

EJRP

Essex Junction Recreation & Parks

Governance Questions and Answers

November 8, 2010

1

What is the EJRP contribution to EJSD's supervisory union (SU) assessment?

In FY'11, EJSD will pay \$976,950 (36.34%) of the total SU assessment.

Of that amount, EJSD charged EJRP \$83,174 (3.1% of the total SU assessment or 8.5% of EJSD's share).

2

How is EJRP's contribution to the supervisory union assessment calculated?

Fiscal Services \$26,241 (25% of EJSD share)

Based on percentage of time supporting EJRP

Central Services \$23,057 (25% of EJSD share)

Based on percentage of time supporting EJRP

Information Technology (IT) \$4,238 (1.5% of EJSD share)

Based on percentage of computers

Personnel, Executive, Curriculum, Special Education, and Legal Services

\$24,638 (6% of EJSD share) – Based on percentage of staff

Treasurer Services \$5,000 (~10% of EJSD cost)

Technically not an SU assessment - factored in to provide reimbursement to EJSD

3

What services does the SU provide to EJRP?

Fiscal Services

Treasurer

Central Services

IT

Personnel

Executive Services

Curriculum

Special Education

Legal

3

What services does the SU provide to EJRP?

Fiscal Services

Payroll

Accounts Payable

Budget Execution

Bank Deposits

Financial Reporting

Financial Auditing

What services does the SU provide to EJRP?

Payroll

- FY'10
 - 300 employees; 7 permanent, full-time
 - 1,406 payroll checks issued
- Time sheets reviewed and checks issued every two weeks
- Variations in personnel each pay period
- W-2s for each employee

What services does the SU provide to EJRP?

Accounts Payable

- FY'10: 1,179 invoices
- AP batch processed every two weeks
 - Enter invoice date, number, and amount
 - Enter Purchase Order (PO) number
 - Match invoice and PO information
 - Determine if PO can be closed
- Print checks, provide warrants and back up
- File PO, check stubs, and invoices

What services does the SU provide to EJRP?

Budget Execution

- Enter/maintain budget in financial system
- Realign funding, correct errors, process transactions
- FY'10:
 - 157 budget transfers
 - 310 adjustments

3

What services does the SU provide to EJRP?

Fiscal Services

Bank Deposits

- FY'10: 2,257 cash receipts
- Entered by program as identified on summary sheet
- Track amounts among many different on-going programs

What services does the SU provide to EJRP?

Financial Reporting

- Quarterly tax withholding reports
- Yearly W-2 reconciliation reports
- Yearly submission of 1099-MISC forms to independent contractors
- Yearly 1096 report (compilation of 1099-MISC forms) to the IRS
- Annual statistical report to the DOE

3

What services does the SU provide to EJRP?

Fiscal Services

Financial Auditing

- Yearly external independent financial audit as required by VT Statute
- Yearly workers' compensation audit

3

Treasurer Services

What services does the SU provide to EJRP?

Payments

- Review invoices, sign/mail checks
- Provide warrant and check register for Board review and signature

What services does the SU provide to EJRP?

Deposits

- Reconcile summary sheet with cash/checks from EJRP and make deposits to the bank
- Reconcile night deposits for concessions and pool fees
- Reconcile daily credit card transactions
- Prepare monthly bank statement reconciliation

3

Central Services

What services does the SU provide to EJRP?

- Supervision of the Recreation Department
- Budget development and presentation
- Quarterly budget reports
- Copier contracts
- Insurance coverage
- Liaison between the department and the school board

3

What services does the SU provide to EJRP?

Information Technology

- Supervision of the IT Department
- Network administration
- Systems analysis
- Programming
- Helpdesk, web, and telephone support

3

What services does the SU provide to EJRP?

Personnel

- Job postings and hiring actions
- Benefits for full-time employees
- Workers' compensation claims
- Annual mandatory training resources
- Background checks
- Consult on topics such as pay schedules, employee issues, FLSA, ADA, etc.
- Issue contracts for full-time employees

3

What services does the SU provide to EJRP?

Personnel

- Maintain personnel files and employment eligibility verification (I-9) form
- Process, track and manage FMLA requests
- Oversee compliance practices
- Process tuition reimbursement requests
- Budget input for full-time salaries/benefits
- Maintain substitute employee list

3

What services does the SU provide to EJRP?

Executive Services

- Support from the Superintendent, Associate Superintendent and Executive Assistant
- Normally limited to overarching issues such as governance where there is significant board action and community interest

3

What services does the SU provide to EJRP?

Curriculum

- Obtain \$2,500 in Title III funding each year for the ESL Summer Camp
- Assist in coordination of ESL personnel and summer tutoring support to align with ESL Summer Camp
- Moving forward, the Curriculum Director may provide coordination of pre-K standards-based curriculum

3

What services does the SU provide to EJRP?

Special Education

- Consultation for preschool
- Assistance with design/implementation of preschool program including potential Act 62 implications
- Provide information regarding individual students (when permitted by parents)
- Provide information on obligations regarding students with disabilities and best practices for individual students

3

What services does the SU provide to EJRP?

Legal

- Review requests for proposal, bids and contracts
- Provide guidance for special education decisions
- Assist with labor/personnel issues
- Assist with handling harassment complaints
- Provide guidance for parental issues including employee or program concerns
- Provide assistance with property issues (leases or easements)
- Provide guidance for liability concerns

4

If governance changes, how would EJSD's share of the SU assessment be impacted?

Without EJRP, the EJSD staffing percentage will likely decrease slightly, which would also decrease the EJSD share of the SU assessment

However, this decrease will not equal the \$83,174 EJRP contribution

5

In 1999, the community voted to have the school district purchase a bond to cover the cost of the Maple Street building and pool improvements. This bond will not be paid off until December 2019 and has an outstanding balance of over \$1M. Can this bond be transferred to the Village?

The bond may not be transferred

The school district would remain 100% liable

The Village would have to agree to reimburse EJSD in advance of each Vermont Municipal Bond Bank payment

6

Does EJRP pay for any other support from school districts within the SU?

Shared Services – Service from staff employed by U#46; EJRP pays for support from these departments:

Technology Department

- Computer technicians for PC and printer service
- Based on the percentage of computers

Property Services

- Maintenance personnel for plumbing, electrical, snow plowing, etc.
- Based on the estimated number of hours
- Equipment (tractor/mower, backhoe, dump truck)

7

Describe the information technology infrastructure, internet connectivity, phone system, etc., and outline any concerns related to the possibility of governance change.

Infrastructure: One server rack with two windows servers, one 24-port switch, one 48 port switch, one Mitel phone switch, one power injector switch for phones, one tape backup system and one UPS. All equipment is owned by EJRP.

Operating System: Windows 2003 server with Windows XP on the workstations. Licenses bought by EJRP.

Internet Connectivity: T-1 line connects EJRP to EHS and a U#46-owned 40-meg line connects to the internet.

Copier: Owned by EJRP, but are part of the CCSU service and supplies contract – a new contract would need to be established.

Phone System: Mitel voice over internet protocol (VOIP) utilizing the T-1 line. The phone equipment is part of a CCSU lease that will not be paid off until April 2013. EJRP's annual cost is approximately \$3.4K.

Cell Phones: EJRP has multiple cell phones as part of the CCSU Verizon contract and would need to be removed and a new contract established.

Pay Phone: One pay phone – contract would need to be transferred.

E-mail: G-mail. The Technology Department creates users and does troubleshooting. EJRP would need to be deleted from the CCSU system and become part of another system.

8

What is the status of personnel contracts?

- The EJRP Director and Assistant Directors are under contract until July 1, 2012
- Four other permanent, full-time employees are support staff and are under contract until July 1, 2011
- Majority of employees (about 300) are temporary or seasonal and have short-term contracts that will all expire prior to July 1, 2011

9

What financial system does EJRP use?

All CCSU entities, including EJRP, utilize the BiTech SunGard financial system for accounts payable and payroll

System includes all salary and benefit information for all employees including: name, address, social security number, as well as health, dental, life, and retirement benefits

A replacement financial system would need to be used for EJRP purposes in the event of a governance change

10

How many EJRP activities take place in EJ schools?

EJ schools are home to approximately 50% of EJRP's programs including, but not limited to,:

- Village Kids after school care at Fleming, Hiawatha and Summit
- Basketball & Volleyball Leagues
- Yoga, Jazzercise & Dancing
- Computer & Cooking Classes
- Talent Show & Family Fun Night activities
- Numerous summer camps (art, drama, gymnastics, dance & cheer, etc.)

What type of support do the schools provide?

- Coordinate space availability and arrange for equipment usage
- Provide space to store materials & equipment
- Permit shared use of some school equipment (e.g., gymnastics equipment)
- Provide EJRP with access keys and security codes
- Provide back up support for Village Kids – including fielding parent phone calls and dealing with child behavior challenges

Does EJRP pay to use school facilities?

- By CCSU policy, recreation departments which serve a school district's community are only required to pay attendant labor costs (Overtime for custodial or security personnel).
- Unless the policy is revisited, this fee structure would remain in place regardless of whether or not EJRP falls under the school district

13

How many school activities take place at EJRP facilities?

EHS: Occasional use of the Maple Street pavilion, conference room and multi-purpose room.

ADL: Pool for PE class; Baseball field for practices and games; Park for cross-country meets; and occasional use of the Maple Street pavilion, conference room and multi-purpose room.

Fleming: Occasional use of the Maple Street pavilion and pool.

Summit: Occasional use of the Cascade pavilion, Maple Street pavilion and pool.

Hiawatha: Occasional use of the Cascade pavilion

14

Does the school district pay to use EJRP facilities?

- By CCSU policy, the school district is exempt from paying to use EJRP facilities
- Exception: ADL uses the pool for PE, EJRP tracks the related expenses and receives a credit toward facility use fees owed to the school district
- If EJRP was transferred to the municipality, they would no longer be subject to the policy and could begin to charge the school district for use of its facilities

15

Are there any other potential concerns not addressed by the above questions?

If EJRP were to be transferred to the Village, the PC would not be able to ensure the continuation of the Village Kids Program.

Many parents have come to rely on after-school care at the three preK-5 schools.

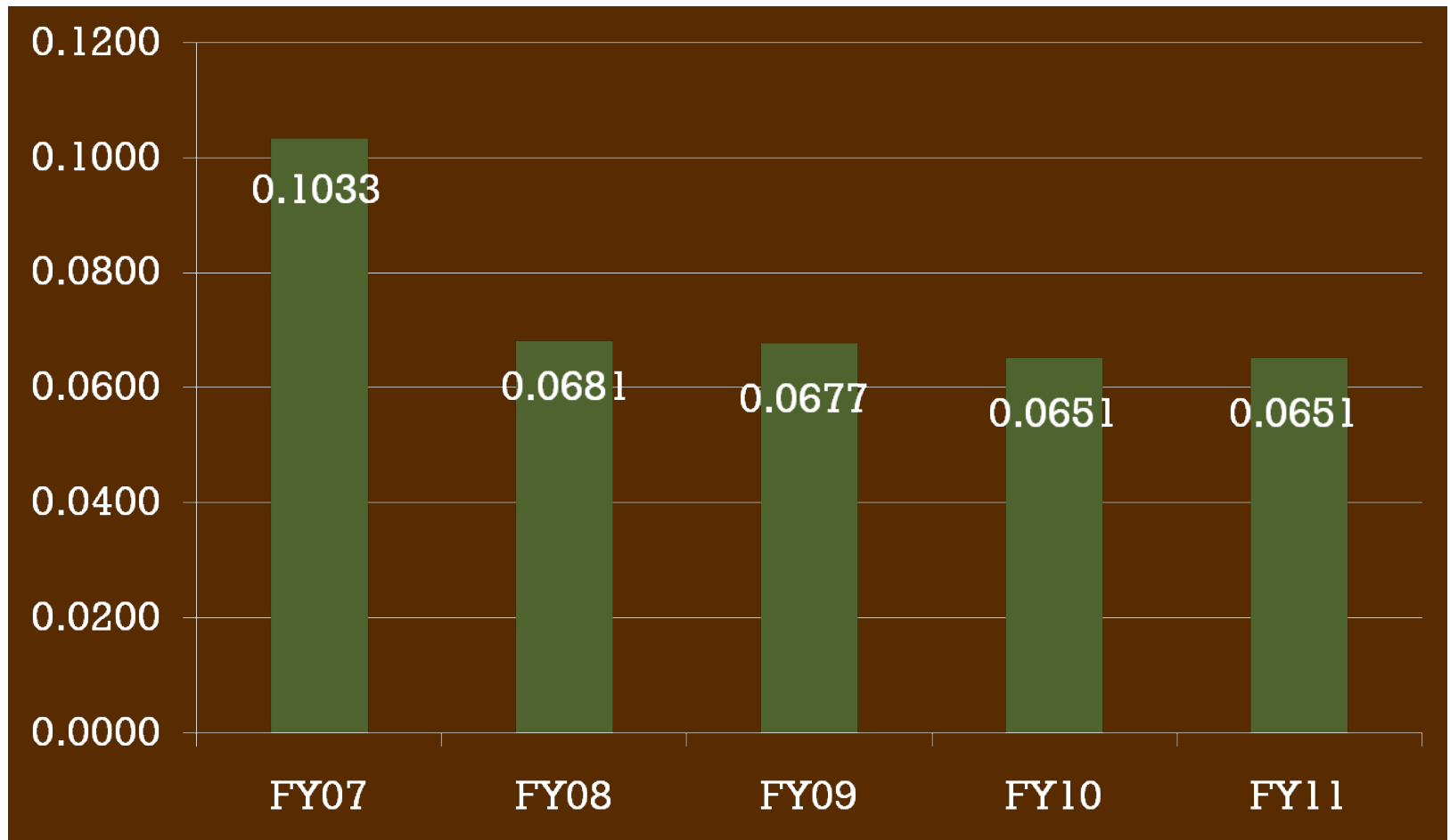
16

Are there any potential benefits not addressed by the above questions?

Many of the EJRP temporary and seasonal employees are also employees of the school districts. For hourly employees, great care must be taken to track the hours worked to determine if overtime rates apply. If so, EJRP must pay this higher rate.

If EJRP were to transition to the Village, these employees would no longer be eligible for overtime by virtue of their employment with recreation.

EJRP Tax Rate History



EJRP Tax & Program Revenue History

