

Town of Epping

New Hampshire



2024 Town and School
Annual Report

Epping New Hampshire

Settled:	Incorporated February 2, 1741
County:	Rockingham
Population:	7282
Area:	26.2 square miles – total 26.0 square miles – land 0.2 square miles – water
Elevation:	155 Feet
Highest Elevation:	472 feet above sea level
Miles of Road:	77 miles
Area Code:	603
Zip Code:	03042
Government:	Town Elected five-member Select Board, part-time Town Administrator, Jake T. Roger Open Board of Selectmen Meetings Warrant Articles by official Ballot Town Election, second Tuesday of March
FY 2023 Tax Rate, Residential:	\$25.23 – Town Rate \$5.54, School Rate \$17.11, State Rate \$1.68, County Rate \$0.90
Public Safety:	Full-Time Police and Fire Department (with ambulance service)
Public Library:	Harvey-Mitchell Memorial Library, established 1892, new building built 1964, renovated and expanded 2019
Utilities:	Electric – PSNH/Electric Coop./Unitil Telephone – Consolidated Communications Natural Gas – Unitil (limited) Water – Epping Water District Sanitation – Sewer, Municipal Cable TV & High Speed Internet – Verizon 800-870-9999 Comcast 800-COMCAST
Nearby Hospital:	Exeter Hospital – 778-7311
Churches:	St. Joseph Parish, Epping Bible Baptist Church, Epping Community Church, Providence Baptist Church and Society of Friends
History:	Epping was named for Epping Forest, a suburb of London, England. First Commercial Brick Yard established 1822
Notable Inhabitants:	David L. Morrill, Governor of New Hampshire (1824–1827); William Plumer, Governor of New Hampshire (1812–1813 and 1816–1819); Benjamin Franklin Prescott, Governor of New Hampshire (1877–1879)
Nickname(s):	"Home of three Governors" and "The Center of the Universe"

2024 Annual Report

for
Town of Epping
and
Epping School District



Town of Epping

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Rockingham Grange #183

The motto of the National Grange, Patrons of Husbandry, is “In essentials unity, in non-essentials liberty, in all things, charity”. This organization has long been a powerful & sustained force in advocating for the well-being of rural America. Established in 1867 under President Andrew Johnson, the organization sought to support struggling Southern farmers in the aftermath of the Civil War. The Grange quickly spread to include members in every state, and grew to become the leading nonpartisan, nonprofit organization advocating for rural America.

Our local chapter, Rockingham Grange #183, was granted a charter in 1892 and its first meetings were held in various places in town, including the Town Hall. In 1915, the brick “Central” Elementary School, now our Epping Pre-school and District Superintendent’s Office facility, was completed. The old 1853 District 8 two room structure was no longer needed by the school district and was sold to the Grange for \$1.00. The Grange, however, provided all of the labor for a daily lunch program for our children at Central School (grades 1–8) and Watson Academy (grades 9–12) in this building until the 1970s.

Throughout much of the twentieth century, the Grange organization thrived, playing a vital role in a great number of our local communities. In 1961, there were 241 Granges in New Hampshire and all the towns surrounding Epping had their own chapters. Our Rockingham Grange had 80 members representing most of the town’s families.

During the 1970s & 1980s, however, Grange membership decreased significantly nationwide due to the decline in small farms and rural communities. There are currently only 39 Grange chapters in New Hampshire.

In 2020, the survival of our Rockingham Grange #183 was in doubt. There were less than ten active members many of whom were elderly, and the hall structure itself was showing signs of extreme age. The National Grange requires a minimum number of members in order for a charter to exist.

If the charter is revoked, the title of the Grange real estate is transferred to the New Hampshire State Grange and ultimately sold to the highest bidder.

Bruce Gatchell and Cindy Harvey were determined to revive our Grange and preserve its historic presence. Many others joined the effort and a campaign was conducted to personally engage Epping citizens and make them aware of this valuable organization, the property, and the building that has housed it for more than a century.

The efforts have been successful. Rockingham Grange #183 now has 33 charter members. We are, once again, a community service organization that cooperates with churches, schools and

heavy equipment and labor contributed by Gatchell Earth & Harvey Farm, and many hours of manual labor provided by Grange members. All of the lumber used in creating the fence & garden boxes was milled from those on site spruce trees.

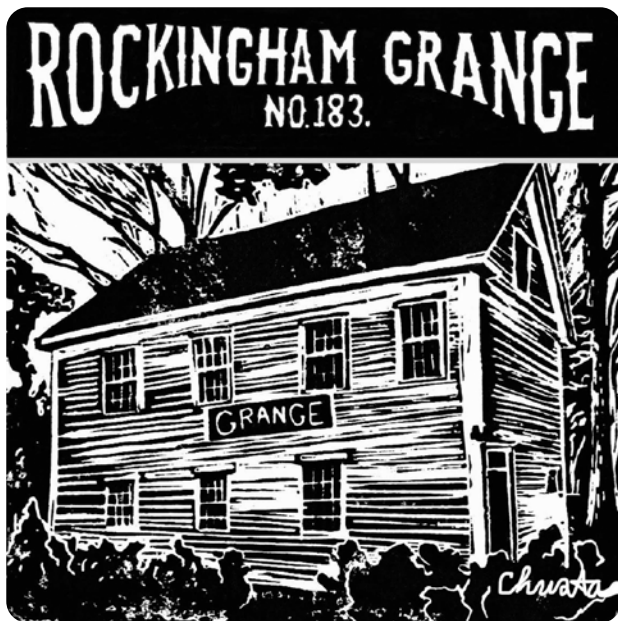
Rockingham Grange #183 serves not only Epping but also surrounding towns. We support the Crossroads House homeless shelter in Portsmouth by donating winter clothing, personal care items, and gift bags containing blankets, stuffed toys and books for children. We participate in the New Hampshire State Grange “Santa Remembers Teens” project, which provides gift cards to local teens at Christmas.

In September, along with the Epping Lions Club, we filled backpacks for elementary and middle school students in Epping. The Grange also donates new winter jackets and snow pants to the Epping Elementary School.

The National Grange has for many years sponsored a program to distribute dictionaries to third graders in local schools. Last year, we gave dictionaries to students in the Epping and Fremont schools. The thank you notes from students and teachers make us realize that the internet has not completely eliminated the desire for actual books.

While working on these many service projects, we are also focused on preserving the Grange Hall. The foundation has been repaired and the first floor and other concerns are being addressed. Thanks to generous donations from the Adam McPhee Foundation, the Estate of Dr. Paul Gustavson, many local businesses & individuals, and the work of our many Grange members, the Grange Hall should be ready for use by the end of this year.

All are welcome to join our Grange. We welcome new members of any age. Meetings are held on the second Thursday of every month, at 7 pm. Private homes are used until our hall repairs are complete. Please contact us at: rockinghamgrange183@gmail.com for information.



other local groups to improve the quality of life for everyone. We maintain a donation garden to supply the Epping Food Pantry housed at the Epping Community Church with fresh organic vegetables each week throughout the summer and have built raised beds for summer rental to gardeners for their own organic food. During the winter months, our members donate purchased meat and vegetables and make baked goods to support this church project.

The removal of many aging spruce trees and much site work was needed in the creation of our enclosed garden. This major project could not have been accomplished without financial support of many local businesses, the

In Memoriam of Forrest True



Forrest was a self taught builder/contractor for several years. Many homes throughout the area proudly bear his handiwork.

How many Epping residents know that Forrest was the Town's first Building Inspector back in the 1960s? Those who knew and dared to ask, learned that it was the worst job he ever had. Friends were now foes. Facts were now challenged. Forrest didn't know it at the time but he led the way to better planning and safer jobs for future Inspectors.

We all saw Forrest driving around in his 1937 Plymouth but never knew how it moved into 65 Prescott Road.

The purchase was a mishap when an auctioneer saw his son, Keith unintentionally raise his hand which suddenly closed the sale. While it was parked in Keith's yard, Forrest viewed it and said "I've always wanted one of those." An exchange was made between dad and son while mom was already driving it home. That 55 year old Plymouth traveled many places with Forrest smiling behind the wheel.

His energy was to be envied. A Boy Scout leader for several years, volunteer fireman when volunteers were all we had. Donating his skills in town including the Town Hall and several hours at the Epping Historical Society. But, his

big outdoor love was being on the water in his sailboat. The sails went up every weekend with he behind the wheel and wife, Joy manning the sails. Many trips got crowded with two excited grand kids on board but Forrest enjoyed their enthusiasm. This venture lasted 30 years and when not sailing high he and Joy were cruising low in their kayaks. These quiet little boats took them along rivers amid wildlife on many lazy afternoons.

The photo was take when Forrest and Lionel Cote built the seat along the wall of the outdoor entrance to the Town Hall. Another of his many volunteer gestures.

Elected Federal, State and County Officials

President of the United States

Joe Biden

Vice President of the United States

Kamala Harris

New Hampshire United States

Senators

Maggie Hassan

Jeanne Shaheen

United States Congress - 1st District

Chris Pappas

United States Congress - 2nd District

Ann McLane Kuster

Governor of New Hampshire

Chris Sununu

New Hampshire Executive Councilor

Janet Stevens

New Hampshire State Senator

Bill Gannon

New Hampshire State

Representatives

Mark Vallone

Michael Vose

Rockingham County Officials

Patricia Conway, County Attorney

Chuck Massahos, County Sheriff

Cathy Ann Stacey, Register of Deeds

Scott Priestly, Treasurer

Kate L. Coyle, County Commissioner

Thomas Tombrello, County

Commissioner

Brian Chirichiello, County Commissioner

Elected Officials

Selectmen

Joseph Trombley, Chairperson, 2025

Thomas Gauthier, Vice-Chairperson, 2027

Robert Jordan, 2025

Pamela Tibbetts, 2026

H. Clifton Cray, 2027

Budget Committee

Michael Charkowski, Chairperson, 2026

Mark Vallone, 2027

Jordenne Sargent, 2025

Matt Hehl, 2025

Caitlin McCormack, 2026

John Cody, 2027

Amy Rich Crane, 2025

John Scully, 2026

Jeff Harris, 2025

Ryan Marcoux, 2027 - resigned
03/10/2024

Matthew Beckett, 2025 - resigned
08/12/2024

Cemetery Trustees

Jerry Langdon, Chairperson, 2026

Marjorie Desjardins, 2026

Joy True, 2025

Grace Lavoie, 2025

Theresa Kucera, 2027

Library Trustees

John Clark, Chairperson, 2027

Michelle Wheeler, Secretary, 2027

Betsy McCombs, Treasurer 2025

Joan Harlow, 2025

Libby Persons, 2026

Moderator

Adam Munguia, 2026

Planning Board

Michael Vose, Chairman, 2027

Michael Sudak, Vice-Chairperson, 2026

Heather Clark, 2027

David Reinhold, 2025

Supervisor of Checklist

Grace Lavoie, 2028

Pamela Holmes, 2030

Robert Goodrich, 2025

Elizabeth Conrad, 2026, resigned
02/17/2024

Town Clerk

Erika L. Robinson, 2025

Tax Collector

Erika L. Robinson, 2025

Trustees of Trust Fund

Michael Charkowski, 2026

Joseph Denoncour, 2025

Robin Brisco, 2026

Water and Sewer Commission

Marc Nickerson, 2027

Thomas Dwyer, 2025

Scott Pim, 2026

Zoning Board of Adjustment

Brian G. Reed, Chairperson, 2025

Kevin Martin, V. Chairperson, 2027

Cassie Leigh Hojaboom, 2026

John S. Horne, Jr., 2025

Jason Follansbee, 2027

Appointed Officials

Selectmen's Office

Town Administrator: Jake Roger

Assessing Clerk, Executive Assistant:

Joyce A. Blanchard

Budget Committee

Joseph Trombley, 2025, Selectmen's Rep.

Tom Gauthier, 2025, Alt. Selectmen's Rep.

Robin O'Day, 2025, School Board Rep.

Julie Knight, 2025, Alt. School Board Rep.

Building Inspector

Dennis Pelletier

Code Enforcement Officer

Dennis Pelletier

Conservation Commission

Elizabeth Wilson, 2025, Chairperson

Gabe Porter, 2027, Vice-Chairperson

Daphne Thurston, 2027

Jeff Leombruno, 2027

Daniel McCombs, 2026

John Scully, 2025

Joseph Trombley, 2025, Selectmen's Rep.

Scott Pim, 2026, Alternate

Planning, Zoning & Building

Department Head: Phyllis McDonough

ETV

Bob Jordan, 2024

Finance Director

Lisa Fogg

Fire Department

Chief of Department: Donald DeAngelis

Assistant Chief: Joseph Lombardo

Emergency Management Director: Donald DeAngelis

Deputy Emergency Management Directors: Joseph Lombardo, Brenda Silva

Selectmen Representative: Pam Tibbetts

Forest Protection Bureau

Fire Warden: Donald DeAngelis

Deputy Fire Wardens: Brenda Silva, William Naugle, Adinara Challinor, Nicholas Murphy, Eric Czifrik, Colby Campbell, Michael Nickerson, Mark Proulx, Danielle Zukas

Health Officer

Dennis Pelletier

Historic District Commission

James Rogier, 2025

Selectmen's Rep., Robert Jordan

Lamprey Regional Cooperative

Dennis Koch

David Reinhold, Alternate

Library Director

Benjamin Brown

Planning Board

Phyllis McDonough, Secretary

Amanda Nolan, Planner

Tom Gauthier, Selectmen's Rep.

Pam Tibbetts, Alt. Selectmen's Rep.

Michael Fecteau, 2025, Alternate

Police Department

Chief of Police: Michael Wallace

Captain: Richard Cote

Lieutenant: Stephen Soares

Executive Administrative Assistant:

Beth Lee Towle

Administrative Assistant: Jeanette Ligouri

Sergeants: Arnold Towle, Alexander McCann, Ann Kyzer

Detectives: Russell Hero, Michael Prescott

Full-Time Patrol Officers: David Loader, Alexander Macduffie, Kathryn Abele, Cam Cundy, Landon McBride, Andrew Gosson, Jay Inzenga, Mark Rosmarinofski, Jacob Verge

Part-Time Patrol Officer: Jeffrey LeDuc

School Resource Officer: Gregory Huard

Animal Control: Jeffrey Leduc

Prosecutor: Attorney Heather Iworsky

Selectmen Rep.: Pam Tibbetts

Recreation Director

Nicole Bizzaro

Rockingham Planning Commission

Michael Vose, Chairman

Tax Collector's Office

Deputy Tax Collector, Michele Murphy, 2025

Town Clerk's Office

Deputy Town Clerk, Michele Murphy, 2025

Treasurer

Michael Daley, Sr.

Water & Sewer Commission

Cliff Cray, Selectmen's Rep, 2025

Welfare Administrator

Phyllis McDonough

Zoning Board of Adjustment

Donald MacLaren, Alternate

Past Annual Report Dedications

1955 Jerry L. Thayer and John J. Tilton

1968 Phil Marcotte

1969 Edmond Blair and Paul Evans

1973 Claude Goodrich and Henry Holt

1977 Fred Coffin and Harris Hatfield

1978 Thomas Fecteau

1979 Dr. Blaisdell

1985 William Parker

1986 Estelle Dearborn

1987 Priscilla Estey

1988 Beatrice Gage Marcotte

1989 Willis A. Baker

1990 Lionel Fecteau

1991 Martha (Rusty) McGrath

1992 Richard F. Sanborn

1993 Edward T. Lavoie

1994 Irene Cote

1995 Dan and Louise Harvey

1997 Donald R. Sanborn

1998 EYAA and all Epping Volunteers

1999 Alpee Levesque

2000 Roger Gauthier

2001 Robert K. Dodge and Greg Dodge

2002 Andrew and Marguerite Vallone

2003 Robert and Amogene Kimball

2004 Hank Letourneau

2005 Madelyn Williamson and Joy True

2006 Goodrich Family

2007 H. Clifton Cray

2008 Chris Murphy

2009 The McPhee Family

2010 Joe and Linda Foley

2011 Matt Jordan

2012 Epping Community Care, Inc.

2013 "Dickie" Marcotte

2014 Charlie Goodspeed

2015 Epping Historical Society

2016 Citizens of Epping (275th Birthday Celebration)

2017 Mark Vallone and Susan McGeough

2018 The Epping Garden Club

2019 Jerry Langdon

2020 Town Employees

2021 Gerard Cote

2022 Jennifer Yergeau

2023 Paul Frederick Gustavson Jr.

Governmental Reporting

Select Board

Reflecting on 2024: A Year of Resilience, Progress, and Community Commitment

This year began with a test of strength and unity as a massive fire broke out in West Epping on January 13. Thanks to the swift and coordinated efforts of our Fire, Police, and Highway Departments and over 35 surrounding communities, the flames were contained, preventing what could have been catastrophic damage. We extend our deepest gratitude to all first responders involved in the event.

March voting saw strong community engagement, with over 1,600 residents participating in shaping Epping’s operations and spending plans for 2024. Voters supported the majority of funding requests, empowering us to make vital improvements in town services. These included:

- **Upgrades to Public Safety and Infrastructure:** Installing a new HVAC system at Watson Academy, placing defibrillators in additional public locations, purchasing two police cruisers, purchasing a sidewalk plow, installing a new membrane at the wastewater treatment facility, and paving multiple town roads.
- **Enhanced Governance:** The Board developed new policies to give town staff clear, comprehensive guidelines. These updates included policies on purchasing, social media, and ambulance bill delinquency. Additionally, the Board conducted a detailed review of town contracts, including property mapping, cellular service, the community theater, website services, dumpster services, and employee healthcare insurance. These annual reviews ensure fair pricing and quality service while revealing potential cost savings. In 2024, this practice revealed savings of \$8,500 on dumpster services and \$1,800 on cellular services by switching providers.
- **Environmental Stewardship:** With increased scrutiny from the NH Department of Environmental Services and the Environmental Protection Agency, along with the failure of the Town Engineer warrant article, we embarked on a comprehensive review of engineering firms. In August, Geosyntec was selected to create an Adaptive Management Plan that will identify targeted projects to reduce nitrogen pollution in Epping.

On June 10, the Select Board formally proclaimed Epping a **Purple Heart Community**. The purpose of the Purple Heart Community designation is to create a tribute to people awarded the Purple Heart Medal. With the presence of new Purple Heart signs around town, the public will have a visual reminder of the sacrifices paid by Purple Heart recipients and an illustration of the town’s support for these individuals.

As we look toward the future, we encourage all residents to attend the Select Board meetings every other Monday at

Join the Town’s email list for important updates by clicking this link on the Town website! These updates may include job and volunteer opportunities, road closures, emergency alerts, and more.

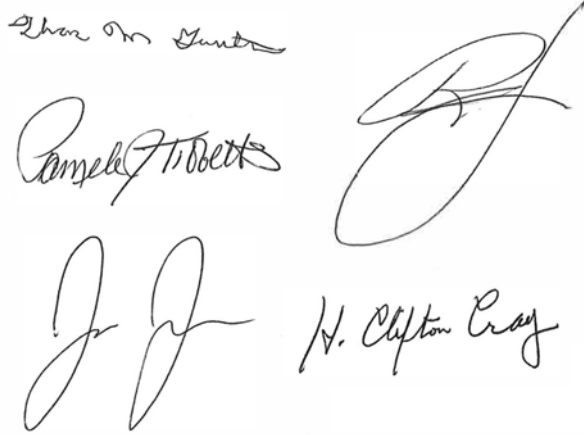
2025 Town Meetings

All meetings are held at the Epping Town Hall.

Select Board	Mondays (every 2 weeks)	7 PM
Planning Board	2nd & 4th Thursdays	6 PM
Zoning	4th Wednesday	6 PM
Conservation	4th Tuesday	7 PM
Water & Sewer	1st Tuesday	7 PM
School Board	1st & 3rd Thursdays	7 PM
Budget	2nd Wednesday	7 PM
Library	3rd Tuesday	7:15 PM

the Town Hall. Public comment slots are available to ensure everyone has the opportunity to provide input. For those unable to attend in person, meetings are broadcast through the following:

- Channel 22 and Channel 1073
- Roku “Epping TV”
- The town website — click “How do I” then “Meeting Videos”
- The new ETV 22 app, available on iOS and Android devices



Town Administrator

This year, I gained a deeper understanding of the town government’s structure and culture. Watching the various boards, commissions, and committees collaborate with town staff to fulfill their responsibilities reminded me of the U.S. team at the Paris Olympics. We aren’t just one team working toward a shared goal — we are multiple teams unified as one. Success depends on clear communication, prioritization, and mutual accountability. Over thirty elected and appointed

volunteers answered the call this year to ensure the community’s needs were met. From my perspective, it’s truly remarkable how effective this process can be, especially given the challenges we face along the way.

Town staff were fully engaged throughout 2024, meeting increased demands for services across every department. We saw notable growth in Police and Fire calls, building permits, planning board applications, car and voter registrations, water and wastewater connections, road maintenance needs, summer camp signups, solid waste production, and more. This year’s four elections kept staff and volunteers particularly busy, but their hard work ensured a smooth and seamless experience for residents. Across the board, town employees rose to the occasion, balancing increased workloads while continuing to improve services. These employees work daily to ensure you live in a safe, clean, thriving community that we can all enjoy. Please feel free to stop and connect with them, whether it’s a question you have, a suggestion, or just to say hello.

The Select Board and I prioritized fostering a positive workplace culture in 2024, recognizing its impact on performance and service delivery. A healthy culture not only motivates employees but also drives innovation, avoiding the trap of “good enough” bureaucratic government. As the town grows, we strive to maintain a strong bond between residents and the local government. In June, we hosted an Employee Appreciation Day to strengthen morale, boost engagement, and cultivate a workplace culture that attracts and retains talented employees. This helps ensure that residents receive the best product we can offer.

Looking ahead, we remain committed to finding creative ways to improve town government and enhance the experience of our residents and employees. If you have ideas for how we can better serve the community, I encourage you to share your thoughts. Feel free to stop by Town Hall or use the “Contact Us” button on our website. Together, we can continue to build a stronger, more responsive town government.

The Town of Epping will elect the following officials on Tuesday, March 11, 2025

Budget Committee
3 years – 3 positions

Planning Board
3 years – 1 position

Town Clerk
3 years – 1 position

Budget Committee
2 years – 1 position

Selectmen
3 years – 2 positions

Trust Fund Trustee
3 years – 1 position

Cemetery Trustee
3 years – 2 positions

Supervisor of the Checklist
6 years – 1 position

Water & Sewer Commission
3 years – 1 position

Library Trustee
3 years – 2 positions

Tax Collector
3 years – 1 position

Zoning Board of Adjustment
3 years – 2 positions

Departmental Reporting

Building Department

We experienced an active year with much growth in residential and commercial projects. Solar and standby generator installations are still very much in demand with our residents. I wish to thank Department Head Phyllis McDonough; Building Assistant Cheryl Parrillo and Town Planner and Code Enforcement Officer Amanda Nolan for their continued support.

Permits:

Electrical.....	314
Plumbing	137
Septic	69
Sign	34
Single Family.....	92
Multi-Family	7
Commercial.....	6
Modular/Mobile	0
Renovations/Repairs	93
Solar.....	20
Generators.....	49
Demolitions.....	16
Other	85
Health Complaints.....	3
Total permits issued	985
Total fees collected....	\$455,442.00

Respectfully submitted,
Dennis S. Pelletier
Building Inspector/Health Officer

Fire Department

An increase in call volume and complexity marks what became a very busy year for the Epping Fire Department. In mid-January department personnel responded to what was initially classified a car fire. However, when the first units arrived on scene they encountered a massive blaze with multiple oil trucks on fire at 76 Depot Road. What eventually became a five-alarm conflagration challenged the skills of every responder. Thirty-seven communities, including a tanker task force, and rescue vehicle from Manchester Airport were on scene battling the blaze.

Because hazardous materials were ignited with significant runoff, members of the Seacoast Chief Fire Officer Mutual Aid District Seacoast Technical Area Response Team (START) initiated mitigation of hazardous liquids. START was joined by the Southeast Hazardous Materials Team who deployed special mitigation equipment. Their quick work and expertise prevented the incident from becoming a major pollution issue. In addition to START, representatives from the State of New Hampshire Fire Marshal’s office were on scene to evaluate and help the Epping Fire Department Investigator determine a cause, which was later determined to be an

electrical issue on one of the three oil trucks. New Hampshire Department of Environmental Services personnel were on scene with Clean Harbors for two days to direct their cleanup efforts and monitor an adjacent detention pond for any pollution.

Several communities lost personal protective gear and firefighting equipment to PFAS and oil contamination. Work continues seeking reimbursement for items rendered out of service. Following the tanker fire, Lt. Challinor partnered with the two New Hampshire State Fire Marshal’s deputies assigned to investigate the cause of the loss. The property owners lost three 3000-gallon oil tankers, one tractor, two pickup trucks, and incurred the mitigation cost from Clean Harbors. Initial determination of the cause was a faulty block heater unit on one of the vehicles.

Staffing for the fire department consists of; 8 Firefighter/Paramedics, 2 Paramedics, 12 Firefighter/Advanced Emergency Medical Technicians, 3 Advanced Emergency Medical Technicians, 11 Firefighter/Emergency Medical Technicians, 5 Emergency Medical Technicians, 1 Firefighter/Emergency Medical Responder and 1 Firefighter. Of those positions, seven serve in a full time capacity, while the others are per diem or part time employees.



Epping Fire Department along with the help of 37 other communities respond to the massive Depot Road fire in January 2024.

Fire Department Call Breakdown Calendar Year 2024:

Fire, other	15	Motor vehicle/pedestrian accident (MV Ped)	11
Building fire	18	Motor vehicle accident with no injuries	62
Fires in structure other than in a building	1	Removal of victim(s) from stalled elevator	1
Cooking fire, confined to container	2	Rescue or EMS standby	6
Chimney or flue fire	3	Hazardous condition, other	3
Pellet Stove Malfunction, fire confined to stove	1	Gasoline or other flammable liquid spill	6
Trash or rubbish fire, contained	2	Gas leak (natural gas or LPG)	15
Fire in motor home, camper, recreational vehicle	1	Oil or other combustible liquid spill	1
Fire in portable building, fixed location	1	Refrigeration leak	1
Passenger vehicle fire	6	Carbon monoxide incident	7
Road freight or transport vehicle fire	1	Electrical wiring/equipment problem, other	2
Off-road vehicle or heavy equipment fire	1	Heat from short circuit (wiring), defective/worn	1
Natural vegetation fire, other	2	Power line down	2
Forest, woods or wildland fire	2	Medical assist, assist EMS crew	17
Brush or brush-and-grass mixture fire	10	Emergency medical service, other	270
Grass fire	1	EMS call, excluding vehicle accident with injury	714
Outside rubbish fire, other	1	Dispatched and cancelled en route	75
Outside rubbish, trash or waste fire	1	Dispatched, No Response	7
Garbage dump or sanitary landfill fire	1	Dispatched and cancelled en route - EMS Call	13
Special outside fire, other	1	Dispatched and cancelled en route - Fire Call	12
Mulch Fire	9	Dispatched, No Response - EMS	4
Explosion (no fire), other	1	Dispatched, No Response - Fire	3
Rescue, EMS incident, other	3	No incident found on arrival at dispatch address - EMS	2
Arcing, shorted electrical equipment	1	No incident found on arrival at dispatch address - Fire	2
Attempted burning, illegal action, other	3	Authorized controlled burning	6
Service call, other	14	Steam, other gas mistaken for smoke, other	1
Lock-out	19	Smoke scare, odor of smoke	22
Water problem, other	3	Steam, vapor, fog or dust thought to be smoke	3
Water evacuation	1	HazMat release investigation w/no HazMat	12
Water or steam leak	2	False alarm or false call, other	3
Smoke or odor removal	2	Municipal alarm system, malicious false alarm	1
Animal problem	1	System malfunction, other	2
Public service assistance, other	48	Sprinkler activation due to malfunction	1
Assist police or other governmental agency	8	Extinguishing system activation due to malfunction	2
Police matter	1	Smoke detector activation due to malfunction	8
Public service Assistance (Exclude Service to Governmental Agencies)	2	Alarm system sounded due to malfunction	73
Assist invalid	20	CO detector activation due to malfunction	4
Unauthorized burning	22	Unintentional transmission of alarm, other	3
Cover assignment, standby, move up	8	Unintentional transmission of medical alarm, other	5
Good intent call, other	3	Sprinkler activation, no fire - unintentional	2
Flood assessment	1	Smoke detector activation, no fire - unintentional	3
Tree limb burning/smoldering on wire	13	Carbon monoxide detector activation, no CO	5
Lightning strike (no fire)	1	Detector activation, no fire - unintentional	27
Severe weather or natural disaster standby	2	Alarm system activation, no fire - unintentional	11
Citizen complaint	2		
Opioid-Related EMS Incident	1		
Paramedic Intercept	2		
Motor vehicle accident with injuries	51		
			Total 1746

Emergency medical response comprised most of the 1,746 calls for assistance in 2024. Overall, there was an increase of 237 calls when compared to 2023. This marks the largest number of responses by the fire department and is an indicator of the town's growth.

On Sunday, March 24 there were multiple calls for service related to fallen trees and power outages, all attributed to a winter storm accompanied by high winds.

Each month members of the department take part in regular training programs. This includes ongoing emergency medical technician training and firefighter training. These monthly sessions are essential for responders to keep their skills up to date. Members also train periodically with mutual aid partners. During a scheduled training session in May, the department partnered with Brentwood and Danville fire departments for a large diameter hose drill at Camp Hedding. Participants deployed over a thousand feet of water supply line, and practiced relay pumping, an essential skill in suburban and rural areas where water resources are limited.



Thanks to a program overseen by the State of New Hampshire Forest and Lands Division, the department received a larger aluminum boat for water rescue operations. The boat and trailer came through a permanent loan program offered by the division. This asset provides the department with greater capabilities thanks to an increase in

capacity and improved propulsion. Members added operation of the boat to their regular training schedule.

Deputy Chief Richard "Dick" Roder was honored during a retirement ceremony by the Board of Selectmen on August 19. He received a plaque honoring his years of service. Paramedic George Byrant was also honored during a retirement ceremony by the Board of Selectmen on August 19. He received a plaque in recognition of his service to Epping.

Members of the Epping Fire Department participated in National Night Out activities with the Epping Police Department on August 6. The event included opportunities for youngsters and their families to get a close look at the equipment and vehicles used by firefighters and emergency medical technicians. More importantly, it gives members of the community to connect with Epping first responders in a non-emergency environment.

Beth Israel-Leahy's purchase of Exeter Hospital brought a surprise to area departments by announcing the cessation of mobile Advanced Life Support (ALS) services effective September 20, 2024. Officials in Concord, including Executive Counselor Janet Stevens and the Attorneys General office, worked with hospital officials to extend the service until March 25, 2025. Exeter ALS is a vital component of emergency medical care by providing paramedic services in the region. Fire Chiefs in the affected area are working to develop a program to take over ALS once Exeter ceases operations.

The Epping Firefighters Association provided \$1,500.00 for Firefighter/AEMT Lauren Barry to deliver essential items to North Carolina hurricane victims. Donations collected from the Epping area were driven by Barry in a rental truck with funds provided by the Association. The Association also held its annual Santa Parade in December. This has been an Epping tradition for many years.

A recent offering from the State of New Hampshire Fire Marshal's office provided area departments an opportunity to obtain combination smoke/carbon monoxide (CO) detectors. Epping Fire Department received 12 units and makes them available to residents who do not have a working detector in their

home. It coincided with an awareness program initiated by the department stressing the importance of working smoke and CO detectors in the home.

Drought conditions in the seacoast region presented area departments with significant challenges during November. Epping fire personnel tackled two brush fires with limited spread in the town. In addition, members assisted Brentwood Fire Department with a multi-day fire, which burned a significant amount of acreage. Fortunately, no structures were affected by either town's fires.

Chief DeAngelis coordinated the process of revising the Town of Epping Emergency Response Plan. Department Heads convene every five years to meet review and adopt new FEMA standards. The updated response plan was completed in August.

Residents of the town can take comfort in knowing members of the Epping Fire Department are deeply committed to providing emergency services whenever the need arises.

Respectfully submitted,
Joseph Lombardo
Assistant Chief
Epping Fire Department

General Assistance Department

Another year has come and gone, and as in the past I've shared with you the many resources that are available to our Epping residents who are unable to provide for themselves and their families. The Town of Epping New Hampshire provides assistance to qualified individuals for basic living needs in accordance with State Statute RSA: 165 implies that, "If a person is poor and unable to maintain himself or herself" the Town has *no other choice* but to help assist. The Town's welfare was established to ensure that those residents who have a real need for financial assistance can obtain funding from the Town in an appropriate manner. The objective of the Town's welfare is to provide assistance to those who qualify, and to assist them in obtaining long-term financial security through other available resources.

The Food Pantry is available



year-round to serve those in need. To visit the food pantry, please call the Welfare office or come in to see me so I can reach the appropriate person to help you. Because I am aware of other resources such as federal programs, state programs, county assistance programs and shelters I am able to direct the people of Epping with resources that serve those in need as well as the budgetary needs of the Town. There is Rockingham Community Action Program which has been a significant resource in meeting the needs of our residents.

I have many brochures for information on the Legal Advice & Referral Centers, Families First, Healthy Kids, WIC, Shelters and will direct those in need to many more programs for help if help is needed.

If you feel that you or your family needs assistance or information how to receive assistance, please do not hesitate to call my office at 679-5441, ext. 34.

Respectfully submitted,
Phyllis E. McDonough
Welfare Administrator

Harvey-Mitchell Memorial Library

2024 was in many ways, another normal year here at the Harvey-Mitchell Memorial Library. It all went by so fast I feel like I just wrote this all for 2023 yesterday. 2024 was an average year at the library filled with reading, events, and interacting with the Epping community. But it was also the start of a new era at HMML with new staff

and patrons coming together to make another great year.

In 2024 we added around 250 new patrons from the Epping community bringing our total number of patrons to nearly 7,800. Those patrons took out 19,323 books, DVDs and other materials from the library and also used our digital services Overdrive and Kanopy to sign out 2,576 ebooks, audiobooks and movies. In 2024 we also added over 1,500 new books, movies and other materials to our collection. Some of those even came from generous book donations given by our community.

Our meeting space continued to be widely utilized for work and study. We hosted over 370 meetings and groups in our meeting spaces in 2024. These included meeting for several monthly groups, weekly yoga and story times, along with many events and programs. The library as a community space saw a lot of use in 2024.

2024 also marked the first full year with our new Programing and Youth Room director Sylvia Nolett who took over for Michelle Hogan half way through 2023. Sylvia carried on in 2024 and brought us another great year of programing. We hosted dozens of special events in 2024 including concerts, lectures, local authors, gardening workshops, movie screenings, ukulele lessons, and some dancing just for good measure. All those programs came in addition to our ongoing programs such as Yoga Classes, Book Groups, Movie Nights, Crafts, and Story Times.

Our biggest annual event as always was the Summer Reading Program. We 125 participants this year who read around 990 hours in the month of July.

Along with these readers the Summer Reading program also encompassed programs from Dr. Lon's Science Magic Show, The Children's Museum of NH, Lindsay and her Puppet Pals, Squam Lake Science Center, and our own Olympic Day celebration. And finally, we collaborated with the Town of Epping's Halloween Block Party again this year providing restrooms along with Halloween activities, crafts and candy.

We would also like to acknowledge our amazing Friends of the Library group. They donated their time and energy all year. Helping with donations, programing fees, shelving, alongside maintaining our book donations and sale room as well as running several large book sales throughout the year. In addition, they also helped maintain our gardens and landscaping during the warmer months. As always they helped us immensely in 2024 and we look forward to working with them again in 2025.

We would like to thank the Epping Library Trustees for their support and guidance throughout the year. Our board is John Clark (Chair), Betsy McCombs (Treasurer), Libby Persons (Vice Chair), Joan Harlow (Member-at-large), and Michelle Wheeler (Secretary). And finally, I'd like to thank our amazing staff at the Library: Sylvia Nollert, Eva Karandanis, Deb Grimes, Teresa Kucera, Maria Wheeler, Melanie Bergin, and our newest addition Elizabeth Segeberg. Thanks to the Epping community for another great year and we look forward to seeing you in 2025.

Respectfully submitted,
Ben Brown, Director

Historic District

Another relatively quiet year in the District. There were several changes in the heart of the District along Water Street, however. First, a new sign has been placed in Plumer Park at the intersection, noting that Epping is now a Purple Heart Community. A big thank you to Grace Lavoie for spearheading this project!

Earlier in the year a giant 100+ year old spruce tree toppled over the vacant lot located at 23 Water Street. Luckily it fell perfectly across the lot itself and did not block the sidewalk or road, and cause no damage. This was the site of the old Community Church before it moved to its present location in 1875. Perhaps this ancient tree was the last remnant of a pine grove that once graced this lot. At approximately the same time, an ancient drainage culvert collapsed under the sidewalk. Thankfully, the Epping Highway department quickly and skillfully repaired and replace it. As part of this project, the brick sidewalk from Bunker Avenue to Moore Street was dug up and replaced with asphalt. The bricks had been in place for approximately 40 years. Although the tar isn't as historic or beautiful as the bricks it does help the town meet ADA requirements and will be much easier for future snow removal.

On a personal note, this will be my last town report. Due to term limits, my stay on the Commission comes to an end in August 2025. If anyone is interested in being appointed to the Commission, please contact Town Administrator Jake Roger, and he will pass along your name to the Board of Selectmen. You do not have to be a resident of the District in order to serve. Please note, the Historic District Commission is *not* the same as the Epping Historical Society. But I encourage you to visit and join them!

Respectfully submitted,
Jim Rogier

Parks & Recreation

We had another great year at Epping Recreation! We offered our youth programs including: Preschool Sports, Before and After School programs,



A giant 100+ year old spruce tree toppled over at 23 Water Street.

Summer Camp, two Ski programs for Elementary School and Middle School, Karate, February and April Vacation Week Camps and No School Day full day programs. These programs are run by using both Watson Academy and school space. We were able to meet the enrollment needs of our Before and After School programming, removing people from the waiting list in the Spring and covering the full need for Fall. Our Summer Camp program for the younger age group continues to fill quickly (within days this year) and we continue to look at ways to address the growing need for space and staffing for our summer camp programs. In addition to our programs, we offered assistance to the school's athletics department by helping to provide transportation with our mini buses to and from sports games, due to the ongoing driver shortage. This has allowed our Epping Middle High School sports teams to continue to participate in regular season games, that otherwise would have had to be rescheduled or parents providing all the transportation when a big bus could not be provided. It also allows the Recreation Dept. to collect user fees for the bus to help cover the operating cost and replacement costs of our buses and keeps the tax funding for School Sports Transportation in the community. In addition to youth programs, we offered community events, including the Annual Easter Egg

Hunt and Father Daughter Dance. We increased Preschool programs, offering an additional PK Sports session and PK Art Class at Watson Academy this Fall. We have more in the works for 2025!

Our Watson Seniors group has kept busy with monthly trips around the state. Their monthly meetings are held on the second Thursday of the month at 1pm at Watson Academy. The group has also continued to offer our popular Mall Walking Program for seniors every Tuesday at 10 am, which includes an hour of walking at local Malls and a lunch stop. The program regularly fills the bus with 10–13 seniors each week! The seniors had fun at their annual picnic at Odiorne Point State Park again this year! They also traveled to the state 911 Call Center in Concord, Deerfield Fair, Telephone Museum, LLBean in Freeport and The Festival of Lights at Loudon Motor Speedway! They are always looking for new members, so stop in during one of their monthly meetings at Watson Academy!

We continue to search for new Adult program offerings and instructors to meet community interest. We offer Adult Ceramics upstairs at Watson on Thursday mornings from 9 am – 11 am weekly for a minimal fee of \$2.00 per hour, plus the cost of the ceramics piece. Mrs. Young has a large selection, provides all the paints and brushes and has plenty of room for more friendly



A Christmas Carol



Easter Egg Hunt Staff and Bunny



Father Daughter Dance with Recreation Staff



Ice Cream Social with Summer Camp & Senior Group Members



Summer Camp at Pawtucket Lake



LL Bean trip



Juston McKinney Comedy Show with Theater Board Members



Theater Summer Camp Performance

faces to join in the fun! We also offered a paint night program for adults!

Epping Community Theater continued to offer wonderful programs and shows to the community. This organization is run by a volunteer Board of Directors under the guidance and supervision of the Town Recreation Director. We held two Youth Theater Classes for elementary school age children, a theater auditioning workshop, and the Youth Production of James and the Giant Peach to start off 2024! Our Main Stage shows included Puffs in the Spring, Charlotte's Web in July, Descendants the Musical in October, Charlie Brown Christmas for kids in grades 2-4 in November and closed our 2024 season with "A Christmas Carol" in December. In addition to theater classes and shows, we ran a successful 1 week summer camp in June. The kids worked on all aspects of theater production throughout the week and performed a show on Friday to close out the fun week! We re-negotiated a lease deal with the building owner for \$1.00, plus the cost of all utilities, estimated based off of the past year's usage to cost approximately \$28,000 per year. This cost will be solely covered by programming and fundraising events, including our very popular Comedy Series shows. From the start of our lease Aug. 1st to the close of 2024, the Theater Board raised over \$21,900 from shows and our very popular Comedy series, featuring Jimmy Dunn, Frank Santos and Justin McKinney! We have a great line up of shows and program at Epping Community Theater in 2025. To learn more about our Theater programs and shows, including purchasing tickets, please visit our website at www.eppingtheater.org.

We are excited to be working on a new plan to put forth to voters in 2025 for the purchase, renovation and development of 14 Plumer Road, to establish an expanded Recreation Center and Fields facilities, that would support the town's needs and growth for Recreation for years to come! The existing 8500 s.f. home could be transformed into a space to allow for program growth, a place for all ages to gather and would include meeting rooms and function rooms for community use. There is a riding arena that could be transformed into a sports arena that has the potential to

include a turf field for soccer, lacrosse, track and field and baseball/softball practice, walking track and court space to include increased Pickleball and Basketball. This would alleviate the congestion of our single courts behind the SAU building during the non winter months and provide an opportunity to offer a covered ice skating arena in the winter to our community. There are existing outbuildings suitable for many uses, including a pottery studio, theater practice and storage space, grounds equipment storage and more. The five current pastures are flat and cleared, adding cost savings value to the property for future development that could include a dog park and softball field and other amenities that have been popular request from town residents. This 15.71 acre parcel of land abuts the school's current fields and playground facilities. Without the purchase of this land, we do not currently have land that has the potential to meet these desired facilities.

A little about Epping Parks and Recreation Department program funding:

All Epping Parks & Recreation Department programs, community events, supplies, entrance fees, transportation fees, bus (purchase, gas, repairs, inspections and maintenance) and program staffing and all theater facilities and expenses are not covered by tax dollars. The tax line items cover the Parks and Recreation Director salary, half of the Assistant Director's salary, office equipment and supplies, general park maintenance and Watson Academy building costs. The fees charged and collected by the department for programs offered, cover all other staffing and program costs. The revenue generated by these fees also covers park projects, community events and the purchase and operating costs for the Recreation Dept. buses. Financial Aid that is made available by the Recreation Department for the Summer Camp programs is funded by fees charged to contracted services, in exchange for program space coordination and advertising of their programs. All contracted services are required to provide their own insurance and supplies.

You can find out more information about our programs by visiting our

website at www.eppingrecreation.org or check us out of Facebook and "Like" our page to get notifications on new classes and updates! We can be reached by email at eppingrecreation@gmail.com or via phone at (603) 679-3006.

Respectfully Submitted,
Nicole Bizzaro, Parks & Recreation
Director

Police Department

Chief's Report

The Epping Police Department (E.P.D.) continues its commitment to serving and protecting the residents of Epping. Our officers work diligently to maintain public safety and uphold the law in a professional and community-oriented manner. In 2024, we have faced new challenges, yet we remain focused on maintaining peace and fostering a safe environment.

Personnel

Our department consists of eighteen (18) full-time officers, one (1) part-time officer, and an administrative staff. In 2024, due to a vacant position, we welcomed one new officer to the department, and we are proud to announce that we have achieved a 100% staffing level. We remain committed to providing comprehensive training and professional development to ensure that our department has the skills to serve the community proficiently and effectively.

Calls for Service

In 2024, the EPD handled a total of **19,087** (see below chart) calls for service, a 25% increase from the previous year. Below is a three (3) year breakdown of police activity.

- **Incident Reports:** 751 cases, including theft, fraud, burglary, and narcotic offenses.
- **Domestic Disturbances:** 101 incidents responded to, with a focus on providing support and connecting domestic violence victims to resources.

Traffic Enforcement

Traffic safety continues to be a priority for the department. The



Police Training



Police Training

department secured \$ 14,100.00 in federal funds through The New Hampshire Office of Highway Safety to be directed at motor vehicle enforcement. As a result, in 2024, officers conducted 3,730 motor vehicle stops and issued 824 traffic citations, which included speeding violations, distracted driving, and seatbelt infractions. In addition, the department made 57 Driving While Intoxicated arrests. Unfortunately, there were three (3) motor vehicle fatalities in 2024. Officers have maintained a presence in the school zone during school hours to discourage moving violations.

Crime Trends

Property crimes, particularly thefts from retail stores, remain a concern. To address this, we initiated a community outreach program aimed at educating local businesses on preventing retail thefts. The program includes quarterly meetings between our community police officer and local retail managers to discuss best practices in reporting criminal offenses.

Community Outreach

The EPD values its relationship with the community. Throughout 2024, officers participated in various community events, including:

- **National Night Out:** An annual event designed to foster relationships between the police department and the community.
- **Coffee With a Cop:** Held at Aroma Joes. The community police officer met with community members to break down the “Us vs. Them” mentality and allow residents to voice their opinions on public safety.
- **Old Navy Public Safety Event:** Participated with the fire department at Old Navy to raise public safety awareness.
- **School Outreach Programs:** The School Resource Officer (S.R.O) maintained a presence at drop-off and pick-up at the schools. The S.R.O. also continues to engage with students, educate them on safety topics, and build positive relationships with youth.

Police Activity for 2022 - 2024

Year	Calls for Service	Accidents	Arrests
2022	15,848	293	348
2023	15,278	279	375
2024	19,087	274	403

- **CHAD Hockey Game:** Lt. Soares and Officer Cam Cundy participated in this event to benefit the children of the Dartmouth Hitchcock Medical Center, raising approximately \$21,000— the highest fundraising duo between police and fire.
- **K-9:** In May Ofc. Abele and K-9 Benjamin competed at the USPCA PD1 Regional Field Trials held in Merrimack, NH. This was a two-day event and National certification for K-9 teams. Ofc. Abele and K-9 Benjamin placed second overall in the novice division. They accumulated enough points overall that they ranked third out of 30 other K-9 teams, including the very competitive open division. This qualified them for the Nationals in Baton Rouge Louisiana and the team went on to compete at the week-long National event held in October. They finished in the top 30 teams across the country and received another National patrol certification. In addition to their success in the trial fields, throughout the year, Ofc. Abele and K-9 Benjamin had several street deployments; including suspect tracks, apprehensions, evidence recovery, and narcotic finds. As well as conducted numerous K-9 demonstrations.
- **Social Media:** Our social media platforms have been a great way for us to keep the community informed. Our Facebook site can be found at; Epping NH Police Department. The department is also on Twitter (@EppingNHPolice) and Instagram (eppingnhpolicedepartment). We also keep active with our police department website, which can be found at www.townofepping.com/police.
- **Wreaths Across America:** Donated and placed hundreds of wreaths on veteran's grave sites.

Notable Events

- **Annual Toy Drive:** The EPD partnered with a local business for



K-9 Benjamin

their annual toy drive, benefiting needy children.

- **Halloween Block Party:** Assisted with crowd control and handing out candy.

Looking Ahead

In the upcoming year, the EPD will focus on expanding community partnerships, enhancing crime prevention efforts, and utilizing new technology to improve our efficiency and response times. Additionally, we will continue to invest in training and professional development to ensure our officers are well-equipped to address the evolving needs of our community. The police department would like to thank the various town boards such as The Epping Board of Selectmen, Epping Town Hall Staff, the Epping Highway Department, The Epping Water, and Sewer Department, The Epping Budget Committee, The Epping Planning Department, The Epping School District – SAU14, and The Epping Fire Department.

Thank you to the residents of Epping for your continued support. We look forward to another year of collaboration and service to our town.

In closing, I would like to wish everyone a happy and safe 2025.

Respectfully submitted,
Michael J. Wallace, Chief of Police
Epping Police Department

Public Works

Highway Department

2024 saw the retirement of long-time Highway Supervisor David Reinhold. In his place, Moe Hicks has taken up the duties of Highway Foremen and is doing well. The Highway Depart is currently fully staffed with a total of six full-time employees.

In 2024 the Highway Department paved St. Laurent Street, Witch Hole Road, Moore Street, Depot Road, Prescott Road, Comac Road, Ginaco Road and the west end of Ladd's Lane. The paving projects included replacing culverts and improving drainage ditches.

The Highway Department performed routine hazardous tree removal town-wide and road-side mowing.

Transfer Station

In 2024 Epping generated 2,070 tons of household trash, which was trucked to the Turnkey Landfill in Rochester, NH. The purchase of an International roll-off truck allows the Town to haul its own MSW for disposal, saving money and giving us greater flexibility.

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

Mixed paper	230
1-7 plastics	46
C&D	240

Wood..... 133
 Bulky 72
 Rigid plastics 47
 Furniture..... 67
 Shingles 30
 Metal 198
 Glass 74
 Sheetrock..... 36
 Tires.....6
 Cans..... 20
 Electronics..... 12
 Batteries..... 4

Water and Sewer Department

In 2024 the closure of sewer lagoons #1 & #2 continued. The contractor, Synagro is removing sludge from the bottoms of the lagoons, dewatering and transporting the material off-site to a landfill.

An assessment of the entire sewer

collection system has been completed by Underwood Engineers and an asset management plan has been written. Underwood also completed a Total Nitrogen Reduction study which was funded by a grant through NHDES. This study generated recommendations for future upgrades needed at the Wastewater Treatment Plant.

The water treatment plant is performing well at the Epping Crossing site. The Epping Crossing Wells continue to provide Epping residents with safe drinking water that meet all Federal and State parameters. The wells have been operational since January of 2017, providing clean, safe drinking water to the residents of Epping. The Town conducted a preliminary pump test of a third well at the Epping Crossing site, the first step in permitting this back-up

well. Additionally, the Town contracted with Emery & Garrett Groundwater to explore new sources of water for the Town.

The Town worked with the New Hampshire Department of Environmental Services to provide safe drinking water to residents of West Epping with the construction of a new water main and booster pump station located on Fremont Road. The new water line was necessary to address MtBE groundwater contamination issues in west Epping. Construction of the new line was completed in 2023, and the booster pump station came on-line in the end of 2024.

Respectfully submitted,
 Dennis Koch
 Public Works Administrator

The Town Clerk's Office had the following activity during the period of January 1, 2024 through December 31, 2024.

Type of Receipt	Number of Transactions	Amount
Motor Vehicle Tax		\$1,901,809.39
Municipal Agent Transactions	11,287	\$32,862.00
Dog Licenses	1,642	\$13,950.00
Dump Stickers		\$77,640.00
Stump Dump Fees		\$31,770.00
Vital Records Certificates		\$10,581.00
UCC Filings		\$2,490.00
Town Miscellaneous		\$3,284.85
Boat Registrations		\$3,429.12
Checklist		\$449.00
		Total Remitted to Treasurer \$2,078,265.36

Refuse & Recycling

\$20 Dump Sticker Required

General Guidelines

The Solid Waste Department facilities in Epping are open to residents only. To use these facilities, a resident must first purchase a Solid Waste Permit (sticker or temporary pass) and make this permit available for inspection by the facility staff. Vehicles that do not have a Solid Waste Permit that matches the registration will not be allowed to enter any of Epping's dumping facilities. Misused or "borrowed" stickers or passes are subject to confiscation. Any resident who wishes to use a vehicle that does not have a permit to haul material to the facility must first get a temporary pass at the Town Clerk's Office.

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

Transfer Station

Household trash only. No construction debris, bulky items, recyclables, or hazardous materials are to be placed into the compactors.

Open Wed 12 Noon – 7 pm, Sat & Sun 9 am – 4 pm

- **Aluminum Cans:** soda and beer cans.
- **Glass:** all colors, plate glass and ceramics (no light bulbs)
- **Plastic:** all plastic items with #1 thru #7 printed in the recycling triangle on them. Please remove caps they can go into the mix separately. No Styrofoam.
- **Tin Cans:** pet food, vegetable and fruit juice containers.
- **Paper and Cardboard:** All paper products can be put in the compactor near the trash containers. Please cut cardboard to 4 x 4 foot pieces.
- **Automotive Oils:** motor oil, transmission fluid and hydraulic oils can be left at the containment tank. If you wish to keep your container please see attendant. No flammable liquids or antifreeze is accepted.
- **Cooking Oils:** should be left in clearly marked containers and set next to the tank for recycling into bio-fuels.
- **Fluorescent Light Bulbs:** can not go into the regular trash or landfill. Please see the attendant for disposal (there is no charge for removal).

Stump Dump

Hours: Wednesday 12–7 pm;

Saturday & Sunday 9 am–4 pm

Please see attendant before dumping.

Pay Items: A separate ticket must be purchased at the Town Hall before dropping off any items that have a fee.

No money is to be collected at the Stump Dump.

- **Mattresses** – \$25.00
- **Couches and Upholstered Chairs** – \$10.00
- **Freon Units:** refrigeration, air conditioners, freezers, water coolers, dehumidifiers – \$10.00
- **TV's, laptops** – \$10.00
- **Propane Tanks** – \$10.00
- **Tires:** off rims – \$5; on rim – \$15; heavy equipment off rims – \$30; heavy equipment on rim – \$40
- **Computers & Monitors:** – \$5.00 each

Construction Debris

Dumpsters are provided for various materials at no cost. Please separate items, the cost to the Town varies and it will save you time. Residents are allowed one half-ton truckload per week. No contractors (including residents) are allowed to use this service.

- **C&D:** sheetrock, pressure treated wood, insulation.
- **Painted and Stained Wood** (includes plywood and particle board) laminated okay.
- **Shingles** (non-asbestos).
- **Scrap Metal:** non-Freon appliances, auto parts, hot water heaters, etc. (Please separate copper, aluminum wire, brass and other non-ferrous metals.)

Burn Pile

Brush less than 5 inches in diameter and clean unpainted wood may be disposed of at no cost.

Fill Area

Leaves may be disposed of here.

The more we separate the more tax dollars we can save. If you have any questions, please ask the attendant, we will be happy to help, or call the Public Works Department at 679-5441 ext 4.

Boards, Commissions and Committees Reporting

Budget Committee

2024 was similar to previous years for the budget committee, although easing inflation helped blunt the sting that we've felt the last few years.

First, for the nitty gritty of the committee's makeup and membership, we had quite a few changes. I (Mike Charkowski) continued as chair, with Mr. Mark Vallone picking up the mantle of Vice Chair. We welcomed the return of previous appointees Matt Hehl and Caitlin McCormack as well as new members Amy Crane, John Cody, and Ryan Marcoux. Mr. Marcoux, unfortunately, had to leave us early on and a replacement was found with Mr. Jeff Harris. We said goodbye to long-standing member Jen Chapman, who has for years been an independent voice on the committee; Jen served for many years and I would be remiss if I did not thank her here for her considerable service to the town.

The year began with our major spring activity, budget target setting. Like in previous years, using a combination of inflation data, economic indicators, common sense, and a bit of gut feel, we came to a reasonable consensus. By the end of spring, we agreed on and communicated targets of 4% for both town and school operational budget increases.

While the recommended town budget increased more than the 4% target that we had set in the spring, the overwhelming majority of those increases came from warrant articles passed by the town voters. The budget committee has wrestled with this over the years — whether to count new spending commitments authorized by the town's voters against the annual operational increase targets set by the budget committee. After reviewing all items in the budget, just like every year, the budget committee found only a few reasonable areas where the budget could be responsibly cut while providing similar service levels. Epping is still among the fastest growing towns in NH, both in terms of residential population and commercial footprint, which brings with it increased expenditures for town services. And while

additional residents and businesses do bring additional property tax revenue, those revenues don't always align with the services they require. Such is the challenge of municipal officials to find a delicate revenue/spending balance that works for everyone.

This year's initial school (SAU) budget was challenging for the budget committee to evaluate, as it was (cyclically) a year where the SAU's teacher's contract was being negotiated. The timing of this is always horrible as the negotiations coincide with our budget review. Consequently, during these years we have to evaluate the SAU budget with a blind eye to most of the labor costs in the coming year. As teaching labor is the single largest portion of the school budget, one can imagine how hard that is. The good news is that we had plenty of other items in the budget to review on their own merits and the cost increases appeared to be in good order. After a bit of haggling on a few items and a coincident agreement on the teacher's contract, the SAU was able to bring in a budget under the 4% target that had been set out. While this was good news, the SAU budget is already quite large and even a number just shy of 4% is a significant sum. The budget committee (and SAU) has great hopes that our recent agreement with the town of Fremont will, in coming years, help spread out our fixed costs a bit and control the increases in cost per pupil that continue to challenge our high school.

As usual, the list of people to thank for their efforts this annum is a perennially lengthy one. Budget Committee meetings are excruciatingly long, if you're doing them right, and our members have sacrificed greatly. I would like to thank every single one of them and their families for such dedication of time and effort. I would like to additionally thank (belatedly), our town administrator Jake Roger; his exuberance and experience helped in the budgeting process this year in more ways than I could enumerate here. Finally, pretty much all town and SAU employees have had a hand in this process and none of them have ever balked at giving of time and effort to assist with the budget

committee's requests, whatever they may be; so thank you to all of them.

The 2024-2025 Budget Committee: Mike Charkowski (Chair), Mark Vallone (Vice Chair), John Scully, Joe Trombley (Board of Selectmen rep), Robin O'Day (School Board Rep), Jordenne Sargent, Amy Rich Crane, John Cody, Matt Hehl, Cait McCormack, Ryan Marcoux, and Jeff Harris.

Respectfully Submitted,
Mike Charkowski, Chairman
Epping Municipal Budget Committee

Cemetery Trustees

The Cemetery Trustees enjoyed another productive year maintaining the many cemeteries throughout Epping. The Prospect Hill Cemetery, West Epping Cemetery, and Central Cemetery are maintained throughout spring into fall. All other cemeteries are maintained one or two times a year. We always look for volunteers to care for a cemetery near them.

Our work in 2024 in the Prospect Hill Cemetery included:

- Continued work on the new cremation section. Cremation lots are currently \$200 each and full burial lots are available for \$600 each.
- The large Jack Sharkey lot has been repurchased by the Town and restored for a minimum amount. Jack Sharkey became Heavy Weight Champion in 1932 defeating Max Schmeling.
- Trustee Joy True has completed mapping Sections Seven and Eight for more consistent numbering.
- The Trustees continue to research and restore neglected areas throughout the cemetery. An annual invasive plant treatment schedule has been started as part of this ongoing maintenance.
- Mark Eldridge has completed monument and fence repairs in

both the Prospect Hill Cemetery and Central Cemetery.

The Trustees, working with the town, have established a parking space in front of the Plumer Cemetery on Plumer Road. The Plumer Cemetery includes the gravesite of William Plumer who was Governor of New Hampshire from 1812 to 1813 and 1816 to 1817, as well as a US Senator.

The Chase Cemetery and its four posts in Hamilton Heights have been relocated and will now be maintained annually.

The Cemetery Trustees would like to thank Trustee Grace Lavoie for being our wonderful secretary over the years.

Respectfully Submitted,
Jerry Langdon
Joy True
Grace Lavoie
Marjorie Desjardins
Teresa Kucera
Alternate, Neil Folsom

Conservation Commission

In 2024, the Epping Conservation Commission continued to serve the people of Epping through its review of permits and development projects to ensure that the natural resources of Epping are protected. As in previous years, we prioritized making Epping's beautiful conservation areas more accessible to the residents of Epping through trail building, outreach, and engagement with other conservation organizations like The Society for the Protection of NH Forests and Southeast Land Trust of New Hampshire.

The Commission welcomed Shannon Morin as a member this year. We also said farewell (sort of) to our Chair, Scott Pim who dedicated so much of his time, energy, and passion to Commission projects. We didn't totally lose him though, as he moved on to a position as the Water and Sewer Commissioner he has stayed on as an alternate and helped to keep the Commission informed of important happenings along the Lamprey River! John Clark continued his easement monitoring work.

Sherry Dionne was the 2024 Epping

Conservation Commission Photo Contest winner with her submittal titled, "Northern Lights on Harvey Hill". (See back cover.) Check out her photo on display at the Harvey-Mitchell Memorial Library along with the work of past contest winners.

The Conservation Commission participated in Southeast Land Trust's (SELTs) annual TrailFest event in October. TrailFest, a celebration of the outdoors, took place at SELT's headquarters located at Burley Farm in Epping. Among the many activities, music, and food at TrailFest, the Commission booth offered a map of conservation areas, volunteer sign-up opportunities, and a showcase of annual photo contest entries. Our participation in the TrailFest led to some discussion between other conservation commissioners along with ours, and we look to collaborate more with neighboring commissions in 2025. We also purchased some new trail tools to help our volunteers do more trail work this year.

Planning Board

The Planning Board consists of five voting members: Chairman Michael Vose, Vice Chairman Mike Sudak, Heather Clark, Dave Reinhold, Alternate Michael Fecteau; Selectman's Representative Tom Gauthier and Alternate Selectman's Representative Pam Tibbetts. The Board could not do its job without the help of the Planning Department, Planning Board Assistant Phyllis McDonough. The Town, Board Members and Planning Department welcome the new Town Planner, Amanda Nolan, who has shown to be a great asset.

In 2024 the Board reviewed **Five** (5) noticed Subdivision Plans; **Twelve** (12) noticed Site Plans; **One** (1) Amended Site Plans; **Eight** (8) noticed Conditional Use Permits; **One** (1) noticed Lot Line Adjustments; **Two** (2) Design Reviews, and **One** (1) Request to Rehear. The Board also continues to update and review Town regulations, and Zoning amendments.

The Planning Board works hard to review proposed development in the Town. When reviewing a project, the Board applies the zoning rules that have been voted by the Town residents.

All questions and issues relating to planning in the Town of Epping should be brought to Amanda Nolan, (603)679-5441 Ext. 33 or Phyllis McDonough, (603) 679-5441, ext. 34.

The entire Board and Staff, as always, wish to thank the citizens of Epping for the support, interest, and input we receive throughout the year. Please continue to let us know how we're doing; it is important to the staff and members of the Board.

Zoning Board of Adjustment

The Zoning Board of Adjustment consists of five elected members: Chairman Brian Reed, Vice Chairman Kevin Martin, Cassandra Hojaboom, John Horne and John Scully; Alternate Don MacLaren. The Zoning Board Secretary is Phyllis McDonough; The Board members welcome a new Town Planner, Amanda Nolan who is a great asset to the Town, Department and to the Board.

2024 was a very busy year for the Board. There were **twenty-three** (23) requests noticed Variances, **One** (1) Special Exception, and **Four** (4) Request for Rehearing's.

New Hampshire law strictly controls the actions of ZBA Boards in the state. By law, a ZBA can only grant three kinds of requests: an appeal of a previous administrative decision regarding the meaning of the Town Ordinance; a request for a Special Exception (if it meets all the specific conditions of the Town Ordinance), and request for a Variance from the literal wording of the ordinance — **if** it meets five tests spelled out in state law.

For example, Epping's Zoning Ordinance states that certain uses are permitted by Special Exception in the Aquifer Protection District, provided they will not pollute the aquifer, significantly reduce the volume of water which it contains, or discharge hazardous materials on site. It is the ZBA's responsibility to decide whether or not a request meets these conditions. If the ZBA finds all the conditions have been met, it must grant the request; if it finds even one condition is not met, under the law it cannot grant it.

If a variance is requested, by State law the ZBA can grant it **only** if all five criteria are met:

1. The variance will not be contrary to the public interest because:
2. The spirit of the ordinance is observed because:
3. Substantial justice is done because:
4. The values surrounding properties are not diminished because:
5. Literal enforcement of the provisions of the ordinance would

result in an unnecessary hardship because: The courts have ruled “when an ordinance contains a restriction against a particular use of the land, The ZBA would violate the spirit and intent by permitting that use.”

The principle underlying these laws is **only the voters have power to change their zoning ordinance**. No ZBA has this power.

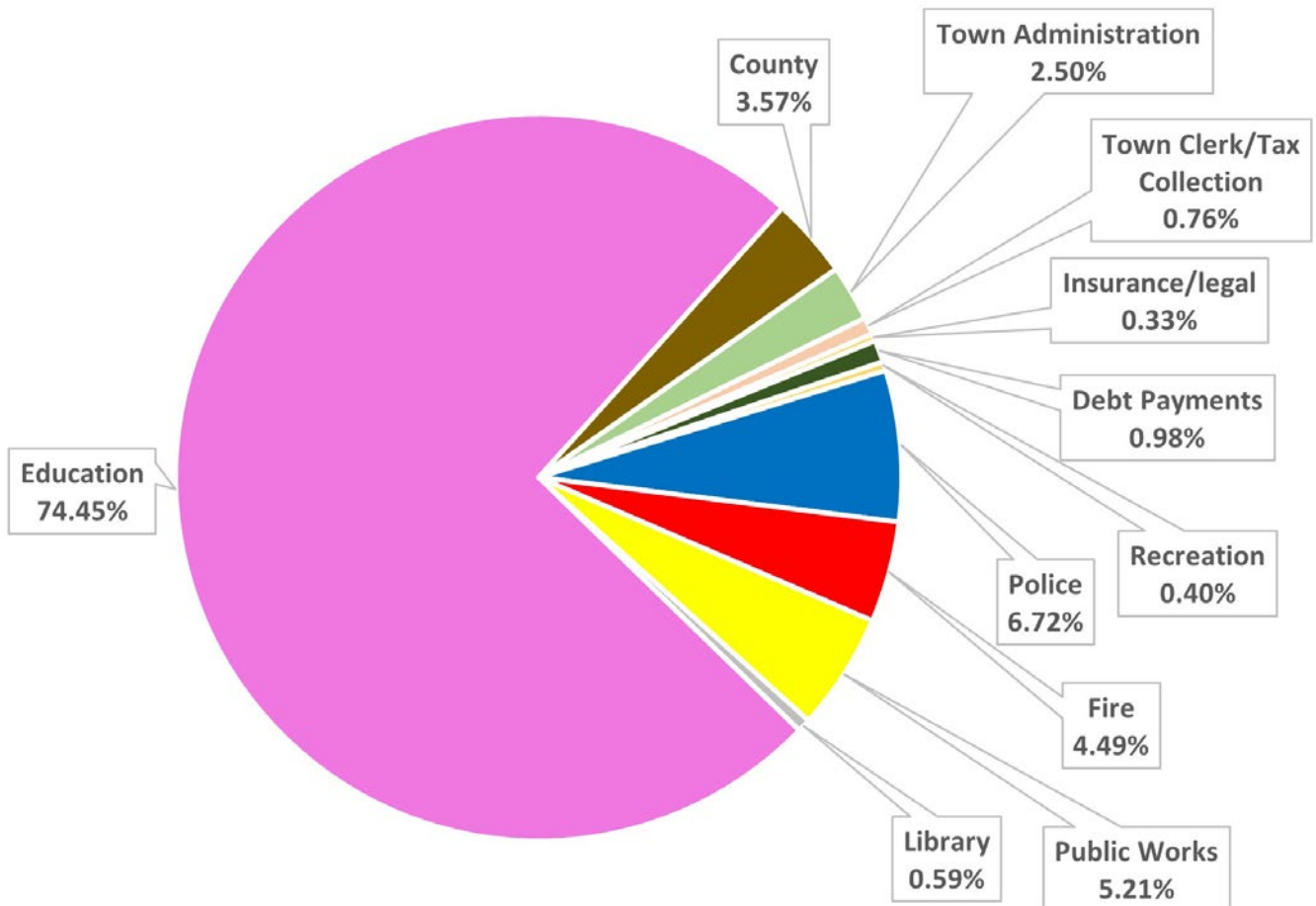
The Board would like to remind the public that the Zoning Board of Adjustment meets as needed and all

meetings are televised on ETV, Channel 22. The Board also invites the public to attend the meetings. The Zoning Board is always looking for people who would like to sit on the Board as an alternate. If interested, please contact the Zoning Board Secretary at 679-5441 ext. 34.

The entire Board and Staff as always, wish to thank the citizens of Epping for the support, interest, and input we receive throughout the year. Please continue to let us know how we're doing.

Financial Reporting

2024 Property Tax Distribution



2024 Cash Flow Reconciliation

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Beginning Balance	12,921,519.91	12,679,042.32	9,059,444.97	6,877,720.03	5,824,337.84	3,715,841.87	11,272,504.96	10,656,007.02	6,055,808.29	3,878,752.68	4,228,394.77	6,666,912.39	12,921,519.91
Expenses & Payroll	(1,286,799.43)	(2,725,957.30)	(1,440,167.52)	(1,752,232.80)	(1,385,600.67)	(1,876,319.20)	(1,140,846.81)	(2,816,471.70)	(2,745,448.68)	(1,055,998.25)	(2,919,563.61)	(2,063,418.92)	(23,208,824.89)
School Payments*		(2,000,000.00)	(3,000,000.00)		(2,000,000.00)	(1,630,536.00)	(2,000,000.00)	(3,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(2,000,000.00)	(18,630,536.00)
Tax Deposits**	221,712.19	92,467.74	220,522.50	67,288.39	518,219.89	10,089,832.06	1,053,032.82	222,523.34	60,782.12	154,780.36	3,940,725.43	9,604,518.53	26,226,405.37
All Other Deposits	822,609.65	1,013,892.21	2,037,920.08	631,562.22	758,884.81	993,686.23	1,471,316.05	993,749.63	1,507,610.95	2,250,859.98	2,417,355.80	1,627,022.67	16,526,470.28
Ending Balance	12,679,042.32	9,059,444.97	6,877,720.03	5,824,337.84	3,715,841.87	11,272,504.96	10,656,007.02	6,055,808.29	3,878,752.68	4,228,394.77	6,666,912.39	13,835,034.67	13,835,034.67
Cash Flow Balance	12,679,042.32	9,059,444.97	6,877,720.03	5,824,337.84	3,715,841.87	11,272,504.96	10,656,007.02	6,055,808.29	3,878,752.68	4,228,394.77	6,666,912.39	13,835,034.67	13,835,034.67

* School payments are made based on need and when state funding is received.

** First tax bills are sent out the end of May with a July 1st due date. Second tax bills are sent out end of October with a December 1st due date.

Bank Balances

as of 12/31/2024

	Bank Account Name	Beg Bal 1/1/2024	Ending Bal 12/31/2024
1	General Fund	\$13,052,898.07	\$13,870,969.20
2	Sewer Lagoon Fund	\$2,676,749.40	\$79,956.72
Escrow Direct Accounts			
	Blake Road Bridge	\$3,997.26	\$4,123.34
	Building Reviews	\$656.36	\$12,479.78
	Commercial Impact Fee - Police	\$5,665.10	\$5,843.80
	Commercial Impact Fee - Fire	\$45,242.74	\$31,632.35
	Conservation Escrow	\$3,865.19	\$9,565.86
	Conservation LUCT	\$125,331.16	\$229,598.96
	Driveway Bonds	\$75,306.20	\$85,500.19
	Dry Hydrant	\$3,742.77	\$3,860.83
New	Purple Heart Donations	\$-	\$4.98
	J McGeough ETV Fund	\$3,273.21	\$3,376.45
	Ladds Lane Development	\$6,124.79	\$6,317.98
	Old Stagecoach Condos	\$10,389.01	\$10,716.72
	PD - Drug Enforcement	\$24,409.87	\$29,717.18
	PD - Drug Enforcement - State	\$16,635.58	\$13,390.37
	PD - Explorers	\$3,615.43	\$3,729.47
	Planning Review	\$45,284.69	\$44,607.15
	Residential Impact Fee - Police	\$51,771.70	\$87,890.02
	Residential Impact Fee - Fire	\$207,909.64	\$253,825.92
	Recreation Offsite Improvement Fees	\$2,690.19	\$2,775.05
	School Impact Fees	\$628,472.54	\$673,856.99
	Seacoast United Landscape	\$5,313.61	\$5,481.22
	Sewer Lagoon Project	\$106,548.59	\$367,165.87
New	Sewer Membrane Project	\$-	\$961.94
	Sewer Reserves	\$1,793.10	\$1,849.66
New	Water Connection Fees	\$-	\$10,026.16
	Water Engineering Reviews	\$15,574.29	\$16,065.56
	Water Main Extension DWGTF	\$161,381.99	\$93,825.54
	Water Main Extension Town	\$62,346.84	\$46,141.52
	Water Reserves	\$114,976.91	\$249,419.48
Total Escrow Direct Accounts		\$1,732,318.76	\$2,303,750.34
Grand Total		\$17,461,966.23	\$16,254,676.26

Balance of Loans and Leases

as of 12/31/24

	Type	Original Amount	Source of Financing	Budget Category	Balance as of 12/31/24
Land Purchased for Water Wells	19 Year Bond 7/1/15-7/1/33	\$2,120,000.00	NHMBB	Half in GF, Half in Water Fund	1,189,650.00
Transfer Station Truck Lease	7 Year Lease 9/1/20-9/1/25	\$177,896.46	Tax Exempt Leasing	GF Budget	25,413.78
Highway Truck Lease	7 Year Lease 9/1/20-9/1/25	\$157,917.13	Tax Exempt Leasing	GF Budget	22,559.59
Police Cruiser Lease	4 Year Lease 9/1/24-9/1/27	\$30,603.92	GM Financial	Police Detail Revolving Fund	22,952.94
Water Main Extension/MTBE	10 Year Bond 7/26/24-7/26/33	\$1,014,300.03	TD Bank	GF Budget	1,014,300.03
Library Addition	10 Year Bond 2020-2029	\$600,000.00	TD Bank	GF Budget	332,400.00
WWTF Upgrades #1 – Septage Receiving Station	20 Year Bond 6/1/20-6/1/39	Loan Amount \$2,932,259.69 Principal Forgiveness \$392,768.14	State of NH-DES	Sewer Fund	2,334,209.99
Stagecoach Water Line Extension (reimbursed by Condo Assoc.)	20 Year Loan 10/1/11-10/1/30	\$197,647.17	State of NH-DES	Water Fund	69,270.82
WWTF Upgrades #2 – Membranes	20 Year Bond 1/23-1/42 2019 Approved Bond		State of NH-DES	Sewer Fund	2,483,068.20
Water Treatment Plant, Water Main Extension	2020 Approved Bond 20 year Bond 7/22-7/41		State of NH-DES, 1.26%	GF Budget	2,617,776.33
Sewer Lagoon Decommissioning / Solar Panel Project	2020 Approved Bond 26 year bond 5/25-5/50		Rural Development Loan	Sewer Fund	6,600,246.00
Grand Total					\$16,711,847.68

Interfund Balances

12/31/2024 (unaudited)

	Type		Beg Bal 1/1/2024	Ending Bal 12/31/2024
15	Recreation Revolving Fund, 2008	Due to RR	320,589.70	318,067.39
20	ETV Revolving Fund, 2009	Due to ETV	288,652.21	267,003.24
25	Police Detail Revolving Fund, 2009, 2013	Due to Police Detail	135,416.73	99,596.31
30	PSF Revolving Fund, 2010	Due to PSFR	573,480.30	911,565.46
51	Water Fund – Enterprise Fund	Due to Water	204,628.31	1,104,877.97
55	Sewer Fund – Enterprise Fund	Due to Sewer	(1,646,011.93)	(1,856,307.24)
Totals			\$ (123,244.68)	\$844,803.13

2024 Grants and State Funding

Highway Department	\$190,323
Rooms & Meals Tax	\$748,065
Police Department	\$52,000
Water and Sewer	\$6,309,800
Total	\$7,300,188

Year End Treasurer's Report 2024

General Fund:

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Beginning Balance	13,052,898.07	12,774,575.03	9,105,680.52	8,532,778.78	7,499,963.15	3,845,822.35	11,818,312.62	10,735,194.57	7,565,294.14	7,034,501.65	5,494,841.13	7,979,856.29	13,052,898.07
ACH Payments	(554,383.93)	(2,617,852.63)	(2,524,601.83)	(695,955.38)	(3,681,786.66)	(2,229,386.18)	(2,548,762.80)	(2,814,469.13)	(1,523,386.64)	(1,634,533.11)	(1,783,094.54)	(3,585,881.13)	(26,194,093.96)
Checks Clears	(870,224.23)	(2,388,888.86)	(441,355.52)	(1,175,806.41)	(1,451,986.02)	(506,661.04)	(1,608,328.75)	(1,709,382.13)	(641,502.00)	(2,434,141.73)	(2,367,466.66)	(1,688,112.55)	(17,283,855.90)
Other Withdrawals	(7908.04)	(1,526.46)	(1,171.21)	(2,082.75)	(22,664.95)	(11,380.53)	(2,289.74)	(1,746.31)	-	(1,331,720.72)	(13,935.76)	(14,252.79)	(1,410,679.26)
Electronic Deposits	388,130.30	696,920.47	1,629,784.53	454,018.20	221,846.86	5,753,794.87	1,173,164.16	211,317.40	1,167,431.05	1,679,072.34	2,508,840.04	6,697,141.22	22,581,461.44
Deposits	737,388.24	611,985.71	739,481.41	366,710.94	1,262,550.08	4,955,698.67	1,892,647.97	1,116,834.98	446,134.40	846,643.51	4,128,404.54	4,471,370.77	21,575,851.22
Other Credits	28,674.62	30,467.26	24,960.88	20,299.77	17,899.89	10,424.48	10,451.11	27,544.76	20,530.70	1,335,019.19	12,267.54	10,847.39	1,549,387.59
Ending Balance	12,774,575.03	9,105,680.52	8,532,778.78	7,499,963.15	3,845,822.35	11,818,312.62	10,735,194.57	7,565,294.14	7,034,501.65	5,494,841.13	7,979,856.29	13,870,969.20	13,870,969.20

Sewer Lagoon Ban (bond anticipation note):

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Beginning Balance	2,676,749.40	2,686,442.01	2,259,952.23	1,098,240.93	1,101,974.26	827,275.82	420,492.71	1,003,802.45	1,005,151.83	1,399,954.02	61,261.65	62,053.36	2,676,749.40
Transfers In	-	-	-	-	6,097,320.00	-	1,482,630.49	-	1,341,067.50	-	2,045,846.69	17,379.51	10,984,244.19
Transfers Out	-	(433,280.71)	(1,167,508.93)	-	(6,374,680.04)	(411,117.56)	(901,177.32)	-	(948,773.17)	(1,341,067.50)	(2,045,846.69)	-	(13,623,451.92)
Interest	9,692.61	6,790.93	5,797.63	3,733.33	2,661.60	4,334.45	1,856.57	1,349.38	2,507.86	2,375.13	791.71	523.85	42,415.05
Ending Balance	2,686,442.01	2,259,952.23	1,098,240.93	1,101,974.26	827,275.82	420,492.71	1,003,802.45	1,005,151.83	1,399,954.02	61,261.65	62,053.36	79,956.72	79,956.72

Escrow Direct Account (includes all town escrow accounts):

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Beginning Balance	1,732,318.76	1,707,092.11	1,872,821.40	1,681,301.49	1,785,466.99	1,931,734.41	1,970,755.41	2,007,026.94	2,137,008.33	2,145,540.37	2,126,604.20	2,300,481.34	1,732,318.76
Transfers In	79,039.60	166,538.82	64,175.94	104,715.15	152,112.73	45,481.00	45,851.00	127,855.08	20,458.00	77,549.46	233,211.70	7,036.00	1,124,024.48
Transfers Out	(108,966.09)	(5,527.61)	(260,227.68)	(5,256.46)	(10,663.25)	(11,748.49)	(14,778.25)	(3,502.85)	(17,707.92)	(101,579.16)	(84,578.35)	(8,900.00)	(613,436.11)
Interest	4,699.84	4,718.08	4,531.83	4,706.81	4,817.94	5,288.49	5,198.78	5,629.16	5,781.96	5,093.53	5,243.79	5,133.00	60,843.21
Ending Balance	1,707,092.11	1,872,821.40	1,681,301.49	1,785,466.99	1,931,734.41	1,970,755.41	2,007,026.94	2,137,008.33	2,145,540.37	2,126,604.20	2,300,481.34	2,303,750.34	2,303,750.34

Statement of Expenditures

Unaudited

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
General Fund			
Town Administration			
Board of Selectmen			
01-4130.10-130-00 BOS Salaries - Selectmen	15,500.00	15,500.00	0.00
01-4130.10-131-00 BOS Salary - Trustee Chairman	150.00	150.00	0.00
01-4130.10-220-00 BOS Social Security	975.00	970.32	4.68
01-4130.10-225-00 BOS Medicare	230.00	227.00	3.00
01-4130.10-260-00 BOS Workers Compensation	50.00	50.00	0.00
01-4130.10-390-00 BOS Professional Services	800.00	200.00	600.00
01-4130.10-530-00 BOS Recording Fees	50.00	199.46	(149.46)
01-4130.10-551-00 BOS Advertising	1,000.00	1,469.70	(469.70)
01-4130.10-560-00 BOS NHMA Dues	6,900.00	7,156.00	(256.00)
01-4130.10-690-00 BOS Awards & Recognition	1,000.00	1,108.06	(108.06)
Board of Selectmen - Total	26,655.00	27,030.54	(375.54)
Town Administration			
01-4130.20-110-00 TA Salaries FT	175,725.00	176,596.35	(871.35)
01-4130.20-210-00 TA Health Insurance	49,360.00	49,362.72	(2.72)
01-4130.20-211-00 TA Dental Insurance	1,530.00	1,504.80	25.20
01-4130.20-215-00 TA HRA Plan	1,340.00	633.50	706.50
01-4130.20-219-00 TA Short Term Disability	500.00	483.78	16.22
01-4130.20-220-00 TA Social Security	10,895.00	10,396.81	498.19
01-4130.20-225-00 TA Medicare	2,550.00	2,431.53	118.47
01-4130.20-230-00 TA NH Retirement	23,775.00	23,880.69	(105.69)
01-4130.20-250-00 TA Unemployment	65.00	65.00	0.00
01-4130.20-260-00 TA Worker's Compensation	500.00	450.00	50.00
01-4130.20-343-00 TA Cell Phones	600.00	957.20	(357.20)
01-4130.20-370-00 TA Training & Seminars	100.00	395.00	(295.00)
01-4130.20-440-00 TA Copier Lease	3,120.00	3,085.48	34.52
01-4130.20-442-00 TA Postage Machine Lease	2,780.00	1,873.56	906.44
01-4130.20-560-00 TA - Membership Dues	0.00	20.00	(20.00)
01-4130.20-620-00 TA Office Supplies	4,400.00	10,153.04	(5,753.04)
01-4130.20-625-00 TA Postage	500.00	342.39	157.61
01-4130.20-802-00 TA Mileage	100.00	115.87	(15.87)
Town Administration - Total	277,840.00	282,747.72	(4,907.72)
Town Meeting			
01-4130.30-130-00 MTG Salary - Moderator	600.00	600.00	0.00
01-4130.30-220-00 MTG Social Security	40.00	37.20	2.80
01-4130.30-225-00 MTG Medicare	10.00	8.72	1.28
01-4130.30-260-00 MTG Worker's Compensation	15.00	15.00	0.00
01-4130.30-550-00 MTG Town Report Printing	6,000.00	4,761.50	1,238.50
Town Meeting - Total	6,665.00	5,422.42	1,242.58
Boards & Commissions			
01-4130.40-120-00 BRD Salaries PT	0.00	2,247.75	(2,247.75)
01-4130.40-220-00 BRD Social Security	0.00	139.36	(139.36)
01-4130.40-225-00 BRD Medicare	0.00	32.59	(32.59)
01-4130.40-390-00 BRD Professional Services	1,250.00	618.50	631.50
01-4130.40-620-00 BRD Office Supplies	250.00	0.00	250.00
Boards & Commissions - Total	1,500.00	3,038.20	(1,538.20)
Total Town Administration	312,660.00	318,238.88	(5,578.88)
Town Clerk			
Town Clerk			
01-4140.10-110-00 TC Salaries FT	113,425.00	117,691.64	(4,266.64)
01-4140.10-210-00 TC Health Insurance	45,365.00	50,057.76	(4,692.76)
01-4140.10-211-00 TC Dental Insurance	1,425.00	1,552.34	(127.34)
01-4140.10-215-00 TC HRA Plan	1,320.00	463.08	856.92
01-4140.10-219-00 TC Short Term Disability	470.00	430.90	39.10
01-4140.10-220-00 TC Social Security	7,035.00	6,643.33	391.67

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
01-4140.10-225-00 TC Medicare	1,645.00	1,553.70	91.30
01-4140.10-230-00 TC NH Retirement	15,350.00	15,796.55	(446.55)
01-4140.10-250-00 TC Unemployment	60.00	60.00	0.00
01-4140.10-260-00 TC Worker's Compensation	340.00	300.00	40.00
01-4140.10-347-00 TC Alarm System	600.00	880.76	(280.76)
01-4140.10-370-00 TC Training & Seminars	550.00	420.04	129.96
01-4140.10-440-00 TC Copier Lease	2,700.00	2,706.80	(6.80)
01-4140.10-560-00 TC Membership Dues	20.00	0.00	20.00
01-4140.10-620-00 TC Office Supplies	4,000.00	4,713.87	(713.87)
01-4140.10-625-00 TC Postage	3,500.00	3,103.46	396.54
01-4140.10-740-00 TC Equipment	700.00	0.00	700.00
01-4140.10-810-00 TC Records Preservation	3,500.00	0.00	3,500.00
01-4140.10-815-00 TC Dog Fees	4,500.00	3,951.50	548.50
01-4140.10-850-00 TC Software & Support	5,500.00	5,455.90	44.10
Town Clerk - Total	212,005.00	215,781.63	(3,776.63)
Elections & Registration			
01-4140.20-130-00 EL Salaries - Supervisors	3,400.00	2,912.50	487.50
01-4140.20-190-00 EL Ballot Clerks	1,400.00	1,872.00	(472.00)
01-4140.20-220-00 EL Social Security	210.00	180.60	29.40
01-4140.20-225-00 EL Medicare	50.00	42.24	7.76
01-4140.20-260-00 EL Worker's Compensation	20.00	20.00	0.00
01-4140.20-342-00 EL Ballot Machine Programming	5,500.00	2,322.65	3,177.35
01-4140.20-430-00 EL Machine Maintenance	800.00	437.00	363.00
01-4140.20-620-00 EL Printing & Supplies	2,700.00	3,700.60	(1,000.60)
01-4140.20-625-00 EL Postage	1,500.00	358.06	1,141.94
01-4140.20-690-00 EL Meals & Services	1,000.00	6,793.78	(5,793.78)
01-4140.20-740-00 EL Equipment	7,500.00	145.00	7,355.00
Elections & Registration - Total	24,080.00	18,784.43	5,295.57
Total Town Clerk	236,085.00	234,566.06	1,518.94
Finance			
Finance			
01-4150.10-110-00 FA Salary FT	98,065.00	99,529.60	(1,464.60)
01-4150.10-210-00 FA Health Insurance	1,500.00	1,500.20	(0.20)
01-4150.10-211-00 FA Dental Insurance	540.00	533.76	6.24
01-4150.10-219-00 FA Short Term Disability	255.00	241.89	13.11
01-4150.10-220-00 FA Social Security	6,080.00	6,223.61	(143.61)
01-4150.10-225-00 FA Medicare	1,425.00	1,455.50	(30.50)
01-4150.10-230-00 FA NH Retirement	13,270.00	13,213.61	56.39
01-4150.10-250-00 FA Unemployment	30.00	30.00	0.00
01-4150.10-260-00 FA Worker's Compensation	290.00	250.00	40.00
01-4150.10-301-00 FA Audit	21,000.00	16,750.00	4,250.00
01-4150.10-370-00 FA Training & Seminars	70.00	0.00	70.00
01-4150.10-440-00 FA Copier Lease	900.00	864.12	35.88
01-4150.10-560-00 FA Membership Dues	50.00	50.00	0.00
01-4150.10-620-00 FA Office Supplies	2,500.00	2,320.67	179.33
01-4150.10-625-00 FA Postage	2,000.00	2,023.05	(23.05)
Finance - Total	147,975.00	144,986.01	2,988.99
Tax Collection			
01-4150.40-110-00 TX Salaries FT	48,615.00	50,439.22	(1,824.22)
01-4150.40-210-00 TX Health Insurance	19,445.00	21,453.12	(2,008.12)
01-4150.40-211-00 TX Dental Insurance	610.00	665.50	(55.50)
01-4150.40-215-00 TX HRA Plan	570.00	222.18	347.82
01-4150.40-219-00 TX Short Term Disability	200.00	184.53	15.47
01-4150.40-220-00 TX Social Security	3,015.00	2,847.15	167.85
01-4150.40-225-00 TX Medicare	700.00	665.75	34.25
01-4150.40-230-00 TX NH Retirement	6,580.00	6,769.90	(189.90)
01-4150.40-250-00 TX Unemployment	30.00	30.00	0.00
01-4150.40-260-00 TX Worker's Compensation	140.00	120.00	20.00
01-4150.40-370-00 TX Training	600.00	1,009.00	(409.00)
01-4150.40-390-00 TX Professional Services	5,000.00	5,190.48	(190.48)
01-4150.40-392-00 TX Title Search	1,000.00	1,095.00	(95.00)

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
01-4150.40-530-00 TX Recording Fees	500.00	295.96	204.04
01-4150.40-560-00 TX Membership Dues	20.00	20.00	0.00
01-4150.40-620-00 TX Office Supplies	600.00	345.77	254.23
01-4150.40-625-00 TX Postage	2,500.00	1,593.57	906.43
01-4150.40-740-00 TX Equipment	300.00	0.00	300.00
01-4150.40-850-00 TX Software & Support	4,000.00	3,988.00	12.00
Tax Collection - Total	94,425.00	96,935.13	(2,510.13)
Treasury			
01-4150.50-130-00 T Salary - Treasurers	3,785.00	3,785.00	0.00
01-4150.50-220-00 T Social Security	235.00	234.67	0.33
01-4150.50-225-00 T Medicare	60.00	54.90	5.10
01-4150.50-260-00 T Worker's Compensation	15.00	15.00	0.00
01-4150.50-340-00 T Bank Fees	50.00	0.00	50.00
Treasury - Total	4,145.00	4,089.57	55.43
IT Department			
01-4150.60-342-00 IT Support Services	40,000.00	40,483.25	(483.25)
01-4150.60-348-00 IT Town Website	8,000.00	4,104.33	3,895.67
01-4150.60-850-00 IT Software Support	22,000.00	14,802.31	7,197.69
IT Department - Total	70,000.00	59,389.89	10,610.11
Total Finance	316,545.00	305,400.60	11,144.40

Misc Departments

Property Valuation			
01-4152.10-390-00 AS Contract Assessor	55,000.00	53,893.86	1,106.14
01-4152.10-395-00 AS Utility Appeals	5,000.00	14,389.01	(9,389.01)
01-4152.10-396-00 AS Utility Revaluation	12,000.00	12,000.00	0.00
01-4152.10-397-00 AS Tax Map Maintenance	2,500.00	2,450.00	50.00
Property Valuation - Total	74,500.00	82,732.87	(8,232.87)
Legal Expense			
01-4153.10-320-00 LE Town Attorney	50,000.00	43,617.52	6,382.48
Legal Expense - Total	50,000.00	43,617.52	6,382.48
Personnel Administration			
01-4155.10-190-00 PA Performance Wage Increases	20,000.00	0.00	20,000.00
01-4155.10-215-00 PA HRA Plan	150.00	132.02	17.98
01-4155.10-390-01 PA HR Audit	100.00	0.00	100.00
01-4155.10-390-02 PA Salary Study	100.00	202.50	(102.50)
01-4155.10-392-00 PA Preemployment Screening	300.00	450.18	(150.18)
01-4155.10-551-00 PA Advertising	1,000.00	2,034.58	(1,034.58)
01-4155.10-690-00 PA Awards & Recognition	5,000.00	9,810.55	(4,810.55)
Personnel Administration - Total	26,650.00	12,629.83	14,020.17
Cemeteries			
01-4195.10-370-00 CM Training	300.00	270.00	30.00
01-4195.10-430-00 CM Cemetery Maintenance	10,000.00	11,127.17	(1,127.17)
01-4195.10-431-00 CM Prospect CM Maintenance	15,000.00	19,672.50	(4,672.50)
01-4195.10-687-00 CM Tree Removal	8,500.00	0.00	8,500.00
01-4195.10-710-00 CM Repurchase Lots	1,000.00	180.00	820.00
Cemeteries - Total	34,800.00	31,249.67	3,550.33
Property Insurance			
01-4196.10-520-00 IN Property & Liability	88,000.00	84,758.19	3,241.81
01-4196.10-523-00 IN Claims Expense	5,000.00	197,542.56	(192,542.56)
Property Insurance - Total	93,000.00	282,300.75	(189,300.75)
Health			
01-4411.10-120-00 HE Salaries PT	700.00	418.60	281.40
01-4411.10-220-00 HE Social Security	50.00	25.96	24.04
01-4411.10-225-00 HE Medicare	15.00	6.07	8.93
01-4411.10-370-00 HE Training	100.00	0.00	100.00
Health - Total	865.00	450.63	414.37
General Assistance			
01-4442.10-350-00 GA Medical Services	200.00	0.00	200.00
01-4442.10-370-00 GA Training	50.00	30.00	20.00
01-4442.10-810-00 GA Other Services	250.00	0.00	250.00

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
01-4442.10-831-00 GA Rents	2,000.00	2,122.10	(122.10)
01-4442.10-832-00 GA Food	400.00	0.00	400.00
01-4442.10-833-00 GA Heating	1,250.00	137.95	1,112.05
01-4442.10-834-00 GA Electricity	1,250.00	0.00	1,250.00
General Assistance - Total	5,400.00	2,290.05	3,109.95
Patriotic Purposes			
01-4583.10-690-00 Patriotic Purposes	2,500.00	2,062.13	437.87
Patriotic Purposes - Total	2,500.00	2,062.13	437.87
Conservation Commission			
01-4611.10-960-00 Conservation Expense	6,000.00	5,503.93	496.07
Conservation Commission - Total	6,000.00	5,503.93	496.07
Principal on Long Term Debt			
01-4711.10-980-00 Land Purchase Bond	55,000.00	55,000.00	0.00
01-4711.12-980-00 Library Addition Bond	60,000.00	60,000.00	0.00
01-4711.13-980-00 Water Main Extension Bond	80,000.00	80,000.00	0.00
01-4711.14-980-00 Water Treatment Plant Bond	123,000.00	123,001.33	(1.33)
Principal Debt - Total	318,000.00	318,001.33	(1.33)
Interest on Long Term Debt			
01-4721.10-981-00 Land Purchase Bond Interest	22,000.00	22,000.00	0.00
01-4721.12-981-00 Library Addition Bond Interest	12,960.00	12,954.00	6.00
01-4721.13-981-00 Water Main Extension Interest	38,965.00	38,120.00	845.00
01-4721.14-981-00 Water Treatment Plant Bond Interest	30,985.00	30,985.51	(0.51)
Interest Debt - Total	104,910.00	104,059.51	850.49
Total Misc Departments	716,625.00	884,898.22	(168,273.22)

Planning & Zoning

Planning Board			
01-4191.10-110-00 PB Salaries FT	160,240.00	160,445.08	(205.08)
01-4191.10-210-00 PB Health Insurance	31,540.00	36,496.74	(4,956.74)
01-4191.10-211-00 PB Dental Insurance	840.00	1,165.88	(325.88)
01-4191.10-215-00 PB HRA Plan	840.00	1,111.75	(271.75)
01-4191.10-219-00 PB Short Term Disability	500.00	444.23	55.77
01-4191.10-220-00 PB Social Security	9,935.00	9,530.94	404.06
01-4191.10-225-00 PB Medicare	2,325.00	2,229.00	96.00
01-4191.10-230-00 PB NH Retirement	21,680.00	21,708.32	(28.32)
01-4191.10-250-00 PB Unemployment	65.00	65.00	0.00
01-4191.10-260-00 PB Workers Compensation	4,585.00	3,500.00	1,085.00
01-4191.10-370-00 PB Training	500.00	824.00	(324.00)
01-4191.10-390-00 PB Professional Services	5,000.00	14,567.38	(9,567.38)
01-4191.10-440-00 PB Copier Lease	1,680.00	1,656.16	23.84
01-4191.10-530-00 PB Recording Fees	100.00	0.00	100.00
01-4191.10-551-00 PB Advertising	100.00	0.00	100.00
01-4191.10-560-00 PB Membership Dues	7,750.00	7,736.00	14.00
01-4191.10-625-00 PB Postage	1,500.00	2,643.79	(1,143.79)
01-4191.10-802-00 PB Mileage	100.00	0.00	100.00
Planning Board - Total	249,280.00	264,124.27	(14,844.27)
Zoning Board			
01-4191.30-551-00 ZBA Advertising	1,000.00	777.50	222.50
01-4191.30-625-00 ZBA Postage	1,000.00	1,361.61	(361.61)
Zoning Board - Total	2,000.00	2,139.11	(139.11)
Total Planning & Zoning	251,280.00	266,263.38	(14,983.38)

General Government Buildings

Town Hall			
01-4194.10-341-00 GB Telephone	6,000.00	6,335.11	(335.11)
01-4194.10-345-00 GB Internet Service	6,300.00	4,206.66	2,093.34
01-4194.10-346-00 GB Telephone Maintenance	0.00	1,035.35	(1,035.35)
01-4194.10-360-00 GB Cleaning Services	18,750.00	18,540.00	210.00
01-4194.10-410-00 GB Electricity	7,000.00	7,687.06	(687.06)
01-4194.10-411-00 GB Heating Fuel	7,000.00	5,878.46	1,121.54

Statement of Expenditures (continued)

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
01-4194.10-432-00 GB Tax Deed Prop. Clean Up	0.00	141.56	(141.56)
01-4194.10-490-00 GB Trash Hauling	4,400.00	4,644.46	(244.46)
01-4194.10-610-00 GB Supplies	1,500.00	2,633.66	(1,133.66)
01-4194.10-611-00 GB Water Cooler	400.00	355.19	44.81
01-4194.10-640-00 GB Repairs & Maintenance	14,000.00	14,356.68	(356.68)
01-4194.10-750-00 GB Furniture	2,500.00	2,042.18	457.82
Town Hall - Total	67,850.00	67,856.37	(6.37)
Watson Academy			
01-4194.20-341-00 WAT Telephone	2,100.00	2,100.00	0.00
01-4194.20-345-00 WAT Internet Service	1,500.00	2,147.76	(647.76)
01-4194.20-360-00 WAT Cleaning Service	6,900.00	6,277.50	622.50
01-4194.20-410-00 WAT Electricity	2,900.00	2,210.30	689.70
01-4194.20-411-00 WAT Heating Fuel	7,500.00	6,528.42	971.58
01-4194.20-412-00 WAT Water	600.00	502.28	97.72
01-4194.20-413-00 WAT Sewer	675.00	604.83	70.17
01-4194.20-490-00 WAT Trash Hauling	1,550.00	1,086.94	463.06
01-4194.20-610-00 WAT Supplies	500.00	609.62	(109.62)
01-4194.20-640-00 WAT Repairs & Maintenance	7,500.00	7,753.04	(253.04)
Watson Academy - Total	31,725.00	29,820.69	1,904.31
Safety Facility			
01-4194.30-341-00 SF Telephone	6,500.00	6,975.03	(475.03)
01-4194.30-344-00 SF Security Cameras	1,860.00	1,855.20	4.80
01-4194.30-345-00 SF Internet Service	4,700.00	4,943.56	(243.56)
01-4194.30-347-00 SF Alarm Monitoring	2,200.00	2,521.00	(321.00)
01-4194.30-360-00 SF Cleaning Service	23,400.00	24,052.50	(652.50)
01-4194.30-410-00 SF Electricity	18,995.00	17,426.79	1,568.21
01-4194.30-411-00 SF Heating Fuel	18,800.00	16,726.18	2,073.82
01-4194.30-412-00 SF Water	5,400.00	3,897.68	1,502.32
01-4194.30-413-00 SF Sewer	3,100.00	5,343.47	(2,243.47)
01-4194.30-415-00 SF Utilities - FD2	4,890.00	3,095.34	1,794.66
01-4194.30-435-00 SF Telephone Contract	0.00	330.00	(330.00)
01-4194.30-490-00 SF Trash Hauling	2,400.00	2,761.74	(361.74)
01-4194.30-610-00 SF Supplies	3,000.00	2,670.79	329.21
01-4194.30-640-00 SF Repairs/Maintenance	10,000.00	26,300.87	(16,300.87)
01-4194.30-641-00 SF Maintenance - FD2	3,000.00	409.50	2,590.50
Safety Facility - Total	108,245.00	119,309.65	(11,064.65)
Highway			
01-4194.40-341-00 HWB Telephone	740.00	766.04	(26.04)
01-4194.40-345-00 HWB Internet Service	1,710.00	2,588.80	(878.80)
01-4194.40-360-00 HWB Cleaning Services	2,340.00	2,340.00	0.00
01-4194.40-410-00 HWB Electricity	5,000.00	4,274.24	725.76
01-4194.40-411-00 HWB Heating Fuel	1,000.00	1,614.24	(614.24)
01-4194.40-610-00 HWB Supplies	1,000.00	1,063.69	(63.69)
01-4194.40-640-00 HWB Building Maintenance	3,500.00	5,118.88	(1,618.88)
Highway Building - Total	15,290.00	17,765.89	(2,475.89)
Total General Government Buildings	223,110.00	234,752.60	(11,642.60)

Police

Police Department			
01-4210.10-110-00 PD Salaries FT	1,418,855.00	1,375,804.27	43,050.73
01-4210.10-120-00 PD Salaries PT	80,340.00	70,642.19	9,697.81
01-4210.10-140-00 PD Overtime	110,000.00	107,655.86	2,344.14
01-4210.10-210-00 PD Health Insurance	380,195.00	403,129.53	(22,934.53)
01-4210.10-211-00 PD Dental Insurance	11,580.00	11,909.79	(329.79)
01-4210.10-215-00 PD HRA Plan	9,200.00	3,463.39	5,736.61
01-4210.10-219-00 PD Short Term Disability	4,620.00	4,390.81	229.19
01-4210.10-220-00 PD Social Security	8,925.00	8,191.54	733.46
01-4210.10-225-00 PD Medicare	23,335.00	21,415.98	1,919.02
01-4210.10-230-00 PD NH Retirement	466,940.00	442,600.17	24,339.83

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
01-4210.10-250-00 PD Unemployment	625.00	550.00	75.00
01-4210.10-260-00 PD Worker's Compensation	42,000.00	34,792.82	7,207.18
01-4210.10-342-00 PD IT Services	35,250.00	28,506.75	6,743.25
01-4210.10-342-01 PD LEACT IT Software	5,560.00	5,737.54	(177.54)
01-4210.10-342-02 PD IT Software Support	50,250.00	34,375.88	15,874.12
01-4210.10-343-00 PD Cell Phones	5,400.00	4,959.36	440.64
01-4210.10-344-00 PD Wireles Services	7,000.00	7,375.67	(375.67)
01-4210.10-370-00 PD Training	5,500.00	2,449.50	3,050.50
01-4210.10-370-01 PD LEACT Training	1,900.00	1,756.80	143.20
01-4210.10-390-00 PD Professional Services	5,500.00	4,045.00	1,455.00
01-4210.10-431-00 PD Equipment Maintenance	4,700.00	1,727.35	2,972.65
01-4210.10-440-00 PD Copier Leases	2,880.00	2,861.14	18.86
01-4210.10-560-00 PD Membership Dues	850.00	590.00	260.00
01-4210.10-620-00 PD Office Supplies	5,070.00	5,018.71	51.29
01-4210.10-624-00 PD Grant Expense - Canine Grant	0.00	5,804.35	(5,804.35)
01-4210.10-624-01 PD Grant Expense	0.00	6,000.00	(6,000.00)
01-4210.10-625-00 PD Postage	780.00	347.26	432.74
01-4210.10-635-00 PD Vehicle Fuel	32,000.00	33,961.53	(1,961.53)
01-4210.10-636-00 PD Vehicle Tolls	250.00	245.70	4.30
01-4210.10-660-00 PD Vehicle Maint & Repairs	25,000.00	33,093.31	(8,093.31)
01-4210.10-680-00 PD Firearms Supplies	10,600.00	7,651.62	2,948.38
01-4210.10-691-00 PD Uniforms	10,000.00	8,657.69	1,342.31
01-4210.10-740-00 PD Equipment	26,700.00	21,542.42	5,157.58
01-4210.10-741-00 PD Cruiser Equipment	57,200.00	54,371.67	2,828.33
01-4210.10-760-00 PD Cruisers	48,000.00	45,795.00	2,205.00
01-4210.10-760-01 PD Motorcycle Lease	5,000.00	0.00	5,000.00
Police Department - Total	2,902,005.00	2,801,420.60	100,584.40
Animal Control			
01-4414.10-120-00 AC Salaries PT	3,000.00	2,822.40	177.60
01-4414.10-220-00 AC Social Security	190.00	175.43	14.57
01-4414.10-225-00 AC Medicare	45.00	41.04	3.96
01-4414.10-250-00 AC Unemployment	10.00	10.00	0.00
01-4414.10-260-00 AC Worker's Compensation	100.00	50.00	50.00
01-4414.10-350-00 AC Vaccination	50.00	0.00	50.00
01-4414.10-370-00 AC Training	50.00	0.00	50.00
01-4414.10-390-00 AC Veterinary Services	100.00	0.00	100.00
01-4414.10-625-00 AC Postage	600.00	1,532.76	(932.76)
01-4414.10-801-00 AC Impoundment Fees	100.00	0.00	100.00
Animal Control - Total	4,245.00	4,631.63	(386.63)
Total Police	2,906,250.00	2,806,052.23	100,197.77

Fire & Rescue

Fire and Rescue			
01-4220.10-110-00 FD Salaries FT	568,565.00	509,435.29	59,129.71
01-4220.10-120-00 FD Salaries PT	556,800.00	571,100.10	(14,300.10)
01-4220.10-140-00 FD Overtime	50,000.00	50,805.41	(805.41)
01-4220.10-150-00 FD Details	10,000.00	8,693.74	1,306.26
01-4220.10-210-00 FD Health Insurance	127,935.00	111,823.38	16,111.62
01-4220.10-211-00 FD Dental Insurance	2,730.00	2,589.58	140.42
01-4220.10-215-00 FD HRA Plan	2,770.00	550.05	2,219.95
01-4220.10-219-00 FD Short Term Disability	1,990.00	1,639.73	350.27
01-4220.10-220-00 FD Social Security	35,145.00	35,627.26	(482.26)
01-4220.10-225-00 FD Medicare	17,195.00	16,235.21	959.79
01-4220.10-230-00 FD NH Retirement	187,735.00	160,943.95	26,791.05
01-4220.10-250-00 FD Unemployment	900.00	800.00	100.00
01-4220.10-260-00 FD Worker's Compensation	123,180.00	110,000.00	13,180.00
01-4220.10-290-00 FD Medical Testing	5,000.00	288.00	4,712.00
01-4220.10-342-00 FD IT Services	12,500.00	12,264.95	235.05
01-4220.10-342-02 FD Software Support	10,000.00	10,626.89	(626.89)
01-4220.10-343-00 FD Cell Phones	5,000.00	5,537.31	(537.31)
01-4220.10-390-00 FD Contract Services	810.00	1,914.00	(1,104.00)

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
01-4220.10-440-00 FD Copier Lease	2,400.00	2,326.51	73.49
01-4220.10-560-00 FD Membership Dues	10,000.00	6,646.00	3,354.00
01-4220.10-620-00 FD Office Supplies	5,400.00	8,286.79	(2,886.79)
01-4220.10-624-00 FD Grant Expenses	4,000.00	4,500.00	(500.00)
01-4220.10-625-00 FD Postage	100.00	58.95	41.05
01-4220.10-635-00 FD Vehicle Fuel	21,000.00	23,818.04	(2,818.04)
01-4220.10-660-00 FD Fire Truck Maintenance	25,000.00	15,480.70	9,519.30
01-4220.10-680-00 FD Department Supplies	445.00	665.58	(220.58)
01-4220.10-681-00 FD Extinguishers	0.00	0.00	0.00
01-4220.10-688-00 FD Hose	10,000.00	4,578.60	5,421.40
01-4220.10-692-00 FD Protective Gear	40,000.00	36,027.01	3,972.99
Fire & Rescue - Total	1,836,600.00	1,713,263.03	123,336.97
Total Fire & Rescue	1,836,600.00	1,713,263.03	123,336.97

Building Inspection

Building Inspection			
01-4240.10-120-00 BI Salaries PT	64,145.00	65,334.74	(1,189.74)
01-4240.10-220-00 BI Social Security	3,980.00	4,050.69	(70.69)
01-4240.10-225-00 BI Medicare	930.00	947.35	(17.35)
01-4240.10-250-00 BI Unemployment	60.00	60.00	0.00
01-4240.10-260-00 BI Workers Compensation	2,140.00	1,717.00	423.00
01-4240.10-343-00 BI Cell Phones	600.00	1,016.45	(416.45)
01-4240.10-370-00 BI Training	400.00	0.00	400.00
01-4240.10-390-00 BI Contract Services	500.00	108.12	391.88
01-4240.10-560-00 BI Membership Dues	100.00	0.00	100.00
01-4240.10-620-00 BI Office Supplies	0.00	10.00	(10.00)
01-4240.10-625-00 BI Postage	200.00	166.80	33.20
01-4240.10-635-00 BI Vehicle Fuel	400.00	453.50	(53.50)
01-4240.10-660-00 BI Vehicle Maintenance	2,000.00	2,488.83	(488.83)
01-4240.10-802-00 BI Mileage	500.00	0.00	500.00
Building Inspection - Total	75,955.00	76,353.48	(398.48)
Total Building Inspection	75,955.00	76,353.48	(398.48)

Highway Department

Highway			
01-4312.20-110-00 HW Salaries FT	426,200.00	322,930.08	103,269.92
01-4312.20-120-00 HW Salaries PT	18,000.00	23,087.40	(5,087.40)
01-4312.20-140-00 HW Overtime	40,000.00	62,565.14	(22,565.14)
01-4312.20-210-00 HW Health Insurance	142,750.00	87,493.03	55,256.97
01-4312.20-211-00 HW Dental Insurance	3,660.00	2,305.56	1,354.44
01-4312.20-215-00 HW HRA Plan	4,000.00	777.04	3,222.96
01-4312.20-219-00 HW Short Term Disability	1,545.00	1,088.37	456.63
01-4312.20-220-00 HW Social Security	30,020.00	24,285.35	5,734.65
01-4312.20-225-00 HW Medicare	7,020.00	5,679.52	1,340.48
01-4312.20-230-00 HW NH Retirement	63,080.00	49,865.17	13,214.83
01-4312.20-250-00 HW Unemployment	250.00	200.00	50.00
01-4312.20-260-00 HW Worker's Compensation	25,500.00	15,000.00	10,500.00
01-4312.20-310-00 HW Engineering	2,000.00	0.00	2,000.00
01-4312.20-343-00 HW Cell Phones	500.00	469.92	30.08
01-4312.20-350-00 HW Drug Testing	500.00	413.75	86.25
01-4312.20-370-00 HW Training	100.00	385.99	(285.99)
01-4312.20-390-00 HW Hauling Services	9,000.00	5,165.00	3,835.00
01-4312.20-393-00 HW Consulting Services	0.00	2,145.00	(2,145.00)
01-4312.20-394-00 HW Plowing Contractors	30,000.00	50,565.00	(20,565.00)
01-4312.20-431-00 HW Equipment Maintenance	50,000.00	45,404.83	4,595.17
01-4312.20-434-00 HW Street Sweeping	1,000.00	562.50	437.50
01-4312.20-436-00 HW Road Striping	1,600.00	11,848.10	(10,248.10)
01-4312.20-437-00 HW Road Grading	3,000.00	2,250.00	750.00
01-4312.20-438-00 HW Ditch/Drain Cleaning	6,000.00	10,835.50	(4,835.50)
01-4312.20-439-00 HW Storm Water Treatment	10,000.00	24,315.87	(14,315.87)
01-4312.20-440-00 HW Equipment Rental	30,000.00	25,349.30	4,650.70

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
01-4312.20-491-00 HW Small Tools	1,200.00	2,704.58	(1,504.58)
01-4312.20-635-00 HW Vehicle Fuel	35,000.00	27,131.46	7,868.54
01-4312.20-636-00 HW - Tolls	0.00	62.60	(62.60)
01-4312.20-660-00 HW Vehicle Maint/Repairs	40,000.00	59,509.80	(19,509.80)
01-4312.20-680-00 HW Supplies	4,500.00	7,649.17	(3,149.17)
01-4312.20-682-00 HW Asphalt Products	3,000.00	2,225.94	774.06
01-4312.20-683-00 HW Aggregates/Stone	15,000.00	17,146.00	(2,146.00)
01-4312.20-684-00 HW Signs	3,000.00	4,841.03	(1,841.03)
01-4312.20-687-00 HW Tree Removal	15,000.00	13,800.00	1,200.00
01-4312.20-691-00 HW Uniforms	5,500.00	6,995.44	(1,495.44)
01-4312.20-694-00 HW Salt	125,000.00	92,919.80	32,080.20
01-4312.20-695-00 HW Materials Processing	14,000.00	9,800.00	4,200.00
01-4312.20-730-00 HW Road Reconstruction	500,000.00	521,130.59	(21,130.59)
01-4312.20-731-00 HW Crack Sealing	10,000.00	10,975.00	(975.00)
01-4312.20-734-00 HW Knotweed Control	10,000.00	9,800.00	200.00
01-4312.20-740-00 HW Equipment	34,000.00	37,762.87	(3,762.87)
01-4312.20-760-00 HW Vehicle Leases	22,560.00	22,559.59	0.41
Highway Department - Total	1,743,485.00	1,622,001.29	121,483.71

Street Lighting

01-4316.10-410-00 SL Street Lighting	10,000.00	10,763.53	(763.53)
01-4316.10-610-00 SL Light Replacement	500.00	309.81	190.19
Street Lighting - Total	10,500.00	11,073.34	(573.34)
Total Highway Department	1,753,985.00	1,633,074.63	120,910.37

Transfer Station

Transfer Station			
01-4323.10-110-00 TS Salaries FT	16,795.00	16,825.60	(30.60)
01-4323.10-120-00 TS Salaries PT	115,000.00	91,388.62	23,611.38
01-4323.10-140-00 TS Overtime	0.00	5,321.76	(5,321.76)
01-4323.10-210-00 TS Health Insurance	4,845.00	5,422.25	(577.25)
01-4323.10-211-00 TS Dental Insurance	0.00	40.12	(40.12)
01-4323.10-215-00 TS HRA Plan	0.00	100.00	(100.00)
01-4323.10-219-00 TS Short Term Disability	55.00	44.42	10.58
01-4323.10-220-00 TS Social Security	8,175.00	6,990.67	1,184.33
01-4323.10-225-00 TS Medicare	1,910.00	1,634.93	275.07
01-4323.10-230-00 TS NH Retirement	2,275.00	2,996.30	(721.30)
01-4323.10-250-00 TS Unemployment	140.00	40.00	100.00
01-4323.10-260-00 TS Worker's Compensation	4,400.00	2,800.00	1,600.00
01-4323.10-341-00 TS Telephone	800.00	502.29	297.71
01-4323.10-344-00 TS Security System	1,000.00	0.00	1,000.00
01-4323.10-345-00 TS Internet Service	1,800.00	3,095.55	(1,295.55)
01-4323.10-370-00 TS Training & Workshops	250.00	225.00	25.00
01-4323.10-390-00 TS Hauling Services	11,000.00	10,000.00	1,000.00
01-4323.10-391-00 TS Groundwater Monitoring	9,000.00	9,600.00	(600.00)
01-4323.10-393-00 TS Recycling Contractors	95,000.00	108,072.98	(13,072.98)
01-4323.10-399-00 TS Landfill Assessment	3,000.00	1,998.00	1,002.00
01-4323.10-410-00 TS Electricity	7,000.00	8,336.39	(1,336.39)
01-4323.10-411-00 TS Building Fuel	1,500.00	286.59	1,213.41
01-4323.10-495-00 TS Equipment Maint & Repairs	10,000.00	10,561.78	(561.78)
01-4323.10-570-00 TS Trash Disposal	160,000.00	145,262.37	14,737.63
01-4323.10-571-00 TS Hazardous Waste	4,000.00	0.00	4,000.00
01-4323.10-610-00 TS Supplies	500.00	247.55	252.45
01-4323.10-635-00 TS Vehicle Fuel	7,000.00	5,000.00	2,000.00
01-4323.10-640-00 TS Building Maintenance	3,000.00	2,923.91	76.09
01-4323.10-660-00 TS Vehicle Maint/Repairs	3,000.00	7,351.33	(4,351.33)
01-4323.10-691-00 TS Uniforms	2,300.00	1,795.70	504.30
01-4323.10-740-00 TS New/Replacement Equipment	1,000.00	0.00	1,000.00
01-4323.10-760-00 TS Truck Lease	11,415.00	11,413.78	1.22
Transfer Station - Total	486,160.00	460,277.89	25,882.11
Total Transfer Station	486,160.00	460,277.89	25,882.11

Statement of Expenditures (continued)

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
Recreation			
Recreation			
01-4520.10-110-00 REC Salary FT	100,550.00	100,176.41	373.59
01-4520.10-210-00 REC Health Insurance	9,045.00	8,049.74	995.26
01-4520.10-211-00 REC Dental Insurance	300.00	135.00	165.00
01-4520.10-215-00 REC HRA Plan	300.00	58.50	241.50
01-4520.10-219-00 REC Short Term Disability	340.00	351.17	(11.17)
01-4520.10-220-00 REC Social Security	6,235.00	6,260.52	(25.52)
01-4520.10-225-00 REC Medicare	1,460.00	1,464.18	(4.18)
01-4520.10-230-00 REC NH Retirement	13,600.00	13,498.10	101.90
01-4520.10-250-00 REC Unemployment	70.00	70.00	0.00
01-4520.10-260-00 REC Worker's Compensation	3,500.00	3,000.00	500.00
01-4520.10-342-00 REC IT Services	0.00	561.85	(561.85)
01-4520.10-342-02 REC Software Support	1,400.00	740.00	660.00
01-4520.10-343-00 REC Cell Phones	575.00	545.66	29.34
01-4520.10-370-00 REC Training	600.00	921.12	(321.12)
01-4520.10-440-00 REC Copier Lease	1,080.00	1,345.36	(265.36)
01-4520.10-620-00 REC Office Supplies	400.00	0.00	400.00
01-4520.10-650-00 REC Park Maintenance	800.00	3,338.00	(2,538.00)
01-4520.10-802-00 REC Mileage	75.00	0.00	75.00
Recreation - Total	140,330.00	140,515.61	(185.61)
Total Recreation	140,330.00	140,515.61	(185.61)

Library

Library			
01-4550.10-110-00 LIB Salaries FT	67,600.00	69,422.18	(1,822.18)
01-4550.10-120-00 LIB Salaries PT	93,945.00	87,863.17	6,081.83
01-4550.10-210-00 LIB Health Insurance	12,090.00	12,092.88	(2.88)
01-4550.10-211-00 LIB Dental Insurance	300.00	275.76	24.24
01-4550.10-215-00 LIB HRA Plan	300.00	51.76	248.24
01-4550.10-219-00 LIB Short Term Disability	255.00	239.43	15.57
01-4550.10-220-00 LIB Social Security	10,000.00	9,600.79	399.21
01-4550.10-225-00 LIB Medicare	2,345.00	2,245.36	99.64
01-4550.10-230-00 LIB NH Retirement	9,150.00	9,216.94	(66.94)
01-4550.10-250-00 LIB Unemployment	165.00	165.00	0.00
01-4550.10-260-00 LIB Workers Compensation	470.00	400.00	70.00
01-4550.10-390-00 LIB Professional Services	500.00	50.00	450.00
01-4550.10-412-00 LIB Water	700.00	455.24	244.76
01-4550.10-413-00 LIB Sewer	1,000.00	837.59	162.41
01-4550.10-960-00 LIB Allocation	55,200.00	55,200.00	0.00
Library - Total	254,020.00	248,116.10	5,903.90
Total Library	254,020.00	248,116.10	5,903.90

TOTAL GENERAL FUND	9,509,605.00	9,321,772.71	187,832.29
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Warrant Articles

Warrants			
01-4850.10-990-03 WR Watson Academy Repairs ETF	20,000.00	20,000.00	0.00
01-4850.10-990-04 WR Recreation Facilities ETF	5,000.00	5,000.00	0.00
01-4850.10-990-05 WR Accrued Benefits ETF	50,000.00	50,000.00	0.00
01-4850.10-990-07 WR Highway Equipment CRF	100,000.00	100,000.00	0.00
01-4850.10-990-09 WR Government Buildings ETF	50,000.00	50,000.00	0.00
01-4850.10-990-11 WR Transfer Station ETF	60,000.00	60,000.00	0.00
01-4850.10-990-12 WR Police Equipment ETF	1,000.00	1,000.00	0.00
01-4850.10-990-20 WR Police Union Contract	114,590.00	103,389.28	11,200.72
01-4850.10-990-36 WR Add FT Firefighter/EMT	82,575.00	44,643.99	37,931.01
01-4850.10-990-40 WR Epping Youth Athletic Assoc	5,000.00	5,000.00	0.00
01-4850.10-990-41 WR Rockingham Community Action	11,300.00	11,300.00	0.00
01-4850.10-990-42 WR Rockingham Nutrition Prog	8,700.00	8,700.00	0.00

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
01-4850.10-990-44 WR Waypoint	8,100.00	8,100.00	0.00
01-4850.10-990-46 WR Community Children's Fund	3,000.00	3,000.00	0.00
01-4850.10-990-49 WR Ready Rides	1,500.00	1,500.00	0.00
Warrant Articles - Total	520,765.00	471,633.27	49,131.73
TOTAL WARRANT ARTICLES	520,765.00	471,633.27	49,131.73

TOTAL GENERAL FUNDS AND WARRANT ARTICLES	10,030,370.00	9,793,405.98	236,964.02
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Enterprise Funds

Water Fund

Water Administration			
51-4331.10-110-00 WA Salary FT	25,195.00	24,857.66	337.34
51-4331.10-130-00 WA Salary - Commissioners	1,350.00	950.00	400.00
51-4331.10-210-00 WA Health Insurance	9,795.00	5,941.88	3,853.12
51-4331.10-215-00 WA HRA Plan	300.00	179.80	120.20
51-4331.10-219-00 WA Short Term Disability	80.00	82.21	(2.21)
51-4331.10-220-00 WA Social Security	1,650.00	1,557.13	92.87
51-4331.10-225-00 WA Medicare	385.00	364.15	20.85
51-4331.10-230-00 WA NH Retirement	3,400.00	3,363.61	36.39
51-4331.10-250-00 WA Unemployment	25.00	25.00	0.00
51-4331.10-260-00 WA Workers' Compensation	550.00	500.00	50.00
51-4331.10-301-00 WA Audit	4,200.00	4,200.00	0.00
51-4331.10-320-00 WA Legal Services	2,000.00	412.50	1,587.50
51-4331.10-520-00 WA Prop & Liability Insurance	33,000.00	28,556.17	4,443.83
51-4331.10-551-00 WA Advertising	100.00	0.00	100.00
51-4331.10-560-00 WA Membership Dues	1,000.00	733.00	267.00
51-4331.10-620-00 WA Office Supplies	200.00	65.45	134.55
51-4331.10-625-00 WA Postage	2,000.00	1,919.10	80.90
51-4331.10-740-00 WA Office Equipment	1,000.00	478.77	521.23
51-4331.10-850-00 WA New Software	100.00	0.00	100.00
Water Administration - Total	86,330.00	74,186.43	12,143.57
Water Operations			
51-4332.20-110-00 WO Salaries FT	187,825.00	146,487.76	41,337.24
51-4332.20-140-00 WO Overtime	25,000.00	23,706.04	1,293.96
51-4332.20-210-00 WO Health Insurance	52,635.00	38,490.09	14,144.91
51-4332.20-211-00 WO Dental Insurance	1,335.00	1,013.95	321.05
51-4332.20-215-00 WO HRA Plan	1,240.00	90.00	1,150.00
51-4332.20-219-00 WO Short Term Disability	600.00	457.50	142.50
51-4332.20-220-00 WO Social Security	13,195.00	10,118.38	3,076.62
51-4332.20-225-00 WO Medicare	3,085.00	2,366.42	718.58
51-4332.20-230-00 WO NH Retirement	28,795.00	22,967.64	5,827.36
51-4332.20-250-00 WO Unemployment	85.00	85.00	0.00
51-4332.20-260-00 WO Workers' Compensation	4,000.00	3,000.00	1,000.00
51-4332.20-310-00 WO Engineering	30,000.00	29,854.54	145.46
51-4332.20-310-10 WO Engineering CIP010/011	5,000.00	0.00	5,000.00
51-4332.20-342-00 WA - software support	0.00	740.00	(740.00)
51-4332.20-343-00 WO Cell Phones	1,700.00	1,580.08	119.92
51-4332.20-345-00 WO Internet Service	3,500.00	5,101.06	(1,601.06)
51-4332.20-346-00 WO Hosting Services	4,500.00	5,961.95	(1,461.95)
51-4332.20-351-00 WO Laboratory Services	5,000.00	3,825.00	1,175.00
51-4332.20-370-00 WO Training	2,000.00	4,550.54	(2,550.54)
51-4332.20-391-00 WO Well Monitoring	30,000.00	18,766.50	11,233.50
51-4332.20-395-00 WO Contractor Services	20,000.00	91,800.00	(71,800.00)
51-4332.20-398-00 WO Backflow Testing	15,000.00	17,227.50	(2,227.50)
51-4332.20-410-00 WO Electricity	40,000.00	55,697.26	(15,697.26)
51-4332.20-411-00 WO Propane	2,000.00	5,187.33	(3,187.33)
51-4332.20-430-00 WO Equipment Maintenance	4,000.00	2,209.67	1,790.33
51-4332.20-432-00 WO Water Tower Maintenance	57,435.00	65,853.80	(8,418.80)
51-4332.20-433-00 WO Emergency Repairs	10,000.00	0.00	10,000.00
51-4332.20-551-00 WO Advertising	100.00	0.00	100.00
51-4332.20-635-00 WO Vehicle Fuel	2,000.00	1,516.21	483.79
51-4332.20-640-00 WO Building Maintenance	500.00	0.00	500.00

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
51-4332.20-660-00 WO Vehicle Repair	2,500.00	356.67	2,143.33
51-4332.20-680-00 WO Supplies	1,000.00	970.22	29.78
51-4332.20-681-00 WO Chemicals	5,000.00	2,938.10	2,061.90
51-4332.20-682-00 WO Distribution Supplies	1,000.00	1,532.24	(532.24)
51-4332.20-683-00 WO Lab Supplies	500.00	0.00	500.00
51-4332.20-684-00 WO Instrument Calibration	2,200.00	1,933.30	266.70
51-4332.20-691-00 WO Uniforms	3,000.00	4,366.52	(1,366.52)
51-4332.20-740-00 WO Machinery & Equipment	30,000.00	0.00	30,000.00
51-4332.20-745-00 WO Distribution System	25,000.00	3,600.36	21,399.64
51-4332.20-749-00 WO Depreciation Expense	105,000.00	0.00	105,000.00
51-4332.20-980-00 WO Land Bond & Interest	77,000.00	77,000.00	0.00
Water Operations - Total	802,730.00	651,351.63	151,378.37
Water Non-Operating			
51-4339.50-624-00 State Grant Expense	125,000.00	39,397.04	85,602.96
51-4339.50-730-00 Water Line Extension	10,000.00	9,895.85	104.15
51-4339.50-740-00 Meter Replacement	25,000.00	26,293.38	(1,293.38)
51-4850.10-990-30 Water Treatment Project	500,000.00	50,789.05	449,210.95
51-4850.10-990-32 MTBE Water Main Extension-DWGTf	261,000.00	468,481.12	(207,481.12)
51-4850.10-990-33 MTBE Water Main Extension-Water	0.00	624.40	(624.40)
51-4850.10-990-34 Preliminary Testing Well F1	0.00	5,000.00	(5,000.00)
Water Non Operating - Total	921,000.00	600,480.84	320,519.16
Total Water Fund	1,810,060.00	1,326,018.90	484,041.10

Sewer Fund

Sewer Administration			
55-4321.10-110-00 SWA Salary FT	25,195.00	24,857.65	337.35
55-4321.10-130-00 SWA Salary - Commissioners	1,350.00	950.00	400.00
55-4321.10-210-00 SWA Health Insurance	9,795.00	5,940.90	3,854.10
55-4321.10-215-00 SWA HRA Plan	300.00	180.20	119.80
55-4321.10-219-00 SWA Short Term Disability	80.00	82.29	(2.29)
55-4321.10-220-00 SWA Social Security	1,645.00	1,556.96	88.04
55-4321.10-225-00 SWA Medicare	385.00	364.15	20.85
55-4321.10-230-00 SWA NH Retirement	3,400.00	3,363.19	36.81
55-4321.10-250-00 SWA Unemployment	25.00	25.00	0.00
55-4321.10-260-00 SWA Worker's Compensation	550.00	500.00	50.00
55-4321.10-301-00 SWA Audit	5,300.00	5,300.00	0.00
55-4321.10-320-00 SWA Legal Services	3,000.00	412.50	2,587.50
55-4321.10-370-00 SWA Training	100.00	0.00	100.00
55-4321.10-520-00 SWA Property/Liability Insur.	38,000.00	39,883.15	(1,883.15)
55-4321.10-560-00 SWA Membership Dues	1,000.00	1,099.99	(99.99)
55-4321.10-620-00 SWA Office Supplies	500.00	18.14	481.86
55-4321.10-625-00 SWA Postage	2,000.00	1,210.21	789.79
55-4321.10-740-00 SWA Office Equipment	1,000.00	478.75	521.25
55-4321.10-850-00 SWA New Software	6,000.00	0.00	6,000.00
Sewer Administration - Total	99,625.00	86,223.08	13,401.92

Sewer Operations

55-4326.20-110-00 SWO Salary FT	187,825.00	146,487.68	41,337.32
55-4326.20-140-00 SWO Overtime	25,000.00	23,705.77	1,294.23
55-4326.20-210-00 SWO Health Insurance	52,635.00	38,488.93	14,146.07
55-4326.20-211-00 SWO Dental Insurance	1,335.00	1,013.82	321.18
55-4326.20-215-00 SWO HRA Plan	1,240.00	90.00	1,150.00
55-4326.20-219-00 SWO Short Term Disability	600.00	457.63	142.37
55-4326.20-220-00 SWO Social Security	13,195.00	10,118.15	3,076.85
55-4326.20-225-00 SWO Medicare	3,085.00	2,366.32	718.68
55-4326.20-230-00 SWO NH Retirement	28,795.00	22,967.74	5,827.26
55-4326.20-250-00 SWO Unemployment	85.00	85.00	0.00
55-4326.20-260-00 SWO Worker's Compensation	4,000.00	3,000.00	1,000.00
55-4326.20-310-00 SWO Engineering	30,000.00	8,818.08	21,181.92
55-4326.20-310-10 SWO Engineering CIP010	5,000.00	0.00	5,000.00
55-4326.20-341-00 SWO Telephone	1,500.00	730.00	770.00
55-4326.20-343-00 SWO Cell Phones	1,700.00	1,648.54	51.46

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
55-4326.20-345-00 SWO Internet Service	3,600.00	4,286.14	(686.14)
55-4326.20-346-00 SWO Hosting Services	2,700.00	4,161.91	(1,461.91)
55-4326.20-351-00 SWO Laboratory Services	57,200.00	34,265.66	22,934.34
55-4326.20-360-00 SWO Cleaning Services	4,600.00	4,612.50	(12.50)
55-4326.20-370-00 SWO Training	1,000.00	1,471.70	(471.70)
55-4326.20-390-00 SWO Hauling Services	5,000.00	0.00	5,000.00
55-4326.20-395-00 SWO Contractor Services	50,000.00	26,228.20	23,771.80
55-4326.20-396-00 SWO Sludge Disposal	10,000.00	47,124.93	(37,124.93)
55-4326.20-410-00 SWO Electricity	130,000.00	137,614.24	(7,614.24)
55-4326.20-411-00 SWO Propane	2,000.00	1,578.94	421.06
55-4326.20-416-00 SWO Generator Fuel Oil	2,500.00	1,796.18	703.82
55-4326.20-430-00 SWO Plant Repairs	50,000.00	63,217.70	(13,217.70)
55-4326.20-490-00 SWO Trash Hauling	3,300.00	3,620.95	(320.95)
55-4326.20-635-00 SWO Vehicle Fuel	2,500.00	1,516.28	983.72
55-4326.20-640-00 SWO Station Repairs	6,000.00	8,250.70	(2,250.70)
55-4326.20-660-00 SWO Vehicle Repairs	2,500.00	702.67	1,797.33
55-4326.20-665-00 SWO Roll Off Truck	14,000.00	14,000.00	0.00
55-4326.20-680-00 SWO Operating Supplies	12,000.00	10,723.70	1,276.30
55-4326.20-681-00 SWO Chemicals	80,000.00	92,316.36	(12,316.36)
55-4326.20-683-00 SWO Laboratory Supplies	15,000.00	13,877.92	1,122.08
55-4326.20-684-00 SWO Instrument Calibration	2,000.00	1,517.80	482.20
55-4326.20-685-00 SWO Instrument Repair	500.00	0.00	500.00
55-4326.20-691-00 SWO Uniforms	4,000.00	4,699.84	(699.84)
55-4326.20-740-00 SWO Machinery & Equipment	30,000.00	10,312.67	19,687.33
55-4326.20-740-01 SWO M & E - Membrane Project	0.00	14,155.00	(14,155.00)
55-4326.20-744-00 SWO Collection System	10,000.00	17,987.98	(7,987.98)
55-4326.20-749-00 SWO Depreciation Expense	133,690.00	0.00	133,690.00
55-4326.20-980-00 SWO WWTF Bond Payment	6,355,400.00	6,355,401.37	(1.37)
55-4326.20-980-01 SWO WWTF Interest Payment	92,490.00	279,142.67	(186,652.67)
Sewer Operations - Total	7,437,975.00	7,414,561.67	23,413.33
Sewer Non-Operating			
55-4327.50-988-00 OSC Conn. Fee Loan	9,430.00	0.00	9,430.00
55-4327.50-990-00 Reserve for Repairs	238,711.00	0.00	238,711.00
55-4328.10-930-01 Membrane Project CIP001	0.00	3,720.08	(3,720.08)
55-4328.10-930-05 Membrand Upgrade	500,000.00	626,322.11	(126,322.11)
55-4328.10-930-06 Nitrogen Upgrade	0.00	56,081.09	(56,081.09)
55-4850.10-990-31 WWTF Sewer Lagoon Project	0.00	5,478,330.70	(5,478,330.70)
Sewer Non Operating - Total	748,141.00	6,164,453.98	(5,416,312.98)
Total Sewer Fund	8,285,741.00	13,665,238.73	(5,379,497.73)

TOTAL ENTERPRISE FUNDS	10,095,801.00	14,991,257.63	(4,895,456.63)
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GRAND TOTAL: GENERAL FUND, WARRANT ARTICLES AND ENTERPRISE FUNDS	20,126,171.00	24,784,663.61	(4,658,492.61)
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Revolving Funds

Recreation Revolving Fund

Recreation Revolving - Summer			
15-4520.10-110-00 Salaries FT - Summer	0.00	10,884.30	(10,884.30)
15-4520.10-120-00 Salaries PT - Summer	0.00	52,171.70	(52,171.70)
15-4520.10-210-00 RR Health Insurance - Summer	0.00	3,023.20	(3,023.20)
15-4520.10-211-00 RR Dental Insurance - Summer	0.00	68.92	(68.92)
15-4520.10-215-00 RR HRA Plan - Summer	0.00	11.25	(11.25)
15-4520.10-219-00 RR Short Term Disability - Summer	0.00	46.80	(46.80)
15-4520.10-220-00 RR Social Security - Summer	0.00	3,872.07	(3,872.07)
15-4520.10-225-00 RR Medicare - Summer	0.00	905.57	(905.57)
15-4520.10-230-00 RR NH Retirement - Summer	0.00	1,472.64	(1,472.64)
15-4520.10-250-00 RR Unemployment - Summer	0.00	90.00	(90.00)
15-4520.10-260-00 RR Workers Comp - Summer	0.00	1,800.00	(1,800.00)
15-4520.10-343-00 Cell phones - Summer	0.00	231.63	(231.63)
15-4520.10-370-00 Training - Summer	0.00	716.00	(716.00)
15-4520.10-570-00 Trip Fees - Summer	0.00	19,746.12	(19,746.12)

Statement of Expenditures (continued)

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
15-4520.10-581-00 Transportation - Summer	0.00	11,375.00	(11,375.00)
15-4520.10-620-00 Supplies - Summer	0.00	3,897.54	(3,897.54)
15-4520.10-625-00 Postage - Summer	0.00	7.63	(7.63)
15-4520.10-635-00 Vehicle Fuel - Summer	0.00	844.25	(844.25)
15-4520.10-660-00 Vehicle Maintenance - Summer	0.00	1,338.68	(1,338.68)
15-4520.10-760-00 RR Vehicle - Summer	0.00	45,810.00	(45,810.00)
Recreation Revolving - Summer - Total	0.00	158,313.30	(158,313.30)
Recreation Revolving - Spring			
15-4520.15-110-00 Salaries FT - Spring	0.00	38,127.48	(38,127.48)
15-4520.15-120-00 Salaries PT - Spring	0.00	63,660.41	(63,660.41)
15-4520.15-210-00 RR Health Insurance - Spring	0.00	9,069.60	(9,069.60)
15-4520.15-211-00 RR Dental Insurance - Spring	0.00	206.76	(206.76)
15-4520.15-215-00 RR HRA Plan - Spring	0.00	18.75	(18.75)
15-4520.15-219-00 RR Short Term Disability - Spring	0.00	137.24	(137.24)
15-4520.15-220-00 RR Social Security - Spring	0.00	6,204.45	(6,204.45)
15-4520.15-225-00 RR Medicare - Spring	0.00	1,451.05	(1,451.05)
15-4520.15-230-00 RR NH Retirement - Spring	0.00	4,438.43	(4,438.43)
15-4520.15-250-00 RR Unemployment - Spring	0.00	85.00	(85.00)
15-4520.15-260-00 RR Workers Comp - Spring	0.00	1,300.00	(1,300.00)
15-4520.15-343-00 Cell Phones - Spring	0.00	386.13	(386.13)
15-4520.15-570-00 Trip Fees - Spring	0.00	2,798.96	(2,798.96)
15-4520.15-620-00 Program Supplies - Spring	0.00	4,276.68	(4,276.68)
15-4520.15-625-00 Postage - Spring	0.00	26.23	(26.23)
15-4520.15-635-00 Vehicle Fuel - Spring	0.00	652.42	(652.42)
15-4520.15-660-00 Vehicle Maintenance - Spring	0.00	3,291.40	(3,291.40)
Recreation Revolving - Spring - Total	0.00	136,130.99	(136,130.99)
Recreation Revolving - Fall			
15-4520.20-110-00 Salaries FT - Fall	0.00	29,484.63	(29,484.63)
15-4520.20-120-00 Salaries PT - Fall	0.00	41,396.89	(41,396.89)
15-4520.20-210-00 RR Health Insurance - Fall	0.00	7,796.84	(7,796.84)
15-4520.20-211-00 RR Dental Insurance - Fall	0.00	183.80	(183.80)
15-4520.20-215-00 RR HRA Plan - Fall	0.00	15.00	(15.00)
15-4520.20-219-00 RR Short Term Disability - Fall	0.00	133.47	(133.47)
15-4520.20-220-00 RR Social Security - Fall	0.00	4,294.23	(4,294.23)
15-4520.20-225-00 RR Medicare - Fall	0.00	1,004.39	(1,004.39)
15-4520.20-230-00 RR NH Retirement - Fall	0.00	5,093.43	(5,093.43)
15-4520.20-250-00 RR Unemployment - Fall	0.00	65.00	(65.00)
15-4520.20-260-00 RR Workers Comp - Fall	0.00	1,000.00	(1,000.00)
15-4520.20-343-00 Cell Phones - Fall	0.00	256.47	(256.47)
15-4520.20-570-00 Trip Fees - Fall	0.00	198.96	(198.96)
15-4520.20-620-00 Program Supplies - Fall	0.00	3,733.05	(3,733.05)
15-4520.20-625-00 Postage - Fall	0.00	5.52	(5.52)
15-4520.20-635-00 Vehicle Fuel - Fall	0.00	937.23	(937.23)
15-4520.20-660-00 Vehicle Maintenance - Fall	0.00	393.88	(393.88)
Recreation Revolving - Fall - Total	0.00	95,992.79	(95,992.79)
Recreation Revolving - Other			
15-4520.30-620-00 Program Supplies - Other Progr	0.00	3,068.48	(3,068.48)
Recreation Revolving - Other - Total	0.00	3,068.48	(3,068.48)
Recreation Revolving - Theater			
15-4520.40-120-00 Salaries PT - Theater	0.00	6,740.00	(6,740.00)
15-4520.40-220-00 RR Social Security - Theater	0.00	417.88	(417.88)
15-4520.40-225-00 RR Medicare - Theater	0.00	97.73	(97.73)
15-4520.40-390-00 Contract Services	0.00	36,444.00	(36,444.00)
15-4520.40-411-00 Theater Building Fuel	0.00	2,365.85	(2,365.85)
15-4520.40-412-00 Theater Water	0.00	511.97	(511.97)
15-4520.40-413-00 Theater Sewer	0.00	278.66	(278.66)
15-4520.40-440-00 Theater Lease	0.00	4,070.06	(4,070.06)
15-4520.40-610-00 Theater Supplies	0.00	27,214.12	(27,214.12)

	Budget 2024	YTD Through 12/31/2024	Remaining Balance
15-4520.40-620-00 Concession Supplies	0.00	1,112.46	(1,112.46)
Recreation Revolving - Theater - Total	0.00	79,252.73	(79,252.73)
Total Recreation Revolving Fund	0.00	472,758.29	(472,758.29)

ETV Revolving Fund

ETV Revolving Fund			
20-4192.10-120-00 ETV Salaries PT	0.00	42,615.34	(42,615.34)
20-4192.10-220-00 ETV Social Security	0.00	2,642.12	(2,642.12)
20-4192.10-225-00 ETV Medicare	0.00	618.00	(618.00)
20-4192.10-250-00 ETV Unemployment	0.00	60.00	(60.00)
20-4192.10-260-00 ETV Workers Compensation	0.00	700.00	(700.00)
20-4192.10-390-00 ETV Professional Services	0.00	15,800.34	(15,800.34)
20-4192.10-680-00 ETV Department Supplies	0.00	1,558.99	(1,558.99)
20-4192.10-740-00 ETV New Equipment	0.00	30,165.39	(30,165.39)
20-4192.20-342-02 ETV Tech Software	0.00	6,200.00	(6,200.00)
20-4192.20-740-00 ETV Tech Equipment	0.00	1,088.24	(1,088.24)
ETV Revolving Fund - Total	0.00	101,448.42	(101,448.42)
Total ETV Revolving Fund	0.00	101,448.42	(101,448.42)

Police Detail Revolving Fund

Police Detail Revolving Fund			
25-4210.10-150-00 PDR Salaries - Details	0.00	139,381.73	(139,381.73)
25-4210.10-220-00 PDR Social Security	0.00	616.05	(616.05)
25-4210.10-225-00 PDR Medicare	0.00	1,932.41	(1,932.41)
25-4210.10-230-00 PDR NH Retirement	0.00	36,910.98	(36,910.98)
25-4210.10-260-00 PDR Workers Compensation	0.00	2,058.46	(2,058.46)
25-4210.10-760-00 PDR Cruiser	0.00	57,060.98	(57,060.98)
Police Detail Revolving Fund - Total	0.00	237,960.61	(237,960.61)
Police Detail Grants			
25-4210.20-140-00 PDG Overtime	0.00	18,903.99	(18,903.99)
25-4210.20-225-00 PDG Medicare	0.00	222.07	(222.07)
25-4210.20-230-00 PDG NH Retirement	0.00	4,790.85	(4,790.85)
25-4210.20-260-00 PDG Workers Compensation	0.00	148.72	(148.72)
Police Detail Grants - Total	0.00	24,065.63	(24,065.63)
Total Police Detail Revolving Fund	0.00	262,026.24	(262,026.24)

PSF Revolving Fund

PSF Revolving Fund Operating			
30-4215.20-370-00 PSFR Training & Certifications	0.00	15,210.26	(15,210.26)
30-4215.20-390-00 PSRF Contract Services	0.00	5,889.18	(5,889.18)
30-4215.20-420-00 PSFR Billing Service Fees	0.00	31,527.03	(31,527.03)
30-4215.20-430-00 PSFR Equipment Maintenance	0.00	12,063.05	(12,063.05)
30-4215.20-661-00 PSFR Ambulance Maintenance	0.00	7,320.67	(7,320.67)
30-4215.20-670-00 PSFR SCBA Maintenance	0.00	7,194.36	(7,194.36)
30-4215.20-680-00 PSFR Medical Supplies	0.00	22,899.29	(22,899.29)
30-4215.20-681-00 PSFR Extinguishers	0.00	1,528.45	(1,528.45)
30-4215.20-682-00 PSFR Oxygen	0.00	4,611.23	(4,611.23)
30-4215.20-688-00 PSFR Hose	0.00	12,090.38	(12,090.38)
30-4215.20-691-00 PSFR Uniforms	0.00	7,057.53	(7,057.53)
30-4215.20-692-00 PSFR Protective Clothing	0.00	23,209.01	(23,209.01)
30-4215.20-740-00 PSRF Ambulance Equipment	0.00	345.28	(345.28)
30-4215.20-746-00 PSFR Rescue Equipment	0.00	2,460.32	(2,460.32)
30-4215.20-860-00 PSFR Emergency Communication	0.00	2,647.39	(2,647.39)
PSF RF Operating - Total	0.00	156,053.43	(156,053.43)
PSF Revolving Fund Non-Operating			
PSF RF Non-Operating - Total	0.00	0.00	0.00
Total PSF Revolving Fund	0.00	156,053.43	(156,053.43)

TOTAL REVOLVING FUNDS	0.00	992,286.38	(992,286.38)
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Statement of Revenues

Unaudited

	Budget 2024	YTD Through 12/31/20224	Remaining Balance
General Fund			
Tax Revenue			
01-3120.01-000-00 Current Use Change Penalty	133,750.00	224,250.00	(90,500.00)
01-3185.01-000-00 Timber Yield Tax	9,000.00	15,593.16	(6,593.16)
01-3186.10-000-00 Payment in Lieu of Taxes	357,715.00	364,353.30	(6,638.30)
01-3187.03-000-00 Excavation Activity Tax	0.00	185.20	(185.20)
Revenue from Taxes - Total	500,465.00	604,381.66	(103,916.66)

01-3190.01-000-00 Interest on Property Tax	25,000.00	24,127.95	872.05
01-3190.02-000-00 Current Use Penalty Interest	0.00	1,496.28	(1,496.28)
01-3190.03-000-00 Yield Tax Interest	0.00	156.95	(156.95)
01-3190.05-000-00 Tax Sale Costs	6,000.00	4,220.55	1,779.45
01-3190.07-000-00 Excavation Activity Interest	0.00	5.31	(5.31)
01-3190.40-000-00 18 Tax Lien Interest	100.00	107.57	(7.57)
01-3190.41-000-00 19 Tax Lien Interest	100.00	58.48	41.52
01-3190.42-000-00 20 Tax Lien Interest	12,000.00	14,023.43	(2,023.43)
01-3190.43-000-00 21 Tax Lien Interest	10,000.00	10,060.07	(60.07)
01-3190.44-000-00 22 Tax Lien Interest	10,000.00	9,582.65	417.35
01-3190.45-000-00 23 Tax Lien Interest	5,000.00	6,410.74	(1,410.74)
Interest on Taxes - Total	68,200.00	70,249.98	(2,049.98)
Total Tax Revenue	568,665.00	674,631.64	(105,966.64)

Business Licenses

01-3210.10-000-00 Business License & Permits	500.00	630.00	(130.00)
01-3210.40-000-00 UCC Filings & Certificates	2,000.00	2,490.00	(490.00)
Total Business Licenses	2,500.00	3,120.00	(620.00)

Motor Vehicles

01-3220.10-000-00 Motor Vehicle Tax	1,800,000.00	1,901,168.79	(101,168.79)
01-3220.11-000-00 Boat Fees	3,500.00	3,429.12	70.88
01-3220.12-000-00 Motor Vehicle Agent Fees	35,000.00	33,861.00	1,139.00
Total Motor Vehicles	1,838,500.00	1,938,458.91	(99,958.91)

Buildings

01-3230.10-000-00 Building Permits	90,000.00	101,244.00	(11,244.00)
01-3230.20-000-00 Electrical Permits	25,000.00	31,590.00	(6,590.00)
01-3230.30-000-00 Sign Permits	200.00	324.00	(124.00)
01-3230.40-000-00 Plumbing Permits	35,000.00	41,311.00	(6,311.00)
01-3230.50-000-00 Septic System Permits	4,000.00	6,029.00	(2,029.00)
01-3230.60-000-00 Driveway Permits	1,000.00	1,540.00	(540.00)
01-3230.70-000-00 Propane Tank Permits	10,000.00	15,331.00	(5,331.00)
01-3230.80-000-00 Fire Alarm Permits	1,000.00	400.00	600.00
Total Buildings	166,200.00	197,769.00	(31,569.00)

Other Town Clerk

01-3290.10-000-00 Dog Licenses	14,000.00	13,942.50	57.50
01-3290.30-000-00 Marriage Licenses	500.00	399.00	101.00
01-3290.50-000-00 Birth & Death Certificates	9,000.00	10,083.00	(1,083.00)
01-3290.60-000-00 Checklist	500.00	449.00	51.00
01-3290.90-000-00 Other Licenses & Permits	0.00	410.00	(410.00)
Total Other Town Clerk	24,000.00	25,283.50	(1,283.50)

Other Federal/State

01-3319.20-000-00 Cops Grant	20,000.00	15,916.77	4,083.23
Revenue from Federal Govt - Total	20,000.00	15,916.77	4,083.23

	Budget 2024	YTD Through 12/31/20224	Remaining Balance
01-3352.10-000-00 NH Rooms & Meals	745,192.00	748,065.08	(2,873.08)
01-3353.10-000-00 Highway Block Grant	190,323.00	190,322.70	0.30
State Shared Revenues - Total	935,515.00	938,387.78	(2,872.78)
01-3359.11-000-00 Police Department Grants	5,000.00	10,995.00	(5,995.00)
01-3359.90-000-00 Other State Grants	4,000.00	0.00	4,000.00
Revenue From State - Total	9,000.00	10,995.00	(1,995.00)
Total Federal/State	964,515.00	965,299.55	(784.55)

Departments

01-3401.10-000-00 TA Sales	500.00	187.60	312.40
01-3401.20-000-00 PB Application Fees	12,000.00	17,395.45	(5,395.45)
01-3401.22-000-00 PB Charges	3,000.00	5,173.00	(2,173.00)
01-3401.30-000-00 ZBA Application Fees	500.00	560.00	(60.00)
01-3401.32-000-00 ZBA Charges	1,700.00	3,164.00	(1,464.00)
01-3401.40-000-00 PD Report Copies	4,000.00	6,070.00	(2,070.00)
01-3401.42-000-00 PD Court Witness Fees	0.00	35.40	(35.40)
01-3401.45-000-00 PD Gun Permit Fees	500.00	550.00	(50.00)
01-3401.46-000-00 PD Fines	0.00	25.00	(25.00)
01-3401.48-000-00 PD Parking Fines	0.00	450.00	(450.00)
01-3401.50-000-00 FD Reports	0.00	225.00	(225.00)
01-3401.54-000-00 FD Details	10,000.00	10,589.70	(589.70)
01-3401.80-000-00 Welfare Reimbursements	0.00	1,253.00	(1,253.00)
Total Departments	32,200.00	45,678.15	(13,478.15)

Solid Waste

01-3404.10-000-00 Dump Permits	18,000.00	77,780.00	(59,780.00)
01-3404.11-000-00 Stump Dump Passes	0.00	4,565.00	(4,565.00)
01-3404.12-000-00 Tire Permits	1,500.00	2,250.00	(750.00)
01-3404.13-000-00 Furniture	12,000.00	16,010.00	(4,010.00)
01-3404.14-000-00 Televisions and Computers	3,000.00	4,425.00	(1,425.00)
01-3404.16-000-00 Freon Appliances	3,000.00	4,560.00	(1,560.00)
01-3404.17-000-00 Propane Tanks	500.00	270.00	230.00
01-3404.18-000-00 Additional Truck Loads	0.00	45.00	(45.00)
01-3404.20-000-00 Sale of Recyclables	15,000.00	16,589.73	(1,589.73)
01-3404.21-000-00 ERRCO - Tipping Fee	75,000.00	96,857.48	(21,857.48)
Total Solid Waste	128,000.00	223,352.21	(95,352.21)

Misc Sources

01-3501.10-000-00 Sale of Property (land)	0.00	14,526.72	(14,526.72)
01-3501.15-000-00 Sale of Cemetery Plots	5,600.00	7,400.00	(1,800.00)
01-3501.20-000-00 Sale of Property (other)	29,550.00	44,950.00	(15,400.00)
Sale of Town Property - Total	35,150.00	66,876.72	(31,726.72)
01-3502.10-000-00 Interest on Investments	150,000.00	159,290.46	(9,290.46)
01-3502.11-000-00 Interest on Retainage	0.00	1,444.89	(1,444.89)
Interest on Investments - Total	150,000.00	160,735.35	(10,735.35)
01-3503.20-000-00 Water Tower Space Rent	30,000.00	31,735.83	(1,735.83)
Rent of Town Property - Total	30,000.00	31,735.83	(1,735.83)
01-3506.20-000-00 Property & Liability	0.00	182,999.46	(182,999.46)
01-3506.30-000-00 Other Insurance Refunds	11,500.00	11,691.18	(191.18)
Insurance Reimbursements - Total	11,500.00	194,690.64	(183,190.64)
01-3509.10-000-00 Other Misc Revenue	5,500.00	7,132.29	(1,632.29)
01-3509.14-000-00 Planet Aid Revenue	500.00	649.50	(149.50)
01-3509.15-000-00 Returned Check Fees	1,500.00	1,900.00	(400.00)
01-3509.30-000-00 Town Portion-Water Connect Fee	123,500.00	136,250.00	(12,750.00)
Other Misc Revenue - Total	131,000.00	145,931.79	(14,931.79)
Total Misc Sources	357,650.00	599,970.33	(242,320.33)

TOTAL GENERAL FUND	4,082,230.00	4,673,563.29	(591,333.29)
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Statement of Revenues

(continued)

	Budget 2024	YTD Through 12/31/20224	Remaining Balance
Enterprise Funds			
Water Fund			
51-3402.10-000-00 Water User Charges	1,112,202.00	814,467.13	297,734.87
51-3402.11-000-00 Water Tower Space Rent	30,375.00	31,765.83	(1,390.83)
51-3409.10-000-00 Connection Fees	142,500.00	136,550.00	5,950.00
51-3490.10-000-00 Interest on Late Payments	0.00	2,071.90	(2,071.90)
WA Operating Revenue - Total	1,285,077.00	984,854.86	300,222.14
51-3502.10-000-00 Interest on Investments	0.00	6,336.08	(6,336.08)
51-3502.11-000-00 Interest on Retainage	0.00	3,004.77	(3,004.77)
51-3508.50-000-00 Other Funding	128,983.00	0.00	128,983.00
51-3509.10-000-00 Miscellaneous	0.00	640.00	(640.00)
51-3509.15-000-00 NSF Fees	0.00	114.00	(114.00)
51-3509.40-000-00 Old Stagecoach Condos	10,000.00	9,895.92	104.08
51-3559.10-000-00 State Grants	386,000.00	0.00	386,000.00
51-3559.10-001-00 State Grants - DWTFG	0.00	468,481.12	(468,481.12)
51-3559.10-002-00 State Grants - PFAS	0.00	39,397.04	(39,397.04)
51-3559.10-003-00 State Grants - PTW1	0.00	5,000.00	(5,000.00)
51-3559.10-004-00 State Grants - SWP1	0.00	25,000.00	(25,000.00)
51-3559.20-000-00 Federal Grant	0.00	50,000.00	(50,000.00)
WA Non-Operating Revenue - Total	524,983.00	607,868.93	(82,885.93)
Total Water Fund	1,810,060.00	1,592,693.79	217,366.21
Sewer Fund			
55-3403.10-000-00 Sewer User Fees	1,351,626.00	1,311,839.31	39,786.69
55-3409.10-000-00 Connection Fees	0.00	73,500.00	(73,500.00)
55-3490.10-000-00 Interest on Late Payments	0.00	3,663.90	(3,663.90)
SW Operating Revenue - Total	1,351,626.00	1,389,003.21	(37,377.21)
55-3502.10-000-00 Interest on Investments	0.00	369.45	(369.45)
55-3502.11-000-00 Interest on Retainage	0.00	6,307.76	(6,307.76)
55-3502.12-000-00 Interest on BAN	0.00	25,880.13	(25,880.13)
55-3508.50-000-00 Other Funding	486,285.00	0.00	486,285.00
55-3509.10-000-00 Miscellaneous	0.00	724.82	(724.82)
55-3509.20-000-00 ARPA Funds- Sewer Project	0.00	0.00	0.00
55-3509.21-000-00 ARPA Funds - Nitrogen Grant	0.00	53,483.82	(53,483.82)
55-3509.40-000-00 Old Stagecoach Condos	9,430.00	9,428.48	1.52
55-3559.10-000-00 State Grants	6,355,400.00	5,763,076.00	592,324.00
55-3559.30-000-00 Rural Development Grant	0.00	5,665,361.75	(5,665,361.75)
55-3619.10-000-00 Transfer from Reserves	83,000.00	0.00	83,000.00
SW Non-Operating Revenue - Total	6,934,115.00	11,524,632.21	(4,590,517.21)
Total Sewer Fund	8,285,741.00	12,913,635.42	(4,627,894.42)
TOTAL ENTERPRISE FUNDS	10,095,801.00	14,506,329.21	(4,410,528.21)
TOTAL GENERAL AND ENTERPRISE FUNDS	14,178,031.00	19,179,892.50	(5,001,861.50)

	Budget 2024	YTD Through 12/31/20224	Remaining Balance
Revolving Funds			
Recreation Revolving Fund			
15-3401.70-000-00 REC Summer Program	0.00	114,353.00	(114,353.00)
15-3401.72-001-00 REC Theater Camp	0.00	13,230.00	(13,230.00)
15-3401.72-002-00 REC Theater Tickets	0.00	64,708.77	(64,708.77)
15-3401.72-003-00 REC Theater Concession	0.00	2,482.50	(2,482.50)
15-3401.72-004-00 REC Theater Advertising	0.00	90.00	(90.00)
15-3401.72-005-00 REC Theater Donations	0.00	1,148.75	(1,148.75)
15-3401.72-006-00 REC Theater Scripts	0.00	8,356.00	(8,356.00)
15-3401.72-007-00 REC Theater Raffle	0.00	1,555.00	(1,555.00)
15-3401.75-000-00 REC Misc Programs	0.00	5,180.86	(5,180.86)
15-3401.75-003-00 REC Karate	0.00	340.00	(340.00)
15-3401.75-005-00 REC Ski Trips	0.00	450.00	(450.00)
15-3401.76-000-00 REC February Vacation	0.00	3,722.00	(3,722.00)
15-3401.76-001-00 REC April Vacation	0.00	4,275.00	(4,275.00)
15-3401.77-001-00 REC Senior Trips	0.00	480.00	(480.00)
15-3401.78-000-00 REC After School - Fall	0.00	72,688.00	(72,688.00)
15-3401.78-001-00 REC After School - Spring	0.00	108,966.00	(108,966.00)
15-3401.78-002-00 REC Before School - Fall	0.00	23,396.00	(23,396.00)
15-3401.78-003-00 REC Before School - Spring	0.00	35,536.00	(35,536.00)
15-3401.78-006-00 REC No School Days - Fall	0.00	1,265.00	(1,265.00)
15-3401.78-007-00 REC No School Days - Spring	0.00	1,100.00	(1,100.00)
15-3401.79-001-00 REC Pre-School Sports	0.00	1,265.00	(1,265.00)
15-3401.80-000-00 REC Misc Revenues	0.00	4,149.76	(4,149.76)
Recreation Revolving Fund - Total	0.00	468,737.64	(468,737.64)
15-3502.10-000-00 REC Interest on Investments	0.00	9,790.37	(9,790.37)
Rec Interest on Investments - Total	0.00	9,790.37	(9,790.37)
Total Recreation Revolving Fund	0.00	478,528.01	(478,528.01)
ETV Revolving Fund			
20-3290.10-000-00 ETV Cable Franchise Fees	0.00	68,685.99	(68,685.99)
ETV - Total	0.00	68,685.99	(68,685.99)
20-3502.10-000-00 ETV Interest on Investments	0.00	8,311.21	(8,311.21)
ETV Interest on Investments - Total	0.00	8,311.21	(8,311.21)
Total ETV Revolving Fund	0.00	76,997.20	(76,997.20)
Police Detail Revolving Fund			
25-3359.10-000-00 PDR Grant Revenue	0.00	24,124.30	(24,124.30)
25-3401.43-000-00 PDR Detail Billing - officer	0.00	140,294.54	(140,294.54)
25-3401.44-000-00 PDR Detail Billing - cruiser	0.00	7,530.00	(7,530.00)
25-3401.45-000-00 PDR Detail Billing - admin fee	0.00	46,578.62	(46,578.62)
Police Details - Total	0.00	218,527.46	(218,527.46)
25-3502.10-000-00 PDR Interest on Investments	0.00	3,097.09	(3,097.09)
Detail Interest on Investments - Total	0.00	3,097.09	(3,097.09)
Total Police Detail Revolving Fund	0.00	221,624.55	(221,624.55)
PSF Revolving Fund			
30-3401.50-000-00 PSRF Ambulance Fees	0.00	655,228.45	(655,228.45)
30-3401.60-000-00 PSRF Write Offs Collected	0.00	6,433.73	(6,433.73)
Ambulance Fees - Total	0.00	661,662.18	(661,662.18)
30-3502.10-000-00 PSRF Interest on Investments	0.00	21,779.88	(21,779.88)
PSF Interest on Investments - Total	0.00	21,779.88	(21,779.88)
Total PSF Revolving Fund	0.00	683,442.06	(683,442.06)
TOTAL REVOLVING FUNDS	0.00	1,460,591.82	(1,460,591.82)



Epping
Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

Assessor		
SCOTT MARSH (MUNICIPAL RESOURCES)		

Municipal Officials		
Name	Position	Signature
JOE TROMBLEY	SELECT BOARD	
TOM GAUTHIER	SELECT BOARD	
BOB JORDAN	SELECT BOARD	
PAMELA TIBBETTS	SELECT BOARD	
CLIFF CRAY	SELECT BOARD	

Preparer		
Name	Phone	Email
Preparer's Signature		



New Hampshire
Department of
Revenue Administration

2024
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	8,897.57	\$711,199	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	4,354.87	\$244,537,897	
1G	Commercial/Industrial Land	1,007.11	\$62,347,900	
1H	Total of Taxable Land	14,259.55	\$307,596,996	
1I	Tax Exempt and Non-Taxable Land	1,256.97	\$14,785,700	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$575,049,800	
2B	Manufactured Housing RSA 674:31	0	\$25,431,100	
2C	Commercial/Industrial	0	\$120,463,800	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$720,944,700	
2G	Tax Exempt and Non-Taxable Buildings	0	\$55,305,300	
Utilities & Timber			Valuation	
3A	Utilities		\$14,833,300	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,043,374,996	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$1,043,374,996	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$30,000	3	\$90,000
13	Elderly Exemption RSA 72:39-a,b	\$0	49	\$5,371,200
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	69	\$1,009,700
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems RSA	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$6,470,900
21A	Net Valuation			\$1,036,904,096
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,036,904,096
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exemption			\$1,036,904,096
22	Less Utilities			\$14,833,300
23A	Net Valuation without Utilities			\$1,022,070,796
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,022,070,796



Utility Value Appraiser
SANSOU CY

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$1,120,300	\$493,200			\$1,613,500
PSNH DBA EVERSOURCE ENERGY	\$9,501,100	\$246,500			\$9,747,600
	\$10,621,400	\$739,700			\$11,361,100
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NORTHERN UTILITIES INC	\$3,414,500				\$3,414,500
	\$3,414,500				\$3,414,500
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK WATER WORKS INC	\$57,700				\$57,700
	\$57,700				\$57,700



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	263	\$197,250
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	31	\$124,000
All Veterans Tax Credit RSA 72:28-b	\$750	46	\$34,500
Combat Service Tax Credit RSA 72:28-c			
		340	\$355,750

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	
Married	

Deaf Asset Limits	
Single	
Married	

Disabled Income Limits	
Single	
Married	

Disabled Asset Limits	
Single	
Married	

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	4
75-79	1
80+	1

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	14	\$120,000	\$1,680,000	\$1,392,200
75-79	12	\$130,000	\$1,560,000	\$1,409,400
80+	23	\$140,000	\$3,220,000	\$2,569,600
	49		\$6,460,000	\$5,371,200

Income Limits	
Single	\$30,000
Married	\$40,000

Asset Limits	
Single	\$70,000
Married	\$70,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	1,100.49	\$230,300
Forest Land	5,103.42	\$361,199
Forest Land with Documented Stewardship	1,598.87	\$96,100
Unproductive Land	373.07	\$8,100
Wet Land	721.72	\$15,500
	8,897.57	\$711,199

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	4,740.43
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	34.55
Total Number of Owners in Current Use	Owners:	158
Total Number of Parcels in Current Use	Parcels:	327

Land Use Change Tax

Gross Monies Received for Calendar Year		\$195,900
Conservation Allocation	Percentage: 50.00%	Dollar Amount:
Monies to Conservation Fund		\$97,950
Monies to General Fund		\$97,950

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	
Parcels in Conservation Restriction	Parcels:	



Discretionary Easements RSA 79-C					Acres	Owners	Assessed Valuation
Taxation of Farm Structures and Land Under Farm Structures RSA 79-F							
Number Granted		Structures	Acres	Land Valuation	Structure Valuation		
Discretionary Preservation Easements RSA 79-D							
Owners		Structures	Acres	Land Valuation	Structure Valuation		
Map	Lot	Block	%	Description			
<i>This municipality has no Discretionary Preservation Easements.</i>							
Tax Increment Financing District		Date	Original	Unretained	Retained	Current	
<i>This municipality has no TIF districts.</i>							
Revenues Received from Payments in Lieu of Tax						Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357							
White Mountain National Forest only, account 3186							
Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)							Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>							
Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)							Amount
EXETER MED REL							\$82,913
SIG SAUER							\$274,802
							\$357,715
Notes							



New Hampshire
Department of
Revenue Administration

2024
MS-232

Report of Appropriations Actually Voted

Epping

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

GOVERNING BODY CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Joseph Trombley	Selectman - Chairman	
Thomas Gauthier	Selectman - Vice Chair	
Robert Jordan	Selectman	
Pamela Tibbetts	Selectman	
H. Clifton Cray	Selectman	

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

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



Appropriations

Account	Purpose	Article	Appropriations As Voted
General Government			
4130	Executive	03	\$312,660
4140	Election, Registration, and Vital Statistics	03	\$236,085
4150	Financial Administration	03	\$316,545
4152	Property Assessment	03	\$74,500
4153	Legal Expense	03	\$50,000
4155	Personnel Administration	03	\$26,650
4191	Planning and Zoning	03	\$251,280
4194	General Government Buildings	03	\$223,110
4195	Cemeteries	03	\$34,800
4196	Insurance Not Otherwise Allocated	03	\$93,000
4197	Advertising and Regional Associations		\$0
4198	Contingency		\$0
4199	Other General Government		\$0
General Government Subtotal			\$1,618,630
Public Safety			
4210	Police	03,04	\$3,016,595
4215	Ambulances	16	\$82,575
4220	Fire	03	\$1,836,600
4240	Building Inspection	03	\$75,955
4290	Emergency Management		\$0
4299	Other Public Safety		\$0
Public Safety Subtotal			\$5,011,725
Airport/Aviation Center			
4301	Airport Administration		\$0
4302	Airport Operations		\$0
4309	Other Airport		\$0
Airport/Aviation Center Subtotal			\$0
Highways and Streets			
4311	Highway Administration		\$0
4312	Highways and Streets	03	\$1,743,485
4313	Bridges		\$0
4316	Street Lighting	03	\$10,500
4319	Other Highway, Streets, and Bridges		\$0
Highways and Streets Subtotal			\$1,753,985



Appropriations

Account	Purpose	Article	Appropriations As Voted
Sanitation			
4321	Sanitation Administration		\$0
4323	Solid Waste Collection	03	\$486,160
4324	Solid Waste Disposal		\$0
4325	Solid Waste Facilities Clean-Up		\$0
4326	Sewage Collection and Disposal		\$0
4329	Other Sanitation		\$0
Sanitation Subtotal			\$486,160
Water Distribution and Treatment			
4331	Water Administration		\$0
4332	Water Services		\$0
4335	Water Treatment		\$0
4338	Water Conservation		\$0
4339	Other Water		\$0
Water Distribution and Treatment Subtotal			\$0
Electric			
4351	Electric Administration		\$0
4352	Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
Electric Subtotal			\$0
Health			
4411	Health Administration	03	\$865
4414	Pest Control	03	\$4,245
4415	Health Agencies and Hospitals		\$0
4419	Other Health		\$0
Health Subtotal			\$5,110
Welfare			
4441	Welfare Administration		\$0
4442	Direct Assistance	03	\$5,400
4444	Intergovernmental Welfare Payments		\$0
4445	Vendor Payments	22,23,24,25,26	\$32,600
4449	Other Welfare		\$0
Welfare Subtotal			\$38,000



Appropriations

Account	Purpose	Article	Appropriations As Voted
Culture and Recreation			
4520	Parks and Recreation	03	\$140,330
4550	Library	03	\$254,020
4583	Patriotic Purposes	03	\$2,500
4589	Other Culture and Recreation	27	\$5,000
Culture and Recreation Subtotal			\$401,850
Conservation and Development			
4611	Conservation Administration	03	\$6,000
4612	Purchase of Natural Resources		\$0
4619	Other Conservation		\$0
4631	Redevelopment and Housing Administration		\$0
4632	Other Redevelopment and Housing		\$0
4651	Economic Development Administration		\$0
4652	Economic Development		\$0
4659	Other Economic Development		\$0
Conservation and Development Subtotal			\$6,000
Debt Service			
4711	Principal - Long Term Bonds, Notes, and Other Debt	03	\$318,000
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$104,910
4723	Interest on Tax and Revenue Anticipation Notes		\$0
4790	Other Debt Service Charges		\$0
Debt Service Subtotal			\$422,910
Capital Outlay			
4901	Land		\$0
4902	Machinery, Vehicles, and Equipment		\$0
4903	Buildings		\$0
4909	Improvements Other than Buildings		\$0
Capital Outlay Subtotal			\$0



Appropriations

Account	Purpose	Article	Appropriations As Voted
Operating Transfers Out			
4911	To Revolving Funds		\$0
4912	To Special Revenue Funds		\$0
4913	To Capital Projects Funds		\$0
4914A	To Airport Proprietary Fund		\$0
4914E	To Electric Proprietary Fund		\$0
4914O	To Other Proprietary Fund		\$0
4914S	To Sewer Proprietary Fund	03	\$8,285,741
4914W	To Water Proprietary Fund	03	\$1,810,060
4915	To Capital Reserve Funds	07	\$100,000
4916	To Expendable Trusts	06,08,09,10,1 1,12	\$186,000
4917	To Health Maintenance Trust Funds		\$0
4918	To Non-Expendable Trust Funds		\$0
4919	To Fiduciary Funds		\$0
Operating Transfers Out Subtotal			\$10,381,801
Total Voted Appropriations			\$20,126,171



New Hampshire
Department of
Revenue Administration

2024
MS-434

Revised Estimated Revenues

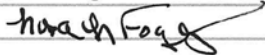
Epping

(RSA 21-J:34)

For the period beginning January 1, 2024 and ending December 31, 2024

PREPARER'S CERTIFICATION

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

Name	Position	Signature
Lisa Fogg	Finance Director	

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

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



Revised Estimated Revenues

Account	Source	Article	Estimated Revenue
Taxes			
3120	Land Use Change Taxes for General Fund	03	\$133,750
3180	Resident Taxes		\$0
3185	Yield Taxes	03	\$9,000
3186	Payment in Lieu of Taxes	03	\$357,715
3187	Excavation Tax		\$0
3189	Other Taxes		\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$68,200
Taxes Subtotal			\$568,665
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	03	\$2,500
3220	Motor Vehicle Permit Fees	03	\$1,838,500
3230	Building Permits	03	\$166,200
3290	Other Licenses, Permits, and Fees	03	\$24,000
Licenses, Permits, and Fees Subtotal			\$2,031,200
From Federal Government			
3311	Housing and Urban Development		\$0
3312	Environmental Protection		\$0
3313	Federal Emergency		\$0
3314	Federal Drug Enforcement		\$0
3319	Other Federal Grants and Reimbursements		\$0
From Federal Government Subtotal			\$0
State Sources			
3351	Shared Revenues - Block Grant		\$0
3352	Meals and Rooms Tax Distribution	03	\$600,000
3353	Highway Block Grant	03	\$180,000
3354	Water Pollution Grant		\$0
3355	Housing and Community Development		\$0
3356	State and Federal Forest Land Reimbursement		\$0
3357	Flood Control Reimbursement		\$0
3359	Railroad Tax Distribution		\$0
3360	Water Filtration Grants		\$0
3361	Landfill Closure Grants		\$0
3369	Other Intergovernmental Revenue from State of NH	03	\$9,000
3379	Intergovernmental Revenues - Other	03	\$20,000
State Sources Subtotal			\$809,000



Revised Estimated Revenues

Account	Source	Article	Estimated Revenue
Charges for Services			
3401	Income from Departments	03	\$32,200
3402	Water Supply System Charges		\$0
3403	Sewer User Charges		\$0
3404	Garbage-Refuse Charges	03	\$128,000
3405	Electric User Charges		\$0
3406	Airport Fees		\$0
3409	Other Charges		\$0
Charges for Services Subtotal			\$160,200
Miscellaneous Revenues			
3500	Special Assessments		\$0
3501	Sale of Municipal Property		\$35,150
3502	Interest on Investments	03	\$125,000
3503	Other	03	\$30,000
3504	Fines and Forfeits		\$0
3506	Insurance Dividends and Reimbursements		\$11,500
3508	Contributions and Donations		\$0
3509	Revenue from Misc Sources Not Otherwise Classified	03	\$131,000
Miscellaneous Revenues Subtotal			\$332,650
Interfund Operating Transfers In			
3911	From Revolving Funds		\$0
3912	From Special Revenue Funds		\$0
3913	From Capital Projects Funds		\$0
3914A	From Airport Proprietary Fund		\$0
3914E	From Electric Proprietary Fund		\$0
3914O	From Other Proprietary Fund		\$0
3914S	From Sewer Proprietary Fund	03	\$8,285,741
3914W	From Water Proprietary Fund	03	\$1,810,060
3915	From Capital Reserve Funds		\$0
3916	From Trust and Fiduciary Funds		\$0
3917	From Conservation Funds		\$0
Interfund Operating Transfers In Subtotal			\$10,095,801
Other Financing Sources			
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0
Other Financing Sources Subtotal			\$0
Total Revised Estimated Revenues and Credits			\$13,997,516



Revised Estimated Revenues Summary

Subtotal of Revenues		\$13,997,516
Unassigned Fund Balance (Unreserved)	\$3,378,545	
(Less) Emergency Appropriations (RSA 32:11)	\$0	
(Less) Voted from Fund Balance	\$260,000	
(Less) Fund Balance to Reduce Taxes	\$0	
Fund Balance Retained	\$3,118,545	
Total Revenues and Credits		\$14,257,516
Requested Overlay	\$200,000	

2023 Tax Rate Breakdown



New Hampshire
Department of
Revenue
Administration

2024
\$25.23

Financial Reporting

Tax Rate Breakdown
Epping

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$5,743,691	\$1,036,904,096	\$5.54
County	\$932,834	\$1,036,904,096	\$0.90
Local Education	\$17,739,057	\$1,036,904,096	\$17.11
State Education	\$1,720,589	\$1,022,070,796	\$1.68
Total	\$26,136,171		\$25.23

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$26,136,171
War Service Credits	(\$355,750)
Village District Tax Effort	
Total Property Tax Commitment	\$25,780,421


Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

10/22/2024

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$20,126,171	
Net Revenues (Not Including Fund Balance)		(\$14,178,031)
Fund Balance Voted Surplus		(\$260,000)
Fund Balance to Reduce Taxes		(\$500,000)
War Service Credits	\$355,750	
Special Adjustment	\$0	
Actual Overlay Used	\$199,801	
Net Required Local Tax Effort	\$5,743,691	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$932,834	
Net Required County Tax Effort	\$932,834	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$22,646,364	
Net Cooperative School Appropriations		
Net Education Grant		(\$3,186,718)
Locally Retained State Education Tax		(\$1,720,589)
Net Required Local Education Tax Effort	\$17,739,057	
State Education Tax	\$1,720,589	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$1,720,589	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,036,904,096	\$1,002,601,698
Total Assessment Valuation without Utilities	\$1,022,070,796	\$986,579,598
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,036,904,096	\$1,002,601,698

Village (MS-1V)

Description	Current Year
-------------	--------------

Epping

Tax Commitment Verification

2024 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$25,780,421
1/2% Amount	\$128,902
Acceptable High	\$25,909,323
Acceptable Low	\$25,651,519

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	25,809,783.32
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2024 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: *Erica S. Robinson* Date: *10/28/2024*

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Epping	Total Tax Rate	Semi-Annual Tax Rate
Total 2024 Tax Rate	\$25.23	\$12.62

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$10,062,725
General Fund Operating Expenses	\$30,455,926
Final Overlay	\$199,801

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices* (4.1), pg. 17.

[2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2024 Fund Balance Retention Guidelines: Epping	
Description	Amount
Current Amount Retained (8.60%)	\$2,618,546
17% Retained <i>(Maximum Recommended)</i>	\$5,177,507
10% Retained	\$3,045,593
8% Retained	\$2,436,474
5% Retained <i>(Minimum Recommended)</i>	\$1,522,796

Report of the Trust Funds MS-9 December 31, 2024

Principal				Interest				P & L			
Date	Name of Trust Fund	Use	How Invested	Balance Beg. Yr.	New Funds	Withdrawal	Balance End. Yr.	Inc. For Year		Expended For Yr.	Balance End Yr.
								%	Amount		
1899	George W. Plumer	CPC	Com. Trust #1	\$857.59			\$857.59	1.592%	\$46.93	\$675.97	\$1,533.56
1902	Elijah/Gardner Jones	CBL	Com. Trust #1	\$122.51			\$122.51	0.248%	\$7.31	\$116.49	\$239.00
1904	Rufus H. Smith	TWP	Com. Trust #1	\$2,703.71			\$2,703.71	5.181%	\$152.77	\$2,288.56	\$4,992.27
1906	Lydia W. Ladd	CCC	Com. Trust #1	\$1,225.14			\$1,225.14	3.613%	\$106.54	\$2,256.25	\$3,481.39
1916	Celia Stevens	CBL	Com. Trust #1	\$122.51			\$122.51	0.339%	\$9.99	\$203.98	\$326.49
1917	Abbie T. Spaulding	CBL	Com. Trust #1	\$183.77			\$183.77	0.562%	\$16.58	\$357.97	\$541.74
1918	Elizabeth A. Edgerly	CBL	Com. Trust #1	\$61.26			\$61.26	0.235%	\$6.92	\$164.87	\$226.13
1918	Fogg Fund	STC	Com. Trust #1	\$122.51			\$122.51	0.278%	\$8.19	\$145.21	\$267.72
1920	Albert L. Norris	CBL	Com. Trust #1	\$61.26			\$61.26	0.158%	\$4.67	\$91.22	\$152.48
1922	Hosea B. Burnham	S&L	Com. Trust #1	\$6,125.70			\$6,125.70	7.112%	\$209.71	\$727.11	\$6,852.81
1926	Carrie E. Norris	CBL	Com. Trust #1	\$122.51			\$122.51	0.662%	\$19.53	\$515.59	\$638.10
1926	Caleb & Mary French	PLB	Com. Trust #1	\$14,102.10			\$14,102.10	16.371%	\$482.72	\$1,672.46	\$15,774.56
1928	John O. Edgerly	CBL	Com. Trust #1	\$122.51			\$122.51	0.225%	\$6.63	\$94.27	\$216.78
1933	Mary E. P. Sanborn	TWP	Com. Trust #1	\$19,685.43			\$19,685.43	25.571%	\$754.03	\$4,955.00	\$24,640.43
1935	Sarah P. Prescott	CBL	Com. Trust #1	\$275.65			\$275.65	0.792%	\$23.36	\$487.60	\$763.25
1940	Alfred Trask Blake	CBL	Com. Trust #1	\$153.14			\$153.14	0.400%	\$11.79	\$232.10	\$385.24
1943	George B. True	Fam	Com. Trust #1	\$122.51			\$122.51	0.545%	\$16.06	\$402.18	\$524.69
1943	Joseph A. Edgerly	CBL	Com. Trust #1	\$245.02			\$245.02	0.452%	\$13.34	\$190.77	\$435.79
1945	Matthew J. Harvey	CBL	Com. Trust #1	\$122.51			\$122.51	0.972%	\$28.66	\$813.93	\$936.44
1952	Myra E. S. Green	CBL	Com. Trust #1	\$122.51			\$122.51	0.349%	\$10.28	\$213.51	\$336.02
1952	George E. Beede	CBL	Com. Trust #1	\$367.54			\$367.54	3.149%	\$92.86	\$2,667.02	\$3,034.56
1960	Wiggin Fund	Fam	Com. Trust #1	\$245.02			\$245.02	0.406%	\$11.96	\$145.74	\$390.76
1974	Georgia Chase	Fam	Com. Trust #1	\$81.93			\$81.93	0.534%	\$15.75	\$432.77	\$514.70
1976	Mathew Harvey	CBL	Com. Trust #1	\$122.51			\$122.51	0.766%	\$22.58	\$615.41	\$737.92
1982	Central Cemetery	CCC	Com. Trust #1	\$4,288.10			\$4,288.10	4.867%	\$143.51	\$401.58	\$4,689.68
1983	Miriam Jackson Park	MJP	Com. Trust #1	\$2,225.25			\$2,225.25	3.762%	\$110.93	\$1,399.70	\$3,624.95
1989	Hist.Soc. C.F.#1	CAC	Com. Trust #1	\$3,100.00			\$3,100.00	3.581%	\$105.59	\$350.44	\$3,450.44
1990	Hist.Soc. C. F. #2	CAC	Com. Trust #1	\$1,500.00			\$1,500.00	2.276%	\$67.10	\$692.86	\$2,192.86
1991	Hist.Soc. C. F. #3	CAC	Com. Trust #1	\$1,700.00			\$1,700.00	3.336%	\$98.38	\$1,514.76	\$3,214.76
1992	Hist.Soc. C. F. #4	CAC	Com. Trust #1	\$1,600.00			\$1,600.00	1.876%	\$55.33	\$207.97	\$1,807.97
1993	Bert J. Allen Cemetery	Fam	Com. Trust #1	\$500.00			\$500.00	1.009%	\$29.74	\$471.95	\$971.95
1995	West Epping Cem.	CWC	Com. Trust #1	\$2,790.00			\$2,790.00	4.232%	\$124.78	\$1,287.73	\$4,077.73
1996	Burt Family Cem.	CFC	Com. Trust #1	\$500.00			\$500.00	0.883%	\$26.04	\$351.05	\$851.05
1999	Colford-Colket	CBL	Com. Trust #1	\$500.00			\$500.00	0.777%	\$22.91	\$248.80	\$748.80
2009	Lambert Family	PLB	Com. Trust #1	\$1,479.84			\$1,479.84	1.734%	\$51.14	\$191.41	\$1,671.25
2014	Dow Family Cemetery	Fam	Com. Trust #1	\$1,000.00			\$1,000.00	1.157%	\$34.11	\$114.70	\$1,114.70
	Adj			\$45.01			\$45.01	%			\$71.20
Common Trust #1 TOTALS				\$68,705.05	\$0.00		\$68,705.05	100.00%	\$2,948.72	\$0.00	\$27,725.13
											\$96,430.18

				Principal			Interest							
Date	Name of Trust Fund	Use	How Invested	Balance		New Funds	Withdrawal	Balance		Inc. For Year		Expended For Yr.	Balance End Yr.	P & L End Yr.
				Beg. Yr.	End. Yr.			Beg. Yr.	%	Amount	Total			
1898	Lovell J. Brock	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$89.20	1.280%	\$6.68	\$95.87	\$218.38
1903	Mary S. Burnham	CBL	CT-Pros. Cem	\$61.26				\$61.26		\$26.90	0.533%	\$2.78	\$29.68	\$90.94
1905	Hannah Durgin	RDT	CT-Pros. Cem	\$122.51				\$122.51		\$129.00	1.521%	\$7.93	\$136.93	\$259.44
1908	Horace W. Langley	CBL	CT-Pros. Cem	\$61.257				\$61.257		\$680.97	7.821%	\$40.80	\$721.78	\$1,334.35
1908	Mary E. Burnham	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$99.52	1.342%	\$7.00	\$106.53	\$229.04
1913	Wm. A. Cudworth	CBL	CT-Pros. Cem	\$61.26				\$61.26		\$43.93	0.636%	\$3.32	\$47.25	\$108.51
1913	J. C. Bennett	CBL	CT-Pros. Cem	\$91.89				\$91.89		\$72.49	0.994%	\$5.19	\$77.68	\$169.57
1914	Annie M. Pike	CBL	CT-Pros. Cem	\$91.89				\$91.89		\$67.84	0.966%	\$5.04	\$72.88	\$164.77
1915	Walter Little	CBL	CT-Pros. Cem	\$91.89				\$91.89		\$67.04	0.961%	\$5.01	\$72.05	\$163.94
1918	Harriet A. True	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$129.74	1.525%	\$7.96	\$137.69	\$260.20
1919	Mary A. Jones	CBL	CT-Pros. Cem	\$61.26				\$61.26		\$61.90	0.745%	\$3.88	\$65.78	\$127.04
1920	James A. Corning	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$120.77	1.471%	\$7.67	\$128.44	\$250.95
1920	Rebecca J. Foss	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$111.01	1.412%	\$7.37	\$118.38	\$240.89
1923	Emma Clarage	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$116.95	1.448%	\$7.55	\$124.50	\$247.01
1923	Sarah F. Wright	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$116.95	1.448%	\$7.55	\$124.50	\$247.01
1923	Bessie A. Miles	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$101.52	1.354%	\$7.07	\$108.59	\$231.10
1926	Carrie E. Norris	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$101.00	1.351%	\$7.05	\$108.05	\$230.56
1926	Fred H. Johnson	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$93.90	1.308%	\$6.83	\$100.73	\$223.24
1926	Linda Tarbox		CT-Pros. Cem	\$122.51				\$122.51		\$105.10	1.376%	\$7.18	\$112.28	\$234.79
1926	Asa Robie	CBL	CT-Pros. Cem	\$245.02				\$245.02		\$278.91	3.168%	\$16.53	\$295.44	\$540.46
1927	Isabell Bartlett	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$115.77	1.441%	\$7.52	\$123.29	\$245.80
1929	James A. Johnson	CBL	CT-Pros. Cem	\$245.02				\$245.02		\$236.08	2.909%	\$15.18	\$251.25	\$496.27
1929	Jacob H. Tilton	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$112.00	1.418%	\$7.40	\$119.39	\$241.90
1929	Frank A. Miles	CBL	CT-Pros. Cem	\$61.26				\$61.26		\$38.41	0.603%	\$3.14	\$41.56	\$102.82
1929	Levi Thompson	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$90.56	1.288%	\$6.72	\$97.28	\$219.79
1930	Lizzie Rundlett	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$95.19	1.316%	\$6.87	\$102.06	\$224.57
1932	Daniel Cate	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$120.65	1.470%	\$7.67	\$128.32	\$250.83
1933	George Hopkinson	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$120.65	1.470%	\$7.67	\$128.32	\$250.83
1934	Mary E. P. Sanborn	CBL	CT-Pros. Cem	\$245.02				\$245.02		\$263.77	3.076%	\$16.05	\$279.82	\$524.84
1934	Almon L. True	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$109.72	1.404%	\$7.33	\$117.05	\$239.56
1941	Hattie Chase	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$105.39	1.378%	\$7.19	\$112.58	\$235.09
1943	Marcus M. Taylor	CBL	CT-Pros. Cem	\$245.02				\$245.02		\$203.73	2.713%	\$14.16	\$217.88	\$462.90
1943	Frank B. Blaisdell	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$105.58	1.379%	\$7.19	\$112.78	\$235.29
1946	Charles E. Gear	CBL	CT-Pros. Cem	\$61.257				\$61.257		\$454.34	6.450%	\$33.65	\$487.99	\$1,100.56
1946	Milton J. Bly	CBL	CT-Pros. Cem	\$122.51				\$122.51		\$92.02	1.297%	\$6.77	\$98.79	\$221.30
1947	Cyrus Sanborn	CBL	CT-Pros. Cem	\$245.02				\$245.02		\$256.71	3.033%	\$15.83	\$272.54	\$517.56
1950	Abbie M. Norris	CBL	CT-Pros. Cem	\$245.02				\$245.02		\$261.61	3.063%	\$15.98	\$277.59	\$522.61
1951	IM&C Purington	CBL	CT-Pros. Cem	\$245.02				\$245.02		\$185.16	2.601%	\$13.57	\$198.72	\$443.74

Report of the Trust Funds MS-9 (continued)

				Principal			Interest							
Date	Name of Trust Fund	Use	How Invested	Balance Beg. Yr.	New Funds	Withdrawal	Balance End. Yr.	Inc. For Year		Total	Expended For Yr.	Balance End Yr.	P & L End Yr.	
								%	Amount					
1952	Elizabeth Beals	CBL	CT-Pros. Cem	\$24502			\$24502	\$26684	3.095%	\$16.15	\$282.98	\$0.00	\$282.98	\$52800
1954	William Feldsend	CBL	CT-Pros. Cem	\$12251			\$12251	\$12896	1.520%	\$7.93	\$136.89	\$0.00	\$136.89	\$25940
1958	Frank Willard	CBL	CT-Pros. Cem	\$36754			\$36754	\$42056	4.765%	\$24.86	\$445.42	\$0.00	\$445.42	\$812.96
1960	Blanche R. Purington	CBL	CT-Pros. Cem	\$36754			\$36754	\$53107	5.433%	\$28.35	\$559.41	\$0.00	\$559.41	\$926.95
1968	John J. Tifton	CBL	CT-Pros. Cem	\$12251			\$12251	\$10561	1.379%	\$7.20	\$112.81	\$0.00	\$112.81	\$2353.32
1976	John & Minnie Warren	CBL	CT-Pros. Cem	\$49005			\$49005	\$35704	5.121%	\$26.72	\$383.76	\$0.00	\$383.76	\$873.81
1983	Fred Johnson	CBL	CT-Pros. Cem	\$12251			\$12251	\$601.9	1.105%	\$5.76	\$65.95	\$0.00	\$65.95	\$188.46
1999	Alice Langdon	CBL	CT-Pros. Cem	\$50000			\$50000	\$47.09	3.308%	\$17.26	\$64.35	\$0.00	\$64.35	\$564.35
1999	Ron Nowe Sr.	CPC	CT-Pros. Cem	\$50000			\$50000	\$47.09	3.308%	\$17.26	\$64.35	\$0.00	\$64.35	\$564.35
CT Prospect Cemetary TOTALS				\$8,993.89			\$8,993.89	\$7,546.45	100.000%	\$521.74	\$8,068.19	\$0.00	\$8,068.19	\$17,062.08
2016	Benjamin Swain	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Charles Rundlett	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Nathaniel Goldsmith	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	John Osgood	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Abram Mitchell	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Sarah Bragg	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	W H Johnson	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	John Ordway	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Bernice Underhill	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Henry Weatherby	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Frank Emerson	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Eva Hill	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Robert Ormsby	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	W S Goodrich	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Jay Thompson	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Josephine Fowler	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Charles Thompson	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Stokes & Godfrey	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Jenness Smith	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Luther Holt	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Dana Tibbetts	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	George Libbey	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Hannah Rand	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Frank Durgin new tomb	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Fred Dans	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Robert Dame	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68
2016	Sadie Douglas	CBL	CT-Pros.2	\$50000	\$0.00		\$50000	\$3966	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$5566.68

				Principal			Interest							
Date	Name of Trust Fund	Use	How Invested	Balance		New Funds	Withdrawal	Balance		Inc. For Year		Expended For Yr.	Balance End Yr.	P & L End Yr.
				Beg. Yr.	End. Yr.			Beg. Yr.	End. Yr.	%	Amount			
2016	Charlie Rogers	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Ruel & Dexter Goodrich	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	John Rowe	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Sache Swain	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Lois Osgood	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Atwood & Hopkinson	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Joseph Kennard	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Bartlett and Sanborn	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Walter Edgerly	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Sarah Rowe	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Nathaniel Harvey	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Jonathan Sanborn	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Lucia Stickney	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	G Elliot Rundlett	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	H & S Sandorn	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	George Purington	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	John & James Martin	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Charlotte Clothier	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	James Robinson	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Carrie Ordway	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	George Ordway	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Lucy Nickerson	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Stella Mountford	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Carolyn Fox	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Ella Stiles	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Charles wood	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Frank W Rundlett	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	James H Skuff	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Richard Y Piper	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Milan Young	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Jack T LaRivierre	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	JF Love & Mae Judkins	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Alice F Brown	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Ada Fogg	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	W & O Sanborn	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Rose Ella Knox	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Mabel L Cook	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68
2016	Polly & True Wells	CBL	CT-Pros.2	\$500.00	\$500.00	\$0.00		\$39.66	\$500.00	1.220%	\$17.02	\$0.00	\$56.68	\$556.68

					Principal			Interest						
		How Invested		Balance Beg. Yr.	New Funds	Withdrawal	Balance End. Yr.	Balance Beg. Yr.	Inc. For Year %	Amount	Total	Expended For Yr.	Balance End Yr.	P & I. End Yr.
Date	Name of Trust Fund	Use												
2016	Thomas Brewitt	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Stiles & Judkins	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Blodgett	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Hopley	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Hutchinson	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Hurd	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Godin	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Illsley	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	G S Thompson	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	C Stickney & HD Brown	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Emma Swain	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	JL True	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	D Slattery	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Charles Norris	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Woodbury C Blye	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Lenora Harvey	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
2016	Mary Jones	CBL	CT-Pros-2		\$500.00	\$0.00	\$500.00	\$39.66	1.220%	\$17.02	\$56.68	\$0.00	\$56.68	\$556.68
Total Prospect Cem.2					\$41,000.00	\$0.00	\$41,000.00	\$3,251.72	100.000%	\$1,395.84	\$4,647.56	\$0.00	\$4,647.56	\$45,647.56
Total Common Trust Funds				TD Bank	\$118,698.94	\$0.00	\$118,698.94	\$33,386.08		\$4,866.30	\$40,414.68	\$0.00	\$40,440.87	\$159,139.81
Other General Trust Funds														
1988	Ladd Family Fund	Fam	TD Bank		\$1,300.00		\$1,300.00	\$451.32		\$55.25	\$506.57	\$0.00	\$506.57	\$1,806.57
1989	Karen Bickford Mem.	SCH	TD Bank		\$13,285.00		\$13,285.00	\$1,929.34		\$479.92	\$2,409.26	\$0.00	\$2,409.26	\$15,694.26
Total Other Gen. Trust Funds					\$14,585.00	\$0.00	\$14,585.00	\$2,380.66		\$535.17	\$2,915.83	\$0.00	\$2,915.83	\$17,500.83
Total All Trusts					\$133,283.94	\$0.00	\$133,283.94	\$35,766.74		\$5,401.47	\$43,330.51	\$0.00	\$43,356.70	\$176,640.64
Capital Reserve Funds														
2000	Landfill Closing		TD Bank		\$386,756.46	\$0.00	\$386,756.46			\$12,199.59		\$0.00		\$398,956.05
2002	Cemetery Expansion		TD Bank		\$27,126.32	\$0.00	\$27,126.32			\$855.66		\$0.00		\$27,981.98
2003	Highway Truck		TD Bank		\$584.98	\$0.00	\$584.98			\$18.46		\$0.00		\$603.44
2005	Town Hall Repair		TD Bank		\$12,964.77	\$0.00	\$12,964.77			\$256.65		\$12,004.26		\$1,217.16
2005	Recreation Assistant		TD Bank		\$724.13	\$200.00	\$924.13			\$25.34		\$0.00		\$949.47
2011	Highway Equipment		TD Bank		\$84,876.55	\$100,000.00	\$184,876.55			\$3,673.78		\$80,995.00		\$107,555.33
2013	School B&G		TD Bank		\$161,972.40	\$0.00	\$161,972.40			\$5,109.15		\$0.00		\$167,081.55
2016	Rec Facilities		TD Bank		\$1,146.30	\$5,000.00	\$6,146.30			\$137.36		\$0.00		\$6,283.66
2016	Prospect Maint.		TD Bank		\$13,282.73	\$0.00	\$13,282.73			\$418.98		\$0.00		\$13,701.71
2017	Special Ed		TD Bank		\$468,079.72	\$0.00	\$468,079.72			\$14,764.80		\$0.00		\$482,844.52

				Principal			Interest						
Date	Name of Trust Fund	Use	How Invested	Balance	New	Withdrawal	Balance	Inc. For Year		Total	Expended	Balance	P & L
				Beg. Yr.	Funds	End. Yr.	Beg. Yr.	%	Amount	For Yr.	End Yr.	End Yr.	
2017	Watson Repair		TD Bank	\$54,159.38	\$20,000.00		\$74,159.38			\$1,300.13	\$66,989.00		\$8,470.51
2018	Accrued Benefits		TD Bank	\$37,671.45	\$50,000.00		\$87,671.45			\$2,075.73	\$30,829.09		\$58,918.09
2018	Leddy Center PAS		TD Bank	\$10,453.59	\$0.00		\$10,453.59			\$306.55	\$1,000.00		\$9,760.14
2019	Government Buildings		TD Bank	\$53,465.85	\$50,000.00		\$103,465.85			\$2,687.75	\$5,000.00		\$101,153.60
2022	Conservation Comm		TD Bank	\$7,181.90	\$0.00		\$7,181.90			\$226.54	\$0.00		\$7,408.44
2023	Transfer Station		TD Bank	\$5,100.19	\$60,000.00		\$65,100.19			\$1,375.33	\$0.00		\$66,475.52
2024	Police Equipment		TD Bank	\$0.00	\$1,000.00		\$1,000.00			\$20.21	\$0.00		\$1,020.21
Capital Reserve Total				\$1,325,546.72	\$286,200.00		\$1,545,646.53			\$45,452.01	\$196,817.35		\$1,460,381.38
Total All Funds				\$1,458,830.66	\$286,200.00		\$1,678,930.47			\$50,853.48	\$196,817.35		\$1,637,022.02

Report of the Common Trust Fund Investments MS-10

December 31, 2024

How Invested	Principal					Income			Grand Total		
Description	Balance Beg. Year	Purchases	Proceeds of Sales	Gain from Sales <small>(new money)</small>	Balance End Year	Balance Beg. Year	Income This Year	Expended This Year	Balance End Year	P. & I. End of Year	
	Common Trust #1:	\$68,705.05	\$0.00	\$0.00	\$0.00	\$68,705.05	\$2,948.72	\$0.00	\$27,725.13	\$96,430.18	
	C.T.-Prospect Cemetery	\$8,993.89	\$0.00	\$0.00	\$0.00	\$8,993.89	\$521.74	\$0.00	\$8,068.19	\$17,062.08	
	C.T.-Prospect 2	\$41,000.00	\$0.00	\$0.00	\$0.00	\$41,000.00	\$1,395.84	\$0.00	\$4,647.56	\$45,647.56	
Total Common Trust		\$118,698.94	\$0.00	\$0.00	\$0.00	\$118,698.94	\$35,574.58	\$0.00	\$40,440.88	\$159,139.82	
										TD Bank #7762200934	\$96,430.18
										TD Bank #7762200942	\$17,062.08
										TD Bank #7762201056	\$45,647.56
										Total All Accounts	\$159,139.82



INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Epping, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Epping as of December 31, 2023, and the respective changes in financial position thereof, and cash flows where applicable, and the budget to actual comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Epping, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Consider whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, any significant audit findings, and any internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the pension and OPEB related schedules on pages 4 – 8 and 44 – 47, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Epping's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulation Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Town of Epping
Independent Auditor's Report

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2024, on our consideration of the Town of Epping's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the results of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Epping's internal control over financial reporting and compliance.

August 26, 2024

Roberts & Greene, PLLC

2024
MS-535


Epping

PREPARER'S EFILE CERTIFICATION

Tim Greene

Signature

Joseph Trombley	Chairman, Selectboard
Thomas Gauthier	Vice Chair, Selectboard
Robert Jordan	Selectboard
Pamela Tibbetts	Selectboard
H. Clifton Cray	Selectboard



A handwritten signature in black ink, appearing to read 'Pamela Tibbetts', is written over the right side of the table, specifically over the 'Selectboard' entries for Pamela Tibbetts and H. Clifton Cray. The signature is stylized and cursive.

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



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130	Executive	\$335,165	\$315,241
4140	Election, Registration, and Vital Statistics	\$208,799	\$207,869
4150	Financial Administration	\$301,445	\$311,022
4152	Property Assessment	\$71,900	\$67,301
4153	Legal Expense	\$30,000	\$44,446
4155	Personnel Administration	\$20,900	\$10,733
4191	Planning and Zoning	\$227,495	\$224,622
4194	General Government Buildings	\$225,435	\$501,106
<i>Explanation: Includes \$280,189 in ARPA expenditures</i>			
4195	Cemeteries	\$25,300	\$29,184
4196	Insurance Not Otherwise Allocated	\$87,000	\$83,297
4197	Advertising and Regional Associations	\$0	\$0
4198	Contingency	\$0	\$0
4199	Other General Government	\$0	\$0
General Government Subtotal		\$1,533,439	\$1,794,821
Public Safety			
4210	Police	\$2,802,100	\$2,799,003
4215	Ambulances	\$0	\$0
4220	Fire	\$1,582,355	\$1,669,316
4240	Building Inspection	\$58,840	\$53,224
4290	Emergency Management	\$0	\$0
4299	Other Public Safety	\$0	\$0
Public Safety Subtotal		\$4,443,295	\$4,521,543
Airport/Aviation Center			
4301	Airport Administration	\$0	\$0
4302	Airport Operations	\$0	\$0
4309	Other Airport	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Highway Administration	\$0	\$0
4312	Highways and Streets	\$1,490,260	\$1,444,548
4313	Bridges	\$0	\$0
4316	Street Lighting	\$12,500	\$9,978
4319	Other Highway, Streets, and Bridges	\$0	\$0
Highways and Streets Subtotal		\$1,502,760	\$1,454,526



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Sanitation Administration	\$0	\$0
4323	Solid Waste Collection	\$447,535	\$465,497
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$447,535	\$465,497
Water Distribution and Treatment			
4331	Water Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338	Water Conservation	\$0	\$0
4339	Other Water	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351	Electric Administration	\$0	\$0
4352	Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Health Administration	\$865	\$322
4414	Pest Control	\$3,060	\$3,806
4415	Health Agencies and Hospitals	\$0	\$0
4419	Other Health	\$0	\$0
Health Subtotal		\$3,925	\$4,128
Welfare			
4441	Welfare Administration	\$5,900	\$4,062
4442	Direct Assistance	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0
4445	Vendor Payments	\$0	\$0
4449	Other Welfare	\$32,606	\$32,606
Welfare Subtotal		\$38,506	\$36,668



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Culture and Recreation			
4520	Parks and Recreation	\$133,315	\$128,712
4550	Library	\$234,605	\$233,478
4583	Patriotic Purposes	\$2,500	\$2,241
4589	Other Culture and Recreation	\$5,000	\$5,000
Culture and Recreation Subtotal		\$375,420	\$369,431
Conservation and Development			
4611	Conservation Administration	\$6,000	\$6,000
4612	Purchase of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0
4651	Economic Development Administration	\$0	\$0
4652	Economic Development	\$0	\$0
4659	Other Economic Development	\$0	\$0
Conservation and Development Subtotal		\$6,000	\$6,000
Debt Service			
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$236,480	\$236,476
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$72,440	\$72,460
4723	Interest on Tax and Revenue Anticipation Notes	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0
Debt Service Subtotal		\$308,920	\$308,936
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$62,000	\$62,000
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$112,593
<i>Explanation: Expenditures out of CRF/ETF as agents to expend</i>			
Capital Outlay Subtotal		\$62,000	\$174,593



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Operating Transfers Out			
4911	To Revolving Funds	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0
4914S	To Sewer Proprietary Fund	\$7,830,535	\$1,753,104
<i>Explanation: Includes \$307,589 principal on debt</i>			
4914W	To Water Proprietary Fund	\$820,590	\$913,718
<i>Explanation: Includes \$62,895 principal on debt</i>			
4915	To Capital Reserve Funds	\$90,000	\$90,000
4916	To Expendable Trusts	\$115,000	\$115,000
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$8,856,125	\$2,871,822
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$858,914
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$15,909,900
4934	Taxes Assessed for State Education	\$0	\$1,720,636
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$18,489,450
Total Before Payments to Other Governments		\$17,577,925	\$12,007,965
Plus Payments to Other Governments			\$18,489,450
Plus Commitments to Other Governments from Tax Rate		\$18,489,450	
Less Proprietary/Special Funds		\$8,651,125	\$2,666,822
Total General Fund Expenditures		\$27,416,250	\$27,830,593



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$22,907,130
3120	Land Use Change Taxes for General Fund	\$71,750	\$101,750
3121	Land Use Change Taxes for Conservation Fund	\$0	\$0
3180	Resident Taxes	\$0	\$0
3185	Yield Taxes	\$25,000	\$29,298
3186	Payment in Lieu of Taxes	\$306,510	\$349,716
3187	Excavation Tax	\$0	\$248
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$100,500	\$122,202
Taxes Subtotal		\$503,760	\$23,510,344
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$2,500	\$4,040
3220	Motor Vehicle Permit Fees	\$1,737,000	\$1,758,509
3230	Building Permits	\$147,700	\$192,816
3290	Other Licenses, Permits, and Fees	\$22,000	\$27,020
Licenses, Permits, and Fees Subtotal		\$1,909,200	\$1,982,385
From Federal Government			
3311	Housing and Urban Development	\$0	\$0
3312	Environmental Protection	\$0	\$0
3313	Federal Emergency	\$0	\$0
3314	Federal Drug Enforcement	\$0	\$0
3319	Other Federal Grants and Reimbursements	\$40,000	\$0
From Federal Government Subtotal		\$40,000	\$0
State Sources			
3351	Shared Revenues - Block Grant	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$704,718	\$704,718
3353	Highway Block Grant	\$185,739	\$185,716
3354	Water Pollution Grant	\$33,076	\$33,076
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Railroad Tax Distribution	\$0	\$0
3360	Water Filtration Grants	\$0	\$0
3361	Landfill Closure Grants	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	\$0	\$323,830
<i>Explanation: MTBE grant</i>			
3379	Intergovernmental Revenues - Other	\$0	\$337,601
<i>Explanation: ARPA, police grants, substance abuse grant</i>			
State Sources Subtotal		\$923,533	\$1,584,941



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Charges for Services			
3401	Income from Departments	\$156,600	\$256,129
3402	Water Supply System Charges	\$0	\$0
3403	Sewer User Charges	\$0	\$0
3404	Garbage-Refuse Charges	\$0	\$0
3405	Electric User Charges	\$0	\$0
3406	Airport Fees	\$0	\$0
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$156,600	\$256,129
Miscellaneous Revenues			
3500	Special Assessments	\$0	\$0
3501	Sale of Municipal Property	\$26,200	\$42,375
3502	Interest on Investments	\$125,000	\$174,352
3503	Other	\$0	\$33,937
3504	Fines and Forfeits	\$0	\$0
3506	Insurance Dividends and Reimbursements	\$0	\$39,231
3508	Contributions and Donations	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	\$128,085	\$155,412
Miscellaneous Revenues Subtotal		\$279,285	\$445,307
Interfund Operating Transfers In			
3911	From Revolving Funds	\$0	\$0
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Airport Proprietary Fund	\$0	\$0
3914E	From Electric Proprietary Fund	\$0	\$0
3914O	From Other Proprietary Fund	\$0	\$0
3914S	From Sewer Proprietary Fund	\$7,797,459	\$2,293,422
3914W	From Water Proprietary Fund	\$820,590	\$3,702,323
3915	From Capital Reserve Funds	\$0	\$15,529
3916	From Trust and Fiduciary Funds	\$0	\$112,593
<i>Explanation: Expended out of CRF/ETF as agents</i>			
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$8,618,049	\$6,123,867
Other Financing Sources			
3934	Proceeds from LT Notes/Bonds/Other Sources	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$8,651,125	\$6,028,821
Plus Property Tax Commitment from Tax Rate		\$23,433,001	
Total General Fund Revenues		\$27,212,303	\$27,874,152



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$11,337,176	\$12,086,954
1030	Investments	\$0	\$0
1080	Tax Receivable	\$719,907	\$427,960
1110	Tax Liens Receivable	\$431,496	\$334,431
1150	Accounts Receivable	\$276,591	\$36,183
1260	Due from Other Governments	\$0	\$5,238
1310	Due from Other Funds	\$9,230	\$13,077
1400	Other Current Assets	\$138,587	\$59,973
1670	Tax Deeded Property (Subject to Resale)	\$69,121	\$136,297
Current Assets Subtotal		\$12,982,108	\$13,100,113
Current Liabilities			
2020	Warrants and Accounts Payable	\$263,307	\$258,141
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$8,043,518	\$8,630,536
2080	Due to Other Funds	\$11,226	\$106,936
2220	Deferred Revenue	\$831,027	\$254,970
2230	Notes Payable - Current	\$0	\$0
2270	Other Payables	\$301,773	\$274,714
Current Liabilities Subtotal		\$9,450,851	\$9,525,297
Fund Equity			
2440	Non-spendable Fund Balance	\$196,398	\$196,270
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$77,123	\$0
2530	Unassigned Fund Balance	\$3,257,736	\$3,378,546
Fund Equity Subtotal		\$3,531,257	\$3,574,816



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$858,914	\$0	\$15,909,900	\$1,720,636	\$0	\$22,907,130
Commitment	\$858,914	\$0	\$15,909,900	\$1,720,636		\$23,433,001
Difference	\$0	\$0	\$0	\$0		(\$525,871)

General Fund Balance Sheet Reconciliation

Total Revenues	\$27,874,152
Total Expenditures	\$27,830,593
Change	\$43,559
Ending Fund Equity	\$3,574,816
Beginning Fund Equity	\$3,531,257
Change	\$43,559



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Anticipation note (s)	\$6,230,000	\$0	1.25	2023	\$6,230,000	\$0	\$92,205	\$6,137,795
Epping Crossing land and wells (g,w)	\$2,120,000	\$110,000	3.1-5.1	2033	\$1,210,000	\$0	\$110,000	\$1,100,000
Library addition (g)	\$600,000	\$60,000	3.6	2029	\$420,000	\$0	\$60,000	\$360,000
Stagecoach waterline (w)	\$145,038	\$7,675	2.0	2030	\$69,866	\$0	\$7,895	\$61,971
Water extension (w)	\$1,539,935	\$123,000	1.25	2041	\$2,588,475	\$0	\$121,476	\$2,466,999
Water main extension (w)	\$800,000	\$80,000	4.765	2033	\$0	\$800,000	\$0	\$800,000
WWTP SRF Phase II (s)	\$2,190,000	\$104,250	2.54	2042	\$1,980,750	\$0	\$104,250	\$1,876,500
WWTP State Revolving Fund Phase I (s)	\$665,670	\$108,955	2.0	2039	\$2,224,015	\$0	\$111,134	\$2,112,881
	\$14,290,643				\$14,723,106	\$800,000	\$606,960	\$14,916,146

2024 Town Employee Salaries

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
Abele, Kathryn	Police	FT	\$72,440.00	\$5,288.15	\$1,311.00
Aliberti, Robert	Fire	FT	\$69,488.87	\$7,851.09	
Bizzaro, Nicole	Recreation	FT	\$73,326.12		
Blanchard, Joyce	Admin Assist	FT	\$75,881.60		
Boomhower, Jessica	Fire	FT	\$28,915.80	\$5,268.95	\$370.50
Boudreau, Ryan	Fire	FT	\$19,593.36	\$1,515.80	
Brown, Ben	Library	FT	\$68,681.10		
Campbell, Colby	Fire	FT	\$21,189.07	\$3,260.70	
Challinor, Adinara	Fire	FT	\$75,470.79	\$5,031.61	
Cote, Richard	Police	FT	\$101,608.40	\$3,475.62	\$15,506.76
Cray, Alexander	Fire	FT	\$46,172.52	\$9,035.17	\$77.84
Crespo, Alexander	Fire	FT	\$17,712.03	\$950.26	
Cross, David	Highway	FT	\$57,627.36	\$8,006.88	
Cundy, Cam	Police	FT	\$65,099.20	\$9,339.54	\$6,335.85
Currier, Christian	Highway	FT	\$63,771.60	\$13,088.70	
Czifrik, Eric	Fire	FT	\$55,263.22	\$8,707.42	\$1,482.00
DeAngelis, Donald	Fire	FT	\$127,084.15		
Dionne, Norman	WS	FT	\$89,466.94	\$13,693.03	
Doswell, Robert	WS	FT	\$59,601.04	\$8,576.97	
Federico, Carmine	Highway	FT	\$64,224.00	\$11,152.80	
Fogg, Lisa	Finance	FT	\$100,196.20		
Gay, Robert	Highway	FT	\$15,974.40	\$2,503.80	
Gosson, Andrew	Police	FT	\$58,328.80	\$5,560.66	
Grandmaison, Jacob	Recreation	FT	\$42,914.43		
Grandmaison, Jalyn	Recreation	FT	\$27,315.30		
Hero, Russell	Police	FT	\$81,140.96	\$10,227.56	\$16,235.60
Hicks, Morris	Highway	FT	\$17,925.58	\$9,953.39	
Higgins, Christine	Clerk/Tax	FT	\$42,676.28	\$590.95	
Huard, Gregory	Police	FT	\$81,471.38	\$4,062.93	\$13,193.36
Inzenga, Jay	Police	FT	\$59,734.90	\$4,711.85	\$228.00
Koch, Dennis	Public Works	FT	\$82,251.15	\$5,928.60	
Kyzer, Ann	Police	FT	\$82,233.67	\$10,761.10	\$11,235.11
Lee, Jordan	Fire	FT	\$27,693.77	\$3,281.29	
Loader, David	Police	FT	\$82,975.20	\$6,887.20	\$5,953.18
MacDuffie, Alexander	Police	FT	\$65,614.73	\$10,318.17	\$11,660.24
McBride, Landon	Police	FT	\$60,366.20	\$5,250.68	\$1,088.92
McCann, Alexander	Police	FT	\$83,474.40	\$10,099.72	\$7,353.00
McDonough, Phyllis	Planning	FT	\$78,265.92		
Murphy, Michele	Clerk/Tax	FT	\$51,366.72	\$1,424.52	
Murphy, Nicholas	Fire	FT	\$16,653.64	\$1,431.73	
Nolan, Amanda	Planning	FT	\$78,953.72		
Norton, Timothy	Recreation	FT	\$55,927.90		

2024 Town Employee Salaries (continued)

Government Records

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
Pethic-Robinson, Erika	Clerk/Tax	FT	\$70,467.76		
Pizzotti, Victor	Fire	FT	\$26,422.76	\$3,248.70	
Poirier, Daniel	Highway	FT	\$16,380.00	\$1,365.00	
Prescott, Michael	Police	FT	\$79,496.80	\$6,550.68	\$370.50
Quartuccio, Josheph	WS	FT	\$49,417.09	\$1,676.16	
Reinhold, David	Highway	FT	\$81,533.50	\$19,800.91	
Roger, Jake	TA	FT	\$98,399.94		
Rosmarinofski, Mark	Police	FT	\$56,760.00	\$6,059.63	\$8,645.35
Rzepa, Christian	Police	FT	\$2,257.70		
Shea, Anthony	WS	FT	\$95,190.16	\$19,689.79	
Soares, Stephen	Police	FT	\$94,877.20	\$12,586.76	\$5,684.68
Towle, AJ	Police	FT	\$85,474.58	\$16,885.23	\$5,447.24
Towle, Beth	Police Sec	FT	\$64,648.80		\$2,109.00
Verge, Jacob	Police	FT	\$40,106.50	\$2,205.00	
Wallace, Mike	Police	FT	\$127,019.64		\$19,046.27
Wescott, Cole	Fire	FT	\$29,733.21	\$1,619.58	
Total Full Time Employees			\$3,564,258.06	\$298,924.28	\$133,334.40

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
Barry, Lauren	Fire	PT	\$11,418.00	\$312.00	
Beauchesne, Cameron	Fire	PT	\$323.00		
Bennis, Daniel	Fire	PT	\$3,311.79		
Bergin, Melanie	Library	PT	\$705.00		\$-
Bilodeau, Carole	Rec	PT	\$3,200.00		
Bisson, Allison	Rec	PT	\$13,654.20		
Bizzaro, Robert	Rec	PT	\$4,950.74		
Blakney, Aiden	Rec	PT	\$6,641.40		
Bryant, George	Fire	PT	\$32,256.48	\$4,124.13	\$-
Bushor, Michaela	Rec	PT	\$5,518.37		
Cianciulli, Kayla	Fire	PT	\$18,499.52	\$312.00	
Coscia, Garrett	Fire	PT	\$13,053.60		
Courtemanche, Blayke	Fire	PT	\$2,064.96		
Courtemanche, Roland	Fire	PT	\$324.00		
Couture, Brett	Rec	PT	\$12,509.06		
Davidson, Mark	TS	PT	\$7,074.30		
Deary, Natalie	Rec	PT	\$250.25		
Demars, Scarlett	Rec	PT	\$7,890.20		
Demers, John	Fire	PT	\$6,375.72		
Denoncour, Joseph	ETV	PT	\$6,166.80		
Demirovic, Elvis	Fire	PT	\$3,370.77		
Dixon, Gregory	Rec	PT	\$3,240.00		

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
Dulong, Dylan	Rec	PT	\$5,263.21		
Ehman, Donna	Fire	PT	\$667.20		
Ehman, Scott	Fire	PT	\$29,890.38	\$4,208.63	\$456.00
Fanning, Meghan	Fire	PT	\$19,403.66		
Frederick, Crystal	ETV	PT	\$5,018.20		
Frederick, Glenn	ETV	PT	\$26,900.64		
Frederick, Jocelyn	ETV	PT	\$3,992.80		
Frederick, Joshua	ETV	PT	\$488.80		
Gagnon, Rebecca	Rec	PT	\$3,925.00		
Grimes, Debra	Library	PT	\$8,385.64		
Holmes, John	Highway	PT	\$34,985.30		
Huggins, Autumn	Rec	PT	\$12,103.36		
Irving, Parker	Rec	PT	\$4,042.96		
Iworsky, Heather	Prosecutor	PT	\$52,831.60		
Karandanis, Eva	Library	PT	\$16,832.57		
Kelleher, Christopher	TS	PT	\$24,243.24		
Kucera, Teresa	Library	PT	\$462.00		
Kucera, Tess	Library	PT	\$1,474.20		
Lamson, Jeffrey	Fire	PT	\$982.80		
LaRochelle, Amanda	Fire	PT	\$10,277.54		
LaRochelle, Steve	Fire	PT	\$9,678.47		\$1,482.00
Lawrence, Keagan	Rec	PT	\$4,589.78		
Lazott-Croteau, Stephanie	Fire	PT	\$309.06		
Lecuyer, Emily	Rec	PT	\$16,982.79		
Lecuyer, Sean	Fire	PT	\$8,305.74		\$912.00
Leduc, Jeffrey	Police	PT	\$9,914.88		\$8,110.91
Ligouri, Jeanette	Police/Sec	PT	\$10,794.98		
Lombardo, Joe	Fire	PT	\$69,530.40	\$31.59	
Lovett, Stephanie	Fire	PT	\$2,093.04		
Marcoux, Zachary	Fire	PT	\$2,923.83		
Marshall, Hannah	Rec	PT	\$1,337.00		
Matz, Tiffany	Rec	PT	\$7,754.56		
McTague, Nathan	Fire	PT	\$5,699.10		
Merchant, Madison	Fire	PT	\$27,349.20	\$1,140.75	\$467.04
Merrick-Davies, Caitlin	Rec	PT	\$1,914.25		
Morang, Tyler	Rec	PT	\$1,402.92		
Mulcahy, Cynthia	TA	PT	\$1,984.50		
Munson, Andrew	Fire	PT	\$3,282.24		
Murphy, Joseph	TS	PT	\$8,035.20		
Naugle, William	Fire	PT	\$57,539.00	\$700.92	
Nickerson, Michael	Fire	PT	\$40,298.41	\$562.32	
Nollet, Sylvia	Library	PT	\$40,204.15		

2024 Town Employee Salaries (continued)

Government Records

Employee	Department	Type	Base Wages	Overtime Wages	Detail Wages (Not Taxpayer-Funded)
O'Neil, Ella	Rec	PT	\$897.00		
Parenti, Max	Fire	PT	\$10,894.00	\$624.00	\$684.00
Parrillo, Cheryl	BI	PT	\$19,963.12		
Pearo, Raymond	TS	PT	\$13,371.06		
Pelletier, Dennis	BI	PT	\$45,098.20		
Plamondon, Ava	Rec	PT	\$624.00		
Porter, James	Fire	PT	\$310.75		
Prohaska, Amelia	Rec	PT	\$1,160.25		
Proulx, Mark	Fire	PT	\$52,529.15	\$966.27	\$969.00
Riotto, Andrew	Fire	PT	\$144.00		
Rodier, Richard	Fire	PT	\$5,214.30		\$1,311.00
Rogers, John	Fire	PT	\$2,963.10		
Salonia, Graydon	Fire	PT	\$9,032.40		
Segeberg, Elizabeth	Library	PT	\$6,855.00		
Silva, Brenda	Fire/Sec	PT	\$54,834.57	\$221.13	\$171.00
Sitar, Haley	Fire	PT	\$6,585.60		\$311.36
Snyder, Blake	Rec	PT	\$3,894.54		
Snyder, Logan	Rec	PT	\$6,535.04		
Snyder, Tiffany	Rec	PT	\$12,759.83		
Toomire, Landon	Rec	PT	\$40.50		
Wheeler, Maria	Library	PT	\$4,980.00		
Yates, Joseph	Solid Waste	PT	\$26,362.21		
Zukas, Danielle	Fire	PT	\$9,707.14		
Total Part Time Employees			\$1,051,648.52	\$13,203.74	\$14,874.31

Employee	Department	Type	Amount Earned
Cody, John	Selectman	Elected	\$750.00
Conrad, Elizabeth	Checklist	Elected	\$162.50
Cray, Clifton	Selectman	Elected	\$2,570.16
Daley, Michael	Treasurer	Appointed	\$3,245.00
Dwyer, Tom	W/S Comm	Elected	\$1,375.00
Foley, Joe	Treasurer	Appointed	\$540.00
Gauthier, Tom	Selectman	Elected	\$3,000.00
Holmes, Pamela	Checklist	Elected	\$650.00
Jordan, Robert	Selectman	Elected	\$3,000.00
Lavoie, Grace	Checklist	Elected	\$2,100.00
Munguia, Adam	Moderator	Elected	\$600.00
Pim, Scott	W/S Comm	Elected	\$800.00
Tibbetts, Pamela	Selectman	Elected	\$3,000.00
Trombley, Joseph	Selectman	Elected	\$3,500.00
Total Elected & Appointed Officials			\$25,292.66

2024 Deliberative Session Minutes

The State of New Hampshire Town of Epping

Deliberative Session February 6, 2024

The deliberative session of the 2024 Epping Town Meeting was held at the Epping Town Hall on February 6, 2024. There were 59 registered voters in attendance. The meeting was called to order by Moderator Adam Munguia at 7:00 pm. The Moderator explained that at this session we would be discussing the articles that will appear on the ballot. Although amendments are allowed for most articles, the actual voting on the articles will be by official ballot on March 12, 2024.

Selectwoman Pamela Tibbetts read the dedication of this year's Town Report dedicated to Paul Gustavson.

Article 1 on the Warrant is the election of officers. This will take place at the polls on March 12th.

Article 2: Amend Zoning Ordinance Article 9 and Remove Article 10

To see if the Town will amend the Epping Zoning Ordinance by removing and adding new language to Article 9, "Riverbank Protection District" and remove Article 10 "Epping Wetland Overlay District" The intent of this amendment is to increase protection of surface water resources and wetlands, to clarify regulations, and to combine the provisions of Article 9 and 10 into one district.

- [Recommended by the Planning Board 4-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Michael Vose, Chairman of the Planning Board explained this article takes two articles, Article 9 and Article 10 and combines them into a single article about protecting Epping wetlands, both riverbank and regular wetlands. Mr. Vose stated this article added some consistency to the two different ordinances combining them

and making the distances consistent throughout for all types of water bodies in the town of Epping. Michael Fecteau stated he had just recently learned about the article a couple weeks ago, and had concerns on how this article would affect his properties. Mr. Fecteau stated the article as written, does not show how restrictive this is going to be. He stated he wished there had been more communication and input from the developers on this change before being voted on. Michael Vose commented by saying the Planning Board had met about eight times on this ordinance starting in October. The requisite public hearings were held before the vote was taken to adopt this ordinance. Mr. Vose stated it's a complex ordinance. It provides for the ability for a developer or land owner to come to the Planning Board and apply for an additional use permit to permit certain uses of the property inside those setbacks. Mr. Vose stated there are remedies within the ordinance to provide developers and land owners relief if they need it. Scott Pim, former Chair of Conservation and current member of Water & Sewer Commission spoke saying the process for wetland setbacks has always been negotiable during the approval process for a project and the kinds of structures which are not allowed in the wetland setback depends on a lot of details regarding the quality of the wetland and the type of project and necessity for the projects success to have the impact or not. Mr. Pim stated he expects the process for getting the variances necessary won't be any different with the setbacks in the future as they were in the past. He further stated the increase in the setbacks with help with the negotiations with EPA regarding permits for the sewer plant. The entire regional impact to the Great Bay affects our discharge limits to the sewer plant and by having larger setback to wetlands we are then going to have less nitrogen going to the bay. This has the potential of making our sewer plant negotiations easier if it passes. Jeff Lemobruno asked where the new wording for the article could be located. Mr. Vose stated it was on file in the Planning Department. No further discussion.

Article 3: 2024 Operating Budget

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Nineteen Million, Six Hundred Five Thousand, Four Hundred Six Dollars (\$19,605,406.00). Should this article be defeated, the default budget shall be Eighteen Million, One Hundred Fifty-One Thousand, Seven Hundred Thirty-Six Dollars (\$18,151,736.00), which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Joe Trombley stated that when the boards and committees first presented their budgets they were challenged to cut their budgets back. There is still a substantial amount of increases in the budget and there is a ballpark 1.5 million difference between the proposed and default budget. Selectman Trombley pointed out in the budget the water and sewer dollar amounts, which is almost 8.3 million for sewer and 1.8 million for water. Both of those numbers are part of the enterprise fund funded by the rate payers which is not a direct tax impact and is not funded through taxation it's funded through the rate payers who are connected to water and sewer. The town operating budget portion is the 9.5 million with a .94 cent increase per thousand, and the default would be .68 cents per thousand. About 8% of that increase is due to labor costs and

benefits that are offered to the town employees. Marc Nickerson, Vice-Chairman of the Water & Sewer Commission explained the 8.2 million that is in the sewer fund is not all funded by the rate payers. About 6.2 million is a USDA revolving Grant which is 100% reimbursed from the USDA. A short-term bond has to be carried while the project is happening, and when completed 100% of that is reimbursed including the interest on the note that was taken. The actual budget for the sewer department is approximately 2 million dollars. Bryan Stafford commented it looks like an 8% yearly increase in the budget from year to year, and asked for clarification. Selectman Trombley explained it was roughly a 11% increase for the town, which is due to warrant articles getting voted in from the previous year, positions that get added in, labor costs increase and medical benefits that went up 16% in cost. Bryan Stafford asked that if the budget wasn't approved, would there be cuts delivered to keep the budget the same as it was last year. Selectman Trombley responded no. If it went to the default budget, the water and sewer would have to look at their budget, and the town would have to take a look at their budget. There is a bottom default number of 9.2 million, which is approximately \$300,000.00 less than the proposed budget. The Selectmen would need to determine what cuts were needed to recognize the difference. Jeff Leombruno asked for the default numbers for the water and sewer funds. Town Administrator Jake Roger responded \$1,440,676.00. No further discussion.

Article 4: Police Union Contract

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

Year	Estimated Increase
2024	\$114,590.00
2025	\$106,665.00
2026	\$79,475.00

and further to raise and appropriate \$114,590.00 for the current 2024 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. Note: This agreement has an automatic renewal or "evergreen" clause. If approved, the terms of this agreement shall continue from year to year.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Brian Stafford asked what the staffing level was. Selectman Trombley responded there are currently thirteen officers in the Union. Selectman Trombley continued on by explaining the cause of the increase. Mr. Stafford asked if this was only for the police officers, or were there other personnel staff that work in the department? Selectman Trombley responded in was only for the union police officers. No further discussion.

Article 5: Town Engineer

To see if the Town will vote to raise and appropriate the sum of Ninety-One Thousand, One Hundred Forty Dollars (\$91,140.00) for the hiring of a town engineer including benefits for six months. Approval would call for an estimated cost for a full year of One Hundred Eighty-Eight Thousand, Eight Hundred Ninety-Five Dollars (\$188,895.00) in fiscal year 2025.

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

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Joseph Trombley explained the warrant article and the need for the town to have an engineer. The engineer would serve as the Director of Public Works. The

engineer would be responsible for managing, overseeing, and reviewing highway, building, water and sewer, and any other construction projects. No further discussion.

Article 6: Accrued Benefits Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Accrued Benefits Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended Municipal Budget Committee 11-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: John Cody explained what the accrued benefits expendable Trust Fund is for. Heather Clark asked what the current balance was in the fund? Selectman Gauthier stated \$36,341. Ms. Clark asked how much had been expended from it this current year and previous year? Town Administrator Jake Roger responded they had calculated the current employees on the book that have a lot of days built up and the number came up to \$270,000 should these six (6) employees all decide to leave in 2024. Selectman Joseph Trombley stated it's anticipated this fund will be used to pay out owed accrued earned time when employees separate from the employment from the Town. No further discussion.

Article 7: Highway Equipment Capital Reserve Fund

To see if the Town of Epping will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to be placed in the previously established Highway Equipment Capital Reserve Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

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

- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Robert Jordan explained this fund is set aside for equipment that the Town will need to replace anticipated and unanticipated. It is anticipated that the current balance will be depleted to purchase a sidewalk plow in 2024, as well as purchase new equipment for the Highway Department in future years. No further discussion.

Article 8: Watson Academy Repairs Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be placed in the previously established Watson Academy Repairs Expendable Trust Fund.

- [Recommended by Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Thomas Gauthier asked to make an amendment. Selectman Gauthier stated there is currently \$54,000.00 in the account and he would like to raise it by \$10,000.00 to make it \$20,000.00. Selectman Gauthier said the heating system needs to be replaced. Currently it's a steam system and both are failing. The new system would be a warm air system with central A/C. Recreation Director Nicole Bizzaro explained that the new system is needed. Brian Stafford asked if Watson Academy is a publicly owned building? Selectman Gauthier explained it was the old high-school for Epping, grades one through 12 about seventy to eighty years ago. The building is used by the recreation department and Senior citizens. As well, it's a registered historic building in Epping. Heather Clark commented she was in favor of the increase. No further discussion.

Selectman Gauthier made a motion to amend Article 8 from \$10,000.00 to \$20,000.00. Heather Clark seconded. A vote was taken. Total vote was 42 YES and 2 NO. The amendment PASSED. The amended article will now read:

To see if the Town of Epping will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to be placed in the previously established Watson Academy Repairs Expendable Trust Fund.

Article 9: Recreation Facilities Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the previously established Recreation Facilities Expendable Trust Fund.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Gauthier stated there is currently \$1,146 dollars in the fund. This fund is used to maintain the parks, playgrounds, tennis court and basketball court. Parks and Recreation Director Nicole Bizzaro stated that by building this fund back up, it will help with future facilities that may be needed. No further discussion.

Article 10: Government Buildings Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Government Buildings Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

- [Recommended by Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Robert Jordan explained this fund is used for repairs and upkeep on town-owned buildings. Selectman Joseph Trombley stated this would bring the balance to \$103,465. No further discussion.

Article 11: Transfer Station Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000.00) to be placed in the previously established Transfer Station Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

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

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman John Cody explained the dump sticker was raised by \$15.00 dollars last year. The cause of the increase was due to illegal dumping, compactor's and cans that are aging, surveillance that needs to be updated and the transfer station employee shed needs to be replaced. Michael Fecteau asked if there is a fund for when the transfer station needs to be closed. Selectman Trombley stated yes, however they chose this year to not put that article on the ballot. The current balance on that particular fund is \$386,000. Heather Clark commented it will be around \$400,000 for the engineering to close the landfill but will cost the town millions. Ms. Clark asked why additional funds aren't being put into the trust fund this year? Selectmen Trombley responded to Ms. Clark's questions and concerns. Jeff Leombruno questioned the purpose of the funds. Selectman Cody explained that any equipment at the transfer station needs to be replaced, this fund avoids a sudden tax impact to the town. Dan McCombs asked for an explanation on the RFD and what makes it so costly. Selectman

Cody explained the several different systems, which are all costly. No further discussion.

Article 12: Police Equipment Expendable Trust Fund

To see if the Town of Epping will vote to establish a Police Equipment and Technology Expendable Trust Fund per RSA 31:19-a, for the purpose of purchasing, operating, maintaining, and replacing infrastructure, technology, and equipment related to Police operations and properties and to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) to be placed in the fund and further to name the Board of Selectmen as agents to expend from said fund.

- [Recommended by the Board of Selectmen 4-1]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman John Cody commended Chief Wallace for the article. Selectman Pamela Tibbetts reiterated what Selectman Cody had stated. Chief Michael Wallace stated it would be approximately \$350,000 to integrate the old system to the new system, which will be mandated to be completed within the next 5 years. The purpose of the \$1,000 dollars is to open the fund and to also access grants that can be used. Selectman Thomas Gauthier explained why he voted No. No further discussion.

Article 13: Pave Safety Facility Parking Lot - Phase One

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) for the purpose of paving the safety facility parking lot.

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

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Joseph Trombley explained the warrant article. David Reinhold, Highway Supervisor, explained the project needed to be done in three phases. Mr. Reinhold asked to have an additional \$50,000 added to the \$100,000. Dave Reinhold made a motion to raise the sum an additional \$50,000 to make it \$150,000. Motion seconded by Robert Sunderland. Heather Clark inquired what the total cost of the project. Selectman Trombley replied it would cost \$200,000. Heather Clark inquired as to why the entire \$200,000 wasn't being budget at the same time. Selectman Trombley responded that by spreading out the cost it wouldn't affect the tax payers at one time. Jeff Leombruno asked if the motion were to fail and the article went to the Town with only the \$100,000 would the project continue or would it wait to get the additional funding to complete the job as Highway Supervisor Dave Reinhold suggested? Selectman Trombley stated that they would go by the recommendations of the Road Agent, David Reinhold. Matt Hehl, Budget Committee member stated he would support doing the entire project all at once at the \$200,000. Attorney Eric Maher questioned if the amount is increased to \$150,000, and if the idea is to do the base coat on the entire lot, does that change the purpose of paving Phase #1, or is the base coat Phase #1 and top coat is Phase #2? Selectman Trombley stated correct. Attorney Eric Maher stated when your spending the money it should be consistent with the purpose stated in the article if it passes. Selectman Trombley questioned Attorney Maher should the \$150,000 fail, and the \$200,000 comes up and it passes, in theory the paving in phase #2 cannot be done because you cannot change the language in the article to drop phase #1 because the intent of the article submitted tonight is a phase project. Attorney Maher stated it could be dropped. What your limited to is changing the subject matter, and the subject matter is paving the parking lot of the safety building. Selectman Trombley asked if they could still adjust the phasing language? Attorney Maher said you could say for the purpose of paving the safety facility parking lot

and eliminate the language. Moderator Adam Munguia stated the current motion does not include that language. Moderator Munguia informed David Reinhold he would need to rescind the original motion made. Attorney Eric Maher stated both the first and the second could agree to a friendly amendment of the motion made.

David Reinhold amended his first motion to increase it to \$150,000 to \$200,000. Seconded by Robert Sunderland. **Attorney Eric Maher stated Article #13 - PAVE SAFETY FACILITY PARKING LOT will be read as follows: To see if the Town will vote to raise and appropriate the sum of Two Hundred Thousand Dollars (200,000.00) for the purpose of paving the safety facility parking lot.**

A vote was taken - YES 46 - NO - 0. Motion PASSED.

Article 14: Lease New Highway Truck

To see if the Town will vote to authorize the Board of Selectmen to enter into a Seven (7) Year Lease/Purchase Agreement for Two Hundred Fifty-Five Thousand Dollars (\$255,000.00) for the purpose of a New Highway Truck and to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) for the first year's lease payment. This lease agreement contains a non-appropriation escape clause.

- [Recommended by Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Thomas Gauthier stated should this pass, this will get the highway department back into the seven (7) year plan in replacing old trucks. The oldest truck is now 16 years old. Highway Agent David Reinhold stated this truck will replace a 2009 with over a hundred thousand on it. The exhaust was replaced last week that cost \$10,000. Marc Nickerson spoke saying he felt the highway department should have funding placed in their budget to purchase a new truck every year. Marc encouraged the Selectmen

and the Budget Committee to put a piece of equipment in the budget every year in the amount of \$250,000 to \$300,000. Selectman Robert Jordan stated back in 2008 the Selectmen did this; however, it wasn't continued. No further discussion.

Article 15: Lease Highway Loader Backhoe

To see if the Town will vote to authorize the Board of Selectmen to enter into a Seven (7) Year Lease/Purchase Agreement for One Hundred Fifty Thousand Dollars (\$150,000.00) for the purpose of a Highway Loader Backhoe and to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) for the first year's lease payment. This lease agreement contains a non-appropriation escape clause.

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

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Robert Jordan explained the need for the loader backhoe and the purpose of leasing it. No further discussion.

Article 16: Additional Full-Time Firefighter/EMT

To see if the Town will vote to raise and appropriate the sum of Eighty-Two Thousand, Five Hundred, Seventy-Five Dollars (\$82,575.00) for the hiring of an additional Full-Time Firefighter2/EMT Employee including benefits for seven months and the required gear. Approval would call for an estimated cost for a full year of One Hundred Twenty-Five Thousand, Four Hundred Seventy-Five Dollars (\$125,475.00) in fiscal year 2025.

- **[Recommended by the Board of Selectmen 5-0]**
- **[Recommended by the Municipal Budget Committee 11-0]**
- **Majority Vote Required**

Selectman Joe Trombley made a motion to accept the article as read.

Selectman Tom Gauthier seconded.

Discussion: Selectman Robert Jordan explained the need for an additional firefighter. Selectman Joseph Trombley stated a grant had been applied for the full-time firefighter position; however, the grant was not received. The grant will be reapplied for in hopes of receiving it in the future. Selectman Jordan stated in 2023 were 1509 emergency responses. Selectman Cody stated that the ambulances are the only income generator, other than the dump sticker fee, in the town. Selectman Gauthier added that revenue also came from motor vehicle registrations. Nicole Bizzaro, Parks and Rec. Director added revenue also came from her department. No further discussion.

Article 17: Amend Epping Television Revolving Fund

To see if the Town will vote to amend the Epping Television Revolving Fund, established pursuant to RSA 31:95-h by Article 16 of the 2008 Town Meeting, by renaming it the "Epping Technology Fund" and changing the purpose of said revolving fund to allow for up to 100% of revenue to be used for the purpose of operating the towns public television station or, in the alternative, to allow up to 20% of the previous year's revenue to be used for the purchasing, operating, maintaining, and replacing of technology and equipment related to Town operations and properties. If approved, the current balance of the fund \$288,652.21 as of 12/31/23 shall only be used for the purpose of operating the town's public television station.

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

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Michael Fecteau commented saying when watching meetings, the quality on TV is terrible. Selectman Joseph Trombley responded the article had nothing to do with his concern. Town Administrator Jake Roger stated this article, and article #19, are a result of the Board of Selectman trying to get creative on reducing the operative budget, Article #3. With

this fund, the balance is increasing over time. It's funded by franchise fees. Many years ago, the Town voted to have all franchise fees go toward Epping Public's Television Channel. Fees are received from Comcast because they are allowed to operate within the Town. The idea is to use some of the revenue for items that would normally be placed in the operating budget rather than let it stay dormant. One thing that came up was some software attributed with town staff communicating with boards and commissions. Selectman Joseph Trombley stated the intent is focus on technology and expanding the website capabilities. Dan McCombs stated he was worried about the wording of the article, previous years revenue. Dan asked if there was revenue coming into Epping TV or previous years balance? Selectman Trombley responded the balance is created by revenue, which are from the franchise fees from the contract with Comcast. Susan McGeough, 119 Prescott Road asked when the next contract negotiations were with Comcast. Selectman Trombley responded the end of last year or the first of this year. Heather Clark asked what the revenue last year was. Town Administrator Jake Roger responded \$92,000. Heather Clark asked Lisa Fogg, Finance Director, if it was steady or declining, as people were changing to streaming instead of using cable. Lisa Fogg responded that it was pretty steady. Glenn Frederick, Tech Coordinator for Epping Television stated there was a couple of misconceptions created and clarified them. Michael Fecteau asked if the revenue received is only from users? Selectman Gauthier confirmed the revenue comes from the franchise fee, which is from the users. No further discussion.

Article 18: Discontinue a Portion of Church Street Extension

To see if the Town of Epping will vote to completely and absolutely discontinue that section of Church Street Extension located east-northeast of the northeast corner of Tax Map 29, Lot 201, whereupon, fee ownership of the discontinued section of Church Street shall revert to the owner(s) of the adjacent parcels, including Tax Map 29, Lots 198, 199, and 200.

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

- **Majority Vote Required**

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Selectman Trombley stated this is a section of road the Town maintains and essentially it goes to one owner. The Town is discontinuing it as a public road and making it a private road. The owner, Michael Fecteau will be maintaining the road. No further discussion.

Article 19: Add a \$5.00 Fee to Vehicle Registrations

Shall the Town vote to collect an additional motor vehicle registration fee of \$5.00 per vehicle for the purpose of supporting a Municipal Transportation Improvement Fund as set forth in RSA 261: 153 VI, and further, to vote to establish said fund as a capital reserve fund governed by RSA 35 and to appoint the Select Board as agents to expend from this capital reserve fund for the purposes for which it was established. Proceeds from the Municipal Transportation Improvement Fund are to be used to support eligible local transportation projects as permitted under RSA 261: 153, such as public transportation, roadway improvements, signal upgrades, and the development of new bicycle and pedestrian paths. The additional fee shall be collected from all vehicles, both passenger and commercial, with the exception of all-terrain vehicles as defined in RSA 215-A: 1, 1-b and antique motor vehicles or motorcycles as defined in RSA 259:4.

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

- **Majority Vote Required**

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Town Administrator Jake Roger explained this article, if passed, would help the operating budget. Every year, half a million dollars is appropriated for road reconstruction. There has been discussion of raising it next year to \$550,000 to \$600,000. If passed, this would help generate revenue to be used on highway construction. Jeff Leombruno asked if there was an estimate on how money this would

raise every year? Town Administrator Jake Roger stated around \$50,000 a year it would generate. Selectman Joseph Trombley stated this money would be used on highway reconstruction, and paving. No further discussion.

Article 20: Community Power

To see if the Town of Epping will vote to adopt the Epping Community Power plan, to authorize the Selectmen to implement the plan, and to take all action in furtherance thereof, pursuant to RSA 53-E. The Epping Community Power plan is an opt-out program that offers more flexible electricity procurement. The plan will initially provide lower electricity rates for residents, or it will not launch. Initial participation in the plan can be declined, after which enrollment becomes voluntary.

- **[Recommended by Board of Selectmen 3-2]**

- **Majority Vote Required**

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Michael Vose explained the article and gave names of the members as being John Simonelli, Trudy Fullerton, Siobhan Senior, Justin Painter and Bret Lincoln. Mr. Vose explained Epping residents are automatically placed in the program; however, can opt out if they choose to. Michael Vose made a motion to amend the language of Article 20: COMMUNITY POWER to the following: To see if the Town of Epping will vote to adopt the Epping Community Power Energy Aggregation Plan, to authorize the Selectmen to develop and implement the plan, and to take all action in furtherance of the Epping Community Power Energy Aggregation Plan and pursuant to RSA 53-E. The Epping Community Power plan has an “opt-out” clause and, if approved, the default energy provider for customers in the Town of Epping will be through Epping Community Power, unless the customer seeks to opt-out of Epping Community Power at no cost to the customer. The plan will initially provide lower electricity rates for residents, or it will not launch. Justin Painter seconded the motion. **A vote was taken – YES = 46 – NO = 0 – Motion passed.** Discussion continued with several residents

asking questions and expressing their concerns. No further discussion.

The amended article will read as follows: Article 20: COMMUNITY POWER to the following: To see if the Town of Epping will vote to adopt the Epping Community Power Energy Aggregation Plan, to authorize the Selectmen to develop and implement the plan, and to take all action in furtherance of the Epping Community Power Energy Aggregation Plan and pursuant to RSA 53-E. The Epping Community Power plan has an “opt-out” clause and, if approved, the default energy provider for customers in the Town of Epping will be through Epping Community Power, unless the customer seeks to opt-out of Epping Community Power at no cost to the customer. The plan will initially provide lower electricity rates for residents, or it will not launch.

Article 21: Amend Motor Vehicle Race Track By-Laws

To see if the Town will vote to amend the “By-Laws to the Regulation and Licensing of Motor Vehicle Race Tracks” as adopted by Article 20 of the March 1971 Town Meeting and amended by Article 36 of the March 1976 Town Meeting, as amended by Article 14 of the March 1977 Town Meeting, as amended by Article 15 of the March 1986 Town Meeting, as amended by Article 32 of the March 1994 Town Meeting, as amended by Article 26 of the March 2018 Town Meeting, as Amended by Article 18 of the March 2021 Town Meeting as follows: 1. Amend Article I of the By-Laws to add the following paragraphs: Notwithstanding any other provision of these By-Laws to the contrary, the operational season for motocross events shall begin on April 1 and end on November 30 of each year, on the same days and the same hours as specified above for all motor vehicle race tracks. As used herein, “motocross” shall mean a closed-course motorcycle or dirt bike race, or practice, over natural or simulated rough terrain. During the off-season, from November 1 through March 31, the Board of Selectmen may authorize the use of a motor vehicle race track for any lawful purpose other than as a motor vehicle race track, provided that such use complies with all previous land use approvals and

all applicable regulations, ordinances, by-laws, and statutes.

- [Recommended by Board of Selectmen 3-2]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Dan McCombs questioned the overlapping dates in the article. Selectman Pamela Tibbets explained the confusion on the overlapping dates. The change was setup so the motocross could use the track well after December, after they close the drags at the end of October. Other race tracks in the area would still need to come before the Selectman for approval for races or large assembly. Attorney Eric Maher explained that off seasons typically referencing the racing of cars, as opposed to motocross activities, which is authorized between April 1 and November 30th, is different from the primary activity, which is the racing of cars. So, when you have off-season, that's referencing the off-season for car racing. Motocross is one exception, and then you have the one additional exception which is the other assemblies that can take place. Budget Committee member, Caitlyn McCormack asked if there were any guidelines. Selectman Joseph Trombley responded it's handled no different than any other large assembly permit request. Selectman Thomas Gauthier explained why he voted No on this article. Budget Committee Chairman Michael Charkowski asked if by changing some of the language would it make it clearer for voting. Attorney Eric Maher responded it would insert more uncertainty because you have a motocross provision potentially coming into direct conflict. No further discussion.

Article 22: By Petition: Rockingham Nutrition & Meals On Wheels Program

To see if the Town will vote to raise and appropriate the sum of Eight Thousand, Seven Hundred Dollars (\$8,700.00) to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meals and transportation services to older Epping residents.

- [Recommended by Board of Selectmen 5-0]

- [Recommended by the Municipal Budget Committee 9-2]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded. No discussion.

Article 23: By Petition: Waypoint At The Richie McFarland Center

To see if the Town will vote to raise and appropriate the sum of Eight Thousand One Hundred Dollars (\$8,100.00) for Waypoint at The Richie McFarland Center's early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Epping residents. This past year forty-four (44) children and their families were served. This request helps support the annual cost for weekly home-based services.

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

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Melissa, representative from Waypoint thanked the Town of Epping for their continued support, and gave a brief explanation of their services. No further discussion.

Article 24: By Petition - Ready Rides Funding

To see if the Town of Epping will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the purpose of the Ready Rides Program. The goal of Ready Rides is to ensure everyone who resides in any one of our service towns over 55 and/or disabled has a ride to a Medical, Dental, Therapy or any Health-related appointments.

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

- [Recommended Municipal Budget Committee 9-2]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded. No discussion.

Article 25: By Petition: Community Children's Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for the purpose of supporting services provided to residents by the Community Children's Fund (CCF). The CCF raises funds to provide warm clothing and bedding to needy children in the 11 communities served by the Exeter Area Charitable Foundation. Since 1989 the CCF has helped thousands of children through clothing vouchers and direct aid through the schools. Epping children received \$11,230 in clothing vouchers and direct aid to the schools in 2022.

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

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded. No discussion.

Article 26: By Petition: Rockingham Community Action

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand, Three Hundred Dollars (\$11,300.00) for the purpose of funding Rockingham Community Action, a program of SNHS, for its work in providing fuel, utility, food, homeless and housing assistance, budgeting education and support to Epping residents in crisis to move them toward self-sufficiency.

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

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded. No discussion.

Article 27: By Petition: Epping Youth Athletic Association

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to support the Epping Youth Athletic Association.

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

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Article 28: By Petition: Adopt Optional Property Tax Exemption for Solar Energy Systems

To see if the Town of Epping will vote to adopt the provisions of RSA 72:61 through RSA 72:68 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning residential property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall

be in the amount equal to 100% of the assessed value of qualifying solar energy system equipment under these Statutes.

- [NOT Recommended by Board of Selectmen 5-0]
- Majority Vote Required

Selectman Joe Trombley made a motion to accept the article as read. Selectman Tom Gauthier seconded.

Discussion: Michael Vose explained why he was not in favor the article. Justin Painter questioned how the value of the solar panels are assessed. Town Administrator Jake Roger explained the Town contracts out to a firm who does the assessing. They use data from property sales. For many years they found solar panels didn't increase the value of your property so buyers weren't willing to pay more for solar, and now what their finding is buyers will pay more for solar panels on the home. So now they increase the value based on data from sales of properties. Justin Painter spoke saying he has solar panels at his house and by having the solar exemption it will help more people consider them at their own home and it would increase the amount of clean energy being brought into the town. Erika Robinson, 288 Pleasant Street, explained why she brought the article forward. Susan McGeough spoke in favor of the solar exemption, and stated it was the right

thing to do. Dan McCombs asked if there were going to be letters sent out before July explaining the solar panels were being taxed and added to the assessment and not surprised. Town Administrator Jake Roger explained that there will be a town wide reassessment coming, however, there no plans to. Budget Committee Chairman Michael Charkowski questioned did the assessors break out the solar panel section of the value so it's easy to administer? Tow Administrator Jake Roger stated he wasn't sure. Mr. Charkowski further stated he felt there is some value to the Town having any sort of generation, whether is be solar, wind or anything your hookup to the grid does help reduce the pressure on the grid from the producers to be able to produce more power to the Town. By putting these on your properties it is in some ways a benefit to everyone on that utility. Michael Fecteau spoke in favor of the article. No further discussion.

Moderator Adam Munguia made a motion to adjourn the meeting. Seconded by Heather Clark.

Meeting adjourned at 9:55 pm.

Respectfully submitted,



Erika L. Robinson,
Town Clerk

2024 Certified Counts and Ballot Minutes

The State of New Hampshire
Town of Epping

Town Meeting
Certified Counts and Ballot Minutes
March 12, 2024

The deliberative session of the 2024 Epping Town Meeting was held at the Epping Town Hall on February 6, 2024. There were 59 registered voters in attendance. The meeting was called to order by Moderator Adam Munguia at 7 pm. The Moderator explained that at this session we would be discussing the articles that will appear on the ballot. Although amendments are allowed for most articles, the actual voting on the articles will be by official ballot on March 12, 2024.

Selectwoman Pamela Tibbetts read the dedication of this year’s Town Report dedicated to Paul Gustavson.

The polls opened at 7:00 am and closed at 7 pm. There were 1561 regular voters and 70 absentee voters. There were 35 new registered voters. Ballot clerks were Joe Denoncour, Leslie Demeritt, Patricia Vanwagoner and Bret Lincoln.

Article 1 on the Warrant is the election of officers.

Selectmen

Vote for not more than 2 – 3 yrs
Matt Beckett = 707
Cliff Cray = 764
Tom Gauthier = 1059

Budget Committee

Vote for not more than 3 – 3 yrs
Gary Mac Leay = 672
Ryan G. Marcoux = 693
Mark Vallone = 1023
John Cody = 821

Budget Committee

Vote for not more than 1 – 2 yrs
Caitlin McCormack = 1184

Budget Committee

Vote for not more than 2 – 1 yrs
Jason Caterino = 619
Amy Rich Crane = 757
Matt Hehl = 685

Cemetery Trustee

Vote for not more than 1 – 3 yrs
Teresa Kucera = 1269

Supervisor of the Checklist

Vote for not more than 1 – 6 yrs
Pamela Holmes - 1258

Library Trustee

Vote for not more than 2 – 3 yrs
Michelle Wheeler = 1134
John T. Clark = 944

Town Moderator

Vote for not more than 1 – 2 yrs
Adam Munguia = 798
John Cody = 560

Planning Board

Vote for not more than 2 – 3 yrs
Michael Vose = 1010
Heather Clark = 962

Planning Board

Vote for not more than 1 – 1 yr
David Reinhold = 744
Jen Chapman = 591

Trust Fund Trustee

Vote for not more than 1 – 3 yrs
Robin Briscoe = 1236

Water & Sewer Commission

Vote for not more than 1 – 3 years
Marc Nickerson = 1176

Zoning Board of Adjustment

Vote for not more than 2 – 3 yrs
Jason Follansbee = 876
Kevin Martin = 777
John Scully = 606

Article 2: Amend Zoning Ordinance
Article 9 and Remove Article 10

To see if the Town will amend the Epping Zoning Ordinance by removing and adding new language to Article 9, “Riverbank Protection District” and remove Article 10 “Epping Wetland Overlay District” The intent of this amendment is to increase protection of surface water resources and wetlands, to clarify regulations, and to combine the provisions of Article 9 and 10 into one district.

- [Recommended by the Planning Board 4-0]

- Majority Vote Required

YES = 438, NO = 1167
FAILED

Article 3: 2024 Operating Budget

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Nineteen Million, Six Hundred Five Thousand, Four Hundred Six Dollars (\$19,605,406.00). Should this article be defeated, the default budget shall be Eighteen Million, One Hundred Fifty-One Thousand, Seven Hundred Thirty-Six Dollars (\$18,151,736.00), which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

YES = 829, NO = 759
PASSED

Article 4: Police Union Contract

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

Year	Estimated Increase
2024	\$114,590.00
2025	\$106,665.00
2026	\$79,475.00

and further to raise and appropriate \$114,590.00 for the current 2024 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. Note: This agreement has an automatic renewal or “evergreen” clause. If approved, the terms of this agreement shall continue from year to year.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

YES = 1031, NO = 566
PASSED

Article 5: Town Engineer

To see if the Town will vote to raise and appropriate the sum of Ninety-One Thousand, One Hundred Forty Dollars (\$91,140.00) for the hiring of a town engineer including benefits for six months. Approval would call for an estimated cost for a full year of One Hundred Eighty-Eight Thousand, Eight Hundred Ninety-Five Dollars (\$188,895.00) in fiscal year 2025.

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

YES = 635, NO = 945
FAILED

Article 6: Accrued Benefits Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Accrued Benefits Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended Municipal Budget Committee 11-0]
- Majority Vote Required

YES = 1022, NO = 552
PASSED

Article 7: Highway Equipment Capital Reserve Fund

To see if the Town of Epping will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to be placed in the previously established Highway Equipment Capital Reserve Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

YES = 1079, NO = 508
PASSED

Article 8: Watson Academy Repairs Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to be placed in the previously established Watson Academy Repairs Expendable Trust Fund.

- [Recommended by Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

YES = 976, NO = 617
PASSED

Article 9: Recreation Facilities Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be placed in the previously established Recreation Facilities Expendable Trust Fund.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

YES = 1114, NO = 484
PASSED

Article 10: Government Buildings Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Government Buildings Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

- [Recommended by Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

YES = 1044, NO = 542
PASSED

Article 11: Transfer Station Expendable Trust Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000.00) to be placed in the previously established Transfer Station Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

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

YES = 1086, NO = 507
PASSED

Article 12: Police Equipment Expendable Trust Fund

To see if the Town of Epping will vote to establish a Police Equipment and Technology Expendable Trust Fund per RSA 31:19-a, for the purpose of purchasing, operating, maintaining, and replacing infrastructure, technology, and equipment related to Police operations and properties and to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) to be placed in the fund and further to name the Board of Selectmen as agents to expend from said fund.

- [Recommended by the Board of Selectmen 4-1]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

YES = 1062, NO = 533
PASSED

Article 13: Pave Safety Facility Parking Lot - Phase One

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thousand Dollars (200,000.00) for the purpose of paving the safety facility parking lot.

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

YES = 597, NO = 985
FAILED

Article 14: Lease New Highway Truck

To see if the Town will vote to authorize the Board of Selectmen to enter into a Seven (7) Year Lease/Purchase Agreement for Two Hundred Fifty-Five Thousand Dollars (\$255,000.00) for the purpose of a New Highway Truck and to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) for the first year's lease payment. This lease agreement contains a non-appropriation escape clause.

- [Recommended by Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

YES = 787, NO = 791
FAILED

Article 15: Lease Highway Loader Backhoe

To see if the Town will vote to authorize the Board of Selectmen to enter into a Seven (7) Year Lease/Purchase Agreement for One Hundred Fifty Thousand Dollars (\$150,000.00) for the purpose of a Highway Loader Backhoe

and to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) for the first year's lease payment. This lease agreement contains a non-appropriation escape clause.

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

YES = 694, NO = 842
FAILED

Article 16: Additional Full-Time Firefighter/EMT

To see if the Town will vote to raise and appropriate the sum of Eighty-Two Thousand, Five Hundred, Seventy-Five Dollars (\$82,575.00) for the hiring of an additional Full-Time Firefighter2/EMT Employee including benefits for seven months and the required gear. Approval would call for an estimated cost for a full year of One Hundred Twenty-Five Thousand, Four Hundred Seventy-Five Dollars (\$125,475.00) in fiscal year 2025.

- [Recommended by the Board of Selectmen 5-0]
- [Recommended by the Municipal Budget Committee 11-0]
- Majority Vote Required

YES - 1035, NO = 521
PASSED

Article 17: Amend Epping Television Revolving Fund

To see if the Town will vote to amend the Epping Television Revolving Fund, established pursuant to RSA 31:95-h by Article 16 of the 2008 Town Meeting, by renaming it the "Epping Technology Fund" and changing the purpose of said revolving fund to allow for up to 100% of revenue to be used for the purpose of operating the towns public television station or, in the alternative, to allow up to 20% of the previous year's revenue to be used for the purchasing, operating, maintaining, and replacing of technology and equipment related to Town operations and properties. If approved, the current balance of the fund \$288,652.21 as of 12/31/23 shall only be used for the

purpose of operating the town's public television station.

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

YES = 871, NO = 662
PASSED

Article 18: Discontinue a Portion of Church Street Extension

To see if the Town of Epping will vote to completely and absolutely discontinue that section of Church Street Extension located east-northeast of the northeast corner of Tax Map 29, Lot 201, whereupon, fee ownership of the discontinued section of Church Street shall revert to the owner(s) of the adjacent parcels, including Tax Map 29, Lots 198, 199, and 200.

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

YES = 1104, NO = 396
PASSED

Article 19: Add a \$5.00 Fee to Vehicle Registrations

Shall the Town vote to collect an additional motor vehicle registration fee of \$5.00 per vehicle for the purpose of supporting a Municipal Transportation Improvement Fund as set forth in RSA 261: 153 VI, and further, to vote to establish said fund as a capital reserve fund governed by RSA 35 and to appoint the Select Board as agents to expend from this capital reserve fund for the purposes for which it was established. Proceeds from the Municipal Transportation Improvement Fund are to be used to support eligible local transportation projects as permitted under RSA 261: 153, such as public transportation, roadway improvements, signal upgrades, and the development of new bicycle and pedestrian paths. The additional fee shall be collected from all vehicles, both passenger and commercial, with the exception of all-terrain vehicles as defined in RSA 215-A: 1, 1-b and antique motor vehicles or motorcycles as defined in RSA 259:4.

- [Recommended by Board of Selectmen 5-0]

- **Majority Vote Required**

YES = 646, NO = 903
FAILED

Article 20: Community Power

To see if the Town of Epping will vote to adopt the Epping Community Power Energy Aggregation Plan, to authorize the Selectmen to develop and implement the plan, and to take all action in furtherance of the Epping Community Power Energy Aggregation Plan and pursuant to RSA 53-E. The Epping Community Power plan has an “opt-out” clause and, if approved, the default energy provider for customers in the Town of Epping will be through Epping Community Power, unless the customer seeks to opt-out of Epping Community Power at no cost to the customer. The plan will initially provide lower electricity rates for residents, or it will not launch.

- [Recommended by Board of Selectmen 3-2]

- **Majority Vote Required**

YES = 829, NO = 690
PASSED

Article 21: Amend Motor Vehicle Race Track By-Laws

To see if the Town will vote to amend the “By-Laws to the Regulation and Licensing of Motor Vehicle Race Tracks” as adopted by Article 20 of the March 1971 Town Meeting and amended by Article 36 of the March 1976 Town Meeting, as amended by Article 14 of the March 1977 Town Meeting, as amended by Article 15 of the March 1986 Town Meeting, as amended by Article 32 of the March 1994 Town Meeting, as amended by Article 26 of the March 2018 Town Meeting, as Amended by Article 18 of the March 2021 Town Meeting as follows: 1. Amend Article I of the By-Laws to add the following paragraphs: Notwithstanding any other provision of these By-Laws to the contrary, the operational season for motocross events shall begin on April 1 and end on November 30 of each year, on the same days and the same hours as specified above for all motor vehicle race tracks. As used herein, “motocross” shall mean a closed-course motorcycle or dirt bike race, or practice, over

natural or simulated rough terrain. During the off-season, from November 1 through March 31, the Board of Selectmen may authorize the use of a motor vehicle race track for any lawful purpose other than as a motor vehicle race track, provided that such use complies with all previous land use approvals and all applicable regulations, ordinances, by-laws, and statutes.

- [Recommended by Board of Selectmen 3-2]

- **Majority Vote Required**

YES = 875, NO = 653
PASSED

Article 22: By Petition: Rockingham Nutrition & Meals On Wheels Program

To see if the Town will vote to raise and appropriate the sum of Eight Thousand, Seven Hundred Dollars (\$8,700.00) to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meals and transportation services to older Epping residents.

- [Recommended by Board of Selectmen 5-0]

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

- **Majority Vote Required**

YES = 1330, NO = 271
PASSED

Article 23: By Petition: Waypoint At The Richie McFarland Center

To see if the Town will vote to raise and appropriate the sum of Eight Thousand One Hundred Dollars (\$8,100.00) for Waypoint at The Richie McFarland Center's early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Epping residents. This past year forty-four (44) children and their families were served. This request helps support the annual cost for weekly home-based services.

- [Recommended by Board of Selectmen 5-0]

- [Recommended by the Municipal

Budget Committee 9-2]

- **Majority Vote Required**

YES = 1147, NO = 437
PASSED

Article 24: By Petition - Ready Rides Funding

To see if the Town of Epping will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the purpose of the Ready Rides Program. The goal of Ready Rides is to ensure everyone who resides in any one of our service towns over 55 and/or disabled has a ride to a Medical, Dental, Therapy or any Health-related appointments.

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

- [Recommended Municipal Budget Committee 9-2]

- **Majority Vote Required**

YES = 1254, NO = 339
PASSED

Article 25: By Petition: Community Children's Fund

To see if the Town of Epping will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for the purpose of supporting services provided to residents by the Community Children's Fund (CCF). The CCF raises funds to provide warm clothing and bedding to needy children in the 11 communities served by the Exeter Area Charitable Foundation. Since 1989 the CCF has helped thousands of children through clothing vouchers and direct aid through the schools. Epping children received \$11,230 in clothing vouchers and direct aid to the schools in 2022.

- [Recommended by Board of Selectmen 5-0]

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

- **Majority Vote Required**

YES = 1204, NO = 393
PASSED

Article 26: By Petition: Rockingham Community Action

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand, Three Hundred Dollars (\$11,300.00) for the purpose of funding Rockingham Community Action, a program of SNHS, for its work in providing fuel, utility, food, homeless and housing assistance, budgeting education and support to Epping residents in crisis to move them toward self-sufficiency.

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

YES = 1128, NO = 456
PASSED

Article 27: By Petition: Epping Youth Athletic Association

To see if the Town will vote to raise and appropriate the sum of Five

Thousand Dollars (\$5,000.00) to support the Epping Youth Athletic Association.

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

YES = 1179, NO = 404
PASSED

Article 28: By Petition: Adopt Optional Property Tax Exemption for Solar Energy Systems

To see if the Town of Epping will vote to adopt the provisions of RSA 72:61 through RSA 72:68 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning residential property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the

assessed value of qualifying solar energy system equipment under these Statutes.

- [NOT Recommended by Board of Selectmen 5-0]
- Majority Vote Required

YES = 829, NO = 743
PASSED

Moderator Adam Munguia made a motion to adjourn the meeting. Seconded by Heather Clark.

Meeting adjourned at 9:55 pm.

Respectfully submitted,



Erika L. Robinson,
Town Clerk

Town Owned Properties

Government Records

Owner	Map	Block	Lot	Location	Use Code	Assessed Land	Assessed Improvement	Total Assessed Parcel
Epping School District	22	49		15 Prescott Road	903V	\$110,800	\$0	\$110,800
Epping School District	22	53	A	21 Academy Street	9033	\$716,800	\$15,694,800	\$16,411,600
Epping School District	22	53	B	17 Prospect Street	903C	\$0	\$4,828,200	\$4,828,200
Epping School District	22	95		Cate Street	903V	\$87,600	\$0	\$87,600
Epping School District	22	97		213 Main Street	903C	\$152,200	\$926,000	\$1,078,200
Epping, Town of	21	28	42	Olde Bridge Ln	903V	\$36,300	\$0	\$36,300
Epping, Town of	29	103	1	Pleasant Street	903V	\$5,800	\$0	\$5,800
Epping, Town of	39	11		Birch Road	903V	\$1,000	\$0	\$1,000
Epping, Town of	31	31	1	Mast Road	903V	\$57,000	\$0	\$57,000
Epping, Town of	28	45		Ledgewood Lane	903V	\$1,300	\$0	\$1,300
Epping, Town of	39	10		Birch Road	903V	\$13,700	\$0	\$13,700
Epping, Town of	36	20		26 Fremont Road	903V	\$91,400	\$163,700	\$255,100
Epping, Town of	37	1		Calef Highway	903C	\$516,200	\$291,400	\$807,600
Epping, Town of	37	3		Exeter Road	903V	\$900	\$0	\$900
Epping, Town of	34	37		Witham Road	903V	\$75,200	\$0	\$75,200
Epping, Town of	35	6		Fremont Road	903V	\$4,200	\$0	\$4,200
Epping, Town of	34	28		Beede Road	903V	\$47,500	\$0	\$47,500
Epping, Town of	34	34		Beede Road	903V	\$147,200	\$0	\$147,200
Epping, Town of	33	24		Route 101	903V	\$13,100	\$0	\$13,100
Epping, Town of	33	25		Route 101	903V	\$10,700	\$0	\$10,700
Epping, Town of	33	26		Route 101	903V	\$10,700	\$0	\$10,700
Epping, Town of	33	27		Route 101	903V	\$11,600	\$0	\$11,600
Epping, Town of	32	25		Birch Road	903V	\$52,400	\$0	\$52,400
Epping, Town of	10	32		Towle Road	903V	\$94,400	\$0	\$94,400
Epping, Town of	37	7		Exeter Road	903V	\$2,800	\$0	\$2,800
Epping, Town of	38	25		256 Exeter Road	903C	\$82,400	\$142,000	\$224,400
Epping, Town of	15	1	21	Long Meadow Farm Dr	903V	\$0	\$0	\$0
Epping, Town of	20	26	46	Olde Bridge Ln	903V	\$1,400	\$0	\$1,400
Epping, Town of	20	26	45	Olde Bridge Ln	903V	\$2,000	\$0	\$2,000
Epping, Town of	22	43		Beniah Lane Ln	903V	\$53,200	\$0	\$53,200
Epping, Town of	22	96		Cate Street	903V	\$78,800	\$0	\$78,800
Epping, Town of	22	89		Cate Street	903V	\$79,900	\$0	\$79,900
Epping, Town of	22	44		Prescott Road	903V	\$272,700	\$0	\$272,700
Epping, Town of	22	53		17 Academy Street	903C	\$364,600	\$456,000	\$820,600
Epping, Town of	22	68		Plumer Road	903V	\$8,300	\$0	\$8,300
Epping, Town of	20	5		Purington Lane	903V	\$1,200	\$0	\$1,200
Epping, Town of	20	2		22 Old Cart Path Road	903R	\$130,800	\$38,700	\$169,500
Epping, Town of	20	26		Blake Road	903V	\$3,600	\$0	\$3,600

Owner	Map	Block	Lot	Location	Use Code	Assessed Land	Assessed Improvement	Total Assessed Parcel
Epping, Town of	21	28		Olde Bridge Ln	903V	\$0	\$0	\$0
Epping, Town of	22	3		Odiorne Lane	903V	\$74,700	\$0	\$74,700
Epping, Town of	12	26		Jacobs Well Road	903V	\$16,700	\$0	\$16,700
Epping, Town of	15	13		Red Oak Hill Road	903V	\$100,900	\$0	\$100,900
Epping, Town of	18	1		Jacobs Well Road	903V	\$69,600	\$0	\$69,600
Epping, Town of	18	5		88 Jacobs Well Road	903V	\$122,500	\$2,100	\$124,600
Epping, Town of	13	28		315 Prescott Road	903V	\$75,200	\$0	\$75,200
Epping, Town of	29	167		Main Street	903V	\$56,200	\$0	\$56,200
Epping, Town of	29	161		Mill Street	903V	\$64,100	\$17,300	\$81,400
Epping, Town of	29	162		Water Street	903V	\$68,200	\$8,800	\$77,000
Epping, Town of	29	177		Water Street	903V	\$46,500	\$2,000	\$48,500
Epping, Town of	29	283	8	Calef Highway	903V	\$38,600	\$0	\$38,600
Epping, Town of	29	283	E	Calef Highway	903V	\$75,500	\$437,500	\$513,000
Epping, Town of	29	285		Calef Highway	903V	\$20,700	\$0	\$20,700
Epping, Town of	29	312		Bunker Avenue	903V	\$23,300	\$0	\$23,300
Epping, Town of	30	31		40 Lagoon Road	903C	\$713,100	\$1,048,000	\$1,761,100
Epping, Town of	31	26		Mast Road	903V	\$11,100	\$0	\$11,100
Epping, Town of	31	23		61 Mast Road	1300	\$108,800	\$0	\$108,800
Epping, Town of	32	10		Mast Road	903V	\$86,100	\$0	\$86,100
Epping, Town of	29	137		14 Water Street	903V	\$75,900	\$0	\$75,900
Epping, Town of	29	133		157 Main Street	903C	\$180,400	\$957,700	\$1,138,100
Epping, Town of	29	134		151 Main Street	903C	\$134,100	\$499,400	\$633,500
Epping, Town of	29	135		147 Main Street	903C	\$124,400	\$247,900	\$372,300
Epping, Town of	29	124		Pleasant Street	903V	\$22,300	\$0	\$22,300
Epping, Town of	29	113		37 Pleasant Street	903C	\$98,800	\$3,523,900	\$3,622,700
Epping, Town of	29	103		Pleasant Street	9070	\$6,100	\$0	\$6,100
Epping, Town of	29	104		Pleasant Street	903V	\$37,700	\$376,800	\$414,500
Epping, Town of	27	61		74 Mill Pond Road	903C	\$102,200	\$351,400	\$453,600
Epping, Town of	27	95		Mary Blair Park	903V	\$121,600	\$17,500	\$139,100
Epping, Town of	24	96		129 & 135 Coffin Road	903C	\$150,300	\$236,200	\$386,500
Epping, Town of	24	97		Dorothy Drive	903V	\$15,200	\$0	\$15,200
Epping, Town of	25	2		Jacobs Well Road	903V	\$26,900	\$0	\$26,900
Epping, Town of	27	20		Mill Pond Road	903V	\$107,700	\$0	\$107,700
Epping, Town of	27	20	A	Mill Pond Road	903V	\$11,900	\$0	\$11,900
Epping, Town of	26	1		Prescott Road	903V	\$13,700	\$0	\$13,700
Epping, Town of	26	14		Joshua Lane	903V	\$36,200	\$0	\$36,200
Epping, Town of	24	1		130 Coffin Road	903V	\$110,700	\$0	\$110,700
Epping, Town of	24	9		Route 87	903V	\$104,800	\$0	\$104,800

Births

January 1, 2024 – December 31, 2024

Date of Birth	Child's Name	Parents Name	Birthplace
01/03/2024	Jayden Charles Lee	Markos A Lee Cheyenne Durocher-Wentworth	Exeter, NH
01/10/2024	Vera J Tulchinsky	Brandon Tulchinsky Adrienne Tulchinsky	Exeter, NH
01/20/2024	Harry F Ives	Chandler J Ives Margaret K Ives	Portsmouth, NH
02/05/2024	Isla M Moore	Anthony S Moore Caitlyn E Moore	Exeter, NH
02/072024	Riley D Shennett	Daniel P Shennett Ashley M Shennett	Dover, NH
02/10/2024	Mila Mae MacGlashing	Michael MacGlashing Brittany A Cornish	Manchester, NH
02/13/2024	Layla Laine Gagne	Brooks M Gagne Sally A Gagne	Exeter, NH
02/23/2024	Grace L Urban	William D Urban Wendy L Porter	Exeter, NH
3/21/2024	Brennan R Herbst	Caleb N Herbst Emily M Herbst	Exeter, NH
03/24/2024	Lainey A Young	Zachary T Young Monique A Young	Exeter, NH
3/30/2024	Siena I L Mahoney	Joshua M Clark-Kevan Rosa A Mahoney	Exeter, NH
4/09/2024	Porter L Gunst	Eric S Gunst Lindsey R Shaw-Gunst	Exeter, NH
4/12/2024	Riley J O'Keefe	Daniel J O'Keefe Haley J O'Keefe	Exeter, NH
4/15/2024	Madelyn M Brown	Zachary W Brown Jessica Z Brown	Exeter, NH
4/18/2024	Lincoln B Chingas	Joseph A Chingas Adelle G Chingas	Exeter, NH
5/08/2024	Charles A Tobia	Brian A Tobia Catherine E Tobia	Portsmouth, NH
5/08/2024	Avery M Baggaley	Samuel H Baggaley Allison M Baggaley	Dover, NH
5/11/2024	Carter J Bijeol	Austin J Bijeol Mya L Davidson	Exeter, NH
5/11/2024	Ava J Kane	James T Kane Samantha L Kane	Dover, NH
5/22/2024	Harper R Demeritt	Ryan C Demeritt Jillian B Demeritt	Exeter, NH
5/31/2024	Casey G Couture	Brett R Couture Rebecca S Zyliak	Exeter, NH
6/24/2024	Madeleine B Griswold	Tyler J Griswold Michiko K-E Griswold	Exeter, NH
6/25/2024	Avery A Thibault	Adam N Thibault Holly A Thibault	Manchester, NH
6/30/2024	Kyson Bi	Kaipeng Bi Ziye Zhang	Exeter, NH
7/09/2024	Lucy M Frysalis	Ryan P Frysalis Sadie E Frysalis	Exeter, NH

Date of Birth	Child's Name	Parents Name	Birthplace
8/13/2024	Jade LeBlanc-Elliott	Jeffrey A Elliott Jessica L LeBlanc	Nashua, NH
8/20/2024	Adrian A J Peterson	Philip A Peterson Katelyn K Peterson	Exeter, NH
8/21/2024	Elliott C Torrice	Ethan M Torrice Samantha E Torrice	Manchester, NH
8/30/2024	Ellycia P Maltais	Eric P Maltais Jolet A Maltais	Exeter, NH
9/03/2024	Ethan J Alexander	Eric J Alexander Lauren E Alexander	Dover NH
9/13/2024	Riley R Drover	Robert D Drover Michelle R Drover	Exeter, NH
9/15/2024	Mina M Kalinay	Nicholas M Kalinay Holly A Kalinay	Exeter, NH
9/16/2024	Hailey Mey Lubbe	Steven W Lubbe Zetcke Lubbe	Exeter, NH
9/25/2024	Eloise O Peterson	Ryan J Peterson Jacqueline M Peterson	Exeter, NH
9/29/2024	Ryder M McBride	Landon D McBride Brianna L McBride	Dover, NH
9/30/2024	Mateo E Iturralde	Marissa D Iturralde Ashley R Iturralde	Manchester, NH
10/4/2024	Bailey G McInnis	James H McInnis, Jr Grace A McInnis	Manchester, NH
10/11/2024	Margaret M Schaeffer	Ben F Schaeffer Elizabeth A Schaeffer	Epping, NH
10/28/2024	Lucia G Ficara	William C Ficara Kelsey L Ficara	Exeter, NH
10/31/2024	Eleanor MJ Tyler	Willow L Tyler	Exeter, NH
11/13/2024	Elsie J Succi	Christopher J Succi Eden H Succi	Portsmouth, NH
11/18/2024	Parker S Edwards	Benjamin A Edwards Katelyn M Edwards	Exeter, NH
11/21/2024	Ava Gs Cristaldi	Garrett S Cristaldi Brittany J Cristaldi	Exeter, NH
11/22/2024	Harlyn B Clifford	Zacharie J Clifford Kaitlynne J Arundel	Exeter, NH
11/27/2024	Liam R Sellar	Adam J Sellar Brooke H Sellar	Portsmouth, NH
11/28/2024	Beckett F Picanco	Matthew A Picanco Jessica A Picanco	Exeter, NH
11/29/2024	Heidi M Williams	Erik B Williams Julia Williams	Exeter, NH
11/30/2024	Isabella M Rossi	Richard F Rossi III Zaray D Rossi	Dover, NH
12/09/2024	Lindsay G Davis	Matthew B Davis Kayleigh M Davis	Exeter, NH
12/10/2024	Parker W Flynn	Matthew R Flynn Marie S Flynn	Manchester, NH
12/20/2024	Austin G Donnelly	Shawn S Donnelly Chelsey A Donnelly	Nashua, NH

Deaths

January 1, 2024 – December 31, 2024

Date of Death	Place of Death	Name of Deceased	Father's Name	Mother's Name
1/6/2024	Epping, NH	Paul F Gustavson	Paul Gustavson	Esteri Ritvanen
2/4/2024	Epping, NH	Margaret Fletcher	Adelbert Wilkinson	Nettie Ray
2/7/2024	Epping, NH	Donald M Rymer	Matthew Rymer	Grace Pierce
2/12/2024	Epping, NH	Herbert Harvey Jr.	Herbert Harvey Sr.	Fern Bunker
2/13/2024	Epping, NH	Susan H McCarthy	James Hirtle	Louise Meinerthy
2/15/2024	Epping, NH	Barry L Reed	Victor Reed	Barbara Reith
2/28/2024	Exeter, NH	Joan M Dickerson	Harold Vespa	Mary Martone
3/10/2024	Epping, NH	Theodore J O'Brien	Theodore O'Brien	Mary Saunders
3/22/2024	Manchester, NH	Olive M Sultaire	Halford Bent	Ruth Ormes
3/27/2024	Hampton, NH	Gary D Flood	Dee Flood	Mae Jarvis
4/04/2024	Exeter, NH	Michael Theberge	Alfred Theberge	Mary Laugelle
4/08/2024	Epping, NH	Ioannis Grammatikakis	Dimitri Grammatikakis	Panayiota Dukas
4/10/2024	Exeter, NH	Polly Ann Quintal	Charles Dember	Ruth Willey
4/13/2024	Epping, NH	Jean Dick	Gene Colby	Mary Eaton
4/25/2024	Epping, NH	Kate A Follansbee	Stephen Newell	Ann Richardson
4/26/2024	Epping, NH	Maureen Richard	Patrick Cullen	Beverly Lynde
4/29/2024	Epping, NH	Howard Gervais	Ernest Gervais	Alice Barr
4/30/2024	Epping, NH	Kelly Hoover	Randall Hoover	Melvalene Catledge
5/02/2024	Rochester, NH	Harry S Wood	Edward Wood	Faith Meader
5/14/2024	Portsmouth, NH	John Woodward	William Woodward	Barbara Stock
5/17/2024	Rye, NH	Louis Leverone	Louis Leverone	Jean Livingstone
5/18/2024	Dover, NH	Roger Carbonneau	Calvin Carboneau	Geraldine Gouin
5/26/2024	Epping, NH	Dorothy Marcotte	Wesley Adams	Joan Maxwell
5/31/2024	Portsmouth, NH	Andrew G Hill	Wendell Hill	Margaret (Unknown)
6/01/2024	Durham, NH	Joseph T Kenny	Luke Kenny	Susan O'Meara
6/15/2024	Exeter, NH	Robert J Jaques	Joe Duncan	Dorothy Corcoran
6/19/2024	Epping, NH	Timothy Grover	Jon Dickson	Monika Grover
6/20/2024	Epping, NH	Daniel W Chaote	Voris Choate	Louise Harrell
6/20/2024	Hampton Falls, NH	Melissa Pujo-Votano	Charles Pujo	Diane Gard
7/4/2024	Epping, NH	Laura Nikolich	Dana Evans	Kathleen Lyon
7/30/2024	Epping, NH	John R Slater	Ralph Slater	Esther Crockwell
8/17/2024	Rochester, NH	Mark A Fritz	Ralph Fritz	Edith Nappan
8/19/2024	Concord, NH	Ronald J Nowe	David Nowe	Helen McManus
8/23/2024	Exeter, NH	Teti Joelianti	(Unknown)	(Unknown)
8/25/2024	Exeter, NH	Courtney N Vespa	Salvatore Vespa	Heather Puffinburger
8/27/2024	Exeter, NH	John F Ramsay	George Ramsay	Norma Paige
8/29/2024	Epping, NH	James R Desroches	Louis Desroches	Barbara Fogg
9/3/2024	Exeter, NH	Richard V Leigh	Raymond Leigh	Loretta Eggan
9/4/2024	Dover, NH	Stephen Towle, Jr	Stephen Towle	Rose Rogers
9/12/2024	Epping, NH	Michael E Whelan	John Whelan	Marie Colucci
9/25/2024	Epping, NH	Judith L Leavis	Lemar Pipkins	Margaret Parsons
9/29/2024	Epping, NH	Jane F Davidson	Thomas Farrington	Irene Gray
10/03/2024	Derry, NH	Robert N Reinhold	Frank Reinhold	Helen Nye
10/4/2024	Epping, NH	Dwight W Berry	David Berry Sr.	Eva Hamel
10/6/2024	Exeter, NH	Edwin C Thompson	John Thompson	Mary McLaughlin
10/19/2024	Exeter, NH	Donna Gorman	Valmore Crete	Irene Rivard
10/24/2024	Epping, NH	Charles D Pujo	Christes Pujo	Mary Hegner
11/07/2024	Epping, NH	Cameron A Grubbs	Henry Grubbs	Sharon Bass
12/09/2024	Epping, NH	Anne E Connors	Albert Janelle	Mary Briggs
12/22/2024	Merrimack, NH	Phyllis Magarian	Thomas McCarrick	Patricia Smoker

Marriages

January 1, 2024 - December 31, 2024

Date of Marriage	Name of Parties	Residence of Parties
01/19/2024	Ryan R Haladay Chelsea F Qualls	Epping Epping
02/24/2024	Jeffrey M Heminway Jennifer C Stetson	Epping Epping
03/22/2024	Austin S Hicks Jessica M Hardy	Epping Epping
05/04/2024	Derek E Schmidt Erin M Graichen	Epping Epping
5/25/2024	Brian J Leary Susan M Pipitone	Epping Epping
06/14/2024	Reid TF Remillard Angela M Daigle	Epping Epping
6/22/2024	Jacob R Perez Laura F Mcilveen	Epping Epping
07/06/2024	David A Scione Jr Lee-Ann Frasca	Derry Epping
8/11/2024	Mikayla M Maillette Stephanie L Snow	Epping Epping
8/16/2024	Jason L Worden Kendra A Leavitt	Epping Epping
8/16/2024	Jeremy D Espo Ryen E Gallagher	Epping Epping
8/27/2024	Mark H Todd Wanda M Demars	Epping Epping
9/13/2024	Matthew G Strout Meaghan M Murphy	Brentwood Epping

Date of Marriage	Name of Parties	Residence of Parties
9/15/2024	Michael R McKenzie Alicia A Pettis	Epping Epping
09/21/2024	Steven Marques Shannon L Elmarzouki	Epping Lynn, MA
9/28/2024	Paul K Barner Katherine M Kribbs	Epping Epping
10/4/2024	Stephen M Lee Tracy A Anderson	Epping Epping
10/12/2024	Gregory E Post Donna J Greaney	Epping Epping
10/20/2024	Liam J Courtney Maryanne L McNulty	Epping Epping
10/31/2024	Chloe S Robidoux David W Losh	Epping Epping
10/31/2024	Adam R Andersen Shannon Dwyer	Epping Epping
11/16/2024	Michael J D Ury Allison R Kelley	Epping Epping
11/21/2024	Michael A Cyr Sandra E Murphy	Epping Epping
11/23/2024	Francis A Conery Jennifer L Tripp	Epping Epping
11/23/2024	Cherie M Hendrickson Katelyn A Stagg	Epping Epping
12/2/2024	Timothy T Jordan Tabitha L Cole	Epping Epping

2025 Town Warrant Articles and Budget

THE STATE OF NEW HAMPSHIRE TOWN OF EPPING

TOWN MEETING WARRANT

To the inhabitants of the Town of Epping, County of Rockingham, in the State of New Hampshire, qualified to vote in town affairs:

FIRST SESSION

You are hereby notified to meet for the First (Deliberative) Session of the annual town meeting, to be held at the Epping Town Hall, Epping, NH on the Fourth day of February 2025 being Tuesday, at seven in the evening (7:00 P.M.). The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

SECOND SESSION

You are also notified to meet for the Second Session of the annual town meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the Epping O'Day School Gymnasium, Epping, NH on the Eleventh day of March 2025, being Tuesday, at seven o'clock in the forenoon (the polls are to be open at 7:00 A.M. and may not close prior to 7:00 P.M.) to act upon the following:

ELECTION OF OFFICERS

ARTICLE 1: TO CHOOSE NECESSARY TOWN OFFICERS FOR THE ENSUING YEAR:

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

ARTICLE 2: AMEND ZONING ORDINANCE ARTICLE 6.13

To see if the Town will amend the Epping Zoning Ordinance by removing and adding new language to Article 6.13, Accessory Dwelling Units. The intent of this amendment is to eliminate the age restrictions on detached ADU's.

[Recommended by the Planning Board 5-0]

Majority Vote Required

ARTICLE 3: BOND TO PERFORM WASTEWATER TREATMENT FACILITY UPGRADE DESIGN PHASE ENGINEERING

To see if the Town will vote to raise and appropriate the sum of \$1,800,000.00 (gross budget) for the purpose of engineering design of a wastewater treatment facility upgrade, that will qualify the Town for federal and state funds, and to authorize the issuance of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) in the amount up to \$1,800,000.00; and further to authorize the Selectmen and the Epping Water and Sewer Commissioners as applicable, to issue, negotiate, sell and deliver such bonds or notes, and to determine the interest rate thereon and the maturity and other terms thereof; and further to authorize the Selectmen and the Epping Water and Sewer Commissioners as applicable, to apply for, obtain and accept federal, state, or other aid, grants or other funds, if any which may be available for said project that may reduce the amount to be financed with bonds and notes, and to participate in the State Revolving Fund (SRF) RSA 486.14 established for this purpose, and to allow the Selectmen and the Epping Water and Sewer Commissioners as applicable, to expend such monies as become available; and to authorize the Selectmen and the Epping Water and Sewer Commissioners as applicable, to take any other action or to pass any other vote relative thereto. It is anticipated that the Town will receive up to \$300,000.00 in principal forgiveness from the State Revolving Fund loan program, and \$360,000.00 in grant from the State Aid Grant program. It is the intention of the Town that the bond or note repayment shall be paid for by general taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 8-2]

[Recommended by the Water & Sewer Commissioners 3-0]

3/5 Ballot Vote Required

ARTICLE 4: BOND TO PURCHASE AND UPGRADE 14 PLUMER ROAD

To see if the town will vote to raise and appropriate the sum of Two Million Dollars (\$2,000,000.00) for the purchase of 14 Plumer Road and associated renovations to establish a recreational center and to authorize the issuance of up to \$2,000,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and further to authorize the Selectmen to issue, negotiate, sell and deliver such bonds or notes, and to determine the interest rate thereon and the maturity and other terms thereof; and further to authorize the Selectmen to apply for, obtain and accept federal, state, or other aid, grants or other funds, if any which may be available for said project that may reduce the amount to be financed with bonds and notes, and to allow the Selectmen to expend such monies as become available; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Budget Committee 8-2]

3/5 Ballot Vote Required

ARTICLE 5: BOND TO PERFORM INFILTRATION AND INFLOW STUDY

To see if the Town will vote to raise and appropriate the sum of \$100,000 for the purpose of performing an Infiltration and Inflow Study on the Town's sewer collection system, that will qualify the Town for federal and state funds, such sum to be raised by the issuance of serial bonds and notes not to exceed \$100,000 under and in compliance with the provisions of the Municipal Finance Act (NH RSA 33:1 et. seq., as amended) and to authorize the Town to issue and negotiate such bonds or notes and determine the rate of interest thereon, and to take such actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town. Additionally, to authorize the Town to apply for and accept grants or other funds that may reduce the amount to be repaid and participate in the State Revolving Fund (SRF) RSA 486.14 established for this purpose, and to allow the Town to expend such monies as become available from the federal and state governments and pass any vote relating thereto. It is anticipated that the Town will receive up to \$100,000 in principal forgiveness from the State Revolving Fund loan program.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Budget Committee 10-0]

3/5 Ballot Vote Required

ARTICLE 6: 2025 OPERATING BUDGET

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Thirteen Million, Two Hundred Seven Thousand, Nine Hundred Five Dollars (\$13,207,905 .00). Should this article be defeated, the default budget shall be Twelve Million, Nine Hundred Seven Thousand, One Hundred Twenty-One Dollars (\$12,907,121.00), which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 8-2]

Majority Vote Required

ARTICLE 7: ADDITIONAL FULL-TIME POLICE OFFICER

To see if the Town will vote to raise and appropriate the sum of Sixty-Two Thousand, Four Hundred Dollars (\$62,400.00) for the hiring of an additional Full-Time Police Officer including benefits for the first six months. Approval would call for a total estimated cost of Four Hundred Twelve Thousand, Seven Hundred, Sixty Dollars (\$412,760.00) in fiscal years 2025, 2026, 2027 and 2028. A total of One Hundred Twenty-Five Thousand Dollars (125,000.00) is to be funded through an already approved 3-year Federal COPS Hiring Grant. The grant is a 75/25 percent match, with Fifteen Thousand, Six Hundred Dollars (\$15,600.00) to be received in year 2025.

[Recommended by the Board of Selectmen 4-1]

[Recommended by the Municipal Budget Committee 8-2]

Majority Vote Required

ARTICLE 8: ADDITIONAL FULL-TIME FIREFIGHTER AND/OR PARAMEDIC

To see if the Town will vote to raise and appropriate the sum of Eighty-Three Thousand, Five Hundred Thirty Dollars (\$83,530.00) for the hiring of an additional Full-Time Firefighter and/or Paramedic Employee including benefits for seven months and the required gear. Approval would call for an estimated cost for a full year of One Hundred Thirty-Two Thousand, Two Hundred Sixty Dollars (\$132,260.00) in fiscal year 2026.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 7-3]

Majority Vote Required

ARTICLE 9: DIRECTOR OF PUBLIC WORKS/TOWN ENGINEER

To see if the Town will vote to raise and appropriate the sum of Ninety-Eight Thousand, One Hundred Fifty-Five Dollars (\$98,155.00) for the hiring of a Director of Public Works/Town Engineer including benefits for six months. Approval would call for an estimated cost for a full year of Two Hundred Three Thousand, One Hundred Twenty Dollars (\$203,120.00) in fiscal year 2026.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 7-3]

Majority Vote Required

ARTICLE 10: PURCHASE NEW HIGHWAY TRUCK

To see if the Town will vote to raise and appropriate the sum of One Hundred and Fifty Thousand Dollars (\$150,000.00) for the purpose of purchasing a new or used commercial truck and associated equipment for the public works department.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 7-3]

Majority Vote Required

ARTICLE 11: ACCRUED BENEFITS EXPENDABLE TRUST FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Accrued Benefits Expendable Trust Fund. This sum to come from unassigned fund balance. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

ARTICLE 12: HIGHWAY EQUIPMENT CAPITAL RESERVE FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000.00) to be placed in the previously established Highway Equipment Capital Reserve Fund.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 6-4]

Majority Vote Required

ARTICLE 13: WATSON ACADEMY REPAIRS EXPENDABLE TRUST FUND

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

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

ARTICLE 14: GOVERNMENT BUILDINGS EXPENDABLE TRUST FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in the previously established Government Buildings Expendable Trust Fund.

[Recommended by Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 7-3]

Majority Vote Required

ARTICLE 15: POLICE EQUIPMENT EXPENDABLE TRUST FUND

To see if the Town of Epping will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be placed in the previously established Police Equipment and Technology Expendable Trust Fund.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 7-3]

Majority Vote Required

ARTICLE 16: NATURAL EVENT EXPENDABLE TRUST FUND

To see if the town will vote to establish a Natural Event Expendable Trust Fund per RSA 31:19-a, for the purpose of funding operations related to natural events exceeding budgeted appropriations, including but not limited to excessive snow, flooding, and high winds, and to raise and appropriate Ten Thousand Dollars (\$10,000.00) to deposit into the fund, with this amount to come from unassigned fund balance; further to name the Select Board as agents to expend from said fund. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 8-2]

Majority Vote Required

ARTICLE 17: GENERAL ASSISTANCE EXPENDABLE TRUST FUND

To see if the town will vote to establish a General Assistance Expendable Trust Fund per RSA 31:19-a, for the purpose of assisting people unable to support themselves, when the town is required by state law to do so, and to raise and appropriate Five Thousand Dollars (\$5,000.00) to deposit into the fund, with this amount to come from unassigned fund balance; further to name the Select Board as agents to expend from said fund. No amount to be raised from taxation.

[Recommended by the Board of Selectmen 5-0]

[Recommended by the Municipal Budget Committee 9-1]

Majority Vote Required

ARTICLE 18: TRANSFER STATION/RECYCLING CENTER REVOLVING FUND

To see if the town will vote to establish a Transfer Station and Recycling Center revolving fund pursuant to RSA 31:95-h, for the purpose of operating, upgrading, maintaining, and repairing the transfer station and recycling center. All revenues received from transfer station fees and charges, sales of recyclables, and tipping fee revenue will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required

ARTICLE 19: DISCONTINUE CAPITAL RESERVE FUND

To see if the Town will vote to discontinue the Highway Truck Capital Reserve Fund. Said funds and accumulated interest to date of withdrawal are to be transferred to the municipality's general fund.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required

ARTICLE 20: ELDERLY EXEMPTION

Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the town of Epping, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$180,000; for a person 75 years of age up to 80 years, \$195,000; for a person 80 years of age or older, \$210,000? To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$40,000 or, if married, a combined net income of less than \$50,000; and own net assets not in excess of \$120,000, excluding the value of the person's residence.

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required

ARTICLE 21: BLIND EXEMPTION

Shall the town modify the provisions of RSA 72:37, Exemption for the Blind, to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$45,000?

[Recommended by the Board of Selectmen 5-0]

Majority Vote Required

ARTICLE 22: BY PETITION: COMMUNITY CHILDREN’S FUND

By Petition: To see if the Town of Epping will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000.00) for the purpose of supporting services provided to residents by the Community Children’s Fund (CCF). The CCF raises funds to provide warm clothing and bedding to needy children in the 12 communities served by the Exeter Area Charitable Foundation. Since 1989 the CCF has helped thousands of children through clothing vouchers and direct aid through the schools. Epping children received \$10,280 in clothing vouchers and direct aid to the schools in 2023.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

ARTICLE 23: BY PETITION: WAYPOINT AT THE RICHIE MCFARLAND CENTER

By Petition: To see if the Town will vote to raise and appropriate the sum of Eight Thousand One Hundred Dollars (\$8,100.00) for Waypoint at The Richie McFarland Center’s early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Epping residents. This past year forty-seven (47) children and their families were served. This request helps support the annual cost for weekly home-based services.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

ARTICLE 24: BY PETITION: EPPING YOUTH ATHLETIC ASSOCIATION

By Petition: To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to support the Epping Youth Athletic Association.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

ARTICLE 25: BY PETITION: MEALS ON WHEELS OF ROCKINGHAM COUNTY

By Petition: To see if the Town will vote to raise and appropriate the sum of Eight Thousand, Seven Hundred Dollars (\$8,700.00) to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meals and transportation services to older Epping residents.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

ARTICLE 26: BY PETITION: ROCKINGHAM COMMUNITY ACTION

By Petition: To see if the Town will vote to raise and appropriate the sum of Eleven Thousand, Three Hundred Dollars (\$11,300.00) for the purpose of funding Rockingham Community Action, a program of SNHS, for its work in providing fuel, utility, food, homeless and housing assistance, budgeting education and support to Epping residents in crisis to move them toward self-sufficiency.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

ARTICLE 27: BY PETITION - READY RIDES FUNDING

By Petition: To see if the Town of Epping will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the purpose of the Ready Rides volunteer drivers who drive disabled or over age 55 residents of Epping to health related medical services.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee 10-0]

Majority Vote Required

ARTICLE 28: BY PETITION – MAIN STREET SIDEWALK

By Petition: To see if the Town of Epping will vote to authorize the Board of Selectmen to explore extending sidewalks approximately 1,400 feet on the east side of Main Street from where they currently end at Prospect Street to the intersection of Plumer Road and North River Road.

[Recommended by the Board of Selectmen 3-1]

Majority Vote Required

ARTICLE 29: BY PETITION: RESCIND ADOPTION OF THE MUNICIPAL BUDGET LAW

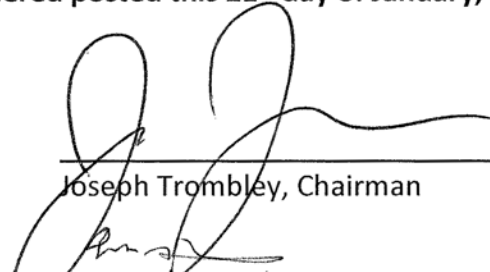
By Petition: To see if the town will vote, pursuant to RSA 32:14, V, to rescind its adoption of the Municipal Budget Law and its creation of an official budget committee. Further, to see if the Town will vote to establish a 7-member advisory budget committee pursuant to RSA 32:24, which shall have the same duties and authority of an official budget committee as set forth in RSA 32:16, II and IV, but shall not be authorized to prepare the budget as provided in RSA 32:5 or to conduct public hearings under RSA 32:5, I, and shall be comprised of one (1) member of the Select Board, one (1) member of the School Board, each of whom shall be appointed by their respective Boards and may be represented by an alternate as contemplated by RSA 32:15, I(b), and five (5) members-at-large, who shall be elected pursuant to the procedure set forth in RSA 32:15, III; and further, to authorize the moderator to appoint members of the existing official budget committee to serve as members-at-large on the advisory budget committee until the next annual meeting, as provided in RSA 669:17.

[NOT Recommended by the Board of Selectmen 4-0]

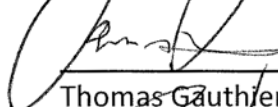
Majority Vote Required

Given under our hand and seal and ordered posted this 21st day of January, 2025:

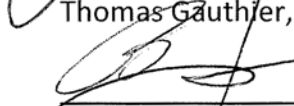
THE EPPING BOARD OF SELECTMEN:



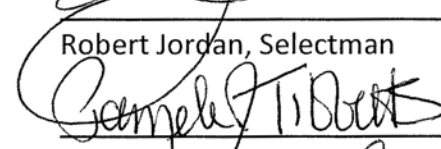
 Joseph Trombley, Chairman



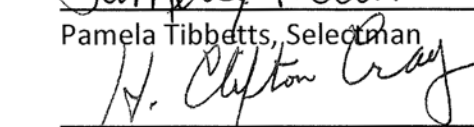
 Thomas Gauthier, Vice-Chairman



 Robert Jordan, Selectman

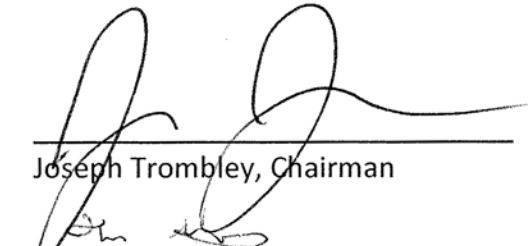


 Pamela Tibbetts, Selectman

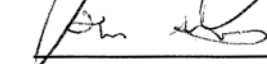


 H. Clifton Cray, Selectman

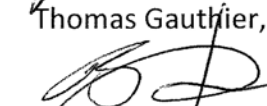
A TRUE COPY ATTEST:



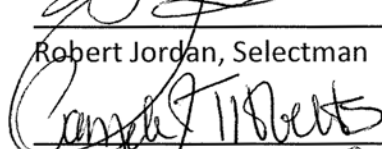
 Joseph Trombley, Chairman



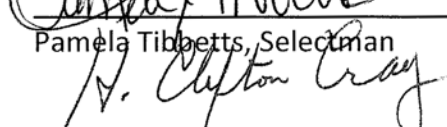
 Thomas Gauthier, Vice-Chairman



 Robert Jordan, Selectman



 Pamela Tibbetts, Selectman



 H. Clifton Cray, Selectman



Proposed Budget

Epping

For the period beginning January 1, 2025 and ending December 31, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/23/25

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Michael Charkowski	Chairmen	
Mark Vallone	Vice Chairman	Mark Vallone
John Cody	Member	John Cody
Amy Rich Crane	Member	Amy Rich Crane
Jeffrey Harris	Member	Jeffrey Harris
Matt Hehl	Member	Matt Hehl
Caitlin McCormack	Member	
Jordenne Sargent	Member	Jordenne Sargent
John Scully	Member	John Scully
Joseph Trombley	Selectmen Representative	
Robin O'Day Benjamin Leavitt	School Board Representative	Robin O'Day Benjamin Leavitt

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

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



New Hampshire
Department of
Revenue Administration

2025
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
General Government								
4130	Executive	06	\$318,239	\$312,660	\$358,395	\$0	\$358,395	\$0
4140	Election, Registration, and Vital Statistics	06	\$234,566	\$236,085	\$245,920	\$0	\$245,920	\$0
4150	Financial Administration	06	\$305,400	\$316,545	\$352,170	\$0	\$352,170	\$0
4152	Property Assessment	06	\$82,733	\$74,500	\$76,500	\$0	\$76,500	\$0
4153	Legal Expense	06	\$43,618	\$50,000	\$50,000	\$0	\$50,000	\$0
4155	Personnel Administration	06	\$12,630	\$26,650	\$37,950	\$0	\$37,950	\$0
4191	Planning and Zoning	06	\$266,263	\$251,280	\$284,675	\$0	\$284,675	\$0
4194	General Government Buildings	06	\$234,607	\$223,110	\$215,975	\$0	\$215,975	\$0
4195	Cemeteries	06	\$31,250	\$34,800	\$25,800	\$0	\$25,800	\$0
4196	Insurance Not Otherwise Allocated	06	\$282,301	\$93,000	\$95,000	\$0	\$95,000	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,811,607	\$1,618,630	\$1,742,385	\$0	\$1,742,385	\$0
Public Safety								
4210	Police	06	\$2,904,810	\$3,016,595	\$3,200,980	\$0	\$3,200,980	\$0
4215	Ambulances		\$44,644	\$82,575	\$0	\$0	\$0	\$0
4220	Fire	06	\$1,713,548	\$1,836,600	\$1,941,009	\$0	\$1,941,009	\$0
4240	Building Inspection	06	\$76,353	\$75,955	\$77,920	\$0	\$77,920	\$0
4290	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$4,739,355	\$5,011,725	\$5,219,909	\$0	\$5,219,909	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	06	\$1,633,075	\$1,743,485	\$1,739,105	\$0	\$1,739,105	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	06	\$11,073	\$10,500	\$10,500	\$0	\$10,500	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$1,644,148	\$1,753,985	\$1,749,605	\$0	\$1,749,605	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	06	\$460,278	\$486,160	\$516,385	\$0	\$516,385	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$460,278	\$486,160	\$516,385	\$0	\$516,385	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration	06	\$451	\$865	\$865	\$0	\$865	\$0
4414	Pest Control	06	\$4,632	\$4,245	\$5,145	\$0	\$5,145	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$5,083	\$5,110	\$6,010	\$0	\$6,010	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Welfare								
4441	Welfare Administration		\$0	\$0	\$0	\$0	\$0	\$0
4442	Direct Assistance	06	\$2,290	\$5,400	\$3,000	\$0	\$3,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$32,600	\$32,600	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$34,890	\$38,000	\$3,000	\$0	\$3,000	\$0
Culture and Recreation								
4520	Parks and Recreation	06	\$140,516	\$140,330	\$146,135	\$0	\$146,135	\$0
4550	Library	06	\$248,116	\$254,020	\$272,675	\$0	\$272,675	\$0
4583	Patriotic Purposes	06	\$2,062	\$2,500	\$3,000	\$0	\$3,000	\$0
4589	Other Culture and Recreation		\$5,000	\$5,000	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$395,694	\$401,850	\$421,810	\$0	\$421,810	\$0
Conservation and Development								
4611	Conservation Administration	06	\$4,160	\$6,000	\$5,000	\$0	\$5,000	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$4,160	\$6,000	\$5,000	\$0	\$5,000	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	06	\$318,001	\$318,000	\$319,550	\$0	\$319,550	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	06	\$104,060	\$104,910	\$94,515	\$0	\$94,515	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$422,061	\$422,910	\$414,065	\$0	\$414,065	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	06	\$13,665,239	\$8,285,741	\$1,948,586	\$0	\$1,948,586	\$0
4914W	To Water Proprietary Fund	06	\$1,326,019	\$1,810,060	\$1,181,150	\$0	\$1,181,150	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$14,991,258	\$10,095,801	\$3,129,736	\$0	\$3,129,736	\$0
Total Operating Budget Appropriations					\$13,207,905	\$0	\$13,207,905	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4445	Vendor Payments	22	\$3,000	\$0	\$3,000	\$0
		Purpose: By Petition: Community Children's Fund				
4445	Vendor Payments	23	\$8,100	\$0	\$8,100	\$0
		Purpose: By Petition: Waypoint at the Richie McFarland Center				
4445	Vendor Payments	25	\$8,700	\$0	\$8,700	\$0
		Purpose: By Petition: Meals on Wheels of Rockingham County				
4445	Vendor Payments	26	\$11,300	\$0	\$11,300	\$0
		Purpose: By Petition: Rockingham Community Action				
4445	Vendor Payments	27	\$1,500	\$0	\$1,500	\$0
		Purpose: By Petition: Ready Rides				
4589	Other Culture and Recreation	24	\$5,000	\$0	\$5,000	\$0
		Purpose: By Petition: Epping Youth Athletic Association				
4903	Buildings	03	\$1,800,000	\$0	\$1,800,000	\$0
		Purpose: Bond to Perform Wastewater Treatment Facility Upgrade Design Phase Engineering				
4903	Buildings	04	\$2,000,000	\$0	\$2,000,000	\$0
		Purpose: Bond to Purchase and Upgrade 14 Plumer Road				
4909	Improvements Other than Buildings	05	\$100,000	\$0	\$100,000	\$0
		Purpose: Bond to Perform Infiltration and Inflow Study				
4915	To Capital Reserve Funds	12	\$35,000	\$0	\$35,000	\$0
		Purpose: Highway Equipment Capital Reserve Fund				
4916	To Expendable Trusts	11	\$50,000	\$0	\$50,000	\$0
		Purpose: Accrued Benefits Expendable Trust Fund				
4916	To Expendable Trusts	13	\$30,000	\$0	\$30,000	\$0
		Purpose: Watson Academy Repairs Expendable Trust Fund				
4916	To Expendable Trusts	14	\$50,000	\$0	\$50,000	\$0
		Purpose: Government Buildings Expendable Trust Fund				



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Special Warrant Articles

4916	To Expendable Trusts	15							
			Purpose: Police Equipment Expendable Trust Fund	\$10,000	\$0	\$10,000	\$0	\$0	
4916	To Expendable Trusts	16							
			Purpose: Natural Event Expendable Trust Fund	\$10,000	\$0	\$10,000	\$0	\$0	
4916	To Expendable Trusts	17							
			Purpose: General Assistance Expendable Trust Fund	\$5,000	\$0	\$5,000	\$0	\$0	
Total Proposed Special Articles				\$4,127,600	\$0	\$4,127,600	\$0	\$0	



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2025 (Not Recommended)
4210	Police	07	\$62,400	\$0	\$62,400	\$0
Purpose: Additional Full-Time Police Officer						
4220	Fire	08	\$83,530	\$0	\$83,530	\$0
Purpose: Additional Full-Time Firefighter and/or Paramedic						
4311	Highway Administration	09	\$98,155	\$0	\$98,155	\$0
Purpose: Director of Public Works/Town Engineer						
4902	Machinery, Vehicles, and Equipment	10	\$150,000	\$0	\$150,000	\$0
Purpose: Purchase New Highway Truck						
Total Proposed Individual Articles			\$394,085	\$0	\$394,085	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
Taxes					
3120	Land Use Change Taxes for General Fund	06	\$0	\$50,000	\$50,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	06	\$0	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	06	\$0	\$357,715	\$357,715
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$0	\$70,000	\$70,000
Taxes Subtotal			\$0	\$482,715	\$482,715
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	06	\$0	\$2,500	\$2,500
3220	Motor Vehicle Permit Fees	06	\$0	\$1,738,500	\$1,738,500
3230	Building Permits	06	\$0	\$113,200	\$113,200
3290	Other Licenses, Permits, and Fees	06	\$0	\$22,000	\$22,000
Licenses, Permits, and Fees Subtotal			\$0	\$1,876,200	\$1,876,200
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements	06, 07	\$0	\$25,600	\$25,600
From Federal Government Subtotal			\$0	\$25,600	\$25,600
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$0	\$600,000	\$600,000
3353	Highway Block Grant	06	\$0	\$180,000	\$180,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$0	\$780,000	\$780,000
Charges for Services					
3401	Income from Departments	06	\$0	\$24,000	\$24,000
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges	06	\$0	\$128,000	\$128,000
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$152,000	\$152,000
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	06	\$0	\$100,000	\$100,000
3503	Rents of Property	06	\$0	\$30,000	\$30,000
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	06	\$0	\$6,500	\$6,500
Miscellaneous Revenues Subtotal			\$0	\$136,500	\$136,500
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	06	\$0	\$1,948,586	\$1,948,586
3914W	From Water Proprietary Fund	06	\$0	\$1,181,150	\$1,181,150
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$3,129,736	\$3,129,736
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	03, 04, 05	\$0	\$3,900,000	\$3,900,000
9998	Amount Voted from Fund Balance	17, 16, 11	\$0	\$65,000	\$65,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$3,965,000	\$3,965,000
	Total Estimated Revenues and Credits		\$0	\$10,547,751	\$10,547,751



Budget Summary

Item	Selectmen's Period ending 12/31/2025 (Recommended)	Budget Committee's Period ending 12/31/2025 (Recommended)
Operating Budget Appropriations	\$13,207,905	\$13,207,905
Special Warrant Articles	\$4,127,600	\$4,127,600
Individual Warrant Articles	\$394,085	\$394,085
Total Appropriations	\$17,729,590	\$17,729,590
Less Amount of Estimated Revenues & Credits	\$10,547,751	\$10,547,751
Estimated Amount of Taxes to be Raised	\$7,181,839	\$7,181,839



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$17,729,590
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$319,550
3. Interest: Long-Term Bonds & Notes	\$94,515
4. Capital outlays funded from Long-Term Bonds & Notes	\$3,800,000
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$4,214,065
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$13,515,525
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,351,553
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$19,081,143

2025 Default Budget MS-DTB



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Department of
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Default Budget of the Municipality

Epping

For the period beginning January 1, 2025 and ending December 31, 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: 1/23/25

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Joseph Trombley	Chairman, Selectman	
Thomas Gauthier	Vice Chairman, Selectman	
Robert Jordan	Selectman	
Pamela Tibbetts	Selectman	
H. Clifton Cray	Selectman	

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
<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$312,660	\$36,955	\$0	\$349,615
4140	Election, Registration, and Vital Statistics	\$236,085	\$3,630	\$0	\$239,715
4150	Financial Administration	\$316,545	\$3,290	(\$12,000)	\$307,835
4152	Property Assessment	\$74,500	\$2,000	\$0	\$76,500
4153	Legal Expense	\$50,000	\$0	\$0	\$50,000
4155	Personnel Administration	\$26,650	\$0	(\$200)	\$26,450
4191	Planning and Zoning	\$251,280	\$22,800	\$0	\$274,080
4194	General Government Buildings	\$223,110	\$0	\$0	\$223,110
4195	Cemeteries	\$34,800	\$0	(\$9,500)	\$25,300
4196	Insurance Not Otherwise Allocated	\$93,000	\$6,000	\$0	\$99,000
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$1,618,630	\$74,675	(\$21,700)	\$1,671,605
Public Safety					
4210	Police	\$2,902,005	\$272,580	\$0	\$3,174,585
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$1,836,600	\$97,560	(\$54,000)	\$1,880,160
4240	Building Inspection	\$75,955	\$815	\$0	\$76,770
4290	Emergency Management	\$0	\$0	\$0	\$0
4299	Other Public Safety	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$4,814,560	\$370,955	(\$54,000)	\$5,131,515
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$1,743,485	(\$25,240)	(\$46,500)	\$1,671,745
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$10,500	\$0	\$0	\$10,500
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$1,753,985	(\$25,240)	(\$46,500)	\$1,682,245



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$486,160	(\$4,000)	\$0	\$482,160
4324	Solid Waste Disposal	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$486,160	(\$4,000)	\$0	\$482,160
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Health Administration	\$865	\$0	\$0	\$865
4414	Pest Control	\$4,245	\$0	\$0	\$4,245
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$5,110	\$0	\$0	\$5,110
Welfare					
4441	Welfare Administration	\$0	\$0	\$0	\$0
4442	Direct Assistance	\$5,400	\$0	\$0	\$5,400
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
Welfare Subtotal		\$5,400	\$0	\$0	\$5,400



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	\$140,330	\$2,815	\$0	\$143,145
4550	Library	\$254,020	\$4,845	\$0	\$258,865
4583	Patriotic Purposes	\$2,500	\$0	\$0	\$2,500
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$396,850	\$7,660	\$0	\$404,510
Conservation and Development					
4611	Conservation Administration	\$6,000	\$0	\$0	\$6,000
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$6,000	\$0	\$0	\$6,000
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$318,000	\$1,550	\$0	\$319,550
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$104,910	(\$10,375)	\$0	\$94,535
4723	Interest on Tax and Revenue Anticipation Notes	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$422,910	(\$8,825)	\$0	\$414,085
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$8,285,741	(\$5,850,995)	(\$506,000)	\$1,928,746
4914W	To Water Proprietary Fund	\$1,810,060	\$1,685	(\$636,000)	\$1,175,745
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$10,095,801	(\$5,849,310)	(\$1,142,000)	\$3,104,491
Total Operating Budget Appropriations		\$19,605,406	(\$5,434,085)	(\$1,264,200)	\$12,907,121



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4240	Salary Increases
4195	One-Time Expense
4140	Salary & Benefit Increases
4130	Contract & Benefit Increases
4150	Salary & Benefit Changes, One-Time Expenses
4220	Salary Increases, Benefit changes, One Time Expenses
4312	Salary & Benefit Changes, One-Time Expenses
4196	Contract Increase
4721	Bond Schedule Payment Changes
4550	Salary & Benefit Changes
4520	Salary & Benefit Changes
4155	One-Time Expense
4191	Salary & Benefit Increases
4210	Contract & Benefit Increases
4711	Bond Schedule Payment Changes
4152	Contract Increase
4323	Salary & Benefit Changes
4914S	Salary & Benefit Changes, BAN Payoff, One Time Project Expense
4914W	Salary & Benefit Changes, One-Time Project Expenses

2024 Annual Report

Epping School District



EMHS Blue Devils excited to show their support during the game!

The Epping School District Mission Statement

The mission of the Epping School District is to focus on the potential of every student and engage each 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.

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Epping School District Officers 2024-2025

School Board

Heather Clark, *Chairperson* Term Expires 2025
Ben Leavitt, *Vice Chairperson*..... Term Expires 2027
Robin O'Day, *Member*..... Term Expires 2026
Julie Knight, *Member*..... Term Expires 2025
Jen Jacoby, *Member* Term Expires 2026
Dagny Parent, *School Board Secretary*

Administration

Bill Furbush, *Superintendent of Schools*
Christine Vayda, *Business Administrator*
Sarah Howard, *Director of Student Services*

School Building Administrators

Chris Sousa and Mandy Murphy, *Grades Pre-K – 5*
Chris Mazzone, *Grades 6 – 12*

School District Officers

Lisa Fogg, *School District Treasurer*..... Term Expires 2027
Jason Blanchard, *School District Clerk* Term Expires 2025
Adam Mungia, *School District Moderator* Term Expires 2026

School Board

“Democracy cannot succeed unless those who express their choice are prepared to choose wisely. The real safeguard of democracy, therefore, is education.” These words by President Franklin D Roosevelt ring as true today as when he wrote them to celebrate American Education Week in 1938. Thank you to our Epping community for your ongoing support of educating our youth and continuing to ensure democracy in our country.

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 become a district of choice for educators who want to join our team. We are fortunate to have students, teachers, staff and coaches share their enthusiasm for the great achievements of our district at our meetings. Our student school board representatives Landon Toomire and Rachel Mazzone keep us well informed on the happenings of the middle high school.

Our educational success is also apparent in our state rankings from the 2024 US News and World Report. Our high school has moved into the top 50% of the state, ranking 43 out of 93 NH high schools, moving up from the bottom 20% less than 10 years ago. Our high school scored above the state average for both math and reading. The Elementary School continues to be a school of choice ranking 118 out of 442 schools statewide: just outside of the top 25% of all elementary schools.

This year we set new district goals for the next 3 years. The previous 5-year goals were the building blocks that fostered our growth as a district. They included communication, life ready skills, student achievement, curriculum and instruction, and culture and climate. Our next steps seek to continue to propel our education upward. The district plans to focus on student growth, professional capacity and community engagement.

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 first and third Thursdays of every month at 7 pm upstairs in the Town Hall meeting room. They are also simulcast on ETV and via the internet. We encourage you to attend.

Respectfully submitted,
Heather Clark Chairperson, Ben Leavitt Vice-chairperson, Robin O'Day Board Member, Julie Knight Board Member, Jennifer Jacoby Board Member

Superintendent's Message

One of the Epping School District's notable accomplishments this year has been the successful update of our district goals for the 2024–2027 period. This strategic initiative reflects our commitment to fostering an environment where every student can thrive. Moving forward, our key objective is to work collaboratively with the school board, school administration, Epping educators, parents, students, and the larger school community to develop and implement these goals effectively.

Epping School District Goals 2024-2027

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.

Goal #1 - Building Student Growth and Capacity

The overarching goal is to cultivate students who are not only academically engaged but also develop as well-rounded individuals equipped with the skills, mindsets, and agency to thrive. This encompasses nurturing a strong sense of student ownership over their learning

and holistic personal growth.

Goal #2 - Building the Professional Capacity of Epping Educators

Recognizing that high-quality instruction is essential for student success, a key goal is to continuously strengthen the professional capacity of Epping's educators. This involves enhancing instructional practices, data-driven decision-making, and leadership development.

Goal #3 - Fostering Robust Community Engagement

Strong community engagement is vital for supporting student success and the overall health of the Epping school system. By building partnerships and amplifying diverse voices, the schools can leverage community resources and better serve the needs of all students.

The Epping School District is dedicated to achieving these goals through collaboration and engagement with all stakeholders. Together, we can create a thriving educational community that supports the growth and success of every student. We look forward to continuing the great work ahead! If you have any questions or would like to learn more about our initiatives, please feel free to reach out!

Sincerely,
Bill Furbush
Proud Superintendent of Epping Schools

Epping Elementary School

We are pleased to submit this annual report of the 2023–2024 school year to the citizens of Epping. The information provided will serve as a part of the historical record for an outstanding school system.

It was a very successful year in regard to the lessons, activities, and events that helped us to fulfill our mission of providing our students opportunities to learn actively, experience a sense of belonging, and to achieve academic and social success. This Town



EES Administrative Staff in costume



Elementary Principals get slimed to raise money for Veterans!

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.

Consistent with the rich tradition of the Epping School District, last June we said goodbye to our 5th-grade students and celebrated their continuation on to 6th grade. While the Class of 2032 certainly left their mark on our school, we were happy to watch them grow and move forward into middle school. We wish them nothing but success and happiness.

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 four core level classrooms per grade, five Unified Arts classes, along with a variety of support staff, interventionists, administrators, and others. Our class sizes are not small but not too large and allow for many opportunities for collaborative learning, reflection, and challenge.

As the 2023–2024 school year closed, we said goodbye to a few wonderful educators and wished them good fortune as they moved on to other endeavors, such as retirement and other teaching positions that inspire students. In their absence, we were able to

welcome some incredible new faces who have joined our EES family seamlessly for the 2024–2025 school year. We were happy to welcome Wendy Hargreaves, Kristin Woodworth, Dan Combatti, Susanne Dompkowski, Deb Bernard, Breanna Douglas, Lisa Banville, Briana Del Bosque, Becky Ketchum, Ashley Bowers, Emily Bradley, Jeanelle Owens, Rachel Crovetti, Stacie Riddle, and Catherine Levesque, to our team, and we also welcomed back Kathy Gillis back into our community for the upcoming year.

During the 2023–2024 school year, we continued our Literacy partnership with Marianne Nice, a highly skilled and effective literacy consultant. Our staff benefited tremendously from her in-depth consultation and coaching. In addition to our work aligning with the Science of Reading, the staff devoted a great deal of time and brainpower to shifting practices and preparing for adopting our new Literacy program, Benchmark Advance. All classroom teachers, interventionists, and case managers are trained or in process of being trained through the LETRS program (a state supported 12–18 month intense training about the foundations of reading). To illustrate how impactful this is for our community, no other school in the NH Seacoast region can boast about this level of engagement.

We have also honed our STEAM curriculum, hosted an Artist in residence program highlighting the importance of Graphic Novels as a Literary form, we celebrated our Work Study Practices, and began the process of closely tracking our numeracy program, with an eye to start our next curriculum review.

Our MTSS/RtI Program remained

one of our top priorities to help personalize Epping's educational practices around assessing and instructing students who need specific interventions. In addition to teacher generated classroom assessments, we continued to assess students using the Northwest Evaluation Association Measures of Academic Progress (MAP) tests, as well as Aimsweb assessments to benchmark our students' progress. Teachers used the data from these sources to measure student progress and establish appropriate learning targets. Despite the impacts of Covid 19, we were able to see continued success for many of our students in reading and math, as well as gain powerful insights into areas for growth. The move toward personalized learning for all students really took root during this year as we began implementing a more intensive data review structure with progress monitoring.

At the start of the year we also set in our sights a clear goal to address the mental health of students and staff. Social, physical, and emotional health are all tied together, so we developed approaches to staff development, guidance classes, and school curriculum that would address this. Our School Board approved a Student Assistance Coordinator position to ensure that we were vigilant in our work, and our guidance department helped to increase the availability of outside resources to support families and students. The partnerships with Seacoast Mental Health, the Epping Fire and Police departments all played a role helping our school community feel safe and secure in our building.

In 2023–2024 we continued our powerful connection with Southeast



Elementary School Group

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 Farms (SELT headquarters) 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 marked our fourth year partnering with SELT/ WPP to provide rich opportunities to our students. We are excited to share that SELT has committed to partnering with us for an additional 10 years! Their collaboration with WPP concluded at the end of the 2023–2024 school year; however, the 2024–2025 school year will bring an exciting new structure as SELT begins a more robust partnership with the University of New Hampshire's

ATLAS program. 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.

The Epping community has been nothing short of amazingly supportive of the EES community. Led by the efforts of one of the most amazing Parent Teacher Organizations we have ever worked with, this special community has spoiled our educators and



Elementary School Soaring Eagle Students

staff through extremely generous Staff Appreciation events, organized multiple celebrations and community activities, and financially supported the fun times and memorable experiences. We would love to express our deep gratitude for the time, energy, efforts, money, and kindness of the PTO and the greater EES community. Our PTO gave our students a big surprise by welcoming them back last year with a new mural project in our main lobby that tied in student voice and what it means to be an Epping student. Our parents are integral in hosting our daily snack cart, the annual Monster Mash and Ice Cream Social, Staff Welcome Back luncheons, running the annual fundraiser, providing scholarships and bussing for field trips, and more! We couldn't do all we do without them!

As we look forward to the 2024–2025 school year, our focus remains on fostering a nurturing and academically enriching environment where every child can thrive. We remain committed to maintaining high expectations, providing innovative learning experiences, and ensuring that Epping Elementary School continues to be a place where students are inspired to reach their highest potential.

Our school, much like its community, is a positive, warm, and welcoming place. The community of Epping has much to be proud of as it is a wonderful school to educate and raise a child. In closing, we would like to thank the

countless volunteers and supporters who contribute to our success, and all of our happy students and staff who are the heart of our school. We are very proud to have been part of the Epping School community for the 2023–2024 School Year.

Respectfully,
Mandy Murphy and Chris Sousa
Epping Elementary School
Co-Principals

Epping Middle High School



Mission Statement

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.

Our Community

The town of Epping, population 7,219, is located in Rockingham County in southern New Hampshire. Epping is 60 miles north of Boston, MA and 25 miles east of Manchester, NH. The

town's history is rich in agriculture and brick making. The Brickyard has since been replaced with retail stores but roadside farm-stands and horse pastures are still found throughout town. Market Basket and Walmart are the two largest employers in town. The median household income in Epping is \$88,671. 29.7% of residents over the age of 25 possess a Bachelor's degree or higher. The poverty rate in town is 6% and 21% of students in Epping School District receive free or reduced lunch.

The Epping School District serves approximately 895 students in Pre-K through grade 12. The High School has total enrollment of 216 students. Epping Middle High School is recognized by The College Board as a "Rural/Small Town High School".

Standard Academic Programs

Epping Middle High School offers more than 80 courses in 13 disciplines. Additionally, students may enroll in courses at the regional career and technical education center, The Seacoast School of Technology. Our academic programs provide students with a college, career, and life preparatory curriculum. These courses require analysis, critical thinking, and commitment to meeting high academic standards. Per the NH Department of Education Public School Standards, high school credit is awarded through meeting courses competencies. Competency is defined as the understanding and application of key concepts and skills within and across content areas. Epping High School also embeds the Work Study Practices into the curriculum; every student is assessed in the areas of Self-Direction, Communication, Collaboration, and Innovation.



High School Rally



Graduation Requirements

Epping High School offers a 3-tiered diploma program: State, Standard, and Honors. Requirements for each diploma can be found in the Program of Studies on the school website. Requirements for the Epping Standard Diploma are listed below and include the minimum state requirements of 20 credits plus additional credit requirements in science, social studies, and electives. The Honors Diploma adds world language requirements, specific math requirements, as well as requirements for honors or AP classes.

GPA, Latin Honors

A student's GPA is determined by multiplying the weighted grade point value by the credit earned for each individual class, totaling the grade points earned, and then dividing the total grade points earned by the total credits attempted. GPA is updated at the end of each semester.

Class Rank is the order of weighted GPA graduating class from highest to lowest. Class ranks are only reported on transcripts, not used for recognition purposes. The Latin Honors system is utilized to award graduation honors:

- Cum Laude = 3.50 or higher
- Magna Cum Laude = 3.75 or higher
- Summa Cum Laude = 4.00 or higher

Statistics

- Enrollment in Class of 2024: 48
- School Year: 175 days, 2 semesters
- Schedule: Epping Middle High School operates on a 4 period per day, A/B block schedule with courses running either full-year or semester-long.
- Reporting Terms: Course grades are reported at the end of each semester with credit awarded at that time. There are no quarter grades.

Respectfully Submitted,
Christopher Mazzone
Principal
Epping Middle High School



Football High School



Girls Soccer High School



Boys Soccer High School

Class of 2024 College Acceptances

Amherst College – Amherst, MA
 Arizona State University – Tempe, AZ
 Assumption University –
 Worcester, MA
 Boston University – Boston, MA
 Bowdoin College – Brunswick, ME
 Bridgewater State University –
 Bridgewater, MA
 Case Western Reserve University –
 Cleveland, OH
 Clark University – Worcester, MA
 Colby College – Waterville, ME
 Colby-Sawyer College –
 New London, NH
 Dartmouth College – Hanover, NH
 East Tennessee State University –
 Johnson City, TN
 Elms College – Chicopee, MA
 Emmanuel College – Boston, MA
 Flagler College – St. Augustine, FL
 Franklin Pierce University –
 Rindge, NH
 Great Bay Community College (GBCC)
 – Portsmouth, NH
 High Point University – High Point, NC
 Hofstra University, Hempstead, NY
 Husson University – Bangor, ME
 James Madison University –
 Harrisonburg, VA
 Johnson & Wales – Providence, RI
 Keene State College – Keene, NH

Lesley University – Cambridge, MA
 New England College – Henniker, NH
 New Hampshire Technical Institute
 (NHTI) – Concord, NH
 North American Lineman Training
 Center – McEwen, TN
 Plymouth State University –
 Plymouth, NH
 Rensselaer Polytechnic Institute –
 Troy, NY
 Rivier University – Nashua, NH
 Roanoke College – Salem, VA
 Rochester Institute of Technology –
 Rochester, NY
 Roger Williams University – Bristol, RI
 Saint Anslem College –
 Manchester, NH
 Saint Joseph's College of Maine –
 Standish, ME
 Salem State University – Salem, MA
 San Diego State University –
 San Diego, CA
 Southern New Hampshire University
 (SNHU) – Manchester, NH
 SUNY Cobleskill – Cobleskill, NY
 Swarthmore College – Swarthmore, PA
 Thomas College – Waterville, ME
 United States Army, El Paso Texas
 University of Alabama – Tuscaloosa, AL
 University of Connecticut –
 Mansfield, CT

University of Delaware – Newark, DE
 University of Maine – Orono, ME
 University of Maine at Augusta –
 Augusta, ME
 University of Massachusetts Amherst –
 Amherst, MA
 University of Mississippi – Oxford, MS
 University of New England – Biddeford,
 ME
 University of New Hampshire –
 Durham, NH
 University of North Carolina (UNC) –
 Charlotte, NC
 University of Pittsburgh –
 Pittsburgh, PA
 University of Rhode Island –
 Kingston, RI
 University of Southern Maine –
 Portland, ME
 University of Vermont – Burlington, VT
 US Army National Guard
 Vermont State University –
 Williston, VT
 Washington and Lee University –
 Lexington, VA
 Wentworth Institute of Technology –
 Boston, MA
 Wingate University – Wingate, NC
 Worcester Polytechnic Institute –
 Worcester, MA
 Yale University – New Haven, CT

Department of Student Services

The Epping School District Student Services Department supports all students grades pre-k to 12, assuring all students have access to their education. The goal of the department is to remove barriers that limit students' access to their learning by providing the necessary accommodations, supports, and services for all students to make progress.

This Student Services Department oversees Title IX, Special Education, Section 504, ESOL (English Speakers of Other Languages), Counseling, Nursing, and McKinney-Vento services. The Department also coordinates services

for students in foster placements, court ordered placements and out of district placements, as well as coordinating services for identified Charter School students.

The dedicated and knowledgeable staff in the Epping School District work together to provide these services for our Epping students. The Student Services team includes our special education case managers, school counselors, related service providers and paraprofessionals, who all work in collaboration with regular education teachers and school administration to ensure student success.

As we move forward together as a Student Services team, we are excited to continue to work towards our district and department goals including a focus on building the professional capacity of

our department. By providing effective, engaging professional development and training along with consistent procedures and practices, we work to ensure high quality instruction, highly effective instructional practices, and data-driven decision making.

We would like to thank our families and the Epping community for their continued support of our students and staff. Your collaboration is a key component in the success of our students and school community. If you need any information, resources, or support, please feel free to reach out to me at 603-679-8003.

Respectfully submitted,
 Sarah Howard
 Director of Student Services

2023-2024 School Salaries

Name	Amount
Administrative	
Crutchfield, Moss	\$75,038.00
Furbush, William G	\$144,620.00
Goldsack, Christopher D	\$50,000.00
Gualtieri, Susan M	\$87,700.00
Parzych, Joseph R	\$85,385.00
Vayda, Christine A	\$100,550.00
Zylinski, Catherine F	\$108,486.00
Murphy, Amanda C	\$97,850.00
Sousa, Christopher J	\$102,000.00
Mazzone, Christopher M	\$111,240.00
Nekton, Tyler R	\$85,000.00
Admin Average	\$95,260.82

Maintenance	
Beachard, Shawn D	\$36,254.40
Bolduc Jr, Ephrem E	\$42,473.60
Champney, Sandra Lynn	\$44,553.60
Eldredge, Ronald	\$49,025.60
Elliott, John R	\$36,254.40
Fogg, Justin D	\$49,524.80
Marcotte, Richard P	\$57,002.40
Martin, Joshua W	\$13,160.00
Mundo, Paul M	\$40,310.40
Thornton, Sean M	\$37,897.60
Maintenance Average	\$40,645.68

Food Service	
Bullock, Linda A	\$16,351.65
Denoncourt, Blythe A	\$8,176.00
Macleod, Kimberly D	\$14,865.95
Mailhot, Lori F	\$18,123.75
Marasca, Rachelle	\$12,709.00
Mcphee, Kristine A	\$15,036.00
Roberts, Wendy S	\$14,373.70
Toomire, Maureen J	\$14,275.25
Food Service Average	\$14,238.91

Name	Amount
Paraprofessional	
Cook, Geraldine A	\$27,685.45
Newman, Kaleigh T	\$18,858.39
Petrie, Luetta M	\$26,568.10
Stempek, Kimberley A	\$20,459.92
Fiore, Jayne C	\$26,456.37
Furbush, Kathryn C	\$27,685.45
Nicosia, Mary Ann	\$27,685.45
Cabral, Cheyenne M	\$19,441.89
Leahy, Jeanette H	\$23,501.60
Arsenault, Stephanie A	\$27,685.45
Bills, Maureen A	\$27,685.45
Blaisdell, Jessica A	\$22,843.60
Coleman, Sheryl A	\$26,568.10
Couture, Brett R	\$22,210.44
Fernholz, Susan M	\$28,790.39
Hall, Anne M	\$22,843.60
Karkut, Julia M	\$20,459.92
Mcaniff, Megan M	\$28,790.39
Robinson, Annette M	\$27,685.45
Seaman, Karen J	\$27,685.45
Velluto, Sarah E	\$26,568.10
Anderson-Andrei, Kaiulani D	\$10,551.45
Joe, Dakota P	\$20,459.92
Luongo, Christine M	\$28,790.39
Nelson, Irene M	\$27,683.06
Wendelken, Dorothy A	\$28,790.39
Paraprofessional Average	\$24,785.93

Special Services	
Lemoine, Emily F	\$46,090.91
Cantrell, Sara B	\$58,064.00
Devizio, Deanna	\$81,657.00
Mahoney, Sarah A	\$85,212.00
Wagner, Sarah C	\$70,720.00
Special Services Average	\$68,348.78

Name	Amount
Support Staff	
Farnum, Stephen R	\$52,540.80
Fisher, Sharon L	\$20,800.00
Needham, Ellen L	\$53,372.80
Mongeon, Karen L	\$46,500.00
Pham, Gwen	\$51,667.20
Sheehan, Cynthia L	\$10,400.00
Yezbick, Erin C	\$10,400.00
Bell, Tracy	\$46,687.20
Rowell, Stephanie L	\$15,600.00
Sarette, Rebecca S	\$34,384.00
Snyder, Tiffany R	\$40,336.80
Sturzo, Stephanie S	\$46,158.00
Bade, Kimberly D	\$27,659.52
Esposito, Lisa M	\$32,283.16
Bruce, Alec C	\$46,758.40
Hendrickson, Maria A	\$63,000.00
Lamontagne, Tyler J	\$21,774.00
Support Staff Average	\$36,489.52

Teacher	
Donahue, Danielle R	\$69,689.00
Greeley, Andrea	\$68,292.00
Harrison, Lindsay K	\$55,755.00
Josiah-Page, Amanda S	\$68,292.00
Anderson, Emily	\$69,689.00
Arsenault, Sarah E	\$49,091.68
Barrett, Kelli A	\$51,031.00
Bastien, Daniel T	\$67,049.00
Boudreau, Sarah J	\$68,292.00
Brown, Erin M	\$51,031.00
Callahan, Rebecca	\$49,052.00
Cantrell, Sara B	\$25,852.37
Daniels, Lisa A	\$65,030.00
Dovey, Alyson E	\$55,393.00
Dowling, Karen L	\$68,292.00
Dulac, Lynn	\$42,902.00

2023-2024 School Salaries (continued)

Name	Amount
Duxbury, Kayla N	\$48,108.00
Galvin, Kristin M	\$45,357.00
Gillis, Kathleen A	\$45,426.42
Hagan, Carrie L	\$65,030.00
Hallowell, Amy M	\$69,689.00
Holland, Jocalyn A	\$72,951.00
Koutroubas, Elizabeth A	\$45,501.00
Lewis, Samantha E	\$52,558.00
Masury, Julia A	\$69,689.00
Mirra, Jennifer L	\$68,292.00
Miville, Susan	\$68,292.00
Mowers, Taylor J	\$46,713.00
Nelson, Lindsey M	\$52,558.00
Ollari Barry, Jennifer F	\$46,860.00
Pattee, Rachael J	\$65,030.00
Perry, Rachel A	\$46,860.00
Peterson, Alysha M	\$43,331.11
Peterson, Michelle N	\$49,548.00
Scherbon, Karen R	\$49,548.00
Smith, Deryn A	\$56,794.00
Street, Shawna R	\$52,558.00
Svirsky, Justin M	\$43,135.00
Sweitzer, Lindsey W	\$65,030.00
Tulchinsky, Taryn E	\$51,193.00
Wood, Michelle Lee	\$52,033.00
Young, Meghan A	\$59,327.00
Baker, Stephanie A	\$68,292.00
Beidleman, Amanda J	\$72,951.00

Name	Amount
Bisaillon, Melorah K	\$72,951.00
Bouchard, Jessica L	\$52,725.00
Carlino, April	\$49,704.00
Ciccarello, Emily M	\$41,820.34
Clayton, Nicole M	\$55,933.00
Dangora, Bailey R	\$68,292.00
Degruttola, Nicholas Iii	\$68,292.00
Dobe, Aaron J	\$46,713.00
Doremus, Ann E	\$60,085.00
Dunton, Kayla	\$45,357.00
Dyer, Deborah A	\$68,292.00
Edge, Allison M	\$54,305.00
Fitzpatrick, Leslie E	\$63,749.00
Foley-Vadeboncoeur, Sue E	\$68,292.00
Goldsack, Christopher D	\$27,066.50
Herman, Danielle J	\$65,030.00
Herman, John C	\$68,292.00
Jasper, Kristen D	\$50,521.00
Johnson, Sydney A	\$41,659.00
Kiley, Sarah J	\$69,689.00
Lantaigne, Amy L	\$55,755.00
Limperis, Stephanie L	\$71,243.00
Lister, Scott E	\$65,030.00
Luzaitis, Stephanie C	\$51,031.00
Mcdermott, Kerry W	\$72,951.00
Mora, Courtney E	\$59,150.00
Morin, Julie E	\$68,292.00
Mosca, Gabriel R	\$65,030.00

Name	Amount
Nekton, Karen A	\$71,243.00
Palange, David C	\$71,243.00
Paradis, Melanie F	\$49,548.00
Pelland, Jennifer C	\$50,521.00
Pender, Jacqueline S	\$68,292.00
Rogers, Monica J	\$71,243.00
Russell, Jennifer L	\$45,501.00
Schmidt, Cathy	\$50,328.00
Small, Robin L	\$60,254.00
Swible, Sarah N	\$44,182.00
Vitolo, Marissa N	\$71,243.00
Weeks, Kaley E	\$55,393.00
Weisberg, Pat	\$72,951.00
Wentworth, Erin R	\$41,659.00
Wisminiti, Cheryl L	\$68,292.00
Betts, Karen A	\$49,704.00
Buchanan, Katie L	\$65,961.00
Carr, Rachel N	\$65,030.00
Donelan, Kaleigh A	\$39,643.24
Teacher Average	\$57,767.79

Title 1	
Lacreta, Allison M	\$41,659.00
Barker, Christina M	\$22,772.75
Carleton, Nicole M	\$35,672.00
Kopoulos, Lisa E	\$38,220.00
Yates, Catherine C	\$72,951.00
Title Average	\$42,254.95



New Hampshire
Department of
Revenue Administration

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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, 2025 to June 30, 2026

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Amy Rich Crane	BUDGET COMMITTEE MEMBER	
Caitlin McCormack	BUDGET COMMITTEE MEMBER	
Joe Trombley	BUDGET COMMITTEE MEMBER	
John Cody	Budget Committee Member	
John Scully	Budget Committee Member	
Jordenne Sargent	Budget Committee Member	
Mark Vallone	BUDGET COMMITTEE MEMBER	
Matt Hehl	BUDGET COMMITTEE MEMBER	
Michael Charkowski	BUDGET COMMITTEE CHAIR	
Robin O'Day	BUDGET COMMITTEE MEMBER	

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

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NH DRA Municipal and Property Division
(603) 230-5090
<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>

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New Hampshire
Department of
Revenue Administration

**2025
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$4,822,869	\$5,400,388	\$5,027,279	\$0	\$5,027,279	\$0
1200-1299	Special Programs	03	\$3,121,508	\$3,231,233	\$3,479,464	\$0	\$3,479,464	\$0
1300-1399	Vocational Programs	03	\$255,350	\$232,805	\$263,069	\$0	\$263,069	\$0
1400-1499	Other Programs	03	\$335,189	\$374,513	\$393,338	\$0	\$393,338	\$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			\$8,534,916	\$9,238,939	\$9,163,150	\$0	\$9,163,150	\$0
Support Services								
2000-2199	Student Support Services	03	\$1,273,314	\$1,446,866	\$1,424,132	\$0	\$1,424,132	\$0
2200-2299	Instructional Staff Services	03	\$944,147	\$1,113,642	\$1,320,493	\$0	\$1,320,493	\$0
Support Services Subtotal			\$2,217,461	\$2,560,508	\$2,744,625	\$0	\$2,744,625	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$56,852	\$80,576	\$80,575	\$0	\$80,575	\$0
General Administration Subtotal			\$56,852	\$80,576	\$80,575	\$0	\$80,575	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
Executive Administration							
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$638,438	\$633,077	\$662,458	\$0	\$662,458
2400-2499	School Administration Service	03	\$889,169	\$838,477	\$879,298	\$0	\$879,298
2500-2599	Business		\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$1,819,063	\$1,552,451	\$1,589,344	\$0	\$1,589,344
2700-2799	Student Transportation	03	\$880,145	\$945,856	\$1,166,497	\$0	\$1,166,497
2800-2999	Support Service, Central and Other	03	\$5,111,474	\$6,828,395	\$6,838,981	\$0	\$6,838,981
	Executive Administration Subtotal		\$9,338,289	\$10,798,256	\$11,136,578	\$0	\$11,136,578
Non-Instructional Services							
3100	Food Service Operations	03	\$580,536	\$505,329	\$531,153	\$0	\$531,153
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$580,536	\$505,329	\$531,153	\$0	\$531,153
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		\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	03	\$0	\$1	\$1	\$0	\$1
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$4	\$4	\$0	\$4
Other Outlays							
5110	Debt Service - Principal	03	\$1,045,691	\$1,040,000	\$1,075,000	\$0	\$1,075,000
5120	Debt Service - Interest	03	\$67,638	\$79,399	\$50,872	\$0	\$50,872
	Other Outlays Subtotal		\$1,113,329	\$1,119,399	\$1,125,872	\$0	\$1,125,872

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New Hampshire
Department of
Revenue Administration

**2025
MS-27**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	03	\$0	\$25,000	\$25,000	\$0	\$25,000	\$0
5222-5229	To Other Special Revenue	03	\$0	\$461,965	\$531,189	\$0	\$531,189	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal		\$0	\$486,965	\$556,189	\$0	\$556,189	\$0
Total Operating Budget Appropriations								
					\$25,338,146	\$0	\$25,338,146	\$0



New Hampshire
Department of
Revenue Administration

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Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	04	\$400,000	\$0	\$400,000	\$0
Purpose: Building and Grounds Trust Fund						
Total Proposed Special Articles			\$400,000	\$0	\$400,000	\$0

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New Hampshire
Department of
Revenue Administration

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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) (Not Recommended)
1100-1199	Regular Programs	01	Purpose: Teachers Collective Bargaining Agreement	\$279,814	\$0	\$279,814
1200-1299	Special Programs	01	Purpose: Teachers Collective Bargaining Agreement	\$55,110	\$0	\$55,110
2000-2199	Student Support Services	01	Purpose: Teachers Collective Bargaining Agreement	\$37,726	\$0	\$37,726
2200-2299	Instructional Staff Services	01	Purpose: Teachers Collective Bargaining Agreement	\$4,714	\$0	\$4,714
2800-2999	Support Service, Central and Other	01	Purpose: Teachers Collective Bargaining Agreement	\$104,188	\$0	\$104,188
Total Proposed Individual Articles				\$481,552	\$0	\$481,552



New Hampshire
Department of
Revenue Administration

**2025
MS-27**

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
Local Sources					
1300-1349	Tuition	03	\$44,390	\$20,500	\$20,500
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$9,500	\$2,500	\$2,500
1600-1699	Food Service Sales	03	\$281,579	\$375,152	\$375,152
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$156,000	\$133,000	\$133,000
Local Sources Subtotal			\$491,469	\$531,152	\$531,152
State Sources					
3210	School Building Aid	03	\$357,875	\$301,875	\$301,875
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	03	\$113,031	\$150,450	\$150,450
3240-3249	Vocational Aid	03	\$12,000	\$12,000	\$12,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$7,250	\$8,000	\$8,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	03	\$2,125	\$3,329	\$3,329
State Sources Subtotal			\$492,281	\$475,654	\$475,654

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New Hampshire
Department of
Revenue Administration

**2025
MS-27**

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
Federal Sources					
4100-4539	Federal Program Grants	03	\$461,965	\$531,189	\$531,189
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$118,000	\$148,001	\$148,001
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	03	\$20,000	\$20,000	\$20,000
4590-4999	Other Federal Sources (non-4810)		\$56,000	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
	Federal Sources Subtotal		\$655,965	\$699,190	\$699,190
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	\$25,000	\$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	\$0	\$400,000	\$400,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$25,000	\$425,000	\$425,000
	Total Estimated Revenues and Credits		\$1,684,715	\$2,130,996	\$2,130,996



New Hampshire
Department of
Revenue Administration

2025
MS-27

Budget Summary

Item	School Board Period ending 6/30/2026 (Recommended)	Budget Committee Period ending 6/30/2026 (Recommended)
Operating Budget Appropriations	\$25,338,146	\$25,338,146
Special Warrant Articles	\$400,000	\$400,000
Individual Warrant Articles	\$481,552	\$481,552
Total Appropriations	\$26,219,698	\$26,219,698
Less Amount of Estimated Revenues & Credits	\$2,130,996	\$2,130,996
Less Amount of State Education Tax/Grant	\$4,858,488	\$4,858,488
Estimated Amount of Taxes to be Raised	\$19,230,214	\$19,230,214

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New Hampshire
Department of
Revenue Administration

2025
MS-27

Supplemental Schedule

1. Total Recommended by Budget Committee	\$26,219,698
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,075,000
3. Interest: Long-Term Bonds & Notes	\$50,872
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$1,125,872
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$25,093,826
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$2,509,383
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$481,552
10. Voted Cost Items (Voted at Meeting)	\$481,552
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)	\$28,729,081



2025
MS-DSB

Epping Local School

For the period beginning July 1, 2025 and ending June 30, 2026

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: 1/27/2025

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
Benjamin Leavitt	School Board Vice Chair	Benjamin Leavitt
Heather Clark	School Board Chair	Heather Clark
Jennifer Jacoby	Board member	Jennifer Jacoby
Julie Knight	Board member	Julie Knight
Robin O'Day	Board member	Robin O'Day

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(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



New Hampshire
Department of
Revenue Administration

**2025
MS-DSB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$5,064,965	\$0	\$0	\$5,064,965
1200-1299	Special Programs	\$3,476,953	\$0	\$0	\$3,476,953
1300-1399	Vocational Programs	\$263,069	\$0	\$0	\$263,069
1400-1499	Other Programs	\$388,490	\$0	\$0	\$388,490
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		\$9,193,477	\$0	\$0	\$9,193,477
Support Services					
2000-2199	Student Support Services	\$1,425,831	\$0	\$0	\$1,425,831
2200-2299	Instructional Staff Services	\$1,193,080	\$0	\$0	\$1,193,080
Support Services Subtotal		\$2,618,911	\$0	\$0	\$2,618,911
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$80,576	\$0	\$0	\$80,576
General Administration Subtotal		\$80,576	\$0	\$0	\$80,576
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$666,559	\$0	\$0	\$666,559
2400-2499	School Administration Service	\$866,690	\$0	\$0	\$866,690
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$1,525,123	\$0	\$0	\$1,525,123
2700-2799	Student Transportation	\$1,162,551	\$0	\$0	\$1,162,551
2800-2999	Support Service, Central and Other	\$6,796,882	\$0	\$0	\$6,796,882
Executive Administration Subtotal		\$11,017,805	\$0	\$0	\$11,017,805
Non-Instructional Services					
3100	Food Service Operations	\$500,392	\$0	\$0	\$500,392
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$500,392	\$0	\$0	\$500,392



**New Hampshire
Department of
Revenue Administration**

**2025
MS-DSB**

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	\$1,075,000	\$0	\$0	\$1,075,000
5120	Debt Service - Interest	\$50,872	\$0	\$0	\$50,872
Other Outlays Subtotal		\$1,125,872	\$0	\$0	\$1,125,872
Fund Transfers					
5220-5221	To Food Service	\$25,000	\$0	\$0	\$25,000
5222-5229	To Other Special Revenue	\$531,189	\$0	\$0	\$531,189
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		\$556,189	\$0	\$0	\$556,189
Total Operating Budget Appropriations		\$25,093,226	\$0	\$0	\$25,093,226



New Hampshire
Department of
Revenue Administration

2025
MS-DSB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
	No reasons entered for reductions/increases or one-time appropriations.

2025 School District Warrant

2025 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 6, 2025, at 7:00 p.m. in the Epping Middle-High School Allen 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/High School O’Day Gymnasium in said District on the 11th day of March, 2025, 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 Member	3-Year Term
One School Board Clerk	3-Year Term

Article 01: Teachers 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 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
2025-2026	\$481,552.00
2026-2027	\$490,707.00
2027-2028	\$418,667.00

and further to raise and appropriate \$481,552.00 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 8-2 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 \$25,338,146.00? Should this article be defeated, the default budget shall be \$25,093,226.00, 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 8-2 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 \$400,000 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 7-3 recommended this appropriation.

Article 05: Petition Warrant

Shall we adopt the provisions of RSA 32:5-d, and implement a budget cap whereby the school board shall not submit a recommended budget that is higher than \$24,000 dollars per pupil cost times the average daily membership in residence of the school district as of October 1 of the year immediately preceding the proposed budget year plus an annual increase for inflation using CPI-U for the Boston-Cambridge-Newton MA-NH area published by the U.S. Bureau of Labor Statistics as of January 1. Requires a 3/5ths majority of the school district.
Board voted 5-0 not to recommend this article

To transact any other business which may legally become before this meeting.
Given under our hands at said Epping this 16th day of January 2025.

EPPING SCHOOL BOARD

Heather B. Clark

Benjamin A. Leavitt

Jeff Jacoby

Julie Gnt

Rosam A. O'Day

A true copy of warrant – attest:

EPPING SCHOOL BOARD

Heather B. Clark

Benjamin A. Leavitt

Jeff Jacoby

Julie Gnt

Rosam A. O'Day

2024 Epping School District Annual Meeting Minutes

**State of New Hampshire
February 8, 2024, 7:00 P.M.
Epping Town Hall**

The Epping School Board held its annual Deliberative Session in the Allen Gym. The purpose of the meeting was to discuss and amend articles to be presented on the Official School Ballot on the March 12, 2024 annual Voting Day.

SAU #14 Superintendent Bill Furbush started the evening introducing Allison and Alana to the lead the Pledge of Allegiance. There was entertainment by the third, fourth and fifth grade chorus. Mr. Furbush offered a video that explained the articles presented tonight.

The meeting was called to order at 7:15 PM by Moderator Adam Munguia. Mr. Munguia invited voters to candidate's night on February 21, 7PM at the Town Hall. A reminder to vote on March 12 from 7 AM – 7 PM was given. Mr. Munguia asked the Boards to introduce themselves:

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

Budget Committee Chairman Michael Charkowski, Jen Chapman, Mark Vallone, Matt Hehl, Ryan Marcoux, Jason Catialo, Jordeene Sargent and Joe Trombley (Selectman's Representative)

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

Moderator Munguia 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 8, 2024, at 7:00 p.m. in the Allen 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:

- Warrant articles whose wording is prescribed by law shall not be amended.
- Warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.
- 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

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

Superintendent Bill Furbush thanked the Collective Bargaining Committee for their efforts creating this contract. There is a need to increase the salaries for paraprofessionals as there are positions that have never been filled. The salary needs to be competitive. The increase also covers health insurance which everyone deserves to have.

Paraprofessional Sarah Velluto read a letter in support of Article 1.

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 cost items only? (Majority vote required)

Board 5-0 recommended this article.

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

Superintendent Furbush explained if Article 1 fails the Collective Bargaining Committee can open negotiations immediately and have a special vote instead of waiting until next year.

There was no more 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 \$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.

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

Superintendent Furbush announced this is the largest budget increase in recent years at an impact of \$1.49 per thousand. The three main reasons for the increases are competitive salaries, health insurance price increases and special education for students. There is a balance that needs to be met regarding the economic times versus student's needs.

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 Budget Committee 7-1-1 recommended this appropriation.

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

Superintendent Furbush reported this reserve fund has been used to fix the Elementary School roof, to purchase new boilers and recently paved EES parking lot. The school is now saving funds to pave the parking lots at the SAU and the Epping Middle High School. By having this Building and Ground Capital Reserve fund money is being saved from paying interest if the school had to have a bond.

There was no more 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 \$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.

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

Superintendent Furbush said this reserve fund is used for unexpected special education cost. The current balance is \$468,079.72 and the school board will not need to add more funds next year.

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

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.

School Board Chairman Heather Clark made a motion to accept Article 6 as read. Seconded by School Vice Chairman Ben Leavitt. Attorney Muir commented Article 6 is an advisory article only.

Resident Michael Vose, the petitioner of this article would like amend the language of Article 6 to the following.

"To see if Epping voters shall request that the Epping School Board investigation on the question of whether to separate school administrative cost from school operation costs in a manner that will allow Epping voters to easily discern between administrative and educational costs. Results from this investigation shall be printed in the 2025 school district report."

Mr. Vose explained his reasons for this article, to compare cost and benefits. He believes the voters should be able to have the data to make intelligent decisions. Epping is spending more on education while enrollment has dropped.

School Board Chairman Heather Clark remarked that there are so many state mandates that are not funded by the state the town needs to raise taxes to fund them.

Resident Jeff Leombruno asked if this amendment would still be advisory. Attorney Muir replied, yes it would be advisory.

Michael Charkowski inquired if the language of the article was changed, would the intent be the same. Attorney Muir explained even though the language is different the intent does not

2024 Epping School District Annual Meeting Minutes (continued)

change enough to make a difference.

Mark Vallone clarified that this article in step one into looking into the education budgets versus acting on them. Next year there will be another article as step two.

Michael Charkowski understands the intent and desire for more transparency but what residents might not understand is there is a lot of costs that are mandated. Making the budget simple and easy to understand is a challenge.

Asking for more data with no more administrative money will be difficult.

Mr. Vose added that Epping is on par with similar towns our size. The cost of administrative numbers per number of students is comparable.

Motion by Michael Vose to amend the language of Article 6. Seconded by Marc Nickerson. Motion carried 30-9.

There was no further discussion. Article 6 will appear on the ballot as amended.


School Board Chairman Heather Clark made a motion adjourn the 2024 School Deliberative Session. Seconded by School Vice Chairman Ben Leavitt at 8:00 PM.

Respectfully Submitted,

Joyce Blanchard

Joyce Blanchard, School District Clerk

2024 Ballot Results

	OFFICIAL BALLOT ANNUAL SCHOOL ELECTION EPPING, NEW HAMPSHIRE MARCH 12, 2024	<i>Joyce A Blanchard</i> <i>Joyce A Blanchard</i> <small>SCHOOL DISTRICT CLERK</small>								
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 <small>3 years Vote for not more than 1</small> JOHN SCULLY <u>545</u> <input type="radio"/> BENJAMIN LEAVITT <u>830</u> <input type="radio"/> _____ <input type="radio"/> <small>(Write-In)</small>		SCHOOL DISTRICT CLERK <small>3 years Vote for not more than 1</small> _____ <input type="radio"/> <small>(Write-In)</small>								
SCHOOL TREASURER <small>3 years Vote for not more than 1</small> LISA FOGG <u>1245</u> <input type="radio"/> _____ <input type="radio"/> <small>(Write-In)</small>										
ARTICLES										
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: <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Fiscal Year</th> <th style="text-align: left;">Estimated Increase</th> </tr> <tr> <td>2024-2025</td> <td>\$145,293.00</td> </tr> <tr> <td>2025-2026</td> <td>\$132,605.00</td> </tr> <tr> <td>2026-2027</td> <td>\$140,464.00</td> </tr> </table> <p style="text-align: right; font-size: 1.2em;">YES = 904 NO = 682</p> <p>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 10-0-0 recommended this appropriation</p>			Fiscal Year	Estimated Increase	2024-2025	\$145,293.00	2025-2026	\$132,605.00	2026-2027	\$140,464.00
Fiscal Year	Estimated Increase									
2024-2025	\$145,293.00									
2025-2026	\$132,605.00									
2026-2027	\$140,464.00									
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. <div style="text-align: right;"> YES NO <div style="text-align: center; font-size: 1.2em;">YES = 903 NO = 656</div> </div>										
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 9-0-1 recommended this appropriation. <div style="text-align: right;"> YES NO <div style="text-align: center; font-size: 1.2em;">YES = 848 NO = 730</div> </div>										
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 9-1-0 recommended this appropriation. <div style="text-align: right;"> YES NO <div style="text-align: center; font-size: 1.2em;">YES = 944 NO = 636</div> </div>										
VOTE BOTH SIDES OF BALLOT										

2024 Ballot Results

ARTICLES CONTINUED	
<p>Article 05: Add to Special Education Capital Reserve Fund</p> <p>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)</p> <p>Board 5-0 Budget Committee 9-1-0 recommended this appropriation.</p>	<p>YES NO</p> <p>YES = 1667 NO = 499</p>
<p>Article 06: Petitioned Warrant</p> <p>To see if Epping voters shall request that the Epping School Board conduct an investigation on the question of whether to separate school administrative costs from school operating cost in a manner that will allow Epping voters to easily discern between administrative and educational cost. Results from this investigation shall be printed in the 2025 school district report.</p>	<p>YES NO</p> <p>YES = 1105 NO = 417</p>
<p>VOTE BOTH SIDES OF BALLOT</p>	



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Epping School District
Epping, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Epping School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Epping School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Epping School District, as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the major general, and food service funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Epping School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2023, the School District adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The Epping School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Epping School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from

Epping School District Independent Auditor's Report

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Epping School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Epping School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Epping School District's basic financial statements. The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Epping School District
Independent Auditor's Report***

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2023 on our consideration of the Epping School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Epping School District's internal control over financial reporting and compliance.

December 21, 2023
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

SPED Detailed Expenditure

Detailed Expenditure & Revenue Data for Special Education (Handicapped I Disabled Only) (All Funds)
Required per RSA 32:11-a

Special Education Expenditure	2022-2023	2023-2024
Instruction	\$3,387,309	\$3,426,596
Related Services	\$797,685	\$1,340,694
Administration	\$626,025	\$211,323
Legal	\$0	\$0
Transportation	\$297,981	\$316,579
Total	\$5,109,000	\$5,295,192

Special Education Revenue	2022-2023	2023-2024
Tuition (Local)Tuition (Local)	\$0	\$958
Special Education (Adequacy) (State)	\$149,016	\$134,299
Catastrophic Aid (State)	\$155,387	\$0
Medicaid (Federal)	\$22,126	\$45,332
Disability Programs (Federal)	\$293,577	\$266,928
Total	\$620,106	\$447,517

Special Education	2022-2023	2023-2024
Expenditure Minus Revenue	\$4,488,894	\$4,847,675

Detailed Expenditure & Revenue Data for Special Education
(Culturally Deprived, Bilingual, And Gifted & Talented) (All Funds)

Bilingual Education	2022-2023	2023-2024
Expenditure	\$95,643	\$77,851
Revenue	\$0	\$0
Expenditure minus Revenue	\$95,643	\$77,851

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

[illegible]

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. to Superintendent: Michelle Camblin – ext. 7101, michelle.camblin@eppingsd.org Business Administrator: Christine Vayda – ext. 7104, christine.vayda@eppingsd.org Accounts Payable: Sharon Fisher – ext. 7110, sharon.fisher@eppingsd.org Payroll Coordinator: Steve Farnum – ext. 7106, stephen.farnum@eppingsd.org Student Services Director: Sarah Howard – ext. 7105, sarah.howard@eppingsd.org Admin. to Student Services: 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
Chief, Don DeAngelis – ddeangelis@eppingfire.com	
	Non-Emergency – 679-5446
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
Chief, Mike Wallace – eppingnhpd@comcast.net	
	Non-Emergency – 679-5122
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. 29, 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 – Friday 8:00 a.m. – Noon

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

