

South Kingstown Public Schools



Budget & Finance Sub Committee Meeting

January 30, 2023

SUMMARY OF THE AGENDA

- Call to Order-Welcome and Introductions
- Discussion/Action: Approval of Minutes
- Update on Discussions with RI Department of Education
- Overview of State Funding Formula (Governor's Recommended Budget)
- Discussion-Strategic Plan, School Improvement Plan, Annual Budget
- Public Comment

Summary of Discussion with RIDE



Local Contribution-Maintenance of Effort Summary of Discussion with RIDE

RIGL 16-7-23 Community Requirements-Adequate Minimum Budget Provisions

A community that has a decrease in enrollment **may compute maintenance of effort on a per-pupil rather than on an aggregate basis when determining its local contribution**; furthermore, a community that experiences a nonrecurring expenditure for its schools may deduct the nonrecurring expenditure in computing its maintenance of effort. The deduction of nonrecurring expenditures shall be with the approval of the commissioner. Provided, however, that notwithstanding any provision of this title to the contrary, debt service that is no longer carried on the books of any school district shall not be included in any school district's annual budget, nor shall nonrecurring debt service be included in maintenance of effort as set forth in this chapter, nor shall any nonrecurring debt service be included in the operating budget of any school district

RIGL 16-7-24 Minimum Appropriation by a Community for Approved School Expense

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 education aid and federal aid: **(1) shall be not less than the costs 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 be used to supplant local funds.** 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. **A community that has a local appropriation insufficient to fund the basic education program pursuant to the regulations described in this section and all other approved programs shared by the state and required in law shall be required to increase its local appropriation in accordance with § 44-5-2 or find efficiencies in other non-education programs to provide sufficient funding to support the public schools.**

Exeter-West Greenwich RSD V. Teacher Assn

In addition, the required maintenance of effort level for a school district's appropriation may be reduced below the prior year's level of appropriation in order to reflect a proportionate percentage decline in student population, **provided that this proportionate reduced appropriation suffices to "fund the valid collective bargaining agreements...as well as other obligations incurred (by the School Committee) in the services mandated by law"**.

Uniform Chart of Accounts-Data Dashboards

[LEA Financial Profile](#)

RIDE developed financial profiles for each LEA to comply with the requirements of RIGL 16-7.2-8. The LEA financial profile is a four-page interactive report customized to every district that includes high level information about the characteristics of every district (including a set of outcome measures) and an in-depth analysis of the finances. The primary objective of these financial profiles is to provide useful information to LEAs and the public about the source and use of financial resources.

[UCOA Dashboards](#)

This interactive set of dashboards allows users to explore historical UCOA data by the different segments of the UCOA string. Users can run and export detailed analyses by selecting the locations of interest (LEAs, Schools, or other District Locations) and filtering by the UCOA segments (object, function, program, etc.).

[2022-23 Budget](#)

This dashboard identifies the LEAs that have submitted their 22-23 Budget Only file to RIDE as required by R.I. Gen. Laws § 16-2-9.4. For those LEAs that submitted a budget file to RIDE, users can explore and download their detailed budget information disaggregated by the UCOA segments.

FY 2024 Governor's Recommended Budget-Education Overview of Funding Formula



Education Aid to Local Governments Summary

The recommended Fiscal Year 2024 Budget increases year-over-year K-12 education funding by \$57.8M. The increase is attributable, in part, to the following:

- **Core Instruction Amount** from \$11,050 to \$11,876 which provides for cost that have the greatest impact on child's ability to learn (includes direct instruction, support, and leadership)
- **Student Success Factor** from 40% to 42% which provides additional support to school districts for economically disadvantaged students
- **Public Schools of Choice Supplemental Transition Fund (New)** Compensates school districts for enrollment losses to charter schools
- **Temporary Enrollment Transitional Support (New)** Compensates school districts for all other types of enrollment losses
- **Categorical Funding** -Increases Multilingual Learner, Homeless, and Special Education categorical funding

RI Education Funding Formula Summary

Funding Formula Components

Includes 3 Key Components:

- 1) Core Instruction Per Pupil
- 2) Student Success Factor
- 3) State Share Ratio: considers the revenue-generation capacity of communities and student needs

3

Funding Formula Data

- Student Data
 - Average Daily Membership (ADM)
 - Poverty Factor (previously Free and Reduced Price Lunch (FRPL))
- UCOA Expenditure Data
 - Core Per Pupil
 - Local Share to Public Schools of Choice
- State Share Ratio
 - Property Tax Valuation submitted by municipalities
 - Median Family Income reported through census
- Limited English Proficient/Proficiency Level

4

FY 2024 Governor Recommended Education Aid figures are projections provided for LEA budget planning purposes and are subject to the availability of funds, changes based on March data updates, and General Assembly Approval

Calculation of Education Formula Aid

Loss of 239 Students

Loss of 56 Students

Before the Increase in State Share

South Kingstown									
	PK-12 RADM	Core Instuct	Total	FRLP/Dir Cert	Stud Success Factor	Total	Total Foundation	State Share	Total Formula Aid
2023	2918	\$11,050	\$ 32,243,900	546	\$4,420	\$2,411,974	\$34,655,874	13.7%	\$4,756,321
2024	2679	\$11,876	\$ 31,815,804	490	\$4,988	\$2,442,086	\$34,257,890	15.3%	\$5,256,605
	-239	\$826	\$ (428,096)	-56	\$568	\$30,112	(\$397,984)		\$500,284

If Core Instruction per pupil remained at \$11,050, South Kingstown could have suffered a loss of \$2.6 M

	PK-12 RADM	Core Instuct	Total
2023	2918	\$11,050	\$ 32,243,900
2024	2679	\$11,050	\$ 29,602,950
	-239	\$0	\$ (2,640,950)

After the Increase in State Share

Calculation of Total Education Aid

South Kingstown								
	Formula Aid	Grp Home	Homeless	HC Spec Ed	Subtotal	Non Pub Offset	MLL	Total Aid
2023	\$4,756,321	\$121,823	\$0	\$123,652	\$5,001,796	\$137,189	\$1,338	\$5,140,323
2024	\$5,256,605	\$0	\$8,656	\$330,146	\$5,595,407	\$105,682	\$4,009	\$5,705,098
	\$500,284	(\$121,823)	\$8,656	\$206,494	\$593,611	(\$31,507)	\$2,671	\$564,775

South Kingstown did NOT receive Public Schools of Choice Transition Funds (funding for districts experiencing enrollment loss due to student movement to Charter Schools) or One Time Supplemental Support (funding for districts experiencing enrollment loss for other reasons-such as student movement to Private School or Other Districts).

Summary of Additional Data Released on Education Aid

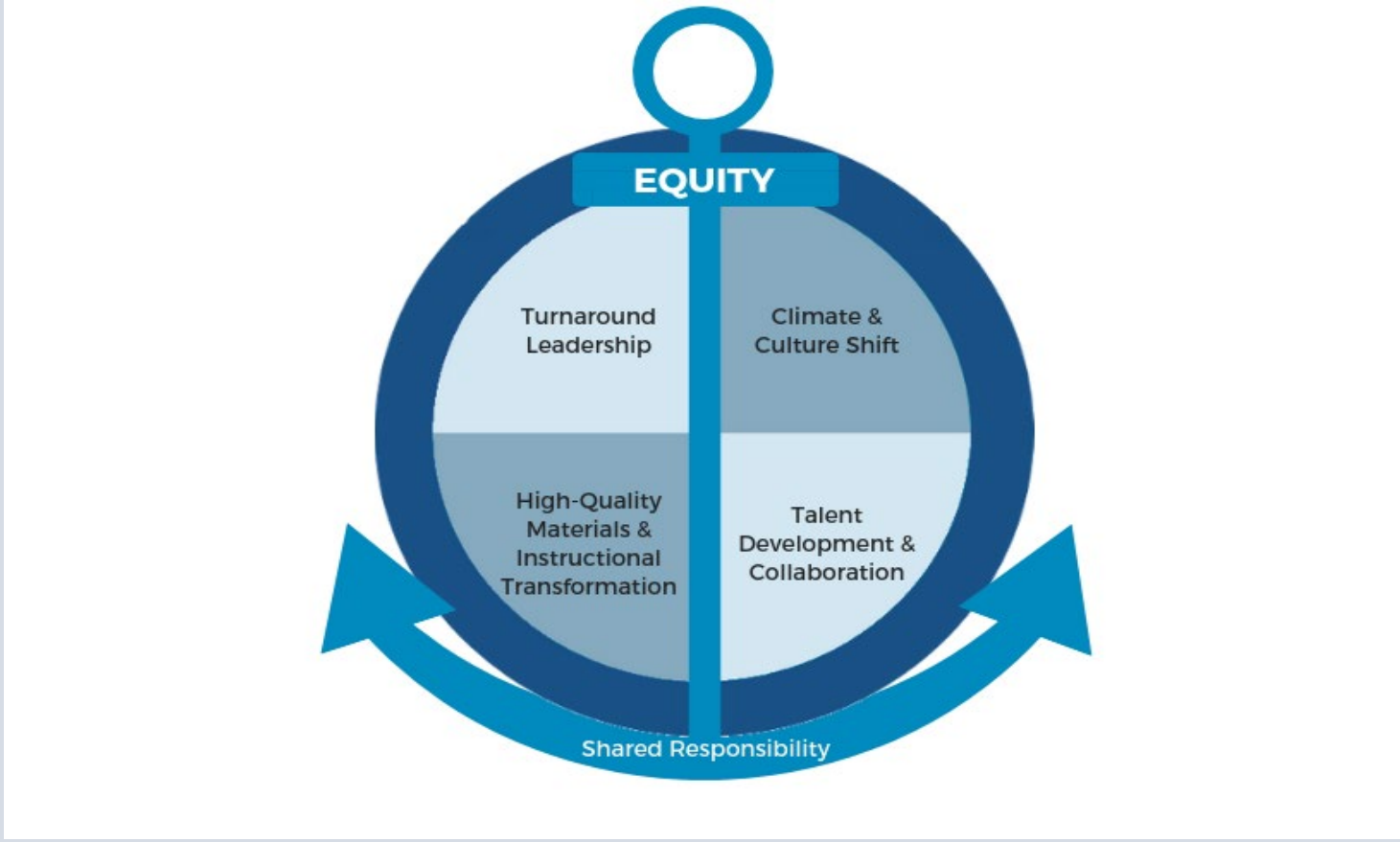
- Below is data that was presented in a document within the Governor’s FY 2024 Executive Summary (and reconciliation to total Education Aid)

Governor FY 2024 Education Aid to Local Governments-South Kingstown					Not included in Document			
	State Aid	Group Home	Homeless	Subtotal	HC Spec Ed	Non Pub Offset	MLL	Total Aid
2023	\$4,756,321	\$121,823	\$0	\$4,878,144	\$123,652	\$137,189	\$1,338	\$5,140,323
2024	\$5,256,605	\$0	\$8,656	\$5,265,261	\$330,146	\$105,682	\$4,009	\$5,705,098
	\$500,284	(\$121,823)	\$8,656	\$387,117	\$206,494	(\$31,507)	\$2,671	\$564,775

- Below is data that was presented in a document on Rhode Island Department of Education (RIDE) website (and reconciliation to total Education Aid)

FY 2024 Governor Recommended Formula Aid (RIDE)						Not included in Document		
	Formula Aid	Homeless	MLL	HC Spec Ed	Subtotal	Group Home	Non Pub Offset	Total Aid
2023	\$4,756,321	\$0	\$1,338	\$123,652	\$4,881,311	\$121,823	\$137,189	\$5,140,323
2024	\$5,256,605	\$8,656	\$4,009	\$330,146	\$5,599,416	\$0	\$105,682	\$5,705,098
	\$500,284	\$8,656	\$2,671	\$206,494	\$718,105	(\$121,823)	(\$31,507)	\$564,775

Education Accountability Act Strategic Planning, School Improvement Plans Annual Budget



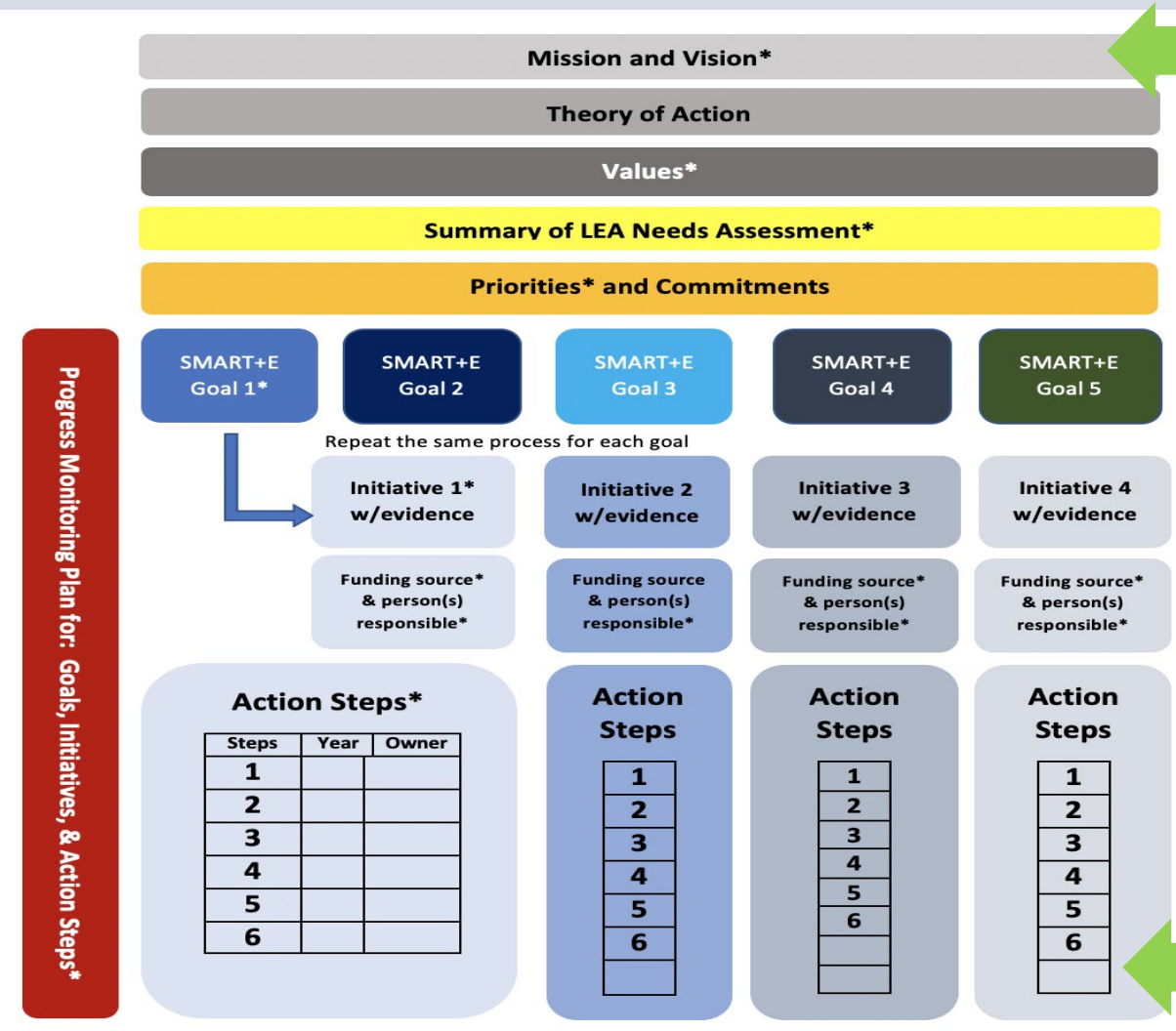
Summary of Education Accountability Act

Main Components of Education Accountability Act



Strategic Planning

Guidance from Rhode Island Department of Education



The Strategic Planning System & District Strategic Plan templates are modeled after RIDE's Strategic Plan

Connection between RIDE Strategic Plan, District 3-Year Strategic Plan, and School Improvement Plan

Data is utilized throughout the process of creating a plan

Strategic Plans and School Improvement Plans guide the budgeting process and annual budget request

Shift to Site Based Management & Budgeting

School Improvement Teams (SIT)

Assist in the preparation of the annual school budget

Principal

In consultation with the SIT, prepare a school budget for consideration by the Superintendent

Superintendent

Refine the school budget for consideration by School Committee

School Committee

Review and adopt a school budget

Next Steps.....

- District is in the process of Strategic Planning
- Principals/Directors finalizing School Improvement Plans
- School Budget requested are being reviewed by Superintendent
- Finalizing FY 2024 Proposed Budget (Due February 14, 2023)