



Default Budget of the School District
Epping Local School

For the period beginning July 1, 2018 and ending June 30, 2019

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: _____

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
David Mylott	Chairman	
Deborah Brooks	Vice-Chair	
Nicole Carleton	Member	
Heather Clark	Member	
Daniel Haugh	Member	

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
Instruction					
1100-1199	Regular Programs	\$6,696,503	(\$3,563)	(\$27,900)	\$6,665,040
1200-1299	Special Programs	\$3,124,237	(\$48,521)	\$0	\$3,075,716
1300-1399	Vocational Programs	\$101,844	\$13,986	\$0	\$115,830
1400-1499	Other Programs	\$437,338	\$6,823	\$0	\$444,161
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		\$10,359,922	(\$31,275)	(\$27,900)	\$10,300,747
Support Services					
2000-2199	Student Support Services	\$1,405,188	\$104,770	(\$1,299)	\$1,508,659
2200-2299	Instructional Staff Services	\$974,065	(\$14,436)	(\$15,000)	\$944,629
Support Services Subtotal		\$2,379,253	\$90,334	(\$16,299)	\$2,453,288
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$57,100	(\$5,195)	\$0	\$51,905
General Administration Subtotal		\$57,100	(\$5,195)	\$0	\$51,905
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$812,371	\$161	\$0	\$812,532
2400-2499	School Administration Service	\$1,155,100	(\$14,493)	(\$10,675)	\$1,129,932
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$1,703,459	\$20,793	\$0	\$1,724,252
2700-2799	Student Transportation	\$746,855	\$22,361	\$0	\$769,216
2800-2999	Support Service, Central and Other	\$191,204	\$11,802	\$0	\$203,006
Executive Administration Subtotal		\$4,608,989	\$40,624	(\$10,675)	\$4,638,938
Non-Instructional Services					
3100	Food Service Operations	\$422,045	\$0	\$0	\$422,045
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$422,045	\$0	\$0	\$422,045
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
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
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$635,000	\$30,000	\$0	\$665,000



Appropriations

5120	Debt Service - Interest	\$268,589	(\$65,904)	\$0	\$202,685
	Other Outlays Subtotal	\$903,589	(\$35,904)	\$0	\$867,685

Fund Transfers

5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$538,746	\$0	\$0	\$538,746
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	\$538,746	\$0	\$0	\$538,746

Total Operating Budget Appropriations		\$19,269,644	\$58,584	(\$54,874)	\$19,273,354
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Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Insurance Changes
5120	Per Bond Schedule
5110	Per Bond Schedule
2200-2299	Change In Staff/One time Security Camera Expense
1400-1499	Change in Staff
2310-2319	Reduction in Audit Costs
2600-2699	Change in Staff/Increase in Property Insurance
1100-1199	Change in Staff/One Time Equipment
2400-2499	Change in Staff/One time equipment purchases
1200-1299	Changes in Out of District Placements
2000-2199	Change in Staff/One time Equipment Purchase
2700-2799	Cost per bid
2800-2999	Per union agreement
1300-1399	Increase in Tuition Rate