

EPPING SCHOOL DISTRICT  
 BUSINESS ADMINISTRATOR'S REPORT - Revised, see end of report  
 August 20, 2009

**Year End** - Attached are copies of the Revenues and Expenses for the Epping School District for June 30, 2009. The District ended the fiscal year with a fund balance of \$472,678. This is about \$5,000 lower than the estimate at our last meeting due to several June bills coming in after that meeting.

Copies of the DOE 25 report to the State are attached. The School Board will need to sign hard copies at the meeting on Thursday.

**Tuition Rate** – The School Board needs to approve the tuition rates for 2009-2010 as follows:  
 Elementary \$13,127.36; Middle \$13,604.60; High \$13,988.32

Last year completed the Fremont student withdrawal so increases in tuition should begin to stabilize. Our student population has been decreasing while the cost of health, utilities and collective bargaining items continue to increase. We have countered by cutting costs where possible, but the net result is that per pupil cost in the District has continued to rise as Fremont tuition students leave the high school. The School Board needs to approve the tuition rates for 2009-2010 as follows: Elementary \$13,127.36; Middle \$13,604.60; High \$13,988.32

Below is the comparison of 2007-2008 and 2008-2009:

|   | <b>ELEM</b>  | <b>MD/JH</b> | <b>HGH</b>   | <b>TOTAL</b>  |
|---|--------------|--------------|--------------|---------------|
| A VE DAILY MEMBERSHIP 2007-2008           | 416.30       | 224.60       | 342.40       | 983.30        |
| A VE DAILY MEMBERSHIP 2008-2009           | 416.92       | 208.05       | 298.35       | 923.32        |
| A VE DAILY MEMBERSHIP CHANGE              | 0.62         | (16.55)      | (44.05)      | (59.98)       |
| TOTAL PUPIL COST 2007-2008                | 5,220,351.27 | 2,843,964.98 | 4,250,014.59 | 12,314,330.84 |
| TOTAL PUPIL COST 2008-2009                | 5,473,057.98 | 2,830,437.24 | 4,173,414.55 | 12,476,909.77 |
| TOTAL PUPIL COST CHANGE                   | 252,706.71   | (13,527.74)  | (76,600.04)  | 162,578.93    |
| <b>COST PER PUPIL (TUITION) 2007-2008</b> | 12,569.16    | 12,660.66    | 13,718.00    | 12,975.28     |
| <b>COST PER PUPIL (TUITION) 2008-2009</b> | 13,127.36    | 13,604.60    | 13,988.32    | 13,513.09     |
| <b>COST PER PUPIL CHANGE</b>              | 558.20       | 943.94       | 270.32       | 537.81        |

The costs for 2007-2008 are per the DOE website, as adjusted in March 2009. Costs for 2008-2009 are per the DOE 25 report and will be adjusted by the State sometime in the spring of 2010. The total pupil cost contains adjustments per the State formula for calculating per pupil. These adjustments are detailed in the charts on the following page.

| <b>PERPUPILCOST2007-2008</b>            | <b>ELEM</b>  | <b>MD/JH</b> | <b>HGH</b>   | <b>TOTAL</b>  |
|---|--------------|--------------|--------------|---------------|
| CURRENT EXPENDITURES                    | 5,643,303.38 | 3,065,890.36 | 5,055,089.65 | 13,764,283.39 |
| LESS: FOOD SERVICE REVENUE              | 70,746.21    | 49,649.84    | 75,708.26    | 196,104.31    |
| LESS: TRANSPORTATION EXPENDITURES       | 243,384.25   | 81,713.89    | 137,441.87   | 462,540.01    |
| LESS: SUPPLMT EXPENDITURES              | 108,821.65   | 90,561.65    | 591,924.93   | 791,308.23    |
| PUPIL COST                              | 5,220,351.27 | 2,843,964.98 | 4,250,014.59 | 12,314,330.84 |
| A VE DAILY MEMBERSHIP                   | 416.30       | 224.60       | 342.40       | 983.30        |
| <b>COSTPERPUPIL</b>                     | 12,539.88    | 12,662.36    | 12,412.43    | 12,523.47     |
| State Adjustment to Cost                | 29.28        | (1.70)       | (3.85)       | 23.73         |
| Adjustment to ADM (for Voc Ed students) |              |              | (32.50)      | (32.50)       |
| Adjusted Cost per Pupil                 | 12,569.16    | 12,660.66    | 13,718.00    | 12,975.28     |

| <b>PERPUPILCOST2008-2009</b>      | <b>ELEM</b>  | <b>MD/JH</b> | <b>HGH</b>   | <b>TOTAL</b>  |
|-----------------------------------|--------------|--------------|--------------|---------------|
| CURRENT EXPENDITURES              | 5,803,680.54 | 3,091,880.16 | 5,115,015.18 | 14,010,575.88 |
| LESS: FOOD SERVICE REVENUE        | 66,073.39    | 59,196.61    | 90,262.55    | 215,532.55    |
| LESS: TRANSPORTATION EXPENDITURES | 159,027.29   | 100,688.56   | 255,621.36   | 515,337.21    |
| LESS: SUPPLMT EXPENDITURES        | 105,521.88   | 101,557.75   | 595,716.72   | 802,796.35    |
| PUPIL COST                        | 5,473,057.98 | 2,830,437.24 | 4,173,414.55 | 12,476,909.77 |
| A VE DAILY MEMBERSHIP             | 416.92       | 208.05       | 298.35       | 923.32        |
| <b>COSTPERPUPIL</b>               | 13,127.36    | 13,604.60    | 13,988.32    | 13,513.09     |
| Adjustment to Cost                |              |              |              | 0.00          |
| Adjustment to ADM                 |              |              |              | 0.00          |
| Adjusted Cost per Pupil           | 13,127.36    | 13,604.60    | 13,988.32    | 13,513.09     |

**Summer Projects** – This summer the District has replaced the sixty plus year old boiler at the SAU with two Bolderus oil units and has replaced the radiators throughout the building so that rooms now can control temperature individually. This should result in a significant reduction in amount of fuel used. The woodwork on the outside of the building has also been painted.

At the elementary school, replacement of the skylights has been completed. Furniture that failed to meet fire code has been replaced.

In the high school two temporary walls that did not meet fire code have been removed, and the sinks in the family consumer science room have been replaced, while those in the old science room have simply been removed. The middle school gym floor has been refinished with the school mascot being added to the center logo.

A maintenance garage (the last expense associated with the addition capital project) has been erected outside the high school. The District has also purchased a truck so that custodial staff will no longer have to use their own vehicles for all District work.

The two tractors that can be seen on the fields are from Massey Ferguson and are being used on a trial basis to see which one is most appropriate for our needs.

**Fields Project** – Hiltz has completed their work on the fields project. The grass is already growing and the fields are turning green. It looks wonderful! I have held \$8,663.40 in retainage and would like to release this final amount to Hiltz now that the work is complete.

**Kitchen Equipment** - I will bring information on kitchen equipment to the meeting on Thursday. The cooking range has arrived and been installed in the middle high cafeteria. The walk-in freezer is on order.

**New School Year** – We are looking forward to the start of another school year. The year will begin with new teacher orientation next Wednesday, August 26. Returning staff are back on August 31, with students returning the day after Labor Day, Tuesday, September 8.

ADDENDUM:

**Revised Estimated Revenues** – Revised revenue calculation for the DOE is complete and shows an estimated tax impact of \$0.45 which is 28 cents less than our original estimate of \$0.73. This is due to the fund balance being \$472,000 rather than \$100,000 as in budget.

**Budget Timeline 2009-2010** – The budget timeline for SB2 towns is largely determined by State requirements. Attached is a draft timeline for your review. The timeline also went to the Budget Committee last night for their review.

**Waste Removal Bids** - We received three bids for trash removal. Waste Management, our current carrier, was the lowest bid. I recommend staying with Waste Management as our new carrier. Their cost for extra pick-up's is higher than the other two, but we have not required any extra pick-up's (other than during construction of the middle school).

Respectfully submitted,

Martha Williamson