

# CITIZENS' GUIDE

# 2019 – 2020

## Deep River Board of Education Budget

### MESSAGE FROM THE BOARD OF EDUCATION

The proposed budget documents as well as the final budget will be available on the Region 4's website, [www.reg4.k12.ct.us](http://www.reg4.k12.ct.us) through the district's budget webpage link.

**Please participate with us to the extent you can in the budget process.** We have put a lot of time into the development of a budget that provides important Academic services while recognizing the impact that the costs of these services has on our taxpayers. Citizen input is essential to help us put forward a budget that will be accepted by voters.

Paula Weglarz, Board Chair

Ruth I. Levy, Ed.D, Superintendent

Kristina Martenau, Ed.D, Assistant Superintendent

Kimberly Allen, Business Manager

Christian Strickland, Principal

### DEEP RIVER NUMBERS

Student Enrollment (14/15) .....	312
Student Enrollment (15/16) .....	304
Student Enrollment (16/17) .....	283
Student Enrollment (17/18) .....	275
Student Enrollment (18/19) .....	250

Total Staff (2016/17) .....	40.6
Total Staff (2017/18) .....	41.1
Total Staff (2018/19) .....	39.1
Total Staff (2019/20) .....	35.7

Total 2016/17 Approved Budget .....	\$5,513,423
Total 2017/18 Approved Budget .....	\$5,377,423
Total 2018/19 Approved Budget .....	\$5,264,280
Total 2019/20 Requested Budget .....	\$5,264,280
Total Amount over 2018/19 Budget .....	\$0.00
Total 2019/20 Requested Budget .....	0.00%

### UNDERSTANDING THE BUDGET

The annual budget process refers to the proposed plan of expenditures for a given fiscal year starting each July 1<sup>st</sup> and ending the following June 30<sup>th</sup> for the School's main operating fund which is also known as the General Education Fund.

The General Education Fund budget process requires the involvement of many stakeholders in order to develop a responsible budget that provides essential educational services without imposing excessive costs to the Deep River Taxpayers.

Based on our Regional School system, our annual education budget requires the Deep River Education Budget to include expenditures for the Supervision District, which allocates costs for services that are shared across all three towns (Chester, Deep River, and Essex).

What is the Supervision District? The Supervision District model is unique to our multi-board structure. The Supervision District includes budget oversight for the Central Office Administration Offices and Responsibilities. It also includes services that are shared across all Region 4 Towns (i.e. fiscal services, legal, transportation, professional development, personnel services, music, art, pre-school and special education services).

The Supervision District budget is allocated to each town based on their Average Daily Membership (ADM) share. Annually, the ADM share is calculated based on the town's percentage of students in the total enrollment census as of October 1<sup>st</sup>.

#### History of the Deep River share of the Supervision District per ADM:

2014/2015 – 32.76%	2015/2016 – 33.13%
2016/2017 – 33.99%	2017/2018 – 34.52%
2018/2019 – 34.98%	2019/2020 – 33.16%

Once complete, the annual budget serves as a policy document that prioritizes the quality and level of programs that the school will offer. Likewise, it is a financial plan that authorizes how resources are spent.

The budget process involves public input. All budget meetings, workshops and hearings are open to the public and citizens are encouraged to attend.

## Deep River Board of Education Budget

### THE BUDGET PROCESS

The budget process, which includes board meetings, workshops and public hearings, is an effort to balance how much is needed to operate our school and how much the town can afford to spend.

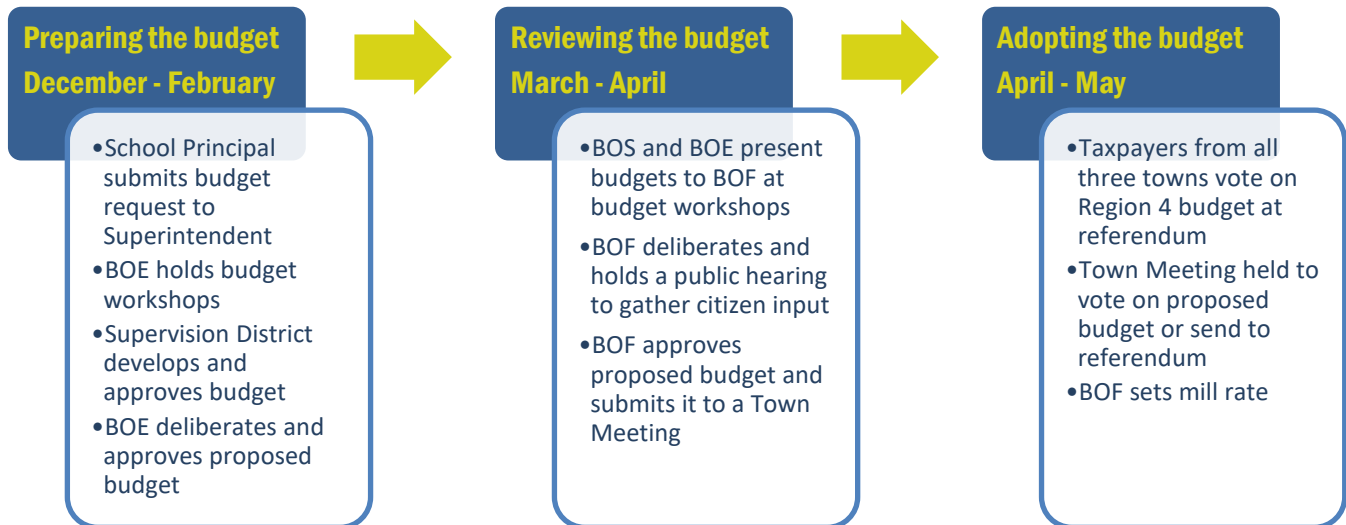
This annual process, which is typically finalized in May, begins many months before and includes both a local budget process as well as a regional one.

Regional budgets are a co-operative effort between Chester, Deep River and Essex. The Supervision District budget, prepared by the Superintendent and reviewed by the Supervision District Committee, is the first budget approved in the overall budget process. The costs are allocated based on ADM and incorporated into the various board of education budgets. Meanwhile, the Region 4 Budget Committee, which includes representatives from the three towns, holds a number of budget workshops to develop the budget for the regional middle school and high school. Once a final version is approved, this budget is voted on at referendum in all three towns. Once again, the approved budget is allocated on an ADM share basis.

The local Board of Education budget reflects expenditures to be borne exclusively by the Town of Deep River. The Board of Education's budget begins with the Superintendent working with the Administrative team to develop a responsible budget request that is submitted to the Board of Education (BOE) for budget meetings.

The finalized Board of Education budget is presented to the Board of Finance (BOF) at public budget meetings. The Board of Finance discusses and deliberates on the proposed budget and also holds a public hearing to gather citizen input. After considering all input, the Board of Finance recommends its proposed budget to the Town Meeting. The Board of Selectmen will then send the budget forward to be voted on at the Annual Town Meeting.

Upon adoption of the budget, the Board of Finance holds a special meeting to set the mill rate.



### IMPORTANT TERMS

**APPROPRIATION:** An authorization made by the Board of Finance and approved by the Town Meeting or referendum that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**BOND:** A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, i.e. maturity date(s), together with periodic interest at a specified rate.

**CAPITAL ASSET:** Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

**CONTINGENCY:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. When required, funding transfers to departmental function areas are approved by the Board of Finance and, if required, Town Meeting.

**DEBT SERVICE:** Payment of interest and repayment of principal on debt that the Town has issued, typically for large capital projects.

**Encumbrances:** An obligation/amount that is reserved for a known future expenditure.

**FTE:** Full-time equivalent; the equivalent of one full-time employee.

**FUND BALANCE:** The difference between assets and liabilities in a governmental fund at a particular point in time (such as the end of the fiscal year). A negative fund balance is sometimes referred to as a fund deficit.

**GENERAL FUND:** The fund that accounts for most municipal operations, including education, police, public works, human services, general government, recreation, library services, and most debt service.

**RESERVE:** An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

**REVENUE:** Additions to assets, which do not increase any liability, do not represent the recovery of expenditures, and do not represent contributions of fund capital.

**SURPLUS:** The amount by which revenues exceed expenditures in a given year.

### BUDGET CALENDAR

## IMPORTANT DATES 19/20

January 2020 ..... **Budget Workshops (dates to determined)**

February 2020 .... **Budget Workshops continue**

March 2020 ..... **Deep River BOE votes to approve proposed 2020-2021 Budget**

April 2020 ..... **Deep River BOE Presents Proposed 20/21 Budget to BOS/BOF**

May 2020 ..... **Public Hearing and Vote on Proposed Deep River 2021-2021 Budget**

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*\*Meeting agenda to include public comments.*

Dates, times & locations for Supervision District, Region 4 and Deep River Elementary School budget workshops are included on the Region 4 website at [www.reg4.k12.ct.us](http://www.reg4.k12.ct.us)