

Chester BOE 2020-21 Budget FAQ

**(from questions asked at Chester Budget Workshops
held for the development of the 2020-21 Chester Elementary Budget)**

On January 30th; February 11th; and March 3rd 2020 the Chester Board of Education held Budget Workshops to develop their proposed 2020-21 budget for Chester Elementary School. During those workshops the administrative staff committed to answering all questions posed by board and community members; and committed to providing the answers in one FAQ document accessible by the public. In keeping with the commitment of the Board and the current administrative team to provide effective communication and transparency, this FAQ is being made available on the website.

Questions Regarding Specific Budget Categories

100s (salaries)

1.) Q: What is the plan for the reduction of the classroom teacher? Which grade? Will this continue to grade 6?

Will we have an unemployment liability for the long term sub currently employed?

A: We currently have a long term substitute in place with a contract that ends in June 2020. We do not anticipate an unemployment liability related to this position.

For 2020-2021, grade 5 will be reduced from two sections to one section based on student enrollment numbers. We anticipate 19 students enrolled in one class for grade 5. We will re-evaluate classroom sections, numbers, and student needs next year to determine whether or not this will continue for grade 6 in 2021-2022.

200s (employee benefits)

2.) Q: Will the health insurance reserve fund appropriation be an annual contribution?

A: Additional fund appropriations may be necessary in order to build a reserve of between \$1 and \$1.7 million. Posted is our reserve tracking spreadsheet which will be updated monthly in order to judge future needs.

3.) Q: When will the placeholder health reserve appropriation become a firm figure for the 2020-2021 budget?

A: That reserve appropriation number became firm with the approval of the Supervision Budget.

300s (professional and technical services)

4.) Q: Do you anticipate finding an efficiency/decrease in the course reimbursement line?

A: School administration has put together an analysis of the courses requested, the amount budgeted annually and those funding requests actually made. The amount requested and the amount spent varied widely from year-to-year. The analysis can be seen on the web site.

5.) Q: Looking at line 2140 (Psychological Services) in terms of actual expenses, do we need what we have budgeted? (\$16,000)

A: Yes, we are appropriately budgeted. This number varies widely from year-to-year depending on the student needs developed during the IEP. The current year (2019-20) shows \$3,013 committed so far with annual IEP's starting to be reviewed for the 2021 school year.

400s (property services)

6.) Q: Will you please explain what the increase is in plant operations (trees)?

A: There are a number of trees on the property that were damaged. Trees needed trimming and removal in order to keep the area safe.

7.) Q: Is the water increase due to rates or consumption?

A: The budget document shows an actual expense in 2018-19 of \$3,757 for water. It was therefore deemed appropriate to budget \$3,800. It is expected the current budget of \$3,200 will be exceeded, but with the school out for an extended period, that may not be necessary.

500s (other services)

8.) Q: Is ESY out of district special education?

A: ESY stands for Extended School Year, which is a summer school for special needs children and their typical peers. This is an

in-district program that runs in July and early August.

600s (supplies and materials)

9.) Q: Can you explain the increases in K and math?

A: The requested increases are as follows:

Line 5611 Kindergarten instructional supplies increased by \$584 to \$1,383 to replace general classroom materials that are due for replacement based on use (wear and tear, consumables)

Line 5611 Mathematics instructional supplies increased by \$1,268 to \$3,327 to expand Math Workplaces (Bridges) to improve mathematical applications and reviews through games. This is an important component of the Bridges math program. This also includes calculators, spinners, timers, and scales for student use.

10.) Q: Increase in the operations maintenance supplies?

A: Line 5611 Operations Maintenance Supplies increased by \$3,000 to \$27,000 to appropriately fund this line without the need for line item transfers to cover supplies. The increase accounts for need and anticipated cost increases for supplies.

11.) Q: Lower heating fuel oil? (locked in at a much lower rate 1.88 per gallon)

A: Region 4 works with a number of consortiums for energy supply. For the current 2019-20 fiscal year we are paying \$2.30/gallon for heating oil. As the oil market dropped our consortium recommended we lock in the price at \$1.88/gallon, which we did, thus the savings in the fuel oil budget.

700s (equipment)

12.) Q: Is the gym painting coded correctly as equipment?

A: Yes, the correct budget code for gym painting is 5430 Repairs and Maintenance object code and 2600 Plant Operations function code. This is a coding issue that will be corrected in the next budget cycle.

800s (other objects)

No questions asked

General Questions:

13.) Q: Health Insurance ...how did you calculate the figure (premiums? total?)

A: The budget amount for medical benefits was established by a professional actuary and our insurance broker. The additional appropriation of \$240,000 was developed based on conversations with area Selectpersons to build a reserve of \$1,000,000 over a multi-year period.

14.) Q: Can you share the math for the health insurance appropriation for each town, each district?

A: The individual shares are listed in their respective budgets on the District web site. Each towns contribution was determined by an allocation methodology based on the number of employees covered by each entity (Chester, Deep River, Essex, Region 4, Supervision, Town of Deep River, Town of Essex).

15.) Q: Page 10...what is “other employee benefits” (12,752)?

A: This is the cost of paying for the Municipal Employees Retirement Fund (MERF) for the cafeteria workers. It is a retirement plan managed by the State of Connecticut.