

Epsom School  
District  
2021-2022  
Municipal  
Budget Committee  
Public Hearing

January 14<sup>th</sup>, 2021

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF EPSOM, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Epsom Central School in said District on the **6<sup>th</sup> day of February, 2021 at 9:00 A.M.** in the forenoon to deliberate upon the warrant articles below. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Voting on warrant articles will be conducted by official ballot at the second session scheduled for March 9, 2021 at the **Epsom Central School** from 8:00 A.M. to 7:00 P.M.

1. Shall the Epsom School District vote to 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 **\$12,276,388**? Should this article be defeated, the default budget shall be **\$12,223,585** which is the same as last year, with certain adjustments required by previous action of the Epsom 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.

*School Board Recommends Approval*  
*Budget Committee Recommends* \_\_\_\_\_

*If passed, the new estimated tax rate will be \$18.61 [per thousand], which will result in a \$3.22 increase over the previous year tax rate.*

[Note: Warrant Article #1 (operating budget article) does not include separate Warrant Articles.]

2. Shall the Epsom School District vote to raise and appropriate the sum of up to forty thousand dollars (\$40,000) to be added to the **Special Education Trust Fund** previously established, with such amount to be funded from the June 30, 2021 unassigned fund balance available for transfer on July 1, 2021? **NO AMOUNT TO BE RAISED FROM TAXATION.**

*School Board Recommends Approval*  
*Budget Committee does or does not Recommends* \_\_\_\_\_

*[Estimated tax impact per thousand \$.00]*

3. Shall the District vote to raise and appropriate the sum of up to forty thousand dollars (\$40,000) to be added to the **Building Maintenance and Repair Trust Fund** previously established, with such amount to be funded from the June 30, 2021 unassigned fund balance available for transfer on July 1, 2021? **NO AMOUNT TO BE RAISED FROM TAXATION.**

*School Board Recommends Approval*  
*Budget Committee does or does not Recommends* \_\_\_\_\_

*[Estimated tax impact per thousand \$.00]*

Epsom  
Operating, Default and  
Food Service  
Proposed Budgets

	A	B	N	Q	R	S	T	U	W
1	Epsom School District								
2	PROPOSED BUDGET 2021/2022								
3	Changes Made								
4	Fixed Cost								
5	Increased over \$10,000								
6	Decrease over \$10,000								
7	BUDGET						Lines Effected if in Default		
8	VOTED			CHANGES			PROPOSED		DIFFERENCE
9	DEFAULT			FY19/20			DEFAULT		FROM VOTED
10	BUDGET FY19/20			ACTUAL			BUDGET FY21/22		FROM FY20/21
11	Account Codes		Description						
11	<b>1100 REGULAR PROGRAMS</b>								
12	001.1100.110.103.000	TEACHER SALARIES	\$ 1,808,574.00	\$ 1,815,728.32	\$ 1,829,089.00	\$ 1,832,261.00	\$ 3,172.00	\$ 1,832,261.00	\$ 3,172.00
13	001.1100.111.103.000	TUTOR	3,500.00	1,102.50	2,500.00	2,500.00	-	2,500.00	-
14	001.1100.112.103.000	SUBSTITUTES SALARIES	74,296.00	59,198.25	74,620.00	74,620.00	-	74,620.00	-
15	<i>Rate \$80 per day</i>								
16	001.1100.113.103.000	AFTER SCHOOL TUTORIAL	1.00	-	1.00	1.00	-	1.00	-
17	001.1100.114.103.000	AIDE SALARIES	90,910.00	100,537.88	109,589.00	104,668.00	(4,921.00)	104,668.00	(4,921.00)
18	001.1100.115.103.000	ELL SERVICES	1.00	-	1.00	1.00	-	1.00	-
19	001.1100.116.103.000	SUMMER SCHOOL PROGRAM	1.00	-	1.00	1.00	-	1.00	-
20	001.1100.320.103.000	CONTRACTED SERVICES	1.00	3,576.78	500.00	35,000.00	34,500.00	35,000.00	34,500.00
21	<b>Specific Students</b>								
22	001.1100.321.103.055	COMPUTER TRAINING	1.00	-	1.00	1.00	-	1.00	-
23	001.1100.430.103.055	MAINTENANCE AGREEMENTS	14,123.00	13,885.85	14,582.00	33,654.00	19,072.00	33,654.00	19,072.00
24	<i>Includes HomeworkNow, Movie Lic., IXL, Gizmo,</i>								
25	<i>,Type to Learn, Edmentum (remote added Bookflix, Pear Deck</i>								
26	<i>, Mystery Doug, Gim Kit, Math Equip, Affirm, and Ed Puzzle)</i>								
27	001.1100.431.103.000	INSTRUCTIONAL EQUIPMENT REPAIR	1,400.00		1,400.00	1,400.00	-	1,400.00	-
28	001.1100.432.103.000	SERVER/NETWORK UPGRADE	1.00	455.50	1.00	1.00	-	1.00	-
29	001.1100.550.103.000	REBINDING OF BOOKS	1.00	-	1.00	1.00	-	1.00	-
30	001.1100.561.103.000	TUITION TO OTHER DISTRICTS	2,397,901.00	2,070,146.61	2,280,781.00	2,475,239.00	194,458.00	2,475,239.00	194,458.00
31	<i>Includes (179 Students, Alt Skills and Adult Ed )</i>								
32	<i>@\$13,984.40 = \$2,475,238.80</i>								
33	<b>TEACHING SUPPLIES</b>								
34	001.1100.610.103.000	GENERAL SUPPLIES	19,202.00	68,820.29	19,202.00	30,045.00	10,843.00	19,202.00	-
35	<b>PPE, ELL supplies</b>								
36	001.1100.610.103.008	SUPPLIES-ART	3,000.00	3,059.32	3,000.00	3,000.00	-	3,000.00	-
37	001.1100.610.103.016	SUPPLIES-FOREIGN LANGUAGE	1.00	-	1.00	1.00	-	1.00	-
38	001.1100.610.103.019	SUPPLIES-LIFE 101	217.00	216.85	344.00	150.00	(194.00)	344.00	-
39	001.1100.610.103.023	SUPPLIES-MATH	12,062.00	10,432.49	7,315.00	4,938.00	(2,377.00)	7,315.00	-
40	<b>Digital Access, Expo Markers, Binders, previous year included</b>								
41	<b>workbooks</b>								
42	001.1100.610.103.024	SUPPLIES-MUSIC	491.00	732.12	500.00	500.00	-	500.00	-
43	001.1100.610.103.025	SUPPLIES-PHYSICAL ED	300.00	-	300.00	150.00	(150.00)	300.00	-
44	001.1100.610.103.027	SUPPLIES-READING	3,988.00	6,887.49	585.00	5,121.00	4,536.00	585.00	-
45	<b>Online Access Subscriptions</b>								
46	001.1100.610.103.029	SUPPLIES-SCIENCE	762.00	5,563.64	1,780.00	1,913.00	133.00	1,780.00	-
47	<i>Science Workbooks, Lab materials, butterfly kits,</i>								
48	<i>owl pellet kits, geology kits, earth science</i>								
49	001.1100.610.103.030	SUPPLIES-SOCIAL STUDIES	598.00	-	250.00	150.00	(100.00)	250.00	-
50	001.1100.610.103.035	SUPPLIES-LANGUAGE	2,391.00	2,712.92	2,984.00	2,751.00	(233.00)	2,984.00	-
51	<i>Includes spelling workbooks and handwriting journals</i>								
52	001.1100.610.103.055	COMPUTER SUPPLIES	17,943.00	19,976.30	17,943.00	17,700.00	(243.00)	17,943.00	-
53	001.1100.611.103.055	COMPUTER PARTS	2,200.00	1,153.10	2,200.00	2,200.00	-	2,200.00	-
54	<b>TEXT BOOKS</b>								

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4	Fixed Cost								
5	Increased over \$10,000								
6	Decrease over \$10,000								
7	BUDGET						Lines Effected if in Default		
8	VOTED			CHANGES			PROPOSED		DIFFERENCE
9	DEFAULT			FY19/20			DEFAULT		FROM VOTED
10	BUDGET FY19/20			ACTUAL			BUDGET FY21/22		FROM FY20/21
	<u>Account Codes</u>	<u>Description</u>			<u>FY20/21</u>	<u>FY21/22</u>	<u>DIFFERENCE</u>		
					<u>VOTED</u>	<u>PROPOSED</u>	<u>FROM FY20/21</u>		
55	001.1100.641.103.008	BOOKS-ART	1.00	-	1.00	1.00	-	1.00	-
56	001.1100.641.103.016	BOOKS-FOREIGN LANGUAGE	1.00	-	1.00	1.00	-	1.00	-
57	001.1100.641.103.019	BOOKS-LIFE 101	1.00	-	1.00	1.00	-	1.00	-
58	001.1100.641.103.023	BOOKS-MATH	1.00	-	1.00	300.00	299.00	1.00	-
59	<b>Multi-age classroom books</b>								
60	001.1100.641.103.024	BOOKS-MUSIC	800.00	405.60	800.00	600.00	(200.00)	800.00	-
61	001.1100.641.103.027	BOOKS-READING	3,897.00	8,678.72	2,692.00	3,485.00	793.00	2,692.00	-
62	001.1100.641.103.029	BOOKS-SCIENCE	3,054.00	3,042.03	3,440.00	250.00	(3,190.00)	250.00	(3,190.00)
63	001.1100.641.103.030	BOOKS-SOCIAL STUDIES	4,374.00	4,404.47	200.00	900.00	700.00	200.00	-
64	<b>Atlas per student - sixth grade</b>								
65	001.1100.641.103.035	BOOKS-LANGUAGE	1.00	-	1.00	1.00	-	1.00	-
66	<b>AUDIO VISUAL</b>								
67	001.1100.642.103.016	A/V-FOREIGN LANGUAGE	1.00	-	1.00	1.00	-	1.00	-
68	001.1100.642.103.019	A/V-LIFE 101	1.00	-	1.00	1.00	-	1.00	-
69	001.1100.642.103.023	A/V-MATH	1.00	-	1.00	1.00	-	1.00	-
70	001.1100.642.103.024	A/V-MUSIC	1.00	-	1.00	1.00	-	1.00	-
71	001.1100.642.103.025	A/V-PHYSICAL ED.	1.00	-	1.00	1.00	-	1.00	-
72	001.1100.642.103.027	A/V-READING	1.00	-	1.00	1.00	-	1.00	-
73	001.1100.642.103.029	A/V-SCIENCE	1.00	-	1.00	1.00	-	1.00	-
74	001.1100.642.103.030	A/V-SOCIAL STUDIES	1.00	-	1.00	1.00	-	1.00	-
75	001.1100.642.103.035	A/V-LANGUAGE	1.00	-	1.00	1.00	-	1.00	-
76	001.1100.649.103.000	STUDENT PUBLICATIONS	1,565.00	-	1,565.00	1,737.00	172.00	1,565.00	-
77	<b>Weekly readers, Scholastics</b>								
78	001.1100.650.103.000	TECHNOLOGY SOFTWARE	1.00	-	1.00	1.00	-	1.00	-
79	001.1100.650.103.055	SOFTWARE-REGULAR ED	1.00	-	1.00	1.00	-	1.00	-
80	001.1100.733.103.000	NEW EQUIPMENT/FURNITURE	1.00	8,363.20	6,233.00	1,309.00	(4,924.00)	1.00	(6,232.00)
81	<b>Classroom seats and cabinets</b>								
82	001.1100.733.103.024	NEW EQUIPMENT-MUSIC	1.00	-	1.00	655.00	654.00	1.00	-
83	<b>Music stands for keyboards, bells, guitar foot rests</b>								
84	001.1100.734.103.000	TECHNOLOGY EQUIPMENT	1.00	329.00	1.00	1.00	-	1.00	-
85	001.1100.734.103.055	NEW COMPUTER EQUIPMENT	1.00	7,662.61	1.00	1.00	-	1.00	-
86	001.1100.737.103.000	REPLACEMENT EQUIPMENT/FURNITURE	-	-	1.00	928.00	927.00	1.00	-
87	<b>Instrument case, Power supplies, mallets</b>								
88	001.1100.738.103.055	REPLACEMENT COMPUTERS	34,583.00	117,104.40	34,583.00	34,583.00	-	34,583.00	-
89	<b>Technology replace cycle Classroom projectors, Chrome books,</b>								
90	<b>sound system, and computers</b>								
91	001.1100.739.103.025	NEW EQUIPMENT-PHYS ED	1.00	-	1.00	1,038.00	1,037.00	1.00	-
92	<b>Wagon, throwing sets</b>								
93		<b>TOTAL 1100</b>	<b>\$ 4,502,160.00</b>	<b>\$ 4,334,176.24</b>	<b>\$ 4,419,005.00</b>	<b>\$ 4,673,769.00</b>	<b>\$ 254,764.00</b>	<b>\$ 4,655,864.00</b>	<b>\$ 236,859.00</b>
94									
95	<b>1200 SPECIAL PROGRAMS</b>								
96	001.1200.110.103.000	TEACHER SALARIES	\$ 405,852.00	\$ 414,135.83	\$ 422,140.00	\$ 465,106.00	\$ 42,966.00	\$ 465,106.00	\$ 42,966.00
97	001.1200.114.103.000	AIDE SALARIES	538,568.00	532,084.81	578,975.00	697,915.00	118,940.00	697,915.00	118,940.00
98	001.1200.115.103.000	SUMMER PROGRAM	3,000.00	-	3,000.00	3,000.00	-	3,000.00	-

	A	B	N	Q	R	S	T	U	W
1	<b>Epsom School District</b>								
2	<b>PROPOSED BUDGET 2021/2022</b>								
3	<b>Changes Made</b>								
4	<b>Fixed Cost</b>								
5	<b>Increased over \$10,000</b>								
6	<b>Decrease over \$10,000</b>								
7	<b>BUDGET</b>						<b>Lines Effected if in Default</b>		
8	<b>VOTED</b>			<b>CHANGES</b>			<b>PROPOSED</b>		<b>DIFFERENCE</b>
9	<b>DEFAULT</b>			<b>FY19/20</b>			<b>DEFAULT</b>		<b>FROM VOTED</b>
10	<b>BUDGET FY19/20</b>			<b>ACTUAL</b>			<b>BUDGET FY21/22</b>		<b>FROM FY20/21</b>
11	<b>Account Codes</b>	<b>Description</b>		<b>FY20/21</b>	<b>FY21/22</b>	<b>DIFFERENCE</b>			
12				<b>VOTED</b>	<b>PROPOSED</b>	<b>FROM FY20/21</b>			
99	001.1200.116.103.000	COORDINATOR SALARY	70,842.00	72,967.00	72,967.00	77,411.00	4,444.00	75,156.00	2,189.00
100	001.1200.321.103.000	TUTORING SERVICES	1.00	-	1.00	1.00	-	1.00	-
101	001.1200.322.103.000	SPED TRAINING	1,200.00	800.00	1,200.00	1,200.00	-	1,200.00	-
102	<i>Includes CPI Training</i>								
103	001.1200.323.103.000	CONTRACTED SERVICES	381,600.00	252,311.50	348,500.00	372,850.00	24,350.00	372,850.00	24,350.00
104	001.1200.330.103.000	EH CONSULTANT	1.00	-	1.00	1.00	-	1.00	-
105	001.1200.430.103.055	TECH MAINT CONTRACTS	560.00	-	400.00	468.00	68.00	468.00	68.00
106	<i>Learning A-Z</i>								
107	001.1200.519.103.000	FIELD TRIPS	1.00	-	1.00	1.00	-	1.00	-
108	001.1200.568.103.000	SUMMER SPECIAL PLACEMENTS	73,000.00	39,258.78	40,500.00	47,500.00	7,000.00	47,500.00	7,000.00
109	001.1200.569.103.000	SPECIAL PLACEMENTS	958,000.00	689,941.65	1,004,412.00	794,000.00	(210,412.00)	794,000.00	(210,412.00)
110	<i>Based on current student needs</i>								
111	001.1200.610.103.031	SPED SUPPLIES	3,059.00	5,888.05	2,772.00	3,454.00	682.00	3,454.00	682.00
112	<i>Student Specific, includes case managers, speech, ot</i>								
113	001.1200.610.103.055	SPED COMPUTER SUPPLIES	99.00	-	1.00	1.00	-	1.00	-
114	001.1200.641.103.031	SPED BOOKS	1.00	-	1.00	1.00	-	1.00	-
115	001.1200.642.103.031	SPED A/V	1.00	-	1.00	1.00	-	1.00	-
116	001.1200.650.103.055	SPED SOFTWARE	1.00	-	1.00	1.00	-	1.00	-
117	001.1200.734.103.000	NEW EQUIPMENT-SPED	5,990.00	6,090.96	650.00	1.00	(649.00)	1.00	(649.00)
118	<i>Student specific</i>								
119	001.1200.734.103.055	NEW COMPUTER EQUIPMENT	1.00	-	1.00	1.00	-	1.00	-
120	001.1200.737.103.000	REPLACEMENT EQUIP/FURNITURE	1.00	-	1.00	1.00	-	1.00	-
121	001.1200.738.103.055	REPLACE COMPUTER EQUIPMENT	1.00	899.00	1.00	1.00	-	1.00	-
122									
123	<b>TOTAL 1200</b>		<b>\$ 2,441,779.00</b>	<b>\$ 2,014,377.58</b>	<b>\$ 2,475,526.00</b>	<b>\$ 2,462,915.00</b>	<b>\$ (12,611.00)</b>	<b>\$ 2,460,660.00</b>	<b>\$ (14,866.00)</b>
124									
125	<b>1410 CO-CURRICULAR PROGRAMS</b>								
126	001.1410.110.103.000	CO-CURRICULAR SALARIES	\$ 42,364.00	\$ 34,065.73	\$ 42,364.00	\$ 47,883.00	\$ 5,519.00	\$ 47,883.00	\$ 5,519.00
127	001.1410.340.103.000	CO-CURRICULAR OFFICIALS	5,530.00	3,015.00	5,530.00	5,530.00	-	5,530.00	-
128	001.1410.610.103.000	CO-CURRICULAR SUPPLIES	2,682.00	5,383.14	1,906.00	1,906.00	-	1,906.00	-
129	001.1410.734.103.000	CO-CURR-NEW EQUIPMENT	1.00	12,734.40	1,760.00	1.00	(1,759.00)	1.00	(1,759.00)
130	001.1410.810.103.000	DUES & FEES	625.00	475.00	650.00	650.00	-	650.00	-
131									
132	<b>TOTAL 1400</b>		<b>\$ 51,202.00</b>	<b>\$ 55,673.27</b>	<b>\$ 52,210.00</b>	<b>\$ 55,970.00</b>	<b>\$ 3,760.00</b>	<b>\$ 55,970.00</b>	<b>\$ 3,760.00</b>
133									
134	<b>2120 GUIDANCE</b>								
135	001.2120.110.103.000	GUIDANCE SALARY	\$ 47,852.00	\$ 96,205.71	\$ 99,123.00	104,425.00	\$ 5,302.00	\$ 104,425.00	\$ 5,302.00
136	001.2120.610.103.000	GUIDANCE SUPPLIES	539.00	794.46	205.00	521.00	316.00	205.00	-
137	001.2120.641.103.000	GUIDANCE BOOKS	1.00	-	200.00	200.00	-	200.00	-
138	001.2120.642.103.000	A/V GUIDANCE	1.00	-	1.00	1.00	-	1.00	-
139									
140	<b>TOTAL 2120</b>		<b>\$ 48,393.00</b>	<b>\$ 97,000.17</b>	<b>\$ 99,529.00</b>	<b>\$ 105,147.00</b>	<b>\$ 5,618.00</b>	<b>\$ 104,831.00</b>	<b>\$ 5,302.00</b>
141									
142	<b>2123 ASSESSMENT</b>								

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1	Epsom School District								
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5	Increased over \$10,000								
6	Decrease over \$10,000								
7	BUDGET						Lines Effected if in Default		
8	VOTED			CHANGES			PROPOSED		DIFFERENCE
9	DEFAULT			FY20/21			DEFAULT		FROM VOTED
10	BUDGET FY19/20			VOTED			BUDGET FY21/22		FROM FY20/21
11	Account Codes	Description	FY19/20	ACTUAL	FY20/21	FY21/22	DIFFERENCE	BUDGET FY21/22	FROM FY20/21
12	BUDGET FY19/20	ACTUAL	VOTED	PROPOSED	FROM FY20/21	BUDGET FY21/22	FROM FY20/21	BUDGET FY21/22	FROM FY20/21
13	001.2123.330.103.000	SPED DIAGNOSTIC	\$ 265,027.00	\$ 244,228.57	\$ 250,000.00	\$ 267,500.00	\$ 17,500.00	\$ 267,500.00	\$ 17,500.00
14	001.2123.331.103.000	ASSESSMENT	10,738.00	390.00	11,298.00	468.00	(10,830.00)	11,298.00	-
15	Some Assessments moved to line 001.2490.430.103.055								
16	001.2123.610.103.000	TESTING SUPPLIES	1.00	-	1.00	1.00	-	1.00	-
17									
18	TOTAL 2123		\$ 275,766.00	\$ 244,618.57	\$ 261,299.00	\$ 267,969.00	\$ 6,670.00	\$ 278,799.00	\$ 17,500.00
19									
20	<b>2134 HEALTH</b>								
21	001.2134.110.103.000	NURSE SALARY	\$ 69,471.00	\$ 72,422.74	\$ 70,541.00	\$ 71,598.00	\$ 1,057.00	\$ 71,598.00	\$ 1,057.00
22	001.2134.430.103.000	EQUIPMENT CALIBRATION	275.00	-	300.00	420.00	120.00	420.00	120.00
23	001.2134.610.103.000	MEDICAL SUPPLIES	3,097.00	8,024.31	2,407.00	4,381.00	1,974.00	2,407.00	-
24	<b>PPE</b>								
25	001.2134.641.103.000	HEALTH INSTRUCTION	1.00	-	1.00	1.00	-	1.00	-
26	001.2134.739.103.000	HEALTH EQUIPMENT	1.00	-	1.00	1.00	-	1.00	-
27									
28	TOTAL 2134		\$ 72,845.00	\$ 80,447.05	\$ 73,250.00	\$ 76,401.00	\$ 3,151.00	\$ 74,427.00	\$ 1,177.00
29									
30	<b>2139 HEALTH</b>								
31	001.2139.430.103.000	SOFTWARE SUPPORT	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ -	\$ 1.00	\$ -
32	001.2139.580.103.000	NURSE TRAVEL	1.00	-	1.00	1.00	-	1.00	-
33	001.2139.610.103.000	OFFICE SUPPLIES	146.00	-	146.00	120.00	(26.00)	146.00	-
34	001.2139.733.103.000	FURNITURE/FIXTURES	1.00	2,100.00	1.00	1.00	-	1.00	-
35	001.2139.810.103.000	MEMBERSHIPS/DUES	100.00	-	100.00	100.00	-	100.00	-
36									
37	TOTAL 2139		\$ 249.00	\$ 2,100.00	\$ 249.00	\$ 223.00	\$ (26.00)	\$ 249.00	\$ -
38									
39	<b>2190 OTHER PUPIL SERVICES</b>								
40	001.2190.321.103.000	OTHER INSTRUCTIONAL SERVICES	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ -	\$ 1.00	\$ -
41	001.2190.810.103.000	MEMBERSHIPS/DUES	315.00	262.50	331.00	331.00	-	331.00	-
42	001.2190.890.103.000	ASSEMBLY	1,550.00	93.42	1,550.00	900.00	(650.00)	1,550.00	-
43									
44	TOTAL 2190		\$ 1,866.00	\$ 355.92	\$ 1,882.00	\$ 1,232.00	\$ (650.00)	\$ 1,882.00	\$ -
45									
46	<b>2213 IMPROVEMENT OF INSTRUCTION</b>								
47	001.2213.322.103.000	CURR. DEVELOPMENT CONSULTANTS	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ -	\$ 1.00	\$ -
48									
49	TOTAL 2213		\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ -	\$ 1.00	\$ -
50									
51	<b>2219 IMPROVEMENT OF INSTRUCTION</b>								
52	001.2219.240.103.000	COURSE REIMBURSEMENT	\$ 15,000.00	\$ 2,901.01	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -
53	001.2219.241.103.000	PARA WORKSHOP/COURSE REIMBURS	4,900.00	3,083.29	4,900.00	4,900.00	-	4,900.00	-
54	001.2219.322.103.000	INSERVICE TRAINING	600.00	5,282.55	6,600.00	13,900.00	7,300.00	6,600.00	-
55	<i>Includes PBIS, math training, Math Consultant</i>								



	A	B	N	Q	R	S	T	U	W
1	<b>Epsom School District</b>								
2	<b>PROPOSED BUDGET 2021/2022</b>								
3	<b>Changes Made</b>								
4	<b>Fixed Cost</b>								
5	<b>Increased over \$10,000</b>								
6	<b>Decrease over \$10,000</b>								
7	<b>BUDGET</b>						<b>Lines Effected if in Default</b>		
8	<b>VOTED</b>			<b>CHANGES</b>			<b>PROPOSED</b>		<b>DIFFERENCE</b>
9	<b>DEFAULT</b>			<b>FY19/20</b>			<b>DEFAULT</b>		<b>FROM VOTED</b>
10	<b>BUDGET FY19/20</b>			<b>ACTUAL</b>			<b>BUDGET FY21/22</b>		<b>FROM FY20/21</b>
186	<b>Account Codes</b>	<b>Description</b>							
187	001.2219.641.103.000	PROFESSIONAL BOOKS/SUBSCRIP	1.00	-	1.00	1.00	-	1.00	-
188	<b>TOTAL 2219</b>		<b>\$ 20,501.00</b>	<b>\$ 11,266.85</b>	<b>\$ 26,501.00</b>	<b>\$ 33,801.00</b>	<b>\$ 7,300.00</b>	<b>\$ 26,501.00</b>	<b>\$ -</b>
189									
190	<b>2222 LIBRARY</b>								
191	001.2222.110.103.000	LIBRARIAN SALARY	\$ 44,801.00	\$ 46,524.09	\$ 47,309.00	\$ 49,940.00	\$ 2,631.00	\$ 49,940.00	\$ 2,631.00
192	001.2222.610.103.000	LIBRARY GENERAL SUPPLIES	199.00	356.57	560.00	231.00	(329.00)	560.00	-
193	001.2222.641.103.000	LIBRARY BOOKS	1,250.00	2,241.78	2,000.00	1,254.00	(746.00)	2,000.00	-
194	001.2222.642.103.000	LIBRARY/GEN REFERENCE	500.00	651.20	500.00	651.00	151.00	500.00	-
195	001.2222.650.103.055	COMPUTER SOFTWARE	1.00	-	1.00	1.00	-	1.00	-
196	001.2222.733.103.000	FURNITURE & FIXTURES	1.00	-	250.00	1.00	(249.00)	1.00	(249.00)
197									
198	<b>TOTAL 2222</b>		<b>\$ 46,752.00</b>	<b>\$ 49,773.64</b>	<b>\$ 50,620.00</b>	<b>\$ 52,078.00</b>	<b>\$ 1,458.00</b>	<b>\$ 53,002.00</b>	<b>\$ 2,382.00</b>
199									
200	<b>2223 EDUCATIONAL MEDIA</b>								
201	001.2223.610.103.000	MEDIA SUPPLIES	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ -	\$ 1.00	\$ -
202	001.2223.642.103.000	LIBRARY FILM RENTAL/PURCHASES	305.00	-	320.00	1.00	(319.00)	320.00	-
203	001.2223.733.103.000	NEW EQUIPMENT/FURNITURE/FIXTUR	1.00	-	1.00	1.00	-	1.00	-
204	001.2223.734.103.055	NEW COMPUTER EQUIPMENT	1.00	-	1.00	1.00	-	1.00	-
205	001.2223.737.103.000	REPLACEMENT EQUIP/FURN/FIXTURES	1.00	-	1.00	1.00	-	1.00	-
206	001.2223.738.103.055	REPLACE TECH EQUIPMENT	1.00	-	1.00	1.00	-	1.00	-
207									
208	<b>TOTAL 2223</b>		<b>\$ 310.00</b>	<b>\$ -</b>	<b>\$ 325.00</b>	<b>\$ 6.00</b>	<b>\$ (319.00)</b>	<b>\$ 325.00</b>	<b>\$ -</b>
209									
210	<b>2290 TRAVEL AND CONFERENCE</b>								
211	001.2290.580.103.000	TRAVEL AND CONFERENCE	\$ 15,000.00	\$ 14,471.95	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -
212	<i>Part of Teacher cert-agreement</i>								
213	<b>TOTAL 2290</b>		<b>\$ 15,000.00</b>	<b>\$ 14,471.95</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>
214									
215	<b>2310 SCHOOL BOARD</b>								
216	001.2310.110.103.000	BOARD SALARIES	\$ 5,500.00	\$ 4,500.00	\$ 5,500.00	\$ 5,500.00	\$ -	\$ 5,500.00	\$ -
217	001.2310.115.103.000	SECRETARY SALARY	2,000.00	2,000.00	2,000.00	2,250.00	250.00	2,000.00	-
218	001.2310.540.103.000	ADVERTISING	325.00	918.91	325.00	400.00	75.00	325.00	-
219	001.2310.610.103.000	BOARD EXPENSE	250.00	172.91	250.00	250.00	-	250.00	-
220	001.2310.810.103.000	NHSBA DUES	3,600.00	3,716.35	3,600.00	3,716.00	116.00	3,600.00	-
221									
222	<b>TOTAL 2310</b>		<b>\$ 11,675.00</b>	<b>\$ 11,308.17</b>	<b>\$ 11,675.00</b>	<b>\$ 12,116.00</b>	<b>\$ 441.00</b>	<b>\$ 11,675.00</b>	<b>\$ -</b>
223									
224	<b>2312 SCHOOL BOARD</b>								
225	001.2312.116.103.000	CLERK OF THE BOARD	\$ 250.00	\$ 375.00	\$ 250.00	\$ 375.00	\$ 125.00	250.00	\$ -
226									
227	<b>TOTAL 2312</b>		<b>\$ 250.00</b>	<b>\$ 375.00</b>	<b>\$ 250.00</b>	<b>\$ 375.00</b>	<b>\$ 125.00</b>	<b>\$ 250.00</b>	<b>\$ -</b>
228									



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1	Epsom School District								
2	PROPOSED BUDGET 2021/2022								
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4	Fixed Cost								
5	Increased over \$10,000								
6	Decrease over \$10,000								
7	BUDGET						Lines Effected if in Default		
8	VOTED			CHANGES			PROPOSED		DIFFERENCE
9	DEFAULT			FY20/21			DEFAULT		FROM VOTED
10	BUDGET FY19/20			ACTUAL			BUDGET FY21/22		FROM FY20/21
11	Account Codes	Description							
229	<b>2313 SCHOOL BOARD</b>								
230	001.2313.110.103.000	TREASURER SALARY	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -
231	001.2313.610.103.000	TREASURER EXPENSE	600.00	207.95	600.00	300.00	(300.00)	600.00	-
232									
233	TOTAL 2313		\$ 2,100.00	\$ 1,707.95	\$ 2,100.00	\$ 1,800.00	\$ (300.00)	\$ 2,100.00	\$ -
234									
235	<b>2314 SCHOOL BOARD</b>								
236	001.2314.121.103.000	MODERATOR	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -	\$ 250.00	\$ -
237	001.2314.340.103.000	LEGAL NOTICES	300.00	148.01	300.00	250.00	(50.00)	300.00	-
238	001.2314.610.103.000	SB2 VOTING EXPENSE	1,000.00	125.00	1,000.00	800.00	(200.00)	1,000.00	-
239									
240	TOTAL 2314		\$ 1,550.00	\$ 273.01	\$ 1,550.00	\$ 1,300.00	\$ (250.00)	\$ 1,550.00	\$ -
241									
242	<b>2317 SCHOOL BOARD</b>								
243	001.2317.300.103.000	AUDITORS	\$ 7,567.00	\$ 7,567.00	\$ 7,716.00	\$ 8,725.00	\$ 1,009.00	\$ 7,716.00	\$ -
244	Year 1 of contract								
245	TOTAL 2317		\$ 7,567.00	\$ 7,567.00	\$ 7,716.00	\$ 8,725.00	\$ 1,009.00	\$ 7,716.00	\$ -
246									
247	<b>2318 SCHOOL BOARD</b>								
248	001.2318.300.103.000	ATTORNEYS	\$ 2,000.00	\$ 779.99	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
249									
250	TOTAL 2318		\$ 2,000.00	\$ 779.99	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
251									
252	<b>2321 SAU MANAGEMENT SERVICES</b>								
253	001.2321.312.103.000	SAU #53	\$ 294,086.00	\$ 294,085.80	\$ 296,971.00	\$ 287,528.00	\$ (9,443.00)	\$ 287,528.00	\$ (9,443.00)
254	Assessment % =16.3%								
255	SAU Estimated increase 2.17%								
256	TOTAL 2321		\$ 294,086.00	\$ 294,085.80	\$ 296,971.00	\$ 287,528.00	\$ (9,443.00)	\$ 287,528.00	\$ (9,443.00)
257									
258	<b>2410 SCHOOL ADMINISTRATIVE SERVICES</b>								
259	001.2410.110.103.000	PRINCIPAL SALARY	\$ 98,838.00	\$ 99,613.00	\$ 99,613.00	\$ 102,601.00	\$ 2,988.00	\$ 102,601.00	\$ 2,988.00
260	001.2410.111.103.000	ASST PRINCIPAL SALARY	82,459.00	84,933.00	87,056.00	87,056.00	-	87,056.00	-
261	001.2410.550.103.000	REPORT CARDS	1.00	-	1.00	1.00	-	1.00	-
262	001.2410.810.103.000	PROFESSIONAL DUES	2,100.00	1,950.00	2,100.00	2,100.00	-	2,100.00	-
263	Contractual								
264	TOTAL 2410		\$ 183,398.00	\$ 186,496.00	\$ 188,770.00	\$ 191,758.00	\$ 2,988.00	\$ 191,758.00	\$ 2,988.00
265									
266	<b>2411 SCHOOL ADMINISTRATIVE SERVICES</b>								
267	001.2411.115.103.000	SECRETARY SALARIES	\$ 111,604.00	\$ 116,516.35	\$ 114,575.00	\$ 121,896.00	\$ 7,321.00	\$ 118,353.00	\$ 3,778.00
268	001.2411.116.103.000	EXTRA TYPING SERVICES	-	-	1.00	1.00	-	1.00	-
269									
270	TOTAL 2411		\$ 111,604.00	\$ 116,516.35	\$ 114,576.00	\$ 121,897.00	\$ 7,321.00	\$ 118,354.00	\$ 3,778.00
271									

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7	BUDGET						Lines Effected if in Default		
8	VOTED			CHANGES			PROPOSED		DIFFERENCE
9	DEFAULT			FY19/20			DEFAULT		FROM VOTED
10	BUDGET FY19/20			ACTUAL			BUDGET FY21/22		FROM FY20/21
	Account Codes	Description							
272	<b>2490 SCHOOL ADMINISTRATIVE SERVICES</b>								
273	001.2490.110.103.055	TECH COORDINATOR SALARY	\$ 52,181.00	\$ 53,744.49	\$ 53,743.00	\$ 57,019.00	\$ 3,276.00	\$ 55,356.00	\$ 1,613.00
274	001.2490.111.103.055	TECH SUPPORT SALARY	24,177.00	24,902.64	26,614.00	29,702.00	3,088.00	29,702.00	3,088.00
275	001.2490.240.103.000	COURSE REIMBURSEMENT	1.00	-	1.00	1.00	-	1.00	-
276	001.2490.300.103.000	CRIMINAL RECORD CHECK	700.00	2,627.00	3,000.00	3,000.00	-	3,000.00	-
277	001.2490.320.103.000	WORKSHOPS & CONFERENCES	4,200.00	3,176.96	4,200.00	4,200.00	-	4,200.00	-
278	<i>Contractual</i>								
279	001.2490.430.103.000	EQUIP REPAIRS/MAINT CONTRACTS	21,674.00	21,216.37	22,332.00	23,874.00	1,542.00	23,874.00	1,542.00
280	<i>Includes Camera licenses</i>								
281	001.2490.430.103.055	MAINTENANCE CONTRACTS	25,085.00	29,272.98	31,456.00	38,675.00	7,219.00	38,675.00	7,219.00
282	<i>Includes Office 365, Nurse software, ALICE, Master Teacher</i>								
283	<i>Server Maintenance, visitor software, Go Guardian</i>								
284	001.2490.431.103.055	OUTSIDE TECH SUPPORT	1.00	-	1.00	1.00	-	1.00	-
285	001.2490.531.103.000	COMMUNICATIONS	3,418.00	5,337.47	5,168.00	9,960.00	4,792.00	5,168.00	-
286	<i>Ethernet-Consolidated Communications estimated \$830 per mth</i>								
287	<i>Increased bandwidth</i>								
288	001.2490.534.103.000	POSTAGE	2,700.00	2,699.91	2,700.00	2,700.00	-	2,700.00	-
289	001.2490.580.103.000	ADMINISTRATIVE TRAVEL	1,314.00	1,144.32	950.00	1,200.00	250.00	1,200.00	250.00
290	<i>Contractual</i>								
291	001.2490.610.103.000	OFFICE SUPPLIES	6,109.00	6,700.69	6,100.00	6,100.00	-	6,100.00	-
292	001.2490.641.103.000	PROF BOOKS/SUBSCRIPTIONS	1.00	-	1.00	1.00	-	1.00	-
293	001.2490.650.103.055	OFFICE SOFTWARE	1.00	-	1.00	1.00	-	1.00	-
294	001.2490.733.103.000	NEW EQUIPMENT/FURNITURE&FIXTUR	1.00	-	1.00	1.00	-	1.00	-
295	001.2490.734.103.055	NEW COMPUTER EQUIPMENT	1.00	-	1.00	1.00	-	1.00	-
296	001.2490.737.103.000	REPLACEMENT EQUIP/FURNITURE	1.00	-	1.00	1.00	-	1.00	-
297	001.2490.738.103.055	REPLACEMENT COMPUTERS	1.00	-	1.00	1.00	-	1.00	-
298	001.2490.890.103.000	COMMENCEMENT	480.00	2,970.10	480.00	1,307.00	827.00	480.00	-
299	<i>Purchasing of gowns for graduates</i>								
300	TOTAL 2490		\$ 142,046.00	\$ 153,792.93	\$ 156,751.00	\$ 177,745.00	\$ 20,994.00	\$ 170,463.00	\$ 13,712.00
301									
302	<b>2610 OPERATION/MAINTENANCE</b>								
303	001.2610.110.103.000	CUSTODIAN SALARIES	\$ 148,372.00	\$ 145,450.87	\$ 149,798.00	\$ 160,449.00	\$ 10,651.00	\$ 158,863.00	\$ 9,065.00
304	<i>Includes Salt Hauling Stipend \$1,500</i>								
305	TOTAL 2610		\$ 148,372.00	\$ 145,450.87	\$ 149,798.00	\$ 160,449.00	\$ 10,651.00	\$ 158,863.00	\$ 9,065.00
306									
307	<b>2620 OPERATION/MAINTENANCE</b>								
308	001.2620.411.103.000	WATER	\$ 4,753.00	\$ 3,292.73	\$ 5,093.00	\$ 4,875.00	\$ (218.00)	\$ 4,875.00	\$ (218.00)
309	<i>\$.075 per cubic @65,000 cubics ft per seconds</i>								
310	001.2620.531.103.000	TELEPHONE	10,144.00	5,424.82	11,136.00	5,899.00	(5,237.00)	5,899.00	(5,237.00)
311	<i>Consolidated Communications, est. avg monthly rate \$491.60</i>								
312	001.2620.600.103.000	SUPPLIES	21,983.00	57,041.25	21,983.00	40,000.00	18,017.00	21,983.00	-
313	<i>\$15,000 extra cleaning supplies</i>								
314	001.2620.622.103.000	ELECTRICITY	64,291.00	44,044.72	60,000.00	53,416.00	(6,584.00)	53,416.00	(6,584.00)
315	001.2620.623.103.000	PROPANE	36,975.00	32,113.18	36,600.00	29,876.00	(6,724.00)	29,876.00	(6,724.00)

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4	Fixed Cost									
5	Increased over \$10,000									
6	Decrease over \$10,000									
7	BUDGET						Lines Effected if in Default			
8	VOTED			CHANGES			PROPOSED		DIFFERENCE	
9	DEFAULT			FY20/21			DEFAULT		FROM VOTED	
10	BUDGET FY19/20			ACTUAL			BUDGET FY21/22		FROM FY20/21	
11	Account Codes	Description		BUDGET FY19/20	FY19/20 ACTUAL	FY20/21 VOTED	FY21/22 PROPOSED	DIFFERENCE FROM FY20/21	DIFFERENCE FROM VOTED FROM FY20/21	
316	<i>Est. rate of \$1.067 for 28,000 gals</i>									
317	001.2620.624.103.000	OIL	-	-	-	-	-	-	-	
318										
319	TOTAL 2620			\$ 138,146.00	\$ 141,916.70	\$ 134,812.00	\$ 134,066.00	\$ (746.00)	\$ 116,049.00	\$ (18,763.00)
320										
321	<b>2621 OPERATION/MAINTENANCE</b>									
322	001.2621.430.103.000	OTHER REPAIRS TO BUILDING	\$ 9,000.00	\$ 50,375.54	\$ 9,000.00	9,000.00	\$ -	\$ 9,000.00	\$ -	
323	<b>Door/Window/Lock Repairs, Gym Floor Refinish</b>									
324	001.2621.431.103.000	REPAIRS-ELEC/PLUMB	15,000.00	50,909.96	15,000.00	15,000.00	-	15,000.00	-	
325	001.2621.520.103.000	LIABILITY INSURANCE	16,593.00	14,973.54	17,257.00	19,846.00	2,589.00	17,257.00	-	
326										
327	TOTAL 2621			\$ 40,593.00	\$ 116,259.04	\$ 41,257.00	\$ 43,846.00	\$ 2,589.00	\$ 41,257.00	\$ -
328										
329	<b>2630 GROUND MAINTENANCE</b>									
330	001.2630.424.103.000	FIELD/GROUNDS IMPROVEMENT	\$ 19,500.00	\$ 26,465.50	\$ 19,500.00	19,500.00	\$ -	\$ 19,500.00	\$ -	
331										
332	TOTAL 2630			\$ 19,500.00	\$ 26,465.50	\$ 19,500.00	\$ 19,500.00	\$ -	\$ 19,500.00	\$ -
333										
334	<b>2640 OPERATION/MAINTENANCE</b>									
335	001.2640.430.103.000	EQUIPMENT REPAIR	\$ 6,000.00	\$ 3,109.78	\$ 6,000.00	5,000.00	\$ (1,000.00)	\$ 6,000.00	\$ -	
336	<i>Includes tractor repairs</i>									
337	001.2640.432.103.000	CONTRACTED SERVICES	39,085.00	45,024.77	39,085.00	45,000.00	5,915.00	45,000.00	5,915.00	
338	<i>Includes plowing, boiler, elevator services</i>									
339	001.2640.442.103.000	EQUIPMENT RENTAL	1,250.00	1,149.50	1,250.00	1,400.00	150.00	1,250.00	-	
340	001.2640.731.103.000	NEW EQUIPMENT	1.00	308.63	1,411.00	250.00	(1,161.00)	1.00	(1,410.00)	
341	<i>Vacuum for modular</i>									
342	001.2640.735.103.000	EQUIPMENT REPLACEMENT	1.00	10,670.54	1.00	1.00	-	1.00	-	
343										
344	TOTAL 2640			\$ 46,337.00	\$ 60,263.22	\$ 47,747.00	\$ 51,651.00	\$ 3,904.00	\$ 52,252.00	\$ 4,505.00
345										
346	<b>2721 PUPIL TRANSPORTATION</b>									
347	001.2721.518.103.000	HIGH SCHOOL BUS	\$ 1.00	\$ -	\$ 1.00	1.00	\$ -	\$ 1.00	\$ -	
348	001.2721.519.103.000	ELEMENTARY BUS	399,180.00	365,886.99	399,880.00	406,234.00	6,354.00	406,234.00	6,354.00	
349	<i>Includes 7 buses \$401,234 &amp; Homeless Transportation</i>									
350	<i>Includes homeless \$5,000, Final year of 5 year</i>									
351	<i>contract</i>									
352	TOTAL 2721			\$ 399,181.00	\$ 365,886.99	\$ 399,881.00	\$ 406,235.00	\$ 6,354.00	\$ 406,235.00	\$ 6,354.00
353										
354	<b>2722 PUPIL TRANSPORTATION</b>									
355	001.2722.518.103.000	SUMMER TRANSPORTATION	\$ 45,000.00	\$ 18,177.55	\$ 19,000.00	26,000.00	\$ 7,000.00	\$ 26,000.00	\$ 7,000.00	
356	001.2722.519.103.000	SPECIAL ED TRANSPORTATION	366,200.00	132,025.47	278,000.00	208,000.00	(70,000.00)	208,000.00	(70,000.00)	
357										
358	TOTAL 2722			\$ 411,200.00	\$ 150,203.02	\$ 297,000.00	\$ 234,000.00	\$ (63,000.00)	\$ 234,000.00	\$ (63,000.00)

	A	B	N	Q	R	S	T	U	W
1	Epsom School District								
2	PROPOSED BUDGET 2021/2022								
3	Changes Made								
4	Fixed Cost								
5	Increased over \$10,000								
6	Decrease over \$10,000								
7	BUDGET						Lines Effected if in Default		
8	VOTED			CHANGES			PROPOSED		DIFFERENCE
9	DEFAULT			FY20/21			DEFAULT		FROM VOTED
10	BUDGET FY19/20			VOTED			BUDGET FY21/22		FROM FY20/21
	Account Codes		Description		FY20/21		FY21/22		DIFFERENCE
			ACTUAL		VOTED		PROPOSED		FROM FY20/21
359									
360	<b>2724 PUPIL TRANSPORTATION</b>								
361	001.2724.519.103.000	ATHLETIC TRIPS	\$ 6,380.00	\$ 3,240.67	\$ 6,380.00	6,380.00	\$ -	\$ 6,380.00	\$ -
362									
363	TOTAL 2724		\$ 6,380.00	\$ 3,240.67	\$ 6,380.00	\$ 6,380.00	\$ -	\$ 6,380.00	\$ -
364									
365	<b>2725 PUPIL TRANSPORTATION</b>								
366	001.2725.519.103.000	FIELD TRIPS	\$ 7,985.00	\$ 999.42	\$ 10,089.00	9,535.00	\$ (554.00)	\$ 10,089.00	\$ -
367	<i>Includes K, 1, 2, 3, 4, 5, and 6.</i>								
368	TOTAL 2725		\$ 7,985.00	\$ 999.42	\$ 10,089.00	\$ 9,535.00	\$ (554.00)	\$ 10,089.00	\$ -
369									
370	<b>2900 OTHER SUPPORT SERVICES</b>								
371	001.2900.211.103.000	HEALTH INSURANCE	\$ 1,042,892.00	\$ 1,019,147.39	\$ 1,083,849.00	\$ 1,207,386.00	\$ 123,537.00	\$ 1,207,386.00	\$ 123,537.00
372	<b>5% increase</b>								
373	001.2900.212.103.000	DENTAL INSURANCE	51,183.00	36,426.73	52,437.00	57,303.00	4,866.00	57,303.00	4,866.00
374	<b>0% increase</b>								
375	001.2900.213.103.000	LIFE/NON-CERT RETIREMENT/ANNUITY	26,921.00	26,921.00	26,307.00	32,464.00	6,157.00	31,873.00	5,566.00
376	001.2900.214.103.000	DISABILITY INSURANCE	12,848.00	12,824.80	10,433.00	9,573.00	(860.00)	9,519.00	(914.00)
377	001.2900.220.103.000	FICA	278,771.00	287,167.80	290,121.00	306,451.00	16,330.00	304,716.00	14,595.00
378	001.2900.232.103.000	TEACHERS RETIREMENT	526,396.00	501,557.84	510,330.00	613,751.00	103,421.00	613,277.00	102,947.00
379	<b>Increase NHRS Rate 17.80% to 21.02%</b>								
380	001.2900.239.103.000	SEPARATION-EARLY RETIREMENT	135,827.00	135,826.75	60,857.00	17,349.00	(43,508.00)	17,349.00	(43,508.00)
381	001.2900.250.103.000	UNEMPLOYMENT COMPENSATION	822.00	306.34	2,659.00	502.00	(2,157.00)	492.00	(2,167.00)
382	001.2900.260.103.000	WORKERS COMPENSATION	22,345.00	20,342.52	22,616.00	21,366.00	(1,250.00)	21,315.00	(1,301.00)
383	001.2900.270.103.000	LEAVE BENEFIT	12,151.00	7,800.00	13,200.00	12,800.00	(400.00)	12,800.00	(400.00)
384	<b>Contractual, based on the 1/3 of the risk pool</b>								
385	001.2900.290.103.000	NON-BARG. UNIT INCR	-	-	4,817.00	-	(4,817.00)	-	(4,817.00)
386	<b>These were budgeted in actual positions in FY2122</b>								
387	TOTAL 2900		\$ 2,110,156.00	\$ 2,048,321.17	\$ 2,077,626.00	\$ 2,278,945.00	\$ 201,319.00	\$ 2,276,030.00	\$ 198,404.00
388									
389	<b>4200 FACILITIES AQU./CONSTR.</b>								
390	001.4200.424.103.000	SITE IMPROVE-GROUNDS	\$ -	\$ -	\$ 1.00	\$ 1.00	\$ -	\$ 1.00	\$ -
391	001.4200.450.103.000	SITE IMPROVE-BUILDING	1.00	22,548.49	1.00	1.00	-	1.00	-
392									
393	TOTAL 4200		\$ 1.00	\$ 22,548.49	\$ 2.00	\$ 2.00	\$ -	\$ 2.00	\$ -
394									
395	<b>4300 ARCHITECTURAL AND ENGINEERING SERVICES</b>								
396	001.4300.330.103.000	ARCHITECT & ENG. STUDIES	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ -	\$ 1.00	\$ -
397									
398	TOTAL 4300		\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ -	\$ 1.00	\$ -
399									
400	<b>5221 TRANSFER TO FOOD SERVICE</b>								
401	001.5221.930.103.000	TRANSFER TO FOOD SERVICE	\$ 23,089.00	\$ 47,816.43	\$ 20,687.00	\$ 47,604.00	\$ 26,917.00	\$ 47,604.00	\$ 26,917.00



	A	B	N	Q	R	S	T	U	W	
1	Epsom School District									
2	PROPOSED BUDGET 2021/2022									
3	Changes Made									
4	Fixed Cost									
5	Increased over \$10,000									
6	Decrease over \$10,000									
7	BUDGET						Lines Effected if in Default			
8	VOTED				CHANGES		PROPOSED		DIFFERENCE	
9	DEFAULT		FY19/20		FY20/21		DIFFERENCE		FROM VOTED	
10	BUDGET FY19/20		ACTUAL		VOTED		FROM FY20/21		FROM FY20/21	
11	Account Codes		Description							
402										
403	TOTAL 5221		\$ 23,089.00	\$ 47,816.43	\$ 20,687.00	\$ 47,604.00	\$ 26,917.00	\$ 47,604.00	\$ 26,917.00	
404										
405	<b>5252 TRANSFER FROM/TO EXPENDABLE TRUST</b>									
406	001.5252.000..000.000	TRANSFER FROM EXPENDABLE TRUST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
407	001.5252.930.103.000	TRANSFER TO EXPENDABLE TRUST	65,000.00	65,000.00	65,000.00	-	(65,000.00)	-	(65,000.00)	
408										
409	TOTAL 5252		\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ -	\$ (65,000.00)	\$ -	\$ (65,000.00)	
410										
411	<b>5310 ALLOCATION TO CHARTER SCHOOLS</b>									
412	001.5310.930.103.000	PACE ACADEMY TUITION	\$ 25,501.00	\$ 19,593.97	\$ 12,390.00	\$ 24,148.00	\$ 11,758.00	\$ 24,148.00	\$ 11,758.00	
413	<i>includes (5) students @ \$4,829.68,</i>									
414	<i>State Pupil Cost = 15,022.10, Adequacy \$7,188, School</i>									
415	<i>Rate 80% \$4,829.68</i>									
416	TOTAL 5310		\$ 25,501.00	\$ 19,593.97	\$ 12,390.00	\$ 24,148.00	\$ 11,758.00	\$ 24,148.00	\$ 11,758.00	
417										
418	GENERAL FUND 1		\$ 11,674,542.00	\$ 10,891,128.93	\$ 11,538,926.00	\$ 11,965,118.00	\$ 426,192.00	\$ 11,912,315.00	\$ 373,389.00	
419							3.69%			
420									3.24%	
421	ANTICIPATED FUND II GRANTS		\$ 105,125.00	\$ 180,703.88	\$ 107,107.00	\$ 105,718.00	\$ (1,389.00)	\$ 105,718.00	\$ (1,389.00)	
422										
423	FUND IV FOOD SERVICE		\$ 189,660.00	\$ 155,663.73	\$ 175,329.00	\$ 205,552.00	\$ 30,223.00	\$ 205,552.00	\$ 30,223.00	
424										
425	TOTAL APPROPRIATION		\$ 11,969,327.00	\$ 11,227,496.54	\$ 11,821,362.00	\$ 12,276,388.00	\$ 455,026.00	\$ 12,223,585.00	\$ 402,223.00	
426										
427	Difference between Voted 2021 and Proposed Default					\$ 402,223.00	3.85%			3.40%
428	Difference between School Board's Proposed FY2021 and Default					\$ 52,803.00				
429	Special Education decreases for FY2021					(68,941.00)				
430	Operational Increase (not including Sped)					\$ 523,967.00				

	A	B	L	M	N	O	P
1	<b>EPSOM FOOD BUDGET 2021-2022</b>						
2	<b>PROPOSED</b>						
3							
4					<b>Changes made since previous meeting</b>		
5			<b>2019/2020</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>FY20/21 VOTED</b>
6	<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>VOTED</b>	<b>ACTUAL</b>	<b>VOTED</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
7	004.1610.000.000.000	FOOD SERVICE REVENUE	\$ (92,097.00)	\$ (60,318.24)	\$ (91,047.00)	\$ (91,520.00)	\$ (473.00)
8	004.1990.000.000.000	MISCELLANEOUS REVENUE	(32.00)	(637.71)	(1.00)	(1.00)	-
9	004.3100.000.000.000	NON-PROGRAM REVENUE	1.00	-	(1.00)	(1.00)	-
10	004.3200.000.000.000	CATERING REVENUE	(472.00)	-	(1.00)	(1.00)	-
11	004.3260.000.000.000	CHILD NUTRITION - STATE	(2,501.00)	-	(500.00)	(1.00)	499.00
12	004.4560.000.000.000	CHILD NUTRITION - FEDERAL	(49,013.00)	(26,485.57)	(43,050.00)	(44,265.00)	(1,215.00)
13	004.4561.000.000.000	BREAKFAST - FEDERAL REVENUE	(10,377.00)	(10,482.38)	(11,492.00)	(12,044.00)	(552.00)
14	004.4562.000.000.000	USDA REVENUE	(12,080.00)	(9,923.40)	(8,550.00)	(10,115.00)	(1,565.00)
15		REVENUE SURPLUS					-
16							
17		<b>ESTIMATED REVENUES</b>	<b>\$ (166,571.00)</b>	<b>\$ (107,847.30)</b>	<b>\$ (154,642.00)</b>	<b>\$ (157,948.00)</b>	<b>\$ (3,306.00)</b>
18							
19	004.5210.000.000.000	TRANSFER FROM GENERAL FUND	\$ (25,365.00)	\$ (47,816.43)	\$ (20,687.00)	\$ (47,604.00)	\$ (26,917.00)
20							
21		Fund Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
22							
23		<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ (191,936.00)</b>	<b>\$ (155,663.73)</b>	<b>\$ (175,329.00)</b>	<b>\$ (205,552.00)</b>	<b>\$ (30,223.00)</b>
24							
25	004.2317.300.103.000	AUDITORS	\$ -		\$ -	\$ -	\$ -
26	004.2900.211.103.000	HEALTH INS SCHOOL LUNCH	37,066.00	29,676.89	32,896.00	33,548.00	652.00
27		<b>Estimated 7% Increase</b>					
28	004.2900.212.103.000	DENTAL INSURANCE	1.00	-	1,592.00	1,639.00	47.00
29		<b>0% Increase</b>					
30	004.2900.213.103.000	LIFE INSURANCE	118.00	118.00	93.00	124.00	31.00
31	004.2900.220.103.000	FICA	5,658.00	5,558.21	5,507.00	7,298.00	1,791.00
32	004.2900.250.103.000	UNEMPLOYMENT COMP	17.00	84.00	18.00	8.00	(10.00)
33	004.2900.260.103.000	WORKERS COMPENSATION	2,774.00	2,774.00	2,509.00	1,046.00	(1,463.00)
34	004.2900.291.103.000	NON-CERTIFIED INCREASE	2,276.00	-	2,475.00	-	(2,475.00)
35	004.3120.110.103.000	SALARY/LUNCH WORKERS	73,968.00	72,654.29	71,990.00	95,401.00	23,411.00
36	004.3120.120.103.000	SALARY/SUBSTITUTES	500.00	-	1.00	1.00	-
37	004.3120.330.103.000	CONTRACTED SERVICES	1,020.00	668.76	1,020.00	1,020.00	-
38	004.3120.430.103.000	EQUIPMENT REPAIRS	800.00	-	800.00	800.00	-
39	004.3120.610.103.000	SUPPLIES-EXPENDABLE	5,000.00	4,289.51	5,000.00	9,000.00	4,000.00
40	004.3120.623.103.000	PROPANE	-		-	-	-
41	004.3120.630.103.000	SUPPLIES-FOOD	41,520.00	27,039.16	42,000.00	45,000.00	3,000.00
42	004.3120.631.103.000	USDA FOODS	12,444.00	10,842.91	8,550.00	10,000.00	1,450.00
43	004.3120.650.103.000	SOFTWARE SUPPORT	1.00	651.50	1.00	1.00	-
44	004.3120.731.103.000	ADDITIONAL EQUIPMENT	1.00	100.00	1.00	1.00	-
45	004.3120.735.103.000	REPLACEMENT EQUIPMENT	8,001.00	-	1.00	1.00	-
46	004.3190.300.103.000	PHYSICALS	-	-	1.00	1.00	-
47	004.3190.329.103.000	IN SERVICE TRAINING	-	-	1.00	1.00	-
48	004.3190.580.103.000	TRAVEL & CONFERENCES	1.00	280.00	1.00	1.00	-
49	004.3190.810.103.000	DUES	660.00	926.50	661.00	661.00	-
50	004.3200.110.101.000	CATERING LABOR	-	-	1.00	-	(1.00)
51	004.3200.610.101.000	CATERING SUPPLIES EXPENDABLE	110.00	-	110.00	-	(110.00)
52	004.3200.630.101.000	CATERING SUPPLIES FOOD	-	-	100.00	-	(100.00)
53							
54		<b>ESTIMATED EXPENDITURES</b>	<b>\$ 191,936.00</b>	<b>\$ 155,663.73</b>	<b>\$ 175,329.00</b>	<b>\$ 205,552.00</b>	<b>\$ 30,223.00</b>
55							
56		<b>SURPLUS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
57							
58							17.24%



**Epsom**  
**2021-2022**  
**MS27 & Default Forms**





**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	01	\$4,514,880	\$4,526,112	\$4,779,487	\$0	\$4,779,487	\$0
1200-1299	Special Programs	01	\$2,014,378	\$2,475,526	\$2,462,915	\$0	\$2,462,915	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$55,673	\$52,210	\$55,970	\$0	\$55,970	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$6,584,931</b>	<b>\$7,053,848</b>	<b>\$7,298,372</b>	<b>\$0</b>	<b>\$7,298,372</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	01	\$424,522	\$436,209	\$450,972	\$0	\$450,972	\$0
2200-2299	Instructional Staff Services	01	\$75,512	\$92,447	\$100,886	\$0	\$100,886	\$0
<b>Support Services Subtotal</b>			<b>\$500,034</b>	<b>\$528,656</b>	<b>\$551,858</b>	<b>\$0</b>	<b>\$551,858</b>	<b>\$0</b>
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$22,011	\$24,291	\$25,316	\$0	\$25,316	\$0
<b>General Administration Subtotal</b>			<b>\$22,011</b>	<b>\$24,291</b>	<b>\$25,316</b>	<b>\$0</b>	<b>\$25,316</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services	01	\$294,086	\$296,971	\$287,528	\$0	\$287,528	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$456,805	\$460,097	\$491,400	\$0	\$491,400	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$490,355	\$393,114	\$409,512	\$0	\$409,512	\$0
2700-2799	Student Transportation	01	\$520,330	\$713,350	\$656,150	\$0	\$656,150	\$0
2800-2999	Support Service, Central and Other	01	\$2,048,321	\$2,077,626	\$2,278,945	\$0	\$2,278,945	\$0
<b>Executive Administration Subtotal</b>			<b>\$3,809,897</b>	<b>\$3,941,158</b>	<b>\$4,123,535</b>	<b>\$0</b>	<b>\$4,123,535</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations	01	\$155,664	\$175,329	\$205,552	\$0	\$205,552	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$155,664</b>	<b>\$175,329</b>	<b>\$205,552</b>	<b>\$0</b>	<b>\$205,552</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement	01	\$22,548	\$2	\$2	\$0	\$2	\$0
4300	Architectural/Engineering	01	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$22,548</b>	<b>\$3</b>	<b>\$3</b>	<b>\$0</b>	<b>\$3</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)	Committee's Appropriations for period ending 6/30/2022 (Recommended)	Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Fund Transfers</b>								
5220-5221	To Food Service	01	\$47,816	\$20,687	\$47,604	\$0	\$47,604	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$19,594	\$12,390	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	01	\$0	\$0	\$24,148	\$0	\$24,148	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$67,410</b>	<b>\$33,077</b>	<b>\$71,752</b>	<b>\$0</b>	<b>\$71,752</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$12,276,388</b>	<b>\$0</b>	<b>\$12,276,388</b>	<b>\$0</b>

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**Special Warrant Articles**

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)	Committee's Appropriations for period ending 6/30/2022 (Recommended)	Committee's Appropriations for period ending 6/30/2022 (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
5252	To Expendable Trusts/Fiduciary Funds	02	\$40,000	\$0	\$40,000	\$0
	<i>Purpose: To raise and appropriate funds to be added to the</i>					
5252	To Expendable Trusts/Fiduciary Funds	03	\$40,000	\$0	\$40,000	\$0
	<i>Purpose: To raise and appropriate funds to be added to the</i>					
<b>Total Proposed Special Articles</b>			<b>\$80,000</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$0</b>

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**Individual Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
<b>Total Proposed Individual Articles</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
<b>Local Sources</b>					
1300-1349	Tuition	01	\$500	\$500	\$500
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$4,500	\$4,500	\$4,500
1600-1699	Food Service Sales	01	\$68,285	\$91,520	\$91,520
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$10,500	\$10,503	\$10,503
<b>Local Sources Subtotal</b>			<b>\$83,785</b>	<b>\$107,023</b>	<b>\$107,023</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$61,130	\$72,452	\$72,452
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$0	\$1	\$1
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$61,130</b>	<b>\$72,453</b>	<b>\$72,453</b>



**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	01	\$103,479	\$105,718	\$105,718
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$47,319	\$66,424	\$66,424
4570	Disabilities Programs	01	\$97,964	\$97,964	\$97,964
4580	Medicaid Distribution	01	\$8,000	\$8,000	\$8,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$256,762</b>	<b>\$278,106</b>	<b>\$278,106</b>
<b>Other Financing Sources</b>					
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		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$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	01	\$28,486	\$24,374	\$24,374
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	02, 03	\$0	\$80,000	\$80,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$28,486</b>	<b>\$104,374</b>	<b>\$104,374</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$430,163</b>	<b>\$561,956</b>	<b>\$561,956</b>



**Budget Summary**

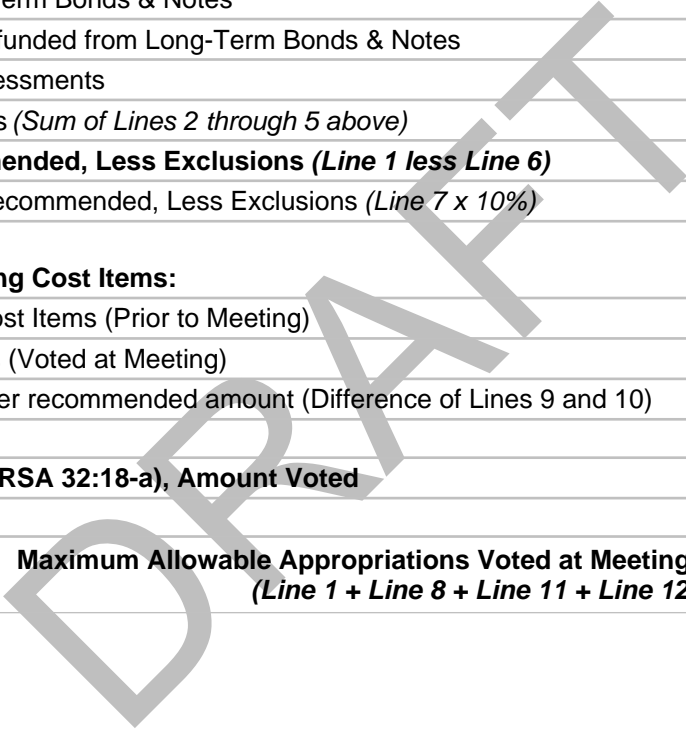
<b>Item</b>	<b>School Board Period ending 6/30/2022 (Recommended)</b>	<b>Budget Committee Period ending 6/30/2022 (Recommended)</b>
Operating Budget Appropriations	\$12,276,388	\$12,276,388
Special Warrant Articles	\$80,000	\$80,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$12,356,388	\$12,356,388
Less Amount of Estimated Revenues & Credits	\$561,956	\$561,956
Less Amount of State Education Tax/Grant	\$3,313,080	\$0
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$8,481,352</b>	<b>\$11,794,432</b>

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**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$12,356,388</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$0
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$12,356,388</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$1,235,639
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	<b>\$13,592,027</b>









**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$4,526,112	\$251,202	(\$15,732)	\$4,761,582
1200-1299	Special Programs	\$2,475,526	\$196,195	(\$211,061)	\$2,460,660
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$52,210	\$5,519	(\$1,759)	\$55,970
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
<b>Instruction Subtotal</b>		<b>\$7,053,848</b>	<b>\$452,916</b>	<b>(\$228,552)</b>	<b>\$7,278,212</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$436,209	\$23,979	\$0	\$460,188
2200-2299	Instructional Staff Services	\$92,447	\$2,631	(\$249)	\$94,829
<b>Support Services Subtotal</b>		<b>\$528,656</b>	<b>\$26,610</b>	<b>(\$249)</b>	<b>\$555,017</b>
<b>General Administration</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$24,291	\$0	\$0	\$24,291
<b>General Administration Subtotal</b>		<b>\$24,291</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,291</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$296,971	\$0	(\$9,443)	\$287,528
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$460,097	\$20,478	\$0	\$480,575
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$393,114	\$14,980	(\$20,173)	\$387,921
2700-2799	Student Transportation	\$713,350	\$13,354	(\$70,000)	\$656,704
2800-2999	Support Service, Central and Other	\$2,077,626	\$251,511	(\$53,107)	\$2,276,030
<b>Executive Administration Subtotal</b>		<b>\$3,941,158</b>	<b>\$300,323</b>	<b>(\$152,723)</b>	<b>\$4,088,758</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$175,329	\$30,223	\$0	\$205,552
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$175,329</b>	<b>\$30,223</b>	<b>\$0</b>	<b>\$205,552</b>



**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$2	\$0	\$0	\$2
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$20,687	\$26,917	\$0	\$47,604
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$65,000	\$0	(\$65,000)	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$12,390	\$11,758	\$0	\$24,148
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$98,077</b>	<b>\$38,675</b>	<b>(\$65,000)</b>	<b>\$71,752</b>
<b>Total Operating Budget Appropriations</b>		<b>\$11,821,362</b>	<b>\$848,747</b>	<b>(\$446,524)</b>	<b>\$12,223,585</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

Account	Explanation
3100	Increase in food service due to anticipated revenue shortfall, contractual expenses and increase in insurance
2200-2299	Increases due to contractual expenditures, Decrease in equipment
1400-1499	Increase in Co-curricular Salaries due to contractual CBA, Decrease in equipment
2310-2319	Increases due to contractual expenditures
2600-2699	Increase in Custodian due to contractual increases, Decrease in utilities, Increase in contractual maintenance agreements, Decrease in new equipment
1100-1199	Maintenance contracts moved from 2400 accounts to 1100, Additional contracted service needed they are student specific and obligated to provide, Decrease due to estimated grant allotment being lower t
2320 (310)	Decrease in management fee based on enrollment
2400-2499	Increase in salaries due to contractual expenditures, Increase in Communication due to contractual monthly rate changed, Increase in multiple year contracts, Increase in travel due to contractual exp
1200-1299	Increase is due to 4.85 additional FTEs added to Sped Aides due to student specific needs, Sped Contracted Services increase is due to changes in student specific services, Summer increased due to cha
2000-2199	No Fte changes only contractual increases, Increase in Sped Appraisal is due to changes in student specific services, Increase in equipment calibration cost
2700-2799	Increase in Transportation Contract due to increase in contractual rate, Decrease in Sped Transportation due to student specific services
2800-2999	Increase to Health Insurance is due to increased rate of 5%, Increase to Dental due to plan changes, Increase in retirement due to rate change from 17.80% to 21.02%, Decrease in fringe benefits is due
5254	Increase due to student enrollment being higher than previous year
5220-5221	Increase in food service due to anticipated revenue shortfall, contractual expenses and increase in insurance

Epsom  
Tax Rate Forecast  
Proposed Budget  
FY2021/2022

EPSOM TAX RATE FORECAST - FY 2021/2022

CURRENT YEAR VOTED BUDGET				FY 21/22 PROPOSED BUDGET				FY 21/22 PROPOSED DEFAULT BUDGET													
				Without Warrant Articles				Without Warrant Articles													
				DRAFT	School Board	CHANGES				Proposed	CHANGES										
			Tax Rate FY20/21		School Board Proposed FY21/22	Increase/ (Decrease)				School Board Default FY21/22	Increase/ (Decrease)										
FUND I OPERATING BUDGET				\$	11,376,782	FUND I OPERATING BUDGET				\$	11,965,118	\$	588,336.00	FUND I OPERATING BUDGET				\$	11,912,315	\$	535,533.00
GRANTS				\$	107,107	GRANTS				\$	105,718	\$	(1,389.00)	GRANTS				\$	105,718	\$	(1,389.00)
FOOD SERVICE				\$	175,329	FOOD SERVICE				\$	205,552	\$	30,223.00	FOOD SERVICE				\$	205,552	\$	30,223.00
				\$	11,659,218	TOTAL FUND 1				\$	12,276,388	\$	617,170.00					\$	12,223,585	\$	564,367.00
WARRANT- TRANSFER TO SPECIAL EDUCATION TRUST FUND				\$	40,000	WARRANT-SPECIAL EDUCATION EDUCATION TRUST FUND				\$	40,000	\$	-	WARRANT-SPECIAL EDUCATION EDUCATION TRUST FUND				\$	40,000	\$	-
*No Tax Impact on warrant articles						*No Tax Impact on warrant articles								*No Tax Impact on warrant articles							
WARRANT- TRANSFER TO BUILDING MAINTENANCE & REPAIR				\$	25,000	WARRANT-BUILDING MAIN. & REPAIR MAINTENANCE & REPAIR				\$	40,000	\$	15,000.00	WARRANT-BUILDING MAIN. & REPAIR MAINTENANCE & REPAIR				\$	40,000	\$	15,000.00
*No Tax Impact on warrant articles						*No Tax Impact on warrant articles								*No Tax Impact on warrant articles							
WARRANT-SUPPORT STAFF NEG. CONTRACT				\$	97,144	WARRANT-TEACHER NEGOTIATED CONTI				\$	-	\$	(97,144.00)	WARRANT-TEACHER NEGOTIATED CON				\$	-	\$	(97,144.00)
				\$	162,144					\$	80,000	\$	(82,144.00)					\$	80,000	\$	(82,144.00)
TOTAL APPROPRIATION				\$	11,821,362	TOTAL APPROPRIATION				\$	12,356,388	\$	535,026.00	TOTAL APPROPRIATION				\$	12,303,585	\$	482,223.00
LESS: ESTIMATED REVENUES				\$	4,978,871	LESS: ESTIMATED REVENUES				\$	3,875,036	\$	(1,103,835.00)	LESS: ESTIMATED REVENUES				\$	3,875,036	\$	(1,103,835.00)
APPROPRIATION TO BE RAISED BY TAXES				\$	6,842,491	APPROPRIATION TO BE RAISED BY TAXES				\$	8,481,352	\$	1,638,861.00	APPROPRIATION TO BE RAISED BY TAXE				\$	8,428,549	\$	1,586,058.00
LOCAL TAX RATE <i>(Assessed Valuation \$507,757.821)</i>					13.48	ESTIMATED LOCAL TAX RATE <i>(Assessed Valuation \$507,757.821)</i>					16.70		3.22	ESTIMATED LOCAL TAX RATE					16.60		3.12
STATE EDUCATION TAX RATE <i>State Education Tax to be raised \$955,276</i> <i>(Assessed Valuation \$500,202,621) No Utilities</i>					1.91	ESTIMATED STATE EDUCATION TAX RATE <i>State Education Tax to be raised \$955,276</i> <i>(Assessed Valuation \$500,202,621) No Utilities</i>					1.91		0.00	ESTIMATED STATE EDUCATION TAX RA					1.91		0.00
TOTAL TAX RATE SET					15.39	TOTAL ESTIMATED TAX RATE					18.61		3.22	TOTAL ESTIMATED TAX RATE					18.51		3.12

# Trust Funds



EPSOM CAPITAL RESERVE & EXPENDABLE TRUSTS							
				School Repair and Improvement Technology Trust Fund	School Building Maintenance Trust Fund	Special Education Trust Fund	Total
				Reserve as of 12/14/2			
FY 16/17	Transfer From						-
	Transfer To						-
	Interest Earned						-
	Market Value Incr/Decr			-	226.80	30.61	50.82
	<b>Total as of 6/30/17</b>			<b>0.00</b>	<b>181,300.06</b>	<b>24,562.27</b>	<b>40,642.00</b>
							<b>246,504.33</b>
FY 17/18	Transfer From						-
	Transfer To					40,000.00	40,000.00
	Interest Earned						-
	Market Value Incr/Decr			-	4,780.18	647.59	1,804.08
	<b>Total as of 6/30/18</b>			<b>-</b>	<b>186,080.24</b>	<b>25,209.86</b>	<b>82,446.08</b>
							<b>293,736.18</b>
FY 18/19	Transfer From						-
	Transfer To				25,000.00	40,000.00	65,000.00
	Interest Earned			10,562.26	2,958.67	7,124.15	20,645.08
	Market Value Incr/Decr			-	-	-	-
	<b>Total as of 6/30/19</b>			<b>-</b>	<b>196,642.50</b>	<b>53,168.53</b>	<b>129,570.23</b>
							<b>379,381.26</b>
FY 19/20	Transfer From						-
	Transfer To				25,000.00	40,000.00	65,000.00
	Interest Earned			9,820.07	4,931.59	10,112.80	24,864.46
	Market Value Incr/Decr			-	538.26	216.65	468.44
	<b>Total as of 6/30/2020</b>			<b>-</b>	<b>207,000.83</b>	<b>83,316.77</b>	<b>180,151.47</b>
							<b>470,469.07</b>
FY 20/21	Transfer From						-
	Pending Transfer To				25,000.00	40,000.00	65,000.00
	Interest Earned			-	-	-	-
	Market Value Incr/Decr			-	-	-	-
	<b>Total as of 6/30/2021</b>			<b>-</b>	<b>207,539.09</b>	<b>108,316.77</b>	<b>220,151.47</b>
							<b>536,007.33</b>

Town of Epsom  
Trustee of Trust Funds  
as of 12/31/2020

<u>Capital Reserve Accounts</u>	<u>Total Principal &amp; Income</u>	<u>Unrealized Gains/Losses</u>	<u>Market Value</u>	
Bridge Capital Reserve	62,470.09	5,814.60	68,284.69	
Fire Apparatus Fund CRF	5,834.82	543.09	6,377.91	
Future Town Office CRF	53,888.45	5,015.83	58,904.28	
Highway Vehicle Equipment CRF	37,030.51	3,446.73	40,477.24	
Land Conservation Fund CRF	40,090.28	3,731.53	43,821.81	
Library Bulding CRF (1995)	0.00	0.00	0.00	
Public Water System Expansion CRF	25,620.99	2,384.75	28,005.74	
Re-evaluation of Property CRF	0.00	0.00	0.00	
Road Reconstruction CRF	449,757.92	41,862.61	491,620.53	
School Repair & Improvement CRF (2000)	196,596.43	18,298.82	214,895.25	
<b>Total Capital Reserve Accounts</b>	<b><u>\$ 871,289.49</u></b>	<b><u>\$ 81,097.96</u></b>	<b><u>\$ 952,387.45</u></b>	
<u>Trust Funds</u>				
Cemetery Road Maint. Trust Fund (2000)	904.00	84.14	988.14	
Cemetery Maint. Expendable Trust Fund (2011)	21,226.13	1,975.69	23,201.82	
Epsom Old Home Day Fireworks Fund	27.06	3.38	30.44	
Government Buildings Maintenance Exp Trust Fund	10,004.07	931.16	10,935.23	
Historic Town-Owned Bldgs Maint. Exp Trust Fund	36,801.94	3,425.45	40,227.39	
Meetinghouse Historic Trust Fund	11,226.91	1,044.98	12,271.89	
New Library Collection Fund Trust Fund	22,829.05	2,124.88	24,953.93	
School Bldg Maint & Repair Trust Fund (2007)	104,139.24	9,693.08	113,832.32	
Special Education Trust Fund	211,112.88	19,649.98	230,762.86	
Village District - Pipe Cleaning CRF (1987)	0.00	0.00	0.00	
Village District Water System Maintenance Fund	122,658.61	11,416.83	134,075.44	
Webster Park Reforestation Trust Fund	1,049.77	131.02	1,180.79	
				<u>Principal Amount per Trust Doc's</u>
Lillian Morrison - Fire Fund	60,686.67	7,574.31	68,260.98	50,000.00
Lillian Morrison - Police Fund	76,382.27	9,533.27	85,915.54	50,000.00
Lillian Morrison - Town Fund	184,097.68	22,977.09	207,074.77	120,000.00
Library - Charles S Hall	228.45	28.51	256.96	200.00
Library - Gilbert H Knowles	1,142.43	142.59	1,285.02	1,000.00
Library - Mary A Evans	571.24	71.30	642.54	500.00
Library - May S Brown	571.24	71.30	642.54	500.00
Library - Susan EP Forbes	2,284.90	285.18	2,570.08	2,000.00
Library - Warren Tripp	228.45	28.51	256.96	200.00
Cemetery Perpetual Care	62,340.03	7,780.80	70,120.83	
Gossville Cemetery Fund	12,193.37	1,134.94	13,328.31	
<b>Total Trust Fund Accounts</b>	<b><u>\$ 942,706.39</u></b>	<b><u>\$ 100,108.39</u></b>	<b><u>\$ 1,042,814.78</u></b>	
<b>Total CRF and Trust Fund Accounts</b>	<b><u>\$ 1,813,995.88</u></b>	<b><u>\$ 181,206.35</u></b>	<b><u>\$ 1,995,202.23</u></b>	