

Explainer

This document includes a crosswalk of PPSD's object code budget for FY24 Final, FY25 Proposed and FY25 Final. Given the changes in funding, particularly changes related to state funding formula aid and MLL categorical funding, this document helps provide a consistent comparison of spending across budgets.

MLL categorical funding had grown as a funding source for Rhode Island school districts over the past few years. As it is an application-based grant with restrictions on how funds can be used, it is not a part of districts' local budget. The Governor's budget included an increase in MLL categorical funding for the state, that was reflected in the district's proposed budget shared in May. In the final budget passed by the general assembly, MLL categorical funding was eliminated with much of it rolled into the state funding formula. Columns E and I have the budgets for FY24F and FY25P respectively.

In addition to the MLL categorical funding, we've noted two others adjustments:

- Column L, which includes a net zero transfer between local and non-local budgets. This was done as the Consolidated Resource Plan was finalized, and budget items had to be moved to ensure allowability with Federal funds
- Column M, which includes adjustments between proposed and final budget, the biggest of which is an increase in retirement contributions based on the state's final budget passage

ACCOUNT DESCRIPTION	2023-2024 Final			2024-2025 Proposed to School Board			Changes Proposed and Final		
	Local Budget	MLL categorical funding	Combined	Local Budget	MLL categorical funding	Combined	CRP finalization (local/non- local transfers)	Additional changes	2024-2025 Final
		FY24			FY25				
51110 SALARIES	\$196,904,835	\$5,985,090	\$202,889,925	185,870,352	\$9,313,071	195,183,423	(\$2,202,936)	(\$493,578)	\$192,486,909
51115 SUBSTITUTE TEACHERS	7,425,000		7,425,000	7,610,625		7,610,625	0	0	7,610,625
51201 OVERTIME	535,730		535,730	489,900		489,900	0	0	489,900
51308 AFTER SCHOOL	243,481		243,481	124,216		124,216	(27,000)	0	97,216
SUBTOTAL	205,109,046	5,985,090	211,094,136	194,095,093	9,313,071	203,408,164	(2,229,936)	(493,578)	200,684,650
52910 AUTO ALLOWANCE	39,950		39,950	39,950		39,950	0	0	39,950
53201 DIAGNOSTICIANS	62,000		62,000	62,000		62,000	0	0	62,000
53202 SPEECH THERAPISTS	200,000		200,000	200,000		200,000	0	0	200,000
53203 OCCUPATIONAL THERAPISTS	141,900		141,900	141,900		141,900	0	0	141,900
53205 PSYCHOLOGISTS	400,000		400,000	400,000		400,000	0	0	400,000
53207 INTERPRETERS & TRANSLATORS	700,000		700,000	1,550,000		1,550,000	0	0	1,550,000
53210 PERFORMING ARTS	8,750		8,750	0		0	0	0	0
53213 EVALUATIONS	34,200		34,200	30,000		30,000	0	0	30,000
53220 EDUCATIONAL SERVICE	22,000		22,000	2,000		2,000	0	0	2,000
53222 WEB BASED INSTRUCTION	274,600		274,600	173,999		173,999	2,062,344	0	2,236,343
53301 PROFESSIONAL DEVELOPMENT & TRAINING	38,040		38,040	50,000		50,000	0	0	50,000
53302 CURRICULUM DEVELOPMENT	20,000		20,000	32,000		32,000	0	0	32,000
53303 WORKSHOPS	97,514		97,514	22,000		22,000	(5,100)	0	16,900
53401 ACCOUNTING FEES	79,327		79,327	82,327		82,327	0	0	82,327
53402 RECOVERY OF ATTORNEY FEES	500,000		500,000	800,000		800,000	0	0	800,000
53406 MISCELLANEOUS SERVICES	790,571		790,571	766,761		766,761	0	0	766,761
53409 NEGOTIATIONS / ARBITRATIONS	20,000		20,000	20,000		20,000	0	0	20,000
53410 POLICE DETAILS	100,100		100,100	94,900		94,900	0	0	94,900
53411 MEDICAL FEES	30,000		30,000	34,500		34,500	0	0	34,500
53412 DENTAL FEES	78,000		78,000	70,000		70,000	0	0	70,000
53414 MEDICAID SERVICES	117,375		117,375	117,375		117,375	0	0	117,375
53416 OFFICIAL & REFEREE FEES	261,000		261,000	231,000		231,000	0	0	231,000
53501 DATA PROCESSING	246,428		246,428	246,428		246,428	0	0	246,428
53502 OTHER TECHNICAL SERVICES	1,053,291		1,053,291	2,066,447		2,066,447	0	(31,595)	2,034,852
53705 POSTAGE	84,006		84,006	58,606		58,606	(4,000)	0	54,606
53706 CATERING	49,042		49,042	27,153		27,153	(15,000)	1	12,154
54201 RUBBISH DISPOSAL SERVICE	5,000		5,000	2,500		2,500	0	0	2,500
54203 CUSTODIAL SERVICES	23,644,926		23,644,926	23,918,742		23,918,742	0	0	23,918,742
54206 CLEANING SERVICE	12,000		12,000	13,000		13,000	0	0	13,000
54310 NON TECHNOLOGY RELATED REPAIRS	10,522		10,522	10,522		10,522	0	0	10,522
54312 OTHER REPAIRS	15,500		15,500	10,500		10,500	0	0	10,500
54314 MAINTENANCE/REPAIR STUDENT TRANS. VEHICLES	2,000		2,000	2,000		2,000	0	0	2,000
54320 TECHNOLOGY REPAIRS	284,425		284,425	224,513		224,513	0	(1)	224,512
54406 INSTALLATION OF COMMUNICATIONS	116,000		116,000	116,000		116,000	0	0	116,000
54407 INTERNET CONNECTIVITY	348,861		348,861	346,861		346,861	0	0	346,861
54601 RENTAL OF BUILDINGS	164,791		164,791	167,661		167,661	0	0	167,661
54604 GRADUATION RENTALS	25,000		25,000	25,000		25,000	0	0	25,000
54902 ALARM & FIRE SAFETY SERVICES	449,186		449,186	479,186		479,186	0	0	479,186
54903 MOVING & RIGGING	665,000		665,000	716,625		716,625	0	0	716,625
55111 TRANSPORTATION	19,707,821		19,707,821	22,092,315		22,092,315	0	(344,880)	21,747,435
55401 ADVERTISING	24,000		24,000	28,000		28,000	0	0	28,000
55501 PRINTING	120,540		120,540	72,040		72,040	(6,545)	0	65,495
55610 TUITION TO OTHER SCHOOL DISTRICTS	2,272,730		2,272,730	2,185,962		2,185,962	0	0	2,185,962

55630	TUITION	17,097,145		17,097,145	28,085,678		28,085,678	0	439,762	28,525,440
55660	TUITION TO CHARTER SCHOOLS	32,187,020		32,187,020	33,902,364		33,902,364	0	0	33,902,364
56404	SUBSCRIPTIONS & PERIODICALS	27,414		27,414	14,314		14,314	0	0	14,314
58101	PROFESSIONAL ORGANIZATIONAL FEES	144,365		144,365	116,831		116,831	(4,807)	0	112,024
58102	OTHER FEES	142,044		142,044	129,225		129,225	0	0	129,225
	SUBTOTAL	102,914,384	0	102,914,384	119,979,185	0	119,979,185	2,026,892	63,287	122,069,364
53503	TESTING MATERIALS	20,000		20,000	20,000	800,000	820,000	0	0	820,000
56101	EDUCATIONAL SUPPLIES	1,742,751		1,742,751	1,275,122		1,275,122	820,423	60,000	2,155,545
56112	WEARING APPAREL	48,357		48,357	48,357		48,357	0	0	48,357
56113	GRADUATION SUPPLIES	20,400		20,400	14,400		14,400	(2,000)	0	12,400
56115	HEALTH SUPPLIES	87,900		87,900	80,390		80,390	(4,585)	0	75,805
56116	ATHLETIC SUPPLIES	118,780		118,780	107,391		107,391	0	0	107,391
56117	AWARDS	2,300		2,300	4,000		4,000	0	0	4,000
56204	PROPANE	1,600		1,600	1,600		1,600	0	0	1,600
56401	TEXTBOOKS	87,000		87,000	55,250		55,250	0	0	55,250
56402	LIBRARY BOOKS	62,750		62,750	23,586		23,586	0	0	23,586
56403	REFERENCE BOOKS	10,226		10,226	3,850		3,850	0	0	3,850
56406	NON-PUBLIC TEXTBOOKS	42,000		42,000	42,000		42,000	0	0	42,000
56501	COMPUTER RELATED SUPPLIES	125,239		125,239	41,452		41,452	(9,496)	1	31,957
57311	TECHNOLOGY SOFTWARE	678,250		678,250	637,300		637,300	0	0	637,300
	SUBTOTAL	3,047,553	0	3,047,553	2,354,698	800,000	3,154,698	804,342	60,001	4,019,041
52102	LIFE INSURANCE	125,876		125,876	129,652		129,652	0	0	129,652
52103	DENTAL INSURANCE	2,826,061	120,000	2,946,061	2,910,843	243,968	3,154,811	0	1,600	3,156,411
52105	DISABILITY INSURANCE	141,059		141,059	145,291		145,291	0	0	145,291
52108	TEACHER WELLNESS	595,504		595,504	604,437		604,437	0	0	604,437
52121	EMPLOYEE MEDICAL	37,049,856	2,443,805	39,493,661	33,037,066	5,044,985	38,082,051	0	(120,000)	37,962,051
52122	RETIREE MEDICAL	7,013,116		7,013,116	7,360,867		7,360,867	0	0	7,360,867
52203	STATE RETIREMENT	23,651,525	897,764	24,549,289	19,842,482	1,396,961	21,239,443	(234,682)	1,627,013	22,631,774
52204	CITY RETIREMENT	12,190,109		12,190,109	13,737,455		13,737,455	(82,461)	0	13,654,994
52301	FICA	15,690,839	457,859	16,148,698	14,848,275	712,450	15,560,725	(170,594)	(27,883)	15,362,248
52501	UNEMPLOYMENT	375,631		375,631	525,000		525,000	0	0	525,000
52720	WORKERS COMPENSATION	1,950,000		1,950,000	2,000,000		2,000,000	0	0	2,000,000
52730	WORKERS COMPENSATION-MEDICAL	800,000		800,000	850,000		850,000	0	0	850,000
52902	EMPLOYEE ASSISTANCE PROGRAM	56,000		56,000	57,680		57,680	0	0	57,680
52903	EMPLOYEE TUITION REIMBURSEMENT	17,500		17,500	17,500		17,500	0	0	17,500
52915	LABORER'S PENSION AND BENEFITS	5,023,153		5,023,153	5,224,079		5,224,079	0	0	5,224,079
55201	LIABILITY INSURANCE	888,930		888,930	1,111,492		1,111,492	0	0	1,111,492
58206	CLAIMS	200,000		200,000	200,000		200,000	0	0	200,000
	SUBTOTAL	108,595,159	3,919,428	112,514,587	102,602,119	7,398,364	110,000,483	(487,737)	1,480,730	110,993,476
57305	EDUCATIONAL EQUIPMENT	80,450		80,450	32,500		32,500	0	350,000	382,500
57306	FURNITURE & FIXTURES	486,810		486,810	199,567		199,567	(44,398)	350,000	505,169
57309	COMPUTER HARDWARE	620,357		620,357	433,270		433,270	(69,163)	0	364,107
	SUBTOTAL	1,187,617	0	1,187,617	665,337	0	665,337	(113,561)	700,000	1,251,776
				0						
54402	WATER	252,284		252,284	251,568		251,568	0	0	251,568
54403	TELEPHONE	320,394		320,394	312,394		312,394	0	0	312,394
54405	SEWER USAGE FEES	491,491		491,491	490,863		490,863	0	0	490,863
56201	NATURAL GAS	2,641,198		2,641,198	2,703,258		2,703,258	0	0	2,703,258
56209	FUEL	27,054		27,054	27,054		27,054	0	0	27,054
56215	ELECTRICITY	4,059,516		4,059,516	5,153,492		5,153,492	0	(2,908,820)	2,244,672
	SUBTOTAL	7,791,937	0	7,791,937	8,938,629	0	8,938,629	0	(2,908,820)	6,029,809
	TOTAL	\$428,645,696	\$9,904,518	\$438,550,214	\$428,635,061	\$17,511,435	\$446,146,496	\$0	(\$1,098,380)	\$445,048,116