



EJSD FY'12 Budget

March 14, 2011

Contents:

- EJSD General & Capital Plan
- EJRP General & Capital Plan



Board Guidance

EJSD General Fund

Maintain the high level of educational quality presently found in the District

Support the essential elements of the School Action Plan analyzing current practices as well as unfunded requirements and adjusting as necessary for enrollment

Be sensitive to the burden on tax payers by decreasing Education Spending by at least \$240,439 to meet the Challenges for Change reduction target

EJSD Capital Fund

Propose continued, responsible reductions. Make recommendations relating to the depletion of the Capital Reserve Fund and how it will impact the taxpayer

EJRP General Fund

Level Tax Rate – Propose a balanced budget with the Property Tax revenue being calculated off the current municipal tax rate.

EJRP Capital Fund

Propose a Capital Plan constrained by \$75,000 per year.



At A Glance

★ Denotes Budget Articles for Australian Ballot – Look for additional referendum article related to EJRP governance

■ EJSD General Fund

- ★ ➤ Total budget = **\$15,743,203**
- Represents a **decrease** of \$260,986 or **-1.6%**
- Education Spending shows a **decrease** of \$296,051 or **-2.2%**
- **Exceeds** Challenges for Change (C4C) target of \$240,439

■ EJSD Capital Plan

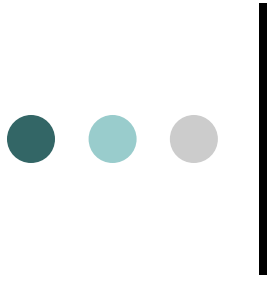
- ★ ➤ Total budget = **\$261,000** – reflects a **decrease** of \$23,700 or **-8.3%**

■ EJRP General Fund

- ★ ➤ Total budget = **\$1,508,966**
- Represents a **decrease** of \$21,022 or **1.4%**
- Constrained by **level tax rate** (\$0.0651)
- About 60% of the budget is funded by program revenues

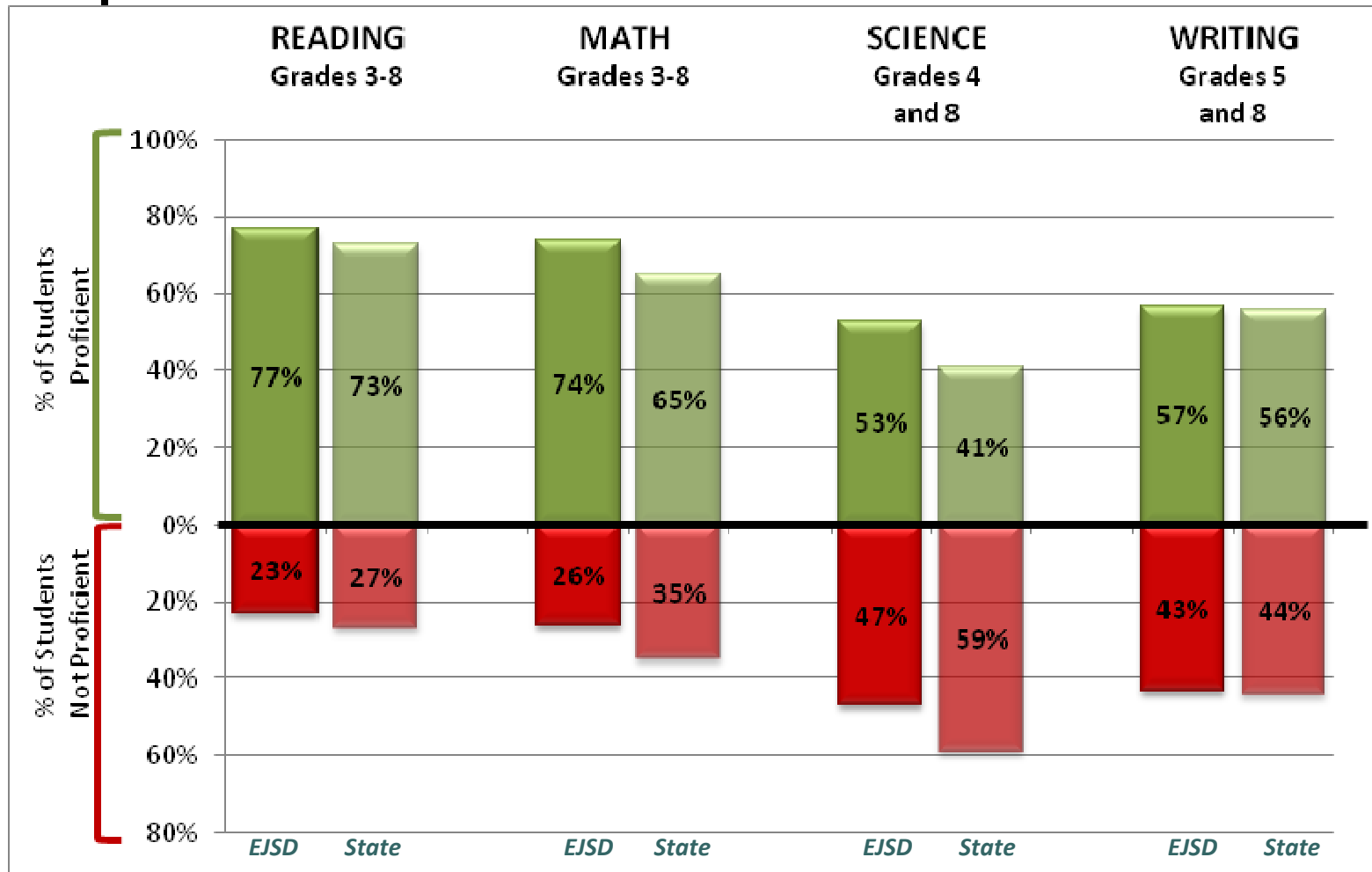
■ EJRP Capital Plan

- ★ ➤ Total budget = **\$75,000** – held at FY'11 level



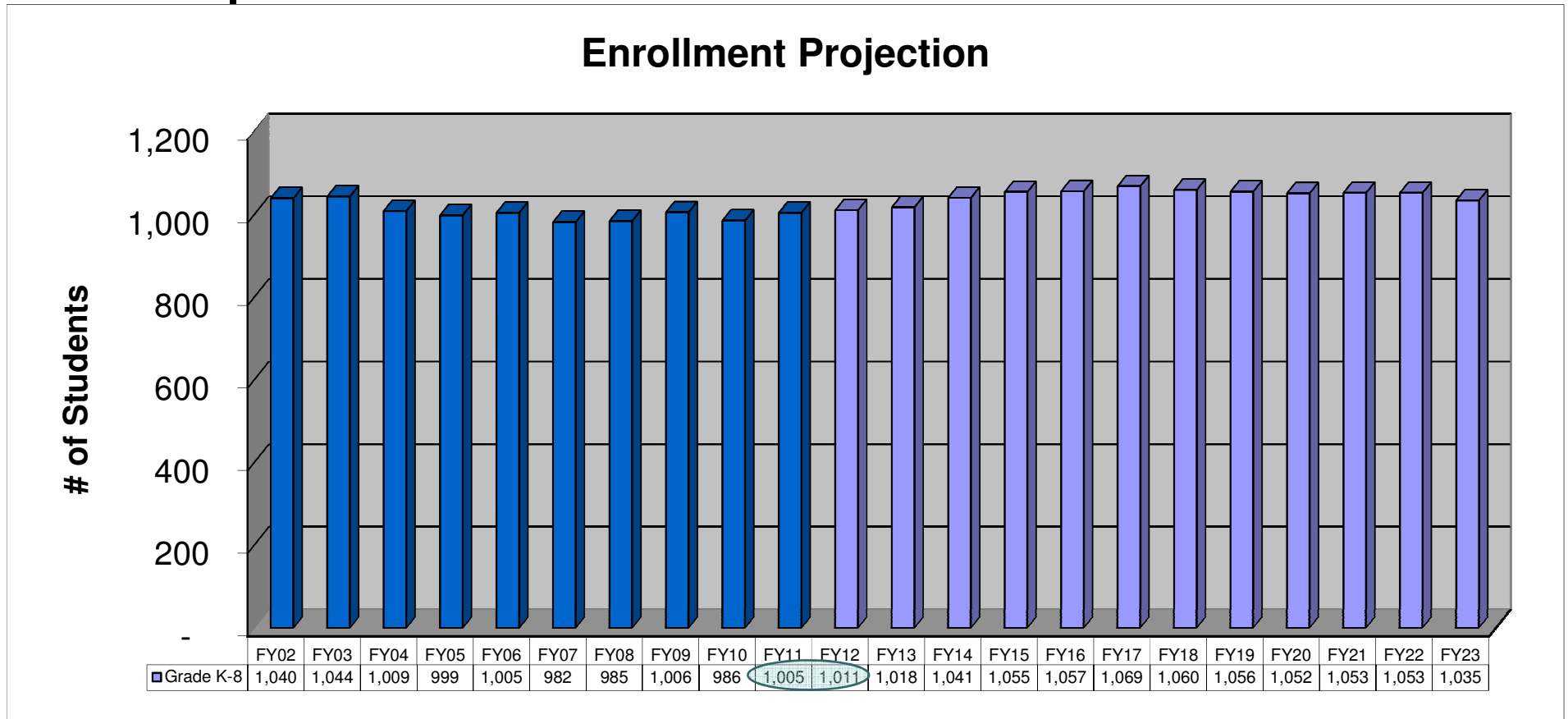
School District General Fund

Educational Quality





EJSD Enrollment Projections



- **FY'11 projection was for 1,000 and the Oct 1 count was 1,005 (0.5% variance)**
- **Projection shows an increase which levels off around 1,050**
 - Projected increase in birth rates



Budget Overview

Description	FY'11	FY'12	Change	% Change
Total Expense Budget	\$16,004,189	\$15,743,203	(\$260,986)	-1.63%
- Non-Tax Revenue	\$2,787,141	\$2,822,206	\$35,065	1.26%
+ Capital Fund Contribution	\$100,000	\$100,000	\$0	0.00%
= Education Spending (ES)	\$13,317,048	\$13,020,997	(\$296,051)	-2.22%
÷ Equalized Pupil (EP) Count	998.75	1,013.26	14.51	1.45%
= ES/EP	\$13,333.72	\$12,850.60	(\$483.12)	-3.62%
÷ Base Education Amount	\$8,544.00	\$8,544.00	\$0.00	
= District Spending Adj (ES/EP / Base Ed Amt)	156.059%	150.405%	-5.654%	

Amount to be voted on

Key factor in tax rate calculation

Comparable for C4C target



\$19M Federal Education Jobs Fund (EJF)

- Federal intent: Save or create education jobs
- State intent: Bridge to achieve C4C targets
- EJSD allocated \$222,859 – must be used for salary & benefit costs, but can free up money for other requirements
- Funds are available from now until September 2012 (FY'13)
- Options for use of EJF money:

1. Apply to FY'11 personnel costs and under-execute budget

- Increases FY'13 fund balance revenue, but could cause a 'cliff' in FY'14

2. Increase local revenues in the FY'12 (and/or FY'13) budget, but leave investments as is

- Further decreases FY'12 tax rate, but causes a jump in FY'13 or '14 when revenue dries up.

3. Increase local revenues in FY'12 (and/or FY'13) and increase investments for temporary requirements or requirements with a future tax rate benefit

- Avoids negative tax rate implications when revenue dries up
- FY'12 tax rate decreases slightly while guarding against a future increase



Application of EJF Money

- EJSD plans to utilize the \$222,859 from FY'11 through FY'13 in the following ways:
 - FY'11
 - \$15K to cover long range facility study – one-time cost for temporary revenue
 - \$62.4K for existing costs which may lead to under execution and additional fund balance to carry forward in FY'13 – can reserve for a specific purpose to avoid a temporary and significant increase in FY'13 revenue
 - FY'12
 - \$72.8K to increase preschool access by entering into two additional private preschool agreements
 - This is not a temporary investment, but we receive a tax rate benefit after two years – when we get to count the children as students
 - FY'13
 - \$72.8K to continue private preschool agreements
 - Revenue dries up in FY'14, but the tax rate benefit will kick in



Challenges for Change (C4C)

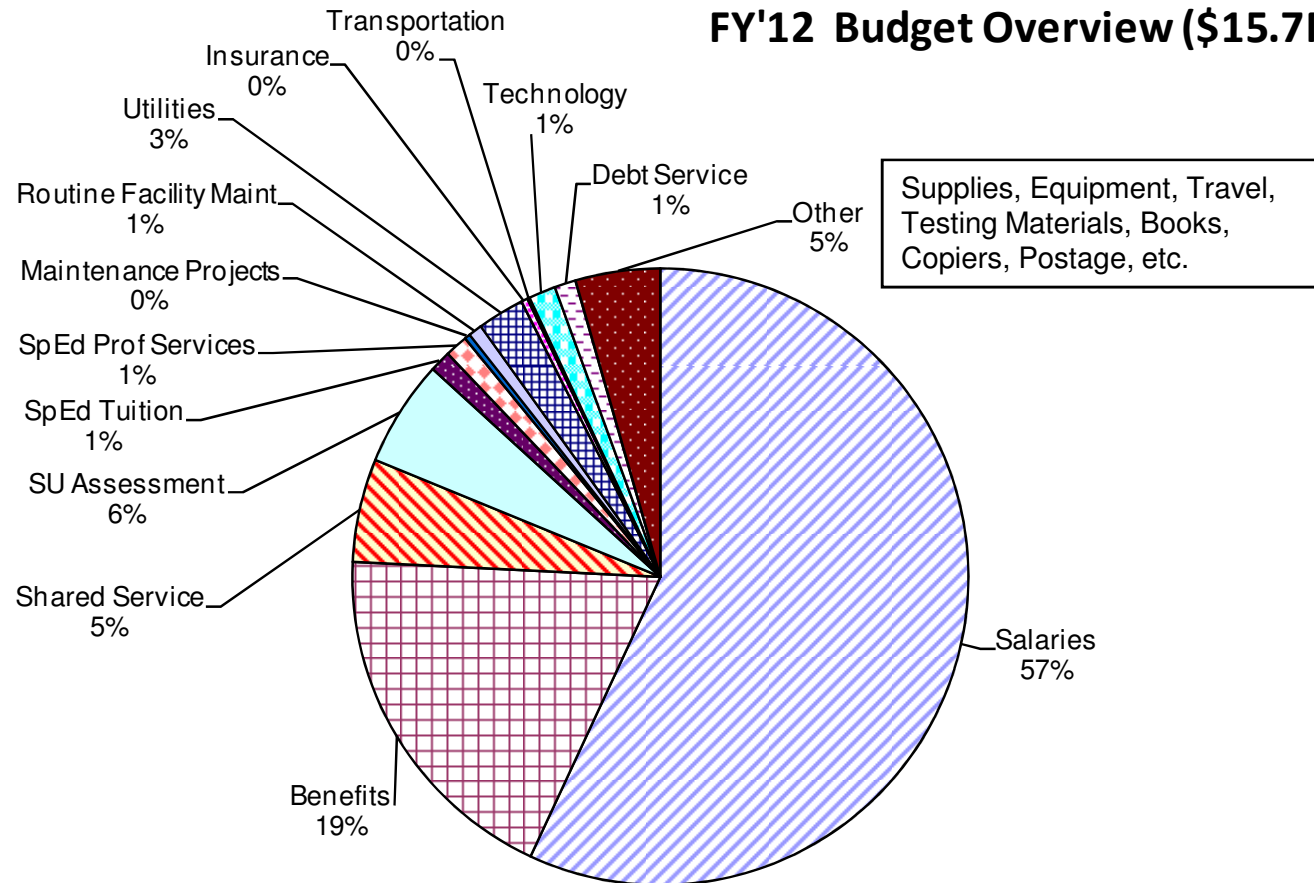
Reduction Target	-\$240,439
Rev: Higher Fund Balance	-\$50,000
Salary & Benefit Assumptions	-\$68,041
Computer Tech Reduction	-\$29,500
Crossing Guard Reduction	-\$41,683
Sub Caller Reduction	-\$6,442
Utilities	-\$45,758
Computer Hardware	-\$12,843
Insurance	-\$10,586
Copier Savings	-\$9,000
SpEd Transportation (net)	-\$8,795
Miscellaneous (incl SU Assessment)	-\$13,403
Reduction in Education Spending	-\$296,051
SU Assessment (all but \$2,568)	+\$13,644
Reduction Realized	-\$282,407

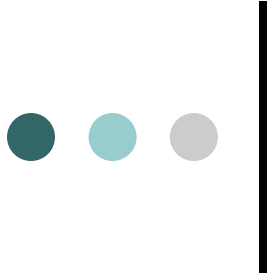
Target over-achieved by \$41,968



Budget Overview

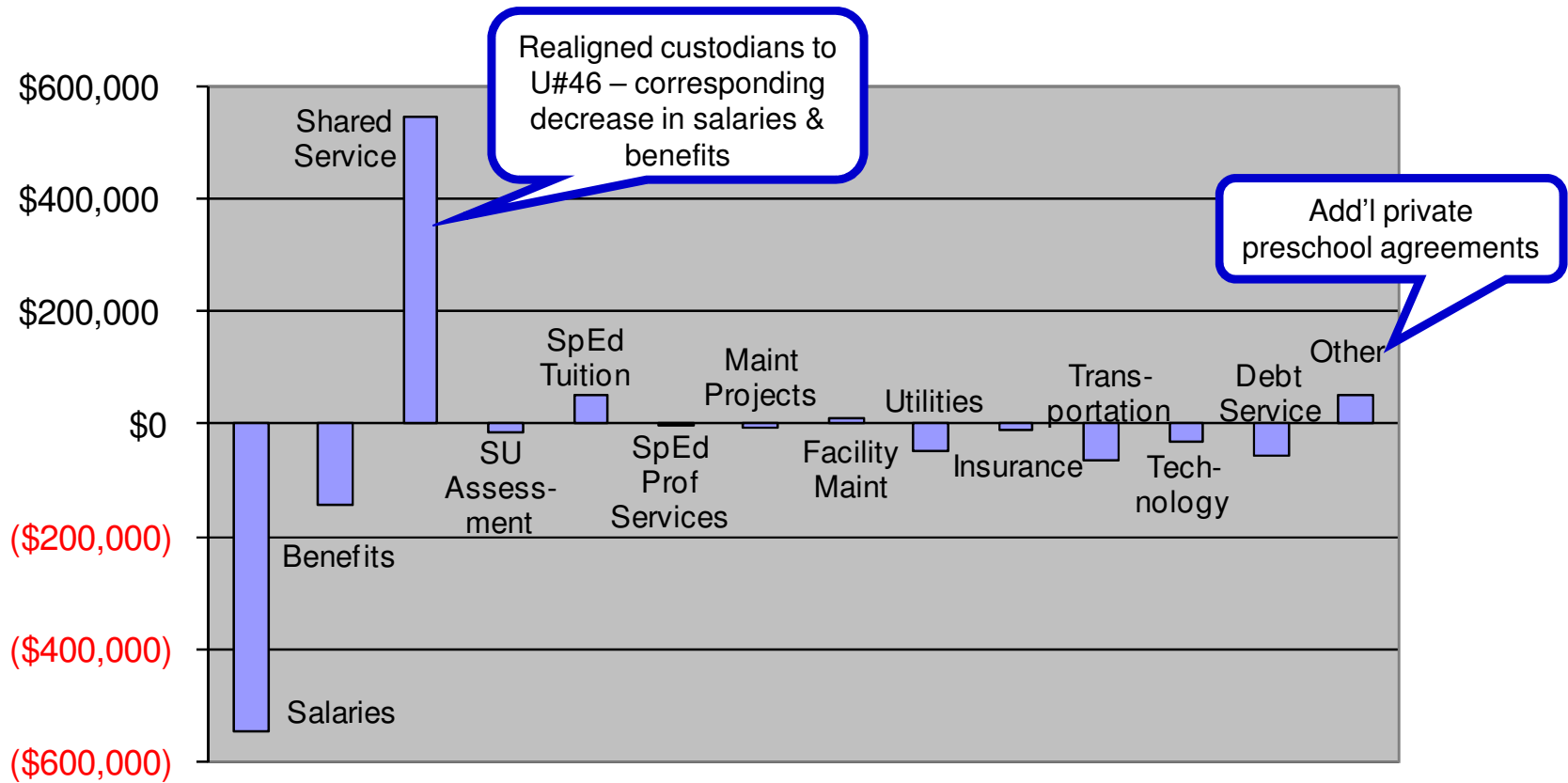
FY'12 Budget Overview (\$15.7M)





Budget Overview

Investment Changes from FY'11 Budget to FY'12 Budget





Significant Budget Changes

Investments (1 of 4):

Total Decrease of \$260,986

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Salaries & Benefits	\$12,620,727	\$11,929,164	(\$691,563)
Salaries	\$9,508,246	\$8,961,908	(\$546,338)
Benefits	\$3,112,481	\$2,967,256	(\$145,225)

- Realignment of Custodians to U#46 (-\$570K) – All custodians are now U#46 employees and this cost now considered a Shared Service. Allows for more flexibility in assigning staff and perhaps future efficiencies.
- New Hire Savings (-\$100K) – Early Release Incentive led to some senior teachers departing and being replaced with individuals who are lower on the salary schedule.
- Staffing Adjustments (+\$17K) – Crossing Guard and Sub Caller reduction offset by increase of two Teaching Assistants.
- Tuition Reimbursement, Unemployment Insurance, & Workers' Compensation reduced based on historical spending.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Shared Service	\$307,353	\$853,250	\$545,897

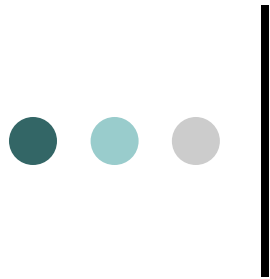


Staffing Adjustments

Budget Adjustment	Position Description	FTE Adj	\$ Adj
C4C - AESOP	SUB CALLER	-1.00	(\$6,442)
C4C - Crossing Guards	CROSSING GUARD	-6.00	(\$41,683)
SpEd Uncertainties	MAINSTREAM TEACHING ASSISTANT	2.00	\$64,790
Total Adjustment		-5.00	\$16,665

➤ **Doesn't include U#46 employees shared with EJSJ:**

- Realignment of Custodians to U#46 (\$570.2K)
- Reduction of 0.5 FTE Computer Tech (\$29.5K)



Significant Budget Changes

Investments (2 of 4):

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Special Education Tuition	\$121,500	\$173,982	\$52,482

➤ Increase in outside placements based on anticipated student needs.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Tuition to Private Schools - Preschool	\$32,500	\$106,600	\$74,100

➤ Utilizing Education Jobs Fund (EJF) money to invest in additional private preschool agreements to increase access. Can count children as students in two years to benefit tax rate calculation when EJF money is no longer available.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
SU Assessment	\$893,776	\$877,564	(\$16,212)

➤ CCSU costs decreased largely due to hosting our financial system on our own server.



Significant Budget Changes

Investments (3 of 4):

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Utilities - Electricity & Natural Gas	\$422,623	\$374,202	(\$48,421)

➤ Based on three-year average usage plus a 3-4% rate increase. Natural gas rates are much lower than anticipated in FY'11.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Property & Liability Insurance	\$64,311	\$53,725	(\$10,586)

➤ Re-competed contract and EJRP is paying a higher rate based on carrier estimates.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Rentals & Leases - Copiers	\$52,600	\$43,900	(\$8,700)

➤ Most of this decrease relates to re-competition of our copier lease and service contract.



Significant Budget Changes

Investments (4 of 4):

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Technology Hardware	\$69,427	\$52,794	(\$16,633)

➤ The school district has made major investments in technology hardware over the past few years. FY'12 represents more of a typical year's requirements based on maintaining infrastructure and hardware replacements.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Student Transportation	\$86,692	\$20,481	(\$66,211)

➤ Special Education transportation now provided as an in-house service by CCSU. The cost was realigned to CCSU along with about \$57K in IDEA-B revenue.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Long Term Debt	\$227,771	\$174,270	(\$53,501)

➤ Reduction in principal and interest payments required on roof bond. Bond defeasance revenue also decreased.

Significant Budget Changes

Revenues:

Total Decrease of \$260,986

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Education Spending Grant	\$13,217,048	\$12,920,997	(\$296,051)

➤ This line balances revenues with investments and indicates less tax revenue is required.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
SpEd Expenditure Reimbursement	\$942,730	\$1,013,119	\$70,389

➤ Additional revenue from the State to offset increased Special Education costs.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
IDEA-B	\$161,500	\$104,084	(\$57,416)

➤ Realigned to CCSU to provide Special Education transportation – cost reduction was about \$66K.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Education Jobs Fund	\$0	\$72,800	\$72,800

➤ To offset cost of additional private preschool agreements until tax rate benefits are realized.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Transfer In - Bond Defeasance Fund	\$228,000	\$175,000	(\$53,000)

➤ Planned decrease to correspond to lower long term debt payment.

Homestead Tax Rate (K-8)

Worst Case

Description	FY'11	FY'12	Change	% Change
Total Expense Budget	\$16,004,189	\$15,743,203	(\$260,986)	-1.63%
- Non-Tax Revenue	\$2,787,141	\$2,822,206	\$35,065	1.26%
+ Capital Fund Contribution	\$100,000	\$100,000	\$0	0.00%
= Education Spending (ES)	\$13,317,048	\$13,020,997	(\$296,051)	-2.22%
÷ Equalized Pupil (EP) Count	998.75	1,013.26	14.51	1.45%
= ES/EP	\$13,333.72	\$12,850.60	(\$483.12)	-3.62%
÷ Base Education Amount	\$8,544.00	\$8,544.00	\$0.00	0.00%
= District Spending Adj (ES/EP / Base Ed Amt)	156.059%	150.405%	-5.654%	

BEA held level – no allowance for inflation

Essex Junction K-8 Homestead Tax Rate	FY'11	FY'12	Change
Base Homestead Tax Rate	\$0.860	\$0.870	\$0.010
× District Spending Adj (ES/EP / Base Ed Amt)	156.059%	150.405%	-5.654%
= EJSD Estimated Equalized Homestead Rate	\$1.3421	\$1.3085	(\$0.0336)
÷ Common Level of Appraisal	98.58%	99.440%	0.86%
= EJSD Estimated Actual Homestead Rate	\$1.3614	\$1.3159	(\$0.046)
× % of Equalized Pupils in K-8	63.910%	64.110%	0.200%
= K-8 Estimated Actual Homestead Rate	\$0.8701	\$0.8436	(\$0.0265)

Impact per \$100K in property

➤ Note: Tax Commissioner's recommendation was \$0.86, DOE recommends \$0.87, but the Legislature will ultimately set the rate. The Base Education Amount could be set higher.



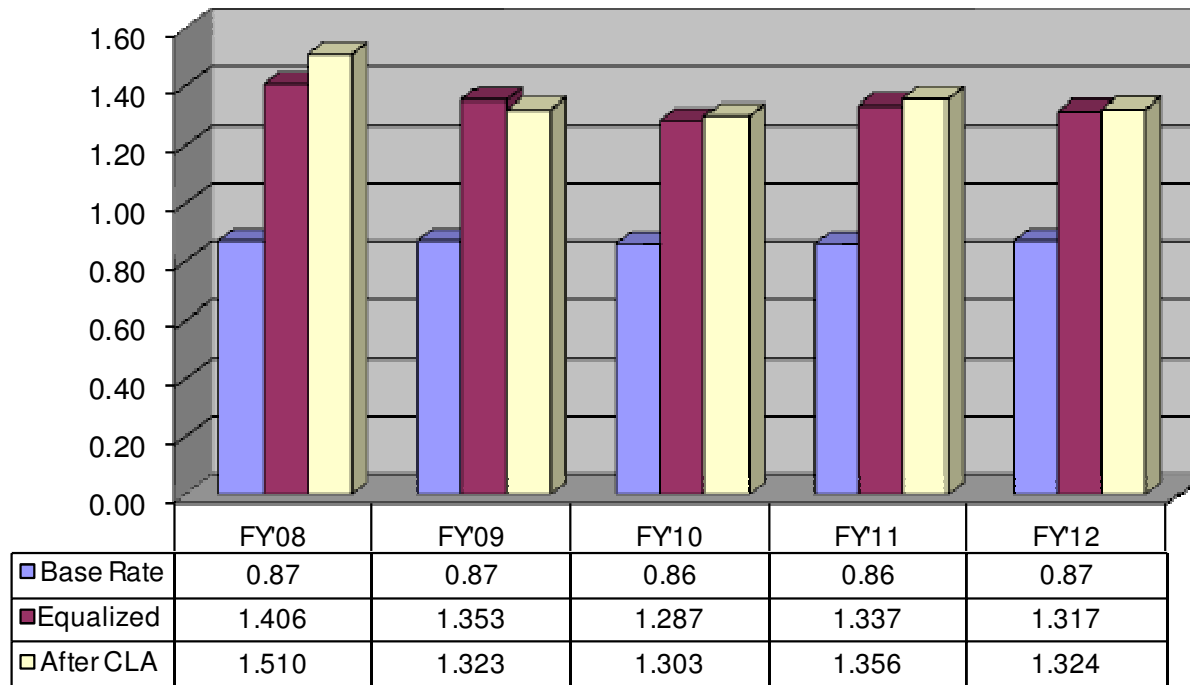
Income Sensitivity Rate (K-8)

Essex Junction K-8 Income Sensitivity Rate	FY'11	FY'12	Change
Base Rate	1.80%	1.80%	0.00%
× District Spending Adj (ES/EP / Base Ed Amt)	156.059%	150.405%	-5.654%
= EJSD Income Sensitivity Rate	2.81%	2.71%	-0.10%
× % of Equalized Pupils in K-8	63.91%	64.11%	0.20%
= K-8 Income Sensitivity Rate	1.80%	1.74%	-0.06%

(\$30.00)

Impact for \$50K in
Income

Homestead Tax Rate (K-12)

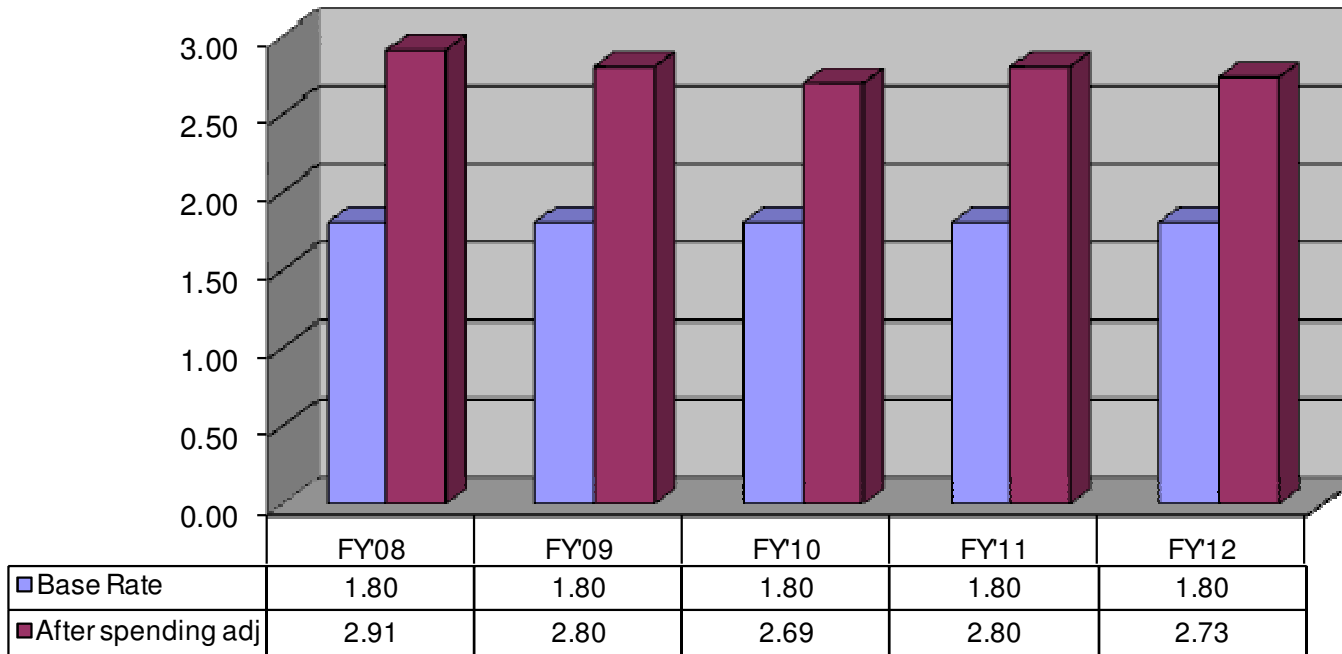


Essex Junction K-12 Homestead Tax Rate	FY'11	FY'12	Change
EJSD K-8 Rate	\$0.8701	\$0.8436	(\$0.0265)
+ U#46 9-12 Rate*	\$0.4861	\$0.4805	(\$0.0056)
= Estimated Actual K-12 Homestead Rate	\$1.3562	\$1.3241	(\$0.0321)

* Gr 9-12 Equalized Homestead Rate from U#46 approved budget

Impact per \$100K in property

Income Sensitivity Tax Rate (K-12)



Essex Junction K-12 Income Sensitivity Rate	FY'11	FY'12	Change
EJSD K-8 Rate	1.80%	1.74%	-0.06%
+ U#46 9-12 Rate*	1.00%	0.99%	-0.01%
Essex Junction K-12 Income Sensitivity Rate	2.80%	2.73%	-0.07%

* Gr 9-12 Income Sensitivity Rate from U#46 approved budget

Impact for \$50K in Income

(\$35.00)

Town Meeting Tax Grid – Essex Junction

Proposed FY12 homestead tax rate = \$0.87
 Proposed FY12 education payment = \$8,544
 Base income percent = 1.80%

FY2012 ESTIMATED NET EDUCATION TAX AMOUNTS FOR A HOUSE AND UP TO TWO ACRES

ESTIMATES ONLY

District: **Essex Junction ID**
 County: Chittenden

LEA: T069
 S.U. : Chittenden Central S.U.

member of: Essex Comm. Ed. Ctr. UHSD

FY2012 compared to prior years

	Act 68 (Act 130) FY2009 Actual	Act 68 (Act 130) FY2010 Actual	Act 68 (Act 130) FY2011 Actual	Act 68 (Act 130) FY2012 Local	Act 68 (Act 130) FY2012 UHS	Act 68 (Act 130) FY2012 UES	Act 68 (Act 130) FY2012 Proposed
Budgeted expenditures	15,549,257	16,024,636	16,104,189	15,843,203	30,251,545		
District education spending per eq. pupil	12,738	12,615	13,333	12,851	13,074		
State average spending per eq. pupil	11,599	11,639	-				12,227
Equalized education homestead tax rate				1.3085	1.3313		
Municipal equalized pupil ratios at school districts.....				64.11%	35.89%		
Pro-Rated equalized education homestead tax rates.....	1.3535	1.2868	1.3421	0.8389	0.4778		1.3167
Common Level of Appraisal (CLA)	102.28%	98.78%	98.58%				99.44%
Estimated rates on homestead tax bill	1.3233	1.3027	1.3562	0.8436	0.4805		1.3241
Household income percentage (HIP)	2.80%	2.69%	2.80%	1.74%	0.99%		2.73%

The base homestead tax rate is under discussion between the Legislature and the Administration. A base rate of \$0.87 has been used for this scenario, but the final base rate may be either higher or lower.

The FY2012 state average is based only on those preliminary budgets submitted to DOE as of 29-Feb-2011.

FY11 HIP used for FY12 tax adjustment calculation
2.80%

The homestead education tax table below estimates the amount taxpayers will pay on their housesite in FY2012. Education tax amounts shown below apply to a house and up to two acres but do not include any municipal rebates nor additional credits.

1. Find the row with the listed housesite value closest to your housesite value (house and up to two acres).
2. Find the column that most closely approximates your 2010 household income.
3. Where the two intersect is an approximation of the education taxes owed in FY2012 for your housesite.

Listed FY2012 Housesite Value	2010 Vermont Household Income									
	30,000	40,000	47,000	50,000	60,000	70,000	80,000	90,000	100,000	105,000
\$ 50,000	462	462	462	662	662	662	662	662	662	662
\$ 75,000	793	793	793	993	993	993	993	993	993	993
\$ 100,000	808	1,088	1,124	1,324	1,324	1,324	1,324	1,324	1,324	1,324
\$ 120,000	802	1,082	1,278	1,362	1,589	1,589	1,589	1,589	1,589	1,589
\$ 140,000	795	1,075	1,271	1,355	1,635	1,854	1,854	1,854	1,854	1,854
\$ 160,000	789	1,069	1,265	1,349	1,629	1,909	2,119	2,119	2,119	2,119
\$ 180,000	782	1,062	1,258	1,342	1,622	1,902	2,182	2,383	2,383	2,383
\$ 200,000	776	1,056	1,252	1,336	1,616	1,896	2,176	2,495	2,648	2,648
\$ 220,000	769	1,049	1,245	1,329	1,609	1,889	2,169	2,759	2,913	2,913
\$ 240,000	763	1,043	1,239	1,323	1,603	1,883	2,163	3,024	3,178	3,178
\$ 260,000	757	1,037	1,233	1,317	1,597	1,877	2,157	3,289	3,443	3,443
\$ 280,000	750	1,030	1,226	1,310	1,590	1,870	2,150	3,553	3,707	3,707
\$ 300,000	743	1,023	1,219	1,303	1,583	1,863	2,143	3,818	3,972	3,972
\$ 320,000	737	1,017	1,213	1,297	1,577	1,857	2,137	4,083	4,237	4,237
\$ 340,000	731	1,011	1,207	1,291	1,571	1,851	2,131	4,348	4,502	4,502
\$ 360,000	725	1,005	1,201	1,285	1,565	1,845	2,125	4,613	4,767	4,767
\$ 380,000	718	998	1,194	1,278	1,558	1,838	2,118	4,878	5,032	5,032
\$ 400,000	711	991	1,187	1,271	1,551	1,831	2,111	5,142	5,296	5,296

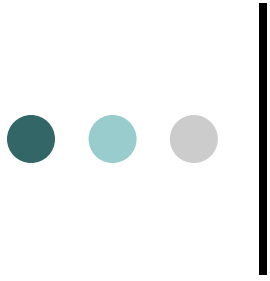
If your property value is \$300,000 and your income is \$80,000, your estimated taxes are \$2,143

Without education tax adjustments, your FY2012 tax would be:

\$ 662
\$ 993
\$ 1,324
\$ 1,589
\$ 1,854
\$ 2,119
\$ 2,383
\$ 2,648
\$ 2,913
\$ 3,178
\$ 3,443
\$ 3,707
\$ 3,972
\$ 4,237
\$ 4,502
\$ 4,767
\$ 5,032
\$ 5,296

Tax adjustment benefits phase-out for household incomes of approximately \$97,000

The maximum total adjustment is \$8,000. (32 V.S.A. § 6067)



School District Capital Fund



EJSD Capital Plan Overview

- Funded with District's Contingency and Capital Reserve Fund
- Allows for capital investments related to safety, accessibility, preventative & capital maintenance and environmental enhancements/efficiencies with no tax implications
- Significant withdrawals from the Contingency and Capital Construction Fund in FY07 & 08 due to increased emphasis on capital investments
- To extend life of the fund, the Capital Plan was significantly scaled back beginning in FY09 and an article was presented/approved to partially fund projects with \$100K in new tax revenues



EJSD Capital Plan

Title	Site	Description	FY11	FY12	FY13	FY14	FY15
Safety & Security	DISTRICT	Security Doors	\$5,000	\$6,000 \$10,000	\$6,500	\$7,000 \$10,000	\$7,000
Safety & Security Total			\$5,000	\$16,000	\$6,500	\$17,000	\$7,000
Accessibility Improvement Issues	PARK ST	Driveway & Parking Lot	\$40,000				
Accessibility Improvement Issues Total			\$40,000	\$0	\$0	\$0	\$0
Preventative & Routine Capital Maintenance	DISTRICT	Food Service Facilities/Equipment			\$25,000		
		Floors (Tile/Carpeting)	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
		Roof Repairs and Maintenance	\$25,000		\$35,000	\$50,000	\$65,000
		Parking Lot & Sidewalk Maintenance			\$25,000	\$25,000	\$25,000
	Heat Plant Repairs and Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
	ADL	Student Hallway Lockers	\$45,000				
	FLEMING	Stage Curtain			\$10,000	\$15,000	
	HIAWATHA	Clock System	\$8,700				
Preventative & Routine Capital Maintenance Total			\$103,700	\$25,000	\$120,000	\$115,000	\$115,000
Environment Enhancements/Efficiencies	DISTRICT	Computer Replacement Program	\$60,000	\$50,000	\$50,000	\$55,000	\$60,000
		Energy Conservation Efforts	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000
	ADL	Collapsible Walls	\$16,000				
	HIAWATHA	Building Renovation & Vestibule		\$150,000	\$40,000		
	SUMMIT	Kitchen Renovation	\$50,000				
Environment Enhancements/Efficiencies Total			\$136,000	\$220,000	\$110,000	\$75,000	\$80,000
Grand Total			\$284,700	\$261,000	\$236,500	\$207,000	\$202,000

Security: For replacement cameras

Doors: Replacement/Repair of exterior doors district wide - possibly Summit in FY'12

Food Service Equipment: Replacement hood at ADL

Floors: For repair/replacement of flooring at any EJ school - Specific known requirements for FLE music rm (\$5K) & ADL downstairs bathrooms (\$8.5K)

Roof Repairs & Maintenance: For maintenance of roofs at any EJ school - no pressing rqmts, will set aside for future, costly repairs

Parking Lots & Sidewalk Maintenance: No pressing requirements - set aside for future repairs

Heat Plant Repairs & Maintenance: To replace burners or pumps as needed at any EJ school - 11 boilers with 4-9 sections each

Stage Curtain: Anticipated need in near future

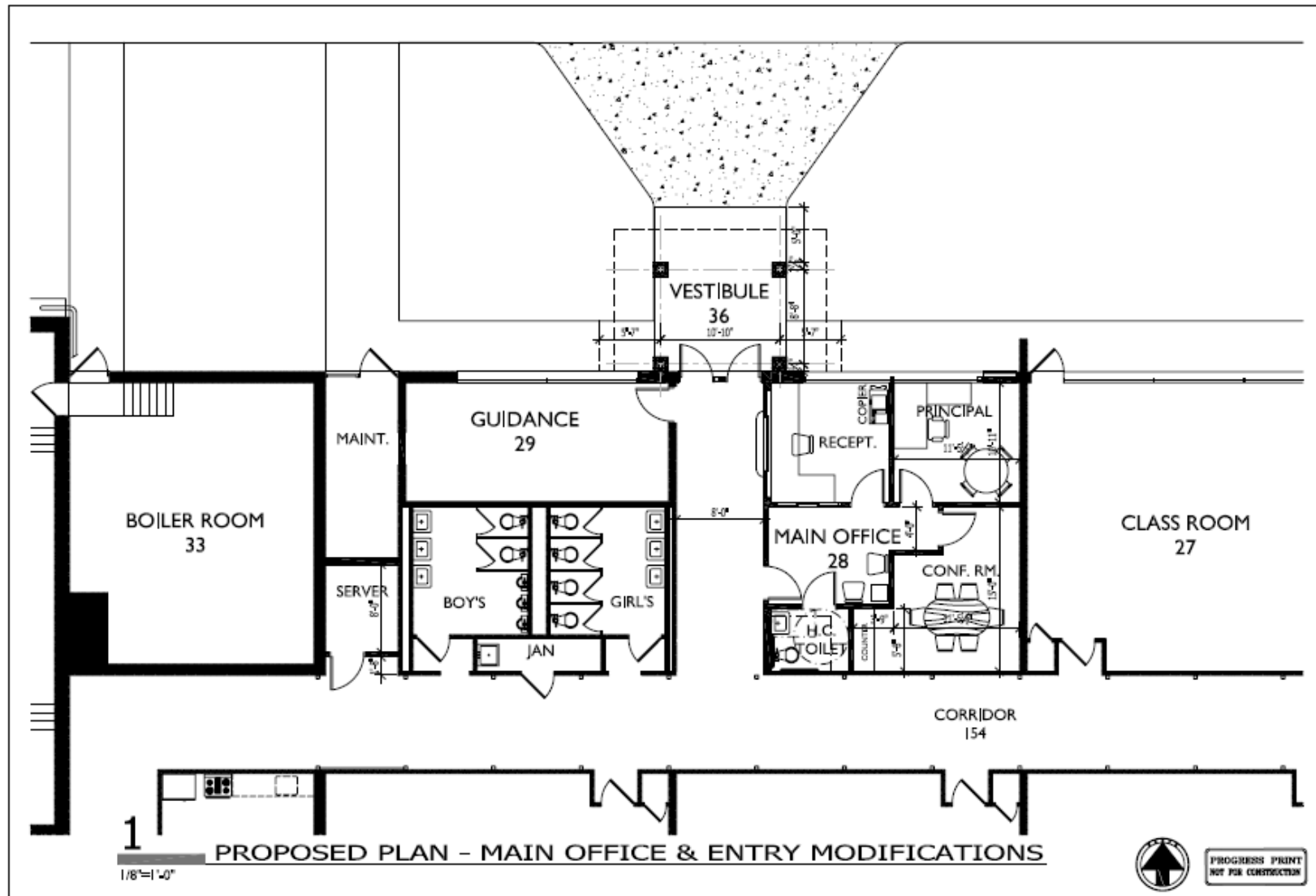
Computer Replacement Program: 1 Server; 1 Switch; PC, laptop & smart board replacements

Energy Conservation Efforts: For energy conservation projects at any EJ school

Hiawatha Renovation: Relocate main entrance to drop-off side of building and establish a front office suite

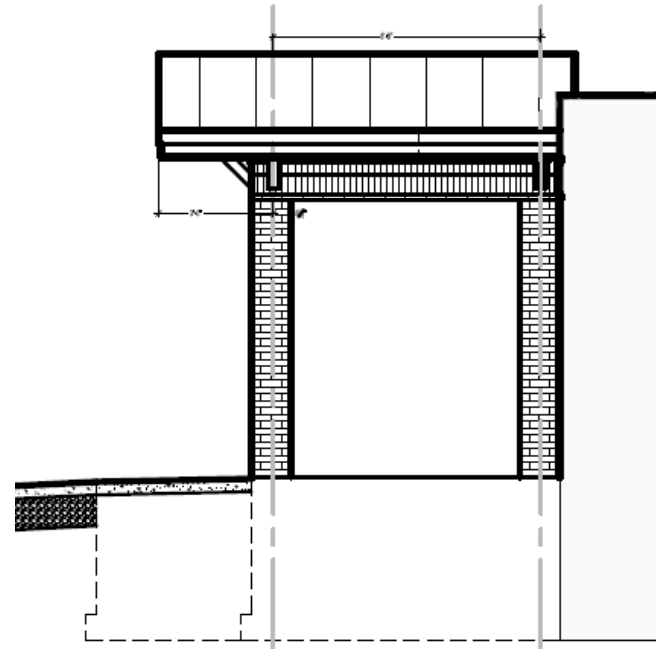
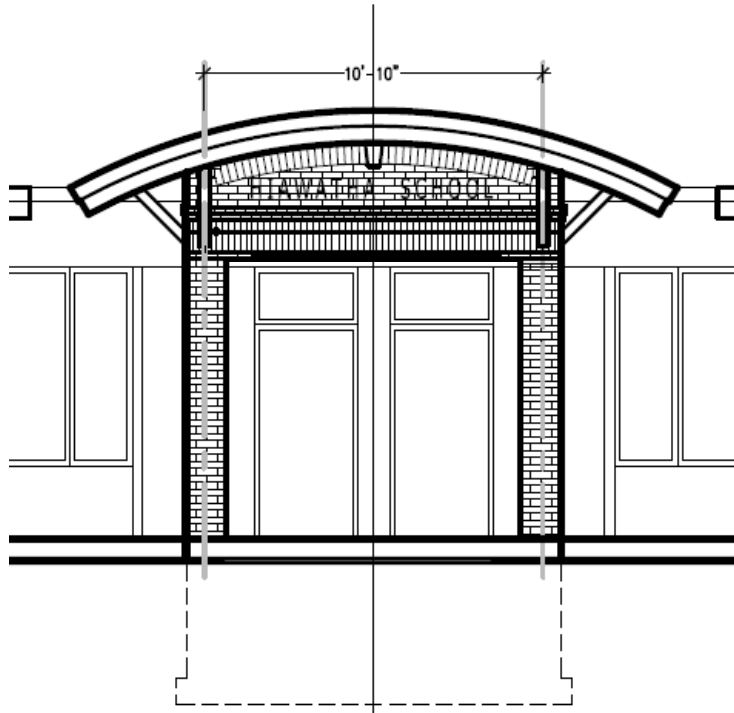


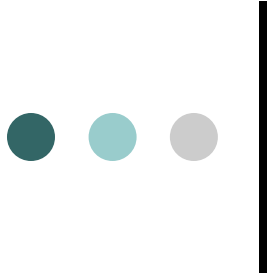
Hiawatha Project





Hiawatha Project

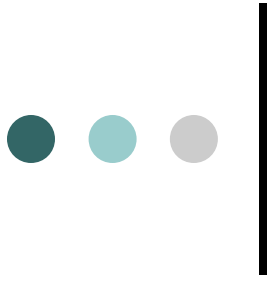




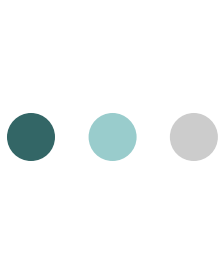
EJSD Capital Fund

Investment Status (Dec 31, 2010)	
Capital Reserve Fund	
\$ 868,909	Certificate of Deposit (7/11/10 - 7/10/11)
\$ 144,670	Cash & Equivalents
\$ 261,000	Proposed FY'12 budget in Capital Plan
\$ 752,579	Balance Available after FY'12 (not including Impact Fees or future interest)

- To support the current plan, taxes need to be raised for the Capital Fund starting in FY'16.
- To extend the life of the Capital Reserve and ease transition to raising Capital Funds through taxes, the Board could once again propose an article to raise \$100K in taxes to complement the Capital Reserve Funds.



Recreation & Parks General Fund



Significant Budget Changes

Investments:

Total Decrease of \$21,022

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
SU Assesemnt	\$83,174	\$72,026	(\$11,148)

➤ EJSJ decreased the department's share of the CCSU assessment citing a higher level of self-sufficiency in the area of finance.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Shared Service	\$25,882	\$13,762	(\$12,120)

➤ EJSJ's shared service costs to the U#46 school district decreased due to a higher level of self-sufficiency in the area of maintenance.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Property & Liability Insurance	\$5,564	\$15,451	\$9,887

➤ Costs for insurance increased based on an estimate by our carrier.

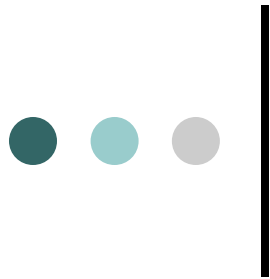
	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Long Term Interest	\$52,298	\$47,022	(\$5,276)

➤ Reduction in interest payments required on the building and pool bond.



SU Assessment Share

	EJ Portion of SU Assess	General (Certified & Prof Staff FTE)		Central & Fiscal Service		Info Tech (# of Computers)		Assessment Totals	
		EJSD	EJRP	EJSD	EJRP	EJSD	EJRP	EJSD	EJRP
		93.95%	6.05%	80.00%	20.00%	98.86%	1.14%	92.42%	7.58%
Sum of FY'12 PROPOSED									
Central Services	\$91,003			\$72,802	\$18,201			\$72,802	\$18,201
Enterprise Project	\$19,428	\$18,252	\$1,176					\$18,252	\$1,176
Executive Administrative Svcs	\$147,395	\$138,473	\$8,922					\$138,473	\$8,922
Fiscal Services	\$105,760			\$84,608	\$21,152			\$84,608	\$21,152
Food Service	\$51,088	\$51,088						\$51,088	\$0
Information Technology	\$302,656					\$299,206	\$3,450	\$299,206	\$3,450
Instr & Curr Development	\$54,010	\$50,741	\$3,269					\$50,741	\$3,269
Legal Services	\$34,836	\$32,727	\$2,109					\$32,727	\$2,109
Operation & Maint of Plant	\$55,038	\$51,706	\$3,332					\$51,706	\$3,332
Personnel Services	\$95,483	\$89,703	\$5,780					\$89,703	\$5,780
Special Area Admin Svcs	\$53,611	\$50,366	\$3,245					\$50,366	\$3,245
Local Revenue Credit	(\$59,629)	(\$56,019)	(\$3,609)					(\$56,019)	(\$3,609)
Total	\$950,680	\$427,037	\$24,224	\$157,410	\$39,353	\$299,206	\$3,450	\$883,653	\$67,026
Adjustment for Treasurer Services								(\$5,000)	\$5,000
Adjusted Total								\$878,653	\$72,026



Significant Budget Changes

Revenues:

Total Decrease of \$21,022

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Fund Balance	\$146,000	\$98,000	(\$48,000)

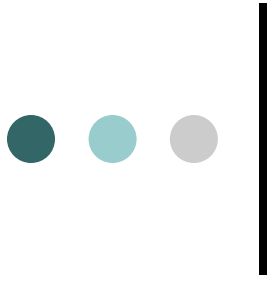
➤ Fortunate to once again have a surplus to roll forward as a revenue. If we didn't end FY'10 under budget, this number would be \$0.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Licensed Childcare Fees	\$494,496	\$515,551	\$21,055

➤ Additional revenue due to adding a 10th week for Camp Maple Street.

	<u>FY'11</u>	<u>FY'12</u>	<u>Change</u>
Swim Lesson Fees	\$40,768	\$46,849	\$6,081

➤ Revenue estimate is based on the lesson schedule for the upcoming summer.



Recreation & Parks Capital Fund



EJRP Capital Fund

Title	Description	FY11	FY12	FY13	FY14	FY15
Life Safety & Security	Playground Equipment	\$7,000			\$10,000	
	Resurfacing		\$24,000	\$9,000	\$6,500	
Life Safety & Security Total		\$7,000	\$24,000	\$9,000	\$16,500	\$0
Preventative & Routine Maintenance	Fencing				\$10,500	\$15,000
	Parking Lot				\$4,000	
	Field Upgrades/Maintenance	\$5,000				
	Maintenance Equipment			\$27,500		\$32,000
Preventative & Routine Capital Maintenance Total		\$5,000	\$0	\$27,500	\$14,500	\$47,000
Environment Enhancements	Park Amenities	\$42,500	\$30,000	\$24,500	\$11,500	\$22,500
	Pedestrian Paths	\$15,000	\$15,500	\$8,500	\$27,000	
	Landscaping	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
Environment Enhancements Total		\$63,000	\$51,000	\$38,500	\$44,000	\$28,000
Grand Total		\$75,000	\$75,000	\$75,000	\$75,000	\$75,000

Playground Equipment: FY'14 - Maple St requirements

Resurfacing: FY'12 - Cascade tennis & basketball courts; FY'13 - Maple St basketball/skatepark/playground; FY'14 - Maple St tennis courts, bikepark, & icerink

Fencing: FY'14 - Cascade baseball field & Maple St tennis courts; FY'15 - Seman Field backstop & baseline

Parking Lot: FY'14 - Cascade re-coat

Maintenance Equipment: FY'13 - replacement truck; FY'15 - replacement mower & utility vehicle

Park Amenities: FY'12 - Maple St amenities (\$4.5K), Maple St structure (\$25.5K); FY'13 - Maple St structure (\$15K), Skate ramps (\$4K), pool eqmt (\$5.5K); FY'14 - Concessions eqmt (\$6K), pool eqmt (\$5.5K); FY'15 - Pool House Bathrooms (\$10K), Cascade (\$4.5K), Pool water feature (\$2.5K), pool eqmt (\$5.5K)

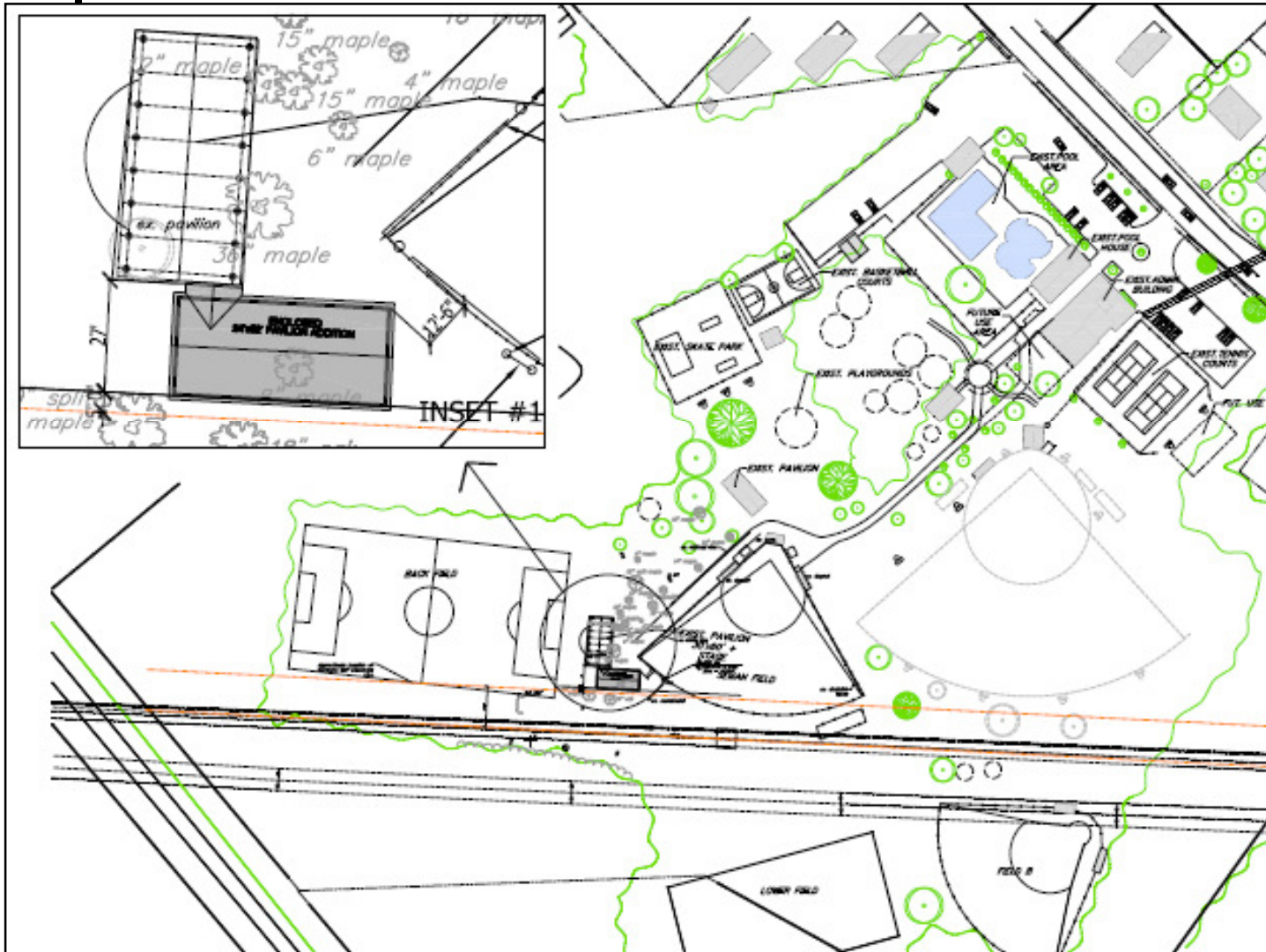
Pedestrian Paths: FY'12-14 - Repair of existing paths & creation of new paths at Maple St; FY'14 - Cascade path extended to pavilion

Landscaping: Continued development of landscape plan and implementation at Maple St

Cascade Park – Resurfacing



Park Amenities - Pavilion





Summary

★ Denotes Budget Articles for Australian Ballot – Look for additional referendum article related to EJRP governance

■ EJSD General Fund

- ★ ➤ Total budget = **\$15,743,203**
- Represents a **decrease** of \$260,986 or **-1.6%**
- Education Spending shows a **decrease** of \$296,051 or **-2.2%**
- **Exceeds** Challenges for Change (C4C) target of \$240,439

■ EJSD Capital Plan

- ★ ➤ Total budget = **\$261,000** – reflects a **decrease** of \$23,700 or **-8.3%**

■ EJRP General Fund

- ★ ➤ Total budget = **\$1,508,966**
- Represents a **decrease** of \$21,022 or **1.4%**
- Constrained by **level tax rate** (\$0.0651)
- About 60% of the budget is funded by program revenues

■ EJRP Capital Plan

- ★ ➤ Total budget = **\$75,000** – held at FY'11 level

Don't Forget to Vote

Tuesday, April 12, 2011

7:00 a.m. – 7:00 p.m.

- Essex High School

Informational Hearing

Monday, April 11, 2011

7:45 p.m.

- Essex High School



Art by Mary F, Grade 3