



New Hampshire
Department of
Revenue Administration

2024
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, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

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

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Joe Chapman	Budget	
Matthew	Budget	
CHRISTIN MCCORMACK	Budget	
Jordene Sargent	Budget	
Jason Caterino	Budget	
Robert O'Neil	SIB Rep	
Mark Bellare		
Justin W. Cady	School Tax Rep	

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/>



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Department of
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Appropriations

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



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Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$643,739	\$607,074	\$633,077	\$0	\$633,077	\$0
2400-2499	School Administration Service	03	\$847,667	\$832,821	\$838,477	\$0	\$838,477	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$1,781,337	\$1,619,924	\$1,552,451	\$0	\$1,552,451	\$0
2700-2799	Student Transportation	03	\$767,095	\$922,224	\$945,856	\$0	\$945,856	\$0
2800-2999	Support Service, Central and Other	03	\$5,205,297	\$6,268,570	\$6,805,229	\$0	\$6,805,229	\$0
Executive Administration Subtotal			\$9,245,135	\$10,250,613	\$10,775,090	\$0	\$10,775,090	\$0

Non-Instructional Services								
3100	Food Service Operations	03	\$0	\$430,083	\$505,329	\$0	\$505,329	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$430,083	\$505,329	\$0	\$505,329	\$0

Facilities Acquisition and Construction								
4100	Site Acquisition	03	\$0	\$1	\$1	\$0	\$1	\$0
4200	Site Improvement	03	\$0	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	03	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	03	\$0	\$1	\$1	\$0	\$1	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$4	\$4	\$0	\$4	\$0

Other Outlays								
5110	Debt Service - Principal	03	\$0	\$1,045,691	\$1,040,000	\$0	\$1,040,000	\$0
5120	Debt Service - Interest	03	\$0	\$67,638	\$79,399	\$0	\$79,399	\$0
Other Outlays Subtotal			\$0	\$1,113,329	\$1,119,399	\$0	\$1,119,399	\$0



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Fund Transfers								
5220-5221	To Food Service	03	\$0	\$1	\$25,000	\$0	\$25,000	\$0
5222-5229	To Other Special Revenue	03	\$0	\$462,822	\$461,965	\$0	\$461,965	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal		\$0	\$462,823	\$486,965	\$0	\$486,965	\$0
	Total Operating Budget Appropriations			\$24,644,683	\$0	\$24,644,683	\$0	\$0

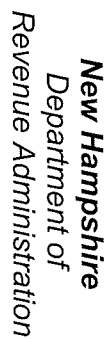


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Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025				Budget Committee's Appropriations for period ending 6/30/2025			
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	04	\$300,000	\$0	\$300,000	\$0	\$300,000	\$0	\$300,000	\$0
<i>Purpose: Building and Grounds Trust Fund</i>										
5251	To Capital Reserve Fund	05	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0
<i>Purpose: Add to Special Education Capital Reserve Fund</i>										
Total Proposed Special Articles			\$350,000	\$0	\$350,000	\$0	\$350,000	\$0	\$350,000	\$0



Individual Warrant Articles



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Revenues

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



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Federal Sources					
4100-4539	Federal Program Grants	03	\$767,769	\$461,965	\$461,965
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$189,749	\$118,000	\$118,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	03	\$20,000	\$20,000	\$20,000
4590-4999	Other Federal Sources (non-4810)	03	\$0	\$56,000	\$56,000
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$977,518	\$655,965	\$655,965
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	03	\$0	\$25,000	\$25,000
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04, 05	\$0	\$350,000	\$350,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$375,000	\$375,000
Total Estimated Revenues and Credits			\$1,862,542	\$1,956,590	\$1,956,590



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Budget Summary

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



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Supplemental Schedule

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