

# South Kingstown Public Schools



**Fiscal Year 2022/23 Proposed Budget**  
**February 10, 2022**

# School Budgeting

## What was the Process?



# RHODE ISLAND GENERAL LAW- PREPARATION OF ANNUAL SCHOOL BUDGET

## RIGL 16-53.1-3(a) Duties of School Improvement Teams (Effective January 2020)

- ▶ *The School Improvement Team, including the School Principal, shall meet regularly and shall assist in the identification of the educational needs of the students attending the school; make recommendations to the Principal for the development, implementation, and assessment of a curriculum accommodation plan; and **shall assist in the review of the annual school budget and in the formulation of a School Improvement Plan***

## RIGL 16-2-11.1(4) General Powers and Duties of School Principals (Effective 2019)

- ▶ ***In consultation with the School Improvement Team, to prepare a school budget for consideration by the Superintendent***

## RIGL 16-2-11 (10) General Powers and Duties of School Superintendents (Amended 2019)

- ▶ ***To prepare a school budget for consideration by the School Committee***

## RIGL 16-2.9 (9) General Powers and Duties of School Committees (Amended 2019)

- ▶ ***To adopt a school budget to submit to the local appropriating authority and to adopt any changes in the school budget during the course of the school year***

School Principals (In consultation with School Improvement Team) prepares a school budget for consideration by the Superintendent.

The Superintendent prepares a district budget for consideration and adoption by the School Committee

SKSD is committed to Equity, Diversity, and Access to Opportunities; Preparing for College and Career; and Engaged and Informed Decision-Making with all Stakeholders.

South Kingstown School District is a Standards Based District utilizing the Professional Learning Communities model as a structure to make data based decisions to improve outcomes for all children.



## **ALIGNING RESOURCES TO *ALL* STUDENTS**

All students means *all* students, including multilingual learners and students with disabilities.

**District Goal 1:** Students at each grade level will demonstrate proficiency or high growth in **English Language Arts**.

**District Goal 2:** Students at each grade level will demonstrate proficiency or high growth in **Math**

**1.1 Implementing High-Quality Curriculum Materials**

**1.2 Curriculum-Specific Professional Learning**

# **District Goal 3: Increase Social, Academic, and Emotional Behavior Supports for Students**

## **3.1 Professional Learning**

- Lead teams from each school will participate in RULER (Recognizing; Understanding; Labeling; Expressing; Regulating) training.

## **3.2 Multi-Tiered System of Supports (MTSS)**

- Develop systemic infrastructure to support staff to review data and deliver intervention at varying levels of intensity
- Professional learning

# High-Quality Curriculum Materials

*Curriculum and instructional materials for all grades shall reflect cultural and racial diversity and include a range of perspectives and experiences, particularly those of historically underrepresented groups of color.*

**RI Law 16-22-32.** *High-quality curriculum and materials* state that LEAs must adopt “high-quality curriculum and resources” for **math and ELA by June 2023** and by June 2025 for science

## Math

K-5 - Eureka Math  
6-HS - TBD Spring 2022

## ELA

K-5 - Wonders  
6-8 TBD Spring 2022  
HS MyPerspectives

# Professional Learning Right to Read Act

[RIDE Ed Law 16-11.4-6](#) Right to Read act requires public school districts ...to provide professional development in scientific reading instruction and structured literacy instruction for teachers. Beginning 2023-2024 all teachers employed in positions that require K-6 cert or K-12 certs must demonstrate proficiency.

**SKSD Cohorts 3, 4, and 5**



# Fiscal Year 2022/23 Proposed Budget What is the Funding?



# RIDE Funding Formula-Enrollment

| RIDE Enrollment-Funding Formula                             |            |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|------------|
| Rhode Island Department of Education                        | FY 2017/18 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 | FY 2022/23 |
|   | Actual     | Actual     | Actual     | Actual     | Actual     | Projected  |
| PK-12 Enrollment RADM                                       | 3,136      | 3,075      | 2,978      | 2,918      | 2,918      | 2,792      |
| FRPL Enrollment RADM  | 572        | 570        | 500        | 514        | 514        | 386        |
| Data Point (Adjust for PSOC Growth)                         | Mar-17     | Mar-18     | 19-Mar     | 20-Mar     | 20-Mar     | 21-Mar     |
| <b>Public School of Choice-State and Charter Enrollment</b> |            |            |            |            |            |            |
| Compass School-SK Resident                                  | 36         | 37         | 42         | 45         | 55         | 55         |
| Greene School-SK Resident                                   | 11         | 9          | 7          | 7          | 3          | 3          |
| Kingston Hill-SK Resident                                   | 35         | 33         | 42         | 34         | 39         | 39         |
| Village Green-SK Resident                                   | 2          | 0          | 0          | 0          | 0          | 0          |
| MET School-SK Resident                                      | 15         | 14         | 17         | 16         | 8          | 8          |
|   | <b>99</b>  | <b>93</b>  | <b>108</b> | <b>102</b> | <b>105</b> | <b>105</b> |

*RADM-Residential Average Daily Membership*

*FRPL-Free and Reduced Price Lunch*

*PSOC-Public Schools of Choice*

Fiscal Year 2021/22 State Aid had a “Hold Harmless” by using the March 2020 RADM Enrollment

Fiscal Year 2022/23 State Aid in the Governor’s Proposed Budget has a “Hold Harmless” by Level Funding

Without “Hold Harmless in the Governor’s Recommended Budget- South Kingstown Schools would have a reduction in State Aid for Education of \$830,443 in FY 2022/23

Charter and Public Schools State Aid is Provided Directly to Public Schools of Choice. The Local Share is Paid by District Tuition Costs

# State Aid and Municipal Aid for Education

## Major Funding for General Fund

| Rhode Island Department of Education                | FY 2017/18   | FY 2018/19   | FY 2019/20   | FY 2020/21   | FY 2021/22   | FY 2022/23   |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
|   | Actual       | Actual       | Actual       | Actual       | Actual       | Projected    |
| <b>State/Local Appropriation for Education</b>      |              |              |              |              |              |              |
| Municipal Appropriation for Education               | \$52,415,096 | \$53,952,664 | \$54,896,836 | \$55,994,773 | \$55,994,773 | \$56,510,850 |
| State Aid for Education-Formula Aid                 | \$6,478,789  | \$5,843,752  | \$4,750,585  | \$4,463,291  | \$4,559,972  | \$4,559,972  |
| State Aid for Education-High Cost Special Education | \$104,934    | \$197,034    | \$97,103     | \$142,614    | \$119,650    | \$123,652    |
| State Aid for Education-Group Home Aid              | \$249,723    | \$115,989    | \$118,333    | \$119,996    | \$94,436     | \$121,823    |

The increase in Municipal Appropriation is .9% increase or \$516,077

This increase represents .53% increase in General Fund (\$328,304) and the reduction in Use of Fund Balance to Support One Time Expenditures

*FY 2022/23 Municipal Appropriation (Planning Purposes) in Level Funded*  
*FY 2022/23 State Aid (Planning Purposes) is Based on "Hold Harmless Enrollment" Governor's Budget*

The FY 2023 Governor’s Recommended Aid table “holds LEAs harmless” for all enrollment reductions from FY 2022 aid to FY 2023 aid (level funding formula aid). RIDE has provided LEAs with this budget information for planning purposes and is subject to availability of funds, changes in data updates, and General Assembly approval.

# Possible Funds Available-One Time Expenditures Budgeted Use of Fund Balance

| <b>South Kingstown Public School Fund Balance Analysis (General Fund/Capital)</b> |                      |
|---|----------------------|
| <b>Beginning Balance-July 1, 2020</b>   | <b>\$4,233,883</b>   |
| Year End Balance General Fund   | \$342,122            |
| Transfer to Town/Transportation and Other   | <u>(\$1,107,111)</u> |
| <b>Ending Balance-June 30, 2021</b>   | <b>\$3,468,894</b>   |
| <b>Beginning Balance-July 1, 2021</b>   | <b>\$3,468,894</b>   |
| Budgeted Use of Fund Balance-General Fund/One Time Expenditures                   | (\$493,202)          |
| Budgeted Use of Fund Balance-Capital Fund (Technology/Facilities)                 | <u>(\$537,213)</u>   |
| <b>Est. Ending Balance June 30, 2021</b>  | <b>\$2,438,479</b>   |
| <b>FY 2022/23 Proposed Use of Fund Balance</b>                                    |                      |
| FY 23 Proposed Use of Fund Balance-Capital Fund                                   | \$621,586            |
| FY 23 Proposed Use of Fund Balance-General Fund/One Time Use                      | <u>\$247,927</u>     |
|   | <b>\$869,513</b>     |
| <b>Estimated Ending Balance after FY 2022/23 Proposed Expenditures</b>            | <b>\$1,568,966</b>   |
| Per Policy Assigned Fund Balance for Unanticipated High Cost Special Education    |                      |
| Per Policy Assigned Fund Balance 1.5%-2.5% of General Fund-Emergency/One Time     |                      |
| Per Policy Assigned Fund Balance for Unanticipated High Cost Special Education    | \$408,726            |
| 1.86% of General Fund for Emergency/One Time Expenditures                         | <u>\$1,160,240</u>   |
|   | <b>\$1,568,966</b>   |

# Fiscal Year FY 2022/23 Proposed Budget Revenue Summary

## SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2022-23 PROPOSED BUDGET SUMMARY BY FUND

|                               | General Fund        | Capital Funds    | Restricted Grants  | Enterprise Funds | Private Donations | Total               |
|-------------------------------|---------------------|------------------|--------------------|------------------|-------------------|---------------------|
| <b>Projected Revenue</b>      |                     |                  |                    |                  |                   |                     |
| Municipal Appropriation       | \$56,510,850        | \$0              | \$0                | \$0              | \$0               | \$56,510,850        |
| State Aid For Education       | \$4,805,447         | \$0              | \$37,687           | \$14,000         | \$0               | \$4,857,134         |
| Federal Aid for Education     | \$408,726           | \$0              | \$5,275,800        | \$341,000        | \$0               | \$6,025,526         |
| Local Revenue Sources         | \$275,000           | \$0              | \$0                | \$610,000        | \$0               | \$885,000           |
| Private Grants/Donations      | \$0                 | \$0              | \$0                | \$0              | \$28,794          | \$28,794            |
| Use of Fund Balance(Proposed) | \$247,927           | \$621,586        | \$0                | \$0              | \$0               | \$869,513           |
|                               | <b>\$62,247,950</b> | <b>\$621,586</b> | <b>\$5,313,487</b> | <b>\$965,000</b> | <b>\$28,794</b>   | <b>\$69,176,817</b> |

The FY 2022/23 Proposed Budget is a 4.86% Increase over Prior Year-The Majority of the Increase is due to ESSER Grant Funds.

# Fiscal Year 2022/23 Proposed Budget Budgetary Concerns



# ANNUAL SCHOOL BUDGETS

## MAINTENANCE OF EFFORT-EXPENDITURES

### RIGL 16-7-23 Community requirements-Adequate minimum budget provision

- ▶ *(b) District's annual maintenance expenditures must meet the requirements (Article 9)*
  - ▶ *A minimum of 3% of the operating budget, or 3% of the replacement value, or \$3, subject to inflation, per square foot or building space, shall be dedicated exclusively for maintenance expenditures as defined in RIGL 16-7-36(7)*

### RIGL 16-7-24 Minimum appropriations by community for approved school expenses

- ▶ *Each community shall appropriate or otherwise make available to the school committee for approved school expenditures during each school year, to be expended under the direction and supervision of the School Committee of that community, an amount, which, together with State and Federal aid:*
  - ▶ *(1) Shall not be less than the cost of the basic program during the reference year*
  - ▶ *(2) plus the costs in the reference year of all optional programs shared by the State; provided, however, that the State funds provided in accordance with 16-5-31 shall not supplant local funds*
  - ▶ *(3) The Board of Regents for Elementary and Secondary Education shall adopt regulations for determining the basic education program and the maintenance of local appropriation to support the basic education program.*

### IDEA B-Maintenance of Effort for Special Education Services

- ▶ *An LEA must expend (except in specific situations) as much or more for education of children with disabilities as it did in the prior fiscal year*
- ▶ *An LEA must meet/pass at least one of four test methods in order to be in compliance (aggregate-local funds or aggregate state/local funds or local funds per capita basis or state/local funds per capita*

School Budgets need to meet the annual maintenance expenditure requirements, must meet the Basic Education Program and Optional Programs Shared by State.

School Budget must also meet all Federal requirement for Specialized Programs.

School Budget must also include payments for out of district tuitions and transportation costs.

# Fiscal Year 2022/23 Proposed Budget Increases

- ▶ Includes All Actual/Projected Employee Contractual Increases
- ▶ 4.5% Increase in Health/3% Increase in Dental Premiums
- ▶ Increase .26% in Certified Staff/.41% Non Certified Pension Cost
- ▶ Increase in Staffing Wakefield Pre K Program (5 FTE)
- ▶ Increase Staff for Social Emotional (1 FTE)
- ▶ Projected Contractual 4% Increase for Local Transportation and Estimated Increase for Statewide Transportation
- ▶ Estimated Increase in Tuitions Cost based on projected enrollment for Charter/State/Career and Tech Schools
- ▶ Estimated Increase in Out of District Cost based on Projected Needs of Students
- ▶ Increase in Professional Development Per School Committee Policy
- ▶ Support for RIDE Mandates
- ▶ **Concerns about Maintenance Mandates under Article 9**



**The Budget Gap was over \$2 Million  
Principal and Directors developed a Reduction Plan**



# Fiscal Year 2022/23 Proposed Budget Closing the Gap

- ▶ Reduction of 23.9 FTE Within General Fund
  - ▶ 1 Additional Position Unfunded
  - ▶ Shift Positions From General Fund to Grant/IDEA B (Percentage of 3 Positions)
  - ▶ Maintaining Current Position ESSER II (Percentage of 2 Support Staff and 3 Instructional)
  - ▶ 7 New Positions Within ESSER III
- ▶ Use of Fund Balance for Contractual Agreements Ending June 30, 2023
- ▶ Reductions of Proposed Expenditures
- ▶ Concern-Meeting Maintenance of Effort under Article 9
  - ▶ We are awaiting the results of the Facilities Assessment and with work with Building Sub Committee, Town Administration and RIDE to bring proposals to the School Committee

# Fiscal Year FY 2022/23 Proposed Budget Expenditure Summary

## SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2022-23 PROPOSED BUDGET SUMMARY BY FUND

General Fund Capital Funds Restricted Grants Enterprise Funds Private Donations Total

### Projected Expenditures

|                                 |                     |                  |                    |                  |                 |                     |
|---------------------------------|---------------------|------------------|--------------------|------------------|-----------------|---------------------|
| Employee Compensation Salaries  | \$33,095,218        | \$0              | \$2,909,186        | \$0              | \$0             | \$36,004,404        |
| Employee Compensation Benefits  | \$14,516,157        | \$0              | \$921,851          | \$0              | \$0             | \$15,438,008        |
| Professional/Technical Services | \$1,216,715         | \$0              | \$1,096,979        | \$0              | \$2,800         | \$2,316,493         |
| Purchased Property Services     | \$804,897           | \$95,078         | \$0                | \$7,000          | \$0             | \$906,975           |
| Other Purchased Services        | \$11,051,259        | \$0              | \$252,198          | \$950,000        | \$0             | \$12,253,457        |
| Supplies and Materials          | \$1,420,118         | \$0              | \$120,109          | \$0              | \$16,735        | \$1,556,962         |
| Property/Capital Expenditures   | \$69,926            | \$526,508        | \$13,164           | \$8,000          | \$9,259         | \$626,858           |
| Misc./Other Expenditures        | \$73,660            | \$0              | \$0                | \$0              | \$0             | \$73,660            |
|                                 | <b>\$62,247,950</b> | <b>\$621,586</b> | <b>\$5,313,487</b> | <b>\$965,000</b> | <b>\$28,794</b> | <b>\$69,176,817</b> |

The Overall Budget is a 4.86% Increase in Expenditures  
The General Fund is a .53% Increase in Expenditures

# Fiscal Year 2022/23 Proposed Budget Summary Next Steps



# Summary of FY 2022/23 Proposed Budget

## Summary All Fund

| SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2022-23 PROPOSED BUDGET SUMMARY BY FUND |                     |                  |                    |                  |                   |                     |
|--|---------------------|------------------|--------------------|------------------|-------------------|---------------------|
|  | General Fund        | Capital Funds    | Restricted Grants  | Enterprise Funds | Private Donations | Total               |
| <b>Projected Revenue</b>   |                     |                  |                    |                  |                   |                     |
| Municipal Appropriation  | \$56,510,850        | \$0              | \$0                | \$0              | \$0               | \$56,510,850        |
| State Aid For Education  | \$4,805,447         | \$0              | \$37,687           | \$14,000         | \$0               | \$4,857,134         |
| Federal Aid for Education  | \$408,726           | \$0              | \$5,275,800        | \$341,000        | \$0               | \$6,025,526         |
| Local Revenue Sources  | \$275,000           | \$0              | \$0                | \$610,000        | \$0               | \$885,000           |
| Private Grants/Donations   | \$0                 | \$0              | \$0                | \$0              | \$28,794          | \$28,794            |
| Use of Fund Balance(Proposed)  | \$247,927           | \$621,586        | \$0                | \$0              | \$0               | \$869,513           |
|  | <b>\$62,247,950</b> | <b>\$621,586</b> | <b>\$5,313,487</b> | <b>\$965,000</b> | <b>\$28,794</b>   | <b>\$69,176,817</b> |
| <b>Projected Expenditures</b>  |                     |                  |                    |                  |                   |                     |
| Employee Compensation Salaries   | \$33,095,218        | \$0              | \$2,909,186        | \$0              | \$0               | \$36,004,404        |
| Employee Compensation Benefits   | \$14,516,157        | \$0              | \$921,851          | \$0              | \$0               | \$15,438,008        |
| Professional/Technical Services  | \$1,216,715         | \$0              | \$1,096,979        | \$0              | \$2,800           | \$2,316,493         |
| Purchased Property Services  | \$804,897           | \$95,078         | \$0                | \$7,000          | \$0               | \$906,975           |
| Other Purchased Services   | \$11,051,259        | \$0              | \$252,198          | \$950,000        | \$0               | \$12,253,457        |
| Supplies and Materials   | \$1,420,118         | \$0              | \$120,109          | \$0              | \$16,735          | \$1,556,962         |
| Property/Capital Expenditures  | \$69,926            | \$526,508        | \$13,164           | \$8,000          | \$9,259           | \$626,858           |
| Misc./Other Expenditures   | \$73,660            | \$0              | \$0                | \$0              | \$0               | \$73,660            |
|  | <b>\$62,247,950</b> | <b>\$621,586</b> | <b>\$5,313,487</b> | <b>\$965,000</b> | <b>\$28,794</b>   | <b>\$69,176,817</b> |

# Fiscal Year 2022/23 Proposed Budget Next Steps (Tentative Schedule)

- ▶ February 14<sup>th</sup>-School Department's Budget Submission to Town Manager
- ▶ February 15<sup>th</sup>-School Committee Meeting
- ▶ March 1<sup>st</sup> -Town Manager's Budget Submission to Council
- ▶ March 3<sup>rd</sup>-Town Council & School Committee Budget Work Session
- ▶ March 21<sup>st</sup> -Town Council Preliminary Budget Adoption
- ▶ April 14<sup>th</sup> - Town Council & School Committee Public Hearing #1
- ▶ April 18<sup>th</sup> - Town Council & School Committee Public Hearing #2
- ▶ April 21<sup>st</sup> Petitions for Revisions to Preliminary Budget
- ▶ April 25<sup>th</sup> - Town Council Consideration of Petitions for Revision/Additions & Adoption of Final Budget
- ▶ May 12<sup>th</sup> Referendum Petitions (May 16<sup>th</sup> Verification of Petitions)
- ▶ June 7<sup>th</sup> - Potential Budget Referendum