185,716.17	22.83
State Shared Revenues - Total	890,457.00	981,610.90	(91,153.90)

01-3359.90-000-00 Other State Grants	0.00	38,372.60	(38,372.60)
01-3359.90-000-01 State Grants - MTBE	0.00	323,829.85	(323,829.85)
Revenue From State - Total	0.00	362,202.45	(362,202.45)
Total Federal/State	930,457.00	1,357,614.09	(427,157.09)

Departments

01-3401.10-000-00 TA Sales	500.00	260.00	240.00
01-3401.20-000-00 PB Application Fees	10,000.00	24,385.20	(14,385.20)
01-3401.22-000-00 PB Charges	2,500.00	4,873.09	(2,373.09)
01-3401.30-000-00 ZBA Application Fees	800.00	920.00	(120.00)
01-3401.32-000-00 ZBA Charges	3,800.00	4,750.00	(950.00)
01-3401.40-000-00 PD Report Copies	2,500.00	3,410.00	(910.00)
01-3401.45-000-00 PD Gun Permit Fees	500.00	545.00	(45.00)
01-3401.46-000-00 PD Fines	0.00	614.00	(614.00)
01-3401.48-000-00 PD Parking Fines	0.00	25.00	(25.00)
01-3401.50-000-00 FD Reports	0.00	135.00	(135.00)
01-3401.54-000-00 FD Details	10,000.00	7,231.42	2,768.58
Total Departments	30,600.00	47,148.71	(16,548.71)

Solid Waste

01-3404.10-000-00 Dump Permits	18,000.00	75,255.00	(57,255.00)
01-3404.11-000-00 Stump Dump Passes	0.00	4,725.00	(4,725.00)
01-3404.12-000-00 Tire Permits	1,500.00	2,170.00	(670.00)
01-3404.13-000-00 Furniture	10,500.00	16,715.00	(6,215.00)
01-3404.14-000-00 Televisions and Computers	3,000.00	3,775.00	(775.00)
01-3404.16-000-00 Freon Appliances	2,500.00	3,940.00	(1,440.00)
01-3404.17-000-00 Propane Tanks	500.00	310.00	190.00
01-3404.20-000-00 Sale of Recyclables	15,000.00	13,357.42	1,642.58
01-3404.21-000-00 ERRCO - Tipping Fee	75,000.00	79,735.82	(4,735.82)
Total Solid Waste	126,000.00	199,983.24	(73,983.24)

Misc Sources

01-3501.15-000-00 Sale of Cemetery Plots	6,000.00	6,800.00	(800.00)
01-3501.20-000-00 Sale of Property (other)	20,200.00	35,575.00	(15,375.00)
Sale of Town Property - Total	26,200.00	42,375.00	(16,175.00)

01-3502.10-000-00 Interest on Investments	125,000.00	148,224.46	(23,224.46)
01-3502.11-000-00 Interest on Retainage	0.00	810.18	(810.18)
Interest on Investments - Total	125,000.00	149,034.64	(24,034.64)

01-3503.03-000-00 Solar Garden Land Lease	1,500.00	3,000.00	(1,500.00)
01-3503.20-000-00 Water Tower Space Rent	30,000.00	30,937.34	(937.34)
Rent of Town Property - Total	31,500.00	33,937.34	(2,437.34)

01-3506.10-000-00 Worker's Compensation	10,000.00	10,558.45	(558.45)
01-3506.11-000-00 Unemployment	1,000.00	1,087.19	(87.19)
01-3506.15-000-00 NH Retirement Refunds	1,800.00	1,828.09	(28.09)
01-3506.20-000-00 Property & Liability	12,000.00	14,267.61	(2,267.61)
01-3506.30-000-00 Other Insurance Refunds	7,600.00	13,317.78	(5,717.78)
Insurance Reimbursements - Total	32,400.00	41,059.12	(8,659.12)

01-3509.10-000-00 Other Misc Revenue	2,500.00	3,850.16	(1,350.16)
01-3509.12-000-00 Eversource Rebates	16,500.00	16,896.71	(396.71)
01-3509.14-000-00 Planet Aid Revenue	500.00	660.10	(160.10)
01-3509.15-000-00 Returned Check Fees	500.00	684.00	(184.00)
01-3509.30-000-00 Town Portion-Water Connect Fee	44,185.00	131,400.00	(87,215.00)
Other Misc Revenue - Total	64,185.00	153,490.97	(89,305.97)

Statement of Revenues

(continued)

	Budget 2023	YTD Through 12/31/2023	Remaining Balance
01-3912.10-000-00 Transfer from Special Revenue	0.00	15,529.38	(15,529.38)
Transfer from Special Revenue - Total	0.00	15,529.38	(15,529.38)
01-3935.30-000-00 Proceeds from Bond	0.00	800,000.00	(800,000.00)
Proceeds from Bond Sales - Total	0.00	800,000.00	(800,000.00)
Total Misc Sources	279,285.00	1,235,426.45	(956,141.45)
TOTAL GENERAL FUND	3,779,302.00	5,523,146.87	(1,743,844.87)

Enterprise Funds

Water Fund

51-3402.10-000-00 Water User Charges	780,215.00	764,089.19	16,125.81
51-3402.11-000-00 Water Tower Space Rent	30,375.00	30,937.38	(562.38)
51-3402.15-000-00 Water Service Connect Fee	0.00	80.00	(80.00)
51-3409.10-000-00 Connection Fees	0.00	131,400.00	(131,400.00)
51-3490.10-000-00 Interest on Late Payments	0.00	2,080.39	(2,080.39)
WA Operating Revenue - Total	810,590.00	928,586.96	(117,996.96)

51-3501.20-000-00 Sale of Town Property (other)	0.00	10,000.00	(10,000.00)
51-3502.10-000-00 Interest on Investments	0.00	3,326.36	(3,326.36)
51-3502.11-000-00 Interest on Retainage	0.00	2,250.17	(2,250.17)
51-3506.30-000-00 Insurance Reimbursements	0.00	2,095.59	(2,095.59)
51-3508.10-000-00 Water Service Line Installed	0.00	8,370.00	(8,370.00)
51-3508.20-000-00 Developer Contributions	0.00	150,000.00	(150,000.00)
51-3509.10-000-00 Miscellaneous	0.00	300.00	(300.00)
51-3509.15-000-00 NSF Fees	0.00	38.00	(38.00)
51-3509.40-000-00 Old Stagecoach Condos	10,000.00	4,947.96	5,052.04
51-3559.10-001-00 State Grants - DWTFG	0.00	2,482,996.68	(2,482,996.68)
WA Non-Operating Revenue - Total	10,000.00	2,664,324.76	(2,654,324.76)
Total Water Fund	820,590.00	3,592,911.72	(2,772,321.72)

Sewer Fund

55-3403.10-000-00 Sewer User Fees	1,341,105.00	1,281,874.08	59,230.92
55-3409.10-000-00 Connection Fees	0.00	180,000.00	(180,000.00)
55-3490.10-000-00 Interest on Late Payments	0.00	2,260.28	(2,260.28)
SW Operating Revenue - Total	1,341,105.00	1,464,134.36	(123,029.36)

55-3502.10-000-00 Interest on Investments	0.00	4,530.97	(4,530.97)
55-3502.11-000-00 Interest on Retainage	0.00	2,442.51	(2,442.51)
55-3502.12-000-00 Interest on BAN	0.00	113,861.34	(113,861.34)
55-3509.10-000-00 Miscellaneous	0.00	3,825.50	(3,825.50)
55-3509.15-000-00 NSF Fees	0.00	152.00	(152.00)
55-3509.20-000-00 ARPA Funds- Sewer Project	0.00	178,089.66	(178,089.66)
55-3509.40-000-00 Old Stagecoach Condos	9,430.00	4,714.24	4,715.76
55-3559.10-000-00 State Grants	6,230,000.00	33,076.00	6,196,924.00
55-3559.20-000-00 Federal Grants	0.00	338,928.81	(338,928.81)
55-3619.10-000-00 Transfer from Reserves	250,000.00	0.00	250,000.00
SW Non-Operating Revenue - Total	6,489,430.00	679,621.03	5,809,808.97
Total Sewer Fund	7,830,535.00	2,143,755.39	5,686,779.61

TOTAL ENTERPRISE FUNDS	8,651,125.00	5,736,667.11	2,914,457.89
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TOTAL GENERAL AND ENTERPRISE FUNDS	12,430,427.00	11,259,813.98	1,170,613.02
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Budget 2023	YTD Through 12/31/2023	Remaining Balance
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Revolving Funds

Recreation Revolving Fund

15-3401.70-000-00 REC Summer Program	0.00	95,553.00	(95,553.00)
15-3401.72-001-00 REC Theater Camp	0.00	13,320.00	(13,320.00)
15-3401.72-002-00 REC Theater Tickets	0.00	39,919.17	(39,919.17)
15-3401.72-003-00 REC Theater Concession	0.00	3,691.75	(3,691.75)
15-3401.72-004-00 REC Theater Advertising	0.00	910.00	(910.00)
15-3401.72-005-00 REC Theater Donations	0.00	2,901.37	(2,901.37)
15-3401.72-006-00 REC Theater Scripts	0.00	1,320.00	(1,320.00)
15-3401.72-007-00 REC Theater Raffle	0.00	1,926.00	(1,926.00)
15-3401.72-008-00 REC Theater Other	0.00	477.00	(477.00)
15-3401.75-000-00 REC Misc Programs	0.00	1,460.00	(1,460.00)
15-3401.75-003-00 REC Karate	0.00	370.00	(370.00)
15-3401.75-005-00 REC Ski Trips	0.00	325.00	(325.00)
15-3401.76-000-00 REC February Vacation	0.00	3,280.00	(3,280.00)
15-3401.76-001-00 REC April Vacation	0.00	4,962.00	(4,962.00)
15-3401.77-001-00 REC Senior Trips	0.00	475.00	(475.00)
15-3401.78-000-00 REC After School - Fall	0.00	89,232.00	(89,232.00)
15-3401.78-001-00 REC After School - Spring	0.00	114,622.00	(114,622.00)
15-3401.78-002-00 REC Before School - Fall	0.00	23,970.00	(23,970.00)
15-3401.78-003-00 REC Before School - Spring	0.00	33,168.00	(33,168.00)
15-3401.78-006-00 REC No School Days - Fall	0.00	1,874.00	(1,874.00)
15-3401.78-007-00 REC No School Days - Spring	0.00	2,464.00	(2,464.00)
15-3401.79-001-00 REC Pre-School Sports	0.00	680.00	(680.00)
15-3401.80-000-00 REC Misc Revenues	0.00	3,663.39	(3,663.39)
Recreation Revolving Fund - Total	0.00	440,563.68	(440,563.68)

15-3502.10-000-00 REC Interest on Investments	0.00	8,567.84	(8,567.84)
Rec Interest on Investments - Total	0.00	8,567.84	(8,567.84)
Total Recreation Revolving Fund	0.00	449,131.52	(449,131.52)

ETV Revolving Fund

20-3290.10-000-00 ETV Cable Franchise Fees	0.00	70,325.75	(70,325.75)
ETV - Total	0.00	70,325.75	(70,325.75)

20-3502.10-000-00 ETV Interest on Investments	0.00	8,264.01	(8,264.01)
ETV Interest on Investments - Total	0.00	8,264.01	(8,264.01)
Total ETV Revolving Fund	0.00	78,589.76	(78,589.76)

Police Detail Revolving Fund

25-3359.10-000-00 PDR Grant Revenue	0.00	22,650.54	(22,650.54)
25-3401.43-000-00 PDR Detail Billing - officer	0.00	199,895.88	(199,895.88)
25-3401.44-000-00 PDR Detail Billing - cruiser	0.00	34,657.51	(34,657.51)
25-3401.45-000-00 PDR Detail Billing - admin fee	0.00	65,273.10	(65,273.10)
25-3490.10-000-00 PDR Interest on Late Payments	0.00	634.31	(634.31)
Police Details - Total	0.00	323,111.34	(323,111.34)

25-3502.10-000-00 PDR Interest on Investments	0.00	2,944.99	(2,944.99)
Detail Interest on Investments - Total	0.00	2,944.99	(2,944.99)
Total Police Detail Revolving Fund	0.00	326,056.33	(326,056.33)

PSF Revolving Fund

30-3401.50-000-00 PSRF Ambulance Fees	0.00	570,841.41	(570,841.41)
30-3401.60-000-00 PSRF Write Offs Collected	0.00	11,342.85	(11,342.85)
Ambulance Fees - Total	0.00	582,184.26	(582,184.26)

30-3502.10-000-00 PSRF Interest on Investments	0.00	15,494.25	(15,494.25)
PSF Interest on Investments - Total	0.00	15,494.25	(15,494.25)
Total PSF Revolving Fund	0.00	597,678.51	(597,678.51)

TOTAL REVOLVING FUNDS	0.00	1,451,456.12	(1,451,456.12)
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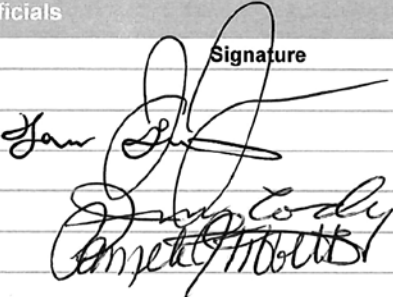
Epping Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor
SCOTT MARSH (MUNICIPAL RESOURCES)

Municipal Officials		
Name	Position	Signature
JOE TROMBLEY	SELECT BOARD	
TOM GAUTHIER	SELECT BOARD	
BOB JORDON	SELECT BOARD	
JOHN CODY	SELECT BOARD	
PAMELA TIBBETTS	SELECT BOARD	

Preparer		
Name	Phone	Email

Preparer's Signature



Epping Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

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Assessor
SCOTT MARSH (MUNICIPAL RESOURCES)

Municipal Officials		
Name	Position	Signature
JOE TROBLEY	SELECT BOARD	
TOM GAUTHIER	SELECT BOARD	
BOB JORDON	SELECT BOARD	
JOHN CODY	SELECT BOARD	
PAMELA TIBBETTS	SELECT BOARD	

Preparer		
Name	Phone	Email
SCOTT MARSH	603-785-5805	SMARSH@MRIGOV.COM

Preparer's Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	8,936.49	\$718,999	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	4,322.53	\$245,453,299	
1G	Commercial/Industrial Land	1,006.95	\$61,828,400	
1H	Total of Taxable Land	14,265.97	\$308,000,698	
1I	Tax Exempt and Non-Taxable Land	1,251.87	\$14,615,800	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$538,541,700	
2B	Manufactured Housing RSA 674:31	0	\$25,181,400	
2C	Commercial/Industrial	0	\$119,914,000	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$683,637,100	
2G	Tax Exempt and Non-Taxable Buildings	0	\$54,618,500	
Utilities & Timber			Valuation	
3A	Utilities		\$16,022,100	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,007,659,898	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$1,007,659,898	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$30,000	3	\$90,000
13	Elderly Exemption RSA 72:39-a,b	\$0	45	\$4,968,200
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$5,058,200
21A	Net Valuation			\$1,002,601,698
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,002,601,698
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,002,601,698
22	Less Utilities			\$16,022,100
23A	Net Valuation without Utilities			\$986,579,598
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$986,579,598



Utility Value Appraiser

SANSOUCY ASSOCIATES

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$1,409,000	\$42,000			\$1,451,000
PSNH DBA EVERSOURCE ENERGY	\$9,050,000	\$1,760,200			\$10,810,200
	\$10,459,000	\$1,802,200			\$12,261,200

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NORTHERN UTILITIES INC	\$3,692,100				\$3,692,100
	\$3,692,100				\$3,692,100

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK WATER WORKS INC	\$68,800				\$68,800
	\$68,800				\$68,800



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	246	\$184,500
Surviving Spouse RSA 72:29-a	\$700		
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	24	\$96,000
All Veterans Tax Credit RSA 72:28-b	\$750	44	\$33,000
Combat Service Tax Credit RSA 72:28-c	\$500	0	\$0
		314	\$313,500

Deaf & Disabled Exemption Report			
Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single		Single	
Married		Married	

Elderly Exemption Report				
First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted		
Age	Number	Age	Number	Amount
65-74	1	65-74	14	\$120,000
75-79	3	75-79	8	\$130,000
80+	1	80+	23	\$140,000
			45	\$5,940,000
				\$4,968,200
Income Limits		Asset Limits		
Single	\$30,000	Single		\$70,000
Married	\$40,000	Married		\$70,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)
 Granted/Adopted? No Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)
 Granted/Adopted? No Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)
 Granted/Adopted? No Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)
 Granted/Adopted? No Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)
 Granted/Adopted? No Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)
 Granted/Adopted? No Properties:
 Percent of assessed value attributable to new construction to be exempted:
 Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)
 Granted/Adopted? No Properties:
 Assessed value prior to effective date of RSA 75:1-a:
 Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	1,094.14	\$230,600
Forest Land	5,143.40	\$368,399
Forest Land with Documented Stewardship	1,604.10	\$96,500
Unproductive Land	373.07	\$8,100
Wet Land	721.78	\$15,400
	8,936.49	\$718,999

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	4,020.21
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	
Total Number of Owners in Current Use	Owners:	159
Total Number of Parcels in Current Use	Parcels:	323

Land Use Change Tax		
Gross Monies Received for Calendar Year		\$254,500
Conservation Allocation	Percentage: 50.00%	Dollar Amount:
Monies to Conservation Fund		\$127,250
Monies to General Fund		\$127,250

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

Other Conservation Restriction Assessment Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	
Parcels in Conservation Restriction	Parcels:	



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation

Map	Lot	Block	%	Description
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This municipality has no Discretionary Preservation Easements.

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
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This municipality has no TIF districts.

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
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State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357

White Mountain National Forest only, account 3186

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
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This municipality has not adopted RSA 72:74 or has no applicable PILT sources.

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
---	---------------

EXETER MED REL

\$79,730

SIG SAUER

\$226,780

\$306,510

Notes



Report of Appropriations Actually Voted

Epping

For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

GOVERNING BODY CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. 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
John Cody	Selectman	
Thomas Gauthier	Selectman	
Robert Jordan	Selectman	
Pamela Tibbetts	Selectman	
Joseph Trombley	Selectman	

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/>

Financial Reporting



Appropriations

Account	Purpose	Article	Appropriations As Voted
General Government			
4130-4139	Executive	06	\$335,165
4140-4149	Election, Registration, and Vital Statistics	06	\$208,799
4150-4151	Financial Administration	06	\$301,445
4152	Revaluation of Property	06	\$71,900
4153	Legal Expense	06	\$30,000
4155-4159	Personnel Administration	06	\$20,900
4191-4193	Planning and Zoning	06	\$227,495
4194	General Government Buildings	06	\$225,435
4195	Cemeteries	06	\$25,300
4196	Insurance	06	\$87,000
4197	Advertising and Regional Association		\$0
4199	Other General Government		\$0
General Government Subtotal			\$1,533,439
Public Safety			
4210-4214	Police	06	\$2,802,100
4215-4219	Ambulance		\$0
4220-4229	Fire	06,21	\$1,582,355
4240-4249	Building Inspection	06	\$58,840
4290-4298	Emergency Management		\$0
4299	Other (Including Communications)		\$0
Public Safety Subtotal			\$4,443,295
Airport/Aviation Center			
4301-4309	Airport Operations		\$0
Airport/Aviation Center Subtotal			\$0
Highways and Streets			
4311	Administration		\$0
4312	Highways and Streets	06	\$1,490,260
4313	Bridges		\$0
4316	Street Lighting	06	\$12,500
4319	Other		\$0
Highways and Streets Subtotal			\$1,502,760
Sanitation			
4321	Administration		\$0
4323	Solid Waste Collection	06	\$447,535
4324	Solid Waste Disposal		\$0
4325	Solid Waste Cleanup		\$0
4326-4328	Sewage Collection and Disposal		\$0
4329	Other Sanitation		\$0
Sanitation Subtotal			\$447,535
Water Distribution and Treatment			
4331	Administration		\$0
4332	Water Services		\$0
4335-4339	Water Treatment, Conservation and Other		\$0



Appropriations

Water Distribution and Treatment Subtotal **\$0**

Electric

4351-4352	Administration and Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
Electric Subtotal			\$0

Health

4411	Administration	06	\$865
4414	Pest Control	06	\$3,060
4415-4419	Health Agencies, Hospitals, and Other		\$0
Health Subtotal			\$3,925

Welfare

4441-4442	Administration and Direct Assistance	06	\$5,900
4444	Intergovernmental Welfare Payments		\$0
4445-4449	Vendor Payments and Other	24,25,26,27,28	\$32,606
Welfare Subtotal			\$38,506

Culture and Recreation

4520-4529	Parks and Recreation	06	\$133,315
4550-4559	Library	06	\$234,605
4583	Patriotic Purposes	06	\$2,500
4589	Other Culture and Recreation	23	\$5,000
Culture and Recreation Subtotal			\$375,420

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	06	\$6,000
4619	Other Conservation		\$0
4631-4632	Redevelopment and Housing		\$0
4651-4659	Economic Development		\$0
Conservation and Development Subtotal			\$6,000

Debt Service

4711	Long Term Bonds and Notes - Principal	06	\$236,480
4721	Long Term Bonds and Notes - Interest	06	\$72,440
4723	Tax Anticipation Notes - Interest		\$0
4790-4799	Other Debt Service		\$0
Debt Service Subtotal			\$308,920

Capital Outlay

4901	Land		\$0
4902	Machinery, Vehicles, and Equipment	18	\$62,000
4903	Buildings		\$0
4909	Improvements Other than Buildings		\$0
Capital Outlay Subtotal			\$62,000

Operating Transfers Out

4912	To Special Revenue Fund		\$0
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Appropriations

4913	To Capital Projects Fund		\$0
4914A	To Proprietary Fund - Airport		\$0
4914E	To Proprietary Fund - Electric		\$0
4914O	To Proprietary Fund - Other		\$0
4914S	To Proprietary Fund - Sewer	06	\$7,830,535
4914W	To Proprietary Fund - Water	06	\$820,590
4915	To Capital Reserve Fund	08,11	\$90,000
4916	To Expendable Trusts/Fiduciary Funds	07,09,10,12,13 20	\$115,000
4917	To Health Maintenance Trust Funds		\$0
4918	To Non-Expendable Trust Funds		\$0
4919	To Fiduciary Funds		\$0
Operating Transfers Out Subtotal			\$8,856,125
Total Voted Appropriations			\$17,577,925



Revised Estimated Revenues

Epping

(RSA 21-J:34)

For the period beginning January 1, 2023 and ending December 31, 2023

PREPARER'S 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
Lisa Fogg	Finance Director	

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/>



Revised Estimated Revenues

Account	Source	Article	Estimated Revenue
Taxes			
3120	Land Use Change Tax - General Fund	06	\$71,750
3180	Resident Tax		\$0
3185	Yield Tax	06	\$25,000
3186	Payment in Lieu of Taxes	06	\$346,528
3187	Excavation Tax		\$0
3189	Other Taxes		\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$100,500
9991	Inventory Penalties		\$0
Taxes Subtotal			\$543,778
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	06	\$2,500
3220	Motor Vehicle Permit Fees	06	\$1,737,000
3230	Building Permits	06	\$147,700
3290	Other Licenses, Permits, and Fees	06	\$22,000
3311-3319	From Federal Government	06	\$40,000
Licenses, Permits, and Fees Subtotal			\$1,949,200
State Sources			
3351	Municipal Aid/Shared Revenues		\$0
3352	Meals and Rooms Tax Distribution	06	\$300,000
3353	Highway Block Grant	06	\$180,000
3354	Water Pollution Grant		\$0
3355	Housing and Community Development		\$0
3356	State and Federal Forest Land Reimbursement		\$0
3357	Flood Control Reimbursement		\$0
3359	Other (Including Railroad Tax)		\$0
3379	From Other Governments		\$0
State Sources Subtotal			\$480,000
Charges for Services			
3401-3406	Income from Departments	06	\$156,600
3409	Other Charges		\$0
Charges for Services Subtotal			\$156,600
Miscellaneous Revenues			
3501	Sale of Municipal Property		\$26,200
3502	Interest on Investments	06	\$125,000
3503-3509	Other	06	\$128,085
Miscellaneous Revenues Subtotal			\$279,285
Interfund Operating Transfers In			
3912	From Special Revenue Funds		\$0
3913	From Capital Projects Funds		\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0
3914O	From Enterprise Funds: Other (Offset)		\$0
3914S	From Enterprise Funds: Sewer (Offset)	06	\$7,830,535



Revised Estimated Revenues

3914W	From Enterprise Funds: Water (Offset)	06	\$820,590
3915	From Capital Reserve Funds		\$0
3916	From Trust and Fiduciary Funds		\$0
3917	From Conservation Funds		\$0
Interfund Operating Transfers In Subtotal			\$8,651,125

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes		\$0
Other Financing Sources Subtotal			\$0

Total Revised Estimated Revenues and Credits			\$12,059,988
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Revised Estimated Revenues Summary

Subtotal of Revenues		\$12,059,988
Unassigned Fund Balance (Unreserved)	\$3,246,425	
(Less) Emergency Appropriations (RSA 32:11)	\$0	
(Less) Voted from Fund Balance	\$222,000	
(Less) Fund Balance to Reduce Taxes	\$0	
Fund Balance Retained	\$3,024,425	
Total Revenues and Credits		\$12,281,988
Requested Overlay	\$200,000	

2023 Tax Rate Breakdown



New Hampshire
Department of
Revenue
Administration

2023
\$23.40

Municipality-Approved Tax
Rate
Tax Rate not Finalized

Financial Reporting

Tax Rate Breakdown Epping

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$4,943,551	\$1,002,601,698	\$4.93
County	\$858,914	\$1,002,601,698	\$0.86
Local Education	\$15,909,900	\$1,002,601,698	\$15.87
State Education	\$1,720,636	\$986,579,598	\$1.74
Total	\$23,433,001		\$23.40

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$23,433,001
War Service Credits	(\$313,500)
Village District Tax Effort	
Total Property Tax Commitment	\$23,119,501

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$17,577,925	
Net Revenues (Not Including Fund Balance)		(\$12,430,427)
Fund Balance Voted Surplus		(\$222,000)
Fund Balance to Reduce Taxes		(\$500,000)
War Service Credits	\$313,500	
Special Adjustment	\$0	
Actual Overlay Used	\$204,553	
Net Required Local Tax Effort	\$4,943,551	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$858,914	
Net Required County Tax Effort	\$858,914	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$20,817,254	
Net Cooperative School Appropriations		
Net Education Grant		(\$3,186,718)
Locally Retained State Education Tax		(\$1,720,636)
Net Required Local Education Tax Effort	\$15,909,900	
State Education Tax	\$1,720,636	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$1,720,636	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,002,601,698	\$975,598,386
Total Assessment Valuation without Utilities	\$986,579,598	\$957,611,486
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,002,601,698	\$975,598,386

Village (MS-1V)

Description	Current Year
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Epping

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$23,119,501
1/2% Amount	\$115,598
Acceptable High	\$23,235,099
Acceptable Low	\$23,003,903

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	23,109,876.10
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Erika L. Robinson</i>	Date: <i>11/3/2023</i>
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Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Epping	Total Tax Rate	Semi-Annual Tax Rate
Total 2023 Tax Rate	\$23.40	\$11.70

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$8,618,049
General Fund Operating Expenses	\$27,449,326
Final Overlay	\$204,553

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2023 Fund Balance Retention Guidelines: Epping

Description	Amount
Current Amount Retained (9.24%)	\$2,535,736
17% Retained <i>(Maximum Recommended)</i>	\$4,666,385
10% Retained	\$2,744,933
8% Retained	\$2,195,946
5% Retained <i>(Minimum Recommended)</i>	\$1,372,466

Report of the Trust Funds MS-9 December 31, 2023

Date	Name of Trust Fund	Use	How Invested			Principal			Interest			P & L End Yr.	
			Balance Beg. Yr.	New Funds	Withdrawal	Balance End. Yr.	Balance Beg. Yr.	Inc. For Year		Expended For Yr.	Balance End Yr.		
								%	Amount				Total
1899	George W. Plumer	CPC	Com. Trust #1	\$857.59		\$857.59	\$585.26	1.570%	\$43.77	\$629.04	\$0.00	\$629.04	\$1,486.63
1902	Elijah/Gardner Jones	CBL	Com. Trust #1	\$122.51		\$122.51	\$102.35	0.245%	\$6.82	\$109.18	\$0.00	\$109.18	\$231.69
1904	Rufus H. Smith	TWP	Com. Trust #1	\$2,703.71		\$2,703.71	\$1,993.29	5.112%	\$142.50	\$2,135.79	\$0.00	\$2,135.79	\$4,839.50
1906	Lydia W. Ladd	CCC	Com. Trust #1	\$1,225.14		\$1,225.14	\$2,050.34	3.565%	\$99.37	\$2,149.72	\$0.00	\$2,149.72	\$3,374.86
1916	Celia Stevens	CBL	Com. Trust #1	\$122.51		\$122.51	\$184.67	0.344%	\$9.32	\$193.99	\$0.00	\$193.99	\$316.50
1917	Abbie T. Spaulding	CBL	Com. Trust #1	\$183.77		\$183.77	\$325.93	0.555%	\$15.46	\$341.40	\$0.00	\$341.40	\$825.17
1918	Elizabeth A. Edgerly	CBL	Com. Trust #1	\$61.26		\$61.26	\$151.49	0.232%	\$6.45	\$157.95	\$0.00	\$157.95	\$219.21
1918	Fogg Fund	STC	Com. Trust #1	\$122.51		\$122.51	\$129.38	0.274%	\$7.64	\$137.02	\$0.00	\$137.02	\$259.53
1920	Albert L. Norris	CBL	Com. Trust #1	\$61.26		\$61.26	\$82.20	0.156%	\$4.35	\$86.56	\$0.00	\$86.56	\$147.82
1922	Hosea B. Burnham	S&L	Com. Trust #1	\$6,125.70		\$6,125.70	\$321.80	7.018%	\$195.61	\$517.41	\$0.00	\$517.41	\$6,643.11
1926	Carrie E. Norris	CBL	Com. Trust #1	\$122.51		\$122.51	\$477.85	0.653%	\$18.21	\$496.07	\$0.00	\$496.07	\$618.58
1926	Caleb & Mary French	PLB	Com. Trust #1	\$14,102.10		\$14,102.10	\$739.46	16.154%	\$450.27	\$1,189.73	\$0.00	\$1,189.73	\$15,291.83
1928	John O. Edgerly	CBL	Com. Trust #1	\$122.51		\$122.51	\$81.44	0.222%	\$6.19	\$87.63	\$0.00	\$87.63	\$210.14
1933	Mary E. P. Sanborn	TWP	Com. Trust #1	\$19,685.43		\$19,685.43	\$3,497.63	25.234%	\$703.34	\$4,200.97	\$0.00	\$4,200.97	\$23,886.40
1935	Sarah P. Prescott	CBL	Com. Trust #1	\$275.65		\$275.65	\$442.46	0.782%	\$21.79	\$464.24	\$0.00	\$464.24	\$739.89
1940	Alfred Trask Blake	CBL	Com. Trust #1	\$153.14		\$153.14	\$209.32	0.395%	\$11.00	\$220.31	\$0.00	\$220.31	\$373.45
1943	George B. True	Fam	Com. Trust #1	\$122.51		\$122.51	\$371.15	0.537%	\$14.98	\$386.13	\$0.00	\$386.13	\$508.64
1943	Joseph A. Edgerly	CBL	Com. Trust #1	\$2,450.02		\$2,450.02	\$1,649.99	0.466%	\$12.44	\$177.43	\$0.00	\$177.43	\$422.45
1945	Matthew J. Harvey	CBL	Com. Trust #1	\$122.51		\$122.51	\$758.54	0.959%	\$26.73	\$785.27	\$0.00	\$785.27	\$907.78
1952	Myra E. S. Green	CBL	Com. Trust #1	\$122.51		\$122.51	\$193.64	0.344%	\$9.59	\$203.23	\$0.00	\$203.23	\$325.74
1952	George E. Beede	CBL	Com. Trust #1	\$367.54		\$367.54	\$2,487.54	3.108%	\$86.62	\$2,574.16	\$0.00	\$2,574.16	\$2,941.70
1960	Wiggin Fund	Fam	Com. Trust #1	\$2,450.02		\$2,450.02	\$1,226.3	0.400%	\$11.15	\$1,337.9	\$0.00	\$1,337.9	\$376.81
1974	Georgia Chase	Fam	Com. Trust #1	\$81.93		\$81.93	\$402.33	0.527%	\$14.69	\$417.02	\$0.00	\$417.02	\$498.95
1976	Matthew Harvey	CBL	Com. Trust #1	\$122.51		\$122.51	\$571.77	0.756%	\$21.06	\$592.83	\$0.00	\$592.83	\$715.34
1982	Central Cemetery	CCC	Com. Trust #1	\$4,288.10		\$4,288.10	\$1,337.40	6.123%	\$170.67	\$1,508.07	\$1,250.00	\$258.07	\$4,546.17
1983	Miriam Jackson Park	MJP	Com. Trust #1	\$2,225.25		\$2,225.25	\$1,185.30	3.712%	\$103.47	\$1,288.77	\$0.00	\$1,288.77	\$3,514.02
1989	Hist.Soc. C.F.#1	CAC	Com. Trust #1	\$3,100.00		\$3,100.00	\$146.36	3.534%	\$98.49	\$244.85	\$0.00	\$244.85	\$3,344.85
1990	Hist.Soc. C. F.#2	CAC	Com. Trust #1	\$1,500.00		\$1,500.00	\$563.16	2.246%	\$62.59	\$625.75	\$0.00	\$625.75	\$2,125.75
1991	Hist.Soc. C. F.#3	CAC	Com. Trust #1	\$1,700.00		\$1,700.00	\$1,324.62	3.292%	\$91.76	\$1,416.38	\$0.00	\$1,416.38	\$3,116.38
1992	Hist.Soc. C. F.#4	CAC	Com. Trust #1	\$1,600.00		\$1,600.00	\$1,010.3	1.852%	\$51.61	\$1,526.4	\$0.00	\$1,526.4	\$1,752.64
1993	Bert J. Allen Cemetery	Fam	Com. Trust #1	\$500.00		\$500.00	\$414.46	0.995%	\$27.74	\$442.21	\$0.00	\$442.21	\$942.21
1995	West Epping Cem.	CWC	Com. Trust #1	\$2,790.00		\$2,790.00	\$1,046.55	4.176%	\$116.40	\$1,162.95	\$0.00	\$1,162.95	\$3,952.95
1996	Burt Family Cem.	CFC	Com. Trust #1	\$500.00		\$500.00	\$300.72	0.872%	\$24.29	\$325.01	\$0.00	\$325.01	\$825.01
1999	Colford-Colket	CBL	Com. Trust #1	\$500.00		\$500.00	\$204.51	0.767%	\$21.37	\$225.88	\$0.00	\$225.88	\$725.88
2009	Lambert Family	PLB	Com. Trust #1	\$1,479.84		\$1,479.84	\$92.56	1.711%	\$47.70	\$140.27	\$0.00	\$140.27	\$1,620.11
2014	Dow Family Cemetery	Fam	Com. Trust #1	\$1,000.00		\$1,000.00	\$48.77	1.142%	\$31.82	\$80.59	\$0.00	\$80.59	\$1,080.59
	Adj			\$45.01		\$45.01	\$26.19	%			\$0.00	\$26.19	\$71.20
Common Trust #1 TOTALS				\$68,705.05	\$0.00	\$68,705.05	\$23,239.12	100.00%	\$2,787.29	\$26,000.21	\$1,250.00	\$24,776.41	\$93,481.46

Date	Name of Trust Fund	Use	How Invested	Principal				Interest			Balance End Yr.	P & L End Yr.		
				Balance Beg. Yr.	New Funds	Withdrawal	Balance End. Yr.	Inc. For Year		Expended For Yr.				
								%	Amount				Total	
1898	Lovell J. Brock	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$82.96	1.280%	\$6.23	\$89.20	\$0.00	\$89.20	\$211.71
1903	Mary S. Burnham	CBL	CT-Pros. Cem	\$61.26			\$61.26	\$24.30	0.533%	\$2.60	\$26.90	\$0.00	\$26.90	\$88.16
1905	Hannah Durgin	RDT	CT-Pros. Cem	\$122.51			\$122.51	\$121.59	1.521%	\$7.40	\$129.00	\$0.00	\$129.00	\$251.51
1908	Horace W. Langley	CBL	CT-Pros. Cem	\$612.57			\$612.57	\$642.90	7.821%	\$38.08	\$680.97	\$0.00	\$680.97	\$1,293.54
1908	Mary E. Burnham	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$92.99	1.342%	\$6.54	\$99.52	\$0.00	\$99.52	\$222.03
1913	Wm. A. Cudworth	CBL	CT-Pros. Cem	\$61.26			\$61.26	\$40.84	0.636%	\$3.10	\$43.93	\$0.00	\$43.93	\$105.19
1913	J. C. Bennett	CBL	CT-Pros. Cem	\$91.89			\$91.89	\$67.86	0.994%	\$4.84	\$72.49	\$0.00	\$72.49	\$164.38
1914	Annie M. Pike	CBL	CT-Pros. Cem	\$91.89			\$91.89	\$63.14	0.966%	\$4.70	\$67.84	\$0.00	\$67.84	\$159.73
1915	Walter Little	CBL	CT-Pros. Cem	\$91.89			\$91.89	\$62.36	0.961%	\$4.68	\$67.04	\$0.00	\$67.04	\$158.93
1918	Harriet A. True	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$122.31	1.525%	\$7.43	\$129.74	\$0.00	\$129.74	\$252.25
1919	Mary A. Jones	CBL	CT-Pros. Cem	\$61.26			\$61.26	\$58.27	0.745%	\$3.63	\$61.90	\$0.00	\$61.90	\$123.16
1920	James A. Corning	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$113.60	1.471%	\$7.16	\$120.77	\$0.00	\$120.77	\$243.28
1920	Rebecca J. Foss	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$104.14	1.412%	\$6.87	\$111.01	\$0.00	\$111.01	\$233.52
1923	Emma Clarage	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$109.90	1.448%	\$7.05	\$116.95	\$0.00	\$116.95	\$239.46
1923	Sarah F. Wright	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$109.90	1.448%	\$7.05	\$116.95	\$0.00	\$116.95	\$239.46
1923	Bessie A. Miles	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$94.93	1.354%	\$6.60	\$101.52	\$0.00	\$101.52	\$224.03
1926	Carnie E. Norris	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$94.42	1.351%	\$6.58	\$101.00	\$0.00	\$101.00	\$223.51
1926	Fred H. Johnson	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$87.53	1.308%	\$6.37	\$93.90	\$0.00	\$93.90	\$216.41
1926	Linda Tarbox		CT-Pros. Cem	\$122.51			\$122.51	\$98.40	1.376%	\$6.70	\$105.10	\$0.00	\$105.10	\$227.61
1926	Asa Robie	CBL	CT-Pros. Cem	\$245.02			\$245.02	\$263.49	3.168%	\$15.42	\$278.91	\$0.00	\$278.91	\$523.93
1927	Isabell Bartlett	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$108.76	1.441%	\$7.01	\$115.77	\$0.00	\$115.77	\$238.28
1929	James A. Johnson	CBL	CT-Pros. Cem	\$245.02			\$245.02	\$221.92	2.909%	\$14.16	\$236.08	\$0.00	\$236.08	\$481.10
1929	Jacob H. Tilton	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$105.09	1.418%	\$6.90	\$112.00	\$0.00	\$112.00	\$234.51
1929	Frank A. Miles	CBL	CT-Pros. Cem	\$61.26			\$61.26	\$35.48	0.603%	\$2.93	\$38.41	\$0.00	\$38.41	\$99.67
1929	Levi Thompson	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$84.29	1.288%	\$6.27	\$90.56	\$0.00	\$90.56	\$213.07
1930	Lizzie Rundlett	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$88.78	1.316%	\$6.41	\$95.19	\$0.00	\$95.19	\$217.70
1932	Daniel Cate	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$113.49	1.470%	\$7.16	\$120.65	\$0.00	\$120.65	\$243.16
1933	George Hopkinson	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$113.49	1.470%	\$7.16	\$120.65	\$0.00	\$120.65	\$243.16
1934	Mary E. P. Sanborn	CBL	CT-Pros. Cem	\$245.02			\$245.02	\$248.79	3.076%	\$14.98	\$263.77	\$0.00	\$263.77	\$508.79
1934	Almon L. True	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$102.88	1.404%	\$6.84	\$109.72	\$0.00	\$109.72	\$232.23
1941	Hattie Chase	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$98.68	1.378%	\$6.71	\$105.39	\$0.00	\$105.39	\$227.90
1943	Marcus M. Taylor	CBL	CT-Pros. Cem	\$245.02			\$245.02	\$190.52	2.713%	\$13.21	\$203.73	\$0.00	\$203.73	\$448.75
1943	Frank B. Blaisdell	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$98.87	1.379%	\$6.71	\$105.58	\$0.00	\$105.58	\$228.09
1946	Charles E. Gear	CBL	CT-Pros. Cem	\$612.57			\$612.57	\$422.93	6.450%	\$31.41	\$454.34	\$0.00	\$454.34	\$1,066.91
1946	Milton J. Bly	CBL	CT-Pros. Cem	\$122.51			\$122.51	\$85.71	1.297%	\$6.32	\$92.02	\$0.00	\$92.02	\$214.53
1947	Cyrus Sanborn	CBL	CT-Pros. Cem	\$245.02			\$245.02	\$241.94	3.033%	\$14.77	\$256.71	\$0.00	\$256.71	\$501.73
1950	Abbie M. Norris	CBL	CT-Pros. Cem	\$245.02			\$245.02	\$246.70	3.063%	\$14.91	\$261.61	\$0.00	\$261.61	\$506.63
1951	IM&C Purington	CBL	CT-Pros. Cem	\$245.02			\$245.02	\$172.49	2.601%	\$12.66	\$185.16	\$0.00	\$185.16	\$430.18

Financial Reporting

Report of the Trust Funds MS-9 (continued)

Date	Name of Trust Fund	Use	How Invested	Principal			Interest			Balance Beg. Yr.	Balance End. Yr.	Expended For Yr.	Balance End. Yr.	P & L End. Yr.	
				Balance Beg. Yr.	New Funds	Withdrawal	Balance Beg. Yr.	%	Amount						Total
1952	Elizabeth Beals	CBL	CT-Pros. Cem	\$2,450.02			\$2,450.02	3.095%	\$15.07	\$2,668.84	\$0.00	\$2,668.84	\$9,111.86		
1954	William Feldsend	CBL	CT-Pros. Cem	\$122.51			\$121.55	1.520%	\$7.40	\$128.96	\$0.00	\$128.96	\$251.47		
1958	Frank Willard	CBL	CT-Pros. Cem	\$367.54			\$397.36	4.765%	\$23.20	\$420.56	\$0.00	\$420.56	\$788.10		
1960	Blanche R. Purington	CBL	CT-Pros. Cem	\$367.54			\$504.61	5.433%	\$26.45	\$531.07	\$0.00	\$531.07	\$986.61		
1968	John J. Tilton	CBL	CT-Pros. Cem	\$122.51			\$98.90	1.379%	\$6.72	\$105.61	\$0.00	\$105.61	\$228.12		
1976	John & Minnie Warren	CBL	CT-Pros. Cem	\$490.05			\$332.11	5.121%	\$24.94	\$357.04	\$0.00	\$357.04	\$847.09		
1983	Fred Johnson	CBL	CT-Pros. Cem	\$122.51			\$54.81	1.105%	\$5.38	\$60.19	\$0.00	\$60.19	\$182.70		
1999	Alice Langdon	CBL	CT-Pros. Cem	\$500.00			\$30.99	3.308%	\$16.11	\$47.09	\$0.00	\$47.09	\$547.09		
1999	Ron Nowe Sr.	CPC	CT-Pros. Cem	\$500.00			\$30.99	3.308%	\$16.11	\$47.09	\$0.00	\$47.09	\$547.09		
CT Prospect Cemetary TOTALS				\$8,993.89			\$7,059.54	100.000%	\$486.91	\$7,546.45	\$0.00	\$7,546.45	\$16,540.34		
2016	Benjamin Swain	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Charles Rundlett	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Nathaniel Goldsmith	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	John Osgood	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Abram Mitchell	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Sarah Bragg	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	W H Johnson	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	John Ordway	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Bernice Underhill	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Henry Weatherby	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Frank Emerson	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Eva Hill	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Robert Ormsby	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	W S Goodrich	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Jay Thompson	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Josephine Fowler	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Charles Thompson	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Stokes & Godfrey	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Jemess Smith	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Luther Holt	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Dana Tibbetts	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	George Libbey	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Hannah Rand	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Frank Durgin new tomb	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Fred Dans	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Robert Dame	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		
2016	Sadie Douglas	CBL	CT-Pros.2	\$500.00	\$0.00		\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66		

Date	Name of Trust Fund	Use	How Invested	Principal				Interest			Balance End Yr.	P & L End Yr.		
				Balance Beg. Yr.	New Funds	Withdrawal	Balance End. Yr.	Inc. For Year		Expended For Yr.				
								%	Amount				Total	
2016	Charlie Rogers	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Ruel & Dexter Goodrich	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	John Rowe	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Sache Swain	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Lois Osgood	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Atwood & Hopkinson	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Joseph Kennard	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Barlett and Sanborn	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Walter Edgerly	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Sarah Rowe	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Nathaniel Harvey	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Jonathan Sanborn	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Lucia Stickney	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	G Elliot Rundlett	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	H & S Sandorn	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	George Purington	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	John & James Martin	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Charlotte Clothier	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	James Robinson	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Carrie Ordway	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	George Ordway	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Lucy Nickerson	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Stella Mountford	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Carolyn Fox	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Ella Shiles	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Charles wood	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Frank W Rundlett	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	James H Skuff	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Richard Y Piper	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Milan Young	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Jack T LaRiviere	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	JF Love & Mae Judkins	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Alice F Brown	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Ada Fogg	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	W & O Sanborn	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Rose Ella Knox	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Mabel L Cook	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Polly & True Wells	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66

Financial Reporting

Report of the Trust Funds MS-9 (continued)

Date	Name of Trust Fund	Use	How Invested				Principal			Interest			P & L End Yr.
			Balance Beg. Yr.	New Funds	Withdrawal	Balance End. Yr.	Balance Beg. Yr.	Inc. For Year		Expended For Yr.	Balance End Yr.		
								%	Amount			Total	
2016	Thomas Brewitt	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Stiles & Judkins	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Bloodgett	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Hopley	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Hutchinson	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Hurd	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Godin	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Illsley	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	G S Thompson	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	C Stickney & HD Brown	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Emma Swain	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	J L True	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	D Slattery	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Charles Norris	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Woodbury C Blye	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Lenora Harvey	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
2016	Mary Jones	CBL	\$500.00	\$0.00		\$500.00	\$23.77	1.220%	\$15.89	\$39.66	\$0.00	\$39.66	\$539.66
Total Prospect Cem.2			\$41,000.00	\$0.00		\$41,000.00	\$1,949.05	100.000%	\$1,302.67	\$3,251.72	\$0.00	\$3,251.72	\$44,251.72
Total Common Trust Funds			\$118,698.94	\$0.00		\$118,698.94	\$33,386.08		\$4,576.87	\$36,798.38	\$1,250.00	\$35,574.57	\$154,273.51
Other General Trust Funds													
1988	Ladd Family Fund	Fam	\$1,300.00			\$1,300.00	\$399.77		\$51.55	\$451.32	\$0.00	\$451.32	\$1,751.32
1989	Karen Bickford Mem.	SCH	\$12,285.00			\$12,285.00	\$1,679.13		\$450.21	\$2,129.34	\$200.00	\$1,929.34	\$15,214.34
Total Other Gen. Trust Funds			\$14,585.00	\$0.00		\$14,585.00	\$1,953.23			\$2,078.90	\$0.00	\$2,078.90	\$16,663.90
Total All Trusts			\$133,283.94	\$0.00		\$133,283.94	\$30,492.82		\$1,138.38	\$34,326.60	\$0.00	\$34,326.60	\$167,610.54
Capital Reserve Funds													
2000	Landfill Closing	TD Bank	\$325,870.73	\$50,000.00		\$375,870.73			\$10,885.73		\$0.00		\$386,756.46
2002	Cemetery Expansion	TD Bank	\$26,327.79	\$0.00		\$26,327.79			\$798.53		\$0.00		\$27,126.32
2003	Highway Truck	TD Bank	\$567.76	\$0.00		\$567.76			\$17.22		\$0.00		\$584.98
2005	Town Hall Repair	TD Bank	\$23,172.37	\$0.00		\$23,172.37			\$690.40		\$10,898.00		\$12,964.77
2005	Recreation Assistant	TD Bank	\$702.81	\$0.00		\$702.81			\$21.32		\$0.00		\$724.13
2006	Reval	TD Bank	\$15,107.89	\$0.00		\$15,107.89			\$335.69		\$15,443.78		\$0.00
2011	Highway Equipment	TD Bank	\$42,771.55	\$40,000.00		\$82,771.55			\$2,099.00		\$0.00		\$84,870.55
2013	School B&G	TD Bank	\$155,796.58	\$300,000.00		\$455,796.58			\$7,925.82		\$301,750.00		\$161,972.40
2016	Rec Facilities	TD Bank	\$56,651.67	\$5,000.00		\$61,651.67			\$1,144.63		\$61,650.00		\$1,146.30
2016	Prospect Maint.	TD Bank	\$146,397.75	\$0.00		\$146,397.75			\$441.98		\$1,799.00		\$13,282.73

Date	Name of Trust Fund	Use	How Invested	Principal				Interest		Balance End Yr.	Balance End Yr.	Expended For Yr.	Balance End Yr.	P & L End Yr.
				Balance Beg. Yr.	New Funds	Withdrawal	Balance End. Yr.	Balance Beg. Yr.	Total					
				Balance Beg. Yr.	\$	\$	Balance End. Yr.	\$	Incl. For Year %					
2017	Fireworks		TD Bank	\$83.74	\$0.00		\$83.74	\$1.86		\$85.60		\$0.00		
2017	Special Ed		TD Bank	\$356,046.19	\$1,000,000.00		\$456,046.19	\$12,033.53		\$0.00		\$468,079.72		
2017	Watson Repair		TD Bank	\$42,664.94	\$10,000.00		\$52,664.94	\$1,494.44		\$0.00		\$54,159.38		
2018	Accrued Benefits		TD Bank	\$24,587.76	\$50,000.00		\$74,587.76	\$1,329.65		\$38,245.96		\$37,671.45		
2018	Ledy Center PAS		TD Bank	\$10,145.86	\$0.00		\$10,145.86	\$307.73		\$0.00		\$10,453.59		
2018	Library Addition		TD Bank	\$43.20	\$0.00		\$43.20	\$0.96		\$44.16		\$0.00		
2019	Government Buildings		TD Bank	\$21,323.79	\$40,000.00		\$61,323.79	\$1,222.06		\$9,080.00		\$53,465.85		
2022	Conservation Comm		TD Bank	\$7,163.04	\$0.00		\$7,163.04	\$18.86				\$7,181.90		
2023	Transfer Station		TD Bank	\$0.00	\$5,000.00		\$5,000.00	\$100.19				\$5,100.19		
Capital Reserve Total				\$1,123,673.42	\$600,000.00		\$1,718,673.42	\$40,869.80		\$439,996.50		\$1,325,546.72		
Total All Funds				\$1,256,957.36	\$600,000.00		\$1,851,957.36	\$45,446.67		\$440,446.50		\$1,496,785.89		

Report of the Common Trust Fund Investments MS-10 December 31, 2023

How Invested	Principal				Income		Grand Total
	Balance Beg. Year	Purchases	Proceeds of Sales	Gain from Sales (new money)	Balance End Year	Income This Year	
Common Trust #1:	\$68,705.05	\$0.00	\$0.00	\$0.00	\$68,705.05	\$2,787.29	\$1,250.00
C.T.-Prospect Cemetery	\$6,993.89	\$0.00	\$0.00	\$0.00	\$6,993.89	\$486.91	\$0.00
C.T.-Prospect 2	\$41,000.00	\$0.00	\$0.00	\$0.00	\$41,000.00	\$1,302.67	\$0.00
Total Common Trust	\$118,698.94	\$0.00	\$0.00	\$0.00	\$118,698.94	\$4,576.87	\$1,250.00
TD Bank #7762200934 \$93,481.46 TD Bank #7762200942 \$16,540.34 TD Bank #7762201056 \$44,251.72 Total All Accounts \$154,273.52							



INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Epping
Epping, New Hampshire 03042

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Epping, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Epping as of December 31, 2022, and the respective changes in financial position thereof, and cash flows where applicable, and the budget to actual comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Epping, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Consider whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, any significant audit findings, and any internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension and OPEB related schedules on pages 39 – 42 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Town of Epping has not presented a management's discussion and analysis. Accounting principles generally accepted in the United States of America have determined that the management's discussion and analysis is necessary to supplement, but is not required to be part of, the basic financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Epping's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulation Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 5, 2023, on our consideration of the Town of Epping's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the results of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Epping's internal control over financial reporting and compliance.

July 5, 2023

Roberts & Heine, PLLC



Financial Report of the Budget

Epping

For the period ending December 31, 2022

PREPARER'S EFILE 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.

Tim Greene

GOVERNING BODY 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
Joseph Trombley	Chairman, Selectman	
Thomas Gauthier	Vice Chairman, Selectman	
Robert Jordan	Selectman	
John Cody	Selectman	
Pamela Tibbetts	Selectman	

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/>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$296,405	\$292,736
4140-4149	Election, Registration, and Vital Statistics	\$209,940	\$190,841
4150-4151	Financial Administration	\$269,305	\$262,725
4152	Revaluation of Property	\$71,750	\$63,989
4153	Legal Expense	\$20,000	\$46,059
4155-4159	Personnel Administration	\$30,100	\$29,561
4191-4193	Planning and Zoning	\$216,020	\$203,442
4194	General Government Buildings	\$213,210	\$300,354
<i>Explanation: Includes ARPA expenditures</i>			
4195	Cemeteries	\$23,000	\$22,060
4196	Insurance	\$85,000	\$69,473
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$0	\$0
General Government Subtotal		\$1,434,730	\$1,481,240
Public Safety			
4210-4214	Police	\$2,683,870	\$2,578,799
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$1,282,995	\$1,375,651
<i>Explanation: Includes grant expenditures</i>			
4240-4249	Building Inspection	\$57,205	\$51,726
4290-4298	Emergency Management	\$0	\$0
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$4,024,070	\$4,006,176
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$1,427,770	\$1,588,462
<i>Explanation: Includes grant expenditures</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$12,500	\$9,959
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$1,440,270	\$1,598,421
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$441,685	\$439,559
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$441,685	\$439,559



Expenditures

Water Distribution and Treatment

4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0

Electric

4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0

Health

4411	Administration	\$100	\$45
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0
Health Subtotal		\$100	\$45

Welfare

4441-4442	Administration and Direct Assistance	\$4,200	\$1,508
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$29,052	\$29,052
Welfare Subtotal		\$33,252	\$30,560

Culture and Recreation

4520-4529	Parks and Recreation	\$125,150	\$123,805
4550-4559	Library	\$214,085	\$206,596
4583	Patriotic Purposes	\$2,500	\$1,753
4589	Other Culture and Recreation	\$5,000	\$5,000
Culture and Recreation Subtotal		\$346,735	\$337,154

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	\$6,000	\$4,498
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$6,000	\$4,498

Debt Service

4711	Long Term Bonds and Notes - Principal	\$272,500	\$215,545
4721	Long Term Bonds and Notes - Interest	\$99,890	\$97,233
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$372,390	\$312,778

Capital Outlay

4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0



Expenditures

4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$69,528
<i>Explanation: Expenditures out of ETF as Agents</i>			
Capital Outlay Subtotal		\$0	\$69,528

Operating Transfers Out

4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$1,566,530	\$1,433,528
<i>Explanation: Includes \$213,205 pd principal on debt and \$105,000 forgiven by state</i>			
4914W	To Proprietary Fund - Water	\$725,930	\$732,646
<i>Explanation: Includes \$62,675 pd principal and \$455,000 loan forgiveness</i>			
4915	To Capital Reserve Fund	\$140,000	\$140,000
4916	To Expendable Trusts/Fiduciary Funds	\$120,000	\$120,000
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$2,552,460	\$2,426,174

Payments to Other Governments

4931	Taxes Assessed for County	\$0	\$827,840
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$14,807,315
4934	Taxes Assessed for State Education	\$0	\$1,236,203
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$16,871,358

Total Before Payments to Other Governments	\$10,651,692	\$10,706,133
Plus Payments to Other Governments		\$16,871,358
Plus Commitments to Other Governments from Tax Rate	\$16,871,358	
Less Proprietary/Special Funds	\$2,292,460	\$2,166,174
Total General Fund Expenditures	\$25,230,590	\$25,411,317



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$21,543,998
3120	Land Use Change Tax - General Fund	\$225,000	\$229,050
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$24,000	\$27,258
3186	Payment in Lieu of Taxes	\$306,780	\$306,507
3187	Excavation Tax	\$0	\$236
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$87,800	\$73,315
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$643,580	\$22,180,364
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$2,500	\$2,245
3220	Motor Vehicle Permit Fees	\$1,633,000	\$1,751,509
3230	Building Permits	\$99,700	\$140,432
3290	Other Licenses, Permits, and Fees	\$21,900	\$23,864
3311-3319	From Federal Government	\$35,435	\$154,769
<i>Explanation: Unanticipated grants</i>			
Licenses, Permits, and Fees Subtotal		\$1,792,535	\$2,072,819
State Sources			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$634,491	\$634,491
3353	Highway Block Grant	\$183,809	\$340,341
<i>Explanation: Includes SB 401 HW block grant</i>			
3354	Water Pollution Grant	\$33,076	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$41,031	\$0
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$892,407	\$974,832
Charges for Services			
3401-3406	Income from Departments	\$158,750	\$184,395
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$158,750	\$184,395
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$1,200	\$2,900
3502	Interest on Investments	\$18,000	\$36,926
3503-3509	Other	\$56,750	\$152,397
Miscellaneous Revenues Subtotal		\$75,950	\$192,223
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0



Revenues

3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$1,566,530	\$1,300,720
3914W	From Enterprise Funds: Water (Offset)	\$725,930	\$1,398,897
3915	From Capital Reserve Funds	\$0	\$69,528
<i>Explanation: Expenditures out of ETF as Agents</i>			
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$2,292,460	\$2,769,145
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$2,292,460	\$2,699,617
Plus Property Tax Commitment from Tax Rate		\$21,918,005	
Total General Fund Revenues		\$25,481,227	\$25,674,161



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$9,242,657	\$11,337,176
1030	Investments	\$0	\$0
1080	Tax Receivable	\$735,470	\$719,907
1110	Tax Liens Receivable	\$240,784	\$431,496
1150	Accounts Receivable	\$33,068	\$276,591
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$0	\$9,230
1400	Other Current Assets	\$56,824	\$138,587
1670	Tax Deeded Property (Subject to Resale	\$69,121	\$69,121
Current Assets Subtotal		\$10,377,924	\$12,982,108
Current Liabilities			
2020	Warrants and Accounts Payable	\$294,432	\$263,307
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$6,306,101	\$8,043,518
2080	Due to Other Funds	\$35,489	\$11,226
2220	Deferred Revenue	\$380,927	\$831,027
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$92,562	\$301,773
Current Liabilities Subtotal		\$7,109,511	\$9,450,851
Fund Equity			
2440	Non-spendable Fund Balance	\$125,945	\$196,398
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$68,992	\$77,123
2530	Unassigned Fund Balance	\$3,073,476	\$3,257,736
Fund Equity Subtotal		\$3,268,413	\$3,531,257



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$827,840	\$0	\$14,807,315	\$1,236,203	\$0	\$21,543,998
Commitment	\$827,840	\$0	\$14,807,315	\$1,236,203		\$21,918,005
Difference	\$0	\$0	\$0	\$0		(\$374,007)

General Fund Balance Sheet Reconciliation

Total Revenues	\$25,674,161
Total Expenditures	\$25,411,317
Change	\$262,844
<hr/>	
Ending Fund Equity	\$3,531,257
Beginning Fund Equity	\$3,268,413
Change	\$262,844



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Anticipation note (s)	\$6,230,000	\$0	1.25	2023	\$6,230,000	\$0	\$0	\$6,230,000
Epping Crossing land and wells (g,w)	\$2,120,000	\$110,000	3.1-5.1	2033	\$1,320,000	\$0	\$110,000	\$1,210,000
Library addition (g)	\$600,000	\$60,000	3.6	2029	\$480,000	\$0	\$60,000	\$420,000
Stagecoach waterline (w)	\$145,038	\$7,675	2.0	2030	\$77,541	\$0	\$7,675	\$69,866
Water extension (w)	\$1,539,935	\$0			\$3,062,341	\$81,679	\$555,545	\$2,588,475
WWTP SRF Phase II (s)	\$569,457	\$0			\$2,053,371	\$136,629	\$209,250	\$1,980,750
WWTP State Revolving Fund Phase I (s)	\$665,670	\$108,955	2.0	2039	\$2,332,970	\$0	\$108,955	\$2,224,015
	\$11,870,100				\$15,556,223	\$218,308	\$1,051,425	\$14,723,106

2023 Town Employee Salaries

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
Abele, Kathryn	Police	FT	\$63,839.60	\$6,017.46	\$1,712.37
Aliberti, Robert	Fire	FT	\$67,349.12	\$12,903.50	
Berthiaume, Eugene	Highway	FT	\$33,204.64	\$9,103.86	
Bizzaro, Nicole	Recreation	FT	\$70,575.34		
Blanchard, Joyce	Admin Assist	FT	\$72,389.28		
Boudreau, Ryan	Fire	FT	\$28,930.09	\$1,959.52	\$311.34
Brackett, John	WS	FT	\$11,465.00	\$127.50	
Brown, Ben	Library	FT	\$58,962.18		
Campbell, Colbe	Fire	FT	\$56,742.00	\$8,489.25	
Challinor, Adinara	Fire	FT	\$68,069.25	\$15,480.48	
Cote, Richard	Police	FT	\$96,302.64	\$11,552.88	\$7,575.94
Cross, David	Highway	FT	\$8,960.00	\$252.00	
Cundy, Cam	Police	FT	\$56,371.10	\$5,149.37	\$6,885.38
Currier, Christian	Highway	FT	\$16,560.00	\$1,575.00	
Czifrik, Eric	Fire	FT	\$56,742.00	\$13,836.41	\$959.97
DeAngelis, Donald	Fire	FT	\$121,877.26		
Dionne, Daniel	Highway	FT	\$4,416.00	\$103.50	
Dionne, Norman	WS	FT	\$84,533.53	\$16,803.59	
Dodge, Gregory	Town Admin	FT	\$90,818.79		
Doswell, Robert	WS	FT	\$53,614.24	\$8,801.23	
Federico, Carmine	Highway	FT	\$56,350.82	\$6,606.79	
Fogg, Lisa	Finance	FT	\$95,705.56		
Gosson, Andrew	Police	FT	\$51,995.00	\$4,026.16	\$155.67
Grandmaison, Jacob	Recreation	FT	\$39,192.64		
Hero, Russell	Police	FT	\$74,763.68	\$7,680.12	\$18,985.77
Higgins, Christine	Clerk/Tax	FT	\$39,177.81		
Huard, Gregory	Police	FT	\$76,025.76	\$2,844.87	\$9,594.34
Inzenga, Jay	Police	FT	\$54,312.47	\$3,621.73	\$1,524.00
Janas, Jessica	Fire	FT	\$57,722.00	\$6,982.51	
Keniston, Robert	Highway	FT	\$20,452.74	\$5,386.50	
Koch, Dennis	Public Works	FT	\$78,616.39	\$6,536.41	
Kyzer, Ann	Police	FT	\$77,161.28	\$15,353.68	\$14,228.72
Lafond, Mark	Highway	FT	\$25,949.29	\$5,944.77	
Loader, David	Police	FT	\$79,471.76	\$6,652.01	\$22,841.46
MacDuffie, Alexander	Police	FT	\$56,298.88	\$8,024.19	\$23,071.90
Marsh, Jacob	Police	FT	\$46,354.27	\$3,213.78	\$21,812.50
McBride, Landon	Police	FT	\$54,417.12	\$4,192.11	\$3,165.31
McCann, Alexander	Police	FT	\$79,214.00	\$14,852.48	\$13,298.76
McDonough, Phyllis	Planning	FT	\$75,207.47	\$53.81	
Murphy, Michele	Clerk/Tax	FT	\$45,858.07	\$354.85	
Murphy, Nicholas	Fire	FT	\$57,492.10	\$4,301.38	
Norton, Timothy	Recreation	FT	\$50,965.28		
Pethic-Robinson, Erika	Clerk/Tax	FT	\$67,751.98		
Prescott, Michael	Police	FT	\$66,459.03	\$6,534.58	\$363.23

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
Quartuccio, Josheph	WS	FT	\$5,568.00		
Reinhold, David	Highway	FT	\$89,974.01	\$27,567.07	
Roger, Jake	TA	FT	\$46,384.40		
Rosmarinofski, Mark	Police	FT	\$23,232.00	\$132.00	\$1,167.53
Shea, Anthony	WS	FT	\$75,070.29	\$19,747.11	
Soares, Stephen	Police	FT	\$89,614.36	\$13,432.11	\$6,899.37
Towle, AJ	Police	FT	\$81,137.62	\$11,076.21	\$14,996.22
Towle, Beth	Police Sec	FT	\$60,283.44		\$1,452.92
Votto, Mark	WS	FT	\$18,825.71	\$2,908.98	
Wallace, Mike	Police	FT	\$123,037.91		\$21,630.14
Wolfe, Casey	Planning	FT	\$72,620.23		
Young, Nicholas	Police	FT	\$11,884.70	\$819.72	\$972.86
Total Full Time Employees			\$3,246,270.13	\$301,001.48	\$193,605.70

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
Albro, Nichola	Rec	PT	\$712.50		
Barry, Lauren	Fire	PT	\$14,079.40		
Beauchesne, Cameron	Fire	PT	\$2,090.00	\$199.50	\$752.41
Bechett, Matthew	Fire	PT	\$3,062.05		
Bennis, Daniel	Fire	PT	\$2,686.00		
Bergin, Melanie	Library	PT	\$435.00		
Bilodeau, Carole	Rec	PT	\$2,535.00		
Bisson, Allison	Rec	PT	\$13,990.75		
Bizzaro, Robert	Rec	PT	\$4,270.00		
Blakney, Aiden	Rec	PT	\$8,215.50	\$105.00	
Blakney, Aviendha	Rec	PT	\$1,370.25		
Borgella, Laurie	Fire	PT	\$870.69		
Bryant, George	Fire	PT	\$30,175.25	\$573.75	
Bushor, Michaela	Rec	PT	\$1,849.25		
Cianciulli, Kayla	Fire	PT	\$7,772.50	\$360.00	
Comeau, Tyler	Rec	PT	\$612.00		
Coscia, Garrett	Fire	PT	\$7,251.50		
Courtemanche, Blayke	Fire	PT	\$21,293.32		
Courtemanche, Roland	Fire	PT	\$1,070.38		
Couture, Brett	Rec	PT	\$12,603.04		
Cray, Alexander	Fire	PT	\$10,410.49		
Cray, Cliff	Fire	PT	\$326.25		
Daniels, Jesse	Fire	PT	\$14,248.50	\$57.00	
Davidson, Mark	TS	PT	\$5,943.60		
Demars, Scarlett	Rec	PT	\$7,763.13		
Demers, John	Fire	PT	\$5,738.26		
Denoncour, Joseph	ETV	PT	\$7,187.58		
DiGiovanni, Jacob	Fire	PT	\$5,501.00		

2023 Town Employee Salaries (continued)

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
Dimambro, Lisa	Fire	PT	\$1,985.00		
Dixon, Gregory	Rec	PT	\$3,335.00		
Dulong, Dylan	Rec	PT	\$5,104.50		
Ehman, Donna	Fire	PT	\$3,313.00		
Ehman, Scott	Fire	PT	\$24,598.89	\$1,128.75	
Fanning, Meghan	Fire	PT	\$23,593.79	\$312.16	
Frederick, Crystal	ETV	PT	\$4,219.27		
Frederick, Glenn	ETV	PT	\$31,612.59		
Frederick, Jocelyn	ETV	PT	\$5,072.08		
Frederick, Joshua	ETV	PT	\$655.00		
Gagnon, Rebecca	Rec	PT	\$4,650.00		
Grandmaison, Jalyn	Rec	PT	\$24,322.01		
Grimes, Debra	Library	PT	\$8,404.15		
Hogan, Michelle	Library	PT	\$9,533.94		
Holmes, John	Highway	PT	\$14,904.00		
Huggins, Autumn	Rec	PT	\$3,768.00		
Irving, Parker	Rec	PT	\$3,827.25		
Iworsky, Heather	Prosecutor	PT	\$50,794.80		
Karandanis, Eva	Library	PT	\$22,592.53		
Kelleher, Christopher	TS	PT	\$22,226.60		
Kucera, Teresa	Library	PT	\$5,506.50		
Kucera, Tess	Library	PT	\$4,306.50		
Labonte, Caitlin	Fire	PT	\$3,741.00		
LaRochelle, Amanda	Fire	PT	\$7,301.06		
LaRochelle, Steve	Fire	PT	\$4,281.88		\$817.27
Larsen, Owen	Rec	PT	\$5,496.76		
Lawrence, Keagan	Rec	PT	\$390.00		
Lazott-Croteau, Stephanie	Fire	PT	\$1,766.36		
Lecuyer, Emily	Rec	PT	\$13,982.50		
Leduc, Jeffrey	Police	PT	\$12,874.25		\$7,947.12
Ligouri, Jeanette	Police/Sec	PT	\$12,987.91		
Lombardo, Joe	Fire	PT	\$65,167.75	\$45.00	
Lovett, Stephanie	Fire	PT	\$5,680.25		
Marcoux, Zachary	Fire	PT	\$7,375.16		
Marshall, Hannah	Rec	PT	\$2,282.75		
Matz, Tiffany	Rec	PT	\$3,356.00		
McTague, Nathan	Fire	PT	\$3,168.25		
Merchant, Madison	Fire	PT	\$3,385.50		
Morang, Tyler	Rec	PT	\$3,763.25		
Morin, Casey	Rec	PT	\$1,998.75		
Munson, Andrew	Fire	PT	\$12,677.00	\$71.25	\$441.07
Murphy, Joseph	TS	PT	\$1,584.00		
Naugle, William	Fire	PT	\$53,459.52	\$308.88	
Newman, Richard	Police	PT			\$130.97

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
Nickerson, Michael	Fire	PT	\$38,345.79		
Nollet, Sylvia	Library	PT	\$28,983.58		
Ozols, Mikhail	Rec	PT	\$3,219.00		
Parrillo, Cheryl	BI	PT	\$17,959.45		
Pearo, Raymond	TS	PT	\$18,930.84		
Pelletier, Dennis	BI	PT	\$27,274.70		
Porter, James	Fire	PT	\$152.00		
Proulx, Mark	Fire	PT	\$44,717.78	\$1,522.00	\$467.01
Reed, Cory	TS	PT	\$7,460.64		
Riotto, Andrew	Fire	PT	\$10,264.26		
Rodier, Richard	Fire	PT	\$13,842.50		\$1,193.47
Savastano, David	Fire	PT	\$1,080.00		
Shanley, Morgan	Rec	PT	\$2,192.75		
Silva, Brenda	Fire/Sec	PT	\$47,617.81	\$206.25	
Sitar, Haley	Fire	PT	\$24,473.00		\$207.56
Smilgis, Timothy	Rec	PT	\$1,365.00		
Snyder, Blake	Rec	PT	\$2,503.50		
Snyder, Logan	Rec	PT	\$4,238.38		
Snyder, Tiffany	Rec	PT	\$10,940.30		
Stowell, Lori	Fire	PT	\$6,277.83		
Toomire, Landon	Rec	PT	\$6,021.63		
Turpin, Randy	Highway	PT	\$3,520.00		
Walters, David	Fire	PT	\$649.85		
Wheeler, Maria	Library	PT	\$1,980.00		
Yates, Joseph	Solid Waste	PT	\$25,727.20		
Zukas, Danielle	Fire	PT	\$7,846.91		
Total Part Time Employees			\$1,056,693.19	\$4,889.54	\$11,956.88

Employee	Department	Type	Amount Earned
Cody, John	Selectman	Elected	\$3,000.00
Conrad, Elizabeth	Checklist	Elected	\$650.00
Daley, Michael	Treasurer	Appointed	\$3,120.00
Dwyer, Tom	W/S Comm	Elected	\$1,100.00
Foley, Joe	Treasurer	Appointed	\$520.00
Gauthier, Tom	Selectman	Elected	\$3,000.00
Holmes, Pamela	Checklist	Elected	\$650.00
Jordan, Robert	Selectman	Elected	\$3,000.00
Lavoie, Grace	Checklist	Elected	\$2,100.00
Munguia, Adam	Moderator	Elected	\$600.00
Pim, Scott	W/S Comm	Elected	\$725.00
Tibbetts, Pamela	Selectman	Elected	\$3,000.00
Trombley, Joseph	Selectman	Elected	\$3,500.00
Total Elected & Appointed Officials			\$24,965.00

2023 Deliberative Session Minutes

The State of New Hampshire Town of Epping

The Deliberative Session of the 2023 Epping Town Meeting was held on Tuesday, February 7, 2023 at the Epping Town Hall in the meeting room on the second floor. There were 57 registered voters in attendance. The meeting was called to order at 7:00 PM by Moderator Adam Munguia. Moderator Munguia explained that at this session there would be discussion on the warrant articles that would appear on the ballots. The following discussions took place and final voting will be by official ballot on March 14, 2023 at the Epping Middle School Gymnasium.

This year the Board of Selectmen chose to dedicate the Town Report to Jennifer Yergeau due to her years of dedication and commitment as a leader in our community. Jen moved to Epping with her family at the age of 13. She graduated as a member of the Epping High School Class of 1973. She later married Maurice Yergeau in 1979 and they chose to put down their roots and raise their three boys here in Epping.

While being a full-time mom, Jen maintained her employment with Sylvania-Osram in Exeter, NH where she was a well-respected member of her “work-family”. She also served as a loaned Executive Officer to the United Way. During which time, each autumn, she volunteered with various projects. She retired after 34 years of commitment to Sylvania. Jen also found time to serve on the Epping School Board for 16 years which also included a short time as a member of the Cooperative School Board. Many of those years she served as either Chair or Vice-Chair. Jen was honored to be chosen as the keynote speaker for the 2002 graduating class at her alma mater, Epping High.

Though “retired” Jen has always involved herself in many facets of community building. She spends countless hours at the Epping Community Church where she supports programs such as Thursday Soup & Salad, Pizza on Friday, the Food Pantry, monthly dinners and Coats of Caring, to name a few.

Always giving her all, Jen is a dedicated and active member of the community. She has always put others before herself and is ready to step forward and offer a

helping hand at every opportunity. The Town is fortunate to have such a vibrant and devoted pillar of this community. On behalf of the Town of Epping, the Selectmen are pleased to dedicate the 2022 Town Report to Jennifer Yergeau, with their thanks, for her continuing unconditional service to all. Congratulations Jen and thank you!

Article 1: To Choose Necessary Town Officers For The Ensuing Year:

- One Board of Adjustment Member for three (3) years
- Three Budget Committee Members for three (3) years
- Two Cemetery Trustee for three (3) years
- One Library Trustee for three (3) years
- One Planning Board Members for three (3) years
- One Selectmen for three (3) years
- One Trustee of Trust Funds for three (3) years
- One Water and Sewer Commission Member for three (3) years
- One Water and Sewer Commission Member for two (2) years

Article 2: Amend Zoning Article 7

To see if the Town will amend the Epping Zoning Ordinance by removing and adding new language to Article 7, Aquifer Protection District & Wellhead Protection Area. The intent of this amendment is to increase protection of public and private drinking water sources.

[Recommended by the Planning Board 5-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Casey Wolfe, Planning and Code Enforcement Officer, explained that this is an update to our Aquifer Protection District that was completed by the staff at the Rockingham Planning Commission after receiving a Local Source Water Protection Grant to help strengthen drinking water protection. The updates are primarily based on DES’s Model Groundwater Ordinance.

Highlights of the Proposed Amendments:

The objectives of the update are to:

1. Clarify the goals of the district,
2. To provide better definitions,
3. To Expand the District to better protect drinking water sources,
4. To improve site design requirements;
5. To clarify what uses are allowed,
6. To streamline the approval process for uses requiring additional oversight and approval,
7. and to Seek more input from the Conservation Commission.

Article 3: Amend Zoning Article 12

To see if the Town will amend the Epping Zoning Ordinance, Article 12, Definitions by adding a definition for “height, building”. The intent of this amendment is to provide a definition for the term “height, building” which is a term used throughout the zoning ordinance, but not defined.

[Recommended by the Planning Board 5-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 4: Amend Zoning Article 6

To see if the Town will amend the Epping Zoning Ordinance by adding a new section to Article 6, Supplementary Regulations for Certain Uses. The new section, if approved, will be titled Section 6.18 Temporary Structures. The intent of this amendment is to better define when activities, uses, and structures qualify as temporary and the required level of approvals.

[Recommended by the Planning Board 5-0]

Majority Vote Required

Discussion: Casey Wolfe, Planning and Code Enforcement Officer explained that this new section to the zoning ordinances will require permitting for temporary structures. This will ensure that structures are meeting setback requirements and other standards such as lighting and signage restrictions. Under this new ordinance, temporary structures on non-residential lots will be allowed for one year with a permit issued by the Building Inspector.

Article 5: Amend Zoning Article 12

To see if the Town will amend the Epping Zoning Ordinance, Article 12, Definitions by adding a definition for “temporary structure”. The intent of this amendment is to provide a definition for the term “temporary structure” which is a term used throughout the zoning ordinance, but not defined.

[Recommended by the Planning Board 5-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 6: 2023 Operating Budget

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Seventeen Million, Two Hundred Twenty-Four Thousand, Two Hundred Sixty-Nine Dollars (\$17,224,269.00). Should this article be defeated, the default budget shall be Sixteen Million, Eight Hundred Fifteen Thousand, Seven Hundred Sixty-Five Dollars (\$16,815,765.00), which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Cody Belanger made a motion to amend the town budget in the amount of \$8,652,194 saying this is the same amount for the same warrant article for a full-time Firefighter in the amount of \$79,050. Previous amount being \$8,573,144. Moderator Munguia stated there was a motion on the floor and asked if there was a second. Jeff Leombruno asked to have the amount repeated. Cody

Belanger responded saying \$79,050 increase to the town budget with an 8-cent increase. The increase goes from \$8,573,144 to \$8,652,194. Just shy of \$80,000. Motion was seconded by Selectmen John Cody. Cody Belanger asked Moderator Munguia to speak to the motion. Moderator Munguia asked Mr. Belanger to repeat the motion. Mr. Belanger stated it would be a \$79,050 increase bring the current budget from \$8,573,144 to \$8,652,194. Mr. Belanger again asked Moderator Munguia to speak to that motion. Moderator Munguia allowed Mr. Belanger to speak. Mr. Belanger spoke saying year over year he constantly hears that more firefighters are needed. He stated the population continues to climb, we continue to climb in traffic accidents and as a business owner I don't like farming out my customers, which is exactly what we're doing. He stated our ambulance goes out and there's no second ambulance to back it up. We do, but we don't have the staff. So, we have a \$150,000 piece of equipment that's been paid for by the town out of fees that just sits in an ambulance bay because we don't have the staff. Mr. Belanger stated I don't know about you, people watching at home, I'm tired of kicking the can down the road and doing it the Epping way. Kicking a can down the road, dealing with it next year, dealing with it next year and the year after that. Mr. Belanger continued by saying if there's one thing we should be spending our money on is the police, fire department and school. Mr. Belanger stated he doesn't care about anything else. We need to start putting our money where our mouth is. It is an 8-cent increase. If we continue to defund our fire department that ambulance is going to continue to sit there, the second ambulance will continue to sit there. We'll have higher arrival times for per-diem staff and part-time staff and it's just going to be a revolving door. Moderator Munguia asked if there were any other comments or concerns. Susan McGeough, 119 Prescott Road Epping NH spoke saying she does take offense to the gentlemen who said “doing things the Epping way”. Really! This town has supported the police, fire, school pretty much anything. If we disagreed on anything something that's fine, but to say “doing it the Epping way” ticks me off. Mrs. McGeough said sorry, but it's a personal thing. Cody Belanger interrupted Mrs. McGeough as she attempted to continue speaking. Mrs.

McGough said excuse me, it's my turn. Moderator Munguia confirmed Mrs. McGough had the floor and allowed her to continue. She said she wanted to say, after she was so rudely interrupted, was this discussed at the Budget Committee meeting, number one, and number two, can this be paid for by the ambulance calls? Moderator Munguia stated that he did not have any input for that and asked if anyone else wanted to make a comment. Cody Belanger spoke again saying that at any point someone has something to say, they should be addressing the Moderator and not the person who spoke before. And the name calling, from anyone, is unacceptable. Mr. Belanger said he would like the moderator to do his job and call out any individual who doesn't do theirs. Moderator Munguia responded saying she did not call anyone names, you're basically voicing her opinion. Mr. Belanger said she made an attack on a person. Moderator moved on. Scott Pim spoke saying he had two questions. How is this increase different than Article #21 which is coming up and also the gentlemen mentioned a total of the budget which is not the same as what's in the operating budget total that's being voted on. Selectmen Joe Trombley responded to Susan McGeough's questions by saying the full-time firefighter could not be funded out of the fees, and yes this was brought up before the Budget Committee and presented by the Chief stating yes one was sufficient for this year so that they could apply for a grant to get the two additional positions we need to go to a full-time fire department. Article #21, the intention for Mr. Belanger's motion is to add two full-time firefighters. One in the budget and one in Article #21. Selectmen Tom Gauthier spoke saying you can add \$75,000 to the budget but it doesn't mean a full-time firefighter will be hired. It's just going to go into the general fund. Mr. Belanger stated that as a former Board of Selectmen, former Rep and member of this budget committee member it would be penny wise and Tom foolish if the money got added to the budget and not spent on that. Selectmen Tom Gauthier said “now you're calling names”? Mr. Belanger said it would be penny wise and Tom foolish if we increase the budget, specific to one item. If I'm up here saying to put in \$79,050 specific to adding a firefighter, and the Selectmen don't do it, I mean I can't tell you what to do that's on you, not on me. Selectmen Joe

Trombley spoke saying you were privy to the conversation that were done in public session multiple times where the chief stated to go to a full-time force that would be three full-time hires. That was not the decision made because we have another opportunity to get a grant to fund those positions. So, we funded one position this year, apply for grants for two positions next year and that was not going to change how the force was going to operate. However, three is what it's going to take to get to a full-time force. So, adding an additional one now only lowers potential opportunity for a grant next year. Cody Belanger responded saying it would be inappropriate to assume what the chief would say because I can have a conversation and say one thing and so can you. The fact remains I'm adding money into a budget and I'd like to see that money spent on a firefighter. The Selectmen choose not to, that's on you not me. Robert Hodgman asked for clarification on the amendment. Mr. Hodgman stated the amendment was to the main budget and the amount quoted was 8 million something, which is confusing to a lot of us in here because the operating budget says 17 million and change. Mr. Hodgman said he would like some clarification on that and that he believed he received clarification that the intent was to put another firefighter in the budget and keep the warrant article. Mr. Hodgman said he is in support of having another firefighter. He asked if it's worthwhile in the minds of the citizens to go for two there or would that too much to pass. Selectman Joe Trombley replied that they spent months literally on this very topic between restructuring the pay rates down there. So, the big push that we took care of this year was restructuring the pay rates for the fire department, which hopefully it brings in more employees and more dedicated employees to help cover the fire department. The thought process was, lets go for one fire department, I'm not speaking for the Chief, this is the conversation the Chief had with the Board of Selectmen when we went through this process. So, the idea was we'd have one full-time firefighter this year, see how the pay rate increases that are currently in the budget impact the labor force and see if it helps take the burden off while we apply for another grant to see if we can fund the remaining two full-time firefighters that are needed to go to a full-time force. Selectmen Trombley addressed the Mr.

Hodgman's question about the operating budget. The operating budget is \$17,224,269.00 for this year. The Towns budget is \$8,573,144 with an estimated tax impact of .15 cents per thousand. The Water & Sewer fund is \$820,590 with no tax impact because it's funded through the rate payers. The Sewer fund is \$7,830,535 which is also through the rate payers. So, the only amount being talked about right now is the town budget and the tax associated with that. Budget Committee member Steve Ozols clarified that the motion on the floor by Cody only affects Article #6. That number \$17,224,269 will increase by \$79,050. That's the true motion on the floor. Moderator Adam Munguia responded by saying correct and that is the only motion on the floor. Attorney Eric Maher stated if Mr. Belanger will accept a friendly amendment, which would be a motion to amend the operating budget to increase it by \$79,050 increasing the total operating budget to \$17,303,319. Mr. Belanger agreed to accept the amendment as read by Attorney Eric Maher. Seconded by Selectmen John Cody. Cody Belanger further stated that as a member of the Budget Committee, he has seen in the few years he's lived here a town garage go down but something else that is maybe not so important get passed. Or fireworks go down and maybe something else that's no so important got voted in. So, you put at risk, you leave only one firefighter position in a warrant article, Article #21, you put at risk the town people that come to vote in March voting down Article #21. Mr. Belanger commented that when he's not home and there's a fine, he sure wants the guys sitting at the fire station or sitting at home with their loved ones and family members, come to my rescue and pulling my dogs out because he couldn't. Mr. Belanger encouraged the Selectmen, that if passes, to really consider spending this money on a full-time firefighter, because the chance of the budget passing is highly more likely than an article. Someone might skip and go every other. It could be somebody's method and go down by one vote. I've seen it. One vote. I lost an election by five, five votes. It could be that close. Do we really want to put at risk one of our firefighters, fighting for our community, who probably live here, by five votes, one vote, seven? Moderator Munguia asked if there were any further comments. Tom Dwyer, 1 Hedding Avenue, actually 1 Chautauqua

Avenue since 911 change over. Mr. Dwyer questioned the amendment to the budget. Is there a firefighter in the budget? Selectmen Tom Gauthier stated there's one on the warrant article, and Joe Trombley stated there's not one in the budget. Mr. Dwyer stated he wanted to clarify that if Article #21 passes, then we would have two firefighters being hired. Correct? Selectmen Joe Trombley confirmed yes, two full-time firefighters. Selectmen Joe Trombley spoke saying one of the things that came out of the discussions that were had in regards to the full-time firefighter was without the grant there were concerns that we would not able to adequately fund and get approved both the operating budget and get approval for Article #21. We discussed we want to put one firefighter, two firefighters or put all three firefighters on there. At the end of the day, the whole objective is to get to a full-time fire department. The concern this year being is without the grants it might put that at risk of getting the whole budget, including the firefighters in the budget, as well as in the article. That would put that at risk of not being passed. Don DeAngelis, Fire Chief thanked the public for their support. Chief DeAngelis stated there are currently six full-time firefighters and 38 part-time firefighters. There's always at least one full-time firefighter in the station 24 hours a day. The part-timers make up the bulk of the force, and we try to keep two firefighters in the department at night from 6:00 pm to 6:00 am, and during the day we have regular staff who are able to make that second ambulance call, that Cody talked about, that can do that during the day. At night, Cody is right, it's a little more difficult to get a second ambulance out. I hope this information helps you with your decision. I didn't expect this tonight, but I appreciate the support. The Selectmen have been very good over the years. I've come back year for full-timers and part-time people and in general I've always got it. This year we put it on a warrant article. This February, the time opens for another Federal Grant, very similar to the Police Department. We apply, but we don't hear back till next fall, if we qualify. We're talking about getting a grant writer to assist us in this because it is critical. The Selectmen and I have talked, we have an open dialogue. This full-timer that's in the budget now, I'll just be honest with you, I've done this with you for 12 years. Slowly the volunteer

fire department is falling away, now it's part-time. God bless these part-time people that help us and the full-timers to carry the load. We've gone from a department that did less than a 1000 calls a year, we just crossed to 1650. That's a lot when you cross over 1200 a year, the second call always comes and the third call. I think this is what Cody is talking to, this happening. So, we worked an agreement with the Selectmen that we would increase the pay try to bring it up. Haven't had time yet to see how that really affects us on staffing. Just being fair with you, we believe it's going to work and attract more people. That full-timer will come on in July, that person will not bring us up to seven and it's actually eight people I actually need nine full-timers to go to two per shift because one of them works during the day as Fire Prevention Officer. So that is the status of things and that's how we left it off the Select Board. Jeff Leombruno, 11 Molly Way had a question about the number. He stated he's guessing the number is for salary of a firefighter. He said he recalled when he was listing to a public hearing that there were a lot of other costs involved with bringing another firefighter on, equipment what not. He said he was not sure if the motion were to go through would it be enough to potentially bring another person on or if the number would need to be higher to account for all the other associated costs. Selectmen Joe Trombley responded saying the \$79,050 is the amount budgeted for a seven months employment. Selectmen Trombley stated that he knew if was over \$100,000 for one employee for a twelve-month window. Mr. Belanger spoke saying he was referring to the Chief and on the warrant article say's \$119,185. I think it would be appropriate to amend the amount from \$79,050 to \$119,185. (Inaudible comment from audience). Mr. Belanger responded you are correct, it's only a six month increase but it's a \$104,000 for the salary itself. Selectmen Tom Gauthier spoke saying you need to go through the Moderator. Mr. Belanger spoke saying I'm sorry Mr. Trombley would you like to speak or am I allowed to speak. Selectmen Gauthier stated saying I was the one who said you need to go through the Moderator. Mr. Belanger stated he asked a question so I answered him. Mr. Belanger stated the problem is with the grant is your not guaranteed a grant. So great, we applied for the grant this year we didn't get it. Okay so what do

we do? We plan for the future, which is something that has not been done ever. That's why we're stuck with a water and sewer department that is crumbling to the ground crippling this town. If you don't understand what's going on, you need to open your eyes and pay attention. So were gonna go ahead and were make this grant again. There's no guarantee that we get it. So, what do we do? We plan for the future. Moderator Munguia spoke saying getting back to Article #6, the Operating Budget. There's an amendment on the floor. Selectmen John Cody asked to speak. Moderator Munguia agreed to allow Selectmen Cody to speak. Selectmen Cody spoke saying that' he thinks it's important to understand we put in for the grant this year for three firefighters and we did not get the grant. The way the grant is structured, the grant is for fire equipment and for the fire personnel. Mr. Cody stated it's his understanding when happened this year was more fire equipment was given to departments and therefore personnel was cut back, and that's why they did not go to other personnel. Cody is correct. There is no guarantee we will get one, two or three positions next year. There was a MA department that got it, there was another department that got it, but no one else in this area got. It's highly competitive and there is no guarantee that we will get that grant next year, even if we put in the year after and the year after. Selectmen Joe Trombley spoke saying the board talked and collectively they all came to an agreement that they wanted to come to the three full-time hires/employees so they could get to a fulltime force. The only reason why you don't see one in the budget and two in Article #21 is because of all the other efforts that were done for the labor, for this and all the other budgets and advise from the Chief thinking that we could wait a year. I fully anticipate by next year there will be one maybe two full-time firefighters whether there in the budget or on warrant articles. Selectmen John Cody spoke saying the problem is if we wait until next year, something else may come up and sabotage that effort next year. One thing we absolutely did talk about was the way should we include one in the budget, should we do one in a warrant article and it went back and forth. We talked about possibly doing one like stated. We got direction from the Budget Committee on a number they wanted to see from the

increase in the budget and not to go over that. We needed to work within that and that was one of the reasons why we did not include a full-time firefighter it the budget. Selectmen Tom Gauthier asked is we're voting on a number what number are we voting on? Moderator Munguia responded the original number. Selectmen Tom Gauthier stated he brought up another number of \$119,000. Moderator Munguia responded saying that was just a statement and no motion has been made other than the original motion. Selectmen Tom Gauthier stated we are now voting on the \$79,050. Selectmen Joe Trombley spoke saying, before it potentially gets changed, to make a comment on that \$119,000 this budget gets approved on March 14th. It doesn't make sense to put into the budget a known surplus of more than the \$79,050 which is for seven months. The problem going with the \$119,000 means that your building in twelve months, which means for the months of January, February and half of March, you're now budgeting excess surplus for a salary that doesn't exist. So, your putting into the fire department's bottom line, a surplus that's not necessary. That's one thing we're always trying to cut out is surplus that isn't necessary. Budget Committee member Brian Reed stated his understanding was we worked on a number that was proposed, but it was up to the Selectmen where they were going to make their own cuts. Mr. Reed stated we don't make your decisions. Selectmen Joe Trombley confirmed yes. Budget Committee Chairperson Michael Charkowski spoke saying he is personally supportive of the plan for the fire department going forward. He has consistently heard from all people in town that we need more fire fighters, but people don't want their taxes to go up. So, the biggest driver is anybody who knows municipal budgets knows that once a full-time position is added to that budget, that position is never going away. So, they are the largest driver of our budgets today and going into the future. I think it's important that any addition full-time labor being added to the budget not be inside the entire budget, but be a separate warrant article for the people to speak their mind to. And if they want it, it will get passed. And if people can't be bothered to look down their ballot the people get what they get. Moderator Munguia asked if there were another questions or comments. Seeing

none, **Moderator Munguia stated there was a motion of the floor to increase Article #6, the 2023 Operating Budget by \$79,050. The new operating budget will be \$17,303,319. A vote was taken. 11 Yes and 29 No. Motion failed.**

Selectmen Joe Trombley made a motion to reconsider Article #6. Seconded by Selectmen Tom Gauthier. Selectmen Trombley spoke saying there were discussions on whether or not the \$30,000 was needed that was added for the plowing contractors. Discussion with Dave Reinhold, Highway Agent, who stated we could cut the \$30,000 out. Selectmen Joe Trombley made a motion reduce the operating budget by \$30,000. Before the motion could be seconded, Moderator Adam Munguia took a vote to reconsider Article #6. A vote was taken. 39 voted Yes. 0 No. Motion passed. **Selectmen Joe Trombley made a motion again to reduce the operating budget by \$30,000. Seconded by Selectmen Tom Gauthier. A vote was taken. 38 voted Yes. 5 voted No. Motion passed.**

Article 7: Accrued Benefits Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Accrued Benefits Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended Municipal Budget Committee 10-0]

Majority Vote Required

Discussion: Bruce McPhee, Meadowbrook Drive, asked for an explanation on what is an unassigned fund balance that doesn't impact taxes? Where does the money come from? Selectmen Joe Trombley responded by saying, it's excess funds that are left over on the budget at the end of a twelve-month year. You also have revenues that contribute to it. Dump stickers will go to this unassigned fund balance which creates your general fund. You have this rolling fund in holdings. It's not a savings account that you can pull out of. It's just a valuation. This allows us to have this money that can we can apply. It was raised by taxation from previous years taxation and revenues, but it does not come out of your new taxable amount. When you see amount to be applied from

the unassigned fund balance, it will mean that if it's proved it will not directly contribute to the automatic increase in your tax rate. Bruce McPhee stated that it seems like there's an awful lot of free money floating around in the articles. No further discussion.

Article 8: Highway Equipment Capital Reserve Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to be placed in the previously established Highway Equipment Capital Reserve Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Tom Dwyer asked for the amount of the fund balance so everyone present would know which fund we're drawing it from and what the balance is. Lisa Fogg, Finance Director responded saying the amount is currently \$2.9 Million. DRA recommends that we keep a minimum of 5% of our total appropriations in the fund balance, and we have more than that. We have 2.9 Million in our fund balance. Selectmen Joe Trombley responded that it's 5% to 17% correct? Lisa Fogg responded correct. Selectmen Joe Trombley stated that we're around the 10% mark. Scott Pim spoke asking if the many items that are to be funded by the unassigned fund balance add up to more than what's in the unassigned fund balance at the time, how is the shortage allocated? Selectmen Joe Trombley responded saying we have our balance that we need to maintain. When we start to go thru and start looking at warrant articles during that process we know how much we have available in the unassigned fund balance. A few years back, you may recall, I believe three or four years ago none of the articles were funded through the unassigned fund balance because the balance was not enough to be able to contribute above the minimal amount we have to maintain. Scott Pim commented by the time these pass

it's already projected there will be enough to fund them all? Selectmen Joe Trombley stated yes, we know our unassigned balance now and where were at roughly at 10% or so and we're supposed to be between 5% and 17%. We know we can use that gap between the 5% and 10% to be applied to some of these warrant articles. Robert Hodgman asked Lisa Fogg to repeat the number. Lisa Fogg responded saying 2.9 Million. Dianne Gilbert asked if the 2.9 Million also included the overlay? Lisa Fogg responded saying No. Dianne Gilbert asked it's separate, not coming out of that fund? Lisa Fogg responded Yes. Dianne Gilbert stated the unassigned fund balance could go to reduce the tax rate. Selectmen Joe Trombley commented that it usually does. It's one of the things the unassigned fund balance goes to. That also has the contributions the school has. Whatever they have in their unassigned fund balance goes back to the general fund. Lisa Fogg, Finance Director stated if for some other reason that the fund balance was not enough to cover any of the warrant articles, DRA would disallow that warrant article and the Town couldn't fund it at all. No further discussion.

Article 9: Watson Academy Repairs Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be placed in the previously established Watson Academy Repairs Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 10: Recreation Facilities Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the previously established Recreation Facilities Expendable Trust Fund. This sum to come from unassigned fund

balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 11: Landfill Closure Capital Reserve Fund

To see if the Town of Epping will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to be placed in the previously established Landfill Closure Capital Reserve Fund.

[Recommended by the Board of Selectmen 4-1]

[Recommended Municipal Budget Committee 6-4]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Selectmen Joe Trombley spoke saying this fund has a target of \$400,000 and it does not have a set date yet from the State. This last contribution will bring us to just over \$400,000 and without having a deadline I'd like to take a motion to reduce it from \$100,000 to \$50,000. Moderator Adam Munguia stated that was a motion of the floor to reduce Article #11 Landfill Closure Capital Reserve Fund from \$100,000 to \$50,000. Selectmen Tom Gauthier seconded the motion. Moderator Adam Munguia asked if there were any questions or comments. Ben Leavitt, Budget Committee member asked (inaudible). **Moderator Munguia stated there was a motion of the floor to reduce Article #11 by \$50,000. All vote was taken. 37 voted Yes and 2 voted No. Motion passed. No further discussion.**

Article 12: Government Buildings Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to be placed in the previously established Government Buildings Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 13: Conservation Commission Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the previously established Conservation Commission Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised by taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended Municipal Budget Committee 10-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 14: Discontinue Fireworks Capital Reserve Fund

To see if the Town of Epping will vote to discontinue the Fireworks Capital Reserve Fund created in 2017. Said funds, with accumulated interest to date of withdrawal, to be transferred to the General Fund.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required

No Discussion

Article 15: Discontinue Property Revaluation Capital Reserve Fund

To see if the Town of Epping will vote to discontinue the Property Revaluation Capital Reserve Fund created in 2009. Said funds, with accumulated interest to date of withdrawal, to be transferred to the General Fund.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 16: Optional Veteran's Tax Credit

To see if the Town of Epping will vote to re-adopt the Optional Veteran's Tax Credit (RSA 72:28 II) to allow for the expansion of the criteria needed to qualify for the Optional Veteran's Tax Credit of \$750 to now include those service members that are currently serving and have not yet been honorably discharged from the armed services? The re-adoption of the Optional Veteran's Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from service in the armed forces and meet the eligibility requirements as described in revised RSA 72:28 and 21:50.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Selectmen Joe Trombley explained the only change is bringing in Active Duty Members to the tax credit. This also applies to Article #17.

Article 17: All Veteran's Tax Credit

To see if the Town of Epping will vote to re-adopt the All Veteran's Tax Credit (RSA 72:28.b) to allow for the expansion of the criteria needed to qualify for the All Veteran's Tax Credit of \$750 to now include those service members that are currently serving and have not yet been honorably discharged from the armed services? The re-adoption of the All Veteran's Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements of (RSA 72:28.b) but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from service in the armed forces and meet the eligibility requirements as described in revised RSA 72:28 and 21:50.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as

written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 18: Transfer Station Compactor

To see if the Town will vote to raise and appropriate the sum of Sixty-Two Thousand Dollars (\$62,000.00) for the purchase and installation of an additional trash compactor at the Transfer Station. This sum to come from unassigned fund balance. No amount to be raised by taxation.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Selectmen Joe Trombley stated the idea behind Article #18 is a lot of people were aware of the fact the dump stickers were going to go from \$5.00 to \$20.00. You can't take the revenues generated from the increase and directly apply it to an expense. The revenues to directly into the general fund which is part of the unassigned fund balance. The logic being was the surplus that is forecasted in the increase on the dump stickers will be in theory contribute in covering that. Which is why this article was covered under the unassigned fund balance. Jeff Leombruno asked if there was something similar to this article last year. Selectmen Joe Trombley replied yes. Jeff Leombruno asked if it didn't pass last year. Selectmen Joe Trombley replied Yes. Selectmen Trombley stated it was funded through taxation last year. This year, with the raise of the dump stickers, it was our thought process that maybe if it's not raised through taxation and indirectly through the dump stickers it would get more support. Jeff Leombruno asked if the cost was the same year or did the cost go up? Selectmen Tom Gauthier stated if was around \$50,000. Brian Reed, Budget Committee member, stated he was in support of the article. Mr. Reed stated the dump is jammed packed to the walls and many times one of the machines are not working. Mark Vallone, Budget Committee member stated he was also in support of this article. He believes if you talk to people who go to public transfer stations

in other towns, the cost in Epping, even with the increase in the dump sticker, it's cheap. Again, this will be covered and will not raise anyone's property taxes. He said it's well worth it to reduce the lines on Wednesday, Saturday and Sunday. No further discussion.

Article 19: Sidewalk Snow Removal Equipment Lease

To see if the Town will vote to authorize the Board of Selectmen to enter into a Seven (7) Year Lease/Purchase Agreement for One Hundred Seventy-One Thousand, Six Hundred Dollars (\$171,600.00) for the purpose of a Sidewalk Snow Removal Equipment lease for snow removal of the town's sidewalks and to raise and appropriate the sum of Twenty-Eight Thousand, Six Hundred Fifty-Five Dollars (\$28,655.00) for the first year's lease payment. This lease agreement contains a non-appropriation clause.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Elizabeth Conrad asked if this was an appropriate clause? Attorney Eric Maher explained this was an escape clause. What is means is that anything in the future year the town meeting doesn't appropriate funds for the lease agreement that the town can get out of the lease without penalty. Bob Sunderland asked if Epping already had a sidewalk plow? Selectmen Tom Gauthier replied yes, we rented it. Selectmen Robert Jordan spoke saying we had a sidewalk plow, a center articulating wheeled unit for the past seven years. It did everything we asked it to do and then some. It mowed the sides of the roads in the summer time and did the sidewalks in the summer time. The company went out of business during COVID. There is no replacement and no parts for that particular unit. Going forward we are currently leasing/renting for the winter used to be known as a Bombardier sidewalk plow. It's basically a narrow-tracked unit and can stay on the sidewalk without falling off. It has a plow and a snowblower attachment so it can deal with the slushy out by Route 125. It will serve us for years to come. I know town that have these and

they will run for 20 to 30 years. No further discussion.

Article 20: Transfer Station Expendable Trust Fund

To see if the Town of Epping will vote to establish a Transfer Station Expendable Trust Fund per RSA 31:19-a, for the purpose of buying equipment for the Transfer Station and Recycling Center and to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the fund and further to name the Board of Selectmen as agents to expend from said fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 8-2]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 21: Additional Full Time Firefighter/EMT

To see if the Town will vote to raise and appropriate the sum of Seventy-Nine Thousand, Fifty Dollars (\$79,050.00) for the hiring of an additional Full-Time Firefighter/EMT Employee including benefits for seven months and the required gear. Approval would call for an estimated cost for a full year of One Hundred Nineteen Thousand, One Hundred Eighty-Five Dollars (\$119,185.00) in fiscal year 2024.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 22: Reallocate The Land Use Change Tax

To see if the Town of Epping will vote to deposit fifty percent (50%) of the revenues collected pursuant to RSA 79-A (the land use change tax) in the conservation fund in accordance with RSA 36-A:5 III as authorized by RSA 79-A:25 II, said funds to be used for conservation land and

easement acquisition and costs associated therewith to protect and conserve properties in Epping.

[Recommended by Board of Selectmen 4-1]

[Recommended by the Municipal Budget Committee 7-3]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Jeff Leombruno, 11 Moly Way, asked for the publics support for this article. Mr. Leombruno stated there were a few dissenting votes on the Board of Selectmen and the Budget Committee. Mr. Leombruno stated there just looking to take the money that is given to the town when someone takes land out of current use and wants to develop it, that the town gets some of the money back to conversation so that we can theoretically and potentially conserve other land in the future. If someone moves their land out of current use, we lose that land that current green space and it's going to go be developed. So, the only way we can keep the feel of the town, because everyone wants to town to not be developed and stay rural. The only way to do that is put your money towards conserving other property in town. Reallocating some of this money to the LUCT Fund allows the town to potentially do that in the future. We are currently getting only 10% of that money into the LUCT Fund. That is in the bottom 5 towns in the entire state. We're just trying to get closer to what other towns are doing and how their allocating those funds as well. Selectmen Tom Gauthier explained why he voted no when it went through the Selectmen. Selectmen Gauthier explained he felt there should be a cap. Selectmen Gauthier explained he didn't have a problem with the 50% conserving the land, and he thought it was a good idea, but felt there should have been a cap on it from year to year. Selectmen stated that's the only reason he wasn't supporting it. Selectmen Joe Trombley stated the article had been reviewed by Counsel and there was some back and forth between Budget and the Selectmen trying to figure out does the Budget need to make a recommendation. Through the Selectmen's review and Counsel, the answer is no the Budget Committee does not to make a recommendation on this. **Selectmen Trombley made a motion to**

have the Municipal Budget recommendation removed from the article. Selectmen John Cody seconded the motion. A vote was taken. 34 Yes and 5 No. Vote passed.

Article 23: Epping Youth Athletic Association

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) in support of the Epping Youth Athletic Association. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 24: By Petition – Rockingham Community Action

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand, Three Hundred Dollars (\$11,300.00) for the purpose of funding Rockingham Community Action for its work in providing fuel, utility, food, homeless and housing assistance, budgeting education and support to Epping residents in crisis to move them toward self-sufficiency.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 25: By Petition – Rockingham Nutrition & Meals On Wheels Program

To see if the Town will vote to raise and appropriate the sum of Eight Thousand, Seven Hundred and Six Dollars (\$8,706.00) to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meals and transportation services to older Epping residents.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 26: By Petition – Ready Rides Funding

To see if the Town of Epping will vote to raise and appropriate the sum of \$1,500.00 (One Thousand Five Hundred Dollars) for the Ready Rides Program. The goal of Ready Rides is to ensure everyone who resides in any one of our service towns over 55 and/or disabled has a ride to a Medical, Dental, Therapy or any Health-related appointments.

[Recommended by the Board of Selectmen 5-0]

[Recommended Municipal Budget Committee 9-1]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 27: By Petition – Community Children's Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for the purpose of supporting services provided to residents by the Community Children's Fund (CCF). The CCF raises funds to provide warm clothing and bedding to needy children in the 11 communities served by the Exeter Area Charitable Foundation. Since 1989 the CCF has helped thousands of children through clothing vouchers and direct aid through the schools. Epping children received \$11,230 in clothing vouchers and direct aid to the schools in 2022.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

No Discussion

Article 28: By Petition – Waypoint At The Richie McFarland Center

To see if the Town will vote to raise and appropriate the sum of Eight Thousand One Hundred Dollars (\$8,100.00) for Waypoint at The Richie McFarland Center's early intervention program that serves children from birth to three years of age and their families. This appropriation will support the cost of providing early childhood special education, pediatric therapies and family support services to Epping residents. This past year forty-four (44) children and their families were served. This appropriation will help support the annual cost for weekly home-based services.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Mark from Waypoint at the Richie McFarland Center spoke explaining they are very appreciative of the budget and stated the support they receive helps the families of Epping. Mark Vallone, Blake Road, spoke in favor of Articles #23 thru #28. All of these articles provide tremendous amount of services for the people of Epping at a fraction of the cost if the town or school district had to provide those services. It's a very cost-effective way to do that and the work is high quality. Mr. Vallone explained he had seen it when he was Principal of the Epping Elementary and also if you every had a child go through and play sports in Epping, you know there a lot of activities. No further discussion.

Article 29: By Petition – New Hampshire Resolution To Take Action On Climate Pollution

We the Town of Epping hereby call upon our State and Federal elected representatives to enact carbon pricing legislation to protect New Hampshire from the costs and environmental risks of continued climate inaction. To protect households, we support a Carbon Fee and Dividend approach that charges fossil fuel procedures for their carbon pollution and rebates the money collected to all residents on an equal basis. Enacting a Carbon Cash-Back program decreases

long-term fossil-fuel dependence, aids in the economic transition for energy consumers, and keeps local energy dollars in New Hampshire's economy, Carbon Cash-Back has been championed by US economists (January 17, 2019 WSJ) as the most effective and fair way to deliver rapid reductions in harmful carbon emissions at the scale required for our safety.

We expect our representatives to lead in this critical moment for the health and well-being of our citizens and for the protection of New Hampshire's natural resources upon which we all rely.

The record of the vote approving this article shall be transmitted by written notice to Epping's State Legislators, to the Governor of New Hampshire, to Epping's Congressional Delegation, and to the President of the United States, informing them of the instructions from their constituents, by Epping's Select Board, within 30 days of this vote.

[Recommended by Board of Selectmen 0-5]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Michael Vose, Old Bridge Lane, spoke saying this is a very ill-considered warrant article. It will be ineffective for a variety of reasons. Mr. Vose offered an amendment change of the article. This article will be ineffective for a variety of reasons. Climate change is a global problem, and enacting a carbon tax in Epping, or the State of New Hampshire or the United States will not have a measurable effect on global warming. All attempts to pass a carbon tax in the United States over the past twenty years has failed. It's politically unpopular. Sixty percent of the population of the United States opposes a carbon tax. At its core, a carbon tax is a transportation tax. Because most transportation in our country, be it cars, trucks, buses, trains or airplanes is operated by fossil fuels. So taxing carbon taxes transportation, and transportation is the life blood of our economy. A carbon tax is also inflationary because it raises the cost of everything. Everything is transported, every good every service will be increased in cost by carbon tax. Carbon tax has hurt low income people more than higher income people. People at the bottom of the wage scale spend as much as 40% of their income on heating, electricity and gas for

the car. A carbon tax will damage US economic competitiveness. It will increase pollution by forcing the US manufacturers to go overseas, which will export their carbon emissions somewhere else. As British Columbia and Australia, two companies that have enacted the carbon tax have demonstrated. A carbon tax there has had no effect whatsoever on climate. A climate tax is anti-free market and its anti-humanist. We all depend on fossil fuels and a carbon tax that makes those fuels more expensive and hurts us all. A carbon cash back program is not revenue neutral because there are administrative costs that have to be extracted. The populous is not going to receive all the money that's collected back as dividends to a carbon cash back program. For that reason, I am going to submit an amendment. I'd like to change the title of this article to NH RESOLUTION TO TAKE ACTION ON CLIMATE. The article will read as follows: We the Town of Epping call upon our State and Federal elected representatives to study and consider carbon pricing legislation to protect New Hampshire from the deleterious effects, in any, of a changing climate. We support a variety of measures to cope with the cyclical changes in our planet's weather patterns. Any such investigation should examine a carbon cash-back program to assess its advantages and disadvantages. The record of the vote approving this article shall be delivered by letter to the Governor, Epping State legislators, and New Hampshire Congressional delegation. That is the amendment I purpose in this article. Selectmen Robert Jordan seconded the motion. Emmett Pim, Main Street, spoke saying he was in favor of the amendment and wanted to add a result of the vote also be delivered to the President. Moderator Munguia explained to Mr. Pim that he could not make a motion in the middle of a motion on the floor without Mr. Vose accepting a friendly amendment. Michael Vose spoke saying he did not accept the friendly amendment. Moderator Munguia read aloud the purposed new language. **The title and article will read as follows: NH RESOLUTION TO TAKE ACTION ON CLIMATE. We the Town of Epping call upon our State and Federal elected representatives to study and consider carbon pricing legislation to protect New Hampshire from the deleterious effects, in any, of a changing climate. We support a variety of measures to cope**

with the cyclical changes in our planet's weather patterns. Any such investigation should examine a carbon cash-back program to assess its advantages and disadvantages. The record of the vote approving this article shall be delivered by letter to the Governor, Epping State legislators, and New Hampshire Congressional delegation. A vote was taken. 30 Yes and 13 No. Motion Passed.

Steve Thiboutot, 244 Main Street, spoke saying they're actually talking about carbon dioxide when their talking about carbon pollution. CO2 is not pollution. It is a trace gas in our atmosphere that is necessary for life on this planet. How you call it pollution makes no sense. It's like calling water pollution. CO2 is necessary for life on this planet and I doubt very much the people who put this warrant article up even know what the basis is of it. Mr. Thiboutot continued to speak providing information and ended by saying it's a carbon scam. Dianne Gilbert asked how far the carbon themed dividend go? Emmett Pim responded by saying the carbon fee dividend policy does not impact individuals. It impacts companies that utilize fossil fuels. This would be your oil companies, gas companies and industrial uses that use a lot of fossil fuels. It would put a tax on them for the amount of fossil fuels they use and/or sell. Then the money that is collected from the tax is paid back to all citizens as a flat rate. So average people would see an increase in gas prices, but they would also get a larger kick back as a check. No further discussion.

Article 30: By Petition – EYAA Illegal Activity

To see if the Town of Epping will vote to eliminate all tax dollar funding for the Epping Youth Athletic Association (EYAA), a 501 (c)(3) tax exempt organization, having participated in political campaigns over the past two years to illegally influence the outcome of Epping Town elections.

[Recommended by the Board of Selectmen 0-5]

Majority Vote Required

Motion made by Selectman Joseph Trombley to accept the article as written. Seconded by Selectman Thomas Gauthier.

Discussion: Robert Hodgman spoke saying that in the last town election there were five violations, five laws were broken, and one of them was two years in a

row EYAA had participated in. They're a 501 (c)(3) nonprofit and they participated in electioneering basically. It could have been reported to the State or to the Feds. Mr. Hodgman stated he chose to report it to the State just to correct the situation. Mr. Hodgman stated he did not fill out a 13909 which the Feds could have revoked their 501 (c)(3) status. Mr. Hodgman stated some corrections were made and that's good. He further stated Article #23 is recommended by the Board of Selectmen 5-0 and the Budget Committee voted 10-0. That's the EYAA article submitted by the town for them. This one is not recommended by a vote of 0-5 all five of the Selectmen are not in favor of it. He spoke saying one of the sticking points during the meetings with the Budget Committee was the title. Mr. Hodgman stated he was willing to change that from EYAA ILLEGAL ACTIVITY TO EYAA VIOLATION OF FEDERAL TAX LAW. Jason Follansbee, 40 Cote Drive, President of the Epping Youth Athletics Association began speaking, and was interrupted by concern that Mr. Hodgman had made a motion. Selectman Tom Gauthier asked Mr. Hodgman if he had made a motion and Mr. Hodgman stated he did not make a motion and was stating he was willing to make a change. Mr. Follansbee continued speaking saying he had a couple of issues with the article, and that he did own up to the issues Mr. Hodgman had presented. Mr. Follansbee made a motion to amend the title in Article 30, and add a sentence to the end of the article. The title shall read "EYAA IN VIOLATION" as opposed to EYAA ILLEGAL ACTIVITY and "If the majority of the Town Meeting votes "yes" on Article #23 (EYAA Funding Article), this article shall be null and void".

Motion seconded by Marc Nickerson.

Attorney Eric Maher spoke saying the amendment would be legal, and probably well advised. From a stand point of the legality, if both articles pass which one has the control. This amendment would bring clarification.

Moderator Adam Munguia read aloud the new language for Article #30 to be read as follows;

The title will read "EYAA IN VIOLATION", keep the text and add "*If the majority of the Town Meeting votes "yes" on Article #23 (EYAA Funding Article) this article shall be null and void*". Moderator Munguia asked if this was the motion and

Mr. Follansbee agreed. Moderator asked if there were any more questions on the motion itself.

Robert Hodgman spoke saying he didn't want to compound illegal activity with more illegal activity, and stated if you look at RSA 39:2 and then look at the Grant v Barrington case in 2008, which then led to the amendment to RSA 40:13, and then the Superior Court case Bailey v. Exeter in 2011 that actual amendment is illegal. Attorney Eric Maher asked the basis for Mr. Hodgman's opinion. Mr. Hodgman stated in short it would violate the stay at home test. Attorney Maher responded that no it would not. Mr. Hodgman stated in a sense the [2C the too seen - *unintelligible*]. Attorney Maher asked him to say the last bit one more time, the too what? Mr. Hodgman responded the two seen but it really doesn't address the [too seen - *unintelligible*] so I would drop it and he said he could see that. Mr. Hodgman continued by saying RSA 40:13, (4)(c) which provides no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation of a warrant article shall not be deemed to violate the subparagraph. He further stated the original petitioner of the article challenging this amendment, this is going back to the Exeter case, a similar situation where the Superior Court ruled that the amendment was not permissible under RSA 40:13, (4)(c) stating that the only way to phrase no warrant article shall be amended to eliminate the subject matter of the article can be logically read is to conclude that any amendment that is made of the subject matter of the article [*anulity?*] was forbidden. The statute the court held permits the creation of [*anulity?*] only when dollars and cents are contained, and the warrant article under consideration. All other attempts to render an article void are prohibited. Mr. Hodgman stated this was from Bailey v. Exeter Rockingham [*Community?*] Superior Court in May of 2011. Mr. Hodgman stated in risk of breaking the law himself, he would be willing to go to the original language. Mr. Hodgman stated you cannot have people sign a petition warrant article and then the whole point of that case, in the Barrington case, once that's done you can't just say I'm going to make it about giving free apples to everybody or totally changing the intent of it. Mr. Hodgman stated he's not here to take down EYAA but there

were things done against himself so this is what he did.

Hodgman stated his original warrant article, which is why he didn't do it because it wouldn't have worked because you could have legally change it, the warrant article, because it had dollar amounts and years in there. Mr. Hodgman read the original warrant article, which read "To see if the Town of Epping will not give money to the Epping Youth Athletic Association (EYAA) for two consecutive years since they participated in political campaigns over the past two years. The EYAA typically asked the town tax payers to give them \$5,000. each year. This will over a two-year period return the \$10,000. the EYAA received from the Epping tax payers during the two years they violated federal law set for 501 (c)(3) nonprofit organizations.

Attorney Maher responded by saying there is already a motion so before the body can consider another motion you have to rule on the initial motion. Attorney Maher stated whether or not it's illegal, there was a 2017 Supreme Court Case called Cady v. Town of Deerfield addressing the very issue of amendments to petition warrant articles in the context of RSA 40:13 in which case the amendments were far more *[subtenant?]* in changing the overall intent. The Supreme Court, which is not the Superior Court, which is the case in the Exeter case, which I'm very familiar with, ultimately changed the overall intent of the article. The Supreme Court said because you were still dealing with the same subject matter, which is a broad term, the amendment is permissible. Here you're still dealing with

the overall subject matter which is the funding of the EYAA. What your doing is putting a provision in there that identifies the effect of the votes, so the voters know when they are voting on this article and on Article #23, they will know what the effect will be. So, having that clarification is permissible in this instance. You're not changing the subject matter which is the prohibition in 40:13. I respectfully disagree Sir.

Moderator Munguia asked if there were any additional amendments on the amendment to Article 30. Seeing there were none, he read aloud the new language to Article 30 as follows:

Article 30: By Petition – EYAA In Violation

To see if the Town of Epping will vote to eliminate all tax dollar funding for the Epping Youth Athletic Association (EYAA), a 501 (c)(3) tax exempt organization, having participated in political campaigns over the past two years to illegally influence the outcome of Epping Town elections. If the majority of the Town Meeting votes "yes" on Article #23 (EYAA Funding Article) this article shall be null and void.

Jason Follansbee stated that the EYAA are no longer in violation and would like the title to read EYAA IN VIOLATION.

Gabriel Porter, 16 Molly Way, stated if going with the amendment, if were changing it to "IN VIOLATION" or "VIOLATION" then change the text of the amendment to include, to change the word illegally, past two years illegally to influence the outcome of the elections just for consistency sake. Mr. Porter

stated that illegally is used twice. Once in the title and once in the body. Moderator asked if his amendment was to eliminate, and is it a friendly amendment. Attorney Maher responded if the person who made the motion, and the person that seconded it will accept that friendly amendment, then they can. Jason Follansbee and Marc Nickerson accepted the friendly amendment. Moderator Munguia noted that the word "illegally" would be removed from the body of the text. Jason Follansbee then requested that the title read EYAA VIOLATION. Marc Nickerson seconded.

Moderator Munguia read the new language for Article 30 as follows:

Article 30: By Petition – EYAA Violation

To see if the Town of Epping will vote to eliminate all tax dollar funding for the Epping Youth Athletic Association (EYAA), a 501 (c)(3) tax exempt organization, having participated in political campaigns over the past two years to influence the outcome of Epping Town elections. If the majority of the Town Meeting votes "yes" on Article #23 (EYAA Funding Article) this article shall be null and void.

A vote was taken. 35 Yes and 5 No. Motion passed.

Meeting adjourned at 9:05 PM.

Respectfully submitted,



Erika L. Robinson,
Town Clerk

2023 Certified Counts and Ballot Minutes

The State of New Hampshire Town of Epping March 14, 2023

Moderator Katherine Cooper opened the polls at 7:00 AM and closed them at 7:00 PM. There were 3653 regular voters and 155 absentee voters for a total of 3808 votes cast. There were 16 new voters who registered at the polls. Ballot clerks were Joseph Denoncour, Harley Volkens, Patricia VanWagoner, Deputy Clerk Michele Murphy and Assistant Clerk Christine Higgins.

Selectmen

Vote for not more than 1- 3 yrs
Pamela Tibbetts – 565
Steve Thomas – 350

Budgt Committee

Vote for not more than 3 – 3 yrs
John Scully – 401
Michael Charkowski – 419
Marty Dyer – 248
Robert Konrad Hodgeman – 283
Bret Lincoln – 288
Gary Mac Leay – 311
Steve Ozols – 358

Cemetery Trustee

Vote for not more than 2 – 3 yrs
Jerry Langdon – 692
Margie Desjardins – 625

Library Trustee

Vote for not more than 1 – 3 yrs
Libby Persons - 765

Planning Board

Vote for not more than 1 – 3 yrs
Moe Titcomb - 254
Michael Sudak - 464

Trust Fund Trustee

Vote for not more than 1 – 3 yrs
Michael Charkowski – 46

Water & Sewer Commission

Vote for not more than 1 – 3 yrs
Scott R. Pim - 753

Water & Sewer Commission

Vote for not more than 1 – 2 yrs
Tom Dwyer, Jr. - 770

Zoning Board of Adjustment

Vote for mot more than 1 – 3 yrs
John Scully - 360
Cassie Hojaboom - 486

Article 2: Amend Zoning Article 7

To see if the Town will amend the Epping Zoning Ordinance by removing and adding new language to Article 7, Aquifer Protection District & Wellhead Protection Area. The intent of this amendment is to increase protection of public and private drinking water sources.

[Recommended by the Planning Board 5-0]

Majority Vote Required

Yes – 777

No – 140

Article Passed

Article 3: Amend Zoning Article 12

To see if the Town will amend the Epping Zoning Ordinance, Article 12, Definitions by adding a definition for “height, building”. The intent of this amendment is to provide a definition for the term “height, building” which is a term used throughout the zoning ordinance, but not defined.

[Recommended by the Planning Board 5-0]

Majority Vote Required

Yes – 723

No – 187

Article Passed

Article 4: Amend Zoning Article 6

To see if the Town will amend the Epping Zoning Ordinance by adding a new section to Article 6, Supplementary Regulations for Certain Uses. The new section, if approved, will be titled Section 6.18 Temporary Structures. The intent of this amendment is to better define when activities, uses, and structures qualify as temporary and the required level of approvals.

[Recommended by the Planning Board 5-0]

Majority Vote Required

Yes – 647

No – 247

Article Passed

Article 5: Amend Zoning Article 12

To see if the Town will amend the Epping Zoning Ordinance, Article 12,

Definitions by adding a definition for “temporary structure”. The intent of this amendment is to provide a definition for the term “temporary structure” which is a term used throughout the zoning ordinance, but not defined.

[Recommended by the Planning Board 5-0]

Majority Vote Required

Yes – 673

No – 228

Article Passed

Article 6: 2023 Operating Budget

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Seventeen Million, One Hundred Ninety-Four Thousand, Two Hundred Sixty-Nine Dollars (\$17,194,269.00). Should this article be defeated, the default budget shall be Sixteen Million, Eight Hundred Fifteen Thousand, Seven Hundred Sixty-Five Dollars (\$16,815,765.00), which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-0]

Majority Vote Required

Yes - 656

No - 266

Article Passed

Article 7: Accrued Benefits Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Accrued Benefits Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended Municipal Budget Committee 10-0]
Majority Vote Required
 Yes – 636
 No – 274
Article Passed

Article 8: Highway Equipment Capital Reserve Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to be placed in the previously established Highway Equipment Capital Reserve Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]
Majority Vote Required
 Yes – 689
 No – 223
Article Passed

Article 9: Watson Academy Repairs Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be placed in the previously established Watson Academy Repairs Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]
Majority Vote Required
 Yes – 672
 No – 251
Article Passed

Article 10: Recreation Facilities Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the previously established Recreation Facilities Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]
Majority Vote Required

Yes – 620
 No – 308
Article Passed

Article 11: Landfill Closure Capital Reserve Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Landfill Closure Capital Reserve Fund.

[Recommended by the Board of Selectmen 4-1]

[Recommended Municipal Budget Committee 9-0]
Majority Vote Required
 Yes – 557
 No – 353
Article Passed

Article 12: Government Buildings Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to be placed in the previously established Government Buildings Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 10-0]
Majority Vote Required
 Yes – 556
 No – 368
Article Passed

Article 13: Conservation Commission Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the previously established Conservation Commission Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised by taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended Municipal Budget Committee 10-0]
Majority Vote Required
 Yes – 603
 No – 322
Article Passed

Article 14: Discontinue Fireworks Capital Reserve Fund

To see if the Town of Epping will vote to discontinue the Fireworks Capital Reserve Fund created in 2017. Said funds, with accumulated interest to date of withdrawal, to be transferred to the General Fund.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required
 Yes – 777
 No – 146
Article Passed

Article 15: Discontinue Property Revaluation Capital Reserve Fund

To see if the Town of Epping will vote to discontinue the Property Revaluation Capital Reserve Fund created in 2009. Said funds, with accumulated interest to date of withdrawal, to be transferred to the General Fund.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required
 Yes – 791
 No – 120
Article Passed

Article 16: Optional Veteran's Tax Credit

To see if the Town of Epping will vote to re-adopt the Optional Veteran's Tax Credit (RSA 72:28 II) to allow for the expansion of the criteria needed to qualify for the Optional Veteran's Tax Credit of \$750 to now include those service members that are currently serving and have not yet been honorably discharged from the armed services? The re-adoption of the Optional Veteran's Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from service in the armed forces and meet the eligibility requirements as described in revised RSA 72:28 and 21:50.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required
 Yes – 776
 No – 145
Article Passed

Article 17: All Veteran’s Tax Credit

To see if the Town of Epping will vote to re-adopt the All Veteran’s Tax Credit (RSA 72:28.b) to allow for the expansion of the criteria needed to qualify for the All Veteran’s Tax Credit of \$750 to now include those service members that are currently serving and have not yet been honorably discharged from the armed services? The re-adoption of the All Veteran’s Tax Credit, if approved would continue to offer a \$750 tax credit to all honorably discharged Veterans that qualify under the current requirements of (RSA 72:28.b) but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from service in the armed forces and meet the eligibility requirements as described in revised RSA 72:28 and 21:50.

[Recommended by the Board of Selectmen 5-0]
Majority Vote Required
 Yes – 774
 No – 138
Article Passed

Article 18: Transfer Station Compactor

To see if the Town will vote to raise and appropriate the sum of Sixty-Two Thousand Dollars (\$62,000.00) for the purchase and installation of an additional trash compactor at the Transfer Station. This sum to come from unassigned fund balance. No amount to be raised by taxation.

[Recommended by Board of Selectmen 5-0]
 [Recommended by the Municipal Budget Committee 9-1]
Majority Vote Required
 Yes – 682
 No – 234
Article Passed

Article 19: Sidewalk Snow Removal Equipment Lease

To see if the Town will vote to authorize the Board of Selectmen to enter into a Seven (7) Year Lease/Purchase Agreement for One Hundred Seventy-One Thousand, Six Hundred Dollars (\$171,600.00) for the purpose of a Sidewalk Snow Removal Equipment lease for snow removal of the town’s sidewalks and to raise and appropriate the sum of Twenty-Eight Thousand, Six Hundred Fifty-Five Dollars (\$28,655.00) for the first year’s lease

payment. This lease agreement contains a non-appropriation clause.

[Recommended by the Board of Selectmen 5-0]
 [Recommended by the Municipal Budget Committee 10-0]
Majority Vote Required
 Yes – 455
 No – 468
Article Failed

Article 20: Transfer Station Expendable Trust Fund

To see if the Town of Epping will vote to establish a Transfer Station Expendable Trust Fund per RSA 31:19-a, for the purpose of buying equipment for the Transfer Station and Recycling Center and to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the fund and further to name the Board of Selectmen as agents to expend from said fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]
 [Recommended by the Municipal Budget Committee 8-2]
Majority Vote Required
 Yes - 579
 No - 332
Article Passed

Article 21: Additional Full Time Firefighter/EMT

To see if the Town will vote to raise and appropriate the sum of Seventy-Nine Thousand, Fifty Dollars (\$79,050.00) for the hiring of an additional Full-Time Firefighter/EMT Employee including benefits for seven months and the required gear. Approval would call for an estimated cost for a full year of One Hundred Nineteen Thousand, One Hundred Eighty-Five Dollars (\$119,185.00) in fiscal year 2024.

[Recommended by the Board of Selectmen 5-0]
 [Recommended by the Municipal Budget Committee 10-0]
Majority Vote Required
 Yes – 652
 No – 270
Article Passed

Article 22: Reallocate The Land Use Change Tax

To see if the Town of Epping will vote to deposit fifty percent (50%) of the revenues collected pursuant to RSA 79-A (the

land use change tax) in the conservation fund in accordance with RSA 36-A:5 III as authorized by RSA 79-A:25 II, said funds to be used for conservation land and easement acquisition and costs associated therewith to protect and conserve properties in Epping.

[Recommended by Board of Selectmen 4-1]
Majority Vote Required
 Yes – 531
 No – 366
Article Passed

Article 23: Epping Youth Athletic Association

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) in support of the Epping Youth Athletic Association. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by Board of Selectmen 5-0]
 [Recommended by the Municipal Budget Committee 10-0]
Majority Vote Required
 Yes – 680
 No – 238
Article Passed

Article 24: By Petition – Rockingham Community Action

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand, Three Hundred Dollars (\$11,300.00) for the purpose of funding Rockingham Community Action for its work in providing fuel, utility, food, homeless and housing assistance, budgeting education and support to Epping residents in crisis to move them toward self-sufficiency.

[Recommended by Board of Selectmen 5-0]
 [Recommended by the Municipal Budget Committee 9-1]
Majority Vote Required
 Yes – 678
 No – 229
Article Passed

Article 25: By Petition – Rockingham Nutrition & Meals On Wheels Program

To see if the Town will vote to raise and appropriate the sum of Eight Thousand, Seven Hundred and Six Dollars (\$8,706.00) to enable Rockingham Nutrition & Meals on Wheels Program

to continue to provide the meals and transportation services to older Epping residents.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

Yes – 801

No – 132

Article Passed

Article 26: By Petition – Ready Rides Funding

To see if the Town of Epping will vote to raise and appropriate the sum of \$1,500.00 (One Thousand Five Hundred Dollars) for the Ready Rides Program. The goal of Ready Rides is to ensure everyone who resides in any one of our service towns over 55 and/or disabled has a ride to a Medical, Dental, Therapy or any Health related appointments.

[Recommended by the Board of Selectmen 5-0]

[Recommended Municipal Budget Committee 9-1]

Majority Vote Required

Yes – 762

No - 170

Article Passed

Article 27: By Petition – Community Children’s Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for the purpose of supporting services provided to residents by the Community Children’s Fund (CCF). The CCF raises funds to provide warm clothing and bedding to needy children in the 11 communities served by the Exeter Area Charitable Foundation. Since 1989 the CCF has helped thousands of children through clothing vouchers

and direct aid through the schools. Epping children received \$11,230 in clothing vouchers and direct aid to the schools in 2022.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

Yes – 719

No – 210

Article Passed

Article 28: By Petition – Waypoint at The Richie McFarland Center

To see if the Town will vote to raise and appropriate the sum of Eight Thousand One Hundred Dollars (\$8,100.00) for Waypoint at The Richie McFarland Center’s early intervention program that serves children from birth to three years of age and their families. This appropriation will support the cost of providing early childhood special education, pediatric therapies and family support services to Epping residents. This past year forty-four (44) children and their families were served. This appropriation will help support the annual cost for weekly home-based services.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

Yes – 680

No – 251

Article Passed

Article 29: By Petition – New Hampshire Resolution to Take Action on Climate

We the Town of Epping call upon our State and Federal elected representatives to study and consider carbon pricing

legislation to protect New Hampshire from the deleterious effects, in any, of a changing climate. We support a variety of measures to cope with the cyclical changes in our planet’s weather patterns. Any such investigation should examine a carbon cash-back program to assess its advantages and disadvantages. The record of the vote approving this article shall be delivered by letter to the Governor, Epping State legislators, and New Hampshire Congressional delegation.

[NOT Recommended by Board of Selectmen 5-0]

Majority Vote Required

Yes – 344

No – 571

Article Failed

Article 30: By Petition – EYAA Violation

To see if the Town of Epping will vote to eliminate all tax dollar funding for the Epping Youth Athletic Association (EYAA), a 501 (c)(3) tax exempt organization, having participated in political campaigns over the past two years to influence the outcome of Epping Town elections. If the majority of the Town Meeting votes “yes” on Article #23 (EYAA Funding Article), this article shall be null and void.

[NOT Recommended by the Board of Selectmen 5-0]

Majority Vote Required

Yes – 387

No – 534

Article Failed

Respectfully submitted,



*Erika L. Robinson,
Town Clerk*

Town Owned Properties

Owner	Map	Lot	Sublot	Location	Use Code	Land Asmnt	Improvement Asmnt	Total Asmnt
Epping School District	22	53	A	21 Academy Street	9033	\$716,800	\$15,694,800	\$16,411,600
Epping School District	22	53	B	17 Prospect Street	903C	\$0	\$4,828,200	\$4,828,200
Epping School District	22	49		15 Prescott Road	903V	\$110,800	\$0	\$110,800
Epping School District	22	97		213 Main Street	903C	\$152,200	\$926,000	\$1,078,200
Epping School District	22	95		Cate Street	903V	\$87,600	\$0	\$87,600
Epping, Town of	21	28	42	Olde Bridge Ln	903V	\$36,300	\$0	\$36,300
Epping, Town of	29	103	1	Pleasant Street	903V	\$5,800	\$0	\$5,800
Epping, Town of	31	31	1	Mast Road	903V	\$57,000	\$0	\$57,000
Epping, Town of	28	45		Ledgewood Lane	903V	\$1,300	\$0	\$1,300
Epping, Town of	39	11		Birch Road	903V	\$1,000	\$0	\$1,000
Epping, Town of	39	10		Birch Road	903V	\$13,700	\$0	\$13,700
Epping, Town of	36	20		Fremont Road	903V	\$91,400	\$10,000	\$101,400
Epping, Town of	37	1		Calef Highway	903C	\$516,200	\$291,400	\$807,600
Epping, Town of	37	3		Exeter Road	903V	\$900	\$0	\$900
Epping, Town of	35	6		Fremont Road	903V	\$4,200	\$0	\$4,200
Epping, Town of	34	34		Beede Road	903V	\$147,200	\$0	\$147,200
Epping, Town of	34	37		Witham Road	903V	\$75,200	\$0	\$75,200
Epping, Town of	34	28		Beede Road	903V	\$47,500	\$0	\$47,500
Epping, Town of	33	24		Route 101	903V	\$13,100	\$0	\$13,100
Epping, Town of	33	25		Route 101	903V	\$10,700	\$0	\$10,700
Epping, Town of	33	26		Route 101	903V	\$10,700	\$0	\$10,700
Epping, Town of	33	27		Route 101	903V	\$11,600	\$0	\$11,600
Epping, Town of	32	25		Birch Road	903V	\$52,400	\$0	\$52,400
Epping, Town of	10	32		Towle Road	903V	\$94,400	\$0	\$94,400
Epping, Town of	37	7		Exeter Road	903V	\$2,800	\$0	\$2,800
Epping, Town of	38	25		256 Exeter Road	903C	\$82,400	\$142,000	\$224,400
Epping, Town of	15	1	21	Long Meadow Farm Dr	903V	\$0	\$0	\$0
Epping, Town of	20	26	46	Olde Bridge Ln	903V	\$1,400	\$0	\$1,400
Epping, Town of	20	26	45	Olde Bridge Ln	903V	\$2,000	\$0	\$2,000
Epping, Town of	22	43		Beniah Lane	903V	\$53,200	\$0	\$53,200
Epping, Town of	22	96		Cate Street	903V	\$78,800	\$0	\$78,800
Epping, Town of	22	89		Cate Street	903V	\$79,900	\$0	\$79,900
Epping, Town of	22	44		Prescott Road	903V	\$272,700	\$0	\$272,700
Epping, Town of	22	53		17 Academy Street	903C	\$364,600	\$456,000	\$820,600
Epping, Town of	22	68		Plumer Road	903V	\$8,300	\$0	\$8,300
Epping, Town of	20	26		Blake Road	903V	\$3,600	\$0	\$3,600
Epping, Town of	20	5		Purington Lane	903V	\$1,200	\$0	\$1,200

Town Owned Properties (continued)

Owner	Map	Lot	Sublot	Location	Use Code	Land Asmnt	Improvement Asmnt	Total Asmnt
Epping, Town of	21	28		Olde Bridge Ln	903V	\$0	\$0	\$0
Epping, Town of	22	3		Odiorne Lane	903V	\$74,700	\$0	\$74,700
Epping, Town of	12	26		Jacobs Well Road	903V	\$16,700	\$0	\$16,700
Epping, Town of	15	13		Red Oak Hill Road	903V	\$100,900	\$0	\$100,900
Epping, Town of	18	1		Jacobs Well Road	903V	\$69,600	\$0	\$69,600
Epping, Town of	18	5		88 Jacobs Well Road	903V	\$122,500	\$2,100	\$124,600
Epping, Town of	13	28		315 Prescott Road	903V	\$75,200	\$0	\$75,200
Epping, Town of	29	167		Main Street	903V	\$56,200	\$0	\$56,200
Epping, Town of	29	161		Mill Street	903V	\$64,100	\$17,300	\$81,400
Epping, Town of	29	162		Water Street	903V	\$68,200	\$8,800	\$77,000
Epping, Town of	29	177		Water Street	903V	\$46,500	\$2,000	\$48,500
Epping, Town of	29	283	8	Calef Highway	903V	\$38,600	\$0	\$38,600
Epping, Town of	29	283	E	Calef Highway	903V	\$75,500	\$437,500	\$513,000
Epping, Town of	29	285		Calef Highway	903V	\$20,700	\$0	\$20,700
Epping, Town of	29	312		Bunker Avenue	903V	\$23,300	\$0	\$23,300
Epping, Town of	30	31		40 Lagoon Road	903C	\$713,100	\$1,048,000	\$1,761,100
Epping, Town of	31	23		61 Mast Road	903V	\$108,800	\$0	\$108,800
Epping, Town of	31	26		Mast Road	903V	\$11,100	\$0	\$11,100
Epping, Town of	32	10		Mast Road	903V	\$86,100	\$0	\$86,100
Epping, Town of	29	124		Pleasant Street	903V	\$22,300	\$0	\$22,300
Epping, Town of	29	137		14 Water Street	903V	\$75,900	\$0	\$75,900
Epping, Town of	29	133		157 Main Street	903C	\$180,400	\$957,700	\$1,138,100
Epping, Town of	29	134		151 Main Street	903C	\$134,100	\$499,400	\$633,500
Epping, Town of	29	135		147 Main Street	903C	\$124,400	\$247,900	\$372,300
Epping, Town of	29	103		Pleasant Street	9070	\$6,100	\$0	\$6,100
Epping, Town of	29	104		Pleasant Street	903V	\$37,700	\$376,800	\$414,500
Epping, Town of	29	113		37 Pleasant Street	903C	\$98,800	\$3,523,900	\$3,622,700
Epping, Town of	27	61		74 Mill Pond Road	903C	\$102,200	\$351,400	\$453,600
Epping, Town of	27	95		Mary Blair Park	903V	\$121,600	\$17,500	\$139,100
Epping, Town of	25	2		Jacobs Well Road	903V	\$26,900	\$0	\$26,900
Epping, Town of	24	96		129 & 135 Coffin Road	903C	\$150,300	\$147,100	\$297,400
Epping, Town of	24	97		Dorothy Drive	903V	\$15,200	\$0	\$15,200
Epping, Town of	27	20		Mill Pond Road	903V	\$107,700	\$0	\$107,700
Epping, Town of	27	20	A	Mill Pond Road	903V	\$11,900	\$0	\$11,900
Epping, Town of	26	1		Prescott Road	903V	\$13,700	\$0	\$13,700
Epping, Town of	26	14		Joshua Lane	903V	\$36,200	\$0	\$36,200
Epping, Town of	24	1		130 Coffin Road	903V	\$110,700	\$0	\$110,700
Epping, Town of	24	9		Route 87	903V	\$104,800	\$0	\$104,800

Births

January 1, 2023 - December 31, 2023

Date of Birth	Child's Name	Parents Name	Birthplace
1/24/2023	Emerson Roux Richard	Eric P Richards Megan L Mendonca	Exeter, NH
2/13/2023	Billie K Quinn	Justin M Quinn Jillian K Quinn	Dover, NH
3/11/2023	Iris Chapman-Lord	Jason Chapman-Lord Jillian Chapman-Lord	Exeter, NH
3/12/2023	Garrett V Smestad	Brett A Smestad Kayleigh V Smestad	Dover, NH
3/13/2023	Emily M Wynn	Corey P Wynn Arielle M Wynn	Exeter, NH
3/21/2023	Thomas S Bailey	Neil T Bailey Erica R Bailey	Dover, NH
3/22/2023	Nicholas J Delisle	Mark E Delisle Jennifer L Dowling	Portsmouth, NH
4/25/2023	Romeo J Koulovatos	Anthony J Koulovatos Brynn P Koulovatos	Dover, NH
5/19/2023	Skylar R Burt	Alexander J Burt Annallena Pratt	Portsmouth, NH
5/25/2023	Willow M Malone	Timothy P E Malone Timisha O Malone	Exeter, NH
5/30/2023	Hannah E Alix	Jonathan E Alix Catherine A Alix	Exeter, NH
6/2/2023	Thomas J Harriman	Nicolas L Harriman Savannah J Harriman	Exeter, NH
6/6/2023	Henry Southworth-Kreyche	Philip Southworth-Kreyche Courtney A Southworth-Kreyche	Portsmouth, NH
6/13/2023	Joshua A George	Christopher K George Sarah-Jean George	Portsmouth, NH
6/20/2023	Lena K Krol	Nicholas M Krol Rachel K Krol	Exeter, NH
6/20/2023	Ace R Gasinowski	Dean R Gasinowski Ashley E Gasinowski	Exeter, NH
6/24/2023	Nash J Cook	Justin A Cook Jasmin J Cook	Dover, NH
6/25/2023	Tatum M Lewis	Corey P Lewis Amanda S Lewis	Exeter, NH
6/25/2023	Emerson S Lewis	Corey P Lewis Amanda S Lewis	Exeter, NH
6/26/2023	Francesca T Muir	Anthony M Muir Danielle M Muir	Manchester, NH
7/21/2023	Cayden E Chalmers	Matthew J Chalmers Sarah A Chalmers	Manchester, NH
7/21/2023	Kacey A Coder	Kelly A Coder Whitney J Coder	Exeter, NH
7/22/2023	Percival O F Donovan	Samantha G Donovan	Concord, NH
7/24/2023	Mason A Chalmers	Andrew T Chalmers Safia L Chalmers	Exeter, NH
8/9/2023	Olivia J Whitmore	Gregory P Whitmore Susan E Daly	Exeter, NH
8/10/2023	Aiden Piotrowski	Matthew Piotrowski Caitlin M Piotrowski	Dover, NH

Births *(continued)*

January 1, 2023 - December 31, 2023

Date of Birth	Child's Name	Parents Name	Birthplace
8/29/2023	Claire Y Grimes	Joseph R Grimes Danielle M Chantre	Dover, NH
9/6/2023	Lainey L Towle	Arnold Towle Beth Towle	Exeter, NH
9/16/2023	Carson Melvin	Michael Melvin Jr Taylor Melvin	Dover, NH
9/20/2023	Olivia L Bogan	Joshua Bogan Madison Bogan	Lebanon, NH
9/24/2023	Lincoln Hanna	Brian Hanna Lianna Nawn-Hanna	Dover, NH
9/27/2023	Keegan Taber	Patrick Taber Brittany Taber	Exeter, NH
10/10/2023	Wesley Gaberseck	Drew Gaberseck Ashley Gaberseck	Exeter, NH
10/12/2023	Dillon Lyons	Michael Lyons Lauren Lyons	Dover, NH
10/13/2023	Lesedi Jones	Joseph Jones Elizabeth Forbes-Jones	Dover, NH
10/22/2023	Alistair Sherman	Seth Sherman Mariah Sherman	Manchester, NH
10/22/2023	Delaney MacDuffie	Alexander MacDuffie Emily MacDuffie	Dover, NH
10/27/2023	Riley Martin	Dylan Martin Susannah Levy	Manchester, NH
11/8/2023	Jude Glines	Jonathan Glines Larissa Glines	Exeter, NH
11/27/2023	Scarlett Silvestro	Christopher Silvestro Amber Dyrkacz	Exeter, NH
12/12/2023	Everleigh Poirier	Daniel Poirier II Jessica Mahoney	Exeter, NH
12/26/2023	Cheyenne M Kirby	Terrence P Kirby	Exeter, NH

Deaths

January 1, 2023 - December 31, 2023

Date of Death	Place of Death	Name of Deceased	Father's Name	Mother's Name
1/9/2023	Exeter, NH	Chester Butcher	Aley Butcher	Stella Nicholson
1/13/2023	Epping, NH	Robert H Lewis	Kenneth Lewis	Marie Reinhold
1/16/2023	Exeter, NH	Janey I Bushnell	Kenneth Kimble	Genevieve Eppley
1/16/2023	Exeter, NH	Rhona B Crandall	Lawrence Bennett	Irene Fowler
1/30/2023	Fremont, NH	Tamara Mailloux	Unknown	Carmen Gauron
2/1/2023	Epping, NH	Anthony Ricci	Americo Ricci	Elda Palmieri
2/3/2023	Exeter, NH	Donald Mullin	Robert Mullin	Grace Johnston
2/7/2023	Exeter, NH	Andrea Rich	Arthur Richardson	Ruth Comstock
2/14/2023	Exeter, NH	John Talmage	John Talmage	Nancy Ragland
2/22/2023	Epping, NH	David Benjamin	Edward Benjamin	Helen Viennneau
2/24/2023	Exeter, NH	Jeanne Love	Joseph Landry	Mildred Cotton
3/8/2023	Exeter, NH	Garry Klocek	Joseph Klocek	Arlene Decato
3/11/2023	Epping, NH	Kathleen Greaney	Frank Bateman	Elizabeth Leavitt

Deaths *(continued)*

January 1, 2023 - December 31, 2023

Date of Death	Place of Death	Name of Deceased	Father's Name	Mother's Name
3/16/2023	Dover, NH	Cheryle Doyon	Joseph Flood	Ettamae St Amour
3/25/2023	Dover, NH	Robert Thompson	John Thompson	Mary McLaughlin
3/30/2023	Exeter, NH	Tonay Porter	Timothy Jansen	Peggy Wichmann
3/31/2023	Epping, NH	Joan T Duffy	George Corkum	Sara Unknown
4/3/2023	Epping, NH	David E Haley	Arthur Haley, Jr	Brenda Raymond
4/5/2023	Exeter, NH	Timothy P Wildes	Milton Wildes	Judith Lewis
4/13/2023	Newmarket	Jean M Reinhold	Edward Young	Jeannette Gamache
4/15/2023	Exeter, NH	Kim A Sullivan	Clinton Sullivan	Jeanne Laperle
4/24/2023	Exeter, NH	John Hurteau, Jr	John Hurteau, Sr	Myrtle Morrison
5/1/2023	Epping, NH	Dianne Edwards	Dolor Gagnon	Bernice Jackson
5/9/2023	Epping, NH	Linda Pearson	Richard Pearson	Dorothy Barrett
5/11/2023	Exeter, NH	Sharon Dickinson	Raymond Ward	Agnes Keough
5/15/2023	Epping, NH	Sandra Valliere	Donald Masse	Janet Kuell
5/21/2023	Epping, NH	Ronal J Small	Samuel Small	Hele Knapp
5/25/2023	Epping, NH	Kenneth A Shimer	Philip Shimer	Marsha Gillis
5/28/2023	Dover, NH	Daniel E Olsen	Jack Olsen	Rosemary Wilson
6/15/2023	Exeter, NH	Mary J Brown	Ralph Moultroup	Hazel Riggie
6/18/2023	Portsmouth	Erna M Couch	Robert Dickerman	Erna Storm
6/27/2023	Epping, NH	Kristina Leblanc	Roger Moreau	Unknown
7/2/2023	Epping, NH	Doris R Stanton	Gaius Loomis	Isabella Kearns
7/02/2023	Manchester	Anita Hebert	Gerard Roy	Marion Bernier
7/4/2023	Epping, NH	Audrey Irving	Aubrey Fritz	Marion O'Brien
7/16/2023	Exeter, NH	Leo R Bernier	Joseph Bernier	Antionette Cote
7/27/2023	Exeter, NH	Alice M Mailhot	Alfred Poliquin	Georgiana Lanois
7/29/2023	Epping, NH	Martha Laperle	Robert Alward	Nancy Greene
8/8/2023	Epping, NH	Phyllis B Smith	Benjamin Brooks, Jr	Janet Newton
8/10/2023	Epping, NH	Mark J Judd	David Judd	Evelyn Hand
9/5/2023	Epping, NH	Leonard A Fitton	Crosley Fitton	Mildred Boyd
9/8/2023	Epping, NH	Jennifer Grenier	John Grenier, Sr	Susan McCarthy
9/9/2023	Epping, NH	Dennis Pruneau	Laurea Pruneau	Rachel Lemire
9/18/2023	Exeter, NH	Richard J Ray	Richard Ray	Nathaline Yebba
9/19/2023	Rye, NH	Beverly Graughn	Leslie Thornhill	Norma Sirois
9/21/2023	Fremont, NH	Helen Desjardin	Sherman Wilson	Alice St John
10/12/2023	Epping, NH	Albert T Poliquin	Albert Poliquin	Mary Grimard
10/20/2023	Epping, NH	Robert Cotreau	Joseph Cotreau	Grace Anastasi
11/6/2023	Epping, NH	Ernestina Parziale	James Wedge	Foris Dumas
11/8/2023	Brentwood	Joanne Currier	Peter Patnaude	Lillian Marcotte
11/21/2023	Epping, NH	John Lynch	John Lynch	Naomi Hemzik
11/24/2023	Epping, NH	Kevin E Hall	Kenneth Hall	Priscilla Lovering
11/28/2023	Exeter, NH	Carol Stevens	David Mingo	Carol Jordan
12/4/2023	Manchester	Joseph Goldman	Joseph Goldman	Muriel Riggs
12/16/2023	Epping, NH	Daniel Spamer	Daniel Spamer	Portia McLaughlin
12/26/2023	Epping, NH	Judith A Knowles	Walter Fowler	Beatrice Heywood

Marriages

January 1, 2023 - December 31, 2023

Date of Marriage	Name of Parties	Residence of Parties
1/8/2023	John L Stratton III Ashley M Macleod	Epping Epping
1/10/2023	Corey M Sheckler Sirliane F Moreira	Epping Epping
4/22/2023	Joseph M Laskey, Jr Katelyn M Frothingham	Epping Epping
4/22/2023	Gary W Willett Cheryl A Kalil	Epping Epping
5/12/2023	Brandon S Maxwell Vanessa R Costa	Epping Epping
5/21/2023	Richard J Ray Cynthia M Rabuska	Epping Epping
5/27/2023	Scott E Mitchell Holly K Blais	Epping Epping
5/28/2023	Benjamin G Montminy Natalie G Pollet	Epping Epping
6/22/2023	Miguel A Colon-Cruz Dayna L Baumgartner	Epping Epping
6/23/2023	Ryan S Collins Amy K Maxwell	Epping Epping
6/30/2023	Jared A Pavlucik Kayla C Vanamburgh	Newbury, MA Epping
7/9/2023	Andrew P Russell Kaitlyn M Tanyer	Epping Merrimack
7/15/2023	Peter E Scannell Emily R Almquist	Epping Epping
7/16/2023	Herbert A Harvey Jr Heather L McKay	Epping Epping

Date of Marriage	Name of Parties	Residence of Parties
7/17/2023	Dalton J Paquette Margaret A Belanger	Epping Epping
7/23/2023	Zachary M Connelly Ashley L Laudenslager	Epping Epping
9/2/2023	Christopher Kelloway Bridget Henry	Epping Epping
9/8/2023	Paul Acciavatti Rylee Chevalier	Beverly, MA Epping
9/9/2023	Jeffrey Desrosiers Taunya Latuch	Epping Epping
9/9/2023	Justin Zimmerman Stephen Bibeau	Epping Epping
9/16/2023	James Holmes Samantha O'Barton	Epping Epping
10/03/2023	Sean Thornton Carrie Drew	Epping Epping
10/13/2023	Jesse Allen Elizabeth Hutchins	Epping Epping
10/14/2023	Cameron Harris Ashley Dilieto	Epping Epping
10/14/2023	Andrew Matteson Hillary Bainbridge	Epping Epping
11/10/2023	Christopher Stetson Lucy Arrollo	Epping Chelsea, MA
12/09/2023	Jonathan Goutier Allison Harb	Epping Epping

2024 Town Warrant Articles and Budget

THE STATE OF NEW HAMPSHIRE TOWN OF EPPING

TOWN MEETING WARRANT

To the inhabitants of the Town of Epping, County of Rockingham, in the State of New Hampshire, qualified to vote in town affairs:

FIRST SESSION

You are hereby notified to meet for the First (Deliberative) Session of the annual town meeting, to be held at the Epping Town Hall, Epping, NH on the Sixth day of February 2024 being Tuesday, at seven in the evening (7:00 P.M.). The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

SECOND SESSION

You are also notified to meet for the Second Session of the annual town meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the Epping Middle School Gymnasium, Epping, NH on the Twelfth day of March 2024, being Tuesday, at seven o'clock in the forenoon (the polls are to be open at 7:00 A.M. and may not close prior to 7:00 P.M.) to act upon the following:

ELECTION OF OFFICERS

ARTICLE 1: TO CHOOSE NECESSARY TOWN OFFICERS FOR THE ENSUING YEAR:

- Three Budget Committee Members for three (3) years
- One Budget Committee Member for two (2) years
- Two Budget Committee Members for one (1) year
- One Cemetery Trustee for three (3) years
- Two Library Trustees for three (3) years
- One Moderator for two (2) years
- Two Planning Board Members for three (3) years
- One Planning Board Member for one (1) year
- Two Selectmen for three (3) years
- One Supervisor of the Checklist for six (6) years
- One Trustee of Trust Funds for three (3) years
- One Water and Sewer Commission Member for three (3) years
- Two Zoning Board of Adjustment Member for three (3) years

ARTICLE 2: AMEND ZONING ORDINANCE ARTICLE 9 AND REMOVE ARTICLE 10

The see if the Town will amend the Epping Zoning Ordinance by removing and adding new language to Article 9, “Riverbank Protection District” and remove Article 10 “Epping Wetland Overlay District” The intent of this amendment is to increase protection of surface water resources and wetlands, to clarify regulations, and to combine the provisions of Article 9 and 10 into one district.

[Recommended by the Planning Board 4-0]

Majority Vote Required

ARTICLE 3: 2024 OPERATING BUDGET

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Nineteen Million, Six Hundred Five Thousand, Four Hundred Six Dollars (\$19,605,406.00). Should this article be defeated, the default budget shall be Eighteen Million, One Hundred Fifty-One Thousand, Seven Hundred Thirty-Six Dollars (\$18,151,736.00), which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 8-0-1]

Majority Vote Required

ARTICLE 4: POLICE UNION CONTRACT

To see if the town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the New England Police Benevolent Association Local 28, which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Increase</u>
2024	\$114,590.00
2025	\$106,665.00
2026	\$79,475.00

and further to raise and appropriate \$114,590.00 for the current 2024 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. Note: This agreement has an automatic renewal or “evergreen” clause. If approved, the terms of this agreement shall continue from year to year.

[Recommended by the Board of Selectmen 4-0]
[Recommended by the Municipal Budget Committee 9-0]
Majority Vote Required

ARTICLE 5: TOWN ENGINEER

To see if the Town will vote to raise and appropriate the sum of Ninety-One Thousand, One Hundred Forty Dollars (\$91,140.00) for the hiring of a town engineer including benefits for six months. Approval would call for an estimated cost for a full year of One Hundred Eighty-Eight Thousand, Eight Hundred Ninety-Five Dollars (\$188,895.00) in fiscal year 2025.

[Recommended by the Board of Selectmen 4-0]
[Recommended by the Municipal Budget Committee 8-1]
Majority Vote Required

ARTICLE 6: ACCRUED BENEFITS EXPENDABLE TRUST FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Accrued Benefits Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended Municipal Budget Committee 9-0]

Majority Vote Required

ARTICLE 7: HIGHWAY EQUIPMENT CAPITAL RESERVE FUND

To see if the Town of Epping will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to be placed in the previously established Highway Equipment Capital Reserve Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-0]

Majority Vote Required

ARTICLE 8: WATSON ACADEMY REPAIRS EXPENDABLE TRUST FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be placed in the previously established Watson Academy Repairs Expendable Trust Fund.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-0]

Majority Vote Required

ARTICLE 9: RECREATION FACILITIES EXPENDABLE TRUST FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the previously established Recreation Facilities Expendable Trust Fund.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-0]

Majority Vote Required

ARTICLE 10: GOVERNMENT BUILDINGS EXPENDABLE TRUST FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Government Buildings Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 9-0]

Majority Vote Required

Article 11: TRANSFER STATION EXPENDABLE TRUST FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000.00) to be placed in the previously established Transfer Station Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 7-2]

Majority Vote Required

Article 12: POLICE EQUIPMENT EXPENDABLE TRUST FUND

To see if the Town of Epping will vote to establish a Police Equipment and Technology Expendable Trust Fund per RSA 31:19-a, for the purpose of purchasing, operating, maintaining, and replacing infrastructure, technology, and equipment related to Police operations and properties and to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) to be placed in the fund and further to name the Board of Selectmen as agents to expend from said fund.

[Recommended by the Board of Selectmen 3-1]

[Recommended by the Municipal Budget Committee 9-0]

Majority Vote Required

ARTICLE 13: PAVE SAFETY FACILITY PARKING LOT – PHASE ONE

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) for the purpose of paving phase one of the safety facility parking lot.

[Recommended by Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 8-1]

Majority Vote Required

ARTICLE 14: LEASE NEW HIGHWAY TRUCK

To see if the Town will vote to authorize the Board of Selectmen to enter into a Seven (7) Year Lease/Purchase Agreement for Two Hundred Fifty-Five Thousand Dollars (\$255,000.00) for the purpose of a New Highway Truck and to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) for the first year's lease payment. This lease agreement contains a non-appropriation clause.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-0]

Majority Vote Required

ARTICLE 15: LEASE HIGHWAY LOADER BACKHOE

To see if the Town will vote to authorize the Board of Selectmen to enter into a Seven (7) Year Lease/Purchase Agreement for One Hundred Fifty Thousand Dollars (\$150,000.00) for the purpose of a Highway Loader Backhoe and to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) for the first year's lease payment. This lease agreement contains a non-appropriation clause.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 8-1]

Majority Vote Required

ARTICLE 16: ADDITIONAL FULL-TIME FIREFIGHTER/EMT

To see if the Town will vote to raise and appropriate the sum of Eighty-Two Thousand, Five Hundred, Seventy-Five Dollars (\$82,575.00) for the hiring of an additional Full-Time Firefighter2/EMT Employee including benefits for seven months and the required gear. Approval would call for an estimated cost for a full year of One Hundred Twenty-Five Thousand, Four Hundred Seventy-Five Dollars (\$125,475.00) in fiscal year 2025.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-0]

Majority Vote Required

ARTICLE 17: AMEND EPPING TELEVISION REVOLVING FUND

To see if the Town will vote to amend the Epping Television Revolving Fund, established pursuant to RSA 31:95-h by Article 16 of the 2008 Town Meeting, by renaming it the “Epping Technology Fund” and changing the purpose of said revolving fund to allow for up to 100% of revenue to be used for the purpose of operating the towns public television station or, in the alternative, to allow up to 20% of the previous year’s revenue to be used for the purchasing, operating, maintaining, and replacing of technology and equipment related to Town operations and properties. If approved, the current balance of the fund \$288,652.21 as of 12/31/23 shall only be used for the purpose of operating the town’s public television station.

[Recommended by the Board of Selectmen 4-0]

Majority Vote Required

ARTICLE 18: DISCONTINUE A PORTION OF CHURCH STREET EXTENSION

To see if the Town of Epping will vote to completely and absolutely discontinue that section of Church Street Extension located east-northeast of the northeast corner of Tax Map 29, Lot 201, whereupon, fee ownership of the discontinued section of Church Street shall revert to the owner(s) of the adjacent parcels, including Tax Map 29, Lots 198, 199, and 200.

[Recommended by Board of Selectmen 5-0]

Majority Vote Required

ARTICLE 19: ADD A \$5.00 FEE TO VEHICLE REGISTRATIONS

Shall the Town vote to collect an additional motor vehicle registration fee of \$5.00 per vehicle for the purpose of supporting a Municipal Transportation Improvement Fund as set forth in RSA 261: 153 VI, and further, to vote to establish said fund as a capital reserve fund governed by RSA 35 and to appoint the Select Board as agents to expend from this capital reserve fund for the purposes for which it was established. Proceeds from the Municipal Transportation Improvement Fund are to be used to support eligible local transportation projects as permitted under RSA 261: 153, such as public transportation, roadway improvements, signal upgrades, and the development of new bicycle and pedestrian paths. The additional fee shall be collected from all vehicles, both passenger and commercial, with the exception of all-terrain vehicles as defined in RSA 215-A: 1, 1-b and antique motor vehicles or motorcycles as defined in RSA 259:4.

[Recommended by Board of Selectmen 5-0]

Majority Vote Required

ARTICLE 20: COMMUNITY POWER

To see if the Town of Epping will vote to adopt the Epping Community Power plan, to authorize the Selectmen to implement the plan, and to take all action in furtherance thereof, pursuant to RSA 53-E. The Epping Community Power plan is an opt-out program that offers more flexible electricity procurement. The plan will initially provide lower electricity rates for residents, or it will not launch. Initial participation in the plan can be declined, after which enrollment becomes voluntary.

[Recommended by Board of Selectmen 3-2]

Majority Vote Required

ARTICLE 21: AMEND MOTOR VEHICLE RACE TRACK BY-LAWS

To see if the Town will vote to amend the “By-Laws to the Regulation and Licensing of Motor Vehicle Race Tracks” as adopted by Article 20 of the March 1971 Town Meeting and amended by Article 36 of the March 1976 Town Meeting, as amended by Article 14 of the March 1977 Town Meeting, as amended by Article 15 of the March 1986 Town Meeting, as amended by Article 32 of the March 1994 Town Meeting, as amended by Article 26 of the March 2018 Town Meeting, as Amended by Article 18 of the March 2021 Town Meeting as follows: 1. Amend Article I of the By-Laws to add the following paragraphs: Notwithstanding any other provision of these By-Laws to the contrary, the operational season for motocross events shall begin on April 1 and end on November 30 of each year, on the same days and the same hours as specified above for all motor vehicle race tracks. As used herein, “motocross” shall mean a closed-course motorcycle or dirt bike race, or practice, over natural or simulated rough terrain. During the off-season, from November 1 through March 31, the Board of Selectmen may authorize the use of a motor vehicle race track for any lawful purpose other than as a motor vehicle race track, provided that such use complies with all previous land use approvals and all applicable regulations, ordinances, by-laws, and statutes.

[Recommended by Board of Selectmen 3-1]

Majority Vote Required

ARTICLE 22: BY PETITION: ROCKINGHAM NUTRITION & MEALS ON WHEELS PROGRAM

To see if the Town will vote to raise and appropriate the sum of Eight Thousand, Seven Hundred Dollars (\$8,700.00) to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meals and transportation services to older Epping residents.

[Recommended by Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 8-1]

Majority Vote Required

ARTICLE 23: BY PETITION: WAYPOINT AT THE RICHIE MCFARLAND CENTER

To see if the Town will vote to raise and appropriate the sum of Eight Thousand One Hundred Dollars (\$8,100.00) for Waypoint at The Richie McFarland Center's early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Epping residents. This past year forty-four (44) children and their families were served. This request helps support the annual cost for weekly home-based services.

[Recommended by Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 8-1]

Majority Vote Required

ARTICLE 24: BY PETITION - READY RIDES FUNDING

To see if the Town of Epping will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the purpose of the Ready Rides Program. The goal of Ready Rides is to ensure everyone who resides in any one of our service towns over 55 and/or disabled has a ride to a Medical, Dental, Therapy or any Health-related appointments.

[Recommended by the Board of Selectmen 4-0]

[Recommended Municipal Budget Committee 8-1]

Majority Vote Required

ARTICLE 25: BY PETITION: COMMUNITY CHILDREN'S FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for the purpose of supporting services provided to residents by the Community Children's Fund (CCF). The CCF raises funds to provide warm clothing and bedding to needy children in the 11 communities served by the Exeter Area Charitable Foundation. Since 1989 the CCF has helped thousands of children through clothing vouchers and direct aid through the schools. Epping children received \$11,230 in clothing vouchers and direct aid to the schools in 2022.

[Recommended by Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 8-1]

Majority Vote Required

ARTICLE 26: BY PETITION: ROCKINGHAM COMMUNITY ACTION

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand, Three Hundred Dollars (\$11,300.00) for the purpose of funding Rockingham Community Action, a program of SNHS, for its work in providing fuel, utility, food, homeless and housing assistance, budgeting education and support to Epping residents in crisis to move them toward self-sufficiency.

[Recommended by Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 8-1]

Majority Vote Required

ARTICLE 27: BY PETITION: EPPING YOUTH ATHLETIC ASSOCIATION

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to support the Epping Youth Athletic Association.

[Recommended by Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 9-0]

Majority Vote Required

ARTICLE 28: BY PETITION: ADOPT OPTIONAL PROPERTY TAX EXEMPTION FOR SOLAR ENERGY SYSTEMS


To see if the Town of Epping will vote to adopt the provisions of RSA 72:61 through RSA 72:68 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning residential property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying solar energy system equipment under these Statues.

[NOT Recommended by Board of Selectmen 4-0]

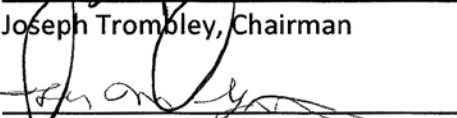
Majority Vote Required

Given under our hand and seal and ordered posted this 22nd day of January, 2024:

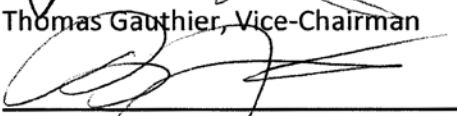
THE EPPING BOARD OF SELECTMEN:



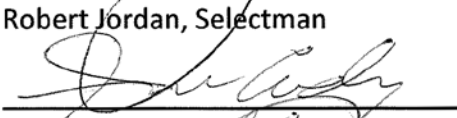
Joseph Trombley, Chairman



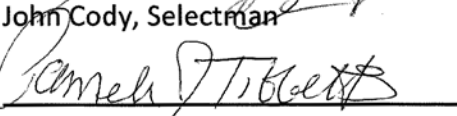
Thomas Gauthier, Vice-Chairman



Robert Jordan, Selectman

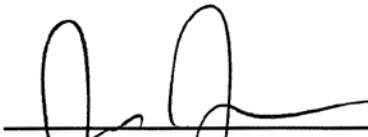


John Cody, Selectman

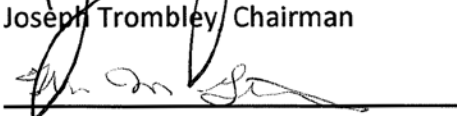


Pamela Tibbetts, Selectman

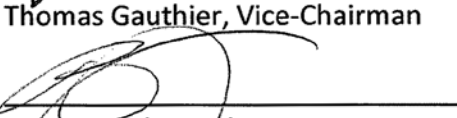
A TRUE COPY ATTEST:



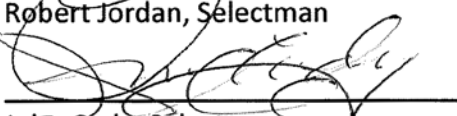
Joseph Trombley, Chairman



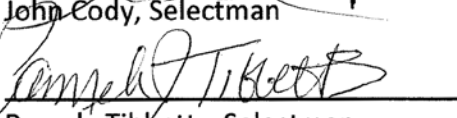
Thomas Gauthier, Vice-Chairman



Robert Jordan, Selectman



John Cody, Selectman



Pamela Tibbetts, Selectman



2024
MS-737

Proposed Budget

Epping

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/25/24

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
Michael Charkowski	Chairmen	<i>Michael Charkowski</i>
John Scully	Vice Chairman	<i>John Scully</i>
Jason Caterino	Member	<i>Jason Caterino</i>
Jen Chapman	Member	<i>Jen Chapman</i>
Matt Hehl	Member	<i>Matt Hehl</i>
Ryan Marcoux	Member	<i>Ryan Marcoux</i>
Caitlin McCormack	Member	<i>Caitlin McCormack</i>
Jordenne Sargent	Member	<i>Jordenne Sargent</i>
Mark Vallone	Member	<i>Mark Vallone</i>
Joseph Trombley	Selectmen Representative	<i>Joseph Trombley</i>
Robin O'Day	School Board Representative	<i>Robin O'Day</i>
<i>John Cody</i>	<i>Selectmen Representative At-Large</i>	<i>John Cody</i>

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

2024
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	03	\$315,133	\$335,165	\$312,660	\$0	\$312,660	\$0
4140	Election, Registration, and Vital Statistics	03	\$207,871	\$208,799	\$236,085	\$0	\$236,085	\$0
4150	Financial Administration	03	\$311,019	\$301,445	\$316,545	\$0	\$316,545	\$0
4152	Property Assessment	03	\$67,229	\$71,900	\$74,500	\$0	\$74,500	\$0
4153	Legal Expense	03	\$40,949	\$30,000	\$50,000	\$0	\$50,000	\$0
4155	Personnel Administration	03	\$10,733	\$20,900	\$26,650	\$0	\$26,650	\$0
4191	Planning and Zoning	03	\$224,858	\$227,495	\$251,280	\$0	\$251,280	\$0
4194	General Government Buildings	03	\$219,664	\$225,435	\$223,110	\$0	\$223,110	\$0
4195	Cemeteries	03	\$29,184	\$25,300	\$34,800	\$0	\$34,800	\$0
4196	Insurance Not Otherwise Allocated	03	\$83,297	\$87,000	\$93,000	\$0	\$93,000	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	General Government Subtotal		\$1,509,937	\$1,533,439	\$1,618,630	\$0	\$1,618,630	\$0
Public Safety								
4210	Police	03	\$2,716,574	\$2,802,100	\$2,902,005	\$0	\$2,902,005	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	03	\$1,667,591	\$1,582,355	\$1,836,600	\$0	\$1,836,600	\$0
4240	Building Inspection	03	\$53,223	\$58,840	\$75,955	\$0	\$75,955	\$0
4290	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$4,437,388	\$4,443,295	\$4,814,560	\$0	\$4,814,560	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$1,442,901	\$1,490,260	\$1,743,485	\$1,743,485	\$1,743,485	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$8,921	\$12,500	\$10,500	\$10,500	\$10,500	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$1,452,822	\$1,502,760	\$1,753,985	\$1,753,985	\$1,753,985	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$464,575	\$447,535	\$486,160	\$486,160	\$486,160	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$464,575	\$447,535	\$486,160	\$486,160	\$486,160	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectment's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectment's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration	03	\$321	\$865	\$865	\$0	\$865	\$0
4414	Pest Control	03	\$3,806	\$3,060	\$4,245	\$0	\$4,245	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$4,127	\$3,925	\$5,110	\$0	\$5,110	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectments Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectments Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
Welfare								
4441	Welfare Administration		\$4,062	\$5,900	\$0	\$0	\$0	\$0
4442	Direct Assistance	03	\$0	\$0	\$5,400	\$0	\$5,400	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$32,606	\$32,606	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$36,668	\$38,506	\$5,400	\$0	\$5,400	\$0
Culture and Recreation								
4520	Parks and Recreation	03	\$128,714	\$133,315	\$140,330	\$0	\$140,330	\$0
4550	Library	03	\$233,476	\$234,605	\$254,020	\$0	\$254,020	\$0
4583	Patriotic Purposes	03	\$2,241	\$2,500	\$2,500	\$0	\$2,500	\$0
4589	Other Culture and Recreation		\$5,000	\$5,000	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$369,431	\$375,420	\$396,850	\$0	\$396,850	\$0
Conservation and Development								
4611	Conservation Administration	03	\$564	\$6,000	\$6,000	\$0	\$6,000	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$564	\$6,000	\$6,000	\$0	\$6,000	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	03	\$236,576	\$236,480	\$318,000	\$0	\$318,000	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$72,460	\$72,440	\$104,910	\$0	\$104,910	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$309,036	\$308,920	\$422,910	\$0	\$422,910	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$62,000	\$62,000	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$62,000	\$62,000	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	03	\$4,446,630	\$7,830,535	\$8,285,741	\$0	\$8,285,741	\$0
4914W	To Water Proprietary Fund	03	\$1,123,583	\$820,590	\$1,810,060	\$0	\$1,810,060	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$5,570,213	\$8,651,125	\$10,095,801	\$0	\$10,095,801	\$0
	Total Operating Budget Appropriations				\$19,605,406	\$0	\$19,605,406	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0
4445	Vendor Payments	22	\$8,700	\$0	\$8,700
			<i>Purpose: By Petition: Rockingham Nutrition & Meals on Wheel</i>		
4445	Vendor Payments	23	\$8,100	\$0	\$8,100
			<i>Purpose: By Petition: Waypoint at the Richie McFarland Cent</i>		
4445	Vendor Payments	24	\$1,500	\$0	\$1,500
			<i>Purpose: By Petition: Ready Rides Funding</i>		
4445	Vendor Payments	25	\$3,000	\$0	\$3,000
			<i>Purpose: By Petition: Community Children's Fund</i>		
4445	Vendor Payments	26	\$11,300	\$0	\$11,300
			<i>Purpose: By Petition: Rockingham Community Action</i>		
4589	Other Culture and Recreation	27	\$5,000	\$0	\$5,000
			<i>Purpose: By Petition: Epping Youth Athletic Association</i>		
4915	To Capital Reserve Funds	07	\$100,000	\$0	\$100,000
			<i>Purpose: Highway Equipment Capital Reserve Fund</i>		
4916	To Expendable Trusts	06	\$50,000	\$0	\$50,000
			<i>Purpose: Accrued Benefits Expendable Trust Fund</i>		
4916	To Expendable Trusts	08	\$10,000	\$0	\$10,000
			<i>Purpose: Watson Academy Repairs Expendable Trust Fund</i>		
4916	To Expendable Trusts	09	\$5,000	\$0	\$5,000
			<i>Purpose: Recreation Facilities Expendable Trust Fund</i>		
4916	To Expendable Trusts	10	\$50,000	\$0	\$50,000
			<i>Purpose: Government Buildings Expendable Trust Fund</i>		
4916	To Expendable Trusts	11	\$60,000	\$0	\$60,000
			<i>Purpose: Transfer Station Expendable Trust Fund</i>		
4916	To Expendable Trusts	12	\$1,000	\$0	\$1,000
			<i>Purpose: Police Equipment Expendable Trust Fund</i>		



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Special Warrant Articles

Total Proposed Special Articles	\$313,600	\$0	\$313,600	\$0
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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)	
4210	Police	04	\$114,590	\$0	\$114,590	\$0	
		<i>Purpose: Police Union Contract</i>					
4215	Ambulances	16	\$82,575	\$0	\$82,575	\$0	
		<i>Purpose: Additional Full-Time Firefighter/EMT</i>					
4311	Highway Administration	05	\$91,140	\$0	\$91,140	\$0	
		<i>Purpose: Town Engineer</i>					
4902	Machinery, Vehicles, and Equipment	14	\$40,000	\$0	\$40,000	\$0	
		<i>Purpose: Lease New Highway Truck</i>					
4902	Machinery, Vehicles, and Equipment	15	\$25,000	\$0	\$25,000	\$0	
		<i>Purpose: Lease Highway Loader Backhoe</i>					
4909	Improvements Other than Buildings	13	\$100,000	\$0	\$100,000	\$0	
		<i>Purpose: Pave Safety Facility Parking Lot - Phase One</i>					
Total Proposed Individual Articles			\$453,305	\$0	\$453,305	\$0	



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund	03	\$0	\$50,000	\$50,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	03	\$0	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	03	\$0	\$346,530	\$346,530
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$0	\$86,000	\$86,000
			\$0	\$487,530	\$487,530

Taxes Subtotal

Licenses, Permits, and Fees

3210	Business Licenses and Permits	03	\$0	\$3,000	\$3,000
3220	Motor Vehicle Permit Fees	03	\$0	\$1,738,500	\$1,738,500
3230	Building Permits	03	\$0	\$103,200	\$103,200
3290	Other Licenses, Permits, and Fees	03	\$0	\$22,000	\$22,000
			\$0	\$1,866,700	\$1,866,700

Licenses, Permits, and Fees Subtotal

From Federal Government

3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
			\$0	\$0	\$0

From Federal Government Subtotal

State Sources

3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$0	\$600,000	\$600,000
3353	Highway Block Grant	03	\$0	\$180,000	\$180,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	03	\$0	\$4,000	\$4,000
3379	Intergovernmental Revenues - Other	03	\$0	\$15,000	\$15,000
State Sources Subtotal			\$0	\$799,000	\$799,000
Charges for Services					
3401	Income from Departments	03	\$0	\$22,500	\$22,500
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges	03	\$0	\$128,000	\$128,000
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$150,500	\$150,500
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	03	\$0	\$75,000	\$75,000
3503	Other	03	\$0	\$30,000	\$30,000
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	03	\$0	\$3,500	\$3,500
Miscellaneous Revenues Subtotal			\$0	\$108,500	\$108,500
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In						
3912	From Special Revenue Funds		\$0	\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	03	\$0	\$8,285,741	\$8,285,741	\$8,285,741
3914W	From Water Proprietary Fund	03	\$0	\$1,810,060	\$1,810,060	\$1,810,060
3915	From Capital Reserve Funds		\$0	\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$10,095,801	\$10,095,801	\$10,095,801
Other Financing Sources						
3934	Proceeds from LT Notes/Bonds/Other Sources		\$0	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	07, 10, 11, 06	\$0	\$260,000	\$260,000	\$260,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$260,000	\$260,000	\$260,000
	Total Estimated Revenues and Credits		\$0	\$13,768,031	\$13,768,031	\$13,768,031



Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$19,605,406	\$19,605,406
Special Warrant Articles	\$313,600	\$313,600
Individual Warrant Articles	\$453,305	\$453,305
Total Appropriations	\$20,372,311	\$20,372,311
Less Amount of Estimated Revenues & Credits	\$13,768,031	\$13,768,031
Estimated Amount of Taxes to be Raised	\$6,604,280	\$6,604,280



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$20,372,311
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$318,000
3. Interest: Long-Term Bonds & Notes	\$104,910
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$422,910
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$19,949,401
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,994,940
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$114,590
10. Voted Cost Items (Voted at Meeting)	\$114,590
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$22,367,251



Default Budget of the Municipality

Epping

For the period beginning January 1, 2024 and ending December 31, 2024

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: _____

GOVERNING BODY OR 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
Joseph Trombley	Chairman, Selectman	
Thomas Gauthier	Vice Chairman, Selectman	
Robert Jordan	Selectman	
John Cody	Selectman	
Pamela Tibbetts	Selectman	

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	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$335,165	(\$29,800)	\$0	\$305,365
4140	Election, Registration, and Vital Statistics	\$208,799	\$16,131	\$0	\$224,930
4150	Financial Administration	\$301,445	\$21,680	(\$9,990)	\$313,135
4152	Property Assessment	\$71,900	\$1,600	\$0	\$73,500
4153	Legal Expense	\$30,000	\$0	\$0	\$30,000
4155	Personnel Administration	\$20,900	\$0	\$0	\$20,900
4191	Planning and Zoning	\$227,495	\$14,970	\$0	\$242,465
4194	General Government Buildings	\$225,435	\$0	(\$3,500)	\$221,935
4195	Cemeteries	\$25,300	\$0	\$0	\$25,300
4196	Insurance Not Otherwise Allocated	\$87,000	\$6,000	\$0	\$93,000
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$1,533,439	\$30,581	(\$13,490)	\$1,550,530
Public Safety					
4210	Police	\$2,802,100	\$125,350	\$0	\$2,927,450
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$1,503,305	\$225,995	\$0	\$1,729,300
4240	Building Inspection	\$58,840	\$13,700	\$0	\$72,540
4290	Emergency Management	\$0	\$0	\$0	\$0
4299	Other Public Safety	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$4,364,245	\$365,045	\$0	\$4,729,290
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$1,490,260	\$149,705	\$0	\$1,639,965
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$12,500	\$0	\$0	\$12,500
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$1,502,760	\$149,705	\$0	\$1,652,465
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$447,535	\$37,165	\$0	\$484,700
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$447,535	\$37,165	\$0	\$484,700
Water Distribution and Treatment					



**2024
MS-DTB**

Appropriations

4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Health Administration	\$865	\$0	\$0	\$865
4414	Pest Control	\$3,060	\$45	\$0	\$3,105
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$3,925	\$45	\$0	\$3,970
Welfare					
4441	Welfare Administration	\$5,900	\$0	\$0	\$5,900
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
Welfare Subtotal		\$5,900	\$0	\$0	\$5,900
Culture and Recreation					
4520	Parks and Recreation	\$133,315	\$2,655	\$0	\$135,970
4550	Library	\$234,605	\$9,650	\$0	\$244,255
4583	Patriotic Purposes	\$2,500	\$0	\$0	\$2,500
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$370,420	\$12,305	\$0	\$382,725
Conservation and Development					
4611	Conservation Administration	\$6,000	\$0	\$0	\$6,000
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$6,000	\$0	\$0	\$6,000
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$236,480	\$81,520	\$0	\$318,000
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$72,440	\$32,470	\$0	\$104,910



Appropriations

4723	Interest on Tax and Revenue Anticipation Notes	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$308,920	\$113,990	\$0	\$422,910
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$7,830,535	\$260,581	(\$405,995)	\$7,685,121
4914W	To Water Proprietary Fund	\$820,590	\$410,035	(\$2,500)	\$1,228,125
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$8,651,125	\$670,616	(\$408,495)	\$8,913,246
Total Operating Budget Appropriations		\$17,194,269	\$1,379,452	(\$421,985)	\$18,151,736



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4240	Salary, Contract Increases
4140	Salary, Contract Increase
4130	Personnel Changes
4150	Salary, Contract Increase
4220	Salary, Contract Increases
4312	Salary, Contract Increases
4196	Contract Increases
4721	New Bond
4550	Salary, Contract Increases
4520	Salary, Contract Increases
4414	Contract Increases
4191	Salary, Contract Increases
4210	Salary, Contract Increases
4711	New Bond
4152	Contract Increases
4323	Salary, Contract Increases
4914S	Salary, Contract Increases, Projects Completed
4914W	Salary, Contract Increases

2023 Annual Report

Epping School District



Epping students worked with a local artisan to create this beautiful mural for Southeast Land Trust's (SELT) recent construction of The Nan & George Mathey Center for People and Nature at Burley Farms in Epping. Epping School District continues to foster opportunities to support and strengthen ties within the community.

The Epping School District Mission Statement

The mission of the Epping School District is to focus on the potential of every student and engage them to be passionate, confident learners who demonstrate competence and have strength of character to reach their highest aspirations and thoughtfully contribute to a diverse and changing world.

Epping School District Officers 2023-2024

School Board

Heather Clark, Chairman Term Expires 2025
Ben Leavitt, Vice Chairperson Term Expires 2024
Robin O’Day Term Expires 2026
Julie Knight Term Expires 2025
Jen Jacoby Term Expires 2026

Administration

Bill Furbush, *Superintendent of Schools*
Christine Vayda, *Business Administrator*
Catherine Zylinski, *Director of Student Services*

School Building Administrators

Chris Sousa and Mandy Murphy, *Grades PreK – 5*
Chris Mazzone, *Grades 6 – 12*

School District Officers

Lisa Fogg, *School District Treasurer*
Joyce Blanchard, *School District Clerk*
Adam Mungia, *School District Moderator*

Letters to the Community

School Board

A school is a reflection of the community. We appreciate the community's support for our contracts and budgets. The Epping School Board is fortunate to work with many professional educators and staff to provide our students with the best possible education. We have been fortunate to fill our recent open teaching roles with experienced educators who are excited to join our team.

Our educational success has not gone unnoticed by neighboring towns. We have been selected by the Fremont School District as one of their receiving school choice options starting in the fall of 2026 for their freshman class. This selection of our school system speaks volumes. They had the opportunity to choose many other schools for their students; however, they selected us!

This is a fabulous opportunity for both communities. The Fremont School District has been researching new school district partnerships since 2019 to prepare for the end of its contract with Sanborn in June 2026. Thanks to the tremendous efforts of our administration, teachers, and staff, we crafted our proposal and video for their board. We hosted their school board and gave them a tour highlighting our programming and school facilities. Fremont made their final decision in December for school choice for their high school students. They will put a warrant on their ballot to allow Fremont students to choose to attend Epping or Pinkerton, starting with the freshman class in the Fall of 2026. We are currently negotiating the details of the contract.

Student voice is vital to the Board and our schools. Our student representatives this year are Jacob Twombly and Landon Toomire. They provide excellent student insight and regular updates at our school

board meetings. They have embraced the "one school" vision by presenting updates from grades 6 to 12 during their reports. We truly enjoy having them come to our monthly meetings to showcase their work and share their student perspective. It keeps our number one goal of student achievement at the forefront of all our meetings.

The School Board welcomes comments, suggestions, and input on how we may better serve you and help improve our schools. Please feel free to reach out to us at esb@epingsd.org. Thank you to our parents and community members for supporting our students, schools, teachers, and budgets.

Our public meetings are held on the 1st and 3rd Thursdays of every month at 7 PM upstairs in the Town Hall meeting room. We are exploring moving our meetings to the high school this year. They are also simulcast on ETV and via the internet. We encourage you to attend.

*Sincerely,
Heather Clark, Epping School Board Chair*

Superintendent's Message

Dear Epping Community,

It is with great pleasure that I present to you the annual report for Epping Schools, highlighting our achievements and progress over the past year. Together, we have made significant strides toward meeting our goals and creating a positive learning environment for our students.

School Vision and Daily Practices

We continue to incorporate the Learner Profile in our instructional practices. We continue to develop and refine

our student-led conferences so students can gain important goal-setting skills and take ownership of their learning. In addition to refining our student-led conferences, we are committed to creating a Graduation Capstone project for the class of 2028. This project would incorporate evidence of meeting the vision of our Learner Profile. We are excited about this work and, yet again, raising the bar for our graduating students.

Student and Staff Safety

We have prioritized the improvement of student and staff safety throughout the year. Our reunification plan has been completely overhauled, and we continue training students and staff in the Avoid, Deny, Defend (ADD) protocol to react to threatening events. The courage and growth demonstrated by our students and staff with this protocol have been commendable. Additionally, we invited Homeland Security to conduct a tabletop exercise with our administrative team so we can learn and further improve our

Enrollment As of 10/1/2023

Grade	Elementary School
1	62
2	61
3	78
4	70
5	83
Middle School	
6	57
7	61
8	66
High School	
9	58
10	57
11	48
12	56

Total Enrollment for Grades 1-12:	757
Kindergarten Enrollment:	70
Preschool Enrollment:	43

Statistical Data: School Year 2022-2023

	Average Daily Membership	Percent of Attendance
Elementary	352	94
Middle School	185	92
High School	232	92

safety plans and response. We welcome their feedback and evaluation to be better prepared in the case of any emergency.

Graduation Requirements and Course Offerings

This year, we added 26 new elective courses for our high school students without adding any new positions. Implementing a new common schedule and reorganizing classes made these additional courses possible. Our students are fulfilling their new community service requirements and contributing positively to our community.

Reading Instruction and Student Achievement

Significant progress has been made in updating our reading instruction district-wide, particularly on Epping Elementary School (EES). Educators are participating in the state-provided LETR training and embracing the science of reading instruction. This training will help our educators better understand our students’ reading needs and address them.

We have accomplished much this year, and as we progress, we will continue developing plans collaboratively with all stakeholders. Together, we will identify the path to take on this journey. I am excited about the future and the great things we will create together. Epping Proud! We are Epping!

*Sincerely,
Bill Furbush,
Proud Superintendent of Epping Schools*

Elementary School



We are pleased to submit this annual report of the 2022–2023 school year to the citizens of Epping. As Building Administrators of Epping Elementary, we are honored to serve our learners, parents, teachers, and the greater community. Our mission is to promote student centered learning as a priority along with continuing to ensure that Epping Elementary School is a safe and welcoming learning environment for our students. This 2022–2023 town report aims to recognize the changes Epping Elementary School has gone through over the past year and celebrate all of our forward progress. We are excited and proud to lead the Epping Elementary Eagles in a direction full of promise, growth, and consistency.

In the 22/23 school year, EES tried something new with our leadership model. Mandy Murphy and Jill Lizier joined together as Co-Principals serving the staff and students as equal partners in

administration. This was a change for the staff, students and the community; however it was met with great success! When Mrs. Lizier moved on from EES for the 2023/2024 school year, the district decided to continue with this collaborative model, and Chris Sousa joined Mandy Murphy for another year of shared leadership. We make a great team and are continuing the success and forward progress!



Our Team of Educators

Epping Elementary School is a building filled with dedication, passion, energy, kindness, nurture, and inspiration. We have a healthy mix of veteran and new educators, long-time Epping employees and new-to-the-district personnel. Everyone brings with them commitment to the shared goal of motivating students and supporting them in their journey to becoming the best versions of themselves eager and able to learn and demonstrate their knowledge and skills. We have three Pre-K classrooms, four Kindergarten and First Grade classrooms, five Second and Fourth Grade classrooms, four Third and Fifth Grade classrooms. Our class sizes are not small but not too large and allow for many opportunities for collaborative learning, reflection, and challenge.

As the 2022/23 school year closed, we said goodbye to a few wonderful educators and wished them good fortune as they moved on to inspire students in other communities. In their absence, we were able to welcome some incredible new faces who have joined our EES family seamlessly for the 23/24 school year. We are happy to have Taylor Ewald, Kristin Galvin, Justin Svirsky, Wendy Hargreaves, and Christina Barker join our community.

Curriculum, Instruction and Assessment

During the 2022/23 school year, we continued our Literacy partnership with



EES Educators

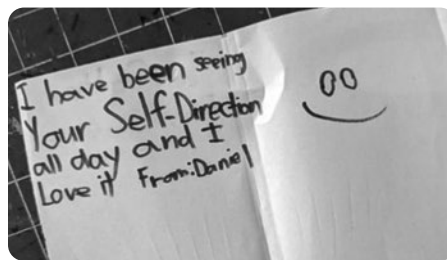
Marianne Nice, a highly skilled and effective Literacy consultant. Our staff benefited tremendously from her in-depth consultation and coaching. In addition to our work with Marianne Nice, the Epping Elementary Staff spent a tremendous amount of time over the school year reflecting on current Literacy practices and exploring the impact of aligning with the Science of Reading. The staff devoted a great deal of time and brainpower to shifting practices. In fact, as of June 2022, thirty five staff members committed to the LETRS program (a state supported 12–18 month intense training about the foundations of reading). As the current 23/24 school year moves forward, we are extremely proud to report that all of the EES classroom teachers and Special Education Case Managers are enrolled in this Literacy training! In addition, we are excited to be piloting three new Literacy programs in search of a tool which will support our teachers in delivering the highest quality instruction to our students. Literacy instruction at EES is evolving and we are absolutely positive we are on the forefront of truly evolving our practice to move our students to meet their individual growth goals.

Near the end of the 22/23 school year, after a challenging time attempting to fill our empty Technology Teacher position, we made the decision to shift our curricular focus from a Technology curriculum to a STEAM curriculum. The world is ever changing, and we believe it will benefit our students to gain many experiences with not just technology but engineering and the greater design process as well. Over the summer of 2023, we interviewed and hired Justin Svirsky to help us develop this STEAM program and lead our students forward in adventures with STEAM learning.



Work Study Practices

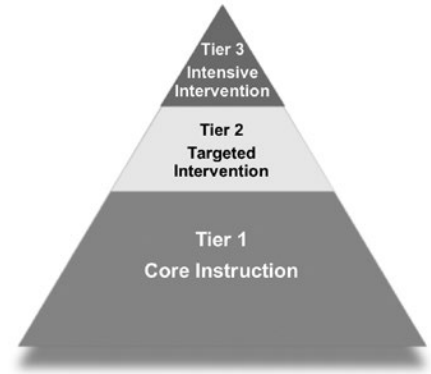
A strong focus for the 22/23 school year was embedding the Epping School District's Profile of A Learner (compass) into our elementary culture. Within the compass image, you will see four Work Study Practices: Collaboration, Communication, Innovation, and Self-Direction. As part of our 22/23 school goals, we brought back whole school assemblies to celebrate our community and recognize the growth our students are making not only academically, but also within the realm of these four Work Study Practices. Utilizing the common language and working to support students' understanding of what exactly those four characteristics mean, the staff at EES guided our Eagles on a journey of self-discovery, recognition, and celebration as they began to understand themselves as individuals with strengths and areas for growth. Perhaps the best example of how successful the goal of embedding these characteristics and the common language into our EES community was found written in a note from one first grade student to another in Art class:



MTSS Structure

As a building leadership team, we have examined the structures within our building aimed to meet the needs of all our students. We made improvements to our school's MTSS structure which is known as a Multi-Tiered System of Supports. This is a structure that focuses on strengthening universal instruction (Tier 1) to support all students. Through utilizing benchmark assessments and exploring individual student data, students who are in need of additional interventions to

either bridge a gap that may exist for expected progress or to enrich beyond expectations receive more focused instruction to meet these needs (Tier 2 and then Tier 3). The 23/24 school year has served to further develop the processes and procedures we had previously established and our MTSS structure has continued to strengthen.



NWEA Assessments

We utilize the NWEA Assessments to support targeted instruction for our students. Students take assessments in both English Language Arts and Math in the fall, winter, and spring. Through work as a PLC, educators explore the data that is collected and use it to identify learning needs for all students. With the addition of Chris Sousa as part of the EES community during this 23/24 school year, we are working to further develop our MTSS structure and exploring how we can utilize NWEA data to gather more insight about our students with more frequency to better target their learning goals and monitor their progress.

PTO Support

The Epping community has been nothing short of amazingly supportive to the EES community. Led by the efforts of one of the most amazing Parent Teacher Organizations we have ever worked with, this special community has spoiled our educators and staff through extremely generous Staff Appreciation events, organized multiple celebrations and community activities, and financially supported the fun times and memorable experiences our *family* has had in 22/23 and so far in 23/24. We would love to express our deep gratitude for the time, energy, efforts, money, and kindness of the PTO and the greater EES community.

If you haven't been by the EES playground in awhile, it may surprise you to



PTO support



New Gaga Ball Pit

see our new Gaga Ball Pit. Through the efforts and generosity of our PTO, the students of EES now have the opportunity to enjoy some competitive Gaga Ball during recess! As with any new game, learning the ins and outs is extremely important — thanks to the extra efforts of PE teacher Dan Bastien, the students at EES are prepared to play and have some fun!

Nature Based Learning

In 2022/2023 we continued our powerful connection with **Southeast Land Trust (SELT)** and **White Pine Programs (WPP)** to bring outdoor learning opportunities for students at EES. Students in grades K, 2, and 4 traveled to the District’s Outdoor Classroom and to the woods around our campus on a monthly basis led by educators from White Pine Programming. They explored topics such as ecosystems, impact of humans on the

environment, habitats, animal tracks and traits, and natural materials (identification and use). In addition, these grade levels took three different field trips down the road to Burley Farm (SELT property) to enjoy and learn from the outdoor opportunities right in their Epping backyard. Students in Grades 1, 3, and 5 were able to participate in weekly opportunities for Facilitated Play during recess. This was a time where White Pine educators exposed students to science curriculum through play and activities during their 30 minute recess time.

The 2023/2024 school year marks our third year with SELT/WPP and continues to provide rich opportunities to our students. We have renewed the commitment with SELT and are excited for what next school year will bring as SELT begins a new partnership with UNH. We extend a sincere *Thank You* to our neighbors at

SELT for funding these incredible opportunities for our students. Their awareness and appreciation for the world outside the walls of their homes and school has been a beautiful thing to watch grow. We are energized by and grateful for this partnership.



In closing, we would like to thank our countless volunteers and supporters who contribute to the wellbeing and development of our students, and all of our happy students and staff who are the heart of our healthy and positive school culture. Epping has a wonderful elementary school, and its residents should feel proud to stand around it. The richness outlined above only touches upon the quality and worth of our school. We recognize and appreciate the fact that we could not provide these educational opportunities without the incredible support received from the Epping community. We are energized to be a part of the Epping Elementary School community and proud to lead the *Soaring Eagles* of Epping.

Thank you, Epping!

*Respectively submitted,
Chris Sousa and Mandy Murphy
Epping Elementary Building Administrators*

Middle/High School

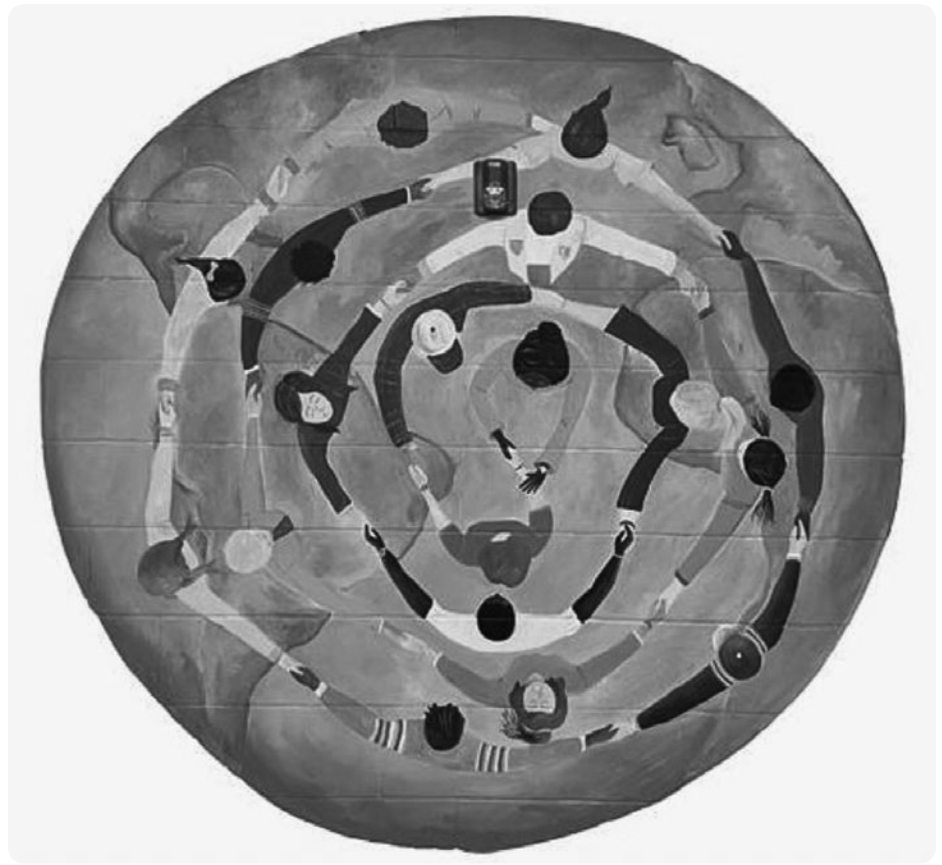


The mission of Epping Middle High School is to educate and empower students within a safe environment to become respectful, involved, and knowledgeable 21st-century learners and citizens.

The 2022–2023 school year marks Epping Middle High School’s arrival as one comprehensive middle high school after completing a necessary transition. This year was highlighted by the development of a building-wide schedule which allowed us to leverage resources in ways that pay major dividends academically. We can increase course offerings by utilizing the strengths and passion of our talented teachers. These efforts offer a depth and breadth of high-level opportunities for our students.

Curriculum, Instruction, and Assessment

During the 2022–2023 school year, teachers worked diligently to develop and submit structured lesson plans that demonstrate the integration of one or more work-study practices we share into their classrooms. This ongoing work will



It Matters That You're Here

Mural painted by Melissa Morin, Summer 2023
Made possible by the support of the EES PTO

be supported through monthly faculty and leadership meetings in which specific instructional strategies are shared. We are fortunate to have driven and talented teachers who work effectively to enrich the lives of our students. Designing

effective instruction is the single most important thing we do at the classroom level. This commitment is what our community deserves. Our focus on instruction will be an ongoing focus in the years to come.



Seventh-grade students take a moment to pose for a photo while at Nature's Classroom at Camp Cody in Freedom, NH.



Portrait of a Graduate

The Portrait of a Graduate is recognized as our district and school’s vision for learning. To this end, each month, EMHS strategically addresses work study practices and the eight characteristics of an Epping graduate at the administrative, teacher, and student levels during faculty meetings, conferences, student-progress meetings, morning announcements, curricular components, and daily lesson planning. These school-wide efforts have led to constancy of purpose and increased expectations for academic excellence.

Culture and Climate

During the school year, all EMHS teachers developed and implemented lessons designed to promote student engagement, learning, and social-emotional development. This includes but is not limited to students receiving 1–2 *Positive Action* lessons each week. Schools in which all members of the learning community feel welcomed, respected, and supported,



Epping Newmarket Football players buy food for End 68 Hours of Hunger with money raised at their football game.

are the most successful schools.

This success acts as a guarantee that all of our graduates are successful and contributing members of our community.

*Respectfully Submitted,
Christopher Mazzone, Principal
Epping Middle High School*

Department of Student Services

The Epping School District Department of Student Services supports students from PK–12, providing Special Education, 504, ESOL (English Speakers of Other Languages), Counseling and Nursing services. Additionally, the department supports students experiencing homelessness. These services are provided throughout the district by dedicated, knowledgeable staff.

Instructional Growth/ Pathway to Success

2023 was a wonderful year for our staff as we increased our knowledge of instructional strategies for all students through ongoing professional development. Our staff utilize instructional practices that accommodate individual differences and disabilities.

1. Executive Functioning Skills:

Our staff worked with Dr. Peg Dawson, school psychologist, Co-author of “Smart but Scattered” to better understand the role executive functioning plays in our students’

development. We learned how to identify student needs and provide tools and strategies that can assist them in the classroom. Executive functioning skills support academic growth in all areas of learning as well as everyday living. Students who are given a chance to practice executive skills benefit for the rest of their lives.

2. Universal Design for Learning:

Our teams continued their work with Universal Design for Learning principles joining Mirko Chardin, author of “UDL by Design”. Our goal is to close the gaps for students with disabilities with multiple means of engagement, representation, and action/ expression Our staff collaborate to look at instruction and materials to identify barriers and develop solutions for students.

Culture/Climate/Wellness

Our dedicated counselors and school psychologist continued to support our staff in the implementation of the Positive Action Curriculum. This is a district wide initiative that builds social emotional skills that increase student engagement and leads to improved academic performance.

Our staff and parents had an evening presentation with Lynn Lyons, a national speaker and Concord based psychotherapist. She spoke about helping students manage their anxiety, moods, and social



Epping actors, Mori Bellen and Olivia Sousa celebrates after their successful production of Clue at the Epping Play House.



Showing off our Epping Pride at one of our All-School PRIDE Assemblies.

pressures. She provided current strategies to interrupt and prevent problematic patterns of avoidance, perfectionism, social anxiety, and academic struggle.

Related Services Providers

An integral part of our support for students with disabilities includes the services of our related service providers. This group of committed individuals provide consistent specialized support throughout the district for our students

with disabilities. Their supportive services allow students to benefit from special education. I would like to thank our Occupational Therapists, Andre Greeley, Lindsay Harrison, our Speech & Language Therapists, Danielle Donahue, Amanda Page, Quira Rodgers and our Physical Therapist, Heather Vivenzio for their dedication to supporting our students across the district.

I would like to extend my gratitude to the Epping community for their

continued support of our students, families, and staff. The goal of the Student Services Department is to enable families to access help and receive services and the resources to make well-informed decisions for their children preschool to age 22. Please feel free to contact me at 679-8003 ext. 7105 if I can be of service to you.

*Respectfully submitted,
Catherine Zylinski
Director of Student Services*

College Acceptances Class of 2023

Alfred University	Keene State University	St Anslem College
Bay Path University	Lakes Region Community College	St Michael's College
Bentley University	Lasell University	Stonehill College
Bridgewater State University	Merrimack College	SUNY Plattsburg
Champlain College	Montana State University	University of Colorado - Boulder
Colby Sawyer College	New England College	University of Hartford
College of Charleston	New Hampshire Insitute of Technology	University of Maine
Colorado State University	Ole Miss University	University of Massachusetts — Amherst
Dean College	Plymouth State University	University of Massachusetts — Lowell
Drexel University	Quinnipiac University	University of New England
Elon University	Rhode Island College	University of New Hampshire
Emmanuel College	Rivier University	University of New Haven
Fichburgh State University	Roger Williams University	University of Ohio
Fordham University	Rutgers University	University of Rhode Island
Franklin Pierce University	Sacred Heart University	University of San Francisco
Great Bay Community College	Salve Regina University	University of Southern Maine
High Point University	Siena College	Western New England University
Hofstra University	South New Hampshire University	Westfield State University
James Madison University	Springfield College	

2022-2023 School Salaries

Name	Position Type	Amount
Anderson, Emily	Teacher	\$68,323.00
Arsenault, Sarah E	Teacher	\$47,117.52
Arsenault, Stephanie A	Paraprofessional	\$27,015.04
Bade, Kimberly D	Support	\$26,850.04
Baker, Stephanie A	Teacher	\$66,953.00
Barlow, Anne H	Paraprofessional	\$4,265.76
Barrett, Kelli A	Teacher	\$46,392.00
Bastien, Daniel T	Teacher	\$65,734.00
Beachard, Shawn D	Maintenance	\$27,472.00
Beidleman, Amanda J	Teacher	\$71,521.00
Bell, Tracy	Support	\$45,334.80
Bettencourt, Terilyn	Teacher	\$47,780.00
Betts, Karen A	Teacher	\$46,539.00
Bills, Maureen A	Paraprofessional	\$27,015.04
Bisaillon, Melorah K	Teacher	\$71,521.00
Bishop, Caitlin M	Teacher	\$42,472.00
Blaisdell, Jessica A	Paraprofessional	\$21,664.18
Bolduc Jr, Ephrem E	Maintenance	\$41,801.76
Bolio, Brittany	Maintenance	\$29,808.00
Bouchard, Jessica L	Teacher	\$47,931.00
Boudreau, Sarah J	Teacher	\$66,953.00
Bourgoin, Benjamin M	Administrator	\$49,579.00
Bourgoin, Benjamin M	Teacher	\$26,101.00
Bowers, Ashley A	Teacher	\$40,173.00
Brown, Erin M	Teacher	\$46,392.00
Bruce, Alec C	Support	\$45,351.36
Buchanan, Katie L	Teacher	\$64,668.00
Bullock, Linda A	Food Service Assistant	\$16,893.95
Cabral, Cheyenne M	Paraprofessional	\$18,399.03
Cadmus, Andrew J	Paraprofessional	\$8,138.00
Callahan, Corinne R	Support	\$325.00
Callahan, Rebecca	Teacher	\$45,929.00
Cameron, Maria J	Paraprofessional	\$4,885.92
Campbell, Sarah K	Teacher	\$66,953.00
Cantrell, Sara B	Teacher	\$68,323.00
Carleton, Nicole M	Support	\$21,180.25

Name	Position Type	Amount
Carlino, April	Teacher	\$46,539.00
Carr, Rachel N	Teacher	\$57,210.00
Champney, Sandra Lynn	Maintenance	\$43,221.60
Chauvette, Leanne J	Teacher	\$27,357.14
Chevalier, Daphne M	Teacher	\$63,483.00
Ciccarello, Emily M	Teacher	\$49,210.00
Clayton, Nicole M	Teacher	\$50,844.00
Cole, Andrea M	Teacher	\$16,189.92
Coleman, Sheryl A	Paraprofessional	\$25,922.52
Cook, Geraldine A	Paraprofessional	\$27,015.04
Couture, Brett R	Paraprofessional	\$21,068.26
Crutchfield, Moss	Administrator	\$72,500.00
Cue, Christine	Support	\$57,587.04
Dangora, Bailey R	Teacher	\$66,953.00
Daniels, Lisa A	Teacher	\$63,755.00
Degruttola, Nicholas Iii	Teacher	\$66,953.00
Devizio, Deanna	Support	\$78,516.00
Dobe, Aaron J	Teacher	\$42,472.00
Donahue, Danielle R	Teacher	\$68,323.00
Dovey, Alyson E	Teacher	\$50,354.00
Dowling, Karen L	Teacher	\$66,953.00
Doyle, Stephanie	Teacher	\$66,953.00
Dulac, Lynn	Teacher	\$40,173.00
Dunton, Kayla	Teacher	\$42,472.00
Duxbury, Kayla N	Teacher	\$43,739.00
Dwyer, Tracy B	Teacher	\$34,341.44
Dyer, Deborah A	Teacher	\$66,953.00
Ebrahimi, Isabel N	Support	\$6,396.00
Edge, Allison M	Teacher	\$50,844.00
Eldredge, Ronald	Maintenance	\$47,543.76
Elliott, John R	Maintenance	\$23,936.00
Esposito, Lisa M	Paraprofessional	\$31,336.48
Farnum, Stephen R	Support	\$51,197.76
Ferland, Lisa M	Support	\$24,524.50
Fiore, Jayne C	Paraprofessional	\$25,053.47
Fisher, Sharon L	Support	\$19,867.32

Name	Position Type	Amount
Fogg, Justin D	Maintenance	\$48,024.00
Francis, Jonathan A	Maintenance	\$4,968.00
Friese, Melanie A	Teacher	\$45,046.00
Furbush, Kathryn C	Paraprofessional	\$25,922.52
Furbush, William G	Administrator	\$139,730.00
Gillis, Kathleen A	Teacher	\$66,953.00
Gott, Keely M	Teacher	\$61,474.00
Greeley, Andrea	Teacher	\$66,953.00
Gualtieri, Susan M	Administrator	\$85,145.00
Hagan, Carrie L	Teacher	\$63,755.00
Hall, Anne M	Paraprofessional	\$21,664.18
Hallowell, Amy M	Teacher	\$68,323.00
Hargreaves, Wendy J	Paraprofessional	\$1,566.40
Hartford, Cassandra L	Paraprofessional	\$23,613.33
Hartzell, Emily E	Teacher	\$69,846.00
Hassine, Ahlem	Teacher	\$42,472.00
Hendrickson, Maria A	Support	\$45,351.36
Herman, Danielle J	Teacher	\$63,755.00
Herman, John C	Teacher	\$66,953.00
Hicks, Rebekah E	Teacher	\$43,878.00
Holland, Jocalyn A	Teacher	\$71,521.00
Jasper, Kristen D	Teacher	\$45,929.00
Joe, Dakota P	Paraprofessional	\$7,120.75
Josiah-Page, Amanda S	Teacher	\$66,953.00
Jukins, David M	Maintenance	\$37,479.60
Kiley, Sarah J	Teacher	\$68,323.00
Knox, Christopher D	Maintenance	\$17,748.00
Kopoulos, Lisa E	Support	\$33,145.13
Koutroubas, Elizabeth A	Teacher	\$41,371.00
Kratimenos, Julie E	Support	\$76,294.00
Lacreta, Allison M	Support	\$28,548.00
Leahy, Jeanette H	Paraprofessional	\$22,284.93
Lewis, Raymond I	Maintenance	\$14,420.00
Lewis, Samantha E	Teacher	\$47,780.00
Limperis, Stephanie L	Teacher	\$69,846.00
Lister, Scott E	Teacher	\$63,755.00

Name	Position Type	Amount
Lizier, Jill	Administrator	\$95,000.00
Luongo, Christine M	Paraprofessional	\$28,095.15
Luzaitis, Stephanie C	Teacher	\$47,780.00
MacDonald, Mark S	Teacher	\$53,766.00
MacLeod, Kimberly D	Food Service Assistant	\$15,232.25
Mahoney, Sarah A	Support	\$82,730.00
Mailhot, Lori F	Food Service Assistant	\$18,694.13
Marasca, Rachelle	Food Service Assistant	\$12,653.75
Marcotte, Richard P	Maintenance	\$57,221.64
Masury, Julia A	Teacher	\$68,323.00
Mazzone, Christopher M	Administrator	\$108,000.00
McAniff, Megan M	Paraprofessional	\$28,095.15
McCallion, Karen A	Teacher	\$61,646.00
McCann, Joanne W	Teacher	\$15,660.03
McCarthy, Julie M	Paraprofessional	\$8,136.18
McDermott, Kerry W	Teacher	\$66,953.00
McDonough, Marianne	Teacher	\$2,679.63
McMahon, Pamela A	Teacher	\$10,258.60
McPhee, Kristine A	Food Service Assistant	\$21,199.09
Meagher, Sean F	Teacher	\$49,210.00
Mirra, Jennifer L	Teacher	\$66,953.00
Miville, Susan	Teacher	\$66,953.00
Mlcuch, Daniel B	Teacher	\$65,734.00
Mongeon, Karen L	Support	\$45,140.00
Mora, Courtney E	Teacher	\$53,766.00
Morin, Julie E	Teacher	\$66,953.00
Mosca, Gabriel R	Teacher	\$63,755.00
Mundo, Paul M	Maintenance	\$39,672.00
Murphy, Amanda C	Administrator	\$93,500.00
Murray, Hayden K	Support	\$17,760.00
Needham, Ellen L	Support	\$51,865.92
Nekton, Tyler R	Administrator	\$80,500.00
Nelson, Irene M	Paraprofessional	\$27,014.56
Nelson, Lindsey M	Teacher	\$47,780.00
Newman, Amy M	Teacher	\$19,858.99
Newman, Kaleigh T	Paraprofessional	\$13,474.24

2022-2023 School Salaries (continued)

Name	Position Type	Amount
Nicosia, Mary Ann	Paraprofessional	\$27,015.04
O'Neil, Emily L	Teacher	\$47,780.00
Ollari Barry, Jennifer F	Teacher	\$42,606.00
Palange, David C	Teacher	\$35,298.52
Palange, David C	Teacher	\$34,547.48
Parzych, Joseph R	Administrator	\$82,100.00
Pattee, Rachael J	Teacher	\$63,755.00
Pelland, Jennifer C	Teacher	\$47,302.00
Pender, Jacqueline S	Teacher	\$66,953.00
Perry, Rachel A	Teacher	\$42,606.00
Peterson, Alysha M	Teacher	\$45,188.00
Peterson, Michelle N	Teacher	\$45,046.00
Petrie, Luetta M	Paraprofessional	\$25,922.52
Pham, Gwen	Support	\$50,112.00
Roberts, Wendy S	Food Service Assistant	\$14,444.38
Robinson, Annette M	Paraprofessional	\$27,015.04
Rooney, Elizabeth M	Teacher	\$43,878.00
Rowell, Stephanie L	Support	\$12,540.00
Rup, Thomas J	Administrator	\$82,950.00
Russell, Jennifer L	Teacher	\$41,371.00
Sarette, Rebecca S	Support	\$33,376.00
Scherbon, Karen R	Teacher	\$43,303.00
Schmidt, Cathy	Teacher	\$47,123.00
Seaman, Karen J	Paraprofessional	\$27,015.04
Sheehan, Cynthia L	Support	\$8,320.00
Slack, Cameron	Teacher	\$42,472.00
Smith, Deryn A	Teacher	\$50,354.00
Snyder, Tiffany R	Support	\$39,160.80
St Cyr, Lindsay K	Teacher	\$50,683.00

Name	Position Type	Amount
Stalzer, Krista A	Administrator	\$89,010.00
Stanley-Berting, Kathleen	Teacher	\$58,753.00
Steele, James P	Food Service Assistant	\$6,014.25
Stempek, Kimberley A	Paraprofessional	\$19,429.48
Street, Shawna R	Teacher	\$47,093.44
Sturzo, Stephanie S	Support	\$44,805.60
Sweitzer, Lindsey W	Teacher	\$63,755.00
Swible, Sarah N	Teacher	\$40,173.00
Sydow, Jessica M	Teacher	\$11,480.90
Thornton, Sean M	Maintenance	\$36,748.80
Toomire, Maureen J	Food Service Assistant	\$14,181.75
Tulchinsky, Taryn E	Teacher	\$46,539.00
Vayda, Christine A	Administrator	\$97,150.00
Velluto, Sarah E	Paraprofessional	\$25,922.52
Vitolo, Marissa N	Teacher	\$63,755.00
Wagner, Sarah C	Support	\$68,000.00
Weeks, Kaley E	Teacher	\$50,354.00
Weisberg, Pat	Teacher	\$71,521.00
Welch, Samantha A	Teacher	\$47,780.00
Welsh, Hannah K	Teacher	\$47,302.00
Wendelken, Dorothy A	Paraprofessional	\$28,095.15
Wisniniti, Cheryl L	Teacher	\$60,504.00
Wood, Michelle Lee	Teacher	\$47,302.00
Woodward, Amy M	Paraprofessional	\$16,797.50
Yates, Catherine C	Teacher	\$71,521.00
Yezbick, Erin C	Support	\$8,400.00
Young, Meghan A	Teacher	\$53,937.00
Yuhas, Julie A	Teacher	\$64,668.00
Zylinski, Catherine F	Administrator	\$105,840.00



Proposed Budget

Epping Local School

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, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/22/2024

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
Jen Chapman	Budget	<i>Jen Chapman</i>
Matt Hehl	Budget	<i>Matthew Hehl</i>
CHRISTIN MCCORMACK	Budget	<i>Christin McCormack</i>
Jordanne Sargent	Budget	<i>Jordanne Sargent</i>
Jason Catering	Budget	<i>Jason Catering</i>
Robyn Gagnon	SIB Rep	<i>Robyn Gagnon</i>
Mark Galloway	SIB Rep	<i>Mark Galloway</i>
Walter M. Gody	Selection Rep	<i>Walter M. Gody</i>

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NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

2024 School Budget and Warrant Articles



New Hampshire
Department of
Revenue Administration

2024
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$4,621,876	\$4,859,661	\$5,380,480	\$0	\$5,380,480	\$0
1200-1299	Special Programs	03	\$2,715,366	\$3,069,254	\$3,140,329	\$0	\$3,140,329	\$0
1300-1399	Vocational Programs	03	\$215,560	\$165,500	\$232,805	\$0	\$232,805	\$0
1400-1499	Other Programs	03	\$323,027	\$320,134	\$374,513	\$0	\$374,513	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$7,875,829	\$8,414,549	\$9,128,127	\$0	\$9,128,127	\$0
Support Services								
2000-2199	Student Support Services	03	\$1,211,394	\$1,227,133	\$1,439,427	\$0	\$1,439,427	\$0
2200-2299	Instructional Staff Services	03	\$901,480	\$987,280	\$1,109,766	\$0	\$1,109,766	\$0
Support Services Subtotal			\$2,112,874	\$2,214,413	\$2,549,193	\$0	\$2,549,193	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$64,848	\$87,175	\$80,576	\$0	\$80,576	\$0
General Administration Subtotal			\$64,848	\$87,175	\$80,576	\$0	\$80,576	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$643,739	\$607,074	\$633,077	\$0	\$633,077	\$0
2400-2499	School Administration Service	03	\$847,667	\$832,821	\$838,477	\$0	\$838,477	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$1,781,337	\$1,619,924	\$1,552,451	\$0	\$1,552,451	\$0
2700-2799	Student Transportation	03	\$767,095	\$922,224	\$945,856	\$0	\$945,856	\$0
2800-2999	Support Service, Central and Other	03	\$5,205,297	\$6,268,570	\$6,805,229	\$0	\$6,805,229	\$0
	Executive Administration Subtotal		\$9,245,135	\$10,250,613	\$10,775,090	\$0	\$10,775,090	\$0
Non-Instructional Services								
3100	Food Service Operations	03	\$0	\$430,083	\$505,329	\$0	\$505,329	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$0	\$430,083	\$505,329	\$0	\$505,329	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition	03	\$0	\$1	\$1	\$0	\$1	\$0
4200	Site Improvement	03	\$0	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	03	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	03	\$0	\$1	\$1	\$0	\$1	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$4	\$4	\$0	\$4	\$0
Other Outlays								
5110	Debt Service - Principal	03	\$0	\$1,045,691	\$1,040,000	\$0	\$1,040,000	\$0
5120	Debt Service - Interest	03	\$0	\$67,638	\$79,399	\$0	\$79,399	\$0
	Other Outlays Subtotal		\$0	\$1,113,329	\$1,119,399	\$0	\$1,119,399	\$0

2024 School Budget and Warrant Articles



New Hampshire
Department of
Revenue Administration

2024
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	03	\$0	\$1	\$25,000	\$0	\$25,000	\$0
5222-5229	To Other Special Revenue	03	\$0	\$462,822	\$461,965	\$0	\$461,965	\$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
Fund Transfers Subtotal					\$486,965	\$0	\$486,965	\$0
Total Operating Budget Appropriations					\$24,644,683	\$0	\$24,644,683	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (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
5251	To Capital Reserve Fund	04	\$300,000	\$0	\$300,000	\$0
			<i>Purpose: Building and Grounds Trust Fund</i>			
5251	To Capital Reserve Fund	05	\$50,000	\$0	\$50,000	\$0
			<i>Purpose: Add to Special Education Capital Reserve Fund</i>			
Total Proposed Special Articles			\$350,000	\$0	\$350,000	\$0

2024 School Budget and Warrant Articles



New Hampshire
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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)
1100-1199	Regular Programs	01	\$19,908	\$0	\$19,908	\$0
			<i>Purpose: Paraprofessional Collective Bargaining Agreement</i>			
1200-1299	Special Programs	01	\$90,904	\$0	\$90,904	\$0
			<i>Purpose: Paraprofessional Collective Bargaining Agreement</i>			
2000-2199	Student Support Services	01	\$7,439	\$0	\$7,439	\$0
			<i>Purpose: Paraprofessional Collective Bargaining Agreement</i>			
2200-2299	Instructional Staff Services	01	\$3,876	\$0	\$3,876	\$0
			<i>Purpose: Paraprofessional Collective Bargaining Agreement</i>			
2800-2999	Support Service, Central and Other	01	\$23,166	\$0	\$23,166	\$0
			<i>Purpose: Paraprofessional Collective Bargaining Agreement</i>			
Total Proposed Individual Articles			\$145,293	\$0	\$145,293	\$0



New Hampshire
Department of
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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
1300-1349	Tuition	03	\$15,500	\$44,390	\$44,390
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$0	\$9,500	\$9,500
1600-1699	Food Service Sales	03	\$255,216	\$281,579	\$281,579
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$148,000	\$156,000	\$156,000
Local Sources Subtotal			\$418,716	\$491,469	\$491,469
State Sources					
3210	School Building Aid	03	\$341,875	\$301,875	\$301,875
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	03	\$100,294	\$113,031	\$113,031
3240-3249	Vocational Aid	03	\$12,000	\$12,000	\$12,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$5,414	\$7,250	\$7,250
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$6,725	\$0	\$0
State Sources Subtotal			\$466,308	\$434,156	\$434,156



New Hampshire
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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Federal Sources					
4100-4539	Federal Program Grants	03	\$767,769	\$461,965	\$461,965
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$189,749	\$118,000	\$118,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	03	\$20,000	\$20,000	\$20,000
4590-4999	Other Federal Sources (non-4810)	03	\$0	\$66,000	\$66,000
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$977,518	\$655,965	\$655,965
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	03	\$0	\$25,000	\$25,000
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	04, 05	\$0	\$350,000	\$350,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$375,000	\$375,000
Total Estimated Revenues and Credits			\$1,862,542	\$1,956,590	\$1,956,590



Budget Summary

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$24,644,683	\$24,644,683
Special Warrant Articles	\$350,000	\$350,000
Individual Warrant Articles	\$145,293	\$145,293
Total Appropriations	\$25,139,976	\$25,139,976
Less Amount of Estimated Revenues & Credits	\$1,956,590	\$1,956,590
Less Amount of State Education Tax/Grant	\$1,716,649	\$1,716,649
Estimated Amount of Taxes to be Raised	\$21,466,737	\$21,466,737



New Hampshire
Department of
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Supplemental Schedule

1. Total Recommended by Budget Committee	\$25,139,976
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,040,000
3. Interest: Long-Term Bonds & Notes	\$79,399
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$1,119,399
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$24,020,577
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,402,058
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$145,293
10. Voted Cost Items (Voted at Meeting)	\$145,293
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	
	\$27,542,034



Default Budget of the School District

Epping Local School

For the period beginning July 1, 2024 and ending June 30, 2025

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 1/22/2024

SCHOOL BOARD OR 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
Heather Clark	Chair	Heather B Clark
Ben Leavitt	member	Benjamin Leavitt
Julie Knight	member	Julie Knight
Jennifer Jacoby	member	Jennifer Jacoby
Robin O'Day	member	Robin A. O'Day

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2024 School Budget and Warrant Articles



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$4,859,661	\$446,963	\$0	\$5,306,624
1200-1299	Special Programs	\$3,069,254	\$77,188	\$0	\$3,146,442
1300-1399	Vocational Programs	\$165,500	\$67,305	\$0	\$232,805
1400-1499	Other Programs	\$320,134	(\$277)	\$0	\$319,857
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$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		\$8,414,549	\$591,179	\$0	\$9,005,728
Support Services					
2000-2199	Student Support Services	\$1,227,133	\$212,722	\$0	\$1,439,855
2200-2299	Instructional Staff Services	\$987,280	\$19,885	\$0	\$1,007,165
Support Services Subtotal		\$2,214,413	\$232,607	\$0	\$2,447,020
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$87,175	(\$15,100)	\$0	\$72,075
General Administration Subtotal		\$87,175	(\$15,100)	\$0	\$72,075
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$607,074	\$28,684	\$0	\$635,758
2400-2499	School Administration Service	\$832,821	(\$4,308)	\$0	\$828,513
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$1,619,924	(\$118,489)	(\$10,000)	\$1,491,435
2700-2799	Student Transportation	\$922,224	(\$39,800)	\$0	\$882,424
2800-2999	Support Service, Central and Other	\$6,268,570	\$427,700	\$0	\$6,696,270
Executive Administration Subtotal		\$10,250,613	\$293,787	(\$10,000)	\$10,534,400
Non-Instructional Services					
3100	Food Service Operations	\$430,083	\$18,288	\$0	\$448,371
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$430,083	\$18,288	\$0	\$448,371



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$1	\$0	\$0	\$1
4200	Site Improvement	\$1	\$0	\$0	\$1
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$1	\$0	\$0	\$1
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal	\$4	\$0	\$0	\$4
Other Outlays					
5110	Debt Service - Principal	\$1,045,691	(\$5,691)	\$0	\$1,040,000
5120	Debt Service - Interest	\$67,638	\$11,761	\$0	\$79,399
	Other Outlays Subtotal	\$1,113,329	\$6,070	\$0	\$1,119,399
Fund Transfers					
5220-5221	To Food Service	\$1	\$0	\$0	\$1
5222-5229	To Other Special Revenue	\$462,822	(\$857)	\$0	\$461,965
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$462,823	(\$857)	\$0	\$461,966
	Total Operating Budget Appropriations	\$22,972,989	\$1,125,974	(\$10,000)	\$24,088,963



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	staff increases
5120	interest bond
5110	payment bond
3100	staff increases
2200-2299	Change in staff salaries
1400-1499	change in salary athletic director
2310-2319	increase auditor decrease board expenses
2600-2699	less savings in oil and one time expense
1100-1199	CBA increases
2400-2499	change in staff
1200-1299	CBA increases
2000-2199	CBA increases
2700-2799	one year sped extension
2800-2999	CBA increase and health increase
5222-5229	reduced grants
1300-1399	SST increase tuition

2024 EPPING SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the Epping School District, for the transaction of all business other than voting by official ballot, shall be held Thursday, February 8, 2024, at 7:00 p.m. in the Epping Middle School Gymnasium. The first session shall consist of explanation, discussion, and debate of warrant articles 1-5. Warrant articles may be amended, subject to the following limitations:

- a) Warrant articles whose wording is prescribed by law shall not be amended.
- b) Warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.
- c) No warrant article shall be amended to eliminate the subject matter of the article, but an amendment to change the dollar amount of an appropriation is permitted.

SECOND SESSION OF ANNUAL MEETING (VOTING)

You are hereby notified that the second session of the annual meeting of the Epping School District shall be held at the Epping Middle School Gymnasium in said District on the 12th day of March, 2024, at seven o'clock in the morning for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on said official ballot, and to vote on all warrant articles from the first session on official ballot per RSA 40:13. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 AM and will not close earlier than 7:00 PM.

Article A: To choose the following School District officers:

One School Board Member	3-Year Term
One School Board Clerk	3- Year Term
One School District Treasurer	3- Year Term

Article 01: Paraprofessional Collective Bargaining

To see if the town will vote to approve the cost items included in the collective bargaining agreement reached between the Epping School Board and the Epping Paraprofessional 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
2024-2025	\$145,293.00
2025-2026	\$132,605.00
2026-2027	\$140,464.00

and further to raise and appropriate \$145,293.00 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) Board 5-0 Budget Committee 9-0-0 recommended this appropriation

Article 02: Special Meeting for Defeated/Amended Collective Bargaining Agreements

Shall the town, if warrant article #01 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article cost items only? (Majority vote required)
Board 5-0 recommended this article.

Article 03: Operating Budget

Shall the Epping School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$24,644,683.00? Should this article be defeated, the default budget shall be \$24,145,921.00, which is the same as last year, with certain adjustments required by previous action of the Epping School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)
Board 5-0 Budget Committee 8-0-1 recommended this appropriation.

Article 04: Add to Buildings and Grounds Capital Reserve

Shall the Epping School District vote to raise and appropriate up to the sum of \$300,000 to be added to the Buildings and Grounds Capital Reserve Fund previously established in 2013, this sum to come from June 30 fund balance available for transfer on July 1? (No amount to be raised from additional taxation.) (Majority vote required)
Board 5-0 Budget Committee 7-1-1 recommended this appropriation.

Article 05: Add to Special Education Capital Reserve Fund

Shall the Epping School District vote to raise and appropriate up to the sum of \$50,000 to be added to the Special Education Capital Reserve Fund previously established in 2017, this sum to come from June 30 fund balance available for transfer on July 1? (No amount to be raised from additional taxation.) (Majority vote required)
Board 5-0 Budget Committee 8-1-0 recommended this appropriation.

Article 06: Petitioned Warrant

To see if Epping voters shall require that before January 1 of each year the Epping School Board shall adopt a budget required for the expenses of the school administrative unit for the next fiscal year, which budget may include the salary and expenses of supervisors of health, physical education, music, art, and guidance, and any other employees, and shall include the expenses necessary for the operation of the school administrative unit. All staff specified on the Department of Education Form A12D, including superintendents, assistant superintendents, finance professionals, business administrators, instructional support professionals, other (non-instructional) professionals, teacher consultants, and the regularly employed office personnel

of the school administrative unit office shall be deemed employees of the school administrative unit for the purposes of payment of salaries and contributions to the employee's retirement system of the state of New Hampshire and workers' compensation. This school administrative unit budget shall appear as a separate article on the School District warrant and shall require a majority vote for passage.

To transact any other business which may legally become before this meeting.
Given under our hands at said Epping this 18th day of January 2024.

EPPING SCHOOL BOARD

Feather B Clark
Jennifer Grolley
Julie Grot
Benjamin A. Leavitt
Roslin A. O'Day

A true copy of warrant – attest:

EPPING SCHOOL BOARD

Feather B Clark
Jennifer Grolley
Julie Grot
Benjamin A. Leavitt
Roslin A. O'Day

2023 Epping School District Annual Meeting Minutes

State of New Hampshire
February 9, 2023, 7:00 P.M.
Epping Middle School Gym

The Epping School Board held its annual Deliberative Session in the Epping Middle School Gym. The purpose of the meeting was to discuss and amend articles to be presented on the Official School Ballot on the March 14, 2023 annual Voting Day.

The meeting was called to order at 7 PM by Moderator Katherine Cooper. Ms. Cooper asked the Boards to introduce themselves:

School Board Chairman Heather Clark; Vice Chairman Ben Leavitt, Robin O'Day, Julie Knight and Jennifer Jacoby; SAU #14 Superintendent Bill Furbush and Business Administrator Christine Vayda. Legal Counsel Anthony Muir attended the meeting.

Budget Committee Chairman Michael Charkowski, Vice Chairman Steve Ozols, Mary Dyer, Jen Chapman, Mark Vallone, Brian Reed, Jordeene Sargent and Joe Trombley (Selectman's Representative)

Moderator Cooper read the Rules of Procedure to the audience along with the First and Second Session to the audience.

Moderator Cooper read the following:

First Session of Annual Meeting (Deliberative)

You are hereby notified that the first session of the annual meeting of the Epping School District, for the transaction of all business other than voting by official ballot, shall be held Thursday, February 9, 2023, at 7:00 PM in the Epping Middle School Gymnasium. The first session shall consist of explanation, discussion, and debate of warrant articles 1-8. Warrant articles may be amended, subject to the following limitations:

- a. Warrant articles whose wording is prescribed by law shall not be amended.
- b. Warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.
- c. No warrant article shall be amended to eliminate the subject matter of the article, but an amendment to change the dollar amount of an appropriation is permitted.

Second Session of Annual Meeting (Voting)

You are hereby notified that the second session of the annual meeting of the Epping School District shall be held at the Epping Middle School Gymnasium in said District on the 14th day of March, 2023, at seven o'clock in the morning for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on said official ballot, and to vote on all warrant articles from the first session on official ballot per RSA 40:13. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 AM and will not close earlier than 7:00 PM.

Article A: To choose the following School District officers:

- Two School Board Members
3-Year Term
- One School Board Moderator
3-Year Term

The evening was opened with a song from the Grade 3-5 choir led by Music Teach Jenn Ollairi Barry. Students Alice and Hayden led the Pledge of Allegiance.

School Superintendent Bill Furbush offered a power point presentation explaining the 2023 budget with increases for Special Education and utilities (oil, propane and electricity rates)

The presentation reviewed the projects that have been accomplished. The HVAC plan at the EMHS and the EES parking lot have been completed. The new Administrative teams at both buildings with long-range strategic plans has been developed. A new LED upgrade will be a cost savings. Security improvements with computer server upgrades, SAU doors and locks along with a safe vestibule entry procedure.

Looking forward, graduation requirements have been increased and study halls limited for a more rigorous curriculum. The EMHS roof and ventilations units need to be replace. Continued culture and climate for staff and students with goals identified continue to be updated. EMHS is being transitioned into one school and a 5-year Capital Improvement Plan is being created which includes the HVAC at EES.

Article 01: Teachers Association Collective Bargaining

Shall the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Epping School Board and the Epping Teachers 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
2023-2024	\$376,157
2024-2025	\$377,474

and further to raise and appropriate \$376,157.00 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) Board 5-0-0 Budget Committee 9-1-0 recommended this appropriation

School Board Chairman Heather Clark made a motion to accept Article 1 as read. Seconded by School Vice Chairman Ben Leavitt.

Motion by Marc Nickerson to not reconsider this article again tonight. Seconded by Chairman Heather Clark. A hand vote was taken and the motion passed.

There was no more discussion. Article 1 will appear on the ballot as written.

Article 02: Special Meeting for Defeated/Amended Collective Bargaining Agreements

Shall the town, if {WARRANT ARTICLE #01} is defeated, authorize the governing body to call one special meeting, at its option, to address

{WARRANT ARTICLE #01} cost items only? (Majority vote required) Board 5-0-0 recommended this article

School Board Chairman Heather Clark made a motion to accept Article 2 as read. Seconded by School Vice Chairman Ben Leavitt.

There was no discussion. Article 2 will appear on the ballot as written.

Article 03: Operating Budget

Shall the Epping School District raise and appropriate as an operating budget, not including appropriations by special

warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$22,596,832.00? Should this article be defeated, the default budget shall be \$22,477,386.00, which is the same as last year, with certain adjustments required by previous action of the Epping School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Board 5-0-0 Budget Committee 8-2-0 recommended this appropriation

School Board Chairman Heather Clark made a motion to accept Article 3 as read. Seconded by School Board Vice Chairman Ben Leavitt.

Mike Vose from Olde Bridge Lane asked if the Teachers Association Collective Bargaining amount was added into this budget amount. School Board Vice Chairman Ben Leavitt explained that it was not part of the proposed budget that if Article 1 was to pass, it would be added to the current proposed budget. Budget Committee Chairman Michael Charkowski explained the Budget Committee asked the School Board to keep their budget under a 6.8% increase. With both Article 1 and Article 3 the increase is less at 4.46%.

Motion by Marc Nickerson to not reconsider this article again tonight. Seconded by Tom Gauthier. A hand vote was taken and the motion passed.

There was no more discussion. Article 3 will appear on the ballot as written.

Article 04: Add to Buildings and Grounds Capital Reserve

Shall the Epping School District vote to raise and appropriate up to the sum of \$300,000 to be added to the Buildings and Grounds Capital Reserve Fund previously established in 2013? This sum to come from June 30 fund balance available for transfer on July 1. (No amount to be raised from additional taxation.) (Majority vote required)

Board 5-0-0 Budget Committee 1 0-0-0 recommended this appropriation

School Board Chairman Heather Clark made a motion to accept Article 4 as read. Seconded by School Vice Chairman Ben Leavitt.

There was no discussion. Article 4 will appear on the ballot as written.

Article 05: Add to Special Education Capital Reserve Fund

Shall the Epping School District vote to raise and appropriate up to the sum of \$100,000 to be added to the Special Education Capital Reserve Fund previously established in 2017? This sum to come from June 30 fund balance available for transfer on July 1. (No amount to be raised from additional taxation.) (Majority vote required)

Board 5-0-0 Budget Committee 10-0-0 recommended this appropriation

School Board Chairman Heather Clark made a motion to accept Article 5 as read. Seconded by School Vice Chairman Ben Leavitt.

There was no discussion. Article 5 will appear on the ballot as written.

Article 06: By Petition: Town Zoning Ordinances

Shall the Epping School District be required to follow the Town Zoning Ordinance regarding signs?

(Majority Vote Required) Board 5-0-0 recommended this article

School Board Chairman Heather Clark made a motion to accept Article 6 as read. Seconded by School Vice Chairman Ben Leavitt.

Article 07: By Petition: Consistent Grading Systems

Shall the Epping School District return to the long practiced, traditional, grading system for the Epping Middle/High School student body. The purpose of this article is to provide a universal understood Grading system; namely: A, B, C, D, F.

(Majority Vote Required) Board 0-1-4 recommended this article

Robert Hodgman spoke on Article 7 and Article 8 as he was the author of both. He was on the Task Force to change the grading system as it has been proven to affect student's choice of colleges and scholarships.

Motion by Robert Hodgman to amend Article 7 adding Shall the Epping School District return to the long practiced, traditional, grading system for the Epping Middle/High School student body "beginning 2023-2024 school year".

The purpose of this article is to provide a universal understood Grading system; namely: A, B, C, D, F. Seconded by Michael Vose. Motion failed 48-54.

Motion by Robert Hodgman to remove the School Boards recommendation

"0-1-4". This was not acted on as Attorney Muir spoke this is not a legal action.

Motion by Jeff Leombruno this should be implemented to students who have previously had this grading system (A, B, C, D, F) in the Epping School System. Seconded by Christopher Mazzone. Amy Hodgman commented if this motion passes as stated the article will not be able to be enforced.

Robert Hodgman said this article is for the Epping Middle/High School for the students trying to go college and they will lose money for scholarships.

A hand vote was taken on the motion and failed.

Emily Anderson wanted the public to know the previous speakers do not speak for all the parents and teachers.

Robert Hodgman reported competency-based education was a law but not competency grading. The towns of Kingston and Raymond have abandoned the competency grading.

Emily Anderson is a teacher and likes to provide competency reports to parents and share information with no grading.

A motion was made from the floor to move the question and seconded from the floor. Motion carried.

Article 08: By Petition: Percent of Grade for Homework

Shall the Epping School District vote to eliminate the policy of homework being worth only 10% of a student's grade for every subject offered. For Example: Shouldn't Algebra homework assignments, over the course of a semester, count for more than 10% of a student's grade if they are expected to do it almost every day, which is different than some other subjects? (Majority Vote Required) Board 0-1-4 recommended this article

School Board Chairman Heather Clark made a motion to accept Article 8 as read. Seconded by School Vice Chairman Ben Leavitt.

There was no further discussion. Article 8 will appear on the ballot as written.

As there were not more discussions, Moderator Cooper adjourned the meeting with a motion from Heath Clark to adjourn and the second from Ben Leavitt at 8:10 PM.

Respectfully Submitted,



Joyce Blanchard, School District Clerk

Joyce Blanchard



**OFFICIAL BALLOT
ANNUAL SCHOOL ELECTION
EPPING, NEW HAMPSHIRE
MARCH 14, 2023**

Joyce A. Blanchard
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ●
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SCHOOL BOARD

3 years	Vote for not more than 2	
AARRON R. DUPUIS	<i>256</i>	<input type="radio"/>
JENNIFER JACOBY	<i>576</i>	<input type="radio"/>
ROBIN O'DAY	<i>521</i>	<input type="radio"/>
		<input type="radio"/>
	(Write-in)	<input type="radio"/>
	(Write-in)	<input type="radio"/>

SCHOOL MODERATOR

3 years	Vote for not more than 1	
MICHAEL VOSE	<i>439</i>	<input type="radio"/>
ADAM MUNGUIA	<i>442</i>	<input type="radio"/>
		<input type="radio"/>
	(Write-in)	<input type="radio"/>

ARTICLES

Article 01: Teachers Association Collective Bargaining

Shall the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Epping School Board and the Epping Teachers 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
2023-2024	\$376,157.00
2024-2025	\$377,474.00

and further to raise and appropriate \$376,157.00 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) YES *513*
NO *352*

Board 5-0-0 Budget Committee 9-1-0 recommended this appropriation

Article 02: Special Meeting for Defeated/Amended Collective Bargaining Agreements

Shall the town, if {WARRANT ARTICLE #01} is defeated, authorize the governing body to call one special meeting, at its option, to address {WARRANT ARTICLE #01} cost items only? (Majority vote required)

Board 5-0-0 recommended this article YES *546*
NO *375*

Article 03: Operating Budget

Shall the Epping School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$22,596,832.00? Should this article be defeated, the default budget shall be \$22,477,386.00, which is the same as last year, with certain adjustments required by previous action of the Epping School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Board 5-0-0 Budget Committee 8-2-0 recommended this appropriation YES *486*
NO *379*

Article 04: Add to Buildings and Grounds Capital Reserve

Shall the Epping School District vote to raise and appropriate up to the sum of \$300,000 to be added to the Buildings and Grounds Capital Reserve Fund previously established in 2013? This sum to come from June 30 fund balance available for transfer on July 1. (No amount to be raised from additional taxation.) (Majority vote required)

Board 5-0-0 Budget Committee 10-0-0 recommended this appropriation YES *565*
NO *350*

Article 05: Add to Special Education Capital Reserve Fund

Shall the Epping School District vote to raise and appropriate up to the sum of \$100,000 to be added to the Special Education Capital Reserve Fund previously established in 2017? This sum to come from June 30 fund balance available for transfer on July 1. (No amount to be raised from additional taxation.) (Majority vote required)

Board 5-0-0 Budget Committee 10-0-0 recommended this appropriation YES *536*
NO *325*

VOTE BOTH SIDES OF BALLOT

ARTICLES CONTINUED

Article 06: By Petition: Town Zoning Ordinances

Shall the Epping School District be required to follow the Town Zoning Ordinance regarding signs?
(Majority vote required)
Board 5-0-0 recommended this article

YES 710
NO 135

Article 07: By Petition: Consistent Grading Systems

Shall the Epping School District return to the long practiced, traditional, grading system for the Epping Middle/High School student body. The purpose of this article is to provide a universal understood Grading system; namely: A, B, C, D, F.
(Majority vote required)
Board 0-1-4 recommended this article

YES 591
NO 253

Article 08: By Petition: Percent of Grade for Homework

Shall the Epping School District vote to eliminate the policy of homework being worth only 10% of a student's grade for every subject offered. For Example: Shouldn't Algebra homework assignments, over the course of a semester, count for more than 10% of a student's grade if they are expected to do it almost every day, which is different than some other subjects?
(Majority vote required)
Board 0-1-4 recommended this article

YES 446
NO 386

VOTE BOTH SIDES OF BALLOT



James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

December 29, 2023

To the Members of the School Board and Superintendent
Epping School District
213 Main Street
Epping, New Hampshire 03042

* Also licensed in Maine
** Also licensed in Vermont

Dear Members of the School Board and Superintendent:

We have audited the financial statements of the Epping School District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 21, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 10, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Epping School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated July 10, 2023.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201 and in conjunction with the Firm's Quality Control Document, we annually review with all engagement staff potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

193 North Main Street, Concord, New Hampshire, 03301 • 603-225-6996
www.plodzik.com

Significant Risks Identified

We have identified the following significant risks through our risk assessment procedures. These risks are identified universally in New Hampshire governmental entity audits performed by our firm. As a result of these risks the engagement team developed an audit approach that specifically addresses these significant risks:

- Management override of controls;
- Improper revenue recognition; and
- Approval of adjusting journal entries.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Epping School District is included in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the Epping School District changed accounting principles to change the way the School District reports subscription based services by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the fiscal year 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources are based on future events, such as employment, mortality, and healthcare cost trends, as well as estimates of the value of reported amounts. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability; deferred outflows and inflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

There are no significant or unusual transactions identified during our audit.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.



Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. A list of these adjustments for the general, food service, and grants funds are attached to this letter. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Epping School District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances That Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances have arisen.

Representations Requested From Management

We have requested certain written representations from management, which are included in the representation letter dated December 21, 2023.

Management's Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Key Audit Matters

We have determined that there are no key audit matters to communicate.

Modification of the Auditor's Report

We have not made any modification of the Auditor's Report

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Epping School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Epping School District's auditors.

Purchase Orders (repeated comment)

Testing of School District purchases indicated that purchase orders are not consistently used nor are they always prepared and approved prior to the purchase of goods or services. For example, in the disbursement testing of the 36 items tested seven, or 31%, did not have a properly approved purchase order completed prior to the date of the purchase. According to the School District's purchasing policy, all purchases should have a properly completed and approved purchase order prior to making the purchase.



This lack of following the purchasing policy can result in overspending of budget lines and the potential for inappropriate or unapproved purchases to be made. We recommend that the School District review the purchasing policy and ensure that it is meeting the practices and goals of the School District. Further, the School District should ensure that all purchases have the necessary approval prior to incurring the liability.

School District Policies (repeated comment)

Review of the School District's significant accounting and fiscal policies indicated that many of these policies have not been updated in many years. In order to ensure policies are relevant, appropriate, consistent, and in line with the School District's goals, they should be reviewed and updated by the School Board on a regular basis. We recommend that these policies be reviewed and updated by the Board at least every 3-5 years, more often on certain policies as required by State statutes.

Student Activity Funds (repeated comment)

We noted deposits which were not made to the bank in a timely manner. When funds are held at the school for more than a week the risk of misappropriation and misstatement of funds increases significantly. This lack of timeliness can impact the accuracy of reported balances. We recommend that the School District ensure all funds received for student activities be deposited to the bank within a week of receipt.

Adjusting Journal Entries (repeated comment)

We noted during review of adjusting journal entries that the entries are not being consistently reviewed and approved. Additionally, support for all adjustments was not maintained. Per best practice, adjusting journal entries should be reviewed and approved by an individual other than the one to record the entry and support for the necessity of each entry should be retained. Without proper review and approval, incorrect entries could be made, leading to inaccurate balances. We recommend that all adjusting journal entries be reviewed and approved by someone other than the individual to record them.

Negative Account Balances – Epping Elementary School

We noted that the Grade 5 account for Epping Elementary School student activity fund, had a negative beginning and ending balance for the fiscal year. Per best practice, accounts should not have negative balances as it can cause potential cash flow issues. We recommend that fund balances are being kept updated and that funds are appropriate and allocated prior a purchase or disbursement.

Other Matters

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62, issued in June 2022, will be effective for the School District with its fiscal year ended June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, Compensated Absences, issued in June 2022, will be effective for the School District with its fiscal year ended June 30, 2024. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

Respectfully,


PLODZIK & SANDERSON
Professional Association

Concord, New Hampshire

Attachments:
Gov Letter AJE Attachment



Client: **1234 - Epping School District**
 Engagement: **2023 - Epping School District**
 Period Ending: **6/30/2023**
 Trial Balance: **001.0000 - Government Fund Trial Balance**
 Workpaper: **910.0031 - Gov Letter AJE Attachment**
 Fund Level: **Fund**
 Index: **30, 10, 21, 22, 23**

Auditor's Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 5				
510.1710				
CLIENT ENTRY: To bring the food service inventory to actual per listing				
21-0000-1161-00-00000	INVENTORY		3,087.00	
21-3100-5630-10-00000	FOOD - ELEM			1,141.00
21-3100-5630-30-00000	FOOD - HIGH			1,946.00
Total			<u>3,087.00</u>	<u>3,087.00</u>
Adjusting Journal Entries JE # 6				
540.0020				
CLIENT ENTRY: To reconcile clearly trivial difference in fund balance.				
23-1990-4000-00-10001	NH CHARTITABLE FUND		252.00	
23-0000-3770-00-00000	RESTRICTED FUND BALANCE			252.00
Total			<u>252.00</u>	<u>252.00</u>
Adjusting Journal Entries JE # 7				
540.0020				
AUDIT ONLY: To net down interfund activity.				
23-0000-2500-00-00000	DTF		11,226.00	
23-0000-2510-00-00000	DTF			9,297.00
23-0000-2522-00-00000	DTF			1,929.00
Total			<u>11,226.00</u>	<u>11,226.00</u>
Adjusting Journal Entries JE # 9				
400.0020				
CLIENT ENTRY: To adjust immaterial difference in fund balance through current year activity.				
10-1910-4000-00-00000	LOCAL - RENTAL INCOME		10,971.00	
10-1990-4000-00-00000	LOCAL - MISCELLANEOUS		6,864.00	
10-0000-3770-00-00000	UNASSIGNED FUND BALANCE			17,835.00
Total			<u>17,835.00</u>	<u>17,835.00</u>
Adjusting Journal Entries JE # 10				
550.0020				
CLIENT ENTRY: To adjust beginning fund balance in the capital project to agree with prior year.				
30-0000-3770-00-00000	UNRESERVED FUND BALANCE - CAP		165,002.00	
30-5251-4000-00-00000	TRANSFER FROM CAPITAL RESERVE FUND			165,002.00
Total			<u>165,002.00</u>	<u>165,002.00</u>
Adjusting Journal Entries JE # 11				
550.1100				
CLIENT ENTRY: To record transfer out of the capital project to close out DTF for remaining bond proceeds to be used in the general fund to cover debt payments. Due to capital reserves will be cleared as immaterial.				
10-0000-2500-00-00000	DTF		165,002.00	
30-0000-20520-00-00000	Due to Capital Reserve Funds		13,359.00	
30-5251-4900-00-00000	TRANSFER TO GENERAL FUND		165,002.00	
10-5251-4900-00-00000	TRANSFGER FROM CAPITAL PROJECT			165,002.00
30-0000-2500-00-00000	DTF			178,361.00
Total			<u>343,363.00</u>	<u>343,363.00</u>
Adjusting Journal Entries JE # 12				
300.1600				
CLIENT ENTRY: To wipe out clearly trivial prepaid through current activity. To also wipe out trivial balance in the HVAC cash account.				
10-0000-1104-00-00000	CASH - TD BANK EES HVAC BOND ACCT		124.00	
10-1100-5610-10-00000	SUPPLIES - ELEM		3,900.00	
10-0000-1181-00-00000	PREPAID ITEMS			3,900.00
10-1990-4000-00-00000	LOCAL - MISCELLANEOUS			124.00
Total			<u>4,024.00</u>	<u>4,024.00</u>
Adjusting Journal Entries JE # 13				
510.5300				
CLIENT ENTRY: To adjust USDA Commodities to actual per the listing				
21-3100-5632-00-00000	USDA COMMODITY EXPENSE		14,291.00	
21-4590-4000-00-00000	USDA COMMODITY REVENUE			14,291.00
Total			<u>14,291.00</u>	<u>14,291.00</u>
Adjusting Journal Entries JE # 14				
520.5100				
CLIENT ENTRY: To adjust miscellaneous difference in Grant receivables that has been carried over since FY 2020 through the general fund.				
22-0000-2500-00-00000	DTF		20,795.00	
22-0000-1140-00-00000	INTERGOVERNMENTAL RECEIVABLE			20,795.00
Total			<u>20,795.00</u>	<u>20,795.00</u>
Adjusting Journal Entries JE # 15				
540.0020				
AUDIT ONLY: To net down Interfund activity.				
22-0000-2510-00-00000	DTF		150,973.00	
22-0000-2523-00-00000	DTF		1,928.00	
22-0000-2500-00-00000	DTF			67,924.00
22-0000-2521-00-00000	DTF			84,977.00
Total			<u>152,901.00</u>	<u>152,901.00</u>

Adjusting Journal Entries JE # 16	300.8100		
CLIENT ENTRY: To reclassify expenditures into the correct lines.			
10-2600-5432-00-00000 REPAIR OF GROUNDS		427,094.00	
10-5252-5930-00-00000 TRANSFER TO EXPEND TRUST FUND			427,094.00
Total		<u>427,094.00</u>	<u>427,094.00</u>
Adjusting Journal Entries JE # 17	300.8100		
AUDIT ONLY: To adjust trivial difference in interfunds.			
10-1100-5610-10-00000 SUPPLIES - ELEM		4,405.00	
10-0000-2500-00-00000 DTF			4,405.00
Total		<u>4,405.00</u>	<u>4,405.00</u>
Adjusting Journal Entries JE # 18	300.7200		
CLIENT ENTRY: To reverse retirement expenditures related to FY 2023 lump sum payments.			
10-0000-2462-00-00000 RETIREMENT PAYABLE		83,308.00	
10-2900-5232-00-00000 CERTIFIED RETIREMENT SAU			5,819.00
10-2900-5232-10-00000 CERTIFIED RETIREMENT ELEMENTARY			38,025.00
10-2900-5232-11-00000 CERTIFIED RETIREMENT PRESCHOOL			5,089.00
10-2900-5232-12-00000 TEACHERS RETIREMENT KINDER			2,023.00
10-2900-5232-20-00000 CERTIFIED RETIREMENT MIDDLE			19,139.00
10-2900-5232-30-00000 CERTIFIED RETIREMENT HIGH			13,414.00
Total		<u>83,308.00</u>	<u>83,308.00</u>
Adjusting Journal Entries JE # 19	300.7300		
CLIENT ENTRY: To restore Health and Dental Insurance Payables to the correct lines.			
10-2900-5211-00-00000 HEALTH DISTRICT WIDE		433,172.00	
10-2900-5211-10-00000 HEALTH ELEMENTARY		11,227.00	
10-2900-5211-11-00000 HEALTH PRESCHOOL		40,820.00	
10-2900-5211-20-00000 HEALTH MIDDLE		577.00	
10-2900-5211-30-00000 HEALTH HIGH		14,055.00	
10-2900-5212-00-00000 DENTAL DISTRICT WIDE		24,035.00	
10-2900-5212-10-00000 DENTAL ELEMENTARY		273.00	
10-2900-5212-11-00000 DENTAL PRESCHOOL		1,455.00	
10-2900-5212-20-00000 DENTAL MIDDLE		43.00	
10-2900-5212-30-00000 DENTAL HIGH		504.00	
10-0000-2466-00-00000 HEALTH INSURANCE PAYABLE			499,851.00
10-0000-2467-00-00000 DENTAL INSURANCE PAYABLE			26,310.00
Total		<u>526,161.00</u>	<u>526,161.00</u>
Adjusting Journal Entries JE # 20	400.4000		
CLIENT ENTRY: To reclassify unassigned fund balance for the 2.5% retainment of 06/30/2023 fund balance.			
10-0000-3770-00-00000 UNASSIGNED FUND BALANCE		170,183.00	
10-0000-3773-00-00000 COMMITTED FUND BALANCE - RETAINED			170,183.00
Total		<u>170,183.00</u>	<u>170,183.00</u>
Adjusting Journal Entries JE # 21	510.1800		
CLIENT ENTRY: To adjust student balances to actual			
21-1611-4000-00-00000 LOCAL - SCHOOL LUNCH PROGRAM		4,384.00	
21-0000-1153-00-00000 ACCOUNTS RECEIVABLE			20.00
21-0000-2441-00-00000 UNEARNED REVENUE- STUDENT BALANCES			4,364.00
Total		<u>4,384.00</u>	<u>4,384.00</u>
Adjusting Journal Entries JE # 22	510.1800		
CLIENT ENTRY: To defer unspent Supply Chain grant money.			
21-4590-4000-00-00000 USDA COMMODITY REVENUE		11,014.00	
21-0000-2442-00-00000 UNEARNED REVENUE - GRANTS			11,014.00
Total		<u>11,014.00</u>	<u>11,014.00</u>
Adjusting Journal Entries JE # 26	520.0000		
CLIENT ENTRY: To close out trivial amount in accounts payable and immaterial amount in payroll adjustment through the general fund.			
22-0000-2500-00-00000 DTF		13,545.00	
22-0000-2420-00-00000 YEAR END PAYABLES			33.00
22-0000-2490-00-00000 PAYROLL ADJUSTMENT			13,512.00
Total		<u>13,545.00</u>	<u>13,548.00</u>
Adjusting Journal Entries JE # 28	300.2100		
AUDIT ONLY: To record additional payables requested by the client.			
10-1200-5564-00-00000 TUITIONS - PRIVATE & OTHER		5,516.00	
10-1200-5564-00-00000 TUITIONS - PRIVATE & OTHER		5,240.00	
10-1420-5314-20-00000 ATHLETIC OFFICIALS - MIDDLE		110.00	
10-2320-5531-00-00000 SUPT TELEPHONE		425.00	
10-2400-5531-10-00000 TELEPHONE - ELEM		110.00	
10-2400-5531-20-00000 TELEPHONE - MIDDLE		476.00	
10-2400-5531-30-00000 TELEPHONE - HIGH		476.00	
10-2400-5890-20-00000 END OF YEAR CELEBRATION- MIDDLE		156.00	
10-2400-5890-30-00000 GRADUATION EXPENSE		192.00	
10-0000-2421-00-00000 ACCOUNT PAYABLES			12,701.00
Total		<u>12,701.00</u>	<u>12,701.00</u>
Adjusting Journal Entries JE # 29	510.1710		
To adjust nonspendable fund balance for inventory balance,			
21-0000-3772-00-00000 NONSPENDABLE FUND BALANCE		7,862.00	

21-0000-3770-00-00000	RESTRICTED FUND BALANCE			7,882.00	7,882.00
Total			<u><u>7,882.00</u></u>	<u><u>7,882.00</u></u>	
Adjusting Journal Entries JE # 30		300,8100			
To adjust pooled cash balances to actuals.					
10-0000-2523-00-00000	POOLED CASH (GRANT)		9,287.00		
10-0000-2524-00-00000	YEAR END PAYABLES		22,639.00		
10-0000-2500-00-00000	DTF			31,936.00	
Total			<u><u>31,936.00</u></u>	<u><u>31,936.00</u></u>	
	Total Adjusting Journal Entries		<u><u>2,025,389.00</u></u>	<u><u>2,025,389.00</u></u>	
	Total All Journal Entries		<u><u>2,025,389.00</u></u>	<u><u>2,025,389.00</u></u>	

SPED Detailed Expenditure

EPHING SCHOOL DISTRICT 2022-2023

DETAILED EXPENDITURE & REVENUE DATA FOR SPECIAL EDUCATION (HANDICAPPED / DISABLED ONLY) (ALL FUNDS)

REQUIRED PER RSA 32:11-a

<u>EXPENDITURE</u>	<u>2021-2022</u>	<u>2022-2023</u>
Instruction	\$3,162,450	\$3,387,309
Related Services	\$891,624	\$797,685
Administration	\$345,994	\$626,025
Legal	\$0	\$0
Transportation	\$243,972	\$297,981
TOTAL	\$4,644,040	\$5,109,000
<u>REVENUE</u>	<u>2021-2022</u>	<u>2022-2023</u>
Tuition (Local)	\$11,850	\$0
Special Education (Adequacy) (State)	\$268,119	\$149,016
Catastrophic Aid (State)	\$92,234	\$155,387
Medicaid (Federal)	\$19,925	\$22,126
Disability Programs (Federal)	\$380,501	\$293,577
TOTAL	\$772,629	\$620,106
<u>EXPENDITURE</u>	<u>2021-2022</u>	<u>2022-2023</u>
MINUS REVENUE	\$3,871,411	\$4,488,894

DETAILED EXPENDITURE & REVENUE DATA FOR SPECIAL EDUCATION (CULTURALLY DEPRIVED, BILINGUAL, AND GIFTED & TALENTED) (ALL FUNDS)

<u>BILINGUAL EDUCATION</u>	<u>2021-2022</u>	<u>2022-2023</u>
Expenditure	\$17,096	\$95,643
Revenue	\$5,049	\$0
Expenditure minus Revenue	\$12,046	\$95,643

No expense / revenue reported for culturally deprived or gifted/talented.

School Directory

Epping Elementary School	679-8018
Building Administrators: Chris Sousa – ext. 3223, chris.sousa@eppingsd.org	
Mandy Murphy – ext. 3221, mandy.murphy@eppingsd.org	
Epping Middle High School	679-2544
Principal: Chris Mazzone – ext. 6104, chris.mazzone@eppingsd.org	
Assistant Principals: Susan Gualtieri – ext. 4107, sgualtieri@eppingsd.org	
Tyler Nekton – ext. 6103, tnekton@eppingsd.org	
Epping School District SAU 14	679-8003
Superintendent: Bill Furbush – ext. 7101, bfurbush@eppingsd.org	
Admin. Assistant to Superintendent: Ellen Needham – ext. 7101, eneedham@eppingsd.org	
Business Administrator: Christine Vayda – ext. 7104, christine.vayda@eppingsd.org	
Financial Admin. Assistant: Steve Farnum – ext. 7106, stephen.farnum@eppingsd.org	
Student Services Director: Cathy Zylinski – ext. 7105, czylinski@eppingsd.org	
Student Services Admin. Assistant: Christine Cue – ext. 7103, christine.cue@eppingsd.org	

Other Resources

Citizens Services: Government Office.....	800-852-3456
Department of Motor Vehicles.....	227-4000
Epping Post Office	679-5952
Epping Watson Academy Seniors.....	679-3797
Exeter Chamber of Commerce.....	772-2411
NH Fish and Game.....	271-3211
NH Veteran's Council.....	800-622-9230
Raymond Chamber of Commerce	895-2254
Rockingham County Sheriff	679-2225
Rockingham Planning Commission.....	778-0885

Area Statistical Information

County.....	Rockingham
Labor Market Area	Portsmouth/Manchester
Distance to:	
Manchester.....	23 miles
Boston, MA.....	54 miles
Portland, ME.....	74 miles
New York, NY.....	257 miles
Montreal, Canada.....	278 miles
Road Access	
State Routes.....	101, 125 & 27
Nearest Interstate.....	1-95, Exit 2
Distance	15 miles
Railroad	Amtrak Downeaster (Exeter)
Airport.....	Manchester Boston Regional Airport (Manchester)

Town Directory

Town Offices • 157 Main Street • 679-5441 • fax 679-3002

Emergencies: Police, Fire and Ambulance - 911

Administrator	679-5441
Jake T. Roger – ext. 22, administrator@townofepping.com	
Animal Control	679-5834
Assessor's Office	679-5441
Joyce Blanchard – ext. 20, secretary@townofepping.com	
Building Department (Inspectors: Building, Wire, Gas and Plumbing).....	679-5441
Dennis Pelletier – ext. 25, buildinginspector@townofepping.com	
Cheryl Parrillo – ext. 32, buildingassistant@townofepping.com	
Code Enforcement	679-5441
Amanda Nolan – ext. 33, planner@townofepping.com	
Epping Television	679-5441
Finance Department	679-5441
Lisa Fogg – ext. 27, finance@townofepping.com.	
Fire Department	Emergency – 911
Chief, Don DeAngelis – ddeangelis@eppingfire.com	
	Non-Emergency – 679-5446
Harvey Mitchell Public Library	734-4587
Ben Brown – harvmitch@gmail.com	
Health Inspector	679-5441
Dennis Pelletier – ext. 25, buildinginspector@townofepping.com	
Planning/Zoning	679-5441
Phyllis McDonough – ext. 34, planningboard@townofepping.com	
Amanda Nolan – ext. 33, planner@townofepping.com	
Police Department	Emergency – 911
Chief, Mike Wallace – eppingnhpd@comcast.net	
	Non-Emergency – 679-5122
Recreation Department	679-3006
Nicole Bizzaro – rec@townofepping.com	
Epping School District	679-8003
Bill Furbush – ext 101, bfurbush@eppingsd.org	
Selectmen's Office	679-5441
Jake T. Roger, Town Administrator – ext. 22, administrator@townofepping.com	
Joyce Blanchard – ext. 20, secretary@townofepping.com	
Tax Collector / Town Clerk	679-8288
Erika L. Robinson – ext. 31, clerkandtax@townofepping.com	
Michele Murphy – ext. 30, deputyclerk@townofepping.com	
Water, Sewer & Public Works (Water, Sewer, Highway and Transfer Station).....	679-5441
Dennis Koch – ext. 28, waterandsewer@townofepping.com	
Welfare Department	679-5441
Phyllis McDonough – ext. 34, planningboard@townofepping.com	

Town Hall Hours

Planning, Zoning & Building

Monday – Thursday 7:00 A.M. – 4:00 P.M., Friday 7:00 A.M. – 2:00 P.M.

Building Inspector/Health Officer

Monday, Tuesday & Wednesday 8:00 A.M. – Noon, Thursday Noon – 4:00 P.M., Friday 10:00 A.M. – 2:00 P.M.

Selectmen / Assessing

Monday – Thursday 8:00 A.M. – 4:00 P.M., Friday – 8:00 A.M. – 12:00 P.M.

Town Clerk / Tax Collector

Monday – Thursday 8:30 A.M. – 3:30 P.M., Friday 8:30 A.M. – 2:30 P.M.

Town Website: www.townofepping.com

