Town of Smithfield RI
Budget Analysis -- FY 2024
School Department

Account ID	Description	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	2023 YTD Expended 1/31/23	FY2024 Requested	FY2024 TM Budget	Differnce Requested - Adopted	2023 Adopted vs 2024 TM Budget ($)
1-01-070-0512	School Office	13,835	13,626	21,251	16,311	22,756	22,756	1,505	1,505
1-01-070-0531	Superintendent and School Board	64,139	77,845	61,952	54,287	66,870	66,870	4,918	4,918
1-01-070-0900	School Department - Operating Expenses	0	0	0	0	0	0	0	0
1-01-070-0999	Capital Improvements	0	0	0	0	0	0	0	0
1-01-070-2102	Life Insurance	48,329	63,826	63,849	29,272	83,401	83,401	19,552	19,552
1-01-070-2104	Vision Benefits	28,118	27,890	29,572	12,198	29,226	29,226	-346	-346
1-01-070-2106	Admin. Supplemental Benefit Plan	41,500	40,623	45,023	4,194	48,000	48,000	2,977	2,977
1-01-070-2109	Medical Buy Back Payments	137,599	135,368	127,423	68,503	136,806	136,806	9,383	9,383
1-01-070-2111	Maint/Custodial Legal Dues	5,148	5,444	5,616	2,370	0	0	-5,616	-5,616
1-01-070-2121	Health Insurance Premium	3,683,599	3,601,776	3,777,565	1,513,333	3,909,232	3,909,232	131,667	131,667
1-01-070-2122	Retiree Insurance Premiums	171,518	151,236	156,982	112,528	248,827	248,827	91,845	91,845
1-01-070-2123	Dental Buy Back Payments	1,908	2,004	1,850	1,371	2,300	2,300	450	450
1-01-070-2124	Dental Insurance Premium	209,940	208,729	214,395	81,369	216,413	216,413	2,018	2,018
1-01-070-2203	Teachers' Retirement - Defined Benefit	2,720,552	2,809,593	2,940,586	929,271	3,048,619	3,048,619	108,033	108,033
1-01-070-2207	Survivor's Benefits	26,781	26,973	26,617	26,307	26,973	26,973	356	356
1-01-070-2208	Municipal Retirement - Defined Benefit	357,541	381,135	419,865	161,678	395,265	395,265	-24,600	-24,600
1-01-070-2213	Teachers' Retirement - Defined Contribution	456,137	459,776	484,525	154,022	510,093	510,093	25,568	25,568
1-01-070-2218	Municipal Retirement - Defined Contribution	37,372	39,028	42,966	16,022	45,672	45,672	2,706	2,706
1-01-070-2301	FICA	250,471	260,690	288,035	140,908	307,572	307,572	19,537	19,537
1-01-070-2302	Medicare	325,454	330,057	356,946	152,120	367,032	367,032	10,086	10,086
1-01-070-2501	Unemployment Compensation	24,718	32,469	28,364	7,025	28,000	28,000	-364	-364
1-01-070-2710	Workers' Compensation	133,102	68,764	80,172	62,487	87,405	87,405	7,233	7,233
1-01-070-2902	Employee Assistance Program	4,564	2,453	728	0	0	0	-728	-728
1-01-070-3111	Instructional Teachers	614,177	521,613	418,360	185,790	438,361	438,361	20,001	20,001
1-01-070-3121	Pupil-Use Technology	0	0	3,900	811	1,200	1,200	-2,700	-2,700
1-01-070-3122	Instructional Materials			0	0	1,500	1,500	1,500	1,500
1-01-070-3222	In-Service, Staff Development and Support	5,500	12,039	4,200	0	4,200	4,200	0	0
1-01-070-3231	Program Management	100	0	0	0	0	0	0	0
1-01-070-3431	Public, Parochial, Private and Charter School	539,567	641,130	689,523	287,323	611,767	611,767	-77,756	-77,756

Account ID	Description	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	2023 YTD Expended 1/31/23	FY2024 Requested	FY2024 TM Budget	Differnce Requested - Adopted	2023 Adopted vs 2024 TM Budget ($)
1-01-070-4111	Instructional Teachers	87,409	89,258	91,066	38,460	92,552	92,552	1,486	1,486
1-01-070-4122	Instructional Materials	0	0	0	0	0	0	0	0
1-01-070-4214	Student Services Instr. Related	556	0	0	0	0	0	0	0
1-01-070-4222	In-Service, Staff Development and Support	2,040	750	750	0	750	750	0	0
1-01-070-4232	Therapists, Psychologists, Evaluators, Personal Att	265	4,585	2,700	0	1,150	1,150	-1,550	-1,550
1-01-070-4241	Academic Student Assessment	0	0	0	0	0	0	0	0
1-01-070-5062	Summer School Program	1,140	12,250	11,800	44,581	55,941	55,941	44,141	44,141
1-01-070-5063	After School Program	0	4,540	4,800	0	4,896	4,896	96	96
1-01-070-5111	Instructional Teachers	11,099,332	11,392,366	11,795,120	5,008,860	12,122,923	12,122,923	327,803	327,803
1-01-070-5112	Substitute Teachers	209,807	209,365	173,390	129,277	191,190	191,190	17,800	17,800
1-01-070-5113	Instructional Paraprofessionals	199,049	247,752	235,168	136,008	333,455	333,455	98,287	98,287
1-01-070-5121	Pupil-Use Technology	534,594	631,699	459,599	309,061	394,492	394,492	-65,107	-65,107
1-01-070-5122	Instructional Materials	232,698	238,709	299,809	199,044	257,782	257,782	-42,027	-42,027
1-01-070-5211	Guidance	677,445	673,603	687,529	296,625	700,979	700,979	13,450	13,450
1-01-070-5212	Library & Media	388,936	410,428	389,126	157,159	365,993	365,993	-23,133	-23,133
1-01-070-5213	Co-Curricular & Athletics	357,854	439,256	465,891	209,773	528,137	528,137	62,246	62,246
1-01-070-5214	Student Services Instr. Related	83,018	72,158	83,605	60,506	85,366	85,366	1,761	1,761
1-01-070-5216	Student Health & Services	525,780	435,572	441,446	190,926	451,616	451,616	10,170	10,170
1-01-070-5221	Curriculum Development	99,775	75,951	115,301	66,152	119,347	119,347	4,046	4,046
1-01-070-5222	In-Service, Staff Development and Support	213,275	215,186	202,360	49,080	217,819	217,819	15,459	15,459
1-01-070-5231	Program Management	63,955	174,680	179,232	87,045	184,671	184,671	5,439	5,439
1-01-070-5241	Academic Student Assessment	26,355	4,625	10,518	-20,045	32,055	32,055	21,537	21,537
1-01-070-5311	Transportation	1,462,983	1,582,163	1,684,794	712,573	2,155,478	2,155,478	470,684	470,684
1-01-070-5312	Food Service	82,887	0	0	0	0	0	0	0
1-01-070-5313	Safety	69,412	77,815	89,039	42,046	110,854	110,854	21,815	21,815
1-01-070-5321	Building Upkeep & Maintenance	2,555,124	2,696,177	2,953,750	1,574,547	3,073,287	3,073,287	119,537	119,537
1-01-070-5331	Data Processing	216,419	224,505	261,735	116,401	254,483	254,483	-7,252	-7,252
1-01-070-5332	Business Operations	293,951	363,569	371,655	226,465	436,814	436,814	65,159	65,159
1-01-070-5422	School Construction	0	0	0	11,203	0	0	0	0

Account ID	Description	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	2023 YTD Expended 1/31/23	FY2024 Requested	FY2024 TM Budget	Differnce Requested - Adopted	2023 Adopted vs 2024 TM Budget ($)
1-01-070-5431	Public, Parochial, Private and Charter School	204,151	247,528	279,185	123,983	314,177	314,177	34,992	34,992
1-01-070-5432	Retiree Benefits and Other	76,668	74,568	47,500	21,096	61,200	61,200	13,700	13,700
1-01-070-5511	Principals and Assistant Principals	941,283	961,840	963,816	477,533	1,094,998	1,094,998	131,182	131,182
1-01-070-5512	School Office	293,373	312,605	322,874	140,782	340,533	340,533	17,659	17,659
1-01-070-5521	Deputies, Senior Admin, Researchers and Program	0	150	15,315	0	10,958	10,958	-4,357	-4,357
1-01-070-5531	Superintendent and School Board	242,045	242,189	286,018	182,308	257,446	257,446	-28,572	-28,572
1-01-070-5532	Legal	34,787	30,125	27,000	16,049	35,000	35,000	8,000	8,000
1-01-070-6111	Instructional Teachers	3,004,249	2,966,276	3,174,963	1,323,545	3,279,831	3,279,831	104,868	104,868
1-01-070-6112	Substitute Teachers	15,113	9,132	0	19,077	0	0	0	0
1-01-070-6113	Instructional Paraprofessionals	1,204,506	1,222,547	1,311,597	553,374	1,340,640	1,340,640	29,043	29,043
1-01-070-6121	Pupil-Use Technology	11,034	9,430	10,075	3,569	24,974	24,974	14,899	14,899
1-01-070-6122	Instructional Materials	52,096	63,061	21,170	22,122	37,467	37,467	16,297	16,297
1-01-070-6214	Student Services Instr. Related			0	1,619	3,998	3,998	3,998	3,998
1-01-070-6215	Academic Interventions	24,670	3,135	0	0	0	0	0	0
1-01-070-6216	Student Health and Services	24,382	16,137	89,502	5,450	131,379	131,379	41,877	41,877
1-01-070-6221	Curriculum Development	6,630	0	3,000	3,000	3,000	3,000	0	0
1-01-070-6222	In-Service, Staff Development and Support	201,283	190,085	227,244	58,330	178,240	178,240	-49,004	-49,004
1-01-070-6231	Program Management	401,574	429,918	496,025	220,864	660,440	660,440	164,415	164,415
1-01-070-6232	Therapists, Psychologists, Evaluators, Personal Att	1,598,949	1,692,512	1,623,552	688,128	1,950,830	1,950,830	327,278	327,278
1-01-070-6241	Academic Student Assessment	3,584	16,424	16,609	11,587	21,857	21,857	5,248	5,248
1-01-070-6311	Transportation	164,678	212,320	224,522	56,666	188,386	188,386	-36,136	-36,136
1-01-070-6313	Safety	0	0	0	0	0	0	0	0
1-01-070-6431	Public, Parochial, Private and Charter School	482,967	633,520	733,524	418,615	1,012,619	1,012,619	279,095	279,095
1-01-070-7777	Audit/Budget Appropriation	0	631,895	0	0	0	-663,140	0	-663,140
1-01-070-8075	Appropriation From Fund Balance	547,973	0	0	0	0	0	0	0
1-01-070-8431	Public, Parochial, Private and Charter School	70,000	10,817	47,361	20,325	51,452	51,452	4,091	4,091
1-01-070-9121	Pupil-Use Technology			0	0	0	0	0	0
1-01-070-9122	Instructional Materials	5,820	0	3,500	0	1,500	1,500	-2,000	-2,000
1-01-070-9231	Program Management			0	0	0	0	0	0

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1-01-070-9321	Operation & Maintenance	0	0	0	0	0	0	0	0
1-01-070-9331	Data Processing	0	0	0	0	0	0	0	0
1-01-070-9332	Business Operations	0	0	0	0	0	0	0	0
1-01-070-9422	Capital Projects	88,258	250,758	0	0	0	0	0	0
		39,085,801	**40,418,021**	**41,224,800**	**18,033,269**	**43,810,445**	**43,147,305**	**2,585,645**	**1,922,505**

Percent Increase From FY2023 Actual	
6.3%	*4.7%*

Town of Smithfield RI
Budget Analysis -- FY 2024
School Department

Account ID	Description	Difference TM-Requested	2023 Adopted vs 2024 TM Budget (%)	2023 % Expended to Date
1-01-070-0512	School Office	0	7.08%	76.75%
1-01-070-0531	Superintendent and School Board	0	7.94%	87.63%
1-01-070-0900	School Department - Operating Expenses	0		
1-01-070-0999	Capital Improvements	0		
1-01-070-2102	Life Insurance	0	30.62%	45.85%
1-01-070-2104	Vision Benefits	0	-1.17%	41.25%
1-01-070-2106	Admin. Supplemental Benefit Plan	0	6.61%	9.32%
1-01-070-2109	Medical Buy Back Payments	0	7.36%	53.76%
1-01-070-2111	Maint/Custodial Legal Dues	0	-100.00%	42.20%
1-01-070-2121	Health Insurance Premium	0	3.49%	40.06%
1-01-070-2122	Retiree Insurance Premiums	0	58.51%	71.68%
1-01-070-2123	Dental Buy Back Payments	0	24.32%	74.11%
1-01-070-2124	Dental Insurance Premium	0	0.94%	37.95%
1-01-070-2203	Teachers' Retirement - Defined Benefit	0	3.67%	31.60%
1-01-070-2207	Survivor's Benefits	0	1.34%	98.84%
1-01-070-2208	Municipal Retirement - Defined Benefit	0	-5.86%	38.51%
1-01-070-2213	Teachers' Retirement - Defined Contribution	0	5.28%	31.79%
1-01-070-2218	Municipal Retirement - Defined Contribution	0	6.30%	37.29%
1-01-070-2301	FICA	0	6.78%	48.92%
1-01-070-2302	Medicare	0	2.83%	42.62%
1-01-070-2501	Unemployment Compensation	0	-1.28%	24.77%
1-01-070-2710	Workers' Compensation	0	9.02%	77.94%
1-01-070-2902	Employee Assistance Program	0	-100.00%	0.00%
1-01-070-3111	Instructional Teachers	0	4.78%	44.41%
1-01-070-3121	Pupil-Use Technology	0	-69.23%	20.79%
1-01-070-3122	Instructional Materials	0		
1-01-070-3222	In-Service, Staff Development and Support	0	0.00%	0.00%
1-01-070-3231	Program Management	0		
1-01-070-3431	Public, Parochial, Private and Charter School	0	-11.28%	41.67%

Town of Smithfield RI
Budget Analysis -- FY 2024
School Department

Account ID	Description	Difference TM-Requested	2023 Adopted vs 2024 TM Budget (%)	2023 % Expended to Date
1-01-070-4111	Instructional Teachers	0	1.63%	42.23%
1-01-070-4122	Instructional Materials	0		
1-01-070-4214	Student Services Instr. Related	0		
1-01-070-4222	In-Service, Staff Development and Support	0	0.00%	0.00%
1-01-070-4232	Therapists, Psychologists, Evaluators, Personal Att	0	-57.41%	0.00%
1-01-070-4241	Academic Student Assessment	0		
1-01-070-5062	Summer School Program	0	374.08%	377.81%
1-01-070-5063	After School Program	0	2.00%	0.00%
1-01-070-5111	Instructional Teachers	0	2.78%	42.47%
1-01-070-5112	Substitute Teachers	0	10.27%	74.56%
1-01-070-5113	Instructional Paraprofessionals	0	41.79%	57.83%
1-01-070-5121	Pupil-Use Technology	0	-14.17%	67.25%
1-01-070-5122	Instructional Materials	0	-14.02%	66.39%
1-01-070-5211	Guidance	0	1.96%	43.14%
1-01-070-5212	Library & Media	0	-5.94%	40.39%
1-01-070-5213	Co-Curricular & Athletics	0	13.36%	45.03%
1-01-070-5214	Student Services Instr. Related	0	2.11%	72.37%
1-01-070-5216	Student Health & Services	0	2.30%	43.25%
1-01-070-5221	Curriculum Development	0	3.51%	57.37%
1-01-070-5222	In-Service, Staff Development and Support	0	7.64%	24.25%
1-01-070-5231	Program Management	0	3.03%	48.57%
1-01-070-5241	Academic Student Assessment	0	204.76%	-190.58%
1-01-070-5311	Transportation	0	27.94%	42.29%
1-01-070-5312	Food Service	0		
1-01-070-5313	Safety	0	24.50%	47.22%
1-01-070-5321	Building Upkeep & Maintenance	0	4.05%	53.31%
1-01-070-5331	Data Processing	0	-2.77%	44.47%
1-01-070-5332	Business Operations	0	17.53%	60.93%
1-01-070-5422	School Construction	0		

Town of Smithfield RI
Budget Analysis -- FY 2024
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1-01-070-5431	Public, Parochial, Private and Charter School	0	12.53%	44.41%
1-01-070-5432	Retiree Benefits and Other	0	28.84%	44.41%
1-01-070-5511	Principals and Assistant Principals	0	13.61%	49.55%
1-01-070-5512	School Office	0	5.47%	43.60%
1-01-070-5521	Deputies, Senior Admin, Researchers and Program	0	-28.45%	0.00%
1-01-070-5531	Superintendent and School Board	0	-9.99%	63.74%
1-01-070-5532	Legal	0	29.63%	59.44%
1-01-070-6111	Instructional Teachers	0	3.30%	41.69%
1-01-070-6112	Substitute Teachers	0		
1-01-070-6113	Instructional Paraprofessionals	0	2.21%	42.19%
1-01-070-6121	Pupil-Use Technology	0	147.88%	35.42%
1-01-070-6122	Instructional Materials	0	76.98%	104.50%
1-01-070-6214	Student Services Instr. Related	0		
1-01-070-6215	Academic Interventions	0		
1-01-070-6216	Student Health and Services	0	46.79%	6.09%
1-01-070-6221	Curriculum Development	0	0.00%	100.00%
1-01-070-6222	In-Service, Staff Development and Support	0	-21.56%	25.67%
1-01-070-6231	Program Management	0	33.15%	44.53%
1-01-070-6232	Therapists, Psychologists, Evaluators, Personal Att	0	20.16%	42.38%
1-01-070-6241	Academic Student Assessment	0	31.60%	69.76%
1-01-070-6311	Transportation	0	-16.09%	25.24%
1-01-070-6313	Safety	0		
1-01-070-6431	Public, Parochial, Private and Charter School	0	38.05%	57.07%
1-01-070-7777	Audit/Budget Appropriation	-663,140		
1-01-070-8075	Appropriation From Fund Balance	0		
1-01-070-8431	Public, Parochial, Private and Charter School	0	8.64%	42.92%
1-01-070-9121	Pupil-Use Technology	0		
1-01-070-9122	Instructional Materials	0	-57.14%	0.00%
1-01-070-9231	Program Management	0		

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1-01-070-9321	Operation & Maintenance	0		
1-01-070-9331	Data Processing	0		
1-01-070-9332	Business Operations	0		
1-01-070-9422	Capital Projects	0		
		-663,140	**4.66%**	**43.74%**