



2018  
MS-27

School Budget Form  
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, 2018 to June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 24, 2018

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
Don MacClaren	Chairman	
Steve Ozols	Vice-Chairman	
Jacklyn Ulban	Member	
Jeff Leombruno	Member	
Jen Chapman	Member	
Mark Nickerson	Member	
Michael Charkowski	Member	
Cody Belanger	Member	
Robin O'Day	Member	
Adam Munguia	Selectment's Representative	

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**

**2018**  
**MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$6,229,170	\$6,696,503	\$6,689,110	\$0	\$6,689,110	\$0
1200-1299	Special Programs	02	\$3,133,321	\$3,124,237	\$2,990,514	\$0	\$2,990,514	\$0
1300-1399	Vocational Programs	02	\$122,359	\$101,844	\$115,830	\$0	\$115,830	\$0
1400-1499	Other Programs	02	\$405,901	\$437,338	\$434,384	\$0	\$434,384	\$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>Instruction Subtotal</b>			<b>\$9,890,751</b>	<b>\$10,359,922</b>	<b>\$10,229,838</b>	<b>\$0</b>	<b>\$10,229,838</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$1,359,158	\$1,405,188	\$1,505,392	\$0	\$1,505,392	\$0
2200-2299	Instructional Staff Services	02	\$979,498	\$974,065	\$1,047,968	\$0	\$1,047,968	\$0
<b>Support Services Subtotal</b>			<b>\$2,338,656</b>	<b>\$2,379,253</b>	<b>\$2,553,360</b>	<b>\$0</b>	<b>\$2,553,360</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	\$50,905	\$57,100	\$51,905	\$0	\$51,905	\$0
<b>General Administration Subtotal</b>			<b>\$50,905</b>	<b>\$57,100</b>	<b>\$51,905</b>	<b>\$0</b>	<b>\$51,905</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	\$810,872	\$812,371	\$840,777	\$0	\$840,777	\$0
2400-2499	School Administration Service	02	\$1,129,249	\$1,155,100	\$1,129,738	\$0	\$1,129,738	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,757,237	\$1,703,459	\$1,696,658	\$0	\$1,696,658	\$0
2700-2799	Student Transportation	02	\$630,151	\$746,855	\$769,216	\$0	\$769,216	\$0
2800-2899	Support Service, Central and Other	02	\$182,400	\$191,204	\$199,926	\$0	\$199,926	\$0
<b>Executive Administration Subtotal</b>			<b>\$4,509,909</b>	<b>\$4,608,989</b>	<b>\$4,636,315</b>	<b>\$0</b>	<b>\$4,636,315</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								

## Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
3100	Food Service Operations	02	\$418,590	\$422,045	\$431,144	\$0	\$431,144	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$418,590</b>	<b>\$422,045</b>	<b>\$431,144</b>	<b>\$0</b>	<b>\$431,144</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal	02	\$605,000	\$635,000	\$665,000	\$0	\$665,000	\$0
5120	Debt Service - Interest	02	\$299,588	\$268,589	\$202,685	\$0	\$202,685	\$0
<b>Other Outlays Subtotal</b>			<b>\$904,588</b>	<b>\$903,589</b>	<b>\$867,685</b>	<b>\$0</b>	<b>\$867,685</b>	<b>\$0</b>
<b>Fund Transfers</b>								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	02	\$0	\$538,746	\$538,746	\$0	\$538,746	\$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>\$0</b>	<b>\$538,746</b>	<b>\$538,746</b>	<b>\$0</b>	<b>\$538,746</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>			<b>\$18,113,399</b>	<b>\$19,269,644</b>	<b>\$19,308,993</b>	<b>\$0</b>	<b>\$19,308,993</b>	<b>\$0</b>



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**Special Warrant Articles**

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
			\$0	\$0	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	01	\$0	\$0	\$1,300,000	\$0	\$1,300,000	\$0
	<i>Purpose: Bond for HVAC Renovations to the Epping Elementary</i>							
5120	Debt Service - Interest	01	\$0	\$0	\$16,763	\$0	\$16,763	\$0
	<i>Purpose: Bond for HVAC Renovations to the Epping Elementary</i>							
5251	To Capital Reserve Fund	04	\$100,000	\$0	\$200,000	\$0	\$200,000	\$0
	<i>Purpose: Add to Buildings and Grounds Capital Reserve</i>							
5251	To Capital Reserve Fund	05	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0
	<i>Purpose: Add to Special Education Capital Reserve Fund</i>							
<b>Total Proposed Special Articles</b>			<b>\$150,000</b>	<b>\$0</b>	<b>\$1,566,763</b>	<b>\$0</b>	<b>\$1,566,763</b>	<b>\$0</b>



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**Individual Warrant Articles**

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
1100-1199	Regular Programs	03	\$0	\$0	\$5,346	\$0	\$5,346	\$0
		<i>Purpose: Paraprofessional Association Collective Bargaining</i>						
1200-1299	Special Programs	03	\$0	\$0	\$37,577	\$0	\$37,577	\$0
		<i>Purpose: Paraprofessional Association Collective Bargaining</i>						
2000-2199	Student Support Services	03	\$0	\$0	\$1,456	\$0	\$1,456	\$0
		<i>Purpose: Paraprofessional Association Collective Bargaining</i>						
2200-2299	Instructional Staff Services	03	\$0	\$0	\$1,391	\$0	\$1,391	\$0
		<i>Purpose: Paraprofessional Association Collective Bargaining</i>						
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>	<b>\$45,770</b>	<b>\$0</b>	<b>\$45,770</b>	<b>\$0</b>



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

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**Revenues**

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Local Sources</b>					
1300-1349	Tuition	02	\$34,451	\$45,451	\$45,451
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	02	\$249,000	\$252,003	\$252,003
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$145,466	\$134,000	\$134,000
<b>Local Sources Subtotal</b>			<b>\$428,917</b>	<b>\$431,454</b>	<b>\$431,454</b>
<b>State Sources</b>					
3210	School Building Aid	02	\$267,875	\$279,875	\$279,875
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$120,000	\$120,000	\$120,000
3240-3249	Vocational Aid	02	\$12,000	\$12,000	\$12,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$5,200	\$5,200	\$5,200
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	02	\$5,000	\$5,000	\$5,000
<b>State Sources Subtotal</b>			<b>\$410,075</b>	<b>\$422,075</b>	<b>\$422,075</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$267,703	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$167,845	\$173,941	\$173,941
4570	Disabilities Programs	02	\$271,043	\$271,043	\$271,043
4580	Medicaid Distribution	02	\$210,000	\$165,000	\$165,000
4590-4999	Other Federal Sources (non-4810)	02	\$0	\$267,703	\$267,703
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$916,591</b>	<b>\$877,687</b>	<b>\$877,687</b>
<b>Other Financing Sources</b>					

## Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5110-5139	Sale of Bonds or Notes	01	\$0	\$1,100,000	\$1,100,000
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	01	\$0	\$200,000	\$200,000
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	02, 04, 05	\$200,000	\$450,000	\$450,000
9999	Fund Balance to Reduce Taxes		\$305,487	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$505,487</b>	<b>\$1,750,000</b>	<b>\$1,750,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$2,261,070</b>	<b>\$3,481,216</b>	<b>\$3,481,216</b>



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Budget Summary

Item	Current Year	School Board Ensuuing FY (Recommended)	Budget Committee Ensuuing FY (Recommended)
Operating Budget Appropriations	\$19,304,794	\$19,308,993	\$19,308,993
Special Warrant Articles	\$50,000	\$1,566,763	\$1,566,763
Individual Warrant Articles	\$150,000	\$45,770	\$45,770
Total Appropriations	\$19,504,794	\$20,921,526	\$20,921,526
Less Amount of Estimated Revenues & Credits	\$2,103,710	\$3,481,216	\$3,481,216
Less Amount of State Education Tax/Grant		\$4,798,679	\$4,798,679
<b>Estimated Amount of Taxes to be Raised</b>		<b>\$12,641,631</b>	<b>\$12,641,631</b>





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**Supplemental Schedule**

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<b>1. Total Recommended by Budget Committee</b>	<b>\$20,921,526</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$665,000
3. Interest: Long-Term Bonds & Notes	\$202,685
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$867,685
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$20,053,841</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$2,005,384
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$45,770
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> <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	<b>\$22,926,910</b>

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