



BRISTOL WARREN REGIONAL SCHOOL DISTRICT

Working to become a Top 5 in 5 years, academically performing public school district.

Superintendent, Jonathan T. Brice, Ed.D

WWW.BWRSD.ORG

151 STATE STREET, BRISTOL RI 02809

(401) 253-4000

MEMORANDUM

Date: February 26, 2021

To: Joint Finance Committee

From: Jonathan T. Brice, Ed.D., Superintendent of Schools

Re: FY 22 School Committee Approved Budget Request

It is my pleasure to submit for your review, comment, and approval, the FY 22 School Committee Approved Budget Request for the Bristol Warren Regional School District. In preparing the budget request, the administration planned to consolidate district office, reduce district level staff, and develop districtwide purchasing. These changes are due to state funding decreases and not utilizing fund balance for the FY 22 budget.

The request is for both towns to provide funding in the amount of \$40,875,550, an increase of \$1,190,550 or 3% above Maintenance of Effort for FY 21. The Budget request is supported by the following documents which explain our approach to becoming a Top 5 in 5 years academically performing district:

- Memo Re: FY22 School Committee Approved Budget Request
- School Committee Members
- FY22 Projected Enrollment
- FY22 Budget Summary
- FY22 Budget Reductions Summary
- Analysis of Local Aid Projections

Additional budget detail will be sent to you by next Friday, March 5, 2021.

Thank you for your consideration.

JTB:JTB

BRISTOL WARREN REGIONAL SCHOOL DISTRICT
OFFICE OF THE SCHOOL COMMITTEE

Marjorie J. McBride, Chairperson
Tara K. Thibaudeau, Vice Chairperson
Sheila O. Ellsworth, Treasurer
Victor Cabral, Secretary



Sarah Bullard
Karen Cabral
Nicky Piper
Carly N. Reich
Erin Schofield

(401) 253-4000 x5103

151 STATE STREET, BRISTOL RI 02809

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2020 - 2022 School Committee Members

| <u>Name</u> | <u>Title</u> | <u>Email</u> |
|---------------------|---------------------|-------------------------------|
| Marjorie McBride | Chairperson | mjmcb@fullchannel.net |
| Tara Thibaudeau | Vice Chairperson | tarathib6@gmail.com |
| Sheila O. Ellsworth | Treasurer | sheila.ellsworth@sc.bwrsd.org |
| Victor Cabral | Secretary | victor.cabral@sc.bwrsd.org |
| Sarah Bullard | Member | sarah.bullard@sc.bwrsd.org |
| Karen Cabral | Member | kls0822@gmail.com |
| Nicky Piper | Member | nicky.piper@sc.bwrsd.org |
| Carly N. Reich | Member | carly.reich@sc.bwrsd.org |
| Erin Schofield | Member | erin.schofield@sc.bwrsd.org |

Updated 3/1/21 JTB:kb

The Bristol Warren Regional School District does not discriminate on the basis of age, sex, race, religion, National origin, color, disability or sexual orientation in accordance with applicable laws and regulations.

FY22 BWRSD Projected Enrollment (with proposed staff reductions K-5)

as of 2/26/2021

| | PK* | # Sections | Class Size | # Teachers | Class Size | Gr 1 | # Teachers | Class Size | Gr 2 | # Teachers | Class Size | Gr 3 | # Teachers | Class Size | Gr 4 | # Teachers | Class Size | Gr 5 | # Teachers | Class Size | Elem Total |
|---------------------|-----|------------|------------|------------|------------|------|------------|------------|------|------------|------------|------|------------|------------|------|------------|------------|------|------------|------------|------------|
| Elementary Schools | 0 | 0 | 0 | 2 | 17 | 33 | 2 | 17 | 40 | 2 | 20 | 47 | 2 | 24 | 48 | 2 | 24 | 43 | 2 | 22 | 244 |
| Guiteras School | 0 | 0 | 0 | 3 | 15 | 46 | 3 | 15 | 47 | 2 | 24 | 56 | 3 | 19 | 60 | 3 | 20 | 45 | 2 | 23 | 300 |
| Colt Andrews School | 0 | 0 | 0 | 2 | 17 | 33 | 2 | 17 | 45 | 2 | 23 | 42 | 2 | 21 | 43 | 2 | 22 | 49 | 2 | 25 | 245 |
| Rockwell School | 56 | 4 | 14 | 5 | 17 | 87 | 4 | 22 | 95 | 4 | 24 | 72 | 4 | 18 | 74 | 4 | 19 | 82 | 4 | 21 | 553 |
| Hugh Cole School | 56 | | | 199 | | 199 | | | 227 | | | 217 | | | 225 | | | 219 | | | 1342 |
| Totals | | | | | | | | | | | | | | | | | | | | | |

* PK and K projections are based on the previous year enrollment

| | PK-12 | Total |
|-------------------------|--------------|-------------|
| Kickemuit Middle School | 1342 | 717 |
| | MS | 717 |
| | HS | 932 |
| | Sub-Total | 2991 |
| Mt. Hope High School | ODP | 194 |
| | Total | 3185 |

Out of District Placements (for students requiring specialized programs)

BRISTOL WARREN REGIONAL SCHOOL DISTRICT FISCAL YEAR 2022 BUDGET SUMMARY BY OBJECT

| Fund | Object | Account Description | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Budget | FY2021 PROJECTION | FY 2022 Prelim Budget | FY 21/22 Inc/Dec |
|-----------------------------------|--------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|--------------------|
| GENERAL FUND REVENUE | | | | | | | | | |
| 10000000 | 41210 | Local Appropriation/General Fund Town of Bristol | \$24,977,297 | \$26,331,830 | \$26,717,032 | \$27,447,852 | \$27,447,852 | \$28,545,766 | \$1,097,914 |
| 10000000 | 41210 | Local Appropriation/Debt Service Town of Warren | \$10,272,024 | \$11,501,259 | \$11,713,014 | \$12,237,148 | \$12,237,148 | \$12,726,634 | \$489,486 |
| 10000000 | 41250 | Budgeted Use of Fund Balance/SEL | \$0 | \$0 | \$0 | \$1,186,561 | \$1,186,561 | \$0 | (\$1,186,561) |
| 10000000 | 41250 | Budgeted Use of Fund Balance/Other One Time | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 41310 | Tuition From Individuals | \$68,311 | \$54,216 | \$36,984 | \$54,004 | \$8,000 | \$55,000 | \$47,000 |
| 10000000 | 41510 | Interest Income | \$90,718 | \$68,452 | \$52,533 | \$68,866 | \$7,000 | \$45,000 | \$38,000 |
| 10000000 | 41702 | Bookstore/Lock Sales & Rental Revenue | \$0 | \$4,020 | \$1,050 | \$1,000 | \$0 | \$1,000 | \$1,000 |
| 10000000 | 41707 | Other Fees District Activities/Charges Recovered | \$0 | \$3,393 | \$374 | \$3,393 | \$2,000 | \$1,500 | (\$500) |
| 10000000 | 41750 | Revenue from Enterprise Activities | \$0 | \$2,406 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 41901 | Use of Facilities Rental | \$1,400 | \$1,850 | \$1,700 | \$4,000 | \$0 | \$2,000 | \$2,000 |
| 10000000 | 41920 | Contributions and Donations Private Sources | \$4,095 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 41980 | Refund of Prior Year Expenditures | \$157,217 | \$132,484 | \$105,106 | \$100,000 | \$100,000 | \$110,000 | \$10,000 |
| 10000000 | 41990 | Miscellaneous Revenue | \$24 | \$21 | \$2,763 | \$100 | \$100 | \$100 | \$0 |
| 10000000 | 43101 | State Aid-Funding Formula | \$15,470,890 | \$14,623,085 | \$14,059,046 | \$13,099,119 | \$14,147,445 | \$12,862,542 | (\$1,284,903) |
| 10000000 | 44107 | Indirect Cost Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 44202 | Medicaid Reimbursement Revenue | \$549,762 | \$475,648 | \$372,934 | \$420,000 | \$320,000 | \$475,000 | \$155,000 |
| TOTAL REVENUE GENERAL FUND | | | \$51,591,738 | \$53,198,764 | \$53,062,536 | \$54,622,043 | \$55,456,106 | \$54,824,542 | (\$631,564) |

| Fund | Object | Account Description | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Budget | FY2021 PROJECTION | FY 2022 Prelim Budget | FY 21/22 Inc/Dec |
|---------------------------------------|--------|-------------------------------------|----------------|----------------|----------------|----------------|-------------------|-----------------------|------------------|
| GENERAL FUND EXPENDITURES | | | | | | | | | |
| EMPLOYEE COMPENSATION-SALARIES | | | | | | | | | |
| 10000000 | 51110 | Regular Salaries (Base/Degree/Long) | \$27,288,245 | \$28,162,377 | \$28,162,590 | \$29,217,405 | \$29,177,920 | \$29,844,772 | \$666,852 |
| 10000000 | 51113 | Professional Day | \$387,333 | \$473,655 | \$476,472 | \$497,077 | \$491,157 | \$510,073 | \$18,916 |
| 10000000 | 51115 | Salaries - Substitutes | \$885,065 | \$448,899 | \$370,392 | \$237,520 | \$221,825 | \$454,020 | \$232,195 |
| 10000000 | 51131 | Differential Pay | \$13,386 | \$13,618 | \$13,939 | \$14,208 | \$13,718 | \$13,320 | (\$398) |
| 10000000 | 51132 | Department Head | \$205,785 | \$208,486 | \$214,016 | \$214,016 | \$209,352 | \$214,216 | \$4,864 |
| 10000000 | 51201 | Regular Overtime | \$21,310 | \$28,591 | \$20,315 | \$25,000 | \$23,045 | \$28,590 | \$5,544 |
| 10000000 | 51203 | Event Coverage Overtime | \$31,123 | \$34,235 | \$25,580 | \$59,794 | \$86,171 | \$30,294 | (\$55,877) |
| 10000000 | 51302 | Professional Development - School | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 51303 | Professional Development - District | \$14,115 | \$42,477 | \$14,355 | \$30,228 | \$0 | \$14,315 | \$14,315 |
| 10000000 | 51304 | Trainer Expense | \$1,198 | \$744 | \$372 | \$1,575 | \$0 | \$1,200 | \$1,200 |
| 10000000 | 51306 | Vacation Payoff | \$52,231 | \$32,788 | \$99,036 | \$50,000 | \$53,734 | \$67,962 | \$14,228 |
| 10000000 | 51308 | After School Programs | \$49,479 | \$44,888 | \$39,652 | \$50,000 | \$17,879 | \$44,888 | \$27,009 |
| 10000000 | 51309 | Tutoring | \$5,508 | \$10,460 | \$3,642 | \$3,642 | \$1,256 | \$10,212 | \$8,956 |
| 10000000 | 51311 | Curriculum Work | \$17,530 | \$4,821 | \$3,317 | \$10,500 | \$84 | \$2,976 | \$2,892 |
| 10000000 | 51323 | Detention Coverage | \$1,526 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 51327 | Other Additional Compensation | \$0 | \$140 | \$0 | \$0 | \$0 | \$233 | \$233 |
| 10000000 | 51331 | Sick Leave Bonus | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | | | | | | | | |
|----------|-------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| 10000000 | 51332 | Sick Payoff - Non Severance | \$96,895 | \$91,711 | \$48,964 | \$80,000 | \$46,588 | \$79,956 | \$33,368 |
| 10000000 | 51335 | Performance Based Compensation | \$12,500 | \$12,500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 51336 | Class Overage/Weighting | \$12,104 | \$23,309 | \$6,213 | \$6,213 | \$0 | \$23,224 | \$23,224 |
| 10000000 | 51338 | Summer Pay | \$47,684 | \$58,120 | \$56,679 | \$49,830 | \$29,432 | \$58,254 | \$28,822 |
| 10000000 | 51339 | Class Coverage | \$49,807 | \$61,874 | \$38,503 | \$38,503 | \$22,609 | \$61,834 | \$39,225 |
| 10000000 | 51401 | Stipend - Other | \$140,996 | \$115,766 | \$97,025 | \$90,100 | \$82,112 | \$104,100 | \$21,988 |
| 10000000 | 51403 | Stipend - Athletic/Extra Curricular Directors | \$500 | \$1,000 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$1,000 |
| 10000000 | 51404 | Stipend - Athletic Coach/Extra Curricular Advisors | \$221,625 | \$215,267 | \$169,005 | \$210,000 | \$128,757 | \$217,495 | \$88,738 |
| 10000000 | 51406 | Stipend - Event Officials/Personnel | \$18,315 | \$19,505 | \$16,817 | \$21,078 | \$2,415 | \$19,505 | \$17,090 |
| 10000000 | 51407 | Stipend - Mentors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | TOTAL EMPLOYEE COMP-SALARIES | \$29,274,260 | \$30,105,288 | \$29,877,884 | \$30,907,688 | \$30,608,055 | \$31,802,439 | \$1,194,383 |

| | | | | | | | | | |
|---------------------------------------|-------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| EMPLOYEE COMPENSATION-BENEFITS | | | | | | | | | |
| 10000000 | 52101 | Health & Medical Premiums | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 52102 | Life Insurance Premiums | \$95,010 | \$175,562 | \$172,795 | \$184,031 | \$181,573 | \$169,372 | (\$12,201) |
| 10000000 | 52103 | Dental Insurance Premiums | \$277,656 | \$287,527 | \$250,209 | \$267,317 | \$266,028 | \$292,631 | \$26,603 |
| 10000000 | 52109 | Medical Buyback Payments | \$129,747 | \$122,426 | \$118,915 | \$121,495 | \$115,400 | \$115,400 | (\$0) |
| 10000000 | 52112 | Uniform/Clothing Allowance | \$52 | \$0 | \$0 | \$0 | \$0 | \$100 | \$100 |
| 10000000 | 52121 | Health & Medical - Self-Insured - Active | \$4,476,813 | \$4,441,099 | \$4,340,631 | \$4,953,223 | \$4,714,314 | \$5,174,245 | \$459,931 |
| 10000000 | 52122 | Health & Medical - Self-Insured - Retiree | \$2,108,642 | \$2,019,542 | \$1,887,528 | \$2,000,422 | \$1,995,262 | \$1,906,544 | (\$88,718) |
| 10000000 | 52123 | Dental Buyback Payments | \$5,247 | \$5,121 | \$5,100 | \$5,158 | \$5,100 | \$5,100 | \$0 |
| 10000000 | 52125 | Dental Insurance Premiums-Retiree | \$17,349 | \$6,986 | \$3,039 | \$8,625 | \$6,844 | \$3,698 | (\$3,146) |
| 10000000 | 52203 | Teacher/Admin Pension - ERSRI | \$3,041,041 | \$3,256,364 | \$3,392,992 | \$3,592,384 | \$3,589,626 | \$3,697,057 | \$107,431 |
| 10000000 | 52207 | Survivors' Benefits - ERSRI | \$3,116 | \$31,823 | \$31,202 | \$32,767 | \$32,736 | \$32,120 | (\$616) |
| 10000000 | 52208 | MERS Pension | \$679,092 | \$630,467 | \$635,850 | \$728,673 | \$711,824 | \$778,640 | \$66,816 |
| 10000000 | 52213 | DC Contributions - ERSRI | \$21,760 | \$588,007 | \$564,622 | \$589,557 | \$590,479 | \$615,882 | \$25,403 |
| 10000000 | 52218 | DC Contributions - MERS | \$46,523 | \$43,987 | \$45,598 | \$47,067 | \$46,406 | \$50,611 | \$4,205 |
| 10000000 | 52301 | FICA | \$445,837 | \$424,812 | \$421,831 | \$375,763 | \$387,252 | \$412,786 | \$25,534 |
| 10000000 | 52302 | Medicare | \$430,190 | \$416,066 | \$413,402 | \$427,734 | \$413,705 | \$439,619 | \$25,914 |
| 10000000 | 52401 | 403b Contributions | \$6,261 | \$6,000 | \$3,500 | \$6,000 | \$6,000 | \$6,000 | \$0 |
| 10000000 | 52501 | Unemployment Insurance | \$1,728 | \$6,922 | \$25,312 | \$45,000 | \$40,765 | \$40,000 | (\$765) |
| 10000000 | 52710 | Worker's Compensation Premium | \$217,756 | \$214,706 | \$286,357 | \$304,992 | \$297,282 | \$311,092 | \$13,810 |
| 10000000 | 52901 | Cafeteria Plan Fees | \$15,864 | \$15,909 | \$15,440 | \$18,400 | \$16,500 | \$18,400 | \$1,900 |
| 10000000 | 52903 | Tuition Reimbursement - Taxable | \$19,792 | \$11,936 | \$9,800 | \$20,000 | \$9,552 | \$15,000 | \$5,448 |
| 10000000 | 52910 | Auto Allowance | \$0 | \$0 | \$2,400 | \$3,600 | \$3,600 | \$3,600 | \$0 |
| | | TOTAL EMPLOYEE COMP-BENEFITS | \$12,567,474 | \$12,705,262 | \$12,626,524 | \$13,732,207 | \$13,430,248 | \$14,087,897 | \$657,649 |

| | | | | | | | | | |
|--|-------|-------------------------------------|---------|----------|----------|----------|----------|----------|------------|
| PURCHASED PROFESSIONAL SERVICES | | | | | | | | | |
| 10000000 | 53101 | Administrative Support - Purch Serv | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 53102 | Temporary Clerical Support | \$0 | \$750 | \$14,670 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 53204 | Other Therapists | \$0 | \$83,535 | \$86,936 | \$59,851 | \$66,145 | \$60,000 | (\$6,145) |
| 10000000 | 53205 | Psychologists | \$0 | \$18,103 | \$46,881 | \$40,000 | \$58,650 | \$48,000 | (\$10,650) |
| 10000000 | 53207 | Interpreters | \$1,441 | \$1,153 | \$705 | \$2,000 | \$1,050 | \$2,000 | \$950 |

FEBRUARY 8, 2021

| | | | | | | | | | | | |
|---|-------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----|-----|
| 10000000 | 53208 | Orientation/Mobility Specialists | \$0 | \$770 | \$165 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 53209 | Bus Assistants/Monitors | \$341,703 | \$345,413 | \$234,875 | \$358,111 | \$377,205 | \$388,521 | \$11,316 | \$0 | \$0 |
| 10000000 | 53210 | Performing Arts | \$2,183 | \$2,288 | \$530 | \$4,775 | \$245 | \$5,000 | \$4,755 | \$0 | \$0 |
| 10000000 | 53211 | Physical Therapists | \$825 | \$1,983 | \$3,185 | \$3,185 | \$0 | \$4,000 | \$4,000 | \$0 | \$0 |
| 10000000 | 53213 | Evaluations | \$0 | \$4,315 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 53216 | Tutoring Services | \$399 | \$2,652 | \$5,118 | \$10,250 | \$27,348 | \$25,000 | (\$2,348) | \$0 | \$0 |
| 10000000 | 53218 | Student Assistance | \$51,521 | \$83,776 | \$111,057 | \$98,529 | \$97,553 | \$80,000 | (\$17,553) | \$0 | \$0 |
| 10000000 | 53220 | Other Purchased Professional Services | \$0 | \$6,250 | \$25,500 | \$25,500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 53221 | Virtual Classrooms | \$63,608 | \$7,500 | \$25,500 | \$25,500 | \$22,500 | \$25,500 | \$3,000 | \$0 | \$0 |
| 10000000 | 53222 | Web-based Supplemental Instr Prog | \$79,870 | \$194,070 | \$155,405 | \$156,105 | \$179,884 | \$177,000 | (\$2,884) | \$0 | \$0 |
| 10000000 | 53223 | Instructional Teachers | \$40,927 | \$46,596 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 53224 | Personal Care Attendants | \$0 | \$0 | \$38,498 | \$28,498 | \$11,160 | \$28,000 | \$16,840 | \$0 | \$0 |
| 10000000 | 53301 | Professional Development & Training Svs | \$24,874 | \$7,974 | \$12,153 | \$11,763 | \$1,363 | \$12,000 | \$10,637 | \$0 | \$0 |
| 10000000 | 53303 | Conference/Workshop | \$38,256 | \$24,267 | \$9,699 | \$9,699 | \$4,584 | \$9,700 | \$5,116 | \$0 | \$0 |
| 10000000 | 53401 | Auditing/Actuarial Services | \$38,550 | \$42,800 | \$36,000 | \$49,000 | \$43,850 | \$49,000 | \$5,150 | \$0 | \$0 |
| 10000000 | 53402 | Legal Services | \$42,727 | \$110,923 | \$81,541 | \$80,000 | \$236,254 | \$125,000 | (\$111,254) | \$0 | \$0 |
| 10000000 | 53403 | Health Service Providers - Students | \$29,115 | \$23,772 | \$19,530 | \$24,000 | \$11,880 | \$24,000 | \$2,120 | \$0 | \$0 |
| 10000000 | 53404 | Compliance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 53406 | Other Professional Services | \$89,593 | \$36,142 | \$29,450 | \$29,102 | \$29,695 | \$29,000 | (\$695) | \$0 | \$0 |
| 10000000 | 53409 | Negotiations/Arbitration | \$1,800 | \$0 | \$0 | \$2,000 | \$50,000 | \$50,000 | \$0 | \$0 | \$0 |
| 10000000 | 53410 | Police & Fire Details | \$7,806 | \$15,435 | \$9,810 | \$3,978 | \$781 | \$4,000 | \$3,219 | \$0 | \$0 |
| 10000000 | 53411 | Physicians | \$15,000 | \$15,600 | \$15,900 | \$17,000 | \$15,000 | \$17,000 | \$2,000 | \$0 | \$0 |
| 10000000 | 53412 | Dentists | \$3,800 | \$3,800 | \$0 | \$3,800 | \$0 | \$3,800 | \$3,800 | \$0 | \$0 |
| 10000000 | 53414 | Medicaid Claims Provider | \$22,377 | \$19,177 | \$14,776 | \$23,000 | \$18,000 | \$21,000 | \$3,000 | \$0 | \$0 |
| 10000000 | 53416 | Officials/Referees | \$86,508 | \$95,565 | \$0 | \$15,000 | \$6,975 | \$33,130 | \$26,155 | \$0 | \$0 |
| 10000000 | 53417 | Contracted Nursing Serv | \$72,838 | \$109,777 | \$275 | \$0 | \$0 | \$71,500 | \$71,500 | \$0 | \$0 |
| 10000000 | 53501 | Data Processing Services | \$142,832 | \$141,703 | \$228,358 | \$212,207 | \$330,237 | \$300,000 | (\$30,237) | \$0 | \$0 |
| 10000000 | 53502 | Other Technical Services | \$21,920 | \$396 | \$24,387 | \$25,000 | \$25,132 | \$25,000 | (\$132) | \$0 | \$0 |
| 10000000 | 53503 | Testing | \$0 | \$2,312 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 53703 | Accreditation | \$8,056 | \$3,752 | \$13,550 | \$11,050 | \$11,103 | \$11,000 | (\$103) | \$0 | \$0 |
| 10000000 | 53705 | Postage & Shipping | \$7,955 | \$4,982 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 53706 | Catering | \$1,236,784 | \$1,496,864 | \$1,319,910 | \$1,360,403 | \$1,636,594 | \$1,628,151 | (\$8,443) | \$0 | \$0 |
| TOTAL PURCH. PROFESSIONAL SERVICES | | | | | | | | | | | |
| PURCHASED PROPERTY SERVICES | | | | | | | | | | | |
| 10000000 | 54201 | Rubbish Disposal Services | \$21,812 | \$28,216 | \$29,760 | \$31,260 | \$31,004 | \$32,198 | \$1,194 | \$0 | \$0 |
| 10000000 | 54202 | Snow Plowing & Removal Services | \$10,790 | \$11,720 | \$8,696 | \$12,000 | \$12,000 | \$12,000 | \$0 | \$0 | \$0 |
| 10000000 | 54204 | Groundskeeping Services | \$57,019 | \$68,548 | \$84,502 | \$30,000 | \$67,897 | \$70,000 | \$2,103 | \$0 | \$0 |
| 10000000 | 54205 | Rodent & Pest Control Services | \$4,245 | \$4,375 | \$2,110 | \$3,310 | \$3,600 | \$3,300 | (\$300) | \$0 | \$0 |
| 10000000 | 54206 | Cleaning Services | \$2,530 | \$523 | \$2,578 | \$2,578 | \$770 | \$2,575 | \$1,805 | \$0 | \$0 |
| 10000000 | 54310 | Non-Tech Related Maint & Repair | \$57,788 | \$40,742 | \$28,805 | \$59,100 | \$38,129 | \$59,500 | \$1,371 | \$0 | \$0 |
| 10000000 | 54311 | Maintain & Repair - Fixtures & Equipment | \$24,397 | \$9,517 | \$9,054 | \$25,554 | \$28,849 | \$26,065 | (\$2,784) | \$0 | \$0 |
| 10000000 | 54312 | Maintain & Repair - General | \$139,965 | \$101,754 | \$87,612 | \$59,500 | \$35,911 | \$59,500 | \$23,589 | \$0 | \$0 |

| | | | | | | | | |
|----------|-------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 10000000 | 54313 | Maintain & Repair - Non-Student Vehicles | \$2,876 | \$2,197 | \$4,536 | \$1,791 | \$3,036 | \$1,244 |
| 10000000 | 54314 | Maintain & Repair - Student Trans Vehicles | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 54320 | Maintain & Repair - Tech-Related Hardware | \$8,412 | \$5,593 | -\$3,613 | \$0 | \$2,500 | \$2,500 |
| 10000000 | 54322 | Maintenance & Repair-HVAC | \$0 | \$0 | \$19,175 | \$24,208 | \$20,000 | (\$4,208) |
| 10000000 | 54402 | Water | \$60,548 | \$68,478 | \$69,500 | \$79,941 | \$80,000 | \$59 |
| 10000000 | 54403 | Telephone | \$93,090 | \$98,456 | \$96,973 | \$99,000 | \$96,000 | (\$3,000) |
| 10000000 | 54406 | Wireless Communications | \$24,904 | \$29,764 | \$26,433 | \$25,000 | \$25,000 | \$0 |
| 10000000 | 54407 | Internet Connectivity | \$0 | \$0 | \$6,080 | \$31,600 | \$40,000 | \$8,400 |
| 10000000 | 54601 | Rental of Land & Buildings | \$22,513 | \$16,640 | \$10,894 | \$20,000 | \$20,000 | \$0 |
| 10000000 | 54602 | Rental of Equipment & Vehicles | \$107,466 | \$105,183 | \$116,053 | \$60,905 | \$60,000 | (\$905) |
| 10000000 | 54603 | Rental/Lease Computer & Related Equip | \$0 | \$0 | \$205,737 | \$177,000 | \$281,000 | \$104,000 |
| 10000000 | 54604 | Graduation Rentals | \$10,562 | \$12,907 | \$3,850 | \$12,000 | \$15,000 | \$3,000 |
| 10000000 | 54605 | Ice Rink Rentals | \$0 | \$7,840 | \$0 | \$0 | \$8,000 | \$8,000 |
| 10000000 | 54901 | Other Purchased Property Services | \$0 | \$3,975 | \$2,400 | \$2,400 | \$2,400 | \$0 |
| 10000000 | 54902 | Alarm & Fire Safety Services | \$40,970 | \$37,510 | \$56,160 | \$60,110 | \$60,150 | \$40 |
| 10000000 | 54903 | Moving & Rigging | \$350 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 54904 | Vehicle Registration - Non-student Vehicles | \$72 | \$11 | \$39 | \$0 | \$0 | \$0 |
| | | TOTAL PURCHASED PROPERTY SERVICES | \$690,309 | \$653,950 | \$862,336 | \$837,115 | \$978,262 | \$146,147 |

| | | | | | | | | |
|---------------------------------|-------|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| OTHER PURCHASED SERVICES | | | | | | | | |
| 10000000 | 55110 | Student Trans District, Indv, & Public Carrier | \$155 | \$572 | \$0 | \$0 | \$300 | \$300 |
| 10000000 | 55111 | Transportation Contractors | \$2,566,358 | \$2,896,078 | \$2,142,415 | \$3,086,372 | \$3,367,278 | \$275,906 |
| 10000000 | 55121 | Vehicle Registration (Student Trans Vehicle) | \$119 | \$78 | \$0 | \$0 | \$300 | \$300 |
| 10000000 | 55201 | Property/Liability Insurance | \$293,745 | \$283,896 | \$331,594 | \$368,818 | \$395,000 | \$26,182 |
| 10000000 | 55205 | Flood Insurance | \$48,520 | \$57,244 | \$71,436 | \$89,232 | \$91,017 | \$1,785 |
| 10000000 | 55206 | Fleet/Vehicle Insurance | \$6,596 | \$6,450 | \$556 | \$0 | \$6,773 | \$6,773 |
| 10000000 | 55401 | Advertising Costs | \$4,010 | \$3,306 | \$1,885 | \$1,626 | \$2,000 | \$374 |
| 10000000 | 55501 | Printing | \$22,020 | \$11,874 | \$4,308 | \$4,999 | \$5,000 | \$1 |
| 10000000 | 55610 | Tuition to Other School Districts in State | \$289,769 | \$284,393 | \$317,647 | \$421,213 | \$375,000 | (\$46,213) |
| 10000000 | 55630 | Tuition to Private Sources | \$1,284,776 | \$1,268,315 | \$1,189,483 | \$1,537,911 | \$1,569,000 | \$31,089 |
| 10000000 | 55640 | Tuition to Educational Service Agencies in State | \$411,260 | \$347,960 | \$446,231 | \$99,326 | \$103,000 | \$3,674 |
| 10000000 | 55650 | Tuition to Educational Service Agencies Out-State | \$435,344 | \$523,723 | \$535,874 | \$608,275 | \$609,000 | \$725 |
| 10000000 | 55660 | Tuition to Charter Schools | \$40,779 | \$88,097 | \$85,379 | \$69,566 | \$69,585 | \$19 |
| 10000000 | 55690 | Tuition Other | \$0 | \$9,054 | \$4,668 | \$0 | \$0 | \$0 |
| 10000000 | 55705 | Food Service Inspection Services | \$509 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 55801 | Board Travel | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 55803 | Employee Travel - Non-Teachers | \$18,548 | \$14,993 | \$6,299 | \$8,050 | \$12,000 | \$3,950 |
| 10000000 | 55807 | Student Travel | \$2,250 | \$2,490 | \$0 | \$5,500 | \$5,500 | \$0 |
| 10000000 | 55808 | Parent Travel | \$2,206 | \$3,997 | \$5,258 | \$1,054 | \$5,500 | \$4,446 |
| 10000000 | 55809 | Employee Travel - Teachers | \$10,377 | \$9,786 | \$1,817 | \$605 | \$3,000 | \$2,395 |
| 10000000 | 55810 | Travel - Other | \$848 | \$998 | \$0 | \$2,550 | \$1,500 | (\$1,090) |
| | | TOTAL PURCHASED SERVICES | \$5,438,188 | \$5,813,303 | \$5,172,647 | \$6,305,137 | \$6,615,753 | \$310,616 |

SUPPLIES AND OTHER MATERIALS

| | | | | | | | | | |
|----------|-------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| 10000000 | 56101 | General Supplies & Materials | \$302,931 | \$298,743 | \$136,592 | \$217,229 | \$218,406 | \$225,000 | \$6,594 |
| 10000000 | 56112 | Uniform/Wearing Apparel | \$92,815 | \$34,030 | \$0 | \$4,000 | \$3,385 | \$4,000 | \$615 |
| 10000000 | 56113 | Graduation Supplies | \$4,040 | \$2,946 | \$21,410 | \$12,000 | \$12,203 | \$12,000 | (\$203) |
| 10000000 | 56115 | Medical Supplies | \$11,051 | \$9,808 | \$15,260 | \$71,719 | \$18,366 | \$20,000 | \$1,634 |
| 10000000 | 56116 | Athletic Uniforms/Supplies | \$15,458 | \$9,843 | \$8,784 | \$19,744 | \$18,925 | \$19,744 | \$819 |
| 10000000 | 56117 | Honors/Awards Supplies | \$6,579 | \$9,101 | \$1,401 | \$6,161 | \$1,595 | \$6,161 | \$4,566 |
| 10000000 | 56201 | Natural Gas | \$319,975 | \$313,073 | \$294,724 | \$351,600 | \$345,417 | \$351,600 | \$6,183 |
| 10000000 | 56202 | Gasoline | \$6,116 | \$5,330 | \$3,483 | \$7,000 | \$6,800 | \$7,000 | \$200 |
| 10000000 | 56203 | Diesel Fuel | \$227 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 56204 | Propane Gas | \$34 | \$0 | \$71 | \$5,071 | \$4,000 | \$5,000 | \$1,000 |
| 10000000 | 56207 | Maintenance Supplies/Parts | \$3,183 | \$2,093 | \$266 | \$3,000 | \$3,000 | \$3,000 | \$0 |
| 10000000 | 56208 | Bottled Gas | \$0 | \$97 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 56209 | Fuel Oil | \$10,379 | \$17,317 | \$13,838 | \$20,032 | \$10,000 | \$18,000 | \$8,000 |
| 10000000 | 56211 | Maintenance-Other Supplies | \$63,311 | \$60,019 | \$17,742 | \$52,000 | \$31,868 | \$32,000 | \$132 |
| 10000000 | 56213 | Maintenance-Glass | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 56214 | Maintenance-Paint | \$0 | \$0 | \$15,922 | \$21,900 | \$2,759 | \$16,000 | \$13,241 |
| 10000000 | 56215 | Electricity | \$512,433 | \$477,778 | \$406,087 | \$517,568 | \$452,841 | \$480,000 | \$27,159 |
| 10000000 | 56216 | Maintenance-Lumber and Hardware | \$0 | \$0 | \$1,012 | \$1,012 | \$70 | \$1,000 | \$930 |
| 10000000 | 56217 | Maintenance-Plumbing and Heating | \$0 | \$0 | \$3,733 | \$9,141 | \$9,493 | \$10,000 | \$507 |
| 10000000 | 56218 | Maintenance-Electrical | \$0 | \$0 | \$5,419 | \$10,000 | \$7,469 | \$10,000 | \$2,531 |
| 10000000 | 56219 | Custodial Supplies | \$136,701 | \$84,233 | \$97,802 | \$115,000 | \$135,336 | \$115,000 | (\$20,336) |
| 10000000 | 56220 | Materials for Snow & Ice Removal | \$0 | \$1,098 | \$0 | \$4,000 | \$3,583 | \$4,000 | \$417 |
| 10000000 | 56401 | Textbooks | \$137,783 | \$19,277 | \$43,714 | \$43,714 | \$17,581 | \$75,000 | \$57,419 |
| 10000000 | 56402 | Library Books | \$44,038 | \$24,430 | \$2,931 | \$5,500 | \$5,208 | \$5,500 | \$292 |
| 10000000 | 56403 | Reference Books | \$3,301 | \$2,583 | \$60 | \$3,060 | \$3,064 | \$3,060 | (\$4) |
| 10000000 | 56404 | Subscriptions & Periodicals | \$7,385 | \$8,457 | \$3,287 | \$10,500 | \$6,104 | \$10,500 | \$4,396 |
| 10000000 | 56406 | Textbooks - Non-Public | \$5,936 | \$5,766 | \$5,802 | \$5,802 | \$5,552 | \$6,000 | \$448 |
| 10000000 | 56407 | Web-based Software or Databases-Library | \$9,056 | \$17,015 | \$16,988 | \$18,038 | \$16,772 | \$20,000 | \$3,228 |
| 10000000 | 56410 | Dual Enrollment | \$0 | \$1,357 | \$464 | \$0 | \$111 | \$200 | \$89 |
| 10000000 | 56501 | Technology-Related Supplies | \$21,543 | \$21,904 | \$17,014 | \$35,490 | \$71,539 | \$35,500 | (\$36,039) |
| | | TOTAL SUPPLIES AND OTHER MATERIALS | \$1,714,275 | \$1,426,299 | \$1,133,807 | \$1,520,280 | \$1,411,447 | \$1,495,265 | \$83,818 |

PROPERTY AND CAPITAL EXPENDITURES

| | | | | | | | | | |
|----------|-------|---------------------------------------|------------------|------------------|-----------------|-----------------|------------------|-----------------|--------------------|
| 10000000 | 57301 | Vehicles | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10000000 | 57305 | Equipment | \$79,251 | \$37,620 | \$8,884 | \$3,435 | \$22,994 | \$5,000 | (\$17,994) |
| 10000000 | 57306 | Furniture & Fixtures | \$106,571 | \$4,106 | \$451 | \$1,451 | \$965 | \$1,500 | \$535 |
| 10000000 | 57309 | Technology-Related Hardware | \$389,166 | \$385,368 | \$35,460 | \$0 | \$177,281 | \$50,000 | (\$127,281) |
| 10000000 | 57311 | Technology Software | \$350 | \$1,689 | \$7,044 | \$15,961 | \$14,803 | \$15,000 | \$197 |
| | | TOTAL PROPERTY AND CAPITAL EXP | \$575,338 | \$428,783 | \$51,839 | \$20,847 | \$216,043 | \$71,500 | (\$144,543) |

MISC. EXPENDITURES

| | | | | | | | | | |
|----------|-------|--------------------------------|----------|----------|----------|----------|----------|----------|---------|
| 10000000 | 58101 | Professional Organization Fees | \$27,089 | \$28,055 | \$20,523 | \$28,125 | \$22,210 | \$25,000 | \$2,790 |
|----------|-------|--------------------------------|----------|----------|----------|----------|----------|----------|---------|

| | | | | | | | | |
|----------|-------|--|--------------|--------------|--------------|-------------|--------------|--------------|
| 10000000 | 58102 | Other Dues & Fees | \$47,746 | \$43,298 | \$41,215 | \$30,882 | \$14,150 | \$17,850 |
| 10000000 | 58103 | Bank Fees | \$11,397 | \$15,684 | \$13,670 | \$16,500 | \$16,396 | (\$1,396) |
| 10000000 | 58206 | Claims and Settlements | \$750 | \$58,400 | \$750 | \$750 | \$750 | \$0 |
| 10000000 | 58901 | Other Misc Expenses | \$396 | \$230 | \$0 | \$400 | \$0 | \$400 |
| 10000000 | 58902 | Bad Debt | \$7,732 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | TOTAL MISC. EXPENDITURES | \$95,110 | \$145,668 | \$76,158 | \$76,657 | \$53,506 | \$19,644 |
| | | TOTAL GENERAL FUND EXPENDITURES | \$51,561,738 | \$52,775,417 | \$51,121,104 | \$4,622,043 | \$56,493,145 | \$56,752,416 |

| | | | | | | | | |
|--|-------|--|-------------|-------------|-------------|-------------|-------------|------------|
| DEBT SERVICE FUND | | | | | | | | |
| DEBT SERVICE REVENUE | | | | | | | | |
| REVENUE FROM LOCAL GOVERNMENTAL UNITS | | | | | | | | |
| 40000001 | 41210 | Bristol Appropriation/Transfer Debt Service | \$466,008 | \$163,823 | \$590,133 | \$407,868 | \$407,868 | \$44,627 |
| 40000001 | 41210 | Warren Appropriation/Transfer Debt Service | \$191,648 | \$71,555 | \$182,265 | \$182,265 | \$182,265 | \$11,662 |
| REAPPROPRIATED FUND BALANCE | | | | | | | | |
| 40000001 | 41250 | Transfer/Budgeted Use of Fund Balance | \$380,650 | \$977,500 | \$0 | \$54,334 | \$0 | (\$54,334) |
| 40000001 | 43202 | State Housing Aid Reimbursement/Debt Service | \$1,378,875 | \$1,350,772 | \$940,118 | \$937,983 | \$940,828 | \$2,845 |
| | | | \$2,617,181 | \$2,563,650 | \$1,530,251 | \$1,582,450 | \$1,582,450 | \$4,800 |

| | | | | | | | | |
|----------------------------------|-------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| DEBT SERVICE EXPENDITURES | | | | | | | | |
| MISC. EXPENDITURES | | | | | | | | |
| 40010000 | 58311 | Bond Principal Payment | \$1,990,000 | \$2,494,200 | \$1,089,510 | \$1,130,000 | \$1,180,000 | \$50,000 |
| 40010000 | 58322 | Bond Interest Payment | \$627,181 | \$69,450 | \$494,664 | \$452,450 | \$407,250 | (\$45,200) |
| | | TOTAL MISC. EXPENDITURES | \$2,617,181 | \$2,563,650 | \$1,584,174 | \$1,582,450 | \$1,587,250 | \$4,800 |
| | | TOTAL DEBT SERVICE FUND | \$2,617,181 | \$2,563,650 | \$1,584,174 | \$1,582,450 | \$1,587,250 | \$4,800 |
| | | TOTAL GENERAL FUND-DEBT SERVICE ACTUAL/BUDGETED FUNDS | \$54,208,919 | \$55,339,067 | \$52,705,277 | \$56,204,493 | \$56,075,595 | \$58,339,666 |

| | | | | | |
|--|--|--------------------------------|--------------------|-----------------------|--------------------|
| | | | FY21 BUDGET | FY21 PROJECTED | FY22 BUDGET |
| | | revenue | \$54,622,043 | \$55,456,106 | \$54,824,542 |
| | | expenses | \$56,204,493 | \$56,075,595 | \$58,339,666 |
| | | Debt rev from towns & RHousing | \$1,528,116 | \$1,528,116 | \$1,587,250 |
| | | +/- | (\$54,334) | \$908,627 | (\$1,927,874) |

**BRISTOL WARREN REGIONAL SCHOOL DISTRICT
FISCAL YEAR 2022 PRELIMINARY BUDGET SUMMARY**

| | FY2016 | FY2019 | FY2020 | FY2021 | FY2021 | FY21/22 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | Actual | Actual | Actual | Budget | Projected | Prelim Budget |
| | | | | | | Variance |
| Budgeted Revenue | | | | | | |
| Local Town Aid Education/General Fund | \$35,249,321 | \$37,833,039 | \$38,430,046 | \$39,685,000 | \$39,685,000 | \$41,273,400 |
| State Aid for Education | \$15,470,890 | \$14,623,085 | \$14,059,046 | \$13,099,119 | \$14,147,445 | \$12,862,542 |
| Medicaid Reimbursement | \$549,762 | \$475,648 | \$372,934 | \$420,000 | \$320,000 | \$475,000 |
| Interest Income | \$90,718 | \$68,452 | \$52,333 | \$58,866 | \$7,000 | \$45,000 |
| Reappropriated Fund Balance | \$0 | \$0 | \$0 | \$1,186,561 | \$1,186,561 | \$0 |
| Other Revenue | \$231,047 | \$198,490 | \$147,977 | \$162,497 | \$110,100 | \$169,500 |
| Total General Fund Revenue | \$51,591,738 | \$53,198,764 | \$53,062,596 | \$54,622,043 | \$55,456,106 | \$54,824,542 |
| | | | | | | (\$631,564) |
| Housing Aid Reimbursement/Debt Svs | \$1,378,875 | \$1,350,772 | \$940,118 | \$937,983 | \$937,983 | \$940,828 |
| Local Town Aid For Education/Transfer | \$657,656 | \$235,378 | \$590,138 | \$590,133 | \$590,133 | \$646,422 |
| Reappropriated Fund Balance | \$580,950 | \$977,500 | \$0 | \$54,394 | \$54,394 | \$0 |
| Total Debt Services | \$2,617,481 | \$2,569,650 | \$1,630,256 | \$1,592,450 | \$1,592,450 | \$1,587,250 |
| | | | | | | \$4,600 |
| Total General Fund/Debt Service | \$54,209,219 | \$55,768,414 | \$54,692,852 | \$56,204,493 | \$57,038,556 | \$56,411,792 |
| | | | | | | (\$626,764) |
| Budgeted Expenditures: | | | | | | |
| Employee Compensation Salaries | \$29,274,260 | \$30,105,288 | \$29,877,864 | \$30,507,688 | \$30,506,055 | \$31,802,459 |
| Employee Compensation Benefits | \$12,567,474 | \$12,705,262 | \$12,626,524 | \$13,732,207 | \$13,430,248 | \$14,087,897 |
| Purchased Professional Services | \$1,236,784 | \$1,496,864 | \$1,319,910 | \$1,360,403 | \$1,656,594 | \$1,628,151 |
| Purchased Property Services | \$690,309 | \$653,950 | \$862,336 | \$525,488 | \$832,115 | \$978,262 |
| Other Purchased Services | \$5,438,188 | \$5,813,303 | \$5,172,647 | \$6,474,474 | \$6,305,137 | \$146,147 |
| Supplies and Materials | \$1,714,275 | \$1,426,299 | \$1,333,807 | \$1,520,280 | \$1,411,447 | \$6,615,753 |
| Property/Capital Expenditures | \$575,338 | \$428,783 | \$51,899 | \$20,847 | \$216,043 | \$71,500 |
| Miscellaneous Expenditures | \$95,110 | \$145,668 | \$76,158 | \$76,657 | \$53,506 | \$75,150 |
| Total General Fund Expenditures | \$51,691,738 | \$52,773,417 | \$51,121,104 | \$54,622,043 | \$54,493,145 | \$56,752,416 |
| | | | | | | \$2,259,271 |
| Miscellaneous Expenditures | \$2,617,481 | \$2,563,650 | \$1,940,251 | \$1,582,450 | \$1,582,450 | \$1,587,250 |
| Total Debt Services | \$2,617,481 | \$2,563,650 | \$1,940,251 | \$1,582,450 | \$1,582,450 | \$1,587,250 |
| | | | | | | \$4,800 |
| Total General Fund/Debt Service | \$54,209,219 | \$55,339,067 | \$52,061,355 | \$56,204,483 | \$56,075,595 | \$58,339,666 |
| | | | | | | (\$2,130,447) |
| | | | | | | (\$1,927,874) |



BRISTOL WARREN REGIONAL SCHOOL DISTRICT

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Superintendent, Jonathan T. Brice, Ed.D

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151 STATE STREET, BRISTOL RI 02809

(401) 253-4000

**FY22 Budget Reductions Summary
For Public Distribution (February 25, 2021)**

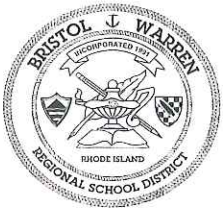
This FY22 Preliminary Budget is based on a projected decrease in state funding of approximately \$1 million and subject to change as additional information becomes available.

Additionally, the FY22 Preliminary Budget does not include the use of Fund balance of approximately \$1.1 million dollars. The Budget maintains the 2+2 fund balance requirement established in school committee policy and does not address capital budget.

| FY22 Preliminary Budget | | |
|--|-----------------------|---------------------------------|
| Total General Fund & Debt Service Revenue | \$56,411,792 | Based on 4% Increase from Towns |
| Total General Fund & Debt Service Expenditures | \$58,339,666 | |
| Projected Deficit | \$ (1,927,874) | |

| Reductions in order to Resolve \$1.9M Deficit if BWRSD receives 4% increase | | | |
|---|--|--|--|
| <u>Proposed Reductions</u> | <u>Number/Type of Position</u> | <u>Total Proposed Reductions/Savings</u> | <u>Impact</u> |
| District Level | 3.4 FTE Positions & Contracted Service | \$374,772 | Eliminating vacant positions, streamlining departments and services. -Digital Learning (1.0 FTE) 89,690 -Network Manager (1.0 FTE) 78,726 -Asst. Facilities (1.0 FTE) 72,000 -Spec Educ Coordinator (0.4 FTE) 31,688 -Child Outreach Screener (Contract Serv) 14,000 -SEL Consultant 30,000 -KMS Dean paid through substitute line 58,668 |
| District Office Consolidation | Eliminate operating costs for Oliver | \$100,000 | Move district offices to MHHS and KMS to achieve operational efficiencies |
| Elementary Level Teachers | 4.0 FTE plus .5 Rdg Spec | \$289,004 | Increase average class size from 15-24 to 19-24; Reduced reading services |
| Middle School Teachers | 4.0 FTE | \$239,004 | Team Model Reorg: Gr. 6 - 3 teams; Gr. 7 & 8 - 2.5 teams; 24 students per section |

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| | | | |
|-------------------------------|--|--------------------|---|
| High School Teachers | 2.25 FTE | \$134,439 | Less inhouse electives, supplemented with increased access to Edgenuity and ACN |
| Clerks | 3.0 FTE | \$187,749 | Reorganization of duties |
| Custodians | 2.0 FTE | \$138,459 | Reorganization of evening coverage |
| Teacher Assistants | 4.0 FTE | \$224,244 | Schedule reorganization |
| Athletics | Supplies/Equipment | \$89,012 | Supplies/equipment (no teams eliminated) |
| Other | Software Subscriptions, Supplies & Materials, and Extracurricular Activities | \$151,191 | Minimize use of paper, markers, etc; less opportunities for afterschool clubs, seek alternate programs for enrichment and intervention. Implement districtwide purchasing and inventory system. |
| TOTAL REDUCTIONS (4%): | | \$1,927,874 | |

| Additional Reductions in order to Resolve \$2.3M Deficit if BWRSD receives 3% increase | | |
|---|--|--|
| <u>Proposed Further Reductions</u> | <u>Total Proposed Reductions/Savings</u> | <u>Impact</u> |
| Other Contractual Services | \$352,450 | Potential reductions due to negotiations |
| Supplies & Materials | \$19,676 | Further reductions in instructional and operational materials. |
| TOTAL REDUCTIONS: | \$372,126 | |
| TOTAL PREVIOUS REDUCTIONS: | \$1,927,874 | |
| TOTAL REDUCTIONS (3%): | \$2,300,000 | |

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| Reductions in order to Resolve \$2.7M Deficit if BWRSD receives 2% increase | | |
|---|--|---|
| Proposed Further Reductions | <u>Total Proposed Reductions/Savings</u> | <u>Impact</u> |
| Other Contractual Services | \$330,733 | Potential reductions due to negotiations |
| Supplies & Materials | \$69,267 | Limited supply of instructional and operational materials |
| TOTAL REDUCTIONS: | \$400,000 | |
| TOTAL PREVIOUS REDUCTIONS | \$2,300,000 | |
| TOTAL REDUCTIONS (2%): | \$2,700,000 | |

| Reductions in order to Resolve \$3.1M Deficit if BWRSD receives 1% increase | | |
|---|--|--------------------------------------|
| Proposed Further Reductions | <u>Total Proposed Reductions/Savings</u> | <u>Impact</u> |
| 1.0 FTE School Counselor | \$59,751 | Caseload 1:375 students (ASCA 1:250) |
| 1.6 FTE Itinerant Positions | \$95,114 | Schedule reorganization |
| 2.0 FTE Teachers | \$119,502 | Schedule reorganization |
| 2.0 FTE TAs | \$112,122 | Schedule reorganization |
| Supplies and Materials | \$13,511 | Further reduction |
| TOTAL REDUCTIONS: | \$400,000 | |
| TOTAL PREVIOUS REDUCTIONS: | \$2,700,000 | |
| TOTAL REDUCTIONS (1%): | \$3,100,000 | |

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| Reductions in order to Resolve \$3.5M Deficit if BWRSD receives 0% increase | | |
|--|---|---|
| Proposed Reductions | <u>Total Proposed Reductions/Savings</u> | <u>Impact</u> |
| Athletics | \$90,622 | Reduction in athletic teams/staff |
| 1.0 FTE School Counselor | \$59,751 | Caseload 1:375 students (ASCA 1:250) |
| 1.0 FTE Music Teacher | \$59,751 | Reduction in band programs |
| .50 FTE World Language | \$29,876 | Reduction in world language offerings |
| Further Reduce Extracurricular Activities | \$20,000 | Limited afterschool programs |
| Further Reductions Technology Subscriptions | \$8,000 | Reduce supplemental programs/tools |
| MHHS Extended Day Program | \$22,000 | Reduction in number of days |
| Specialty Labs (CTE) | \$110,000 | No access to equipment for elective courses |
| TOTAL REDUCTIONS: | \$400,000 | |
| TOTAL PREVIOUS REDUCTIONS: | \$3,100,000 | |
| TOTAL REDUCTIONS: | \$3,500,000 | |

| Other Areas Being Researched for Reductions: | |
|---|--|
| Healthcare | Working with the Trust to review Health care costs |



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151 STATE STREET, BRISTOL RI 02809

(401) 253-4000

MEMORANDUM

Date: February 26, 2021
To: Joint Finance Committee
From: Jonathan T. Brice, Ed.D., Superintendent of Schools
Re: Analysis of Local Aid Projections

Please see below, an analysis of our local aid projections prepared by Diane Brennan, Consulting Chief Financial Officer. The analysis details the budgetary impact to each town based on several scenarios. This is an attempt to provide an understanding of the components for each community as it relates to the funding of the Bristol Warren School District (BWRSD).

The first page calculates the percentage of students in each district over a 13 year average. The average number of students calculates to 62.55% for Bristol and 37.45% for Warren. Beginning with FY 2014, the ADM (average daily membership) was used as compared to previously using the October enrollment numbers.

Page two provides the impact of the cost breakdown as it is calculated for FY 2022. They include a 4%, 3%, 2%, and 1%, increase from the FY 2021 operational expense numbers. Also included is a dollar value increase of \$1,000,000 and a 0% increase over last year's operational expenses.

The first amount on page two is the cost of the budget at the noted level. The second number is the other revenue received by the district and the third number is the categorical aid (i.e. high-cost special education, regional transportation) received from the State of Rhode Island. The next number is the operational costs for the communities including revenue from state aid.

Page two begins with a breakdown based on population to distribute the cost to each community. In the first example, to fund a net operational budget of \$52,618,123 (the local cost and state aid) Bristol would be responsible for \$32,912,636 and Warren for \$19,705,487. The cost to run the BWRSD is offset by funds from the State of Rhode Island. Based on the information from the state, the breakdown of state aid to each community is listed in the state aid column. For Bristol the amount is \$4,842,340 and Warren is \$6,493,383. Of note, this is the amount requested by RIDE and found on the RIDE website for FY 2022 and not a final number.

The next column on page two removes the state aid component to come to a new contribution for each community. The new amount is calculated and a revised percentage of costs is determined using the state aid funds. The cost of debt service is allocated using the revised percentage number as well.

The third and last page is a summary of the distribution of revenue based on expenditure levels by community. The first line indicates the total cost at each level defined. The next section is the percentage and dollar increase to each town. This is based on operational cost and debt service. The box below breaks down the operational and debt costs individually. The box at the bottom of the page is the current amount by community for comparison. Of note is the total cost of debt for the upcoming year is allocated to both communities.

JTB:db

October 1st Enrollment by Town - 1992 - 2014
June ADM - 2014-2022

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | AVERAGE | |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|---------|-----------|
| | FY10 | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY22 | FY21 |
| | 10/1/2008 | 10/1/2009 | 10/1/2010 | 10/1/2011 | 10/1/2012 | 10/1/2013 | 6/1/2014 | 6/1/2015 | 6/1/2016 | 6/1/2017 | 6/1/2018 | 6/1/2019 | 6/1/2020 | 13 YR | 13 YR AVE |
| STOL | 2,271 | 2,298 | 2,265 | 2,233 | 2,249 | 2,120 | 2,106 | 2,041 | 2,033 | 1,944 | 1,942 | 1,943 | 1,970 | 2,104 | 2,129 |
| | 64.2% | 64.2% | 64.0% | 63.6% | 65.4% | 61.9% | 62.1% | 61.4% | 61.9% | 61.3% | 60.8% | 60.6% | 61.0% | 62.55% | 62.8% |
| RREN | 1,236 | 1,281 | 1,273 | 1,280 | 1,192 | 1,304 | 1,284 | 1,281 | 1,250 | 1,228 | 1,252 | 1,263 | 1,219 | 1,260 | 1,261 |
| | 35.8% | 35.8% | 36.0% | 36.4% | 34.8% | 38.1% | 37.9% | 38.6% | 38.1% | 38.7% | 39.2% | 39.4% | 39.0% | 37.45% | 37.2% |
| TAL | 3,473 | 3,579 | 3,538 | 3,513 | 3,441 | 3,424 | 3,390 | 3,322 | 3,283 | 3,172 | 3,194 | 3,206 | 3,129 | 3,364 | 3,290 |
| Change N/A | 0.24% | -0.04% | 0.19% | 0.46% | -1.80% | 3.44% | -0.21% | 0.69% | -0.49% | 0.64% | 0.48% | 0.20% | -0.44% | | |

| | Budget Req | Other Sources | Categorical Aid | Town & State | State Aid | | |
|----------------|------------|---------------|-----------------|-------------------|-------------------|-------------------|----------------|
| At 4% | 54,824,542 | 689,600 | 1,516,819 | 52,618,123 | 11,345,723 | | |
| | Bristol | 62.55% | | 32,912,636 | 4,852,340 | 28,060,296 | 439,490 |
| | Warren | 37.45% | | 19,705,487 | 6,493,383 | 13,212,104 | 206,932 |
| | | | | <u>52,618,123</u> | <u>11,345,723</u> | <u>41,272,400</u> | <u>646,422</u> |
| | | | | | | 67.99% | |
| | | | | | | 32.01% | |
| At 3% | 54,427,692 | 689,600 | 1,516,819 | 52,221,273 | | | |
| | Bristol | 62.55% | | 32,664,406 | 4,852,340 | 27,812,066 | 439,831 |
| | Warren | 37.45% | | 19,556,867 | 6,493,383 | 13,063,484 | 206,591 |
| | | | | <u>52,221,273</u> | <u>11,345,723</u> | <u>40,875,550</u> | <u>646,422</u> |
| | | | | | | 68.04% | |
| | | | | | | 31.96% | |
| At \$1,000,000 | 54,237,142 | 689,600 | 1,516,819 | 52,030,723 | | | |
| | Bristol | 62.55% | | 32,545,217 | 4,852,340 | 27,692,877 | 439,997 |
| | Warren | 37.45% | | 19,485,506 | 6,493,383 | 12,992,123 | 206,425 |
| | | | | <u>52,030,723</u> | <u>11,345,723</u> | <u>40,685,000</u> | <u>646,422</u> |
| | | | | | | 68.07% | |
| | | | | | | 31.93% | |
| At 2% | 54,030,842 | 689,600 | 1,516,819 | 51,824,423 | | | |
| | Bristol | 62.55% | | 32,416,177 | 4,852,340 | 27,563,837 | 440,179 |
| | Warren | 37.45% | | 19,408,246 | 6,493,383 | 12,914,863 | 206,243 |
| | | | | <u>51,824,423</u> | <u>11,345,723</u> | <u>40,478,700</u> | <u>646,422</u> |
| | | | | | | 68.09% | |
| | | | | | | 31.91% | |
| At 1% | 53,633,992 | 689,600 | 1,516,819 | 51,427,573 | | | |
| | Bristol | 62.55% | | 32,167,947 | 4,852,340 | 27,315,607 | 440,534 |
| | Warren | 37.45% | | 19,259,626 | 6,493,383 | 12,766,243 | 205,888 |
| | | | | <u>51,427,573</u> | <u>11,345,723</u> | <u>40,081,850</u> | <u>646,422</u> |
| | | | | | | 68.15% | |
| | | | | | | 31.85% | |
| At 0% | 53,237,142 | 689,600 | 1,516,819 | 51,030,723 | | | |
| | Bristol | 62.55% | | 31,919,717 | 4,852,340 | 27,067,377 | 440,896 |
| | Warren | 37.45% | | 19,111,006 | 6,493,383 | 12,617,623 | 205,526 |
| | | | | <u>51,030,723</u> | <u>11,345,723</u> | <u>39,685,000</u> | <u>646,422</u> |
| | | | | | | 68.21% | |
| | | | | | | 31.79% | |

**Analysis of Revenue Changes
Impact to Bristol and Warren based on Pro-ration Formula**

| Revenue | At 4% | At 3% | At \$1,000,000 | At 2% | At 1% | At 0% |
|-------------|---------------|---------------|----------------|---------------|---------------|---------------|
| Total Town | \$ 41,272,400 | \$ 40,875,550 | \$ 40,685,000 | \$ 40,478,700 | \$ 40,081,850 | \$ 39,685,000 |
| Bristol | 2.23% | 1.33% | 0.89% | 0.42% | -0.48% | -1.25% |
| Warren | 7.97% | 6.75% | 6.17% | 5.54% | 4.32% | 3.25% |
| \$ Increase | 1,587,400 | 1,190,550 | 1,000,000 | 793,700 | 396,850 | - |
| Bristol | 612,444 | 364,214 | 245,025 | 115,985 | (132,248) | (380,475) |
| Warren | 974,956 | 826,336 | 754,975 | 677,715 | 529,095 | 380,475 |
| Oper & Debt | | | | | | |
| Bristol | 28,500,293 | 28,252,063 | 28,132,874 | 28,003,834 | 27,755,604 | 27,507,374 |
| Warren | 13,418,529 | 13,269,909 | 13,198,548 | 13,121,288 | 12,972,668 | 12,824,048 |
| \$ | 41,918,822 | \$ 41,521,972 | \$ 41,331,422 | \$ 41,125,122 | \$ 40,728,272 | \$ 40,331,422 |

| | | | | | | |
|------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Debt | \$ 646,422 | \$ 646,422 | \$ 646,422 | \$ 646,422 | \$ 646,422 | \$ 646,422 |
| Bristol | 439,997 | 439,997 | 439,997 | 439,997 | 439,997 | 439,997 |
| Warren | 206,425 | 206,425 | 206,425 | 206,425 | 206,425 | 206,425 |
| Operations | \$ 41,272,400 | \$ 40,875,550 | \$ 40,685,000 | \$ 40,478,700 | \$ 40,081,850 | \$ 39,685,000 |
| Bristol | 28,060,296 | 27,812,066 | 27,692,877 | 27,563,837 | 27,315,607 | 27,067,377 |
| Warren | 13,212,104 | 13,063,484 | 12,992,123 | 12,914,863 | 12,766,243 | 12,617,623 |

| | |
|-----------------|----------------------|
| 2021 Operations | |
| Bristol | 27,447,852 |
| Warren | 12,237,148 |
| | <u>\$ 39,685,000</u> |
| Debt | |
| Bristol | 407,868 |
| Warren | 182,265 |
| BWRSD | 54,334 |
| | <u>\$ 644,467</u> |