

WEST WARWICK PUBLIC SCHOOLS



**PROPOSED EDUCATIONAL
BUDGET PLAN
FY 2026
(5 Year Projection)**

1/28/25

FY 26 Budget Narrative

The following pages summarize the West Warwick School Committee's Educational Budget Plan for FY26 which totals \$77,107,168. This is an increase of \$2,152,470, or 2.87% over the FY25 adopted budget. It is important to note that the Governors' final approved budget was received June 17, 2024, well after the FY25 budget was adopted by the Town of West Warwick. The Governors' budget provided an increase in state aid over the FY25 adopted amount of \$844,665.

Salary Expenses UCOA 51000

Salary expenses changes:

- Salary expenses have shown a slight increase .
 - The primary cause of this decrease is due to the anticipated reduction in staff.

Fringe Benefit Expense UCOA 52000

Fringe benefit changes:

- Medical insurance costs reflects the working rate increase of 5% as well as anticipated staff reduction as noted above.
- Dental insurance costs reflects the working rate increase of 3% as well as anticipated staff reduction as noted above.
- Life insurance costs are decreased approximately 66% or \$192,000. This is due to the elimination of the district sponsored life insurance benefit to Classified employees.
- Unemployment costs are estimated to decrease by 60% or \$15,000.
- Workers compensation is projected to decrease 8% or \$25,000 based on the reduction of federally funded professional development stipends.

Other Major Items Impacting the Budget:

- Other Purchase Services increased approximately \$2,198,802 or 22%. Primarily due to the following.
 - 5% or approximately \$69,815 increase in state transportation
 - 4% or approximately \$113,000 increase in local transportation
 - 36% or approximately a \$2,001,000 increase in student enrollment in other districts including special education placements and dual enrollment in CCRI.
- Supplies increased 7% or approximately \$84,070 primarily due to an increase in rates in natural gas and electricity.
- Property increased approximately \$61,430 or 9% primarily due to the technology needs to support the new curriculum in literacy and math.

FY 26 Revenue

The school district receives revenue from two primary sources: State Education Aid and from the Town of West Warwick as a local appropriation. Medicaid reimbursements, as well as miscellaneous revenue are additional sources of funding.

Anticipated State Education Aid:	\$ 42,018,926
Local Appropriation	\$ 34,049,241
Medicaid Reimbursements:	\$ 650,000
Miscellaneous Revenue:	\$ 389,000
Total Revenue:	\$ 77,107,167

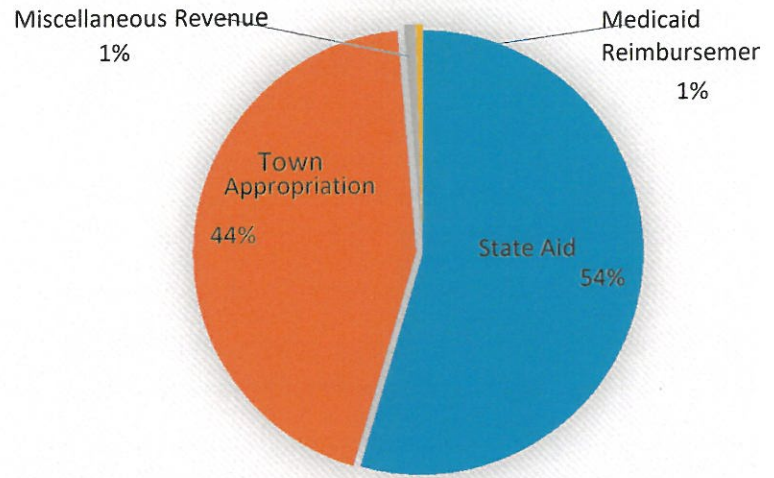
It is a priority of the District to continue to participate in the town’s fiscal health while not impeding the education of our children. We received the Governor’s recommended aid dated January 16, 2025 which shows an increase of \$1,913,988 over the FY25 enacted aid.

Conclusion

We continue to partner with the town to minimize the fiscal impact to the tax payers and community while avoiding any major negative affects to the education provided. The increase in appropriation and state aid will allow the District to meet the future needs of our children. This budget, as presented, will support the district educationally and programmatically.

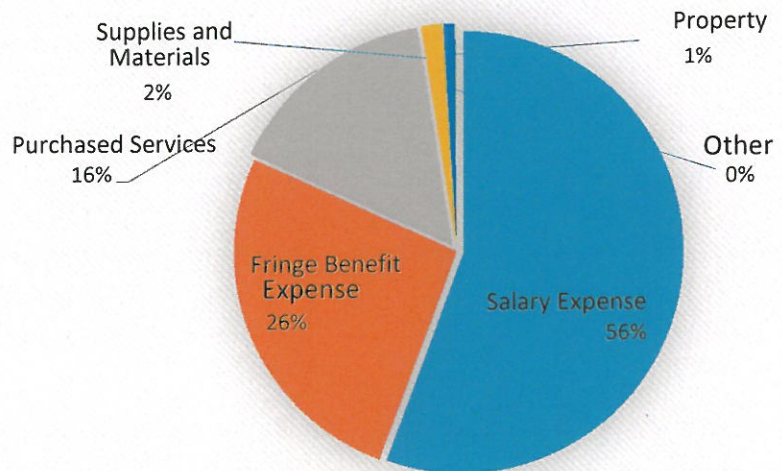
State Aid	\$ 42,018,926.00
Town Appropriation	\$ 34,049,241.00
Medicaid Reimbursements	\$ 650,000.00
Miscellaneous Revenue	\$ 389,000.00
Total Revenue	\$ 77,107,167.00

FY26 Revenue



Salary Expense	\$ 42,859,865.00
Fringe Benefit Expense	\$ 20,270,427.00
Purchased Services	\$ 12,034,435.00
Supplies and Materials	\$ 1,194,100.00
Property	\$ 665,340.00
Other	\$ 83,000.00
Total Expenses	\$ 77,107,167.00

FY26 Expenses



West Warwick Public Schools
FY26 Proposed Budget
5 Year Projection

Budget Report - District Wide

Accounts	Description	FY24 Actual	FY25 Budget Amended	FY26 Budget Proposed	FY27 Budget Proposed	FY28 Budget Proposed	FY29 Budget Proposed	FY30 Budget Proposed
Salaries (51000)								
51110-51132-51135-59999	Regular Salaries	\$ 38,401,568.52	\$ 39,876,449.00	\$ 39,929,865.00	\$ 41,127,760.95	\$ 42,361,593.78	\$ 43,632,441.59	\$ 44,941,414.84
51115	Substitutes	\$ 1,548,456.50	\$ 1,404,300.00	\$ 1,450,000.00	\$ 1,493,500.00	\$ 1,538,305.00	\$ 1,584,454.15	\$ 1,631,987.77
51133	Longevity (Non-Certified Only)	\$ 137,995.01	\$ 134,547.00	\$ 140,000.00	\$ 144,200.00	\$ 148,526.00	\$ 152,981.78	\$ 157,571.23
51201-51203	Regular Overtime	\$ 109,683.94	\$ 102,250.00	\$ 110,000.00	\$ 113,300.00	\$ 116,699.00	\$ 120,199.97	\$ 123,805.97
51302-51303	Professional Development-Certified	\$ 14,904.03	\$ 35,200.00	\$ 15,000.00	\$ 15,450.00	\$ 15,913.50	\$ 16,390.91	\$ 16,882.63
51306-51322-51332-51331-51335	Severance/Sick/Vacation Payout	\$ 305,818.96	\$ 101,800.00	\$ 105,000.00	\$ 108,150.00	\$ 111,394.50	\$ 114,736.34	\$ 118,178.43
51309	Tutoring	\$ 13,094.00	\$ 10,000.00	\$ 10,000.00	\$ 10,300.00	\$ 10,609.00	\$ 10,927.27	\$ 11,255.09
51339-51336-51327	Class Overage	\$ 457,453.51	\$ 361,000.00	\$ 370,000.00	\$ 381,100.00	\$ 392,533.00	\$ 404,308.99	\$ 416,438.26
51338	Summer School	\$ 223,342.63	\$ 173,200.00	\$ 190,000.00	\$ 195,700.00	\$ 201,571.00	\$ 207,618.13	\$ 213,846.67
514??	Slipends	\$ 489,459.55	\$ 485,349.00	\$ 510,000.00	\$ 525,300.00	\$ 541,059.00	\$ 557,290.77	\$ 574,009.49
	Other	\$ 36,362.36	\$ 28,321.00	\$ 30,000.00	\$ 30,900.00	\$ 31,827.00	\$ 32,781.81	\$ 33,765.26
	Sub-total : Salaries	\$ 41,738,139.01	\$ 42,712,416.00	\$ 42,859,865.00	\$ 44,145,660.95	\$ 45,470,030.78	\$ 46,834,131.70	\$ 48,239,155.65
Employee Benefits (52000)								
52102	Life Insurance (+)	\$ 322,883.47	\$ 292,048.00	\$ 100,000.00	\$ 103,000.00	\$ 106,090.00	\$ 109,272.70	\$ 112,550.88
52124	Dental Insurance (active) (+)	\$ 338,459.47	\$ 362,192.00	\$ 337,890.00	\$ 348,026.70	\$ 358,467.50	\$ 369,221.53	\$ 380,298.17
52123	Dental Buy Back (active) (+)	\$ 20,266.27	\$ 20,561.00	\$ 24,000.00	\$ 24,720.00	\$ 25,461.60	\$ 26,225.45	\$ 27,012.21
52125	Dental Insurance (retiree) (+)	\$ 8,584.76	\$ 10,000.00	\$ 10,300.00	\$ 10,609.00	\$ 10,927.27	\$ 11,255.09	\$ 11,592.74
52121	Health Insurance (active) (+)	\$ 6,560,601.28	\$ 7,534,371.00	\$ 7,321,980.00	\$ 7,541,639.40	\$ 7,767,888.58	\$ 8,000,925.24	\$ 8,240,953.00
52109	Health Insurance Buy Back (active) (+)	\$ 276,309.77	\$ 275,830.00	\$ 284,000.00	\$ 292,520.00	\$ 301,295.60	\$ 310,334.47	\$ 319,644.50
52122	Health Insurance (retiree) (+)	\$ 285,541.12	\$ 310,000.00	\$ 310,000.00	\$ 319,300.00	\$ 328,879.00	\$ 338,745.37	\$ 348,907.73
52203	Retirement Certified - DB (+)	\$ 5,114,533.11	\$ 5,157,991.00	\$ 5,273,442.12	\$ 5,431,645.38	\$ 5,594,594.75	\$ 5,762,432.59	\$ 5,935,305.57
52213	Retirement Certified - DC (+)	\$ 199,352.15	\$ 239,440.00	\$ 241,034.04	\$ 248,265.06	\$ 255,713.01	\$ 263,384.40	\$ 271,285.94
52208, 52228	Retirement Classified MERS DB (+)	\$ 2,387,590.73	\$ 2,444,180.00	\$ 2,478,826.40	\$ 2,553,191.19	\$ 2,629,786.93	\$ 2,708,680.54	\$ 2,789,940.95
52218	Retirement Classified MERS DC (+)	\$ 15,239.13	\$ 17,679.00	\$ 15,175.25	\$ 15,630.51	\$ 16,099.42	\$ 16,582.41	\$ 17,079.88
52202	OPEB (+)	\$ 245,000.00	\$ 215,000.00	\$ 225,000.00	\$ 231,750.00	\$ 238,702.50	\$ 245,863.58	\$ 253,239.48
52301	FICA (+)	\$ 2,522,979.59	\$ 2,723,127.00	\$ 2,657,311.15	\$ 2,737,030.48	\$ 2,819,141.40	\$ 2,903,715.64	\$ 2,990,827.11
52302	Medicare (+)	\$ 590,418.17	\$ 659,932.00	\$ 621,468.04	\$ 640,112.08	\$ 659,315.44	\$ 679,094.91	\$ 699,467.75
52501	Unemployment (+)	\$ 23,650.00	\$ 25,000.00	\$ 10,000.00	\$ 10,300.00	\$ 10,609.00	\$ 10,927.27	\$ 11,255.09
52710	Workers Compensation (+)	\$ 330,493.00	\$ 325,000.00	\$ 300,000.00	\$ 309,000.00	\$ 318,270.00	\$ 327,818.10	\$ 337,652.64
52910	Employee Travel (+)	\$ 56,503.21	\$ 53,200.00	\$ 60,000.00	\$ 61,800.00	\$ 63,654.00	\$ 65,563.62	\$ 67,530.53
52902	Employee Assistance Program (+)	\$ 4,983.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-total : Employee Benefits	\$ 19,305,388.78	\$ 20,665,551.00	\$ 20,270,427.00	\$ 20,878,539.81	\$ 21,504,895.00	\$ 22,150,042.88	\$ 22,814,544.17

**West Warwick Public Schools
FY26 Proposed Budget
5 Year Projection**

Budget Report - District Wide

Purchase Professional & Technical Services (53000)															
53207	Interpreter Services (+)	\$	16,364.41	\$	10,000.00	\$	10,300.00	\$	10,609.00	\$	10,927.27	\$	11,255.09	\$	11,592.74
53206-53213	Outside Evaluations (+)	\$	16,457.49	\$	15,000.00	\$	15,450.00	\$	15,913.50	\$	16,390.91	\$	16,862.63	\$	17,369.11
53216	Tutoring Services (+)	\$	47,774.51	\$	15,000.00	\$	15,500.00	\$	15,965.00	\$	16,443.95	\$	16,937.27	\$	17,445.39
53301	Training Services (+)	\$	5,525.00	\$	15,125.00	\$	10,000.00	\$	10,300.00	\$	10,609.00	\$	10,927.27	\$	11,255.09
53502-53221-53222	Other Technical Services (+)	\$	126,490.76	\$	98,561.35	\$	130,000.00	\$	133,900.00	\$	137,917.00	\$	142,054.51	\$	146,316.15
53414	Medicaid Service Provider (+)	\$	29,290.81	\$	47,000.00	\$	48,410.00	\$	49,862.30	\$	51,358.17	\$	52,898.91	\$	54,485.88
53303	Conferences & Workshops (+)	\$	2,213.98	\$	22,285.00	\$	23,000.00	\$	23,690.00	\$	24,400.70	\$	25,132.72	\$	25,866.70
53401	Audit Services (+)	\$	30,500.00	\$	33,500.00	\$	37,000.00	\$	38,110.00	\$	39,253.30	\$	40,430.90	\$	41,643.83
53503-53703	Test & Materials (+)	\$	-	\$	3,650.00	\$	3,800.00	\$	3,914.00	\$	4,031.42	\$	4,152.36	\$	4,276.93
53402	Legal Services (+)	\$	159,221.89	\$	125,000.00	\$	180,000.00	\$	185,400.00	\$	190,962.00	\$	196,690.86	\$	202,591.59
53403-53412	Doctor & Dentist (+)	\$	28,183.90	\$	30,845.00	\$	50,000.00	\$	51,500.00	\$	53,045.00	\$	54,636.35	\$	56,275.44
09-53210-53202-53220-53208-53205	Professional Services (+)	\$	468,497.14	\$	536,884.17	\$	525,000.00	\$	540,750.00	\$	556,972.50	\$	573,681.68	\$	590,892.13
53705	Shipping & Postage (+)	\$	-	\$	16,200.00	\$	16,000.00	\$	16,480.00	\$	16,974.40	\$	17,483.63	\$	18,008.14
53416	Officials (+)	\$	39,448.50	\$	42,100.00	\$	43,000.00	\$	44,290.00	\$	45,618.70	\$	46,987.26	\$	48,396.88
53410	Police Details (+)	\$	4,361.69	\$	11,500.00	\$	12,000.00	\$	12,360.00	\$	12,730.80	\$	13,112.72	\$	13,506.11
53413-53701	Crossing Guards (+)	\$	49,576.01	\$	50,000.00	\$	51,500.00	\$	53,045.00	\$	54,636.35	\$	56,275.44	\$	57,963.70
53417	Nursing Services (+)	\$	4,859.40	\$	31,530.00	\$	32,475.00	\$	33,449.25	\$	34,452.73	\$	35,486.31	\$	36,550.90
53706	Catering (+)	\$	15,518.82	\$	13,687.00	\$	14,000.00	\$	14,420.00	\$	14,852.60	\$	15,298.18	\$	15,757.12
Sub-total : Purchase Professional & Technic:		\$	1,117,867.52	\$	1,217,435.00	\$	1,253,958.05	\$	1,291,576.79	\$	1,330,324.10	\$	1,370,233.82	\$	
Purchase Property Services (54000)															
54201	Rubbish Removal (+)	\$	30,893.81	\$	31,000.00	\$	32,000.00	\$	32,960.00	\$	33,948.80	\$	34,967.26	\$	36,016.28
54205	Pest Control (+)	\$	3,600.00	\$	3,750.00	\$	3,900.00	\$	4,017.00	\$	4,137.51	\$	4,261.64	\$	4,389.48
10-54311-54313-54322-54204-54312	Maintenance and Repairs (+)	\$	196,696.39	\$	278,068.16	\$	220,000.00	\$	226,600.00	\$	233,398.00	\$	240,399.94	\$	247,611.94
54320	Technology Related Repairs and Maintenance	\$	-	\$	1,000.00	\$	1,000.00	\$	1,030.00	\$	1,060.90	\$	1,092.73	\$	1,125.51
54402	Water Usage (+)	\$	93,107.93	\$	129,601.00	\$	134,000.00	\$	138,020.00	\$	142,160.60	\$	146,425.42	\$	150,818.18
54403	Telephone Expense (+)	\$	47,345.64	\$	55,640.00	\$	57,000.00	\$	58,710.00	\$	60,471.30	\$	62,285.44	\$	64,154.00
54601-54602-54604-54606-54605	Rentals (+)	\$	113,681.71	\$	110,765.00	\$	115,000.00	\$	118,450.00	\$	122,003.50	\$	125,663.61	\$	129,433.51
54407	Internet Connectivity (+)	\$	8,495.92	\$	21,656.00	\$	25,000.00	\$	25,750.00	\$	26,522.50	\$	27,318.18	\$	28,137.72
54901	Other Purchase Property Services (+)	\$	1,820.00	\$	6,110.00	\$	3,000.00	\$	3,090.00	\$	3,182.70	\$	3,278.18	\$	3,376.53
54902-54904	Alarm & Fire Safety Services (+)	\$	42,854.94	\$	26,150.00	\$	27,000.00	\$	27,810.00	\$	28,644.30	\$	29,503.63	\$	30,388.74
Sub-total : Purchase Property Services		\$	538,496.34	\$	663,740.16	\$	617,900.00	\$	636,437.00	\$	655,530.11	\$	675,196.01	\$	695,451.89

West Warwick Public Schools
FY26 Proposed Budget
5 Year Projection

Budget Report - District Wide

Other Purchased Services (55000)												
55111	Transportation (+)	\$ 2,422,323.79	\$ 2,737,538.00	\$ 2,850,000.00	\$ 2,935,500.00	\$ 3,023,565.00	\$ 3,114,271.95	\$ 3,207,700.11				
55110	Transportation - State (+)	\$ 1,199,113.07	\$ 1,341,285.00	\$ 1,411,100.00	\$ 1,453,433.00	\$ 1,497,035.99	\$ 1,541,947.07	\$ 1,588,205.48				
55401	Advertising Costs (+)	\$ 1,974.40	\$ 5,000.00	\$ 5,000.00	\$ 5,150.00	\$ 5,304.50	\$ 5,463.64	\$ 5,627.54				
55201-55204	Property Liability (+)	\$ 260,769.00	\$ 275,000.00	\$ 290,000.00	\$ 298,700.00	\$ 307,661.00	\$ 316,890.83	\$ 326,397.55				
55610	Voc Ed/Skills Center Tuitions (+)	\$ 1,830,839.33	\$ 1,600,000.00	\$ 2,150,000.00	\$ 2,214,500.00	\$ 2,280,935.00	\$ 2,349,363.05	\$ 2,419,843.94				
55640	Tuitions - State (+)	\$ 46,506.68	\$ 90,000.00	\$ 50,000.00	\$ 51,500.00	\$ 53,045.00	\$ 54,636.35	\$ 56,275.44				
55803-55808-55807	Travel (+)	\$ 6,697.03	\$ 31,475.00	\$ 32,000.00	\$ 32,960.00	\$ 33,948.80	\$ 34,967.26	\$ 36,016.28				
55630	Tuitions - Private (+)	\$ 2,700,171.97	\$ 1,400,000.00	\$ 2,921,000.00	\$ 3,008,630.00	\$ 3,098,888.90	\$ 3,191,855.57	\$ 3,287,611.23				
55660	Tuitions - Charter (+)	\$ 471,881.25	\$ 500,000.00	\$ 450,000.00	\$ 463,500.00	\$ 477,405.00	\$ 491,727.15	\$ 506,478.96				
55690	Tuitions - Dual Enrollment (+)	\$ 17,361.68	\$ 20,000.00	\$ 40,000.00	\$ 41,200.00	\$ 42,436.00	\$ 43,709.08	\$ 45,020.35				
	Sub-total : Other Purchased Services	\$ 8,957,638.20	\$ 8,000,298.00	\$ 10,199,100.00	\$ 10,505,073.00	\$ 10,820,225.19	\$ 11,144,831.95	\$ 11,479,176.90				
Supplies (56000)												
01-56112-56113-56115-56116-56117	Supplies and Materials (+)	\$ 139,437.78	\$ 286,087.20	\$ 240,000.00	\$ 247,200.00	\$ 254,616.00	\$ 262,254.48	\$ 270,122.11				
56201-56204	Natural Gas/Propane (+)	\$ 405,749.68	\$ 370,000.00	\$ 425,000.00	\$ 437,750.00	\$ 450,882.50	\$ 464,408.98	\$ 478,341.24				
56202	Gasoline - Vehicles (+)	\$ 15,140.59	\$ 12,000.00	\$ 14,000.00	\$ 14,420.00	\$ 14,852.60	\$ 15,298.18	\$ 15,757.12				
56203	Diesel Fuel (+)	\$ -	\$ 500.00	\$ 600.00	\$ 618.00	\$ 636.54	\$ 655.64	\$ 675.31				
56215	Electricity (+)	\$ 205,000.00	\$ 233,800.00	\$ 300,000.00	\$ 309,000.00	\$ 318,270.00	\$ 327,818.10	\$ 337,652.64				
13-56214-56216-56217-56218-56221	Maintenance Supplies & Parts (+)	\$ 54,079.10	\$ 96,215.83	\$ 110,000.00	\$ 113,300.00	\$ 116,699.00	\$ 120,199.97	\$ 123,805.97				
56219	Custodial Supplies (+)	\$ 49,828.85	\$ 60,300.00	\$ 58,000.00	\$ 59,740.00	\$ 61,532.20	\$ 63,378.17	\$ 65,279.51				
56402-56403	Library Books (+)	\$ 7,937.23	\$ 8,915.00	\$ 5,000.00	\$ 5,150.00	\$ 5,304.50	\$ 5,463.64	\$ 5,627.54				
56404	Subscriptions & Periodicals (+)	\$ 4,001.39	\$ 4,817.00	\$ 8,500.00	\$ 8,755.00	\$ 9,017.65	\$ 9,288.18	\$ 9,566.82				
56401-56410	Textbooks (+)	\$ 924.42	\$ 9,523.41	\$ 5,000.00	\$ 5,150.00	\$ 5,304.50	\$ 5,463.64	\$ 5,627.54				
56406	Textbooks - Non Public (+)	\$ 2,762.64	\$ 5,000.00	\$ 3,000.00	\$ 3,090.00	\$ 3,182.70	\$ 3,278.18	\$ 3,376.53				
56407-56409-56501	Technology Related Supplies (+)	\$ 2,660.42	\$ 22,870.96	\$ 25,000.00	\$ 25,750.00	\$ 26,522.50	\$ 27,318.18	\$ 28,137.72				
	Sub-total : Supplies	\$ 887,522.10	\$ 1,110,029.40	\$ 1,194,100.00	\$ 1,229,923.00	\$ 1,266,820.69	\$ 1,304,825.31	\$ 1,343,970.07				
Property (57000)												
57102	Land Improvements (+)	\$ 47,531.94	\$ 95,500.00	\$ 50,000.00	\$ 51,500.00	\$ 53,045.00	\$ 54,636.35	\$ 56,275.44				
57202	Building Improvements (+)	\$ 29,913.19	\$ 51,234.92	\$ 37,000.00	\$ 38,110.00	\$ 39,253.30	\$ 40,430.90	\$ 41,643.83				
57305	Equipment (+)	\$ 5,453.20	\$ 2,575.00	\$ 2,500.00	\$ 2,575.00	\$ 2,652.25	\$ 2,731.82	\$ 2,813.77				
57306	Furniture & Fixtures (+)	\$ 77,276.33	\$ 230,958.00	\$ 132,840.00	\$ 136,825.20	\$ 140,929.96	\$ 145,157.85	\$ 149,512.59				
57309	Technology Related Hardware (+)	\$ 228,497.58	\$ 223,642.00	\$ 443,000.00	\$ 456,290.00	\$ 469,978.70	\$ 484,078.06	\$ 498,600.40				
57311	Technology Related Software (+)	\$ 388,672.24	\$ 603,909.92	\$ 665,340.00	\$ 685,300.20	\$ 705,859.21	\$ 727,034.98	\$ 748,846.03				
	Sub-total : Property	\$ 388,672.24	\$ 603,909.92	\$ 665,340.00	\$ 685,300.20	\$ 705,859.21	\$ 727,034.98	\$ 748,846.03				

West Warwick Public Schools
 FY26 Proposed Budget
 5 Year Projection

Budget Report - District Wide															
Miscellaneous (58000)															
58101	Professional Organization Fees (+)	\$	39,440.00	\$	39,235.00	\$	40,000.00	\$	41,200.00	\$	42,436.00	\$	43,709.08	\$	45,020.35
02-58104-58901-58401-58103-58206	Other Dues & Fees (+)	\$	35,211.94	\$	41,651.00	\$	43,000.00	\$	44,290.00	\$	45,618.70	\$	46,987.26	\$	48,396.88
58902	Bad Debt Expense (+)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Sub-total : Miscellaneous	\$	74,651.94	\$	80,886.00	\$	83,000.00	\$	85,490.00	\$	88,054.70	\$	90,696.34	\$	93,417.23
Grand Total:		\$	72,934,792.92	\$	74,954,698.00	\$	77,107,167.00	\$	79,420,382.01	\$	81,802,993.47	\$	84,257,083.27	\$	86,784,795.77