



2020
MS-DTB

Default Budget of the Municipality

Epsom

For the period beginning January 1, 2020 and ending December 31, 2020

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 24, 2020

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
VIRGINIA J. Drew	Selectman	Virginia J. Drew
Cheryl C. Gilpatrick	Selectman	Cheryl C. Gilpatrick
HUGH A. Curley	Selectman	Hugh A. Curley

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	\$222,530	\$3,984	\$0	\$226,514
4140-4149	Election, Registration, and Vital Statistics	\$58,160	\$4,260	\$0	\$62,420
4150-4151	Financial Administration	\$181,399	\$36,073	\$0	\$217,472
4152	Revaluation of Property	\$16,720	\$5,280	\$0	\$22,000
4153	Legal Expense	\$20,000	\$0	\$0	\$20,000
4155-4159	Personnel Administration	\$264,491	\$21,256	\$0	\$285,747
4191-4193	Planning and Zoning	\$75,133	\$1,698	\$0	\$76,831
4194	General Government Buildings	\$25,860	\$0	\$0	\$25,860
4195	Cemeteries	\$11,360	\$0	\$0	\$11,360
4196	Insurance	\$2,700	\$0	\$0	\$2,700
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$878,353	\$72,551	\$0	\$950,904
Public Safety					
4210-4214	Police	\$686,693	\$18,533	\$0	\$705,226
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$549,121	\$13,924	\$0	\$563,045
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$9,561	\$0	\$0	\$9,561
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$1,245,375	\$32,457	\$0	\$1,277,832
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$134,659	\$4,616	\$0	\$139,275
4312	Highways and Streets	\$586,637	\$0	\$0	\$586,637
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		\$724,846	\$4,616	\$0	\$729,462



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$207,565	\$36,328	\$0	\$243,893
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$10	\$0	\$0	\$10
4329	Other Sanitation	\$10	\$0	\$0	\$10
Sanitation Subtotal		\$207,585	\$36,328	\$0	\$243,913
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	\$151	\$0	\$4,212
4414	Pest Control	\$412	\$0	\$0	\$412
4415-4419	Health Agencies, Hospitals, and Other	\$7,510	\$0	\$0	\$7,510
Health Subtotal		\$11,983	\$151	\$0	\$12,134
Welfare					
4441-4442	Administration and Direct Assistance	\$18,834	\$659	\$0	\$19,493
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$25,450	\$0	\$0	\$25,450
Welfare Subtotal		\$44,284	\$659	\$0	\$44,943
Culture and Recreation					
4520-4529	Parks and Recreation	\$37,270	\$0	\$0	\$37,270
4550-4559	Library	\$223,732	\$4,746	\$0	\$228,478
4583	Patriotic Purposes	\$1,500	\$0	\$0	\$1,500
4589	Other Culture and Recreation	\$2,500	\$0	\$0	\$2,500
Culture and Recreation Subtotal		\$265,002	\$4,746	\$0	\$269,748



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$15,950	\$0	\$0	\$15,950
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$620	\$0	\$0	\$620
Conservation and Development Subtotal		\$16,570	\$0	\$0	\$16,570
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		\$3,399,998	\$151,508	\$0	\$3,551,506



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4311	Additional pay period
4411	Additional pay period
4441-4442	Additional pay period
4140-4149	Pay out of accrued time, additional pay period
4130-4139	Office rent increase, additional pay period
4150-4151	Pay out of accrued time, additional pay period.
4220-4229	Additional pay period
4550-4559	Additional pay period
4155-4159	Increased cost due to participation & premium increase
4191-4193	Additional pay period
4210-4214	Additional pay period
4152	Reval year additional cost
4324	Increase in assessment