



Default Budget of the Municipality

Epsom

For the period beginning January 1, 2018 and ending December 31, 2018

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: January 29, 2018

GOVERNING BODY 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
Donald Harty	Selectman	
Janice Bous	Selectman	
Helen Curley	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	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$207,552	\$1,200	\$0	\$208,752
4140-4149	Election, Registration, and Vital Statistics	\$56,365	\$51	\$0	\$56,416
4150-4151	Financial Administration	\$168,883	\$488	\$0	\$169,371
4152	Revaluation of Property	\$16,720	\$0	\$0	\$16,720
4153	Legal Expense	\$20,000	\$0	\$0	\$20,000
4155-4159	Personnel Administration	\$242,810	\$359	\$0	\$243,169
4191-4193	Planning and Zoning	\$70,347	\$259	\$0	\$70,606
4194	General Government Buildings	\$24,310	\$0	\$0	\$24,310
4195	Cemeteries	\$11,360	\$0	\$0	\$11,360
4196	Insurance	\$2,400	\$0	\$0	\$2,400
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$820,747	\$2,357	\$0	\$823,104
Public Safety					
4210-4214	Police	\$653,646	\$1,450	\$0	\$655,096
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$561,398	\$1,522	\$0	\$562,920
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$7,437	\$0	\$0	\$7,437
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$1,222,481	\$2,972	\$0	\$1,225,453
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$130,431	\$0	\$0	\$130,431
4312	Highways and Streets	\$643,715	\$0	\$0	\$643,715
4313	Bridges	\$3,000	\$0	\$0	\$3,000
4316	Street Lighting	\$550	\$0	\$0	\$550
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$777,696	\$0	\$0	\$777,696
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$197,681	\$9,884	\$0	\$207,565
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	\$20	\$0	\$0	\$20
Sanitation Subtotal		\$197,701	\$9,884	\$0	\$207,585



**2018
MS-DTB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$6,000	\$0	\$0	\$6,000
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$6,000	\$0	\$0	\$6,000
Electric					
4351-4352	Administration and 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	Administration	\$4,061	\$0	\$0	\$4,061
4414	Pest Control	\$412	\$0	\$0	\$412
4415-4419	Health Agencies, Hospitals, and Other	\$6,510	\$0	\$0	\$6,510
Health Subtotal		\$10,983	\$0	\$0	\$10,983
Welfare					
4441-4442	Administration and Direct Assistance	\$18,911	\$0	\$0	\$18,911
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$25,400	\$0	\$0	\$25,400
Welfare Subtotal		\$44,311	\$0	\$0	\$44,311
Culture and Recreation					
4520-4529	Parks and Recreation	\$35,000	\$0	\$0	\$35,000
4550-4559	Library	\$221,795	\$0	\$0	\$221,795
4583	Patriotic Purposes	\$1,500	\$0	\$0	\$1,500
4589	Other Culture and Recreation	\$2,500	\$0	\$0	\$2,500
Culture and Recreation Subtotal		\$260,795	\$0	\$0	\$260,795
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$7,500	\$0	\$0	\$7,500
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$40	\$0	\$0	\$40
Conservation and Development Subtotal		\$7,540	\$0	\$0	\$7,540



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$0	\$0	\$0	\$0
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
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$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		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$3,348,254	\$15,213	\$0	\$3,363,467



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4140-4149	Software support fee
4130-4139	Town Office rent increase
4150-4151	Software support fee & mapping contract
4220-4229	Dispatch increase
4155-4159	Dental insurance premium increase
4191-4193	CNHRP membership dues increase
4210-4214	Dispatch and software support fee increase
4324	BCEP assessment increase