

South Kingstown Public Schools



Fiscal Year 2022/23 Proposed Budget Update
February 8, 2022

AGENDA

- ▶ Review of RIGL School Budgeting Process
- ▶ Updates on Proposed FY 22/23 Projected Revenue (Subject to Change)
- ▶ Updates on Proposed FY 22/23 Projected Expenditures (Subject to Change)
- ▶ Next Steps



Rhode Island General Law School Budgeting



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

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
Public School of Choice-State and Charter Enrollment						
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
	99	93	108	102	105	105

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 and Municipal Aid for Education

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
State/Local Appropriation for Education						
Municipal Appropriation for Education	\$52,415,096	\$53,952,664	\$54,896,836	\$55,994,773	\$55,994,773	\$55,994,773
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

98% of the Budget is Funding Through Municipal Appropriation and State Aid for Education

For Budget Planning Purposes, Municipal Appropriation for Education is Level Funded from FY 2021/22

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

South Kingstown Public Schools Fund Balance Analysis (General Fund)

Beginning Balance-July 1, 2020	\$4,233,883
Year End Balance General Fund	\$342,122
Transfer to Town/ Transportation and Other	(\$1,107,111)
Ending Balance-June 30, 2021	\$3,468,894
Beginning Balance-July 1, 2021	\$3,468,894
Budgeted Use of Fund Balance-General Fund (One Time Expenditures)	(\$493,202)
Budgeted Use of Fund Balance-Capital Fund (Technology/Facilities)	(\$537,213)
Estimated Ending Balance June 30, 2021 (Subject to Change)	\$2,438,479
Assigned Balance for Unanticipated High Cost Special Education	\$408,000
Assigned Balance 1.5-2.5% of General Fund-Emergency One Time	\$1,274,025
	\$1,682,025
	\$756,454

Estimated Use of Fund Balance is for discussion purposes only and based on Policy.

Final Budgeted Use of Fund Balance is subject to change and School Committee Approval

Summary of Revenue to Date

Subject to Change-Discussion Only

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 Revenue						
Municipal Appropriation	\$55,994,773	\$0	\$0	\$0	\$0	\$55,994,773
State Aid For Education	\$4,805,447	\$0	\$1,338	\$14,000	\$0	\$4,820,785
Federal Aid for Education	\$408,726	\$0	\$3,467,094	\$341,000	\$0	\$4,216,820
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)	\$151,844	\$621,586	\$0	\$0	\$0	\$773,430
	\$61,635,790	\$621,586	\$3,468,432	\$965,000	\$28,794	\$66,719,602

Fiscal Year 2022/23 Proposed Budget Expenditure Update



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 Employee Compensation/Benefits

- ▶ 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
- ▶ Decrease in Staffing due to Elementary Redistricting Plan
- ▶ Decrease in Staff across the District based on Enrollment/Funding
- ▶ Increase in Staffing Wakefield Pre K Program
- ▶ Grant Funding Supporting Additional Staff to Support Social Emotional and Learning Loss
- ▶ Grant Funding Supporting Additional Summer Supports for Learning Loss

Fiscal Year 2022/23 Proposed Budget Contracted Services/Other Costs

- ▶ 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/Decrease in Out of District Cost based on Projected Needs of Students
- ▶ Increase in Professional Development Per School Committee Policy
- ▶ Support for RIDE Mandates
- ▶ Grant Funding for Professional Development/Training for Social Emotional Supports
- ▶ Concerns about Maintenance Mandates under Article 9

Summary of Expenditures to Date Subject to Change-Discussion Only

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2022-23 PROPOSED BUDGET SUMMARY BY FUND						
	General Fund	Capital Funds	Restricted Grants	Enterprise Funds	Private Donations	Total
<u>Projected Expenditures</u>						
Employee Compensation Salaries	\$33,340,319	\$0	\$1,866,243	\$0	\$0	\$35,206,563
Employee Compensation Benefits	\$14,515,265	\$0	\$719,656	\$0	\$0	\$15,234,920
Professional/Technical Services	\$1,222,695	\$0	\$742,071	\$0	\$2,800	\$1,967,566
Purchased Property Services	\$805,897	\$95,078	\$0	\$7,000	\$0	\$907,975
Other Purchased Services	\$11,046,756	\$0	\$89,116	\$950,000	\$0	\$12,085,872
Supplies and Materials	\$1,431,186	\$0	\$51,346	\$0	\$16,735	\$1,499,267
Property/Capital Expenditures	\$84,621	\$526,508	\$0	\$8,000	\$9,259	\$628,388
Misc./Other Expenditures	\$66,410	\$0	\$0	\$0	\$0	\$66,410
	\$62,513,149	\$621,586	\$3,468,432	\$965,000	\$28,794	\$67,596,961

Fiscal Year 2022/23 Proposed Budget Next Steps



Summary of FY 2022/23 Proposed Budget to Date Subject to Change

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	\$62,513,149	\$621,586	\$3,468,432	\$965,000	\$28,794	\$67,596,961
Variance	-\$877,359	\$0	\$0	\$0	\$0	-\$877,359

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

- ▶ February 9th -Budget Sub Committee Meeting
- ▶ February 10th-School Committee Meeting
- ▶ February 14th-School Department's Budget Submission to Town Manager
- ▶ March 1st -Town Manager's Budget Submission to Council
- ▶ March 3rd-Town Council & School Committee Budget Work Session
- ▶ March 21st -Town Council Preliminary Budget Adoption
- ▶ April 14th - Town Council & School Committee Public Hearing #1
- ▶ April 18th - Town Council & School Committee Public Hearing #2
- ▶ April 21st Petitions for Revisions to Preliminary Budget
- ▶ April 25th - Town Council Consideration of Petitions for Revision/Additions & Adoption of Final Budget
- ▶ May 12th Referendum Petitions (May 16th Verification of Petitions)
- ▶ June 7th - Potential Budget Referendum