

WARWICK PUBLIC SCHOOLS

FY 2020 – 2021

Budget



Warwick Public Schools
Superintendent Recommended Budget
April 21, 2020

School Committee

Karen Bachus, Chairperson
Judith Cobden, Vice Chair
Nathaniel Cornell, Clerk
Kyle Adams
David Testa

School Administration

Philip Thornton Ed. D, Superintendent
Anthony Ferrucci, Exe. Dir. Finance & Operations

Warwick Public Schools
FY 2021
Superintendent Recommended Budget
April 21, 2020
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Philip Thornton, Ed.D., Superintendent
Warwick Public Schools
philip.thornton@warrickschools.org

TO: Philip Thornton, Ed. D., Superintendent
FROM: Anthony Ferrucci, Executive Director Finance & Operations
DATE: 04-19-20
SUBJECT: Executive Summary - Fy2021 Superintendent Recommended Budget

Attached is Warwick Public Schools' Superintendent Recommended Local Budget for Fy2021.

Having started my career here in Warwick back on March 21, 2011, this year's budget marks my 10th budget in which I have participated. I can tell you that it is also the most difficult budget the district has pulled together during my tenure. With the turmoil faced last year carrying over into this fiscal year, a number of unique initiatives were undertaken to assist the district in developing school budgets.

The following is a list of the new initiatives undertaken with a summary statement as to their recommendations or contributions to the school department's development of the Superintendent's Fy2021 Recommended Budget.

Program Audit: In support of additional local community support for the schools, the School Committee commissioned an independent outside audit to offer an opinion on the fiscal efficiencies within the school department and to offer potential cost saving strategies.

As of April 10, 2020, the program audit has been in progress for over seven months. One public report has been presented twice publicly. The first time with the school department's newly commissioned Finance Committee and once at a public workshop at the Career & Technical Center's Tides Cafe.

According to the November 2019, Phase I report, page 67, the conclusion is: *"Lastly, though the District may encounter savings opportunities over time, at present, it should expect the need to request approximately \$8,000,000 more funds from the City in order to operate the District in Fy21. Regardless of the outcome of Phase II of this project, the District must explore contractual concessions from its collective bargaining units."*

In the enclosed budget document, you will find a comparative chart whereby, we compare the Program Audit's recommended budget expense increases to the Superintendent's Recommended Budget expense increases.



Philip Thornton, Ed.D., Superintendent
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RE: Executive Summary - Fy2021 Superintendent Recommended Budget, continued.

Finance Committee: In the latter part of Fy2019, the Warwick School Committee commissioned a Finance Sub-Committee. This Finance Committee ramped up during the summer of 2019 and began meeting in early September, 2019. Their major achievement this year was the development of a recommended school department five-year fiscal projection plan that was presented to the School Committee for their consideration and adoption.

This recommended Five Year Fiscal Projection Plan was presented to the School Committee on November 12, 2019. By a vote of 4-1, the recommended fiscal projection plan was adopted by the School Committee.

Summary results of the School Committee's Adopted Five Year Plan, with the first year being applicable to Fy2021, are as follows:

- a) Seek contractual concessions during upcoming collective bargaining efforts. Fy2021 projection includes an assumption that \$1 Million in contract concessions will be achieved.
- b) Total Projected increase in local support needed in Fy2021 would be \$6,128,087.

Locally Administered Pension Committee: Beginning in April 2019, changes were made to the locally administered pension committee. By June, 2019, a decision was made to make a (\$0) zero contribution to the locally administered pension plan for the Fy2020 school year. This decision was made based on the fact that in Fy19, the school department contributed \$1.8M towards the pension plan which was between \$550,000 to \$800,000 over the actuary's September 2018 report that stated the minimum be \$1,000,253 or an alternate contribution be \$1,248,580. (Note, the alternate contribution is based on paying down a portion of the existing unfunded liability that exists for pension obligations for future retirees.)

According to the actuary's December 4, 2019 GASB 67 & 68 pension report, the school department's unfunded liability went from 92.95% (Fy18) down to 91.55% (Fy19) during the period in which the school department made a contribution in excess of the minimums noted in the actuary's September 2018 report. This means the unfunded liability owed to future retirees went UP even though the school department contributed more than the minimums being reported.

According to the actuary's Actuarial report, dated February 7, 2020, the "minimum suggested" contribution is \$1,130,306 and an alternate contribution is \$1,459,592. One of these amounts should be contributed in the Fy2020 school year, however the current budget does not call for a contribution for Fy2020.



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RE: Executive Summary - Fy2021 Superintendent Recommended Budget, continued.

Locally Administered Pension Committee, continued,

*A current concern regarding this pension plan is that since the school department has budgeted a \$0 (zero) contribution in Fy2020, going into the next fiscal year, when the next GASB 67 & 68 Reports AND the next actuarial report is delivered in the fall of 2020, their recommendations for minimum contributions will go even higher given the impact of the Fy2020 actions. For the Fy2021 Budget, I personally recommend elevating the contribution back to its previous level of \$1.8 Million, however given the fiscal constraints placed on next year's school budget we have included the alternate contribution in the **Superintendent's Recommended Budget for Fy2021; \$1,459,592**. This is one of the most significant contributions to the overall cost increase to next year's school budget for next year.*

Warwick Teachers Union Contract Negotiations: The current WTU teacher contract expires on August 31, 2020. As of today, a new contract has not been ratified. Given the finance committee's assumption and given that those assumptions may or may not come true and not knowing if negotiated costs may or may not increase, the Superintendent's Budget does not include either a proposed cost savings or a proposed cost increase other than contract continuation costs such as steps, medical cost increase not being passed on to WTU members due to fixed co-share amounts, etc. When negotiations are concluded and an economic impact statement is prepared, those identified cost savings or cost increases will need to be dealt with as a budget adjust/revision.

Seek Additional, New Grant Funds: Another initiative that has been a primary focus of both school administration and the school committee was to seek new grant funds that may relieve pressure on the school operating budget while providing all Warwick students with new and exciting opportunities.

Outlined below are three new grants recently secured by the School Department's Curriculum team that meet these objectives. The funds will not supplant current costs, (supplanting taking, current expenses and paying them with grant funds is unacceptable by federal and state grantors.) We will be using these funds to supplement new required programs and purchase newly required services and materials for programs that will be required in the near future. These future requirements would have had to be funded by the school department, however with the grant funds being awarded, they will relieve some pressure on the school budget, beginning in the Fy2021 School budget year.



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RE: Executive Summary - Fy2021 Superintendent Recommended Budget, continued.

Seek Additional, New Grant Funds, continued.

- Grant One was awarded to strengthen educators understanding of reading development to support instructional planning. Twelve educators are planning to take advantage of this opportunity. These educators will each be participating in over 100 hours of professional learning over a two-year period.
- Grant Two was awarded to increase computer science instruction as well as work-based learning opportunities. This grant provides \$20,550 of funding for materials to meet required upgrades of the computer lab at Toll Gate. It also provides another \$24,000 of funding to support professional learning for teachers as well as the cost of the Advanced Placement Assessments for students participating in the Computer Science Pathway at Toll Gate. If not for this grant, additional funds would have been sought through the school's operating budget to meet these desperately needed upgrades and professional development.
- Grant Three was awarded to improve literacy at all four of our Secondary Schools. By receiving this award, Warwick Schools will be able to meet the legal requirement of ensuring that all students, K-12, are being instructed with materials that are aligned to the Common Core Standards. This grant will provide \$1,000,000 of funding that otherwise would have had to come from the school department's operating budget. These funds will be used for new ELA materials, professional learning on the materials, as well as professional learning on improving the disciplinary literacy practices throughout our schools.

Lastly, the Superintendent, the Directors, the Principals and all of the stakeholders involved in preparing this year's Recommended Proposed Budget did everything in their power to minimize cost increases. We are all fully aware of the fiscal constraints the school department needs to work within AND more importantly, we fully understand the fiscal pressure may be placed on taxpayers when new funds are needed for the school department. Having said this, we regretfully need to report that the amount of additional funding needed for the school department next year is extremely large. Outlined below are the notable costs increase that will be presented in detail within the budget document.



Philip Thornton, Ed.D., Superintendent
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RE: Executive Summary - FY2021 Superintendent Recommended Budget, continued.

SUMMARY OF MAJOR COST INCREASES FY2021

SALARY COSTS

Pay Raises:	WISE Contractual \$335k, Admin @ 2.5% \$144k:	\$479,000
Step & Longevity:	WTU Contractual \$842k WISE Contractual \$60k, Admin \$6k:	\$968,000
WTU: Grants to LOCAL	8 Reading Teachers could no longer be paid by Title 1.	\$750,000
Professional Develop.	Substitutes, District PD Day, Curriculum needs	\$476,000
Breakage	Approximately 20 positions were vacant in Fy20 for extended periods which need to be budgeted 100% in Fy2021. (The Prg. Audit recommended \$300,000.)	\$222,000
<i>TOTAL SALARY BUDGET INCREASE:</i>		<i>\$2,895,070</i>

FRINGE BENEFITS COSTS

Pension:	Non-Certified Locally Administered Pension,	\$1,457,000
Pension:	Certified-State Rate Increase 1.8% \$215k, Raises \$72k,	\$ 287,000
Medical:	Rate increase 7% \$1.3M, WTU frozen Co-Share \$320,	\$1,627,000
FICA/FEDMED	Increase due to salary increases	<u>\$ 200,000</u>
Subtotal Major Budget Impact Items:		\$3,589,000
<i>TOTAL FRINGE BENEFITS BUDGET INCREASE:</i>		<i>\$3,536,628</i>

NON STAFFING COSTS

Professional Develop.	Purchased Services	\$ 230,000
Curriculum	Supplies	\$ 300,000
Curriculum	Library Books, Text Books, Instructional Subscriptions	\$ 60,000
Equipment	Open new Kindergarten, and deferred replacements	\$ 215,000
Technology	Maint. & Internet Access	\$ 76,000
	Supplies	\$ 200,000
	Hardware	\$ 934,000
	Software	\$ 178,000
Transportation	Contractual in district increase, 3.8% and increased Statewide costs both contractual cost increase and Increased out of district ridership.	\$1,000,000
Out of District Tuition	Special Education	\$ 950,000
	Charter Schools, Career and Techs & Pathways	<u>\$ 380,000</u>
Subtotal Major Budget Impact Items:		\$4,523,000
<i>TOTAL NON STAFFING BUDGET INCREASE:</i>		<i>\$4,713,160</i>

TOTAL EXPENDITURE BUDGET INCREASE: \$11,144,858



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RE: Executive Summary - Fy2021 Superintendent Recommended Budget, continued.

Community Request for Support

- The attached budget provides detail on both the revenue and expenditures being recommended. All of the school department's staff are acutely aware of the financial burden being placed on the residents and taxpayers of the City of Warwick. We are prepared to work with any and all community stakeholders as we wrestle with this year's proposed budget.
- If the Superintendent's Recommended Fy2021 budget is approved, the school department's budget next year will total \$181,438,668.

Respectfully Submitted

Anthony Ferrucci
Executive Director Finance & Operations, Warwick Public Schools

WARWICK PUBLIC SCHOOLS
SUPERINTENDENT RECOMMENDED BUDGET – Fy2021

OVERVIEW OF THE BUDGET PROCESS-Fy21 Budget Calendar

	ORIGINAL	REVISED
BUDGET INSTRUCTIONS and FILES DISTRIBUTED TO ALL BUDGET MANAGERS	Monday December 30, 2019	
PRINCIPALS SUBMITTALS DUE IN RESPECTIVE DIRECTORS' OFFICE	Friday February 14, 2020	
BUDGET MANAGERS SUBMITTALS DUE IN BUSINESS OFFICE-WITH STAFFING PLANS	Friday February 28, 2020	
BUDGET REVIEW MEETINGS BY CORT	Wednesday & Friday March 11 & 13, 2020	Wednesday & Friday March 11 & April 3, 2020
DIRECTORS REVIEW-STAFFING PLANS	Friday March 20, 2020	Monday April 13, 2020
FINAL BUDGET TO SUPERINTENDENT	Friday March 27, 2020	Thursday April 16, 2020
PUBLIC HEARING WITH SCHOOL COMMITTEE	Monday April 6, 2020	Tuesday April 21, 2020
PUBLIC HEARING WITH SCHOOL COMMITTEE	Thursday April 9, 2020	Thursday April 23, 2020
BUDGET ADOPTION BY SCHOOL COMMITTEE	Tuesday April 21, 2020	Tuesday April 28, 2020
BUDGET DUE IN MAYOR's OFFICE	Thursday April 30, 2020	Friday May 1, 2020

WARWICK PUBLIC SCHOOLS
SUPERINTENDENT RECOMMENDED BUDGET – Fy2021

OVERVIEW OF THE BUDGET PROCESS-Submittal Process

A Budget Instruction packet was distributed to all District Budget Managers on December 30, 2019. The Budget Managers use a system called Alio to electronically prepare their annual budget. For new staff and those that needed additional support, Alio trainings were held in early January 2020.

After the initial submittals were made, the District's Directors went about validating each Budget Manager's request. In some instances, requests were pared down due to budgetary constraints. On March 11, 2020, the first of two scheduled Central Office Review Team (CORT) meetings was held. This CORT process is used to further validate each Budget Manager's request. During this CORT process, the Budget Presenters all had to address five issues;

- a) Status of their Fy20 budget that is under their control
- b) The Fy20 initiatives that are being addressed
- c) Fy21 needs that were identified but not included in their request due to budget constraints
- d) Fy21 total budget amount being requested
- e) Fy21 initiatives that are planned within their requests

On March 12th, due to the outbreak of the Coronavirus crisis, the Fy21 Budget preparation was disrupted. Implementing Distance Learning dramatically impacted the Fy21 budget preparation process. Re-starting the budget process began with the second scheduled CORT meeting being held on Friday April 3rd, nearly a month past the original planned date.

Based on feedback received during the CORT process a Proposed Non-Staffing Budget was developed and reviewed with the Superintendent.

With the nearly month delay, the planned staffing review which included reviewing student schedules and proposed requests for staffing was put off until Monday, April 13, 2020.

On Friday, April 17, 2020, the Superintendent and his Directors finalized a Superintendent Recommended Budget for the School Committee's consideration.

Presentation of the Superintendent's Recommended Budget is scheduled for Tuesday, April 21, 2020.

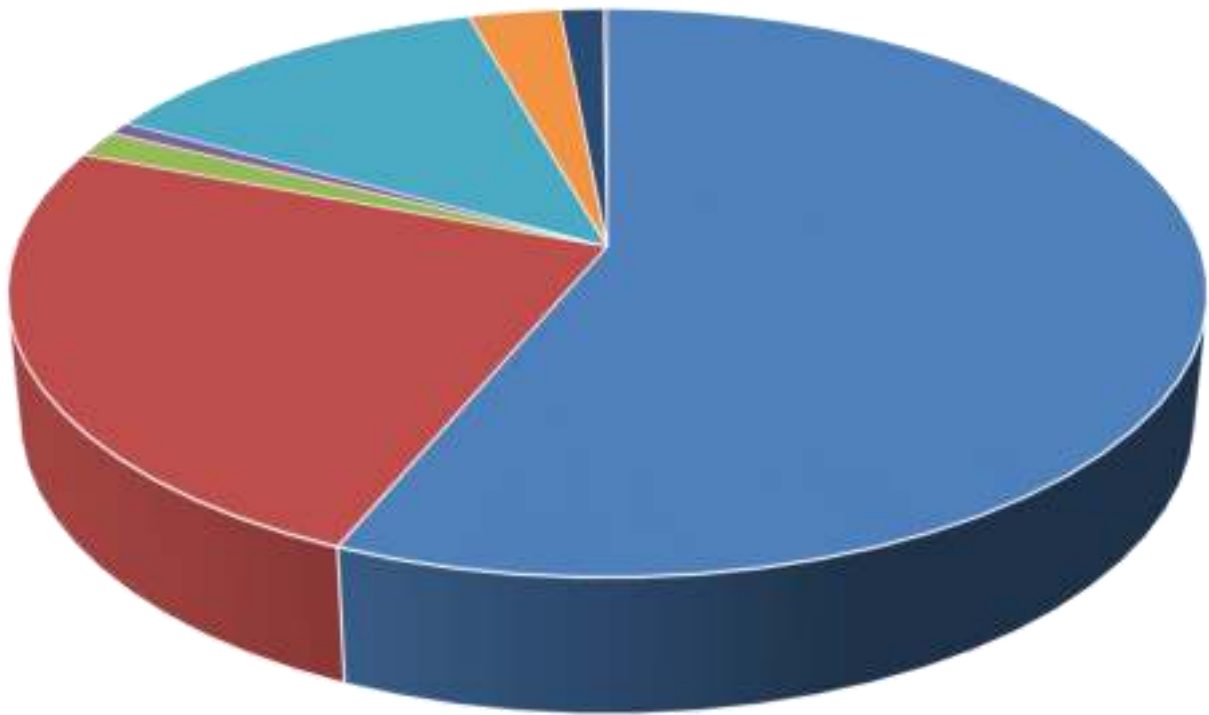
WARWICK PUBLIC SCHOOLS
FY2021 Superintendent Recommended - Local Budget
As of 04/21/20
Program Audit Recommendations
Compared to Superintendent's Recommended Budget

UCOA Code	Line Item	Rpt. Page #	Program Audit Budget Increase Amt	Description	Superintendent Recommended Increase/<Decrease> Amt.	Variance
SALARY 51000						
		54				
	51110 Certified Salaries		\$500,000	Steps&Long.	\$842,000	\$342,000
	51110 Certified-Frm Grants to Local		\$0	* Reading Tchrs	\$750,000	\$750,000
	51110 Admin & Mgt Raises		\$0	Raises:	\$144,000	\$144,000
				Steps&Long.	\$6,000	\$6,000
	51110 WISE Raises		\$385,000	Raise& Steps:	\$395,000	\$10,000
	51339 Class Coverage		\$50,000		\$0	(\$50,000)
51302, 51303	Prof. Develop.		\$220,000		\$166,378	(\$53,622)
	51113 PD-District Professional Day		\$0		\$150,000	\$150,000
	51115 PD-Substitutes		\$0		\$127,100	\$127,100
	51401 Other Stipends		\$20,000		\$33,500	\$13,500
	Breakage		\$300,000		\$281,090	(\$18,910)
	TOTAL Salary Increases		\$1,475,000		\$2,895,068	\$1,420,068
FRINGE BENEFITS 52000						
		57				
	52101 Health Ins.		\$1,350,000	7% Incr.	\$1,300,000	(\$50,000)
	52101 Health Ins.		\$0	Tchr Co-Share	\$320,000	\$320,000
	52203 Certified Pension		\$350,000	1.8% Incr.	\$215,000	(\$135,000)
	52203 Certified Pension			Tchr Steps	\$72,000	\$72,000
	52204 Non-Certified Pension		\$1,566,036		\$1,457,798	(\$108,238)
52301,52302	FICA/FEDMED		Included in WISE Increase	Actual	\$200,000	\$200,000
	Net Savings All Other Accts:				(\$28,169)	(\$28,169)
	TOTAL Fringe Benefits Increases		\$3,266,036		\$3,536,629	\$270,593
PURCHASE SERVICES 53000						
		59		PURCHASE SERVICES		
53204-53206	Therapist,Psych,Audio.		\$50,000		\$50,920	\$920
	53213 Evaluations		\$30,000		\$0	(\$30,000)
	53402 Legal Services		\$50,000		\$15,000	(\$35,000)
	53409 Negotiations		\$40,000		\$20,000	(\$20,000)
	53417 Nursing Services		\$75,000		(\$24,000)	(\$99,000)
	53301 PD-Presenters				\$142,575	\$142,575
	53303 Conferences				\$63,029	\$63,029
	Net Savings All Other Accts:				(\$37,505)	(\$37,505)
	TOTAL Purchase Services 53000 Increases		\$245,000		\$230,019	(\$14,981)
PURCHASE SERVICES 54000						
		61				
	54407 Internet Connectivity		\$0		\$26,000	\$26,000
	54302 Maint. Tech Repairs				\$52,007	\$52,007
	Net Increase All Other Accts:				\$62,588	\$62,588
	TOTAL Purchase Services 54000 Increases		\$0		\$140,595	\$140,595
PURCHASE SERVICES 55000						
		62				
	55111 Transportation		\$490,000		\$1,051,292	\$561,292
	55201 Property Insurance		\$34,000		\$13,919	(\$20,081)
	55206 Fleet Insurance				\$3,379	\$3,379
	55207 Errors & Omissions Insurance				\$38,605	\$38,605
	55610 Tuitions Other Districts		\$1,000,000		\$209,940	(\$790,060)
	55630 Out of District Placements		\$100,000		\$986,018	\$886,018
	55640 Westbay Collaborative		\$0		(\$38,081)	(\$38,081)
	55660 Charter School Tuition				\$171,128	\$171,128
	Net Increase All Other Accts:				\$25,251	\$25,251
	TOTAL Purchase Services 55000 Increases		\$1,624,000		\$2,461,451	\$837,451

WARWICK PUBLIC SCHOOLS
FY2021 Superintendent Recommended - Local Budget
As of 04/21/20
Program Audit Recommendations
Compared to Superintendent's Recommended Budget

UCOA Code	Line Item	Rpt. Page #	Program Audit Budget Increase Amt	Description	Superintendent Recommended Increase/<Decrease> Amt.	Variance
SUPPLIES 56000		64				
	56101 Supplies		\$0	Correction	\$305,986	\$305,986
	55610 Natural Gas		\$0	56201	\$29,999	\$29,999
	56202 Gasoline		\$0		\$27,500	\$27,500
	56203 Diesel		\$0		(\$93,456)	(\$93,456)
	56209 Fuel Oil		\$0		(\$55,000)	(\$55,000)
	56215 Electric Costs		\$0		\$4,000	\$4,000
	56219 Custodial Supplies		\$0		\$43,200	\$43,200
	56401 Textbooks		\$0		\$30,357	\$30,357
56402-56406	Library,Ref. Books & Periodicals		\$75,000		\$77,459	\$2,459
	56501 Technology Related Supplies				\$200,136	\$200,136
	All Other Expenses Net Change				\$42,983	\$42,983
TOTAL Supplies 56000 Increases			\$75,000		\$613,164	\$538,164
CAPITAL & OTHER 57000, 58000,59000		65				
	57202 Bldg Improvements		\$0		(\$257,294)	(\$257,294)
	57301 Vehicles		\$0		\$21,170	\$21,170
57305,57306	Equipment & Furniture		\$0		\$310,195	\$310,195
	57309 Technology Hardware		\$1,100,000	Correction	\$933,732	(\$166,268)
	59110 Technology Software		\$250,000	57311	\$177,733	(\$72,267)
	57313 Environmental Equip		\$0		\$2,139	\$2,139
	58101 Professional Org. Dues & Fees		\$0		\$113,992	\$113,992
	58102 Other Dues & Fees		\$0		(\$33,786)	(\$33,786)
	58103 Bank Fees		\$0		\$50	\$50
	5900s Debt Service		\$0		\$0	\$0
TOTAL Capital & Other Increases			\$1,350,000		\$1,267,931	(\$82,069)
TOTAL			\$8,035,036		\$11,144,857	\$3,109,821

Warwick Public Schools
Superintendent Recommended
Fy2021 Budget
April 21, 2020
\$181,438,668



- | | |
|-------------------------------------|-----------------------------|
| ■ Salary 56.3% | ■ Fringe Benefits 24.4% |
| ■ Outside Services 1.5% | ■ Maintenance/Repairs 0.7% |
| ■ Transportation/Tuition/Ins. 12.7% | ■ Supplies & Materials 2.9% |
| ■ Equipment/Building Improve. 1.7% | ■ Dues and Fees 0.1% |
| ■ Debt Service 0.0% | ■ Fund Transfers 0.0% |

WARWICK PUBLIC SCHOOLS
SUPERINTENDENT RECOMMENDED BUDGET – FY2021
APRIL 21, 2020

REVENUE - Commentary on Summary Analysis

Within the proposed REVENUE Budget, the following are the more notable items:

- Local Appropriation from Real Estate Taxes \$127,967,938; this budget amount is the current FY2020 allocation. If the Superintendent's budget were to be adopted AND if the city was able to fund the entire amount being requested, the school department's allocation for FY2021 would amount to \$139,948,762. This increase of \$11,980,824 represents an increase by 9.4%.
- Re-Appropriated Fund Balance – The school department's FY2020 projects to be balanced with no substantive surplus projected to be available to be brought forward.
- The state has adopted a funding formula to calculate State Aid support. Within the Governor's proposed budget, dated 04/10/20, there is a recommendation to fund Warwick Public Schools based on enrollment figures from March 2020. The State Aid budgeted in Warwick Public School's Recommended Budget includes the Governor's proposal allocation for Warwick plus a projected group home and projected high cost special education targeted aid. In addition, further declining enrollment is being included in the school department's projections as final awards are based on year end enrollment figures.

Summary of Governor's Recommended (Does Not Include Group Home or High Cost Special Ed)			
Fy2020 Enacted	Fy2021 Proposed	Fy2021 Additional Change to Proposed	Fy2021 Total Proposed Cut to WPS
\$38,179,304	\$37,747,785	<\$239,270>	<\$670,789>

Summary of Warwick Public School's State Aid Budget (Includes Group Home and High Cost Special Ed)		
Fy2020 Budget	Fy2021 Proposed	Fy2021 Total Proposed Cut to WPS
\$38,734,372	\$38,149,785	<\$584,587>

- School Housing Aid is being reduced as most construction work is being bond funded thereby reducing capital reserve project reimbursements. Revenue reduction of <\$126,380> is offset by expenditure reduction in Object Code 57202, Building Improvements, <\$257,294.>
- State Grant is being reduced by <\$150,000>, as this was a one-time award for technical assistance in preparing the Stage I and Stage II applications associated with the Phase II capital plan, with a proposed bond referendum totaling \$56 Million.

WARWICK PUBLIC SCHOOLS
SUPERINTENDENT RECOMMENDED BUDGET – Fy2021
APRIL 21, 2020

EXPENSE - Commentary on Summary Analysis

Within the proposed EXPENDITURE Budget, the following are the more notable items:

- Salaries and staffing are addressed in detail within the Staffing Supplement attached.

Within the staffing details, the following expense increases are noted:

Administration

Steps & Longevity	\$ 0
Salary Increase 2.5% All Staff other than the Executive Admin Team	\$ 104,600
Re-Organization of Senior Admin & WELC	<u>\$ 32,000</u>
Subtotal:	\$ 136,600

Mid-Managers

Steps & Longevity	\$ 6,000
Salary Increase 2.5%	\$ 39,400
Breakage-Senior Staff replaced by newer staff	<u><\$ 21,100></u>
Subtotal:	\$ 24,300

WTU Employees

NET Adds-Reading Teachers from Grants to Local Budget	\$ 750,000
Steps & Longevity	\$ 842,000
Salary Increase 0%	<u>\$ 0</u>
Subtotal:	\$1,592,000

WISE Employees

NET Cuts and Adds	\$ 0
Steps & Longevity	\$ 80,000
Salary Increase 2.5%	<u>\$ 315,000</u>
Subtotal:	\$ 395,000

TOTAL INCREASE Contract Commitments	\$2,147,900
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WARWICK PUBLIC SCHOOLS
SUPERINTENDENT RECOMMENDED BUDGET – Fy2021
APRIL 21, 2020

EXPENSE - Commentary on Summary Analysis, continued.

- Fringe Benefits-there are two significant issues within this category.
 - a) Health Insurance-By participating in the WB Health program with other municipalities and school districts Warwick has had extremely favorable results over the many years Warwick Schools has been a member. For Fy2021, premiums are budgeted to rise by 7%. This premium cost increase contributes \$1.3 Million to the total increase.
Unlike either of the other three employee groups, the WTU has a fixed cost co-share within their labor contract. Any annual premium increase is paid for by Warwick Public Schools. For Fy2021, the WTU co-share cost being absorbed by the district for this year's premium increase is \$320,000. Total medical cost increase is \$1,627,157.
 - b) Dental Insurance-By participating in the WB Health program with other municipalities and school districts Warwick has had extremely favorable results over the last seven years. This year rates remain the same and are budgeted to be level funded.
 - c) State Pension-For Fy2021, the pension contribution rate increased over Fy2020. The Fy2021 rate is 14.50%. The Fy2020 rate is 14.12%. The difference between these two rates is .38% which results in an effective rate increase of 2.69%. This cost was offset by a reduction in the Defined Contribution cost for Fy2021. Total net increase is 1.8% for a total cost increase of \$215,000.
 - d) Non Certified Self-Administered Pension-Based on last spring's review of pension contributions the school department made a decision to not fund this program in Fy2020. Attached to this budget package is Appendix C, which is an excerpt of USI Consultants' annual Actuarial Reports from July 2018 and July 2019. It lists minimum and alternative suggested contributions to this pension plan. Based on performance, the alternative listed in the July 2019 report is being budgeted. Total increase, \$1,457,798.

WARWICK PUBLIC SCHOOLS
SUPERINTENDENT RECOMMENDED BUDGET – Fy2021
APRIL 21, 2020

EXPENSE - Commentary on Summary Analysis, continued.

- Purchase Services, Supplies, Capital, Debt Service and Other are outlined below. Major increases affecting these categories are noted with the intention that additional details will be provided by each District Director during the public presentation of their specific budgets.
 - a) Purchase Services (53xxx) there is an increase in this category compared to the Fy2020 SC 03-03-20 Revised Budget, \$230,019. The most notable items have to do with the Program Audit recommendation to support Professional Development throughout the District. PD Increases total \$205,000.
 - b) Property Services Purchased (54xxx) there is an increase in this category compared to the Fy2020 SC 03-03-20 Revised Budget, \$140,595. The most notable items have to do with the Program Audit recommendation to support technology throughout the district. Technology accounts for \$78,000 of the total increase.
 - c) Other Purchased Services (55xxx) have expenditure increases that are most notable. This category compared to the Fy2020 03-03-20 Revised Budget, is increasing by \$2,461,451. The two driving forces of this category increase are:
 - a) Transportation (in-district contract increases, regulatory requirements surrounding out of district transportation of DCYF & McKinney-Vento students and Statewide contractual increases. Increase of \$1,051,292.
 - b) Out of district tuitions for special education, charter schools and other career and technical centers. Increase of \$1,329,005.
 - d) Supplies & Materials (56xxx), this category compared to the Fy2020 SC 03-03-20 Revised Budget, is increasing by \$613,164. The most notable items have to do with the Program Audit recommendation to support technology throughout the district and the district's need to support curriculum development. Technology Related supplies is increasing by \$200,136 and supplies for the curriculum is increasing by \$300,000. Lastly, custodial supplies are projected to increase by \$43,200 given the expectations for clean, safe and sanitized buildings going into the next school year.

WARWICK PUBLIC SCHOOLS
SUPERINTENDENT RECOMMENDED BUDGET – Fy2021
APRIL 21, 2020

EXPENSE - Commentary on Summary Analysis, continued.

- e) Capital & Equipment has an increase of \$1,187,675, when compared to the Fy2020 SC 03-03-20 Revised Budget.
 - i) 57202 Building Improvements, is decreasing by <\$257,294.> See Appendix A for details.
 - ii) 57301 Vehicles, last fiscal year it was duly noted that six vehicles needed to be replaced. Two were replaced in Fy2020, we have a budget to sustain purchasing two in Fy2021 and the last two in Fy2022. With a budget of \$100,000 for two vehicles, we are over the success of what we actually spent in Fy2020 by \$21,170
 - iii) The most notable items have to do with the Program Audit recommendation to support technology throughout the district. Technology accounts for \$1,111,465 between technology hardware and software.
- f) Debt Service and inter-fund transfers, Principal and Interest payments are out of the Fy2021 Budget, consistent with the current Fy2020 Budget.

Overall, the total expenditure budget being recommended is \$181,438,668 which is a 6.54% increase over the school department's Fy2020 SC 03-03-20 Revised Budget.

WARWICK PUBLIC SCHOOLS FY2021 Superintendent Recommended - Local Budget As of 04/21/20	FY18 Pre-Audit Yr. End as of 10/22/2018	FY19 Yr End Under Audit 10/29/2019	FY20 SC ADOPTED REVISED 3/3/2020	FY21 CORT Summary 3/10/2020	FY21 Super. Recommended As of 04/21/20	FY21 Variance Super Recommend. Vs SC Revised 03-03-20
REVENUE						
41210 Other Taxes-Local Gov Unit	122,482,464.00	123,982,464.00	127,967,938.00	127,967,938.00	127,967,938.00	0.00
41250 Re-Appropriated Fund Bal-COMMITTED	551,854.28	157,447.00	0.00	0.00	0.00	0.00
41250 Re-Appropriated Fund Bal-UNRESTRICTED	666,816.68	0.00	0.00	0.00	0.00	0.00
43250 Carryover-State Set Aside Funds	0.00	0.00	0.00	0.00	0.00	0.00
41310 Tuition from Individuals	142,566.81	168,999.90	140,000.00	140,000.00	140,000.00	0.00
41321 Tuition from Other LEA's	1,052,599.35	1,018,321.26	1,100,000.00	1,100,000.00	1,100,000.00	0.00
41656 Food Svc Sales-Vending	0.00	0.00	0.00	0.00	0.00	0.00
41701 Admis/Athletic Gater Recpts	21,778.00	16,427.00	25,000.00	25,000.00	25,000.00	0.00
41704 Summer School	0.00	0.00	0.00	0.00	0.00	0.00
41707 Other Fees	10,856.97	7,627.24	10,000.00	10,000.00	10,000.00	0.00
41750 Rev from Enterprise Activities	0.00	0.00	0.00	0.00	0.00	0.00
41751 Dining Room Revenues	24,139.00	45,095.00	45,000.00	45,000.00	45,000.00	0.00
41901 Rental Income-Bldgs/Fields	43,883.00	75,658.03	45,000.00	45,000.00	45,000.00	0.00
41920 Contribution Private Srcs	0.00	0.00	0.00	0.00	0.00	0.00
41924 Non-cash Contributions	0.00	0.00	0.00	0.00	0.00	0.00
41921 Instructional-Catergorical	0.00	0.00	0.00	0.00	0.00	0.00
41923 Administration-Categorical	0.00	0.00	0.00	0.00	0.00	0.00
41940 Textbooks Sales/ Rentals	0.00	0.00	0.00	0.00	0.00	0.00
41980 Refund Prior Yr Expense	19,204.54	19,699.88	50,000.00	50,000.00	50,000.00	0.00
41990 Miscellaneous Revenue	2,307.29	475.00	120.59	120.59	120.59	0.00
Subtotal Revenue from Local Sources	125,018,469.92	125,492,214.31	129,383,058.59	129,383,058.59	129,383,058.59	0.00
43101 State Operational Aid	39,137,882.00	37,360,492.10	38,734,372.00	39,123,799.00	38,149,785.00	(584,587.00)
43202 School Housing Aid	689,286.00	333,491.00	251,380.00	125,000.00	125,000.00	(126,380.00)
44501 Jobs Fund Grant-Housing Aid Appl. Assistance	0.00	0.00	150,000.00	0.00	0.00	(150,000.00)
Subtotal Revenue from State Sources	39,827,168.00	37,693,983.10	39,135,752.00	39,248,799.00	38,274,785.00	(860,967.00)
45202 Indirect costs	194,503.00	208,415.76	175,000.00	200,000.00	200,000.00	25,000.00
44202 Medicaid Reimbursement	1,574,189.22	1,429,692.10	1,600,000.00	1,600,000.00	1,600,000.00	0.00
Subtotal Revenue from Federal Sources	1,768,692.22	1,638,107.86	1,775,000.00	1,800,000.00	1,800,000.00	25,000.00
41240 Penalties and Interest	0.00	15.00	0.00	0.00	0.00	0.00
41520 Dividends and Rebates	1,500.00	40,462.25	0.00	0.00	0.00	0.00
45201 Fund Transfer In	0.00	0.00	0.00	0.00	0.00	0.00
46102 Pass Thru Clearing	0.00	0.00	0.00	0.00	0.00	0.00
46501 Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
46600 Claims and Settlements	0.00	0.00	0.00	0.00	0.00	0.00
46601 Insurance Proceeds	9,079.96	0.00	0.00	0.00	0.00	0.00
Subtotal Revenue from Other Items	10,579.96	40,477.25	0.00	0.00	0.00	0.00
TOTAL LOCAL FUND REVENUE	166,624,910.10	164,864,782.52	170,293,810.59	170,431,857.59	169,457,843.59	(835,967.00)
SUMMARIZED EXPENSES-By Category						
Subtotal Personal Svcs-Compensation	97,663,424.13	98,030,510.12	99,293,536.80	0.00	102,188,604.73	2,895,067.93
Subtotal Employee Benefits	38,505,940.74	39,216,877.89	40,708,569.60	0.00	44,245,198.14	3,536,628.54
Subtotal Purchased Services	2,686,145.34	2,348,249.54	2,570,094.23	2,836,563.00	2,800,112.81	230,018.58
Subtotal Purchased Property Svcs	1,075,489.92	1,199,087.30	1,163,831.62	1,342,048.00	1,304,426.80	140,595.18
Subtotal Other Purchased Services	16,471,394.38	18,726,171.73	20,523,013.32	22,993,642.00	22,984,464.39	2,461,451.07
Subtotal Supplies and Materials	4,626,841.06	4,413,363.03	4,619,202.49	5,508,599.00	5,232,366.19	613,163.70
Subtotal Capital Equip & Property	3,293,260.76	2,260,127.98	1,306,890.03	3,088,763.00	2,494,564.67	1,187,674.64
Subtotal Debt Service & Misc	125,201.76	109,941.11	108,672.50	198,052.00	188,930.00	80,257.50
Subtotal Other Items	2,015,932.76	459,148.47	0.00	0.00	0.00	0.00
TOTAL LOCAL FUND SUMMARIZED EXPENSES	166,463,630.85	166,763,477.17	170,293,810.59	35,967,667.00	181,438,667.72	11,144,857.14
Surplus/<Deficit>	161,279.25	(1,898,694.65)	0.00	134,464,190.59	(11,980,824.13)	(11,980,824.14)
State Restricted Set Aside Net Carryover Committed Funds-(GASB 54) Net Unrestricted Surplus EXPENSES-Detailed						

WARWICK PUBLIC SCHOOLS		FY18	FY19	FY20	FY21	FY21	FY21
FY2021 Superintendent Recommended - Local Budget		Pre-Audit Yr. End	Yr End Under Audit	SC ADOPTED REVISED	CORT Summary	Super. Recommended	Variance
As of 04/21/20		as of 10/22/2018	10/29/2019	3/3/2020	3/10/2020	As of 04/21/20	Super Recommend. Vs SC Revised 03-03-20
SALARY							
51110	Regular Salaries	90,698,040.85	90,568,204.28	92,680,096.00		95,121,174.15	2,441,078.15
51112	Vacation	400,615.58	621,349.48	525,000.00		525,000.00	0.00
51113	Professional Day	0.00	0.00	0.00		150,000.00	150,000.00
51115	Substitutes Salaries	1,774,295.01	2,056,752.52	2,100,000.00		2,100,000.00	0.00
51115-PD	Substitutes for Curriculum Development	0.00	0.00	0.00		127,100.00	127,100.00
51132	Department Head	1,396,705.43	1,709,049.19	1,743,916.00		1,700,930.58	(42,985.42)
51134	Sabbitical	0.00	0.00	0.00		0.00	0.00
51135	Retroactive Sal Prior Yrs	722,657.37	68,882.54	70,000.00		70,000.00	0.00
51336	Class Overages/Spec Ed Ratios	26,603.96	260,010.77	149,980.40		150,000.00	19.60
51339	Class Coverage	201,801.71	244,573.28	150,000.00		150,000.00	0.00
51201	Regular Overtime	471,893.68	143,038.78	185,000.00		175,000.00	(10,000.00)
51203	Event Coverage Overtime	50,876.32	84,648.94	60,000.00		60,000.00	0.00
51302	Professnl Devel-School	138,540.88	28,563.15	0.00		41,400.00	41,400.00
51303	Professinl Devel-District	57,641.98	134.16	22.00		125,000.00	124,978.00
51306	Vacation Payoff-Severnc	0.00	0.00	0.00		0.00	0.00
51308	After School- Instruct	16,945.80	20,061.24	10,000.00		10,000.00	0.00
51311	Curriculum Work	0.00	0.00	0.00		0.00	0.00
51322	Severence	323,268.62	747,551.77	250,000.00		250,000.00	0.00
51323	Detention Coverage	15,945.00	16,917.00	20,000.00		20,000.00	0.00
51324	AM/PM Supervision	36,399.58	35,588.63	38,000.00		38,000.00	0.00
51327	AM/PM Supervision-Classified	4,808.95	6,173.48	6,222.32		6,500.00	277.68
51332	Sick Payoff-Non Severance	6,787.60	9,894.00	10,000.00		10,000.00	0.00
51338	Summer Pay-ESY	632,332.34	718,926.10	580,244.08		600,000.00	19,755.92
51401	Stipend-Other	69,130.75	71,920.43	50,000.00		83,500.00	33,500.00
51403	Stipend-Athl Director	0.00	0.00	0.00		0.00	0.00
51404	Stipend-Athl Coach/Advsr	590,346.22	593,827.88	640,056.00		650,000.00	9,944.00
51406	Stipend-Official/Athl Per	27,786.50	24,442.50	25,000.00		25,000.00	0.00
51407	Stipend-Mentors	0.00	0.00	0.00		0.00	0.00
51999	Other Contingencies	0.00	0.00	0.00		0.00	0.00
Subtotal Personal Svcs-Compensation		97,663,424.13	98,030,510.12	99,293,536.80	0.00	102,188,604.73	2,895,067.93
FRINGE BENEFITS							
52101	Health	16,145,948.89	16,284,570.50	18,677,418.01		20,304,575.78	1,627,157.77
52103	Dental	810,103.51	793,341.53	815,214.65		810,000.00	(5,214.65)
52109	In-Lieu Pmnts (Buy Back)	239,023.80	233,495.00	249,550.00		250,000.00	450.00
52122	Medical Ins-Retiree	526,689.93	483,563.22	550,000.00		500,000.00	(50,000.00)
52123	Dental Buyback Payments	13,068.15	13,592.14	15,955.45		16,000.00	44.55
52125	Dental Ins-Retiree	4,705.77	(6,677.60)	7,500.00		5,000.00	(2,500.00)
52203	Teacher/Adm Pension ERSRI (DB)	10,176,527.67	10,334,533.02	11,263,226.03		11,650,245.58	387,019.54
52213	Teacher/Adm Pension ERSRI (DC)	450,266.77	462,743.95	584,276.06		482,079.13	(102,196.94)
52204	Private Pension	1,740,420.00	1,800,000.00	1,793.68		1,459,592.00	1,457,798.32
52301	FICA	5,841,288.47	5,840,797.12	5,908,660.04		6,082,553.28	173,893.24
52302	MEDICARE	1,366,838.34	1,372,661.69	1,382,811.67		1,411,152.36	28,340.69
52501	Unemployment Insurance	23,807.44	260,920.32	50,000.00		50,000.00	0.00
52710	Wrkrs Comp Premium	1,143,588.00	1,319,977.00	1,178,228.00		1,200,000.00	21,772.00
52730	Wrkrs Comp MDCL-Slf Ins	0.00	0.00	0.00		0.00	0.00
52902	Employee Assist Program	23,664.00	23,360.00	23,936.00		24,000.00	64.00
Subtotal Employee Benefits		38,505,940.74	39,216,877.89	40,708,569.60	0.00	44,245,198.14	3,536,628.54

WARWICK PUBLIC SCHOOLS		FY18	FY19	FY20	FY21	FY21	FY21
FY2021 Superintendent Recommended - Local Budget		Pre-Audit Yr. End	Yr End Under Audit	SC ADOPTED REVISED	CORT Summary	Super. Recommended	Variance
As of 04/21/20		as of 10/22/2018	10/29/2019	3/3/2020	3/10/2020	As of 04/21/20	Super Recommend. Vs SC Revised 03-03-20
PURCHASE SERVICES-Detailed							
53101	Administrative Support	6,230.00	47,041.50	424,269.35	50,000.00	250,000.00	(174,269.35)
53202	Speech Therapists	0.00	0.00	0.00	0.00	0.00	0.00
53204	Therapists	178,881.12	207,047.00	175,000.00	225,920.00	225,920.00	50,920.00
53205	Psychologists	0.00	0.00	0.00	0.00	0.00	0.00
53206	Audiologists	871.86	0.00	0.00	0.00	0.00	0.00
53207	Interpreters	10,105.12	12,298.86	11,183.00	10,000.00	10,000.00	(1,183.00)
53208	Orientation and Mobility Specialists		0.00	14,960.00	0.00	0.00	(14,960.00)
53209	Bus Assistants/Monitors	0.00	0.00	0.00	0.00	0.00	0.00
53210	Performing Arts	0.00	0.00	0.00	0.00	0.00	0.00
53212	Pymt for Svcs-Volunteers	66,000.00	66,000.00	66,000.00	66,000.00	66,000.00	0.00
53213	Evaluations	38,299.79	38,345.50	15,000.00	15,000.00	15,000.00	0.00
53214	Mentoring	102,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
53216	Tutoring Svcs	14,748.60	478.80	9,940.00	10,000.00	10,000.00	60.00
53218	Transition/Stdnt Assist	134,592.00	129,600.00	129,600.00	130,000.00	130,000.00	400.00
53220	Purchases Svc-Other Educ	95,411.09	102,675.00	60,900.00	83,945.00	83,945.00	23,045.00
53301	Prof Devel/Training Svcs	125,146.35	86,505.96	35,465.00	267,040.00	178,040.00	142,575.00
53302	Curriculum Development	0.00	0.00	0.00	0.00	0.00	0.00
53303	Conference/Workshop	63,692.59	31,556.15	12,492.89	74,822.00	75,521.96	63,029.07
53401	Auditing/Actuarial Svcs	26,872.00	31,980.00	32,975.00	30,000.00	30,000.00	(2,975.00)
53402	Legal Services	229,969.60	239,897.23	225,000.00	200,000.00	240,000.00	15,000.00
53403	Health Service Providers	123,890.00	88,100.00	125,000.00	142,600.00	142,600.00	17,600.00
53404	Compliance-ADA Building	0.00	0.00	0.00	0.00	0.00	0.00
53405	Private Pension Advisor	10,462.50	10,450.00	19,645.00	20,000.00	20,000.00	355.00
53406	Other Professional Svcs	184,276.32	77,133.14	14,883.00	243,193.00	43,193.25	28,310.25
53409	Negotiations/Arbitration	54,874.47	38,043.90	10,000.00	30,000.00	30,000.00	20,000.00
53410	Police/Fire Details	10,882.85	7,715.26	10,000.00	10,000.00	10,000.00	0.00
53411	Physicians	24,700.00	39,900.00	27,000.00	35,000.00	35,000.00	8,000.00
53412	Dentists	10,450.00	10,450.00	10,659.00	10,659.00	10,659.00	0.00
53414	Medicaid Claims Provider	92,591.52	75,336.15	100,000.00	100,000.00	100,000.00	0.00
53416	Officials/Referree's	76,685.00	71,823.00	85,405.00	95,900.00	95,900.00	10,495.00
53417	Contracted Nursing Svcs	684,463.45	612,531.96	619,000.00	595,000.00	595,000.00	(24,000.00)
53502	Other Technical Services	243,318.43	240,971.15	217,586.00	221,622.00	233,621.60	16,035.60
53503	Testing	19,721.83	17,150.61	26,415.34	54,750.00	54,750.00	28,334.66
53701	Other Fees & Charges	15,420.82	9,274.09	18,904.99	37,750.00	38,100.00	19,195.01
53703	Accreditation	0.00	14,461.86	17,061.00	10,000.00	10,000.00	(7,061.00)
53705	Postage/Shipping	28,359.18	30,564.40	29,537.40	33,962.00	33,462.00	3,924.60
53706	Catering/Food Reimbursement	13,228.85	10,918.02	1,212.26	8,400.00	8,400.00	7,187.74
	Subtotal Purchased Services	2,686,145.34	2,348,249.54	2,570,094.23	2,836,563.00	2,800,112.81	230,018.58

WARWICK PUBLIC SCHOOLS		FY18	FY19	FY20	FY21	FY21	FY21
FY2021 Superintendent Recommended - Local Budget		Pre-Audit Yr. End	Yr End Under Audit	SC ADOPTED REVISED	CORT Summary	Super. Recommended	Variance
As of 04/21/20		as of 10/22/2018	10/29/2019	3/3/2020	3/10/2020	As of 04/21/20	Super Recommend. Vs SC Revised 03-03-20
PROPERTY SERVICES PURCHASED-Detailed							
54201	Rubbish Disposal Services	32,894.19	33,589.69	37,622.05	45,000.00	45,500.00	7,877.95
54205	Rodent/Pest Control	4,695.00	2,875.00	5,575.00	7,000.00	7,000.00	1,425.00
54310	Maint-Repair-Non Tech Rel	25,631.40	26,492.26	62,077.22	74,803.00	41,682.00	(20,395.22)
54311	Maint-Repair-fixture/equip	67,305.25	71,274.10	81,580.00	84,480.00	84,480.00	2,900.00
54312	Maint-Repair-General	32,028.33	44,221.42	55,000.00	54,537.00	54,537.00	(463.00)
54313	Repair-Non Stud Trans Veh	45,219.67	9,605.25	37,620.00	45,000.00	45,000.00	7,380.00
54314	Mnt-Repair-Stud Trans Veh	0.00	0.00	0.00	340.00	340.00	340.00
54320	Maint Repair Tech Related	10,081.39	9,777.00	9,789.00	61,796.00	61,796.00	52,007.00
54321	Maint Repair Electrical	9,122.35	9,789.93	12,000.00	12,000.00	12,000.00	0.00
54322	Maint Repair HVAC	60,091.71	78,130.50	45,239.47	50,000.00	50,000.00	4,760.53
54323	Maint Repair Glass	3,225.00	2,699.99	7,345.00	14,000.00	14,000.00	6,655.00
54324	Maint Repair Plumbing	6,515.59	750.00	4,222.00	4,500.00	4,500.00	278.00
54325	Maint Repair-Vandalism	0.00	0.00	0.00	0.00	0.00	0.00
54402	Water	70,937.76	113,043.39	92,000.00	92,000.00	92,000.02	0.02
54403	Telephone	200,259.99	191,955.74	192,321.60	192,553.00	192,553.00	231.40
54404	Energy Conservation Services		60,000.00	131,633.14	132,000.00	132,000.00	366.86
54405	Sewage/Cespool	115,094.76	118,155.08	125,000.00	135,204.00	135,203.97	10,203.97
54406	Wireless Communication	46,127.22	48,678.98	19,200.00	29,040.00	29,040.00	9,840.00
54407	Internet Connectivity	13,862.79	0.00	0.00	26,000.00	26,000.00	26,000.00
54501	School Construction		0.00	911.60	0.00	0.00	(911.60)
54601	Renting Land & Buildings	3,000.00	10,637.65	11,625.00	15,545.00	15,545.00	3,920.00
54602	Rent/Lease-Equip/Vehicles	129,904.43	116,970.06	119,675.33	135,650.00	135,649.79	15,974.46
54604	Graduation Rentals	10,620.00	13,532.00	13,645.00	20,000.00	15,000.00	1,355.00
54605	Ice Rink Rental	39,105.00	0.00	0.00	0.00	0.00	0.00
54606	Pool Rental	6,985.00	0.00	0.00	0.00	0.00	0.00
54608	Uniform Rentals (Maintenance)	21,682.47	23,072.39	0.00	0.00	0.00	0.00
54901	Other Purch Property Svcs-(Consolidation Exps.)	6,000.00	117,329.63	0.00	0.00	0.00	0.00
54902	Alarm & Fire Safety Svcs	114,865.62	96,347.74	97,672.21	110,000.00	110,000.02	12,327.81
54904	Veh Reg-Non Studt Transp	235.00	159.50	2,078.00	600.00	600.00	(1,478.00)
	Subtotal Purchased Property Svcs	1,075,489.92	1,199,087.30	1,163,831.62	1,342,048.00	1,304,426.80	140,595.18

WARWICK PUBLIC SCHOOLS		FY18	FY19	FY20	FY21	FY21	FY21
FY2021 Superintendent Recommended - Local Budget		Pre-Audit Yr. End	Yr End Under Audit	SC ADOPTED REVISED	CORT Summary	Super. Recommended	Variance
As of 04/21/20		as of 10/22/2018	10/29/2019	3/3/2020	3/10/2020	As of 04/21/20	Super Recommend. Vs SC Revised 03-03-20
OTHER PURCHASED SERVICES-Detailed							
55110	Transp Cab/Mileage/RIPTA	41.00	768.80	1,478.60	2,700.00	2,700.00	1,221.40
55111	Transportation Contractor	8,146,550.56	9,026,708.54	9,670,093.00	10,721,385.00	10,721,385.00	1,051,292.00
55121	Veh Regst-Stdnt Trans Veh	0.00	0.00	0.00	0.00	0.00	0.00
55201	Property/Liability Insur	424,483.34	469,904.00	472,916.00	514,922.00	486,835.44	13,919.44
55202	Theft Insurance	0.00	0.00	0.00	0.00	0.00	0.00
55203	Fire Insurance	0.00	0.00	0.00	0.00	0.00	0.00
55205	Flood Insurance	0.00	0.00	0.00	0.00	0.00	0.00
55206	Fleet/Vehicle Insurance	25,434.00	17,884.43	29,121.00	31,939.00	32,500.00	3,379.00
55207	Error & Ommisions Insu	43,388.00	48,327.00	82,571.00	90,828.00	121,176.00	38,605.00
55401	Advertising Costs	20,196.34	13,806.23	21,070.57	23,665.00	23,665.00	2,594.43
55501	Printing	10,807.79	3,648.00	4,226.70	7,193.00	7,193.00	2,966.30
55503	Document Copying	0.00	0.00	0.00	500.00	500.00	500.00
55610	Tuition-Other Dist w/in St	941,086.61	1,672,356.71	2,204,534.00	2,414,474.00	2,414,474.20	209,940.20
55630	Tuition-Private Sources	4,615,643.80	5,087,642.71	5,359,162.00	6,357,180.00	6,345,180.25	986,018.25
55640	Tuition-Ed Svc Agen in St	979,235.83	1,179,546.95	1,310,168.45	1,272,087.00	1,272,087.00	(38,081.45)
55660	Tuition to Charter School	1,229,656.50	1,177,892.00	1,336,872.00	1,508,000.00	1,508,000.00	171,128.00
55690	Dual Enrollment				0.00	0.00	0.00
55701	Food Service Contractor	0.00	0.00	0.00	0.00	0.00	0.00
55702	Soda Subsidy	0.00	0.00	0.00	0.00	0.00	0.00
55705	Inspection Services	9,627.47	2,770.00	5,000.00	10,000.00	10,000.00	5,000.00
55801	Board Travel	0.00	0.00	0.00	0.00	0.00	0.00
55802	Board Training	0.00	150.00	0.00	500.00	500.00	500.00
55803	Employ Travel - Non Teach	14,370.99	13,141.91	15,000.00	22,700.00	22,700.00	7,700.00
55807	Student Travel	241.50	1,014.50	1,200.00	2,700.00	2,700.00	1,500.00
55809	Empl Travel-Teachers	13,345.24	9,983.73	9,600.00	12,064.00	12,063.50	2,463.50
55810	Travel - Other	718.01	626.22	0.00	805.00	805.00	805.00
Subtotal Other Purchased Services		16,474,826.98	18,726,171.73	20,523,013.32	22,993,642.00	22,984,464.39	2,461,451.07

WARWICK PUBLIC SCHOOLS		FY18	FY19	FY20	FY21	FY21	FY21
FY2021 Superintendent Recommended - Local Budget		Pre-Audit Yr. End	Yr End Under Audit	SC ADOPTED REVISED	CORT Summary	Super. Recommended	Variance
As of 04/21/20		as of 10/22/2018	10/29/2019	3/3/2020	3/10/2020	As of 04/21/20	Super Recommend. Vs SC Revised 03-03-20
SUPPLIES & MATERIALS-Detailed							
56101	Supplies & Materials	659,543.13	461,871.89	770,682.60	1,107,844.00	1,076,668.71	305,986.11
56112	Uniforms (Non Athletic)	0.00	1,230.15	1,600.00	2,200.00	1,200.00	(400.00)
56113	Graduation Supplies	6,952.23	3,796.27	6,753.73	9,250.00	9,250.00	2,496.27
56115	Medical Supplies	22,548.00	19,301.02	25,000.00	27,597.00	27,596.65	2,596.65
56116	Athletic Splys/Uniforms	87,907.20	61,835.79	84,764.11	120,295.00	120,295.24	35,531.13
56117	Awards/Honors Splys	7,095.56	7,197.23	4,954.08	6,950.00	6,950.00	1,995.92
56201	Natural Gas	883,445.82	817,575.16	820,000.00	849,999.00	849,999.01	29,999.01
56202	Gasoline	172,637.59	164,986.43	202,500.00	230,000.00	230,000.00	27,500.00
56203	Diesel Fuel	232,163.85	321,459.07	326,956.00	333,500.00	233,500.00	(93,456.00)
56207	Vehicle Maint Suplys/Parts	63,322.17	67,607.03	68,800.00	70,000.00	70,000.00	1,200.00
56209	Fuel Oil	290,050.60	329,492.94	335,000.00	360,000.00	280,000.00	(55,000.00)
56211	Other	33,039.24	22,503.83	51,672.74	36,434.00	36,434.00	(15,238.74)
56213	Glass	297.74	1,054.54	2,315.00	5,000.00	5,000.01	2,685.01
56214	Paint	5,653.24	9,899.15	18,529.70	42,300.00	42,300.00	23,770.30
56215	Electricity	1,345,095.78	1,471,326.67	1,305,000.00	1,309,000.00	1,309,000.00	4,000.00
56216	Lumber and Hardware	89,667.88	76,859.54	75,000.00	80,000.00	80,000.00	5,000.00
56217	Plumbing / Heating Splys	125,178.74	115,970.64	110,000.00	121,250.00	121,250.00	11,250.00
56218	Electrical Supplies	24,255.05	37,088.69	39,000.00	40,964.00	40,964.03	1,964.03
56219	Custodial Supplies	123,093.87	152,949.33	181,800.00	225,000.00	225,000.00	43,200.00
56220	Materials Snow/Ice Removl	15,141.67	11,902.80	12,000.00	20,000.00	20,000.00	8,000.00
56221	Lamps/Lights	6,481.75	2,214.58	7,883.41	8,000.00	8,000.02	116.61
56401	Textbooks	241,206.92	122,528.29	17,069.35	54,951.00	47,426.25	30,356.90
56402	Library Books	53,029.21	22,978.55	298.76	18,300.00	16,800.00	16,501.24
56403	Reference Books	16,395.18	22,543.81	11,938.50	31,137.00	23,722.96	11,784.46
56404	Periodicals/Subscriptions	18,183.37	14,078.19	1,870.72	8,245.00	6,787.35	4,916.63
56406	Textbooks-Non Public	36,638.54	13,693.81	40,800.53	40,000.00	40,000.00	(800.53)
56409	E-Textbooks	0.00	0.00	35,410.00	42,483.00	42,483.00	7,073.00
56501	Technology Rel Supplies	67,816.73	59,417.63	61,603.26	307,900.00	261,738.96	200,135.70
	Subtotal Supplies and Materials	4,626,841.06	4,413,363.03	4,619,202.49	5,508,599.00	5,232,366.19	613,163.70

WARWICK PUBLIC SCHOOLS		FY18	FY19	FY20	FY21	FY21	FY21
FY2021 Superintendent Recommended - Local Budget		Pre-Audit Yr. End	Yr End Under Audit	SC ADOPTED REVISED	CORT Summary	Super. Recommended	Variance
As of 04/21/20		as of 10/22/2018	10/29/2019	3/3/2020	3/10/2020	As of 04/21/20	Super Recommend. Vs SC Revised 03-03-20
CAPITAL EQUIPMENT & OTHER MISC-Detailed							
57202	Building Improvements	1,105,734.07	573,178.23	378,794.00	105,500.00	121,500.00	(257,294.00)
57301	Vehicles	56,000.00	0.00	78,830.00	100,000.00	100,000.00	21,170.00
57303	Buses	0.00	0.00	0.00	0.00	0.00	0.00
57305	Equipment	240,681.34	132,459.60	46,902.34	195,786.00	259,316.92	212,414.58
57306	Furniture/Fixtures	103,910.51	108,217.76	284.00	115,064.00	98,063.75	97,779.75
57309	Technology -Relatd Hrdwre	1,013,678.93	776,914.58	212,103.64	1,695,232.00	1,145,836.00	933,732.36
57311	Technology Software Costs	772,402.40	667,226.38	589,354.98	874,421.00	767,088.00	177,733.02
57313	Environmental Equipment	853.51	2,131.43	621.07	2,760.00	2,760.00	2,138.93
	Subtotal Capital Equip & Property	3,293,260.76	2,260,127.98	1,306,890.03	3,088,763.00	2,494,564.67	1,187,674.64
58101	Profess Org. Dues/Fees	75,104.50	67,011.18	63,721.00	185,836.00	177,714.00	113,993.00
58102	Other Dues and Fees	43,747.50	34,706.00	34,751.50	1,966.00	966.00	(33,785.50)
58103	Bank Fees	180.00	150.00	200.00	250.00	250.00	50.00
58105	ACA Medical Fees	0.00	0.00	0.00	0.00	0.00	0.00
58206	Claims and Settlements	6,169.76	8,073.93	10,000.00	10,000.00	10,000.00	0.00
58311	Bond Principal Payments	0.00	0.00	0.00	0.00	0.00	0.00
58322	Bond Interest Payments	0.00	0.00	0.00	0.00	0.00	0.00
58401	Real/Persnl Property Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Debt Service & Misc	125,201.76	109,941.11	108,672.50	198,052.00	188,930.00	80,257.50
59101	Fund Xfer with in Gen Fund	0.00	0.00	0.00	0.00	0.00	0.00
59102	Fund Trnsfr out other funds	484,518.76	459,148.47	0.00	0.00	0.00	0.00
59103	Fund Transfers-Comm Foods	0.00	0.00	0.00	0.00	0.00	0.00
59104	Fund Transfer-Wireless Grant Bldg Closure	0.00	0.00	0.00	0.00	0.00	0.00
59110	InterAgency Transfers (Bond Principal Payments)	1,531,414.00	0.00	0.00	0.00	0.00	0.00
59110	InterAgency Transfers (Bond Interest Payments)	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Other Items	2,015,932.76	459,148.47	0.00	0.00	0.00	0.00
	Total Expenditures	166,467,063.45	166,763,477.17	170,293,810.59	35,967,667.00	181,438,667.72	11,144,857.14

WARWICK PUBLIC SCHOOLS
Fy2021 Superintendent Recommended Local Budget
BUDGET MANAGERS SUMMARY ANALYSIS

April 21, 2020

Budget Manager	FY15 Actual	FY16 Actual	FY17 YEAR END	FY18 SC YEAR END	FY19 SC YEAR END
		as of 11/15/16	AUDITED 02/23/18	Under Audit October 22, 2018	Under Audit November 12, 2019
Personnel	96,269,409	96,016,723	94,212,321	97,663,424	98,030,510
Employee Benefits	37,861,092	37,404,213	36,727,190	38,505,941	39,216,878
Subtotal Staffing	134,130,501	133,420,936	130,939,511	136,169,365	137,247,388
Secondary Ed	926,219	850,898	1,722,311	1,801,643	1,086,647
Elementary Ed	417,109	405,603	490,802	374,359	226,223
Special Services	5,819,720	6,096,212	6,706,955	6,927,495	7,526,441
Human Resources	128,228	85,735	70,679	51,955	78,659
Legal Services	0	291,696	375,152	229,970	208,364
Maintenance	5,111,656	4,761,842	6,363,688	4,840,073	4,258,132
Superintendent	261,230	233,101	401,124	238,629	216,722
Curriculum	637,053	376,353	1,129,656	875,762	497,381
Federal Programs	8,342	93,966	0	0	0
Chief Academic Office	0	0	0	40,072	150,177
Info Services	1,881,177	2,060,288	1,938,632	881,976	1,631,089
Educator Effectiveness	0	0	0	0	0
Facility Projects	0	0	0	0	0
Business Affairs	11,209,943	11,928,717	12,895,833	14,035,764	13,636,254
Subtotal Budget Mgrs	26,400,677	27,184,411	32,094,832	30,297,699	29,516,089
TOTAL BUDGET	160,531,178	160,605,347	163,034,343	166,467,063	166,763,477

Budget Manager	FY20 SC ADOPTED	FY20 SC ADOPTED	FY21 CORT Summary	FY21 SUPERINTENDENT	FY21 SCH. COMMITTEE	<Under>/Over Super. Recommended vs. Fy20 SC REVISED
	REVISED Budget As of 11/25/19	REVISED Budget As of 03/03/20	Budget As of 03/10/20	RECOMMENDED As of 04/21/20	ADOPTED As of 04/28/20	03/03/20
Personnel	99,544,431	99,293,537	0	102,188,605	0	2,895,068
Employee Benefits	40,683,014	40,708,569	0	44,245,198	0	3,536,629
Subtotal Staffing	140,227,445	140,002,106	0	146,433,803	0	6,431,697
Secondary Ed	1,086,194	1,095,418	1,968,165	1,877,881	0	782,464
Elementary Ed-(&WELC)	206,394	215,618	315,665	316,315	0	100,697
Special Services	7,468,592	7,587,226	8,749,735	8,749,735	0	1,162,508
Human Resources	65,216	65,216	135,715	135,715	0	70,499
Legal Services	225,000	225,000	200,000	240,000	0	15,000
Maintenance	4,241,523	4,178,634	4,090,585	4,022,585	0	(156,050)
Superintendent	404,894	548,182	411,000	411,000	0	(137,182)
Curriculum	564,616	564,744	1,016,723	941,474	0	376,729
Federal Programs	0	0	0	0	0	0
Chief Academic Office	0	0	0	0	0	0
Info Services	976,710	976,710	2,843,333	2,169,794	0	1,193,084
Business Affairs	14,853,862	14,834,956	16,236,746	16,140,367	0	1,305,411
Subtotal Budget Mgrs	30,093,001	30,291,705	35,967,667	35,004,865	0	4,713,160
TOTAL BUDGET	170,320,446	170,293,811	35,967,667	181,438,668	0	11,144,857

WARWICK PUBLIC SCHOOLS
Superintendent Recommended Budget – Fy2021
APRIL 21, 2020

Employee Group Supplement

Outlined below is a summary of each employee group within the district. Attached to this analysis in the same sequence as outlined below is a Supplemental Summary Report for each employee group. These Supplemental Employee Group Reports include the following information; Position Title, Fy2020 Recommended FTEs associated with the Position, the Recommended Total Salary to support the number of FTEs indicated.

PROFESSIONAL PERSONNEL-Administration

The total FTEs in the Fy2020 Recommended Budget is 42.10. Total budgeted cost is \$4,790,010

The total FTEs are equal to the Fy2020 September SC ADOPTED Revised Budget.

The Recommended Fy2021 Budget for this employee group contains a 2.5% salary increase (consistent with the WISE contractual agreements) for all staff EXCEPT the Superintendent, the Executive Director of Human Resources and the Executive Director of Finance & Operations positions.

The overall salary cost budget is increasing by \$136,679:

Steps	\$ 0
Longevity	\$ 0
2.5% Salary Increase of	\$ 104,600
Re-Organization of Senior Admin.	<u>\$ 32,000</u>
TOTAL Decrease	\$136,600 plus fringe benefits

WARWICK PUBLIC SCHOOLS
Superintendent Recommended Budget – Fy2021
APRIL 21, 2020
Employee Group Supplement, continued.

MIDDLE MANAGEMENT PERSONNEL-Administration

The total FTEs in the Fy2021 Recommended Budget is 14.70. Total budgeted cost is \$1,116,141

The total FTEs for this employee group is equal to the Fy2020 September SC ADOPTED Revised Budget.

The Recommended Fy2021 Budget for this employee group contains a 2.5% salary increase (consistent with the WISE contractual agreements) The Salary cost increase of \$24,300 is comprised of:

Steps	\$ 3,000
Longevity	\$ 3,000
2.5% Salary Increase of	\$39,400
1) Permeant Breakage	<u><\$21,100></u>
TOTAL Increase	\$24,300 plus fringe benefits

- 1) Permeant Breakage is the budget reflection of senior staff being replaced by new staff. Example, the retirement of the Transportation Manager with 40 years of service and the hiring of an Assistant Transportation Manager under the re-organization plan saved the district \$22,000.

WARWICK PUBLIC SCHOOLS
Superintendent Recommended Budget – Fy2021
APRIL 21, 2020

Employee Group Supplement, continued.

PROFESSIONAL PERSONNEL-Warwick Teachers Union

The total FTEs in the Fy2020 Recommended Local Budget is 864.86. Total budgeted cost is \$75,552,587.

Compared to the Fy2020 September SC ADOPTED Revised Budget, there is an increase overall of 16.7 FTEs Total net increase in budget is \$515,962.

A significant portion of the FTE increase has to do with approved new FTEs appointed after September 2019 for the Fy2020 school year. The only significant FTE increase for Fy2021 is the need to transfer all eight Reading Teachers from a Title 1 Grant to the local budget based on student equity and Title 1 regulations associated with supplanting vs supplementing services.

8 Grant Funded Staff to Local	\$ 750,000
Added Staff after Sept. Budget	\$ 323,962
1) Permeant Breakage	<\$ 400,000>
Steps & Longevity	\$ 842,000
3% Salary Increase of	\$ <u>0</u>
TOTAL Increase	\$1,515,962 plus fringe benefits

1) Permeant Breakage is the budget reflection of senior staff being replaced by new staff.

PROFESSIONAL STIPENDS & OTHER PROFESSIONAL SUPPORTS

This roster of initiatives is self-explanatory.

Most notable item, breakage of \$1,000,000 is determined based on a hope of 30 retirements and the district can save \$40,000 per position by hiring 5th step teachers. It is recognized that this is an aggressive assumption.

WARWICK PUBLIC SCHOOLS
Superintendent Recommended Budget – Fy2021
APRIL 21, 2020
Employee Group Supplement, continued.

CLASSIFIED PERSONNEL-Warwick Independent School Employees Union

The total FTEs in the Fy2020 Recommended Local Budget is 370.13. Total budgeted cost is \$15,766,177.

The total FTEs in Fy2021 has increase from Fy2020 September SC ADOPTED Revised Budget by 5.4 FTEs. Cost increase is \$395,000.

Steps & Longevity	\$ 80,000
Added Staff after Sept. Budget	\$ 250,000
2.5% Salary Increase of	<u>\$ 315,000</u>
TOTAL Increase	\$ 645,000 plus fringe benefits

OTHER SUPPORT PERSONNEL

This roster of initiatives is self-explanatory.

Breakage of \$250,000 is to be determined based on retirements (20) and vacancies that will occur throughout the Fy2021 School year.

WARWICK PUBLIC SCHOOLS
 Superintendent Recommended Budget – Fy2021
 APRIL 21, 2020
Employee Group Supplement, continued.

GRANT FUNDED PERSONNEL-All Categories of Staff

This supplement reflects the number of FTEs paid for by Warwick Public School's Federal and State Restricted Grants.
 The total FTEs budgeted Out of District Grant Funds are 33.9, a decrease of 7.25 FTEs from Fy2020.
 The total Fy2020 budgeted cost for this group of employees is \$2,639,904.

SUMMARY OF STAFFING LEVELS – Full Time Equivalents (FTEs)

	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
	Request	Request	Request	Request	Request	Request	Request	Request
Local Funds	1,390.3	1,347.5	1,341.3	1,289.78	1,322.23	1,269.60	1,318.18	1,291.80
Grant Funds	<u>55.0</u>	<u>56.0</u>	<u>53.2</u>	<u>50.29</u>	<u>49.51</u>	<u>43.90</u>	<u>45.65</u>	<u>33.90</u>
Total	1,445.3	1,403.5	1,394.5	1,340.07	1,371.74	1,313.50	1,366.83	1,325.70
Incr./<Reduction>		<41.8>	<9.0>	a <54.43>	b 31.67	<58.24>	c 50.33	<41.13>

TOTAL SEVEN YEAR REDUCTION (119.6)

- a) 63 FTE's in this year are associated with the outsourcing of the transportation department to an outside vendor.
- b) Includes both cuts not sustained in Fy2017 and additional WISE staff needed for Fy2018.
- c) Existing 61.2 Bus Monitors and Aides that were historical outside services were included in staff this year. Actual Cut to existing positions cross district <10.87.

WARWICK PUBLIC SCHOOLS
 Superintendent Recommended Staffing
 FY2021 Local Budget
 As of April 21, 2020

SUMMARY BY EMPLOYEE GROUP

UCOA Object Code	Position	FY21 SUPER. REC. FTEs (Local Funding Only) April 21, 2020	FY21 SUPER.REC. (Local Funds Only) April 21, 2020
51110	Professional Management & Administration	42.10	\$4,790,009.90
51110	Middle Management Personnel	14.70	\$1,116,140.95
51110	Professional Personnel (WTU)	864.86	\$75,552,587.33
51132	ex Dept. Heads		(\$1,700,930.58)
51110	Professional Stipends & Other Prof. Supports (51110 Only)		(\$992,000.00)
51110	Classified (WISE)	370.13	\$15,766,176.55
51110	Other Support Personnel (51110 Only)		\$589,190.00
51110			
	TOTAL 51110 Salarys	1,291.79	\$95,121,174.15

WARWICK PUBLIC SCHOOLS
Superintendent Recommended Staffing
Fy2021 Local Budget
As of April 21, 2020

Professional Management & Administration

Job Class	UCOA Object Code	Position	FY21 SUPER. REC. FTEs (Local Funding Only) April 21, 2020	FY21 SUPER.REC. (Local Funds Only) April 21, 2020
AADS	51110	Assist Admin Special Ed	1.00	\$102,106.40
AAPH	51110	Assistant Principal	6.00	\$662,325.28
AAPJ	51110	Assistant Principal Middle School	5.00	\$504,275.40
AATH	51110	Athletic Director	1.00	\$105,077.88
AATO	51110	Attendance & Discipline Adm	0.50	\$35,875.00
ACAO	51110	Assistant Superintendent	1.00	\$154,242.00
ACCS	51110	Common Core Standards Coach	0.00	\$0.00
ACFG	51110	Coord of State, Fed, & Competitive Grant	0.60	\$65,884.95
ACTL	51110	Coordinator of Teaching & Learning	0.00	\$0.00
ADAS	51110	Dir of Assess, Instr, Curr, Devel, & RTI	1.00	\$120,467.23
ADCC	51110	Dir Of Capital Construction Projects	0.00	\$0.00
ADEE	51110	Dir Elementary Education	0.00	\$0.00
ADFO	51110	Executive Dir of Finance & Operations	1.00	\$138,395.00
ADHR	51110	Executive Dir of Human Resources	1.00	\$138,395.00
ADIT	51110	Director of Technology	1.00	\$120,467.23
ADSE	51110	Dir Secondary Education	1.00	\$132,173.75
ADSS	51110	Dir Special Services	1.00	\$125,707.03
APEL	51110	Principal Elementary	14.00	\$1,501,310.33
APHS	51110	Principal High School	3.00	\$360,190.13
APJH	51110	Principal Middle School	2.00	\$225,456.95
ASUP	51110	Superintendent	1.00	\$192,275.00
ATAC	51110	Technology Appl/Assess Co	1.00	\$105,385.38
		TOTAL	42.10	\$4,790,009.90

WARWICK PUBLIC SCHOOLS
Superintendent Recommended Staffing
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As of April 21, 2020

Middle Management Personnel

Job Class	UCOA Object Code	Position	FY21 SUPER. REC. FTEs (Local Funding Only) April 21, 2020	FY21 SUPER.REC. (Local Funds Only) April 21, 2020
MAMS	51110	Asst Coordinator Information Srvs	1.00	\$85,313.83
MASP	51110	Area Maint & Cust Supv	0.00	\$0.00
MBUS	51110	Mgr Non Instruct Stud Serv	0.70	57,400.00
MCON	51110	Construction Coordinator	0.00	-
MCTR	51110	Controller	1.00	88,120.28
MENV	51110	Environ Compliance Coord	1.00	72,603.83
MESC	51110	Executive Secretary	4.00	237,730.30
MFAM	51110	Asst Facilities Manager	1.00	71,750.00
MFMO	51110	Maintenance & Facilities Operations Mgr	1.00	116,850.00
MHRA	51110	Human Resource Coordinator	1.00	83,750.70
MMIS	51110	Assistant Coordinator of Op Systems	1.00	71,750.00
MSAN	51110	System Analyst	0.00	-
MSIS	51110	Coor of Student Info and Instruct System	1.00	85,075.00
MSSM	51110	Spec Serv Office Manager	1.00	74,047.03
MSTR	51110	Asst. Transportation Manager	1.00	71,750.00
		TOTAL	14.70	\$1,116,140.95

WARWICK PUBLIC SCHOOLS
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Professional Personnel (WTU)

Job Class	UCOA Object Code	Position	FY21 SUPER. REC. FTEs (Local Funding Only) April 21, 2020	FY21 SUPER.REC. (Local Funds Only) April 21, 2020
PDPH	51110	Department Head - 51110		
*	51132	Department Head - 51132	24.62	\$1,700,930.58
PDPT	51110	Sp Ed Diag Prescr Teach	3.00	\$226,697.00
PGRA	51110	Sch Base Grad Prof Coord	2.50	\$185,516.00
PGUI	51110	Guidance Counselor	20.80	\$1,718,415.40
PLIB	51110	Elementary Librarian	12.83	\$1,113,323.00
PPSY	51110	Psychologist	6.33	\$567,854.00
PREA	51110	Reading Specialist / Consultant	20.13	\$1,854,826.00
PSNT	51110	Nurse Teacher	18.25	\$1,633,556.00
PSWK	51110	Social Worker	13.20	\$1,058,261.69
PTGE	51110	General Education Teacher	552.60	\$49,480,287.66
PTHE	51110	Speech / Physical / Occupational Therapist	28.10	\$2,494,903.00
PTSE	51110	Special Educator	162.50	\$13,518,017.00
		TOTAL	864.86	\$75,552,587.33

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Classified (WISE)

Job Class	UCOA Object Code	Position	FY21 SUPER. REC. FTEs (Local Funding Only) April 21, 2020	FY21 SUPER.REC. (Local Funds Only) April 21, 2020
CACL	51110	Administrative Clerk	31.00	\$1,359,307.70
CASL	51110	Administrative Software Sys Liaison	0.00	\$0.00
CAVC	51110	Audio Visual Clerk	0.50	\$24,381.69
CCAR	51110	Carpenter/Maint Mechanic	2.00	\$122,054.00
CCHS	51110	Secretary HS Principal	2.00	\$103,315.00
CCJH	51110	Secretary Middle School	2.00	\$101,018.00
CCLN	51110	Night Custodian / Cleaner	45.63	\$1,906,904.49
CCTC	51110	Computer Technician	5.00	\$301,621.67
CDSP	51110	Data Systems Specialist	1.00	\$50,510.00
CELE	51110	Licensed Electrician	3.00	\$194,742.00
CGCL	51110	Senior Clerk Typist Guidance	5.00	\$218,345.00
CGFA	51110	Accounting Technician	3.00	\$146,937.00
CGND	51110	Groundskeeper	3.00	\$155,061.00
CHCU	51110	Head Custodian	20.00	\$1,144,136.00
CHLP	51110	Helper / Laborer	4.00	\$166,232.00
CLAS	51110	Library Clerk	0.00	\$0.00
CMEC	51110	Building & Maintenance Mechanics	14.00	\$854,396.00
CPNT	51110	Painter/Maint Mech	3.00	\$278,453.00
CPRL	51110	Payroll Clerk	3.00	\$168,127.00
CSEC	51110	Executive Secretary	2.00	\$108,978.00
CSEL	51110	Elementary Secretary	15.00	\$596,669.00
CSHS	51110	Secondary Secretary	1.00	\$58,695.00
CSWP	51110	Warehouse Person	1.00	\$55,931.00
CTAS	51110	Teacher Assistant	204.00	\$7,650,362.00
		TOTAL	370.13	\$15,766,176.55

WARWICK PUBLIC SCHOOLS
Superintendent Recommended Staffing
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		FY21 SUPER. REC. FTEs (Local Funding Only) April 21, 2020	FY21 SUPER.REC. (Local Funds Only) April 21, 2020
	Professional Stipends & Other Professional Supports		
51110	Parents as Teachers Program		\$8,000.00
51110	Summer School-Principal-Super CUT		\$0.00
51110	SC Cut 06-18-19 Tchr Student Activity Acct.		\$0.00
51110	Administrative Step Increase		\$0.00
51110	Degrees/Longevity		\$0.00
51110	Breakage-Admin-Apply to Grants		\$0.00
51110	Breakage-Admin		\$0.00
51110	Turnover Expectancy (Breakage)	20.00	(\$1,000,000.00)
	SUBTOTAL 51110:	20.00	(\$992,000.00)
51115	Substitutes-Professional		\$1,500,000.00
51115	Substitutes-Professional Development-Curric Develop		\$0.00
	Elementary		\$43,200.00
	Secondary		\$9,000.00
	Special Education		\$10,200.00
	Curriculum		\$64,700.00
51134	Sabbatical		\$0.00
51135	Teachers Retro Pay		\$70,000.00
51336	Overweighed Classes		\$150,000.00
51339	Class Coverage		\$150,000.00
51302	Professional Development Stipends		\$0.00
	Elementary		\$0.00
	Secondary		\$9,000.00
	Special Education		\$0.00
	Curriculum		\$32,400.00
51303	Professional Development District Days		\$125,000.00
51308	Extended School Days		\$10,000.00
51322	Severance		\$250,000.00
51323	Detention		\$20,000.00
51342	AM/PM Supervision		\$38,000.00
51338	Summer School-ESY		\$600,000.00
51401	SE Home/Hospital		\$50,000.00
	Curriculum		\$23,500.00
	Technology		\$10,000.00
51404	Athletic Stipends		\$650,000.00
	SUBTOTAL Other Non-51110		\$3,815,000.00

WARWICK PUBLIC SCHOOLS
Superintendent Recommended Staffing
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		FY21 SUPER. REC. FTEs (Local Funding Only) April 21, 2020	FY21 SUPER.REC. (Local Funds Only) April 21, 2020
	Other Support Personnel (51110 Only)		
51110	School Committee	5.00	\$20,100.00
51110	School Committee Secretary	1.00	\$8,000.00
51110	Building Aides (81 positions-43,740 hrs \$11.50/hr)		\$503,010.00
51110	Bus Driver-Summer		\$0.00
51110	Bus Monitors-(48 Positions -26,891 hrs \$11.50/hr)		\$298,080.00
51110	Breakage-Apply to Grants		\$0.00
51110	Turnover Expectancy-Breakage-WISE	25.00	(\$250,000.00)
51110			\$0.00
51110	Intern Psychologist		\$10,000.00
	SUBTOTAL 51110:	31.00	\$589,190.00
51112	Vacation		\$525,000.00
51115	Subs - Classified		\$600,000.00
51201	Overtime District Wide		\$175,000.00
51203	Event Coverage		\$60,000.00
51306	Severance		\$0.00
51332	Sick Payoff-Non-Severance		\$10,000.00
51406	Referee Stipend		\$25,000.00
	SUBTOTAL Other Non-51110	0.00	\$1,395,000.00

WARWICK PUBLIC SCHOOLS
 Superintendent Recommended Staffing
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<i>Grant Funded Personnel</i>		FY21 SUPER. REC.	
		FTEs (Grant Funding) April 21, 2020	FY21 SUPER.REC. (Grant Funding) April 21, 2020
Professional Management & Administration			
51110	Assist Admin Special Ed	1.00	\$105,575.00
51110	Coord of State, Fed, & Competitive Grant	0.40	\$44,075.00
51110	Dir Of Capital Construction Projects	1.00	\$120,467.23
	Subtotal:	2.40	\$270,117.23
Classified (WISE)			
51110	Administrative Clerk	2.00	\$51,864.30
51110	Computer Technician	1.00	\$60,324.33
51110	Secretary	0.00	\$0.00
51110	Teacher Assistant	5.00	\$180,306.00
	Subtotal:	8.00	\$292,494.63
Middle Management Personnel			
51110	Mgr Non Instruct Stud Serv	0.30	\$24,600.00
51110	Behavior Specialist	1.00	\$71,750.00
	Subtotal:	1.30	\$96,350.00
Professional Personnel (WTU)			
51110	Guidance Counselor	1.20	\$112,191.00
51110	Psychologist	6.00	\$522,805.00
51110	Reading Specialist / Consultant	0.00	\$0.00
51110	Social Worker	0.80	\$72,488.00
51110	General Education Teacher	5.00	\$470,310.00
51110	Speech / Physical / Occupational Therapist	0.50	\$45,305.00
51110	Special Educator	10.00	\$854,193.00
	Subtotal:	23.50	\$2,077,292.00
	TOTAL GRANTS	33.90	\$2,639,903.86

**Warwick Public Schools
Superintendent Recommended Local Budget
Fy2021 Out of District Tuitions Budget
As of 04/21/20**

55610-OTHER INSTATE TUITIONS-(C&T)	Chariho	Coventry	Cranston	Cumberland	Davies	EG Aviation	Pathway: Ponaganset Agriculture	The Met Career Tech	Narrangasett	Pathway: N. Kingstown	Pawtucket Dance	Pathway: Smithfield	WW Finance	Wheeler Sch	Contingencies	Super Cut	TOTAL	TOTAL BUDGET
FY14 Actual			2			13		22			2		1				38	\$314,646
Fy15 Actual	0	0	1			11		27			2		0				40	\$435,454
Fy16 Actual	0	0	0			7	4	30			1		0		0		42	\$534,109
Fy17 Actual	1	0	1		1	7	10	25	1	1	1		0		0		48	\$561,161
Fy18 Budget-Cost Per Pupil	\$16,074	\$0	\$13,075		\$9,807	\$11,183	\$14,463	\$13,075	\$16,548	\$17,040	\$14,269		\$0		\$16,000			
Fy18 Budget-# of Students	1	0	1		1	7	10	25	1	1	1		0		5		53	
Fy18 Budget Subtotal By Prog.	\$16,074	\$0	\$13,075		\$9,807	\$78,281	\$144,630	\$326,875	\$16,548	\$17,040	\$14,269		\$0		\$80,000			\$716,599
Fy18 Actual-Cost Per Pupil	\$0	\$18,248	\$14,981		\$12,266	\$0	\$16,583	\$12,266	\$16,294	\$16,500	\$13,971		\$8,245		\$0			
Fy18 Actual-# of Students	0	4	2		2	0	13	21	2	15	1		1		0		61	
Fy18 Actual Subtotal By Prog.	\$0	\$72,992	\$29,963		\$24,532	\$0	\$215,579	\$257,586	\$32,588	\$247,500	\$13,971		\$8,245		\$0			\$902,956
Fy19 Budget-Cost Per Pupil	\$16,074	\$18,978	\$15,581		\$12,879	\$0	\$17,246	\$12,879	\$16,946	\$17,160	\$14,530		\$8,575	\$40,000	\$17,200			
Fy19 Budget-# of Students	0	4	2		2	0	13	18	2	15	1		1	1	5		64	
Fy19 Budget Subtotal By Prog.	\$0	\$75,912	\$31,161		\$25,758	\$0	\$224,202	\$231,822	\$33,892	\$257,400	\$14,530		\$8,575	\$40,000	\$86,000	(\$690,000)		\$339,249
ACTUAL as of 01-30-19																		
Fy19 Actual-Cost Per Pupil	\$0	\$16,500	\$15,946		\$12,112	\$0	\$16,103	\$12,112	\$16,807	\$16,569	\$14,535	\$16,460	\$0	\$37,660	\$0			
Fy19 Actual-# of Students		2	6		1		27	15	2	36	2	2		1			94	
Fy19 Actual Subtotal By Prog.	\$0	\$33,000	\$95,674		\$12,112	\$0	\$434,775	\$181,680	\$33,614	\$596,493	\$29,070	\$32,920	\$0	\$37,660	\$0			\$1,486,998
Fy20 Bud.-Ave. Cost Per Pupil	\$0	\$17,000	\$17,000		\$12,500	\$0	\$17,000	\$12,500	\$17,000	\$17,000	\$14,750	\$17,000	\$16,432	\$35,300	\$17,000			
Fy20 Budget-# of Students	0	2	6		1	0	27	15	2	36	2	2			5		98	
Fy20 Budget Subtotal By Prog.	\$0	\$34,000	\$102,000		\$12,500	\$0	\$459,000	\$187,500	\$34,000	\$612,000	\$29,500	\$34,000			\$85,000			\$1,589,500
ACTUAL as of 02-27-20																		
Fy20 Actual-Cost Per Pupil	\$0	\$16,500	\$17,200	\$13,931	\$12,612	\$14,423	\$16,996	\$12,612	\$17,000	\$18,053	\$15,439	\$17,196	\$16,800	\$35,300				
Fy20 Actual-# of Students	0	7	6	1	2	1	44	14	0	46	6	2	3	0			132	
Fy20 Actual Subtotal By Prog.	\$0	\$115,500	\$103,200	\$13,931	\$25,224	\$14,423	\$747,824	\$176,568	\$0	\$830,438	\$92,634	\$34,392	\$50,400	\$0	\$0			\$2,204,534
Fy21 Bud.-Ave. Cost Per Pupil	\$0	\$17,000	\$17,700	\$14,500	\$13,000	\$15,000	\$17,700	\$13,000	\$17,000	\$18,500	\$16,000	\$17,500	\$17,500	\$35,300	\$17,500			
Fy21 Budget-# of Students	0	7	6	1	2	1	44	14	0	46	6	2	3	0	5		137	
Fy21 Budget Subtotal By Prog.	\$0	\$119,000	\$106,200	\$14,500	\$26,000	\$15,000	\$778,800	\$182,000	\$0	\$851,000	\$96,000	\$35,000	\$52,500	\$0	\$87,500			\$2,363,500
																		\$50,974
																		\$2,414,474

Warwick Public Schools
Superintendent Recommended Local Budget
Fy2021 Out of District Tuitions Budget
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55660-CHARTER SCHOOL TUITIONS				Greene								Nowell	Blackstone		RI	Village	TOTAL
Per Pupil Cost		Achieve 1St	Beacon	Compass	School	Highlander	Hope Acad.	International	Kingston Hill	Learn. Comm.	Labor-Cranst	Leader	Prov. Ctr	Valley Prep	Nursing Prog	Greene	BUDGET
		Elem	HS	MS	HS	Elem	Elem	Elem	Elem	Elem	HS	Elem		Elem	HS	HS	
FY13 Actual	\$9,993		6	3	6	3		1	3		18				5		45
FY14 Actual	\$10,754	2	10	2	14	0		2	6		16	6	1		9	2	70
FY15 Actual	\$11,702	3	9	1	12	0		2	6		17	2	1	2	5	1	61
FY16 Actual	\$12,915	11	12	2	18	3		1	7	1	14	4	0	2	7	2	84
FY17 Actual	\$12,277	16	16	1	15	3	1	1	8	2	13	1	0	2	6	2	87
FY18 Budget	\$13,075	16	16	1	15	3	1	1	8	2	13	1	5	2	6	2	92
FY18 Actual	\$12,266	20	17	1	15	0	0	3	11	2	14	2	0	0	3	12	100
Fy19 Budget	\$12,879	20	15	1	15	0	0	3	11	2	12	2	2	2	3	12	100
FY19 Actual	\$12,112	23	10	1	12	6	0	3	15	2	10	1	0	3	1	14	101
Fy20 Budget	\$12,500	23	10	1	12	6	0	3	15	2	10	1	5	3	1	14	106
Total By School		\$287,500	\$125,000	\$12,500	\$150,000	\$75,000	\$0	\$37,500	\$187,500	\$25,000	\$125,000	\$12,500	\$62,500	\$37,500	\$12,500	\$175,000	
Fy20 Actual	\$12,612	19	8	2	20	7	0	3	22	1	9	1	0	3	2	9	106
Total By School		\$239,628	\$100,896	\$25,224	\$252,240	\$88,284	\$0	\$37,836	\$277,464	\$12,612	\$113,508	\$12,612	\$0	\$37,836	\$25,224	\$113,508	
Fy21 Budget	\$13,000	19	8	2	20	7	0	3	22	1	9	1	10	3	2	9	116
Total By School		\$247,000	\$104,000	\$26,000	\$260,000	\$91,000	\$0	\$39,000	\$286,000	\$13,000	\$117,000	\$13,000	\$130,000	\$39,000	\$26,000	\$117,000	

Warwick Public Schools
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 APPENDIX A-Line Item Detail for Selected Expenses BUDGET REPORT Pages 1 - 6
 As of: 04/21/20

Acct Code	Acct Title	2021 Budget	Description, Comments and Notable Items impacting these expenses					
<u>Page 1 of 6-PURCHASE SERVICES</u>								
53101	Administrative Support	\$250,000	Superintendent	\$50,000	Potential Program Audits, if needed.			
				\$200,000	Stage I & Stage II Secondary Ed RIDE Submission			
53220	Purchase Serv. Other	\$83,945	Elem Ed	\$20,000	Save the Bay Grade 4 Program			
			Special Ed	\$63,945	Behavioral Support for students			
					TOTAL NEED:		\$83,945	
53301	PD/Training	\$178,040	Elem. Ed Office	\$0	Curriculum-Gems Net	\$69,300	HR	\$200
			Second. Ed Office	\$6,000	Curriculum-iReady	\$45,000	Superintendent	\$2,500
			Math		Spec Ed	\$12,040	Accting	
			Career&Tech		Technology	\$15,000	Bus Affairs	
			Athletics		Tech Coord-Highlander		Athletics	
			Curriculum-Math	\$24,000	Bldg&Grounds	\$4,000		
					TOTAL NEED:		\$178,040	
53303	Conference/Wkshops	\$75,522	Elem. Ed- Office	\$8,400	Athletics	\$1,972	Bus Affairs	
			Second. Ed Office	\$41,900	Spec Ed	\$2,000	Curriculum	\$4,500
			Tollgate	\$4,000	Technology	\$7,500	Math	
			Winman	\$250	Superintendent	\$5,000	Drum Rock	
					TOTAL NEED:		\$75,522	
53403	Health Service Provider	\$142,600	Athletics	\$142,600	Northeast Strength Training & Concussion Protocol Services			
					TOTAL NEED:		\$142,600	
53406	Other Services	\$43,193	Superintendent	\$0	Consultants-As need determines			
			Bldg&Grounds	\$29,693	Misc Testing-OSHA, Radon, Lead & Air Quality			
			Technology	\$11,000	Consultant-Erate \$6k, RI Privacy Alliance \$5k			
			Business Offic e	\$2,500	Consultants-As need determines	TOTAL NEED:		\$43,193
53502	Other Tech Services	\$233,622	Athletics	\$5,000	On Line RI Interscholastic League student athlete registration system			
			Technology	\$162,704	Aspen (\$129,504), Central Reg (\$10,000), Network (\$6.7k),OSHEAN (\$8.5k), CADD Lab (\$8k)			
			Secondary	\$12,000	Virtual Learning			
			Business Offic e	\$53,918	Mutual Link System	TOTAL NEED:		\$233,622
53701	Other Charges	\$38,100	Second. Ed Office	\$8,000	MiddleSchool SIMS Prog. (\$67k), PSAT &AP Fees (\$8k)			
			Pilgrim	\$700				
			Career&Tech	\$5,700	C&T Registrations and licences associated with all program offerings.			
			Athletics	\$15,650	Wrestling Certification of scales and uniform cleanings(\$500 per HS)			
			Human Resources	\$6,050	HEP B shots required for staff			
			Superintendent	\$2,000	Super \$500, SC Incidentals \$1,500	TOTAL NEED:		\$38,100

Warwick Public Schools
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 APPENDIX A-Line Item Detail for Selected Expenses BUDGET REPORT Pages 1 - 6
 As of: 04/21/20

Acct Code	Acct Title	2021 Budget	Description, Comments and Notable Items impacting these expenses				
<i>Page 2 of 6-PROPERTY SERVICES PURCHASED</i>							
54310	Maint. & Repairs Non-Tech	\$41,682	2nd Ed-Music Equip	\$3,500	Curriculum-Music Equip	\$300	
			Pilgrim	\$2,500	Tech Ed-Laminator	\$1,500	
			Tollgate	\$1,500	SPEC-Ed-FM Hearing Devices	\$6,200	
			Winman-Micro Scopes	\$1,000	HR-Postage Machine	\$400	
			C&T (Culinary \$3.5k)	\$3,882	Bldg&Grds-Tree Trimmings	\$20,000	
			TOTAL NEED:				\$41,682
54602	Rent/Lease Equip./Vehicles	\$135,650	Technology	\$107,976	Multifunction Copiers/Printers-All Schools		
			HR	\$880	Postage Machine		
			Maintenance	\$12,000	Contigency-For covering vehicles in for Repairs		
			" "	\$11,146	Various Equip. for Specialty Repairs-(Ex: Lifts for light replacements)		
			Business Affairs	\$3,648	Postage Machine		
			TOTAL NEED:				\$135,650
56116	Athletic Supplies	\$120,295	Athletics	\$120,295	Misc Supplies for 4 Secondary Schools		
				TOTAL NEED:	\$120,295		
56211	Other Supplies	\$36,434	Career&Tech	\$1,434	Misc. Hand tools and cables to support machines in C&T program.		
			Bldg&Grounds	\$35,000	Landscaping supplies; peat moss, fertilizer and the like. Radon test supplies, specialty protective equip.		
			TOTAL NEED:				\$36,434
56501	Tech Related Supplies	\$261,739	Pilgrim	\$750	Tech Cartridges (\$750)		
			Tollgate	\$5,000	Ink Cartridges (\$5k)		
			Winman	\$4,500	Edpuzzle Subscription (\$900),Ink Carts (\$1.1k), Toner 3D Printer (\$2.5k		
			Career & Tech	\$6,061	Toner & Ink Cartridges (\$4.9k), Data Upgrade (\$1.1k)		
			Veterans	\$1,933	Ink & Toner Cartridges		
			Technology Off.	\$207,250	ChrmeBk Parts (\$184k), non-ChrmeBk Parts (\$15k), Tech Dept Parts (\$2k), LCD Bulbs (\$2.2k), Mac Computers-Out of Warranty (\$4k)		
			" "				
			Elementary Schools	\$7,000	Ink & Toner Cartridges		
			WELC	\$1,300	Supplies to Support Equipment		
			Special Ed	\$7,800	Supplies to Support Student Instruction		
			HR	\$385	Ink Cartridges (\$385)		
			HR	\$1,760	Employee 504 Support		
			Bldg Grounds	\$17,000	School Dude Work Order other Tech Supplies		
			Bus Office	\$1,000	Toner & Ink Cartridges		
							TOTAL NEED:

Acct Code	Acct Title	2021 Budget	Description, Comments and Notable Items impacting these expenses	
<u>Page 3 of 6-CAPITAL EQUIPMENT & OTHER MISC.</u>				
57202	Building Improvements	\$121,500	Secondary Ed	
			" "	\$5,000 Vets Interior Signage
			" "	\$15,000 Vets SoftBall Dugouts
			" "	\$17,000 Vets Built In Lockers
			" "	\$2,500 Pilgr. Lockers Removed
			" "	\$8,000 Winman Interior Signage
			Pilgrim	\$5,000 Refurbish Gym Floor
			Toll Gate	\$7,000 Refurbish Gym Floor
			Maintenance	\$12,000 Refurbish Gym Floor-Vets (\$7K) & Winman (\$5k)
			Dir. Construction	\$50,000 TG-Replace Bridge Glass
				TOTAL NEED:
				\$121,500
57305	Equipment	\$259,317	Secondary Ed	\$25,641 Pilgrim BB Backstop Supports
			Pilgrim	\$3,500 Walkie Talkie Replace (\$1), Lab (\$2), Zoom Recorder (\$500)
			Tollgate	\$3,598 Lab Equip, (\$1k), Office-Dell Laptop (\$1.3k), Electronic Balances (\$900),
			" "	Burners & Drills (\$398)
			Veterans MS	\$25,641 Basketball BackBoard Repairs/Replace
			Winman MS	\$2,900 Document Cameras (\$2k), PA Mic (\$500), Toner & Ink (\$400)
			C&T	\$25,557 Equip Replacements (\$13k), Teleprompt (\$1.8k), Studio Video Camera (\$5k),
			" "	Desks & Chairs (2.3k)
			Tech Ed Coordinator	\$200 Misc.
			Athletics	\$97,200 Ftball Scorebd (\$21k), SoftBall Dugouts (\$72k), Soccer Goals (\$4.2k)
			" "	\$6,385 Ftball Tunnel Pad (\$735), FtBall Zone Chute (\$2.85k), FtBall Sled Dummy (\$2.8k)
			" "	\$13,500 Fence at Dugout (\$2.5), Wrestling Mat-VETS (\$11k)
			" "	\$11,000 Winman MS - BasketBall Pulley System Replacement
			Elem. Ed	\$11,455 White Boards, AV Equip., Projectors, HoverCams
			Special Ed	\$8,000 Portable Lift (\$2.7k) and Misc. Equip. for student use, TBD.
			HR	\$1,960 Headset Replacements, (\$200), Employee 504 Needs (\$1.7k)
			Bldg & Grounds	\$20,000 Replace burnishers, zambonis, snow blowers, vacuums & dry vacs
			Curriculum	\$2,780 Grade 3 Music Recorders (\$1.8k), Chorus (\$900), Orchestra (\$100)
				TOTAL NEED:
				\$259,317
57306	Furn & Fixtures	\$98,064	Secondary Ed	\$23,200 Win-Lunch Tables (\$15.6k), Win-Computer Lab Tables (\$5k),
			" "	Pilgr Sci Stools-(\$1.3k), Win & Vets Sci Stools (\$1.3k),
			Tollgate	\$7,713 Desks (\$6k), Chairs (\$1.7k)
			Winman	\$4,020 Chorus Risers (\$3.3k, Whiteboards (\$720)
			Veterans	\$12,850 Music Storage (\$1.6k), Chorus Risers (\$3.3), Café Tables (\$8k)
			Elem. Ed	\$11,175 Student chairs, classroom carpets, replacement furniture
			" "	\$6,000 Lunch Table replacement
			" "	\$23,356 Two (2) New K Classrooms Furniture
			Special Ed	\$9,750 Furniture for Severe & Profound classrooms
				TOTAL NEED:
				\$98,064

Acct Code Acct Title 2021 Budget Description, Comments and Notable Items impacting these expenses

Page 4 of 6-CAPITAL EQUIPMENT & OTHER MISC, continued

		Secondary Details:		Units/Price/Budget		
57309 Technology-Hardware	#REF!	Second. Ed Office	\$191,940	Pilgr,TG,Vets, Win CADD WYSE Clients	96 Units @ \$700 = \$67,200	
	"	"		Vet & Winman Robotics Labs	46 Units @ \$600 = \$27,600	
	"	"		TG Math Lab	25 Units @ \$800 = \$20,000	
	"	"		Pilgrim CS Lab	25 Units @ \$800 = \$20,000	
	"	"		Monitors	192 Units @ \$250 = \$48,000	
	"	"		Shipping,Price Hike Contingency	Contingency \$ 9,140	
		Pilgrim	\$1,000	Misc Hdwe		
		Tollgate	\$3,360	Tech-D'Andrea		
		Winman	\$2,500	Lego Kits (\$2.2k), Misc Replace (\$300)		
		C&T	\$1,710	Two 3D Printers		
		Veterans	\$1,500	HP Printer & Plotter for CADD Lab (\$1k), misc (\$500)		
		Special Services	\$20,000	Student Assistive Devices, as needed, as determined.		
		Bldg. & Grounds	\$3,000	Laptops for Heating Mechanics to Control New Heating systems.		
		HR	\$20,000	Electronic Timeclock System		
		Technology	\$900,826			
			\$5,100	Promethean ActivConnect OPS-G		
			\$6,000	Wifi site survey mobile workstation		
			\$10,000	Miscellaneous classroom & school hardware needs		
			\$2,400	External displays - 24"		
			\$8,000	Chromebase workstations		
			\$8,000	Desktop laser printers		
			\$24,400	LCD Projectors		
			\$400	HDMI cables		
			\$14,500	11" Touch-screen Chromebooks		
			\$9,000	USB-C to VGA/HDMI Display adapters for Chromebooks		
			\$6,330	Document Cameras		
			\$142,600	14" Teacher Chromebooks		
			\$369,000	11" Student Chromebooks		
			\$2,000	Tech Dept test equipment		
			\$3,000	Network wiring/equipment upgrades		
			\$6,000	Hardware for Tech Department		
			\$80,000	Security cameras & systems - elementary schools		
			\$150,000	District Core Datacenter hardware upgrade/replacement		
			\$26,800	Replacement administrator laptops		
			\$10,680	E-Rate network & wifi hardware upgrades for OB Elem		
			\$5,144	E-Rate Network Battery Backup hardware upgrade		
			\$7,467	E-Rate Network & wifi hardware upgrades for CTC		
			\$4,005	E-Rate network & wifi hardware upgrades for CTC Annex		
					TOTAL NEED:	\$1,145,836

Acct Code Acct Title 2021 Budget Description, Comments and Notable Items impacting these expenses

Page 5 of 6-CAPITAL EQUIPMENT & OTHER MISC, continued

57311	Technology-Software	\$767,088	Second. Ed Office	\$50,913	Turnitin (\$8.6k), RILINK (\$10.2k), Edgeunity (\$13k), WebPath (\$1,000.00), XELLO (\$18.1k)
			Toll Gate	\$1,000	Intelitech Program Updates
			Technolgy	\$395,785	See Below
				300.0000	Slack software annual licensing renewal
				700.0000	Dmarcian email security reporting renewal
				1,000.0000	Forms Workflow Plus G Suite add-on annual license
				4,000.0000	WPEngine Wordpress Business plan website hosting package
				5,000.0000	District website accessibility monitoring service-license renewal
				5,700.0000	Amplified Labs Unlimited Bundle - annual license renewal
				5,800.0000	ADMgr Plus Pro Edition Annual Renewal 3 Domains/ 8 help desk Techs
				10,000.0000	SolarWinds (formerly Samanage) - annual licensing renewal
				12,000.0000	Sophos Endpoint Protection & Intercept X annual license renewal
				20,000.0000	Network Intrusion Detection System (IDS)
				30,000.0000	Cloud backup/disaster recovery/business continuity/new datacenter
				300.0000	Ablebits Spreadsheet tools - MS Excel and Google Sheets add-ons
				300.0000	G Merge Pro- tTool for Google Sheets - 3 user licenses for tech team
				17,600.0000	Cisca Umbrella annual license
				7,000.0000	Follett Aspen Customization
				24,000.0000	Blackboard Connect5i Renewal
				34,000.0000	SRC Registration Gateway annual renewal
				2,400.0000	SolidWorks 60-user Classroom Bundle license renewal
				10,000.0000	Chrome Hero annual license renewal
				11,250.0000	Adobe Creative Cloud Software annual license renewal
				67,515.0000	Google G Suite EDU console licenses for Chromebooks
				59,920.0000	GoGuardian Admin + Teacher Chromebook Monitoring
				7,000.0000	Filewave Desktop & Mobile Device Management
				60,000.0000	MS Volume License Renewal
			Tech Ed Coord	\$25,619	Nearpod, Squiggle Park, Dreamscape, Pebble Go
			Career & Tech	\$4,356	Final Notation Software
			ELEM. Ed Office	\$28,000	Webpath (\$3.5k), SWIS/PBIS (\$6.1k), RILINK (\$18.5k)
			WELC	2450	Subscription-Teaching Strategies for PK
			Special Ed Office	\$41,320	Software to support Student Assistive Devices, as needed, as determined.
			HR	\$37,000	Frontline/AESOP-Employee Substitute Mgr. System
			Curriculum Office	\$101,870	Stemscopes Gr 6-12 (\$16.7k), Gizmos Online (\$23k), iReady ELA K-8 (\$32k), Newsela (\$30.5k)
			Business Affairs	\$62,000	Alio Accounting System Cloud & Support fees
			Transportation	\$13,225	Traversa Transportation System Support fees
			Accounting	\$3,550	Student Activity Fund Accting. System Annual fee (\$2.2k), Alio Accting Rpt Requests (\$1.4k)

TOTAL NEED: \$767,088

Acct Code	Acct Title	2021 Budget	Description, Comments and Notable Items impacting these expenses
<i>Page 6 of 6-CAPITAL EQUIPMENT & OTHER MISC, continued</i>			
58101	Professional Dues & Fees	\$177,714	Secondary Ed \$14,150 College Board (\$500.00), RISSA & AASA (\$1.3), NAASP (\$2.4K) RIASP All Prin (\$9.6), RIIL (\$350) Pilgrim \$5,780 Misc Dept. Organizations Tollgate \$3,216 NASSP (\$1k), Other Misc Orgs. (\$2.2k) Winman \$3,880 Misc Orgs. (\$3.9k) C&T \$34,111 Roger Williams Music (\$21k), Prog. & Sch Professionals (\$4.3k), Other Misc Orgs. (\$8.8k) Veterans \$0 Technology \$200 RISTE Tech Ed Coordinator \$744 RIASP, ISTE & ASCD Athletics \$66,100 RIIL Dues (\$51.7k), Tournament & Spec Olympic Fees (\$14.4k) Elem Ed. \$11,070 RIASP (\$9.5k), RISSA, NCTM, IRA & ASCD (\$1.6k) Special Ed \$650 RIASP, CEC & CPI Bldg. & Grounds \$7,700 Lead Paint (\$1.0k), Abestos (\$1.1k), Radon (\$750.00), RIASMD (\$600.00), Pesticide Certs (\$400.00), RI Dir (\$3.9k) Superintendent \$28,000 Superintendent (\$10k), School Committee Association (\$18k) Curriculum \$1,513 Music Festival (\$350), RIASP,ASCD, Ed Week (\$1.2k) Business Affairs \$600 RIASBO & Other Business Office attendees to RIASBO meetings, as warranted.
			TOTAL NEED: \$177,714
58102	Dues & Fees	\$966	Tollgate \$491 Guidance-College Board Membership and RIASP Veterans \$475 Science Olympiad
			TOTAL NEED: \$966

WARWICK PUBLIC SCHOOLS
PROFESSIONAL INSTRUCTION AND
FISCAL AUDIT REPORT

PHASE I
NOVEMBER 2019

Prepared by:

barton
gilman
bglaw.com

VII. DISTRICT BUDGET ANALYSIS (FY20)

Phase I of the Audit Report further involves reviewing the District's FY20 Budget (ending June 30, 2020), and proposing anticipated and/or necessary budget increases and/or decreases for the District's FY21 Budget.²⁹⁴

Chart 22: FY21: Potential Budget Growth

UCOA	Amount
Salaries	\$1,475,000
Fringe Benefits	\$3,266,036
Purchase Services (53000)	\$245,000
Purchase Services (54000)	\$0
Purchase Services (55000)	\$1,624,000
Supplies & Materials	\$75,000
Capital & Other	\$1,350,000
TOTAL:	\$8,035,036

A. SUGGESTED ADJUSTMENTS (1/-)

i. SALARIES

Chart 23: Salaries/Suggested Adjustments

Line Item	UCOA Code	Suggested Adjustment
Certified Salaries	51110	\$500,000
Admin. & Other Mgmt. Raises	51110	\$0
WISE Classified Employees Raises	51110	\$385,000
Class Coverage	51339	\$50,000
Professional Development	51302, 51303	\$220,000
Severance	51322	\$0
Extended School Year Services	51338	\$0
Stipend Other	51401	\$20,000
Stipend Athletics	51406	\$0
Breakage	N/A	\$300,000
TOTAL		\$1,475,000

- i. *Certified Salaries:* The Collective Bargaining Agreement for Warwick Teachers' Union Local 915, American Federation of Teachers, AFL-CIO (Certified staff) expires on August 31, 2020. Over the past three years, Warwick teachers have received 3% annual raises. As these raises compound year over year, the result is that Warwick teachers are among (if not) the highest in the state. Even if a successor agreement did not include raises or upward

²⁹⁴ This section will be revised upon the completion of Phase II and in accord with ensuring HEP compliance.

adjustments to the entire pay schedule (Note: each 1% applied to the step schedule results in approximately \$750,000 increased expenses for the District), teachers will nevertheless progress along the statutorily-required salary step schedule.²³⁵ Such a progression by those teachers who have yet to attain top step pay results in a cost to the District of approximately \$500,000 per year.

Suggested Adjustment: Step Increases (51110) = \$500,000

2. Administrator & Other Management Raises: There are no contractual obligations that result in pay increases for Administrators or other management positions. A 1% raise would equal approximately \$60,000.

Suggested Adjustment: Admin. Raises (51110) = \$0

3. WTSE Classified Employees Raises: WTSE classified employees have a 2.5% negotiated raise due in FY21, the last year of that three-year contract. The 2.5% raise will add approximately \$385,000 in salary and FICA taxes to the FY21 budget.

Suggested Adjustment: Admin. Raises (51110) = \$385,000

4. Class Coverage: The Class Coverage line typically exceeds its \$200,000 anticipated budgeted expense. For the FY20 budget, this line was reduced by 25% to \$150,000. This results in a budget risk in the current year, and likely requires an increase in FY21 for class coverage.

Suggested Adjustment: Class Coverage (51339) = \$50,000

5. Professional Development: Pursuant to the Collective Bargaining Agreement for certified employees, teachers shall be afforded access to two (2) days of professional development, one mandatory and one optional day each. However, a teacher's regular salary only covers 181 days – 180 school days and 1 orientation day. The contract requires the District to pay teachers beyond their regular salary for these two professional development ("PD") days. For the past several years, the District has spent between \$190,000 and \$290,000 for PD. The District did not budget for PD in FY20, creating personnel issues, like potential grievances, and programmatic issues. The District must restore this item for FY21.

Suggested Adjustment: Professional Development (51302 and 51303) = \$230,000

6. Severance: The District paid a significant sum of money, approximately \$400,000, as a result of disputed personnel issues and the dismissals/non-renewals related to school closings. Also school closings resulted in a reduction of staff of just under 60 employees with related severance pay outs. As the District does not anticipate additional school closing this fiscal year, the \$250,000, albeit a decrease over actuals from prior years, is likely sufficient.

²³⁵ See R.I. Gen. Laws § 16-7-29.

Suggested Adjustment: Severance (51323) = \$0

7. Extended School Year Services: ESY services has increased from \$566,000 in FY17 to \$719,000 in FY19. Nevertheless, the District budgeted only \$615,000 in FY20 and actual costs amounted to \$567,000 in the summer of 2019. Thus, the District saved \$48,000 in ESY services in 2020 and, in light of the fact that ESY services have concluded for FY20, that figure likely will not adjust. If the special education student population remains relatively consistent, the \$615,000 budgeted amount for FY21 should be adequate.

Suggested Adjustment: ESY Services (51338) = \$0

8. Stipend Other: This line has averaged approximately \$70,000 the last 3 fiscal years and is budgeted at only \$50,000 in FY20. Using history as the guide, the \$50,000 budgeted amount may not be adequate in FY20, nor in FY21.

Suggested Adjustment: Stipend Other (51401) = \$20,000

9. Stipend Athletics: This line has increased from approximately \$590,000 the last few fiscal years to \$640,000 in FY20 to account for athletic coach raises. Should the stipend amount remain at current levels in a successor teachers' contract, the amount budgeted should be sufficient in FY20 and FY21.

Suggested Adjustment: Stipend Other (51406) = \$0

10. Breakage: The FY20 budget also includes a number for "breakage," typically the anticipated amount when employee on the higher end of a pay scale separates from employment, for whatever reason, and the employee is replaced with an employee on the lower end of the pay scale. Breakage also results when the District does not fill a budgeted position for a period of time or where there are unpaid absences. The District has budgeted \$1,100,000 for breakage in 2020. However, a lower-than-expected teacher retirement rate in FY20, and the associated hiring, suggests that the savings will likely amount to approximately \$800,000, creating a budget shortfall in FY20. Accordingly, the District likely must add another \$300,000 to the budget in FY21 to account for this shortfall.

Suggested Adjustment: Breakage = \$300,000

II. FRINGE BENEFITS

Chart 24: Fringe Benefits/Suggested Adjustments

Line Item	UCOA Code	Suggested Adjustment
Health Insurance Benefits	5219	\$1,350,000
Certified Pensions	52203	\$350,000
Non-Certified Private Pension Plan	52204	\$1,566,036
FICA & Medicare	52301, 52302	(included in WISE increase)
TOTAL		\$3,266,036

1. Health Insurance Benefits: Associated costs have increased nearly 90% since FY17 (\$14.8 million to \$19.0 million currently). The District should expect the FY21 increase to track the recent trends, likely between 5% & 10%. As discussed in greater detail herein, though the current contract indicates that certified employees are responsible for 20% co-share of health benefits, the co-share is actually capped at 20% of the working rate established by WB Community Health in 2014 (\$1,328 for Classic individual, \$1,237 for IDM individual coverage, \$3,364 Classic or \$3,145 IDM for family coverage).

The established working rates for FY20 for Individual are \$1,999 for Classic and \$1,861 for IDM or \$5,054 Classic or \$4,726 IDM. Thus, the certified employees actually pay an approximate 10% co-share. Adhering to a true 20% co-share for these plans would yield over \$1,000,000 to the District. The current plan also affords participants better-than-average co-pay amounts, and comes with a \$0 deductible with network providers. Many districts around the state have deductibles and higher co-pay amounts for physician and emergency room visits. However, the 20% co-pay on prescriptions is more than many other districts. Without changes to the current plan, the District can expect considerable increases to this line. Past history suggests that a 7% medical inflation rate increase is likely appropriate.

Chart 25: Warwick Teachers Payments/Rates

Type	Amount
Deductible	\$0
PCP Copay	\$10
Specialist	\$10
ER	\$100
Urgent	\$10
RX	20%

Chart 26: WB Components Common Rates

Type	Amount
Deductible	\$500/1000
PCP Copay	\$15
Specialist	\$25
ER	\$100
Urgent	\$50
RX	\$5/\$15/\$50

Suggested Adjustment: Health Insurance (52101) = \$1,350,000

2. *Certified Pensions:* This line has increased by approximately \$1,800,000 since FY17 for the Defined Benefit and Defined Contribution amounts (\$10 million in FY17 to over \$11.8 in FY21). With contribution rates of 15.18% in FY17, 13.24% in FY18, 13.70% in FY19 and 14.12% in FY20, the District should project a 0.3% increase in FY21.

Suggested Adjustment: Certified Pension (52201) = \$350,000

3. *Non-certified Private Pension Plan Contribution:* This District did not budget any contributions to the plan for FY20 purportedly under the assumption that previous years' contributions exceeded the minimum required amounts. However, the amount paid by employer contributions, approximately \$1.4 million between FY14 and FY18 (compare with \$1,705,000 minimum required amounts), drove the unfunded liability component of the plan down considerably, to approximately \$4,472,000, or 93% funded. Though the additional employer contribution of approximately \$3,661,000 million could have been used for their current expenses, that additional contribution has significantly lowered the unfunded liability portion of the plan, resulting in a 30% return on the money invested in the plan over the minimum amounts. A similar analysis holds true for the Alternative Contribution, as noted in the chart below.

If the District pays anything less than the actuarially-recommended amounts, it will negatively impact future budgets, and require the District to add between \$275,000 and \$450,000 to this line beginning in FY23. Both the City's outside financial auditors and the State Auditor General caution against this course. The District has requested that the actuary produce a ten-year calculation that would eliminate the unfunded liability during that timeframe. However, the actuary would not provide that information without authorization from the Pension Administrative Committee. Nevertheless, devoting minimum amounts to this line will contain, to a certain extent, the unfunded liability portion of the plan and will keep the District from drastic increases to the plan in the future.

Chart 27: Unfunded Liability

Type	FY14-18	Difference	Unfunded	Funding Ratio
Employer Contribution	\$11,366,000	\$0	\$4,472,000	93%
Minimum Requirement	\$7,705,999	\$3,661,000	\$9,243,000	85%
Alternative Contribution	\$9,498,000	\$1,868,000	\$6,895,000	89%

Non-certified pension (52204) = \$1,366,036

4. PICA & Medicare: This line will increase in FY21 due to WISE contractual salary increases. Other to-be-determined salary increases will impact this line, too.

Suggested Adjustment: PICA & Medicare (52301 - 52302) = (Included in Wise Increase)

III. PURCHASE SERVICES (53000)

Chart 28: Purchase Services (53000)/Suggested Adjustments

Line Item	PCOA Code	Suggested Adjustment
Therapists, Psychologists, Audiologists	53204 - 53206	\$50,000
Evaluations	53213	\$30,000
Legal Services	53402	\$50,000
Other Professional Services	53408	\$0
Negotiations/Arbitrations	53409	\$40,000
Mentoring and Conference Workshops	53314, 53301	\$0
Nursing Services	53417	\$75,000
Other Technical Services	53502	\$0
TOTAL		\$245,000

1. Therapists, Psychologists, Audiologists: This District's costs for these services has exceeded \$175,000, the amount budgeted in FY20, since FY18. The FY18 actual amounts totaled approximately \$190,000 and totaled approximately \$221,000 in FY19. Accordingly, this line should be increased in FY21 to mirror historical experiences.

Suggested Adjustment: Therapists (53204-206) = \$50,000

2. Evaluations: This expenses has averaged approximately \$45,000 per year the last three school years. However, the District budgeted only \$15,000 for this line in FY20. The District should expect an increase in this line for FY21.

Suggested Adjustment: Evaluations (53213) = \$30,000

3. Legal Services: The District utilized \$242,000 in legal services during FY19 and \$229,999 in legal services during FY18, but only budgeted \$155,000 for FY20. Foregoing approximately \$35,000 in necessary legal services likely creates unnecessary risks. Accordingly, the

District should increase this line in FY21.

Suggested Adjustment: Legal Services (53402) = \$30,000

4. Other Professional Services: The line for FY20 contrasts, somewhat significantly, with prior budgets, due to a contract with an accounting firm that expired in FY18. The remaining amount budgeted accounts for radon, lead, and air quality testing and is likely sufficient.

Suggested Adjustment: Other Services (53406) = \$0

5. Negotiations/Arbitration: Though the District has spent between \$98,000 in FY17 and \$37,000 in FY19 for negotiations/arbitrations, the District budgeted just \$10,000 for this line in FY20, likely because of the status of personnel contracts. Though this may be sufficient in FY20, the certified personnel contract expires in August 2020, so this number should increase.

Suggested Adjustment: Negotiations/Arbitrations (53409) = \$20,000

6. Mentoring and Conference Workshops: In previous budgets, the District allocated between \$87,000 and \$100,000 to these items. For FY20, these two line items total \$27,000. The cost of these line items is controllable; however, the professional staff and students cannot benefit from these items if they are not funded. Accordingly, the District should increase these lines in the foreseeable future.

Suggested Adjustment: Other Accounts (53214 & 53301) = \$0

7. Nursing Services: The District's costs for nursing services has increased from \$608,000 in FY17 to \$698,000 in FY19. Nevertheless, the District only allocated \$565,000 for Nursing Services in FY20. The District may experience a shortfall in this line during FY20, and must increase this line for FY21.

Suggested Adjustment: Nursing (53417) = \$75,000

8. Other Technical Services: This line accounts for the Internet, Mutual Link and other such services and appears to be budgeted sufficiently.

Suggested Adjustment: Technical Services (53502) = \$0

iv. PURCHASE SERVICES (\$4000)

Chart 29: Purchase Services (\$4000)/Suggested Adjustments

Line Item	UCOA Code	Suggested Adjustment
Maintenance/Repair	54201-54325	\$0
Water and Sewer	54402, 54405	\$0
Energy	54404	\$0
Other Purchase Service	54000s	\$0
TOTAL		\$0

1. Maintenance/Repair: Throughout the budget, these accounts appear adequately funded from a historical perspective, especially in light of the numerous school closings. The District should be able to carry the FY20 budgeted amount over to the FY21 budget.

Suggested Adjustment: Maintenance/Repairs (54201-54325) = \$0

2. Water and Sewer: Previous years' spend levels suggest that this line is adequate for FY20. Rate increases could impact this line in FY21.

Suggested Adjustment: Water/Sewer (54402, 54405) = \$0

3. Energy: The District has completed energy projects and is currently repaying the costs, in equal installments, over a multi-month period. The \$120,000 budgeted in FY20 should carry over to FY21.

Suggested Adjustment: Energy (54404) = \$0

4. Other Purchase Services: The District spent \$222,000 in FY17 and another \$117,000 in FY18 on these lines (when the District effectuated many of the school closings), but these expenses stemmed from services associated with closing schools, including moving furniture, fixtures, and equipment. The District may reasonably anticipate the avoidance of such expenses in FY 21.

Suggested Adjustment: Other 54000 Services = \$0

In total, the District has likely appropriately anticipated costs in the \$4000 grouping for FY20 and it appears that these costs should remain in line going into FY21. The District spent \$1,235,475 on this grouping in FY19, which included \$117,329 in Other Purchase Services. Without that line, the actuals would amount to \$1,118,144. These particular services should not be required in FY20 or FY21. Accordingly, actuals for FY20 should fall within the budgeted amount of \$1,179,123.5. The District can likely safely assume a similar experience for this grouping as it approaches FY21.

v. PURCHASE SERVICES (\$5000)

Chart 30: Purchase Services (\$5000)/Suggested Adjustments

Line Item	UCOA Code	Suggested Adjustment
Transportation	5511	\$490,000
Property Liability Insurance	55201	\$34,000
Tuitions Other Districts	55610	\$1,000,000
Out-of-District Placements	55630	\$100,000
West Bay Collaborative	55640	\$0
TOTAL		\$1,624,000

1. *Transportation:* The District is party to a transportation agreement with First Student, Inc. and with the State as part of the Statewide Transportation System. The costs associated with the First Student, Inc. contract increased significantly since FY17-18. These increases resulted from the consolidation of schools and the corresponding addition of buses, as well as the relocation of certain special programs. The contract currently costs approximately \$6,200,000 and, with its 3.8% rate increase set for FY21, the District can expect a \$240,000 increase. The Statewide Transportation System expenses, which includes the transportation of homeless students, certain students with out-of-district placements, and resident students attending out-of-district career and technical programs, have also risen significantly. The District should anticipate an increase of \$250,000 to \$300,000 in Statewide Transportation System expenses in FY21.

Suggested Adjustment: Transportation (5511) = \$490,000

2. *Property Liability Insurance:* These coverage costs have increased from \$454,000 to \$570,000, or just under 26%, over the last three years. A 9% increase (the approximate yearly increase) would cost the District approximately \$51,000 more in FY21. At a minimum, the District should expect these costs to increase by 7% in FY21, so increasing this line by \$34,000 would be reasonable.

Suggested Adjustment: Property/Liability Insurance (55201) = \$34,000

3. *Tuition to Other Districts:* Tuition to other districts has had a significant impact on the District's finances over several fiscal years now. The District recently challenged the ability of a resident student to attend a career and technical education (CTE) program out-of-district, but did not prevail. In FY2014, 38 students attended out-of-district CTE programs at a District cost of \$515,000. For FY20, the District originally estimated 94 students at an estimated cost of \$1,400,000. However, in light of the union that elected and appointed officials continue to emphasize access to high-quality CTE programs, an increased number of students (more than 30 additional students at a cost of \$17,000 each), pursued such opportunities during this year. Accordingly, the District must increase this line just to keep up with likely FY20 actual costs, and should expect similar increases in FY21.

Suggested Adjustment: Tuition (55610) = \$1,900,000

4. *Out-of-District Placements:* Students requiring special education and related services receive such services pursuant to an Individualized Education Program (IEP). In formulating an IEP, the District must contemplate where the student will receive such services, and it must place the student in the "least restrictive environment."²²⁶ If the District cannot provide such services within the figurative four walls of the District, it must provide access to an appropriate placement out of the District.²²⁷ In FY19, the District spent approximately \$5,200,000 on such placements. The District has budgeted for FY20 a number that is \$600,000 less than the FY19 actuals. Over the past three years, the number of students requiring out-of-district placements has fluctuated to a certain extent, but have increased over time. The FY21 out-of-district placement costs will depend on the number of students and tuition increases at the various placements. Nevertheless, the District should expect an increase.

Suggested Adjustment: Out of District Placements (55630) = \$160,000

5. *West Bay Collaborative:* The District has a contract with West Bay Collaborative to serve the needs of certain students who cannot be appropriately educated within the District. Fifty three (53) students participated in this program in FY18, but that number has decreased to 20 students in FY20. Accordingly, the District's budgeted amount for this line appears accurate.

Suggested Adjustment: West Bay (55640) = \$0

²²⁶ See 20 U.S.C. 33 § 1400 et seq.; see also 200-RICR-20-20-6.

²²⁷ *Id.*

vi. **SUPPLIES & MATERIALS**

Chart 31: Supplies & Materials/Suggested Adjustments

Line Item	UCOA Code	Suggested Adjustment
Supplies and Materials		\$0
Natural Gas	5610	\$0
Gasoline	56202	\$0
Diesel Fuel	56203	\$0
Fuel Oil	56209	\$0
Electricity Costs	56215	\$0
Textbooks	56401	\$0
Library, Reference Books, and Periodicals	56402-56404	\$75,000
TOTAL		\$75,000

1. Supplies and Materials: This line involves individual school supply items. Though the budgeted amount of \$642,000 should be manageable, the recent reductions in this line negatively impacts the classroom.

Suggested Adjustment: Supplies/Materials = \$0

2. Natural Gas: The District budgeted \$850,000 for this line in FY20 after an actual cost of \$816,000. The District is currently party to a contract with Direct Energy. Pursuant to this contract, the District can purchase gas at \$0.052/Dekatherm. The contract expires December 31, 2020. Accordingly, the District will likely have a new contract for the second half of FY21. At this time, a price cannot be determined with any accuracy, as they tend fluctuate.

Suggested Adjustment: Natural Gas (5610) = \$0

3. Gasoline: This line is budgeted at \$230,000. Actuals the last few years have ranged from \$150,000 to \$180,000. Accordingly, even assuming modest prices increases, the budgeted amount appears accurate.

Suggested Adjustment: Gasoline (56202) = \$0

4. Diesel Fuel: This line is budgeted at \$346,000. FY19 actuals amounted to \$321,000. Accordingly, even assuming modest prices increases, the budgeted amount appears accurate.

Suggested Adjustment: Diesel (56203) = \$0

5. Fuel Oil: This line is budgeted at \$360,000. FY19 actuals amounted to \$329,000. Accordingly, even assuming modest prices increases, the budgeted amount appears accurate.

Suggested Adjustment: Fuel Oil (56209) = \$0

6. **Electricity Costs:** The District has budgeted \$1,305,000 for this line in FY20, even though the District spent \$1,461,000 in FY19. The District's supports its current budgeted amount with recently-installed efficiencies, such as energy efficient lighting. The District is currently party to a contract for electricity. Pursuant to this contract, the District can purchase electricity at \$0.07502/kilowatt. The contract expires December 31, 2020. Accordingly, the District will likely have a new contract for the second half of FY21. At this time, a price cannot be determined with any accuracy, as they tend fluctuate.

Suggested Adjustment: Electricity (56215) = UNKNOWN

7. **Textbooks:** The \$360,000 included in the FY20 budget is for a new series of math books. This line item should not be a budget issue in either FY20 or FY21.

Suggested Adjustment: Textbooks (56401) = \$0

8. **Library, Reference Books, and Periodicals:** The District has not budgeted for these items in FY20. Though this may result in a purported savings, this practice should cease or else programs will suffer.

Suggested Adjustment: Library Reference Books, and Periodicals (56402-4) = \$75,960

vii. CAPITAL EQUIPMENT & OTHER EXPENSES

Chart 32: Capital Equipment & Other Expenses/Suggested Adjustments

Line Item	UCOA Code	Suggested Adjustment
Building Improvements	57202	\$0
Vehicles	57301	\$0
Equipment & Furniture/Fixtures	57305, 57306	\$0
Technology-Related Hardware	57309	\$1,100,000
Technology-Related Software	59110	\$250,000
Debt Service and Misc.	5900s	0
TOTAL		\$1,350,000

1. **Building Improvements:** Absent emergency repairs, the budgeted amount appears adequate for planned, FY20 projects. The District anticipates utilizing recently-approved bond plan proceeds for certain projects in FY20. The amount budgeted should be sufficient and may be reduced if additional bond proceeds become available in FY21.

Suggested Adjustment: Building Improvements (57202) = \$0

2. Vehicles: The District plans on purchasing two trucks in FY20. The amount budgeted is likely sufficient.

Suggested Adjustment: Vehicles (57301) = \$0

3. Equipment & Furniture/Fixtures: The line has exceed \$200,000 in past years. Nevertheless, this line is likely controllable, to a certain extent, so the \$92,000 budget may be adequate for the short term.

Suggested Adjustment: Equipment/Furniture/Fixtures (57305-6) = \$6

4. Technology-Related Hardware: This line includes individual devices, such as Chromebooks. Chromebooks have a useful life of 3-5 years. The District must replace approximately 8,500 Chromebooks over a three-year cycle. If approximately half the Chromebooks were replaced in FY21, which the District anticipates, that would result in an approximate increase of \$1,100,000 in this area. The District could explore obtaining the devices through a "Master Lease" and repay the costs of the devices over 5 years at an estimated cost of approximately \$250,000 per year.

Suggested Adjustment: Technology Related Hardware (57309) = \$1,100,000

5. Technology-Related Software: The District spent \$772,000 on this line in FY18 and \$667,000 in FY19. Nevertheless, the District only budgeted \$575,000 for this line in FY20. The line item is for licensing of software deployed within the District. Though, to a certain extent, the District can control these costs, for stated cybersecurity purposes, the District needs to at a minimum include an additional \$400,000 in the FY21 to maintain/enhance security with certain software and updated hardware.

Suggested Adjustment: Technology Related Software (59110) = \$350,000

6. Debt Service and Misc.: The 59000's series of debt service has been defunded the last two budget cycles as the Town is now paying the debt on school bonds.

Suggested Adjustment: Debt Service and Misc. = \$0

VIII. PROGRAMMATIC REVIEW AND RECOMMENDATIONS³⁰

IX. CONCLUSION

Though the District is the fourth largest district and considered "urban," it more closely resembles the demographics of suburban districts in Rhode Island. Nevertheless, the District's spending patterns align closer to urban districts. Its patterns, however, appear to diverge from the norm with respect to salaries and benefits, especially for certified staff. Moreover, the

³⁰ Continuing in Phase II of Audit Report.

contract for certified personnel contains (1) an antiquated, Constitutionally-questionable provision related to limits on the number of students with disabilities in mainstream classroom, regardless of a particular student's needs, and (2) a frequently used, but arguably inappropriate longevity clause that potentially circumvents salary schedule parameters. In addition, the District appears to employ more teachers on a per student basis than the comparison districts.

The District will likely also benefit from continued study of its approach to the "least restrictive environment" obligation under state and federal law, its career and technical education trends, and its use of student transportation benefits. Lastly, though the District may encounter savings opportunities over time, at present, it should expect the need to request approximately \$8,000,000 more in funds from the City in order to operate the District in FY21. Regardless of the outcome of Phase II of this project, the District must explore contractual concessions from its collective bargaining units. Otherwise, the District may confront "progressive support and intervention strategies" pursuant to § 16-7.1-5 in the near future.



CONSULTING GROUP



A DEFINED BENEFIT **ACTUARIAL VALUATION**

For:

**Warwick School Committee
Employee Retirement Plan**

As of:

July 1, 2019

Prepared by:
USI Consulting Group

**WARWICK SCHOOL COMMITTEE
EMPLOYEE RETIREMENT PLAN**

VALUATION RESULTS AS OF 7/1/2019

A. Present Value of Future Benefits

The value of all projected retirement, death, and vested termination benefits expected to be paid to current plan participants, discounted to the valuation date with interest, mortality and withdrawal rates.

7/1/2018

	<u>Participants</u>	<u>Total</u>
Active	324	44,656,631
Terminated/Inactive/Disabled	36	3,484,275
Retired	160	24,058,817
Total	520	72,199,723 ^{+\$6.3m}

B. Accrued Liability

The portion of the present value of future benefits attributable to prior service.

Active	35,128,372
Terminated/Inactive/Disabled	3,484,275
Retired	24,058,817
Total	62,671,464 ^{+\$5.6m}

C. Valuation Assets

.....	57,374,472 ^{+\$4.4m}
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D. Unfunded Accrued Liability [(B) - (C)]

.....	5,296,992 ^{+\$1.3m}
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E. Normal Cost

1. Total Normal Cost	1,221,621
2. Expected Employee Contributions	737,665
3. Normal Cost Expense Load	185,000
4. Employer Normal Cost [(1) - (2) + (3)]	668,956

92.95% Funded

91.55%
Funded

UNFUNDED LIABILITY WENT UP 1.4%

EVEN AFTER CONTRIBUTING IN FY2019

\$1.8m WHERE ALT. MIN SUBSIDY WAS \$1.3m

**WARWICK SCHOOL COMMITTEE
EMPLOYEE RETIREMENT PLAN**

CONTRIBUTION CALCULATION FOR PLAN YEAR ENDING 6/30/2020

MINIMUM SUGGESTED CONTRIBUTION

(1) Normal Cost	658,956
(2) 30 Year Amortization of Unfunded Liability	389,879
(3) Interest Adjustment	71,471
(3) Minimum Suggested Contribution	1,139,306

ALTERNATE CONTRIBUTION

(1) Normal Cost	658,956
(2) 10 Year Amortization of Unfunded Liability	658,343
(3) Interest Adjustment	92,293
(4) Alternate Contribution (1) + (2) + (3)	1,459,592



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A DEFINED BENEFIT **ACTUARIAL VALUATION**

For:

**Warwick School Committee
Employee Retirement Plan**

As of:

July 1, 2018

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**WARWICK SCHOOL COMMITTEE
EMPLOYEE RETIREMENT PLAN**

VALUATION RESULTS AS OF 7/1/2018

A. Present Value of Future Benefits

The value of all projected retirement, death, and vested termination benefits expected to be paid to current plan participants, discounted to the valuation date with interest, mortality and withdrawal rates.

	<u>Participants</u>	<u>Total</u>
Active	326	43,968,751
Terminated/Inactive/Disabled	35	2,835,562
Retired	<u>146</u>	<u>19,114,120</u>
Total	507	65,918,433

B. Accrued Liability

The portion of the present value of future benefits attributable to prior service.

Active	35,072,033
Terminated/Inactive/Disabled	2,835,562
Retired	<u>19,114,120</u>
Total	57,021,715

C. Valuation Assets 53,002,896

D. Unfunded Accrued Liability [(B) - (C)] 4,018,819

E. Normal Cost

1. Total Normal Cost	1,148,322
2. Expected Employee Contributions	721,181
3. Normal Cost Expense Load	205,000
4. Employer Normal Cost [(1) - (2) + (3)]	632,141

**WARWICK SCHOOL COMMITTEE
EMPLOYEE RETIREMENT PLAN**

CONTRIBUTION CALCULATION FOR PLAN YEAR ENDING 6/30/2019

MINIMUM SUGGESTED CONTRIBUTION

(1) Normal Cost	632,141
(2) 10 Year Amortization of Unfunded Liability	302,675
(3) Interest Adjustment	65,437
(3) Minimum Suggested Contribution	1,000,253

ALTERNATE CONTRIBUTION

(1) Normal Cost	632,141
(2) 10 Year Amortization of Unfunded Liability	534,756
(3) Interest Adjustment	81,683
(4) Alternate Contribution (1) + (2) + (3)	1,248,580