



EJSD FY'11 Budget

Board Approved – 2/8/10

Contents:

- School District General & Capital Plan
- Recreation & Parks General & Capital Plan



Board Guidance

School District 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

School District Capital Fund

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

Recreation & Parks

Level Tax Rate – Calculate Property Tax revenue using the current municipal tax rate. Property Tax revenue will be used to balance the General budget and cover the Capital Plan.

At A Glance

● School General Fund

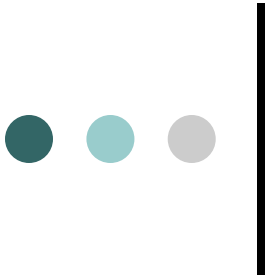
- ★ ➤ Expense Budget = \$16,004,189
- Represents an increase of 0.5%
- New Student Support Model reduces costs and increases collaboration

● School Capital Fund

- Down from \$300,000 to \$284,700
- Projects include Summit kitchen renovation & Park Street School site plan
- ★ ➤ Separate article for \$100,000 in new revenue

● Recreation & Parks

- Tax Revenue = \$669,815
 - Constrained to current tax rate (\$0.0651)
 - Increase of \$6,165 (0.9%) – assumes slightly higher Grand List amount
- ★ ➤ General Budget = \$594,815 – 39% of necessary revenue
- ★ ➤ Capital Plan = \$75,000; Held at FY'10 level

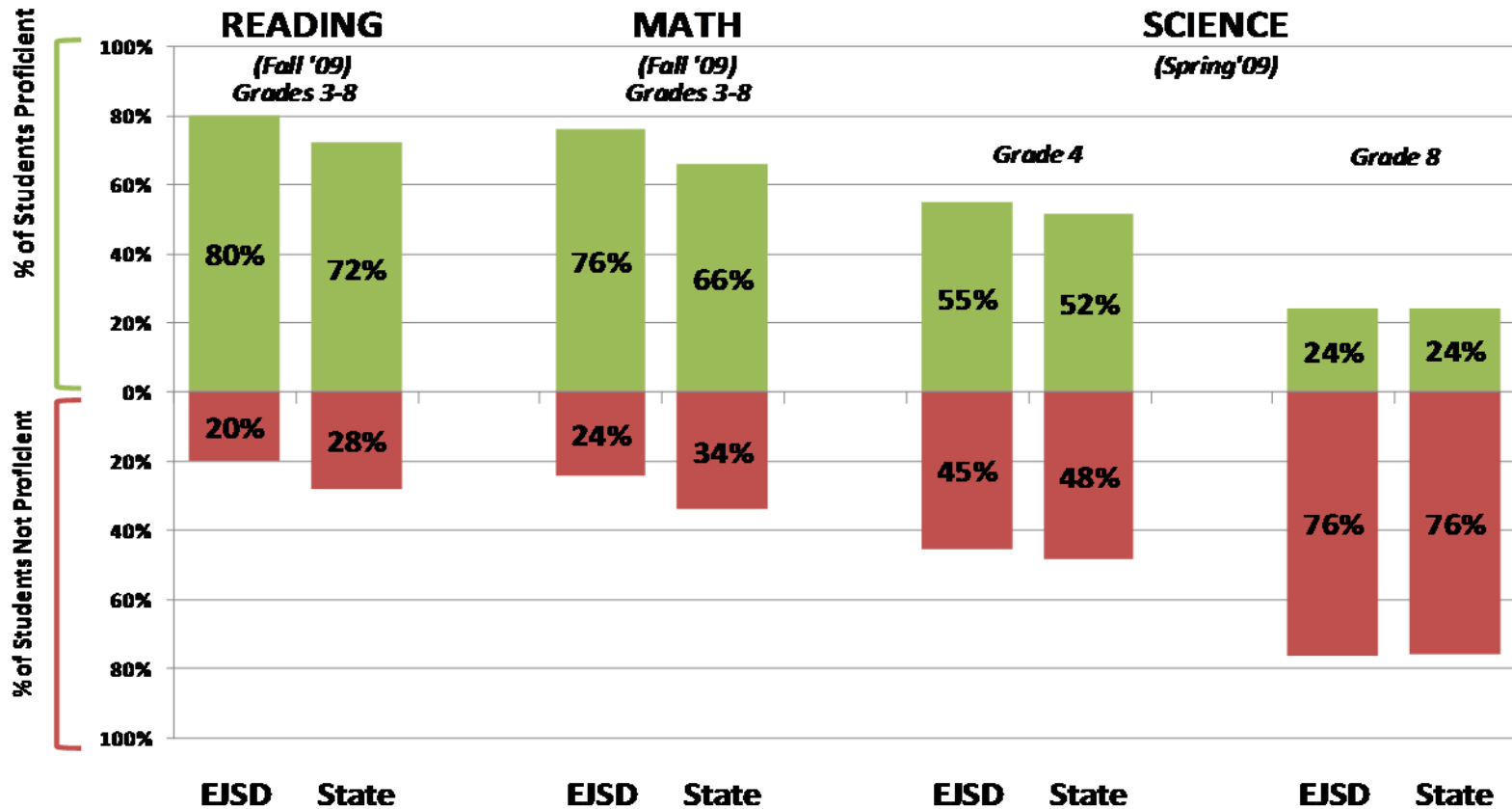


School District General Fund

Educational Quality

2009 NECAP Results

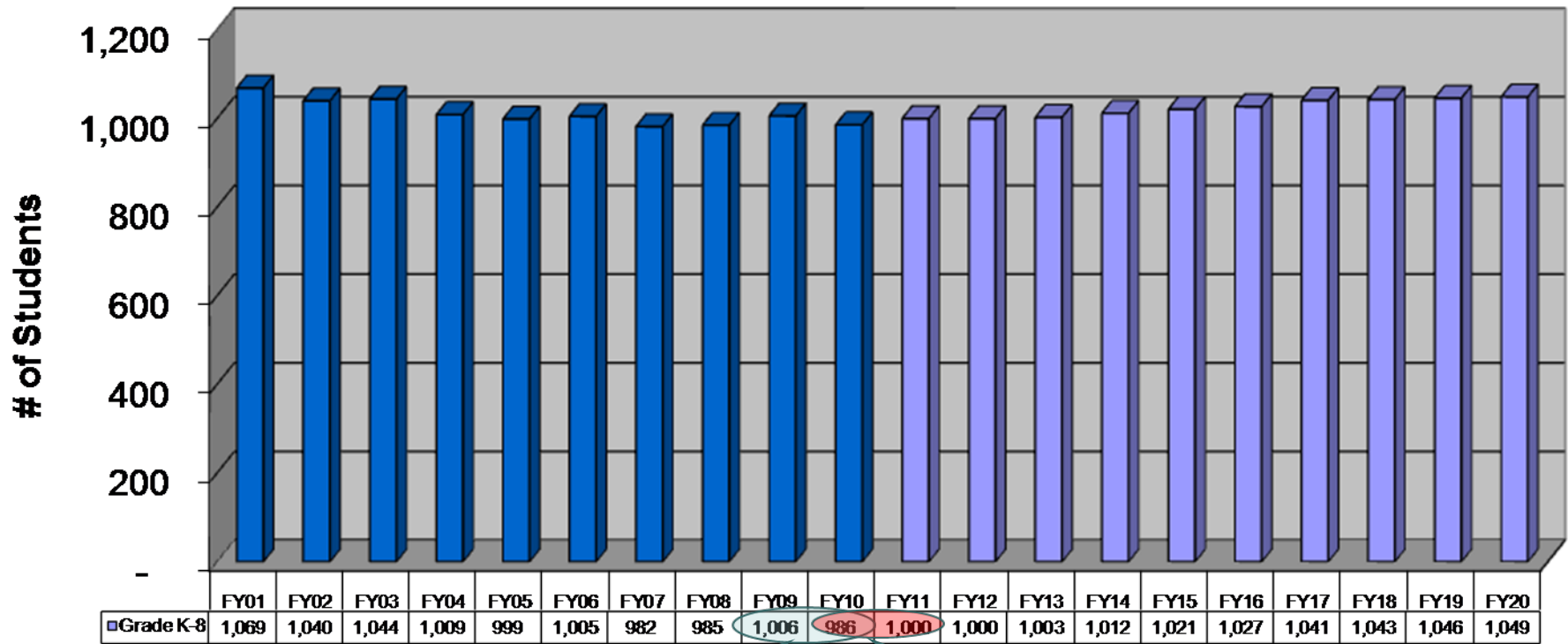
How did EJSD students perform compared to students state-wide?



Note: Due to the piloting of new material, no results were released for the 2009 NECAP Writing test.

EJSD Enrollment Projections

Enrollment Projection



Two year ave = 996 which compares to FY'11 Equalized Pupil count of 998.75

Projected increase of 14 students for FY'11; FY'12 Equalized Pupil count should be about 993

FY'10 Projection was 990 and the actual Oct 1 count was 986.

FY'11 Projection shows an increase of 14 students for a total of 1,000. Increase is due to migration trends – assumes more kids will move in than those that move out.

Budget Overview

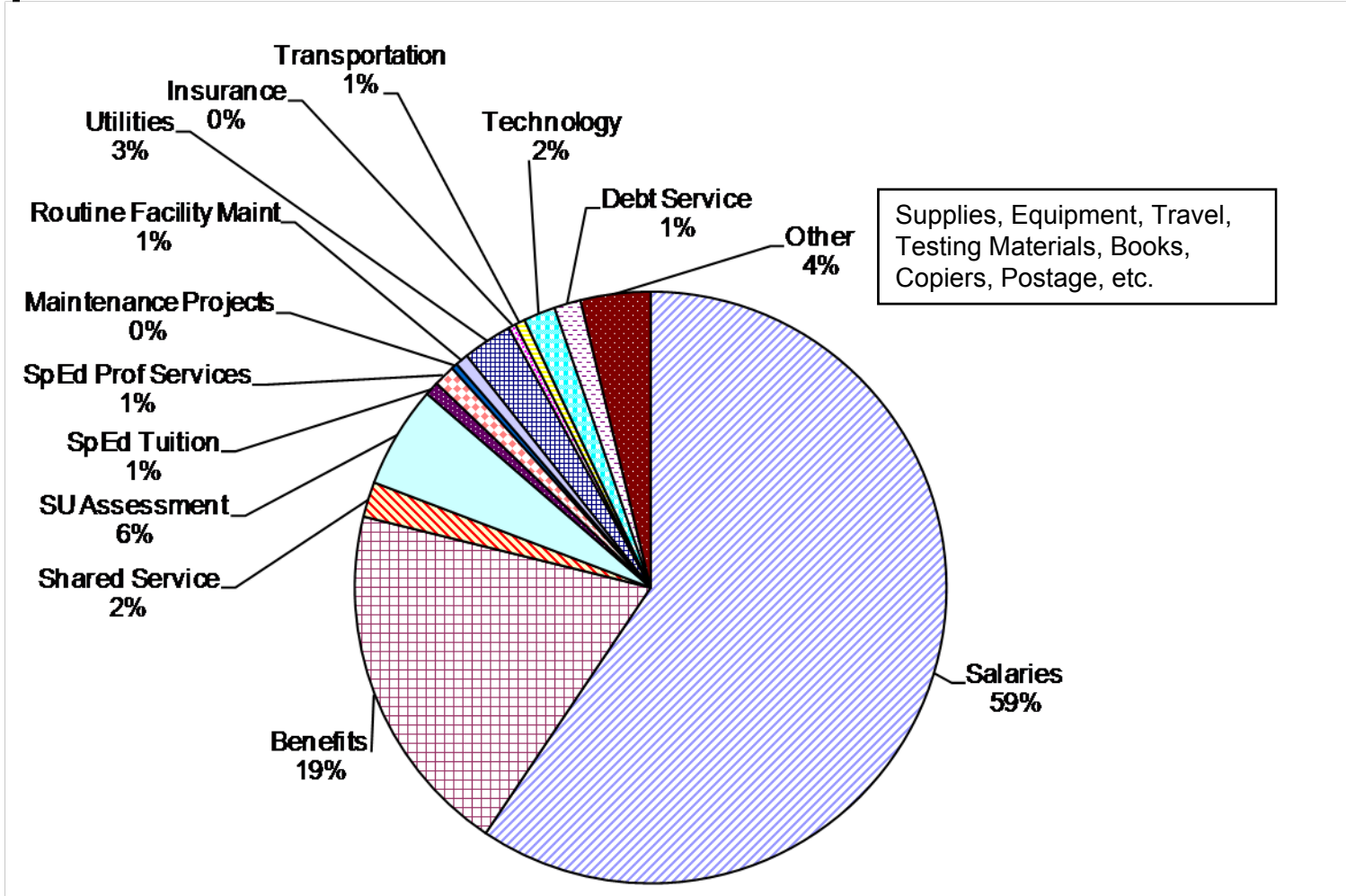
Approved Budget

Started at an increase of \$276,486

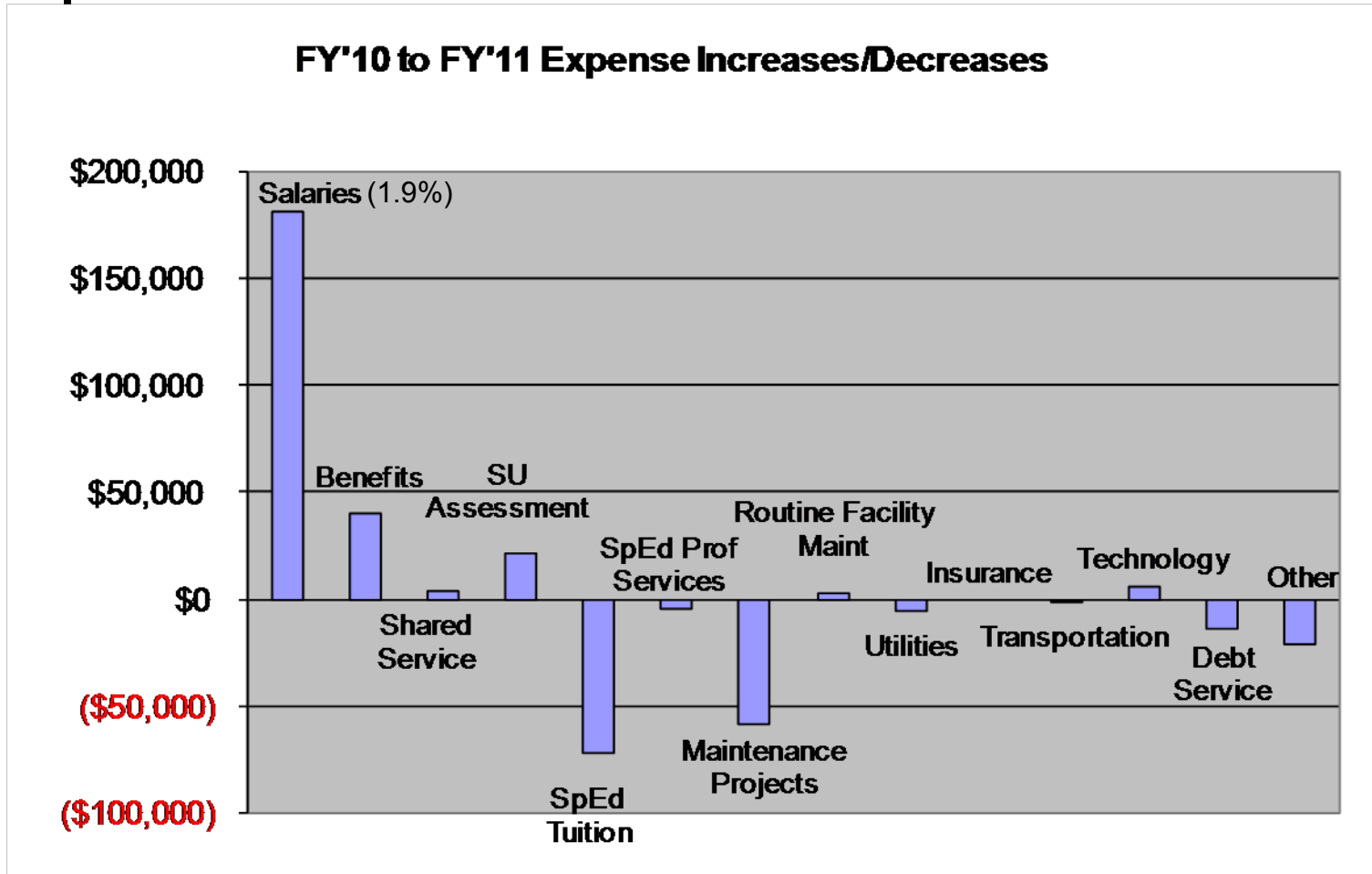
Description	FY10	FY11	Change	% Change
Total Expense Budget	\$15,924,636	\$16,004,189	\$79,553	0.50%
- Non-Tax Revenue	\$2,949,699	\$2,787,141	(\$162,558)	-5.51%
+ Capital Fund Contribution	\$100,000	\$100,000	\$0	0.00%
= Education Spending (ES)	\$13,074,937	\$13,317,048	\$242,111	1.85%

Compare to inflation amount of 2.2%

Budget Overview



Budget Overview



Expenditures (1 of 4)



	<u>FY'10</u>	<u>FY'11</u>	<u>Delta</u>	<u>%</u>
Salaries & Benefits	\$12,399,221	\$12,620,727	\$221,506	1.8%
Salaries	\$9,327,383	\$9,508,246	\$180,863	1.9%
Benefits	\$3,071,838	\$3,112,481	\$40,643	1.3%

- Since Salary and Benefit costs make up about 80% of the budget, even inflationary adjustments such as pay raises or health rates cause significant budget increases. However, this situation was greatly diminished in FY'11 due to staffing adjustments.
- Salaries – Increases are offset by implementation of a new student support model. See next slide.
- Benefits – Health insurance is the largest expense in this area. While the rate increase is 3% for FY'11, anticipated coverage changes held costs below that level.

Staffing Adjustments

Budget Adjustment	Position Description	Current FTE	FTE Adj	\$ Adj
Support Service Model Shift				
Title I Funds Reduced	READING SUPPORT SPECIALIST	5	-4	(\$377,072)
Behavior Model Shift	MAINSTREAM TA	27.5	-6	(\$168,626)
	BEHAVIOR SPECIALIST	2.5	-1.5	(\$134,044)
	BEHAVIOR INTERVENTIONIST (PARA)	0	4	\$144,711
	SCHOOL PSYCHOLOGIST	0	1	\$75,902
Total Behavior Model Shift		30	-2.5	(\$82,057)
Learning Specialist Model	LEARNING SPECIALIST	0	9	\$819,549
	SPECIAL EDUCATOR	6	-3	(\$279,879)
	MATH SUPPORT SPECIALIST	1	-1	(\$88,382)
	SPECIAL EDUCATOR	0.5	-0.5	(\$43,305)
Total Learning Specialist Model		7.5	4.5	\$407,983
Title IIA Math	MATH SUPPORT SPECIALIST	0	0.4	\$35,354
Title I Math Reallocation	MATH SUPPORT SPECIALIST (T)	1.7	0.2	\$17,314
SLP Reduction	SPEECH LANGUAGE PATHOLOGIST	4	-1	(\$100,792)
Total Support Service Model Shift	VARIOUS	48.2	-2.4	(\$99,270)
Position Funded For One Year	MAINSTREAM TA	0.5	-0.5	(\$14,883)
Grand Total		48.7	-2.9	(\$114,153)



Student Support Model Shift

Our End Goals:

- Provide flexibility and non-categorical support to students through a collaborative team model.
- Build capacity within teams as well as across schools in the areas of reading intervention, math intervention, behavioral supports, and responses to other student specific needs.
- Allow for a consultation model between specialist and classroom teachers.
- Provide opportunity for co-teaching.
- Encourage smaller communities within our schools to better know and differentiate instruction for our students.
- Maximize our internal capacity and individual expertise and skill sets to build capacity in others.
- Facilitate collaboration and give teams ownership to support students through a professional model of student support services.

Expenditures (2 of 4)



	<u>FY'10</u>	<u>FY'11</u>	<u>Delta</u>	<u>%</u>
Shared Service	\$303,958	\$307,353	\$3,395	1.1%
<ul style="list-style-type: none"> ➤ Contribution to U#46 School District for support from Maintenance and Technology personnel. 				
SU Assessment	\$871,958	\$893,776	\$21,818	2.5%
<ul style="list-style-type: none"> ➤ Increase is driven by the need to cover CCSU Food Service losses. 				
Special Education Tuition & Prof Svc	\$384,017	\$307,951	(\$76,066)	-19.8%
SpEd Tuition	\$193,334	\$121,500	(\$71,834)	-37.2%
SpEd Prof Services	\$190,683	\$186,451	(\$4,232)	-2.2%

- SpEd Tuition: For outside placements. Decrease is driven by anticipated student needs.
- SpEd Professional Services: For OT/PT, Psychological services, and Social Workers. Decrease is associated with lower Medicaid rates.

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
Sum of FY11 PROPOSED		94.00%	6.00%	75.00%	25.00%	98.50%	1.50%		
Central Services	\$92,228			\$69,171	\$23,057			\$69,171	\$23,057
Enterprise Project	\$41,811	\$39,302	\$2,509					\$39,302	\$2,509
Executive Administrative Svcs	\$131,648	\$123,747	\$7,901					\$123,747	\$7,901
Fiscal Services	\$104,964			\$78,723	\$26,241			\$78,723	\$26,241
Food Service	\$53,269	\$53,269						\$53,269	\$0
Information Technology	\$282,517					\$278,279	\$4,238	\$278,279	\$4,238
Instr & Curr Development	\$52,337	\$49,196	\$3,141					\$49,196	\$3,141
Legal Services	\$34,622	\$32,544	\$2,078					\$32,544	\$2,078
Operation & Maint of Plant	\$55,077	\$51,772	\$3,305					\$51,772	\$3,305
Personnel Services	\$96,980	\$91,160	\$5,820					\$91,160	\$5,820
PreK Student Spt Coord	\$61,252	\$61,252						\$61,252	\$0
Special Area Admin Svcs	\$63,348	\$59,546	\$3,802					\$59,546	\$3,802
Local Revenue Credit	(\$65,279)	(\$61,361)	(\$3,918)					(\$61,361)	(\$3,918)
IDEA-B Credit for Spt Coord	(\$27,824)	(\$27,824)						(\$27,824)	\$0
Total	\$976,950	\$472,603	\$24,638	\$147,894	\$49,298	\$278,279	\$4,238	\$898,776	\$78,174
Adjustment for Treasurer Services								(\$5,000)	\$5,000
Adjusted Total								\$893,776	\$83,174

Expenditures (3 of 4)



	<u>FY'10</u>	<u>FY'11</u>	<u>Delta</u>	<u>%</u>
Maintenance Projects	\$111,483	\$53,297	(\$58,186)	-52.2%
<p>➤ The FY'10 budget included several one-time expenses such as bathroom stalls and a gym divider.</p>				
Routine Facility Maint	\$111,001	\$113,908	\$2,907	2.6%
<p>➤ Maintaining facilities and equipment. Minor increase is associated with equipment age.</p>				
Utilities	\$439,799	\$433,964	(\$5,835)	-1.3%
<p>➤ Based on 3-year average usage and projected rate increases. Actual FY'10 rates are lower than anticipated – especially for natural gas.</p>				
Insurance	\$64,311	\$64,311	\$0	0.0%
<p>➤ We recently re-competed our insurance coverage and went with a new provider. FY'10 costs are lower than anticipated so we didn't need to increase in FY'11.</p>				

Expenditures (4 of 4)



	FY'10	FY'11	Delta	%
Transportation	\$86,537	\$86,692	\$155	0.2%
<ul style="list-style-type: none"> ➤ Includes SpEd, Athletic and Co-Curricular transportation – no significant change. 				
Technology	\$273,313	\$278,977	\$5,664	2.1%
<ul style="list-style-type: none"> ➤ Smartboards currently exist in most K-5 classrooms. This increase is associated with installation of Smartboards in all K-5 classrooms. 				
Debt Service	\$247,027	\$232,771	(\$14,256)	-5.8%
<ul style="list-style-type: none"> ➤ Long term debt interest decreases each year and we haven't needed to rely on short term borrowing. 				
Other	\$632,011	\$610,462	(\$21,549)	-3.4%
Maintenance Equipment	\$22,307	\$3,467	(\$18,840)	-84.5%
<ul style="list-style-type: none"> ➤ FY'10 included one-time requirements for two floor auto-scrubbers and wet-vacs. 				
Total	\$15,924,636	\$16,004,189	\$79,553	0.50%

Revenues



	FY'10	FY'11	Delta	%
Local	\$580,250	\$705,000	\$124,750	21.5%
Fund Balance CY Appropriation	\$400,000	\$350,000	(\$50,000)	-12.5%
Reserved Fund Balance	\$0	\$200,000	\$200,000	N/A
Interest Earnings	\$65,000	\$50,000	(\$15,000)	-23.1%

- Fund Balance: The FY'09 surplus is about \$50K lower than the FY'08 surplus, but we are applying \$200K of the \$390K reserved fund balance to cover revenue losses in this area and in Title I.
- Interest rates remain low and we haven't obtained short term borrowing

State	\$14,529,203	\$14,599,059	\$69,856	0.5%
Education Spending Grant	\$12,974,937	\$13,217,048	\$242,111	1.9%
Special Education Revenues	\$1,440,913	\$1,284,953	(\$155,960)	-10.8%

- Education Spending Grant is associated with an increase in Ed Spending (expenses less non-tax revenues).
- Decrease in SpEd revenues is tied to anticipated decreases in SpEd expenses (\approx 56% reimb. rate).

Federal	\$576,183	\$472,130	(\$104,053)	-18.1%
Title I - Basic & Concentration Grants	\$300,000	\$158,868	(\$141,132)	-47.0%
Title II - Part A: Teacher Quality	\$0	\$35,354	\$35,354	N/A

- Title I: DOE warns of significant decreases in Title I funds. Allocation is based on student demographics.
- Title IIA: Application of Title IIA to help offset Title I revenue loss – for Math Specialist support.

Other	\$239,000	\$228,000	(\$11,000)	-4.6%
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- Maturing investment from Bond Defeasance Fund – Decreases as bond interest decreases.

Total	\$15,924,636	\$16,004,189	\$79,553	0.50%
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Homestead Tax Rate (K-8)

Description	FY10	FY11	Change	% Change
Total Expense Budget	\$15,924,636	\$16,004,189	\$79,553	0.50%
- Non-Tax Revenue	\$2,949,699	\$2,787,141	(\$162,558)	-5.51%
+ Capital Fund Contribution	\$100,000	\$100,000	\$0	0.00%
= Education Spending (ES)	\$13,074,937	\$13,317,048	\$242,111	1.85%
÷ Equalized Pupil (EP) Count	1,036.43	998.75	(37.68)	-3.64%
= ES/EP	\$12,615.36	\$13,333.72	\$718.36	5.69%
÷ Base Education Amount	\$8,544.00	\$8,544.00	\$0.00	0.00%
= District Spending Adj (ES/EP / Base Ed Amt)	147.652%	156.059%	8.407%	

BEA held level – no allowance for inflation

Essex Junction K-8 Homestead Tax Rate	FY10	FY11	Change
Base Homestead Tax Rate	\$0.860	\$0.882	\$0.022
× District Spending Adj (ES/EP / Base Ed Amt)	147.652%	156.059%	8.407%
= EJSD Estimated Equalized Homestead Rate	\$1.2698	\$1.3764	\$0.1066
÷ Common Level of Appraisal	98.78%	98.58%	-0.20%
= EJSD Estimated Actual Homestead Rate	\$1.2855	\$1.3962	\$0.111
× % of Equalized Pupils in K-8	65.410%	63.910%	-1.500%
= K-8 Estimated Actual Homestead Rate	\$0.8408	\$0.8923	\$0.0515

Impact per \$100K in property – started at \$78.14

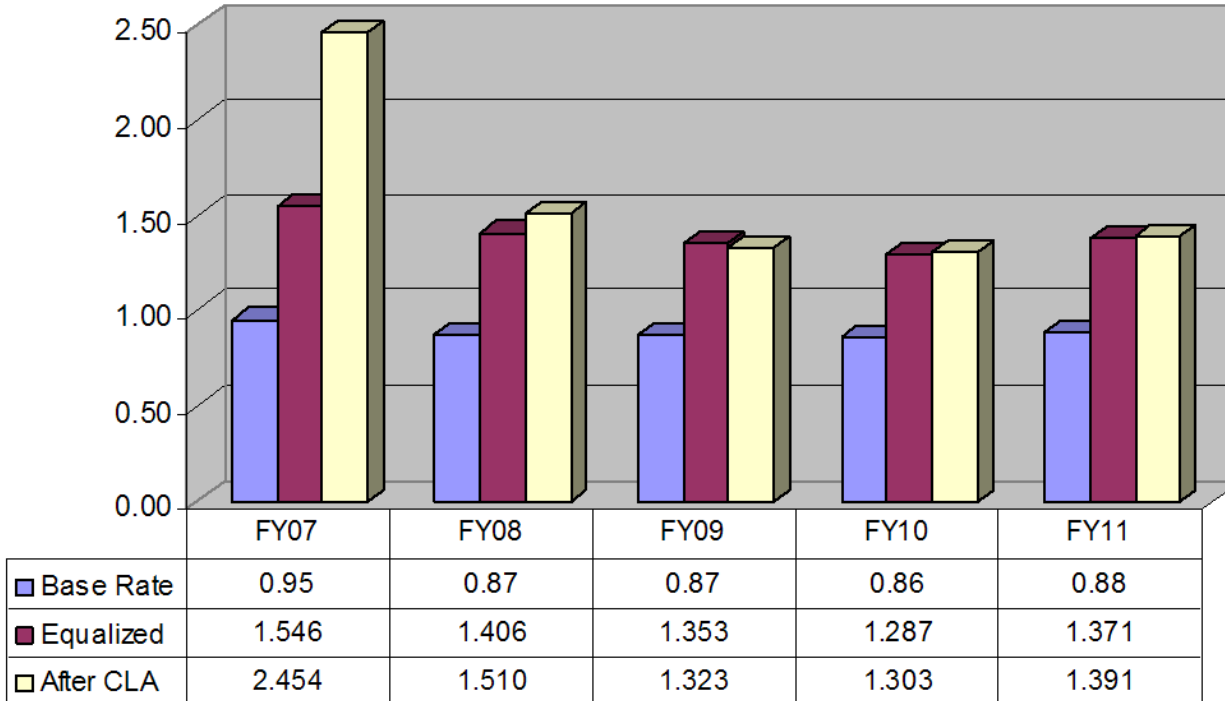
Would be an increase of \$0.01 if BEA was inflated by 2.2% and base rate had not increased

Income Sensitivity Rate (K-8)

Essex Junction K-8 Income Sensitivity Rate	FY10	FY11	Change	
Base Rate	1.80%	1.80%	0.00%	
× District Spending Adj (ES/EP / Base Ed Amt)	147.652%	156.059%	8.407%	
= EJSD Income Sensitivity Rate	2.66%	2.81%	0.15%	
× % of Equalized Pupils in K-8	65.410%	63.910%	-1.500%	
= K-8 Income Sensitivity Rate	1.740%	1.800%	0.060%	\$30.00

Impact for \$50K in
Income – started at
\$55.00

Homestead Tax Rate (K-12)

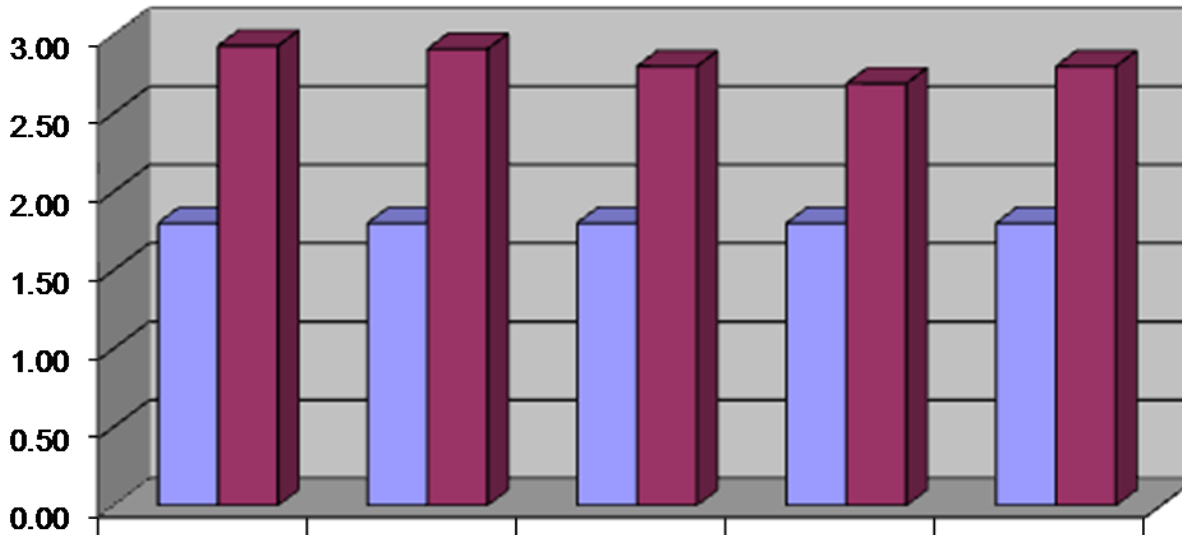


Essex Junction K-12 Homestead Tax Rate	FY10	FY11	Change	
EJSD K-8 Rate	\$0.8408	\$0.8923	\$0.0515	
+ U#46 9-12 Rate*	\$0.4618	\$0.4985	\$0.0367	
= Estimated Actual K-12 Homestead Rate	\$1.3026	\$1.3908	\$0.0882	\$88.19

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

Impact per \$100K in property

Income Sensitivity Tax Rate (K-12)



	FY07	FY08	FY09	FY10	FY11
Base Rate	1.80	1.80	1.80	1.80	1.80
After spending adj	2.93	2.91	2.80	2.69	2.80

Essex Junction K-12 Income Sensitivity Rate	FY10	FY11	Change	
EJSD K-8 Rate	1.740%	1.800%	0.060%	
+ U#46 9-12 Rate*	0.950%	1.000%	0.050%	
Essex Junction K-12 Income Sensitivity Rate	2.690%	2.800%	0.110%	\$55.00

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

Impact for \$50K in Income



Summary

- **School District General Fund**

- Attempted to reduce costs to the maximum extent possible without impacting educational quality
- Made staffing reductions for new Student Support Model, but further reductions are difficult since enrollment is stable
- Leveraged reserved fund balance to offset revenue decreases
- **Overall expense increase held at 0.5%**
- Due to external factors, tax rates will increase more than usual
 - If the Base Tax Rate remained at \$0.86 and the Base Education Amount had increased by just 2.2%, the K-12 Homestead Tax Rate would have increased by \$0.0243 instead of \$0.0887



School District Capital Fund



EJSD Capital Plan Overview

- Funded with District's 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 Capital Reserve Fund in FY'07 & '08 due to increased emphasis on capital investments
- To extend life of the fund, the Capital Plan was significantly scaled back beginning in FY'09 and an article was presented/approved to partially fund projects with \$100K in new tax revenues

EJSD Capital Plan

Title	Site	Description	FY10	FY11	FY12	FY13	FY14
Safety & Security	DISTRICT	Security Doors	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
			\$24,000		\$10,000		\$10,000
Safety & Security Total			\$29,000	\$5,000	\$15,000	\$5,000	\$15,000
Accessibility Improvement Issues	PARK ST	Driveway & Parking Lot	\$40,000	\$40,000			
Accessibility Improvement Issues Total			\$40,000	\$40,000	\$0	\$0	\$0
Preventative & Routine Capital Maintenance	DISTRICT	Food Service Facilities/Equipment			\$20,000	\$10,000	
		Floors (Tile/Carpeting)	\$20,000	\$15,000	\$15,000	\$15,000	\$15,000
		Roof Repairs and Maintenance	\$25,000	\$25,000	\$50,000	\$75,000	\$75,000
		Parking Lot & Sidewalk Maintenance				\$25,000	\$25,000
		Heat Plant Repairs and Maintenance	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
	ADL	Student Hallway Lockers		\$45,000			
	FLEMING	Roof Repairs and Maintenance	\$30,000				
	HIAWATHA	Clock System		\$8,700			
	SUMMIT	Window Replacements	\$15,000				
		Clock System	\$15,000				
Preventative & Routine Capital Maintenance Total			\$125,000	\$103,700	\$95,000	\$135,000	\$125,000
Environment Enhancements/Efficiencies	DISTRICT	Computer Replacement Program	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
		Energy Conservation Efforts	\$20,000	\$10,000	\$20,000	\$20,000	\$20,000
	ADL	Move Computer Lab & Expand Library	\$10,000				
		Collapsible Walls	\$16,000	\$16,000			
	HIAWATHA	Building Renovation & Vestibule			\$90,000		
	SUMMIT	Kitchen Renovation		\$50,000			
Environment Enhancements/Efficiencies Total			\$106,000	\$136,000	\$170,000	\$80,000	\$80,000
Grand Total			\$300,000	\$284,700	\$280,000	\$220,000	\$220,000

Security: For replacement cameras

Park St School - Driveway & Parking Lot: Paved drive & parking lot, walkway, curbing, lighting, etc.; neighbor contributing another \$40K

Floors: For repair/replacement of flooring at any EJ school - Specific known requirements for HIA library (\$4.5K), FLE music rm (\$7.5K), and ADL Rm A62 (\$2.2K)

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

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

ADL Lockers: Removal and replacement of lockers (small and in disrepair - parts no longer available)

Hiawatha Clock System: School-wide, synchronized clock system similar to the one installed at Summit Street School this year.

Computer Replacement Program: PC purchases to maintain 4-yr replacement cycle

Energy Conservation Efforts: For energy conservation projects at any EJ school - HIA gym and kitchen windows in FY'11

ADL Collapsible Wall: The 3rd of three required collapsible walls required for team teaching

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

Summit Kitchen Renovation: Allows for on-site cooking; budgeted \$40K in FY'09 - after preliminary architectural work there is still about \$35K available - total project estimated at \$85K



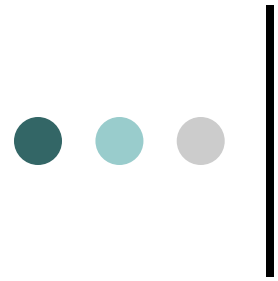
EJSD Capital Fund

Investment Status (Dec 31, 2009)

Capital Reserve Fund

\$	1,036,309	Certificate of Deposit (7/11/09 - 7/10/10)
\$	284,700	Proposed FY'11 budget in Capital Plan
\$	751,609	Balance Available after FY'11 (not including Impact Fees or future interest)

- To support the current plan, taxes need to be raised for the Capital Fund starting in FY'15.
- To extend the life of the Capital Reserve and ease transition to raising Capital Funds through taxes, the Board is once again proposing an article to raise \$100K in taxes to complement the Capital Reserve Funds.



Recreation & Parks General Fund

Expenditures (1 of 2)

Expenses	Sum of FY08 ACTUALS	Sum of FY09 ACTUALS	Sum of FY10 APPROVED	Sum of FY11 PROPOSED	Sum of \$\$ VARIANCE	Comments
Support Staff Salaries	\$304,872	\$407,668	\$485,839	\$579,354	\$93,515	Full day preschool; Would be higher - some shift to contracted service
Professional Staff Salaries	\$150,700	\$161,408	\$171,644	\$178,277	\$6,633	
Overtime Salaries	\$12,116	\$7,318	\$7,667	\$7,616	(\$51)	
Substitute Salaries	\$0	\$0	\$480	\$500	\$20	
Social Security (FICA)	\$36,999	\$43,759	\$50,919	\$58,582	\$7,663	
Health Benefits	\$30,960	\$66,074	\$70,879	\$81,361	\$10,482	3% rate increase; full day preschool; changes in coverage
Dental Insurance Premiums	\$3,400	\$5,299	\$5,508	\$6,075	\$567	
Group Life Insurance	\$1,134	\$1,190	\$955	\$1,052	\$97	
Retirement Contributions	\$1,979	\$2,385	\$12,169	\$17,456	\$5,287	Two employees now eligible
Tuition Reimbursement	\$1,385	\$1,830	\$4,180	\$4,180	\$0	
Advertising Expense	\$3,584	\$7,141	\$9,608	\$6,392	(\$3,216)	More in line w/ actuals
Audit Services	\$1,425	\$1,364	\$909	\$3,169	\$2,260	More accurate share of expense
Dues and Fees	\$5,260	\$1,390	\$3,291	\$2,963	(\$328)	
Electricity	\$22,460	\$24,156	\$26,500	\$26,690	\$190	
Equipment	\$8,383	\$11,627	\$10,100	\$12,350	\$2,250	Two vacuum/chippers
Field Trips	\$11,142	\$11,026	\$22,742	\$28,090	\$5,348	Increase for preschool & Camp Maple Street
Gasoline	\$0	\$0	\$2,500	\$2,500	\$0	
General Maintenance	\$7,527	\$4,004	\$9,432	\$8,425	(\$1,007)	More in line w/ actuals
General Supplies	\$69,222	\$79,419	\$92,239	\$90,121	(\$2,118)	EJ Little League providing field supplies
Land & Improvements	\$4,340	\$2,500	\$2,500	\$2,500	\$0	
Legal Services	\$1,710	\$1,364	\$1,091	\$750	(\$341)	More accurate share of expense
Maintenance Software	\$58	\$99	\$129	\$882	\$753	Maintenance contract for phones
Natural Gas	\$4,501	\$9,056	\$7,500	\$7,500	\$0	

Expenditures (2 of 2)

Expenses	Sum of FY08 ACTUALS	Sum of FY09 ACTUALS	Sum of FY10 APPROVED	Sum of FY11 PROPOSED	Sum of \$\$ VARIANCE	Comments
Other Professional Services	\$37,635	\$51,854	\$46,457	\$72,442	\$25,985	Increase in Summer Programs - offsetting revenue increase; some shift from salaries
Other Purchased Prof & Tech Services	\$40,727	\$26,943	\$25,028	\$25,882	\$854	Shared service to U#46
Other Purchased Property Services	\$3,620	\$2,651	\$3,300	\$1,513	(\$1,787)	Decrease due to 'in-kind' relationship with ADL for pool
Postage	\$6,571	\$7,263	\$8,237	\$7,356	(\$881)	More in line w/ actuals
Printing and Binding	\$14,360	\$12,347	\$14,568	\$14,598	\$30	
Prior Year Adjustments	\$105,000	\$6,748	\$0	\$0	\$0	
Property & Liability Insurance	\$0	\$4,990	\$5,564	\$5,564	\$0	
Rental of Equipment & Vehicles	\$13,082	\$2,922	\$4,585	\$4,900	\$315	
Supervisory Union Assessment	\$79,321	\$79,290	\$79,686	\$83,174	\$3,488	See SU Assessment sheet
Technology Hardware	\$1,932	\$5,069	\$3,500	\$2,500	(\$1,000)	High investment in prior two years
Technology Software	\$1,216	\$7,009	\$1,017	\$1,000	(\$17)	
Telecommunications	\$1,934	\$1,925	\$2,739	\$1,982	(\$757)	More in line w/ actuals
Telephone	\$9,862	\$10,401	\$11,012	\$10,414	(\$598)	
Travel & Conference	\$7,055	\$8,034	\$8,822	\$11,200	\$2,378	Increase for Preschool
Water/Sewage	\$2,032	\$4,034	\$3,895	\$3,380	(\$515)	
Short Term Interest	\$1,425	\$1,091	\$909	\$0	(\$909)	No EJSJ requirement in recent years
Long Term Interest	\$63,370	\$62,541	\$57,475	\$52,298	(\$5,177)	Less interest each year
Long Term Principal	\$105,000	\$105,000	\$105,000	\$105,000	\$0	
Grand Total	\$1,177,299	\$1,250,188	\$1,380,575	\$1,529,988	\$149,413	



Revenues

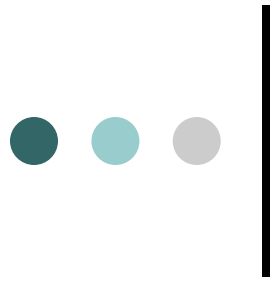
Revenues	Sum of FY08 ACTUALS	Sum of FY09 ACTUALS	Sum of FY10 APPROVED	Sum of FY11 PROPOSED	Sum of \$\$ VARIANCE	Comments
Property Taxes	(\$581,860)	(\$583,326)	(\$588,650)	(\$594,815)	\$6,165	Constrained by level tax rate
Fund Balance CY Appropriations	\$0	(\$6,940)	(\$135,000)	(\$146,000)	\$11,000	Carry forward from FY'09
Adult Programs	(\$37,670)	(\$31,444)	(\$33,560)	(\$32,116)	(\$1,444)	
Childcare	(\$33,412)	(\$26,902)	(\$24,660)	(\$494,496)	\$469,836	Realigned from "Youth Programs" - more accurate; Expanded preschool for full day
Community Gardens	(\$2,258)	(\$2,490)	(\$1,920)	(\$2,280)	\$360	
Concession Sales	(\$15,063)	(\$20,830)	(\$17,000)	(\$17,500)	\$500	
Daily Fees	(\$30,320)	(\$39,441)	(\$36,707)	(\$36,707)	\$0	
Facility Rental	(\$1,345)	(\$3,182)	(\$1,000)	(\$1,500)	\$500	
Field Rental	(\$3,100)	(\$7,490)	(\$4,500)	(\$4,500)	\$0	
Pool Membership & Fees	(\$34,372)	(\$36,096)	(\$33,154)	(\$36,095)	\$2,941	More in line w/ actuals
Scholarship	\$0	(\$1,031)	\$0	\$0	\$0	
Senior Programs	(\$1,549)	(\$3,019)	(\$4,020)	(\$4,785)	\$765	Small increase in Fall/Spring Trips
Special Events	(\$6,826)	(\$13,656)	(\$12,250)	(\$9,486)	(\$2,764)	\$6.5K for Xterra triathlon; many other events such as Father's Day Run, Halloween Hustle, Essex Has Talent, Winter Fest, etc.
Sponsorships	\$0	\$0	(\$7,805)	(\$6,483)	(\$1,322)	For Xterra, Winter Fest, July 4th, Summer Family Series, etc.
Swim Lessons	(\$34,802)	(\$44,080)	(\$51,247)	(\$40,768)	(\$10,479)	More in line w/ actuals
Village Kids Grant	\$0	(\$5,334)	\$0	\$0	\$0	
Youth Programs - School Year	(\$25,085)	(\$22,912)	(\$29,124)	(\$27,722)	(\$1,402)	
Youth Programs - Summer	(\$59,950)	(\$74,219)	(\$64,870)	(\$73,595)	\$8,725	More in line w/ actuals
Youth Programs - Swimming	\$0	(\$883)	(\$2,280)	(\$1,140)	(\$1,140)	More in line w/ actuals
Youth Programs - Village Kids	(\$248,181)	(\$326,915)	(\$332,828)	\$0	(\$332,828)	Realigned to "Childcare"
Grand Total	(\$1,115,793)	(\$1,250,188)	(\$1,380,575)	(\$1,529,988)	\$149,413	



Summary

- **Recreation & Parks General Fund**

- Recreation & Parks is largely self-sufficient
 - Only 39% of revenue comes from taxes – tax rate held steady for several years
 - Largest revenue-generating programs relate to childcare and the pool
- Conversion from part-time to full-day preschool increased expenses, but revenues increased at an even higher rate



Recreation & Parks Capital Fund



EJRP Capital Fund

Title	Description	FY10	FY11	FY12	FY13	FY14
Life Safety & Security	Playground Equipment		\$7,000			\$10,000
	Resurfacing	\$4,500		\$13,500	\$6,000	\$9,500
Life Safety & Security Total		\$4,500	\$7,000	\$13,500	\$6,000	\$19,500
Preventative & Routine Maintenance	Fencing	\$5,500				\$12,000
	Parking Lot	\$32,268				\$4,000
	Field Upgrades/Maintenance	\$8,732	\$5,000	\$5,000	\$5,000	
	Maintenance Equipment				\$27,500	
Preventative & Routine Capital Maintenance Total		\$46,500	\$5,000	\$5,000	\$32,500	\$16,000
Environment Enhancements	Electrical/Lighting	\$8,500				
	Park Amenities	\$10,000	\$42,500	\$35,500	\$23,000	\$10,000
	Pedestrian Paths		\$15,000	\$15,500	\$8,000	\$24,000
	Landscaping	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
Environment Enhancements Total		\$24,000	\$63,000	\$56,500	\$36,500	\$39,500
Grand Total		\$75,000	\$75,000	\$75,000	\$75,000	\$75,000

- Playground Equipment:** FY'11 requirement relates to Cascade; FY'14 is for Maple St
- Resurfacing:** Playground resurfacing (\$3.5K) & ice rink liner (\$1K) every two years; FY12 includes an investment in Cascade's tennis & b-ball courts
- Fencing:** FY'14 = Tennis courts; FY'15 = Seman Field
- Parking Lot:** FY'14 is for Cascade re-coat
- Field Upgrades/Maintenance:** Drainage, field leveling, grass seed for football fields
- Maintenance Equipment:** FY'13 for replacement 3/4 or one-ton truck; FY'15 is for replacement mower & utility vehicle
- Park Amenities:** \$15K for pool parts & equipment in FY'11, \$5.5K in all other years; remainder is to collect toward a new band shell & bathroom facilities
- Pedestrian Paths:** FY'11 for Cascade; FY'12-14 is repair of existing paths & creation of new paths at Maple St Park
- Landscaping:** Continued development of lanscape plan and implementation at Maple St Park



Informational Hearing & Vote

April 12 Informational Hearing
Essex Community Educational Center
6:30 p.m. in the Auditorium

April 13 Budget Vote
Essex Community Educational Center
7:00 a.m. – 7:00 p.m. in the Gymnasium