

**EPPING SCHOOL DISTRICT  
MAJOR CHANGES and TAX IMPACT ANALYSIS 2018-2019**

|   |                          |                  |
|---|--------------------------|------------------|
| Health Insurance rate increases (GMR .8%)   | (\$26,809)               | (\$0.04)         |
| Dental Insurance rate increases (GMR 2.3%)  | \$4,540                  | \$0.01           |
| Teacher Agreement - year 3  | \$182,295                | \$0.26           |
| Special Education decreases - tuition, services, & transportation                           | (\$70,328)               | (\$0.10)         |
| Regular Transportation increase per bid   | \$10,300                 | \$0.01           |
| <b>Subtotal of contractual increases</b>  | <b>\$99,998</b>          | <b>\$0.14</b>    |
| Non-Union Staff Salaries & Benefit Increase - custodians, administrators, & assistants      | \$55,543                 | \$0.08           |
| New Position: Curriculum, Instruction & Assessment Specialist                               | \$67,453                 | \$0.10           |
| Family Consumer Science Teacher (increased from .6 FTE to 1.0 FTE)                          | \$54,393                 | \$0.08           |
| Vocational Program cost increase  | \$13,986                 | \$0.02           |
| Purchase of an OAE Hearing Screener for Elementary Nurses                                   | \$5,600                  | \$0.01           |
| MTSS Consultant (formerly referred to as RTI)   | \$15,000                 | \$0.02           |
| Math Consultant for Elementary  | \$3,000                  | \$0.00           |
| Space evaluation study in the Elementary School   | \$10,000                 | \$0.01           |
| Install new Voip Phone System and the Middle/High (phone system has been hacked twice)      | \$49,149                 | \$0.07           |
| Summer Technology Assistant (July & August only)  | \$5,942                  | \$0.01           |
| Increased substitute pay by \$10/day  | \$21,260                 | \$0.03           |
| 5 Wireless TV's for each the Middle and High Schools  | \$11,600                 | \$0.02           |
| Superintendent office professional development  | \$3,500                  | \$0.00           |
| Position Cut: Special Ed Building Coordinator   | (\$91,393)               | (\$0.13)         |
| Position Cut: Elementary Teacher (was added 2 years ago because of large class sizes)       | (\$71,414)               | (\$0.10)         |
| Reduced Textbooks and Reference lines as Chromebook use increases                           | (\$8,305)                | (\$0.01)         |
| Cut software lines across the budget (Tech coaches now reviewing all software to cut costs) | (\$14,000)               | (\$0.02)         |
| Reduction of Audit expense per bid  | (\$5,195)                | (\$0.01)         |
| Reduced Playground Maintenance  | (\$7,500)                | (\$0.01)         |
| Reduced Repair of Equipment-Facilities  | (\$7,000)                | (\$0.01)         |
| Reduced Repair of grounds   | (\$9,428)                | (\$0.01)         |
| Reduced Fuel Oil estimate   | (\$16,000)               | (\$0.02)         |
| Debt Service lower than prior year  | (\$35,904)               | (\$0.05)         |
| Reduction of Postage (all functions)  | (\$6,700)                | (\$0.01)         |
| Reduction in New Equipment - High School  | (\$13,400)               | (\$0.02)         |
| Reduction in Athletic Equipment - High School   | (\$5,011)                | (\$0.01)         |
| Supplies reduced over all functions   | (\$21,446)               | (\$0.03)         |
| Reduction of Tuition Reimbursement (non-CBA) and Teacher Workshops-CBA                      | (\$10,000)               | (\$0.01)         |
| Reduction of Homeless Transportation  | (\$7,000)                | (\$0.01)         |
| All other general fund lines  | (\$56,479)               | (\$0.08)         |
| <b>GENERAL FUND</b> Expense Increase:   | <b>\$30,249</b>          | <b>\$0.043</b>   |
| Revenue Increase  | (\$165,859)              | \$0.235          |
| <b>FOOD SERVICE</b> Expense Increase:   | <b>\$9,099</b>           | <b>\$0.013</b>   |
| Revenue Increase  | <b>\$9,099</b>           | <b>(\$0.013)</b> |
| <b>FEDERAL FUNDS/GRANTS</b> Expense Increase:   | <b>\$0</b>               | <b>\$0.000</b>   |
| Revenue Increase  | <b>\$0</b>               | <b>\$0.000</b>   |
| <b>NET TAX IMPACT</b>   | <b>\$196,108</b>         | <b>\$0.277</b>   |
| <b>Impact on local tax rate</b>   | <b>\$1 = \$707,214.8</b> |                  |