



Default Budget of the School District

Epping Local School

For the period beginning July 1, 2024 and ending June 30, 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: 1/22/2024

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
Heather Clark	Chair	Heather B Clark
Ben Leavitt	member	Benjamin B. Leavitt
Julie Knight	member	Julie Knight
Jennifer Jacoby	member	Jennifer Jacoby
Robin O'Day	member	Robin A. O'Day

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

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$4,859,661	\$446,963	\$0	\$5,306,624
1200-1299	Special Programs	\$3,069,254	\$77,188	\$0	\$3,146,442
1300-1399	Vocational Programs	\$165,500	\$67,305	\$0	\$232,805
1400-1499	Other Programs	\$320,134	(\$277)	\$0	\$319,857
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		\$8,414,549	\$591,179	\$0	\$9,005,728
Support Services					
2000-2199	Student Support Services	\$1,227,133	\$212,722	\$0	\$1,439,855
2200-2299	Instructional Staff Services	\$987,280	\$19,885	\$0	\$1,007,165
Support Services Subtotal		\$2,214,413	\$232,607	\$0	\$2,447,020
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$87,175	(\$15,100)	\$0	\$72,075
General Administration Subtotal		\$87,175	(\$15,100)	\$0	\$72,075
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$607,074	\$28,684	\$0	\$635,758
2400-2499	School Administration Service	\$832,821	(\$4,308)	\$0	\$828,513
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$1,619,924	(\$118,489)	(\$10,000)	\$1,491,435
2700-2799	Student Transportation	\$922,224	(\$39,800)	\$0	\$882,424
2800-2999	Support Service, Central and Other	\$6,268,570	\$427,700	\$0	\$6,696,270
Executive Administration Subtotal		\$10,250,613	\$293,787	(\$10,000)	\$10,534,400
Non-Instructional Services					
3100	Food Service Operations	\$430,083	\$18,288	\$0	\$448,371
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$430,083	\$18,288	\$0	\$448,371



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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	\$1,045,691	(\$5,691)	\$0	\$1,040,000
5120	Debt Service - Interest	\$67,638	\$11,761	\$0	\$79,399
Other Outlays Subtotal		\$1,113,329	\$6,070	\$0	\$1,119,399
Fund Transfers					
5220-5221	To Food Service	\$1	\$0	\$0	\$1
5222-5229	To Other Special Revenue	\$462,822	(\$857)	\$0	\$461,965
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		\$462,823	(\$857)	\$0	\$461,966
Total Operating Budget Appropriations		\$22,972,989	\$1,125,974	(\$10,000)	\$24,088,963



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	staff increases
5120	interest bond
5110	payment bond
3100	staff increases
2200-2299	Change in staff salaries
1400-1499	change in salary athletic director
2310-2319	increase auditor decrease board expenses
2600-2699	less savings in oil and one time expense
1100-1199	CBA increases
2400-2499	change in staff
1200-1299	CBA increases
2000-2199	CBA increases
2700-2799	one year sped extension
2800-2999	CBA increase and health increase
5222-5229	reduced grants
1300-1399	SST increase tuition