

Introduction

Dawn, as I outlined in my email to you, I was not able to compile questions for OpenGov by the deadline. The questions were compiled and developed before the meeting after analyzing the recent numbers provided by SPSs and the Town. Unfortunately, due to time issues, I was not able to ask these questions during the meeting. I do not believe that most of the questions are structured for ClearGov because many of them are structural in nature, and not GL (line item) related.

Opening Thoughts

- 1) Moving Forward
 - a) BFRB
 - Our responsibility as the BFRB members focuses on providing oversight and analysis specifically to the budget and fiscal matters for the Town.
 - While considering ...
 - ... The ultimate mission is to provide the best services for the most efficient cost to the residents and visitors.
 - ... For SPSs, that mission becomes specific to the education and safety of our students. A quality education.
 - Tantamount for a society to operate with its workers that are educated and skilled.
 - During my questions, I may ask you to state your answers “on the record” with promises to maintain professionally as a fiduciary of education, SPSs and of the Town.
 - b) Mission to Resources model

Initial Questions

- 1) 2023-03-14_School Department Spreadsheet Version from Danielle.
 - a) I have analyzed the spreadsheet provided includes FY2023 Adopted (Column G) and FY2023 Amended (Column H).
 - Appreciate the Department’s transparency in maintaining both the Adopted and Amended budgets. This process provides a significant amount of transparency in both the operational budgeting process as well as the analysis of the budgeting process required by the BFRB.
 - b) Adopted vs. Amended budgets.
 - The difference between the adopted budget and the amended budget is \$2,047,158 (33,157,022 vs. 35,204,180).

➤ ***The response to the previous question. For subsequent responses, just hit <Enter> after the bullet and the “Response” style will be use and automatically change the format.***
 - Total School Department ... \$41,224,800 vs. \$43,059,265 (difference of \$1,834,465).
 - Please explain the details of the increase in the process of adjustments? Where were these funds expended?
 - c) There was a transfer from the Fund Balance of \$2,049,417.
 - Why?

Town of Smithfield – Budget and Financial Review Board

FY2024 Budget – School Department

Questions Without Time from BFRB Meeting

April 19, 2023

- 2) Recommended vs. Revised Budgets (Columns J, K)
 - a) The totals for these columns are equal (\$43,810,445).
 - b) However, some line items have been changed.
 - I have some detailed questions. However, an overall question. What changed between the “request” and the “revised” columns? How did these changes alter your budget process?
 - c) Benefits
 - The entire benefits section has individual line items that increase and decrease. Need additional details on why the individual line items increase and decrease. Maybe we need to discuss this with Randy in terms of the Town’s budget for benefits.
 - Can you provide some details on the reduction of \$86,854 was calculated?
 - d) Special education
 - Can you provide the details (drivers) for a \$90,185 increase?
 - Instructional Teachers (\$58,900)?
 - Therapists (\$31,285)?
 - What numbers (enrollment drivers) changed in such a short period of time?
- 3) What is the status of the ESSER grant from the US Federal Government?
 - a) Can you provide us with details on the following:
 - The amount of money approved and granted to SPSs?
 - For the ventilation and the “catch up” teaching issues?
 - b) Funds availability
 - Are any of these funds being received this year?
 - For FY2025?
 - When do the funds need to be used?
 - c) What will the effect of the “catch up” funds be on the budget values?
 - Now and in the future? Are they just spending with no residual effects to future years (additional labor that needs to be hired and institutionalized in the operating budget)?

Specific Questions on Account Line-Items

- 1) Enrollment Numbers
 - a) Discuss the Enrollment Statistics
 - I have the 10/1/22 RIDE/DOE enrollments.
 - b) What are your enrollment drivers for the following categories:
 - In-District, residents
 - In-District, non-residents (inbound tuition payments)
 - Home School
 - Paid, Out-Of-District (outbound tuition payments)
 - What are your estimates of enrollment drivers (as noted above) for your budget submission?
- 2) Instructional Teachers (General, Special Education, Vocational)
 - a) Please identify the contractual increases for certified personnel (Instructional Teachers)?
 - $12.134.431 + 3,338,731 + 438,361 = \$12,911,583$

- How do those percentage increases correspond to the numbers included in the three categories of education? Percentage increases?
- What are the number of retirements, increases and open positions included in your estimate?
- b) Other contractual (union) labor categories?
 - Percentage increases for the next fiscal year?
 - What are the number of retirements, increases and open positions included in your estimate?
- 3) Transportation
 - a) At the SPS SC meeting, the transportation contract was discussed.
 - What is the status of the contract negotiation?
 - b) Effect on the Budget from the Final Contract
 - You are anticipating a 21% increase (\$377k) increase?
 - If you could negotiate a better contract, what would you do with the savings?
- 4) Program Management
 - a) What is the purpose of this account?
 - b) You have requested a 45% increase (\$206K).
 - Please provide the drivers and values associated with this budget increase.
- 5) Therapists, Psychologists, Evaluators, Personal Attendants & Social Workers
 - a) You have requested a 19% increase (\$317K).
 - Between this account and the PM account increase, that is a \$525K increase.
 - Please provide the drivers and values associated with this budget increase. Number of visits? Number of hours of contact? Is there an increase in “driver” number contacts with these students? What is the trend on these services from last year?
- 6) Special Education
 - a) Transportation
 - What is the rider and/or enrollment drivers for this line item?
- 7) New Education Initiatives
 - a) Institutionalized line items in the budget
 - Where is the “connection” between the expenses and the resources?
 - b) CTEs
 - Is the Culinary Arts CTE in this budget?
 - **KJS: I will add here that you answered this question that it is not in FY2024 budget.**
 - c) RICAS Initiatives
 - What specific budget items and resources are targeted to change the direction and trend of various education skills for students? The resources? What line items?
 - d) Other Initiatives?
 - Other CTEs?
 - **KJS: I am assuming that there are no plans for CTEs in FY2024.**
 - To redirect non-Smithfield students to attend SPSs?
 - To prevent Smithfield students to return to SPSs?