

# Town of Epping

New Hampshire

Welcome To

# Epping

EST. 1741



HOME OF THREE GOVERNORS

2021 Town and School  
**Annual Report**

# Epping, New Hampshire: A Profile

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<b>Settled:</b>	Incorporated February 2, 1741
<b>County:</b>	Rockingham
<b>Population:</b>	6411
<b>Area:</b>	26.2 square miles – total 26.0 square miles – land 0.2 square miles – water
<b>Elevation:</b>	155 Feet
<b>Highest Elevation:</b>	472 feet above sea level
<b>Miles of Road:</b>	77 miles
<b>Area Code:</b>	603
<b>Zip Code:</b>	03042
<b>Government:</b>	Town Elected 5 member Board of Selectmen, part-time Town Administrator, Gregory C. Dodge, full-time Open Board of Selectmen Meetings Warrant Articles by official Ballot Town Election, second Tuesday of March
<b>FY 2021 Tax Rate, Residential:</b>	\$22.42 – Town Rate \$5.34, School Rate \$14.36, State Rate \$1.87, County Rate \$0.85
<b>Public Safety:</b>	Full-Time Police and Fire Department (with ambulance service)
<b>Public Library:</b>	Harvey-Mitchell Memorial Library, established 1892, new building built 1964, renovated and expanded 2019
<b>Utilities:</b>	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
<b>Nearby Hospital:</b>	Exeter Hospital ..... 778-7311
<b>Churches:</b>	St. Joseph Parish, Epping Bible Baptist Church, Epping Community Church, Providence Baptist Church and Society of Friends
<b>History:</b>	Epping was named for Epping Forest, a suburb of London, England. First Commercial Brick Yard established 1822
<b>Notable Inhabitants:</b>	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)
<b>Nickname(s):</b>	“Home of three Governors” and “The Center of the Universe”

# Town and School Annual Report

Epping, New Hampshire



Fiscal Year Ending  
December 31, 2021

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# Dedication

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## Gerard Cote

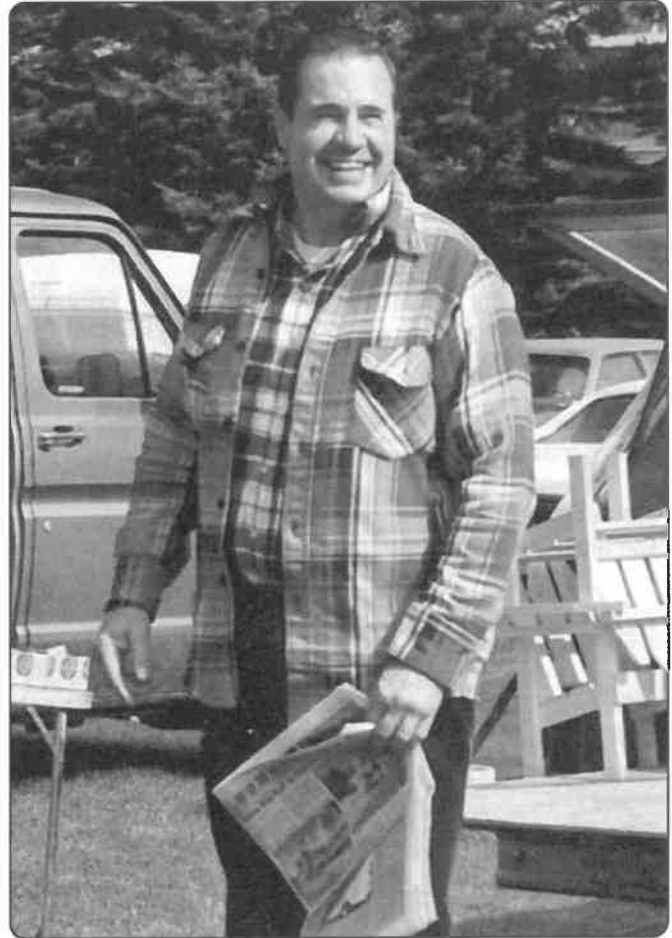
Gerard Cote was born the 8<sup>th</sup> of 9 children and has lived in Epping 80 years! He worked alongside his brother, Robert, building several homes in Epping during the 1960s. But his happy getaway was his cottage on Neil's Pond in Luenburg, Vt for more than 20 years.

One of Gerard's biggest loves are the many German Shepard dogs he has acquired over the years. We can't forget the pounds of biscuit treats he has given to eager dogs as they sit in their owner's vehicle with wagging tails waiting for Gerard's friendly hand while passing through the Epping Recycling Center.

Another of Gerard's interest was Yard Sales. For several seasons his neighbors and friends would converge at Gerard's every Saturday for some bargains and conversation. These same folks are hoping that now Gerard is retired, the Yard Sale sign will go up on Delaney Road in the Spring.

Gerard volunteered countless hours at the Transfer Station before he was offered a paid position at the facility. Gerard was a dedicated and committed employee who was always willing to give a helping hand. His work ethic was like no other and he was a pleasure. He is the nicest and most easygoing person you will every meet. He started working at the Transfer Station on November 28, 2011 until his retirement on August 31, 2021. We were all sad to see him go and he has been missed ever since.

The Epping Board of Selectmen thank Gerard for his many years of service to the Town of Epping and dedicate the 2021 Town Report in his honor.



A lifelong resident of Epping, Gerard was a dedicated and committed employee who was always willing to give a helping hand.

# Government and Administration

## 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

Michael Vose

Cody Belanger

### 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 Town Officials

### Selectmen

Michael Yergeau, Chairperson, 2023

Joseph Trombley, Vice-Chairperson,  
2022

Robert Jordan, 2022

John Cody, 2024

Thomas Gauthier, 2024

### Town Clerk

Erika L. Robinson, 2022

### Tax Collector

Erika L. Robinson, 2022

### Treasurer

Michael Daley, Sr., 2023

### Cemetery Trustees

Marjorie Desjardins, 2023

Jerry Langdon, 2023

Joy True, 2022

Grace Lavoie, 2022

Theresa Kucera, 2024

### Moderator

Katherine Cooper, 2022

### Planning Board

Susan McGeough, 2023

David Reinhold, 2022

Heather Clark, 2024

Michael Vose, 2024

Selectmen Rep., Joseph Trombley

Alternate, Michael Sudak

### Library Trustees

John Clark, Chairperson, 2024

Robin O'Day, Vice-Chairperson, 2023

Elizabeth McCombs, Treasurer 2022

Michelle Wheeler, Secretary, 2024

Joan Harlow, 2022

John Cody, Selectmen's Representative

### Budget Committee

Michael Charkowski, Chairperson, 2023

Stephen Ozols, Vice Chairman, 2023

Robert Hodgman, 2022

Michael Lecuyer, 2022

Steve Thomas, 2022

— replaced John Cody

Martin Dyer, 2023

Jennifer Chapman, 2024

Mark Vallone, 2024

Cody Belanger, 2024

John Cody, Selectmen's Representative

Joseph Trombley, Alternate

Benjamin Leavitt, School Board

Representative

### Trustees of Trust Fund

Michael Charkowski, 2023

### Supervisor of Checklist

Elizabeth Conrad, 2026

Pamela Holmes, 2024

Grace Lavoie, 2022

### Water and Sewer Commission

Marc Nickerson, 2024

Thomas Dwyer, 2023

Thomas Gauthier, 2022

Michael Yergeau, Selectmen's

Representative

### Zoning Board of Adjustment

Robert Eldridge, 2022

Matthew McNeely, 2022

Robert H. Blanchette, 2023

— resigned 12/1/21

Kevin Martin, 2024

Kim Sullivan, 2024

## Appointed Town Officials

### Selectmen's Office

Town Administrator: Gregory Dodge  
Executive Secretary: Joyce A. Blanchard

### Finance Director

Lisa Fogg

### Town Clerk's Office

Deputy Town Clerk: Jennifer Guenard  
2022

### Tax Collector's Office

Deputy Tax Collector: Jennifer Guenard, 2022

### Police Department

Chief of Police: Michael Wallace  
Captain: Richard Cote  
Lieutenant: Stephen Soares  
Executive Administrative Assistant:  
Beth Lee Bibeau  
Administrative Assistant: Jeanette Ligouri  
Sergeants: Arnold Towle, Alexander McCann, Ann Kyzer  
Detectives: Russell Hero, Michael Prescott  
Full-Time Patrol Officers: David Loader, Alfonso Ruiz, Alexander Macduffie, Kathryn Callahan, Cam Cundy  
Part-Time Patrol Officers: Jeffrey LeDuc, Jonathan Swift  
School Resource Officer: Gregory Huard  
Animal Control: Jeffrey Leduc  
Prosecutor: Attorney Heather Iworsky  
Selectmen Rep: Robert Jordan

### 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

### Library Director

Benjamin Brown  
John Cody, Selectmen's Rep.

### Welfare Administrator

Phyllis McDonough

### Department Head Planning, Zoning & Building

Phyllis McDonough

### Code Enforcement Officer

Kellie Walsh

### Building Inspector

Dennis Pelletier

### Health Officer

Dennis Pelletier, 2022  
Deputy Health Officer: Michael Sitar, III

### Recreation Director

Nicole Bizzaro

### Recreation Advisory Commission

Jeanette Hauschel, Vice Chairperson,  
2022  
Carol Clapp, 2022  
Jacklyn Ulban, 2022  
Selectmen's Rep., Thomas Gauthier

### Conservation Commission

Scott Pim, 2023, Chair  
Sandra Goodspeed, 2024, Vice Chair  
Daniel McCombs, 2023  
Barbara Willis, 2023  
Todd Hathaway, 2022  
Elizabeth Wilson, 2022  
Benjamin Bade, 2024  
Jeff Leombruno, 2024  
Barbara Willis, 2024  
Selectmen's Rep., Joseph Trombley

### Historic District Commission

Paul Liversidge, 2023  
David Long, 2023  
James Rogier, 2022  
Selectmen's Rep., Robert Jordan

### Lamprey Regional Cooperative

Dennis Koch

### 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 Alphee 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 (275<sup>th</sup> Birthday Celebration)  
2017 Mark Vallone and Susan McGeough  
2018 The Epping Garden Club  
2019 Jerry Langdon  
2020 Town Employees

# Governmental Reporting

## Board of Selectmen

Another tough year has gone by as we continue to hope for a better tomorrow. The COVID-19 pandemic is still impacting our lives and has forever changed the “normal” world we were used to. Despite the pandemic our community has shown their compassion and resilience as we adjust with the ever

changing guidelines and protocols intended to keep everyone safe.

Despite the economic havoc the pandemic has wreaked on the world, Epping continues to see growth. There are several building projects underway both residentially and commercially. While growth offers many great advantages, we are well aware of the strain that can be placed on our resources;

police, fire, highway, school, etc. As the elected officials of your Select Board, we continue to do what we can to find ways to manage operational costs that directly impact the residents and businesses in our town. That is why we are pleased to share that we have approved a new tax rate of \$22.42 which reflects a decrease from the previous year of \$1.22. While some of this was made possible by higher than expected revenues along with Federal COVID funds that impacted both the town and school budgets, this positioned us to return a substantial amount of capital back to our taxpayers.

As we progress into the new year. The proposed 2022 town operating budget is just under 5% greater than last year which reflects about \$375,000. Of this increase, all but approximately \$5,000 is contributed to costs that our community supported or were forecasted increases on this year's budget. With good fiscal diligence, we worked with each of our department heads to get their operating budgets as flat or reduced as they could despite the substantial inflation we are all seeing in today's economy.

In troubling news, we are sad to report that nine full-time positions were vacated in Epping and two part-time positions. This is a trend that the entire country is seeing across the board and we are working hard to develop strategies for better retention of our employees. Filling these positions is not easy and we will continue to strive to replace these vacancies with the best candidates for our community.

In closing, we want to address many of the concerns that ended the 2021 year. We have put in place a plan to help expand our Transfer Station to help address mechanical breakdowns and closures that have led to lane closures and long lines. We have a great team operating the Transfer Station and are continuing to try and grow this service. They do their best to insure all lanes remain open and we are pleased that many of you have shown our employees the respect and patience necessary to continue providing this great service.



From left to right: Selectman Tom Gauthier, Vice-Chairman Joe Trombley, Chairman Mike Yergeau, Selectman Bob Jordan and Selectman John Cody.

## 2022 Town Meetings

*All meetings are held at the Epping Town Hall.*

<b>Selectmen's Meetings</b>	Mondays (every 2 weeks)	7 PM
<b>Planning Board</b>	2nd & 4th Thursdays	6 PM
<b>Zoning</b>	As needed	7 PM
<b>Conservation</b>	4th Wednesday	7 PM
<b>Water &amp; Sewer</b>	1st Tuesday	7 PM
<b>School Board</b>	1st & 3rd Thursdays	7 PM
<b>Budget</b>	3rd Wednesday (Oct. - Jan. every Wednesday)	7 PM
<b>Recreation</b>	1st Wednesday	7 PM
<b>Library</b>	3rd Tuesday	7:15 PM



As we make our way through 2022, the Board welcomes public input and encourages anyone from the public with ideas or opportunities to improve our town to attend our meetings. We strive to do better and would like to hear from those who also live here. We will always make time during our meetings to hear from you.

Cheers to a happy and healthy 2022!

*Mike Yergeau, Chairman*  
*Joe Trombley, Vice-Chairman*  
*Bob Jordan, Selectman*  
*Tom Gauthier, Selectman*  
*John Cody, Selectman*

## **The Town of Epping will elect the following officials on March 8, 2022**

Budget Committee - 3 years - 3 positions

Cemetery Trustee - 3 years - 2 positions

Checklist Supervisor - 6 years - 1 position

Library Trustee - 3 years - 2 positions

Moderator for Town - 2 years - 1 position

Planning Board - 3 years - 1 position

Selectmen - 3 years - 2 positions

Town Clerk - 3 years - 1 position

Tax Collector - 3 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

Zoning Board of Adjustment - 1 year - 1 position

## **Epping School District**

School Board Member - 3 years - 2 positions

School Treasurer - 2 years - 1 position

**To have your name placed on the ballot for any of these offices you must file with the Town Clerk between the dates of January 19<sup>th</sup> and January 28<sup>th</sup>, 2022**

## **Epping Historical Tidbits**

1900 – The town Hall was lighted by gas made in a gas plant, run by Mr. Prescott at the corner of Main Street and Chicken Street, now St. Laurent Street.

1901 – The Lamprey River flooded its banks, and there were cakes of ice left in the fields on both sides of the road at the foot of Boar's head hill. (A winter flood)

1902 – Rural Free Delivery was established in Epping for the first time.

1901 – William Mason purchased the farm of former Governor Benjamin Franklin Prescott, on Prescott Road.

1905 – A water line was laid from the river to the Box Shop at the depot; private citizens were allowed to connect. This was the beginning of Epping public Water.

1905 – The State started to build the "South Side Road" running from the Connecticut River to Portsmouth. This later was re-named "Route 101".

1906 – W.S. Goodrich opened a brickyard near the depot.

1906 – The Catholic Church purchased the school house on Batchelder Avenue, (now Church Street), from the Epping School District, on the condition that it is used as a school for at least ten years. (This was the former Parish Hall, now the Camelot Room.

1906 – The work on the new State Highway through the center of town was started. (Route 125)

1907 – The Epping central telephone office was removed from the jewelry store of Frank Fisk, to the residence of Dr. Buswell. (Where the library is located)

1909 – The Town Warrant was inserted into the town report for the first time.

1909 – Electricity and telephone service was installed in the Town Hall.

1918 – Thomas Brewitt purchased the undertaking business in Epping.

1918 – The State of N.H. "went dry".

1918 – The bill for daylight savings time passed in N.H.

## 2021 Town Employee Salaries

Employee	Department	Type	Amount Earned
Aliberti, Robert	Fire	FT	\$23,943.01
Bibeau, Beth	Police Sec	FT	\$55,861.25
Bizzaro, Nicole	Recreation	FT	\$67,098.98
Blanchard, Joyce	Admin Assist	FT	\$67,097.60
Bolton, Katie	Police	FT	\$58,417.21
Brightman, Mark	Fire	FT	\$60,486.85
Brown, Ben	Library	FT	\$50,065.44
Callahan, Kathryn	Police	FT	\$64,555.54
Cote, Richard	Police	FT	\$95,450.96
Cundy, Cam	Police	FT	\$59,439.42
DeAngelis, Donald	Fire	FT	\$111,414.72
Dionne, Norman	WS	FT	\$85,510.25
Dodge, Gregory	Town Admin	FT	\$109,910.46
Doswell, Robert	WS	FT	\$51,501.60
Federico, Carmine	Highway	FT	\$47,734.37
Fogg, Lisa	Finance	FT	\$84,306.32
Guenard, Jennifer	Deputy	FT	\$42,577.37
Heinrich, Jeremy	Police	FT	\$46,572.85
Hero, Russell	Police	FT	\$91,487.25
Huard, Gregory	Police	FT	\$48,968.39
Janas, Jessica	Fire	FT	\$23,060.07
Kane, Ann	Police	FT	\$79,774.11
Koch, Dennis	Public Works	FT	\$82,796.58
Labonte, Timothy	Fire	FT	\$45,689.47
Lafayette, Russell	Highway	FT	\$44,198.56
Lafond, Mark	Highway	FT	\$45,533.15
Loader, David	Police	FT	\$106,134.40
MacDuffie, Alexander	Police	FT	\$71,424.03
Markey, Jonathan	Fire	FT	\$18,331.96
McCann, Alex	Police	FT	\$99,234.64
Murphy, Michele	Asst TC	FT	\$36,618.30
McDonough, Phyllis	Planning	FT	\$67,943.26
Newman, Jason	Police	FT	\$18,854.00
Norton, Timothy	Recreation	FT	\$40,005.53
Pethic-Robinson, Erika	Clerk/Tax	FT	\$58,822.96
Pouliot, Jim	WS	FT	\$59,154.05
Prescott, Michael	Police	FT	\$64,508.31
Reinhold, David	Highway	FT	\$92,425.14
Ross, Donald	Police	FT	\$58,827.71
Ruest, Joseph	Highway	FT	\$65,254.30
Ruiz, Alfonso	Police	FT	\$54,104.47
Scott, Marlee	Recreation	FT	\$12,607.20
Shea, Anthony	WS	FT	\$65,038.11
Sitar, Michael	Fire	FT	\$26,418.79
Soares, Stephen	Police	FT	\$89,118.44

Employee	Department	Type	Amount Earned
St. Cyr, Paul	Fire	FT	\$87,427.13
Tilbe, Donald	Fire	FT	\$55,065.27
Towle, AJ	Police	FT	\$97,957.77
True, Jacot	Highway	FT	\$26,944.52
Votto, Mark	WS	FT	\$24,594.28
Wallace, Mike	Police	FT	\$120,548.15
Walsh, Kellie	Planning	FT	\$68,948.80
Whitehouse, Cameron	HW/TS	FT	\$2,407.50
<b>Total Full Time Salaries</b>			<b>\$3,232,170.80</b>

Employee	Department	Type	Amount Earned
Albro, Nichola	Rec	PT	\$1,215.00
Bennis, Daniel	ETV	PT	\$2,596.56
Bilodeau, Carole	Rec	PT	\$1,360.00
Bisson, Allison	Rec	PT	\$7,614.75
Bizzaro, Robert	Rec	PT	\$3,535.13
Blakney, Aiden	Rec	PT	\$3,159.00
Blakney, Aviendha	Rec	PT	\$891.00
Cote, Gerard	Solid Waste	PT	\$12,900.80
Couture, Brett	Rec	PT	\$9,340.63
Demars, Scarlett	Rec	PT	\$2,673.00
Denoncour, Joseph	ETV	PT	\$7,569.15
Dixon, Gregory	Rec	PT	\$1,360.00
Downing, Bruce	Highway	PT	\$270.00
Dulong, Dylan	Rec	PT	\$2,338.50
Fogg, Donald	Highway	PT	\$622.50
Frederick, Crystal	ETV	PT	\$1,411.49
Frederick, Glenn	ETV	PT	\$24,853.14
Frederick, Jocelyn	ETV	PT	\$2,308.04
Frederick, Joshua	ETV	PT	\$709.04
Gagnon, Jade	Library	PT	\$1,933.25
Gagnon, Rebecca	Rec	PT	\$3,985.63
Grandmaison, Jacob	Rec	PT	\$22,863.75
Grandmaison, Jalyn	Rec	PT	\$12,018.50
Grimes, Debra	Library	PT	\$6,339.68
Hogan, Michelle	Library	PT	\$32,355.00
Ireland, Hana	Rec	PT	\$1,383.25
Iworsky, Heather	Prosecutor	PT	\$48,219.84
Karandanis, Eva	Library	PT	\$19,325.21
Kirby, Sarah	Rec	PT	\$6,888.00
Koutroubas, Elizabeth	Rec	PT	\$6,046.89
Kucera, Teresa	Library	PT	\$954.00
Leblanc, Emilie	Rec	PT	\$5,780.00
Leduc, Jeffrey	Police	PT	\$25,084.54

Employee	Department	Type	Amount Earned
Ligouri, Jeanette	Police/Sec	PT	\$8,795.30
Lombardo, Joe	Fire	PT	\$38,387.36
MacLeod, Kayla	Rec	PT	\$3,337.63
McFadden, Richard	Police	PT	\$6,392.70
Munguia, Adam	Selectman	PT	\$875.00
Murphy Madison	Rec	PT	\$2,349.50
Nollet, Sylvia	Library	PT	\$6,596.89
Ozols, Mikhail	Rec	PT	\$4,132.00
Parrillo, Cheryl	BI	PT	\$19,520.80
Pelletier, Dennis	BI	PT	\$28,867.80
Perkins, Janine	Library	PT	\$3,983.25
Purington, Olga	Rec	PT	\$4,469.75
Shanley, Morgan	Rec	PT	\$3,994.75
Snyder, Isabella	Rec	PT	\$2,348.50
Snyder, Logan	Rec	PT	\$1,806.75
Snyder, Tiffany	Rec	PT	\$12,036.50
Swift, Jonathan	Police	PT	\$970.10
Tatseos, Phillip	Solid Waste	PT	\$15,546.59
Turpin, Randy	Highway	PT	\$675.00
Wall, Cassidy	Rec	PT	\$4,898.28
Wells, Courtney	Rec	PT	\$3,111.00
Wyatt, Aaron	Rec	PT	\$1,154.25
Yates, Joseph	Solid Waste	PT	\$18,818.10
Zimmermann, Regan	Rec	PT	\$825.00
<b>Total Part Time Salaries</b>			<b>\$473,798.07</b>

Employee	Department	Type	Amount Earned
Barry, Lauren	Fire	PT	\$4,128.75
Beauchesne, Cameron	Fire	PT	\$4,593.51
Borgella, Laurie	Fire	PT	\$6,575.34
Boudreau, Ryan	Fire	PT	\$456.75
Bryant, George	Fire	PT	\$2,290.50
Burgess-Labonte, Gabriel	Fire	PT	\$4,689.91
Challinor, Adinara	Fire	PT	\$19,780.34
Cody, John	Fire	PT	\$19,063.53
Cray, Alexander	Fire	PT	\$317.13
Cray, Cliff	Fire	PT	\$5,411.14
Daniels, Jesse	Fire	PT	\$1,887.33
Demars, Scarlett	Fire	PT	\$2,673.00
DiGiovanni, Jacob	Fire	PT	\$7,980.25
Dignard, Todd	Fire	PT	\$325.50
Grant, Kyle	Fire	PT	\$953.13
Grinnel, Robert	Fire	PT	\$87.88

Employee	Department	Type	Amount Earned
Hanley, Paul	Fire	PT	\$1,451.38
Hodosi, Alex	Fire	PT	\$562.06
Labonte, Caitlin	Fire	PT	\$5,915.83
LaRochelle, Amanda	Fire	PT	\$15,653.76
LaRochelle, Steve	Fire	PT	\$15,551.22
Lazott-Croteau, Stephanie	Fire	PT	\$6,006.00
Lombardo, Joe	Fire	PT	\$38,387.36
Lovett, Stephanie	Fire	PT	\$7,718.50
Marcoux, Zachary	Fire	PT	\$4,201.71
McNally, Liam	Fire	PT	\$300.69
Naugle, William	Fire	PT	\$35,089.15
Nickerson, Michael	Fire	PT	\$23,248.25
Page, Joan	Fire	PT	\$798.00
Pietrini, Bryce	Fire	PT	\$217.00
Porter, Jim	Fire	PT	\$150.00
Proulx, Mark	Fire	PT	\$45,458.78
Reid, Thomas	Fire	PT	\$9,254.27
Rodier, Richard	Fire	PT	\$19,398.31
Santos, Courtney	Fire	PT	\$3,981.55
Silva, Brenda	Fire/Sec	PT	\$41,330.41
Stergiou, Benjamin	Fire	PT	\$7,848.00
Stowell, Lori	Fire	PT	\$13,631.77
Tombarello, Matthew	Fire	PT	\$45.00
Townsend, Haley	Fire	PT	\$22,021.08
Valdez, Antonio	Fire	PT	\$1,454.75
Zukas, Danielle	Fire	PT	\$8,790.91
<b>Total Part Time Fire Salaries</b>			<b>\$409,679.73</b>

Employee	Department	Type	Amount Earned
Belanger, Cody	Selectman	Elected	\$750.00
Conrad, Elizabeth	Checklist	Elected	\$650.00
Cooper, Katherine	Moderator	Elected	\$600.00
Daley, Michael	Treasurer	Appointed	\$3,000.00
Dwyer, Tom	W/S Comm	Elected	\$1,025.00
Foley, Joe	Deputy Treasurer	Appointed	\$500.00
Gauthier, Tom	W/S Comm	Elected	\$3,058.33
Holmes, Pamela	Checklist	Elected	\$650.00
Jordan, Robert	Selectman	Elected	\$3,000.00
Lavoie, Grace	Checklist	Elected	\$2,100.00
Munguia, Adam	Selectman	Elected	\$875.00
Trombley, Joseph	Selectman	Elected	\$3,000.00
Yergeau, Michael	Selectman	Elected	\$4,250.00
<b>Total Elected</b>			<b>\$23,458.33</b>

## Town Owned Properties

Owner	Map	Lot	Sublot	Location	Use Code	Land Asmnt	Improvement Asmnt	Total Asmnt
Epping Historical Society	29	166		11 Water Street	9200	\$68,000	\$110,100	\$178,100
Epping School District	22	49		15 Prescott Road	903V	\$110,800	\$0	\$110,800
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	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	10	32		Towle Road	903V	\$96,000	\$0	\$96,000
Epping, Town of	12	26		Jacobs Well Road	903V	\$16,700	\$0	\$16,700
Epping, Town of	13	28		315 Prescott Road	903V	\$75,200	\$0	\$75,200
Epping, Town of	15	1	21	Long Meadow Farm Dr	903V	\$0	\$0	\$0
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	20	2		22 Old Cart Path Road	903R	\$130,800	\$38,700	\$169,500
Epping, Town of	20	5		Purington Lane	903V	\$2,100	\$0	\$2,100
Epping, Town of	20	26	45	Olde Bridge Ln	903V	\$3,300	\$0	\$3,300
Epping, Town of	20	26	46	Olde Bridge Ln	903V	\$2,300	\$0	\$2,300
Epping, Town of	20	26		Blake Road	903V	\$6,100	\$0	\$6,100
Epping, Town of	20	49		Blake Road	903V	\$12,300	\$0	\$12,300
Epping, Town of	21	28	42	Olde Bridge Ln	903V	\$36,300	\$0	\$36,300
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	22	43		Beniah Lane	903V	\$53,200	\$0	\$53,200
Epping, Town of	22	44		Prescott Road	903V	\$272,700	\$0	\$272,700
Epping, Town of	22	53		17 Academy Street	903C	\$364,600	\$452,200	\$816,800
Epping, Town of	22	68		Plumer Road	903V	\$8,300	\$0	\$8,300
Epping, Town of	22	89		Cate Street	903V	\$79,900	\$0	\$79,900
Epping, Town of	22	96		Cate Street	903V	\$78,800	\$0	\$78,800
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
Epping, Town of	24	18	1	24 Jacobs Well Road	903V	\$60,100	\$0	\$60,100
Epping, Town of	24	18		24 Jacobs Well Road	903R	\$92,200	\$0	\$92,200
Epping, Town of	24	96		129 & 135 Coffin Road	903C	\$150,300	\$83,900	\$234,200
Epping, Town of	24	97		Dorothy Drive	903V	\$15,200	\$0	\$15,200
Epping, Town of	25	2		Jacobs Well Road	903V	\$26,900	\$0	\$26,900
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	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	27	61		74 Mill Pond Road	903C	\$102,200	\$351,400	\$453,600



Owner	Map	Lot	Sublot	Location	Use Code	Land Asmnt	Improvement Asmnt	Total Asmnt
Epping, Town of	27	95		Mary Blair Park	903V	\$121,600	\$17,500	\$139,100
Epping, Town of	28	45		Ledgewood Lane	903V	\$1,500	\$0	\$1,500
Epping, Town of	29	103	1	Pleasant Street	903V	\$5,800	\$0	\$5,800
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	29	124		Pleasant Street	903V	\$22,300	\$0	\$22,300
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	\$214,800	\$339,200
Epping, Town of	29	137		14 Water Street	903V	\$75,900	\$0	\$75,900
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	167		Main Street	903V	\$56,200	\$0	\$56,200
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	\$1,036,900	\$1,750,000
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	31	31	1	Mast Road	903V	\$57,000	\$0	\$57,000
Epping, Town of	32	10		Mast Road	903V	\$86,100	\$0	\$86,100
Epping, Town of	32	25		Birch Road	903V	\$52,400	\$0	\$52,400
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	34	28		Beede Road	903V	\$47,500	\$0	\$47,500
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	35	6		Fremont Road	903V	\$4,200	\$0	\$4,200
Epping, Town of	36	20		Fremont Road	903V	\$91,400	\$10,000	\$101,400
Epping, Town of	37	1		Calef Highway	903V	\$516,200	\$1,800	\$518,000
Epping, Town of	37	3		Exeter Road	903V	\$1,100	\$0	\$1,100
Epping, Town of	37	7		Exeter Road	903V	\$4,900	\$0	\$4,900
Epping, Town of	38	25		256 Exeter Road	903C	\$82,400	\$150,300	\$232,700
Epping, Town of	39	10		Birch Road	903V	\$13,700	\$0	\$13,700
Epping, Town of	39	11		Birch Road	903V	\$1,700	\$0	\$1,700

# 2021 Deliberative Session and Ballot Results

## The State of New Hampshire Town of Epping

### Annual Town Meeting March 9, 2021

The deliberative session of the 2021 Epping Town Meeting was held at the Epping Middle School on February 2, 2021. There were 37 registered voters in attendance. The meeting was called to order by Moderator Katherine Cooper at 7:03 PM. The Moderator explained that at this session we would be discussing the articles that would appear on the ballot. Although amendments are allowed for most articles, the actual voting on the articles will be by official ballot on March 9, 2021.

Final voting on the articles was by official ballot at the polls on March 9, 2021. The polls opened at 8:00 AM and closed at 7:00 PM. Ballot Clerks were Joseph Denoncour, Robin O'Day, Patricia VanWagoner and Patricia Sutcliffe. There were 899 regular ballots cast and 94 absentee voters for a total of 933 voters. There were 14 new voters who registered at the polls. The results are as follows.

### ARTICLE 1: To choose necessary town officers for the ensuing year:

#### Selectmen - 3 years

Vote for 2  
John Cody - 368  
Tom Gauthier - 527

#### Budget Committee - 3 years

Vote for 3  
Cody M. Belanger - 425  
Jen Chapman - 466  
Mark Vallone - 630

#### Planning Board - 3 years

Vote for 2  
Heather Clark - 648  
Michael Vose - 646

#### Water & Sewer Commission - 3 years

Vote for 1  
Marc Nickerson - 25

#### Zoning Board of Adjustment - 3 years

Vote for 2  
Kevin Martin - 522  
Kim A. Sullivan - 457

#### Cemetery Trustee - 3 years

Vote for 1  
Teresa Kucera - 770

#### Library Trustee - 3 years

Vote for 2  
John T. Clark - 637  
Michelle Wheeler - 689

#### Trust Fund Trustee - 3 years

Vote for 1  
Robin Briscoe - 705

### Article 2: Allowing Detached Accessory Dwelling Units - Zoning Article 6.13

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance to allow accessory dwelling units in detached structures? All other requirements allowing accessory dwelling units shall the same.

[Recommended by the Planning Board 5-0] Majority Vote Required

Discussion: A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Selectman Michael Yergeau explained that this article would allow a detached structure to be used as an ADU, accessory dwelling unit. There is currently no requirement for them to be attached. No further discussion.

**YES 644 NO 297 PASSED**

### Article 3: Adding New Requirements For Earth Excavation Uses Are Permitted Or Require A Special Permit From The Planning Board - Zoning Article 6.18

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance to have new requirements for commercial earth excavation, the processing and screening of excavated materials, and when excavations, and

the processing and screening of excavated materials require a special permit to occur within a Residential Zone?

[Recommended by the Planning Board 5-0] Majority Vote Required

Discussion: A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Selectman Michael Yergeau explained that this warrant article is a rewrite of the ordinance and it references statutes and defines when a permit will be required. This will only apply to excavations over 1000 cubic yards and gives protection to those neighboring citizens. No further discussion.

**YES 468 NO 477 FAILED**

### Article 4: 2021 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 Ten Million, Two Hundred Sixty-Seven Thousand, Two Hundred Ninety-Five Dollars (\$10,267,295.00). Should this article be defeated, the default budget shall be Ten Million, One Hundred Six Thousand, Six Hundred Eighty-Nine Dollars (\$10,106,689.00), 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 4-1] [Recommended by the Municipal Budget Committee 6-3] Majority Vote Required

Discussion: A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Tom Dwyer, 1 Chautauqua Avenue, made a motion to amend the operating budget to (\$10,262,295.00) Ten Million, Two Hundred Sixty-Two Thousand, Two Hundred and Ninety-Five dollars, a (\$5,000.00) Five Thousand Dollar

decrease to remove the Board of Selectmen's stipend increase and the increase to the Vice Chairman. Selectman Cody Belanger seconded the motion. A vote was taken and passed unanimously. A second motion was made by Tom Dwyer to remove an additional (\$310.00) Three Hundred and Ten Dollars to make the operating budget (\$10,261,985). Motion was seconded by Thomas Gauthier. A vote was taken and passed unanimously. **The warrant article will now read "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 Ten Million, Two Hundred Sixty-One Thousand, Nine Hundred Eighty-Five Dollars (\$10,261,985.00). Should this article be defeated, the default budget shall be Ten Million, One Hundred Six Thousand, Six Hundred Eighty-Nine Dollars (\$10,106,689.00), 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".** No further discussion.

**YES 495 NO 442 PASSED**

**Article 5: Police Union Contract**

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

<b>Year</b>	<b>Estimated Increases</b>
2021	\$31,260.00
2022	\$58,370.00
2023	\$23,190.00

and further to raise and appropriate the sum of Thirty-One Thousand, Two Hundred Sixty Dollars (\$31,260.00) for the current budget year, such sum representing the additional costs attributable to the increases in salaries and benefits required by the new agreement over

those that would be paid at current staffing levels under the prior agreement. The total estimated aggregate cost for the three (3) years is Two Hundred Forty Thousand, Eight Hundred Fifty-Five Dollars (\$240,855.00). Note: This agreement has an automatic renewal or "ever-green" clause. If approved, the terms of this agreement shall continue from year to year.

**[Recommended by the Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 10-0] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Chairman Adam Munguia spoke saying the Board of Selectmen renegotiated with the Police Officers Union and felt the new structure would benefit both the town and the Police Officers. No further discussion.

**YES 622 NO 339 PASSED**

**Article 6: Accrued Benefits Expendable Trust Fund**

To see if the Town of Epping will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) to be placed in the previously established Accrued Benefits Expendable Trust Fund.

**[Recommended by the Board of Selectmen 5-0] [Recommended Municipal Budget Committee 7-2] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Chairman Adam Munguia explained by continuing to place funds into the Accrued Benefits Expendable Trust Fund there would be money in there should an employee resign or retire, as the town is obligated to pay the employee their accrued benefits. No further discussion.

**YES 442 NO 490 FAILED**

**Article 7: Town Hall Improvement Expendable Trust Fund**

To see if the Town of Epping will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be placed in the previously established Town Hall Improvement Expendable Trust Fund.

**[Recommended by the Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 9-2] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. No discussion.

**YES 496 NO 444 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.

**[Recommended by the Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 6-4] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Chairman Adam Munguia stated the purpose of this fund is to have money available to buy new equipment, instead of financing, which saves the town money. Heather Clark, 1 Pawnee Lane, asked what the current balance is in the Highway Equipment Capital Reserve Fund after buying the fifth wheeled excavator. Chairman Adam Munguia stated the current balance is (\$2,241.58) Two Thousand, Two Hundred Forty-One Dollars and Fifty-Eight Cents. No further discussion.

**YES 454 NO 483 FAILED**

**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.

**[Recommended by Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 8-3] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Chairman Adam Munguia spoke saying Watson Academy is a historic building

that has history in the town and it is mandated that the building be maintained. No further discussion.

**YES 505 NO 447 PASSED**

#### **Article 10: Recreation Facilities 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 Recreation Facilities Expendable Trust Fund.

[Recommended by the Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 6-5] Majority Vote Required

Discussion: A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. No discussion.

**YES 507 NO 445 PASSED**

#### **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 11-0] Majority Vote Required

Discussion: A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Chairman Adam Munguia spoke saying the increase is the result of the landfill getting closer to be closed. Selectman Joseph Trombley spoke saying the (\$100,000.00) One Hundred Thousand Dollar line item would bring the balance up and provide a start for the preliminary engineering. No further discussion.

**YES 497 NO 443 PASSED**

#### **Article 12: Government Buildings Expendable Trust Fund**

To see if the Town of Epping will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be placed in the previously established Government Buildings Expendable Trust Fund.

[Recommended by Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 7-4] Majority Vote Required

Discussion: A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. No discussion.

**YES 331 NO 601 FAILED**

#### **Article 13: 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.

[Recommended by Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 9-0] Majority Vote Required

Discussion: A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Selectman Cody Belanger spoke saying the Epping Youth Athletic Association received a tax bill for (\$4,000.00) Four Thousand Dollars and are unable to make the payment. Selectman Cody Belanger made a motion to increase the sum to (\$10,000.00) Ten Thousand Dollars. Chairman Adam Munguia seconded the motion. Chairman Adam Munguia, Budget Committee member Heather Clark and Michael Charkowski, 20 Debbi Lane, also spoke in favor of the increase. A vote was taken and passed unanimously. **The Warrant Article will now read "To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) in support of the Epping Youth Athletic Association".** No further discussion.

**YES 704 NO 266 PASSED**

#### **Article 14: Highway Garage Addition**

To see if the Town will vote to raise and appropriate the sum of One Hundred Seventy-Five Thousand Dollars (\$175,000.00) for the purpose of constructing a 50' x 75' addition to the existing Highway Garage. The Highway Garage is located at 129 Coffin Rd., Map 24, Lot 96.

[Recommended by Board of Selectmen 5-0] [NOT Recommended by the Municipal Budget Committee 6-5] Majority Vote Required

Discussion: A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Chairman Robert Jordan spoke saying the highway garage is needed to house the town's equipment. The equipment is currently being stored at different locations in town. Selectmen Joseph Trombley spoke in favor of the article and commented that the expense for the building would be beneficial to the town and it would protect the town's assets. Stephen Bettencourt, 16 Debbi Lane, spoke asking how many pieces of equipment is currently now being garaged? Selectman Robert Jordan spoke saying a Kubota, a zero-turn mower and several other pieces of equipment are currently being stored at the Fire Station. The fifth wheel excavator and one dump truck are being stored outside. Stephen Bettencourt spoke saying he had a concern that the structure wouldn't be large enough to store the highway departments current equipment and future purchases. Selectman Robert Jordan commented saying the purposed building would be enough; however, there would be room to build an additional two bays in the future. Thomas Gauthier, 23 Bartlett Street spoke in favor of the warrant article stating that he had recently been at the highway garage and currently there are five to six trucks in a five-bay garage along with a zig zag piece of equipment and a sidewalk snow blower. There is no available room to store other equipment. Brian Reed, 59 Windbrook Drive, spoke in favor of the warrant article and commented he was very disappointed in the Budget Committee's decision not to support it as he felt it was important to the town. No further discussion.

**YES 276 NO 665 FAILED**

#### **Article 15: By Petition: New Overhead Doors For The Epping Fire Department And Brickyard Museum**

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to replace the overhead doors on the 1935 Fire Station, now being converted to the Epping Fire Department and Brickyard Museum. The doors will have windows as they were when this building was an active fire station.



[Recommended by Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 10-1] Majority Vote Required

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Cliff Cray, 6 Depot Road spoke saying the doors are needed to complete the building so it can be opened to the public. There are currently two antiques in the museum, a 1934 Reo Speedwagon fire truck and a vintage 1860s Rumsey hand engine. Selectman Robert Jordan spoke saying the building had been converted into the Brickyard Museum and Fire Department Museum by the voters of Epping several years ago and one of the conditions were that any modifications done were to be done by donations. Several businesses in Epping have made donations to the museum and Selectman Jordan acknowledged Mr. Cray for doing a great job. Selectman Adam Munguia spoke in favor of the warrant article. No further discussion.

**YES 549 NO 415 PASSED**

#### **Article 16: By Petition: Rockingham Nutrition & Meals On Wheels Program**

To see if the Town will vote to raise and appropriate the sum of Five Thousand, One Hundred and Fifty-Two Dollars (\$5,152.00) to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meal service to older homebound and disabled Epping residents.

[Recommended by Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 10-1] Majority Vote Required

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Selectman Adam Munguia spoke in favor of the warrant article. No further discussion.

**YES 846 NO 127 PASSED**

#### **Article 17: Change Town Clerk/Tax Collector Assistant Position To Full Time**

To see if the Town will vote to raise and appropriate the sum of Forty Thousand, One Hundred Dollars (\$40,100.00)

to change the current Part Time Town Clerk/Tax Collector Assistant position to Full Time with benefits.

[Recommended by Board of Selectmen 5-0] [NOT Recommended by the Municipal Budget Committee 7-2-1] Majority Vote Required

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Selectman Adam Munguia and Moderator Katherine Cooper spoke in favor of the warrant article. Thomas Gauthier, 23 Bartlett Street, asked if someone from the Budget Committee would explain why there were not in favor of the warrant article. John Cody, Budget Committee spoke saying he had compared the amount of motor vehicles from Epping to other towns, Bow and Weare, and felt the full-time position wasn't justified. Michael Charkowski, Budget Committee, spoke saying he felt adding any full-time labor at this point was not a good decision for the town. Cliff Cray, 6 Depot Road spoke saying he was in favor of this warrant article. Selectman Robert Jordan spoke saying her was in favor of the article and stated that the he felt the position was warranted. Ben Leavitt asked for clarification on the difference from part-time to going full-time. Selectman Cody Belanger spoke in favor of the article. Marc Nickerson, Budget Committee, spoke saying he was not in favor of the article. No further discussion.

**YES 501 NO 456 PASSED**

#### **Article 18: Motor Vehicle Race Tracks Bylaw Change**

1. 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 18 of the March 1990 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 follows:

Amend Article IV of the By-Laws which reads, "Sufficient fire protection

equipment and facilities as may be required by the Fire Chief shall be provided on the race track premises at the expense of the race track owner and/or operator."

To read as follows:

New Language - "Article IV: Sufficient fire protection equipment, personnel, planning and facilities as may be required by the Fire Chief shall be provided on the race track premises whenever the facility is open to the public and includes scheduled and nonscheduled events, track rentals, practice sessions and private sessions at the expense of the race track owner and/or operator. Protection, equipment, personnel, planning and facilities shall adhere to all provisions of National Fire Protection Association 610 (NFPA 610) Guide for Emergency and Safety Operations at Motorsports Venues."

2. Amend Article VI of the By-Laws which reads, "Adequate ambulance service shall be provided on the race track premises at all time during which the race track is open to the general public and/or operating, at the expense of the race track owner and/or operator. In determining what is adequate, consideration shall be given to the nature of the activities being conducted, the number of persons present on the race track premises, and the requirements of the Fire Chief."

To read as follows:

New Language - "Adequate ambulance service shall be provided on the race track premises at all times during which the race track is open to the public and includes scheduled and nonscheduled events, track rentals, practice sessions and private sessions at the expense of the race track owner and/or operator. In determining what is adequate, consideration shall be given to the nature of the activities being conducted, the number of persons present on the race track premises, and the requirements of the Fire Chief. A Memorandum of Understanding shall be executed annually by the Fire Chief and the race track owner and/or operator detailing requirements for emergency medical services to include transport and standby responsibilities for the ensuing year prior to Fire Chief approval."

**[Recommended by the Board of Selectmen 5-0] Majority vote required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Joe Lombardo, Assistant Fire Chief, spoke saying the first part of the article addresses that the people are properly trained and that they have the correct certification, equipment and requirements to perform their duties. The second part of the article is to ensure they have a transport agency that can transport a patient immediately and not wait for another ambulance service to come, which is typically Epping. Mr. Lombardo commented that the race track needs to take this responsibility. John Cody spoke saying he is on the Epping Fire Department as a paramedic and his concern is that if there's an emergency at the track then that one paramedic that is on the ambulance is taken away leaving no paramedic in town to respond to an emergency for the residents of Epping. No further discussion.

**YES 720 NO 193 PASSED**

**Article 19: 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 4-0-1] [Recommended by the Municipal Budget Committee 9-2] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. No discussion.

**YES 666 NO 264 PASSED**

**Article 20: By Petition: Community Children's Fund**

To see if the Town 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). CCF raises funds that are distributed to families in need in the form of vouchers that can be redeemed at local stores to purchase warm clothing and bedding. The organization also provides direct financial assistance to the schools to help cover student unmet needs.

**[Recommended by Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 9-2] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. No discussion.

**YES 711 NO 222 PASSED**

**Article 21: By Petition: Richie McFarland Children's Center**

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Two Hundred Dollars (\$7,200.00) for the Richie McFarland Children's 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 RMCC served thirty-four (34) children and their families, and this request helps support the annual cost for weekly home-based therapies. Although the number of children and families served last year is a 40% increase from the prior year, our request is based on the average number of children served over the past 8 years.

**[Recommended by Board of Selectmen 5-0] [Recommended by the Municipal Budget Committee 9-2] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Chairman Adam Munguia spoke in favor of the article. No further discussion.

**YES 680 NO 255 PASSED**

**Article 22: By Petition: Transparency into the Town of Epping Bidding**

To see if the Town will vote to direct the Town of Epping Selectmen to require that all Town of Epping requests for Bids for goods and services be posted on the

Town of Epping Web Site at the initiation of any bidding process. This article is to ensure greater transparency into the Town of Epping's bidding processes and allow bidders greater access to consider entertaining bids for the Town of Epping requests for goods or services.

**[Recommended by Board of Selectmen 5-0] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. John Cody, Budget Committee spoke saying that he was the petitioner on the article and explained that while the Budget Committee were deliberating over the school budget, he noticed there was a sole single bid that came in for fuel for the year. Mr. Cody checked with three area companies in the area and one knew of the bid and two did not. Mr. Cody commented that he felt there should be more transparency in how the request for bids are posted. Deborah Brooks, 34 Daniel Drive, asked John Cody for the names of the two companies he had contacted, as she had information that several letters were mailed out to businesses, as well as posting it on the website. Mr. Cody commented that he would get the names of the business to her. No further discussion.

**YES 829 NO 112 PASSED**

**Article 23: By Petition: Greater Transparency and Access to Epping Board and Committee Meeting Notices**

To see if the Town will vote to direct the Town of Epping Selectmen to require that notice of all meetings of the Town of Epping governmental Boards and Committees be posted on the Town of Epping Web Site, including internet access information if applicable, upon scheduling such meeting or within 24 hours as required in New Hampshire Revised Statutes Annotated 91-A:2. This article is to ensure greater transparency and access for Epping Residents to scheduled meetings of Boards and Committees, should they desire access.

**[Recommended by Board of Selectmen 5-0] Majority Vote Required**

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob

Jordan. John Cody, Budget Committee spoke saying he was the petitioner of the article and felt that there needed to be more transparency and an easier way for residents to get information about upcoming meetings. Chairman Adam Munguia spoke saying that all meetings are posted according to State RSA's; however, did agree that the town website may need some improvement to make it easier for residents to locate information they are looking for. Selectman Joseph Trombley made a motion to remove "as required in New Hampshire Revised Statutes Annotated 91-A:2". Motion was seconded by Adam Munguia. A vote was taken and unanimously passed. **The warrant article will now read "To see if the Town will vote to direct the Town of Epping Selectmen to require that notice of all meetings of the Town of Epping governmental Boards and Committees be posted on the Town of Epping Web Site, including internet access information if applicable, upon scheduling such meeting or within 24 hours. This article is to ensure greater transparency and access for Epping Residents to scheduled meetings of Boards and Committees, should they desire access. No further discussion.**

**YES 855 NO 91 PASSED**

#### **Article 24: By Petition: Greater Transparency Into The Town Of Epping Communication**

To see if the Town will vote to direct the Town of Epping Selectmen to require that all written or electronic communication received by the Town of Epping Selectmen or the Town of Epping Administrator, from a resident of the Town of Epping, which in any way could be construed as a complaint, advisement, or concern, be read into the minutes of the next scheduled Selectman's meeting in synopsis form, unless the resident has, in writing, specifically requested that said communication not be read in the minutes of said meeting. Should it be that the resident has made such written request, the minutes shall reflect the receipt of the communication noting the date and time it was received. This article shall be subject to any local or federal laws specifically prohibiting

release of any part of said communication. This article is to ensure greater transparency into communications received by the Town of Epping Selectmen and Town Administrator.

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

**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. John Cody, Budget Committee spoke saying he brought this petition forward as he had a serious concern over the default budget for the town and that letters being sent to the town from residents should be addressed and read at Selectmen meetings. Selectman Cody Belanger spoke in favor of the article; however, stated that there are some situations that the information cannot be released to the public due to state statutes. Selectman Joseph Trombley made a motion to remove "unless the resident has, in writing, specifically requested that said communication not be read in the minutes of said meeting" and be replaced with "such communication shall only be made if the permission to share the communication is given by the author" and add "to share their communication," at the end of sentence "Should it be that the resident has made such written request,". Selectman Michael Yergeau seconded the amendment. A vote was taken and passed unanimously. 17 voted yes and 9 voted no. Chairman Adam Munguia spoke about his concerns with the article. Selectman Robert Jordan spoke saying his concern with the article is that the town may have to use legal counsel more and that would bring more cost to the town. Michael Charkowski, Budget Committee asked if any contact had been made with surrounding towns to see what their process is for reading letters at meetings. Chairman Adam Munguia stated that the board will be contacting the towns. **The article will now read "To see if the Town will vote to direct the Town of Epping Selectmen to require that all written or electronic communication received by the Town of Epping Selectmen or the Town of Epping Administrator, from a resident of the Town of Epping, which in any way could be construed**

**as a complaint, advisement or concern, be read into the minutes of the next scheduled Selectman's meeting in synopsis form. Such communication shall only be made if permission to share the communication is given by the author. Should it be that the resident has made such written request to share their communication, the minutes shall reflect the receipt of the communication noting the date and time it was received. This article shall be subject to any local or federal laws specifically prohibiting release of any part of said communication. This article is to ensure greater transparency into communications received by the Town of Epping Selectmen and Town Administrator. No further discussion.**

**YES 812 NO 132 PASSED**

**Majority Vote Required**

#### **Article 25: By Petition: Change Voting Hours**

To see if the Town is in favor of changing its voting hours from 8:00 AM – 7:00 PM to 7:00 AM – 7:00 PM for all Local, State, and Federal elections. This would take effect upon passage for all subsequent elections going forward.

**[Recommended by Board of Selectmen 5-0] Majority Vote Required**

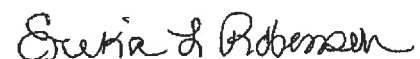
**Discussion:** A motion was made by Adam Munguia to accept the article as written and seconded by Bob Jordan. Several people spoke in favor and not in favor of the article. Discussion was that the extra hour in the morning was necessary for people to be able to vote and still get to work on time and also that the extra hour wasn't necessary because there is absentee ballot voting available to residents who have to work. No further discussion.

**YES 792 NO 166 PASSED**

Selectman Cody Belanger made a motion to adjourn the meeting. Chairman Adam Munguia seconded.

Meeting adjourned at 9:03 PM

*Respectfully Submitted,*



Erika L. Robinson  
Town Clerk

# Financial Reporting



New Hampshire  
Department of  
Revenue Administration

**MS-61**

## Tax Collector's Report

For the period beginning  and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

### Instructions

#### Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

#### For Assistance Please Contact:

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION

Municipality:  County:  Report Year:

### PREPARER'S INFORMATION

First Name  Last Name   
Street No.  Street Name  Phone Number   
Email (optional)





<b>Debits</b>					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2020	Year: 2019	Year: 2018..
Property Taxes	3110		\$772,694.24	\$245,218.86	\$197,212.04
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$11,696.46)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2020	
Property Taxes	3110	\$20,829,542.47		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$398,082.00		
Yield Taxes	3185	\$16,340.60		
Excavation Tax	3187	\$1,351.12		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2020	2019	2018..
Property Taxes	3110	\$66,273.97	\$18,179.72	\$2,235.79	\$195,203.00
Resident Taxes	3180				
Land Use Change Taxes	3120	\$8,508.52			
Yield Taxes	3185	\$45.14			
Excavation Tax	3187				
2020/21 CREDIT MEMOS		\$1,908.48			
COSTS BEFORE LIEN					
Interest and Penalties on Delinquent Taxes	3190	\$5,718.11	\$16,601.01	\$23,083.65	\$38,994.39
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$21,316,073.95</b>	<b>\$807,474.97</b>	<b>\$270,538.30</b>	<b>\$431,409.43</b>



Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2020	2019	2018..
Property Taxes	\$20,107,277.08	\$442,783.39	\$132,895.67	\$122,496.25
Resident Taxes				
Land Use Change Taxes	\$381,235.95			
Yield Taxes	\$15,223.55			
Interest (Include Lien Conversion)	\$5,718.11	\$13,565.01	\$23,083.65	\$38,994.39
Penalties				
Excavation Tax	\$1,396.26			
Other Taxes				
Conversion to Lien (Principal Only)		\$323,224.75		
2022 PREPAYMENT	\$7,224.68			
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2020	2019	2018..
Property Taxes	\$10,795.23	\$27,901.82	\$3,570.73	\$195,203.00
Resident Taxes				
Land Use Change Taxes	\$8,500.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2020	2019	2018..
Property Taxes	\$767,498.01		\$110,988.25	\$74,715.79
Resident Taxes				
Land Use Change Taxes	\$16,854.57			
Yield Taxes	\$1,117.05			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$6,766.54)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$21,316,073.95</b>	<b>\$807,474.97</b>	<b>\$270,538.30</b>	<b>\$431,409.43</b>

C U J A N



**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2019	Year: 2018	Year: 2017..
Unredeemed Liens Balance - Beginning of Year		\$245,218.86	\$129,384.36	\$67,827.68
Liens Executed During Fiscal Year	\$336,789.76			
Interest & Costs Collected (After Lien Execution)	\$9,003.07	\$24,330.83	\$20,435.51	\$19,951.45
Refund		\$2,235.79		
<b>Total Debits</b>	<b>\$345,792.83</b>	<b>\$271,785.48</b>	<b>\$149,819.87</b>	<b>\$87,779.13</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2019	2018	2017..
Redemptions	\$81,691.08	\$132,895.67	\$71,294.28	\$51,201.97
Interest & Costs Collected (After Lien Execution) #3190	\$7,906.07	\$23,785.88	\$20,435.51	\$19,144.49
Abatements of Unredeemed Liens	\$18.50	\$3,570.73		
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$256,177.18	\$111,533.20	\$58,090.08	\$17,432.67
<b>Total Credits</b>	<b>\$345,792.83</b>	<b>\$271,785.48</b>	<b>\$149,819.87</b>	<b>\$87,779.13</b>



**EPPING (147)**

**1. CERTIFY THIS FORM**  
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.

Preparer's First Name	Preparer's Last Name	Date
Erika	Robinson	2/8/2022

**2. SAVE AND EMAIL THIS FORM**  
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**  
This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**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.

*Erika R. Robinson, Town Clerk*  
Preparer's Signature and Title

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

Year ending December 31, 2021

DEBITS	2021	2020	2019 - prior
<b>Uncollected Taxes - Beginning of Year*</b>			
WATER		178,190.56	4,579.84
SEWER		199,384.29	7,037.89
Log Fee			0.65
Bad Check Charge		50.00	
<b>Taxes Committed - This Year</b>			
Utilities - Water #3189	702,991.36		
Utilities - Sewer #3189	682,305.74		
Adjustment			
Bad Check Charge	25.00		25.00
Log Fee	195.00	83.85	9.10
<b>Overpayment</b>			
Water #3189			
Sewer #3189	153.57	6.88	
<b>Interest - Late Tax #3190</b>			
Water	328.23	827.60	397.18
Sewer	316.87	1,463.60	702.18
<b>TOTAL DEBITS</b>	<b>\$1,386,315.77</b>	<b>\$380,006.78</b>	<b>\$12,751.84</b>

CREDITS	2021	2020	2019 - prior
<b>Remitted to Treasurer</b>			
Water	527,396.73	175,446.61	4,579.17
Sewer	505,090.20	183,162.09	6,894.72
Log Fee	195.00	83.85	9.10
Interest			
Water	328.23	827.60	397.18
Sewer	316.87	1,463.60	702.18
Bad Check Fees	25.00	50.00	25.00
<b>Abatements Made</b>			
Water	424.34	70.40	
Sewer	4,078.37	14,514.03	
<b>Uncollected Taxes - End of Year #1080</b>			
Water	175,170.29	2,673.55	1.32
Sewer	173,290.74	1,715.05	143.17
<b>TOTAL CREDITS</b>	<b>\$1,386,315.77</b>	<b>\$380,006.78</b>	<b>\$12,751.84</b>



## 2021 Cash Flow Reconciliation

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Beginning Balance	11,143,761.02	10,601,542.36	8,006,672.03	6,282,750.57	3,295,425.63	1,240,991.40	10,034,020.03	7,020,209.79	7,541,598.46	6,469,148.70	3,726,975.92	3,134,980.96	11,143,761.02
Expenses & Payroll	(1,270,870.95)	(1,501,738.10)	(1,252,647.86)	(1,982,641.99)	(1,194,188.70)	(1,454,990.94)	(1,085,209.51)	(870,130.76)	(1,052,154.00)	(1,281,832.95)	(1,520,327.93)	(1,317,466.56)	(15,784,200.25)
School Payments*	-	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)	(2,064,698.00)	-	(4,000,000.00)	-	(1,000,000.00)	(2,000,000.00)	(1,000,000.00)	(1,000,000.00)	(17,064,698.00)
Tax Deposits**	282,194.54	222,618.91	101,254.90	59,080.23	180,441.00	929,223.62	1,397,077.16	233,178.77	46,287.57	189,294.07	873,979.90	8,511,194.35	21,386,825.02
All Other Deposits	446,457.75	684,248.86	1,427,471.50	936,236.82	1,024,011.47	957,795.95	674,322.11	1,156,340.66	933,416.67	350,366.10	1,054,353.07	1,320,269.78	10,967,290.74
Ending Balance	10,601,542.36	8,006,672.03	6,282,750.57	3,295,425.63	1,240,991.40	10,034,020.03	7,020,209.79	7,541,598.46	6,469,148.70	3,726,975.92	3,134,980.96	10,648,978.53	10,648,978.53
Cash Flow Balance	10,601,542.36	8,006,672.03	6,282,750.57	3,295,425.63	1,240,991.40	10,034,020.03	7,020,209.79	7,541,598.46	6,469,148.70	3,726,975.92	3,134,980.96	10,648,978.53	10,648,978.53

\* 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 1<sup>st</sup> due date. Second tax bills are sent out end of October with a December 1<sup>st</sup> due date.

## Bank Balances

as of 12/31/2021

	Bank Account Name	Beg Bal 1/1/2020	Ending Bal 12/31/2020
1	General Fund - TD Bank	\$11,571,291.46	\$11,075,778.25
2	Sewer Lagoon Fund	\$6,230,000.00	\$5,929,279.12
3	Merchant Card Account - Recreation CC	\$94.51	(Closed April 21)

### Escrow Direct Accounts

1	Blake Road Bridge	\$3,845.48	\$3,850.33
2	Building Reviews	\$21,587.32	\$2,127.99
3	Commercial Impact Fee - Police	\$21,343.33	\$23,711.83
4	Commercial Impact Fee - Fire	\$29,362.84	\$47,158.17
5	Conservation Escrow	\$3,718.43	\$3,723.12
6	Conservation LUJCT	\$63,159.10	\$56,587.40
7	Driveway Bonds	\$82,391.79	\$82,813.80
8	Dry Hydrant	\$3,600.65	\$3,605.20
9	J McGeough ETV Fund	\$3,148.92	\$3,152.89
10	Ladds Lane Development	\$6,038.47	\$5,899.66
11	Old Stagecoach Condos	\$9,994.53	\$10,007.14
12	PD - Drug Enforcement	\$14,783.70	\$14,802.36
13	PD - Drug Enforcement - State	\$14,713.05	\$21,840.18
14	PD - Explorers	\$3,793.58	\$3,798.37
15	Planning Review	\$26,442.40	\$31,428.32
16	Residential Impact Fee - Police	\$37,465.58	\$43,732.98
17	Residential Impact Fee - Fire	\$74,231.52	\$113,456.39
18	Recreation Offsite Improvement Fees	\$2,588.04	\$2,591.30
19	School Impact Fees	\$113,864.24	\$205,292.90
20	Seacoast United Landscape	\$5,111.85	\$5,118.30
21	Sewer Engineering Reviews	\$2,987.78	\$804.43
22	Sewer Membrane Project (New)	\$-	\$72,879.57
23	Sewer Reserves (New)	\$-	\$293,106.46
24	Water Engineering Reviews	\$2,618.95	\$19,750.65
25	Water Treatment Plant Retainage	\$106,385.97	\$113,978.13
26	WWTF Contingency	\$22,149.22	\$1,165.72
27	Water Reserves (New)	\$-	\$30,376.41
Total Escrow Direct Accounts		\$675,326.74	\$1,216,760.00

Grand Total	\$18,476,712.71	\$18,221,817.37
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# Balance of Loans and Leases

as of 12/31/21

Land Purchased for Water Wells		Balance
19 Year Bond 7/1/15-7/1/33		
\$2,120,000.00	½ in GF, ½ in Water Fund	\$1,640,870.00
NHMBB		

Transfer Station Truck Lease		
7 Year Lease 9/1/20-9/1/25		
\$177,896.46	GF Budget	\$101,655.12
Tax Exempt Leasing		

Highway Truck Lease		
7 Year Lease 9/1/20-9/1/25		
\$157,917.13	GF Budget	\$90,238.36
Tax Exempt Leasing		

Fire Truck Lease		
9 Year Lease 6/1/15-6/1/23		
\$470,596.85	PSFR Revolving Fund	\$104,577.07
Municipal Leasing		

Library Addition		
10 Year Bond 2020-2029		
\$600,000.00	GF Budget	\$557,760.00
TD Bank		

WWTF Upgrades #1 – Septage Receiving Station		Balance
20 Year Bond 6/1/20-6/1/39		
Loan Amount \$2,932,259.69	Sewer Fund	\$2,801,051.99
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	\$89,062.56
State of NH-DES		

WWTF Upgrades #2 – Membranes (Construction in Progress)		
2019 Approved Bond	Sewer Fund	\$2,190,000.00*
State of NH-DES		

Water Treatment Plant, Water Main Extension (Construction in Progress, estimated completion 1/31/22)		
2020 Approved Bond	GF Budget	\$3,500,000.00*
20 year Bond 7/22-7/41		
State of NH-DES, 1.70%		

Sewer Lagoon Decommission / Solar Panel Project (Construction in Progress)		
2020 Approved Bond	Sewer Fund	\$6,230,000.00*
State of NH-DES		

**Grand Total \$17,305,215.10**

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

## Interfund Balances

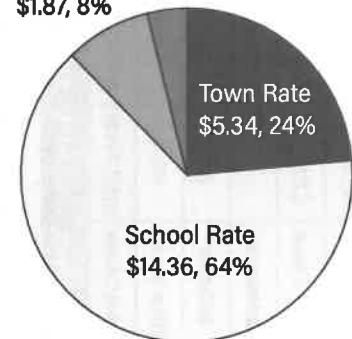
12/31/2021 (unaudited)

	Type		Beg Bal 1/1/2021	Ending Bal 12/31/2021
15	Recreation Revolving Fund, 2008	Due to RR	70,435.56	103,124.86
20	ETV Revolving Fund, 2009	Due to ETV	259,126.03	264,812.75
25	Police Detail Revolving Fund, 2009, 2013	Due to Police Detail	58,723.72	60,997.43
30	PSF Revolving Fund, 2010	Due to PSFR	457,662.90	428,410.71
51	Water Fund - Enterprise Fund	Due to Water	14,402.29	185,999.28
55	Sewer Fund - Enterprise Fund	Due to Sewer	507,358.55	404,553.43
<b>Totals</b>			<b>\$1,367,709.05</b>	<b>\$1,447,898.46</b>

## Where Do Your Property Tax Dollars Go?

**2021 Tax Rate – \$22.42**

State Rate \$1.87, 8%  
County Rate \$0.85, 4%



# Statement of Expenditures (Unaudited)

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
<b>General Fund</b>				
<b>Town Administration</b>				
<b>Board of Selectmen</b>				
01-4130.10-130-00 BOS Salaries - Selectmen	15,500.00	15,500.00	0.00	0%
01-4130.10-131-00 BOS Salary - Trustee Chairman	150.00	150.00	0.00	0%
01-4130.10-220-00 BOS Social Security	975.00	965.82	9.18	1%
01-4130.10-225-00 BOS Medicare	300.00	226.93	73.07	24%
01-4130.10-260-00 BOS Workers Compensation	50.00	50.00	0.00	0%
01-4130.10-390-00 BOS Professional Services	400.00	643.39	(243.39)	-61%
01-4130.10-530-00 BOS Recording Fees	200.00	22.00	178.00	89%
01-4130.10-551-00 BOS Advertising	700.00	2,077.76	(1,377.76)	-197%
01-4130.10-560-00 BOS NHMA Dues	6,500.00	6,753.00	(253.00)	-4%
01-4130.10-690-00 BOS Awards & Recognition	1,000.00	1,329.82	(329.82)	-33%
<b>Board of Selectmen - Total</b>	<b>25,775.00</b>	<b>27,718.72</b>	<b>(1,943.72)</b>	<b>-8%</b>
<b>Town Administration</b>				
01-4130.20-110-00 TA Salaries FT	176,205.00	177,700.53	(1,495.53)	-1%
01-4130.20-210-00 TA Health Insurance	30,960.00	31,210.48	(250.48)	-1%
01-4130.20-211-00 TA Dental Insurance	1,020.00	1,018.04	1.96	0%
01-4130.20-215-00 TA HRA Plan	1,100.00	90.00	1,010.00	92%
01-4130.20-219-00 TA Short Term Disability	545.00	538.74	6.26	1%
01-4130.20-220-00 TA Social Security	10,925.00	10,409.68	515.32	5%
01-4130.20-225-00 TA Medicare	2,555.00	2,433.63	121.37	5%
01-4130.20-230-00 TA NH Retirement	8,355.00	8,548.57	(193.57)	-2%
01-4130.20-231-00 TA ICMA Retirement	13,875.00	12,403.02	1,471.98	11%
01-4130.20-250-00 TA Unemployment	60.00	60.00	0.00	0%
01-4130.20-260-00 TA Worker's Compensation	550.00	550.00	0.00	0%
01-4130.20-343-00 TA Cell Phones	600.00	518.00	82.00	14%
01-4130.20-370-00 TA Training & Seminars	150.00	0.00	150.00	100%
01-4130.20-440-00 TA Copier Lease	4,100.00	4,114.00	(14.00)	0%
01-4130.20-442-00 TA Postage Machine Lease	1,780.00	2,751.56	(971.56)	-55%
01-4130.20-620-00 TA Office Supplies	4,000.00	4,059.57	(59.57)	-1%
01-4130.20-625-00 TA Postage	500.00	187.13	312.87	63%
01-4130.20-802-00 TA Mileage	200.00	0.00	200.00	100%
<b>Town Administration - Total</b>	<b>257,480.00</b>	<b>256,592.95</b>	<b>887.05</b>	<b>0%</b>
<b>Town Meeting</b>				
01-4130.30-130-00 MTG Salary - Moderator	600.00	600.00	0.00	0%
01-4130.30-220-00 MTG Social Security	40.00	37.20	2.80	7%
01-4130.30-225-00 MTG Medicare	10.00	8.72	1.28	13%
01-4130.30-260-00 MTG Worker's Compensation	15.00	15.00	0.00	0%
01-4130.30-560-00 MTG Town Report Printing	5,000.00	4,935.00	65.00	1%
<b>Town Meeting - Total</b>	<b>5,665.00</b>	<b>5,595.92</b>	<b>69.08</b>	<b>1%</b>
<b>Boards &amp; Commissions</b>				
01-4130.40-390-00 BRD Professional Services	1,000.00	1,445.00	(445.00)	-45%
01-4130.40-620-00 BRD Office Supplies	200.00	57.49	142.51	71%
<b>Boards &amp; Commissions - Total</b>	<b>1,200.00</b>	<b>1,502.49</b>	<b>(302.49)</b>	<b>-25%</b>
<b>Total Town Administration</b>	<b>290,120.00</b>	<b>291,410.08</b>	<b>(1,290.08)</b>	<b>0%</b>
<b>Town Clerk</b>				
01-4140.10-110-00 TC Salaries FT	71,525.00	72,313.81	(788.81)	-1%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4140.10-120-00 TC Salaries PT	17,240.00	21,227.87	(3,987.87)	-23%
01-4140.10-210-00 TC Health Insurance	39,915.00	37,979.75	1,935.25	5%
01-4140.10-211-00 TC Dental Insurance	1,430.00	1,283.34	146.66	10%
01-4140.10-215-00 TC HRA Plan	1,125.00	742.00	1,050.80	93%
01-4140.10-219-00 TC Short Term Disability	300.00	304.51	(4.51)	-2%
01-4140.10-220-00 TC Social Security	5,510.00	5,100.85	409.35	7%
01-4140.10-225-00 TC Medicare	1,290.00	1,192.70	97.30	8%
01-4140.10-230-00 TC NH Retirement	9,025.00	9,045.92	(20.92)	0%
01-4140.10-250-00 TC Unemployment	65.00	65.00	0.00	0%
01-4140.10-260-00 TC Worker's Compensation	325.00	325.00	0.00	0%
01-4140.10-347-00 TC Alarm System	720.00	1,036.91	(316.91)	-44%
01-4140.10-370-00 TC Training & Seminars	800.00	254.99	545.01	68%
01-4140.10-440-00 TC Copier Lease	900.00	833.69	66.31	7%
01-4140.10-560-00 TC Dues & Subscriptions	20.00	55.00	(35.00)	-175%
01-4140.10-620-00 TC Office Supplies	3,100.00	2,436.97	663.03	21%
01-4140.10-625-00 TC Postage	1,900.00	2,256.53	(356.53)	-19%
01-4140.10-740-00 TC Equipment	700.00	0.00	700.00	100%
01-4140.10-810-00 TC Records Preservation	3,800.00	3,770.00	30.00	1%
01-4140.10-815-00 TC Dog Fees	3,000.00	3,074.00	(74.00)	-2%
01-4140.10-850-00 TC Software & Support	4,700.00	5,452.90	(752.90)	-16%
<b>Town Clerk - Total</b>	<b>167,390.00</b>	<b>168,983.74</b>	<b>(693.74)</b>	<b>0%</b>
<b>Elections &amp; Registration</b>				
01-4140.20-130-00 EL Salaries - Supervisors	3,400.00	3,400.00	0.00	0%
01-4140.20-190-00 EL Ballot Clerks	450.00	300.00	150.00	33%
01-4140.20-220-00 EL Social Security	210.00	210.84	(0.84)	0%
01-4140.20-225-00 EL Medicare	50.00	49.32	0.68	1%
01-4140.20-260-00 EL Worker's Compensation	25.00	25.00	0.00	0%
01-4140.20-342-00 EL Ballot Machine Programming	1,600.00	1,210.00	390.00	24%
01-4140.20-430-00 EL Machine Maintenance	600.00	600.00	0.00	0%
01-4140.20-551-00 EL Advertising	0.00	255.80	(255.80)	0%
01-4140.20-620-00 EL Printing & Supplies	3,000.00	2,660.51	339.49	11%
01-4140.20-625-00 EL Postage	300.00	628.35	(328.35)	-109%
01-4140.20-690-00 EL Meals & Services	300.00	192.00	108.00	36%
01-4140.20-740-00 EL Equipment	800.00	153.75	646.25	81%
<b>Elections &amp; Registration - Total</b>	<b>10,735.00</b>	<b>9,685.57</b>	<b>1,049.43</b>	<b>10%</b>
<b>Total Town Clerk</b>	<b>178,125.00</b>	<b>177,769.31</b>	<b>355.69</b>	<b>0%</b>
<b>Finance</b>				
<b>Finance</b>				
01-4150.10-110-00 FA Salary FT	82,835.00	83,152.62	(317.62)	0%
01-4150.10-210-00 FA Health Insurance	1,500.00	1,500.20	(0.20)	0%
01-4150.10-211-00 FA Dental Insurance	520.00	509.76	10.24	2%
01-4150.10-219-00 FA Short Term Disability	275.00	269.76	5.24	2%
01-4150.10-220-00 FA Social Security	5,140.00	5,210.90	(70.90)	-1%
01-4150.10-225-00 FA Medicare	1,200.00	1,218.72	(18.72)	-2%
01-4150.10-230-00 FA NH Retirement	10,450.00	10,568.33	(118.33)	-1%
01-4150.10-250-00 FA Unemployment	30.00	30.00	0.00	0%
01-4150.10-260-00 FA Worker's Compensation	315.00	315.00	0.00	0%
01-4150.10-301-00 FA Audit	20,000.00	19,408.60	591.40	3%
01-4150.10-370-00 FA Training & Seminars	100.00	140.00	(40.00)	-40%
01-4150.10-560-00 FA Dues & Subscriptions	50.00	50.00	0.00	0%
01-4150.10-620-00 FA Office Supplies	2,500.00	2,727.38	(227.38)	-9%
01-4150.10-625-00 FA Postage	2,000.00	1,582.87	417.13	21%
01-4150.10-740-00 FA Equipment	500.00	0.00	500.00	100%
01-4150.10-802-00 FA Mileage	100.00	0.00	100.00	100%
<b>Finance - Total</b>	<b>127,515.00</b>	<b>126,684.14</b>	<b>830.86</b>	<b>1%</b>

# Statement of Expenditures (Unaudited)

(continued)

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
<b>Tax Collection</b>				
01-4150.40-110-00 TX Salaries FT	30,655.00	30,994.78	(339.78)	-1%
01-4150.40-120-00 TX Salaries PT	8,110.00	9,097.63	(987.63)	-12%
01-4150.40-210-00 TX Health Insurance	17,100.00	16,276.88	823.12	5%
01-4150.40-211-00 TX Dental Insurance	615.00	571.56	43.44	7%
01-4150.40-215-00 TX HRA Plan	675.00	38.30	636.70	94%
01-4150.40-219-00 TX Short Term Disability	125.00	130.44	(5.44)	-4%
01-4150.40-220-00 TX Social Security	2,400.00	2,186.01	213.99	9%
01-4150.40-225-00 TX Medicare	565.00	511.31	53.69	10%
01-4150.40-230-00 TX NH Retirement	3,870.00	3,877.15	(7.15)	0%
01-4150.40-250-00 TX Unemployment	35.00	30.00	5.00	14%
01-4150.40-260-00 TX Worker's Compensation	200.00	200.00	0.00	0%
01-4150.40-370-00 TX Training	500.00	50.00	450.00	90%
01-4150.40-390-00 TX Professional Services	5,000.00	3,921.27	1,078.73	22%
01-4150.40-392-00 TX Title Search	1,500.00	1,320.00	180.00	12%
01-4150.40-440-00 TX Copier Lease	900.00	833.69	66.31	7%
01-4150.40-530-00 TX Recording Fees	500.00	499.62	0.38	0%
01-4150.40-560-00 TX Dues & Subscriptions	50.00	40.00	10.00	20%
01-4150.40-610-00 TX General Supplies	600.00	613.81	(13.81)	-2%
01-4150.40-625-00 TX Postage	3,000.00	2,074.65	925.35	31%
01-4150.40-740-00 TX Equipment	300.00	0.00	300.00	100%
<b>Tax Collection - Total</b>	<b>76,700.00</b>	<b>73,267.10</b>	<b>3,432.90</b>	<b>4%</b>
<b>Treasury</b>				
01-4150.50-130-00 T Salary - Treasurers	3,500.00	3,500.00	0.00	0%
01-4150.50-220-00 T Social Security	220.00	217.00	3.00	1%
01-4150.50-225-00 T Medicare	60.00	50.76	9.24	15%
01-4150.50-260-00 T Worker's Compensation	20.00	20.00	0.00	0%
01-4150.50-340-00 T Bank Fees	100.00	0.00	100.00	100%
01-4150.50-620-00 T Office Supplies	50.00	0.00	50.00	100%
<b>Treasury - Total</b>	<b>3,950.00</b>	<b>3,787.76</b>	<b>162.24</b>	<b>4%</b>
<b>IT Department</b>				
01-4150.60-342-00 IT Computer Maintenance	27,050.00	33,952.90	(6,902.90)	-26%
01-4150.60-850-00 IT Software Support	21,000.00	19,892.00	1,108.00	5%
01-4150.60-851-00 IT Software Upgrade	5,000.00	5,000.00	0.00	0%
<b>IT Department - Total</b>	<b>53,050.00</b>	<b>58,844.90</b>	<b>(5,794.90)</b>	<b>-11%</b>
<b>Total Finance</b>	<b>261,215.00</b>	<b>262,583.90</b>	<b>(1,368.90)</b>	<b>-1%</b>

## Misc Departments

<b>Property Valuation</b>				
01-4152.10-390-00 AS Contract Assessor	48,510.00	49,592.06	(1,082.06)	-2%
01-4152.10-395-00 AS Utility Appeals	10,000.00	462.50	9,537.50	95%
01-4152.10-396-00 AS Utility Revaluation	12,000.00	12,000.00	0.00	0%
01-4152.10-397-00 AS Tax Map Maintenance	2,500.00	2,150.00	350.00	14%
<b>Property Valuation - Total</b>	<b>73,010.00</b>	<b>64,204.56</b>	<b>8,805.44</b>	<b>12%</b>
<b>Legal Expense</b>				
01-4153.10-320-00 LE Town Attorney	25,000.00	24,790.66	209.34	1%
01-4153.10-323-00 LE Judgements & Settlements	1,000.00	0.00	1,000.00	100%
<b>Legal Expense - Total</b>	<b>26,000.00</b>	<b>24,790.66</b>	<b>1,209.34</b>	<b>5%</b>
<b>Personnel Administration</b>				
01-4155.10-190-00 PA Merit Pay Increases	30,000.00	6,644.64	23,355.36	78%
01-4155.10-215-00 PA HRA Plan	0.00	109.06	(109.06)	0%
01-4155.10-392-00 PA Preemployment Screening	300.00	238.00	62.00	21%
<b>Personnel Administration - Total</b>	<b>30,300.00</b>	<b>6,991.70</b>	<b>23,308.30</b>	<b>77%</b>

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
<b>Cemeteries</b>				
01-4195.10-370-00 CM Training	300.00	0.00	300.00	100%
01-4195.10-430-00 CM Cemetery Maintenance	7,000.00	8,885.00	(1,885.00)	-27%
01-4195.10-431-00 CM Prospect CM Maintenance	10,000.00	13,707.50	(3,707.50)	-37%
01-4195.10-687-00 CM Tree Removal	5,700.00	4,000.00	1,700.00	30%
01-4195.10-710-00 CM Repurchase Lots	1,000.00	0.00	1,000.00	100%
<b>Cemeteries - Total</b>	<b>24,000.00</b>	<b>26,592.50</b>	<b>(2,592.50)</b>	<b>-11%</b>
<b>Property Insurance</b>				
01-4196.10-520-00 IN Property & Liability	75,000.00	61,993.61	13,006.39	17%
01-4196.10-523-00 IN Claims Expense	5,000.00	6,000.00	(1,000.00)	-20%
<b>Property Insurance - Total</b>	<b>80,000.00</b>	<b>67,993.61</b>	<b>12,006.39</b>	<b>15%</b>
<b>Health</b>				
01-4411.10-370-00 HE Training	100.00	0.00	100.00	100%
<b>Health - Total</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>100%</b>
<b>General Assistance</b>				
01-4442.10-350-00 GA Medical Services	250.00	0.00	250.00	100%
01-4442.10-370-00 GA Training	50.00	30.00	20.00	40%
01-4442.10-810-00 GA Other Services	500.00	0.00	500.00	100%
01-4442.10-831-00 GA Rents	2,000.00	590.40	1,409.60	70%
01-4442.10-832-00 GA Food	200.00	0.00	200.00	100%
01-4442.10-833-00 GA Heating	1,500.00	0.00	1,500.00	100%
01-4442.10-834-00 GA Electricity	1,500.00	0.00	1,500.00	100%
<b>General Assistance - Total</b>	<b>6,000.00</b>	<b>620.40</b>	<b>5,379.60</b>	<b>90%</b>
<b>Patriotic Purposes</b>				
01-4583.10-690-00 Patriotic Purposes	2,500.00	245.45	2,254.55	90%
<b>Patriotic Purposes - Total</b>	<b>2,500.00</b>	<b>245.45</b>	<b>2,254.55</b>	<b>90%</b>
<b>Conservation Commission</b>				
01-4611.10-960-00 Conservation Expense	6,000.00	5,242.84	757.16	13%
<b>Conservation Commission - Total</b>	<b>6,000.00</b>	<b>5,242.84</b>	<b>757.16</b>	<b>13%</b>
<b>Principal on Long Term Debt</b>				
01-4711.10-980-00 Land Purchase Bond	57,500.00	55,000.00	2,500.00	4%
01-4711.12-980-00 Library Addition Bond	60,000.00	60,000.00	0.00	0%
<b>Principal Debt - Total</b>	<b>117,500.00</b>	<b>115,000.00</b>	<b>2,500.00</b>	<b>2%</b>
<b>Interest on Long Term Debt</b>				
01-4721.10-981-00 Land Purchase Bond Interest	30,415.00	30,415.00	0.00	0%
01-4721.12-981-00 Library Addition Bond Interest	19,440.00	19,452.00	(12.00)	0%
<b>Interest Debt - Total</b>	<b>49,855.00</b>	<b>49,867.00</b>	<b>(12.00)</b>	<b>0%</b>
<b>Total Misc Departments</b>	<b>415,265.00</b>	<b>361,548.72</b>	<b>53,716.28</b>	<b>13%</b>

## Planning & Zoning

<b>Planning Board</b>				
01-4191.10-110-00 PB Salaries FT	139,240.00	138,824.94	415.06	0%
01-4191.10-210-00 PB Health Insurance	30,600.00	20,453.84	10,146.16	33%
01-4191.10-211-00 PB Dental Insurance	780.00	527.04	252.96	32%
01-4191.10-215-00 PB HRA Plan	900.00	90.00	810.00	90%
01-4191.10-219-00 PB Short Term Disability	545.00	527.99	17.01	3%
01-4191.10-220-00 PB Social Security	8,635.00	8,248.27	386.73	4%
01-4191.10-225-00 PB Medicare	2,020.00	1,929.04	90.96	5%
01-4191.10-230-00 PB NH Retirement	17,565.00	17,638.25	(73.25)	0%
01-4191.10-250-00 PB Unemployment	70.00	60.00	10.00	14%
01-4191.10-260-00 PB Workers Compensation	5,250.00	4,465.00	785.00	15%
01-4191.10-343-00 PB Cell Phones	0.00	379.14	(379.14)	0%
01-4191.10-390-00 PB Professional Services	4,000.00	2,658.00	1,342.00	34%
01-4191.10-440-00 PB Copier Lease	1,800.00	1,629.80	170.20	9%
01-4191.10-530-00 PB Recording Fees	550.00	83.55	466.45	85%
01-4191.10-551-00 PB Advertising	200.00	217.70	(17.70)	-9%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4191.10-560-00 PB Dues & Subscriptions	50.00	245.00	(195.00)	-390%
01-4191.10-561-00 PB RPC Dues	7,000.00	7,025.00	(25.00)	0%
01-4191.10-620-00 PB Office Supplies	100.00	259.02	(159.02)	-159%
01-4191.10-625-00 PB Postage	1,300.00	3,407.03	(2,107.03)	-162%
01-4191.10-802-00 PB Mileage	100.00	0.00	100.00	100%
<b>Planning Board - Total</b>	<b>220,705.00</b>	<b>209,668.61</b>	<b>12,036.39</b>	<b>5%</b>
<b>Zoning Board</b>				
01-4191.30-551-00 ZBA Advertising	400.00	404.30	(4.30)	-1%
01-4191.30-610-00 ZBA General Supplies	150.00	28.25	121.75	81%
01-4191.30-625-00 ZBA Postage	200.00	222.47	(22.47)	-11%
<b>Zoning Board - Total</b>	<b>750.00</b>	<b>655.02</b>	<b>94.98</b>	<b>13%</b>
<b>Total Planning &amp; Zoning</b>	<b>221,455.00</b>	<b>209,323.63</b>	<b>12,131.37</b>	<b>5%</b>

## General Government Buildings

<b>Town Hall</b>				
01-4194.10-341-00 GB Telephone	5,300.00	5,732.89	(432.89)	-8%
01-4194.10-345-00 GB Internet Service	6,120.00	6,145.66	(25.66)	0%
01-4194.10-346-00 GB Telephone Maintenance	1,000.00	960.71	39.29	4%
01-4194.10-347-00 GB Alarm Monitoring	250.00	176.97	73.03	29%
01-4194.10-360-00 GB Cleaning Services	15,000.00	13,667.50	1,332.50	9%
01-4194.10-410-00 GB Electricity	6,000.00	8,370.87	(2,370.87)	-40%
01-4194.10-411-00 GB Heating Fuel	9,000.00	6,993.50	2,006.50	22%
01-4194.10-432-00 GB Tax Deed Prop. Clean Up	3,000.00	0.00	3,000.00	100%
01-4194.10-610-00 GB Supplies	3,000.00	1,440.58	1,559.42	52%
01-4194.10-611-00 GB Water Cooler	400.00	291.50	108.50	27%
01-4194.10-640-00 GB Repairs & Maintenance	15,000.00	8,898.17	6,101.83	41%
01-4194.10-750-00 GB Furniture	3,500.00	4,678.40	(1,178.40)	-34%
<b>Town Hall - Total</b>	<b>67,570.00</b>	<b>57,356.75</b>	<b>10,213.25</b>	<b>15%</b>
<b>Watson Academy</b>				
01-4194.20-341-00 WAT Telephone	1,140.00	1,046.48	93.52	8%
01-4194.20-345-00 WAT Internet Service	1,500.00	1,425.00	75.00	5%
01-4194.20-360-00 WAT Cleaning Service	5,460.00	5,495.00	(35.00)	-1%
01-4194.20-410-00 WAT Electricity	2,800.00	2,798.90	1.10	0%
01-4194.20-411-00 WAT Heating Fuel	6,000.00	5,461.70	538.30	9%
01-4194.20-412-00 WAT Water	690.00	472.82	217.18	31%
01-4194.20-413-00 WAT Sewer	690.00	485.74	204.26	30%
01-4194.20-490-00 WAT Trash Hauling	1,875.00	1,994.08	(119.08)	-6%
01-4194.20-610-00 WAT Supplies	710.00	852.64	(142.64)	-20%
01-4194.20-640-00 WAT Repairs & Maintenance	10,000.00	4,236.90	5,763.10	58%
<b>Watson Academy - Total</b>	<b>30,865.00</b>	<b>24,269.26</b>	<b>6,595.74</b>	<b>21%</b>
<b>Safety Facility</b>				
01-4194.30-341-00 SF Telephone	6,700.00	5,764.52	935.48	14%
01-4194.30-344-00 SF Security Cameras	1,860.00	1,855.20	4.80	0%
01-4194.30-345-00 SF Internet Service	4,500.00	4,635.96	(135.96)	-3%
01-4194.30-347-00 SF Alarm Monitoring	1,900.00	2,149.00	(249.00)	-13%
01-4194.30-360-00 SF Cleaning Service	18,720.00	20,450.00	(1,730.00)	-9%
01-4194.30-410-00 SF Electricity	18,000.00	20,775.30	(2,775.30)	-15%
01-4194.30-411-00 SF Heating Fuel	13,500.00	13,325.80	174.20	1%
01-4194.30-412-00 SF Water	2,600.00	4,297.82	(1,697.82)	-65%
01-4194.30-413-00 SF Sewer	2,400.00	2,175.65	224.35	9%
01-4194.30-415-00 SF Utilities - FD2	4,500.00	3,979.44	520.56	12%
01-4194.30-490-00 SF Trash Hauling	2,000.00	2,328.02	(328.02)	-16%
01-4194.30-610-00 SF Supplies	3,000.00	2,733.00	267.00	9%
01-4194.30-640-00 SF Repairs/Maintenance	12,000.00	32,714.79	(20,714.79)	-173%
01-4194.30-640-01 SF One Time Expense	9,750.00	3,005.22	6,744.78	69%
01-4194.30-641-00 SF Maintenance - FD2	4,500.00	2,371.36	2,128.64	47%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4194.30-641-01 SF One Time Expense - FD2	5,500.00	0.00	5,500.00	100%
<b>Safety Facility - Total</b>	<b>111,430.00</b>	<b>122,561.08</b>	<b>(11,131.08)</b>	<b>-10%</b>
<b>Highway Building</b>				
01-4194.40-341-00 HWB Telephone	600.00	687.47	(87.47)	-15%
01-4194.40-345-00 HWB Internet Service	1,700.00	1,668.78	31.22	2%
01-4194.40-360-00 HWB Cleaning Services	2,000.00	1,820.00	180.00	9%
01-4194.40-410-00 HWB Electricity	4,500.00	5,765.55	(1,265.55)	-28%
01-4194.40-411-00 HWB Heating Fuel	100.00	0.00	100.00	100%
01-4194.40-610-00 HWB Supplies	1,000.00	848.86	151.14	15%
01-4194.40-640-00 HWB Building Maintenance	2,000.00	5,836.99	(3,836.99)	-192%
<b>Highway Building - Total</b>	<b>11,900.00</b>	<b>16,627.85</b>	<b>(4,727.85)</b>	<b>-40%</b>
<b>Total General Government Buildings</b>	<b>221,765.00</b>	<b>220,814.74</b>	<b>950.26</b>	<b>0%</b>

## Police

<b>Police Department</b>				
01-4210.10-110-00 PD Salaries FT	1,178,845.00	1,106,458.38	72,386.62	6%
01-4210.10-120-00 PD Salaries PT	71,200.00	71,962.86	(762.86)	-1%
01-4210.10-140-00 PD Overtime	100,000.00	112,992.13	(12,992.13)	-13%
01-4210.10-210-00 PD Health Insurance	362,300.00	354,020.64	8,279.36	2%
01-4210.10-211-00 PD Dental Insurance	11,250.00	10,929.44	320.56	3%
01-4210.10-215-00 PD HRA Plan	10,500.00	981.25	9,518.75	91%
01-4210.10-219-00 PD Short Term Disability	4,360.00	4,284.84	75.16	2%
01-4210.10-220-00 PD Social Security	7,950.00	7,597.43	352.57	4%
01-4210.10-225-00 PD Medicare	19,575.00	17,823.00	1,752.00	9%
01-4210.10-230-00 PD NH Retirement	388,515.00	362,547.49	25,967.51	7%
01-4210.10-250-00 PD Unemployment	500.00	400.00	100.00	20%
01-4210.10-260-00 PD Worker's Compensation	40,000.00	39,615.00	385.00	1%
01-4210.10-342-00 PD IT Processing Fees	43,000.00	45,320.52	(2,320.52)	-5%
01-4210.10-343-00 PD Cell Phones	5,400.00	10,509.03	(5,109.03)	-95%
01-4210.10-370-00 PD Training	5,500.00	8,691.06	(3,191.06)	-58%
01-4210.10-390-00 PD Professional Services	5,500.00	5,370.51	129.49	2%
01-4210.10-440-00 PD Copier Leases	3,600.00	3,516.83	83.17	2%
01-4210.10-560-00 PD Dues & Subscriptions	850.00	780.00	70.00	8%
01-4210.10-620-00 PD Office Supplies	6,000.00	7,575.33	(1,575.33)	-26%
01-4210.10-624-00 PD Grant Expense	0.00	22,636.83	(22,636.83)	0%
01-4210.10-625-00 PD Postage	780.00	504.22	275.78	35%
01-4210.10-635-00 PD Vehicle Fuel	28,000.00	31,018.07	(3,018.07)	-11%
01-4210.10-660-00 PD Vehicle Maint & Repairs	25,000.00	27,393.89	(2,393.89)	-10%
01-4210.10-680-00 PD Departmental Supplies	8,200.00	9,545.23	(1,345.23)	-16%
01-4210.10-691-00 PD Uniforms	13,500.00	9,290.14	4,209.86	31%
01-4210.10-740-00 PD Equipment	34,250.00	32,564.43	1,685.57	5%
01-4210.10-741-00 PD Cruiser Equipment	45,000.00	76,103.58	(31,103.58)	-69%
01-4210.10-760-00 PD Cruisers	35,000.00	31,137.00	3,863.00	11%
01-4210.10-760-01 PD Motorcycle Lease	5,000.00	5,000.00	0.00	0%
<b>Police Department - Total</b>	<b>2,459,575.00</b>	<b>2,416,569.13</b>	<b>43,005.87</b>	<b>2%</b>
<b>Animal Control</b>				
01-4414.10-120-00 AC Salaries PT	2,500.00	0.00	2,500.00	100%
01-4414.10-220-00 AC Social Security	155.00	0.00	155.00	100%
01-4414.10-225-00 AC Medicare	40.00	0.00	40.00	100%
01-4414.10-250-00 AC Unemployment	15.00	15.00	0.00	0%
01-4414.10-260-00 AC Worker's Compensation	50.00	40.00	10.00	20%
01-4414.10-343-00 AC Cell Phone	300.00	0.00	300.00	100%
01-4414.10-350-00 AC Vaccination	50.00	0.00	50.00	100%
01-4414.10-370-00 AC Training	50.00	0.00	50.00	100%
01-4414.10-390-00 AC Veterinary Services	200.00	0.00	200.00	100%

# Statement of Expenditures (Unaudited)

(continued)

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4414.10-625-00 AC Postage	0.00	736.00	(736.00)	0%
01-4414.10-801-00 AC Impoundment Fees	500.00	0.00	500.00	100%
01-4414.10-802-00 AC Mileage	640.00	0.00	640.00	100%
<b>Animal Control - Total</b>	<b>4,500.00</b>	<b>791.00</b>	<b>3,709.00</b>	<b>82%</b>
<b>Total Police</b>	<b>2,464,075.00</b>	<b>2,417,360.13</b>	<b>46,714.87</b>	<b>2%</b>

## Fire & Rescue

Fire and Rescue				
	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4220.10-110-00 FD Salaries FT	399,140.00	367,484.45	31,655.55	8%
01-4220.10-120-00 FD Salaries PT	382,210.00	332,360.39	49,849.61	13%
01-4220.10-140-00 FD Overtime	30,000.00	65,779.02	(35,779.02)	-119%
01-4220.10-150-00 FD Details	5,000.00	83,711.79	(78,711.79)	-1574%
01-4220.10-160-00 FD Grant Salaries	33,700.00	8,646.00	25,054.00	74%
01-4220.10-210-00 FD Health Insurance	105,270.00	101,909.74	3,360.26	3%
01-4220.10-211-00 FD Dental Insurance	1,890.00	1,798.38	(108.38)	-6%
01-4220.10-215-00 FD HRA Plan	3,700.00	467.50	3,232.50	87%
01-4220.10-219-00 FD Short Term Disability	1,455.00	1,329.45	125.55	9%
01-4220.10-220-00 FD Social Security	23,820.00	25,717.06	(1,897.06)	-8%
01-4220.10-225-00 FD Medicare	11,865.00	12,154.00	(289.00)	-2%
01-4220.10-230-00 FD NH Retirement	135,700.00	136,368.73	(668.73)	0%
01-4220.10-250-00 FD Unemployment	550.00	495.00	55.00	10%
01-4220.10-260-00 FD Worker's Compensation	75,000.00	72,251.00	2,749.00	4%
01-4220.10-342-00 FD Computer Maintenance	12,500.00	7,510.00	4,990.00	40%
01-4220.10-343-00 FD Cell Phones	5,000.00	5,922.74	(922.74)	-18%
01-4220.10-390-00 FD Contract Services	8,000.00	7,895.00	105.00	1%
01-4220.10-430-00 FD Fire & Rescue Equip Maint	0.00	0.00	0.00	0%
01-4220.10-440-00 FD Copier Lease	2,400.00	660.98	1,739.02	72%
01-4220.10-560-00 FD Dues & Subscriptions	6,400.00	5,109.28	1,290.72	20%
01-4220.10-620-00 FD Office Supplies	5,900.00	5,355.79	544.21	9%
01-4220.10-624-00 FD Grant Expenses	13,920.00	1,352.13	12,567.87	90%
01-4220.10-625-00 FD Postage	100.00	35.95	64.05	64%
01-4220.10-635-00 FD Vehicle Fuel	10,000.00	12,431.10	(2,431.10)	-24%
01-4220.10-660-00 FD Fire Truck Maintenance	16,000.00	21,806.09	(5,806.09)	-36%
01-4220.10-805-00 FD Emergency Management	1,000.00	448.15	551.85	55%
<b>Fire &amp; Rescue - Total</b>	<b>1,290,320.00</b>	<b>1,278,999.72</b>	<b>11,320.28</b>	<b>1%</b>
<b>Total Fire &amp; Rescue</b>	<b>1,290,320.00</b>	<b>1,278,999.72</b>	<b>11,320.28</b>	<b>1%</b>

## Building Inspection

Building Inspection				
	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4240.10-120-00 BI Salaries PT	46,905.00	47,737.49	(832.49)	-2%
01-4240.10-220-00 BI Social Security	2,910.00	2,959.81	(49.81)	-2%
01-4240.10-225-00 BI Medicare	680.00	692.14	(12.14)	-2%
01-4240.10-250-00 BI Unemployment	60.00	60.00	0.00	0%
01-4240.10-260-00 BI Workers Compensation	2,100.00	2,000.00	100.00	5%
01-4240.10-343-00 BI Cell Phones	600.00	490.67	109.33	18%
01-4240.10-370-00 BI Training	400.00	0.00	400.00	100%
01-4240.10-390-00 BI Contract Services	500.00	12,615.00	(12,115.00)	-2423%
01-4240.10-560-00 BI Dues & Subscriptions	100.00	75.00	25.00	25%
01-4240.10-620-00 BI Office Supplies	600.00	749.90	(149.90)	-25%
01-4240.10-625-00 BI Postage	200.00	33.68	166.32	83%
01-4240.10-635-00 BI Vehicle Fuel	400.00	90.59	309.41	77%
01-4240.10-660-00 BI Vehicle Maintenance	1,000.00	600.94	399.06	40%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4240.10-802-00 BI Mileage	0.00	45.00	(45.00)	0%
<b>Building Inspection - Total</b>	<b>56,455.00</b>	<b>68,150.22</b>	<b>(11,695.22)</b>	<b>-21%</b>
<b>Total Building Inspection</b>	<b>56,455.00</b>	<b>68,150.22</b>	<b>(11,695.22)</b>	<b>-21%</b>

## Highway Department

Highway				
	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4312.20-110-00 HW Salaries FT	317,080.00	286,906.08	30,173.92	10%
01-4312.20-120-00 HW Salaries PT	15,000.00	1,987.50	13,012.50	87%
01-4312.20-140-00 HW Overtime	40,000.00	39,662.67	337.33	1%
01-4312.20-210-00 HW Health Insurance	121,790.00	98,906.20	22,883.80	19%
01-4312.20-211-00 HW Dental Insurance	3,420.00	2,589.59	830.41	24%
01-4312.20-215-00 HW HRA Plan	3,430.00	225.00	3,205.00	93%
01-4312.20-219-00 HW Short Term Disability	1,135.00	1,208.88	(73.88)	-7%
01-4312.20-220-00 HW Social Security	23,070.00	18,973.71	4,096.29	18%
01-4312.20-225-00 HW Medicare	5,395.00	4,511.04	883.96	16%
01-4312.20-230-00 HW NH Retirement	45,045.00	40,836.89	4,208.11	9%
01-4312.20-250-00 HW Unemployment	225.00	180.00	45.00	20%
01-4312.20-260-00 HW Worker's Compensation	21,000.00	18,865.00	2,135.00	10%
01-4312.20-310-00 HW Engineering	4,000.00	3,458.80	541.20	14%
01-4312.20-343-00 HW Cell Phones	600.00	517.42	82.58	14%
01-4312.20-350-00 HW Drug Testing	500.00	448.00	52.00	10%
01-4312.20-370-00 HW Training	500.00	0.00	500.00	100%
01-4312.20-390-00 HW Hauling Services	9,000.00	2,700.00	6,300.00	70%
01-4312.20-394-00 HW Plowing Contractors	40,000.00	11,800.00	28,200.00	71%
01-4312.20-431-00 HW Equipment Maintenance	19,000.00	30,197.83	(11,197.83)	-59%
01-4312.20-434-00 HW Street Sweeping	1,000.00	2,880.00	(1,880.00)	-188%
01-4312.20-436-00 HW Road Striping	3,500.00	905.06	2,594.94	74%
01-4312.20-437-00 HW Road Grading	2,000.00	2,145.00	(145.00)	-7%
01-4312.20-438-00 HW Ditch/Drain Cleaning	7,000.00	4,980.50	2,019.50	29%
01-4312.20-440-00 HW Equipment Rental	5,000.00	140.00	4,860.00	97%
01-4312.20-491-00 HW Small Tools	1,000.00	2,228.17	(1,228.17)	-123%
01-4312.20-635-00 HW Vehicle Fuel	27,000.00	21,234.21	5,765.79	21%
01-4312.20-660-00 HW Vehicle Maint/Repairs	30,000.00	34,033.62	(4,033.62)	-13%
01-4312.20-680-00 HW Supplies	3,000.00	4,663.96	(1,663.96)	-55%
01-4312.20-682-00 HW Asphalt Products	5,000.00	2,689.55	2,310.45	46%
01-4312.20-683-00 HW Aggregates/Stone	10,000.00	21,564.00	(11,564.00)	-116%
01-4312.20-684-00 HW Signs	2,000.00	4,210.75	(2,210.75)	-111%
01-4312.20-685-00 HW Culverts	2,000.00	635.04	1,364.96	68%
01-4312.20-686-00 HW Drain Material	2,000.00	1,465.00	535.00	27%
01-4312.20-687-00 HW Tree Removal	10,000.00	19,718.00	(9,718.00)	-97%
01-4312.20-691-00 HW Uniforms	8,000.00	6,711.00	1,289.00	16%
01-4312.20-694-00 HW Salt	75,000.00	76,887.92	(1,887.92)	-3%
01-4312.20-695-00 HW Materials Processing	14,000.00	8,500.00	5,500.00	39%
01-4312.20-730-00 HW Road Reconstruction	500,000.00	476,657.89	23,342.11	5%
01-4312.20-731-00 HW Crack Sealing	12,000.00	0.00	12,000.00	100%
01-4312.20-734-00 HW Knotweed Control	10,000.00	10,400.00	(400.00)	-4%
01-4312.20-740-00 HW Equipment	20,000.00	3,467.99	16,532.01	83%
01-4312.20-760-00 HW Vehicle Leases	51,100.00	51,097.51	2.49	0%
<b>Highway Department - Total</b>	<b>1,470,790.00</b>	<b>1,321,189.58</b>	<b>149,600.42</b>	<b>10%</b>
Street Lighting				
01-4316.10-410-00 SL Street Lighting	14,000.00	10,154.39	3,845.61	27%
01-4316.10-610-00 SL Light Replacement	500.00	0.00	500.00	100%
<b>Street Lighting - Total</b>	<b>14,500.00</b>	<b>10,154.39</b>	<b>4,345.61</b>	<b>30%</b>
<b>Total Highway Department</b>	<b>1,485,290.00</b>	<b>1,331,343.97</b>	<b>153,946.03</b>	<b>10%</b>

## Transfer Station

Transfer Station				
	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4323.10-110-00 TS Salaries FT	15,100.00	16,613.84	(1,513.84)	-10%



	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4323.10-120-00 TS Salaries PT	70,260.00	57,696.41	12,563.59	18%
01-4323.10-210-00 TS Health Insurance	5,510.00	6,064.26	(554.26)	-10%
01-4323.10-211-00 TS Dental Insurance	0.00	7.82	(7.82)	0%
01-4323.10-219-00 TS Short Term Disability	65.00	58.62	6.38	10%
01-4323.10-220-00 TS Social Security	5,295.00	4,483.26	811.74	15%
01-4323.10-225-00 TS Medicare	1,240.00	1,048.53	191.47	15%
01-4323.10-230-00 TS NH Retirement	1,900.00	3,648.43	(1,748.43)	-92%
01-4323.10-250-00 TS Unemployment	120.00	100.00	20.00	17%
01-4323.10-260-00 TS Worker's Compensation	4,000.00	3,700.00	300.00	8%
01-4323.10-341-00 TS Telephone	700.00	660.00	40.00	6%
01-4323.10-344-00 TS Security	0.00	670.00	(670.00)	0%
01-4323.10-345-00 TS Internet Service	1,600.00	1,558.21	41.79	3%
01-4323.10-370-00 TS Training & Workshops	500.00	150.00	350.00	70%
01-4323.10-380-00 TS Temp Services	1,000.00	12,921.69	(11,921.69)	-1192%
01-4323.10-390-00 TS Hauling Services	14,000.00	13,590.60	409.40	3%
01-4323.10-391-00 TS Groundwater Monitoring	9,000.00	5,977.20	3,022.80	34%
01-4323.10-393-00 TS Recycling Contractors	82,500.00	77,696.57	4,803.43	6%
01-4323.10-399-00 TS Landfill Assessment	2,500.00	0.00	2,500.00	100%
01-4323.10-410-00 TS Electricity	5,800.00	5,467.45	332.55	6%
01-4323.10-411-00 TS Building Fuel	2,000.00	531.32	1,468.68	73%
01-4323.10-495-00 TS Equipment Maint & Repairs	8,000.00	10,037.01	(2,037.01)	-25%
01-4323.10-570-00 TS Trash Disposal	150,000.00	151,140.37	(1,140.37)	-1%
01-4323.10-571-00 TS Hazardous Waste	4,000.00	1,896.64	2,103.36	53%
01-4323.10-610-00 TS Supplies	1,000.00	2,044.31	(1,044.31)	-104%
01-4323.10-635-00 TS Vehicle Fuel	5,000.00	5,942.07	(942.07)	-19%
01-4323.10-640-00 TS Building Maintenance	2,000.00	6,705.40	(4,705.40)	-235%
01-4323.10-660-00 TS Vehicle Maint/Repairs	5,000.00	1,701.01	3,298.99	66%
01-4323.10-691-00 TS Uniforms	4,400.00	2,577.58	1,822.42	41%
01-4323.10-740-00 TS New/Replacement Equipment	8,000.00	10,850.00	(2,850.00)	-36%
01-4323.10-760-00 TS Truck Lease	11,415.00	11,413.78	1.22	0%
<b>Transfer Station - Total</b>	<b>421,905.00</b>	<b>416,952.38</b>	<b>4,952.62</b>	<b>1%</b>
<b>Total Transfer Station</b>	<b>421,905.00</b>	<b>416,952.38</b>	<b>4,952.62</b>	<b>1%</b>

## Recreation

Recreation	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4520.10-110-00 REC Salary FT	88,560.00	80,026.21	8,533.79	10%
01-4520.10-210-00 REC Health Insurance	6,360.00	6,267.42	92.58	1%
01-4520.10-211-00 REC Dental Insurance	0.00	51.54	(51.54)	0%
01-4520.10-215-00 REC HRA Plan	355.00	28.13	326.87	92%
01-4520.10-219-00 REC Short Term Disability	335.00	337.83	(2.83)	-1%
01-4520.10-220-00 REC Social Security	5,490.00	5,053.13	436.87	8%
01-4520.10-225-00 REC Medicare	1,285.00	1,181.78	103.22	8%
01-4520.10-230-00 REC NH Retirement	11,175.00	10,181.54	993.46	9%
01-4520.10-250-00 REC Unemployment	60.00	60.00	0.00	0%
01-4520.10-260-00 REC Worker's Compensation	2,800.00	2,650.00	150.00	5%
01-4520.10-341-00 REC Telephone	725.00	565.87	159.13	22%
01-4520.10-342-00 REC IT Services	3,650.00	3,990.00	(340.00)	-9%
01-4520.10-343-00 REC Cell Phones	550.00	590.80	(40.80)	-7%
01-4520.10-370-00 REC Training	600.00	0.00	600.00	100%
01-4520.10-440-00 REC Copier Lease	1,650.00	1,470.00	180.00	11%
01-4520.10-560-00 REC Dues & Subscriptions	680.00	644.26	35.74	5%
01-4520.10-620-00 REC Office Supplies	500.00	213.01	286.99	57%
01-4520.10-650-00 REC Park Maintenance	1,000.00	108.17	891.83	89%
01-4520.10-740-00 REC Computer Equipment	500.00	0.00	500.00	100%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4520.10-802-00 REC Mileage	100.00	0.00	100.00	100%
<b>Recreation - Total</b>	<b>126,375.00</b>	<b>113,419.69</b>	<b>12,955.31</b>	<b>10%</b>
<b>Total Recreation</b>	<b>126,375.00</b>	<b>113,419.69</b>	<b>12,955.31</b>	<b>10%</b>

## Library

Library	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4550.10-110-00 LIB Salaries FT	50,795.00	50,299.87	495.13	1%
01-4550.10-120-00 LIB Salaries PT	75,080.00	71,271.79	3,808.21	5%
01-4550.10-210-00 LIB Health Insurance	10,200.00	10,190.90	9.10	0%
01-4550.10-211-00 LIB Dental Insurance	290.00	263.52	26.48	9%
01-4550.10-215-00 LIB HRA Plan	330.00	45.00	285.00	86%
01-4550.10-219-00 LIB Short Term Disability	235.00	221.67	13.33	6%
01-4550.10-220-00 LIB Social Security	7,800.00	7,422.79	377.21	5%
01-4550.10-225-00 LIB Medicare	1,825.00	1,736.15	88.85	5%
01-4550.10-230-00 LIB NH Retirement	6,410.00	6,389.72	20.28	0%
01-4550.10-250-00 LIB Unemployment	200.00	170.00	30.00	15%
01-4550.10-260-00 LIB Workers Compensation	350.00	330.00	20.00	6%
01-4550.10-390-00 LIB Professional Services	1,000.00	0.00	1,000.00	100%
01-4550.10-412-00 LIB Water	1,200.00	437.91	762.09	64%
01-4550.10-413-00 LIB Sewer	1,200.00	450.34	749.66	62%
01-4550.10-960-00 LIB Allocation	52,880.00	52,880.00	0.00	0%
<b>Library - Total</b>	<b>209,795.00</b>	<b>202,109.66</b>	<b>7,685.34</b>	<b>4%</b>
<b>Total Library</b>	<b>209,795.00</b>	<b>202,109.66</b>	<b>7,685.34</b>	<b>4%</b>

<b>TOTAL GENERAL FUND</b>	<b>7,642,160.00</b>	<b>7,351,786.15</b>	<b>290,373.85</b>	<b>4%</b>
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## Warrant Articles

Warrants	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-4850.10-990-01 WR Landfill Closure	100,000.00	100,000.00	0.00	0%
01-4850.10-990-02 WR Town Hall Repairs Trust Fun	15,000.00	15,000.00	0.00	0%
01-4850.10-990-03 WR Watson Academy Repairs EIF	10,000.00	10,000.00	0.00	0%
01-4850.10-990-04 WR Recreation Facilities EIF	10,000.00	10,000.00	0.00	0%
01-4850.10-990-20 WR Police Union Contract	31,260.00	32,638.18	(1,378.18)	-4%
01-4850.10-990-30 WR Water Treatment Plant & Line Extension	0.00	0.00	0.00	0%
01-4850.10-990-31 WR Sewage Lagoon, Solar Field Project	0.00	0.00	0.00	0%
01-4850.10-990-32 WR Full Time TC/TX Assistant Position	40,100.00	27,876.46	12,223.54	30%
01-4850.10-990-33 WR New Overhead Doors Fire Museum	5,000.00	4,989.00	11.00	0%
01-4850.10-990-39 WR Restore Antique Lights	0.00	10,000.00	(10,000.00)	0%
01-4850.10-990-40 WR Epping Youth Athletic Assoc	10,000.00	10,000.00	0.00	0%
01-4850.10-990-41 WR Rockingham Community Action	11,300.00	11,300.00	0.00	0%
01-4850.10-990-42 WR Rockingham Nutrition Prog	5,152.00	5,152.00	0.00	0%
01-4850.10-990-44 WR Richie McFarland Children's	7,200.00	7,200.00	0.00	0%
01-4850.10-990-46 WR Chamber Children's Fund	3,000.00	3,000.00	0.00	0%
<b>Warrant Articles - Total</b>	<b>248,012.00</b>	<b>247,155.64</b>	<b>856.36</b>	<b>0%</b>
<b>TOTAL WARRANT ARTICLES</b>	<b>248,012.00</b>	<b>247,155.64</b>	<b>856.36</b>	<b>0%</b>

<b>TOTAL GENERAL FUNDS AND WARRANT ARTICLES</b>	<b>7,890,172.00</b>	<b>7,598,941.79</b>	<b>291,230.21</b>	<b>4%</b>
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# Statement of Expenditures (Unaudited)

(continued)

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
<b>Enterprise Funds</b>				
<b>Water Fund</b>				
<b>Water Administration</b>				
51-4331.10-110-00 WA Salary FT	22,460.00	21,808.12	651.88	3%
51-4331.10-130-00 WA Salary - Commissioners	1,350.00	916.67	433.33	32%
51-4331.10-210-00 WA Health Insurance	8,265.00	7,134.90	1,130.10	14%
51-4331.10-215-00 WA HRA Plan	275.00	33.95	241.05	88%
51-4331.10-219-00 WA Short Term Disability	85.00	68.97	16.03	19%
51-4331.10-220-00 WA Social Security	1,475.00	1,319.64	155.36	11%
51-4331.10-225-00 WA Medicare	345.00	312.58	32.42	9%
51-4331.10-230-00 WA NH Retirement	2,835.00	2,771.35	63.65	2%
51-4331.10-250-00 WA Unemployment	30.00	30.00	0.00	0%
51-4331.10-260-00 WA Workers' Compensation	250.00	150.00	100.00	40%
51-4331.10-301-00 WA Audit	3,875.00	3,875.00	0.00	0%
51-4331.10-320-00 WA Legal Services	1,000.00	1,793.76	(793.76)	-79%
51-4331.10-520-00 WA Prop & Liability Insurance	13,000.00	12,904.40	95.60	1%
51-4331.10-551-00 WA Advertising	100.00	35.00	65.00	65%
51-4331.10-560-00 WA Dues & Subscriptions	500.00	1,012.60	(512.60)	-103%
51-4331.10-620-00 WA Office Supplies	200.00	263.73	(63.73)	-32%
51-4331.10-625-00 WA Postage	1,500.00	1,171.66	328.34	22%
51-4331.10-740-00 WA Office Equipment	1,360.00	1,232.66	127.34	9%
<b>Water Administration - Total</b>	<b>58,905.00</b>	<b>58,834.99</b>	<b>2,070.01</b>	<b>4%</b>
<b>Water Operations</b>				
51-4332.20-110-00 WO Salaries FT	124,230.00	127,867.28	(3,637.28)	-3%
51-4332.20-140-00 WO Overtime	25,000.00	20,425.82	4,574.18	18%
51-4332.20-210-00 WO Health Insurance	34,170.00	30,071.50	4,098.50	12%
51-4332.20-211-00 WO Dental Insurance	990.00	806.38	183.62	19%
51-4332.20-215-00 WO HRA Plan	1,100.00	91.88	1,008.12	92%
51-4332.20-219-00 WO Short Term Disability	490.00	474.24	15.76	3%
51-4332.20-220-00 WO Social Security	8,945.00	8,872.33	72.67	1%
51-4332.20-225-00 WO Medicare	2,095.00	2,075.07	19.93	1%
51-4332.20-230-00 WO NH Retirement	18,195.00	18,027.23	167.77	1%
51-4332.20-250-00 WO Unemployment	60.00	60.00	0.00	0%
51-4332.20-260-00 WO Workers' Compensation	3,500.00	3,500.00	0.00	0%
51-4332.20-310-00 WO Engineering	1,000.00	14,223.37	(13,223.37)	-1322%
51-4332.20-310-08 WO Engineering CIP008	15,000.00	0.00	15,000.00	100%
51-4332.20-310-10 WO Engineering CIP010/011	10,000.00	4,994.73	5,005.27	50%
51-4332.20-343-00 WO Cell Phones	1,000.00	1,395.12	(395.12)	-40%
51-4332.20-345-00 WO Internet Service	1,500.00	4,759.75	(3,259.75)	-217%
51-4332.20-351-00 WO Laboratory Services	8,000.00	2,825.00	5,175.00	65%
51-4332.20-370-00 WO Training	1,000.00	2,317.05	(1,317.05)	-132%
51-4332.20-391-00 WO Well Monitoring	21,000.00	21,230.00	(230.00)	-1%
51-4332.20-395-00 WO Contractor Services	20,000.00	3,315.00	16,685.00	83%
51-4332.20-398-00 WO Backflow Testing	14,500.00	12,657.25	1,842.75	13%
51-4332.20-410-00 WO Electricity	38,000.00	30,319.58	7,680.42	20%
51-4332.20-411-00 WO Propane	1,000.00	5,454.26	(4,454.26)	-445%
51-4332.20-430-00 WO Equipment Maintenance	1,500.00	75.00	1,425.00	95%
51-4332.20-432-00 WO Water Tower Maintenance	57,300.00	59,641.74	(2,341.74)	-4%
51-4332.20-433-00 WO Emergency Repairs	5,000.00	29,299.88	(24,299.88)	-486%
51-4332.20-635-00 WO Vehicle Fuel	1,000.00	2,142.19	(1,142.19)	-114%
51-4332.20-640-00 WO Building Maintenance	500.00	0.00	500.00	100%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
51-4332.20-660-00 WO Vehicle Repair	1,000.00	47.26	952.74	95%
51-4332.20-680-00 WO Supplies	3,000.00	1,289.68	1,710.32	58%
51-4332.20-681-00 WO Chemicals	3,000.00	2,439.45	560.55	19%
51-4332.20-682-00 WO Distribution Supplies	4,000.00	240.37	3,759.63	94%
51-4332.20-683-00 WO Lab Supplies	600.00	5,986.72	(5,386.72)	-898%
51-4332.20-684-00 WO Instrument Calibration	1,600.00	1,221.75	378.25	24%
51-4332.20-691-00 WO Uniforms	1,600.00	1,596.70	3.30	0%
51-4332.20-740-00 WO Machinery & Equipment	20,000.00	3,945.00	16,055.00	80%
51-4332.20-745-00 WO Distribution System	10,000.00	6,138.08	3,861.92	39%
51-4332.20-749-00 WO Depreciation Expense	8,985.00	0.00	8,985.00	100%
51-4332.20-980-00 WO Land Bond & Interest	85,415.00	71,635.05	13,779.95	16%
<b>Water Operations - Total</b>	<b>555,275.00</b>	<b>501,441.71</b>	<b>53,833.29</b>	<b>10%</b>
<b>Water Non-Operating</b>				
51-4339.50-730-00 Water Line Extension	10,000.00	9,895.46	104.54	1%
51-4339.50-740-00 Meter Replacement	20,000.00	12,301.46	7,698.54	38%
51-4850.10-990-30 Water Treatment Project	0.00	1,765,482.00	(1,765,482.00)	0%
<b>Water Non Operating - Total</b>	<b>30,000.00</b>	<b>1,787,878.92</b>	<b>(1,757,878.92)</b>	<b>-5859%</b>
<b>Total Water Fund</b>	<b>644,180.00</b>	<b>2,345,955.62</b>	<b>(1,701,775.62)</b>	<b>-264%</b>

## Sewer Fund

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
<b>Sewer Administration</b>				
55-4321.10-110-00 SWA Salary FT	22,460.00	21,808.11	651.89	3%
55-4321.10-130-00 SWA Salary - Commissioners	1,350.00	916.66	433.34	32%
55-4321.10-210-00 SWA Health Insurance	8,265.00	7,134.45	1,130.55	14%
55-4321.10-215-00 SWA HRA Plan	300.00	33.91	266.09	89%
55-4321.10-219-00 SWA Short Term Disability	85.00	68.96	16.04	19%
55-4321.10-220-00 SWA Social Security	1,475.00	1,336.32	138.68	9%
55-4321.10-225-00 SWA Medicare	345.00	312.49	32.51	9%
55-4321.10-230-00 SWA NH Retirement	2,835.00	2,771.24	63.76	2%
55-4321.10-250-00 SWA Unemployment	30.00	30.00	0.00	0%
55-4321.10-260-00 SWA Worker's Compensation	250.00	150.00	100.00	40%
55-4321.10-301-00 SWA Audit	5,100.00	5,100.00	0.00	0%
55-4321.10-320-00 SWA Legal Services	1,000.00	1,350.00	(350.00)	-35%
55-4321.10-370-00 SWA Training	200.00	232.00	(32.00)	-16%
55-4321.10-520-00 SWA Property/Liability Insur.	40,000.00	33,258.41	6,741.59	17%
55-4321.10-560-00 SWA Dues & Subscriptions	1,000.00	4,449.74	(3,449.74)	-345%
55-4321.10-620-00 SWA Office Supplies	500.00	235.60	264.40	53%
55-4321.10-625-00 SWA Postage	1,500.00	1,171.61	328.39	22%
55-4321.10-740-00 SWA Office Equipment	1,360.00	288.24	1,071.76	79%
<b>Sewer Administration - Total</b>	<b>88,055.00</b>	<b>80,847.74</b>	<b>7,207.26</b>	<b>8%</b>
<b>Sewer Operations</b>				
55-4326.20-110-00 SWO Salary FT	124,230.00	129,534.83	(5,304.83)	-4%
55-4326.20-140-00 SWO Overtime	25,000.00	19,923.55	5,076.45	20%
55-4326.20-210-00 SWO Health Insurance	34,170.00	30,697.32	3,472.68	10%
55-4326.20-211-00 SWO Dental Insurance	990.00	823.41	166.59	17%
55-4326.20-215-00 SWO HRA Plan	1,100.00	91.87	1,008.13	92%
55-4326.20-219-00 SWO Short Term Disability	490.00	481.19	8.81	2%
55-4326.20-220-00 SWO Social Security	8,945.00	8,919.92	25.08	0%
55-4326.20-225-00 SWO Medicare	2,095.00	2,089.92	5.08	0%
55-4326.20-230-00 SWO NH Retirement	18,195.00	18,157.44	37.56	0%
55-4326.20-250-00 SWO Unemployment	60.00	60.00	0.00	0%
55-4326.20-260-00 SWO Worker's Compensation	3,500.00	3,500.00	0.00	0%
55-4326.20-310-00 SWO Engineering	10,000.00	10,662.63	(662.63)	-7%
55-4326.20-310-08 SWO Engineering CIP008	15,000.00	9,869.10	5,130.90	34%
55-4326.20-310-10 SWO Engineering CIP010	10,000.00	4,994.73	5,005.27	50%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
55-4326.20-341-00 SWO Telephone	1,000.00	1,427.85	(427.85)	-43%
55-4326.20-343-00 SWO Cell Phones	900.00	1,793.15	(893.15)	-99%
55-4326.20-345-00 SWO Internet Service	2,000.00	2,106.05	(106.05)	-5%
55-4326.20-351-00 SWO Laboratory Services	26,000.00	19,241.50	6,758.50	26%
55-4326.20-360-00 SWO Cleaning Services	2,000.00	3,570.00	(1,570.00)	-79%
55-4326.20-370-00 SWO Training	1,000.00	708.38	291.62	29%
55-4326.20-395-00 SWO Contractor Services	30,000.00	27,849.07	2,150.93	7%
55-4326.20-396-00 SWO Sludge Disposal	150,000.00	83,727.60	66,272.40	44%
55-4326.20-410-00 SWO Electricity	130,000.00	134,252.75	(4,252.75)	-3%
55-4326.20-411-00 SWO Propane	2,000.00	1,117.81	882.19	44%
55-4326.20-416-00 SWO Generator Fuel Oil	750.00	0.00	750.00	100%
55-4326.20-430-00 SWO Plant Repairs	25,000.00	115,356.50	(90,356.50)	-361%
55-4326.20-490-00 SWO Trash Hauling	2,600.00	3,787.44	(1,187.44)	-46%
55-4326.20-635-00 SWO Vehicle Fuel	1,500.00	2,142.21	(642.21)	-43%
55-4326.20-640-00 SWO Station Repairs	5,000.00	6,633.80	(1,633.80)	-33%
55-4326.20-660-00 SWO Vehicle Repairs	1,000.00	1,856.29	(856.29)	-86%
55-4326.20-665-00 SWO Roll Off Truck	15,000.00	15,000.00	0.00	0%
55-4326.20-680-00 SWO Operating Supplies	10,000.00	11,363.78	(1,363.78)	-14%
55-4326.20-681-00 SWO Chemicals	120,000.00	98,490.25	21,509.75	18%
55-4326.20-683-00 SWO Laboratory Supplies	12,000.00	11,582.21	417.79	3%
55-4326.20-684-00 SWO Instrument Calibration	1,000.00	675.00	325.00	33%
55-4326.20-691-00 SWO Uniforms	1,600.00	1,528.05	71.95	4%
55-4326.20-740-00 SWO Machinery & Equipment	30,000.00	85,499.99	(55,499.99)	-185%
55-4326.20-740-01 SWO M & E CIP001	20,000.00	45,489.47	(25,489.47)	-127%
55-4326.20-740-02 SWO M & E CIP002	43,700.00	34,617.01	9,082.99	21%
55-4326.20-743-00 SWO Station Mach. & Equip.	0.00	1,021.43	(1,021.43)	0%
55-4326.20-744-00 SWO Collection System	7,555.00	2,683.52	4,871.48	64%
55-4326.20-749-00 SWO Depreciation Expense	49,290.00	0.00	49,290.00	100%
55-4326.20-980-00 SWO WWTF Bond Payment	155,615.00	155,614.00	1.00	0%
55-4326.20-980-01 SWO WWTF Interest Payment	77,875.00	77,875.00	0.00	0%
<b>Sewer Operations - Total</b>	<b>1,178,160.00</b>	<b>1,186,816.02</b>	<b>(8,656.02)</b>	<b>-1%</b>
<b>Sewer Non-Operating</b>				
55-4327.50-988-00 OSC Conn. Fee Loan	9,430.00	0.00	9,430.00	100%
55-4328.10-930-01 Membrane Project CIP001	100,000.00	0.00	100,000.00	100%
55-4328.10-930-08 Railroad Ave Project CIP008	600,000.00	0.00	600,000.00	100%
55-4850.10-990-30 WWTF Membrane Upgrade Bond	0.00	1,523,590.42	(1,523,590.42)	0%
55-4850.10-990-31 WWTF Sewer Lagoon Project	0.00	466,359.35	(466,359.35)	0%
<b>Sewer Non Operating - Total</b>	<b>709,430.00</b>	<b>1,989,949.77</b>	<b>(1,280,519.77)</b>	<b>-180%</b>
<b>Total Sewer Fund</b>	<b>1,975,645.00</b>	<b>3,257,413.53</b>	<b>(1,281,768.53)</b>	<b>-65%</b>

<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,619,825.00</b>	<b>5,603,369.15</b>	<b>(2,983,544.15)</b>	<b>-114%</b>
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<b>GRAND TOTAL: GENERAL FUND, WARRANT ARTICLES AND ENTERPRISE FUNDS</b>	<b>10,509,997.00</b>	<b>13,202,310.94</b>	<b>(2,692,313.94)</b>	<b>-26%</b>
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## Revolving Funds

### Recreation Revolving Fund

Recreation Revolving - Summer				
15-4520.10-110-00 Salaries FT - Summer	0.00	5,072.55	(5,072.55)	0%
15-4520.10-120-00 Salaries PT - Summer	0.00	45,006.38	(45,006.38)	0%
15-4520.10-210-00 RR Health Insurance - Summer	0.00	1,403.92	(1,403.92)	0%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
15-4520.10-211-00 RR Dental Insurance - Summer	0.00	36.30	(36.30)	0%
15-4520.10-219-00 RR Short Term Disability - Summer	0.00	24.52	(24.52)	0%
15-4520.10-220-00 RR Social Security - Summer	0.00	3,082.86	(3,082.86)	0%
15-4520.10-225-00 RR Medicare - Summer	0.00	722.04	(722.04)	0%
15-4520.10-230-00 RR NH Retirement - Summer	0.00	713.19	(713.19)	0%
15-4520.10-250-00 RR Unemployment - Summer	0.00	100.00	(100.00)	0%
15-4520.10-260-00 RR Workers Comp - Summer	0.00	3,600.00	(3,600.00)	0%
15-4520.10-343-00 Cell phones - Summer	0.00	231.46	(231.46)	0%
15-4520.10-370-00 Training - Summer	0.00	890.30	(890.30)	0%
15-4520.10-392-00 Pre-employment Screening - Sum	0.00	48.25	(48.25)	0%
15-4520.10-570-00 Trip Fees - Summer	0.00	9,909.94	(9,909.94)	0%
15-4520.10-581-00 Transportation - Summer	0.00	4,025.00	(4,025.00)	0%
15-4520.10-620-00 Supplies - Summer	0.00	931.86	(931.86)	0%
15-4520.10-625-00 Postage - Summer	0.00	61.73	(61.73)	0%
15-4520.10-635-00 Vehicle Fuel - Summer	0.00	603.01	(603.01)	0%
<b>Recreation Revolving - Summer - Total</b>	<b>0.00</b>	<b>76,463.31</b>	<b>(76,463.31)</b>	<b>0%</b>

### Recreation Revolving - Spring

15-4520.15-110-00 Salaries FT - Spring	0.00	24,621.73	(24,621.73)	0%
15-4520.15-120-00 Salaries PT - Spring	0.00	46,661.68	(46,661.68)	0%
15-4520.15-210-00 RR Health Insurance - Spring	0.00	6,887.82	(6,887.82)	0%
15-4520.15-211-00 RR Dental Insurance - Spring	0.00	131.76	(131.76)	0%
15-4520.15-215-00 RR HRA Plan - Spring	0.00	33.75	(33.75)	0%
15-4520.15-219-00 RR Short Term Disability - Spring	0.00	118.68	(118.68)	0%
15-4520.15-220-00 RR Social Security - Spring	0.00	4,347.91	(4,347.91)	0%
15-4520.15-225-00 RR Medicare - Spring	0.00	1,016.85	(1,016.85)	0%
15-4520.15-230-00 RR NH Retirement - Spring	0.00	2,750.22	(2,750.22)	0%
15-4520.15-250-00 RR Unemployment - Spring	0.00	120.00	(120.00)	0%
15-4520.15-260-00 RR Workers Comp - Spring	0.00	2,600.00	(2,600.00)	0%
15-4520.15-343-00 Cell Phones - Spring	0.00	463.17	(463.17)	0%
15-4520.15-392-00 Pre-employment Screening - Spr	0.00	49.25	(49.25)	0%
15-4520.15-570-00 Trip Fees - Spring	0.00	862.00	(862.00)	0%
15-4520.15-620-00 Program Supplies - Spring	0.00	3,002.03	(3,002.03)	0%
15-4520.15-625-00 Postage - Spring	0.00	188.24	(188.24)	0%
15-4520.15-635-00 Vehicle Fuel - Spring	0.00	82.04	(82.04)	0%
15-4520.15-660-00 Vehicle Maintenance - Spring	0.00	691.42	(691.42)	0%
<b>Recreation Revolving - Spring - Total</b>	<b>0.00</b>	<b>94,628.55</b>	<b>(94,628.55)</b>	<b>0%</b>

### Recreation Revolving - Fall

15-4520.20-110-00 Salaries FT - Fall	0.00	15,844.80	(15,844.80)	0%
15-4520.20-120-00 Salaries PT - Fall	0.00	34,495.13	(34,495.13)	0%
15-4520.20-210-00 RR Health Insurance - Fall	0.00	4,730.89	(4,730.89)	0%
15-4520.20-211-00 RR Dental Insurance - Fall	0.00	117.64	(117.64)	0%
15-4520.20-215-00 RR HRA Plan - Fall	0.00	5.62	(5.62)	0%
15-4520.20-219-00 RR Short Term Disability - Fall	0.00	60.88	(60.88)	0%
15-4520.20-220-00 RR Social Security - Fall	0.00	3,078.29	(3,078.29)	0%
15-4520.20-225-00 RR Medicare - Fall	0.00	719.94	(719.94)	0%
15-4520.20-230-00 RR NH Retirement - Fall	0.00	2,206.26	(2,206.26)	0%

# Statement of Expenditures (Unaudited)

(continued)

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
15-4520.20-250-00 RR Unemployment - Fall	0.00	80.00	(80.00)	0%
15-4520.20-260-00 RR Workers Comp - Fall	0.00	2,200.00	(2,200.00)	0%
15-4520.20-343-00 Cell Phones - Fall	0.00	307.18	(307.18)	0%
15-4520.20-570-00 Trip Fees - Fall	0.00	293.00	(293.00)	0%
15-4520.20-620-00 Program Supplies - Fall	0.00	2,904.27	(2,904.27)	0%
15-4520.20-625-00 Postage - Fall	0.00	112.36	(112.36)	0%
15-4520.20-635-00 Vehicle Fuel - Fall	0.00	458.15	(458.15)	0%
15-4520.20-660-00 Vehicle Maintenance - Fall	0.00	1,662.06	(1,662.06)	0%
15-4520.20-760-00 RR Vehicle - Fall	0.00	39,500.00	(39,500.00)	0%
<b>Recreation Revolving - Fall - Total</b>	<b>0.00</b>	<b>108,776.47</b>	<b>(108,776.47)</b>	<b>0%</b>
<b>Recreation Revolving - Other</b>				
15-4520.30-620-00 Program Supplies - Other Progr	0.00	181.10	(181.10)	0%
<b>Recreation Revolving - Other - Total</b>	<b>0.00</b>	<b>181.10</b>	<b>(181.10)</b>	<b>0%</b>
<b>Recreation Revolving - Theater</b>				
15-4520.40-120-00 Salaries PT - Theater	0.00	3,545.00	(3,545.00)	0%
15-4520.40-220-00 RR Social Security - Theater	0.00	219.79	(219.79)	0%
15-4520.40-225-00 RR Medicare - Theater	0.00	51.40	(51.40)	0%
15-4520.40-340-00 Bank & CC Fees	0.00	100.00	(100.00)	0%
15-4520.40-390-00 Contract Services	0.00	5,301.00	(5,301.00)	0%
15-4520.40-440-00 Theater Lease	0.00	1,032.93	(1,032.93)	0%
15-4520.40-610-00 Theater Supplies	0.00	3,956.95	(3,956.95)	0%
<b>Recreation Revolving - Theater - Total</b>	<b>0.00</b>	<b>14,207.07</b>	<b>(14,207.07)</b>	<b>0%</b>
<b>Total Recreation Revolving Fund</b>	<b>0.00</b>	<b>294,256.50</b>	<b>(294,256.50)</b>	<b>0%</b>

## ETV Revolving Fund

<b>ETV Revolving Fund</b>				
20-4192.10-120-00 ETV Salaries PT	0.00	37,733.23	(37,733.23)	0%
20-4192.10-220-00 ETV Social Security	0.00	2,339.45	(2,339.45)	0%
20-4192.10-225-00 ETV Medicare	0.00	547.18	(547.18)	0%
20-4192.10-250-00 ETV Unemployment	0.00	65.00	(65.00)	0%
20-4192.10-260-00 ETV Workers Compensation	0.00	630.00	(630.00)	0%
20-4192.10-390-00 ETV Professional Services	0.00	6,902.48	(6,902.48)	0%
20-4192.10-680-00 ETV Department Supplies	0.00	708.07	(708.07)	0%
20-4192.10-740-00 ETV New Equipment	0.00	37,106.00	(37,106.00)	0%
<b>ETV Revolving Fund - Total</b>	<b>0.00</b>	<b>86,031.41</b>	<b>(86,031.41)</b>	<b>0%</b>
<b>Total ETV Revolving Fund</b>	<b>0.00</b>	<b>86,031.41</b>	<b>(86,031.41)</b>	<b>0%</b>

## Police Detail Revolving Fund

<b>Police Detail Revolving Fund</b>				
25-4210.10-150-00 PDR Salaries - Details	0.00	128,712.04	(128,712.04)	0%
25-4210.10-220-00 PDR Social Security	0.00	1,282.42	(1,282.42)	0%
25-4210.10-225-00 PDR Medicare	0.00	1,806.76	(1,806.76)	0%
25-4210.10-230-00 PDR NH Retirement	0.00	32,735.86	(32,735.86)	0%
25-4210.10-260-00 PDR Workers Compensation	0.00	2,000.00	(2,000.00)	0%
25-4210.10-760-00 PDR Cruiser	0.00	33,827.99	(33,827.99)	0%
<b>Police Detail Revolving Fund - Total</b>	<b>0.00</b>	<b>200,365.07</b>	<b>(200,365.07)</b>	<b>0%</b>
<b>Police Detail Grants</b>				
25-4210.20-140-00 PDG Overtime	0.00	7,458.86	(7,458.86)	0%
25-4210.20-225-00 PDG Medicare	0.00	97.58	(97.58)	0%
25-4210.20-230-00 PDG NH Retirement	0.00	1,730.20	(1,730.20)	0%
<b>Police Detail Grants - Total</b>	<b>0.00</b>	<b>9,286.64</b>	<b>(9,286.64)</b>	<b>0%</b>
<b>Total Police Detail Revolving Fund</b>	<b>0.00</b>	<b>209,651.71</b>	<b>(209,651.71)</b>	<b>0%</b>

Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
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## PSF Revolving Fund

<b>PSF Revolving Fund Operating</b>				
30-4215.20-370-00 PSFR Training & Certifications	0.00	9,843.41	(9,843.41)	0%
30-4215.20-390-00 PSFR Contract Services	0.00	15,151.97	(15,151.97)	0%
30-4215.20-420-00 PSFR Billing Service Fees	0.00	26,270.14	(26,270.14)	0%
30-4215.20-430-00 PSFR Equipment Maintenance	0.00	2,660.43	(2,660.43)	0%
30-4215.20-661-00 PSFR Ambulance Maintenance	0.00	5,435.45	(5,435.45)	0%
30-4215.20-670-00 PSFR SCBA Maintenance	0.00	5,934.04	(5,934.04)	0%
30-4215.20-680-00 PSFR Medical Supplies	0.00	22,582.49	(22,582.49)	0%
30-4215.20-681-00 PSFR Extinguishers	0.00	321.50	(321.50)	0%
30-4215.20-682-00 PSFR Oxygen	0.00	4,507.68	(4,507.68)	0%
30-4215.20-691-00 PSFR Uniforms	0.00	6,427.09	(6,427.09)	0%
30-4215.20-692-00 PSFR Protective Clothing	0.00	14,543.56	(14,543.56)	0%
30-4215.20-740-00 PSFR Ambulance Equipment	0.00	22,666.87	(22,666.87)	0%
30-4215.20-746-00 PSFR Rescue Equipment	0.00	9,834.24	(9,834.24)	0%
30-4215.20-760-00 PSFR Ambulance Purchase	0.00	222,236.25	(222,236.25)	0%
30-4215.20-760-02 PSFR Rescue Truck Purchase	0.00	25,059.10	(25,059.10)	0%
30-4215.20-860-00 PSFR Emergency Communication	0.00	1,137.50	(1,137.50)	0%
<b>PSFR Operating - Total</b>	<b>0.00</b>	<b>394,611.72</b>	<b>(394,611.72)</b>	<b>0%</b>
<b>PSF Revolving Fund Non-Operating</b>				
30-4700.10-982-00 PSFR Fire Truck Lease Principa	0.00	48,365.17	(48,365.17)	0%
30-4700.20-983-00 PSFR Fire Truck Lease Interest	0.00	3,923.37	(3,923.37)	0%
<b>PSFR Non-Operating - Total</b>	<b>0.00</b>	<b>52,288.54</b>	<b>(52,288.54)</b>	<b>0%</b>
<b>Total PSF Revolving Fund</b>	<b>0.00</b>	<b>446,900.26</b>	<b>(446,900.26)</b>	<b>0%</b>

<b>TOTAL REVOLVING FUNDS</b>	<b>0.00</b>	<b>1,036,839.88</b>	<b>(1,036,839.88)</b>	<b>0%</b>
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# Statement of Revenues (Unaudited)

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
<b>General Fund</b>				
<b>Tax Revenue</b>				
01-3120.01-000-00 Current Use Change Penalty	320,000.00	350,623.80	(30,623.80)	-10%
01-3185.01-000-00 Timber Yield Tax	10,000.00	15,223.55	(5,223.55)	-52%
01-3186.10-000-00 Payment in Lieu of Taxes	82,000.00	79,490.30	2,509.70	3%
01-3187.03-000-00 Excavation Activity Tax	800.00	839.12	(39.12)	-5%
<b>Revenue from Taxes - Total</b>	<b>412,800.00</b>	<b>446,176.77</b>	<b>(33,376.77)</b>	<b>-8%</b>
01-3190.01-000-00 Interest on Property Tax	35,000.00	24,286.38	10,713.62	31%
01-3190.02-000-00 Current Use Penalty Interest	0.00	2,121.42	(2,121.42)	0%
01-3190.03-000-00 Yield Tax Interest	0.00	32.49	(32.49)	0%
01-3190.05-000-00 Tax Sale Costs	7,000.00	5,954.84	1,045.16	15%
01-3190.07-000-00 Excavation Activity Interest	0.00	1.37	(1.37)	0%
01-3190.35-000-00 14 Tax Lien Interest	0.00	439.61	(439.61)	0%
01-3190.36-000-00 15 Tax Lien Interest	0.00	158.75	(158.75)	0%
01-3190.37-000-00 16 Tax Lien Interest	0.00	1,532.67	(1,532.67)	0%
01-3190.38-000-00 17 Tax Lien Interest	5,500.00	5,603.56	(103.56)	-2%
01-3190.39-000-00 18 Tax Lien Interest	10,000.00	10,824.29	(824.29)	-8%
01-3190.40-000-00 19 Tax Lien Interest	20,000.00	20,435.51	(435.51)	-2%
01-3190.41-000-00 20 Tax Lien Interest	20,000.00	23,083.65	(3,083.65)	-15%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-3190.42-000-00 21 Tax Lien Interest	5,000.00	7,291.07	(2,291.07)	-46%
<b>Interest on Taxes - Total</b>	<b>102,500.00</b>	<b>101,765.61</b>	<b>734.39</b>	<b>1%</b>
<b>Total Tax Revenue</b>	<b>515,300.00</b>	<b>547,942.38</b>	<b>(32,642.38)</b>	<b>-6%</b>

### Business Licenses

01-3210.10-000-00 Business License & Permits	1,000.00	250.00	750.00	75%
01-3210.40-000-00 UCC Filings & Certificates	2,500.00	2,505.00	(5.00)	0%
<b>Business Licenses &amp; Fees - Total</b>	<b>3,500.00</b>	<b>2,755.00</b>	<b>745.00</b>	<b>21%</b>
<b>Total Business Licenses</b>	<b>3,500.00</b>	<b>2,755.00</b>	<b>745.00</b>	<b>21%</b>

### Motor Vehicles

01-3220.10-000-00 Motor Vehicle Tax	1,620,000.00	1,673,584.67	(53,584.67)	-3%
01-3220.11-000-00 Boat Fees	3,000.00	3,459.26	(459.26)	-15%
01-3220.12-000-00 Motor Vehicle Agent Fees	30,000.00	32,400.00	(2,400.00)	-8%
<b>Motor Vehicle Taxes &amp; Fees - Total</b>	<b>1,653,000.00</b>	<b>1,709,443.93</b>	<b>(56,443.93)</b>	<b>-3%</b>
<b>Total Motor Vehicles</b>	<b>1,653,000.00</b>	<b>1,709,443.93</b>	<b>(56,443.93)</b>	<b>-3%</b>

### Buildings

01-3230.10-000-00 Building Permits	90,000.00	122,980.66	(32,980.66)	-37%
01-3230.20-000-00 Electrical Permits	19,000.00	24,625.25	(5,625.25)	-30%
01-3230.30-000-00 Sign Permits	200.00	517.00	(317.00)	-159%
01-3230.40-000-00 Plumbing Permits	20,000.00	38,531.83	(18,531.83)	-93%
01-3230.50-000-00 Septic System Permits	4,000.00	5,125.00	(1,125.00)	-28%
01-3230.60-000-00 Driveway Permits	1,500.00	1,640.00	(140.00)	-9%
01-3230.70-000-00 Propane Tank Permits	6,000.00	9,370.00	(3,370.00)	-56%
01-3230.80-000-00 Fire Alarm Permits	1,000.00	1,335.00	(335.00)	-34%
<b>Building Permits - Total</b>	<b>141,700.00</b>	<b>204,124.74</b>	<b>(62,424.74)</b>	<b>-44%</b>
<b>Total Buildings</b>	<b>141,700.00</b>	<b>204,124.74</b>	<b>(62,424.74)</b>	<b>-44%</b>

### Other Town Clerk

01-3290.10-000-00 Dog Licenses	9,500.00	10,051.00	(551.00)	-6%
01-3290.30-000-00 Marriage Licenses	500.00	322.00	178.00	36%
01-3290.50-000-00 Birth & Death Certificates	8,000.00	9,403.00	(1,403.00)	-18%
01-3290.60-000-00 Checklist	500.00	543.25	(43.25)	-9%
Other Licenses & Fees - Total	18,500.00	20,319.25	(1,819.25)	-10%
<b>Total Other Town Clerk</b>	<b>18,500.00</b>	<b>20,319.25</b>	<b>(1,819.25)</b>	<b>-10%</b>
<b>Total Other Town Clerk</b>	<b>16,000.00</b>	<b>18,559.00</b>	<b>(2,559.00)</b>	<b>-16%</b>

### Other Federal/State

01-3319.10-000-00 Funds Passed thru State	0.00	7,937.05	(7,937.05)	0%
01-3319.13-000-00 ARPA Funds	0.00	368,298.18	(368,298.18)	0%
<b>Revenue from Federal Govt - Total</b>	<b>0.00</b>	<b>376,235.23</b>	<b>(376,235.23)</b>	<b>0%</b>

01-3352.10-000-00 NH Rooms & Meals	522,699.00	522,699.40	(0.40)	0%
01-3353.10-000-00 Highway Block Grant	181,543.00	181,496.07	46.93	0%
<b>State Shared Revenues - Total</b>	<b>704,242.00</b>	<b>704,195.47</b>	<b>46.53</b>	<b>0%</b>

01-3359.11-000-00 Police Department Grants	0.00	2,188.00	(2,188.00)	0%
01-3359.12-000-00 Stanton Foundation Grant	0.00	27,000.00	(27,000.00)	0%
01-3359.90-000-00 Other State Grants	80,696.00	10,367.40	70,328.60	87%
<b>Revenue From State - Total</b>	<b>80,696.00</b>	<b>39,555.40</b>	<b>41,140.60</b>	<b>51%</b>
<b>Total Federal/State</b>	<b>784,938.00</b>	<b>1,119,986.10</b>	<b>(335,048.10)</b>	<b>-43%</b>

### Departments

01-3401.10-000-00 TA Sales	500.00	255.75	244.25	49%
01-3401.20-000-00 PB Application Fees	15,000.00	19,802.53	(4,802.53)	-32%
01-3401.22-000-00 PB Charges	3,300.00	5,821.40	(2,521.40)	-76%
01-3401.30-000-00 ZBA Application Fees	500.00	360.00	140.00	28%

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-3401.32-000-00 ZBA Charges	500.00	1,800.00	(1,300.00)	-260%
01-3401.40-000-00 PD Report Copies	2,000.00	3,260.00	(1,260.00)	-63%
01-3401.45-000-00 PD Gun Permit Fees	500.00	650.00	(150.00)	-30%
01-3401.46-000-00 PD Fines	0.00	86.00	(86.00)	0%
01-3401.50-000-00 FD Reports	0.00	180.00	(180.00)	0%
01-3401.54-000-00 FD Details	5,000.00	107,329.72	(102,329.72)	-2047%
01-3401.80-000-00 Welfare Reimbursements	1,500.00	1,573.18	(73.18)	-5%
<b>Income from Depts - Total</b>	<b>28,800.00</b>	<b>141,118.58</b>	<b>(112,318.58)</b>	<b>-390%</b>
<b>Total Departments</b>	<b>28,800.00</b>	<b>141,118.58</b>	<b>(112,318.58)</b>	<b>-390%</b>

### Solid Waste

01-3404.10-000-00 Dump Permits	16,000.00	19,710.00	(3,710.00)	-23%
01-3404.11-000-00 Stump Dump Passes	0.00	5,620.00	(5,620.00)	0%
01-3404.12-000-00 Tire Permits	1,000.00	2,060.00	(1,060.00)	-106%
01-3404.13-000-00 Furniture	9,000.00	12,460.00	(3,460.00)	-38%
01-3404.14-000-00 Televisions and Computers	4,000.00	4,815.00	(815.00)	-20%
01-3404.16-000-00 Freon Appliances	3,500.00	4,870.00	(1,370.00)	-39%
01-3404.17-000-00 Propane Tanks	500.00	520.00	(20.00)	-4%
01-3404.18-000-00 Additional Truck Loads	0.00	15.00	(15.00)	0%
01-3404.20-000-00 Sale of Recyclables	20,000.00	10,953.51	9,046.49	45%
01-3404.21-000-00 ERRCO - Tipping Fee	90,000.00	101,293.61	(11,293.61)	-13%
<b>Solid Waste Charges - Total</b>	<b>144,000.00</b>	<b>162,317.12</b>	<b>(18,317.12)</b>	<b>-13%</b>
<b>Total Solid Waste</b>	<b>144,000.00</b>	<b>162,317.12</b>	<b>(18,317.12)</b>	<b>-13%</b>

### Misc Sources

01-3501.10-000-00 Sale of Property (land)	14,000.00	14,169.25	(169.25)	-1%
01-3501.15-000-00 Sale of Cemetery Plots	500.00	1,100.00	(600.00)	-120%
01-3501.20-000-00 Sale of Property (other)	1,000.00	9,025.00	(8,025.00)	-803%
<b>Sale of Town Property - Total</b>	<b>15,500.00</b>	<b>24,294.25</b>	<b>(8,794.25)</b>	<b>-57%</b>

01-3502.10-000-00 Interest on Investments	5,000.00	5,214.10	(214.10)	-4%
01-3502.11-000-00 Bond Interest	0.00	706.71	(706.71)	0%
01-3502.20-000-00 Interest on Bond	0.00	3,824.37	(3,824.37)	0%
<b>Interest on Investments - Total</b>	<b>5,000.00</b>	<b>9,745.18</b>	<b>(4,745.18)</b>	<b>-95%</b>

01-3503.03-000-00 Solar Garden Land Lease	3,000.00	3,000.00	0.00	0%
01-3503.20-000-00 Water Tower Space Rent	15,000.00	27,359.65	(12,359.65)	-82%
<b>Rent of Town Property - Total</b>	<b>18,000.00</b>	<b>30,359.65</b>	<b>(12,359.65)</b>	<b>-69%</b>

01-3506.10-000-00 Worker's Compensation	75,000.00	77,214.89	(2,214.89)	-3%
01-3506.11-000-00 Unemployment	2,300.00	2,355.50	(55.50)	-2%
01-3506.20-000-00 Property & Liability	17,000.00	17,535.00	(535.00)	-3%
01-3506.25-000-00 Health & Dental Ins Refunds	18,200.00	73,499.54	(55,299.54)	-304%
01-3506.30-000-00 Other Insurance Refunds	4,000.00	9,580.12	(5,580.12)	-140%
<b>Insurance Reimbursements - Total</b>	<b>116,500.00</b>	<b>180,185.05</b>	<b>(63,685.05)</b>	<b>-55%</b>

01-3508.10-000-00 Other Donations	0.00	1,294.72	(1,294.72)	0%
<b>Contributions &amp; Donations - Total</b>	<b>0.00</b>	<b>1,294.72</b>	<b>(1,294.72)</b>	<b>0%</b>

01-3509.10-000-00 Other Misc Revenue	2,000.00	2,567.79	(567.79)	-28%
01-3509.14-000-00 Planet Aid Revenue	500.00	927.10	(427.10)	-85%
01-3509.15-000-00 Returned Check Fees	500.00	400.00	100.00	20%
01-3509.16-000-00 LCHIP Incentive Payment	200.00	200.00	0.00	0%
01-3509.30-000-00 Town Portion-Water Connect Fee	29,000.00	30,375.00	(1,375.00)	-5%
<b>Other Misc Revenue - Total</b>	<b>32,200.00</b>	<b>34,469.89</b>	<b>(2,269.89)</b>	<b>-7%</b>



# Statement of Revenues (Unaudited)

(continued)

	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
01-3935.30-000-00 Proceeds from Bond	0.00	0.00	0.00	0%
<b>Proceeds from Bond Sales - Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Total Misc Sources</b>	<b>187,200.00</b>	<b>280,348.74</b>	<b>(93,148.74)</b>	<b>-50%</b>

<b>TOTAL GENERAL FUND</b>	<b>3,476,938.00</b>	<b>4,188,355.84</b>	<b>(711,417.84)</b>	<b>-20%</b>
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## Enterprise Funds

### Water Fund

51-3402.10-000-00 Water User Charges	618,210.00	702,778.00	(84,568.00)	-14%
51-3402.11-000-00 Water Tower Space Rent	15,970.00	27,359.69	(11,389.69)	-71%
51-3409.15-000-00 Water Service Connect Fee	0.00	40.00	(40.00)	0%
51-3409.10-000-00 Connection Fees	0.00	440.00	(440.00)	0%
51-3490.10-000-00 Interest on Late Payments	0.00	1,799.05	(1,799.05)	0%
<b>WA Operating Revenue - Total</b>	<b>634,180.00</b>	<b>732,416.74</b>	<b>(98,236.74)</b>	<b>-15%</b>

51-3502.10-000-00 Interest on Investments	0.00	151.36	(151.36)	0%
51-3502.11-000-00 Interest on Retainage	0.00	140.40	(140.40)	0%
51-3506.30-000-00 Insurance Reimbursements	0.00	8,051.99	(8,051.99)	0%
51-3509.10-000-00 Miscellaneous	0.00	660.00	(660.00)	0%
51-3509.15-000-00 NSF Fees	0.00	50.00	(50.00)	0%
51-3509.40-000-00 Old Stagecoach Condos	10,000.00	7,305.08	2,694.92	27%
51-3935.30-000-00 Proceeds from Bond	0.00	1,952,396.99	(1,952,396.99)	0%
<b>WA Non-Operating Revenue - Total</b>	<b>10,000.00</b>	<b>1,988,755.82</b>	<b>(1,958,755.82)</b>	<b>-19588%</b>
<b>Total Water Fund</b>	<b>644,180.00</b>	<b>2,701,172.56</b>	<b>(2,056,992.56)</b>	<b>-319%</b>

### Sewer Fund

55-3403.10-000-00 Sewer User Fees	616,215.00	678,453.19	(62,238.19)	-10%
55-3403.11-000-00 Septage Treatment Fees	900,000.00	567,048.74	332,951.26	37%
55-3409.10-000-00 Connection Fees	0.00	78,000.00	(78,000.00)	0%
55-3490.10-000-00 Interest on Late Payments	0.00	2,429.43	(2,429.43)	0%
<b>SW Operating Revenue - Total</b>	<b>1,516,215.00</b>	<b>1,325,931.36</b>	<b>190,283.64</b>	<b>13%</b>

55-3502.10-000-00 Interest on Investments	0.00	696.49	(696.49)	0%
55-3502.11-000-00 Interest on Retainage	0.00	505.56	(505.56)	0%
55-3502.12-000-00 Interest on BAN	0.00	3,481.01	(3,481.01)	0%
55-3509.10-000-00 Miscellaneous	0.00	3,307.50	(3,307.50)	0%
55-3509.12-000-00 Eversource Electric Reimbursement	0.00	18,646.25	(18,646.25)	0%
55-3509.15-000-00 NSF Fees	0.00	75.00	(75.00)	0%
55-3509.40-000-00 Old Stagecoach Condos	9,430.00	7,188.22	2,241.78	24%
55-3559.10-000-00 State Grants	0.00	33,076.00	(33,076.00)	0%
55-3619.10-000-00 Transfer from Reserves	450,000.00	0.00	450,000.00	100%
55-3935.20-000-00 Proceeds from Bond Sale #2	0.00	1,483,913.23	(1,483,913.23)	0%
<b>SW Non-Operating Revenue - Total</b>	<b>459,430.00</b>	<b>1,550,889.26</b>	<b>(1,091,459.26)</b>	<b>-238%</b>
<b>Total Sewer Fund</b>	<b>1,975,645.00</b>	<b>2,876,820.62</b>	<b>(901,175.62)</b>	<b>-46%</b>

<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,619,825.00</b>	<b>5,577,993.18</b>	<b>(2,958,168.18)</b>	<b>-113%</b>
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<b>TOTAL GENERAL AND ENTERPRISE FUNDS</b>	<b>6,096,763.00</b>	<b>9,766,349.02</b>	<b>(3,669,586.02)</b>	<b>-60%</b>
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## Revolving Funds

### Recreation Revolving Fund

15-3401.70-000-00 REC Summer Program	0.00	73,265.51	(73,265.51)	0%
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	Budget 2021	YTD Through 12/31/2021	Remaining Balance	Percent Remaining
15-3401.72-001-00 REC Theater Camp	0.00	6,330.00	(6,330.00)	0%
15-3401.72-002-00 REC Theater Tickets	0.00	10,911.82	(10,911.82)	0%
15-3401.72-003-00 REC Theater Concession	0.00	559.25	(559.25)	0%
15-3401.72-004-00 REC Theater Advertising	0.00	250.00	(250.00)	0%
15-3401.75-003-00 REC Karate	0.00	410.00	(410.00)	0%
15-3401.75-005-00 REC Ski Trips	0.00	880.00	(880.00)	0%
15-3401.76-000-00 REC February Vacation	0.00	3,320.00	(3,320.00)	0%
15-3401.76-001-00 REC April Vacation	0.00	2,400.00	(2,400.00)	0%
15-3401.77-001-00 REC Senior Trips	0.00	99.50	(99.50)	0%
15-3401.78-000-00 REC After School - Fall	0.00	78,890.00	(78,890.00)	0%
15-3401.78-001-00 REC After School - Spring	0.00	72,418.00	(72,418.00)	0%
15-3401.78-002-00 REC Before School - Fall	0.00	30,520.00	(30,520.00)	0%
15-3401.78-003-00 REC Before School - Spring	0.00	29,574.00	(29,574.00)	0%
15-3401.78-006-00 REC No School Days - Fall	0.00	3,066.00	(3,066.00)	0%
15-3401.78-007-00 REC No School Days - Spring	0.00	8,740.00	(8,740.00)	0%
15-3401.79-001-00 REC Pre-School Sports	0.00	360.00	(360.00)	0%
15-3401.80-000-00 REC Misc Revenues	0.00	1,461.92	(1,461.92)	0%
15-3401.80-005-00 REC Recoveries	0.00	100.00	(100.00)	0%
<b>Recreation Revolving Fund - Total</b>	<b>0.00</b>	<b>323,556.00</b>	<b>(323,556.00)</b>	<b>0%</b>

15-3502.10-000-00 REC Interest on Investments	0.00	120.60	(120.60)	0%
<b>Rec Interest on Investments - Total</b>	<b>0.00</b>	<b>120.60</b>	<b>(120.60)</b>	<b>0%</b>
<b>Total Recreation Revolving Fund</b>	<b>0.00</b>	<b>323,676.60</b>	<b>(323,676.60)</b>	<b>0%</b>

### ETV Revolving Fund

20-3290.10-000-00 ETV Cable Franchise Fees	0.00	68,603.74	(68,603.74)	0%
<b>ETV - Total</b>	<b>0.00</b>	<b>68,603.74</b>	<b>(68,603.74)</b>	<b>0%</b>

20-3502.10-000-00 ETV Interest on Investments	0.00	375.87	(375.87)	0%
<b>ETV Interest on Investments - Total</b>	<b>0.00</b>	<b>375.87</b>	<b>(375.87)</b>	<b>0%</b>
<b>Total ETV Revolving Fund</b>	<b>0.00</b>	<b>68,979.61</b>	<b>(68,979.61)</b>	<b>0%</b>

### Police Detail Revolving Fund

25-3359.10-000-00 PDR Grant Revenue	0.00	9,977.65	(9,977.65)	0%
25-3401.43-000-00 PDR Detail Billing - officer	0.00	130,376.99	(130,376.99)	0%
25-3401.44-000-00 PDR Detail Billing - cruiser	0.00	15,966.25	(15,966.25)	0%
25-3401.45-000-00 PDR Detail Billing - admin fee	0.00	44,562.51	(44,562.51)	0%
<b>Police Details - Total</b>	<b>0.00</b>	<b>200,883.40</b>	<b>(200,883.40)</b>	<b>0%</b>

25-3502.10-000-00 PDR Interest on Investments	0.00	92.06	(92.06)	0%
<b>Detail Interest on Investments - Total</b>	<b>0.00</b>	<b>92.06</b>	<b>(92.06)</b>	<b>0%</b>
<b>Total Police Detail Revolving Fund</b>	<b>0.00</b>	<b>200,975.46</b>	<b>(200,975.46)</b>	<b>0%</b>

### PSF Revolving Fund

30-3401.50-000-00 PSRF Ambulance Fees	0.00	615,188.24	(615,188.24)	0%
30-3401.60-000-00 PSRF Write Offs Collected	0.00	7,094.32	(7,094.32)	0%
<b>Ambulance Fees - Total</b>	<b>0.00</b>	<b>622,282.56</b>	<b>(622,282.56)</b>	<b>0%</b>

30-3502.10-000-00 PSRF Interest on Investments	0.00	562.02	(562.02)	0%
<b>PSF Interest on Investments - Total</b>	<b>0.00</b>	<b>562.02</b>	<b>(562.02)</b>	<b>0%</b>
<b>Total PSF Revolving Fund</b>	<b>0.00</b>	<b>622,844.58</b>	<b>(622,844.58)</b>	<b>0%</b>

<b>TOTAL REVOLVING FUNDS</b>	<b>0.00</b>	<b>1,216,476.25</b>	<b>(1,216,476.25)</b>	<b>0%</b>
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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
MICHAEL YERGEAU	SELECT BOARD	
JOE TROMBLEY	SELECT BOARD	
BOB JORDAN	SELECT BOARD	
TOM GAUTHIER	SELECT BOARD	
JOHN CODY	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	9,029.33	\$721,100	
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	4,390.04	\$234,743,000	
1G	Commercial/Industrial Land	970.02	\$61,239,500	
1H	<b>Total of Taxable Land</b>	<b>14,389.39</b>	<b>\$296,703,600</b>	
1I	Tax Exempt and Non-Taxable Land	1,323.27	\$13,765,000	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$493,362,200	
2B	Manufactured Housing RSA 674:31	0	\$24,565,200	
2C	Commercial/Industrial	0	\$118,606,700	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$640,880,500</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$43,068,600	
Utilities & Timber			Valuation	
3A	Utilities		\$18,687,600	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	<b>Valuation before Exemption</b>		<b>\$951,925,300</b>	
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-a	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	<b>Modified Assessed Value of All Properties</b>		<b>\$951,925,300</b>	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$30,000	2	\$60,000
13	Elderly Exemption RSA 72:39-a,b	\$0	90	\$8,544,500
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 IV	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems RSA	\$0	0	\$0
20	<b>Total Dollar Amount of Exemptions</b>			<b>\$6,604,500</b>
21A	<b>Net Valuation</b>			<b>\$945,320,800</b>
21B	Less TIF Retained Value			\$0
21C	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$945,320,800</b>
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$945,320,800</b>
22	Less Utilities			\$18,687,600
23A	<b>Net Valuation without Utilities</b>			<b>\$926,633,200</b>
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$926,693,200



**Utility Value Appraiser  
SANSOUCY**

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

<b>Electric Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
NEW HAMPSHIRE ELECTRIC COOP	\$1,762,800	\$42,000	\$0	\$0	\$1,804,800
PSNH DBA EVERSOURCE ENERGY	\$11,273,700	\$242,900	\$0	\$0	\$12,034,500
	<b>\$13,036,300</b>	<b>\$284,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,839,100</b>

<b>Gas Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
NORTHERN UTILITIES INC	\$4,745,700				\$4,745,700
	<b>\$4,745,700</b>				<b>\$4,745,700</b>

<b>Water Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
PENNICHUCK WATER WORKS INC	\$102,800	\$0	\$0	\$0	\$102,800
	<b>\$102,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,800</b>



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	268	\$201,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	29	\$116,000
All Veterans Tax Credit RSA 72:28-b	\$750	27	\$20,250
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		324	\$337,250

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	Maximum	Total
65-74	5	65-74	27	\$120,000	\$3,240,000	\$2,711,600
75-79	0	75-79	6	\$130,000	\$780,000	\$688,300
80+	3	80+	27	\$140,000	\$3,780,000	\$3,144,600
			60		\$7,800,000	\$6,544,500

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: \_\_\_\_\_
- 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: \_\_\_\_\_



<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	1,112.34	\$234,900
Forest Land	5,115.61	\$362,500
Forest Land with Documented Stewardship	1,673.71	\$99,500
Unproductive Land	373.07	\$8,100
Wet Land	754.60	\$16,100
	<b>9,029.33</b>	<b>\$721,100</b>

<b>Other Current Use Statistics</b>		
Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	4,873.31
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	36.30
Total Number of Owners in Current Use	<b>Owners:</b>	162
Total Number of Parcels in Current Use	<b>Parcels:</b>	317

<b>Land Use Change Tax</b>		
Gross Monies Received for Calendar Year		\$83,500
Conservation Allocation	<b>Percentage:</b> 0.00%	<b>Dollar Amount:</b>
Monies to Conservation Fund		
Monies to General Fund		\$83,500

<b>Conservation Restriction Assessment Report RSA 79-B</b>	<b>Acres</b>	<b>Valuation</b>
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	<b>0.00</b>	<b>\$0</b>

<b>Other Conservation Restriction Assessment Statistics</b>		
Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	0
Parcels in Conservation Restriction	<b>Parcels:</b>	0



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
0	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F					
Number Granted	Structures	Acres	Land Valuation	Structure Valuation	
0	0	0.00	\$0	\$0	

Discretionary Preservation Easements RSA 79-D					
Owners	Structures	Acres	Land Valuation	Structure Valuation	
0	0	0.00	\$0	\$0	

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
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
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	

Notes





Report of Appropriations Actually Voted  
**Epping**

For the period beginning January 1, 2021 and ending December 31, 2021

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
John Cody	Selectman
Thomas Gauthier	Selectman
Robert Jordan	Selectman
Joseph Trombley	Selectman
Michael Yergeau	Selectman

Signature

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

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



**Appropriations**

Account	Purpose	Article	Appropriations As Voted
<b>General Government</b>			
4130-4139	Executive	04	\$290,120
4140-4149	Election, Registration, and Vital Statistics	04	\$178,125
4150-4151	Financial Administration	04,17	\$301,315
4152	Revaluation of Property	04	\$79,010
4153	Legal Expense	04	\$26,000
4155-4159	Personnel Administration	04	\$30,300
4191-4193	Planning and Zoning	04	\$221,455
4194	General Government Buildings	04	\$221,765
4195	Cemeteries	04	\$24,000
4196	Insurance	04	\$80,000
4197	Advertising and Regional Association		\$0
4199	Other General Government		\$0
<b>General Government Subtotal</b>			<b>\$1,446,090</b>
<b>Public Safety</b>			
4210-4214	Police	04,05	\$2,490,835
4215-4219	Ambulance		\$0
4220-4229	Fire	04	\$1,290,320
4240-4249	Building Inspection	04	\$56,455
4290-4298	Emergency Management		\$0
4299	Other (Including Communications)		\$0
<b>Public Safety Subtotal</b>			<b>\$3,837,610</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations		\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration		\$0
4312	Highways and Streets	04	\$1,470,790
4313	Bridges		\$0
4316	Street Lighting	04	\$14,500
4319	Other		\$0
<b>Highways and Streets Subtotal</b>			<b>\$1,485,290</b>
<b>Sanitation</b>			
4321	Administration		\$0
4323	Solid Waste Collection	04	\$421,905
4324	Solid Waste Disposal		\$0
4325	Solid Waste Cleanup		\$0
4326-4328	Sewage Collection and Disposal		\$0
4329	Other Sanitation		\$0
<b>Sanitation Subtotal</b>			<b>\$421,905</b>
<b>Water Distribution and Treatment</b>			
4331	Administration		\$0
4332	Water Services		\$0
4335-4339	Water Treatment, Conservation and Other		\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>



Appropriations

<b>Electric</b>			
4351-4352	Administration and Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
		<b>Electric Subtotal</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	04	\$100
4414	Pest Control	04	\$4,500
4415-4419	Health Agencies, Hospitals, and Other		\$0
		<b>Health Subtotal</b>	<b>\$4,600</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	04	\$6,000
4444	Intergovernmental Welfare Payments		\$0
4445-4449	Vendor Payments and Other	16,19,20,21	\$26,652
		<b>Welfare Subtotal</b>	<b>\$32,652</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	04	\$126,375
4550-4559	Library	04	\$209,795
4583	Patriotic Purposes	04	\$2,500
4589	Other Culture and Recreation	13	\$10,000
		<b>Culture and Recreation Subtotal</b>	<b>\$348,670</b>
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	04	\$6,000
4619	Other Conservation		\$0
4631-4632	Redevelopment and Housing		\$0
4651-4659	Economic Development		\$0
		<b>Conservation and Development Subtotal</b>	<b>\$6,000</b>
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	04	\$117,500
4721	Long Term Bonds and Notes - Interest	04	\$49,855
4723	Tax Anticipation Notes - Interest		\$0
4790-4799	Other Debt Service		\$0
		<b>Debt Service Subtotal</b>	<b>\$167,355</b>
<b>Capital Outlay</b>			
4901	Land		\$0
4902	Machinery, Vehicles, and Equipment		\$0
4903	Buildings	15	\$5,000
4909	Improvements Other than Buildings		\$0
		<b>Capital Outlay Subtotal</b>	<b>\$5,000</b>
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund		\$0
4913	To Capital Projects Fund		\$0
4914A	To Proprietary Fund - Airport		\$0



**Appropriations**

4914E	To Proprietary Fund - Electric		\$0
4914O	To Proprietary Fund - Other		\$0
4914S	To Proprietary Fund - Sewer	04	\$1,975,645
4914W	To Proprietary Fund - Water	04	\$644,180
4915	To Capital Reserve Fund	11	\$100,000
4916	To Expendable Trusts/Fiduciary Funds	07,09,10	\$35,000
4917	To Health Maintenance Trust Funds		\$0
4918	To Non-Expendable Trust Funds		\$0
4919	To Fiduciary Funds		\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$2,754,825</b>
	<b>Total Voted Appropriations</b>		<b>\$10,609,997</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2021**  
**MS-434**

**Revised Estimated Revenues**  
**Epping**

(RSA 21-J:34)

For the period beginning January 1, 2021 and ending December 31, 2021

**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.protax.org/>

**For assistance please contact:**  
 NH DRA Municipal and Property Division  
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<http://www.revenue.nh.gov/mun-prop/>



Revised Estimated Revenues

Account	Source	Article	Estimated Revenue
<b>Taxes</b>			
3120	Land Use Change Tax - General Fund	04	\$190,000
3180	Resident Tax		\$0
3185	Yield Tax	04	\$10,000
3186	Payment in Lieu of Taxes	04	\$83,000
3187	Excavation Tax		\$800
3189	Other Taxes		\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$102,500
9991	Inventory Penalties		\$0
	<b>Taxes Subtotal</b>		<b>\$386,300</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	04	\$3,500
3220	Motor Vehicle Permit Fees	04	\$1,531,000
3230	Building Permits	04	\$131,200
3290	Other Licenses, Permits, and Fees	04	\$17,000
3311-3319	From Federal Government		\$0
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$1,682,700</b>
<b>State Sources</b>			
3351	Municipal Aid/Shared Revenues		\$0
3352	Meals and Rooms Tax Distribution	04	\$250,000
3353	Highway Block Grant	04	\$181,500
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)	04	\$47,620
3379	From Other Governments		\$0
	<b>State Sources Subtotal</b>		<b>\$479,120</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	04	\$156,800
3409	Other Charges		\$0
	<b>Charges for Services Subtotal</b>		<b>\$156,800</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property		\$15,500
3502	Interest on Investments	04	\$5,000
3503-3509	Other	04	\$126,200
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$146,700</b>
<b>Interfund Operating Transfers In</b>			
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)	04	\$1,975,645
3914W	From Enterprise Funds: Water (Offset)	04	\$644,180



**Revised Estimated Revenues**

3915	From Capital Reserve Funds	\$0
3916	From Trust and Fiduciary Funds	\$0
3917	From Conservation Funds	\$0
	<b>Interfund Operating Transfers In Subtotal</b>	<b>\$2,619,825</b>
<b>Other Financing Sources</b>		
3934	Proceeds from Long Term Bonds and Notes	\$0
	<b>Other Financing Sources Subtotal</b>	<b>\$0</b>
	<b>Total Revised Estimated Revenues and Credits</b>	<b>\$5,471,445</b>





**Revised Estimated Revenues Summary**

<b>Subtotal of Revenues</b>		<b>\$5,471,445</b>
Unassigned Fund Balance (Unreserved)	\$2,271,493	
(Less) Emergency Appropriations (RSA 32:11)	\$0	
(Less) Voted from Fund Balance	\$0	
(Less) Fund Balance to Reduce Taxes	\$0	
Fund Balance Retained	\$2,271,493	
<b>Total Revenues and Credits</b>		<b>\$5,471,445</b>
<b>Requested Overlay</b>	<b>\$300,000</b>	



**2021**  
**\$22.42**

## Tax Rate Breakdown Epping

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$5,046,327	\$945,320,800	<b>\$5.34</b>
County	\$806,719	\$945,320,800	<b>\$0.85</b>
Local Education	\$13,571,957	\$945,320,800	<b>\$14.36</b>
State Education	\$1,734,144	\$926,633,200	<b>\$1.87</b>
<b>Total</b>	<b>\$21,159,147</b>		<b>\$22.42</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$21,159,147
War Service Credits	(\$337,250)
Village District Tax Effort	
<b>Total Property Tax Commitment</b>	<b>\$20,821,897</b>

 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/16/2021
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## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$10,509,997	
Net Revenues (Not Including Fund Balance)		(\$6,097,763)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$337,250	
Special Adjustment	\$0	
Actual Overlay Used	\$296,843	
<b>Net Required Local Tax Effort</b>	<b>\$5,046,327</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$806,719	
<b>Net Required County Tax Effort</b>	<b>\$806,719</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$18,516,359	
Net Cooperative School Appropriations		
Net Education Grant		(\$3,210,258)
Locally Retained State Education Tax		(\$1,734,144)
<b>Net Required Local Education Tax Effort</b>	<b>\$13,571,957</b>	
State Education Tax	\$1,734,144	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$1,734,144</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$945,320,800	\$926,700,300
Total Assessment Valuation without Utilities	\$926,633,200	\$910,910,000
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$945,320,800	\$926,700,300

### Village (MS-1V)

Description	Current Year
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# Epping

## Tax Commitment Verification

### 2021 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$20,821,897
1/2% Amount	\$104,109
Acceptable High	\$20,926,006
Acceptable Low	\$20,717,788

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

<b>Commitment Amount</b>	20,822,030.01
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

**Under penalties of perjury, I verify the amount above was the 2021 commitment amount on the property tax warrant.**

Tax Collector/Deputy Signature: <i>Suzanne Robinson</i>	Date: 11-16-2021
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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 2021 Tax Rate	\$22.42	\$11.21

#### Associated Villages

No associated Villages to report

## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$2,619,825</b>
<b>General Fund Operating Expenses</b>	<b>\$24,002,992</b>
<b>Final Overlay</b>	<b>\$296,843</b>

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 (NAACSLB), (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*.

<b>2021 Fund Balance Retention Guidelines: Epping</b>	
Description	Amount
<b>Current Amount Retained (9.46%)</b>	<b>\$2,271,493</b>
17% Retained <i>(Maximum Recommended)</i>	\$4,080,509
10% Retained	\$2,400,299
8% Retained	\$1,920,239
5% Retained <i>(Minimum Recommended)</i>	\$1,200,150

# Report of the Trust Funds MS-9 December 31, 2021

Date	Name of Trust Fund	Use	How Invested	Principal			Interest			P. & I. End Yr.			
				Balance Beg. Yr.	New Funds	With-drawal	Balance End. Yr.	Inc. For Year %	Amount		Total	Expanded For Yr.	Balance End Yr.
1899	George W. Plumer	CPC	Com. Trust. #1	\$857.59			\$857.59	1.525%	\$1.62	\$574.37	\$0.00	\$574.37	\$1,431.96
1902	Elijah/Gardner Jones	CBL	Com. Trust. #1	\$122.51			\$122.51	0.238%	\$0.25	\$100.66	\$0.00	\$100.66	\$223.17
1904	Rufus H. Smith	TWP	Com. Trust. #1	\$2,703.71			\$2,703.71	4.963%	\$5.26	\$1,957.84	\$0.00	\$1,957.84	\$4,661.55
1906	Lydia W. Ladd	CCC	Com. Trust. #1	\$1,225.14			\$1,225.14	3.461%	\$3.67	\$2,025.62	\$0.00	\$2,025.62	\$3,250.76
1916	Galva Stevens	CBL	Com. Trust. #1	\$122.51			\$122.51	0.325%	\$0.34	\$182.35	\$0.00	\$182.35	\$304.86
1917	Abbie T. Spaulding	CBL	Com. Trust. #1	\$183.77			\$183.77	0.539%	\$0.57	\$322.08	\$0.00	\$322.08	\$505.85
1918	Elizabeth A. Edgerly	CBL	Com. Trust. #1	\$61.26			\$61.26	0.225%	\$0.24	\$149.89	\$0.00	\$149.89	\$211.15
1918	Fogg Fund	STC	Com. Trust. #1	\$122.51			\$122.51	0.266%	\$0.28	\$127.48	\$0.00	\$127.48	\$249.99
1920	Albert L. Norris	CBL	Com. Trust. #1	\$61.26			\$61.26	0.152%	\$0.16	\$81.12	\$0.00	\$81.12	\$142.38
1922	Hosea B. Burnham	S&L	Com. Trust. #1	\$6,125.70			\$6,125.70	6.813%	\$7.23	\$273.14	\$0.00	\$273.14	\$6,398.84
1926	Carrie E. Norris	CBL	Com. Trust. #1	\$122.51			\$122.51	0.834%	\$0.67	\$473.32	\$0.00	\$473.32	\$595.83
1926	Caleb & Mary French	PLB	Com. Trust. #1	\$14,102.10			\$14,102.10	15.669%	\$16.63	\$627.45	\$0.00	\$627.45	\$14,729.55
1928	John O. Edgerly	CBL	Com. Trust. #1	\$122.51			\$122.51	0.216%	\$0.23	\$79.91	\$0.00	\$79.91	\$202.42
1933	Mary E. P. Sanborn	TWP	Com. Trust. #1	\$19,685.43			\$19,685.43	24.497%	\$25.98	\$3,322.65	\$0.00	\$3,322.65	\$23,008.08
1935	Sarah P. Prescott	CBL	Com. Trust. #1	\$275.65			\$275.65	0.759%	\$0.80	\$437.04	\$0.00	\$437.04	\$712.69
1940	Alfred Trask Blake	CBL	Com. Trust. #1	\$153.14			\$153.14	0.383%	\$0.41	\$206.58	\$0.00	\$206.58	\$359.72
1943	George B. True	Fam	Com. Trust. #1	\$122.51			\$122.51	0.522%	\$0.55	\$367.42	\$0.00	\$367.42	\$489.93
1943	Joseph A. Edgerly	CBL	Com. Trust. #1	\$245.02			\$245.02	0.433%	\$0.46	\$161.90	\$0.00	\$161.90	\$406.92
1945	Matthew J. Harvey	CBL	Com. Trust. #1	\$122.51			\$122.51	0.931%	\$0.99	\$751.89	\$0.00	\$751.89	\$874.40
1952	Myra E. S. Green	CBL	Com. Trust. #1	\$122.51			\$122.51	0.334%	\$0.35	\$191.25	\$0.00	\$191.25	\$313.76
1952	George E. Beede	CBL	Com. Trust. #1	\$367.54			\$367.54	3.017%	\$3.20	\$2,465.99	\$0.00	\$2,465.99	\$2,833.53
1960	Wiggin Fund	Fam	Com. Trust. #1	\$245.02			\$245.02	0.388%	\$0.41	\$119.86	\$0.00	\$119.86	\$364.88
1974	Georgia Chase	Fam	Com. Trust. #1	\$81.93			\$81.93	0.512%	\$0.54	\$398.68	\$0.00	\$398.68	\$480.61
1976	Matthew Harvey	CBL	Com. Trust. #1	\$122.51			\$122.51	0.734%	\$0.78	\$566.53	\$0.00	\$566.53	\$689.04
1982	Central Cemetery	CCC	Com. Trust. #1	\$4,288.10			\$4,288.10	5.944%	\$6.30	\$1,294.94	\$0.00	\$1,294.94	\$5,583.04
1983	Miriam Jackson Park	MIP	Com. Trust. #1	\$2,225.25			\$2,225.25	3.604%	\$3.82	\$1,159.56	\$0.00	\$1,159.56	\$3,384.81
1989	Hist.Soc. C. F. #1	CAC	Com. Trust. #1	\$3,100.00			\$3,100.00	5.560%	\$5.90	\$2,121.86	\$2,000.00	\$121.86	\$3,221.86
1990	Hist.Soc. C. F. #2	CAC	Com. Trust. #1	\$1,500.00			\$1,500.00	2.180%	\$2.31	\$547.59	\$0.00	\$547.59	\$2,047.59
1991	Hist.Soc. C. F. #3	CAC	Com. Trust. #1	\$1,700.00			\$1,700.00	3.196%	\$3.39	\$1,301.79	\$0.00	\$1,301.79	\$3,001.79
1992	Hist.Soc. C. F. #4	CAC	Com. Trust. #1	\$1,600.00			\$1,600.00	2.277%	\$2.41	\$538.19	\$450.00	\$88.19	\$1,688.19
1993	Bart J. Allen Cemetery	Fam	Com. Trust. #1	\$500.00			\$500.00	0.966%	\$1.02	\$407.56	\$0.00	\$407.56	\$907.56
1995	West Epping Cem.	CWC	Com. Trust. #1	\$2,790.00			\$2,790.00	4.365%	\$4.63	\$1,309.60	\$232.00	\$1,017.60	\$3,807.60
1996	Burt Family Cem.	CFC	Com. Trust. #1	\$500.00			\$500.00	0.846%	\$0.90	\$294.67	\$0.00	\$294.67	\$794.67
1999	Colford-Colliet	CBL	Com. Trust. #1	\$500.00			\$500.00	0.744%	\$0.79	\$199.19	\$0.00	\$199.19	\$699.19
2009	Lambert Family	PLB	Com. Trust. #1	\$1,479.84			\$1,479.84	1.662%	\$1.76	\$80.70	\$0.00	\$80.70	\$1,560.54
2014	Dow Family Cemetery	Fam	Com. Trust. #1	\$1,000.00			\$1,000.00	1.108%	\$1.18	\$40.85	\$0.00	\$40.85	\$1,040.85
	Adj			\$45.01			\$45.01	%		\$26.19	\$0.00	\$26.19	\$71.20
<b>Common Trust #1 TOTALS</b>				<b>\$68,705.05</b>	<b>\$0.00</b>		<b>\$68,705.05</b>	<b>100.00%</b>	<b>\$106.05</b>	<b>\$25,261.51</b>	<b>\$2,742.00</b>	<b>\$22,519.51</b>	<b>\$91,250.76</b>

# Report of the Trust Funds MS-9 (continued)

Date	Name of Trust Fund	Use	How Invested	Principal				Interest				P. & I. End Yr.			
				Balance Beg. Yr.	New Funds	With- drawal	Balance End. Yr.	Balance Beg. Yr.	%	Amount	Total		Expended For Yr.	Balance End Yr.	
				\$122.51	\$61.26	\$122.51	\$61.26	\$122.51	\$61.18	1.280%	\$0.23		\$81.41	\$0.00	\$81.41
1898	Lovell J. Brock	CBL	CT-Pros. Cem	\$122.51			\$61.26		\$23.56	0.533%	\$0.10	\$23.66	\$0.00	\$23.66	\$84.92
1903	Mary S. Burnham	CBL	CT-Pros. Cem	\$122.51			\$61.26		\$119.48	1.521%	\$0.27	\$119.75	\$0.00	\$119.75	\$242.26
1905	Hannah Durgin	HDT	CT-Pros. Cem	\$612.57			\$612.57		\$632.02	7.821%	\$1.41	\$633.43	\$0.00	\$633.43	\$1,246.00
1908	Horace W. Langley	CBL	CT-Pros. Cem	\$122.51			\$61.26		\$91.12	1.342%	\$0.24	\$91.36	\$0.00	\$91.36	\$213.87
1908	Mary E. Burnham	CBL	CT-Pros. Cem	\$61.26			\$91.89		\$39.95	0.636%	\$0.11	\$40.07	\$0.00	\$40.07	\$101.33
1913	Wm. A. Cudworth	CBL	CT-Pros. Cem	\$91.89			\$91.89		\$66.27	0.994%	\$0.18	\$66.45	\$0.00	\$66.45	\$158.34
1913	J. C. Bennett	CBL	CT-Pros. Cem	\$91.89			\$91.89		\$61.80	0.966%	\$0.17	\$61.97	\$0.00	\$61.97	\$153.86
1914	Annie M. Pike	CBL	CT-Pros. Cem	\$91.89			\$91.89		\$61.03	0.961%	\$0.17	\$61.20	\$0.00	\$61.20	\$153.09
1915	Walter Little	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$120.19	1.525%	\$0.27	\$120.47	\$0.00	\$120.47	\$242.98
1918	Harriet A. True	CBL	CT-Pros. Cem	\$61.26			\$61.26		\$57.24	0.745%	\$0.13	\$57.37	\$0.00	\$57.37	\$118.63
1919	Mary A. Jones	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$111.56	1.471%	\$0.27	\$111.82	\$0.00	\$111.82	\$234.33
1920	James A. Corning	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$102.17	1.412%	\$0.25	\$102.43	\$0.00	\$102.43	\$224.94
1920	Rebecca J. Foss	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$107.88	1.449%	\$0.26	\$108.14	\$0.00	\$108.14	\$230.65
1923	Emma Clarage	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$107.88	1.448%	\$0.26	\$108.14	\$0.00	\$108.14	\$230.65
1923	Sarah F. Wright	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$93.05	1.354%	\$0.24	\$93.29	\$0.00	\$93.29	\$215.80
1923	Bessie A. Miles	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$92.54	1.351%	\$0.24	\$92.79	\$0.00	\$92.79	\$215.30
1926	Carrie E. Norris	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$85.71	1.308%	\$0.24	\$85.95	\$0.00	\$85.95	\$208.46
1926	Fred H. Johnson	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$96.49	1.376%	\$0.25	\$96.74	\$0.00	\$96.74	\$219.25
1926	Linda Tarbox	CBL	CT-Pros. Cem	\$245.02			\$245.02		\$259.08	3.168%	\$0.57	\$259.65	\$0.00	\$259.65	\$504.67
1926	Asa Robie	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$106.75	1.441%	\$0.26	\$107.01	\$0.00	\$107.01	\$229.52
1927	Isabell Bartlett	CBL	CT-Pros. Cem	\$245.02			\$245.02		\$217.87	2.909%	\$0.52	\$218.39	\$0.00	\$218.39	\$463.41
1929	James A. Johnson	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$103.12	1.418%	\$0.26	\$103.38	\$0.00	\$103.38	\$225.89
1929	Jacob H. Tilton	CBL	CT-Pros. Cem	\$61.26			\$61.26		\$34.64	0.603%	\$0.11	\$34.75	\$0.00	\$34.75	\$96.01
1929	Frank A. Miles	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$82.50	1.288%	\$0.23	\$82.73	\$0.00	\$82.73	\$205.24
1929	Levi Thompson	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$66.95	1.316%	\$0.24	\$67.19	\$0.00	\$67.19	\$209.70
1930	Lizzie Rundlett	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$111.45	1.470%	\$0.26	\$111.71	\$0.00	\$111.71	\$234.22
1932	Daniel Cate	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$111.45	1.470%	\$0.26	\$111.71	\$0.00	\$111.71	\$234.22
1933	George Hopkinson	CBL	CT-Pros. Cem	\$245.02			\$245.02		\$244.52	3.076%	\$0.55	\$245.07	\$0.00	\$245.07	\$490.09
1934	Mary E. Sanborn	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$100.93	1.404%	\$0.25	\$101.18	\$0.00	\$101.18	\$223.69
1934	Almon L. True	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$96.77	1.378%	\$0.25	\$97.01	\$0.00	\$97.01	\$219.52
1941	Hettie Chase	CBL	CT-Pros. Cem	\$245.02			\$245.02		\$186.74	2.713%	\$0.49	\$187.23	\$0.00	\$187.23	\$432.25
1943	Marcus M. Taylor	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$96.95	1.379%	\$0.25	\$97.20	\$0.00	\$97.20	\$219.71
1943	Frank B. Blaisdell	CBL	CT-Pros. Cem	\$612.57			\$612.57		\$413.96	6.450%	\$1.16	\$415.12	\$0.00	\$415.12	\$1,027.69
1946	Charles E. Gear	CBL	CT-Pros. Cem	\$122.51			\$122.51		\$83.90	1.297%	\$0.23	\$84.14	\$0.00	\$84.14	\$206.65
1946	Milton J. Bly	CBL	CT-Pros. Cem	\$245.02			\$245.02		\$237.72	3.033%	\$0.55	\$238.27	\$0.00	\$238.27	\$483.29
1947	Cyrus Sanborn	CBL	CT-Pros. Cem	\$245.02			\$245.02		\$242.44	3.063%	\$0.55	\$242.99	\$0.00	\$242.99	\$488.01
1950	Abbie M. Norris	CBL	CT-Pros. Cem	\$245.02			\$245.02		\$168.87	2.601%	\$0.47	\$169.34	\$0.00	\$169.34	\$414.36
1951	IM&C Purington	CBL	CT-Pros. Cem	\$245.02			\$245.02								

**Principal**

Date	Name of Trust/Fund	Use	How Invested	Balance		New Funds	With-drawal	Balance		Inc. For Year		Total	Expanded For Yr.		Balance		P. & I. End Yr.
				Beq. Yr.	End. Yr.			Beq. Yr.	End. Yr.	%	Amount		For Yr.	End Yr.			
1952	Elizabeth Beals	CBL	CT-Pros. Cem	\$245.02	\$245.02	\$0.00		\$247.47	\$248.02	3.095%	\$0.56	\$248.02	\$0.00	\$248.02	\$493.04		
1954	William Feldsend	CBL	CT-Pros. Cem	\$122.51	\$122.51	\$0.00		\$119.44	\$119.71	1.520%	\$0.27	\$119.71	\$0.00	\$119.71	\$242.22		
1958	Frank Willard	CBL	CT-Pros. Cem	\$367.54	\$367.54	\$0.00		\$390.73	\$391.59	4.765%	\$0.86	\$391.59	\$0.00	\$391.59	\$759.13		
1960	Bianche R. Purington	CBL	CT-Pros. Cem	\$367.54	\$367.54	\$0.00		\$497.06	\$498.04	5.433%	\$0.98	\$498.04	\$0.00	\$498.04	\$865.58		
1968	John A. Tilton	CBL	CT-Pros. Cem	\$122.51	\$122.51	\$0.00		\$96.98	\$97.23	1.379%	\$0.25	\$97.23	\$0.00	\$97.23	\$219.74		
1976	John & Minnie Warren	CBL	CT-Pros. Cem	\$490.05	\$490.05	\$0.00		\$324.98	\$325.91	5.121%	\$0.92	\$325.91	\$0.00	\$325.91	\$815.96		
1983	Fred Johnson	CBL	CT-Pros. Cem	\$122.51	\$122.51	\$0.00		\$63.28	\$63.48	1.105%	\$0.20	\$63.48	\$0.00	\$63.48	\$175.99		
1999	Alice Langdon	CBL	CT-Pros. Cem	\$500.00	\$500.00	\$0.00		\$26.39	\$26.98	3.308%	\$0.60	\$26.98	\$0.00	\$26.98	\$526.98		
1999	Ron Nowe Sr.	CPC	CT-Pros. Cem	\$500.00	\$500.00	\$0.00		\$26.39	\$26.98	3.308%	\$0.60	\$26.98	\$0.00	\$26.98	\$526.98		
<b>CT Prospect Cemetary TOTALS</b>				<b>\$9,993.89</b>	<b>\$9,993.89</b>			<b>\$6,920.46</b>	<b>\$6,938.48</b>	<b>100.000%</b>	<b>\$18.02</b>	<b>\$6,938.48</b>	<b>\$0.00</b>	<b>\$6,938.48</b>	<b>\$15,932.37</b>		

Interest																		
Date	Name of Trust/Fund	Use	How Invested	Balance		New Funds	With-drawal	Balance		Inc. For Year		Total	Expanded For Yr.		Balance		P. & I. End Yr.	
				Beq. Yr.	End. Yr.			Beq. Yr.	End. Yr.	%	Amount		For Yr.	End Yr.				
2016	Benjamin Swain	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Charles Rindlett	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Mathaniel Goldsmith	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	John Osgood	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Abraam Mitchell	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Sarah Bragg	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	W H Johnson	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	John Ordway	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Bernice Underhill	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Henry Weatherby	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Frank Emerson	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Eva Hill	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Robert Ormsby	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	W S Goodrich	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Jay Thompson	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Josephine Fowler	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Charles Thompson	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Stokes & Godfrey	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Jenness Smith	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Luther Hoyt	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Dana Tibbetts	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	George Libbey	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Hannah Rand	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Frank Durgin new tomb	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Fred Dans	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Robert Dame	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			
2016	Sadie Douglas	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$19.23	\$19.82	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82			



# Report of the Trust Funds MS-9 (continued)

Date	Name of Trust Fund	Use	How Invested	Principal				Interest				Balance End Yr.	P. & L. End Yr.	
				Balance Beg. Yr.	New Funds	With- drawal	Balance End. Yr.	Balance Beg. Yr.	%	Amount	Total			Expended For Yr.
				Beg. Yr.	Beg. Yr.	End. Yr.	Beg. Yr.	Inc. For Year	For Yr.	Total	End Yr.			
2016	Charlie Rogers	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Ruel & Dexter Goodrich	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	John Rowe	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Sache Swain	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Lois Osgood	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Atwood & Hopkinson	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Joseph Kennard	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Bartlett and Sanborn	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Walter Edgerly	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Sarah Rowe	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Nathaniel Harvey	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Jonathan Sanborn	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Lucia Stickney	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	G Elliot Rundlett	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	H & S Sandorn	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	George Purington	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	John & James Martin	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Charlotte Clothier	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	James Robinson	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Carrie Orway	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	George Orway	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Lucy Nickerson	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Stella Mountford	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Carolyn Fox	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Ella Stiles	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Charles wood	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Frank W Rundlett	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	James H Skiff	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Richard Y Piper	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Milan Young	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Jack T LaRriere	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	JF Love & Mae Judkins	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Alice F Brown	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Aida Fogg	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	W & O Sanborn	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Rose Ella Knox	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Mabel L Cook	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Polly & True Wells	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	\$19.23	1.220%	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82

Date	Name of Trust Fund	Use	How Invested	Principal				Interest			Balance End Yr.	P & I End Yr.	
				Balance Beg. Yr.	New Funds	With-drawal	Balance End. Yr.	Inc. For Year %	Amount	Total			Expended For Yr.
				Beg. Yr.	End. Yr.	Beg. Yr.	Beg. Yr.						
2016	Thomas Brewitt	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Stiles & Judkins	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Bloodgett	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Hopley	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Hutchinson	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Hurd	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Godin	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Ilisley	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	G S Thompson	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	C Stickney & HD Brown	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Emma Swain	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	JL True	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	D Slattery	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Charles Norris	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Woodbury C Blye	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Lenora Harvey	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
2016	Mary Jones	CBL	CT-Pros.2	\$500.00	\$0.00		\$500.00	19.23	\$0.59	\$19.82	\$0.00	\$19.82	\$519.82
<b>Total Prospect Cem.2</b>				<b>\$41,000.00</b>	<b>\$0.00</b>		<b>\$41,000.00</b>	<b>19.23</b>	<b>\$48.20</b>	<b>\$1,825.14</b>	<b>\$0.00</b>	<b>\$1,825.14</b>	<b>\$42,825.14</b>
<b>Total Common Trust Funds</b>				<b>\$118,698.94</b>	<b>\$0.00</b>		<b>\$118,698.94</b>		<b>\$172.27</b>	<b>\$33,825.13</b>	<b>\$2,742.00</b>	<b>\$31,109.32</b>	<b>\$149,808.26</b>

Other General Trust Funds													
1988	Ladd Family Fund	Fam	TD Bank	\$1,300.00			\$1,300.00		\$1.91	\$386.95	\$0.00	\$386.95	\$1,686.95
1989	Karen Bickford Mem.	SCH	TD Bank	\$13,285.00			\$13,285.00		\$16.80	\$1,566.28	\$0.00	\$1,566.28	\$14,851.28
<b>Total Other Gen. Trust Funds</b>				<b>\$14,585.00</b>	<b>\$0.00</b>		<b>\$14,585.00</b>			<b>\$1,953.23</b>	<b>\$0.00</b>	<b>\$1,953.23</b>	<b>\$16,538.23</b>
<b>Total All Trusts</b>				<b>\$133,283.94</b>	<b>\$0.00</b>		<b>\$133,283.94</b>		<b>\$172.27</b>	<b>\$33,825.13</b>	<b>\$2,742.00</b>	<b>\$33,062.55</b>	<b>\$166,346.49</b>

Capital Reserve Funds													
2000	Landfill Closing		TD Bank	\$123,254.12	\$100,000.00		\$23,254.12		\$185.03	\$0.00	\$0.00	\$0.00	\$23,439.15
2002	Cemetery Expansion		TD Bank	\$26,099.69	\$0.00		\$26,099.69		\$29.55	\$0.00	\$0.00	\$0.00	\$26,129.24
2003	Highway Truck		TD Bank	\$562.85	\$0.00		\$562.85		\$0.63	\$0.00	\$0.00	\$0.00	\$563.48
2005	Town Hall Repair		TD Bank	\$5,568.82	\$15,000.00		\$20,568.82		\$13.13	\$0.00	\$0.00	\$0.00	\$20,581.95
2005	Recreation Assistant		TD Bank	\$896.68	\$0.00		\$896.68		\$0.83	\$200.00	\$0.00	\$200.00	\$697.51
2006	Reval		TD Bank	\$14,977.00	\$0.00		\$14,977.00		\$16.95	\$0.00	\$0.00	\$0.00	\$14,993.95
2011	Highway Equipment		TD Bank	\$133,434.58	\$0.00		\$133,434.58		\$30.77	\$131,000.00	\$0.00	\$131,000.00	\$2,465.35
2013	School B&G		TD Bank	\$855,376.83	\$200,000.00		\$655,376.83		\$514.49	\$493,000.00	\$0.00	\$493,000.00	\$862,891.32
2016	Rec Facilities		TD Bank	\$41,174.56	\$10,000.00		\$31,174.56		\$51.17	\$0.00	\$0.00	\$0.00	\$51,225.73
2016	Prospect Maint.		TD Bank	\$15,964.68	\$0.00		\$15,964.68		\$18.07	\$0.00	\$0.00	\$0.00	\$15,982.75

# Report of the Trust Funds MS-9 (continued)

Date	Name of Trust Fund	Use	How Invested	Principal				Interest			Balance End Yr.	P. & I. End Yr.	
				Balance Beg. Yr.	New Funds	With-drawal	Balance End. Yr.	Inc. For Year %	Amount	Total			Expended For Yr.
2017	Fireworks		TD Bank	\$83.02	\$0.00		\$83.02		\$0.09			\$83.11	
2017	Special Ed		TD Bank	\$203,305.50	\$50,000.00		\$253,305.50		\$250.98			\$253,556.48	
2017	Watson Repair		TD Bank	\$22,315.97	\$10,000.00		\$32,315.97		\$29.81			\$32,345.78	
2018	Accrued Benefits		TD Bank	\$3,641.93	\$0.00		\$3,641.93		\$4.12			\$3,646.05	
2018	Leddy Center PAS		TD Bank	\$12,056.61	\$0.00		\$12,056.61		\$12.71		\$1,000.00	\$11,069.32	
2018	Library Addition		TD Bank	\$42.83	\$0.00		\$42.83		\$0.05			\$42.88	
2019	Government Buildings		TD Bank	\$11.07	\$0.00		\$11.07		\$0.01			\$11.08	
<b>Capital Reserve Total</b>				<b>\$1,258,766.74</b>	<b>\$385,000.00</b>		<b>\$1,643,766.74</b>		<b>\$1,158.39</b>		<b>\$625,200.00</b>	<b>\$1,019,725.13</b>	
<b>Total All Funds</b>				<b>\$1,392,050.68</b>	<b>\$385,000.00</b>		<b>\$1,777,050.68</b>	<b>\$30,221.78</b>	<b>\$1,330.66</b>		<b>\$627,942.00</b>	<b>\$1,186,071.62</b>	

# Report of the Common Trust Fund Investments MS-10 December 31, 2021

No. Units	How Invested	Description	Principal			Income			Grand Total	
			Balance Beg. Year	Purchases	Proceeds of Sales	Balance Beg. Year	Income This Year	Expended This Year		
		Common Trust #1:	\$68,705.05	\$0.00	\$0.00	\$68,705.05	\$25,181.66	\$106.05	\$2,742.00	\$91,250.76
		C.T.-Prospect Cemetery	\$9,993.89	\$0.00	\$0.00	\$9,993.89	\$6,920.46	\$18.02	\$0.00	\$15,932.37
		C.T.-Prospect 2	\$41,000.00	\$0.00	\$0.00	\$41,000.00	\$1,576.94	\$48.20	\$0.00	\$42,625.14
<b>Total Common Trust</b>			<b>\$118,698.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$118,698.94</b>	<b>\$33,679.06</b>	<b>\$172.27</b>	<b>\$2,742.00</b>	<b>\$149,808.27</b>
		TD Bank #776200934								\$91,250.76
		TD Bank #776200942								\$15,932.37
		TD Bank #776201056								\$42,625.14
<b>Total All Accounts</b>										<b>\$149,808.27</b>

# Auditor's Report



## Roberts & Greene, PLLC

### INDEPENDENT AUDITOR'S REPORT

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

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, 2020 which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, which includes 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.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Opinions***

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, 2020, 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.

#### ***Emphasis of Matter***

##### ***Change in Accounting Principle***

As discussed in Note I.B.5. to the financial statements, in the year ended December 31, 2020, the Town adopted new accounting guidance regarding the accounting and reporting for Fiduciary Activities. Our opinion is not modified with respect to this matter.

47 Hall Street ■ Concord, NH 03301  
603-856-8005 ■ 603-856-8431 (fax)  
[info@roberts-greene.com](mailto:info@roberts-greene.com)

**Other Matters**

**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, 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.

**Other 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. Such 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 financial statements or to the 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 20, 2021, 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 20, 2021



# Departmental Reporting

## Building / Planning Department

Well to say the least, 2021 was a tough one for all and we wish to thank the continued support of the residences of Epping. There continues to be an increase in renovations and new homes as this is a very sought after area to raise a family. All the numbers are up from last year and with the support of our staff it would not be possible to continue at this pace. We continue to have a productive relationship with Fire, Police and Public Works as all our paths constantly cross. My special thanks to Department Head Phyllis McDonough, Secretary Cheryl Parillo and Town planner/Code Enforcement Officer Kellie Walsh for all their special support to me.

*Respectfully Submitted,  
Dennis S Pelletier,  
Building Inspector Health Officer*

## Fire Department

Governor Sununu declared a "State of Emergency" in response to the spread of Covid-19 in March 2020. Epping immediately activated our emergency operations center in concert with the State starting theirs. The safety complex's

## Building Department

Electrical Permits .....	210
Plumbing Permits.....	110
Septic Permits .....	52
Sign permits.....	14
Multi-Family Permits.....	7
Single Family Permits.....	82
Commercial Permits .....	8
Mobile Permits .....	1
Repair /Renovations .....	132
Solar Permits .....	8
Demo Permits .....	13
Other Permits.....	41
Health Complaints.....	4
<b>Total Permits .....</b>	<b>682</b>

*Total Income from these permits and Impact Fees: \$434,253.06*

second-floor police and fire training room was abuzz with activity. Additional phone lines, computer hookups, and whiteboards fastened to walls were all installed. Our staff rapidly created procedures and policies for Covid response and mitigation alongside those provided by the State. Weekly statewide first responder conference calls quickly became daily. We acted on the Governor's

best practices and orders as they were issued. We became a local clearinghouse for those seeking direction in the community. Personal protective equipment was rationed (PPE) from the State supply warehouses. Many local people donated their masks to fire and police to protect our responders.

As 2021 rolled in, little had changed for us. Official direction and information continued to flow to local emergency operations centers (EOC) from New Hampshire's Emergency Preparedness Operations Center (EPOC). We continued to staff the town's emergency operations center on the second floor of the Safety Complex on Pleasant Street. Fortunately, the supply chain for acquiring much-needed PPE finally started to loosen, testing was in place, as was the State's initiative to establish vaccination site. In general, the State had a better handle on dealing with the virus.

As the year progressed Epping staff continued to deliver care to those stricken with the virus. This increased the workload since all equipment used in facilitating emergency care and transport required contamination, especially in those responses where Covid was the suspected malady. Clearly, no town entity was affected more by the pandemic than the fire department. In certain circumstances the outcome for members of our community and our own families



Main Street Station 2020



Main Street Station 2021

was not always good. There were certainly some heartfelt losses. It was not uncommon for responding crews to encounter entire families suffering from the virus when the initial call was only to treat one individual. We quickly learned the numbers reported to us from the State of New Hampshire were not always reflective of the number of people actually infected. No doubt this pandemic represents an unprecedented time for all of our responders. Despite this, members of the department continued to display their commitment to helping others. Many answered the call by state officials to work in the vaccination clinics opening throughout the area.

In June of this year, the Governor declared an end to the State of Emergency. The EOC in Concord closed, and the responsibility for the pandemic shifted to the Department of Health and Human Services. Epping followed suit and closed our EOC. Although our local EOC closed, it did little to reduce our emergency response volume. This year the department responded to more than 1,400 calls for help. Our firefighters, emergency medical technicians and paramedics have worked a tremendous number of hours. Full time personnel worked their regular shifts in addition to staffing vaccination sites. Part time personnel somehow managed to work their full-time careers, take care of their family and work countless hours at the fire department alongside their full-time counterparts. As I reflect on their dedication and commitment gives me an overwhelming sense of pride to lead a group of true professionals who put service ahead of self. I can happily report there were no divorces as tired as everyone was. What they pulled off was amazing.

Over the past two years, the Selectmen have added two more full-time firefighters and three more part-time firefighters. This additional staffing has allowed us to staff simultaneous and back-to-back emergencies calls. As the Town has grown, our call volume has increased! We now have four shifts staffed 24 hours a day, seven days a week. Three firefighters are on duty at night, and there are six on during the day, including the Fire Chief, Assistant

Chief Joe Lombardo, and Fire Prevention Officer Lieutenant Paul St Cyr. The daytime hours between 6 AM and 6 PM represent our highest call volume and requires the heaviest staffing. It is not uncommon to experience back-to-back, simultaneous calls and at times a need for a third crew to respond. Fortunately, this daytime staffing model during the past year has proved to be adequate considering the time and staff involved in responding to and treating very sick individuals with Covid. This year the department's call volume is 1400, up by 400 calls since 2015. The addition of a dedicated Fire Prevention Officer is addressing our community's growth of building construction and fire safety concerns. The Prevention Officer works closely with the Planning Board and the Code Enforcement Officer. As the building boom continues within Epping, so will the growth in residents. History has shown this will result in an increase in the number of calls for help. As always, members of the Epping Fire Department remain resolute to help those in need.

*Respectfully Submitted,  
Brenda Silva,  
Executive Assistant to the Fire Chief,  
Epping Fire Department*

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## **General Assistance (Welfare) 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, Housing Support Program, Senior Prescription Discount Pilot Programs, Shelters, Service Link, NH Rx Card, and many more programs for help if needed. The Compass Program is still going strong; this is a program to help the unemployed or underemployed develop skills that will lead to self-sufficiency and offer job-training services.

**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*

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## **Harvey-Mitchell Memorial Library**

After the shake-up that was 2020, 2021 was a year to restart and readjust at Harvey-Mitchell Memorial Library. While the beginning and end of 2021 were still heavily affected by COVID-19, we did manage to have some months of normalcy here at the library and put our newly-expanded building to use. In 2021 we continued to explore new ways to expand our services while also restarting some of our favorite activities at the library.

Harvey-Mitchell Memorial Library was open fully for the majority of 2021,





New landscaping adds the finishing touch to the Harvey-Mitchell Memorial Library expansion.



A young resident proudly displays her extensive reading log.

and in that time we reached over 7,000 patrons. Those patrons took out nearly 22,000 books, DVDs, ebooks and other materials through HMML. A huge part of this increase was driven by increasing use of our digital library services, Overdrive and Kanopy. 2021 also saw the use of our newly added meeting rooms. Both small and large groups utilized our new meeting rooms throughout 2021, and we couldn't be happier to be able to better provide space for meetings and study at the library.

We were also able to resume in-person events in 2021, including our Summer Reading program as well as our Book Groups. Our youth programs also came back in force, with weekly story times returning and Summer Reading being one of our biggest ever. Michelle Hogan and the youth room staff arranged and hosted a great Summer Reading program as always. We hosted 10 in person summer reading events with 342 total attendance. Some of these events were our highest attended ever! A special thanks to the Town of Epping for letting us use the park behind Town Hall to host our big events. This provided us with a great open air space to host our events safely and enjoy the weather too! We had over

100 participants turn in reading logs for prizes at the end of the program.

This year also saw us finishing up our library expansion with the planting of our new landscaping all around the library. Planned and planted by Lorax Landscaping (with assistance from the Epping Garden Club), the project brought dozens of new plants and trees to the areas around HMML. In addition we also added several planter boxes out back for use with library and community programs. We also added a trellis to surround our dedication wall. This wall is decorated by engraved bricks purchased through generous donations to our Friends of the Library group.

Our Friends of the Library group also deserves thanks this year for updating our library sign on Main Street along with plans for an engraved brick patio along the Main Street side of the building. We hope to have that installed this coming spring.

As always we here at the library are supported by our Board of Trustees: John Clark (Chair), Betsy McCombs (Treasurer), Robin O'Day (Vice Chair), Joan Harlow (Member-at-large), and Michelle Wheeler (Secretary). We'd also like to give a special thanks to Charlie

Goodspeed once again for his continued support and guidance with the library expansion project as it winds down. And a special thanks to our great staff Michelle Hogan, Eva Karandanis, Deb Grimes, Sylvia Nollett, Jade Gagnon, and Teresa Kucera for providing great service to our community throughout 2021. Finally we'd also like to thank the patrons and people of Epping for making this a great community to work in. We hope that 2022 will get us even closer to the normalcy we wanted in 2021.

*Respectfully Submitted,  
Ben Brown, Director*

## Historic District

2021 was another relatively quiet year in the District. Unlike in 2019 when two old homes were torn down on Water Street, a new owner of an old three family apartment building on that street is doing substantial renovations to his property, breathing new life into a 150+ year old property. A property on Main Street that had been used as a law office for many years has reverted to a private residence. And the town has replaced a





New solar lamp posts in the historic district

number of old lamp posts with new solar lamps, that have maintained an old, historic look. Good job, Epping.

## Police Department

### Introduction

First and foremost, I would like to thank the men and women of the department for all your hard work, dedication, professionalism and the unwavering sacrifices you demonstrated this past year. It has not gone unnoticed; all the praise and gratitude are never enough.

### Personnel

2021 brought about several department changes. In my past annual reports, you may have noticed that I wrote about community involvement and how vitally important community policing is to today's style of policing. Well, in 2020, after the submission of my 2020 Annual Report, Captain Jason Newman retired from the police department. He epitomized the term "community policing." A small snippet of his time here included volunteering at community events, such

as The Sons of American Legion, Epping EYAA, assisting with hanging the senior portraits for Epping High School graduating seniors, and always helping his father hang the American Flags for the town's annual Memorial Day Parade. Captain Newman began his career with the town as a part-time police officer in 1992. After a brief stint working for the Town of Raymond Police Department, Captain Newman began working for the

Epping Police Department as a full-time police officer in 1998. He rose through the ranks eventually promoted to the rank of Captain, where he remained until his retirement. Raised and educated in the Epping community, Captain Newman took great pride in the town he served. Captain Newman's leadership, humor, and dedication will be sorely missed. When describing Captain Newman an accurate phrase comes to mind; "A man is judged by the company he keeps, and a company is judged by the men it keeps." Simply meaning; Captain Newman chose to surround himself with people of the same character and moral standards as himself. On behalf of the men and women of the Epping Police Department I would like to wish Captain Newman a long, safe and prosperous retirement.

There were three resignations this past year. On October 25 and on November 5 Officers Katie Bolton and Heinrich respectively, resigned to pursue private sector careers. On November 3, part-time officer Richard McFadden resigned and accepted a position as a part-time officer in a neighboring community. On May 18 Officer Greg Huard was hired as the department's new SRO, taking the place of Russell Hero, who was promoted to Detective in 2020.

On May 1, Detective Sergeant Richard Cote was promoted to Captain and Sergeant Soares was promoted to Lieutenant. On November 4 Officer Kyzer was promoted to Sergeant. I have the



Ann Kyzer's promotion to Sergeant

**Police Activity for 2019 - 2021**

Year	Calls for Service	Accidents	Arrests
2019	13,821	304	328
2020	11,366	193	381
2021	14,061	238	359

utmost confidence in their abilities and know these promotions will enhance the department's operational effectiveness. I wish them luck in their new positions.

As of this writing the department currently has two (2) vacant full-time positions.

**Canine**

The department applied for and obtained a 100 % funded grant through the "Stanton Foundation" to fund one (1) police patrol canine. Earlier this year, the Board of Selectmen approved acceptance of the grant which paved the



Ofc Callahan and her canine Benjamin

way for the department to appoint Officer Katie Callahan as the department's first "Patrol Canine Handler." Officer Callahan attended a fourteen (14) week training academy through the Boston, Police Department Canine Academy and received canine certification on December 10. Additionally, Officer Callahan and her new canine, "Benjamin," a Belgian Malinois, will be attending a six (6) week training in January 2022 seeking certification in the detection of illicit narcotics.

**Law Enforcement Accountability Community and Transparency (L.E.A.C.T)**

Beginning in January officers of the department received training in the following areas:

1. Implicit Bias and Cultural Responsiveness
2. Ethics
3. De-escalation

This training was done as part of an Executive order as forth by Governor Sununu urging all New Hampshire law enforcement agencies to receive at least two (2) hours of training in the foregoing topics. A four-hour (4) class on "Duty to Intervene," was also completed by the officers.

Other recommendations under the L.E.A.C.T order include policy and procedures on:

1. Duty to Intervene
2. Code of Conduct
3. Duty to Report Misconduct
4. Prohibition of Chokeholds
5. Guarding Against Positional Asphyxia

In 2021, on average, officers of the Epping Police Department received 48-hours of on-going, in-service, and



Mike Wallace

mandated training, as forth by the New Hampshire Police Standards and Training Council (N.H.P.S.T.C).

**Social Media**

We remain active with our Facebook site, posting updates and photos of our recent activities. The department is also on Twitter and Instagram. The social media platform has been a great way for us to keep the community informed of what their police department does on a day-to-day basis. We also keep active with our website, [www.eppingpd.com](http://www.eppingpd.com).

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, Epping Highway Department, Epping Water and Sewer Department, The Epping Budget Committee, and the Epping School District - SAU14. In closing I am wishing everyone a happy and safe 2022.

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

**Recreation Department**

2021 has been a year filled with continued uncertainty! We had hoped that Covid would be a thing of the past and we would be able to get back to "normal"! Although 2021 did not prove to be a "normal" year, I am so grateful to have the staff that I did to pull off a "close to normal as possible" year for

our residents! Building off of our successful return to school age programs during the Summer 2020, we made necessary adjustments to program fees to account for participant and staffing adjustments beginning in Jan. 2021 and ended the year strong! We were able to stabilize our revolving account, covering programs with the new pay structure, supporting staff with more competitive rates to attract employees, while still offering a solid program for participants at a cost still below surrounding offerings! We successfully ran 6 weeks of Summer Camp, offering daily trips and fun activities! We had full enrollment for all youth programs throughout 2021 including our very popular Before and After School program, as well as remaining No School Day and Half Day programs in the Spring 2021! In addition to our traditional No School Day programs, we

were able to offer several Youth Ski trips to Pat's Peak! We were very fortunate to have full staffing, working with returning staff and reaching out to past staff to accommodate schedules that worked for our coverage needs and their needs. We can't thank our staff enough for showing up every day with a positive, "can do" attitude and smile... even if it was under a mask sometime! Without their work ethic and teamwork, our 2021 success would not have been possible!

Although Covid continued to cause challenges for our program and the schools, we were able to work together to help support one another in our efforts to continue to provide opportunities for our Epping children. The school worked with us to support our space needs for programming, including the gym and stage for our Youth Theater Show this summer and we were able

to help provide transportation for the school district Athletics Department for games, due to the bus driver shortages throughout the state. We did have a few bus issues of our own, but were able to replace our handicapped bus, using our revolving account funds to cover the cost of our 2019 wheelchair accessible bus with just over 14K miles! The district covers the cost of our driver and transportation costs though their athletics budget, paying us in place of the transportation companies, when we provide transportation for their trips. This helps us keep our buses moving, cutting down on issues our fleet experiences during the winters when they are used less, while adding to our revolving account funds for future replacement and repair cost. We have made great gains in working together to come up with creative solutions to support our community! We look forward to building on this partnership with the school district in 2022!

2021 also brought the return to live Theater in Epping through our Epping Community Theater programs! We ran Spring Youth Theater Classes for our older kids, as well as a Summer Youth Theater Performance of "The Neverending Story", which was enjoyed by both the Community and Summer Camp audiences! This Fall, with the motto "the show must go on", we were able to open the doors to the Epping Playhouse for "Anne of Green Gables". We successfully navigated the covid mitigations strategies to successfully offer all 6 planned shows, which had originally be cast for 2020! We are hard at work with the 2022 lineup, which will kick off with another Youth Theater Show, "The Lion, The Witch and the Wardrobe" on January 28 & 29, 2022, as well as our main stage performance of "Almost Maine" just in time for Valentine's Day, running Feb. 4-13, 2022. Both shows have been actively rehearsing in 2021 to be ready to ring in the new year right! We have plans to add our younger Youth Theater Classes in 2022, as well as additional shows and events! Our theater programs are run under the of the Epping Parks and Recreation Dept., managed by a Board of Directors and Parks and Recreation Director. These offerings are



Junk to Funk Summer Camp



Mall walking group with the new bus

self-funded, covering all programs, supplies and equipment, staffing and Epping Playhouse Theater rental costs by fees charged for classes and programs, ticket and concession sales and paid advertisements for shows, as well as donations from community patrons! If you wish to support our theater efforts, please reach out to us! Epping Community Theater is *your* community theater! We welcome everyone to get involved! Our Theater programs and offerings, audition information, volunteer opportunities and more can be found on our theater website [www.eppingtheater.org](http://www.eppingtheater.org), as well as our Epping Community Theater Facebook page.

Due to continued Covid concerns and staffing, we had limited Community Events in 2021. We were able to offer a Driving Easter Egg Scavenger Hunt that ended at the EES with the Easter Bunny handing out goodie bags! We facilitated the Holiday Help program, working with the Epping Firemen's Association to collect and distribute gifts to needy families in Epping during the holidays. We helped over 30 families this year and were also able to deliver additional toys to "Ozzie's Kids", a program in Haverhill that helps over 1200 kids yearly! We hope to return to our normal community events in 2022, including a regular Easter Egg Hunt this Spring!

For Adults and Seniors, we were able to resume offering Mall Walking program, Senior Meetings and Trips this Fall. We enjoyed a trip to Damillo's Floating Restaurant in Portland in November and our annual Trip to See the Lights at NH Motor Speedway in December! Barbara Young also continued to offer ceramics to adults and a group for special needs residents, starting backup after the summer break. We are hopeful to start additional programs back up as soon!

Last but not least, we have not forgotten about our commitment to recreation facilities in our town! In 2017, the town entered into a stewardship agreement with LCHIP (Land and Community Heritage Investment Program) to maintain Watson Academy for a 5 year period under guidelines set forth by the LCHIP Grant received to complete necessary repairs to Watson to reopen the facility in 2017, after the building was closed for several years. During this 5 year period, we have had the basement entrance / retaining walls improved, driveway and walkways repaved, front gardens and shed spruced up, added a light to the flag post and had the roof replaced. We have successfully navigated these projects while meeting the requirements of the grant, which paid 50% of the cost of the initial structural

repair, window, siding repair and paint and front porch replacement. We are grateful for the support that LCHIP has provided the town and thankful for our Epping community in your continued support of our historic building! Watson Academy continues to be fully utilized, housing the department offices, senior programs, community meetings, no school day, vacation week and after school programs, as well as Theater classes and rehearsal space.

For parks projects, we began meeting with playground representatives in 2019-20 to develop plans and seek funding for a new playground at the SAU field, to be located behind the town tennis court. This playground, would be appropriate for Preschool age children through age 12, with the main focus on preschool. This is a project that has been requested and discussed as a need for many years here in Epping. We put the project on hold in 2021, due to supply shortages experienced due to the pandemic, which has driven up the cost of the equipment. We are hopeful that by waiting just a little longer, we will not have to scale back the project and will have more buying power then moving forward with the current costs. We are working hard to make the playground a reality in 2022! If built, this playground would be available during



Easter Bunny at EES for the Scavenger Hunt



2021 Camp Kayaking



Theater Tech Epping Teens



Rec Department Staff 2021

the school day, when all other town playgrounds are closed to the public. This will alleviate families having to travel out of town to find a playground for their preschool age children during school hours.

**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.

You can find out more information about our programs by visiting our website at [www.eppingrecreation.org](http://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](mailto:eppingrecreation@gmail.com) or via phone at (603) 679-3006. We have an advisory board, the Parks & Recreation Commission as well. The community commission members are appointed by the Board of Selectmen and meet on the first Wednesday of the month at the Town Hall at 7 PM. The meetings are posted at the Town Hall, Library and Parks & Recreation Dept. website and are open to the public to attend. The meetings are taped and televised by ETV and can be viewed on Cable Channel 22 or can be accessed by computer from peg central on the town website under the ETV page. We are currently seeking volunteer community member to join our Recreation Commission Board! If interested, please email the Recreation Department for more information!

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

**Public Works**

**Highway Department**

In 2021 the Highway Department paved Nottingham Square Road. This included replacing culverts, improving drainage, shim and overlay.

North River Road #2, Longmeadow Farm Drive, Bridal Lane, Rosewood Lane, Ironwood Lane, Debbie Lane and Blackjack Drive were also repaved.

The drainage was replaced on Acre Street and a shim was added to a portion of St. Laurent Street.

The Highway Department performed routine hazardous tree removal town-wide. The addition of our MB sidewalk plow; equipped with a snow blower and sander, has made maintaining the Town’s sidewalks a more streamlined operation. The MB machine is also outfitted with a 14-foot flail mower, allowing the department to conduct roadside mowing in the summer, eliminating our dependence on outside contractors for this critical job. In 2021 the Highway Department added a wheeled excavator which increases our in-house capabilities for pipe repair and drainage ditch maintenance. Equipped with an optional flail mower, our roadside mowing abilities are enhanced, reducing the time it takes to complete the entire town.

**Transfer Station**

In 2021 Epping generated 2,182 tons of household trash, which was trucked to the Turnkey Landfill in Rochester, NH. The purchase of a new International roll-off truck allows the Town to haul its own MSW to disposal, saving money and giving us greater flexibility.

We reconfigured the fence near the exit gate to allow space for a new trash



compactor. This will bring the total number of MSW compactors to four, increasing capacity and lowering wait times.

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

Mixed paper.....	268
1-7 plastics.....	54
C&D.....	278
Wood.....	128
Bulky.....	74
Rigid plastics.....	55
Furniture.....	76
Shingles.....	47
Metal.....	212
Glass.....	84
Sheetrock.....	49
Tires.....	1
Cans.....	11
Electronics.....	10
Batteries.....	11

### Water and Sewer Department

2021 continued to see revenue from the septage receiving and dewatering facility project at the waste water treatment plant. As part of the improvements to the WWTP, we began the closure of sewer lagoons #1 & #2.

An assessment of the entire sewer collection system is currently being performed by Underwood Engineers and an asset management plan is being compiled.

The new water treatment plant was completed and came on-line at the Epping Crossing site. The Epping Crossing Wells continue to provide Epping residents with safe drinking water that meets all Federal and State parameters. The new wells have been operational since January of 2017, providing clean, safe drinking water to the residents of Epping.

The Town is working with New Hampshire DES 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. Construction is scheduled to begin in the spring of 2022 and expected to take two to three years to complete.

*Respectfully Submitted,  
Dennis Koch,  
Public Works Coordinator*

## Town Clerk

At the 2021 Annual Town Election, the checklist contained 1560 registered Democrats, 1808 registered Republicans and 2581 undeclared voters, with a total of 5949 registered voters. As a result of the election, 933 votes were cast. Ballot clerks were Joseph Denoncour, Patricia VanWagoner, Patricia Sutcliffe and Robin O'Day. Moderator Katherine Cooper opened the polls at 8:00 am and closed at 7:00 PM. As a result of Warrant Article 25 passing (*Change Voting Hours*), the new voting hours starting in year 2022 will be from 7:00 AM to 7:00 PM.

Per RSA 654:39, the Supervisors of the Checklist conducted a town wide verification of the voter checklist to purge voters who have not voted in past elections. This process is conducted every 10 years to maintain a valid checklist.

Motor vehicle registrations continue to steadily increase as the town welcomes new residents. The after-hours drop-box implemented during the 2020 COVID-19 pandemic has continued to help those who are not able to come in during normal business hours.

A large number of dogs remained unlicensed in town, which prompted the Selectmen to act upon RSA 466:31 (Any person who violates any of the provisions of RSA 466:31 shall be liable for a civil forfeiture, which shall be paid to the clerk of the town or city wherein such dog is owned or kept within 96 hours of the date and time notice is given by any law enforcement officer or other person authorized by the town to the owner or keeper of a dog in violation of RSA 466:31). Licensing your dog provides proof that your dog is vaccinated against rabies, your dog has a better chance of being returned to you should they become lost or stolen, and the fees help support local shelters to maintain the facilities and feed lost animals.

*Respectfully Submitted,  
Erika L. Robinson,  
Town Clerk*

### The Town Clerk's Office had the following activity during the period of January 1, 2021 through December 31, 2021.

Motor Vehicle Tax	11,204	\$1,673,827.87
Municipal Agent Transactions	10,875	\$32,313.00
Dog Licenses	1,139	\$10,184.00
Dump Stickers	3,943	\$19,715.00
Stump Dump Fees		\$29,670.00
Vital Records Certificates		\$9,868.00
UCC Filings		\$3,344.90
Town Miscellaneous		\$1,528.85
Boat Registrations		\$3,459.26
<b>Total Remitted to Treasurer</b>		<b>\$1,783,910.88</b>

# Refuse & Recycling

## 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.

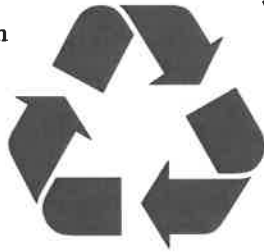
The removal of items from the Solid Waste Department (scavenging) is not permitted.

## 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,** 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 ½-ton truck-load 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 4 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.





# Vitals

## Births January 1, 2021 - December 31, 2021

Date of Birth	Child's Name	Parents' Names	Birthplace
1/24/2021	Mallory Patricia Perdue	Payton Perdue Felishia Perdue	Dover, NH
3/23/2021	Otis Henry Peterson	Ryan Peterson Jacqueline Peterson	Dover, NH
3/25/2021	John Constantine Ahearn	John Ahearn, Jr. Llynya Leon	Dover, NH
3/30/2021	Shane Thomas Conway	Sean Conway Kathleen Conway	Dover, NH
4/3/2021	Aria Jean Smith	Garrett Smith Brittney Yergeau	Dover, NH
4/3/2021	Austin Robert Smith	Garrett Smith Brittney Yergeau	Dover, NH
4/9/2021	Nolan Patrick Shennett	Daniel Shennett Ashley Shennett	Dover, NH
4/14/2021	Noah Daniel Fiore	Clayton Fiore Cynthia Fiore	Dover, NH
5/3/2021	Wynnston George Thomas	Shaun Thomas Devenn Thomas	Manchester, NH
5/15/2021	Cali Ray Burns	Andrew Burns Jennie Maccario	Dover, NH
6/2/2021	Sophie Ruth Atkinson	Michael Atkinson Holly Atkinson	Manchester, NH
6/23/2021	Maeve Serita Byors	David Byors Kera Ameral	Dover, NH
6/26/2021	Charles John Labbe	Kyle Labbe Sarah Labbe	Manchester, NH
7/4/2021	Jackson Matthew Chalmers	Matthew Chalmers Sarah Chalmers	Manchester, NH
7/19/2021	Lincoln Wilbur Randy Ulrey	Michael Ulrey Courtney Lambert	Manchester, NH
8/5/2021	Hailey Jean Parisi	Adam Parisi Ryenne Parisi	Manchester, NH
8/7/2021	Miles Piotrowski	Matthew Piotrowski Caitlin Piotrowski	Dover, NH
10/12/2021	Ryan troy Downey Lemire	Ryan Lemire Pamela Lemire	Dover, NH
10/23/2021	Kennedy Eleanor Donnelly	Shawn Donnelly Chelsey Donnelly	Nashua, NH
10/29/2021	Walter William Deamon	Harrison Deamon Kolbie Deamon	Dover, NH
11/03/2021	Jack Edwin Alexander	Eric Alexander Lauren Alexander	Dover, NH
11/17/2021	Kyleigh T. Isabelle	Derek Isabelle Liana Isabelle	Exeter, NH
12/2/2021	Jack Henry Dexter	Daniel Dexter Kelsey Dexter	Dover, NH
12/22/2021	Logan Mark Gorey	Brian Gorey Ashley Perry	Dover, NH

*The Births listed in this report do not include all events. The records printed here include only the births that the parents have given us permission to print.*

# Deaths January 1, 2021 - December 31, 2021

Date of Death	Place of Death	Name of Deceased	Father's Name	Mother's Name
1/3/2021	Concord	Edwin S Leavitt	Levi Leavitt	Josephine Moore
1/11/21	Epping	William Henderson, Jr.	William Henderson, Sr.	Alice Gerry
1/12/2021	Epping	Robert Thibeault, Sr.	Henry Thibeault	Bethal Porter
1/12/2021	Brentwood	Louise M Bertogli	Robert Fielding	Louise Lowe
1/17/2021	Epping	Elinor Ruth Rollins	Gilbert Boulton	Ruth O'Hearn
1/21/2021	Exeter	Jack Stilkey, Sr.	Harold Stilkey	Paris Denyou
1/29/2021	Epping	Richard J Mallouf	Chavig Mallouf	Julia George
2/4/2021	Epping	Jody L Alexander	Walter Archambeault	Marion Chapman
3/4/2021	Brentwood	Edward A Tremblay	Charles Tremblay	Florence Kelly
3/9/2021	Portsmouth	Christopher Perkins	George Perkins	Nancy Miner
3/18/2021	Epping	Fred L Drew	Albert Drew, Sr.	Margaret McFadden
3/22/2021	Epping	Richard C Davis	Clifford Davis, Jr.	Gertrude Adam
3/25/2021	Merrimack	Michael W. Dionne	Leopold Dionne	Ruthena Paige
4/4/2021	Rochester	Arthur W. Gauthier	Edmond Gauthier	Helene Roy
4/13/2021	Epping	John Arseneault	Unknown	Irene Arseneault
4/20/2021	Brentwood	Beatrice Noyes	Charles Ellms	Ethalinda Eaton
4/24/2021	Epping	Valerie J Bridge	William Bridge, Jr.	Virginia Phinney
4/27/2021	Portsmouth	Mary Ellen Savage	George Carter	Eleanora Zarnowski
5/7/2021	Epping	Brenda J Weisensee	Stanley Packor	Bernice Polinski
5/15/2021	Epping	Thomas R Defreze	Frank Defreze	Jeanne Lizotte
5/19/2021	Fremont	Sherry O Twombly	John Oliver	Luella Bean
5/24/2021	Epping	Stephen A Mortensen	Robert Mortensen	Patricia Hamilton
5/29/2021	Portsmouth	Roger E Soucy	Joseph Soucy	Agnes Fritschy
5/30/2021	Exeter	Cheryl G Trenholm	Richard Reilly	Barbara Lang
6/2/2021	Epping	Terry S Brown	Edwin Brown	Emily Lambert
6/3/2021	Exeter	Ida M Virgue	William Rawson	Zora Richardson
6/8/2021	Exeter	Linda Cameron	Norman Lowell	Eleanor Brown
6/10/2021	Brentwood	Alice Ramey	Bashara Solomon	Rapha Habib
6/11/2021	Epping	Robert Mendum	Glido Mendum	Betty Kaiser
6/25/2021	Dover	Courtney Downer	Michael Downer	Joyce Prusse
7/7/2021	Exeter	James W Carr	Richard Carr	Nancy Simms
7/23/2021	Epping	Clifford E Crafts	Louis Crafts	Ruth Wilby
8/6/2021	Exeter	Gretchen E Knowles	Harvey Cantrell	Josefina Sanchez
8/8/2021	Lee	Jack Stilkey, Jr.	Jack Stilkey, Sr.	Jeanne Hammond
8/11/2021	Epping	Jeffrey Burke	Kevin Burke	Nancy Gamble
8/20/2021	Portsmouth	Carol L Clark	Joseph Flood	Etta St Amour
9/6/2021	Epping	Leo E Grimard	Edmond Grimard	Alberts Desjardins
9/7/2021	Epping	Sue Ann Sweeney	Earl Morse	Barbara Dalba
9/18/2021	Exeter	Ricky R Rollins	Norman Rollins	Annette Bernier
9/19/2021	Epping	Barbara E Newman	Winslow Stanley	Gloria Bouchard
9/21/2021	Exeter	Joan M Descoteaux	Thomas Goode	Theresa Lyons
9/30/2021	Exeter	Barbara A White	Arland Magoon	Hilda Johnbard
10/14/2021	Exeter	Catherine Clayton	Lucien Boucher	Ethel Petersen
10/15/2021	Epping	William F Kalil	Abraham Kalil	Betty Carrigan
10/16/2021	Epping	David F. Brooks	David Brooks	Josephine Mangione
10/21/2021	Exeter	Thomas N. Tamanaha	Kisaku Tamanaha	Tomiko Oshiro
10/22/2021	Exeter	Trista A. White	Kevin White	Laurie Stevenson
10/26/2021	Rye	Robert A Boisvert, Sr.	Joseph Boisvert	Lucia Martin
10/27/2021	Epping	Daniel Albert Montes	Jose Montes	Barbara O'Brien
10/31/2021	Epping	Shirley L. Blatchford	Roger Bernard	Louise Olson
11/17/2021	Epping	Daniel M. Bonenfant	Norman Bonenfant	Alice Kealoha
11/27/2021	Epping	Paula May Hogan	Vincent Puglisi	Pauline Uccello
11/30/2021	Exeter	Susan G. Reynolds	Alvington Reynolds	Muriel (unknown)
12/2/2021	Epping	Wayne T. Wentworth	Clarence Wentworth	Doris Pariseau
12/8/2021	Dover	Catherine M. MacInnes	Agnus MacInnes	Mildred (unknown)
12/18/2021	Epping	Charles Baker	George Baker	Nancy Wells
12/21/2021	Fremont	Ruth Brunelle	Arthur Boudreau	Rose (unknown)
12/21/2021	Epping	Donald E. Gleason	Unknown, Unknown	Barbara Saucier
12/23/2021	Epping	Michael J. Bowles	Kevin Bowles	Doris Fuller
12/26/2021	Exeter	Beniot R. Sylvain	Lionel Sylvain	Laurine Pelletier

*The Deaths listed in this report do not include all events. The records printed here include only the deaths that the families have given us permission to print.*

## Marriages January 1, 2021 - December 31, 2021

Date of Marriage	Residence Name of Parties	of Parties	Date of Marriage	Name of Parties	Residence of Parties
1/9/2021	Levi T Owens Tonya Victoria	Epping Epping	7/10/2021	Bruce W Dzialo, Jr. Kristen M Smolinsku	Epping Epping
1/16/2021	Ryan E Fisher Andrea M White	Epping Epping	7/24/2021	Padriac S Foster Anna M Page	Epping Epping
1/17/2021	Alan J Dorson Andrea A Foster	Epping Epping	7/24/2021	Andrew T Chalmers Safia Qureshi-Lewis	Epping Epping
1/22/2021	Thomas W Poirier Kristie M Shaw	Epping Epping	7/28/2021	William J Eich Nicholas F Dargy-Payette	Epping Epping
2/14/2021	Jeremy J Gearty Caitlyn R Begin	Epping Epping	7/29/2021	Brian R Emmerson Samantha M O'hanley	Epping Epping
3/25/2021	Kevin T Cantrell Sayaka Ikemizu	Epping Miyazaki, Japan	7/30/2021	Kevin T LeBlanc Jennifer L Fudala	Epping Epping
4/17/2021	Derek J Webb Theresa R Webb	Epping Epping	8/13/2021	Kurtis B McCabe Elizabeth D Haydock	Epping Epping
5/12/2021	Brandon G Tulchinsky Adrienne L Bucchio	Epping Epping	8/21/2021	Justin M Quinn Jillian K Halpin	Epping Epping
5/22/2021	James R Izzi, Jr. Ann M Sargent	Epping Epping	8/28/2021	David T Gaudet Jean M Daniels	Epping Epping
6/1/2021	Herbert F Fallon, Jr. Pamela E Stratz	Epping Epping	8/30/2021	Shawn M Quigley Kristina M Riter	Epping Epping
6/5/2021	Andrew V Mackey Callie E Pouliot	Epping Epping	09/25/2021	Richard D Smith, Jr. Kristen L Seaboyer	Epping Epping
6/19/2021	William C Ficara Kelsey L Emery	Epping Epping	10/12/2021	Adam J Kalar Jessica F Chasney	Epping Epping
6/19/2021	Drew A Long Vanessa M Perry	Epping Epping	11/07/2021	Elliot D Dubois Aimee Crosman	Raymond Epping
6/20/2021	Christopher R Nellis Catherine A Caraco	Epping Epping	11/12/2021	Michael C Floyd Andrea M Nelson	Epping Epping
6/25/2021	Garrett Cristaldi Brittany J Gaudet	Epping Epping	12/18/2021	David W Connor, Jr Madison M Arsenault	Effingham Epping
7/10/2021	Dexter E Hodgeman Gail A Campagna	Epping Epping	12/20/2021	Alden L Skillings Casey M Sturzo	Bedford Epping

*The Marriages listed in this report do not include all events. The records printed here include only the marriages that the Epping resident has given us permission to print.*

# Boards, Commissions and Committees Reporting

## Budget Committee

2021 was a year of growth and change for the Budget Committee. We welcomed some new members who brought a fresh perspective and desire for continued progress to our committee. Budget committees can often stagnate in their duties, as they have limited power and responsibility. Luckily, our new and existing members take the “advisory” portion of our responsibility very seriously. Our committee certainly put in the effort to bring a fiscal perspective to the challenges before our Board of Selectmen and School Board.

The need to provide budget targets to the Selectmen and School Board was a key initiative identified under the previous year’s committee. Directly following the election, we got to work on implementing this change. Generally budget committees aren’t terribly busy in the spring, but this year was an exception. We discussed different models for addressing budget targeting and came to a decision to recommend using a 10-year inflation average for our targeting. There were concerns that such a number would be unachievable or imprudent considering the growing inflation trends, but the committee has been consistently interested in pushing for fiscal austerity. We presented the Board of Selectmen and the School Board with the challenge of keeping their budgets to a 2.1% increase and hoped that by providing this targeting early in the year it would help them come in with first-round budgets in better shape than previous years.

All in all, I think we can say that the effort was a success. After our summer recess, the early reports from the Selectmen and School Board sounded promising. While the selectmen came in a bit higher than they wanted (~4.5%), almost all of it was due to warrant articles approved by the voters in the previous year. Similarly, the School Board came forward with a proposal for a 2.5% increase

with specific detail on the reason for the difference from 2.1% and a contingency plan if not approved. There was a great amount of spirited debate on both budgets, but it was always constructive and respectful. In the end both budgets were approved as presented to the Budget Committee. It was not unanimous, but I think that shows the balance of our membership. Our hope was to reduce the last-minute, rushed changes being requested for both budgets and on that count we appear to have succeeded. Without our proactive targeting process, I very much doubt we would have seen such conservative, tightly-controlled budgets right out of the gate.

Consistent with our desire for continuous progress, the main initiative identified for the coming year is a joint effort with the School Board to produce a 5-year budget plan for the School Board and SAU. Epping’s cost-per-pupil continues to exceed the state average and we recognize this as a challenge that needs to be addressed. We also recognize this need to be accomplished in a responsible way that is fair to both the taxpayers and the families relying on the SAU for their childrens’ education. While the implementation of this will fall to next year’s budget committee, with a possibly significant number of new members, we feel confident this initiative will come to fruition in the spring.

I think we all felt quite proud to see our tax rate decline for 2021 — validating the work we’d done last year to control the current budget. I also think we all recognize the challenge coming at us for 2022 as inflation continues to bear down on us and we get news from the NH Retirement System on the next round of contribution rates. NHRS contribution increases have been a massive challenge for towns throughout NH. Like many towns, we are struggling to balance remediation of years of underfunding while at the same time keeping taxes affordable, especially for our

longtime residents and those at risk. NH’s housing challenges have been a fixture in the news recently and we recognize the part we play in keeping Epping a place our residents can afford to live in.

The list of people to thank for these efforts this year is too long to list. Quick Budget Committee meetings were in short supply this year. Our members embraced a return to physical meetings and our sessions were regularly running into the 4+ hour mark. Everyone had a part to play in the deliberations. I would like to thank every single one of them and their families for such dedication of time and effort.

The 2020–2021 Budget Committee: Steve Ozols (Vice Chairman), John Cody (Board of Selectmen rep), Ben Leavitt (School Board rep), Marty Dyer, Mark Vallone, Jen Chapman, Steve Thomas, Mike Lecuyer, Robert Hodgman, and Cody Bellanger.

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

## Cemetery Trustees

The Governor William Plumer Cemetery has been a focus of the Trustees for several years. The cemetery was surrounded by a beautiful wrought iron fence that was restored in 1988 with private funding. A large tree fell and destroyed over half of the fence a few years ago. This year four large dead or decaying trees surrounding the burial site of one of Epping’s most famous past residents were removed. This has allowed the fence restoration to begin and hopefully to be completed in 2022. We also plan to have the cemetery placed on the New Hampshire Register of Historic Places.

Many residents have noticed the twenty-three new signs that Joy and Forrest True made for some of the towns

many historical cemeteries. Committee members led by alternate Neil Folsom worked hard to install them all over Epping. The signs are being installed not only in remembrance but to identify locations not to be disturbed.

As mentioned in last year's report, thirty (30) monuments were reset or repaired in the West Epping Cemetery in 2021. The week before Halloween this year, unfortunately, over a dozen monuments were vandalized. This sad and disgraceful act has not deterred the committee from completing this important community work. We have an estimate of \$2100.00 and funding to do the repairs this summer. Signs, quoting N.H. State Law "that it is a felony to commit such crimes," have been installed at the West Epping and Prospect Cemeteries.

The Prospect Cemetery mapping project was completed this year and a cremation only section was established. Nine (9) granite posts have been set and section numbers will be attached so that visitors may more easily find graves.

The Trustees started meeting at the Historical Society building during the Pandemic. We have found that there are many resources available to us there so we will continue to meet at the Society building on the third Monday each month at 6 PM.

*Epping Cemetery Trustees:  
Margie Desjardins, Teresa Kucera,  
Grace Lavoie (secretary), Joy True.  
Alternate, Neil Folsom*

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

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## Conservation Commission

Your Conservation Commission was busy this past year and accomplished much. Most notably, our Trail volunteer group has expanded to 11, and that doesn't include anyone on the Commission. Many thanks to John Clark and Teresa Kucera for their work as monitors. Todd Hathaway resigned from the Commission this fall, but thankfully

retained the job of Trails Committee Chair. Trail Stewards include Preston Samuel, Fox Run; Geoff Newberry, Folsom Conservation Area; John Scully, Tilton Bridge; Kyla and Mike Simpson, Robert Friend Low Park; Sylvia and Jeff Nollet, Hoar Pond; Steve Bailey is a builder and handles structural repairs; and our newest worker is Trevor Hayes, photographer.

Another 2022 highlight is the VapoTherm Workday at George Falls Woods and Robert Friend Low Park this summer. About 10 employees came out to help clear about one third of the now

completed GFW loop trail. Several workers also cleared a large portion of the Low Park Trail. Thank you VapoTherm and the CC Trails Committee!

While on the subject of properties, Fox Run Conservation Area has a renovated park sign (thank you, Ben Bade) and Preston Samuel installed all new signs on the Alphabet Trail there. Both Fox Run and Low Park have new picnic tables — Todd Hathaway spearheaded the effort to have them both made and installed. Thank you!

You may have walked the relatively new historic trail at Mary Blair Park,



Vandalized monuments



Garrett Snyder, UNH Intern,  
Spring 2021

which now has directional and informational signs posted, thanks to Michael Vose. Miriam Jackson made significant contributions to conservation efforts during her life, 1926–1973, and there is now a sign in the park named after her describing her many accomplishments.

The Photo Contest had two winners this year, Lana Savarese and Matt Levesque, both with 93 votes. They were honored at our January meeting and were given gift cards to local businesses. Both photos are hanging in the Harvey Mitchell Memorial Library.

Jerry Langdon of the Forestry Committee said the white pine regeneration after the harvest two years ago at Low Park is the best he's ever seen. He

also noted some invasive species on the John Hoar property that need attention. Thanks also to Keven Martin.

It is also important to note that your Conservation Commission is actively working to get young people involved. Garrett Snyder, UNH senior studying environmental conservation and sustainability, interned with us this spring. He assisted with the Great New England Cleanup Day and the Garlic Mustard Challenge Day and also published a brochure explaining Non-Point Source pollution (usually resulting from land runoff, drainage, and precipitation).

## Planning Board

The Planning Board consists of five voting members: Heather Clark (Chairman), Susan McGeough (Vice Chairman), Dave Reinhold, Michael Vose, Alternate Mike Sudak and Joseph Trombley Selectman's Representative. The Board could not do its job without the help of the Planning Department, Planning Board Assistant Phyllis McDonough. The Board welcomes a new Planner/Code Enforcement Officer, Kellie Walsh.

After many years with the Town of Epping, and serving on many, many boards, Joseph Foley decided it was time to retire from his position on the Planning Board. The Board, employees and

residents of the Town wish Joe all the best; he is truly missed.

In 2021 the Board reviewed **Seven** (7) noticed Subdivision Plans; **Twelve** (12) noticed Site Plans; **Three** (3) noticed Conditional Use Permits; **Two** (2) noticed Lot Line Adjustments, and **Two** (2) Design Reviews. The Board also continues to update and review Board regulations, and Zoning amendments.

The Planning Board works hard to review proposed development in the Town. We do not make up rules as we review a project, we only apply the rules that have been voted by the Town.

All questions and issues relating to planning in the Town of Epping should be brought to Phyllis McDonough, 679-1202, ext. 34. If necessary, she will forward long-range planning or site plan issues to the new Town Planner Kellie Walsh.

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:



VapoTherm Workday at George Falls Woods, August 10, 2021



Conservation Commission Members: Sandy Goodspeed, Vice Chair; Liz Wilson, School Liaison; Barbara Willis, Outreach; Dan McCombs, Tech Guru and Treasurer. Not pictured: Scott Pim, Chair; Jeff Leombruno, Secretary; and Ben Bade, Trails

Chairman Matthew McNeely, Vice Chairman Kim Sullivan, Bob Eldridge, Kevin Martin and Robert Blanchette. The Zoning Board Secretary is Phyllis McDonough; the Planner/Code Enforcer is Kellie Walsh.

After serving on the Board with the Town of Epping, Robert Blanchette regretfully resigned from his position with the Board. The Board and employees of the town all wish Robert the best of luck in the future; he will truly be missed. The Board and employees also want to thank Don MacLaren for serving the town as Chairman to the Board.

2021 was a very quiet year for the Board. Only Eight (8) requests for Variances were heard.

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.





# 2021 Town Warrant Article Information

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## 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 Eighth day of February 2022 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 Eighth day of March 2022, 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:

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

## **ARTICLE 2: ZONING ORDINANCE AMENDMENT–ARTICLE 6 – NON-CONFORMING USES & STRUCTURES**

To see if the Town will amend the Epping Zoning Ordinance, Article 6, Section 6.6 Nonconforming Uses and Structures by combining the defined process for alteration/expansion of nonconforming uses and/or structures, combining the defined process of discontinuing nonconforming uses and/or structures. The intent of this amendment is to provide clarity to the requirements for non-conforming uses and structures.

**[Recommended by the Planning Board 5-0]  
Majority Vote Required**

## **ARTICLE 3: ZONING ORDINANCE AMENDMENT-ARTICLE 12– DEFINITIONS**

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

**[Recommended by the Planning Board 5-0]  
Majority Vote Required**

## **ARTICLE 4: ZONING ORDINANCE AMENDMENT-ARTICLE 2 – SUPPLMENTARY REGULATIONS – PARCELS LOCATED IN MULTIPLE ZONING DISTRICTS**

To see if the Town will amend the Epping Zoning Ordinance, Article 2, Sections 1.9, 2.8, 3.9, 4.8, 5.8, 6.8, 7.8, Supplementary Regulations by removing the requirement for the property owner to declare a zone at a Board of Adjustment hearing. The intent of this amendment is to provide clarity to the process required when a parcel is located in more than one zoning district.

**[Recommended by the Planning Board 5-0]  
Majority Vote Required**

## **ARTICLE 5: 2022 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 Ten Million, Three Hundred Ten Thousand, Three Hundred Ninety-Five Dollars (\$10,310,395.00). Should this article be defeated, the default budget shall be Ten Million, Eighty-Seven Thousand, Two Hundred Eighty Dollars (\$10,087,280.00), 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 10-1]**

**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 11-0]**

**Majority Vote Required**

## **ARTICLE 7: TOWN HALL IMPROVEMENT 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 Town Hall Improvement 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 10-1]**

**Majority Vote Required**

## **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 11-0]**

**Majority Vote Required**

## **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 11-0]**

**Majority Vote Required**

## **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 4-0]**

**[Recommended by the Municipal Budget Committee 10-1]**

**Majority Vote Required**

#### **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 10-1]**

**Majority Vote Required**

#### **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 11-0]**

**Majority Vote Required**

#### **ARTICLE 13: 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 9-1-1]**

**Majority Vote Required**

#### **ARTICLE 14: FIREWORKS CAPITAL RESERVE FUND**

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

**[Recommended by the Board of Selectmen 4-0]**

**[Recommended Municipal Budget Committee 8-3]**

**Majority Vote Required**

## **ARTICLE 15: ADDITIONAL FULL TIME POLICE OFFICER**

To see if the Town will vote to raise and appropriate the sum of Forty-Seven Thousand, Two Hundred Forty-Five Dollars (\$47,245.00) for the hiring of an additional Full-Time Police Officer including benefits for the first six months. Approval would call for a total estimated cost of Two Hundred Ninety-Eight Thousand, Eight Hundred Eighty Dollars (\$298,880.00) in fiscal years 2022, 2023 and 2024. A total of One Hundred Twenty-Five Thousand Dollars (125,000.00) to be funded through an already approved 3-year Federal COPS Hiring Grant. The grant is a 75/25 percent match, with Thirty-Five Thousand, Four Hundred Thirty-Five Dollars (\$35,435.00) to be received in year 2022.

**[Recommended by the Board of Selectmen 5-0]**

**[Recommended by the Municipal Budget Committee 9-2]**

**Majority Vote Required**

## **ARTICLE 16: TRANSFER STATION COMPACTOR**

To see if the Town will vote to raise and appropriate the sum of Sixty-Two Thousand, Two Hundred Fifty Dollars (\$62,250.00) for the purchase of a new trash compactor and receiver box to be installed at the Transfer Station. This will bring the total number of trash compactors at the facility from three to four, helping to reduce wait times at the facility.

**[Recommended by Board of Selectmen 4-0]**

**[NOT Recommended by the Municipal Budget Committee 6-5]**

**Majority Vote Required**

## **ARTICLE 17: CONSERVATION COMMISSION EXPENDABLE TRUST FUND**

To see if the Town of Epping will vote to establish an Expendable Trust Fund per RSA 31:19-a, for the Conservation Commission, for the purpose of maintenance and improvements to conservation areas and to raise and appropriate the sum of \$5,000.00 (Five Thousand Dollars) to be placed in the fund and further to appoint the Selectmen as agents to expend from the fund. This sum to come from unassigned fund balance. No amount to be raised by taxation.

**[Recommended by the Board of Selectmen 4-0]**

**[Recommended Municipal Budget Committee 7-4]**

**Majority Vote Required**

## **ARTICLE 18: CONSERVATION QUALIFIED ORGANIZATIONS**

To see if the Town of Epping will vote to adopt the provisions of RSA 36-A:4-a, l(b) to authorize the Conservation Commission to expend funds for contributions to 'qualified organizations' for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the Town will retain no interest in the property.

**[Recommended by the Board of Selectmen 3-1]**

**Majority Vote Required**

## **ARTICLE 19: CONSERVATION OUTSIDE MUNICIPAL BOUNDARIES**

To see if the Town of Epping will vote to adopt the provisions of RSA 36-A:4-a, l(a) to authorize the Conservation Commission to expend funds to purchase interests in land outside the boundaries of our municipality, subject to the approval of the local governing body.

**[Recommended by the Board of Selectmen 4-0]**

**Majority Vote Required**

## **ARTICLE 20: 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 4-0]**

**[Recommended Municipal Budget Committee 9-2]**

**Majority Vote Required**

## **ARTICLE 21: BY PETITION: COMMUNITY CHILDREN'S FUND**

To see if the Town 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). CCF raises funds that are distributed to families in need in the form of vouchers that can be redeemed at local stores to purchase warm clothing and bedding. The organization also provides direct financial assistance to the schools to help cover student unmet needs.

**[Recommended by Board of Selectmen 4-0]**

**[Recommended by the Municipal Budget Committee 10-1]**

**Majority Vote Required**

## **ARTICLE 22: 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 4-0]**

**[Recommended by the Municipal Budget Committee 10-1]**

**Majority Vote Required**

## **ARTICLE 23: BY PETITION: WAYPOINT (AKA RICHIE MCFARLAND CHILDREN'S CENTER)**

To see if the Town will vote to raise and appropriate the sum of Eight Thousand One Hundred Dollars (\$8,100.00) for the Waypoint's (aka Richie McFarland Children's Center) 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 thirty-eight (38) children and their families were served. This request helps support the annual cost for weekly home-based therapies. Our request is based on the average number of children served over the past 8 years.

**[Recommended by Board of Selectmen 4-0]**

**[Recommended by the Municipal Budget Committee 10-1]**

**Majority Vote Required**



**ARTICLE 24: BY PETITION: ROCKINGHAM NUTRITION & MEALS ON WHEELS PROGRAM**

To see if the Town will vote to raise and appropriate the sum of Five Thousand, One Hundred and Fifty-Two Dollars (\$5,152.00) to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meal service to older homebound and disabled Epping residents.

**[Recommended by Board of Selectmen 4-0]**

**[Recommended by the Municipal Budget Committee 10-1]**

**Majority Vote Required**

**ARTICLE 25: BY PETITION - CURBSIDE TRASH/RECYCLING PICK-UP**

To see if the Town of Epping is favorable in having the Board of Selectmen explore budgeting for curbside pick-up for residential trash and recyclables.

**[Recommended by the Board of Selectmen 3-1]**

**Majority Vote Required**

**ARTICLE 26: BY PETITION - PROPERTY TAX DISCOUNT**

To see if the Town of Epping will vote to authorize the Tax Collector to allow a 2% deduction from property tax when payment is made prior to the due date. It is the responsibility of the taxpayer to take the deduction; deductions not taken by the taxpayer on or before the due date will not be refunded.

80:52 Discount – Any town may, by vote at the annual meeting, direct a discount to be made to those persons who shall pay their taxes within such periods as the town may limit; and every person so paying shall be entitled to such discount; provided, that no discount shall be granted on resident taxes.

Source RS 45:17, CS 48:17, GS 54:17, GL 58:17, PS 60:18, 1925, 61:1. PL 66:43. RL 80:44. RSA 80:52. 1973, 486:7, eff. Aug. 29, 1973.

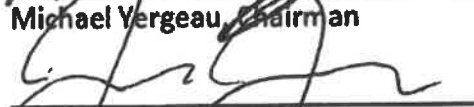
**[NOT Recommended by the Board of Selectmen 5-0]**

**Majority Vote Required**

Given under our hand and seal and ordered posted this 24<sup>th</sup> day of January, 2022:

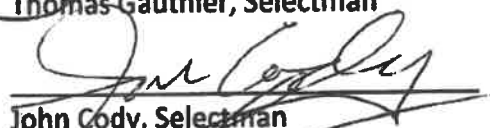
**THE EPPING BOARD OF SELECTMEN:**

  
\_\_\_\_\_  
Michael Yergeau, Chairman


  
\_\_\_\_\_  
Joseph Trombley, Vice-Chairman

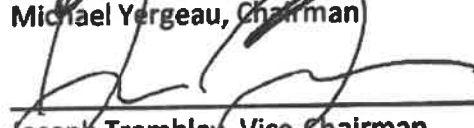
  
\_\_\_\_\_  
Robert Jordan, Selectman

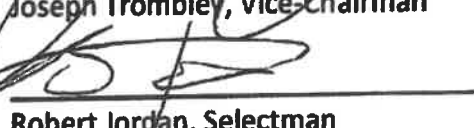
  
\_\_\_\_\_  
Thomas Gauthier, Selectman

  
\_\_\_\_\_  
John Cody, Selectman

**A TRUE COPY ATTEST:**

  
\_\_\_\_\_  
Michael Yergeau, Chairman

  
\_\_\_\_\_  
Joseph Trombley, Vice-Chairman

  
\_\_\_\_\_  
Robert Jordan, Selectman

  
\_\_\_\_\_  
Thomas Gauthier, Selectman

  
\_\_\_\_\_  
John Cody, Selectman

1.19.2022



Proposed Budget  
Epping

For the period beginning January 1, 2022 and ending December 31, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/26/2022

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	Chairman	<i>Michael Charkowski</i>
Steven Ozols	Vice Chairman	<i>Steven Ozols</i>
Cody Belanger	Member	<i>Cody Belanger</i>
Jen Chapman	Member	<i>Jen Chapman</i>
Marty Dyer	Member	<i>Marty Dyer</i>
Robert Hodgeman	Member	<i>Robert Hodgeman</i>
Michael Lecuyer	Member	<i>Michael Lecuyer</i>
Steven Thomas	Member	<i>Steven Thomas</i>
Mark Vallone	Member	<i>Mark Vallone</i>
John Cody	Selectmen Representative	<i>John Cody</i>
Ben Leavitt	School Board Representative	<i>Ben Leavitt</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.propntax.org/>

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



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectman's Appropriations for period ending 12/31/2022 (Recommended)	Selectman's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4138	Executive	05	\$265,991	\$280,120	\$296,405	\$0	\$296,405	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$175,066	\$178,125	\$209,940	\$0	\$209,940	\$0
4150-4151	Financial Administration	05	\$258,194	\$301,315	\$269,305	\$0	\$269,305	\$0
4152	Revaluation of Property	05	\$64,055	\$73,010	\$71,750	\$0	\$71,750	\$0
4153	Legal Expense	05	\$21,742	\$28,000	\$20,000	\$0	\$20,000	\$0
4155-4159	Personnel Administration	05	\$4,477	\$30,300	\$30,100	\$0	\$30,100	\$0
4191-4193	Planning and Zoning	05	\$206,438	\$221,466	\$216,020	\$0	\$216,020	\$0
4194	General Government Buildings	05	\$214,989	\$221,765	\$213,210	\$0	\$213,210	\$0
4195	Cemeteries	05	\$28,593	\$24,000	\$23,000	\$0	\$23,000	\$0
4196	Insurance	05	\$67,994	\$80,000	\$65,000	\$0	\$65,000	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	<b>General Government Subtotal</b>		<b>\$1,325,539</b>	<b>\$1,446,090</b>	<b>\$1,434,730</b>	<b>\$0</b>	<b>\$1,434,730</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	05	\$2,378,795	\$2,480,835	\$2,636,625	\$0	\$2,636,625	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4228	Fire	05	\$1,258,179	\$1,290,320	\$1,282,995	\$0	\$1,282,995	\$0
4240-4249	Building Inspection	05	\$67,529	\$56,466	\$57,205	\$0	\$57,205	\$0
4280-4288	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4289	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$3,704,503</b>	<b>\$3,837,610</b>	<b>\$3,976,825</b>	<b>\$0</b>	<b>\$3,976,825</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Appropriations**

<b>Highways and Streets</b>									
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	05	\$1,303,220	\$1,470,790	\$1,427,770	\$1,427,770	\$1,427,770	\$1,427,770	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$9,382	\$14,500	\$12,500	\$12,500	\$12,500	\$12,500	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$1,312,602</b>	<b>\$1,485,290</b>	<b>\$1,440,270</b>	<b>\$1,440,270</b>	<b>\$1,440,270</b>	<b>\$1,440,270</b>	<b>\$0</b>
<b>Sanitation</b>									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	05	\$407,576	\$421,905	\$441,685	\$441,685	\$441,685	\$441,685	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>		<b>\$407,576</b>	<b>\$421,905</b>	<b>\$441,685</b>	<b>\$441,685</b>	<b>\$441,685</b>	<b>\$441,685</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>									
4411	Administration	05	\$0	\$100	\$100	\$100	\$100	\$100	\$0
4414	Pest Control		\$791	\$4,500	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Health Subtotal</b>		<b>\$791</b>	<b>\$4,600</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>



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

**2022**  
**MS-737**

**Appropriations**

<b>Welfare</b>									
4441-4442	Administration and Direct Assistance	05	\$620	\$6,000	\$4,200	\$0	\$4,200	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$28,652	\$28,652	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$27,272</b>	<b>\$32,652</b>	<b>\$4,200</b>	<b>\$0</b>	<b>\$4,200</b>	<b>\$0</b>	<b>\$0</b>
<b>Culture and Recreation</b>									
4520-4529	Parks and Recreation	05	\$110,273	\$128,375	\$125,150	\$0	\$125,150	\$0	\$0
4550-4559	Library	06	\$189,732	\$209,785	\$214,085	\$0	\$214,085	\$0	\$0
4583	Patriotic Purposes	05	\$245	\$2,500	\$2,500	\$0	\$2,500	\$0	\$0
4589	Other Culture and Recreation		\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$320,250</b>	<b>\$349,670</b>	<b>\$341,735</b>	<b>\$0</b>	<b>\$341,735</b>	<b>\$0</b>	<b>\$0</b>
<b>Conservation and Development</b>									
4611-4612	Administration and Purchasing of Natural Resources	05	\$5,243	\$6,000	\$6,000	\$0	\$6,000	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$5,243</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>									
4711	Long Term Bonds and Notes - Principal	05	\$115,000	\$117,500	\$272,500	\$0	\$272,500	\$0	\$0
4721	Long Term Bonds and Notes - Interest	05	\$49,867	\$49,855	\$89,890	\$0	\$89,890	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4780-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$164,867</b>	<b>\$167,355</b>	<b>\$372,390</b>	<b>\$0</b>	<b>\$372,390</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>									
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$4,989	\$5,000	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$4,989</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Operating Transfers Out								
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$1,244,916	\$1,975,645	\$1,566,630	\$1,566,630	\$0	\$1,566,630	\$0
4914W	To Proprietary Fund - Water	\$572,795	\$844,180	\$725,930	\$725,930	\$0	\$725,930	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal	\$1,817,711	\$2,619,825	\$2,292,460	\$2,292,460	\$0	\$2,292,460	\$0
	Total Operating Budget Appropriations			\$10,310,395	\$10,310,395	\$0	\$10,310,395	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
4915	To Capital Reserve Fund	20	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund	21	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$1,500	\$0	\$1,500	\$0
4445-4449	Vendor Payments and Other		\$3,000	\$0	\$3,000	\$0
4445-4449	Vendor Payments and Other		\$11,300	\$0	\$11,300	\$0
4445-4449	Vendor Payments and Other		\$8,100	\$0	\$8,100	\$0
4445-4449	Vendor Payments and Other		\$5,152	\$0	\$5,152	\$0
4915	To Capital Reserve Fund	08	\$40,000	\$0	\$40,000	\$0
4915	To Capital Reserve Fund	11	\$100,000	\$0	\$100,000	\$0
4915	To Capital Reserve Fund	14	\$10,000	\$0	\$10,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	08	\$50,000	\$0	\$50,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	07	\$10,000	\$0	\$10,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	09	\$10,000	\$0	\$10,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	10	\$5,000	\$0	\$5,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	12	\$40,000	\$0	\$40,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	17	\$5,000	\$0	\$5,000	\$0
Total Proposed Special Articles			\$296,052	\$0	\$296,052	\$0





**Individual Warrant Articles**

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)	
4210-4214	Police	15	\$47,245	\$0	\$47,245	\$0	
		<i>Purpose: Additional Full Time Police Officer</i>					
4589	Other Culture and Recreation	13	\$5,000	\$0	\$5,000	\$0	
		<i>Purpose: Epping Youth Athletic Association</i>					
4902	Machinery, Vehicles, and Equipment	16	\$62,250	\$0	\$0	\$62,250	
		<i>Purpose: Transfer Station Compactor</i>					
<b>Total Proposed Individual Articles</b>			<b>\$114,495</b>	<b>\$0</b>	<b>\$52,245</b>	<b>\$62,250</b>	



**New Hampshire**  
 Department of  
 Revenue Administration

**2022**  
**MS-737**

		<b>Revenues</b>			
Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectment's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	05	\$0	\$50,000	\$50,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$0	\$6,000	\$5,000
3186	Payment in Lieu of Taxes	05	\$0	\$83,000	\$83,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$0	\$88,000	\$88,000
9991	Inventory Penalties		\$0	\$0	\$0
	<b>Taxes Subtotal</b>		<b>\$0</b>	<b>\$236,000</b>	<b>\$236,000</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	05	\$0	\$3,500	\$3,500
3220	Motor Vehicle Permit Fees	05	\$0	\$1,531,000	\$1,531,000
3230	Building Permits	05	\$0	\$122,200	\$122,200
3290	Other Licenses, Permits, and Fees	05	\$0	\$18,000	\$18,000
3311-3319	From Federal Government	15	\$0	\$35,435	\$35,435
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$0</b>	<b>\$1,710,135</b>	<b>\$1,710,135</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$0	\$300,000	\$300,000
3363	Highway Block Grant	05	\$0	\$180,000	\$180,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3366	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
	<b>State Sources Subtotal</b>		<b>\$0</b>	<b>\$480,000</b>	<b>\$480,000</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	05	\$0	\$151,500	\$151,500
3408	Other Charges		\$0	\$0	\$0
	<b>Charges for Services Subtotal</b>		<b>\$0</b>	<b>\$151,500</b>	<b>\$151,500</b>



Revenues

<b>Miscellaneous Revenues</b>				
3501	Sale of Municipal Property	\$0	\$0	\$0
3502	Interest on Investments	\$0	\$5,000	\$5,000
3503-3509	Other	\$0	\$22,000	\$22,000
		\$0	\$27,000	\$27,000
	<b>Miscellaneous Revenues Subtotal</b>			
<b>Interfund Operating Transfers In</b>				
3812	From Special Revenue Funds	\$0	\$0	\$0
3813	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$1,566,530	\$1,566,530
3915	From Capital Reserve Funds	\$0	\$725,930	\$725,930
3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
	<b>Interfund Operating Transfers In Subtotal</b>	\$0	\$2,292,460	\$2,292,460
<b>Other Financing Sources</b>				
3834	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
9988	Amount Voted from Fund Balance	\$0	\$175,000	\$175,000
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
	<b>Other Financing Source Subtotal</b>	\$0	\$175,000	\$175,000
	<b>Total Estimated Revenues and Credits</b>	\$0	\$5,072,095	\$5,072,095



**Budget Summary**

<b>Item</b>	<b>Selectmen's Period ending 12/31/2022 (Recommended)</b>	<b>Budget Committee's Period ending 12/31/2022 (Recommended)</b>
Operating Budget Appropriations	\$10,310,395	\$10,310,395
Special Warrant Articles	\$299,052	\$299,052
Individual Warrant Articles	\$114,495	\$52,245
Total Appropriations	\$10,723,942	\$10,661,692
Less Amount of Estimated Revenues & Credits	\$5,072,095	\$5,072,095
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$5,651,847</b>	<b>\$5,589,597</b>



**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$10,881,692</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$272,500
3. Interest: Long-Term Bonds & Notes	\$99,890
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$372,390
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$10,268,302</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,028,930
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b>	
(Line 1 + Line 8 + Line 11 + Line 12)	<b>\$11,690,622</b>



Default Budget of the Municipality  
Epping

For the period beginning January 1, 2022 and ending December 31, 2022

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: 1/26/2022

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
Michael Yergeau	Chairman, Selectman
Joseph Trombley	Vice Chairman, Selectman
Robert Jordan	Selectmen
Thomas Gauthier	Selectmen
John Cody	Selectmen

Signature

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proctax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(803) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$290,120	\$4,325	\$0	\$294,445
4140-4149	Election, Registration, and Vital Statistics	\$178,125	\$25,670	\$0	\$203,795
4150-4151	Financial Administration	\$281,215	\$9,455	\$0	\$269,670
4152	Revaluation of Property	\$73,010	\$1,490	\$0	\$74,500
4153	Legal Expense	\$26,000	\$0	\$0	\$26,000
4155-4159	Personnel Administration	\$30,300	\$0	\$0	\$30,300
4181-4183	Planning and Zoning	\$221,455	(\$8,495)	\$0	\$212,960
4194	General Government Buildings	\$221,765	\$0	(\$15,250)	\$206,515
4195	Cemeteries	\$24,000	\$0	\$0	\$24,000
4196	Insurance	\$80,000	\$5,000	\$0	\$85,000
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
	<b>General Government Subtotal</b>	<b>\$1,405,990</b>	<b>\$36,445</b>	<b>(\$15,250)</b>	<b>\$1,427,185</b>
<b>Public Safety</b>					
4210-4214	Police	\$2,469,575	\$115,320	\$0	\$2,574,895
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$1,290,320	(\$45,280)	\$0	\$1,245,040
4240-4249	Building Inspection	\$56,455	\$65	\$0	\$56,520
4290-4298	Emergency Management	\$0	\$0	\$0	\$0
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>	<b>\$3,806,350</b>	<b>\$70,105</b>	<b>\$0</b>	<b>\$3,876,455</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$1,470,790	(\$20,140)	\$0	\$1,450,650
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$14,500	\$0	\$0	\$14,500
4319	Other	\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>	<b>\$1,485,290</b>	<b>(\$20,140)</b>	<b>\$0</b>	<b>\$1,465,150</b>
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$421,905	\$3,230	\$0	\$425,135
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>	<b>\$421,905</b>	<b>\$3,230</b>	<b>\$0</b>	<b>\$425,135</b>
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0



**Appropriations**

4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351-4352	Administration and 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
	<b>Electric Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	\$100	\$0	\$0	\$100
4414	Pest Control	\$4,500	(\$2,760)	\$0	\$1,740
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
	<b>Health Subtotal</b>	<b>\$4,600</b>	<b>(\$2,760)</b>	<b>\$0</b>	<b>\$1,840</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$6,000	\$0	\$0	\$6,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$126,375	\$2,180	\$0	\$128,555
4550-4559	Library	\$209,795	(\$85)	\$0	\$209,710
4583	Patriotic Purposes	\$2,500	\$0	\$0	\$2,500
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>	<b>\$338,670</b>	<b>\$2,095</b>	<b>\$0</b>	<b>\$340,765</b>
<b>Conservation and Development</b>					
4811-4812	Administration and Purchasing of Natural Resources	\$6,000	\$0	\$0	\$6,000
4819	Other Conservation	\$0	\$0	\$0	\$0
4831-4832	Redevelopment and Housing	\$0	\$0	\$0	\$0
4851-4859	Economic Development	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$117,500	\$155,000	\$0	\$272,500
4721	Long Term Bonds and Notes - Interest	\$49,855	\$50,035	\$0	\$99,890
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>	<b>\$167,355</b>	<b>\$205,035</b>	<b>\$0</b>	<b>\$372,390</b>
<b>Capital Outlay</b>					
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
	<b>Capital Outlay Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0





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

**2022**  
**MS-DTB**

**Appropriations**

4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$1,975,845	\$1,555	(\$448,700)	\$1,528,500
4914W	To Proprietary Fund - Water	\$644,180	(\$1,420)	(\$4,900)	\$637,860
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$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
	<b>Operating Transfers Out Subtotal</b>	<b>\$2,619,825</b>	<b>\$135</b>	<b>(\$453,600)</b>	<b>\$2,166,360</b>
	<b>Total Operating Budget Appropriations</b>	<b>\$10,261,985</b>	<b>\$294,145</b>	<b>(\$468,850)</b>	<b>\$10,087,280</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
4240-4249	Contract increases
4140-4149	Contract increases
4130-4139	Contract increases
4150-4151	Contract increases
4220-4229	Employee changes, grant ending
4194	2 one time expenses
4312	Lease ending, Contract increases
4196	Contract increase
4550-4559	Contract changes
4721	New bond
4711	New bond
4520-4529	Contract increases
4414	Position eliminated
4101-4103	Contract changes
4210-4214	Contract increases
4152	Contract increases
4323	Contract increases
4914S	Contract changes, one time projects
4914W	Contract changes, one time projects

# *Epping School District*



During a visit to Epping Middle High School, Senator Maggie Hassen commended the District on their COVID response planning.

## 2021 Annual Report

### 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 2021–2022

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## **School Board**

Deborah Brooks, Chairman . . . . . Term Expires 2022  
David Mylott, Vice Chairperson . . . . . Term Expires 2023  
Heather Clark . . . . . Term Expires 2022  
Ben Leavitt . . . . . Term Expires 2024  
Robin O’Day . . . . . Term Expires 2023

## **Administration**

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

## **School Interim Principals**

Mandy Murphy, *Grades PK – 5*  
Susan Gualtieri and John Adams, *Grades 6 – 12*

## **School District Officers**

Lisa Fogg, *School District Treasurer*  
Joyce Blanchard, *School District Clerk*  
Katherine Cooper, *School District Moderator*

# Letters to the Community

## School Board

In the Spring of 2020 “every parent and employer in America suddenly realized how deeply their lives and livelihoods depended on an institution too often in the background and taken for granted: the nation’s schools” according to Marcella Bombardieri from the Center for American Progress.

A year later, it’s clear that the Covid-19 pandemic has changed education in America in lasting ways and glimpses of that transformed system are already emerging. School districts are developing permanent virtual options that after the pandemic may be used. Hundreds of colleges have, for the first time, admitted a freshman class without requiring SAT or ACT scores. And thousands of educators across the country, from preschool to college, are finding new ways to spark their students’ creativity, harness technology and provide the services they need to succeed.

Now in the semi post-pandemic America, we have learned that every student (with the possible exception of the earliest grades) needs their own computers and a reliable internet connection. There is too much good happening today in the digital environment for students to miss. Even when school is in person, digital access allows students to form study groups, do homework together, get involved in coding and digital projects and get involved in simulated experiences. The

Epping School District was prepared for this sudden change in education as the majority of students had been issued a computer prior to the pandemic. Now we must continue to update our technology equipment in order to provide student access at all times.

This past summer we heard loudly and clearly from our community that in person learning is valuable to the educational process for our students. Therefore, our schools have been open five days a week and we are taking every precaution necessary to keep our students safe. We feel strongly that our students are safer in our schools.

We continue to care for our facilities as we know that we cannot educate our students without well maintained, well ventilated, clean and functional school buildings. Thanks to our taxpayers who voted to improve the heating system at the Middle/High school this past year we were able to get rid of the thirty-two-year-old boilers and convert to gas which we hope will be more efficient and cost effective for our school district. We also replaced the roof at the elementary school which was very much needed. Thank you to the citizens of Epping.

The Epping School Board maintains the principle that all of the board decisions and the actions of individual board members are prioritized by what is best for the students and what enhances student achievement but also being mindful of the impact to our taxpayers. This

is often very difficult as different constituents ask for different actions on various topics.

The Epping School Board is proud of the administrators, teachers and staff of the district. They are caring individuals who truly want the best for our students and the school district. We sincerely appreciate their dedication.

The School Board welcomes comments, suggestions and input as to how we may better serve you and help improve our schools. Please feel free to reach out to us at [esb@epplingsd.org](mailto:esb@epplingsd.org). Thank you to our parents and community members for supporting our students, our schools and our budgets. Our public meetings are held on the 1st and 3rd Thursdays of every month at 7:00 PM

### Statistical Data: School Year 2020-2021

	Average Daily Membership	Percent of Attendance
Elementary	416.44	92
Middle School	190.75	93
High School	223.05	90
Kindergarten	67.68	96

### Enrollment

As of 10/1/2021

Grade	Elementary School
1	83
2	62
3	89
4	57
5	59
Middle School	
6	71
7	56
8	55
High School	
9	68
10	54
11	68
12	55

<b>Total Enrollment for Grades 1-12:</b>	<b>777</b>
<b>Kindergarten Enrollment:</b>	<b>68</b>
<b>Preschool Enrollment:</b>	<b>33</b>

at the Town Hall and we encourage you to attend.

*Respectfully Submitted,  
Deborah Brooks, Chairperson  
Dave Mylott, Vice Chairman  
Heather Clark, Board Member  
Ben Leavitt, Board Member  
Robin O'Day, Board Member*

## Superintendent's Message

Dear Epping Community,

This year the Epping schools continue to navigate COVID-related issues and challenges. I am so proud of our staff, students, and parents as we continue to be flexible and tackle each obstacle together and find the best path forward to meet our students and community needs. Despite these challenges, the district continues to progress on all our goals!

This past year, we prioritized reflecting on our school district goals and updating them. This is a great exercise to help guide the district and set the target we wish to achieve. I want to share these goals and some of the progress we achieved toward meeting them. Please visit the district website at [SAU14.org](http://SAU14.org) to view these goals.

Our goals include:

- Communication
- Life Ready
- Student Achievement
- Curriculum and Instruction
- Culture and Climate

Ensuring timely, informative communication continues to be a district goal. We have improved upon communication with consistent updates from each of our buildings and the SAU office. We are on our way to updating and eliminating antiquated paper-pushing practices both with the community and internally. In the following year, you will see more video posts and an updated website to improve communication and transparency to the ongoing work at SAU 14.

I am very proud of the work we accomplished this year toward our Life



Ready goal. With the help of students, staff, and the community, we have identified the essential skills we wish all our graduates to possess and have completed our Portrait of a Graduate.

The Epping School District is committed to preparing students to gain the skills now identified in our Graduate Profile. The Epping Community identified the following eight characteristics as the most important for our graduates:

- Adaptable
- Motivated and Self-Directed
- Confident
- Curious and Creative
- Problem Solver
- Responsible
- Resilient and Hardworking
- Effective Communicator

The Epping School District will strive to incorporate and ensure all eight characteristics are part of our curriculum, assessments, and every aspect of students learning where possible. Epping Educators will utilize work-study practices to incorporate these eight essential graduate skills. Our goal is that all students graduate from Epping possessing these identified skills.

In addition to completing the Portrait of the Graduate, we are revising our graduation and diploma requirements to make them more rigorous and require community service hours. We feel these two areas will help better prepare our students for success after graduation.

As we reflected on our student achievement and instructional goals, it was easy to identify literacy as the area that required the most attention. It was clear the past instructional practices,

methods, and age-graded model were not generating the best results for all our students. We are training our educators to better meet students where they are at with guided reading and workshop model practices. Meeting students where they are at ensures greater success and progress. We are shifting our assessments to track individual students and their growth to monitor student progress. By doing so, we can better identify individual needs and adjust instruction to meet those needs better.

Our last goal is to improve the culture and climate of our district. The Epping School District is committed to improving the culture and climate of our schools and community. Students and staff perform best when they are in environments where they are safe, supported, challenged, and engaged. School environments need to foster all students' social, emotional, and academic success.

We have made great strides in this area. We have identified a social and emotional curriculum to support our students and give educators the support and resources to help implement this curriculum successfully. We have implemented student voice, parent voice, and faculty voice in major decisions impacting our students and the schools. Creating a model that encourages collaborative participation makes all members feel valued and respected.

These goals and progress we have made are thanks to the hardworking and committed educators of Epping. Despite so many COVID challenges, we have made great strides moving the district forward and continue to demonstrate our commitment to providing and creating the most effective educational system possible. We are committed to meeting all student's needs, recognizing where they are at, and continually evolving this age-graded model of education to better meet the needs of the students of Epping.

We have had many accomplishments this year, and we will continue to collaboratively develop plans with all stakeholders and identify the path to take as we continue this journey together. I am excited about what is to come and what we will create together. Great things are coming, and I

am excited about the work ahead of us. Epping Proud!

*Sincerely,  
Bill Furbush  
Superintendent of Epping Schools*

## Elementary School

### *Children First — 2021*

I am pleased to submit this annual report of the 2020–2021 school year to the citizens of Epping. As the interim principal of Epping Elementary, I am honored to serve our learners, parents, teachers, and the greater community as we strive to provide an environment where students can learn and grow in a place that is safe, welcoming, and inspiring. We all take great pride in our school and work to make Epping Elementary a great place to accomplish our goals.

### **Our Team of Educators**

As the 2020/2021 school year came to a close, EES had to say goodbye to some great educators — we wish them well! As the 2021 school year began, EES welcomed a number of teachers and staff to our school; as well as, returning staff to new positions including: Emily Anderson (Grade 3), Emily Baker (Library Media Specialist), Nicole Berry (Grade 4), Sara Cantrell (Reading), Nicole Carleton (Technology Long Term Sub), Kayla Duxbury (Grade 3), Karen Emmons (1-1 Nurse), Wendy Green (ESOL), Emily Hartzell (Science), Elizabeth Koutroubas (Grade 4), Kelley Lehman (Grade 1), Kelly McKnight (Title 1), Jennifer Mirra (Title 1), Emma Mitchell (Kindergarten Aide), Mandy Murphy (Assistant Principal), Jennifer Ollari Barry (Music), Michelle Pratte (Grade 1), Michelle Wood (Grade 3), and Kate Yates (Grade 3 for 21–22 Year), Stephen Herlihy (custodial staff).



EES Holiday Concert

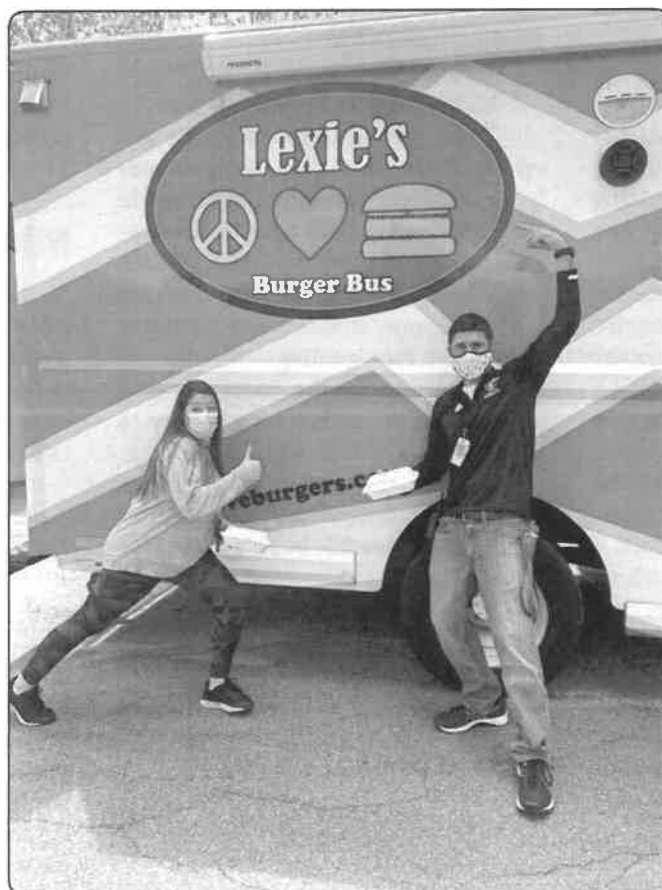
### **Curriculum, Instruction and Assessment**

Throughout this year of continued challenge with a global epidemic altering “normal,” EES continued to increase the focus, depth and rigor of learning so

students could engage with meaningful content and skills. Over the past year, everyone at EES has continued to focus on literacy instruction. We have used our calibrated assessment tools including our newly adopted NWEA assess-

ment to determine specific areas of need for individual children as well as in our overall programming including whole class and small group instruction. We have focused much of our professional development around literacy best practices. We learned about the continuum of knowledge and skills that each learner progresses through and how to support their development. The literacy team developed a systematic process for determining which students required additional supports and how to provide them. Our reading teacher and the literacy team has developed individual literacy profiles for every student and teams are using these to track student progress and intervention strategies. Our goal is to take each learner where they are and meet their individual needs.

Many people and organizations made a difference in the lives of EES students throughout the unique



Lexie's Burger Bus provides lunch for all the Epping School District staff.

2020/2021 school year. Due to COVID, we were unable to offer after school programs in person. Thankfully, Leah Pacione was happy to offer her ever popular Spanish Club and Eagle Yoga virtually to students in grades 1-5. Title I didn't let social distancing stop them, in April, they hosted a very successful VIRTUAL GAME NIGHT. We had 42 students and their families participate and it was really fun! In addition, I'm pleased to share that Epping Elementary School has been recognized as an American Heart Association Heart of Gold Top School in NH! We were the top fundraising school in the whole state for the 2020/21 school year!!

There were a lot of changes that challenged us, due to Covid; however, the entire EES community pivoted and handled them all in stride and together we remained committed to making Epping Elementary a safe and engaging place for all. To all the volunteers who have continued, through all the unknown, to serve our students, we appreciate all of you, knowing that you help to make our school what it is today.

### Connected Community

Over the 2020/2021 school year and throughout the start of this 2021/2022 school year, we have worked on creating a cohesive school community. The new faculty workroom (aka *The Eagles' Nest*) has become the center for staff collaboration. The space includes an expanded professional library and technology tools. It is also a place for staff to sit and talk together. In addition to the physical space, we have created an online version of *The Eagles' Nest* referred to as "The Eagles' Hub" to provide staff with information, online resources and support.

The Epping Elementary school community has a number of ways that we stay connected to the larger community. We have quarterly Parent Advisory meetings to provide opportunities for parents to connect with the school administrators and ask questions and/or provide feedback. Weekly newsletters contain information about the current happenings and can be found on our website ([www.sau14.org/ees](http://www.sau14.org/ees)). Please also follow us on Instagram ([www.instagram.com/eppingelementarynh](http://www.instagram.com/eppingelementarynh)) and

Facebook ([www.facebook.com/ees.socialmedia](http://www.facebook.com/ees.socialmedia)). The PTO meets remotely each month and are always happy to welcome new members. Learn more by visiting their website ([www.eppingpto.com](http://www.eppingpto.com)) or their Facebook page ([www.facebook.com/eppingpto](http://www.facebook.com/eppingpto)).

### Nature Based Learning

This 2021/2022 school year, we are so excited to have the opportunity to work with Anthoy Sachetti and his team to work on nature based learning at EES. This program is being sponsored by Southeast Land Trust (SELT), [seltnh.org](http://seltnh.org). The program facilitation and teacher mentoring is being provided by White Pine Programs, [whitepineprograms.org](http://whitepineprograms.org). Students in grades K, 2 and 4 are working with the naturalists throughout the year and will be taking a field trip to SELT properties. Students in grades 1, 3 and 5 will have the opportunity to participate in some *optional* nature based play activities at recess.

### Epping Elementary Guiding Principles

*We are:*

***Kind • Helpful • Respectful • Safe***

These guiding principles were developed in the fall of 2019. Approximately 20 volunteer fourth and fifth grade students devoted their time to developing a process whereby every PK-5 student would have input into the four ideas that guide everyone, students and adults, at EES. These four guiding principles are the foundation for the lexicon at EES and serve as an anchor for a variety of conversations and learning experiences.

Because these guiding principles are student-conceived and student driven, they are accessible by all members of the EES community.

### Our School Philosophy: Children First

- We, the teachers, support staff, and administrators at Epping Elementary School, believe all children can learn and achieve at high levels.
- We believe that every child will succeed if they feel safe, known and welcome at school.
- We believe every child has a right to

the best education possible.

- We believe that the best education promotes a child's academic, social, civic, and emotional development and that developing respect for one's self and respect for others is a critical part of that process.
- We believe education is a partnership between school and home and we believe in open communication that supports our mutual effort.
- Finally, we believe that we must help instill in our children a love of learning that will grow with them as they take on the responsibility of citizenship in our community, state and nation.

Thank you very much to all our students, teachers and staff, volunteers, families, SAU and district colleagues, School Board, community, and friends for pulling together to make the 2020/2021 school year a success and helping us start 2021/2022 on solid ground!

*Respectively Submitted,  
Mandy Murphy  
Interim Epping Elementary Principal*

## Middle High School

The Epping Middle High School community educates and empowers students within a safe environment to become respectful, involved, and knowledgeable 21<sup>st</sup> century learners and citizens.

Combining the Middle and High Schools into one school, grades 6 through 12, would not have been possible without the hard work and dedication of our staff, the support and enthusiasm of our parents, and the adaptability and perseverance of our students. Thank you all for making Epping Middle High School a reality! Despite the continuing pandemic, EMHS has not only stayed open but thrived in a continuously challenging and changing environment. Teaching and learning looks much like it did before the pandemic with classrooms bustling with learning and activity. Our athletic teams have flourished on the





Epping Middle and Epping High School students enjoy Kona Ice on an amazingly hot day.



Twin Day at EMHS

fields and courts with each team reaching the playoffs during the fall season. The school community is abuzz with student activities like homecoming, spirit week, clubs, and concerts. The community of Epping can be proud of the resilience of EMHS in the face of difficult circumstances.

### Curriculum, Instruction, and Assessment

Epping Middle High School continues to implement Competency Based Education in alignment with district and school goals. Entering our second year working with the Department of Education program promoting Universal Design for Learning (UDL), participation in this professional development has expanded to include 30 teachers in the Epping School District, half of whom work in EMHS. Along with district-wide professional development days, UDL is helping Epping educators promote student voice on summative assessments and increase project-based

learning. Additionally, Great Schools Partnership Senior Associate and former Souhegan Principal, Ted Hall is working with administration and staff to help refine instructional practices at EMHS.

Offering over 15 Advance Placement, Dual Enrollment, and Honors courses, Epping Middle High School continues to offer a challenging and rigorous curriculum. With average SAT scores well above the state average, the Class of 2020 saw 85% of its graduates attend 4-year colleges, 2-year colleges, or trade school. EMHS also continues to enroll students at the Seacoast School of Technology where they can take career pathway classes in a dozen areas ranging from pre-Engineering to Culinary Arts to Computer Science. Diverse academic enrichment opportunities, including Nature's Classroom, the Reach High Scholars Program, Project Search, the Tri-M Music Honor Society, and many others provide students with extracurricular activities that round out a comprehensive education for graduates.

### Culture and Climate

Starting the year with a team building day at the bucolic Alnoba Leadership and Conference Center in Kensington, New Hampshire, Epping Middle High School staff began the process of joining together the two schools that had previously been separated by name only. The work done at Alnoba helped forge relationships and promote a common goal of working toward creating a new school, grades 6 through 12, that promotes the guiding principles for all students and staff to be: Respectful, Focused on Learning, Considerate, Kind, Honest, and to Be the Person You Would be Proud of. Students receive Blue Tickets from staff when they exhibit guiding principles behaviors, and this leads to drawings for prizes! In our second year working with Bill Preble and the Center for School Climate and Culture, Epping educators and students have focused on the goal of creating a positive and inclusive school environment for all students and staff. The 2021-22



EMHS Marching Band at the Exeter Christmas Parade

school year witnessed the pilot of a new social-emotional learning curriculum, “Positive Action,” piloted by some of our advisory classes with a school-wide rollout anticipated the following school year. Our Student Government and Student Leadership Council continue to do their part in promoting a positive school culture with activities that reach beyond the classroom and connect staff and students through spirited competition and collaboration.

### Communication

A school goal for two years running, communication continues to be an area of emphasis for Epping Middle High School. This school year saw the advent of advisory councils. Advisory councils broaden the number of student, staff, and parent voices by offering feedback forums to each of the aforementioned stakeholder groups. Topics discussed include increasing graduation credit requirements, facilities usage during lunch, and protocols for running successful FLEX blocks to enhance student relearning and enrichment opportunities. Along with our student newspaper, The Blue Print ([emhsblueprint.blogspot.com](http://emhsblueprint.blogspot.com)), the EMHS Facebook page, our district website, and weekly newsletter, EMHS continues to report

out on and promote all of the great things happening in our school.

### Portrait of a Graduate

The Competency Implementation Team working on the Portrait of a Graduate initiative completed its first phase of identifying the primary components that make up the aspirations that our community has for its Epping Middle High School graduates. The task of introducing the tenets of this beacon to students, parents, teachers, and the community has begun. We are all thrilled to have the Portrait of a Graduate guiding our school community’s direction and providing the signposts of what informs our students to become accomplished graduates. In conjunction with the Portrait of a Graduate initiative, EMHS has begun the process of developing Student Led Conferences. Student Led Conferences provide a level of accountability for students by asking them to reflect on their learning during Parent/Student/Teacher conferences. EMHS has already moved to add an additional spring conference day so that students and parents can better understand and see the academic growth that students experience over the course of a school year.

We would like to extend our gratitude to the students, parents, staff, and

Epping community for their continued support of our efforts to provide the children of Epping with the best possible education!

*Respectfully Submitted,  
John P. Adams and Susan Gualtieri  
Co-Interim Principals,  
Epping Middle High School*

## 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.

### Family and School Partnerships

The focus for the Department of Student Services has been to support students as they struggle with the impact the pandemic has had on their learning.

Our Special Education teachers, Paraprofessionals, Special Education Administrators, and Specialists have worked extensively with families to increase communication and develop creative plans to support learning in unprecedented times. We had a very successful “in person” summer program.

Our nursing staff continue to provide us with the guidance and support we need to stay as healthy as possible.

### Social/Emotional Learning

This has been a year when many of our students have been struggling with situational anxiety and managing their emotions. To support the social/emotional needs of our students, we have, with the assistance of our school counselors and school psychologists, partnered with our parents and teachers to find and purchase a research based, comprehensive, social/emotional curriculum applicable to grades PK-12 called *Positive Actions*.

The *Positive Actions Curriculum* provides a process through which students understand and manage emotions, set and achieve positive goals, feel and show

## Class of 2021 College Acceptances

Becker College  
 Boston University  
 Brown University  
 Castleton University  
 Chatham University  
 Colby College  
 Colby Sawyer College  
 Dean College  
 Emmanuel College  
 Endicott College  
 Franklin Pierce University  
 Hartwick College  
 Hofstra University  
 Husson University  
 Keene State University  
 Lake Forest College  
 Merrimack  
 New England College  
 Plymouth State University  
 Providence College  
 Rivier University  
 Rensselaer Polytechnic Institute  
 Southern NH University  
 St Anselm College  
 St John's University  
 Stonehill College  
 Union College  
 University of Connecticut  
 University of Hartford  
 University of Maine  
 University of Massachusetts  
 - Boston  
 University of Massachusetts  
 - Lowell  
 University of New England  
 University of New Hampshire  
 University of Rhode Island  
 University of Southern California  
 University of Southern Maine  
 Wentworth Institute of  
 Technology  
 White Mountain Community  
 College



EMS and EHS Band and Chorus Concert, Spring 2021

empathy for others, establish and maintain positive relationships, and make responsible decisions. This curriculum is being piloted this year throughout the district. A full roll out will be implemented in the upcoming school year.

### An Amazing Staff

A sincere "thank you" to the many dedicated individuals who make the Epping School District a learning environment that welcomes all students

even in the most difficult of times. Our goal is to help families receive services and support to make well-informed decisions for their children preschool to age 21. 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*

# 2020–2021 School Salaries

Employee	Department	Amt. Earned
Adams, John P	Administrator	\$79,446.00
Arsenault, Sarah E	Teacher	\$52,002.00
Arsenault, Stephanie A	Paraprofessional	\$25,463.17
Bade, Kimberly D	Support	\$21,485.52
Bailey, Crystal L	Food Service Assistant	\$9,755.50
Baker, Stephanie A	Teacher	\$65,703.00
Barrett, Kelli A	Teacher	\$44,846.00
Bastien, Daniel T	Teacher	\$64,484.00
Beidleman, Amanda J	Teacher	\$68,596.00
Bell, Tracy	Support	\$43,159.20
Bennion, Maggierose S	Teacher	\$46,192.00
Bergeron, Renee A	Teacher	\$42,406.00
Bills, Maureen A	Paraprofessional	\$24,432.72
Bisailion, Melorah K	Teacher	\$70,271.00
Blanchard, Joyce A	<b>School District Clerk</b>	\$300.00
Blanchette, Andrew M	Support	\$45,205.20
Bolduc Jr, Ephrem E	Custodian	\$39,546.72
Booth, Deborah R	Teacher	\$65,703.00
Bouchard, Jessica L	Teacher	\$46,339.00
Boudreau, Sarah J	Teacher	\$65,703.00
Bourgoin, Benjamin M	Administrator	\$46,963.00
Bourgoin, Benjamin M	Teacher	\$25,241.50
Brooks, Deborah A	<b>School Board Chair</b>	\$2,500.00
Brown, Erin M	Teacher	\$44,846.00
Brown, Maureen F	Custodian	\$38,210.40
Bruce, Alec C	Support	\$42,991.92
Bryan, Lori J	Teacher	\$51,426.00
Buchanan, Katie L	Teacher	\$57,950.00
Bullock, Linda A	Food Service Assistant	\$14,119.52
Bultman, Alyssa E	Paraprofessional	\$18,312.13
Bush, Veronica L	Administrator	\$55,673.00
Butler, Dylan A	Custodian	\$34,452.00
Cabral, Cheyenne M	Paraprofessional	\$16,325.73
Cameron, Maria J	Paraprofessional	\$24,432.72
Cantagallo, Heather	Administrator	\$108,815.00
Carbonneau, Hannah E	Teacher	\$33,536.50
Carbonneau, Hannah E	Paraprofessional	\$13,240.60
Carpenter, Kendra A	Paraprofessional	\$19,628.12
Carr, Rachel N	Teacher	\$55,355.00
Cassily, Marissa S	Teacher	\$0.00

Employee	Department	Amt. Earned
Champney, Sandra Lynn	Custodian	\$39,985.20
Chase, Travis J	Teacher	\$44,846.00
Chevalier, Daphne M	Teacher	\$61,446.00
Chiarantona, Molly J	Teacher	\$44,846.00
Clark, Heather B	<b>School Board Member</b>	\$2,000.00
Clark, Janet	Support	\$17,748.00
Clayton, Nicole M	Teacher	\$49,166.00
Closs, Katie L	Teacher	\$51,282.00
Cogger, Judy	Paraprofessional	\$24,432.72
Colgan, Carol M	Teacher	\$67,073.00
Collins, Brenden P	Administrator	\$77,000.00
Comeau, Julia I	Paraprofessional	\$16,325.73
Cook, Geraldine A	Paraprofessional	\$25,463.17
Cooper, Katherine	<b>School District Moderator</b>	\$300.00
Costantino, Gino L	Custodian	\$33,408.00
Couture, Brett R	Paraprofessional	\$18,821.14
Croft, Keith W	Custodian	\$34,410.24
Cue, Christine	Support	\$54,496.80
Cunha, Jessica L	Custodian	\$39,672.00
Daniels, Lisa A	Teacher	\$62,505.00
Deassis, Andrea F	Teacher	\$47,054.00
Dedeo, Katelin A	Paraprofessional	\$16,325.73
Degruttola, Nicholas III	Teacher	\$65,703.00
Derocher, Nicholas S	Teacher	\$42,406.00
Desousa, Michelle M	Custodian	\$35,496.00
Devizio, Deanna	Administrator	\$73,900.00
Donahue, Danielle R	Teacher	\$67,073.00
Donovan, Jude A Jr	Custodian	\$16,704.00
Dovey, Alyson E	Teacher	\$47,580.00
Dowling, Karen L	Teacher	\$65,703.00
Drake, Patrick C	Custodian	\$35,496.00
Dyer, Deborah A	Teacher	\$60,304.00
Ehrhardt, Jack T	Paraprofessional	\$17,827.94
Ernest, Brian S	Administrator	\$107,681.00
Esposito, Lisa M	Support	\$33,551.12
Eustace, Alexander C	Teacher	\$39,973.00
Falagan, Sheryl A	Paraprofessional	\$24,432.72
Fisher, Sharon L	Support	\$5,976.00
Flavin, Cassidy L	Custodian	\$35,496.00
Fogg, Justin D	Custodian	\$35,496.00

Employee	Department	Amt. Earned
Fogg, Lisa L	<b>S. D. Deputy Treasurer</b>	\$500.00
Foote, Jillian R	Teacher	\$46,192.00
Fox, Wendy D	Teacher	\$70,271.00
Friese, Melanie A	Teacher	\$43,539.00
Fross, Lauren T	Teacher	\$47,580.00
Frye, Faith M	Custodian	\$13,930.88
Furbush, Kathryn C	Paraprofessional	\$24,432.72
Furbush, William G	Administrator	\$133,000.00
Gillis, Kathleen A	Teacher	\$65,703.00
Gott, Keely M	Teacher	\$59,481.00
Greeley, Andrea	Teacher	\$65,703.00
Grover, Karen L	Food Service Assistant	\$10,867.50
Gualtieri, Susan M	Administrator	\$80,259.00
Gulick, Krista A	Administrator	\$79,568.00
Hagan, Carrie L	Teacher	\$62,505.00
Hall, Anne M	Paraprofessional	\$19,342.57
Hallowell, Amy M	Teacher	\$67,073.00
Hartford, Kassandra L	Paraprofessional	\$20,012.98
Hartley, Bridgette M	Teacher	\$42,272.00
Herman, Danielle J	Teacher	\$62,505.00
Herman, John C	Teacher	\$65,703.00
Hicks, Rebekah E	Teacher	\$42,406.00
Hill, Amy A	Teacher	\$59,481.00
Hinkle, William J	Administrator	\$79,446.00
Hodges, Chelsea B	Teacher	\$44,846.00
Holland, Jocalyn A	Teacher	\$70,271.00
Hughes, Laureen M	Support	\$27,097.20
Hughes, Michelle A	Support	\$24,654.84
Ierardi, Carolyn J	Teacher	\$44,846.00
Jacoby, Jennifer J	Teacher	\$64,484.00
Jankowsky, Debra A	Teacher	\$46,192.00
Jasper, Kristen D	Teacher	\$44,396.00
Jennings, Sylvia D	Food Service Assistant	\$7,732.80
Josiah-Page, Amanda S	Teacher	\$65,703.00
Jukins, David M	Custodian	\$35,496.00
Keniston, Katherine E	Teacher	\$56,840.00
Kiley, Sarah J	Teacher	\$61,715.00
Kirby, Sarah M	Paraprofessional	\$17,877.60
Knox, Christopher D	Custodian	\$34,452.00
Knox, Shannon N	Food Service Assistant	\$8,592.00

Employee	Department	Amt. Earned
Kopoulos, Lisa E	Support	\$27,097.20
Koutroubas, Elizabeth A	Paraprofessional	\$18,821.14
Kratimenos, Julie E	Administrator	\$72,269.00
Lach, William P	Custodian	\$33,408.00
Landis, Sandra S	Support	\$29,760.60
Langlais, Heidi H	Support	\$27,097.20
Lapointe, Lindsey C	Teacher	\$55,179.00
Lavallee, Sharon M	Support	\$42,590.80
Lavigne, Ann Marie J	Paraprofessional	\$18,436.28
Leahy, Jeanette H	Paraprofessional	\$19,864.00
Leavitt, Benjamin A	<b>School Board Member</b>	\$2,000.00
Leighton, Mikaela R	Paraprofessional	\$17,827.94
Lewis, Paul G	Teacher	\$43,678.00
Lewis, Samantha E	Teacher	\$46,192.00
Libby, Eryn C	Paraprofessional	\$16,834.74
Limperis, Stephanie L	Teacher	\$65,703.00
Lister, Scott E	Teacher	\$62,505.00
Luongo, Christine M	Paraprofessional	\$16,637.40
Macdonald, Alyssandra R	Custodian	\$15,660.00
Macleay, Cheryl A	Support	\$47,209.68
Macleod, Kayla N	Paraprofessional	\$18,821.14
Macleod, Kimberly D	Food Service Assistant	\$12,010.90
Mahoney, Sarah A	Administrator	\$78,365.00
Mailhot, Lori F	Food Service Assistant	\$15,819.30
Maislen, Julie S	Teacher	\$50,483.00
Malsbenden, Karen A	Teacher	\$55,179.00
Marcotte, Richard P	Custodian	\$56,109.78
Marcoux, Jessica D	Teacher	\$42,406.00
Marden, Andrew P	Paraprofessional	\$19,342.57
Masury, Julia A	Teacher	\$67,073.00
McAniff, Megan M	Paraprofessional	\$24,333.40
McCallion, Karen A	Teacher	\$59,648.00
McCann, Joanne W	Teacher	\$59,648.00
McCarron, Jeanne M	Paraprofessional	\$16,834.74
McCusker, Andrea B	Teacher	\$47,102.00
McDermott, Kerry W	Teacher	\$65,703.00
McDonough, Marianne	Teacher	\$53,566.00
McPhee, Kristine A	Custodian	\$11,023.44
McPhee, Kristine A	Custodian	\$6,889.65
McPhee, Kristine A	Food Service Assistant	\$10,773.00

## 2020-2021 School Salaries (continued)

Employee	Department	Amt. Earned
McPhee, Kristine A	Food Service Assistant	\$25,137.00
Meagher, Sean F	Teacher	\$47,580.00
Meditz, Linda J	Paraprofessional	\$18,821.14
Meyer, Jack R	Support	\$2,585.00
Millon-Garvey, Hannah Z	Teacher	\$50,483.00
Mlcuch, Daniel B	Teacher	\$64,484.00
Mongeon, Karen L	Support	\$42,900.00
Mooneyhan, Matthew S	Custodian	\$6,016.00
Moore, Amelia M	Teacher	\$44,846.00
Mora, Courtney E	Teacher	\$52,002.00
Morin, Julie E	Teacher	\$60,304.00
Mosca, Gabriel R	Teacher	\$57,010.00
Mundo, Paul M	Custodian	\$37,584.00
Mylott, David T	<b>School Board Member</b>	\$2,000.00
Needham, Ellen L	Support	\$38,631.60
Nekton, Tyler R	Teacher	\$60,304.00
Nelson, Irene M	Paraprofessional	\$25,462.69
Nelson, Lindsey M	Teacher	\$46,192.00
Newman, Amy M	Teacher	\$41,848.00
Nichols, Donald W	Administrator	\$12,883.43
Nicosia, Mary Ann	Paraprofessional	\$25,463.17
Nordelus, Jerelyn A	Support	\$3,024.00
Norton, Emily R	Support	\$17,748.00
O'Day, Robin A	<b>School Board Member</b>	\$2,000.00
O'Donnell, Michael J	Teacher	\$67,073.00
Ollari Barry, Jennifer F	Teacher	\$41,171.00
Ouellette, Lorelle R	Support	\$0.00
Ouellette, Yvonne F	Support	\$54,496.80
Page, Joy C	Teacher	\$68,596.00
Parzych, Joseph R	Administrator	\$70,000.00
Patey, Ciara S	Support	\$2,585.00
Pattee, Rachael J	Teacher	\$62,505.00
Pender, Jacqueline S	Teacher	\$65,703.00
Perry, Rachel A	Teacher	\$41,171.00
Petrie, Luetta M	Paraprofessional	\$24,432.72
Picardy, Charles W II	Custodian	\$34,452.00
Pollard, Thomas E	Support	\$36,205.92
Rawding, Matthew B	Custodian	\$35,496.00
Robinson, Annette M	Paraprofessional	\$25,463.17
Rooney, Elizabeth M	Teacher	\$42,406.00

Employee	Department	Amt. Earned
Rossel, Kerstin A	Teacher	\$68,596.00
Roy, Charlene A	Paraprofessional	\$15,357.36
Russell, Jennifer L	Paraprofessional	\$21,614.52
Sandstrom, Bonnie J	Administrator	\$100,980.00
Savage, Tracey K	Food Service Assistant	\$12,474.00
Seaman, Karen J	Paraprofessional	\$25,463.17
Semprini, Dorothy M	Food Service Assistant	\$7,947.60
Silvani, Jacquelyn R	Teacher	\$54,568.00
Smith, Deryn A	Teacher	\$48,691.00
Smith, Timothy F	Support	\$49,464.72
Somers, James R	Custodian	\$36,560.88
St Cyr, Lindsay K	Teacher	\$49,010.00
St Cyr, Robert M	Teacher	\$55,179.00
Stanley, Melinda M	<b>School District Treasurer</b>	\$3,000.00
Stanley-Berting, Kathleen	Teacher	\$56,840.00
Sturzo, Stephanie S	Support	\$42,590.80
Sullivan, Lisa M	Custodian	\$6,016.00
Sweitzer, Lindsey W	Teacher	\$62,505.00
Thornton, Sean M	Custodian	\$2,448.00
Thurlow, Dawn M	Teacher	\$50,921.00
Toomire, Maureen J	Food Service Assistant	\$10,829.50
Troidl, Coby J	Administrator	\$99,072.00
True, Kristen	Teacher	\$67,073.00
Tulchinsky, Taryn E	Teacher	\$44,988.00
Underwood, Laurie R	Administrator	\$78,028.00
Velluto, Sarah E	Paraprofessional	\$24,432.72
Wagner, Sarah C	Administrator	\$60,550.00
Weeks, Kaley E	Teacher	\$47,580.00
Weisberg, Pat	Teacher	\$70,271.00
Welch, Samantha A	Teacher	\$46,192.00
Wendelken, Dorothy A	Paraprofessional	\$26,481.20
Whittingham, Barbara M	Paraprofessional	\$22,260.10
Wismini, Cheryl L	Teacher	\$56,268.00
Wood, Michelle Lee	Teacher	\$39,973.00
Yates, Catherine C	Teacher	\$70,271.00
York, Wendy S	Food Service Assistant	\$11,469.43
Young, Meghan A	Teacher	\$52,167.00
Yuhaz, Aaron F	Teacher	\$39,973.00
Yuhaz, Julie A	Teacher	\$63,418.00
Zylinski, Catherine F	Administrator	\$102,231.00



# 2022-2023 School District Budget

DocuSign Envelope ID: E803F50B-6A73-40CF-8664-8F88A61E489B  
 Department of  
 Revenue Administration

2022  
 MS-27

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, 2022 to June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: \_\_\_\_\_

**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
MICHAEL CHARKOWSKI	COMMITTEE CHAIRMAN	<i>Michael Charkowski</i>
STEVE OZOLS	MEMBER	<i>Steve Ozols</i>
ROBERT HODGEMAN	MEMBER	<i>Rob Hodgeman</i>
JEN CHAPMAN	MEMBER	<i>Jen Chapman</i>
MARK VALLONE	MEMBER	<i>Mark Vallone</i>
MARTY DYER	MEMBER	<i>Marty Dyer</i>
CODY BELANGER	MEMBER	<i>Cody Belanger</i>
STEVE THOMAS	MEMBER	<i>Steve Thomas</i>
MIKE LECUYER	MEMBER	<i>Mike Lecuyer</i>
JOHN CODY	SELECTMAN'S REP	
BEN LEAVITT	SCHOOL BOARD REP	<i>Benjamin Leavitt</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/>



Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$7,680,682	\$7,558,734	\$4,686,281	\$0	\$4,686,281	\$0
1200-1299	Special Programs	02	\$2,564,848	\$3,286,289	\$2,588,988	\$0	\$2,588,988	\$0
1300-1399	Vocational Programs	02	\$156,192	\$162,500	\$162,500	\$0	\$162,500	\$0
1400-1499	Other Programs	02	\$296,661	\$435,468	\$309,343	\$0	\$309,343	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
			<b>\$10,688,383</b>	<b>\$11,442,991</b>	<b>\$7,747,112</b>	<b>\$0</b>	<b>\$7,747,112</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$1,625,433	\$1,879,354	\$1,213,124	\$0	\$1,213,124	\$0
2200-2299	Instructional Staff Services	02	\$907,168	\$973,544	\$823,814	\$0	\$823,814	\$0
			<b>\$2,532,601</b>	<b>\$2,852,898</b>	<b>\$2,036,938</b>	<b>\$0</b>	<b>\$2,036,938</b>	<b>\$0</b>
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$88,112	\$86,959	\$85,449	\$0	\$85,449	\$0
			<b>\$88,112</b>	<b>\$86,959</b>	<b>\$85,449</b>	<b>\$0</b>	<b>\$85,449</b>	<b>\$0</b>
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$883,952	\$975,953	\$663,078	\$0	\$663,078	\$0
2400-2499	School Administration Service	02	\$1,332,022	\$1,203,484	\$819,441	\$0	\$819,441	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,522,088	\$1,716,297	\$1,330,686	\$0	\$1,330,686	\$0
2700-2799	Student Transportation	02	\$594,125	\$836,801	\$911,925	\$0	\$911,925	\$0
2800-2999	Support Service, Central and Other	02	\$0	\$137,257	\$6,058,957	\$0	\$6,058,957	\$0





Proposed Budget

Executive Administration Subtotal \$4,332,187 \$4,869,792 \$9,784,087 \$0 \$9,784,087 \$0

<b>Non-Instructional Services</b>								
3100	Food Service Operations	02	\$264,644	\$443,109	\$440,453	\$0	\$440,453	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$264,644</b>	<b>\$443,109</b>	<b>\$440,453</b>	<b>\$0</b>	<b>\$440,453</b>	<b>\$0</b>

<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition	02	\$0	\$1	\$1	\$0	\$1	\$0
4200	Site Improvement	02	\$0	\$2	\$2	\$0	\$2	\$0
4300	Architectural/Engineering	02	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	02	\$0	\$1	\$1	\$0	\$1	\$0
4600	Building Improvement Services		\$0	\$998,800	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$0</b>	<b>\$998,805</b>	<b>\$5</b>	<b>\$0</b>	<b>\$5</b>	<b>\$0</b>

<b>Other Outlays</b>								
5110	Debt Service - Principal	02	\$820,000	\$855,000	\$970,375	\$0	\$970,375	\$0
5120	Debt Service - Interest	02	\$187,084	\$175,820	\$152,462	\$0	\$152,462	\$0
<b>Other Outlays Subtotal</b>			<b>\$1,007,084</b>	<b>\$1,030,820</b>	<b>\$1,122,837</b>	<b>\$0</b>	<b>\$1,122,837</b>	<b>\$0</b>

<b>Fund Transfers</b>								
5220-5221	To Food Service	02	\$37,441	\$0	\$1	\$0	\$1	\$0
5222-5229	To Other Special Revenue	02	\$0	\$538,746	\$507,725	\$0	\$507,725	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$37,441</b>	<b>\$538,746</b>	<b>\$507,726</b>	<b>\$0</b>	<b>\$507,726</b>	<b>\$0</b>

<b>Total Operating Budget Appropriations</b>			<b>\$21,724,807</b>	<b>\$0</b>	<b>\$21,724,807</b>	<b>\$0</b>	<b>\$21,724,807</b>	<b>\$0</b>
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Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (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	03	\$200,000	\$0	\$200,000	\$0
			<i>Purpose: Building and Grounds Trust Fund</i>			
5251	To Capital Reserve Fund	04	\$100,000	\$0	\$100,000	\$0
			<i>Purpose: Special Education Capital Reserve Fund</i>			
<b>Total Proposed Special Articles</b>			<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>



Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)
0000-0000	Collective Bargaining	01	\$354,825	\$0	\$0	\$354,825
<i>Purpose: Teacher Collective Bargaining Agreement</i>						
<b>Total Proposed Individual Articles</b>			<b>\$354,825</b>	<b>\$0</b>	<b>\$0</b>	<b>\$354,825</b>



New Hampshire  
Department of  
Revenue Administration

2022  
MS-27

Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
<b>Local Sources</b>					
1300-1349	Tuition	02	\$11,000	\$15,500	\$15,500
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	02	\$255,000	\$279,175	\$279,175
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$128,000	\$126,000	\$126,000
<b>Local Sources Subtotal</b>			<b>\$394,000</b>	<b>\$420,675</b>	<b>\$420,675</b>
<b>State Sources</b>					
3210	School Building Aid	02	\$315,875	\$301,875	\$301,875
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$32,000	\$50,164	\$50,164
3240-3249	Vocational Aid	02	\$12,000	\$12,000	\$12,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$5,400	\$6,647	\$6,647
3270	Driver Education	02	\$0	\$0	\$0
3290-3299	Other State Sources		\$5,000	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$370,275</b>	<b>\$370,686</b>	<b>\$370,686</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	02	\$0	\$507,725	\$507,725
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$170,133	\$146,631	\$146,631
4570	Disabilities Programs		\$271,043	\$0	\$0
4580	Medicaid Distribution		\$20,000	\$20,000	\$20,000
4590-4999	Other Federal Sources (non-4810)	02	\$267,703	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$728,879</b>	<b>\$674,356</b>	<b>\$674,356</b>



**Proposed Budget**

<b>Other Financing Sources</b>				
5110-5139	Sale of Bonds or Notes	\$998,800	\$0	\$0
5140	Reimbursement Anticipation Notes	\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
5230	Transfer from Capital Project Funds	\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	\$250,000	\$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	\$0	\$300,000	\$300,000
9999	Fund Balance to Reduce Taxes	\$0	\$200,000	\$200,000
	<b>Other Financing Sources Subtotal</b>	<b>\$1,248,800</b>	<b>\$500,000</b>	<b>\$500,000</b>
	<b>Total Estimated Revenues and Credits</b>	<b>\$2,741,954</b>	<b>\$1,965,717</b>	<b>\$1,965,717</b>



Proposed Budget

Item	School Board Period ending 6/30/2023 (Recommended)	Budget Committee Period ending 6/30/2023 (Recommended)
Operating Budget Appropriations	\$21,724,607	\$21,724,607
Special Warrant Articles	\$300,000	\$300,000
Individual Warrant Articles	\$354,825	\$0
<b>Total Appropriations</b>	<b>\$22,379,432</b>	<b>\$22,024,607</b>
Less Amount of Estimated Revenues & Credits	\$1,965,717	\$1,965,717
Less Amount of State Education Tax/Grant	\$0	\$0
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$20,413,715</b>	<b>\$20,058,890</b>



Proposed Budget

<b>1. Total Recommended by Budget Committee</b>	<b>\$22,024,607</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$970,375
3. Interest: Long-Term Bonds & Notes	\$152,462
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> )	\$1,122,837
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$20,901,770</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$2,090,177
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	
	<b>\$24,114,784</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2022**  
**MS-DSB**

**Default Budget of the School District**

**Epping Local School**

For the period beginning July 1, 2022 and ending June 30, 2023

*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: \_\_\_\_\_

**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
Deborah Brooks	board chair	<i>Deborah Brooks</i>
Dave Mylott	vice chair	<i>Dave Mylott</i>
Heather Clark	Board Member	<i>Heather Clark</i>
Robin O'Day	Board member	<i>Robin O'Day</i>
Benjamin Leavitt	School Board/Budget Committee	<i>Benjamin Leavitt</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

**2022**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$7,558,877	(\$2,868,654)	\$0	\$4,690,223
1200-1299	Special Programs	\$3,287,069	(\$595,452)	\$0	\$2,691,617
1300-1399	Vocational Programs	\$162,500	\$0	\$0	\$162,500
1400-1499	Other Programs	\$435,468	(\$59,089)	\$0	\$376,379
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
<b>Instruction Subtotal</b>		<b>\$11,443,914</b>	<b>(\$3,523,195)</b>	<b>\$0</b>	<b>\$7,920,719</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$1,879,411	(\$672,848)	\$0	\$1,206,563
2200-2299	Instructional Staff Services	\$973,572	(\$190,071)	\$0	\$783,501
<b>Support Services Subtotal</b>		<b>\$2,852,983</b>	<b>(\$862,919)</b>	<b>\$0</b>	<b>\$1,990,064</b>
<b>General Administration</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$86,959	(\$36,512)	\$0	\$50,447
<b>General Administration Subtotal</b>		<b>\$86,959</b>	<b>(\$36,512)</b>	<b>\$0</b>	<b>\$50,447</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$975,953	(\$328,751)	\$0	\$647,202
2400-2499	School Administration Service	\$1,203,484	(\$401,471)	\$0	\$802,013
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$1,716,297	(\$343,332)	\$0	\$1,372,965
2700-2799	Student Transportation	\$836,801	\$75,446	\$0	\$912,247
2800-2999	Support Service, Central and Other	\$137,257	\$5,782,907	\$0	\$5,920,164
<b>Executive Administration Subtotal</b>		<b>\$4,869,792</b>	<b>\$4,784,799</b>	<b>\$0</b>	<b>\$9,654,591</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$443,109	(\$2,153)	\$0	\$440,956
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$443,109</b>	<b>(\$2,153)</b>	<b>\$0</b>	<b>\$440,956</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2022  
 MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$1	\$0	\$0	\$1
4200	Site Improvement	\$2	\$0	\$0	\$2
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
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$855,000	\$115,375	\$0	\$970,375
5120	Debt Service - Interest	\$150,820	\$1,642	\$0	\$152,462
<b>Other Outlays Subtotal</b>		<b>\$1,005,820</b>	<b>\$117,017</b>	<b>\$0</b>	<b>\$1,122,837</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$0	\$1	\$0	\$1
5222-5229	To Other Special Revenue	\$538,746	(\$31,021)	\$0	\$507,725
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
<b>Fund Transfers Subtotal</b>		<b>\$538,746</b>	<b>(\$31,020)</b>	<b>\$0</b>	<b>\$507,726</b>
<b>Total Operating Budget Appropriations</b>		<b>\$21,241,328</b>	<b>\$446,017</b>	<b>\$0</b>	<b>\$21,687,345</b>



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

**2022**  
**MS-DSB**

**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
2320-2399	Moved benefits to new line
5120	New bond rate
5110	new bond rate
2200-2299	Moved benefits to new line
1400-1499	Moved benefits to new line
2310-2319	removed school board other expenses
2600-2699	Moved benefits to new line
1100-1199	Moved benefits to new line
2400-2499	Moved benefits to new line
1200-1299	Moved benefits to new line
2000-2199	Moved benefits to new line
2700-2799	increase bus contract
2800-2999	moving benefits to this line

# 2022 Warrant Article Information

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## 2022 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 10, 2022, at 7:00 p.m. in the Epping Town Hall. The first session shall consist of explanation, discussion, and debate of warrant articles 1-4. 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 8th day of March, 2022, 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 District Treasurer	3- Year Term

#### Article 01: Teachers Association Collective Bargaining

Shall the school district 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: and further to raise and appropriate \$354,825 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 over those paid in the prior fiscal year?

Fiscal Year	Estimated Increase
2022-2023	\$354,825
2023-2024	\$258,528
2024-2025	\$297,634

The School Board (4-1-0) and recommended this appropriation.  
The Budget Committee (3-6-1) and did not recommend this appropriation.  
(Majority vote required.)

#### **Article 02: 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 \$21,724,607.00? Should this article be defeated, the default budget shall be \$21,687,345.00, 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.

The School Board (5-0-0) and the Budget Committee (6-5-0) recommend this appropriation.  
(Majority vote required.)

#### **Article 03: Add to Buildings and Grounds Capital Reserve**

Shall the Epping School District vote to raise and appropriate up to the sum of \$200,000 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.)

The School Board (5-0-0) and the Budget Committee (9-2-0) recommend this appropriation.  
(Majority vote required.)

#### **Article 04: 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.)

The School Board (5-0-0) and the Budget Committee (10-1-0) recommend this appropriation.  
(Majority vote required.)

To transact any other business which may legally become before this meeting.  
Given under our hands at said Epping this 20th day of January 2022.

EPPING SCHOOL BOARD

Deborah A. Brooks  
Dana [unclear]  
Heather B Clark  
Benjamin G. Leavitt  
Rodney A. O'Day

A true copy of warrant – attest:

EPPING SCHOOL BOARD

Deborah A. Brooks  
Dana [unclear]  
Heather B Clark  
Benjamin G. Leavitt  
Rodney A. O'Day

# 2021 Deliberative Session Minutes

February 4, 2021, 7:00 PM  
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 9, 2021 annual Voting Day.

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

School Board Chairman Deborah Brooks introduced members in attendance; Vice Chairman David Mylott, Heather Clark, Ben Leavitt and Robin O'Day; SAU #14 Superintendent Bill Furbush and Business Administrator Bonnie Sandstrom. Legal Counsel Mike Elwell attended the meeting.

Budget Committee Chairman Michael Charkowski introduced members in attendance; Vice Chairman Steve Ozols, Jen Chapman, Marc Nickerson, Mike Lecuyer, Marty Dyer, John Cody and Robert Hodgman.

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

John Cody made a motion if the Moderator Katherine Cooper would like to personally speak directly to a warrant article she should excuse herself of her position while appointing someone else as a moderator. Seconded by Marc Nickerson. Motion passed.

Moderator Cooper read the following:

**Article A: To choose the following School District officers:**

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

**Article 01: Bond for Boiler and Ventilation Renovations to the Epping Middle/High**

Shall the Epping School District vote to raise and appropriate the sum of \$998,800 for the construction and renovation of the boiler and ventilation system at the middle/high school and authorize the School Board to issue not more than \$998,800 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the School Board to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereof; and, to raise and appropriate the sum of \$25,000 for the first year's bond payment and authorize the School Board to take any other action necessary to carry out this vote?

(3/5 ballot vote required). The School Board (5-0-0) and the Budget Committee (10-0-0) recommend this appropriation.

School Board member Chairman Deborah Brooks made a motion to accept Article 1 as read. Seconded by School Board member David Mylott.

Mr. Mylott explained this is not a new problem and the boilers have been an issue for a long time. In an effort to not spend money the school board has been frugal and have been trying to maintain the boilers. As the situation continues to worsen there is a threat of not being able to open the school building due to lack of heat. The boilers are older than 35 years and have outlived their expected life. Out of the 8 boilers, 2 of the boilers are non-operable and the other 6 boilers are working at full compacity. Parts for the boilers are obsolete and impossible to find. From 2016-2019 the maintenance costs exceeded \$25,000. If the boilers stop working it will cost close to \$500.00 a day and \$8,500 a month to rent a boiler plus fuel. There is also an underground oil tank that needs to be removed.

This article will also add heat to the Middle School Gym, improve ventilation, remove a potential environmental

hazard and provide energy efficient savings with a reliable heat source.

Joe Trombley is in full support to this article. He was part of the Building Committee and bidding process. This obviously needs to be done answering concerns of the towns' infrastructure. This article is the best solution for the best price.

**Article 02: 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 \$21,212,650? Should this article be defeated, the default budget shall be \$21,218,052, 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.

The School Board (5-0-0) and the Budget Committee (9-2-0) recommend this appropriation.

School Board member Chairman Deborah Brooks made a motion to accept Article 2 as read. Seconded by School Board member David Mylott.

Epping School Superintendent Bill Furbush thanked the administrative team he worked with cutting the school budget as directed by the Budget Committee while not losing any student opportunities and classes. He believes this respectable 2.4% increase will have the least impact on students while meeting their needs. This will be an opportunity to break down the age graded model and move education forward.

Steve Ozols discussed the "Covid Relief Bill". This federal bill will be sending approximately \$365,000.00 to the school district. The custodial supplies line increased this year by \$24,000 to pay for PPE's and for COVID related items.

Mr. Ozols would like some of the money to go towards this.

**Motion by Mr. Ozols to amend the operating budget by reducing it by \$24,000 for an operational budget totaling \$21,188,650.00. Seconded by John Cody.** Discussion followed:

Mr. Furbush clarified it has been less than a week they found out about this money and there hasn't been time to develop a plan. The money is available until September 2023. The federal bill is still in draft form and the guidance regarding the allocation of this money has not been established yet. Monies spent on PPE's and other COVID related items will be returned to the district.

Mr. Trombley is not in support of this amendment. We need to look at the big picture as we don't know the true amount for 2022 or what could be cut from the budget.

Mr. Cody asked how much was retained in the budget this year? Ms. Sandstrom answered \$200,000 was brought forward from the previous year and \$119,000.00 was given back to the town.

Mike Lecuyer offered \$29,000 remote learning teacher stipends and \$29,174 lease payment for chrome books are other items that could be allocated and funded with the money also.

Mr. Charkowski asked if the SR2 Funds must be awarded within 1 year of January 2022 or awarded to the state by January 2022? Mr. Furbush explained this is a reimbursement on monies spent on ventilation, PPE and COVID related items. They don't actually receive money. The final guidance has not been completed and as of now it is in draft numbers and draft language form. More information is needed.

Mr. Hodgeman thinks the school should be able to maximize the allocations and abort this amendment.

Mr. Charkowski clarified these funds will not have to be budgeted to be spent.

As there was no more discussion. The vote was taken on the amendment. **Motion on the amendment failed 9-18.** The article will stay as written.

### **Article 03: Paraprofessional Association Collective Bargaining**

Shall the Epping School District 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 increase in salaries and benefits at the current staffing level over those paid in the prior fiscal year and further to raise and appropriate the sum of \$28,678 for the upcoming fiscal year for the 2021-2022 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?

<b>Fiscal Year</b>	<b>Estimated Increase</b>
2021-2022.....	\$28,678
2022-2023 .....	\$21,464
2023-2024 .....	\$21,975

The School Board voted (5-0-0) and the Budget Committee (11-0-0) recommend this appropriation.

School Board member Chairman Deborah Brooks made a motion to accept Article 3 as read. Seconded by School Board member David Mylott.

School Board member Heather Clark described the importance of Paraprofessionals. Paraprofessionals make classrooms more inclusive to all abilities as they stay in the classrooms, give extra help to the students and have challenging responsibilities that sometimes include taking students to the bathroom. They provide support in the classroom environment for all students and I.E.P. (Individual Education Plan) support that is required by law and give parents the right to demand compensatory education for their child.

This article will update the pay scale to remain competitive with surrounding towns. Bringing the starting pay up will alleviate the issue of filling those positions and maintain trained Paraprofessionals. The amount of Bereavement Days will be increased along with updating their life insurance from \$25,000 to \$45,000. Sick leave will be calculated by hours and not half day increments.

Mr. Charkowski is in favor of this article. The school board did an excellent job with the transparency and structure of this contract. This contract is barely keeping the town competitive with the pay scale. Paraprofessionals also do not

receive medical or retirement benefits that is costly to the town.

As there was no more discussion. The article will stay 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 \$200,000 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.

The School Board voted (5-0-0) and the Budget Committee (11-0-0) recommend this appropriation. (Majority vote required.)

School Board member Chairman Deborah Brooks made a motion to accept Article 4 as read. Seconded by School Board member David Mylott.

Mr. Leavitt stated this article will be funded with \$200,000 of fund balance and will be used to replace the Elementary School roof. By using the current balance of the Capital Reserve there will be no additional tax impact. This fund allows for emergency needs, such as a boiler shutting down.

Mr. Charkowski spoke for the Budget Committee and in support of this article. This article is consistent with the school asking to put money aside every year. The Budget Committee monitors this fund and future expenses.

As there was no more discussion. The article will stay 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 \$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.

The School Board (5-0-0) and the Budget Committee (11-0-0) recommend this appropriation. (Majority vote required.)

School Board member Chairman Deborah Brooks made a motion to



accept Article 5 as read. Seconded by School Board member David Mylott.

Mrs. Brooks explained the school budget is made a year in advance. This reserve fund is to provide for those students who move into the school district with extra requirements. This fund supports programming, bussing, staffing and equipment. If a student needs to be provided for out of district this fund is essential for them.

As there was no more discussion. The article will stay as written.

**Article 06: Citizens Petition per J. Cody, et al.**

To see if the Town of Epping will vote to direct the Town of Epping School Board to require that any and all bids for any Town of Epping school or school district goods or services be posted on the Town of Epping School District Web Site at the initiation of any bidding process. This article is to ensure greater transparency into the Town of Epping School

District's bidding processes and to allow bidders greater access to consider entertaining bids for the Town of Epping School District requests for goods and services.

John Cody from 115 Red Oak Hill Road said he crafted this warrant article. Mr. Cody used the fuel bid as an example of bids that should be posted on the School Web Site. He believes the school received one bidder as he spoke to 3 fuel distributors that weren't able to bid on the school's fuel. This procedure will increase transparency in the bidding process and allow the ability associated to keep the fuel cost down.

Legal Counsel Mike Elwell clarified this is an advisory petition and non-binding.

Mrs. Brooks wanted the public to know that 8 letters went out to fuel companies and advertised in the Manchester Union newspaper. The bids are listed on the school district web site, although not in an easy place to find. That will need to

be addressed for easier access to the bid procedure.

Mr. Trombley explained a bid is what you receive from a bid package.

**A motion was made by Joe Trombley to amend Article 6 replacing the word "bid" in the second line to "bid packages or request for proposals". Seconded by Marc Nickerson. Motion on the amendment passed 24-0.**

Moderator Cooper informed the audience Candidate's Night will be held on February 17<sup>th</sup> via ZOOM only.

As there were no more discussion, Moderator Cooper adjourned the meeting with a motion from Deborah Brooks to adjourn and a second from David Mylott at 7:56 PM.

*Respectfully Submitted,*



*Joyce Blanchard*  
School District Clerk

# 2021 Ballot Results

*Vote Certified*

*3/11/21*

*Joyce A Blanchard*

**ABSENTEE BALLOT AND OFFICIAL BALLOT  
ANNUAL SCHOOL ELECTION  
EPPING, NEW HAMPSHIRE  
MARCH 9, 2021**

*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 1

ROBERT HODGMAN *371*  
BEN LEAVITT *435*

(Write-in)

**SCHOOL DISTRICT  
TREASURER**

3 years Vote for not more than 1

MELINDA STANLEY *685*

(Write-in)

**ARTICLES**

**Article 01: Bond for Boiler and Ventilation Renovations to the Epping Middle/High**

Shall the Epping School District vote to raise and appropriate the sum of \$998,800 for the construction and renovation of the boiler and ventilation system at the middle/high school and authorize the School Board to issue not more than \$998,800 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the School Board to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereof; and, to raise and appropriate the sum of \$25,000 for the first year's bond payment and authorize the School Board to take any other action necessary to carry out this vote? (3/5 ballot vote required). The School Board (5-0-0) and the Budget Committee (10-0-0) recommend this appropriation.

*YES 602  
NO 343*

**Article 02: 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 \$21,212,650? Should this article be defeated, the default budget shall be \$21,218,052, 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. The School Board (5-0-0) and the Budget Committee (9-2-0) recommend this appropriation.

*YES 693  
NO 249*

**Article 03: Paraprofessional Association Collective Bargaining**

Shall the Epping School District 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 increase in salaries and benefits at the current staffing level over those paid in the prior fiscal year and further to raise and appropriate the sum of \$28,678 for the upcoming fiscal year for the 2021-2022 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?

Fiscal Year	Estimated Increase
2021-2022	\$28,678
2022-2023	\$21,484
2023-2024	\$21,976

*YES 593  
NO 353*

The School Board voted (5-0-0) and the Budget Committee (11-0-0) recommend 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 \$200,000 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. The School Board voted (5-0-0) and the Budget Committee (11-0-0) recommend this appropriation. (Majority vote required.)

*YES 530  
NO 403*

**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. The School Board (5-0-0) and the Budget Committee (11-0-0) recommend this appropriation. (Majority vote required.)

*YES 613  
NO 326*

**Article 06: Citizens Petition per J. Cody, et al.**

To see if the Town of Epping will vote to direct the Town of Epping School Board to require that any and all bid packages or request for proposals for any Town of Epping school or school district goods or services be posted on the Town of Epping School District Web Site at the initiation of any bidding process. This article is to ensure greater transparency into the Town of Epping School District's bidding processes and to allow bidders greater access to consider entertaining bids for the Town of Epping School District requests for goods and services.

*YES 773  
NO 158*

# Auditor's Report



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA\*\*

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian P. McDermott, CPA\*\*

Justin Larsh, CPA

Patrick J. Mohan, CPA

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

January 26, 2022

To the Members of the School Board  
Epping School District  
213 Main Street  
Epping, NH 03042

Dear Members of the Board:

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Epping School District for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 14, 2018. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Epping School District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the Epping School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the Epping School District's financial statements were:

Management's estimates of the capital asset useful lives are 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 they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense 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, and pension expense in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of the other postemployment benefit (OPEB) liabilities, deferred outflows and inflows of resources related to OPEB, and OPEB expense are based on the assumptions of future events, such as employment, mortality, and the healthcare cost

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

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trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments proposed and approved were primarily of a routine nature and a list of these adjustments for all funds is attached to this letter.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 25, 2022.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Epping School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Epping School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*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 Federal compliance testing of the ESSER I and II grants, we reviewed five purchases and only one had a purchase order. 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**

Auditor noted during review of adjusting journal entries that the entries are not being consistently reviewed and approved. Per best practice, adjusting journal entries should be reviewed and approved by an individual other than the one to record the entry. 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.

**Student Activity Scholarship Funds**

While reviewing the high school's receipts for the year, it was noted that funds were collected but not paid out for scholarships. All scholarship funds should be given to and held in the custody of the Town Trustees of Trust Funds. We recommend that all trust fund and scholarship monies be turned over to the Town Trustees as custodians from which the School District can request funds.

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. 87, *Leases***, issued in June 2017, will be effective for the School District with its fiscal year ending June 30, 2022. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.

**GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period***, issued June 2018, will be effective for the School District with its fiscal year ending June 30, 2022. This Statement will enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

**GASB Statement No. 91, *Conduit Debt Obligations***, issued May 2019, will be effective for the School District with its fiscal year ending June 30, 2023. This Statement will provide a single method of reporting conduit debt obligations and eliminate differences in practice.

**GASB Statement No. 92, *Omnibus 2020***, issued in January 2020, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

**GASB Statement No. 93, *Replacement of Interbank Offered Rates***, issued in March 2020, will be effective for the School District with its fiscal year ended June 30, 2022. The objectives of this Statement are to address accounting and financial reporting implications that result from the replacement of an IBOR.

**GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***, issued in March 2020, will be effective for the School District with its fiscal year ended June 30, 2023. The objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

**GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***, issued in May 2020, will be effective for the School District with its fiscal year ended June 30, 2023. This statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition.



**GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84 and a Supersession of GASB Statement No. 32***, issued in January 2020, will be effective for the School District with its fiscal year ended June 30, 2022. The objectives of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans and other employee benefit plans, while mitigating the costs associated with reporting those plans.

We applied certain limited procedures to the following, which are required supplementary information (RSI) that supplements the basic financial statements:

- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules, and Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the members of the School Board and management of the Epping School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



PLODZIK & SANDERSON  
Professional Association

*Attachment:  
Gov Letter AJE Attachment*



# SPED Detailed Expenditure

EPPING SCHOOL DISTRICT 2020-2021

DETAILED EXPENDITURE & REVENUE DATA FOR SPECIAL EDUCATION (HANDICAPPED / DISABLED ONLY) ( ALL FUNDS)

REQUIRED PER RSA 32:11-a

<u>EXPENDITURE</u>	<u>2019-2020</u>	<u>2020-2021</u>
Instruction	\$2,786,737	\$2,001,670
Related Services	\$848,677	\$1,133,117
Administration	\$317,240	\$198,860
Legal	\$2,382	\$0
Transportation	\$223,979	\$210,361
<b>TOTAL</b>	<b>\$4,179,015</b>	<b>\$3,544,009</b>

<u>REVENUE</u>	<u>2019-2020</u>	<u>2020-2021</u>
Tuition (Local)	\$0	\$0
Special Education (Adequacy) (State)	\$310,879	\$301,875
Catastrophic Aid (State)	\$163,433	\$50,164
Medicaid (Federal)	\$6,608	\$47,266
Disability Programs (Federal)	\$256,143	\$380,501
<b>TOTAL</b>	<b>\$737,063</b>	<b>\$779,806</b>

<u>EXPENDITURE</u>	<u>2019-2020</u>	<u>2020-2021</u>
MINUS REVENUE	\$3,441,952	\$2,764,203

DETAILED EXPENDITURE & REVENUE DATA FOR SPECIAL EDUCATION (CULTURALLY DEPRIVED, BILINGUAL, AND GIFTED & TALENTED) ( ALL FUNDS)

<u>BILINGUAL EDUCATION</u>	<u>2019-2020</u>	<u>2020-2021</u>
Expenditure	\$82,264	\$18,051
Revenue	\$5,805	\$5,099
Expenditure minus Revenue	\$76,459	\$12,952

No expense / revenue reported for culturally deprived or gifted/talented.







## School Directory

<b>Epping Elementary School</b> .....	679-8018
Interim Principal: Mandy Murphy – ext. 3221, <a href="mailto:mandy.murphy@eppingsd.org">mandy.murphy@eppingsd.org</a>	
<b>Epping Middle High School</b> .....	679-2544
Co-Interim Principals: Susan Gualtieri – ext. 4107, <a href="mailto:sgualtieri@eppingsd.org">sgualtieri@eppingsd.org</a> , John Adams – ext. 4105, <a href="mailto:john.adams@eppingsd.org">john.adams@eppingsd.org</a>	
<b>Epping School District SAU 14</b> .....	679-8003
Superintendent: Bill Furbush – ext. 7101, <a href="mailto:bfurbush@eppingsd.org">bfurbush@eppingsd.org</a>	
Admin. Assistant to Superintendent: Ellen Needham – ext. 7101, <a href="mailto:eneedham@eppingsd.org">eneedham@eppingsd.org</a>	
Business Administrator: Christine Vayda – ext. 7104, <a href="mailto:christine.vayda@eppingsd.org">christine.vayda@eppingsd.org</a>	
Financial Admin. Assistant: Yvonne Ouellette – ext. 7106, <a href="mailto:youellette@eppingsd.org">youellette@eppingsd.org</a>	
Student Services Director: Cathy Zylinski – ext. 7105, <a href="mailto:czylinski@eppingsd.org">czylinski@eppingsd.org</a>	
Student Services Admin. Assistant: Christine Cue – ext. 7103, <a href="mailto:christine.cue@eppingsd.org">christine.cue@eppingsd.org</a>	

## 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

<b>Administrator</b> .....	679-5441
Gregory C. Dodge - ext. 22, administrator@townofepping.com	
<b>Animal Control</b> .....	679-5834
<b>Assessor's Office</b> .....	679-5441
Joyce Blanchard - ext. 20, secretary@townofepping.com	
<b>Building Department (Inspectors: Building, Wire, Gas and Plumbing)</b> .....	679-5441
Dennis Pelletier - ext. 25, buildinginspector@townofepping.com	
Cheryl Parrillo - ext. 32, buildingassistant@townofepping.com	
<b>Code Enforcement</b> .....	679-5441
Kellie Walsh - ext. 33, planner@townofepping.com	
<b>Epping Television</b> .....	679-5441
<b>Finance Department</b> .....	679-5441
Lisa Fogg - ext. 27, finance@townofepping.com.	
<b>Fire Department</b> .....	Emergency - 911
Chief, Don DeAngelis - ddeangelis@eppingfire.com	
	Non-Emergency - 679-5446
<b>Harvey Mitchell Public Library</b> .....	734-4587
Ben Brown - harvmitch@gmail.com	
<b>Health Inspector</b> .....	679-5441
Dennis Pelletier - ext. 25, buildinginspector@townofepping.com	
<b>Planning/Zoning</b> .....	679-5441
Phyllis McDonough - ext. 34, planningboard@townofepping.com	
Brittney Howard - ext. 33, planner@townofepping.com	
<b>Police Department</b> .....	Emergency - 911
Chief, Mike Wallace - eppingnhpd@comcast.net	
	Non-Emergency - 679-5122
<b>Recreation Department</b> .....	679-3006
Nicole Bizzaro - rec@townofepping.com	
<b>Epping School District</b> .....	679-8003
Bill Furbush - ext 101, bfurbush@eppingsd.org	
<b>Selectmen's Office</b> .....	679-5441
Gregory C. Dodge, Town Administrator - ext. 22, administrator@townofepping.com	
Joyce Blanchard - ext. 20, secretary@townofepping.com	
<b>Tax Collector / Town Clerk</b> .....	679-8288
Erika L. Robinson - ext. 31, clerkandtax@townofepping.com	
Jennifer Guenard - ext. 30, deputyclerk@townofepping.com	
<b>Water, Sewer &amp; Public Works (Water, Sewer, Highway and Transfer Station)</b> .....	679-5441
Dennis Koch - ext. 28, waterandsewer@townofepping.com	
<b>Welfare Department</b> .....	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](http://www.townofepping.com)

**2021 Epping Conservation Photo Contest  
Winners (tie):**

*Bridge of Discovery at John B. Folsom  
Conservation Area by Matt Levesque (right)*

*Below: Swallowtail Butterfly at Rollins Brook  
by Lana Savarese (below)*

