

Rhode Island Education Aid



House Fiscal Advisory Staff
September 2022

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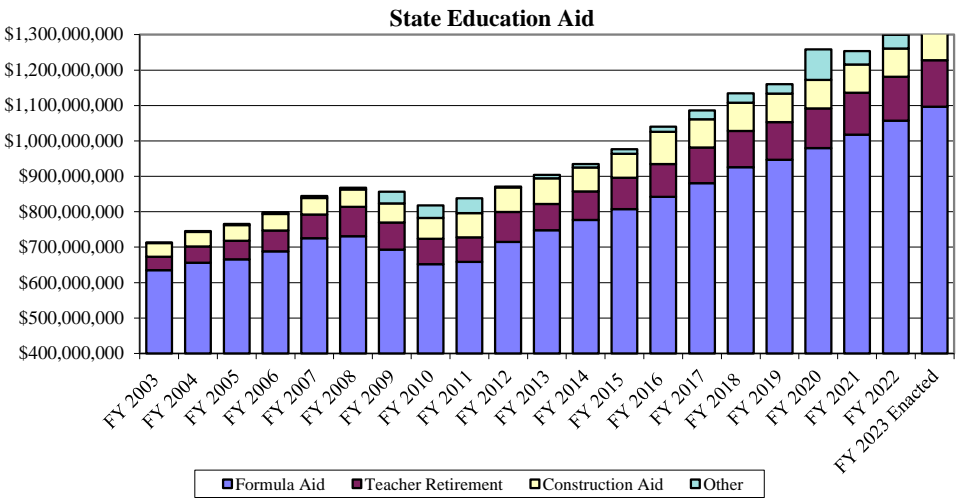
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State Education Aid

Introduction

Rhode Island Education Aid is an annual publication of the House Fiscal Advisory Staff. It provides information on state aid to education. The Assembly enacted \$1,406.0 million for FY 2023 total aid for local school districts. Funding includes \$1,096.9 million in direct distributions to local school districts, \$38.6 million in categorical funding, \$1.0 million in other aid for distribution by the Department of Elementary and Secondary Education, \$130.9 million for the state’s contribution to teacher retirement, and \$138.5 million for school construction costs.



The 2010 Assembly adopted a funding formula to be effective with the FY 2012 budget that distributes aid to all districts, charter schools and the state schools: Davies Career and Technical School and the Metropolitan Career and Technical School. It is based on the principle that the money follows the student and includes a core instruction amount per pupil that every student will receive, a single poverty weight as a proxy for student supports, and a state share ratio that considers the district’s ability to generate revenues and its poverty concentration. There is no minimum share in the formula. There has been a redistribution of aid among communities with some getting less aid than prior years. Group home aid is paid on a per-bed basis, adjusted for the impact of the funding formula.

The funding plan also allows for additional support from the state to districts for high-cost special education students, career and technical programs, early childhood education programs, transportation costs and a limited two-year bonus for regionalized districts. The 2018 Assembly also established a voluntary three-year pilot program to support school resource officers beginning in FY 2019; FY 2021 was the final year of funding. The 2021 Assembly enacted legislation to permanently provide additional transition support for districts with at least 5.0 percent of students enrolled in charter or state schools.

Similar to action by the 2021 Assembly, the 2022 Assembly enacted legislation to hold districts harmless from the impacts of the coronavirus emergency on student enrollments for FY 2023 only. Local education agencies will receive aid based on student enrollment in either March 2020, 2021 or 2022, whichever is greater, adjusted for students enrolling in new and expanding charter schools since FY 2022 and FY 2023. The student success factor amount for traditional school districts reflects the percentage of students in poverty in either March 2020, 2021 or 2022, whichever is greater. For schools of choice, the student success factor amount reflects the number of students in poverty for the year in which total enrollment is greater.

The FY 2022 funding formula used the greater of March 2020 or 2021 enrollment, adjusted for charter school growth, to counter the effect of pandemic enrollment declines on the distribution of funding formula aid. Data collected in March 2021 showed nearly 4,000 fewer students were enrolled in public schools than in March 2020. October 1, 2021 data showed further decline of 1,271 students for total enrollment of 137,069 students. The decline for children in poverty was twice that rate. This likely relates to the data collection for this metric, which is partially based on school lunch applications. Data collected in March 2022 showed total student enrollment of 137,556, including 62,335 students in poverty. Enrollment for students in poverty declined by 6,012. Again this is likely related to data collection issues via school lunch applications.

For FY 2023, these enrollment issues depressed data used to calculate the share ratio because it uses June student enrollment and the number of students in poverty. This caused the state share ratios for wealthier communities to grow while falling for other communities because it is a relative measure. This was contrary to the equity intent of the formula. To avoid that, the enacted legislation also maintains the FY 2022 state share ratio for FY 2023.

The funding formula calculation for FY 2023 uses a per pupil core instruction amount of \$11,050. Consistent with Rhode Island General Law, the core instruction amount is calculated using average expenditure and enrollment data from Rhode Island, Massachusetts, Connecticut, and New Hampshire from the National Center for Education Statistics. Specific expenditures used in the calculation are instruction and support services for students, general administration, school administration, and other support services.

This report examines the programs through which the state has distributed its support for local school districts in prior decades, funding for which is summarized in the previous table. It offers a “How Rhode Island Compares” section. Historic and recent themes and issues in the debate over education aid in recent decades are highlighted in a special section. It also includes state and local education spending as a percent of personal income and analysis of the school budget dispute resolution process often referred to as the Caruolo Act. There is a description of the adjusted EWAV (equalized weighted assessed valuation) calculation in the Glossary of Terms section as well as a description of the calculation and distribution of enacted education aid to districts, charter and state schools located in Appendix I.

How Rhode Island Compares

In Rhode Island, for FY 2020, the state provided 40.2 percent of public school revenue from its own sources. Local communities contributed, primarily through property taxes, 52.2 percent, and federal funds were 7.6 percent of total revenue. This is shown in the table below.

FY 2020 Share of Public School Revenue			
	State	Local	Federal
Rhode Island	40.2%	52.2%	7.6%
New England	46.9%	47.7%	5.5%
US Average	47.0%	45.5%	7.5%

For FY 2020, the local contribution for public education in Rhode Island was 52.2 percent, which is greater than the New England average of 47.7 percent and the national average of 45.5 percent. New England as a region was 2.2 percent more than the national average. New Hampshire had the highest percentage of local resources at 64.1 percent and Hawaii had the lowest percentage at 1.5 percent.

Federal funds were higher in Rhode Island than the New England average of 5.5 percent and similar to the national average of 7.5 percent. As a whole, the share of revenues from federal sources in New England is less than the national average.

For FY 2020, Rhode Island ranked 40th in state support for public education and 13th in local support. This means that Rhode Island ranks among the top in the nation when it comes to local funding of public education and among the bottom when it comes to state support. The following tables, based upon data reported by the United States Census Bureau, show this distribution for FY 2010, FY 2015, and FY 2020. Rhode Island's ranking of state support only slightly improved from 46th in FY 2010 to 44th in FY 2015; it has continued to improve since then, ranking 40th in FY 2020.

State Share of Public School Revenue				
	New			
	RI	England	US	RI Rank
FY 2010	33.6%	45.3%	43.5%	46
FY 2015	38.8%	47.0%	51.5%	44
FY 2020	40.2%	46.9%	47.0%	40

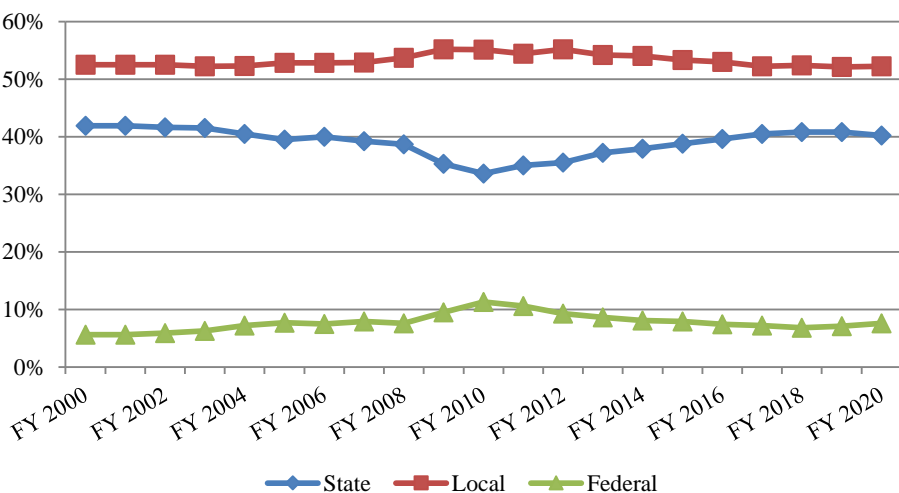
For FY 2020, 40.2 percent of Rhode Island education funding was from state sources. Vermont had the greatest percentage of funding from state sources at 90.8 percent and New Hampshire had the lowest percentage at 31.2 percent.

Local Share of Public School Revenue				
	New			
	RI	England	US	RI Rank
FY 2010	55.1%	45.2%	44.0%	4
FY 2015	53.3%	47.2%	39.6%	12
FY 2020	52.2%	47.7%	45.5%	13

Between FY 2010 and FY 2020, the state's contribution increased 660 basis points from 33.6 percent to 40.2 percent; the local contribution decreased by nearly one-third of that amount, or 290 basis points from 55.1 percent in FY 2010 to 52.2 percent in FY 2020. Nationally, average state contributions increased from 43.5 percent in FY 2010 to 47.0 percent for FY 2020; local contributions also increased during the same time period from 44.0 percent to 45.5 percent.

Federal Share of Public School Revenue				
	New			
	RI	England	US	RI Rank
FY 2010	11.3%	9.4%	12.5%	34
FY 2015	7.9%	5.9%	8.9%	29
FY 2020	7.6%	5.5%	7.5%	26

Nationally, the federal share has fallen 500 basis points in the ten-year period, from 12.5 percent in FY 2010 to 7.5 percent in FY 2020. The decline from 12.5 percent in FY 2010 largely reflects the 2009 American Recovery and Reinvestment Act (stimulus funding), most of which expired during FY 2012. For Rhode Island, the federal commitment declined by 370 basis points in that ten-year period from 11.3 percent to 7.6 percent. For New England, federal contributions fell 390 basis points from 9.4 percent in FY 2010 to 7.5 percent in FY 2020.



The previous chart shows historical revenue distribution for Rhode Island by source of funds from FY 2000 through FY 2020. The impact of the recession in 2008 is reflected in the decrease in state support in FY 2009 and FY 2010.

Another way to evaluate education funding nationally is to compare per pupil spending. In FY 2020, the average per pupil spending in Rhode Island was \$16,857. This is 8.5 percent less than the New England average of \$18,428 and 24.9 percent greater than the national average of \$13,494. Regionally, only the Mid-Atlantic states, at \$21,110 per pupil, had higher per pupil costs than New England states. It should be noted that New York and New Jersey, both Mid-Atlantic states, had the nation’s highest and fourth highest per pupil expenditures, at \$25,519 and \$20,670, respectively. Connecticut and Vermont were the second and third highest at \$21,346 and \$20,838, respectively.

Per Pupil Spending				
	New			
	RI	England	US	RI Rank
FY 2010	\$ 13,699	\$ 13,812	\$ 10,615	9
FY 2015	\$ 15,179	\$ 15,857	\$ 11,726	8
FY 2020	\$ 16,857	\$ 18,428	\$ 13,494	11

Regional data on per pupil spending for FY 2010, FY 2015 and FY 2020 is illustrated in the following table. The ten-year change column displays the percent change from FY 2010 to FY 2020.

Per Pupil Spending				
	FY 2010	FY 2015	FY 2020	10 Year Change
Mid Atlantic	\$ 16,151	\$ 18,053	\$ 21,110	30.7%
Mid West	10,389	11,268	12,894	24.1%
New England	13,812	15,857	18,428	33.4%
Pacific	11,198	12,934	15,264	36.3%
Rocky Mountains	9,176	9,460	10,871	18.5%
South	9,648	10,090	11,515	19.4%
US Average	10,615	11,726	13,494	27.1%
<i>Rhode Island</i>	<i>\$ 13,699</i>	<i>\$ 15,179</i>	<i>\$ 16,857</i>	<i>23.1%</i>

Over the ten-year period from FY 2010 to FY 2020, per pupil spending in Rhode Island increased 23.1 percent from \$13,699 for FY 2010 to \$16,857 for FY 2020. In New England, per pupil spending increased 33.4 percent in this period. Nationally, the increase was 27.1 percent, growing from \$10,615 in FY 2010 to \$13,494 in FY 2020. Factors such as teachers’ salaries and benefit packages including retirement, student poverty and the cost of living affect the cost of educating children and can explain some of the difference in per pupil cost regionally.

While Rhode Island ranked 11th highest in per pupil spending nationally for FY 2020, when state funds alone are used as the measure, that ranking decreases to 24th. This has fluctuated

annually from as low as 30th in FY 2010 to as high as 21st and 22nd for a few years. State spending in Rhode Island was \$7,866 per pupil in FY 2020. This is 22.3 percent less than the New England average of \$10,126 per pupil, although Vermont’s \$21,400 raises New England’s average significantly. With the passage of Act 60 in 1997, Vermont adopted changes to its funding formula, shifting most of the responsibility from local governments to the state. While local governments continue to contribute to education, that funding is significantly less than what had been collected previously.

FY 2020	State Spending Per Pupil	Change from Prior Year
Mid Atlantic	\$ 10,301	3.0%
Mid West	\$ 7,665	3.3%
New England	\$ 10,126	4.3%
Pacific	\$ 11,950	5.0%
Rocky Mountains	\$ 6,935	4.9%
South	\$ 6,274	2.3%
US Average	\$ 10,825	32.5%
<i>Rhode Island</i>	<i>\$ 7,866</i>	<i>0.6%</i>

The FY 2023 budget includes \$1,096.9 million for direct aid to local school districts, an increase of 53.4 percent from the first year of the formula. The funding formula costs are driven by enrollment, wealth, and the core instruction amount. Since FY 2012, the per pupil core instruction amount has increased by \$2,717 or 32.6 percent, which is an annual increase of 3.0 percent. Aid per student has increased by \$2,293 or 42.5 percent during that same period, which is an annual increase of 3.9 percent. The table below shows these changes, as well as changes to enrollment, students in poverty, and average state share ratio since the first year of the funding formula.

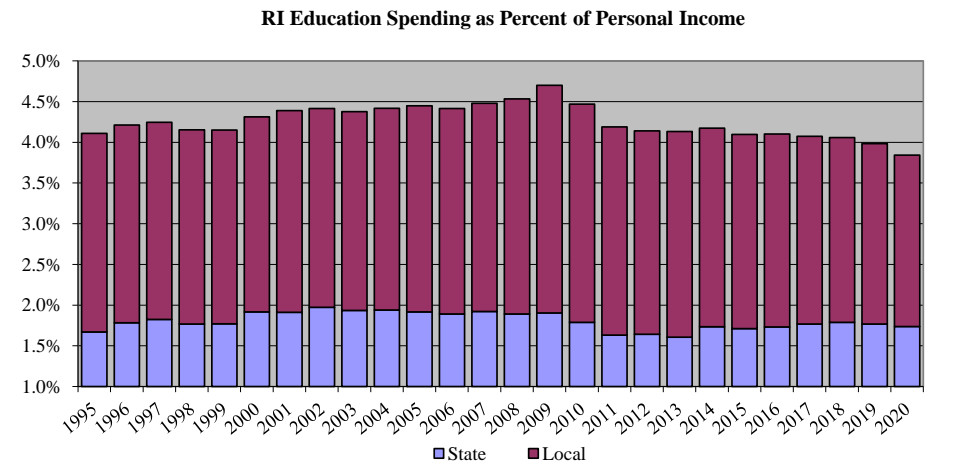
	FY 2012	FY 2017	FY 2020	FY 2022 Final¹	FY 2023 Enacted²	Chg. to FY 2012	Chg. to FY 2017	% Average Annual Change
Per Pupil Core Amount	\$ 8,333	\$ 9,100	\$ 9,871	\$10,635	\$11,050	\$2,717	32.6%	3.0%
Student Enrollment	140,913	141,278	142,306	142,426	142,424	1,511	1.1%	0.1%
Students in Poverty	63,446	69,630	67,972	68,099	68,212	4,766	7.5%	0.7%
Highest State Share Ratio	92.6%	94.4%	94.8%	95.4%	95.4%	2.8%	3.0%	0.3%
Avg. State Share Ratio	38.7%	39.4%	38.4%	38.1%	38.1%	-0.6%	-1.6%	-0.1%
Avg. Weighted State Share Ratio	52.5%	55.5%	55.0%	55.3%	55.3%	2.8%	5.3%	0.5%
Aid Per Student	\$ 5,393	\$ 6,202	\$ 6,737	\$ 7,402	\$ 7,686	\$2,293	42.5%	3.9%

¹ Uses the greater of March 2020 or March 2021 enrollment, adjusted for charter school growth.

² Uses the greater of three years enrollment, adjusted for charter school growth, & the FY 2022 state share ratio.

The formula provides a 40.0 percent weight for each student in poverty. The state share is determined using two factors: the full value of local property and the median family income as determined by the last five years of census data. Among all communities, the average state share ratio for FY 2023 is 38.1 percent. When weighted for the number of students, the average state share ratio is 55.3 percent; it was 52.5 percent when the formula began.

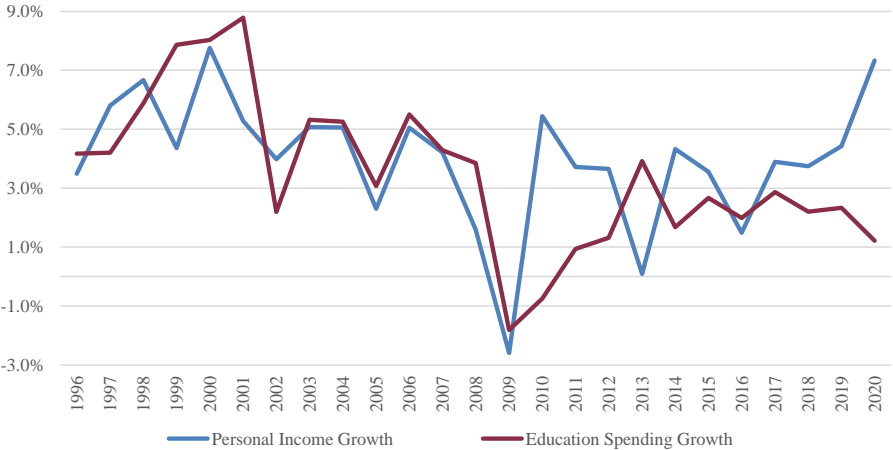
State and Local Education Spending as a Percent of Personal Income. Another way to measure spending is by comparing it to a state’s overall wealth. One useful measure of that wealth is total personal income. The following table shows elementary and secondary education spending in Rhode Island as a percent of personal income for the period 1995 through 2020. Education expenditure data are from the United States Census Bureau while personal income data are from the Bureau of Economic Analysis.



State and local spending on elementary and secondary education was 3.9 percent of personal income from non-federal sources in 1992 and slowly increased annually, reaching a high of 4.5 percent in 2001. It settled at 4.4 percent for several years reaching 4.5 percent again in 2008 and 2009. Since then, it has remained at or above 4.0 percent; the current level for 2020 is 3.7 percent.

The state and local shares of elementary and secondary education spending as a percent of personal income followed similar patterns though the changes in local shares were somewhat less volatile. For additional context, the next graph shows the growth rates for personal income and education spending in the same period.

Growth in Personal Income and Education Spending



Historical Perspective and National Debate

Rhode Island's education aid history, like that of most states, has been characterized by the debate over the state's role in the financing of education. Since nearly half of all resources for education nationally are raised at the local level, states' attempts to distribute their share of support, in the 1970s and 1980s, were focused on reducing the disparities that exist among school districts' ability to raise local revenues. Those attempts were marked by a tension between the divergent notions of education equity. In the 1990s, the debate broadened to consider "equity" as equal outcomes and the concept of adequacy of resources emerged as the major funding issue.

The extent to which states have addressed local funding disparities has been the subject of legal challenges in 45 states since the 1971 landmark California case, *Serrano v. Priest*, which declared California's public school finance system unconstitutional. The California State Supreme Court found that the system violated the state's equal protection clause because education quality had become a function of the wealth of a child's parents.

California responded by implementing a public education finance system called Foundation Support. The basic idea of a foundation program is that the state sets a minimum per pupil spending level and a common local tax effort. The state then pays the difference between the revenues generated through this local tax effort and the minimum spending level. Such a system does guarantee equal funding at the minimum level, but a second court challenge resulted because wealthier districts could raise and spend much more than the guarantee level and therefore, education quality remained a function of local school district wealth. In the final appeal of *Serrano v. Priest* in 1986, the Appellate Court declared California's system constitutional because it took steps to reduce the final per pupil expenditure disparities across districts to what the courts said should be "insignificant differences."

As with the California case, challenges to other state systems have generally claimed that, to the extent that the states' constitutions require the provision of education, these spending disparities violate the equal protection guarantee. Most litigation has centered on equity, in particular, the equality of per pupil expenditures across school districts. Courts often examine the distribution of state aid in relationship to the ability of local school districts to raise local revenues. Roughly half of the constitutional challenges since the California case have prevailed. Prevailing challenges typically cite the state's limited responsibilities in the provision of education and the compelling interest in local control of education.

Similarly, the Rhode Island Supreme Court eventually rejected the 1994 challenge to Rhode Island's education aid system, brought by the state's poorest districts in *The City of Pawtucket et al v. Sundlun et al*. The court found that the Rhode Island Constitution does not guarantee an "equal, adequate and meaningful education." The court ruled that the General Assembly's role is to support and promote, not establish a system of public education. In 1993, Michigan, whose system was upheld in 1984, eliminated use of locally raised property taxes to fund education, and replaced it with a system financed by an increase in state sales taxes and a statewide property tax.

Vermont struggled with implementation of its controversial funding plan following the 1997 State Supreme Court decision in *Brigham v. Vermont*. The court ruled that because the state's constitution creates a fundamental right to education, the state's funding system violated its equal protection clause. In response, Vermont adopted Act 60, which provides a state funded flat grant for roughly 80 percent of total expenditures. The remaining 20 percent is raised through a local option property tax that is subject to an equalization formula that guarantees each district with access to the same tax base. Since property rich districts raise more money from the same tax rate than property poor ones, their excess revenues are redistributed to the poor districts. Some wealthy communities responded by withholding tax revenues and reducing or eliminating the optional tax in favor of voluntary contributions that would not be subject to state recapture.

The challenge to the Kentucky education finance system in *Rose v. The Council for Better Education, Inc.* resulted in the 1989 declaration by the State Supreme Court that Kentucky's entire education system was unconstitutional. In addition to the finance system, the court struck down laws creating school districts, school boards, and the state education department, as well as laws and regulations pertaining to teacher certification and school construction. In addition to revamping the funding plan to increase spending and expenditure equity, the state's entire education delivery system has been overhauled. Although the case was initiated as a challenge to school finance equity, the Kentucky decision, which was based in part on the low national and regional rankings of the state's pupils, confronted the issue of education adequacy.

This notion of adequacy attempts to address whether or not the funding provided is sufficient to produce a quality education. A system might be considered equalized without being financially adequate. Nationally, as in the Kentucky decision, equity is beginning to be addressed in terms of educational outcomes, not just dollars. New Hampshire's system was deemed unconstitutional in 1997. A September 2006 ruling by the New Hampshire Supreme Court upheld that decision. The Supreme Court gave the legislature until July 2007 to define a constitutionally adequate system. The legislature enacted legislation in 2008 that included an education aid distribution formula. The per pupil cost of the new formula has two components, an universal cost applicable to all students and "differentiated aid" which provides additional funding for programs that assist at-risk students and other special populations. The formula also allocates aid directly to schools instead of being distributed at the school district level. In October 2008, the Supreme Court ruled that the state had met the mandate to define an adequate education.

More recently, Delaware faced a legal challenge over how it funds its public education system in 2018 by the American Civil Liberties Union and Delawareans for Education Opportunity. The organizations argued that the state failed to provide adequate funding for disadvantaged students as lower income schools have fewer resources from failure to reassess property values for more than 30 years and the state did not provide supplemental funding for students in poverty or English language learners. A settlement was reached with the state in 2020 and finalized in 2021 that increased investments in early education and for disadvantaged populations.

Consideration of education adequacy has led to a growing focus on school-level equity and accountability. This has in turn created the need for detailed and comprehensive school-

level data systems. States, including Rhode Island, have begun to seek better data on school performance and implement performance accountability measures with their education aid programs. With the passage of the national No Child Left Behind legislation, there are now measurable outcomes that students and school districts must achieve.

The 2004 Rhode Island Assembly adopted the Education and Property Tax Relief Act, which indicated that it “recognizes the need for an equitable distribution of resources among the states’ school districts, property relief and a predictable method of distributing education aid.” The legislation established a joint legislative committee to establish a permanent education foundation aid formula for Rhode Island. It provided a framework for the deliberations and directed the appointment of technical advisory groups to assist the committee in reaching its finding and issuing recommendations by October 1, 2005. The 2005 Assembly extended the reporting deadline to March 15, 2006 and provided \$150,000 for contracted support for committee efforts. The 2007 Assembly extended the reporting deadline to May 15, 2007.

The committee met regularly, took testimony from a variety of stakeholders and relied on the expertise of R.C. Wood and Associates in its charge to develop a new system for funding public education. In May of 2007, the foundation aid technical advisory group to the joint committee made several recommendations for the establishment of a permanent foundation aid formula. The recommendations included establishing a statewide per pupil expenditure with weighting for special education, English language learners, eligibility for free or reduced school lunch, and vocational education. The group recommended that regardless of the outcomes of a new funding formula, communities be held harmless to current levels of state aid and that all communities receive at least 25.0 percent of school funding from the state. The recommendation also included shifting certain costs such as certain special education costs, out-of-district transportation, non-public school textbooks and group homes to the state. The recommendations of the committee were introduced as proposed legislation in House Bill 6539 and Senate Bill 1112 at the end of the 2007 session. The House and the Senate took no actions.

Similar legislation was introduced during the 2008 session as House Bill 7957. This legislation did not include the minimum state share provision that the previous year’s legislation did. The House Finance Committee heard the bill and took testimony in May 2008. Witnesses spoke both in favor of and in opposition to the legislation. The Committee held the bill for further study. The companion Senate Bill, 2650, was introduced during the 2008 Session and referred to the Senate Finance Committee, but never heard.

The same legislation was introduced during the 2009 session as House Bill 5978. The House Finance Committee heard the bill and took testimony in June 2009. Witnesses spoke both in favor of and in opposition to the legislation. The Committee held the bill for further study.

The Senate passed similar legislation in Senate Bill 921 on June 26, 2009 and referred it to the House Finance Committee. The Senate bill prescribed that the new formula would take effect only after two consecutive fall Revenue Estimating Conferences in which there were increases in revenues over the previous fall conference. This is because reallocating

existing resources through a new formula would produce winners and losers and no new resources were available. The House Finance Committee did not hear the bill.

The 2010 Assembly adopted a new funding formula to be effective with the FY 2012 budget. This legislation is contained in 2010-H 8094 Substitute A, as amended. This formula distributes aid to all districts, charter schools and the state schools: Davies Career and Technical School and the Metropolitan Career and Technical School. It is based on the principle that the money follows the student and includes a core instruction amount per pupil that every student will receive, a single poverty weight as a proxy for student supports, and a new state share ratio that considers the district's ability to generate revenues and its poverty concentration. No minimum share is used in the formula.

The formula allows for additional funding from the state to districts for high-cost special education students, career and technical programs, early childhood education programs, transportation costs and a limited two-year bonus for regionalized districts. There is redistribution of aid among communities with some getting less aid than prior years. In an effort to mitigate any losses to communities, the formula was phased in over a ten-year period. The formula began in FY 2012 and was fully phased-in with FY 2021 aid.

The legislation also included a two-year phased increase in the state's minimum housing aid participation to provide that no district receives less than a 40.0 percent state reimbursement by FY 2013 for projects completed after June 30, 2010, which was rolled back to 35.0 percent by the 2012 Assembly. The previous minimum had been 30.0 percent.

A number of smaller changes have been enacted since then including a category of aid for English language learners created by the 2016 Assembly and made permanent the following year. Other changes include a temporary, three-year category of aid for districts with more than 5.0 percent of resident students attending charter schools, which phased out in FY 2020, and a temporary aid category for certain new school resource officer positions at public middle and high schools, which began in FY 2019 and phased out in FY 2022. The category of aid for districts with at least 5.0 percent of students enrolled in charter or state schools was restored as permanent by the 2021 Assembly.

Funding History

The Assembly enacted \$1,406.0 million from general revenues for FY 2023 total aid for local school districts, fully funding the eleventh year of the funding formula.

Formula Aid (in millions)	FY 2002	FY 2007	FY 2012	FY 2017	FY 2022	FY 2023
Local School Operations	\$ 430.4	\$ 488.6	\$ 595.8	\$ 738.9	\$ 855.9	\$ 879.3
Davies Career & Tech	-	-	14.1	12.6	14.5	14.8
Central Falls Operations	33.3	43.8	41.1	39.1	47.7	49.0
Met School	2.2	10.4	12.2	9.3	9.3	9.8
Core Instruction Equity	30.0	-	-	-	-	-
Student Equity	63.7	73.8	-	-	-	-
Early Childhood	6.5	6.8	-	-	-	-
Student Technology	3.4	3.4	-	-	-	-
Student Language Assistance	5.1	31.7	-	-	-	-
Professional Development	3.3	5.8	-	-	-	-
Targeted Aid	8.0	20.0	-	-	-	-
Direct Charter School Aid	6.2	24.0	43.2	75.1	124.3	137.7
Charter-Indirect Aid	0.4	1.2	-	-	-	-
Full Day Kindergarten	3.1	4.2	-	-	-	-
Vocational Technical Equity	1.6	1.5	-	-	-	-
Group Homes Funding	7.7	9.9	8.6	4.9	2.9	2.3
UCAP	-	-	-	1.1	1.6	1.7
Audit Adjustment	-	-	-	-	0.8	-
Additional Appropriation	-	-	-	-	-	0.7
YouthBuild Academy	-	-	-	-	-	1.7
Total	\$ 604.7	\$ 725.1	\$ 715.0	\$ 880.9	\$1,057.2	\$1,096.9
Categorical Funding						
High Cost Special Education	-	-	-	4.5	4.5	4.5
Career and Technical Education	-	-	-	4.5	4.5	4.5
Early Childhood	-	-	-	5.2	14.9	14.9
Non-Public Transportation*	-	-	0.6	3.2	3.5	3.5
Regional District Transportation*	-	-	0.5	3.1	4.2	5.8
Regionalization Bonus	-	-	0.9	-	-	-
English Learners	-	-	-	2.4	5.0	5.0
School of Choice Density Aid	-	-	-	1.5	1.0	0.5
Subtotal	\$ -	\$ -	\$ 1.9	\$ 24.4	\$ 37.5	\$ 38.6
Set-Aside Funds						
School Visits	0.7	0.4	-	-	-	-
Progressive Support & Intervention	4.6	2.9	-	-	-	-
Hasbro Children's Hospital	0.1	0.1	-	-	-	-
Professional Development	0.5	0.7	-	-	-	-
Textbook Loans	0.4	0.3	0.3	0.2	0.0	0.2
School Breakfast	0.6	0.6	0.3	0.3	0.3	0.3
Speech Pathologist Supplement	-	0.3	-	-	-	-
Recovery High Schools	-	-	-	0.5	0.5	0.5
Subtotal	\$ 6.2	\$ 4.9	\$ 0.5	\$ 0.9	\$ 0.8	\$ 1.0
Total	\$ 610.9	\$ 730.1	\$ 717.5	\$ 906.2	\$1,095.5	\$1,136.6
Other Aid						
Teacher Retirement	30.8	67.3	84.1	100.2	123.9	130.9
Construction Aid	33.2	46.8	69.6	69.0	79.4	88.5
School Building Authority	-	-	-	11.0	9.0	50.0
Statewide Total	\$ 674.9	\$ 844.1	\$ 871.3	\$1,086.5	\$1,307.8	\$1,406.0

*Prior to FY 2018, transportation funding was allocated through a single category of aid. Pre-FY 2018 figures are adjusted to show the share allocated to each category.

Funding includes \$1,096.9 million in direct distributions to local school districts, \$38.6 million in categorical funding, \$1.0 million in other aid for distribution by the Department of Elementary and Secondary Education, \$130.9 million for the state’s contribution to teacher retirement, and \$138.5 million for school construction costs. This includes \$88.5 million for school construction aid and \$50.0 million for the School Building Authority Capital Fund.

Specific allocations in each funding category in five-year increments from FY 2002 through FY 2022 as well as FY 2023 are shown in the previous table. Where applicable, prior year information in the table has been updated to reflect actual expenditures. Set-aside funds, teacher retirement and construction aid usually differ from the original enacted appropriations.

The section that follows summarizes each of the items shown in the previous table, as well as other general revenue appropriations that occurred during the twenty year period, grouped by table section, then chronologically. Next, brief descriptions of one-time or limited appropriations distributed prior to FY 2002 and from other fund sources, such as federal aid, are provided. Those are followed by explanations of each category shown in the table and distribution methods, except for audit adjustment and additional appropriation items, which are discussed within related items where appropriate.

Appendix I of this report shows the calculation and distribution of direct formula aid by community for FY 2023. A history of education and construction aid distributions by community is shown in Appendix II and Appendix III, respectively.

Summary of Education Aid Programs

This section provides a brief description of the state funded education aid programs. It is followed by summaries of one-time or limited appropriations distributed prior to FY 2002 and from other fund sources. More comprehensive descriptions of each of the following sources can be found beginning on page 27, including statutory references, legislative changes and funding histories.

Formula Aid

State Support for Local School Operations (FY 1997 - FY 2011). Prior to FY 2012, this was the base operations aid for general state support that served as the foundation for all aid increases since FY 1997. The composition and distribution of this base is equivalent to the final funding for FY 1997 updated for minimum and maximum increases over each prior year.

The 2010 Assembly adopted a new funding formula to be effective with the FY 2012 budget. This formula distributes aid to all districts, charter schools and the state schools: Davies Career and Technical School and the Metropolitan Career and Technical School. It is based on the principle that the money follows the student and includes a core instruction amount per pupil that every student will receive, a single poverty weight as a proxy for student supports, and a new state share ratio that considers the district's ability to generate revenues and its poverty concentration. No minimum share is used in the formula.

Davies Career and Technical School (FY 1992 - Present). The Davies Career and Technical School is a four-year high school that provides both academic and career-focused studies governed by an autonomous, business-led Board of Trustees. With the exception of the powers and duties reserved by the Director, Commissioner of Elementary and Secondary Education, and Board of Education, the Board of Trustees has the powers and duties of a school committee. Prior to FY 2012, sending districts did not pay tuition, only the costs of student transportation. Beginning in FY 2012, Davies is funded pursuant to the education funding formula.

Central Falls School District (FY 1993 - Present). The Central Falls School district was placed under complete control of the Department of Elementary and Secondary Education in FY 1993. The City of Central Falls was adjudged to be unable to meet its contractual, legal and regulatory obligations without increased funding, which it could not afford because its tax base had sustained little or no growth over several years prior to 1991. The state has been responsible for 100 percent of the education costs for the district. Beginning with FY 2012, Central Falls is funded pursuant to the education funding formula.

Metropolitan Career and Technical School (FY 1997 - Present). The Metropolitan Career and Technical School is intended to be an innovative education facility with one main school and several small locations in the City of Providence. Its employees are not state employees, and the appropriation is handled much like Central Falls, with a lump sum allocation. The 2006 Assembly provided \$1.0 million to begin an East Bay campus on Aquidneck Island. The first class of 30 freshmen began during the 2006-2007 school year.

Beginning with FY 2012, the Met School is funded pursuant to the education funding formula.

Core Instruction Equity Fund (FY 1998 - FY 2003). The Core Instruction Equity Fund was established to improve the capacity of cities and towns to support core instruction and reduce inequities in resource distribution. Certain communities, because of low tax capacity and high tax effort, are unable to appropriate sufficient funds for the support of core instructional programs. Communities with a gap in instruction costs compared to the statewide median and a tax effort well above the statewide median were eligible for this fund.

Student Equity Investment Fund (FY 1998 - FY 2011). The Student Equity Investment Fund was established to close gaps in student performance in mathematics, reading and writing by targeting students in greatest need of additional educational services. The funds were based on each district's proportion of children eligible for USDA reimbursable school meals relative to the total number of such students statewide

Early Childhood Investment Fund (FY 1998 - FY 2011). The Early Childhood Investment Fund provided support for schools and teaching staff for kindergarten through third grade to begin improving student performance. These resources were used in conjunction with literacy set-aside funds and were distributed based on the student population in these grades for each district.

Student Technology Investment Fund (FY 1998 - FY 2011). The Student Technology Investment Fund provided schools and teaching staff with up-to-date educational technology and training to help students meet the demands of the twenty-first century. Distribution of this aid was based on a district's proportion of total student population; it was not wealth based.

Student Language Assistance Investment Fund (FY 1998 - FY 2011). The Student Language Assistance Investment Fund targeted state resources to assist students that require additional language educational services. Distribution was based on a district's proportion of Limited English Proficiency students.

Professional Development Investment Fund (FY 1998 - FY 2009). The Professional Development Investment Fund provided for continued skill development for Rhode Island's teachers and staff. These resources, based on a district's pupil-teacher ratio, were used to close student performance gaps in accordance with the school and district's strategic plans.

Targeted Aid (FY 1999 - FY 2011). The Targeted Aid Fund was introduced by the 1998 Assembly to provide funds to locally or regionally operated districts in which tax effort exceeds tax capacity and at least 40.0 percent of the K-3 students are eligible for free or reduced lunches. Districts used targeted funds to provide new or expanded programs for early childhood education, help improve instruction to meet high standards and reduce class size at the elementary level.

Charter Schools (FY 2000 - Present). Charter schools are public schools authorized by the state through the Board of Education to operate independently from many state and local district rules and regulations. Prior to FY 2012, the state shared the cost with the sending district using a wealth based share ratio with a minimum share of 30.0 percent. The aid also included an indirect cost payment to the sending district equal to five percent of the per pupil cost. Beginning with FY 2012, charter schools are funded pursuant to the education funding formula. The 2016 Assembly reduced the local tuition payments made by districts to charter and state schools by the greater of seven percent of the local per pupil funding or the district's "unique" costs. Unique costs are preschool services, services to students ages 18 to 21, career and technical education, out-of-district special education, retiree health benefits, debt service and rental costs. When unique costs are greater, payments to mayoral academies are further reduced by the per pupil value of the unfunded pension liability.

Full-Day Kindergarten Investment Fund (FY 2001 - FY 2011). The Full-Day Kindergarten Investment Fund was established by the 2000 Assembly to support full-day kindergarten programs. The appropriation was based on the number of students enrolled in full-day kindergarten programs and the tax equity index of each district.

Vocational Technical Equity Fund (FY 2001 - FY 2011). The Vocational Technical Equity Fund provided aid for districts that sent students to locally operated career and technical centers. The appropriation was intended to support the academic instruction component of vocational education for students enrolled in career and technical education programs.

Group Homes (FY 2002 - Present). This program provides a per bed allotment to districts in which group homes are located to support the cost of educating students in those homes who attend the local schools.

UCAP (FY 2014 - Present). The 2012 Assembly adopted legislation that requires, beginning in FY 2014, the Urban Collaborative Accelerated Program (UCAP) be funded pursuant to the education funding formula. These students were in the district enrollment counts and the state was paying education aid to the sending communities. The state now remits education aid for these students directly to the school and the sending districts send the local share to the school similar to the way the Met School is funded. UCAP operates as an independent public school dedicated to reducing the dropout rates in Providence, Central Falls and Cranston.

Audit Adjustment (FY 2020 and FY 2022). Following enactment of the FY 2019 budget, the Division of Municipal Finance adjusted the local property value data that is used to calculate the state's share of education costs, the apparent result of input errors by the Division. Updating the data, in turn, impacted the state's share of education formula aid for nearly all local education agencies. Excluding the state schools, the net impact of this adjustment is an additional \$18,947, but with more impactful redistributions among districts and charter schools. However, there was no established procedure, either in regulation or state law, for altering formula aid in the case of an audit that produces different results than the official certifications.

The 2019 Assembly enacted legislation to ensure proper notice of districts of data errors used in the calculation of education formula aid and a formal reconciliation process. Article 9 of 2019-H 5151, Substitute A, as amended, requires that if the state's share of education formula aid for any local education agency is determined to be incorrect after the budget for that fiscal year is enacted, local education agencies, the Senate President and the Speaker of the House must be notified within 15 days of the determination. Districts whose funding was underpaid would be paid in the following fiscal year; districts that have been overpaid would have an amount withheld in the following fiscal year prorated to the month in which notification occurred. The FY 2020 enacted budget included \$1.9 million for those districts that were underpaid in FY 2019 and held harmless districts that were overpaid.

In August 2021, the Division of Municipal Finance again identified errors in local proper data used to calculate state aid. Incorrect data provided by Foster, West Warwick, Cumberland and North Kingstown was used to compute FY 2022 funding formula aid. The net impact of the change is \$0.4 million above the enacted budget. The 2022 Assembly enacted legislation holding local education agencies harmless from the impact of correcting the data and shifted payments owed from FY 2023 to FY 2022. The final FY 2022 budget includes \$0.8 million for those districts that were underpaid.

Additional Appropriation (FY 2023). The 2022 Assembly altered the data used to calculate funding formula aid to offset the impacts of the coronavirus pandemic on student enrollment. For ten local education agencies, including six districts and four schools of choice, the unaltered funding formula calculation would have produced more aid than the amended calculation. To lessen that impact, the Assembly provided an additional appropriation equivalent to 20.0 percent of the difference in aid that would have been received under the unaltered calculation.

YouthBuild Preparatory Academy (FY 2023). The 2016 Assembly adopted legislation requiring that YouthBuild Preparatory Academy is funded pursuant to the education funding formula. The program operates as an independent public school providing an alternative learning environment to students in Providence and Central Falls. The school opened in the fall of 2022.

Categorical Funding

High Cost Special Education (FY 2012 - Present). The funding formula allows the state to assume the costs related to high cost special education students when those costs exceed five times the district's combined per pupil core instruction amount and student success factor amount. The Department of Elementary and Secondary Education prorates the funds available for distribution among those eligible school districts if the total approved costs for which districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year.

Career and Technical Education (FY 2012 - Present). The funding formula allows the state to provide resources to help meet the initial capital investment needs to transform existing or create new comprehensive career and technical education programs and career pathways in critical and emerging industries and to help offset the higher than average costs

associated with facilities, equipment, maintenance, repair and supplies necessary for maintaining the quality of highly specialized programs. The Department of Elementary and Secondary Education has established criteria for the purpose of allocating funds provided by the Assembly each year and shall prorate the funds available for distribution among those eligible school districts if the total approved costs for which districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year.

Early Childhood (FY 2012 - Present). The funding formula allows the state to provide resources to increase access to voluntary, free, high-quality pre-kindergarten programs. The Department of Elementary and Secondary Education has established the criteria for the purpose of allocating funding provided by the Assembly.

Non-Public Transportation (FY 2012 - Present). The funding formula allows the state to provide resources to mitigate the excess costs associated with transporting students to out-of-district non-public schools and within regional school districts. The state assumes the costs of non-public out-of-district transportation for those districts participating in the statewide transportation system. The Department of Elementary and Secondary Education prorates the funds available for distribution among those eligible school districts if the total approved costs for which districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year. Prior to FY 2018, funding for transportation costs was allocated through a single category of aid. For comparison, pre-FY 2018 figures have been adjusted to show the share allocated to each category and can be found on pages 13 and 60 of this report.

Regional District Transportation (FY 2012 - Present). The funding formula allows the state to provide resources to mitigate the excess costs associated with transporting students to out-of-district non-public schools and within regional school districts. The state shares in the costs associated with transporting students within regional school districts. The state and regional school district shares equally the student transportation costs net any federal sources of revenue for these expenditures. The Department of Elementary and Secondary Education prorates the funds available for distribution among those eligible school districts if the total approved costs for which districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year. Prior to FY 2018, funding for transportation costs was allocated through a single category of aid. For comparison, pre-FY 2018 figures have been adjusted to show the share allocated to each category and can be found on pages 13 and 61 of this report.

Limited Regionalization Bonus (FY 2012 - Present). The funding formula allows the state to provide a limited two-year bonus for regionalized districts. The bonus in the first year shall be 2.0 percent of the state's share of the foundation education aid for the regionalized districts in that fiscal year. The second year bonus shall be 1.0 percent of the state's share of the foundation education aid for the regionalized districts in that fiscal year. This bonus applies to districts that are currently regionalized as well as any districts that regionalize in the future. The Department of Elementary and Secondary Education will prorate the funds available for distribution among those eligible school districts if the total approved costs for which districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year.

English Language Learners (FY 2017 - Present). Initially a one-year program, the 2017 Assembly established a permanent category of aid to support English language learners that are in the most intensive programs. The funding shall be used on evidence-based programs proven to increase outcomes and will be monitored by the Department of Elementary and Secondary Education. The Department must collect performance reports from districts and approve the use of funds prior to expenditure. The Department shall ensure the funds are aligned to activities that are innovative and expansive and not utilized for activities the district is currently funding. The calculation is ten percent of the core instruction amount, adjusted for the state share ratio, for students based on criteria determined by the Commissioner.

School of Choice Density Aid (FY 2017 - FY 2019; FY 2022 - Present). The 2016 Assembly enacted a three year program that would phase out in FY 2020. For FY 2017, districts who had at least 5.0 percent of their students enrolled in a charter or state school received \$175 per pupil for every student sent to a charter or state school. Districts received \$100 and \$50 per student in FY 2018 and FY 2019, respectively. The 2021 Assembly amended this program to permanently provide transition aid to traditional school districts with at least 5.0 percent of resident students enrolled in schools of choice. For FY 2022, \$500 per pupil will be provided for any new students that have enrolled in schools of choice since FY 2019, the last year for which there was support from this fund. Beginning in FY 2023, aid is provided for any new students enrolling in new and expanding charter schools.

School Resource Officer Support (FY 2019 - FY 2021). The 2018 Assembly established a voluntary three-year pilot program for a new category of education aid to support school resource officers for a period of three years beginning in FY 2019. Funding was used to reimburse school districts or municipalities one-half of the total cost of employing a new school resource officer at a middle or high school for districts that choose to do so. Staffing levels exceeding one officer per school with less than 1,200 students and two officers per school with 1,200 or more students were not eligible for reimbursement.

Set-Aside Funds

School Visits (FY 1999 - FY 2010). Funds were allocated to the Department of Elementary and Secondary Education for on-site school reviews and other support for district accountability measures. These funds supported the School Accountability for Learning and Teaching system, known as SALT.

Progressive Support and Intervention (FY 2001 - FY 2011). Funds for this set-aside were first provided in FY 2001 to assist schools and districts that fell short of performance goals outlined in the district strategic plans.

Hasbro Children's Hospital School (FY 2001 - FY 2009). This grant supports expenditures for educational personnel, supplies, and materials for students in the hospital.

Textbook Loans (FY 2001 - Present). Rhode Island General Law mandates that school committees furnish textbooks in the fields of mathematics, science, English, history, social studies, and modern foreign languages to all elementary and secondary school pupils

residing in the community. This program reimburses districts for English, history and social studies textbooks provided to non-public school students that are in grades K-12.

School Breakfast (FY 2004 - Present). State law mandates that all public schools provide a breakfast program and that the costs, other than transportation, associated with this program in excess of available federal money, which funds the meals, be borne by the state. Aid is subject to appropriation and based on each district's proportion of the number of breakfasts served relative to the statewide total.

Speech Pathologist Salary Supplement (FY 2007). This fund was established by the 2006 Assembly to provide an annual \$1,750 salary supplement to any licensed speech language pathologist who is employed by a school district who has met the requirements and acquired a certificate of clinical competence from the American Speech-Language-Hearing Association. The 2007 Assembly provided \$304,500 to fund the supplement for FY 2007 and eliminated the program for FY 2008 and beyond.

Full-Day Kindergarten Pilot Program (FY 2014 - FY 2015). The 2013 Assembly provided funding for a new full-day kindergarten incentive grant program to provide one-time, startup funding for school districts that move from offering a part-time kindergarten to a full-day kindergarten. Funds were allocated by the Department through a request for proposal process.

Recovery High Schools (FY 2017 - Present). The 2016 Assembly enacted legislation initially for a one year pilot and the 2017 Assembly permanently provided \$500,000 for the state's recovery high school. Recovery high schools are specifically designed for students recovering from a substance abuse disorder.

Other Aid

Teacher Retirement (Ongoing). The state shares in the cost of teacher retirement with teachers and local districts. Teachers contribute 8.75 percent of their salaries, which is set in the General Laws. The state and the local district pay the difference between the teachers' share and the amount needed to support the system, as determined annually by the State Employees' Retirement System. The state pays 40 percent of the employer's share and the local district pays 60 percent.

Supplemental Retirement Contribution (FY 2013). Rhode Island General Law, Section 36-10-2(e) requires that for any fiscal year in which the actuarially determined state contribution rate for state employees or teachers is lower than that for the prior fiscal year, an appropriation to that system equal to 20.0 percent of the rate reduction for the state's contribution rate shall be included in the annual appropriation act to be applied to the actuarial accrued liability of the system.

Construction Aid/School Housing Aid (Ongoing). The state provides local districts with partial reimbursement for approved school construction projects after the project is completed. The reimbursement rate is based on a district's wealth compared to the aggregate state wealth, with a minimum share for each district of 35.0 percent, while charter schools receive 30.0 percent. Reimbursement is based on total expended project cost; however, bond interest

reimbursement is limited to those financed through the Rhode Island Health and Educational Building Corporation.

School Building Authority Fund (FY 2016 - Present). The 2015 Assembly enacted legislation establishing the fund to complement the existing school construction program and is for smaller projects that do not require the full rehabilitation of a school. It provides for a school building authority within the Department of Elementary and Secondary Education to administer and oversee both school housing aid programs. The fund is administered in conjunction with the Rhode Island Health and Educational Building Corporation and funding would be used for financial assistance and loans for school construction projects. The fund is supported by the difference between the traditional housing aid appropriation and actual entitlements, as well as any additional appropriation provided by the Assembly such as bond repayment interest savings.

This program differs from the regular school construction aid program in that disbursements from this fund do not require General Assembly approval. Funds are disbursed on a pay-as-you-go basis for approved projects and the program retains cost sharing at current levels, though it includes a provision for incentive points, similar to the existing program.

The 2018 Assembly enacted legislation requiring that for FY 2019 and FY 2020, the difference between the annual housing aid appropriation and actual housing aid commitments be used for technical assistance to districts. The Assembly also included \$250.0 million of general obligation bonds, which was approved by the voters on the November 2018 ballot to be used for school construction along with potential enhanced state share ratio of up to 20.0 percent temporarily. No more than 5.0 percent of any amount of bonds issued a given year may be transferred to the fund. The 2022 Assembly enacted legislation authorizing \$250.0 million from general obligation bonds to be put before the voters on the November 2022 ballot for school construction projects.

Limited Appropriations

Along with all of the recurring aid categories, a number of one-time aid or limited programs to accommodate specific areas of concern, or to provide hold harmless funds, were used through FY 1994. Local education agencies also received additional federal relief for schools in response to the Great Recession and coronavirus pandemic. The paragraphs that follow discuss the specific appropriations from these one-time or limited sources. Additional information can be found in prior publications available on the House Fiscal Advisory Staff page of the General Assembly website at <https://www.rilegislature.gov/housefiscalreport/Pages/hfreports2022.aspx>

Education Improvement Fund (FY 1985 - FY 1988). The Education Improvement Funds were distributed in fiscal years 1985 through 1988. After an initial funding level in FY 1985 of \$264,378, the allocation was increased to approximately \$2.0 million over the next three years. The allocation was based on one-half of one percent of expenditures reported by school districts based on a two-year reference and were distributed based on operations aid. The fund was designed to address deficiencies reported as a result of the Basic Education Program evaluations, such as facilities related problems.

Operations Aid (FY 1987 - FY 1997). The operations aid formula was established to provide local school districts with funds to support general operations. This program reimbursed communities' total expenditures based on the wealth of that community as compared to the rest of the state.

Special Education Excess Aid (FY 1987 - FY 1997). Special Education Excess Aid reimbursed communities for the difference between educating a regular student and a special education student. The district entitlement was up to 110 percent of the state median excess cost.

Area Vocational Education Aid (FY 1987 - FY 1997). The Vocational Education Incentive program was designed to encourage districts to participate in the eight regional vocational programs and to promote expansion in the programs.

Limited English Proficiency Incentive Aid (FY 1987 - FY 1997). This aid was designed to encourage school districts to establish, maintain, and expand programs and services for children with limited proficiency of the English language.

Conventional Public Housing Aid (FY 1987 - FY 1997). This program assisted communities where students attending public schools resided in public housing facilities that did not contribute to the district's tax base.

Textbook Fund (FY 1987 and FY 1988). The Assembly allocated funds specifically for use in purchasing textbooks. This aid was distributed based on student counts and totaled \$1.0 million in FY 1987 and \$2.0 million in FY 1988.

Block Grants (FY 1989 and FY 1990). In FY 1989, the Education Improvement Fund (EIF) was replaced by block grants, a portion of which was targeted to the same purpose as the EIF. Under block granting, the amount of the state allocation was determined by the

difference between an average 50 percent state funding in operations aid and additional state funding in the transition to 60 percent state support. Once the allocation was determined, the funds were apportioned based on operations aid. In addition to the EIF purposes, the block grant funds were targeted to purposes such as pre-school programs, parent training and full-day kindergartens. Funding for the block grants totaled \$4.6 million in FY 1989 and \$4.4 million in FY 1990.

Literacy Excellence (FY 1988 and FY 1989). The Rhode Island Literacy and Dropout Prevention Act was passed in 1987 and targeted early childhood reading, writing, speaking, listening and mathematics instruction, and dropout prevention. The Literacy Excellence Fund was allocated \$1.0 million in FY 1988 and FY 1989. The Literacy Excellence funds were distributed based on total education aid. It was replaced by the literacy set-aside, based on operations aid, in subsequent years.

Vocational Education Tuition Reduction (FY 1988 and FY 1989). In FY 1988 and FY 1989, \$500,000 and \$800,000, respectively, was allocated to help offset tuition charged to local school districts for sending students to the regional area vocational-technical centers. The money was distributed based on the number of students sent by each district to each center, and used directly to lower tuition costs.

Special Education Equity Fund (FY 1993 and FY 1994). The Special Education Equity Fund was a one-time sum paid to certain school districts in FY 1993 and FY 1994. This sum represented the difference between the final enacted distribution method for special education excess aid and the Governor's original proposal to distribute these funds based on the operations aid formula's share ratios. The proposal reflected an attempt to wealth-equalize the distribution of the special education excess fund. Fourteen communities benefited from the provision for a total of \$4.7 million in FY 1993 and \$5.0 million in FY 1994.

Hold Harmless Provision (FY 1993). The Hold Harmless Provision was a one-time payment of \$158,130 to certain school districts. This represented the difference between total aid based on the Governor's FY 1993 budget proposal and the FY 1993 aid enacted by the General Assembly. Approximately 15 school districts benefited by this hold harmless provision, requiring an additional \$158,130 in general revenues.

Distressed District Fund (FY 1994 - FY 1997). The 1993 Assembly appropriated \$1.7 million from general revenues for a Distressed District Fund for FY 1994. The funds were distributed according to those communities that were eligible for the FY 1992 retirement deferral option, and whose total reimbursable education expenditures declined between FY 1991 and FY 1992. Pawtucket, West Warwick, and Woonsocket received the aid.

School Improvement Equity Delay (FY 1994). The School Improvement Equity Delay was a one-time sum paid to certain school districts in FY 1994. This equity delay represented the difference between the current distribution method for the state's contribution to Teacher Retirement and the Governor's proposal to distribute these funds based on the operations aid formula's share ratios. Four school districts were required to use half of these funds in FY 1994 for school improvement activities, although all districts

were encouraged to begin similar efforts. Fourteen communities benefited from this school improvement equity delay in FY 1994 for a total of \$5.25 million.

Technology Set-Aside (FY 1994). The Technology Set-Aside Fund was a one-time sum paid to certain districts to further develop their technology resources. The Department of Elementary and Secondary Education used funds representing the difference between the current method of distributing the state's contribution to Teacher Retirement and the Governor's FY 1994 proposed distribution of funding. A total of \$1.1 million was budgeted for this one-time set aside.

Census - Hold Harmless (FY 1994). In the FY 1994 Appropriations Act, the Rhode Island General Assembly budgeted an additional \$6.0 million in FY 1994 for school aid, conditional on additional general revenue receipts due to federal income tax changes. The revenue was determined to be available in FY 1994 and was included in FY 1994 expenditures. The funds were distributed through two categories of hold harmless transition aid: the Census and Federal hold harmless transition aid categories. The General Assembly budgeted \$2.9 million in the census transition aid category to assist those communities that lost state aid due to formula changes using the 1990 median family income for the first time in the education aid calculation. (Previous calculations used 1980 median family income data). The federal transition aid category budgeted \$3.1 million to be distributed to communities that still would have received less education aid in FY 1994 than in FY 1993. The \$6.0 million was distributed between January and June 1994.

Permanent School Fund (FY 2009). The 2008 Assembly enacted legislation that became law on May 6, 2008 that allowed the operation of video lottery games on a twenty-four hour basis on weekends and federally recognized holidays at the Twin River and Newport Grand facilities. That legislation mandated that the additional revenue accruing to the state as the direct result of the additional hours, up to \$14.1 million by June 30, 2009, be deposited into the Permanent School Fund and allocated as education aid. The Assembly enacted legislation that required the Department of Elementary and Secondary Education to monthly allocate to each school district all funds received into the Permanent School Fund, up to \$14.1 million, in the same proportion as the general revenue aid distribution.

Title I (FY 2010 - FY 2012). On February 17, 2009, President Obama signed the American Recovery and Reinvestment Act of 2009. It included additional relief to local schools through Title I programs. Total funding of \$34.0 million was allocated from FY 2010 through FY 2012.

Special Education (FY 2010 - FY 2012). On February 17, 2009, President Obama signed the American Recovery and Reinvestment Act of 2009. It included additional relief to local schools for special education through the Individuals with Disabilities Education Act. Total funding of \$39.6 million was allocated from FY 2010 through FY 2012.

Education Stabilization Funds in lieu of General Revenues (FY 2020). On March 27, President Trump signed the Coronavirus Aid, Relief and Economic Security (CARES) Act. The act requires that the state maintain support for both elementary and secondary education and public higher education at no less than the average level of aid from FY 2017 through FY 2019 for both FY 2020 and FY 2021 in order to be eligible for stabilization

funds. The FY 2020 final budget included \$41.7 million from federal education stabilization funds in lieu of a like amount from general revenues. Local education agencies received funding based on their share of federal funds distributed under Title I, Part A of the Elementary and Secondary Education Act (ESEA) in FY 2019, consistent with federal requirements. Funding in the final FY 2020 budget exceeds the maintenance of effort requirement by \$36.0 million.

Coronavirus Relief Funds (FY 2020). The federal CARES Act adopted in response to COVID-19 emergency provided \$1,250.0 million to Rhode Island for related expenditures incurred between March 1, 2020 and December 30, 2020, including responding directly to the emergency as well as to “second-order” effects, such as providing economic support to those suffering from employment or business interruptions. The final FY 2020 budget included \$50.0 million to be distributed to local education agencies in proportion to new federal education stabilization funds, noted above. Local education agencies that received funds from the Paycheck Protection Program would have the value of that support deducted from any additional aid authorized through this section. Distribution of these funds did not begin until FY 2021 because of delays in the process. Accordingly, the FY 2021 budget showed \$46.7 million of funds carried forward from FY 2020. The reduction from \$50.0 million reflects the impact of participation in the Paycheck Protection Program.

State Support for Local School Operations

Statute(s). §16-7-20; §16-7.1-7; §16-7.1-10; §16-7.2-3 through §16-7.2-10

Description. State Support for Local School Operations is the base operations aid for general state support that served as the foundation for all aid increases between FY 1997 and FY 2011. The composition and distribution of this base is equivalent to the final funding for FY 1997 under the old categorical aid programs the state had used. A detailed history of each of these categories and its share of this base is contained in the first section of this report.

This category was increased for FY 2000 by \$3.9 million to adjust the aid distribution to reflect minimum and maximum increases over FY 1999. Specifically, no community would receive less than a 3.5 percent or greater than a 13.5 percent increase over total aid enacted in FY 1999. Also, each community with a tax equity index of less than one, signifying that its tax effort exceeds its tax capacity, received a minimum increase of 6.75 percent over FY 1999. The minimum increases for FY 2001 were 5.0 and 7.5 percent, and for FY 2002 they were 3.5 and 7.0 percent.

The tax equity index was used in calculation and distribution of the Core Instruction Equity, Targeted Aid, and Full-Day Kindergarten funds. This tool was used to promote equity in education aid funding because it measured a community's effort and capacity to raise local resources to finance education relative to the state's other communities. It was calculated by measuring the actual municipal tax yield, tax effort, against a hypothetical yield on the same property value at the state average tax rate, tax capacity.

If a community were taxing its property at the statewide average, then it would have a tax equity index of one. Those communities that were taxing property at greater than the average would have an index of less than one. Conversely, those taxing at less than the average would have an index of more than one. Of the state's 39 cities and towns, 11 communities had an index of less than one, based on reference year data for FY 2001. A more detailed discussion of the tax equity index and sample calculations appears in the "Recurring Funding Issues" section of this report.

It should be noted that communities were required to continue using the same literacy set-aside allocation required under the old operations aid formula. With the passage of Article 31 in 1997, the FY 1998 literacy set-aside amount was again equal to the FY 1996 calculation. However, the 1998 Assembly amended the new Student Equity and Early Childhood investment funds to require that three percent of the appropriations for these funds be added to the literacy set-aside base for FY 1998 and beyond. Therefore, growth in literacy set-aside funding was achieved by adding funding to the Early Childhood and Student Equity categories.

Beginning with FY 2012, the education funding formula adopted by the 2010 Assembly distributes aid to all districts, charter schools and the state schools: Davies Career and Technical School and the Metropolitan Career and Technical School. It is based on the principle that the money follows the student and includes a core instruction amount per pupil that every student will receive, a single poverty weight as a proxy for student

supports, and a new state share ratio that considers the district's ability to generate revenues and its poverty concentration. There is no minimum share in the formula.

The funding plan also allows for additional support from the state to districts for high-cost special education students, career and technical programs, early childhood education programs, transportation costs and a limited two-year bonus for regionalized districts. Group home aid is paid in addition to aid paid through the new funding formula.

There is a redistribution of aid among communities with some getting less aid than prior years. In an effort to mitigate any losses to communities, the formula was phased in over a ten-year period. It assumes that districts that received more state funding had the additional funding phased in over seven years and districts received less state funding had that loss phased in over ten years. FY 2021 was the tenth and final year of the transition period and local education agencies receive aid as produced by the funding formula with no adjustments. Districts are billed quarterly for students attending charter and state schools.

Governor Raimondo proposed legislation as part of her FY 2020 budget that would require cities and towns to pay their per pupil special education costs for each resident student sentenced to the training school and for youth in certain residential facilities. Currently, districts pay only for students living in group homes that do not have a contract with the Department of Children, Youth and Families for a predetermined number of placements, and education costs for students at the training school are paid by the state. The Governor showed the impact of that new requirement estimated to be \$1.3 million as a reduction to education aid. The Assembly did not concur with the proposal.

The 2019 Assembly included legislation in Article 9 of 2019-H 5151, Substitute A, as amended, to ensure proper notice of school districts of data errors impacting the computation of funding formula aid and a formal reconciliation process. The legislation requires that if the state's share of education formula aid for any local education agency is determined to be incorrect after the budget for that fiscal year is enacted, local education agencies, the Senate President and the Speaker of the House must be notified within 15 days of the determination. Districts whose funding was underpaid would be paid in the following fiscal year prorated to the month in which notification occurred. It should be noted that in August 2021, the Division of Municipal Finance identified errors from Foster, West Warwick, Cumberland and North Kingstown in the data used for the computation of FY 2022 funding formula aid. The net impact of the change is \$0.4 million above the enacted budget. Article 10 of 2022-H 7123, Substitute A, as amended, includes legislation holding local education agencies harmless from the impact of correcting the data and shifts payments owed from FY 2023 to FY 2022. The final FY 2022 budget includes \$0.8 million for the data correction.

The 2021 Assembly enacted legislation to hold districts harmless from the impacts of the coronavirus emergency on student enrollments for FY 2022 only. Local education agencies received aid based on student enrollment in either March 2020 or March 2021, whichever is greater. For any community in which enrollment was higher in March 2020, enrollment was adjusted for students enrolling in new and expanding charter schools for FY 2022. Additionally, the student success factor amount for traditional school districts

reflected the percentage of students in poverty in either March 2020 or March 2021, whichever was greater. For schools of choice, the student success factor amount reflected the number of students in poverty for the year in which total enrollment is greater.

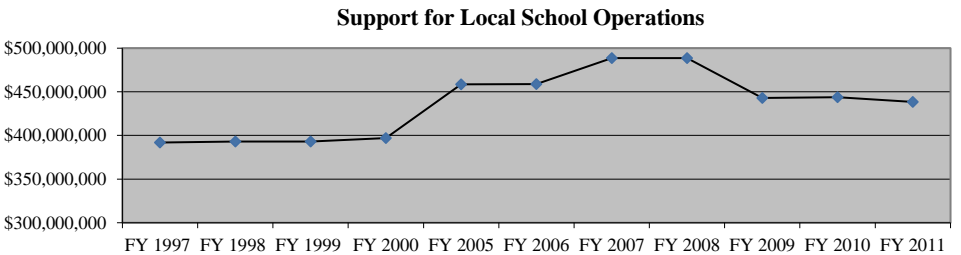
Similarly, the 2022 Assembly enacted legislation to hold districts harmless from the impacts of the coronavirus emergency on student enrollments for FY 2023 only. Local education agencies will receive aid based on the greater student enrollment of either March 2020, 2021 or 2022, adjusted for charter school enrollment. The student success factor amount for traditional school districts reflects the percentage of students in poverty in either March 2020, 2021 or 2022, whichever is greater. For schools of choice, the student success factor amount reflects the number of students in poverty for the year in which total enrollment is greater.

For FY 2023, pandemic-related issues also depressed data used to calculate the share ratio because it uses June student enrollment and the number of students in poverty. This caused the state share ratios for wealthier communities to grow while falling for other communities because it is a relative measure. This was contrary to the equity intent of the formula. To avoid the impact of additional data issues in calculating funding formula aid, the enacted legislation also maintains the FY 2022 state share ratio for FY 2023.

For ten local education agencies, including six districts and four schools of choice, the unaltered funding formula calculation would have produced more aid than the amended calculation for FY 2023. To lessen that impact, the Assembly provided an additional appropriation equivalent to 20.0 percent of the difference in aid that would have been received under the unaltered calculation. This is shown separately from funding formula aid in the table on page 13 and in Appendix I at the end of this report.

Funding. The FY 2023 budget includes \$879.3 million for formula aid to locally operated school districts excluding Central Falls. This is \$23.7 million or 2.8 percent more than enacted for FY 2022.

The following chart shows funding from FY 1997 through FY 2011.



Davies Career and Technical Center

Statute(s). §16-45

Description. The General Assembly mandated that there shall be a regional vocational school in the Blackstone Valley Area to serve the inhabitants of the greater Providence area (Rhode Island General Law, Section 16-45-4). William M. Davies, Jr. Career and Technical High School, located in Lincoln, serves students from Central Falls, Lincoln, North Providence, Pawtucket, Providence and Smithfield. Davies is governed by an autonomous, business-led Board of Trustees. With the exception of the powers and duties reserved by the Director, Commissioner of Elementary and Secondary Education, and Board of Education, the Board of Trustees has the powers and duties of a school committee. Prior to the implementation of the funding formula for FY 2012, sending districts did not pay tuition, only the costs of student transportation.

Davies is a four-year high school that provides both academic and career-focused studies. Students apply for admission to Davies, which is based upon grades, behavior, attendance, interest and an interview. The fully accredited academic program includes 4 years of math, English and science and 3 years of social studies to prepare students for further education and/or employment. After a ninth grade exploratory experience, students choose career and technical training in information technology, auto technology, business, cosmetology, electrical, electronics, graphic arts/printing, health careers, hospitality careers, machine technology and construction/woodworking.

Since FY 2012, Davies has been funded pursuant to the funding formula. It receives an amount from the state based on the share ratio of the sending district and the local community will be responsible for paying its local share. The Department estimated that Davies would lose approximately \$5.0 million after the ten-year transition period. At the time, it indicated that the school would have to institute program redesign, program downsizing, program elimination or enrollment reductions due to the loss of funding under the funding formula. Ultimately, the state established a fund to offset some of the losses from the implementation of the funding formula.

Davies enrollment grew from 757 students in FY 2000 to 875 students by FY 2014; this level has been maintained through FY 2023. The 2004 Assembly added \$815,000 to increase the school's capacity by 60 students. It further provided legislation to allow for 40 of those students to come from the City of Providence, which did not previously send students to Davies.

In 2016, the Governor proposed two pieces of legislation to reduce the local tuition payments made to charter and state schools. The first would have reduced payments by \$355 per student; the second would have excluded the local share of funding paid to charter and state schools from the calculation of local per pupil expenditures, frozen at the FY 2014 level. The Assembly did not concur with those proposals and instead enacted a single measure that reduces the local tuition payments to charter and state schools by the greater of seven percent of the local per pupil funding or the district's "unique" costs.

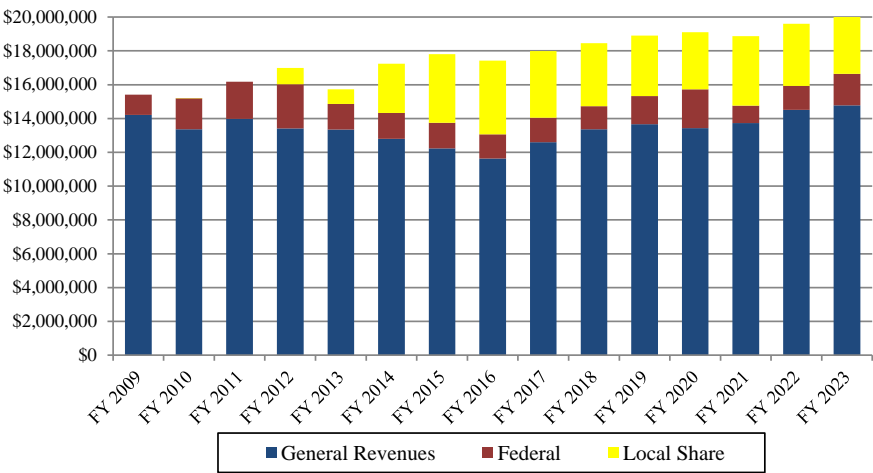
Unique costs are the per pupil value of the district’s costs for preschool services and screening, services to students ages 18 to 21, career and technical education, out-of-district special education placements, retiree health benefits, debt service and rental costs offset by those same costs for charter schools. In the case of districts where the unique cost calculation is greater, local tuition payments to mayoral academies with teachers that do not participate in the state retirement system are further reduced by the value of the unfunded pension liability reflected in the districts’ per pupil cost.

Funding. The FY 2023 budget includes \$14.8 million from general revenues for formula aid to support the Davies Career and Technical School. This is \$0.3 million more than the FY 2022 enacted level. This includes \$8.9 million from funding formula aid and \$5.8 million from stabilization funds. Enacted by the 2016 Assembly, these funds mitigate some of the losses from the implementation of the funding formula and the implication of allowing local districts to hold back a share of its per pupil funding, as well as recognize the additional costs of running a stand-alone school that offers both academic and career and technical education.

The local share for FY 2023 is estimated at \$3.9 million and is shown in the school’s budget as restricted receipt expenditures. Davies’ operating budget is still submitted as part of the Department’s budget and Davies’ employees are still state employees. Tables at the end of this report include estimated enrollment by sending district for FY 2023.

For FY 2022, the enacted budget also includes \$3.8 million federal education stabilization funds authorized through the Consolidated Appropriations Act of 2021 and the American Rescue Plan Act for Davies. Based on projected expenditures, the Budget includes \$ 0.5 million for FY 2022 and \$1.2 million for FY 2023. Remaining funds will be available for use in FY 2024.

Both sources of federal funds are reflected in the following graph that shows operating support for Davies from FY 2009 through the FY 2023 enacted budget.



Central Falls School District

Statute(s). §16-1-12

Description. The Central Falls School district was reorganized as of July 1, 1991 under the authority of Section 16-1-12 of the Rhode Island General Laws as a state operated school district. The City of Central Falls was adjudged to be unable to meet its contractual, legal and regulatory obligations without increased funding, which it could not afford because its tax base had sustained little or no growth over several years prior to 1991.

The district was placed under complete control of the Department of Elementary and Secondary Education in FY 1993, and the state became responsible for 100 percent of the education costs for the district. Prior to July 1, 2003, there was a state administrator for the Central Falls School System who was responsible for the management, care and control of the Central Falls School System. The Special Administrator reported to the Commissioner of Education. On July 1, 2003, the state administrator governance structure was replaced with a seven member Board of Trustees. The district represents the state's poorest community and has a disproportionate number of special education students.

Because of this unique situation, operations aid for the district was programmed in the budget of the Department of Elementary and Secondary Education, while distributions from special aid categories were reflected in the state aid appropriation line. This changed for FY 1999 when language was added in Article 31 to restrict the investment funds to "locally or regionally operated" school districts.

The state had full responsibility for funding Central Falls, thus inclusion in those investment fund distributions was discontinued. The investment fund and operations aid totals shown in the summary tables from FY 1998 have been adjusted accordingly for comparability with FY 1999 and FY 2000.

Beginning with FY 2012, Central Falls is funded pursuant to the funding formula. It includes a transition fund to stabilize the Central Falls School District until the city can begin paying its local share. FY 2015 was the first year of the transition funding and the budget included \$1.8 million; the FY 2023 budget includes \$10.1 million.

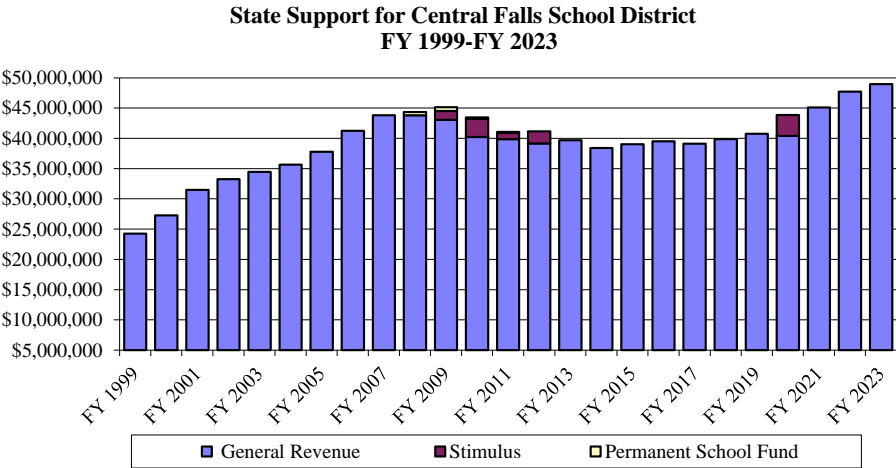
The 2012 Assembly adopted legislation that clarifies the method for calculating the amount to put into the transition fund and requires that the fund be supported through a reallocation of current resources to the school district and that the state does not have to provide new funding. The Assembly also added language that states the fund shall be annually reviewed to determine the amount of the state and city shares. It also adopted language to give the Commissioner of Elementary and Secondary Education the authority to exercise control and management over the district whenever he or she deems it necessary.

The 2013 Assembly enacted legislation in order to address the impact of a court decision that the schools are not part of the city which affected the district's ability to borrow and/or refund school construction bonds.

Funding. Funding for Central Falls increased dramatically over the last three decades. State support nearly doubled from FY 1991 to FY 1993 upon the takeover. Aid continued to grow annually since then, doubling from FY 1998 to FY 2006, though it declined during the great recession. More recently, Central Falls has experienced a significant reduction in enrollment primarily due to the growth of charter schools. From school years 2004-05 through 2007-08, student enrollment ranged from 3,656 students to 3,341 students. Since then, enrollment steadily declined until 2017 when it reached 2,470 students and has risen annually since then. Enrollment in FY 2022 was 2,625 students; including students attending charter schools, total enrollment is significantly higher at 4,355 students.

The FY 2023 budget includes \$49.0 million for formula aid for the Central Falls School District. This is \$1.3 million or 2.6 percent more than FY 2022 enacted education aid. The formula includes a stabilization fund to stabilize the Central Falls School District until the city can begin paying its local share. The FY 2023 budget includes \$10.1 million of stabilization funding. It should be noted that the school district is responsible for the local share of payments to charter and state schools, which is supported from stabilization funds. Nearly 40 percent of Central Falls resident students were anticipated to attend charter and state schools for FY 2023; funding for that support is also shown in charter school aid. Total aid to charter schools for Central Falls students is \$24.3 million for FY 2023, which is shown by school in Appendix I. In total, the budget includes \$73.2 million in direct aid for district students.

The enacted FY 2022 budget also included \$22.1 million federal education stabilization funds authorized through the Consolidated Appropriations Act of 2021 and the American Rescue Plan Act for Central Falls. Based on projected expenditures, the Budget includes \$1.0 million for FY 2022 and \$20.8 million for FY 2023. Remaining funds will be available for use in FY 2024.



Metropolitan Career and Technical Center

Statute(s). §16-45

Description. The Metropolitan Career and Technical Center is intended to be an innovative education facility with one main school and several small locations in the City of Providence. In 1994, the voters approved a \$29.0 million general obligation bond capital project to site a state funded vocational school in Providence. In FY 1997, the first 50 students were housed in the state-owned Shepard building while permanent locations were developed.

The Dexter/Peace Street facility was completed in 1999 and the main campus opened in 2002. The main campus includes four facilities each having eight classes; two for each grade 9 through 12, and 15 students per class. The five facilities include the four buildings on the main campus and the Peace Street facility built in 1999. The Shepard building was previously one of the campuses, but it closed during FY 2008. The other Providence campuses absorbed those students, net the 30 that graduated, and reduced the number of incoming freshman for FY 2009 to offset the Shepard building transfer.

The 2006 Assembly provided \$1.0 million for a new East Bay Met School campus, which opened in FY 2007 with 30 students. Enrollment at the East Bay Campus was frozen at 90 students because of budgetary constraints for FY 2010 and FY 2011. For FY 2015 the East Bay Campus had 160 students and total enrollment of 888 students across all campuses. Enrollment decreased in FY 2016 because of staffing issues; there has been higher turnover and more vacant positions than anticipated thus the school limited the number of classes. Enrollment has remained steady at 824 students since FY 2016.

Enabling legislation for the Met School, which is considered a vocational technical school, is found in Chapter 16-45 of the Rhode Island General Laws. The Met School uses the state purchasing system, through the Department of Elementary and Secondary Education, like the School for the Deaf and the Davies Career and Technical School, which are also state schools. However, payroll and budgeting are through a private accounting system, similar to if the school were a separate school district. The school's employees are not state employees, and the appropriation is handled much like Central Falls, with a lump sum allocation. The Board of Education reviews and forwards the Met School's budget request to the Governor for consideration.

In 2016, the Governor proposed two pieces of legislation to reduce the local tuition payments made to charter and state schools. The first would have reduced payments by \$355 per student; the second would have excluded the local share of funding paid to charter and state schools from the calculation of local per pupil expenditures, frozen at the FY 2014 level. The Assembly did not concur with those proposals and instead enacted a single measure that reduces the local tuition payments to charter and state schools by the greater of seven percent of the local per pupil funding or the district's "unique" costs.

Unique costs are the per pupil value of the district's costs for preschool services and screening, services to students ages 18 to 21, career and technical education, out-of-district special education placements, retiree health benefits, debt service and rental costs offset by

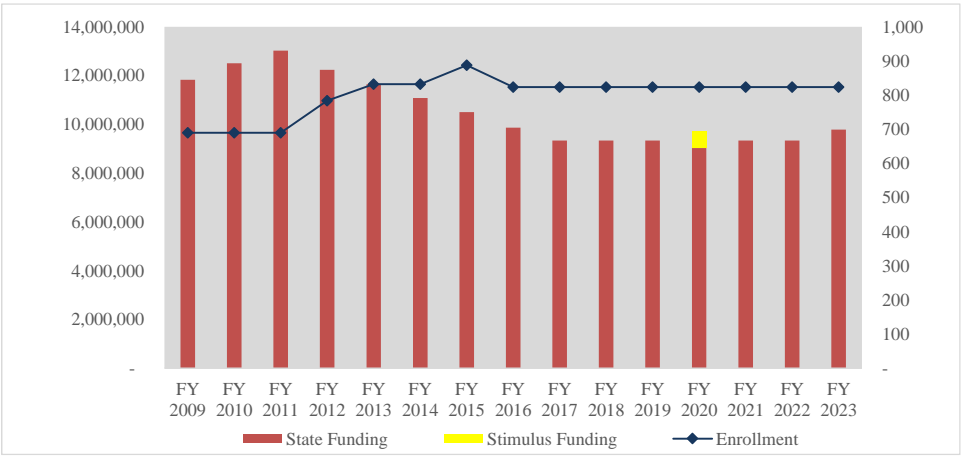
those same costs for charter schools. In the case of districts where the unique cost calculation is greater, local tuition payments to mayoral academies with teachers that do not participate in the state retirement system are further reduced by the value of the unfunded pension liability reflected in the districts’ per pupil cost.

Funding. Prior to FY 2012, the Met School was fully state supported. Beginning in FY 2012, the Met School is funded pursuant to the education funding formula. It is funded like other districts with the state share being that of the sending district for each student plus the local contribution being the local per pupil cost of each sending district, which must pay that to the School. Tables at the end of this report include estimated enrollment by sending district for FY 2023.

The FY 2023 budget includes \$9.8 million for formula aid for the Metropolitan Career and Technical School, \$0.4 million more than the enacted FY 2022 appropriation. This includes \$8.7 million from funding formula aid and \$1.1 million from stabilization funds. Enacted by the 2016 Assembly, these funds mitigate some of the losses from the implementation of the funding formula and the implication of allowing local districts to hold back a share of its per pupil funding, as well as recognize the additional costs of running a stand-alone school that offers both academic and career and technical education.

The enacted FY 2022 budget included \$4.6 million federal education stabilization funds authorized through the Consolidated Appropriations Act of 2021 and the American Rescue Plan Act for the Met. Based on projected expenditures, the Budget includes \$ 0.5 million for FY 2022 and \$4.1 million for FY 2023.

The following graph shows funding and enrollment for FY 2009 through FY 2023.



Core Instruction Equity Fund

Statute(s). §16-7.1-10

Description. The Core Instruction Equity Fund was established to improve the capacity of cities and towns to support the core instruction activities that are the basis of daily teaching and learning in all classrooms and reduce inequities in resource distribution. The enabling statute noted that communities primarily rely on local property taxes to finance education programs, and that the state's highest effective property tax rates are concentrated in the state's urban communities. Therefore, certain communities, because of low tax capacity and high tax effort, are unable to appropriate sufficient funds for the support of core instructional programs.

The formula determined the statewide median per pupil instructional cost and the statewide property tax yield. These were compared to the median per pupil instructional costs and tax yields for each community. Communities with a gap in instruction costs and a tax effort well above the statewide median were eligible for this fund. Providence, Pawtucket and Woonsocket qualified in FY 1998 through FY 2002 for distributions from this category of aid.

The 2002 Assembly amended the formula used to distribute these funds. The amended language allowed for inclusion of previously eligible communities that may have been eliminated upon the update of relevant data. There was also a statutory change that required that 10 percent of funds from the category be used to increase student and school performance in a manner that has the prior approval of the Commissioner of Elementary and Secondary Education.

Funding. The 2003 Assembly discontinued distributions from the Core Instruction Equity Fund for FY 2004. Communities with a gap in instruction costs and a tax effort well above the statewide median were eligible for this fund. Since the inception of this fund, these instructional gaps have successfully been narrowed. FY 2003 funding for the Core Instruction Equity Fund was \$30.2 million, which is \$0.2 million more than the FY 2002 and FY 2001 levels. For FY 2001, funding in this category increased from \$22.6 million to \$30.0 million. From FY 1998 through FY 2003 funding in this category increased threefold.

Student Equity Investment Fund

Statute(s). §16-7.1-8

Description. The Student Equity Investment Fund was established to close gaps in student performance in mathematics, reading and writing by targeting students in greatest need of additional educational services. The funds were based on each district's proportion of children eligible for USDA reimbursable school meals relative to the total number of such students statewide.

No distinction was made between students eligible for free lunches and those eligible for reduced price lunches. This is the same distribution method that had been used for the Poverty/Equity fund under the old categorical formulas. The 1998 Assembly amended the new Student Equity and Early Childhood Investment funds to require that three percent of the appropriations for these funds be added to the literacy set-aside base.

Funding. The 2011 Assembly discontinued distributions from the Student Equity Investment Fund for FY 2012 with the implementation of the education funding formula enacted by the 2010 Assembly. FY 2011 funding for the Student Equity Investment Fund was \$73.8 million. This was \$10.0 million more than FY 2003 through FY 2005 funding of \$63.8 million and the same as FY 2006 through FY 2010 enacted levels. Those budgets froze the distribution to each community at the FY 2006 level and did not reflect the update of relevant data. FY 2003 through FY 2005 funding was \$0.1 million more than the FY 2002 level, which was unchanged from FY 2001. For FY 2001, the Assembly appropriated \$63.7 million for the Student Equity Investment Fund, a \$20.2 million increase over FY 2000. The initial investment in FY 1998 was \$8.6 million.

Early Childhood Investment Fund

Statute(s). §16-7.1-11

Description. The Early Childhood Investment Fund provided support for schools and teaching staff for kindergarten through third grade to begin improving student performance. These funds were also used for early childhood pilot programs, including Child Opportunity Zones called COZs, that combine and/or leverage other sources of funds and that focus on beginning to improve student performance through developmentally appropriate early childhood education and integrated social and health service support. Districts were encouraged to give funding emphasis to programs in schools serving concentrations of at-risk students and integrated with programs for special needs students. Full-day kindergarten programs were also funded.

These resources were used in conjunction with literacy set-aside funds and were distributed based on the student population in these grades for each district. The 1998 Assembly amended the Student Equity and Early Childhood Investment funds to require that three percent of the appropriations for these funds be added to the literacy set-aside base.

Funding. The 2011 Assembly discontinued distributions from the Early Childhood Investment Fund for FY 2012 with the implementation of the education funding formula enacted by the 2010 Assembly. FY 2011 funding for the Early Childhood Investment Fund was \$6.8 million. This is the same as FY 2003 through FY 2010, \$0.3 million more than FY 2000 through FY 2002 levels and \$1.3 million more than FY 1999. The FY 1998 appropriation was \$3.5 million. The FY 2007 through FY 2011 budgets froze the distribution to each community at the FY 2006 level and did not reflect the update of relevant data.

Student Technology Investment Fund

Statute(s). §16-7.1-12

Description. The Student Technology Investment Fund provided schools and teaching staff with up-to-date educational technology and training to help students meet the demands of the twenty-first century. The funds were used for curriculum development to improve teaching and learning; in-service professional development to support the effective use of technology in schools; and infrastructure requirements such as equipment, technology related instructional materials, software and networking of systems. These resources were used to close student performance gaps in accordance with district strategic plans.

School districts could use Student Technology Investment funds to replace up to 35.0 percent of funds spent on technology related programs in the prior fiscal year. Distribution of this aid was based on a district's proportion of total student population; it was not wealth based.

Funding. The 2011 Assembly discontinued distributions from the Student Technology Investment Fund for FY 2012 with the implementation of the education funding formula enacted by the 2010 Assembly. For FY 2011, the Assembly appropriated \$3.4 million for the Student Technology Investment Fund, the same level of funding as in FY 1999 through FY 2010. The FY 1998 appropriation was \$1.4 million. The FY 2007 through FY 2011 budgets froze the distribution to each community at the FY 2006 level and did not reflect the update of relevant data.

Student Language Assistance Investment Fund

Statute(s). §16-7.1-9

Description. The Student Language Assistance Investment Fund targeted state resources to assist students that require additional language educational services, and distribution is based on a district's proportion of Limited English Proficiency students. Student counts were expressed as full-time equivalents in accordance with Section 16-54-4 of the Rhode Island General Laws, under which the old Limited English Proficiency aid was distributed.

Funding. The 2011 Assembly discontinued distributions from the Student Language Assistance Investment Fund for FY 2012 with the implementation of the education funding formula enacted by the 2010 Assembly. The Assembly appropriated \$31.7 million for the Student Language Assistance Investment Fund for FY 2011. This is the same as FY 2004 through FY 2010, which was \$24.7 million more than the FY 2003 level of \$7.0 million. The significant increase in funds was available largely from funds formerly programmed for Core Instruction Equity. FY 2001 and FY 2002 funding was \$5.1 million and \$3.7 million more than FY 2000. The FY 2000 appropriation was \$2.0 million over the FY 1999 and FY 1998 levels of \$1.3 million. The FY 2007 through FY 2011 budgets froze the distribution to each community at the FY 2006 level and did not reflect the update of relevant data.

Professional Development Investment Fund

Statute(s). §16-7.1-10

Description. The Professional Development Investment Fund provided for continued skill development for teachers and staff. The expenditure of these funds was to be determined by committees at each school consisting of the school principal, two teachers selected by the teaching staff of the school and two parents of students attending the school. Collaborative programs among schools were encouraged. Resources were used to close student performance gaps in accordance with the school and district's strategic plans.

Distribution was based on a district's pupil-teacher ratio. Rather than award funds based on staffing levels, the formula used an ideal ratio of 17 students per teacher. For FY 2000, language was added to the enabling statute to require that \$555,000, or 14.3 percent of the distribution from this fund, be retained by the Department of Elementary and Secondary Education to support teacher professional development in all districts through a number of specified programs. That language was amended to eliminate the specific dollar amount and percentage and allow for some funds to be set aside for those programs.

Funding. Consistent with its action in the FY 2009 final budget, the 2009 Assembly eliminated the distributed portion of the Professional Development Investment Fund for FY 2010. The FY 2009 enacted budget had included \$5.8 million.

The enabling statute included language allowing for an additional appropriation to support teacher professional development in all districts through a number of specified programs. Governor Carcieri proposed allocating \$995,000 for Department programming for FY 2010, \$500,000 more than enacted. The additional funding was for the Department to develop and implement a new statewide performance management system for educators. The summary table at the beginning of this report displays the distributed funds and the set aside funds separately. The 2009 Assembly eliminated this indirect funding as well.

FY 2009 enacted funding by the 2008 Assembly was \$6.3 million, of which \$495,000 was the set-aside. The 2008 Assembly reduced the set-aside amount by \$175,000. This reflects a \$100,000 reduction as well as a shift of \$75,000 to the Department's budget to backfill unavailable federal funds for a position dedicated to English language learners. Consistent with the Governor's recommendation, the 2009 Assembly eliminated the distributed portion of professional development funds for FY 2009 for savings of \$5.8 million.

FY 2008 funding was \$6.5 million, which was equal to the appropriation for FY 2007, of which \$670,000 was the set-aside. Funding was added for FY 2007 for the Physics First program and to provide professional development in mathematics and science.

The FY 2006 appropriation was \$5.9 million, consistent with FY 2003 through FY 2005 funding. The 2005 Assembly amended statutory language to provide that funds shall only be spent with the prior approval of the Commissioner. For FY 2000 through FY 2002, the Assembly appropriated a total of \$3.9 million, of which \$0.6 million was set aside. The FY 2007 through FY 2009 budgets froze the distribution to each community at the FY 2006 level and did not reflect the update of relevant data.

Targeted Aid

Statute(s). §16-7.1-10

Description. The Targeted Aid Fund was introduced by the 1998 Assembly to provide funds to locally or regionally operated districts in which tax effort exceeds tax capacity and at least 40.0 percent of the K-3 students are eligible for free or reduced lunches. Districts could use targeted funds for providing new or expanded programs for early childhood education, helping improve instruction to meet high standards and reducing class size at the elementary level.

These funds also supported after school programming for middle schools, junior and senior high schools; Child Opportunity Zones called COZs; teacher mentoring; curriculum revision to meet new standards; school and district intervention; or other programs which the Commissioner believes will result in increased student performance. The General Laws had allowed the Commissioner to require a district to reserve up to 5.0 percent of its allocation from this fund for intervention remedies. The 2002 Assembly amended that statutory language to provide that such reserved funds shall only be spent with the prior approval of the Commissioner.

Historically, East Providence, Providence, Pawtucket, West Warwick and Woonsocket qualified for distributions under this category of aid. For FY 2002 and FY 2003 the percent of K-3 students eligible for free and reduced price lunches in East Providence dropped below 40.0 percent making this district ineligible to receive funds from this category of aid.

Funding. The Assembly appropriated \$8.0 million for the Targeted Aid investment category each year from FY 1999 through FY 2002. That increased to \$10.0 million for FY 2003 and to \$20.0 million for FY 2004 through FY 2011. Those budgets froze the distribution to each community at the FY 2006 level and did not reflect the update of relevant data. The 2011 Assembly discontinued distributions from the Targeted Aid fund for FY 2012 with the implementation of the education funding formula enacted by the 2010 Assembly.

Charter Schools

Statute(s). §16-77.1-2

Description. Charter schools are public schools authorized by the state through the Board of Education to operate independently from many state and local district rules and regulations. Current law limits the statewide total to no more than 35 charters. At least half of the total charters shall be reserved for charter school applications designed to increase the educational opportunities for at-risk pupils. The 2005 Assembly removed the cap on the number of charter schools per community but kept the statewide cap of 20. Previously, no more than two charters could be granted in a single school district, except if a district had more than 20,000 students, then four charters could be granted.

The 2010 Assembly increased the statewide total to no more than 35 charters; it had previously been no more than 20 charters serving no more than 4.0 percent of the state's school age population. At least half of the 35 total charters shall be reserved for charter school applications designed to increase the educational opportunities for at-risk pupils.

Host Community	Charter School
Central Falls	Learning Community Segue Institute
Central Falls & Providence	Nowell Leadership Academy
Cranston	New England Laborers Construction Career Academy
Cumberland & Lincoln	RI Mayoral Academies Blackstone Valley
Providence	Achievement First Providence Mayoral Academy Charette Excel Academy Highlander Hope Academy Nuestro Mundo Nurses Institute Paul Cuffee Providence Preparatory Southside Elementary Times 2 Trinity Academy Village Green
Pawtucket	Blackstone Academy International
South Kingstown	Compass Kingston Hill
West Greenwich	Greene School
Woonsocket	Beacon Rise Prep Mayoral Academy

For FY 2023, there are 25 charter schools in nine communities. A list of each charter school and the host communities is shown in the previous table. It should be noted that for charter schools with multiple campuses, each host community is listed.

The 1999 Assembly adopted legislation that changed funding for charter public schools, which had formerly received operating support from the district in which they were located. This was equal to the per-pupil cost for the district multiplied by the school's share of the district's students. The new legislation was based on recommendations from a commission appointed to create a new funding plan.

This funding mechanism provided state funding equal to that per-pupil cost, reduced by the district's share ratio. The 2005 Assembly enacted a change in the calculation of charter school aid that set the minimum share ratio for each district at 30 percent.

The share ratio formula measured state and community wealth using two factors: the full value of local property and the median family income as determined by the most recent census. Property value is certified annually by the Department of Revenue, Division of Municipal Finance, based on local sales data and appraisals. The total assessed local property value of a community is adjusted for differences in local assessment rates to allow the reporting of figures comparable on a statewide basis, resulting in the Equalized Weighted Assessed Valuation (EWAV).

The valuations were then adjusted by the ratio that the community's median family income bore to the statewide median family income, as reported in the most recent federal census data. Use of both the property value and the median family income was an attempt to compensate for districts that have significant disparity between median family income and the full value of property.

There is also a statutory allowance for a mid-year aid adjustment if a school's October enrollment data in the current fiscal year shows a 10 percent or greater change from the prior October. The statute also allows for a ratable reduction in aid if the level of funding appropriated is not sufficient.

The 2005 Assembly extended the moratorium on final approvals of new charter schools, first enacted by the 2004 Assembly, through the 2007-2008 school year so new schools could open beginning in FY 2009. While the 2008 Assembly did not extend the moratorium, there was no funding in the FY 2009 budget for the opening of any new schools. The FY 2010 budget included \$1.5 million for the opening of new charter schools, including mayoral academies.

The share of public school students who attend charter schools has risen from 3.7 percent in FY 2012, the first year of the funding formula, to 9.0 percent estimated for FY 2023. In that same time period there has been a 56 percent increase in the number of charter schools, growing from 16 in FY 2012 to 25 for FY 2023.

Mayoral Academies. The 2008 Assembly revised the charter school statutes to allow for the creation of a new type of charter school, called a mayoral academy. These academies

would have to go through the same approval process as other charter schools but would be exempt from teacher retirement and prevailing wage laws.

Employment Mandates. The Assembly did not adopt the Governor’s proposed legislation to exempt charter schools that are chartered after July 1, 2009 and those subject to renewal after July 1, 2009 from having to follow the same employee provisions as other public schools. He proposed that these schools be exempt from prevailing wage and benefit provisions and from participation in the state teacher retirement system or from classifying their employees as public employees. Currently only mayoral academies are exempt from these provisions. The state currently grants charters for a period of up to five years.

Funding Formula. Beginning in FY 2012, charter schools are funded pursuant to the education funding formula adopted by the 2010 Assembly. Charter schools are funded like other districts with the state share being that of the sending district for each student plus the local contribution being the local per pupil cost of the sending district.

Special Legislative Commission to Assess the Funding Formula. The 2014 House of Representatives passed a resolution establishing a special legislative commission to study and assess the “fair funding formula.” The resolution states as one of its findings that the education funding formula was a major policy shift aimed at providing stable and predictable funding and addressing the inequities between districts that developed in the absence of a formula, and that it is incumbent upon the Assembly to assess that legislation to ensure that new inequities have not emerged as unintended consequences.

The commission consisted of 12 members, three of which were members of the House, appointed by the Speaker, an appointee of the Commissioner of Elementary and Secondary Education, the executive director of the Rhode Island Mayoral Academies, director of the Metropolitan Career and Technical School or designee, executive director of the Rhode Island League of Charter Schools or designee, executive director of the Rhode Island School Superintendents’ Association or designee, president of the Rhode Island League of Cities and Towns or designee, president of the Rhode Island Chapter of the American Federation of Teachers or designee, president of the Rhode Island Chapter of the National Education Association or designee, and the president of the Rhode Island Association of School Committees or designee.

The stated purpose of the commission was to study and assess the funding formula, including, but not limited to:

- The types of expenses funded from local property taxes and by state sources and the extent to which those expenses are fixed or variable;
- The extent to which the total per pupil charter funding obligation is in line with the funding formula;
- The extent to which funding for expenses borne exclusively by districts is shifted to charters;
- The extent to which charter tuition obligations differ between communities; and
- The extent to which the local share of funding to charter schools impacts district out-year sustainability.

The impetus for this study commission was concern regarding the required local share of funding for charter schools. Under the formula, charter schools are funded like other districts with the state share being that of the sending district for each student and the local contribution being the local per pupil cost of the sending district. Some have argued that there are district expenses such as teacher retirement costs, retiree health, and debt service that are part of a district's per pupil cost but not expenses borne by charter schools. This issue has become more acute as more charter schools are created and more students elect to go to charter schools. The share of public school students who attend charter schools has risen from 3.7 percent in FY 2012, the first year of the funding formula, to 5.4 percent estimated for FY 2016. In that same time period there has been a 38 percent increase in the number of charter schools, growing from 16 in FY 2012 to 22 for FY 2016.

The commission began meeting in January 2015 and reported its findings on May 18, 2015. The report identified numerous areas for further study and areas in which the funding formula appears not to be fair to both municipalities and charter schools, but it did not make any direct recommendations to adjust the funding formula to rectify the issues identified.

Working Group to Review the Permanent Education Foundation Aid Formula. On October 22, 2015, the Governor created a Working Group to Review the Permanent Education Foundation Aid Formula through an executive order. The group was tasked with reviewing the degree to which the funding formula is meeting the needs of all students and schools, ensuring formula fairness between school types, and the degree to which the formula incorporates best practices in funding, efficiency and innovation. The group recommended that the state consider providing additional support to traditional districts with high percentages of students enrolled in public schools of choice, including charter and state schools.

The Governor recommended legislation to the 2016 Assembly to reduce the local tuition payments made to charter and state schools by \$355 per student in an effort to capture the cost differential between traditional districts and charter schools in areas such as: preschool services and screening, services to students ages 18 to 21, career and technical education, out-of-district placements, retiree health expenses, debt service and rental costs. The proposed legislation would have required the Commissioner of Elementary and Secondary Education to review and recalculate the reduction to local funding every three years in order to ensure accuracy, though it is not clear what elements would be recalculated and by what standard.

The Governor also proposed legislation to codify the Department's practice in how it calculates the local per pupil cost used to determine local tuition payments to charter and state schools. Her proposal would have excluded the local share of funding paid to charter and state schools in the calculation of local per pupil expenditures and would have frozen the amount of this exclusion at the FY 2014 level. The impact of the two changes is estimated to have reduced local tuition payments to charter and state schools by \$7.0 million for FY 2017; the impact to charter schools would have been \$5.9 million.

The 2016 Assembly did not concur with those proposals related to local tuition payments and instead enacted a single measure that reduces the local tuition payments to charter and

state schools by the greater of seven percent of the local per pupil funding or the district's "unique" costs. Unique costs are the per pupil value of the district's costs for preschool services and screening, services to students ages 18 to 21, career and technical education, out-of-district special education placements, retiree health benefits, debt service and rental costs offset by those same costs for charter schools. In the case of districts where the unique cost calculation is greater, local tuition payments to mayoral academies with teachers that do not participate in the state retirement system are further reduced by the value of the unfunded pension liability reflected in the districts' per pupil cost.

Recent Legislation. During the 2019 session both the House and the Senate passed legislation regarding charter schools. House bill 2017 - H 6325 and Senate bill 2017 - S 0884, identical bills, were passed by the House and Senate. The bill would have expanded the definition of a network charter school to encompass a charter public school that operates or will operate elementary school grades and middle school grades, or operates or will operate middle school and high school grades. The Governor vetoed the bill on July 19.

The 2019 Assembly included legislation in Article 9 of 2019-H 5151, Substitute A, as amended, to ensure proper notice of school districts of data errors impacting the computation of funding formula aid and a formal reconciliation process. The legislation requires that if the state's share of education formula aid for any local education agency is determined to be incorrect after the budget for that fiscal year is enacted, local education agencies, the Senate President and the Speaker of the House must be notified within 15 days of the determination. Districts whose funding was underpaid would be paid in the following fiscal year prorated to the month in which notification occurred. It should be noted that in August 2021, the Division of Municipal Finance identified errors from Foster, West Warwick, Cumberland and North Kingstown in the data used for the computation of FY 2022 funding formula aid. The net impact of the change is \$0.4 million above the enacted budget. The 2022 Assembly enacted legislation holding local education agencies harmless from the impact of correcting the data and shifts payments owed from FY 2023 to FY 2022.

The 2021 Assembly enacted legislation to hold districts harmless from the impacts of the coronavirus emergency on student enrollments for FY 2022 only. Local education agencies will receive aid based on student enrollment in either March 2020 or March 2021, whichever is greater. For any community in which enrollment was higher in March 2020, enrollment was adjusted for students enrolling in new and expanding charter schools for FY 2022. Additionally, the student success factor amount for traditional school districts reflected the percentage of students in poverty in either March 2020 or March 2021, whichever was greater. For schools of choice, the student success factor amount reflected the number of students in poverty for the year in which total enrollment is greater.

Similarly, the 2022 Assembly enacted legislation to hold districts harmless from the impacts of the coronavirus emergency on student enrollments for FY 2023 only. Local education agencies will receive aid based on the greater student enrollment of either March 2020, 2021 or 2022, adjusted for charter school enrollment. The student success factor amount for traditional school districts reflects the greater percentage of students in poverty of either March 2020, 2021 or 2022. For schools of choice, the student success factor

amount reflects the number of students in poverty for the year in which total enrollment is greater.

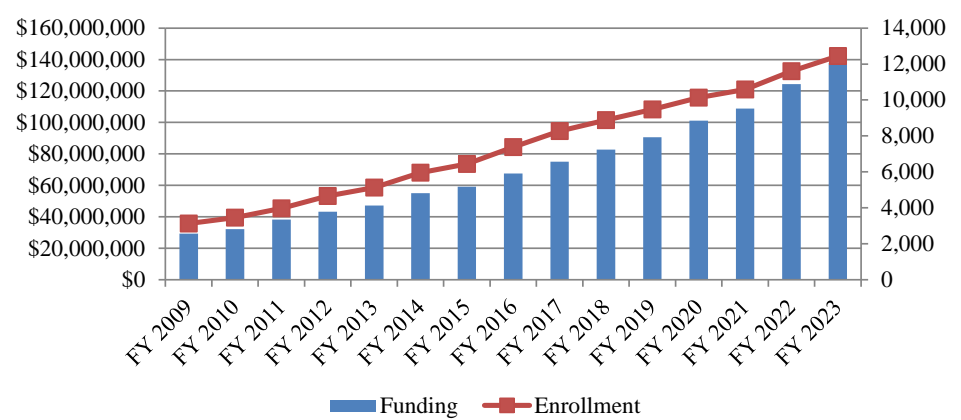
For FY 2023, pandemic-related issues also depressed data used to calculate the share ratio because it uses, June student enrollment and the number of students in poverty. This caused the state share ratios for wealthier communities to grow while falling for other communities because it is a relative measure. This was contrary to the equity intent of the formula. To avoid the impact of additional data issues in calculating funding formula aid, the enacted legislation also maintains the FY 2022 state share ratio for FY 2023.

For ten local education agencies, including six districts and four schools of choice, the unaltered funding formula calculation would have produced more aid than the amended calculation for FY 2023. To lessen that impact, the Assembly provided an additional appropriation equivalent to 20.0 percent of the difference in aid that would have been received under the unaltered calculation.

Funding. The FY 2023 budget includes \$137.7 million for formula aid to charter schools. This is \$13.4 million or 10.8 percent more than final FY 2022 aid based on updated enrollment data. The FY 2022 enacted budget includes \$48.5 million federal education stabilization funds authorized for charter schools through the Consolidated Appropriations Act, 2021 and the American Rescue Plan Act. Across all local education agencies, \$539.5 million from federal funds was appropriated for FY 2022. Based on projected expenditures, the Budget includes a total of \$48.2 million for FY 2022 and \$226.2 million for FY 2023. Remaining funds will be available for use in FY 2024.

For FY 2002 through FY 2011, community distribution tables do not reflect those funds paid directly to the charter schools. They do continue to reflect the indirect cost payment to the sending district through FY 2011, which is equal to 5.0 percent of the per pupil cost. For comparison, prior years' tables are adjusted accordingly.

The following graph shows funding and enrollment for FY 2009 through the FY 2023 enacted budget.



Full-Day Kindergarten

Statute(s). §16-7.1-11.1

Description. The Full-Day Kindergarten Investment Fund was established by the 2000 Assembly to require that there be an appropriation to support full-day kindergarten programs. The appropriation was based on the number of students enrolled in full-day kindergarten programs and the tax equity index of each district. Districts received a minimum of \$500 for each student. Districts with a tax equity index below 1.0 received \$1,000 per student, and those with a tax equity index below 0.6 received \$1,500 per student.

In FY 2001, these funds were included in the determination of minimum aid increases. The 2001 Assembly's enactment excluded distributions from this fund in determining minimum aid increases. The Governor's FY 2003 budget recommendation used this fund toward a proposed 1.0 percent minimum increase in aid. The 2002 Assembly instead provided a 1.0 percent minimum increase, excluding full-day kindergarten funds, but did include this aid in calculating its overall provision of a 2.5 percent minimum increase.

Funding. The 2011 Assembly discontinued distributions from the Full-Day Kindergarten Investment Fund for FY 2012 with the implementation of the education funding formula enacted by the 2010 Assembly. For FY 2011, funding totaled \$4.2 million, the same as the FY 2010 level. The FY 2007 through FY 2011 budgets froze the distribution to each community at the FY 2006 level and did not reflect the update of relevant data. In FY 2001, \$2.4 million was distributed through this category and incorporated into the aid used to meet minimum increase guarantees. For FY 2002, funding totaled \$3.1 million and was excluded from the determination of minimum increases. For FY 2003 total funding was \$4.0 million. Funding was \$4.4 million for FY 2004, \$4.7 million for FY 2005 and \$4.2 million since FY 2006.

There are different programs related to full-day kindergarten that are noted later in the report.

Vocational Technical Equity Fund

Statute(s). §16-7.1-19

Description. The Vocational Technical Equity Fund was established by the 2000 Assembly to require that there be an appropriation to provide aid for districts that send students to locally operated career and technical centers. The appropriation was intended to support the academic instruction component of vocational education for students enrolled in career and technical education programs.

Prior to 2000, the state had been allocating \$10.7 million to support the vocational program component for these students. Those funds remained in the base operations aid allocation for each district. This fund provided districts with \$500 for each student, based on the prior year enrollment, who attended a locally operated career and technical center.

Funding. The 2011 Assembly discontinued distributions from the Vocational Technical Equity Fund for FY 2012 with the implementation of the education funding formula enacted by the 2010 Assembly. The Assembly provided \$1.5 million for the Vocational Technical Equity Fund in FY 2011. It fluctuated between \$1.7 million and \$1.4 million since FY 2001, based on changes in enrollment. The FY 2007 through FY 2011 budgets froze the distribution to each community at the FY 2006 level and did not reflect the update of relevant data.

Group Home Aid

Statute(s). §16-64-1.1-3; §16-64-2; §16-64-8

Description. The 2001 Assembly adopted legislation in Article 22 of the FY 2002 Appropriations Act to eliminate billing among communities for the education costs of children placed in group homes by the Department of Children, Youth and Families and create a mechanism for the state to pay those costs.

Prior to FY 2002, an official community of residence was determined for each child living in a group home, which is generally based on the parents' residence. The district of official residence is responsible to pay the district in which the child is placed for the cost of the child's education. This system produced numerous disputes among communities concerning financial responsibility. These disputes often resulted in costly legal fees for all parties involved and districts hosting group home were largely unsuccessful in seeking reimbursements.

The changes contained in Article 22 provide for a per bed allotment to districts in which group homes are located. This allotment would be set annually and attempt to reflect the mix of regular and special education students residing in these homes. The legislation also relieves the sending districts of financial responsibility for students placed in out-of-district group homes, and prevents the hosting district from billing for those students.

The 2007 Assembly enacted legislation to ensure that the payment of communities' group home aid more closely reflects the actual number of group home beds open at the time of the budget. The legislation mandates that increases in beds prior to December 31 of each year shall be paid as part of the supplemental budget for that year and included in the budget year recommendation. Decreases in beds will not result in a decrease in aid for the current year but will be adjusted in the subsequent year. Previously, there was no requirement for the funding of new beds in a fiscal year until the next fiscal year.

The 2008 Assembly increased the per bed amount from \$15,000 to \$22,000 for the group home beds associated with the Bradley Hospital's residential CRAFT program.

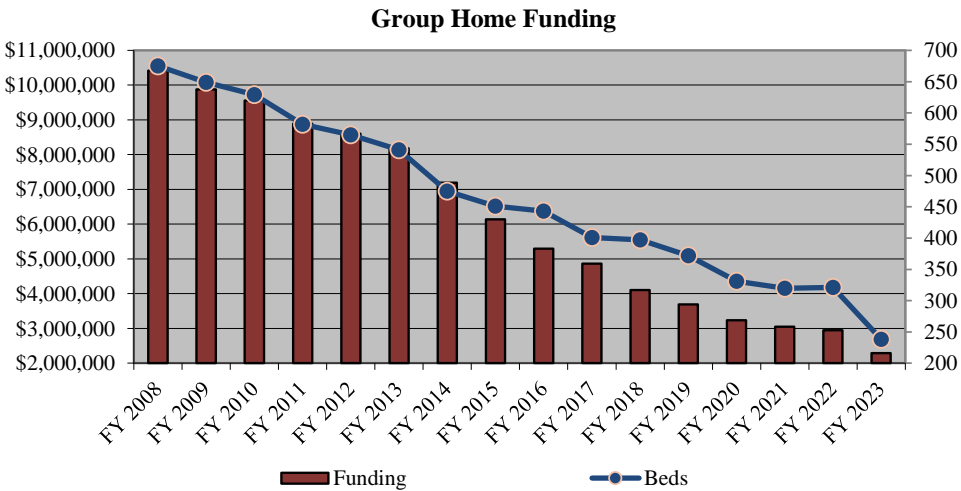
While most existing aid categories were replaced by the new education funding formula, communities hosting group homes continue to receive funding consistent with current law for group home beds. Group home aid is provided in addition to aid through the funding formula.

The 2014 Assembly changed the way group home beds affect total funding allowed under Rhode Island General Law, Section 16-7-22 (1)(ii), which requires that the number of group home beds be deducted from enrollment data for the purpose of determining average daily membership. Instead of showing the impact of group home beds on funding formula aid, the budget shows the impact on group home aid. The decrease in funding is phased-in over the remaining years of the transition period.

The 2016 Assembly provided an additional \$2,000 per group home bed for a total of \$17,000 per bed. Payments for beds associated with Bradley Hospital’s CRAFT program increased by \$4,000 for a total of \$26,000 per bed.

Funding. The FY 2023 budget includes \$2.3 million for group home aid. The chart below shows group home funding as well as group home beds for FY 2008 through FY 2023. In FY 2023, the 12 communities hosting group homes will have a total of 238 beds.

As previously noted, in the calculation of funding formula aid districts’ total enrollment is reduced by the number of group home beds. The total amount of funding is reduced by the value of that districts’ state share of core instruction and student success factor amounts times the number of group home beds. The impact is shown as a reduction to group home aid which accounts for the decline in funding attributed to this aid category relative to the bed count.



Urban Collaborative Accelerated Program

Statute(s). §16-3.1-11

Description. The 2012 Assembly adopted legislation that requires that beginning in FY 2014, the Urban Collaborative Accelerated Program (UCAP) be funded pursuant to the education funding formula. Prior to FY 2014, these students were in the district enrollment counts and the state paid education aid for these students to the sending communities. The state now remits education aid for these students directly to the school and the sending districts send the local share to the school similar to the way the Met School is funded. UCAP operates as an independent public school dedicated to reducing the dropout rates in Providence, Central Falls and Cranston.

Funding. The FY 2014 budget included \$0.3 million for the first year of new funding for the Urban Collaborative Accelerated. The FY 2023 budget includes \$1.7 million for the eighth year of funding. This is \$63,831 more than enacted for FY 2022. Additionally, the school received \$1.1 million federal education stabilization funds authorized for the school through the Consolidated Appropriations Act of 2021 and the American Rescue Plan Act. This funding is not shown in the table below and is available for use through FY 2024.

Fiscal Year	Appropriation	Fiscal Year	Appropriation
FY 2014	\$ 296,703	FY 2019	\$ 1,423,688
FY 2015	\$ 574,513	FY 2020	\$ 1,539,913
FY 2016	\$ 856,203	FY 2021	\$ 1,555,465
FY 2017	\$ 1,115,290	FY 2022	\$ 1,630,145
FY 2018	\$ 1,494,741	FY 2023	\$ 1,693,977

YouthBuild Preparatory Academy

Statute(s). §16-3.1-21

Description. The 2016 Assembly adopted legislation requiring that YouthBuild Preparatory Academy be funded pursuant to the education funding formula. The program operates as an independent public school providing an alternative learning environment to students in Providence and Central Falls. It opened in the fall of 2022.

Funding. The FY 2023 budget includes \$1.7 million for the first year of funding for YouthBuild Preparatory Academy.

Categorical - High Cost Special Education

Statute(s). § 16-7.2-6 (a)

Description. The education formula allows for additional state resources to districts for high-cost special education students when those costs exceed five times the district's combined per pupil core instruction amount and student success factor amount.

The Governor recommended legislation to reduce the threshold for eligibility to four times the per pupil core instruction amount and student success factor amount effective FY 2018. Absent additional resources provided for the change in eligibility, this could reduce the share of funding for some districts as the total is split among more students. However, no data was collected or evaluated to determine the impact of the proposal.

The 2016 Assembly did not concur and instead enacted legislation requiring the Department to collect data on those special educational costs that exceed four times the per pupil amount in order to evaluate the impact of a change in thresholds. The data indicated that a change in thresholds would have increased the amount of qualifying expenditures by more than 70.0 percent when compared to the existing threshold. For FY 2023, \$12.3 million of expenditures qualify for categorical aid under current law. Under the lower threshold, \$22.3 million would have qualified for aid.

The 2017 Assembly enacted legislation further requiring the Department to collect data on those special education costs that exceed two and three times the per pupil amount. The Department's most recent data, reported in December 2021, showed that \$62.7 million and \$38.7 million of expenses exceeded the two and three times the per pupil amount thresholds, respectively.

Funding. The Department of Elementary and Secondary Education prorates the funds available for distribution among those eligible school districts if the total approved costs for which districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year.

Funding began in FY 2012 for the categorical funding categories with the implementation of the funding formula, though no funding was provided for high cost special education students until FY 2013. The FY 2023 budget includes \$4.5 million, which is consistent with funding since FY 2017. The cost of full implementation would be \$12.3 million for FY 2023.

Fiscal Year	Appropriation	Fiscal Year	Appropriation
FY 2012	\$ -	FY 2018	\$ 4,500,000
FY 2013	\$ 500,000	FY 2019	\$ 4,500,000
FY 2014	\$ 1,000,000	FY 2020	\$ 4,500,000
FY 2015	\$ 1,500,000	FY 2021	\$ 4,500,000
FY 2016	\$ 2,500,000	FY 2022	\$ 4,500,000
FY 2017	\$ 4,500,000	FY 2023	\$ 4,500,000

Categorical - Career and Technical Education

Statute(s). § 16-7.2-6 (b)

Description. The funding formula allows the state to provide resources to help meet the initial capital investment needs to transform existing or create new comprehensive career and technical education programs and career pathways in critical and emerging industries and to help offset the higher than average costs associated with facilities, equipment, maintenance, repair and supplies necessary for maintaining the quality of highly specialized programs.

Recent Legislation. The House passed 2016-H 8268, Substitute A which allows that, beginning in FY 2017, in the event the Board of Trustees on Career and Technical Education has assumed the care, management and responsibility of a career and technical school, said school shall be eligible for up to \$1.0 million from career and technical categorical funds to be paid no sooner than FY 2018. Funding is capped at \$2.0 million for any fiscal year. The bill also gives the Board authority to provide advice and consent on the allocation of any and all career and technical categorical funds. This bill was placed on the Senate calendar; the Senate took no action.

The 2021 Assembly passed legislation that ensures students' rights to enroll in a career and technical education program approved by the Board of Trustees in communities outside of their community of residence.

Funding. The Department of Elementary and Secondary Education established criteria for allocating funds annually provided by the Assembly and prorates the funds available for distribution among those eligible school districts if the total approved costs that districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year.

Fiscal Year	Appropriation	Fiscal Year	Appropriation
FY 2012	\$ -	FY 2018	\$ 4,500,000
FY 2013	\$ 3,000,000	FY 2019	\$ 4,500,000
FY 2014	\$ 3,000,000	FY 2020	\$ 4,500,000
FY 2015	\$ 3,500,000	FY 2021	\$ 4,500,000
FY 2016	\$ 3,500,000	FY 2022	\$ 4,500,000
FY 2017	\$ 4,500,000	FY 2023	\$ 4,500,000

Funds are distributed in two priority areas: offset funding to diminish the financial costs incurred by districts that offer career and technical education; and support to schools starting up new career and technical education programming. Applicants requesting funding for program start-ups must provide a 20 percent cash match in order to secure funding.

The career and technical education fund will support the initial investment requirements to transform existing or create new career and technical programs and offset the higher than average costs of maintaining the highly specialized programs. Ongoing support is granted for more than one year by meeting specific performance targets, for example, 90.0 percent

of students successfully transitioned into postsecondary career and technical education programs or employment. The following table shows the distribution of FY 2022 aid.

Local Education Agency	FY 2022 Amount
<i>Allocation - High Cost Programs</i>	
Barrington	\$ 25,921
Bristol-Warren	21,231
Burrillville	145,268
Central Falls	9,663
Chariho	203,415
Coventry	201,043
Cranston	379,344
Cumberland	34,057
Davies	270,701
East Providence	231,926
Exeter-West Greenwich	6,023
Foster-Glocester	174,387
Johnston	4,141
Lincoln	39,370
Middletown	47,084
Narragansett	59,292
New England Laborers	69,658
Newport	152,230
North Kingstown	86,167
North Providence	54,030
North Smithfield	31,274
Pawtucket	178,902
Portsmouth	34,063
Providence	315,589
RI Nurses Institute	74,195
Scituate	62,382
Smithfield	49,839
South Kingstown	52,937
Tiverton	30,688
Warwick	79,406
Westerly	38,309
West Warwick	119,339
Woonsocket	218,126
<i>Subtotal</i>	\$ 3,500,000
<i>Program Equipment Fund</i>	
Chariho	\$ 186,597
Coventry	82,171
Cranston	87,187
Davies	361,851
Newport	170,105
Providence	58,994
Warwick	53,095
<i>Subtotal</i>	\$ 1,000,000
Total	\$ 4,500,000

Categorical - Early Childhood

Statute(s). § 16-7.2-6 (c)

Description. The funding formula allows the state to provide resources to increase access to voluntary, free, high quality prekindergarten programs.

Governor Raimondo proposed legislation in Article 10 of 2019-H 5151 establishing a voluntary universal prekindergarten program supported by state general revenues. The program would expand until every parent who wants a high-quality seat for their four-year-old has one. The Governor's expansion proposal estimated that 7,000 high quality seats would be available by FY 2023; in FY 2019, 1,080 seats were available through the state's prekindergarten program. While the expansion plan also included investments in prekindergarten offered through child care providers and Head Start classrooms, the Governor's out-year projections did not assume an increase in this category of aid. However, supporting documents suggest that the program could cost upwards of \$70 million once fully implemented. The Assembly did not concur with the proposal, but did provide additional funding to open new classrooms, expand existing classroom capacity from 18 to 20 students, and extend the school year for some Head Start students. The additional funding added over 200 high-quality prekindergarten seats.

With Article 10 of 2020-H 7171, Governor Raimondo again proposed legislation establishing a voluntary universal prekindergarten program and would have also shifted funding for district-run classrooms from the early childhood education categorical fund to the funding formula. This proposal would have impacted districts differently, with some receiving less funding than under current law. The Assembly did not concur with the proposals.

The 2022 Assembly enacted legislation in Article 10 of 2022-H 7123, Substitute A, as amended, directing the Department of Elementary and Secondary Education to develop an expansion plan for the state prekindergarten program, including annual participation growth and associated costs, in order to achieve 5,000 seats over five years, including both three and four-year-olds. It must provide the proposal to the Governor, Speaker of the House, President of the Senate, and chairs of the House and Senate Finance and Education Committees by December 31, 2022.

In the same legislation, the Assembly also established an early childhood governance working group to review and provide recommendations regarding the structure of early childhood programs in the state. It includes leadership from the Departments of Elementary and Secondary Education, Human Services, Health, and Administration, as well as the Office of Postsecondary Commissioner and Rhode Island Kids Count. The group must report to the Governor, Speaker of the House, President of the Senate, and chairs of the House and Senate Finance Committees on its findings and recommendations by October 1, 2023.

Funding. The early childhood program funds are distributed to pre-kindergarten sites selected through a request for proposals process. The Department of Elementary and

Secondary Education has established the criteria for the purpose of allocating funding provided by the Assembly.

The budget includes \$14.9 million from general revenues for FY 2023, which is consistent with the enacted FY 2022 budget. These funds are provided directly to program providers, who are selected through a request for proposals process.

From FY 2015 through FY 2019, early childhood categorical funds were used as a match for a federal prekindergarten expansion grant. With the expiration of grant funds in FY 2019, the program was fully supported from state sources in FY 2020. The Budget also includes \$6.2 million from new preschool development funds, as well as one-time federal funds available through the Department of Human Services. From all sources, total funding for the program is \$21.1 million for FY 2023. A total of 127 classrooms serving 2,364 students opened in September 2021.

Fiscal Year	Appropriation	Fiscal Year	Appropriation
FY 2012	\$ -	FY 2018	\$ 6,240,000
FY 2013	\$ 1,450,000	FY 2019	\$ 7,360,000
FY 2014	\$ 1,950,000	FY 2020	\$ 13,804,779
FY 2015	\$ 2,950,000	FY 2021	\$ 14,850,000
FY 2016	\$ 3,950,000	FY 2022	\$ 14,850,000
FY 2017	\$ 5,160,000	FY 2023	\$ 14,850,000

Categorical - Non-Public Transportation

Statute(s). § 16-7.2-6 (e)

Description. The funding formula allows the state to provide resources to mitigate the excess costs associated with transporting students to out-of-district non-public schools and within regional school districts. The state assumes the costs of non-public out-of-district transportation for those districts participating in the statewide transportation system.

Recent Legislation. For FY 2016, Governor Raimondo proposed legislation repealing the requirement that local education agencies provide transportation for students attending private schools. Her recommendation reduced FY 2015 enacted expenditures by \$2.0 million and it included funding for the regionalized districts only. The Assembly did not concur and restored \$2.0 million.

Prior to FY 2018, funding for transportation costs was allocated through a single category of aid. The Department of Elementary and Secondary Education then divided and separately distributed funding for non-public schools and regionalized school transportation. The funds were divided based on each category's share of total transportation costs. The 2017 Assembly enacted legislation creating two distinct categories of transportation aid, one for non-public transportation and one for regional school districts.

Funding. The Department of Elementary and Secondary Education prorates the funds available for distribution among those eligible school districts if the total approved costs for which districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year. The FY 2023 budget includes \$3.5 million, for this category of aid, consistent with the enacted FY 2022 budget. The pre-FY 2018 figures in the table below are adjusted to show the share allocated to each category.

Fiscal Year	Appropriation	Fiscal Year	Appropriation
FY 2012	\$ 577,028	FY 2018	\$ 3,038,684
FY 2013	\$ 1,154,055	FY 2019	\$ 3,038,684
FY 2014	\$ 1,560,283	FY 2020	\$ 3,038,684
FY 2015	\$ 2,131,066	FY 2021	\$ 3,038,684
FY 2016	\$ 2,000,000	FY 2022	\$ 3,476,076
FY 2017	\$ 3,249,743	FY 2023	\$ 3,476,076

Categorical - Regional District Transportation

Statute(s). § 16-7.2-6 (f)

Description. The funding formula allows the state to provide resources to mitigate the excess costs associated with transporting students to out-of-district non-public schools and within regional school districts. The state shares in the costs associated with transporting students within regional school districts. The state and regional school districts share equally the student transportation costs net any federal sources of revenue for these expenditures.

Recent Legislation. Prior to FY 2018, funding for transportation costs was allocated through a single category of aid. The Department of Elementary and Secondary Education then divided and separately distributed funding for non-public schools and regionalized school transportation. The funds were divided based on each category's share of total transportation costs. The 2017 Assembly enacted legislation creating two distinct categories of transportation aid, one for non-public transportation and one for regional school districts.

Funding. The Department of Elementary and Secondary Education prorates the funds available for distribution among those eligible school districts if the total approved costs for which districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year. The FY 2022 and FY 2023 enacted budgets fully fund this category of aid based on eligible expenditures. The pre-FY 2018 figures in the table below are adjusted to show the share allocated to each category.

Fiscal Year	Appropriation	Fiscal Year	Appropriation
FY 2012	\$ 510,812	FY 2018	\$ 3,772,676
FY 2013	\$ 1,021,625	FY 2019	\$ 4,372,676
FY 2014	\$ 1,703,237	FY 2020	\$ 4,622,676
FY 2015	\$ 2,220,294	FY 2021	\$ 4,622,676
FY 2016	\$ 2,351,360	FY 2022	\$ 4,185,284
FY 2017	\$ 3,101,617	FY 2023	\$ 5,793,117

Categorical - Limited Regionalization Bonus

Statute(s). § 16-7.2-6 (g)

Description. The funding formula allows the state to provide a limited two-year bonus for regionalized districts. The bonus in the first year shall be 2.0 percent of the state's share of the foundation education aid for the regionalized districts in that fiscal year. The second year bonus shall be 1.0 percent of the state's share of the foundation education aid for the regionalized districts in that fiscal year. This bonus applies to districts that are currently regionalized as well as any districts that regionalize in the future.

Funding. The following table shows the funding provided for the districts that were already regionalized when the funding formula was implemented. No additional districts have regionalized since.

Fiscal Year	Appropriation
FY 2012	\$ 851,241
FY 2013	\$ 412,951
FY 2014 -2023	\$ -

Categorical - English Language Learners

Statute(s). § 16-7.2-6 (h)

Description. On October 22, 2015, the Governor created a Working Group to Review the Permanent Education Foundation Aid Formula through an executive order. The group was tasked with reviewing the degree to which the funding formula is meeting the needs of all students and schools, ensuring formula fairness between school types, and the degree to which the formula incorporates best practices in funding, efficiency and innovation. The group recommended that the state consider providing additional support for English language learners in order to improve education outcomes.

The Assembly concurred with the Governor's recommendation to establish a new category of funding to support English language learners that are in the most intensive programs. The funding shall be used on evidence-based programs proven to increase outcomes and will be monitored by the Department of Elementary and Secondary Education. The Department must collect performance reports from districts and approve the use of funds prior to expenditure. The Department shall ensure the funds are aligned to activities that are innovative and expansive and not utilized for activities the district is currently funding. The calculation is ten percent of the core instruction amount, adjusted for the state share ratio, for students based on criteria determined by the Commissioner of Elementary and Secondary Education. Funding was provided for FY 2017 only.

The 2017 Assembly removed the provision limiting funding to FY 2017 only, establishing a permanent category of aid for English language learners.

Funding. The Budget includes \$5.0 million for this category of aid, consistent with funding since FY 2020. The Department of Elementary and Secondary Education has established criteria for the purpose of allocating funds provided by the Assembly each year and prorates the funds available for distribution among those eligible school districts if the total approved costs for which districts are seeking reimbursement exceed the amount of funding appropriated in any fiscal year.

Fiscal Year	Appropriation	Fiscal Year	Appropriation
FY 2017	\$ 2,372,225	FY 2021	\$ 5,000,000
FY 2018	\$ 2,494,939	FY 2022	\$ 5,000,000
FY 2019	\$ 2,744,939	FY 2023	\$ 5,000,000
FY 2020	\$ 5,000,000		

Categorical - School of Choice Density Aid

Statute(s). § 16-7.2-5 (e)

Description. On October 22, 2015, the Governor created a Working Group to Review the Permanent Education Foundation Aid Formula through an executive order. The group was tasked with reviewing the degree to which the funding formula is meeting the needs of all students and schools, ensuring formula fairness between school types, and the degree to which the formula incorporates best practices in funding, efficiency and innovation. The group recommended that the state consider providing additional support to traditional districts with high percentages of students enrolled in public schools of choice, including charter and state schools.

The 2016 Assembly concurred with the Governor's recommendation to create a new category of aid which would provide additional state support for those districts who have at least 5.0 percent of their students enrolled at a school of choice, which includes charter schools or state schools. The Assembly enacted a three year program that would phase out in FY 2020. Districts received \$175 per student for FY 2017, \$100 per student for FY 2018, and \$50 per student for FY 2019.

The 2021 Assembly amended this program to permanently provide transition aid to traditional school districts with at least 5.0 percent of resident students enrolled in schools of choice. For FY 2022, \$500 per pupil will be provided for any new students that have enrolled in schools of choice since FY 2019, the last year for which there was support from this fund. Beginning in FY 2023, aid is provided for any new students enrolling in charter schools compared to the prior year.

Funding. The FY 2023 budget includes \$0.5 million to provide districts with \$500 per pupil for new students enrolling in a school of choice.

Fiscal Year	Appropriation	Fiscal Year	Appropriation
FY 2017	\$ 1,492,225	FY 2020-2021	\$ -
FY 2018	\$ 910,500	FY 2022	\$ 1,010,500
FY 2019	\$ 478,350	FY 2023	\$ 520,500

Categorical - School Resource Officer Support

Statute(s). § 16-7.2-6 (i)

Description. The 2018 Assembly established a voluntary three-year pilot program for a new category of education aid to support new school resource officers for a period of three years beginning in FY 2019. Funding will be used to reimburse school districts or municipalities one-half of the total cost of employing a new school resource officer at a middle or high school for districts that choose to do so. Staffing levels that exceed one officer per school with less than 1,200 students and two officers per school with 1,200 or more students are not eligible for reimbursement.

School resource officers are sworn law enforcement officers responsible for safety and crime prevention in schools. They are typically employed by a local police department and work closely with school administrators to create a safe environment for both students and staff. Officers typically can make arrests, respond to calls for service, and document incidents, and may have other roles, such as mentoring or making safety presentations to students. It should be noted that school resource officers are not school disciplinarians; violations of school rules are the responsibility of school administration.

School districts or municipalities would have the option to employ school resource officers, and state reimbursement is only available for new positions. Funding may not be used to supplant current funding mechanisms. Reimbursement would be limited based on enrollment noted above. For example, if a district hired three new officers for a school with more than 1,200 students, they could also receive reimbursement for two officers, provided no other officers are assigned to that school.

Based on information collected in 2018, the total number of new officers that could be hired and qualify for reimbursement is estimated to be 69. Using an average cost of \$87,985 per position, the total cost of reimbursing one-half of each new officer would be \$3.1 million in FY 2019 if all districts participated. The average position cost was provided by the Budget Office and was calculated using a 21-community average of reported average compensation for uniformed police department employees of those municipalities currently reporting such data to the Department of Revenue.

Funding. The 2018 Assembly enacted a three-year program that phased out in FY 2022.

Fiscal Year	Appropriation
FY 2019	\$ 229,936
FY 2020	\$ 325,000
FY 2021	\$ 325,000

School Visits

Statute(s). §16-7.1-10

Description. Legislation establishing the Targeted Aid Fund for FY 1999 also required an appropriation for comprehensive on-site school reviews as part of the School Accountability for Learning and Teaching system, known as SALT, and other accountability measures to carry out the purposes of the accountability legislation. These measures have included training sessions and the contracting of Master Teachers, called Regents Fellows, to work directly in the districts.

Funding. The Assembly appropriated \$461,273 for this purpose in FY 1999 and \$408,635 in FY 2000. For each FY 2001 and FY 2002, the Assembly enacted appropriations of \$658,635. The increase was intended to fund 20 additional school visits to fully implement SALT at 60 visits per year. This implementation schedule was to allow all of the state's schools to be visited every five years.

For FY 2003 funding dropped to \$0.4 million. This change continued support for the concept but required the Department to review the visit schedule and reallocate resources to the most essential expenditures. It remained at this level through FY 2008.

The 2008 Assembly included \$145,864 to support school visits, which is \$262,071 less than enacted. Combined with other reductions in the Department's budget, the total FY 2009 reduction for SALT was \$0.6 million. The 2009 Assembly provided \$145,864 for FY 2010, the same as for FY 2009.

The FY 2011 budget eliminated the enacted level of \$145,864 to support school visits as the Department stopped conducting the accountability visits. Funds were allocated to the Department of Elementary and Secondary Education for on-site school reviews and other support for district accountability measures. This funding supported the School Accountability for Learning and Teaching system, known as SALT. The accountability work was transitioned into a comprehensive district visit and incorporated into the Office of Transformation.

Progressive Support and Intervention

Statute(s). §16-7.1-5

Description. Section 16-7.1-5 of the Rhode Island General Laws authorized the Board of Education to adopt a series of progressive support and intervention strategies for those schools and districts that continue to fall short of performance goals outlined in the district strategic plans. The 1998 Assembly amended this section to specify the scope of those strategies. It also gave the Department of Elementary and Secondary Education the authority to exercise progressive levels of control over a school and/or district budget, program or personnel when, following a three year period of support, there has not been improvement in the education of students.

This section further delegated responsibility to the Board of Education for the reconstitution of those same elements of a school's operation, if necessary. The section did not specify a funding plan for this work.

Funding. The 2011 Assembly eliminated the general revenue support for these activities based on availability of federal Race to the Top funds. This type of work was part of the Department's Race to the Top planned activities.

For FY 2001 and FY 2002 the Assembly provided \$4.6 million for progressive support of reform efforts in selected school districts. Actual spending was slightly lower. The funds were to primarily be used to assist the Providence school district in its education reform efforts, in conjunction with its Excellence in Education Compact with the state. FY 2003 funding was enacted at \$0.5 million. It was increased to \$1.1 million for FY 2004 to reflect a \$0.6 million appropriation specifically targeted at achieving school improvement at Hope High School in Providence. For FY 2005, the budget included the Governor's recommendation for adding \$1.0 million to achieve school improvement at the state's urban high schools. This increased total funding to \$2.1 million.

The 2005 Assembly increased funding by \$0.8 million to \$2.9 million, as recommended by the Governor for FY 2006. Funding continued providing the \$0.6 million first allocated for Hope High School in FY 2004 and \$1.0 million to achieve school improvement at the state's urban high schools. The 2006 Assembly enacted \$2.9 million for FY 2007.

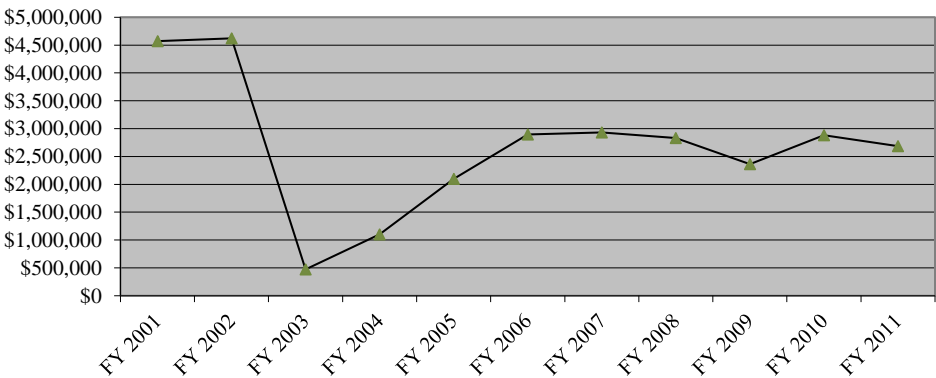
The 2007 Assembly included \$2.8 million for FY 2008 or \$93,212 less than the FY 2007 enacted level for support of reform efforts in selected school districts. The FY 2007 enacted budget contained legislation that dedicated \$100,000 from progressive support and intervention funds to support the Rhode Island Consortium for Instructional Leadership and Training. The 2007 Assembly included this funding as a community service grant and reduced progressive support and intervention funds by \$100,000 and increased community service grants by that same amount.

The 2008 Assembly provided \$2.7 million for FY 2009. This is \$0.1 million less than enacted for FY 2008. The reduction reflected the elimination of funding for a Principal Fellow position responsible for developing district leadership in both schools and central offices.

The 2009 Assembly enacted \$3.2 million or \$0.8 million more than the FY 2009 allocation for support of reform efforts in selected school districts. The additional funding was to fund two initiatives recommended by the Governor’s Urban Education Task Force. This includes \$0.7 million for a preschoolers’ pilot program to increase school readiness and \$0.1 million for extended learning time in the urban districts.

The 2010 Assembly enacted \$2.7 million or \$0.2 million less than the FY 2010 allocation for support of reform efforts in selected school districts. This reflected moving funding for an early education program from progressive support and intervention to program administration. It also reflected increased funding to hire experts to begin the design and development work for the transformation process contained in the Regents’ strategic plan. No funding was included after FY 2011 because of the availability of federal Race to the Top funds, which could be used for this program.

Progressive Support & Intervention



Hasbro Children's Hospital School

Statute(s). §16-7-20 (e)

Description. The Hasbro Children's Hospital School program supported expenditures for educational personnel, supplies, and materials for students in the hospital. The Assembly also incorporated support for the Hasbro Children's Hospital School into the state aid program, which had formerly only been reflected in the operating budget of the Department of Elementary and Secondary Education.

Funding. The Assembly provided \$100,000 annually from FY 2001 through FY 2009 for the Hasbro Children's Hospital School program. This level of funding was \$4,804 greater than FY 2000 and \$20,000 greater than the several years prior to FY 2000.

The 2009 Assembly opted to treat the grant to the Hasbro Children's Hospital as a community service grant; the funding is now budgeted elsewhere in the Department's budget and no longer treated as education aid.

Textbook Loans

Statute(s). §16-23-2; §16-23-3; §16-23-3.1

Description. The 2000 Assembly enacted legislation expanding the class subjects covered by the Textbook Loan program. Prior to that, the law mandated that school committees of every community furnish, at the expense of the community, textbooks in the field of mathematics, science, and modern foreign languages appearing on the list published by the Commissioner of Elementary and Secondary Education to all pupils of elementary and secondary school grades resident in the community. The expansion required that English, history and social studies textbooks be available for loan to students that are in grades K-8. Since communities already provide books for all subjects to public school students, the additional costs relate to loaning books to non-public school pupils.

Although this expenditure is incurred at the local level, expanding the program without supporting appropriations would have presented an unfunded mandate to local communities. Therefore, the change included a provision that the state would reimburse districts for the expenditures incurred in providing English, history and social studies textbooks to non-public school students that are in grades K-8. The 2003 Assembly further expanded the availability of these textbooks to non-public school students in all grades.

Funding. The Assembly initially provided \$320,000 for the textbook loan program in FY 2001. Actual expenditures were \$80,253, likely related to late implementation of the program. Between FY 2003 and FY 2013, the average annual expenditure was \$0.3 million. Governor Chafee proposed eliminating the requirement that the state reimburse certain costs allowed under the program as part of his FY 2012 and FY 2013 budgets but the Assembly rejected the proposal each time. He also recommended eliminating funding for reimbursements allowed under the program for FY 2015; the Assembly rejected that proposal.

Governor Raimondo proposed legislation eliminating the requirement that municipalities provide textbooks for non-public school students and eliminated funding for the reimbursements allowed under the program for FY 2016. The Assembly did not concur and maintained the enacted level of funding.

The following table shows textbook loan program expenses from FY 2008 through FY 2023.

Fiscal Year	Expenditures	Fiscal Year	Expenditures
2008	\$ 329,000	2016	\$ 150,709
2009	\$ 316,677	2017	\$ 159,541
2010	\$ 233,861	2018	\$ 88,960
2011	\$ 241,490	2019	\$ 88,576
2012	\$ 265,698	2020	\$ 56,251
2013	\$ 237,032	2021	\$ 23,315
2014	\$ 195,052	2022	\$ 25,571
2015	\$ 115,745	2023	\$ 240,000

School Breakfast

Statute(s). §16-8-10.1

Description. The School Breakfast Program provides daily balanced, low-cost or free breakfasts. Program participants include public school districts, private schools, residential child care centers, and state schools. As in the lunch program, children from families with incomes at or below 130 percent of poverty level are eligible for free meals. Children between 130 percent and 185 percent of poverty level are eligible for reduced-price meals. Children from families over 185 percent of poverty pay a regular price for their subsidized meal. About 95 percent of the breakfasts served in Rhode Island are served free or at a reduced price.

State law currently mandates that all public schools provide a breakfast program. The 2000 Assembly adopted this as a universal requirement. Previously the requirement was limited to districts based on specific poverty guidelines. That same statute provided that any costs (other than transportation costs) associated with this program in excess of available federal money shall be borne exclusively by the state and not by municipalities.

The 2005 Assembly concurred with Governor Carcieri's proposal, effective July 1, 2005, provide a per breakfast subsidy, subject to appropriation, to school districts based on each district's proportion of the number of breakfasts served in the prior school year. As part of his FY 2009 and FY 2010 budgets, Governor Carcieri proposed eliminating the administrative reimbursement, which would shift the cost to communities. The 2008 and 2009 Assemblies did not concur with this proposal.

Governor Chafee proposed eliminating the administrative reimbursement again as part of his FY 2013 budget; the Assembly did not concur with this proposal. Governor Chafee proposed eliminating the administrative cost reimbursement again for FY 2015; the Assembly rejected that proposal.

Funding. Reimbursement began as a pilot program in FY 1996 with funds from the Legislature's budget. Expenditures were \$168,068 in that year and reflected reimbursements for costs during the 1994-1995 school year. The 2003 Assembly transferred the responsibility to the Department of Elementary and Secondary Education.

The following table shows the funding for the program from FY 2008 through FY 2023.

Fiscal Year	Expenditures	Fiscal Year	Expenditures
2008	\$ 200,000	2016	\$ 270,000
2009	\$ 200,000	2017	\$ 270,000
2010	\$ 300,000	2018	\$ 270,000
2011	\$ 300,000	2019	\$ 270,000
2012	\$ 300,000	2020	\$ 270,000
2013	\$ 270,000	2021	\$ 270,000
2014	\$ 270,000	2022	\$ 270,000
2015	\$ 270,000	2023	\$ 270,000

Full-Day Kindergarten Pilot Program

Statute(s). §16-99-2, §16-99-4, §16-99-5, §16-7-22

Description. The 2013 Assembly enacted funding for a new full-day kindergarten incentive grant program. This funding will provide one-time, startup funding for school districts that move from offering a part-time kindergarten to a full-day kindergarten. The Commissioner shall approve up to four eligible districts per year to voluntarily implement a full-day kindergarten program. Funds would be appropriated based upon criteria established by the Commissioner.

The legislation also allows the Department, beginning in the 2014-2015 school year, to include an estimate to ensure that districts converting from a half-day to full-day kindergarten program are credited on a full-time basis beginning in the first year of enrollment.

The 2014 Assembly enacted legislation to provide that districts that convert from half-day to full-day kindergarten in the 2014-2015 school year and thereafter will receive education funding formula aid for that conversion more quickly than the current transition, beginning in FY 2017.

The 2015 Assembly concurred with the Governor's proposal to provide startup funding to municipalities in FY 2016 that had not implemented universal full-day kindergarten by the 2014-2015 school year. This funding is provided with the regular formula aid. This funding is intended to assist in removing any barriers that may exist to implementing universal full-day kindergarten by August 2016, since the 2015 Assembly passed legislation mandating that all municipalities offer universal full-day kindergarten to all students by that date.

This program, as it was created, is no longer required since the remaining districts are funded with the kindergarten transition funds included with the formula aid, thus no funding is included for FY 2016 for this program.

Funding. The FY 2014 budget included \$250,000 for the first year of funding. The Department of Elementary and Secondary Education requested proposals from all districts that had half-day kindergarten. It received applications from six districts; the statute limited funding to four districts. The Department's review committee selected Cranston, Exeter-West Greenwich, Glocester, and Woonsocket. Cranston and Woonsocket eventually declined the funding and the Department then funded the eligible requests of the other two applicants, Barrington and Smithfield. With these awards, \$160,000 of the \$250,000 was obligated, leaving \$90,000. The Department offered planning grants of \$10,000 to the nine remaining districts with half-day kindergarten. These funds were to be used to develop a feasibility plan for the implementation of full-day kindergarten in these districts. Coventry, East Greenwich, Johnston, North Kingstown, Scituate, and Woonsocket all accepted the \$10,000 grant. Cranston, Tiverton, and Warwick declined the funding.

The FY 2015 budget also included \$250,000, which the Department indicated has been fully allocated to six districts; including two towns (North Kingstown and East Greenwich) that returned unspent funds from FY 2014, which were reallocated to the same communities in FY 2015. It also included funding to Cranston, Johnston, Tiverton, and Warwick.

Beginning in FY 2016, this program is no longer required since the remaining districts are pursuing the transition to full-day kindergarten or are funded with the kindergarten transition funds included with the formula aid. The FY 2016 budget included \$1.2 million as startup funding for the districts that did not offer universal full-day kindergarten in the 2015-2016 school year. The 2015 Assembly passed legislation requiring that all districts offer full-day kindergarten to all eligible children by August 2016 in order to receive any education aid. The FY 2016 funding was provided to address any issues that districts may have implementing full-day kindergarten by the deadline.

The FY 2017 enacted budget included \$2.6 million through the funding formula to fund the 13 districts that converted to full-day kindergarten in FY 2015 or after. Beginning in FY 2018, all districts have full-day kindergarten.

Speech Pathologist Salary Supplement

Statute(s). §16-25.3-2

Description. The 2006 Assembly created an annual \$1,750 salary supplement for any licensed speech language pathologist who is employed by a school district and who has met the requirements and acquired a certificate of clinical competence from the American Speech-Language-Hearing Association. Payments were made to the employee by the school department upon proof of certification and the state reimbursed the local school district for these costs.

Funding. The 2006 Assembly provided \$265,000 for FY 2007. The 2007 Assembly increased funding to \$304,500 for FY 2007 to pay the supplement to all full-time speech language pathologists as reported by the Department of Elementary and Secondary Education. The 2007 Assembly also repealed this law for FY 2008 and beyond.

Recovery High Schools

Statute(s). §16-95-4 (c)

Description. Recovery high schools are specifically designed for students recovering from a substance abuse disorder. The 2016 Assembly enacted legislation to provide state support to the state's recovery high school. Anchor Learning Academy is currently the state's only recovery high school. The legislation also removes districts from the enrollment process and changes the local tuition payments from the local per pupil expenditures to the core instruction amount.

The 2017 Assembly removed the provision that limited funding to FY 2017 only.

Funding. The Assembly provided \$500,000 for FY 2023, consistent with funding since FY 2017.

Teacher Retirement

Statute(s). §16-16-22

Description. The state funds a percentage of the employer's share of the necessary contribution to the Teacher Retirement System, and municipalities contribute the balance. The employer's share is determined annually, based on actuarial reports by the State Employees' Retirement System and is applied to the covered payroll.

The state's share has varied over the years, but since FY 1993 it has been fixed at 40.0 percent, with the municipalities contributing 60.0 percent. The share does not vary by wealth of each district. Neither does the state limit what communities pay its teachers. Teacher contribution rates are set in the General Laws. Prior to changes enacted in a special legislative session during the fall of 2011, teachers had contributed 9.5 percent of their salaries; beginning July 1, 2012, teachers contribute 8.75 percent. In the early 1990s, there were proposals that were never adopted, that would have wealth equalized the state's contribution through use of the share ratio.

Significant Legislative Revisions. The state deferred its contributions to Teacher Retirement in both FY 1991 and FY 1992. These deferrals, valued at \$22.4 million in FY 1991 and \$22.2 million in FY 1992, is being paid back over time. The calculation now used to determine the state's contribution to Teacher Retirement includes an adjustment to accommodate the deferral liability.

Five municipalities including Burrillville, East Greenwich, Little Compton, New Shoreham and North Smithfield did not participate in these deferrals. Because they do not have to make up a deferral liability, they contribute a smaller percentage of teachers' salaries.

The 2005 Assembly made changes in teacher retirement benefits for new and non-vested teachers including changes to accrual of benefits, retirement age, maximum benefits and cost-of-living adjustments. The changes include: increasing the minimum retirement age eligibility from age 60 with ten years of service, or 28 years to age 65 with ten years, or age 59 with 29 years or age 55 with 20 years of service with a decreased benefit; decreasing the maximum benefit from 80 percent of the highest three years salary at 35 years of service to 75 percent at 38 years; revising the benefit accrual; and lowering the retirement pay cost-of-living adjustment from three percent to the lower of Consumer Price Index, or three percent.

The 2009 Assembly adopted pension changes that apply to those eligible to retire on or after October 1, 2009. The changes include a minimum retirement age of 62 with a proportional application of that minimum age to current members based on their current service as of October 1, 2009. This means that those closest to retirement eligibility would have the smallest change in their current minimum retirement age.

Changes also include freezing service credits for those in Plan A, shifting all future accrual to Plan B. Members in both plans would retain the respective 80.0 and 75.0 percent caps on their accruals. The cost-of-living adjustment would be based on the Plan B model of

the lesser of inflation or 3.0 percent on the third anniversary. Finally, the salary basis for benefits would be changed to the five consecutive highest years, from the current three.

The 2010 Assembly adopted pension changes that limit the cost-of-living adjustment to the first \$35,000 of a pension, indexed to inflation but capped at 3.0 percent, beginning on the third anniversary of retirement or age 65, whichever is later. This applies to all retirees that were not eligible to retire before the date of passage, June 12, 2010.

The 2011 Assembly adopted changes to that affect both the employer and employee rates, including participation in a new defined contribution plan for all employees, except judges, state police and correctional officers. Under the new plan, current employees not yet eligible to retire had an individualized retirement age based on their years of service but they must be at least 59 years old to retire. New employees would now work until their social security normal retirement age. The salary basis is the five highest consecutive years. Cost-of-living adjustments would only be granted when the pension systems' aggregate funded ratio exceeds 80.0 percent. The adjustments would be equal to the difference between the five-year smoothed investment return and 5.5 percent, but no more than 4.0 percent or less than zero. It is only applied to the member's first \$25,000 of pension income, indexed to grow at the same rate as the cost-of-living adjustment.

Participation in the new defined contribution plan includes a mandatory 5.0 percent employee contribution and a 1.0 percent employer contribution. For teachers not participating in Social Security, there is an additional 4.0 percent contribution to the defined contribution plan, of which 2.0 percent comes from the teacher and 2.0 percent is paid by the local employer. This is in addition to a 3.75 percent employee contribution to the defined benefit plan for all teachers.

For teachers participating in Social Security, the adopted changes resulted in a reduction of 75 basis points in the employee rate. For teachers that do not participate in Social Security, there was an increase of 1.25 percent in the employee rate.

Teacher Group	Previous	Current			
		Defined Benefit	Defined Contribution	Additional Contribution	Total
With Social Security	9.50%	3.75%	5.00%	n/a	8.75%
Without Social Security	9.50%	3.75%	5.00%	2.00%	10.75%

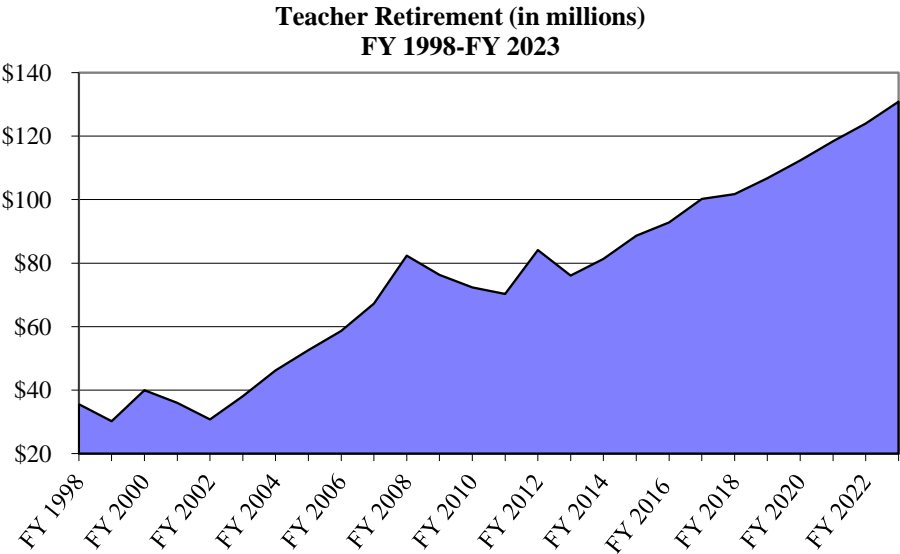
Public labor unions challenged the constitutionality of the law subsequent to its enactment. State and labor unions were ordered into federal mediation. In February 2014, a proposed settlement was announced; however, the settlement needed the approval of retirees, state employees, as well as the General Assembly. If more than half of any one group were to vote against the settlement, the litigation would continue. Though most employees and retirees voted in support of the settlement, a majority of police officers voted against it; thereby rejecting the settlement in whole. The trial was originally scheduled for September 2014, and later rescheduled for April 2015.

In March 2015, another proposed settlement was announced and the 2015 Assembly adopted changes to codify this agreement. There are several changes to the cost-of-living

adjustment, accrual rates, and retirement age; it also allows municipalities to re-amortize the unfunded liability four additional years. The changes include providing a cost-of-living increase every four years instead of every five as well as two, one-time \$500 payments to all current retirees. It changes the formula for calculating the cost-of-living increase to use both investment returns and the consumer price index with a maximum of 3.5 percent. It also increases the base used for cost-of-living calculations from \$25,000 to \$30,000 for current retirees.

It returns state employees, teachers and Municipal Employees Retirement System (MERS) general employees with at least 20 years of service as of June 30, 2012 to a defined benefit plan with a 2.0 percent annual accrual and higher employee contribution rate. It also allows local municipalities to re-amortize the unfunded liability four additional years to 25 years for MERS plans and the local employer portion of teacher contributions. There was no impact to the FY 2016 budget; assuming all municipalities re-amortize, the local impact is a savings of \$3.3 million in FY 2017, while the state impact would be a cost of \$7.2 million.

Funding. The following graph depicts the state’s contributions to Teacher Retirement since 1998. Because of occasional problems with System accounting, year-end expenditure data does not always reflect the obligations in the proper fiscal year.



The FY 2023 budget includes \$130.9 million to fund the state’s 40.0 percent share of the employer contribution for teacher retirement, an increase of \$6.9 million or 5.5 percent to the FY 2022 final budget.

Despite major pension changes in the 1992, 2004, 2009 and 2010 legislative sessions, the contribution rates continued to increase and funding ratios declined. Employee rates are fixed in statute, with the last increase imposed in the 1995 legislative session for FY 1996. Therefore, increased costs to the system appear in the employer rates, absent legislative action.

The table on the following page shows the employer and employee rate for FY 1985 through FY 2023 and assumes rates for a teacher that does participate in Social Security. Under Rhode Island General Law, the Employees' Retirement Board adopts the employer contribution rates for state employees, judges, state police and teachers annually. These rates are determined using actuarial valuations, which consider the current benefit provisions along with demographic assumptions such as mortality rates and age at retirement and economic assumptions such as salary increases and investment earnings. Changes in these variables result in rate changes. In May of 2017, the Employees' Retirement Board voted to lower the state's assumed investment rate of return from 7.5 percent to 7.0 percent. An actuarial experience study is also performed every three to five years to test the appropriateness of these economic and demographic assumptions. The actuaries also report the plans' funded ratios.

Fiscal Year	Employer Rate*	Employee Rate	Total Rate	Annual Change
1985	18.70%	8.00%	26.70%	15.09%
1986	19.80%	8.00%	27.80%	4.12%
1987	18.90%	8.50%	27.40%	-1.44%
1988	18.60%	8.50%	27.10%	-1.09%
1989	20.30%	8.50%	28.80%	6.27%
1990	21.60%	8.50%	30.10%	4.51%
1991	15.40%	8.50%	23.90%	-20.60%
1992	15.10%	8.50%	23.60%	-1.26%
1993	14.74%	8.50%	23.24%	-1.53%
1994	16.02%	8.50%	24.52%	5.51%
1995	16.02%	8.50%	24.52%	0.00%
1996	14.71%	9.50%	24.21%	-1.26%
1997	14.57%	9.50%	24.07%	-0.58%
1998	14.25%	9.50%	23.75%	-1.33%
1999	11.52%	9.50%	21.02%	-11.49%
2000	14.64%	9.50%	24.14%	14.84%
2001	12.01%	9.50%	21.51%	-10.90%
2002	9.95%	9.50%	19.45%	-9.58%
2003	11.97%	9.50%	21.47%	10.39%
2004	13.72%	9.50%	23.22%	8.15%
2005	14.84%	9.50%	24.34%	4.82%
2006	20.01%	9.50%	29.51%	21.24%
2007	19.64%	9.50%	29.14%	-1.25%
2008	22.01%	9.50%	31.51%	8.13%
2009	20.07%	9.50%	29.57%	-6.16%
2010	19.01%	9.50%	28.51%	-3.58%
2011	19.01%	9.50%	28.51%	0.00%
2012	22.32%	9.50%	31.82%	11.61%
2013	20.29%	8.75%	29.04%	-8.74%
2014	21.68%	8.75%	30.43%	4.79%
2015	22.60%	8.75%	31.35%	3.02%
2016	23.14%	8.75%	31.89%	1.72%
2017	23.13%	8.75%	31.88%	-0.03%
2018	23.13%	8.75%	31.88%	0.00%
2019	23.51%	8.75%	32.26%	1.19%
2020	24.61%	8.75%	33.36%	4.64%
2021	25.25%	8.75%	34.00%	1.98%
2022	25.72%	8.75%	34.47%	1.41%
2023	26.16%	8.75%	34.91%	1.29%

**Beginning in 2013, includes 0.4 percent employer contribution to defined contribution plan.*

Supplemental Retirement Contribution

Statute(s). §36-10-2(e)

Description. Rhode Island General Law requires that for any fiscal year in which the actuarially determined state contribution rate for state employees or teachers is lower than that for the prior fiscal year, the Governor shall include an appropriation to that system equal to 20.0 percent of the rate reduction for the state's contribution rate to be applied to the actuarial accrued liability of the system. The law requires that the amounts to be appropriated shall be included in the annual appropriation act.

The 2010 Assembly enacted legislation to provide that no supplemental contributions be made to the Retirement System for FY 2009, FY 2010 and FY 2011. Based on the pension changes adopted by the 2009 and 2010 Assemblies, the rates in those years would have been lower than the prior year's.

The Governor had proposed eliminating the requirement as part of his FY 2013 budget. The Assembly did not concur with the proposal.

Funding. The 2012 Assembly provided \$1.5 million for FY 2013.

Construction Aid (School Housing Aid)

Statute(s). §16-7-35 through §16-7-47

Description. The state provides local districts with partial reimbursement for school construction projects through the School Housing Aid Fund, also known as Construction Aid. The Commissioner and the Board of Education review and certify the need for the local community's request, which qualifies the project for reimbursement under the program. The program reimburses a community for expenditures after the project is completed.

The reimbursement rate is based on the cost of the project over the life of the bonds issued for the project. The housing aid share ratio calculation is similar to the operations aid share ratio calculation, i.e., based on a district's wealth compared to the aggregate state wealth. For this program; however, the minimum share for each district is 35.0 percent. It should be noted that although the reimbursement reference for completed projects is one year, there is a two-year reference for formula factors. For example, the FY 2020 allocations are based on 2018 enrollment levels.

Prior to legislation enacted by the 2018 Assembly, bonuses of four percentage points were given for projects that demonstrate that at least 75.0 percent of their costs are for energy conservation, asbestos removal, and/or handicapped access. The 2018 Assembly eliminated these bonuses but instituted a new four percentage point bonus for projects address school safety, so long as those projects demonstrate that at least 75 percent of their costs are for that purpose. The Assembly maintained a two percent bonus for regional districts receive for each regionalized grade for new construction projects and an additional four-percent bonus for renovation projects. The calculation also includes a debt service adjustment for heavily burdened districts.

Reimbursement is based on total expended project costs, not on the amount of the original bond issuance. For example, if a community issued \$6.5 million for ten years for a capital improvement to a school, but only spent \$6.0 million, the Department would only reimburse the community for the \$6.0 million spent on the completed project, as well as the bond interest payments over a ten-year period. If the community has a share ratio of 35.0 percent, which is the minimum share ratio, the state would reimburse the community approximately \$210,000 for ten years (\$6.0 million divided by ten, multiplied by the share ratio).

The share ratio formula measures state and community wealth using two factors: the full value of local property and the median family income as determined by the most recent census. Property value is certified annually by the Department of Revenue, Office of Property Valuation, based on local sales data and appraisals. The total assessed local property value of a community is adjusted for differences in local assessment rates to allow the reporting of figures comparable on a statewide basis, resulting in the Equalized Weighted Assessed Valuation (EWAV).

The valuations are then adjusted by the ratio that the community's median family income bears to the statewide median family income, as reported in the most recent federal census

data. Use of both the property value and the median family income is an attempt to compensate for districts that have significant disparity between median family income and the full value of property. Each community's share ratio for FY 2023 is in a table in Appendix V at the end of this publication.

Significant Legislative Revisions. Prior to FY 1998, only projects supported by general obligation bonds were reimbursable under the school housing aid program. In 1997, the General Assembly passed legislation to qualify projects supported by three additional financing mechanisms: lease revenue bonds, capital leases and capital reserve funds. The expansion of qualified projects contributed to the growth of this program.

The 2003 Assembly enacted changes to the program in an effort to control growth. The legislation limits bond interest reimbursements for new projects to only those financed through the Rhode Island Health and Educational Building Corporation. It also eliminated debt impact aid and made other changes to this program, largely to codify existing practice into the General Laws. Governor Carcieri had proposed eliminating the reimbursement of all interest costs on new projects. The FY 2004 budget assumed no savings from these changes, as they would apply only to new projects, for which the state would not likely begin reimbursing for at least a year. None of the projects for which reimbursement is included in the FY 2005 budget were financed through the Rhode Island Health and Educational Building Corporation.

Prior to FY 2006, a community's reimbursement was based on the total principal owed divided by the number of years of the bond and interest was reimbursed based on the actual amount owed. The community received an equal principal reimbursement throughout the life of the bond, even if the debt was structured so that the principal payments were lower in the early years and increased over time. The 2005 Assembly passed legislation to ensure that the reimbursement was based on the debt service payments made by a community in any given year. The Assembly also passed legislation that allowed housing aid to be paid to the Rhode Island Health and Educational Building Corporation or its designee. These actions were intended to strengthen the bond rating by showing a more stable link to aid programs and thereby reduce borrowing costs.

The 2007 Assembly increased its diligence over the program by requiring every school construction project to receive Assembly approval because of concern over the escalating cost of the school construction aid program. It also passed legislation providing incentive for communities to refund bond projects at a lower interest rate by allocating the net interest savings between the community and the state, by applying the applicable school housing aid ratio at the time of the refunding bonds.

The 2008 Assembly enacted legislation that mandated school housing aid bonds be refunded when net present value savings, including any direct costs normally associated with such a refunding, of at least \$100,000 and 3.0 percent are possible for the state and the communities or public building authorities. The legislation allowed for the refunding through the Rhode Island Health and Educational Building Corporation without additional legislative authority for projects that have already received enabling authorization from the Assembly.

The 2009 Assembly amended the education aid statutes to establish a repayment schedule for communities that have been overpaid school housing aid. The repayment schedule is based on the total amount of overpayment in relation to the amount of local revenues reported by the school district.

The 2010 Assembly enacted legislation that allows the state to spread reimbursement of debt service costs accumulated prior to project completion over three years if necessitated by appropriation level rather than paying it all in the first year of reimbursement, which is the current practice. The budget included \$4.5 million less than the estimated cost for full funding based on this proposal.

The education funding formula legislation adopted by the 2010 Assembly included a two-year phased increase in the state's minimum housing aid participation to provide for a 40.0 percent minimum state reimbursement by FY 2013 for projects completed after June 30, 2010. The previous minimum had been 30.0 percent.

The 2011 Assembly imposed a three-year moratorium on the approval of new school housing aid projects with exception for projects necessitated by health and safety reasons, effective July 1, 2011. It also required the Department of Elementary and Secondary Education to develop recommendations for cost containment strategies in the school housing aid program.

The 2012 Assembly adopted the Governor's proposed legislation to roll back the state's minimum housing aid participation to 35.0 percent and added language to ensure that projects that received approval from the Board of Regents prior to June 30, 2012 and were expecting the 40.0 percent minimum would be allowed to receive it.

The 2013 Assembly adopted legislation to distribute 80.0 percent of the total savings from the local refunding of school housing bonds to the community and the state would receive 20.0 percent of the total savings. This provision would apply to any refunding between July 1, 2013 and December 31, 2015. Current law requires refunding when there are savings of at least \$100,000 and 3.0 percent and any savings resulting from the refunding of bonds is allocated between the community and the state by applying the applicable school housing aid ratio at the time of issuance of the refunding bonds.

The 2013 Assembly also enacted legislation to allow the Central Falls school district to borrow and/or refund school construction bonds. The court decision that the schools are not part of the city impacts the city's ability to borrow or refund school housing bonds.

The 2014 Assembly extended the moratorium on the approval of new school housing aid projects from June 30, 2014 to May 1, 2015. This was to allow time for the recommendations on cost saving measures proposed by the Department and the Senate to be fully vetted as well as time for the review of other ideas.

As the following table shows, the Board of Education approved \$162.0 million of health and safety projects during the three years of the moratorium and \$208.7 million through the end of FY 2015.

	District	Project
FY 2012		
	Bristol-Warren	\$ 1,628,080
	Charlho	2,441,500
	Cuffee School	801,590
	Little Compton	11,306,519
	Middletown	1,766,162
	North Kingstown	6,460,627
	Portsmouth	2,485,500
	<i>FY 2012 Subtotal</i>	<i>\$ 26,889,978</i>
FY 2013		
	Barrington	\$ 2,464,305
	Coventry	11,479,672
	Lincoln	380,000
	Pawtucket	8,000,000
	<i>FY 2013 Subtotal</i>	<i>\$ 22,323,977</i>
FY 2014		
	Burrillville	\$ 5,941,591
	Cranston	23,123,252
	Lincoln	1,542,432
	South Kingstown	6,533,000
	<i>FY 2014 Subtotal</i>	<i>\$ 37,140,275</i>
FY 2015 - Before May 1		
	Bristol-Warren	\$ 11,297,669
	East Providence	10,000,000
	Narragansett	2,880,450
	Pawtucket	46,040,801
	Smithfield	5,438,328
	<i>FY 2015 Subtotal</i>	<i>\$ 75,657,248</i>
	Total	\$ 162,011,478
FY 2015 - After May 1, 2015		
	Cumberland	\$ 4,997,888
	Providence	41,714,235
	<i>FY 2015- After May 1 Subtotal</i>	<i>\$ 46,712,123</i>
	Grand Total	\$ 208,723,601

The 2015 Assembly created the School Building Authority Fund, discussed separately, which works with the existing school construction aid program and made several changes to the existing program. This includes requiring that districts submit and adequately fund asset protection plans for all properties, not just ones in which school construction aid is being sought, in order to be eligible for school construction aid funds. It also requires the Department to establish an annual application deadline, instead of the current rolling submission process and requires that a priority system be developed in order to rank all of the applications statewide.

The Department of Elementary and Secondary Education contracted for a statewide assessment to identify the statewide need. The total cost of the study was \$4.4 million.

The Rhode Island Health and Educational Building Corporation provided \$1.0 million and the Department used \$3.4 million from the School Building Authority Fund. Current law allows the Department to use funding from the Fund for “one-time or limited expenses.”

The assessment began in February 2015 and the final report was released in September 2017. Each public school building in the state was assessed and evaluated by teams of architects and engineers against current building codes, the school construction regulations and the Northeast Collaborative for High Performance Schools Criteria (NECHPS). Schools were also evaluated to ensure that all spaces adequately support the districts’ educational programs. The assessment, conducted by Jacobs Engineering, identified \$627.6 million of immediate safety needs across the state’s public schools and total deficiency costs of \$2,222.7 million. The assessment also projected a five-year forecasted need of \$793.0 million, for a total combined five-year need of \$3,015.7 million.

Subsequent to the report’s release, the Governor established the Rhode Island School Building Task Force through Executive Order 17-09. It was chaired by the General Treasurer and the Commissioner of Elementary and Secondary Education, and included 17 other individuals representing various stakeholders, including nonprofits, public schools, districts, and private industry. It should be noted that charter schools were not directly represented as neither a school representative nor the Rhode Island League of Charter Schools were included in the task force.

The Task Force made several recommendations for the school housing program, including temporary incentives to increase the state’s share of projects and additional responsibilities and oversight throughout the projects. It also recommended a total of \$500.0 million of general obligation bonds be used toward public school construction and repairs over a ten-year period. This includes referendums to be put before the voters on the November 2018 and November 2022 ballots for \$250.0 million each. No more than \$100.0 million would be issued in any one year.

The 2018 Assembly enacted legislation to temporarily expand incentives used to enhance the school housing aid ratio in order to encourage new school construction and renovation projects, which were authorized approval of a \$250.0 million bond referendum by the voters on the November 2018 ballot. Districts would be eligible for share ratio increases of up to 20.0 percent for projects that address health and safety deficiencies, specific subject areas, replacing facilities, and consolidating facilities. Projects approved between May 1, 2015 and January 1, 2018 are eligible for state share increases of up to 20.0 percent so long as commissioning agents and Owners Program Managers are utilized; those projects that do not are eligible for a 5.0 percent increase. A district’s local share cannot decrease by more than half of its regular share regardless of the incentives earned, nor can a district’s state share increase by more than half of its regular share. Each incentive requires spending of 25.0 percent of project costs or \$500,000 on related items. The incentives require that projects begin by either December 30, 2022 or 2023 and be completed within five years. The 2022 Assembly enacted legislation extending two incentives by one year and aligning all temporary incentives with the December 30, 2023 start deadline; it maintained the five year completion window.

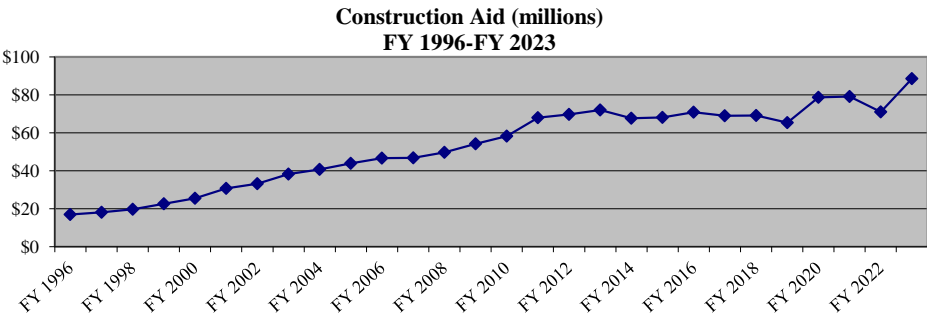
Temporary Incentive	Share Ratio Increase
1 Health & safety	5%
2 Educational enhancements (includes early education & CTE)	5%
3 Replace facility with a facilities condition index of 65%+	5%
4 Increase functional utilization of a facility from <60% to 80%	5%
5 Decrease facility functional utilization from >120% to between 85% & 105%	5%
6 Consolidate 2+ buildings	5%

While the maximum state share increase is 20.0 percent, a district’s local share cannot decrease by more than half of its regular share regardless of the incentives earned, nor can a district’s state share increase by more than half of its regular share. The third incentive cannot be combined with the fourth or fifth incentive.

The legislation established a permanent incentive for projects that address school safety and establishes minimum maintenance spending requirements. Districts are required to meet one of three options to meet the requirement. Maintenance spending may either equal \$3 per square foot of school building space, 3.0 percent of a building’s replacement value, or 3.0 percent of the school’s operating budget; the latter two options are phased-in over four years.

The legislation included additional project requirements and oversight, which are intended to control project costs, ensure building systems operate correctly, and ensure that projects are executed properly from design through construction. Owners Program Managers and commissioning agents are required for projects exceeding \$1.5 million, and state prequalification of prime contractors are required for all projects exceeding \$10.0 million. Architects and engineers are also required to go through a prequalification process.

Funding. The following chart depicts statewide expenditures for the program from FY 1996 through FY 2023, excluding the School Building Authority Capital Fund. From FY 1998 to FY 2004, the cost of the program doubled from \$19.7 million to \$40.7 million. It has more than doubled again since then to \$88.5 million for FY 2023. The figure for FY 2023 is an estimate. It is based on the ongoing costs, net of retired obligations and a projection of the additional costs to the program from newly completed projects.



FY 2003 through FY 2005 funding also includes a payment to the Town of Burrillville to lessen the impact of a change in the way the General Laws treat income that communities receive from certain tax treaties. This change affected the calculation of the reimbursement rate for school construction, causing a significant reduction in construction aid for Burrillville, which was the only community affected in this manner. The 2002 Assembly provided \$0.2 million for FY 2003 as part of a three year plan to phase in the impact of this change, with the understanding that \$0.1 million would be provided in FY 2004 and nothing additional in FY 2005. The impact of the law change continued to be greater than originally anticipated, and the Assembly provided \$225,000 in impact aid for FY 2004 and FY 2005. The 2005 Assembly repealed the tax treaty legislation.

As part of his FY 2009 revised budget, Governor Carcieri reduced Providence's education aid by \$9.5 million, which is the amount of overpaid school construction aid it received on expenditures not eligible for reimbursement. In previous years, when it had been determined that a community owed the state for overpayments it received through the school construction aid program, the community had been able to repay the state over a number of years. Applying the same treatment to Providence would have resulted in a seven-year payback at \$1.4 million per year. The Assembly allowed for the seven-year payback.

The voters approved \$250.0 million of new general obligation bonds on the November 2018 ballot for public school construction and repairs over the next five years, with an authorization limit of \$100.0 million in any one year. The legislation requires that bond proceeds first be used in the traditional housing aid program, with no more than 5.0 percent of available proceeds in any given year to be used by the capital fund. Annual debt service on the bonds would be \$20.7 million assuming a 5.0 percent interest rate and 20-year term; total debt service would be \$401.4 million.

Enabling legislation requires proportional distribution of the \$250.0 million of general obligation bonds approved by the voters. The School Building Authority released guidance in spring 2019 indicating that districts will receive 15.0 percent of the expected state share for their projects, including interest. This will be provided upfront on a reimbursement basis; for those projects that are eligible for incentive points, the difference between the amount of upfront funding received and what would have been eligible under the incentives will be reimbursed through the traditional housing aid distribution, which occurs over the same period as the local debt service payments. Guidance on the award funding published by the School Building Authority stated that local education agencies have two years to spend the upfront funding. Districts must submit invoices to the Authority; upon verification of completed work, funds will be released to districts.

Between FY 2019 and FY 2021, the Council on Elementary and Secondary Education approved \$1,156.1 million for projects across 17 districts. The Council approved \$312.9 million in December 2021 and \$551.1 million in May 2022, and \$1,440.0 million of projects are expected to be approved during FY 2023. The projected application surge is anticipated as a result of the pending expiration of the temporary incentives.

Approvals	Total Project Costs	Base State Share w/o Incentives	Upfront Bond Reimbursement
FY 2015 to FY 2018	\$ 538,462,880	\$ 357,460,960	\$ 39,901,249
May 2019			
Cranston	\$ 13,497,432	\$ 9,954,546	\$ -
Foster	1,000,000	350,000	52,500
Foster-Glocester	4,485,000	2,263,898	339,585
Providence	278,430,300	326,127,721	48,919,158
Trinity Academy	11,298,705	4,813,247	721,987
Westerly*	74,284,759	38,360,540	5,454,081
FY 2019	\$ 382,996,196	\$ 381,869,952	\$ 55,487,311
December 2019			
Pawtucket	\$ 234,053,860	\$ 271,670,332	\$ 40,750,550
May 2020			
Burrillville	\$ 7,214,000	\$ 5,158,610	\$ 733,793
Cranston	146,822,931	113,149,453	16,972,418
Cumberland	79,093,500	49,200,518	7,380,078
Newport	106,334,967	52,848,479	7,927,272
Warwick	56,000,000	27,832,000	4,174,800
FY 2020	\$ 629,519,258	\$ 519,859,392	\$ 77,938,911
December 2020			
Central Falls	\$ 7,665,597	\$ 7,414,863	\$ 1,112,229
Exeter-West Greenwich	17,800,000	15,418,360	2,312,754
Narragansett	8,311,372	2,908,980	436,347
May 2021			
Coventry	89,384,022	38,267,624	8,151,004
Paul Cuffee	12,746,540	3,823,962	667,824
South Kingstown	7,633,985	2,671,895	4,007,848
FY 2021 Total	\$ 143,541,516	\$ 70,505,684	\$ 16,688,006
December 2021			
Achievement First	\$ 76,500,000	\$ 31,014,000	\$ 4,652,100
Johnston	215,000,000	114,791,520	17,218,728
Portsmouth	21,439,299	\$10,655,332	\$1,598,300
May 2022			
Blackstone Valley Prep	29,754,017	12,675,211	1,179,460
Lincoln	26,036,794	10,258,497	954,579
Little Compton	4,976,864	1,741,902	162,088
New Shoreham	9,056,722	4,501,191	418,847
Providence	146,328,771	167,385,077	15,575,597
Scituate	4,951,559	1,843,296	171,523
Smithfield	12,777,550	4,472,143	416,144
Tiverton	2,628,974	920,141	85,621
Warwick	314,559,510	156,336,076	14,547,461
FY 2022 Total	\$ 864,010,060	\$ 516,594,386	\$ 56,980,448
FY 2023 Projected*	\$ 1,440,000,000	\$ 1,002,686,842	\$ 172,003,026
Total FY 2019-2023	\$ 3,460,067,030	\$ 2,491,516,256	\$ 379,097,702

\$ in millions; excludes value of potential incentive points.

*Based on June 10, 2022 estimates

The previous table includes projects approved from FY 2019 through May 2022, as well as projected approvals for FY 2023. This reflects the state share of the total project costs as presented to the Council. It should be noted that these amounts exclude the impact of the new incentives and, pending calculation and confirmation of those final values, the actual state share of projects will likely be higher.

The School Building Authority released guidance in spring 2019 indicating that districts will receive 15.0 percent of the expected state share for their projects, including interest. This will be provided upfront on a reimbursement basis; for those projects that are eligible for incentive points, the difference between the amount of upfront funding received and what would have been eligible under the incentives will be reimbursed through the traditional housing aid distribution, which occurs over the same period as the local debt service payments.

Article 5 of 2022-H 7123, Substitute A, as amended, includes a new \$250.0 million bond to be put before the voters on the November 2022 ballot to provide funding to local education agencies on a pay-as-you-go-basis for school construction projects. The capital budget assumes issuance of \$42.8 million for FY 2024, \$67.8 million annually from FY 2025 to FY 2027, and \$3.8 million in the post-FY 2027 period. Annual debt service would be \$20.7 million assuming a 5.0 percent interest rate and a 20-year term; total debt service would be \$401.4 million. The original bond is programmed at \$48.5 million in prior spending, \$108.7 million for FY 2022, \$67.8 million for FY 2023, and \$25.0 million for FY 2024.

The out-year estimates included with the Governor’s recommended budget are based on December projections by the School Building Authority, adjusted for the impact of the second \$250.0 million school construction bond. It assumes costs for the traditional program will grow from the recommended amount of \$88.5 million for FY 2023 to \$97.7 million in FY 2024, \$105.0 million in FY 2025, \$110.0 million in FY 2026 and \$115.0 million for FY 2027. These estimates may change significantly based on actual project activity and do not include debt service for the state bonds, which is shown in the Department of Administration’s budget. That is \$7.7 million for FY 2022 based on the issuance of \$137.5 million. Debt service on the entire \$250.0 million would be \$20.7 million annually; the added cost of a second bond would be similar.

Tables in Appendix III offer reimbursement detail by community for FY 1990 through FY 2023.

School Building Authority Capital Fund (School Housing Aid)

Statute(s). § 16-7-44, § 16-105-1 through § 16-105-9, and § 45-38.2-1 through § 45-38.2-4

Description. The FY 2015 Assembly established the School Building Authority Capital Fund and created a School Building Authority office within the Department of Elementary and Secondary Education to oversee the Fund. This program complements the existing one and is for smaller projects that do not require the full rehabilitation of a school. The intent is to provide another vehicle to get additional funding to communities more quickly than when bonds are issued and municipalities are reimbursed after project completion.

The program is administered by the Rhode Island Health and Educational Building Corporation and funding is used for financial assistance and loans for school construction projects. The Authority determines the necessity of school construction and develop a priority system, among numerous other related duties. Also, districts are required to submit and execute asset protection plans for all buildings under their control. The legislation established a seven member advisory board to advise the Authority, and requires the Council on Elementary and Secondary Education to approve all projects prior to the award of assistance through the Fund. The 2018 Assembly amended the board's composition, replacing a Governor's staff appointee with the Rhode Island Health and Educational Building Corporation chair and requiring one of four public members be an educator.

This program differs from the regular school construction aid program in that disbursements from this fund do not require General Assembly approval and loans of up to \$500,000 do not require local voter approval, if that is allowed at the local level. Funds are disbursed on a pay-as-you-go basis for approved projects and the program retains cost sharing at current levels, though it includes a provision for incentive points, similar to the existing program. The 2018 Assembly enacted legislation to temporarily expand incentives used to enhance the school housing aid ratio to encourage new school construction and renovation projects, which were authorized upon approval of \$250.0 million of new general obligation bonds by the voters on the November 2018 ballot.

Funding. The FY 2023 enacted budget includes \$50.0 million to provide upfront support for high priority school construction projects. The final FY 2022 allocation to the fund was \$9.0 million, consistent with current law that requires that the difference between the annual housing aid appropriation and actual aid goes to the fund. The program was first funded in FY 2016 with \$20.0 million from general revenues.

The 2018 Assembly enacted legislation that requires that for FY 2019 and FY 2020, the difference between the annual housing aid appropriation and actual housing aid commitments be used for technical assistance to districts. For FY 2019, \$4.1 million was available for distribution and \$2.9 million was awarded to 30 districts including charter schools. For FY 2020, funding was used for technical assistance to the school construction program rather than direct distributions to districts.

The following table shows expenditures for the School Building Authority Fund from FY 2016 through FY 2023. The decline in funding for FY 2020 through FY 2022 from prior years reflects rising expenses in the traditional school construction program.

Fiscal Year	Appropriation	Fiscal Year	Appropriation
FY 2016	\$ 20,000,000	FY 2020	\$ 1,015,029
FY 2017	\$ 10,989,901	FY 2021	\$ 869,807
FY 2018	\$ 10,920,444	FY 2022	\$ 8,961,959
FY 2019	\$ 14,659,718	FY 2023	\$ 50,000,000

The following table lists the capital fund projects approved by the Council on Elementary and Secondary Education and technical assistance awards by district since FY 2016. As previously noted, funding in FY 2020 supported direct program expenditures and no funds were distributed to districts. Similarly, funding in FY 2021 also supported direct program expenditures.

School Building Authority Capital Fund Awards

District	Capital Projects				Technical Assistance*	Total
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	
Barrington	\$ 22,750	\$ -	\$ -	\$ -	\$ 150,000	\$ 172,750
Burrillville	562,366	-	-	53,290	100,000	715,656
Central Falls	469,468	3,012,746	2,703,452	1,455,000	129,000	7,769,666
Coventry	-	-	-	-	150,000	150,000
Cranston	263,160	-	-	158,860	150,000	572,020
Cumberland	-	-	-	-	100,000	100,000
East Greenwich	-	-	-	-	150,000	150,000
East Providence	268,770	450,423	462,860	-	-	1,182,053
Foster	104,786	-	-	-	50,000	154,786
Jamestown	-	-	-	9,065	-	9,065
Johnston	-	-	-	7,434	150,000	157,434
Lincoln	-	-	-	52,500	100,000	152,500
Little Compton	-	-	-	175,000	50,000	225,000
Middletown	73,500	-	-	25,430	-	98,930
Newport	-	-	-	-	100,000	100,000
New Shoreham	20,300	-	-	-	-	20,300
North Kingstown	-	-	-	61,093	150,000	211,093
North Providence	500,000	144,596	-	-	100,000	744,596
Pawtucket	4,212,440	2,557,230	3,160,823	3,277,357	100,000	13,307,850
Portsmouth	373,434	-	-	-	100,000	473,434
Providence	9,894,789	4,667,534	3,112,395	3,537,929	50,000	21,262,647
Scituate	-	-	36,887	-	100,000	136,887
South Kingstown	-	-	-	174,999	150,000	324,999
Tiverton	161,000	-	-	-	-	161,000
Westerly	-	-	-	174,666	50,000	224,666
West Warwick	-	-	-	1,043,200	-	1,043,200
Woonsocket	621,192	2,030,336	1,277,450	-	150,000	4,078,978
Bristol-Warren	1,335,559	-	-	314,999	150,000	1,800,558
Chariho	-	-	274,500	370,270	-	644,770
Exeter-W. Greenwich	-	-	-	-	100,000	100,000
Foster-Glocester	371,690	-	15,510	80,850	50,000	518,050
Subtotal Districts	\$ 19,255,204	\$ 12,862,865	\$ 11,043,877	\$ 10,971,942	\$ 2,629,000	\$ 56,762,888
Charters	91,875	-	-	69,923	300,000	461,798
Total	\$ 19,347,079	\$ 12,862,865	\$ 11,043,877	\$ 11,041,865	\$ 2,929,000	\$ 57,224,686

*Technical assistance provided in FY 2019 only

Historical Funding Issues

Lottery Revenues. Since the establishment of the Rhode Island Lottery in 1974, the notion of a link between lottery revenue and education aid surfaces from time to time. State education aid for FY 2022 is over \$1,298 million. Conversely, projected deposits to the General Fund from lottery revenues are \$375.7 million.

The 2008 Assembly enacted legislation that became law on May 6, 2008 to allow Twin River and Newport Grand to operate video lottery games on a twenty-four hour basis on weekends and federally recognized holidays. The state share of any additional revenue from the additional hours, up to \$14.1 million through June 30, 2009 only, was allocated to the Permanent School Fund. Those funds were distributed as aid to local education authorities in the same proportion as the general revenue aid distribution. The FY 2010 budget does not include this funding, as the law sunset on June 30, 2009. The Department of Administration administratively extended the overnight hours; the 2009 Assembly did not adopt legislation to direct those proceeds to the Permanent School Fund.

Wealth Equalization. In order to promote a goal of equity in the distribution of aid, the state employs methods that allocate funds to districts that are not as able, relative to the rest of the state, to raise sufficient funds through the property tax. Use of the share ratio, tax equity indices and student wealth factors in distributing aid does promote equity. Construction aid still uses these methods. The funding formula share ratio considers the district's ability to generate revenues and its poverty concentration.

Distributions based on student or teacher population, hold-harmless guarantees and minimum increases are "disequalizing." This means that community and student wealth are not considered in the allocation of aid. These categories of aid include the Early Childhood funds, Professional Development funds, and Teacher Retirement support. Without additional funds, only a radical redistribution of existing resources, resulting in funding cuts to many communities, would achieve an equity ideal under a system that relies heavily on the local property tax.

60-40 Funding. Efforts were made in the late 1980's to achieve 60 percent state funding of statewide education costs. Funding constraints in the early 1990's resulted in the elimination of programs designed to promote this ideal. The 1985 General Assembly passed the "Omnibus Property Tax Relief and Replacement Act." Among the provisions of this act was language requiring a two percent annual increase in the state share of local education expenditures, until the state share reached 50 percent.

In 1988, the language was amended to increase the goal of average state support to 60 percent. The additional funds appropriated to reach the 60 percent state share were not distributed through the operations aid program; rather, they were restricted for use in block grants. Although 50 percent state funding was achieved in FY 1990, block grants have not been funded since FY 1990. The goal of reaching 60 percent state funding remains as § 16-69 of the Rhode Island General Laws.

Upon implementation of the Rhode Island Student Investment Initiative in FY 1998, the statewide share of education aid increased from 42.9 percent to 43.7 percent of total

education expenses. That increased to 45.6 percent in FY 1999 and 46.6 percent in FY 2000. By FY 2003 the share grew to an estimated 50.1 percent. It has since declined almost annually beginning with 48.9 percent in FY 2004 until reaching 38.7 percent for FY 2010. The share for FY 2021 is estimated to grow to 49.5 percent. Because state and local education expenses are now over \$2.1 billion, increasing support by one percent requires over \$21 million, plus funds to cover expenditure increases.

The table below shows the state share since FY 1994. These calculations are based on a comparison of the statewide expenditures reported for the reference year and the aid allocation to local districts, excluding teacher retirement and construction aid. Funds set aside for department use such as professional development and school visits as well as the Hasbro allocation are excluded from the aid total.

	Reference Year	State Aid Excluding	
	Reimbursable	Retirement and	State
	Expenditures	Construction	Share
FY 2000	\$ 1,106,305,803	\$ 515,088,325	46.6%
FY 2001	\$ 1,170,980,829	\$ 567,546,261	48.5%
FY 2002	\$ 1,260,763,697	\$ 608,824,420	48.3%
FY 2003	\$ 1,269,360,060	\$ 636,095,389	50.1%
FY 2004	\$ 1,342,823,753	\$ 656,758,572	48.9%
FY 2005	\$ 1,421,887,254	\$ 664,930,195	46.8%
FY 2006	\$ 1,579,311,672	\$ 688,358,909	43.6%
FY 2007	\$ 1,676,241,941	\$ 724,520,724	43.2%
FY 2008	\$ 1,726,447,528	\$ 730,407,664	42.3%
FY 2009	\$ 1,685,407,791	\$ 723,176,843	42.9%
FY 2010	\$ 1,767,161,609	\$ 684,274,628	38.7%
FY 2011	\$ 1,743,656,943	\$ 683,881,297	39.2%
FY 2012	\$ 1,714,331,540	\$ 717,497,267	41.9%
FY 2013	\$ 1,766,556,463	\$ 755,813,855	42.8%
FY 2014	\$ 1,745,601,350	\$ 786,769,252	45.1%
FY 2015	\$ 1,775,279,492	\$ 820,172,822	46.2%
FY 2016	\$ 1,834,362,044	\$ 856,664,656	46.7%
FY 2017	\$ 1,894,338,445	\$ 906,231,407	47.8%
FY 2018	\$ 1,940,378,463	\$ 952,435,369	49.1%
FY 2019	\$ 2,011,887,943	\$ 974,664,565	48.4%
FY 2020	\$ 2,079,530,715	\$ 1,018,005,982	49.0%
FY 2021	\$ 2,133,162,648	\$ 1,055,399,692	49.5%
FY 2022	\$ 2,150,123,028	\$ 1,095,493,889	51.0%
FY 2023	\$ 2,184,473,165	\$ 1,136,564,084	52.0%

FY 2004 uses FY 2002 actual expenditure data, the first year for which data collected through the InSite program is being used. InSite is the finance reporting system for school

district expenditures managed by the Department of Elementary and Secondary Education. It replaced the old expenditure data collection system, which was designed to report reimbursable expenditures under the old aid formula.

	Reference Year	State Aid Excluding	Expenditures Adjusted for		
	Reimbursable	Retirement and	Retirement and	Total State	Total State
	Expenditures	Construction	Construction	Aid	Share
FY 2000	\$ 1,106,305,803	\$ 515,088,325	\$ 1,200,303,742	\$ 580,591,125	48.4%
FY 2001	\$ 1,170,980,829	\$ 567,546,261	\$ 1,269,277,607	\$ 634,309,502	50.0%
FY 2002	\$ 1,260,763,697	\$ 608,824,420	\$ 1,358,506,654	\$ 672,809,950	49.5%
FY 2003	\$ 1,269,360,060	\$ 636,095,389	\$ 1,390,873,545	\$ 712,400,097	51.2%
FY 2004	\$ 1,342,823,753	\$ 656,758,572	\$ 1,467,272,941	\$ 743,711,785	50.7%
FY 2005	\$ 1,421,887,254	\$ 664,930,195	\$ 1,555,304,465	\$ 761,369,067	49.0%
FY 2006	\$ 1,579,311,672	\$ 688,358,909	\$ 1,726,904,518	\$ 794,163,592	46.0%
FY 2007	\$ 1,676,241,941	\$ 724,520,724	\$ 1,859,242,742	\$ 838,595,616	45.1%
FY 2008	\$ 1,726,447,528	\$ 730,407,664	\$ 1,887,395,365	\$ 862,409,469	45.7%
FY 2009	\$ 1,685,407,791	\$ 723,176,843	\$ 1,867,232,244	\$ 853,602,913	45.7%
FY 2010	\$ 1,767,161,609	\$ 684,274,628	\$ 1,952,621,922	\$ 814,920,632	41.7%
FY 2011	\$ 1,743,656,943	\$ 683,881,297	\$ 1,929,252,808	\$ 822,144,072	42.6%
FY 2012	\$ 1,714,331,540	\$ 717,497,267	\$ 1,914,615,409	\$ 871,258,796	45.5%
FY 2013	\$ 1,766,556,463	\$ 755,813,855	\$ 1,963,864,151	\$ 902,374,776	45.9%
FY 2014	\$ 1,745,601,350	\$ 786,769,252	\$ 1,943,645,203	\$ 934,978,874	48.1%
FY 2015	\$ 1,775,279,492	\$ 820,172,822	\$ 1,982,797,439	\$ 976,893,576	49.3%
FY 2016	\$ 1,834,362,044	\$ 856,664,656	\$ 2,043,712,841	\$ 1,040,377,602	50.9%
FY 2017	\$ 1,894,338,445	\$ 906,231,407	\$ 2,113,776,047	\$ 1,086,453,648	51.4%
FY 2018	\$ 1,940,378,463	\$ 952,435,369	\$ 2,162,506,418	\$ 1,134,209,297	52.4%
FY 2019	\$ 2,011,887,943	\$ 974,664,565	\$ 2,245,278,596	\$ 1,161,418,072	51.7%
FY 2020	\$ 2,079,530,715	\$ 1,018,005,982	\$ 2,328,860,386	\$ 1,208,992,670	51.9%
FY 2021	\$ 2,133,162,648	\$ 1,055,399,692	\$ 2,387,256,255	\$ 1,253,775,094	52.5%
FY 2022	\$ 2,150,123,028	\$ 1,095,493,889	\$ 2,417,241,961	\$ 1,307,852,688	54.1%
FY 2023	\$ 2,184,473,165	\$ 1,136,564,084	\$ 2,443,683,535	\$ 1,405,956,062	57.5%

In\$ite is designed to allow for the disaggregating of expenditure data in a number of different ways. Beginning with FY 2010, the Department implemented a Uniform Chart of Accounts, which replaced the In\$ite system. Expenditures included in FY 2004 through FY 2023 data have been adjusted to be as comparable to the old system as possible. As shown in the previous table, the state share had been steadily increasing since FY 2010 and has surpassed 50.0 percent of expenditures beginning in FY 2022.

If the expressions of the state share were adjusted to accommodate both expenditures and aid for teacher retirement and construction, the data would show a greater level of state support. The adjustments add the value of the state contribution for retirement to both the expenditure and aid side of the equation. This is done because state support for teacher retirement is paid directly to the retirement system and is not otherwise reflected as a reimbursable expenditure.

The expenditures side is then adjusted for the full value of the projects covered by the construction aid allocation. The corresponding construction aid allocation is then added to the aid total.

Making these adjustments to incorporate all direct education aid to communities increases the state share for FY 2023 by 343 basis points to 57.5 percent. This had been steadily increasing since FY 2010; however, declined slightly in FY 2019.

School Budget Dispute Resolution. Rhode Island General Law, Section 16-2-21.4 establishes the procedure when a school committee of a city, town or regional school district determines that its budget is insufficient to comply with the provisions of state law. State law requires each community to contribute local funds to its school committee in an amount not less than its local contribution for schools in the previous year. This is expressed in Rhode Island General Law, Section 16-7-23.

The appropriation appeal process was created as part of the 1995 Public Laws and is often referred to as the Caruolo Act. Prior to enactment of this legislation, there was no statute that addressed the recourse available to school committees in the event of a budget dispute. The Department of Elementary and Secondary Education indicated that prior to the 1995 law, school committees appealed to the Commissioner of Elementary and Secondary Education when budget disputes between school communities and municipalities arose.

The procedure established in Rhode Island General Law, Section 16-2-21.4 is a multi-step process. First, the chairperson of the city, town or regional school committee must petition the Commissioner of Elementary and Secondary Education, in writing, to seek alternatives for the district to comply with state regulations and/or waivers to state regulations that would allow the school committee to operate within the authorized budget.

If the Commissioner does not provide waivers or approve the alternatives sought by the school committee, the school committee may submit a written request to the city or town council within ten days of receiving the Commissioner's response for increased appropriations for schools to meet expenditure requirements. In the event of a negative vote by the appropriating authority, the school committee has the right to seek additional appropriations by bringing actions in the Superior Court for Providence County and shall be required to demonstrate that the school committee lacks the ability to adequately run the schools for that school year.

The Governor proposed legislation to the 2008 Assembly as part of his original FY 2009 budget to modify the Caruolo process beginning with a negative vote by the appropriating authority. The article would have removed the school committee's right to bring action in the Superior Court. The 2008 Assembly did not enact this legislation.

The Governor proposed legislation to the 2009 Assembly as part of his FY 2009 revised budget requiring that when a category of state aid to education or general revenue sharing is reduced or suspended to any local school district or municipal government, the appropriation appeal process shall be suspended for the fiscal year in which the reduction or suspension of any aid is implemented. The article created a three-member budget resolution panel comprised of the Commissioner of Education or his/her designee, the

Director of Revenue or his/her designee, and the Auditor General or his/her designee to determine a remedy, as binding arbitrators. The panel would develop a corrective action plan within 60 days of convening. The plan could include the suspension of any contracts or non-contractual provisions to the extent that state aid has been reduced and to the extent legally permissible. The 2009 Assembly did not enact this legislation.

Again, as part of his FY 2010 revised budget, the Governor proposed legislation to suspend the local appropriation appeal process in any fiscal year when education aid or general revenue sharing is reduced or suspended for that year. The article created a three-member budget resolution panel to resolve those school budget disputes. The Assembly did not enact this legislation.

Recent Funding Issues

Special Education. Many communities have cited the cost of special education services as a major factor in the rising cost of providing a public education. Consequently, they have called for the reinstitution of the special education funding formula. The now-suspended formula for Special Education Aid was based on the difference, or excess cost, between educating a regular student and a special education student, and it is not based on wealth. Using a two-year reference, districts were entitled to 110 percent of the state median excess cost. If the statewide appropriation were less than the entitlement, each district's entitlement was ratably reduced. In FY 1998, special education funding of \$33.4 million represented 36 percent of the statewide entitlement. In FY 1996 and FY 1997, special education funding represented 40 percent and 37 percent, respectively, of the statewide entitlement.

Calculating full funding of special education aid in FY 1999 under the suspended formula shows a statewide entitlement of \$100.3 million. This is 22.1 percent of total aid distributed to local districts. However, because this formula was not wealth based, the special education entitlement represents as little as 10.8 percent of total FY 1999 education aid appropriation in the state's poorer communities. Conversely, in some wealthier communities, appropriation of the full special education aid entitlement would actually exceed the district's total FY 1999 aid.

The 1999 General Assembly commissioned the Children with Disabilities Study Group to review special education within the context of Rhode Island school reform. The findings of that study were released in 2002 and generated recommendations and areas that needed further study. The 2002 Assembly, as part of Article 18 of the FY 2003 Appropriations Act, recommended addressing the needs of all children and preventing disability through scientific, research-based reading instruction and the development of Personal Literacy Programs for students in the early grades performing below grade level in reading, and a system of student accountability that will enable the state to track individual students over time. The article language indicated that additional study was needed to determine factors that influence programming for students with low incidence disabilities and alternatives for funding special education required examination.

The education funding formula allows for additional funding from the state to districts for high-cost special education students. The legislation defines high-cost as costs that exceed five times the core foundation amount. The Department of Elementary and Secondary Education will prorate the available funds for distribution among eligible school districts each fiscal year.

The Governor recommended legislation to reduce the threshold for eligibility to four times the per pupil core instruction amount and student success factor amount effective FY 2018. Absent additional resources provided for the change in eligibility, this could reduce the share of funding for some districts as the total is split among more students. However, no data was collected or evaluated to determine the impact of the proposal.

The 2016 Assembly did not concur and instead enacted legislation requiring the Department to collect data on those special education costs that exceed four times the per

pupil amount in order to evaluate the impact of a change in thresholds. The 2017 Assembly enacted legislation further requiring the Department to collect data on those special education costs that exceed two and three times the per pupil amount. The Department reported the data in December 2021, which showed that \$62.7 million and \$38.7 million of expenses exceeded the two and three times the per pupil amount thresholds, respectively.

The budget includes \$4.5 million for high cost special education for FY 2023.

Tax Credit for K-12 Scholarship Contributions. The 2005 Assembly enacted a tax credit against corporate income tax liability for business entities that make contributions to Section 501(c)(3) scholarship organizations that provide tuition assistance grants to eligible students to attend non-public K-12 schools in Rhode Island. The 2007 Assembly amended the statutes to expand the private tuition tax credit to add Subchapter S Corporations, Limited Liability Corporations, and Limited Liability Partnerships to the definitions of business entities able to take the credit.

Students who are members of households with annual household income of 250 percent of the federal poverty level or less are eligible. The credit is 75 percent of the contribution for a one year contribution and 90 percent for a two year contribution provided the second year contribution is at least 80 percent of the first year's contribution. The maximum credit per tax year is \$100,000 and must be used in the year it is awarded. There is an annual total program cap of \$1.0 million awarded on a first-come-first-serve basis.

Governor Carcieri proposed legislation as part of his FY 2011 budget that would double the cap on the tax credit allowed for business entities making contributions to scholarship organizations from \$1.0 million to \$2.0 million. Currently, the funds are awarded on a first-come-first-serve basis. The maximum credit per tax year is \$100,000 and must be used in the year it is awarded. The recommended budget assumed a revenue loss of \$730,000. The Assembly did not enact this legislation. For 2012, 382 scholarships were awarded, totaling \$1.0 million.

The 2013 Assembly adopted legislation that increased the cap on the tax credit allowed for business entities making contributions to scholarship organizations from \$1.0 million to \$1.5 million. Currently, the funds are awarded on a first-come-first-serve basis. The maximum credit per tax year is \$100,000 and must be used in the year it is awarded. For 2019, there are four qualified scholarship organizations.

Career and Technical Education. The 2014 Assembly passed legislation that establishes a 15-member Rhode Island Board of Trustees on Career and Technical Education effective January 30, 2015. The legislation amends the statutes pertaining to the Rhode Island Advisory Council on Vocational Education and transfers all of the powers, rights, obligations and duties of the advisory council to the new board of trustees. The board shall advise the Commissioner of Elementary and Secondary Education and the Board of Education on the development of a biannual state plan for career and technical education.

The goal of the board of trustees is to establish a coordinated and comprehensive system of career and technical education to improve education and foster workplace success. Among its responsibilities will be to assume management and jurisdiction of state-owned

and operated career and technical schools, subject to the approval of the Board of Education, at the request of the governing body of the school, and assume management of other career and technical schools as agreed to by local districts with recommendation from the superintendent. In the event the Board of Trustees assumes responsibility, the Board shall act with the same authority as a local school committee.

The members of the Board of Trustees are limited to nine consecutive years of service and shall include nine representatives of the private sector, a representative of the Rhode Island Association of School Superintendents, one representative of the director of career and technical education programs or facilities, Commissioner of Elementary and Secondary Education or designee, Commissioner of Higher Education or designee, a representative of adult education and skills training, and the Secretary of Commerce or designees shall serve ex officio.

The legislation also creates a not-for-profit organization known as the CTE Trust on Career and Technical Education, effective January 15, 2015. The power of the trust shall be vested in nine members appointed by the Governor. The Trust shall create partnerships with employers to provide internships, apprenticeships, and other relationships which provide for student learning, provide advice to the Board of Trustees in developing programs and curriculum, and raise funds. Debt and obligations of the trust shall not be or constitute a debt of the state, municipality or subdivision thereof.

Membership of the board and trust were appointed by Governor Raimondo on February 19, 2015. During FY 2015, the CTE Trust became incorporated as a 501(c)3, the group adopted the following mission statement: *to create a system of career and technical education that prepares students to meet the evolving needs of employers*, and the groups are jointly working on the development of the biannual plan as required by statute.

The House passed 2016-H 8268, Substitute A, which would allow that, beginning in FY 2017, in the event the Board of Trustees has assumed the care, management and responsibility of a career and technical school, said school shall be eligible for up to \$1.0 million from the career and technical categorical funds to be paid no sooner than FY 2018. The maximum amount of funding is capped at \$2.0 million in any fiscal year. The bill also gives the Board the authority to provide advice and consent on the allocation of any and all career and technical categorical funds. This bill was placed on the Senate calendar; the Senate took no action.

The 2021 Assembly passed legislation that ensures students' rights to enroll in a career and technical education program approved by the Board of Trustees in communities outside of their community of residence.

Special Legislative Commission to Assess the Funding Formula. The 2014 House of Representatives passed a resolution establishing a special legislative commission to study and assess the "fair funding formula." The resolution states as one of its findings that the education funding formula was a major policy shift aimed at providing stable and predictable funding and addressing the inequities between districts that developed in the absence of a formula, and that it is incumbent upon the Assembly to assess that legislation to ensure that new inequities have not emerged as unintended consequences.

The commission consisted of 12 members, three of which were members of the House, appointed by the Speaker, an appointee of the Commissioner of Elementary and Secondary Education, the executive director of the Rhode Island Mayoral Academies, director of the Metropolitan Career and Technical School or designee, executive director of the Rhode Island League of Charter Schools or designee, executive director of the Rhode Island School Superintendents' Association or designee, president of the Rhode Island League of Cities and Towns or designee, president of the Rhode Island Chapter of the American Federation of Teachers or designee, president of the Rhode Island Chapter of the National Education Association or designee, and the president of the Rhode Island Association of School Committees or designee.

The stated purpose of the commission was to study and assess the funding formula, including, but not limited to:

- The types of expenses funded from local property taxes and by state sources and the extent to which those expenses are fixed or variable;
- The extent to which the total per pupil charter funding obligation is in line with the funding formula;
- The extent to which funding for expenses borne exclusively by districts is shifted to charters;
- The extent to which charter tuition obligations differ between communities; and
- The extent to which the local share of funding to charter schools impacts district out-year sustainability.

The impetus for this study commission was concern regarding the required local share of funding for charter schools. Under the formula, charter schools are funded like other districts with the state share being that of the sending district for each student and the local contribution being the local per pupil cost of the sending district. Some have argued that there are district expenses such as teacher retirement costs, retiree health, and debt service that are part of a district's per pupil cost but not expenses borne by charter schools. This issue has become more acute as more charter schools are created and more students elect to go to charter schools. The share of public school students who attend charter schools has risen from 3.7 percent in FY 2012, the first year of the funding formula, to 7.8 percent estimated for FY 2018. In that same time period, there has been a 38 percent increase in the number of charter schools, growing from 16 in FY 2012 to 22 for FY 2018.

The Commission began meeting in January 2015 and reported its findings on May 18, 2015. The report identified numerous areas for further study and areas in which the funding formula appears not to be fair to both municipalities and charter schools, but it did not make any direct recommendations to adjust the funding formula to rectify the issues identified.

Charter School Legislation. During the 2016 session, both the House and the Senate passed legislation regarding charter schools. House bill 2016-H 7051, Substitute A, and Senate bill 2016-S 3075, Substitute A, as amended, identical bills, were passed by the House and Senate. The Governor signed 2016-S 3075, Substitute A, as amended, into law on July 13. The bill requires local written support in the form of an ordinance from a town or city council for any new charter schools that encompass elementary and secondary

schools or multiple elementary or multiple secondary schools, referred to as a “network charter school”; and would require the Council on Elementary and Secondary Education to place substantial weight on the impact of the sending districts when considering a proposed charter or expansion of one.

The House also passed 2016-H 7066, which would require the Council on Elementary and Secondary Education to make an affirmative finding that a proposed new mayoral academy or charter school or expansion of such school would not have a detrimental impact on the finances and/or academic performance of the sending districts, prior to granting approval. This bill was forwarded to the Senate Education Committee, but not heard.

During the 2017 session, both the House and the Senate passed 2016-S 0884 which would have expanded the definition of a network charter school. A charter public school that operates or will operate elementary school grades and middle school grades, or operates or will operate middle school and high school grades would have been considered a network charter school. The Governor vetoed the bill on July 19.

The House also passed 2017-H 6203, Substitute A, as amended, which would allow the Cumberland Town Council to establish limits on the number of students from the Cumberland school district who may enroll in any charter public school, subject to a collective limit of not less than eight percent of average daily membership. This bill was forwarded to the Senate Finance Committee, but not heard.

In 2018-H 7200, Governor Raimondo proposed a number of changes to the school housing aid program in order to encourage local education agencies to pursue school construction projects. Among her proposals was to increase the minimum state share ratio for charter schools from 30.0 percent to 35.0 percent. The Assembly did not concur and maintained the minimum state share ratio of 30.0 percent; however, charter schools are eligible to receive state share incentives of up to 15.0 percent provided that new projects meet certain criteria. These incentives are outlined in the construction aid section of this publication.

During the 2018 legislative session, the House passed 2018-H 7884, which would have required any proposal for a new or expanding mayoral academy that is part of a network of charter school, provide evidence that attrition rates, special education enrollment, and suspension rates are each within plus or minus five percent of the state average. The bill was forwarded to the Senate Education Committee, but not heard. The following year, a similar bill, 2019-H 5520, was passed by the House but was not heard by the Senate.

The House also passed 2018-H 7885, which would have required the state’s Auditor General to analyze the fiscal and programmatic impact of any proposed charter or expansion of a charter on the sending school districts. The Auditor General would report its findings to the Assembly and Council on Elementary and Secondary Education. No further action was taken on this bill.

During the 2021 legislative session, the House passed 2021-6021, Substitute A, as amended, which would have required charter schools to use an annual lottery process to be established by the Department of Elementary and Secondary Education to select students for enrollment, though process would not apply to charter schools created to provide

specialized training or targeting at risk groups of students. The Department would coordinate with all sending districts to ensure that all eligible public school students have the opportunity participate in the lottery; parents and guardians could then inform sending districts of their intent to participate in the lottery. Upon completion of the lottery process, charter schools would notify the Department of results and offer enrollment to students, who will have to the choice to accept the offer. The bill was forwarded to the Senate Education Committee, but not heard.

Funding Formula Data Adjustments. Following enactment of the FY 2019 budget, the Division of Municipal Finance adjusted the local property value data that is used to calculate the state's share of education costs, the apparent result of input errors by the Division. Updating the data, in turn, impacted the state's share of education formula aid for nearly all local education agencies. Excluding the state schools, the net impact of this adjustment was an additional \$18,947, but with more impactful redistributions among districts and charter schools.

While there was no established procedure, either in regulation or state law, for altering formula aid in the case of an audit that produces different results than the official certifications, the Governor included an adjustment to reflect the impact of this correction to the data, but in FY 2020.

The Assembly concurred with providing the correct aid to those districts that were underpaid because of the error but did not concur with reducing aid to any communities that were overpaid. The FY 2020 budget included a total of \$1.9 million for those districts that were underpaid in FY 2019 and holds harmless districts that were overpaid. The Assembly also enacted legislation to ensure proper notice of districts of such errors and a formal reconciliation process. Article 9 of 2019-H 5151, Substitute A, as amended, requires that if the state's share of education formula aid for any local education agency is determined to be incorrect after the budget for that fiscal year is enacted, local education agencies, the Senate President and the Speaker of the House must be notified within 15 days of the determination. Districts whose funding was underpaid would be paid in the following fiscal year; districts that have been overpaid would have an amount withheld in the following fiscal year prorated to the month in which notification occurred.

In August 2021, the Division of Municipal Finance identified errors from Foster, West Warwick, Cumberland and North Kingstown in the data used to compute FY 2022 funding formula aid. The net impact of the change is \$0.4 million above the enacted budget. The 2022 Assembly enacted legislation holding local education agencies harmless from the impact of correcting the data and shifted payments owed from FY 2023 to FY 2022. The final FY 2022 budget includes \$0.8 million for the data correction.

Impact of COVID-19. The 2021 Assembly enacted legislation to hold districts harmless from the impacts of the coronavirus emergency on student enrollments for FY 2022 only. Local education agencies received aid based on student enrollment in either March 2020 or March 2021, whichever was greater. For any community in which enrollment was higher in March 2020, enrollment was adjusted for students enrolling in new and expanding charter schools for FY 2022. Additionally, the student success factor amount for traditional school districts reflected the greater percentage of students in poverty in either March 2020

or March 2021. For schools of choice, the student success factor amount reflected the number of students in poverty for the year in which total enrollment is greater.

Similarly, the 2022 Assembly enacted legislation to hold districts harmless from the impacts of the coronavirus emergency on student enrollments for FY 2023 only. Local education agencies will receive aid based on the greater of student enrollment in either March 2020, 2021 or 2022, adjusted for charter school enrollment. The student success factor amount for traditional school districts reflects the greater percentage of students in poverty of either March 2020, 2021 or 2022. For schools of choice, the student success factor amount reflects the number of students in poverty for the year in which total enrollment is greater.

As a result of the coronavirus pandemic, local education agencies have experienced a decline in student enrollment. Data collected in March 2021 showed nearly 4,000 fewer students were enrolled in public schools than in March 2020. October 1, 2021 data showed further decline of 1,271 students for total enrollment of 137,069 students. The decline for children in poverty was twice that rate. This likely relates to the data collection for this metric, which is partially based on school lunch applications. Data collected in March 2022 showed total student enrollment of 137,556, including 62,335 students in poverty. Enrollment for students in poverty declined by 6,012 likely related to data collection issues for this metric.

For FY 2023, pandemic-related issues also depressed data used to calculate the share ratio because it uses June student enrollment and the number of students in poverty. This caused the state share ratios for wealthier communities to grow while falling for other communities because it is a relative measure. This was contrary to the equity intent of the formula. To avoid the impact of additional data issues in calculating funding formula aid, the enacted legislation also maintains the FY 2022 state share ratio for FY 2023.

The Assembly also enacted legislation requiring the Department of Elementary and Secondary Education to develop measures for the collection of student poverty data that do not rely on school nutrition program participation. The new measurement would be implemented beginning with the calculation of FY 2024 funding formula aid. Under current law, “poverty status” for the purpose of calculating funding formula aid is defined as students whose family income is at or below 185.0 percent of the federal poverty level.

Glossary of Terms

Ratably Reduced. Ratably reduced refers to a group of numbers decreased by the same percentage. Certain aid programs allow for a ratable reduction of the aid in the event that a full entitlement is not appropriated.

Reference Year. The year, established by law, that provides the variable or data used in determining aid allocations is the reference year. Calculation of a formula with a two-year reference in FY 2023 would require using FY 2021 data.

Share Ratio. The share ratio is a measure of a community's per pupil wealth as compared to the per pupil wealth of the rest of the state. The formula measures state and community wealth using two factors: the full value of local property and the median family income as determined by the most recent census. Once community wealth is determined, it is divided by pupil counts to calculate the wealth per pupil for each community compared to the per pupil wealth for the state as a whole. The relative per pupil community wealth is then multiplied by 50 percent for the calculation of charter school aid, and 62 percent for the calculation of school housing aid, the mean state reimbursement, and subtracted from one, yielding the district's share ratio.

Adjusted EWAV. The adjusted Equalized Weighted Assessed Valuation (EWAV) is a calculation of a community's relative property wealth currently used in the distribution of school housing and charter school aid and is used in the new education funding formula. The computation is intended to weight property values more heavily in communities that also have higher family incomes.

Equalized weighted assessed valuations are from the most recently completed and certified study. This expression of community wealth measures the total assessed local property values of the communities and adjusts them for differences in local assessment rates to allow the reporting of figures comparable on a statewide basis. The values are then adjusted by the ratio that the community's median family income bears to the statewide median family income, as reported in the most recent federal census data to produce the "adjusted EWAV." The calculation is outlined in Rhode Island General Law, Section 16-7-21; the specific language is provided at the end of this report along with the most recent statewide calculations.

For FY 2023, pandemic-related issues depressed data used to calculate the share ratio because it uses June student enrollment and the number of students in poverty. This caused the state share ratios for wealthier communities to grow while falling for other communities because it is a relative measure. This was contrary to the equity intent of the formula. To avoid the impact of additional data issues in calculating funding formula aid, the 2022 Assembly enacted legislation maintaining data used in calculating the FY 2022 state share ratio for FY 2023.

The following example shows the steps for calculating the adjusted EWAV for two sample communities.

Step 1. Start with the assessed value of real and tangible personal property for each city and town as of December 31 of the third preceding calendar year in accordance with Rhode Island General Law, Section 16-7-21. However, the 2022 Assembly maintained data used for calculating the FY 2022 state share ratio for FY 2023 to avoid the impact of data collection issues resulting from the coronavirus emergency. The assessed value as of December 31, 2017, is used for FY 2023 calculations and is that certified and used in the 2015 municipal tax rolls. The certification from the city or town includes the gross amount due to negate the impact of the various homestead exemptions and other tax treaties available at the local level.

<i>Community A</i>	<i>Community B</i>
Assessed value = \$5,323.4 million	Assessed value = \$5,482.6 million

Step 2. Bring all *assessed values* up to *full value* based upon market value. The Division of Municipal Finance does this by examining the past two years of sales in a community, including both residential and commercial. For each sale, the Division calculates the ratio of the assessed value of the property, which is obtained from the tax assessor, to the actual sale price. A separate ratio is developed for residential and commercial properties. The assessed values as reported by the community are then divided by the ratio of assessed value to sale price to arrive at the full value.

The Division of Municipal Finance determined that the ratio to full value for Community A is 93.66 percent and is 93.74 percent for Community B.

<i>Community A</i>	<i>Community B</i>
\$5,323.4 million / 93.66%= \$5,683.5 million	\$5,482.6 million / 93.74% = \$5,848.9 million

Step 3. Calculate the *statewide ratio* of assessed value to full value. This is derived by dividing the total statewide assessed values by the total statewide full values. For FY 2023, the statewide ratio of assessed value to full value is 95.09 percent.

<i>Statewide Ratio</i>
Assed Value: \$117,082.8 million/Full Value: \$123,134.4 million= 95.09%

Step 4. Calculate the *equalized weighted assessed valuation* by multiplying the full value by the statewide ratio of full value to assessed value.

<i>Community A</i>
$\$5,683.5 \text{ million} * 95.09\% =$
$\$5,404.4 \text{ million}$

<i>Community B</i>
$\$5,848.9 \text{ million} * 95.09\% =$
$\$5,561.7 \text{ million}$

Step 5. Calculate the *adjusted equalized weighted assessed valuation* by adjusting for median family income. The median family income adjustment factor is based on the most recent United States Census Bureau census and is the ratio of the median family income of a city or town to the statewide median family income as reported in the latest available federal census data. In these scenarios, Community A’s median family income is 28.67 percent higher than the statewide median family income. Community B’s median family income is 73.96 percent of the statewide average. The *equalized weighted assessed valuation* is multiplied by the median family income adjustment factor to get the *adjusted equalized weighted assessed valuation*.

<i>Community A</i>
$\$5,404.4 \text{ million} * 128.67\% =$
$\$6,953.8 \text{ million}$

<i>Community B</i>
$\$5,561.7 \text{ million} * 73.96\% =$
$\$4,133.4 \text{ million}$

Step 6. The law requires that the total state *adjusted* equalized weighted assessed valuation be the same as the total state *unadjusted* equalized weighted assessed valuation. For FY 2023, each community is adjusted by 94.75 percent to make the totals match.

<i>Community A</i>
$\$6,953.8 \text{ million} * 94.75\% =$
$\$6,588.7 \text{ million}$

<i>Community B</i>
$\$4,133.4 \text{ million} * 94.75\% =$
$\$3,897.4 \text{ million}$

While Communities A and B begin with assessed values of \$5.4 billion and \$5.6 billion respectively, once brought to full value and adjusted for the median family income, Community A’s property value increases to \$6.6 billion while Community B’s decreases to \$3.9 billion.

This information is then used to calculate property value per pupil for the purpose of developing share ratios used to distribute state aid. The adjusted equalized weighted assessed valuation is divided by the number of pupils in a community to determine property value per pupil. Communities with higher wealth per pupil receive less aid.

In the case of Community A with average daily membership of 8,895 pupils, the property value per pupil would be \$0.7 million. For Community B with average daily membership of 3,727 pupils, the property value per pupil would be \$1.0 million. Even if all calculations above were the same for two communities, a significant variation in the number of pupils yields a very different property value per pupil.

Appendix I
Calculation and Distribution Tables
Funding Formula FY 2023

The nine tables on the following pages include the calculation and distribution of the FY 2023 enacted education aid to districts, charter and state schools. Tables 1A and 1B show the total enacted funding and Tables 2 through 7 illustrate different components of the funding formula. Table 8 shows the distribution of federal stimulus funds authorized under the Consolidated Appropriations Act of 2021 and the American Rescue Plan Act.

- Table 1A: Total Education Aid for Districts for FY 2023
- Table 1B: Total Education Aid for Charter and State Schools for FY 2023
- Table 2: Calculation of Funding Formula for FY 2023
- Table 3: Group Home Aid for FY 2023
- Table 4: Calculation of State Share Ratio
- Table 5: FY 2023 Estimated Charter and State School Enrollment by Sending District
- Table 6: Formula Funding to Charter and State Schools by Sending District
- Table 7: Categorical Aid for FY 2023
- Table 8: Education Federal Stimulus Funds

Table 1A: Total Education Aid for Districts for FY 2023

A. Column **A** is the Governor’s FY 2023 recommended formula aid for districts. It was based on March 15, 2021 student enrollment data and did not adjust for charter school growth.

B. Column **B** reflects the Governor’s proposal to hold districts harmless from any reductions that would occur under the implementation of the funding formula for FY 2023. Those entities that receive more through the updated funding formula would keep that increase. In the case where the update means less aid than FY 2022, districts would receive funding consistent with the FY 2022 enacted budget.

C. Column **C** shows the change in aid per district from updating student enrollment based on March 15, 2022 student enrollment data, adjusted for the Governor’s proposal to hold districts harmless from any reductions that would occur under the implementation of the funding formula.

D. Column **D** shows the Governor’s funding formula aid recommendation adjusted for the March 2022 data update and his proposal to hold districts harmless from any reductions that would occur under the implementation of the funding formula.

E. Column **E** reflects legislation in Article 10 of 2022-H 7123, Substitute A, as amended, enacted by the 2022 Assembly. For FY 2023 only, funding formula aid for local education agencies is based on the greater student enrollment of either March 2020, 2021 or 2022, adjusted for charter school enrollment. The student success factor amount for traditional school districts reflects the percentage of students in poverty in either March 2020, 2021 or 2022, whichever is greater. It also maintains the FY 2022 state share ratio for FY 2023.

F. For six districts, the unaltered funding formula calculation would have produced more aid than the amended funding formula calculation shown in Column **E**. The Assembly provided an additional appropriation equivalent to 20.0 percent of the difference in aid that would have been received under the unaltered calculation, which is shown in column **F**.

G. The formula allows for additional resources from the state for high-cost special education students, high-cost career and technical programs, early childhood education programs, transportation costs and a limited two-year bonus for regionalized districts. The 2021 Assembly enacted a permanent category of aid for those districts with 5.0 percent or more resident students enrolled in schools of choice, including charter schools, Davies and the Met. The distribution from high-cost special education, transportation, English language learners, and school of choice density aid is shown in column **G**.

H. Column **H** shows the amount of group home aid for FY 2023. Group home aid is paid through the funding formula pursuant to current law.

I. Column **I** shows the total general revenue education aid enacted for FY 2023.

J. Column **J** is the difference between the FY 2023 enacted budget showed in column **H** and the Governor’s recommended budget.

Table 1A: Total Education Aid for Districts for FY 2023

	A	B	C	D	E
	<i>FY 2023</i>	<i>Governor</i>		<i>Governor</i>	<i>Greater of 3 Yrs.</i>
<i>District</i>	<i>Formula Aid¹</i>	<i>Funding Formula</i>	<i>March</i>	<i>Adjusted</i>	<i>Enrollments &</i>
		<i>Hold Harmless</i>	<i>Update</i>	<i>Formula Aid¹</i>	<i>Share Ratio</i>
Barrington	\$ 9,777,358	\$ -	\$ (18,799)	\$ 9,758,559	\$ (1,510,847)
Burrillville	12,145,330	1,635,127	-	13,780,457	421,960
Charlestown	1,169,914	121,387	-	1,291,301	50,389
Coventry	23,532,914	533,190	-	24,066,104	904,779
Cranston	64,218,825	4,263,659	-	68,482,484	2,417,500
Cumberland	20,469,904	-	532,422	21,002,326	1,109,033
East Greenwich	5,184,515	-	12,812	5,197,327	(742,390)
East Providence	33,217,925	2,885,563	-	36,103,488	1,371,300
Foster	988,121	69,798	-	1,057,919	57,044
Glocester	2,302,218	119,935	-	2,422,153	103,739
Hopkinton	5,364,201	226,216	-	5,590,417	235,614
Jamestown	220,202	71,766	-	291,968	11,410
Johnston	17,771,779	1,724,248	-	19,496,027	726,471
Lincoln	15,460,007	480,948	-	15,940,955	907,260
Little Compton	327,243	104,776	-	432,019	16,858
Middletown	6,753,279	1,379,327	-	8,132,606	304,412
Narragansett	1,317,114	861,280	-	2,178,394	85,006
Newport	12,871,533	1,881,371	-	14,752,904	732,479
New Shoreham	73,885	137,201	-	211,086	8,237
North Kingstown	9,723,874	1,492,163	-	11,216,037	272,041
North Providence	25,971,652	636,749	-	26,608,401	788,379
North Smithfield	6,390,886	-	161,746	6,552,632	(152,540)
Pawtucket	94,435,765	625,752	-	95,061,517	3,254,100
Portsmouth	1,979,356	1,083,168	-	3,062,524	119,506
Providence	253,590,302	18,899,401	-	272,489,703	986,851
Richmond	5,192,232	-	224,630	5,416,862	(2,510)
Scituate	2,389,849	-	-	2,389,849	57,416
Smithfield	7,446,747	-	58,555	7,505,302	(376,868)
South Kingstown	3,729,529	830,443	-	4,559,972	196,349
Tiverton	5,821,613	952,952	-	6,774,565	251,915
Warwick	37,552,705	1,666,012	-	39,218,717	1,655,873
Westerly	6,570,661	1,366,663	-	7,937,324	376,641
West Warwick	30,542,306	315,478	-	30,857,784	1,204,135
Woonsocket	68,427,880	1,567,811	-	69,995,691	2,123,301
Bristol-Warren	10,100,912	1,244,811	-	11,345,723	422,951
Chariho	-	-	-	-	-
Exeter-West Greenwich	4,215,272	27,717	-	4,242,989	149,469
Foster-Glocester	4,981,316	122,937	-	5,104,253	203,068
Central Falls*	47,354,162	1,348,583	-	48,702,745	258,592
Total	\$ 859,583,286	\$ 48,676,432	\$971,365	\$ 909,231,082	\$ 18,998,923
<i>Adjusted Chariho</i>	<i>11,726,346</i>		<i>224,630</i>	<i>12,298,580</i>	<i>283,494</i>

*This includes a \$9.1 million stabilization fund payment to Central Falls in the FY 2022 enacted budget and \$10.1 million in FY 2023.

¹ Governor's FY 2023 recommendation adjusted for the data correction payment, which is shifted to the FY 2022 final budget.

Table 1A: Total Education Aid for Districts for FY 2023

	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
<i>District</i>	<i>Additional Appropriation</i>	<i>Categoricals (Table 7)</i>	<i>Group Home Aid (Table 3)</i>	<i>Total FY 2023 Enacted Aid</i>	<i>Change to Governor¹</i>
Barrington	\$ 302,169	\$ 278,725	\$ -	\$ 8,828,606	\$ (1,227,478)
Burrillville	-	207,702	-	14,410,118	398,460
Charlestown	-	-	-	1,341,690	50,389
Coventry	-	48,386	79,629	25,098,898	904,779
Cranston	-	1,254,964	-	72,154,948	2,417,500
Cumberland	-	152,210	-	22,263,569	1,647,455
East Greenwich	148,478	238,460	-	4,841,875	(581,101)
East Providence	-	211,268	463,329	38,149,384	1,371,300
Foster	-	22,387	-	1,137,350	57,044
Glocester	-	25,901	-	2,551,793	103,739
Hopkinton	-	603	-	5,826,634	235,614
Jamestown	-	88,284	-	391,662	11,410
Johnston	-	497,628	-	20,720,126	726,471
Lincoln	-	121,029	85,944	17,055,189	909,760
Little Compton	-	-	-	448,877	16,858
Middletown	-	39,369	-	8,476,387	304,412
Narragansett	-	7,878	-	2,271,278	85,006
Newport	-	79,862	133,708	15,698,952	732,479
New Shoreham	-	21,469	-	240,792	8,237
North Kingstown	-	59,755	-	11,547,833	272,041
North Providence	-	699,254	127,813	28,223,847	763,379
North Smithfield	30,508	103,257	-	6,533,857	39,714
Pawtucket	-	736,629	92,961	99,145,207	3,171,600
Portsmouth	-	116,641	473,573	3,772,245	119,506
Providence	-	4,229,146	217,663	277,923,363	710,851
Richmond	502	782	-	5,415,636	222,622
Scituate	-	156,612	-	2,603,877	57,416
Smithfield	75,374	77,627	-	7,281,435	(242,939)
South Kingstown	-	262,179	121,823	5,140,323	196,349
Tiverton	-	210,289	-	7,236,769	251,915
Warwick	-	727,455	271,232	41,873,277	1,655,873
Westerly	-	65,571	-	8,379,537	376,641
West Warwick	-	61,166	-	32,123,085	1,204,135
Woonsocket	-	409,825	-	72,528,817	2,075,301
Bristol-Warren	-	2,133,616	106,028	14,008,318	877,714
Chariho	-	2,405,627	-	2,405,627	590,584
Exeter-West Greenwich	106,335	1,601,556	113,304	6,213,653	650,233
Foster-Glocester	-	653,862	-	5,961,183	371,125
Central Falls*	-	672,080	-	49,633,417	215,092
Total	\$ 663,366	\$ 18,679,054	\$ 2,287,007	\$ 949,859,436	\$ 21,751,487
<i>Adjusted Chariho</i>	<i>502</i>	<i>2,407,012</i>	<i>-</i>	<i>14,989,587</i>	<i>1,099,210</i>

*This includes a \$9.1 million stabilization fund payment to Central Falls in the FY 2022 enacted budget and \$10.1 million in FY 2023.

¹ Governor's FY 2023 recommendation adjusted for the data correction payment, which is shifted to the FY 2022 final budget.

Table 1B: Total Education Aid for Charter and State Schools for FY 2023

- A.** Column **A** is the FY 2022 formula aid enacted by the 2021 Assembly.
- B.** Column **B** is the final FY 2022 formula aid, which reflects a shift of \$0.3 million from Village Green to sending districts from an expansion assumed in the enacted budget that did not occur. As staff at Davies are state employees, it also includes \$0.1 million for statewide adjustments for non-teaching staff consistent with the Governor's recent labor agreements and assuming the pay increases also apply to non-union staff. It also corrects funding formula aid based on the Division of Municipal Finance's adjustment to local property value data used to determine the state's share of education costs. Corrections would have occurred in FY 2023; however, the Assembly shifted the payment to FY 2022 and held districts harmless from any losses resulting from correcting the data.
- C.** Column **C** is the Governor's FY 2023 recommended formula aid. It uses March 2021 enrollment and lottery data and includes a proposal to hold districts harmless from any reductions that would occur under the implementation of the funding formula for FY 2023. Those entities that receive more through the updated funding formula would keep that increase. In the case where the update means less aid than FY 2022, districts would receive funding consistent with the FY 2022 enacted budget. Growth due to adding grades is paid in the year of the growth; however, the recommendation did not adjust for new and expanding charter schools.
- D.** Column **D** shows the changes in aid per district from updating student enrollment based on March 15, 2022 data.
- E.** Column **E** is the Governor's recommendation adjusted for updated March 2022 data.
- F.** Column **F** reflects legislation enacted by the 2022 Assembly for FY 2023 only that calculates funding formula aid for local education agencies based on the greater student enrollment of either March 2020, 2021 or 2022. For schools of choice, the student success factor amount reflects the number of students in poverty for the year in which total average daily membership is greater. It also maintains the FY 2022 state share ratio for FY 2023.
- G.** For four schools of choice, the unaltered funding formula calculation would have produced more aid than the amended funding formula calculation shown in column **F**. The Assembly provided an additional appropriation equivalent to 20.0 percent of the difference in aid that would have been received under the unaltered calculation, which is shown in column **G**.
- H.** Column **H** includes the distribution of English language learner and high cost special education categorical funding.
- I.** Column **I** shows the total general revenue education aid enacted for FY 2022.
- J.** Column **J** is the difference between the enacted FY 2023 appropriation shown in column **J** and the final FY 2022 appropriation in column **B**.

Table 1B: Total Education Aid for Charter and State Schools for FY 2023

<i>School</i>	<i>A FY 2022 Enacted Formula Aid *</i>	<i>B FY 2022 Final Formula Aid *</i>	<i>C Total FY 2023 Governor Formula Aid*</i>	<i>D March Update</i>	<i>E Governor Adjusted Formula</i>
Achievement First	\$ 24,030,958	\$ 24,030,958	\$ 31,125,533	\$ (3,874,327)	\$ 27,251,206
Beacon	3,679,348	3,683,586	3,749,492	191,557	3,941,049
Blackstone	4,251,850	4,251,850	4,361,166	103,223	4,464,389
Charette	2,099,907	2,099,907	2,178,688	(37,661)	2,141,027
Compass	599,755	599,755	599,755	-	599,755
Excel Academy	-	-	2,074,270	(629,809)	1,444,461
Greene School	1,480,497	1,480,497	1,509,046	(28,549)	1,480,497
Highlander	7,322,522	7,322,649	7,322,522	-	7,322,522
Hope Academy	3,175,063	3,175,063	3,644,853	132,659	3,777,512
International	3,948,411	3,948,959	3,948,411	-	3,948,411
Kingston Hill	855,530	855,530	855,530	47,021	902,551
Learning Community	7,479,749	7,479,749	7,710,783	(106,780)	7,604,003
New England Laborers	1,403,715	1,403,715	1,404,585	(870)	1,403,715
Nowell	1,923,063	1,923,063	1,963,349	(32,990)	1,930,360
Nuestro Mundo	1,697,640	1,697,640	2,888,598	(327,651)	2,560,948
Nurses Institute	4,088,777	4,088,777	4,851,317	(101,141)	4,750,176
Paul Cuffee	9,848,159	9,848,159	10,049,836	(26,363)	10,023,474
Providence Prep	1,550,019	1,550,019	2,370,760	15,064	2,385,824
RI Mayoral Academies					
Blackstone Prep.	21,986,168	22,062,902	23,879,586	(1,097,325)	22,782,261
RISE Mayoral Academy	3,641,901	3,641,901	4,243,955	68,020	4,311,976
Segue Institute	3,751,730	3,751,730	4,448,443	48,380	4,496,823
Southside Elementary	1,765,915	1,765,915	1,765,915	-	1,765,915
Times2 Academy	8,698,560	8,698,560	8,698,560	65,153	8,763,713
Trinity	2,535,388	2,535,388	2,535,388	14,261	2,549,649
Village Green	2,836,810	2,513,402	2,534,233	45,787	2,580,020
Charter Schools Subtotal	\$ 124,651,435	\$ 124,409,674	\$ 140,714,575	\$ (5,532,340)	\$ 135,182,235
Davies Career and Tech.	14,437,904	14,516,857	15,414,314	(628,255)	14,786,059
Met School	9,342,007	9,342,007	9,479,298	125,638	9,604,936
Urban Collaborative	1,630,145	1,630,357	1,630,145	-	1,630,145
YouthBuild Academy	-	-	1,696,628	-	1,696,628
Total	\$ 150,061,491	\$ 149,898,894	\$ 168,934,960	\$ (6,034,957)	\$ 162,900,003

Growth due to adding grades is all paid in the year of growth.

**Includes a state schools stabilization payment of \$5.2 million to Davies and \$1.1 million to Met.*

**Includes a state schools stabilization payment of \$6.1 million to Davies and \$1.1 million to Met.*

Table 1B: Total Education Aid for Charter and State Schools for FY 2023

<i>School</i>	<i>F Assembly Adjustment to March Update</i>	<i>G Additional Appropriation</i>	<i>H Categoricals</i>	<i>I FY 2023 Enacted Aid**</i>	<i>J Chg. To FY 2022 Final</i>
Achievement First	\$ 555,369	\$ -	\$ 132,286	\$ 27,938,860	\$ 3,907,902
Beacon	(113,655)	22,731	2,447	3,852,572	168,987
Blackstone	(56,059)	11,212	9,884	4,429,426	177,576
Charette	40,822	-	7,048	2,188,898	88,991
Compass	35,594	-	-	635,349	35,594
Excel Academy	24,131	-	-	1,468,592	1,468,592
Greene School	57,502	-	1,776	1,539,775	59,278
Highlander	285,859	-	37,523	7,645,904	323,255
Hope Academy	68,937	-	16,868	3,863,317	688,254
International	155,152	-	43,554	4,147,117	198,157
Kingston Hill	51,980	-	56	954,586	99,056
Learning Community	167,601	-	96,836	7,868,440	388,691
New England Laborers	54,679	-	5,496	1,463,890	60,175
Nowell	35,380	-	12,334	1,978,073	55,010
Nuestro Mundo	46,536	-	-	2,607,483	909,843
Nurses Institute	84,730	-	9,320	4,844,226	755,449
Paul Cuffee	208,981	-	39,803	10,272,257	424,098
Providence Prep	43,353	-	-	2,429,177	879,158
RI Mayoral Academies					
Blackstone Prep.	259,783	-	82,358	23,124,402	1,061,500
RISE Mayoral Academy	81,387	-	5,878	4,399,241	757,340
Segue Institute	19,766	-	26,822	4,543,411	791,681
Southside Elementary	68,910	-	6,634	1,841,459	75,544
Times2 Academy	274,284	-	24,462	9,062,458	363,898
Trinity	84,676	-	9,121	2,643,445	108,057
Village Green	(5,363)	1,073	4,923	2,580,652	67,250
Charter Schools Subtotal	\$ 2,530,332	\$ 35,016	\$ 575,429	\$ 138,323,012	\$13,913,338
Davies Career and Tech.	(14,040)	2,808	4,304	14,779,131	262,274
Met School	185,227	-	23,443	9,813,606	471,600
Urban Collaborative	63,831	-	7,463	1,701,439	71,082
YouthBuild Academy	30,830	-	-	1,727,458	1,727,458
Total	\$ 2,796,180	\$ 37,824	\$ 610,639	\$ 166,344,646	\$16,445,752

Growth due to adding grades is all paid in the year of growth.

**Includes a state schools stabilization payment of \$5.8 million to Davies and \$1.1 million to Met.

Table 2: Calculation of Funding Formula for FY 2023

A. Consistent with legislation enacted by the 2022 Assembly, FY 2023 student counts are shown in column **A** based on the resident average daily membership in March 2020, 2021 or 2022, whichever was greater, adjusted for new and expanding charter schools. Average daily membership calculates an average of the number of days all students are formally members of a district and/or a school per year.

B. Column **B** includes the percent of students that are in poverty status. Consistent with legislation enacted by the 2022 Assembly, the calculation uses the percentage of students in poverty, in either March 2020, 2021 or 2022, whichever was greater.

C. Column **C** includes the number of students in prekindergarten through 12th grade that are in “poverty status,” which is defined as a child whose family income is at or below 185.0 percent of federal poverty guidelines. Based on legislation passed by the 2022 Assembly, this is column **A** multiplied by column **B**, adjusted for new and expanding charter schools.

D. Column **D** is the core instruction funding, which is the student count in column **A** times the core instruction per pupil amount of \$11,050. Current law requires the core instruction per pupil amount to be updated annually.

E. Column **E** includes the student success factor funding, which is a single poverty weight as a proxy for student supports and is 40.0 percent times the number of students in prekindergarten through 12th grade that are in poverty status in column **C** times the core instruction amount.

F. The total foundation amount in column **F** is the sum of the core instruction amount in column **D** plus the student success factor funding in column **E**.

G. Column **G** is the state share ratio; the calculation is described in Table 4.

H. Column **H** includes the state foundation aid under the funding formula. It is the total foundation amount in column **F** times the state share ratio in column **G**.

I. Column **I** is the FY 2022 enacted formula aid.

J. Column **J** is the difference between FY 2023 enacted formula aid shown in column **H** and FY 2022 enacted aid in column **I**.

Table 2: Calculation of Funding Formula for FY 2023

<i>District</i>	<i>A FY 2023 PK-12 RADM</i>	<i>B % Poverty Status</i>	<i>C FY 2023 Poverty Status</i>	<i>D Core Instruction Funding</i>	<i>E Student Success Factor Funding</i>
Barrington	3,416	5.5%	189	\$ 37,746,800	\$ 833,312
Burrillville	2,211	35.1%	776	24,431,550	3,427,840
Charlestown	740	21.1%	156	8,177,000	689,520
Coventry	4,502	26.8%	1,207	49,747,100	5,334,940
Cranston	10,129	40.3%	4,085	111,925,450	18,054,831
Cumberland	4,619	19.9%	921	51,039,950	4,072,583
East Greenwich	2,572	6.7%	173	28,420,600	764,660
East Providence	5,036	48.5%	2,443	55,647,800	10,798,060
Foster	227	31.3%	71	2,508,350	314,130
Gloicester	556	13.2%	73	6,143,800	324,410
Hopkinton	1,137	22.0%	250	12,563,850	1,105,258
Jamestown	655	5.5%	36	7,237,750	159,535
Johnston	3,285	41.7%	1,371	36,299,250	6,058,707
Lincoln	3,238	26.1%	847	35,779,900	3,741,600
Little Compton	344	14.2%	49	3,801,200	216,580
Middletown	2,175	31.9%	694	24,033,750	3,067,480
Narragansett	1,211	18.2%	220	13,381,550	972,400
Newport	2,088	73.7%	1,539	23,072,400	6,804,321
New Shoreham	148	19.4%	29	1,635,400	126,927
North Kingstown	3,747	21.2%	793	41,404,350	3,505,060
North Providence	3,507	47.2%	1,655	38,752,350	7,312,996
North Smithfield	1,644	18.8%	309	18,166,200	1,365,484
Pawtucket	8,546	73.0%	6,240	94,433,300	27,581,454
Portsmouth	2,295	15.6%	359	25,359,750	1,586,780
Providence	21,141	87.4%	18,467	233,608,050	81,623,566
Richmond	1,141	17.4%	198	12,608,050	875,160
Scituate	1,269	12.2%	155	14,022,450	684,925
Smithfield	2,393	15.4%	368	26,442,650	1,627,924
South Kingstown	2,918	18.7%	546	32,243,900	2,411,974
Tiverton	1,758	23.2%	407	19,425,900	1,798,940
Warwick	8,610	33.7%	2,905	95,140,500	12,842,295
Westerly	2,683	34.9%	937	29,647,150	4,139,413
West Warwick	3,607	53.6%	1,933	39,857,350	8,543,860
Woonsocket	5,843	77.7%	4,542	64,565,150	20,075,811
Bristol-Warren	3,163		940	34,951,150	4,154,800
Chariho	-		-	-	-
Exeter-West Greenwich	1,643	see table below	273	18,155,150	1,206,660
Foster-Gloicester	1,150		188	12,707,500	831,750
Central Falls*	2,651	97.2%	2,576	29,293,550	11,384,065
Total	127,998		58,919	\$ 1,414,377,900	\$ 260,420,013
<i>Bristol</i>	<i>1,923</i>	<i>25.2%</i>	<i>485</i>	<i>21,249,150</i>	<i>2,143,700</i>
<i>Warren</i>	<i>1,240</i>	<i>36.7%</i>	<i>455</i>	<i>13,702,000</i>	<i>2,011,100</i>
<i>Exeter</i>	<i>752</i>	<i>18.8%</i>	<i>141</i>	<i>8,309,600</i>	<i>623,220</i>
<i>West Greenwich</i>	<i>891</i>	<i>14.8%</i>	<i>132</i>	<i>9,845,550</i>	<i>583,440</i>
<i>Foster</i>	<i>376</i>	<i>17.9%</i>	<i>67</i>	<i>4,154,800</i>	<i>296,930</i>
<i>Gloicester</i>	<i>774</i>	<i>15.6%</i>	<i>121</i>	<i>8,552,700</i>	<i>534,820</i>
<i>Adjusted Chariho</i>	<i>3,018</i>	<i>-</i>	<i>604</i>	<i>33,348,900</i>	<i>2,669,938</i>

*This includes the enacted \$9.1 million stabilization fund payment to Central Falls in FY 2022 and \$10.1 million in FY 2023.

Table 2: Calculation of Funding Formula for FY 2023

<i>District</i>	<i>F</i> <i>Total</i> <i>Foundation</i>	<i>G</i> <i>FY 2023</i> <i>State Share</i> <i>Ratio</i>	<i>H</i> <i>FY 2023</i> <i>Enacted</i> <i>Formula Aid</i>	<i>I</i> <i>FY 2022</i> <i>Enacted</i> <i>Formula Aid</i>	<i>J</i> <i>Difference</i> <i>from FY 2022</i>
Barrington	\$ 38,580,112	21.4%	\$ 8,247,712	\$ 7,924,118	\$ 323,593
Burrillville	27,859,390	51.0%	14,202,416	13,780,456	421,959
Charlestown	8,866,520	15.1%	1,341,689	1,291,300	50,389
Coventry	55,082,040	45.3%	24,970,883	24,066,104	904,779
Cranston	129,980,281	54.5%	70,899,984	68,466,242	2,433,742
Cumberland	55,112,533	40.1%	22,111,359	20,401,578	1,709,781
East Greenwich	29,185,260	15.3%	4,454,937	4,305,850	149,087
East Providence	66,445,860	56.4%	37,474,788	36,095,083	1,379,705
Foster	2,822,480	39.5%	1,114,963	1,057,919	57,045
Glocester	6,468,210	39.1%	2,525,892	2,422,153	103,739
Hopkinton	13,669,108	42.6%	5,826,031	5,590,417	235,614
Jamestown	7,397,285	4.1%	303,379	291,969	11,410
Johnston	42,357,957	47.7%	20,222,498	19,488,910	733,587
Lincoln	39,521,500	42.6%	16,848,215	15,940,955	907,260
Little Compton	4,017,780	11.2%	448,878	432,020	16,858
Middletown	27,101,230	31.1%	8,437,018	8,132,606	304,412
Narragansett	14,353,950	15.8%	2,263,400	2,178,394	85,006
Newport	29,876,721	51.8%	15,485,382	14,752,903	732,479
New Shoreham	1,762,327	12.4%	219,323	211,086	8,237
North Kingstown	44,909,410	25.6%	11,488,078	11,216,037	272,041
North Providence	46,065,346	59.5%	27,396,781	26,608,402	788,380
North Smithfield	19,531,684	32.8%	6,400,092	6,204,807	195,285
Pawtucket	122,014,754	80.6%	98,315,617	95,037,522	3,278,095
Portsmouth	26,946,530	11.8%	3,182,030	3,062,524	119,506
Providence	315,231,616	86.8%	273,476,553	272,225,830	1,250,723
Richmond	13,483,210	40.2%	5,414,352	5,149,642	264,710
Scituate	14,707,375	16.6%	2,447,265	2,358,211	89,053
Smithfield	28,070,574	25.4%	7,128,434	6,817,709	310,724
South Kingstown	34,655,874	13.7%	4,756,321	4,559,972	196,349
Tiverton	21,224,840	33.1%	7,026,480	6,774,565	251,915
Warwick	107,982,795	37.9%	40,874,590	39,214,692	1,659,899
Westerly	33,786,563	24.6%	8,313,966	7,937,325	376,642
West Warwick	48,401,210	66.2%	32,061,920	30,857,785	1,204,135
Woonsocket	84,640,961	85.2%	72,118,992	69,995,691	2,123,300
Bristol-Warren	39,105,950		11,768,674	11,345,723	422,951
Chariho	-		-	-	-
Exeter-West Greenwich	19,361,810	see table below	4,392,458	4,242,989	149,470
Foster-Glocester	13,539,250		5,307,321	5,104,253	203,067
Central Falls*	40,677,615	95.4%	48,961,338	47,702,746	1,258,592
Total	\$ 1,674,797,913		\$ 928,230,009	\$ 903,246,488	\$ 24,983,521
<i>Bristol</i>	<i>23,392,850</i>	<i>21.5%</i>	<i>5,030,850</i>	<i>4,852,340</i>	<i>178,510</i>
<i>Warren</i>	<i>15,713,100</i>	<i>42.9%</i>	<i>6,737,824</i>	<i>6,493,383</i>	<i>244,441</i>
<i>Exeter</i>	<i>8,932,820</i>	<i>22.0%</i>	<i>1,962,884</i>	<i>1,898,454</i>	<i>64,430</i>
<i>West Greenwich</i>	<i>10,428,990</i>	<i>23.3%</i>	<i>2,429,574</i>	<i>2,344,535</i>	<i>85,040</i>
<i>Foster</i>	<i>4,451,730</i>	<i>39.5%</i>	<i>1,758,566</i>	<i>1,682,786</i>	<i>75,780</i>
<i>Glocester</i>	<i>9,087,520</i>	<i>39.1%</i>	<i>3,548,755</i>	<i>3,421,468</i>	<i>127,287</i>
<i>Adjusted Chariho</i>	<i>36,018,838</i>		<i>12,582,073</i>	<i>12,031,359</i>	<i>550,714</i>

*This includes the enacted \$9.1 million stabilization fund payment to Central Falls in FY 2022 and \$10.1 million in FY 2023.

Table 3: Calculation of Group Home Aid for FY 2023

The distribution of group home aid includes \$17,000 per bed with the exception of \$26,000 per bed for the group home beds associated with Bradley Hospital's residential CRAFT program. The districts total enrollment is then reduced by the number of group home beds. The total amount of funding is reduced by the value of that districts' state share of core instruction and student success factor amounts times the number of group home beds. The impact is shown as a reduction to group home aid.

A. Column **A** is the number of beds eligible for group home aid. The Department of Children, Youth and Families identified 238 beds eligible for aid as of December 31, 2021.

B. Column **B** is the total cost of beds identified in column **A**. It reflects \$17,000 per bed with the exception of \$26,000 per CRAFT bed.

C. Column **C** shows the cost of beds in column **B** reduced by the value of districts' state share of core instruction and student success factor amounts times the number of group home beds.

D. Column **D** shows the enacted FY 2023 group home aid, which is consistent with the Governor's recommendation.

E. The final FY 2022 group home aid is consistent with the enacted budget, shown in column **E**.

F. Column **F** shows the difference in group home aid from the FY 2023 enacted appropriation in column **D** and the final FY 2022 aid shown in column **E**.

Table 3: Calculation of Group Home Aid for FY 2023

<i>District</i>	<i>A Beds as of Dec. 31, 2021</i>	<i>B Total Cost of Beds</i>	<i>C Funding Formula Reduction</i>	<i>D FY 2023 Enacted</i>	<i>E FY 2022 Final</i>	<i>F Change to FY 2022</i>
Barrington	-	\$ -	\$ -	\$ -	\$ -	\$ -
Burrillville	-	-	-	-	75,207	(75,207)
Charlestown	-	-	-	-	-	-
Coventry	8	136,000	(56,371)	79,629	81,928	(2,299)
Cranston	-	-	-	-	-	-
Cumberland	-	-	-	-	-	-
East Greenwich	-	-	-	-	-	-
East Providence	34	740,000	(276,671)	463,329	497,179	(33,850)
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	-	-	-	-	-	-
Jamestown	-	-	-	-	-	-
Johnston	-	-	-	-	-	-
Lincoln	8	136,000	(50,056)	85,944	85,147	797
Little Compton	-	-	-	-	-	-
Middletown	-	-	-	-	-	-
Narragansett	-	-	-	-	-	-
Newport	14	238,000	(104,292)	133,708	129,961	3,747
New Shoreham	-	-	-	-	-	-
North Kingstown	-	-	-	-	-	-
North Providence	16	272,000	(144,187)	127,813	130,183	(2,370)
North Smithfield	-	-	-	-	96,893	(96,893)
Pawtucket	20	340,000	(247,039)	92,961	110,064	(17,103)
Portsmouth	30	510,000	(36,427)	473,573	609,672	(136,099)
Providence	57	969,000	(751,337)	217,663	371,569	(153,906)
Richmond	-	-	-	-	-	-
Scituate	-	-	-	-	-	-
Smithfield	-	-	-	-	105,752	(105,752)
South Kingstown	8	136,000	(14,177)	121,823	119,650	2,173
Tiverton	-	-	-	-	-	-
Warwick	24	408,000	(136,768)	271,232	272,738	(1,506)
Westerly	-	-	-	-	-	-
West Warwick	-	-	-	-	-	-
Woonsocket	-	-	-	-	34,510	(34,510)
Bristol-Warren	10	170,000	(63,972)	106,028	106,071	(43)
Chariho	-	-	-	-	-	-
Exeter-West Greenwich	9	153,000	(39,696)	113,304	123,410	(10,106)
Foster-Glocester	-	-	-	-	-	-
Central Falls	-	-	-	-	-	-
Total	238	\$ 4,208,000	\$(1,920,993)	\$2,287,007	\$2,949,934	\$ (662,927)

Table 4: Calculation of State Share Ratio

The following table shows the calculation of each community's state share ratio for the purpose of the new education funding formula. The share ratio formula considers the district's ability to generate revenues and its poverty concentration. For FY 2023, pandemic-related issues also depressed data used to calculate the share ratio, including total June student enrollment and the number of students in poverty. This caused the state share ratios for wealthier communities grow, but for other communities, it fell. To avoid the impact of additional data issues, the 2022 Assembly enacted legislation to maintain the state share ratio calculation from FY 2022 for FY 2023.

A. The assessed value of real and tangible personal property for each city and town as of December 31 of the third preceding calendar year in accordance with Rhode Island General Law, Section 16-7-21, except for FY 2023, which uses data as of December 31, 2017. This is shown in column **A**. Property value is certified annually by the Department of Revenue's Division of Municipal Finance, based on local sales data and appraisals.

B. The adjusted equalized weighted assessed property valuations for the third preceding calendar year per current law as reported by the Department of Revenue's Division of Municipal Finance, except for FY 2023 which uses data as of December 31, 2017. This is shown in column **B**. The total assessed local property value of a community is adjusted for differences in local assessment rates to allow the reporting of figures comparable on a statewide basis, resulting in the equalized weighted assessed valuation (EWAV). The valuations are then adjusted by the ratio that the community's median family income bears to the statewide median family income, as reported in the most recent federal census data. Use of both the property value and the median family income is an attempt to compensate for districts that have significant disparity between median family income and the full value of property. Once community wealth is determined, it is divided by pupil counts to calculate the per pupil wealth for each community compared to the per pupil wealth for the state as a whole.

C. The FY 2022 student counts are shown in column **C** based on the resident average daily membership as of June 30, 2020. Average daily membership calculates an average of the number of days all students are formally members of a district and/or a school per year.

D. The resulting relative per pupil community wealth is then multiplied by 0.475 and subtracted from 1.0, yielding the district's share ratio. The result is multiplied by 100 to convert this share ratio to a percentage, which is shown in Column **D**.

E. Column **E** includes the percentage of students in poverty status in prekindergarten through 6th grade as of June 30, 2020. Poverty status is defined as being at 185.0 percent of federal poverty guidelines.

G. The calculation in column **F** is the square root of the sum of the state share ratio for the community calculation in column **D** squared plus the district's percentage of students in poverty status in grades pre-kindergarten through sixth in column **E** squared, divided by two.

$$\text{State Share Ratio (SSR)} = \sqrt{\frac{\text{SSRC}^2 + \%PK6FRPL^2}{2}}$$

G. Column **G** shows the state share ratio used in the Governor's FY 2023 recommendation. It uses property valuations as of December 31, 2018 and student counts as of June 30, 2021.

H. Column **H** shows the difference between the share ratio for FY 2023 and the Governor's recommendation.

State share ratios for FY 2018 through FY 2022 can be found in Appendix IV.

Table 4: Calculation of State Share Ratio

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
<i>District</i>	<i>Assessed Value 12/31/17</i>	<i>Adjusted EWAV 12/31/17</i>	<i>June 2020 Student Count*</i>	<i>Adjusted EWAV</i>
Barrington	\$ 3,227,096,216	\$ 4,523,301,662	3,421	29.8%
Bristol	2,895,459,081	2,914,703,112	1,932	19.9%
Burrillville	1,720,322,547	1,738,275,286	2,350	60.7%
Charlestown	2,548,180,073	2,436,022,138	779	0.0%
Coventry	3,572,963,461	3,740,614,179	4,566	56.5%
Cranston	8,264,054,794	7,299,617,396	10,611	63.5%
Cumberland	4,197,481,097	4,649,213,500	5,142	52.0%
East Greenwich	2,521,638,683	3,915,902,103	2,591	19.8%
East Providence	4,416,995,173	3,620,710,547	5,299	63.7%
Exeter	893,720,173	1,133,082,650	789	23.7%
Foster [∞]	579,062,424	583,260,584	600	48.4%
Glocester [∞]	1,151,902,409	1,164,342,471	1,330	53.5%
Hopkinton	948,402,281	952,006,477	1,162	56.5%
Jamestown	2,316,057,701	2,944,436,671	662	0.0%
Johnston	2,853,745,711	3,041,454,618	3,388	52.3%
Lincoln	2,922,971,590	3,012,255,872	3,447	53.6%
Little Compton	2,055,890,018	2,201,882,284	343	0.0%
Middletown	3,290,488,612	2,896,986,992	2,188	29.7%
Narragansett	5,167,986,472	6,880,133,869	1,231	0.0%
Newport	6,891,004,444	7,247,897,993	2,112	0.0%
New Shoreham	1,701,667,343	1,231,959,664	133	0.0%
North Kingstown	4,302,407,554	5,367,137,940	3,893	26.8%
North Providence	2,727,078,979	2,266,714,324	3,767	68.0%
North Smithfield	1,655,640,717	1,862,763,536	1,718	42.4%
Pawtucket	4,410,471,041	2,540,210,459	10,785	87.5%
Portsmouth	3,455,892,035	4,681,091,479	2,305	0.0%
Providence	11,689,197,771	7,529,353,585	28,337	85.9%
Richmond	932,749,343	1,000,449,789	1,166	54.4%
Scituate	1,588,669,586	1,874,931,985	1,244	20.0%
Smithfield	2,820,154,495	3,058,224,032	2,397	32.3%
South Kingstown	4,784,010,542	5,652,553,310	3,018	0.6%
Tiverton	2,329,992,538	2,044,412,433	1,773	38.8%
Warren	1,265,865,035	1,187,781,576	1,232	48.8%
Warwick	9,506,636,388	9,908,172,958	8,724	39.7%
West Greenwich	997,706,935	1,206,510,587	900	28.8%
Westerly	6,033,272,107	6,176,690,374	2,739	0.0%
West Warwick	2,183,929,865	1,735,064,769	3,647	74.7%
Woonsocket	2,290,592,862	1,188,491,113	6,420	90.2%
Central Falls	513,453,633	216,197,413	4,524	97.5%
Total	\$ 127,624,811,729	\$ 127,624,811,729	142,665	

*Includes charter and state school students.

[∞]Beginning in FY 2021, Foster-Glocester is shown by town, consistent with other regional school districts.

Table 4: Calculation of State Share Ratio

	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>
	<i>FY 2020 %</i>			
<i>District</i>	<i>Students in Poverty</i>	<i>FY 2023 Enacted State Share Ratio</i>	<i>FY 2023 Governor State Share Ratio</i>	<i>Change to Governor</i>
Barrington	5.1%	21.4%	25.8%	-4.4%
Bristol	23.0%	21.5%	19.3%	2.2%
Burrillville	38.9%	51.0%	47.4%	3.6%
Charlestown	21.4%	15.1%	13.7%	1.4%
Coventry	30.3%	45.3%	45.5%	-0.2%
Cranston	43.8%	54.5%	51.6%	2.9%
Cumberland	22.7%	40.1%	38.9%	1.2%
East Greenwich	8.6%	15.3%	18.1%	-2.8%
East Providence	48.0%	56.4%	52.6%	3.8%
Exeter	20.1%	22.0%	28.5%	-6.5%
Foster [∞]	27.9%	39.5%	39.5%	0.0%
Glocester [∞]	13.7%	39.1%	37.4%	1.7%
Hopkinton	21.0%	42.6%	41.3%	1.3%
Jamestown	5.8%	4.1%	3.0%	1.1%
Johnston	42.7%	47.7%	45.1%	2.6%
Lincoln	27.6%	42.6%	40.4%	2.2%
Little Compton	15.8%	11.2%	9.1%	2.1%
Middletown	32.5%	31.1%	26.6%	4.5%
Narragansett	22.3%	15.8%	10.1%	5.6%
Newport	73.3%	51.8%	48.2%	3.6%
New Shoreham	17.6%	12.4%	4.2%	8.2%
North Kingstown	24.3%	25.6%	22.7%	2.9%
North Providence	49.5%	59.5%	58.3%	1.2%
North Smithfield	18.7%	32.8%	34.7%	-1.9%
Pawtucket	73.0%	80.6%	79.8%	0.7%
Portsmouth	16.7%	11.8%	7.8%	4.1%
Providence	87.6%	86.8%	85.2%	1.6%
Richmond	16.3%	40.2%	40.2%	0.0%
Scituate	12.4%	16.6%	17.0%	-0.4%
Smithfield	15.7%	25.4%	27.3%	-2.0%
South Kingstown	19.4%	13.7%	11.5%	2.3%
Tiverton	26.2%	33.1%	29.9%	3.2%
Warren	36.0%	42.9%	41.4%	1.5%
Warwick	35.8%	37.8%	36.8%	1.0%
West Greenwich	16.0%	23.3%	18.4%	4.9%
Westerly	34.8%	24.6%	21.3%	3.3%
West Warwick	56.4%	66.2%	64.7%	1.5%
Woonsocket	79.9%	85.2%	83.8%	1.4%
Central Falls	93.3%	95.4%	95.0%	0.4%
Total				

[∞]Beginning in FY 2021, Foster-Glocester is shown by town, consistent with other regional school districts.

Table 5: FY 2023 Estimated Charter/State School Enrollment by Sending District

<i>Sending District</i>	<i>Achievement</i>		<i>Blackstone</i>		<i>Compass</i>	<i>Excel</i>
	<i>First</i>	<i>Beacon</i>	<i>Academy</i>	<i>Charette</i>		
Barrington	-	2	-	-	-	-
Burrillville	-	40	-	-	-	-
Charlestown	-	-	-	-	19	-
Coventry	-	1	-	-	-	-
Cranston	214	8	-	-	3	-
Cumberland	-	30	-	-	-	-
East Greenwich	-	-	-	-	3	-
East Providence	-	4	-	-	-	-
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	-	-	-	-	9	-
Jamestown	-	-	-	-	3	-
Johnston	-	4	-	-	-	-
Lincoln	-	8	-	-	-	-
Little Compton	-	-	-	-	-	-
Middletown	-	-	-	-	1	-
Narragansett	-	-	-	-	10	-
Newport	-	-	-	-	-	-
New Shoreham	-	-	-	-	-	-
North Kingstown	2	-	-	-	51	-
North Providence	104	12	-	-	2	12
North Smithfield	-	13	-	-	-	-
Pawtucket	4	16	156	-	1	-
Portsmouth	-	-	-	-	-	-
Providence	2,193	14	68	168	5	96
Richmond	-	-	-	-	8	-
Scituate	-	-	-	-	-	-
Smithfield	-	3	-	-	-	-
South Kingstown	-	-	-	-	45	-
Tiverton	-	-	-	-	-	-
Warwick	40	5	-	-	2	-
Westerly	-	-	-	-	37	-
West Warwick	-	5	-	-	-	-
Woonsocket	-	227	-	-	-	-
Bristol-Warren	-	1	-	-	-	-
Exeter-West Greenwich	-	-	-	-	17	-
Foster-Glocester	-	2	-	-	-	-
Central Falls	-	4	126	-	-	12
Total	2,557	399	350	168	216	120
<i>Adjusted Chariho</i>	-	-	-	-	36	-

**Table 5: FY 2023 Estimated Charter/State School
Enrollment by Sending District**

<i>Sending District</i>	<i>Greene School</i>	<i>Highlander</i>	<i>Hope Academy</i>	<i>International</i>	<i>Kingston Hill</i>	<i>Learning Community</i>
Barrington	-	-	-	3	-	-
Burrillville	2	-	-	-	-	-
Charlestown	3	-	-	-	10	-
Coventry	40	-	-	1	12	-
Cranston	23	56	-	22	8	4
Cumberland	2	3	-	7	-	-
East Greenwich	5	-	-	-	2	-
East Providence	-	19	-	39	2	-
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	4	-	-	-	9	-
Jamestown	-	-	-	-	-	-
Johnston	5	6	-	6	4	1
Lincoln	-	4	-	7	1	-
Little Compton	-	-	-	-	-	-
Middletown	-	-	-	-	1	-
Narragansett	2	-	-	1	2	-
Newport	-	-	-	-	-	-
New Shoreham	-	-	-	-	-	-
North Kingstown	2	-	-	1	73	-
North Providence	-	9	16	14	1	-
North Smithfield	1	-	-	-	-	2
Pawtucket	18	65	-	149	-	129
Portsmouth	-	2	-	-	3	-
Providence	20	442	308	104	6	117
Richmond	2	-	-	-	11	-
Scituate	-	-	-	-	-	-
Smithfield	-	2	-	1	1	-
South Kingstown	3	-	-	-	46	-
Tiverton	-	1	-	-	-	-
Warwick	14	7	-	3	32	1
Westerly	8	-	-	-	6	-
West Warwick	14	-	-	4	13	-
Woonsocket	-	1	-	1	-	-
Bristol-Warren	1	4	-	-	-	-
Exeter-West Greenwich	6	-	-	-	17	-
Foster-Glocester	-	1	-	-	-	-
Central Falls	32	10	-	21	-	331
Total	207	632	324	384	260	585
<i>Adjusted Chariho</i>	9	-	-	-	30	-

Table 5: FY 2023 Estimated Charter/State School Enrollment by Sending District

<i>Sending District</i>	<i>New England Laborers</i>	<i>Nowell Academy</i>	<i>Nuestro Mundo</i>	<i>Nurses Institute</i>	<i>Paul Cuffee</i>	<i>Providence Prepartory</i>
Barrington	-	-	-	-	-	-
Burrillville	1	-	-	-	-	-
Charlestown	-	-	-	-	-	-
Coventry	-	-	-	2	-	-
Cranston	97	3	-	22	-	-
Cumberland	-	1	-	1	-	-
East Greenwich	-	1	-	-	-	-
East Providence	1	7	-	3	-	-
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	-	-	-	-	-	-
Jamestown	-	-	-	-	-	-
Johnston	8	5	-	5	-	-
Lincoln	-	2	-	-	-	-
Little Compton	-	-	-	-	-	-
Middletown	-	1	-	-	-	-
Narragansett	-	-	-	-	-	-
Newport	-	-	-	-	-	-
New Shoreham	-	-	-	-	-	-
North Kingstown	-	-	-	-	-	-
North Providence	3	6	-	9	-	-
North Smithfield	-	-	-	-	-	-
Pawtucket	5	32	-	63	-	-
Portsmouth	1	-	-	1	-	-
Providence	31	83	230	250	813	189
Richmond	-	-	-	-	-	-
Scituate	-	-	-	-	-	-
Smithfield	-	-	-	1	-	-
South Kingstown	-	-	-	-	-	-
Tiverton	-	-	-	-	-	-
Warwick	8	-	-	1	-	-
Westerly	-	-	-	-	-	-
West Warwick	7	2	-	1	-	-
Woonsocket	-	5	-	16	-	-
Bristol-Warren	-	-	-	2	-	-
Exeter-West Greenwich	-	-	-	-	-	-
Foster-Glocester	-	-	-	-	-	-
Central Falls	9	12	-	22	-	-
Total	171	160	230	399	813	189
<i>Adjusted Chariho</i>	-	-	-	-	-	-

Table 5: FY 2023 Estimated Charter/State School Enrollment by Sending District

<i>Sending District</i>	<i>RI Mayoral Academies Blackstone Valley Prep</i>	<i>RISE Mayoral Academy</i>	<i>Segue Institute</i>	<i>Southside Elementary</i>	<i>Times2</i>	<i>Trinity</i>
Barrington	2	-	-	-	-	-
Burrillville	1	73	-	-	-	-
Charlestown	-	-	-	-	-	-
Coventry	-	-	-	-	-	-
Cranston	-	-	-	-	-	-
Cumberland	448	-	-	-	-	-
East Greenwich	-	-	-	-	-	-
East Providence	6	-	2	-	-	-
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	-	-	-	-	-	-
Jamestown	-	-	-	-	-	-
Johnston	-	1	-	-	-	-
Lincoln	177	-	-	-	-	-
Little Compton	-	-	-	-	-	-
Middletown	-	-	-	-	-	-
Narragansett	-	-	-	-	-	-
Newport	-	-	-	-	-	-
New Shoreham	-	-	-	-	-	-
North Kingstown	-	-	-	-	-	-
North Providence	5	1	-	-	-	-
North Smithfield	-	55	-	-	-	-
Pawtucket	919	-	-	-	-	-
Portsmouth	-	-	-	-	-	-
Providence	6	-	4	143	726	204
Richmond	-	-	-	-	-	-
Scituate	-	-	-	-	-	-
Smithfield	1	-	-	-	-	-
South Kingstown	-	-	-	-	-	-
Tiverton	-	-	-	-	-	-
Warwick	-	-	-	-	-	-
Westerly	-	-	-	-	-	-
West Warwick	1	-	-	-	-	-
Woonsocket	1	320	-	-	-	-
Bristol-Warren	-	-	-	-	-	-
Exeter-West Greenwich	-	-	-	-	-	-
Foster-Glocester	-	-	-	-	-	-
Central Falls	652	-	314	-	-	-
Total	2,219	450	320	143	726	204
<i>Adjusted Chariho</i>	-	-	-	-	-	-

**Table 5: FY 2023 Estimated Charter/State School
Enrollment by Sending District**

<i>Sending District</i>	<i>Village Green</i>	<i>Davies Career & Tech. Center</i>	<i>Metropolitan Career & Tech. Center</i>	<i>Urban Collaborative</i>	<i>YouthBuild Academy</i>
Barrington	-	-	4	-	-
Burrillville	-	5	-	-	-
Charlestown	-	-	1	-	-
Coventry	-	-	6	-	-
Cranston	17	11	35	2	-
Cumberland	2	23	4	1	-
East Greenwich	-	-	3	-	-
East Providence	6	10	16	-	-
Foster	-	-	-	-	-
Glocester	-	-	-	-	-
Hopkinton	-	-	3	-	-
Jamestown	-	-	6	-	-
Johnston	7	17	13	-	-
Lincoln	1	45	3	-	-
Little Compton	-	-	1	-	-
Middletown	-	-	23	-	-
Narragansett	-	-	1	-	-
Newport	-	-	18	-	-
New Shoreham	-	-	-	-	-
North Kingstown	-	-	11	-	-
North Providence	1	41	10	-	-
North Smithfield	6	2	1	-	-
Pawtucket	17	510	67	-	-
Portsmouth	-	-	8	-	-
Providence	150	57	453	125	135
Richmond	-	-	1	-	-
Scituate	-	-	1	-	-
Smithfield	-	19	1	-	-
South Kingstown	-	-	8	-	-
Tiverton	-	-	8	-	-
Warwick	9	-	21	-	-
Westerly	-	-	-	-	-
West Warwick	3	1	6	-	-
Woonsocket	2	17	13	-	-
Bristol-Warren	1	2	11	-	-
Exeter-West Greenwich	1	-	4	-	-
Foster-Glocester	-	-	1	-	-
Central Falls	1	133	53	5	-
Total	224	893	815	133	135
<i>Adjusted Chariho</i>	-	-	5	-	-

Table 6: Formula Funding to Charter and State Schools by Sending District

	Achievement		Blackstone			
Sending District	First	Beacon	Academy	Charette	Compass	Excel
Barrington	\$ -	\$ 4,725	\$ -	\$ -	\$ -	\$ -
Burrillville	-	247,859	-	-	-	-
Charlestown	-	-	-	-	31,770	-
Coventry	-	5,009	-	-	-	-
Cranston	1,499,620	48,219	-	-	20,493	-
Cumberland	-	143,639	-	-	-	-
East Greenwich	-	-	-	-	5,060	-
East Providence	-	27,421	-	-	-	-
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	-	-	-	-	49,923	-
Jamestown	-	-	-	-	1,360	-
Johnston	-	21,102	-	-	-	-
Lincoln	-	43,338	-	-	-	-
Little Compton	-	-	-	-	-	-
Middletown	-	-	-	-	3,440	-
Narragansett	-	-	-	-	18,121	-
Newport	-	-	-	-	-	-
New Shoreham	-	-	-	-	-	-
North Kingstown	5,653	-	-	-	150,943	-
North Providence	783,364	97,263	-	-	15,772	92,006
North Smithfield	-	48,519	-	-	-	-
Pawtucket	42,738	174,513	1,802,117	-	8,904	-
Portsmouth	-	-	-	-	-	-
Providence	25,294,504	172,554	847,432	2,181,850	59,435	1,207,878
Richmond	-	-	-	-	40,823	-
Scituate	-	-	-	-	-	-
Smithfield	-	9,541	-	-	-	-
South Kingstown	-	-	-	-	70,065	-
Tiverton	-	-	-	-	-	-
Warwick	180,694	22,587	-	-	11,712	-
Westerly	-	-	-	-	103,870	-
West Warwick	-	42,454	-	-	-	-
Woonsocket	-	2,656,980	-	-	-	-
Bristol-Warren	-	2,376	-	-	-	-
Exeter-West Greenwich	-	-	-	-	43,659	-
Foster-Glocester	-	8,680	-	-	-	-
Central Falls	-	50,612	1,758,782	-	-	168,708
Total	\$27,806,574	\$3,827,394	\$4,408,330	\$2,181,850	\$635,349	\$1,468,592

**Table 6: Formula Funding to Charter and State
Schools by Sending District**

<i>Sending District</i>	<i>Greene School</i>	<i>Highlander</i>	<i>Hope Academy</i>	<i>International</i>	<i>Kingston Hill</i>	<i>Learning Community</i>
Barrington	\$ -	\$ -	\$ -	\$ 7,087	\$ -	\$ -
Burrillville	13,520	-	-	-	-	-
Charlestown	5,016	-	-	-	18,059	-
Coventry	216,406	-	-	5,009	62,117	-
Cranston	169,973	467,727	-	154,302	48,219	24,110
Cumberland	8,867	15,073	-	32,806	-	-
East Greenwich	8,434	-	-	-	3,373	-
East Providence	-	158,295	-	290,415	14,957	-
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	18,839	-	-	-	44,271	-
Jamestown	-	-	-	-	-	-
Johnston	32,708	42,204	-	37,983	21,102	5,275
Lincoln	-	26,380	-	36,743	4,711	-
Little Compton	-	-	-	-	-	-
Middletown	-	-	-	-	4,816	-
Narragansett	3,485	-	-	1,742	3,485	-
Newport	-	-	-	-	-	-
New Shoreham	-	-	-	-	-	-
North Kingstown	5,653	-	-	2,827	219,914	-
North Providence	-	80,177	107,778	110,407	6,572	-
North Smithfield	3,621	-	-	-	-	7,242
Pawtucket	185,198	788,871	-	1,714,860	-	1,518,978
Portsmouth	-	2,610	-	-	5,480	-
Providence	233,907	5,786,312	3,738,671	1,338,252	65,187	1,485,882
Richmond	10,649	-	-	-	52,360	-
Scituate	-	-	-	-	-	-
Smithfield	-	7,857	-	2,806	2,806	-
South Kingstown	4,550	-	-	-	72,794	-
Tiverton	-	5,121	-	-	-	-
Warwick	61,905	40,991	-	14,221	138,867	4,183
Westerly	22,841	-	-	-	17,402	-
West Warwick	125,900	-	-	35,135	103,940	-
Woonsocket	-	13,181	-	13,181	-	-
Bristol-Warren	2,376	19,921	-	-	-	-
Exeter-West Greenwich	16,124	-	-	-	44,097	-
Foster-Glocester	-	6,041	-	-	-	-
Central Falls	388,029	147,620	-	305,783	-	4,725,935
Total	\$1,537,999	\$ 7,608,381	\$ 3,846,449	\$ 4,103,562	\$954,530	\$7,771,604

Table 6: Formula Funding to Charter and State Schools by Sending District

<i>Sending District</i>	<i>New England Laborers</i>	<i>Nowell Academy</i>	<i>Nuestro Mundo</i>	<i>Nurses Institute</i>	<i>Paul Cuffee</i>	<i>Providence Prep</i>
Barrington	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Burrillville	5,633	-	-	-	-	-
Charlestown	-	-	-	-	-	-
Coventry	-	-	-	14,026	-	-
Cranston	707,618	25,315	-	178,411	-	-
Cumberland	-	6,207	-	6,207	-	-
East Greenwich	-	2,361	-	-	-	-
East Providence	6,232	61,074	-	18,696	-	-
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	-	-	-	-	-	-
Jamestown	-	-	-	-	-	-
Johnston	54,865	36,928	-	34,818	-	-
Lincoln	-	13,190	-	-	-	-
Little Compton	-	-	-	-	-	-
Middletown	-	4,816	-	-	-	-
Narragansett	-	-	-	-	-	-
Newport	-	-	-	-	-	-
New Shoreham	-	-	-	-	-	-
North Kingstown	-	-	-	-	-	-
North Providence	22,344	55,204	-	74,919	-	-
North Smithfield	-	-	-	-	-	-
Pawtucket	55,203	398,888	-	749,695	-	-
Portsmouth	1,305	-	-	1,827	-	-
Providence	377,702	1,102,429	2,607,483	3,228,678	10,232,454	2,429,177
Richmond	-	-	-	-	-	-
Scituate	-	-	-	-	-	-
Smithfield	-	-	-	2,806	-	-
South Kingstown	-	-	-	-	-	-
Tiverton	-	-	-	-	-	-
Warwick	38,481	-	-	4,183	-	-
Westerly	-	-	-	-	-	-
West Warwick	68,806	20,495	-	10,248	-	-
Woonsocket	-	65,907	-	199,603	-	-
Bristol-Warren	-	-	-	7,114	-	-
Exeter-West Greenwich	-	-	-	-	-	-
Foster-Glocester	-	-	-	-	-	-
Central Falls	120,204	172,926	-	303,675	-	-
Total	\$ 1,458,394	\$1,965,739	\$2,607,483	\$4,834,906	\$10,232,454	\$2,429,177

Table 6: Formula Funding to Charter and State Schools by Sending District

<i>Sending District</i>	<i>RI Mayoral Academies Blackstone Valley Prep</i>	<i>RISE Mayoral Academy</i>	<i>Segue Institute</i>	<i>Southside Elementary</i>	<i>Times2</i>	<i>Trinity</i>
Barrington	\$ 4,725	\$ -	\$ -	\$ -	\$ -	\$ -
Burrillville	5,633	467,553	-	-	-	-
Charlestown	-	-	-	-	-	-
Coventry	-	-	-	-	-	-
Cranston	6,027	-	-	-	-	-
Cumberland	2,342,557	-	-	-	-	-
East Greenwich	-	-	-	-	-	-
East Providence	37,393	-	12,464	-	-	-
Foster	-	-	-	-	-	-
Glocester	-	-	-	-	-	-
Hopkinton	-	-	-	-	-	-
Jamestown	-	-	-	-	-	-
Johnston	-	5,275	-	-	-	-
Lincoln	969,456	-	-	-	-	-
Little Compton	-	-	-	-	-	-
Middletown	-	-	-	-	-	-
Narragansett	-	-	-	-	-	-
Newport	-	-	-	-	-	-
New Shoreham	-	-	-	-	-	-
North Kingstown	-	-	-	-	-	-
North Providence	32,859	6,572	-	-	-	-
North Smithfield	-	219,423	-	-	-	-
Pawtucket	10,479,701	-	-	-	-	-
Portsmouth	-	-	-	-	-	-
Providence	72,856	-	46,014	1,834,825	9,037,997	2,634,325
Richmond	-	-	-	-	-	-
Scituate	-	-	-	-	-	-
Smithfield	2,806	-	-	-	-	-
South Kingstown	-	-	-	-	-	-
Tiverton	-	-	-	-	-	-
Warwick	-	-	-	-	-	-
Westerly	-	-	-	-	-	-
West Warwick	7,320	-	-	-	-	-
Woonsocket	-	3,694,540	-	-	-	-
Bristol-Warren	-	-	-	-	-	-
Exeter-West Greenwich	-	-	-	-	-	-
Foster-Glocester	-	-	-	-	-	-
Central Falls	9,080,711	-	4,458,110	-	-	-
Total	\$ 23,042,044	\$ 4,393,363	\$ 4,516,589	\$ 1,834,825	\$ 9,037,997	\$ 2,634,325

Table 6: Formula Funding to Charter and State Schools by Sending District

<i>Sending District</i>	<i>Village Green</i>	<i>Davies Career and Technical Center</i>	<i>Metropolitan Career and Technical Center</i>	<i>Urban Collaborative</i>	<i>YouthBuild Academy</i>
Barrington	\$ -	\$ -	\$ 10,394	\$ -	\$ -
Burrillville	-	28,166	-	-	-
Charlestown	-	-	1,672	-	-
Coventry	-	-	32,060	-	-
Cranston	136,220	83,178	268,823	16,877	-
Cumberland	8,867	112,606	24,826	6,207	-
East Greenwich	-	-	5,735	-	-
East Providence	49,857	74,785	114,670	-	-
Foster	-	-	-	-	-
Glocester	-	-	-	-	-
Hopkinton	-	-	17,897	-	-
Jamestown	-	-	3,082	-	-
Johnston	51,700	93,904	89,683	-	-
Lincoln	6,595	228,939	17,901	-	-
Little Compton	-	-	1,728	-	-
Middletown	-	-	84,625	-	-
Narragansett	-	-	2,439	-	-
Newport	-	-	128,292	-	-
New Shoreham	-	-	-	-	-
North Kingstown	-	-	35,616	-	-
North Providence	14,458	306,248	76,233	-	-
North Smithfield	21,725	7,242	3,621	-	-
Pawtucket	204,786	5,324,436	785,310	-	-
Portsmouth	-	-	13,049	-	-
Providence	1,959,447	665,292	5,803,567	1,597,083	1,727,458
Richmond	-	-	4,437	-	-
Scituate	-	-	2,574	-	-
Smithfield	-	57,806	2,806	-	-
South Kingstown	-	-	14,559	-	-
Tiverton	-	-	32,191	-	-
Warwick	42,664	-	109,588	-	-
Westerly	-	-	-	-	-
West Warwick	30,743	7,320	55,630	-	-
Woonsocket	22,597	182,656	152,527	-	-
Bristol-Warren	6,634	11,372	49,800	-	-
Exeter-West Greenwich	3,604	-	9,712	-	-
Foster-Glocester	-	-	4,365	-	-
Central Falls	14,762	1,744,020	748,642	73,810	-
Total	\$ 2,574,656	\$ 8,927,968	\$ 8,708,055	\$ 1,693,977	\$ 1,727,458

Table 7: Categorical Aid for FY 2023

<i>Sending District</i>	<i>High Cost Special Education</i>	<i>ELL</i>	<i>Non-Public Transportation</i>	<i>Regional Transportation</i>	<i>Density Aid</i>	<i>Total</i>
Barrington	\$ 90,554	\$ 4,139	\$ 184,032	\$ -	\$ -	\$ 278,725
Burrillville	169,227	691	37,784	-	-	207,702
Charlestown	-	-	-	-	-	-
Coventry	22,841	3,768	21,777	-	-	48,386
Cranston	286,687	159,080	809,197	-	-	1,254,964
Cumberland	13,174	16,261	116,775	-	6,000	152,210
East Greenwich	98,980	1,763	137,717	-	-	238,460
East Providence	166,380	41,977	2,911	-	-	211,268
Foster	22,387	-	-	-	-	22,387
Glocester	25,901	-	-	-	-	25,901
Hopkinton	-	603	-	-	-	603
Jamestown	88,284	-	-	-	-	88,284
Johnston	282,703	35,744	179,181	-	-	497,628
Lincoln	110,853	7,676	-	-	2,500	121,029
Little Compton	-	-	-	-	-	-
Middletown	26,284	13,085	-	-	-	39,369
Narragansett	7,829	49	-	-	-	7,878
Newport	14,019	65,843	-	-	-	79,862
New Shoreham	21,221	248	-	-	-	21,469
North Kingstown	53,679	6,076	-	-	-	59,755
North Providence	452,064	55,274	177,416	-	14,500	699,254
North Smithfield	80,429	3,038	19,790	-	-	103,257
Pawtucket	26,853	473,999	216,277	-	19,500	736,629
Portsmouth	98,526	229	17,886	-	-	116,641
Providence	665,207	2,685,036	465,403	-	413,500	4,229,146
Richmond	-	782	-	-	-	782
Scituate	105,256	-	51,356	-	-	156,612
Smithfield	11,593	2,259	63,775	-	-	77,627
South Kingstown	123,652	1,338	137,189	-	-	262,179
Tiverton	209,562	727	-	-	-	210,289
Warwick	676,070	19,717	31,668	-	-	727,455
Westerly	60,496	5,075	-	-	-	65,571
West Warwick	-	24,569	36,597	-	-	61,166
Woonsocket	91,913	257,329	37,083	-	23,500	409,825
Bristol-Warren	93,510	6,417	395,152	1,638,537	-	2,133,616
Charlho	8,094	-	269,625	2,127,908	-	2,405,627
Exeter-West Greenwich	179,859	546	-	1,421,151	-	1,601,556
Foster-Glocester	47,977	364	-	605,521	-	653,862
Central Falls	50,744	512,851	67,485	-	41,000	672,080
Subtotal	\$4,482,808	\$4,406,553	\$ 3,476,076	\$ 5,793,117	\$ 520,500	\$18,679,054
Charters & State Schools	17,192	593,447	-	-	-	610,639
Total	\$4,500,000	\$5,000,000	\$ 3,476,076	\$ 5,793,117	\$ 520,500	\$19,289,693

Table 8: Education Federal Stimulus Funds

<i>District</i>	<i>ESSER CAA 21</i>	<i>ESSER ARP</i>	<i>Total</i>
Barrington	\$ 288,735	\$ 648,458	\$ 937,193
Burrillville	1,548,747	3,478,266	5,027,013
Charlestown	-	-	-
Coventry	2,419,802	5,434,532	7,854,334
Cranston	9,038,195	20,298,503	29,336,698
Cumberland	2,252,791	5,059,448	7,312,239
East Greenwich	241,108	541,494	782,602
East Providence	5,270,561	11,836,931	17,107,492
Foster	180,788	406,023	586,811
Glocester	581,253	1,305,412	1,886,665
Hopkinton	-	-	-
Jamestown	342,190	768,511	1,110,701
Johnston	2,591,365	5,819,839	8,411,204
Lincoln	1,931,628	4,338,162	6,269,790
Little Compton	64,348	144,517	208,865
Middletown	953,185	2,140,718	3,093,903
Narragansett	672,411	1,510,139	2,182,550
Newport	3,079,969	6,917,172	9,997,141
New Shoreham	-	-	-
North Kingstown	1,775,065	3,986,543	5,761,608
North Providence	2,825,301	6,345,224	9,170,525
North Smithfield	682,368	1,532,502	2,214,870
Pawtucket	14,193,947	31,877,588	46,071,535
Portsmouth	894,792	2,009,575	2,904,367
Providence	57,702,326	129,591,234	187,293,560
Richmond	-	-	-
Scituate	775,558	1,741,794	2,517,352
Smithfield	794,344	1,783,984	2,578,328
South Kingstown	1,344,338	3,019,191	4,363,529
Tiverton	763,284	1,714,228	2,477,512
Warwick	5,470,524	12,286,019	17,756,543
Westerly	2,020,394	4,537,517	6,557,911
West Warwick	3,705,668	8,322,405	12,028,073
Woonsocket	12,975,705	29,141,589	42,117,294
Bristol-Warren	1,904,207	4,276,577	6,180,784
Chariho	1,183,347	2,657,629	3,840,976
Exeter-West Greenwich	521,496	1,171,205	1,692,701
Foster-Glocester	535,272	1,202,144	1,737,416
Central Falls	6,790,598	15,250,718	22,041,316
Subtotal	\$ 148,315,610	\$ 333,095,791	\$ 481,411,401
Charter & State Schools	17,882,661	40,161,919	58,044,580
Total	\$ 166,198,271	\$ 373,257,710	\$ 539,455,981
<i>Adjusted Chariho</i>	<i>\$ 1,183,347</i>	<i>\$ 2,657,629</i>	<i>\$ 3,840,976</i>

Appendix II

Education Aid by Community
FY 1987-FY 2022

Education Aid By Community

Community	FY 1987	FY 1988	FY 1989	FY 1990
Barrington	\$ 3,134,712	\$ 3,404,085	\$ 3,620,769	\$ 3,559,362
Burrillville	5,459,731	5,988,696	7,082,968	8,183,642
Charlestown	1,003,094	1,150,161	1,201,038	1,436,039
Coventry	9,035,899	10,361,426	11,522,467	12,554,333
Cranston	11,506,564	13,580,243	14,539,821	17,617,420
Cumberland	6,322,991	7,354,740	7,894,258	9,243,082
East Greenwich	2,545,515	2,694,833	2,804,976	3,306,901
East Providence	9,354,522	9,598,386	11,233,501	12,559,035
Foster	581,415	673,586	782,891	935,816
Glocester	987,596	1,240,848	1,415,725	1,709,433
Hopkinton	3,286,274	3,699,579	3,823,782	4,086,774
Jamestown	664,528	716,357	750,849	816,249
Johnston	4,740,269	5,206,785	6,141,612	6,741,404
Lincoln	3,060,376	3,258,168	3,435,518	4,252,359
Little Compton	516,593	548,168	618,134	700,797
Middletown	3,573,990	3,544,518	4,093,849	5,065,090
Narragansett	1,869,557	2,139,355	2,251,193	2,643,617
Newport	4,599,740	5,023,577	5,344,902	6,138,396
New Shoreham	148,938	174,105	193,518	190,669
North Kingstown	5,873,875	6,713,782	7,716,674	8,741,843
North Providence	4,328,432	5,391,847	6,258,544	7,275,762
North Smithfield	2,655,174	3,129,087	3,566,454	4,033,119
Pawtucket	18,112,658	20,977,982	23,604,531	25,729,683
Portsmouth	3,140,102	3,355,885	3,876,416	4,518,790
Providence	40,429,049	46,205,383	50,176,136	54,693,230
Richmond	2,233,042	2,821,318	3,093,559	4,154,371
Scituate	1,827,869	2,344,139	2,725,901	3,225,483
Smithfield	2,962,825	3,048,238	3,857,642	4,370,067
South Kingstown	3,263,684	3,526,826	3,952,229	4,561,623
Tiverton	3,911,433	4,062,298	4,447,090	4,916,576
Warwick	18,951,542	21,099,507	22,974,410	25,391,110
Westerly	2,899,990	3,134,453	3,266,642	3,983,447
West Warwick	7,478,300	7,779,477	9,309,869	9,916,074
Woonsocket	15,257,976	17,151,492	18,430,748	19,582,260
Bristol/Warren	7,378,245	8,148,116	8,681,630	9,781,046
Chariho	45,256	54,548	444,932	502,179
Exeter/W Greenwich	2,686,946	3,121,980	3,622,817	4,197,216
Foster/Glocester	2,021,775	2,494,435	3,056,807	3,399,843
Central Falls	5,015,226	5,925,157	6,705,975	7,827,022
Subtotal	\$ 222,865,703	\$ 250,843,566	\$ 278,520,777	\$ 312,541,162
Teacher Retirement	29,659,627	32,229,400	36,891,788	27,590,735
Construction Aid	3,420,996	2,903,445	3,288,315	6,293,400
Total	\$ 255,946,326	\$ 285,976,411	\$ 318,700,880	\$ 346,425,297

Education Aid By Community

Community	FY 1991	FY 1992	FY 1993	FY 1994
Barrington	\$ 3,672,693	\$ 3,012,624	\$ 1,971,802	\$ 1,650,771
Burrillville	8,317,938	8,694,188	8,697,771	8,650,576
Charlestown	2,037,748	2,086,517	1,519,979	1,474,736
Coventry	13,620,016	12,146,133	13,230,028	13,146,355
Cranston	18,591,175	17,860,641	18,000,480	18,501,147
Cumberland	9,692,433	8,584,049	8,774,235	8,779,212
East Greenwich	3,254,152	2,832,168	1,727,621	1,360,018
East Providence	14,098,180	13,282,741	12,243,005	12,625,677
Foster	1,096,567	952,858	949,962	921,641
Glocester	1,928,285	1,941,760	1,803,496	2,198,779
Hopkinton	5,117,607	4,430,895	4,806,810	4,783,133
Jamestown	847,909	710,451	488,000	408,126
Johnston	7,579,479	6,687,327	5,776,380	6,333,960
Lincoln	5,183,954	4,347,108	4,702,669	4,724,030
Little Compton	747,233	588,702	407,575	324,769
Middletown	5,640,077	6,052,264	6,521,213	6,732,072
Narragansett	2,757,270	2,220,428	1,954,078	1,419,082
Newport	5,941,287	4,886,052	5,193,753	4,908,163
New Shoreham	221,962	199,002	127,136	106,397
North Kingstown	9,914,958	9,032,261	8,100,427	7,852,346
North Providence	7,819,993	6,474,400	6,508,359	6,698,599
North Smithfield	4,011,262	3,755,606	3,623,574	3,426,384
Pawtucket	27,770,627	23,026,504	24,351,019	25,112,522
Portsmouth	5,021,047	4,619,605	4,949,351	4,736,710
Providence	59,020,113	58,495,112	60,800,777	68,743,193
Richmond	4,777,665	4,411,138	4,379,596	4,831,565
Scituate	3,402,297	3,013,843	2,841,997	2,739,289
Smithfield	4,380,463	3,700,016	3,094,916	3,419,893
South Kingstown	6,365,852	4,969,294	5,481,771	5,976,655
Tiverton	5,176,309	4,547,510	4,241,204	4,088,482
Warwick	25,620,977	23,327,819	24,649,582	24,477,481
Westerly	4,485,370	3,605,696	3,207,459	3,124,127
West Warwick	11,061,769	10,047,790	10,472,843	10,605,875
Woonsocket	19,674,748	17,025,970	19,543,504	19,790,958
Bristol/Warren	10,445,424	8,708,277	12,971,062	13,258,764
Chariho	556,991	487,194	435,825	443,552
Exeter/W Greenwich	4,711,978	4,343,189	4,953,660	4,799,996
Foster/Glocester	3,816,618	3,533,100	3,591,580	3,852,746
Central Falls	8,489,529	10,254,654	15,025,000	16,147,639
Subtotal	\$ 336,869,955	\$ 308,894,886	\$ 322,119,499	\$ 333,175,422
Teacher Retirement	22,436,000	22,200,000	25,276,134	32,932,225
Construction Aid	11,771,980	14,070,831	16,154,117	17,008,435
Total	\$ 371,077,935	\$ 345,165,717	\$ 363,549,750	\$ 383,116,082

Education Aid By Community

Community	FY 1995	FY 1996	FY 1997	FY 1998
Barrington	\$ 1,668,106	\$ 1,692,513	\$ 1,714,875	\$ 1,845,479
Burrillville	9,065,322	9,364,224	9,506,648	9,725,426
Charlestown	1,039,082	1,131,983	1,165,216	1,455,289
Coventry	14,420,985	14,890,966	15,103,517	15,464,764
Cranston	21,652,818	22,534,696	23,022,977	23,933,839
Cumberland	9,445,524	9,628,420	9,757,601	10,081,007
East Greenwich	1,071,266	1,102,385	1,144,504	1,258,719
East Providence	15,641,888	16,177,101	16,600,249	17,239,374
Foster	997,683	1,030,295	1,042,453	1,075,870
Glocester	2,275,386	2,348,549	2,376,339	2,453,703
Hopkinton	4,389,459	4,479,194	4,806,810	4,896,244
Jamestown	260,961	267,560	276,027	318,647
Johnston	6,915,349	7,142,571	7,246,567	7,467,703
Lincoln	5,257,584	5,360,480	5,428,870	5,628,166
Little Compton	163,376	181,972	192,176	222,570
Middletown	7,298,471	7,399,838	7,511,867	7,713,312
Narragansett	834,376	948,559	1,006,310	1,126,281
Newport	6,585,095	7,048,861	7,321,769	7,692,235
New Shoreham	36,102	36,102	36,970	42,109
North Kingstown	8,591,791	8,849,057	8,970,856	9,258,078
North Providence	8,668,400	8,843,076	8,943,164	9,215,443
North Smithfield	3,409,519	3,477,534	3,520,522	3,610,676
Pawtucket	30,450,679	32,192,673	33,265,198	36,262,521
Portsmouth	4,478,224	4,530,091	4,581,980	4,727,029
Providence	87,814,504	93,951,873	97,987,955	108,499,534
Richmond	4,373,697	4,457,967	4,524,768	4,847,976
Scituate	2,438,647	2,464,815	2,502,592	2,594,370
Smithfield	3,947,424	4,005,569	4,055,939	4,193,817
South Kingstown	7,339,124	7,433,939	7,539,672	7,787,460
Tiverton	4,213,554	4,264,510	4,335,288	4,481,663
Warwick	26,328,104	27,187,916	27,638,203	28,464,625
Westerly	4,075,651	4,320,704	4,452,707	4,702,928
West Warwick	12,208,841	12,487,388	12,736,414	13,113,895
Woonsocket	23,489,478	25,802,389	26,578,776	28,621,117
Bristol-Warren	13,511,908	15,192,295	15,404,195	15,769,324
Chariho	299,457	301,595	301,596	301,596
Exeter-West Greenwich	4,826,494	5,077,427	5,144,295	5,690,556
Foster-Glocester	3,926,390	4,057,499	4,152,388	4,519,602
Central Falls	18,351,007	19,085,182	19,636,642	21,454,420
Met School Operations	-	-	400,000	800,000
Subtotal	\$ 381,761,726	\$ 400,749,768	\$ 411,934,895	\$ 438,557,367
Teacher Retirement	34,312,346	33,348,192	34,521,869	35,565,169
Construction Aid	16,153,807	17,002,906	18,104,513	19,726,218
Hasbro School	-	-	80,000	80,000
School Breakfast	-	165,068	178,850	196,931
Total	\$ 432,227,879	\$ 451,265,934	\$ 464,820,127	\$ 494,125,685

Education Aid By Community

Community	FY 1999	FY 2000	FY 2001	FY 2002
Barrington	\$ 2,005,421	\$ 2,065,075	\$ 2,168,873	\$ 2,294,840
Burrillville	10,112,186	10,783,631	11,593,651	12,458,207
Charlestown	1,567,379	1,624,314	1,705,908	1,776,443
Coventry	16,113,590	16,657,015	17,491,176	18,103,867
Cranston	25,372,860	27,046,566	29,062,257	31,098,284
Cumberland	10,522,993	10,873,076	11,417,319	11,816,925
East Greenwich	1,408,020	1,459,571	1,533,092	1,642,030
East Providence	19,431,746	20,718,133	22,271,132	23,830,537
Foster	1,119,668	1,157,431	1,215,376	1,257,914
Glocester	2,555,961	2,642,259	2,774,666	2,871,779
Hopkinton	5,036,614	5,207,822	5,468,492	5,659,889
Jamestown	369,423	391,046	415,535	453,231
Johnston	7,827,586	8,343,132	8,963,511	9,607,836
Lincoln	5,942,178	6,137,023	6,443,726	6,669,256
Little Compton	262,788	274,495	288,426	312,417
Middletown	8,080,269	8,352,910	8,770,837	9,194,316
Narragansett	1,305,047	1,398,842	1,505,383	1,616,920
Newport	8,346,291	8,783,522	9,569,026	10,065,853
New Shoreham	53,028	59,037	67,076	79,523
North Kingstown	9,657,163	9,978,867	10,478,908	10,851,375
North Providence	9,653,497	10,292,025	11,064,498	11,937,013
North Smithfield	3,749,585	3,874,506	4,068,328	4,258,219
Pawtucket	41,381,578	46,931,978	52,978,940	56,785,845
Portsmouth	4,931,266	5,093,615	5,348,784	5,535,991
Providence	124,843,132	136,400,819	151,980,243	165,275,304
Richmond	4,974,230	5,143,462	5,400,935	5,589,968
Scituate	2,727,581	2,816,362	2,957,624	3,068,641
Smithfield	4,388,767	4,532,091	4,759,338	4,986,915
South Kingstown	8,197,603	8,468,205	8,892,982	9,219,644
Tiverton	4,741,236	4,898,999	5,144,427	5,324,482
Warwick	29,819,040	30,817,788	32,347,660	33,502,797
Westerly	5,108,037	5,393,170	5,691,315	5,994,381
West Warwick	14,331,218	15,284,719	16,432,161	17,658,912
Woonsocket	32,166,967	35,861,818	38,728,073	41,551,538
Bristol-Warren	16,359,443	16,917,340	17,764,213	18,393,960
Chariho	301,596	312,152	327,759	341,021
Exeter-West Greenwich	5,868,194	6,065,919	6,369,693	6,862,455
Foster-Glocester	4,605,195	4,760,602	4,998,829	5,173,788
Central Falls	24,268,988	27,268,988	31,496,700	33,271,624
Met School Operations	1,200,000	1,800,000	1,980,000	2,155,000
Subtotal	\$ 480,707,364	\$ 516,888,325	\$ 561,936,872	\$ 598,548,943
Teacher Retirement	30,202,943	39,962,520	35,987,467	30,763,337
Construction Aid	22,568,946	25,540,280	30,775,773	33,222,193
Hasbro School	80,000	95,196	100,000	100,000
School Breakfast	215,478	268,636	420,640	610,529
School Visits	394,165	372,798	621,757	694,313
Professional Development	-	251,300	544,251	479,290
Direct Charter School Aid	-	2,768,767	3,781,547	6,174,888
Progressive Support	-	-	4,571,840	4,621,507
Textbook Loans	-	-	80,253	372,630
Total	\$ 534,168,896	\$ 586,147,822	\$ 638,820,400	\$ 675,587,630

Education Aid By Community

Community	FY 2003	FY 2004	FY 2005	FY 2006
Barrington	\$ 2,352,211	\$ 2,393,375	\$ 2,398,582	\$ 2,479,907
Burrillville	12,851,288	13,076,186	13,076,186	13,145,661
Charlestown	1,820,855	1,852,720	1,852,720	1,910,676
Coventry	18,556,464	18,881,202	18,881,202	19,151,316
Cranston	31,875,741	32,907,994	33,029,207	33,943,638
Cumberland	12,112,348	12,594,809	12,594,809	12,646,981
East Greenwich	1,765,450	1,796,345	1,810,042	1,860,042
East Providence	24,579,320	25,009,458	25,064,677	25,530,776
Foster	1,289,362	1,311,926	1,311,926	1,351,283
Glocester	2,943,574	2,995,087	2,995,087	3,065,960
Hopkinton	5,801,386	5,902,911	5,902,911	5,954,153
Jamestown	478,137	486,504	492,652	507,432
Johnston	9,962,918	10,137,270	10,188,342	10,413,088
Lincoln	6,835,988	6,955,618	7,012,603	7,062,603
Little Compton	320,227	325,831	341,592	351,839
Middletown	9,699,260	9,916,122	9,916,122	10,014,086
Narragansett	1,657,343	1,709,968	1,725,404	1,809,860
Newport	10,870,512	11,060,746	11,060,746	11,253,278
New Shoreham	86,319	93,128	93,128	101,451
North Kingstown	11,122,659	11,317,305	11,384,463	11,434,463
North Providence	12,235,439	12,449,559	12,511,050	12,623,955
North Smithfield	4,462,302	4,540,392	4,541,694	4,611,787
Pawtucket	60,024,535	61,074,964	61,615,711	63,782,029
Portsmouth	5,711,351	5,811,300	5,854,978	6,632,443
Providence	174,934,589	181,224,594	181,224,594	185,142,176
Richmond	5,729,717	5,829,987	5,829,987	5,903,843
Scituate	3,145,357	3,200,400	3,200,400	3,250,400
Smithfield	5,215,581	5,306,854	5,332,948	5,407,726
South Kingstown	9,598,923	9,766,904	9,766,904	9,948,816
Tiverton	5,457,594	5,553,102	5,553,102	5,659,091
Warwick	34,340,367	34,941,323	35,195,464	35,894,621
Westerly	6,146,521	6,284,205	6,386,546	6,528,189
West Warwick	18,643,537	19,275,597	19,341,994	19,499,965
Woonsocket	43,059,505	43,813,046	43,913,617	45,425,511
Bristol-Warren	18,853,809	19,183,751	19,267,184	19,554,956
Chariho	352,610	360,305	368,936	380,004
Exeter-West Greenwich	7,092,069	7,216,180	7,227,202	7,308,493
Foster-Glocester	5,303,133	5,395,937	5,395,937	5,466,199
Central Falls	34,430,272	35,635,332	37,804,406	41,319,965
Met School Operations	3,982,350	5,750,000	7,261,970	8,814,530
Subtotal	\$ 625,700,921	\$ 643,338,236	\$ 648,727,029	\$ 667,143,195
Teacher Retirement	38,072,353	46,212,606	52,583,171	58,632,638
Construction Aid	38,232,355	40,740,608	43,855,701	47,172,045
Hasbro School	100,000	100,000	100,000	100,000
School Breakfast	672,118	647,872	700,000	600,000
School Visits	407,002	407,935	407,935	407,935
Professional Development	120,000	120,000	120,000	120,000
Direct Charter School Aid	9,407,634	12,645,077	16,913,929	21,138,978
Progressive Support	471,986	1,112,500	2,100,000	2,896,883
Textbook Loans	221,811	325,000	325,000	240,000
Total	\$ 713,406,179	\$ 745,649,834	\$ 765,832,765	\$ 798,451,674

Education Aid By Community

Community	FY 2007	FY 2008	FY 2009	FY 2010
Barrington	\$ 2,599,526	\$ 2,599,526	\$ 1,874,283	\$ 1,800,191
Burrillville	13,854,743	13,854,743	13,496,340	13,169,342
Charlestown	2,002,838	2,002,838	1,537,609	1,725,632
Coventry	20,075,081	20,075,081	18,931,163	18,278,654
Cranston	35,580,911	35,580,911	33,293,971	32,032,775
Cumberland	13,257,009	13,257,009	12,396,323	11,966,879
East Greenwich	1,949,761	1,949,761	1,368,921	1,450,763
East Providence	26,762,254	26,888,254	25,842,575	24,881,232
Foster	1,416,463	1,416,463	1,352,512	1,305,135
Glocester	3,213,847	3,213,847	3,086,837	2,973,405
Hopkinton	6,241,352	6,241,352	5,500,572	5,749,276
Jamestown	531,908	531,908	406,981	391,353
Johnston	10,915,364	10,915,364	10,059,081	9,701,822
Lincoln	7,403,268	7,403,268	6,642,302	6,384,476
Little Compton	368,810	368,810	286,369	291,845
Middletown	10,497,116	10,497,116	10,003,066	9,653,308
Narragansett	1,897,159	1,897,159	1,496,256	1,440,139
Newport	11,871,080	11,871,080	11,393,399	10,912,686
New Shoreham	106,345	106,345	48,348	57,149
North Kingstown	11,986,005	11,986,005	11,120,493	10,735,891
North Providence	13,262,872	13,382,872	12,628,146	12,222,938
North Smithfield	4,834,237	4,834,237	4,461,320	4,384,693
Pawtucket	67,023,559	67,023,559	65,549,352	63,316,158
Portsmouth	6,480,042	6,700,042	6,171,329	6,026,090
Providence	194,109,756	194,109,756	188,429,408	181,619,378
Richmond	6,188,615	6,188,615	5,495,302	5,722,291
Scituate	3,407,183	3,407,183	3,067,839	2,942,545
Smithfield	5,668,568	5,743,568	5,206,280	5,023,550
South Kingstown	10,548,698	10,548,698	9,635,747	9,289,273
Tiverton	5,932,058	5,932,058	5,515,521	5,326,062
Warwick	37,626,000	37,626,000	35,084,429	33,816,257
Westerly	6,843,077	6,843,077	6,014,334	5,780,009
West Warwick	20,440,547	20,440,547	19,700,774	19,030,395
Woonsocket	47,616,613	47,661,613	46,542,684	44,881,514
Bristol-Warren	20,498,190	20,498,190	19,774,955	19,071,142
Chariho	398,334	398,334	1,543,338	387,074
Exeter-West Greenwich	7,661,019	7,661,019	7,135,966	6,894,092
Foster-Glocester	5,729,861	5,729,861	5,454,813	5,268,913
Central Falls	43,873,873	44,358,224	43,453,765	43,255,325
Met School Operations	10,406,956	11,487,734	11,830,303	12,508,767
Subtotal	\$ 701,080,898	\$ 703,232,027	\$ 672,833,006	\$ 651,668,420
Teacher Retirement	67,259,910	80,225,355	76,286,018	72,346,889
Construction Aid	46,814,982	49,652,976	54,140,052	58,299,115
Hasbro School	100,000	100,000	100,000	-
School Breakfast	600,000	600,000	300,000	300,000
School Visits	407,935	407,935	145,864	145,864
Professional Development	670,000	605,000	495,000	-
Direct Charter School Aid	24,339,885	26,844,840	29,280,724	32,072,347
Progressive Support	2,930,109	2,831,023	2,363,432	2,879,734
Textbook Loans	313,500	329,000	316,677	233,861
Total	\$ 844,821,719	\$ 864,828,156	\$ 836,260,773	\$ 817,946,230

Education Aid By Community

Community	FY 2011	FY 2012	FY 2013	FY 2014
Barrington	\$ 1,777,692	\$ 2,374,854	\$ 3,350,904	\$ 3,971,797
Burrillville	13,049,312	13,008,772	12,965,501	13,063,243
Charlestown	1,708,264	1,704,449	1,694,669	1,706,995
Coventry	18,106,570	18,670,838	19,707,074	20,348,442
Cranston	31,729,746	34,148,058	39,188,868	43,347,609
Cumberland	11,853,639	12,663,079	13,834,760	14,705,457
East Greenwich	1,327,711	1,507,198	1,955,236	2,323,568
East Providence	24,531,957	25,375,608	26,993,305	28,082,665
Foster	1,293,021	1,242,314	1,214,327	1,204,783
Glocester	2,946,000	2,862,833	2,792,685	2,705,444
Hopkinton	5,695,888	5,726,195	5,615,973	5,515,535
Jamestown	386,846	369,267	363,461	361,936
Johnston	9,609,655	10,131,916	11,083,498	11,997,593
Lincoln	6,320,677	6,999,556	8,156,329	8,990,606
Little Compton	288,570	313,858	338,666	365,270
Middletown	9,562,746	9,407,808	9,288,241	9,109,276
Narragansett	1,423,684	1,488,608	1,663,260	1,805,079
Newport	10,812,053	10,701,213	10,661,062	10,656,332
New Shoreham	56,081	61,851	72,292	81,762
North Kingstown	10,633,129	10,674,839	10,758,204	10,796,604
North Providence	12,107,544	12,751,556	14,139,108	15,094,386
North Smithfield	4,342,683	4,630,725	5,133,980	5,400,054
Pawtucket	62,743,324	64,600,780	68,246,641	71,459,692
Portsmouth	5,968,097	5,762,149	5,380,832	5,128,661
Providence	179,813,040	185,804,948	197,968,379	206,273,348
Richmond	5,669,397	5,648,866	5,474,556	5,335,436
Scituate	2,913,522	3,155,942	3,514,829	3,720,471
Smithfield	4,899,277	4,966,920	4,982,755	4,985,793
South Kingstown	9,198,692	8,832,470	8,511,975	8,154,486
Tiverton	5,275,223	5,329,648	5,677,809	5,775,390
Warwick	33,493,714	33,796,578	34,449,461	35,164,250
Westerly	5,721,304	5,982,372	6,572,162	7,164,219
West Warwick	18,855,252	19,143,704	19,775,027	20,309,057
Woonsocket	44,356,033	45,012,523	46,744,955	48,170,444
Bristol-Warren	18,896,443	18,625,047	17,832,370	17,089,869
Chariho	383,667	642,082	898,450	1,127,409
Exeter-West Greenwich	6,708,949	6,818,348	6,705,948	6,639,220
Foster-Glocester	5,219,945	5,372,978	5,289,023	5,213,358
Central Falls	42,865,644	41,145,437	39,744,688	38,451,858
Met School Operations	13,025,640	12,236,284	11,648,256	11,085,049
Davies Career & Tech	-	14,090,211	13,381,539	12,792,048
Charter Schools	38,230,649	43,204,584	47,082,800	55,148,059
Urban Collaborative	-	-	-	296,703
Subtotal	\$ 683,801,279	\$ 716,987,266	\$ 750,853,858	\$ 781,119,256
Teacher Retirement	69,653,293	81,635,719	78,219,694	81,345,902
Supp. Ret. Contribution	-	-	1,548,753	-
Construction Aid	67,976,514	72,507,180	74,568,906	67,663,036
School Breakfast	300,000	270,000	270,000	270,000
Progressive Support	2,687,536	-	-	-
Textbook Loans	241,490	265,698	237,032	195,052
Total	\$ 824,660,112	\$ 871,665,863	\$ 905,698,243	\$ 930,593,246

Education Aid By Community

Community	FY 2015	FY 2016	FY 2017	FY 2018
Barrington	\$ 4,701,418	\$ 5,157,096	\$ 5,551,766	\$ 5,347,807
Burrillville	13,173,610	13,301,214	13,111,036	13,185,862
Charlestown	1,708,666	1,706,421	1,683,295	1,667,742
Coventry	21,039,824	21,919,203	23,602,823	23,202,975
Cranston	47,040,378	51,129,521	56,028,985	59,005,591
Cumberland	15,756,436	16,689,944	17,980,588	19,188,663
East Greenwich	2,469,555	2,911,567	2,810,467	2,739,941
East Providence	29,373,000	31,094,815	33,101,436	35,519,125
Foster	1,193,192	1,206,855	1,199,424	1,207,049
Glocester	2,640,483	2,546,606	2,546,748	2,407,384
Hopkinton	5,576,348	5,470,735	5,386,069	5,273,139
Jamestown	406,834	456,252	473,875	473,751
Johnston	13,192,809	14,241,390	16,142,240	18,638,808
Lincoln	9,855,862	10,434,249	11,192,952	12,510,493
Little Compton	401,928	398,464	413,267	397,113
Middletown	8,905,309	8,723,282	8,621,818	8,262,827
Narragansett	1,993,920	2,154,808	2,150,151	2,139,471
Newport	10,623,202	10,597,219	10,938,355	11,589,919
New Shoreham	91,103	103,748	131,168	142,068
North Kingstown	10,725,467	10,693,934	10,897,112	10,749,543
North Providence	16,607,860	18,350,725	20,168,707	22,019,145
North Smithfield	5,587,845	5,824,568	6,177,521	6,025,062
Pawtucket	74,842,935	78,877,331	83,927,607	89,154,022
Portsmouth	4,882,427	4,797,771	4,787,381	4,476,100
Providence	215,122,639	223,060,894	235,212,373	248,790,857
Richmond	5,205,437	5,063,630	4,840,982	4,676,150
Scituate	3,960,437	3,974,844	3,794,601	3,612,503
Smithfield	5,115,212	5,348,196	5,961,894	6,341,204
South Kingstown	7,977,157	7,757,160	7,485,517	6,955,455
Tiverton	5,828,165	6,068,532	6,284,270	6,531,284
Warwick	36,064,777	36,914,894	38,252,322	39,146,338
Westerly	7,704,193	8,418,818	8,904,660	8,851,953
West Warwick	21,027,603	21,881,242	23,082,050	24,376,898
Woonsocket	50,690,278	53,263,700	56,340,793	59,646,576
Bristol-Warren	16,207,317	16,207,317	16,003,657	15,727,351
Chariho	1,322,688	1,322,688	1,810,108	2,010,375
Exeter-West Greenwich	6,230,076	6,230,076	6,384,057	6,190,095
Foster-Glocester	5,113,855	5,113,855	5,130,308	5,030,941
Central Falls	39,010,583	39,597,253	39,687,299	40,320,646
Met School Operations	10,501,360	9,864,425	9,342,007	9,352,512
Davies Career & Tech	12,240,174	11,640,152	12,590,093	13,408,710
Charter Schools	59,055,780	67,414,258	75,055,934	82,958,017
Urban Collaborative	574,513	856,203	1,115,290	1,499,945
Subtotal	\$ 811,742,658	\$ 848,785,856	\$ 896,303,006	\$ 940,751,409
Teacher Retirement	88,620,682	92,805,836	100,222,241	101,773,928
Construction Aid	68,100,072	90,907,110	90,907,110	80,000,000
School Breakfast	270,000	270,000	270,000	270,000
Textbook Loans	115,745	150,709	159,541	88,960
Total	\$ 968,849,157	\$ 1,032,919,511	\$ 1,087,861,898	\$ 1,122,884,297

Education Aid By Community

Community	FY 2019	FY 2020	FY 2021	FY 2022
Barrington	\$ 5,481,235	\$ 5,968,590	\$ 6,148,515	\$ 8,232,393
Burrillville	12,467,771	13,637,900	14,352,095	13,994,929
Charlestown	1,602,569	1,543,508	1,310,422	1,291,375
Coventry	22,790,523	25,210,202	23,564,535	24,191,219
Cranston	61,904,926	68,385,801	69,762,285	69,876,885
Cumberland	20,796,258	22,322,835	20,799,151	21,305,153
East Greenwich	3,167,385	2,808,479	3,490,910	4,542,049
East Providence	35,710,484	37,893,298	36,377,563	36,956,352
Foster	1,164,308	1,277,800	1,065,648	1,109,702
Glocester	2,323,354	2,452,059	2,218,174	2,481,208
Hopkinton	5,223,049	5,170,111	5,488,786	5,590,838
Jamestown	522,234	584,201	405,580	339,230
Johnston	18,398,579	19,080,865	19,127,284	19,970,936
Lincoln	12,325,264	14,989,728	15,198,685	16,231,922
Little Compton	355,525	443,482	397,665	432,020
Middletown	7,979,347	7,908,428	7,894,209	8,185,474
Narragansett	2,313,574	2,476,876	2,261,373	2,196,991
Newport	12,433,123	13,534,682	14,034,125	15,005,286
New Shoreham	156,926	147,858	178,491	237,000
North Kingstown	10,127,666	11,035,258	11,867,847	11,302,964
North Providence	23,428,292	24,245,600	25,275,682	27,298,296
North Smithfield	6,219,135	6,102,552	6,206,522	6,372,462
Pawtucket	88,331,184	95,643,809	92,823,636	96,013,908
Portsmouth	4,178,680	4,340,455	3,935,800	3,800,556
Providence	253,712,258	281,066,991	272,314,070	277,047,845
Richmond	4,596,526	4,640,811	4,694,206	5,150,039
Scituate	3,369,504	3,077,896	2,727,973	2,535,612
Smithfield	7,854,975	6,700,269	6,227,713	7,085,403
South Kingstown	6,293,429	5,856,410	4,853,437	4,969,168
Tiverton	6,779,518	7,473,020	7,475,571	6,896,308
Warwick	37,379,213	40,544,636	38,441,937	40,271,671
Westerly	8,766,881	9,318,816	8,255,191	8,083,721
West Warwick	26,186,038	28,246,403	29,535,239	30,945,717
Woonsocket	62,454,134	67,945,973	68,991,503	70,423,976
Bristol-Warren	14,912,237	15,437,608	14,514,094	13,130,077
Chariho	2,126,257	2,526,147	2,135,033	1,847,044
Exeter-West Greenwich	6,071,142	6,590,347	5,696,331	5,468,643
Foster-Glocester	5,199,951	5,376,546	5,207,657	5,768,566
Central Falls	41,173,119	44,387,271	45,680,069	48,422,396
Met School Operations	9,355,134	9,732,284	9,356,427	9,790,163
Davies Career & Tech	13,667,654	14,020,977	13,728,646	14,772,019
Charter Schools	90,865,644	105,679,343	109,288,557	137,747,583
Urban Collaborative	1,432,045	1,646,916	1,559,049	1,693,977
Subtotal	\$ 961,597,055	\$ 1,047,473,041	\$ 1,034,867,689	\$ 1,089,009,077
Teacher Retirement	106,753,507	112,337,502	118,375,402	123,987,654
Construction Aid	80,000,000	79,664,215	80,000,000	80,000,000
School Breakfast	270,000	270,000	270,000	270,000
Textbook Loans	88,576	56,251	23,315	25,571
Total	\$ 1,148,709,138	\$ 1,239,801,009	\$ 1,233,536,406	\$ 1,293,292,302

Appendix III
Construction Aid by Community
FY 1990-FY 2023

Construction Aid by Community

Community	FY 1990	FY 1991	FY 1992	FY 1993
Barrington	\$ 2,250	\$ -	\$ -	\$ 73,648
Burrillville	645,022	1,258,034	1,180,285	1,178,691
Charlestown	18,000	18,000	18,000	18,000
Coventry	220,708	356,255	533,284	750,284
Cranston	284,214	368,327	412,907	686,549
Cumberland	45,278	101,110	57,297	58,555
East Greenwich	55,501	27,001	27,001	27,001
East Providence	124,275	319,515	639,721	564,328
Foster	200,429	174,600	126,255	117,635
Glocester	27,645	26,251	183,372	362,591
Hopkinton	-	-	-	-
Jamestown	27,492	27,492	61,036	182,365
Johnston	117,326	92,227	89,317	130,658
Lincoln	42,937	16,500	-	-
Little Compton	8,801	8,801	8,801	72,929
Middletown	3,000	3,000	3,000	3,000
Narragansett	66,765	270,167	456,430	449,796
Newport	-	-	-	38,128
New Shoreham	-	33,977	107,314	86,622
North Kingstown	155,004	165,295	231,424	214,882
North Providence	1,347	1,347	1,347	-
North Smithfield	-	242,993	252,858	257,919
Pawtucket	254,810	256,263	276,923	334,060
Portsmouth	132,349	152,134	172,001	152,790
Providence	840,091	1,658,931	2,427,376	3,063,303
Richmond	-	-	-	-
Scituate	41,460	82,495	145,482	121,115
Smithfield	139,125	90,750	68,251	111,769
South Kingstown	123,000	226,638	288,721	308,589
Tiverton	86,852	86,852	86,852	86,852
Warwick	258,811	258,811	311,115	243,017
Westerly	42,000	153,814	142,626	158,850
West Warwick	109,125	274,817	267,399	513,369
Woonsocket	124,545	124,078	123,805	23,185
Bristol-Warren	828	828	828	828
Chariho	2,014,060	2,626,934	2,229,250	1,980,525
Exeter-West Greenwich	-	1,865,338	1,830,165	1,855,504
Foster-Glocester	-	-	308,506	684,452
Central Falls	80,346	402,404	1,001,882	1,242,328
Subtotal	\$ 6,293,400	\$ 11,771,980	\$ 14,070,831	\$ 16,154,117
Charter Schools	-	-	-	-
Total	\$ 6,293,400	\$ 11,771,980	\$ 14,070,831	\$ 16,154,117

Construction Aid by Community

Community	FY 1994	FY 1995	FY 1996	FY 1997
Barrington	\$ 114,717	\$ 112,740	\$ 110,797	\$ 108,796
Burrillville	1,093,146	1,028,953	985,283	1,229,915
Charlestown	18,000	18,000	18,000	-
Coventry	627,350	602,282	451,758	410,126
Cranston	668,032	603,774	588,736	822,082
Cumberland	42,456	161,588	268,338	277,246
East Greenwich	27,001	27,001	335,209	388,206
East Providence	622,306	603,206	605,274	613,840
Foster	106,360	105,838	97,904	97,446
Glocester	384,176	373,454	346,856	323,615
Hopkinton	-	-	-	-
Jamestown	180,521	178,624	166,115	163,991
Johnston	183,512	179,603	176,152	172,676
Lincoln	-	-	-	-
Little Compton	74,425	72,313	70,201	68,089
Middletown	3,000	73,606	141,905	126,413
Narragansett	437,010	429,635	292,388	388,051
Newport	47,393	46,458	223,960	195,966
New Shoreham	85,206	83,774	80,807	77,621
North Kingstown	190,330	184,618	179,749	175,251
North Providence	-	-	-	315,543
North Smithfield	188,028	176,399	166,995	161,701
Pawtucket	442,790	502,314	858,208	911,929
Portsmouth	151,008	148,413	144,953	141,493
Providence	3,995,710	4,878,197	4,695,202	4,583,925
Richmond	-	-	-	-
Scituate	109,583	185,681	309,990	296,234
Smithfield	110,063	107,626	59,438	57,001
South Kingstown	623,362	554,343	857,790	873,159
Tiverton	86,852	73,538	-	-
Warwick	213,100	396,048	531,299	635,185
Westerly	152,401	148,208	354,184	783,917
West Warwick	539,698	525,354	449,945	452,872
Woonsocket	23,386	23,139	136,353	171,652
Bristol-Warren	828	-	-	-
Chariho	1,669,977	-	-	-
Exeter-West Greenwich	1,832,586	1,764,727	1,698,297	1,498,735
Foster-Glocester	704,661	679,339	657,835	618,696
Central Falls	1,259,456	1,105,016	942,983	963,141
Subtotal	\$ 17,008,435	\$ 16,153,809	\$ 17,002,906	\$ 18,104,513
Charter Schools	-	-	-	-
Total	\$ 17,008,435	\$ 16,153,809	\$ 17,002,906	\$ 18,104,513

Construction Aid by Community

Community	FY 1998	FY 1999	FY 2000	FY 2001
Barrington	\$ 106,819	\$ 104,823	\$ 329,374	\$ 736,749
Burrillville	1,250,502	1,317,312	1,358,795	1,386,663
Charlestown	-	-	-	-
Coventry	385,165	370,899	349,836	292,558
Cranston	846,259	829,548	947,157	1,176,208
Cumberland	343,542	472,354	608,920	664,204
East Greenwich	373,966	335,573	349,977	393,879
East Providence	571,282	527,757	403,819	725,693
Foster	94,041	-	-	-
Glocester	300,704	248,603	263,049	247,856
Hopkinton	-	-	-	-
Jamestown	161,701	159,240	156,601	153,834
Johnston	164,988	402,460	271,508	362,554
Lincoln	337,434	307,193	300,260	311,733
Little Compton	65,977	63,865	61,753	59,641
Middletown	118,546	195,951	349,274	230,868
Narragansett	388,799	381,036	398,099	391,152
Newport	191,324	186,535	181,763	177,096
New Shoreham	76,360	80,292	70,339	69,343
North Kingstown	244,527	381,844	442,776	526,160
North Providence	443,383	736,017	671,034	594,629
North Smithfield	210,036	151,127	145,731	140,293
Pawtucket	944,534	1,030,431	912,627	1,281,242
Portsmouth	120,701	149,705	182,103	306,114
Providence	5,642,166	6,645,457	8,064,957	10,827,562
Richmond	-	-	-	-
Scituate	290,603	329,368	407,600	382,176
Smithfield	54,563	245,389	297,058	292,257
South Kingstown	896,791	949,989	919,950	926,198
Tiverton	-	36,903	61,791	32,959
Warwick	709,287	734,320	889,448	915,390
Westerly	678,234	647,208	629,677	608,075
West Warwick	424,095	749,955	987,317	775,009
Woonsocket	165,256	159,764	263,810	654,225
Bristol-Warren	79,525	968,320	840,963	966,529
Chariho	-	-	-	305,472
Exeter-West Greenwich	1,430,320	1,243,251	1,260,968	1,250,807
Foster-Glocester	580,074	505,087	491,572	485,957
Central Falls	1,034,715	921,368	1,670,374	2,124,688
Subtotal	\$ 19,726,218	\$ 22,568,946	\$ 25,540,280	\$ 30,775,774
Charter Schools	-	-	-	-
Total	\$ 19,726,218	\$ 22,568,946	\$ 25,540,280	\$ 30,775,774

Construction Aid by Community

Community	FY 2002	FY 2003	FY 2004	FY 2005
Barrington	\$ 763,712	\$ 680,023	\$ 679,257	\$ 614,948
Burrillville	1,704,074	1,690,099	1,393,697	1,419,023
Charlestown	-	-	-	-
Coventry	264,620	934,966	1,592,507	1,813,886
Cranston	1,292,596	1,609,528	1,589,157	1,550,705
Cumberland	770,952	676,877	653,823	520,220
East Greenwich	417,557	405,672	422,974	412,271
East Providence	861,524	766,765	721,151	1,075,975
Foster	-	-	55,150	-
Glocester	237,071	227,449	207,673	213,948
Hopkinton	-	-	-	-
Jamestown	150,925	177,900	228,515	232,410
Johnston	382,561	314,011	234,039	270,528
Lincoln	393,965	421,457	325,255	319,376
Little Compton	57,512	55,384	53,255	51,109
Middletown	255,460	150,461	137,771	387,513
Narragansett	422,786	397,450	346,715	383,997
Newport	172,304	826,094	834,466	790,722
New Shoreham	68,284	67,183	67,749	67,219
North Kingstown	439,170	2,270,636	1,623,002	1,651,078
North Providence	597,656	490,948	787,476	915,008
North Smithfield	134,779	222,921	248,284	235,168
Pawtucket	1,276,880	1,357,902	1,650,933	1,592,391
Portsmouth	298,105	523,026	454,278	436,594
Providence	11,548,717	11,817,799	13,558,759	13,114,528
Richmond	-	-	-	-
Scituate	365,977	378,149	370,131	338,548
Smithfield	241,807	284,907	312,165	396,374
South Kingstown	1,126,476	1,200,296	1,129,383	1,152,452
Tiverton	87,865	67,792	47,058	51,161
Warwick	1,075,149	1,055,278	1,197,483	1,278,695
Westerly	619,000	585,775	604,000	620,356
West Warwick	768,523	698,286	1,369,414	1,483,809
Woonsocket	1,107,541	2,279,387	2,539,895	2,491,814
Bristol-Warren	1,151,542	1,076,656	1,415,828	1,743,840
Chariho	184,021	453,264	419,486	558,928
Exeter-West Greenwich	1,290,728	1,244,556	1,034,431	1,200,307
Foster-Glocester	471,425	498,585	429,683	593,620
Central Falls	2,220,929	2,324,875	2,005,765	2,201,324
Subtotal	\$ 33,222,193	\$ 38,232,355	\$ 40,740,608	\$ 42,179,845
Charter Schools	-	-	-	-
Total	\$ 33,222,193	\$ 38,232,355	\$ 40,740,608	\$ 42,179,845

Construction Aid by Community

Community	FY 2006	FY 2007	FY 2008	FY 2009
Barrington	\$ 667,377	\$ 655,830	\$ 722,908	\$ 758,680
Burrillville	1,703,941	1,500,710	2,252,182	2,209,816
Charlestown	-	-	-	-
Coventry	1,871,366	1,841,708	1,977,580	1,646,976
Cranston	1,971,752	2,043,736	2,066,982	3,019,930
Cumberland	509,941	1,076,972	1,018,502	1,746,602
East Greenwich	215,410	230,462	370,018	316,700
East Providence	1,017,009	1,053,867	1,046,005	1,245,633
Foster	18,843	5,970	-	-
Glocester	257,045	241,344	220,824	266,605
Hopkinton	-	-	-	-
Jamestown	150,840	132,666	133,450	149,954
Johnston	292,170	492,804	411,664	441,354
Lincoln	429,951	787,172	1,122,712	1,200,798
Little Compton	48,931	46,720	67,530	41,454
Middletown	447,880	384,664	419,902	401,574
Narragansett	396,063	323,606	413,798	307,488
Newport	631,616	708,200	677,718	667,718
New Shoreham	65,339	387,282	238,550	234,620
North Kingstown	1,398,210	1,157,222	1,219,743	1,401,829
North Providence	1,296,766	1,307,986	1,436,066	1,209,018
North Smithfield	229,029	344,134	246,430	846,191
Pawtucket	1,555,338	1,512,210	1,734,462	1,933,960
Portsmouth	458,573	540,615	521,034	538,467
Providence	15,198,821	15,039,118	14,590,152	15,849,982
Richmond	-	-	-	-
Scituate	303,605	307,400	268,304	271,174
Smithfield	416,859	360,104	360,434	353,668
South Kingstown	1,166,211	1,134,488	1,116,126	1,009,808
Tiverton	61,400	135,344	297,190	605,269
Warwick	1,378,705	1,357,818	1,324,518	1,295,770
Westerly	1,318,770	1,538,292	1,457,842	1,463,772
West Warwick	1,458,541	1,349,824	1,377,910	1,280,858
Woonsocket	2,428,040	2,328,168	2,285,854	2,260,336
Bristol-Warren	1,718,956	1,201,418	2,054,268	2,589,745
Chariho	631,669	510,056	580,760	782,536
Exeter-West Greenwich	1,278,791	1,223,466	1,223,644	1,172,380
Foster-Glocester	542,123	378,440	1,327,459	1,454,114
Central Falls	2,137,947	2,002,196	1,963,701	2,006,909
Subtotal	\$ 45,673,828	\$ 45,642,012	\$ 48,546,222	\$ 52,981,688
Charter Schools	949,827	1,172,970	1,205,860	1,158,364
Total	\$ 46,623,655	\$ 46,814,982	\$ 49,752,082	\$ 54,140,052

Construction Aid by Community

Community	FY 2010	FY 2011	FY 2012	FY 2013
Barrington	\$ 712,371	\$ 609,990	\$ 494,814	\$ 467,642
Burrillville	1,588,425	1,484,283	1,345,436	1,317,946
Charlestown	-	-	-	-
Coventry	1,626,572	1,458,782	1,381,328	1,062,874
Cranston	2,059,819	2,740,155	2,503,052	2,322,792
Cumberland	1,831,329	1,943,330	1,918,706	1,909,819
East Greenwich	285,674	395,581	318,487	1,638,060
East Providence	1,156,449	818,408	785,051	2,038,138
Foster	27,822	-	5,768	-
Glocester	199,953	245,279	98,950	169,492
Hopkinton	-	-	-	-
Jamestown	139,224	137,388	143,114	95,996
Johnston	511,312	501,426	469,256	387,140
Lincoln	1,363,574	1,312,036	1,168,344	1,280,344
Little Compton	39,488	58,757	56,692	85,055
Middletown	428,928	318,632	218,652	222,570
Narragansett	796,649	608,856	655,832	655,881
Newport	623,228	630,776	639,908	562,908
New Shoreham	236,030	219,444	218,822	217,952
North Kingstown	1,267,081	1,217,606	1,103,811	938,703
North Providence	1,221,290	1,173,268	1,313,686	1,527,944
North Smithfield	1,133,701	1,013,702	1,102,986	1,109,652
Pawtucket	2,305,195	2,058,878	2,158,707	2,069,634
Portsmouth	670,569	427,866	410,372	416,539
Providence	17,797,981	25,879,243	28,548,574	28,950,999
Richmond	-	-	-	-
Scituate	259,928	443,843	296,393	279,110
Smithfield	293,343	324,572	319,778	332,642
South Kingstown	1,042,384	942,636	907,030	855,370
Tiverton	766,861	876,787	891,074	881,996
Warwick	1,203,438	1,212,196	1,162,397	1,070,900
Westerly	1,543,070	1,471,772	1,413,316	2,645,213
West Warwick	1,251,818	948,292	992,272	994,868
Woonsocket	1,762,910	5,973,275	5,746,227	5,744,780
Bristol-Warren	2,440,170	2,131,157	2,596,293	1,870,031
Chariho	1,193,930	1,168,378	1,597,063	1,086,530
Exeter-West Greenwich	991,728	820,705	541,923	625,378
Foster-Glocester	4,386,150	3,260,890	3,179,807	3,140,126
Central Falls	1,935,543	1,599,030	1,570,426	1,693,903
Subtotal	\$ 57,093,937	\$ 66,427,219	\$ 68,274,347	\$ 70,668,927
Charter Schools	1,205,178	1,549,295	1,373,975	1,365,451
Total	\$ 58,299,115	\$ 67,976,514	\$ 69,648,322	\$ 72,034,378

Construction Aid by Community

Community	FY 2014	FY 2015	FY 2016	FY 2017
Barrington	\$ 516,838	\$ 474,455	\$ 707,425	\$ 769,427
Burrillville	1,351,408	1,456,619	1,407,451	1,147,804
Charlestown	-	-	-	-
Coventry	1,132,352	1,581,170	1,444,766	1,472,583
Cranston	2,260,760	2,093,712	2,030,983	1,981,594
Cumberland	1,969,607	1,704,737	1,855,041	2,631,835
East Greenwich	1,522,271	1,768,028	1,829,503	1,766,751
East Providence	1,183,940	1,652,549	1,778,473	1,949,163
Foster	24,684	10,444	8,312	-
Glocester	21,124	26,586	25,777	24,903
Hopkinton	-	-	-	-
Jamestown	90,078	92,674	73,330	80,938
Johnston	405,774	353,034	315,118	355,058
Lincoln	1,074,082	1,289,130	986,128	1,264,262
Little Compton	84,408	348,767	348,945	349,009
Middletown	217,642	377,436	277,400	318,188
Narragansett	712,990	631,943	535,864	495,836
Newport	1,587,094	1,637,404	1,572,740	1,456,244
New Shoreham	208,290	208,998	186,838	200,426
North Kingstown	975,538	1,437,060	1,251,935	1,165,824
North Providence	1,222,828	1,008,775	1,358,902	997,176
North Smithfield	1,076,694	1,074,888	1,075,124	1,058,258
Pawtucket	1,840,108	1,792,896	2,193,361	2,185,121
Portsmouth	395,156	445,823	586,503	775,971
Providence	25,656,666	24,546,559	22,656,088	24,871,031
Richmond	-	-	-	-
Scituate	258,736	184,604	142,695	140,872
Smithfield	340,164	410,842	385,454	517,711
South Kingstown	733,348	678,882	740,716	808,748
Tiverton	871,135	851,883	851,093	822,208
Warwick	1,486,231	1,423,490	1,649,664	1,250,607
Westerly	2,306,124	2,242,677	2,043,800	1,864,928
West Warwick	958,742	918,858	884,273	1,060,331
Woonsocket	5,472,876	5,617,768	5,399,583	5,362,182
Bristol-Warren	1,816,170	1,970,955	2,060,474	1,849,418
Chariho	1,279,893	1,264,812	1,425,312	1,253,870
Exeter-West Greenwich	494,710	474,081	738,750	610,138
Foster-Glocester	3,111,753	3,198,687	3,223,033	3,304,866
Central Falls	1,613,568	1,431,677	1,502,424	1,456,221
Subtotal	\$ 66,273,782	\$ 66,682,903	\$ 65,553,278	\$ 67,619,502
Charter Schools	\$ 1,389,254	\$ 1,417,169	\$ 1,255,180	\$ 1,390,597
Total	\$ 67,663,036	\$ 68,100,072	\$ 66,808,458	\$ 69,010,099

Construction Aid by Community

Community	FY 2018	FY 2019	FY 2020	FY 2021
Barrington	\$ 525,490	\$ 334,381	\$ 3,313,723	\$ 2,341,006
Burrillville	925,872	452,701	901,091	1,171,346
Charlestown	-	-	-	-
Coventry	1,313,730	1,203,246	1,288,307	1,135,433
Cranston	2,570,936	1,974,854	2,311,059	2,981,219
Cumberland	2,837,526	1,759,028	1,988,064	1,599,279
East Greenwich	1,535,566	1,604,104	1,575,623	1,720,712
East Providence	1,990,798	1,506,998	2,103,474	2,687,141
Foster	-	109,639	74,716	59,540
Glocester	21,962	21,217	182,245	338,169
Hopkinton	-	-	-	-
Jamestown	41,838	55,738	72,482	213,963
Johnston	454,102	365,820	396,552	284,426
Lincoln	1,008,362	921,114	948,930	1,024,414
Little Compton	332,802	330,472	330,432	330,495
Middletown	214,076	333,019	288,850	544,519
Narragansett	1,115,200	548,551	603,074	1,173,939
Newport	1,564,530	1,475,742	1,443,727	1,401,932
New Shoreham	200,600	199,576	199,536	227,582
North Kingstown	1,115,384	1,038,497	1,215,688	1,504,296
North Providence	723,164	769,292	8,903,706	4,289,853
North Smithfield	1,043,912	999,892	1,000,213	1,347,669
Pawtucket	3,229,860	3,962,524	4,427,491	4,564,147
Portsmouth	699,948	570,375	571,083	537,709
Providence	23,986,190	23,511,103	22,832,424	21,727,072
Richmond	-	-	-	-
Scituate	139,790	212,569	288,889	585,154
Smithfield	509,198	386,567	415,701	300,648
South Kingstown	795,174	553,540	512,698	383,532
Tiverton	895,056	953,663	2,081,985	1,752,202
Warwick	1,574,462	1,899,864	1,449,822	1,803,945
Westerly	1,845,054	1,759,614	1,734,075	1,707,162
West Warwick	1,102,974	816,555	728,477	1,296,284
Woonsocket	5,008,402	4,939,157	4,918,666	5,095,488
Bristol-Warren	1,906,206	1,979,373	2,071,829	3,065,169
Chariho	1,300,262	1,601,220	1,781,063	1,568,277
Exeter-West Greenwich	747,480	488,470	461,419	257,514
Foster-Glocester	3,328,154	3,208,600	3,358,259	2,483,144
Central Falls	1,400,018	1,486,088	598,696	339,303
Subtotal	\$ 68,004,078	\$ 64,333,163	\$ 77,374,069	\$ 73,843,683
Charter Schools	\$ 1,075,478	\$ 1,007,101	\$ 1,275,117	\$ 5,125,014
Total	\$ 69,079,556	\$ 65,340,282	\$ 78,649,186	\$ 78,968,697

Construction Aid by Community

Community	FY 2022	FY 2023
Barrington	\$ 1,387,964	\$ 1,389,221
Burrillville	253,367	317,702
Charlestown	-	-
Coventry	1,384,202	828,284
Cranston	3,164,437	2,526,215
Cumberland	1,182,710	1,462,941
East Greenwich	1,292,436	1,369,014
East Providence	1,353,954	10,416,256
Foster	-	21,804
Glocester	18,979	294,925
Hopkinton	-	-
Jamestown	32,808	247,427
Johnston	169,788	178,472
Lincoln	3,927,465	3,063,486
Little Compton	330,495	332,029
Middletown	437,250	625,529
Narragansett	841,427	458,717
Newport	649,516	1,033,614
New Shoreham	283,468	294,154
North Kingstown	975,180	1,074,898
North Providence	3,948,323	3,966,474
North Smithfield	1,490,832	1,080,803
Pawtucket	5,786,258	6,497,643
Portsmouth	506,052	163,943
Providence	20,983,497	26,958,915
Richmond	-	-
Scituate	330,485	643,594
Smithfield	269,248	2,003,330
South Kingstown	241,547	219,458
Tiverton	1,263,632	1,199,731
Warwick	1,493,985	1,583,551
Westerly	1,835,602	1,937,668
West Warwick	894,492	570,987
Woonsocket	4,783,647	4,718,764
Bristol-Warren	1,277,004	1,225,076
Chariho	1,718,515	1,808,950
Exeter-West Greenwich	360,468	224,678
Foster-Glocester	2,082,931	2,474,573
Central Falls	813,083	97,286
Subtotal	\$ 67,765,047	\$ 83,310,112
Charter Schools	\$ 3,272,994	\$ 1,387,189
Total	\$ 71,038,041	\$ 84,697,301

Appendix IV

State Share Ratio - Education Funding Formula FY 2019 - FY 2023

State Share By Community

Community	FY 2019	FY 2020	FY 2021	FY 2022*	FY 2023
Barrington	16.4%	17.0%	16.4%	21.4%	21.4%
Burrillville	51.3%	50.6%	53.7%	51.0%	51.0%
Charlestown	17.5%	18.2%	15.8%	15.1%	15.1%
Coventry	46.0%	47.4%	45.6%	45.3%	45.3%
Cranston	54.3%	55.0%	56.1%	54.5%	54.5%
Cumberland	44.2%	43.3%	40.3%	40.1%	40.1%
East Greenwich	12.3%	9.9%	12.1%	15.3%	15.3%
East Providence	58.6%	58.5%	57.1%	56.5%	56.4%
Foster [∞]	35.9%	41.2%	39.6%	39.5%	39.5%
Gloicester [∞]	39.6%	37.1%	35.4%	39.1%	39.1%
Hopkinton	45.3%	42.6%	43.2%	42.6%	42.6%
Jamestown	7.3%	6.3%	5.4%	4.1%	4.1%
Johnston	49.6%	46.8%	47.2%	47.7%	47.7%
Lincoln	38.0%	42.1%	41.4%	42.6%	42.6%
Little Compton	7.5%	11.0%	10.6%	11.2%	11.2%
Middletown	32.1%	30.7%	31.0%	31.1%	31.1%
Narragansett	17.6%	17.0%	16.5%	15.8%	15.8%
Newport	47.9%	47.8%	50.0%	51.8%	51.8%
New Shoreham	13.1%	9.3%	12.0%	12.4%	12.4%
North Kingstown	22.9%	24.8%	28.1%	25.6%	25.6%
North Providence	57.6%	55.7%	56.6%	59.5%	59.5%
North Smithfield	34.8%	32.2%	32.9%	32.8%	32.8%
Pawtucket	82.4%	81.3%	80.4%	80.6%	80.6%
Portsmouth	14.1%	13.2%	12.8%	11.8%	11.8%
Providence	87.0%	86.8%	85.3%	86.8%	86.8%
Richmond	39.0%	38.6%	37.8%	40.2%	40.2%
Scituate	19.9%	16.6%	19.3%	16.6%	16.6%
Smithfield	31.7%	23.9%	22.2%	25.4%	25.4%
South Kingstown	14.7%	13.9%	13.9%	13.7%	13.7%
Tiverton	34.9%	37.1%	37.3%	33.1%	33.1%
Warwick	38.5%	38.7%	37.6%	37.9%	37.9%
Westerly	27.6%	27.7%	37.3%	24.6%	24.6%
West Warwick	64.1%	63.4%	65.2%	66.2%	66.2%
Woonsocket	86.0%	83.0%	85.5%	85.2%	85.2%
Bristol-Warren					
Chariho	see table below	see table below	see table below	see table below	see table below
Exeter-West Greenwich					
Foster-Gloicester	38.3%	38.8%			
Central Falls	93.3%	94.9%	94.6%	95.4%	95.4%
Bristol	24.1%	25.6%	24.6%	21.5%	21.5%
Warren	46.4%	50.2%	49.6%	42.9%	42.9%
Exeter	25.8%	25.9%	22.5%	22.0%	22.0%
West Greenwich	25.8%	31.9%	24.2%	23.3%	23.3%
Foster	-	-	39.6%	39.5%	39.5%
Gloicester	-	-	35.4%	39.1%	39.1%

Beginning in FY 2017, aid for regional school districts is calculated by member community to comply with a 2015 Superior Court decision.

[∞]Beginning in FY 2021, Foster-Gloicester is shown by town, consistent with other regional school districts.

*Updated for August 2021 adjustment

Appendix V

Share Ratio Calculation
Housing Aid FY 2023

Calculation of School Housing Aid Ratio. The following table shows the calculation for each community’s share ratio for FY 2023 for the purpose of school housing aid. The share ratio formula measures state and community wealth using two factors: the full value of local property and the median family income as determined by the most recent census.

A. The equalized weighted assessed property valuations for the third preceding calendar year per current law, as of December 31, 2018 as reported by the Department of Revenue’s Division of Municipal Finance in August of each year. Property value is certified annually by the Division of Municipal Finance based on local sales data and appraisals. The total assessed local property value of a community is adjusted for differences in local assessment rates to allow the reporting of figures comparable on a statewide basis, resulting in the Equalized Weighted Assessed Valuation (EWAV).

The valuations are then adjusted by the ratio that the community’s median family income bears to the statewide median family income, as reported in the most recent federal census data. Use of both the property value and the median family income is an attempt to compensate for districts that have significant disparity between median family income and the full value of property. Once community wealth is determined, it is divided by pupil counts to calculate the per pupil wealth for each community compared to the per pupil wealth for the state as a whole.

B. The FY 2021 student counts are shown in column **B** based on the resident average daily membership as of June 30. Average daily membership calculates an average of the number of days all students are formally members of a district and/or a school per year.

C. The resulting relative per pupil community wealth is then multiplied by 62.0 percent, the mean state reimbursement, and subtracted from 1.0, yielding the district’s share ratio. This represents the approximate average district share of school support as mandated in Rhode Island General Law, Section 16-7-39. The result is subtracted from 100 percent to yield the share ratio.

D. Column **D** adjusts the share ratio so that each district receives at least 35 percent as set in law.

E. Regional districts receive a two percent bonus for each regionalized grade for new construction projects and an additional four percent bonus for renovation projects in accordance with Rhode Island General Law, Section 16-7-40. Additionally, bonuses of four percentage points are given for projects that demonstrate that at least 75 percent of their costs are for energy conservation, asbestos removal, and/or handicapped access.

F. Column **F** shows the final share ratio with the inclusion of any regional bonuses.

<i>District</i>	<i>A</i> <i>Property Values</i> <i>12/31/18</i>	<i>B</i> <i>FY 2021</i> <i>Student</i> <i>Count</i>	<i>C</i> <i>Base</i> <i>Share</i> <i>Ratio</i>	<i>D</i> <i>Adjust for</i> <i>35%</i> <i>Minimum</i>	<i>E*</i> <i>Regional</i> <i>Bonus</i>	<i>F</i> <i>Final</i> <i>Share Ratio</i>
Barrington	\$ 4,488,968,533	3,380	16.8%	35.0%		35.0%
Burrillville	1,886,103,093	2,208	46.5%	46.5%		46.5%
Coventry	3,606,812,373	4,447	49.2%	49.2%		49.2%
Cranston	7,831,077,060	10,517	53.3%	53.3%		53.3%
Cumberland	5,078,923,858	5,040	36.9%	36.9%		36.9%
East Greenwich	3,996,263,493	2,548	1.7%	35.0%		35.0%
East Providence	4,216,225,164	5,091	48.1%	48.1%		48.1%
Foster	219,511,836	210	34.5%	35.0%		35.0%
Glocester	518,079,440	513	38.5%	38.5%		38.5%
Jamestown	3,395,086,867	645	-229.9%	35.0%		35.0%
Johnston	3,064,225,065	3,270	41.3%	41.3%		41.3%
Lincoln	3,514,891,480	3,454	36.2%	36.2%		36.2%
Little Compton	2,310,256,233	315	-359.6%	35.0%		35.0%
Middletown	3,289,081,057	2,061	0.0%	35.0%		35.0%
Narragansett	7,677,190,845	1,141	-321.6%	35.0%		35.0%
Newport	7,972,783,121	1,948	-156.5%	35.0%		35.0%
New Shoreham	1,370,298,653	147	-484.2%	35.0%		35.0%
North Kingstown	5,797,771,939	3,769	3.6%	35.0%		35.0%
North Providence	2,390,684,090	3,724	59.8%	59.8%		59.8%
North Smithfield	1,841,113,510	1,676	31.2%	35.0%		35.0%
Pawtucket	2,992,019,423	10,535	82.2%	82.2%		82.2%
Portsmouth	4,762,135,474	2,205	-35.3%	35.0%		35.0%
Providence	7,895,702,450	27,533	82.0%	82.0%		82.0%
Scituate	2,020,251,109	1,237	-2.3%	35.0%		35.0%
Smithfield	3,126,985,833	2,383	17.8%	35.0%		35.0%
South Kingstown	6,952,503,568	2,889	-50.8%	35.0%		35.0%
Tiverton	2,107,001,692	1,662	20.6%	35.0%		35.0%
Warwick	9,957,047,806	8,364	25.4%	35.0%		35.0%
Westerly	6,605,196,982	2,565	-61.4%	35.0%		35.0%
West Warwick	1,960,894,528	3,580	65.7%	65.7%		65.7%
Woonsocket	1,365,343,406	6,244	86.3%	86.3%		86.3%
Bristol/Warren	4,468,043,807	3,078	9.0%	35.0%	28.0%	63.0%
Chariho	4,735,372,748	3,030	2.1%	35.0%	26.0%	61.0%
Exeter/West Greenwich	2,348,816,186	1,619	9.1%	35.0%	26.0%	61.0%
Foster/Glocester	1,159,191,980	1,135	36.0%	36.0%	14.0%	50.0%
Central Falls	222,875,978	4,454	96.9%	96.9%		96.9%
Davies/Deaf/Met						
Total	\$137,144,730,679	138,617				

**Only regional bonuses are shown here. Other bonuses are project specific.*