Tiverton Public Schools

FY27
Preliminary Budget Proposal

(DRAFT – Discussion Purposes Only)

January 31, 2026

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Strategic Investments in Student Success Within Fiscal Reality

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Balanced Budget Proposal: Maintaining Services in a Fiscally Responsible Way

- **What This Budget Does**
  - Funds existing contractual and legally mandated costs only
  - Limits expenditures to known, unavoidable costs only, with no budgetary cushion
- **What This Budget Does Not Do**
  - Does **not** add programs or staffing
  - Does **not** expand educational or student support services
- **Why This Matters**
  - Underfunding special education, transportation, maintenance, or insurance does not save money—it increases long-term costs
  - Deferred funding leads to higher out-of-district placements, emergency repairs, and unplanned tax impacts
  - Stable funding prevents volatility, liability, and future corrective spending
- **Bottom Line**
  - This proposal represents the lowest responsible cost to operate the school system in compliance with the law

FY27 Preliminary Appropriation Request

	FY26 Projected	FY27 Request	$ Change	% Change
Town Appropriation (Taxes)	$ 29,240,248	$ 30,292,897	$ 1,052,649	3.60%
State (Formula) Aid	$ 5,977,671	$ 5,975,411	$ (2,260)	(0.04)%
TOTAL	**$ 35,217,919**	**$ 36,268,308**	**$ 1,050,389**	**2.98%**
Other Revenue:				
Tuition (CTE)	$ 88,000	$ 49,500	$ (38,500)	
Gaming Revenue (Capital)	$ 312,605	$ 168,500	$ (144,105)	
Medicaid (FY27 - Incoming)	$ 65,000	$ 150,000	$ 85,000	
TOTAL	**$ 465,605**	**$ 368,000**	**$ (97,605)**	**(20.96)%**
GRAND TOTAL	**$ 35,683,524**	**$ 36,636,308**	**$ 952,784**	**2.67%**

Budget Overview and Strategic Priorities

- **Total Proposed Budget:** $36,636,308
- **% Expenditure Change from FY26:** 2.67%
- Maintain core instructional programs and required special education and student services
- Deliver services at current staffing levels following prior reductions
- FY27 budget developed using an essential zero-based approach

Strategic Priorities (FY27)

- This proposed budget continues to deliver Tiverton Public Schools' strategic commitment to student achievement, equity, and safe, supportive learning environments, consistent with priorities established by the School Committee and the Rhode Island Department of Education (RIDE)
- The budget focuses first on core instructional services, ensuring that all students have access to high-quality curriculum, qualified educators, and appropriate academic and social-emotional supports
- In alignment with accountability expectations, the proposal prioritizes funding for special education services and students requiring targeted interventions, while meeting all state and federal mandates
- This budget does not include new programs, staffing expansions, or discretionary initiatives. Any increases reflected in the proposal are limited to contractual or legally required cost adjustments, including salaries, benefits, and required services
- This presentation outlines the ways in which the budget supports Tiverton's long-term educational goals while remaining sensitive to the community's overall financial capacity

FY27 Budget Assumptions

- **Transportation –** Eliminate one regular education transportation bus (*expenditure reduction of $93,987*).
- **In-District CTE Tuition –** Current budget assumes tuition for three students; early indication is we may have more.
- **Gaming Revenue –** Request **$168,500** in gaming revenue to support two RIDE-mandated six-year curriculum programs, first grade, and employee Chromebooks.
- **Medicaid Revenue –**We are asking the committee to recognize **$150,000** in Medicaid reimbursements as recurring offset revenue for mandated services, budgeted conservatively, and not as discretionary spending capacity.
- **Town Appropriation** – Assume a **3.60%** increase in the town tax appropriation *(Fall River tuition agreement revenue to Tiverton School Department may lower it to 3.46% =$50,776).*
- **Coastal Exposure and Response Prevention (ERP) Health Support** – Eliminate Coastal Exposure and Response Prevention (ERP) mental health counseling services, resulting in a $20,000 reduction in operating expenditures (*FY26: $30,000 total, including $10,000 grant-funded*).
- **Tiverton High School PM Supervision** – Eliminate afternoon supervision coverage at Tiverton High School (*$5,400 savings*).
- **Health Benefit Advisors (HBA) Agreement** – Implements a new agreement with the Health Benefits Advisor (HBA) focused on health insurance cost containment, with premium savings (*operating expenditure of approximately $13,250 beginning September 2026*).
- **Benefit Premiums –** Estimated health, dental, and life insurance premium rates.
- **Special Education Related Services** – Estimated rates (OT/PT/Contracted Services); final pricing contingent on FY27 RFP outcomes.
- **Council 94 Contract –** Incorporate assumptions related to Council 94 contract negotiations.
- **Methodology -** FY27 budget developed using an essential zero-based approach (all expenditures reviewed and justified based on current necessity) – ***including FY27 budget built on FY26 staffing model, which reduced staffing levels by 20***.
- **ODP Tuition Adjustment** – Include a $99,926 reduction to achieve a balanced budget.

Staffing Trends

Full-Time Equivalents (FTEs)

Fiscal Year	Certified	Non-Certified	Admin*	Total FTEs
FY27 (Projected)	**144**	**63**	**13**	**220**
FY26	144	63	13	**220**
FY25	156	71	14	**241**

**includes 0.4 FTE Athletic Director*

The District Experienced an 8% Decrease in Staffing

	Certified	Non-Certified	Admin*	Total
FY25 ---→ FY27	(8%)	(11%)	(4%)	**(8%)**

FY27 Expenditure Highlights

		FY26 ADOPTED	FY27 PROPOSED	$ Change	% Change
Personnel Services – Compensation	(51xxx)	$ 17,379,410	$ 17,973,759	$594,349	3.42 %
Personnel Services – Benefits	(52xxx)	$ 7,694,071	$ 7,902,164	$208,093	2.70 %
Professional & Technical Services	(53xxx)	$ 1,908,034	$ 1,872,134	$(35,900)	(1.88) %
Property Services	(54xxx)	$ 427,050	$ 421,653	$ (5,397)	(1.26) %
Other Services	(55xxx)	$ 6,863,529	$ 6,978,937	$115,408	1.68 %
Supplies	(56xxx)	$ 1,113,843	$ 1,213,303	$ 79,460	7.01 %
Property & Other	(57xxx & 58xxx)	$ 277,584	$ 274,359	$ (3,229)	(3.89) %
TOTAL		**$ 35,683,524**	**$ 36,636,308**	**$952,784**	**2.67%**

Personnel Service

TIVERTON SCHOOL DEPARTMENT
FY2027 UCOA Budget Review (10000000-General Fund)

UCOA Object Code	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Unaudited Actuals	FY26 Budget	FY27 Proposed Budget	$ Change	% Change
51110	Regular Salaries	16,727,000	17,083,309	18,922,421	17,711,848	16,650,940	17,253,725	602,785	3.62%
51115	Salary-Substitute Certified	261,601	356,817	251,004	332,715	280,000	265,000	(15,000)	-5.36%
51133	Longevity (Non-Certified Only)	15,450	15,450	15,900	14,850	14,500	13,050	(1,450)	-10.00%
51201	Regular Overtime	68,429	47,865	48,293	68,716	50,000	43,500	(6,500)	-13.00%
51309	Tutoring	10,400	19,390	13,898	16,220	14,000	14,500	500	3.57%
51322	Severance	121,044	24,808	21,178	56,984	20,000	20,000	-	0.00%
51323	Detention Coverage	3,525	7,973	11,620	10,480	10,000	10,000	-	0.00%
51324	AM/PM Supervision	2,490	3,668	4,710	9,730	10,000	6,500	(3,500)	-35.00%
51326	RTI Support Team	12,500	15,130	16,745	10,120	12,000	10,120	(1,880)	-15.67%
51332	Sick-Payoff Non-Severance	24,105	5,040	5,575	13,244	8,000	10,000	2,000	25.00%
51339	Classroom Coverage	65,602	68,703	105,460	56,640	58,000	58,000	-	0.00%
51401	Stipend - Other	77,091	83,987	78,160	84,100	87,891	95,514	7,623	8.67%
51404	Stipend - Athletic Coaches	111,086	117,697	130,851	174,599	164,079	173,850	9,771	5.96%
Personnel Services - Compensation		***17,500,323***	***17,849,837***	***19,625,815***	***18,560,246***	***17,379,410***	***17,973,759***	***594,349***	***3.42%***
52101	Health and Medical Premiums	2,901,666	2,848,189	3,492,020	3,747,425	3,917,463	4,012,284	94,821	2.42%
52102	Life Insurance	62,581	61,126	100,922	97,624	111,138	127,808	16,671	15.00%
52103	Dental	158,574	144,810	158,759	154,328	152,802	158,700	5,898	3.86%
52105	Disability	377	331	-	1,327	1,728	1,728	-	0.00%
52109	Medical Buyback	53,610	53,118	51,395	44,833	40,000	40,000	-	0.00%
52122	Health and Medical Premiums-Retirees	75,017	58,688	70,734	(2,933)	152,628	153,069	441	0.29%
52123	Dental Buyback	8,458	7,495	8,425	6,958	6,000	6,000	-	0.00%
52125	Dental-Retirees	3,810	3,380	1,806	(37)	5,157	5,364	206	4.00%
52203	Teacher/Administrative Pension	2,168,014	2,214,322	2,462,257	2,346,366	2,130,406	2,212,343	81,937	3.85%
52207	Survivor Benefits - ERSRI	31,762	30,069	22,523	18,619	16,618	17,825	1,207	7.26%
52208	MERS Pension	80,243	114,870	111,221	118,348	133,186	145,291	12,105	9.09%
52213	Teacher/Admin.-TIAA	348,363	360,393	404,782	388,626	373,126	376,603	3,478	0.93%
52218	Non-Cert.-TIAA	25,112	27,344	27,890	25,630	24,930	25,429	499	2.00%
52301	FICA	209,350	219,272	211,565	216,124	194,552	193,846	(706)	-0.36%
52302	Medicare	242,445	251,973	274,976	263,222	252,006	260,620	8,613	3.42%
52501	Unemployment Insurance	7,187	13,347	32,227	54,368	54,000	30,000	(24,000)	-44.44%
52710	Workers Compensation Premium	118,912	126,466	114,049	135,258	117,218	123,079	5,861	5.00%
52902	Employee Assistance Program	3,240	2,726	2,683	2,777	2,112	2,175	63	3.00%
52917	Tuition Reimbursement Nontaxable	-	-	-	20,935	9,000	10,000	1,000	11.11%
Personnel Services - Employee Benefits		***6,498,721***	***6,537,919***	***7,548,234***	***7,639,798***	***7,694,071***	***7,902,164***	***208,093***	***2.70%***

Purchased Professional and Technical Services

UCOA Object Code	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Unaudited Actuals	FY26 Budget	FY27 Proposed Budget	$ Change	% Change
53202	Speech Therapist	-	-	60,962	157,762	140,000	145,000	5,000	3.57%
53203	Occupational Therapist	138,336	121,491	204,042	192,548	195,000	195,000	-	0.00%
53204	Therapist	26,423	40,680	32,361	25,911	57,000	60,000	3,000	5.26%
53206	Audiology Services	2,475	2,373	5,923	9,335	7,000	7,000	-	0.00%
53207	Interpreters/Translators	1,654	2,101	6,632	1,867	5,000	5,000	-	0.00%
53209	Bus Assistants/Monitors	322,777	325,413	357,980	333,813	573,521	582,416	8,895	1.55%
53211	Physical Therapists	36,312	31,882	40,962	50,906	45,000	50,000	5,000	11.11%
53213	Evaluations	8,640	1,925	59,073	31,686	15,000	15,000	-	0.00%
53216	Tutoring Services	8,208	17,359	45,798	39,381	40,000	40,000	-	0.00%
53218	Student Assistance	90,966	93,720	153,209	77,290	9,150	9,150	-	0.00%
53220	SPED-Other Purchased Prof. Educational Services	1,304	708	2,200	5,039	2,815	2,815	-	0.00%
53221	Virtual High School	158,184	80,295	6,417	4,600	8,000	8,000	-	0.00%
53222	Web-Based Supplemental Instruction Program	160,629	188,818	153,177	132,111	220,205	190,403	(29,802)	-13.53%
53224	Personal Care Attendant	108,449	176,665	141,790	266,838	208,300	212,466	4,166	2.00%
53301	Professional Development and Training	33,186	35,365	30,252	47,492	3,650	5,000	1,350	36.99%
53401	Auditing/Actuarial Services	28,140	27,927	19,850	25,500	25,500	26,775	1,275	5.00%
53402	Legal Services	28,802	27,621	43,269	33,984	35,000	35,000	-	0.00%
53403	Health Service Providers	-	-	10,950	10,950	30,900	12,000	(18,900)	-61.17%
53406	Other Services	340,929	100,861	2,132	4,738	-	-	-	#DIV/0!
53410	Police and Fire Details	62,204	49,750	62,000	62,000	65,139	62,000	(3,139)	-4.82%
53411	Physicians	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
53412	Dentists	1,852	2,188	2,156	1,883	2,150	2,000	(150)	-6.98%
53414	Medicaid Claims Provider	1,746	1,532	7,756	21,292	1,700	5,000	3,300	194.12%
53416	Officials/Referees	14,797	27,615	25,555	27,714	30,434	31,499	1,065	3.50%
53417	Contracted Nursing Services	-	-	22,843	31,038	32,000	32,000	-	0.00%
53501	Data Processing Services	46,317	48,992	46,837	45,055	53,570	52,000	(1,570)	-2.93%
53502	Other Technical Services (incl. Microsoft Lic.)	144,683	148,123	146,327	106,953	90,000	74,960	(15,040)	-16.71%
53503	Assessment Testing	-	540	620	590	1,000	650	(350)	-35.00%
53703	Accreditation	804	-	8,597	-	-	-	-	#DIV/0!
53705	Shipping and Postage	5,954	7,173	6,535	4,545	5,000	5,000	-	0.00%
53706	Catering/Food Reimbursement	3,110	6,001	4,266	2,073	4,000	4,000	-	0.00%
Purchased Professional and Technical Services		***1,778,881***	***1,569,118***	***1,712,468***	***1,756,891***	***1,908,034***	***1,872,134***	***(35,900)***	***-1.88%***

Purchased Property and Other Services

	UCOA Object Code	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Unaudited Actuals	FY26 Budget	FY27 Proposed Budget	$ Change	% Change
	54201	Rubbish Disposal Services	31,229	33,493	35,015	38,623	37,250	37,000	(250)	-0.67%
	54204	Grounds Maintenance	28,113	55,298	39,067	20,468	62,500	60,000	(2,500)	-4.00%
	54310	Non-Technology-Related Maintenance	60,515	53,528	77,235	44,555	45,000	45,000	-	0.00%
	54311	Manit. & Repairs - Fixtures	19,829	33,120	27,304	39,967	29,000	28,000	(1,000)	-3.45%
	54320	Manit. & Repairs. - Tech.-Related Hardware	2,114	1,767	-	2,850	12,500	12,500	-	0.00%
	54321	Manit. & Repairs-Electrical	1,567	6,360	14,129	3,675	8,000	8,000	-	0.00%
	54322	Manit. & Repairs-HVAC	25,171	63,026	75,180	-	20,000	20,000	-	0.00%
	54324	Manit. & Repairs-Plumbing	10,582	-	20,145	3,292	8,000	8,000	-	0.00%
	54402	Water	21,115	26,472	27,129	22,980	23,500	23,853	353	1.50%
	54403	Telephone	78,555	84,554	79,796	85,494	83,000	83,000	-	0.00%
	54407	Internet Connectivity	11,606	11,310	7,704	9,408	9,800	9,800	-	0.00%
	54602	Rental of Equipment and Vehicles	58,703	46,145	40,454	36,667	40,500	40,500	-	0.00%
	54902	Alarm and Fire Safety Services	-	-	-	-	48,000	46,000	(2,000)	-4.17%
Purchased Property Services			***349,099***	***415,073***	***443,158***	***307,978***	***427,050***	***421,653***	***(5,397)***	***-1.26%***
	55110	Transportation (Statewide)	571,435	651,538	686,065	997,059	60,000	-	(60,000)	-100.00%
	55111	Transportation Contractors	1,562,916	1,771,396	1,738,406	1,963,065	2,315,251	2,376,867	61,616	2.66%
	55201	Property and Liability Insurance	227,322	222,394	227,866	242,678	259,234	272,196	12,962	5.00%
	55204	Student Accident Insurance	800	800	800	800	800	800	-	0.00%
	55401	Advertising Costs	3,681	6,677	4,548	1,839	2,500	2,500	-	0.00%
	55610	Tuition to Other School Districts	553,714	590,082	814,207	975,818	1,373,000	1,438,000	65,000	4.73%
	55630	Tuition to Private Sources	1,448,915	1,434,155	1,854,425	2,188,002	2,480,821	2,525,224	44,403	1.79%
	55640	Tuition to Education Services	550,719	570,409	165,846	-	-	-	-	#DIV/0!
	55650	Tuition to Education Service Agency Out of State	-	-	278,831	323,218	325,000	325,000	-	0.00%
	55660	Tuition to Charter Schools	13,044	27,588	28,346	19,633	15,923	16,500	577	3.62%
	55690	Dual Enrollment	13,044	27,588	5,757	6,221	15,000	6,000	(9,000)	-60.00%
	55803	Employee Travelers-Non Teachers	14,791	14,468	14,342	13,357	15,000	15,000	0	0.00%
	55809	Employee Travel - Teachers	2,831	1,084	769	502	1,000	850	(150)	-15.02%
Other Purchased Services			***4,963,212***	***5,318,179***	***5,820,209***	***6,732,192***	***6,863,529***	***6,978,937***	***115,408***	***1.68%***

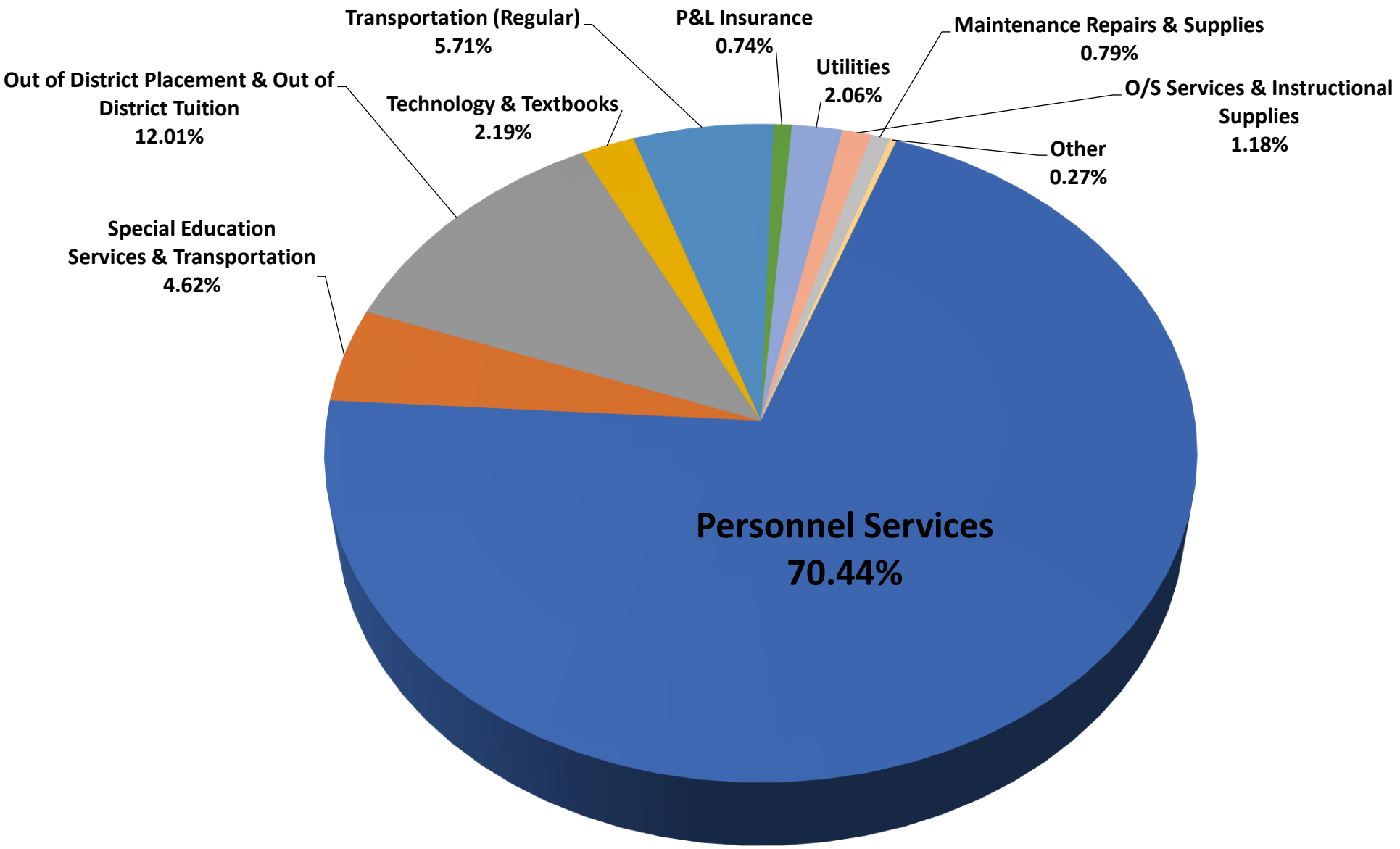
Supplies

	UCOA Object Code	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Unaudited Actuals	FY26 Budget	FY27 Proposed Budget	$ Change	% Change
	56101	General Supplies and Materials	194,994	233,301	275,015	172,186	180,000	180,000	-	0.00%
	56112	Uniform/Wearing Apparel Supplies	1,367	150	3,239	4,040	3,100	3,100	-	0.00%
	56113	Graduation Supplies	15,902	16,981	18,200	18,821	16,500	18,500	2,000	12.12%
	56115	Medical Supplies	5,741	5,006	9,901	2,590	6,225	6,000	(225)	-3.61%
	56116	Athletic Supplies	27,575	22,415	26,406	23,147	23,000	23,000	-	0.00%
	56201	Natural Gas	61,421	75,406	66,318	66,865	64,000	66,000	2,000	3.13%
	56202	Gasoline	9,514	5,470	8,899	5,281	5,500	5,500	-	0.00%
	56203	Diesel Fuel	814	129	60	137	200	200	-	0.00%
	56204	Propane	(483)	231	155	217	200	200	-	0.00%
	56207	Vehicle Maintenance Supplies/Parts	3,960	5,776	5,564	4,351	6,500	5,500	(1,000)	-15.38%
	56209	Fuel Oil	282,286	451,458	372,611	269,053	290,000	290,000	-	0.00%
	56215	Electricity	430,671	496,393	442,172	434,847	370,000	370,000	-	0.00%
	56216	Lumber and Hardware Supplies					5,000	5,000	-	0.00%
	56217	Plumbing & Heating Supplies	15,434	30,392	13,151	12,565	18,000	15,000	(3,000)	-16.67%
	56218	Electrical Supplies	6,098	16,875	10,036	2,699	10,000	10,000	-	0.00%
	56219	Custodial Supplies	39,190	68,938	62,727	56,149	52,000	53,000	1,000	1.92%
	56401	Textbooks	21,266	14,976	20,872	13,470	15,770	102,385	86,615	549.24%
	56402	Library Books	4,828	4,877	1,129	494	1,500	2,000	500	33.33%
	56404	Subscriptions and Periodicals	328	845	174	-	-	-	-	#DIV/0!
	56406	Textbooks - Non-Public	3,547	3,479	4,018	3,130	3,000	3,000	-	0.00%
	56407	Web-based Software and Databases-Library	11,188	11,663	11,785	6,065	10,268	10,903	635	6.18%
	56409	Electronic Textbooks	2,080	5,572	19,549	-	24,080	23,515	(565)	-2.35%
	56410	Textbooks - Dual/Concurrent Enrollment	120	266	189	215	1,000	500	(500)	-50.03%
	56501	Technology-Related Supplies	6,503	14,459	8,304	37,563	28,000	20,000	(8,000)	-28.57%
Supplies			***1,144,344***	***1,485,058***	***1,380,473***	***1,133,883***	***1,133,843***	***1,213,303***	***79,460***	***7.01%***

Property & Other

	UCOA Object Code	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Unaudited Actuals	FY26 Budget	FY27 Proposed Budget	$ Change	% Change
	57102	Land Improvements	2,108	11,642	35,695	-	-	-	-	#DIV/0!
	57202	Building Improvements	130,315	74,215	85,128	-	-	-	-	#DIV/0!
	57301	Vehicles	-	-	39,381	-	-	-	-	#DIV/0!
	57305	Equipment	41,729	23,695	99,626	-	3,500	5,000	1,500	42.85%
	57306	Furniture and Fixtures	-	891	10,878	-	-	-	-	#DIV/0!
	57309	Technology-Related Hardware	124,456	72,871	277,562	19,209	134,033	134,033	-	0.00%
	57311	Tech. Software	52,542	54,354	94,256	99,213	93,455	90,015	(3,440)	-3.68%
	57402	Sewer Systems	4,200	6,416	4,518	4,455	4,600	4,600	0	0.01%
Property			*355,350*	*244,084*	*647,044*	*122,877*	*235,588*	*233,648*	*(1,940)*	*-0.82%*
	58101	Professional Organization Fees	22,721	21,010	23,996	21,586	22,000	20,111	(1,889)	-8.58%
	58102	Other Dues and Fees	12,751	16,293	21,282	19,891	20,000	20,600	600	3.00%
	58901	Other Misc. Expenses	134	6,179	(0)	157,298	-		-	#DIV/0!
Other			*35,606*	*43,482*	*45,278*	*198,775*	*42,000*	*40,711*	*(1,289)*	*-3.07%*
		Grand Total	**32,625,536**	**33,462,750**	**37,222,680**	**36,452,639**	**35,683,524**	**36,636,308**	**952,784**	**2.67%**

FY27 Budget Breakdown by Expenditure Category



Challenges & Assumptions

- **Challenges**
  - Revenue levels fixed by adopted tax rate and current funding decisions
  - Fixed cost increases in benefits, utilities, transportation, insurance, and contractual obligations
  - Staffing levels already reduced by 20 positions last fiscal year
  - Operate without several essential staff roles, including library media and writing specialists, a data manager, teacher assistants, custodial staff, and others
  - Limited flexibility to absorb additional cost increases without further service reductions
- **Operating Assumptions**
  - The budget methodology was developed using a zero-based budgeting approach, when applicable
  - Health, dental, and life insurance increase of 7% *(average)*
  - Pension increase of 5% *(average)*
  - Enrollment declines slightly
  - Medicaid reimbursements remain consistent with prior-year collections
  - Mandated Middle School History and High School Science Curriculum changes
  - Plan for a slight reduction in certain entitlement grants
  - Incorporate assumptions related to Council 94 contract negotiations
  - Special Education services estimates rates for therapists, contracted nurses, and personal care attendants upon waiting for RFP outcomes
  - ODP Tuition reduction of **$99,926** to achieve a balanced budget

Next Steps

- Review and consider approval of the FY27 School Department budget by March 19th
- Approval sustains current operations and compliance at existing staffing levels
- FY27 budget reflects prior reductions, including staffing adjustments
- Any reduction below the proposed budget will require additional cuts to staffing, programs, or services
- Questions & Requests for Additional Detail