

2023 Annual Report

Epping School District



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

The Epping School District Mission Statement

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

Epping School District Officers 2023-2024

School Board

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

Administration

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

School Building Administrators

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

School District Officers

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

Letters to the Community

School Board

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

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

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

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

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

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

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

Sincerely,
Heather Clark, Epping School Board Chair

Superintendent's Message

Dear Epping Community,

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

School Vision and Daily Practices

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

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

Student and Staff Safety

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

Enrollment

As of 10/1/2023

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

Total Enrollment

for Grades 1-12: 757

Kindergarten Enrollment: 70

Preschool Enrollment: 43

Statistical Data: School Year 2022-2023

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

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

Graduation Requirements and Course Offerings

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

Reading Instruction and Student Achievement

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

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

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



EES Educators

Elementary School



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

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

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



Our Team of Educators

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

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

Curriculum, Instruction and Assessment

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

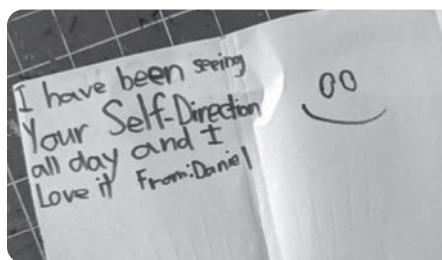
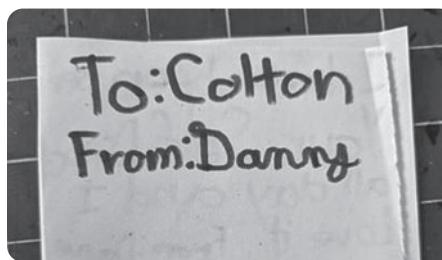
Marianne Nice, a highly skilled and effective Literacy consultant. Our staff benefitted tremendously from her in-depth consultation and coaching. In addition to our work with Marianne Nice, the Epping Elementary Staff spent a tremendous amount of time over the school year reflecting on current Literacy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

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



Work Study Practices

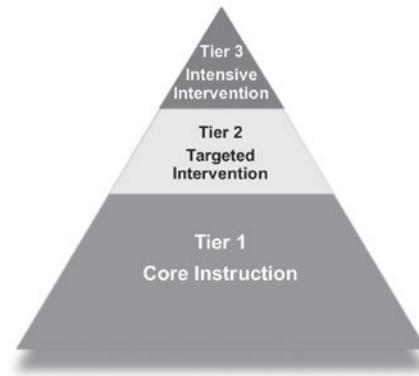
A strong focus for the 22/23 school year was embedding the Epping School District's Profile of A Learner (compass) into our elementary culture. Within the compass image, you will see four Work Study Practices: Collaboration, Communication, Innovation, and Self-Direction. As part of our 22/23 school goals,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



MTSS Structure

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

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



NWEA Assessments

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

PTO Support

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

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



PTO support



New Gaga Ball Pit

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

Nature Based Learning

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

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

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

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



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

Thank you, Epping!

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

Middle/High School



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

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

Curriculum, Instruction, and Assessment

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



It Matters That You're Here
Mural painted by Melissa Morin, Summer 2023
Made possible by the support of the EES PTO

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

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



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



Portrait of a Graduate

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

Culture and Climate

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



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

are the most successful schools.

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

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

Department of Student Services

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

Instructional Growth/ Pathway to Success

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

1. Executive Functioning Skills:

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



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

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

2. Universal Design for Learning:

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

Culture/Climate/Wellness

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

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



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

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

Related Services Providers

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

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

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

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

*Respectfully submitted,
Catherine Zylinski
Director of Student Services*

College Acceptances Class of 2023

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

2022-2023 School Salaries

2022-2023 School Salaries

Name	Position Type	Amount	Name	Position Type	Amount
Anderson, Emily	Teacher	\$68,323.00	Carlino, April	Teacher	\$46,539.00
Arsenault, Sarah E	Teacher	\$47,117.52	Carr, Rachel N	Teacher	\$57,210.00
Arsenault, Stephanie A	Paraprofessional	\$27,015.04	Champney, Sandra Lynn	Maintenance	\$43,221.60
Bade, Kimberly D	Support	\$26,850.04	Chauvette, Leanne J	Teacher	\$27,357.14
Baker, Stephanie A	Teacher	\$66,953.00	Chevalier, Daphne M	Teacher	\$63,483.00
Barlow, Anne H	Paraprofessional	\$4,265.76	Ciccarello, Emily M	Teacher	\$49,210.00
Barrett, Kelli A	Teacher	\$46,392.00	Clayton, Nicole M	Teacher	\$50,844.00
Bastien, Daniel T	Teacher	\$65,734.00	Cole, Andrea M	Teacher	\$16,189.92
Beachard, Shawn D	Maintenance	\$27,472.00	Coleman, Sheryl A	Paraprofessional	\$25,922.52
Beidleman, Amanda J	Teacher	\$71,521.00	Cook, Geraldine A	Paraprofessional	\$27,015.04
Bell, Tracy	Support	\$45,334.80	Couture, Brett R	Paraprofessional	\$21,068.26
Bettencourt, Terilyn	Teacher	\$47,780.00	Crutchfield, Moss	Administrator	\$72,500.00
Betts, Karen A	Teacher	\$46,539.00	Cue, Christine	Support	\$57,587.04
Bills, Maureen A	Paraprofessional	\$27,015.04	Dangora, Bailey R	Teacher	\$66,953.00
Bisaillon, Melorah K	Teacher	\$71,521.00	Daniels, Lisa A	Teacher	\$63,755.00
Bishop, Caitlin M	Teacher	\$42,472.00	Degruttola, Nicholas Iii	Teacher	\$66,953.00
Blaisdell, Jessica A	Paraprofessional	\$21,664.18	Devizio, Deanna	Support	\$78,516.00
Bolduc Jr, Ephrem E	Maintenance	\$41,801.76	Dobe, Aaron J	Teacher	\$42,472.00
Bolio, Brittany	Maintenance	\$29,808.00	Donahue, Danielle R	Teacher	\$68,323.00
Bouchard, Jessica L	Teacher	\$47,931.00	Dovey, Alyson E	Teacher	\$50,354.00
Boudreau, Sarah J	Teacher	\$66,953.00	Dowling, Karen L	Teacher	\$66,953.00
Bourgoin, Benjamin M	Administrator	\$49,579.00	Doyle, Stephanie	Teacher	\$66,953.00
Bourgoin, Benjamin M	Teacher	\$26,101.00	Dulac, Lynn	Teacher	\$40,173.00
Bowers, Ashley A	Teacher	\$40,173.00	Dunton, Kayla	Teacher	\$42,472.00
Brown, Erin M	Teacher	\$46,392.00	Duxbury, Kayla N	Teacher	\$43,739.00
Bruce, Alec C	Support	\$45,351.36	Dwyer, Tracy B	Teacher	\$34,341.44
Buchanan, Katie L	Teacher	\$64,668.00	Dyer, Deborah A	Teacher	\$66,953.00
Bullock, Linda A	Food Service Assistant	\$16,893.95	Ebrahimi, Isabel N	Support	\$6,396.00
Cabral, Cheyenne M	Paraprofessional	\$18,399.03	Edge, Allison M	Teacher	\$50,844.00
Cadmus, Andrew J	Paraprofessional	\$8,138.00	Eldredge, Ronald	Maintenance	\$47,543.76
Callahan, Corinne R	Support	\$325.00	Elliott, John R	Maintenance	\$23,936.00
Callahan, Rebecca	Teacher	\$45,929.00	Esposito, Lisa M	Paraprofessional	\$31,336.48
Cameron, Maria J	Paraprofessional	\$4,885.92	Farnum, Stephen R	Support	\$51,197.76
Campbell, Sarah K	Teacher	\$66,953.00	Ferland, Lisa M	Support	\$24,524.50
Cantrell, Sara B	Teacher	\$68,323.00	Fiore, Jayne C	Paraprofessional	\$25,053.47
Carleton, Nicole M	Support	\$21,180.25	Fisher, Sharon L	Support	\$19,867.32

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

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

2022-2023 School Salaries (continued)

Name	Position Type	Amount	Name	Position Type	Amount
Nicosia, Mary Ann	Paraprofessional	\$27,015.04	Stalzer, Krista A	Administrator	\$89,010.00
O'Neil, Emily L	Teacher	\$47,780.00	Stanley-Berting, Kathleen	Teacher	\$58,753.00
Ollari Barry, Jennifer F	Teacher	\$42,606.00	Steele, James P	Food Service Assistant	\$6,014.25
Palange, David C	Teacher	\$35,298.52	Stempek, Kimberley A	Paraprofessional	\$19,429.48
Palange, David C	Teacher	\$34,547.48	Street, Shawna R	Teacher	\$47,093.44
Parzych, Joseph R	Administrator	\$82,100.00	Sturzo, Stephanie S	Support	\$44,805.60
Pattee, Rachael J	Teacher	\$63,755.00	Sweitzer, Lindsey W	Teacher	\$63,755.00
Pelland, Jennifer C	Teacher	\$47,302.00	Swibble, Sarah N	Teacher	\$40,173.00
Pender, Jacqueline S	Teacher	\$66,953.00	Sydow, Jessica M	Teacher	\$11,480.90
Perry, Rachel A	Teacher	\$42,606.00	Thornton, Sean M	Maintenance	\$36,748.80
Peterson, Alysha M	Teacher	\$45,188.00	Toomire, Maureen J	Food Service Assistant	\$14,181.75
Peterson, Michelle N	Teacher	\$45,046.00	Tulchinsky, Taryn E	Teacher	\$46,539.00
Petrie, Luetta M	Paraprofessional	\$25,922.52	Vayda, Christine A	Administrator	\$97,150.00
Pham, Gwen	Support	\$50,112.00	Velluto, Sarah E	Paraprofessional	\$25,922.52
Roberts, Wendy S	Food Service Assistant	\$14,444.38	Vitolo, Marissa N	Teacher	\$63,755.00
Robinson, Annette M	Paraprofessional	\$27,015.04	Wagner, Sarah C	Support	\$68,000.00
Rooney, Elizabeth M	Teacher	\$43,878.00	Weeks, Kaley E	Teacher	\$50,354.00
Rowell, Stephanie L	Support	\$12,540.00	Weisberg, Pat	Teacher	\$71,521.00
Rup, Thomas J	Administrator	\$82,950.00	Welch, Samantha A	Teacher	\$47,780.00
Russell, Jennifer L	Teacher	\$41,371.00	Welsh, Hannah K	Teacher	\$47,302.00
Sarette, Rebecca S	Support	\$33,376.00	Wendelken, Dorothy A	Paraprofessional	\$28,095.15
Scherbon, Karen R	Teacher	\$43,303.00	Wisminiti, Cheryl L	Teacher	\$60,504.00
Schmidt, Cathy	Teacher	\$47,123.00	Wood, Michelle Lee	Teacher	\$47,302.00
Seaman, Karen J	Paraprofessional	\$27,015.04	Woodward, Amy M	Paraprofessional	\$16,797.50
Sheehan, Cynthia L	Support	\$8,320.00	Yates, Catherine C	Teacher	\$71,521.00
Slack, Cameron	Teacher	\$42,472.00	Yeznick, Erin C	Support	\$8,400.00
Smith, Deryn A	Teacher	\$50,354.00	Young, Meghan A	Teacher	\$53,937.00
Snyder, Tiffany R	Support	\$39,160.80	Yuhas, Julie A	Teacher	\$64,668.00
St Cyr, Lindsay K	Teacher	\$50,683.00	Zylinski, Catherine F	Administrator	\$105,840.00



Proposed Budget
Epping Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:

July 1, 2024 to June 30, 2025

Form Due Date: **20 Days after the Annual Meeting**

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

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Tom Chapman	Budget	
Matthew Heald	Budget	
Charles McCormack	Budget	
Jacqueline Sargent	Budget	
Jason Caterino	Budget	
Robin Galloway	SIB Rep	
Mark Ladd	School Board Rep	
Eric M. Ladd	School Board 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/>

2024 School Budget and Warrant Articles



New Hampshire Department of Revenue Administration

2024
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations 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

New Hampshire
Department of
Revenue Administration



2024
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Executive Administration							
2320 (310)	SAU Management Services	03	\$643,739	\$607,074	\$633,077	\$0	\$0
2320-2399	All Other Administration	03	\$847,667	\$832,821	\$838,477	\$0	\$838,477
2400-2499	School Administration Service	03	\$0	\$0	\$0	\$0	\$0
2500-2599	Business	03	\$1,781,337	\$1,619,924	\$1,552,451	\$0	\$1,552,451
2600-2699	Plant Operations and Maintenance	03	\$707,095	\$922,224	\$945,856	\$0	\$945,856
2700-2799	Student Transportation	03	\$5,205,297	\$6,268,570	\$6,805,229	\$0	\$6,805,229
2800-2999	Support Service, Central and Other	03	\$9,245,135	\$10,250,613	\$10,775,090	\$0	\$10,775,090
Non-Instructional Services							
3100	Food Service Operations	03	\$0	\$430,083	\$505,329	\$0	\$505,329
3200	Enterprise Operations	03	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal							
Facilities Acquisition and Construction							
4100	Site Acquisition	03	\$0	\$1	\$1	\$0	\$1
4200	Site Improvement	03	\$0	\$1	\$1	\$0	\$1
4300	Architectural/Engineering	03	\$0	\$1	\$1	\$0	\$1
4400	Educational Specification Development	03	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	03	\$0	\$1	\$1	\$0	\$1
4600	Building Improvement Services	03	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	03	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal							
Other Outlays							
5110	Debt Service - Principal	03	\$0	\$1,045,691	\$1,040,000	\$0	\$1,040,000
5120	Debt Service - Interest	03	\$0	\$67,638	\$79,399	\$0	\$79,399
Other Outlays Subtotal							
2024 School Budget and Warrant Articles							
2023 Epping, NH, Budget 2024-25, 1/1/2024, 12:50:15, Page 3 of 10							

2024 School Budget and Warrant Articles



New Hampshire Department of Revenue Administration

2024
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)
Fund Transfers							
5220-5221	To Food Service	03	\$0	\$1	\$25,000	\$0	\$25,000
5222-5229	To Other Special Revenue	03	\$0	\$462,822	\$461,965	\$0	\$461,965
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$462,823	\$486,965	\$0	\$486,965
Total Operating Budget Appropriations							
				\$24,644,683	\$0	\$24,644,683	\$0

New Hampshire
Department of
Revenue Administration



2024
MS-27

Special Warrant Articles

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

2024 School Budget and Warrant Articles



New Hampshire Department of Revenue Administration

2024
MS-27

Individual Warrant Articles

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

New Hampshire
Department of
Revenue Administration



2024
MS-27

Revenue Administration

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

2024 School Budget and Warrant Articles

New Hampshire
Department of
Revenue Administration



2024
MS-27

Revenues		School Board's Estimated Revenues for period ending 6/30/2025		Budget Committee's Estimated Revenues for period ending 6/30/2025	
Account	Source	Article	Revised Revenues for period ending 6/30/2024	Estimated Revenues for period ending 6/30/2025	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
4590-4899	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

New Hampshire
Department of
Revenue Administration



2024
MS-27

2024 School Budget and Warrant Articles

Budget Summary

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

2024 School Budget and Warrant Articles

New Hampshire
Department of
Revenue Administration



2024
MS-27

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 (Sum of Lines 2 through 5 above)	\$1,119,399
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$24,020,577
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$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:
(Line 1 + Line 8 + Line 11 + Line 12)**

\$27,542,034



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Default Budget of the School District

Epping Local School

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

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

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

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Heather Clark	Chair	Heather B Clark
Ben Leavitt	member	Benjamin B. Leavitt
Julie Knight	member	Julie Knight
Jennifer Jacoby	member	Jennifer Jacoby
Robin O'Day	member	Robin A. O'Day

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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$4,859,661	\$446,963	\$0	\$5,306,624
1200-1299	Special Programs	\$3,069,254	\$77,188	\$0	\$3,146,442
1300-1399	Vocational Programs	\$165,500	\$67,305	\$0	\$232,805
1400-1499	Other Programs	\$320,134	(\$277)	\$0	\$319,857
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$8,414,549	\$591,179	\$0	\$9,005,728
Support Services					
2000-2199	Student Support Services	\$1,227,133	\$212,722	\$0	\$1,439,855
2200-2299	Instructional Staff Services	\$987,280	\$19,885	\$0	\$1,007,165
Support Services Subtotal		\$2,214,413	\$232,607	\$0	\$2,447,020
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$87,175	(\$15,100)	\$0	\$72,075
General Administration Subtotal		\$87,175	(\$15,100)	\$0	\$72,075
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$607,074	\$28,684	\$0	\$635,758
2400-2499	School Administration Service	\$832,821	(\$4,308)	\$0	\$828,513
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$1,619,924	(\$118,489)	(\$10,000)	\$1,491,435
2700-2799	Student Transportation	\$922,224	(\$39,800)	\$0	\$882,424
2800-2999	Support Service, Central and Other	\$6,268,570	\$427,700	\$0	\$6,696,270
Executive Administration Subtotal		\$10,250,613	\$293,787	(\$10,000)	\$10,534,400
Non-Instructional Services					
3100	Food Service Operations	\$430,083	\$18,288	\$0	\$448,371
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$430,083	\$18,288	\$0	\$448,371



Appropriations

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



Reasons for Reductions/Increases & One-Time Appropriations

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

2024 EPPING SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

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

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

SECOND SESSION OF ANNUAL MEETING (VOTING)

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

Article A: To choose the following School District officers:

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

Article 01: Paraprofessional Collective Bargaining

To see if the town will vote to approve the cost items included in the collective bargaining agreement reached between the Epping School Board and the Epping Paraprofessional Association which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2024-2025	\$145,293.00
2025-2026	\$132,605.00
2026-2027	\$140,464.00

and further to raise and appropriate \$145,293.00 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

(Majority vote required) Board 5-0 Budget Committee 9-0-0 recommended this appropriation

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

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

Article 03: Operating Budget

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

Board 5-0 Budget Committee 8-0-1 recommended this appropriation.

Article 04: Add to Buildings and Grounds Capital Reserve

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

Board 5-0 Budget Committee 7-1-1 recommended this appropriation.

Article 05: Add to Special Education Capital Reserve Fund

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

Board 5-0 Budget Committee 8-1-0 recommended this appropriation.

Article 06: Petitioned Warrant

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

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

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

EPPING SCHOOL BOARD

Heather B Clark
Jennifer Grody
Julie Lupt
Benjamin A. Leavitt
Roslyn A. O'Day

A true copy of warrant – attest:

EPPING SCHOOL BOARD

Heather B Clark
Jennifer Grody
Julie Lupt
Benjamin A. Leavitt
Roslyn A. O'Day

2023 Epping School District Annual Meeting Minutes

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

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

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

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

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

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

Moderator Cooper read the following:

First Session of Annual Meeting (Deliberative)

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

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

Second Session of Annual Meeting (Voting)

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

Article A: To choose the following School District officers:

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

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

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

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

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

Article 01: Teachers Association Collective Bargaining

Shall the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Epping School Board and the Epping Teachers Association which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2023-2024	\$376,157
2024-2025	\$377,474

and further to raise and appropriate \$376,157.00 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

(Majority vote required) Board 5-0-0 Budget Committee 9-1-0 recommended this appropriation

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

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

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

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

Shall the town, if {WARRANT ARTICLE #01} is defeated, authorize the governing body to call one special meeting, at its option, to address

{WARRANT ARTICLE #01} cost items only? (Majority vote required) Board 5-0-0 recommended this article

School Board Chairman Heather Clark made a motion to accept Article 2 as read. Seconded by School Vice Chairman Ben Leavitt.

There was no discussion. Article 2 will appear on the ballot as written.

Article 03: Operating Budget

Shall the Epping School District raise and appropriate as an operating budget, not including appropriations by special

warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$22,596,832.00? Should this article be defeated, the default budget shall be \$22,477,386.00, which is the same as last year, with certain adjustments required by previous action of the Epping School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Board 5-0-0 Budget Committee 8-2-0 recommended this appropriation

School Board Chairman Heather Clark made a motion to accept Article 3 as read. Seconded by School Board Vice Chairman Ben Leavitt.

Mike Vose from Olde Bridge Lane asked if the Teachers Association Collective Bargaining amount was added into this budget amount. School Board Vice Chairman Ben Leavitt explained that it was not part of the proposed budget that if Article 1 was to pass, it would be added to the current proposed budget. Budget Committee Chairman Michael Charkowski explained the Budget Committee asked the School Board to keep their budget under a 6.8% increase. With both Article 1 and Article 3 the increase is less at 4.46%.

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

There was no more discussion. Article 3 will appear on the ballot as written.

Article 04: Add to Buildings and Grounds Capital Reserve

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

Board 5-0-0 Budget Committee 1 0-0-0 recommended this appropriation

School Board Chairman Heather Clark made a motion to accept Article 4 as read. Seconded by School Vice Chairman Ben Leavitt.

There was no discussion. Article 4 will appear on the ballot as written.

Article 05: Add to Special Education Capital Reserve Fund

Shall the Epping School District vote to raise and appropriate up to the sum of \$100,000 to be added to the Special Education Capital Reserve Fund previously established in 2017? This sum to come from June 30 fund balance available for transfer on July 1. (No amount to be raised from additional taxation.) (Majority vote required)

Board 5-0-0 Budget Committee 10-0-0 recommended this appropriation

School Board Chairman Heather Clark made a motion to accept Article 5 as read. Seconded by School Vice Chairman Ben Leavitt.

There was no discussion. Article 5 will appear on the ballot as written.

Article 06: By Petition: Town Zoning Ordinances

Shall the Epping School District be required to follow the Town Zoning Ordinance regarding signs?

(Majority Vote Required) Board 5-0-0 recommended this article

School Board Chairman Heather Clark made a motion to accept Article 6 as read. Seconded by School Vice Chairman Ben Leavitt.

Article 07: By Petition: Consistent Grading Systems

Shall the Epping School District return to the long practiced, traditional, grading system for the Epping Middle/High School student body. The purpose of this article is to provide a universal understood Grading system; namely: A, B, C, D, F.

(Majority Vote Required) Board 0-1-4 recommended this article

Robert Hodgman spoke on Article 7 and Article 8 as he was the author of both. He was on the Task Force to change the grading system as it has been proven to affect student's choice of colleges and scholarships.

Motion by Robert Hodgman to amend Article 7 adding Shall the Epping School District return to the long practiced, traditional, grading system for the Epping Middle/High School student body "beginning 2023-2024 school year".

The purpose of this article is to provide a universal understood Grading system; namely: A, B, C, D, F. Seconded by Michael Vose. Motion failed 48-54.

Motion by Robert Hodgman to remove the School Boards recommendation

"0-1-4". This was not acted on as Attorney Muir spoke this is not a legal action.

Motion by Jeff Leombruno this should be implemented to students who have previously had this grading system (A, B, C, D, F) in the Epping School System. Seconded by Christopher Mazzone. Amy Hodgman commented if this motion passes as stated the article will not be able to be enforced.

Robert Hodgman said this article is for the Epping Middle/High School for the students trying to go college and they will lose money for scholarships.

A hand vote was taken on the motion and failed.

Emily Anderson wanted the public to know the previous speakers do not speak for all the parents and teachers.

Robert Hodgman reported competency-based education was a law but not competency grading. The towns of Kingston and Raymond have abandoned the competency grading.

Emily Anderson is a teacher and likes to provide competency reports to parents and share information with no grading.

A motion was made from the floor to move the question and seconded from the floor. Motion carried.

Article 08: By Petition: Percent of Grade for Homework

Shall the Epping School District vote to eliminate the policy of homework being worth only 10% of a student's grade for every subject offered. For Example: Shouldn't Algebra homework assignments, over the course of a semester, count for more than 10% of a student's grade if they are expected to do it almost every day, which is different than some other subjects? (Majority Vote Required) Board 0-1-4 recommended this article

School Board Chairman Heather Clark made a motion to accept Article 8 as read. Seconded by School Vice Chairman Ben Leavitt.

There was no further discussion. Article 8 will appear on the ballot as written.

As there were not more discussions, Moderator Cooper adjourned the meeting with a motion from Heath Clark to adjourn and the second from Ben Leavitt at 8:10 PM.

Respectfully Submitted,

Joyce Blanchard

Joyce Blanchard, School District Clerk

2023 Ballot Results

Joyce Blanchard



**OFFICIAL BALLOT
ANNUAL SCHOOL ELECTION
EPPING, NEW HAMPSHIRE
MARCH 14, 2023**

Joyce A. Blanchard
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this:
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SCHOOL BOARD

3 years	Vote for not more than 2	
AARRON R. DUPUIS	256	<input type="radio"/>
JENNIFER JACOBY	576	<input type="radio"/>
ROBIN O'DAY	521	<input type="radio"/>
		<input type="radio"/>
	(Write-in)	<input type="radio"/>
	(Write-in)	<input type="radio"/>

SCHOOL MODERATOR

3 years	Vote for not more than 1	
MICHAEL VOSE	439	<input type="radio"/>
ADAM MUNGUA	442	<input type="radio"/>
	(Write-in)	<input type="radio"/>

ARTICLES**Article 01: Teachers Association Collective Bargaining**

- Shall the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Epping School Board and the Epping Teachers Association which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2023-2024	\$376,157.00
2024-2025	\$377,474.00

- and further to raise and appropriate \$376,157.00 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

(Majority vote required)

Board 5-0-0 Budget Committee 9-1-0 recommended this appropriation

YES 513
NO 352

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

- Shall the town, if {WARRANT ARTICLE #01} is defeated, authorize the governing body to call one special meeting, at its option, to address {WARRANT ARTICLE #01} cost items only? (Majority vote required)

Board 5-0-0 recommended this article

YES 546
NO 375

Article 03: Operating Budget

- Shall the Epping School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$22,596,832.00? Should this article be defeated, the default budget shall be \$22,477,386.00, which is the same as last year, with certain adjustments required by previous action of the Epping School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

Board 5-0-0 Budget Committee 8-2-0 recommended this appropriation

YES 480
NO 379

Article 04: Add to Buildings and Grounds Capital Reserve

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

Board 5-0-0 Budget Committee 10-0-0 recommended this appropriation

YES 565
NO 350

Article 05: Add to Special Education Capital Reserve Fund

- Shall the Epping School District vote to raise and appropriate up to the sum of \$100,000 to be added to the Special Education Capital Reserve Fund previously established in 2017? This sum to come from June 30 fund balance available for transfer on July 1. (No amount to be raised from additional taxation.) (Majority vote required)

Board 5-0-0 Budget Committee 10-0-0 recommended this appropriation

YES 536
NO 325

VOTE BOTH SIDES OF BALLOT

ARTICLES CONTINUED	
Article 06: By Petition: Town Zoning Ordinances	YES 710 NO 135
Shall the Epping School District be required to follow the Town Zoning Ordinance regarding signs? (Majority vote required) Board 5-0-0 recommended this article	
Article 07: By Petition: Consistent Grading Systems	YES 591 NO 253
Shall the Epping School District return to the long practiced, traditional, grading system for the Epping Middle/High School student body. The purpose of this article is to provide a universal understood Grading system; namely: A, B, C, D, F. (Majority vote required) Board 0-1-4 recommended this article	
Article 08: By Petition: Percent of Grade for Homework	YES 446 NO 386
Shall the Epping School District vote to eliminate the policy of homework being worth only 10% of a student's grade for every subject offered. For Example: Shouldn't Algebra homework assignments, over the course of a semester, count for more than 10% of a student's grade if they are expected to do it almost every day, which is different than some other subjects? (Majority vote required) Board 0-1-4 recommended this article	
VOTE BOTH SIDES OF BALLOT	

Auditor's Report



James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

*Also licensed in Maine

**Also licensed in Vermont

December 29, 2023

To the Members of the School Board and Superintendent
Epping School District
213 Main Street
Epping, New Hampshire 03042

Dear Members of the School Board and Superintendent:

We have audited the financial statements of the Epping School District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 21, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 10, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Epping School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated July 10, 2023.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201 and in conjunction with the Firm's Quality Control Document, we annually review with all engagement staff potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

193 North Main Street, Concord, New Hampshire, 03301 • 603-225-6996
www.plodzik.com

Significant Risks Identified

We have identified the following significant risks through our risk assessment procedures. These risks are identified universally in New Hampshire governmental entity audits performed by our firm. As a result of these risks the engagement team developed an audit approach that specifically addresses these significant risks:

- Management override of controls;
- Improper revenue recognition; and
- Approval of adjusting journal entries.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Epping School District is included in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the Epping School District changed accounting principles to change the way the School District reports subscription based services by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the fiscal year 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources are based on future events, such as employment, mortality, and healthcare cost trends, as well as estimates of the value of reported amounts. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability; deferred outflows and inflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Financial Statement Disclosures

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

Significant Unusual Transactions

There are no significant or unusual transactions identified during our audit.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.



Epping School District

December 29, 2023

Page 3

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. A list of these adjustments for the general, food service, and grants funds are attached to this letter. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Epping School District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances That Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances have arisen.

Representations Requested From Management

We have requested certain written representations from management, which are included in the representation letter dated December 21, 2023.

Management's Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Key Audit Matters

We have determined that there are no key audit matters to communicate.

Modification of the Auditor's Report

We have not made any modification of the Auditor's Report.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Epping School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Epping School District's auditors.

Purchase Orders (repeated comment)

Testing of School District purchases indicated that purchase orders are not consistently used nor are they always prepared and approved prior to the purchase of goods or services. For example, in the disbursement testing of the 36 items tested seven, or 31%, did not have a properly approved purchase order completed prior to the date of the purchase. According to the School District's purchasing policy, all purchases should have a properly completed and approved purchase order prior to making the purchase.



Epping School District**December 29, 2023****Page 4**

This lack of following the purchasing policy can result in overspending of budget lines and the potential for inappropriate or unapproved purchases to be made. We recommend that the School District review the purchasing policy and ensure that it is meeting the practices and goals of the School District. Further, the School District should ensure that all purchases have the necessary approval prior to incurring the liability.

School District Policies (repeated comment)

Review of the School District's significant accounting and fiscal policies indicated that many of these policies have not been updated in many years. In order to ensure policies are relevant, appropriate, consistent, and in line with the School District's goals, they should be reviewed and updated by the School Board on a regular basis. We recommend that these policies be reviewed and updated by the Board at least every 3-5 years, more often on certain policies as required by State statutes.

Student Activity Funds (repeated comment)

We noted deposits which were not made to the bank in a timely manner. When funds are held at the school for more than a week the risk of misappropriation and misstatement of funds increases significantly. This lack of timeliness can impact the accuracy of reported balances. We recommend that the School District ensure all funds received for student activities be deposited to the bank within a week of receipt.

Adjusting Journal Entries (repeated comment)

We noted during review of adjusting journal entries that the entries are not being consistently reviewed and approved. Additionally, support for all adjustments was not maintained. Per best practice, adjusting journal entries should be reviewed and approved by an individual other than the one to record the entry and support for the necessity of each entry should be retained. Without proper review and approval, incorrect entries could be made, leading to inaccurate balances. We recommend that all adjusting journal entries be reviewed and approved by someone other than the individual to record them.

Negative Account Balances – Epping Elementary School

We noted that the Grade 5 account for Epping Elementary School student activity fund, had a negative beginning and ending balance for the fiscal year. Per best practice, accounts should not have negative balances as it can cause potential cash flow issues. We recommend that fund balances are being kept updated and that funds are appropriate and allocated prior a purchase or disbursement.

Other Matters**Implementation of New GASB Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62, issued in June 2022, will be effective for the School District with its fiscal year ended June 30, 2024.

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, Compensated Absences, issued in June 2022, will be effective for the School District with its fiscal year ended June 30, 2024. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

Respectfully,



PLODZIK & SANDERSON
Professional Association

Concord, New Hampshire



Attachments:
Gov Letter AJE Attachment

Client: **1234 - Epping School District**
 Engagement: **2023 - Epping School District**
 Period Ending: **6/30/2023**
 Trial Balance: **001.0000 - Government Fund Trial Balance**
 Workpaper: **910.0031 - Gov Letter AJE Attachment**
 Fund Level: **Fund**
 Index: **30, 10, 21, 22, 23**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 5		510.1710		
CLIENT ENTRY: To bring the food service inventory to actual per listing				
21-0000-1161-00-00000 INVENTORY			3,087.00	
21-3100-5630-10-00000 FOOD - ELEM				1,141.00
21-3100-5630-30-00000 FOOD - HIGH				1,946.00
Total			3,087.00	3,087.00
Adjusting Journal Entries JE # 6		540.0020		
CLIENT ENTRY: To reconcile clearly trivial difference in fund balance.				
23-1990-4000-00-10001 NH CHARITABLE FUND			252.00	
23-0000-3770-00-00000 RESTRICTED FUND BALANCE				252.00
Total			252.00	252.00
Adjusting Journal Entries JE # 7		540.0020		
AUDIT ONLY: To net down interfund activity.				
23-0000-2500-00-00000 DTF			11,226.00	
23-0000-2510-00-00000 DTF				9,297.00
23-0000-2522-00-00000 DTF				1,929.00
Total			11,226.00	11,226.00
Adjusting Journal Entries JE # 9		400.0020		
CLIENT ENTRY: To adjust immaterial difference in fund balance through current year activity.				
10-1910-4000-00-00000 LOCAL - RENTAL INCOME			10,971.00	
10-1990-4000-00-00000 LOCAL - MISCELLANEOUS			6,864.00	
10-0000-3770-00-00000 UNASSIGNED FUND BALANCE				17,835.00
Total			17,835.00	17,835.00
Adjusting Journal Entries JE # 10		550.0020		
CLIENT ENTRY: To adjust beginning fund balance in the capital project to agree with prior year.				
30-0000-3770-00-00000 UNRESERVED FUND BALANCE - CAP			165,002.00	
30-5251-4000-00-00000 TRANSFER FROM CAPITAL RESERVE FUND				165,002.00
Total			165,002.00	165,002.00
Adjusting Journal Entries JE # 11		550.1100		
CLIENT ENTRY: To record transfer out of the capital project to close out DTF for remaining bond proceeds to be used in the general fund to cover debt payments. Due to capital reserves will be cleared as immaterial.				
10-0000-2500-00-00000 DTF			165,002.00	
30-0000-20520-00-00000 Due to Capital Reserve Funds			13,359.00	
30-5251-4900-00-00000 TRANSFER TO GENERAL FUND			165,002.00	
10-5251-4900-00-00000 TRANSFER FROM CAPITAL PROJECT				165,002.00
30-0000-2500-00-00000 DTF				178,361.00
Total			343,363.00	343,363.00
Adjusting Journal Entries JE # 12		300.1600		
CLIENT ENTRY: To wipe out clearly trivial prepaid through current activity. To also wipe out trivial balance in the HVAC cash account.				
10-0000-1104-00-00000 CASH - TD BANK EES HVAC BOND ACCT			124.00	
10-1100-5610-10-00000 SUPPLIES - ELEM			3,900.00	
10-0000-1181-00-00000 PREPAID ITEMS				3,900.00
10-1990-4000-00-00000 LOCAL - MISCELLANEOUS				124.00
Total			4,024.00	4,024.00
Adjusting Journal Entries JE # 13		510.5300		
CLIENT ENTRY: To adjust USDA Commodities to actual per the listing				
21-3100-5632-00-00000 USDA COMMODITY EXPENSE			14,291.00	
21-4590-4000-00-00000 USDA COMMODITY REVENUE				14,291.00
Total			14,291.00	14,291.00
Adjusting Journal Entries JE # 14		520.5100		
CLIENT ENTRY: To adjust miscellaneous difference in Grant receivables that has been carried over since FY 2020 through the general fund.				
22-0000-2500-00-00000 DTF			20,795.00	
22-0000-1140-00-00000 INTERGOVERNMENTAL RECEIVABLE				20,795.00
Total			20,795.00	20,795.00
Adjusting Journal Entries JE # 15		540.0020		
AUDIT ONLY: To net down interfund activity.				
22-0000-2510-00-00000 DTF			150,973.00	
22-0000-2523-00-00000 DTF			1,928.00	
22-0000-2500-00-00000 DTF				67,924.00
22-0000-2521-00-00000 DTF				84,977.00
Total			152,901.00	152,901.00

Adjusting Journal Entries JE # 16 CLIENT ENTRY: To reclassify expenditures into the correct lines.	300,8100
10-2600-5432-00-00000 REPAIR OF GROUNDS	427,094.00
10-5252-5930-00-00000 TRANSFER TO EXPEND TRUST FUND	<u>427,094.00</u>
Total	<u>427,094.00</u>
Adjusting Journal Entries JE # 17 AUDIT ONLY: To adjust trivial difference in interfunds.	300,8100
10-1100-5610-10-00000 SUPPLIES - ELEM	4,405.00
10-0000-2500-00-00000 DTF	<u>4,405.00</u>
Total	<u>4,405.00</u>
Adjusting Journal Entries JE # 18 CLIENT ENTRY: To reverse retirement expenditures related to FY 2023 lump sum payments.	300,7200
10-0000-2462-00-00000 RETIREMENT PAYABLE	83,308.00
10-2900-5232-00-00000 CERTIFIED RETIREMENT SAU	5,619.00
10-2900-5232-10-00000 CERTIFIED RETIREMENT ELEMENTARY	38,025.00
10-2900-5232-11-00000 CERTIFIED RETIREMENT PRESCHOOL	5,088.00
10-2900-5232-12-00000 TEACHERS RETIREMENT KINDER	2,023.00
10-2900-5232-20-00000 CERTIFIED RETIREMENT MIDDLE	19,139.00
10-2900-5232-30-00000 CERTIFIED RETIREMENT HIGH	13,414.00
Total	<u>83,308.00</u>
Adjusting Journal Entries JE # 19 CLIENT ENTRY: To restore Health and Dental Insurance Payables to the correct lines.	300,7300
10-2900-5211-00-00000 HEALTH DISTRICT WIDE	433,172.00
10-2900-5211-10-00000 HEALTH ELEMENTARY	11,227.00
10-2900-5211-11-00000 HEALTH PRESCHOOL	40,820.00
10-2900-5211-20-00000 HEALTH MIDDLE	577.00
10-2900-5211-30-00000 HEALTH HIGH	14,055.00
10-2900-5212-00-00000 DENTAL DISTRICT WIDE	24,035.00
10-2900-5212-10-00000 DENTAL ELEMENTARY	273.00
10-2900-5212-11-00000 DENTAL PRESCHOOL	1,455.00
10-2900-5212-20-00000 DENTAL MIDDLE	43.00
10-2900-5212-30-00000 DENTAL HIGH	504.00
10-0000-2466-00-00000 HEALTH INSURANCE PAYABLE	499,851.00
10-0000-2467-00-00000 DENTAL INSURANCE PAYABLE	26,310.00
Total	<u>526,161.00</u>
Adjusting Journal Entries JE # 20 CLIENT ENTRY: To reclassify unassigned fund balance for the 2.5% retainment of 06/30/2023 fund balance.	400,4000
10-0000-3770-00-00000 UNASSIGNED FUND BALANCE	170,183.00
10-0000-3773-00-00000 COMMITTED FUND BALANCE - RETAINED	<u>170,183.00</u>
Total	<u>170,183.00</u>
Adjusting Journal Entries JE # 21 CLIENT ENTRY: To adjust student balances to actual	510,1800
21-1611-4000-00-00000 LOCAL - SCHOOL LUNCH PROGRAM	4,384.00
21-0000-1153-00-00000 ACCOUNTS RECEIVABLE	20.00
21-0000-2441-00-00000 UNEARNED REVENUE- STUDENT BALANCES	4,364.00
Total	<u>4,384.00</u>
Adjusting Journal Entries JE # 22 CLIENT ENTRY: To defer unspent Supply Chain grant money.	510,1800
21-4590-4000-00-00000 USDA COMMODITY REVENUE	11,014.00
21-0000-2442-00-00000 UNEARNED REVENUE - GRANTS	<u>11,014.00</u>
Total	<u>11,014.00</u>
Adjusting Journal Entries JE # 26 CLIENT ENTRY: To close out trivial amount in accounts payable and immaterial amount in payroll adjustment through the general fund.	520,0000
22-0000-2500-00-00000 DTF	13,545.00
22-0000-2420-00-00000 YEAR END PAYABLES	33.00
22-0000-2490-00-00000 PAYROLL ADJUSTMENT	13,512.00
Total	<u>13,545.00</u>
Adjusting Journal Entries JE # 28 AUDIT ONLY: To record additional payables requested by the client.	300,2100
10-1200-5564-00-00000 TUITIONS - PRIVATE & OTHER	5,518.00
10-1200-5564-00-00000 TUITIONS - PRIVATE & OTHER	5,240.00
10-1420-5314-20-00000 ATHLETIC OFFICIALS - MIDDLE	110.00
10-2320-5531-00-00000 SUPT TELEPHONE	425.00
10-2400-5531-10-00000 TELEPHONE - ELEM	110.00
10-2400-5531-20-00000 TELEPHONE - MIDDLE	476.00
10-2400-5531-30-00000 TELEPHONE - HIGH	476.00
10-2400-5890-20-00000 END OF YEAR CELEBRATION- MIDDLE	156.00
10-2400-5890-30-00000 GRADUATION EXPENSE	192.00
10-0000-2421-00-00000 ACCOUNT PAYABLES	<u>12,701.00</u>
Total	<u>12,701.00</u>
Adjusting Journal Entries JE # 29 To adjust nonspendable fund balance for inventory balance.	510,1710
21-0000-3772-00-00000 NONSPENDABLE FUND BALANCE	7,682.00

21-0000-3770-00-00000	RESTRICTED FUND BALANCE			7,882.00
Total			7,882.00	7,882.00
 Adjusting Journal Entries JE # 30		 300.8100		
To adjust pooled cash balances to actuals.				
10-0000-2523-00-00000	POOLED CASH (GRANT)		9,297.00	
10-0000-2524-00-00000	YEAR END PAYABLES		22,639.00	
10-0000-2500-00-00000	DTF			31,936.00
Total			31,936.00	31,936.00
 Total Adjusting Journal Entries		 2,025,389.00		2,025,389.00
 Total All Journal Entries		 2,025,389.00		2,025,389.00

SPED Detailed Expenditure

EPPING SCHOOL DISTRICT 2022-2023

DETAILED EXPENDITURE & REVENUE DATA FOR SPECIAL EDUCATION (HANDICAPPED / DISABLED ONLY) (ALL FUNDS)

REQUIRED PER RSA 32:11-a

<u>EXPENDITURE</u>	<u>2021-2022</u>	<u>2022-2023</u>
Instruction	\$3,162,450	\$3,387,309
Related Services	\$891,624	\$797,685
Administration	\$345,994	\$626,025
Legal	\$0	\$0
Transportation	<u>\$243,972</u>	<u>\$297,981</u>
TOTAL	\$4,644,040	\$5,109,000
<u>REVENUE</u>	<u>2021-2022</u>	<u>2022-2023</u>
Tuition (Local)	\$11,850	\$0
Special Education (Adequacy) (State)	\$268,119	\$149,016
Catastrophic Aid (State)	\$92,234	\$155,387
Medicaid (Federal)	\$19,925	\$22,126
Disability Programs (Federal)	<u>\$380,501</u>	<u>\$293,577</u>
TOTAL	\$772,629	\$620,106
EXPENDITURE	<u>2021-2022</u>	<u>2022-2023</u>
MINUS REVENUE	\$3,871,411	\$4,488,894

DETAILED EXPENDITURE & REVENUE DATA FOR SPECIAL EDUCATION (CULTURALLY DEPRIVED, BILINGUAL, AND GIFTED & TALENTED) (ALL FUNDS)

<u>BILINGUAL EDUCATION</u>	<u>2021-2022</u>	<u>2022-2023</u>
Expenditure	\$17,096	\$95,643
Revenue	<u>\$5,049</u>	<u>\$0</u>
Expenditure minus Revenue	\$12,046	\$95,643

No expense / revenue reported for culturally deprived or gifted/talented.

NOTES

NOTES

School Directory

Epping Elementary School	679-8018
Building Administrators: Chris Sousa – ext. 3223, chris.sousa@eppingsd.org	
Mandy Murphy – ext. 3221, mandy.murphy@eppingsd.org	
Epping Middle High School	679-2544
Principal: Chris Mazzone – ext. 6104, chris.mazzone@eppingsd.org	
Assistant Principals: Susan Gualtieri – ext. 4107, sgualtieri@eppingsd.org	
Tyler Nekton – ext. 6103, tnekton@eppingsd.org	
Epping School District SAU 14	679-8003
Superintendent: Bill Furbush – ext. 7101, bfurbush@eppingsd.org	
Admin. Assistant to Superintendent: Ellen Needham – ext. 7101, eneedham@eppingsd.org	
Business Administrator: Christine Vayda – ext. 7104, christine.vayda@eppingsd.org	
Financial Admin. Assistant: Steve Farnum – ext. 7106, stephen.farnum@eppingsd.org	
Student Services Director: Cathy Zylinski – ext. 7105, czylinski@eppingsd.org	
Student Services Admin. Assistant: Christine Cue – ext. 7103, christine.cue@eppingsd.org	

Other Resources

Citizens Services: Government Office.....	800-852-3456
Department of Motor Vehicles.....	227-4000
Epping Post Office	679-5952
Epping Watson Academy Seniors.....	679-3797
Exeter Chamber of Commerce.....	772-2411
NH Fish and Game.....	271-3211
NH Veteran's Council.....	800-622-9230
Raymond Chamber of Commerce	895-2254
Rockingham County Sheriff	679-2225
Rockingham Planning Commission.....	778-0885

Area Statistical Information

County.....	Rockingham
Labor Market Area.....	Portsmouth/Manchester
Distance to:	
Manchester.....	23 miles
Boston, MA.....	54 miles
Portland, ME.....	74 miles
New York, NY.....	257 miles
Montreal, Canada.....	278 miles
Road Access	
State Routes.....	101, 125 & 27
Nearest Interstate.....	1-95, Exit 2
Distance	15 miles
Railroad	Amtrak Downeaster (Exeter)
Airport.....	Manchester Boston Regional Airport (Manchester)

Town Directory

Town Offices • 157 Main Street • 679-5441 • fax 679-3002
Emergencies: Police, Fire and Ambulance - 911

Administrator	.....	679-5441
Jake T. Roger - ext. 22, administrator@townofepping.com		
Animal Control	.....	679-5834
Assessor's Office	.....	679-5441
Joyce Blanchard - ext. 20, secretary@townofepping.com		
Building Department (Inspectors: Building, Wire, Gas and Plumbing)	.....	679-5441
Dennis Pelletier - ext. 25, buildinginspector@townofepping.com		
Cheryl Parrillo - ext. 32, buildingassistant@townofepping.com		
Code Enforcement	.....	679-5441
Amanda Nolan - ext. 33, planner@townofepping.com		
Epping Television	.....	679-5441
Finance Department	.....	679-5441
Lisa Fogg - ext. 27, finance@townofepping.com		
Fire Department	.....	Emergency - 911 Non-Emergency - 679-5446
Chief, Don DeAngelis - ddeangelis@eppingfire.com		
Harvey Mitchell Public Library	.....	734-4587
Ben Brown - harvmitch@gmail.com		
Health Inspector	.....	679-5441
Dennis Pelletier - ext. 25, buildinginspector@townofepping.com		
Planning/Zoning	.....	679-5441
Phyllis McDonough - ext. 34, planningboard@townofepping.com		
Amanda Nolan - ext. 33, planner@townofepping.com		
Police Department	.....	Emergency - 911 Non-Emergency - 679-5122
Chief, Mike Wallace - eppingnhd@comcast.net		
Recreation Department	.....	679-3006
Nicole Bizzaro - rec@townofepping.com		
Epping School District	.....	679-8003
Bill Furbush - ext 101, bfurbush@eppingsd.org		
Selectmen's Office	.....	679-5441
Jake T. Roger, Town Administrator - ext. 22, administrator@townofepping.com		
Joyce Blanchard - ext. 20, secretary@townofepping.com		
Tax Collector / Town Clerk	.....	679-8288
Erika L. Robinson - ext. 31, clerkandtax@townofepping.com		
Michele Murphy - ext. 30, deputyclerk@townofepping.com		
Water, Sewer & Public Works (Water, Sewer, Highway and Transfer Station)	.....	679-5441
Dennis Koch - ext. 28, waterandsewer@townofepping.com		
Welfare Department	.....	679-5441
Phyllis McDonough - ext. 34, planningboard@townofepping.com		

Town Hall Hours

Planning, Zoning & Building

Monday - Thursday 7:00 A.M. - 4:00 P.M., Friday 7:00 A.M. - 2:00 P.M.

Building Inspector/Health Officer

Monday, Tuesday & Wednesday 8:00 A.M. - Noon, Thursday Noon - 4:00 P.M., Friday 10:00 A.M. - 2:00 P.M.

Selectmen / Assessing

Monday - Thursday 8:00 A.M. - 4:00 P.M., Friday - 8:00 A.M. - 12:00 P.M.

Town Clerk / Tax Collector

Monday - Thursday 8:30 A.M. - 3:30 P.M., Friday 8:30 A.M. - 2:30 P.M.

Town Website: www.townofepping.com

