

Smithton R-VI School District

Smithton, Missouri

BUDGET FOR FISCAL YEAR 2024

Presented by David R. Bray, Ed. S., Superintendent

Budget Adopted by the Smithton R-VI Board of Education June 28, 2022

Board of Education  
Smithton R-VI School District  
Smithton, MO 65350

Dear Board of Education,

Submitted herein is a financial budget for the educational program of the Smithton R-VI School District for the 2023-24 school year, referred to in this document as Fiscal Year 24 (FY24).

This budget represents the funding and expenses associated with providing the greatest learning opportunities for students in Preschool through Grade 12 in the Smithton R-VI School District. It is the financial representation of the collaborative effort between school and community to carry out the District Strategic Plan through a comprehensive plan for school improvement. This budget comes in a transition year between Comprehensive School Improvement Plans, however, the budget needs were found to be similar between the draft of the new CSIP and the existing CSIP.

It is important for everyone to realize that the FY24 budget is a prediction of revenues based on information from historical collections and assumed rates of taxation as well as continued revenue allocations from Covid Relief Funds (CRF) and the American Rescue Plan (ARP). These temporary sources of revenue are in their final year and the district will continue to seek financial opportunities to fill the void left by this decrease in Federal funding. The expenses represent a prediction of cost for program needs related to school improvement plans as well as facility improvements and renovations. Both revenues and expenses are subject to change and therefore the budget itself should reflect any changes through revision by the administrative team and Board of Education during the fiscal year.

As your Superintendent of Schools and Budget Officer, I recommend the adoption of this budget.

Respectfully,

David R. Bray, Ed. S.  
Superintendent of Smithton R-VI School District

## BUDGET MESSAGE

The following information is intended to give an overview of the expected revenues and expenditures for the 2023-24 fiscal year (FY24) for the Smithton R-VI School District. Due to our organization's commitment to the education of the young people of the District this message will begin with an overview of the Instructional Plan for the district. The subsequent sections will be the Revenue and Expenditure Plans respectively. Being an overview document the information included herein will only include detail in areas where a change from the previous year is notable.

### INSTRUCTIONAL PLAN

District enrollment appears to be holding steady with 550 students projected to attend the Smithton R-VI School District in the 2023-24 school year. We finished the 2022-23 school year serving 552 students.

The staff hired to carry out our instructional plan for the 2023-24 school year consists of the following positions:

- 5 Administrators
- 48 Classroom Teachers
- 2 Counselors
- 1 Post Secondary Advisor
- 1 Nurse
- 1 Media Specialist
- 1 Technology Director
- 7 Paraprofessionals/Aides
- 5 Administrative Assistants
- 6 Custodians/Maintenance
- 5 Food Service

81 Total

*Instruction and other services will be provided to the students of the Smithton R-VI School District through both contracted services and partnerships with other educational entities as follows:*

We will continue to offer access to physical and occupational therapy services through the West Central Cooperative. For the third year the Morgan County R-1 School District will operate as the fiscal agent and we will continue to use online learning options through that cooperative. We will continue to use the Sedalia 200 School District for Early Childhood Special Education (ECSE) services.

Our partnership with State Fair Community College will continue to allow us to provide dual credit classes for interested students. Career and Technical Education programs will be offered again through our partnership with the State Fair Career and Technical Education Center in Sedalia.

Instructional programs within the district will focus heavily on classroom level strategies and collaboration among staff as well as literacy at all levels. The Professional Development Committee, staff and administrators of the Smithton R-VI School District are committed to improving the engagement, cooperative classroom climate, and assessment strategies in every classroom which will enhance our ability to respond to the needs of all students. Staff will continue to train on technology based applications, cooperative learning strategies and self-directed staff development through learning sessions. Teachers in grades K to 6 will begin LETRS training with sessions built into the professional calendar with a literacy instruction from the Regional Professional Development Committee. Teachers in grades 7 to 12 will have focused building level training on strategies for teaching literacy in the content area. Structured collaboration days will be set aside throughout the school year for teachers to train on specific reading and math curriculum. As our continued response to the overwhelming desire for continuity among behavior expectations for all students, both the elementary school and secondary school will continue training and implementing the Positive Behavior Support Team model or PBIS. This model recognizes the need for collaboration among administration, staff, students and families when it comes to changing student behaviors to reflect more of the values necessary for success in school. Our Science Technology Engineering and Math (S.T.E.M.) opportunities in grades K-6 with Project Lead the Way (PLTW) will continue and are becoming a must have in our elementary programming. We are continuing to offer that opportunity in 7th and 8th grades as well. Academic performance will continue to be monitored through the use of growth measurements in Reading, Language Usage, General Science and Mathematics from the Northwest Evaluation Association (NWEA), providing beginning, middle and end of year testing results. Elementary literacy data will be collected through the use of STAR assessments with only the science portion of NWEA being utilized. These are district wide assessments administered in the classroom in grades K-11. Other assessments that will provide performance data include the Missouri Assessment Program (MAP) in grades 3 through 8, End of Course (EOC) assessments in Biology I, English II, American Government and Algebra I, the Armed Services Vocational Aptitude Battery (ASVAB) for juniors and the American College Test (ACT) for high school students who intend to follow a path towards higher education. The District Strategic Plan will be developed in the fall and we look forward to the outcomes of that collaboration between the school and community. Each classroom in grades Kindergarten through 8th grade has access to 1:1 technology through Chromebooks and a depreciation schedule has been developed to guide our budget in the future. We are focused on improving classroom technology through the addition of advanced collaborative technology in our classrooms. Our Rural Education Achievement Program (REAP) will continue to be our main source of funding for internet connectivity through the availability of the Small Rural Schools Achievement (SRSA) grant.

## REVENUE PLAN

### Local

The Smithton R-VI School District relies solely on the patrons of the district for 45% of our nearly \$6,500,000.00 budget. The 2022-23 school year saw a collection of \$2,866,366.39 to date from our households in Pettis, Morgan and Cooper counties including current and delinquent taxes and revenues from a full Proposition C rollback. On August 16th of 2022 the Smithton R-VI Board of Education held a Tax Rate Hearing where the proposed tax rate to be levied upon the citizens of the district was set at \$3.6258 for every \$100.00 of assessed valuation. This revenue was to be collected from the counties and placed into Fund 1.

Assessed valuation for the district in Fiscal Year 2023 (FY23) was \$51,298,251 and the estimated assessed valuation for FY24 is \$54,747,555. We have had a goal to set the budget closer to actual collections, and as a result this proposed collection for FY24 represents a much less conservative approach to revenue predictions. With this in mind the budget is set to accept \$1,841,372.00 of local tax revenue. In addition, a collection of \$111,598.00 is projected for delinquent taxes from our three counties.

Proposition C collection from FY23 was \$693,772.77 for an average monthly payment of \$57,814.40. This Prop C collection was \$26,477.49 higher than the budget which was \$667,295.28 for the fiscal year. This higher collection can be attributed to strong general revenues at the state level. The FY24 Proposition C collection is budgeted at \$678,059.00 or an average monthly payment of \$56,504.92. The Department of Elementary and Secondary Education (DESE) suggests \$1,259.00 for next year and I have used \$1,257.00 with our Weighted Average Daily Attendance (WADA) of 539.10.

*Summary of Local Revenue:* For FY23 the total local revenues based on assessed valuation from properties in the Smithton R-VI School District, Prop C funding, and other campus or community based revenues was \$3,141,449.04 which is an increase of \$430,351.71 from the FY22 collection. The FY24 budget is set to accept \$2,877,729.00 from these same sources which represents a decrease from actual revenues in FY23 of \$263,720.04. This decrease represents a conservative estimates of local collection rates. It is important to note that local collection rates continue to exceed the rates used to predict local tax revenues.

### State

During FY22 \$2,539,508.15 was collected in state revenues with an average WADA of 538.089 and an average State Adequacy Target (SAT) of \$6,344.78. The State Adequacy Target was \$6375.00 from April to June, with lower amounts prior to then. The FY24 Budget estimates \$2,514,796,20.00 from the basic formula and represents monies generated from an SAT estimate of \$6329.00, which is less than the recommended SAT from the state. Transportation funding for the 2022-23 school year was \$166,972.00 which is \$71,334.00 greater in transportation funding for the District than was budgeted. Using this information next year's

transportation funding has been increased to \$192,131.00. The Classroom Trust Fund (CTF) provided \$211,192.20 of revenues to the FY23 state revenues. The FY24 CTF estimated funding is based on an Average Daily Attendance (ADA) of 488.313 at an amount of \$450.00 per child. The funds will be distributed into Fund 2 and Fund 4 at 5% and 95% respectively. We will continue to take advantage of the teacher baseline salary grant. This additional state funding will come in the form of a reimbursement and is estimated at \$9,419.20.

*Summary of State Revenue:* Although the legislature has passed full funding for the basic formula our FY23 budget reflects partial funding with \$2,514,796,20.00 expected. This would be a decrease from actual funding in FY23 of \$24,711.95. At the time of this budget message and the adoption of the 2023-24 budget by the Smithton R-VI Board of Education the economic status is favorable for complete revenues. Based on this outlook along with the discretion of the Smithton R-VI Board of Education some of the limits used to estimate revenues from the state have been lifted in an effort to create a more accurate revenue picture for the District.

### Federal

Federal Revenues are based on several areas in support of federal legislation for schools including Special Education through IDEA, Title I, Title II, Title VI B and Title IV, Federal Lunch Programs and relief funding through ESSER II and III monies. All of these programs operate through reimbursement and payments and are not always consistent from month to month. During the 2022-23 school year federal funds from these programs accounted for \$1,072,943.11 in revenue. This amount exceeded the budgeted amount for these programs by \$67,052.93. Many of the grant allocations related to covid relief will expire after this fiscal year.

*Summary of Federal Revenue:* The FY24 Budget anticipates a collection in the form of federal reimbursements of \$534,089.67 from the Title I.A., II.A., IV.A., VI.B. programs as well as IDEA and the School Lunch Program. An additional \$471,800.51 is expected in Elementary and Secondary Education Relief Funds (ESSER) during FY24.

## EXPENDITURE PLAN

### Staff

Expenditures related to salaries and benefits for the people hired to lead and facilitate learning at Smithton R-VI and those who support others in the process comprise 50% of the district's expenses. We had an optimal staff turnover with

In early March the salary committee and myself met several times in order to address our CSIP goal of attracting and retaining quality staff. As a result of these meetings we supported the amount of board paid insurance of \$523.00 and an increase to the base salary of \$3000.00. Steps were honored on the new salary schedule as well benefiting those who remain with the

District. Those who completed or earned college credit hours towards an advanced degree were honored as well.

Non-certified staff salaries were also approved to include a step on the schedule and another increase of \$0.425 to their hourly pay.

With a number of certified positions under \$40,000.00 the district will again be utilizing the Base Salary Grant. These increases keep us in the top third or higher in all compensatory categories among conference school districts. .

*Staff Expenses Summary:* The Smithton R-VI School District will spend \$4,637,796.91 on salaries and benefits for its employees in FY24. This is an increase from the actual expenses related to staff in FY23 of \$174,733.01 a difference that can be attributed to the increase in salaries and our commitment to creating optimal learning environments through small class sizes. In addition, the increase in wages for hourly employees also contributes to this.

#### Early Childhood

The Smithton Early Childhood Center has served students in a 3 year old and 4 year old program over the past few years and will continue to do so. We will continue to employ 2 full time certified staff members and an additional non-certified staff member. We will also continue to take advantage of the opportunity to receive state aid for our 4 year old program. Allowing us to expand our enrollment in both programs and offer the 4 year old program without tuition to our Smithton families.

*Staff Expenses Summary:* The Smithton R-VI School District will spend \$139,330.38 on salaries and benefits for its employees in Early Childhood for FY24 this is an increase of \$4,264.43 from FY23.

#### Professional Development

After evaluating the staff through the Professional Development Committee, administrators and other staff we have renewed our commitment to professional growth. With close alliance to building and district improvement plans the PDC has developed a calendar including work sessions and collaboration to address the individual needs of classroom teachers across the district. We will continue to focus on technology training as well as training on strategies to improve student engagement. Smithton Elementary School will continue to focus on literacy training as they begin LETRS training with a certified trainer. The PDC has encouraged its members to seek out opportunities for personal growth related to the CSIP to improve their teaching skills. In addition, several ESSER II and III related grants will help fund collaboration and professional development across our campus.

### Capital Projects

After reviewing our long range facility plan during FY23 several projects are scheduled for completion during FY24. We will complete a second phase of HVAC replacement during the summer of FY24. We will also complete a flooring project in the elementary school where all 9" tile in the 1961 elementary classrooms and the entire elementary hallway will be overlaid with LVT plank tile. Our ability to fund these projects has come from the use of ESSER III monies to pay for maintaining services across the district and therefore transferring funds into capital projects. We have made full, allowable Fund 4 transfers and allocated the majority of Classroom Teachers Fund monies into Fund 4 as well.

### Contracted Services

The 2023-24 school year will see a continued agreement with Penmac Staffing for substitute teaching staff placement. In order to remain competitive, we have increased our commitment to this service by offering \$125/day for substitute teachers and an additional \$25/day for those who are substituting for staff absences related to professional development.

Our agreement with State Fair Career and Technical Center will continue with the cost to serve our students of \$61,808.00 which is an increase of \$11,001.00 from the 2022-23 year.

### Transportation

Transportation services continue to be provided by First Student whose partnership is the result of a buyout of Apple Bus Company during the school year. The FY23 expenses related to transportation with Apple Bus Company were \$335,138.13. That is an increase of \$19,570.22 from the prior year. This increase is due to the rate increase in the 2nd year of our 3 year contract. We continued with 6 routes last year. We are predicting an expense of \$389,393.50 for transportation services provided mainly through Apple Bus Co. This increase of \$54,255.37 is a result of the expected increase of the rates for bus routes, fuel costs and the hope of a consistent 6 routes for the 2023-24 school year.

### Utilities

FY23 utility cost estimates were low as overall costs exceeded the budgeted amount by \$911.95. FY24 utility cost estimates are higher at \$133,551.00 based on typical pressure on the campus from a full year of instruction and activities as well as anticipated increases to energy costs. .

The fund balance anticipated at the close of FY24 will be 24.74% which is .26% lower than our district goal of 25%. After 6 years of anticipating and realizing the budget for the Smithton R-VI School District this budget represents some less conservative estimates to revenues with a goal of narrowing some of the margins that can be seen as fiscal restraints.

It is imperative that we keep in mind that even though the amounts in this document appear exact they are in fact estimates subject to change. The local, state, and federal revenues include variables that provide the opportunity for changes throughout a fiscal year. In addition,

there are uncertainties with funding at all levels that are difficult if not impossible to anticipate. This office will monitor the budget closely and review and report to the board monthly in order to assure that the Smithton R-VI School District is operating in a wise fiscal manner. Regular financial reports are posted on our website under the District tab at [www.smithton.k12.mo.us](http://www.smithton.k12.mo.us). I fully anticipate amendments to this budget on both the revenue and expenditure ledgers and appreciate the cooperation and support of the Smithton R-VI Board of Education and community.

Using the revenues generated from local, state and federal taxation I believe the Smithton R-VI School district is in a position to adequately reach the goal of educating every child and providing students and families with high quality educational programming. We are grateful to those district leaders in the past who have maintained a strong financial foundation for us to meet the challenges of educating students in the 21st Century and more relevantly, as outlined in this document, the 2023-24 school year. It is my intent to continue the traditions of academic excellence and fiscal responsibility of the Smithton R-VI School District.