

CITIZENS' GUIDE

to the Essex Board of Education Budget

2019 – 2020



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 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.

Lon Seidman, Board Chair

Ruth I. Levy, Ed.D, Superintendent

Kristina Martenau, Ed.D, Assistant Superintendent

Kimberly Allen, Business Manager

Jennifer Tousignant, Principal

ESSEX ELEMENTARY NUMBERS

Student Enrollment (14/15)	407
Student Enrollment (15/16)	376
Student Enrollment (16/17)	331
Student Enrollment (17/18)	310
Student Enrollment (18/19)	306

Total Staff (2016/17)	61.28
Total Staff (2017/18)	59.60
Total Staff (2018/19)	54.90
Total Staff (2019/20)	51.80

Total 2016/17 Approved Budget	\$7,635,408
Total 2017/18 Approved Budget	\$7,461,594
Total 2018/19 Approved Budget	\$7,372,220
Total 2019/20 Requested Budget	\$7,463,976
Total Amount over 2018/19 Budget	\$91,756
Total 2019/20 Requested Budget	1.24%

UNDERSTANDING THE BUDGET

The annual budget process refers to the proposed plan of expenditures for a given fiscal year starting each July 1st and ending the following June 30th 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 Essex Taxpayers.

Based on our Regional School system, our annual education budget requires the Essex 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 1st.

The Essex share of the Supervision District for the 18/19 fiscal year ticked up slightly from the prior year. This is partially offset by a reduction in the supervision district allocation to the Essex Elementary School budget.

2014/2015 – 44.57%	2015/2016 – 43.58%
2016/2017 – 42.70%	2017/2018 – 40.60%
2018/2019 – 39.29%	2019/2020 – 44.40%

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.

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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.

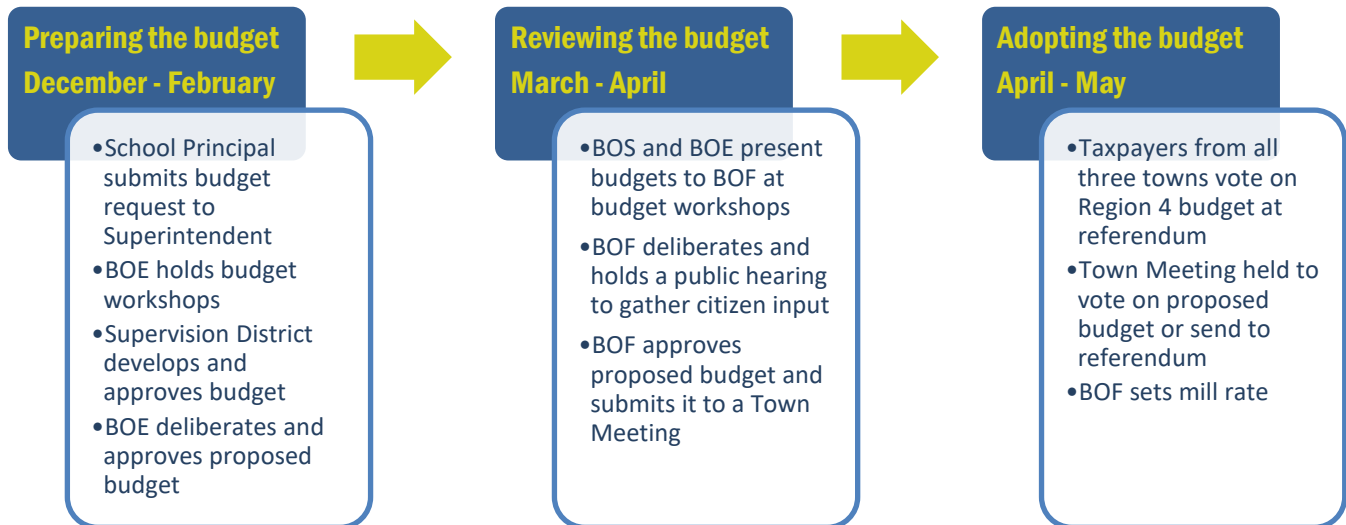
This annual process, which is typically finalized in May, begins many months before and includes both a local budget process as well as a regional one.

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 Essex. 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 decide whether to present the budget for vote at the Annual Town Meeting or send it to referendum.

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



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CAPITAL IMPROVEMENT PROJECTS

17/18 Total School Capital Fund Balance \$159,096

The Town of Essex has a separate fund for school capital projects. Below are capital projects that have been completed in recent years that utilized these capital reserve funds.

- 2015 – 2016
Essex Elementary's Media Center was remodeled and refurbished.
- 2016 – 2017 / 2017-2018
The school's vestibule and main office was renovated during the Safety Renovation Project
- 2018-2019
Two new Air Handlers were installed on the roof.

2019-2020 Proposed Capital Projects

- Replace two (2) Sets of Doors
- Upgrade Camera System
- Replace Backflow Sprinklers
- Replace eight (8) Cafeteria Tables

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.

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BUDGET CALENDAR

IMPORTANT DATES 19/20

April 24 **Public Hearing** 7:30pm @ Essex Town Hall
Auditorium

May 7 **Region 4 Referendum**

May 13 **Essex Town Budget Vote** 7:30pm @ Essex
Town Hall Auditorium

September 2019 – May 2020 **TBD**



**Meeting agenda to include public comments.*

Dates, times & locations for Supervision
District, Region 4 and Essex Elementary
School budget workshops are included on the
Region 4 website at www.reg4.k12.ct.us