



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	
MIKE LECUYER	MEMBER	
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/>



New Hampshire
Department of
Revenue Administration

2022
MS-27

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)
Instruction								
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
Instruction Subtotal			\$10,698,383	\$11,442,991	\$7,747,112	\$0	\$7,747,112	\$0
Support Services								
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
Support Services Subtotal			\$2,532,601	\$2,852,898	\$2,036,938	\$0	\$2,036,938	\$0
General Administration								
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
General Administration Subtotal			\$88,112	\$86,959	\$85,449	\$0	\$85,449	\$0
Executive Administration								
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



New Hampshire
Department of
Revenue Administration

2022
MS-27

Proposed Budget

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

Non-Instructional Services

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

Facilities Acquisition and Construction

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
Facilities Acquisition and Construction Subtotal			\$0	\$998,805	\$5	\$0	\$5	\$0

Other Outlays

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
Other Outlays Subtotal			\$1,007,084	\$1,030,820	\$1,122,837	\$0	\$1,122,837	\$0

Fund Transfers

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
Fund Transfers Subtotal			\$37,441	\$538,746	\$507,726	\$0	\$507,726	\$0

Total Operating Budget Appropriations	\$21,724,607	\$0	\$21,724,607	\$0
--	---------------------	------------	---------------------	------------



New Hampshire
Department of
Revenue Administration

2022
MS-27

Proposed Budget

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



New Hampshire
Department of
Revenue Administration

2022
MS-27

Proposed Budget

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



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
Local Sources					
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
Local Sources Subtotal			\$394,000	\$420,675	\$420,675
State Sources					
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	02	\$5,400	\$6,647	\$6,647
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$5,000	\$0	\$0
State Sources Subtotal			\$370,275	\$370,686	\$370,686
Federal Sources					
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	02	\$20,000	\$20,000	\$20,000
4590-4999	Other Federal Sources (non-4810)		\$267,703	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$728,879	\$674,356	\$674,356



Proposed Budget

Other Financing Sources

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	04, 03	\$0	\$300,000	\$300,000
9999	Fund Balance to Reduce Taxes	02	\$0	\$200,000	\$200,000
Other Financing Sources Subtotal			\$1,248,800	\$500,000	\$500,000
Total Estimated Revenues and Credits			\$2,741,954	\$1,965,717	\$1,965,717



New Hampshire
Department of
Revenue Administration

2022
MS-27

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
Total Appropriations	\$22,379,432	\$22,024,607
Less Amount of Estimated Revenues & Credits	\$1,965,717	\$1,965,717
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$20,413,715	\$20,058,890



Proposed Budget

1. Total Recommended by Budget Committee	\$22,024,607
---	---------------------

Less Exclusions:

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
---	-------------

7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$20,901,770
---	---------------------

8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,090,177
---	-------------

Collective Bargaining Cost Items:

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
---	-----

12. Bond Override (RSA 32:18-a), Amount Voted	\$0
--	------------

Maximum Allowable Appropriations Voted at Meeting:	\$24,114,784
(<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	