

**RHODE ISLAND DEPARTMENT OF EDUCATION (RIDE)  
ANNUAL LOCAL EDUCATION AGENCY (LEA)  
FISCAL ACCOUNTABILITY REPORT  
August 1, 2024**



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## Executive Summary

The Rhode Island Department of Education (RIDE) proudly presents the Annual Local Education Agency (LEA) Fiscal Accountability Report for FY23. This comprehensive report aims to outline education revenue and expenditure trends within Rhode Island's LEAs, highlighting gaps, common expenditure patterns, and outliers in various revenue and expenditure categories.

This work is part of RIDE's review of LEA's compliance with the Basic Education Program (BEP). On March 13, 2024, RIDE shared updates of this work with the Rhode Island Assembly. Senate members commended RIDE and acknowledged the agency has embraced what the State Assembly hoped regarding the BEP and the use of the Uniform Chart of Accounts (UCOA) data. During the hearing, Senate members expressed the need to make this information more accessible to different education stakeholders. RIDE has been meeting with school committee members, district and school staff, and municipal leaders to review the information available and understand how to use it to inform decision-making. In addition, we developed a one-page financial infographic, which presents information that can be understood by a much broader audience (see attachment).

Building on the first two LEA Fiscal Accountability reports issued in 2022 and 2023, this report provides new insights into LEA revenues and expenditures. These insights are crucial for school leaders and policymakers, empowering them to make data-driven, strategic decisions to create a more equitable state education system. Our goal, which we are committed to, is to ensure high-quality educational experiences for all students, regardless of economic status or zip code.

Key highlights from this report include:

- ❖ **State Financial Support:** State support to Rhode Island LEAs continues to increase faster than local tax support. In 2023, local tax revenue only grew by 1%, while state revenues grew by 5%. The faster growth of state revenues continues the trend that started in 2010 with the new funding formula.

- ❖ **Increase in Multilingual Learners (MLL) Expenditures and Enrollment:** LEAs have significantly increased their expenditures on MLL programs in response to growing MLL enrollment.
- ❖ **Expansion of Career and Technical Education (CTE) In-District Expenditures:** LEAs increased CTE program expenditures, reflecting a commitment to providing students with valuable skills and pathways to future careers and keeping some students from going out of the district to study CTE.
- ❖ **Charter Schools Enrollment and Expenditures:** Charter School enrollment and expenditures continue to rise. Traditional districts are spending more on tuition for students who enroll at charter schools, while 27% of Rhode Island students, primarily in urban districts, still lack sufficient resources to meet core academic needs.
- ❖ **Instructional Expenditures:** Urban districts spend less per pupil on instruction due to higher demands for instructional support services and other functional needs.
- ❖ **Rise in Instructional Support Expenditures:** Fueled by COVID, the mental health needs of students, and the availability of Elementary and Secondary School Emergency Relief (ESSER) funds, LEAs have increased their investment in instructional support to enhance the quality of education and address learning loss.
- ❖ **Federal Funding:** Federal funding has increased by five percentage points over the last five years, primarily due to COVID relief funds, which are expected to continue until September 2024. These federal funds have been instrumental in supporting a wide range of educational programs, including technology upgrades, learning loss mitigation, and enhanced instructional support. The impending reduction in funding poses a challenge to the sustainability of these programs, requiring LEAs to strategize on reallocating resources and seeking alternative funding sources to maintain essential services and supports. The transition will necessitate careful planning and prioritization to continue meeting students' needs without the same level of federal assistance.
- ❖ **Increase in Transportation Expenditures, Particularly Out-of-District:** Transportation costs have risen, particularly for out-of-district placements, indicating a need to address logistical challenges and ensure efficient resource allocation.

This report does not define the amount of funding required for student success. However, it emphasizes the variability of funding needs across different LEAs. Detailed expenditure and revenue data for every LEA are available on the RIDE website and in the interactive LEA Financial profiles, which provide valuable tools for comparison and analysis.

We hope this report serves as a valuable resource for understanding the financial landscape of Rhode Island's education system and supports informed decision-making to benefit all students.

# Introduction

This is the third District Accountability Report, an annual report guided by the requirements included in RIGL 16-7.2-8. The first report, issued in August 2022, analyzed the finances of Rhode Island district subgroups (as reported on UCOA) for 2020-21 going back to 2011-12, the first year of the current Education Aid funding formula. The second report focused on 2021-22 and the last five fiscal years of UCOA data, providing detailed district-level analyses. This year's report centers on the 2022-23 fiscal year information, examining how revenues and expenditures by different categories have changed over the last fiscal year.

Revenue analyses focus on changes and trends in local, state, and federal funding between 2021-22 and 2022-23. Expenditure comparisons also focus on the change between 2021-22 and 2022-23, covering categories presented in previous reports, such as expenditures per pupil, expenditures for core instructional functions, the percentage of core instructional expenditures covered by districts, expenditures by function, compensation and benefits expenditures, and expenditures by program. This year's report includes new district-level analyses of programmatic spending (i.e., special education, multilingual learners, and Career and Technical Education) for students served in district schools versus those served by other education organizations. It also includes new analyses of school resource allocation, staffing changes, transportation expenditures, and the use of federal COVID relief funds, among others.

The data in this report is through June 30, 2023, including the most recent audited data available. The analyses presented segment all the LEAs in Rhode Island into two groups: School Districts and Public Schools of Choice (PSOC). Districts, sometimes referred to as traditional school districts, are government entities with the power to collect local taxes. This category includes regional school districts, which are LEAs created when one or more municipal school districts reorganize to consolidate services. Public Schools of Choice include all independent, mayoral academies, district charter schools, all state schools, and the Urban Collaborative Accelerated Program (UCAP).

In addition to the revenue and expenditure data comparisons highlighted in this report, an appendix of the LEA Financial Infographic (LFI), LEA Financial Profile (LFP), and LEA Resource Allocation (LRA) dashboards, providing additional detailed information to those who wish to explore the finances of specific LEAs further.

For context, below we provide a brief explanation of the different interactive resources developed by RIDE (pdf samples included in the appendix):

- **[LEA Financial Infographic \(LFI\)](#):** This one-pager summarizes each LEA's key financial metrics and performance indicators. It is designed for quick reference and easy understanding, offering a snapshot of the most relevant data points without overwhelming detail. This tool is helpful for stakeholders who need to grasp an LEA's financial status and trends.



- **[LEA Financial Profile \(LFP\)](#):** The LEA Financial Profile dashboard provides comprehensive financial data for each Local Education Agency (LEA) in Rhode Island. It includes detailed revenue and expenditure information for in-depth financial health and performance analysis. The LFP also incorporates non-financial data such as the number of schools, graduation rates, assessment scores, and attendance data. This tool was designed to help school leaders and policymakers make informed decisions to improve financial efficiency and educational outcomes. This new version of the LFP incorporates feedback received last year from several LEAs during their financial profile review meetings.
- **[Resource Allocation Dashboards](#):** The Resource Allocation dashboards offer insights into how resources are distributed across different schools and programs within each LEA. It highlights the allocation of funds towards various categories such as special education, multilingual learners, and Career and Technical Education (CTE). This dashboard aims to ensure that resources are equitably distributed and that funds are being used effectively to support all student populations.
- **[UCOA Exploration Tool](#):** The Exploration Tool allows users to delve deeper into the financial data of each LEA. It offers customizable views and filters to analyze specific aspects of revenue and expenditure, enabling users to explore trends and patterns in detail. This interactive tool is ideal for data analysts and researchers who require a flexible platform to conduct thorough financial analysis.
- **[LEA Budget Dashboard](#):** The LEA Budget Dashboard tracks the budget submissions of each district, indicating compliance with state requirements. Users can see which districts have submitted their budgets and access detailed budget information for those that have complied. This dashboard promotes transparency and accountability in financial planning and helps districts meet their legal obligations.

Appendix I includes a sample Basic Education Program (BEP) Profile. The BEP Profiles combine each LEA's Financial Infographics, Financial Profile, and Resource Allocation data with the corresponding [Report Card](#) and State Assessment Profiles. A BEP Profile for each LEA can be found on the [UCOA web page](#).

## Revenues

Total revenues for LEAs in Rhode Island in 2022-23 were approximately \$3 billion, an increase of 5.7% from 2021-22. Traditional School Districts' revenues increased by 5.1%, while Public Schools of Choice (PSOC) revenue increased by 13.4% during the same period. Note that the public schools of choice revenues displayed in the table below exclude these schools' tuition revenues from other Rhode Island districts. This is because the source of tuition payments made by Districts to Public Schools of Choice are local taxes already included in the traditional school district revenues. The faster rate of increase in Public Schools of Choice revenues is due to two new public schools of choice (Excel Academy and YouthBuild Preparatory Academy) that started operating in 2022-23 and the expansion of other charter schools.

### Total Revenues by LEA Type

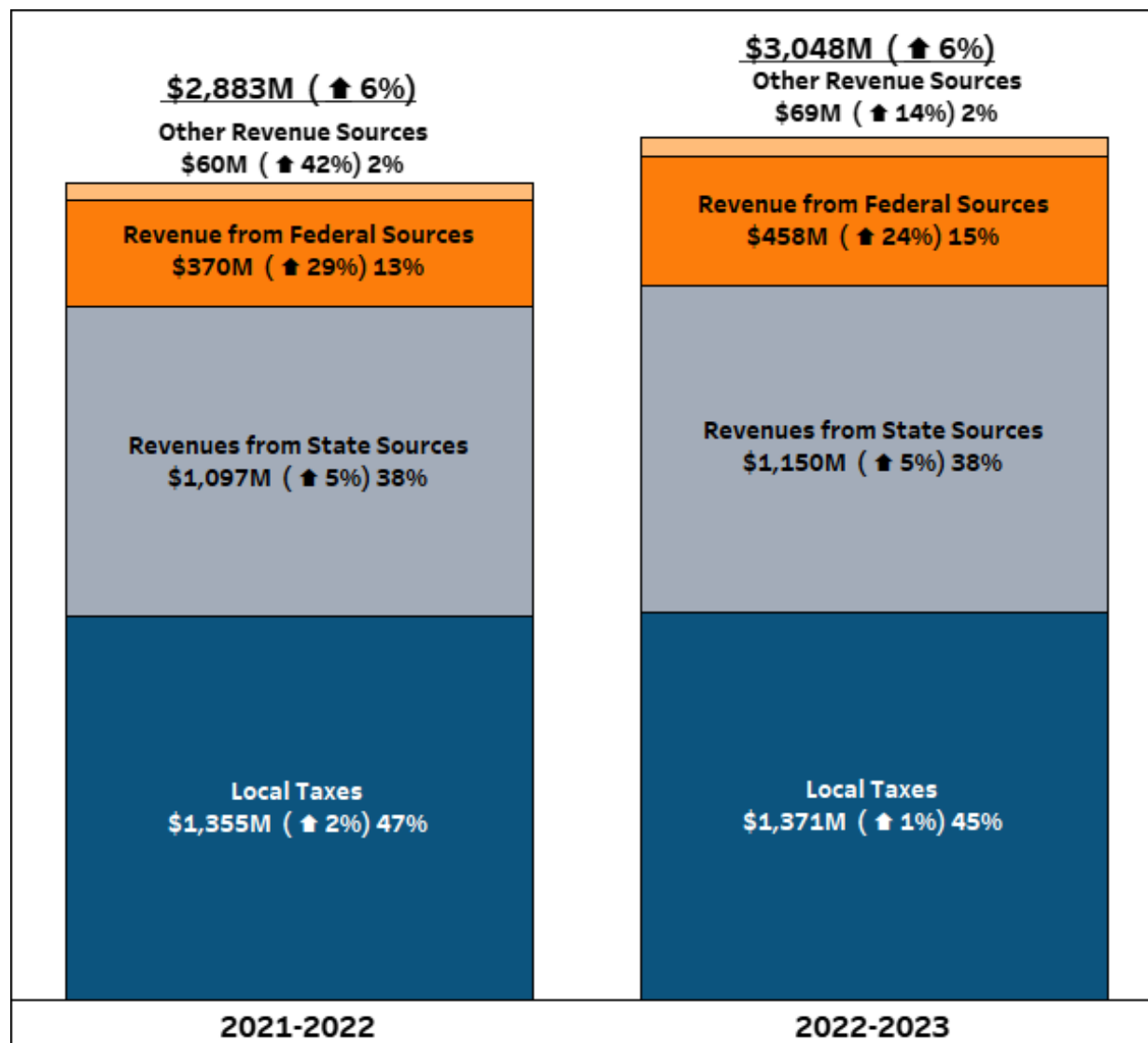
	School Year					
	2021-2022			2022-2023		
	# LEAs	\$	% Change from Previous Year	# LEAs	\$	% Change from Previous Year
<b>Traditional School District</b>	<b>36</b>	<b>\$2,671M</b>	<b>5.5%</b>	<b>36</b>	<b>\$2,809M</b>	<b>5.1%</b>
<b>Public Schools of Choice</b>	<b>28</b>	<b>\$211M</b>	<b>17.5%</b>	<b>30</b>	<b>\$239M</b>	<b>13.4%</b>
<b>Grand Total</b>	<b>64</b>	<b>\$2,883M</b>	<b>6.3%</b>	<b>66</b>	<b>\$3,048M</b>	<b>5.7%</b>

Note: Excluding Tuition from LEAs in RI to avoid double counting; Excluding Debt Service and Capital Funds

### Revenues by Source

Nearly half (45%) of all the LEA revenues reported in 2022-23 came from local taxes collected in the communities, while over one-third (38%) of the revenues came from the state and 15% from all federal sources. The remaining 2% comes from varied sources of revenue, such as contributions and donations from private sources, custodial funds, food service sales, tuition from individuals, and other sources. In addition to the percentage of the total revenues for each revenue source, the graph below displays the percentage year-over-year change in total revenues and revenues by source. Revenues from federal sources increased 24% between 2021-22 and 2022-23, while revenues from state sources and local taxes increased 5% and 1% respectively. Note that the higher increase rate of revenue from federal sources is due to the influx of federal COVID relief funds.

### LEA Revenues by Revenue Source (2022-23)



Note: Excluding Tuition from LEAs in RI to avoid double counting; Excluding Debt Service and Capital Funds

The percentage of total revenues funded by local taxes decreased from 47% to 45% between 2021-22 and 2022-23, a 2-percentage point decrease in just one year. This continues the trend highlighted in previous Fiscal Accountability reports where the state has increased its education funding much faster than local communities, resulting in a shift of funding from the local communities to the state.

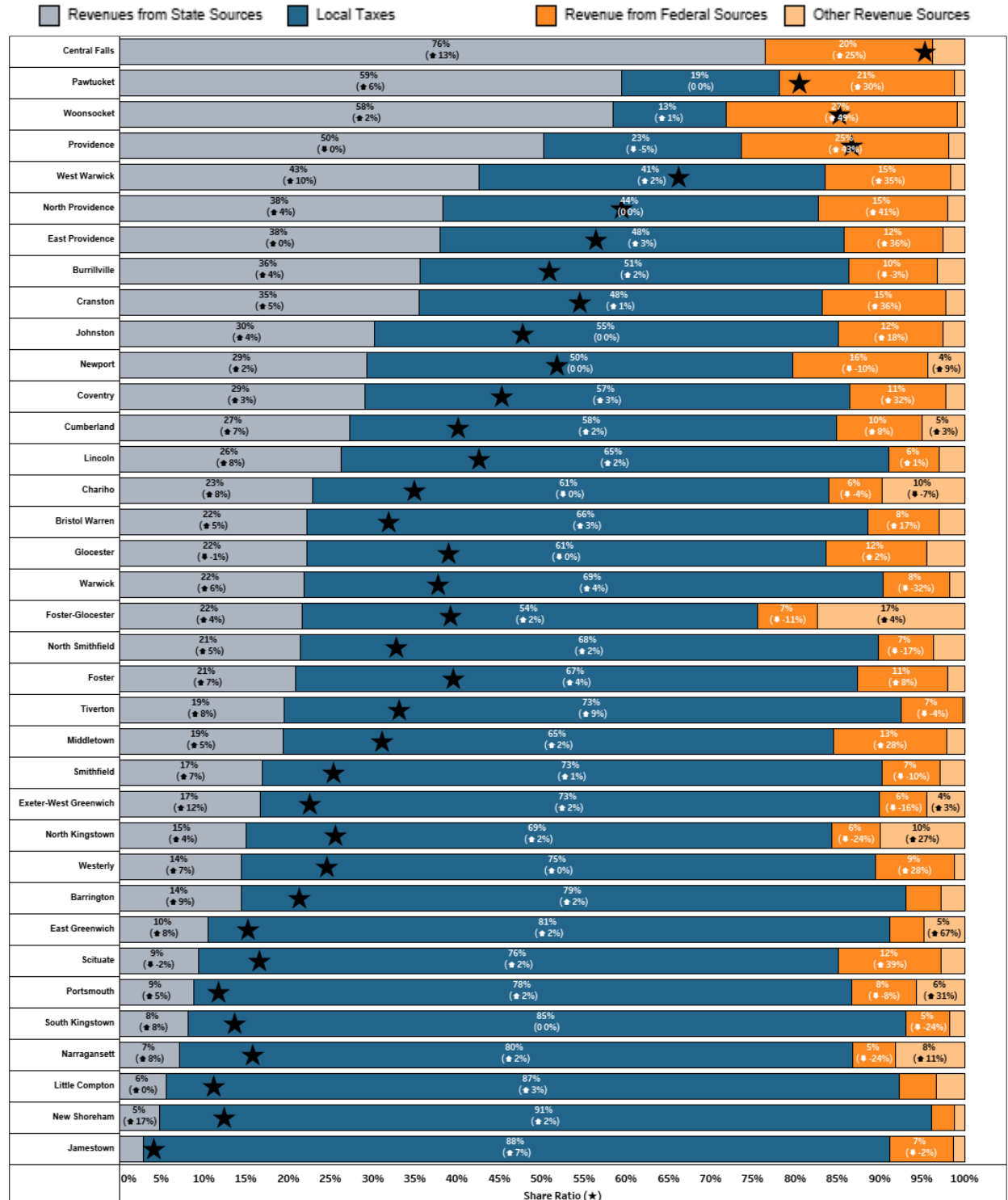
The revenue composition by source varies widely between the different districts and depends on the state share ratio. The state share ratio is a component of the funding formula designed to provide state aid to districts based on the municipality's ability to provide financial support. Higher state share ratios result in higher revenues from state sources, and low state share ratios result in higher local tax revenues. Revenues from federal sources are also generally correlated



with the share ratio because these funds often target students with higher needs. The state share ratio ranges between 4.1% and 95.4%. The graph below displays the per pupil revenues (length of each bar), state share ratio (star symbol ★), and sources of revenue (bar colors) of Rhode Island Districts in 2022-23. The graph is sorted by the percentage of state funds, with Central Falls being the district that relies the most on state funding (76% of total revenues) and Jamestown relying the least on State Funding (3%).

The graph also displays the percentage change in revenue by source between 2021-22 and 2022-23. Changes in local taxes and state revenues vary considerably by district. However, the funding shift from local to state sources is a shared trend for many districts, as the percentage change in revenues from state sources was higher than the percentage change in local taxes for all but five communities (East Providence, Glocester, Tiverton, Scituate, and Little Compton). Although Providence tax revenue between 2021-22 and 2022-23 did not change, the graph displays a negative value because the local tax value from 2021-22 includes state aid payments to the city intercepted and provided to the Providence Public School District (PPSD).

## District Revenues by Source 2022-23 (Percentage of Total and 1-Year Change)



Note: Excluding Debt Service and Capital Funds

## Expenditures

Total education expenditures by Rhode Island LEAs in 2022-23 were \$3 billion, a 6.5% increase from 2021-2022. Around 90% of these expenditures were from traditional school districts. Expenditures of traditional school districts increased by 5.7% between 2021-22 and 2022-23, while spending of public schools of choice increased by 13.9% in the same period.

Traditional school districts' enrollment<sup>1</sup> decreased by 1.3% in the same period, while enrollment in public schools of choice increased by 6.3%. This trend will continue with the planned expansion of charter schools.

### Total Expenditures by LEA Type

	School Year							
	2021-2022				2022-2023			
	# LEAs	Enrollment	\$	1 YR Expenditures % Change	# LEAs	Enrollment	\$	1 YR Expenditures % Change
Traditional School District	36	124,355	\$2,578M	6.5%	36	122,679	\$2,703M	4.9%
Public Schools of Choice	28	13,286	\$255M	21.6%	30	14,117	\$293M	14.5%
Grand Total	64	137,640	\$2,833M	7.7%	66	136,796	\$2,996M	5.7%

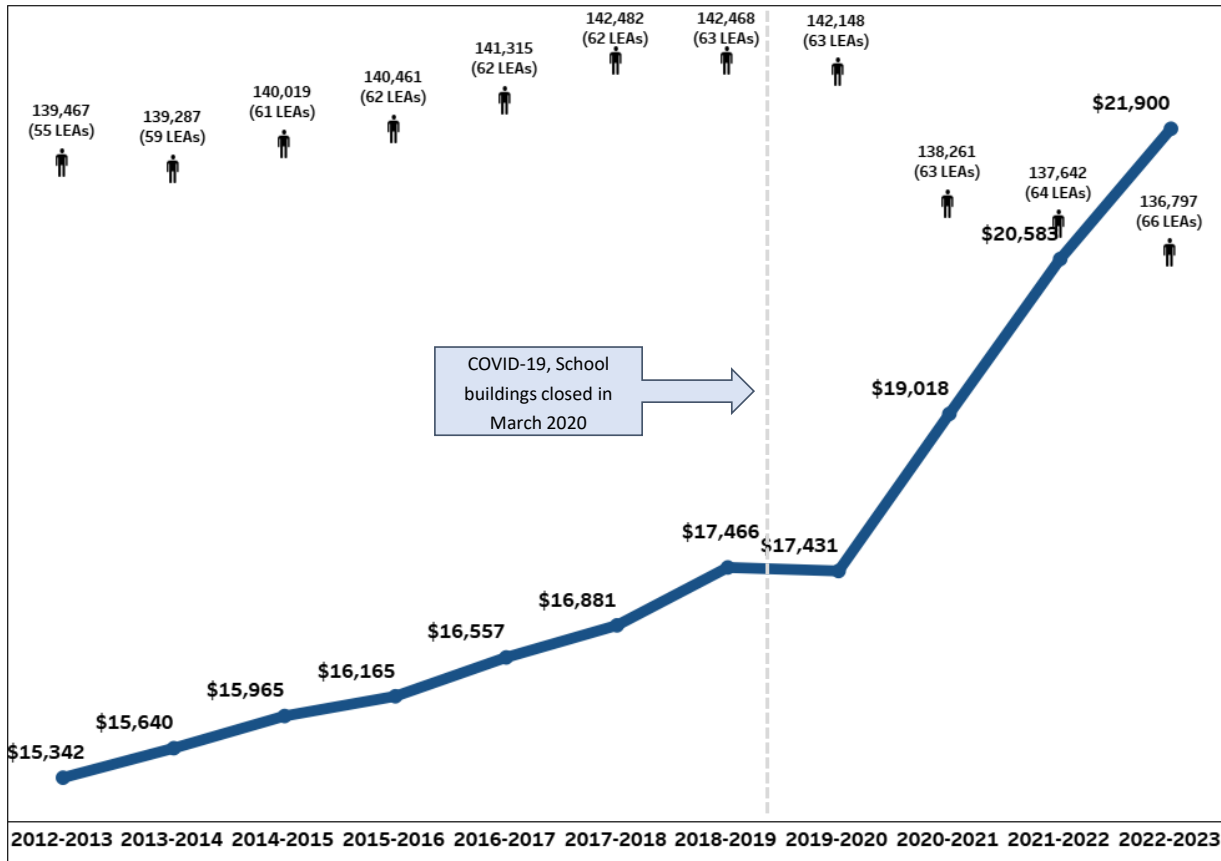
Note: Excluding Tuition to other LEAs in RI to avoid double counting; Also Excluding Capital Projects and Debt Service

## Statewide Per Pupil Expenditures (PPE)

Per pupil expenditures in Rhode Island were affected by the COVID-19 Pandemic. After a steady increase in the years before the pandemic, the per pupil expenditures slightly decreased in 2019-20 at the onset of the pandemic due to school building closures and remote learning. Per pupil expenditures in 2020-21, 2021-22, and 2022-23 have sharply increased as in-person instruction resumed, overall enrollment has declined, and the influx of COVID-19 Federal Assistance Funds. The graph below displays the per pupil expenditures and enrollment trends (represented by ↑) in Rhode Island since implementing the new funding formula in 2011-12. The per pupil expenditures in 2022-23 were \$21,900, a 6.4% increase from the previous year.

<sup>1</sup> Enrollment throughout this report is determined using Average Daily Membership (ADM) which is a calculation that takes into consideration the number of days students are formally enrolled in a district during the school year.

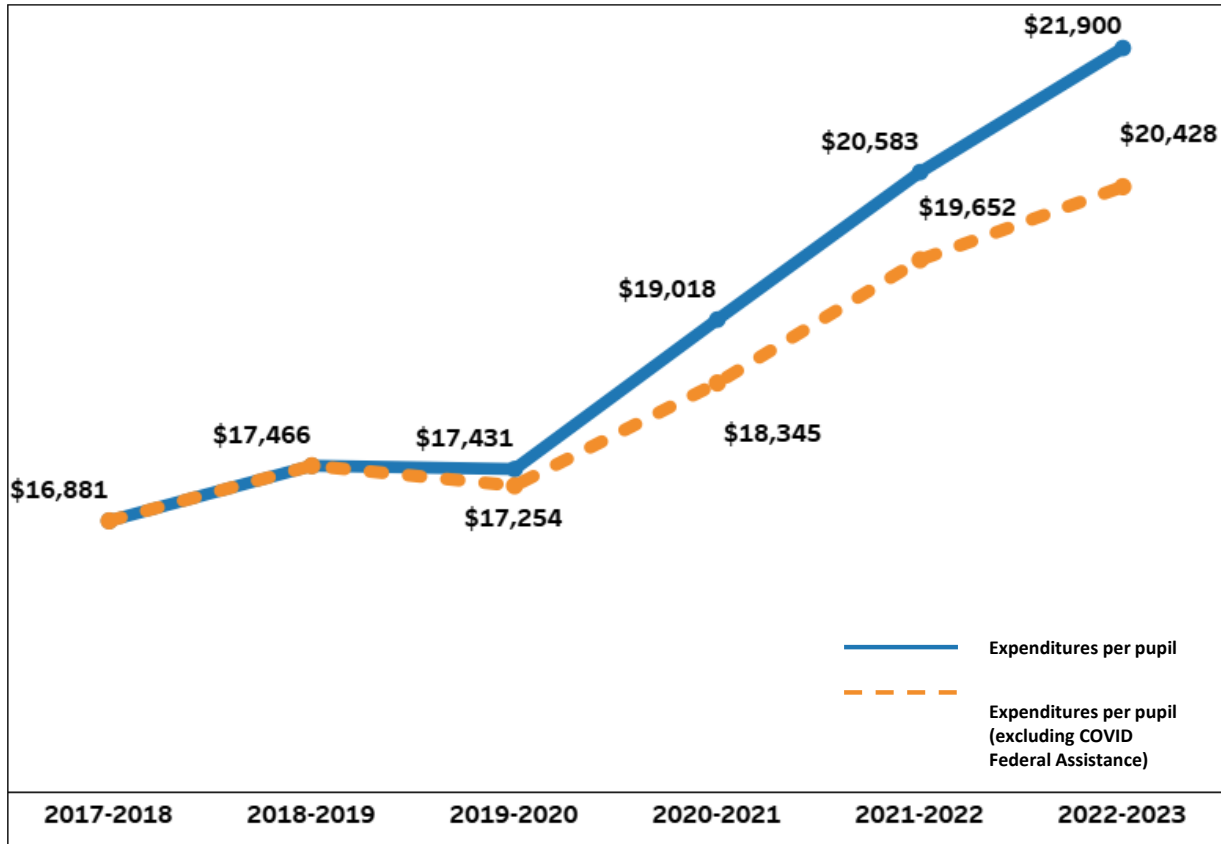
### Historical Expenditures per Pupil and Average Daily Membership (All LEAs)



Note: Excluding Tuition to other LEAs in RI to avoid double counting; Excluding Capital Projects and Debt Service

The graph below displays the per pupil expenditures in the last five years with and without the COVID-19 Federal Assistance Funds. The share of the per pupil expenditures funded using COVID Federal Relief funds has increased from 1% (\$177 per pupil) in 2019-20 to 6.7% (\$1,472 per pupil) in 2022-23. Note that, even without the COVID-19 Federal Assistance Funds, the per pupil expenditures after 2019-20 increased faster due to the enrollment decrease and the hold harmless provisions adopted by the General Assembly to protect LEAs from reductions in state aid connected with enrollment declines.

### Expenditures per Pupil and COVID Federal Assistance Funds (All LEAs)



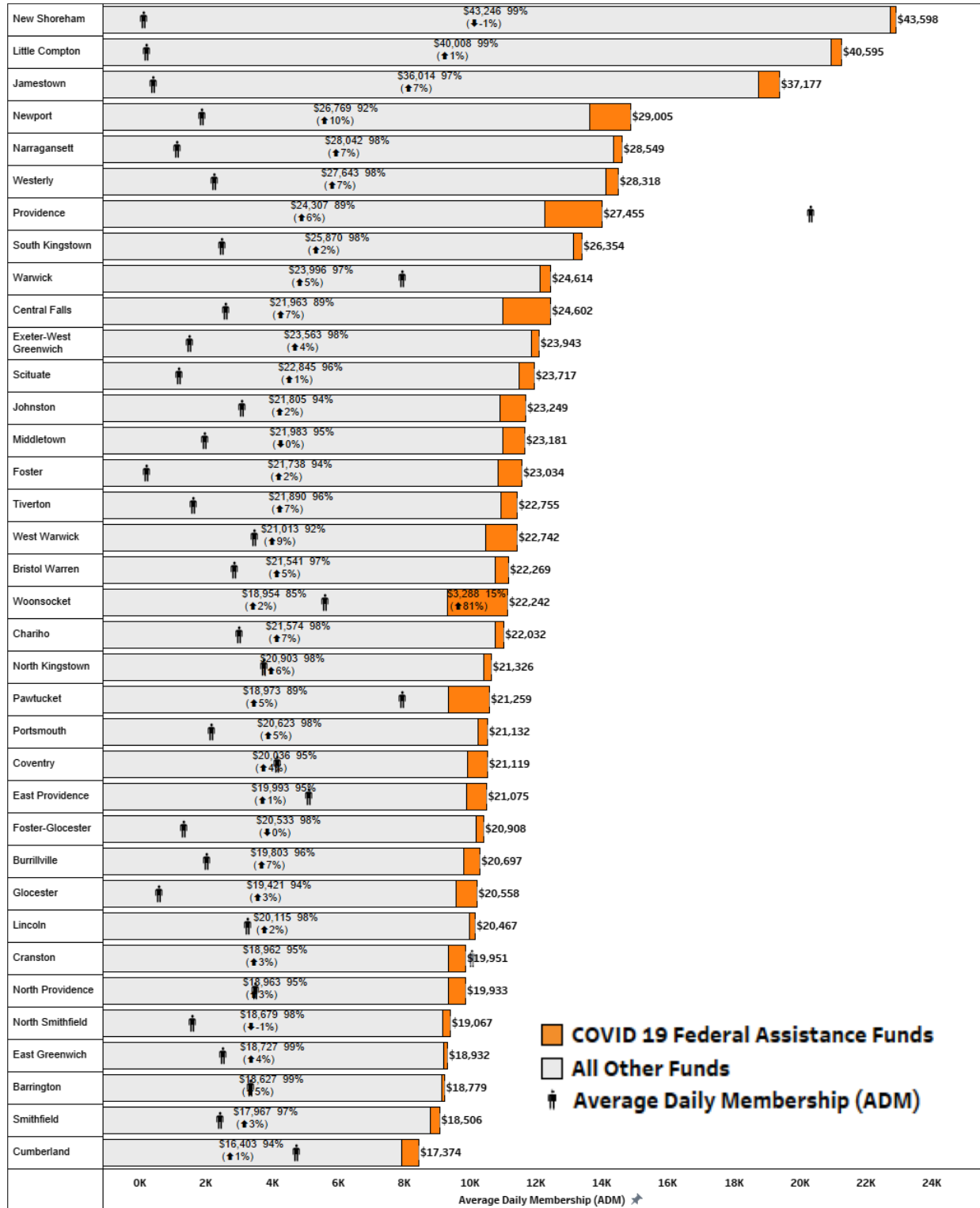
Note: Excluding Tuition to other LEAs in RI to avoid double counting; Excluding Capital Projects and Debt Service

### Per Pupil Expenditures by Traditional Districts

The per-pupil expenditures in Rhode Island Districts range between \$17,374 and \$43,598. Districts operate in distinct settings that explain the differences in per-pupil spending. New Shoreham, the district that spends the most per pupil, is on Block Island, where class sizes are small due to the number of students and operating costs being more expensive than on the mainland.

The graph below displays the 2022-23 per-pupil expenditures and enrollment by district. The orange color on the bar graphs represents the share of per-pupil expenditures funded with COVID-19 Federal Assistance Funds. Districts with higher proportions of disadvantaged students were disproportionately affected by the pandemic and received a higher share of Federal COVID Funds.

## Expenditures per Pupil, enrollment, and COVID Federal Assistance Funds by District (2022-23)



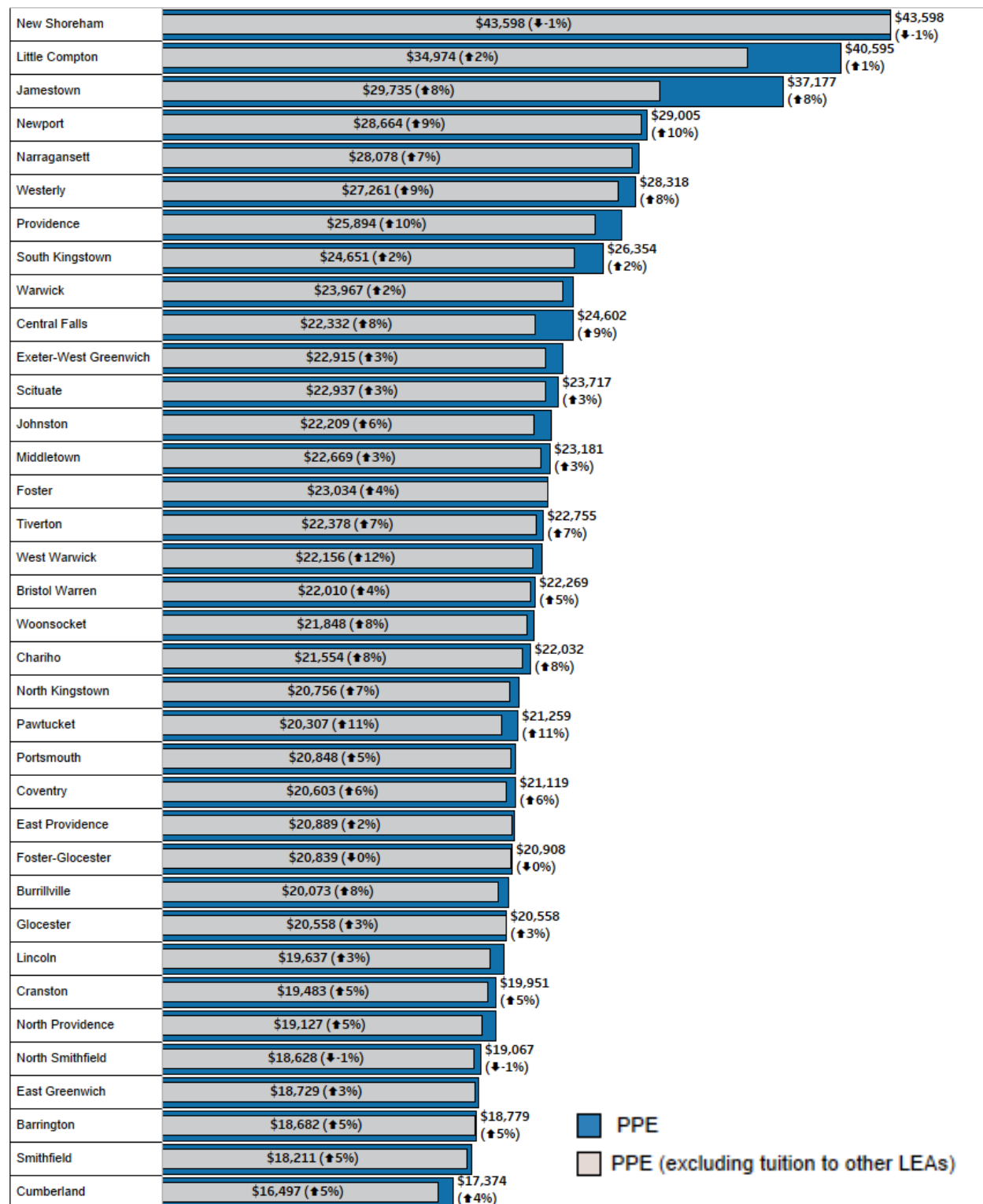
Note: Excluding Capital Projects and Debt Service

There are different approaches to calculating per-pupil expenditures. The district per pupil calculations presented in the preceding charts and tables exclude capital projects and debt service expenditures incurred by the district and include the tuition paid for district students taught outside the district. An alternative approach to calculate the per pupil expenditures is to exclude the tuition paid to other districts because the students taught outside the district are not part of the enrollment number used as the denominator for the calculation. The per pupil expenditures of districts like Little Compton and Jamestown that do not have a high school and send their students out of the district for secondary school are much lower when excluding the tuition paid to other districts. Similarly, districts with many students attending charter schools and other public schools of choice, such as Central Falls, Providence, and others, also have considerably lower per-pupil expenditures when excluding these expenditures.

The table below displays both calculations of per pupil expenditures for 2022-23; the blue bar represents the per pupil expenditures, including the tuition, and the gray bar represents the per pupil expenditures, excluding tuition. Note that the difference between the blue and gray bars is the biggest for the districts without a high school and those with a higher share of students attending public schools of choice.

The graph also displays the one-year percentage change in per pupil expenditures with and without tuition to other districts. Some districts, such as Newport, Providence, West Warwick, and Pawtucket, increased by more than 10% in both per-pupil calculations, while districts like Little Compton, South Kingstown, Warwick, and East Providence increased by 2% or less. The only two districts with lower per-pupil expenditures in 2022-23 were New Shoreham and North Smithfield.

### Expenditures per Pupil by District with and without tuition to other RI LEAs (2022-23)

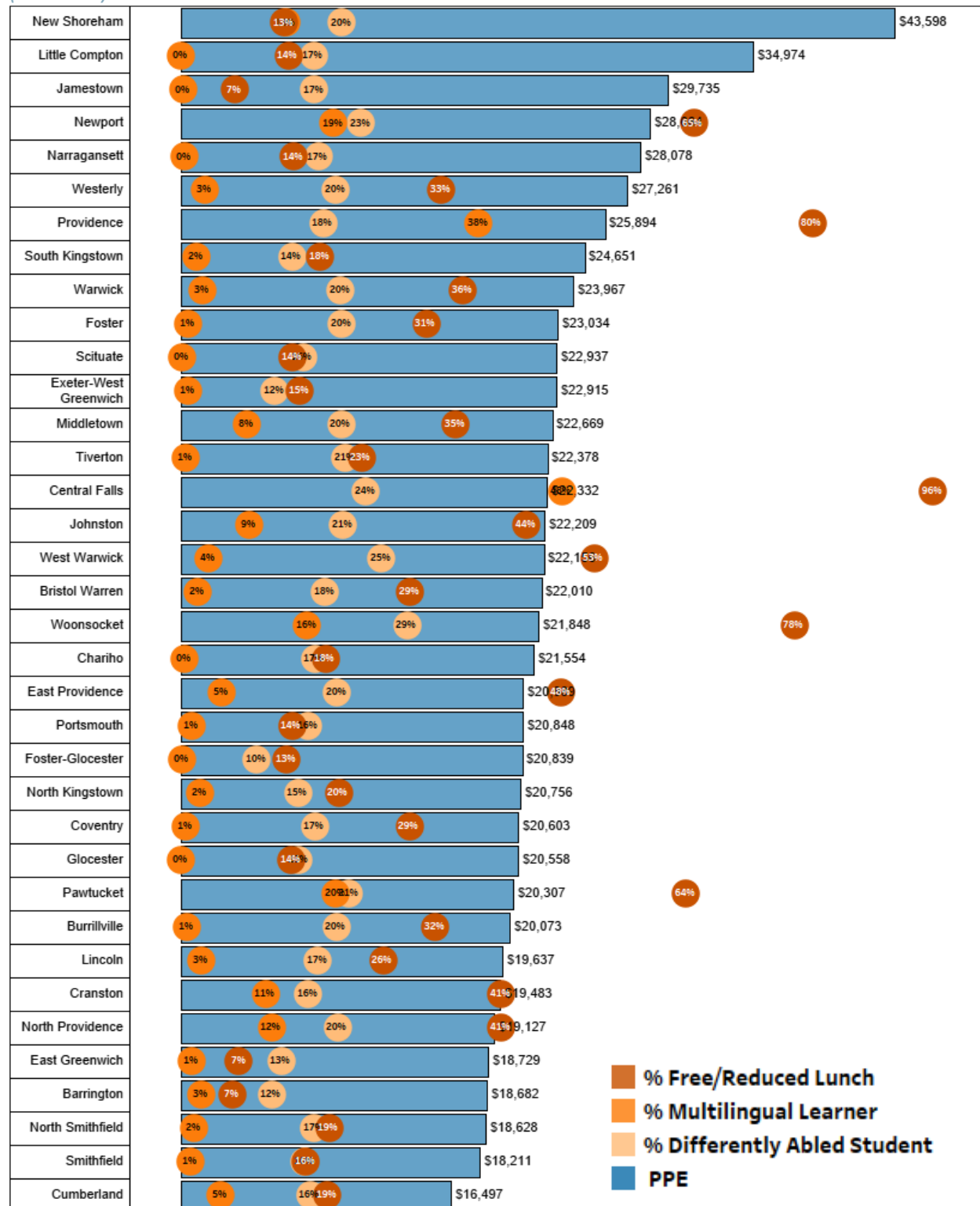


Note: Excluding Capital Projects and Debt Service



The graph below displays the per-pupil spending (excluding tuition to other LEAs) and the demographic characteristics of the students enrolled in each district. The brown, beige, and orange circles represent the percentage of students eligible for free or reduced-price lunch, the percentage of differently-abled students, and the percentage of multilingual learners. These subpopulations of students are not mutually exclusive and generally require additional services and support. Rhode Island's funding formula provides additional resources to LEAs to help fund the extra costs of serving these students. While districts with a higher proportion of these subpopulations of students receive more state aid, some districts spending the most per pupil have a lower percentage of these high-needs students and are funded mainly through local tax revenues. Newport and urban districts such as Central Falls, Providence, Pawtucket, and Woonsocket serve a higher percentage of students eligible for free and reduced-price lunch and multilingual learners. Woonsocket, Central Falls, and Newport also serve a higher percentage of differently abled students.

*Expenditures per pupil (excluding tuition to other RI LEAs) and Student Demographics by District (2022-23)*

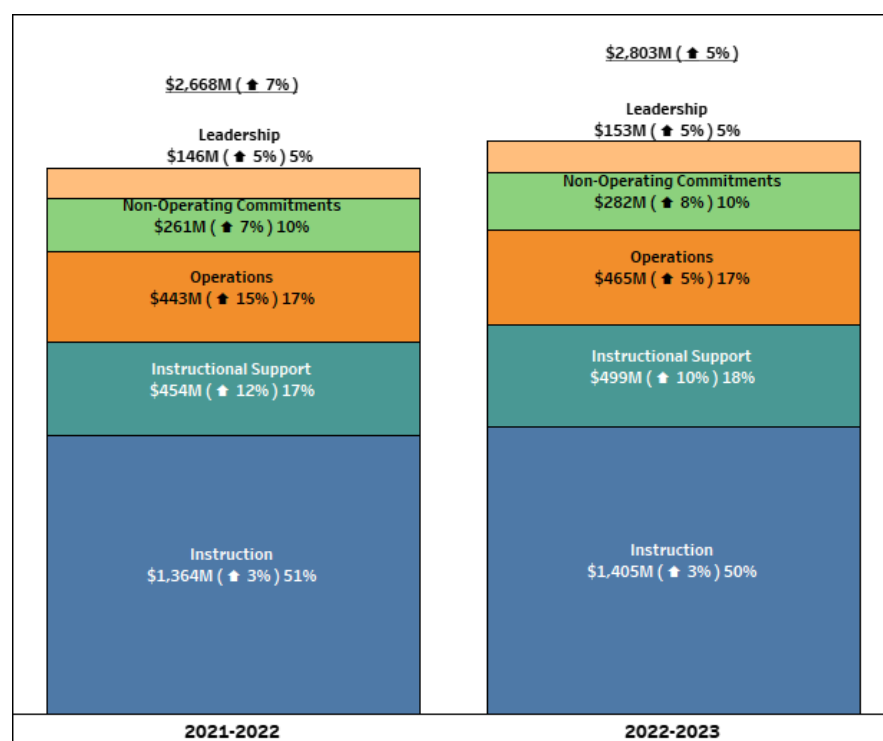


Note: Excluding Capital Projects and Debt Service

## Expenditures by Function<sup>2</sup>

In 2022-23, Rhode Island's traditional districts spent around 50% of their funds on instruction, 18% on instructional support, 17% on operations, 5% on leadership, and 10% on non-operating commitments. Between 2021-22 and 2022-23, instructional expenditures increased by 3%, and other categories, such as instructional support and non-operating commitments, increased faster (10% and 8%, respectively). The shift towards instructional support reflects more initiatives focusing on students' mental and social-emotional needs resulting from the pandemic. Non-operating commitments consist primarily of tuition paid for students who study out of the district, which has increased due to the expansion of charter schools and CTE programs.

### District Per Pupil Expenditures by Function

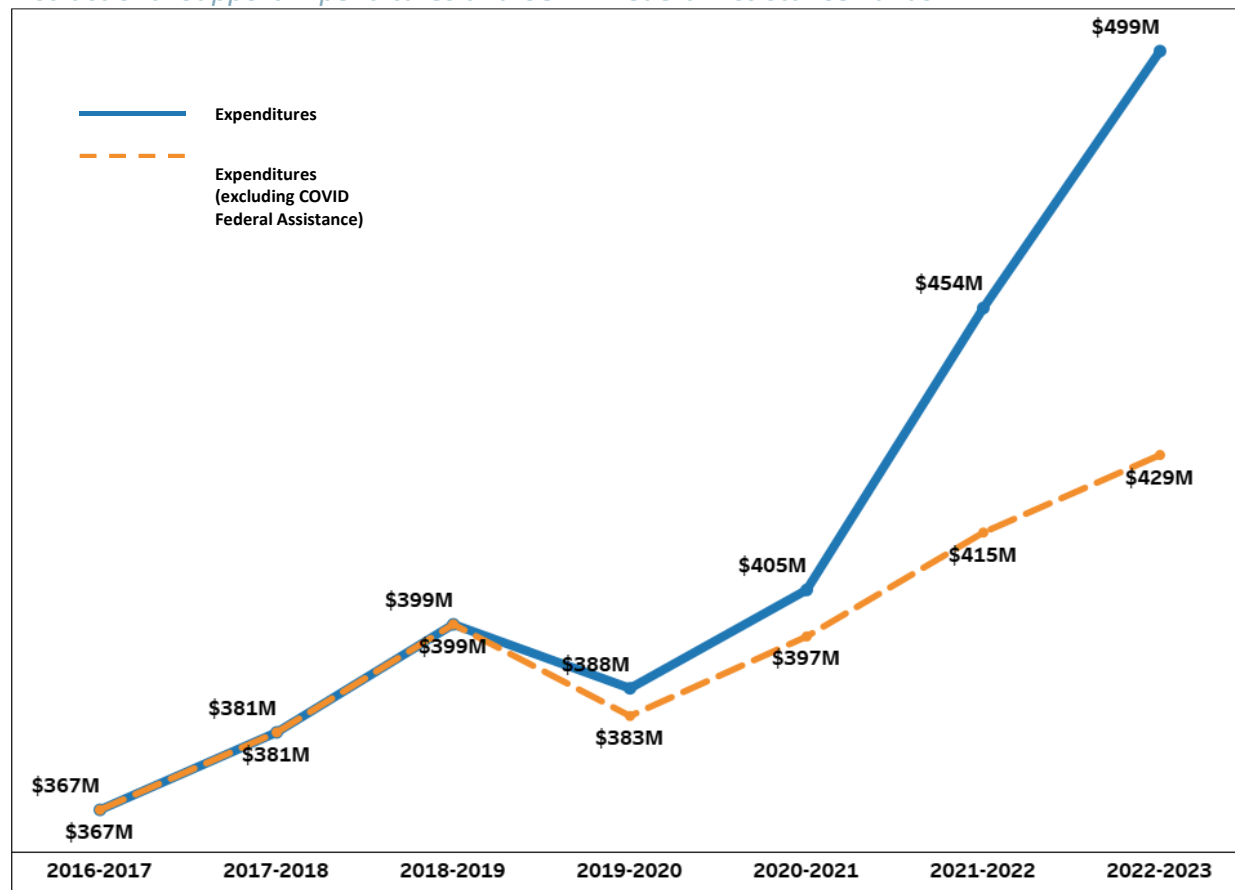


Note: Excluding Capital Projects and Debt Service

<sup>2</sup> A Function is a group of related activities aimed at accomplishing a major service for which the LEA is responsible. The Function describes the activity for which a service or material object is acquired. There are five major functions: **Instruction**. The functions and activities associated with direct instruction of students. **Instructional Support**. The functions and activities associated with instructional support for instruction of students including the cost of preparing pupils to learn, preparing teachers to be good instructors, and administering programs to reap intended results. **Operations**. The functions and activities necessary to bring together all the required elements to support the “business” of educating pupils: students, teachers, fixed assets, technology, finance and reporting, and facilities. **Other Commitments (Non-Operating)**. Includes the costs of other commitment expenditures that do not directly relate to the day-to-day operations of the educational enterprise. **Leadership**. The functions and activities associated with school-based instructional leaders, and district-wide leaders and policy makers responsible for overseeing and managing the education process.

The graph below shows that COVID-19 federal Assistance dollars have primarily funded the increase in instructional support expenditures. Districts spent around \$70 million of the 2022-23 COVID-19 federal assistance funds on instructional support initiatives and will face difficult decisions once these funds are exhausted.

*Instructional Support Expenditures and COVID Federal Assistance Funds*



While all districts allocate most of their funds to instruction, there is a wide range in the percentage of funds districts allocate to instruction and every other functional category. Districts have many competing demands for limited resources and vary considerably in their allocation of resources between the different functional categories. Urban districts such as Providence, Central Falls, Woonsocket, and Pawtucket spend less on instruction because they allocate more resources to other competing needs, such as instructional support and non-operating commitments. As referenced before, Little Compton and Jamestown do not have a high school, and a large share of their expenditures goes to tuition to other districts, a part of the non-operating commitments function. The graph below displays how districts allocate their resources by functional category and the one-year percentage change of expenditures in each functional category.

## Functional Expenditures by District (2022-23)

	Instruction	Instructional Support	Operations	Leadership	Non-Operating Commitments
Gloicester	60% (▲7%)	14% (▲3%)	17% (●0%)	5%	
New Shoreham	59% (▲1%)	15% (▲20%)	14% (●7%)	10% (●14%)	
Coventry	59% (▲2%)	12% (▲3%)	17% (▲2%)	5% (▲10%)	7% (▲10%)
Barrington	58% (▲6%)	16% (▲3%)	13% (▲4%)	5% (▲4%)	8% (▲12%)
Cumberland	57% (▲6%)	13% (▲6%)	16% (▲8%)	5% (▲8%)	8% (●0%)
Smithfield	56% (▲3%)	15% (▲1%)	18% (▲13%)	5% (▲4%)	6% (▲46%)
North Kingstown	56% (▲6%)	17% (▲6%)	15% (▲3%)	6% (▲9%)	7% (●7%)
Charlton	55% (▲6%)	17% (●1%)	16% (▲1%)	6% (▲6%)	6% (▲6%)
East Providence	55% (▲7%)	13% (▲4%)	18% (▲10%)	6% (▲5%)	8% (●8%)
Lincoln	55% (▲2%)	16% (▲30%)	15% (●1%)	4% (▲1%)	9% (▲8%)
East Greenwich	55% (▲5%)	17% (▲4%)	18% (▲1%)	6% (●1%)	5% (●12%)
Foster	54% (▲2%)	16% (▲19%)	22% (▲4%)		8% (●6%)
Newport	54% (▲4%)	15% (▲9%)	17% (▲19%)	5% (▲7%)	8% (●16%)
Foster-Gloicester	54% (▲3%)	16% (●0%)	22% (▲2%)	5% (●6%)	
Cranston	53% (▲4%)	19% (▲9%)	15% (▲5%)	5% (▲6%)	8% (▲3%)
North Smithfield	53% (▲1%)	17% (▲12%)	18% (▲12%)	5% (●4%)	7% (●37%)
Warwick	53% (▲1%)	19% (▲1%)	15% (●5%)	4% (●0%)	9% (▲12%)
West Warwick	53% (▲2%)	19% (▲36%)	13% (▲14%)	6% (▲1%)	8% (▲45%)
Scituate	52% (●0%)	17% (▲12%)	20% (▲18%)	5% (●24%)	5% (●15%)
North Providence	52% (▲2%)	17% (▲14%)	16% (▲13%)		11% (▲26%)
Woonsocket	51% (▲8%)	20% (▲19%)	13% (▲3%)		12% (▲6%)
Pawtucket	51% (▲6%)	19% (▲18%)	14% (▲11%)	5% (▲5%)	12% (▲5%)
Tiverton	51% (▲0%)	14% (▲21%)	18% (▲13%)	6% (▲2%)	12% (▲2%)
Portsmouth	50% (▲5%)	17% (▲13%)	19% (▲0%)	7% (●8%)	6% (●11%)
Narragansett	50% (▲2%)	18% (●4%)	17% (●3%)	7% (▲10%)	7% (▲1%)
South Kingstown	50% (●3%)	15% (●1%)	17% (▲3%)	5% (●14%)	13% (▲6%)
Burrillville	50% (▲6%)	18% (●1%)	17% (▲3%)	5% (▲13%)	10% (▲8%)
Middletown	49% (▲6%)	17% (▲15%)	18% (●23%)	5% (●5%)	11% (●5%)
Little Compton	48% (▲6%)	8% (▲13%)	18% (▲8%)	6% (●13%)	20% (▲4%)
Bristol Warren	48% (▲2%)	16% (▲1%)	18% (▲17%)	5% (▲3%)	13% (▲14%)
Exeter-West Greenwich	48% (▲1%)	17% (▲2%)	17% (▲4%)	6% (▲3%)	11% (▲7%)
Johnston	48% (▲0%)	19% (▲23%)	15% (▲12%)	5% (▲20%)	14% (▲2%)
Westerly	47% (▲0%)	21% (▲13%)	17% (▲11%)	5% (●5%)	9% (▲2%)
Central Falls	45% (▲4%)	26% (▲15%)	13% (●0%)		13% (▲6%)
Providence	41% (▲2%)	20% (▲11%)	20% (▲6%)	7% (▲14%)	13% (▲18%)
Jamestown	40% (●1%)	12% (●1%)	11% (●8%)	6% (▲8%)	31% (▲7%)

Note: Excluding Capital Projects and Debt Service

More detailed analyses of functional expenditures for every LEA are included in the second page of the [LEA Financial Profiles](#).

## Core and Non-core Instructional Expenditures

The market basket of expenditures used as a component in the education funding formula is sometimes referred to as core expenditures. These expenditures align with the standards established in the Basic Education Program (BEP). The table below categorizes the UCOA expenditure descriptions into "Core" and "Non-core" Expenditures. Note that all core instructional and non-core instructional calculations include revenues from state and local sources and exclude revenues from federal sources.

### Non-core Classification of Functions

Core Instructional	Non Core
<b>111-Instructional Teachers</b> <b>112-Substitutes</b> <b>113-Instructional Paraprofessionals</b> <b>121-Pupil-Use Technology and Software</b> <b>122-Instructional Materials, Trips, and Supplies</b> <b>211-Guidance and Counseling</b> <b>212-Library and Media</b> <b>213-Extracurricular</b> <b>214-Student Services - Instruction Related</b> <b>215-Academic Interventions</b> <b>216-Student Health Services - Non Instructional</b> <b>221-Curriculum Development</b> <b>222-In-Service, Staff Development, and Support</b> <b>223-Sabbaticals</b> <b>231-Program Management</b> <b>232-Therapists, Psychologists, Evaluators, Personal Attendants and Social Workers</b> <b>241-Academic Student Assessment</b> <b>331-Data Processing</b> <b>332-Business Operations</b> <b>511-Principals and Assistant Principals</b> <b>512-School Office</b> <b>521-Deputies, Senior Administrators, Researchers, and Program Evaluators</b> ...	<b>311-Transportation</b> <b>312-Food Service</b> <b>313-Safety</b> <b>321-Building Upkeep, Utilities, and Maintenance</b> <b>411-Budgeted Contingencies</b> <b>431-Public, Parochial, Private, and Charter School Pass-Throughs</b> <b>432-Retiree Benefits and Other</b> <b>433-Enterprise and Community Service Operations</b> <b>441-Claims and Settlements</b>

In 2022-23, Rhode Island Districts spent 76.7% on core instructional functions, 1.8 percentage points less than core instructional expenditures five years before. The graph below shows the five-year trend in percentage core and non-core instructional expenditures and the year-to-year percentage change in spending. Non-core expenditures increased faster than core instructional expenditures in all the years, except for 2019-20, when school buildings were closed for part of the year, and districts saved on non-core categories such as transportation and food service.

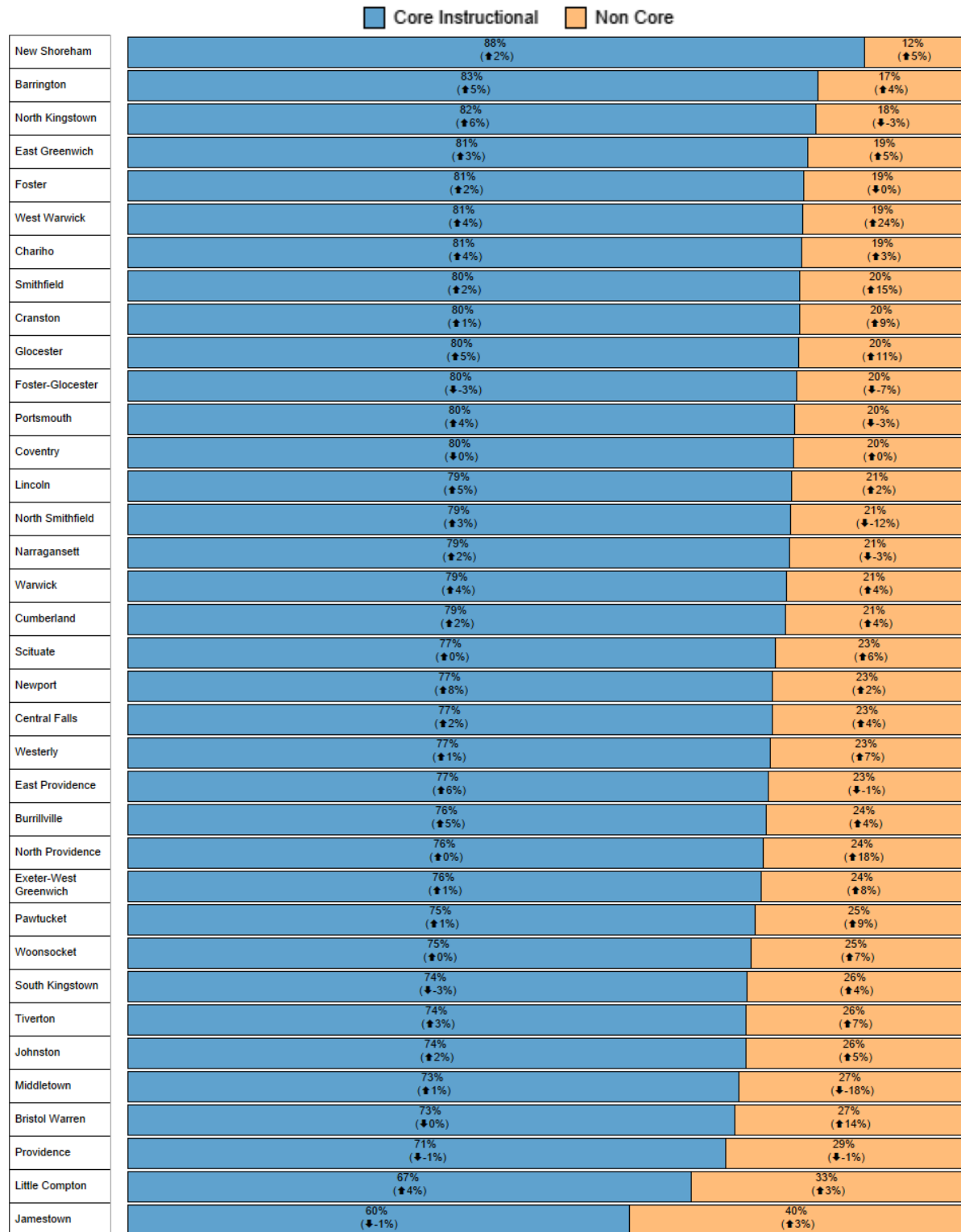
### Core vs Non-core Instructional Expenditures Five-Year Trend

<b>2017-2018</b>	Core Instructional 78.4% (↑3%)	Non Core 21.6% (↑4%)
<b>2018-2019</b>	Core Instructional 78.1% (↑2%)	Non Core 21.9% (↑4%)
<b>2019-2020</b>	Core Instructional 79.2% (↑0%)	Non Core 20.8% (↓-6%)
<b>2020-2021</b>	Core Instructional 78.6% (↑3%)	Non Core 21.4% (↑7%)
<b>2021-2022</b>	Core Instructional 76.9% (↑2%)	Non Core 23.1% (↑13%)
<b>2022-2023</b>	Core Instructional 76.6% (↑2%)	Non Core 23.4% (↑3%)

Note: Excluding Capital Projects and Debt Service

The graph below displays the share of core and non-core instructional expenditures in 2022-23 by district. The share of spending dedicated to core instructional functions by district ranges between 60% and 88%. Higher percentages of non-core instructional expenditures can be due to spending more on categories such as tuition payments for students going out of district, building maintenance and upkeep expenditures, transportation, and post-employment benefits, among others.

## Core vs Non-core Instructional Expenditures by District (2022-23)

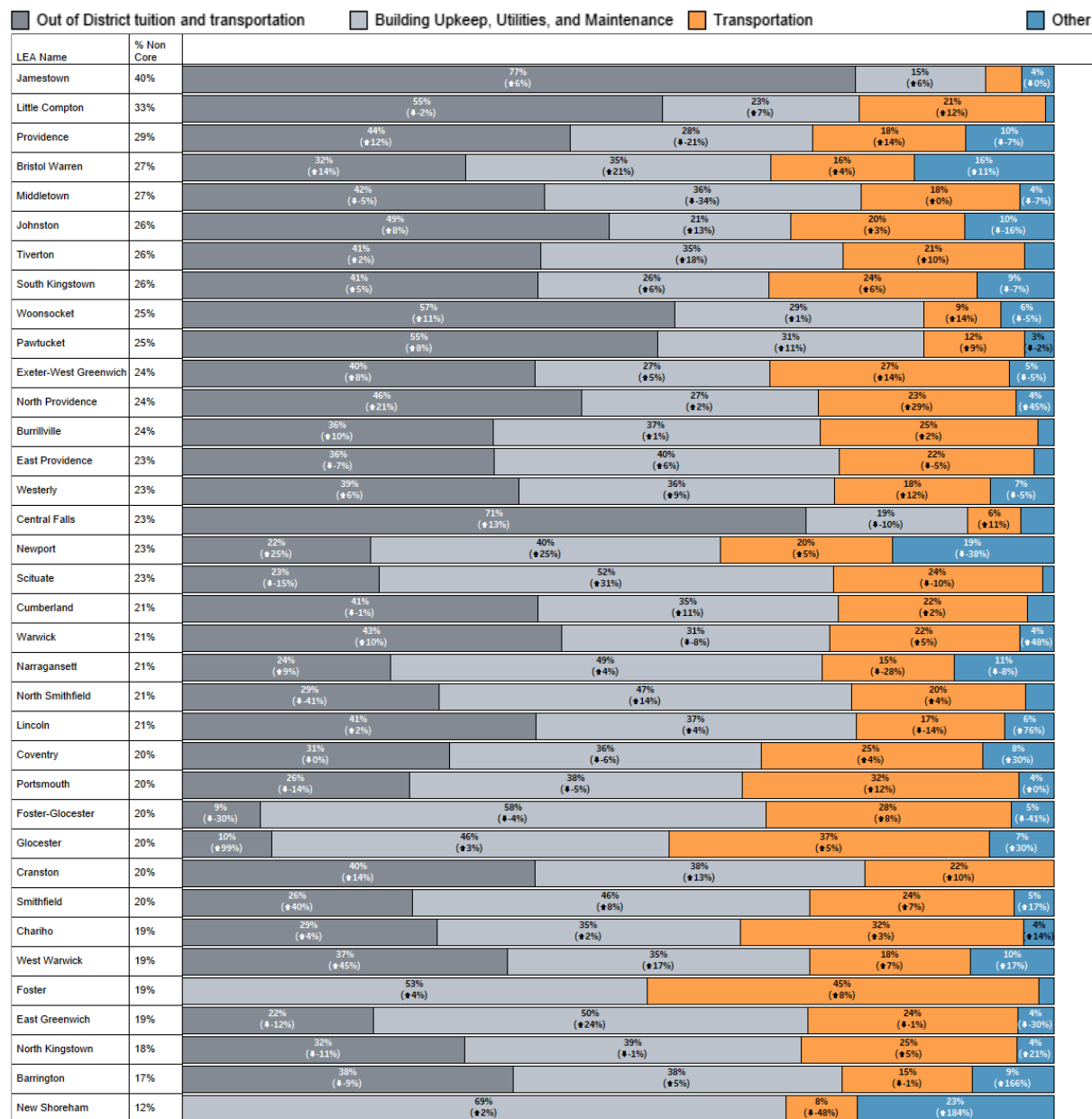


Note: Excluding Capital Projects and Debt Service



The graph below disaggregates the non-core instructional expenditures of each district by detailed functions and displays districts with a higher share of non-core spending at the top. The graph shows the percentage of total and one-year percentage change of each non-core function. The highest non-core instructional expenditures are out-of-district tuition and transportation, which drives the higher-than-average non-core instructional expenditures in Little Compton and Jamestown. Another big driver of non-core instructional is building upkeep, utilities, and maintenance. Transportation expenditures are higher in some suburban districts where students' residences are further from the schools than in more urban districts. The Other category is comprised mainly of other post-employment benefits.

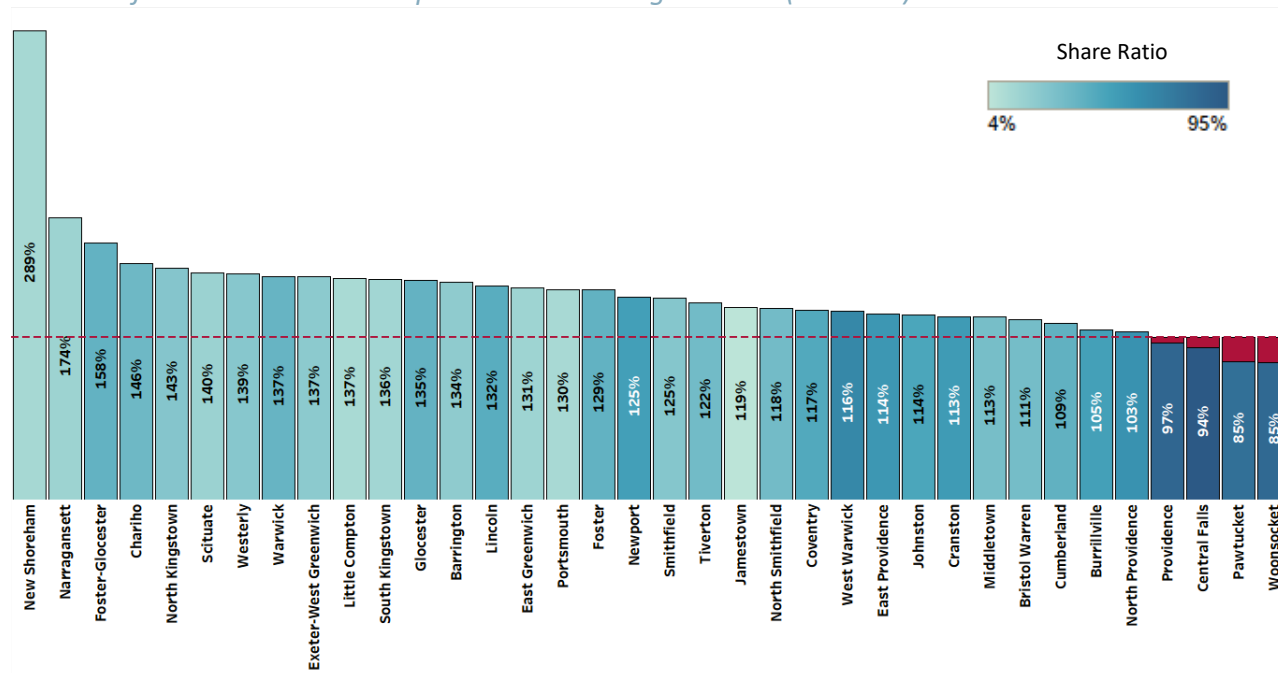
### District Non-core Expenditures by Function (2022-23)



Note: Excluding Capital Projects and Debt Service

The graph below displays the percentage of the core instructional amount covered by LEAs in 2022-23. Four districts, which educate around 27% of the students, do not cover the core instructional expenditures for their students. The colors of the bars represent the share ratio of the community and show that the districts not spending the expected amount on core instructional expenditures are high share ratio communities.

*Percent of Core Instructional Expenditures Funding Covered (2022-23)*



Note: Excluding Capital Projects and Debt Service

The table below shows the percentage of core instructional expenditures covered for the past three years and the 2022-23 calculation details for these four districts. To meet the core instructional expenditures, these LEAs would have to increase their core instructional expenditures from a high of \$17.2 million in Pawtucket to a low of \$2.5 million in Central Falls to meet the core funding amount<sup>3</sup>. LEAs can follow different paths to ensure total funding of core expenditures. These alternative approaches include securing increased local funding for core expenditures and shifting funding priorities from non-core instructional to core instructional categories.

<sup>3</sup> This corresponds to the Total Foundation funding which includes the Core Instruction Funding and the Student Success Factor Funding. See [Reference Guide](#)

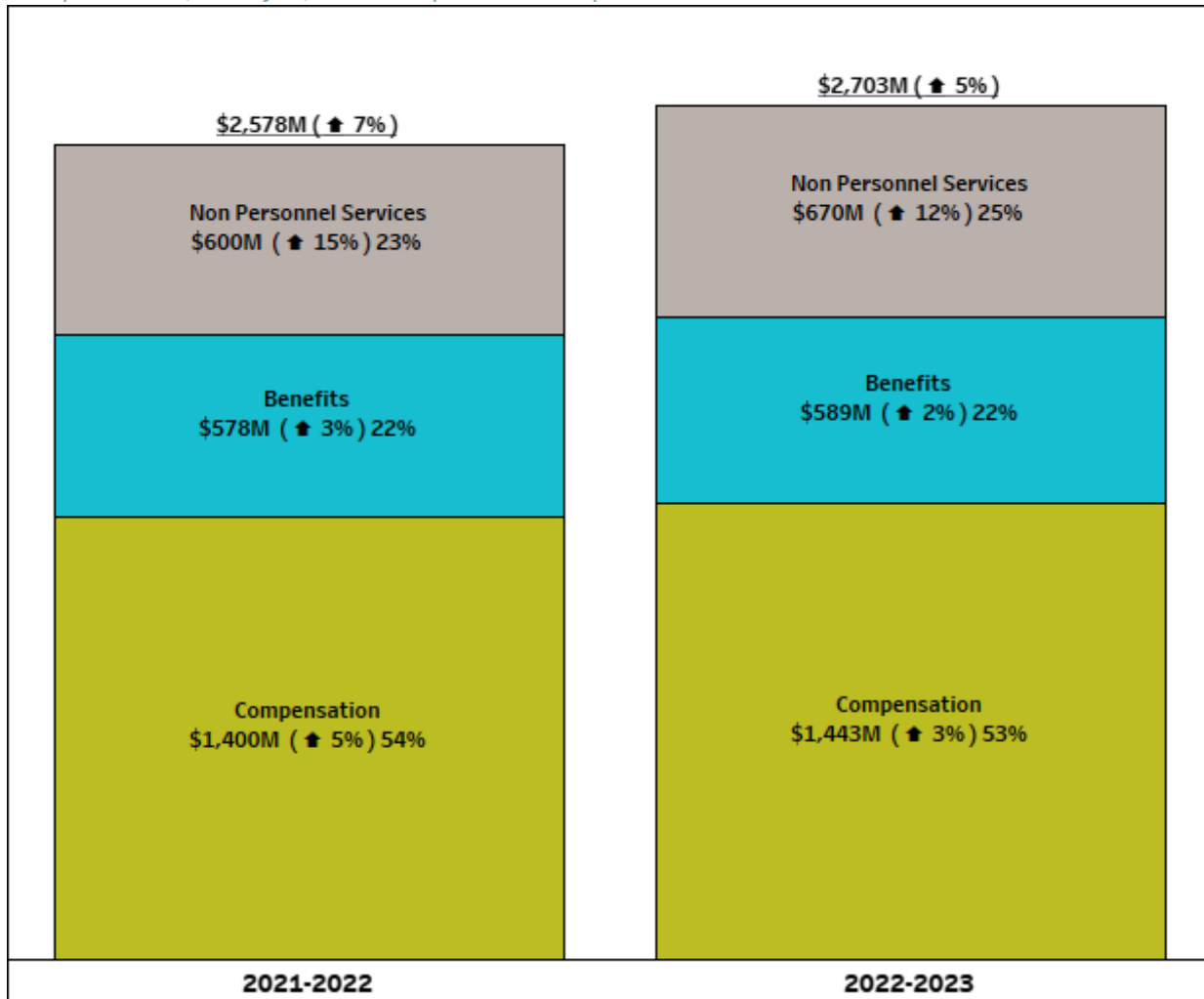
### Districts not meeting the Core Instructional Funding (2022-23)

LEA	% Core Covered			FY23 Details		
	FY21	FY22	FY23	Foundation (Expected Core Expenditures)	Actual Core Expenditures	Difference (Shortfall)
Central Falls	83%	91%	94%	\$ 40,406,619	\$ 37,865,413	\$ (2,541,206)
Pawtucket	84%	85%	85%	\$117,976,248	\$ 100,758,266	\$ (17,217,982)
Providence	98%	98%	97%	\$314,094,090	\$ 303,229,501	\$ (10,864,589)
Woonsocket	82%	85%	85%	\$ 82,148,994	\$ 69,649,278	\$ (12,499,716)

## Personnel and Non-personnel Expenditures

Compensation, benefits, and non-personnel services represented 53%, 22%, and 25% of 2021-22 expenditures, respectively. Non-personnel increased by 12% between 2021-22 and 2022-23, while benefits and compensation increased by 2% and 3%, respectively.

### Compensation, Benefits, and non-personnel Expenditures



Note: Excluding Tuition to other LEAs in RI; Excluding Capital Projects and Debt Service

The table below displays non-personnel expenditures by subcategories. Student transportation represents around 19% of these expenditures and increased by 11% between 2021-22 and 2022-23. Professional educational services represented around 11% and increased by 43%. The tuition payments included in this chart exclude tuition payments districts make to other LEAs in the state; districts spent \$100 million on tuition to other Rhode Island LEAs in 2022-23 (not included on the table), an increase of 10% from the previous year. Please refer to the [Financial Infographics](#) for additional details on personnel and non-personnel expenditures by subcategories.

#### *Non Personnel Expenditures by Subcategories (2022-23)*

<b>Non Personnel Categories</b>	<b>\$</b>	<b>% Total</b>	<b>% Change</b>
<b>Student Transportation Services</b>	<b>\$125M</b>	<b>19%</b>	<b>11%</b>
<b>Supplies</b>	<b>\$99M</b>	<b>15%</b>	<b>11%</b>
<b>Tuition (excluding tuition to other RI LEAs)</b>	<b>\$97M</b>	<b>14%</b>	<b>9%</b>
<b>Other Purchased Services</b>	<b>\$86M</b>	<b>13%</b>	<b>2%</b>
<b>Other Items</b>	<b>\$76M</b>	<b>11%</b>	<b>27%</b>
<b>Professional Educational Services</b>	<b>\$75M</b>	<b>11%</b>	<b>43%</b>
<b>Food Service Management</b>	<b>\$65M</b>	<b>10%</b>	<b>6%</b>
<b>Cleaning and Disposal Services</b>	<b>\$30M</b>	<b>4%</b>	<b>-10%</b>
<b>Professional Employee Training and Development Services</b>	<b>\$18M</b>	<b>3%</b>	<b>0%</b>
<b>Grand Total</b>	<b>\$670M</b>	<b>100%</b>	<b>12%</b>

Note: Excluding Tuition to other LEAs in RI; Excluding Capital Projects and Debt Service

The graph below displays the share of compensation, benefits, and non-personnel services, excluding tuition to other LEAs in 2022-23 by district. While all the districts spent the majority on salary and benefits, there is a wide range in what districts spent on non-personnel services. For instance, while districts like Narragansett spent 15% on non-personnel expenditures, Middletown spent 35% on non-personnel categories such as tuition to private sources for special education and transportation contracts.

## District Expenditures by Object (2022-23)

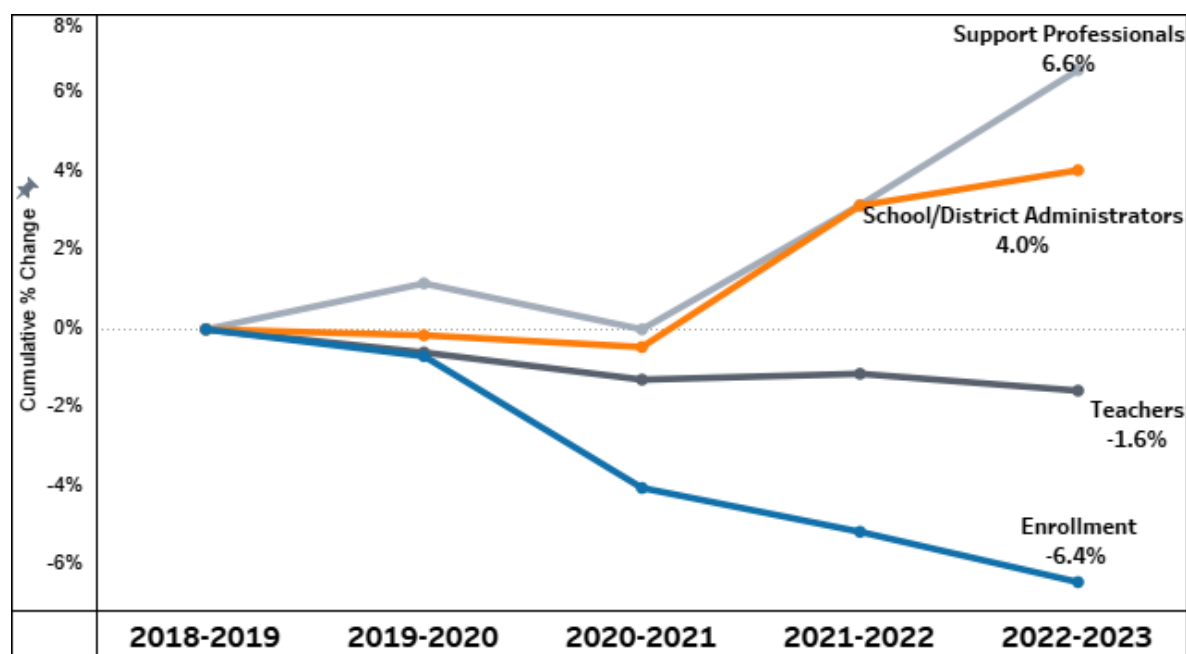
■ Compensation
 ■ Benefits
 ■ Non Personnel Services

Narragansett	58% (▲1%)	27% (▲1%)	15% (●-3%)
Cranston	62% (▲7%)	22% (▲2%)	17% (▲1%)
New Shoreham	60% (▲1%)	21% (●-4%)	18% (▲7%)
West Warwick	55% (▲7%)	27% (▲9%)	18% (▲35%)
Coventry	58% (▲2%)	22% (▲1%)	19% (▲10%)
Warwick	57% (▲0%)	23% (▲0%)	19% (▲1%)
Barrington	59% (▲5%)	21% (▲6%)	21% (▲5%)
Glocester	55% (▲3%)	24% (▲16%)	21% (▲3%)
North Kingstown	58% (▲5%)	21% (▲3%)	21% (▲6%)
Lincoln	56% (▲4%)	23% (▲5%)	21% (▲4%)
Exeter-West Greenwich	54% (▲2%)	24% (▲0%)	21% (▲5%)
Westerly	56% (▲1%)	22% (▲2%)	22% (▲19%)
South Kingstown	55% (●-4%)	23% (●-3%)	22% (▲5%)
Scituate	57% (●-2%)	20% (▲18%)	22% (▲2%)
Chariho	55% (▲1%)	23% (▲11%)	22% (▲6%)
Cumberland	57% (▲3%)	21% (▲3%)	23% (▲19%)
Central Falls	56% (▲5%)	21% (▲5%)	23% (▲7%)
Smithfield	57% (▲3%)	20% (▲1%)	23% (▲21%)
Foster	56% (▲8%)	21% (●-3%)	23% (●-1%)
North Smithfield	57% (▲2%)	20% (▲2%)	23% (●-4%)
Newport	54% (▲8%)	23% (●-2%)	23% (▲5%)
East Greenwich	57% (▲3%)	20% (▲4%)	23% (▲2%)
Jamestown	55% (▲0%)	22% (●-2%)	23% (▲6%)
Portsmouth	56% (▲5%)	20% (▲4%)	24% (●-2%)
Foster-Glocester	55% (●-2%)	21% (▲1%)	24% (●-7%)
Burrillville	55% (▲3%)	20% (▲4%)	25% (▲9%)
Bristol Warren	53% (▲1%)	22% (●-1%)	25% (▲14%)
Johnston	49% (▲5%)	26% (▲6%)	25% (▲10%)
East Providence	53% (▲4%)	22% (▲5%)	25% (▲10%)
North Providence	52% (▲5%)	20% (●-1%)	28% (▲13%)
Pawtucket	51% (▲4%)	21% (▲1%)	28% (▲25%)
Little Compton	54% (▲5%)	18% (●-1%)	29% (▲11%)
Tiverton	52% (▲3%)	19% (▲4%)	29% (▲10%)
Woonsocket	49% (▲6%)	21% (▲6%)	30% (▲15%)
Providence	46% (▲3%)	21% (●-1%)	33% (▲19%)
Middletown	47% (●-8%)	17% (●-8%)	35% (▲15%)

Note: Excluding tuition to other RI LEAs; Excluding Capital Projects and Debt Service

Education is a labor-intensive sector, with around 75% of the budget for personnel and benefits. While teachers account for most of the personnel expenditures, districts employ many other educators, such as administrators, support professionals, and other operations staff. The graph below displays the cumulative percentage change in the number of educators by educator type between 2018-19 and 2022-23. As a reference, it also shows the cumulative percentage change in enrollment during the same period. While enrollment declined by 6.4%, teachers declined slower (1.6%), and support professionals and school/district administrators increased by 6.6% and 4.0%, respectively.

*Cumulative Change in Enrollment and Educators (2018-19 to 2022-23)*



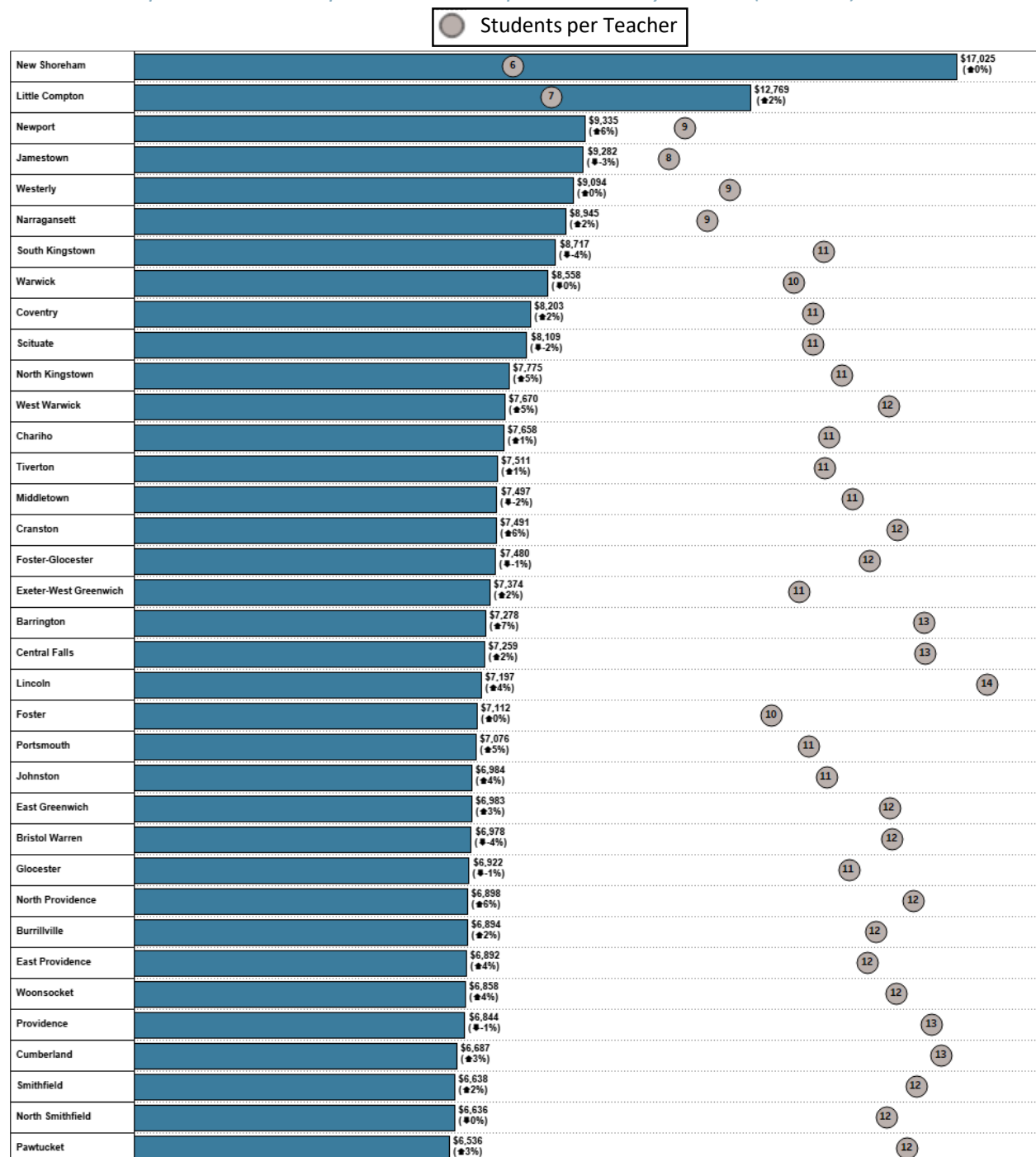
Source: RIDE Report Cards, Educator Data

## Teacher Expenditures

As expected, teachers are the main cost driver in education. In 2022-23, around 61% of total personnel expenditures in Rhode Island districts were for teacher compensation and benefits. The number of students per teacher is associated with per-pupil ratios, and districts with fewer students per teacher -which generally leads to smaller class sizes- have higher teacher expenditures per pupil. The length of the bars in the graph below represents the teacher expenditures per pupil. We use personnel assignment data as reported through the personnel data collection to calculate student-per-teacher ratios (represented by gray circles ●). The student-per-teacher ratio ranges between 6 in New Shoreham and 14 in Lincoln. Districts with the highest per-pupil expenditures also have the lowest teacher-per-student ratios. Some urban districts serving more disadvantaged students, such as Providence and Pawtucket, have high

student-to-teacher ratios and below-average teacher expenditures per pupil. The graph also displays the change in per pupil expenditures between 2021-22 and 2022-23.

*Teacher Compensation Per Pupil and Students per Teacher by District (2022-23)*



Note: Excludes Employee Benefits

Teacher qualifications also drive district teacher-per-pupil expenditures. The table below displays each district's educator qualifications metrics from RIDE's 2022-23 Report Card. It also shows the percentage point change between 2021-22 and 2022-23 in each qualification category. Inexperienced teachers are teachers with zero to three years of experience working in a public school, emergency certificate teachers are teachers with a certificate that allows them to teach in their assignment while pursuing the remaining requirements for full Rhode Island teacher certification, and teachers working out of the field are teachers who do not hold the appropriate certificate for their assignment. All the metrics displayed are the percentage of total teachers in the district. The colors in the chart highlight districts with a higher share of teachers fitting these categories and/or with notable increases in the percentages.

### Teacher Qualifications by District (2022-23)

LEA Name	Inexperienced Teachers %	Out of Field Teachers %	Emergency Certificate Teachers %	
Barrington	12%( 0)	2%( 0)	2%(▲1)	
Bristol Warren	10%(▼-3)	2%(▲1)	2%(▲1)	
Burrillville	10%(▼-2)	1%(▼-2)	1%(▼-1)	
Central Falls	16%(▲2)	11%(▲2)	9%( 0)	
Chariho	8%(▼-2)	2%(▲1)	2%(▲1)	
Coventry	9%(▼-2)	2%(▼-1)	2%( 0)	
Cranston	9%(▲2)	2%(▼-1)	2%( 0)	
Cumberland	10%(▲3)	1%( 0)	1%( 0)	
East Greenwich	11%(▲1)	1%(▼-1)	1%(▼-1)	
East Providence	9%( 0)	3%(▲1)	2%(▲1)	
Exeter-West Greenwich	12%( 0)	3%(▲2)	3%(▲2)	
Foster	24%(▲7)	0%(▼-4)	0%( 0)	
Foster-Glocester	12%(▼-2)	2%(▼-1)	0%(▼-2)	
Jamestown	10%( 0)	6%(▲2)	6%(▲2)	
Johnston	18%(▲1)	2%( 0)	2%( 0)	
Lincoln	10%(▲2)	2%(▲1)	2%(▲1)	
Little Compton	13%(▲3)	3%( 0)	0%(▼-3)	
Middletown	6%(▼-1)	1%( 0)	1%( 0)	
Narragansett	12%(▲1)	1%(▼-1)	1%(▼-1)	
New Shoreham	23%(▲10)	0%(▼-13)	0%(▼-4)	
Newport	14%(▲3)	8%(▲1)	7%(▲3)	
North Kingstown	8%(▼-2)	2%(▼-1)	2%( 0)	
North Providence	13%(▲2)	2%(▲1)	1%( 0)	
North Smithfield	13%(▲3)	2%(▲1)	1%( 0)	
Pawtucket	11%( 0)	8%(▲1)	7%(▲1)	
Portsmouth	17%(▲3)	2%(▼-4)	2%(▼-1)	
Providence	19%(▲4)	25%(▲7)	24%(▲6)	
Scituate	16%( 0)	4%( 0)	3%( 0)	
South Kingstown	5%( 0)	1%(▼-2)	1%(▼-2)	
Tiverton	19%(▲4)	3%(▲1)	2%( 0)	
Warwick	6%( 0)	2%(▲1)	1%( 0)	
West Warwick	8%(▲1)	4%(▲2)	1%(▼-1)	
Westerly	13%(▲4)	2%( 0)	2%( 0)	
Woonsocket	16%(▼-1)	7%(▼-2)	7%(▼-1)	

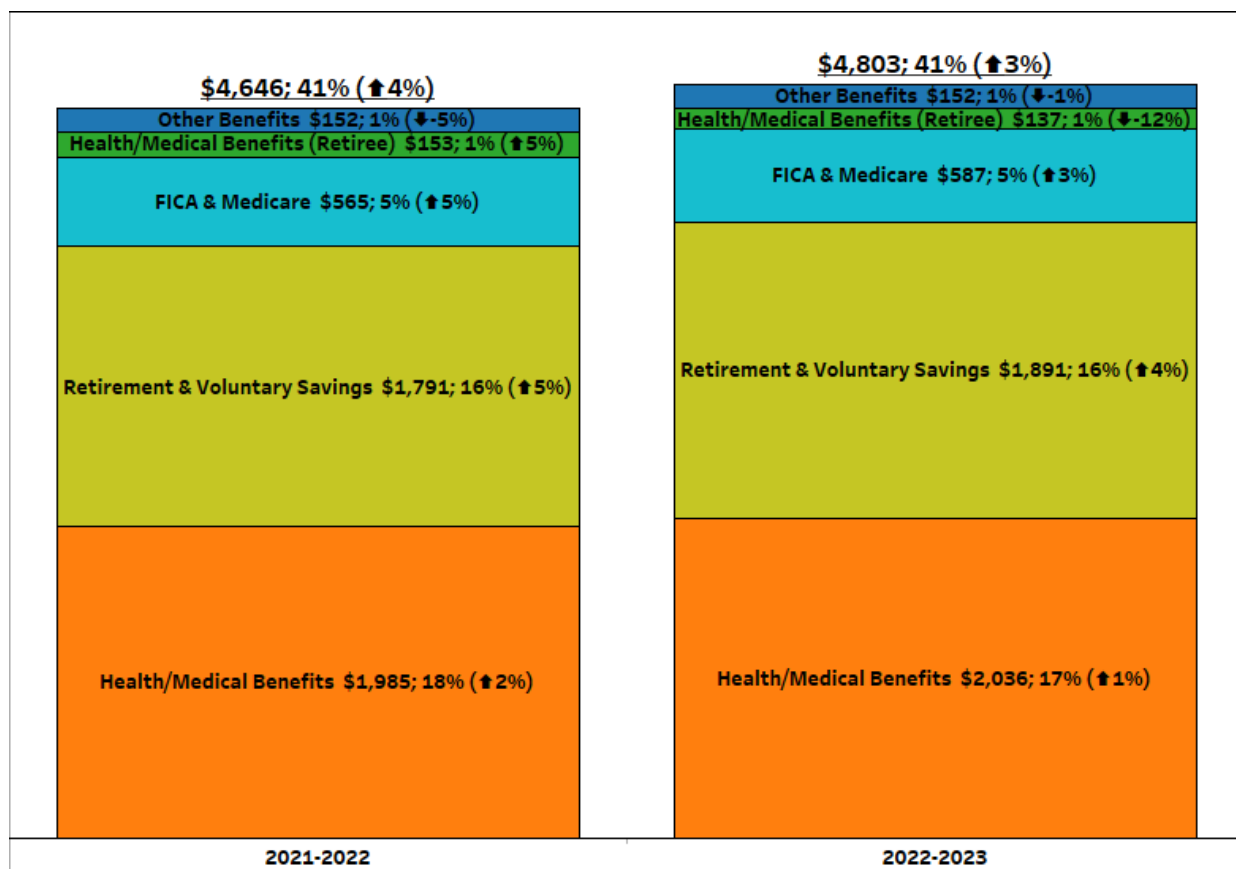
Source: RIDE Report Cards; Categories are not mutually exclusive. That is, a teacher can be in more than one category.



## Personnel Benefits

The graph below displays total benefits as a percentage of total salaries by benefit type. It shows that in 2022-23 districts spent around \$4,800 per pupil (40.8% of compensation) on personnel benefits. The largest components of the benefits are health care and retirement. The graph also displays the one-year percentage change in total expenditures for each benefit category. Retirement and voluntary savings expenditures are growing faster than health and medical benefits. Health and Medical Benefits for retirees decreased by 12% between 2021-22 and 2022-23. Note that the retirement percentage represents the LEAs' share of retirement costs, and the State of Rhode Island pays an additional share, which is not included in this analysis.

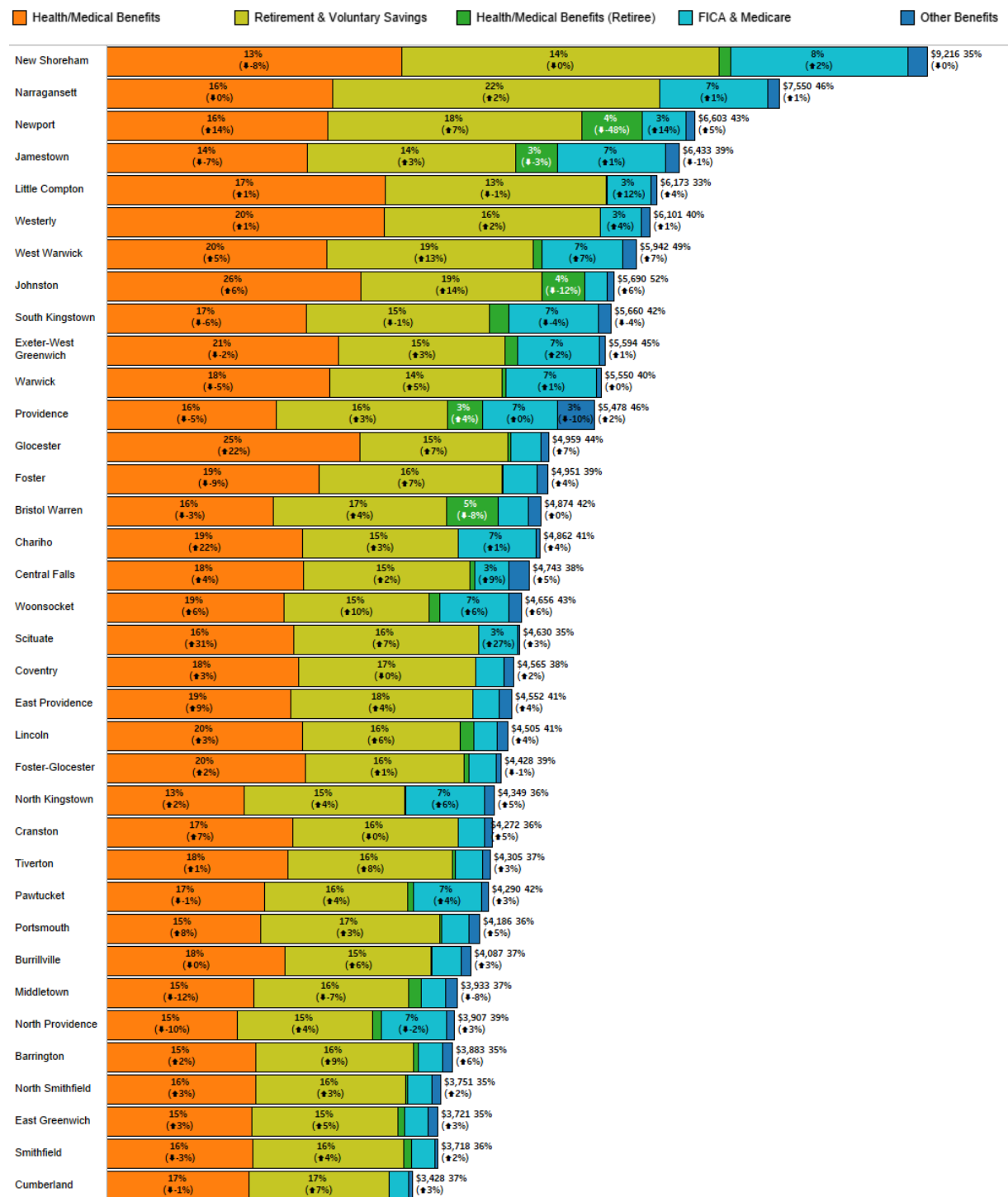
*Personnel Benefits Per Pupil and as a Percentage of Compensation by Benefit Type*



The graph below presents benefits per pupil and benefits as a percentage of compensation by district. Total Benefits as a percentage of compensation in Districts ranged from 35% to 52%. A higher percentage of benefits as a percentage of compensation can be due to lower compensation (denominator) and/or higher benefits (numerator). Similarly, higher benefits per pupil expenditures can be due to higher benefits and/or lower student-to-staff ratios. The differences in the FICA & Medicare contributions depend on whether the district participates in Social Security. The graph also displays the change in benefit expenditures between 2021-22 and

2022-23. In West Warwick, total benefit expenditures increased by 7%, and Gloucester and Middletown's expenditures decreased by 8%.

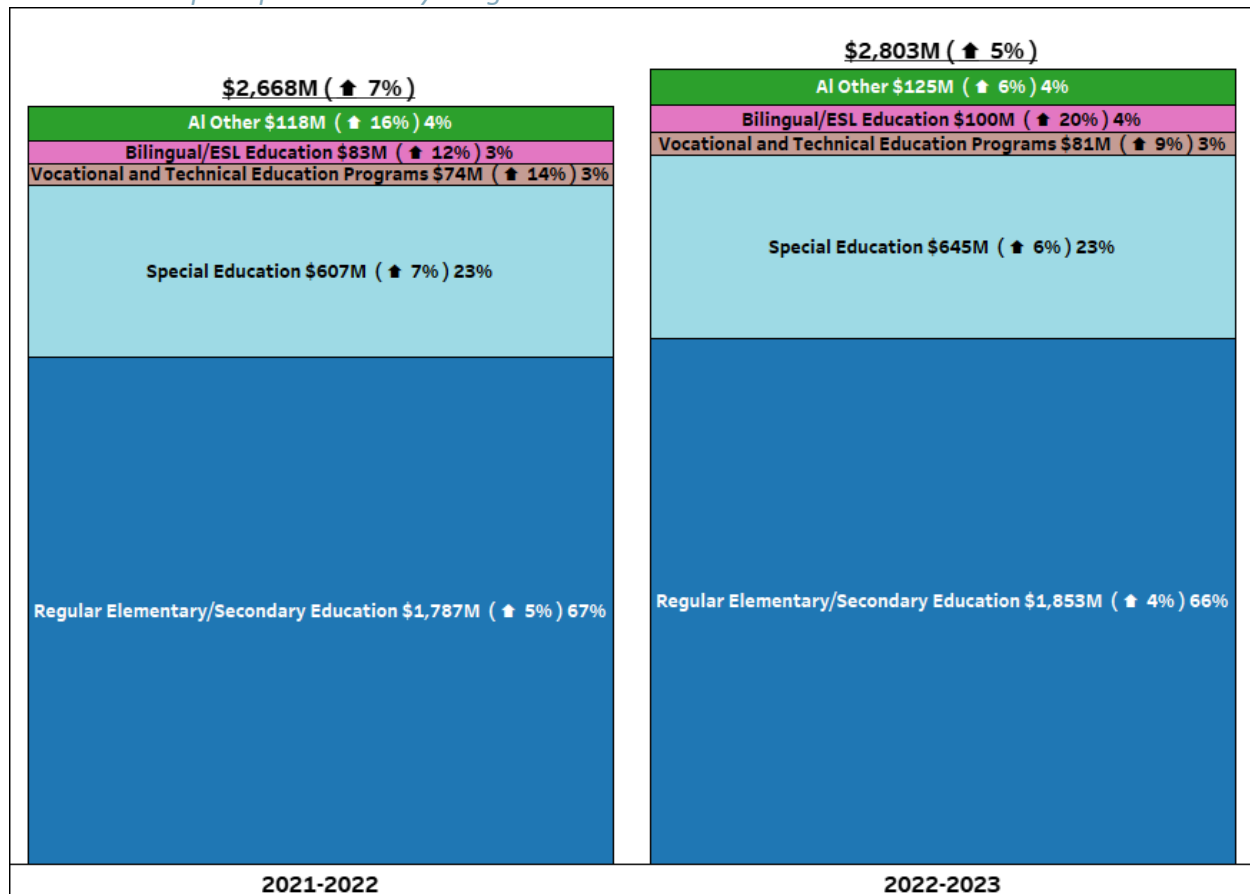
### Personnel Benefits by District Per Pupil and as a Percentage of Compensation by Benefit Type (2022-23)



## Expenditures by Program

In addition to reporting expenditures by function, districts report their spending by program, which is defined as a plan of activities and procedures designed to accomplish a predetermined and broad set of objectives. In 2022-23, school districts in Rhode Island spent around \$1.8 billion on regular education programs, accounting for 66% of total expenditures. The next major category of programmatic spending is special education, which represents 23% of total expenditures. Expenditures on bilingual/ESL education and Career and Technical Education (CTE) between 2021-22 and 2022-23 increased by 20% and 9%, respectively, faster than regular education (4%). The high rate of increase in bilingual/ESL education expenditures will continue in the next fiscal years as the state has increased the amount it provides to districts to serve these students.

### District Per Pupil Expenditures by Program

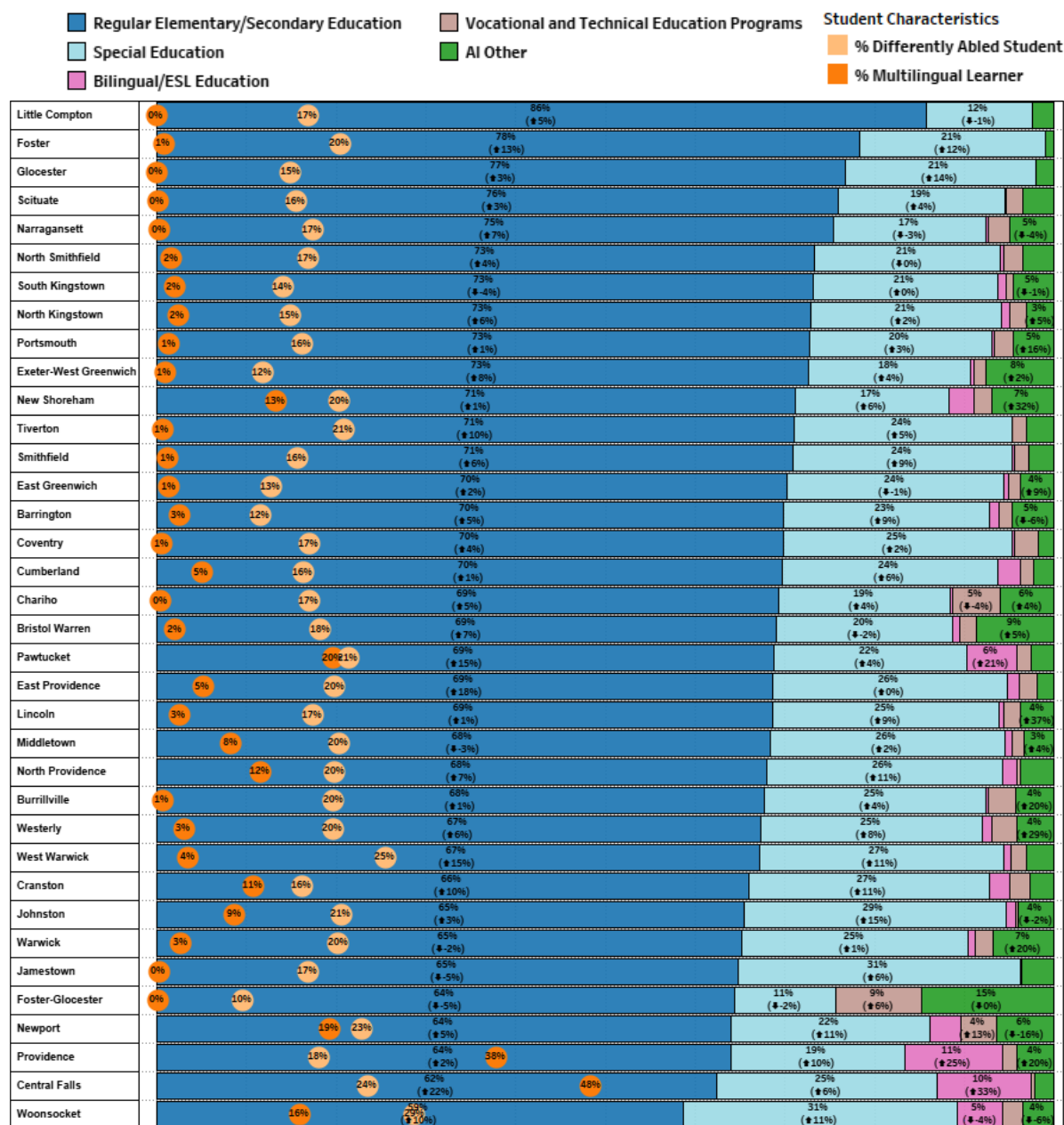


Note: Excluding Capital Projects and Debt Service

The graph below displays each district's expenditures by program categories and the change between 2021-22 and 2022-23. The orange circle represents the percentage of multilingual learners, and the beige circle represents the percentage of different abled students. Expenditures in program categories such as special education and bilingual/ESL education are highly dependent on student characteristics. Districts with more multilingual and differently-abled

students generally spend more on bilingual/ESL education and special education programs. For example, Central Falls and Providence have the highest share of multilingual students (48% and 38%, respectively) and the highest share of per-pupil expenditures in bilingual/ESL education (10% and 11%, respectively). These two districts' bilingual/ESL education expenditures increased considerably between 2021 and 2022-23 (Central Falls 33%; Providence 25%). Woonsocket allocates the highest share of its budget to special education (31%) and is the district with the highest percentage of differently abled students (29%). Foster-Glocester has the highest CTE allocation (9%) and has a CTE program that attracts students from many other districts.

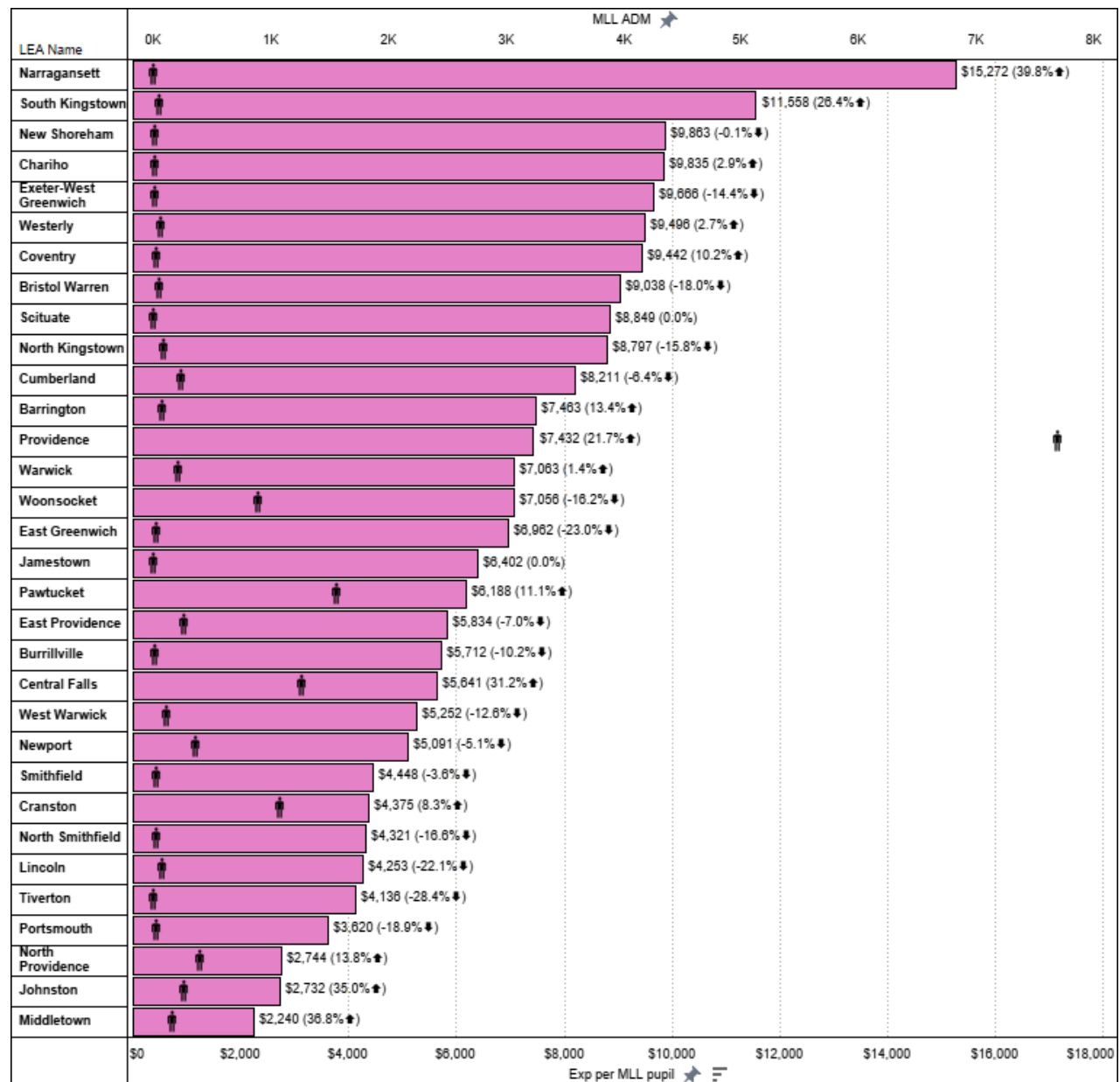
### Programmatic Expenditures by District (2022-23)



Note: Excluding Capital Projects and Debt Service

The graph below presents the per-pupil expenditures on bilingual/ESL education using the number of multilingual learners (ADM) as the denominator. The graph also displays the percentage change in multilingual per pupil expenditures between 2021-22 and 2022-23 and the multilingual learner enrollment (represented by 👤). The number of multilingual learners has increased by more than 40% since 2017-18, and districts across Rhode Island have seen this subpopulation of students grow and must strive to provide these students with the needed services.

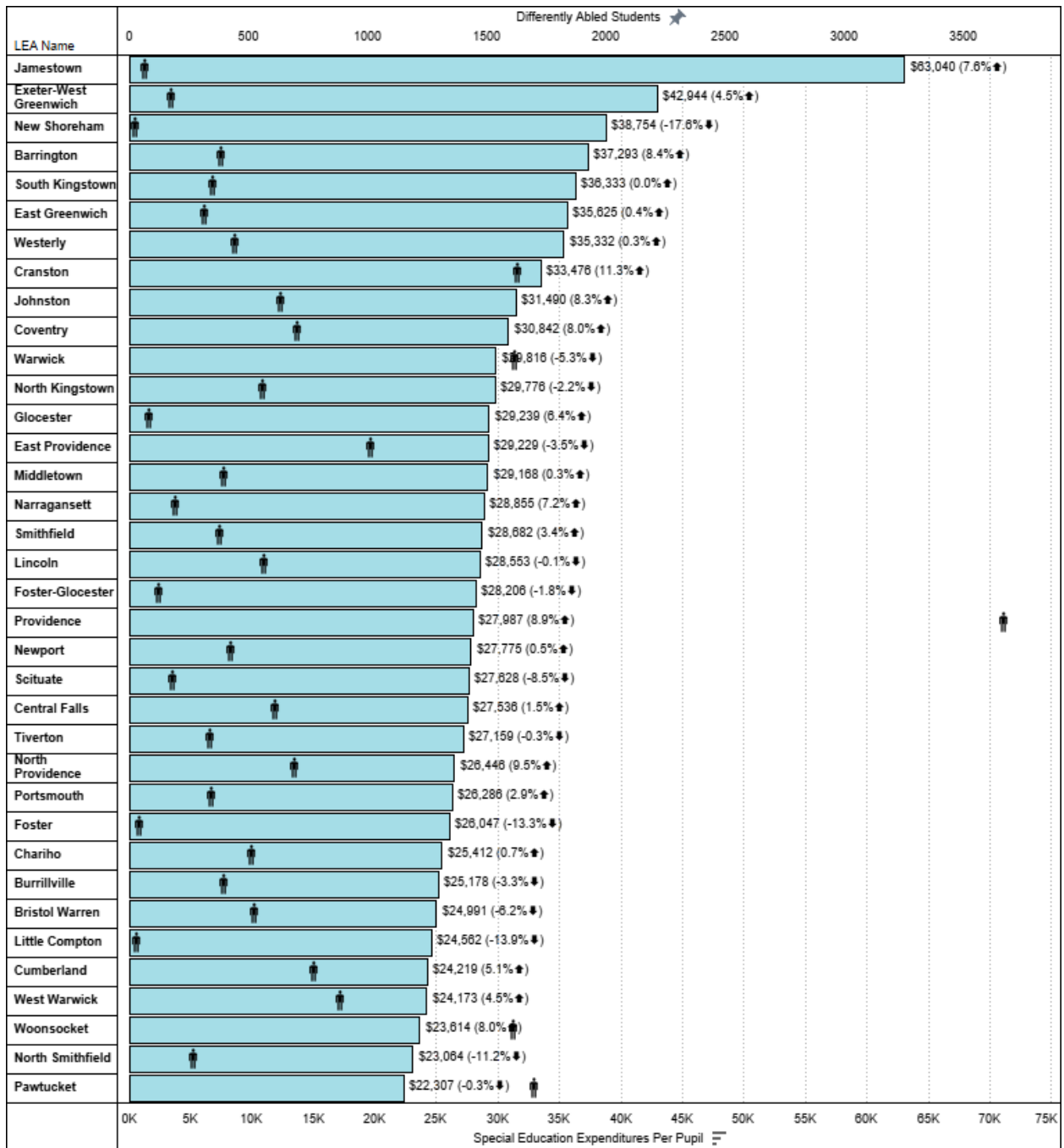
### Multilingual Learners Per Pupil Expenditures by District (2022-23)



Note: Excluding Capital Projects and Debt Service

The graph below presents the per-pupil expenditures on special education using the number of differently-abled students (ADM) as the denominator. The graph also displays the percentage change in special education per pupil expenditures between 2021-22 and 2022-23 and the number of differently-abled students (represented by ♀). The special education per pupil calculation includes the expenditures and the number of students served in the district schools and outplaced to third parties.

### Special Education Per Pupil Expenditures by District (2022-23)



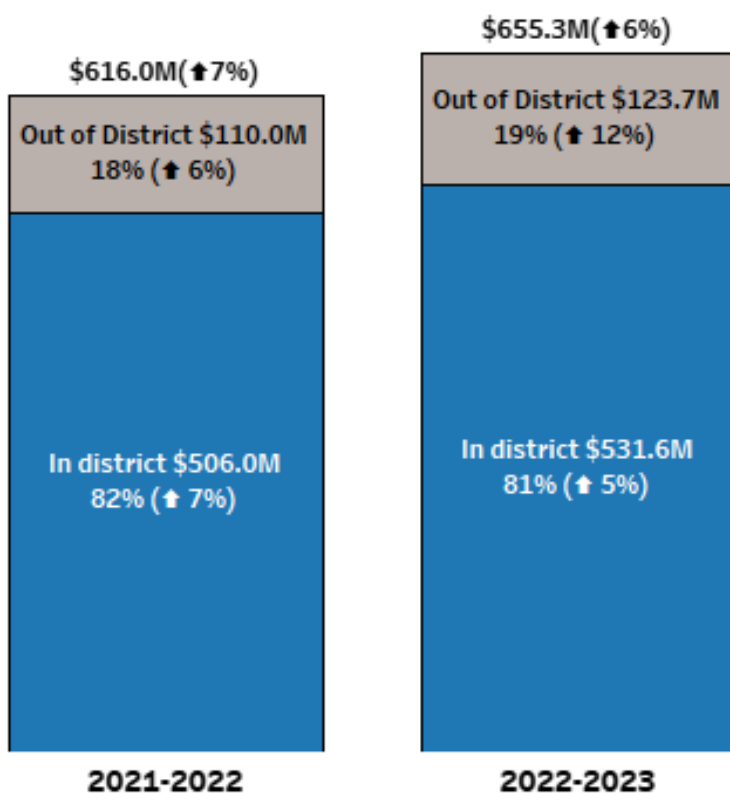
Note: Excluding Capital Projects and Debt Service

## Expenditures for Students Served In and Out of District

Special education district expenditures consist of spending on students attending district schools and students attending schools and education programs outside the district. These out-of-district enrollments include enrollment in other districts, public schools of choice, and alternative education programs. The distribution of in and out-of-district expenditures and the growth rate vary considerably between programs and districts. The [LEA Financial Profiles](#) for FY23 include new analyses exploring the trends of in and out-of-district spending for special education, CTE, and transportation.

The graph below shows the total special education expenditures disaggregated between expenditures for services offered in the school districts and expenditures for students out of the district. In 2022-23, districts spent around \$124 million, outperforming special education institutions (around 19% of total special education expenditures). These expenditures are mostly tuition and transportation paid to third parties. These expenditures increased by 12% between 2021-22 and 2022-23, much faster than the 5% increase in spending on special education in the districts.

### Special Education Expenditures Outplaced and In-District <sup>4</sup>

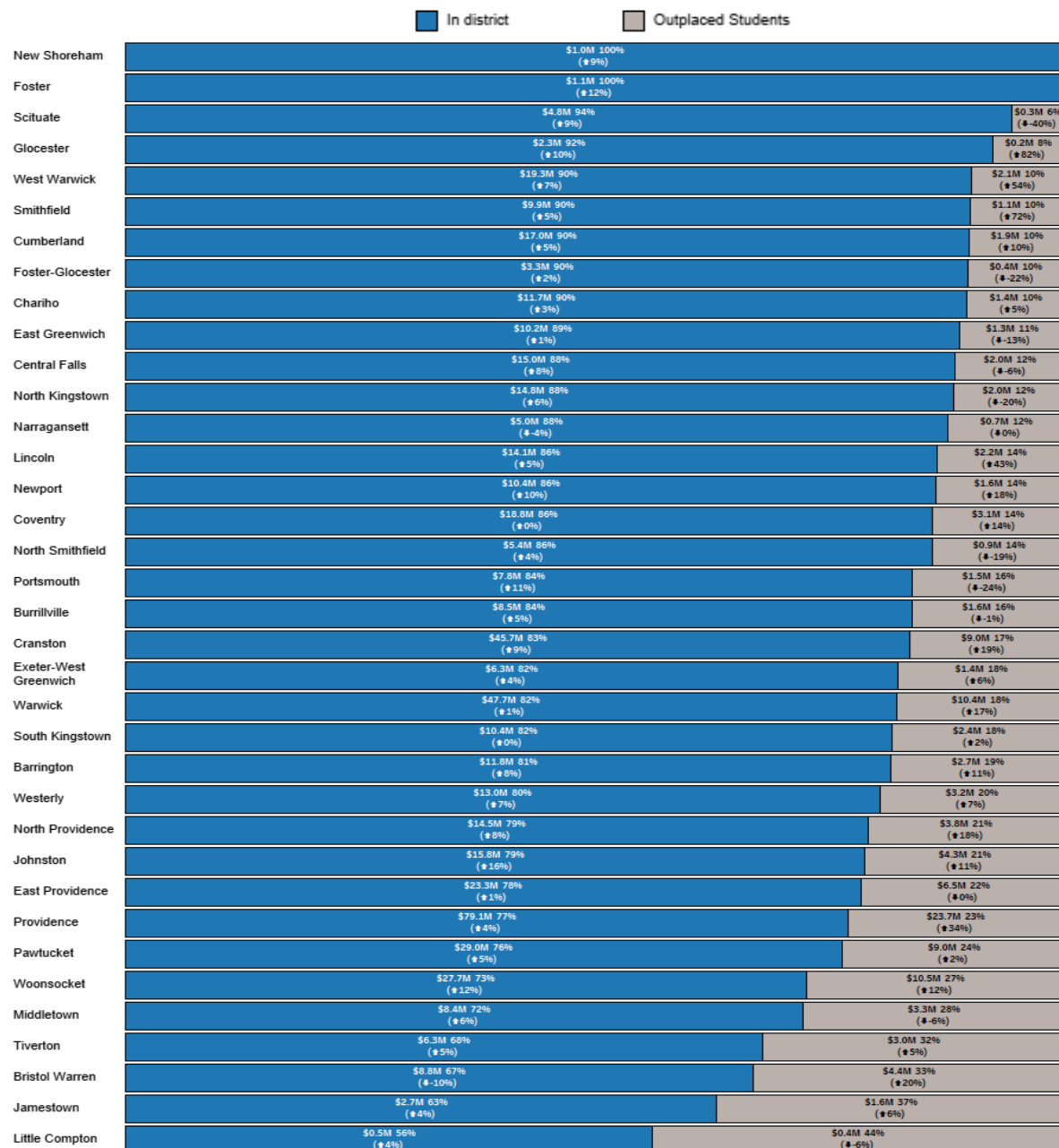


<sup>4</sup> This analysis also includes expenditures with special education subjects and a program different from special education.



The graph below shows the district's share of in and out-of-district special education expenditures and the percentage change between 2021-22 and 2022-23. In 2022-23, districts like New Shoreham and Foster reported no expenditures for outplaced special education students. Little Compton and Jamestown, the two districts without a high school, reported that 44% and 37% of their special education expenditures were for outplaced students. Notice that the percentage change in outplaced expenditures in one year ranges between negative 40% and 82%. Special education expenditures for outplaced students are highly volatile, particularly for small districts where the cost for each outplaced student represents a higher share of the total special education expenditures.

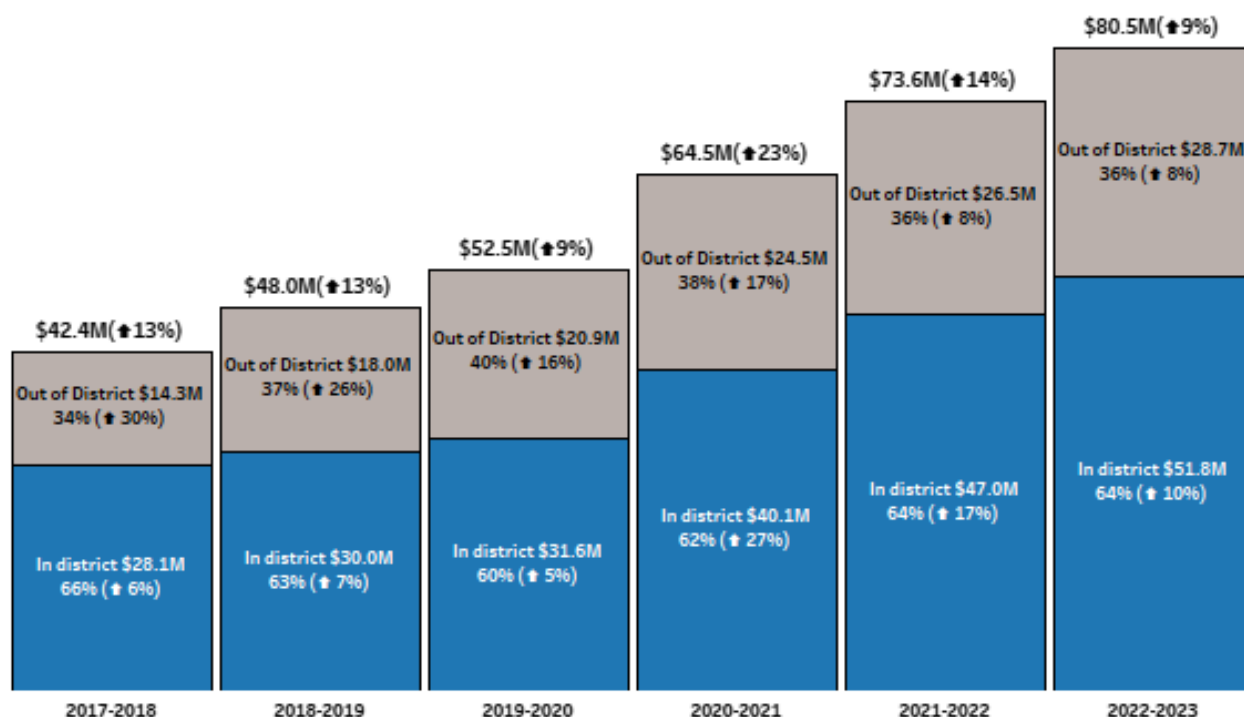
### Special Education Expenditures Outplaced and In-District by District (2022-23)





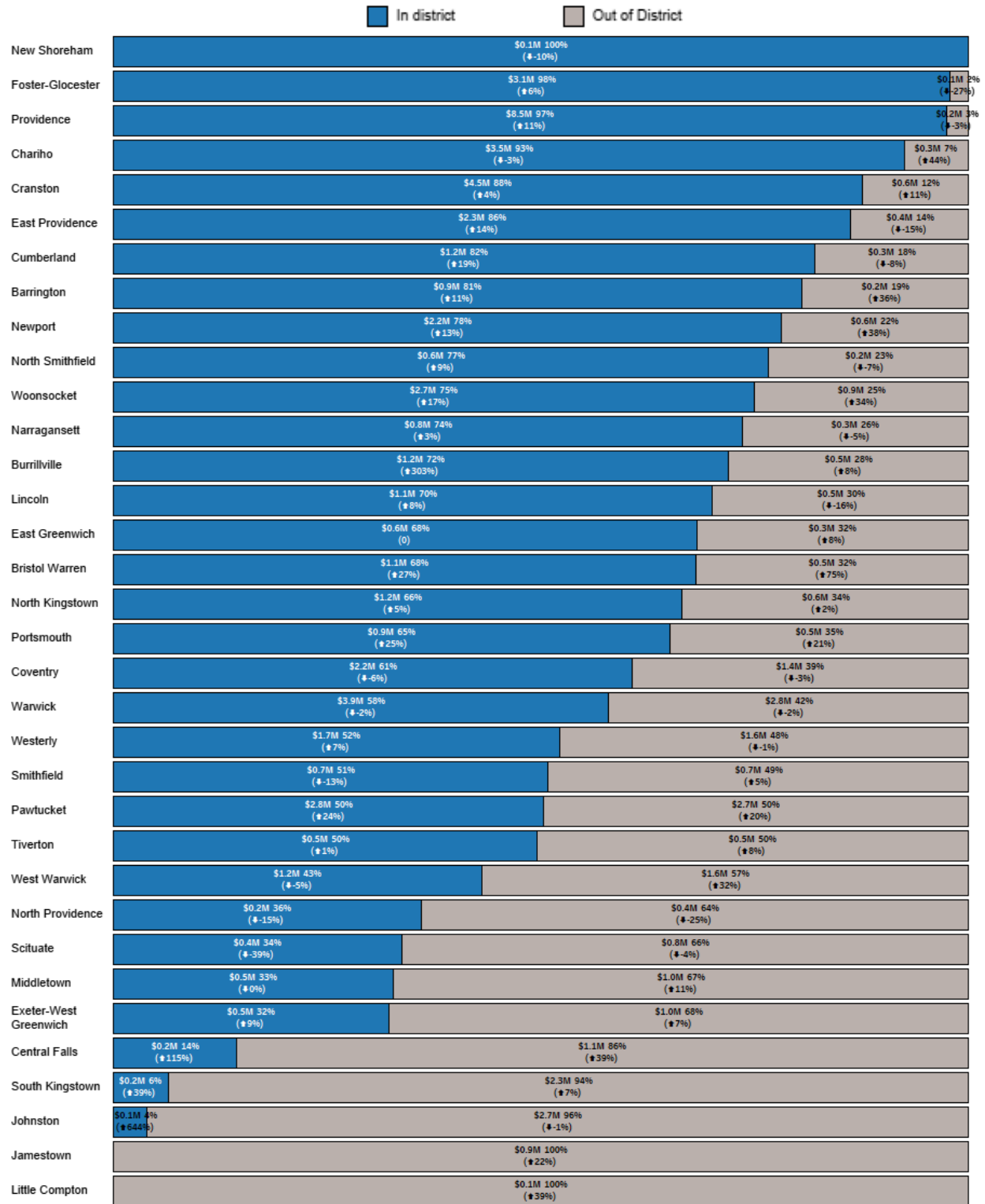
CTE expenditures also consist of what districts spend on their CTE programs and tuition and transportation for students who enroll in CTE programs other districts offer. The graph below shows the five-year trend in and out-of-district CTE expenditures. CTE expenditures in the district in 2021-22 and 2022-23 have grown faster than out of the district. This trend contrasts with the previous years, where out-of-district CTE expenditures increased much more than in-district expenditures. This reflects districts starting to invest more in their CTE programs to keep the students enrolled in the district rather than paying out-of-district tuition.

*CTE Expenditures In-District and Out-of-District*



The graph below shows the district's share of in and out-of-district CTE expenditures and the percentage change between 2021-22 and 2022-23. Some districts, such as Central Falls, South Kingstown, and Johnston, have a high share of out-of-district CTE expenditures. These and other districts are considerably increasing their in-district CTE expenditures to grow their programs and keep students in the district.

## CTE Expenditures In-District and Out of District by District (2022-23)

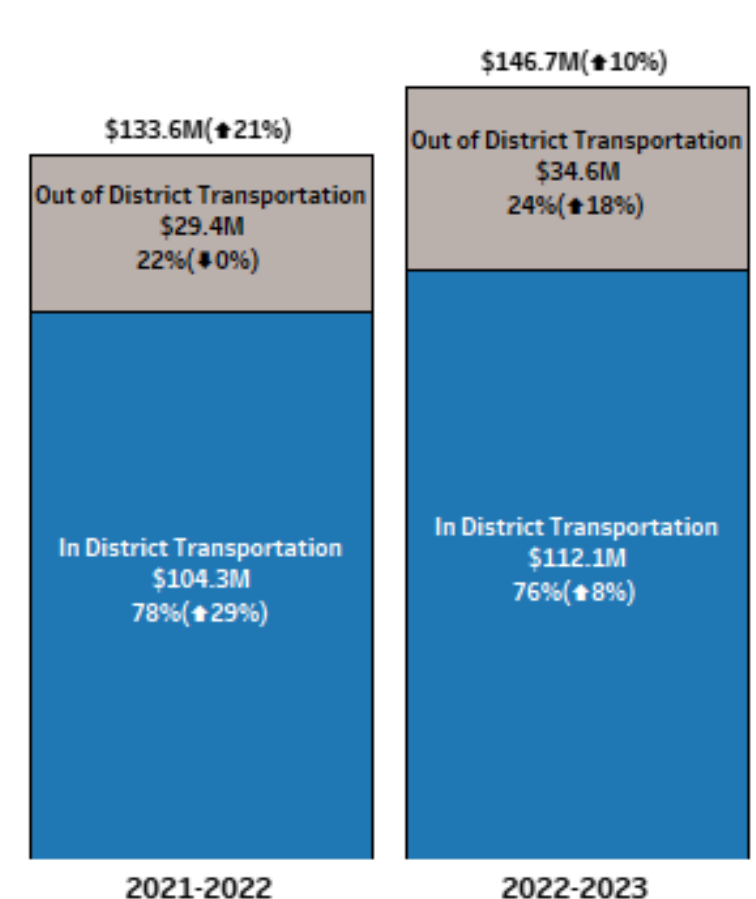


## Transportation Expenditures

The 2022-23 fiscal year has seen a notable increase in transportation expenditures, particularly in costs associated with out-of-district placements. This trend reflects the growing demand for specialized educational services that are not available within all district boundaries. The increase in transportation costs places additional financial pressure on LEAs, which must balance these expenses with other critical educational investments. The need for efficient management of transportation resources and careful planning for out-of-district placements is more crucial than ever to ensure that all students have access to appropriate educational settings while maintaining fiscal responsibility.

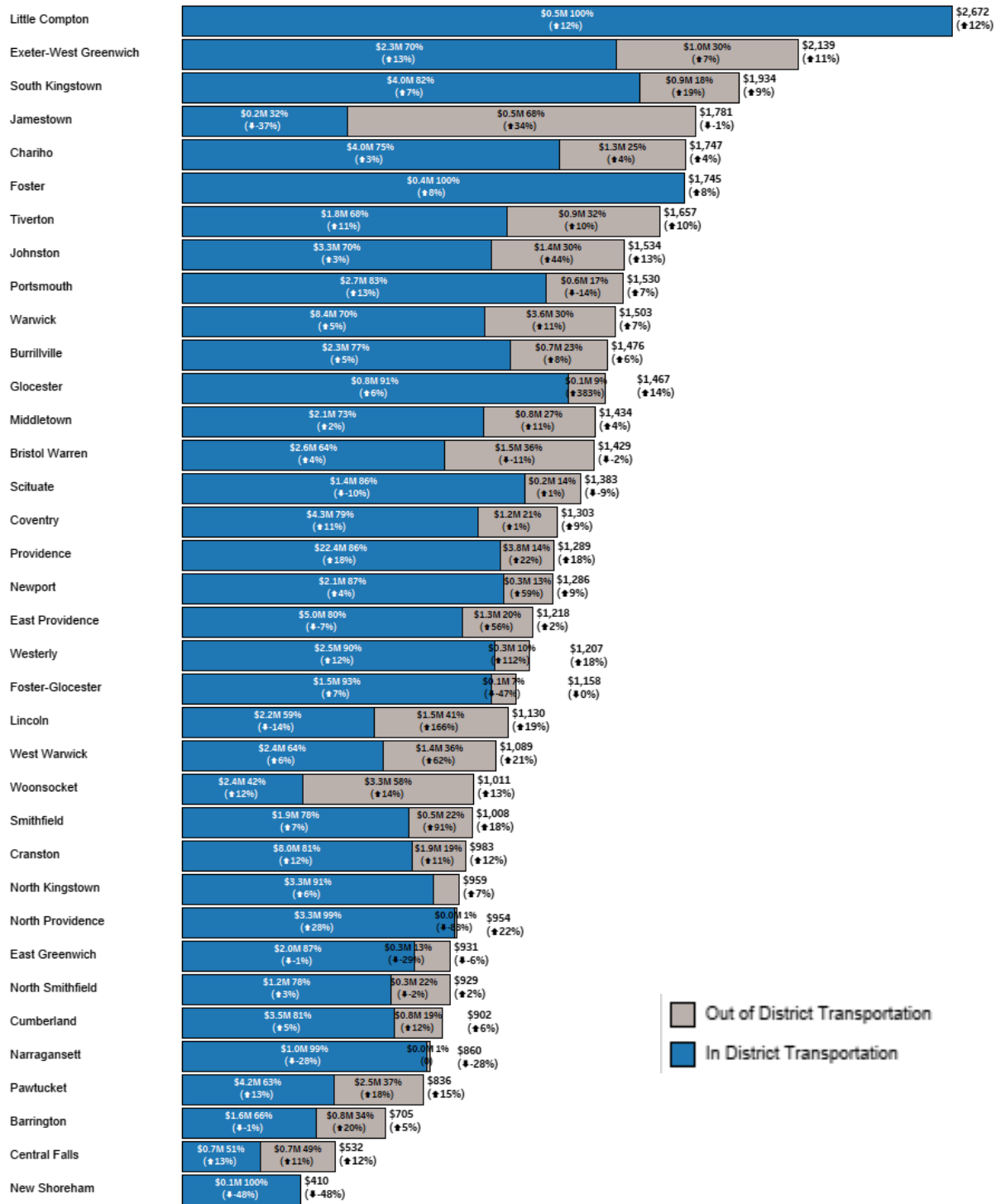
Districts transport students to their in-district schools and are also responsible for transporting outplaced students and some of their students attending private schools or CTE programs outside the district. Previously, we referenced student transportation services expenditures of districts in 2022-23 were \$125 million, an increase of 11% from the previous year. This section includes all transportation expenditures and differentiates between in and out-of-district transportation. In 2022-23, 24% of the total transportation expenditures were out of the district, an 18% increase from the previous year.

### Transportation Expenditures In-District and Out of District



The graph below displays the transportation per pupil expenditures for each district. It also shows the share of in and out-of-district transportation expenditures and how they change between 2021-22 and 2022-23.

*Transportation Per Pupil Expenditures In-District and Out of District by District (2022-23)*



## Expenditures by School Level

One of the features of the Uniform Chart of Accounts is that it allows the identification of expenditures by locations within an LEA. This means detailed spending information on individual schools in the district and different district locations (i.e., different district offices) is available. The table below shows the expenditures per pupil for districts in Rhode Island by school level in 2022-23 and the one-year percentage change. Per pupil expenditures in elementary schools were slightly higher than middle and high school expenditures, primarily due to smaller class sizes.

### School Per Pupil Expenditures (2022-23)

Elementary Schools		Middle Schools		High Schools	
PPE	1 Year % Change	PPE	1 Year % Change	PPE	1 Year % Change
\$18,571	4.9%	\$18,051	6.8%	\$18,051	5.3%

Note: Preschool expenditures included in Elementary Schools and CTE Centers expenditures included in High Schools

We have shown that students eligible for free and reduced lunch, multilingual learners, and differently-abled students are not evenly distributed across the state, with some districts serving a higher share of these students. Similarly, student subgroups with different needs are not evenly distributed between the schools in the districts. Some schools in each district have a higher share of free and reduced students, differently abled students, and multilingual students and provide additional services to serve the needs of these students. To assess whether this is the case, we adopted a measure of school funding progressivity developed by the [Urban Institute](#) that estimates average spending on students eligible for free and reduced-price lunch- economically disadvantaged students- relative to non-economically disadvantaged students. We calculated a weighted average of each school's per-student funding, where the weights are the number of economically disadvantaged students in each school. We then ran the same calculation weighted by the number of non-economically disadvantaged students. Our progressivity measure is the difference between the average spending for non-economically and economically disadvantaged students. For example, an estimate of \$100 implies that, on average, economically disadvantaged students attend schools that spend \$100 more per pupil than the schools attended by non-economically disadvantaged students. Both economically disadvantaged and non-economically disadvantaged students are enrolled in every school—the measure estimates whether economically disadvantaged students tend to enroll in schools with higher (or lower) spending than non-economically disadvantaged students.

The tables below show the overall progressivity index in Rhode Island's districts in 2022-23 for all elementary, middle, and high school levels. Schools in Rhode Island Districts across all levels, on average, spend \$647 more on economically disadvantaged students than non-economically disadvantaged students.

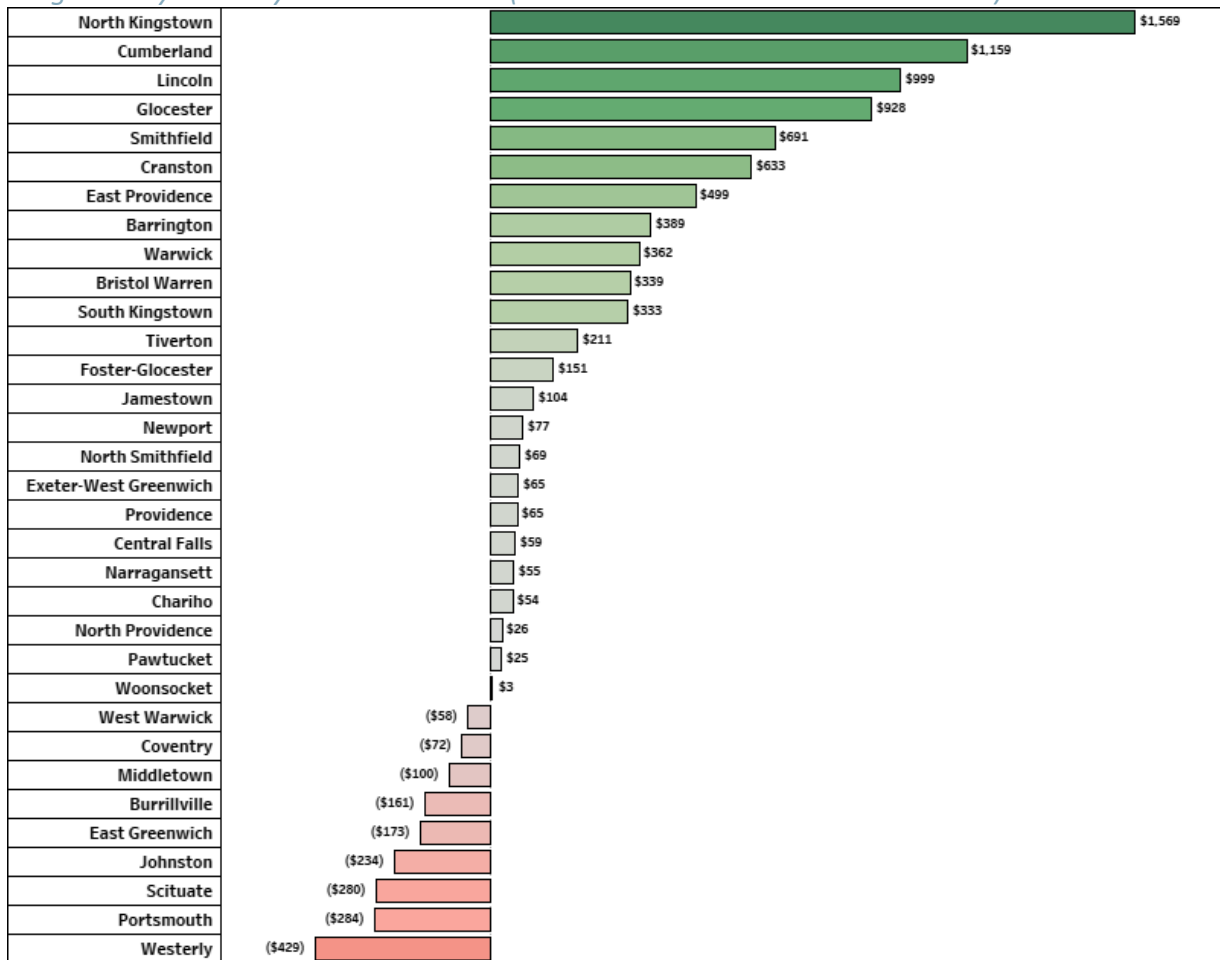
### Progressivity Index for All District Schools 2022-23 (Free and Reduced-Price Lunch Status)

Expenditures per free and reduced lunch eligible student	\$18,515	Difference \$647
Expenditures per non free and reduced lunch eligible student	\$17,868	

Note: Preschool expenditures included in Elementary Schools and CTE Centers expenditures included in High Schools

Districts in Rhode Island vary in their progressivity index. The table below shows that North Kingstown spends, on average, around \$1,600 more on economically disadvantaged students than on non-economically disadvantaged students.

### Progressivity Index by District 2022-23 (Free and Reduced-Price Lunch Status)



Note: Preschool expenditures included in Elementary Schools and CTE Centers expenditures included in High Schools

RIDE's [Resource Allocation Dashboards](#) explore the progressivity index for every LEA in Rhode Island at all school levels. It includes a series of graphs and tables that allow users to explore how Local Education Agencies (LEAs) allocate resources between the schools in the LEA. For LEAs with

just one school, it allows users to compare with other LEAs with only one school. This set of dashboards included the progressivity index by school level for each LEA and a series of dashboards to dig deeper into how each LEA allocated monetary resources and staff between schools and how it relates to student demographics, teacher characteristics, source of funds, and assessment outcomes.

## *Federal COVID Relief Expenditures*

With the ESSER funding ending September 30, 2024, a key concern for LEAs is the sustainability of programs initiated or expanded through these federal resources. Programs addressing learning recovery, mental health support, and digital access were significantly bolstered by ESSER funds. As these funds diminish, LEAs must evaluate which initiatives have proven most effective and seek alternative funding sources to sustain them. This transition period will require careful assessment of program outcomes and community needs, alongside strategic budgeting, to ensure that critical supports for students and staff do not lapse. The state's role in guiding LEAs through this transition will be crucial in maintaining educational equity and quality.

This section explores how Rhode Island districts have spent the federal dollars received to provide relief from the effects of the COVID-19 pandemic. These federal relief dollars are mostly Elementary and Secondary School Emergency Relief (ESSER) set aside by the US Congress in three pieces of legislation: Coronavirus Aid Relief and Economic Security Act (CARES Act) – ESSER I, Coronavirus Response and Relief Supplemental Appropriation (CCRSA Act – ESSER II), and American Rescue Plan (ARP Act – ESSER III). In addition to ESSER funds, districts have received additional COVID federal relief dollars such as FEMA funding, ARP IDEA, and ARP Preschool, among others. The table below displays the total federal COVID relief expenditures reported by Rhode Island districts between 2019-20 and 2021-23. RIDE tracks the federal relief dollars expended by districts and publishes regularly updated information in this [dashboard](#). Note that while all the preceding tables excluded capital projects, the tables in this section include capital projects to provide a complete picture of how districts used these funds.

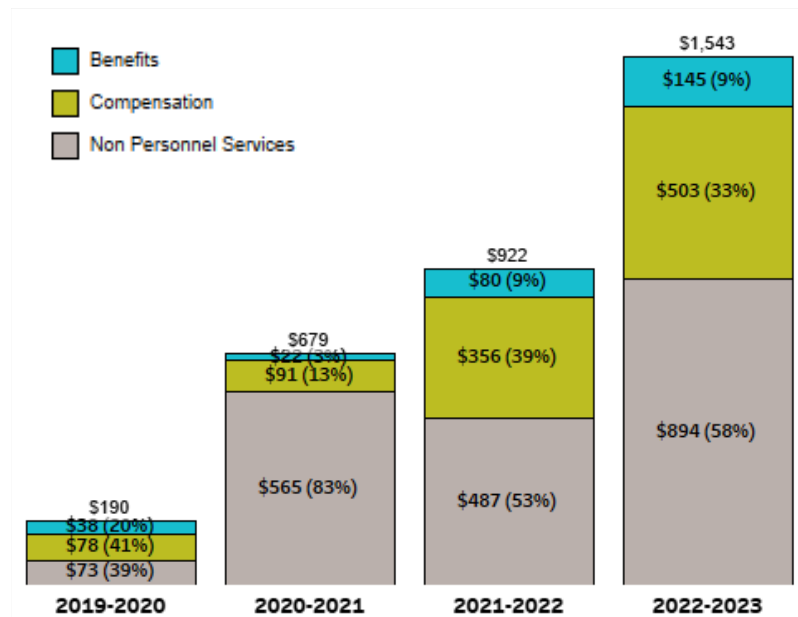
### *Federal COVID Relief Funds Expenditures by Fund Type (All LEAs)*

	2019-2020	2020-2021	2021-2022	2022-2023
<b>CARES - ESSER I</b>	<b>27,550,077</b>	<b>87,728,009</b>	<b>3,802,683</b>	<b>1,520,972</b>
<b>CCRSA - ESSER II</b>		<b>5,685,481</b>	<b>89,636,846</b>	<b>62,187,844</b>
<b>ARP - ESSER III</b>			<b>28,162,239</b>	<b>140,104,791</b>
<b>Other COVID Relief</b>			<b>8,511,668</b>	<b>10,502,549</b>
<b>Grand Total</b>	<b>27,550,077</b>	<b>93,413,490</b>	<b>130,113,436</b>	<b>214,316,157</b>

The graph below displays the trend of federal COVID relief expenditures by object. Notice that federal COVID relief expenditures are mostly on non-personnel services, unlike districts' overall spending, which are overwhelmingly personnel-related and are generally ongoing expenses. Districts must assess sustainability beyond the ESSER funding period for initiatives or programs

funded with COVID relief funds. Personnel expenditures added with federal COVID relief funds will need to be cut or funded by a different source once the ESSER funds expire.

### *Federal COVID Relief Funds Expenditures Per Pupil by Object*

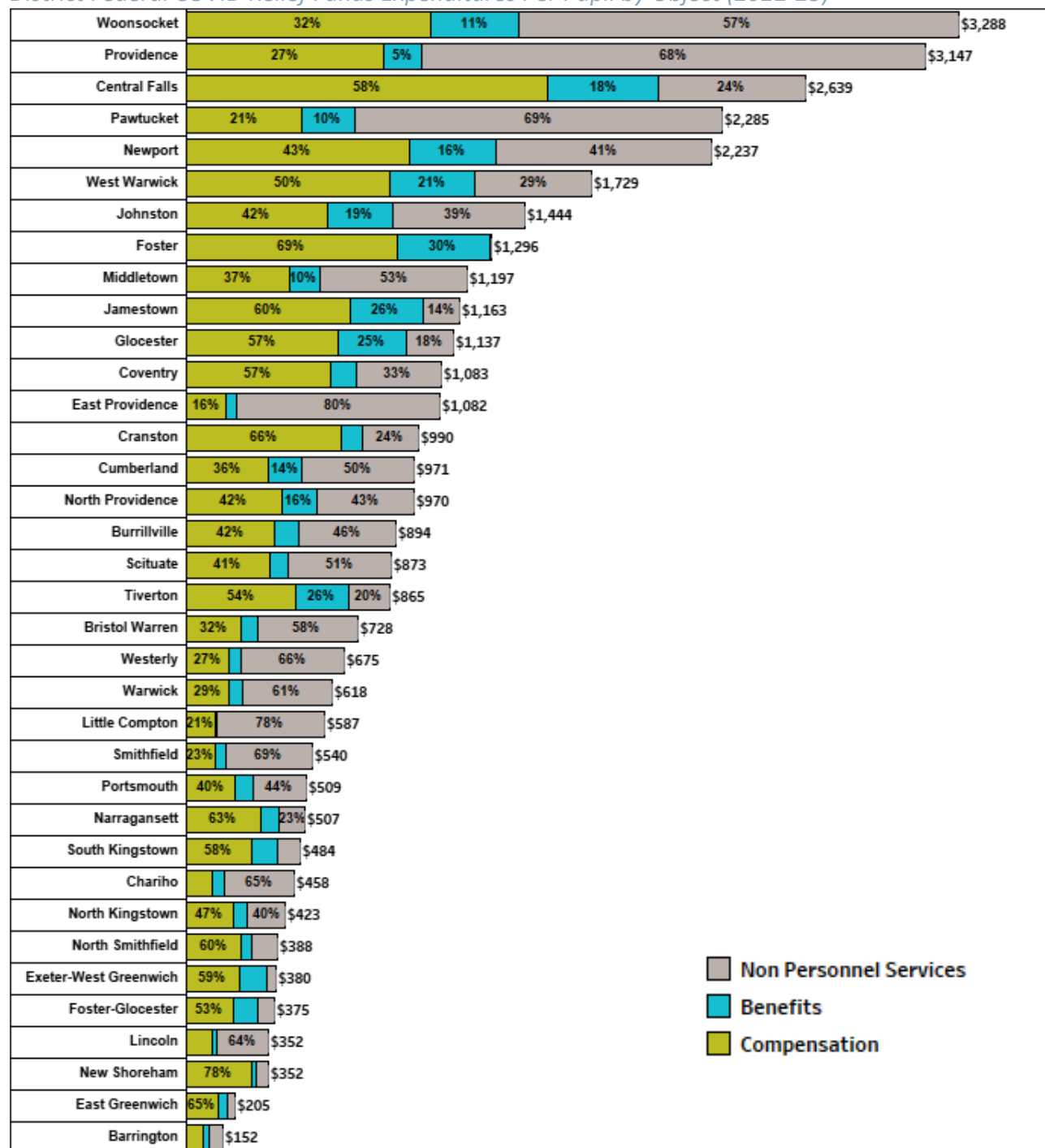


The graph below shows a wide variation between districts in the amount of COVID relief federal funds spent in 2022-23. The range in per pupil distribution is explained by RIDE distributing more funds to districts with higher needs, which were hit hardest by the pandemic. Newport is at the top of the graph with more than \$3,000 per pupil COVID relief federal funds expenditures in 2022-23; other districts with higher needs received a higher per pupil amount but spent it at a different pace.

The graph also displays how districts spent the COVID relief federal funds by object in 2022-23. Again, there are essential differences between districts, with some districts, like Foster, spending almost all their funds on personnel-related expenditures and other districts, like East Providence, paying only a tiny share of their funds on personnel. Districts with higher shares of personnel expenditures should be very cautious with their planning not to "fall off the fiscal cliff" when the Federal COVID relief funds run out.



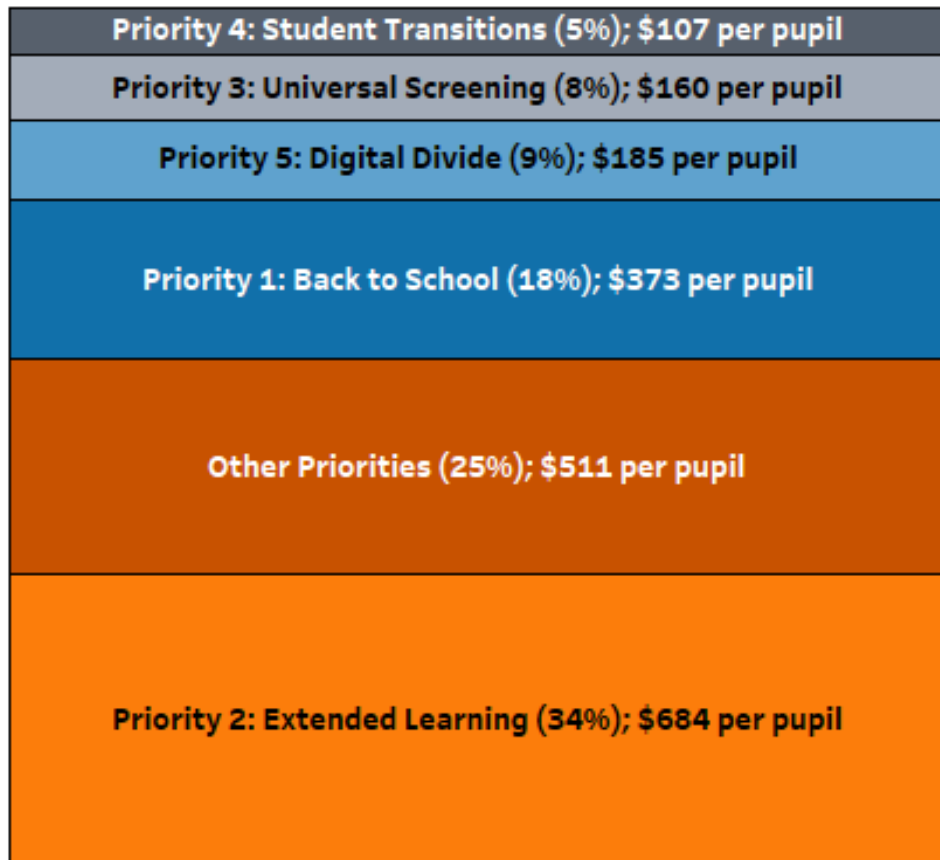
### District Federal COVID Relief Funds Expenditures Per Pupil by Object (2022-23)



In response to the COVID-19 pandemic, RIDE launched the Learning, Equity & Accelerated Pathways (LEAP) Task Force, a diverse committee of 36 parents, state and local leaders, education experts, and community members who, over two months, engaged in an evidence-based process relying on data and the knowledge of national education experts. The LEAP Task Force identified five priorities to accelerate the recovery, and RIDE created UCOA sub funds to track ESSER spending by priority. LEAs have spent \$2,020 ESSER II and III funds per pupil between 2020-21 and 2022-2023). Around 34% of these expenditures were for extended learning opportunities such as before- and after-school programs and summer learning.

*ESSER Expenditures by LEAP Priorities (2020-21 to 2022-23)*

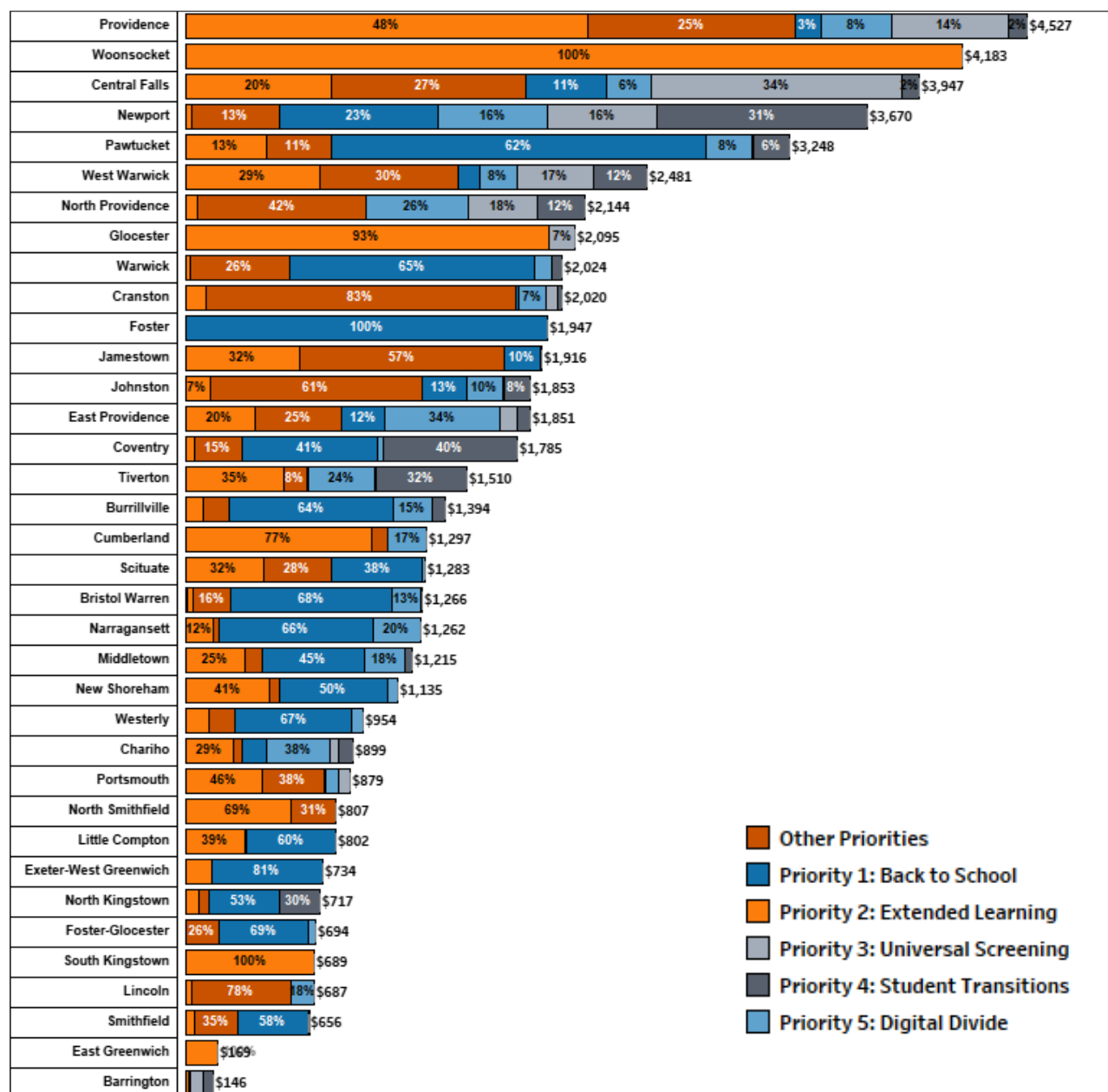
**\$2,020 per pupil**



Note: Uses 2022-23 ADM for per-pupil calculation

Districts have spent their ESSER funds to focus on different priorities. While districts such as Woonsocket dedicated all their ESSER II and III funds to extended learning opportunities, Foster focused on back-to-school initiatives to ensure vulnerable and unengaged students return safely to classrooms. Some districts decided to focus on other priorities, such as closing the digital divide and universal screening or supporting student transitions across grades and systems.

### ESSER III Per Pupil Expenditures by LEAP Priorities (2020-21 to 2022-23)



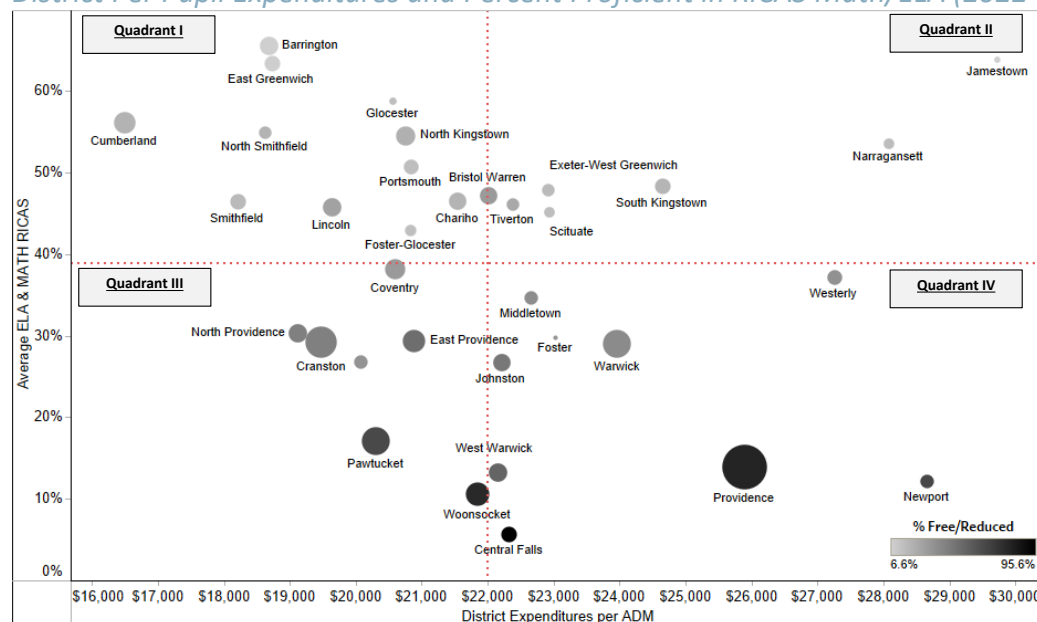
Note: Uses 2022-23 ADM for per-pupil calculation

## PPE and Student Outcomes

This section explores the correlation between per-pupil expenditures and student outcomes as measured by RICAS results. Districts spending more per pupil do not necessarily have better results than districts with lower spending per pupil. This does not mean that increased spending does not improve student outcomes. Multiple additional factors associated with student outcomes mediate the relationship with per-pupil expenditures (i.e., student, family, and neighborhood characteristics) that are not included in this analysis and must be considered before making conclusions. Some subpopulations of students have historically been underserved and have higher needs for additional levels of support.

The scatter plot below displays each district's 2022-23 per pupil expenditures and the percentage of students proficient in the 2022-23 RICAS ELA and Math tests. The shade of the bubbles represents the percentage of disadvantaged students, and the size represents student enrollment. The graph also includes a vertical dotted line representing the average per pupil expenditure and a horizontal dotted line representing the average 2021-22 RICAS Math and ELA proficiency levels, dividing the graph into four quadrants. Quadrant I includes districts with lower than average expenditures per pupil and higher than average RICAS results, Quadrant II includes districts with higher than average expenditures per Pupil and RICAS results, Quadrant II includes districts with lower than average per pupil expenditures and RICAS results. Quadrant IV includes districts with higher than average per pupil expenditure and lower than average RICAS results.

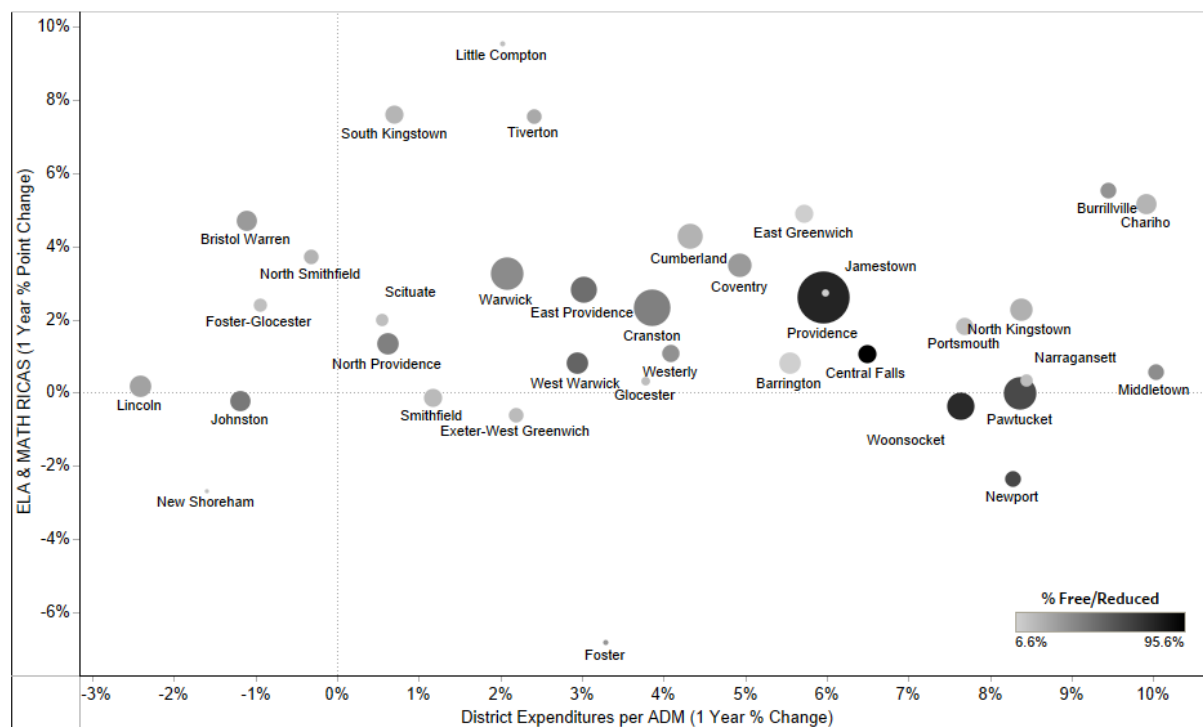
*District Per Pupil Expenditures and Percent Proficient in RICAS Math/ELA (2022-23)*



Notes: Excluding tuition to other LEAs. Little Compton and New Shoreham are not included due to their high per pupil expenditures. Both these districts are in Quadrant II.

The scatter graph below displays the one-year percentage change in per pupil expenditures and the one-year percentage point change in average ELA and Math RICAS proficiency. There is no apparent correlation between the districts that increased their per pupil expenditures in 2022-23 and improved their RICAS results.

*Percentage Change in District Per Pupil Expenditures and Percent Proficient in RICAS Math/ELA (2021-22 to 2022-23)*



## Public Schools of Choice

Unless otherwise noted, previous analyses have focused on traditional LEAs and excluded the public schools of choice. This section focuses exclusively on this subgroup of LEAs, which consists of State-operated LEAs, local charters (operated by districts), and other public schools of choice. The table below shows the total expenditures, number of LEAs, and ADM by type of LEA for 2020-21 and 2022-23. The enrollment increase is due to one charter (Excel Academy), one new collaborative (YouthBuild Preparatory Academy), and the continued expansion of existing charters. The 2022-23 public schools of choice expenditures were 14.6% higher than the 2021-22 expenditures (enrollment grew 6.3%).

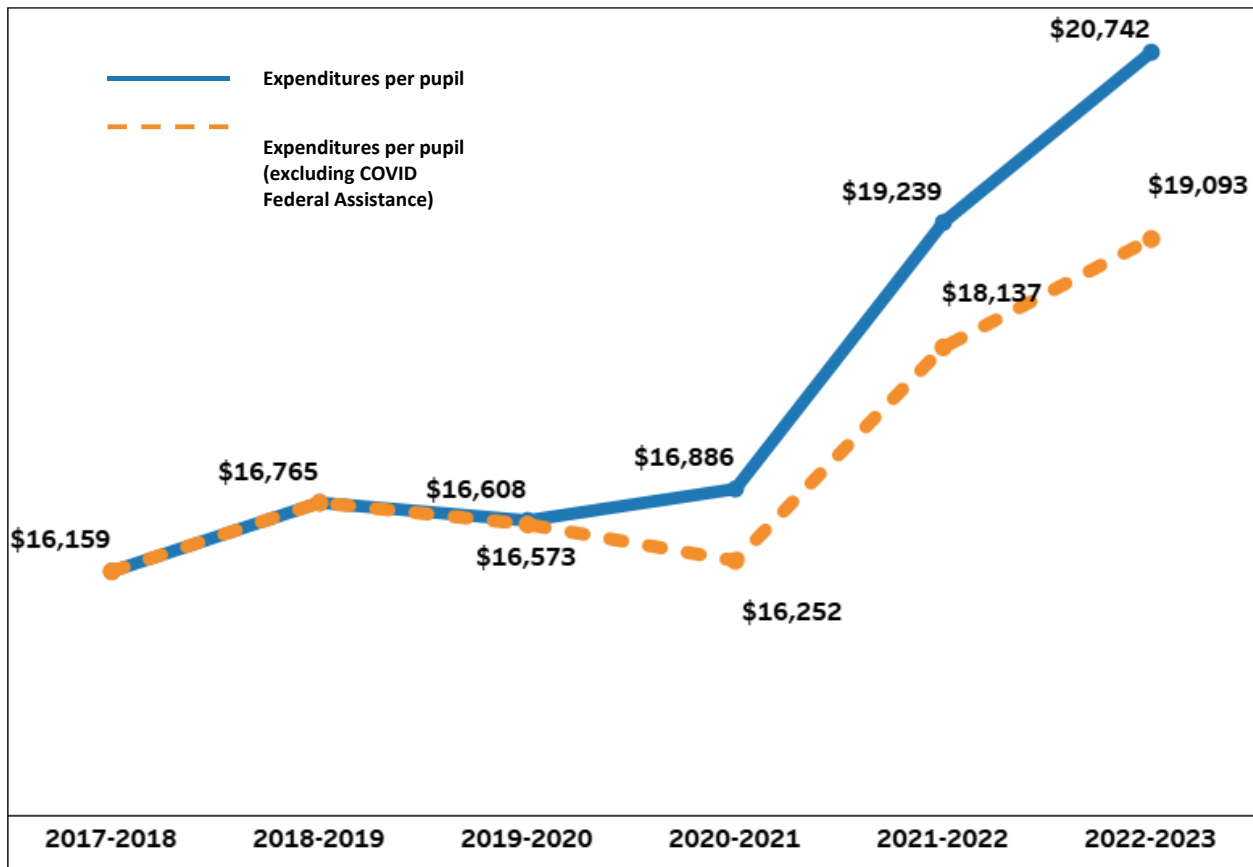
### Number of LEAs, Expenditures, and ADM by Public School of Choice Type

	School Year							
	2021-2022				2022-2023			
	# LEAs	ADM	\$	% Change from Previous Year	# LEAs	ADM	\$	% Change from Previous Year
Charter School	22	10,519	\$194M	27.6%	23	11,286	\$220M	13.3%
State Operated	3	1,765	\$45M	7.6%	3	1,772	\$52M	14.5%
Other	3	1,002	\$17M	2.8%	4	1,061	\$21M	29.8%
Grand Total	28	13,286	\$256M	21.7%	30	14,118	\$293M	14.6%

Note: Other category includes local charters and the Urban Collaborative Accelerated Program (UCAP)

The per pupil expenditures of public schools of choice in 2022-23 were \$20,742, up 8% from the previous year. The line graph below shows the historical expenditures per pupil of public schools of choice with and without COVID-19 relief federal assistance.

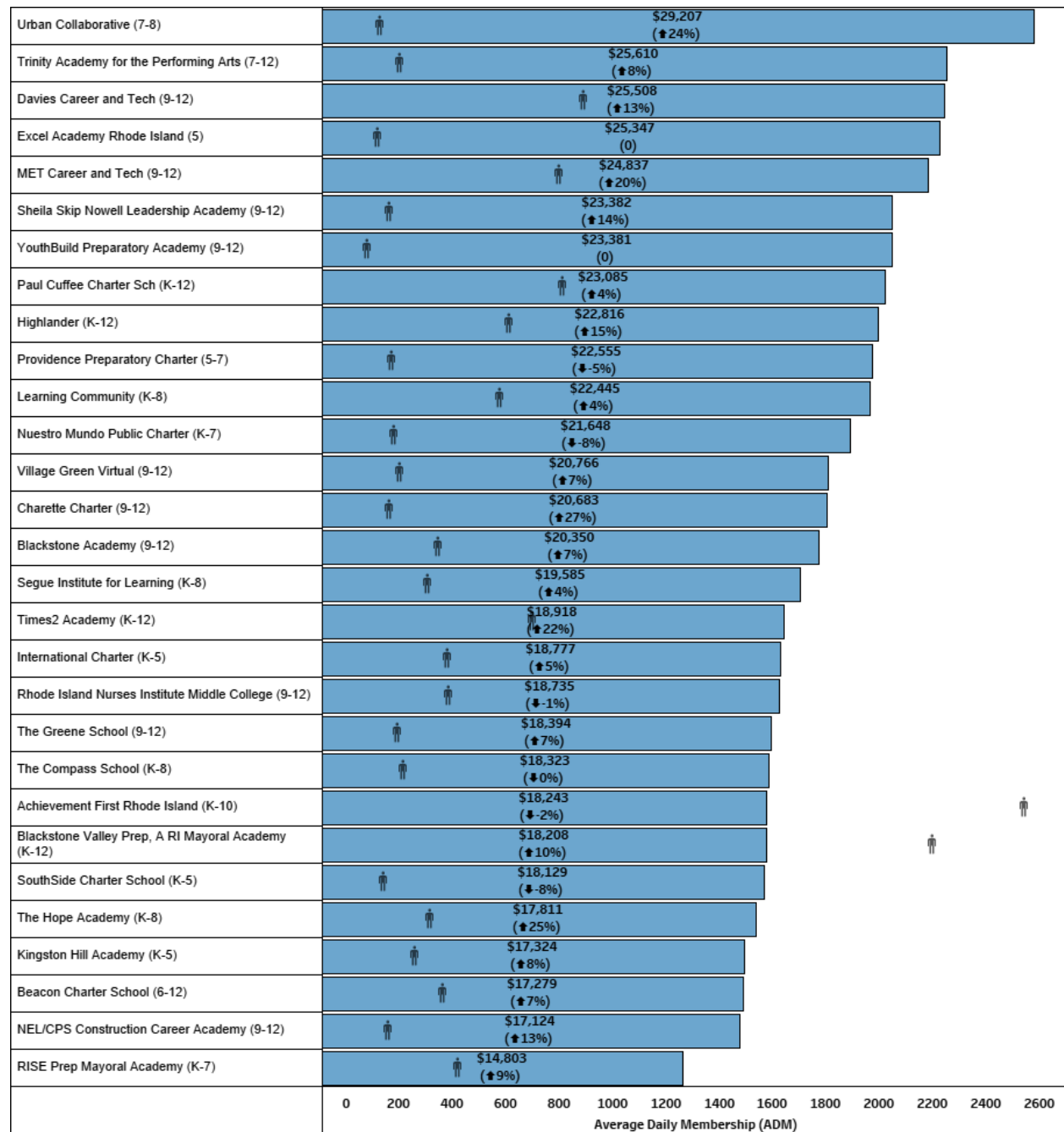
### Public Schools of Choice Expenditures per Pupil and COVID Federal Assistance Funds



Note: Excluding Capital Projects and Debt Service

The graph below displays the 2022-23 per pupil expenditures of the public schools of choice and the one-year per pupil expenditures percentage change. Four LEAs spent more than \$25,000 per pupil, and RISE Prep Mayoral Academy spent the least (\$14,803), a range of more than \$10,000.

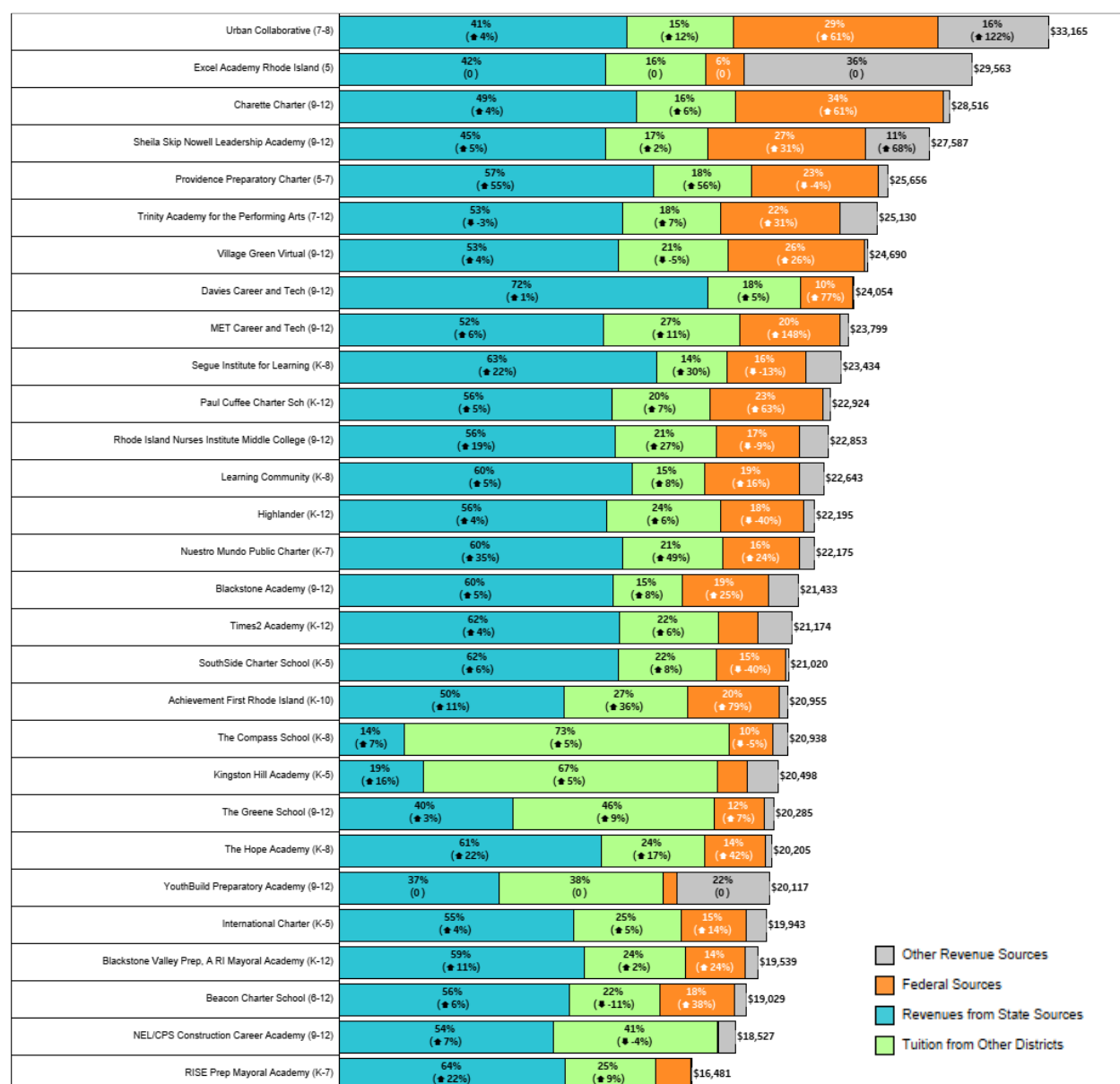
*Expenditures per pupil, enrollment, and COVID Federal Assistance Funds by Public Schools of Choice (2022-23)*



Note: Excludes RI School for the Deaf (\$115,421 PPE)

Public schools of choice are funded mainly by state sources (54% of the total). Public schools of choice do not directly get local tax revenue like traditional LEAs. Alternatively, they receive revenue from tuition paid by the sending districts (24% of the total). In addition, public schools of choice also generally have a more diversified revenue stream than traditional school districts, as they receive a larger share of revenue in the form of tuition from other sources, contributions and donations from private sources, and investment income. The graph below displays the 2023-23 Public Schools of Choice revenues per pupil by revenue source and the one-year percentage change in revenues for each category.

*Revenues per Pupil of Public Schools of Choice by Source (2021-22)*



Note: Excluding Capital and Debt Service Funds



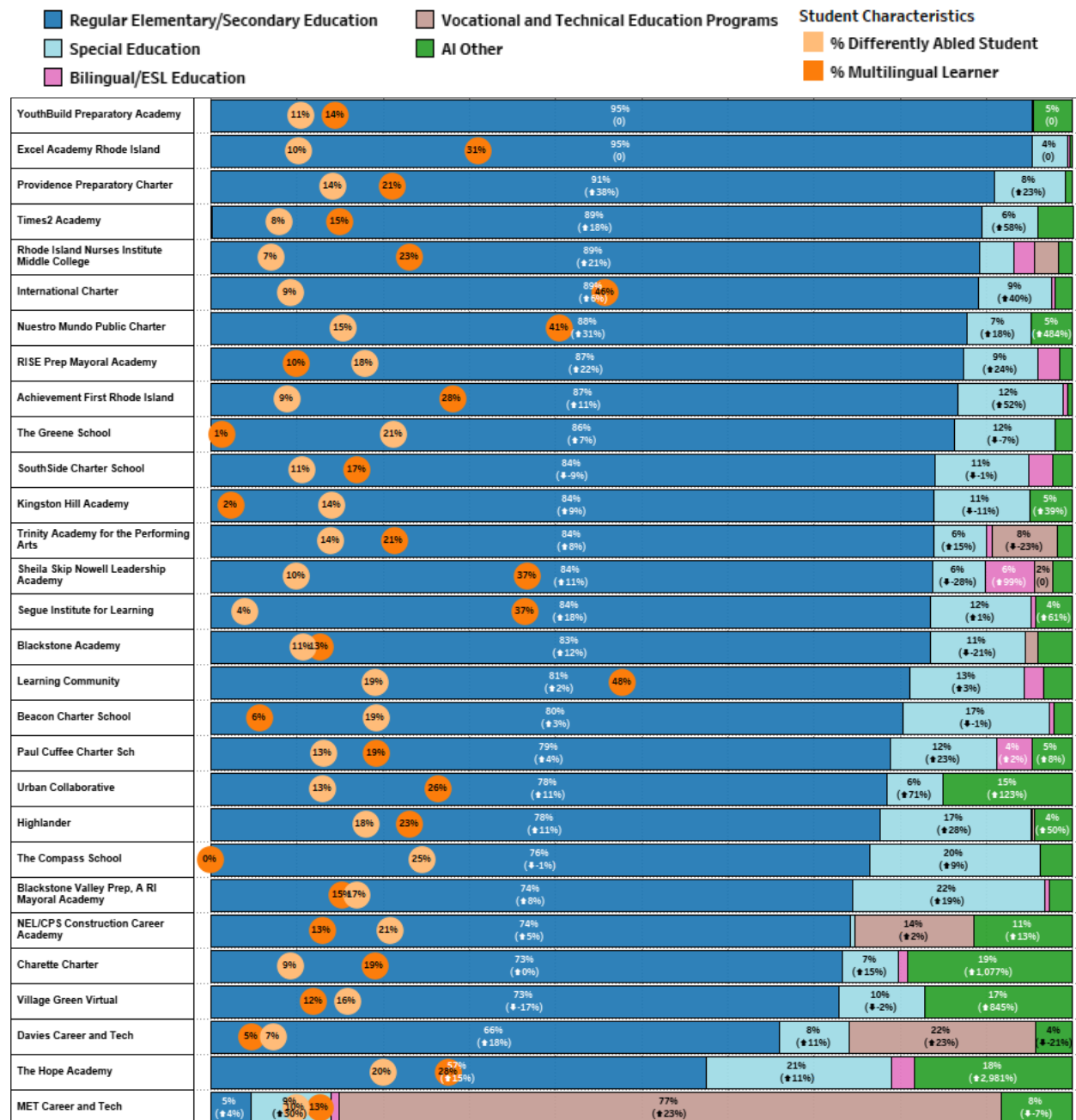
In 2022-23, Public Schools of choice spent 46% of their resources on instruction, 23% on operations, 16% on instructional support, and 11% on leadership. The graph below displays the 2022-23 Public Schools of Choice expenditures per pupil by function.

### Expenditures of Public Schools of Choice by Function (2022-23)

	Instruction	Instructional Support	Operations	Leadership	Non-Operating Commitments
NEL/CPS Construction Career Academy	61% (▲5%)		9% (▲5%)	20% (▲1%)	9% (▲28%)
SouthSide Charter School	59% (▲1%)	11% (▲49%)	16% (▲15%)	9% (▲7%)	6% (▲6%)
Kingston Hill Academy	59% (▲9%)	10% (▲3%)	18% (▲0%)	13% (▲17%)	
The Compass School	56% (▲2%)	15% (▲0%)	20% (▲4%)	8% (▲2%)	
Times2 Academy	55% (▲7%)	9% (▲56%)	24% (▲32%)	10% (▲33%)	
Davies Career and Tech	53% (▲16%)	16% (▲33%)	26% (▲19%)		
Beacon Charter School	50% (▲2%)	19% (▲14%)	19% (▲7%)	11% (▲2%)	
International Charter	50% (▲12%)	21% (▲9%)	21% (▲1%)	7% (▲1%)	
Blackstone Valley Prep, A RI Mayoral Academy	50% (▲7%)	16% (▲24%)	22% (▲21%)	9% (▲9%)	
Blackstone Academy	50% (▲2%)	22% (▲19%)	16% (▲33%)	10% (▲8%)	
Learning Community	49% (▲5%)	19% (▲0%)	13% (▲13%)	17% (▲2%)	
Paul Cuffee Charter Sch	48% (▲4%)	19% (▲4%)	20% (▲5%)	12% (▲19%)	
Trinity Academy for the Performing Arts	47% (▲6%)	16% (▲15%)	31% (▲2%)	5% (▲2%)	
Providence Preparatory Charter	47% (▲61%)	12% (▲11%)	22% (▲31%)	17% (▲38%)	
MET Career and Tech	46% (▲29%)	22% (▲29%)	23% (▲2%)	9% (▲3%)	
Nuestro Mundo Public Charter	46% (▲40%)	10% (▲5%)	28% (▲54%)	15% (▲9%)	
Urban Collaborative	45% (▲32%)	22% (▲25%)	9% (▲40%)	24% (▲68%)	
Highlander	45% (▲19%)	21% (▲11%)	23% (▲12%)	8% (▲3%)	
RISE Prep Mayoral Academy	44% (▲39%)	25% (▲3%)	18% (▲23%)	12% (▲7%)	
Rhode Island Nurses Institute Middle College	43% (▲13%)	23% (▲18%)	20% (▲35%)	15% (▲39%)	
The Hope Academy	42% (▲3%)	20% (▲27%)	29% (▲230%)	7% (▲1%)	
Village Green Virtual	40% (▲25%)	12% (▲9%)	30% (▲124%)	18% (▲16%)	
Achievement First Rhode Island	39% (▲17%)	13% (▲15%)	33% (▲9%)	13% (▲14%)	
Sheila Skip Nowell Leadership Academy	37% (▲19%)	33% (▲12%)	11% (▲4%)	19% (▲5%)	
The Greene School	36% (▲4%)	21% (▲7%)	25% (▲15%)	17% (▲9%)	
Segue Institute for Learning	35% (▲3%)	34% (▲43%)	16% (▲33%)	10% (▲17%)	
Charette Charter	33% (▲4%)	24% (▲32%)	31% (▲175%)	12% (▲30%)	
Excel Academy Rhode Island	26% (0)	12% (0)	35% (0)	25% (0)	
YouthBuild Preparatory Academy	16% (0)	16% (0)	44% (0)	24% (0)	

In 2022-23, Public schools of choice spent 74% of their funds on regular education programs, 14% on special education, and 7% on CTE. The Met and Davies Career and Technology explain the high share of expenditures in CTE programs. The graph below displays the 2022-23 Public Schools of Choice expenditures per pupil by program.

*Expenditures of Public Schools of Choice by Program (2022-23)*

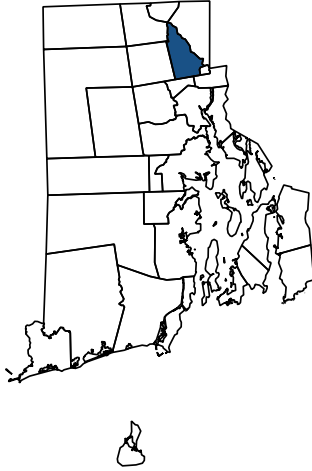


## Appendix I: Sample BEP Profile

The Basic Education Program (BEP) Profiles provide a comprehensive overview of each LEA. These profiles compile essential documents highlighting key aspects of the LEA's educational and financial status. The components of the BEP Profile include:

- ❖ **LEA Financial Infographic**
- ❖ **LEA Report Card:** An annual summary of several relevant LEA metrics, which include accountability, assessments, and educator data. . \*NOTE: Due to timing, the PPE reported in the LEA Report Card may differ from figures in other documents, as it reflects the data from the previous fiscal year.
- ❖ **LEA Assessment Profile:** A summary of performance on state assessments disaggregated by schools and student demographics
- ❖ **LEA Financial Profile**
- ❖ **LEA Resource Allocation**

These profiles are vital for stakeholders, providing a transparent and holistic view of each LEA's adherence to the BEP. The information aids in assessing compliance, identifying trends, and supporting data-driven decision-making to ensure a high-quality education for all students in Rhode Island. A BEP Profile for each LEA can be found on the [UCOA web page](#).



### Revenues

**\$66.9M (↑ 3%)**

Other Revenues \$2.0M  
3% (↓ -14%)

Federal \$4.0M  
6% (↑ 1%)

State \$17.5M  
26% (↑ 8%)

Local Taxes \$43.3M  
65% (↑ 2%)

Traditional School District

### Schools, Students and Educators



6 Schools



3,269  
Students



1-YR Enrollment Change  
0.9%



297  
Educators



1-YR Educators Change  
1.4%

11.0  
Students per  
Educator

#### Student Characteristics

% Free/ Reduced Lunch	26%
% Multilingual Learners	3%
% Differently Abled Students	17%
% Nonwhite Students	24%

#### Educators by Type

	#	Students per
Teachers	242	14
Support Professionals	40	82
Building Administrators	12	272
District Administrators	3	1,090

Enrollment data is Average Daily Membership (ADM).. Educators data is from the Report Cards

### Expenditures

**\$66.9M (↑ 4%)**

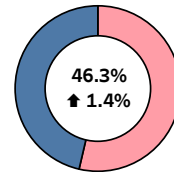
**\$19,637 per pupil\***

#### Expenditures by Function

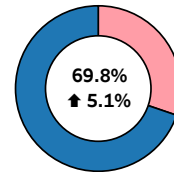
Other \$9.2M 14% (↑ 6%)
Operations \$10.3M 15% (↓ -1%)
Instructional Support \$10.8M 16% (↑ 30%)
Instruction \$36.5M 55% (↓ -2%)

Excluding Debt Service and Capital Projects  
\* Per Pupil excludes tuition to other LEAs in RI

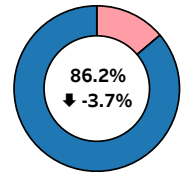
### Outcomes



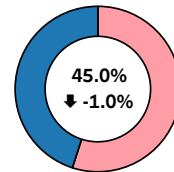
ELA RICAS Proficiency



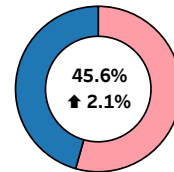
ELA SAT Proficiency



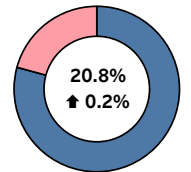
4-YR HS Graduation



Math RICAS Proficiency



Math SAT Proficiency



Chronic Absenteeism

↑ & ↓ represent 1 year % point change

### Expenditures by Object

Employee Compensation and Benefits \$50.57M 76% (↑ 4%)			
Purchased Services \$4.09M 6% (↑ 8%)	Tuition \$3.60M 5% (↓ -4%)	Supplies \$2.68M 4% (↑ 31%)	
	Student Transportation Services \$3.32M 5% (↑ 5%)	\$1.56M	

### Compensation by Job Classification

Teachers \$23.53M 66% (↑ 4%)		
Support and Operations Staff \$3.05M 9% (↓ -1%)	Aides and Other Non-Certified Staff \$2.41M 7% (↑ 2%)	Other
Therapists, Nurses, Social Workers, Psychologists \$2.94M 8% (↑ 3%)	District and School Level Administration \$2.19M 6% (↑ 3%)	

Lincoln, 2022-23

Accountability



Schools



6

Student Enrollment



3,281

Educators



297

Per Pupil Expenditure



\$19,938

ELA Proficiency



48.9%

Math Proficiency



44.8%

Science Proficiency



44.0%

4-year Graduation Rate



89.8%

Postsecondary Enrollment

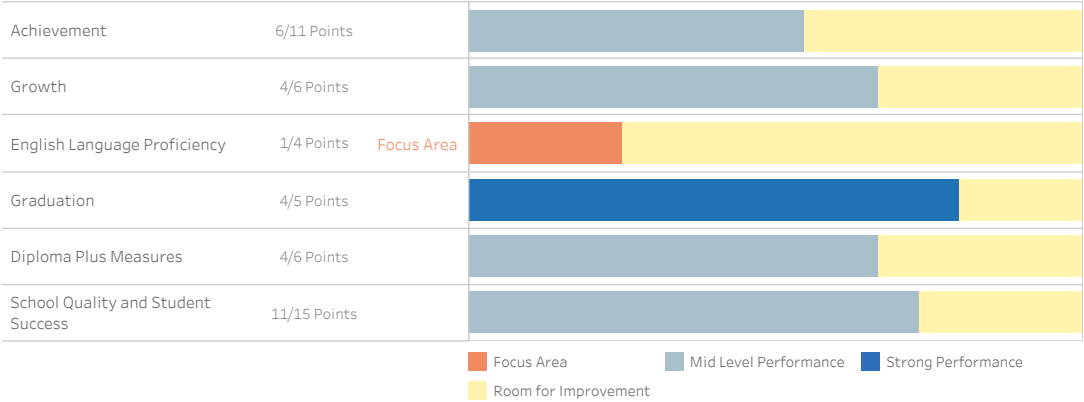


78.6%

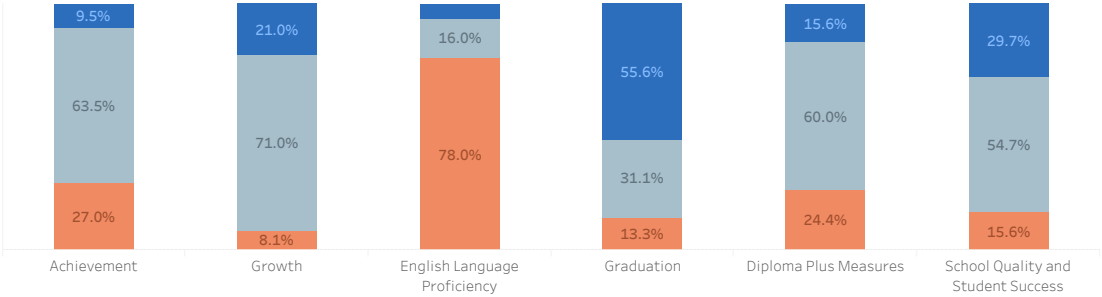


As required by the state’s Education Accountability Act of 2019, Rhode Island’s LEA accountability system will rate every public LEA, including charter LEAs, on accountability indicators, each consisting of one or more measures.

LEA Accountability - Performance by Indicator

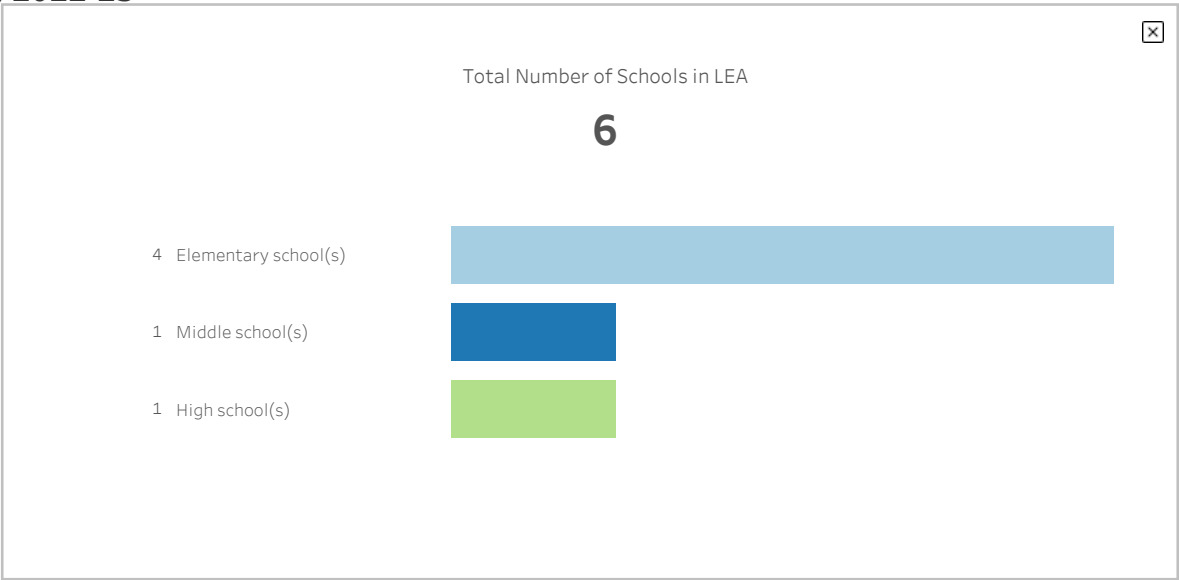


State Performance Distribution by Indicator



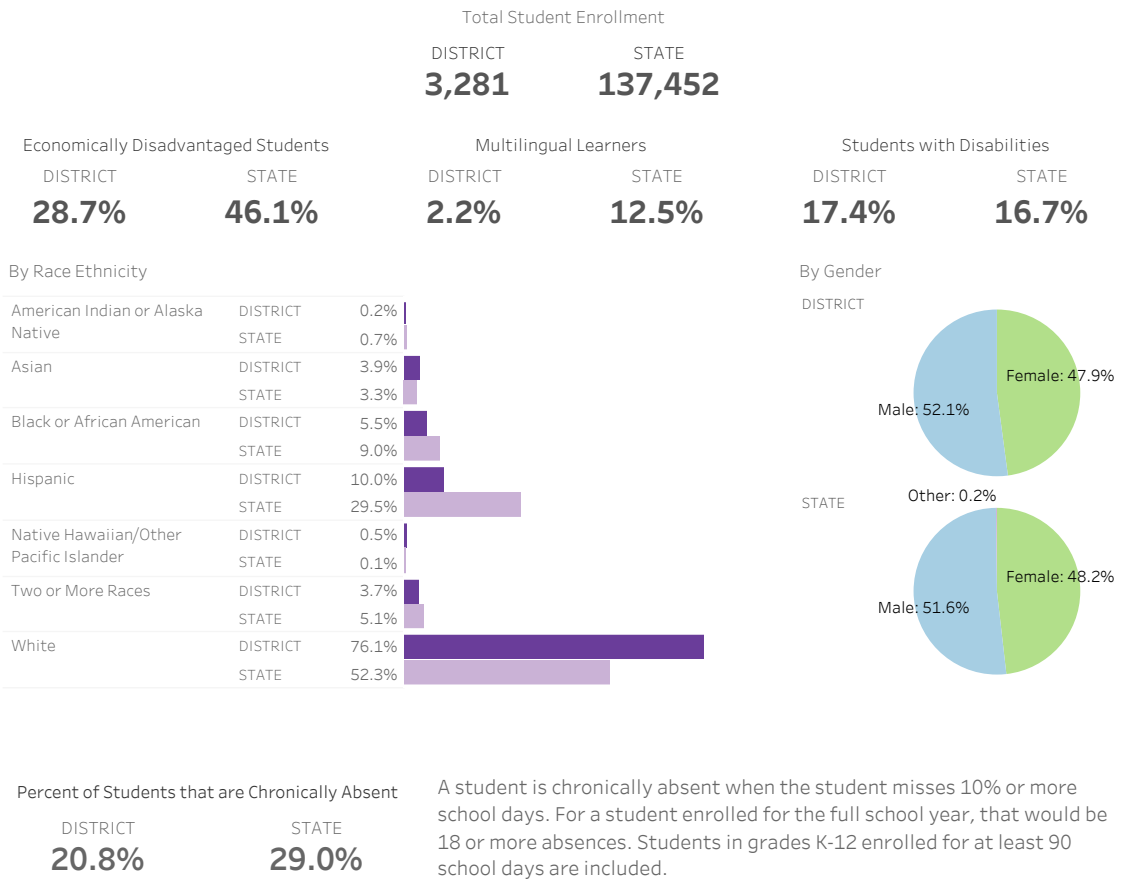
To view additional accountability data, click on the [Accountability](#) tab.

Lincoln, 2022-23



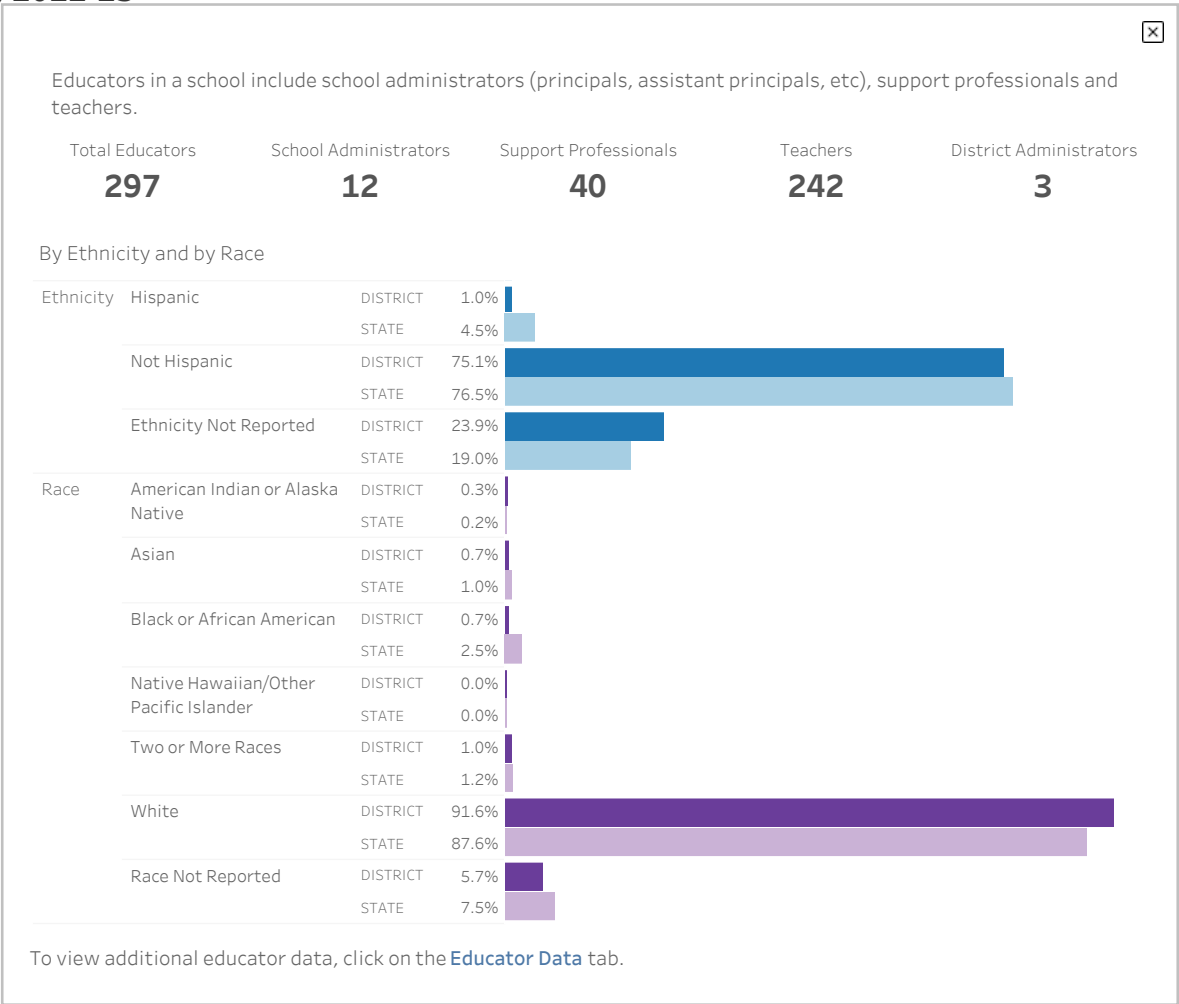


The student enrollment counts below include only students enrolled at the school on October 1st.





Lincoln, 2022-23



Lincoln, 2022-23



The per pupil expenditure data is submitted to RIDE the following year so financial data on the 2022-23 report card is from 2021-22.

Per Pupil Expenditures

DISTRICT	STATE
\$19,938	\$21,295

To view additional financial data, click on the [Finance](#) tab.



Rhode Island administers the RICAS (grades 3-8), SAT (grade 11) and DLM Alternate Assessments (grades 3-8, 11) English Language Arts (ELA) state assessments. Proficiency is the combined percentage of students Meeting Expectations and students Exceeding Expectations.

Proficiency Levels on English Language Arts State Assessments

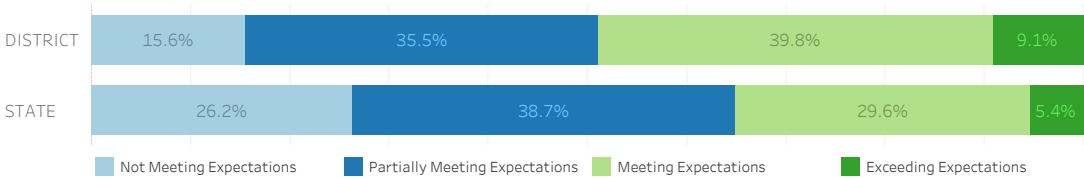
DISTRICT

**48.9%**

STATE

**35.1%**

Performance Levels on English Language Arts State Assessments



To view additional assessment data, click on the [Assessments](#) tab.

Lincoln, 2022-23

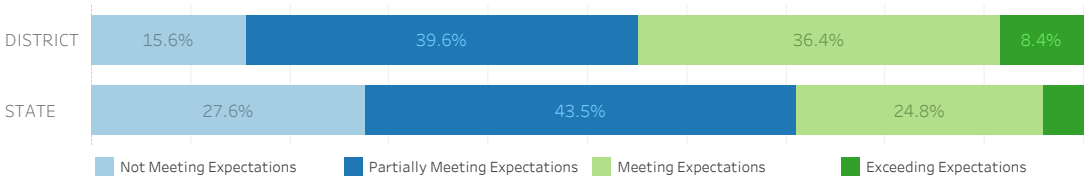


Rhode Island administers the RICAS (grades 3-8), SAT (grade 11) and DLM Alternate Assessments (grades 3-8, 11) Mathematics state assessments. Proficiency is the combined percentage of students Meeting Expectations and students Exceeding Expectations.

Proficiency Levels on Mathematics State Assessments



Performance Levels on Mathematics State Assessments



To view additional assessment data, click on the [Assessments](#) tab.

Lincoln, 2022-23



Rhode Island administers the NGSA and DLM Alternate Assessments Science state assessments to students in grades 5, 8 and 11. Proficiency is the combined percentage of students Meeting Expectations and students Exceeding Expectations.

Proficiency Levels on Science State Assessments

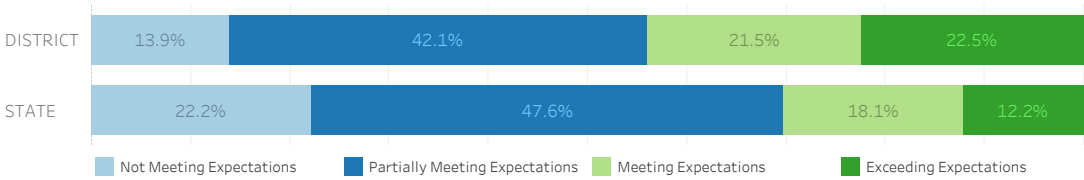
DISTRICT

**44.0%**

STATE

**30.2%**

Performance Levels on Science State Assessments



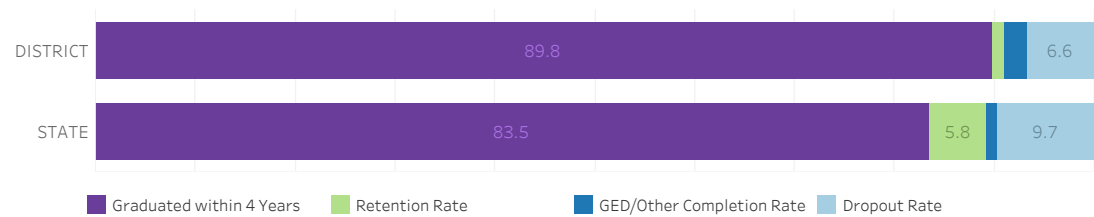
To view additional assessment data, click on the [Assessments](#) tab.

Lincoln, 2022-23



Below are the 4-year rates.

Dropout Rate		GED/Other Completion Rate		Retention Rate		Graduated within 4 Years	
DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
6.6%	9.7%	2.3%	1.1%	1.2%	5.8%	89.8%	83.5%

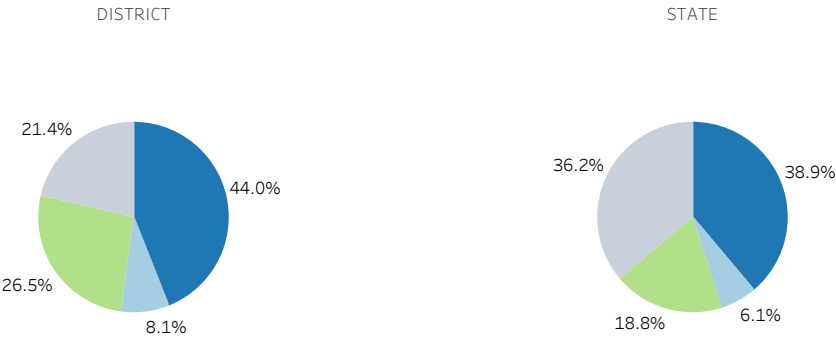


To view additional graduation data including 4-year rates by subgroup, 5-year and 6-year rates, click on the [Graduation](#) tab.

Lincoln, 2022-23



Student enrollment in postsecondary in the first academic year after student’s high school graduation.



To view additional postsecondary enrollment data including data by subgroup, click on the [Postsecondary](#) tab.

## Lincoln 2022-23 At a Glance Report Card Page

### Accountability



Performance in Rhode Island's LEA Accountability System

**Mid Level Performance**  
6/11 Points

**Mid Level Performance**  
4/6 Points

English Language Proficiency

**Focus Area**  
1/4 Points

Graduation

**Strong Performance**  
4/5 Points

Diploma Plus Measures

**Mid Level Performance**  
4/6 Points

School Quality and Student Success

**Mid Level Performance**  
11/15 Points

### Schools



Total Schools  
**6**

Elementary  
**4**

Middle  
**1**

High  
**1**

### Student Enrollment



Total Student Enrollment  
DISTRICT **3,281** STATE **137,452**

Economically Disadvantaged Students  
DISTRICT **28.7%** STATE **46.1%**

Multilingual Learners  
DISTRICT **2.2%** STATE **12.5%**

Students with Disabilities  
DISTRICT **17.4%** STATE **16.7%**

By Gender

	DISTRICT	STATE
Female	47.9%	48.2%
Male	52.1%	51.6%
Other		0.2%

Percent of Students that are Chronically Absent

DISTRICT **20.8%** STATE **29.0%**

By Race Ethnicity

	DISTRICT	STATE
American Indian or Alaska Native	0.2%	0.7%
Asian	3.9%	3.3%
Black or African American	5.5%	9.0%
Hispanic	10.0%	29.5%
Native Hawaiian/Other Pacific Islander	0.5%	0.1%
Two or More Races	3.7%	5.1%
White	76.1%	52.3%

### Educators



Total Educators  
**297**

School Administrators  
**12**

Support Professionals  
**40**

Teachers  
**242**

District Administrators  
**3**

By Race

	DISTRICT	STATE
Hispanic	1.0%	4.5%
Not Hispanic	75.1%	76.5%
Ethnicity Not Reported	23.9%	19.0%

By Ethnicity

	DISTRICT	STATE
American Indian or Alaska Native	0.3%	0.2%
Asian	0.7%	1.0%
Black or African American	0.7%	2.5%
Native Hawaiian/Other Pacific Islander	0.0%	0.0%
Two or More Races	1.0%	1.2%
White	91.6%	87.6%
Race Not Reported	5.7%	7.5%

### State Assessments

ELA

Math

Science

Percent Proficient on State Assessments

DISTRICT **48.9%**

STATE **35.1%**

DISTRICT **44.8%**

STATE **28.9%**

DISTRICT **44.0%**

STATE **30.2%**

Performance Levels on State Assessments

	DISTRICT	STATE		DISTRICT	STATE		DISTRICT	STATE
Not Meeting Expectations	15.6%	26.2%	Not Meeting Expectations	15.6%	27.6%	Not Meeting Expectations	13.9%	22.2%
Partially Meeting Expectations	35.5%	38.7%	Partially Meeting Expectations	39.6%	43.5%	Partially Meeting Expectations	42.1%	47.6%
Meeting Expectations	39.8%	29.6%	Meeting Expectations	36.4%	24.8%	Meeting Expectations	21.5%	18.1%
Exceeding Expectations	9.1%	5.4%	Exceeding Expectations	8.4%	4.0%	Exceeding Expectations	22.5%	12.2%

### Per Pupil Expenditures



DISTRICT **\$19,938**

STATE **\$21,295**

### Graduation Rates



Dropout Rate  
DISTRICT **6.6%** STATE **9.7%**

GED/Other Completion Rate  
DISTRICT **2.3%** STATE **1.1%**

Retention Rate  
DISTRICT **1.2%** STATE **5.8%**

Graduated within 4 Years  
DISTRICT **89.8%** STATE **83.5%**

### Postsecondary Enrollment



Total Postsecondary Enrollment  
DISTRICT **78.6%** STATE **63.8%**

RI Public  
DISTRICT **44.0%** STATE **38.9%**

RI Private  
DISTRICT **8.1%** STATE **6.1%**

Out Of State  
DISTRICT **26.5%** STATE **18.8%**



# Lincoln District Profile

## Proficiency with change from 2022

RICAS - ELA	46.3▲1.4
RICAS - Math	45.0▼-1.0
SAT - ELA	69.8▲5.1
SAT - Math	45.6▲2.1
NGSA - Science	44.5▼-3.8

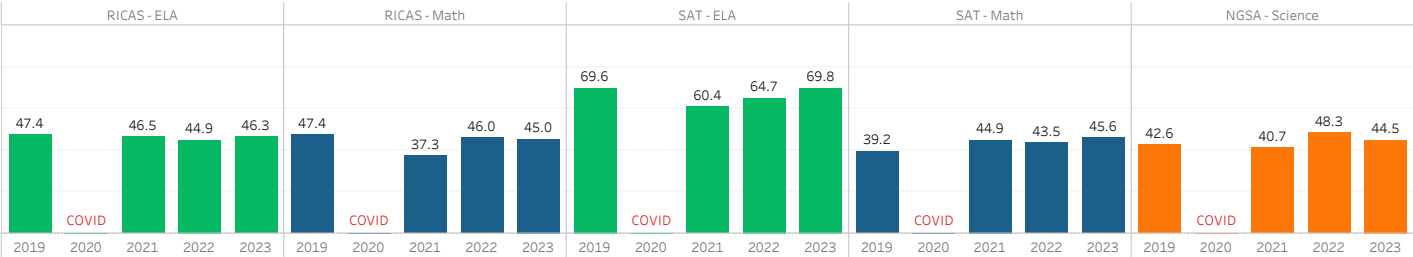
## Participation

RICAS - ELA	97.7
RICAS - Math	97.8
SAT - ELA	94.3
SAT - Math	94.3
NGSA - Science	96.8

## Proficiency by Subgroups

	RICAS - ELA	RICAS - Math	SAT - ELA	SAT - Math	NGSA - Science
Current Multilingual Learner	17.1	8.9	*	*	< 5
Differently Abled	5.0	5.8	11.1	11.1	< 5
Economically Disadvantaged	26.3	22.7	51.3	17.9	26.2
American Indian or Alaska Native	*	*	*	*	*
Asian	68.4	71.9	*	*	48.3
Black or African American	33.3	26.4	*	*	28.9
Hispanic or Latino	28.2	24.9	50.0	22.7	24.3
Native Hawaiian or Other Pacific Islander	*	*	*	*	*
Two or More Races	49.1	47.2	*	*	54.5
White	48.9	47.9	72.4	47.1	47.6

## Proficiency Over Time



# Lincoln School Profiles

## Elementary

School Name	RICAS - ELA				RICAS - Math				NGSA - Science			
	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023
Lincoln Central Elementary School	66.5	53.1	62.5	63.3	68.7	54.0	74.1	67.1	71.0	50.0	72.1	44.9
Lonsdale Elementary School	55.5	44.0	47.4	47.1	40.4	25.6	41.3	39.4	42.9	33.3	35.6	39.6
Northern Lincoln Elementary School	58.7	40.3	32.2	37.0	49.1	25.1	35.9	38.4	54.3	22.4	38.5	44.1
Saylesville Elementary School	43.1	43.0	35.8	50.0	43.8	25.2	33.6	38.0	37.7	30.4	38.0	37.8

## Middle

School Name	RICAS - ELA				RICAS - Math				NGSA - Science			
	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023
Lincoln Middle School	38.5	47.5	45.2	43.8	43.6	40.6	44.7	43.4	35.2	42.3	46.3	43.9

## High

School Name	SAT - ELA				SAT - Math				NGSA - Science			
	2019	2021	2022	2023	2019	2021	2022	2023	2019	2021	2022	2023
Lincoln Senior High School	70.6	60.5	64.7	69.8	39.7	44.9	43.5	45.6	40.8	45.1	52.1	48.6

LEA  
Lincoln

Funds Included  
All

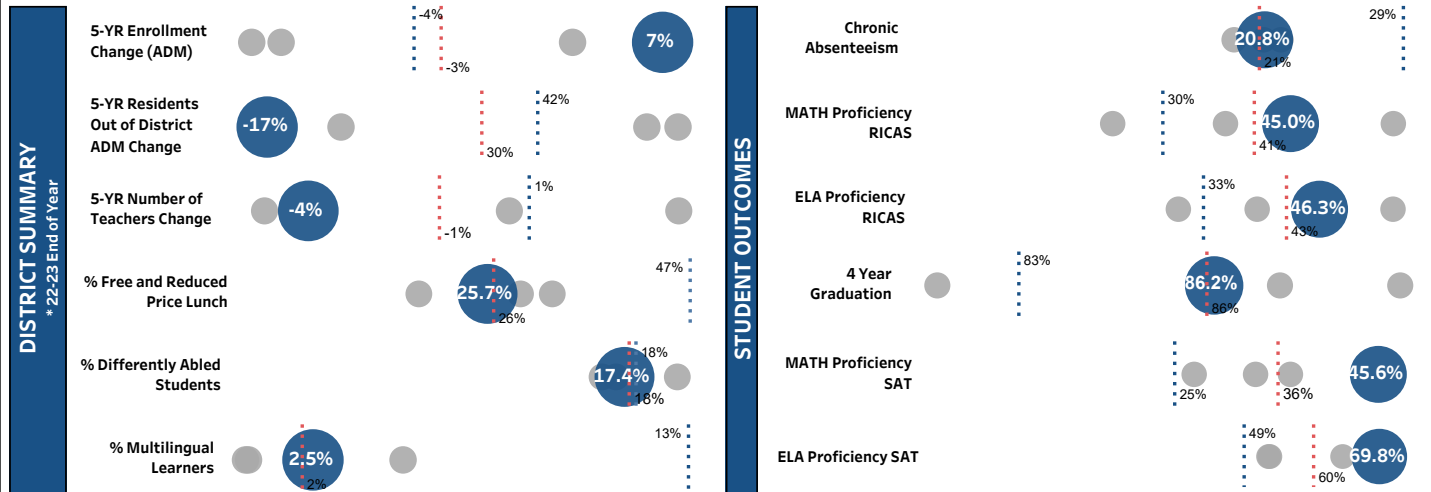
Inflation Adjustment  
Current Dollars

Comparison LEAs  
Benchmark LEAs

CUSTOMIZE

District Chosen  
Benchmarks

Hover over graphs for additional details. Benchmark Group Average (...) State Average (...)



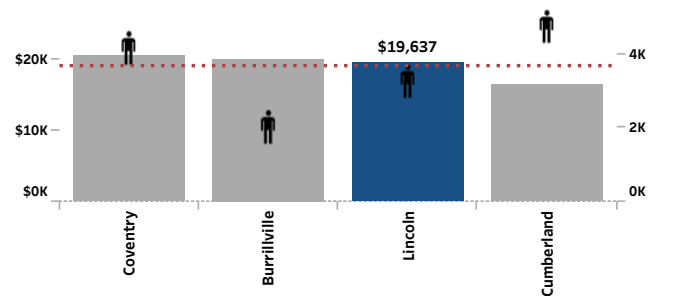
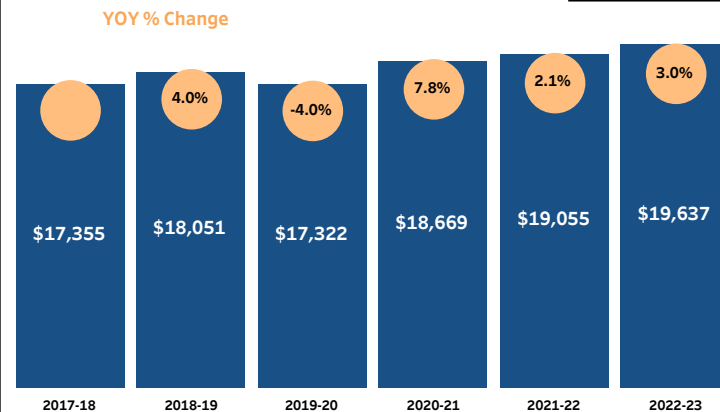
### EXPENDITURES (excl. Debt Service and Capital Projects)

Expenditures per pupil (excluding tuition to other RI LEAs)

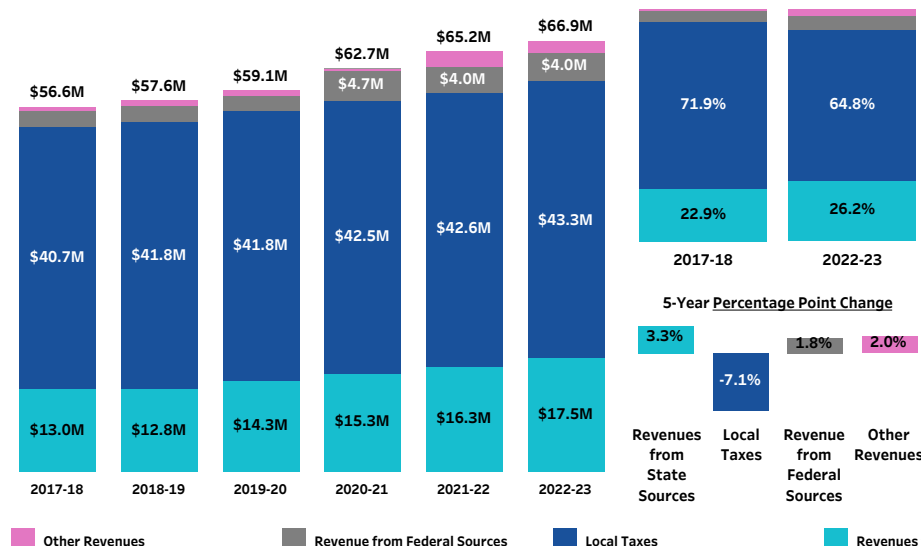
Definitions

Per Pupil Expenditures (2022-23)

↑ = Enrollment ADM of Category Selected

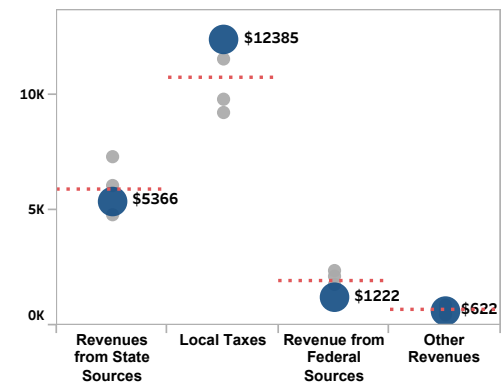


### REVENUES (excl. Capital Project and Debt Service Funds)



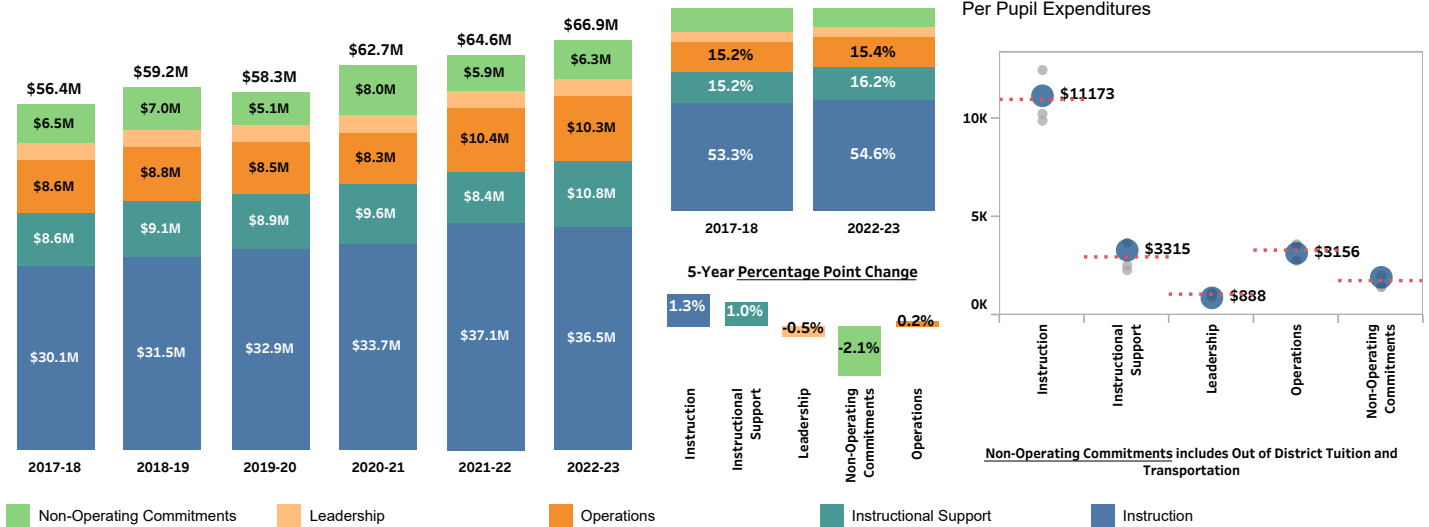
Per Pupil Revenues\*

\*Local Taxes per pupil calculation uses ADM that includes residents studying out of district as denominator

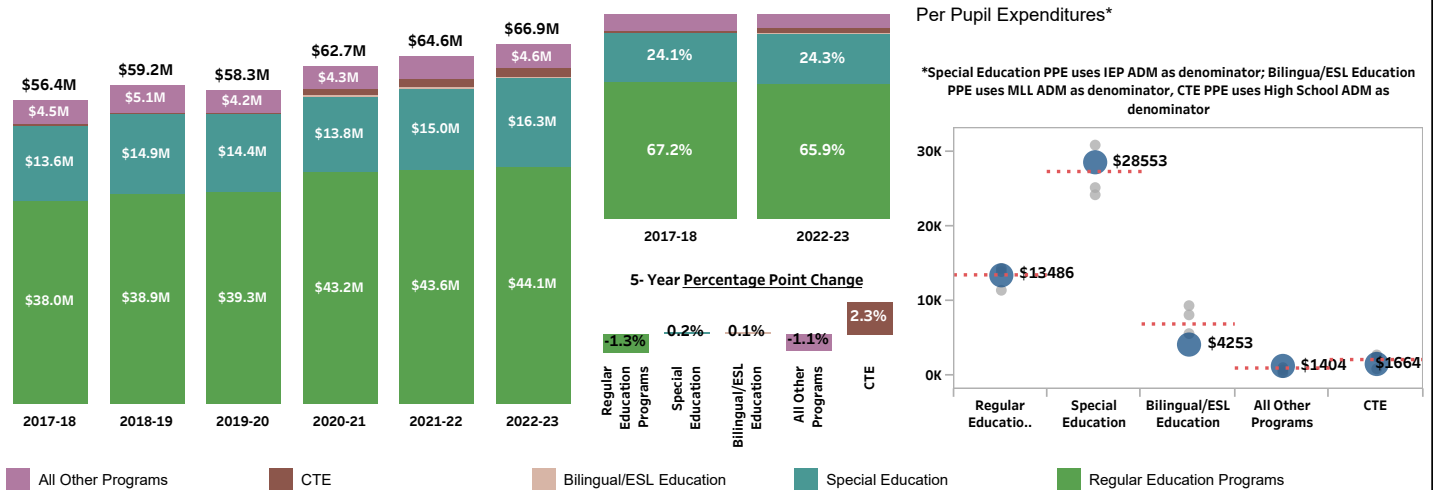




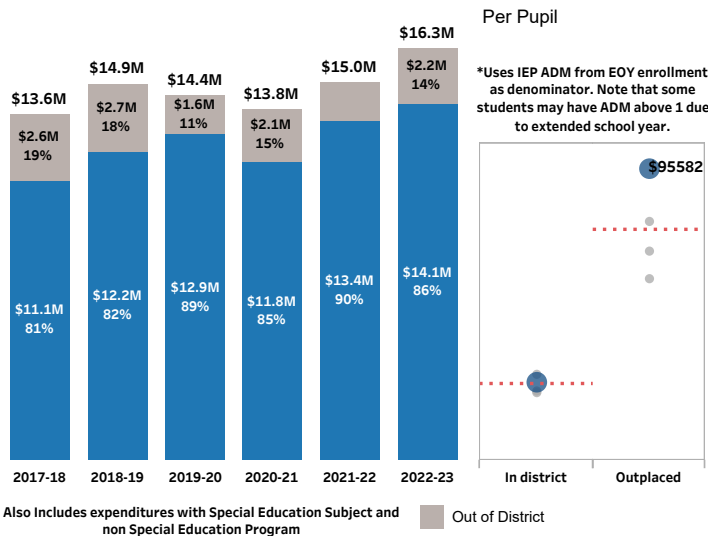
### EXPENDITURES BY FUNCTION



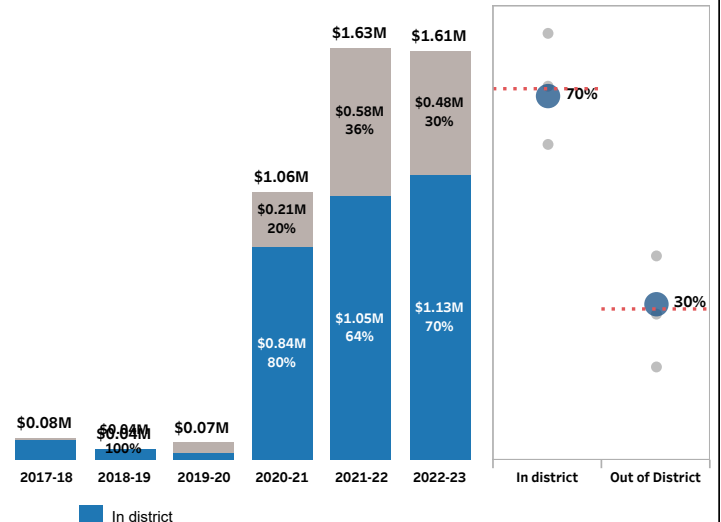
### EXPENDITURES BY PROGRAM



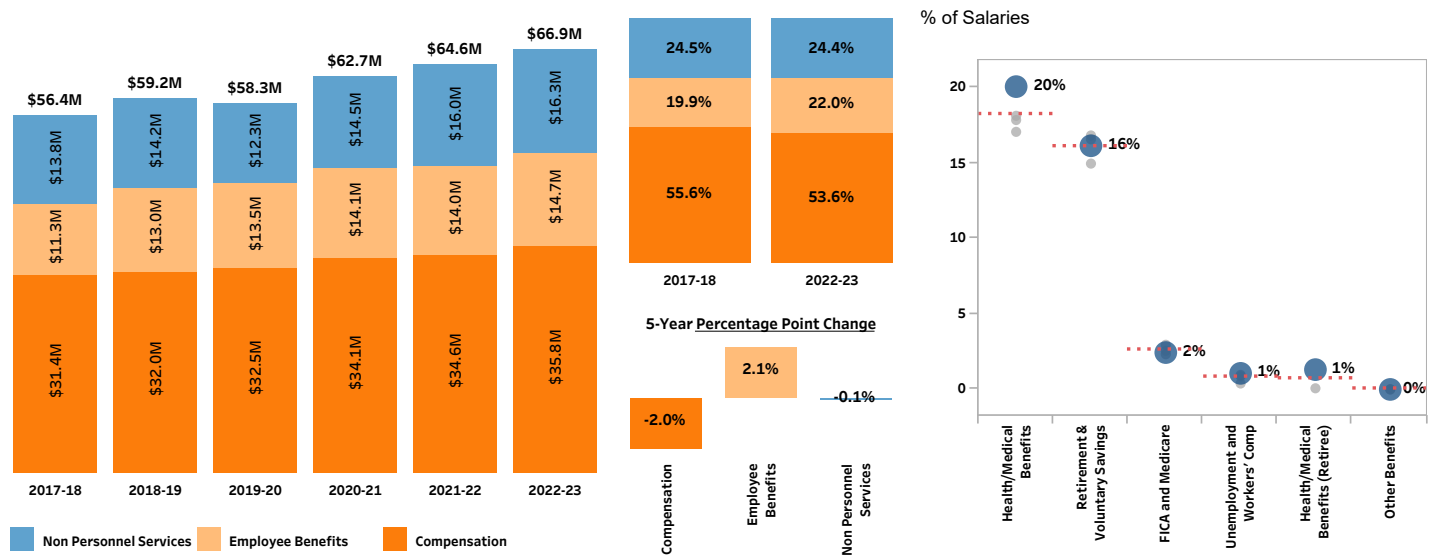
### SPECIAL EDUCATION (In District Schools and Outplaced)



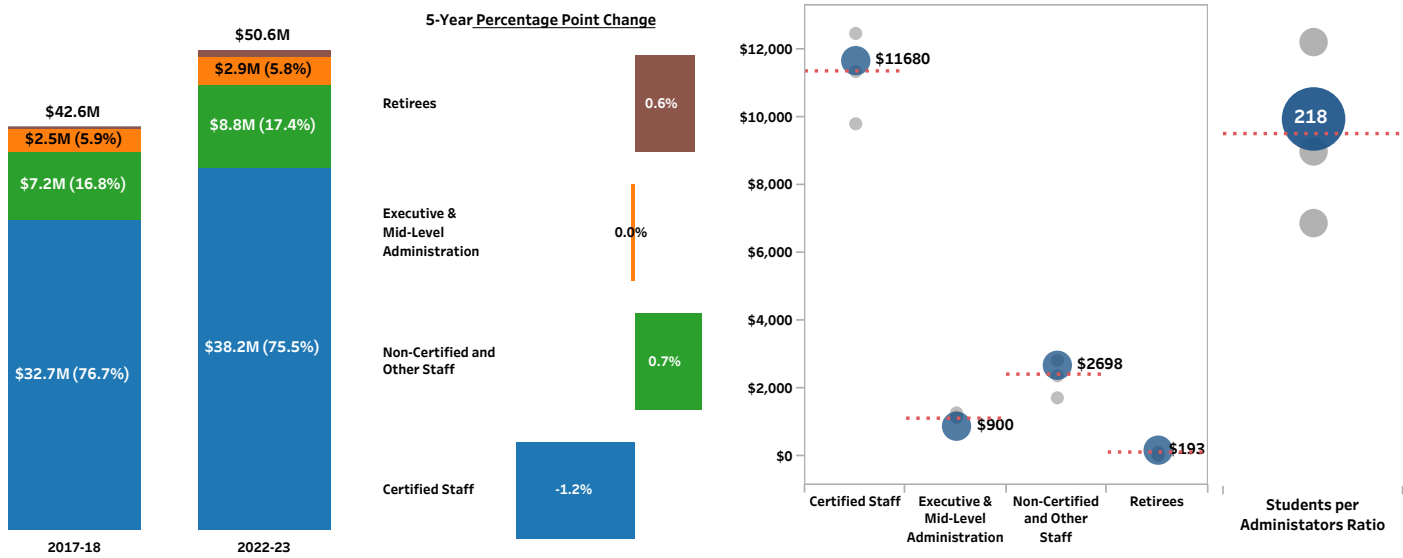
### CTE (In District Schools and Out of District Schools)



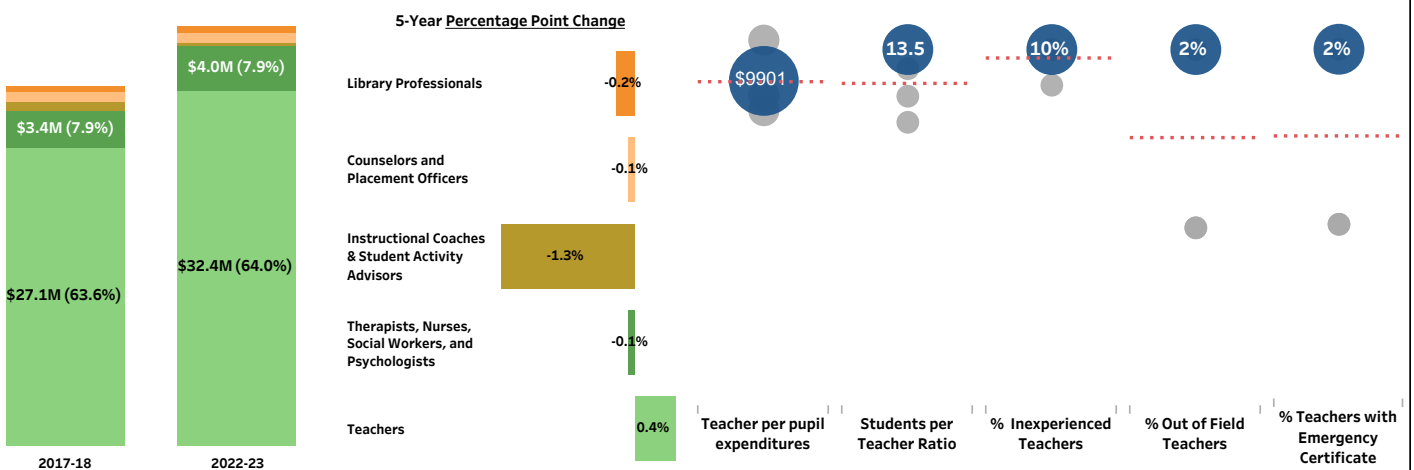
### EXPENDITURES BY OBJECT AND EMPLOYEE BENEFITS



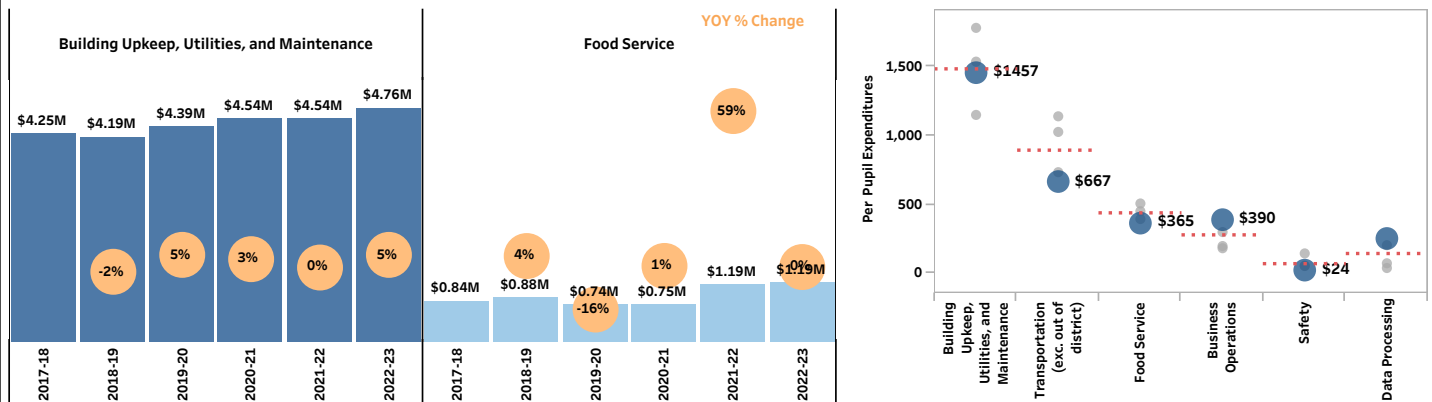
### JOB CLASSIFICATION (Compensation & Benefits)



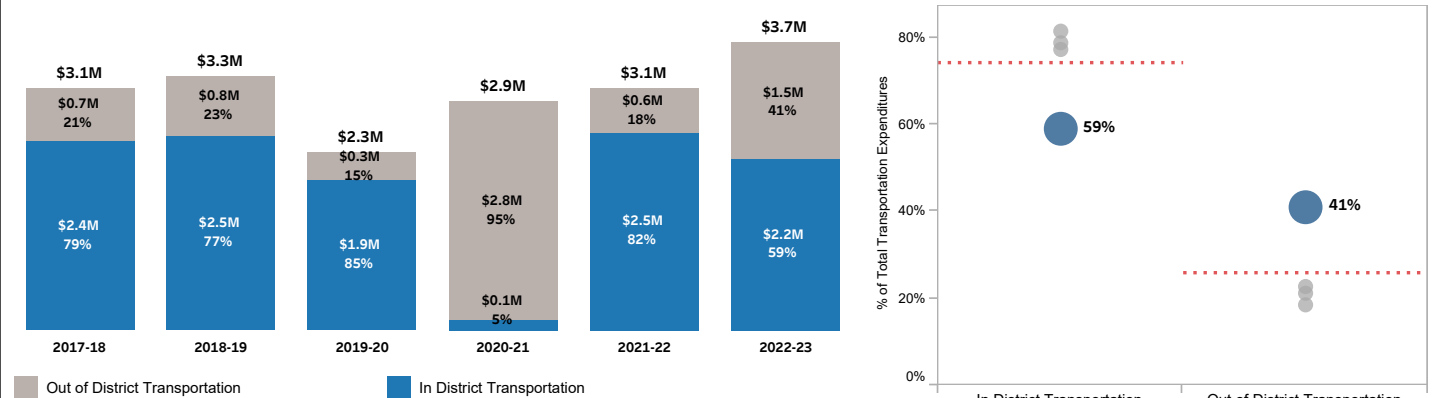
### CERTIFIED STAFF DETAIL (Compensation & Benefits)



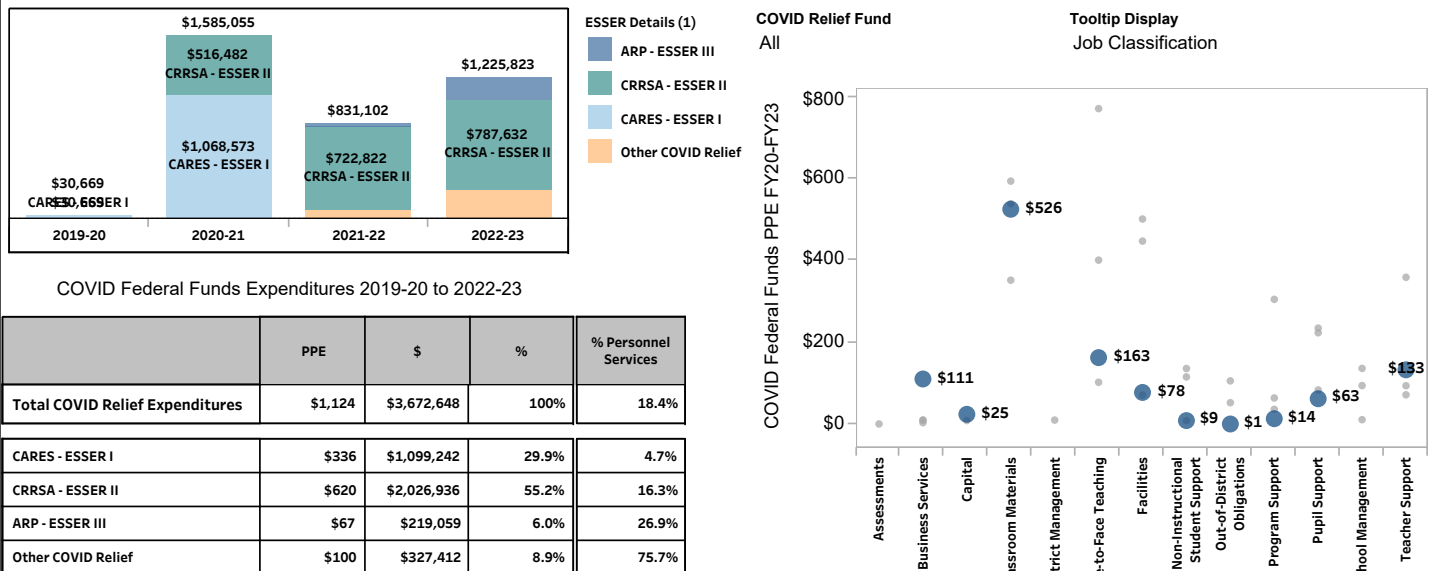
## OPERATIONS EXPENDITURES



## TRANSPORTATION EXPENDITURES (In district and out of district)



## COVID FEDERAL FUNDS EXPENDITURES (Includes Capital Projects)



**Source:** UCOA and other RIDE Databases; % free/reduced lunch, % Differently Aabled, and % Multilingual Learners are from the 2022-23 October 1st enrollment data collection. For definitions of categories, see UCOA Accounting Manual (<https://tinyurl.com/UCOAManual>).

**Disclaimer:** The data may reveal significant spending discrepancies among and within LEAs. Users of the UCOA must take care not to jump to conclusions or make assumptions. If there is an apparent discrepancy – an especially high or low district expenditure in any area – school officials can provide clarification.



# UCOA

## RESOURCE ALLOCATION DASHBOARDS (2022-2023)

This set of interactive dashboards allows users to explore how Local Education Agencies (LEAs) allocate resources between the schools in the LEA. For LEAs with just one school, it allows users to compare with other LEAs with only one school. The first dashboard examines whether LEAs allocate resources progressively, that is, whether schools with larger share of disadvantaged students have higher per pupil expenditures (this sheet is not available for LEAs with just one school). Subsequent dashboards dig deeper on how each LEA allocated monetary resources and staff between schools and how it relates to student demographics, teacher characteristics, source of funds, and assessment outcomes.

The source of all the data in this dashboard is the Uniform Chart of Accounts (UCOA), RIDE Report Cards, and End of Year Enrollment files.

Achievement First Rhode Island
Barrington
Beacon Charter School
Blackstone Valley Prep, A RI Mayoral Academy
Bristol Warren
Burrillville
Central Falls
Chariho
Coventry
Cranston
Cumberland
East Greenwich
East Providence
Exeter-West Greenwich
Foster-Glocester
Glocester
Highlander
Jamestown
Johnston
<b>Lincoln</b>
Middletown
Narragansett
Newport
North Kingstown
North Providence
North Smithfield
Paul Cuffee Charter Sch
Pawtucket
Portsmouth
Providence
Scituate
Smithfield
South Kingstown
Tiverton
Warwick
West Warwick
Westerly
Woonsocket

Single Site LEAs

## Lincoln (2022-23)

The **Progressivity Index** is the difference between the average spending by schools in a district on non-High Needs students and High Needs students. **High Needs** is defined as students that are either economically disadvantaged, multilingual, or differently abled.

District-wide, High Needs students in **Lincoln** attended schools that spent **\$977 more** per pupil than non-High Needs students. In other words, **Lincoln** spent **\$1.06** on High Needs students per \$1.00 spent on non-High Needs students. Use the dropdown to select the demographic characteristic used to calculate the progressivity index.

Disadvantage Category  
High Needs

Expenditures per disadvantaged student	\$17,729	Difference  \$977
Expenditures per non disadvantaged student	\$16,752	

Progressivity varies considerably by school level. This calculation is only different from \$0 when the District has more than one school in the level (Elementary, Middle, High School).

Elementary Schools	Expenditures per disadvantaged student	\$19,165	\$2,030
	Expenditures per non disadvantaged student	\$17,135	



This chart explores the relationship between **per-pupil expenditures** and **student demographics**. Bar graphs represent the per pupil expenditures in 2022-2023 and the circles represent the percentage of students in the school for the demographic group selected. This chart displays the per pupil of expendiutes reported in district level locations (e.i. Central Office) for reference.

The expectation is for LEAs to allocate the resources in a way that matches the needs of the students. That is, schools with higher percentages of multilingual, differently abled, and economically disadvantaged students should generally have higher expenditures to provide opportunities to these students. The graph also displays other school characteristics that can impact per pupil expenditures such as enrollment (ADM), and grade span. Use the dropdown to select the demographic characteristic to display. At risk is defined as students that are either economically disadvantaged, multilingual, or differently abled. Hover over the graph to see historical enrollment and per pupil information.

☐ District Level PPE
☐ School Level PPE

☒ % Free Reduced Lunch

School Level  
All

Demographic Display  
% Free Reduced Lunch

Lincoln (2022-23)

District	Elementary Schools (\$17925)	Northern Lincoln Elementary School (470 ↑)	3★	PK to 5	\$21,349	\$1,892	\$23,241
		Saylesville Elementary School (298 ↑)	3★	KG to 5	\$20,160	\$1,892	\$22,051
		Lonsdale Elementary School (301 ↑)	3★	KG to 5	\$15,897	\$1,892	\$17,788
		Lincoln Central Elementary School (420 ↑)	4★	KG to 5	\$13,960	\$1,892	\$15,852
Middle Schools..		Lincoln Middle School (786 ↑)	2★	6 to 8	\$15,011	\$1,892	\$16,903
High Schools..		Lincoln Senior High School (970 ↑)	2★	9 to 12	\$17,537	\$1,892	\$19,429

Notes: Expenditures of Career and Technical Centers are added to the High School expendiutres

This chart explores the relationship between **school per pupil expenditures** and the **percentage of students meeting or exceeding the RICAS/PSAT proficiency standards** in Math and ELA. The bar graphs represent the school per pupil expenditures while the circles represent the percent students proficient in the different asseement tests. The blue shades of the bar graphs represent the percentage of economically disadvantaged students in th..

RICAS - % Math Proficient

RICAS % ELA Proficient

SAT % Math Proficient

SAT % ELA Proficient



Lincoln (2022-23)



This chart explores the source of funds expended by schools in the District. The bar graph represents the **school per pupil expenditures** and the shades identify the **source of funds**. Circle colors present the percentage of students in the school of the demographic characteristic selected. Hover over the bars to display details about the type of federal funds expended. Use the dropdowns to select the student demographic to display and filter state/local and federal funds.

Federal funds are expected to be distributed more progressively with schools with higher percentage of at risk students receiving more funds. This is particularly true for Title I and economically disadvantaged students, Title III and multilingual learners, and IDEA and differently abled students.

School Level

All

Fund Categories

All

Demographic Display

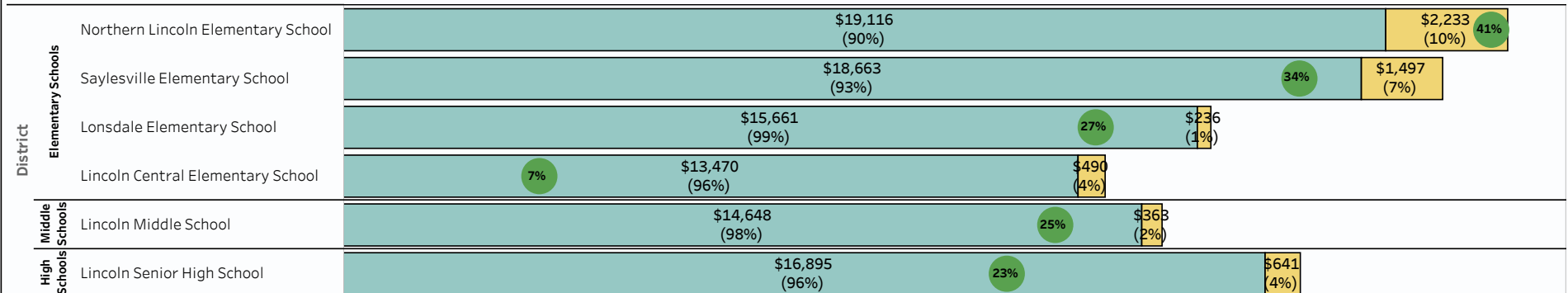
% Free Reduced Lunch

 State and Local

 Federal

 % Free Reduced Lunch

## Lincoln (2022-23)



One of the major drivers of per pupil expenditures is class size. The bars in this chart represent the **school instructional per pupil expenditures** and the orange circles represent the **students per teacher ratio**. Hover over the bars to see a graph with the cumulative percentage change in teacher FTE and student enrollment and a graph with the historical students per teacher ratio.

Instructional per pupil expenditure and student per teacher ratios are correlated and schools with higher students per teacher ratio generally have lower instructional per pupil expenditures. Schools with Pre Kindergarten classes generally have lower students per pupil ratios and higher instructional per pupil expenditures. Look for differences in student per teacher ratio between school and examine possible reasons. Changes in student per teacher ratio are often the result of changes in enrollment that are not countered with staffing adjustments.

School Level All

Instructional PPE

Students per Teacher

## Lincoln (2022-23)

District	Elementary Schools	Northern Lincoln Elementary School	PK to 5	\$14,384	11.5
		Saylesville Elementary School	KG to 5	\$13,829	14.9
		Lonsdale Elementary School	KG to 5	\$10,319	12.5
		Lincoln Central Elementary School	KG to 5	\$9,543	13.5
	Middle Schools	Lincoln Middle School	6 to 8	\$10,120	13.5
		Lincoln Senior High School	9 to 12	\$10,616	12.8

represent different categories of **teacher qualifications**. The blue shades of the bar graphs represent the percentage of economically disadvantaged students in the school. Use the dropdown to select between the following categories of teacher qualifications: Percentage of inexperienced teachers (0 to 3 prior public school experience), percentage of teachers working out of field (teachers without appropriate certificate for assignment), or percentage of teachers using an emergency or preliminary certificate.

Look for schools with higher percentage of teachers that are inexperienced, out of field, or using an emergency/preliminary certificate and explore if there is any association with the percentage of economically disadvantaged students.

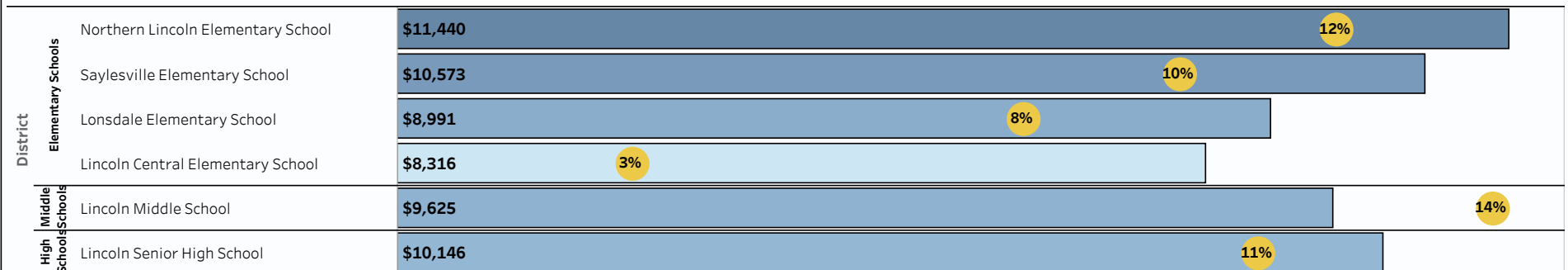
Display  
% Inexperienced Teachers

School Level  
All

% FRPL 6.9% 40.6% % Inexperienced Teachers

### Lincoln (2022-23)

Teacher Per Pupil Expenditures (\$)



Progressivity Index	PPE and Demographic	PPE and Achievement	PPE by Source	Students per Teacher	Teacher Qualification	Detailed Expenditures	Download Data
---------------------	---------------------	---------------------	---------------	----------------------	-----------------------	-----------------------	---------------

This table allows users to explore how resources are allocated in each school by de different **UCOA segments** and how expenditures changed in the last year. Users can choose between displaying the **percentage of total** the **one year percentage change** of the different categories from the UCOA segment selected. Users can also drill down to detailed categories by clicking th + on the table. Hovering over the table displays the actual 2021-22 actual expenditures and historical per pupil of the category. Use the dropdown to select the UCOA segment to display.

Explore how each LEA allocates resources between de different categories of the UCOA segment selected, how the allocations changed in the last year, and compares to other schools. Assess whether the allocation matches the expectations based on what you know about the school.

Value Displayed  
 Percentage Total

School Level  
 All

School Name  
 All

Fund Categories  
 All

Details (UCOA Segment)  
 Object

Lincoln (2022-23)

Download Crosstab

Click + for Details	District					
	Elementary Schools				Middle Schools	High Schools
	Lincoln Central Elementary School	Lonsdale Elementary School	Northern Lincoln Elementary School	Saylesville Elementary School	Lincoln Middle School	Lincoln Senior High School
Personnel Services - Compensation	62%	62%	61%	56%	64%	59%
Personnel Services - Employee Benefits	22%	22%	25%	24%	24%	22%
Other Purchased Services	5%	6%	4%	5%	6%	6%
Supplies	6%	4%	4%	4%	3%	6%
Purchased Professional and Technical Services	3%	4%	4%	6%	1%	2%
Property	0%	1%	1%	5%	1%	1%
Purchased Property Services	1%	1%	1%	1%	1%	2%
Other Items					1%	2%
Debt Service and Miscellaneous	0%	0%	0%	0%	0%	0%
Grand Total	100%	100%	100%	100%	100%	100%

Progressivity Index		PPE and Demographic		PPE and Achievement		PPE by Source		Students per Teacher		Teacher Qualification		Teacher Qualification		Download Data	
Lincoln (2022-23)													Download Crosstab		
		School Level PPE	Instructional Expenditures %	Special Education Expenditures %	Enrollment	% Free/Reduced Lunch	% MLL	% Differently Abled	% Non White	# Teachers	Inexperienced Teachers %	Students per Teacher	# Support Provision		
Elementary Scho..	Lincoln Central Elementary School	KG to 5	\$13,960	68.4%	18.7%	420	6.9%	1.7%	9.4%	17.4%	31	3%	13.5		
	Lonsdale Elementary School	KG to 5	\$15,897	64.9%	21.5%	301	26.6%	2.7%	18.3%	26.1%	24	8%	12.5		
	Northern Lincoln Elementary School	PK to 5	\$21,349	67.4%	42.9%	470	40.6%	3.5%	27.7%	27.8%	41	12%	11.5		
	Saylesville Elementary School	KG to 5	\$20,160	68.6%	29.7%	298	33.8%	3.4%	22.6%	29.5%	20	10%	14.9		
Mi..	Lincoln Middle School	6 to 8	\$15,011	67.4%	19.0%	786	25.2%	2.2%	17.8%	25.6%	58	14%	13.5		
Hig..	Lincoln Senior High School	9 to 12	\$17,537	60.5%	13.1%	970	23.5%	2.5%	11.9%	22.0%	76	11%	12.8		